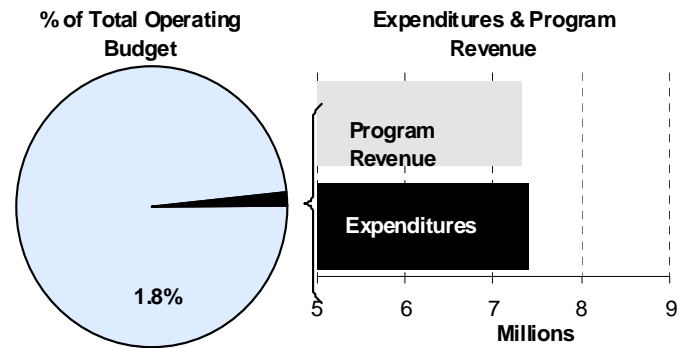
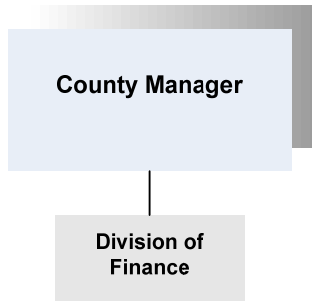




Chris Chronis
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Mission:

- To assure assured informed financial decision making and the proper use of public resources by Sedgwick County government



Program Information

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.

Sedgwick County’s financial plan is prepared by the Finance Division as a tool for County Commissioners and management. The financial plan enables decision makers to evaluate potential projects and operating budget initiatives in the context of the County’s ability to pay for them and with recognition of potential future impacts on taxes and fund balances. In turn, this long-term planning ensures informed financial decisions.

The Division of Finance conducts internal control audits to assure conformance with established procedures and 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.

The Division of Finance is 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. This provides 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.

Revenues displayed in the Division of Finance include all tax revenue deposited into the General Fund. These revenues support all General Fund departments in the County. Due to the way this revenue is recorded, no other departments in the General Fund display tax revenue on their individual department pages. 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, 2010. An unqualified opinion is the highest opinion an entity can receive. In non-accounting terms, the auditors concluded the answer was 'yes' to each of three principal questions. 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?

Department Sustainability Initiatives

The departments within the Division of Finance have taken steps to contribute to the economic sustainability of the community. Sound financial practices by Sedgwick County reflect positively on the whole community. Also, the Division of Finance provides professional, accurate, and transparent financial documents and data when needed.

To mitigate their impact on the environment, the departments within the Division of Finance strive for environmental sustainability. Their efforts include recycling paper, using electronic files and implementing new technologies to reduce paper usage, and promoting carpooling to conferences, meetings, and trainings whenever possible. The Division of Finance also has staff members who serve on the County's Sustainability Task Force and the Waste Minimization Team.

Regarding social equity, the Division of Finance has taken steps to ensure that services are provided in a fair and equitable manner. One way this is done is by providing financial documents to the public in multiple formats including on CD, on the County's website, and in hard copy. The Purchasing department also provides

training to all departments and vendors who wish to learn more about the purchasing process.

The Division of Finance continually seeks efficiencies in Division operations and strives for financial sustainability. This has been done through the enhancement of the vendor payment process to make it more efficient; analyzing programs and processes for County departments; and maintaining a fair, open and competitive purchasing process.

Department Accomplishments

Accomplishments in 2011 included retention of the County's outstanding credit ratings of AAA from Standard and Poor's and FitchRatings, and an upgrade to Aaa from Moody's; earning the Certificate of Achievement in Financial Reporting for the 29th consecutive year, the award for Distinguished Budget Presentation Award for the 28th consecutive year and the Popular Annual Financial Reporting Award for the third consecutive year.

Budget Adjustments

Changes to the Division of Finance's 2012 budget reflect a reduction of 2.0 FTEs, including a Fiscal Associate and Training Coordinator. For 2011, the revised budget includes elimination of 3.0 FTEs: 1.0 FTE project manager, 1.0 FTE internal auditor, and 1.0 FTE administrative officer. The 2012 budget also reflects an increase in contractuals and a reduction in capital equipment. Tax and other revenues are reduced for 2012, mostly due to a lower property tax rate within the General Fund, lower motor vehicle tax collections, and lower investment income collections as a result of a smaller investment pool and lower interest rates.

Alignment with County Values

- **Accountability -**
Employees of the Division of Finance are accountable for all aspects of the County's financial management with the exception of property tax administration
- **Open Communication -**
The Division of Finance provides transparent financial documents to citizens and other customers

Goals & Initiatives

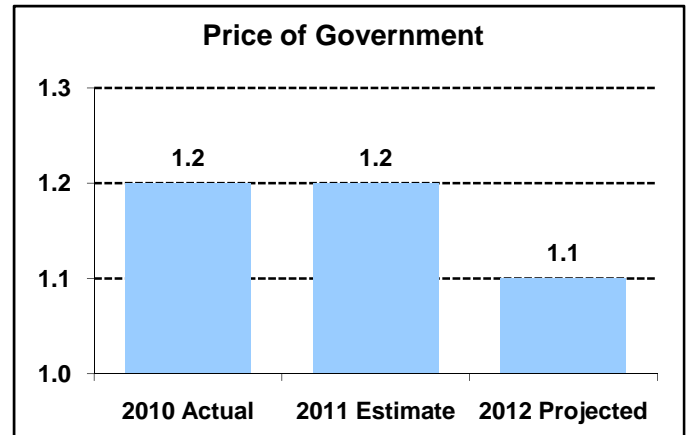
- **Provide accurate, timely analysis and data to those who need it to make good decisions**
- **Deliver financial management services of the highest quality possible within the applicable resource and time constraints**
- **Continuously improve the timeliness and quality of information and services provided by the Division of Finance**

PERFORMANCE MEASURE HIGHLIGHTS

The following chart illustrates the Key Performance Indicator (KPI) of the Division of Finance.

Price of Government -

- Measure of the cents per dollar of personal income for government services.



Department Performance Measures	2010 Actual	2011 Est.	2012 Proj.
Goal: Deliver financial management services of the highest quality possible within the applicable resources and time constraints			
Price of Government (cents per dollar of personal income) (KPI)	1.2	1.2	1.1
Goal: Provide accurate, timely analysis and data to those who need it to make good decisions			
Pertinent management letter and audit findings	0	0	0
Number of budgetary funds with an ending fund balance below the minimum balance requirements for all funds subject to the fund balance policy	1	1	1
Goal: Continuously improve the timeliness and quality of information and services provided by the Division of Finance			
Standard & Poor's Financial Management Assessment score (an organization can receive a score of Vulnerable, Standard, Good, or Strong)	Strong	Strong	Strong

Significant Adjustments From Previous Budget Year

	Expenditures	Revenue	FTEs
• Elimination of Fiscal Associate Position	(29,851)		(1.00)
• Elimination of Training Coordinator Position	(55,572)		(1.00)
• Increase in contractals due to increased financial professional services	81,841		
• Reduction in capital equipment	(104,230)		
• Reduction in other revenue mostly due to lower investment income collections		(3,271,063)	
• Reduction in tax revenue mostly due to a lower property tax rate and lower motor vehicle tax collections		(2,448,815)	
Total	(107,812)	(5,719,878)	(2.00)

Budget Summary by Category

Budget Summary by Fund

	2010			2012		2011	2012	
	Actual	Adopted	Revised	Budget	% Chg. '11-'12		Revised	Budget
Expenditures								
Personnel	3,042,888	3,412,536	3,330,205	3,031,866	-9.0%		4,382,834	4,093,173
Contractual Services	3,093,597	4,248,089	4,146,786	4,228,627	2.0%		1,352,461	1,297,059
Debt Service	-	-	-	-			1,990,401	2,003,626
Commodities	47,388	99,270	101,270	90,160	-11.0%			
Capital Improvements	-	-	-	-				
Capital Equipment	41,802	48,132	147,435	43,205	-70.7%			
Interfund Transfers	-	-	-	-				
Total Expenditures	6,225,675	7,808,027	7,725,696	7,393,858	-4.3%		7,725,696	7,393,858
Revenue								
Taxes	133,052,777	128,704,416	128,704,416	126,255,601	-1.9%			
Intergovernmental	4,750	5,135	5,135	5,039	-1.9%			
Charges For Service	2,034,853	1,988,859	1,988,859	1,818,800	-8.6%			
Other Revenue	17,195,327	14,788,180	14,788,180	11,517,117	-22.1%			
Total Revenue	152,287,707	145,486,590	145,486,590	139,596,557	-4.0%			
Full-Time Equivalents (FTEs)	43.00	43.00	40.00	38.00	-5.0%			

Budget Summary by Program

Program	Expenditures				2012 % Chg. '11-'12	Full-Time Equivalents (FTEs)		
	2010 Actual	2011 Adopted	2011 Revised	2012 Budget		2011 Adopted	2011 Revised	2012 Budget
CFO	564,505	581,291	547,725	620,628	13.3%	3.00	2.00	3.00
Budget	493,723	539,279	548,219	546,222	-0.4%	6.00	6.00	6.00
Accounting	1,494,586	2,168,989	2,184,872	2,271,564	4.0%	13.00	13.00	16.00
Purchasing	656,669	694,307	705,356	654,759	-7.2%	9.00	9.00	9.00
Risk Management	2,629,154	3,337,086	3,342,862	3,300,685	-1.3%	4.00	4.00	4.00
Finance Support	387,039	487,075	396,662	-	-100.0%	8.00	6.00	-
Total	6,225,675	7,808,027	7,725,696	7,393,858	-4.3%	43.00	40.00	38.00

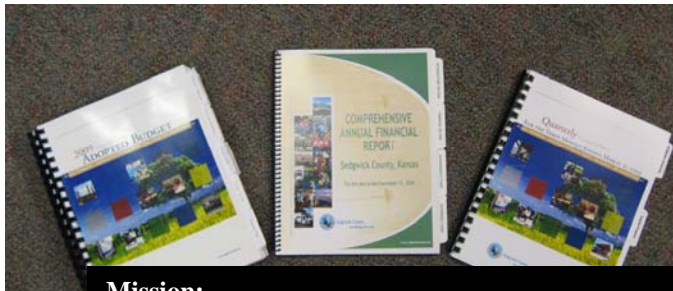


Personnel Summary by Fund

Position Title(s)	Fund	Band	Budgeted Personnel Costs			Full-Time Equivalents (FTEs)		
			2011 Adopted	2011 Revised	2012 Budget	2011 Adopted	2011 Revised	2012 Budget
Chief Financial Officer	110	B534	132,735	134,330	129,355	1.00	1.00	1.00
Assistant Chief Financial Office	110	B533	109,223	110,565	106,470	1.00	1.00	1.00
Purchasing Director	110	B431	94,503	95,680	92,136	1.00	1.00	1.00
Budget Director	110	B431	94,422	95,678	92,134	1.00	1.00	1.00
Accounting Director	110	B431	-	76,492	73,659	-	1.00	1.00
County Controller	110	B431	94,422	-	-	1.00	-	-
Tax System Director	110	B429	74,269	75,452	72,657	1.00	1.00	1.00
Principal Management Analyst	110	B327	74,416	76,054	73,237	1.00	1.00	1.00
Management Analyst III	110	B326	118,394	173,754	167,318	2.00	3.00	3.00
Revenue Manager	110	B326	78,464	80,066	77,100	1.00	1.00	1.00
Accounting Manager	110	B326	73,859	75,902	73,091	1.00	1.00	1.00
Payroll Manager	110	B326	57,363	58,969	56,785	1.00	1.00	1.00
Principal Accountant	110	B326	55,423	52,755	50,801	1.00	1.00	1.00
Senior Purchasing Agent	110	B325	123,369	110,894	106,787	2.00	2.00	2.00
Special Projects Manager	110	B325	49,076	-	-	1.00	-	-
Senior Accountant	110	B324	94,522	91,264	92,754	2.00	2.00	2.00
Management Analyst II	110	B324	95,596	43,958	44,974	2.00	1.00	1.00
Internal Auditor	110	B324	46,827	-	-	1.00	-	-
Purchasing Agent	110	B322	132,058	134,651	129,664	3.00	3.00	3.00
Senior Revenue Specialist	110	B322	57,110	58,367	56,205	1.00	1.00	1.00
Payroll Analyst	110	B322	39,506	39,902	38,424	1.00	1.00	1.00
Training Coordinator	110	B322	54,698	55,572	-	1.00	1.00	-
Administrative Officer	110	B321	55,162	-	-	1.00	-	-
Administrative Specialist	110	B219	86,297	128,888	124,113	2.00	3.00	3.00
Accounting Technician	110	B218	190,196	154,437	148,718	6.00	5.00	5.00
Purchasing Technician	110	B218	74,932	73,321	70,606	2.00	2.00	2.00
Fiscal Associate	110	B216	29,852	29,851	-	1.00	1.00	-
Risk Manager	612	B430	46,590	47,124	45,379	0.50	0.50	0.50
Safety Training Coordinator	612	B325	64,841	66,251	63,798	1.00	1.00	1.00
Claim Adjuster	612	B322	43,950	44,917	43,253	1.00	1.00	1.00
Risk Manager	613	B430	46,590	47,124	45,379	0.50	0.50	0.50
Work Comp Specialist	613	B322	45,257	56,919	54,810	1.00	1.00	1.00
Subtotal					2,129,607	43.00	40.00	38.00
Add:								
Budgeted Personnel Savings (Turnover)					(11,151)			
Compensation Adjustments					-			
Overtime/On Call/Holiday Pay					136			
Benefits					913,274			
Total Personnel Budget*					3,031,866			

* The 2011 personnel budget accommodates one additional payroll posting period. The budget is not reflective of an individual employee's annual salary due to the timing variance between the posting of payroll and the employee's receipt of compensation.

