

Like many local governments across the country, the Great Recession significantly impacted Sedgwick County government. Due to revenue declines, the Board of County Commissioners (BoCC) implemented budget cuts totaling \$20.4 million in property-tax-supported funds from the 2011 through 2013 budgets; this included eliminating or not funding 223 positions in that time. And in 2013, the County spent less in property-tax-supported funds than in 2009.

These reductions were based on the County’s financial condition as outlined in its long-term financial forecast. 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 out 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 2015, more than \$20 million in contingencies is budgeted in the County General Fund alone.

When the BoCC adopted the 2014 budget, the financial forecast included an operating deficit of \$1.2 million for 2015. Economic indicators pointed to modest, slow, continued growth, and the long-term financial outlook was optimistic. However, actions taken during the Kansas Legislature’s 2014 session to phase out a long-standing revenue for local governments, the mortgage

2015 Operating Budget (By Fund Type)						
	Property Tax Supported			Non-Property Tax Supported		Total All Operating Funds
	General Fund	Debt Service Funds	Special Revenues*	Special Revenue	Enterprise/Internal Serv.	
Revenues by Category						
Property Tax	\$ 95,046,833	\$ 13,909,517	\$ 34,152,545	\$ -	\$ -	\$ 143,108,894
Motor Vehicle Tax	12,280,228	1,692,721	4,144,433	-	-	18,117,382
Local Sales & Use Tax	28,889,628	-	-	-	-	28,889,628
Other Taxes/Spec. Assessment	302,297	1,189,704	-	3,088,789	-	4,580,790
Intergovernmental	2,552,092	192,281	4,719,999	39,754,336	-	47,218,707
Charges for Service	17,613,322	498,479	14,579,605	41,267,679	43,773,361	117,732,446
Uses of Money & Property	5,065,005	-	-	95,416	-	5,160,421
Other Revenues	8,207,878	-	603,708	5,633,443	606,849	15,051,877
Transfers from Other Funds	-	3,612,646	-	1,873,120	1,156,015	6,641,781
Total Revenue	169,957,282	21,095,347	58,200,290	91,712,783	45,536,225	386,501,927
Expenditures by Functional Area						
General Government	62,908,101	-	-	4,743,209	47,858,903	115,510,214
Bond & Interest	-	21,351,418	-	-	-	21,351,418
Public Safety	92,451,448	-	35,605,667	20,990,344	-	149,047,459
Public Works	16,684,408	-	10,980,062	2,253,197	-	29,917,668
Human Services	10,027,195	-	5,989,936	60,519,834	-	76,536,964
Culture & Recreation	4,841,038	-	7,707,573	7,947,102	-	20,495,713
Community Development	9,149,113	-	-	33,472	600,000	9,782,585
Total Expenditures	196,061,303	21,351,418	60,283,238	96,487,159	48,458,903	422,642,020
Revenues Over/Under Expenditures	\$(26,104,021)	\$ (256,071)	\$ (2,082,948)	\$ (4,774,376)	\$ (2,922,678)	\$ (36,140,094)
Personnel FTEs by Functional Area						
General Government	386.32	-	-	66.00	20.20	472.52
Public Safety	1,000.22	-	319.90	253.24	-	1,573.36
Public Works	5.30	-	99.10	12.49	-	116.89
Human Services	88.71	-	31.88	589.81	-	710.40
Culture & Recreation	112.80	-	-	-	-	112.80
Community Development	1.90	-	-	3.10	-	5.00
Total Personnel (FTEs)	1,595.25	-	450.88	924.64	20.20	2,990.97

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

registration fee, have seriously impacted the long-term forecast. This revenue source, which generated more than \$6.3 million in 2013 based on the dollar value of mortgages filed, was replaced with a per page fee. When the phase-out is fully implemented in 2019, the expected impact to Sedgwick County is almost \$4 million in reduced General Fund revenue per year.

In addition to the reduction in mortgage registration fees, Sedgwick County has experienced other funding reductions due to State actions. From 2009 to 2013, the State reduced funding to the County by almost \$59 million, while continuing to require the County to provide numerous programs and services. Recent revenue shortfalls at the State level continue to pose concerns about further revenue reductions.

These topics were discussed frequently as the 2015 budget planning process progressed, and the financial forecast was updated to reflect State funding reductions, along with the most pressing demands facing County departments. When the BoCC began its budget hearings with division directors in May 2014, it saw projected operating deficits of \$2.4 million for 2015.

