



Chris Chronis
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Mission:

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

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. To assure the County’s financial resources are properly utilized in an efficient and effective manner, four departments comprise the Division. They include: Accounting, Budget, Purchasing, and Risk Management. The Division of Finance is also extensively involved in the County’s Enterprise Resource Planning (ERP) project. The ERP project continues to improve the delivery of services to the County’s citizenry. Preparation for a major upgrade to the system is underway. This upgrade will provide improved access to data by warehousing information from multiple county systems to one database to provide the ability to cross reference non-financial data with financial data to enhance the quality of information available for decision-making.

The Division of Finance (DOF) is also responsible for training all County employees involved with conducting financial business using the SAP system. This initial

Budget Adjustments:		Amount:
Item:		
Reductions:		
•	Bookkeeper (1.0 FTE)	(\$32,792)
•	Sr. Revenue Accountant (1.0 FTE)	(\$48,607)
	Total	(\$81,399)
Additions:		
•	Purchasing Agent (1.0 FTE)	\$57,658
•	Establish Internal Audit Function (1.0 FTE)	\$49,558
	Total	\$107,216

and refresher training covers payroll entry, funds management, purchasing, and the accounts payable process. The DOF also conducts payroll audits on all County departments to ensure compliance with the Fair Labor Standards Act (FLSA) and County time reporting policies. This effort involves surveys, audits of payroll records and interviews of County employees.

Revenues displayed in the Division of Finance include all tax revenue deposited into the General Fund. These revenues support all General Fund departments in

Budget Summary by Category

	2006 Actual	2007 Adopted	2007 Revised	2008 Budget	% Chg. 07-08
Expenditures					
Personnel	2,385,005	2,672,178	2,672,178	2,810,667	5.2%
Contractual Services	2,590,962	3,058,677	3,057,177	3,748,922	22.6%
Debt Service	-	-	-	-	-
Commodities	82,481	51,869	53,369	68,188	27.8%
Capital Improvements	-	-	-	-	-
Equipment	(3,216)	-	-	-	-
Interfund Transfers	4,000	-	-	-	-
Total Expenditures	5,059,231	5,782,724	5,782,724	6,627,777	14.6%
Revenue					
Taxes	109,653,326	124,885,228	124,885,228	119,205,117	-4.5%
Intergovernmental	48,712	132,965	132,965	106,601	-19.8%
Charges For Service	1,883,205	1,793,613	1,793,613	1,665,243	-7.2%
Other Revenue	16,483,029	12,153,514	12,104,153	13,293,604	9.8%
Total Revenue	128,068,272	138,965,320	138,915,959	134,270,565	-3.3%
Full-Time Equivalents (FTEs)	38.00	38.00	40.00	40.00	0.0%

Budget Summary by Fund

	2006 Revised	2008 Budget
Expenditures		
General Fund	2,915,557	3,607,048
Risk Mgmt Res	1,320,076	1,304,852
Work Comp	1,547,091	1,715,877
Total Expenditures	5,782,724	6,627,777



Budget Summary by Program

Program	Expenditures					Full-Time Equivalents (FTEs)			
	2006 Actual	2007 Adopted	2007 Revised	2008 Budget	% Chg. 07-08	2007 Adopted	2007 Revised	2008 Budget	% Chg. 07-08
CFO	613,891	636,557	636,557	782,987	23.0%	6.00	8.00	9.00	12.5%
Budget	380,551	442,749	442,749	441,374	-0.3%	6.00	6.00	6.00	0.0%
Accounting	942,894	1,250,037	1,250,037	1,728,338	38.3%	14.00	14.00	12.00	-14.3%
Purchasing	562,287	586,214	586,214	654,349	11.6%	8.00	8.00	9.00	12.5%
Risk	2,559,609	2,867,167	2,867,167	3,020,729	5.4%	4.00	4.00	4.00	0.0%
Total	5,059,231	5,782,724	5,782,724	6,627,777	14.6%	38.00	40.00	40.00	0.0%

Sedgwick County. Due to the way this revenue is recorded, all other departments in the General Fund will not display tax revenue on their individual department page. However, the funding source of the expenditures will be indicated on the pages under "Budget Summary by Fund."

Sedgwick County received an unqualified audit opinion for the calendar year ending December 31, 2006. An unqualified opinion is the highest opinion an entity can receive. In non-accounting terms, there are three principal questions the auditors look to answer that the County successfully satisfied. They are:

- Are the financial statements fairly stated in accordance with generally accepted accounting principles and can the governing body rely on the financial statements?

- Are there adequate internal controls in place over the financial affairs of the County and do they function as intended?
- Did Sedgwick County comply with all relevant Federal State and local laws?

Accomplishments in 2006 included maintaining the County's outstanding credit ratings of AAA (FitchRatings), AA1 (S&P), and AA+ (Moody's); earning the Certificate of Achievement in Financial Reporting for 25th consecutive year and earning the Distinguished Budget Presentation Award for 23rd consecutive year. The Division also began presenting GAAP (Generally Accepted Accounting Principles) based quarterly financial reports to the BoCC to compliment the Comprehensive Annual Financial Report.

