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.

Four programs comprise the Division. They include Accounting, Budget, Purchasing, and the CFO’s Office. Accounting is responsible for asset inventory, payroll, accounts payable, and revenue management. Budget monitors the annual budget and works with organizational development to produce an annual budget, along with maintenance of the financial forecast. Purchasing manages procurement for the organization through a County Charter. The CFO's Office includes administration, management of the tax system and economic development, debt management, risk management, and internal financial audit.

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 13th consecutive year
- Received Certificate of Achievement in Financial Reporting for the 37th consecutive year
- For the 36th consecutive year, earned award for Distinguished Budget Presentation

Strategic Goals:

- Drive the process to set an overarching financial policy and philosophy for the organization, outlining the need for development and adherence to uniform best practices
- Develop and implement standard training for financial practices
- Work with appropriate partners to resolve current technology issues and address future needs
- Be an active leader to identify areas of risk through regular risk assessments and communication with internal and external partners

Mission: To allocate resources, protect public assets, and mitigate or eliminate risk by adhering to industry best practices and seeking innovative solutions.
Accomplishments and Strategic Results

Accomplishments

The Division of Finance continues to deliver high-quality financial management services. This is evidenced by continually high ratings from the major credit rating agencies, as well as awards from the government finance industry’s professional organization, the Government Finance Officers Association. Awards in 2019 include: Excellence in Financial Reporting for the Comprehensive Annual Financial Report for the 38th consecutive year, the Distinguished Budget Presentation for the 37th consecutive year, and the Popular Annual Financial Reporting award for the 13th consecutive year.

Finance staff worked to implement numerous improvements through 2019 and early 2020, including a new asset inventory management system; a change to the way the organization charges and collects fees for credit card use; a process to centralize technology replacements and enhancements; a new organization-wide contract management system; upgrades and updates to payroll and risk management software systems; updates to grant management policies and procedures; and risk assessment tools and procedures, among others.

Strategic Results

- Monthly, quarterly, and annual financial reports published and delivered to key stakeholders by policy deadlines 100.0 percent of the time
- Financial forecast delivered to stakeholders within policy timeline and within acceptable limits
- Key member of Public Sector Purchasing Advisory Board, a cross-functional team of Unified School District (USD) 259, City of Wichita, Wichita State University, and Sedgwick County purchasing professionals

Significant Budget Adjustments

Significant adjustments to the Division of Finance’s 2021 Recommended Budget include a decrease in expenditures ($10,231,305) and revenues ($8,845,040) due to costs related to COVID-19 response in 2020, an increase in revenues to bring in-line with actuals ($1,675,109), and a decrease of $650,000 in expenditures due to one-time costs related to the restoration of the fourth floor at the Main Courthouse. Additional changes include an increase of $200,000 in the Risk Management Contingency, the addition of a Workers’ Compensation Contingency ($200,000), and the shift of 0.50 full-time equivalent (FTE) from Economic Development to Risk Management due to a reorganization ($68,439).
### Budget Summary by Category

**Expenditures**

<table>
<thead>
<tr>
<th></th>
<th>2018 Actual</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>2,992,707</td>
<td>3,149,501</td>
<td>3,424,611</td>
<td>(2,647,202)</td>
<td>-43.45%</td>
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<tr>
<td>Contractual Services</td>
<td>2,651,771</td>
<td>4,160,340</td>
<td>5,957,642</td>
<td>(3,068,631)</td>
<td>-96.27%</td>
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<tr>
<td>Debt Service</td>
<td>-</td>
<td>94,738</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Commodities</td>
<td>200,585</td>
<td>88,025</td>
<td>119,053</td>
<td>(3,068,631)</td>
<td>-96.27%</td>
</tr>
<tr>
<td>Capital Improvements</td>
<td>-</td>
<td>-</td>
<td>2,692,551</td>
<td>(2,692,551)</td>
<td>-100.00%</td>
</tr>
<tr>
<td>Capital Equipment</td>
<td>-</td>
<td>-</td>
<td>750,000</td>
<td>(750,000)</td>
<td>-100.00%</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>5,845,062</td>
<td>7,492,605</td>
<td>7,785,752</td>
<td>(10,473,939)</td>
<td>-56.07%</td>
</tr>
</tbody>
</table>

**Revenues**

<table>
<thead>
<tr>
<th></th>
<th>2018 Actual</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Revenues</td>
<td>148,351,485</td>
<td>152,484,278</td>
<td>161,385,645</td>
<td>159,212,269</td>
<td>-1.35%</td>
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<tr>
<td>Licenses and Permits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Intergovernmental</td>
<td>4,354</td>
<td>4,644</td>
<td>8,849,320</td>
<td>(8,845,040)</td>
<td>-99.95%</td>
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<tr>
<td>Charges for Services</td>
<td>1,948,044</td>
<td>2,028,281</td>
<td>1,880,558</td>
<td>-147,723</td>
<td>-7.28%</td>
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<tr>
<td>All Other Revenue</td>
<td>15,851,064</td>
<td>14,992,054</td>
<td>14,992,054</td>
<td>16,667,141</td>
<td>11.17%</td>
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<tr>
<td>Total Revenues</td>
<td>166,154,947</td>
<td>178,409,993</td>
<td>187,255,301</td>
<td>177,764,303</td>
<td>-5.07%</td>
</tr>
</tbody>
</table>

**Full-Time Equivalents (FTEs)**

<table>
<thead>
<tr>
<th></th>
<th>2018 Actual</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Tax Funded</td>
<td>33.00</td>
<td>35.25</td>
<td>36.25</td>
<td>36.25</td>
<td>37.75</td>
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<tr>
<td>Non-Property Tax Funded</td>
<td>4.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>0.50</td>
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<tr>
<td>Total FTEs</td>
<td>37.00</td>
<td>36.25</td>
<td>37.25</td>
<td>37.25</td>
<td>37.75</td>
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</table>

### Budget Summary by Fund

**Expenditures**

<table>
<thead>
<tr>
<th>Fund</th>
<th>2018 Actual</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>3,574,519</td>
<td>3,829,142</td>
<td>4,315,339</td>
<td>6,365,337</td>
<td>4,157,768</td>
</tr>
<tr>
<td>Risk Management Reserve</td>
<td>1,012,215</td>
<td>1,647,226</td>
<td>1,505,872</td>
<td>1,505,872</td>
<td>1,877,536</td>
</tr>
<tr>
<td>Workers Comp. Reserve</td>
<td>1,258,328</td>
<td>2,016,237</td>
<td>1,964,541</td>
<td>1,964,541</td>
<td>2,171,814</td>
</tr>
<tr>
<td>Technology Enhancement</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Stimulus Funds</td>
<td>-</td>
<td>-</td>
<td>8,845,307</td>
<td>(8,845,307)</td>
<td>-100.00%</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>5,845,062</td>
<td>7,492,605</td>
<td>7,785,752</td>
<td>18,681,057</td>
<td>8,207,119</td>
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</tbody>
</table>

**Revenues**

<table>
<thead>
<tr>
<th>Fund</th>
<th>2018 Actual</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
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<td>3,829,142</td>
<td>4,315,339</td>
<td>6,365,337</td>
<td>4,157,768</td>
</tr>
<tr>
<td>Risk Management Reserve</td>
<td>1,012,215</td>
<td>1,647,226</td>
<td>1,505,872</td>
<td>1,505,872</td>
<td>1,877,536</td>
</tr>
<tr>
<td>Workers Comp. Reserve</td>
<td>1,258,328</td>
<td>2,016,237</td>
<td>1,964,541</td>
<td>1,964,541</td>
<td>2,171,814</td>
</tr>
<tr>
<td>Technology Enhancement</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Stimulus Funds</td>
<td>-</td>
<td>-</td>
<td>8,845,307</td>
<td>(8,845,307)</td>
<td>-100.00%</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>5,845,062</td>
<td>7,492,605</td>
<td>7,785,752</td>
<td>18,681,057</td>
<td>8,207,119</td>
</tr>
</tbody>
</table>
### Significant Budget Adjustments from Prior Year Revised Budget

<table>
<thead>
<tr>
<th>Description</th>
<th>Expenditures</th>
<th>Revenues</th>
<th>FTEs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reduction due to costs related to COVID-19 response in 2020</td>
<td>(10,231,305)</td>
<td>(8,845,040)</td>
<td></td>
</tr>
<tr>
<td>Increase in revenue to bring in-line with actuals</td>
<td></td>
<td>1,675,109</td>
<td></td>
</tr>
<tr>
<td>Reduction due to one-time costs related to the restoration of the 4th floor at the Main Courthouse</td>
<td>(650,000)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increase in Risk Management Contingency</td>
<td>200,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Addition of Workers' Compensation Contingency</td>
<td>200,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shift of 0.50 FTE from Economic Development due to reorganization</td>
<td>68,439</td>
<td></td>
<td>0.50</td>
</tr>
</tbody>
</table>

