



CALCULATING THE CITY MILL LEVY REQUIREMENT. A mill is \$1 of tax for every \$1,000 of assessed value on real and personal property. The mill levy is recalculated every year and is based on the tax dollars needed for financing the City budget.

First, the City (the taxing district) arrives at a total amount for expenditures in the taxing funds. In Wichita these funds are the General Fund and the Debt Service Fund. After expenditure totals are known, all other revenue sources (non-property taxes and fees) are subtracted. The remainder is the amount to be raised from ad valorem (property) taxes.

A City residential property owner will pay taxes to support the City budget, based on the market value of the owner's property, times the assessment ratio (11.5% for residential property), times the tax levy rate (mills divided by 1,000), as illustrated in the three examples to the right. Rates for other properties are: commercial, 25%; real property used by nonprofits, 12%; public utility, 33%; vacant lots, 12%; agricultural use, 30%; all others, 30%.

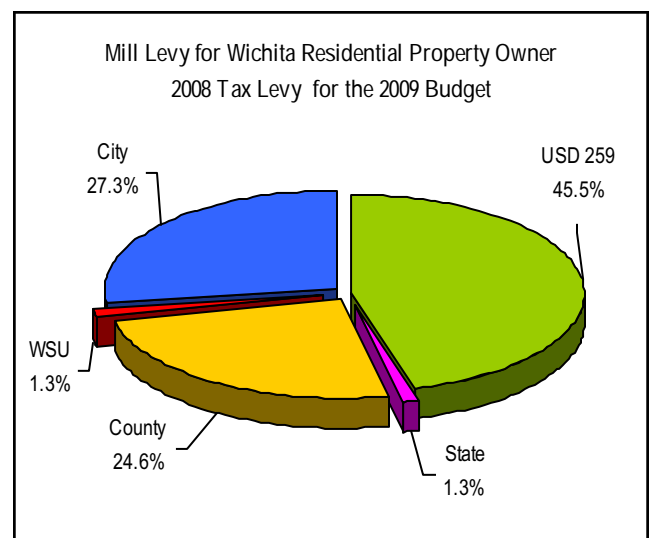
TAX RATES (Based on 2009 Values) FOR THE 2010 BUDGET YEAR		
Assessed valuation: \$3,160,050,000		
	TAXES TO BE LEVIED (Including Delinquencies)	MILL LEVY
General Fund	\$74,438,130	23.556
Debt Service Fund	\$26,860,430	8.500
Total	\$101,298,560	32.056

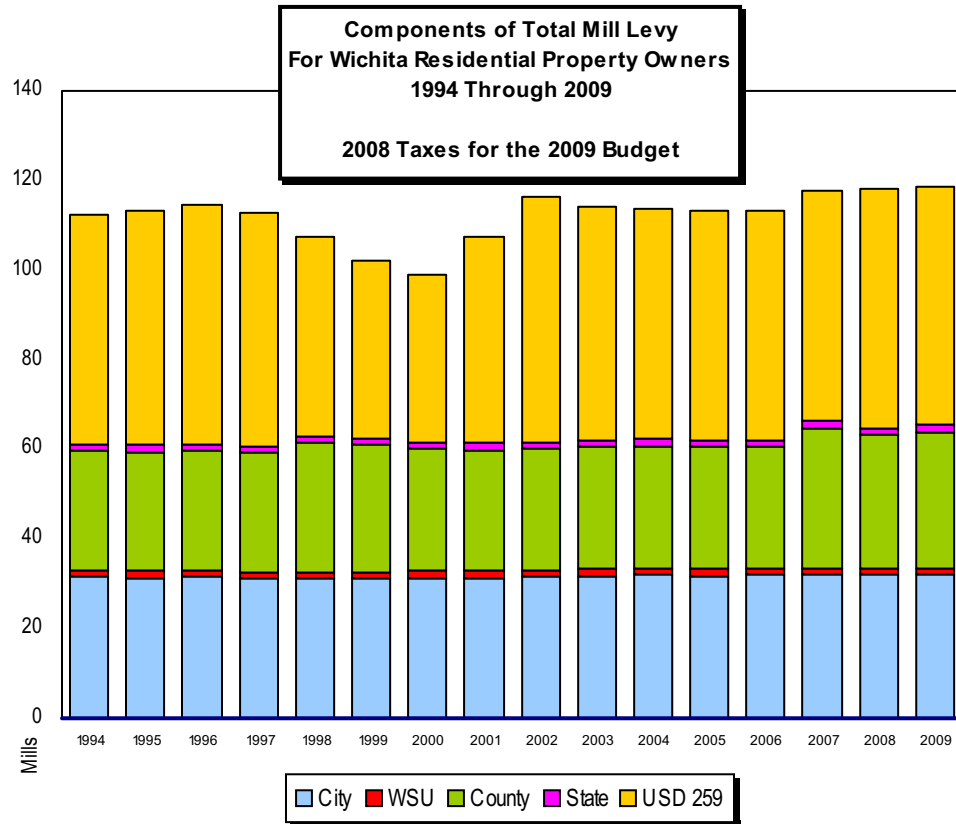
MARKET VALUE	X	ASSESSMENT RATIO	X	CITY TAX LEVY RATE	=	ESTIMATED CITY TAXES DUE
\$50,000	X	11.5%	X	0.032056	=	\$184
\$75,000	X	11.5%	X	0.032056	=	\$276
\$100,000	X	11.5%	X	0.032056	=	\$369

The assessed value is the market value times the classification rate. For example, the assessed value of a \$50,000 home (for purposes of taxation) is \$50,000 times 11.5%, or \$5,750.

Taxing District	Tax Levy Rate	Percent of Total
City of Wichita	32.056	27.3%
Sedgwick County	28.877	24.6%
WSU	1.500	1.3%
U.S.D 259	53.309	45.5%
State	1.500	1.3%
Total	117.242	100.0%

The tax levy rate is calculated by dividing the total revenue to be obtained from property taxes by the total assessed value for the taxing district. The table above shows the estimated 2008 tax year rates (based on preliminary assessed valuation estimates), which are used to finance the 2009 budget.





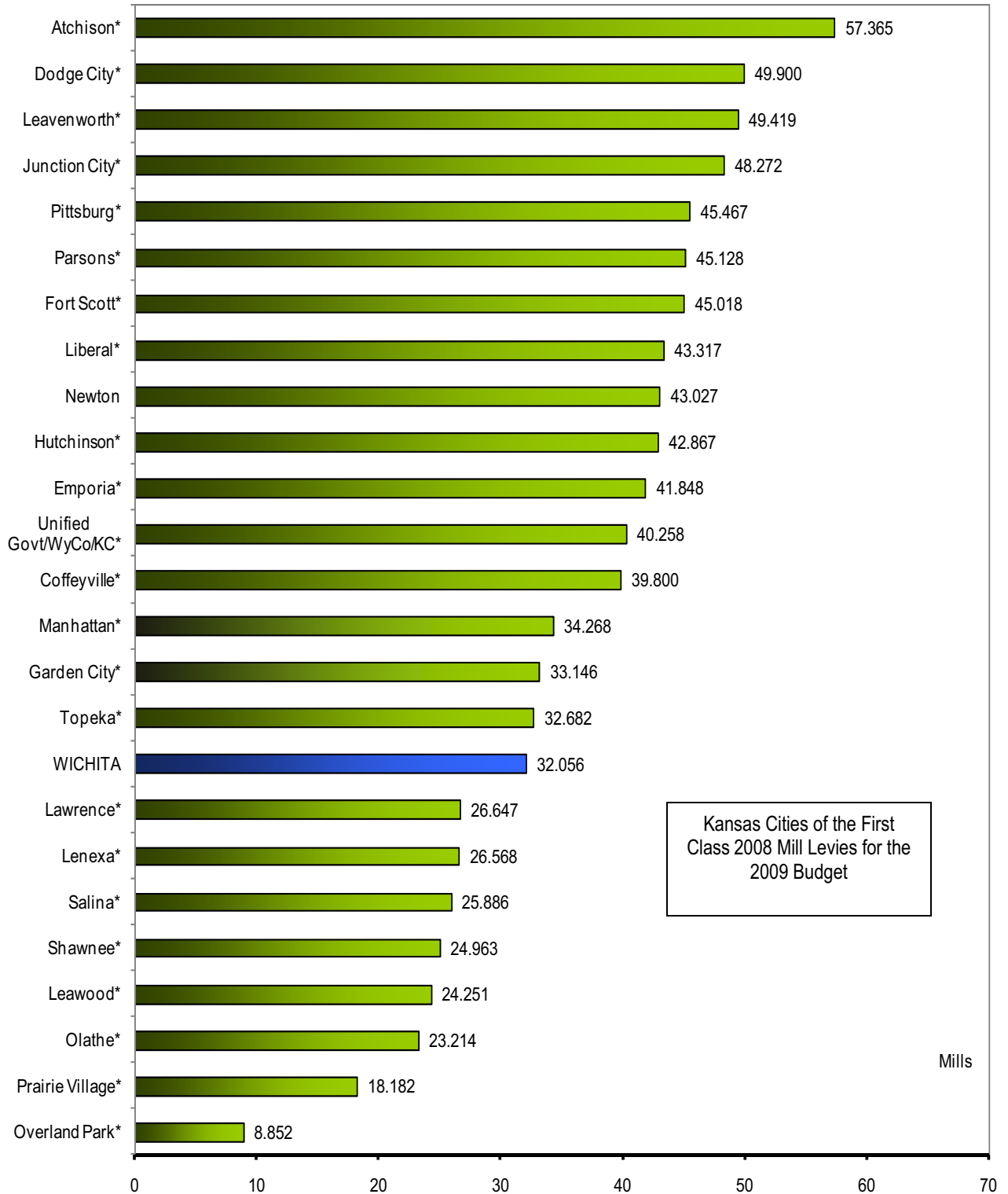
**Components of the Total Mill Levy
For Wichita Residential Property Owner
1994 Through 2009**

2008 Taxes for the 2009 Budget

Budget Year	City	County	WSU	State	USD 259	Total
1994	31.472	26.666	1.500	1.500	51.143	112.281
1995	31.290	26.622	1.500	1.500	52.508	113.420
1996	31.443	26.660	1.500	1.500	53.609	114.712
1997	31.247	26.561	1.500	1.500	51.874	112.682
1998	31.225	28.717	1.479	1.500	44.383	107.304
1999	31.253	28.138	1.500	1.500	39.636	100.027
2000	31.406	27.199	1.500	1.500	37.526	99.131
2001	31.359	27.057	1.543	1.500	46.163	107.622
2002	31.474	27.154	1.500	1.500	54.926	116.554
2003	31.845	27.276	1.500	1.500	51.839	113.960
2004	31.905	27.322	1.500	1.500	51.408	113.630
2005	31.828	27.263	1.500	1.500	51.296	113.387
2006	31.898	27.258	1.500	1.500	51.300	113.456
2007	31.953	29.815	1.500	1.500	51.296	116.064
2008	31.979	29.833	1.500	1.500	53.238	117.050
2009	32.056	28.877	1.500	1.500	53.309	117.242



Wichita has a lower mill levy than sixteen of the twenty-five Kansas cities of the first class. The eight cities with a lower mill levy than that of Wichita all impose a local city sales tax in addition to the local county sales tax.



