

Division of Finance

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

Lindsay Poe Rousseau
Chief Financial Officer

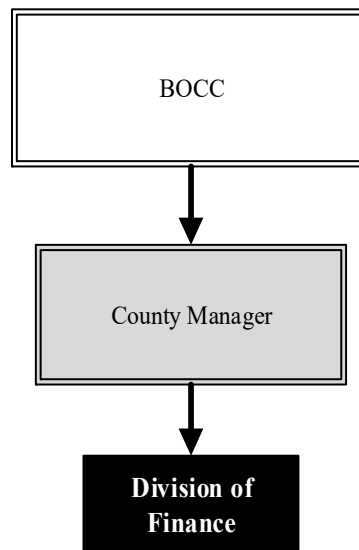
525 N. Main St., Suite 823
 Wichita, KS 67203
 316.660.7591

lindsay.poerousseau@sedgwick.gov

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.



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*

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



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

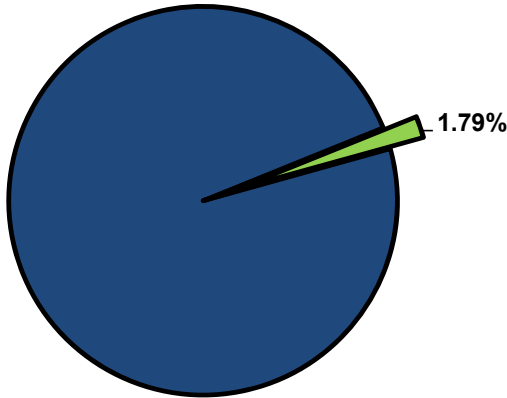


Significant Budget Adjustments

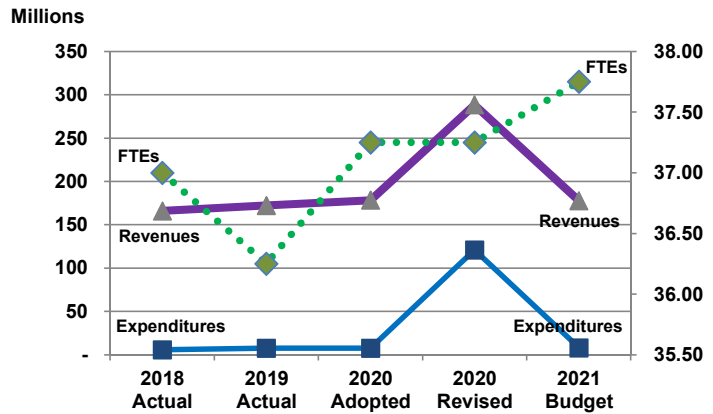
Significant adjustments to the Division of Finance's 2021 budget include a decrease in expenditures (\$111,571,481) and revenues (\$109,985,216) due to costs related to COVID-19 response in 2020, an increase in revenues to bring in-line with actuals (\$1,675,109), and a decrease of \$650,000 in expenditures 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).

Departmental Graphical Summary

Division of Finance
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amount Chg '20 Rev.-'21	% Chg '20 Rev.-'21
Expenditures							
Personnel	2,992,707	3,149,501	3,424,611	6,995,055	3,445,978	(3,549,077)	-50.74%
Contractual Services	2,651,771	4,160,340	4,242,088	73,803,336	4,642,088	(69,161,248)	-93.71%
Debt Service	-	94,738	-	-	-	-	-
Commodities	200,585	88,025	119,053	20,734,129	119,053	(20,615,076)	-99.43%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	2,688,700	-	(2,688,700)	-100.00%
Interfund Transfers	-	-	-	16,600,013	-	(16,600,013)	-100.00%
Total Expenditures	5,845,062	7,492,605	7,785,752	120,821,233	8,207,119	(112,614,114)	-93.21%
Revenues							
Tax Revenues	148,351,485	152,484,278	161,385,645	161,385,645	159,212,269	(2,173,377)	-1.35%
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	4,354	4,644	4,013	109,989,495	4,280	(109,985,216)	-100.00%
Charges for Services	1,948,044	905,322	2,028,281	2,028,281	1,880,558	(147,723)	-7.28%
All Other Revenue	15,851,064	18,983,178	14,992,054	14,992,054	16,667,196	1,675,141	11.17%
Total Revenues	166,154,947	172,377,422	178,409,993	288,395,476	177,764,303	(110,631,174)	-38.36%
Full-Time Equivalents (FTEs)							
Property Tax Funded	33.00	35.25	36.25	36.25	34.75	(1.50)	-4.14%
Non-Property Tax Funded	4.00	1.00	1.00	1.00	3.00	2.00	200.00%
Total FTEs	37.00	36.25	37.25	37.25	37.75	0.50	1.34%

Budget Summary by Fund

	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amount Chg '20 Rev.-'21	% Chg '20 Rev.-'21
Fund							
General Fund	3,574,519	3,829,142	4,315,339	6,565,337	4,157,768	(2,407,568)	-36.67%
Risk Management Reserve	1,012,215	1,647,226	1,505,872	2,305,872	1,877,536	(428,336)	-18.58%
Workers Comp. Reserve	1,258,328	2,016,237	1,964,541	1,964,541	2,171,814	207,273	10.55%
Technology Enhancement	-	-	-	-	-	-	-
Stimulus Funds	-	-	-	109,985,483	-	(109,985,483)	-100.00%
Total Expenditures	5,845,062	7,492,605	7,785,752	120,821,233	8,207,119	(112,614,114)	-93.21%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Reduction due to costs related to COVID-19 response in 2020	(111,571,481)	(109,985,216)	
Increase in revenue to bring in-line with actuals		1,675,109	
Reduction due to one-time costs related to the restoration of the 4th floor at the Main Courthouse	(650,000)		
Increase in Risk Management Contingency	200,000		
Addition of Workers' Compensation Contingency	200,000		
Shift of 0.50 FTE from Economic Development due to reorganization	68,439		0.50
Total	(111,753,042)	(108,310,107)	0.50