When the County Manager presented his recommended budget in July 2014, the 2015 projected deficit was resolved, and a modest operating surplus was projected for 2015. Since the 2015 budget was adopted, two actions have been taken to reduce the estimated operating income in 2015:

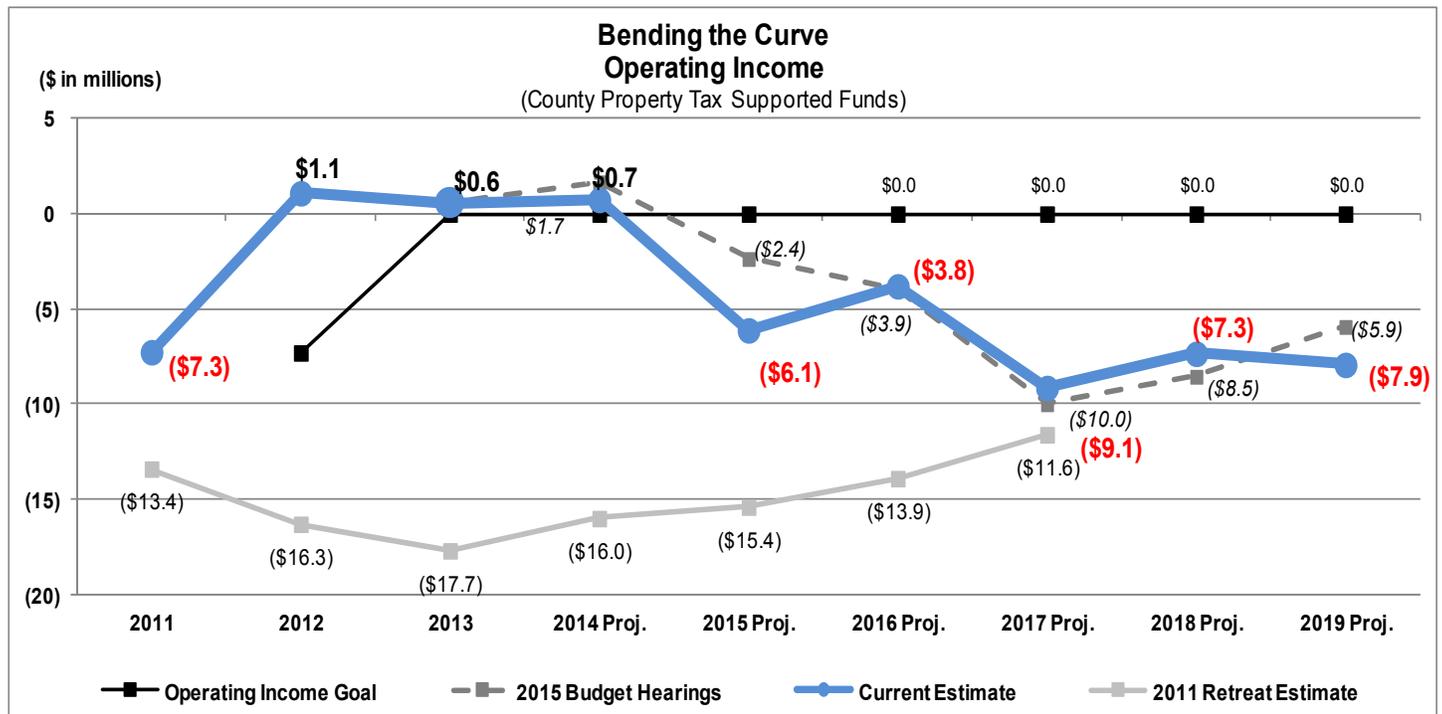
- The BoCC approved a one-time use of fund balance in 2015 to sponsor an elephant barn exhibit at the Sedgwick County Zoo, the State’s largest tourist attraction, for a total cost of \$5.3 million
- The BoCC approved a capital improvement project for a facility to house the merged City of Wichita-Sedgwick County Metropolitan Area Building and Construction Department, the Treasurer’s downtown tag office, and other departments that currently lease space; \$1.3 million in funds that had been planned for use in the Bond and Interest Fund in 2015 will be used for this project, and transfers from the General Fund to the Bond and Interest Fund are now anticipated to replace the revenues.

As shown in the “bending the curve” graph below, these one-time projects have resulted in a projected operating deficit in property-tax-supported funds in 2015.

Throughout the budget planning process, the intention was to address the priorities identified by the BoCC at its February 2014 planning retreat:

- Balance the budget and maintain fiscal integrity
- Focused government – continuing to look for shared services and ways to maximize services
- Be clear and concise about services provided

To accomplish the goals set forth by the BoCC the County Manager continued with the process started for 2013 budget development, in which elected officials and department managers were asked to identify and



prioritize the programs they operated within property-tax-supported funds and to describe the resources allocated to providing each service. This prioritization process, described in more detail later in this section, along with setting budget targets at the 2014 funding level for 2015 budget requests, was intended to provide a better understanding of the County's financial condition and to determine which services were most critical to fund in an environment of limited resources.

In the prioritization process, County department managers and elected officials were asked to describe all programs they offered within property-tax funds and the resources dedicated to those programs. In addition, they 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 2015 budget requests) or "buy last" (the remaining 10 percent of expenditures requested in their 2015 budget 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, 48 requests totaling \$4.4 million were submitted for consideration; additional requests for a 4 percent compensation pool and a 10 percent health insurance request totaled \$9.1 million.

