CITY OF WICHITA, KANSAS

2023-2024 Proposed Budget

January 1 – December 31, 2023
January 1 – December 31, 2024

Vision Statement

The City of Wichita is a leading-edge organization serving a dynamic and inclusive community.

Mission Statement

As an exceptionally well-run city, we will

- Keep Wichita safe,
- Grow our economy,
- Build and maintain dependable infrastructure and
- Provide conditions for living well.
# Table of Contents

## Introduction
- Title Page with Mission Statement ........................................... 1
- Table of Contents ............................................................................. 2
- Budget Highlights ............................................................................ 5
- Government Finance Officers Association Award .......................... 6
- City Overview .................................................................................. 7
- Organizational Chart ......................................................................... 8
- Directory ........................................................................................... 9
- Guide to the Budget .......................................................................... 11
- Fund Structure ................................................................................... 16

## City Manager’s Policy Message
- City Manager’s Policy Message ...................................................... 17
- Budget Issues .................................................................................... 25

## The Budget Process
- Budget Framework ........................................................................... 31
- Kansas Statutes ................................................................................ 31
- Capital Improvement Program .......................................................... 32
- Other Planning Processes ................................................................. 33
- Financial Policies ............................................................................... 34
- Budget Development Process ........................................................... 36
- Budget Implementation ..................................................................... 37
- Budget Development Calendar ......................................................... 42

## City Profile
- City Profile ....................................................................................... 43
- Wichita Maps ..................................................................................... 49

## Financial Summaries
- All Funds Revenue and Expenditures ............................................. 51
- All Funds Revenue Sources by Type ................................................ 52
- All Funds Expenditures by Fund ....................................................... 54
- All Funds Expenditures by Department ........................................... 56
- All Funds Expenditures by Category ................................................ 58

## Financial Plan
- Financial Plan .................................................................................. 59
- Financial Plan - General Fund ............................................................ 60
- Financial Plan - Debt Service Fund ................................................... 71
- Financial Plan - Major and Other Funds .......................................... 77
- Financial Plan - Tax Increment Financing Funds ............................. 113

## City Council
- City Council Office ........................................................................... 127
- City Council Accomplishments / Authorized Positions ............... 128
- Elected Officials .............................................................................. 130
- City Council District Map ................................................................. 131
- Organizational Chart ......................................................................... 132

## Airport
- Airport Department Summary ......................................................... 133
- Authorized Positions ......................................................................... 136
- Organizational Chart ......................................................................... 137
- Airport Systems Business Development ......................................... 138
- Airport Systems Safety and Security .............................................. 140
- Airport System Capital Investment Enrichment ............................. 142

## City Manager’s Office
- City Manager’s Office Summary ..................................................... 145
- Authorized Positions ......................................................................... 146
- City Manager’s Office Administration ............................................ 148
- Strategic Communications .............................................................. 150
- Office of Community Services ....................................................... 152
- City Call Center ................................................................................ 154
- Century II Performing Arts and Convention Center ..................... 156
- Community Development .............................................................. 158
- Organizational Chart ......................................................................... 160

## Cultural Arts, Parks & Recreation Department
- Cultural Arts, Parks & Recreation Department Summary ............. 161
- Authorized Positions ......................................................................... 164
- Organizational Chart ......................................................................... 165
- Operations ........................................................................................ 166
- Parks .................................................................................................. 168
- Recreation .......................................................................................... 172
- Golf ...................................................................................................... 174
- Cultural Arts ...................................................................................... 176

## Department of Finance
- Finance Department Summary ......................................................... 179
- Authorized Positions ......................................................................... 182
- Organizational Chart ......................................................................... 183
- Finance Administration ..................................................................... 184
# Table of Contents

## Police Department (Continued)

- Field Services Patrol ........................................... 302
- Central Bureau Traffic ............................................ 306
- Persons Crime Investigations ................................. 308
- Property Crime Investigations ................................. 312
- Special Investigations ........................................... 314
- Technical Services ................................................ 316
- Police Administrative Services ............................... 320
- Animal Control Services ........................................ 322
- Police Training ..................................................... 324
- Police Records ..................................................... 326
- Security Services .................................................. 328

