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**Mission:**

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

The Division of Finance is responsible for all aspects of the County’s financial management with the exception of tax collection, which is done by the County Treasurer. To assure the County’s financial resources are properly utilized in an efficient and effective manner, four departments comprise the Division. They include: Accounting, Budget, Purchasing, and Risk Management. The Division of Finance is also extensively involved in the County’s Enterprise Resource Planning (ERP) project. The ERP project has replaced the County’s current financial data system and improved the delivery of services to the County’s citizenry. A planned enhancement to the system began in 2005. It includes integrating inventory capability, which is now in place, and management reporting capabilities which is nearing completion. Requirements for a budgeting package are under development.

The Division of Finance (DOF) is also responsible for training all County employees involved with conducting financial business using the SAP system. This initial and refresher training cover funds management, purchasing, and the accounts payable process. The DOF

<b>Adopted Budget Adjustments:</b>	
Item:	Amount:
<b>Reductions</b>	
• Reduce advertising– Purchasing Office	\$30,292
• Reduce professional development - Budget Office	29,930
• Perform audit work in-house, reduce contract	22,891
<b>Total</b>	<b>\$83,113</b>

also continues payroll audits on all County departments to ensure compliance with the Fair Labor Standards Act (FLSA) and County time reporting policies. This effort involves surveys, audits of payroll records and interviews of County employees.

Revenues displayed in the Division of Finance include all tax revenue deposited into the General Fund. These revenues support all General Fund departments in Sedgwick County. Due to the way this revenue is recorded, all other departments in the General Fund will not display tax revenue on their individual department page. However, the funding source of the expenditures will be indicated on the pages under

**Budget Summary by Category**

	2005 Actual	2006 Adopted	2006 Revised	2007 Budget	% Chg. 06-07
<b>Expenditures</b>					
Personnel	2,224,015	2,566,591	2,554,791	2,672,177	4.6%
Contractual Services	1,962,263	3,018,485	3,051,896	3,058,680	0.2%
Debt Service	-	-	-	-	-
Commodities	57,366	35,744	53,084	50,869	-4.2%
Capital Improvements	-	-	-	-	-
Equipment	2,623	9,000	-	1,000	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,246,267</b>	<b>5,629,820</b>	<b>5,659,771</b>	<b>5,782,726</b>	<b>2.2%</b>
<b>Revenue</b>					
Taxes	104,664,662	109,612,299	109,612,299	124,885,229	13.9%
Intergovernmental	100,724	115,962	115,962	132,968	14.7%
Charges For Service	1,715,178	1,476,173	1,476,173	1,793,613	21.5%
Other Revenue	11,293,172	11,172,718	11,172,718	12,153,514	8.8%
<b>Total Revenue</b>	<b>117,773,736</b>	<b>122,377,152</b>	<b>122,377,152</b>	<b>138,965,325</b>	<b>13.6%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>36.00</b>	<b>37.00</b>	<b>38.00</b>	<b>38.00</b>	<b>0.0%</b>

**Budget Summary by Fund**

	2006 Revised	2007 Budget
<b>Expenditures</b>		
General Fund	2,827,364	2,915,559
Risk Mgmt Res	1,348,807	1,320,076
Work Comp	1,483,600	1,547,091
<b>Total Expenditures</b>	<b>5,659,771</b>	<b>5,782,726</b>



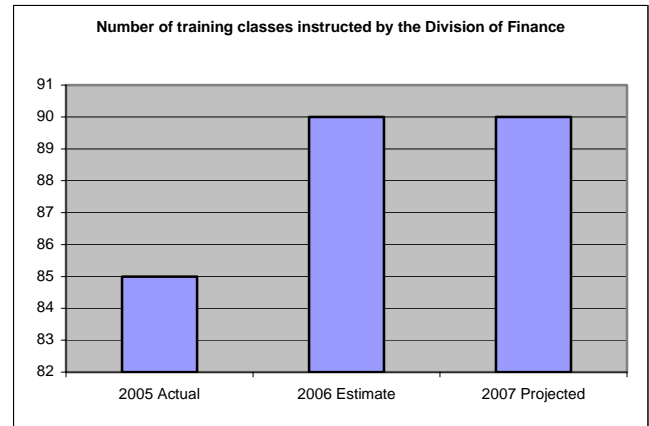
**Budget Summary by Program**

Program	Expenditures					Full-Time Equivalents (FTEs)			
	2005 Actual	2006 Adopted	2006 Revised	2007 Budget	% Chg. 06-07	2006 Adopted	2006 Revised	2007 Budget	% Chg. 06-07
CFO	492,502	532,166	606,257	636,560	5.0%	5.00	6.00	6.00	0.0%
Budget	366,973	429,578	428,238	442,749	3.4%	6.00	6.00	6.00	0.0%
Accounting	985,417	1,233,852	1,191,052	1,250,036	5.0%	14.00	14.00	14.00	0.0%
Purchasing	512,058	601,817	601,817	586,214	-2.6%	8.00	8.00	8.00	0.0%
Risk	1,875,347	2,832,407	2,832,407	2,867,167	1.2%	4.00	4.00	4.00	0.0%
<b>Total</b>	<b>4,246,267</b>	<b>5,629,820</b>	<b>5,659,771</b>	<b>5,782,726</b>	<b>2.2%</b>	<b>37.00</b>	<b>38.00</b>	<b>38.00</b>	<b>0.0%</b>

