

Division of Finance

Mission: To assure informed financial decision making and the proper use of public resources by Sedgwick County government.

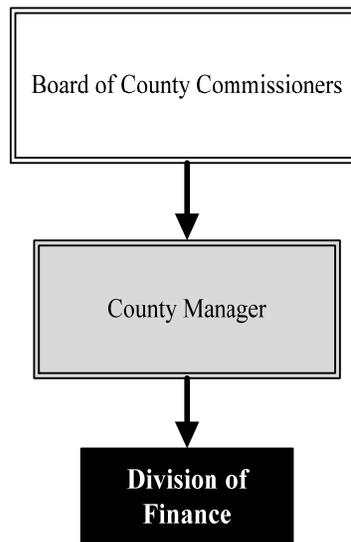
Chris Chronis
Chief Financial Officer

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Overview

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



Strategic Goals:

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

Highlights

- Sedgwick County’s bond rating of AAA was reaffirmed by Moody’s, S&P and Fitch; and Standard and Poor’s Financial management Assessment of the County was ‘Strong’
- Received Certificate of Achievement in Financial Reporting for 32nd consecutive year
- For the 30th consecutive year, earned award for Distinguished Budget Presentation
- Achieved Popular Annual Financial Reporting Award for the sixth consecutive year



Accomplishments and Priorities

Accomplishments

Sedgwick County's primary fiscal strategies are intended to assure that essential public services can be delivered in quantities and at levels of quality that are expected by County residents without increasing the share of personal income collected to fund them. This measure - the percentage of County residents' personal income collected through taxes or fees to fund the government - was 1.1 cents per dollar in 2013 and is expected to remain the same in 2014; it is 15% lower now than it was in 2009.

The Division has also led efforts to streamline administrative business processes, standardize the use of those processes throughout the County organization, and concentrate administrative support activities in the divisions of Finance, Human Resources and Information Services. These efforts have allowed operating departments to reallocate scarce resources from administrative tasks to direct service delivery.

Priorities

The foremost priorities of the Division are maintenance of the County's sound financial condition, which is evidenced by the County's bond ratings, and efficient delivery of public services, which is manifested in a low price of government.

Sedgwick County's financial forecast is prepared by the Finance Division as a tool for County Commissioners and management. The financial forecast 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 operational reviews 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.



Significant Budget Adjustments

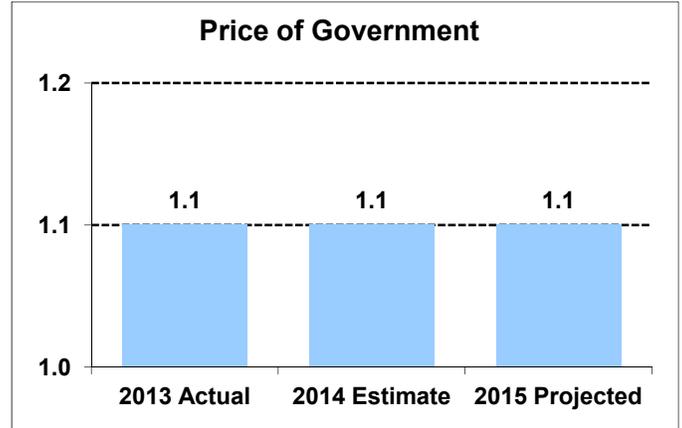
There are no significant adjustments to the Division of Finance's 2015 budget.

PERFORMANCE MEASURE HIGHLIGHTS

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

Price of Government -

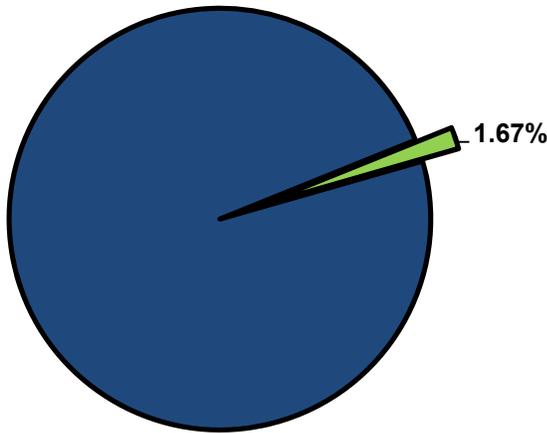
- Measure of the cents per dollar of personal income for county government services.



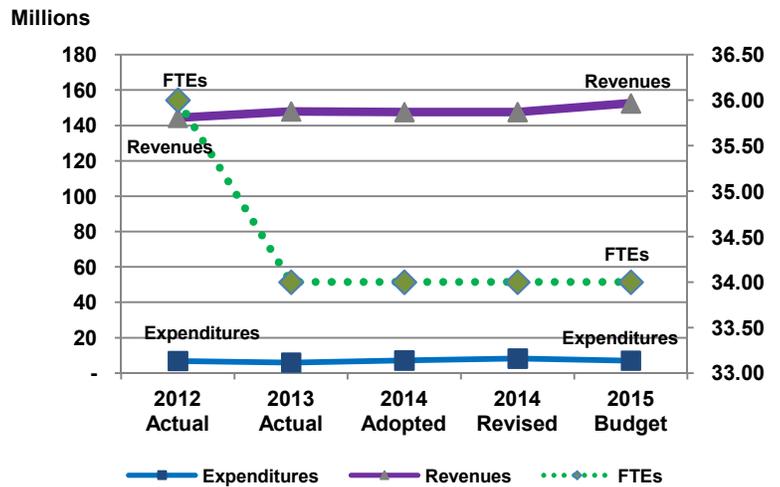
Department Performance Measures	2013 Actual	2014 Est.	2015 Proj.
Goal: Deliver financial management services of the highest quality possible within the applicable resources and time constraints			
Price of Government (cents per dollar of personal income) (KPI)	1.1	1.1	1.1
Goal: Provide accurate, timely analysis and data to those who need it to make good decisions			
Pertinent management letter and audit findings	0	0	0
Unrestricted General Fund balance as % of budgeted expenditures (per County policy, minimum acceptable is 20% of budgeted expenditures)	33%	31%	30%
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
Number of monthly financial reports published within 15 days of month end	12	12	12
Number of quarterly financial reports published within one month of quarter end	4	4	4

Departmental Graphical Summary

Division of Finance
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg '14 Rev.-'15	% Chg '14 Rev.-'15
Expenditures							
Personnel	2,959,651	2,669,067	3,054,682	3,072,020	2,988,859	(83,161)	-2.71%
Contractual Services	3,542,981	3,121,151	3,992,387	4,998,534	4,015,461	(983,073)	-19.67%
Debt Service	-	-	-	62,783	-	(62,783)	-100.00%
Commodities	61,849	40,052	78,302	77,302	54,050	(23,252)	-30.08%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	175,433	53,143	-	170	-	(170)	-100.00%
Interfund Transfers	107,475	100,000	-	-	-	-	-
Total Expenditures	6,847,388	5,983,413	7,125,371	8,210,809	7,058,370	(1,152,439)	-14.04%
Revenues							
Tax Revenues	128,359,486	131,700,225	131,863,614	131,863,614	136,518,986	4,655,372	3.53%
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	88,899	237,886	4,445	4,445	-	(4,445)	-100.00%
Charges for Services	1,681,348	1,904,803	2,230,519	2,230,519	2,212,634	(17,885)	-0.80%
All Other Revenue	14,214,340	14,078,710	13,529,452	13,529,452	13,798,924	269,472	1.99%
Total Revenues	144,344,073	147,921,624	147,628,030	147,628,030	152,530,543	4,902,513	3.32%
Full-Time Equivalents (FTEs)							
Property Tax Funded	32.00	30.00	30.00	30.00	30.00	-	0.00%
Non-Property Tax Funded	4.00	4.00	4.00	4.00	4.00	-	0.00%
Total FTEs	36.00	34.00	34.00	34.00	34.00	-	0.00%

