

Division of Finance

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

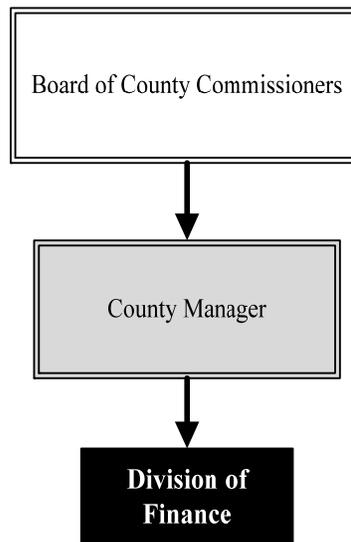
Chris Chronis
Chief Financial Officer

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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 33rd consecutive year
- For the 31st consecutive year, earned award for Distinguished Budget Presentation
- Achieved Popular Annual Financial Reporting Award for the seventh 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 'price of government' measure - the percentage of County residents' personal income collected through taxes or fees to fund the government - is estimated to be 1.1 cents per dollar in 2015 and is expected to remain the same in 2016; it is 15 percent 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 priority of the Division is 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

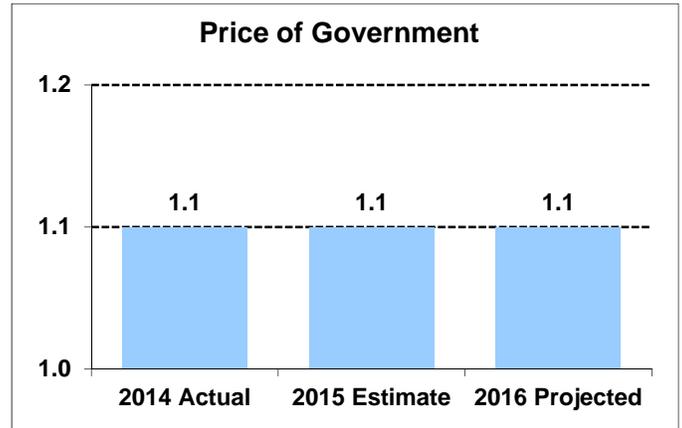
There are no significant adjustments to the Division of Finance's 2016 budget.

PERFORMANCE MEASURE HIGHLIGHTS

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

Price of Government -

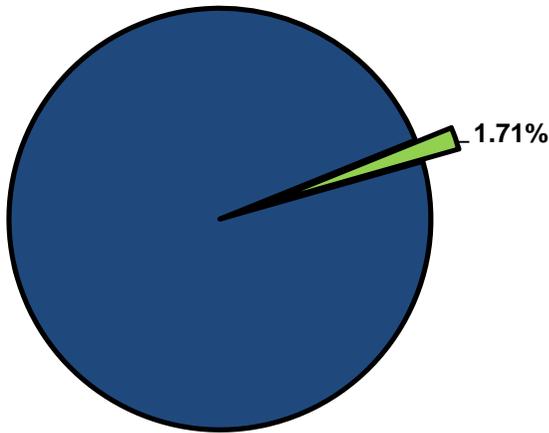
- Measure of the cents per dollar of personal income for county government services.



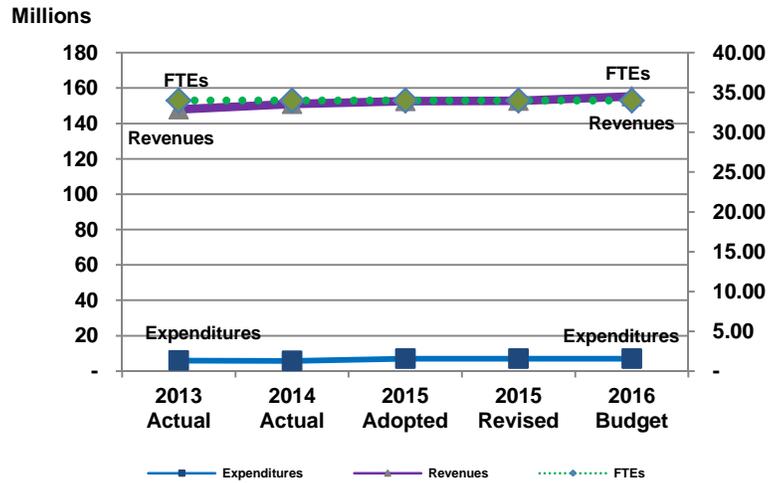
Department Performance Measures	2014 Actual	2015 Est.	2016 Proj.
Goal: Deliver financial management services of the highest quality possible within the applicable resources and time constraints			
Price of Government (cents per dollar of personal income) (KPI)	1.1	1.1	1.1
Goal: Provide accurate, timely 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)	27%	30%	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

	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amount Chg '15 Rev.-'16	% Chg '15 Rev.-'16
Expenditures							
Personnel	2,669,067	2,635,735	2,988,859	2,988,859	2,967,766	(21,093)	-0.71%
Contractual Services	3,121,151	3,022,116	4,015,461	3,990,461	4,005,499	15,038	0.38%
Debt Service	-	62,783	-	-	-	-	-
Commodities	40,052	36,929	54,050	78,880	64,012	(14,868)	-18.85%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	53,143	-	-	170	-	(170)	-100.00%
Interfund Transfers	100,000	-	-	-	-	-	-
Total Expenditures	5,983,413	5,757,564	7,058,370	7,058,370	7,037,277	(21,093)	-0.30%
Revenues							
Tax Revenues	131,700,225	132,864,261	136,518,986	136,518,986	140,370,634	3,851,648	2.82%
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	237,886	4,378	-	-	4,203	4,203	-
Charges for Services	1,904,803	2,167,891	2,212,634	2,212,634	1,310,648	(901,986)	-40.77%
All Other Revenue	14,078,710	15,915,744	13,801,448	14,101,448	13,547,838	(553,610)	-3.93%
Total Revenues	147,921,624	150,952,274	152,533,068	152,833,068	155,233,322	2,400,255	1.57%
Full-Time Equivalents (FTEs)							
Property Tax Funded	30.00	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	34.00	34.00	34.00	34.00	34.00	-	0.00%

