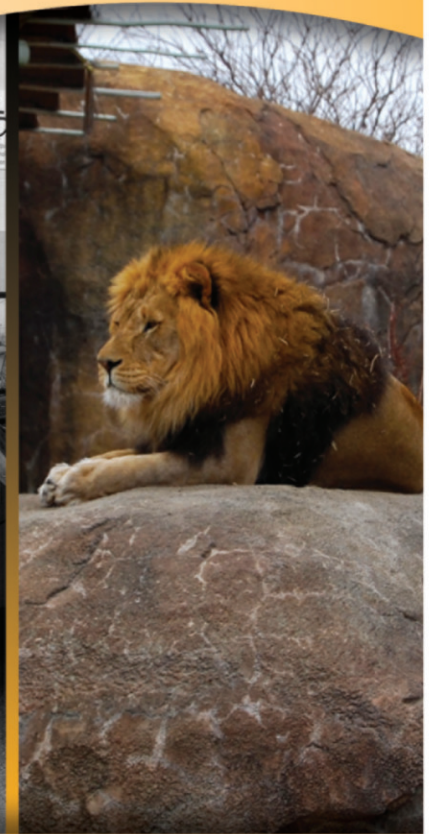




*Sedgwick County...  
working for you*



# Executive Summary



**2016 Adopted Budget**

The 2016 adopted budget is the result of many months of intense analysis of Sedgwick County programs and services by the Board of Sedgwick County Commissioners (BoCC) and its staff. After 2014 State legislative action was taken to phase out one of the County's key revenues over the next five years, the County's financial forecast indicated continued financial challenges beginning in 2016, even as modest economic recovery from the Great Recession had begun. As such, discussions began early regarding the priorities of the organization.

The financial forecast is one of the primary tools used in annual budget development, as it outlines anticipated actual revenues and expenditures per year for the current year and five years in the future for the County's 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, as illustrated in the table below, is that the budget typically includes budgeted contingencies to provide additional budget authority beyond the amount allocated to an individual division or department for use in times of unanticipated events. While budgeted, these contingencies typically are not anticipated to be spent in the financial forecast. As such, the budget generally is significantly greater than the forecast for a given year. For 2016, more than \$17 million in contingencies is budgeted in the County General Fund alone.

The 2016 budget development process began in February 2015, when Commissioners held their annual financial retreat. At that meeting, staff presented a financial forecast for 2016 that included a projected deficit of \$8.0 million for the County's property-tax-supported funds.

2016 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.	
<b>Revenues by Category</b>						
Property Taxes	\$ 94,679,431	\$ 11,369,864	\$ 33,755,681	\$ -	\$ -	\$ 139,804,976
Delinquent Property Taxes	2,126,512	311,500	638,692	-	-	3,076,705
Special Assessments	-	1,297,057	-	-	-	1,297,057
Motor Vehicle Taxes	13,692,099	1,990,493	4,415,934	-	-	20,098,526
Local Sales & Use Tax	29,543,935	-	-	-	-	29,543,935
Other Taxes	328,656	-	-	2,827,626	-	3,156,281
Intergovernmental	3,512,765	172,999	4,673,498	37,374,574	-	45,733,835
Charges for Services	16,195,611	664,936	14,990,761	37,173,070	43,062,720	112,087,098
Uses of Money & Property	4,698,980	-	2,489	41,482	1,664	4,744,615
Other Revenues	8,281,322	-	405,884	1,170,743	515,068	10,373,016
Transfers from Other Funds	1,190	3,609,321	-	1,310,348	1,183,674	6,104,534
<b>Total Revenue</b>	<b>173,060,502</b>	<b>19,416,171</b>	<b>58,882,938</b>	<b>79,897,842</b>	<b>44,763,126</b>	<b>376,020,579</b>
<b>Expenditures by Functional Area*</b>						
General Government	64,954,832	-	-	4,385,177	48,565,770	117,905,779
Bond & Interest	-	18,863,980	-	-	-	18,863,980
Public Safety	91,844,100	-	36,232,777	21,074,483	-	149,151,360
Public Works	16,545,794	-	11,833,580	1,785,626	-	30,165,000
Human Services	9,179,217	-	5,891,040	54,930,224	-	70,000,480
Culture & Recreation	9,137,594	-	-	36,960	1,060,000	10,234,554
Community Development	3,844,636	-	7,778,515	4,354,777	-	15,977,927
<b>Total Expenditures</b>	<b>195,506,173</b>	<b>18,863,980</b>	<b>61,735,912</b>	<b>86,567,246</b>	<b>49,625,770</b>	<b>412,299,082</b>
<b>Full-Time-Equivalent Positions by Functional Area</b>						
General Government	386.22	-	-	62.50	20.20	468.92
Bond & Interest	-	-	-	-	-	-
Public Safety	1,008.57	-	320.40	238.14	-	1,567.11
Public Works	5.30	-	99.10	12.49	-	116.89
Human Services	81.46	-	31.88	564.51	-	677.85
Culture & Recreation	119.30	-	-	-	-	119.30
Community Development	2.55	-	-	1.45	-	4.00
<b>Total FTEs</b>	<b>1,603.40</b>	<b>-</b>	<b>451.38</b>	<b>879.09</b>	<b>20.20</b>	<b>2,954.07</b>

\* Expenditures include Interfund Transfers From and To Other Funds

\*\* WSU, COMCARE, EMS, Aging, Highway, Noxious Weeds, Fire District 1 Funds

Several challenges were identified in that forecast presentation: modest assessed valuation growth; a decline in the key revenue source mentioned earlier, the mortgage registration fee, due to 2014 State legislative action; uncertainty about the impact to the County of potential State legislative action to resolve the State's projected \$800 million deficit in State Fiscal Year 2016; funding a new law enforcement training facility for the Sheriff's Office; a 2016 Presidential election; continued increases in costs of doing business, like electricity, postage, and fuel; and maintaining a competitive compensation package for the County's workforce.

In the forecast, economic indicators pointed to modest, slow, continued growth but for the actions taken during the Kansas Legislature's 2014 session to phase out the mortgage registration fee. This revenue source, which generated more than \$5.6 million in 2014 based on the dollar value of mortgages filed, will be phased out and replaced with a per-page filing fee. When the phase-out is fully implemented in 2019, the expected impact to Sedgwick County is at least \$5.9 million in reduced General Fund revenue per year.

The 2015 legislative session also was a concern throughout the budget development process as the State Legislature completed its longest-ever legislative session to confront a nearly \$800 million projected deficit. One result of the session was the elimination of \$4.75 million in funding each year for the State's Affordable Airfares program at the Dwight D. Eisenhower Airport in Wichita, for which the City of Wichita and Sedgwick County both provided some matching funds. Another was the reduction, despite an \$8 billion unfunded liability, of required county contributions to KPERS and KP&F, the two State pension systems in which county employees must be members. Finally, last-minute legislative action to limit the amount of property taxes a county may levy to support its budget without a public election also will present challenges once the law takes effect in 2018.

Within the context of these challenges, the BoCC identified several goals during budget development:

- Continued emphasis on core County services
- Maintenance and expansion of County roads and bridges outside of the incorporated cities
- Analyze opportunities to privatize or divest County services to the private or non-profit sectors
- No increase of the County tax rate
- No use of fund balance to fund the budget other than for specified capital projects or contingencies
- Reduce use of debt to fund capital projects

Based on these goals and other priorities identified by the Commission, at the commencement of BoCC budget reviews with division directors in May 2015, staff presented a forecast that included a projected operating deficit of \$9.7 million in 2016.