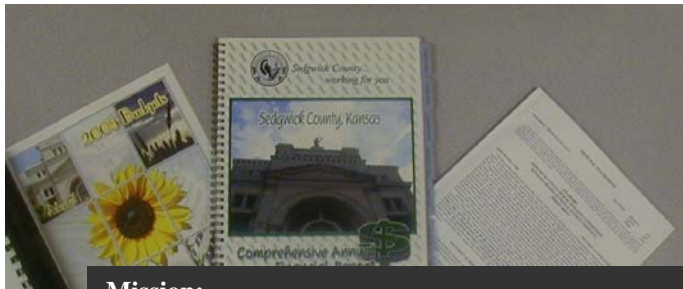
Department Performance Measures and Goals

Key Performance Indicator	2006 Actual	2007 Est.	2008 Proj.
Management letter comments	0	0	0
Secondary Indicators			
Audit opinion	Unqualified	Unqualified	Unqualified
Online survey results good or excellent	80%	80%	80%
Percent of division departments achieving desired outcomes	90%	90%	90%
Tertiary Indicators			
Internal payroll audit finding	2	2	2
Training classes conducted	24	24	24
Percent eligible employees earning Customer Service Recognition awards	90%	90%	90%

Goals:

- Provide accurate, timely analysis and data to those who need it to make good decisions
- Deliver financial management services of the highest quality possible within the applicable resource and time constraints
- Continuously improve the timeliness and quality of information and services provided by the Finance Division
- Ensure all County employees are adequately trained using the SAP financial system.





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Mission:

- To allocate resources for basic and essential services while maintaining long-term financial health for Sedgwick County.

The Chief Financial Officer (CFO) supervises the Accounting, Budget, Purchasing, and Risk Management departments; serves as financial advisor to the County Manager and County Commissioners; and conducts various special studies on financial projects. His direct staff monitors activity and budget status of the four departments in the Finance Division, administers the County’s credit card policy, prepares financial reports, provides reception for the central Finance Office, and procures most goods and services used throughout the Division. Expenditures for contractual services are primarily used to pay for auditing services.

The CFO is responsible for strategic financial planning and debt issuance, as well as developing and monitoring compliance. Established procedures, policies, and financial controls are the tools used to monitor compliance. Sedgwick County’s financial plan is a tool for the County Commission and management. It enables decision makers to evaluate potential capital projects and operating budget initiatives in the context of the County’s ability to pay for them. This long-term planning ensures informed financial decisions.

Budget Adjustments:	
Item:	Amount:
• Establish Internal Audit Function (1.0 FTE)	\$49,558
Total	\$49,558

Rating agencies evaluate the credit quality of bonds and other financial instruments. The excellent bond rating received by Sedgwick County is very important as it shows how well the County is run. It shows excellent financial management decision-making.

A good bond rating also plays an important part in the County getting a lower interest rate on our bond sale. Three FTEs are responsible for compiling the preliminary official statement (POS) used by companies bidding on the bond sale.

Sedgwick County's sound financial management continue to be recognized as the three major bond rating services again reaffirmed our bond ratings. This action was important because better bond ratings reduce the interest rate the County pays on future bond issues, and

Budget Summary by Category

	2006 Actual	2007 Adopted	2007 Revised	2008 Budget	% Chg. 07-08
Expenditures					
Personnel	438,830	470,110	470,110	637,987	35.7%
Contractual Services	166,860	162,847	162,847	140,000	-14.0%
Debt Service	-	-	-	-	-
Commodities	8,201	3,600	3,600	5,000	38.9%
Capital Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	613,891	636,557	636,557	782,987	23.0%
Revenue					
Taxes	109,653,326	124,885,228	124,885,228	119,205,117	-4.5%
Intergovernmental	32,241	132,965	132,965	106,601	-19.8%
Charges For Service	20,931	43,763	43,763	30,488	-30.3%
Other Revenue	5,311,945	6,617,451	6,617,451	5,297,560	-19.9%
Total Revenue	115,018,444	131,679,407	131,679,407	124,639,766	-5.3%
Full-Time Equivalents (FTEs)	6.00	6.00	8.00	9.00	12.5%

Budget Summary by Fund

	2007 Revised	2008 Budget
Expenditures		
General Fund	636,557	782,987
Total Expenditures	636,557	782,987

can save taxpayers a considerable amount of money.

Currently, Fitch Ratings has given Sedgwick County its highest rating, AAA. Standard & Poor's has assigned a rating of AA+. This is the second highest rating possible. Moody's Investor Service has given a rating of Aa1, also the second highest rating given. The table below demonstrates the recent history of Sedgwick County's bond ratings:

Rating Agency	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Projected
Standard and Poor's	AA+	AA+	AA+	AA+	AA+
Moody's	Aa1	Aa1	Aa1	Aa1	Aa1
Fitch	AAA	AAA	AAA	AAA	AAA

In 2007, the CFO's office implemented the finance blueprint. The blueprint consolidates entry in the County's financial system at the division level by finance employees who are located in the field. This allows departments to concentrate on providing services to citizens while Finance ensures consistent data entry across the organization; adherence to policies; tighter internal controls; all resulting in more reliable information available for management.

Sedgwick County's investment policy was adopted by the Board of County Commissioners in February 1999 and approved by the State of Kansas Pooled Money Investment Board effective October 1, 1999. The policy delegates to the Chief Financial Officer the power to invest "idle funds" not immediately needed to pay the County's bills, and directs the CFO to pursue the objectives of safety, liquidity, and yield.

Another function of the CFO is the oversight of the Division of Finance's role in the County's special assessment policy. Sedgwick County assists developers by constructing infrastructure such as roads and sewers in new subdivisions, and assessing the cost of these improvements to benefit property owners. These charges, called 'special assessments,' may be paid in full at the conclusion of the project but more typically are paid in equal annual or bi-annual installments over a 15-year period. The County's special assessment policy addresses the procedures for establishing and administering special assessments.