## Public Works & Utilities Department

- Public Works & Utilities Department Summary .......... 331
- Authorized Positions ............................................. 334
- Organizational Chart ............................................ 336
- Snow & Ice Removal .............................................. 338
- Facility Maintenance ............................................ 340
- Engineering ......................................................... 342
- Street Lighting ..................................................... 344
- Signs & Signals ..................................................... 346
- Pavement Maintenance .......................................... 348
- Abatement Administration ...................................... 350
- Environmental Health ........................................... 354
- Construction & Demolition Landfill ......................... 358
- Landfill Post Closure Maintenance ......................... 360
- Environmental Assessment and Remediation TIF .......... 362
- M.S. Mitch Mitchell Floodway ................................ 366
- Fleet Maintenance ................................................ 368
- Stormwater Utility ............................................... 370

## Public Works & Utilities Department (Continued)

- Sewer Administration ........................................... 372
- Wastewater Collection Maintenance ....................... 374
- Wastewater Treatment ........................................... 376
- Water Administration ............................................ 378
- Water Systems Planning ........................................ 380
- Water Distribution ................................................ 382
- Water Production .................................................. 384
- Utility Operations .................................................. 386
- Utility Optimization Program ................................ 388
- Water Call Center .................................................. 390

## Transportation Department

- Transportation Department Summary ....................... 393
- Authorized Positions ............................................. 398
- Organizational Chart ............................................ 399
- Transit Operations ................................................ 400
- Transportation Administration .............................. 404
- Paratransit Services .............................................. 408
- Transit Maintenance .............................................. 412
- Parking and Mobility ............................................ 416

## Other

- Non-Departmental ............................................... 419
- Tourism and Convention Fund ................................ 420
- Mill Levy Facts ..................................................... 421
- Position Summary ................................................ 426
- Position Changes Summary .................................... 430
- Grant Summary ..................................................... 436
- WSU Mill Levy ....................................................... 437
- Glossary ............................................................. 439
- Employee Benefits ................................................. 450
2023-2024 Budget Highlights

- **Recovery from the COVID-19 pandemic is ongoing.** Revenue forecasts for sales tax, interest earnings, motor vehicle taxes, and other revenues been revised upward.

- **Funding from the American Rescue Plan Act of 2021 (ARPA) is used.** The City of Wichita has been allocated $72.4 million. Twenty percent of that funding is expected to support the operating budget. Vacant positions are being filled in response to the pandemic and funded in the 2023-2024 Proposed Budget.

- **The mill levy rate is unchanged.** The 2023 budget is based on an estimated mill levy rate equal to last year’s rate. This is the 29th consecutive year that the mill levy has remained stable.

- **Fire optimization initiatives are funded.** The Fire Department will leverage data to optimize deployment of staff and equipment. The 2023-2024 Budget includes funding to implement recommendations.

- **Library late fees are eliminated.** This initiative will promote equity in library usage, particularly for children. Additionally, the budget for library materials is increased to support online materials and the library of things.

- **Tree planting is promoted.** The 2022-2023 Budget includes the flexibility to plant trees by contractors or in-house crews.

- **Park amenities and open spaces are funded at higher levels.** Increased mowing costs are budgeted, as well as the transition of drinking fountains to hydration stations in the core area.

- **Walkability is enhanced.** Funding in the Signs & Signals budget is added for the marking of crosswalks every two years.

- **Development is supported.** Planning staff is added to assist with record-level case loads and two TIF districts are added.

- **Reserves are maintained at appropriate levels.** The Budget includes General Fund reserves of $42.6 million, which is greater than 10% of projected expenditures, in accordance with City Council policy.
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Wichita, Kansas for its annual budget for the fiscal year beginning January 1, 2022.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. The current budget continues to conform to program requirements, and it will be submitted to GFOA to determine its eligibility for another award and further recognition.

The City of Wichita Department of Finance has earned The Distinguished Budget Award for 34 consecutive years.
City Overview

Location
Wichita, the largest city in Kansas, with a population of 397,532, is the county seat of Sedgwick County. Major highways, including the Kansas Turnpike, US 400 and Interstate I-135, link the city with a large trade area that encompasses a population of more than 1.1 million people within a 100-mile radius. The nearest large cities are Denver to the west, Kansas City to the northeast, Oklahoma City to the south, and Tulsa to the southeast.