Budget Summary by Fund

Fund	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amount Chg '15 Rev.-'16	% Chg '15 Rev.-'16
General Fund	3,116,041	3,034,289	3,747,245	3,747,245	3,726,511	(20,734)	-0.55%
Risk Management Reserve	1,086,773	1,329,669	1,260,284	1,260,284	1,262,754	2,469	0.20%
Workers Comp. Reserve	1,780,599	1,393,605	2,050,841	2,050,841	2,048,012	(2,828)	-0.14%
Technology Enhancement	-	-	-	-	-	-	0.00%
Total Expenditures	5,983,413	5,757,564	7,058,370	7,058,370	7,037,277	(21,093)	-0.30%

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2015 Adopted	2015 Revised	2016 Budget	2015 Adopted	2015 Revised	2016 Budget
Chief Financial Officer	110	GRADE144	137,709	142,528	142,528	1.00	1.00	1.00
Assistant Chief Financial Officer	110	GRADE142	112,351	94,816	94,816	1.00	1.00	1.00
Accounting Director	110	GRADE139	82,823	84,901	84,901	1.00	1.00	1.00
Budget Director	110	GRADE139	83,398	86,116	86,116	1.00	1.00	1.00
Purchasing Director	110	GRADE139	83,006	85,712	85,712	1.00	1.00	1.00
Tax System Director	110	GRADE136	77,375	79,887	79,887	1.00	1.00	1.00
Accounts Payable Supervisor	110	GRADE132	45,344	53,817	53,817	1.00	1.00	1.00
Payroll Manager	110	GRADE132	60,872	62,856	62,856	1.00	1.00	1.00
Principal Accountant	110	GRADE132	114,250	122,597	122,597	2.00	2.00	2.00
Revenue Manager	110	GRADE132	78,189	80,130	80,130	1.00	1.00	1.00
Senior Purchasing Agent	110	GRADE130	57,502	48,337	48,337	1.00	1.00	1.00
Management Analyst II	110	GRADE129	47,380	46,482	46,482	1.00	1.00	1.00
Management Analyst III	110	GRADE129	138,801	151,710	157,497	3.00	3.00	3.00
Senior Accountant	110	GRADE129	46,824	47,998	47,998	1.00	1.00	1.00
Payroll Analyst	110	GRADE126	41,189	42,532	42,532	1.00	1.00	1.00
Purchasing Agent	110	GRADE126	121,047	124,077	124,077	3.00	3.00	3.00
Senior Revenue Specialist	110	GRADE126	57,641	39,166	39,166	1.00	1.00	1.00
Administrative Specialist	110	GRADE123	89,889	91,805	91,805	2.00	2.00	2.00
Accounting Technician	110	GRADE120	132,908	136,280	136,280	4.00	4.00	4.00
Purchasing Technician	110	GRADE120	73,225	74,830	74,830	2.00	2.00	2.00
Risk Manager	612	GRADE138	48,135	49,342	49,342	0.50	0.50	0.50
Safety Training Coordinator	612	GRADE130	67,092	68,260	68,260	1.00	1.00	1.00
Administrative Specialist	612	GRADE123	37,589	38,532	38,532	1.00	1.00	1.00
Risk Manager	613	GRADE138	48,135	49,342	49,342	0.50	0.50	0.50
Workers Compensation Specialist	613	GRADE126	58,307	60,198	60,198	1.00	1.00	1.00
Subtotal			1,968,041					
Add:								
Budgeted Personnel Savings			-					
Compensation Adjustments			245,151					
Overtime/On Call/Holiday Pay			182					
Benefits			754,392					
Total Personnel Budget			2,967,766			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.

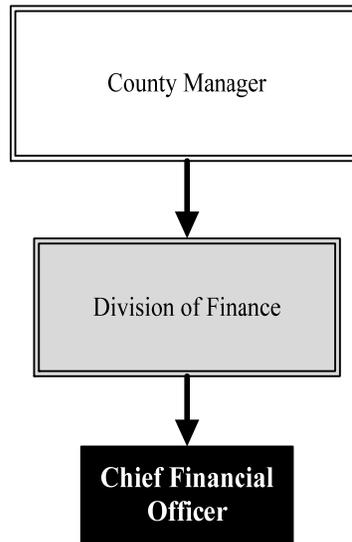
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Overview

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 is operating with less property tax funding than in 2009 and less total funding than in 2008, and continues 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 2015, 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/Finance, 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 grant received by Sedgwick County with a companion link on the website.

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

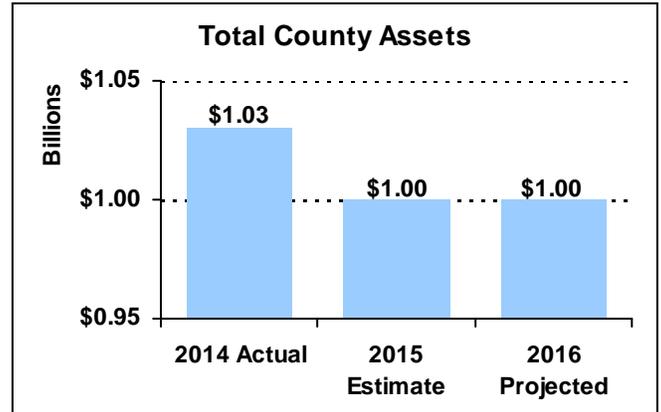
There are no significant adjustments to the Chief Financial Officer's 2016 budget.

PERFORMANCE MEASURE HIGHLIGHTS

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

Total County Assets -

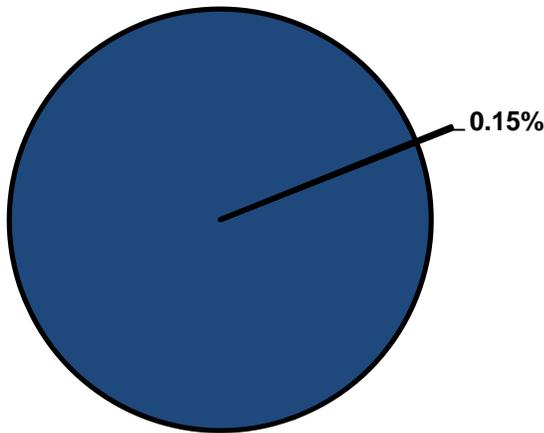
- Measures Sedgwick County’s total assets at the end of each given year. Total assets are calculated on a full accrual basis.