Budget Summary by Program

Program	Fund	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	% Chg '20 Rev.-'21	2021 FTEs
CFO	Multi.	2,135,985	3,144,852	2,689,461	115,724,942	2,935,864	-97.46%	7.75
Accounting	Multi.	2,727,105	3,470,476	3,919,809	3,919,809	4,126,940	5.28%	17.00
Budget Office	110	377,999	307,860	471,801	471,801	460,172	-2.46%	5.00
Purchasing	110	603,973	569,417	704,681	704,681	684,143	-2.91%	8.00
Total		5,845,062	7,492,605	7,785,752	120,821,233	8,207,119	-93.21%	37.75

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2020 Adopted	2020 Revised	2021 Budget	2020 Adopted	2020 Revised	2021 Budget
Chief Financial Officer	110	GRADE144	139,828	142,975	142,975	1.00	1.00	1.00
Assistant Chief Financial Officer	110	GRADE142	105,838	113,214	113,214	1.00	1.00	1.00
Accounting Director	110	GRADE139	79,540	81,330	81,330	1.00	1.00	1.00
Budget Director	110	GRADE139	79,540	81,330	81,330	1.00	1.00	1.00
Purchasing Director	110	GRADE139	95,759	97,914	97,914	1.00	1.00	1.00
Economic Development & Tax System Dir.	110	GRADE138	47,830	36,685	-	0.50	0.50	-
Internal Financial Auditor	110	GRADE138	153,872	157,335	157,335	2.00	2.00	2.00
Internal Performance & Safety Auditor	110	GRADE138	57,702	59,001	59,001	0.75	0.75	0.75
Payroll Manager	110	GRADE133	73,153	74,799	74,799	1.00	1.00	1.00
Principal Budget Analyst	110	GRADE133	61,820	63,211	63,211	1.00	1.00	1.00
Revenue Manager	110	GRADE133	85,230	68,279	68,279	1.00	1.00	1.00
Accounts Payable Supervisor	110	GRADE132	55,434	56,681	56,681	1.00	1.00	1.00
Accounts Receivable Manager	110	GRADE132	55,434	54,758	54,758	1.00	1.00	1.00
Administrative Manager	110	GRADE132	55,434	56,681	56,681	1.00	1.00	1.00
Management Analyst III	110	GRADE132	55,434	56,681	57,491	1.00	1.00	1.00
Principal Accountant	110	GRADE132	129,401	123,799	123,799	2.00	2.00	2.00
Senior Purchasing Agent	110	GRADE130	54,430	50,150	50,150	1.00	1.00	1.00
Management Analyst II	110	GRADE129	108,164	95,523	109,515	2.00	2.00	2.00
Payroll Analyst	110	GRADE129	49,581	52,724	52,724	1.00	1.00	1.00
Senior Accountant	110	GRADE129	50,609	51,748	51,748	1.00	1.00	1.00
Purchasing Agent	110	GRADE126	126,767	126,310	126,310	3.00	3.00	3.00
Administrative Officer	110	GRADE124	39,436	40,323	40,323	1.00	1.00	1.00
Administrative Specialist	110	GRADE123	136,681	139,743	102,477	3.00	3.00	2.00
Finance Coordinator	110	GRADE123	44,774	45,781	45,781	1.00	1.00	1.00
Accounts Payable Analyst	110	GRADE120	107,209	109,606	114,778	3.00	3.00	3.00
Purchasing Technician	110	GRADE120	62,633	64,041	64,041	2.00	2.00	2.00
Office Specialist	110	GRADE117	26,012	31,554	31,554	1.00	1.00	1.00
Risk Management Coordinator	612	GRADE132	-	-	73,369	-	-	1.00
Administrative Specialist	612	GRADE123	-	-	37,265	-	-	1.00
Workers Compensation Specialist	613	GRADE126	45,592	46,618	46,618	1.00	1.00	1.00
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

Division of Finance - Chief Financial Officer

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

Lindsay Poe Rousseau
Chief Financial Officer

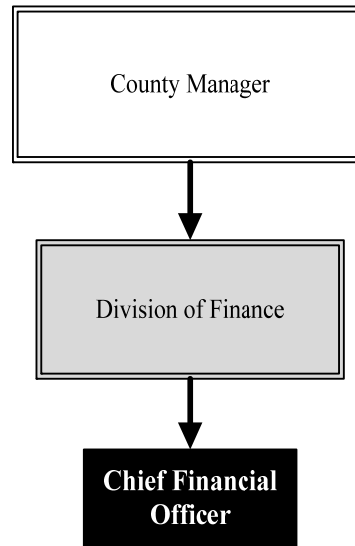
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Overview

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.



Strategic Goals:

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

Highlights

- Sedgwick County has AAA bond ratings from 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



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.