Budget Summary by Fund

Fund	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg '14 Rev.-'15	% Chg '14 Rev.-'15
General Fund	4,309,747	3,116,041	3,808,645	3,824,228	3,747,245	(76,983)	-2.01%
Risk Management Reserve	1,045,199	1,086,773	1,264,443	2,333,577	1,260,284	(1,073,293)	-45.99%
Workers Comp. Reserve	1,492,442	1,780,599	2,052,283	2,053,004	2,050,841	(2,163)	-0.11%
Total Expenditures	6,847,388	5,983,413	7,125,371	8,210,809	7,058,370	(1,152,439)	-14.04%

Significant Budget Adjustments from Prior Year Revised Budget

Expenditures Revenues FTEs

Total - - -

Budget Summary by Program

Program	Fund	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	% Chg '14 Rev.-'15	2015 FTEs
CFO	110	812,900	639,201	649,747	651,878	664,081	1.87%	3.00
Budget Office	110	508,143	394,894	492,814	496,195	407,986	-17.78%	5.00
Accounting	110	2,284,220	1,449,086	2,048,015	2,005,463	2,011,290	0.29%	14.00
Purchasing	110	704,485	632,860	618,069	670,692	663,887	-1.01%	8.00
Risk Management	Multi.	2,537,641	2,867,372	3,316,726	4,386,581	3,311,125	-24.52%	4.00
Total		6,847,388	5,983,413	7,125,371	8,210,809	7,058,370	-14.04%	34.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2014 Adopted	2014 Revised	2015 Budget	2014 Adopted	2014 Revised	2015 Budget
Chief Financial Officer	110	GRADE144	132,589	137,709	137,709	1.00	1.00	1.00
Assistant Chief Financial Officer	110	GRADE142	109,132	112,351	112,351	1.00	1.00	1.00
Accounting Director	110	GRADE139	75,427	82,823	82,823	1.00	1.00	1.00
Budget Director	110	GRADE139	94,806	83,398	83,398	1.00	1.00	1.00
Purchasing Director	110	GRADE139	74,680	83,006	83,006	1.00	1.00	1.00
Tax System Director	110	GRADE136	74,705	77,375	77,375	1.00	1.00	1.00
Payroll Manager	110	GRADE132	58,392	60,872	60,872	1.00	1.00	1.00
Principal Accountant	110	GRADE132	126,755	114,250	114,250	2.00	2.00	2.00
Revenue Manager	110	GRADE132	77,138	78,189	78,189	1.00	1.00	1.00
Senior Purchasing Agent	110	GRADE130	48,791	57,502	57,502	1.00	1.00	1.00
Accounts Payable Supervisor	110	GRADE129	47,914	45,344	45,344	1.00	1.00	1.00
Management Analyst II	110	GRADE129	227,493	186,181	186,181	4.00	4.00	4.00
Senior Accountant	110	GRADE129	45,202	46,824	46,824	1.00	1.00	1.00
Payroll Analyst	110	GRADE126	39,512	41,189	41,189	1.00	1.00	1.00
Purchasing Agent	110	GRADE126	130,842	121,047	121,047	3.00	3.00	3.00
Senior Revenue Specialist	110	GRADE126	57,219	57,641	57,641	1.00	1.00	1.00
Administrative Specialist	110	GRADE123	87,531	89,889	89,889	2.00	2.00	2.00
Accounting Technician	110	GRADE120	127,186	132,908	132,908	4.00	4.00	4.00
Purchasing Technician	110	GRADE120	72,413	73,225	73,225	2.00	2.00	2.00
Risk Manager	612	GRADE138	46,468	48,135	48,135	0.50	0.50	0.50
Safety Training Coordinator	612	GRADE130	65,200	67,092	67,092	1.00	1.00	1.00
Administrative Specialist	612	GRADE123	44,477	37,589	37,589	1.00	1.00	1.00
Risk Manager	613	GRADE138	46,468	48,135	48,135	0.50	0.50	0.50
Workers Compensation Specialist	613	GRADE126	56,353	58,307	58,307	1.00	1.00	1.00
Subtotal			1,940,981					
Add:								
Budgeted Personnel Savings			-					
Compensation Adjustments			259,526					
Overtime/On Call/Holiday Pay			182					
Benefits			788,170					
Total Personnel Budget			2,988,859			34.00	34.00	34.00

Division of Finance - Chief Financial Officer

Mission: To assure informed financial decision making and the proper use of public resources by Sedgwick County government.

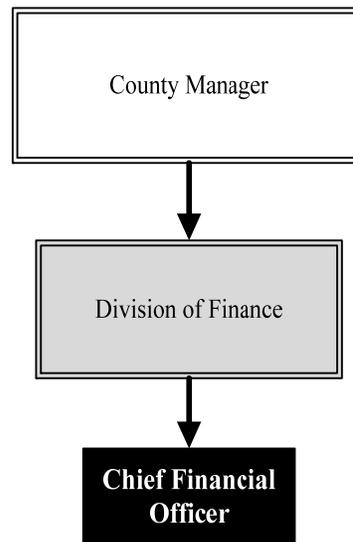
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Overview

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.



Strategic Goals:

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

Highlights

- Sedgwick County retained outstanding crediting ratings of AAA from Standard and Poor's, Fitch Ratings, and Moody's Investor Services
- The County, through its Public Building Commission, issued \$5.375-million of bonds to be used by Wichita State University to redeem higher cost debt, thus allowing WSU to save \$400,000 in interest
- The County is operating with less property tax funding than in 2009 and less total funding than in 2008, and has continued to provide services at the quantity and quality expected by County residents



Accomplishments and Priorities

Accomplishments

The Chief Financial Officer continually seeks efficiencies in Division operations and strives for financial sustainability. This has been accomplished through the enhancement of the vendor payment process to provide faster payment to County vendors at lower transaction costs; by maintaining a fair, open and competitive purchasing process to obtain the best value for money in County procurement of goods and services; and by the implementation of a system enabling electronic filing of workers' compensation records with the State, which eliminated considerable manual effort.

In 2013, the County retained its credit ratings of AAA from Standard and Poor's, Fitch Ratings, and Moody's Investor Services. These high bond ratings are due in part to the County's debt management policy. Sedgwick County issues bonds to finance projects like roads, bridges, 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.

Priorities

The Chief Financial Officer continues to strive for financial and institutional sustainability. 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 led efforts to streamline administrative business processes, standardize the use of those processes throughout the County organization, and concentrate administrative support activities in the Divisions of Finance, Human Resources and Information Services. These efforts have allowed operating departments to reallocate scarce resources from administrative tasks to direct service delivery.



Significant Budget Adjustments

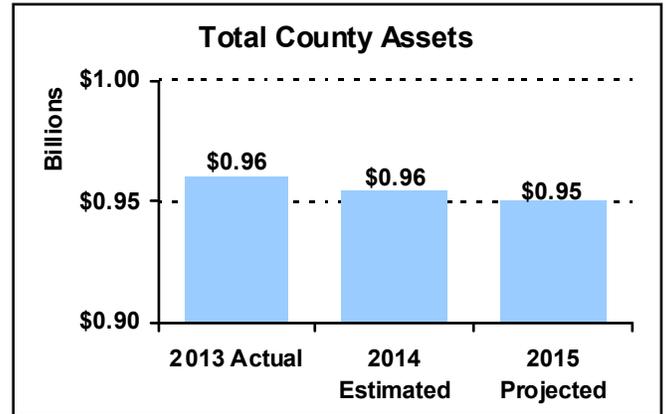
There are no significant adjustments to the Chief Financial Officer's budget for 2015.