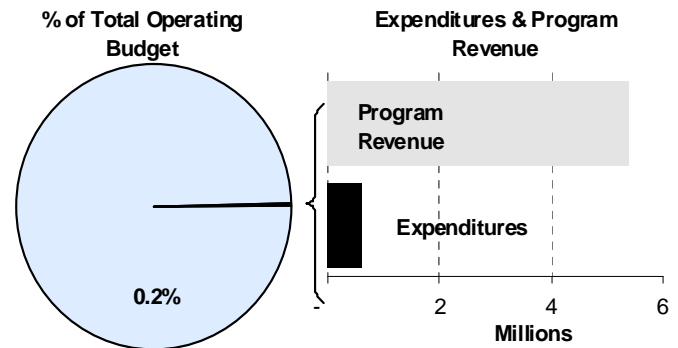
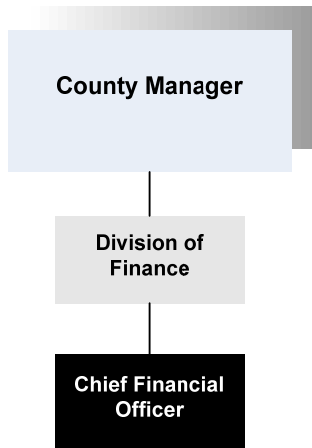




Chris Chronis
 Chief Financial Officer
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Mission:

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



Program Information

The Chief Financial Officer (CFO) is accountable for the financial management of Sedgwick County. Responsibilities of the CFO include serving as a financial advisor to the County Manager and the Board of County Commissioners, supervising the Accounting, Budget, Purchasing, and Risk Management departments, and conducting special studies on financial projects.

The CFO is also responsible for strategic financial planning and debt issuance, as well as assuring compliance with law and regulations governing county financial activities. 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 and their impacts on future County tax rates and fund balances.

This long-term planning ensures informed financial decisions. This contributes to Sedgwick County’s sound

financial management continually being recognized with excellent credit ratings from the three major bond rating services. High credit ratings are important as they reduce the interest rate the County pays on future bond issues, and can save taxpayers a considerable amount of money. High credit ratings also are a reflection on the quality of financial management.

In 2011, the County retained its credit ratings of AAA from Standard and Poor’s and FitchRatings, and was upgraded to Aaa by Moody’s Investor Services. These high bond ratings are also due in part to Sedgwick County’s debt management policy. Sedgwick County issues bonds to finance projects like roads, bridges, special assessments, and certain types of building improvements. The debt management policy prescribes when and how the County may borrow money through the issuance of bonds and temporary notes, and sets limits on the amount of debt the County may issue.

Sedgwick County’s investment 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 benefited 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 Sustainability Initiatives

The Chief Financial Officer seeks efficiencies in County operations and continues to strive for financial and institutional sustainability. To mitigate the Department’s impact on the environment, the Chief Financial Officer encourages staff to recycle paper, aluminum cans, and cardboard. Additionally, staff members are encouraged to coordinate their travel and carpool to conferences, meetings, and trainings whenever possible.

Department Accomplishments

In the past year, the Finance Division has enhanced the transparency of County financial management. Access to the County’s on-line checkbook has been provided to any citizen on the Internet. Found at the County’s website www.SedgwickCounty.org the checkbook allows viewers to see every expenditure and receipt recorded by the County since 2002, and to sort the information by transaction, by vendor receiving county payments, by type of expenditure or revenue, by organization unit or function of government, and by year. Additionally, citizens have been provided access to every contract executed by Sedgwick County with a

companion link on the website. Individual contracts can be identified and viewed, and summaries of contracts by purpose, vendor, or responsible County department can be created.

The Division has expanded its support of County operating departments. Departmental support technicians working in Finance now process vendor payments for the offices of the County Manager, Appraiser, Fire Department, Corrections, EMS, Regional Forensic Science Center, Emergency Management, Emergency Communications, Information Services, Facilities Management, Fleet, Elections Commissioner, and Communications.

By assuming these responsibilities for operating departments, Finance has enabled the operating departments to focus attention on direct service delivery, while at the same time using the Finance Division’s expertise to perform needed back-office tasks more efficiently.

Budget Adjustments

Changes to the Chief Financial Officer’s 2012 budget reflect the County’s need to reduce cost and the size of government. In addition to a reduction of 1.0 FTE Administrative Assistant during 2011, reorganization of the Division involved shifting 1.0 FTE Tax System Director from Finance Support Services to the office of the Chief Financial Officer. Other

changes in the budget reflect an increase in contractals due to increased financial professional services. A reduction in tax and other revenue is mostly due to a lower property tax rate in the General Fund, lower motor vehicle tax collections, and lower investment income collections as a result of a smaller investment pool and lower interest rates.

Alignment with County Values

- **Open Communication -**
Make financial documents available to anyone who requests them
- **Accountability -**
Safeguarding County assets through a systematic review process
- **Honesty -**
Preparing and providing transparent and accurate financial documents to ensure informed financial decisions

Goals & Initiatives

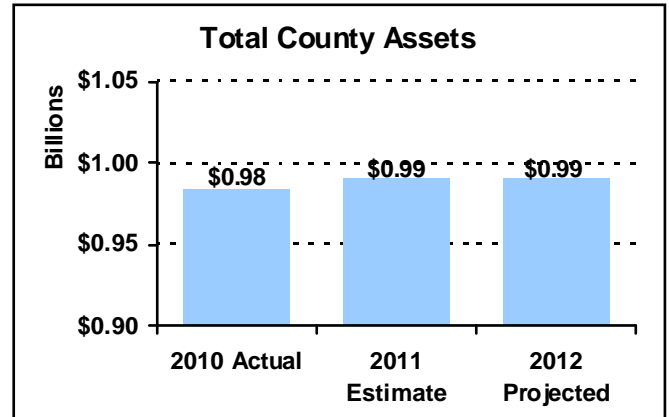
- **Develop and implement fiscal strategies to provide adequate resources for County priorities while maintaining a constant price of government**
- **Safeguard County assets**
- **Support the Division of Finance departments in achieving their individual goals**
- **Continue to receive the highest bond rating awarded**

PERFORMANCE MEASURE HIGHLIGHTS

The following chart illustrates the Key Performance Indicator (KPI) of the Chief Financial Officer.

Total County Assets -

- Measures Sedgwick County’s total assets at the end of each given year. Total assets are calculated on a full accrual basis.



Department Performance Measures	2010 Actual	2011 Est.	2012 Proj.
Goal: Safeguard County assets			
Total County assets (KPI)	\$984.3M	\$990.0M	\$990.0M
Investment portfolio size	\$469.1M	\$460.0M	\$450.0M
Goal: Develop and implement fiscal strategies to provide adequate resources for County priorities while maintaining a constant price of government			
Price of Government (cents per dollar of personal income)	1.2	1.2	1.1
General Fund unreserved fund balance at year end	\$60.9M	\$53.0M	\$50.0M
Division of Finance expenditures as a percent of County operating fund expenditures	1.08%	1.17%	1.10%
County debt per citizen	\$342	\$393	\$377
Goal: Continue to receive the highest bond rating awarded			
Standard & Poor’s bond rating	AAA	AAA	AAA
Moody’s bond rating	Aaa	Aaa	Aaa
Fitch bond rating	AAA	AAA	AAA

Significant Adjustments From Previous Budget Year

	<u>Expenditures</u>	<u>Revenue</u>	<u>FTEs</u>
● Shifting Tax System Director position from Finance Support to Chief Financial Officer cost center	72,657		1.00
● Increase in contractals due to increased financial professional services	23,616		
● Reduction in tax revenue mostly due to lower property and motor vehicle tax collections		(2,964,815)	
● Reduction in other revenue mostly due to lower penalty and interest collections on back taxes		(681,304)	
Total	96,273	(3,646,119)	1.00

Budget Summary by Category

Budget Summary by Fund

	2010	2011	2011	2012	% Chg.		2011	2012
	Actual	Adopted	Revised	Budget	'11-'12		Expenditures	Revised
Expenditures						Expenditures		
Personnel	367,890	393,976	360,410	404,697	12.3%	General Fund-110	547,725	620,628
Contractual Services	193,525	177,315	177,315	200,931	13.3%			
Debt Service	-	-	-	-				
Commodities	3,090	10,000	10,000	15,000	50.0%			
Capital Improvements	-	-	-	-				
Capital Equipment	-	-	-	-				
Interfund Transfers	-	-	-	-				
Total Expenditures	564,505	581,291	547,725	620,628	13.3%	Total Expenditures	547,725	620,628
Revenue								
Taxes	133,052,777	128,704,416	128,704,416	126,255,601	-1.9%			
Intergovernmental	4,750	5,135	5,135	5,039	-1.9%			
Charges For Service	19,149	19,178	19,178	18,800	-2.0%			
Other Revenue	13,923,999	9,417,353	9,417,353	8,736,049	-7.2%			
Total Revenue	147,000,675	138,146,082	138,146,082	135,015,489	-2.3%			
Full-Time Equivalents (FTEs)	3.00	3.00	2.00	3.00	50.0%			

Budget Summary by Program

Program	Fund	Expenditures				2012 Budget	% Chg. '11-'12	Full-Time Equivalents (FTEs)		
		2010 Actual	2011 Adopted	2011 Revised	2011 Adopted			2011 Revised	2012 Budget	
CFO	110	564,505	581,291	547,725	620,628	13.3%	3.00	2.00	3.00	
Total		564,505	581,291	547,725	620,628	13.3%	3.00	2.00	3.00	

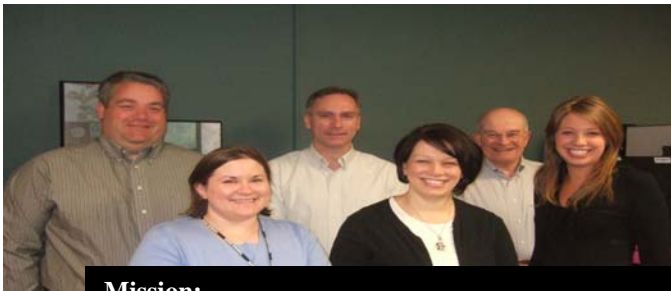


Personnel Summary by Fund

Position Title(s)	Fund	Band	Budgeted Personnel Costs			Full-Time Equivalents (FTEs)			
			2011 Adopted	2011 Revised	2012 Budget	2011 Adopted	2011 Revised	2012 Budget	
Chief Financial Officer	110	B534	132,735	134,330	129,355	1.00	1.00	1.00	
Assistant Chief Financial Office	110	B533	109,223	110,565	106,470	1.00	1.00	1.00	
Tax System Director	110	B429	-	-	72,657	-	-	1.00	
Administrative Officer	110	B321	55,162	-	-	1.00	-	-	
Subtotal					308,482		3.00	2.00	3.00
Add:									
Budgeted Personnel Savings (Turnover)					-				
Compensation Adjustments					-				
Overtime/On Call/Holiday Pay					-				
Benefits					96,215				
Total Personnel Budget*					404,697				

* The 2011 personnel budget accommodates one additional payroll posting period. The budget is not reflective of an individual employee's annual salary due to the timing variance between the posting of payroll and the employee's receipt of compensation.