The 2015 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 2015 operating deficit has been resolved, outside of one-time expenses planned in 2015, the County will be required to continue to pursue reductions in the outer years of the forecast, particularly in 2017, when election equipment replacement costs of \$2.5 million will contribute to an estimated deficit of \$9.1 million.

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 2015 budget of \$422.6 million represents an increase over the 2014 revised budget of 0.9 percent for all operating funds. Property-tax rates are set at 29.478 mills for Sedgwick County and 18.367 mills for Fire District 1

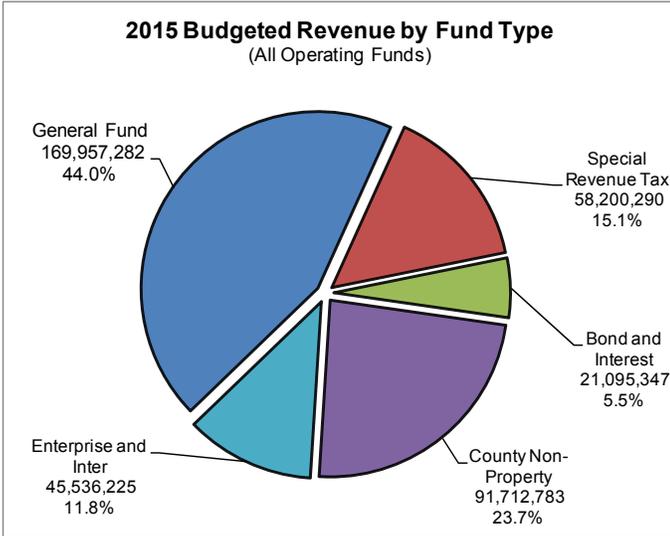
The 2015 budget includes significant changes as outlined in the "Expenditure Reductions and Enhancements" table found at the end of this section. Examples of significant adjustments include:

- Compensation package, including 2.5 percent merit based salary and wage pool and 2.6 percent increase in the employer contribution for medical premiums; this is in addition to a market pay adjustment in July 2014 for all full-time County staff
- Increase in emergency transport rates for Emergency Medical Services
- Additional ambulance crew
- Additional mower positions in the Highway Department
- Additional Detective in the Exploited & Missing Children's Unit in the Sheriff's Office
- Two positions in the District Attorney's Office to mitigate the impact of the increased number of Children In Need of Care (CINC) cases
- Allocation to fund the recommendations of an Emergency Medical Services Coordinating Council, which has been formed to address increasing emergency calls
- Reduction in funding to community partners, including the Wichita Area Technical College (WATC) and Visioneering
- Shifting program funding and positions from property-tax funds to alternative revenue sources, including grants and capital project funds

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, take advantage of economic development opportunities, and provide for a safe community. Examples of services delivered in 2013 include:

- 911 dispatched services to 521,602 incidents
- Sheriff had an average daily population of 1,440 in the Adult Detention Facility and issued 21,743 traffic citations
- Public Works maintained 613 miles of road and 582 bridges
- Household Hazardous Waste recycled or reused 799,204 pounds of material
- Sedgwick County Park averaged 87,234 visitors per month
- Health Department delivered nutritional education to 78,051 clients

Budgeted Revenue



The 2015 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 Fund, and Internal Service Funds. Of these, the largest is the General Fund with a property-tax rate of 21.915 mills for the 2015 budget. The General Fund is the primary funding source for the majority of services financed with local resources, including the Sheriff, District Attorney, Community Development Disability Organization, and the Health Department.

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 2015, revenue collections in Special Revenue Funds are budgeted at \$149.9 million, of which a portion is generated from an aggregate property-tax levy of 4.361 mills for County funds and 18.367 mills for Fire District 1.

With a property-tax levy rate of 3.202 mills, the Debt Service Fund, also known as the Bond and 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 the downtown INTRUST Bank Arena. Internal Service Funds are used to budget for employee benefits, Fleet Management, and Risk Management.

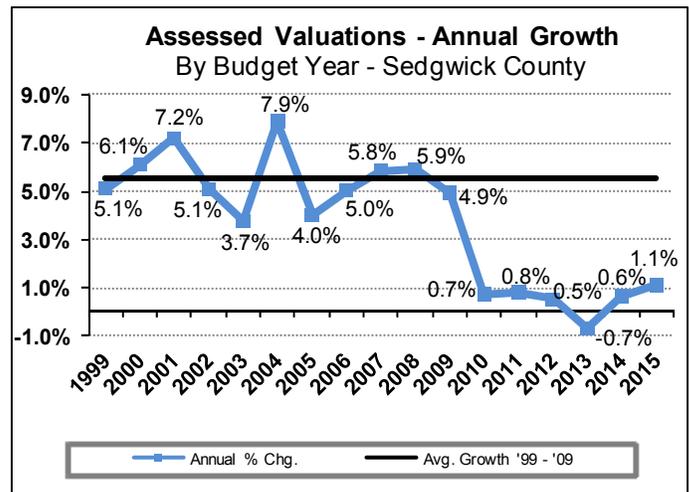
Property Taxes

Property taxes comprise 34.1 percent of the total revenues included in the 2015 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

Property Tax Rates (in mills)		
Jurisdiction	2014 Budget	2015 Budget
● Sedgwick County	29.377	29.478
● Fire District 1	18.348	18.367

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 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.