Historical Background
Wichita became a town in 1868, was incorporated in 1870 and became a city of the first class in 1886. The original stimulus to the city's economic development was the extension of the Santa Fe Railway into Wichita in 1872. The city's early growth paralleled the expanding agricultural productivity of the central plains states and by 1900 the city was an important regional center for the processing of agricultural products and the distribution of farm equipment. In 1914, the discovery of oil broadened the economic base, drawing to the city numerous services, distributive enterprises and metal-working industries. From the earliest days of the aircraft industry, Wichita was a leading producer of general aviation and commercial aircraft.

Business and Industry
During the 1890's, the grain produced from farms in the region more than equaled the wealth formerly generated by the cattle trade, and Wichita became a trade and milling center. In 1914, the discovery of oil broadened the economic base, drawing numerous services, distributive enterprises and metal-working industries. Wichita was the headquarters of the former Derby Oil Company, which was purchased by Coastal Corporation in 1988.

In the 20th century, aircraft pioneers such as Clyde Cessna, Walter Beech and Bill Lear began projects that would lead to Wichita's establishment as the "Air Capital of the World." In 1917, the Cessna Comet was the first airplane that was manufactured in Wichita. Cessna and Beechcraft remain based in Wichita today, along with Learjet and Spirit AeroSystems. Airbus maintains a workforce in Wichita. Since the growth of the aircraft industry began during the inter-war years, Wichita has been a leading producer of general aviation and commercial aircraft. McConnell Air Force Base was activated in 1951 and has remained an important factor in the community.

Wichita has long been known as a center for entrepreneurship. In addition to aircraft pioneers, Fred Koch founded Koch Industries in Wichita and Dan and Frank Carney founded Pizza Hut. Coleman, Freddy's Frozen Custard, and many other successful companies began in Wichita.

Quality of Life
Wichita has evolved into a cultural and entertainment center. The downtown district offers restaurants, retail shops, museums and parks. INTRUST Bank Arena, located in downtown Wichita, features a total potential capacity of over 15,000.

Several universities are located in Wichita, the largest being Wichita State University. Wichita State University was founded as Fairmount College in 1895 as a municipal university, and joined the State Board of Regents system in 1964. Friends University and Newman University are also located in Wichita.

The Government
In 1918, Wichita became one of the first municipalities in the United States to adopt the Commission-Manager form of government. Effective April 14, 1987, the title "City Commission" was changed to "City Council" and instead of being elected at-large, five council members were nominated by district and elected at-large. In November 1988, Wichita voters approved a referendum to elect a five-member City Council by pure district elections and a full-time Mayor by city-at-large elections. On February 10, 1989, Charter Ordinance 115 was adopted and provided for the five council member seats to be increased to six by subdividing the city into six districts based on the 1990 census. The six Council members and the Mayor serve four-year terms with the Council members' terms being overlapping. The City Council and Mayor conduct all legislative functions for the City of Wichita and establish general policies, which are executed by the City Manager.

Sources:
1. Source: 2020 Census
2. Source: 2019 Population Estimates and 2018 American Community Survey. The Wichita MSA is comprised of Butler, Harvey, Kingman, Sedgwick and Sumner counties. Population represents only the Kansas portion of the 100-mile radius, not the Oklahoma portion.
**City Council Members**