PERFORMANCE MEASURE HIGHLIGHTS

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

Total County Assets -

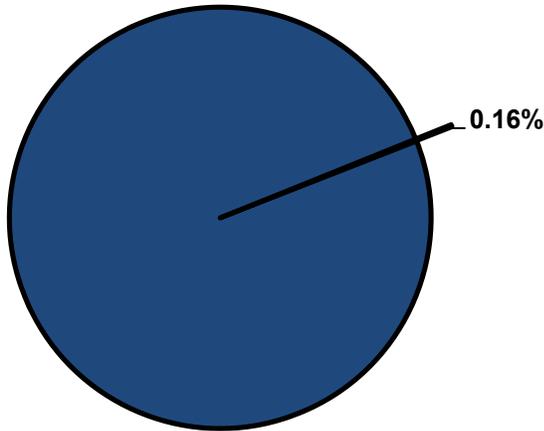
- Measures Sedgwick County’s total assets at the end of each given year. Total assets are calculated on a full accrual basis.



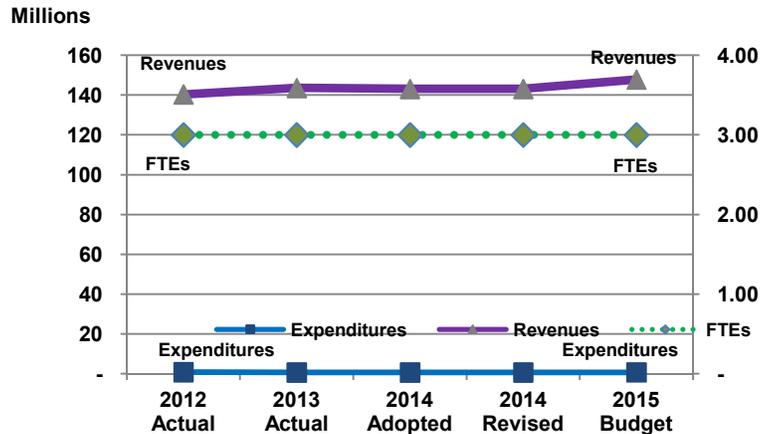
Department Performance Measures	2013 Actual	2014 Est.	2015 Proj.
Goal: Safeguard County assets			
Total County assets (KPI)	\$960.5M	\$955.0M	\$950.0M
Investment portfolio size	\$506.2M	\$500.0M	\$500.0M
Goal: Develop and implement fiscal strategies to provide adequate resources for County priorities while maintaining a constant price of government			
Price of Government (cents per dollar of personal income)	1.1	1.1	1.1
General Fund unreserved fund balance at year end	\$59.8M	\$57.0M	\$53.0M
Division of Finance expenditures as a percent of total County revenue net of transfers	1.92%	1.96%	1.87%
County debt per citizen	\$322	\$298	\$278
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

Departmental Graphical Summary

Chief Financial Officer
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg '14 Rev.-'15	% Chg '14 Rev.-'15
Expenditures							
Personnel	405,082	412,442	433,816	435,947	449,328	13,382	3.07%
Contractual Services	295,080	225,883	200,931	200,931	209,753	8,822	4.39%
Debt Service	-	-	-	-	-	-	-
Commodities	5,262	876	15,000	15,000	5,000	(10,000)	-66.67%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	107,475	-	-	-	-	-	-
Total Expenditures	812,900	639,201	649,747	651,878	664,081	12,204	1.87%
Revenues							
Tax Revenues	128,359,486	131,700,225	131,863,614	131,863,614	136,518,986	4,655,372	3.53%
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	88,899	237,886	4,445	4,445	-	(4,445)	-100.00%
Charges for Services	21,663	22,200	22,973	22,973	23,552	579	2.52%
All Other Revenue	11,867,207	11,653,810	11,219,796	11,219,796	11,269,809	50,013	0.45%
Total Revenues	140,337,255	143,614,121	143,110,828	143,110,828	147,812,347	4,701,519	3.29%
Full-Time Equivalents (FTEs)							
Property Tax Funded	3.00	3.00	3.00	3.00	3.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	3.00	3.00	3.00	3.00	3.00	-	0.00%

Budget Summary by Fund

Fund	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg '14 Rev.-'15	% Chg '14 Rev.-'15
General Fund	812,900	639,201	649,747	651,878	664,081	12,204	1.87%
Total Expenditures	812,900	639,201	649,747	651,878	664,081	12,204	1.87%

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2014 Adopted	2014 Revised	2015 Budget	2014 Adopted	2014 Revised	2015 Budget
Chief Financial Officer	110	GRADE144	132,589	137,709	137,709	1.00	1.00	1.00
Assistant Chief Financial Officer	110	GRADE142	109,132	112,351	112,351	1.00	1.00	1.00
Tax System Director	110	GRADE136	74,705	77,375	77,375	1.00	1.00	1.00
Subtotal					327,435			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					10,752			
Overtime/On Call/Holiday Pay					-			
Benefits					111,141			
Total Personnel Budget					449,328	3.00	3.00	3.00

• Chief Financial Officer

The Chief Financial Officer provides administrative oversight to the operations of the Finance Division, and is accountable for all strategic and tactical planning for County financial management. Gaming revenues from the new Kansas Star Casino were budgeted for the first time in 2013.

Fund(s): County General Fund 110

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	405,082	412,442	433,816	435,947	449,328	13,382	3.1%
Contractual Services	161,200	225,883	200,931	200,931	209,753	8,822	4.4%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	3,848	876	15,000	15,000	5,000	(10,000)	-66.7%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	107,475	-	-	-	-	-	0.0%
Total Expenditures	677,605	639,201	649,747	651,878	664,081	12,204	1.9%
Revenues							
Taxes	128,359,486	131,700,225	131,863,614	131,863,614	136,518,986	4,655,372	3.5%
Intergovernmental	4,264	4,099	4,445	4,445	-	(4,445)	-100.0%
Charges For Service	21,663	22,200	22,973	22,973	23,552	579	2.5%
All Other Revenue	11,667,207	11,453,810	11,219,796	11,219,796	11,269,809	50,013	0.4%
Total Revenues	140,052,620	143,180,333	143,110,828	143,110,828	147,812,347	4,701,519	3.3%
Full-Time Equivalents (FTEs)	3.00	3.00	3.00	3.00	3.00	-	0.0%

• FEMA Disaster

The purpose of the FEMA Disaster fund center is to consolidate all extraordinary costs of recovery from major storms or other disasters that are expected to qualify for federal disaster assistance funding. The program is not funded in the original adopted annual budget, instead it is authorized and funded by transfer from contingency only when needed.

Fund(s): County General Fund 110

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	133,881	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	1,414	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	135,295	-	-	-	-	-	0.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	84,635	233,787	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	84,635	233,787	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

• Register of Deeds Land Technology Fund Transfer

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

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	0.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	200,000	200,000	-	-	-	-	0.0%
Total Revenues	200,000	200,000	-	-	-	-	0.0%
Full-Time Equivalent (FTEs)	-	-	-	-	-	-	0.0%

Division of Finance - Budget

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

Lindsay Poe Rousseau
Budget Director

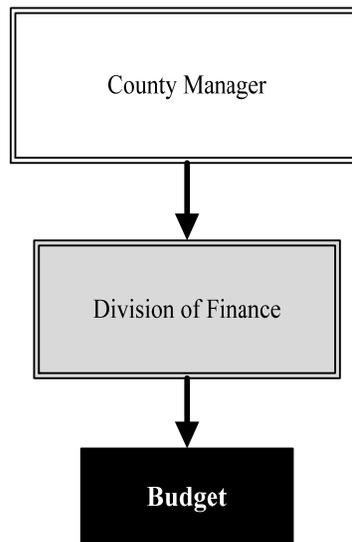
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Overview

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

The Budget Office analyzes potential programs, grants and agenda items for the leadership of Sedgwick County to provide them with the necessary details for making informed decisions regarding the financial impact on the organization.