“Budget Summary by Fund.”

Sedgwick County received an unqualified audit opinion for the calendar year ending December 31, 2005. An unqualified opinion is the highest opinion an entity can receive. In non-accounting terms, there are three principal questions the auditors look to answer that the County successfully satisfied. They are:

- Are the financial statements fairly stated in accordance with generally accepted accounting principles and can the governing body rely on the financial statements?
- Are there adequate internal controls in place over the financial affairs of the County and do they function as intended?
- Did Sedgwick County comply with all relevant Federal State and local laws?



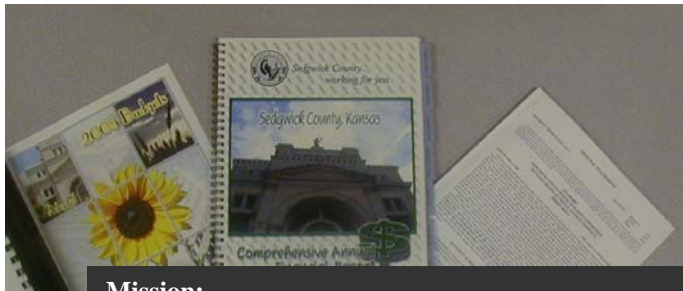
**Department Performance Measures and Goals**

Key Performance Indicator	2005 Actual	2006 Est.	2007 Proj.
Management Letter Comments	0	0	0
<b>Secondary Indicators</b>			
Audit Opinion	Unqualified	Unqualified	Unqualified
Online Survey Results good or excellent	75%	80%	80%
Percent of Division Departments Achieving Desired Outcomes	80%	90%	90%
<b>Tertiary Indicators</b>			
Internal Payroll Audit Finding	0	2	2
Training Classes Conducted	2	2	2
Percent Eligible Employees earning Customer Service Recognition Awards	80%	90%	90%

**Goals:**

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





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**Mission:**

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

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

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

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

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

Sedgwick County’s sound financial management continue to be recognized as the three major bond rating services again reaffirmed our bond ratings. This action was important because better bond ratings reduce the interest rate the County pays on future bond issues, and can save taxpayers a considerable amount of money.

Currently, Fitch Ratings has given Sedgwick County its highest rating, AAA. Standard & Poor’s has assigned a rating of AA+. This is the second highest rating possible. Moody’s Investor Service has given a rating of Aa1, also

**Budget Summary by Category**

	2005 Actual	2006 Adopted	2006 Revised	2007 Budget	% Chg. 06-07
<b>Expenditures</b>					
Personnel	315,771	385,320	385,320	470,110	22.0%
Contractual Services	173,528	144,330	187,130	162,850	-13.0%
Debt Service	-	-	-	-	-
Commodities	3,203	2,516	3,856	3,600	-6.6%
Capital Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>492,502</b>	<b>532,166</b>	<b>576,306</b>	<b>636,560</b>	<b>10.5%</b>
<b>Revenue</b>					
Taxes	104,664,662	109,612,299	109,612,299	127,744,526	16.5%
Intergovernmental	87,197	115,962	115,962	119,441	3.0%
Charges For Service	42,756	-	-	43,763	-
Other Revenue	6,977,384	5,946,953	5,946,953	6,617,452	11.3%
<b>Total Revenue</b>	<b>111,771,999</b>	<b>115,675,214</b>	<b>115,675,214</b>	<b>134,525,182</b>	<b>16.3%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>4.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.0%</b>

**Budget Summary by Fund**

	2006 Revised	2007 Budget
<b>Expenditures</b>		
General Fund	576,306	636,560
<b>Total Expenditures</b>	<b>576,306</b>	<b>636,560</b>

the second highest rating given. The table below demonstrates the recent history of Sedgwick County’s bond ratings:

Rating Agency	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Projected
Standard and Poor’s	AA+	AA+	AA+	AA+	AA+
Moody’s	Aa1	Aa1	Aa1	Aa1	Aa1
Fitch	AAA	AAA	AAA	AAA	AAA

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

In 2005, the CFO's office implemented a streamlined and more efficient Visa payment process. Those Sedgwick County employees who are issued a county credit card now have the ability to enter payments online. These payments go directly to Accounts Payable, after authorization, for faster posting to the accounts.