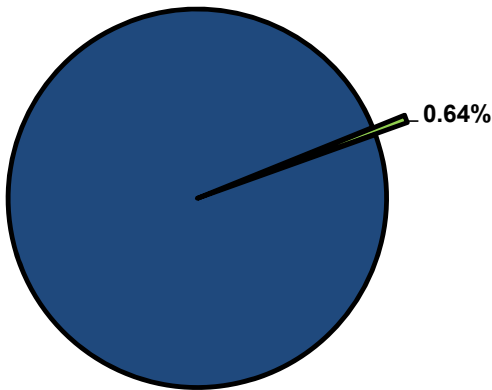


Significant Budget Adjustments

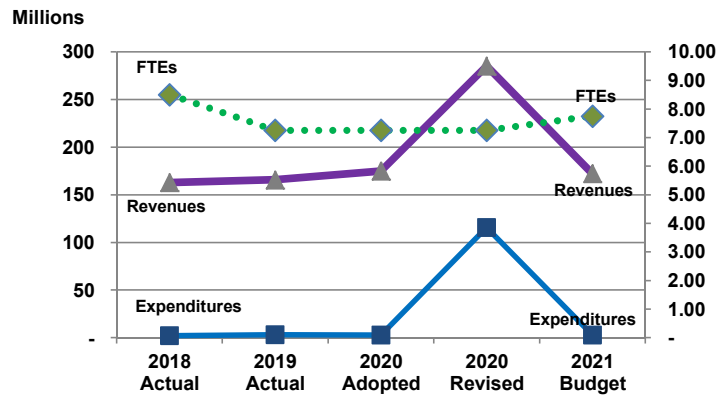
Significant adjustments to the Chief Financial Officer's 2021 budget include a decrease in expenditures (\$111,571,481) and revenues (\$109,985,216) due to costs related to COVID-19 response in 2020, a decrease of \$650,000 in expenditures due to one-time costs related to the restoration of the fourth 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
All Operating Funds



Budget Summary by Category

	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amount Chg '20 Rev.-'21	% Chg '20 Rev.-'21
Expenditures							
Personnel	787,261	803,985	847,733	4,418,177	894,136	(3,524,041)	-79.76%
Contractual Services	1,215,888	2,203,293	1,814,125	71,418,873	2,014,125	(69,404,748)	-97.18%
Debt Service	-	94,738	-	-	-	-	-
Commodities	132,836	42,836	27,603	20,599,179	27,603	(20,571,576)	-99.87%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	2,688,700	-	(2,688,700)	-100.00%
Interfund Transfers	-	-	-	16,600,013	-	(16,600,013)	-100.00%
Total Expenditures	2,135,985	3,144,852	2,689,461	115,724,942	2,935,864	(112,789,078)	-97.46%
Revenues							
Tax Revenues	148,351,485	152,484,278	161,385,645	161,385,645	159,212,269	(2,173,377)	-1.35%
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	4,354	4,644	4,013	109,989,495	4,280	(109,985,216)	-100.00%
Charges for Services	62,154	-	64,949	64,949	-	(64,949)	-100.00%
All Other Revenue	14,471,655	13,227,483	13,512,530	13,512,530	13,048,441	(464,089)	-3.43%
Total Revenues	162,889,648	165,716,405	174,967,138	284,952,620	172,264,990	(112,687,630)	-39.55%
Full-Time Equivalentents (FTEs)							
Property Tax Funded	6.00	7.25	7.25	7.25	5.75	(1.50)	-20.69%
Non-Property Tax Funded	2.50	-	-	-	2.00	2.00	-
Total FTEs	8.50	7.25	7.25	7.25	7.75	0.50	6.90%

Budget Summary by Fund

Fund	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amount Chg '20 Rev.-'21	% Chg '20 Rev.-'21
General Fund	1,123,770	1,497,626	1,183,589	3,433,587	1,058,328	(2,375,259)	-69.18%
Risk Management	1,012,215	1,647,226	1,505,872	2,305,872	1,877,536	(428,336)	-18.58%
Technology Enhancement	-	-	-	-	-	-	-
Stimulus Funds	-	-	-	109,985,483	-	(109,985,483)	-100.00%
Total Expenditures	2,135,985	3,144,852	2,689,461	115,724,942	2,935,864	(112,789,078)	-97.46%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Reduction due to costs related to COVID-19 response in 2020	(111,571,481)	(109,985,216)	
Reduction due to one-time costs related to the restoration of the 4th floor at the Main Courthouse	(650,000)		
Decrease in revenues to bring in-line with actuals		(464,089)	
Increase in Risk Management Contingency	200,000		
Shift of 0.50 FTE from Economic Development due to reorganization	68,439		0.50
Total	(111,953,042)	(110,449,305)	0.50

Budget Summary by Program

Program	Fund	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	% Chg '20 Rev.-'21	2021 FTEs
Chief Financial Officer	110	953,162	982,016	947,342	965,342	880,979	-8.74%	4.00
CFO Administration	110	170,608	515,609	236,247	232,247	177,349	-23.64%	1.75
Rest. Costs 4th Flr. MCH	110	-	-	-	650,000	-	-100.00%	-
COVID-19 Response	110	-	-	-	1,585,998	-	-100.00%	-
Risk Management	612	1,012,215	1,647,226	1,505,872	2,305,872	1,877,536	-18.58%	2.00
7 ROD Land Transfer	237	-	-	-	-	-	0.00%	-
CARES Title V CRF	277	-	-	-	98,933,782	-	-100.00%	-
FFCRA Emp. Paid Leave	277	-	-	-	750,000	-	-100.00%	-
COVID-19 Provider Relief	277	-	-	-	944,702	-	-100.00%	-
2 Coronavirus Emerg. Supp.	277	-	-	-	58,008	-	-100.00%	-
SPARK CRF	277	-	-	-	9,298,991	-	-100.00%	-
Total		2,135,985	3,144,852	2,689,461	115,724,942	2,935,864	-97.46%	7.75