<table>
<thead>
<tr>
<th>Role</th>
<th>Name</th>
<th>Email</th>
<th>Phone</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mayor</td>
<td>Brandon Whipple</td>
<td><a href="mailto:BWhipple@wichita.gov">BWhipple@wichita.gov</a></td>
<td>268-4331</td>
<td>455 N. Main, 67202</td>
</tr>
<tr>
<td>Vice Mayor</td>
<td>Becky Tuttle</td>
<td><a href="mailto:BTuttle@wichita.gov">BTuttle@wichita.gov</a></td>
<td>268-4331</td>
<td>455 N. Main, 67202</td>
</tr>
<tr>
<td>Council Member (I)</td>
<td>Brandon Johnson</td>
<td><a href="mailto:BJJohnson@wichita.gov">BJJohnson@wichita.gov</a></td>
<td>303-8018</td>
<td>*2755 E. 19th, 67214</td>
</tr>
<tr>
<td>Council Member (III)</td>
<td>Mike Hoheisel</td>
<td><a href="mailto:MHoheisel@wichita.gov">MHoheisel@wichita.gov</a></td>
<td>303-8029</td>
<td>*2820 S. Roosevelt, 67210</td>
</tr>
<tr>
<td>Council Member (IV)</td>
<td>Jeff Blubaugh</td>
<td><a href="mailto:JBlubaugh@wichita.gov">JBlubaugh@wichita.gov</a></td>
<td>268-4331</td>
<td>455 N. Main, 67202</td>
</tr>
<tr>
<td>Council Member (V)</td>
<td>Bryan Frye</td>
<td><a href="mailto:BFrye@wichita.gov">BFrye@wichita.gov</a></td>
<td>268-4331</td>
<td>455 N. Main, 67202</td>
</tr>
<tr>
<td>Council Member (VI)</td>
<td>Maggie Ballard</td>
<td><a href="mailto:MBallard@wichita.gov">MBallard@wichita.gov</a></td>
<td>303-8042</td>
<td>*2700 N. Woodland, 67207</td>
</tr>
</tbody>
</table>

*Note: *Council Members can be reached at the Neighborhood Resource Centers, as well as City Hall at 455 N. Main, 268-4331.*

**City Departments & Directors**

<table>
<thead>
<tr>
<th>Department</th>
<th>Phone</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>City Manager's Office</td>
<td>268-4351</td>
<td>Robert Layton, City Manager</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Donte Martin, Assistant City Manager</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Kathy Sexton, Interim Assistant City Manager</td>
</tr>
<tr>
<td>Airport</td>
<td>946-4700</td>
<td>Jesse Romo, Director</td>
</tr>
<tr>
<td>Building and Construction</td>
<td>660-1840</td>
<td>Christopher Labrum, Director</td>
</tr>
<tr>
<td>Finance</td>
<td>268-4300</td>
<td>Mark Manning, Director</td>
</tr>
<tr>
<td>Fire</td>
<td>268-4451</td>
<td>Elizabeth Snow, Fire Chief</td>
</tr>
<tr>
<td>Housing &amp; Community Services</td>
<td>462-3700</td>
<td>Sally Stang, Director</td>
</tr>
<tr>
<td>Human Resources</td>
<td>268-4531</td>
<td>Chris Bezruki, Director</td>
</tr>
<tr>
<td>Information Technology</td>
<td>268-4318</td>
<td>Michael Mayta, Chief Information Officer</td>
</tr>
<tr>
<td>Law</td>
<td>268-4681</td>
<td>Jennifer Magana, Director of Law &amp; City Attorney</td>
</tr>
<tr>
<td>Library</td>
<td>261-8500</td>
<td>Jaime Prothro, Director</td>
</tr>
<tr>
<td>Municipal Court</td>
<td>268-4611</td>
<td>Nathan Emmorey, Court Administrator</td>
</tr>
<tr>
<td>Park &amp; Recreation</td>
<td>268-4628</td>
<td>Troy Houtman, Director</td>
</tr>
<tr>
<td>Planning</td>
<td>268-4490</td>
<td>Scott Wadle, Director</td>
</tr>
<tr>
<td>Police</td>
<td>268-4158</td>
<td>Lemuel Moore, Interim Chief of Police</td>
</tr>
<tr>
<td>Public Works &amp; Utilities</td>
<td>268-4664</td>
<td>Alan King, Director</td>
</tr>
<tr>
<td>Transit</td>
<td>265-1450</td>
<td>Michael Tann, Director</td>
</tr>
</tbody>
</table>
Overview

The budget document provides narrative discussion centered around outcome targets within each of the City’s departments. Summary information regarding expenditures, revenues and positions for each City service are presented. In addition, an organizational overview of issues affecting the City and the budget process is provided. A detailed financial plan and a City profile are also included in the budget. Internet access has made the City’s budget more readily available to citizens. An electronic version of the budget is located at http://www.wichita.gov/Finance/Pages/FinancialDocs.aspx. In addition to the current budget, many prior budgets and other financial documents are available via this link. Sections included in the budget are outlined below.

The City Manager’s Policy Message, near the front of the budget, focuses on policy issues and the budget development environment. It succinctly communicates the City Council’s policies and priorities that drive the budget process and the major changes incorporated in this budget. This section also includes a detailed discussion of the major budget issues, a summary of departmental highlights and an outline of the budget implementation guidelines.