Strategic Goals:

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

Highlights

- For 30 consecutive years, Sedgwick County has received the Government Finance Officers Association (GFOA) distinguished Budget Presentation Award
- With support from Enterprise Resource Planning in the Information Services Department, the Budget Office began use of the County’s new budgeting system for 2015 budget development



Accomplishments and Priorities

Accomplishments

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

In 2014, the Office implemented new budgeting system software. The software makes information more easily available to management and allows for more strategic and targeted financial forecasting.

Priorities

The Budget Office assures that Sedgwick County is adhering to municipal budget law in the Kansas Statutes (K.S.A.), in the development and production of the adopted budget and the operating and capital improvement budget. The main statutes, collectively called the Budget Laws, 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 used by the County Clerk to levy the related taxes (K.S.A. 79-2930). Budget also prepares the certified budget to submit to the State of Kansas that must be received by the County Clerk no later than August 25 (K.S.A. 79-1801).

Development of the adopted budget is a joint effort between individual departments, the Budget Office, the County Manager's Office, and the BoCC. 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 BoCC, 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.



Significant Budget Adjustments

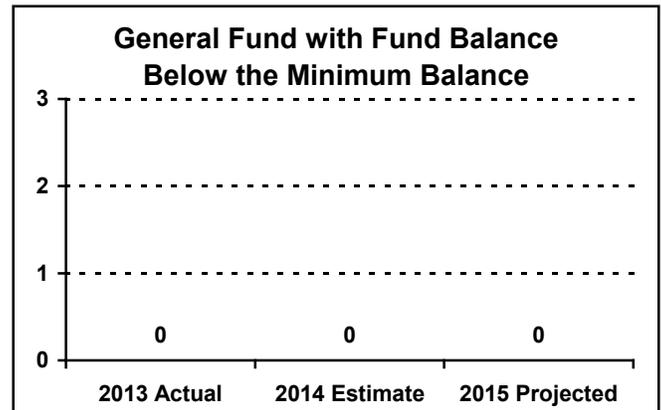
There are no significant adjustments to Budget's 2015 budget.

PERFORMANCE MEASURE HIGHLIGHTS

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

General Fund with Ending Fund Balance Above the Minimum Balance Requirement Per the Fund Balance Policy -

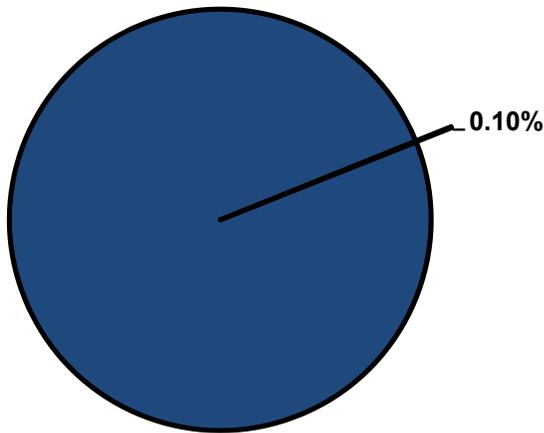
- Measure ensures the General Fund, which must abide to the fund balance policy, is monitored to properly maintain solvency for the purpose of delivery of services as outlined by the fund’s establishment. The balance is calculated at the end of the calendar year to determine if the policy has been followed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



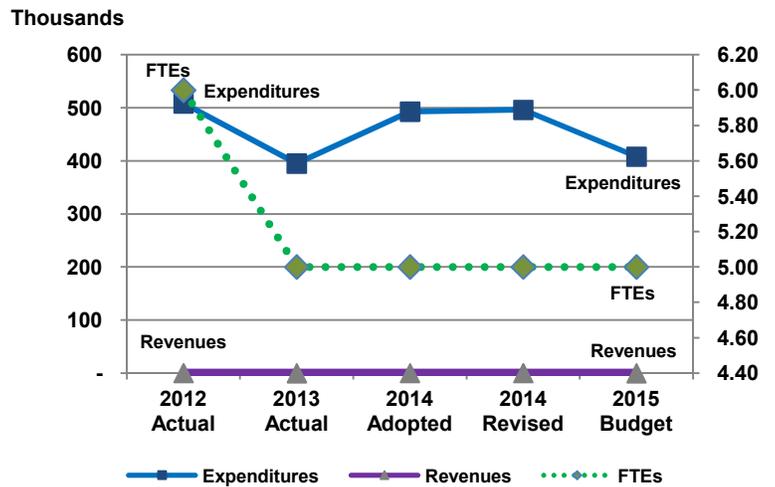
Department Performance Measures	2013 Actual	2014 Est.	2015 Proj.
Goal: Maintain unreserved fund balances as directed by the County’s fund balance policy			
General Fund maintains an ending unreserved fund balance above the minimum balance requirement as subject to the fund balance policy (KPI)	Yes	Yes	Yes
Goal: Provide County decision-makers with accurate and timely budget and financial forecast information			
Accuracy of financial plan revenue projections – property tax supported funds (- indicates under estimated, + indicates over estimated)	-0.3%	+/-5.0%	+/-5.0%
Accuracy of financial plan expenditure projections – property tax supported funds (- indicates under estimated, + indicates over estimated)	-0.04%	+/-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

Departmental Graphical Summary

Budget Office
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg '14 Rev.-'15	% Chg '14 Rev.-'15
Expenditures							
Personnel	497,225	375,257	472,284	475,665	387,456	(88,209)	-18.54%
Contractual Services	8,533	10,562	8,978	8,978	11,530	2,552	28.43%
Debt Service	-	-	-	-	-	-	-
Commodities	2,384	9,074	11,552	11,552	9,000	(2,552)	-22.09%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	508,143	394,894	492,814	496,195	407,986	(88,209)	-17.78%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	43	10	46	46	-	(46)	-100.00%
Total Revenues	43	10	46	46	-	(46)	-100.00%
Full-Time Equivalents (FTEs)							
Property Tax Funded	6.00	5.00	5.00	5.00	5.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	6.00	5.00	5.00	5.00	5.00	-	0.00%

Budget Summary by Fund

Fund	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg '14 Rev.-'15	% Chg '14 Rev.-'15
General Fund	508,143	394,894	492,814	496,195	407,986	(88,209)	-17.78%
Total Expenditures	508,143	394,894	492,814	496,195	407,986	(88,209)	-17.78%

Significant Budget Adjustments from Prior Year Revised Budget

Expenditures Revenues FTEs

Total - - -

Budget Summary by Program

Program	Fund	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	% Chg '14 Rev.-'15	2015 FTEs
Budget Office	110	508,143	394,894	492,814	496,195	407,986	-17.78%	5.00
Total		508,143	394,894	492,814	496,195	407,986	-17.78%	5.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2014 Adopted	2014 Revised	2015 Budget	2014 Adopted	2014 Revised	2015 Budget
Budget Director	110	GRADE139	94,806	83,398	83,398	1.00	1.00	1.00
Management Analyst II	110	GRADE129	227,493	186,181	186,181	4.00	4.00	4.00
Subtotal					269,579			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					7,479			
Overtime/On Call/Holiday Pay					-			
Benefits					110,398			
Total Personnel Budget					387,456	5.00	5.00	5.00

Division of Finance - Accounting

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

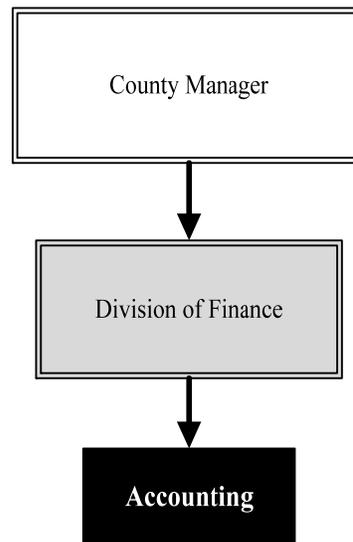
Sara Jantz
Director of Accounting

525 N. Main, Suite 823
 Wichita KS 67203
 316.660.7136

sara.jantz@sedgwick.gov

Overview

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 County. Accounting maintains the County's general ledger to ensure financial transactions are recorded appropriately in accordance with Generally Accepted Accounting Principles (GAAP). Accounting also coordinates external audit activities, produces interim and annual financial reports and provides an internal control structure to safeguard County assets.