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2020 Adopted	2020 Revised	2021 Budget	2020 Adopted	2020 Revised	2021 Budget
Chief Financial Officer	110	GRADE144	139,828	142,975	142,975	1.00	1.00	1.00
Assistant Chief Financial Officer	110	GRADE142	105,838	113,214	113,214	1.00	1.00	1.00
Economic Development & Tax System Dir.	110	GRADE138	47,830	36,685	-	0.50	0.50	-
Internal Financial Auditor	110	GRADE138	153,872	157,335	157,335	2.00	2.00	2.00
Internal Performance & Safety Auditor	110	GRADE138	57,702	59,001	59,001	0.75	0.75	0.75
Administrative Manager	110	GRADE132	55,434	56,681	56,681	1.00	1.00	1.00
Administrative Specialist	110	GRADE123	36,446	37,265	-	1.00	1.00	-
Risk Management Coordinator	612	GRADE132	-	-	73,369	-	-	1.00
Administrative Specialist	612	GRADE123	-	-	37,265	-	-	1.00
Subtotal					639,839			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					2,266			
Overtime/On Call/Holiday Pay					-			
Benefits					252,031			
Total Personnel Budget					894,136	7.25	7.25	7.75

• 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.

Fund(s): County General Fund 110

Expenditures	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21
Personnel	644,879	586,337	626,486	640,486	560,123	(80,362)	-12.5%
Contractual Services	301,200	281,158	315,753	314,753	315,753	1,000	0.3%
Debt Service	-	94,738	-	-	-	-	0.0%
Commodities	7,083	19,784	5,103	10,103	5,103	(5,000)	-49.5%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	953,162	982,016	947,342	965,342	880,979	(84,362)	-8.7%
Revenues							
Taxes	148,351,485	152,484,278	161,385,645	161,385,645	159,212,269	(2,173,377)	-1.3%
Intergovernmental	4,354	4,644	4,013	4,013	4,280	267	6.7%
Charges For Service	62,154	-	64,949	64,949	-	(64,949)	-100.0%
All Other Revenue	13,256,120	11,450,625	12,580,971	12,580,971	11,842,570	(738,401)	-5.9%
Total Revenues	161,674,113	163,939,547	174,035,578	174,035,578	171,059,118	(2,976,460)	-1.7%
Full-Time Equivalents (FTEs)	6.00	4.50	4.50	4.50	4.00	(0.50)	-11.1%

• 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.

Fund(s): County General Fund 110

Expenditures	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21
Personnel	55,008	216,983	221,247	221,247	162,349	(58,898)	-26.6%
Contractual Services	21,510	298,518	7,500	7,500	7,500	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	94,091	109	7,500	3,500	7,500	4,000	114.3%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	170,608	515,609	236,247	232,247	177,349	(54,898)	-23.6%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	2.75	2.75	2.75	1.75	(1.00)	-36.4%

• 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.

Fund(s): County General Fund 110								
Expenditures	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21	
Personnel	-	-	-	-	-	-	0.0%	
Contractual Services	-	-	-	646,000	-	(646,000)	-100.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Commodities	-	-	-	4,000	-	(4,000)	-100.0%	
Capital Improvements	-	-	-	-	-	-	0.0%	
Capital Equipment	-	-	-	-	-	-	0.0%	
Interfund Transfers	-	-	-	-	-	-	0.0%	
Total Expenditures	-	-	-	650,000	-	(650,000)	-100.0%	
Revenues								
Taxes	-	-	-	-	-	-	0.0%	
Intergovernmental	-	-	-	-	-	-	0.0%	
Charges For Service	-	-	-	-	-	-	0.0%	
All Other Revenue	-	-	-	-	-	-	0.0%	
Total Revenues	-	-	-	-	-	-	0.0%	
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%	

• 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.

Fund(s): County General Fund 110								
Expenditures	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21	
Personnel	-	-	-	178,602	-	(178,602)	-100.0%	
Contractual Services	-	-	-	417,398	-	(417,398)	-100.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Commodities	-	-	-	956,998	-	(956,998)	-100.0%	
Capital Improvements	-	-	-	-	-	-	0.0%	
Capital Equipment	-	-	-	33,000	-	(33,000)	-100.0%	
Interfund Transfers	-	-	-	-	-	-	0.0%	
Total Expenditures	-	-	-	1,585,998	-	(1,585,998)	-100.0%	
Revenues								
Taxes	-	-	-	-	-	-	0.0%	
Intergovernmental	-	-	-	-	-	-	0.0%	
Charges For Service	-	-	-	-	-	-	0.0%	
All Other Revenue	-	-	-	-	-	-	0.0%	
Total Revenues	-	-	-	-	-	-	0.0%	
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%	

