

Contingency Reserves

Mission: To assure Sedgwick County government and citizens of proper use of county resources and informed financial decision-making.

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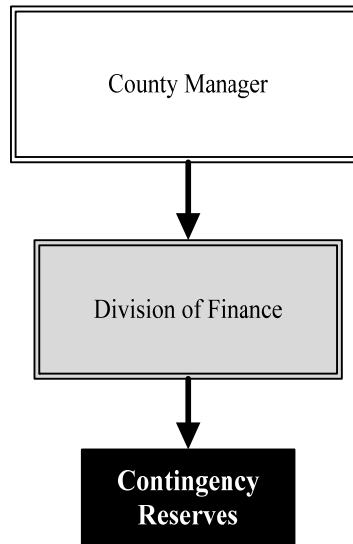
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Overview

Contingency Reserves are used to set aside funds for unexpected events or events not anticipated at the time of budget adoption. These events include unforeseen increases in expenditures or reductions in revenues, public emergencies, mandates, and disasters.

The Contingency Reserves are comprised of allocated funding assigned to six contingencies based on the organizational unit it is intended to support:

- Operating Contingency
- BOCC Contingency
- Public Safety Contingency
- Economic Development Incentives
- Sustainability Contingency
- Rainy Day Reserve



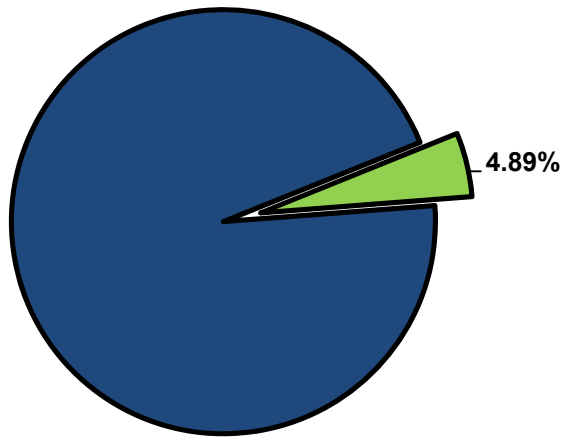
Significant Budget Adjustments

The 2015 Contingency Reserves budget is less than the 2014 budget because a 2014 reserve for implementation of recommendations from a classification and compensation study is no longer required; the impact of implemented recommendations has been distributed to the personnel budgets of County programs.

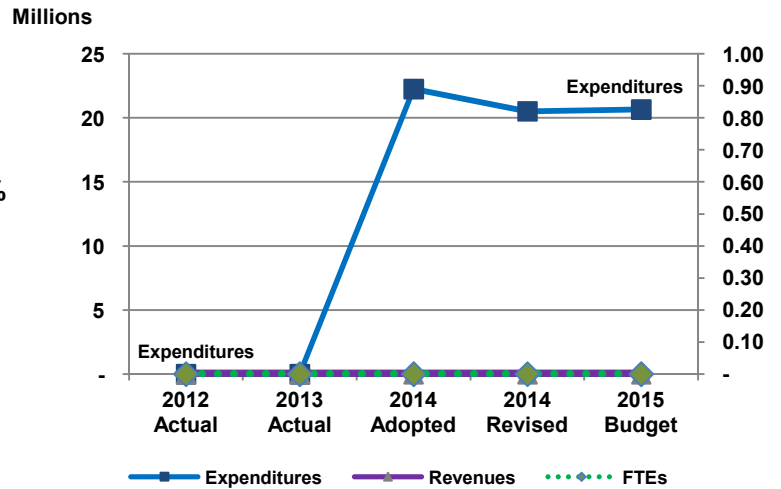


Departmental Graphical Summary

Contingency Reserves
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg '14 Rev.-'15	% Chg '14 Rev.-'15
Expenditures							
Personnel	-	-	2,000,000	1,139,568	-	(1,139,568)	-100.00%
Contractual Services	-	-	20,264,147	19,376,335	20,664,126	1,287,791	6.65%
Debt Service	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	-	-	22,264,147	20,515,903	20,664,126	148,223	0.72%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Full-Time Equivalents (FTEs)							
Property Tax Funded	-	-	-	-	-	-	-
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	-	-	-	-	-	-	-

Budget Summary by Fund

Fund	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg '14 Rev.-'15	% Chg '14 Rev.-'15
General Fund	-	-	21,819,563	20,236,809	20,664,126	427,317	2.11%
Multiple Funds	-	-	444,584	279,094	-	-	-
Total Expenditures	-	-	22,264,147	20,515,903	20,664,126	427,317	0.72%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Does not include class & comp contingency added to 2014 budget	(1,139,568)		
Add funding for EMS Coordinating Council to Public Safety Contingency	400,000		
Total	(739,568)	-	-

Budget Summary by Program

Program	Fund	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	% Chg '14 Rev.-'15	2015 FTEs
Operating Reserve	110	-	-	8,066,147	7,429,958	8,064,126	8.54%	-
BoCC Contingency	110	-	-	498,000	488,000	500,000	2.46%	-
Public Safety Cont.	110	-	-	1,000,000	789,502	1,400,000	77.33%	-
Economic Dev. Cont.	110	-	-	650,000	650,000	650,000	0.00%	-
Sustainability Cont.	110	-	-	50,000	18,875	50,000	164.90%	-
Rainy Day Reserve	110	-	-	10,000,000	10,000,000	10,000,000	0.00%	-
Class & Comp Cont.	110	-	-	2,000,000	1,139,568	-	0.00%	-
Total		-	-	22,264,147	20,515,903	20,664,126	0.72%	-

• Operating Reserve

The Operating Reserve sets aside funding to address potential changes in service delivery, emergency situations, and establishes a funding source for services whose scope or full cost is undefined at the time the budget is adopted. Of the total budgeted operating reserve, \$100,000 is allocated for Housing Assistance in the category of contractual services and the remaining balance is allocated as a general contingency reserve to support County operations.