Department Performance Measures and Goals

Type of Measure	Performance Measure	2006 Actual	2007 Est.	2008 Proj.	Goals:
Input: Resources needed to produce a unit of output	Number of employees	5	5	5	<ul style="list-style-type: none"> To support DOF departments in achieving their individual goals Continue to receive the highest bond rating awarded
Output: Amount of product or service provided	Standard & Poor's bond rating	AA+	AA+	AA+	
	Moody's bond rating	Aa1	Aa1	Aa1	
	Fitch bond rating	AAA	AAA	AAA	
Efficiency: Inputs consumed to produce a unit of output	FTEs responsible for compiling POS	3	3	3	
Service Quality: Client satisfaction, and timeliness	Percent of on-line survey results good or excellent	80%	80%	80%	
	Percent of employees earning customer service recognition awards	90%	90%	90%	
Outcome: Qualitative consequence associated with the service	Bond issue interest rate divided by AAA interest rate on date of sale	0.95	0.95	0.95	
	Number of bidders on the County's bond issue	5	5	5	





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Mission:

- ❑ To allocate resources for basic and essential services while maintaining long-term financial health for Sedgwick County.

The Budget Office prepares the five-year financial plan, develops revenue estimates, manages the development and production of the County’s adopted budget, implements operating and capital improvement budgets, produces the Quarterly Financial Report, and assists departments with strategic planning and process improvement initiatives. The Office then monitors the implementation of the budget during the fiscal year and provides special analysis of budget and financial issues.

Development of the adopted budget is a joint effort between Departments, the Budget Office, the County Manager’s Office, and the Board of County Commissioners. The budget is developed in different phases to ensure statutory deadlines are met and development of the budget occurs in a manner that provides all parties an opportunity to participate in the process and provide their valuable input. For 23 consecutive years Sedgwick County has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award. The Budget Awards Program is designed to encourage governments to prepare budget documents of the highest quality to

Budget Adjustments:	
Item:	Amount:
• No Adjustments	
Total	\$0

meet the needs of decision-makers and citizens. Since the program was first established in 1984, participation has grown from 113 to 1,067.

Department accomplishments in 2006 and 2007 include publishing quarterly financial statements in coordination with Accounting, thereby enhancing availability of timely financial information; developed and implemented a Financial Planning process, bringing the development of projections to the fund center level; developed a base budget training manual to assist department’s in the development of their budget requests; developed a budgetary tracking system to outline changes in departmental budgets during each stage of the budget process and received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the 23rd year.

Budget Summary by Category

	2006 Actual	2007 Adopted	2007 Revised	2008 Budget	% Chg. 07-08
Expenditures					
Personnel	363,696	422,798	422,798	421,423	-0.3%
Contractual Services	10,082	10,832	10,832	11,712	8.1%
Debt Service	-	-	-	-	-
Commodities	6,772	9,119	9,119	8,239	-9.7%
Capital Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	380,551	442,749	442,749	441,374	-0.3%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	40	-	-	-	-
Total Revenue	40	-	-	-	-
Full-Time Equivalents (FTEs)	6.00	6.00	6.00	6.00	0.0%

Budget Summary by Fund

	2007 Revised	2008 Budget
Expenditures		
General Fund	442,749	441,374
Total Expenditures	442,749	441,374



The 2008 budget process began in November 2006 and will end with the finalization of the adopted budget document in September 2007. The process occurred as follows:

November 2006 through February 2007

Budget staff compared revenues with projections and the financial plan was revised based on 2004 actual data.

December 2006 through March 2007

The Technology Review Committee evaluated and ranked Division technology plans based on criteria that focus on technical merit.

January 2006 through May 2007

The Capital Improvement Program committee reviewed all of the requests for projects with significant multi-year benefits (such as building and roads), and ranked projects in order of importance in two categories: facilities and roads/intersections/bridges.

December 2006 through February 2007

Departments submitted projections for non-tax revenue to be received in 2006, along with a list of factors external to the department that could impact the funding they need to provide current levels of service throughout 2007, such as increases in rental rates or new state/federal mandates.

April 2007

Budget staff set base budgets within which departments are expected to fund their operating needs.

May 2007

Departments allocated base budget amounts to desired spending lines and submitted revised strategic plans. Requests for service enhancements were made in the form of supplemental requests.

May 2007 through June 2007

Budget staff reviewed departmental requests and prepared materials for budget hearings.

June 2007

Division Directors discussed the level of services they could provide within the base budget in public meetings before the County Manager, budget staff, and the Board of County Commissioners.

July 2007

The County Manager reviewed the budget in light of information gathered in budget hearings and made recommendations within resource limitations. The Manager's recommended budget and Capital Improvement program will be submitted July 18.

July 2007 through August 2007

Members of the public will be invited to comment on the budget at regular meetings of the Board of County Commissioners. Legal notice of the last public hearing will be published 10 days prior to the hearing stating maximum expenditure and levy amounts for each fund. The Board will adopt the budget on August 15.

August 2007

State legal budget document is prepared and budget certified to County Clerk.

September 2007

Information in the adopted budget document is updated.

Department Performance Measures and Goals

Key Performance Indicator	2006 Actual	2007 Est.	2008 Proj.
Number of budgetary funds with an ending unreserved balance below the minimum balance requirements for all funds subject to the fund balance policy	5	2	2
Secondary Indicators			
Accuracy of financial plan revenue projections – property tax supported funds	-3.7%	+/-5.0%	+/-5.0%
Accuracy of financial plan expenditure projections – property tax supported funds	-3.9%	+/-5.0%	+/-5.0%
Tertiary Indicators			
Received GFOA distinguished budget presentation award	Yes	Yes	Yes
Budgeted revenue accuracy – property tax supported funds	+5.6%	+/-5.0%	+/-5.0%
Percent variance between budgeted and actual expenditures – property tax supported funds	-6.1%	+/-8.0%	+/-8.0%
Average number of working days to complete quarterly report after the closing of the quarter	N/A	13	13
Projects returned by executive management for revision because of errors	0	0	0
Printed errors disclosed by subsequent reviewers	0	5	5
Number of external training sessions conducted	9	9	9
Percent of appropriate transfers/releases processed within 8 business hours of the initial workflow request (monthly)	N/A	95%	95%

Goals:

- Maintain unreserved fund balances as directed by the fund balance policy
- Develop a performance based budgeting process
- Increase citizen participation in the budget process





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Mission:

- To prudently manage County Financial resources, assure compliance with applicable laws and policies governing financial transactions, and provide timely and accurate information about Sedgwick County's financial position to those who need or request such information.

