

On August 11th the Sedgwick County Board of County Commissioners adopted the 2011 operating and capital improvement budget, converting community needs and strategic policy into a one-year spending plan. The budget was considered by the Board of County Commissioners after several months of budget discussions, in addition to two public budget hearings on July 21st and August 10th.

• **The 2011 budget reduces the property tax rate by .509 mills for Sedgwick County and .111 mills for Fire District No. 1**

The 2011 operating budget of \$411.8 million, a 0.1 percent increase from the 2010 revised budget, allocates public resources to fund essential services to assist citizens in need, provide cultural and recreational opportunities for families, maintain and improve transportation infrastructure, take advantage of economic development opportunities, and provide for a safe community. Sedgwick County is one of the largest governmental agencies in the State of Kansas, delivering

comprehensive public services through over fifty different departments. Examples of some of the services delivered in 2009 are outlined below.

- 911 dispatched services to 571,879 incidents
- Sedgwick County Sheriff had an average daily population of 1,645 people in custody, issued 28,228 traffic citations, managed 1,636 offender registrations, and delivered 104,349 civil papers
- Public Works maintained 622 miles of road and 639 bridges
- Household Hazardous Waste served 21,563 customers, collecting 1.27 million pounds
- Sedgwick County Park averaged 88,144 visitors per month
- Health Department delivered nutritional education to 86,688 clients
- Code Enforcement completed 11,290 inspections within 24 hours of notification, and issued 2,288 permits

2011 Operating Budget (By Fund Type)						
	General Fund	Debt Service Funds	Special Revenue Funds			Total All Operating Funds
			Property Tax Supported*	Non-Property Tax Supported	Enterprise/Internal Serv.	
Revenues by category						
Property tax	\$ 90,569,358	\$ 10,597,623	\$ 33,771,725	\$ -	\$ -	\$ 134,938,705
Motor vehicle tax	12,880,286	606,785	4,348,353	-	-	17,835,425
Local sales & use tax	25,045,905	-	-	-	-	25,045,905
Other taxes	208,867	3,687,323	0	2,879,593	-	6,775,783
Intergovernmental	5,048,474	127,992	5,230,302	37,012,910	-	47,419,678
Charges for service	15,294,766	882,483	11,270,869	43,256,764	39,732,940	110,437,822
Uses of money & property	7,366,783	-	17,687	34,625	10,282	7,429,377
Other revenues	6,454,899	-	404,302	7,645,434	450,818	14,955,453
Transfers from other funds	638,887	2,092,998	-	443,574	1,776,996	4,952,455
Total revenues	163,508,224	17,995,204	55,043,239	91,272,900	41,971,036	369,790,603
Expenditures by functional area						
General Government	53,110,061	-	7,338,566	4,838,696	43,879,947	109,167,270
Bond & Interest	-	20,493,736	-	-	-	20,493,736
Employee Compensation Pool	1,847,232	-	392,002	814,074	40,029	3,093,337
Public Safety	91,204,959	-	33,853,247	21,328,256	-	146,386,462
Public Works	15,158,484	-	12,131,328	2,256,002	-	29,545,814
Health & Welfare	11,066,249	-	6,726,797	59,205,388	-	76,998,434
Culture & Recreation	10,987,093	-	-	47,846	2,343,880	13,378,819
Community Development	4,028,061	-	-	8,683,467	-	12,711,528
Total expenditures	187,402,139	20,493,736	60,441,940	97,173,729	46,263,856	411,775,400
Revenues over (under) expenditures	\$ (23,893,915)	\$ (2,498,532)	\$ (5,398,701)	\$ (5,900,829)	\$ (4,292,820)	\$ (41,984,797)
Personnel FTEs by functional area						
General Government	405.08	-	-	59.00	28.00	492.08
Bond & Interest	-	-	-	-	-	-
Public Safety	1,077.03	-	316.40	282.72	-	1,676.15
Public Works	6.50	-	122.72	11.60	-	140.82
Health & Welfare	100.09	-	49.50	582.75	-	732.34
Culture & Recreation	116.10	-	-	-	18.00	134.10
Community Development	3.90	-	-	3.00	-	6.90
Total personnel (FTEs)	1,708.70	-	488.62	939.07	46.00	3,182.39

* WSU, COM CARE, EMS, Aging, Highway, Noxious Weeds, Fire District No. 1

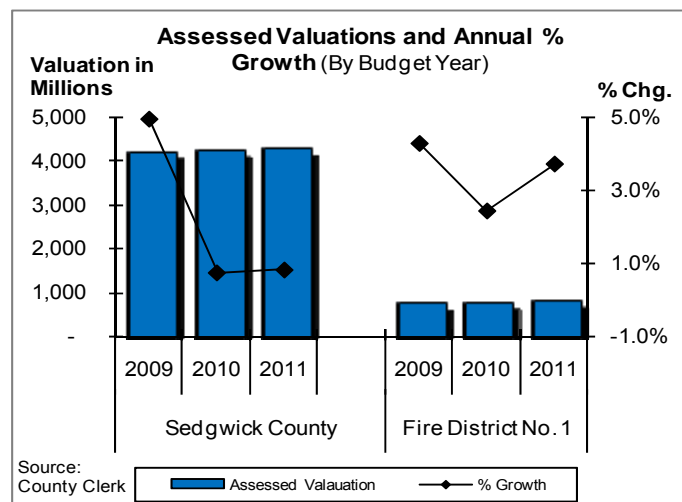


Similar to many other Kansas communities, Sedgwick County is confronted by an economic environment that has challenged individuals, families, businesses and governments to make difficult decisions and sacrifices. Last year, in the wake of the economic fall, the Board of County Commissioners reduced Sedgwick County's property tax levy by \$1.2 million, reduced the mill levy by ½ a mill, and offset the revenue reduction with budgetary reductions totaling \$3.3 million to lessen the local tax burden.

