

Division of Finance

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

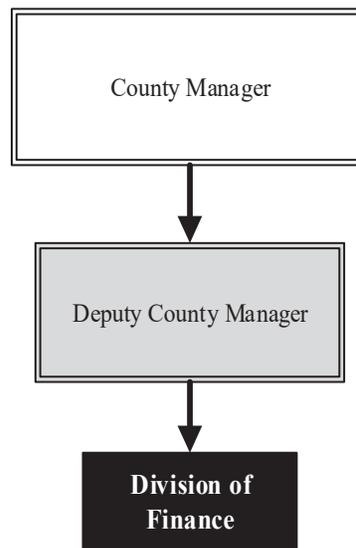
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Chief Financial Officer

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Overview

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

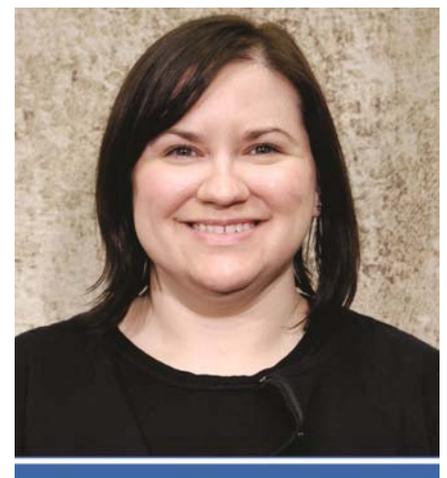


Strategic Goals:

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

Highlights

- Sedgwick County has AAA bond ratings from Moody’s and S&P, and an AA+ bond rating from Fitch. Additionally, S&P has assigned a “strong” assessment, the highest possible, to the County’s financial management
- Achieved Popular Annual Financial Reporting Award for the seventh consecutive year
- Received Certificate of Achievement in Financial Reporting for the 35th consecutive year
- For the 34th consecutive year, earned award for Distinguished Budget Presentation



Accomplishments and Priorities

Accomplishments

Sedgwick County's primary fiscal strategies are intended to assure that essential public services can be delivered in quantities and at levels of quality that are expected by County residents without increasing the share of personal income collected to fund them. This 'price of government' measure - the percentage of County residents' personal income collected through taxes or fees to fund the government - is estimated to be 0.95 cents per dollar in 2017 and is expected to remain the same in 2018.

Within the Division of Finance, a number of accomplishments were achieved in 2017. Purchasing implemented the Commission's new purchasing charter, Charter 68. Accounting created and implemented new policies and procedures, to include a comprehensive review and clean up of the County's vendor database, adding steps and points of contact to verify vendor information changes, and working with Information Technology Services to change the way vendor information is requested and changed. The Budget Office incorporated the new statutory lid on property taxes and calendar changes into the budget calendar. Risk Management acquired expanded insurance coverage for the County. The Tax System Director assisted with the development of an improved process for tax foreclosure sales.

Priorities

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

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

The Division of Finance conducts operational reviews to assure conformance with established procedures and payroll audits on all County divisions to ensure compliance with the Fair Labor Standards Act (FLSA) and County time-reporting policies. This effort involves surveys, audits of payroll records, and interviews of County employees.

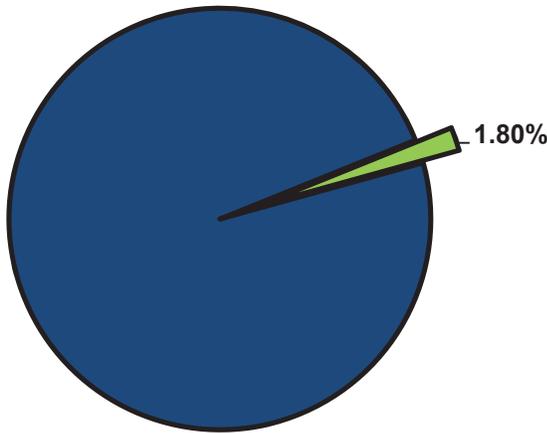


Significant Budget Adjustments

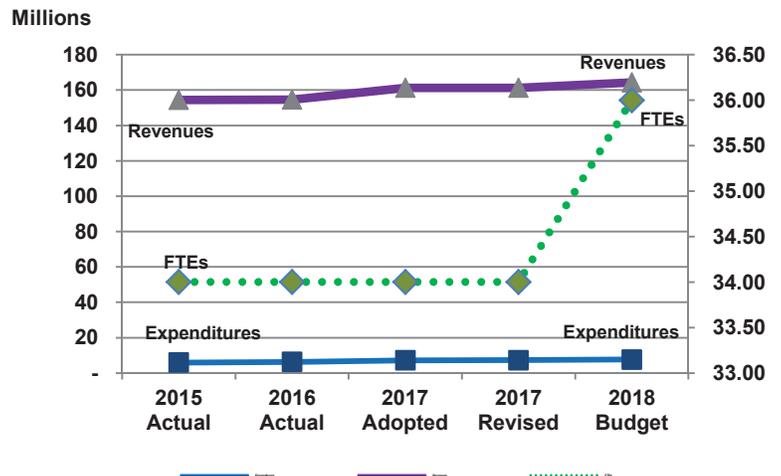
Significant adjustments to the Division of Finance's 2018 budget include \$180,127 for 2.0 FTE Internal Auditor positions.

Divisional Graphical Summary

Division of Finance
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amount Chg '17 Rev.-'18	% Chg '17 Rev.-'18
Expenditures							
Personnel	2,659,582	2,790,853	3,018,151	3,054,098	3,296,517	242,419	7.94%
Contractual Services	3,198,645	3,056,084	4,140,399	4,130,869	4,312,932	182,063	4.41%
Debt Service	-	375,100	-	-	-	-	-
Commodities	64,823	60,133	64,101	73,631	53,050	(20,581)	-27.95%
Capital Improvements	(8,558)	400	-	-	-	-	-
Capital Equipment	(170)	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	5,914,322	6,282,570	7,222,651	7,258,598	7,662,499	403,901	5.56%
Revenues							
Tax Revenues	135,494,639	139,297,377	145,224,072	145,224,072	147,385,788	2,161,716	1.49%
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	4,237	4,368	3,905	3,905	4,634	729	18.66%
Charges for Services	2,325,624	1,422,993	2,336,803	2,336,803	2,659,298	322,496	13.80%
All Other Revenue	16,589,233	13,871,870	13,749,198	13,749,198	14,314,721	565,523	4.11%
Total Revenues	154,413,733	154,596,609	161,313,977	161,313,977	164,364,441	3,050,464	1.89%
Full-Time Equivalents (FTEs)							
Property Tax Funded	30.00	30.00	30.00	30.00	32.00	2.00	6.67%
Non-Property Tax Funded	4.00	4.00	4.00	4.00	4.00	-	0.00%
Total FTEs	34.00	34.00	34.00	34.00	36.00	2.00	5.88%

Budget Summary by Fund

Fund	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amount Chg '17 Rev.-'18	% Chg '17 Rev.-'18
General Fund	2,801,973	3,386,791	3,606,853	3,640,153	3,874,300	234,148	6.43%
Risk Management Reserve	1,728,068	1,445,989	1,567,006	1,569,653	1,735,864	166,211	10.59%
Workers Comp. Reserve	1,384,282	1,449,790	2,048,792	2,048,792	2,052,335	3,542	0.17%
Technology Enhancement	-	-	-	-	-	-	0.00%
Total Expenditures	5,914,322	6,282,570	7,222,651	7,258,598	7,662,499	403,901	5.56%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Addition of 2.0 FTE Internal Financial Auditor positions	180,127		2.00
Total	180,127	-	2.00

