

The 2023 Sedgwick County budget of \$520.9 million is presented as the economy is entering an unpredictable period, with inflation nearing historic levels, the Kansas unemployment rate at a historic low, and a heated job market making competition for qualified workforce incredibly challenging. While the Federal government is taking action to attempt to stabilize the economy, the Sedgwick County Board of County Commissioners identified some key priorities as part of the County’s 2023 budget process: address workforce shortages with compensation adjustments to preserve service levels while maintaining a level property tax rate.

The 2022 budget included reclassifications to more than 1,600 positions to place them appropriately on the organization’s compensation plan. This 2023 budget includes a variety of compensation strategies, including the implementation of step plans for Fire District #1 and Emergency Medical Services (EMS), market adjustments for other departments experiencing significant vacancies, a substantial pay

adjustment for all other County employees, and a pay structure movement.

Due to County management’s concerns that an increasingly tight labor market, limited pipelines for certain positions, and very high inflation will continue to create workforce challenges, the 2023 adjustments are just the next step in making sure the organization is able to recruit and retain employees.

The 2023 budget was developed to ensure that the compensation adjustments could be implemented as well as adding resources for increases in the cost of doing business, as well as limited funding for strategic additions to departmental budgets. The table below provides a breakdown of the 2023 budget by function and fund type.

The actions included in the 2023 budget result in a projected operating deficit of \$4.5 million in the County’s property-tax-supported funds, which is the result of surpluses in some funds and intentional and

2023 Budget Summary by Function and Operating Fund Type						
	Property Tax Supported			Non-Property Tax Supported		Total All Operating Funds
	General Fund	Debt Service Fund	Special Revenue**	Special Revenue	Enterprise/Internal Serv.	
Revenues by Category						
Property Taxes	\$ 141,209,881	\$ 10,524,392	\$ 33,631,387	\$ -	\$ -	\$ 185,365,660
Delinquent Property Taxes	2,702,032	228,023	605,657	-	-	3,535,712
Special Assessments	-	308,816	-	-	-	308,816
Motor Vehicle Taxes	18,280,511	1,524,321	4,324,976	-	-	24,129,808
Local Sales & Use Tax	37,474,122	-	-	-	-	37,474,122
Other Taxes	261,512	-	-	3,685,356	-	3,946,869
Intergovernmental	758,493	86,583	5,156,483	43,334,186	-	49,335,746
Charges for Services	31,721,532	-	826,585	41,183,320	51,706,183	125,437,620
Uses of Money & Property	4,729,666	57,266	6,635	9,340	8,413	4,811,321
Other Revenues	16,632,411	-	637,100	194,549	2,286,111	19,750,172
Transfers from Other Funds	4,591,218	2,476,565	-	1,519,240	3,125,575	11,712,598
Total Revenue	258,361,380	15,205,966	45,188,825	89,925,992	57,126,282	465,808,446
Expenditures by Functional Area*						
General Government	82,265,211	-	569,163	18,264,913	55,072,953	156,172,239
Bond & Interest	-	15,055,014	-	-	-	15,055,014
Public Safety	150,398,168	-	28,118,278	17,540,149	-	196,056,595
Public Works	23,427,851	-	11,721,350	2,314,888	-	37,464,088
Human Services	13,602,579	-	4,052,966	71,687,747	-	89,343,291
Culture & Recreation	12,106,676	-	-	54,342	1,620,000	13,781,018
Community Development	2,775,307	-	10,289,953	-	-	13,065,260
Total Expenditures	284,575,792	15,055,014	54,751,709	109,862,038	56,692,953	520,937,506
Full-Time-Equivalent Positions by Functional Area						
General Government	374.75	-	-	266.50	22.45	663.70
Bond & Interest	-	-	-	-	-	-
Public Safety	1,324.20	-	145.00	159.35	-	1,628.55
Public Works	13.30	-	94.10	12.49	-	119.89
Human Services	112.09	-	10.59	632.73	-	755.40
Culture & Recreation	124.30	-	-	-	-	124.30
Community Development	1.00	-	-	-	-	1.00
Total FTEs	1,949.64	-	249.69	1,071.07	22.45	3,292.84
* Expenditures include Interfund Transfers From and To Other Funds						
** WSU, COMCARE, EMS, Aging, Highway, Noxious Weeds, Fire District 1 Funds						

strategic draw-downs of balances in other funds. This includes the use of fund balance in compliance with County policy and strategic uses of fund balances to reach targeted levels in the special revenue funds. The County’s General Fund is projected to have a surplus of \$2.2 million; however, \$6.2 million in one-time revenues is included in this amount due to the transfer of the remaining fund balances and the final payment of administrative charges from the EMS, COMCARE, and Noxious Weeds tax funds after their consolidation into the General Fund in 2022. Additionally, almost \$3.4 million in one-time capital improvement spending is planned from the Fund in 2023.

The County’s forecast is one of the primary tools used in budget development, as it outlines anticipated actual revenues and expenditures for the current year and five years in the future for County property-tax-supported funds. It outlines whether County leadership may expect revenues to exceed, meet, or fall short of anticipated expenses for each year, which allows appropriate actions to be taken. The forecast should be distinguished from the budget, which sets the maximum amount of spending for one year. An additional distinction is that the budget typically includes contingencies to provide additional budget authority for use in times of unanticipated events. While budgeted, contingencies typically are not anticipated to be spent in the forecast, so the budget generally is greater than the forecast. For 2023, more than \$29.1 million is budgeted in contingencies.

The 2023 budget development process began in February 2022, when Commissioners held their annual financial workshop. At that meeting, staff

presented a financial forecast for 2023 that included a projected surplus of \$3.2 million for the County’s property-tax-supported funds.

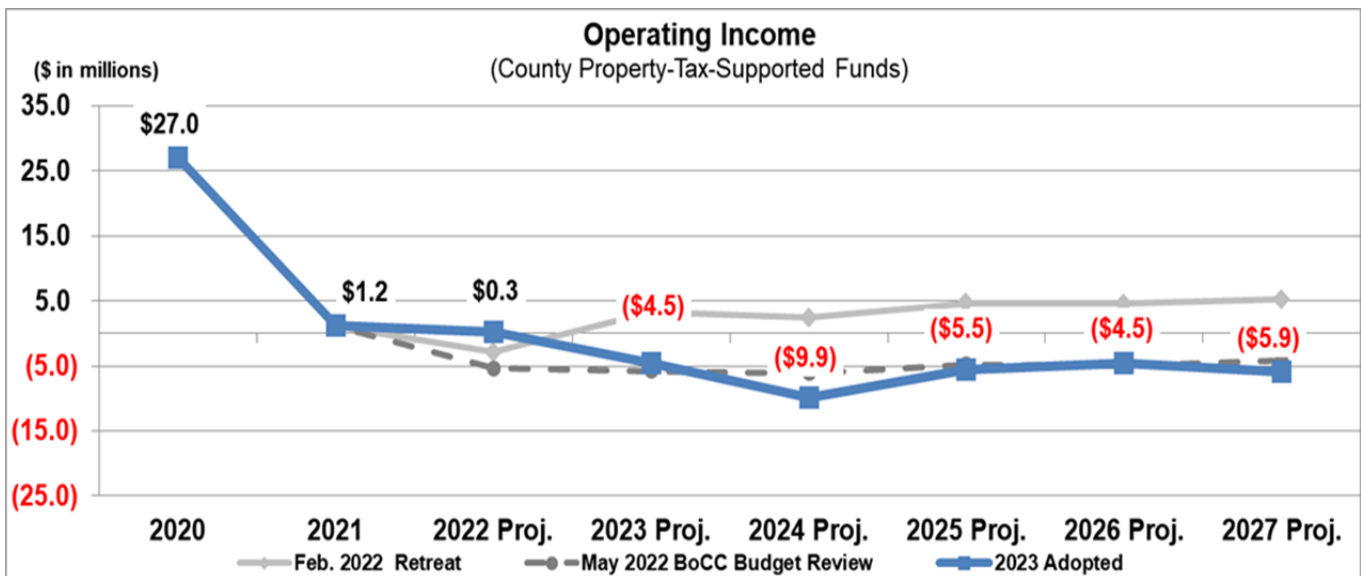
Following the workshop, department managers and elected officials submitted budget requests that met prescribed budget targets, along with requests for additional funding needed to enhance services or sustain current service levels due to increased demand or higher costs for 2023. Across all divisions, 68 requests totaling \$21.7 million were submitted for consideration.