• Risk Management

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

Fund(s): Risk Management Reserve 612								
Expenditures	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21	
Personnel	87,375	666	-	-	171,664	171,664	0.0%	
Contractual Services	893,178	1,623,617	1,490,872	2,290,872	1,690,872	(600,000)	-26.2%	
Debt Service	-	-	-	-	-	-	0.0%	
Commodities	31,663	22,944	15,000	15,000	15,000	-	0.0%	
Capital Improvements	-	-	-	-	-	-	0.0%	
Capital Equipment	-	-	-	-	-	-	0.0%	
Interfund Transfers	-	-	-	-	-	-	0.0%	
Total Expenditures	1,012,215	1,647,226	1,505,872	2,305,872	1,877,536	(428,336)	-18.6%	
Revenues								
Taxes	-	-	-	-	-	-	0.0%	
Intergovernmental	-	-	-	-	-	-	0.0%	
Charges For Service	-	-	-	-	-	-	0.0%	
All Other Revenue	1,012,215	1,573,072	931,559	931,559	1,205,872	274,312	29.4%	
Total Revenues	1,012,215	1,573,072	931,559	931,559	1,205,872	274,312	29.4%	
Full-Time Equivalents (FTEs)	2.50	-	-	-	2.00	2.00	0.0%	

• Register of Deeds Land Technology Fund Transfer

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

Fund(s): Technology Enhancement Fund 237								
Expenditures	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21	
Personnel	-	-	-	-	-	-	0.0%	
Contractual Services	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Commodities	-	-	-	-	-	-	0.0%	
Capital Improvements	-	-	-	-	-	-	0.0%	
Capital Equipment	-	-	-	-	-	-	0.0%	
Interfund Transfers	-	-	-	-	-	-	0.0%	
Total Expenditures	-	-	-	-	-	-	0.0%	
Revenues								
Taxes	-	-	-	-	-	-	0.0%	
Intergovernmental	-	-	-	-	-	-	0.0%	
Charges For Service	-	-	-	-	-	-	0.0%	
All Other Revenue	203,320	203,786	-	-	-	-	0.0%	
Total Revenues	203,320	203,786	-	-	-	-	0.0%	
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%	

• CARES Title V Coronavirus Relief Fund (CRF)

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 (CRF). 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.

Fund(s): Stimulus Funds 277

Expenditures	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21
Personnel	-	-	-	2,627,842	-	(2,627,842)	-100.0%
Contractual Services	-	-	-	61,284,342	-	(61,284,342)	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	16,710,587	-	(16,710,587)	-100.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	2,655,700	-	(2,655,700)	-100.0%
Interfund Transfers	-	-	-	15,655,311	-	(15,655,311)	-100.0%
Total Expenditures	-	-	-	98,933,782	-	(98,933,782)	-100.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	87,147,782	-	(87,147,782)	-100.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	87,147,782	-	(87,147,782)	-100.0%
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 (CRF) allocations to reimburse such costs.

Fund(s): Stimulus Funds 277

Expenditures	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21
Personnel	-	-	-	750,000	-	(750,000)	-100.0%
Contractual Services	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	750,000	-	(750,000)	-100.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	500,000	-	(500,000)	-100.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	500,000	-	(500,000)	-100.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

• COVID-19 Provider Relief Funding

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, which provided \$2 trillion in economic relief funding. On April 24, 2020, the Federal Paycheck Protection Program and Health Care Enhancement Act was signed into law, providing another \$484 billion to bolster certain CARES programs. With funding from both laws, the Department of Health and Human Services (HHS) administered relief funds to hospitals and other healthcare providers on the front lines of the coronavirus response. This funding supports healthcare-related expenses or lost revenue attributable to COVID-19 and ensures uninsured Americans can get treatment for COVID-19. Sedgwick County was able to access funding due to its healthcare-related services.

Fund(s): Stimulus Funds 277

Expenditures	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	944,702	-	(944,702)	-100.0%
Total Expenditures	-	-	-	944,702	-	(944,702)	-100.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	944,702	-	(944,702)	-100.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	944,702	-	(944,702)	-100.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

Coronavirus Emergency Supplemental Funding

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, the Federal Bureau of Justice Assistance created the Coronavirus Emergency Supplemental Funding (CESF) Program to provide funding to assist eligible states, local units of government, and tribes in preventing, preparing for, and responding to the coronavirus. Allowable projects and purchases included, but were not limited to, overtime, equipment (including law enforcement and medical personal protective equipment), hiring, supplies (such as gloves, masks, sanitizer), training, travel expenses, and addressing the medical needs of inmates in state, local, and tribal prisons, jails, and detention centers. Sedgwick County received this funding and applied the funds to cleaning and sanitization of detention facilities.

Fund(s): Stimulus Funds 277

Expenditures	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	58,008	-	(58,008)	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	58,008	-	(58,008)	-100.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	58,008	-	(58,008)	-100.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	58,008	-	(58,008)	-100.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

• CARES State of Kansas SPARK Funding

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 more than \$1 billion to the State of Kansas. In turn, the State created the Strengthening People and Revitalizing Kansas (SPARK) Taskforce, which was charged with leading Kansas forward in recovery from the far-reaching effects of COVID-19. The SPARK Executive and Steering Committees, in conjunction with the Office of Recovery team, has been responsible for the statewide distribution of the Coronavirus Relief Fund (CRF). As part of its round 1 funding, Sedgwick County was allocated a portion of the State's CRF "impact" funding due to high unemployment. This funding has been directed at supporting local business and workforce.

