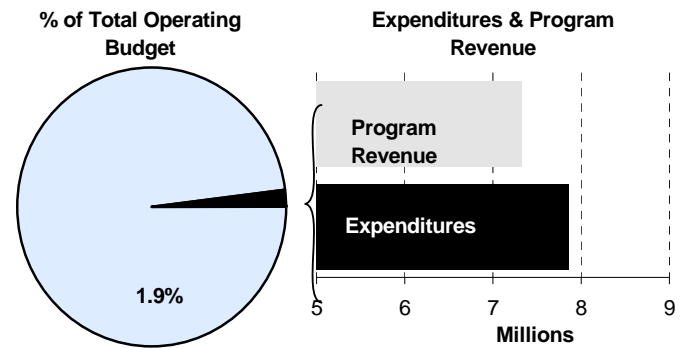
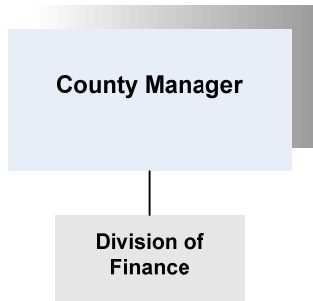




Chris Chronis
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Mission:

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



Program Information

The Division of Finance is responsible for all aspects of the County’s financial management with the exception of property tax administration which is done by several elected and appointed officials. To assure the County’s financial resources are properly utilized in an efficient and effective manner, four departments comprise the Division. They include Accounting, Budget, Purchasing, and Risk Management.

The Division of Finance is also extensively involved in the County’s Enterprise Resource Planning (ERP) project. The ERP project continues to improve the delivery of services to the County’s citizenry. This provides improved access to data by warehousing information from multiple County systems to one database to provide the ability to cross reference non-financial data with financial data to enhance the quality of information available for decision-making.

The Division of Finance is also responsible for training all County employees involved with conducting financial business using the SAP system. An initial and

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

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

Revenues displayed in the Division of Finance include all tax revenue deposited into the General Fund. These revenues support all General Fund departments in the County. Due to the way this revenue is recorded, all other departments in the General Fund will not display

tax revenue on their individual department page. However, the funding source of the expenditures will be indicated on the pages under "Budget Summary by Fund."

Sedgwick County received an unqualified audit opinion for the calendar year ending December 31, 2008. An unqualified opinion is the highest opinion an entity can receive. In non-accounting terms, there are three principal questions the auditors look to answer that the County successfully satisfied. They are:

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

Departmental Sustainability Initiatives

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

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

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

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

Department Accomplishments

Accomplishments in 2008 included receiving a credit rating of AAA from Standard and Poor's, and maintaining the County's outstanding credit ratings of AAA (FitchRatings) and Aa1 (Moody's); earning the Certificate of Achievement in Financial Reporting for the 27th consecutive year and earning the Distinguished Budget Presentation Award for the 26th consecutive year.

Budget Adjustments

Changes to the Division of Finance's 2010 budget reflect an increase in benefits costs and a 2.0 percent general pay adjustment for employees earning less than \$75,000. No increases were provided for contractals, commodities, and capital equipment from the 2009 Adopted budget for property tax supported funds, with the exception of a \$48,397 adjustment related to selecting the Wichita Eagle as the official County newspaper.

The Division of Finance's non-property tax supported budget increased \$163,987 to cover settlements and medical professional services in the Risk Management budget, in addition to a \$153,287 increase to purchase property insurance for new buildings.

Alignment with County Values

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

Goals & Initiatives

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

Awards & Accreditations

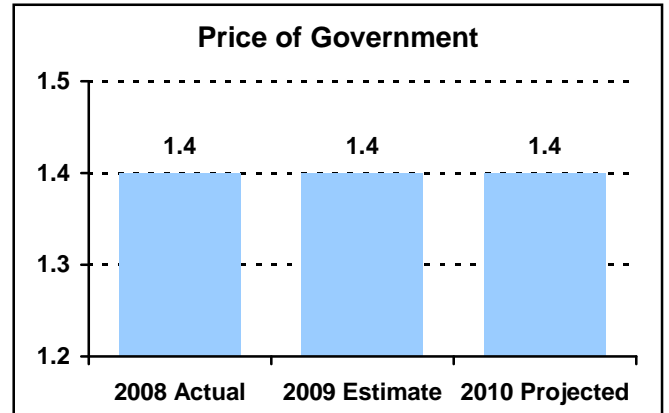
- GFOA's Certificate of Achievement in Financial Reporting
- GFOA's Distinguished Budget Presentation Award

PERFORMANCE MEASURE HIGHLIGHTS

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

Price of Government -

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



| Department Performance Measures | 2008 Actual | 2009 Est. | 2010 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) | 1.4 | 1.4 | 1.4 |
| Goal: Provide accurate, timely analysis and data to those who need it to make good decisions | | | |
| Pertinent management letter and audit findings | 0 | 0 | 0 |
| Number of budgetary funds with an ending fund balance below the minimum balance requirements for all funds subject to the fund balance policy | 1 | 1 | 1 |
| Goal: Continuously improve the timeliness and quality of information and services provided by the Division of Finance | | | |
| Standard & Poor's Financial Management Assessment score (an organization can receive a score of Vulnerable, Standard, Good, or Strong) | Strong | Strong | Strong |
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Significant Adjustments From Previous Budget Year

| | Expenditures | Revenue | FTEs |
|---|----------------|----------|-------------|
| ● Purchasing: Additional cost related to selecting the Wichita Eagle as the official County newspaper | 48,397 | | |
| ● Purchasing: Lease cost savings by shifting staff from ECCO Plaza | (31,108) | | |
| ● Risk Mgmt: Increase for Workers' Comp. and Risk Mgmt. settlements and medical professional services | 163,987 | | |
| ● Risk Mgmt: Increase to purchase property insurance for new facilities | 153,287 | | |
| ● Finance Support: Additional Tax System Director position | 95,644 | | 1.00 |
| Total | 430,207 | - | 1.00 |

Budget Summary by Category

Budget Summary by Fund

| Expenditures | 2008 | 2009 | 2009 | 2010 | % Chg. | Expenditures | 2009 | 2010 |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|-------------|---------------------------|------------------|------------------|
| | Actual | Adopted | Revised | | | | Budget | 09-10 |
| Personnel | 2,771,388 | 2,979,506 | 3,062,927 | 3,317,586 | 8.3% | General Fund-110 | 3,950,265 | 4,171,575 |
| Contractual Services | 4,191,168 | 4,079,296 | 4,093,562 | 4,391,078 | 7.3% | Risk Mgmt. Res.-612 | 1,389,188 | 1,600,392 |
| Debt Service | - | - | - | - | - | Workers' Comp.-613 | 1,937,848 | 2,086,619 |
| Commodities | 114,970 | 75,993 | 77,607 | 107,560 | 38.6% | | | |
| Capital Improvements | - | - | - | - | - | Total Expenditures | 7,277,301 | 7,858,586 |
| Capital Equipment | - | 43,205 | 43,205 | 42,362 | -2.0% | | | |
| Interfund Transfers | 35,904 | - | - | - | - | | | |
| Total Expenditures | 7,113,430 | 7,178,000 | 7,277,301 | 7,858,586 | 8.0% | | | |
| Revenue | | | | | | | | |
| Taxes | 122,383,985 | 127,940,022 | 127,940,022 | 136,311,446 | 6.5% | | | |
| Intergovernmental | 44,279 | 83,527 | 83,527 | - | -100.0% | | | |
| Charges For Service | 1,574,161 | 1,818,750 | 1,818,750 | 2,072,607 | 14.0% | | | |
| Other Revenue | 26,589,027 | 15,838,268 | 15,838,268 | 14,635,534 | -7.6% | | | |
| Total Revenue | 150,591,451 | 145,680,567 | 145,680,567 | 153,019,587 | 5.0% | | | |
| Full-Time Equivalents (FTEs) | 43.00 | 42.00 | 43.00 | 43.00 | 0.0% | | | |

Budget Summary by Program

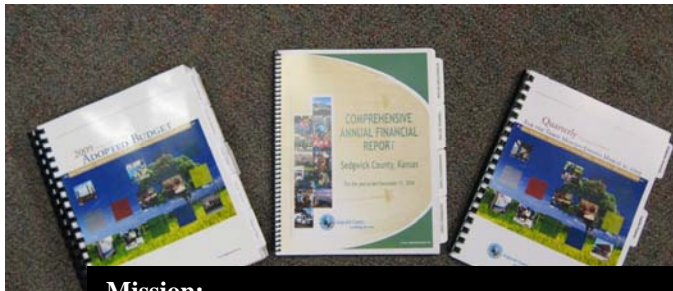
| Program | Expenditures | | | | 2010 | % Chg. | Full-Time Equivalents (FTEs) | | |
|-----------------|------------------|------------------|------------------|------------------|-------------|--------------|------------------------------|--------------|------|
| | 2008 | 2009 | 2009 | 2010 | | | 2009 | 2009 | 2010 |
| | Actual | Adopted | Revised | Budget | 09-10 | Adopted | Revised | Budget | |
| CFO | 841,029 | 883,006 | 554,543 | 523,029 | -5.7% | 11.00 | 3.00 | 3.00 | |
| Budget | 441,582 | 459,827 | 459,827 | 515,794 | 12.2% | 6.00 | 6.00 | 6.00 | |
| Accounting | 1,642,241 | 1,829,549 | 1,864,933 | 1,921,100 | 3.0% | 12.00 | 13.00 | 13.00 | |
| Purchasing | 610,142 | 678,582 | 664,044 | 724,150 | 9.1% | 9.00 | 9.00 | 9.00 | |
| Risk Management | 3,578,437 | 3,327,036 | 3,327,036 | 3,687,011 | 10.8% | 4.00 | 4.00 | 4.00 | |
| Finance Support | - | - | 406,918 | 487,502 | 19.8% | - | 8.00 | 8.00 | |
| Total | 7,113,430 | 7,178,000 | 7,277,301 | 7,858,586 | 8.0% | 42.00 | 43.00 | 43.00 | |



Personnel Summary by Fund

| Position Title(s) | Fund | Band | Budgeted Personnel Costs | | | Full-Time Equivalents (FTEs) | | |
|---------------------------------------|------|------|--------------------------|--------------|------------------|------------------------------|--------------|--------------|
| | | | 2009 Adopted | 2009 Revised | 2010 Budget | 2009 Adopted | 2009 Revised | 2010 Budget |
| Chief Financial Officer | 110 | B534 | 118,961 | 126,819 | 126,819 | 1.00 | 1.00 | 1.00 |
| Assistant Chief Financial Office | 110 | B533 | 95,419 | 104,178 | 104,178 | 1.00 | 1.00 | 1.00 |
| Purchasing Director | 110 | B431 | 82,573 | 90,153 | 90,153 | 1.00 | 1.00 | 1.00 |
| Budget Director | 110 | B431 | 82,409 | 89,975 | 89,975 | 1.00 | 1.00 | 1.00 |
| County Controller | 110 | B431 | 82,409 | 89,975 | 89,975 | 1.00 | 1.00 | 1.00 |
| Tax System Director | 110 | B429 | - | 70,122 | 70,122 | - | 1.00 | 1.00 |
| Principal Management Analyst | 110 | B327 | 61,832 | 70,255 | 70,255 | 1.00 | 1.00 | 1.00 |
| Management Analyst III | 110 | B326 | 97,312 | 111,774 | 111,774 | 2.00 | 2.00 | 2.00 |
| Revenue Manager | 110 | B326 | 68,534 | 74,093 | 74,093 | 1.00 | 1.00 | 1.00 |
| Accounting Manager | 110 | B326 | 64,516 | 69,745 | 69,745 | 1.00 | 1.00 | 1.00 |
| Payroll Manager | 110 | B326 | 51,547 | 54,155 | 54,155 | 1.00 | 1.00 | 1.00 |
| Principal Accountant | 110 | B326 | 44,605 | 52,324 | 52,324 | 1.00 | 1.00 | 1.00 |
| Senior Purchasing Agent | 110 | B325 | 112,456 | 116,486 | 116,486 | 2.00 | 2.00 | 2.00 |
| Special Projects Manager | 110 | B325 | 50,339 | 51,638 | 51,638 | 1.00 | 1.00 | 1.00 |
| Management Analyst II | 110 | B324 | 84,000 | 90,250 | 90,250 | 2.00 | 2.00 | 2.00 |
| Senior Accountant | 110 | B324 | 37,293 | 45,278 | 45,278 | 1.00 | 1.00 | 1.00 |
| Internal Auditor | 110 | B324 | 37,295 | 44,209 | 44,209 | 1.00 | 1.00 | 1.00 |
| Purchasing Agent | 110 | B322 | 127,715 | 125,420 | 125,420 | 3.00 | 3.00 | 3.00 |
| Senior Revenue Specialist | 110 | B322 | 51,320 | 53,917 | 53,917 | 1.00 | 1.00 | 1.00 |
| Training Coordinator | 110 | B322 | 49,839 | 51,638 | 51,638 | 1.00 | 1.00 | 1.00 |
| Payroll Analyst | 110 | B322 | 38,601 | 39,994 | 39,994 | 1.00 | 1.00 | 1.00 |
| Administrative Officer | 110 | B321 | 50,934 | 52,083 | 52,083 | 1.00 | 1.00 | 1.00 |
| Accountant | 110 | B220 | 39,157 | 33,105 | 33,105 | 1.00 | 1.00 | 1.00 |
| Administrative Specialist | 110 | B219 | 76,936 | 81,486 | 81,486 | 2.00 | 2.00 | 2.00 |
| Accounting Technician | 110 | B218 | 180,207 | 179,904 | 179,743 | 6.00 | 6.00 | 6.00 |
| Purchasing Technician | 110 | B218 | 67,899 | 70,751 | 70,751 | 2.00 | 2.00 | 2.00 |
| Fiscal Associate | 110 | B216 | 27,200 | 28,182 | 28,182 | 1.00 | 1.00 | 1.00 |
| Risk Manager | 612 | B430 | 40,748 | 44,489 | 44,489 | 0.50 | 0.50 | 0.50 |
| Safety Coordinator | 612 | B325 | 55,809 | 61,228 | 61,228 | 1.00 | 1.00 | 1.00 |
| Claim Adjuster | 612 | B322 | 37,779 | 41,492 | 41,492 | 1.00 | 1.00 | 1.00 |
| Risk Manager | 613 | B430 | 40,748 | 44,489 | 44,489 | 0.50 | 0.50 | 0.50 |
| Work Comp Specialist | 613 | B322 | 38,903 | 42,726 | 42,726 | 1.00 | 1.00 | 1.00 |
| Subtotal | | | | | 2,302,172 | 42.00 | 43.00 | 43.00 |
| Add: | | | | | | | | |
| Budgeted Personnel Savings (Turnover) | | | | | (10,016) | | | |
| Compensation Adjustments | | | | | 34,260 | | | |
| Overtime/On Call | | | | | 252 | | | |
| Benefits | | | | | 990,918 | | | |
| Total Personnel Budget | | | | | 3,317,586 | | | |