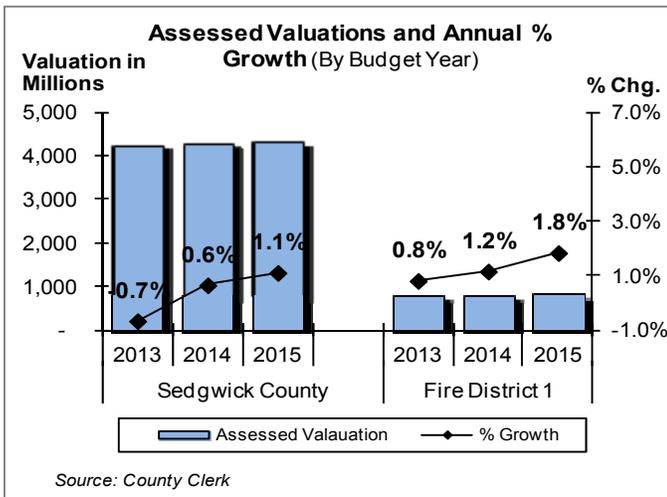
In the State of Kansas, local government budgets are built on and adopted prior to the finalization of that tax year's property-tax digest. Instead of building the budget on the known valuation of assessed property, it is built on an estimate. As a result, after adoption of a budget, property-tax rates,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



For 2015, although the BoCC intended to adopt a flat mill levy rate with the 2014 budget for both the County and Fire District, a change in the final assessed valuation figures on November 1st changed the final mill levy rates. Sedgwick County’s mill levy rate changed from 29.377 mills to 29.478 mills, while Fire District 1 changed from 18.348 mills to 18.367 mills.

Sedgwick County remains challenged by modest growth in property valuations. Growth in assessed valuation to support the 2014 budget was 0.6 percent, while growth for the 2015 budget is 1.1 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 1.8 percent for the 2015 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 \$28.9 million in 2015. 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 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 2015, motor vehicle tax collections are estimated at \$18.1 million.

Intergovernmental Revenue

Intergovernmental revenue accounts for receipts from other governmental entities, such as the State of Kansas. Of the total \$47.2 million budgeted in 2015, about 75 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.

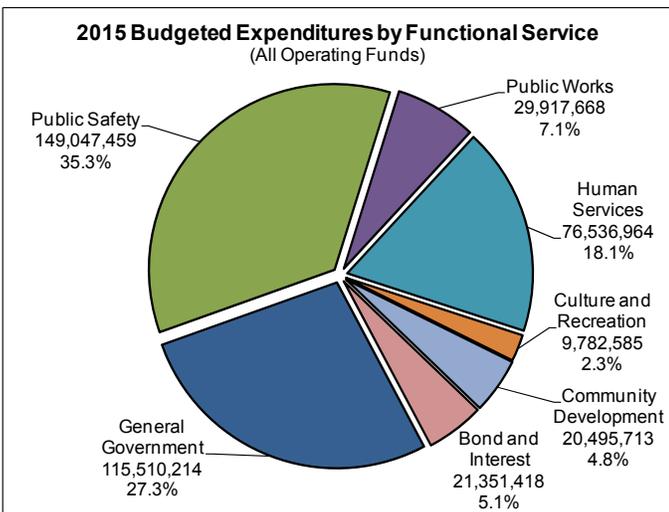
The majority of General Fund intergovernmental revenue is generated through State revenues related to the operation of the Juvenile Detention and Residential Facilities.

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 2015, charges for service are budgeted to generate \$117.7 million for all funds, of which 37 percent is generated from Internal Service & Enterprise Funds, 29 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.