To add to the complexity of the 2016 budget development process, County Manager William P. Buchanan retired in June 2015 after 24 years of service. Before his retirement, he presented a preliminary recommended budget. After that presentation was made, staff visited with each Commissioner to clarify questions and to gain a sense for what direction should be taken to achieve the goals listed above. The recommended budget was presented in July 2015, and public input was provided to Commissioners. Commissioners continued to discuss and evaluate budget issues and adopted the 2016 budget on August 12.

As shown in the graph at the bottom of the next page, the forecast for the 2016 adopted budget results in an operating deficit of \$3.9 million in 2016 due primarily to \$11.6 million in planned transfers for significant one-time capital improvement projects, including \$3.3 million of cash-funded road and bridge projects; \$2.7 million for a new downtown Tag Office for the County Treasurer; \$2.7 million for a new law enforcement training center for the Sheriff's Office; \$2.1 million for improvements to the new 271 Building, which will house the Metropolitan Area Building & Construction Department (MABCD) and the Metropolitan Area Planning Department (MAPD); and \$0.9 million for other facility capital improvements. County policy permits use of fund balance for capital improvement projects. In the past, about \$4.0 million of road and bridge projects have been paid for with proceeds from bond issuances each year; this cash-funded approach for 2016 meets the Commission's goals of maintenance and expansion of roads and bridges and reduced debt.

To accomplish the goals set forth by the BoCC, the County Manager continued with the process which began with 2013 budget development, in which elected officials and department managers identify and prioritize all programs they operate within property-tax-supported funds and describe the resources allocated to providing each service. This prioritization process, described in more detail later in this section, is intended to provide a better understanding of the County's use of its resources and to determine which services are most critical to fund in an environment of limited resources.

In completing the exercise for the 2016 budget cycle, elected officials and department managers were asked to

prioritize those programs based on the mission and goals for their departments within a framework of what they would “buy first” (up to 90 percent of expenditures included in the 2016 budget requests) or “buy last” (the remaining 10 percent of expenditures in their requests).

Along with describing and prioritizing current programs and services, department managers and elected officials also submitted requests for additional funding needed to enhance services or sustain current service levels due to increased demand or higher costs. Across all departments and service areas, 28 requests totaling \$2.6 million were submitted for consideration.

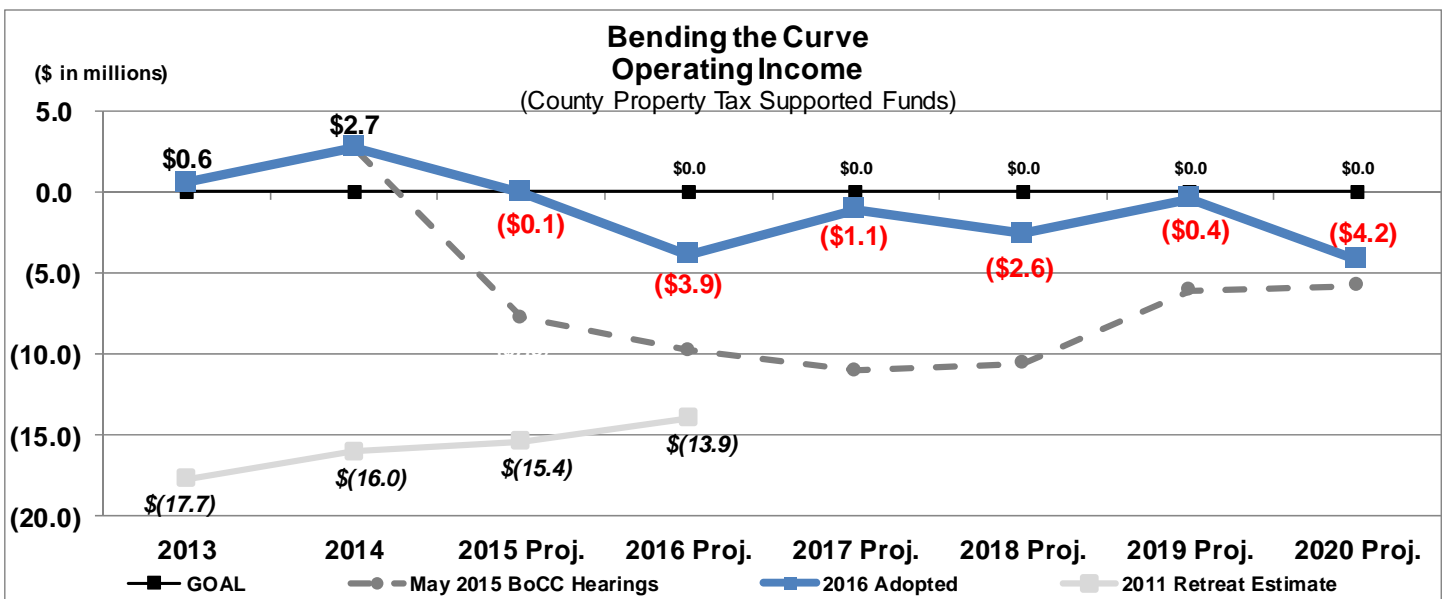
The 2016 adopted budget is based on the evaluation of the services and additional funding requests, along with the goals and priorities identified by the BoCC. Although the 2016 operating deficit has been resolved outside of one-time expenses planned in 2016, the County will be required to continue to pursue reductions in the outer years of the forecast, as illustrated in the table below.

Additional information on the County’s financial forecast can be reviewed within the financial forecast section of this document. As stated earlier in this section, deficits projected through the financial forecast in comparison to budgeted deficits will be different due to budgeted contingencies for unexpected events that generally are not forecasted to be expended.

The 2016 adopted budget of \$412.3 million represents a decrease over the 2015 revised budget of 3.3 percent. Property-tax rates are 29.383 mills for Sedgwick County and 18.371 mills for Fire District 1.

The 2016 adopted budget includes significant changes from the 2015 budget as outlined in the “2016 Significant Budget Adjustments” table found at the end of this section. Examples include:

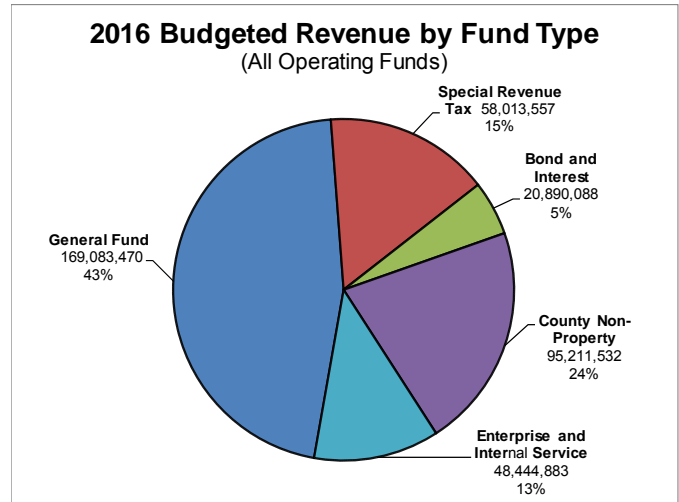
- Reduction in the property tax rate for Sedgwick County from 29.478 mills to 29.383 mills
- A reduction in employer contribution rates for the Kansas Public Employees Retirement System and Kansas Police and Firemen's Retirement System
- Employee compensation package, including 1.75 percent merit-based salary and wage pool and 5.0 percent increase in employer contributions for health insurance premiums, although current projections estimate the actual increase will be 3.0 percent
- Increase in emergency transport rates for Emergency Medical Services
- Allocation to fund a program serving all juvenile offenders place in Youth Residential Centers (YRC IIs) in Sedgwick County
- Elimination of funding for the Economic Development Reserve
- Elimination of the Affordable Airfares program after the current contracts expire in June 2016
- Additional funding for the 2016 Presidential election, along with the addition of 4.0 FTE Elections Office positions
- Reduced funding for Metropolitan Area Planning Department programs
- Reduced funding to some community partners, including the Sedgwick County Zoo, Exploration Place, and the Greater Wichita Economic Development Coalition (GWEDC)
- Elimination of funding for a variety of public health programs