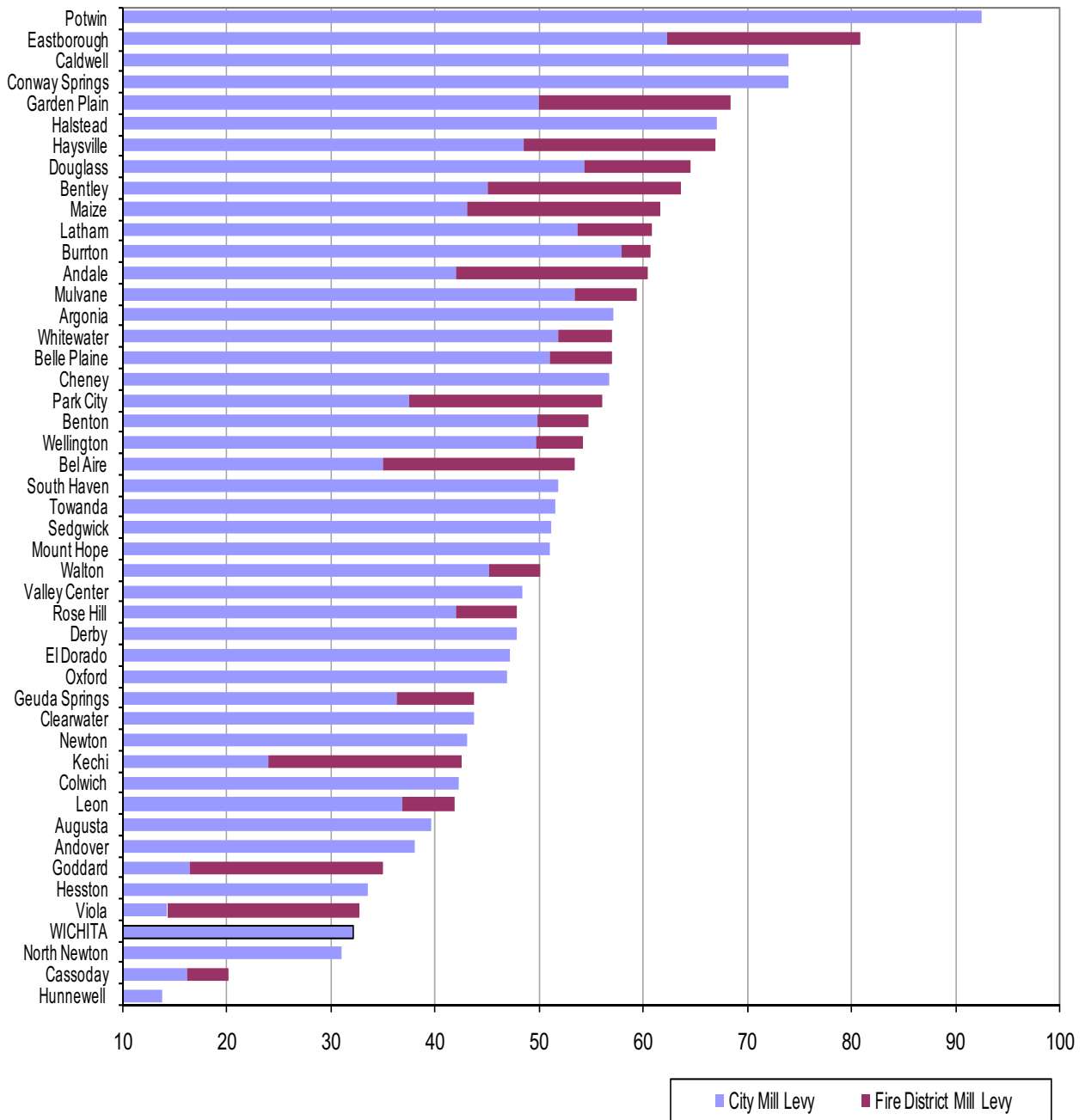


CITY	POPULATION	CITY LEVY	FIRE LEVY	COMBINED LEVY
Andale	841	41.894	18.501	60.395
Andover	9,898	37.910	0.000	37.910
Argonia	479	57.036	0.000	57.036
Augusta	8,683	39.552	0.000	39.552
Bel Aire	6,704	34.908	18.501	53.409
Belle Plaine	1,550	50.908	5.992	56.900
Bentley	496	45.033	18.501	63.534
Benton	809	49.752	4.920	54.672
Burrton	890	57.787	2.832	60.619
Caldwell	1,161	73.830	0.000	73.830
Cassoday	129	16.046	4.045	20.091
Cheney	1,988	56.605	0.000	56.605
Clearwater	2,337	43.661	0.000	43.661
Colwich	1,382	42.227	0.000	42.227
Conway Springs	1,206	73.830	0.000	73.830
Derby	22,058	47.756	0.000	47.756
Douglass	1,790	54.322	10.160	64.482
Eastborough	799	62.241	18.501	80.742
El Dorado	12,596	47.061	0.000	47.061
Garden Plain	836	49.863	18.501	68.364
Geuda Springs	194	36.273	7.440	43.713
Goddard	3,697	16.426	18.501	34.927
Halstead	1,886	66.977	0.000	66.977
Haysville	10,193	48.408	18.501	66.909
Hesston	3,701	33.416	0.000	33.416
Hunnewell	77	13.735	0.000	13.735
Kechi	1,703	23.954	18.501	42.455
Latham	162	53.638	7.169	60.807
Leon	640	36.784	5.073	41.857
Maize	2,872	43.022	18.501	61.523
Mount Hope	853	51.008	0.000	51.008
Mulvane	5,835	53.359	5.989	59.348
Newton	18,017	43.027	0.000	43.027
North Newton	1,573	30.961	0.000	30.961
Oxford	1,079	46.833	0.000	46.833
Park City	7,588	37.450	18.501	55.951
Potwin	433	92.511	0.000	92.511
Rose Hill	3,959	41.946	5.886	47.832
Sedgwick	1,631	51.033	0.000	51.033
South Haven	353	51.799	0.000	51.799
Towanda	1,354	51.456	0.000	51.456
Valley Center	6,297	48.367	0.000	48.367
Viola	205	14.200	18.501	32.701
Walton	287	45.097	4.945	50.042
Wellington	7,812	49.645	4.521	54.166
Whitewater	635	51.742	5.192	56.934
WICHITA	361,420	32.056	0.000	32.056
AVERAGE COMBINED CITY MILL LEVY			6.036	52.021

First, Second, and Third Class Cities
 Wichita Metropolitan Statistical Area:
 Sedgwick, Harvey, Butler, and Sumner Counties
 2008 Mill Levies for the 2009 Budget

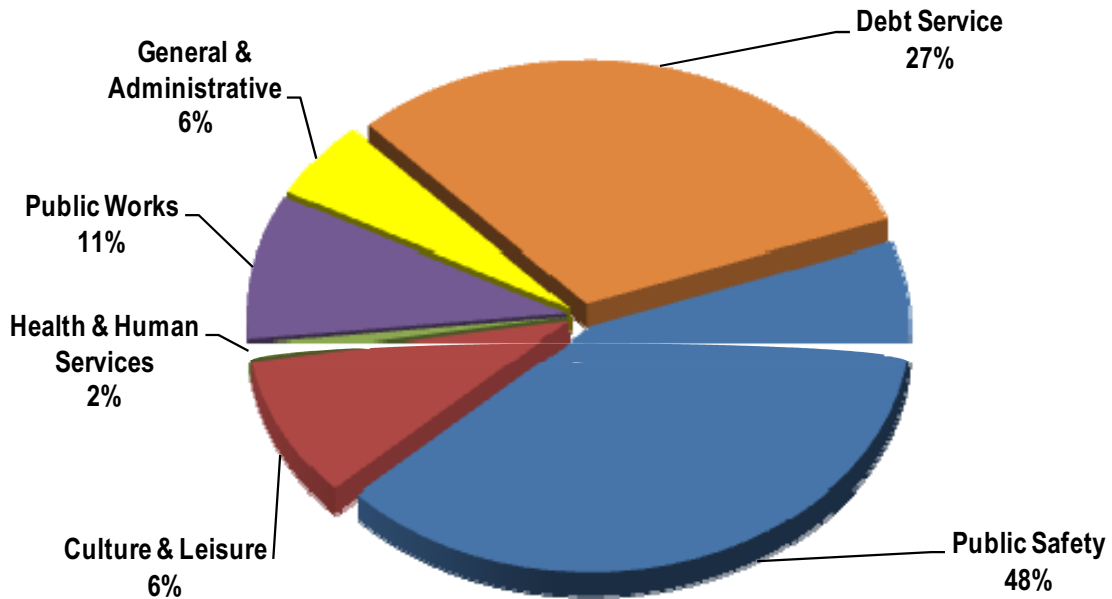


Combined City Mill Levies, Including Fire District Levies
 Wichita Metropolitan Statistical Area
2007 Mill Levies for the 2008 Budget