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

**Department Performance Measures and Goals**

Type of Measure	Performance Measure	2005 Actual	2006 Est.	2007 Proj.	Goals:
<b>Input:</b> Resources needed to produce a unit of output	Number of employees	4	4	5	<ul style="list-style-type: none"> <li>To support DOF departments in achieving their individual goals</li> <li>Continue to receive the highest bond rating awarded</li> </ul>
<b>Output:</b> Amount of product or service provided	Standard & Poor's bond rating	AA+	AA+	AA+	
	Moody's bond rating	Aa1	Aa1	Aa1	
	Fitch bond rating	AAA	AAA	AAA	
<b>Efficiency:</b> Inputs consumed to produce a unit of output	FTEs responsible for compiling POS	3	3	3	
<b>Service Quality:</b> Client satisfaction, and timeliness	Percent of on-line survey results good or excellent	75%	80%	80%	
	Percent of employees earning customer service recognition awards	80%	90%	90%	
<b>Outcome:</b> Qualitative consequence associated with the service	Bond issue interest rate divided by AAA interest rate on date of sale	0.92	0.95	0.95	
	Number of bidders on the County's bond issue	7	5	5	



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**Mission:**

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

The Budget Office prepares the five-year financial plan, the annual budget, implements operating and CIP budgets, and assists departments with strategic planning and process improvement initiatives. The Office then monitors the County’s budget operations during the fiscal year and provides special analysis of budget and financial issues.

In addition, the Budget Office is responsible for the formulation, production and distribution of the County's official budget document. Monitoring and providing revenue projections to the County Manager is also a function of this department.

Sedgwick County has received the Government Finance Officers Association’s (GFOA) Distinguished Budget Presentation Award Program for 22 consecutive years. 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. Since the program was first established in 1984, participation has grown from 113 to 1,067.

The 2007 budget process began in November 2005 and will end with the finalization of the adopted budget document in September 2006. The process occurred as follows:

November 2005 through February 2006

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

December 2005 through March 2006

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

January 2006 through May 2006

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

**Budget Summary by Category**

	2005 Actual	2006 Adopted	2006 Revised	2007 Budget	% Chg. 06-07
<b>Expenditures</b>					
Personnel	350,450	404,833	403,533	422,798	4.8%
Contractual Services	8,699	21,504	21,364	10,832	-49.3%
Debt Service	-	-	-	-	
Commodities	7,824	3,241	3,341	9,119	172.9%
Capital Improvements	-	-	-	-	
Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
<b>Total Expenditures</b>	<b>366,973</b>	<b>429,578</b>	<b>428,238</b>	<b>442,749</b>	<b>3.4%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	91	-	-	-	
<b>Total Revenue</b>	<b>91</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Full-Time Equivalents (FTEs)</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.0%</b>

**Budget Summary by Fund**

	2006 Revised	2007 Budget
<b>Expenditures</b>		
General Fund	428,238	442,749
<b>Total Expenditures</b>	<b>428,238</b>	<b>442,749</b>



December 2005 through February 2006

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

Manager, budget staff, and the Board of County Commissioners.

July 2006

The County Manager reviewed the budget in light of information gathered in budget hearings and made recommendations within resource limitations. The Manager’s recommended budget and Capital Improvement program will be submitted July 20.

April 2006

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

July 2006 through August 2006

Members of the public will be invited to comment on the budget at regular meetings of the Board of County Commissioners. Legal notice of the last public hearing will be published 10 days prior to the hearing stating maximum expenditure and levy amounts for each fund. The Board will adopt the budget on August 16.

May 2006

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

August 2006

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

May 2006 through June 2006

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

September 2006

Information in the adopted budget document is updated.

June 2006

Division Directors discussed the level of services they could provide within the base budget in public meetings before the County

**Department Performance Measures and Goals**

Key Performance Indicator	2005 Actual	2006 Est.	2007 Proj.	<b>Goals:</b> <ul style="list-style-type: none"> <li>Enhance knowledge of budget staff of county operations</li> <li>Develop performance based budgeting</li> <li>Increase citizen participation in the budget process</li> </ul>
Number of budgetary funds with an ending unreserved balance below minimum requirements		1	1	
<b>Secondary Indicators</b>				
Percent variance between projected and adopted revenues in adopted budget	+/-5%	+/-5%	+/-5%	
Percent variance between projected and adopted expenditures in adopted budget	+/-5%	+/-5%	+/-5%	
Annual GFOA Budget Award received	yes	yes	yes	
<b>Tertiary Indicators</b>				
Percent of transfers or releases processed in 8 business Hours from initial workflow request		99%	99%	
Number of External Training Sessions Conducted	9	9	9	
GFOA Budget Award- # of Mandatory Requirements not met	0	0	0	
Projects Return for Revision because of Errors	5%	5%	5%	