The Accounting Department maintains the County's general ledger to ensure financial transactions are recorded appropriately and in accordance with generally accepted accounting principles. The Accounting Department also coordinates external audit activities, produces interim and annual financial reports and serves to provide an adequate internal control structure to safeguard County assets.

Major functions performed by the Accounting Department include cash management and investment activities, debt management, grants management, accounts payable, payroll processing, revenue management and collection, financial reporting, as well as management and disposition of surplus property.

Investing "idle funds" in secure investments until money is needed to pay for expenses is one of the primary roles of the Department. This is particularly important for Sedgwick County since Accounting issues checks to pay bills on a weekly basis.

Budget Adjustments:

Item:	Amount:
Reductions:	
• Bookkeeper (1.0 FTE)	(\$32,792)
• Sr. Revenue Accountant (1.0 FTE)	(\$48,607)
Total	(\$81,399)

The Accounting Department works to prudently manage County financial resources, assure compliance with applicable laws and policies governing financial transactions, and provide timely and accurate information about Sedgwick County's financial position to those who need or request such information.

With the growing trend of electronic payments being made with credit cards, debit cards, and e-check there has been an equally substantial increase in merchant service fees charged to the County by these banks. In an effort to improve the operating efficiency related to merchant service fee payments funding has been removed from the Treasurer's Office and placed in Accounting-Revenue Management.

Budget Summary by Category

	2006 Actual	2007 Adopted	2007 Revised	2008 Budget	% Chg. 07-08
Expenditures					
Personnel	717,038	862,437	862,437	740,503	-14.1%
Contractual Services	192,010	361,500	361,500	952,445	163.5%
Debt Service	-	-	-	-	-
Commodities	33,845	26,100	26,100	35,390	35.6%
Capital Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	942,894	1,250,037	1,250,037	1,728,338	38.3%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	9,614,883	4,166,626	4,166,626	6,610,070	58.6%
Total Revenue	9,614,883	4,166,626	4,166,626	6,610,070	58.6%
Full-Time Equivalents (FTEs)	14.00	14.00	14.00	12.00	-14.3%

Budget Summary by Fund

	2007 Revised	2008 Budget
Expenditures		
General Fund	1,250,037	1,728,338
Total Expenditures	1,250,037	1,728,338



Budget Summary by Program

Program	Expenditures					Full-Time Equivalents (FTEs)			
	2006 Actual	2007 Adopted	2007 Revised	2008 Budget	% Chg. 07-08	2007 Adopted	2007 Revised	2008 Budget	% Chg. 07-08
Accounts Payable	261,153	325,839	325,839	250,579	-23.1%	5.00	5.00	4.00	-20.0%
Payroll	110,905	138,942	138,942	129,949	-6.5%	2.00	2.00	2.00	0.0%
Revenue Management	336,301	436,946	436,946	1,024,369	134.4%	3.00	3.00	2.00	-33.3%
General Accounting	234,534	348,310	348,310	323,441	-7.1%	4.00	4.00	4.00	0.0%
Total	942,894	1,250,037	1,250,037	1,728,338	38.3%	14.00	14.00	12.00	-14.3%

Every year Sedgwick County has received the Government Finance Officers Association certificate of excellence in financial reporting every year since 1981. The Certificate Program, which was established in 1945, is designed to recognize and encourage excellence in financial reporting by state and local governments. Participation in the program reflects a significant proportion of larger general purpose governments in the United States. Over 69 percent of all cities and 46 percent of all counties with populations in excess of 50,000 participate in the program, as well as 43 state governments.

Department Performance Measures and Goals

Key Performance Indicator	2006 Actual	2007 Est.	2008 Proj.
Management letter comments	0	0	0
Secondary Indicators			
Number of audit adjustments recorded	0	0	0
Maintain minimum debt rating of AA+ (S&P)	Yes	Yes	Yes
Process vendor payments within average 7 days of document entry	5.25 days	5 days	5 days
Annual customer satisfaction survey results good or excellent	80%	85%	85%
Tertiary Indicators			
Percent of planned payroll audits completed	90%	94%	95%
Number of off-cycle payroll payments per period	1	1	1
Percent of planned cash control audits completed	100%	95%	97%
Percent of financial reports issued with time frame	92%	92%	94%

- Goals:**
- Produce accurate and timely financial information for use by internal and external customers
 - Prudently manage the investment portfolio and monitor cash handling procedures
 - Efficiently coordinate debt management activities to maintain financial flexibility and preserve creditworthiness
 - Produce accurate and timely payments to vendors and employees
 - Monitor accounts receivable and identify grants and other revenue sources to enhance and protect revenue capacity



• **Accounting – 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. 2007 improvement projects include enhancing technology usage and compliance reporting.