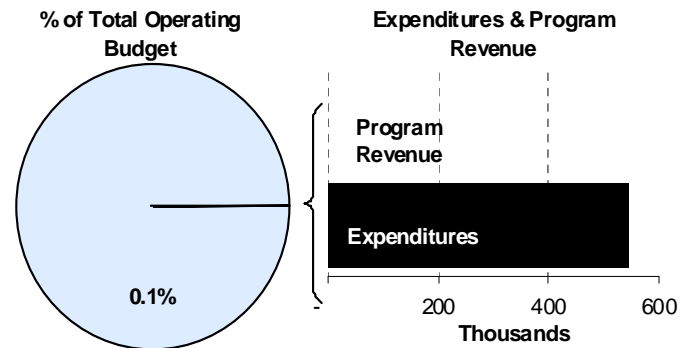
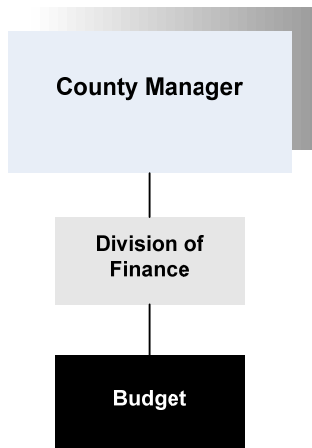




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Mission:

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



Program Information

Adhering to municipal budget law in the Kansas Statutes (K.S.A.), the Budget Office manages the development and production of Sedgwick County’s adopted budget, implements the operating and capital improvement budget, and provides special analysis of budget and financial issues. The main statutes, collectively called the budget law, are contained in K.S.A. 79-2925 to 79-2937. The annual budget provides the County authority to levy taxes to finance expenditures. Additionally, the annual budget is utilized by the County Clerk to levy the related taxes (K.S.A. 79-2930).

All money belonging to the County must be included in the annual budget and a separate itemized statement must be included in the budget for each fund, and must show receipts and expenditures for the prior year, current year and the proposed budget year. K.S.A. 79-2934 states budgeted transfers from one fund to another fund must be authorized by statute and the Budget Office monitors this throughout the entire year. Budget also prepares the certified budget to submit to the State of

Kansas that must be submitted to the County Clerk by August 25 (K.S.A. 79-1801).

Essential responsibilities of the Budget Office are assisting the County Manager in the development of his recommended budget, responding to inquiries of elected officials and the public, monitoring spending by departments, analyzing and recommending County programs and initiatives, and ensuring statutes and resolutions are adhered to regarding annual spending. The Budget Office also prepares the five-year financial plan, develops revenue estimates, produces the Quarterly Financial Report, and assists departments with strategic planning and process improvement initiatives.

Development of the adopted budget is a joint effort between individual departments, the Budget Office, the County Manager’s Office, and the Board of County Commissioners. The budget is prepared in 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.

The Budget Office strives to meet the needs of multiple customers including the citizens of Sedgwick County, the Board of County Commissioners, the County Manager, appointed officials, other Sedgwick County elected officials, departments, the State of Kansas, bond rating agencies, and any person who requests budgetary financial information from the County.

Department Sustainability Initiatives

The Budget Office contributes to the economic sustainability in the community by producing and providing professional and transparent financial documents. Potential investors and businesses looking to do business in Sedgwick County can make more informed decisions about our community if thorough and accurate financial documents are available for use.

To mitigate its impact on the environment, Budget staff participate on the County’s Sustainability Task Force. The Budget Office also recycles cans and paper and coordinates travel whenever possible by carpooling to conferences, meetings and trainings.

Social equity is another sustainability component addressed by the Budget Office. In ensuring that the services and assistance are delivered in fair and equitable manner, Budget produces public documents in multiple formats. Documents are available on the County website, in print, and on CD. They are then sent to local libraries and small municipalities to ensure the public is provided the necessary information for participating in the budget process.

With regard to Sedgwick County’s financial and institutional viability, Budget staff are asked to analyze 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 Quarterly Financial Report is developed in coordination

with the Accounting Department and provides leadership with the benefit of receiving a regular snapshot on the financial health of the organization in a timely manner rather than waiting for annual information provided in the budget.

Department Accomplishments

For 28 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 meet the needs of decision-makers and citizens.

One initiative of the Budget Office is to work closely with Enterprise Resource Planning to incorporate the Key Performance Indicator results for departments into all budget documents and the Quarterly Financial Report. This will provide citizens, leadership and departments with direct results of operations and will assist in determining future program funding levels.

Budget Adjustments

No significant adjustments for the budget year.

Alignment with County Values

- **Accountability -**
Budget’s monitoring of unreserved fund balances and reporting findings in published reports hold Budget accountable to the fund balance policy
- **Honesty and Open Communication -**
Increasing citizen participation ensures open communication occurs during budget development by providing an easy to read document that fully discloses the necessary information for making informed decisions

Goals & Initiatives

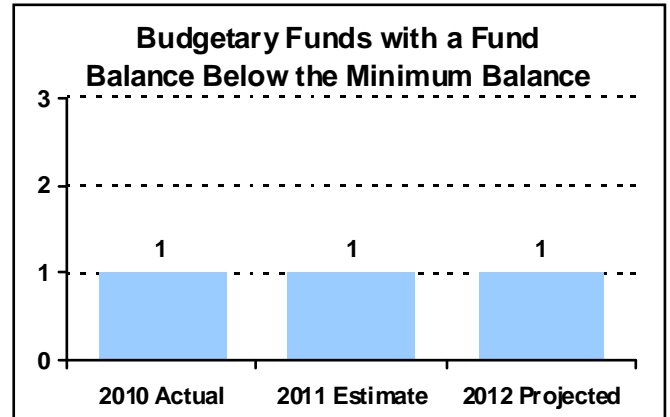
- **Maintain unreserved fund balances as directed by the fund balance policy**
- **Provide County decision-makers with accurate and timely budget and financial planning information**
- **Ensure that pertinent and accurate budget information is accessible to the public**

PERFORMANCE MEASURE HIGHLIGHTS

The following chart illustrates the Key Performance Indicator (KPI) of the Budget Office.

Number of Budgetary Funds with an Ending Fund Balance Below the Minimum Balance Requirements for All Funds Subject to the Fund Balance Policy -

- Measure ensures the funds which must abide to the fund balance policy are monitored to properly maintain solvency for the purpose of delivery of services as outlined by the funds’ establishment. The balance is calculated at the end of the calendar year to determine if the policy has been followed as outlined.



Department Performance Measures	2010 Actual	2011 Est.	2012 Proj.
Goal: Maintain unreserved fund balances as directed by the County’s fund balance policy			
Number of budgetary funds with an ending unreserved fund balance below the minimum balance requirements for all funds subject to the fund balance policy (KPI)	1	1	1
Goal: Provide County decision-makers with accurate and timely budget and financial planning information			
Accuracy of financial plan revenue projections – property tax supported funds (excludes transfers from other funds) (- indicates under estimated, + indicates over estimated)	+4.7%	+/-5.0%	+/-5.0%
Accuracy of financial plan expenditure projections – property tax supported funds (excludes transfers from other funds) (- indicates under estimated, + indicates over estimated)	-0.1%	+/-5.0%	+/-5.0%
Goal: Ensure that pertinent and accurate budget information is accessible to the public			
Received GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes

Significant Adjustments From Previous Budget Year

Expenditures Revenue FTEs

- No significant adjustments for the budget year

Total

Budget Summary by Category						Budget Summary by Fund		
	2010 Actual	2011 Adopted	2011 Revised	2012 Budget	% Chg. '11-'12	Expenditures	2011 Revised	2012 Budget
Expenditures								
Personnel	480,351	518,730	527,670	525,692	-0.4%	General Fund-110	548,219	546,222
Contractual Services	7,028	10,996	10,996	9,120	-17.1%			
Debt Service	-	-	-	-				
Commodities	6,344	9,553	9,553	11,410	19.4%			
Capital Improvements	-	-	-	-				
Capital Equipment	-	-	-	-				
Interfund Transfers	-	-	-	-				
Total Expenditures	493,723	539,279	548,219	546,222	-0.4%	Total Expenditures	548,219	546,222
Revenue								
Taxes	-	-	-	-				
Intergovernmental	-	-	-	-				
Charges For Service	-	-	-	-				
Other Revenue	-	-	-	-				
Total Revenue	-	-	-	-				
Full-Time Equivalents (FTEs)	6.00	6.00	6.00	6.00	0.0%			

Budget Summary by Program

Program	Fund	Expenditures				2012 Budget	% Chg. '11-'12	Full-Time Equivalents (FTEs)		
		2010 Actual	2011 Adopted	2011 Revised	2011 Adopted			2011 Revised	2012 Budget	
Budget Office	110	493,723	539,279	548,219	546,222	-0.4%	6.00	6.00	6.00	
Total		493,723	539,279	548,219	546,222	-0.4%	6.00	6.00	6.00	



Personnel Summary by Fund

Position Title(s)	Fund	Band	Budgeted Personnel Costs			Full-Time Equivalents (FTEs)			
			2011 Adopted	2011 Revised	2012 Budget	2011 Adopted	2011 Revised	2012 Budget	
Budget Director	110	B431	94,422	95,678	92,134	1.00	1.00	1.00	
Principal Management Analyst	110	B327	74,416	76,054	73,237	1.00	1.00	1.00	
Management Analyst III	110	B326	118,394	173,754	167,318	2.00	3.00	3.00	
Management Analyst II	110	B324	95,596	43,958	44,974	2.00	1.00	1.00	
Subtotal					377,663		6.00	6.00	6.00
Add:									
Budgeted Personnel Savings (Turnover)					-				
Compensation Adjustments					-				
Overtime/On Call/Holiday Pay					-				
Benefits					148,029				
Total Personnel Budget*					525,692				

* The 2011 personnel budget accommodates one additional payroll posting period. The budget is not reflective of an individual employee's annual salary due to the timing variance between the posting of payroll and the employee's receipt of compensation.

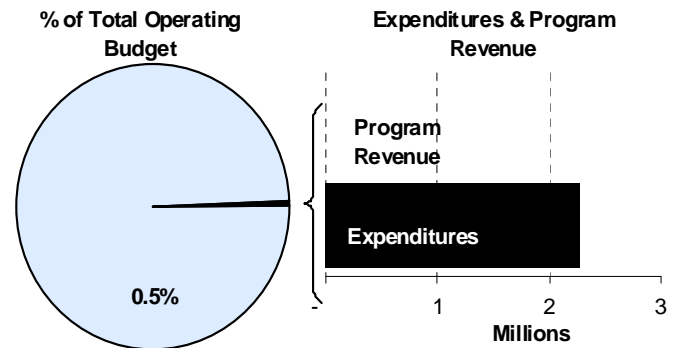
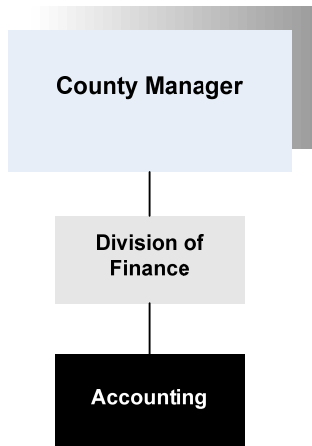




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Mission:

- To coordinate human and financial resources necessary to provide quality financial support services to internal and external customers.



Program Information

Broadly defined, the Accounting Department’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 entire County. More specifically, the Accounting Department maintains the County’s general ledger to ensure financial transactions are recorded appropriately in accordance with Generally Accepted Accounting Principles (GAAP). 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.