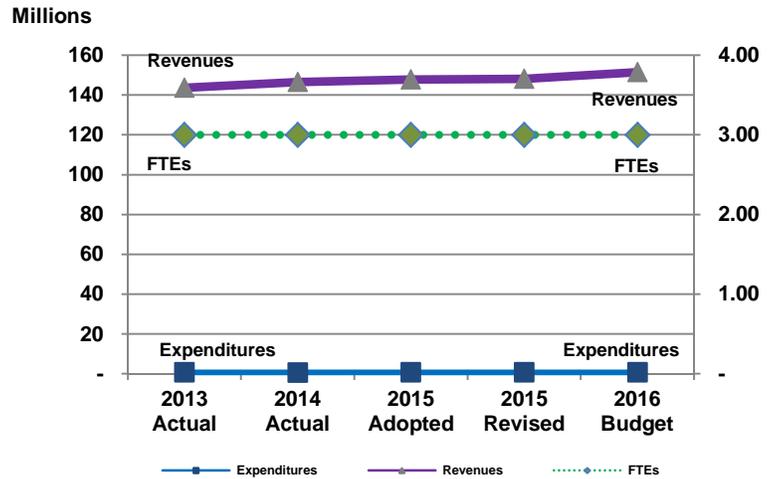
Department Performance Measures	2014 Actual	2015 Est.	2016 Proj.
Goal: Safeguard County assets			
Total County assets (KPI)	\$1.03B	\$1.00B	\$1.00B
Investment portfolio size	\$250.0M	\$240.0M	\$230.0M
Goal: Develop and implement fiscal strategies to provide adequate resources for County priorities while maintaining a constant price of government			
Price of Government (cents per dollar of personal income)	1.1	1.1	1.1
General Fund unrestricted fund balance at year end	\$53.7M	\$51.7M	\$50.0M
Division of Finance expenditures as a percent of total County revenue net of transfers	0.92%	1.87%	1.50%
County debt per citizen	\$278	\$270	\$267
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

	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amount Chg '15 Rev.-'16	% Chg '15 Rev.-'16
Expenditures							
Personnel	412,442	390,279	449,328	449,328	416,191	(33,137)	-7.37%
Contractual Services	225,883	156,762	209,753	209,753	209,753	-	0.00%
Debt Service	-	-	-	-	-	-	-
Commodities	876	3,989	5,000	5,000	5,000	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	639,201	551,029	664,081	664,081	630,944	(33,137)	-4.99%
Revenues							
Tax Revenues	131,700,225	132,864,261	136,518,986	136,518,986	140,370,634	3,851,648	2.82%
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	237,886	4,378	-	-	4,203	4,203	-
Charges for Services	22,200	15,300	23,552	23,552	100,232	76,680	325.58%
All Other Revenue	11,653,810	13,612,036	11,269,809	11,569,809	10,945,613	(624,196)	-5.40%
Total Revenues	143,614,121	146,495,975	147,812,347	148,112,347	151,420,681	3,308,334	2.23%
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	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amount Chg '15 Rev.-'16	% Chg '15 Rev.-'16
General Fund	639,201	551,029	664,081	664,081	630,944	(33,137)	-4.99%
Technology Enhancement	-	-	-	-	-	-	0.00%
Total Expenditures	639,201	551,029	664,081	664,081	630,944	(33,137)	-4.99%

Significant Budget Adjustments from Prior Year Revised Budget

Expenditures Revenues FTEs

Total - - -

Budget Summary by Program

Program	Fund	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	% Chg '15 Rev.-'16	2016 FTEs
Chief Financial Officer	110	639,201	551,029	664,081	664,081	630,944	-4.99%	3.00
FEMA Disaster	110	-	-	-	-	-	0.00%	-
ROD Land Tech Transfer	237	-	-	-	-	-	0.00%	-
Total		639,201	551,029	664,081	664,081	630,944	-4.99%	3.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2015 Adopted	2015 Revised	2016 Budget	2015 Adopted	2015 Revised	2016 Budget
Chief Financial Officer	110	GRADE144	137,709	142,528	142,528	1.00	1.00	1.00
Assistant Chief Financial Officer	110	GRADE142	112,351	94,816	94,816	1.00	1.00	1.00
Tax System Director	110	GRADE136	77,375	79,887	79,887	1.00	1.00	1.00
Subtotal					317,231			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					7,898			
Overtime/On Call/Holiday Pay					-			
Benefits					91,062			
Total Personnel Budget					416,191	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.

Fund(s): County General Fund 110

Expenditures	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amnt. Chg. '15 - '16	% Chg. '15 - '16
Personnel	412,442	390,279	449,328	449,328	416,191	(33,137)	-7.4%
Contractual Services	225,883	156,762	209,753	209,753	209,753	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	876	3,989	5,000	5,000	5,000	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	639,201	551,029	664,081	664,081	630,944	(33,137)	-5.0%
Revenues							
Taxes	131,700,225	132,864,261	136,518,986	136,518,986	140,370,634	3,851,648	2.8%
Intergovernmental	237,886	4,378	-	-	4,203	4,203	0.0%
Charges For Service	22,200	15,300	23,552	23,552	100,232	76,680	325.6%
All Other Revenue	11,653,810	13,612,036	11,269,809	11,569,809	10,945,613	(624,196)	-5.4%
Total Revenues	143,614,121	146,495,975	147,812,347	148,112,347	151,420,681	3,308,334	2.2%
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	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amnt. Chg. '15 - '16	% Chg. '15 - '16
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	233,787	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	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.

Fund(s): Technology Enhancement 237							
Expenditures	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amnt. Chg. '15 - '16	% Chg. '15 - '16
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	300,000	-	300,000	-	(300,000)	-100.0%
Total Revenues	200,000	300,000	-	300,000	-	(300,000)	-100.0%
Full-Time Equivalents (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

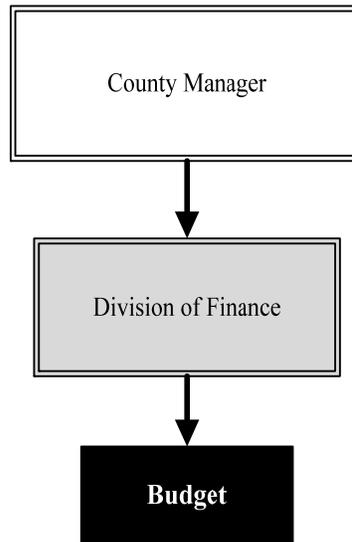
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Overview

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. The Budget Office also produces a variety of financial reports and documents to provide up-to-date financial information to the BOCC, senior management, and the public.



Strategic Goals:

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

Highlights

- For 31 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 Officer to the County 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; the annual recommended budget, and the annual adopted budget, which is approved by the BoCC and provides the County expenditure authority to levy taxes to finance expenditures.