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**Mission:**

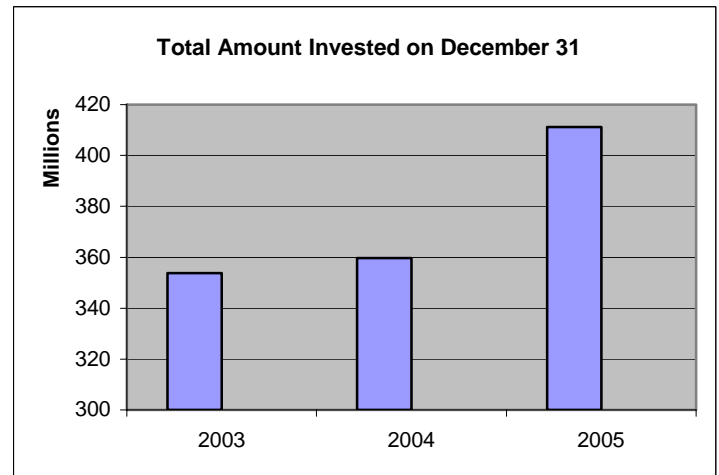
- ❑ To prudently manage County Financial resources, assure compliance with applicable laws and policies governing financial transactions, and provide timely and accurate information about Sedgwick County's financial position to those who need or request such information.

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

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

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

The graph below demonstrates the total amount invested between December 31, 2003 and December 31, 2005. Total investments increased 14.0 percent from \$354 million on December 31, 2003 to \$411 million on December 31, 2005.



**Budget Summary by Category**

	2005 Actual	2006 Adopted	2006 Revised	2007 Budget	% Chg. 06-07
<b>Expenditures</b>					
Personnel	745,383	863,572	853,072	862,436	1.1%
Contractual Services	214,320	353,380	314,180	361,500	15.1%
Debt Service	-	-	-	-	-
Commodities	25,714	16,900	23,800	26,100	9.7%
Capital Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>985,417</b>	<b>1,233,852</b>	<b>1,191,052</b>	<b>1,250,036</b>	<b>5.0%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	14	-	-	-	-
Other Revenue	3,461,886	3,767,430	3,767,430	4,166,625	10.6%
<b>Total Revenue</b>	<b>3,461,900</b>	<b>3,767,430</b>	<b>3,767,430</b>	<b>4,166,625</b>	<b>10.6%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>0.0%</b>

**Budget Summary by Fund**

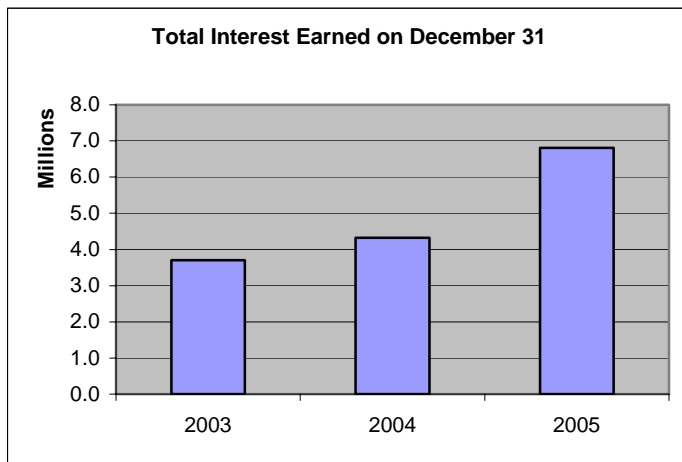
	2006 Revised	2007 Budget
<b>Expenditures</b>		
General Fund	1,191,052	1,250,036
<b>Total Expenditures</b>	<b>1,191,052</b>	<b>1,250,036</b>



**Budget Summary by Program**

Program	Expenditures				Full-Time Equivalents (FTEs)			
	2005 Actual	2006 Adopted	2006 Revised	2007 Budget	% Chg. 06-07	2006 Adopted	2006 Revised	2007 Budget
Accounts Payable	527,591	285,179	285,179	325,839	14.3%	5.00	5.00	5.00
Payroll	118,867	138,231	138,231	138,942	0.5%	2.00	2.00	2.00
Revenue Management	338,959	438,619	438,619	436,946	-0.4%	3.00	3.00	3.00
General Accounting	-	371,823	329,023	348,310	5.9%	4.00	4.00	4.00
<b>Total</b>	<b>985,417</b>	<b>1,233,852</b>	<b>1,191,052</b>	<b>1,250,036</b>	<b>5.0%</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>

In 2004 interest earnings started to increase due to rising interest rates. Interest earnings in 2003 were \$3.7 million and increased 45% to 6.8 million in 2005. The graph below demonstrates this change in interest earned:



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

Sedgwick County has received the Government Finance Officers Association certificate of excellence in financial reporting every year since 1981. The Certificate Program, which was established in 1945, is designed to recognize and encourage excellence in financial reporting by state and local governments. Participation in the program reflects a significant proportion of larger general purpose governments in the United States. Over 69 percent of all cities and 46 percent of all counties with populations in excess of 50,000 participate in the program, as well as 41 state governments.