There are multiple state statutes guiding the Accounting Department’s activities. These statutes stipulate business processes, investments, vendor payments, accounting records, records retention, fund restrictions, unclaimed property, and other activities. Accounting is also governed by state and federal compliance rules for many areas, like wage and vendor tax compliance. In turn, 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 such information.

Major functions performed by the Accounting Department include:

- Cash management and investment activities
- Debt management
- Grants management
- Accounts payable
- Payroll
- Revenue management
- Surplus property disposition

Investing “idle funds” in secure investments until money is needed to pay for expenses is one of the primary roles of the Accounting Department. This is particularly important for Sedgwick County because Accounting issues checks to pay bills weekly and payroll bi-weekly.

Department Sustainability Initiatives

The Accounting Department’s role in contributing to the economic sustainability in the community is to provide accurate financial information when needed. This information helps County management demonstrate why Sedgwick County is a great place to live, work, and develop new businesses. Good financial information is also important to the accuracy of projections and estimates which are made by various departments to reach their service goals and enhance their missions.

To mitigate its impact on the environment, the Accounting Department participates in multiple environmentally friendly activities, including recycling paper and using electronic files rather than paper when possible. Additionally, the Accounting Department posts electronic reports to the County website so more citizens can access the information without requiring paper copies of extensive reports.

Regarding financial and institutional viability, the Accounting Department has made decisions to improve its efficiency and effectiveness. The Department continues to work with the Information Services Department to implement a process to electronically workflow accounts payable documents, along with entry documents for the financial system. This will cut down on paper flow and the number of paper copies made and filed. It also will improve the availability of document information.

In relationship to social equity, Accounting provides services to their internal customers, all County departments, as quickly and effectively as possible. Accounting cross-trains staff so that services can be provided at all times.

Department Accomplishments

The Accounting Department is proud to produce the Popular Annual Financial Report (PAFR) for citizens. For four years, the PAFR has been published to concisely present the actual financial results of the County for the previous year in an easy-to-read document. The report provides community highlights and key County service indicators which enable citizens to gain a quick view of the County’s business.

Citizens are also directed to the Sedgwick County website for more detailed financial information in the Comprehensive Annual Financial Report (CAFR) and budget documents. The end goal is a more financially transparent Sedgwick County.

In 2011, the Government Finance Officers Association (GFOA) presented Accounting with the Certificate of Achievement for Financial Reporting for its 2010 CAFR and the Popular Annual Financial Reporting Award for its 2010 PAFR.

The Accounting Department is addressing succession planning and staff development through training opportunities from the GFOA and by staying current with both grant reporting and federal and state regulatory requirements. Organizational and personal leadership development are the focus of departmental training for all Accounting team members.

Employees are given growth opportunities in all areas of their careers and encouraged to develop their skills.

Budget Adjustments

Changes to Accounting’s 2012 budget include elimination of 1.0 FTE Fiscal Associate position, and shifting of 3.0 FTE Accounting Technicians and 1.0 FTE Administrative Specialist to Accounts Payable from Finance Support. It also includes a reduction in investment income revenue due to a smaller investment pool and lower interest rates.

Alignment with County Values

- **Accountability -**
Provide accurate information on time
- **Honesty -**
Providing financial information in an understandable format promotes trust
- **Open Communication -**
Engaging the public and encouraging them to utilize financial information as they evaluate the services provided by Sedgwick County

Goals & Initiatives

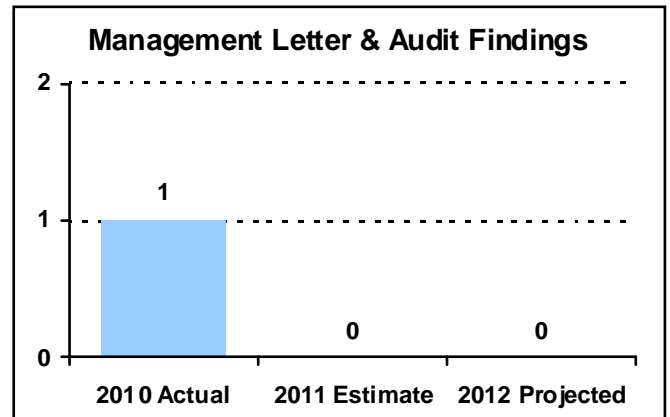
- **Provide accurate and timely financial information to decision-makers**
- **Prudently manage County financial resources**
- **Provide adequate internal control structure to safeguard County assets**

PERFORMANCE MEASURE HIGHLIGHTS

The following chart illustrates the Key Performance Indicator (KPI) of the Accounting Department.

Pertinent Management Letter and Audit Findings -

- Measure of the number of pertinent management letter and audit findings. All governments will routinely receive comments, observations and recommendations for improvement, but findings are defined as more critical and material in scope and imply a significant problem.



Department Performance Measures	2010 Actual	2011 Est.	2012 Proj.
Goal: Provide adequate internal control structure to safeguard County assets			
Pertinent management letter and audit findings (KPI)	1	0	0
Goal: Prudently manage County financial resources			
Maintain a minimum debt rating of AA+ (S&P)	AAA	AAA	AAA
Process vendor payments within average 7 days of document entry	3.6	3.6	3.6
Average number of off-cycle payroll payments per period	1.7	2	2
Investment return compared to benchmark	+	Even	-
Comments received from GFOA financial reporting	5	5	5

Significant Adjustments From Previous Budget Year

	Expenditures	Revenue	FTEs
● Shift 3.0 FTE Accounting Technician Positions from Finance Support to Accounts Payable cost center	86,654		3.00
● Shift 1.0 FTE Administrative Specialist Position from Finance Support to Accounts Payable cost center	38,443		1.00
● Elimination of Fiscal Associate Position	(29,851)		(1.00)
● Reduction in investment income revenue due to a smaller investment pool and lower interest rates		(2,554,059)	
Total	95,246	(2,554,059)	3.00

Budget Summary by Category

Budget Summary by Fund

Expenditures	2010	2011	2011	2012	% Chg.	Expenditures	2011	2012
	Actual	Adopted	Revised	Budget	'11-'12		Revised	Budget
Personnel	763,913	897,272	913,155	1,009,164	10.5%	General Fund-110	2,184,872	2,271,564
Contractual Services	708,357	1,222,517	1,222,517	1,215,500	-0.6%			
Debt Service	-	-	-	-	-			
Commodities	22,316	49,200	49,200	46,900	-4.7%			
Capital Improvements	-	-	-	-	-			
Capital Equipment	-	-	-	-	-			
Interfund Transfers	-	-	-	-	-			
Total Expenditures	1,494,586	2,168,989	2,184,872	2,271,564	4.0%	Total Expenditures	2,184,872	2,271,564
Revenue								
Taxes	-	-	-	-	-			
Intergovernmental	-	-	-	-	-			
Charges For Service	-	-	-	-	-			
Other Revenue	2,188,954	3,991,703	3,991,703	1,437,644	-64.0%			
Total Revenue	2,188,954	3,991,703	3,991,703	1,437,644	-64.0%			
Full-Time Equivalents (FTEs)	13.00	13.00	13.00	16.00	23.1%			

Budget Summary by Program

Program	Fund	Expenditures				2012 % Chg. Budget '11-'12	Full-Time Equivalents (FTEs)		
		2010 Actual	2011 Adopted	2011 Revised	2011 Adopted		2011 Revised	2012 Budget	
Accounts Payable	110	250,383	311,048	315,791	457,687	44.9%	5.00	5.00	8.00
Payroll	110	128,921	142,475	144,741	137,740	-4.8%	2.00	2.00	2.00
Revenue Management	110	862,894	1,318,918	1,322,084	1,308,471	-1.0%	2.00	2.00	2.00
General Accounting	110	252,388	396,548	402,256	367,666	-8.6%	4.00	4.00	4.00
Total		1,494,586	2,168,989	2,184,872	2,271,564	4.0%	13.00	13.00	16.00



Personnel Summary by Fund

Position Title(s)	Fund	Band	Budgeted Personnel Costs			Full-Time Equivalents (FTEs)			
			2011 Adopted	2011 Revised	2012 Budget	2011 Adopted	2011 Revised	2012 Budget	
Accounting Director	110	B431	94,422	76,492	73,659	1.00	1.00	1.00	
Revenue Manager	110	B326	78,464	80,066	77,100	1.00	1.00	1.00	
Accounting Manager	110	B326	73,859	75,902	73,091	1.00	1.00	1.00	
Payroll Manager	110	B326	57,363	58,969	56,785	1.00	1.00	1.00	
Principal Accountant	110	B326	55,423	52,755	50,801	1.00	1.00	1.00	
Senior Accountant	110	B324	94,522	91,264	92,754	2.00	2.00	2.00	
Senior Revenue Specialist	110	B322	57,110	58,367	56,205	1.00	1.00	1.00	
Payroll Analyst	110	B322	39,506	39,902	38,424	1.00	1.00	1.00	
Administrative Specialist	110	B219	38,104	39,172	77,615	1.00	1.00	2.00	
Accounting Technician	110	B218	61,080	62,067	148,718	2.00	2.00	5.00	
Fiscal Associate	110	B216	29,852	29,851	-	1.00	1.00	-	
Subtotal					745,152		13.00	13.00	16.00
Add:									
Budgeted Personnel Savings (Turnover)					(11,151)				
Compensation Adjustments					-				
Overtime/On Call/Holiday Pay					136				
Benefits					275,027				
Total Personnel Budget*					1,009,164				

* The 2011 personnel budget accommodates one additional payroll posting period. The budget is not reflective of an individual employee's annual salary due to the timing variance between the posting of payroll and the employee's receipt of compensation.



• 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, the Division of Information and Operations, Enterprise Resource Planning and Accounting worked to implement an electronic workflow process for accounts payable documents. This process cuts down on hard copy paper flow and hard copies made and filed, and improves the availability of document information to SAP financial system users.

Fund(s): General Fund 110

72001-110

	2010	2011	2011	2012	% Chg.
	Actual	Adopted	Revised	Budget	'11-'12
Expenditures					
Personnel	232,237	261,048	265,791	407,687	53.4%
Contractual Services	6,378	18,000	18,000	18,000	0.0%
Debt Service	-	-	-	-	-
Commodities	11,768	32,000	32,000	32,000	0.0%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	250,383	311,048	315,791	457,687	44.9%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Full-Time Equivalents (FTEs)	5.00	5.00	5.00	8.00	60.0%

Goal(s):

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

• 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): General Fund 110

72002-110

	2010	2011	2011	2012	% Chg.
	Actual	Adopted	Revised	Budget	'11-'12
Expenditures					
Personnel	121,127	128,975	131,241	126,240	-3.8%
Contractual Services	5,331	7,500	7,500	7,500	0.0%
Debt Service	-	-	-	-	-
Commodities	2,463	6,000	6,000	4,000	-33.3%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	128,921	142,475	144,741	137,740	-4.8%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	1	-	-	-	-
Total Revenue	1	-	-	-	-
Full-Time Equivalents (FTEs)	2.00	2.00	2.00	2.00	0.0%

Goal(s):

- 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 when enhancements are needed



• Revenue Management

Revenue Management seeks grant funding, prepares grant reports, coordinates Single Audit activities performed by the external auditors, monitors outside billing for Emergency Medical Services, 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. Merchant service fees are considered a necessary cost of doing business with the taxpayers of Sedgwick County.