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 infrastructure, and provide for a safe community. Examples of services delivered by County departments in 2014 include:

- 911 dispatched services to 530,321 incidents
- Sheriff had an average daily population of 1,358 in the Adult Detention Facility and issued 21,188 traffic citations
- Public Works maintained 615 miles of road and 582 bridges
- Household Hazardous Waste recycled or reused 1,074,759 pounds of material
- Sedgwick County Park averaged 79,925 visitors per month

## Budgeted Revenue



The 2016 adopted 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 \$376,020,579. Among the five fund types, the largest is the General Fund, with a property-tax rate of 22.249 mills for the 2016 adopted budget. The General Fund is the primary funding source for the majority of services financed with local resources, including the Board of County Commissioners, Sheriff, District Attorney, the Elections Office, the Health Department, and the Community Developmental Disability Organization.

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 Emergency Medical Services, Noxious Weeds, and mental health services through COMCARE. For 2016, revenue collections in Special Revenue Funds are budgeted at \$138.8 million, of which a portion is generated from an aggregate property-tax levy of 4.465 mills for County funds and 18.371 mills for Fire District 1.

With a property-tax mill levy rate of 2.669 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.

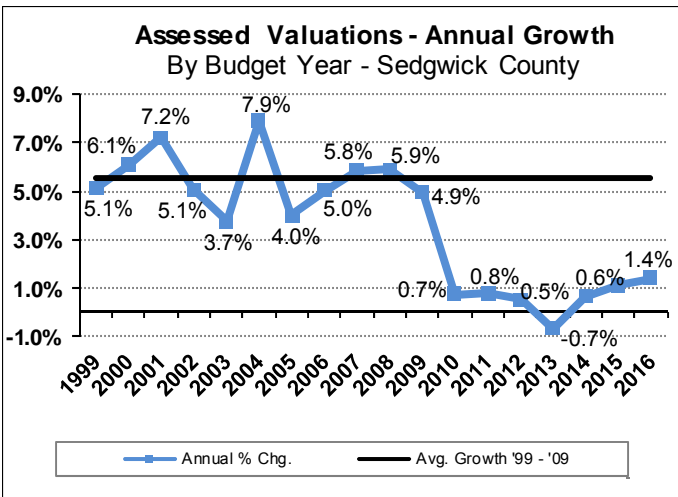
The final two fund types include Enterprise and Internal Service Funds. Enterprise Funds are used to budget for the downtown INTRUST Bank Arena. Internal Service Funds are used to budget for employee benefits, Fleet Management, and Risk Management.

**Property Taxes**

Property taxes comprise 37.2 percent of the total revenues included in the 2016 adopted budget. Property taxes play a vital role in financing essential public services. Property tax revenues are primarily used to fund services county-wide in the General Fund and various

Property Tax Rates (in mills)		
Jurisdiction	2015 Budget	2016 Budget
● Sedgwick County	29.478	29.383
● Fire District 1	18.367	18.371

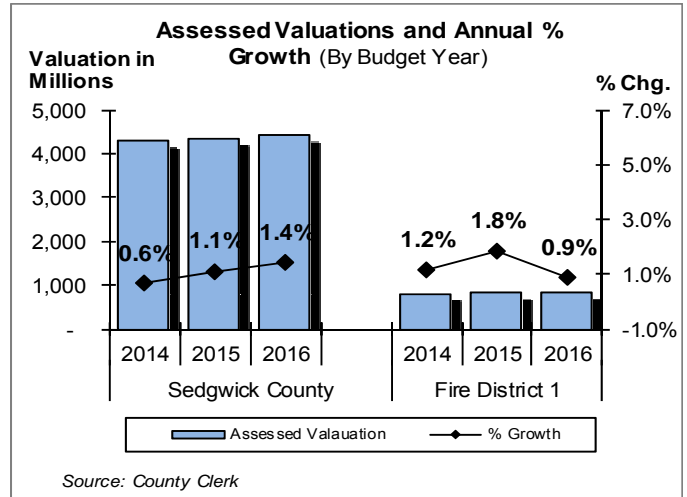
Special Revenue Funds that do not have the capacity to self-finance their services, in addition to retiring the County’s long-term debt on capital projects for facilities and infrastructure. This reliable revenue source has no attached mandates, as many State and Federal revenues often do, and is one 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.

Sedgwick County remains challenged by modest growth in property valuations. Growth in assessed valuation to

support the 2015 budget was 1.1 percent, while growth for the 2016 adopted budget is 1.4 percent. Comparatively, between 2000 and 2009, Sedgwick County valuations grew at an average rate of 5.5 percent annually. For Fire District 1, assessed valuation grew by 0.9 percent for the 2016 budget.



**Local Retail Sales and Use Tax**

The second largest revenue source for Sedgwick County is local retail sales and use tax receipts, budgeted at \$29.5 million in 2016. After several years of falling collections, this revenue source started to rebound in 2011 and has continued to grow in the years since.

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 planned 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 2016, motor vehicle tax collections are estimated at \$20.1 million.

**Intergovernmental Revenue**

Intergovernmental revenue accounts for receipts from other governmental entities, such as the State of Kansas. Of the total \$45.7 million budgeted in 2016, about 72 percent is generated within Federal/State Assistance Funds, approximately 10 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 and Court Trustee Fund.

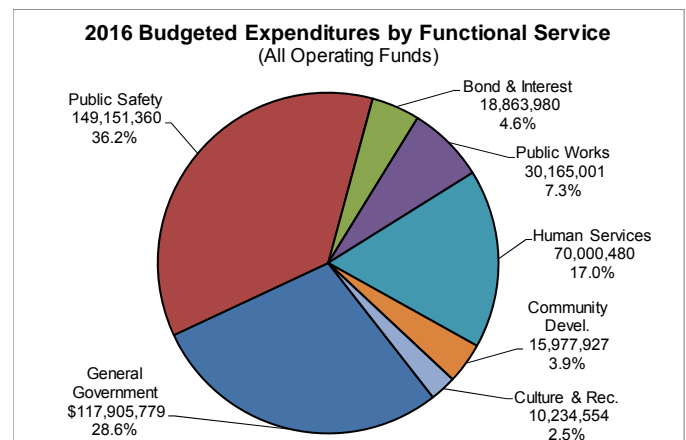
The majority of General Fund intergovernmental revenue is generated through State revenues related to the operation of the Juvenile Detention and Residential Facilities, along with reimbursement from the City of Wichita for the joint City-County Metropolitan Area Building and Construction Department (MABCD).

**Charges for Service**

Charges for service account for receipts individuals and businesses pay for part or all of County services received, as well as cost allocations to various internal funds. In 2016, charges for service are budgeted to generate \$112.1 million for all funds, of which 38 percent is generated from Internal Service and Enterprise Funds, 27 percent from program income generated by grant programs assigned to Federal/State Assistance Funds, and 28 percent from community services supported within property-tax-supported funds.