**Total**  
(10,412,866) (7,169,931) 0.50

### Budget Summary by Program

<table>
<thead>
<tr>
<th>Program</th>
<th>2018 Fund</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
<th>% Chg '20 Rev.-'21</th>
<th>2021 FTEs</th>
</tr>
</thead>
<tbody>
<tr>
<td>CFO</td>
<td>Multi. 2,135,985</td>
<td>3,144,852</td>
<td>2,689,461</td>
<td>13,584,766</td>
<td>2,935,864</td>
<td>-78.39%</td>
<td>7.75</td>
</tr>
<tr>
<td>Accounting</td>
<td>Multi. 2,727,105</td>
<td>3,470,476</td>
<td>3,919,809</td>
<td>3,919,809</td>
<td>4,126,940</td>
<td>5.28%</td>
<td>17.00</td>
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<tr>
<td>Budget Office</td>
<td>110 377,999</td>
<td>307,860</td>
<td>471,801</td>
<td>471,801</td>
<td>460,172</td>
<td>-2.46%</td>
<td>5.00</td>
</tr>
<tr>
<td>Purchasing</td>
<td>110 603,973</td>
<td>569,417</td>
<td>704,681</td>
<td>704,681</td>
<td>684,143</td>
<td>-2.91%</td>
<td>8.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>5,845,062</td>
<td>7,492,605</td>
<td>7,785,752</td>
<td>18,681,057</td>
<td>8,207,119</td>
<td>-56.07%</td>
<td>37.75</td>
</tr>
</tbody>
</table>

*2021 Recommended Budget*
## Personnel Summary By Fund

<table>
<thead>
<tr>
<th>Position Titles</th>
<th>Fund</th>
<th>Grade</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Financial Officer</td>
<td>110</td>
<td>GRADE144</td>
<td>139,828</td>
<td>142,975</td>
<td>142,975</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Assistant Chief Financial Officer</td>
<td>110</td>
<td>GRADE142</td>
<td>105,838</td>
<td>113,214</td>
<td>113,214</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Accounting Director</td>
<td>110</td>
<td>GRADE139</td>
<td>79,540</td>
<td>81,330</td>
<td>81,330</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Budget Director</td>
<td>110</td>
<td>GRADE139</td>
<td>79,540</td>
<td>81,330</td>
<td>81,330</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Purchasing Director</td>
<td>110</td>
<td>GRADE139</td>
<td>95,759</td>
<td>97,914</td>
<td>97,914</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
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<tr>
<td>Economic Development &amp; Tax System Dir.</td>
<td>110</td>
<td>GRADE138</td>
<td>47,830</td>
<td>59,001</td>
<td>-</td>
<td>0.50</td>
<td>0.75</td>
<td>0.75</td>
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<tr>
<td>Internal Financial Auditor</td>
<td>110</td>
<td>GRADE136</td>
<td>153,872</td>
<td>157,335</td>
<td>157,335</td>
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<td>2.00</td>
<td>2.00</td>
</tr>
<tr>
<td>Internal Performance &amp; Safety Auditor</td>
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<td>GRADE138</td>
<td>57,702</td>
<td>59,001</td>
<td>59,001</td>
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<td>0.75</td>
<td>0.75</td>
</tr>
<tr>
<td>Payroll Manager</td>
<td>110</td>
<td>GRADE133</td>
<td>73,153</td>
<td>74,799</td>
<td>74,799</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Principal Budget Analyst</td>
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<td>GRADE133</td>
<td>61,820</td>
<td>63,211</td>
<td>63,211</td>
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<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Revenue Manager</td>
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<td>GRADE133</td>
<td>85,230</td>
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<td>68,279</td>
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<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Accounts Payable Supervisor</td>
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<td>55,434</td>
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<td>1.00</td>
<td>1.00</td>
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<tr>
<td>Accounts Receivable Manager</td>
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<td>55,434</td>
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<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Administrative Manager</td>
<td>110</td>
<td>GRADE132</td>
<td>55,434</td>
<td>56,681</td>
<td>56,681</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Management Analyst III</td>
<td>110</td>
<td>GRADE132</td>
<td>55,434</td>
<td>56,681</td>
<td>57,491</td>
<td>1.00</td>
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<tr>
<td>Principal Accountant</td>
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<td>GRADE132</td>
<td>129,401</td>
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<tr>
<td>Senior Purchasing Agent</td>
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<td>GRADE130</td>
<td>54,430</td>
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<td>1.00</td>
</tr>
<tr>
<td>Management Analyst II</td>
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<td>108,164</td>
<td>95,523</td>
<td>109,515</td>
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<td>2.00</td>
</tr>
<tr>
<td>Payroll Analyst</td>
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<td>GRADE129</td>
<td>49,581</td>
<td>52,724</td>
<td>52,724</td>
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<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Senior Accountant</td>
<td>110</td>
<td>GRADE129</td>
<td>50,609</td>
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<td>51,748</td>
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<td>1.00</td>
<td>1.00</td>
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<tr>
<td>Purchasing Agent</td>
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<td>GRADE126</td>
<td>126,767</td>
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<tr>
<td>Administrative Officer</td>
<td>110</td>
<td>GRADE124</td>
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<td>1.00</td>
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<tr>
<td>Administrative Specialist</td>
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<td>GRADE123</td>
<td>136,681</td>
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<td>139,477</td>
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<td>3.00</td>
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<tr>
<td>Finance Coordinator</td>
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<td>GRADE123</td>
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<td>45,781</td>
<td>45,781</td>
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<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Accounts Payable Analyst</td>
<td>110</td>
<td>GRADE120</td>
<td>107,209</td>
<td>109,606</td>
<td>114,778</td>
<td>3.00</td>
<td>3.00</td>
<td>3.00</td>
</tr>
<tr>
<td>Purchasing Technician</td>
<td>110</td>
<td>GRADE120</td>
<td>62,633</td>
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<td>64,041</td>
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<td>2.00</td>
<td>2.00</td>
</tr>
<tr>
<td>Office Specialist</td>
<td>110</td>
<td>GRADE117</td>
<td>26,012</td>
<td>31,554</td>
<td>31,554</td>
<td>1.00</td>
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<td>1.00</td>
</tr>
<tr>
<td>Risk Management Coordinator</td>
<td>612</td>
<td>GRADE132</td>
<td>73,369</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Administrative Specialist</td>
<td>612</td>
<td>GRADE123</td>
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<tr>
<td>Workers Compensation Specialist</td>
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<td>GRADE125</td>
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<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
</tbody>
</table>

Subtotal                             | 2,235,450

Add:
- Budgeted Personnel Savings
- Compensation Adjustments: 210,446
- Overtime/On Call/Holiday Pay: 956
- Benefits: 999,126

Total Personnel Budget               | 3,445,978 | 37.25 | 37.25 | 37.75 |
Overview

The Chief Financial Officer (CFO) is accountable for the financial management of Sedgwick County. Responsibilities of the CFO’s Office include serving as a financial advisor to the County Manager and the Board of County Commissioners; supervising Accounting, Budget, Purchasing, and the Internal Financial Audit program; providing financial reporting to and on behalf of the organization; 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.

Highlights

- Sedgwick County has AAA bond ratings from Standard & Poor’s and Moody’s Investor Services 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 continues to provide services at the quantity and quality expected by County residents while living within available resources

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
Accomplishments and Strategic Results

Accomplishments

The CFO’s Office has been working toward an organization-wide contract and agenda management system and process since 2018, with updates and improvements occurring into 2020. In addition, all members of the CFO’s Office actively participated in the County Commission’s effort to update the County strategic plan throughout 2019. The efforts included the development of a Division-wide strategic plan through early 2020.

In spring 2020, the Deputy CFO also developed a reorganization plan associated with economic development and risk management activities to bolster the County’s risk assessment program and mitigation strategies.

Members of the CFO’s Office have spent significant time in 2020 on financial management and planning associated with the novel Coronavirus, COVID-19, pandemic. In addition to monitoring and planning for the revenue impact, staff have been heavily engaged in the management of the $99.6 million in Federal Coronavirus Relief Funds received by Sedgwick County from the Coronavirus Aid, Relief, and Economic Security Act (CARES), signed into law on March 27, 2020. This work included the development of a strategic plan to assist with allocation, along with internal controls and monitoring procedures for sub-recipients.

Strategic Results

Auditors gave the 2019 audit an unmodified, or clean, opinion, which represents the highest level of assurance on the accuracy and presentation of the County’s financial records. Through professional associations, Finance staff worked to identify common areas of risk or exposure (newsletters, conferences, meetings, task teams, etc.); surprise cash counts by Accounting staff; assessments by internal and external financial auditors through scheduled internal audits and annual external financial and policy/procedure audits; ongoing security audits by Information & Technology; annual security awareness training requirement; Health Insurance Portability and Accountability Act (HIPAA) audits by the Federal government; monthly preparation and status meetings to review upcoming deadlines with land record departments; and a monthly tax system audit trail report to identify potential security breaches.