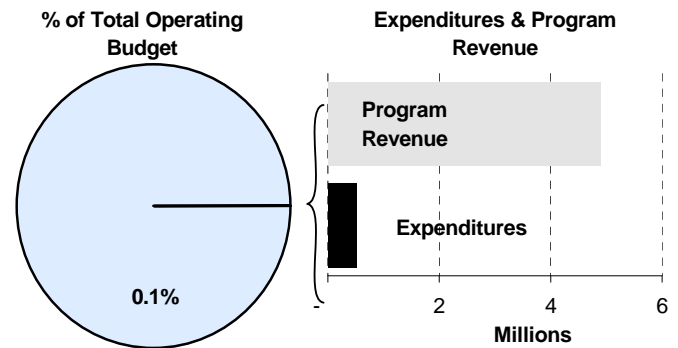
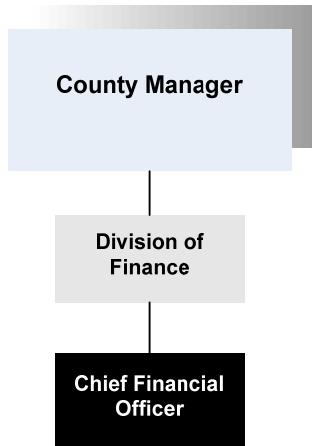




Chris Chronis
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Mission:

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



Program Information

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

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

Sedgwick County’s sound financial management continues to be recognized with excellent credit ratings

from the three major bond rating services. High credit ratings are important as they reduce the interest rate the County pays on future bond issues, and can save taxpayers a considerable amount of money. It also shows excellent financial management decision-making.

In 2008, Standard and Poor’s upgraded Sedgwick County’s credit rating to AAA, its highest rating given. The County also holds a AAA rating from Fitch Ratings. Moody’s Investor Services has given the County a rating of Aa1, the second highest rating given.

These high bond ratings are also due in part to Sedgwick County’s debt management policy. Sedgwick County issues bonds to finance projects like roads, bridges, special assessments, and certain types of building improvements. The debt management policy prescribes when and how the County may borrow money through the issuance of bonds and temporary notes, and sets limits on the amount of debt the County may issue.

Sedgwick County’s investment policy was adopted by the Board of County Commissioners in February 1999 and approved by the State of Kansas Pooled Money



Investment Board effective October 1, 1999. The policy delegates to the Chief Financial Officer the power to invest "idle funds" not immediately needed to pay the County's bills, and directs the CFO to pursue the objectives of safety, liquidity, and yield.

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

Departmental Sustainability Initiatives

The Chief Financial Officer constantly seeks efficiencies in County operations and continues to strive for financial and institutional sustainability. In 2007, the CFO's office implemented the finance blueprint. The blueprint consolidates data entry in the County's financial system at the division level by finance employees. This allows County operating departments to concentrate on providing services to citizens while Finance ensures consistent data entry across the organization; adherence to policies; and tighter internal controls; all resulting in more reliable information available for management.

To mitigate the Department's impact on the environment, the Chief Financial Officer encourages staff to recycle paper, aluminum cans, and cardboard. Additionally, staff members are encouraged to coordinate their travel and carpool to conferences, meetings, and trainings whenever possible.

Department Accomplishments

After creation by the Division of Finance, the Sedgwick County Board of County Commissioners adopted a tax increment financing policy on June 11, 2008. Tax increment financing is a tool that enables government to fund infrastructure, land acquisition, and other public investments in private redevelopment projects. The use of tax increment financing allows the sponsoring government to divert taxes levied by it and other governments to pay for those actions. The purpose of the adopted tax increment policy is to guide staff in forming recommendations regarding the approval of TIF districts; provide a framework within which staff and the

Board of County Commissioners can evaluate proposed uses of tax increment financing; and inform the public of the County's position on the use of tax increment financing and the process through which decisions regarding the use of the tool are made.

In 2009, the Board of County Commissioners adopted a Red Flag Policy and Identity Theft Prevention Program to comply with the Fair and Accurate Credit Transactions Act adopted by Congress in 2003. The Policy establishes reasonable, but not absolute protections from identity theft to Sedgwick County's customers. The Chief Financial Officer is responsible for administering the program and determining annually if modifications to the program are required.

Budget Adjustments

Changes to the Chief Financial Officer's 2010 budget reflect an increase in benefits costs and a 2.0 percent general pay adjustment for employees earning less than \$75,000. No increases were provided for contractals, commodities, and capital equipment from the 2009 Adopted budget for property tax supported funds. Additionally, eight employees were shifted to different departments in the Division of Finance, reducing the Chief Financial Officer's budget by \$422,519.

Alignment with County Values

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

Goals & Initiatives

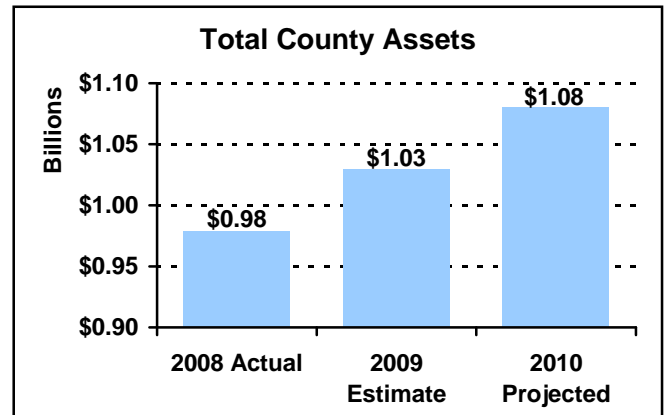
- **Develop and implement fiscal strategies to provide adequate resources for County priorities while maintaining a constant price of government**
- **Safeguard County assets**
- **Support the Division of Finance departments in achieving their individual goals**
- **Continue to receive the highest bond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

PERFORMANCE MEASURE HIGHLIGHTS

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

Total County Assets -

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



| Department Performance Measures | 2008 Actual | 2009 Est. | 2010 Proj. |
|---|-------------|-----------|------------|
| Goal: Safeguard County assets | | | |
| Total County assets (KPI) | \$978.6M | \$1.03B | \$1.08B |
| Investment portfolio size | \$605.1M | \$583.1M | \$592.0M |
| 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) | 1.4 | 1.4 | 1.4 |
| General Fund unreserved fund balance at year end | \$55.7 M | \$54.5M | \$50.4M |
| Division of Finance expenditures as a percent of County operating fund expenditures | 1.96% | 1.84% | 2.01% |
| County debt per citizen | \$366 | \$355 | \$325 |
| Goal: Continue to receive the highest bond rating awarded | | | |
| Standard & Poor’s bond rating | AAA | AAA | AAA |
| Moody’s bond rating | Aa1 | Aa1 | Aa1 |
| Fitch bond rating | AAA | AAA | AAA |
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Significant Adjustments From Previous Budget Year

- Shifted 7.0 FTE to Finance Support Services
- Shifted 1.0 FTE to Accounting

| Expenditures | Revenue | FTEs |
|--------------|---------|--------|
| (384,600) | | (7.00) |
| (37,919) | | (1.00) |

Total (422,519) - (8.00)

Budget Summary by Category

| | 2008 Actual | 2009 Adopted | 2009 Revised | 2010 Budget | % Chg. 09-10 |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------|
| Expenditures | | | | | |
| Personnel | 654,482 | 733,656 | 374,775 | 374,379 | -0.1% |
| Contractual Services | 170,523 | 141,350 | 171,768 | 142,650 | -17.0% |
| Debt Service | - | - | - | - | |
| Commodities | 16,024 | 8,000 | 8,000 | 6,000 | -25.0% |
| Capital Improvements | - | - | - | - | |
| Capital Equipment | - | - | - | - | |
| Interfund Transfers | - | - | - | - | |
| Total Expenditures | 841,029 | 883,006 | 554,543 | 523,029 | -5.7% |
| Revenue | | | | | |
| Taxes | 122,383,985 | 127,940,022 | 127,940,022 | 136,311,446 | 6.5% |
| Intergovernmental | 44,279 | 83,527 | 83,527 | - | -100.0% |
| Charges For Service | 67,875 | 17,548 | 17,548 | 23,386 | 33.3% |
| Other Revenue | 8,206,102 | 6,713,333 | 6,713,333 | 7,983,596 | 18.9% |
| Total Revenue | 130,702,240 | 134,754,430 | 134,754,430 | 144,318,428 | 7.1% |
| Full-Time Equivalents (FTEs) | 12.00 | 11.00 | 3.00 | 3.00 | 0.0% |

Budget Summary by Fund

| | 2009 Revised | 2010 Budget |
|---------------------------|-----------------|----------------|
| Expenditures | | |
| General Fund-110 | 554,543 | 523,029 |
| Total Expenditures | 554,543 | 523,029 |

Budget Summary by Program

| Program | Fund | Expenditures | | | | 2010 Budget | % Chg. 09-10 | Full-Time Equivalents (FTEs) | | |
|--------------------------|------|----------------|-----------------|-----------------|-----------------|----------------|-----------------|------------------------------|----------------|--|
| | | 2008 Actual | 2009 Adopted | 2009 Revised | 2009 Adopted | | | 2009 Revised | 2010 Budget | |
| Chief Financial Officer | 110 | 694,311 | 717,686 | 549,821 | 523,029 | -4.9% | 7.00 | 3.00 | 3.00 | |
| Finance Division Support | 110 | 146,718 | 165,320 | 4,722 | - | -100.0% | 4.00 | - | - | |
| Total | | 841,029 | 883,006 | 554,543 | 523,029 | -5.7% | 11.00 | 3.00 | 3.00 | |



Personnel Summary by Fund

| Position Title(s) | Fund | Band | Budgeted Personnel Costs | | | Full-Time Equivalents (FTEs) | | |
|---------------------------------------|------|------|--------------------------|-----------------|----------------|------------------------------|-----------------|----------------|
| | | | 2009 Adopted | 2009 Revised | 2010 Budget | 2009 Adopted | 2009 Revised | 2010 Budget |
| Chief Financial Officer | 110 | B534 | 118,961 | 126,819 | 126,819 | 1.00 | 1.00 | 1.00 |
| Assistant Chief Financial Office | 110 | B533 | 95,419 | 104,178 | 104,178 | 1.00 | 1.00 | 1.00 |
| Special Projects Manager | 110 | B325 | 50,339 | - | - | 1.00 | - | - |
| Internal Auditor | 110 | B324 | 37,295 | - | - | 1.00 | - | - |
| Training Coordinator | 110 | B322 | 49,839 | - | - | 1.00 | - | - |
| Administrative Officer | 110 | B321 | 50,934 | 52,083 | 52,083 | 1.00 | 1.00 | 1.00 |
| Accounting Technician | 110 | B218 | 123,377 | - | - | 4.00 | - | - |
| Fiscal Associate | 110 | B216 | 27,200 | - | - | 1.00 | - | - |
| Subtotal | | | | | 283,080 | 11.00 | 3.00 | 3.00 |
| Add: | | | | | | | | |
| Budgeted Personnel Savings (Turnover) | | | | | - | | | |
| Compensation Adjustments | | | | | 1,042 | | | |
| Overtime/On Call | | | | | 35 | | | |
| Benefits | | | | | 90,222 | | | |
| Total Personnel Budget | | | | | 374,379 | | | |