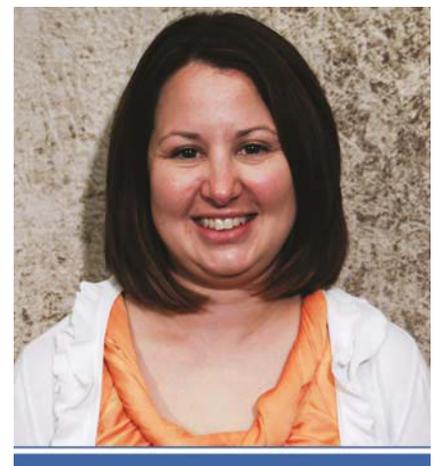


Strategic Goals:

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

Highlights

- Earned GFOA's Popular Annual Financial Reporting Award for 2013
- Accounting Director Sara Jantz earned the designation of Certified Public Finance Officer from the Government Finance Officers Association, becoming only the 13th person in Kansas to earn the title



Accomplishments and Priorities

Accomplishments

In 2014, the Accounting Department received the Certificate of Achievement for Financial Reporting from the Government Finance Officers Association (GFOA) for the 2013 Comprehensive Annual Financial Report. It is the 33rd consecutive year that the County has received the honor. Also, in 2014 the County received the GFOA's Popular Annual Financial Reporting (PAFR) Award for 2013. It is the 9th year that the County received the award.

Priorities

Accounting has worked to refine and streamline processes. Accounts Payable continues to explore the technologies and procedures to receive and process electronic invoices. In 2013, Accounts Payable worked with Purchasing to streamline the process from purchase to payment. Currently, Payroll is in the process of implementing a paperless timekeeping system. This system will allow employees to submit their time and manage their schedules electronically. Going forward, Accounting will continue to review processes and procedures for revenue management, assets and financial reporting.

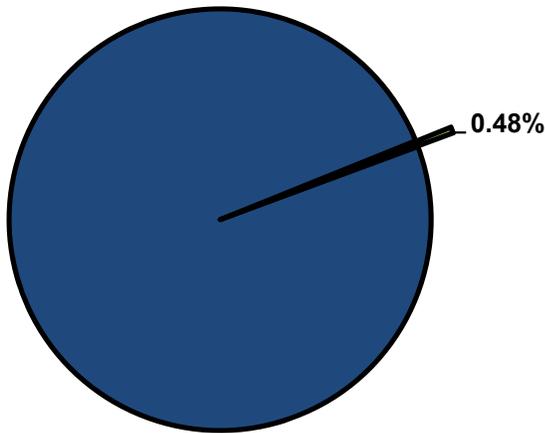


Significant Budget Adjustments

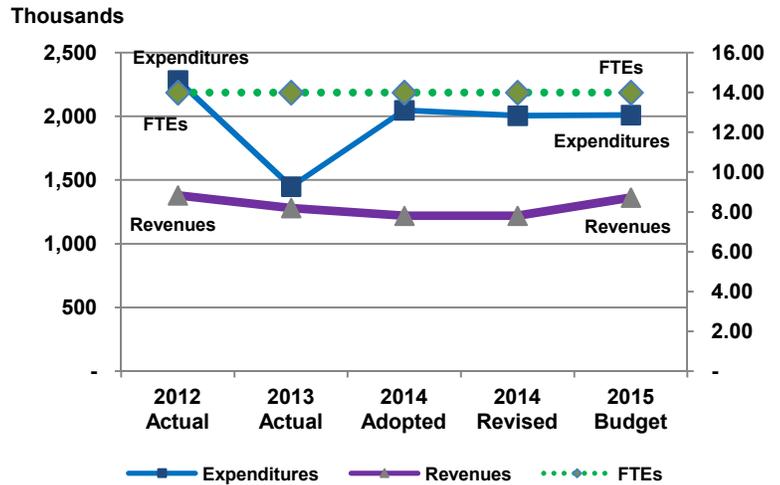
There are no significant adjustments to Accounting's 2015 budget.

Departmental Graphical Summary

Accounting
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg '14 Rev.-'15	% Chg '14 Rev.-'15
Expenditures							
Personnel	939,856	932,386	1,026,965	1,034,413	1,033,240	(1,173)	-0.11%
Contractual Services	1,309,248	400,555	986,150	876,867	954,850	77,983	8.89%
Debt Service	-	-	-	62,783	-	(62,783)	-100.00%
Commodities	35,116	16,145	34,900	31,400	23,200	(8,200)	-26.11%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	100,000	-	-	-	-	-
Total Expenditures	2,284,220	1,449,086	2,048,015	2,005,463	2,011,290	5,827	0.29%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	129,593	184,489	208,916	208,916	220,000	11,084	5.31%
All Other Revenue	1,250,650	1,096,439	1,010,648	1,010,648	1,142,711	132,063	13.07%
Total Revenues	1,380,244	1,280,928	1,219,564	1,219,564	1,362,711	143,147	11.74%
Full-Time Equivalents (FTEs)							
Property Tax Funded	14.00	14.00	14.00	14.00	14.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	14.00	14.00	14.00	14.00	14.00	-	0.00%

Budget Summary by Fund

Fund	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg '14 Rev.-'15	% Chg '14 Rev.-'15
General Fund	2,284,220	1,449,086	2,048,015	2,005,463	2,011,290	5,827	0.29%
Total Expenditures	2,284,220	1,449,086	2,048,015	2,005,463	2,011,290	5,827	0.29%

Significant Budget Adjustments from Prior Year Revised Budget

Expenditures Revenues FTEs

Total - - -

Budget Summary by Program

Program	Fund	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	% Chg '14 Rev.-'15	2015 FTEs
Accounts Payable	110	448,143	399,487	397,721	399,672	394,963	-1.18%	6.00
Payroll	110	293,220	98,314	163,515	241,309	162,037	-32.85%	2.00
Revenue Management	110	1,288,236	668,213	1,077,625	888,659	1,110,996	25.02%	2.00
General Accounting	110	254,621	283,071	409,154	475,823	343,294	-27.85%	4.00
Total		2,284,220	1,449,086	2,048,015	2,005,463	2,011,290	0.29%	14.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2014 Adopted	2014 Revised	2015 Budget	2014 Adopted	2014 Revised	2015 Budget
Accounting Director	110	GRADE139	75,427	82,823	82,823	1.00	1.00	1.00
Payroll Manager	110	GRADE132	58,392	60,872	60,872	1.00	1.00	1.00
Principal Accountant	110	GRADE132	126,755	114,250	114,250	2.00	2.00	2.00
Revenue Manager	110	GRADE132	77,138	78,189	78,189	1.00	1.00	1.00
Accounts Payable Supervisor	110	GRADE129	47,914	45,344	45,344	1.00	1.00	1.00
Senior Accountant	110	GRADE129	45,202	46,824	46,824	1.00	1.00	1.00
Payroll Analyst	110	GRADE126	39,512	41,189	41,189	1.00	1.00	1.00
Senior Revenue Specialist	110	GRADE126	57,219	57,641	57,641	1.00	1.00	1.00
Administrative Specialist	110	GRADE123	41,024	42,767	42,767	1.00	1.00	1.00
Accounting Technician	110	GRADE120	127,186	132,908	132,908	4.00	4.00	4.00
Subtotal					702,807			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					21,531			
Overtime/On Call/Holiday Pay					-			
Benefits					308,902			
Total Personnel Budget					1,033,240	14.00	14.00	14.00

• Accounts Payable

Accounts Payable processes invoices to pay County vendors accurately and timely while ensuring compliance with internal controls established to safeguard assets. Accounts Payable personnel work consistently with all internal departments to improve the workflow process. In 2010, 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. Accounts Payable continues to work on centralized process efficiencies through a County-wide centralized administration initiative.