TOTAL CITY TAX SUPPORT BY FUNCTION



2010 FUNDING SOURCES FOR GENERAL FUND BUDGETS, BY FUNCTION

FUNDING SOURCE	PUBLIC SAFETY	PUBLIC WORKS / TRANSPORTATION	CULTURE AND RECREATION	HEALTH AND HUMAN SERVICES	ADMINISTRATION AND GENERAL	TOTAL
Current property taxes:						
Dollars (1000's)	\$ 45,383,680	\$ 10,666,460	\$ 6,002,210	\$ 1,766,660	\$ 6,152,860	\$ 69,971,870
Percent of budget	38%	24%	27%	34%	29%	33%
Other general funding:						
Dollars (1000's)	69,825,400	15,126,820	8,512,120	2,505,400	7,861,700	103,831,440
Percent of budget	59%	34%	39%	48%	37%	49%
Department-generated:						
Dollars (1000's)	3,754,230	18,081,670	7,424,260	971,700	2,820,140	33,052,000
Percent of budget	3%	41%	34%	19%	13%	16%
Administrative charges:						
Dollars (1000's)	0	0	0	0	4,207,780	4,207,780
Percent of budget	0%	0%	0%	0%	20%	2%
Total Funding	\$ 118,963,310	\$ 43,874,950	\$ 21,938,590	\$ 5,243,760	\$ 21,042,480	\$ 211,063,090



BUDGET FACTS

APPENDIX

The property tax subsidy is the amount left after all other revenue sources are allocated and subtracted. Other revenues include those directly generated by the department, administrative services provided to non-General Fund departments, and general sources (for example, franchise fees and local sales tax).

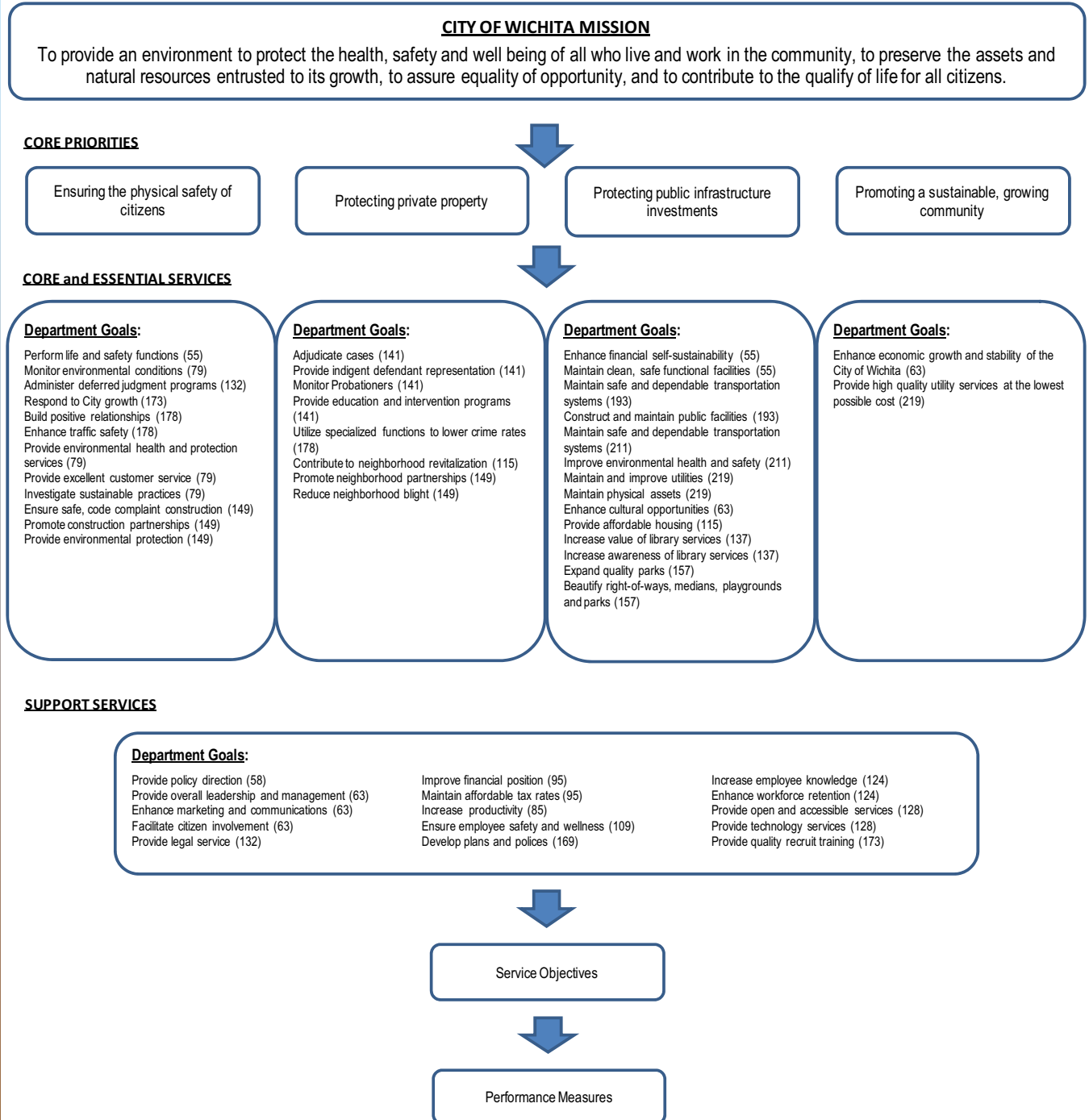
By Department	2010 ADOPTED BUDGET		Tax support by owner of home valued at \$50,000	Tax support by owner of home valued at \$75,000	Tax support by owner of home valued at \$100,000
	Property Tax Subsidy	Total Property Tax Levied (\$)*			
Police	28,108,070	29,902,180	\$54.53	\$81.79	\$109.05
Fire	15,474,380	16,462,100	\$30.02	\$45.03	\$60.04
Public Works & Flood Control	9,041,230	9,618,330	\$17.54	\$26.31	\$35.08
Park	3,072,850	3,268,990	\$5.96	\$8.94	\$11.92
Library	2,929,360	3,116,340	\$5.68	\$8.52	\$11.37
Transit	1,625,230	1,728,970	\$3.15	\$4.73	\$6.31
City Manager	2,996,970	3,188,270	\$5.81	\$8.72	\$11.63
Environmental Services	1,089,060	1,158,570	\$2.11	\$3.17	\$4.23
Finance	1,663,100	1,769,260	\$3.23	\$4.84	\$6.45
Municipal Court	1,170,420	1,245,130	\$2.27	\$3.41	\$4.54
Law	630,810	671,080	\$1.22	\$1.84	\$2.45
Human Resources	554,630	590,030	\$1.08	\$1.61	\$2.15
Planning	355,610	378,310	\$0.69	\$1.03	\$1.38
Office of Central Inspection	666,270	708,800	\$1.29	\$1.94	\$2.58
City Council	286,530	304,820	\$0.56	\$0.83	\$1.11
Non-departmental	307,330	326,950	\$0.60	\$0.89	\$1.19
General Fund	\$69,971,850	\$74,438,130	\$135.74	\$203.60	\$271.47
Debt Service Fund	\$25,248,802	\$26,860,430	\$48.98	\$73.47	\$97.96
TOTAL CITY TAX BILL	\$95,220,652	\$101,298,560	\$184.71	\$277.07	\$369.43
By Function					
Public Safety	45,383,680	48,280,500	\$88.04	\$132.06	\$176.08
Public Works/Transportation	10,666,470	11,347,300	\$20.69	\$31.04	\$41.38
Culture and Recreation	6,002,210	6,385,320	\$11.64	\$17.47	\$23.29
Health and Human Services	1,766,650	1,879,410	\$3.43	\$5.14	\$6.85
Administration and General	6,152,860	6,545,600	\$11.94	\$17.90	\$23.87
General Fund	\$69,971,870	\$74,438,130	\$135.74	\$203.60	\$271.47
Debt Service Fund	\$25,248,802	\$26,860,430	\$48.98	\$73.47	\$97.96
TOTAL CITY TAX BILL	\$95,220,672	\$101,298,560	\$184.71	\$277.07	\$369.43
* The total levy includes a delinquency allowance of 6 percent. The City levy, expressed in mills, is estimated at 32.056 (General Fund and Debt Service Fund). It is based on an assessed valuation of \$3.160 billion.					



CORE PRIORITY LINKAGE TO DEPARTMENTAL GOALS

APPENDIX

LINKAGE OF DEPARTMENT GOALS - The City Council has outlined four core priorities, based on the City's mission. These priorities drive departmental goals, with page number references included. In the narrative section of each department, those departmental goals are further linked to department service objectives and performance measures.