Fund(s): Stimulus Funds 277

	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21
Expenditures							
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	6,400,000	-	(6,400,000)	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	2,898,991	-	(2,898,991)	-100.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	9,298,991	-	(9,298,991)	-100.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	9,298,991	-	(9,298,991)	-100.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	9,298,991	-	(9,298,991)	-100.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

Division of Finance - Accounting

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

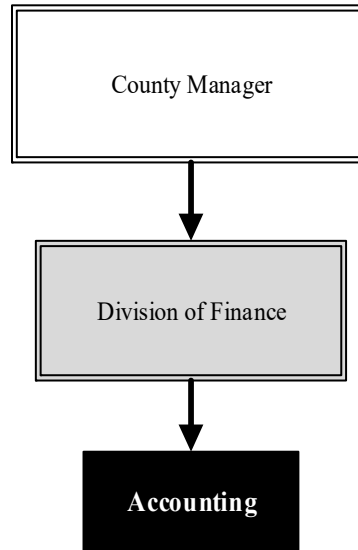
**Hope Hernandez
Accounting Director**

525 N. Main St., Suite 823
Wichita, KS 67203
316.660.7136

hope.hernandez@sedgwick.gov

Overview

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

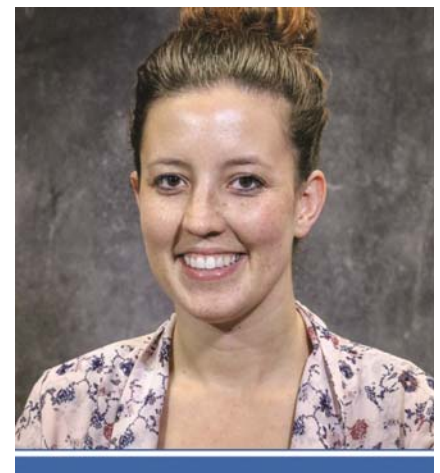


Strategic Goals:

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

Highlights

- Earned 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



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

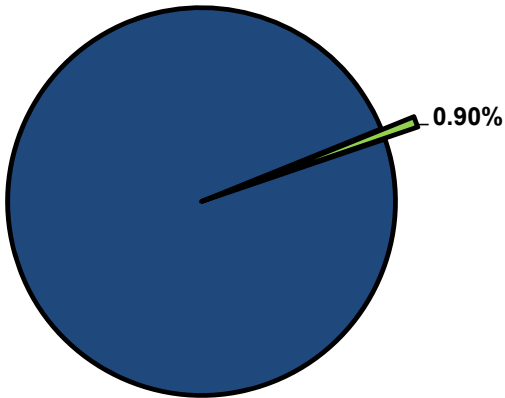


Significant Budget Adjustments

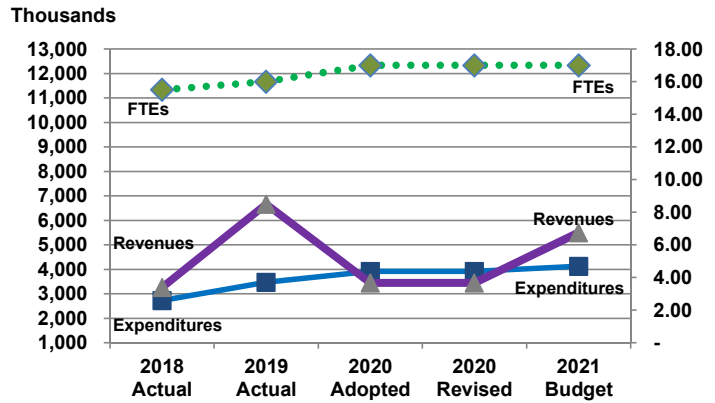
Significant adjustments to Accounting's 2021 budget include an increase in revenues to bring in-line with actuals (\$2,139,198) and the addition of a Workers' Compensation Contingency (\$200,000).

Departmental Graphical Summary

Accounting
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2018	2019	2020	2020	2021	Amount Chg	% Chg
	Actual	Actual	Adopted	Revised	Budget	'20 Rev.-'21	'20 Rev.-'21
Expenditures							
Personnel	1,294,747	1,513,198	1,530,076	1,530,076	1,537,207	7,131	0.47%
Contractual Services	1,380,899	1,918,504	2,311,933	2,280,433	2,511,933	231,500	10.15%
Debt Service	-	-	-	-	-	-	-
Commodities	51,459	38,774	77,800	109,300	77,800	(31,500)	-28.82%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	2,727,105	3,470,476	3,919,809	3,919,809	4,126,940	207,131	5.28%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	1,885,890	905,322	1,963,332	1,963,332	1,880,558	(82,774)	-4.22%
All Other Revenue	1,379,408	5,755,664	1,479,524	1,479,524	3,618,722	2,139,198	144.59%
Total Revenues	3,265,298	6,660,986	3,442,856	3,442,856	5,499,280	2,056,424	59.73%
Full-Time Equivalentents (FTEs)							
Property Tax Funded	14.00	15.00	16.00	16.00	16.00	-	0.00%
Non-Property Tax Funded	1.50	1.00	1.00	1.00	1.00	-	0.00%
Total FTEs	15.50	16.00	17.00	17.00	17.00	-	0.00%