Fund: General Fund				72001-110	
	2006 Actual	2007 Adopted	2007 Revised	2008 Budget	% Chg. 07-08
Expenditures					
Personnel	211,117	246,339	246,339	201,629	-18.1%
Contractual Services	31,060	63,700	63,700	30,900	-51.5%
Debt Service	-	-	-	-	
Commodities	18,976	15,800	15,800	18,050	14.2%
Capital Improvements	-	-	-	-	
Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
Total Expenditures	261,153	325,839	325,839	250,579	-23.1%
Revenue					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	(1,406)	778	778	-	-100.0%
Total Revenue	(1,406)	778	778	-	-100.0%
Full-Time Equivalents (FTEs)	5.00	5.00	5.00	4.00	-20.0%

Goals:

- Provide prompt payment for properly authorized vendor invoices
- Ensure compliance with filing requirements of external agencies
- Enhance vendor relationships

• **Accounting - Payroll**

Payroll coordinates all time entry to ensure accurate and timely payment 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.

Fund: General Fund				72002-110	
	2006 Actual	2007 Adopted	2007 Revised	2008 Budget	% Chg. 07-08
Expenditures					
Personnel	97,446	128,342	128,342	119,149	-7.2%
Contractual Services	7,227	6,800	6,800	6,800	0.0%
Debt Service	-	-	-	-	
Commodities	6,232	3,800	3,800	4,000	5.3%
Capital Improvements	-	-	-	-	
Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
Total Expenditures	110,905	138,942	138,942	129,949	-6.5%
Revenue					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	137	-	-	-	
Total Revenue	137	-	-	-	
Full-Time Equivalents (FTEs)	2.00	2.00	2.00	2.00	0.0%

Goals:

- Provide convenient and quality payroll services to all Sedgwick County employees
- Ensure accurate and timely payment of payroll-related liabilities and compliance with filing requirements of external agencies
- Perform payroll compliance audits and work with department personnel if enhancements are needed



• **Accounting – Revenue Management**

Revenue Management seeks grant funding, prepares grant reports, coordinates Single Audit activities performed by external auditors, monitors outside billing for Emergency Medical Services, and ensures compliance throughout County operations with cash handling policies and procedures. Additionally, earnings related to investment activities are recorded under Revenue Management. Beginning in 2008, Merchant Service Fees will be removed from the Treasurer’s Office and paid out of this fund center.

Fund: General Fund				72003-110	
	2006	2007	2007	2008	% Chg.
	Actual	Adopted	Revised	Budget	07-08
Expenditures					
Personnel	191,101	204,446	204,446	160,284	-21.6%
Contractual Services	141,017	230,000	230,000	854,745	271.6%
Debt Service	-	-	-	-	-
Commodities	4,183	2,500	2,500	9,340	273.6%
Capital Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	336,301	436,946	436,946	1,024,369	134.4%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	9,616,153	4,165,848	4,165,848	6,610,070	58.7%
Total Revenue	9,616,153	4,165,848	4,165,848	6,610,070	58.7%
Full-Time Equivalents (FTEs)	3.00	3.00	3.00	2.00	-33.3%

Goals:

- Enhance and protect the revenue capacity of Sedgwick County government
- Provide internal control structure to safeguard departmental petty cash and change funds
- Assist departments with grant-seeking and compliance reporting requirements

• **Accounting - General Accounting**

General Accounting ensures financial transactions are properly recorded in accordance with generally accepted accounting principles and in compliance with applicable laws and regulations to provide accurate and timely information regarding the financial position of the County. Services provided include coordination of the County’s external audit activities, financial analysis, preparation of financial reports for use by internal and external parties, and 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: General Fund				72004-110	
	2006	2007	2007	2008	% Chg.
	Actual	Adopted	Revised	Budget	07-08
Expenditures					
Personnel	217,373	283,310	283,310	259,441	-8.4%
Contractual Services	12,706	61,000	61,000	60,000	-1.6%
Debt Service	-	-	-	-	-
Commodities	4,454	4,000	4,000	4,000	0.0%
Capital Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	234,534	348,310	348,310	323,441	-7.1%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Full-Time Equivalents (FTEs)	4.00	4.00	4.00	4.00	0.0%

Goals:

- Produce accurate and timely financial reports to enhance the management decision-making process
- Invest idle funds to preserve capital and minimize risk while maximizing return on investment
- Provide financial analysis support to all departments





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 Purchasing Director
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Mission:

- To facilitate the procurement of all necessary quality products and services for Sedgwick County by following all applicable rules and laws governing governmental procurement in order to protect the monetary assets through prudent expenditures of taxpayers' monies.

The Purchasing Department facilitates purchases of goods and services that exceed \$1,500 per transaction. The role of the Purchasing Department is to acquire goods and services through competitive processes in the form of informal quotes for purchase \$1,500 - \$10,000, or formal written quotes and/or proposals for purchases of more than \$10,000. The County Manager approves purchases between \$10,000 and \$25,000 with low bid being accepted. Purchases in excess of \$25,000 require recommendation from the Board of Bids and Contracts and approval from the Board of County Commissioners. Operating departments' personnel are authorized to make purchases of less than \$1,500 using County purchasing cards.

The Purchasing Department is responsible for facilitating other County departments in procuring the goods and services they need in compliance with these rules. To accomplish this, the department negotiates contracts, maintains relations with vendors, publicizes requests for bids/proposals, and manages travel arrangements for employees traveling on County business.

Budget Adjustments:

Item:	Amount:
• Purchasing Agent (1.0 FTE)	\$57,658
Total	\$57,658

Accomplishments in 2006 and 2007 include an average of 4.5 bid responses from vendors for all goods and services; request for bids and request for proposals processed with an average number of 10.33 days from requisition to purchase order and providing a total of 30 training sessions to County departments and training sessions and presentations for vendors and the community.