Fund(s): County General Fund 110

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	400,578	376,677	347,721	349,672	344,963	(4,709)	-1.3%
Contractual Services	33,198	13,826	30,000	43,000	30,000	(13,000)	-30.2%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	14,367	8,983	20,000	7,000	20,000	13,000	185.7%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	448,143	399,487	397,721	399,672	394,963	(4,709)	-1.2%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	62	-	63	63	-	(63)	-100.0%
Total Revenues	62	-	63	63	-	(63)	-100.0%
Full-Time Equivalents (FTEs)	7.00	7.00	6.00	6.00	6.00	-	0.0%

• Payroll

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

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

Fund(s): County General Fund 110

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	141,458	142,978	152,015	152,709	154,537	1,829	1.2%
Contractual Services	149,593	(46,251)	7,500	84,600	7,500	(77,100)	-91.1%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	2,168	1,587	4,000	4,000	-	(4,000)	-100.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	293,220	98,314	163,515	241,309	162,037	(79,271)	-32.9%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	20	20	21	21	21	0	1.0%
Total Revenues	20	20	21	21	21	0	1.0%
Full-Time Equivalents (FTEs)	2.00	2.00	2.00	2.00	2.00	-	0.0%

• 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.

Fund(s): County General Fund 110

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	177,648	180,161	187,775	188,692	190,446	1,753	0.9%
Contractual Services	1,106,571	386,541	886,650	687,267	917,350	230,083	33.5%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	4,016	1,511	3,200	12,700	3,200	(9,500)	-74.8%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	100,000	-	-	-	-	0.0%
Total Expenditures	1,288,236	668,213	1,077,625	888,659	1,110,996	222,336	25.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	129,593	184,489	208,916	208,916	220,000	11,084	5.3%
All Other Revenue	1,250,568	1,098,894	1,010,564	1,010,564	1,145,214	134,650	13.3%
Total Revenues	1,380,162	1,283,383	1,219,480	1,219,480	1,365,214	145,734	12.0%
Full-Time Equivalents (FTEs)	2.00	2.00	2.00	2.00	2.00	-	0.0%

• General Accounting

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

Fund(s): County General Fund 110

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	220,172	232,570	339,454	343,340	343,294	(46)	0.0%
Contractual Services	19,885	46,438	62,000	62,000	-	(62,000)	-100.0%
Debt Service	-	-	-	62,783	-	(62,783)	-100.0%
Commodities	14,564	4,063	7,700	7,700	-	(7,700)	-100.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	254,621	283,071	409,154	475,823	343,294	(132,529)	-27.9%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	(2,475)	-	-	(2,525)	(2,525)	0.0%
Total Revenues	-	(2,475)	-	-	(2,525)	(2,525)	0.0%
Full-Time Equivalents (FTEs)	3.00	3.00	4.00	4.00	4.00	-	0.0%

Division of Finance - Purchasing

Mission: To facilitate the procurement of all necessary quality products and services for Sedgwick County by following all applicable rules and laws governing public procurement in order to protect the monetary assets through prudent expenditures of taxpayer funds.

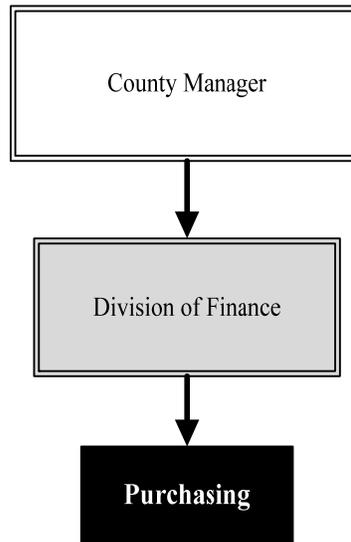
Joe Thomas
Purchasing Director

525 N. Main, Suite 823
 Wichita KS 67203
 316.660.7265

joseph.thomas@sedgwick.gov

Overview

The Purchasing Department is responsible for facilitating the procurement of the goods and services requested by various County Departments. The Purchasing Department adheres to State statutes and Sedgwick County’s Charter Resolution No. 65, which ensures that competitive purchasing procedures are followed. The Purchasing Department’s responsibilities include working with departments to determine specifications, develop bids and proposals, negotiate contracts, and maintain good public relations with our suppliers.



Strategic Goals:

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

Highlights

- A new software module created by SAP, called PPS (Procurement for Public Sector), was implemented in 2013 to provide better and more efficient contract and procurement management



Accomplishments and Priorities

Accomplishments

In 2013, the Purchasing Department implemented a software module designed to provide better and more efficient contract and procurement management. The module is called Procurement for Public Sector (PPS), created by SAP, the County's enterprise system. This module provides the Department with the capability to track purchases, monitor contract compliance, report spend analysis, streamline the bidding process, assist in evaluating supplier performance and fully integrate the purchasing process.

Priorities

Several process improvements have been implemented to enhance the efficiency and effectiveness of the Department while cutting costs, including using e-mail to distribute 95 percent of bids. This method reduces paper usage and labor expense incurred in copying and mailing paper-based documents. Also, Purchasing uses the County website to post all bids/proposals 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 the 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 the County's established purchasing policies and training programs for departments and suppliers.



Significant Budget Adjustments

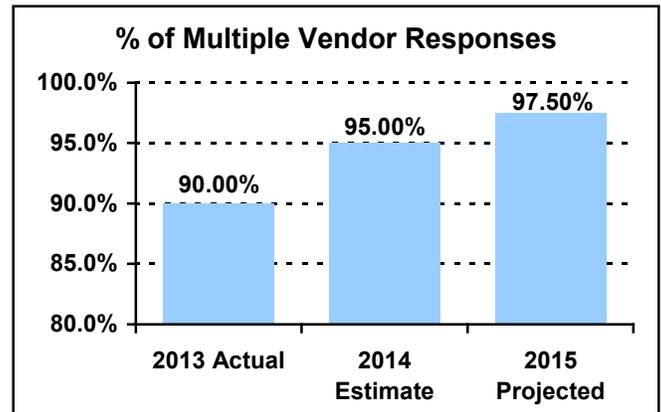
There are no significant adjustments to Purchasing's 2015 budget.

