

Division of Finance

Mission: To allocate resources, protect public assets, and mitigate or eliminate risk by adhering to industry best practices and seeking innovative solutions.

Lindsay Poe Rousseau
Chief Financial Officer

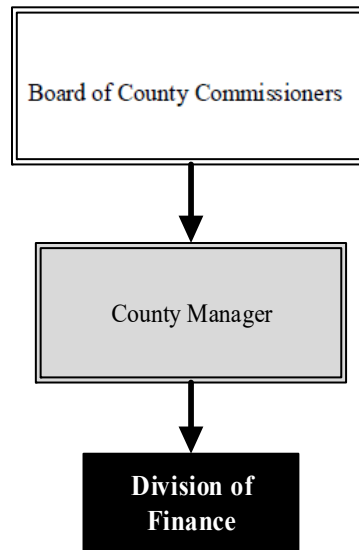
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Overview

The Division of Finance is responsible for all aspects of the County’s financial management with the exception of property tax administration, which is done by several elected and appointed officials.

Five programs comprise the Division: Accounting, Budget, Purchasing, Risk Management, and the Chief Financial Officer (CFO)’s Office. Accounting is responsible for asset inventory, payroll, accounts payable, and revenue management. Budget monitors the annual budget and works with organizational development to produce an annual budget, along with maintenance of the financial forecast. Purchasing manages procurement for the organization through a County Charter. Risk Management protects County assets and provides a safe work environment for employees. The CFO’s Office includes administration, economic development, debt management, internal financial audit, and oversight of Federal funding awards related to response and recovery from the coronavirus disease (COVID-19).



Strategic Goals:

- *Drive the process to set an overarching financial policy and philosophy for the organization, outlining the need for development and adherence to uniform best practices*
- *Develop and implement standard training for financial practices*
- *Work with appropriate partners to resolve current technology issues and address future needs*
- *Be an active leader to identify areas of risk through regular risk assessments and communication with internal and external partners*



Highlights

- Sedgwick County has AAA bond ratings from Moody’s and Standard & Poor’s (S&P), and an AA+ bond rating from Fitch.
- Achieved Popular Annual Financial Reporting Award for the 17th consecutive year
- Received the Government Finance Officers Association (GFOA) Certificate of Achievement in Financial Reporting for the 41st consecutive year
- For the 40th consecutive year, received the GFOA award for Distinguished Budget

Accomplishments and Strategic Results

Accomplishments

The Division of Finance continues to deliver high-quality financial management services. This is evidenced by continually high ratings from the major credit rating agencies, as well as awards from the government finance industry's professional organization, the GFOA. Awards in 2022 include: Excellence in Financial Reporting for the Popular Annual Financial Report for the 41st consecutive year, the Distinguished Budget Presentation for the 40th consecutive year, and the Popular Annual Financial Reporting award for the 17th consecutive year.

In the last year, the CFO's Office has focused on maintaining service delivery, working with Information Technology Services to transition to a new financial system in 2024, support economic development initiatives, and oversee the financial response to the COVID-19 pandemic and subsequent recovery, including local economic impact and management of Federal response and recovery funding. Finance staff are actively managing \$100.2 million in Federal American Rescue Plan Act (ARPA) funding.

Strategic Results

Auditors gave the 2022 audit an unmodified, or clean, opinion, which represents the highest level of assurance on the accuracy and presentation of the County's financial records. The County successfully closed out its Federal CARES award in 2022.

Monthly, quarterly, and annual financial reports were published and delivered to key stakeholders by policy deadlines 100.0 percent of the time. Despite a challenging year for financial forecasting based on the volatile economic situation, reports were delivered to stakeholders within policy timeline and within acceptable limits. Finally, the County continued to act as a key member of Public Sector Purchasing Advisory Board, a cross-functional team of Unified School District (USD) 259, City of Wichita, Wichita State University, and Sedgwick County purchasing professionals.

Performance Measures:

The Price of Government (cents per dollar of personal income) in 2022 was \$0.0085.

There were no pertinent audit management letter recommendations and findings for the 2022 fiscal year. The Division of Finance met this goal in 2022.

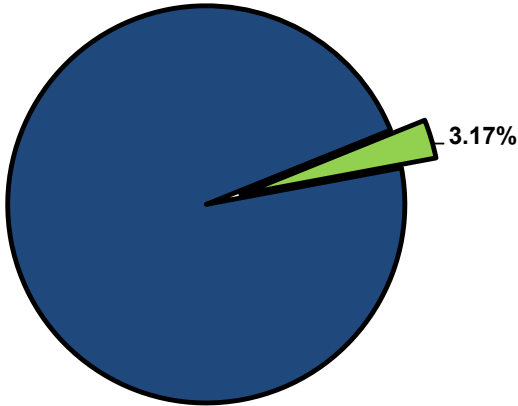


Significant Budget Adjustments

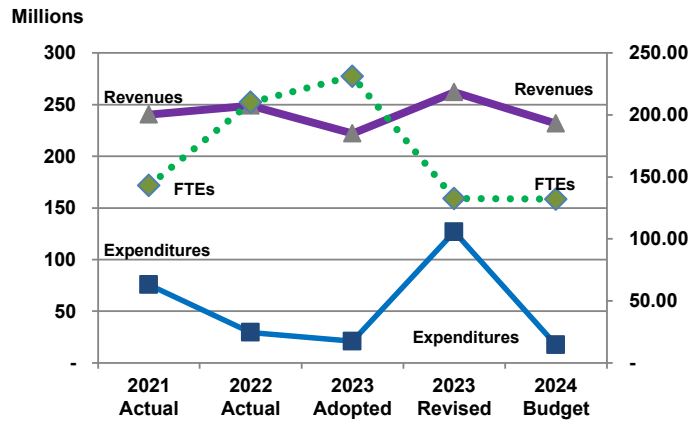
Significant adjustments to the Division of Finance's 2024 budget include a decrease due to ARPA funding in 2023 (\$67,468,708), a decrease due to State Mental Health Hospital funding in 2023 (\$40,000,000), a decrease due to fund balance transfers and final payments for consolidated funds in 2023 (\$6,179,129), a decrease due to increased premiums and claims offset by increased premiums in 2024 (\$1,795,000), an increase in investment income to bring in-line with anticipated actuals (\$1,012,335), a decrease in COVID-19 response and Municipalities Fight Addiction expenditures in 2024 (\$410,221), a decrease in Technology Review Board (TRB) in 2024 (\$123,750), the elimination of 1.0 full-time equivalent (FTE) ARPA Public Information Officer position (\$70,446), an increase in all other and charges for services revenues to bring in-line with actuals (\$68,791), and the addition of 0.50 FTE Billing Technician position (\$20,596).

Departmental Graphical Summary

Division of Finance
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2021	2022	2023	2023	2024	Amount Chg	% Chg
	Actual	Actual	Adopted	Revised	Budget	'23 Rev.-'24	'23 Rev.-'24
Expenditures							
Personnel	27,274,211	8,110,865	15,783,674	32,542,419	10,822,000	(21,720,420)	-66.74%
Contractual Services	47,260,505	17,309,513	5,071,436	28,980,527	6,377,726	(22,602,801)	-77.99%
Debt Service	-	-	-	-	-	-	-
Commodities	(19,055)	1,256,586	123,991	2,427,544	125,995	(2,301,549)	-94.81%
Capital Improvements	1,043,915	2,208,354	-	62,448,736	-	(62,448,736)	-100.00%
Capital Equipment	(14,500)	-	-	367,125	-	(367,125)	-100.00%
Interfund Transfers	5	576,751	-	-	-	-	-
Total Expenditures	75,545,081	29,462,068	20,979,101	126,766,350	17,325,721	(109,440,630)	-86.33%
Revenues							
Tax Revenues	170,660,641	185,509,907	199,914,996	199,914,996	215,419,643	15,504,647	7.76%
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	50,756,338	50,698,780	4,070	40,004,070	4,124	(39,999,946)	-99.99%
Charges for Services	1,875,002	2,026,414	2,228,398	2,228,398	2,077,686	(150,712)	-6.76%
All Other Revenue	17,002,765	10,792,130	19,840,908	19,840,908	14,078,821	(5,762,087)	-29.04%
Total Revenues	240,294,746	249,027,232	221,988,371	261,988,371	231,580,275	(30,408,097)	-11.61%
Full-Time Equivalents (FTEs)							
Property Tax Funded	138.00	37.00	36.00	36.00	36.00	-	0.00%
Non-Property Tax Funded	5.00	173.00	195.00	96.50	96.00	(0.50)	-0.52%
Total FTEs	143.00	210.00	231.00	132.50	132.00	(0.50)	-0.38%

Budget Summary by Fund

	2021	2022	2023	2023	2024	Amount Chg	% Chg
	Actual	Actual	Adopted	Revised	Budget	'23 Rev.-'24	'23 Rev.-'24
General Fund							
General Fund	21,478,430	4,076,948	4,454,667	4,767,657	4,674,288	(93,369)	-1.96%
Risk Management Reserve	6,300,375	4,055,362	2,391,362	5,186,362	3,388,526	(1,797,836)	-34.66%
Workers Comp. Reserve	2,133,195	1,573,531	2,163,711	2,163,711	2,180,226	16,515	0.76%
Technology Enhancement	-	-	-	-	-	-	-
Stimulus Funds	45,633,082	19,756,227	11,969,361	114,189,074	6,720,366	(107,468,708)	-94.11%
Municipalities Fight Addiction	-	-	-	459,546	362,315	(97,231)	-21.16%
Total Expenditures	75,545,081	29,462,068	20,979,101	126,766,350	17,325,721	(109,440,630)	-86.33%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Decrease in expenditures due to American Rescue Plan Act (ARPA) funding in 2023	(67,468,708)		
Decrease in revenues and expenditures due to State Mental Health Hospital funding in 2023	(40,000,000)	(40,000,000)	
Decrease in revenues due to fund balance transfers and final payments for consolidated funds		(6,179,129)	
Decrease due to increased premiums/claims in 2023 offset by increased premiums in 2024	(1,795,000)		
Increase in anticipated investment income in 2023		1,012,335	
Decrease in COVID-19 response and Municipalities Fight Addiction expenditures in 2024	(410,221)		
Decrease in Risk Management Technology Review Board (TRB) expenditures	(123,751)		
Elimination of 1.0 full-time equivalent (FTE) ARPA Public Information Officer	(70,446)		(1.00)
Increase in all other and charges for services revenue to bring in-line with anticipated actuals		68,791	
Addition of 0.50 FTE Billing Technician position	20,596		0.50
Total	(109,847,530)	(45,098,003)	(0.50)

Budget Summary by Program

Program	Fund	2021 Actual	2022 Actual	2023		2024 Budget	% Chg '23 Rev.-'24	23-'24' FTEs
				Adopted	Revised			
CFO	Multi.	64,766,439	21,239,058	13,013,185	116,005,435	8,020,042	-93.09%	95.50
Risk Management	Multi.	8,433,569	5,628,893	4,555,073	7,350,073	5,568,752	-24.24%	4.50
Accounting	110	1,357,327	1,564,976	2,170,140	2,170,140	2,399,231	10.56%	19.00
Budget Office	110	375,853	360,915	517,010	517,010	555,843	7.51%	5.00
Purchasing	110	611,893	668,227	723,693	723,693	781,854	8.04%	8.00
Total		75,545,081	29,462,068	20,979,101	126,766,350	17,325,721	-86.33%	132.00

Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2023 Adopted	2023 Revised	2024 Budget	2023 Adopted	2023 Revised	2024 Budget
Chief Financial Officer	110	GRADE76	-	-	155,386	-	-	1.00
Deputy Chief Financial Officer	110	GRADE74	-	-	130,209	-	-	1.00
Budget Director	110	GRADE72	-	-	105,123	-	-	1.00
Purchasing Director	110	GRADE72	-	-	118,997	-	-	1.00
Accounting Director	110	GRADE71	-	-	96,496	-	-	1.00
Internal Financial Auditor	110	GRADE69	-	-	88,393	-	-	1.00
Payroll Manager	110	GRADE67	-	-	80,408	-	-	1.00
Revenue Manager	110	GRADE67	-	-	75,817	-	-	1.00
Principal Management Analyst	110	GRADE65	-	-	150,251	-	-	2.00
Internal Financial Auditor	110	GRADE64	-	-	67,908	-	-	1.00
Management Analyst III	110	GRADE64	-	-	63,447	-	-	1.00
Payroll Analyst	110	GRADE64	-	-	139,301	-	-	2.00
Principal Accountant	110	GRADE64	-	-	129,157	-	-	2.00
Senior Administrative Manager	110	GRADE64	-	-	69,218	-	-	1.00
Accounts Payable Supervisor	110	GRADE63	-	-	71,412	-	-	1.00
Accounts Receivable Supervisor	110	GRADE63	-	-	62,741	-	-	1.00
Management Analyst II	110	GRADE61	-	-	179,382	-	-	3.00
Senior Accountant	110	GRADE61	-	-	63,169	-	-	1.00
Purchasing Agent	110	GRADE59	-	-	209,948	-	-	4.00
Senior Accounts Payable Analyst	110	GRADE58	-	-	46,097	-	-	1.00
Accounts Payable Analyst	110	GRADE56	-	-	130,713	-	-	3.00
Administrative Support V	110	GRADE56	-	-	43,358	-	-	1.00
Finance Coordinator	110	GRADE56	-	-	43,321	-	-	1.00
Administrative Support IV	110	GRADE55	-	-	59,154	-	-	1.00
Administrative Support II	110	GRADE52	-	-	72,336	-	-	2.00
Administrative Support I	110	GRADE51	-	-	33,963	-	-	1.00
Chief Financial Officer	110	GRADE144	145,834	155,386	-	1.00	1.00	-
Deputy Chief Financial Officer	110	GRADE142	115,472	127,174	-	1.00	1.00	-
Accounting Director	110	GRADE139	82,956	95,040	-	1.00	1.00	-
Budget Director	110	GRADE139	82,956	95,040	-	1.00	1.00	-
Purchasing Director	110	GRADE139	103,868	118,997	-	1.00	1.00	-
Internal Financial Auditor	110	GRADE138	160,482	166,892	-	2.00	2.00	-
Payroll Manager	110	GRADE135	77,790	75,311	-	1.00	1.00	-
Revenue Manager	110	GRADE135	67,342	74,184	-	1.00	1.00	-
Principal Management Analyst	110	GRADE133	124,602	137,262	-	2.00	2.00	-
Accounts Payable Supervisor	110	GRADE132	55,854	61,528	-	1.00	1.00	-
Accounts Receivable Supervisor	110	GRADE132	55,854	61,528	-	1.00	1.00	-
Management Analyst III	110	GRADE132	61,439	59,730	-	1.00	1.00	-
Payroll Analyst	110	GRADE132	54,829	58,593	-	1.00	1.00	-
Principal Accountant	110	GRADE132	126,050	118,887	-	2.00	2.00	-
Senior Administrative Manager	110	GRADE132	57,815	63,689	-	1.00	1.00	-
Management Analyst II	110	GRADE129	157,757	156,946	-	3.00	3.00	-
Senior Accountant	110	GRADE129	52,783	58,146	-	1.00	1.00	-
Purchasing Agent	110	GRADE126	128,866	187,843	-	4.00	4.00	-
Administrative Support V	110	GRADE124	37,806	41,648	-	1.00	1.00	-
Senior Accounts Payable Analyst	110	GRADE124	84,427	93,001	-	2.00	2.00	-
Accounts Payable Analyst	110	GRADE123	73,744	77,052	-	2.00	2.00	-
Administrative Support IV	110	GRADE123	53,169	56,281	-	1.00	1.00	-
Finance Coordinator	110	GRADE123	36,026	39,695	-	1.00	1.00	-
Administrative Support II	110	GRADE120	63,945	68,825	-	2.00	2.00	-
Administrative Support I	110	GRADE118	27,664	30,484	-	1.00	1.00	-
ARPA Administrative Assistant	277	18THJUD	99,920	96,304	96,304	3.00	2.00	2.00
ARPA Court Clerk	277	18THJUD	47,795	51,581	51,581	2.00	2.00	2.00

Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2023	2023	2024	2023	2023	2024
			Adopted	Revised	Budget	Adopted	Revised	Budget
ARPA Court Reporter	277	18THJUD	11,000	11,000	11,000	1.00	1.00	1.00
ARPA Data Analytics/ODR Project Mgr.	277	18THJUD	-	11,000	11,000	-	1.00	1.00
ARPA Non IVD Investigator	277	18THJUD	11,000	11,000	11,000	1.00	1.00	1.00
ARPA System Analyst/Programmer	277	18THJUD	11,000	11,000	11,000	1.00	1.00	1.00
ARPA Senior Attorney	277	DA	12,000	12,000	12,000	1.00	1.00	1.00
ARPA Staff Attorney III	277	DA	12,000	-	-	1.00	-	-
ARPA Staff Attorney II	277	DA	35,999	251,500	251,500	3.00	3.00	3.00
ARPA Staff Attorney I	277	DA	66,000	78,500	78,500	1.00	1.00	1.00
ARPA Sheriff's Office Crisis Counselor	277	GRADE64	-	-	61,774	-	-	1.00
ARPA Management Analyst I	277	GRADE59	-	-	104,230	-	-	2.00
ARPA Paralegal	277	GRADE59	-	-	251,192	-	-	5.00
ARPA Purchasing Agent	277	GRADE58	-	-	52,759	-	-	1.00
ARPA Discovery Coordinator	277	GRADE56	-	-	42,646	-	-	1.00
ARPA Trial Technology Coordinator	277	GRADE56	-	-	42,874	-	-	1.00
ARPA Administrative Support III	277	GRADE54	-	-	39,976	-	-	1.00
ARPA Court Movement Coordinator	277	GRADE53	-	-	37,143	-	-	1.00
ARPA Administrative Specialist II	277	GRADE52	-	-	75,055	-	-	2.00
ARPA Administrative Support II	277	GRADE52	-	-	69,455	-	-	2.00
ARPA Administrative Manager	277	GRADE132	54,758	62,726	62,726	1.00	1.00	1.00
ARPA Operations Manager	277	GRADE132	55,854	-	-	1.00	-	-
ARPA Sheriff's Office Crisis Counselor	277	GRADE132	49,660	79,315	-	1.00	1.00	-
ARPA Sr. Construction Project Manager	277	GRADE132	54,758	-	-	1.00	-	-
COVID-19 Administrative Manager	277	GRADE132	109,516	-	-	2.00	-	-
ARPA Senior Public Information Officer	277	GRADE131	53,198	58,603	58,603	1.00	1.00	1.00
ARPA Senior Disease Investigator	277	GRADE130	-	53,144	53,144	-	1.00	1.00
ARPA Management Analyst II	277	GRADE129	190,132	152,806	152,806	4.00	3.00	3.00
ARPA Project Manager	277	GRADE129	237,427	258,504	258,504	5.00	5.00	5.00
ARPA Public Information Officer	277	GRADE129	60,000	65,448	-	1.00	1.00	-
ARPA Senior Disease Investigator	277	GRADE129	95,536	-	-	2.00	-	-
COVID-19 Project Manager	277	GRADE129	142,025	-	-	3.00	-	-
ARPA Disease Investigator	277	GRADE128	-	98,301	98,301	-	2.00	2.00
ARPA Paralegal	277	GRADE127	43,769	233,578	-	1.00	5.00	-
ARPA Project Coordinator	277	GRADE127	-	46,342	46,342	-	1.00	1.00
ARPA Public Health Planner	277	GRADE127	-	46,815	46,815	-	1.00	1.00
ARPA Senior Administrative Officer	277	GRADE127	42,891	45,905	45,905	1.00	1.00	1.00
ARPA Customer Support Analyst	277	GRADE126	41,669	43,700	43,700	1.00	1.00	1.00
ARPA Disease Investigator	277	GRADE126	82,520	-	-	2.00	-	-
ARPA Management Analyst I	277	GRADE126	499,147	453,307	357,048	12.00	10.00	8.00
ARPA Project Coordinator	277	GRADE126	165,039	-	-	4.00	-	-
ARPA Public Health Planner	277	GRADE126	40,851	-	-	1.00	-	-
ARPA Purchasing Agent	277	GRADE126	41,669	45,893	-	1.00	1.00	-
COVID-19 Project Coordinator	277	GRADE126	205,890	-	-	5.00	-	-
COVID-19 Public Health Customer Sprt.	277	GRADE126	40,851	-	-	1.00	-	-
ARPA Accountant	277	GRADE125	38,920	42,883	42,883	1.00	1.00	1.00
ARPA Intensive Supervision Officer I	277	GRADE125	78,086	107,968	107,968	2.00	2.00	2.00
ARPA Administrative Supervisor I	277	GRADE124	-	41,267	41,267	-	1.00	1.00
ARPA Administrative Support V	277	GRADE124	112,667	241,497	241,497	3.00	6.00	6.00
ARPA Administrative Technician	277	GRADE124	37,806	-	-	1.00	-	-
ARPA Corrections Worker	277	GRADE124	74,109	86,902	86,902	2.00	2.00	2.00
ARPA Discovery Coordinator	277	GRADE124	37,055	40,061	-	1.00	1.00	-
ARPA Public Health Educator	277	GRADE124	111,915	122,110	122,110	3.00	3.00	3.00
ARPA Trial Technology Coordinator	277	GRADE124	-	39,666	-	-	1.00	-
COVID-19 Administrative Technician	277	GRADE124	111,175	-	-	3.00	-	-
ARPA Administrative Specialist	277	GRADE123	345,291	-	-	10.00	-	-

Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2023 Adopted	2023 Revised	2024 Budget	2023 Adopted	2023 Revised	2024 Budget
ARPA Administrative Supervisor I	277	GRADE123	36,026	-	-	1.00	-	-
ARPA Administrative Support IV	277	GRADE123	35,299	39,672	39,672	1.00	1.00	1.00
ARPA Administrative Support V	277	GRADE123	105,916	-	-	3.00	-	-
COVID-19 Administrative Specialist	277	GRADE123	207,871	-	-	6.00	-	-
ARPA Administrative Support III	277	GRADE122	33,613	36,302	-	1.00	1.00	-
ARPA Court Movement Coordinator	277	GRADE122	33,612	36,662	-	1.00	1.00	-
ARPA Administrative Specialist II	277	GRADE121	32,032	70,583	-	1.00	2.00	-
ARPA Courthouse Police Officer	277	GRADE121	-	34,278	34,278	-	1.00	1.00
ARPA Medical Assistant	277	GRADE121	-	34,932	34,932	-	1.00	1.00
ARPA Administrative Support II	277	GRADE120	122,559	100,460	34,258	4.00	3.00	1.00
ARPA Medical Assistant	277	GRADE120	30,482	-	-	1.00	-	-
COVID-19 Administrative Assistant	277	GRADE120	151,901	-	-	5.00	-	-
COVID-19 Medical Assistant	277	GRADE120	89,188	-	-	3.00	-	-
COVID-19 Vaccine Logistics Specialist	277	GRADE120	31,102	-	-	1.00	-	-
Docket Assistant	277	GRADE119	29,028	-	-	1.00	-	-
ARPA Fiscal Associate	277	GRADE118	811,063	-	-	29.00	-	-
ARPA Logistics Support	277	GRADE118	27,664	30,484	30,484	1.00	1.00	1.00
COVID-19 Fiscal Associate	277	GRADE118	878,237	-	-	32.00	-	-
COVID-19 Administrative Support II	277	GRADE118	55,321	-	-	2.00	-	-
ARPA PT Courthouse Police Officer	277	EXCEPT	-	17,649	17,649	-	0.50	0.50
ARPA TEMP: Judge Pro Tem	277	EXCEPT	234,897	187,000	187,000	4.00	3.00	3.00
COVID-19 PT Fiscal Associate	277	EXCEPT	5,001	-	-	1.00	-	-
ARPA Sheriff Sergeant	277	RANGE130	-	66,256	66,256	-	1.00	1.00
ARPA Sheriff Deputy	277	RANGE127	90,037	636,723	636,723	2.00	12.00	12.00
Risk Coordinator	612	GRADE65	-	-	70,389	-	-	1.00
Management Analyst II	612	GRADE61	-	-	64,418	-	-	1.00
Management Analyst I	612	GRADE59	-	-	52,490	-	-	1.00
Risk Coordinator	612	GRADE132	55,854	61,528	-	1.00	1.00	-
Management Analyst II	612	GRADE129	55,496	61,134	-	1.00	1.00	-
Management Analyst I	612	GRADE126	42,921	47,264	-	1.00	1.00	-
Management Analyst I	613	GRADE59	-	-	51,639	-	-	1.00
Administrative Support IV	613	GRADE55	-	-	18,340	-	-	0.50
Management Analyst I	613	GRADE126	41,669	45,893	-	1.00	1.00	-
Subtotal					6,933,835			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					433,635			
Overtime/On Call/Holiday Pay					956			
Benefits					3,453,573			
Total Personnel Budget					10,822,000	231.00	132.50	132.00

Division of Finance - Chief Financial Officer

Mission: To allocate resources, protect public assets, and mitigate or eliminate risk by adhering to industry best practices and seeking innovative solutions.