The Budget Process includes a discussion of how the budget is developed. The relevant state statutes are outlined, as well as key policies of the City. The basis of accounting, the technical process to create the budget, and the process to amend the budget are reviewed. This section also includes a calendar showing the major steps in the budget process.

The City Profile reports demographic information, as well as information on industry and employment. Selected measures and projections of community growth that have played a role in the budget process are also included in the City Profile.

The Financial Summaries section includes a summary of revenues derived from all funds and expenditures by fund and category. Trust funds, grant funds, capital project funds and agency funds are not included in these summaries.

The Financial Plan includes a five-year forecast for the General Fund and each of the other appropriated funds. An in-depth discussion of General Fund revenue and expenditure assumptions is presented. Finally, five-year forecasts of all the remaining funds are included.

Department Summaries follow the Financial Plan. These summaries are organized around each department. A summary of the budget year expenditures is included, along with summaries of each program. These summaries include the mission, a brief division description, department goals, the focus areas the program is attempting to influence, and - perhaps most important - the targeted levels of performance based on the resources recommended.

Generally, at least three key measures are shown for each program. These reflect an attempt to show the outcomes provided by the program, based on the level of resources appropriated (see Figure 1). Included with the performance measures are national and industry benchmarks used to compare City performance levels.

Each presentation concludes with a summary of the financial resources (see Figure 2). Pages 12 and 13 provide full-page references with short descriptions for each section for both Departmental Summary and Program Summary pages.

Figure 1 - Department Information

Figure 2 - Budget Summary

The Capital Improvement Program section summarizes the Capital Improvement Program (CIP) and focuses on the operating budget impact of the CIP.

The final section of the Budget document, titled Other, provides comparative and historical data regarding the City’s mill levy, as well as a summary of City employee positions, and a glossary of key terms.
Each departmental section of the budget begins with a departmental budget summary. The summary is a two to three page overview of the department’s mission, goals, programs, performance measures, financial summary, and highlights.

The highlighted text indicates which of the City’s focus areas are primarily served by the department. Programs and activities provided by each department help advance the City’s core strategic priorities.

The mission statement guides the department’s long-term goals. All programs provided by a department are aligned with the departmental mission statement.

Departmental goals are aligned with the department’s mission statement and provide long-term policy direction.

Departmental programs are listed, along with an alignment column that shows where each program and goal align.

The key outcome measures section presents the department’s outcome targets for 2023 along with benchmark information.

The department description provides a summary of the department.

The expenditures by division lists the 2023 total budgeted expenditures, as well as the relevant page reference number.

The department highlights section showcases highlights for the department, ranging from new strategies to performance measure improvements to future initiatives.

This section also includes an authorized position summary with total staffing level along with full-time equivalent (FTE) total positions. Changes to the department’s position structure are explained in the notes below the summary.
Each program has a summary sheet, which offers strategic overview follow with an authorized position summary.

A vision statement guides a division’s long-term vision, goals, and future priorities, and aligns with the departmental mission.

This section aligns the division’s goals and activities to the citywide focus areas.

The performance measures section presents statistical evidence to determine progress towards the goals each performance measure aligns with. Benchmark information is also provided, either from the City or a relevant professional/governmental organization.

The program description provides a summary of the program. The activity descriptions section provides information regarding each activity that the program provides.

This section also includes an authorized position summary with total staffing level along with full-time equivalent (FTE) total positions. Changes to the division’s position structure are explained in the notes below the budget summary.

The budget summary presents an overview of the division, including budgeted funding sources and expenditures by character with totals by five major categories.
Budget Documents
The budget document is the principal product of the budget development process; several iterations of this document are produced as part of the overall process. Additional publications contribute to the financial planning and policy making process. The budget captures, in summary, much of the information provided in other documents.

The Proposed Budget contains the City Manager's proposal to meet the City’s operating needs for a two-year (continually rotating) period, along with revenue estimates and decision points for City Council action. The 2023 Proposed Budget was completed based on KSA 79-2925b, et seq.

The Adopted Budget contains the operating expenditure limits approved by the City Council and is certified to the State of Kansas, as required by law, for the upcoming calendar year.