Based on the goals, challenges, and other priorities identified by the BOCC and departments early in the process, staff told Commissioners that the projected operating surplus in County property-tax-supported funds had become a \$5.8 million deficit for 2023 in May 2022.

The 2023 budget is based on the evaluation of services and additional funding requests, along with the goals and priorities identified by the BOCC with a focus on continued implementation of the multi-year compensation strategy. Funding for increased costs of doing business were added, as well as strategic increases in funding for attorney fees, employee recruitment and hiring, and mental health initiatives.

Additional information on the County’s financial forecast can be reviewed in the financial forecast section of this document.

As stated earlier, forecasted deficits in comparison to budgeted deficits will be different due to budgeted contingencies for unexpected events that generally



are not forecasted to be expended.

The 2023 budget includes significant changes from the 2022 budget as outlined in the “2023 Significant Budget Adjustments” table near the end of this section. Examples include:

- Addition of funding for contracted mental health services for juveniles in the Department of Corrections
- Addition of funding for one-year for operations of the Mental Health and Substance Abuse Coalition
- Addition of 0.25 FTE for a full-time employment position for the Division of Human Resources
- Addition of funding to increase Election Worker pay
- Addition of funding for District Court attorney fees

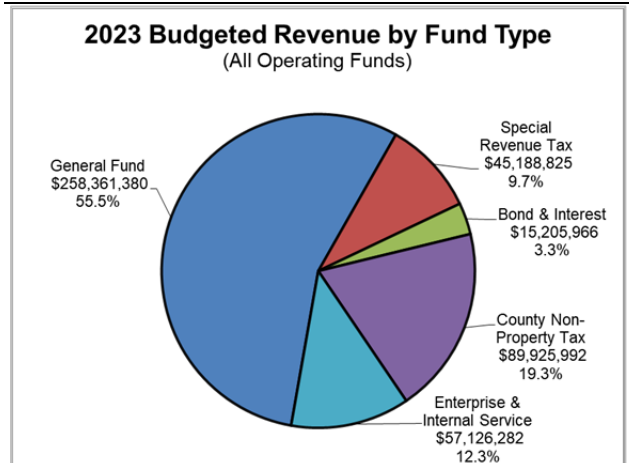
Allocating public resources impacts those living and doing business in and with the County. Sedgwick County government will continue to allocate public resources to fund essential services to assist citizens in need, provide cultural and recreational opportunities for families, maintain and improve transportation infra-structure, and provide for a safe community.

Examples of services delivered by departments in 2021 include:

- EMS responded to 69,822 requests for service
- Public Works maintained more than 600 miles of road and 600 bridges
- Household Hazardous Waste recycled or reused 1,581,838 pounds of material
- COMCARE Intake and Assessment Center completed 1.489 new patient intakes for adults
- Sedgwick County Park averaged 82,277 monthly visitors

The 2023 budget of \$520.9 million represents a decrease from the 2022 revised budget of 5.2 percent. Property tax rates are 29.368 mills for Sedgwick County and 17.912 mills for Fire District 1.

■ Budgeted Revenue



The 2023 operating budget is comprised of five fund types. They include the General Fund, Debt Service Fund, Special Revenue Funds (both property-tax and non-property-tax-supported), Enterprise Funds, and Internal Service Funds. Revenues among all operating funds total \$465,808,446. Among the five fund types, the largest is the General Fund, with an property-tax rate of 24.926 mills for the 2023 budget. The General Fund is the primary funding source for the majority of services financed with local resources, including the BOCC, Sheriff, District Attorney, the Elections Office, the Health Department, and the Community Developmental Disability Organization. Beginning in 2022, the General Fund also became the primary source for EMS, Noxious Weeds, and some elements of COMCARE.

The second largest fund type is Special Revenue Funds, which includes both property-tax and non-property-tax-supported funds. These funds were established to account for revenue sources which can only be expended for specific purposes. Some County services funded with Special Revenue Funds include aging services and highway funding, as well as Federal COVID-19 response and stimulus funding. For 2023, revenue collections in Special Revenue Funds are budgeted at \$135.1 million, of which a portion is generated from an aggregate property-tax levy of 2.581 mills for County funds and an estimated 17.912 mills for Fire District 1.

With a property-tax mill levy rate of 1.861 mills, the Debt Service Fund, also known as the Bond & Interest Fund, provides for the retirement of all County general obligation, special assessment, and Public Building Commission (PBC) bonds.

The final two fund types include Enterprise and Internal Service Funds. Enterprise Funds are used to budget for INTRUST Bank Arena. Internal Service Funds are used to budget for employee benefits, Fleet Management, and Risk Management.

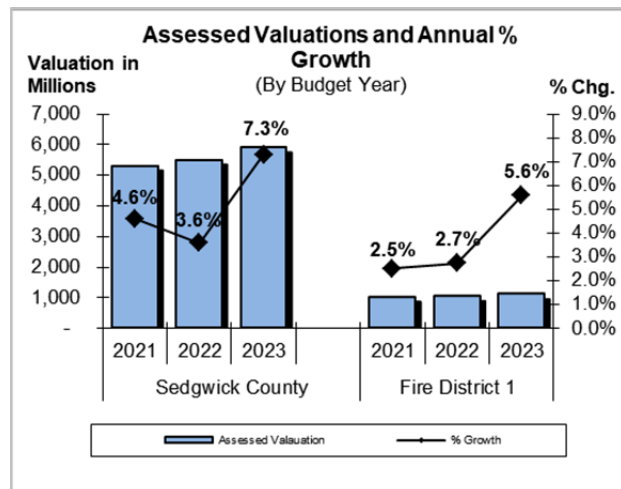
Property Taxes

Property taxes comprise 40.0 percent of the total revenues included in the 2023 budget. Property tax revenues are primarily used to fund services county-wide in the General Fund and various Special Revenue Funds that do not have the capacity to self-finance their services, in addition to retiring the County’s long-term debt on capital projects for facilities and infrastructure.

Property Tax Rates (in mills)		
Jurisdiction	2022 Budget	2023 Budget
● Sedgwick County	29.370	29.368
● Fire District 1	17.817	17.912

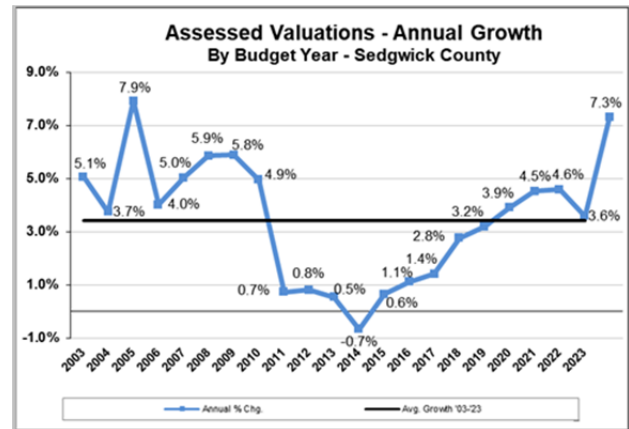
This reliable revenue source has no attached mandates, as many State and Federal revenues often do, and is one of few revenue sources for which the governing body has legislative authorization to adjust the tax rate based on budgetary needs and community priorities.