Lindsay Poe Rousseau
Chief Financial Officer

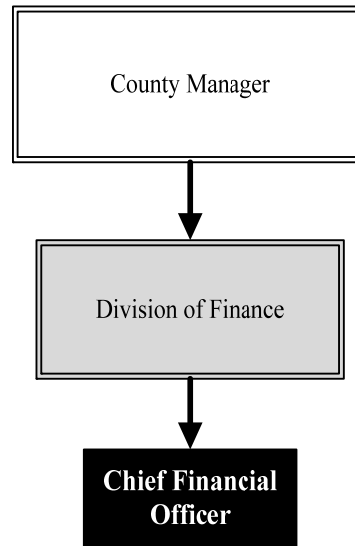
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Overview

The Chief Financial Officer (CFO) is accountable for the financial management of Sedgwick County. Responsibilities of the CFO's Office include serving as a financial advisor to the County Manager and the Board of County Commissioners (BOCC); supervising Accounting, Budget, Purchasing, Risk, and the County's internal financial audit program; contract management; providing financial reporting to and on behalf of the organization; leading grant management of significant State and Federal awards; and conducting special studies on financial projects.

The CFO is also responsible for strategic financial planning, debt issuance, and legal and regulatory compliance regarding County financial activities.



Strategic Goals:

- Develop and implement fiscal strategies to provide adequate resources for County priorities while maintaining a constant price of government
- Safeguard County assets
- Continue to receive the highest bond rating award

Highlights

- Sedgwick County has AAA bond ratings from Standard & Poor's (S&P) and Moody's Investor Services and an AA+ bond rating from Fitch Ratings. Additionally, S&P has assigned a "strong" assessment, the highest possible, to the County's financial management
- The County continues to provide services at the quantity and quality expected by county residents while living within available resources



Accomplishments and Strategic Results

Accomplishments

Measurements of Sedgwick County's financial performance remained strong in 2022 and early 2023, even as the economy was experiencing volatile shifts:

- Sedgwick County's 2022 financial audit resulted in a clean, or unmodified, opinion of the County's financial performance.
- The S&P credit rating agency assigned the County a rating of AAA, the highest possible, when evaluating Sedgwick County's credit worthiness as part of a December 2022 bond issuance. It also gave the County a "stable" outlook.
- Moody's Investor Services, another major credit rating agency, initiated a review of issuers after changing its methodology for evaluation. Following its evaluation in November 2022, Moody's affirmed the County's Aaa rating and gave a stable outlook after a new approach was used in its evaluations.

Strategic Results

The County has a goal of receiving clean financial audits. In 2023, the County received a clean audit opinion for its 2022 financials from its auditor, with no internal control deficiencies noted in the management letter. This was particularly significant since the Single Audit, or an audit focused solely on Federal awards, included a review of the County's funding tied to COVID-19, including the American Rescue Plan Act, Shuttered Venue Operators Grant, and Provider Relief Funding spending.

The General Fund unrestricted fund balance in January 2023 was \$97.2 million, \$36.6 million more than the Minimum Fund Balance Policy requires, which is a minimum unrestricted fund balance equal to at least 20 percent of budgeted annual expenditures and transfers out

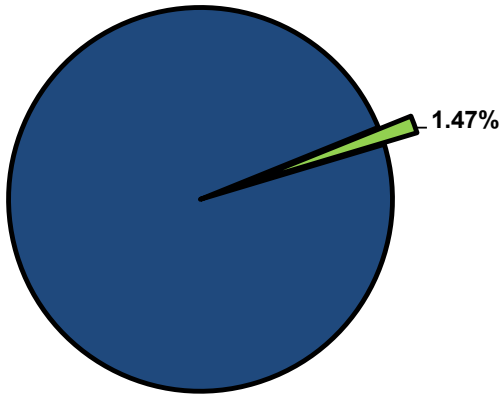


Significant Budget Adjustments

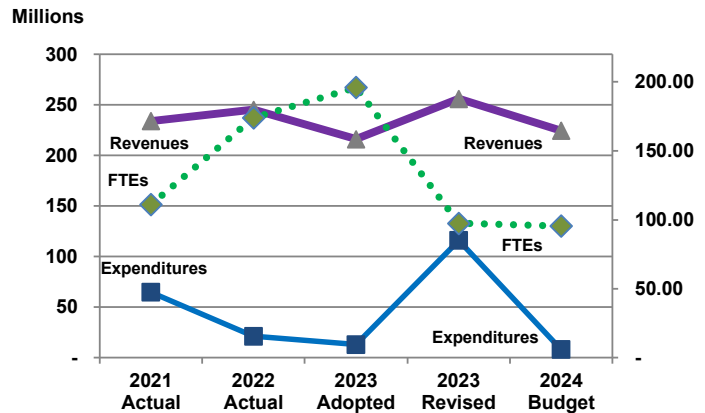
Significant adjustments to the Chief Financial Officer's 2024 budget include a decrease in expenditures due to American Rescue Plan Act (ARPA) funding in 2023 (\$67,468,708), a decrease in revenues and expenditures due to the State Mental Health Hospital funding in 2023 (\$40,000,000), a decrease in other revenue due to the transfer of remaining fund balance for consolidated fund in 2023 (\$4,514,238), a decrease in administrative reimbursements due to final payments for consolidated funds in 2023 (\$1,664,891), a decrease in COVID-19 response expenditures in 2024 (\$312,990), a decrease in Municipalities Fight Addiction Fund expenditures in 2024 (\$97,231), the elimination of 1.0 full-time equivalent (FTE) ARPA Public Information Officer position (\$70,446), and the transfer of 1.0 FTE to Accounting to create a second Payroll Analyst position (\$68,795).

Departmental Graphical Summary

Chief Financial Officer
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2021	2022	2023	2023	2024	Amount Chg	% Chg
	Actual	Actual	Adopted	Revised	Budget	'23 Rev.-'24	'23 Rev.-'24
Expenditures							
Personnel	24,820,444	5,386,509	12,677,329	29,436,075	7,321,871	(22,114,204)	-75.13%
Contractual Services	39,417,877	11,969,259	323,253	21,489,014	683,171	(20,805,843)	-96.82%
Debt Service	-	-	-	-	-	-	-
Commodities	(501,298)	1,098,185	12,603	2,264,485	15,000	(2,249,485)	-99.34%
Capital Improvements	1,043,915	2,208,354	-	62,448,736	-	(62,448,736)	-100.00%
Capital Equipment	(14,500)	-	-	367,125	-	(367,125)	-100.00%
Interfund Transfers	-	576,751	-	-	-	-	-
Total Expenditures	64,766,439	21,239,058	13,013,185	116,005,435	8,020,042	(107,985,393)	-93.09%
Revenues							
Tax Revenues	170,660,641	185,509,907	199,914,996	199,914,996	215,419,643	15,504,647	7.76%
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	50,756,338	50,698,780	4,070	40,004,070	4,124	(39,999,946)	-99.99%
Charges for Services	77,776	60,190	80,920	80,920	77,686	(3,234)	-4.00%
All Other Revenue	12,664,831	8,999,507	16,082,022	16,082,022	9,091,575	(6,990,448)	-43.47%
Total Revenues	234,159,586	245,268,384	216,082,008	256,082,008	224,593,028	(31,488,980)	-12.30%
Full-Time Equivalents (FTEs)							
Property Tax Funded	109.00	5.00	5.00	5.00	4.00	(1.00)	-20.00%
Non-Property Tax Funded	2.00	169.00	191.00	92.50	91.50	(1.00)	-1.08%
Total FTEs	111.00	174.00	196.00	97.50	95.50	(2.00)	-2.05%

Budget Summary by Fund

	2021	2022	2023	2023	2024	Amount Chg	% Chg
	Actual	Actual	Adopted	Revised	Budget	'23 Rev.-'24	'23 Rev.-'24
Fund							
General Fund	19,133,357	1,482,831	1,043,824	1,356,814	937,361	(419,454)	-30.91%
Stimulus Funds	45,633,082	19,756,227	11,969,361	114,189,074	6,720,366	(107,468,708)	-
Technology Enhancement	-	-	-	-	-	-	-
Municipalities Fight Addiction	-	-	-	459,546	362,315	(97,231)	-21.16%
Total Expenditures	64,766,439	21,239,058	13,013,185	116,005,435	8,020,042	(107,985,393)	-93.09%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Decrease in expenditures due to American Rescue Plan Act (ARPA) funding in 2023	(67,468,708)		
Decrease in revenues and expenditures due to State Mental Health Hospital funding in 2023	(40,000,000)	(40,000,000)	
Decrease in other revenue due to transfer of remaining fund balance for consolidated funds		(4,514,238)	
Decrease in reimbursements due to final payments for consolidated funds		(1,664,891)	
Decrease in COVID-19 response expenditures in 2024	(312,990)		
Decrease in Municipalities Fight Addiction Fund expenditures in 2024	(97,231)		
Elimination of 1.0 full-time equivalent (FTE) ARPA Public Information Officer	(70,446)		(1.00)
Transfer of 1.0 FTE to Accounting to create a second Payroll Analyst position	(68,795)		(1.00)
Total	(108,018,170)	(46,179,129)	(2.00)

Budget Summary by Program

Program	Fund	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	% Chg '23 Rev.-'24	23-'24 FTEs
Chief Financial Officer	110	962,955	734,695	933,331	925,331	801,248	-13.41%	3.00
CFO Administration	110	90,338	120,118	110,493	118,493	136,113	14.87%	1.00
Rest. Costs 4th Flr. MCH	110	(28,342)	-	-	-	-	0.00%	-
COVID-19 Response	110	18,108,406	628,018	-	312,990	-	-100.00%	-
ROD Land Transfer	237	-	-	-	-	-	0.00%	-
CARES Title V CRF	277	21,593,682	-	-	-	-	0.00%	-
FFCRA Emp. Paid Leave	277	51,652	-	-	-	-	0.00%	-
COVID-19 Provider Relief	277	-	576,751	-	-	-	0.00%	-
SPARK CRF	277	1,113,182	-	-	-	-	0.00%	91.50
ARPA Stimulus Funds	277	22,874,566	19,179,476	11,969,361	74,189,074	6,720,366	-90.94%	-
State Mental Health Hosp.	277	-	-	-	40,000,000	-	-100.00%	-
Muni. Fight Addiction	276	-	-	-	459,546	362,315	-21.16%	-
Total		64,766,439	21,239,058	13,013,185	116,005,435	8,020,042	-93.09%	95.50

Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2023 Adopted	2023 Revised	2024 Budget	2023 Adopted	2023 Revised	2024 Budget
Chief Financial Officer	110	GRADE76	-	-	155,386	-	-	1.00
Deputy Chief Financial Officer	110	GRADE74	-	-	130,209	-	-	1.00
Internal Financial Auditor	110	GRADE69	-	-	88,393	-	-	1.00
Senior Administrative Manager	110	GRADE64	-	-	69,218	-	-	1.00
Chief Financial Officer	110	GRADE144	145,834	155,386	-	1.00	1.00	-
Deputy Chief Financial Officer	110	GRADE142	115,472	127,174	-	1.00	1.00	-
Internal Financial Auditor	110	GRADE138	160,482	166,892	-	2.00	2.00	-
Senior Administrative Manager	110	GRADE132	57,815	63,689	-	1.00	1.00	-
ARPA Administrative Assistant	277	18THJUD	99,920	96,304	96,304	3.00	2.00	2.00
ARPA Court Clerk	277	18THJUD	47,795	51,581	51,581	2.00	2.00	2.00
ARPA Court Reporter	277	18THJUD	11,000	11,000	11,000	1.00	1.00	1.00
ARPA Data Analytics/ODR Project Mgr.	277	18THJUD	-	11,000	11,000	-	1.00	1.00
ARPA Non IVD Investigator	277	18THJUD	11,000	11,000	11,000	1.00	1.00	1.00
ARPA System Analyst/Programmer	277	18THJUD	11,000	11,000	11,000	1.00	1.00	1.00
ARPA Senior Attorney	277	DA	12,000	12,000	12,000	1.00	1.00	1.00
ARPA Staff Attorney III	277	DA	12,000	-	-	1.00	-	-
ARPA Staff Attorney II	277	DA	35,999	251,500	251,500	3.00	3.00	3.00
ARPA Staff Attorney I	277	DA	66,000	78,500	78,500	1.00	1.00	1.00
ARPA Sheriff's Office Crisis Counselor	277	GRADE64	-	-	61,774	-	-	1.00
ARPA Management Analyst I	277	GRADE59	-	-	104,230	-	-	2.00
ARPA Paralegal	277	GRADE59	-	-	251,192	-	-	5.00
ARPA Purchasing Agent	277	GRADE58	-	-	52,759	-	-	1.00
ARPA Discovery Coordinator	277	GRADE56	-	-	42,646	-	-	1.00
ARPA Trial Technology Coordinator	277	GRADE56	-	-	42,874	-	-	1.00
ARPA Administrative Support III	277	GRADE54	-	-	39,976	-	-	1.00
ARPA Court Movement Coordinator	277	GRADE53	-	-	37,143	-	-	1.00
ARPA Administrative Specialist II	277	GRADE52	-	-	75,055	-	-	2.00
ARPA Administrative Support II	277	GRADE52	-	-	69,455	-	-	2.00
ARPA Administrative Manager	277	GRADE132	54,758	62,726	62,726	1.00	1.00	1.00
ARPA Operations Manager	277	GRADE132	55,854	-	-	1.00	-	-
ARPA Sheriff's Office Crisis Counselor	277	GRADE132	49,660	79,315	-	1.00	1.00	-
ARPA Sr. Construction Project Manager	277	GRADE132	54,758	-	-	1.00	-	-
COVID-19 Administrative Manager	277	GRADE132	109,516	-	-	2.00	-	-
ARPA Senior Public Information Officer	277	GRADE131	53,198	58,603	58,603	1.00	1.00	1.00
ARPA Senior Disease Investigator	277	GRADE130	-	53,144	53,144	-	1.00	1.00
ARPA Management Analyst II	277	GRADE129	190,132	152,806	152,806	4.00	3.00	3.00
ARPA Project Manager	277	GRADE129	237,427	258,504	258,504	5.00	5.00	5.00
ARPA Public Information Officer	277	GRADE129	60,000	65,448	-	1.00	1.00	-
ARPA Senior Disease Investigator	277	GRADE129	95,536	-	-	2.00	-	-
COVID-19 Project Manager	277	GRADE129	142,025	-	-	3.00	-	-
ARPA Disease Investigator	277	GRADE128	-	98,301	98,301	-	2.00	2.00
ARPA Paralegal	277	GRADE127	43,769	233,578	-	1.00	5.00	-
ARPA Project Coordinator	277	GRADE127	-	46,342	46,342	-	1.00	1.00
ARPA Public Health Planner	277	GRADE127	-	46,815	46,815	-	1.00	1.00
ARPA Senior Administrative Officer	277	GRADE127	42,891	45,905	45,905	1.00	1.00	1.00
ARPA Customer Support Analyst	277	GRADE126	41,669	43,700	43,700	1.00	1.00	1.00
ARPA Disease Investigator	277	GRADE126	82,520	-	-	2.00	-	-
ARPA Management Analyst I	277	GRADE126	499,147	453,307	357,048	12.00	10.00	8.00
ARPA Project Coordinator	277	GRADE126	165,039	-	-	4.00	-	-
ARPA Public Health Planner	277	GRADE126	40,851	-	-	1.00	-	-
ARPA Purchasing Agent	277	GRADE126	41,669	45,893	-	1.00	1.00	-
COVID-19 Project Coordinator	277	GRADE126	205,890	-	-	5.00	-	-
COVID-19 Public Health Customer Support	277	GRADE126	40,851	-	-	1.00	-	-

Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2017 Adopted	2017 Revised	2024 Budget	2023 Adopted	2023 Revised	2024 Budget
ARPA Accountant	277	GRADE125	38,920	42,883	42,883	1.00	1.00	1.00
ARPA Intensive Supervision Officer I	277	GRADE125	78,086	107,968	107,968	2.00	2.00	2.00
ARPA Administrative Supervisor I	277	GRADE124	-	41,267	41,267	-	1.00	1.00
ARPA Administrative Support V	277	GRADE124	112,667	241,497	241,497	3.00	6.00	6.00
ARPA Administrative Technician	277	GRADE124	37,806	-	-	1.00	-	-
ARPA Corrections Worker	277	GRADE124	74,109	86,902	86,902	2.00	2.00	2.00
ARPA Discovery Coordinator	277	GRADE124	37,055	40,061	-	1.00	1.00	-
ARPA Public Health Educator	277	GRADE124	111,915	122,110	122,110	3.00	3.00	3.00
ARPA Trial Technology Coordinator	277	GRADE124	-	39,666	-	-	1.00	-
COVID-19 Administrative Technician	277	GRADE124	111,175	-	-	3.00	-	-
ARPA Administrative Specialist	277	GRADE123	345,291	-	-	10.00	-	-
ARPA Administrative Supervisor I	277	GRADE123	36,026	-	-	1.00	-	-
ARPA Administrative Support IV	277	GRADE123	141,215	39,672	39,672	4.00	1.00	1.00
COVID-19 Administrative Specialist	277	GRADE123	207,871	-	-	6.00	-	-
ARPA Administrative Support III	277	GRADE122	33,613	36,302	-	1.00	1.00	-
ARPA Court Movement Coordinator	277	GRADE122	33,612	36,662	-	1.00	1.00	-
ARPA Administrative Specialist II	277	GRADE121	32,032	70,583	-	1.00	2.00	-
ARPA Courthouse Police Officer	277	GRADE121	-	34,278	34,278	-	1.00	1.00
ARPA Medical Assistant	277	GRADE121	-	34,932	34,932	-	1.00	1.00
ARPA Administrative Support II	277	GRADE120	122,559	100,460	34,258	4.00	3.00	1.00
ARPA Medical Assistant	277	GRADE120	30,482	-	-	1.00	-	-
COVID-19 Administrative Assistant	277	GRADE120	151,901	-	-	5.00	-	-
COVID-19 Medical Assistant	277	GRADE120	89,188	-	-	3.00	-	-
COVID-19 Vaccine Logistics Specialist	277	GRADE120	31,102	-	-	1.00	-	-
Docket Assistant	277	GRADE119	29,028	-	-	1.00	-	-
ARPA Fiscal Associate	277	GRADE118	811,063	-	-	29.00	-	-
ARPA Logistics Support	277	GRADE118	27,664	30,484	30,484	1.00	1.00	1.00
COVID-19 Fiscal Associate	277	GRADE118	878,237	-	-	32.00	-	-
COVID Administrative Support II	277	GRADE118	55,321	-	-	2.00	-	-
ARPA PT Courthouse Police Officer	277	EXCEPT	-	17,649	17,649	-	0.50	0.50
ARPA TEMP: Judge Pro Tem	277	EXCEPT	234,897	187,000	187,000	4.00	3.00	3.00
COVID-19 PT Fiscal Associate	277	EXCEPT	5,001	-	-	1.00	-	-
ARPA Sheriff Sergeant	277	RANGE130	-	66,256	66,256	-	1.00	1.00
ARPA Sheriff Deputy	277	RANGE127	90,037	636,723	636,723	2.00	12.00	12.00
Subtotal					4,701,969			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					157,429			
Overtime/On Call/Holiday Pay					-			
Benefits					2,462,473			
Total Personnel Budget					7,321,871	196.00	97.50	95.50

• Chief Financial Officer

The Chief Financial Officer (CFO) provides administrative oversight to the operations of the Division of Finance, and is accountable for all strategic and tactical planning for County financial management.

Fund(s): County General Fund 110

Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	580,069	537,002	612,475	612,475	495,748	(116,727)	-19.1%
Contractual Services	380,126	190,389	315,753	305,753	295,500	(10,253)	-3.4%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	2,760	7,304	5,103	7,103	10,000	2,897	40.8%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	962,955	734,695	933,331	925,331	801,248	(124,083)	-13.4%
Revenues							
Taxes	170,660,641	185,509,907	199,914,996	199,914,996	215,419,643	15,504,647	7.8%
Intergovernmental	4,416	4,475	4,070	4,070	4,124	54	1.3%
Charges For Service	77,776	60,190	80,920	80,920	77,686	(3,234)	-4.0%
All Other Revenue	11,870,342	8,686,394	16,081,917	16,081,917	9,090,589	(6,991,328)	-43.5%
Total Revenues	182,613,175	194,260,966	216,081,903	216,081,903	224,592,043	8,510,139	3.9%
Full-Time Equivalents (FTEs)	4.00	4.00	4.00	4.00	3.00	(1.00)	-25.0%

• CFO Administration

CFO Administration is responsible for developing, implementing, and organization-wide contract monitoring and compliance processes. Additionally, it provides oversight of the CFO's Office activities, as well as preparing, analyzing, and administering special project work for senior Finance staff. Also included within CFO Administration is claims management of all automobile and general liability claims the County administers.

Fund(s): County General Fund 110

Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	90,254	97,610	95,493	95,493	105,757	10,264	10.7%
Contractual Services	18	20,790	7,500	17,500	25,356	7,856	44.9%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	67	1,718	7,500	5,500	5,000	(500)	-9.1%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	90,338	120,118	110,493	118,493	136,113	17,620	14.9%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	111,996	-	-	-	-	0.0%
Total Revenues	-	111,996	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	1.00	1.00	1.00	1.00	1.00	-	0.0%

• Restoration Costs - Main Courthouse 4th Floor Fire

An accidental fire occurred within the 18th Judicial District Court space on the fourth floor of the Main Courthouse on January 18, 2020. Extensive fire and smoke damage occurred to the Court's workspace, and further damage was caused to the third floor space directly underneath the location of the fire due to fire suppression efforts. Restoration work was complete in 2020. In accordance with policy, the Board of County Commissioners (BOCC) approved a transfer of budget authority from the Rainy Day Reserve to this new fund center to accommodate the restoration costs on February 5, 2020. The County was reimbursed for a portion of the expenses.

Fund(s): County General Fund 110							
Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	(25,182)	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	(3,160)	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	(28,342)	-	-	-	-	-	0.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	526,493	-	-	-	-	-	0.0%
Total Revenues	526,493	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

• COVID-19 Response 2020

On March 11, 2020, the World Health Organization declared the coronavirus disease (COVID-19) a pandemic. In a response to growing public health concerns related to COVID-19, Sedgwick County declared a state of local disaster emergency on March 16, 2020. Efforts to control the spread of the virus were implemented at both the local and State level, including limits on gatherings, stay-at-home orders that shuttered non-essential businesses, the shift of K-12 and secondary institutions to remote learning, and others. Like other governments, Sedgwick County initiated intense efforts to secure personal protective equipment, cleaning supplies, COVID-19 testing supplies, and other necessary materials. Associated costs were much more significant than departmental budgets could sustain, resulting in a need to access the Operating Contingency and establish this central funding source.

Fund(s): County General Fund 110							
Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	1,622,452	-	-	-	-	-	0.0%
Contractual Services	14,352,549	474,791	-	31,675	-	(31,675)	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	1,102,786	13,183	-	101	-	(101)	-100.0%
Capital Improvements	1,030,619	140,044	-	281,214	-	(281,214)	-100.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	18,108,406	628,018	-	312,990	-	(312,990)	-100.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	634,367	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	55,265	206	-	-	-	-	0.0%
Total Revenues	689,632	206	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	104.00	-	-	-	-	-	0.0%

• Register of Deeds Land Technology Fund Transfer

This fund center acts as the receiver for those funds transferred by the Register of Deeds from the Land Technology Fund to the County's Technology Enhancement Fund. By law, these receipts may be used to support land-related technology. Funds are budgeted to be spent within departments with eligible expenditures through authorization of the BOCC.

Fund(s): Technology Enhancement Fund 237								
Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24	
Personnel	-	-	-	-	-	-	0.0%	
Contractual Services	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Commodities	-	-	-	-	-	-	0.0%	
Capital Improvements	-	-	-	-	-	-	0.0%	
Capital Equipment	-	-	-	-	-	-	0.0%	
Interfund Transfers	-	-	-	-	-	-	0.0%	
Total Expenditures	-	-	-	-	-	-	0.0%	
Revenues								
Taxes	-	-	-	-	-	-	0.0%	
Intergovernmental	-	-	-	-	-	-	0.0%	
Charges For Service	-	-	-	-	-	-	0.0%	
All Other Revenue	200,103	200,911	105	105	985	880	839.0%	
Total Revenues	200,103	200,911	105	105	985	880	839.0%	
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%	

• CARES Title V Coronavirus Relief Fund (CRF)

On March 11, 2020, the World Health Organization declared COVID-19, a pandemic. On March 27, 2020, the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The Act provided \$2.0 trillion in economic relief funding and allocated \$150.0 billion of that to state, local, and tribal governments through Title V of the Act, called the Coronavirus Relief Fund (CRF). Sedgwick County received \$99.6 million in direct allocation, which was be used by the County, other municipalities, and approved entities to cover costs that were necessary expenditures incurred due to COVID-19; were not accounted for in the budget most recently approved as of March 27, 2020; and were incurred during the period of March 1, 2020, through December 31, 2021. This program is used to track general eligible expenses for Sedgwick County.