Significant Budget Adjustments

Significant adjustments to the Chief Financial Officer’s 2021 Recommended Budget include a decrease in expenditures ($10,231,305) and revenues ($8,845,040) due to costs related to COVID-19 response in 2020, a decrease of $650,000 in expenditures due to one-time costs related to the restoration of the fourth floor at the Main Courthouse, and a decrease in revenues to bring in-line with actuals ($464,089). Additional changes include an increase of $200,000 in the Risk Management Contingency and the shift of 0.50 full-time equivalent (FTE) from Economic Development to Risk Management due to a reorganization ($68,439).
### Departmental Graphical Summary

**Chief Financial Officer**
Percent of Total County Operating Budget

### Expenditures, Program Revenue & FTEs

#### Budget Summary by Category

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>787,261</td>
<td>803,985</td>
<td>847,733</td>
<td>3,516,302</td>
<td>894,136</td>
<td>(2,622,166)</td>
<td>-74.57%</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>1,215,888</td>
<td>2,203,293</td>
<td>1,814,125</td>
<td>3,553,679</td>
<td>2,014,125</td>
<td>(1,539,554)</td>
<td>-43.32%</td>
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<tr>
<td>Debt Service</td>
<td>-</td>
<td>94,738</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>Commodities</td>
<td>132,836</td>
<td>42,836</td>
<td>27,603</td>
<td>3,072,234</td>
<td>27,603</td>
<td>(3,044,631)</td>
<td>-99.10%</td>
</tr>
<tr>
<td>Capital Improvements</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>Capital Equipment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,692,551</td>
<td>-</td>
<td>(2,692,551)</td>
<td>-100.00%</td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>750,000</td>
<td>-</td>
<td>(750,000)</td>
<td>-100.00%</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>2,135,985</td>
<td>3,144,852</td>
<td>2,689,461</td>
<td>13,584,766</td>
<td>2,935,864</td>
<td>(10,648,902)</td>
<td>-78.39%</td>
</tr>
</tbody>
</table>

#### Revenues

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Revenues</td>
<td>148,351,485</td>
<td>152,484,278</td>
<td>161,385,645</td>
<td>161,385,645</td>
<td>159,212,269</td>
<td>(2,173,377)</td>
<td>-1.35%</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>4,354</td>
<td>4,644</td>
<td>4,013</td>
<td>8,489,320</td>
<td>4,280</td>
<td>(8,845,040)</td>
<td>-99.95%</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>62,154</td>
<td>64,949</td>
<td>64,949</td>
<td>64,949</td>
<td>-</td>
<td>(64,949)</td>
<td>-100.00%</td>
</tr>
<tr>
<td>All Other Revenue</td>
<td>14,471,655</td>
<td>13,227,483</td>
<td>13,512,530</td>
<td>13,512,530</td>
<td>13,048,441</td>
<td>(464,089)</td>
<td>-3.43%</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>162,889,648</td>
<td>165,716,405</td>
<td>174,967,138</td>
<td>183,812,445</td>
<td>172,264,990</td>
<td>(11,547,455)</td>
<td>-6.28%</td>
</tr>
</tbody>
</table>

#### Full-Time Equivalents (FTEs)

<table>
<thead>
<tr>
<th>Fund</th>
<th>2018 Actual</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
<th>Amount Chg '20 Rev.-'21</th>
<th>% Chg '20 Rev.-'21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Tax Funded</td>
<td>6.00</td>
<td>7.25</td>
<td>7.25</td>
<td>7.25</td>
<td>5.75</td>
<td>(1.50)</td>
<td>-20.69%</td>
</tr>
<tr>
<td>Non-Property Tax Funded</td>
<td>2.50</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2.00</td>
<td>80.00%</td>
</tr>
<tr>
<td>Total FTEs</td>
<td>8.50</td>
<td>7.25</td>
<td>7.25</td>
<td>7.25</td>
<td>7.75</td>
<td>0.50</td>
<td>6.90%</td>
</tr>
</tbody>
</table>

### Budget Summary by Fund

<table>
<thead>
<tr>
<th>Fund</th>
<th>2018 Actual</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
<th>Amount Chg '20 Rev.-'21</th>
<th>% Chg '20 Rev.-'21</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>1,123,770</td>
<td>1,497,626</td>
<td>1,183,589</td>
<td>3,233,587</td>
<td>1,058,328</td>
<td>(2,175,259)</td>
<td>-67.27%</td>
</tr>
<tr>
<td>Risk Management</td>
<td>1,012,215</td>
<td>1,647,226</td>
<td>1,505,872</td>
<td>1,505,872</td>
<td>1,377,536</td>
<td>371,664</td>
<td>24.68%</td>
</tr>
<tr>
<td>Technology Enhancement</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>Stimulus Funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>8,845,307</td>
<td>-</td>
<td>(8,845,307)</td>
<td>-100.00%</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>2,135,985</td>
<td>3,144,852</td>
<td>2,689,461</td>
<td>13,584,766</td>
<td>2,935,864</td>
<td>(10,648,902)</td>
<td>-78.39%</td>
</tr>
</tbody>
</table>
## Significant Budget Adjustments from Prior Year Revised Budget

<table>
<thead>
<tr>
<th>Description</th>
<th>Expenditures</th>
<th>Revenues</th>
<th>FTEs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reduction due to costs related to COVID-19 response in 2020</td>
<td>(10,231,305)</td>
<td>(8,845,040)</td>
<td></td>
</tr>
<tr>
<td>Reduction due to one-time costs related to the restoration of the 4th floor at the Main Courthouse</td>
<td>(650,000)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Decrease in revenues to bring in-line with actuals</td>
<td></td>
<td>(464,089)</td>
<td></td>
</tr>
<tr>
<td>Increase in Risk Management Contingency</td>
<td>200,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shift of 0.50 FTE from Economic Development due to reorganization</td>
<td>68,439</td>
<td></td>
<td>0.50</td>
</tr>
</tbody>
</table>

## Budget Summary by Program

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Financial Officer</td>
<td>110</td>
<td>953,162</td>
<td>947,342</td>
<td>961,342</td>
<td>880,979</td>
<td>-8.36%</td>
<td>4.00</td>
<td></td>
</tr>
<tr>
<td>CFO Administration</td>
<td>110</td>
<td>170,608</td>
<td>236,247</td>
<td>236,247</td>
<td>177,349</td>
<td>-24.93%</td>
<td>1.75</td>
<td></td>
</tr>
<tr>
<td>Rest. Costs 4th Flr. MCH</td>
<td>110</td>
<td></td>
<td>-</td>
<td>-</td>
<td>650,000</td>
<td></td>
<td>-100.00%</td>
<td></td>
</tr>
<tr>
<td>COVID-19 Response</td>
<td>110</td>
<td></td>
<td>-</td>
<td>-</td>
<td>1,385,998</td>
<td></td>
<td>-100.00%</td>
<td></td>
</tr>
<tr>
<td>Risk Management</td>
<td>612</td>
<td>1,012,215</td>
<td>1,505,872</td>
<td>1,505,872</td>
<td>1,877,536</td>
<td>24.68%</td>
<td>2.00</td>
<td></td>
</tr>
<tr>
<td>ROD Land Transfer</td>
<td>237</td>
<td>1,012,215</td>
<td>1,505,872</td>
<td>1,505,872</td>
<td>1,877,536</td>
<td></td>
<td>-100.00%</td>
<td></td>
</tr>
<tr>
<td>CARES Title V CRF</td>
<td>277</td>
<td></td>
<td>-</td>
<td>-</td>
<td>6,490,000</td>
<td></td>
<td>-100.00%</td>
<td></td>
</tr>
<tr>
<td>FFCRA Emp. Paid Leave</td>
<td>277</td>
<td></td>
<td>-</td>
<td>-</td>
<td>135,000</td>
<td></td>
<td>-100.00%</td>
<td></td>
</tr>
<tr>
<td>CARES HAVA</td>
<td>277</td>
<td></td>
<td>-</td>
<td>-</td>
<td>420,307</td>
<td></td>
<td>-100.00%</td>
<td></td>
</tr>
<tr>
<td>Health COVID-19 Resp.</td>
<td>277</td>
<td></td>
<td>-</td>
<td>-</td>
<td>1,800,000</td>
<td></td>
<td>-100.00%</td>
<td></td>
</tr>
</tbody>
</table>

Total                         | 2,135,985 | 3,144,852   | 2,689,461    | 13,584,766   | 2,935,864   | -78.39%       | 7.75        |           |
## Personnel Summary By Fund