Budget Summary by Fund

	2018	2019	2020	2020	2021	Amount Chg	% Chg
	Actual	Actual	Adopted	Revised	Budget	'20 Rev.-'21	'20 Rev.-'21
General Fund	1,468,777	1,454,239	1,955,268	1,955,268	1,955,126	(142)	-0.01%
Workers' Compensation	1,258,328	2,016,237	1,964,541	1,964,541	2,171,814	207,273	10.55%
Total Expenditures	2,727,105	3,470,476	3,919,809	3,919,809	4,126,940	207,131	5.28%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Increase in revenues to bring in-line with actuals		2,139,198	
Addition of Workers' Compensation Contingency	200,000		
Total	200,000	2,139,198	-

Budget Summary by Program

Program	Fund	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	% Chg '20 Rev.-'21	2021 FTEs
Accounts Payable	110	309,575	333,216	390,648	390,648	398,649	2.05%	6.00
Payroll	110	208,518	185,712	197,723	197,723	207,202	4.79%	2.00
Revenue Management	110	505,122	488,317	862,025	862,025	831,882	-3.50%	3.00
General Accounting	110	445,562	446,994	504,872	504,872	517,392	2.48%	5.00
Workers' Compensation	613	1,258,328	2,016,237	1,964,541	1,964,541	2,171,814	10.55%	1.00
Total		2,727,105	3,470,476	3,919,809	3,919,809	4,126,940	5.28%	17.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2020 Adopted	2020 Revised	2021 Budget	2020 Adopted	2020 Revised	2021 Budget
Accounting Director	110	GRADE139	79,540	81,330	81,330	1.00	1.00	1.00
Payroll Manager	110	GRADE133	73,153	74,799	74,799	1.00	1.00	1.00
Revenue Manager	110	GRADE133	85,230	68,279	68,279	1.00	1.00	1.00
Accounts Payable Supervisor	110	GRADE132	55,434	56,681	56,681	1.00	1.00	1.00
Accounts Receivable Manager	110	GRADE132	55,434	54,758	54,758	1.00	1.00	1.00
Principal Accountant	110	GRADE132	129,401	123,799	123,799	2.00	2.00	2.00
Payroll Analyst	110	GRADE129	49,581	52,724	52,724	1.00	1.00	1.00
Senior Accountant	110	GRADE129	50,609	51,748	51,748	1.00	1.00	1.00
Administrative Officer	110	GRADE124	39,436	40,323	40,323	1.00	1.00	1.00
Administrative Specialist	110	GRADE123	49,107	50,211	50,211	1.00	1.00	1.00
Finance Coordinator	110	GRADE123	44,774	45,781	45,781	1.00	1.00	1.00
Accounts Payable Analyst	110	GRADE120	107,209	109,606	114,778	3.00	3.00	3.00
Office Specialist	110	GRADE117	26,012	31,554	31,554	1.00	1.00	1.00
Workers Compensation Specialist	613	GRADE126	45,592	46,618	46,618	1.00	1.00	1.00
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	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21
Personnel	296,189	318,247	376,848	376,848	384,849	8,002	2.1%
Contractual Services	7,162	17,566	3,800	3,800	3,800	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	6,224	(2,597)	10,000	10,000	10,000	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	309,575	333,216	390,648	390,648	398,649	8,002	2.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	(2,076)	-	-	-	-	-	0.0%
Total Revenues	(2,076)	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	6.00	5.00	6.00	6.00	6.00	-	0.0%

• Payroll

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

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

Fund(s): County General Fund 110

Expenditures	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21
Personnel	173,055	178,974	177,223	177,223	186,702	9,479	5.3%
Contractual Services	31,034	4,265	16,500	16,500	16,500	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	4,429	2,472	4,000	4,000	4,000	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	208,518	185,712	197,723	197,723	207,202	9,478.66	4.8%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	7	-	8	8	-	(8)	-100.0%
Total Revenues	7	-	8	8	-	(8)	-100.0%
Full-Time Equivalents (FTEs)	2.00	2.00	2.00	2.00	2.00	-	0.0%

• Revenue Management

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

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

Fund(s): County General Fund 110

Expenditures	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21
Personnel	182,713	262,400	272,818	272,818	242,675	(30,143)	-11.0%
Contractual Services	285,322	191,208	549,007	549,007	549,007	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	37,087	34,709	40,200	40,200	40,200	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	505,122	488,317	862,025	862,025	831,882	(30,143)	-3.5%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	122,442	-	128,641	128,641	-	(128,641)	-100.0%
All Other Revenue	1,276,619	5,616,772	1,367,546	1,367,546	3,580,457	2,212,911	161.8%
Total Revenues	1,399,061	5,616,772	1,496,187	1,496,187	3,580,457	2,084,270	139.3%
Full-Time Equivalents (FTEs)	2.00	3.00	3.00	3.00	3.00	-	0.0%

• General Accounting

General Accounting ensures financial transactions are properly recorded in compliance with applicable laws and regulations to provide accurate and timely information regarding the financial position of the County, in accordance with Generally Accepted Accounting Principles (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.