In the State of Kansas, local government budgets are built on and adopted prior to the finalization of that tax year’s property-tax digest. Instead of building the budget on the known valuation of assessed property, it is built on an estimate. As a result, after adoption of a budget, property tax rates, expressed in mills, can change as a result of a change in the assessed valuation, though the amount of dollars actually levied remains unchanged.



Before the issues with the 737 Max production were identified in January 2020, affecting production work at Spirit Aerosystems, the largest employer in

Sedgwick County, and the COVID-19 pandemic, the County was seeing a gradual return in property valuation growth closer to prior levels. Growth in assessed valuation to support the 2022 budget was 3.6 percent, while growth for the 2023 budget is 7.3 percent due to a very strong residential home market in 2020 and 2021; it is estimated that this growth will level off to more typical levels as the economy is expected to cool in the near future. For Fire District 1, assessed valuation growth is 5.6 percent for 2023.



Local Retail Sales and Use Tax

The second largest revenue source for Sedgwick County is local retail sales and use tax receipts, budgeted at \$37.5 million in 2023. Collections in 2021 saw a 12.0 percent increase over 2020 with continued growth anticipated in 2022 and 2023, before returning to more typical levels of growth.

Local retail sales tax is generated from a county-wide one-percent tax on retail sales approved in July 1985. Local use tax is paid on tangible personal property purchased in other states and used, stored, or consumed in Kansas where no sales tax was paid. State law requires that the County sales and use tax be shared with cities located in the county based on a formula considering population and the property-tax levy of all jurisdictions. This formula provides about 70 percent of the county-wide sales tax to cities and about 30 percent to fund the County budget.

Of the total retail sales and use tax receipts allocated to County government, the General Fund retains half, and half is transferred to other funds. The Bond and Interest Fund receives a set amount of \$1,597,566 to retire capital debt, and the Sales Tax Road/Bridge Fund receives the remaining balance to finance highway construction and maintenance projects. These projects are outlined in the Capital

Improvement Program (CIP) section of this document.

Motor Vehicle Taxes

Motor vehicle taxes, which include motor vehicle, recreational, 16/20M truck, and rental excise taxes, are collected in accordance with K.S.A. 79-5111, which requires those taxes be allocated to each fund with a property-tax levy in proportion to the property tax levied during the previous year’s budget. For 2023, motor vehicle tax collections are estimated at \$22.9 million.

Intergovernmental Revenue

Intergovernmental revenue accounts for receipts from other governmental entities, such as the State of Kansas. Of the total \$49.3 million budgeted in 2023, about 87.8 percent is generated within Federal/State Assistance Funds, approximately 10.4 percent is received from the State’s Special City/County Highway Fund and deposited in the property-tax-supported Highway Fund, and the majority of the remaining portion is deposited in the General Fund. The majority of General Fund intergovernmental revenue is generated through State revenues related to the operation of the Juvenile Detention and Residential Facilities.

The County received the first half of its allocation of \$100.2 million in Federal American Rescue Plan Act (ARPA) Funds in 2021. The current spending plan, approved in 2022, is not included in the 2023 budget.

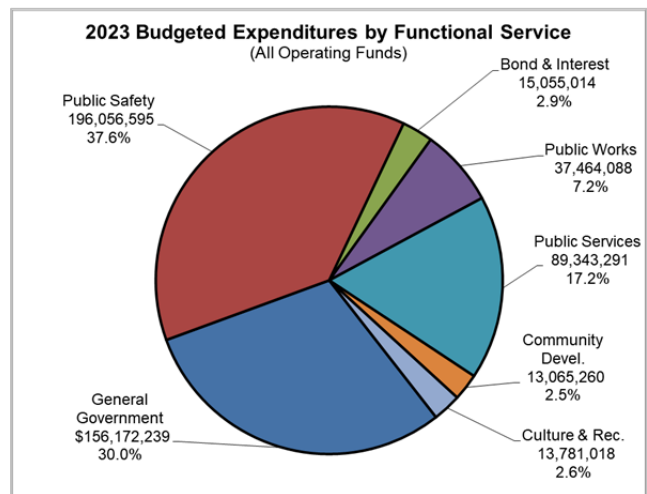
Charges for Service

Charges for service account for receipts individuals and businesses pay for County services received, as well as cost allocations among various internal funds. In 2023, charges for service are budgeted to generate \$125.4 million, of which 41 percent is generated from Internal Service and Enterprise Funds, 26 percent from services supported in property-tax-supported funds, and 33 percent from program income generated by grant programs assigned to Federal/State Assistance Funds.

Budgeted Expenditures

The 2023 budget of \$520.9 million for all operating funds represents a 5.2 percent decrease from the 2022 revised budget. The 2023 operating budget is divided into seven functional service sections based on the type of public service delivered. These functional services include: General Government, Bond & Interest-Debt Service, Public Safety, Public Works, Public Services, Culture & Recreation, and Community Development.

The table illustrates the funding amounts dedicated to each functional area in all operating funds.

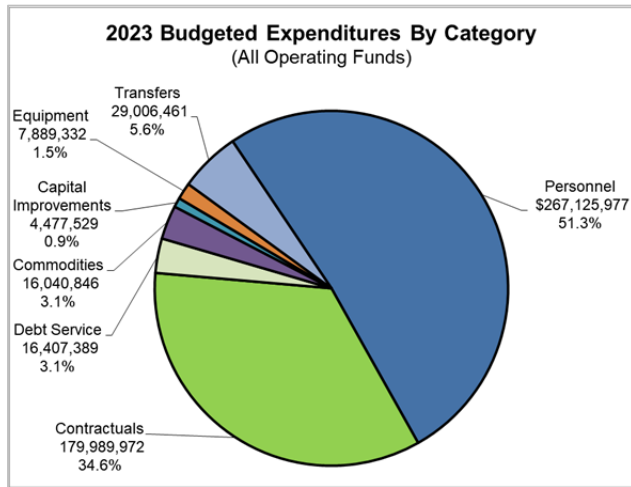


Of the seven functional areas, the largest percentage increase from the 2022 revised budget, 11.6 percent, occurs in Public Works, which results from increasing budget authority in budget transfers to the local sales tax fund due to an anticipated increase in local sales tax revenue collections in 2023.

The largest percentage decrease, 51.0 percent, occurs in Culture and Recreation, due to the Shuttered Venue Operators Grant (SVOG) received in 2022 to provide INTRUST Bank Arena a grant to reopen and continue operations in light of the significant economic impacts of the pandemic. The County received \$10.0 million to help with eligible expenses between March 1, 2020 and June 30, 2022.

The remaining five governmental functions experienced a range of increases and decreases, from an increase of 4.3 percent in Public Safety to a decrease of 20.0 percent in General Government.

The budget can also be presented based on types of expenses. The seven main expenditure categories are shown in the table below and total \$520,937,506.