<table>
<thead>
<tr>
<th>Position Titles</th>
<th>Fund</th>
<th>Grade</th>
<th>2020</th>
<th>2021</th>
<th>%</th>
<th>2021 %</th>
<th>2021 %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Adopted</td>
<td>Revised</td>
<td>Budget</td>
<td>Adopted</td>
<td>Revised</td>
</tr>
<tr>
<td>Chief Financial Officer</td>
<td>110</td>
<td>GRADE144</td>
<td>139,828</td>
<td>142,975</td>
<td>142,975</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Assistant Chief Financial Officer</td>
<td>110</td>
<td>GRADE142</td>
<td>105,838</td>
<td>113,214</td>
<td>113,214</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Economic Development &amp; Tax System Dir.</td>
<td>110</td>
<td>GRADE138</td>
<td>47,830</td>
<td>36,685</td>
<td>-</td>
<td>0.50</td>
<td>0.50</td>
</tr>
<tr>
<td>Internal Financial Auditor</td>
<td>110</td>
<td>GRADE138</td>
<td>153,872</td>
<td>157,335</td>
<td>157,335</td>
<td>2.00</td>
<td>2.00</td>
</tr>
<tr>
<td>Internal Performance &amp; Safety Auditor</td>
<td>110</td>
<td>GRADE138</td>
<td>57,702</td>
<td>59,001</td>
<td>59,001</td>
<td>0.75</td>
<td>0.75</td>
</tr>
<tr>
<td>Administrative Manager</td>
<td>110</td>
<td>GRADE132</td>
<td>55,434</td>
<td>56,681</td>
<td>56,681</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Administrative Specialist</td>
<td>110</td>
<td>GRADE123</td>
<td>36,446</td>
<td>37,265</td>
<td>-</td>
<td>1.00</td>
<td>1.00</td>
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<tr>
<td>Risk Management Coordinator</td>
<td>612</td>
<td>GRADE132</td>
<td>-</td>
<td>-</td>
<td>73,369</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Administrative Specialist</td>
<td>612</td>
<td>GRADE123</td>
<td>-</td>
<td>-</td>
<td>37,265</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Subtotal: 639,839

Add:
- Budgeted Personnel Savings: -
- Compensation Adjustments: 2,266
- Overtime/On Call/Holiday Pay: -
- Benefits: 252,031

Total Personnel Budget: 894,136

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Personnel Savings</th>
<th>Compensation Adjustments</th>
<th>Overtime/On Call/Holiday Pay</th>
<th>Benefits</th>
<th>Total Personnel Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>-</td>
<td>2,266</td>
<td>-</td>
<td>252,031</td>
<td>894,136</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2021</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Adopted</td>
<td>Revised</td>
<td>Budget</td>
</tr>
<tr>
<td></td>
<td>639,839</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2021 Recommended Budget
● **Chief Financial Officer**

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

<table>
<thead>
<tr>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel</td>
<td>644,879</td>
<td>586,337</td>
<td>626,486</td>
<td>640,486</td>
<td>560,123</td>
<td>(80,362)</td>
<td>-12.5%</td>
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<tr>
<td>Contractual Services</td>
<td>301,200</td>
<td>281,158</td>
<td>315,753</td>
<td>314,753</td>
<td>315,753</td>
<td>1,000</td>
<td>0.3%</td>
</tr>
<tr>
<td>Debt Service</td>
<td>-</td>
<td>94,738</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Commodities</td>
<td>7,083</td>
<td>19,784</td>
<td>5,103</td>
<td>6,103</td>
<td>5,103</td>
<td>(1,000)</td>
<td>-16.4%</td>
</tr>
<tr>
<td>Capital Improvements</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Capital Equipment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>953,162</td>
<td>982,016</td>
<td>947,342</td>
<td>961,342</td>
<td>880,979</td>
<td>(80,362)</td>
<td>-8.4%</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Revenues</td>
<td>161,674,113</td>
<td>163,939,547</td>
<td>174,035,578</td>
<td>174,035,578</td>
<td>171,059,118</td>
<td>(2,976,460)</td>
<td>-1.7%</td>
</tr>
<tr>
<td>Full-Time Equivalents (FTEs)</td>
<td>6.00</td>
<td>4.50</td>
<td>4.50</td>
<td>4.50</td>
<td>4.00</td>
<td>(0.50)</td>
<td>-11.1%</td>
</tr>
</tbody>
</table>

● **CFO Administration**

CFO Administration is responsible for developing, implementing, and organization-wide contract monitoring and compliance processes. Additionally, it provides oversight of the CFO’s Office activities, as well as preparing, analyzing, and administering special project work for senior Finance staff. Also included within CFO Administration is claims management of all automobile and general liability claims the County administers.

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>Capital Equipment</td>
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<tr>
<td><strong>Revenues</strong></td>
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</tr>
<tr>
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<td>2.75</td>
<td>1.75</td>
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<td>-36.4%</td>
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</table>
• Restoration Costs - Main Courthouse 4th Floor Fire

An accidental fire occurred within the 18th Judicial District Court space on the fourth floor of the Main Courthouse on January 18, 2020. Extensive fire and smoke damage occurred to the Court's workspace, and further damage was caused to the third floor space directly underneath the location of the fire due to fire suppression efforts. Restoration work will be complete in 2020. In accordance with policy, the Board of County Commissioners (BOCC) approved a transfer of budget authority from the Rainy Day Reserve to this new fund center to accommodate the restoration costs on February 5, 2020. It is anticipated that insurance will cover the restoration costs, though the County's deductible for this type of claim is $250,000.

<table>
<thead>
<tr>
<th>Fund(s): County General Fund 110</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>Personnel</td>
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<td>0.0%</td>
</tr>
<tr>
<td>Contractual Services</td>
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<td>-</td>
<td>(646,000)</td>
<td>-100.0%</td>
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<tr>
<td>Debt Service</td>
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<td>0.0%</td>
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<tr>
<td>Commodities</td>
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<td>-</td>
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<td>-</td>
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<td></td>
</tr>
<tr>
<td>Capital Improvements</td>
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<td>-</td>
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<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>CapitalEquipment</td>
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<td>-</td>
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<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Interfund Transfers</td>
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<td>0.0%</td>
</tr>
<tr>
<td>Total Expenditures</td>
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<td>(650,000)</td>
<td>-100.0%</td>
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<tr>
<td>Taxes</td>
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<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Charges For Service</td>
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<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>All Other Revenue</td>
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<td>0.0%</td>
</tr>
<tr>
<td>Total Revenues</td>
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<td>0.0%</td>
</tr>
<tr>
<td>Full-Time Equivalents (FTEs)</td>
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<td>-</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

• COVID-19 Response 2020

On March 11, 2020, the World Health Organization declared the novel coronavirus, COVID-19, a pandemic. In a response to growing public health concerns related to COVID-19, Sedgwick County declared a state of local disaster emergency on March 16, 2020. Efforts to control the spread of the virus were implemented at both the local and State level, including limits on gatherings, stay-at-home orders that shuttered non-essential businesses, the shift of K-12 and secondary institutions to remote learning, and others. Like other governments, Sedgwick County initiated intense efforts to secure personal protective equipment, cleaning supplies, COVID-19 testing supplies, and other necessary materials. Associated costs were much more significant than 2020 departmental budgets could sustain, resulting in a need to access the Operating Contingency and establish this central funding source.

<table>
<thead>
<tr>
<th>Fund(s): County General Fund 110</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
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<tr>
<td>Commodities</td>
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<td>(912,998)</td>
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<td>0.0%</td>
</tr>
<tr>
<td>CapitalEquipment</td>
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<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Interfund Transfers</td>
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</tr>
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<td>(1,385,998)</td>
<td>-100.0%</td>
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<td>0.0%</td>
</tr>
<tr>
<td>Taxes</td>
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<tr>
<td>Intergovernmental</td>
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</tr>
<tr>
<td>Charges For Service</td>
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<td>0.0%</td>
</tr>
<tr>
<td>All Other Revenue</td>
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<td>0.0%</td>
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<tr>
<td>Total Revenues</td>
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<td>0.0%</td>
</tr>
<tr>
<td>Full-Time Equivalents (FTEs)</td>
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<td>-</td>
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<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
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.