Fund(s): Stimulus Funds 277								
Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24	
Personnel	-	-	-	-	-	-	0.0%	
Contractual Services	23,487,054	(36,263)	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Commodities	(1,878,872)	36,263	-	-	-	-	0.0%	
Capital Improvements	-	-	-	-	-	-	0.0%	
Capital Equipment	(14,500)	-	-	-	-	-	0.0%	
Interfund Transfers	-	-	-	-	-	-	0.0%	
Total Expenditures	21,593,682	-	-	-	-	-	0.0%	
Revenues								
Taxes	-	-	-	-	-	-	0.0%	
Intergovernmental	-	-	-	-	-	-	0.0%	
Charges For Service	-	-	-	-	-	-	0.0%	
All Other Revenue	11,523	-	-	-	-	-	0.0%	
Total Revenues	11,523	-	-	-	-	-	0.0%	
Full-Time Equivalents (FTEs)	2.00	-	-	-	-	-	0.0%	

• FFCRA Employee Paid Leave

On March 11, 2020, the World Health Organization declared COVID-19 a pandemic. On March 18, 2020, the Federal Families First Coronavirus Response Act (FFCRA) was signed into law. The Act required certain employers to provide their employees with up to two weeks of paid sick leave or 10 weeks of paid expanded family and medical leave for specified reasons related to COVID-19. This program tracks costs associated with the FFCRA leave, as the CARES Act allows governments to use their CRF allocations to reimburse such costs.

Fund(s): Stimulus Funds 277

Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	51,652	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	51,652	-	-	-	-	-	0.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

• COVID-19 Provider Relief Funding

On March 11, 2020, the World Health Organization declared COVID-19 a pandemic. On March 27, 2020, the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law, which provided \$2.0 trillion in economic relief funding. On April 24, 2020, the Federal Paycheck Protection Program and Health Care Enhancement Act was signed into law, providing another \$484.0 billion to bolster certain CARES programs. With funding from both laws, the Department of Health and Human Services (HHS) administered relief funds to hospitals and other healthcare providers on the front lines of the coronavirus response. This funding supported healthcare-related expenses or lost revenue attributable to COVID-19 and ensures uninsured Americans could get treatment for COVID-19. Sedgwick County was able to access funding due to its healthcare-related services.

Fund(s): Stimulus Funds 277

Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	576,751	-	-	-	-	0.0%
Total Expenditures	-	576,751	-	-	-	-	0.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	576,751	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	576,751	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

• CARES State of Kansas SPARK Funding

On March 11, 2020, the World Health Organization declared COVID-19 a pandemic. On March 27, 2020, the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The Act provided \$2.0 trillion in economic relief funding and allocated more than \$1.0 billion to the State of Kansas. In turn, the State created the Strengthening People and Revitalizing Kansas (SPARK) Taskforce, which was charged with leading Kansas forward in recovery from the far-reaching effects of COVID-19. The SPARK Executive and Steering Committees, in conjunction with the Office of Recovery team, has been responsible for the statewide distribution of the Coronavirus Relief Fund (CRF). As part of its round one funding, Sedgwick County was allocated a portion of the State's CRF "impact" funding due to high unemployment. This funding has been directed at supporting local business and workforce.

Fund(s): Stimulus Funds 277

Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	1,113,182	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,113,182	-	-	-	-	-	0.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	1,105	-	-	-	-	-	0.0%
Total Revenues	1,105	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

• American Rescue Plan Act (ARPA) Coronavirus State & Local Fiscal Recovery Fund

The \$1.9 trillion American Rescue Plan Act (ARPA) became law on March 11, 2021 and allocated \$350.0 billion to states and local governments. Sedgwick County was allocated \$100.2 million, to be paid in two equal installments in 2021 and 2022. Funds must be committed by December 31, 2024 and may be used for response to the COVID-19 public health emergency and its negative economic impacts; premium pay for essential workers; the cost of government services, to the extent that funding was reduced by the COVID-19 public health emergency; and investments in water, sewer, and broadband infrastructure. Commissioners approved 2021 and 2022 spending plans. The Commission will approve and revise spending plans as needed throughout the grant term.

Fund(s): Stimulus Funds 277

Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	22,476,018	4,751,898	11,969,361	28,728,107	6,720,366	(22,007,741)	-76.6%
Contractual Services	110,130	11,319,552	-	20,624,540	-	(20,624,540)	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	275,122	1,039,716	-	2,251,781	-	(2,251,781)	-100.0%
Capital Improvements	13,296	2,068,310	-	22,217,521	-	(22,217,521)	-100.0%
Capital Equipment	-	-	-	367,125	-	(367,125)	-100.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	22,874,566	19,179,476	11,969,361	74,189,074	6,720,366	(67,468,708)	-90.9%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	50,117,555	50,117,555	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	50,117,555	50,117,555	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	169.00	191.00	92.50	91.50	(1.00)	-1.1%

• State Mental Health Hospital

In 2022, Sedgwick County submitted a \$40.0 million request to the State’s advisory board on Federal pandemic funding, SPARK, to create a 50-bed mental health hospital operated in partnership with the Kansas Department for Aging and Disability Services (KDADS). The COVID-19 pandemic exacerbated challenges created by mental health and substance abuse issues facing the region. The facility would add inpatient behavioral care beds in south-central Kansas and would alleviate the strain on existing state hospitals, allowing patients to stay closer to home and family. The additional beds would also ease jail overcrowding by shortening the wait time for inmates needing competency evaluations or mental treatment. In 2023, the County and KDADS entered into an MOU to construct such a facility, after the State awarded \$25.0 million from Federal American Rescue Plan Act (ARPA) funds and \$15.0 million from the State General Fund.

Fund(s): Stimulus Funds 277

Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	50,000	-	(50,000)	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	39,950,000	-	(39,950,000)	-100.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	40,000,000	-	(40,000,000)	-100.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	40,000,000	-	(40,000,000)	-100.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	40,000,000	-	(40,000,000)	-100.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

• Municipalities Fight Addiction Fund

In 2021, the Kansas Legislature passed the Kansas Fights Addiction Act, K.S.A. §75-775 et seq., to address the use of funds received from opioid litigation settlements. Then, on December 15, 2021, the Kansas Attorney General signed a Memorandum of Understanding with the League of Kansas Municipalities and the Kansas Association of Counties stating that the share of the funds from the opioid litigation received by a county must be held in a separate account and shall not be comingled with any other money or fund of the county. 2023 House Bill Number 2082 gave the BOCC the authority to create a ‘municipalities fight addiction’ fund to finance expenditures as defined in K.S.A. 2022 Supp. 75-777, and amendments thereto. The bill was signed by the Governor and went into effect July 1, 2023. This program will receive any opioid settlement funds and all uses will be in compliance with all statutory and contractual requirements.

Fund(s): Municipalities fight addiction fund 276

Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	459,546	362,315	(97,231)	-21.2%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	459,546	362,315	(97,231)	-21.2%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

Division of Finance - Risk Management

Mission: To protect Sedgwick County assets and provide a safe work environment for employees, thus ensuring their ability to provide uninterrupted delivery of quality services to the citizens of Sedgwick County.

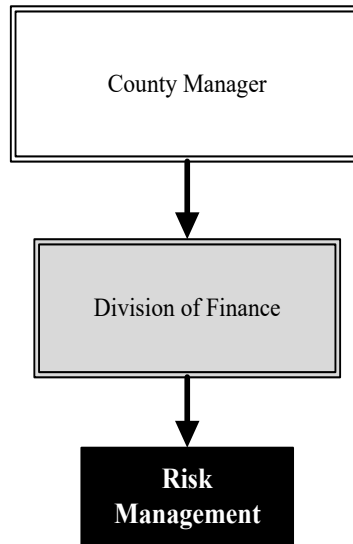
Elizabeth K. Wingo
Risk Management Coordinator

100 N. Broadway St., Suite 610
 Wichita, KS 67202
 316.660.7591
elizabeth.wingo@sedgwick.gov

Overview

Risk Management is tasked with protecting Sedgwick County assets, both physical and personnel. This starts with establishing a safe work environment for both employees and safe facilities for clients and visitors.

Risk Management works with departments to provide County-wide safety training, completes monthly safety inspections, coordinates quarterly State inspections, and reviews workplace accidents. Risk Management oversees the County's insurance program, which utilizes a mixture of self-insurance and purchased policies to balance the County's risk tolerance against accidental loss.



Strategic Goals:

- *Process and pay claims in a timely manner*
- *Provide high quality customer service*
- *Stay up-to-date on current and emerging trends within insurance and safety*

Highlights

- In 2022, Elizabeth Wingo became a board member for the Kansas Self-Insured Association
- In 2022, Shawn Dowd, the Safety and Training Officer, became a certified defensive driving instructor
- In 2023, Elizabeth Wingo was awarded the *Associate in Risk Management* designation



Accomplishments and Strategic Results

Accomplishments

In 2022, select departments utilized a pilot insurance application renewal process provided by the County's broker. The pilot was successful and beginning in 2023, all new and renewals insurance applications will utilize the new online portal.

In 2021 and 2022, two staff members earned Advanced Occupational Ergonomic Certifications. This semester-long training program allows Risk Management to offer in-house ergonomic assessments for employees who work in office environments. This compliments the Department's reassessment of approved ergonomic chairs to be purchased by county departments.

In 2023, Risk Management upgraded its claims management software, which includes moving from an on-site server to a cloud server. In addition, Risk Management purchased a new data analytics software which will allow for custom dashboards to be created and accessed by departments. This will help with developing trend analysis to focus additional safety efforts at the departmental and County-wide levels.

Strategic Results

Strategic results for Risk Management included the following measures in 2022:

All statutory and policy requirements were met for the handling of all claims made against the County's insurance program (including Workers' Compensation), which met the goal for adherence to all statutory and policy requirements.

To support a safe and secure work environment, Risk Management performs monthly and quarterly inspections and to ensure that departments respond to concerns within 90 days of the inspection. In 2022, Risk Management met this goal.

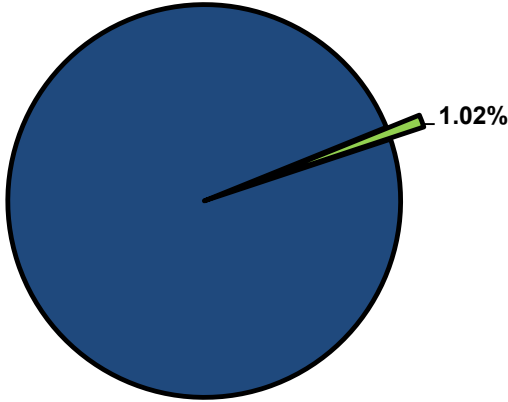


Significant Budget Adjustments

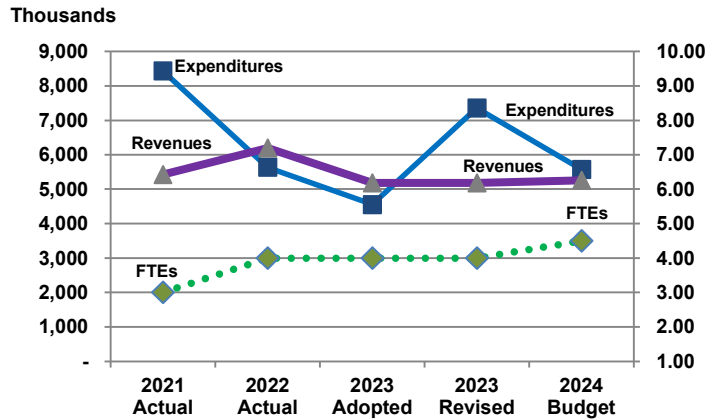
Significant adjustments to Risk Management's 2024 budget include a decrease in contractual services due to increased insurance premiums and claims in 2023 (\$2,795,000), an increase in contractals due to increases in insurance premiums and claims in 2023 (\$1,000,000), an increase in all other revenue to bring in-line with anticipated actuals (\$216,269), a decrease in charges for service to bring in-line with anticipated actuals (\$147,478), a decrease in Risk Management Technology Review Board (TRB) expenditures (\$123,751), the addition of a 0.50 Full-Time Equivalent (FTE) Billing Technician position (\$20,596), and a decrease in contractals due to the addition of a 0.50 FTE Billing Technician position (\$20,596).