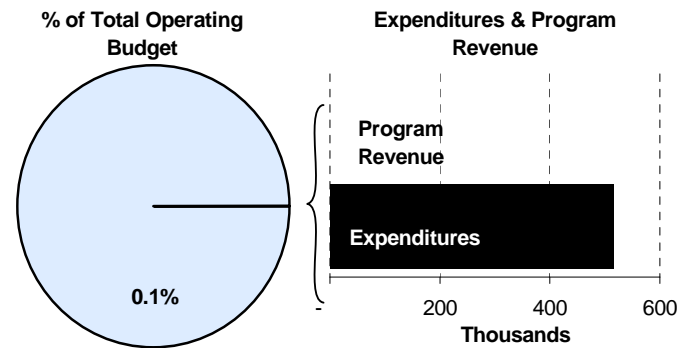
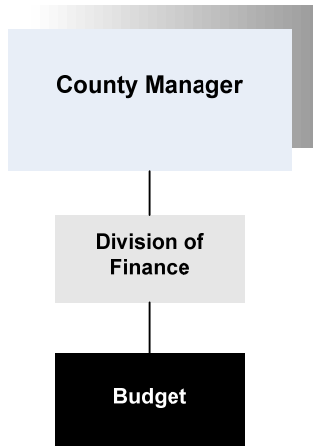




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Mission:

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



Program Information

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

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

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

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

Development of the adopted budget is a joint effort between individual departments, the Budget Office, the County Manager’s Office, and the Board of County Commissioners. The budget is developed in different phases to ensure statutory deadlines are met and development of the budget occurs in a manner that provides all parties an opportunity to participate in the process and provide their valuable input.

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

Departmental Sustainability Initiatives

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

In order to mitigate its impact on the environment, the Budget Office replaced their old shared printer with a new technology that will reduce the weight of replacement cartridges from the supplier, reducing costs and more importantly, fuel costs for shipping. Additionally, Budget staff participates on the County’s Waste Minimization Team and Sustainability Task Force. The Budget Office also recycles cans and paper and coordinates travel whenever possible by carpooling to conferences, meetings and trainings.

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

In regard to Sedgwick County’s financial and institutional viability, the Budget Office is constantly utilized to analyze potential programs, grants and agenda

items for the leadership of Sedgwick County to provide the necessary details for making informed decisions regarding the financial impact on the organization. The Quarterly Financial Report is developed in coordination with Accounting and provides leadership the benefit of receiving a regular snapshot on the financial health of the organization in a timely manner in lieu of waiting for annual information provided in the budget. Budget also provides a Financial Plan Live for leadership during the budget process, allowing them to see in real time how decisions will impact future years.

Department Accomplishments

For 26 consecutive years Sedgwick County has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award. The Budget Awards Program is designed to encourage governments to prepare budget documents of the highest quality to meet the needs of decision-makers and citizens.

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

Alignment with County Values

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

Goals & Initiatives

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

Awards & Accreditations

- **Government Finance Officers Association Distinguished Budget Presentation Award – 26th Consecutive Year**

Budget Adjustments

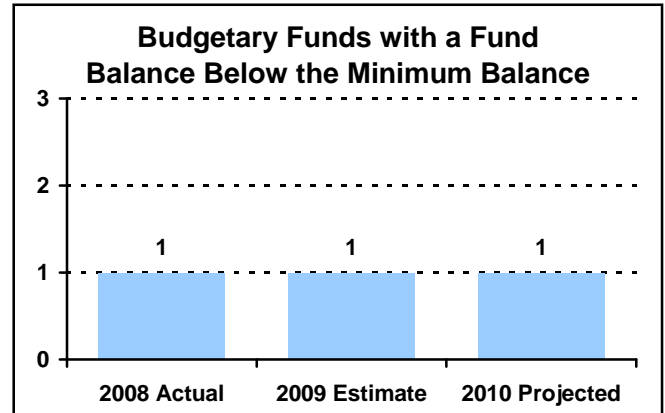
Changes to the Budget Office’s 2010 budget reflect an increase in benefits costs and a 2.0 percent general pay adjustment for employees earning less than \$75,000. No increases were provided for contractals, commodities, and capital equipment from the 2009 Adopted budget for property tax supported funds. A future challenge for the Office will be developing budgets to pay for upcoming capital projects and new programs while maintaining a structurally balanced budget.

PERFORMANCE MEASURE HIGHLIGHTS

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

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

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



| Department Performance Measures | 2008 Actual | 2009 Est. | 2010 Proj. |
|---|-------------|-----------|------------|
| Goal: Maintain unreserved fund balances as directed by the County’s fund balance policy | | | |
| Number of budgetary funds with an ending unreserved fund balance below the minimum balance requirements for all funds subject to the fund balance policy (KPI) | 1 | 1 | 1 |
| Goal: Provide County decision-makers with accurate and timely budget and financial planning information | | | |
| Accuracy of financial plan revenue projections – property tax supported funds (excludes transfers from other funds) (- indicates under estimated, + indicates over estimated) | +3.4% | +/-5.0% | +/-5.0% |
| Accuracy of financial plan expenditure projections – property tax supported funds (excludes transfers from other funds) (- indicates under estimated, + indicates over estimated) | -4.0% | +/-5.0% | +/-5.0% |
| Goal: Ensure that pertinent and accurate budget information is accessible to the public | | | |
| Received GFOA Distinguished Budget Presentation Award | Yes | Yes | Yes |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Significant Adjustments From Previous Budget Year

Expenditures Revenue FTEs

- No significant adjustments for the budget year

Total _____ _____ _____

| Budget Summary by Category | | | | | | Budget Summary by Fund | | |
|-------------------------------------|----------------|-----------------|-----------------|----------------|-----------------|---------------------------|-----------------|----------------|
| | 2008 Actual | 2009 Adopted | 2009 Revised | 2010 Budget | % Chg. 09-10 | Expenditures | 2009 Revised | 2010 Budget |
| Expenditures | | | | | | | | |
| Personnel | 422,305 | 439,278 | 439,278 | 495,245 | 12.7% | General Fund-110 | 459,827 | 515,794 |
| Contractual Services | 11,607 | 13,063 | 13,063 | 11,656 | -10.8% | | | |
| Debt Service | - | - | - | - | | | | |
| Commodities | 7,670 | 7,486 | 7,486 | 8,893 | 18.8% | | | |
| Capital Improvements | - | - | - | - | | | | |
| Capital Equipment | - | - | - | - | | | | |
| Interfund Transfers | - | - | - | - | | | | |
| Total Expenditures | 441,582 | 459,827 | 459,827 | 515,794 | 12.2% | Total Expenditures | 459,827 | 515,794 |
| Revenue | | | | | | | | |
| Taxes | - | - | - | - | | | | |
| Intergovernmental | - | - | - | - | | | | |
| Charges For Service | - | - | - | - | | | | |
| Other Revenue | 244 | - | - | - | | | | |
| Total Revenue | 244 | - | - | - | | | | |
| Full-Time Equivalents (FTEs) | 6.00 | 6.00 | 6.00 | 6.00 | 0.0% | | | |

| Budget Summary by Program | | | | | | Full-Time Equivalents (FTEs) | | | |
|---------------------------|------|----------------|-----------------|-----------------|----------------|------------------------------|-----------------|-----------------|----------------|
| Program | Fund | Expenditures | | | 2010 Budget | % Chg. 09-10 | 2009 Adopted | 2009 Revised | 2010 Budget |
| | | 2008 Actual | 2009 Adopted | 2009 Revised | | | | | |
| Budget Office | 110 | 441,582 | 459,827 | 459,827 | 515,794 | 12.2% | 6.00 | 6.00 | 6.00 |
| Total | | 441,582 | 459,827 | 459,827 | 515,794 | 12.2% | 6.00 | 6.00 | 6.00 |



Personnel Summary by Fund

| Position Title(s) | Fund | Band | Budgeted Personnel Costs | | | Full-Time Equivalents (FTEs) | | | |
|---------------------------------------|------|------|--------------------------|-----------------|----------------|------------------------------|-----------------|----------------|-------------|
| | | | 2009 Adopted | 2009 Revised | 2010 Budget | 2009 Adopted | 2009 Revised | 2010 Budget | |
| Budget Director | 110 | B431 | 82,409 | 89,975 | 89,975 | 1.00 | 1.00 | 1.00 | |
| Principal Management Analyst | 110 | B327 | 61,832 | 70,255 | 70,255 | 1.00 | 1.00 | 1.00 | |
| Management Analyst III | 110 | B326 | 97,312 | 111,774 | 111,774 | 2.00 | 2.00 | 2.00 | |
| Management Analyst II | 110 | B324 | 84,000 | 90,250 | 90,250 | 2.00 | 2.00 | 2.00 | |
| Subtotal | | | | | 362,254 | | 6.00 | 6.00 | 6.00 |
| Add: | | | | | | | | | |
| Budgeted Personnel Savings (Turnover) | | | | | (3,623) | | | | |
| Compensation Adjustments | | | | | 5,446 | | | | |
| Overtime/On Call | | | | | - | | | | |
| Benefits | | | | | 131,168 | | | | |
| Total Personnel Budget | | | | | 495,245 | | | | |

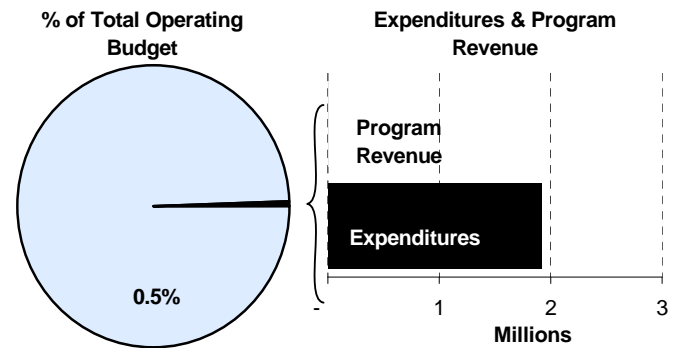
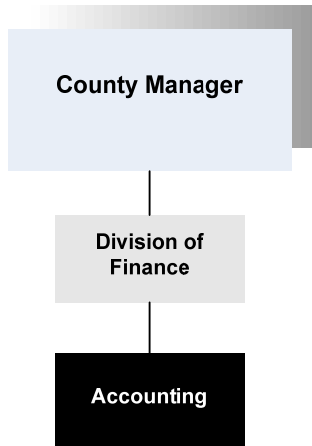




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Mission:

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



Program Information

Broadly defined, the Accounting Department’s responsibilities include providing accurate financial information for financial reporting and effective decision-making, as well as transparent reporting to enable citizens to evaluate the public services Accounting provides across the entire County. More specifically, the Accounting Department maintains the County’s general ledger to ensure financial transactions are recorded appropriately in accordance with Generally Accepted Accounting Principles (GAAP). The Accounting Department also coordinates external audit activities, produces interim and annual financial reports and serves to provide an adequate internal control structure to safeguard County assets.

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

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

Major functions performed by the Accounting Department include:

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

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

Departmental Sustainability Initiatives

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

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

Regarding financial and institutional viability, the Accounting Department has made decisions to improve its efficiency and effectiveness. Accounting is currently partnering with DIO and ERP to implement a process to electronically workflow accounts payable documents along with the financial system entry document(s). This will cut down on hard copy paper flow and number of copies made and filed by departments, while improving the availability of document information to SAP users. Also, Accounting’s surplus property business model has been rebuilt “from the ground up” in an effort to improve services to internal department customers and increase the revenues from surplus sales.

In relationship to social equity, Accounting provides services to their internal customers, all County departments, as quickly and effectively as possible. Accounting also assigns responsibilities across their team members and cross-train staff so that services can be provided at all times.

Department Accomplishments

An initiative for the Accounting Department is the creation of the Popular Annual Financial Report (PAFR) for citizens. For two years, the PAFR has been published for the purpose of concisely presenting, in a brochure-type document, the actual financial results of the County for the previous fiscal year. The report will provide community highlights as well as key County service indicators which will enable citizens to gain a quick view of the County “business.” Citizens will also be directed to the Sedgwick County website for more detailed financial information in the Comprehensive Annual Financial Report (CAFR) or budget documents.