Personnel

Of all the budgetary expenditure categories, the largest is personnel with a 2023 budget of \$267.1 million, a 5.2 percent increase from the 2022 revised budget. The increase is largely due to the second year of the multi-year compensation strategy. The budget includes a net decrease of 27.8 FTE positions from the 2022 revised budget for all operating funds mostly related to reduced COVID-19 response. In addition, the budget also includes:

- Strategic pay adjustments for high-vacancy areas, like COMCARE, Corrections, Facilities, and Emergency Communications
- Implementation of step plans for EMS and Fire District #1 and the addition of new COMCARE and Corrections pay plans
- An eight percent general pay adjustment (GPA) for other County employees, as well as a pay structure adjustment of seven percent
- Flat employee and employer contributions for employee health insurance premiums
- Decreases in retirement contribution rates through the Kansas Police and Firemen’s Retirement System (KP&F) and the Kansas Public Employees Retirement System (KPERs)

Traditionally, Sedgwick County has viewed personnel costs in terms of two primary areas: salary and wages and employee benefits. In 2013, the County elected to evaluate and make decisions on personnel costs in terms of total compensation – the total package of wages and salary along with all

County-paid benefits. This approach attempts to ensure Sedgwick County’s competitiveness with other employers in the marketplace. It also aligns with the County’s goals to reward desired work performance and encourage healthy employee behaviors, which influence operating costs. Considering wages and salaries along with employee benefits allows for greater flexibility in determining employee total compensation.

Compensation Plan

Because Sedgwick County recognizes the contributions of its employees in delivering high-quality public services, this budget presents personnel costs in terms of total compensation – the total package of wages, along with all County-paid benefits.

Employee Compensation - Sedgwick County	
2020	<ul style="list-style-type: none"> • 2.25% pay adjustment allocated for Sedgwick County employees within departmental budgets • 1.25% to adjust the full pay structure to assist with recruitment and to increase the earning capacity of employees that have reached their maximum compensation • 1.25% pool to accommodate targeted pay adjustments to assist with recruiting and retaining employees in areas with high turnover; suspended in 2020 due to economic challenges
2021	<ul style="list-style-type: none"> • No compensation pool funding included in the 2021 budget
2022	<ul style="list-style-type: none"> • Reclassification of 1,637 positions County-wide based on internal equity and organizational market placement • 2.0% pay adjustment for all positions not receiving a reclassification • 2.0% mid-year pay adjustment for most employees hired 12/31/2021 or earlier and 1.0% for most employees hired 1/1/2022 or later
2023	<ul style="list-style-type: none"> • Strategic pay adjustments for DA, Corrections, COMCARE, Facilities, and 911; movement of Corrections and COMCARE positions to new pay plans; Fire and EMS move to step plans • 8.0% pay adjustment for all positions not moving to a step plan or receiving a targeted adjustment • Addition of 3.0% Compensation Contingency to reserve funding for potential targeted or general compensation adjustments if economic conditions support additional adjustments

Employee Benefit Costs

Employee benefit costs also influence personnel expenditures. The two most significant benefit costs – retirement and health benefits – continue to be driven by factors that are beyond the County’s

exclusive control though the health benefit plan was significantly changed for the 2020 budget.

In 2023, decreases are anticipated in KPERS rates and KP&F rates. The table below shows historical employer contribution rates to the retirement systems.

	2018	2019	2020	2021	2022	2023
KPERS - Retirement Rates						
	9.39%	9.89%	9.89%	9.87%	9.90%	9.43%
KP&F - Retirement Rates						
Sheriff	20.22%	22.13%	21.93%	22.80%	22.99%	22.86%
Fire	20.09%	22.13%	21.93%	22.80%	22.99%	22.86%
EMS	20.09%	22.13%	21.93%	22.80%	22.99%	22.86%

The 2023 budget also includes employer contributions to employee health insurance, which is provided through a self-funded health plan. Rather than using a fully insured model, where defined premiums are paid to an insurance provider who manages the plan and pays all claims, the County moved to a self-insured model in 2015, where the County itself is responsible for claims payment through a third-party administrator. Over time, the expectation is that the County achieves cost savings by not paying an increased amount in premiums to cover profits for the provider of the fully insured plan. While other entities report premium increases of 10 percent or more, the 2023 budget maintains level premium costs with 2022 rates. The health plan continues to be structured so that it aligns with the County’s goal to encourage employees to take responsibility for their health to help reduce future increases in benefits costs. In 2020, Sedgwick County shifted to three health plan options, instead of the single option offered in 2019.

Contractual Services

Contractual expenditures are the second largest expenditure category. They include services purchased from and delivered by an external entity, along with internal service costs, like departmental charges for fleet maintenance and administrative charges based on the cost allocation plan. In 2023, budgeted contractual expenditures of \$180.0 million represent a 15.0 percent decrease from the 2022 revised budget, mainly due to an anticipated reduction in COVID-19 response paid by Federal American Rescue Plan Act (ARPA) funds received by the County in 2021 and 2022.

Debt Service

Sedgwick County continues to maintain a record of strong financial performance, as demonstrated by high bond ratings with the three major bond rating agencies. In 2023, budgeted debt service expenditures in all operating funds are \$16.4 million. This includes \$15.0 million in the County’s Bond & Interest Fund, along with \$1.4 million in the Fire District’s General Fund to repay vehicle leases. Because the County and Fire District are separate legal budgets under State law, debt service payments are budgeted in the appropriate fund for each unique entity.

Bond Ratings	
Rating Agency	Rating
Standard & Poor’s	AAA
Moody’s	Aaa
Fitch	AA+

In April 2017, the County Commission revised the debt policy to provide guidance to the governing body when making decisions on the issuance of capital debt. Targeted bonding is planned in the 2023-2027 Capital Improvement Plan.

Budgeted Fund Balances

The 2023 budget includes the use of budgeted fund balances within each fund type to develop a balanced budget. However, actual deficits projected through the financial forecast in comparison to budgeted deficits will be different, largely due to budgeted contingencies not expected to be expended.

2023 Adopted - Budgeted Fund Balances	
	Amount
● All Property Tax Supported Funds	35,626,344
● Non-Property Tax Supported Funds	19,502,716
Total	55,129,060

For major governmental funds, the largest budgeted use of fund balances in 2023 occurs in the General Fund at \$26.2 million. This budgeted draw on the fund balance is primarily related to budgeted contingency reserves of \$29.1 million within the General Fund. These reserves are intended to fund unexpected events and are largely not expected to be used.

The budget also includes a decrease of budgeted fund balances of \$9.6 million within Special Revenue Funds supported by property taxes and a cumulative use of fund balances of \$19.9 million in Special Revenue Funds that are not property-tax-

supported. Of these budgeted fund balance reductions, some of the largest are within the Stimulus Grants Fund (\$12.0 million) due to the receipt of ARPA funds in 2021 and 2022 and the transfer of the remaining fund balances and payment of the final administrative charges (\$6.2 million) from the three County property-tax-funds that were consolidated in the General Fund in 2022 (EMS, COMCARE, and Noxious Weeds).

In addition, an increase in fund balance of \$0.4 million in the Enterprise/Internal Service Funds is budgeted largely due to the Fleet Management Fund with its \$1.5 million contingency, which is offset by a projected increase in the Health/Life Fund of \$3.9 million largely due to prescription rebates for specialty and name brand prescriptions as a result of rebate agreements that began in 2020.

Capital Planning and Budgeting

Sedgwick County’s five-year Capital Improvement Program (CIP) includes the building, remodeling, and repairing of public facilities and infrastructure systems. This long-range CIP planning process began in 1982 with the goal of facilitating area-wide economic development by updating the County’s roads, bridges, and drainage systems, as well as maintaining facilities.