Departmental Graphical Summary

Risk Management
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amount Chg '23 Rev.-'24	% Chg '23 Rev.-'24
Expenditures							
Personnel	324,904	402,755	516,339	516,339	584,039	67,700	13.11%
Contractual Services	7,696,157	5,129,408	4,022,346	6,762,346	4,968,325	(1,794,021)	-26.53%
Debt Service	-	-	-	-	-	-	-
Commodities	412,509	96,730	16,388	71,388	16,388	(55,000)	-77.04%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	8,433,569	5,628,893	4,555,073	7,350,073	5,568,752	(1,781,321)	-24.24%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	1,797,226	1,966,224	2,147,478	2,147,478	2,000,000	(147,478)	-6.87%
All Other Revenue	3,624,949	4,226,986	3,036,032	3,036,032	3,252,301	216,269	7.12%
Total Revenues	5,422,175	6,193,210	5,183,510	5,183,510	5,252,301	68,792	1.33%
Full-Time Equivalents (FTEs)							
Property Tax Funded	-	-	-	-	-	-	-
Non-Property Tax Funded	3.00	4.00	4.00	4.00	4.50	0.50	12.50%
Total FTEs	3.00	4.00	4.00	4.00	4.50	0.50	12.50%

Budget Summary by Fund

Fund	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amount Chg '23 Rev.-'24	% Chg '23 Rev.-'24
Risk Management Reserve	6,300,375	4,055,362	2,391,362	5,186,362	3,388,526	(1,797,836)	-34.66%
Workers Comp. Reserve	2,133,195	1,573,531	2,163,711	2,163,711	2,180,226	16,515	0.76%
Total Expenditures	8,433,569	5,628,893	4,555,073	7,350,073	5,568,752	(1,781,321)	-24.24%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Decrease in contractals due to increased insurance premiums and claims in 2023	(2,795,000)		
Increase in contractals due to increase in insurance premiums	1,000,000		
Increase in all other revenue to bring in-line with anticipated actuals		216,269	
Decrease in charges for service to bring in-line with anticipated actuals		(147,478)	
Decrease in Risk Management Technology Review Board (TRB) expenditures	(123,751)		
Addition of 0.50 FTE Billing Technician position	20,596		0.50
Decrease in contractals for addition of 0.50 FTE Billing Technician positions	(20,596)		
Total	(1,918,751)	68,791	0.50

Budget Summary by Program

Program	Fund	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	% Chg '23 Rev.-'24	23-'24' FTEs
Risk Management	612	6,300,375	4,055,362	2,292,514	5,062,611	3,388,526	-33.07%	3.00
Risk Management TRB	612	-	-	98,848	123,751	-	-100.00%	-
Workers' Compensation	613	2,133,195	1,573,531	2,163,711	2,163,711	2,180,226	0.76%	1.50
Total		8,433,569	5,628,893	4,555,073	7,350,073	5,568,752	-24.24%	4.50

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2023 Adopted	2023 Revised	2024 Budget	2023 Adopted	2023 Revised	2024 Budget
Risk Coordinator	612	GRADE65	-	-	70,389	-	-	1.00
Management Analyst II	612	GRADE61	-	-	64,418	-	-	1.00
Management Analyst I	612	GRADE59	-	-	52,490	-	-	1.00
Risk Coordinator	612	GRADE132	55,854	61,528	-	1.00	1.00	-
Management Analyst II	612	GRADE129	55,496	61,134	-	1.00	1.00	-
Management Analyst I	612	GRADE126	42,921	47,264	-	1.00	1.00	-
Management Analyst I	613	GRADE59	-	-	51,639	-	-	1.00
Administrative Support IV	613	GRADE55	-	-	18,340	-	-	0.50
Management Analyst I	613	GRADE126	41,669	45,893	-	1.00	1.00	-
Subtotal					257,277			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					208,458			
Overtime/On Call/Holiday Pay					-			
Benefits					118,304			
Total Personnel Budget					584,039	4.00	4.00	4.50

• Risk Management

The Risk Management program encompasses the Risk Management Reserve Fund, which was established by resolution to allow for claim retentions and deductibles in connection with self-funded insurance. This fund pays for insurance premiums, loss deductibles, and other claims not covered by an insurance policy.

Fund(s): Risk Management Reserve 612								
Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24	
Personnel	147,268	227,471	255,254	255,254	285,843	30,589	12.0%	
Contractual Services	5,800,305	3,802,500	2,020,872	4,780,969	3,086,295	(1,694,674)	-35.4%	
Debt Service	-	-	-	-	-	-	0.0%	
Commodities	352,802	25,391	16,388	26,388	16,388	(10,000)	-37.9%	
Capital Improvements	-	-	-	-	-	-	0.0%	
Capital Equipment	-	-	-	-	-	-	0.0%	
Interfund Transfers	-	-	-	-	-	-	0.0%	
Total Expenditures	6,300,375	4,055,362	2,292,514	5,062,611	3,388,526	(1,674,085)	-33.1%	
Revenues								
Taxes	-	-	-	-	-	-	0.0%	
Intergovernmental	-	-	-	-	-	-	0.0%	
Charges For Service	-	-	-	-	-	-	0.0%	
All Other Revenue	3,601,152	4,055,362	3,018,185	3,018,185	3,233,151	214,967	7.1%	
Total Revenues	3,601,152	4,055,362	3,018,185	3,018,185	3,233,151	214,967	7.1%	
Full-Time Equivalents (FTEs)	2.00	3.00	3.00	3.00	3.00	-	0.0%	

• Risk Management TRB

The Technology Review Board (TRB) was established in 2019 to centralize the process of managing Information Technology (IT) projects, positions for technology support, and hardware and software needs to ensure the needs of the County are being met while also supporting the County’s strategic plan. Funding for 2023 is for approved TRB projects.

Fund(s): Risk Management Reserve 612								
Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24	
Personnel	-	-	-	-	-	-	0.0%	
Contractual Services	-	-	98,848	123,751	-	(123,751)	-100.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Commodities	-	-	-	-	-	-	0.0%	
Capital Improvements	-	-	-	-	-	-	0.0%	
Capital Equipment	-	-	-	-	-	-	0.0%	
Interfund Transfers	-	-	-	-	-	-	0.0%	
Total Expenditures	-	-	98,848	123,751	-	(123,751)	-100.0%	
Revenues								
Taxes	-	-	-	-	-	-	0.0%	
Intergovernmental	-	-	-	-	-	-	0.0%	
Charges For Service	-	-	-	-	-	-	0.0%	
All Other Revenue	-	-	-	-	-	-	0.0%	
Total Revenues	-	-	-	-	-	-	0.0%	
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%	

Workers' Compensation

The Workers' Compensation program is responsible for administering a self insured, State mandated, workers' compensation program. The Program must make application annually to the State of Kansas for an operation permit. The Program is responsible for payment of claims and related expenses associated with operation of the Program, including assessment fees to the State of Kansas.

Fund(s): Workers Compensation Reserve 613

Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	177,636	175,284	261,085	261,085	298,196	37,111	14.2%
Contractual Services	1,895,851	1,326,908	1,902,626	1,857,626	1,882,030	24,404	1.3%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	59,707	71,339	-	45,000	-	(45,000)	-100.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	2,133,195	1,573,531	2,163,711	2,163,711	2,180,226	16,515	0.8%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	1,797,226	1,966,224	2,147,478	2,147,478	2,000,000	(147,478)	-6.9%
All Other Revenue	23,797	171,624	17,848	17,848	19,150	1,302	7.3%
Total Revenues	1,821,023	2,137,848	2,165,325	2,165,325	2,019,150	(146,175)	-6.8%
Full-Time Equivalents (FTEs)	1.00	1.00	1.00	1.00	1.50	0.50	50.0%

Division of Finance - Accounting

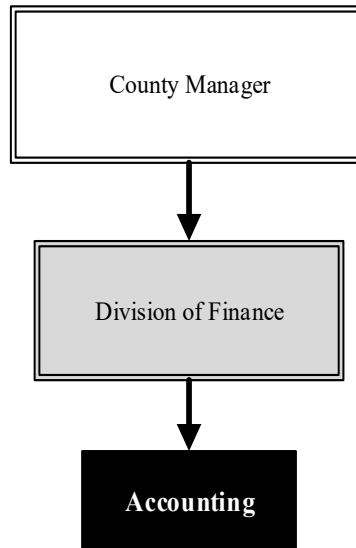
Mission: *To allocate resources, protect public assets, and mitigate or eliminate risk by adhering to industry best practices and seeking innovative solutions.*

Hope Hernandez
Accounting Director

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Overview

Accounting's responsibilities include providing accurate financial information for financial reporting and effective decision-making, as well as transparent reporting to enable citizens to evaluate the public services that are provided across the County. Accounting maintains the County's general ledger to ensure financial transactions are recorded appropriately in accordance with Generally Accepted Accounting Principles (GAAP). Accounting also coordinates external audit activities, produces interim and annual financial reports, and provides an internal control structure to safeguard County assets.

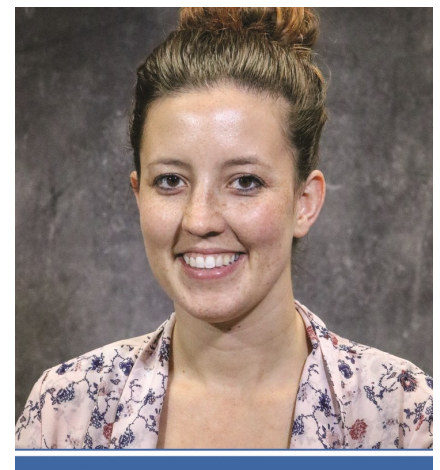


Strategic Goals:

- *Provide accurate and timely financial information to decision makers*
- *Prudently manage County financial resources*
- *Provide adequate internal control structure to safeguard County assets*

Highlights

- Earned the Government Finance Officers Association's (GFOA) Popular Annual Financial Reporting (PAFR) Award in 2022
- Earned GFOA's Certificate of Achievement for Excellence in Financial Reporting Award in 2022



Accomplishments and Strategic Results

Accomplishments

In 2022, Accounting received the Certificate of Achievement for Financial Reporting from the GFOA for the 2021 Comprehensive Annual Financial Report. It is the 41st consecutive year that the County has received the honor. Also in 2022, the County received the GFOA's PAFR Award for 2021. It is the 17th year that the County has received the award.

Strategic Results

Strategic results for Accounting included the following measures in 2022:

Maintaining a rate of maturity of approximately 20.0 percent of the investment portfolio maturing in less than one year. In 2022, Accounting was able to meet this goal with a rate of 26.9 percent of the portfolio maturing in less than one year.

Maintaining a yield-to-maturity rate as close as possible to the U.S. Treasury benchmark interest rates. The yield-to-maturity rate was 2.17 percent and the U.S. Treasury benchmark rate was 5.24 percent. Accounting was unable to meet this goal.

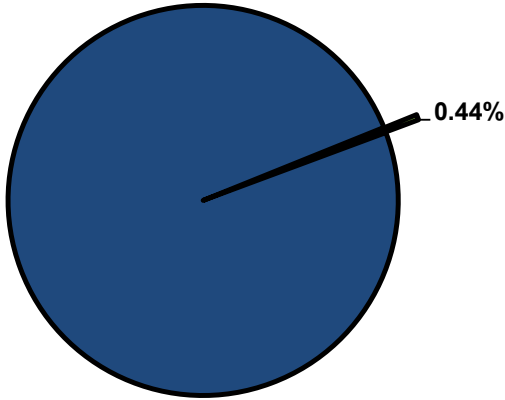


Significant Budget Adjustments

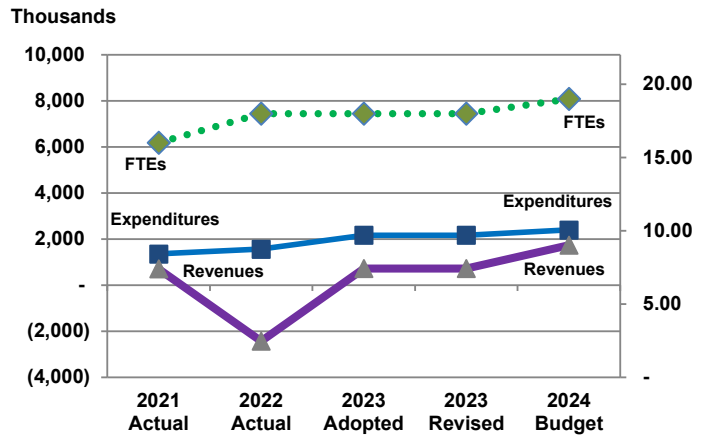
Significant adjustments to Accounting's 2024 budget include an increase in anticipated investment income in 2023 (\$1,012,335) and the transfer of 1.0 full-time equivalent (FTE) from CFO to create a second Payroll Analyst position (\$68,795).