**Budgeted Expenditures**

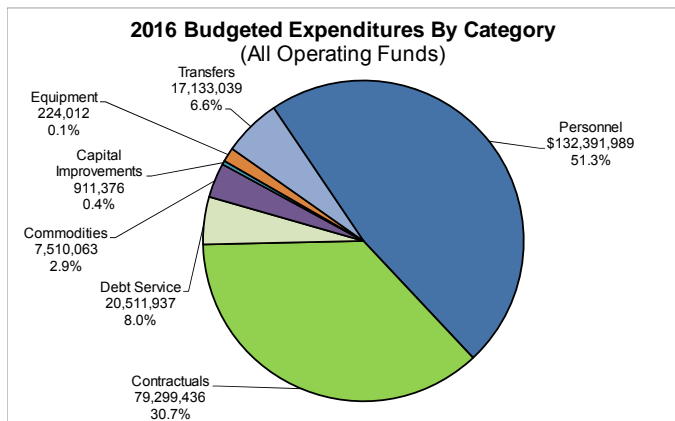
The 2016 adopted budget of \$412.3 million for all operating funds represents a 3.3 percent decrease from the 2015 revised budget. The 2016 operating budget is divided into seven functional service sections based on the type of public service delivered. These functional services include: General Government, Bond & Interest-Debt Service, Public Safety, Public Works, Human Services, Culture & Recreation, and Community Development. The table below illustrates the funding amounts dedicated to each functional area from all operating funds.



Of the seven functional areas, the largest percentage increase from the 2015 revised budget, 6.6 percent, occurs in General Government, which results from an increase in budgeted transfers for road and bridge projects and a law enforcement training center. While these projects are for the benefit of public works and public safety functions respectively, they are budgeted in the Budgeted Transfers area, which falls into the General Government portion of the budget.

The largest decrease, 52.0 percent, occurs in Culture and Recreation, mostly related to a one-time payment of \$5.3 million in 2015 to the Sedgwick County Zoo for a capital improvement project. The remaining five governmental functions experienced a range of changes, from budgetary reductions of 28.6 percent in Community Development to increases of 0.8 percent in Public Works.

The County’s financial structure includes seven primary expenditure categories as outlined below, totaling \$412,299,082.



**Personnel**

Of all the budgetary expenditure categories, the largest is personnel with a 2016 budget of \$195.8 million, a 1.0 percent decrease from the 2015 revised budget. The decrease is largely a mix of several changes within the personnel category of the budget. The budget includes a net decrease of 44.37 FTE positions from the 2015 revised budget for all operating funds. In addition to the elimination of these positions, the budget also includes:

- A 1.75 percent performance-based salary and wage pool for County staff; Fire union contract negotiations are currently underway and pay adjustments for those staff will be made in accordance with the contract that is ultimately approved at a later date
- A 5.0 percent budgeted increase in employer health/dental insurance premiums
- Decreases in retirement contribution rates through the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen’s Retirement System (KP&F)
- Decreased workers’ compensation charges to departments as a budgetary reduction

Traditionally, Sedgwick County has viewed personnel costs in terms of two primary areas: wages and salary 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. Consequently, the budget includes a 1.75 percent performance-based salary and wage pool within departmental budgets.

Since 2005, the County has worked to implement a performance-based merit compensation plan. The compensation plan allows employees to be recognized for hard work, creativity, and innovation in delivering quality public services.

Employee Compensation - Sedgwick County	
<b>2010</b>	<ul style="list-style-type: none"> <li>• Suspend 4.0% performance-based compensation pool</li> <li>• Implement a general pay adjustment of 2.0% for eligible employees with salaries less than \$75,000</li> </ul>
<b>2011</b>	<ul style="list-style-type: none"> <li>• 2.0% performance-based compensation pool allocated</li> </ul>
<b>2012</b>	<ul style="list-style-type: none"> <li>• No compensation pool funding included in the 2012 adopted budget</li> </ul>
<b>2013</b>	<ul style="list-style-type: none"> <li>• 2.5% performance-based compensation pool for Sedgwick County employees allocated</li> </ul>
<b>2014</b>	<ul style="list-style-type: none"> <li>• 2.5% performance-based salary and wage pool allocated for Sedgwick County employees within departmental budgets</li> <li>• Pay plan restructure and pay adjustments for full-time County employees based on market pay study recommendations</li> </ul>
<b>2015</b>	<ul style="list-style-type: none"> <li>• 2.5% performance-based salary and wage pool allocated for Sedgwick County employees within departmental budgets</li> </ul>
<b>2016</b>	<ul style="list-style-type: none"> <li>• 1.75% performance-based salary and wage pool allocated for Sedgwick County employees within departmental budgets</li> </ul>

**Employee Benefit Costs**

Employee benefit costs also influence personnel expenditures. For several years, Sedgwick County has experienced sizable increases in its two most significant benefit costs – retirement and health benefits. As a



result, benefit costs are an increased portion of the personnel budget each year.

Unexpectedly, local employer contribution rates to the KPERs and KP&F systems will decrease in 2016 as compared to 2015. The 2016 adopted budget includes savings of about \$0.5 million related to the decreases across all operating funds. The table below shows historical employer contribution rates to the retirement systems.

	2011	2012	2013	2014	2015	2016
<b>KPERs - Retirement Rates</b>	7.74%	8.34%	8.94%	9.69%	10.41%	10.18%
<b>KP&amp;F - Retirement Rates</b>						
Sheriff	14.91%	16.88%	17.26%	20.28%	21.72%	20.78%
Fire	14.57%	16.54%	17.26%	19.92%	21.36%	20.42%
EMS	14.93%	16.88%	17.26%	20.08%	21.36%	20.42%

The 2016 adopted budget also includes the second year of a shift in the County’s approach to health insurance. 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 has moved to a self-insured model, 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. 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.

**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 2016, budgeted contractual expenditures of \$151.1 million represent an 8.0 percent decrease from the 2015 revised budget.

**Debt Service**

Sedgwick County continues to maintain a record of strong financial performance, as demonstrated by the highest bond ratings possible with the three major bond rating agencies. In 2016, budgeted debt service expenditures in all operating funds are \$19.8 million.

Traditionally, bonds for planned projects are issued in the latter half of each year, with the initial debt service payments on those bonds occurring in the next fiscal year. As a result, bond issues in late 2016 would incur their first debt payment in 2017. No debt issuances are planned in the 2016 Capital Improvement Plan.

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

In 2009, the County Commission revised the debt policy to strengthen its bond ratings and provide guidance to the governing body when making decisions on the issuance of capital debt. To learn more about the debt policy, please review the Bond and Interest section of this document.

## ■ Budgeted Fund Balances

The 2016 adopted budget includes the use of budgeted fund balances within each of the individual fund types 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.

2016 - Budgeted Fund Balances	
	Amount
● All Property Tax Supported Funds	24,746,455
● Non-Property Tax Supported Funds	11,532,049
<b>Total</b>	<b>36,278,504</b>

For major governmental funds, the largest budgeted use of fund balances in 2016 occurs in the General Fund at \$22.4 million. This budgeted draw on the fund balance is primarily related to budgeted contingency reserves of \$18.1 million. These reserves are intended to fund unexpected events and are largely not expected to be used. The remaining portion is attributable to planned increases in the use of General Fund revenue to pay for capital projects.