The end goal is a more financially transparent Sedgwick County. In 2008, the Government Finance Officers Association (GFOA) presented Accounting with the Certificate of Achievement for Financial Reporting for its CAFR and the Popular Annual Financial Reporting Award for its PAFR

The Accounting Department is addressing succession planning and staff development through training opportunities from the GFOA and by staying current with both grant making and federal and state regulatory requirements. Both organizational and personal leadership development are the focus of departmental training for all Accounting team members. Employees are given growth opportunities in all areas of their careers and encouraged to develop their skills.

Budget Adjustments

Changes to the Accounting Department’s 2010 budget reflect an increase in benefits costs and a 2.0 percent general pay adjustment for employees earning less than \$75,000. No increases were provided for contractals, commodities, and capital equipment from the 2009 Adopted budget for property tax supported funds. Also, one position was shifted from the Chief Financial Officer to the Accounting Department.

Alignment with County Values

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

Goals & Initiatives

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

Awards & Accreditations

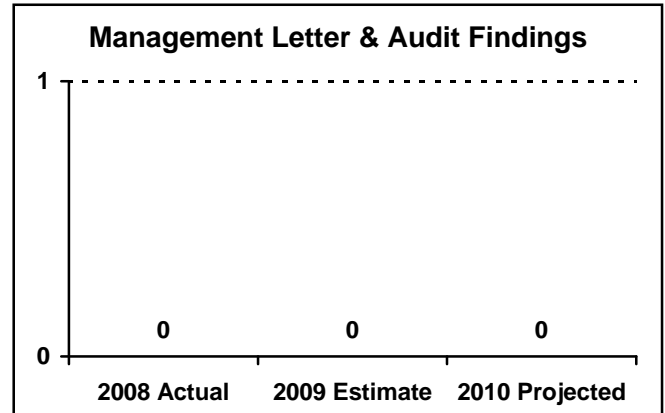
- **Government Finance Officers Association Certificate of Excellence in Financial Reporting**

PERFORMANCE MEASURE HIGHLIGHTS

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

Pertinent Management Letter and Audit Findings -

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



| Department Performance Measures | 2008 Actual | 2009 Est. | 2010 Proj. |
|---|-------------|-----------|------------|
| Goal: Provide adequate internal control structure to safeguard County assets | | | |
| Pertinent management letter and audit findings (KPI) | 0 | 0 | 0 |
| Goal: Prudently manage County financial resources | | | |
| Maintain a minimum debt rating of AA+ (S&P) | AAA | AAA | AAA |
| Process vendor payments within average 7 days of document entry | 3.6 | 3.5 | 3.5 |
| Average number of off-cycle payroll payments per period | 2 | 2 | 2 |
| Investment return compared to benchmark | + | + | - |
| Goal: Provide accurate and timely financial information to decision-makers | | | |
| Comments received from GFOA financial reporting | 4 | 4 | 4 |
| | | | |
| | | | |
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| | | | |
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| | | | |

Significant Adjustments From Previous Budget Year

- Shifted 1.0 FTE from Chief Financial Officer

| Expenditures | Revenue | FTEs |
|--------------|---------|------|
| 37,919 | | 1.00 |

| | | | |
|--------------|--------|---|------|
| Total | 37,919 | - | 1.00 |
|--------------|--------|---|------|

Budget Summary by Category

| Expenditures | 2008 | 2009 | 2009 | 2010 | % Chg. |
|-------------------------------------|-------------------|------------------|------------------|------------------|---------------|
| | Actual | Adopted | Revised | | |
| Personnel | 703,745 | 762,079 | 797,463 | 853,630 | 7.0% |
| Contractual Services | 886,309 | 1,027,870 | 1,027,870 | 1,005,370 | -2.2% |
| Debt Service | - | - | - | - | - |
| Commodities | 52,186 | 39,600 | 39,600 | 62,100 | 56.8% |
| Capital Improvements | - | - | - | - | - |
| Capital Equipment | - | - | - | - | - |
| Interfund Transfers | - | - | - | - | - |
| Total Expenditures | 1,642,241 | 1,829,549 | 1,864,933 | 1,921,100 | 3.0% |
| Revenue | | | | | |
| Taxes | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges For Service | - | - | - | - | - |
| Other Revenue | 16,547,416 | 7,598,688 | 7,598,688 | 5,137,984 | -32.4% |
| Total Revenue | 16,547,416 | 7,598,688 | 7,598,688 | 5,137,984 | -32.4% |
| Full-Time Equivalents (FTEs) | 12.00 | 12.00 | 13.00 | 13.00 | 0.0% |

Budget Summary by Fund

| Expenditures | 2009 | 2010 |
|---------------------------|------------------|------------------|
| | Revised | Budget |
| General Fund-110 | 1,864,933 | 1,921,100 |
| Total Expenditures | 1,864,933 | 1,921,100 |

Budget Summary by Program

| Program | Fund | Expenditures | | | | 2010 | % Chg. | Full-Time Equivalents (FTEs) | | |
|--------------------|------|------------------|------------------|------------------|------------------|-------------|--------------|------------------------------|--------------|------|
| | | 2008 | 2009 | 2009 | 2010 | | | 2009 | 2009 | 2010 |
| | | Actual | Adopted | Revised | Budget | 09-10 | Adopted | Revised | Budget | |
| Accounts Payable | 110 | 220,577 | 251,066 | 286,450 | 301,387 | 5.2% | 4.00 | 5.00 | 5.00 | |
| Payroll | 110 | 129,658 | 137,591 | 137,591 | 152,589 | 10.9% | 2.00 | 2.00 | 2.00 | |
| Revenue Management | 110 | 997,340 | 1,123,017 | 1,123,017 | 1,131,851 | 0.8% | 2.00 | 2.00 | 2.00 | |
| General Accounting | 110 | 294,665 | 317,875 | 317,875 | 335,273 | 5.5% | 4.00 | 4.00 | 4.00 | |
| Total | | 1,642,241 | 1,829,549 | 1,864,933 | 1,921,100 | 3.0% | 12.00 | 13.00 | 13.00 | |



Personnel Summary by Fund

| Position Title(s) | Fund | Band | Budgeted Personnel Costs | | | Full-Time Equivalents (FTEs) | | | |
|---------------------------------------|------|------|--------------------------|--------------|----------------|------------------------------|--------------|--------------|--------------|
| | | | 2009 Adopted | 2009 Revised | 2010 Budget | 2009 Adopted | 2009 Revised | 2010 Budget | |
| County Controller | 110 | B431 | 82,409 | 89,975 | 89,975 | 1.00 | 1.00 | 1.00 | |
| Revenue Manager | 110 | B326 | 68,534 | 74,093 | 74,093 | 1.00 | 1.00 | 1.00 | |
| Accounting Manager | 110 | B326 | 64,516 | 69,745 | 69,745 | 1.00 | 1.00 | 1.00 | |
| Payroll Manager | 110 | B326 | 51,547 | 54,155 | 54,155 | 1.00 | 1.00 | 1.00 | |
| Principal Accountant | 110 | B326 | 44,605 | 52,324 | 52,324 | 1.00 | 1.00 | 1.00 | |
| Senior Accountant | 110 | B324 | 37,293 | 45,278 | 45,278 | 1.00 | 1.00 | 1.00 | |
| Senior Revenue Specialist | 110 | B322 | 51,320 | 53,917 | 53,917 | 1.00 | 1.00 | 1.00 | |
| Payroll Analyst | 110 | B322 | 38,601 | 39,994 | 39,994 | 1.00 | 1.00 | 1.00 | |
| Accountant | 110 | B220 | 39,157 | 33,105 | 33,105 | 1.00 | 1.00 | 1.00 | |
| Administrative Specialist | 110 | B219 | 32,304 | 35,974 | 35,974 | 1.00 | 1.00 | 1.00 | |
| Accounting Technician | 110 | B218 | 56,830 | 57,292 | 57,131 | 2.00 | 2.00 | 2.00 | |
| Fiscal Associate | 110 | B216 | - | 28,182 | 28,182 | - | 1.00 | 1.00 | |
| Subtotal | | | | | 633,873 | | 12.00 | 13.00 | 13.00 |
| Add: | | | | | | | | | |
| Budgeted Personnel Savings (Turnover) | | | | | (1,910) | | | | |
| Compensation Adjustments | | | | | 10,896 | | | | |
| Overtime/On Call | | | | | 85 | | | | |
| Benefits | | | | | 210,686 | | | | |
| Total Personnel Budget | | | | | 853,630 | | | | |



• 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 2009, the Division of Information and Operations, Enterprise Resource Planning and Accounting worked to implement an electronic workflow process for accounts payable documents. This process cuts down on hard copy paper flow and hard copies made and filed, and improves the availability of document information to SAP financial system users.

Fund(s): General Fund 110

72001-110

| | 2008 | 2009 | 2009 | 2010 | % Chg. |
|-------------------------------------|----------------|----------------|----------------|----------------|-------------|
| | Actual | Adopted | Revised | Budget | 09-10 |
| Expenditures | | | | | |
| Personnel | 183,877 | 201,066 | 236,450 | 251,387 | 6.3% |
| Contractual Services | 10,620 | 30,000 | 30,000 | 18,000 | -40.0% |
| Debt Service | - | - | - | - | - |
| Commodities | 26,080 | 20,000 | 20,000 | 32,000 | 60.0% |
| Capital Improvements | - | - | - | - | - |
| Capital Equipment | - | - | - | - | - |
| Interfund Transfers | - | - | - | - | - |
| Total Expenditures | 220,577 | 251,066 | 286,450 | 301,387 | 5.2% |
| Revenue | | | | | |
| Taxes | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges For Service | - | - | - | - | - |
| Other Revenue | 14 | - | - | - | - |
| Total Revenue | 14 | - | - | - | - |
| Full-Time Equivalents (FTEs) | 4.00 | 4.00 | 5.00 | 5.00 | 0.0% |

Goal(s):

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

• Payroll

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

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

Fund(s): General Fund 110

72002-110

| | 2008 | 2009 | 2009 | 2010 | % Chg. |
|-------------------------------------|----------------|----------------|----------------|----------------|---------------|
| | Actual | Adopted | Revised | Budget | 09-10 |
| Expenditures | | | | | |
| Personnel | 120,718 | 124,091 | 124,091 | 139,089 | 12.1% |
| Contractual Services | 3,264 | 6,500 | 6,500 | 6,500 | 0.0% |
| Debt Service | - | - | - | - | - |
| Commodities | 5,676 | 7,000 | 7,000 | 7,000 | 0.0% |
| Capital Improvements | - | - | - | - | - |
| Capital Equipment | - | - | - | - | - |
| Interfund Transfers | - | - | - | - | - |
| Total Expenditures | 129,658 | 137,591 | 137,591 | 152,589 | 10.9% |
| Revenue | | | | | |
| Taxes | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges For Service | - | - | - | - | - |
| Other Revenue | 241 | 455 | 455 | 26 | -94.3% |
| Total Revenue | 241 | 455 | 455 | 26 | -94.3% |
| Full-Time Equivalents (FTEs) | 2.00 | 2.00 | 2.00 | 2.00 | 0.0% |

Goal(s):

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



• Revenue Management

Revenue Management seeks grant funding, prepares grant reports, coordinates Single Audit activities performed by the external auditors, monitors outside billing for Emergency Medical Services, and ensures compliance throughout County operations with cash handling policies and procedures. Earnings related to investment activities are recorded under Revenue Management.

In the 2008 budget, merchant services fees for tax and fee payments were shifted from the Treasurer's Office to Revenue Management. As more citizens use electronic payment options (debit and credit cards), Revenue Management incurs an increase in these fees. Merchant service fees are considered a necessary cost of doing business with the taxpayers of Sedgwick County.