POSITION SUMMARY

APPENDIX

POSITION SUMMARY

COMPARISON OF AUTHORIZED POSITIONS, FULL TIME EQUIVALENTS (FTEs) AND FULL TIME POSITIONS

DEPARTMENT - SERVICE	2008 ACTUAL			2009 REVISED			2010 ADOPTED		
	GF	Other	Grant	GF	Other	Grant	GF	Other	Grant
Airport									
Airport Operations	0	115	0	0	115	0	0	115	0
Total Authorized Positions	0	115	0	0	115	0	0	115	0
Total Full Time Equivalents	0	114.25	0	0	114.25	0	0	114.25	0
Total Full Time Positions	0	114	0	0	114	0	0	114	0
City Council									
City Council Administration	10	0	0	10	0	0	10	0	0
Total Authorized Positions	10	0	0	10	0	0	10	0	0
Total Full Time Equivalents	10	0	0	10	0	0	10	0	0
Total Full Time Positions	10	0	0	10	0	0	10	0	0
City Manager									
Administration	5	0	0	5	0	0	5	0	0
Administrative Services	7	0	0	7	0	0	7	0	0
Arts & Cultural Programming	24	0	0	24	0	0	22	0	0
Convention Center	30	0	0	30	0	0	29	0	0
Neighborhood Services	5	0	8	5	0	8	4	0	8
Communications Team	5	0	0	5	0	0	5	0	0
Office of Urban Development	0	6	0	0	9	0	0	8	0
Property Management	0	3	0	0	0	0	0	0	0
Wichita Art Museum	0	26	0	26	0	0	26	0	0
Total Authorized Positions	76	35	8	102	9	8	98	8	8
Total Full Time Equivalents	75.5	33.75	8	101.5	7.75	8	74.0	6.75	8
Total Full Time Positions	74	33	8	100	7	8	73	6	8
Environmental Services									
Animal Control	25	0	0	25	0	0	25	0	0
Child Care Licensure	2	0	6	2	0	6	0	0	0
Food Protection & Tobacco Control	8	0	0	8	0	0	0	0	0
Administration	9	0	0	9	0	0	6	0	0
Air Quality	0	0	4	0	0	4	0	0	4
Environmental Assess. & Remediation	5	0	0	5	0	0	5	0	0
Stormwater Compliance	3	0	0	3	0	0	3	0	0
Water Resource Conservation	1	0	0	1	0	0	1	0	0
Water Quality	4	0	0	4	0	0	4	0	0
Nuisance Abatement	1	0	0	1	0	0	1	0	0
Total Authorized Positions	58	0	10	58	0	10	45	0	4
Total Full Time Equivalents	57.5	0	9	57.5	0	9	44.0	0	4
Total Full Time Positions	56	0	9	56	0	9	44	0	3
Finance									
Director's Office	11	0	0	11	0	0	11	0	0
Controller's Office	14	0	0	14	0	0	13	0	0
Purchasing	11	0	0	11	0	0	12	0	0
Treasury	19	0	0	19	0	0	18	0	0
Debt Management	6	0	0	6	0	0	6	0	0
Stationery Stores	0	1	0	0	1	0	0	0	0
Workers Compensation	0	2	0	0	2	0	0	2	0
Risk Management	0	1	0	0	1	0	0	1	0
Safety Office	0	2	0	0	2	0	0	2	0
Pension Management	0	6	0	0	6	0	0	6	0
Total Authorized Positions	61	12	0	61	12	0	60	11	0
Total Full Time Equivalents	60.25	12	0	60.25	12	0	59.5	11	0
Total Full Time Positions	58	12	0	58	12	0	57	11	0
Fire									
Operations	405	0	0	419	0	0	421	0	0
Fire Prevention	14	0	0	14	0	0	14	0	0
Administration	3	0	0	3	0	0	3	0	0
Total Authorized Positions	422	0	0	436	0	0	438	0	0
Total Full Time Equivalents	422	0	0	436	0	0	438	0	0
Total Full Time Positions	422	0	0	436	0	0	438	0	0



POSITION SUMMARY

APPENDIX

POSITION SUMMARY

COMPARISON OF AUTHORIZED POSITIONS, FULL TIME EQUIVALENTS (FTEs) AND FULL TIME POSITIONS

DEPARTMENT - SERVICE	2008 ACTUAL			2009 REVISED			2010 ADOPTED		
	GF	Other	Grant	GF	Other	Grant	GF	Other	Grant
Housing & Community Services									
Public Housing	0	0	36	0	0	36	0	0	36
Section 8	0	0	25	0	0	25	0	0	25
Community Investments Division	0	0	6	0	0	6	0	0	6
HOME Investments Partnerships Program	0	0	3	0	0	3	0	0	3
Neighborhood Improvement Services	0	0	6	0	0	6	0	0	6
Total Authorized Positions	0	0	76	0	0	76	0	0	76
Total Full Time Equivalents	0	0	74.62	0	0	74.62	0	0	74.62
Total Full Time Positions	0	0	71	0	0	71	0	0	71
Human Resources									
Employee Development	18	0	0	18	0	0	18	0	0
Career Development	0	0	14	0	0	15	0	0	15
Total Authorized Positions	18	0	14	18	0	15	18	0	15
Total Full Time Equivalents	18	0	14	18	0	15	18	0	15
Total Full Time Positions	18	0	14	18	0	15	18	0	15
IT/IS									
Information Technology Management	0	59	0	0	59	0	0	56	0
Total Authorized Positions	0	59	0	0	59	0	0	56	0
Total Full Time Equivalents	0	58.25	0	0	58.25	0	0	55.25	0
Total Full Time Positions	0	57	0	0	57	0	0	54	0
Law									
Prosecution & Diversion Services	11	0	0	11	0	0	11	0	0
Civil Litigation Services	15	0	0	15	0	0	15	0	0
Total Authorized Positions	26	0	0	26	0	0	26	0	0
Total Full Time Equivalents	25.25	0	0	25.25	0	0	25.25	0	0
Total Full Time Positions	25	0	0	25	0	0	25	0	0
Library									
Library Operations	142	0	13	142	0	12	142	0	12
Total Authorized Positions	142	0	13	142	0	12	142	0	13
Total Full Time Equivalents	114.8	0	9.95	114.8	0	8.95	114.8	0	9.95
Total Full Time Positions	88	0	6	88	0	5	88	0	5
Municipal Court									
Probation Monitoring & Supervision	25	3	0	26	3	0	26	3	0
Weekend Intervention	2	0	0	2	0	0	2	0	0
Case Management	85	0	0	85	0	0	85	0	0
Total Authorized Positions	112	3	0	113	3	0	113	3	0
Total Full Time Equivalents	110.25	3	0	111.25	3	0	111.25	3	0
Total Full Time Positions	84	3	0	85	3	0	85	3	0
Office of Central Inspection									
Building, Safety & Construction Enf.	0	50	0	0	51	0	0	50	0
Code Enforcement	5	26	0	5	27	0	5	27	0
Child Care Licensure	0	0	0	0	0	0	2	0	6
Food Protection	0	0	0	0	0	0	11	0	0
Total Authorized Positions	5	76	0	5	78	0	18	77	6
Total Full Time Equivalents	5	77	0	5	78	0	18	77	6
Total Full Time Positions	5	76	0	5	78	0	18	77	5
Park									
Administration	9	0	0	9	0	0	9	0	0
Botanica	4	0	0	4	0	0	4	0	0
Forestry & Central Support	67	0	0	67	0	0	67	0	0
Park Management	80	0	0	80	0	0	13	0	0
Recreation Center Programming	29	0	0	29	0	0	28	0	0
Golf	0	38	0	0	38	0	0	33	0
Total Authorized Positions	189	38	0	189	38	0	121	33	0
Total Full Time Equivalents	184	38	0	184	38	0	116.50	33	0
Total Full Time Positions	183	38	0	183	38	0	116	33	0



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COMPARISON OF AUTHORIZED POSITIONS, FULL TIME EQUIVALENTS (FTEs) AND FULL TIME POSITIONS

DEPARTMENT - SERVICE	2008 ACTUAL			2009 REVISED			2010 ADOPTED		
	GF	Other	Grant	GF	Other	Grant	GF	Other	Grant
Metropolitan Planning									
Metropolitan Planning	0	23	1	0	23	1	0	23	1
Transportation Planning	0	0	7	0	0	7	0	0	7
Total Authorized Positions	0	23	8	0	23	8	0	23	8
<i>Total Full Time Equivalents</i>	0	22.25	8	0	22.25	8	0	22.25	8
<i>Total Full Time Positions</i>	0	22	8	0	22	8	0	22	8
Police									
School Services	22	0	0	22	0	0	11	0	0
Beat Patrol	510	0	1	510	0	1	506	0	1
Air Patrol	5	0	0	5	0	0	5	0	0
Persons Crime Investigations	51	0	4	53	0	3	53	0	3
Property Crime Investigations	51	0	0	50	0	0	46	0	0
Special Investigations	29	0	0	28	0	0	28	0	0
Technical Services	27	0	0	26	0	0	26	0	0
Support Services	21	0	0	21	0	0	18	0	0
Police Training	16	0	0	16	0	0	15	0	0
Warrant Office	8	0	0	6	0	0	6	0	0
Security Services	18	0	0	19	0	0	19	0	0
Police Records	72	0	0	73	0	0	72	0	0
Special Operations	11	0	0	11	0	0	11	0	0
Professional Standards	5	0	0	5	0	0	5	0	0
Administration	9	0	0	9	0	0	9	0	0
Total Authorized Positions	855	0	5	854	0	4	830	0	4
<i>Total Full Time Equivalents</i>	853	0	5	852	0	4	828.50	0	4
<i>Total Full Time Positions</i>	851	0	5	850	0	4	826	0	4
Public Works									
Building Maintenance	111	0	0	111	0	0	111	0	0
Engineering	102	0	0	102	0	0	102	0	0
Signs and Signals	26	0	0	26	0	0	26	0	0
Pavement Maintenance	97	0	0	97	0	0	97	0	0
Pavement Cleaning	26	0	0	26	0	0	26	0	0
Administration	5	0	0	5	0	0	5	0	0
Landfill Post Closure Maintenance	0	2	0	0	2	0	0	2	0
Wichita/Valley Center Flood Control	0	18	0	0	18	0	0	18	0
Stormwater Utility	0	38	0	0	38	0	0	38	0
Fleet Maintenance	0	60	0	0	60	0	0	60	0
Total Authorized Positions	367	118	0	367	118	0	367	118	0
<i>Total Full Time Equivalents</i>	358.00	118.00	0.00	358.00	118.00	0.00	358.00	118.00	0.00
<i>Total Full Time Positions</i>	352	118	0	352	118	0	352	118	0
Transit									
Administration	0	11	0	0	11	0	0	11	0
Operations	0	69	0	0	69	0	0	69	0
Special Services	0	30	0	0	32	0	0	32	0
Maintenance	0	0	20	0	0	21	0	21	21
Total Authorized Positions	0	110	20	0	112	21	0	133	21
<i>Total Full Time Equivalents</i>	0	109.8	20	0	111.8	21	0	111.8	21
<i>Total Full Time Positions</i>	0	108	20	0	111	21	0	111	21
Wichita Water Utilities									
Water System Planning & Development	0	11	0	0	11	0	0	11	0
Water Distribution	0	68	0	0	65	0	0	65	0
Water Production	0	57	0	0	58	0	0	58	0
Customer Service	0	80	0	0	83	0	0	81	0
Administration	0	14	0	0	13	0	0	13	0
Wastewater Maintenance	0	87	0	0	87	0	0	87	0
Wastewater Treatment	0	76	0	0	76	0	0	74	0
Total Authorized Positions	0	393	0	0	393	0	0	389	0
<i>Total Full Time Equivalents</i>	0	376.75	0	0	376.75	0	0	372.75	0
<i>Total Full Time Positions</i>	0	354	0	0	354	0	0	350	0
Total Authorized Positions	2,341	982	154	2,381	960	154	2,286	966	155
Total Full Time Equivalents	2,293.55	963.05	148.57	2,333.55	940.05	148.57	2,215.80	925.05	149.57
Total Full Time Positions	2,226.00	935.00	141.00	2,266.00	914.00	141.00	2,150.00	899.00	140.00