The budget also includes the use of budgeted fund balances of \$2.3 million within Special Revenue Funds supported by property taxes and \$6.7 million in Special Revenue Funds, which are not property-tax-supported. Of these budgeted fund balance reductions, the largest components are within the Affordable Airfares Fund at \$2.8 million due to the timing of revenue received for the program, \$1.1 million in the Highway Fund due to deliberate draw-down of fund balance for road and bridge projects, \$1.0 million in the Fire General Fund due to a new contingency in the budget that is not anticipated to be spent, and \$0.7 million in each of the COMCARE and CDDO Grant Funds.

In addition, use of fund balance of \$4.4 million in the Enterprise/Internal Service Funds are budgeted largely in part to the Fleet Management Fund with its \$1.5 million contingency, along with a budgeted deficit of \$1.9 million in the Health/Dental Insurance Fund. The budgeted deficit in the Health/Dental Insurance Fund is the result of adding sufficient budget authority greater than anticipated claims to cover costs in case of a catastrophic medical event, now that the County has moved to a self-insured model as explained earlier in this section. In that event, existing fund balance would be used to pay the claim costs so that a mid-year increase in premium costs would not be necessary.

## ■ 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.

Planned 2016 capital spending totals \$63.6 million. This spending is funded with \$24.1 million of cash (of which \$14.8 million is derived from local retail sales and use taxes) and \$39.5 million of funds to be provided by other governmental agencies. 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 below.

2016 - Cash Funded Capital Projects From Operating Funds	
Project	Amount
● Road & bridge projects from local sales tax revenues	\$ 14,771,968
● Road & bridge funding pool from property tax supported funds	\$ 3,290,000
● Compliance with the Americans with Disabilities Act (ADA)	\$ 247,016
● Outdoor Warning Device replacements and new installations	\$ 100,000
● JDF security system PC replacement	\$ 129,318
● Adult Field Services Video Surveillance System	\$ 49,274
● Repair EMS Post 8	\$ 210,800
● Replace roofs on County-owned buildings	\$ 169,968
● Law Enforcement Training Center	\$ 2,650,000
<b>Total</b>	<b>\$ 21,618,344</b>

The 2016 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:

- Construction of the Aviation Pathway Bike Path to connect the Wichita and Derby pathway systems, the two largest pathway systems in Sedgwick County
- Reconstruction of the interchange of I-235 and Kellogg Expressway
- Preventive maintenance on more than 600 miles of roads

**2016 Adopted Budget - Significant Adjustments from 2015 Revised Budget  
County Property-Tax-Supported Funds Only**

Department	Description	\$	FTE
<b>General Government</b>			
Board of County Commissioners	Eliminate funding for membership to the National Association of Counties	(9,967)	-
	Reduce funding for local travel allowances	(10,000)	-
	<b>Board of County Commissioners Total</b>	<b>(19,967)</b>	<b>-</b>
County Manager	Eliminate 1.0 FTE ADA Coordinator position; use consultant as needed	(20,969)	(1.00)
	Eliminate 1.0 FTE Government Relations Coordinator position; use contract lobbyist	(33,869)	(1.00)
	<b>County Manager Total</b>	<b>(54,838)</b>	<b>(2.00)</b>
County Counselor	No reductions or additions in County property-tax-supported funds	-	-
	<b>County Counselor Total</b>	<b>-</b>	<b>-</b>
County Clerk	No reductions or additions in County property-tax-supported funds	-	-
	<b>County Clerk Total</b>	<b>-</b>	<b>-</b>
Register of Deeds	No reductions or additions in County property-tax-supported funds	-	-
	<b>Register of Deeds Total</b>	<b>-</b>	<b>-</b>
Election Commissioner	Add budget authority to cover increased costs for 2016 Presidential election	395,324	-
	Add 2.0 FTE Elections Specialist and 2.0 FTE Administrative Officer positions	229,252	4.00
	<b>Election Commissioner Total</b>	<b>624,576</b>	<b>4.00</b>
Human Resources	Eliminate funding for employee recognition program	(11,200)	-
	<b>Human Resources Total</b>	<b>(11,200)</b>	<b>-</b>
Division of Finance	No reductions or additions in County property-tax-supported funds	-	-
	<b>Division of Finance Total</b>	<b>-</b>	<b>-</b>
Contingency Reserves	Increase the Public Safety Contingency to fund a YRC II Alternative Program	500,000	-
	Add new Capital Improvement Project Contingency Reserve	356,742	-
	Earmark \$150,000 in the BOCC Contingency for Sedgwick County Zoo personnel	-	-
	Eliminate Sustainability Contingency	(50,000)	-
	Reduce Operating Reserve	(107,785)	-
	Reduce BOCC Contingency	(160,000)	-
	Eliminate Economic Development Reserve	(650,000)	-
	Reduce Rainy Day Reserve	(2,500,000)	-
<b>Contingency Reserves Total</b>	<b>(2,611,043)</b>	<b>-</b>	
Budgeted Transfers	Add funding for law enforcement training center capital improvement project	2,650,000	-
	Add funding for transfer to Capital Improvement Fund for road and bridge projects	2,290,000	-
	Reduce funding for Equipment Reserve Fund transfer for planned technology and equipment replacement	(150,000)	-
	<b>Budgeted Transfers Total</b>	<b>4,790,000</b>	<b>-</b>
County Appraiser	No reductions or additions in County property-tax-supported funds	-	-
	<b>County Appraiser Total</b>	<b>-</b>	<b>-</b>
County Treasurer	Reduce funding for tax statement printing and mailing due to lower cost vendor	(24,000)	-
	<b>County Treasurer Total</b>	<b>(24,000)</b>	<b>-</b>
Metro. Area Planning Dept.	Eliminate County funding for CDBG environmental reviews	(2,763)	-
	Eliminate County funding for bicycle & pedestrian master plan implementation	(8,514)	-
	Eliminate County funding for historic preservation program	(32,416)	-
	Reduce County funding for comprehensive plan development	(111,790)	-
<b>MAPD Total</b>	<b>(155,483)</b>	<b>-</b>	
Facilities Department	Add funding for increased utility and waste disposal costs	109,116	-
	Add funding for Adult Detention Facility master control tech. service agreement	45,000	-
	<b>Facilities Department Total</b>	<b>154,116</b>	<b>-</b>
Information Services	Add funding for increased postage costs for 2016 Presidential election	125,000	-
	Eliminate 1.0 FTE Senior Administrative officer position	(66,956)	-
	<b>Information Services Total</b>	<b>58,044</b>	<b>-</b>
Fleet Management	No reductions or additions in County property-tax-supported funds	-	-
	<b>Fleet Management Total</b>	<b>-</b>	<b>-</b>
<b>General Government Net Total</b>		<b>2,750,205</b>	<b>2.00</b>