Fund(s): General Fund 110

72003-110

	2010 Actual	2011 Adopted	2011 Revised	2012 Budget	% Chg. '11-'12
Expenditures					
Personnel	169,857	180,701	183,867	177,271	-3.6%
Contractual Services	691,288	1,135,017	1,135,017	1,128,000	-0.6%
Debt Service	-	-	-	-	-
Commodities	1,750	3,200	3,200	3,200	0.0%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	862,894	1,318,918	1,322,084	1,308,471	-1.0%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	2,188,953	3,991,703	3,991,703	1,437,644	-64.0%
Total Revenue	2,188,953	3,991,703	3,991,703	1,437,644	-64.0%
Full-Time Equivalents (FTEs)	2.00	2.00	2.00	2.00	0.0%

Goal(s):

- 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

• 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. 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): General Fund 110

72004-110

	2010 Actual	2011 Adopted	2011 Revised	2012 Budget	% Chg. '11-'12
Expenditures					
Personnel	240,692	326,548	332,256	297,966	-10.3%
Contractual Services	5,361	62,000	62,000	62,000	0.0%
Debt Service	-	-	-	-	-
Commodities	6,336	8,000	8,000	7,700	-3.8%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	252,388	396,548	402,256	367,666	-8.6%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Full-Time Equivalents (FTEs)	4.00	4.00	4.00	4.00	0.0%

Goal(s):

- 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

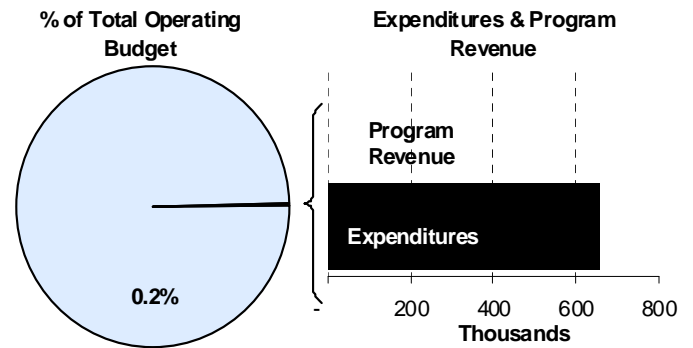
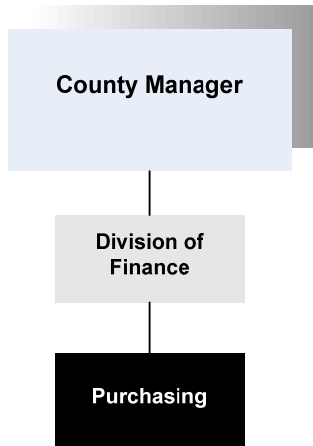




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Mission:

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



Program Information

The Purchasing Department is responsible for facilitating other County departments in procuring the goods and services they need, in compliance with state statutes and Sedgwick County Charter Resolution No. 57. Responsibilities include working with departments to create specifications, negotiating contracts, maintaining relations with vendors, publicizing requests for bids/proposals, and managing travel arrangements for employees traveling on County business.

Adopted on July 21, 2004, Charter 57 ensures purchases are conducted in a manner that provides efficiency, equality, fairness, and accountability.

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, in lieu of informal or sealed bids or proposals, may 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 request 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 that 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 serves in an advisory capacity to the Board.

The Purchasing Department facilitates purchases of goods and services exceeding \$1,500 per transaction. The County Manager approves purchases between \$10,000 and \$25,000 with the low bid being accepted. Purchases in excess of \$25,000 require recommendation of 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.

Department Sustainability Initiatives

The Purchasing Department contributes to environmental sustainability in multiple ways. Through the use of technology, Purchasing is able to minimize its use of paper in many work processes. Work is also undertaken to reduce unsolicited mail. Additionally, the department recycles paper and cans.

Processes which have been implemented to improve the efficiency and effectiveness of the Department while cutting costs include using e-mail to distribute 95 percent of bids. This method reduces paper usage and labor expense to copy and mail the documents. Also, Purchasing uses the County website to post all bids and awards, which reduces the number of open records requests. By using the website to provide information to citizens, redundant correspondence is eliminated.

To promote, support and facilitate the creation of wealth and employment operations in our community, the Purchasing Department provides a fair, open, and competitive bidding environment for all goods and services. The Purchasing Department ensures that

services and assistance are delivered in a fair and equitable manner by purchasing policies and providing training for departments and vendors.

Department Accomplishments

Purchasing staff has opportunities for training and personal development. Staff attend training to enhance responsibilities, skills and knowledge and improve accountability and customer services. Organization leadership and management training are goals for senior purchasing agents.

Budget Adjustments

Changes to Purchasing’s 2012 budget reflect a reduction in commodities expenditures.

Alignment with County Values

- **Equal Opportunity -**
Providing equitable and open processes for vendors and departments
- **Accountability -**
Providing services that abide by all applicable laws while being prudent with taxpayer dollars
- **Open Communication -**
Sharing information and ideas with departments and vendors through transparency and processes

Goals & Initiatives

- **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 services are provided in a timely manner for the best possible price**

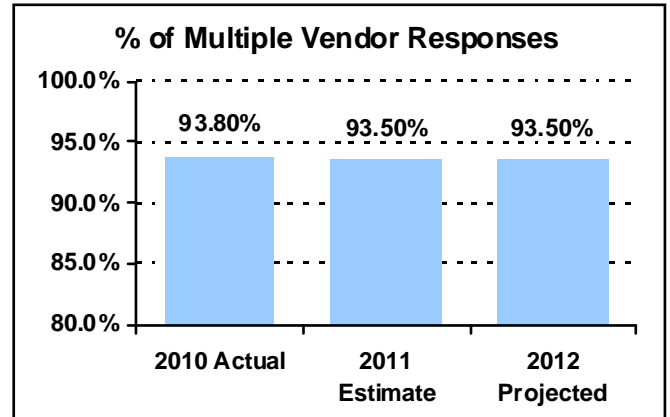


PERFORMANCE MEASURE HIGHLIGHTS

The following chart illustrates the Key Performance Indicator (KPI) of the Purchasing Department.

Percent of Multiple Vendor Responses -

- Measure of the percent of bids that generate more than one response. This measures competition in the bidding process and is measured based on the bids/proposals issued and the number of bid responses received.



Department Performance Measures	2010 Actual	2011 Est.	2012 Proj.
Goal: Ensure that the procurement process is open, fair and provides opportunities for all interested vendors			
Percent of multiple vendor responses (KPI)	93.80%	93.50%	93.50%
Average number of vendors responding per bid	4.38	4.50	4.50
Percent of bid responses from disadvantaged business enterprises	13.06%	12.0%	12.0%
Percent of dollars awarded to disadvantaged business enterprises	3.98%	4.5%	4.5%
Percent of dollars paid to disadvantaged business enterprises	3.46%	4.5%	4.5%
Goal: Create a procurement process that exhibits professionalism and enhances learning opportunities and improved working relationships for internal and external customers			
Annual number of vendor training sessions	19	12	12
Annual number of staff training sessions	18	16	16
Goal: Provide products and services in a timely manner for the best possible price			
Number of monthly bids processed	28.83	29	29
Average number of days from requisition to purchase order	5.08	10.0	10.0
Average number of days for informal bids	4.67	5.0	5.0
Average number of days for formal bids	20.59	30.0	30.0
Average number of days for proposals	44.93	67.0	70.0

Significant Adjustments From Previous Budget Year

• Reduction in commodities	<u>Expenditures</u>	<u>Revenue</u>	<u>FTEs</u>
	(10,667)		

Total (10,667) - -

Budget Summary by Category

Budget Summary by Fund

Expenditures	2010	2011	2011	2012	% Chg.	Expenditures	2011	2012
	Actual	Adopted	Revised				Budget	'11-'12
Personnel	576,913	615,168	626,217	588,597	-6.0%	General Fund-110	705,356	654,759
Contractual Services	76,239	64,472	64,472	62,162	-3.6%			
Debt Service	-	-	-	-				
Commodities	3,516	14,667	14,667	4,000	-72.7%			
Capital Improvements	-	-	-	-				
Capital Equipment	-	-	-	-				
Interfund Transfers	-	-	-	-				
Total Expenditures	656,669	694,307	705,356	654,759	-7.2%	Total Expenditures	705,356	654,759
Revenue								
Taxes	-	-	-	-				
Intergovernmental	-	-	-	-				
Charges For Service	56	-	-	-				
Other Revenue	245	169	169	119	-29.6%			
Total Revenue	301	169	169	119	-29.6%			
Full-Time Equivalents (FTEs)	9.00	9.00	9.00	9.00	0.0%			

Budget Summary by Program

Program	Fund	Expenditures				2012	% Chg.	Full-Time Equivalents (FTEs)		
		2010	2011	2011	2012			2011	2011	2012
		Actual	Adopted	Revised	Budget	'11-'12	Adopted	Revised	Budget	
Purchasing	110	656,669	694,307	705,356	654,759	-7.2%	9.00	9.00	9.00	
Total		656,669	694,307	705,356	654,759	-7.2%	9.00	9.00	9.00	

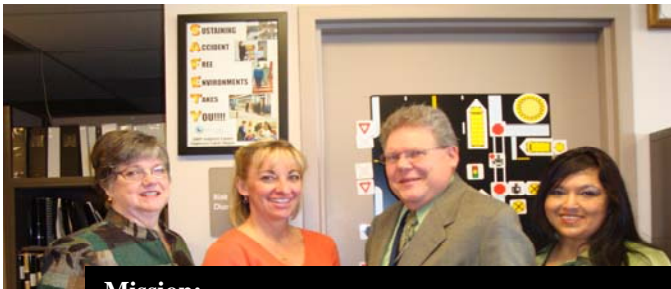


Personnel Summary by Fund

Position Title(s)	Fund	Band	Budgeted Personnel Costs			Full-Time Equivalents (FTEs)		
			2011 Adopted	2011 Revised	2012 Budget	2011 Adopted	2011 Revised	2012 Budget
Purchasing Director	110	B431	94,503	95,680	92,136	1.00	1.00	1.00
Senior Purchasing Agent	110	B325	123,369	110,894	106,787	2.00	2.00	2.00
Purchasing Agent	110	B322	132,058	134,651	129,664	3.00	3.00	3.00
Administrative Specialist	110	B219	48,193	48,287	46,498	1.00	1.00	1.00
Purchasing Technician	110	B218	74,932	73,321	70,606	2.00	2.00	2.00
Subtotal					445,691	9.00	9.00	9.00
Add:								
Budgeted Personnel Savings (Turnover)					-			
Compensation Adjustments					-			
Overtime/On Call/Holiday Pay					-			
Benefits					142,906			
Total Personnel Budget*					588,597			

* The 2011 personnel budget accommodates one additional payroll posting period. The budget is not reflective of an individual employee's annual salary due to the timing variance between the posting of payroll and the employee's receipt of compensation.

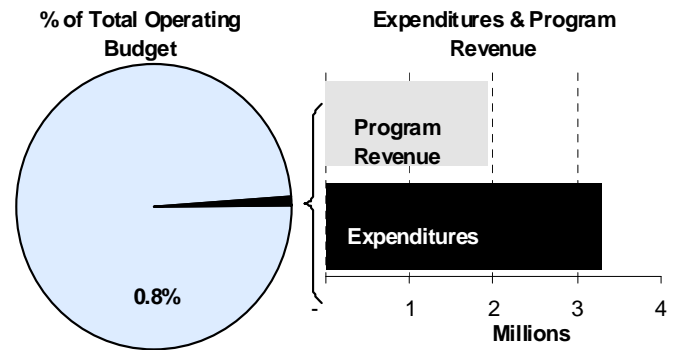
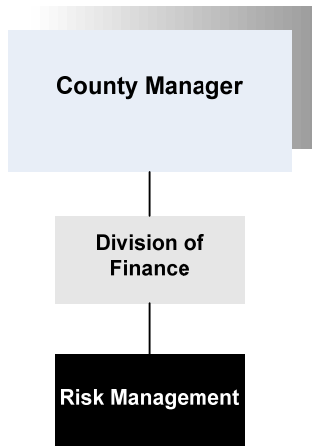




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Mission:

- 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 citizens of Sedgwick County.



Program Information

Pursuant to County Resolution 130-2011, the Risk Management Department is in charge of risk financing and safety for Sedgwick County. Specifically, Risk Management adjusts and pays claims in accordance with the Uniform Procedure for Payment of Claims, K.S.A. 12-105a; the Kansas Tort Claims Act, K.S.A. 75-6101; and the Workers’ Compensation Statute, K.S.A. 44-501. The Board of County Commissioners has enacted two resolutions, one to establish the Risk Management Reserve Fund (Resolution 136-1986) pursuant to K.S.A 12-2615 and one to establish a Workers Compensation Reserve Fund (Resolution 12-1994) pursuant to K.S.A. 44-505b. Additionally, there are various Sedgwick County Policies that also control operations within the Risk Management Department.