Priorities

The Budget Office ensures 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

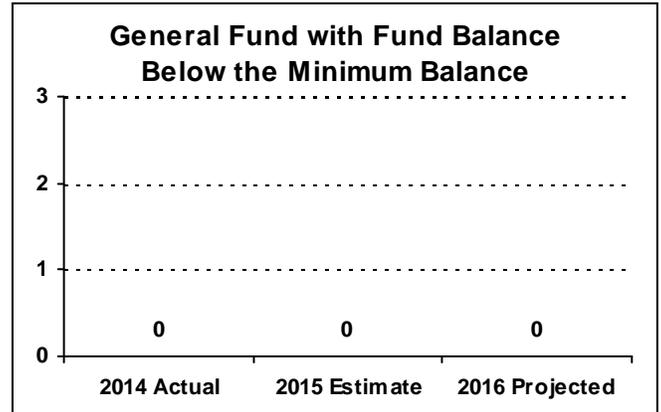
There are no significant adjustments to Budget's 2016 budget.

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 -

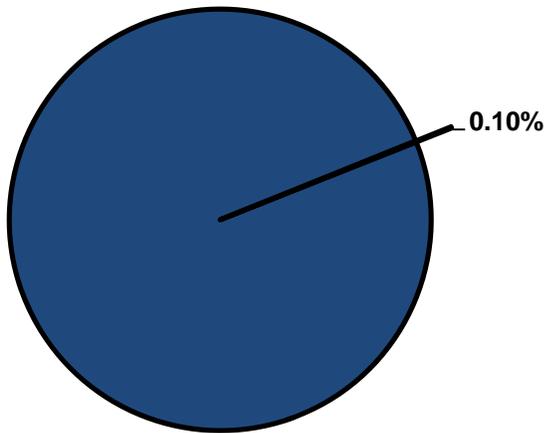
- Measure ensures the General Fund, which must abide to the fund balance policy, is monitored to properly maintain solvency for the purpose of delivery of services as outlined by the fund’s establishment. The balance is calculated at the end of the calendar year to determine if the policy has been followed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



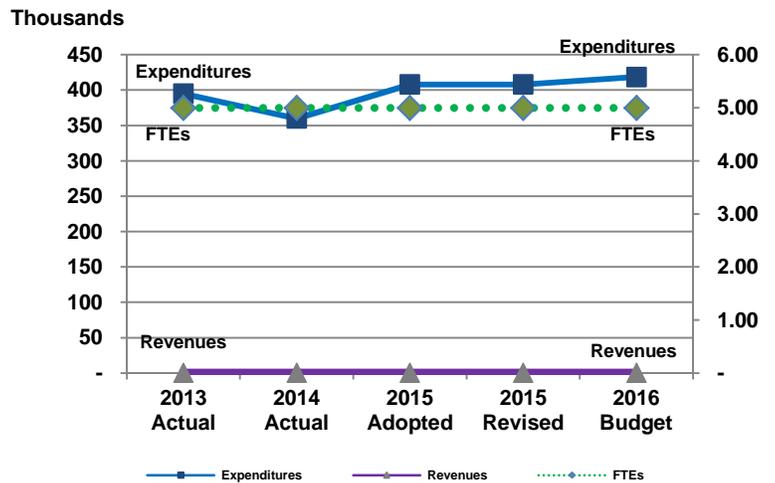
Department Performance Measures	2014 Actual	2015 Est.	2016 Proj.
Goal: Maintain unreserved fund balances as directed by the County’s fund balance policy			
General Fund maintains an ending unreserved fund balance above the minimum balance requirement as subject to the fund balance policy (KPI)	0	0	0
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)	-0.4%	+/-5.0%	+/-5.0%
Accuracy of financial plan expenditure projections – property tax supported funds (- indicates under estimated, + indicates over estimated)	0.5%	+/-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

	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amount Chg '15 Rev.-'16	% Chg '15 Rev.-'16
Expenditures							
Personnel	375,257	343,713	387,456	387,456	397,989	10,532	2.72%
Contractual Services	10,562	8,188	11,530	11,530	11,030	(500)	-4.34%
Debt Service	-	-	-	-	-	-	-
Commodities	9,074	7,878	9,000	9,000	9,500	500	5.56%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	394,894	359,779	407,986	407,986	418,519	10,532	2.58%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	10	-	-	-	-	-	-
Total Revenues	10	-	-	-	-	-	-
Full-Time Equivalent (FTEs)							
Property Tax Funded	5.00	5.00	5.00	5.00	5.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	5.00	5.00	5.00	5.00	5.00	-	0.00%

Budget Summary by Fund

Fund	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amount Chg '15 Rev.-'16	% Chg '15 Rev.-'16
General Fund	394,894	359,779	407,986	407,986	418,519	10,532	2.58%
Total Expenditures	394,894	359,779	407,986	407,986	418,519	10,532	2.58%

Significant Budget Adjustments from Prior Year Revised Budget

Expenditures Revenues FTEs

Total _____ _____ _____

Budget Summary by Program

Program	Fund	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	% Chg '15 Rev.-'16	2016 FTEs
Budget Office	110	394,894	359,779	407,986	407,986	418,519	2.58%	5.00
Total		394,894	359,779	407,986	407,986	418,519	2.58%	5.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2015 Adopted	2015 Revised	2016 Budget	2015 Adopted	2015 Revised	2016 Budget
Budget Director	110	GRADE139	83,398	86,116	86,116	1.00	1.00	1.00
Management Analyst II	110	GRADE129	47,380	46,482	46,482	1.00	1.00	1.00
Management Analyst III	110	GRADE132	138,801	151,710	157,497	3.00	3.00	3.00
Subtotal					290,096			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					5,672			
Overtime/On Call/Holiday Pay					-			
Benefits					102,221			
Total Personnel Budget					397,989	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.*

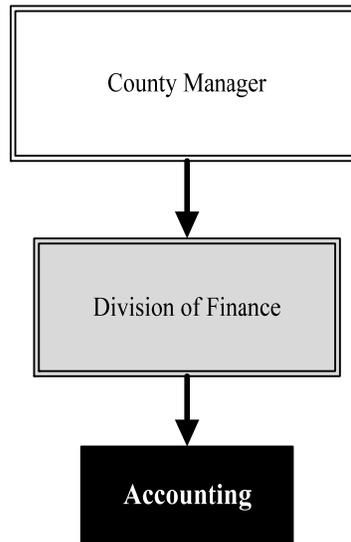
Sara Jantz
Director of Accounting

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 Wichita, KS 67203
 316.660.7136

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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.