As a result, Sedgwick County continues to maintain one of the lowest property tax levies, expressed in mills, of all 105 Kansas counties. The highest 2010 property tax rate occurred in Hodgeman County at 119.692 mills.

County	Rank	Mill Levy
Johnson	1	17.716
Pottawatomie	2	26.137
Seward	3	27.547
Harvey	4	27.875
McPherson	5	27.997
Haskell	6	28.713
Sedgwick	7	29.868
Riley	8	31.268

For 2011, the Board of County Commissioners reduced property tax rates further with a .509 mill reduction for Sedgwick County to 29.359 mills and a .111 mill reduction for Fire District No. 1 to 18.336 mills. On a \$100,000 residential property, this action will reduce property taxes by \$5.85 for Sedgwick County residents and \$1.28 for Fire District No. 1 residents. Because of the tax rate reduction, 2011 marks the second year in a row in which the County has levied less property taxes than the previous year.



Similar to last year, Sedgwick County continues to experience significant reductions in a majority of several key non-property tax revenues traditionally reflective of the strength of the local economy. In the past the County depended on these revenues to assist in offsetting the property tax burden. This year, though, these revenues have decreased by \$6.8 million or 14.8 percent over the last ten months of 2010 from the previous year. This is in addition to the annual decline of \$11.4 million or 17.4 percent that occurred within the same key revenues for 2009.

Revenue	2009	2010	% Chg.
	Jan. - Oct.	Jan. - Oct.	
• Retail Sales Tax	18,979,208	18,359,238	-3.3%
• Use Tax	2,012,041	2,037,101	1.2%
• Investment Income	6,092,054	1,900,871	-68.8%
• Mortgage Reg. Fees	5,458,299	4,228,263	-22.5%
• Motor Vehicle Taxes	13,275,344	12,493,675	-5.9%

These trends are not expected to improve in the immediate future, as outlined in the Financial Plan section of this document, and the impact is exacerbated by the State's past budget reductions for programs utilized to deliver essential public services for mental health, elderly, and developmentally disabled.

In addition to grant reductions, the State Legislature continues to renege on its commitment to reimburse local governments for revenue reductions from the 2006 Commercial Machinery & Equipment tax exemption.

Department	Reduction
• Aging - Rural Transportation Rides	36,833
• Aging - In-Home Services (Sr. Care Act)	230,451
• Multiple - Temporary 10% Medicaid Reduction	950,663
• COMCARE - Mental Health Contract	1,964,337
• Corrections - Community Corrections/JJA	1,005,693
• Code Enforcement - Local Environ. Protection	44,250
• Developmental Disability - State Grants	2,061,682
• Commercial Machinery & Equipment (Slider)	2,605,356

These challenges have dictated a need to make operational changes in 2010, beyond the \$3.3 million included in the original adopted budget for property tax supported funds, in order to maintain a prudent financial standing.

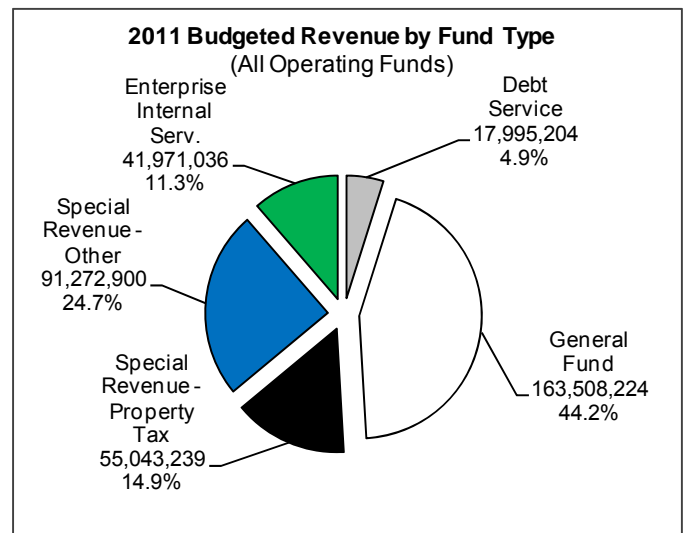
Operational Adjustments	
Adjustments	Amount
2010	
Defer CIP Projects - Extension HVAC/Repair	(838,280)
Return Cash Allocated to EMS Post 10 Construction & Bond in '11	(500,000)
Reduced funding for radio replacement Implemented on June 1st Position Review Team to Evaluate Filling Vacant Positions	(500,000)
2011	
Established Base Budgets for Contractuals, Commodities, and Equip. with a 1% Increase From '09 Actuals (tax supported funds only)	(587,314)
Shift GIS Software Maint. & Aerial Flight/Digital Oblique Imagery to Land Tech. Fund	(322,000)
Reduce County-Wide Fleet Charges and Draw Down Fleet Mgmt.'s Fund Balance	(853,821)
Adjusted Health Benefit Plan to Reduce Projected Contractual Increase (total plan)	(1,522,058)
Budget for a 2% Performance Compensation Pool, but Actual Employee Distribution to be Decided in the Fall Based on Economic Conditions	

Even with these budgetary adjustments, the 2011 operating budget includes the use of budgeted fund balances for both property tax and non-property tax supported funds to maintain balanced budgets. Of the \$31.8 million in budgeted fund balances within property tax supported funds, a significant portion (\$13.3 million) is related to budgeted operational contingencies largely not expected to be expended. As outlined in the Financial Plan section of this document, although we have budgeted \$31.8 million in fund balance for property tax supported funds, we expect an actual draw on the fund balance for County property tax supported funds of \$13.7 million.