PERFORMANCE MEASURE HIGHLIGHTS

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

Percent of Multiple Vendor Responses -

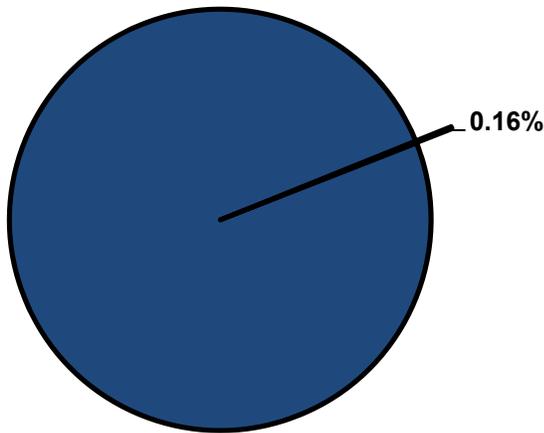
- Measure of the percent of bids that generate more than one response. This measures competition in the bidding process and is measured based on the bids/proposals issued and the number of bid responses received.



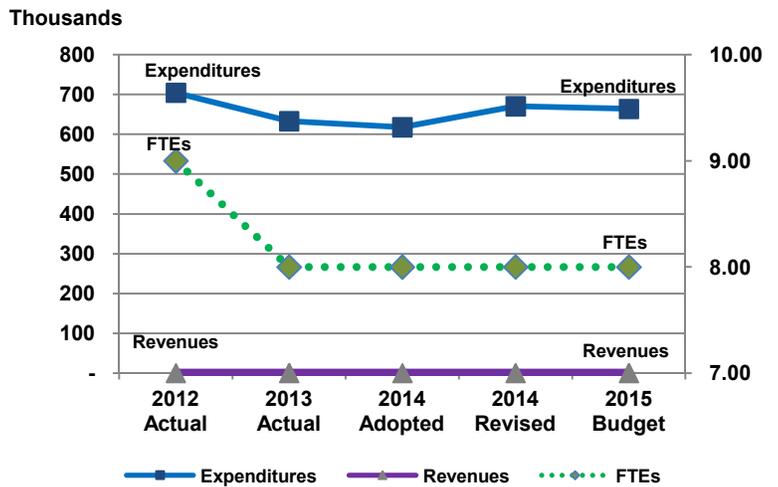
Department Performance Measures	2013 Actual	2014 Est.	2015 Proj.
Goal: Ensure that the procurement process is open, fair and provides opportunities for all interested vendors			
Percent of multiple vendor responses (KPI)	90.00%	95.00%	97.50%
Average number of vendors responding per bid	6.15	7.50	8.00
Percent of bid responses from disadvantaged business enterprises	7.36%	7.50%	7.75%
Percent of dollars awarded to disadvantaged business enterprises	5.22%	6.00%	6.25%
Percent of dollars paid to disadvantaged business enterprises	3.47%	3.50%	4.50%
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	12	14	16
Annual number of staff training sessions	26	27	28
Goal: Provide products and services in a timely manner for the best possible price			
Number of monthly bids processed	9.75	10	11
Average number of days from requisition or shopping cart to purchase order	5.92	5	5
Average number of days for informal bids	12	5	5
Average number of days for formal bids	34	30	30
Average number of days for proposals	57	70	70

Departmental Graphical Summary

Purchasing
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg '14 Rev.-'15	% Chg '14 Rev.-'15
Expenditures							
Personnel	613,547	530,268	551,907	554,530	554,725	195	0.04%
Contractual Services	89,264	98,595	62,162	112,162	105,162	(7,000)	-6.24%
Debt Service	-	-	-	-	-	-	-
Commodities	1,674	3,998	4,000	4,000	4,000	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	704,485	632,860	618,069	670,692	663,887	(6,805)	-1.01%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	59	140	63	63	149	86	136.43%
All Other Revenue	30	146	32	32	155	123	384.69%
Total Revenues	89	287	95	95	304	209	220.05%
Full-Time Equivalents (FTEs)							
Property Tax Funded	9.00	8.00	8.00	8.00	8.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	9.00	8.00	8.00	8.00	8.00	-	0.00%

Budget Summary by Fund

Fund	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg '14 Rev.-'15	% Chg '14 Rev.-'15
General Fund	704,485	632,860	618,069	670,692	663,887	(6,805)	-1.01%
Total Expenditures	704,485	632,860	618,069	670,692	663,887	(6,805)	-1.01%

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2014 Adopted	2014 Revised	2015 Budget	2014 Adopted	2014 Revised	2015 Budget
Purchasing Director	110	GRADE139	74,680	83,006	83,006	1.00	1.00	1.00
Senior Purchasing Agent	110	GRADE130	48,791	57,502	57,502	1.00	1.00	1.00
Purchasing Agent	110	GRADE126	130,842	121,047	121,047	3.00	3.00	3.00
Administrative Specialist	110	GRADE123	46,507	47,122	47,122	1.00	1.00	1.00
Purchasing Technician	110	GRADE120	72,413	73,225	73,225	2.00	2.00	2.00
Subtotal					381,902			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					12,542			
Overtime/On Call/Holiday Pay					182			
Benefits					160,099			
Total Personnel Budget					554,725	8.00	8.00	8.00

Division of Finance - Risk Management

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

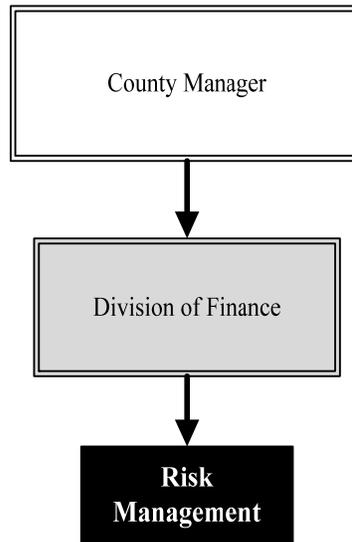
Mick McBride
Risk Manager

525 N. Main, Suite 1150
Wichita KS 67203
316.660.9682

mick.mcbride@sedgwick.gov

Overview

The Risk Management office 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 do 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.



Strategic Goals:

- *Maintain the cost of risk at a level less than two percent of the total of all fund expenditures*
- *Perform a safety inspection for at least seven County facilities on an annual basis*
- *Provide quality products and services in a timely manner for the best possible price*

Highlights

- In 2014, Diana Mansouri, Risk Management Safety Coordinator, served as President of the Kansas Public Risk Management Association (PRIMA)
- In 2014, Mick McBride applied for and was selected as a member of the 2014-2015 Leadership Development Committee for PRIMA.



Accomplishments and Priorities

Accomplishments

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. The expectation is that Risk Management will do whatever possible to prevent an accident from occurring and will continue to establish plans and programs to mitigate the adverse effect if something does happen.

Sedgwick County is self funded for workers compensation claims. Claims must be filed with the State of Kansas and claims administration is handled internally. Effective January 1, 2014, the State required all claim administrators to submit claims electronically. This change required the acquisition of new software and significant time for staff training and testing to meet the electronic claim filing requirement.

Priorities

Risk Management has established process 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 that 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 for Sedgwick County. The department of Risk Management continues to revise and refine existing procedures to comply with this law and at the same time minimize future costs for the County.

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.



Significant Budget Adjustments

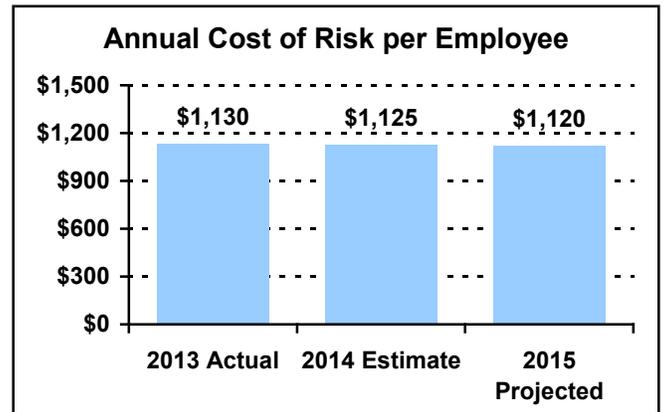
There are no significant adjustments to Risk Management's 2015 budget.