### Risk Management Reserve Fund 612

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>2018 Actual</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
<th>'20 - '21</th>
<th>% Chg. '20 - '21</th>
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<td>1,490,872</td>
<td>1,690,872</td>
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<tr>
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<tr>
<td>Capital Improvements</td>
<td>-</td>
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<td>-</td>
<td>-</td>
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<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Capital Equipment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>-</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>1,012,215</strong></td>
<td><strong>1,647,226</strong></td>
<td><strong>1,505,872</strong></td>
<td><strong>1,505,872</strong></td>
<td><strong>1,877,536</strong></td>
<td><strong>371,664</strong></td>
<td><strong>24.7%</strong></td>
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<table>
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<th>Revenues</th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Intergovernmental</td>
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<td>-</td>
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<td>0.0%</td>
</tr>
<tr>
<td>Charges For Service</td>
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<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
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<td>1,573,072</td>
<td>931,559</td>
<td>931,559</td>
<td>1,205,872</td>
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<tr>
<td><strong>Total Revenues</strong></td>
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<td><strong>1,573,072</strong></td>
<td><strong>931,559</strong></td>
<td><strong>931,559</strong></td>
<td><strong>1,205,872</strong></td>
<td><strong>274,312</strong></td>
<td><strong>29.4%</strong></td>
</tr>
<tr>
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<td>2.00</td>
<td>2.00</td>
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</tr>
</tbody>
</table>

### Register of Deeds Land Technology Fund Transfer

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

### Technology Enhancement Fund 237

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>2018 Actual</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
<th>'20 - '21</th>
<th>% Chg. '20 - '21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>-</td>
<td>-</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Debt Service</td>
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<td>-</td>
<td>-</td>
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<td>0.0%</td>
</tr>
<tr>
<td>Commodities</td>
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<td>0.0%</td>
</tr>
<tr>
<td>Capital Improvements</td>
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<td>0.0%</td>
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<tr>
<td>Capital Equipment</td>
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<tr>
<td>Interfund Transfers</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>203,320</strong></td>
<td><strong>203,786</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>0.0%</strong></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Revenues</th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>-</td>
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<td>-</td>
<td>0.0%</td>
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<tr>
<td>Intergovernmental</td>
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<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Charges For Service</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>All Other Revenue</td>
<td>203,320</td>
<td>203,786</td>
<td>-</td>
<td>-</td>
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<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>203,320</strong></td>
<td><strong>203,786</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>0.0%</strong></td>
</tr>
<tr>
<td>Full Time Equivalents</td>
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<td>-</td>
<td>-</td>
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<td>0.0%</td>
</tr>
</tbody>
</table>
• CARES Title V Coronavirus Relief Fund

On March 11, 2020, the World Health Organization declared the novel coronavirus, COVID-19, a pandemic. On March 27, 2020, the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The Act provided $2 trillion in economic relief funding and allocated $150 billion of that to state, local, and tribal governments through Title V of the Act, called the Coronavirus Relief Fund. Sedgwick County received $99.6 million in direct allocation, which will be used by the County, other municipalities, and approved entities to cover costs that are necessary expenditures incurred due to COVID-19; were not accounted for in the budget most recently approved as of March 27, 2020; and were incurred during the period of March 1, 2020, through December 30, 2020. This program is used to track general eligible expenses for Sedgwick County.

<table>
<thead>
<tr>
<th>Fund(s): Stimulus Funds 277</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
</tr>
<tr>
<td>Personnel</td>
</tr>
<tr>
<td>Contractual Services</td>
</tr>
<tr>
<td>Debt Service</td>
</tr>
<tr>
<td>Commodities</td>
</tr>
<tr>
<td>Capital Improvements</td>
</tr>
<tr>
<td>Capital Equipment</td>
</tr>
<tr>
<td>Interfund Transfers</td>
</tr>
<tr>
<td>Total Expenditures</td>
</tr>
</tbody>
</table>

| Revenues                    |              |             |              |              |
| Taxes                       | -           | -           | -            | -            |
| Intergovernmental           | -           | -           | -            | 6,490,000     |
| Charges For Service         | -           | -           | -            | -            |
| All Other Revenue           | -           | -           | -            | -            |
| Total Revenues              | -           | -           | -            | 6,490,000     |

| Full-Time Equivalents (FTEs)|              |             |              | -            |
|                            | -           | -           | -            | -            | 0.0% |

• FFCRA Employee Paid Leave

On March 11, 2020, the World Health Organization declared the novel coronavirus, COVID-19, a pandemic. On March 18, 2020, the Federal Families First Coronavirus Response Act (FFCRA) was signed into law. The Act required certain employers to provide their employees with up to two weeks of paid sick leave or 10 weeks of paid expanded family and medical leave for specified reasons related to COVID-19. This program tracks costs associated with the FFCRA leave, as the CARES Act allows governments to use their Coronavirus Relief Fund allocations to reimburse such costs.

<table>
<thead>
<tr>
<th>Fund(s): Technology Enhancement Fund 237</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
</tr>
<tr>
<td>Personnel</td>
</tr>
<tr>
<td>Contractual Services</td>
</tr>
<tr>
<td>Debt Service</td>
</tr>
<tr>
<td>Commodities</td>
</tr>
<tr>
<td>Capital Improvements</td>
</tr>
<tr>
<td>Capital Equipment</td>
</tr>
<tr>
<td>Interfund Transfers</td>
</tr>
<tr>
<td>Total Expenditures</td>
</tr>
</tbody>
</table>

| Revenues                                |              |             |              |              |
| Taxes                                   | -           | -           | -            | -            |
| Intergovernmental                       | -           | -           | -            | 135,000       |
| Charges For Service                     | -           | -           | -            | -            |
| All Other Revenue                       | -           | -           | -            | -            |
| Total Revenues                          | -           | -           | -            | 135,000       |

| Full-Time Equivalents (FTEs)            | -           | -           | -            | -            | 0.0% |
● CARES Help America Vote Act (HAVA)

On March 11, 2020, the World Health Organization declared the novel coronavirus, COVID-19, a pandemic. On March 27, 2020, the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The Act provided $2 trillion in economic relief funding and allocated $400 million in Help America Vote Act (HAVA) funds to states. This funding is intended to prevent, prepare for, and respond to COVID-19 for the 2020 Federal election cycle. The Kansas Secretary of State’s Office has authorized use of the funds as reimbursements to counties for COVID expenditures in preparation for the August and November election cycles. Only eligible expenditures as defined by the United States Election Assistance Commission may be reimbursed up to a specified amount per county. Each county’s reimbursable amount is pre-determined by the Secretary of State; Sedgwick County was authorized for reimbursement up to $420,307.37.

Fund(s): Stimulus Funds 277

### Expenditures

<table>
<thead>
<tr>
<th>Year</th>
<th>Personnel</th>
<th>Contractual Services</th>
<th>Debt Service</th>
<th>Commodities</th>
<th>Capital Improvements</th>
<th>Capital Equipment</th>
<th>Interfund Transfers</th>
<th>Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018 Actual</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2019 Actual</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2020 Adopted</td>
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<td>-</td>
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<tr>
<td>2020 Revised</td>
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<td>150,156</td>
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<td>170,233</td>
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<td>73,951</td>
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<td>420,307</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(420,307)</td>
</tr>
<tr>
<td>% Chg.</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-0.0%</td>
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</table>

### Revenues

<table>
<thead>
<tr>
<th>Year</th>
<th>Taxes</th>
<th>Intergovernmental</th>
<th>Charges For Service</th>
<th>All Other Revenue</th>
<th>Total Revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2019</td>
<td>-</td>
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<tr>
<td>2020</td>
<td>-</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2021 Budget</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(420,307)</td>
</tr>
<tr>
<td>% Chg.</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-0.0%</td>
</tr>
</tbody>
</table>

Full-Time Equivalents (FTEs): -

● Health COVID-19 Temp Response

On March 11, 2020, the World Health Organization declared the novel coronavirus, COVID-19, a pandemic. In a response to growing public health concerns related to COVID-19, Sedgwick County declared a state of local disaster emergency on March 16, 2020. At the beginning of the pandemic, nearly all Health Department staff were reassigned to COVID-19 response and support. However, public health needs have required those Health Department staff to return to their original programs, resulting in the addition of more than 50 temporary positions to provide COVID-19 response and support. The temporary position costs have been approved as a reimbursable expense under the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act.

Fund(s): Stimulus Funds 277

### Expenditures

<table>
<thead>
<tr>
<th>Year</th>
<th>Personnel</th>
<th>Contractual Services</th>
<th>Debt Service</th>
<th>Commodities</th>
<th>Capital Improvements</th>
<th>Capital Equipment</th>
<th>Interfund Transfers</th>
<th>Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018 Actual</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2019 Actual</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2020 Adopted</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2020 Revised</td>
<td>1,800,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,800,000</td>
</tr>
<tr>
<td>2021 Budget</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(1,800,000)</td>
</tr>
<tr>
<td>% Chg.</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-0.0%</td>
</tr>
</tbody>
</table>

### Revenues

<table>
<thead>
<tr>
<th>Year</th>
<th>Taxes</th>
<th>Intergovernmental</th>
<th>Charges For Service</th>
<th>All Other Revenue</th>
<th>Total Revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2019</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2020</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2021 Budget</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(1,800,000)</td>
</tr>
<tr>
<td>% Chg.</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-0.0%</td>
</tr>
</tbody>
</table>

Full-Time Equivalents (FTEs): -
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.