2011 - Budgeted Fund Balances	
	Amount
Property Tax Supported Funds	31,791,148
Non-Property Tax Supported Funds	10,193,649
Total	41,984,797

Budgeted Revenue

The 2011 operating budget is comprised primarily of five different fund types. They include the General Fund, Debt Service Fund, Special Revenue Funds (both property tax and non-property tax supported), Enterprise Fund, and Internal Service Funds. Of these, the largest is the General Fund, which totals \$163.5 million or 44.2 percent of total revenue and includes a property tax levy of 22.005 mills. The General Fund is the primary funding source for the majority of County services financed with local resources. Some of these services include the County Sheriff, District Attorney, Community Development Disability Organization, and the Health Department.



The second largest fund type is Special Revenue Funds. These funds were established to account for revenue sources which can only be expended for specific purposes. Some of the County services funded through Special Revenue Funds include: Emergency Medical Services, Noxious Weeds, and mental health services through COMCARE. For the 2011 budget, revenue collections through Special Revenue Funds are budgeted at \$146.3 million, of which a portion is generated from an aggregate property tax levy of 4.797 mills for County Funds and 18.336 mills for Fire District No.1.

With a property tax levy of 2.557 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 bonds. The final two fund types include Enterprise and Internal Service Funds. Enterprise Funds are used to budget for operations of the Kansas Pavilions and the



Downtown INTRUST Bank Arena. Internal Service Funds are used to budget for employee benefits, Fleet Management, and Risk Management.

Property Taxes

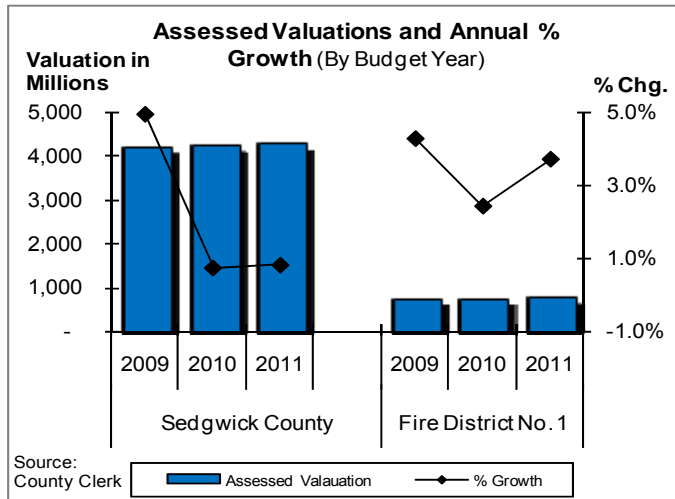
Of the total revenues budgeted in 2011, property taxes comprise 35.7 percent. Property taxes play a vital role in financing essential public services. Property tax revenues are primarily used to fund services county-wide in the General Fund and various Special Revenue Funds that do not have the capacity 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 other state and federal revenues often do, and is one of the few revenue sources in which the governing body has legislative authorization to adjust the tax rate based on budgetary needs and community priorities.

With a 0.509 mill reduction in the property tax rate for Sedgwick County, the 2011 budget will levy \$2.4

Property Tax Rate (in mills)		
Jurisdiction	2010 Budget	2011 Budget
● Sedgwick County	29.868	29.359
● Fire District No. 1	18.447	18.336

million less in property taxes than the previous year. This marks the second year in a row in which Sedgwick County

has levied less property taxes than the previous year.



Local Retail Sales and Use Tax

The second largest revenue source for Sedgwick County is local retail sales and use tax receipts, budgeted at \$25.0 million in 2011 or \$1.7 million less than actual 2008 collections.

Local retail sales tax is generated from a countywide 1.0 percent tax on retail sales approved in July of 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; the County’s share of the total revenue was 29 percent in 2010.

Of the total retail sales and use tax receipts, the General Fund retains 50.0 percent and the remaining balance 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 section of this document.

Motor Vehicle Taxes

Motor vehicle taxes (includes 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. In 2011 motor vehicle tax collections are estimated by the County Treasurer at \$17.8 million for both Sedgwick County and Fire District No. 1.

Intergovernmental Revenue

Intergovernmental revenue accounts for receipts from other governmental entities, such as the State of Kansas. Of the total \$47.4 million budgeted in 2011, 78.1 percent is generated from grant revenues and deposited in Federal/State Assistance Funds, 10.1 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 the Court Trustee.

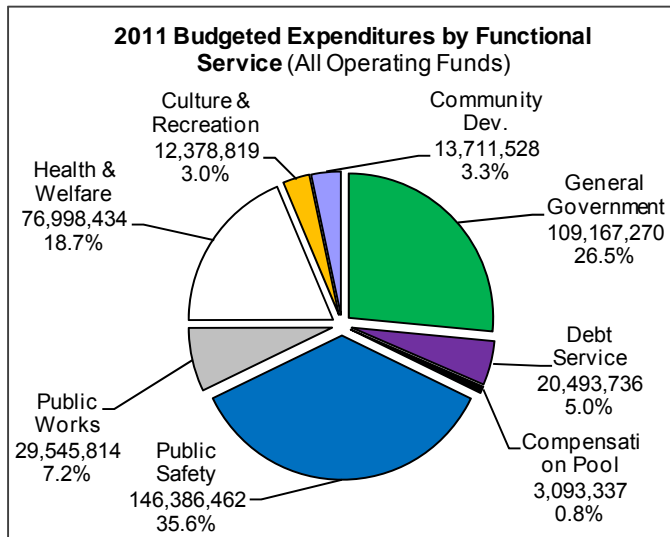
The majority of General Fund intergovernmental revenue is generated through State revenues related to the operation of the Juvenile Detention and Residential Facilities, in addition to the City of Wichita’s contribution to the affordable airfares program.