Budget Summary by Program

Program	Fund	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	% Chg '17 Rev.-'18	2018 FTEs
CFO	110	565,644	570,427	641,888	654,431	827,413	26.43%	5.00
Budget Office	110	383,854	399,841	436,280	444,100	471,234	6.11%	5.00
Accounting	110	1,205,120	1,793,113	1,860,680	1,863,690	1,898,232	1.85%	14.00
Purchasing	110	647,355	623,410	668,004	677,931	677,422	-0.08%	8.00
Risk Management	Multi.	3,112,350	2,895,779	3,615,798	3,618,445	3,788,198	4.69%	4.00
Total		5,914,322	6,282,570	7,222,651	7,258,598	7,662,499	5.56%	36.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2017 Adopted	2017 Revised	2018 Budget	2017 Adopted	2017 Revised	2018 Budget
Chief Financial Officer	110	GRADE144	146,334	120,000	120,000	1.00	1.00	1.00
Assistant Chief Financial Officer	110	GRADE142	96,893	98,763	98,763	1.00	1.00	1.00
Accounting Director	110	GRADE139	86,761	75,707	75,707	1.00	1.00	1.00
Budget Director	110	GRADE139	88,002	97,927	97,927	1.00	1.00	1.00
Purchasing Director	110	GRADE139	87,589	91,145	91,145	1.00	1.00	1.00
Internal Financial Auditor	110	GRADE138	-	-	140,690	-	-	2.00
Tax System Director	110	GRADE136	81,630	85,314	85,314	1.00	1.00	1.00
Accounts Payable Supervisor	110	GRADE132	54,694	57,680	57,680	1.00	1.00	1.00
Management Analyst III	110	GRADE132	160,947	169,734	169,734	3.00	3.00	3.00
Payroll Manager	110	GRADE132	63,880	68,262	68,262	1.00	1.00	1.00
Principal Accountant	110	GRADE132	119,026	123,166	123,166	2.00	2.00	2.00
Revenue Manager	110	GRADE132	80,873	81,109	81,109	1.00	1.00	1.00
Senior Purchasing Agent	110	GRADE130	49,125	51,807	51,807	1.00	1.00	1.00
Management Analyst II	110	GRADE129	46,083	48,171	48,171	1.00	1.00	1.00
Senior Accountant	110	GRADE129	46,083	48,171	48,171	1.00	1.00	1.00
Payroll Analyst	110	GRADE127	44,955	47,193	47,193	1.00	1.00	1.00
Purchasing Agent	110	GRADE126	124,411	131,453	131,453	3.00	3.00	3.00
Senior Revenue Specialist	110	GRADE126	41,397	42,196	42,196	1.00	1.00	1.00
Administrative Specialist	110	GRADE123	92,803	95,023	95,023	2.00	2.00	2.00
Finance Coordinator	110	GRADE123	-	34,687	34,687	-	1.00	1.00
Accounting Technician	110	GRADE120	103,029	108,405	108,405	3.00	3.00	3.00
Finance Coordinator	110	GRADE120	29,224	-	-	1.00	-	-
Purchasing Technician	110	GRADE120	74,252	60,823	60,823	2.00	2.00	2.00
Risk Manager	612	GRADE138	50,147	51,115	51,115	0.50	0.50	0.50
Safety Training Coordinator	612	GRADE130	69,362	73,113	73,113	1.00	1.00	1.00
Administrative Specialist	612	GRADE123	38,944	39,801	39,801	1.00	1.00	1.00
Risk Manager	613	GRADE138	50,147	51,115	51,115	0.50	0.50	0.50
Workers Compensation Specialist	613	GRADE126	60,007	61,270	61,270	1.00	1.00	1.00
Subtotal					2,153,841			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					274,802			
Overtime/On Call/Holiday Pay					156			
Benefits					867,718			
Total Personnel Budget					3,296,517	34.00	34.00	36.00

Division of Finance - Chief Financial Officer

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

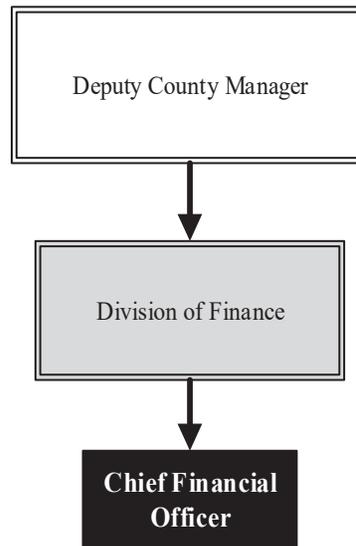
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Overview

The Chief Financial Officer (CFO) is accountable for the financial management of Sedgwick County. Responsibilities of the CFO include serving as a financial advisor to the County Manager and the Board of County Commissioners; supervising Accounting, Budget, Purchasing, and Risk Management; and conducting special studies on financial projects. The CFO is also responsible for strategic financial planning and debt issuance, as well as assuring compliance with law and regulations governing County financial activities. Established procedures, policies, and financial controls are the tools used to monitor compliance.



Strategic Goals:

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

Highlights

- Sedgwick County has AAA bond ratings from Moody’s Investor Services and Standard & Poor’s, and an AA+ bond rating from Fitch Ratings. Additionally, Standard & Poor’s has assigned a “strong” assessment, the highest possible, to the County’s financial management
- The County is operating with less tax funding and less total funding than in 2008, and continues to provide services at the quantity and quality expected by County residents



Accomplishments and Priorities

Accomplishments

The CFO continually seeks efficiencies in Division operations and strives for financial sustainability. In 2017, the Division of Finance has initiated a number of policy and procedure updates to ensure appropriate protections for the County's financial assets entrusted to it by Sedgwick County taxpayers.

Further, Purchasing implemented the County's new purchasing charter, called Charter 68, to better ensure a fair and competitive procurement process.

To date, the County has retained its credit ratings of AAA from Standard and Poor's and Moody's Investor Services, the highest possible ratings. In addition, the County maintains a credit rating of AA+ from Fitch. These high bond ratings are due in part to the County's debt management policy. Sedgwick County issues bonds to finance projects like roads, bridges, and certain types of building improvements. The debt management policy prescribes when and how the County may borrow money through the issuance of bonds and temporary notes, and sets limits on the amount of debt the County may issue. This policy was updated in 2017.

Priorities

The CFO continues to strive for financial and institutional sustainability. The Finance Division has enhanced the transparency of the County's financial activity by providing online access to the County budgets. The website <http://openbudget.sedgwickcounty.org/> offers citizens the ability to explore the County's budget. A similar website, <http://openspending.sedgwickcounty.org/>, offers citizens the ability to review individual transactions.

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



Significant Budget Adjustments

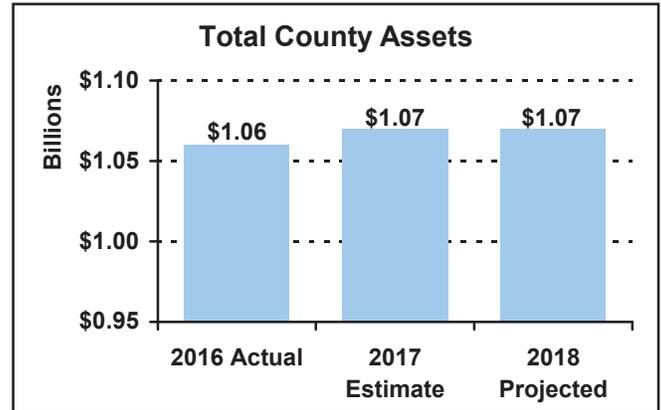
Significant adjustments to the Chief Financial Officer's 2018 budget include \$180,127 for 2.0 FTE Internal Auditor positions.