**2016 Adopted Budget - Significant Adjustments from 2015 Revised Budget  
County Property-Tax-Supported Funds Only**

Department	Description	\$	FTE
<b>Public Safety</b>			
<b>Public Safety Director</b>	No reductions or additions in County property-tax-supported funds	-	-
	<b>Public Safety Director Total</b>	-	-
<b>Emergency Communications &amp; Management</b>	Shift Emergency Management Department and components of health emergency preparedness into Emergency Communications; eliminate Emergency Management Director position	(77,290)	(1.00)
	<b>Emergency Communications &amp; Management Total</b>	<b>(77,290)</b>	<b>(1.00)</b>
<b>Emergency Medical Services</b>	Add funding for increased commodity costs	32,000	-
	Increase in patient transport fees ( <i>revenue enhancement</i> )	(423,548)	-
	<b>Emergency Medical Services Total</b>	<b>(391,548)</b>	-
<b>Regional Forensic Science</b>	Add funding for increased number of pathology cases	17,000	-
	Increase fees for pathology and toxicology services ( <i>revenue enhancement</i> )	(44,763)	-
	<b>Regional Forensic Science Total</b>	<b>(27,763)</b>	-
<b>Department of Corrections</b>	Fund Day Reporting program through mid-year; if municipal charges cover estimated program costs, County contingency funds will be used for July-December 2016	(533,883)	-
	<b>Department of Corrections Total</b>	<b>(533,883)</b>	-
<b>Sedgwick Co. Sheriff</b>	Add funding for inmate medical contract cost increases	160,942	-
	Increase funding for inmate food contract	113,098	-
	Increase jail housing fee charged to municipalities ( <i>revenue enhancement</i> )	(40,000)	-
	<b>Sheriff's Office Total</b>	<b>234,040</b>	-
<b>District Attorney</b>	No reductions or additions in County property-tax-supported funds	-	-
	<b>District Attorney Total</b>	-	-
<b>18th Judicial District</b>	No reductions or additions in County property-tax-supported funds	-	-
	<b>18th Judicial District Total</b>	-	-
<b>Crime Prevention Fund</b>	Reduce funding allocation	(100,000)	-
	<b>Crime Prevention Fund Total</b>	<b>(100,000)</b>	-
<b>Metropolitan Area Building &amp; Construction Department</b>	Add funding for plan review upgrade	307,885	-
	Add funding for inspector mobile work capacity	97,500	-
	Add funding for archiving future and historical documents	90,000	-
	Add funding 2015 code manuals	30,000	-
	Add funding for scanners and software for permit writing staff	10,000	-
	Add funding for staff uniforms	8,000	-
	Increased revenue from City of Wichita reimbursement for costs	(543,385)	-
	<b>MABCD Total</b>	-	-
<b>Public Safety Net Total</b>	<b>(896,444)</b>	<b>(1.00)</b>	
<b>Public Works</b>			
<b>Highways</b>	Add funding for transfer to Capital Improvement Fund for road and bridge projects	1,000,000	-
	<b>Highways Total</b>	<b>1,000,000</b>	-
<b>Noxious Weeds</b>	No reductions or additions in County property-tax-supported funds	-	-
	<b>Noxious Weeds Total</b>	-	-
<b>Storm Drainage</b>	No reductions or additions in County property-tax-supported funds	-	-
	<b>Storm Drainage Total</b>	-	-
<b>Household Hazardous Waste</b>	No reductions or additions in County property-tax-supported funds	-	-
	<b>Household Hazardous Waste Total</b>	-	-
<b>Environmental Resources</b>	No reductions or additions in County property-tax-supported funds	-	-
	<b>Environmental Resources Total</b>	-	-
<b>Public Works Net Total</b>	<b>1,000,000</b>	-	

**2016 Adopted Budget - Significant Adjustments from 2015 Revised Budget  
County Property-Tax-Supported Funds Only**

Department	Description	\$	FTE
<b>Human Services</b>			
Human Services Director	Reduce allocation to Non-Profit Chamber of Service	(10,000)	-
	<b>Human Services Director Total</b>	<b>(10,000)</b>	<b>-</b>
COMCARE	No reductions or additions in County property-tax-supported funds	-	-
	<b>COMCARE Total</b>	<b>-</b>	<b>-</b>
CDDO	Eliminate Challenging Behaviors program	(85,480)	-
	<b>CDDO Total</b>	<b>(85,480)</b>	<b>-</b>
Department on Aging	Reduce allocation for senior centers	(5,000)	-
	Eliminate funding for Envision	(6,400)	-
	Eliminate Foster Grandparent program	(23,326)	-
	<b>Department on Aging Total</b>	<b>(34,726)</b>	<b>-</b>
Health Department	Eliminate WIC immunization program funded in prop. tax funds	(38,787)	(1.00)
	Eliminate Health Educator program	(46,628)	(1.00)
	Eliminate tax-funded portion of community health assessment program	(48,634)	(1.00)
	Eliminate free health screenings program	(57,119)	(1.00)
	Reduce Healthy Babies program funded in prop. tax funds	(77,562)	(1.00)
	Reduce immunizations program	(89,088)	(1.00)
	Eliminate Health Promotion program	(156,251)	(2.00)
<b>Health Department Total</b>	<b>(514,069)</b>	<b>(8.00)</b>	
<b>Human Services Net Total</b>	<b>(644,275)</b>	<b>(8.00)</b>	
<b>Culture &amp; Recreation</b>			
Lake Afton Park	Add \$33,000 to purchase Park Store stock, to be offset by revenue from sales	-	-
	<b>Lake Afton Park Total</b>	<b>-</b>	<b>-</b>
Sedgwick County Park	No reductions or additions in County property-tax-supported funds	-	-
	<b>Sedgwick County Park Total</b>	<b>-</b>	<b>-</b>
Sedgwick County Zoo	No reductions or additions in County property-tax-supported funds	-	-
	<b>Sedgwick County Zoo Total</b>	<b>-</b>	<b>-</b>
Community Programs	Eliminate allocation to Greater Wichita Area Sports Commission	(5,000)	-
	Eliminate allocation to Wichita Arts Council	(14,013)	-
	Eliminate allocation to Kansas Junior Livestock Association	(21,771)	-
	<b>Community Programs Total</b>	<b>(40,784)</b>	<b>-</b>
Exploration Place	Reduce funding allocation	(35,000)	-
	<b>Exploration Place Total</b>	<b>(35,000)</b>	<b>-</b>
<b>Culture &amp; Recreation Net Total</b>	<b>(75,784)</b>	<b>-</b>	
<b>Community Development</b>			
Extension Council	No reductions or additions in County property-tax-supported funds	-	-
	<b>Extension Council Total</b>	<b>-</b>	<b>-</b>
Housing Department	No reductions or additions in County property-tax-supported funds	-	-
	<b>Housing Department Total</b>	<b>-</b>	<b>-</b>
Economic Development	Allocate funding for unspecified economic development uses	250,000	-
	Reduce funding to regional economic development non-profit organizations	(100,875)	-
	Reduce funding for multi-year incentive agreements fulfilled in 2015	(73,261)	-
	Eliminate local funding match for State Affordable Airfares program, which will be discontinued as of July 1, 2016	(875,000)	-
	<b>Economic Development Total</b>	<b>(799,136)</b>	<b>-</b>

**2016 Adopted Budget - Significant Adjustments from 2015 Revised Budget  
County Property-Tax-Supported Funds Only**

<b>Department</b>	<b>Description</b>	<b>\$</b>	<b>FTE</b>
<b>Community Development continued</b>			
<b>Community Programs</b>	No reductions or additions in County property-tax-supported funds	-	-
	<b>Community Programs Total</b>	-	-
<b>Technical Education</b>	Reduce funding allocation to Wichita Area Technical College (W.A.T.C.)	(75,000)	-
	<b>Technical Education Total</b>	<b>(75,000)</b>	-
	<b>Community Development Total</b>	<b>(874,136)</b>	-
<b>County-Wide Adjustments</b>			
<b>County-Wide Adjustments</b>	Add 1.75 percent salary and wage pool to department budgets (prop. tax funds only)	1,883,620	-
	Increase in medical premiums of 5.0 percent (prop. tax funds only)	893,790	-
	Reduce mill levy from 2015 adopted rate of 29.478 mills to 2011 adopted rate of 29.359 mills	(512,094)	-
	One-time decrease in workers' compensation insurance charges (prop. tax funds only)	(741,695)	-
	Decrease in employer retirement contribution rate (prop. tax funds only)	(1,239,508)	-
	<b>County-Wide Adjustments Net Total</b>	<b>284,113</b>	-
<b>Total - County Property-Tax-Supported Funds Only</b>		<b>1,543,679</b>	<b>(7.00)</b>



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## ■ Understanding The Budget Book Layout

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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
- Key Performance Indicator page for departments reporting to the County Manager
- 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 utilized in this budget include General Government, Bond and Interest, Public Safety, Public Works, Human 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, priorities, accomplishments, and significant budget adjustments.