Risk Management is tasked with protecting Sedgwick County assets. This starts with establishing a safe work place for employees and a safe facility for visitors. It is mandatory that employees receive necessary safety training. Risk Management does follow-up safety inspections to verify that prevention programs are

adequate. Sometimes it is appropriate to contractually shift the risk and cost of an incident to a third party. This is accomplished with appropriate hold-harmless and indemnification clauses in contracts or through the purchase of insurance. A risk plan must include an appropriate amount of self retention and an appropriate amount of risk transfer to ensure that there are adequate funds to pay for an adverse incident that might happen.

Risk Management also 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 Department processes claims, reviews contracts that require assumption or transfer of risk, conducts training sessions for employees, and assists with promotion of employee wellness and ergonomic work environments for employees.

Risk Management partners with multiple entities to accomplish its goals and mission. One partner is the Kansas Department of Labor, with whom Risk

Kansas Department of Labor, with whom Risk Management works closely on workers’ compensation and safety issues. The Kansas Self Insurers Association (KSIA) and the national and state chapter of the Public Risk Management Association (PRIMA) are also partners of the Risk Management Department.

Risk Management is in process of implementing procedures to comply with Federal legislation, Section 111 of the Medicare, Medicaid, and SCHIP Extension Act of 2007 (42 U.S.C. 1395y(b)(7) & (8)). This legislation requires that claim information be reported to the Federal government to ensure there is proper coordination of claim payments to determine a primary payer and a secondary payer. The long-term effect will be an increase of workers’ compensation costs.

Department Sustainability Initiatives

To ensure services and assistance are provided in a fair and equitable manner, Risk Management evaluates claims properly submitted to Sedgwick County. Claims without merit are denied. Risk Management works to protect Sedgwick County’s interest in claims against others, with the end goal of being fair and equitable to all.

In an effort to enhance the financial and institutional viability of Sedgwick County, Risk Management works actively to establish and maintain a safe environment for citizens and employees of the County. The expectation is that Risk Management will do whatever possible to prevent an accident from occurring, by establishing plans and programs to mitigate the adverse effects if something does happen.

Additionally, Risk Management strives to achieve the lowest cost of risk with proper allocation of resources for loss avoidance, loss prevention, loss assumption, self-insurance plans, or the purchase of insurance. Risk Management actively subrogates claims against liable third parties to minimize risk costs.

Department Accomplishments

The Risk Management 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 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 County departments regardless of size.

One key to a small cost of risk is loss prevention. To facilitate loss prevention activity, Risk Management has asked each department to establish a Safety Committee. 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.

Risk Management has implemented a procedure that ensures that employees are cross trained for the various tasks performed by the department. Staff are encouraged to participate in the Associate of Risk Management program.

Budget Adjustments

Changes to Risk Management’s 2012 budget reflect an increase in contractals and a reduction in capital equipment. The budget also reflects a reduction in revenues due to lower interdepartmental charges for workers’ compensation.

Alignment with County Values

- **Honesty -**
Claims will be fairly accepted and adjusted
- **Respect –**
Claim decisions will be made based on facts of the incident without regard to personal feelings or beliefs
- **Commitment -**
Risk Management staff is charged with helping each department reduce its cost of risk
- **Open Communication –**
Appropriate claim data and cost of risk information will be shared with each department

Goals & Initiatives

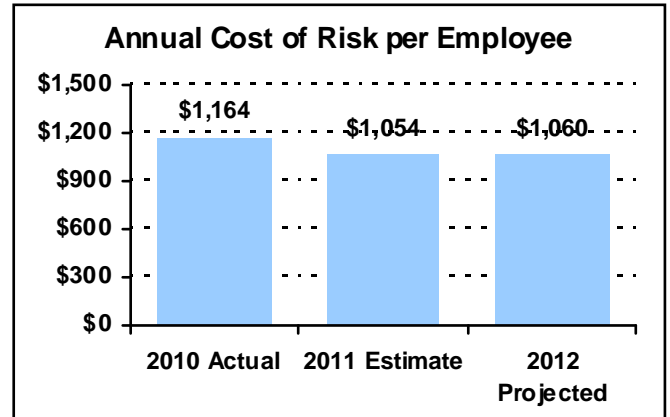
- **Maintain the cost of risk at a level less than 2.0 percent of the total of all fund expenditures**
- **Perform a safety inspection on at least seven County facilities on an annual basis**
- **Process and pay claims in a timely manner**

PERFORMANCE MEASURE HIGHLIGHTS

The following chart illustrates the Key Performance Indicator (KPI) of the Risk Management Department.

Annual Cost of Risk per Employee -

- Measure of all costs associated with Risk Management for a given year, including insurance premiums, payment of claims, and safety programs.



Department Performance Measures	2010 Actual	2011 Est.	2012 Proj.
Goal: Maintain the cost of risk at a level less than two percent of the total of all fund expenditures			
Cost of risk per employee (KPI)	\$1,164	\$1,054	\$1,060
Goal: Perform a safety inspection on at least seven County facilities on an annual basis			
Annual facility safety inspections	30	10	15
Goal: Process and pay claims in a timely manner			
Annual workers compensation claims	377	340	360
Annual preventable workers compensations claims	182	163	160
Annual non-preventable workers compensation claims	195	177	200
Annual vehicle claims	141	160	155
Annual preventable vehicle claims	59	67	65
Annual non-preventable vehicle claims	82	93	90
Annual general claims	46	70	68
Annual preventable general claims	19	15	13
Annual non-preventable general claims	27	55	55

Significant Adjustments From Previous Budget Year

	Expenditures	Revenue	FTEs
• Increase in contractals	69,428		
• Reduction in capital equipment	(104,230)		
• Reduction in revenues due to lower workers' compensation collections from County departments		(169,681)	
Total	(34,802)	(169,681)	-

Budget Summary by Category

Budget Summary by Fund

Expenditures	2010	2011	2011	2012	% Chg.	Expenditures	2011	2012
	Actual	Adopted	Revised	Budget	'11-'12		Revised	Budget
Personnel	466,782	500,315	506,091	503,716	-0.5%	Risk Mgmt. Res.-612	1,352,461	1,297,059
Contractual Services	2,108,448	2,772,789	2,671,486	2,740,914	2.6%	Workers' Comp.-613	1,990,401	2,003,626
Debt Service	-	-	-	-	-			
Commodities	12,122	15,850	17,850	12,850	-28.0%			
Capital Improvements	-	-	-	-	-			
Capital Equipment	41,802	48,132	147,435	43,205	-70.7%			
Interfund Transfers	-	-	-	-	-			
Total Expenditures	2,629,154	3,337,086	3,342,862	3,300,685	-1.3%	Total Expenditures	3,342,862	3,300,685
Revenue								
Taxes	-	-	-	-	-			
Intergovernmental	-	-	-	-	-			
Charges For Service	2,015,648	1,969,681	1,969,681	1,800,000	-8.6%			
Other Revenue	1,082,129	1,378,955	1,378,955	1,343,305	-2.6%			
Total Revenue	3,097,777	3,348,636	3,348,636	3,143,305	-6.1%			
Full-Time Equivalents (FTEs)	4.00	4.00	4.00	4.00	0.0%			

Budget Summary by Program

Program	Fund	Expenditures				2012 % Chg. Budget '11-'12	Full-Time Equivalents (FTEs)		
		2010 Actual	2011 Adopted	2011 Revised	2011 Adopted		2011 Revised	2012 Budget	
Risk Management	612	1,037,972	1,348,831	1,352,461	1,297,059	-4.1%	2.50	2.50	2.50
Workers' Compensation	613	1,591,182	1,988,255	1,990,401	2,003,626	0.7%	1.50	1.50	1.50
Total		2,629,154	3,337,086	3,342,862	3,300,685	-1.3%	4.00	4.00	4.00



Personnel Summary by Fund

Position Title(s)	Fund	Band	Budgeted Personnel Costs			Full-Time Equivalents (FTEs)			
			2011 Adopted	2011 Revised	2012 Budget	2011 Adopted	2011 Revised	2012 Budget	
Risk Manager	612	B430	46,590	47,124	45,379	0.50	0.50	0.50	
Safety Training Coordinator	612	B325	64,841	66,251	63,798	1.00	1.00	1.00	
Claim Adjuster	612	B322	43,950	44,917	43,253	1.00	1.00	1.00	
Risk Manager	613	B430	46,590	47,124	45,379	0.50	0.50	0.50	
Work Comp Specialist	613	B322	45,257	56,919	54,810	1.00	1.00	1.00	
Subtotal					252,619		4.00	4.00	4.00
Add:									
Budgeted Personnel Savings (Turnover)					-				
Compensation Adjustments					-				
Overtime/On Call/Holiday Pay					-				
Benefits					251,097				
Total Personnel Budget*					503,716				

* The 2011 personnel budget accommodates one additional payroll posting period. The budget is not reflective of an individual employee's annual salary due to the timing variance between the posting of payroll and the employee's receipt of compensation.



• 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 Mgmt. Res. 612

	2010	2011	2011	2012	% Chg.
	Actual	Adopted	Revised	Budget	'11-'12
Expenditures					
Personnel	196,922	210,332	213,962	205,888	-3.8%
Contractual Services	788,939	1,075,267	973,964	1,035,866	6.4%
Debt Service	-	-	-	-	
Commodities	10,309	15,100	17,100	12,100	-29.2%
Capital Improvements	-	-	-	-	
Capital Equipment	41,802	48,132	147,435	43,205	-70.7%
Interfund Transfers	-	-	-	-	
Total Expenditures	1,037,972	1,348,831	1,352,461	1,297,059	-4.1%
Revenue					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	1,037,972	1,356,090	1,356,090	1,298,032	-4.3%
Total Revenue	1,037,972	1,356,090	1,356,090	1,298,032	-4.3%
Full-Time Equivalents (FTEs)	2.50	2.50	2.50	2.50	0.0%

Goal(s):

- Maintain general claim payments at or below 0.75 percent of the total expenditures for all funds
- Inspect at least seven major County Facilities on an annual basis
- Decrease the number of preventable accidents each year

• 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' Comp. 613

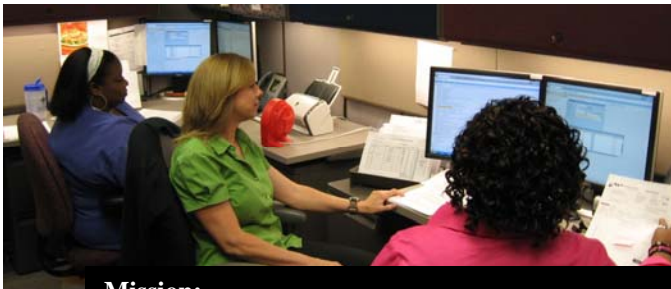
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	2010	2011	2011	2012	% Chg.
	Actual	Adopted	Revised	Budget	'11-'12
Expenditures					
Personnel	269,860	289,983	292,129	297,828	2.0%
Contractual Services	1,319,509	1,697,522	1,697,522	1,705,048	0.4%
Debt Service	-	-	-	-	
Commodities	1,813	750	750	750	0.0%
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
Total Expenditures	1,591,182	1,988,255	1,990,401	2,003,626	0.7%
Revenue					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	2,015,648	1,969,681	1,969,681	1,800,000	-8.6%
Other Revenue	44,157	22,865	22,865	45,273	98.0%
Total Revenue	2,059,805	1,992,546	1,992,546	1,845,273	-7.4%
Full-Time Equivalents (FTEs)	1.50	1.50	1.50	1.50	0.0%

Goal(s):

- Maintain cost of Workers' Compensation below 2.0 percent of annual payroll
- Maintain an average cost per employee for Workers' Compensation claims and administration expenditures at least 32.0 percent lower than the national average of \$755
- Reduce claims filed per 100 employees by 0.5 percent annually

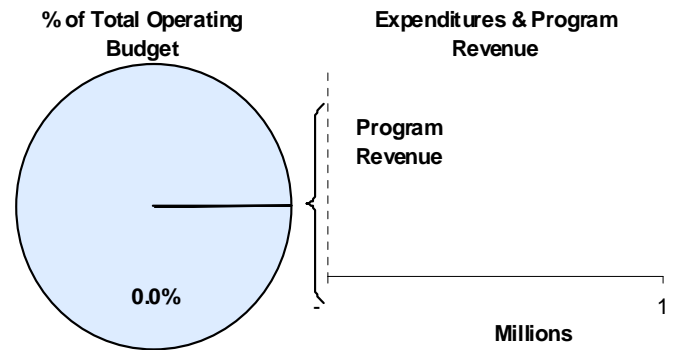
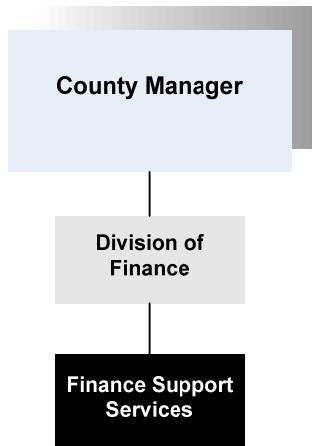




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Mission:

- ❑ To assist departments in the proper use of County resources and provide timely, reliable data for informed financial decision making.