PERFORMANCE MEASURE HIGHLIGHTS

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

Total County Assets -

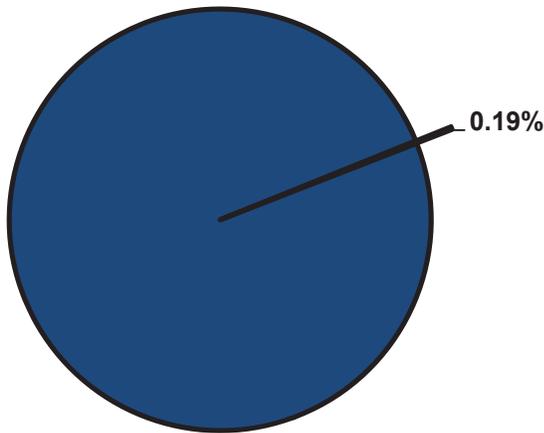
- Measures Sedgwick County’s total assets at the end of each given year. Total assets are calculated on a full accrual basis.



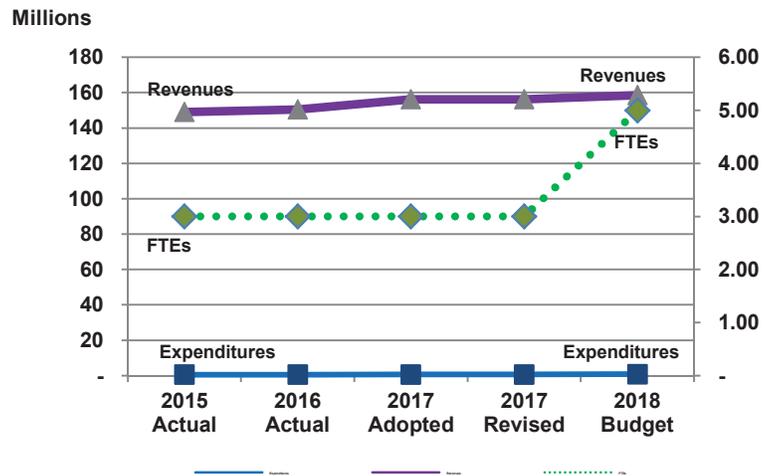
Division Performance Measures	2016 Actual	2017 Est.	2018 Proj.
Goal: Safeguard County assets			
Total County assets (KPI)	\$1.06B	\$1.07B	\$1.07B
Investment portfolio size	\$494.9M	\$495.0M	\$495.5M
Goal: Develop and implement fiscal strategies to provide adequate resources for County priorities while maintaining a constant price of government			
Price of Government (cents per dollar of personal income)	0.94	0.96	1.00
General Fund unrestricted fund balance at year end	\$63.1M	\$63.1M	\$63.1M
Division of Finance expenditures as a percent of total County revenue net of transfers	1.83%	1.80%	1.80%
County debt per citizen	\$228	\$201	\$173
Goal: Continue to receive the highest bond rating awarded			
Standard & Poor’s bond rating	AAA	AAA	AAA
Moody’s bond rating	Aaa	Aaa	Aaa
Fitch bond rating	AA+	AA+	AA+

Divisional Graphical Summary

Chief Financial Officer
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amount Chg '17 Rev.-'18	% Chg '17 Rev.-'18
Expenditures							
Personnel	408,759	416,181	427,135	429,678	612,660	182,982	42.59%
Contractual Services	153,209	152,265	209,653	217,703	209,653	(8,050)	-3.70%
Debt Service	-	-	-	-	-	-	-
Commodities	3,676	1,581	5,100	7,050	5,100	(1,950)	-27.66%
Capital Improvements	-	400	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	565,644	570,427	641,888	654,431	827,413	172,982	26.43%
Revenues							
Tax Revenues	135,494,639	139,297,377	145,224,072	145,224,072	147,385,788	2,161,716	1.49%
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	4,237	4,368	3,905	3,905	4,634	729	18.66%
Charges for Services	13,600	84,729	96,274	96,274	98,714	2,440	2.53%
All Other Revenue	13,461,194	11,149,241	10,846,446	10,846,446	11,025,250	178,804	1.65%
Total Revenues	148,973,670	150,535,715	156,170,697	156,170,697	158,514,385	2,343,689	1.50%
Full-Time Equivalent (FTEs)							
Property Tax Funded	3.00	3.00	3.00	3.00	5.00	2.00	66.67%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	3.00	3.00	3.00	3.00	5.00	2.00	66.67%

Budget Summary by Fund

Fund	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amount Chg '17 Rev.-'18	% Chg '17 Rev.-'18
General Fund	565,644	570,427	641,888	654,431	827,413	172,982	26.43%
Technology Enhancement	-	-	-	-	-	-	0.00%
Total Expenditures	565,644	570,427	641,888	654,431	827,413	172,982	26.43%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Addition of 2.0 FTE Internal Financial Auditor positions	180,127		2.00
Total	180,127	-	2.00

Budget Summary by Program

Program	Fund	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	% Chg '17 Rev.-'18	2018 FTEs
Chief Financial Officer	110	565,644	570,427	641,888	654,431	827,413	26.43%	5.00
ROD Land Tech Transfer	237	-	-	-	-	-	0.00%	-
Total		565,644	570,427	641,888	654,431	827,413	26.43%	5.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2017 Adopted	2017 Revised	2018 Budget	2017 Adopted	2017 Revised	2018 Budget
Chief Financial Officer	110	GRADE144	146,334	120,000	120,000	1.00	1.00	1.00
Assistant Chief Financial Officer	110	GRADE142	96,893	98,763	98,763	1.00	1.00	1.00
Internal Financial Auditor	110	GRADE138	-	-	140,690	-	-	2.00
Tax System Director	110	GRADE136	81,630	85,314	85,314	1.00	1.00	1.00
Subtotal					444,767			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					15,033			
Overtime/On Call/Holiday Pay					-			
Benefits					152,861			
Total Personnel Budget					612,660	3.00	3.00	5.00

• Chief Financial Officer

The Chief Financial Officer provides administrative oversight to the operations of the Finance Department, and is accountable for all strategic and tactical planning for County financial management.