Photo Courtesy *Larry Hatteberg*

The Keeper of the Plains sculpture raises his face toward the sky and lifts his arms in supplication to the Great Spirit.

THE KEEPER OF THE PLAINS...

A symbol of Wichita and Sedgwick County, this majestic 10-foot sculpture was designed by Blackbear Bosin (1921-1980), a Kiowa Comanche and internationally recognized artist, muralist and designer. On May 18, 1977 a ceremony took place to dedicate the Keeper, which was designated as a Wichita Bicentennial project. The project was rededicated to the community on the 100th anniversary of that Bicentennial project date. The 5-ton sculpture was placed at the confluence of the little and big Arkansas rivers, which is considered a sacred site by native Americans and was home to the Wichita tribe for many years.

A 2007 project to elevate the sculpture on a 10-foot rock promontory so it could be seen from farther away was completed and officially dedicated by Mayor Carl Brewer and the City Council on May 18, 2007.



POSITION CHANGES SUMMARY

APPENDIX

POSITION ADDITIONS AND DELETIONS - COMPARED TO THE 2009 ADOPTED BUDGET

DEPARTMENT	2009 REVISED	2010 ADOPTED	FUNDING
CITY MANAGER'S OFFICE			
Administrative Services Positions		(1.00)	
<i>Administrative Aide III to PT</i>		(0.50)	General Fund
<i>Program Coordinator</i>		(0.50)	General Fund
Arts & Cultural Programming		(2.00)	
<i>Cowtown Event Coordinator</i>		(1.00)	General Fund
<i>Cowtown Rental Coordinator</i>		(1.00)	General Fund
Convention Center		(1.00)	
<i>Division Manager</i>		(1.00)	General Fund
Neighborhood Services		(1.00)	
<i>Program Specialist</i>		(1.00)	General Fund
Office of Urban Development		(1.00)	
<i>Secretary</i>		(1.00)	Eco. Dev. Fund
CITY MANAGER'S OFFICE TOTAL		(6.00)	
ENVIRONMENTAL SERVICES			
Child Care Licensure		(7.50)	
<i>Division Supervisor</i>		(1.00)	General Fund
<i>Community Health Nurse I</i>		(1.00)	General Fund
<i>Community Health Nurse II</i>		(1.00)	Grant Funds
<i>Community Health Nurse I</i>		(2.00)	Grant Funds
<i>Counselor</i>		(1.00)	Grant Funds
<i>Clerk II</i>		(1.00)	Grant Funds
<i>Community Health Nurse I (50% Part time)</i>		(0.50)	Grant Funds
Food Protection & Tobacco Control		(8.00)	
<i>Division Supervisor</i>		(1.00)	General Fund
<i>Public Health Sanitarian I</i>		(7.00)	General Fund
Administration		(3.00)	
<i>Division Manager</i>		(1.00)	General Fund
<i>Customer Service Clerk</i>		(2.00)	General Fund
ENVIRONMENTAL SERVICES TOTAL		(18.50)	
FINANCE			
Controller's Office		(1.00)	
<i>Secretary</i>		(1.00)	General Fund
Purchasing		-	
<i>Buyer</i>		1.00	General Fund
<i>Buyer</i>		(1.00)	Stores Fund
Treasury		(0.50)	
<i>Customer Service Clerk I</i>		(0.50)	General Fund
FINANCE TOTAL		(1.50)	



POSITION CHANGES SUMMARY

APPENDIX

POSITION ADDITIONS AND DELETIONS - COMPARED TO THE 2009 ADOPTED BUDGET

DEPARTMENT	2009	2010	
POSITION TITLE	REVISED	ADOPTED	FUNDING
FIRE			
Fire Operations		2.00	
<i>Systems Analyst I</i>		1.00	General Fund
<i>Administrative Aide I</i>		(1.00)	General Fund
<i>Clerk II</i>		1.00	General Fund
<i>Clerk I</i>		2.00	General Fund
<i>Secretary</i>		(1.00)	General Fund
FIRE TOTAL		2.00	
HUMAN RESOURCES			
Career Development	1.00		
<i>Fiscal Analyst</i>	1.00		Grant Funds
HUMAN RESOURCES TOTAL	1.00		
INFORMATION TECHNOLOGY			
Information Technology Management		(3.00)	
<i>Print Shop Supervisor</i>		(1.00)	IT/IS Fund
<i>Senior Storekeeper</i>		(1.00)	IT/IS Fund
<i>Printing Press Operator I</i>		(1.00)	IT/IS Fund
INFORMATION TECHNOLOGY TOTAL		(3.00)	
LIBRARY			
Library Operations	(0.50)		
<i>Clerk I</i>	(0.50)		Grant Funds
LIBRARY TOTAL	(0.50)	-	
OFFICE OF CENTRAL INSPECTION			
Building Safety & Construction Enforcement		(1.00)	
<i>Combination Inspector</i>		(1.00)	OCI Fund
Child Care Licensure		7.50	
<i>Division Supervisor</i>		1.00	General Fund
<i>Community Health Nurse I</i>		1.00	General Fund
<i>Community Health Nurse II</i>		1.00	Grant Funds
<i>Community Health Nurse I</i>		2.00	Grant Funds
<i>Counselor</i>		1.00	Grant Funds
<i>Clerk II</i>		1.00	Grant Funds
<i>Community Health Nurse</i>		0.50	Grant Funds
Food Protection & Tobacco Control		11.00	
<i>Division Supervisor</i>		1.00	General Fund
<i>Public Health Sanitarian I</i>		7.00	General Fund
<i>Division Manager</i>		1.00	General Fund
<i>Customer Service Clerk II</i>		2.00	General Fund
OFFICE OF CENTRAL INSPECTION TOTAL		17.50	



POSITION CHANGES SUMMARY

APPENDIX

POSITION ADDITIONS AND DELETIONS - COMPARED TO THE 2009 ADOPTED BUDGET

DEPARTMENT	2009	2010	
POSITION TITLE	REVISED	ADOPTED	FUNDING
<u>PARK AND RECREATION</u>			
Park Management		(66.50)	
General Supervisor II		(2.00)	General Fund
Ground Maintenance Supervisor		(13.00)	General Fund
Equipment Operator II		(4.00)	General Fund
Gardening Supervisor I		(1.00)	General Fund
Gardener II		(5.00)	General Fund
Equipment Operator I		(16.00)	General Fund
Gardener I		(2.00)	General Fund
Maintenance Worker		(11.00)	General Fund
Laborer		(12.00)	General Fund
Clerk I		(0.50)	General Fund
Golf		(5.00)	
Greenskeeper		(1.00)	Golf Fund
Maintenance Worker		(1.00)	Golf Fund
Laborer		(3.00)	Golf Fund
Recreational Programming		(1.00)	
Assistant Recreation Supervisor		(1.00)	General Fund
PARK AND RECREATION TOTAL		(72.50)	
<u>POLICE</u>			
School Services		(11.00)	
Police Officers (School Resource Officers)		(11.00)	General Fund
Beat Patrol		(4.00)	
Station Clerk		(1.00)	General Fund
Clerk III		(3.00)	General Fund
Property Crime Investigations		(4.00)	
Police Officer		(4.00)	General Fund
Support Services		(3.00)	
Police Officer (DARE)		(3.00)	General Fund
Warrant Office	(1.00)		
Police Sergeant	1.00		General Fund
Customer Service Clerk I	(1.00)		General Fund
Clerk II	(1.00)		General Fund
Police Records	-	(1.00)	
Public Safety Administrator	(1.00)		General Fund
Police Captain	1.00		General Fund
Customer Service Clerk II		(1.00)	General Fund
Training		(1.00)	
Lieutenant I		(1.00)	General Fund
POLICE TOTAL	(1.00)	(24.00)	