PERFORMANCE MEASURE HIGHLIGHTS

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

Annual Cost of Risk per Employee -

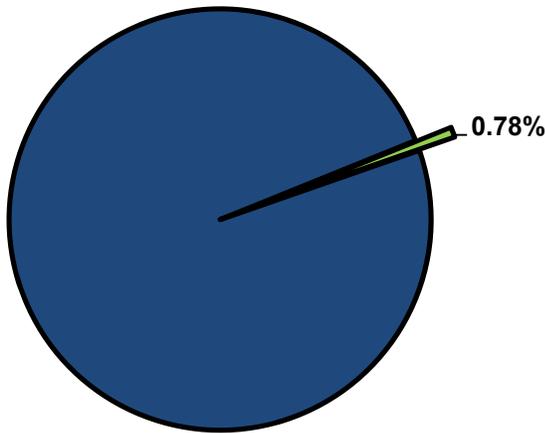
- Measure of all costs associated with Risk Management for a given year, including insurance premiums, payment of claims, and safety programs.



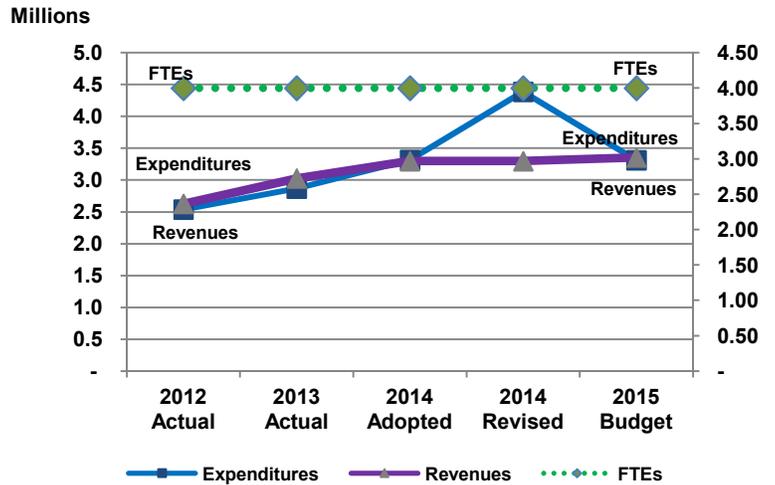
Department Performance Measures	2013 Actual	2014 Est.	2015 Proj.
Goal: Maintain the cost of risk at a level less than two percent of the total of all fund expenditures			
Annual cost of risk per employee (KPI)	\$1,130	\$1,125	\$1,120
Cost as a % of county expenditures	0.303%	0.558%	0.299%
Cost of risk per claim	7,371	6,525	6,500
Goal: Perform a safety inspection on at least seven County facilities on an annual basis			
Annual facility safety inspections	44	45	45
Goal: Process and pay claims in a timely manner			
Annual new workers compensation claims	277	285	275
Annual preventable workers compensations claims	123	115	110
Annual non-preventable workers compensation claims	154	170	165
Annual new vehicle claims	110	120	110
Annual preventable vehicle claims	60	30	25
Annual non-preventable vehicle claims	50	90	85
Annual new general claims	44	45	40
Annual preventable general claims	17	15	12
Annual non-preventable general claims	27	30	28

Departmental Graphical Summary

Risk Management
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg '14 Rev.-'15	% Chg '14 Rev.-'15
Expenditures							
Personnel	503,940	418,714	569,710	571,465	564,109	(7,356)	-1.29%
Contractual Services	1,840,854	2,385,555	2,734,166	3,799,596	2,734,166	(1,065,430)	-28.04%
Debt Service	-	-	-	-	-	-	-
Commodities	17,414	9,959	12,850	15,350	12,850	(2,500)	-16.29%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	175,433	53,143	-	170	-	(170)	-100.00%
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	2,537,641	2,867,372	3,316,726	4,386,581	3,311,125	(1,075,456)	-24.52%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	1,530,032	1,697,973	1,998,567	1,998,567	1,968,933	(29,634)	-1.48%
All Other Revenue	1,096,410	1,328,305	1,298,930	1,298,930	1,386,249	87,319	6.72%
Total Revenues	2,626,442	3,026,279	3,297,497	3,297,497	3,355,182	57,685	1.75%
Full-Time Equivalents (FTEs)							
Property Tax Funded	-	-	-	-	-	-	-
Non-Property Tax Funded	4.00	4.00	4.00	4.00	4.00	-	0.00%
Total FTEs	4.00	4.00	4.00	4.00	4.00	-	0.00%

Budget Summary by Fund

Fund	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg '14 Rev.-'15	% Chg '14 Rev.-'15
Risk Management	1,045,199	1,086,773	1,264,443	2,333,577	1,260,284	(1,073,293)	-45.99%
Worker's Compensation	1,492,442	1,780,599	2,052,283	2,053,004	2,050,841	(2,163)	-0.11%
	-	-	-	-	-	-	-
Total Expenditures	2,537,641	2,867,372	3,316,726	4,386,581	3,311,125	(1,075,456)	-24.52%

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2014 Adopted	2014 Revised	2015 Budget	2014 Adopted	2014 Revised	2015 Budget
Risk Manager	612	GRADE138	46,468	48,135	48,135	0.50	0.50	0.50
Safety Training Coordinator	612	GRADE130	65,200	67,092	67,092	1.00	1.00	1.00
Administrative Specialist	612	GRADE123	44,477	37,589	37,589	1.00	1.00	1.00
Risk Manager	613	GRADE138	46,468	48,135	48,135	0.50	0.50	0.50
Workers Compensation Specialist	613	GRADE126	56,353	58,307	58,307	1.00	1.00	1.00
Subtotal					259,258			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					207,221			
Overtime/On Call/Holiday Pay					-			
Benefits					97,630			
Total Personnel Budget					564,109	4.00	4.00	4.00

• Risk Management

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

Fund(s): Risk Management Reserve 612

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	198,088	192,381	220,053	221,087	215,894	(5,193)	-2.3%
Contractual Services	654,499	831,358	1,032,290	2,100,220	1,032,290	(1,067,930)	-50.8%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	17,179	9,890	12,100	12,100	12,100	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	175,433	53,143	-	170	-	(170)	-100.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,045,199	1,086,773	1,264,443	2,333,577	1,260,284	(1,073,293)	-46.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	1,086,766	1,249,779	1,256,227	1,256,227	1,307,729	51,502	4.1%
Total Revenues	1,086,766	1,249,779	1,256,227	1,256,227	1,307,729	51,502	4.1%
Full-Time Equivalents (FTEs)	2.50	2.50	2.50	2.50	2.50	-	0.0%

• Worker's Compensation

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

Fund(s): Workers Compensation Reserve 613

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	305,852	226,333	349,657	350,378	348,215	(2,163)	-0.6%
Contractual Services	1,186,355	1,554,197	1,701,876	1,699,376	1,701,876	2,500	0.1%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	234	69	750	3,250	750	(2,500)	-76.9%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,492,442	1,780,599	2,052,283	2,053,004	2,050,841	(2,163)	-0.1%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	1,530,032	1,697,973	1,998,567	1,998,567	1,968,933	(29,634)	-1.5%
All Other Revenue	9,643	78,527	42,703	42,703	78,520	35,817	83.9%
Total Revenues	1,539,675	1,776,500	2,041,270	2,041,270	2,047,453	6,183	0.3%
Full-Time Equivalents (FTEs)	1.50	1.50	1.50	1.50	1.50	-	0.0%