Fund(s): County General Fund 110								
Expenditures	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amnt. Chg. '17 - '18	% Chg. '17 - '18	
Personnel	408,759	416,181	427,135	429,678	612,660	182,982	42.6%	
Contractual Services	153,209	152,265	209,653	217,703	209,653	(8,050)	-3.7%	
Debt Service	-	-	-	-	-	-	0.0%	
Commodities	3,676	1,581	5,100	7,050	5,100	(1,950)	-27.7%	
Capital Improvements	-	400	-	-	-	-	0.0%	
Capital Equipment	-	-	-	-	-	-	0.0%	
Interfund Transfers	-	-	-	-	-	-	0.0%	
Total Expenditures	565,644	570,427	641,888	654,431	827,413	172,982	26.4%	
Revenues								
Taxes	135,494,639	139,297,377	145,224,072	145,224,072	147,385,788	2,161,716	1.5%	
Intergovernmental	4,237	4,368	3,905	3,905	4,634	729	18.7%	
Charges For Service	13,600	84,729	96,274	96,274	98,714	2,440	2.5%	
All Other Revenue	13,461,194	11,149,241	10,846,446	10,846,446	11,025,250	178,804	1.6%	
Total Revenues	148,973,670	150,535,715	156,170,697	156,170,697	158,514,385	2,343,689	1.5%	
Full-Time Equivalents (FTEs)	3.00	3.00	3.00	3.00	5.00	2.00	66.7%	

• Register of Deeds Land Technology Fund Transfer

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

Fund(s): County General Fund 237								
Expenditures	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amnt. Chg. '17 - '18	% Chg. '17 - '18	
Personnel	-	-	-	-	-	-	0.0%	
Contractual Services	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Commodities	-	-	-	-	-	-	0.0%	
Capital Improvements	-	-	-	-	-	-	0.0%	
Capital Equipment	-	-	-	-	-	-	0.0%	
Interfund Transfers	-	-	-	-	-	-	0.0%	
Total Expenditures	-	-	-	-	-	-	0.0%	
Revenues								
Taxes	-	-	-	-	-	-	0.0%	
Intergovernmental	-	-	-	-	-	-	0.0%	
Charges For Service	-	-	-	-	-	-	0.0%	
All Other Revenue	300,000	500,803	-	-	-	-	0.0%	
Total Revenues	300,000	500,803	-	-	-	-	0.0%	
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%	

Division of Finance - Budget

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

Lorien Showalter Arie
Budget Director

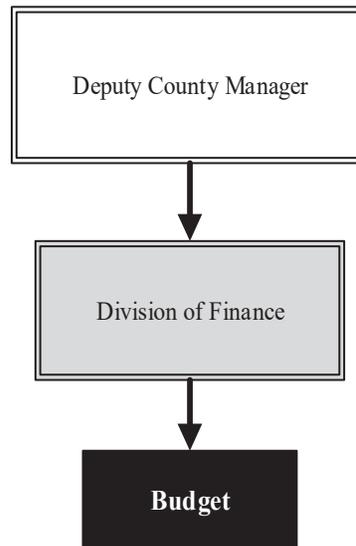
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Overview

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

The Budget Office analyzes potential programs, grants, and agenda items for the leadership of Sedgwick County to provide them with the necessary details for making informed decisions regarding the financial impact on the organization. The Budget Office also produces a variety of financial reports and documents to provide up-to-date financial information to the Board of County Commissioners (BOCC), senior management, and the public.



Strategic Goals:

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

Highlights

- For 34 consecutive years, Sedgwick County has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award
- Budget incorporated the new statutory property tax limits into the 2018 budget process, the first full budget cycle since the legislation was passed in 2016



Accomplishments and Priorities

Accomplishments

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

Priorities

The Budget Office ensures that Sedgwick County is adhering to municipal budget law in the Kansas Statutes (K.S.A.), in the development and production of the adopted budget and the operating and capital improvement budget. The main statutes, collectively called the Budget Laws, are contained in K.S.A. 79-2925 to 79-2937. The annual budget provides the County authority to levy taxes to finance expenditures. Additionally, the annual budget is used by the County Clerk to levy the related taxes (K.S.A. 79-2930). Budget also prepares the certified budget to submit to the State of Kansas that must be received by the County Clerk no later than August 25 (K.S.A. 79-1801).

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

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

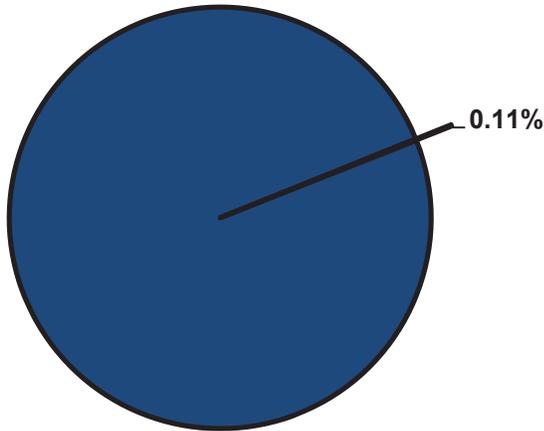


Significant Budget Adjustments

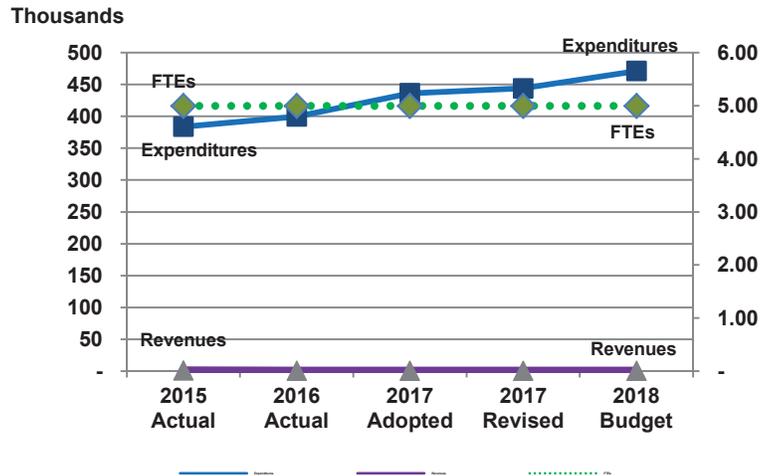
There are no significant adjustments to Budget's 2018 budget.

Divisional Graphical Summary

Budget Office
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amount Chg '17 Rev.-'18	% Chg '17 Rev.-'18
Expenditures							
Personnel	367,386	391,995	415,750	423,570	450,704	27,134	6.41%
Contractual Services	8,452	6,992	11,030	11,030	11,030	-	0.00%
Debt Service	-	-	-	-	-	-	-
Commodities	8,016	853	9,500	9,500	9,500	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	383,854	399,841	436,280	444,100	471,234	27,134	6.11%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	550	-	-	-	-	-	-
Total Revenues	550	-	-	-	-	-	-
Full-Time Equivalent (FTEs)							
Property Tax Funded	5.00	5.00	5.00	5.00	5.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	5.00	5.00	5.00	5.00	5.00	-	0.00%

Budget Summary by Fund

Fund	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amount Chg '17 Rev.-'18	% Chg '17 Rev.-'18
General Fund	383,854	399,841	436,280	444,100	471,234	27,134	6.11%
Total Expenditures	383,854	399,841	436,280	444,100	471,234	27,134	6.11%

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2017 Adopted	2017 Revised	2018 Budget	2017 Adopted	2017 Revised	2018 Budget
Budget Director	110	GRADE139	88,002	97,927	97,927	1.00	1.00	1.00
Management Analyst III	110	GRADE132	160,947	169,734	169,734	3.00	3.00	3.00
Management Analyst II	110	GRADE129	46,083	48,171	48,171	1.00	1.00	1.00
Subtotal					315,833			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					10,290			
Overtime/On Call/Holiday Pay					-			
Benefits					124,581			
Total Personnel Budget					450,704	5.00	5.00	5.00

Division of Finance - Accounting

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

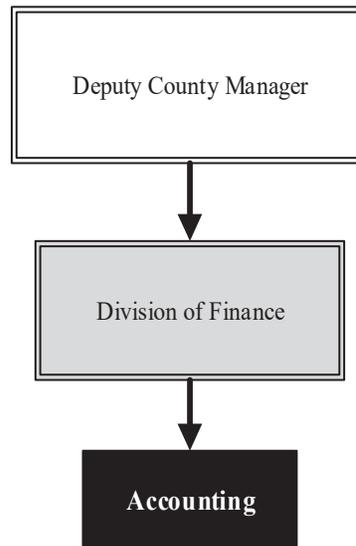
Hope Hernandez
Director of Accounting

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 Wichita, KS 67203
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Overview