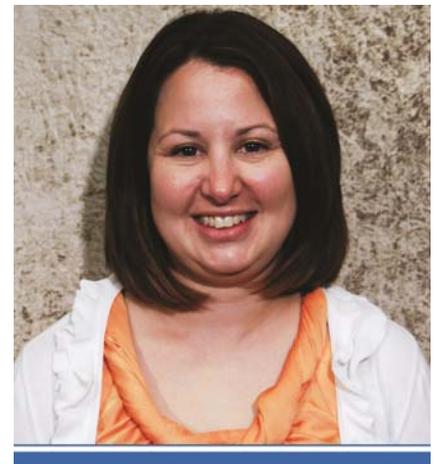


Strategic Goals:

- *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 2014
- Implemented a new electronic time keeping system known as E-Timesheet



Accomplishments and Priorities

Accomplishments

In 2015, the Accounting Department received the Certificate of Achievement for Financial Reporting from the Government Finance Officers Association (GFOA) for the 2014 Comprehensive Annual Financial Report. It is the 34th consecutive year that the County has received the honor. Also in 2015, the County received the GFOA's Popular Annual Financial Reporting (PAFR) Award for 2014. It is the tenth 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 2015, Payroll implemented a paperless timekeeping system. This system allows 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.

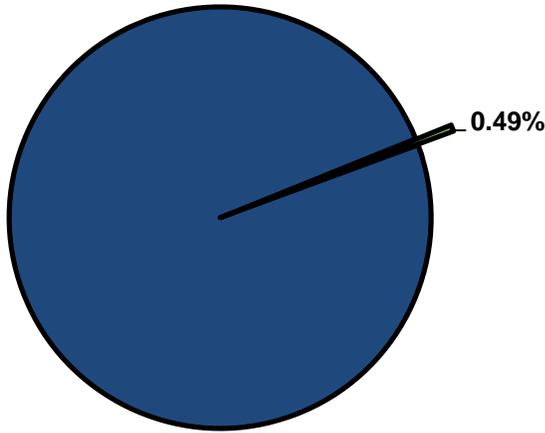


Significant Budget Adjustments

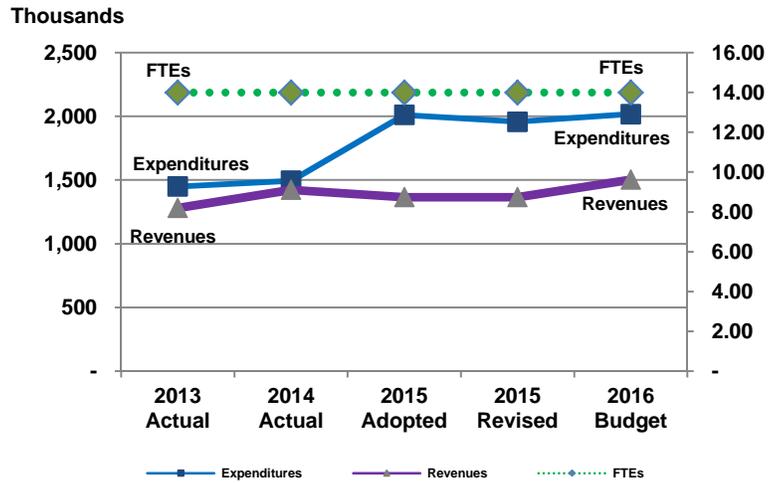
There are no significant adjustments to Accounting's 2016 budget.

Departmental Graphical Summary

Accounting
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amount Chg '15 Rev.-'16	% Chg '15 Rev.-'16
Expenditures							
Personnel	932,386	914,957	1,033,240	1,033,240	1,040,102	6,862	0.66%
Contractual Services	400,555	498,724	954,850	878,850	947,700	68,850	7.83%
Debt Service	-	62,783	-	-	-	-	-
Commodities	16,145	17,222	23,200	46,200	30,350	(15,850)	-34.31%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	100,000	-	-	-	-	-	-
Total Expenditures	1,449,086	1,493,686	2,011,290	1,958,290	2,018,152	59,862	3.06%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	184,489	169,516	220,000	220,000	186,891	(33,109)	-15.05%
All Other Revenue	1,096,439	1,252,628	1,145,235	1,145,235	1,315,905	170,670	14.90%
Total Revenues	1,280,928	1,422,144	1,365,235	1,365,235	1,502,796	137,561	10.08%
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	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amount Chg '15 Rev.-'16	% Chg '15 Rev.-'16
General Fund	1,449,086	1,493,686	2,011,290	1,958,290	2,018,152	59,862	3.06%
Total Expenditures	1,449,086	1,493,686	2,011,290	1,958,290	2,018,152	59,862	3.06%

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2015 Adopted	2015 Revised	2016 Budget	2015 Adopted	2015 Revised	2016 Budget
Accounting Director	110	GRADE139	82,823	84,901	84,901	1.00	1.00	1.00
Accounts Payable Supervisor	110	GRADE132	45,344	53,817	53,817	1.00	1.00	1.00
Payroll Manager	110	GRADE132	60,872	62,856	62,856	1.00	1.00	1.00
Principal Accountant	110	GRADE132	114,250	122,597	122,597	2.00	2.00	2.00
Revenue Manager	110	GRADE132	78,189	80,130	80,130	1.00	1.00	1.00
Senior Accountant	110	GRADE129	46,824	47,998	47,998	1.00	1.00	1.00
Payroll Analyst	110	GRADE126	41,189	42,532	42,532	1.00	1.00	1.00
Senior Revenue Specialist	110	GRADE126	57,641	39,166	39,166	1.00	1.00	1.00
Administrative Specialist	110	GRADE123	42,767	43,518	43,518	1.00	1.00	1.00
Accounting Technician	110	GRADE120	132,908	136,280	136,280	4.00	4.00	4.00
Subtotal					713,795			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					16,556			
Overtime/On Call/Holiday Pay					-			
Benefits					309,751			
Total Personnel Budget					1,040,102	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	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amnt. Chg. '15 - '16	% Chg. '15 - '16
Personnel	376,677	295,985	344,963	344,963	353,078	8,115	2.4%
Contractual Services	13,826	41,119	30,000	30,000	30,000	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	8,983	(480)	20,000	18,000	18,150	150	0.8%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	399,487	336,624	394,963	392,963	401,228	8,265	2.1%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	94	-	-	-	-	0.0%
Total Revenues	-	94	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	7.00	6.00	6.00	6.00	6.00	-	0.0%