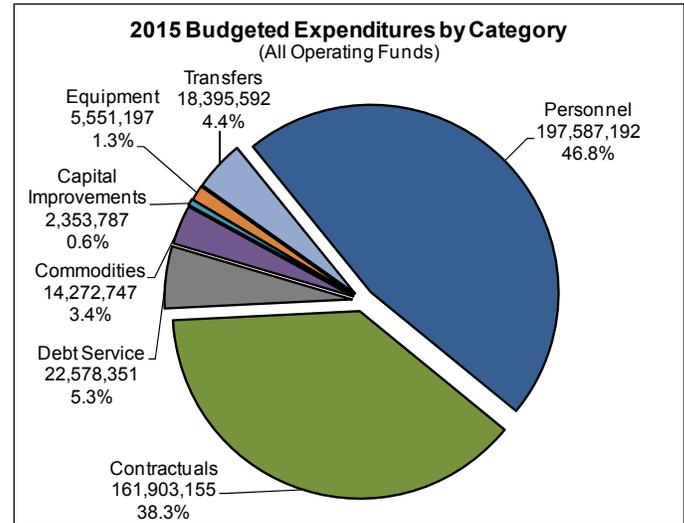
Budgeted Expenditures

The 2015 budget of \$422.6 million for all operating funds represents a 0.9 percent increase from the 2014 revised budget. The 2015 operating budget is divided into seven functional service sections based on the type of public service delivered. These functional services include: General Government, Bond and Interest - Debt Service, Public Safety, Public Works, Human Services, Culture and 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 2014 revised budget, 6.0 percent, occurs in Bond and Interest, which results from issuance of debt for Wichita State University facilities in 2013. The largest decrease, 7.1 percent, occurs in Community Development, mostly related to a reduction in estimated economic development commitments in 2015. The remaining five governmental functions experienced a range of changes, from budgetary reductions of 0.4 percent to increases of 2.8 percent.

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 2015 budget of \$197.6 million, a 1.1 percent increase from the 2014 revised budget. The increase is largely a mix of several changes within the personnel category of the budget. The budget includes a net increase of 7.28 FTE positions from the 2014 revised budget for all operating funds. In addition to these changes in positions, the budget also includes:

- A 2.5 percent performance-based salary and wage pool for County staff and a compensation increase for Fire District 1 in accordance with the existing union contract
- An expected 2.6 percent increase in employer health/dental insurance premiums
- Increases in retirement contribution rates through the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen’s Retirement System (KP&F)

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

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.

The 2015 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).

	2010	2011	2012	2013	2014	2015
KPERs - Retirement Rates						
	7.14%	7.74%	8.34%	8.94%	9.69%	10.33%
KP&F - Retirement Rates						
Sheriff	13.20%	14.91%	16.88%	17.26%	20.28%	21.72%
Fire	12.86%	14.57%	16.54%	17.26%	19.92%	21.36%
EMS	13.25%	14.93%	16.88%	17.26%	20.08%	21.36%

The 2015 budget also includes a change in the funding mechanism for medical and pharmacy 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 is shifting 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 2015, budgeted contractual expenditures of \$161.9 million represent a 0.5 percent increase from the 2014 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 2015, budgeted debt service expenditures in all operating funds are \$22.6 million.

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

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 2014 would incur their first debt payment in 2015. The table below outlines planned debt issuances in 2015.

Planned Issuance of Capital Debt	
Project	Amount
	2015
● Road & bridge improvements	4,060,000
● Drainage improvements SW of Haysville (D21)	1,584,000
Total	5,644,000

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 2015 budget includes the use of budgeted fund balances within each of the individual fund types in order to develop a balanced budget. As previously discussed, 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.

2015 - Budgeted Fund Balances	
	Amount
● Property Tax Supported Funds	28,443,039
● Non-Property Tax Supported Funds	7,697,054
Total	36,140,094

For major governmental funds, the largest budgeted use of fund balances in 2015 occurs in the General Fund at \$26.1 million. This budgeted draw on the fund balance is primarily related to budgeted contingency reserves of \$21.0 million. These reserves are intended to fund unexpected events and are largely not expected to be used. An additional \$2.1 million in cash-funded capital improvement projects is a strategic, one-time draw down of fund balance. The remaining portion is primarily related to variances between budgeted and expected actual costs.

The budget also includes the use of budgeted fund balances of \$2.1 million within Special Revenue Funds supported by property taxes and \$4.8 million in Special Revenue Funds, which are not property-tax-supported. Of these budgeted fund balance reductions, the largest components are within the COMCARE Federal/State Assistance Fund at \$1.9 million, the Aging Grants Fund at \$0.9 million, the EMS Fund at \$0.8 million, and \$0.5 million from Health Department Grants.

In addition, use of fund balances of \$2.9 million in the Enterprise/Internal Service Funds are budgeted largely in part to the Fleet Management Fund with its \$1.5 million contingency and the Health/Dental Insurance Fund due to costs related to a voluntary retirement program implemented in 2011. For those choosing the health insurance incentive offered through the program, those costs are being covered through the fund balance previously generated within that fund.

■ 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 2015 capital spending totals \$25.2 million. This spending is funded with \$16.5 million of cash (of which \$14.4 million is derived from local retail sales and use taxes), \$5.6 million of debt proceeds from the sale of bonds, and \$1.8 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 table below..