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

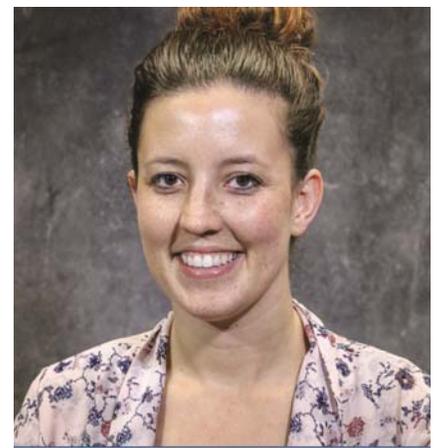


Strategic Goals:

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

Highlights

- Earned GFOA's Comprehensive Annual Financial Reporting Award for 2016
- Earned GFOA's Certificate of Achievement for Excellence in Financial Reporting Award for 2016



Accomplishments and Priorities

Accomplishments

In 2016, Accounting received the Certificate of Achievement for Financial Reporting from the Government Finance Officers Association (GFOA) for the 2015 Comprehensive Annual Financial Report. It is the 35th consecutive year that the County has received the honor. Also in 2016, the County received the GFOA's Popular Annual Financial Reporting (PAFR) Award for 2015. It is the 11th year that the County received the award.

Priorities

Accounting has worked to refine and streamline processes. Accounts Payable continues to explore the technologies and procedures to receive and process electronic invoices. Accounting is actively automating processes, specifically the automation of County purchasing card transactions to streamline the process, as well as reduce the likelihood of input errors. Accounting is also working toward accepting online payments.

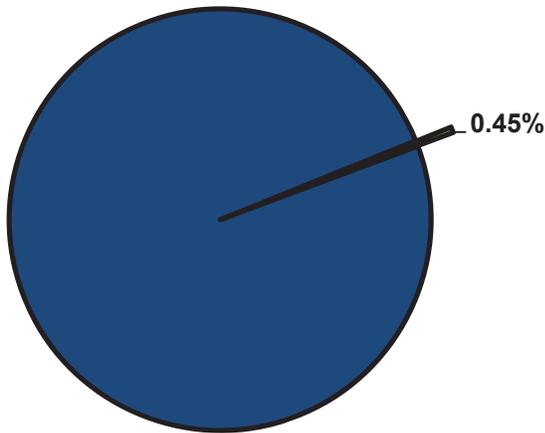


Significant Budget Adjustments

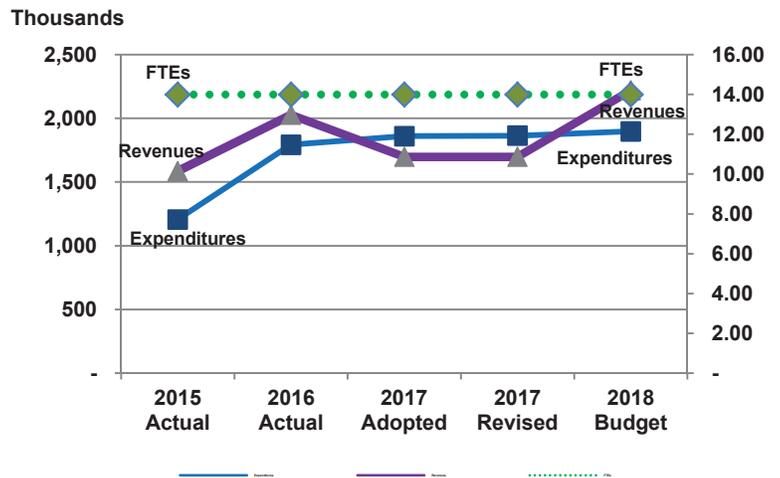
There are no significant adjustments to Accounting's 2018 budget.

Divisional Graphical Summary

Accounting
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amount Chg '17 Rev.-'18	% Chg '17 Rev.-'18
Expenditures							
Personnel	947,518	972,540	1,047,630	1,060,640	1,085,182	24,541	2.31%
Contractual Services	238,313	401,927	782,700	767,420	793,750	26,330	3.43%
Debt Service	-	375,100	-	-	-	-	-
Commodities	27,847	43,546	30,350	35,630	19,300	(16,330)	-45.83%
Capital Improvements	(8,558)	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	1,205,120	1,793,113	1,860,680	1,863,690	1,898,232	34,541	1.85%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	188,141	188,447	197,665	197,665	383,158	185,492	93.84%
All Other Revenue	1,396,777	1,838,172	1,499,791	1,499,791	1,835,959	336,168	22.41%
Total Revenues	1,584,917	2,026,619	1,697,456	1,697,456	2,219,116	521,660	30.73%
Full-Time Equivalents (FTEs)							
Property Tax Funded	14.00	14.00	14.00	14.00	14.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	14.00	14.00	14.00	14.00	14.00	-	0.00%

Budget Summary by Fund

Fund	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amount Chg '17 Rev.-'18	% Chg '17 Rev.-'18
General Fund	1,205,120	1,793,113	1,860,680	1,863,690	1,898,232	34,541	1.85%
Total Expenditures	1,205,120	1,793,113	1,860,680	1,863,690	1,898,232	34,541	1.85%

Significant Budget Adjustments from Prior Year Revised Budget

Expenditures Revenues FTEs

Total - - -

Budget Summary by Program

Program	Fund	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	% Chg '17 Rev.-'18	2018 FTEs
Accounts Payable	110	318,850	332,456	416,283	423,245	415,377	-1.86%	6.00
Payroll	110	161,412	160,998	171,619	175,341	206,370	17.70%	2.00
Revenue Management	110	397,681	567,845	908,713	898,713	906,211	0.83%	2.00
General Accounting	110	327,177	731,815	364,066	366,392	370,274	1.06%	4.00
Total		1,205,120	1,793,113	1,860,680	1,863,690	1,898,232	1.85%	14.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2017 Adopted	2017 Revised	2018 Budget	2017 Adopted	2017 Revised	2018 Budget
Accounting Director	110	GRADE139	86,761	75,707	75,707	1.00	1.00	1.00
Accounts Payable Supervisor	110	GRADE132	54,694	57,680	57,680	1.00	1.00	1.00
Payroll Manager	110	GRADE132	63,880	68,262	68,262	1.00	1.00	1.00
Principal Accountant	110	GRADE132	119,026	123,166	123,166	2.00	2.00	2.00
Revenue Manager	110	GRADE132	80,873	81,109	81,109	1.00	1.00	1.00
Senior Accountant	110	GRADE129	46,083	48,171	48,171	1.00	1.00	1.00
Payroll Analyst	110	GRADE127	44,955	47,193	47,193	1.00	1.00	1.00
Senior Revenue Specialist	110	GRADE126	41,397	42,196	42,196	1.00	1.00	1.00
Administrative Specialist	110	GRADE123	43,740	46,334	46,334	1.00	1.00	1.00
Finance Coordinator	110	GRADE123	-	34,687	34,687	-	1.00	1.00
Accounting Technician	110	GRADE120	103,029	108,405	108,405	3.00	3.00	3.00
Finance Coordinator	110	GRADE120	29,224	-	-	1.00	-	-
Subtotal					732,911			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					26,963			
Overtime/On Call/Holiday Pay					-			
Benefits					325,308			
Total Personnel Budget					1,085,182	14.00	14.00	14.00

• Accounts Payable

Accounts Payable processes invoices to pay County vendors accurately and timely while ensuring compliance with internal controls established to safeguard assets. Accounts Payable personnel work consistently with all internal divisions to improve the workflow process. In 2010, Information Technology Services, Enterprise Resource Planning, and Accounting worked to implement an electronic workflow process for accounts payable documents. This process cuts down on hard copy paper flow and hard copies made and filed, and improves the availability of document information to SAP financial system users. Accounts Payable continues to work on centralized process efficiencies through a County-wide centralized administration initiative.