The Capital Improvement Program (CIP) provides the ten-year program for planned capital projects and the funding source for each project.

The Budget Office produces the City’s annual Organizational Chart. This document conveys the approved organization for each City department, including all authorized position titles and counts, and information about which are locally or non-locally funded.

City Fund Structure
The City of Wichita has 35 funds that are appropriated during the budget adoption process. These funds are shown graphically in the Fund Structure. The City of Wichita has eight major funds, four of which are governmental (General Fund, Debt Service Fund, Street Improvement Fund, and the Public Improvement Construction Fund) and four of which are proprietary (Airport Fund, Sewer Utility Fund, Water Utility Fund, and the Stormwater Utility Fund). Two of the eight major funds are not appropriated: the Street Improvement Fund and the Public Improvement Construction Fund.

Additional discussion is included in the Financial Summaries section, which includes a five-year financial plan for each fund. Finally, several additional funds, that are included in the City’s audited financial statements but are not included in the budget document, are outlined in the Fund Structure section.

Governmental Funds
Governmental funds are used to account for operations that rely primarily on current assets and current liabilities.

The General Fund finances the largest portion of current operations. Services provided by Police, Fire, Public Works, Park and Recreation, Library, Law, Municipal Court, Finance, City Council, Building and Construction, and the City Manager’s Office are funded, at least in part, by the General Fund. Primary revenue sources are property taxes, motor vehicle taxes, franchise fees, sales tax revenues, intergovernmental aid and user fees.

The Debt Service Fund accounts for the amount spent on the payment of interest and principal on long-term general obligation (GO) debt and pay-as-you-go amounts. Sources of revenue include property taxes, special assessments, sales tax, transfers and miscellaneous sources.

The Cemetery Fund is reported as a permanent fund. It uses interest earnings and charges for services to maintain two cemeteries and two mausoleums.

Special Revenue Funds
Special revenue funds finance specified activities from a dedicated revenue source.

The Economic Development Subfund coordinates the financing of City economic development programs. This fund is included in City financial statements as a sub-fund of the General Fund, in accordance with GASB 35. However, it is considered a Special Revenue Fund for budgetary purposes.

The Homelessness Assistance Fund was established in 2009 as a response to the Joint Taskforce on Ending Chronic Homelessness. The fund receives monies from the City and Sedgwick County to fund the Housing First program, and is administered by the Housing and Community Services Department.

The Tourism and Convention Fund supports convention and tourism promotion with transient guest tax funds.

The Special Alcohol Fund receives a dedicated portion of state-shared alcohol liquor tax revenues, reserved only for services or programs for alcoholism and drug abuse prevention and education.

The Addiction Settlement Recovery Fund was created in 2022 to account for legal settlements received from the Opioid Multi-District Litigation claims to the Kansas Attorney General.

The Special Park and Recreation Fund receives a portion of state-shared alcohol liquor tax for the support of park and recreational services, programs and facilities.

The Landfill Post Closure Fund exists to satisfy a statutory requirement of contingent resources to remediate potential environmental hazards resulting from the City's closed landfills.

The Metropolitan Area Building and Construction Fund uses building permit and license fees to monitor and regulate compliance with building, housing maintenance, signs and zoning codes.

The Downtown Parking Fund was established in 2010 to collects revenue from City-owned parking lots and garages in the downtown area. Expenditures offset maintenance costs and parking management costs as well as mobility coordination.

The Tax Increment Financing (TIF Districts) Funds receive support from property tax increments in defined districts to fund remediation and cleanup of groundwater contamination, and fund...
redevelopment projects to prevent or alleviate blighted areas. Districts established to eliminate groundwater contamination also receive funding from potentially responsible parties to assist with the clean-up efforts.

The Self-Supporting Municipal Improvement District (SSMID) was created by the City Council in 2000 as a benefit assessment district to improve and convey special benefits to properties in downtown Wichita. The SSMID Fund provides the accounting mechanism for the revenues and distributions for the district.

The City/County Joint Operations Fund supports the Metropolitan Area Planning Department and maintenance of the M.S. Mitch Mitchell Flood Control project. Both operations are jointly financed by the City and County (less any self-generating revenue), but are administered within the City organization.

The Municipal Court Restricted Fund was created in the 2019 Revised Budget to account for court fees that are restricted in use to the Municipal Court Administrative Judge.