Highlights

- Earned the Government Finance Officers Association’s (GFOA) Popular Annual Financial Reporting (PAFR) Award in 2019
- Earned GFOA’s Certificate of Achievement for Excellence in Financial Reporting Award in 2019

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
Accomplishments and Strategic Results

Accomplishments

In 2019, Accounting received the Certificate of Achievement for Financial Reporting from the GFOA for the 2018 Comprehensive Annual Financial Report (CAFR). It is the 38th consecutive year that the County has received the honor. Also in 2019, the County received the GFOA’s PAFR Award for 2018. It is the 14th year that the County received the award.

Strategic Results

- Accurate, timely vendor payments
- Move towards 100.0 percent electronic employee payments
- Ensure accurate, timely payroll postings
- Report and pay federal and state taxes accurately and timely
- Collaborate with Enterprise Resource Planning (ERP) to automate processes and explore new technologies

Significant Budget Adjustments

Significant adjustment's to Accounting’s 2021 Recommended Budget include an increase in revenues to bring in-line with actuals ($2,139,198) and the addition of a Workers’ Compensation Contingency ($200,000).
## Budget Summary by Category

### Expenditures

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>2018 Actual</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
<th>% Chg</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>1,294,747</td>
<td>1,513,198</td>
<td>1,530,076</td>
<td>1,530,076</td>
<td>1,537,207</td>
<td>0.47%</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>1,380,899</td>
<td>1,918,504</td>
<td>2,311,933</td>
<td>2,287,933</td>
<td>2,511,933</td>
<td>9.79%</td>
</tr>
<tr>
<td>Debt Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Commodities</td>
<td>51,459</td>
<td>38,774</td>
<td>77,800</td>
<td>101,800</td>
<td>77,800</td>
<td>-23.58%</td>
</tr>
<tr>
<td>Capital Improvements</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital Equipment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>2,727,105</td>
<td>3,470,476</td>
<td>3,919,809</td>
<td>3,919,809</td>
<td>4,126,940</td>
<td>5.28%</td>
</tr>
</tbody>
</table>

### Revenues

<table>
<thead>
<tr>
<th>Revenue</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
<th>% Chg</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for Services</td>
<td>1,885,890</td>
<td>1,963,332</td>
<td>1,880,558</td>
<td>-4.22%</td>
</tr>
<tr>
<td>All Other Revenue</td>
<td>1,379,408</td>
<td>1,479,524</td>
<td>3,618,722</td>
<td>144.59%</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>3,265,298</td>
<td>3,442,856</td>
<td>5,499,280</td>
<td>59.73%</td>
</tr>
</tbody>
</table>

### Full-Time Equivalents (FTEs)

<table>
<thead>
<tr>
<th>Type</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
<th>% Chg</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Tax Funded</td>
<td>14.00</td>
<td>16.00</td>
<td>16.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Non-Property Tax Funded</td>
<td>1.50</td>
<td>1.00</td>
<td>1.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Total FTEs</td>
<td>15.50</td>
<td>17.00</td>
<td>17.00</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

## Budget Summary by Fund

<table>
<thead>
<tr>
<th>Fund</th>
<th>2018 Actual</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
<th>% Chg</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>1,468,777</td>
<td>1,454,239</td>
<td>1,955,268</td>
<td>1,955,268</td>
<td>1,955,126</td>
<td>-0.01%</td>
</tr>
<tr>
<td>Workers' Compensation</td>
<td>1,258,328</td>
<td>2,016,237</td>
<td>1,964,541</td>
<td>1,964,541</td>
<td>2,171,814</td>
<td>10.55%</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>2,727,105</td>
<td>3,470,476</td>
<td>3,919,809</td>
<td>3,919,809</td>
<td>4,126,940</td>
<td>5.28%</td>
</tr>
</tbody>
</table>
## Significant Budget Adjustments from Prior Year Revised Budget

<table>
<thead>
<tr>
<th></th>
<th>Expenditures</th>
<th>Revenues</th>
<th>FTEs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase in revenues to bring in-line with actuals</td>
<td>2,139,198</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Addition of Workers' Compensation Contingency</td>
<td>200,000</td>
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<td></td>
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</table>

## Budget Summary by Program

<table>
<thead>
<tr>
<th>Program</th>
<th>2018 Fund</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
<th>% Chg '20 Rev.-'21</th>
<th>2021 FTEs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>110</td>
<td>309,575</td>
<td>333,216</td>
<td>390,648</td>
<td>390,648</td>
<td>398,649</td>
<td>2.05%</td>
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<tr>
<td>Payroll</td>
<td>110</td>
<td>208,518</td>
<td>185,712</td>
<td>197,723</td>
<td>197,723</td>
<td>207,202</td>
<td>4.79%</td>
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<tr>
<td>Revenue Management</td>
<td>110</td>
<td>505,122</td>
<td>488,317</td>
<td>862,025</td>
<td>862,025</td>
<td>831,882</td>
<td>-3.50%</td>
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<tr>
<td>General Accounting</td>
<td>110</td>
<td>445,562</td>
<td>446,994</td>
<td>504,872</td>
<td>504,872</td>
<td>517,392</td>
<td>2.48%</td>
</tr>
<tr>
<td>Workers' Compensation Multi.</td>
<td>Multi.</td>
<td>1,258,328</td>
<td>2,016,237</td>
<td>1,964,541</td>
<td>1,964,541</td>
<td>2,171,814</td>
<td>10.55%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,727,105</strong></td>
<td><strong>3,470,476</strong></td>
<td><strong>3,919,809</strong></td>
<td><strong>3,919,809</strong></td>
<td><strong>4,126,940</strong></td>
<td><strong>5.28%</strong></td>
<td><strong>17.00</strong></td>
</tr>
</tbody>
</table>
## Personnel Summary By Fund

### Budgeted Compensation Comparison

<table>
<thead>
<tr>
<th>Position Titles</th>
<th>Fund</th>
<th>Grade</th>
<th>2020</th>
<th>2020</th>
<th>2021 Budget</th>
<th>FTE Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Director</td>
<td>110</td>
<td>GRADE139</td>
<td>79,540</td>
<td>81,330</td>
<td>81,330</td>
<td>1.00</td>
</tr>
<tr>
<td>Payroll Manager</td>
<td>110</td>
<td>GRADE133</td>
<td>73,153</td>
<td>74,799</td>
<td>74,799</td>
<td>1.00</td>
</tr>
<tr>
<td>Revenue Manager</td>
<td>110</td>
<td>GRADE133</td>
<td>85,230</td>
<td>68,279</td>
<td>68,279</td>
<td>1.00</td>
</tr>
<tr>
<td>Accounts Payable Supervisor</td>
<td>110</td>
<td>GRADE132</td>
<td>55,434</td>
<td>56,681</td>
<td>56,681</td>
<td>1.00</td>
</tr>
<tr>
<td>Accounts Receivable Manager</td>
<td>110</td>
<td>GRADE132</td>
<td>55,434</td>
<td>54,758</td>
<td>54,758</td>
<td>1.00</td>
</tr>
<tr>
<td>Principal Accountant</td>
<td>110</td>
<td>GRADE132</td>
<td>129,401</td>
<td>123,799</td>
<td>123,799</td>
<td>2.00</td>
</tr>
<tr>
<td>Payroll Analyst</td>
<td>110</td>
<td>GRADE129</td>
<td>49,581</td>
<td>52,724</td>
<td>52,724</td>
<td>1.00</td>
</tr>
<tr>
<td>Senior Accountant</td>
<td>110</td>
<td>GRADE129</td>
<td>50,609</td>
<td>51,748</td>
<td>51,748</td>
<td>1.00</td>
</tr>
<tr>
<td>Administrative Officer</td>
<td>110</td>
<td>GRADE124</td>
<td>39,436</td>
<td>40,323</td>
<td>40,323</td>
<td>1.00</td>
</tr>
<tr>
<td>Administrative Specialist</td>
<td>110</td>
<td>GRADE123</td>
<td>49,107</td>
<td>50,211</td>
<td>50,211</td>
<td>1.00</td>
</tr>
<tr>
<td>Finance Coordinator</td>
<td>110</td>
<td>GRADE123</td>
<td>44,774</td>
<td>45,781</td>
<td>45,781</td>
<td>1.00</td>
</tr>
<tr>
<td>Accounts Payable Analyst</td>
<td>110</td>
<td>GRADE120</td>
<td>107,209</td>
<td>109,606</td>
<td>114,778</td>
<td>3.00</td>
</tr>
<tr>
<td>Office Specialist</td>
<td>110</td>
<td>GRADE117</td>
<td>26,012</td>
<td>31,554</td>
<td>31,554</td>
<td>1.00</td>
</tr>
<tr>
<td>Workers Compensation Specialist</td>
<td>613</td>
<td>GRADE126</td>
<td>45,592</td>
<td>46,618</td>
<td>46,618</td>
<td>1.00</td>
</tr>
</tbody>
</table>