Fund(s): County General Fund 110

Expenditures	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amnt. Chg. '17 - '18	% Chg. '17 - '18
Personnel	324,500	310,199	368,133	375,095	390,977	15,882	4.2%
Contractual Services	(11,065)	24,485	30,000	30,000	14,300	(15,700)	-52.3%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	5,414	(2,228)	18,150	18,150	10,100	(8,050)	-44.4%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	318,850	332,456	416,283	423,245	415,377	(7,868)	-1.9%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	13	-	-	-	-	-	0.0%
Total Revenues	13	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	6.00	6.00	6.00	6.00	6.00	-	0.0%

• Payroll

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

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

Fund(s): County General Fund 110

Expenditures	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amnt. Chg. '17 - '18	% Chg. '17 - '18
Personnel	156,561	157,314	162,119	165,841	171,370	5,529	3.3%
Contractual Services	1,006	2,049	5,500	5,500	31,500	26,000	472.7%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	3,845	1,635	4,000	4,000	3,500	(500)	-12.5%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	161,412	160,998	171,619	175,341	206,370	31,029	17.7%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	211	-	-	-	-	-	0.0%
Total Revenues	211	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	2.00	2.00	2.00	2.00	2.00	-	0.0%

• Revenue Management

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

Also included within Revenue Management are merchant services fees for tax and fee payments. As more citizens use electronic payment options (debit and credit cards), Revenue Management incurs an increase in these fees.

Fund(s): County General Fund 110

Expenditures	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amnt. Chg. '17 - '18	% Chg. '17 - '18
Personnel	150,140	173,493	178,313	178,313	181,061	2,748	1.5%
Contractual Services	231,350	354,642	727,200	717,200	723,950	6,750	0.9%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	16,191	39,709	3,200	3,200	1,200	(2,000)	-62.5%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	397,681	567,845	908,713	898,713	906,211	7,498	0.8%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	188,141	188,447	197,665	197,665	383,106	185,440	93.8%
All Other Revenue	1,396,553	1,838,172	1,499,791	1,499,791	1,835,959	336,168	22.4%
Total Revenues	1,584,694	2,026,619	1,697,456	1,697,456	2,219,064	521,608	30.7%
Full-Time Equivalents (FTEs)	2.00	2.00	2.00	2.00	2.00	-	0.0%

• General Accounting

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

Fund(s): County General Fund 110

Expenditures	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amnt. Chg. '17 - '18	% Chg. '17 - '18
Personnel	316,316	331,534	339,066	341,392	341,774	382	0.1%
Contractual Services	17,022	20,751	20,000	14,720	24,000	9,280	63.0%
Debt Service	-	375,100	-	-	-	-	0.0%
Commodities	2,398	4,430	5,000	10,280	4,500	(5,780)	-56.2%
Capital Improvements	(8,558)	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	327,177	731,815	364,066	366,392	370,274	3,882	1.1%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	52	52	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	52	52	0.0%
Full-Time Equivalents (FTEs)	4.00	4.00	4.00	4.00	4.00	-	0.0%

Division of Finance - Purchasing

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

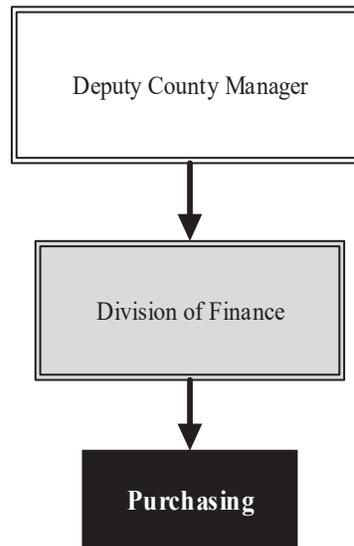
Joe Thomas
Purchasing Director

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 Wichita, KS 67203
 316.660.7265

joseph.thomas@sedgwick.gov

Overview

Purchasing is responsible for facilitating the procurement of goods and services as requested by the various user departments and divisions within the County. Purchasing adheres to State statutes and Sedgwick County’s Charter Resolution No. 68, which ensures that competitive purchasing procedures are followed. Purchasing’s responsibilities include working with departments and divisions to determine specifications, develop bids and proposals, negotiate contracts, and maintain good public relations with County suppliers.



Strategic Goals:

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

Highlights

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



Accomplishments and Priorities

Accomplishments

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

Priorities

Several process improvements have been implemented to enhance the efficiency and effectiveness of the Division while cutting costs, including utilizing electronic distribution of the majority of the bids and proposals. Purchasing also utilizes the County website to post all current bids/proposals, list previous bids/proposals, and show award information, which reduces the number of open records requests and enhances transparency.

To promote, support, and facilitate the creation of wealth and generate employment opportunities in the community, Purchasing provides a fair, open, and competitive bidding environment for all goods and services. The Division of Purchasing ensures that assistance and outreach are provided in a fair and equitable manner by adhering to the County's established purchasing charter and providing training programs for user departments and divisions as well as County suppliers.



Significant Budget Adjustments

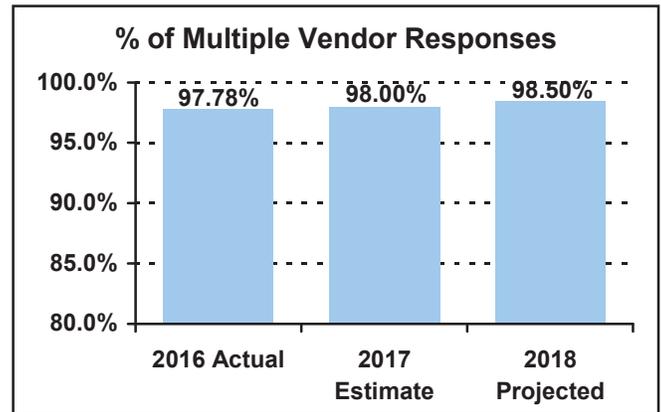
There are no significant adjustments to Purchasing's 2018 budget.

PERFORMANCE MEASURE HIGHLIGHTS

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

Percent of Multiple Vendor Responses -

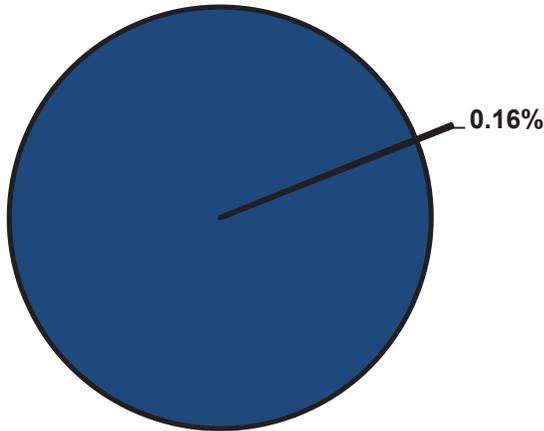
- Measure of the percent of bids that generate more than one response. This measures competition in the bidding process and is measured based on the bids/proposals issued and the number of bid responses received.