County planned 2023 capital spending totals \$32.1 million. This spending is funded with \$19.3 million of cash (of which \$15.8 million is derived from local retail sales and use taxes anticipated to be collected in 2023), \$11.5 million to be funded with bond proceeds, and the remainder to be supported with funding from external partners. A portion of the funding for the CIP related to cash-funded capital projects is transferred to multi-year capital improvement funds from operating funds as summarized in the table in the next column.

2023 - Cash Funded Capital Projects From Operating Funds	
Project	Amount
● Road & bridge projects from local sales tax revenues	\$ 15,849,250
● Courthouse Police access control replacement	\$ 178,210
● Juvenile Detention Facility camera system improvements	\$ 247,776
● Outdoor Warning Device replacements and new installations	\$ 328,417
● Public Safety parallelling switchgear modernization	\$ 356,478
● Red brick west restroom replacement at Lake Afton Park	\$ 386,903
● Renovate pavilion at Lake Afton Park	\$ 304,364
● Replace Parking Lots on County Property	\$ 217,849
● Replace Roofs - County-Owned Buildings	\$ 66,345
● D21 - Drainage Southwest of Haysville	\$ 600,000
● D25 - Flood control system major maintenance and repair	\$ 760,187
Total	\$ 19,295,779

The 2023 CIP continues to support the County’s commitment to maintain and improve its facilities and infrastructure, including roads, bridges, and drainage. A few of these projects include:

- Northwest Bypass Right of Way Acquisition (K-254)
- Replacement of a bridge on 151st St. West between over Ninnescah
- Preventive maintenance on more than 100 miles of roads, 17 percent of the total County road system

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**2023 Adopted Budget - Significant Adjustments from 2022 Revised Budget
County and Fire Property-Tax-Supported Funds Only**

Department	Description	\$	FTE
General Government			
Board of County Commissioners	No reductions or additions in County property-tax-supported funds	-	-
	Board of County Commissioners Total	-	-
County Manager	No reductions or additions in County property-tax-supported funds	-	-
	County Manager Total	-	-
County Counselor	No reductions or additions in County property-tax-supported funds	-	-
	County Counselor Total	-	-
County Clerk	No reductions or additions in County property-tax-supported funds	-	-
	County Clerk Total	-	-
Register of Deeds	No reductions or additions in County property-tax-supported funds	-	-
	Register of Deeds Total	-	-
Election Commissioner	Add of funding to increase Election Worker pay	219,762	-
	Add of funding for programming support	19,750	-
	Add of funding for ongoing licensing and maintenance fees for equipment	18,800	-
	Election Commissioner Total	258,312	-
Human Resources	Addition 0.25 FTE HR Administrative Support position to make 1.0 FTE	44,791	-
	Human Resources Total	44,791	-
Division of Finance	No reductions or additions in County property-tax-supported funds	-	-
	Division of Finance Total	-	-
Contingency Reserves	Addition of Mental Health Contingency for mental health initiatives	1,000,000	-
	Decrease in BOCC Contingency from Recommended Budget level due to action taken at budget adoption to reduce the mill levy rate	(65,000)	-
	Contingency Reserves Total	935,000	-
Budgeted Transfers	No reductions or additions in County property-tax-supported funds	-	-
	Budgeted Transfers Total	-	-
County Appraiser	No reductions or additions in County property-tax-supported funds	-	-
	County Appraiser Total	-	-
County Treasurer	No reductions or additions in County property-tax-supported funds	-	-
	County Treasurer Total	-	-
Metro. Area Planning Dept.	Add funding to maintain equal City/County funding split	73,565	-
	MAPD Total	73,565	-
Facilities Department	Add funding for maintenance of the Law Enforcement Training Building	60,700	-
	Add funding for increased electricity costs	35,082	-
	Facilities Department Total	95,782	-
Central Services	No reductions or additions in County property-tax-supported funds	-	-
	Central Services Total	-	-
Information & Technology	Add funding for increases in annual software maintenance fees	75,094	-
	Reduction for end of SAP remote monitoring contract	(34,800)	-
	Add funding for tax system maintenance	16,000	-
	Information & Technology Total	56,294	-
Fleet Management	No reductions or additions in County property-tax-supported funds	-	-
	Fleet Management Total	-	-
General Government Net Total		1,463,744	-

**2023 Adopted Budget - Significant Adjustments from 2022 Revised Budget
County and Fire Property-Tax-Supported Funds Only**

Department	Description	\$	FTE
Public Safety			
Emergency Communications	No reductions or additions in County property-tax-supported funds	-	-
	Emergency Communications Total	-	-
Emergency Management	No reductions or additions in County property-tax-supported funds	-	-
	Emergency Management Total	-	-
Emergency Medical Services	No reductions or additions in County property-tax-supported funds	-	-
	Emergency Medical Services Total	-	-
Fire District 1	Increase Fire District Contingency due to uncertain economic conditions	1,500,000	-
	Reallocate contingency budget for repayment of station relocation/remodel costs	2,000,000	-
	Fire District 1 Total	3,500,000	-
Regional Forensic Science Center	Add funding for Coroner and Deputy Coroner contracts	99,739	1.00
	Add funding for increased indigent cremation costs	44,109	-
	RFSC Total	143,848	1.00
Department of Corrections	Addition of funding for contractual mental health services for juveniles	295,443	-
	Reduction of 3.0 FTEs to fund contracted mental health services for juveniles	(242,216)	(3.00)
	Add funding to reclassify a current position to an Application Manager to support the eCorrections records management system	77,868	-
	Department of Corrections Total	131,095	(3.00)
Sheriff's Office	Add funding for inmate medical services contract extension	800,000	-
	Add funding for inmate meals contract increase	69,058	-
	Sheriff's Office Total	869,058	-
District Attorney	No reductions or additions in County property-tax-supported funds	-	-
	District Attorney Total	-	-
18th Judicial District	Add funding for an increase in attorney fee rates	437,500	-
	18th Judicial District Total	437,500	-
Crime Prevention Fund	No reductions or additions in County property-tax-supported funds	-	-
	Crime Prevention Fund Total	-	-
Metropolitan Area Building & Construction Dept.	Addition of 1.0 FTE Administrative Support	48,038	1.00
	Addition of two 0.5 FTE Building Inspector positions	39,938	1.00
	MABCD Total	87,976	2.00
Courthouse Police	No reductions or additions in County property-tax-supported funds	-	-
	Courthouse Police Total	-	-
Public Safety Net Total		5,169,477	-
Public Works			
Highways	Transfer of street light utility expenses to the Local Sales Tax Fund	(85,000)	-
	Transfer of 1.0 FTE Construction Engineer position to the Local Sales Tax Fund	(79,831)	(1.00)
	Transfer of sign material expenses to the Local Sales Tax Fund	(55,000)	-
	Highways Total	(219,831)	(1.00)
Noxious Weeds	No reductions or additions in County property-tax-supported funds	-	-
	Noxious Weeds Total	-	-
Storm Drainage	No reductions or additions in County property-tax-supported funds	-	-
	Storm Drainage Total	-	-
Environmental Resources	No reductions or additions in County property-tax-supported funds	-	-
	Environmental Resources Total	-	-
Public Works Net Total		(219,831)	(1.00)

**2023 Adopted Budget - Significant Adjustments from 2022 Revised Budget
County and Fire Property-Tax-Supported Funds Only**