### Key Performance Indicators

Key performance indicators (KPI) are used by departments reporting to the County Manager and by several elected and appointed positions. An overall KPI for a department is used to benchmark overall

performance for a department, while secondary measures are used to identify what specific issues may be impacting the department's overall performance.

### 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 or sub-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's Office

**Mission:** Assure quality public services are provided for the present and future well-being of the citizens of Sedgwick County 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 responsibilities include policy generation, research on issues and opportunities of the County, supervision of major decisions of County government, and preparation of the weekly agendas for the BoCC meetings. The County Manager's Office works to ensure essential services and programs are provided to all citizens in an efficient, effective, and timely manner.


Communications and Community Initiatives provides information about current issues of County government to citizens and assists on major projects and community initiatives. Communications and Community Initiatives provides government support by monitoring State and Federal legislative issues, researching impacts to Sedgwick County, and working with departments to identify and ensure passage of priority issues at both the State and Federal levels.

**Highlights**

- In 2014, Kansas Association of City/County Managers recognized former County Manager William Buchanan with the Career Achievement Award
- 2014 National Association of County Information Officers Superior Recognition award for the West Nile Prevention Flyer
- The Americans with Disabilities Act (ADA) team is working to increase ADA compliance through projects identified in the ADA Transition Plan. The team collaborates in the Wichita/Sedgwick County Access Advisory Board to ensure full compliance with the ADA.

**Strategic Goals:**

- Engage citizens, employees, government entities, and community leaders in a collaborative environment to assist the Board of County Commissioners in implementing program and policy initiatives
- Assure quality public service to the citizens of Sedgwick County 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 over the last 18 months

**Priorities:**  
Discusses any recent or emerging initiatives or issues involving the department

*General Government* *County Manager*

### Accomplishments and Priorities

**Accomplishments**

The County Manager's Office works daily on a variety of program and policy initiatives, on enhancing communications with the public to improve awareness, and providing crisis communication planning and response. The Office has a management internship program aimed at developing future leaders within local government. The Office also serves internal customers through organizational communications and graphic support.

The County Manager's Office is involved in community projects such as the Unified Legislative Agenda, Kansas Affordable Airfares Program, Workforce Solutions, Visioning Wichita, and the Greater Economic Development Coalition. Additional partnerships include the Chamber, Sedgwick County Association of Cities, Wichita Downtown Development Corporation, Wichita Area Technical College, Wichita State University, the South-Central Legislative Delegation, Federal Delegation, Regional Economic Area Partnership, and the City of Wichita.

**Priorities**

Current issues include managing the current and future financial situation, streamlining processes, evaluating programs for efficiency and effectiveness, and the delivery of quality public services. Staff is encouraged to belong to professional organizations such as ICMA and the Kansas Association of City/County Management. Staff is asked to review their own professional development and to continue improving their skill set. The Manager's and Organizational Development Brownbags focus on reinforcing a culture of a learning organization.



2014 Budget

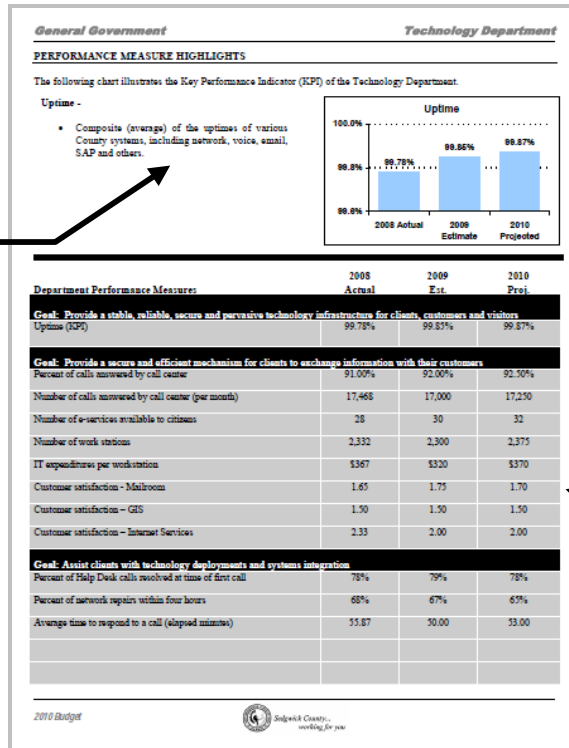
**Significant Budget Adjustments**

Changes to the County Manager's budget include a reduction in interfund transfers for ADAP compliance CIP projects of \$369,889.



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

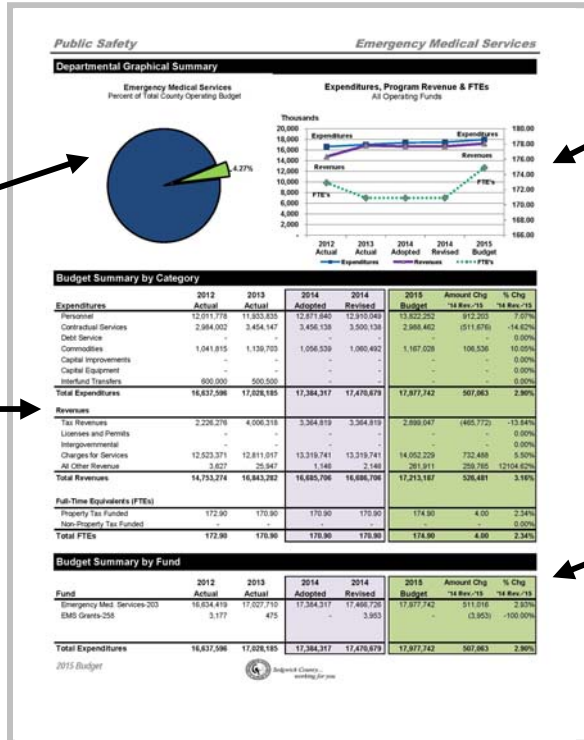




**Performance Measure Highlights:**  
Provides the definition of the department's primary performance indicator

**Department Performance Measures:**  
This table outlines the department's performance indicators

**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 budget 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 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

Public Safety		Emergency Medical Services	
Significant Budget Adjustments from Prior Year Revised Budget			
	Expenditures	Revenues	FTEs
Addition of one ambulance crew	261,432		4.00
Addition to commodities budget due to increased drug costs	48,268		
Implementation of enhanced revenue package		390,000	
Reduction in contractual services resulting from EMS billing moving to COMCARE	(363,428)		
<b>Total</b>	<b>(25,728)</b>	<b>390,000</b>	<b>4.00</b>