Fund(s): General Fund 110

72003-110

| Expenditures | 2008 | 2009 | 2009 | 2010 | % Chg. |
|-------------------------------------|-------------------|------------------|------------------|------------------|---------------|
| | Actual | Adopted | Revised | | |
| Personnel | 157,908 | 164,047 | 164,047 | 172,881 | 5.4% |
| Contractual Services | 836,382 | 951,370 | 951,370 | 951,370 | 0.0% |
| Debt Service | - | - | - | - | - |
| Commodities | 3,050 | 7,600 | 7,600 | 7,600 | 0.0% |
| Capital Improvements | - | - | - | - | - |
| Capital Equipment | - | - | - | - | - |
| Interfund Transfers | - | - | - | - | - |
| Total Expenditures | 997,340 | 1,123,017 | 1,123,017 | 1,131,851 | 0.8% |
| Revenue | | | | | |
| Taxes | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges For Service | - | - | - | - | - |
| Other Revenue | 16,542,933 | 7,598,233 | 7,598,233 | 5,133,645 | -32.4% |
| Total Revenue | 16,542,933 | 7,598,233 | 7,598,233 | 5,133,645 | -32.4% |
| Full-Time Equivalents (FTEs) | 2.00 | 2.00 | 2.00 | 2.00 | 0.0% |

Goal(s):

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

• General Accounting

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

Fund(s): General Fund 110

72004-110

| Expenditures | 2008 | 2009 | 2009 | 2010 | % Chg. |
|-------------------------------------|----------------|----------------|----------------|----------------|-------------|
| | Actual | Adopted | Revised | | |
| Personnel | 241,242 | 272,875 | 272,875 | 290,273 | 6.4% |
| Contractual Services | 36,043 | 40,000 | 40,000 | 29,500 | -26.3% |
| Debt Service | - | - | - | - | - |
| Commodities | 17,381 | 5,000 | 5,000 | 15,500 | 210.0% |
| Capital Improvements | - | - | - | - | - |
| Capital Equipment | - | - | - | - | - |
| Interfund Transfers | - | - | - | - | - |
| Total Expenditures | 294,665 | 317,875 | 317,875 | 335,273 | 5.5% |
| Revenue | | | | | |
| Taxes | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges For Service | - | - | - | - | - |
| Other Revenue | 4,228 | - | - | 4,313 | - |
| Total Revenue | 4,228 | - | - | 4,313 | - |
| Full-Time Equivalents (FTEs) | 4.00 | 4.00 | 4.00 | 4.00 | 0.0% |

Goal(s):

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

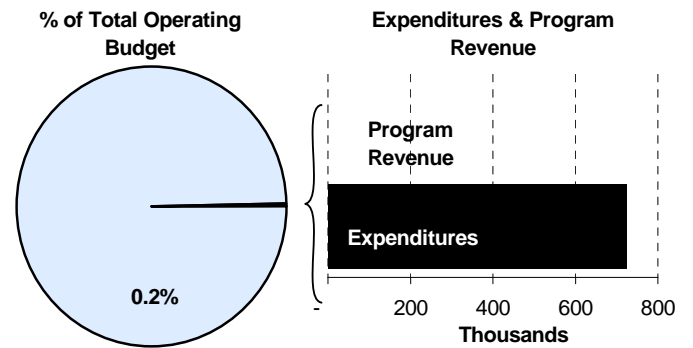
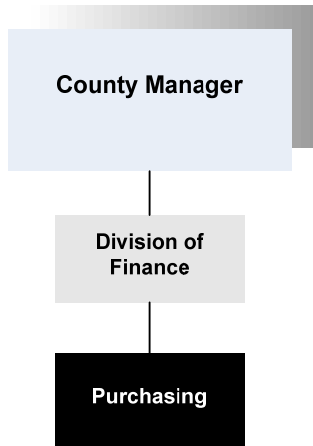




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Mission:

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



Program Information

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

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

Charter 57 states, “Whenever a purchase must be offered to responsible vendors the Purchasing Director shall determine the procedure for compliance. Purchases of \$1,500 to \$10,000 shall be offered by informal bid/proposal. Purchases of more than \$10,000 shall be offered by sealed bid/proposal. Any purchase, in lieu of informal or sealed bids or proposals, may be offered to responsible vendors by use of an internet-based auction

or reverse auction service. All requests for bids/proposals shall be advertised at the discretion of the Purchasing Director. Competitive sealed bids/proposals shall be opened at a time and place specified pursuant to said public notice. The Purchasing Director shall make the determination as to whether purchases subject to this Resolution shall be made by request for bids or requests for proposals.”

Charter 57 also establishes a Sedgwick County Board of Bids and Contracts, which is responsible for recommending the purchase of materials, supplies, equipment and services in excess of \$25,000 and approves purchases between \$10,000 and \$25,000 when required. The Board reviews other purchases that may be requested from time to time at the discretion of the Purchasing Director. The Board of Bids and Contracts is composed of five members. The chairperson is the Director of Accounting, and the Director of the Division of Public Works is vice-chairperson. In addition, there is a representative from the Sedgwick County elected officials other than a County Commissioner appointed by the County Manager, one representative from the Eighteenth Judicial District to be determined by the

Chief Judge, and a member at large appointed by the County Manager from a roster listing all division and department directors. Members appointed by the County Manager serve two-year terms and continue serving until a successor is appointed. The County Counselor or an assistant designated by the County Counselor serves in an advisory capacity to the Board.

The Purchasing Department facilitates purchases of goods and services exceeding \$1,500 per transaction. The County Manager approves purchases between \$10,000 and \$25,000 with the low bid being accepted. Purchases in excess of \$25,000 require recommendation of the Board of Bids and Contracts and approval from the Board of County Commissioners. Operating Departments’ personnel are authorized to make purchases of less than \$1,500 using County purchasing cards.

Departmental Sustainability Initiatives

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

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

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

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

Department Accomplishments

The Purchasing Department continues to invest in succession planning and staff development. Specifically, all Purchasing Agents attend training and seminars to enhance their skills and knowledge of their field, while Senior Purchasing Agents focus their training on organizational leadership and management.

Four of the six purchasing staff members responsible for generating bids and proposals have received certification in the purchasing profession. Certifications are offered through the Institute of Supply Management and the National Institute of Government Purchasing. The certifications recognize experience, innovation, skills and knowledge of the purchasing agent in the primary areas of management, business practices, economics, inventory management, and negotiation.

Budget Adjustments

Changes to the Purchasing Department’s 2010 budget reflect an increase in benefits costs and a 2.0 percent general pay adjustment for employees earning less than \$75,000. No increases were provided for contractals, commodities, and capital equipment from the 2009 Adopted budget for property tax supported funds, which the exception of a \$48,397 adjustment related to the County selecting the Wichita Eagle as the official County newspaper. Purchasing’s budget was also adjusted by \$31,108 for lease cost savings due to moving into the main Courthouse.

The largest challenge on the horizon for Purchasing is keeping up with the growing demands of a growing County. As workload increases the only way to keep up with requirements is to find innovative ways to improve processes.

Alignment with County Values

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

Goals & Initiatives

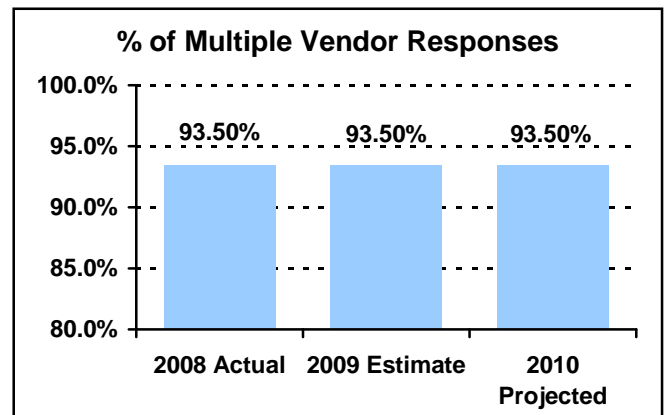
- **Create a procurement process that exhibits professionalism and enhances learning opportunities and improved working relationships for internal and external customers**
- **Ensure that the procurement process is open, fair and provides opportunities for all interested vendors**
- **Products and services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

PERFORMANCE MEASURE HIGHLIGHTS

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

Percent of Multiple Vendor Responses -

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



| Department Performance Measures | 2008 Actual | 2009 Est. | 2010 Proj. |
|--|-------------|-----------|------------|
| Goal: Ensure that the procurement process is open, fair and provides opportunities for all interested vendors | | | |
| Percent of multiple vendor responses (KPI) | 93.50% | 93.50% | 93.50% |
| Average number of vendors responding per bid | 4.71 | 4.50 | 4.50 |
| Percent of bid responses from disadvantaged business enterprises | 16.8% | 12.5% | 12.0% |
| Percent of dollars awarded to disadvantaged business enterprises | 5.9% | 4.5% | 4.5% |
| Percent of dollars paid to disadvantaged business enterprises | 3.4% | 4.5% | 4.5% |
| Goal: Create a procurement process that exhibits professionalism and enhances learning opportunities and improved working relationships for internal and external customers | | | |
| Annual number of vendor training sessions | 17 | 10 | 12 |
| Annual number of staff training sessions | 26 | 16 | 17 |
| Goal: Provide products and services in a timely manner for the best possible price | | | |
| Number of monthly bids processed | 51 | 28 | 29 |
| Average number of days from requisition to purchase order | 6.7 | 10.0 | 10.0 |
| Average number of days for informal bids | 6.7 | 4.5 | 5.0 |
| Average number of days for formal bids | 21.5 | 30.0 | 30.0 |
| Average number of days for proposals | 39.4 | 70.0 | 67.0 |

Significant Adjustments From Previous Budget Year

- Additional cost related to selecting the Wichita Eagle as the official County newspaper
- Lease cost savings by shifting staff from ECCO Plaza

| Expenditures | Revenue | FTEs |
|--------------|---------|------|
| 48,397 | | |
| (31,108) | | |

Total 17,289 - -

Budget Summary by Category

Budget Summary by Fund

| | 2008 Actual | 2009 Adopted | 2009 Revised | 2010 Budget | % Chg. 09-10 |
|-------------------------------------|----------------|-----------------|-----------------|----------------|-----------------|
| Expenditures | | | | | |
| Personnel | 525,384 | 580,517 | 580,517 | 608,796 | 4.9% |
| Contractual Services | 78,552 | 83,158 | 73,506 | 100,387 | 36.6% |
| Debt Service | - | - | - | - | - |
| Commodities | 6,206 | 14,907 | 10,021 | 14,967 | 49.4% |
| Capital Improvements | - | - | - | - | - |
| Capital Equipment | - | - | - | - | - |
| Interfund Transfers | - | - | - | - | - |
| Total Expenditures | 610,142 | 678,582 | 664,044 | 724,150 | 9.1% |
| Revenue | | | | | |
| Taxes | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges For Service | - | - | - | - | - |
| Other Revenue | 9 | 413 | 413 | 60 | -85.5% |
| Total Revenue | 9 | 413 | 413 | 60 | -85.5% |
| Full-Time Equivalents (FTEs) | 9.00 | 9.00 | 9.00 | 9.00 | 0.0% |

| | 2009 Revised | 2010 Budget |
|---------------------------|-----------------|----------------|
| Expenditures | | |
| General Fund-110 | 664,044 | 724,150 |
| Total Expenditures | 664,044 | 724,150 |

Budget Summary by Program

| Program | Fund | Expenditures | | | 2010 Budget | % Chg. 09-10 |
|--------------|------|----------------|-----------------|-----------------|----------------|-----------------|
| | | 2008 Actual | 2009 Adopted | 2009 Revised | | |
| Purchasing | 110 | 610,142 | 678,582 | 664,044 | 724,150 | 9.1% |
| Total | | 610,142 | 678,582 | 664,044 | 724,150 | 9.1% |

| Full-Time Equivalents (FTEs) | | |
|------------------------------|-----------------|----------------|
| 2009 Adopted | 2009 Revised | 2010 Budget |
| 9.00 | 9.00 | 9.00 |
| 9.00 | 9.00 | 9.00 |



Personnel Summary by Fund

| Position Title(s) | Fund | Band | Budgeted Personnel Costs | | | Full-Time Equivalents (FTEs) | | | |
|---------------------------------------|------|------|--------------------------|-----------------|----------------|------------------------------|-----------------|----------------|-------------|
| | | | 2009 Adopted | 2009 Revised | 2010 Budget | 2009 Adopted | 2009 Revised | 2010 Budget | |
| Purchasing Director | 110 | B431 | 82,573 | 90,153 | 90,153 | 1.00 | 1.00 | 1.00 | |
| Senior Purchasing Agent | 110 | B325 | 112,456 | 116,486 | 116,486 | 2.00 | 2.00 | 2.00 | |
| Purchasing Agent | 110 | B322 | 127,715 | 125,420 | 125,420 | 3.00 | 3.00 | 3.00 | |
| Administrative Specialist | 110 | B219 | 44,632 | 45,512 | 45,512 | 1.00 | 1.00 | 1.00 | |
| Purchasing Technician | 110 | B218 | 67,899 | 70,751 | 70,751 | 2.00 | 2.00 | 2.00 | |
| Subtotal | | | | | 448,322 | | 9.00 | 9.00 | 9.00 |
| Add: | | | | | | | | | |
| Budgeted Personnel Savings (Turnover) | | | | | (4,483) | | | | |
| Compensation Adjustments | | | | | 7,163 | | | | |
| Overtime/On Call | | | | | - | | | | |
| Benefits | | | | | 157,794 | | | | |
| Total Personnel Budget | | | | | 608,796 | | | | |

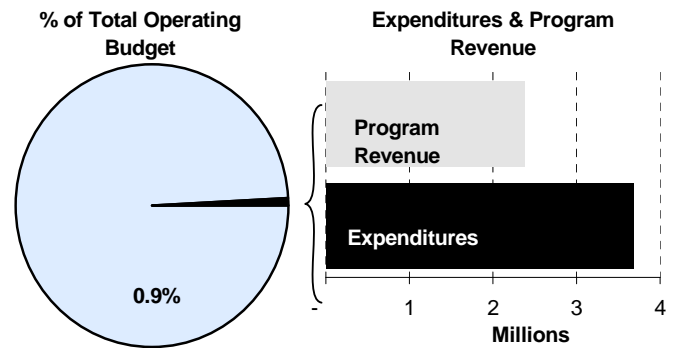
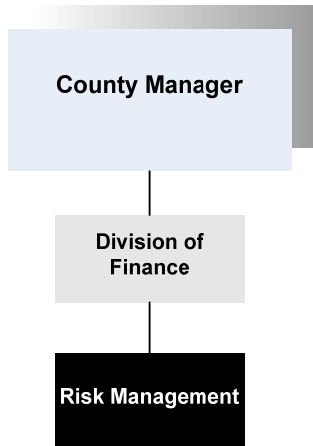




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Mission:

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



Program Information

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

Protecting Sedgwick County’s assets is the primary responsibility for Risk Management. This starts with establishing a safe work place for employees and a safe facility for visitors. Mandatory requirements stipulate that employees receive necessary safety training. Risk

Management performs follow up safety inspections to verify that prevention programs are adequate. Occasionally, Sedgwick County deems it 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. Additionally, a risk plan must include an appropriate amount of self retention and an appropriate amount of risk transfer to ensure there are adequate funds to pay for an adverse incident that might happen.