• Payroll

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

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

Fund(s): County General Fund 110

Expenditures	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amnt. Chg. '15 - '16	% Chg. '15 - '16
Personnel	142,978	149,052	154,537	154,537	157,667	3,130	2.0%
Contractual Services	(46,251)	84,573	7,500	25,500	5,500	(20,000)	-78.4%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	1,587	4,144	-	4,000	4,000	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	98,314	237,769	162,037	184,037	167,167	(16,870)	-9.2%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	20	7	21	21	0	(21)	-97.8%
Total Revenues	20	7	21	21	0	(21)	-97.8%
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	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amnt. Chg. '15 - '16	% Chg. '15 - '16
Personnel	180,161	151,460	190,446	190,446	174,533	(15,913)	-8.4%
Contractual Services	386,541	356,669	917,350	803,350	892,200	88,850	11.1%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	1,511	10,186	3,200	19,200	3,200	(16,000)	-83.3%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	100,000	-	-	-	-	-	0.0%
Total Expenditures	668,213	518,314	1,110,996	1,012,996	1,069,933	56,937	5.6%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	184,489	169,516	220,000	220,000	186,891	(33,109)	-15.0%
All Other Revenue	1,098,894	1,252,527	1,145,214	1,145,214	1,315,905	170,691	14.9%
Total Revenues	1,283,383	1,422,043	1,365,214	1,365,214	1,502,796	137,582	10.1%
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	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amnt. Chg. '15 - '16	% Chg. '15 - '16
Personnel	232,570	318,461	343,294	343,294	354,824	11,530	3.4%
Contractual Services	46,438	16,363	-	20,000	20,000	-	0.0%
Debt Service	-	62,783	-	-	-	-	0.0%
Commodities	4,063	3,372	-	5,000	5,000	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	283,071	400,979	343,294	368,294	379,824	11,530	3.1%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	(2,475)	-	-	-	-	-	0.0%
Total Revenues	(2,475)	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	3.00	4.00	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.*

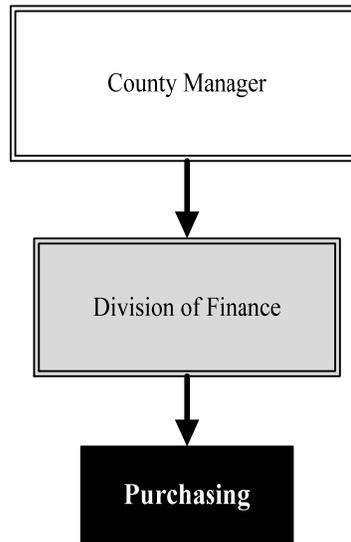
Joe Thomas
Purchasing Director

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 Wichita, KS 67203
 316.660.7265

joseph.thomas@sedgwick.gov

Overview

The Purchasing Department is responsible for facilitating the procurement of goods and services as requested by the various departments within the County. 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

- Sedgwick County Purchasing staff are members of several professional organizations including the National Institute of Governmental Purchasing (NIGP) and the Institute for Supply Management (ISM). Several staff have served on the Board of Directors for the Wichita Chapter of ISM
- Sedgwick County Purchasing staff collectively represent over 95 years of procurement experience



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

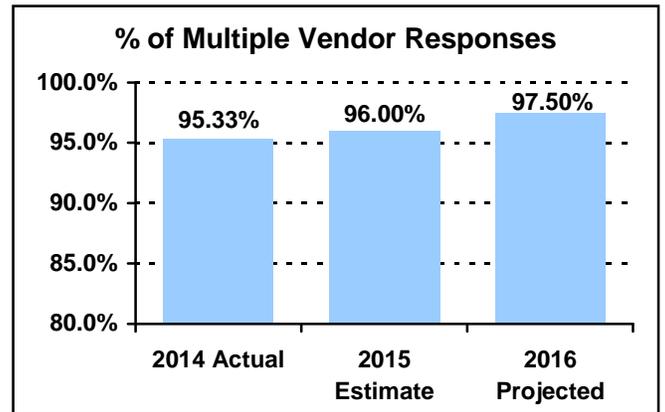
There are no significant adjustments to Purchasing's 2016 budget.

PERFORMANCE MEASURE HIGHLIGHTS

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

Percent of Multiple Vendor Responses -

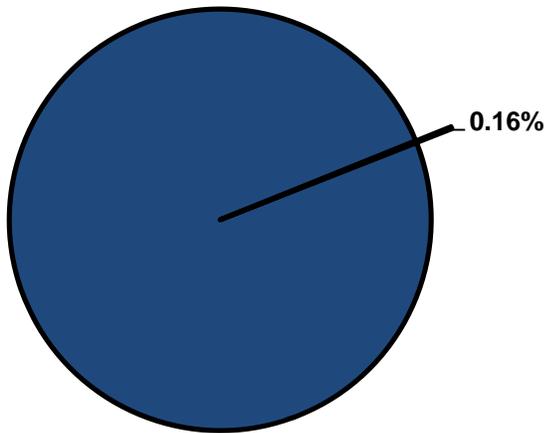
- Measure of the percent of bids that generate more than one response. This measures competition in the bidding process and is measured based on the bids/proposals issued and the number of bid responses received.