Charter Resolution No. 57, adopted on July 21, 2004, ensures purchases are conducted in a manner that provides efficiency, equality, fairness, and accountability. Competitive bids for the procurement of contracts for professional services are unnecessary. In addition, requirements that bids be offered to multiple vendors may be waived if there is an emergency, only one vendor is capable of delivering/manufacturing the item, is a joint government purchase, or involves

Budget Summary by Category

	2006 Actual	2007 Adopted	2007 Revised	2008 Budget	% Chg. 07-08
Expenditures					
Personnel	476,430	500,214	500,214	559,141	11.8%
Contractual Services	81,641	79,700	79,700	80,808	1.4%
Debt Service	-	-	-	-	-
Commodities	4,216	6,300	6,300	14,400	128.6%
Capital Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	562,287	586,214	586,214	654,349	11.6%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	414	-	-	-	-
Total Revenue	414	-	-	-	-
Full-Time Equivalents (FTEs)	8.00	8.00	8.00	9.00	12.5%

Budget Summary by Fund

	2007 Revised	2008 Budget
Expenditures		
General Fund	586,214	654,349
Total Expenditures	586,214	654,349



bartering.

Charter 57 states, “Whenever a purchase must be offered to responsible vendors the Purchasing Director shall determine the procedure for compliance. Purchases of \$1,500 to \$10,000 shall be offered by informal bid/proposal. Purchases of more than \$10,000 shall be offered by sealed bid/proposal. Any purchase may, in lieu of informal or sealed bids or proposals, be offered to responsible vendors by use of an internet-based auction or reverse auction service. All requests for bids/proposals shall be advertised at the discretion of the Purchasing Director. Competitive sealed bids/proposals shall be opened at a time and place specified pursuant to said public notice. The Purchasing Director shall make the determination as to whether purchases subject to this Resolution shall be made by requests for bids or requests for proposals.

Charter 57 also establishes a Sedgwick County Board of Bids and Contracts, which is responsible for recommending the purchase of materials, supplies, equipment and services in excess of \$25,000 and approves purchases between \$10,000 and \$25,000 when required. The Board reviews other purchases as may be requested from time to time at the discretion of the Purchasing Director. The Board of Bids and Contracts is

composed of five members. The chairperson is the Director of Accounting and the Director of the Division of Public Works is vice-chairperson. In addition there is a representative from the Sedgwick County elected officials other than a county commissioner appointed by the County Manager, one representative from the Eighteenth Judicial District to be determined by the Chief Judge, and a member at large appointed by the County Manager from a roster listing all division and department directors. Members appointed by the County Manager serve two-year terms and continue serving until a successor is appointed. The County Counselor or an assistant designated by the County Counselor serve in an advisory capacity to the Board.

Department Performance Measures and Goals

Key Performance Indicator	2006 Actual	2007 Est.	2008 Proj.
Percentage of bids/proposals generating multiple vendor responses	93%	93.5%	93.5
Secondary Indicators			
Average number of vendors responding per bid	4.48	4.5	4.5
Average number of days from requisition to purchase order	10.63	10	14
Tertiary Indicators			
% minority vendors in database	4.16	4	4.1
Percentage of dollars paid to disadvantaged vendors	5.1	5	5
Percentage of bid responses from disadvantaged vendors	16	12.5	12.5
Number of annual protests	2	4	3
Number of monthly bids processed	27.75	24	24
Annual number of vendor training sessions	17	10	10
Annual number of staff training sessions	13	15	15
Average number of days for informal bids	4.5	4.5	5
Average number of days for formal bids	34.75	30	35
Average number of days for proposals	49.71	70	85

Goals:

- Create a procurement process that exhibits professionalism and enhances learning opportunities and improved working relationships for internal and external customers
- Ensure that the procurement process is open, fair and provides opportunities for all interested vendors
- Products and/or services are provided in a timely manner for the best possible price





Mick McBride
 Risk Manager
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Mission:

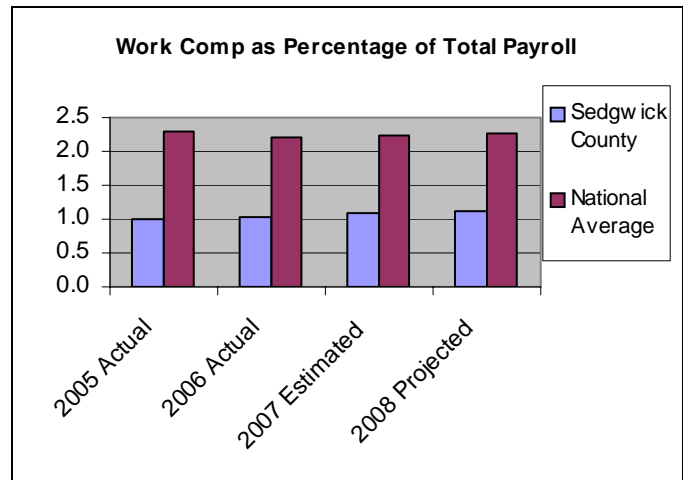
- The mission of the Risk Management Department is to protect Sedgwick County assets and provide a safe work environment for employees, thus ensuring their ability to provide uninterrupted delivery of services to citizens of Sedgwick County.

The Risk Management Department is in charge of risk financing and safety for Sedgwick County. The Department works with a contracted insurance agent or direct with insurance companies to procure appropriate insurance coverage, administers a self insurance fund for the State mandated workers compensation benefit, and a self insurance fund for liability, automobile, and property claims not otherwise insured. In addition, the Departments processes claims, reviews contracts that require assumption or transfer of risk, conducts training sessions for employees, and assists with promotion of employee wellness and an ergonomic work environment for all employees.

Sedgwick County’s workers compensation cost as a percentage of total County payroll is less than half that of the national average. Sedgwick County’s percentage has remained at just over 1.1 percent while the national average is projected to climb to 2.3 percent in 2008.