POSITION CHANGES SUMMARY

APPENDIX

POSITION ADDITIONS AND DELETIONS - COMPARED TO THE 2009 ADOPTED BUDGET

<u>DEPARTMENT</u>	2009	2010	
<u>POSITION TITLE</u>	<u>REVISED</u>	<u>ADOPTED</u>	<u>FUNDING</u>
TRANSIT			
Special Services	<u>2.00</u>		
<i>Van Driver</i>	2.00		Other Fund
Maintenance	<u>1.00</u>		
<i>Bus Mechanic A</i>	1.00		Other Fund
TRANSIT TOTAL	3.00	-	
WATER UTILITY			
Water Distribution	<u>(3.00)</u>		
<i>Special Water Service Representative</i>	(3.00)		Water Utility Fund
Water Production	<u>1.00</u>		
<i>Section Engineer</i>	1.00		Water Utility Fund
Customer Service	<u>3.00</u>	<u>(1.00)</u>	
<i>Information Systems Coordinator</i>	1.00		Water Utility Fund
<i>Account Clerk III</i>	(1.00)		Water Utility Fund
<i>Special Water Service Representative</i>	11.00		Water Utility Fund
<i>Customer Service Clerk II</i>	1.00		Water Utility Fund
<i>Water Service Representative</i>	(9.00)		Water Utility Fund
<i>Customer Service Clerk I</i>		(1.00)	Water Utility Fund
Administration	<u>(1.00)</u>		
<i>Secretary</i>	(1.00)		Water Utility Fund
Wastewater Treatment		<u>(2.00)</u>	
<i>Environmental Scientist</i>		(1.00)	Sewer Utility Fund
<i>Environmental Services Specialist</i>		(1.00)	Sewer Utility Fund
WATER UTILITY TOTAL	-	(3.00)	
	2.50	(109.00)	

Total Additions	18.00	4.00
Total Shifts:		
Eliminations	(1.00)	(20.00)
Adds	1.00	20.00
Total Eliminations	<u>(15.50)</u>	<u>(113.00)</u>
Net Total	2.50	(109.00)

General Fund	-	(96.00)
Other Funds	2.00	(13.00)
Grant Funds	0.50	-
Net Total	2.50	(109.00)

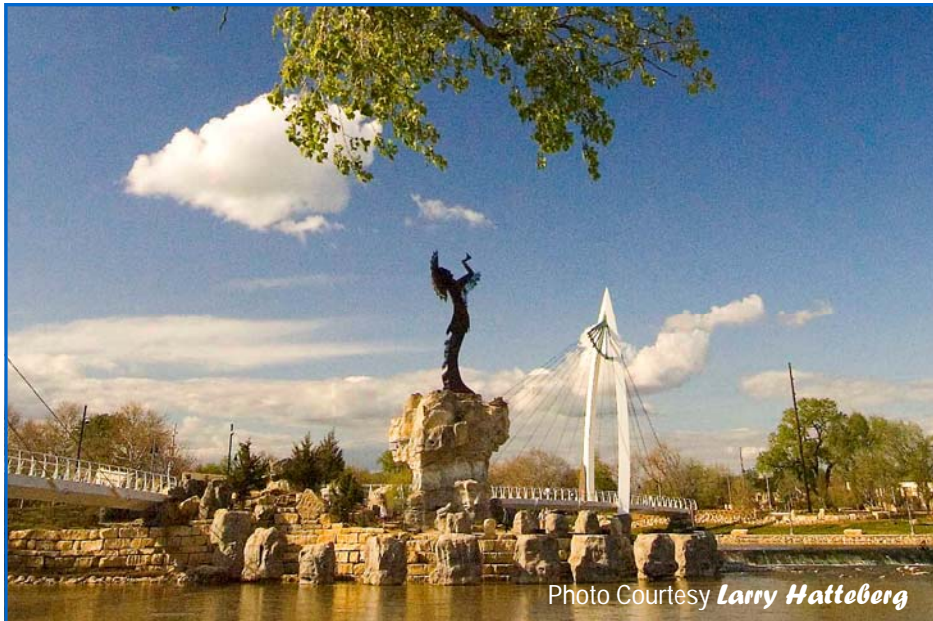


Grant Summary - 2010-2011 Adopted Budget

Department/Service Description	2008 Actual	2009 Adopted	2009 Revised	2010 Adopted	2011 Approved
City Manager					
Neighborhood Services (CSBG)	699,056	622,647	576,365	582,612	587,632
Sub-Total	699,056	622,647	576,365	582,612	587,632
Environmental Services					
Child Care Licensure (KDHE)	287,000	287,000	287,000	0	0
Air Quality (KDHE)	316,489	316,530	316,535	316,535	316,535
Sub-Total	603,489	603,530	603,535	316,535	316,535
Housing and Community Services					
Public Housing (HUD)	4,513,585	4,373,052	4,328,350	4,428,891	4,458,766
Section 8 Housing Assistance (HUD)	13,305,200	13,720,976	13,787,247	13,824,434	13,839,756
Community Investments (CDBG)	1,706,955	2,610,808	2,517,528	2,508,556	2,513,442
HOME Investment Partnerships (HUD)	1,931,818	1,791,413	1,795,145	1,801,514	1,802,838
Neighborhood Improvement Services (HUD)	430,508	450,671	460,763	476,972	482,020
Sub-Total	21,888,066	22,946,920	22,889,033	23,040,367	23,096,822
Human Resources					
Career Development (CSBG)	722,286	848,332	1,112,618	1,236,905	1,151,560
Sub-Total	722,286	848,332	1,112,618	1,236,905	1,151,560
Library					
Operations - Grant	545,388	588,230	577,912	531,091	531,091
Sub-Total	545,388	588,230	577,912	531,091	531,091
Office of Central Inspection					
Code Enforcement (CSBG)	235,754	167,900	503,015	455,284	171,000
Child Care Licensure (KDHE)	0	0	0	295,000	295,000
Sub-Total	235,754	167,900	503,015	750,284	466,000
Planning					
Historical Preservation (CDBG)	201,520	214,883	227,660	122,871	122,871
Transportation Planning - Grant	685,393	659,850	915,176	1,019,965	1,019,965
Sub-Total	886,913	874,733	1,142,836	1,142,836	1,142,836
Police					
Offender Reentry	77,406	81,852	80,870	73,508	74,575
Persons Crimes - Grant	151,393	240,795	252,452	257,209	259,343
Sub-Total	228,799	322,647	333,322	330,717	333,918
TOTAL	25,809,751	26,974,939	27,738,636	27,931,347	27,626,394

Grants are shown for informational purposes only. They operate primarily on fiscal years and are approved through a separate process that is approved by the City Council.

Community Development Block Grant	CDBG
Community Services Block Grant	CSBG
Kansas Department of Health & Environment	KDHE
U.S. Department of Housing and Urban Development	HUD



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—A—

AAAE. *American Association of Airport Executives.* Professional association for airport personnel at general aviation and commercial service airports.

APWA. *American Public Works Association.* A professional association of public agencies, private sector companies, and individuals in public works.

ARRA. *American Recovery and Reinvestment Act.* A 2009 Congressional act that invests federal money in local projects.

AWWA. *American Water Works Association.* A nonprofit scientific and educational society focused on improving the quality and supply of drinking water.

Ad Valorem Tax. A tax levied on the assessed value of both real and personal property in proportion to the value of the property (commonly referred to as “property tax”).

Accrual. Normally there are 1-2 days in which a biweekly pay period ends that do not coincide with the end of the year. Accrual is the personal services for those days.

Administrative Charge. Payments to the General Fund for indirect costs incurred against General Fund budgets.

Adopted Budget. A financial plan presented, reviewed and approved by the governing body for the upcoming or current fiscal year.

Alcoholic Liquor Tax. A tax on gross receipts from the sale of liquor at retail.

Allocation. Assigning one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities or other logical measures of use.

Annual Budget. A financial plan that consists of policy and funding priorities, as well as a presentation of the economic outlook for a given fiscal year.

Appraised Value. Market dollar value given to real estate, utilities, and personal property; established through notification, hearing and appeals and certification process.

Appropriation. An authority and allocation created by City Council that permits the officials to incur obligations against, and to make expenditures of, governmental resources (revenues).

Assessed Value. Appraised value of property adjusted downward by a classification factor, to determine the basis for distributing the tax burden to property owners.

Asset. Government resources that have monetary value.

Attrition. A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions. Employee positions, which are authorized in the adopted budget, to be filled during the year.

Audit. A review of the City’s accounts by an independent accounting firm to substantiate year-end fund balances, reserves, and cash on hand.

—B—

BOMA. *Building Owners and Managers Association.* A federated collection of local associations that provides information and programs for industry professionals.

Balanced Budget. Management of the financial plan with the objective of ensuring that expenditures do not exceed revenues.

Base Budget. Cost of continuing the existing levels of service in the current budget year.

Benchmark. Comparing local performance statistics with selected benchmarks is a valuable step in evaluating municipal operations. Benchmarking entails the analysis of performance gaps between one’s own organization and best-in-class performers, the identification of differences that account for the gap, and the adaptation of key processes for implementation in an effort to close the gap. The City uses benchmarks to provide information about the efficient delivery of quality services.

Bond. A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The City sells bonds as a means of borrowing revenue for costly projects and repays the debt to the lender over an extended period of time, similar to the manner in which a homeowner repays a mortgage. A bond differs from a note in two ways. A bond is issued for a longer period of time than a note and requires greater legal formality. Bonds are primarily used to finance capital projects.

Budget. Financial plan consisting of estimated revenues and expenditures (purposes) for a specified time. The operating budget provides for direct services and support functions of the City (e.g.; Police, Fire, Public Works, etc.). The capital budget (Capital Improvement Program) provides for improvements to the City’s infrastructure and facilities, and utilizes long-term financing instruments. (See also *Adopted Budget, Annual Budget, Balanced Budget, Base Budget, Capital Budget, City Budget, Municipal Budget, Operating Budget, Revised Budget.*)



Budget Amendment. Legal means by which an adopted expenditure authorization or limit is increased and could be authorized with a publication, a hearing or a re-certification of the budget.