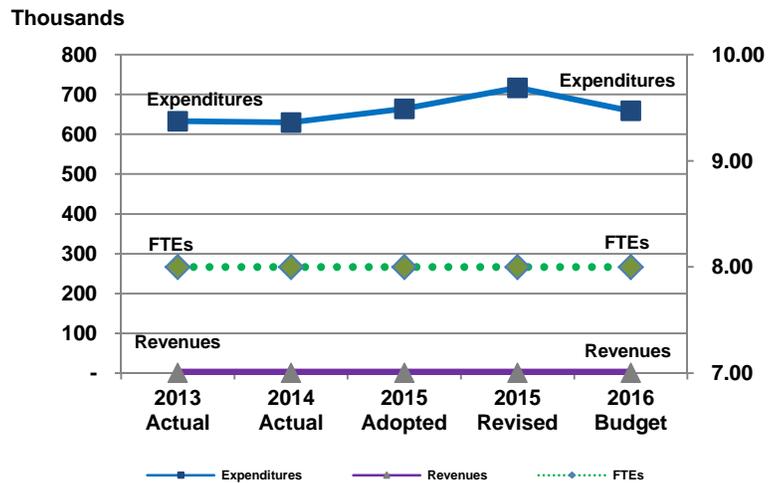
Department Performance Measures	2014 Actual	2015 Est.	2016 Proj.
Goal: Ensure that the procurement process is open, fair and provides opportunities for all interested vendors			
Percent of multiple vendor responses (KPI)	95.33%	96.00%	97.50%
Average number of vendors responding per bid	8.79	9.00	9.25
Percent of bid responses from disadvantaged business enterprises	14.64%	14.75%	14.80%
Percent of dollars awarded to disadvantaged business enterprises	5.07%	6.00%	6.10%
Percent of dollars paid to disadvantaged business enterprises	2.47%	3.50%	3.80%
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	22	22	24
Annual number of staff training sessions	41	40	40
Goal: Provide products and services in a timely manner for the best possible price			
Number of monthly bids processed	9.00	9.75	9.75
Average number of days for informal bids	9.62	10.00	10.00
Average number of days for formal bids	33.32	30.00	30.00
Average number of days for proposals	52.57	70.00	70.00

Departmental Graphical Summary

Purchasing
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amount Chg '15 Rev.-'16	% Chg '15 Rev.-'16
Expenditures							
Personnel	530,268	521,043	554,725	554,725	549,734	(4,991)	-0.90%
Contractual Services	98,595	107,208	105,162	158,162	105,000	(53,162)	-33.61%
Debt Service	-	-	-	-	-	-	-
Commodities	3,998	1,545	4,000	4,000	4,162	162	4.05%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	632,860	629,795	663,887	716,887	658,896	(57,991)	-8.09%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	140	167	149	149	177	28	18.80%
All Other Revenue	146	130	155	155	138	(17)	-11.08%
Total Revenues	287	297	304	304	315	11	3.56%
Full-Time Equivalents (FTEs)							
Property Tax Funded	8.00	8.00	8.00	8.00	8.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	8.00	8.00	8.00	8.00	8.00	-	0.00%

Budget Summary by Fund

Fund	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amount Chg '15 Rev.-'16	% Chg '15 Rev.-'16
General Fund	632,860	629,795	663,887	716,887	658,896	(57,991)	-8.09%
Total Expenditures	632,860	629,795	663,887	716,887	658,896	(57,991)	-8.09%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Reduced contractals are related to increased expenditures for delinquent tax publications in 2015	(53,162)		

Total (53,162) - -

Budget Summary by Program

Program	Fund	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	% Chg '15 Rev.-'16	2016 FTEs
Purchasing	110	632,860	629,795	663,887	716,887	658,896	-8.09%	8.00
Total		632,860	629,795	663,887	716,887	658,896	-8.09%	8.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2015 Adopted	2015 Revised	2016 Budget	2015 Adopted	2015 Revised	2016 Budget
Purchasing Director	110	GRADE139	83,006	85,712	85,712	1.00	1.00	1.00
Senior Purchasing Agent	110	GRADE130	57,502	48,337	48,337	1.00	1.00	1.00
Purchasing Agent	110	GRADE126	121,047	124,077	124,077	3.00	3.00	3.00
Administrative Specialist	110	GRADE123	47,122	48,287	48,287	1.00	1.00	1.00
Purchasing Technician	110	GRADE120	73,225	74,830	74,830	2.00	2.00	2.00
Subtotal					381,243			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					9,706			
Overtime/On Call/Holiday Pay					182			
Benefits					158,603			
Total Personnel Budget					549,734	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.*

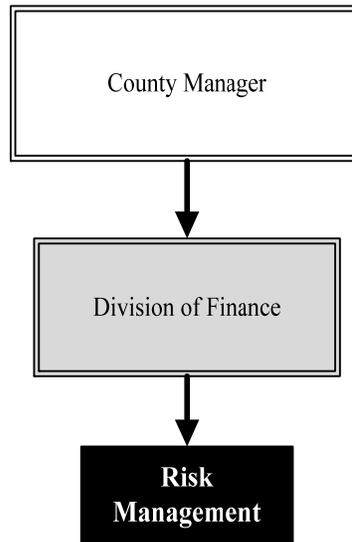
Mick McBride
Risk Manager

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 workplace for employees and a safe facility for visitors. It is mandatory that employees receive necessary safety training. Risk Management does 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 adequate funds are available 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*
- *Process and pay claims in a timely manner*

Highlights

- Diana Mansouri, Risk Management Safety Coordinator, is the 2014 - 2015 President of the Kansas Public Risk Management Association (PRIMA)
- In 2015, Mick McBride applied for and was selected as a member of the PRIMA Leadership Development Committee
- Diana Mansouri received the 2015 PRIMA Chapter Service award for outstanding service



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

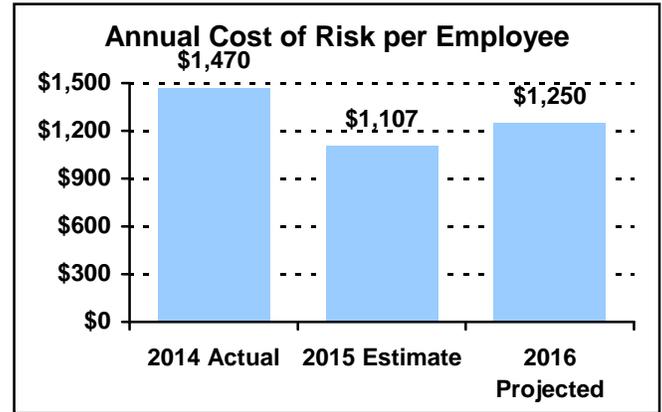
Changes to Risk Management's 2016 budget include a deliberate reduction in estimated workers' compensation charges to departments, resulting in lower budget revenues in the Workers' Compensation Fund.