Program Information

The functions of the Finance Support Services Department have been shifted to other areas of the Division of Finance in 2012. The Department’s primary responsibility was to provide internal financial services to Sedgwick County departments. There were four areas in which these services were provided, including SAP training, the internal audit function, the Tax System Director, and division support.

Finance Support Services was responsible for SAP training for all County departments. SAP is the County’s financial software system which is used for many processes, including:

- Procurement
- Payroll
- Inventory management
- Accounting
- Budget management

SAP training was provided through two classes: SAP Basic Navigation and Financial Basics, in addition to

personal training sessions based on the information needed to complete their job assignments. As part of the 2012 budget reductions, the Training Coordinator position has been eliminated.

The County’s internal audit function was also housed in Finance Support Services. This function was eliminated in 2011 as part of budget reductions. The Internal Auditor was charged with reviewing, on a test basis, departmental adherence to County financial policies and procedures. The Internal Auditor also ensured that departments adhered to State statutes and Federal laws.

The County’s Tax System Director was incorporated into Finance Support Services, but has been shifted to the Office of the Chief Financial Officer in the 2012 budget. The Tax System Director is responsible for overseeing the implementation of Sedgwick County’s new property tax system. The Tax System Director works with the Appraiser, Register of Deeds, Treasurer, and the Division of Information and Operations, and the County’s vendor. The new property tax system went live in 2010, though work continues on the project.

The final area of responsibility for Finance Support Services was the division support area. For 2012, these positions have been shifted to the Accounting Department. This area enters payment information on behalf of other County departments, reviews departmental purchase requests to make sure all policies and procedures have been followed, and provides initial support in the County’s procurement process.

Department Sustainability Initiatives

Finance Support Service’s role in contributing to the environmental sustainability of the organization has been a function of improved processes in division and departmental support area. The division support area requests that vendors e-mail invoices as attachments instead of mailing hard copies. These electronic invoices are then attached to the payment in SAP, eliminating the need for a paper invoice throughout the payment process. The electronic invoice also satisfies the record retention requirements. Finance Support Services also contributes to environmental protection by recycling paper, aluminum cans, and cardboard.

In the area of financial and institutional viability, the overall functions of Finance Support Services provided cost savings to the County. The support area served as a centralized location for the initial entry of payment information, greatly reducing the number of personnel required to perform these duties. The centralized process enabled greater efficiency and effectiveness in the performance of these duties, enhanced the consistency of information entered into the SAP system, and ultimately allowed departments to concentrate on providing services to the community while the finance experts concentrate on the procurement process.

Alignment with County Values

- **Accountability -**
Working with departments to ensure appropriate use of County resources
- **Honesty -**
Communicating with departments in an open and forthright manner
- **Open Communication -**
Holding honest exchanges and dialogues with departments to provide the best customer service possible

Department Accomplishments

The Finance Support Services Department was created in 2009 to place these services components in the same department. In the division support area, a process has been implemented to scan all invoices and packaging slips with automatic attachment from the County’s scanning database to SAP. This process allows departments to see the actual invoices or packaging slips when looking at detailed transactions in SAP.

Another accomplishment is the continued progress of the implementation of the County’s new property tax system, which has replaced mainframe software that had been used to perform property tax and land records administration. Years of hard work have gone into the planning of this system, which required the collaboration of the Register of Deeds, County Clerk, County Treasurer, County Appraiser, Division of Finance, and the Division of Information and Operations.

Budget Adjustments

Changes to Finance Support Services’ 2012 budget reflect elimination of this Division. Three positions are eliminated – 1.0 FTE Internal Auditor and 1.0 FTE Special Projects Manager in 2011, and 1.0 FTE Training Coordinator as part of the 2012 budget. An additional 4.0 FTE positions were shifted to Accounting to continue the financial support function, and 1.0 FTE Tax System Director position has been transferred to the Office of the Chief Financial Officer.

Significant Adjustments From Previous Budget Year

- Eliminate Finance Support cost center and shift 5.0 FTE positions within Finance
- Eliminate 1.0 FTE Training Coordinator Position

Expenditures	Revenue	FTEs
(323,904)		(5.00)
(72,758)		(1.00)

Total	(396,662)	-	(6.00)
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Budget Summary by Category

	2010 Actual	2011 Adopted	2011 Revised	2012 Budget	% Chg. '11-'12
Expenditures					
Personnel	387,039	487,075	396,662	-	-100.0%
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	387,039	487,075	396,662	-	-100.0%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Full-Time Equivalents (FTEs)	8.00	8.00	6.00	-	-100.0%

Budget Summary by Fund

Expenditures	2011 Revised	2012 Budget
General Fund-110	396,662	-
Total Expenditures	396,662	-

Budget Summary by Program

Program	Fund	Expenditures				Full-Time Equivalents (FTEs)			
		2010 Actual	2011 Adopted	2011 Revised	2012 Budget	% Chg. '11-'12	2011 Adopted	2011 Revised	2012 Budget
Finance Support Services	110	387,039	487,075	396,662	-	-100.0%	8.00	6.00	-
Total		387,039	487,075	396,662	-	-100.0%	8.00	6.00	-



Personnel Summary by Fund

Position Title(s)	Fund	Band	Budgeted Personnel Costs			Full-Time Equivalents (FTEs)		
			2011 Adopted	2011 Revised	2012 Budget	2011 Adopted	2011 Revised	2012 Budget
Tax System Director	110	B429	74,269	75,452	-	1.00	1.00	-
Special Projects Manager	110	B325	49,076	-	-	1.00	-	-
Internal Auditor	110	B324	46,827	-	-	1.00	-	-
Training Coordinator	110	B322	54,698	55,572	-	1.00	1.00	-
Administrative Specialist	110	B219	-	41,429	-	-	1.00	-
Accounting Technician	110	B218	129,116	92,370	-	4.00	3.00	-
Subtotal					-	8.00	6.00	-
Add:								
Budgeted Personnel Savings (Turnover)					-			
Compensation Adjustments					-			
Overtime/On Call/Holiday Pay					-			
Benefits					-			
Total Personnel Budget*					-			

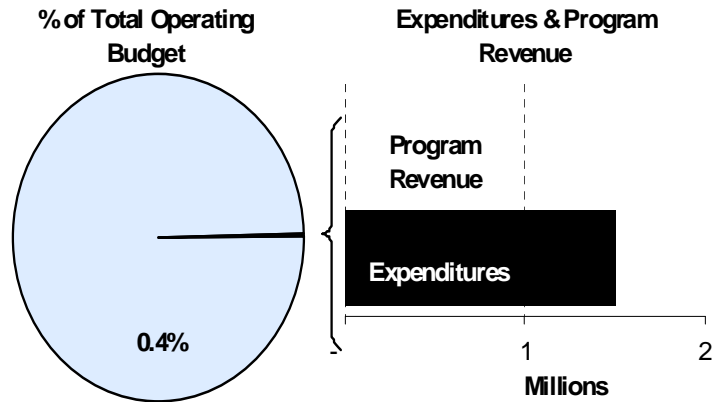
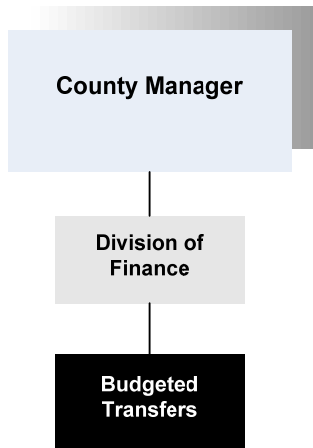
* The 2011 personnel budget accommodates one additional payroll posting period. The budget is not reflective of an individual employee's annual salary due to the timing variance between the posting of payroll and the employee's receipt of compensation.



DIVISION OF FINANCE
BUDGETED TRANSFERS

Chris Chronis
Chief Financial Officer
525 N Main, Suite 823
Wichita, Kansas 67203
316-660-7591
cchronis@sedgwick.gov

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



Program Information

Budgeted Transfers represent funding that will either be held in reserve or transferred to other functions. Sedgwick County utilizes these transfers for two purposes. One purpose is to provide matching funds for outside grants. Throughout the year, grant opportunities may arise that require matching funds. If the department does not have funding within its budget to provide a grant match, these funds may be utilized.

The second purpose is to provide annual funding for the Risk Management Reserve Fund. The Risk Management Reserve Fund is utilized to centralize and manage Sedgwick County’s general liability risks. The Fund pays for insurance premiums, deductibles, and other claims not covered by an insurance policy.

Budget Adjustments

No significant adjustments for the budget year.

Significant Adjustments From Previous Budget Year

- Reduction in contractals
- Increase in interfund transfers budgeted for Risk Management

Expenditures	Revenue	FTEs
(106,397)		
106,397		

Total - - -

Budget Summary by Category | **Budget Summary by Fund**

Expenditures	2010	2011	2011	2012	% Chg.	Expenditures	2011	2012
	Actual	Adopted	Revised				Budget	'11-'12
Personnel	-	-	-	-	-	General Fund-110	1,500,000	1,500,000
Contractual Services	-	307,993	307,993	201,596	-34.5%			
Debt Service	-	-	-	-	-			
Commodities	-	-	-	-	-			
Capital Improvements	-	-	-	-	-			
Capital Equipment	-	-	-	-	-			
Interfund Transfers	995,327	1,192,007	1,192,007	1,298,404	8.9%			
Total Expenditures	995,327	1,500,000	1,500,000	1,500,000	0.0%	Total Expenditures	1,500,000	1,500,000
Revenue								
Taxes	-	-	-	-	-			
Intergovernmental	-	-	-	-	-			
Charges For Service	-	-	-	-	-			
Other Revenue	-	-	-	-	-			
Total Revenue	-	-	-	-	-			
Full-Time Equivalents (FTEs)	-	-	-	-	-			

Budget Summary by Program

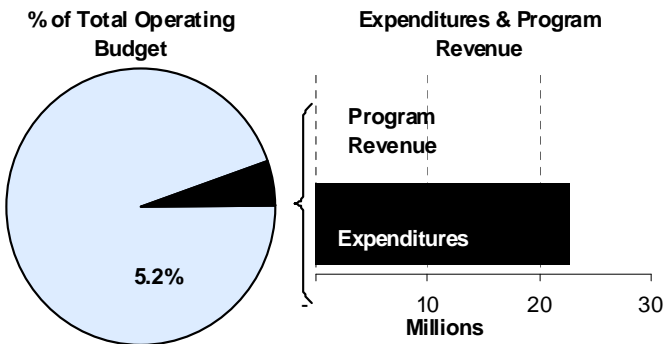
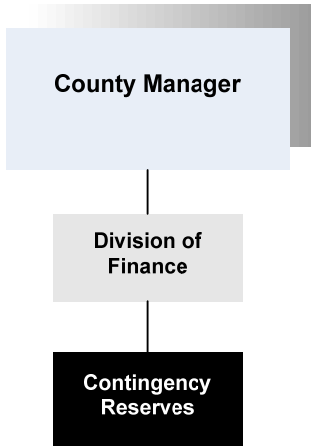
Program	Fund	Expenditures				2012	% Chg.	Full-Time Equivalents (FTEs)		
		2010	2011	2011	2012			2011	2011	2012
		Actual	Adopted	Revised	Budget	'11-'12	Adopted	Revised	Budget	
Budgeted Transfers	110	995,327	1,500,000	1,500,000	1,500,000	0.0%	-	-	-	
Total		995,327	1,500,000	1,500,000	1,500,000	0.0%	-	-	-	



DIVISION OF FINANCE
GENERAL FUND RESERVES

Chris Chronis
Chief Financial Officer
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316-660-7591
cchronis@sedgwick.gov

Mission:
□ To assure continuity of services in the event of an unanticipated funding shortfall, provide a source of funding for unanticipated emergency events, and foster financial sustainability of the government.