Public Safety		Emergency Medical Services						
Budget Summary by Program								
Program	2012 Fund	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg '14 Rev-'15	% Chg '14 Rev-'15	
Administration	203	2,193,302	2,094,893	2,147,807	2,142,720	2,148,919	24,199	1.13%
Accounts Receivable	203	638,893	634,363	365,500	409,500	2,072	(407,428)	-69.43%
Training	203	313,707	327,280	345,507	347,175	358,974	11,798	3.40%
Post 1	203	605,297	725,884	718,933	724,023	746,712	22,688	3.13%
Post 2	203	733,241	848,803	911,558	915,967	925,844	9,877	1.09%
Post 3	203	781,528	798,113	804,388	811,591	823,055	119,254	13.08%
Post 4	203	888,578	773,630	912,745	920,572	967,527	(32,845)	-3.57%
Post 5	203	615,390	636,818	835,713	940,290	991,190	50,900	5.41%
Post 6	203	829,144	688,708	783,485	788,950	753,074	(15,876)	-2.00%
Post 7	203	650,843	574,456	679,815	684,274	684,201	9,527	1.45%
Post 8	203	740,493	493,464	500,620	506,550	687,327	181,377	35.81%
Post 9	203	484,201	517,784	630,562	643,289	666,324	23,635	3.67%
Post 10	203	891,863	708,478	714,460	751,116	824,488	73,273	9.77%
Post 11	203	547,586	629,803	714,937	781,487	859,778	78,292	10.02%
Post 12	203	895,730	598,731	655,113	699,626	698,919	39,284	5.60%
Post 14	203	786,367	566,397	634,655	638,302	637,344	(957)	-0.15%
Post 45	203	293,219	370,286	319,609	320,373	203,806	(118,567)	-38.30%
Operations	203	4,270,787	4,791,795	4,429,880	4,481,091	4,841,186	449,185	10.00%
EMS Donations - Bldg	256		3,177			1,940	(1,237)	-100.00%
EMS Donations - Safety	256		450		2,050		(2,050)	-100.00%
<b>Total Expenditures</b>		<b>16,637,696</b>	<b>17,028,185</b>	<b>17,384,317</b>	<b>17,470,879</b>	<b>17,877,742</b>	<b>607,063</b>	<b>2.90%</b>

**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

**Personnel Summary by Fund:**

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

Public Safety		Emergency Medical Services					
Personnel Summary by Fund							
Position Titles	Fund	Budgeted Compensation Comparison			FTE Comparison		
		2014 Adopted	2014 Revised	2015 Budget	2014 Adopted	2014 Revised	2015 Budget
EMS Director	203	97,156	97,024	97,024	1.00	1.00	1.00
EMS Deputy Director	203	87,820	90,371	90,371	1.00	1.00	1.00
EMS Colonel	203	296,367	306,714	306,714	4.00	4.00	4.00
EMS Major	203	564,428	572,263	572,263	8.00	8.00	8.00
EMS Major (40 Hours)	203	138,786	143,625	143,625	2.00	2.00	2.00
Billing Manager	203	49,604	51,819	51,819	1.00	1.00	1.00
Crew Leader	203	48,945	43,178	43,178	1.00	1.00	1.00
Team Leader	203	1,366,912	1,450,650	1,450,650	29.00	29.00	29.00
Paramedic Technician	203	38,424	40,464	40,464	1.00	1.00	1.00
EMS Paramedic Technician	203	51,208	53,902	53,902	1.00	1.00	1.00
EMS Lieutenant	203	56,017	58,405	58,405	1.00	1.00	1.00
Crew Leader	203	3,300,584	3,319,762	3,319,762	29.00	29.00	29.00
Crew Leader	203	85,344	89,593	89,593	2.00	2.00	2.00
New Position	203		148,468				4.00
Paramedic	203	2,402,044	2,545,360	2,545,360	65.00	65.00	65.00
Paramedic - Underfilled Team Leader	203	38,246	38,941	38,941	1.00	1.00	1.00
Administrative Assistant	203	19,718	20,224	20,224	1.00	1.00	1.00
Emergency Medical Technician	203	923,959	110,372	110,372	4.00	4.00	4.00
K24 Protective Services EMS R17	203	123,944	104,541	104,541	4.95	4.95	4.95
K24 Protective Services EMS R23	203	401,426	288,418	288,418	13.80	13.80	13.80
K24 Administrative Support R218	203	33,812	34,154	34,154	1.35	1.35	1.35
<b>Subtotal</b>		<b>7,825,330</b>					
<b>Add:</b>							
Budgeted Personnel Savings			(124,008)				
Compensation Adjustments			40,281				
Overtime/On Call/Holiday Pay			1,336,678				
Benefits			4,716,371				
<b>Total Personnel Budget</b>			<b>13,922,252</b>		<b>170.90</b>	<b>170.90</b>	<b>174.90</b>

**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/sub-department 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		Emergency Medical Services					
<b>Administration</b>							
Emergency Medical Service Administration provides command and control for the provision of Advanced Life Support (ALS) and ambulance transportation.							
<b>Fund(s): Emergency Medical Services 203</b>							
Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	1,061,199	864,336	1,047,385	1,032,299	1,007,533	(40,756)	-4%
Contractual Services	1,008,496	1,112,652	1,098,044	1,098,044	1,072,216	(25,828)	-2%
Debt Service	-	-	-	-	-	-	0%
Commodities	3,629	7,315	2,400	2,400	7,070	4,670	194%
Capital Improvements	-	-	-	-	-	-	0%
Capital Equipment	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,069,324</b>	<b>2,084,903</b>	<b>2,147,829</b>	<b>2,142,743</b>	<b>2,166,819</b>	<b>24,076</b>	<b>1%</b>
Revenue	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Tax Revenues	2,226,276	4,006,318	3,364,819	3,364,819	2,899,047	(465,772)	-13%
Intergovernmental	-	-	-	-	-	-	0%
Charges For Service	-	-	-	-	-	-	0%
All Other Revenue	-	8,716	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,226,276</b>	<b>4,015,034</b>	<b>3,364,819</b>	<b>3,364,819</b>	<b>2,899,047</b>	<b>(465,772)</b>	<b>-13%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>13.80</b>	<b>11.80</b>	<b>11.80</b>	<b>11.80</b>	<b>11.80</b>	<b>-</b>	<b>0%</b>
<b>Accounts Receivable</b>							
Patient billing, revenue collection, and bad debt collection services are conducted by outside vendors with expertise in medical billing. Revenue collected and contingency fees paid to the vendor are monitored in this program. The vendor is paid a portion of the gross collected amount, pursuant to an existing contract. The actual amount paid to the vendor will change in proportion to the amount of revenue collected. Client billing will move to Human Services in 2015.							
<b>Fund(s): Emergency Medical Services 203</b>							
Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	-	-	-	-	-	-	0%
Contractual Services	636,893	634,363	385,500	409,500	2,072	(407,428)	-86%
Debt Service	-	-	-	-	-	-	0%
Commodities	-	-	-	-	-	-	0%
Capital Improvements	-	-	-	-	-	-	0%
Capital Equipment	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>636,893</b>	<b>634,363</b>	<b>385,500</b>	<b>409,500</b>	<b>2,072</b>	<b>(407,428)</b>	<b>-86%</b>
Revenue	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Tax Revenues	-	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	-	0%
Charges For Service	12,523,371	12,811,017	13,319,741	13,319,741	14,052,229	732,488	5%
All Other Revenue	650	14,774	643	643	261,428	260,785	400%
<b>Total Revenue</b>	<b>12,524,021</b>	<b>12,825,792</b>	<b>13,320,384</b>	<b>13,320,384</b>	<b>14,313,657</b>	<b>993,273</b>	<b>7%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

**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