The Department has a number of key initiatives designed to reduce the County’s Cost of Risk. Cost of Risk is defined as the cost of administration, insurance claims

Budget Adjustments:	
Item:	Amount:
• No Adjustments	
Total	\$0



Budget Summary by Category

	2006 Actual	2007 Adopted	2007 Revised	2008 Budget	% Chg. 07-08
Expenditures					
Personnel	389,010	416,619	416,619	451,613	8.4%
Contractual Services	2,140,368	2,443,798	2,442,298	2,563,957	5.0%
Debt Service	-	-	-	-	-
Commodities	29,446	6,750	8,250	5,159	-37.5%
Capital Improvements	-	-	-	-	-
Equipment	(3,216)	-	-	-	-
Interfund Transfers	4,000	-	-	-	-
Total Expenditures	2,559,609	2,867,167	2,867,167	3,020,729	5.4%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	1,862,274	1,749,850	1,749,850	1,634,755	-6.6%
Other Revenue	1,555,747	1,369,437	1,320,076	1,385,974	5.0%
Total Revenue	3,418,021	3,119,287	3,069,926	3,020,729	-1.6%
Full-Time Equivalents (FTEs)	4.00	4.00	4.00	4.00	0.0%

Budget Summary by Fund

	2007 Revised	2008 Budget
Expenditures		
Risk Mgmt Reserve	1,320,076	1,304,852
Workers Comp Res	1,547,091	1,715,877
Total Expenditures	2,867,167	3,020,729



Budget Summary by Program

Program	Expenditures					Full-Time Equivalents (FTEs)			
	2006 Actual	2007 Adopted	2007 Revised	2008 Budget	% Chg. 07-08	2007 Adopted	2007 Revised	2008 Budget	% Chg. 07-08
Risk Management	1,149,726	1,320,076	1,320,076	1,304,852	-1.2%	2.50	2.50	2.50	0.0%
Workers Comp.	1,409,883	1,547,091	1,547,091	1,715,877	10.9%	1.50	1.50	1.50	0.0%
Total	2,559,609	2,867,167	2,867,167	3,020,729	5.4%	4.00	4.00	4.00	0.0%

paid by the County, and the cost of employee accidents, figured on a per employee basis. This measurement is designed to allow a comparison between the various County departments, regardless of department size.

Loss Prevention is the key to a small Cost of Risk number. To facilitate loss prevention activity, Risk Management has asked each Division to establish a Safety Committee, or allow its various departments to establish a Committee. This effort is 70% complete and will continue during 2007. The 2006 goal to establish a County wide Safety Committee will carry forward to 2007. To be effective the County Safety Program should have adequate funding to accomplish identified needs.

To be effective, a Loss Prevention program must include an accident review component. Each accident should be reviewed to determine if it was preventable or non-preventable. This determination assists with establishing safe work place practices and appropriate training requirements. The 2006 goal to establish a County wide

Accident Review Board will continue in 2007. Currently, Fire District #1 and the Sheriff’s Office have established Accident Review Boards.

Accomplishments in 2006 and 2007 include Risk Master Claim software was upgraded to the web based version; working with the Sheriff’s Office to establish Accident Review Committee; Reviewed three years of claims to determine preventable or non-preventable on each claim and assisting in the formation of 10 division safety committees.

Department Performance Measures and Goals

Key Performance Indicator	2006 Actual	2007 Est.	2008 Proj.
Cost of risk per employee (monthly average)	\$6.21	\$6.92	\$6.72
Secondary Indicators			
Insurance premiums paid (monthly \$ average)	\$76,004	\$79,044	\$82,205
Risk Management direct costs (monthly average)	\$25,648	\$29,983	\$32,750
Annual self-funded claims (monthly \$ average)	\$111,518	\$129,583	\$115,883
Tertiary Indicators			
Number of claims per employee (monthly average)	0.26	0.24	0.22
Annual WC claims	376	361	375
Annual vehicle claims	260	225	234
Annual general claims	108	100	92
Preventable accidents - annual	199	172	157
Non-Preventable accidents – annual	545	514	471
Safety Inspections by Risk Management (monthly average)	4.75	514	471
Hours of training by Risk Management (monthly average)	9.06	9.06	9.06
Inspections by outside agencies (monthly average)	3.30	3.30	3.30
Hours of risk training in county departments (monthly average)	7.41	8	8

Goals:

- Maintain cost of workers compensation below national average of 2% of annual payroll
- Inspect at least seven county facilities on an annual basis



• Risk Management

The Risk Management program encompasses the Risk Management Reserve Fund, which was established by Resolution to allow for large 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: Risk Mgmt Reserve				74001-612	
	2006	2007	2007	2008	% Chg.
	Actual	Adopted	Revised	Budget	07-08
Expenditures					
Personnel	162,154	170,778	170,778	176,352	3.3%
Contractual Services	963,693	1,143,798	1,143,798	1,125,000	-1.6%
Debt Service	-	-	-	-	-
Commodities	23,096	5,500	5,500	3,500	-36.4%
Capital Improvements	-	-	-	-	-
Equipment	(3,216)	-	-	-	-
Interfund Transfers	4,000	-	-	-	-
Total Expenditures	1,149,726	1,320,076	1,320,076	1,304,852	-1.2%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	1,334,556	1,320,076	1,320,076	1,304,852	-1.2%
Total Revenue	1,334,556	1,320,076	1,320,076	1,304,852	-1.2%
Full-Time Equivalents (FTEs)	2.50	2.50	2.50	2.50	0.0%

Goals:

- Maintaining vehicle accidents at or below national average of 0.73 per 100,000 miles driven annually
- Inspecting at least seven major County Facilities on an annual basis
- Decreasing cost of net damage to vehicles by 5 percent each year

• Workers Compensation

The Workers Compensation program is responsible for administering a self-insured Workers Compensation Program. This includes the annual application to the State of Kansas for a Permit to be a self insurer. The program establishes and implements internal claim administration that process claims and related payments in accordance with the State Statute. Expenses include outside legal counsel and fees assessed by the state of Kansas.