Risk Management also works with a contracted insurance agent or direct with insurance companies to procure appropriate insurance coverage, administers a self-insurance fund for the State mandated workers compensation benefit, and a self-insurance fund for liability, automobile, and property claims not otherwise insured. In addition, the Department processes claims, reviews contracts that require assumption or transfer of risk, conducts training sessions for employees, and assists with promotion of employee wellness and ergonomic work environments for employees.

Risk Management partners with multiple entities to accomplish its goals and mission. One partner is the Kansas Department of Labor, with whom Risk Management works closely on workers’ compensation and safety issues. The Kansas Self Insurers Association (KSIA) and the national and state chapter of the Public Risk Management Association (PRIMA) are also partners of the Risk Management Department.

Departmental Sustainability Initiatives

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

In an effort to enhance the financial and institutional viability of Sedgwick County, Risk Management works actively to establish and maintain a safe environment for citizens and employees of the County. The expectation is that Risk Management will do whatever possible to prevent an accident from occurring, by establishing plans and programs to mitigate the adverse effects if something does happen. Additionally, Risk Management strives to achieve the lowest cost of risk with proper allocation of resources for loss avoidance, loss prevention, loss assumption, self-insurance plans, or the purchase of insurance. Risk Management actively subrogates claims against liable third parties to minimize risk costs.

Department Accomplishments

The Risk Management Department has a number of key initiatives designed to reduce the County’s cost of risk. Cost of risk is defined as the cost of administration, insurance claims paid by the County, and the cost of employee accidents, figured on a per employee basis.

This measurement is designed to allow a comparison between the County departments regardless of size.

One key to a small cost of risk is loss prevention. To facilitate loss prevention activity, Risk Management has asked each department to establish a Safety Committee, with the goal of establishing a County-wide safety committee. To be effective, a loss prevention program must include an accident review component. Each accident should be reviewed to determine if it was preventable or non-preventable. This determination assists with establishing safe work place practices and appropriate training requirements. The goal to establish a County-wide Accident Review Board is ongoing.

Alignment with County Values

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

Goals & Initiatives

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

Risk Management encourages its employees to actively participate in PRIMA seminars and activities. For continued professional development Risk Management staff members are also participating in the Associate of Risk Management program which consists of three college level courses. In this way, employees are provided an opportunity to enhance their risk management skills and abilities.

Budget Adjustments

Changes to Risk Management’s 2010 budget reflect an increase in benefits costs and a 2.0 percent general pay adjustment for employees earning less than \$75,000. No increases were provided for contractals, commodities, and capital

equipment from the 2009 Adopted budget for property tax supported funds.

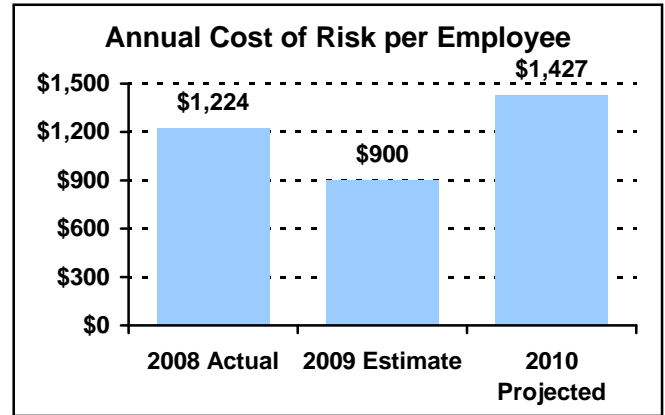
Risk Management’s budget, which is non-property tax supported, was adjusted to meet two needs. One adjustment is a \$163,987 increase for workers’ compensation and risk management settlements and medical professional services. Additionally, the budget was increased \$153,287 to purchase property insurance for new County facilities opening in 2010. Facilities opening in 2010 include the INTRUST Bank Arena and the National Center for Aviation Training.

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 | 2008 Actual | 2009 Est. | 2010 Proj. |
|---|-------------|-----------|------------|
| Goal: Maintain the cost of risk at a level less than two percent of the total of all fund expenditures | | | |
| Cost of risk per employee (KPI) | \$1,224 | \$900 | \$1,427 |
| Goal: Perform a safety inspection on at least seven County facilities on an annual basis | | | |
| Annual facility safety inspections | 18 | 9 | 12 |
| Goal: Process and pay claims in a timely manner | | | |
| Annual workers compensation claims | 352 | 370 | 360 |
| Annual preventable workers compensations claims | 166 | 165 | 160 |
| Annual non-preventable workers compensation claims | 186 | 205 | 200 |
| Annual vehicle claims | 128 | 160 | 155 |
| Annual preventable vehicle claims | 67 | 67 | 65 |
| Annual non-preventable vehicle claims | 61 | 93 | 90 |
| Annual general claims | 75 | 72 | 68 |
| Annual preventable general claims | 19 | 15 | 13 |
| Annual non-preventable general claims | 56 | 57 | 55 |
| | | | |
| | | | |
| | | | |

Significant Adjustments From Previous Budget Year

- Increase for Workers' Comp. and Risk Mgmt. settlements and medical professional services
- Increase to purchase property insurance for new facilities

| Expenditures | Revenue | FTEs |
|--------------|---------|------|
| 163,987 | | |
| 153,287 | | |

Total 317,274 - -

Budget Summary by Category

Budget Summary by Fund

| Expenditures | 2008 | 2009 | 2009 | 2010 | % Chg. | Expenditures | 2009 | 2010 |
|-------------------------------------|------------------|------------------|------------------|------------------|--------------|---------------------------|------------------|------------------|
| | Actual | Adopted | Revised | | | | Budget | 09-10 |
| Personnel | 465,472 | 463,976 | 463,976 | 498,034 | 7.3% | Risk Mgmt. Res.-612 | 1,389,188 | 1,600,392 |
| Contractual Services | 3,044,176 | 2,813,855 | 2,807,355 | 3,131,015 | 11.5% | Workers' Comp.-613 | 1,937,848 | 2,086,619 |
| Debt Service | - | - | - | - | - | | | |
| Commodities | 32,884 | 6,000 | 12,500 | 15,600 | 24.8% | | | |
| Capital Improvements | - | - | - | - | - | | | |
| Capital Equipment | - | 43,205 | 43,205 | 42,362 | -2.0% | | | |
| Interfund Transfers | 35,904 | - | - | - | - | | | |
| Total Expenditures | 3,578,437 | 3,327,036 | 3,327,036 | 3,687,011 | 10.8% | Total Expenditures | 3,327,036 | 3,687,011 |
| Revenue | | | | | | | | |
| Taxes | - | - | - | - | - | | | |
| Intergovernmental | - | - | - | - | - | | | |
| Charges For Service | 1,506,286 | 1,801,202 | 1,801,202 | 1,999,853 | 11.0% | | | |
| Other Revenue | 1,835,256 | 1,525,834 | 1,525,834 | 1,513,894 | -0.8% | | | |
| Total Revenue | 3,341,542 | 3,327,036 | 3,327,036 | 3,513,747 | 5.6% | | | |
| Full-Time Equivalents (FTEs) | 4.00 | 4.00 | 4.00 | 4.00 | 0.0% | | | |

Budget Summary by Program

| Program | Fund | Expenditures | | | | 2010 | % Chg. | Full-Time Equivalents (FTEs) | | |
|-----------------------|------|------------------|------------------|------------------|------------------|--------------|-------------|------------------------------|-------------|------|
| | | 2008 | 2009 | 2009 | 2010 | | | 2009 | 2009 | 2010 |
| | | Actual | Adopted | Revised | Budget | 09-10 | Adopted | Revised | Budget | |
| Risk Management | 612 | 1,668,193 | 1,389,188 | 1,389,188 | 1,600,392 | 15.2% | 2.50 | 2.50 | 2.50 | |
| Workers' Compensation | 613 | 1,910,244 | 1,937,848 | 1,937,848 | 2,086,619 | 7.7% | 1.50 | 1.50 | 1.50 | |
| Total | | 3,578,437 | 3,327,036 | 3,327,036 | 3,687,011 | 10.8% | 4.00 | 4.00 | 4.00 | |



Personnel Summary by Fund

| Position Title(s) | Fund | Band | Budgeted Personnel Costs | | | Full-Time Equivalents (FTEs) | | | |
|---------------------------------------|------|------|--------------------------|-----------------|----------------|------------------------------|-----------------|----------------|-------------|
| | | | 2009 Adopted | 2009 Revised | 2010 Budget | 2009 Adopted | 2009 Revised | 2010 Budget | |
| Risk Manager | 612 | B430 | 40,748 | 44,489 | 44,489 | 0.50 | 0.50 | 0.50 | |
| Safety Coordinator | 612 | B325 | 55,809 | 61,228 | 61,228 | 1.00 | 1.00 | 1.00 | |
| Claim Adjuster | 612 | B322 | 37,779 | 41,492 | 41,492 | 1.00 | 1.00 | 1.00 | |
| Risk Manager | 613 | B430 | 40,748 | 44,489 | 44,489 | 0.50 | 0.50 | 0.50 | |
| Work Comp Specialist | 613 | B322 | 38,903 | 42,726 | 42,726 | 1.00 | 1.00 | 1.00 | |
| Subtotal | | | | | 234,424 | | 4.00 | 4.00 | 4.00 |
| Add: | | | | | | | | | |
| Budgeted Personnel Savings (Turnover) | | | | | - | | | | |
| Compensation Adjustments | | | | | 2,909 | | | | |
| Overtime/On Call | | | | | - | | | | |
| Benefits | | | | | 260,701 | | | | |
| Total Personnel Budget | | | | | 498,034 | | | | |



• Risk Management

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

Fund(s): Risk Mgmt. Res.

| Expenditures | 2008 | 2009 | 2009 | 2010 | % Chg. |
|-------------------------------------|------------------|------------------|------------------|------------------|--------------|
| | Actual | Adopted | Revised | | |
| Personnel | 178,474 | 183,628 | 183,628 | 199,239 | 8.5% |
| Contractual Services | 1,421,052 | 1,158,855 | 1,152,355 | 1,343,691 | 16.6% |
| Debt Service | - | - | - | - | - |
| Commodities | 32,763 | 3,500 | 10,000 | 15,100 | 51.0% |
| Capital Improvements | - | - | - | - | - |
| Capital Equipment | - | 43,205 | 43,205 | 42,362 | -2.0% |
| Interfund Transfers | 35,904 | - | - | - | - |
| Total Expenditures | 1,668,193 | 1,389,188 | 1,389,188 | 1,600,392 | 15.2% |
| Revenue | | | | | |
| Taxes | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges For Service | - | - | - | - | - |
| Other Revenue | 1,743,752 | 1,389,188 | 1,389,188 | 1,445,540 | 4.1% |
| Total Revenue | 1,743,752 | 1,389,188 | 1,389,188 | 1,445,540 | 4.1% |
| Full-Time Equivalents (FTEs) | 2.50 | 2.50 | 2.50 | 2.50 | 0.0% |

Goal(s):