Department	Description	\$	FTE
Public Services			
Public Services Community Prog.	Add funding for the Mental Health and Substance Abuse Coalition for one year	33,000	-
	Public Services Community Prog. Total	33,000	-
COMCARE	No reductions or additions in County property-tax-supported funds	-	-
	COMCARE Total	-	-
CDDO	No reductions or additions in County property-tax-supported funds	-	-
	CDDO Total	-	-
Department on Aging	No reductions or additions in County property-tax-supported funds	-	-
	Department on Aging Total	-	-
Health Department	No reductions or additions in County property-tax-supported funds	-	-
	Health Department Total	-	-
	Public Services Net Total	33,000	-
Culture & Recreation			
Parks Department	No reductions or additions in County property-tax-supported funds	-	-
	Parks Department	-	-
Sedgwick County Zoo	No reductions or additions in County property-tax-supported funds	-	-
	Sedgwick County Zoo Total	-	-
Community Programs	No reductions or additions in County property-tax-supported funds	-	-
	Community Programs Total	-	-
Exploration Place	No reductions or additions in County property-tax-supported funds	-	-
	Exploration Place Total	-	-
	Culture & Recreation Net Total	-	-
Community Development			
Extension Council	No reductions or additions in County property-tax-supported funds	-	-
	Extension Council Total	-	-
Economic Development	No reductions or additions in County property-tax-supported funds	-	-
	Economic Development Total	-	-
Community Programs	No reductions or additions in County property-tax-supported funds	-	-
	Community Programs Total	-	-
	Community Development Total	-	-
Total - County Property-Tax-Supported Funds Only		6,446,390	(1.00)

■ Understanding the Budget Book Layout

The following pages outline how the departmental sections of the budget book are organized and the type of information included within those sections. These sections primarily include:

- A section for each functional service delivered by Sedgwick County, such as Public Safety
- Department narrative sections
- Summary budget for the entire department
- Fund center pages detailing the budget of the lowest level function(s) within the department for which a budget is adopted

Functional Areas

Functional areas are utilized to define a group of departments and programs within the County by the business activities they conduct or the services they provide. Classifying departments and programs according to these groups better summarizes what resources are being provided on these distinct sections for accounting purposes, grant applications, and for understanding by the public in the most transparent means possible. The eight functional areas used in this budget include General Government, Bond and Interest, Public Safety, Public Works, Public Services, Culture and Recreation, Community Development, and the Capital Improvement Plan. These functional areas may cross over the lines of the County organizational chart, with some organization leaders responsible for departments within different functional areas.

Department Narrative

Department narratives contain department contact information, an organizational chart to demonstrate how the department fits into the organizational structure of the County, and additional narrative outlining department responsibilities, goals, highlights, accomplishments, strategic results, and significant budget adjustments.

Summary and Program Budgets

Each departmental section includes a summary of its budget and, when appropriate, copies of the individual programs comprised within the department, often referred to as fund centers. Both the budget summary and fund center pages contain tables that outline actual and budgeted expenditures and revenues for two previous years, along with the current and budgeted year, as well as Full-Time Equivalent (FTEs) employee counts. The summary budget page contains narrative concerning any significant overall budget adjustments for the department over the previous year, while the fund center pages provide the most specific level of budget detail.

Organization Chart:
Depicts where the department lies within the County organizational structure

Overview:
Describes the primary public services delivered by the department

Highlights:
Lists any awards, accreditations or recognitions the department has received in the last 18 months

General Government
County Manager

County Manager

Mission: Assure quality public services are provided to our community by providing efficient and responsive support to the Board of County Commissioners and effective administration of the Sedgwick County organization.

Overview
The County Manager's Office works to ensure that all programs are provided to all citizens in an efficient, effective, and timely manner. The Manager's Office provides oversight of the approximately 3,000 employees and manages the County budget of more than \$457.4 million. Additional responsibilities of the Office include comprehensive policy review and development, research of issues and opportunities of the County, oversight of major decisions of County government, management of projects requested by the Board of County Commissioners (BOCC), and preparation of County Commission meeting agendas.


Highlights

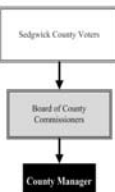
- Created the Technology Review Board (TRB) to examine technology needs across the organization and centralize technology projects
- Refined the Policy Review Committee to establish, update, and archive County policies
- Restructured the organization to align divisions and departments in the organization with best practices
- Launched an organization-wide strategic planning process to engage all employees and the community and provide vision and direction for Sedgwick County

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Strategic Goals:

- Engage citizens, employees, government entities, and community leaders in a collaborative environment to assist the BOCC in implementing program and policy initiatives
- Assure quality public service to the citizens and nurture an environment that encourages innovation and retains highly qualified workers
- Enhance communications to improve awareness of issues and services





Department Contact Information:
This displays who is responsible for the department or program, along with various contact information

Strategic Goals:
Discusses the department's goals and initiatives

Accomplishments:
Describes major accomplishments departments have made in the last 18 months

Strategic Results:
Discusses results from department on the efficiency and effectiveness of the services they provide

General Government
County Manager


Accomplishments and Strategic Results

Accomplishments
Accomplishments in the County Manager's Office include:

- partnering legislatively with the Wichita Regional Chamber of Commerce, the City of Wichita, and other local stakeholders for support of the North Junction;
- continuing to focus on public safety space needs in the Main Courthouse Complex;
- transferring the agenda and contract management from one platform to another to reduce redundancies in these processes;
- finalizing an asset inventory process to account for equipment in all divisions and departments;
- conducting a compensation study and job analysis throughout the organization;
- modernizing the organization's hiring website to be user-friendly and informational; and
- realigning the financial auditors within the organization.

Strategic Results
The County Manager's Office uses the Strategic Plan to guide the organization's decisions and actions. In order to be a more open and engaging community partner and employer, the Manager's Office will achieve the following strategic results:

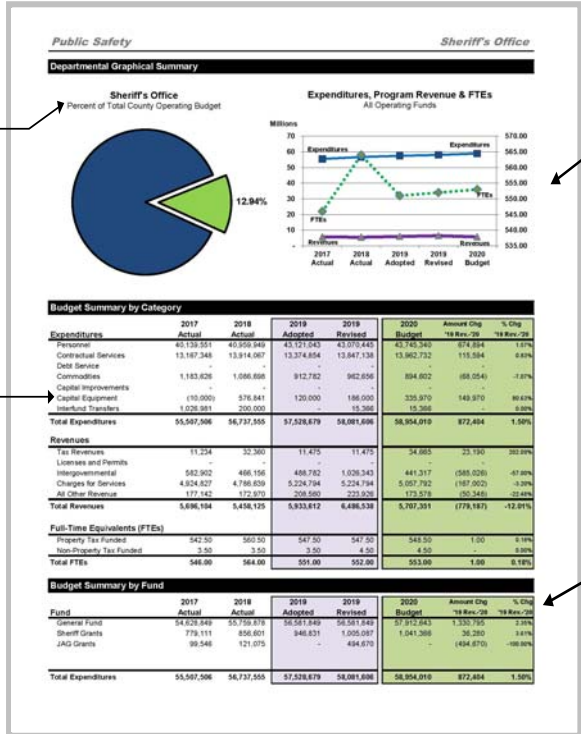
- County Organizational Management Team will participate in media relations training to help keep the public better informed of County business;
- Sedgwick County will launch a proactive information and operations communications campaign strategy, including social and mainstream media;
- Sedgwick County employees and customers will have the opportunity to provide input through a regularly scheduled survey; and
- Sedgwick County, through its departments and divisions, will continue its outreach and engagement at community events each year.



Significant Budget Adjustments
Significant adjustments to the County Manager's 2020 budget include an increase of \$60,000 for the County Redesign/Rebrand/Refresh and an increase of \$15,000 for the 150th anniversary celebration of Sedgwick County.