Departmental Graphical Summary

Accounting
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amount Chg '23 Rev.-'24	% Chg '23 Rev.-'24
Expenditures							
Personnel	1,200,520	1,347,611	1,478,983	1,478,983	1,708,074	229,091	15.49%
Contractual Services	106,503	170,664	609,807	613,136	610,200	(2,936)	-0.48%
Debt Service	-	-	-	-	-	-	-
Commodities	50,305	46,700	81,350	78,021	80,957	2,936	3.76%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	1,357,327	1,564,976	2,170,140	2,170,140	2,399,231	229,091	10.56%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	708,060	(2,434,393)	722,853	722,853	1,734,913	1,012,060	140.01%
Total Revenues	708,060	(2,434,393)	722,853	722,853	1,734,913	1,012,060	140.01%
Full-Time Equivalentents (FTEs)							
Property Tax Funded	16.00	18.00	18.00	18.00	19.00	1.00	5.56%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	16.00	18.00	18.00	18.00	19.00	1.00	5.56%

Budget Summary by Fund

Fund	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amount Chg '23 Rev.-'24	% Chg '23 Rev.-'24
General Fund	1,357,327	1,564,976	2,170,140	2,170,140	2,399,231	229,091	10.56%
Total Expenditures	1,357,327	1,564,976	2,170,140	2,170,140	2,399,231	229,091	10.56%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Increase in anticipated investment income in 2023		1,012,335	
Transfer of 1.0 full-time equivalent (FTE) from CFO to create another Payroll Anlyst. position	68,795		1.00
Total	68,795	1,012,335	1.00

Budget Summary by Program

Program	Fund	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	% Chg '23 Rev.-'24	23-'24' FTEs
Accounts Payable	110	324,608	365,155	399,727	399,727	440,012	10.08%	6.00
Payroll	110	236,737	192,439	228,765	228,765	347,420	51.87%	3.00
Revenue Management	110	332,491	508,902	1,008,145	1,008,145	1,042,757	3.43%	5.00
General Accounting	110	463,492	498,480	533,503	533,503	569,042	6.66%	5.00
Total		1,357,327	1,564,976	2,170,140	2,170,140	2,399,231	10.56%	19.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2023 Adopted	2023 Revised	2024 Budget	2023 Adopted	2023 Revised	2024 Budget
Accounting Director	110	GRADE71	-	-	96,496	-	-	1.00
Payroll Manager	110	GRADE67	-	-	80,408	-	-	1.00
Revenue Manager	110	GRADE67	-	-	75,817	-	-	1.00
Management Analyst III	110	GRADE64	-	-	63,447	-	-	1.00
Payroll Analyst	110	GRADE64	-	-	139,301	-	-	2.00
Principal Accountant	110	GRADE64	-	-	129,157	-	-	2.00
Accounts Payable Supervisor	110	GRADE63	-	-	71,412	-	-	1.00
Accounts Receivable Supervisor	110	GRADE63	-	-	62,741	-	-	1.00
Management Analyst II	110	GRADE61	-	-	57,162	-	-	1.00
Senior Accountant	110	GRADE61	-	-	63,169	-	-	1.00
Senior Accounts Payable Analyst	110	GRADE58	-	-	46,097	-	-	1.00
Accounts Payable Analyst	110	GRADE56	-	-	88,358	-	-	2.00
Administrative Support V	110	GRADE56	-	-	43,358	-	-	1.00
Finance Coordinator	110	GRADE56	-	-	43,321	-	-	1.00
Senior Accounts Payable Analyst	110	GRADE56	-	-	42,355	-	-	1.00
Administrative Support I	110	GRADE51	-	-	33,963	-	-	1.00
Accounting Director	110	GRADE139	82,956	95,040	-	1.00	1.00	-
Payroll Manager	110	GRADE135	77,790	75,311	-	1.00	1.00	-
Revenue Manager	110	GRADE135	67,342	74,184	-	1.00	1.00	-
Accounts Payable Supervisor	110	GRADE132	55,854	61,528	-	1.00	1.00	-
Accounts Receivable Supervisor	110	GRADE132	55,854	61,528	-	1.00	1.00	-
Management Analyst III	110	GRADE132	61,439	59,730	-	1.00	1.00	-
Payroll Analyst	110	GRADE132	54,829	58,593	-	1.00	1.00	-
Principal Accountant	110	GRADE132	126,050	118,887	-	2.00	2.00	-
Management Analyst II	110	GRADE129	48,241	55,252	-	1.00	1.00	-
Senior Accountant	110	GRADE129	52,783	58,146	-	1.00	1.00	-
Administrative Support V	110	GRADE124	37,806	41,648	-	1.00	1.00	-
Senior Accounts Payable Analyst	110	GRADE124	84,427	93,001	-	2.00	2.00	-
Accounts Payable Analyst	110	GRADE123	73,744	77,052	-	2.00	2.00	-
Finance Coordinator	110	GRADE123	36,026	39,695	-	1.00	1.00	-
Administrative Support I	110	GRADE118	27,664	30,484	-	1.00	1.00	-
Subtotal					1,136,560			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					39,953			
Overtime/On Call/Holiday Pay					-			
Benefits					531,561			
Total Personnel Budget					1,708,074	18.00	18.00	19.00

• Accounts Payable

Accounts Payable processes invoices to pay County vendors accurately and timely while ensuring compliance with internal controls established to safeguard assets. Accounts Payable personnel work consistently with all internal departments to improve the workflow process. In 2010, Information Technology; Enterprise Resource Planning (ERP); and Accounting worked to implement an electronic workflow process for Accounts Payable documents. This process cuts down on hard copy paper flow, hard copies made and filed, and improves the availability of document information to Systems, Applications, and Products (SAP) financial system users. Accounts Payable continues to work on centralized process efficiencies through a County-wide centralized administration initiative.

Fund(s): County General Fund 110

Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	321,306	360,308	385,927	385,927	426,212	40,285	10.4%
Contractual Services	1,557	1,634	3,800	7,129	3,800	(3,329)	-46.7%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	1,745	3,213	10,000	6,671	10,000	3,329	49.9%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	324,608	365,155	399,727	399,727	440,012	40,285	10.1%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	53	-	55	55	-	(55)	-100.0%
Total Revenues	53	-	55	55	-	(55)	-100.0%
Full-Time Equivalents (FTEs)	6.00	6.00	6.00	6.00	6.00	-	0.0%

• Payroll

Payroll coordinates all time entry to ensure accurate, on-time payments to Sedgwick County employees on a biweekly basis. Payroll is also responsible for processing payments for certain third party and tax withholding liabilities, as well as filing necessary quarterly and annual tax filing reports, including the distribution of W-2 statements at year-end.

The Payroll team conducts internal audits of payroll system compliance in all County departments and offers recommendations for improvements.

Fund(s): County General Fund 110

Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	191,752	189,509	208,265	208,265	326,920	118,655	57.0%
Contractual Services	7,811	311	16,500	16,500	16,500	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	37,174	2,619	4,000	4,000	4,000	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	236,737	192,439	228,765	228,765	347,420	118,655	51.9%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	75	-	-	-	-	-	0.0%
Total Revenues	75	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	2.00	2.00	2.00	2.00	3.00	1.00	50.0%

• Revenue Management

Revenue Management seeks grant funding, prepares grant reports, coordinates Single Audit activities performed by the external auditors, and ensures compliance throughout County operations with cash handling policies and procedures. Earnings related to investment activities are recorded under Revenue Management.

Also included within Revenue Management are merchant services fees for tax and fee payments. As more citizens use electronic payment options (debit and credit cards), Revenue Management incurs an increase in these fees.

Fund(s): County General Fund 110

Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	243,551	349,072	414,888	414,888	449,500	34,612	8.3%
Contractual Services	82,833	134,362	549,507	549,507	549,900	393	0.1%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	6,107	25,468	43,750	43,750	43,357	(393)	-0.9%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	332,491	508,902	1,008,145	1,008,145	1,042,757	34,612	3.4%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	707,879	(2,434,393)	722,743	722,743	1,734,913	1,012,170	140.0%
Total Revenues	707,879	(2,434,393)	722,743	722,743	1,734,913	1,012,170	140.0%
Full-Time Equivalents (FTEs)	3.00	5.00	5.00	5.00	5.00	-	0.0%

• General Accounting

General Accounting ensures financial transactions are properly recorded in compliance with applicable laws and regulations to provide accurate and timely information regarding the financial position of the County, in accordance with Generally Accepted Accounting Principles (GAAP). Services provided include coordination of the County’s external audit activities, financial analysis, preparation of financial reports for use by internal and external parties, evaluation of internal controls ensuring compliance with appropriate regulations, and the adequate safeguarding of assets while maintaining their efficient and economical use. Additionally, cash and debt management activities of the County are coordinated by General Accounting.

Fund(s): County General Fund 110

Expenditures	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	443,910	448,723	469,903	469,903	505,442	35,539	7.6%
Contractual Services	14,302	34,357	40,000	40,000	40,000	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	5,279	15,400	23,600	23,600	23,600	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	463,492	498,480	533,503	533,503	569,042	35,539	6.7%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	53	-	55	55	-	(55)	-100.0%
Total Revenues	53	-	55	55	-	(55)	-100.0%
Full-Time Equivalents (FTEs)	5.00	5.00	5.00	5.00	5.00	-	0.0%

Division of Finance - Budget

Mission: To allocate resources, protect public assets, and mitigate or eliminate risk by adhering to industry best practices and seeking innovative solutions.

Lorien Showalter Arie
Budget Director

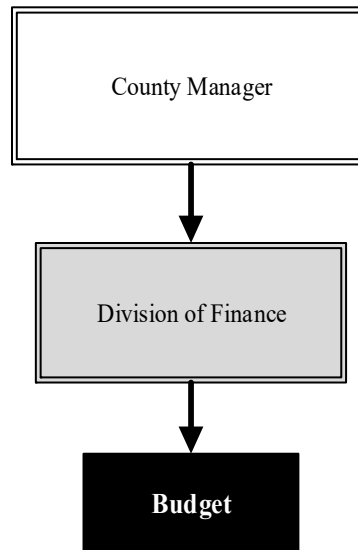
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Overview

The Budget Office assists with the development of the budget, responds to inquiries of elected officials and the public, monitors spending by departments, and ensures statutes and resolutions are adhered to regarding annual spending. The Budget Office also prepares the five-year financial forecast, develops revenue estimates, and assists departments with strategic planning and process improvement initiatives.

The Budget Office analyzes potential programs, grants, and agenda items for the leadership of Sedgwick County to provide them with the necessary details for making informed decisions regarding the financial impact on the organization. The Budget Office also produces a variety of financial reports and documents to provide up-to-date financial information to the Board of County Commissioners (BOCC), senior management, and the public.



Strategic Goals:

- *Maintain minimum unreserved fund balances as directed by the County's fund balance policy*
- *Provide County decision-makers with accurate and timely budget and financial forecast information*
- *Ensure that pertinent and accurate budget information is accessible to the public*

Highlights

- For 40 consecutive years, Sedgwick County has received the Government Finance Officers Association Distinguished Budget Presentation Award
- Budget worked to consolidate three special revenue tax funds into the County's General Fund for 2022 to help provide more efficiency and flexibility within the County's funds



Accomplishments and Strategic Results

Accomplishments

Each year, the Budget Office develops more than 20 documents to keep the BOCC, County Manager, County officials, and the public up-to-date on the County's financial condition. These documents include: the Monthly Financial Report to be presented by the Chief Financial Officer (CFO) to the County Manager and BOCC to report on the County's fiscal status; the Quarterly Financial Report, developed in coordination with Accounting at the end of each quarter, which provides leadership with a regular snapshot on the financial health of the organization, along with updated revenue and spending estimates for the current year; the five-year financial forecast, which provides estimates based on current and projected financial conditions to identify future revenue and expenditure trends; and the annual recommended budget, and the annual adopted budget, which is approved by the BOCC and provides the County authority to levy taxes to finance expenditures.