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

• Workers' Compensation

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

Fund(s): Workers' Comp. 613

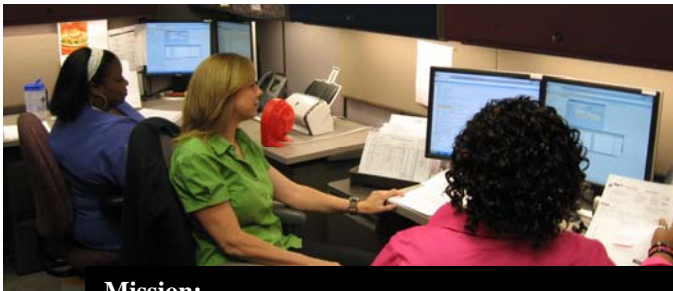
74001-613

| Expenditures | 2008 | 2009 | 2009 | 2010 | % Chg. |
|-------------------------------------|------------------|------------------|------------------|------------------|-------------|
| | Actual | Adopted | Revised | | |
| Personnel | 286,998 | 280,348 | 280,348 | 298,795 | 6.6% |
| Contractual Services | 1,623,124 | 1,655,000 | 1,655,000 | 1,787,324 | 8.0% |
| Debt Service | - | - | - | - | - |
| Commodities | 122 | 2,500 | 2,500 | 500 | -80.0% |
| Capital Improvements | - | - | - | - | - |
| Capital Equipment | - | - | - | - | - |
| Interfund Transfers | - | - | - | - | - |
| Total Expenditures | 1,910,244 | 1,937,848 | 1,937,848 | 2,086,619 | 7.7% |
| Revenue | | | | | |
| Taxes | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges For Service | 1,506,286 | 1,801,202 | 1,801,202 | 1,999,853 | 11.0% |
| Other Revenue | 91,504 | 136,646 | 136,646 | 68,354 | -50.0% |
| Total Revenue | 1,597,790 | 1,937,848 | 1,937,848 | 2,068,207 | 6.7% |
| Full-Time Equivalents (FTEs) | 1.50 | 1.50 | 1.50 | 1.50 | 0.0% |

Goal(s):

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

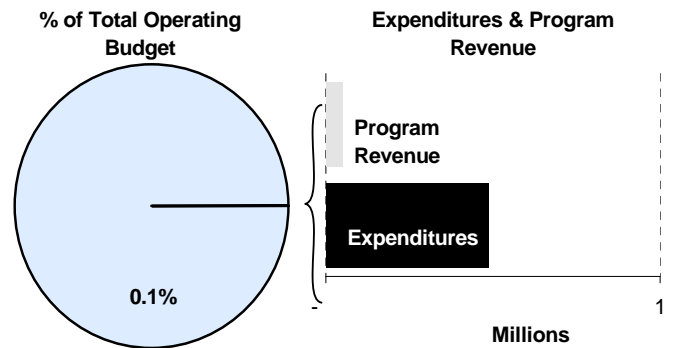
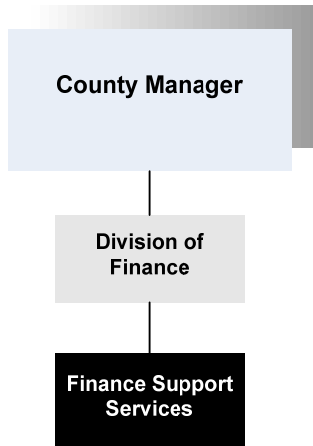




Troy Bruun
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Mission:

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



Program Information

The Finance Support Services Department’s primary responsibility is to provide internal financial services to Sedgwick County departments. There are four areas in which these services are provided, including SAP training, the internal audit function, the Tax System Director, and division support.

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

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

SAP training is provided through two classes: SAP Basic Navigation and Financial Basics, in addition to personal training sessions based on the information needed for an individual to complete their job assignment.

The County’s internal audit function is also housed in Finance Support Services. The Internal Auditor is charged with reviewing, on a test basis, departmental adherence to County financial policies and procedures. The Internal Auditor also ensures that departments adhere to state statutes and federal laws.

The County’s Tax System Director is incorporated into Finance Support Services. The Tax System Director is responsible for overseeing the implementation of Sedgwick County’s new property tax system. The Tax System Director works with the Appraiser, Register of Deeds, Treasurer, and the Division of Information and Operations, and the County’s vendor. The new property tax system is scheduled to go live in the spring of 2010.

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

Departmental Sustainability Initiatives

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

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

Department Accomplishments

While each of these four support functions existed previously, the Finance Support Services Department was created in 2009, to place these services components in the same department. In the division support area, a new process is currently being implemented to scan all invoices and packaging slips with automatic attachment from the County’s scanning database to SAP. This new process will allow departments to see the actual invoices or packaging slips when looking at detailed transactions in SAP.

Another accomplishment is the continued progress of the implementation of the County’s new property tax system, which will replace mainframe software that is currently used to perform property tax and land records administration. While this project will go live in March 2010, years of hard work have gone into the planning of this system, which required the collaboration of the Register of Deeds, County Clerk, County Treasurer, County Appraiser, Division of Finance, and the Division of Information and Operations.

The current system was written in the 1980’s and is maintained on a technology platform that lacks the flexibility for newer client server applications and is becoming increasingly expensive to maintain. The new system promises to provide several benefits, including work process improvements and efficiencies; more thorough and flexible reporting capabilities; better integration between the tax administration departments; more efficient delivery of data for management decision making; improved accuracy in tax administration; and improved information availability for internal users and citizens

Alignment with County Values

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

Goals & Initiatives

- **Expand support services to three divisions by the end of 2009**
- **Go live with the new tax system by September 2009**
- **Complete 2009 audit plan implement recommendations**

Budget Adjustments

Changes to Finance Support Services’ 2010 budget reflect an increase in benefits costs and a 2.0 percent general pay adjustment for employees earning less than \$75,000. No increases were provided for contractals, commodities, and capital equipment from the 2009 Adopted budget for property tax supported funds. Finance Support Services was created in 2009, which is why there was an increase of eight positions in 2009.

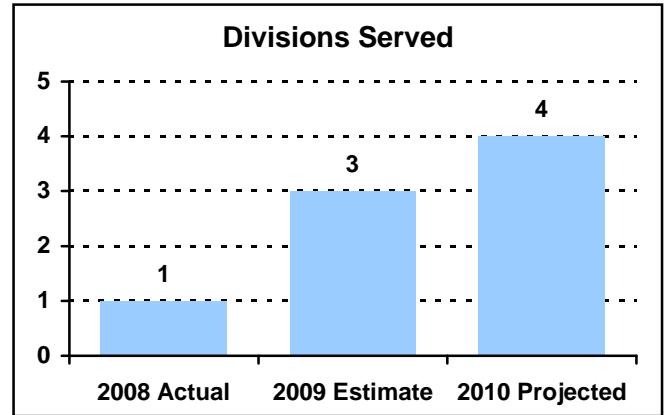
The main challenge of division support is centralizing finance processing currently being done in departments not included in the Division of Finance. This requires a high level of trust and communication between departments and finance staff with an ultimate goal of making the organization more effective and efficient.

PERFORMANCE MEASURE HIGHLIGHTS

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

Number of Divisions Served by Division Support -

- Measure of the number County divisions served by division support, within the Finance Support Services Department.



| Department Performance Measures | 2008 Actual | 2009 Est. | 2010 Proj. |
|---|-------------|-----------|------------|
| Goal: Expend division support services to three divisions by the end of 2009 | | | |
| Number of divisions served by division support services (KPI) | 1 | 3 | 4 |
| Goal: Go live with the tax system by March 2010 | | | |
| Go live date | n/a | n/a | March 2010 |
| Goal: Complete audit plan and implement recommendations | | | |
| Complete audit plan | Yes | Yes | Yes |
| Implement recommendations | Yes | Yes | Yes |
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Significant Adjustments From Previous Budget Year

- Additional Tax System Director position
- Shifted 7.0 FTE from Chief Financial Officer

| Expenditures | Revenue | FTEs |
|--------------|---------|------|
| 95,644 | | 1.00 |
| 384,600 | | 7.00 |

| | | | |
|--------------|---------|---|------|
| Total | 480,244 | - | 8.00 |
|--------------|---------|---|------|

Budget Summary by Category

| Expenditures | 2008 | 2009 | 2009 | 2010 | % Chg. |
|-------------------------------------|--------|---------|----------------|----------------|--------------|
| | Actual | Adopted | Revised | | |
| Personnel | - | - | 406,918 | 487,502 | 19.8% |
| Contractual Services | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Commodities | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - |
| Capital Equipment | - | - | - | - | - |
| Interfund Transfers | - | - | - | - | - |
| Total Expenditures | - | - | 406,918 | 487,502 | 19.8% |
| Revenue | | | | | |
| Taxes | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges For Service | - | - | - | 49,368 | - |
| Other Revenue | - | - | - | - | - |
| Total Revenue | - | - | - | 49,368 | - |
| Full-Time Equivalents (FTEs) | - | - | 8.00 | 8.00 | 0.0% |

Budget Summary by Fund

| Expenditures | 2009 | 2010 |
|---------------------------|----------------|----------------|
| | Revised | Budget |
| General Fund-110 | 406,918 | 487,502 |
| Total Expenditures | 406,918 | 487,502 |

Budget Summary by Program

| Program | Fund | Expenditures | | | | 2010 | % Chg. | Full-Time Equivalents (FTEs) | | |
|--------------------------|------|--------------|---------|----------------|----------------|--------------|---------|------------------------------|-------------|------|
| | | 2008 | 2009 | 2009 | 2010 | | | 2009 | 2009 | 2010 |
| | | Actual | Adopted | Revised | Budget | 09-10 | Adopted | Revised | Budget | |
| Finance Support Services | 110 | - | - | 406,918 | 487,502 | 19.8% | - | 8.00 | 8.00 | |
| Total | | - | - | 406,918 | 487,502 | 19.8% | - | 8.00 | 8.00 | |



Personnel Summary by Fund

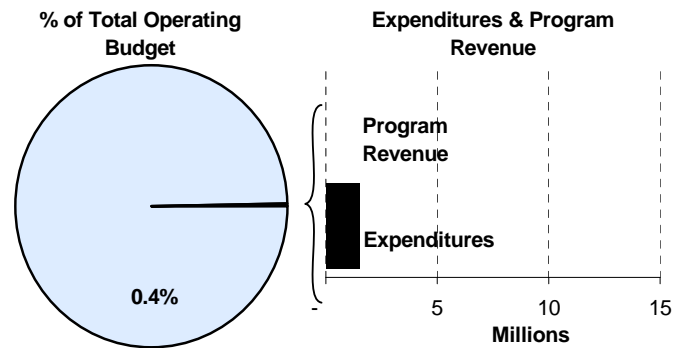
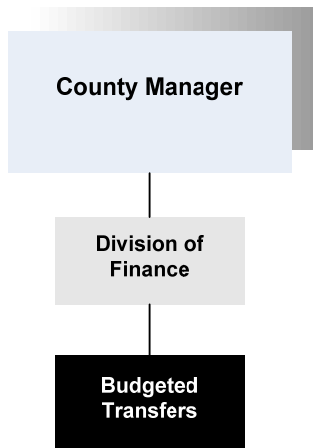
| Position Title(s) | Fund | Band | Budgeted Personnel Costs | | | Full-Time Equivalents (FTEs) | | | |
|---------------------------------------|------|------|--------------------------|-----------------|----------------|------------------------------|-----------------|----------------|-------------|
| | | | 2009 Adopted | 2009 Revised | 2010 Budget | 2009 Adopted | 2009 Revised | 2010 Budget | |
| Tax System Director | 110 | B429 | - | 70,122 | 70,122 | - | 1.00 | 1.00 | |
| Special Projects Manager | 110 | B325 | - | 51,638 | 51,638 | - | 1.00 | 1.00 | |
| Internal Auditor | 110 | B324 | - | 44,209 | 44,209 | - | 1.00 | 1.00 | |
| Training Coordinator | 110 | B322 | - | 51,638 | 51,638 | - | 1.00 | 1.00 | |
| Accounting Technician | 110 | B218 | - | 122,612 | 122,612 | - | 4.00 | 4.00 | |
| Subtotal | | | | | 340,219 | | - | 8.00 | 8.00 |
| Add: | | | | | | | | | |
| Budgeted Personnel Savings (Turnover) | | | | | - | | | | |
| Compensation Adjustments | | | | | 6,804 | | | | |
| Overtime/On Call | | | | | 133 | | | | |
| Benefits | | | | | 140,346 | | | | |
| Total Personnel Budget | | | | | 487,502 | | | | |



DIVISION OF FINANCE
BUDGETED TRANSFERS

Chris Chronis
Chief Financial Officer
525 N Main, Suite 823
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cchronis@sedgwick.gov

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



Program Information

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

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

Budget Adjustments

Budgeted Transfers increased \$82,917 from the Adopted 2009 budget. The adjustment is due to anticipated increases in budgeted transfers for Risk Management and grant matches in 2010.