The Century II Fund is added in the 2022 Revised Budget to account for outsourced operations of the facility due to the City’s obligation to approve their annual budget in accordance with the management contract and to fund operating deficits and capital improvements.

The Ice Center Fund is added in the 2022 Revised Budget to account for outsourced operations of the facility due to the City’s obligation to approve their annual budget in accordance with the management contract and to fund operating deficits and capital improvements.

The Tourism Business Improvement District Fund was reclassified as a Special Revenue Fund in the 2020 Revised Budget. The Tourism Business Improvement District (TBID) was created to provide incremental marketing dollars to Visit Wichita to attract tourism business.

The Community Improvement District Fund was reclassified as a Special Revenue Fund in the 2020 Revised Budget. Community Improvement Districts (CID) allow the governing body to levy additional taxes to fund improvements in the district. The taxes are derived from retail sales or special assessments on real property. CIDs can be used for commercial, industrial or mixed-use projects.

Enterprise Funds

Enterprise funds are used for government functions that are self-supporting. Enterprise funds belong to the group of funds called “proprietary,” and are operated much like a business, with a balance sheet for all long-term debt obligations, assets and liabilities. These funds provide services to the community at large, in contrast with internal service funds (another kind of proprietary fund that provides services within the City organization). Each enterprise operation receives revenues from the sale of services or user fees. The operations generally do not receive tax support, except for Transit, which receives a subsidy from the General Fund.

The Airport Fund provides facilities for air transportation services for the public, business and industry.

The Golf Course System Fund finances the operation of five public golf facilities that are supported by user fees.

The Landfill Fund is reclassified as an enterprise fund in the 2022 Revised Budget. The fund receives income tipping fees at the construction and demolition landfill to operate the facility and support environmental management needs.

The Sewer Utility operates and maintains the sewer system, including wastewater treatment plants.

The Water Utility operates and maintains the water system, treating and distributing a safe, reliable supply of water from the Equus beds (aquifer) and Cheney Reservoir (surface water).

The Stormwater Utility is responsible for the construction and maintenance of the City’s stormwater drainage system.

The Transit Fund provides public transportation service through regular fixed route services and paratransit services.

Internal Service Funds

Internal service funds provide services for City departments. Like enterprise funds (which provide services externally), internal service funds belong to the “proprietary” group of funds. The funds are operated like a business, with a balance sheet for all assets, current liabilities and long-term obligations.

The Fleet Fund includes the equipment motor pool and central maintenance facility. This fund finances the operation, maintenance and replacement of most of the City’s fleet.

The Information Technology Fund coordinates the City’s network, software, and hardware, and also provides centralized management of the telecommunications system.

The Self Insurance Fund accounts for the self insurance programs of health, workers’ compensation, group life, and general liability.
**Guide to the Budget**

**Trust Funds**
Trust funds are established when the City is the custodian of monies that are to be reserved and used for a specific purpose. The budget document presents selected trust funds that are expended according to the conditions of the trusts.

The *Wichita Employees’ Retirement Fund (WER)* provides a defined benefit pension program for civilian employees, which includes WER Plan 1 and WER Plan 2. The City’s contributions are budgeted within operating departments.

The *Wichita Employees’ Retirement Fund Plan 3b* is a defined contribution pension program for civilian employees who are not yet eligible for the WER Plan 2 or who opt to remain in Plan 3b. The City’s contributions are budgeted within operating departments.

The *Police and Fire Retirement Fund* provides a pension program for commissioned Police and Fire personnel and select Airport Safety staff. The City’s contributions to this pension plan are budgeted within the operating departments.

**Other City Funds**
There are other City funds included in the audited financial statements that are not included in the budget documents.

Five *Capital Project Funds* are not individually included in the budget. These include the Water Main Extension Fund, the Park Bond Construction Fund, the Public Improvement Construction Fund, Street Improvement Fund, and the Sewer Construction Fund. Rather, the long-term financing activity associated with these project accounts is captured in the Debt Service Fund presentation.

The chart below provides a graphic representation of the fund structure utilized in the City budget. For budget purposes, the Economic Development Fund is shown as a separate Special Revenue Fund, but is consolidated within the General Fund for financial reporting purposes.