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 2011, charges for service is budgeted to generate \$110.4 million for all funds, of which 36.0 percent is generated from Internal Service Funds, 39.2 percent from program income generated by grant programs assigned to Federal/State Assistance Funds, and 24.8 percent from community services supported within property tax supported funds.

Budgeted Expenditures

The 2011 budget of \$411.8 million for All Operating Funds represents a 0.1 percent increase from the 2010 revised budget. The 2011 operating budget is divided into eight functional service sections based on the type of public service delivered. These functional services include: General Government, Compensation Pool, Bond & Interest - Debt Service, Public Safety, Public Works, Health and Welfare, Culture and Recreation, and Community Development.



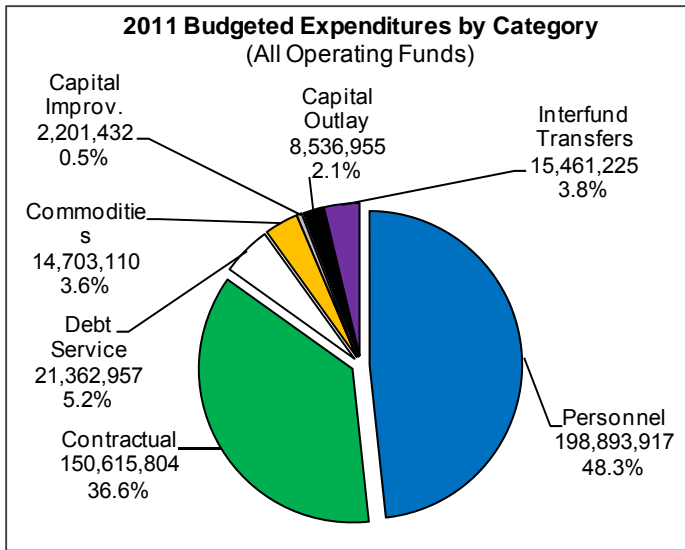
Of the eight functional areas, the largest percentage increase from the 2010 revised budget occurs in Culture and Recreation at 11.8 percent. The increase is primarily the result of two cash funded capital projects at Sedgwick County Park totaling \$525,910. The second largest increase occurs in General Government at 4.5 percent and is largely a reflection of a number of budgetary changes from the 2010 revised budget as outlined below.

- Human Resources – includes a 5.8 percent increase in total plan expenditures in 2011 for employee health benefits.
- Sedgwick County Appraiser – includes one-time funding of \$250,000 from the Land Technology Fund to accommodate a digital oblique Aerial imagery project.
- Fleet Management – includes an increase of \$1.6 million (total budget of \$5.6 million) for vehicle acquisitions to accommodate the newly adopted fleet replacement policy.
- County Manager – includes a cash funded capital project of \$625,172 to continue to address ADA compliance concerns.

To address changing needs in our community and internal organizational needs, the 2011 budget includes service enhancements within property tax supported funds for key programs as outlined below.

Service Enhancements (Property Tax Supported Funds)	
Adjustments	Amount
911 - 2.0 FTE Dispatcher II Positions Offset by a Reduction in Overtime	-
EMS - Restoration of Commodity Supplies for Local Fire Departments	75,974
EMS - Add One Additional Ambulance Staffed by 4.0 FTE Emergency Medical Technician Positions	459,406
Project Access - Allocation to Assist with Personnel Expenses	68,000
Lake Afton - High Risk Dam Inspection	6,500
Aging - Senior Centers Funding Increase Based on Allocation Formula	35,000
HR - Implement Mind Leaders Training Program	64,075
COMCARE - Child Advocacy Center, Shift Funding Allocation From COMCARE Grants	120,000
Public Safety Contingency - Earmark Funding Within the \$3.25 Million Contingency for Mental Health Solutions in the Adult Detention Facility and to Address State Funding Shortfalls in Community Corrections Grants	1,200,000

The County’s financial structure includes seven primary expenditure categories as outlined below.



Personnel

Of all the budgetary expenditure categories, the largest is personnel with a 2011 budget of \$198.9 million, a 6.6 percent increase from the 2010 revised budget. Although this represents a sizable increase, it has been expected and planned for over the past several years due to the occurrence of an additional payroll posting period in 2011. Sedgwick County utilizes a two-week payroll cycle. Traditionally, when utilizing such a cycle, approximately every eleven years an extra payroll posting period occurs. Ours occurs in 2011. The budget however is not reflective of an individual employee’s annual salary due to the timing variance between the posting of payroll and the employee’s receipt of compensation.

Changes in the personnel budget are also influenced by a number of other variables that include changes in the employee compensation plan, benefit costs, and changes in the number of funded positions.

Compensation Plan

Since 2005, the County has worked to implement a Performance-Based Merit Compensation Plan. Due to budget constraints and economic conditions, this performance model was suspended for 2010. For 2011, the budget includes the restoration of a 2.0 percent compensation pool. The Board of County Commissioners will decide in the fall of 2010 how much of the 2.0 percent pool and when the pool will be authorized for distribution to increase employee wages.

This option gives the County flexibility to respond to changes in local economic conditions and changes in revenue and expenditure patterns following adoption of the budget.

Employee Compensation - Sedgwick County	
2010	<ul style="list-style-type: none"> Suspend 4.0 % Performance-Based Merit Pay Pool Implement a General Pay Adjustment of 2.0% for Eligible Employees with Salaries Below \$75,000
2011	<ul style="list-style-type: none"> Budget for a 2% Compensation Pool, but Actual Employee Distribution to be Decided in the Fall Based on Economic Conditions.