The 2015 Capital Improvement Program continues 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
- Continued investment in maintaining the Wichita-Valley Center Flood Control Project
- Preventive maintenance on more than 600 miles of roads

2015 - Cash Funded Capital Projects From Operating Funds	
Project	Amount
● Road & bridge projects from local sales tax revenues	\$ 14,446,050
● Compliance with the Americans with Disabilities Act (ADA)	\$ 353,363
● Outdoor Warning Device replacements and new installations	\$ 100,000
● Replace JDF air vents in resident rooms	\$ 123,840
● D25-Flood Control System major maintenance and repair	\$ 500,000
● Replace parking lots on County property	\$ 24,721
● Replace roofs on County-owned buildings	\$ 43,619
● Work Release security system upgrade	\$ 728,456
● Stillwell Complex fence	\$ 46,822
● Public Works Salt Storage Building - North Yard	\$ 40,000
● Juvenile Detention DVR security system and software replacement	\$ 49,823
● Replace carpet at Adult Residential Center admin building	\$ 56,691
● Repairs to Lady Liberty Statue-Soldiers and Sailors Monument	\$ 36,452
Total	\$ 16,549,837

**Significant Adjustments in County Property Tax Funds Only
Included in 2015 Budget**

Department	Description	\$	FTE
General Government			
County Counselor	Eliminate vacant 0.8 FTE Office Specialist position	(27,565)	(0.80)
	County Counselor Total	(27,565)	(0.80)
Election Commissioner	Reduce funding related to election cycle	(54,000)	-
	Election Commissioner Total	(54,000)	-
Human Resources	Fund two 0.5 FTE part-time positions for administrative functions	28,048	1.00
	Human Resources Total	28,048	1.00
Contingency Reserves	Increase the Public Safety Contingency for the new EMS Coordinating Council's recommendations to reduce emergency call volume	400,000	-
	Contingency Reserves Total	400,000	-
Budgeted Transfers	Add funding to transfer to Equipment Reserve Fund for planned technology and equipment replacement	150,000	-
	Budgeted Transfers Total	150,000	-
County Treasurer	Add funding for business model change related to tax statement printing/mailing	55,000	-
	County Treasurer Total	55,000	-
Facilities Department	Add funding for increased electricity and water/sewer rates	100,889	-
	Facilities Department Total	100,889	-
Information Services	Add funding for implementation of organization-wide record scanning effort	200,000	-
	Add funding for time-keeping system maintenance	83,329	-
	Add funding for contractual cost increases	28,072	-
	Add funding for postage increases	27,283	-
	Reduce funding in Print Shop related to printer lease contract	(48,000)	-
	Information Services Total	290,684	-
General Government Net Total		943,056	0.20
Public Safety			
Emergency Medical Services	Add one ambulance crew	286,432	4.00
	Add funds for increased pharmaceutical costs	48,268	-
	Increase in patient transport fees (<i>revenue enhancement</i>)	(388,427)	
	Emergency Medical Services Total	(53,727)	4.00
Fire District 1	Hold 6.0 FTE Firefighter positions vacant	(343,146)	-
	Fire District 1 Total	(343,146)	
Regional Forensic Science	Add 1.0 FTE Forensic Scientist position	66,106	1.00
	Add funding for increased operating and testing costs	35,000	-
	Regional Forensic Science Total	101,106	1.00
Sedgwick Co. Sheriff	Add funding for inmate medical cost increases to fully fund the mental health pod	252,047	
	Increase funding for inmate food contract	205,553	-
	Repurpose previously unfunded Deputy position as 1.0 FTE Detective position in the Exploited & Missing Children Unit	72,503	-
	Restore funding for 1.0 FTE Deputy position for the Judicial Division	69,834	-
	Add funding for mobile computer terminal wireless data connections	42,709	
	Reduce out-of-County inmate housing allocation to \$2.7 million	(400,000)	
	Sheriff's Office Total	242,646	-
District Attorney	Add 1.0 FTE Attorney position and 1.0 FTE Administrative Assistant position related to increased Child In Need of Care (CINC) cases	126,810	2.00
	District Attorney Total	126,810	2.00

**Significant Adjustments in County Property Tax Funds Only
Included in 2015 Budget**

Department	Description	\$	FTE
Public Safety continued			
Metro. Area Building & Constr. Dept.	Add funding and 3.0 FTE positions due to consolidation of City of Wichita and County code functions, offset by reimbursements from the City of Wichita	-	3.00
	Add 1.0 FTE Senior Application Manager position to support Metro. Area Building & Construction Department software as the system transitions from the City of Wichita to the County	89,353	1.00
	Increase in contractual services for training costs	30,000	
	Increase in commodities for uniforms and professional materials	12,250	
	MABCD Total	131,603	4.00
Public Safety Net Total		205,292	11.00
Public Works			
Highways	Add 12 part-time mower positions	75,000	3.60
	Shift 1.0 FTE Lab Chief and 1.0 FTE Engineering Technician to sales tax funds	(149,533)	(2.00)
	Highways Total	(74,533)	1.60
Public Works Net Total		(74,533)	1.60
Human Services			
CDDO	Shift \$200,000 from prop. tax supported funds to grant funds for Live-In Support	(200,000)	-
	CDDO Total	(200,000)	-
Department on Aging	Shift 0.5 FTE from prop. tax supported funds to grant funds	(35,973)	-
	Department on Aging Total	(35,973)	-
Human Services Net Total		(235,973)	-
Community Development			
Community Programs	Eliminate funding for Visioneering Wichita	(40,000)	-
	Community Programs Total	(40,000)	-
Technical Education	Reduction in funding for Wichita Area Technical College (W.A.T.C.)	(150,000)	
	Technical Education Total	(150,000)	-
Community Development Total		(190,000)	-
County-Wide Adjustments			
County-Wide Adjustments	Add 2.5 percent salary and wage pool to department budgets (prop. tax funds only)	1,918,909	-
	Increase in medical premiums of 2.6 percent (prop. tax funds only)	715,977	-
County-Wide Adjustments Net Total		2,634,886	-
Total - County Property Tax Supported Funds Only		3,282,728	12.80

