

**2023-2024 Capital Financial Plan Proposed 3rd Omnibus**

00003781 / Information Technology Services Capital Fund

**Capital Improvement Program (CIP) Budget**

	2021-2022 Ending Balance (Biennium ITD Balance)	2023-2024 Budget (including adopted, revised, & proposed supplementals)	2023-2024 Total (Balance + Budget)	2025-2026 Projected	2027-2028 Projected
<b>Capital Budget Revenue Sources:</b>					
Revenue Backing from Fund Balance	-	-	-	-	-
CONTRIB OTHER FUNDS	39,262,623	(4,302,139)	34,960,484	5,100,000	5,100,000
DEBT PROCEEDS TRANSFER	-	4,893,760	4,893,760	-	-
MISC REVENUE	-	-	-	-	-
<b>Total Capital Revenue</b>	<b>\$ 39,262,623</b>	<b>\$ 591,621</b>	<b>\$ 39,854,244</b>	<b>\$ 5,100,000</b>	<b>\$ 5,100,000</b>
<b>Capital Appropriation:</b>					
Equipment Replacement Projects	2,314,125	6,600,000	8,914,125	5,100,000	5,100,000
Enterprise IT Projects	36,818,442	(6,008,379)	30,810,063	-	-
Administrative Project	130,056	-	130,056	-	-
	-	-	-	-	-
<b>Total Capital Appropriation</b>	<b>\$ 39,262,623</b>	<b>\$ 591,621</b>	<b>\$ 39,854,244</b>	<b>\$ 5,100,000</b>	<b>\$ 5,100,000</b>

**CIP Fund Financial Position**

	2021-2022 Actuals	2023-2024 Estimated at Budget Adoption	2023-2024 Biennial-to-Date Actuals	2023-2024 Estimated	2025-2026 Projected	2027-2028 Projected
<b>Beginning Fund Balance</b>	<b>\$ 4,331,259</b>	<b>\$ 2,330,988</b>	<b>\$ 9,935,171</b>	<b>\$ 9,935,171</b>	<b>\$ 1,751,665</b>	<b>\$ 979,355</b>
<b>Capital Funding Sources</b>						
CONTRIB OTHER FUNDS (Countywide IT Rate)	4,000,008	\$ 4,260,601	2,500,000	4,000,000	1,378,181	-
CONTRIBUTIONS KCIT (KCIT Rates/ F5S31 Fund Balance Transfer)	13,665,292	\$ 5,100,000	3,310,943	3,932,761	5,100,000	5,100,000
MISC REVENUE	234,104	\$15,543,754	1,680,963	1,680,963	-	-
GRANT ASSISTANCE	9,011,631	\$8,591,110	599,879	7,841,826	7,083,693	-
DEBT PROCEEDS TRANSFER	-	-	624,895	3,026,179	1,867,581	-
<b>Total Capital Revenue</b>	<b>\$ 26,911,035</b>	<b>\$ 33,495,465</b>	<b>\$ 8,716,680</b>	<b>\$ 20,481,729</b>	<b>\$ 15,429,455</b>	<b>\$ 5,100,000</b>
<b>Capital Expenditures</b>						
Equipment Replacement Projects	4,579,568	5,100,000	3,885,294	7,414,123	6,600,000	5,100,000
Enterprise IT Projects	16,803,646	28,395,465	5,646,067	21,121,056	9,601,765	-
Administrative Project	341	-	104,586	130,056	-	-
<b>Total Capital Expenditures</b>	<b>\$ 21,383,555</b>	<b>\$ 33,495,465</b>	<b>\$ 9,635,947</b>	<b>\$ 28,665,235</b>	<b>\$ 16,201,765</b>	<b>\$ 5,100,000</b>
Other Fund Transactions						
GAAP Adjustments	76,432	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 9,935,171</b>	<b>\$ 2,330,988</b>	<b>\$ 9,015,904</b>	<b>\$ 1,751,665</b>	<b>\$ 979,355</b>	<b>\$ 979,355</b>
<b>Ending Fund Balance designated to current projects*</b>	<b>\$ 6,122,635</b>		<b>\$ 7,025,889</b>	<b>\$ 1,751,665</b>		
<b>Reserves</b>						
Equipment Replacement	1,990,015	2,330,988	1,990,015	-	-	-
<b>Total Reserves</b>	<b>\$ 1,990,015</b>	<b>\$ 2,330,988</b>	<b>\$ 1,990,015</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Projected Shortfall	-	-	-	-	-	-
<b>Ending Undesignated Fund Balance</b>	<b>\$ 1,822,521</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 979,355</b>	<b>\$ 979,355</b>

**Financial Plan Notes**

**CIP Budget Notes:**

All financial plans have the following assumptions, unless otherwise noted in below rows.  
 2021-2022 Ending Balance column reflects the inception to date budget balances and actual balances after 2022 is closed.  
 2023-2024 Revised Budget is consistent with PIC for 2023-2024 biennial budget and all adopted and proposed supplementals.  
 2023-2024 Total Budget sums the Estimated Ending Balance Budget and the 2023-2024 Budget.  
 Outyear revenue and expenditure budget assumptions tie to the outyears of the Ordinance Attachment by Fund report in PIC, with exceptions explicitly noted.

**Revenue Notes:**

Revenues shown are equal to the budgeted expenditure. Revenues include new revenue and fund balance designated to projects.

**Appropriation Notes:**

The 2023-2024 Revised include the 2023-2024 Final Adopted Budget amount, Q1 and Q2 Supplemental Requests, and \$14.6M in disappropriations from the administrative budget change process.  
 The 2025-2026 budget and outyears represent planned value for the Equipment Replacement projects.

**CIP Fund Financial Position:**

All financial plans have the following assumptions, unless otherwise noted in below rows.  
 Biennial to Date (BTD) expenditures and revenue reflect EBS totals for budgetary accounts as of the most recent closed month.  
 2021-2022 Actuals reflect 2021-2022 amounts in EBS.  
 2021-2022 Estimated column reflects the best estimate for the biennium based on actuals and should be informed by the fund's spending plan.  
 Outyear revenue projections and expenditure estimates are based on the most recent projections and reflect current project plans.

**Revenues Notes:**

FY2023-2024 Estimated Revenue includes a one-time transfer to support the enhanced wireless jail building project which was completed in 2020.

**Expenditure Notes:**

**Reserve Notes:**

\*Fund balance designated to current projects is for projects that are already appropriated. This fund balance cannot be used for other projects without disappropriating projects or creating a shortfall in the fund.  
 The Equipment Replacement Reserve is intended for servers, server migrations, and other infrastructure needs. Majority of the funds is from related completed projects. Current estimate shows the reserve will be depleted at the end of 2023-2024.  
 Should current or future equipment replacement projects close out below budget, the underspend will be added to the Equipment Replacement Reserve, per standard practice.

Add date the financial plan was last updated and by whom: 5/21/2024 by Junko Keesecker and Tatiana Saroca