For Fire District No. 1, the budget maintains funding for the current union contract, which calls for a 3.5 percent compensation adjustment, or a percentage increase equal to the plan for County employees.

Employee Benefit Costs

Other items influencing personnel expenditures include employee benefit costs. 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 have continued to consume a larger portion of the personnel budget each year.

The 2011 budget includes additional costs for retirement rate increases for eligible employees in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen’s Retirement System (KP&F). Historically, KPERS retirement rates reached their lowest in 2004 at 3.52 percent of wages and have gradually increased each year to the current rate of 7.74 percent of wages for 2011.

	2006	2007	2008	2009	2010	2011
KPERS - Retirement Rates	4.71%	5.31%	5.93%	6.54%	7.14%	7.74%
KP&F - Retirement Rates						
Sheriff	12.74%	13.66%	14.23%	13.86%	13.20%	14.91%
Fire	12.75%	13.32%	13.88%	13.51%	12.86%	14.57%
EMS	12.85%	13.76%	14.33%	13.93%	13.25%	14.93%

In addition to increases in retirement rates, the County also anticipates increases in health benefit costs for 2011. The County originally received an 11.9 percent increase for a renewal of the contract with our current

vendor – Preferred Health Systems. In order to reduce this increase, Sedgwick County entered into a new five-year medical and pharmacy contract that begins January 1, 2011 and provides coverage for County employees and their dependents. The new contract, which includes changes to provided employee benefits, increases the overall cost of medical and pharmacy benefits by 5.8 percent. The changes to the medical and pharmacy benefit are summarized below:

- Deductibles will increase \$100 for single employees and \$200 for two-person and family plans. This change reduces the cost of the medical plan by \$490,046.
- Copayments for pharmaceuticals will increase as follows to reduce costs by \$853,562:
 - Generics change from \$10 to \$3 or \$15 with over 200 generic drugs offered at \$3
 - Formulary brands increase from \$20 to \$30
 - Non-Formulary brands increase from \$35 to \$55
- County employees and their dependents will incur a copayment charge when visiting their primary care physician (PCP). The amount of the charge will be dependent on the “tier” ranking of their PCP. The tiered physician copay will reduce the cost of the medical plan by \$178,450.
- The new medical and pharmacy contract will provide diabetics with equipment and supplies at no charge. This includes formulary insulin vials and formulary oral anti-diabetic medications at no cost to the employee or dependent.
- Sedgwick County will also offer a free tobacco cessation program to all covered employees and their dependents including no copayment for tobacco cessation medication.

Funded Positions

The 2011 budget also includes personnel adjustments that influence budgetary costs. For property tax supported funds, these adjustments include the elimination of a Service Maintenance position in the Division of Information and Operations and reallocating the savings to create a new Network Support Analyst position within its base budget target. The Election Commissioner eliminated an Office Specialist position and shifted the savings to their contractual budget. Two new Dispatcher II positions were created in Emergency Communications to enhance their quality assurance efforts. Budgeted overtime costs were reduced to offset the costs of the positions. Four new Emergency Medical

Technician (EMT) positions were added in conjunction with an additional ambulance to address call volume growth. Finally, the Highway Department funded the transition of a Computer Aided Design Technician to a Senior Computer Aided Design Technician within its base budget target.

Staffing Changes (Property Tax Supported Funds)			
Department	Description	FTE	2011 Amount
General Fund:			
DIO	Service Maintenance	(0.50)	(12,872)
DIO	Network Support Analyst	1.00	61,344
Election Comm.	Office Specialist	(1.00)	(48,170)
Emerg. Comm.	Dispatcher II	2.00	102,060
EMS Fund:			
EMS	EMT	4.00	188,259
Highway Fund:			
Highway	CAD to Sr. CAD Tech.	-	3,153
Total		5.50	\$ 293,774

Contractual

Contractual expenditures are the second largest expenditure category. They include those services purchased from and delivered by an external entity and internal service costs, such as departmental charges for the maintenance of the County’s fleet and administrative charges related to the cost allocation plan. In 2011, budgeted contractual expenditures of \$150.6 million represent a 4.4 percent decrease from the 2010 revised budget. This decrease is reflective of a combination of key items as summarized below.

- First, departmental base budget targets for property tax supported funds were established with a 1 percent increase in contractual, commodity, and equipment from 2009 actual expenditures. As a result, two-thirds of departments have less budget authority in these categories.
- Second, the budget includes an \$853,821 reduction in departmental fleet charges in comparison to the 2010 adopted budget. This action will draw down the fund balance in the Fleet Management Fund to approximately \$4.2 million and reduce departmental budgets.
- Third, based on current population trends, the Sheriff’s budget for the housing of inmates outside of the County was reduced by \$930,750



from the 2010 adopted budget. If the population trends were to reverse and begin to grow at a faster pace than projected, then additional budget authority in 2011 may be required. This action would be accomplished by transferring budget authority from the Public Safety Contingency in the General Fund upon Commission approval.

- Finally, the budget includes the elimination of budget authority related to several grant programs expected to expire prior to the beginning of 2011. These include a \$4.6 million Neighborhood Stabilization Grant managed by the Housing Department and federal funding related to the H1N1 response as managed through the Health Department.

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 2011 budget includes the use of budgeted fund balances within each of the individual fund types. The largest budgeted use of fund balances in 2011 occurs in the General Fund at \$23.9 million. This budgeted draw on the fund balance is related to both budget contingencies of \$13.1 million, largely not expected to be utilized, and a projected \$8.4 million operating deficit in 2011. Additional information on projected operating deficits for all County property tax supported funds are outlined in the Financial Plan section of this document.