### FTE Comparison

<table>
<thead>
<tr>
<th>2020</th>
<th>2020</th>
<th>2021 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adopted</td>
<td>Revised</td>
<td></td>
</tr>
<tr>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
</tbody>
</table>

### Subtotal

| 893,382 |

**Add:**

- Budgeted Personnel Savings: -
- Compensation Adjustments: 205,501
- Overtime/On Call/Holiday Pay: -
- Benefits: 438,324

**Total Personnel Budget:**

| 1,537,207 |

| 17.00    | 17.00    | 17.00    |
### Accounts Payable

Accounts Payable processes invoices to pay County vendors accurately and timely while ensuring compliance with internal controls established to safeguard assets. Accounts Payable personnel work consistently with all internal departments to improve the workflow process. In 2010, Information & Technology; Enterprise Resource Planning (ERP); and Accounting worked to implement an electronic workflow process for Accounts Payable documents. This process cuts down on hard copy paper flow, hard copies made and filed, and improves the availability of document information to Systems, Applications, and Products (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

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>298,189</td>
<td>318,247</td>
<td>376,848</td>
<td>376,848</td>
<td>384,849</td>
<td>8,002 2.1%</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>7,162</td>
<td>17,566</td>
<td>3,800</td>
<td>3,800</td>
<td>3,800</td>
<td>- 0.0%</td>
</tr>
<tr>
<td>Debt Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Commodities</td>
<td>6,224</td>
<td>(2,597)</td>
<td>10,000</td>
<td>10,000</td>
<td>10,000</td>
<td>- 0.0%</td>
</tr>
<tr>
<td>Capital Improvements</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Capital Equipment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>309,575</strong></td>
<td><strong>333,216</strong></td>
<td><strong>390,648</strong></td>
<td><strong>390,648</strong></td>
<td><strong>398,649</strong></td>
<td><strong>8,002 2.0%</strong></td>
</tr>
</tbody>
</table>

#### Revenues

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Charges For Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>All Other Revenue</td>
<td>(2,076)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>(2,076)</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

#### Full-Time Equivalents (FTEs)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>FTEs</td>
<td>6.00</td>
<td>5.00</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
<td>- 0.0%</td>
</tr>
</tbody>
</table>

### Payroll

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

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

### Fund(s): County General Fund 110

#### Expenditures

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>173,055</td>
<td>178,974</td>
<td>177,223</td>
<td>177,223</td>
<td>186,702</td>
<td>9,479 5.3%</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>31,034</td>
<td>4,265</td>
<td>16,500</td>
<td>16,500</td>
<td>16,500</td>
<td>- 0.0%</td>
</tr>
<tr>
<td>Debt Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Commodities</td>
<td>4,429</td>
<td>2,472</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
<td>- 0.0%</td>
</tr>
<tr>
<td>Capital Improvements</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Capital Equipment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>208,518</strong></td>
<td><strong>185,712</strong></td>
<td><strong>197,723</strong></td>
<td><strong>197,723</strong></td>
<td><strong>207,202</strong></td>
<td><strong>9,478.66 4.8%</strong></td>
</tr>
</tbody>
</table>

#### Revenues

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Charges For Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>All Other Revenue</td>
<td>7</td>
<td>8</td>
<td>8</td>
<td>8</td>
<td>-</td>
<td>(8) -100.0%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>7</td>
<td>8</td>
<td>8</td>
<td>8</td>
<td>-</td>
<td>(8) -100.0%</td>
</tr>
</tbody>
</table>

#### Full-Time Equivalents (FTEs)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>FTEs</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
<td>- 0.0%</td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>Fund(s): County General Fund 110</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditures</strong></td>
</tr>
<tr>
<td>-----------------------------------</td>
</tr>
<tr>
<td>Personnel</td>
</tr>
<tr>
<td>Contractual Services</td>
</tr>
<tr>
<td>Debt Service</td>
</tr>
<tr>
<td>Commodities</td>
</tr>
<tr>
<td>Capital Improvements</td>
</tr>
<tr>
<td>Capital Equipment</td>
</tr>
<tr>
<td>Interfund Transfers</td>
</tr>
<tr>
<td>Total Expenditures</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
</tr>
<tr>
<td>Intergovernmental</td>
</tr>
<tr>
<td>Charges For Service</td>
</tr>
<tr>
<td>All Other Revenue</td>
</tr>
<tr>
<td>Total Revenues</td>
</tr>
<tr>
<td>Full-Time Equivalents (FTEs)</td>
</tr>
</tbody>
</table>

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 (GAAP). 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.

<table>
<thead>
<tr>
<th>Fund(s): County General Fund 110</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditures</strong></td>
</tr>
<tr>
<td>-----------------------------------</td>
</tr>
<tr>
<td>Personnel</td>
</tr>
<tr>
<td>Contractual Services</td>
</tr>
<tr>
<td>Debt Service</td>
</tr>
<tr>
<td>Commodities</td>
</tr>
<tr>
<td>Capital Improvements</td>
</tr>
<tr>
<td>Capital Equipment</td>
</tr>
<tr>
<td>Interfund Transfers</td>
</tr>
<tr>
<td>Total Expenditures</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
</tr>
<tr>
<td>Intergovernmental</td>
</tr>
<tr>
<td>Charges For Service</td>
</tr>
<tr>
<td>All Other Revenue</td>
</tr>
<tr>
<td>Total Revenues</td>
</tr>
<tr>
<td>Full-Time Equivalents (FTEs)</td>
</tr>
</tbody>
</table>
### Workers’ 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.

Starting in 2018, Workers’ Compensation began reporting to Payroll.

#### Fund(s): Workers Compensation Reserve 613

<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>219,447</td>
<td>331,614</td>
<td>261,915</td>
<td>261,915</td>
<td>269,188</td>
<td>7,273</td>
<td>2.8%</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>1,038,881</td>
<td>1,684,624</td>
<td>1,702,626</td>
<td>1,678,626</td>
<td>1,902,626</td>
<td>224,000</td>
<td>13.3%</td>
</tr>
<tr>
<td>Debt Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Commodities</td>
<td>-</td>
<td>-</td>
<td>24,000</td>
<td>-</td>
<td>-</td>
<td>(24,000)</td>
<td>-100.0%</td>
</tr>
<tr>
<td>Capital Improvements</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Capital Equipment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>1,258,328</td>
<td>2,016,237</td>
<td>1,964,541</td>
<td>1,964,541</td>
<td>2,171,814</td>
<td>207,273</td>
<td>10.6%</td>
</tr>
<tr>
<td>Revenues</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Charges For Service</td>
<td>1,763,448</td>
<td>905,322</td>
<td>1,834,691</td>
<td>1,834,691</td>
<td>1,880,558</td>
<td>45,867</td>
<td>2.5%</td>
</tr>
<tr>
<td>All Other Revenue</td>
<td>104,858</td>
<td>138,892</td>
<td>111,970</td>
<td>111,970</td>
<td>38,265</td>
<td>(73,705)</td>
<td>-66.8%</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>1,868,305</td>
<td>1,044,214</td>
<td>1,946,661</td>
<td>1,946,661</td>
<td>1,918,823</td>
<td>(27,838)</td>
<td>-1.4%</td>
</tr>
<tr>
<td>Full-Time Equivalents (FTEs)</td>
<td>1.50</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>-</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
Overview

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

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

Highlights

• For 37 consecutive years, Sedgwick County has received the Government Finance Officers Association Distinguished Budget Presentation Award

• Budget worked with the Division of Information & Technology to provide guidance to the new Technology Review Board (TRB) on how those requests will be integrated into the budget and developed a process for establishing budget authority for TRB projects to place them in the right departments and funds

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
Accomplishments and Strategic Results

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 (CFO) 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.