**Department Performance Measures and Goals**

Key Performance Indicator	2005 Actual	2006 Est.	2007 Proj.	<b>Goals:</b> <ul style="list-style-type: none"> <li>Produce accurate and timely financial information for use by internal and external customers</li> <li>Prudently manage the investment portfolio and monitor cash handling procedures</li> <li>Efficiently coordinate debt management activities to maintain financial flexibility and preserve creditworthiness</li> <li>Produce accurate and timely payments to vendors and employees</li> <li>Monitor accounts receivable and identify grants and other revenue sources to enhance and protect revenue capacity</li> </ul>
Management letter comments	0	0	0	
<b>Secondary Indicators</b>				
Number of audit adjustments recorded	0	0	0	
Maintain minimum debt rating of AA+ (S&P)	Yes	Yes	Yes	
Process vendor payments within average 7 days of document entry	0-7 days	0-7 days	0-7 days	
<b>Tertiary Indicators</b>				
Percent of planned payroll audits completed	90%	90%	94%	
Number of off-cycle payroll payments per period	0-2	0-2	0-2	
Percent of planned cash control audits completed	85%	90%	95%	
Percent of financial reports issued with time frame	87%	90%	92%	



• **Accounting – Accounts Payable**

Accounts Payable processes invoices to pay County vendors accurately and timely while ensuring compliance with internal controls established to safeguard assets. In 2006, Accounts Payable and General Accounting split into two separate fund centers. This is reflected in reduction in the budget between 2005 and 2006.

Fund: General Fund				72001-110	
	2005 Actual	2006 Adopted	2006 Revised	2007 Budget	% Chg. 06-07
<b>Expenditures</b>					
Personnel	456,517	241,059	230,559	246,339	6.8%
Contractual Services	55,912	37,520	41,120	63,700	54.9%
Debt Service	-	-	-	-	-
Commodities	15,162	6,600	13,500	15,800	17.0%
Capital Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>527,591</b>	<b>285,179</b>	<b>285,179</b>	<b>325,839</b>	<b>14.3%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	20,849	319	319	777	143.5%
<b>Total Revenue</b>	<b>20,849</b>	<b>319</b>	<b>319</b>	<b>777</b>	<b>143.5%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.0%</b>

**Goals:**

- Ensure compliance with filing requirements of external agencies
- Enhance vendor relationships
- Improve technology use to streamline vendor payments
- Provide prompt payment for properly authorized invoices

• **Accounting - Payroll**

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

Fund: General Fund				72002-110	
	2005 Actual	2006 Adopted	2006 Revised	2007 Budget	% Chg. 06-07
<b>Expenditures</b>					
Personnel	108,959	121,931	121,931	128,342	5.3%
Contractual Services	6,574	12,800	12,800	6,800	-46.9%
Debt Service	-	-	-	-	-
Commodities	3,333	3,500	3,500	3,800	8.6%
Capital Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>118,867</b>	<b>138,231</b>	<b>138,231</b>	<b>138,942</b>	<b>0.5%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	12	-	-	-	-
<b>Total Revenue</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.0%</b>

**Goals:**

- Provide convenient and quality payroll services to all Sedgwick County employees
- Ensure accurate and timely payment of payroll-related liabilities and compliance with filing requirements of external agencies



• **Accounting – 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. Additionally, earnings related to investment activities are recorded under Revenue Management.

Fund: General Fund				72003-110	
	2005 Actual	2006 Adopted	2006 Revised	2007 Budget	% Chg. 06-07
<b>Expenditures</b>					
Personnel	179,907	204,459	204,459	204,446	0.0%
Contractual Services	151,834	231,560	231,560	230,000	-0.7%
Debt Service	-	-	-	-	-
Commodities	7,219	2,600	2,600	2,500	-3.8%
Capital Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>338,959</b>	<b>438,619</b>	<b>438,619</b>	<b>436,946</b>	<b>-0.4%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	14	-	-	-	-
Other Revenue	3,441,025	3,767,111	3,767,111	4,165,848	10.6%
<b>Total Revenue</b>	<b>3,441,039</b>	<b>3,767,111</b>	<b>3,767,111</b>	<b>4,165,848</b>	<b>10.6%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.0%</b>

**Goals:**

- Enhance and protect the revenue capacity of Sedgwick County government
- Provide internal control structure to safeguard departmental petty cash and change funds.