PERFORMANCE MEASURE HIGHLIGHTS

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

Annual Cost of Risk per Employee -

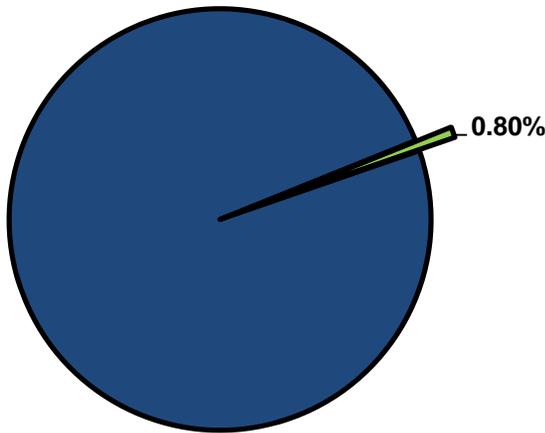
- Measure of all costs associated with Risk Management for a given year, including insurance premiums, payment of claims, and safety programs.



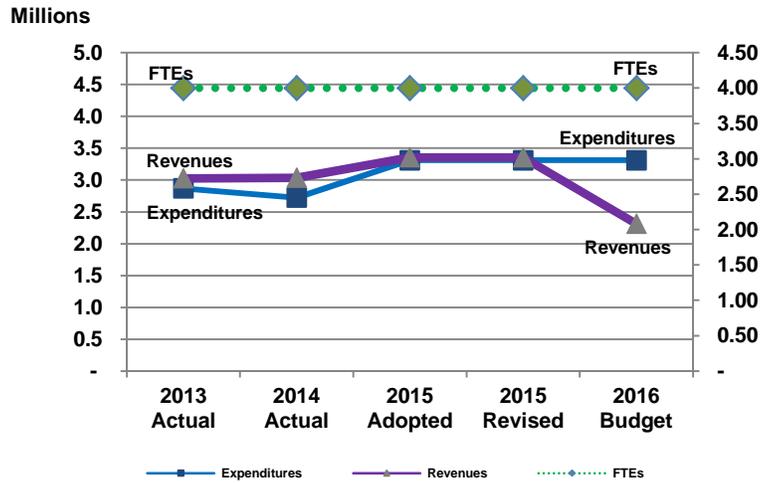
Department Performance Measures	2014 Actual	2015 Est.	2016 Proj.
Goal: Maintain the cost of risk at a level less than two percent of the total of all fund expenditures			
Annual cost of risk per employee (KPI)	\$1,470	\$1,107	\$1,250
Cost as a % of county expenditures	0.810%	0.805%	0.790%
Cost of risk per claim	11,453	8,645	8,200
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	227	225	220
Annual preventable workers compensations claims	102	100	90
Annual non-preventable workers compensation claims	125	125	130
Annual new vehicle claims	87	85	80
Annual preventable vehicle claims	46	30	25
Annual non-preventable vehicle claims	41	55	55
Annual new general claims	46	50	50
Annual preventable general claims	32	15	12
Annual non-preventable general claims	14	35	38

Departmental Graphical Summary

Risk Management
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amount Chg '15 Rev.-'16	% Chg '15 Rev.-'16
Expenditures							
Personnel	418,714	465,743	564,109	564,109	563,750	(359)	-0.06%
Contractual Services	2,385,555	2,251,235	2,734,166	2,732,166	2,732,016	(150)	-0.01%
Debt Service	-	-	-	-	-	-	-
Commodities	9,959	6,297	12,850	14,680	15,000	320	2.18%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	53,143	-	-	170	-	(170)	-100.00%
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	2,867,372	2,723,275	3,311,125	3,311,125	3,310,766	(359)	-0.01%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	1,697,973	1,982,908	1,968,933	1,968,933	1,023,348	(945,585)	-48.03%
All Other Revenue	1,328,305	1,050,950	1,386,249	1,386,249	1,286,182	(100,066)	-7.22%
Total Revenues	3,026,279	3,033,858	3,355,182	3,355,182	2,309,530	(1,045,652)	-31.17%
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	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amount Chg '15 Rev.-'16	% Chg '15 Rev.-'16
Risk Management	1,086,773	1,329,669	1,260,284	1,260,284	1,262,754	2,469	0.20%
Worker's Compensation	1,780,599	1,393,605	2,050,841	2,050,841	2,048,012	(2,828)	-0.14%
	-	-	-	-	-	-	-
Total Expenditures	2,867,372	2,723,275	3,311,125	3,311,125	3,310,766	(359)	-0.01%

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2015 Adopted	2015 Revised	2016 Budget	2015 Adopted	2015 Revised	2016 Budget
Risk Manager	612	GRADE138	48,135	49,342	49,342	0.50	0.50	0.50
Safety Training Coordinator	612	GRADE130	67,092	68,260	68,260	1.00	1.00	1.00
Administrative Specialist	612	GRADE123	37,589	38,532	38,532	1.00	1.00	1.00
Risk Manager	613	GRADE138	48,135	49,342	49,342	0.50	0.50	0.50
Workers Compensation Specialist	613	GRADE126	58,307	60,198	60,198	1.00	1.00	1.00
Subtotal					265,675			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					205,319			
Overtime/On Call/Holiday Pay					-			
Benefits					92,756			
Total Personnel Budget					563,750	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	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amnt. Chg. '15 - '16	% Chg. '15 - '16
Personnel	192,381	208,212	215,894	215,894	218,364	2,469	1.1%
Contractual Services	831,358	1,117,803	1,032,290	1,032,290	1,029,390	(2,900)	-0.3%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	9,890	3,654	12,100	11,930	15,000	3,070	25.7%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	53,143	-	-	170	-	(170)	-100.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,086,773	1,329,669	1,260,284	1,260,284	1,262,754	2,469	0.2%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	1,249,779	1,017,593	1,307,729	1,307,729	1,258,579	(49,149)	-3.8%
Total Revenues	1,249,779	1,017,593	1,307,729	1,307,729	1,258,579	(49,149)	-3.8%
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	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2016 Budget	Amnt. Chg. '15 - '16	% Chg. '15 - '16
Personnel	226,333	257,530	348,215	348,215	345,386	(2,828)	-0.8%
Contractual Services	1,554,197	1,133,433	1,701,876	1,699,876	1,702,626	2,750	0.2%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	69	2,642	750	2,750	-	(2,750)	-100.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,780,599	1,393,605	2,050,841	2,050,841	2,048,012	(2,828)	-0.1%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	1,697,973	1,982,908	1,968,933	1,968,933	1,023,348	(945,585)	-48.0%
All Other Revenue	78,527	33,357	78,520	78,520	27,603	(50,917)	-64.8%
Total Revenues	1,776,500	2,016,266	2,047,453	2,047,453	1,050,951	(996,502)	-48.7%
Full-Time Equivalents (FTEs)	1.50	1.50	1.50	1.50	1.50	-	0.0%