Strategic Results

Strategic results for the Budget Office included the following measures in 2019:

- All statutory requirements for the production and adoption of annual Sedgwick County and Fire District 1 budgets were met
- Monthly financial reports were completed in time for review and delivery by the CFO to the BOCC by the 15th of each month
- Quarterly financial reports were completed in time for review and delivery to the BOCC by the last day of the month they were completed in
- The accuracy of the financial plan revenue and expenditure projections in the property-tax-supported funds fell within 5.0 percent (positive or negative) of the actuals recorded for 2018 as verified by the Comprehensive Annual Financial Report (CAFR) actuals versus financial forecast estimates as included in the adopted budget book for 2019

Significant Budget Adjustments

There are no significant adjustments to Budget’s 2021 Recommended Budget.
### Budget Summary by Category

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>369,060</td>
<td>302,040</td>
<td>451,271</td>
<td>451,271</td>
<td>439,642</td>
<td>-11,629</td>
<td>-11,629</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>7,821</td>
<td>4,576</td>
<td>11,030</td>
<td>11,030</td>
<td>11,030</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Debt Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Commodities</td>
<td>1,117</td>
<td>1,244</td>
<td>9,500</td>
<td>9,500</td>
<td>9,500</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital Improvements</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital Equipment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>377,999</td>
<td>307,860</td>
<td>471,801</td>
<td>471,801</td>
<td>460,172</td>
<td>-11,629</td>
<td>-11,629</td>
</tr>
</tbody>
</table>

| Revenues                    |             |             |              |              |                 |               |               |
| Tax Revenues                | -           | -           | -            | -            | -               | -             | -             |
| Licenses and Permits        | -           | -           | -            | -            | -               | -             | -             |
| Intergovernmental           | -           | -           | -            | -            | -               | -             | -             |
| Charges for Services        | -           | -           | -            | -            | -               | -             | -             |
| All Other Revenue           | -           | -           | -            | -            | -               | -             | -             |
| **Total Revenues**          | -           | -           | -            | -            | -               | -             | -             |

| Full-Time Equivalents (FTEs)|             |             |              |              |                 |               |               |
| Property Tax Funded         | 5.00        | 5.00        | 5.00         | 5.00         | 5.00            | -             | -             |
| Non-Property Tax Funded     | -           | -           | -            | -            | -               | -             | -             |
| **Total FTEs**              | 5.00        | 5.00        | 5.00         | 5.00         | 5.00            | -             | -             |

### Budget Summary by Fund

<table>
<thead>
<tr>
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<th></th>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>377,999</td>
<td>307,860</td>
<td>471,801</td>
<td>471,801</td>
<td>460,172</td>
<td>-11,629</td>
<td>-11,629</td>
</tr>
</tbody>
</table>

| **Total Expenditures** | 377,999 | 307,860 | 471,801 | 471,801 | 460,172 | -11,629 | -11,629 |

---

2021 Recommended Budget
### Significant Budget Adjustments from Prior Year Revised Budget

<table>
<thead>
<tr>
<th>Program</th>
<th>Fund</th>
<th>2018 Actual</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget '20 Rev.-'21</th>
<th>% Chg 2021</th>
<th>2021 FTEs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Office</td>
<td>110</td>
<td>377,999</td>
<td>307,860</td>
<td>471,801</td>
<td>471,801</td>
<td>460,172</td>
<td>-2.46%</td>
<td>5.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>377,999</strong></td>
<td><strong>307,860</strong></td>
<td><strong>471,801</strong></td>
<td><strong>471,801</strong></td>
<td><strong>460,172</strong></td>
<td><strong>-2.46%</strong></td>
<td><strong>5.00</strong></td>
</tr>
</tbody>
</table>
### Personnel Summary By Fund

<table>
<thead>
<tr>
<th>Position Titles</th>
<th>Fund</th>
<th>Grade</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Director</td>
<td>110</td>
<td>GRADE139</td>
<td>79,540</td>
<td>81,330</td>
<td>81,330</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Principal Budget Analyst</td>
<td>110</td>
<td>GRADE133</td>
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<td>311,547</td>
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Add:
- Budgeted Personnel Savings: -
- Compensation Adjustments: 740
- Overtime/On Call/Holiday Pay: -
- Benefits: 127,355

Total Personnel Budget: 439,642

2020 Recommended Budget

<table>
<thead>
<tr>
<th>2021 Recommended Budget</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
</tr>
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<tbody>
<tr>
<td>5.00</td>
<td>5.00</td>
<td>5.00</td>
<td>5.00</td>
</tr>
</tbody>
</table>
Overview

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

Highlights

- Sedgwick County’s Purchasing staff are members of several national professional organizations including the National Institute of Governmental Purchasing and the Institute for Supply Management (ISM)
- Sedgwick County’s Purchasing staff collectively represent over 95 years of procurement experience
- Several staff members currently serve on the Board of Directors for the Wichita Chapter of the ISM and the Kansas Association for Public Procurement Professionals

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
Accomplishments and Strategic Results

Accomplishments

Effective April 10, 2017, Sedgwick County updated to a more comprehensive purchasing and contracting charter resolution, Charter 68. The new charter represents the results of the County’s continued efforts to improve the overall efficiency and effectiveness of the procurement process and to assure the community that taxpayer funds entrusted to Sedgwick County are being used prudently and judiciously.

Strategic Results

Purchasing seeks to reach out to the vendor community as well as internal and external customers using a variety of methods, including the following:

- Research is to be completed and a solution identified to determine whether e-bidder registration can be accomplished with an upgrade to the current SAP system or through a third party provider
- Employing Business Intelligence tools and Key Performance Indicators to measure Purchasing’s performance

Purchasing seeks to ensure both prudent and judicious use of such funds by doing the following:

- Development of comprehensive training materials and programs to assist internal and external customers to understand and comply with procurement processes as outlined by Charter 68
- Periodic reporting of any potential threats or vulnerabilities to the procurement process
- Have buying staff certified with professional designations within 36 months of hire

Significant Budget Adjustments

There are no significant adjustments to Purchasing’s 2021 Recommended Budget.
### Departmental Graphical Summary

#### Purchasing
Percent of Total County Operating Budget

![Pie Chart showing 0.15% for Purchasing]

### Expenditures, Program Revenue & FTEs
All Operating Funds

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>2018 Actual</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>541,638</td>
<td>530,278</td>
<td>595,531</td>
<td>595,531</td>
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<tr>
<td>Contractual Services</td>
<td>47,163</td>
<td>33,967</td>
<td>105,000</td>
<td>105,000</td>
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<td>Debt Service</td>
<td>-</td>
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<td>-</td>
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<td>Commodities</td>
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<td>5,172</td>
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<td>Capital Improvements</td>
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<td>-</td>
</tr>
<tr>
<td>Capital Equipment</td>
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<td>-</td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>603,973</td>
<td>569,417</td>
<td>704,681</td>
<td>704,681</td>
</tr>
</tbody>
</table>

| Revenues                      |             |             |              |              |
| Tax Revenues                  | -           | -           | -            | -            |
| Licenses and Permits          | -           | -           | -            | -            |
| Intergovernmental             | -           | -           | -            | -            |
| Charges for Services          | -           | -           | -            | -            |
| All Other Revenue             | -           | 31          | -            | -            |
| Total Revenues                | -           | 31          | -            | -            |

| Full-Time Equivalents (FTEs)  | 8.00        | 8.00        | 8.00         | 8.00         |
| Property Tax Funded           | 8.00        | 8.00        | 8.00         | 8.00         |
| Non-Property Tax Funded       | -           | -           | -            | -            |
| Total FTEs                    | 8.00        | 8.00        | 8.00         | 8.00         |

### Budget Summary by Category

#### Expenditures

<table>
<thead>
<tr>
<th>Expenditures</th>
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<th>2019 Actual</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Amount Chg</th>
<th>% Chg</th>
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<td>33,967</td>
<td>105,000</td>
<td>105,000</td>
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<tr>
<td>Debt Service</td>
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<td>-</td>
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<td>4,150</td>
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<td>-</td>
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<tr>
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<tr>
<td>Interfund Transfers</td>
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<td>-</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>603,973</td>
<td>569,417</td>
<td>704,681</td>
<td>704,681</td>
<td>684,143</td>
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</table>

### Budget Summary by Fund

#### Fund

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<thead>
<tr>
<th>Fund</th>
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<th>2020 Adopted</th>
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<td>704,681</td>
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<td>603,973</td>
<td>569,417</td>
<td>704,681</td>
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</table>

2021 Recommended Budget
## Significant Budget Adjustments from Prior Year Revised Budget

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<tr>
<th>Expenditures</th>
<th>Revenues</th>
<th>FTEs</th>
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<tr>
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<th>% Chg 2021</th>
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<td>704,681</td>
<td>704,681</td>
<td>684,143</td>
</tr>
</tbody>
</table>

### Budget Summary by Program

**Program** | **Fund** | **2018** | **2019** | **2020** Adopted | **2020** Revised | **2021** Budget | **% Chg '20 Rev.-'21** | **2021 FTEs** |
--- | --- | --- | --- | --- | --- | --- | --- | --- |
Purchasing | 110 | 603,973 | 569,417 | 704,681 | 704,681 | 684,143 | -2.91% | 8.00 |

**Total** | **603,973** | **569,417** | **704,681** | **704,681** | **684,143** | **-2.91%** | **8.00** |
<table>
<thead>
<tr>
<th>Position Titles</th>
<th>Fund</th>
<th>Grade</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
<th>2020 Adopted</th>
<th>2020 Revised</th>
<th>2021 Budget</th>
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<tbody>
<tr>
<td>Purchasing Director</td>
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</table>

Subtotal                  | 390,681 |

Add:                      |         |
Budgeted Personnel Savings| -       |
Compensation Adjustments   | 1,939   |
Overtime/On Call/Holiday Pay| 956    |
Benefits                   | 181,417 |
Total Personnel Budget     | 574,993 |

General Government Division of Finance - Purchasing
Personnel Summary By Fund
Budgeted Compensation Comparison
FTE Comparison

2021 Recommended Budget