■ **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 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 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 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.

William P. Buchanan
County Manager
525 N. Main, Suite 343
Wichita KS 67203
316.699.3933
wbuchana@sedgwick.gov

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 BCCC 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.

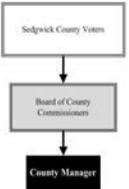
Communications and Community Initiatives provide information about current issues of County government to citizens and assists on major projects and community initiatives. Communications and Community Initiatives provides government relations support by monitoring State and Federal legislative issues,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

Highlights

- 2012 ICMA Annual Awards Program – Bill Buchanan received a Professional Award for Career Development in memory of L.P. Cookingham.
- 2012 National Association of County Information Officers Meritorious Recognition for the Health Department Clean Hands Week Poster.
- Implementation of the ADA Transition Plan to ensure compliance with the Americans with Disabilities Act is underway.

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 retain highly qualified workers
- Enhance communications to improve awareness of issues and services




2014 Budget Sedgwick County... working for you

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.

Significant Budget Adjustments

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



2014 Budget Sedgwick County... working for you

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

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	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%	99.81%	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

2010 Budget

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

Public Safety Emergency Medical Services

Departmental Graphical Summary

Budget Summary by Category

	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg. '14 Rev-'15	% Chg. '14 Rev-'15
Expenditures							
Personnel	12,811,718	11,833,338	12,811,848	12,810,049	13,322,252	510,203	3.97%
Contractual Services	2,884,032	3,454,147	3,456,138	3,550,138	2,980,462	(575,676)	(16.22%)
Debt Service	-	-	-	-	-	-	0.00%
Commodities	1,041,815	1,136,750	1,056,539	1,060,492	1,187,028	130,536	12.30%
Capital Improvements	-	-	-	-	-	-	0.00%
Capital Equipment	-	-	-	-	-	-	0.00%
Intergovernmental	500,000	500,000	-	-	-	(500,000)	(100.00%)
Total Expenditures	16,837,596	17,028,185	17,364,317	17,470,679	17,877,742	407,063	2.30%
Revenues							
Tax Revenues	2,226,216	4,008,318	3,364,819	3,364,819	2,890,647	(464,172)	(13.84%)
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Services	12,523,371	12,811,917	13,319,741	13,319,741	14,052,229	732,488	5.50%
All Other Revenue	3,827	25,947	1,148	2,148	281,911	278,763	12104.82%
Total Revenues	14,753,274	16,846,292	16,685,708	16,686,708	17,213,187	526,481	3.16%
Full-Time Equivalent's (FTEs)							
Property Tax Funded	172.90	170.90	170.90	170.90	174.90	4.00	2.34%
Non-Property Tax Funded	-	-	-	-	-	-	0.00%
Total FTEs	172.90	170.90	170.90	170.90	174.90	4.00	2.34%
Budget Summary by Fund							
Fund	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg. '14 Rev-'15	% Chg. '14 Rev-'15
Emergency Med. Services-203	16,834,418	17,027,710	17,364,317	17,468,726	17,877,742	409,016	2.33%
EMS Green-258	3,177	475	-	3,953	-	(3,953)	(100.00%)
Total Expenditures	16,837,596	17,028,185	17,364,317	17,472,679	17,877,742	407,063	2.30%

2015 Budget

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)		
Total	(25,728)	390,000	4.00