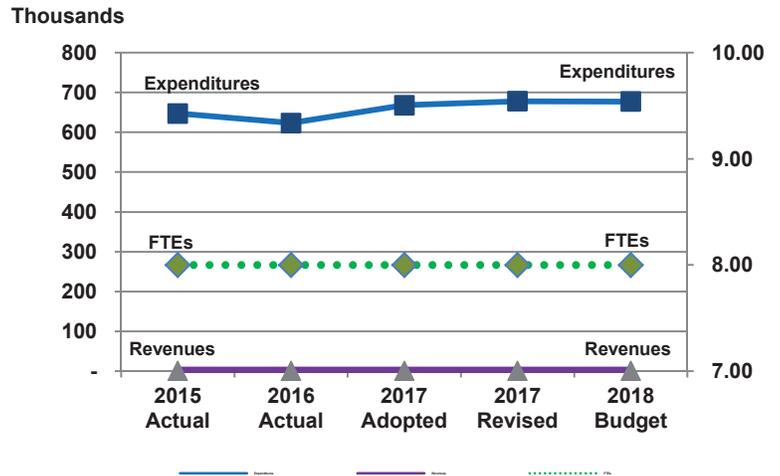
Division Performance Measures	2016 Actual	2017 Est.	2018 Proj.
Goal: Ensure that the procurement process is open, fair, and provides opportunities for all interested vendors			
Percent of multiple vendor responses (KPI)	97.78%	98.00%	98.50%
Average number of vendors responding per bid	8.4	9.0	9.1
Percent of bid responses from disadvantaged business enterprises	16.34%	17.00%	17.50%
Percent of dollars awarded to disadvantaged business enterprises	5.44%	5.50%	5.70%
Percent of dollars paid to disadvantaged business enterprises	7.10%	7.20%	7.30%
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	48	60	65
Annual number of staff training sessions	49	55	60
Goal: Provide products and services in a timely manner for the best possible price			
Number of monthly bids processed	7.00	10.00	11.00
Average number of days for informal bids	3.40	10.00	10.00
Average number of days for formal bids	37.00	30.00	30.00
Average number of days for proposals	85.00	70.00	70.00

Divisional Graphical Summary

Purchasing
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amount Chg '17 Rev.-'18	% Chg '17 Rev.-'18
Expenditures							
Personnel	522,248	514,742	558,853	568,780	568,271	(510)	-0.09%
Contractual Services	111,275	106,792	105,000	105,000	105,001	1	0.00%
Debt Service	-	-	-	-	-	-	-
Commodities	13,831	1,876	4,151	4,151	4,150	(1)	-0.02%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	647,355	623,410	668,004	677,931	677,422	(510)	-0.08%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	175	175	-	(175)	-100.00%
All Other Revenue	96	-	140	140	-	(140)	-100.00%
Total Revenues	96	-	315	315	-	(315)	-100.00%
Full-Time Equivalent (FTEs)							
Property Tax Funded	8.00	8.00	8.00	8.00	8.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	8.00	8.00	8.00	8.00	8.00	-	0.00%

Budget Summary by Fund

Fund	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amount Chg '17 Rev.-'18	% Chg '17 Rev.-'18
General Fund	647,355	623,410	668,004	677,931	677,422	(510)	-0.08%
Total Expenditures	647,355	623,410	668,004	677,931	677,422	(510)	-0.08%

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2017 Adopted	2017 Revised	2018 Budget	2017 Adopted	2017 Revised	2018 Budget
Purchasing Director	110	GRADE139	87,589	91,145	91,145	1.00	1.00	1.00
Senior Purchasing Agent	110	GRADE130	49,125	51,807	51,807	1.00	1.00	1.00
Purchasing Agent	110	GRADE126	124,411	131,453	131,453	3.00	3.00	3.00
Administrative Specialist	110	GRADE123	49,063	48,689	48,689	1.00	1.00	1.00
Purchasing Technician	110	GRADE120	74,252	60,823	60,823	2.00	2.00	2.00
Subtotal					383,917			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					13,553			
Overtime/On Call/Holiday Pay					156			
Benefits					170,644			
Total Personnel Budget					568,271	8.00	8.00	8.00

Division of Finance - Risk Management

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

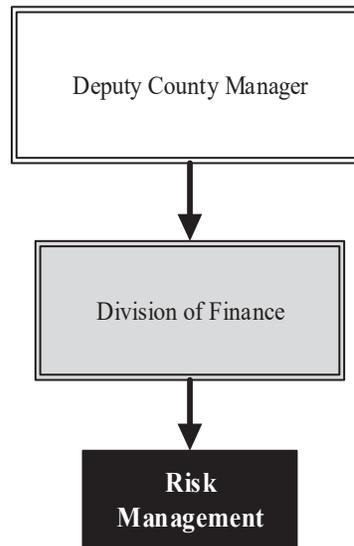
Diana Mansouri
Interim Risk Manager

525 N. Main, Suite 1150
Wichita, KS 67203
316.660.9681

diana.mansouri@sedgwick.gov

Overview

Risk Management is tasked with protecting Sedgwick County assets. This starts with establishing a safe workplace for employees and safe facilities for visitors. It is a goal that employees receive necessary safety training. Risk Management does safety inspections to verify that prevention programs are adequate. Sometimes it is appropriate to contractually shift the risk and cost of an incident to a third party. This is accomplished with appropriate hold harmless and indemnification clauses in contracts or through the purchase of insurance. A risk plan must include an appropriate amount of self retention and an appropriate amount of risk transfer to ensure that adequate funds are available to pay for an adverse incident that might happen.



Strategic Goals:

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

Highlights

- Diana Mansouri, Risk Management Safety Coordinator, was the 2015 - 2016 Past President of the Kansas Public Risk Management Association (PRIMA)
- In 2016, Risk Management implemented an online Defensive Driving Training Program



Accomplishments and Priorities

Accomplishments

To ensure services and assistance are provided in a fair and equitable manner, Risk Management evaluates claims properly submitted to Sedgwick County. Claims without merit are denied. Risk Management works to protect Sedgwick County's interest in claims against others, with the end goal of being fair and equitable to all. The expectation is that Risk Management will do whatever possible to prevent an accident from occurring and will continue to establish plans and programs to mitigate the adverse effect if something does happen.

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

Priorities

Risk Management has established process procedures to comply with Federal legislation, Section 111 of the Medicare, Medicaid, and SCHIP Extension Act of 2007 (42 U.S.C. 1395y(b)(7) & (8)). This legislation requires that claim information be reported to the Federal government to ensure that there is proper coordination of claim payments to determine a primary payer and a secondary payer. The long-term effect will be an increase of workers' compensation costs for Sedgwick County. The Division of Risk Management continues to revise and refine existing procedures to comply with this law and at the same time minimize future costs for the County.

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



Significant Budget Adjustments

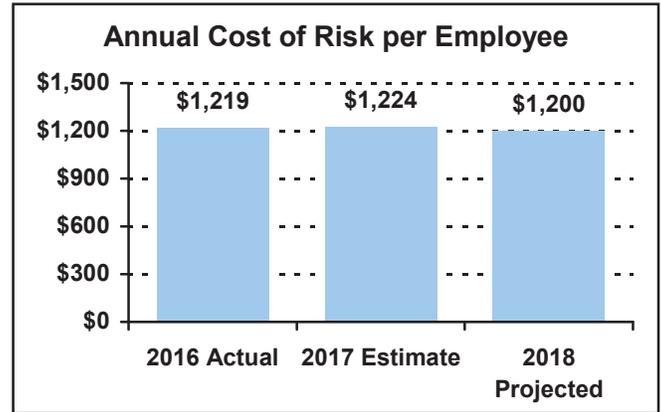
There are no significant adjustments to Risk Management's 2018 budget.