Budget Calendar. The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budget Message. A general policy discussion of the budget as presented in writing by the budget-making authority to the City Council. The message outlines the budget plan and main points of interest. The City's budget message is presented as the City Manager's letter in the proposed and adopted budget documents.

Budgetary Basis. This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budgeting For Outcomes (BFO). A top-to-bottom review of everything government does, from the citizens' perspective, not the agencies'. Instead of starting with last year's spending, BFO starts with what really matters: the results citizens value.

—C—

Capital Budget. A financial plan for the first fiscal year of the ten-year Capital Improvement Program, which is also the fiscal year covered in the Adopted Budget. (See also *Capital Improvement Program*.)

Capital Expenditures. A capital expenditure is any significant physical acquisition, construction, replacement, or improvement to a City service delivery system. Capital projects cost over \$5,000 and have a useful life of at least 10 years, and are funded from the Capital Improvement Program (capital budget).

Capital Improvement Program (CIP). A ten-year expenditure plan financing new infrastructure and facilities, or improvements to the existing infrastructure and facilities. Set forth in the CIP is the name of each project, the expected beginning and ending date, the amount to be expended in each year and the proposed method of financing the projects.

Capital Outlay. An item of non-expendable nature with a value greater than \$1,500 and with an anticipated life of more than one year but less than 10 years under normal use.

Carry-Over. Appropriated funds that remain unspent at the end of a fiscal year and are allowed to be retained in the appropriating budget and expended in subsequent fiscal years for the purpose designated.

Cash Basis. A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Charges for Current Services and Sales. Revenue derived from all charges required for current services and sales such as the recording of legal instruments, the sale of certificates, examination fees, the sale of department division manuals, street cut repairs, safety charges and sales, nursing fees, and other health charges and sales.

City Budget. A financial plan for the allocation of government resources and services within a municipality. (See also *Municipal Budget*.)

City Council. The legislative (governing) body of the City.

City Manager. An official appointed and employed by an elected council to direct the administration of a city government on a day-to-day basis.

City of the First Class. (See also *First Class City*.)

Collective Bargaining Agreement. A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Commodity. An expendable item used by operating activities. Examples include office supplies, repair and replacement parts for equipment, toilet supplies, and gasoline and oil.

Consumer Price Index (CPI). A statistical description of price levels provided by the United States Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency. A budgetary reserve amount established for emergencies or unforeseen expenditures not otherwise known at the time the budget is adopted.

Contractual Services. A cost related to a legal agreement. Examples include insurance premiums, utility costs, printing services and temporary employees (hired through a private firm).



Council—Manager Government. A system of local government that combines political leadership of elected officials in the form of a governing body with day-to-day management by a City Manager.

Council Member. Elected official who represents the interests of the citizens of a specified district within the City. A Council Member serves a four-year term, and cannot serve more than two consecutive terms.

—D—

Dealers' Stamp Tax. Taxes paid on new and used automobiles by dealers in lieu of ad valorem taxation on automobile dealers' vehicle inventory.

Debt Service. Principal and interest requirements on outstanding debt according to a predetermined payment schedule. *(For additional information, see pages 183-204 of this volume or page 396 of Volume 2.)*

Deficit. An excess of current-year expenditures over current-year resources.

Delinquent Tangible Property Tax. Ad valorem property taxes collected from previous tax years.

Department. The basic unit of service responsibility, encompassing a broad mission of related activities.

Depreciation. Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Disbursement. The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program. A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

Division. A sub-unit of a department that encompasses a substantial portion of the duties assigned to a department. May consist of several sections, which in turn may consist of clearly defined activities.

—E—

EPA. *United States Environmental Protection Agency.* The EPA is the primary environmental regulatory arm of the federal government. It regulates pollution that impacts air and water quality in order to maintain public health.

Economic Development. The process of attracting new businesses by use of incentives or innovative financing methods.

Efficiency. Effective operation as measured by a comparison of production with cost (as in energy, time, and money), or the ratio of the useful energy delivered by a dynamic system to the energy supplied to it.

Effectiveness. Producing a decided, decisive, or desired effect.

Employee (or Fringe) Benefits. Contributions made by a government to meet commitments or obligations for employees beyond base pay. The government's share of costs for Social Security and the various pension, medical and life insurance plans are included.

Encumbrance. Obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are eliminated when paid or when an actual liability is established. *(See also Prior Year Encumbrance.)*

Enterprise Fund. Used for government functions that are self-supporting. Enterprise funds belong to the group of funds called "proprietary" and account for operations that provide services to the community at large.

Entitlements. Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the State or Federal government.

Expenditure. Actual outlay of funds. Expenditures are budgeted by function: personal services (salaries and benefits), contractual services, commodities (materials and supplies), capital outlay, and other (including transfers out, debt service, contingencies and inventory clearing accounts).

Expense. Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

—F—

FAA. *Federal Aviation Administration.* The Federal agency that ensures civil aviation safety. FAA operates the air traffic control system and regulates commercial and general aviation air travel.

FDA. *Food and Drug Administration.* The FDA regulates the food supply and ensures that products are truthfully labeled as well as regulating drug safety.



FHWA. *Federal Highway Administration.* Although State, local, and tribal governments own most of the Nation's highways, FHWA provides financial and technical support to them for constructing, improving, and preserving America's highway system.

FTE. *Full-Time Equivalent.* A measure of the total quantity of all employees. The FTE converts all employee work activity into a number equivalent to work activity hours performed by full-time employees. This serves as a standard measure among departments. A standard 40-hour per week full-time employee is equivalent to 1 FTE. (e.g., If a seasonal employee is calculated at 25%, the FTE is calculated at 0.25).

Federal and State Grants and Contributions. Revenue received from the federal and State governments under an administrative agreement to provide financial assistance for programs such as low-cost housing, youth programs, health-related programs, or other federal and State-supported projects.

Financing. Furnishing the necessary funds to operate or conduct a program or business. Funds can be raised internally, borrowed, or received from a grant.

First Class City. A city which gains its powers from State Statutes.

Fines and Penalties. Revenue derived primarily from Municipal Court fines, forfeits, and penalties.

Fiscal policy. A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year. The 12-month budget period. The fiscal year for the City of Wichita is the January through December calendar year.

Fixed Assets. Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Capital assets are also called fixed assets.

Fixed Costs. Those costs that vary little relative to service levels provided.

Franchise Fee. An annual assessment paid by utilities for the privilege of doing business in Wichita. The current rate is five percent of a utility's gross receipts.

Full-Time Equivalent Position (FTE). A position converted to the decimal equivalent based on 2,080 hours per year. For example, a summer lifeguard working 8 hours per day for four months, or 690 hours, would be equivalent to .3 of a full-time position.

Fund. Accounting entity with accounts for recording revenues and expenditures to carry on specific purposes.

Fund Balance. The total dollars remaining after current expenditures for operations and debt service for capital improvements are subtracted from the sum of the beginning fund balance and current resources. The City Council policy goal is to maintain a total appropriated and unappropriated fund balance/reserve between five to ten percent of the General Fund expenditure budget. State law allows a maximum of 5 percent of certified budgets/funds to be unappropriated.

—G—

GAAP. *Generally Accepted Accounting Principles.* Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GCSAA. *Golf Course Superintendents Association of America.* A non-profit organization for professionals who manage golf courses.

GFOA. *Government Finance Officers Association.* The professional association of state/provincial and local finance officers in the United States and Canada.

Gasoline Tax. A tax on the use, sale, or delivery of all motor-vehicle fuels used, sold, or delivered in this State for any purpose whatsoever. Taxation rates are set by a formula established by the Kansas Department of Revenue.

General Fund. The City's principal operating account, which is supported primarily by taxes and fees having no restriction on their use.

Goal. A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless. The Transforming Wichita goals are: a safe and secure community, economic vitality and affordable living, efficient infrastructure, improving the quality of life, improving the core area and neighborhoods, and an internal focus to improve government operations.

Governing Body. Consists of one Mayor and six Council Members, each representing one of six districts within the City.



Governmental Funds. An accounting entity used to account for operations that rely mostly on current assets and current liabilities. Governmental funds include the General Fund, special revenue funds, and the Debt Service Fund.

Grants. Funding obtained from an outside source (Federal, State, local and foundation) in support of the City's strategic goals and objectives. Use of grant funding must be consistent with the goals of the entity providing the funding.

—H—

HAPLR. *Hennen's American Public Library Ratings and Index.* HAPLR ratings are based on data from the United States Federal-State Cooperative Service. It is a ratings index released for public libraries in the United States.

HUD. *United States Department of Housing & Urban Development.* A Federal agency that is charged with increasing homeownership, supporting community development, and improving access to affordable housing. HUD administers the CDBG (Community Development Block Grant) program.

—I—

ICMA. *International City/County Management Association.* ICMA is the professional and educational organization for chief appointed managers, administrators, and assistants in cities, towns, counties, and regional entities.

Infrastructure. The physical assets or foundation of the City, including buildings, parks, streets, and water and sewer systems.

Interest Earnings. Revenue derived from the proper management of the City's assets, through investment of public funds being held until expended or distributed to other units of government. Revenue derived from the proper management of the City's assets, through investment of public funds being held until expended or distributed to other units of government.

Intergovernmental Revenue. Revenue received from Federal, State and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Fund. An accounting entity used to account for operations that provide services to City departments at cost. Like enterprise funds, internal service funds belong to the "proprietary" group of funds.

—K—

KDHE. *Kansas Department of Health and Environment.* Established to optimize the promotion and protection of the health of Kansans through efficient and effective public health programs and services and through preservation, protection, and remediation of natural resources of the environment.

KDOT. *Kansas Department of Transportation.* The agency's primary activities are road and bridge maintenance; transportation planning, data collection and evaluation; project scoping, designing and letting; contract compliance inspection of material and labor; Federal program funding administration; and administrative support.

KEHA. *Kansas Environmental Health Association.* A non-profit organization that promotes competency and effectiveness in the regulation of the Kansas environment.