• **Accounting - 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, and evaluation of internal controls ensuring compliance with appropriate regulations, and the adequate safeguarding of assets while maintaining their efficient and economical use. Additionally, cash and debt management activities of the County are coordinated by General Accounting.

Fund: General Fund				72004-110	
	2005 Actual	2006 Adopted	2006 Revised	2007 Budget	% Chg. 06-07
<b>Expenditures</b>					
Personnel	-	296,123	296,123	283,310	-4.3%
Contractual Services	-	71,500	28,700	61,000	112.5%
Debt Service	-	-	-	-	-
Commodities	-	4,200	4,200	4,000	-4.8%
Capital Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>371,823</b>	<b>329,023</b>	<b>348,310</b>	<b>5.9%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	(0)	-	-	-	-
<b>Total Revenue</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.0%</b>

**Goals:**

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





**Iris Baker**  
 Purchasing Director  
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**Mission:**

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

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

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

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

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

**Budget Summary by Category**

	2005 Actual	2006 Adopted	2006 Revised	2007 Budget	% Chg. 06-07
<b>Expenditures</b>					
Personnel	452,241	486,463	486,463	500,214	2.8%
Contractual Services	53,845	108,992	108,992	79,700	-26.9%
Debt Service	-	-	-	-	-
Commodities	4,442	6,362	6,362	6,300	-1.0%
Capital Improvements	-	-	-	-	-
Equipment	1,530	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>512,058</b>	<b>601,817</b>	<b>601,817</b>	<b>586,214</b>	<b>-2.6%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	614	515	515	-	-100.0%
<b>Total Revenue</b>	<b>614</b>	<b>515</b>	<b>515</b>	<b>-</b>	<b>-100.0%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>0.0%</b>

**Budget Summary by Fund**

	2006 Revised	2007 Budget
<b>Expenditures</b>		
General Fund	601,817	586,214
<b>Total Expenditures</b>	<b>601,817</b>	<b>586,214</b>



said public notice. The Purchasing Director shall make the determination as to whether purchases subject to this Resolution shall be made by requests for bids or requests for proposals. The following requirements shall apply for purposes of Charter 57:

A. **Competitive Bid.** Bids shall be evaluated based on the requirements set forth in the request for bids/quotations, which may include criteria to determine acceptability such as inspection, testing, quality, workmanship, delivery, and suitability for a particular purpose. Those criteria that will affect the bid price and be considered in evaluation for award shall be objectively measurable, such as discounts, transportation costs and total or life cycle costs, and be specifically set forth in the request for bids/quotations. Contracts shall be awarded to a qualified vendor submitting the lowest responsible bid. No criteria may be used in bid evaluation that has not been set forth in the request for bids/quotations.

B. **Competitive Proposal.** Proposals shall be evaluated based upon criteria formulated around the most important features of a product or service, of which quality, availability or capability may be overriding factors and price may not be determinative in the issuance of a contract or award. The proposal evaluation criteria should be viewed as standards that measure how well a vendor's approach meets the desired requirements and needs of the County. Those criteria that will be used

and considered in evaluation for award shall be specifically set forth in the request for proposal. Contracts shall be awarded to a qualified vendor submitting the best proposal.”

Charter 57 also establishes a Sedgwick County Board of Bids and Contracts, which is responsible for recommending the purchase of materials, supplies, equipment and services in excess of \$25,000 and approves purchases between \$10,000 and \$25,000 when required. The Board reviews other purchases as may be requested from time to time at the discretion of the Purchasing Director. The Board of Bids and Contracts is composed of five members. The chairperson is the Director of Accounting and the Director of the Division of Public Works is vice-chairperson. In addition there is a representative from the Sedgwick County elected officials other than a county commissioner appointed by the County Manager, one representative from the Eighteenth Judicial District to be determined by the Chief Judge, and a member at large appointed by the County Manager from a roster listing all division and department directors. Members appointed by the County Manager serve two-year terms and continue serving until a successor is appointed. The County Counselor or an assistant designated by the County Counselor serve in an advisory capacity to the Board.