The budget also includes the use of budgeted fund balances of \$2.5 million in the Debt Service Fund, \$5.4 million in Special Revenue Funds supported by property taxes, and \$5.9 million in Special Revenue Funds not property tax supported. In addition, fund balances of \$4.2 million in the Enterprise/Internal Service Funds are budgeted largely due to the Fleet Management Fund. The 2011 budget includes a vehicle acquisition contingency of \$1.5 million, a higher than normal fleet buy of \$5.6 million, and establishing lower departmental fleet charges to draw down the balance to approximately \$4.2 million.

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. It is a dynamic plan that specifies capital spending for the 2011 budget year and projects it for 2012 through 2015, the planning years of the program.

Planned 2011 capital spending totals \$46.4 million. Of this amount, \$12.5 million is funded with cash with \$10.7 million from local retail sales and use tax revenues, \$31.1 million with bonds, and \$2.8 million from other governmental agencies. A portion of the funding for the Capital Improvement Program is transferred to the multi-year capital improvement funds from operating funds as summarized in the following table.

Debt Service

Sedgwick County continues to maintain a record of strong financial performance, as demonstrated through strong bond ratings with the three major bond rating agencies.

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

In 2011, budgeted debt service expenditures in the Bond and Interest Fund are planned to decrease by \$426,689 from the previous year to \$20.5 million. The reduction is primarily the result of payments on existing debt declining more than the projected annual debt service costs of new debt issues occurring in the fall of 2010.

The budget also includes, through the Capital Improvement Program (CIP), the planned issuance of capital debt in the fall of 2011 to fund a variety of projects. As a result, the initial debt service payments on these bonds would not occur until 2012.

2011 - Planned Issuance of Capital Debt*	
Project	Amount
• Road & Bridge Projects	\$ 4,060,000
• Courthouse Improvements	7,400,000
• 911 Digital Radio System Replacement	25,375,000
• EMS Posts Replacement/Remodel	2,075,000
Total	\$38,910,000

* (includes issuance costs)

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



2011 - Cash Funded Capital Projects From Operating Funds	
Project	Amount
● Road & Bridge Projects Interfund Transfer from Local Sales Tax Revenues	\$ 10,729,944
● Construct Clifton Channel Improvements South of 47th St. S.	500,000
● South Restroom & Maintenance Building Replacement - Sedgwick County Park	525,910
● Renovate Mushroom Restroom/Shower Building - Lake Afton Park	103,696
● ADA Compliance Projects - Sedgwick County	625,172
● ADA Compliance Projects -Fire District No. 1	48,247
Total	\$ 12,532,969

The 2011 Capital Improvement Program continues to support the County’s commitment to maintain and improve its facilities and infrastructure, including roads, bridges and drainage. Some of these projects include:

- Together with KDOT and other local communities, funding for continued acquisition of Right of Way for the Northwest Bypass.
- Improvements to the Clifton drainage channel south of 47th Street that addresses drainage issues from the Boeing/Spirit/McConnell AFB Complex.
- Rehabilitation of seven bridges to include new guard fences and decks and a similar project to replace obsolete bridge guard rails at twenty bridges and culverts.
- Erosion repair for a bridge over the Ninnescah River southwest of Clearwater on 151st Street West.
- Conversion of Emergency Communications (911) 800 MHZ radio system from analog to digital as mandated by the Federal Communications Commission (FCC). This conversion is expected to cost in excess of \$25 million dollars and will require user agencies across the County to ensure their radios have digital capability.
- Compliance with the Americans with Disabilities Act.
- Funding for the replacement and renovation of three Emergency Medical Services facilities.

[Balance of Page Intentionally Left Blank]



■ 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
- 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 in this manner 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, Health and Welfare, Culture and Recreation, Community Development and the Capital Improvement Plan.

These Functional Areas cross over the lines of the County organizational chart as demonstrated by the Code Enforcement Department. Under the County organizational chart this Department is located under one of the Assistant County Managers, as well as the Community Development Director. However, based on the assigned Functional Area, the Department is included within the Public Safety function.

Department Narrative

Department narratives contain department contact information, an organizational chart to demonstrate how the department fits into the organizational structure of the County, a pie chart outlining what percent of the entire budget the department contains, and additional narrative outlining department responsibilities, history,

significant budget adjustments, accomplishments, and efforts regarding sustainability.

In July of 2007 a taskforce was created to address sustainability in Sedgwick County by the County Manager. His charge was to begin placing a stronger emphasis and focus on sustainability as a precursor to implementing county-wide sustainability policies in the future. Sustainability for Sedgwick County is a commitment to maximize current and future resources to deliver services considering all of the following factors in forming policies and making program management decisions: Environmental Protection, Economic Development, Social Equity, Institutional and Financial Viability. Incorporating these factors into the decision making process will help create an organization where decisions are not only based on what makes the most sense now, but what makes sense for the future. As a result, a portion of each department's budgetary narrative is dedicated to discussing their individual sustainability efforts.

Key Performance Indicators

Key performance indicators (KPI) are utilized 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 utilized to identify what specific issues may be impacting the department's overall performance.