KLA. *Kansas Library Association.* The Kansas Library Association is a nonprofit, educational organization that promotes library and information.

Kansas Statutes Annotated (KSA). All laws enacted by the Legislature. These Statutes are published by the Kansas Revisor of Statutes after the closing of the regular session.

—L—

LKM. *League of Kansas Municipalities.* A voluntary, nonpartisan federation of over 500 Kansas cities.

Laws. A binding custom or practice of a community: a rule of conduct or action prescribed or formally recognized as binding or enforced by a controlling authority.

Liability. Debts or obligations owed to one entity to another entity payable in money, goods or services.

Licenses. A legal document issued by a government granting privileges to the holder to engage in a regulated activity. All licenses issued by the City of Wichita are for regulatory purposes and are based on the premise of protecting the public safety, health, and general welfare. Licenses are issued after certain requirements and standards are fulfilled.

Line Item. The smallest expenditure detail in department budgets. The line item also is referred to as an "object," with numerical "object codes" used to identify expenditures in the accounting system. Within the accounting system, "objects" are further divided into "sub-groups." (*See also Object Level.*)



Local Sales Tax. A two percent (2%) tax levied by Sedgwick County. Half (1%) was approved by the voters in July 1985 to improve Kellogg and reduce the mill levy while the other half (1%) was approved by the voters in 2005 to build the Downtown Arena. The Downtown Arena levy ended December 2007. The county sales tax is in addition to the five and three-tenths percent (5.3%) tax levied by the State of Kansas.

Longevity. Employee compensation payments made in recognition of a minimum number of years employed full time with the same entity. Longevity payments are two dollars per month multiplied by the total accumulative years of service, payable after six years in employment.

—M—

Managing for Results. Focuses on results in every aspect of management because organizations that perform successfully have a clear vision of why they exist, what they want to achieve and how well they are achieving it. They plan their work keeping in mind a clear set of objectives, activities, outcomes and measures. To take stock of their progress, they measure and evaluate as they go. They adjust their plans and approaches as required, on the basis of what they have learned. They emphasize accountability and provide a basis for dialogue about future decisions. "Managing For Results" also aims to better engage citizens and enhance transparency about the budget process.

Mayor. Elected official who presides over business that is brought before the City Council.

Mill. The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Mission. The mission statement is a brief summary of why a Program exists and what it is trying to achieve. It tells what the Department does, who they do it for, and why. The statement is specific enough to describe the Program's purpose but general enough to last into the future.

Motor Vehicle Tax. A tax collected by Sedgwick County on all motor vehicles that are not subject to property or ad valorem taxes, such as passenger cars, pick-up trucks and motorcycles.

Municipal Budget. A financial plan for the allocation of government resources and services within the City (*See also City Budget.*)

Municipality. A primarily urban political unit having corporate status and usually powers of self-government.

—N—

NAFA. *National Association of Fleet Administrators.* A not-for-profit, individual membership professional society serving the needs of members who manage fleets of automobiles, SUVs, trucks and vans, and a wide range of specialized mobile equipment.

NFPA. *National Fire Protection Association.* Serves as the world's leading advocate of fire prevention and is an authoritative source on public safety.

NGCOA. *National Golf Course Owners Association.* A group of owners of public-access golf courses.

NRPA. *National Recreation & Park Association.* The voice advocating the significance of making parks, open space, and recreational opportunities available to all Americans.

—O—

Object Level. Numerical "object codes" used to identify expenditures in the accounting system. Within the accounting system, "objects" are divided into "sub-groups." (*See also Line Item.*)

Objective. A measurable accomplishment toward the achievement of a goal. Milestones, the achievement of which, indicate progress toward the attainment of a specific goal.

Operating Budget. A budget that applies to all outlays other than capital improvements. This refers more to the day-to-day operations of the City.

Operating Expenses. The cost of personnel, materials and equipment required for a department to function.

Operating Revenue. Funds that the government receives as income to pay for ongoing operation. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Output Indicator. A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of burglary arrests made, etc.). Output indicators do not reflect the effectiveness or efficiency of the work performed.



—P—

PLA. *Public Library Association.* A division of the American Library Association (ALA). PLA's core purpose is to strengthen public libraries and their contribution to the communities they serve.

Payment in Lieu of Taxes (PILOTs). A payment made to compensate a local government for some or all of the property tax revenue that is not collected because of the nature of the ownership or use of a particular piece of real property.

Performance Indicators. Specific, observable, and measurable characteristics or changes that show the progress a program or service is making toward achieving a specified goal.

Performance Management. Performance management is a way of collecting and using information to maximize service quality and resource utilization. It is a tool that allows employees, supervisors, managers, elected officials and citizens to know if we are doing the right things well.

Performance Measures. A means, usually quantitative, of assessing the efficiency and effectiveness of department work programs. These measures are listed within the various department pages in this volume.

Personal Service Costs. All costs related to compensating employees, including employee benefit costs such as the City's contribution for retirement, social security, and health and life insurance.

Price of Government. The sum of taxes, fees and charges divided by the total of governmental services produced.

Principal. The base amount of a debt, which is the basis for interest computations.

Prior-Year Encumbrance. An obligation from a previous fiscal year in the form of purchase orders or contracts which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program. A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Proposed Budget. A schedule of revenues and expenditures submitted by various municipal departments or divisions to be reviewed and considered for the upcoming fiscal year.

Proprietary Funds. Accounting entities to account for operations similar to a private enterprise with a balance sheet that incorporates long-term debt obligations, assets and liabilities, and depreciation. Enterprise funds and internal service funds are "proprietary" funds.

—R—

Recent accomplishments. Recent accomplishments are one of the components of the Department work program. They refer to the previous 12 to 18 months, and list significant accomplishments that the Department was able to achieve.

Rental Income. Revenue derived from the rental of City facilities such parking garages, Century II, park facilities, and the like.

Reserve. A portion of fund equity legally restricted for a specific purpose or not available for appropriation and subsequent spending. It is normally set aside in funds for emergencies or unforeseen expenditures not otherwise budgeted.

Resources. Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Retained Earnings. Reserved and unreserved assets (recorded in proprietary fund operations), held for future operating needs and equipment replacement.

Return on Investments. Ratio measure of a service unit through its basic operations which indicates its general effectiveness or efficiency.

Revenue. Taxes, user fees, and other sources of income received into the City treasury for public use.

Revised Budget. A schedule of revenues and expenditures during the current fiscal year that includes items not included in the Adopted Budget.

—S—

Service. A specific deliverable provided to the public. It has a specific budget, as well as performance measures to determine the benefits received. A service is ultimately aligned to one of the Council's five goals.

Service Level. Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Special Assessment. A compulsory levy made upon a property to defray part or all of the costs of a specific improvement that primarily benefits that specific property.



Special Revenue Fund. An accounting entity to record revenue that is legally destined for a specific purpose and the expenditure of the dedicated revenue.

Stakeholders. Wichita's citizens, businesses, and visitors.

Strategic Agenda. By incorporating the core foundations, benchmarks, and strategies provided by the Visioneering Task Force, the City was able to identify the areas of focus of responsibility to help guide the process and realize the outcomes as identified in the Visioneering document. The end result is the City of Wichita Strategic Agenda.

—T—

TSA. *Transportation Security Administration.* Federal agency protecting the nation's transportation systems by ensuring the freedom of movement for people and commerce.

Tax Lid. Law limiting amount of property tax that can be levied for a specific government function. Also known as aggregate tax levy limitation.

Tax Increment Financing. Use of taxes collected within a specifically designated area for repayment of tax increment debt and major infrastructure expenditures.

Taxes. Compulsory assessments levied by a government for the purpose of financing services performed for the common benefit of the citizens. Taxes do not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments. (*See also Ad Valorem Taxes, Alcoholic Liquor Tax, Dealers' Stamp Tax, Delinquent Tangible Property Tax, Gasoline Tax, Local Sales Tax, Motor Vehicle Tax, Tax Lid, and Transient Guest Tax.*)

Tort. A wrongful act or damage involving a breach of legal duty for which a civil action can be brought.

Transforming Wichita (TW). The approach of TW is to move swiftly, think creatively and operate efficiently to enhance the way government operates – to maximize our resources and deliver the highest quality services.

Transient Guest Tax. A six percent (6%) tax upon the gross receipts paid by guests in any hotel, motel, or tourist courts located in the incorporated territory of the City of Wichita.

Trust Fund. Used when the City is custodian of money to be reserved and spent for a special purpose.

—U—

UPWP. *Unified Planning Work Program.* The UPWP is a document that contains the descriptions of transportation-related planning activities to be undertaken by the Metropolitan Area Planning and the Wichita Transit Departments. The UPWP helps facilitate and guide the development and operation of an integrated intermodal transportation system for the Wichita-Sedgwick County region.

USDOT. *United States Department of Transportation.* Federal agency that ensures a fast, safe, efficient, accessible and convenient transportation system.

USGA. United States Golf Association. A non-profit organization run by golfers for the benefit of golfers.

Unencumbered Balance. The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance. The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Fees. Revenue derived from payments made by the general public for the purpose of utilizing goods and services, such as entry fees, Park Department charges, class registrations, tenant rental and concessions.

—V—

Variable Costs. Costs that can change substantially due to conditions such as weather or demand and affect the amount of work that can be performed.

Vesting. Point at which certain benefits available to an employee are no longer contingent on the employee continuing to work for the employer.

Visioneering Wichita. The 20-year plan compiled to help guide the direction of the Wichita area. Visioneering Wichita is based on regional growth and development for the 580,000 population in the Wichita MSA and adjacent counties in South Central Kansas, and creating jobs, education, infrastructure and quality of life to make it desirable for young people to reside in the Wichita area.

—W—

Wichita, City of. Wichita, the largest city in Kansas, is the county seat of Sedgwick County. The nearest large cities are Denver to the west, Kansas City to the northeast and Oklahoma City and Tulsa to the south and southeast.