Significant Budget Adjustments:
This area outlines significant overall budget adjustments from the previous budget year

Percent of Total County Operating Budget Chart:
Gives each department's percentage of the total operating budget for the County



Expenditures, Revenues and FTEs for All Operating Funds:
Shows two years of actual figures, the current year adopted and revised budgets, and the budget for next year

Budget Summary by Revenue and Expenditure Category:
Gives actual amounts for the previous two years, adopted and revised amounts for the current year and the budget for next year

Budget Summary by Category

Category	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Budget	Amount Chg '19 Rev-'20	% Chg '19 Rev-'20
Expenditures							
Personnel	43,139,351	43,950,949	43,171,043	43,370,443	43,745,361	374,318	1.0%
Contractual Services	13,187,348	13,814,887	13,274,854	13,847,138	13,862,732	115,594	0.8%
Debt Service	-	-	-	-	-	-	-
Commodities	1,183,826	1,086,898	912,782	962,896	954,002	(58,884)	-1.0%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	(10,000)	576,841	130,000	186,000	325,970	149,970	80.6%
Intergovernmental	1,028,081	200,000	-	-	15,368	15,368	1.5%
Intergovernmental Transfers	-	-	-	-	-	-	-
Total Expenditures	55,507,506	56,737,555	57,326,679	58,081,698	58,954,019	872,684	1.50%
Revenues							
Tax Revenues	11,324	32,300	11,475	11,475	54,085	23,190	203.0%
Licenses and Permits	-	-	-	1,028,242	441,317	(586,925)	-57.0%
Intergovernmental	502,902	486,198	488,198	5,224,794	5,507,792	1,982,998	38.1%
Charges for Services	4,924,827	4,786,829	5,224,794	5,224,794	5,507,792	1,982,998	38.1%
All Other Revenue	177,142	172,970	208,580	223,528	173,578	(50,341)	-22.5%
Total Revenues	5,886,194	5,458,125	5,933,612	6,498,539	5,707,351	(779,187)	-12.0%
Full-Time Equivalents (FTEs)							
Property Tax Funded	542.50	500.50	547.50	547.50	543.50	1.00	0.1%
Non-Property Tax Funded	2.50	2.50	2.50	2.50	2.50	-	-
Total FTEs	545.00	503.00	550.00	550.00	546.00	1.00	0.18%

Budget Summary by Fund:
Provides two years of actual figures, adopted and revised figures for the current year and the budget for next year by fund

Significant Budget Adjustments:
This area outlines significant overall budget adjustments from the previous budget year

Significant Budget Adjustments from Prior Year Revised Budget

Adjustment	Expenditures	Revenues	FTEs
Reduction to bring in line with actuals	-	-	(779,187)
Increase in equipment for new handheld and portable radios	194,776	-	-
Addition of funding for increased inmate medical services contract costs	180,713	-	-
Addition of funding for increased inmate meal contract costs	171,125	-	-
Addition of funding for increased training and development costs	150,000	-	-
Addition of forensic investigator position and related equipment	155,334	-	1.00
Total	601,408	(779,187)	1.00

Budget Summary by Program:
Identifies two years of actual amounts, the adopted and revised amounts for the current year and the budget for next year grouped by program, along with the budgeted FTE count

Budget Summary by Program

Program	Fund	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Budget	% Chg '19 Rev-'20	2020 FTEs
Sheriff Administration	110	3,145,500	4,022,247	3,872,242	3,716,242	3,605,733	-0.4%	50.00
Detention	110	20,561,816	20,416,182	23,904,646	22,865,648	23,517,056	3.1%	264.00
ADP Annex	110	2,275,710	656,202	1,900,739	1,780,739	1,849,878	3.9%	19.00
Patrol	110	6,884,757	7,422,331	6,316,205	6,478,205	6,402,362	-0.2%	78.00
Investigations	110	3,583,542	4,028,895	3,706,688	3,706,688	4,044,911	8.1%	38.00
Civil Process	110	484,477	488,259	513,888	513,888	513,382	-0.1%	8.00
Sheriff Records	110	946,971	975,137	1,043,057	1,043,057	1,062,239	1.8%	17.00
Sheriff Training	110	984,687	905,334	968,958	968,958	1,143,388	18.1%	10.00
Fleet	110	1,982,827	2,082,439	2,359,475	2,354,475	2,401,587	2.0%	-
Range	110	222,514	229,128	228,129	228,129	241,002	4.8%	2.00
Sheriff's Judicial Division	110	4,358,343	4,815,015	4,487,807	4,490,507	4,636,056	3.1%	52.00
Exploited Min. Children	110	127,748	127,019	141,490	141,490	143,858	1.7%	2.00
Out of County Housing	110	2,413,969	2,738,780	1,200,000	1,200,000	1,200,000	0.0%	-
Inmate Medical Services	110	5,761,272	5,855,375	6,223,507	6,223,507	6,223,507	0.0%	-
Property and Evidence	110	392,853	427,795	369,894	367,394	367,324	-0.0%	3.00
Offender Reg. Unit	110	478,502	509,006	486,142	486,142	478,372	-1.7%	8.00
Special Law Enforcement Trust	260	47,810	40,611	209,000	209,000	209,000	0.0%	-
Federal Asset	260	281,865	272,877	50,000	50,000	50,000	0.0%	-
Body Armor Replace	260	3,154	8,454	8,454	8,454	8,454	0.0%	-
Donations	260	12,024	10,877	74,500	74,500	74,500	0.0%	-
Sheriff Other Grants	260	42,068	41,859	50,007	50,007	50,852	1.6%	0.50
Internet Crimes (ICAC)	260	216,014	264,577	247,070	247,070	260,420	4.6%	1.00
Fed. Victims of Crime Act	260	-	-	-	-	58,256	67.4%	0.00
Offender Reg. Grant	260	144,136	143,003	208,139	208,139	216,868	3.7%	1.87
Consolidated Carry Grant	260	32,982	32,053	80,862	80,862	85,882	5.3%	0.33
State Drug Tax	260	-	-	20,000	20,000	20,000	0.0%	-
JAG Grants	263	99,548	121,075	-	494,879	-	-100.0%	-
Total		55,507,506	56,737,555	57,326,679	58,081,698	58,954,019	1.50%	953.89

Personnel Summary by Fund:

Outlines the positions assigned to each fund; there is a Personnel Summary by Fund for each department and program