Strategic Results

Strategic results for the Budget Office included the following measures in 2022:

- All statutory requirements for the production and adoption of annual Sedgwick County and Fire District 1 budgets were met, which met the goal for adherence to all statutory requirements for budget production and adoption;
- Monthly financial reports were completed in time for review and delivery by the CFO to the BOCC by the 15th of each month 100.0 percent of the time, which met the goal of 100.0 percent delivery and completion within policy;
- Quarterly financial reports were completed in time for review and delivery to the BOCC by the last day of the month they were completed in 100.0 percent of the time, which met the goal of 100.0 percent delivery and completion within policy; and
- The accuracy of the financial plan revenue and expenditure projections in the property-tax-supported funds fell within 5.0 percent (positive or negative) of the actuals recorded for 2021 as verified by the Annual Comprehensive Financial Report actuals versus financial forecast estimates as included in the adopted budget book for 2022, which met the goal of accuracy of estimates within 5.0 percent (positive or negative).

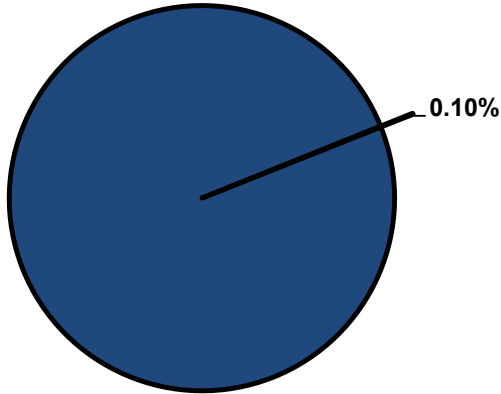


Significant Budget Adjustments

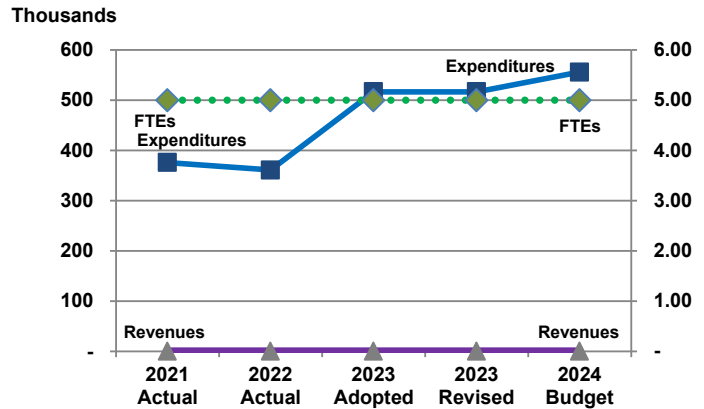
There are no significant adjustments to Budget's 2024 budget.

Departmental Graphical Summary

Budget Office
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amount Chg '23 Rev.-'24	% Chg '23 Rev.-'24
Expenditures							
Personnel	370,127	352,298	496,480	496,480	535,313	38,833	7.82%
Contractual Services	4,418	2,887	11,030	11,030	11,030	-	0.00%
Debt Service	-	-	-	-	-	-	-
Commodities	1,303	5,731	9,500	9,500	9,500	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	5	-	-	-	-	-	-
Total Expenditures	375,853	360,915	517,010	517,010	555,843	38,833	7.51%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Full-Time Equivalentents (FTEs)							
Property Tax Funded	5.00	5.00	5.00	5.00	5.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	5.00	5.00	5.00	5.00	5.00	-	0.00%

Budget Summary by Fund

Fund	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amount Chg '23 Rev.-'24	% Chg '23 Rev.-'24
General Fund	375,853	360,915	517,010	517,010	555,843	38,833	7.51%
Total Expenditures	375,853	360,915	517,010	517,010	555,843	38,833	7.51%

Significant Budget Adjustments from Prior Year Revised Budget

Expenditures Revenues FTEs

Total - - -

Budget Summary by Program

Program	Fund	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	% Chg '23 Rev.-'24	23-'24' FTEs
Budget Office	110	375,853	360,915	517,010	517,010	555,843	7.51%	5.00
Total		375,853	360,915	517,010	517,010	555,843	7.51%	5.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2023 Adopted	2023 Revised	2024 Budget	2023 Adopted	2023 Revised	2024 Budget
Budget Director	110	GRADE72	-	-	105,123	-	-	1.00
Principal Management Analyst	110	GRADE65	-	-	150,251	-	-	2.00
Management Analyst II	110	GRADE61	-	-	122,219	-	-	2.00
Budget Director	110	GRADE139	82,956	95,040	-	1.00	1.00	-
Principal Management Analyst	110	GRADE133	124,602	137,262	-	2.00	2.00	-
Management Analyst II	110	GRADE129	109,516	101,693	-	2.00	2.00	-
Subtotal					377,594			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					12,068			
Overtime/On Call/Holiday Pay					-			
Benefits					145,651			
Total Personnel Budget					535,313	5.00	5.00	5.00

Division of Finance - Purchasing

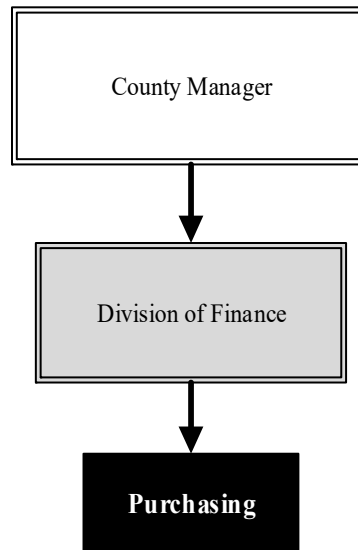
Mission: To allocate resources, protect public assets, and mitigate or eliminate risk by adhering to industry best practices and seeking innovative solutions.

Joe Thomas
Purchasing Director

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Wichita, KS 67202
316.660.7265
joseph.thomas@sedgwick.gov

Overview

Purchasing is responsible for facilitating the procurement of goods and services as requested by the various user divisions and departments within the County. Purchasing adheres to State statutes and Sedgwick County's Charter Resolution No. 68 (Charter 68), which ensures that competitive purchasing procedures are followed. Purchasing's responsibilities include working with divisions and departments to determine specifications, develop bids and proposals, negotiate contracts, and maintain good public relations with County suppliers.



Strategic Goals:

- Ensure that the procurement process is open, fair, and provides opportunities for all interested and qualified suppliers
- Create a procurement process that exhibits professionalism, enhances learning opportunities, and continuously improves working relationships with internal customers and suppliers
- Provide quality products and services in a timely manner for the best possible price

Highlights

- Sedgwick County's Purchasing staff are members of several national professional organizations including the National Institute of Governmental Purchasing (NIGP) and the Institute for Supply Management (ISM)
- Sedgwick County's Purchasing staff collectively represent over 100 years of procurement experience
- The Purchasing Director currently serves on the Board of Directors for the Wichita Chapter of ISM and the Kansas Association for Public Procurement Professionals (KAPPP)



Accomplishments and Strategic Results

Accomplishments

Purchasing conducts ongoing, in depth training sessions for both internal departments and external vendors. For internal departments, this has resulted in timely, efficient, and accurate fulfillment of goods and services. For external vendors, these trainings have effectively guided vendors to understand how conduct business with the County, which has resulted in growth in the County's vendor base. Purchasing continues to make important strides in reaching out and connecting with small, minority, and women owned businesses. Buyers research when reviewing departmental needs to create solicitation documents that result in the most competitive and effective offerings. Purchasing conducts monthly best practices review, pre-mortems, and lessons learned to train staff in providing the best possible work product for all customers.

Strategic Results

Purchasing maintains key performance indicators to gauge how effective the Department has been in reaching goals set in strategic categories.

- Percentage of multiple responses for each solicitation—Goal: 93.5 percent, Actual 100.0 percent
- Average number of vendor responses—Goal: 4.5 per solicitation. Actual 9.6 per solicitation
- Percentage of dollars awarded to Disadvantaged Business Entities (DBE)—Goal: 4.5 percent. Actual: 36.5 percent
- Number of minority contractors—2021: 2,122; 2022:2,284

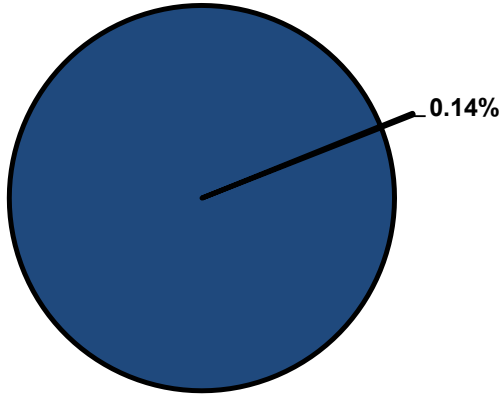


Significant Budget Adjustments

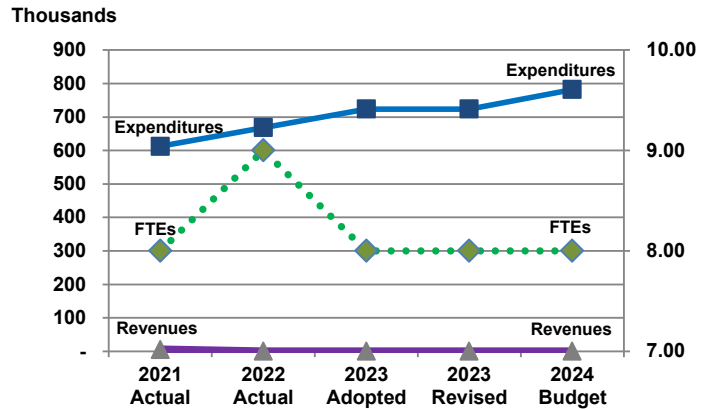
There are no significant adjustments to Purchasing's 2024 budget.

Departmental Graphical Summary

Purchasing
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2021	2022	2023	2023	2024	Amount Chg	% Chg
	Actual	Actual	Adopted	Revised	Budget	'23 Rev.-'24	'23 Rev.-'24
Expenditures							
Personnel	558,216	621,692	614,543	614,543	672,704	58,161	9.46%
Contractual Services	35,551	37,295	105,000	105,000	105,000	-	0.00%
Debt Service	-	-	-	-	-	-	-
Commodities	18,125	9,240	4,150	4,150	4,150	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	611,893	668,227	723,693	723,693	781,854	58,161	8.04%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	4,924	31	-	-	32	32	-
Total Revenues	4,924	31	-	-	32	32	-
Full-Time Equivalentents (FTEs)							
Property Tax Funded	8.00	9.00	8.00	8.00	8.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	8.00	9.00	8.00	8.00	8.00	-	0.00%

Budget Summary by Fund

	2021	2022	2023	2023	2024	Amount Chg	% Chg
	Actual	Actual	Adopted	Revised	Budget	'23 Rev.-'24	'23 Rev.-'24
Fund							
General Fund	611,893	668,227	723,693	723,693	781,854	58,161	8.04%
Total Expenditures	611,893	668,227	723,693	723,693	781,854	58,161	8.04%

Significant Budget Adjustments from Prior Year Revised Budget

Expenditures Revenues FTEs

Total - - -

Budget Summary by Program

Program	Fund	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	% Chg '23 Rev.-'24	23-'24' FTEs
Purchasing	110	611,893	668,227	723,693	723,693	781,854	8.04%	8.00
Total		611,893	668,227	723,693	723,693	781,854	8.04%	8.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2023 Adopted	2023 Revised	2024 Budget	2023 Adopted	2023 Revised	2024 Budget
Purchasing Director	110	GRADE72	-	-	118,997	-	-	1.00
Purchasing Agent	110	GRADE59	-	-	209,948	-	-	4.00
Administrative Support IV	110	GRADE55	-	-	59,154	-	-	1.00
Administrative Support II	110	GRADE52	-	-	72,336	-	-	2.00
Purchasing Director	110	GRADE139	103,868	118,997	-	1.00	1.00	-
Purchasing Agent	110	GRADE126	128,866	187,843	-	4.00	4.00	-
Administrative Support IV	110	GRADE123	53,169	56,281	-	1.00	1.00	-
Administrative Support II	110	GRADE120	63,945	68,825	-	2.00	2.00	-
Subtotal					460,436			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					16,684			
Overtime/On Call/Holiday Pay					-			
Benefits					195,584			
Total Personnel Budget					672,704	8.00	8.00	8.00