Program Information

General Fund Reserves are used to set aside funds for unexpected events or events not anticipated at the time of budget adoption. These events include unforeseen increases in expenditures or reductions in revenues, public emergencies, mandates, and disasters.

The General Fund Reserves are comprised of funds which have been set aside to address potential changes in service delivery and establish a funding source for services whose scope or full cost is undefined at the time the budget is adopted. Allocated funding to the General Fund Reserves is assigned to six different contingencies based on the organizational unit the funding is intended to support:

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

Both the Operating and BoCC 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. For 2012, the BoCC reallocated funding to the BoCC Contingency from some areas, including the Economic Development Reserve, the Affordable Airfares program, and the Regional Economic Area Partnership.

The Public Safety Contingency represents funding reserved for both unanticipated operating costs resulting from a public emergency or State mandates, in addition to funds for Public Safety services whose full cost can not be precisely estimated due to variances in uncontrollable variables or changes in service composition. For 2012, approximately \$110,000 is earmarked to support two new positions whose occupants will act as liaisons between inmates and the 18th Judicial District to expedite the inmates' release from the County Jail.

The Economic Development Reserve is used to provide economic development incentives which focus on long-

term community growth and attracting new businesses and jobs.

The Sustainability Contingency was created in 2010 to fund the Sustainability Challenge, a sustainability pilot project program. The Sustainability Task Force has developed criteria by which County departments will may apply for seed money to implement sustainable practices or programs within their department, division, or organization-wide. The 2012 budget includes \$50,000 for organizational sustainability projects.

The Rainy Day Reserve has historically not been included in the County’s annual budget. Sedgwick County has a minimum fund balance requirement set by County policy. The minimum unrestricted fund balance in the General Fund is set at 20 percent of budgeted expenditures. This equates to approximately two and a half months of spending. Unrestricted fund balance above the minimum requirement is considered the County’s Rainy Day Reserve. County policy allows this excess to be budgeted, but only for the following specific purposes:

- Cash-funded capital projects or equipment replacement originally intended to be funded with debt
- Pay for unexpected claims associated with risk management or workers’ compensation
- One-time expenditures that reduce future operating costs
- Start-up expenditures for new programs approved by the Board of County Commissioners

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The amount included in this budget is not related to any specific purpose. These funds will only be expended if consensus on a purpose is reached by the Board of County Commissioners.

Traditionally, when budget authority allocated to any of these General Fund Reserves is needed, funding is transferred to the appropriate department(s), and then expended.

Additionally, the Budget Reduction cost center was created in 2011 to transfer and track budget authority associated with cost savings measures implemented during the year. When departments identified cost savings measures, the budget authority associated with the program reduction was transferred by the Budget Office from the departmental budget to this fund center.



Significant Adjustments From Previous Budget Year

	Expenditures	Revenue	FTEs
● Increase in contractals due to creation of Rainy Day Reserve cost center	10,000,000		
● Increase in BoCC Contingency due to \$250,000 reduction in Economic Development Reserve	-		
● Increase in BoCC Contingency due to \$125,000 reduction in County support to Affordable Airfares	125,000		
● Increase in BoCC Contingency due to \$3,000 reduction in Regional Economic Area Partnership funding	3,000		
Total	10,128,000	-	-

Budget Summary by Category

Budget Summary by Fund

	2010			2012 Budget	% Chg. '11-'12	2011		
	Actual	Adopted	Revised			Expenditures	Revised	2012 Budget
Expenditures								
Personnel	-	-	323,730	-	-100.0%	General Fund-110		
Contractual Services	-	12,700,000	10,857,791	22,783,000	109.8%		11,270,645	22,783,000
Debt Service	-	-	-	-	-			
Commodities	-	-	89,124	-	-100.0%			
Capital Improvements	-	-	-	-	-			
Capital Equipment	-	-	-	-	-			
Interfund Transfers	-	-	-	-	-			
Total Expenditures	-	12,700,000	11,270,645	22,783,000	102.1%	Total Expenditures	11,270,645	22,783,000
Revenue								
Taxes	-	-	-	-	-			
Intergovernmental	-	-	-	-	-			
Charges For Service	-	-	-	-	-			
Other Revenue	-	-	-	-	-			
Total Revenue	-	-	-	-	-			
Full-Time Equivalents (FTEs)	-	-	-	-	-			

Budget Summary by Program

Program	Fund	Expenditures				2012 Budget	% Chg. '11-'12	Full-Time Equivalents (FTEs)		
		2010 Actual	2011 Adopted	2011 Revised	2012 Budget			2011 Adopted	2011 Revised	2012 Budget
Operating Reserve	110	(28,000)	8,300,000	6,713,465	8,300,000	23.6%	-	-	-	
BoCC Contingency	110	28,000	200,000	175,000	533,000	204.6%	-	-	-	
Public Safety Contingency	110	-	3,250,000	3,250,000	3,250,000	0.0%	-	-	-	
Economic Dev. Reserve	110	-	900,000	87,000	650,000	647.1%	-	-	-	
Sustainability Contingency	110	-	50,000	25,712	50,000	94.5%	-	-	-	
Rainy Day Reserve	110	-	-	-	10,000,000	-	-	-	-	
Budget Reductions	110	-	-	1,019,468	-	-100.0%	-	-	-	
Total		-	12,700,000	11,270,645	22,783,000	102.1%	-	-	-	



• Operating Reserve

The Operating Reserve sets aside funding to address potential changes in service delivery, emergency situations, and establishes a funding source for services whose scope or full cost is undefined at the time the budget is adopted. Of the total budgeted operating reserve, \$100,000 is allocated for Housing Assistance in the category of contractual services and the remaining balance is allocated as a general contingency reserve to support County operations.

Traditionally, when budget authority allocated to the Operating Reserve is needed, funding is transferred to the appropriate department, and then expended.

Fund(s): General Fund 110

	2010	2011	2011	2012	% Chg.
	Actual	Adopted	Revised	Budget	'11-'12
Expenditures					
Personnel	-	-	-	-	-
Contractual Services	(28,000)	8,300,000	6,713,465	8,300,000	23.6%
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	(28,000)	8,300,000	6,713,465	8,300,000	23.6%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Full-Time Equivalents (FTEs)	-	-	-	-	-

• Board of County Commission Contingency

The Board of County Commission (BoCC) Contingency represents funding reserved 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.

Traditionally, when budget authority allocated to the BoCC Contingency is needed, funding is transferred to the appropriate department, and then expended.

For 2012, funding was transferred from the Economic Development Reserve, the Affordable Airfares program, and the Regional Economic Area Partnership to the BoCC Contingency.

Fund(s): General Fund 110

77003-110

	2010	2011	2011	2012	% Chg.
	Actual	Adopted	Revised	Budget	'11-'12
Expenditures					
Personnel	-	-	-	-	-
Contractual Services	28,000	200,000	175,000	533,000	204.6%
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	28,000	200,000	175,000	533,000	204.6%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Full-Time Equivalents (FTEs)	-	-	-	-	-



• Public Safety Contingency

The Public Safety Contingency reserves funding for both unanticipated operating costs resulting from a public emergency or State mandates, in addition to funding Public Safety services whose full cost cannot be precisely estimated due to variances in uncontrollable variables or changes in service composition. In the 2011 budget, \$500,000 was earmarked for the Adult Intensive Supervision Program to meet program needs in as a result of declining state grant revenues and \$700,000 was earmarked for mental health solutions in the Adult Detention Facility.

Traditionally, when budget authority allocated to the Public Safety Contingency is needed, funding is transferred to the appropriate department, and then expended.

Fund(s): General Fund 110

77004-110

	2010	2011	2011	2012	% Chg.
	Actual	Adopted	Revised	Budget	'11-'12
Expenditures					
Personnel	-	-	-	-	
Contractual Services	-	3,250,000	3,250,000	3,250,000	0.0%
Debt Service	-	-	-	-	
Commodities	-	-	-	-	
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
Total Expenditures	-	3,250,000	3,250,000	3,250,000	0.0%
Revenue					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	-	-	-	-	
Total Revenue	-	-	-	-	
Full-Time Equivalents (FTEs)	-	-	-	-	

• Economic Development Reserve

The Economic Development Reserve sets aside funds to provide economic development incentives to businesses. In both 2005 and 2006, \$1.15 million was budgeted for economic development incentives but was decreased to \$900,000 between 2007 through 2010. In 2012, the budget decreased to \$650,000. 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.

Traditionally, when budget authority allocated to the Economic Development Reserve is needed, funding is transferred to the appropriate department, and then expended.

Fund(s): General Fund 110

77005-110

	2010	2011	2011	2012	% Chg.
	Actual	Adopted	Revised	Budget	'11-'12
Expenditures					
Personnel	-	-	-	-	
Contractual Services	-	900,000	87,000	650,000	647.1%
Debt Service	-	-	-	-	
Commodities	-	-	-	-	
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
Total Expenditures	-	900,000	87,000	650,000	647.1%
Revenue					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	-	-	-	-	
Total Revenue	-	-	-	-	
Full-Time Equivalents (FTEs)	-	-	-	-	



• Sustainability Contingency

The Sustainability Contingency was created in 2010 to fund the Sustainability Challenge, a sustainability pilot project program. The Sustainability Task Force has developed criteria by which County departments will be able to apply for seed money to implement sustainable practices or programs within their department, division, or organization-wide. The 2012 budget includes \$50,000 for organizational sustainability projects.

Traditionally, when budget authority allocated to the Sustainability Contingency is needed, funding is transferred to the appropriate department, and then expended.

Fund(s): General Fund 110

77006-110

	2010	2011	2011	2012	% Chg.
	Actual	Adopted	Revised	Budget	'11-'12
Expenditures					
Personnel	-	-	-	-	-
Contractual Services	-	50,000	25,712	50,000	94.5%
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	-	50,000	25,712	50,000	94.5%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Full-Time Equivalents (FTEs)	-	-	-	-	-

• Rainy Day Reserve

Sedgwick County has a minimum fund balance requirement set by County policy. The minimum unrestricted fund balance in the General Fund is set at 20 percent of budgeted expenditures. Unrestricted fund balance above the minimum requirement is considered the County's Rainy Day Reserve. County policy allows this excess to be budgeted, but only for the following specific purposes: cash-fund capital projects or equipment replacement originally intended to be funded with debt; expected claims associated with risk management or workers' compensation; one-time expenditures that reduce future operating costs; start-up expenditures for new programs approved by the Board of County Commissioners

The amount included in this budget is not related to any specific purpose. These funds will only be expended if consensus on a purpose is reached by the Board of County Commissioners.

Fund(s): General Fund 110

77020-110

	2010	2011	2011	2012	% Chg.
	Actual	Adopted	Revised	Budget	'11-'12
Expenditures					
Personnel	-	-	-	-	-
Contractual Services	-	-	-	10,000,000	-
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	-	-	-	10,000,000	-
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Full-Time Equivalents (FTEs)	-	-	-	-	-



• Budget Reductions

This new fund center was created in 2011 to track budget reductions. As savings are identified, budget authority is transferred from the department fund center to this fund center.

Fund(s): General Fund 110

77015-110

	2010	2011	2011	2012	% Chg.
	Actual	Adopted	Revised	Budget	'11-'12
Expenditures					
Personnel	-	-	323,730	-	-100.0%
Contractual Services	-	-	606,614	-	-100.0%
Debt Service	-	-	-	-	
Commodities	-	-	89,124	-	-100.0%
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
Total Expenditures	-	-	1,019,468	-	-100.0%
Revenue					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	-	-	-	-	
Total Revenue	-	-	-	-	
Full-Time Equivalents (FTEs)	-	-	-	-	