Traditionally, when budget authority allocated to the Operating Reserve is needed, funding is transferred to the appropriate department, and then expended.

Fund(s): County General Fund 110

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	8,066,147	7,429,958	8,064,126	634,168	8.5%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	8,066,147	7,429,958	8,064,126	634,168	8.5%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

• BoCC Contingency

The Board of County Commission (BoCC) Contingency represents funding reserved to address unanticipated costs due to public emergency, service expansion, or State mandates.

Traditionally, when budget authority allocated to the BoCC Contingency is needed, funding is transferred to the appropriate department, and then expended.

Fund(s): County General Fund 110

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	498,000	488,000	500,000	12,000	2.5%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	498,000	488,000	500,000	12,000	2.5%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

• Public Safety Contingency

The Public Safety Contingency reserves funding for both unanticipated operating costs resulting from a public emergency or State mandates, in addition to funding Public Safety services whose full cost cannot be precisely estimated due to variances in uncontrollable variables or changes in service composition. Traditionally, when budget authority allocated to the Public Safety Contingency is needed, funding is transferred to the appropriate department, and then expended.

Fund(s): County General Fund 110							
Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	1,000,000	789,502	1,400,000	610,498	77.3%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	1,000,000	789,502	1,400,000	610,498	77.3%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

• Economic Development Reserve

The Economic Development Reserve sets aside funds to provide economic development incentives to businesses. Sedgwick County continues to focus on long-term community growth and attracting new businesses. Sedgwick County has been an active partner in the Greater Wichita Economic Development Coalition (GWEDC), focusing on growing jobs in our community.

Traditionally, when budget authority allocated to the Economic Development Reserve is needed, funding is transferred to the appropriate department, and then expended.

Fund(s): County General Fund 110							
Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	650,000	650,000	650,000	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	650,000	650,000	650,000	-	0.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

• Sustainability Contingency

The Sustainability Contingency was created in 2010 to fund the Sustainability Challenge, a sustainability pilot project program. The Sustainability Task Force has developed criteria by which County departments will be able to apply for seed money to implement sustainable practices or programs within their department, division, or organization-wide.

Traditionally, when budget authority allocated to the Sustainability Contingency is needed, funding is transferred to the appropriate department, and then expended.

Fund(s): County General Fund 110

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	50,000	18,875	50,000	31,125	164.9%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	50,000	18,875	50,000	31,125	164.9%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

• Rainy Day Reserve

Sedgwick County has a minimum fund balance requirement set by County policy. The minimum unrestricted fund balance in the General Fund is set at 20 percent of budgeted expenditures. Unrestricted fund balance above the minimum requirement is considered the County’s Rainy Day Reserve. County policy allows this excess to be budgeted, but only for the following specific purposes: cash-fund capital projects or equipment replacement originally intended to be funded with debt; expected claims associated with risk management or workers' compensation; one-time expenditures that reduce future operating costs; start-up expenditures for new programs approved by the Board of County Commissioners. The amount included in this budget is not related to any specific purpose. These funds will only be expended if consensus on a purpose is reached by the Board of County Commissioners.

Fund(s): County General Fund 110

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	10,000,000	10,000,000	10,000,000	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	10,000,000	10,000,000	10,000,000	-	0.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

• Classification & Compensation Contingency

Classification and Compensation Contingency was created for the 2014 Budget to reserve funding for the results of the classification and compensation study authorized in 2013. Funding is allocated to various County funds, excluding State and Federal Assistance grant funds, based on the budgeted personnel costs (excluding health and life insurance) in each fund in relation to the total of all funds included in the Contingency. Funding is allocated to the various County funds in the following amounts: General Fund - \$1,555,416; COMCARE Fund - \$25,529; EMS Fund - \$191,868; Aging Services Fund - \$9,618; Highway Fund - \$90,104; Noxious Weeds Fund - \$4,443; Fleet Management Fund - \$13,729; Health/Dental Insurance Fund - \$1,274; Workers' Comp. Fund - \$5,705; Risk Management Fund - \$3,331; Solid Waste Fund - \$10,812; Auto License Fund - \$39,840; Court Trustee Fund - \$46,615; Technology Enhancement Fund - \$1,716.

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	-	-	2,000,000	1,139,569	-	(1,139,569)	-100.0%
Contractual Services	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	2,000,000	1,139,569	-	(1,139,569)	-100.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	200,000	200,000	-	-	-	-	0.0%
Total Revenues	200,000	200,000	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%