Summary and Fund Center 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 the previous, 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

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

Program Information Narrative:
Discusses the department's responsibilities, legal authority, and organizational history

Department Budget Graphs:
The pie chart shows what percent of the entire County budget is dedicated to the department, while the program revenue and expenditures for the department are displayed in the bar graph

Departmental Sustainability Initiatives
Outlines what impact or strategy the department may have on the Economic Development, Environmental Protection, Social Equity, Financial and Institutional Viability Sustainability Areas for the County

Department Values, Goals, and Awards:
Discusses the department's goals and initiatives, in addition to any recent awards or accreditations that may have been received

Department Accomplishments:
Describes any recent initiatives or program changes made by the department to improve service delivery

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

Budget Adjustments from Previous Year:
Summation of any significant overall change from the previous year's budget

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

Budget Summary by Program:
Outline of the sub-departments/fund centers included in the budget

General Government				Technology Department			
Budget Adjustments From Previous Fiscal Year							
- Additional Database Administrator				Expenses			
- Increase in IT benefits for second and third shifts from \$0.40 to \$0.75				Revenue			
				FTEs			
				Total			
				77,834			
				1.00			
Budget Summary by Category				Budget Summary by Fund			
2007	2008	2009	2009 % Chg.	2006	2008	2009	2009 % Chg.
Expenditures	2,737,076	2,243,020	2,243,020	2,582,578	10,416,218	10,416,218	10,416,218
Personnel	1,666,420	1,661,073	1,682,238	1,688,415	6,900	6,900	6,900
Contractual Services	1,146,450	865,240	1,033,481	888,942	11,000	11,000	11,000
Debt Service	-	-	-	-	2,700	2,700	2,700
Construction	-	-	-	-	2,000	2,000	2,000
Capital Improvements	406,734	222,015	206,252	222,015	1,000	1,000	1,000
Capital Equipment	-	-	-	-	-	-	-
Interest on Debt	-	-	-	-	-	-	-
Total Expenditures	3,656,752	3,411,398	3,411,398	3,473,446	16,619,218	16,773,646	16,773,646
Revenue	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charge For Service	547,960	433,290	433,290	433,290	1,000	1,000	1,000
Other Revenue	1,733	55,166	56,166	57,232	1,000	1,000	1,000
Total Revenue	549,693	488,456	489,480	490,522	2,000	2,000	2,000
Full-Time Equivalents (FTEs)	100.00	100.10	100.00	100.00	100.00	100.00	100.00

Budget Summary by Fund:
Outline of which budgetary fund(s) are supporting the department's operations

FTE Summary:
Provides FTE count by individual sub-department and program previous year adopted, previous year revised and current adopted year

Personnel Summary by Fund:
Outline the positions assigned to each fund, with tax supported funds listed first, followed by special revenue and grant funded positions. There is a Personnel Summary by Fund for each department and sub-department

Subtotals:
Lists the department/sub-department total for Budgeted Personnel Savings (Turnover), Compensation Adjustments, Overtime/On Call, and Benefits

General Government				Technology Department			
Personnel Summary by Fund							
Position Title(s)	Fund	2009 Adopted	2009 Revised	2010 Budget	2009 Adopted	2009 Revised	2010 Budget
102 - Service Maintenance	100	10,000	10,000	10,000	1.00	1.00	1.00
Records Administrator	100	24,981	24,981	24,981	0.50	0.50	0.50
ICT - Technician	100	17,500	17,500	17,500	1.00	1.00	1.00
Chief Information Officer	100	108,800	108,800	108,800	2.00	2.00	2.00
Senior MISD Administrator	100	105,462	105,462	105,462	1.00	1.00	1.00
IT Analyst	100	105,350	107,440	107,440	1.00	1.00	1.00
Senior MISD Administrator	100	105,350	107,440	107,440	1.00	1.00	1.00
Internet Development Manager	100	98,208	102,824	102,824	1.00	1.00	1.00
ISD Manager	100	73,100	76,665	76,665	1.00	1.00	1.00
Customer Support Manager	100	87,884	90,247	90,247	1.00	1.00	1.00
System and Security Supervisor	100	322,339	320,433	320,433	4.50	4.51	4.51
ADP Analyst	100	213,486	223,832	223,832	3.00	3.00	3.00
System and Security Supervisor	100	91,061	92,899	92,899	1.00	1.00	1.00
Senior Database Administrator	100	86,027	86,433	86,433	1.00	1.00	1.00
Project Management Supervisor	100	79,332	83,222	83,222	1.00	1.00	1.00
Network Analyst	100	73,987	81,754	81,754	1.00	1.00	1.00
Network Manager	100	77,948	81,749	81,749	1.00	1.00	1.00
ISD Manager	100	86,165	88,746	88,746	1.00	1.00	1.00
Enterprise Appl Manager (Intern)	100	85,505	88,734	88,734	1.00	1.00	1.00
Enterprise Application Manager	100	85,995	88,598	88,598	1.00	1.00	1.00
Enterprise System Analyst	100	152,724	158,536	158,536	2.00	3.00	1.00
Senior Developer	100	270,940	281,275	281,275	4.00	4.00	4.00
Database Administrator	100	197,042	207,966	207,966	3.00	3.00	3.00
Telecom Support Analyst	100	83,540	72,321	72,321	1.00	1.00	1.00
Senior Systems and Security Anal	100	84,458	70,007	70,007	1.00	1.00	1.00
Software Instructor	100	84,293	87,448	87,448	1.00	1.00	1.00
QA Analyst	100	56,459	56,474	56,300	1.00	1.00	1.00
Senior Application Manager	100	56,122	56,219	56,219	1.00	1.00	1.00
Call and Data Center Manager	100	55,864	56,055	56,055	1.00	1.00	1.00
Enterprise Support Analyst	100	258,170	241,440	240,190	4.00	4.00	4.00
Enterprise Customer Support Anal	100	53,771	55,860	55,860	1.00	1.00	1.00
Application Manager	100	241,264	259,255	259,255	5.00	5.00	5.00
Network Support Analyst	100	107,478	114,880	114,880	2.00	2.00	2.00
Senior ISD Analyst	100	80,226	80,113	80,113	1.00	1.00	1.00
Developer	100	58,200	60,493	60,493	1.00	1.00	1.00
Systems Analyst	100	53,721	55,836	55,836	1.00	1.00	1.00
Network Developer	100	81,869	-	-	1.00	-	-
GIS Analyst	100	198,000	197,042	209,499	4.00	4.00	4.00
Senior Customer Support Analyst	100	82,163	86,273	86,273	2.00	2.00	2.00
Senior Administrative Officer	100	104,865	108,759	108,759	2.00	2.00	2.00
Records Manager	100	48,324	50,165	50,165	1.00	1.00	1.00
System and Security Analyst	100	45,267	46,488	46,488	1.00	1.00	1.00
Customer Support Analyst	100	392,226	375,538	375,538	7.50	7.50	7.50
GIS Technician II	100	47,857	49,508	52,439	1.00	1.00	1.00
Network Support Analyst Trainee	100	39,218	43,508	43,508	1.00	1.00	1.00
Production Control Programmer	100	86,852	85,759	85,759	2.00	2.00	2.00
GIS Technician II	100	47,810	48,855	51,243	1.00	1.00	1.00
OTI - Specialist	100	48,112	48,830	48,830	1.00	1.00	1.00
Call Center Team Leader	100	35,832	37,329	37,329	1.00	1.00	1.00
Records Management and Archive A	100	33,453	35,550	35,550	1.00	1.00	1.00
Senior Computer Operator	100	83,883	86,159	86,159	2.00	2.00	2.00
Print Shop Supervisor	100	44,527	45,310	45,310	1.00	1.00	1.00
Call Center Specialist	100	296,741	299,209	299,209	8.50	8.50	8.50
GIS Technician I	100	79,200	81,407	85,717	2.00	2.00	2.00
Administrative Assistant	100	71,833	74,048	74,048	2.00	2.00	2.00
Computer Operator	100	88,341	88,878	88,878	2.00	2.00	2.00
Network Supervisor	100	25,143	25,863	26,863	1.00	1.00	1.00
Add				5,851,058			
Budgeted Personnel Savings (Turnover)				(76,228)			
Compensation Adjustments				45,649			
Overtime/On Call				51,818			
Benefits				1,872,298			
Total Personnel Budget				7,864,587			