Significant Adjustments From Previous Budget Year

- Anticipated increase in budgeted transfers for Risk Management and grant matches

| Expenditures | Revenue | FTEs |
|--------------|---------|------|
| 82,917 | | |

| | | | |
|--------------|--------|---|---|
| Total | 82,917 | - | - |
|--------------|--------|---|---|

Budget Summary by Category

| | 2008 Actual | 2009 Adopted | 2009 Revised | 2010 Budget | % Chg. 09-10 |
|-------------------------------------|------------------|------------------|------------------|------------------|-----------------|
| Expenditures | | | | | |
| Personnel | - | - | - | - | |
| Contractual Services | - | - | - | 244,815 | |
| Debt Service | - | - | - | - | |
| Commodities | - | - | - | - | |
| Capital Improvements | - | - | - | - | |
| Capital Equipment | - | - | - | - | |
| Interfund Transfers | 1,309,477 | 1,433,595 | 1,433,595 | 1,271,697 | -11.3% |
| Total Expenditures | 1,309,477 | 1,433,595 | 1,433,595 | 1,516,512 | 5.8% |
| Revenue | | | | | |
| Taxes | - | - | - | - | |
| Intergovernmental | - | - | - | - | |
| Charges For Service | - | - | - | - | |
| Other Revenue | - | - | - | - | |
| Total Revenue | - | - | - | - | |
| Full-Time Equivalents (FTEs) | - | - | - | - | |

Budget Summary by Fund

| Expenditures | 2009 Revised | 2010 Budget |
|---------------------------|------------------|------------------|
| General Fund-110 | 1,433,595 | 1,516,512 |
| Total Expenditures | 1,433,595 | 1,516,512 |

Budget Summary by Program

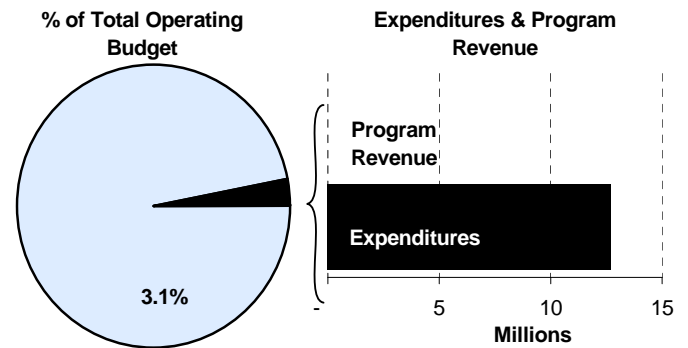
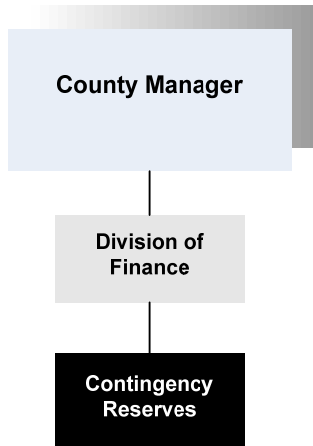
| Program | Fund | Expenditures | | | | 2010 Budget | % Chg. 09-10 | Full-Time Equivalents (FTEs) | | |
|--------------------|------|------------------|------------------|------------------|------------------|----------------|-----------------|------------------------------|----------------|--|
| | | 2008 Actual | 2009 Adopted | 2009 Revised | 2009 Adopted | | | 2009 Revised | 2010 Budget | |
| Budgeted Transfers | 110 | 1,309,477 | 1,433,595 | 1,433,595 | 1,516,512 | 5.8% | - | - | - | |
| Total | | 1,309,477 | 1,433,595 | 1,433,595 | 1,516,512 | 5.8% | - | - | - | |



DIVISION OF FINANCE
OPERATING RESERVE

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

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



Program Information

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

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

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

Both the BoCC and Operating Contingencies represent funding to address unanticipated costs due to public

emergency, service expansion or State mandates. Recent years have produced an increasing number of mandates that would not have been met absent this funding source.

The Public Safety Contingency represents funding reserved for both unanticipated operating costs resulting from a public emergency or State mandates, in addition to funding Public Safety services whose full cost can not be precisely estimated due to variances in uncontrollable variables or changes in service composition.

The Economic Development Reserve is used to provide economic development incentives which focus on long-term community growth and attracting new businesses and jobs.

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

Significant Adjustments From Previous Budget Year

- Reduction in BoCC Contingency

| Expenditures | Revenue | FTEs |
|--------------|---------|------|
| (315,000) | | |

| | | | |
|--------------|-----------|---|---|
| Total | (315,000) | - | - |
|--------------|-----------|---|---|

Budget Summary by Category

| | 2008 Actual | 2009 Adopted | 2009 Revised | 2010 Budget | % Chg. 09-10 |
|-------------------------------------|----------------|-------------------|-------------------|-------------------|-----------------|
| Expenditures | | | | | |
| Personnel | - | - | - | - | - |
| Contractual Services | (6,811) | 12,695,584 | 11,988,247 | 12,699,908 | 5.9% |
| Debt Service | - | - | - | - | - |
| Commodities | - | 96,000 | 96,000 | - | -100.0% |
| Capital Improvements | - | - | - | - | - |
| Capital Equipment | - | 180,000 | 180,000 | - | -100.0% |
| Interfund Transfers | 11,951 | - | - | - | - |
| Total Expenditures | 5,140 | 12,971,584 | 12,264,247 | 12,699,908 | 3.6% |
| Revenue | | | | | |
| Taxes | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges For Service | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Total Revenue | - | - | - | - | - |
| Full-Time Equivalents (FTEs) | - | - | - | - | - |

Budget Summary by Fund

| Expenditures | 2009 Revised | 2010 Budget |
|---------------------------|-------------------|-------------------|
| General Fund-110 | 12,264,247 | 12,699,908 |
| Total Expenditures | 12,264,247 | 12,699,908 |

Budget Summary by Program

| Program | Fund | Expenditures | | | | 2010 Budget | % Chg. 09-10 | Full-Time Equivalents (FTEs) | | |
|----------------------------|------|----------------|-------------------|-------------------|-------------------|----------------|-----------------|------------------------------|----------------|--|
| | | 2008 Actual | 2009 Adopted | 2009 Revised | 2009 Adopted | | | 2009 Revised | 2010 Budget | |
| Operating Reserve | 110 | 5,140 | 8,306,584 | 8,366,817 | 8,299,908 | -0.8% | - | - | - | |
| BoCC Contingency | 110 | - | 515,000 | 462,500 | 200,000 | -56.8% | - | - | - | |
| Public Safety Contingency | 110 | - | 3,250,000 | 3,159,930 | 3,250,000 | 2.9% | - | - | - | |
| Economic Development Res | 110 | - | 900,000 | 275,000 | 900,000 | 227.3% | - | - | - | |
| Sustainability Contingency | 110 | - | - | - | 50,000 | | - | - | - | |
| Total | | 5,140 | 12,971,584 | 12,264,247 | 12,699,908 | 3.6% | - | - | - | |



• Operating Reserve

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

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

Fund(s): General Fund

| | 2008 | 2009 | 2009 | 2010 | % Chg. |
|-------------------------------------|--------------|------------------|------------------|------------------|--------------|
| | Actual | Adopted | Revised | Budget | 09-10 |
| Expenditures | | | | | |
| Personnel | - | - | - | - | - |
| Contractual Services | (6,811) | 8,030,584 | 8,090,817 | 8,299,908 | 2.6% |
| Debt Service | - | - | - | - | - |
| Commodities | - | 96,000 | 96,000 | - | -100.0% |
| Capital Improvements | - | - | - | - | - |
| Capital Equipment | - | 180,000 | 180,000 | - | -100.0% |
| Interfund Transfers | 11,951 | - | - | - | - |
| Total Expenditures | 5,140 | 8,306,584 | 8,366,817 | 8,299,908 | -0.8% |
| Revenue | | | | | |
| Taxes | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges For Service | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Total Revenue | - | - | - | - | - |
| Full-Time Equivalents (FTEs) | - | - | - | - | - |

• BoCC Contingency

The BoCC Contingency represents funding reserved to address unanticipated costs due to public emergency, service expansion, or State mandates. Recent years have produced an increasing number of mandates that would not have been met absent this funding.

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

Fund(s): General Fund 110

77003-110

| | 2008 | 2009 | 2009 | 2010 | % Chg. |
|-------------------------------------|----------|----------------|----------------|----------------|---------------|
| | Actual | Adopted | Revised | Budget | 09-10 |
| Expenditures | | | | | |
| Personnel | - | - | - | - | - |
| Contractual Services | - | 515,000 | 462,500 | 200,000 | -56.8% |
| Debt Service | - | - | - | - | - |
| Commodities | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - |
| Capital Equipment | - | - | - | - | - |
| Interfund Transfers | - | - | - | - | - |
| Total Expenditures | - | 515,000 | 462,500 | 200,000 | -56.8% |
| Revenue | | | | | |
| Taxes | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges For Service | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Total Revenue | - | - | - | - | - |
| Full-Time Equivalents (FTEs) | - | - | - | - | - |



• Public Safety Contingency

The Public Safety Contingency reserves funding for both unanticipated operating costs resulting from a public emergency or State mandates, in addition to funding Public Safety services whose full cost cannot be precisely estimated due to variances in uncontrollable variables or changes in service composition.

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

Fund(s): General Fund 110

77004-110

| | 2008 | 2009 | 2009 | 2010 | % Chg. |
|-------------------------------------|--------|------------------|------------------|------------------|-------------|
| | Actual | Adopted | Revised | Budget | 09-10 |
| Expenditures | | | | | |
| Personnel | - | - | - | - | - |
| Contractual Services | - | 3,250,000 | 3,159,930 | 3,250,000 | 2.9% |
| Debt Service | - | - | - | - | - |
| Commodities | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - |
| Capital Equipment | - | - | - | - | - |
| Interfund Transfers | - | - | - | - | - |
| Total Expenditures | - | 3,250,000 | 3,159,930 | 3,250,000 | 2.9% |
| Revenue | | | | | |
| Taxes | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges For Service | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Total Revenue | - | - | - | - | - |
| Full-Time Equivalents (FTEs) | - | - | - | - | - |

• Economic Development Reserve

The Economic Development Reserve sets aside funds to provide economic development incentives to businesses. In both 2005 and 2006, \$1.15 million was budgeted for economic development incentives but was decreased to \$900,000 in 2007, 2008, and 2009. The 2010 budget includes \$900,000 for the same purpose. Sedgwick County continues to focus on long-term community growth and attracting new businesses. Sedgwick County has been an active partner in the Greater Wichita Economic Development Coalition (GWEDC), focusing on growing jobs in our community.

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

Fund(s): General Fund 110

77005-110

| | 2008 | 2009 | 2009 | 2010 | % Chg. |
|-------------------------------------|--------|----------------|----------------|----------------|---------------|
| | Actual | Adopted | Revised | Budget | 09-10 |
| Expenditures | | | | | |
| Personnel | - | - | - | - | - |
| Contractual Services | - | 900,000 | 275,000 | 900,000 | 227.3% |
| Debt Service | - | - | - | - | - |
| Commodities | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - |
| Capital Equipment | - | - | - | - | - |
| Interfund Transfers | - | - | - | - | - |
| Total Expenditures | - | 900,000 | 275,000 | 900,000 | 227.3% |
| Revenue | | | | | |
| Taxes | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges For Service | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Total Revenue | - | - | - | - | - |
| Full-Time Equivalents (FTEs) | - | - | - | - | - |



• Sustainability Contingency

The Sustainability Contingency is included in the 2010 budget to provide funding for the Sustainability Challenge, a sustainability pilot project program. The Sustainability Task Force has developed criteria by which county departments will be able to apply for seed money to implement sustainable practices or programs within their department, division, or organization-wide.

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

Fund(s): General Fund 110

77006-110

| | 2008 | 2009 | 2009 | 2010 | % Chg. |
|-------------------------------------|--------|---------|---------|---------------|--------|
| | Actual | Adopted | Revised | Budget | 09-10 |
| Expenditures | | | | | |
| Personnel | - | - | - | - | |
| Contractual Services | - | - | - | 50,000 | |
| Debt Service | - | - | - | - | |
| Commodities | - | - | - | - | |
| Capital Improvements | - | - | - | - | |
| Capital Equipment | - | - | - | - | |
| Interfund Transfers | - | - | - | - | |
| Total Expenditures | - | - | - | 50,000 | |
| Revenue | | | | | |
| Taxes | - | - | - | - | |
| Intergovernmental | - | - | - | - | |
| Charges For Service | - | - | - | - | |
| Other Revenue | - | - | - | - | |
| Total Revenue | - | - | - | - | |
| Full-Time Equivalents (FTEs) | - | - | - | - | |

