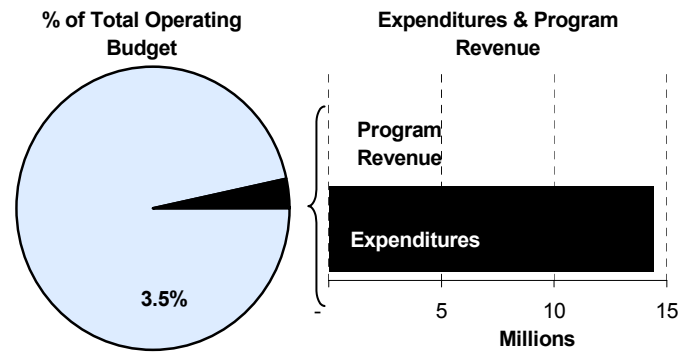
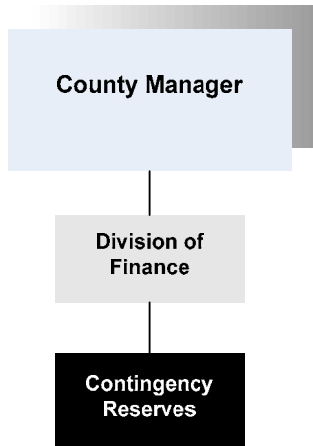


DIVISION OF FINANCE
BUDGETED TRANSFERS
AND
OPERATING RESERVE

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



Program Information

Contingency Reserves consist of the County’s Budgeted Transfers and the Operating Reserve. Contingency Reserves are used to set aside funds for unexpected events or events that were not anticipated at the time of budget adoption. These events include unforeseen increases in expenditures or reductions in revenues, public emergencies, mandates, and disasters.

Budgeted Transfers represent funding that will either be held in reserve or transferred into other functions. Sedgwick County utilizes these transfers to provide matching funds for outside grants. Transfers are also utilized to provide additional funding for the Risk Management Reserve Fund.

The Operating Reserve is comprised of funding set aside to address potential changes in service delivery and establish a funding source for services whose scope or full cost is undefined at the time the budget is adopted. Allocated funding to the Operating Reserve is assigned to four different categories based on the organizational unit the funding is intended to support and include:

- Operating Reserve
- Board of County Commissioners (BoCC) Contingency
- Public Safety Contingency
- Economic Development Incentives

Both the BoCC and Operating Contingencies represent funding to address unanticipated costs due to public emergency, service expansion or State mandates. Recent years have produced an increasing number of mandates that would not have been met absent this funding source.

The Public Safety Contingency represents funding reserved for both unanticipated operating costs resulting from a public emergency or State mandates, in addition to funding Public Safety services whose full cost can’t be precisely estimated due to variances in uncontrollable variables or changes in service composition.

The Economic Development Reserve is used to provide economic development incentives which focus on long-term community growth and attracting new businesses and jobs.

• Budget Transfers

Budget transfers represent funding that will either be held in reserve or transferred into other functions. In 2009, \$1,251,120 is allocated for transfer to the Risk Management Reserve Fund, a decrease of \$53,732 from the previous years budget. Risk Management services, which include the procurement of property/liability insurance and employee safety are primarily funded through this transfer. The remaining balance is allocated for transfers to various fund centers as County grant matches.

Fund(s): General Fund 110

77001-110

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	-	-	-	-	
Contractual Services	-	-	-	-	
Debt Service	-	-	-	-	
Commodities	-	-	-	-	
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	1,415,352	1,433,595	1,433,595	1,433,595	0.0%
Total Expenditures	1,415,352	1,433,595	1,433,595	1,433,595	0.0%
Revenue					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	-	-	-	-	
Total Revenue	-	-	-	-	
Full-Time Equivalents (FTEs)	-	-	-	-	

• Operating Reserve

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

Fund(s): General Fund 110

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	-	-	-	-	
Contractual Services	-	8,030,584	7,802,119	8,030,584	2.9%
Debt Service	-	-	-	-	
Commodities	-	96,000	96,000	96,000	0.0%
Capital Improvements	-	-	-	-	
Capital Equipment	-	180,000	180,000	180,000	0.0%
Interfund Transfers	28,382	-	-	-	
Total Expenditures	28,382	8,306,584	8,078,119	8,306,584	2.8%
Revenue					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	-	-	-	-	
Total Revenue	-	-	-	-	
Full-Time Equivalents (FTEs)	-	-	-	-	



• BoCC Contingency

The BoCC Contingency represents funding reserved to address unanticipated costs due to public emergency, service expansion, or State mandates. Recent years have produced an increasing number of mandates that would not have been met absent this funding.

Fund(s): General Fund 110

77003-110

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	-	-	-	-	-
Contractual Services	-	515,000	472,500	515,000	9.0%
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	-	515,000	472,500	515,000	9.0%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Full-Time Equivalents (FTEs)	-	-	-	-	-

• Public Safety Contingency

The Public Safety Contingency reserves funding for both unanticipated operating costs resulting from a public emergency or State mandates, in addition to funding Public Safety services whose full cost cannot be precisely estimated due to variances in uncontrollable variables or changes in service composition.

Fund(s): General Fund 110

77004-110

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	-	-	-	-	-
Contractual Services	-	3,250,000	2,700,855	3,250,000	20.3%
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	-	3,250,000	2,700,855	3,250,000	20.3%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Full-Time Equivalents (FTEs)	-	-	-	-	-



• Economic Development Reserve

The Economic Development Reserve sets aside funds to provide economic development incentives to businesses. In both 2005 and 2006, \$1.15 million was budgeted for economic development incentives but was decreased to \$900,000 in 2007 and 2008. The 2009 budget includes \$900,000 for the same purpose. Sedgwick County continues to focus on long-term community growth and attracting new businesses. Sedgwick County has been an active partner in the Greater Wichita Economic Development Coalition (GWEDC), focusing on growing jobs in our community.

Fund(s): General Fund 110

77005-110

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	-	-	-	-	
Contractual Services	-	900,000	900,000	900,000	0.0%
Debt Service	-	-	-	-	
Commodities	-	-	-	-	
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
Total Expenditures	-	900,000	900,000	900,000	0.0%
Revenue					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	-	-	-	-	
Total Revenue	-	-	-	-	
Full-Time Equivalents (FTEs)	-	-	-	-	