FTE Summary:
Provides FTE count by position in each fund for the department/sub-department for previous year adopted, previous year revised and current adopted year

Performance Measure Highlights:

Provides definition of department's primary performance indicator

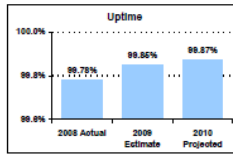
General Government Technology Department

PERFORMANCE MEASURE HIGHLIGHTS

The following chart illustrates the Key Performance Indicator (KPI) of the Technology Department.

Uptime -

- Composite (average) of the uptimes of various County systems, including network, voice, email, SAP and others.



Department Performance Measures:

This table outlines the department's performance indicators

Department Performance Measures:	2008 Actual	2009 Est.	2010 Proj.
Goal: Provide a stable, reliable, secure and pervasive technology infrastructure for clients, customers and visitors			
Uptime (KPI)	99.78%	99.85%	99.87%
Goal: Provide a secure and efficient mechanism for clients to exchange information with their customers			
Percent of calls answered by call center	91.00%	92.00%	92.50%
Number of calls answered by call center (per month)	17,468	17,000	17,250
Number of e-services available to citizens	28	30	32
Number of work stations	2,332	2,300	2,375
IT expenditures per workstation	\$367	\$320	\$370
Customer satisfaction - Mailroom	1.65	1.75	1.70
Customer satisfaction - GIS	1.50	1.50	1.50
Customer satisfaction - Internet Services	2.33	2.00	2.00
Goal: Assist clients with technology deployments and systems integration			
Percent of Help Desk calls resolved at time of first call	78%	79%	78%
Percent of network repairs within four hours	68%	67%	65%
Average time to respond to a call (elapsed minutes)	55.87	50.00	53.00

Fund Center Narrative:

Provides a brief description of the program

General Government Technology Department

Director's Office
Administration provides many services to the employees who work in the departments comprising the Division of Information and Operations. Administration staff administer 28 cost centers, personnel and payroll, ordering and payment, recruiting, and travel coordination.

Goals:
Program level goals

Budget Summary by Revenue and Expenditure Category for Fund Center:

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

Fund/General Fund 119	2009				% Chg.	Budget	09-10
	2007 Actual	2008 Adopted	2009 Revised	2009 Budget			
Expenditures							
Personnel	210,124	223,183	223,183	244,550	9.1%	68,000	
Contractual Services	11,190	7,300	7,300	7,300	0.0%	-	
Debt Service	-	-	-	-	-	-	
Commodities	-	-	-	-	-	-	
Capital Improvements	8,044	7,300	7,300	7,300	0.0%	-	
Capital Equipment	-	-	-	-	-	-	
Interfund Transfers	-	-	-	-	-	-	
Total Expenditures	228,358	237,683	237,683	258,850	8.8%		
Revenue							
Taxes	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	
Charges For Service	53	-	-	-	-	-	
Other Revenue	-	-	-	-	-	-	
Total Revenue	53	-	-	-	-	-	
Full-Time Equivalents (FTEs)	4.90	4.90	4.90	4.90	0.0%		

Goals:

- Continue division flow of functions
- Examine financial transactions comply with County and Departmental policies and are within budget limits
- Encourage improvements to administrative procedures to ensure efficient use of County Resources

2009 Budget Sedgwick County... working for you