Public Safety		Sheriff's Office							
Personnel Summary By Fund							FTE Comparison		
Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison			
			2019 Adopted	2019 Revised	2020 Budget	2019 Adopted	2019 Revised	2020 Budget	
County Sheriff	110	ES017	139,801	142,056	142,056	1.00	1.00	1.00	
Undersheriff	110	ES017	310,422	311,175	311,175	3.00	3.00	3.00	
Legal Advisor	110	ES017	85,076	87,202	87,202	1.00	1.00	1.00	
Community Collector	110	GR018	85,076	87,202	87,202	1.00	1.00	1.00	
Police Officer	110	GR018	82,809	77,113	77,113	1.00	1.00	1.00	
Senior Administrative Officer	110	GR017	103,787	106,361	106,361	2.00	2.00	2.00	
Administrative Specialist	110	GR023	248,722	224,121	224,121	8.00	8.00	8.00	
Range Assistant	110	GR023	58,831	52,152	52,152	1.00	1.00	1.00	
Sheriff Property Supervisor	110	GR023	44,204	45,209	45,209	1.00	1.00	1.00	
Administrative Assistant	110	GR023	159,129	204,063	204,063	8.00	8.00	8.00	
Civil Process Server	110	GR018	258,291	259,067	259,067	7.00	7.00	7.00	
HELD - Civil Process Server	110	GR018	-	-	-	1.00	1.00	1.00	
Property Technician	110	GR018	85,573	85,988	85,988	2.00	2.00	2.00	
Fiscal Associate	110	GR018	64,717	66,335	66,335	2.00	2.00	2.00	
Office Specialist	110	GR018	27,320	-	-	1.00	-	-	
HELD - Office Specialist	110	GR017	-	-	-	1.00	1.00	1.00	
Office Specialist	110	GR017	620,893	653,892	653,892	27.00	28.00	28.00	
PT Detention Deputy	110	ES017	105,782	37,580	37,580	3.00	3.00	3.00	
Sheriff FT Specialized	110	ES017	16,648	17,064	17,064	0.50	0.50	0.50	
Civil Process Server	110	FR026	89,775	73,360	73,360	2.00	2.00	2.00	
Office Specialist	110	FR026	42,665	42,665	42,665	1.00	1.00	1.00	
Detention Captain	110	RA012P	315,078	338,200	338,200	4.00	4.00	4.00	
Sheriff Captain	110	RA012P	356,713	370,239	370,239	4.00	4.00	4.00	
Detention Lieutenant	110	RA012	688,151	748,411	748,411	10.00	10.00	10.00	
Sheriff Lieutenant	110	RA012	701,261	737,162	737,162	9.00	9.00	9.00	
Detention Sergeant	110	RA012	1,146,074	1,227,777	1,227,777	20.00	20.00	20.00	
Forensic Investigator	110	RA012	291,075	297,510	297,510	4.00	4.00	4.00	
Pilot	110	RA012	117,336	136,326	136,326	2.00	2.00	2.00	
Sheriff Sergeant	110	RA012	1,574,808	1,611,760	1,611,760	23.00	23.00	23.00	
Forensic Investigator	110	RA012	-	-	52,105	-	-	1.00	
Sheriff Detective	110	RA012	1,472,474	1,583,319	1,583,319	25.00	25.00	25.00	
HELD - Sheriff Deputy	110	RA012P	-	-	-	2.00	2.00	2.00	
Sheriff Deputy	110	RA012P	5,707,437	5,750,124	5,750,124	109.00	109.00	109.00	
Detention Corporal	110	RA012	1,717,245	1,774,869	1,774,869	35.00	35.00	35.00	
HELD - Detention Corporal	110	RA012	-	-	-	1.00	1.00	1.00	
Detention Deputy	110	RA012	8,787,787	8,523,205	8,523,205	223.00	223.00	223.00	
HELD - Detention Deputy	110	RA012	-	-	-	5.00	5.00	5.00	
Video Associate	280	GR018	-	40,347	40,347	-	1.00	1.00	
Fiscal Associate	280	GR018	37,457	38,393	38,393	1.00	1.00	1.00	
Sheriff FT Specialized	280	ES017	27,296	27,972	27,972	0.50	0.50	0.50	
Sheriff Detective	280	RA012	59,789	60,378	60,378	1.00	1.00	1.00	
Sheriff Deputy	280	RA012P	57,197	63,334	63,334	1.00	1.00	1.00	
Subtotal					26,209,733				
Add:									
Budgeted Personnel Savings									
Compensation Adjustments							1,136,148		
Overtime/On Call/Holiday Pay							2,187,801		
Benefits							14,209,759		
Total Personnel Budget							43,743,543	531.00	532.00

FTE Comparison Summary:

Provides FTE count by position in each fund for the department for current year adopted and revised and the budget for next year

Subtotals:

Lists the department/program total for budgeted personnel savings (turnover), any compensation adjustments overtime/on call/holiday pay and benefits

Fund Center Narrative:

Provides a brief description of the program

Public Safety		Sheriff's Office					
Sheriff Administration							
Administrative provides executive management and leadership for the Department. This includes the development of organizational objectives, program approval, diversity initiatives, personnel decisions, administration of the Department's budget, and other facility resources. In addition, Administration has direct oversight of the Professional Standards Unit, along with management of mortgage foreclosure sales. Administration oversees the Support Services Division, Special Projects Unit, Property and Evidence, Records, Training Academy, and the Community Liaison Unit.							
Funds: County General Fund 110							
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Budget	Amend. Chg. % Chg	
Expenditures						'19 - '20 '19 - '20	
Personnel	2,911,676	2,884,804	5,203,530	5,241,330	5,212,547	(28,784) -0%	
Contractual Services	109,114	206,943	291,682	287,182	295,958	8,776 3.1%	
Debt Service	-	-	-	-	-	-	
Commodities	104,900	53,762	17,230	21,730	17,230	(4,500) -20%	
Capital Improvements	-	-	-	-	-	-	
Capital Equipment	-	578,841	100,000	186,000	100,000	(86,000) -46%	
Interfund Transfers	-	200,000	-	-	-	-	
Total Expenditures	3,125,590	4,072,547	5,612,242	5,736,242	5,625,733	(80,510) -1%	
Revenues							
Taxes	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	
Charges For Service	(1,200)	(125)	-	-	(123)	(123) -100%	
All Other Revenue	120	4,421	25,000	25,000	4,268	(20,732) -83%	
Total Revenues	(1,178)	4,296	25,000	25,000	3,966	(21,034) -84%	
Full-Time Equivalents (FTEs)	27.50	31.50	32.50	30.50	30.50	-	
Adult Detention Facility							
At 1,138 beds, the Adult Detention Facility is the largest jail in Kansas. It is the only such facility in Sedgewick County and holds pretrial and convicted inmates for all the cities, the State of Kansas, and all Federal agencies. To avoid overcrowding, the Sheriff contracts with other Kansas sheriffs to house inmates for Sedgewick County. These costs are reflected under the Cost of County Financing program. Inmate medical services also are not directly included in the budget for the Adult Detention Facility, but are placed under their own budgeted program. The Sheriff's Office is a member of the Criminal Justice Coordinating Council (CJCC), whose goal is to reduce the number of inmates that have to be kept in custody.							
Funds: County General Fund 110							
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Budget	Amend. Chg. % Chg	
Expenditures						'19 - '20 '19 - '20	
Personnel	18,297,291	18,202,743	21,475,881	20,558,061	20,526,861	(80,200) -0.4%	
Contractual Services	1,819,853	1,864,466	2,073,965	2,073,965	2,440,263	366,298 17.7%	
Debt Service	-	-	-	-	-	-	
Commodities	-	-	-	-	-	-	
Capital Improvements	444,712	348,972	345,000	329,534	320,000	(89,534) -27%	
Capital Equipment	-	-	10,000	10,000	204,778	194,778 1947.4%	
Interfund Transfers	-	-	-	10,268	10,268	-	
Total Expenditures	20,561,856	20,416,182	23,894,846	22,981,568	23,517,906	531,410 2.3%	
Revenues							
Taxes	-	-	-	-	-	-	
Intergovernmental	-	-	35,674	35,674	-	(35,674) -100%	
Charges For Service	4,158,813	4,148,423	4,431,395	4,431,395	4,383,422	(47,973) -1%	
All Other Revenue	49,844	13,513	49,275	49,275	5,144	(44,132) -89%	
Total Revenues	4,207,758	4,165,938	4,516,345	4,516,345	4,388,568	(127,777) -3%	
Full-Time Equivalents (FTEs)	297.00	295.00	295.00	284.00	284.00	-	

Budget Summary by Revenue and Expenditure Category for Fund Center:

Gives actual results for the previous two years, adopted and revised for the current year and the budget for next year at the most detailed level by program/fund center