Fund: Workers Comp Res				74001-613	
	2006	2007	2007	2008	% Chg.
	Actual	Adopted	Revised	Budget	07-08
Expenditures					
Personnel	226,856	245,841	245,841	275,261	12.0%
Contractual Services	1,176,676	1,300,000	1,298,500	1,438,957	10.8%
Debt Service	-	-	-	-	-
Commodities	6,351	1,250	2,750	1,659	-39.7%
Capital Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	1,409,883	1,547,091	1,547,091	1,715,877	10.9%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	1,862,274	1,749,850	1,749,850	1,634,755	-6.6%
Other Revenue	179,664	-	-	81,122	-
Total Revenue	2,041,937	1,749,850	1,749,850	1,715,877	-1.9%
Full-Time Equivalents (FTEs)	1.50	1.50	1.50	1.50	0.0%

Goals:

- Maintain the cost of Workers Compensation below the national average of 2 percent of annual payroll
- Maintain an average cost per employee for Workers Compensation claims and administration expenditures lower than the national average of \$755
- Reduce claims filed per 100 employees by .5 percent annually

DIVISION OF FINANCE
BUDGETED TRANSFERS
AND
OPERATING RESERVE

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

Contingency Reserves consists of the County's Budgeted Transfers and the Operating Reserve.

Budgeted Transfers represent funding that will either be held in reserve or transferred into other functions.

Budgeted Transfers:

- \$1,304,852 is allocated for transfer to the Risk Management Reserve Fund. Risk Management services, which include the procurement of property/liability insurance and employee safety training, are primarily funded through this transfer.
- \$128,743 is allocated for transfers to various fund centers as County grant matches.

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

Budget Adjustments:	
Item:	Amount:
• No Adjustments	
Total	\$0

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

Operating Reserve:

- \$2,000,000 will be held in reserve to stabilize the County's self-insured health and life insurance program.
- \$101,836 is allocated for Housing Assistance in the category of contractual services.
- \$6,204,748 is allocated in the category of contractual services as a general contingency reserve to support County operations.

Budget Summary by Category

	2006 Actual	2007 Adopted	2007 Revised	2008 Budget	% Chg. 07-08
Expenditures					
Personnel	-	-	-	-	-
Contractual Services	23,106	12,364,899	7,561,348	12,695,584	67.9%
Debt Service	-	-	-	-	-
Commodities	-	96,720	96,720	96,000	-0.7%
Capital Improvements	-	-	-	-	-
Equipment	-	180,068	180,068	180,000	0.0%
Interfund Transfers	1,785,359	1,380,385	1,380,385	1,433,595	3.9%
Total Expenditures	1,808,465	14,022,072	9,218,521	14,405,179	56.3%
Revenue					
Taxes	0	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	0	-	-	-	-
Full-Time Equivalents (FTEs)	-	-	-	-	-

Budget Summary by Fund

	2007 Revised	2008 Budget
Expenditures		
General Fund	9,218,521	14,405,179
Misc Grants	-	-
Total Expenditures	9,218,521	14,405,179



Budget Summary by Program

Program	Expenditures					Full-Time Equivalents (FTEs)			
	2006 Actual	2007 Adopted	2007 Revised	2008 Budget	% Chg. 07-08	2007 Adopted	2007 Revised	2008 Budget	% Chg. 07-08
Budget Transfers	1,564,305	1,380,385	1,380,385	1,433,595	3.9%	-	-	-	-
Operating Reserve	244,160	7,976,687	3,210,636	8,306,584	158.7%	-	-	-	-
BOCC Contingency	-	515,000	477,500	515,000	7.9%	-	-	-	-
Pub Safety Contingency	-	3,250,000	3,250,000	3,250,000	0.0%	-	-	-	-
Economic Dev. Reserv	-	900,000	900,000	900,000	0.0%	-	-	-	-
Total	1,808,465	14,022,072	9,218,521	14,405,179	56.3%	-	-	-	-

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

The Public Safety Contingency represents funding reserved for both unanticipated operating costs resulting from a public emergency or State mandates, in addition to funding Public Safety services whose full cost can't be precisely estimated due to variances in uncontrollable variables or changes in service composition. The majority of the Public Safety Contingency has been designated to support the Sedgwick County Sheriff's Adult Detention Facility.

Over the past several years, the issue of overcrowding in the Adult Detention Facility has confronted this community. Combined with unfavorable changes to State sentencing guidelines and a growing population base, the capacity of the Detention Facility continues to be inadequate to serve the full jail population. Consequently, the County has relied on the placement of inmates in other facilities, also known as Out-of-County Housing, to satisfy the demand for jail beds. In 2006, a contract for Design of a Remodel and Expansion of the facility was awarded. Funding for the Construction Phase of the project was part of the 2007 and 2008 Capital Improvement Program.

In late 2003, Sedgwick County received a comprehensive report from the Institute for Law and Policy Planning outlining issues and options to address capacity in the Adult Detention Facility. Upon completion of the report, the County also formed the Criminal Justice Coordinating Council (CJCC) in early 2004. The Council is comprised of various leaders in the criminal justice system and was assigned the task of studying and recommending options to serve the jail population.

The CJCC continues to address this important task and are currently formulating recommendations. In 2006, a day reporting program was implemented. For 2008, the Public Safety Contingency includes \$3.0 million to implement CJCC recommendations and other options to address capacity issues at the Adult Detention Facility and support Out-of-County Housing and Medical Services in the Adult Detention Facility.

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