**Department Performance Measures and Goals**

Key Performance Indicator	2005 Actual	2006 Est.	2007 Proj.
Percentage of bids/proposals generating multiple vendor responses	92%	93%	93.5
<b>Secondary Indicators</b>			
Average number of vendors responding per bid	4.77	4.5	4.5
Average number of days from requisition to purchase order	4.76	10	10
Annual customer service survey	75.6	90	90
<b>Tertiary Indicators</b>			
Percentage of dollars awarded to disadvantaged vendors	8	5	5.5
Percentage of dollars paid to disadvantaged vendors	4.8		5
Percentage of bid responses from disadvantaged vendors	16.9	12	12.5
Number of annual protests	4	4	4

**Goals:**

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





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 Risk Manager  
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**Mission:**

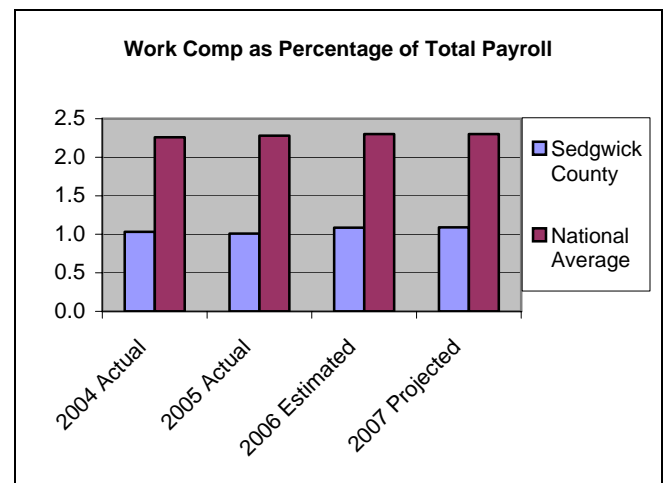
- The mission of the Risk Management Department is to protect Sedgwick County assets and provide a safe work environment for employees, thus ensuring their ability to provide uninterrupted delivery of services to citizens of Sedgwick County.

The Risk Management Department is in charge of risk financing and safety for Sedgwick County. The Department procures property and liability insurance coverage, administers a self-insurance fund for workers' compensation and a self-insurance fund for liability, automobile, and property claims not otherwise insured, processes claims, reviews contracts that require assumption or transfer of risk or the purchase of insurance, conducts employee safety training, and recommends upgrades to promote an ergonomic work environment. Contractual services constitute the majority of the Department's budget.

Beginning in 2006, the Risk Manager's position was split equally between Risk Management and Workers Compensation fund centers. This change provides a more accurate reflection of the position's responsibilities.

Sedgwick County's workers compensation cost as a percentage of total County payroll is less than half that of the national average. Sedgwick County's percentage has remained at just over 1.0 percent while the national

average is projected to climb to 2.3 percent in 2006.



The Department has a number of key initiatives for the County safety program for 2006 including:

- Revision of Sedgwick County's Blood-Borne Pathogens Program Exposure Control Plan to incorporate updates to maintain compliance with

**Budget Summary by Category**

	2005 Actual	2006 Adopted	2006 Revised	2007 Budget	% Chg. 06-07
<b>Expenditures</b>					
Personnel	360,170	426,403	426,403	416,619	-2.3%
Contractual Services	1,502,055	2,390,279	2,390,279	2,443,798	2.2%
Debt Service	-	-	-	-	-
Commodities	12,029	6,725	15,725	5,750	-63.4%
Capital Improvements	-	-	-	-	-
Equipment	1,093	9,000	-	1,000	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,875,347</b>	<b>2,832,407</b>	<b>2,832,407</b>	<b>2,867,167</b>	<b>1.2%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	1,672,408	1,476,173	1,476,173	1,749,850	18.5%
Other Revenue	853,196	1,457,820	1,457,820	1,369,437	-6.1%
<b>Total Revenue</b>	<b>2,525,604</b>	<b>2,933,993</b>	<b>2,933,993</b>	<b>3,119,287</b>	<b>6.3%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.0%</b>

**Budget Summary by Fund**

	2006 Revised	2007 Budget
<b>Expenditures</b>		
Risk Mgmt Reserve	1,348,807	1,320,076
Workers Comp Res	1,483,600	1,547,091
<b>Total Expenditures</b>	<b>2,832,407</b>	<b>2,867,167</b>

**Budget Summary by Program**

Program	Expenditures				Full-Time Equivalents (FTEs)				
	2005 Actual	2006 Adopted	2006 Revised	2007 Budget	% Chg. 06-07	2006 Adopted	2006 Revised	2007 Budget	% Chg. 06-07
Risk Management	750,161	1,348,807	1,348,807	1,320,076	-2.1%	2.50	2.50	2.50	0.0%
Workers Comp.	1,125,186	1,483,600	1,483,600	1,547,091	4.3%	1.50	1.50	1.50	0.0%
<b>Total</b>	<b>1,875,347</b>	<b>2,832,407</b>	<b>2,832,407</b>	<b>2,867,167</b>	<b>1.2%</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.0%</b>

State regulations.