PERFORMANCE MEASURE HIGHLIGHTS

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

Annual Cost of Risk per Employee -

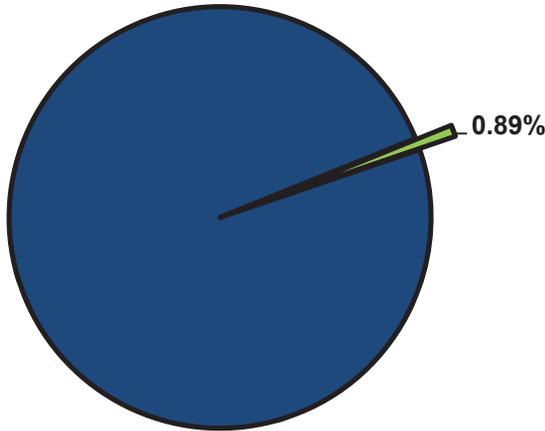
- Measure of all costs associated with Risk Management for a given year, including insurance premiums, payment of claims, and safety programs.



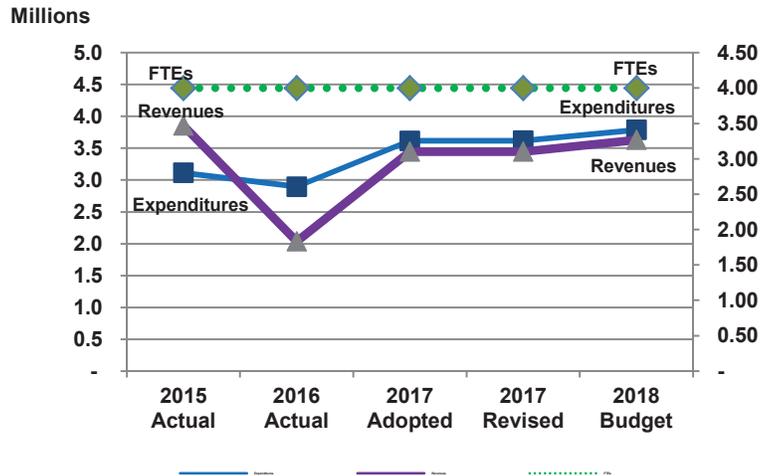
Division Performance Measures	2016 Actual	2017 Est.	2018 Proj.
Goal: Maintain the cost of risk at a level less than two percent of the total of all fund expenditures			
Annual cost of risk per employee (KPI)	\$1,219	\$1,224	\$1,200
Cost as a % of County expenditures	0.814%	0.803%	0.780%
Cost of risk per claim	\$3,979	\$4,426	\$4,350
Goal: Perform a safety inspection on at least seven County facilities on an annual basis			
Annual facility safety inspections	44	45	45
Goal: Process and pay claims in a timely manner			
Annual new workers compensation claims	314	280	275
Annual preventable workers compensations claims	101	100	95
Annual non-preventable workers compensation claims	187	180	180
Annual new vehicle claims	129	120	115
Annual preventable vehicle claims	71	65	45
Annual non-preventable vehicle claims	58	55	70
Annual new general claims	52	52	45
Annual preventable general claims	31	25	15
Annual non-preventable general claims	19	25	30

Divisional Graphical Summary

Risk Management
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amount Chg '17 Rev.-'18	% Chg '17 Rev.-'18
Expenditures							
Personnel	413,671	495,395	568,782	571,429	579,700	8,271	1.45%
Contractual Services	2,687,396	2,388,107	3,032,016	3,029,716	3,193,498	163,782	5.41%
Debt Service	-	-	-	-	-	-	-
Commodities	11,453	12,277	15,000	17,300	15,000	(2,300)	-13.29%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	(170)	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	3,112,350	2,895,779	3,615,798	3,618,445	3,788,198	169,753	4.69%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	2,123,883	1,149,817	2,042,688	2,042,688	2,177,427	134,739	6.60%
All Other Revenue	1,730,617	884,458	1,402,821	1,402,821	1,453,512	50,691	3.61%
Total Revenues	3,854,500	2,034,274	3,445,509	3,445,509	3,630,939	185,430	5.38%
Full-Time Equivalents (FTEs)							
Property Tax Funded	-	-	-	-	-	-	-
Non-Property Tax Funded	4.00	4.00	4.00	4.00	4.00	-	0.00%
Total FTEs	4.00	4.00	4.00	4.00	4.00	-	0.00%

Budget Summary by Fund

Fund	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amount Chg '17 Rev.-'18	% Chg '17 Rev.-'18
Risk Management	1,728,068	1,445,989	1,567,006	1,569,653	1,735,864	166,211	10.59%
Worker's Compensation	1,384,282	1,449,790	2,048,792	2,048,792	2,052,335	3,542	0.17%
Total Expenditures	3,112,350	2,895,779	3,615,798	3,618,445	3,788,198	169,753	4.69%

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2017 Adopted	2017 Revised	2018 Budget	2017 Adopted	2017 Revised	2018 Budget
Risk Manager	612	GRADE138	50,147	51,115	51,115	0.50	0.50	0.50
Safety Training Coordinator	612	GRADE130	69,362	73,113	73,113	1.00	1.00	1.00
Administrative Specialist	612	GRADE123	38,944	39,801	39,801	1.00	1.00	1.00
Risk Manager	613	GRADE138	50,147	51,115	51,115	0.50	0.50	0.50
Workers Compensation Specialist	613	GRADE126	60,007	61,270	61,270	1.00	1.00	1.00
Subtotal					276,413			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					208,962			
Overtime/On Call/Holiday Pay					-			
Benefits					94,324			
Total Personnel Budget					579,700	4.00	4.00	4.00

• Risk Management

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

Fund(s): Risk Management Reserve 612

Expenditures	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amnt. Chg. '17 - '18	% Chg. '17 - '18
Personnel	213,947	214,249	222,616	225,263	229,992	4,729	2.1%
Contractual Services	1,505,197	1,219,628	1,329,390	1,329,390	1,490,872	161,482	12.1%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	9,094	12,112	15,000	15,000	15,000	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	(170)	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,728,068	1,445,989	1,567,006	1,569,653	1,735,864	166,211	10.6%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	1,717,791	851,326	1,390,174	1,390,174	1,430,717	40,543	2.9%
Total Revenues	1,717,791	851,326	1,390,174	1,390,174	1,430,717	40,543	2.9%
Full-Time Equivalents (FTEs)	2.50	2.50	2.50	2.50	2.50	-	0.0%

• Worker's Compensation

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

Fund(s): Workers Compensation Reserve 613

Expenditures	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amnt. Chg. '17 - '18	% Chg. '17 - '18
Personnel	199,723	281,146	346,166	346,166	349,709	3,542	1.0%
Contractual Services	1,182,199	1,168,479	1,702,626	1,700,326	1,702,626	2,300	0.1%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	2,359	166	-	2,300	-	(2,300)	-100.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,384,282	1,449,790	2,048,792	2,048,792	2,052,335	3,542	0.2%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	2,123,883	1,149,817	2,042,688	2,042,688	2,177,427	134,739	6.6%
All Other Revenue	12,826	33,131	12,647	12,647	22,795	10,149	80.2%
Total Revenues	2,136,709	1,182,948	2,055,335	2,055,335	2,200,222	144,887	7.0%
Full-Time Equivalents (FTEs)	1.50	1.50	1.50	1.50	1.50	-	0.0%