Public Safety		Emergency Medical Services						
Budget Summary by Program								
Program	Fund	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg '14 Rev-'15	% Chg '14 Rev-'15
Administration	203	2,193,302	2,096,863	2,147,807	2,142,720	2,168,919	24,198	1.13%
Accounts Receivable	203	638,893	634,363	365,500	409,500	2,072	(407,428)	-99.43%
Training	203	313,707	327,280	345,507	347,175	358,974	11,798	3.40%
Post 1	203	605,297	726,884	718,833	724,023	740,712	22,688	3.13%
Post 2	203	733,241	848,803	911,558	915,967	925,844	9,877	1.09%
Post 3	203	781,828	798,113	804,388	811,591	823,265	119,254	13.08%
Post 4	203	888,578	773,630	912,745	920,572	867,527	(32,445)	-3.52%
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	1.40%
Post 8	203	740,493	493,464	500,820	506,550	687,327	181,377	35.81%
Post 9	203	484,201	517,784	630,562	643,289	686,924	23,635	3.67%
Post 10	203	891,563	708,478	744,460	751,116	824,469	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	686,919	39,284	5.60%
Post 14	203	768,367	566,397	634,655	636,302	637,344	(957)	-0.15%
Post 45	203	293,219	370,286	319,609	320,373	203,806	(118,567)	-38.38%
Operations	203	4,270,787	4,791,795	4,429,880	4,491,091	4,841,186	449,185	10.00%
EMS Operations - Bde	256	3,177	25	-	-	1,863	(1,863)	-100.00%
EMS Donations - Safety	256	-	450	-	2,050	-	(2,050)	-100.00%
Total Expenditures		16,637,696	17,028,185	17,384,317	17,470,879	17,877,742	607,063	2.90%

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	Band	Budgeted Compensation Comparison		FTE Comparison		
			2014 Adopted	2014 Revised	2014 Adopted	2014 Revised	2015 Budget
EMS Director	20	GRAC140	97,156	97,024	1.00	1.00	1.00
EMS Deputy Director	20	GRAC140	87,820	90,371	1.00	1.00	1.00
EMS Colonel	20	GRAC130	286,367	306,714	4.00	4.00	4.00
EMS Major	20	GRAC120	564,426	572,263	8.00	8.00	8.00
EMS Major (40 Hours)	20	GRAC120	138,786	143,825	2.00	2.00	2.00
Billing Manager	20	GRAC120	49,604	51,819	1.00	1.00	1.00
Crew Leader	20	GRAC120	48,945	43,178	1.00	1.00	1.00
Team Leader	20	GRAC120	1,366,912	1,450,660	29.00	29.00	29.00
Burns/Heat Technician	20	GRAC120	38,424	40,464	1.00	1.00	1.00
EMS Burn/Heat Technician	20	GRAC120	51,208	53,902	1.00	1.00	1.00
EMS Lieutenant	20	GRAC120	56,017	58,405	1.00	1.00	1.00
Crew Leader	20	GRAC120	3,300,564	3,319,762	29.00	29.00	29.00
Crew Leader	20	GRAC120	85,344	89,593	2.00	2.00	2.00
New Position	20	GRAC120	-	148,468	-	-	4.00
Paramedic	20	GRAC120	2,402,044	2,545,360	65.00	65.00	65.00
Paramedic - Underfired Team Leader	20	GRAC120	38,246	38,941	1.00	1.00	1.00
Administrative Assistant	20	GRAC120	19,718	20,224	1.00	1.00	1.00
Emergency Medical Technician	20	GRAC120	923,959	110,372	4.00	4.00	4.00
K24 Protective Services EMS R17	20	EXCPT7	123,944	104,541	4.95	4.95	4.95
K24 Protective Services EMS R23	20	EXCPT7	421,426	288,418	13.80	13.80	13.80
K28 Administrative Support R218	20	EXCPT7	33,812	34,154	1.35	1.35	1.35
Subtotal			7,823,330				
Add:							
Budgeted Personnel Savings				(124,008)			
Compensation Adjustments				49,281			
Overtime/On Call/Holiday Pay				1,336,678			
Benefits				(4,746,371)			
Total Personnel Budget				13,922,262			
					170.90	170.90	174.90

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					
Administration							
Emergency Medical Service Administration provides command and control for the provision of Advanced Life Support (ALS) and ambulance transportation.							
Fund(s): Emergency Medical Services 203							
Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	1,061,797	864,336	1,047,385	1,032,296	1,007,503	(40,387)	-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	3,929	7,315	2,400	2,400	7,070	4,670	194%
Capital Improvements	-	-	-	-	-	-	0%
Capital Equipment	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
Total Expenditures	2,080,202	2,084,883	2,147,827	2,142,740	2,186,919	34,189	1.5%
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%
Total Revenue	2,226,276	4,015,034	3,364,819	3,364,819	2,899,047	(465,772)	-13%
Full-Time Equivalents (FTEs)	13.80	11.80	11.80	11.80	11.80	-	0%
Accounts Receivable							
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 mid-2014.							
Fund(s): Emergency Medical Services 203							
Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	-	-	-	-	-	-	0%
Contractual Services	636,883	634,363	385,500	409,500	2,072	(407,428)	-63%
Debt Service	-	-	-	-	-	-	0%
Commodities	-	-	-	-	-	-	0%
Capital Improvements	-	-	-	-	-	-	0%
Capital Equipment	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
Total Expenditures	636,883	634,363	385,500	409,500	2,072	(407,428)	-63%
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%
Total Revenue	12,524,021	12,825,792	13,320,384	13,320,384	14,313,657	993,273	7.5%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0%

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