- Sedgwick County’s Ergonomic Chair Standard will be reviewed and updated. The objective is to reduce or eliminate employee exposure to hazard or risk factors that lead and contribute to musculoskeletal disorders and related injuries and illnesses. The focus continues to be on the science of ergonomics, which is to fit the job, workplace and tasks with the employee’s capabilities and limitations.
- A Central Safety Committee will be established to bring workers and managers together to achieve and maintain a safe and healthy work environment. The focus will be on reviewing and addressing any potential risk hazards to ensure employees are performing their jobs safely in a safe work environment. The overall goal will be to reduce the risks of potential safety hazards and ultimately lower workers compensation claims costs and insurance rates.

- A Central Accident Review Board will be established to review all incidents involving on-the-job injuries, vehicle incidents, and general claims. The Board will recommend disciplinary and/or corrective action to be taken by departments and will focus on preventability of reoccurrences.

A copy of bond documents will be filed with the County offices specified by State statutes as follows:

- County Commissioners Bonds will be filed with the Register of Deed’s office (K.S.A. 19-233)
- County Clerk Bond will be filed with the Treasurer’s office (K.S.A. 19-301)
- All other elected officials’ Bonds will be filed with the Clerk’s office (K.S.A. 19-501; 19-501; 19-1201; 19-801)

**Department Performance Measures and Goals**

Key Performance Indicator	2005 Actual	2006 Est.	2007 Proj.	Goals:	
Cost of risk per employee (monthly average)	5.80	5.96	6.12		<ul style="list-style-type: none"> <li>● Maintain cost of workers compensation below national average of 2% of annual payroll</li> </ul>
<b>Secondary Indicators</b>					
Insurance premiums paid (monthly \$ average)	45,557	47,380	49,275		<ul style="list-style-type: none"> <li>● Inspect at least seven county facilities on an annual basis</li> </ul>
Risk Management direct costs (monthly average)	16,103	18,196	20,562		
Annual self-funded claims (monthly \$ average)	135,545	140,967	146,606		
<b>Tertiary Indicators</b>					
Number of claims per employee (monthly average)	0.14	0.14	0.14		
New claims paid (monthly \$ average)	38,509	40,050	41,652		
Old claims paid (monthly \$ average)	97,035	100,917	104,954		
Preventable accidents – new claims (monthly average)	20	19	18		



• Risk Management

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

Fund: Risk Mgmt Reserve				74001-612	
	2005	2006	2006	2007	% Chg.
	Actual	Adopted	Revised	Budget	06-07
<b>Expenditures</b>					
Personnel	181,933	161,176	161,176	170,778	6.0%
Contractual Services	555,829	1,173,156	1,173,156	1,143,798	-2.5%
Debt Service	-	-	-	-	-
Commodities	11,306	5,475	14,475	4,500	-68.9%
Capital Improvements	-	-	-	-	-
Equipment	1,093	9,000	-	1,000	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>750,161</b>	<b>1,348,807</b>	<b>1,348,807</b>	<b>1,320,076</b>	<b>-2.1%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	705,085	1,348,807	1,348,807	1,320,076	-2.1%
<b>Total Revenue</b>	<b>705,085</b>	<b>1,348,807</b>	<b>1,348,807</b>	<b>1,320,076</b>	<b>-2.1%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>0.0%</b>

Goals:

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

• Workers Compensation

The Workers Compensation program is responsible for paying workers compensation claims, administration of claims, legal expenses, related operational costs for the Workers Compensation Coordinator, and assessment fees to the State of Kansas associated with administering a self-insured Workers Compensation Program.

Fund: Workers Comp Res				74001-613	
	2005	2006	2006	2007	% Chg.
	Actual	Adopted	Revised	Budget	06-07
<b>Expenditures</b>					
Personnel	178,237	265,227	265,227	245,841	-7.3%
Contractual Services	946,226	1,217,123	1,217,123	1,300,000	6.8%
Debt Service	-	-	-	-	-
Commodities	723	1,250	1,250	1,250	0.0%
Capital Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,125,186</b>	<b>1,483,600</b>	<b>1,483,600</b>	<b>1,547,091</b>	<b>4.3%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	1,672,408	1,476,173	1,476,173	1,749,850	18.5%
Other Revenue	103,035	7,427	7,427	-	-100.0%
<b>Total Revenue</b>	<b>1,775,443</b>	<b>1,483,600</b>	<b>1,483,600</b>	<b>1,749,850</b>	<b>17.9%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>0.0%</b>

Goals:

- Maintaining cost of Workers Compensation at least 10 percent below national average of 2 percent of annual payroll
- Maintaining an average cost per employee for Workers Compensation claims and administration expenditures at least 32 percent lower than the national average of \$755
- Reducing claims filed per 100 employees by .5 percent annually