Fund(s): County General Fund 110

Expenditures	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21
Personnel	423,343	421,963	441,272	441,272	453,792	12,520	2.8%
Contractual Services	18,499	20,842	40,000	40,000	40,000	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	3,720	4,189	23,600	23,600	23,600	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	445,562	446,994	504,872	504,872	517,392	12,520.21	2.5%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	4.00	5.00	5.00	5.00	5.00	-	0.0%

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							
Expenditures	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21
Personnel	219,447	331,614	261,915	261,915	269,188	7,273	2.8%
Contractual Services	1,038,881	1,684,624	1,702,626	1,673,626	1,902,626	229,000	13.7%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	29,000	-	(29,000)	-100.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,258,328	2,016,237	1,964,541	1,964,541	2,171,814	207,273	10.6%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	1,763,448	905,322	1,834,691	1,834,691	1,880,558	45,867	2.5%
All Other Revenue	104,858	138,892	111,970	111,970	38,265	(73,705)	-65.8%
Total Revenues	1,868,305	1,044,214	1,946,661	1,946,661	1,918,823	(27,838)	-1.4%
Full-Time Equivalents (FTEs)	1.50	1.00	1.00	1.00	1.00	-	0.0%

Division of Finance - Budget

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

Lorien Showalter Arie
Budget Director

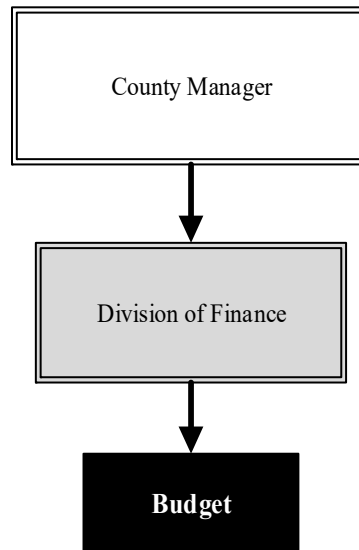
525 N. Main St., Suite 1150
 Wichita, KS 67203
 316.660.7145

lorien.showalterarie@sedgwick.gov

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.



Strategic Goals:

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

Highlights

- For 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



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

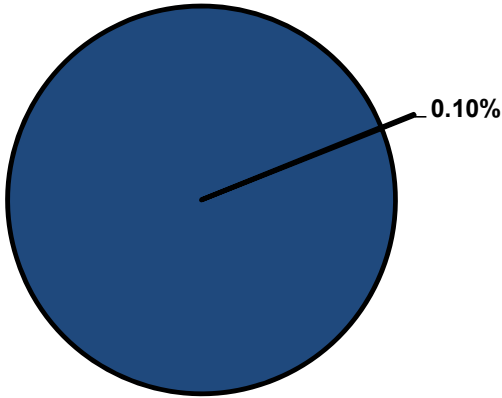


Significant Budget Adjustments

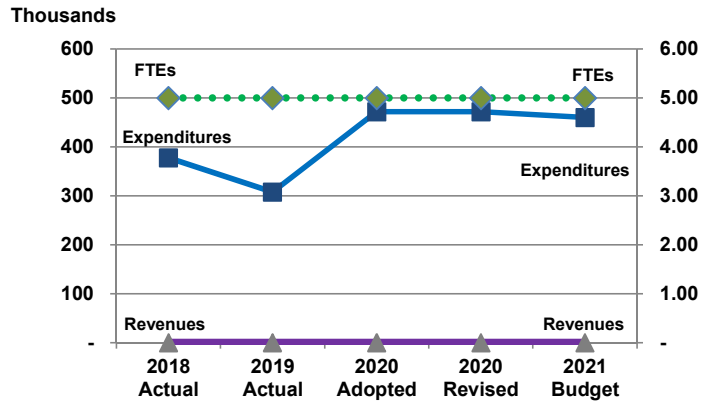
There are no significant adjustments to Budget's 2021 budget.

Departmental Graphical Summary

Budget Office
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amount Chg '20 Rev.-'21	% Chg '20 Rev.-'21
Expenditures							
Personnel	369,060	302,040	451,271	451,271	439,642	(11,629)	-2.58%
Contractual Services	7,821	4,576	11,030	11,030	11,030	-	0.00%
Debt Service	-	-	-	-	-	-	-
Commodities	1,117	1,244	9,500	9,500	9,500	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	377,999	307,860	471,801	471,801	460,172	(11,629)	-2.46%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Full-Time Equivalentents (FTEs)							
Property Tax Funded	5.00	5.00	5.00	5.00	5.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	5.00	5.00	5.00	5.00	5.00	-	0.00%

Budget Summary by Fund

Fund	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amount Chg '20 Rev.-'21	% Chg '20 Rev.-'21
General Fund	377,999	307,860	471,801	471,801	460,172	(11,629)	-2.46%
Total Expenditures	377,999	307,860	471,801	471,801	460,172	(11,629)	-2.46%

Significant Budget Adjustments from Prior Year Revised Budget

Expenditures Revenues FTEs

Total - - -

Budget Summary by Program

Program	Fund	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	% Chg '20 Rev.-'21	2021 FTEs
Budget Office	110	377,999	307,860	471,801	471,801	460,172	-2.46%	5.00
Total		377,999	307,860	471,801	471,801	460,172	-2.46%	5.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2020 Adopted	2020 Revised	2021 Budget	2020 Adopted	2020 Revised	2021 Budget
Budget Director	110	GRADE139	79,540	81,330	81,330	1.00	1.00	1.00
Principal Budget Analyst	110	GRADE133	61,820	63,211	63,211	1.00	1.00	1.00
Management Analyst III	110	GRADE132	55,434	56,681	57,491	1.00	1.00	1.00
Management Analyst II	110	GRADE129	108,164	95,523	109,515	2.00	2.00	2.00
Subtotal					311,547			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					740			
Overtime/On Call/Holiday Pay					-			
Benefits					127,355			
Total Personnel Budget					439,642	5.00	5.00	5.00

Division of Finance - Purchasing

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

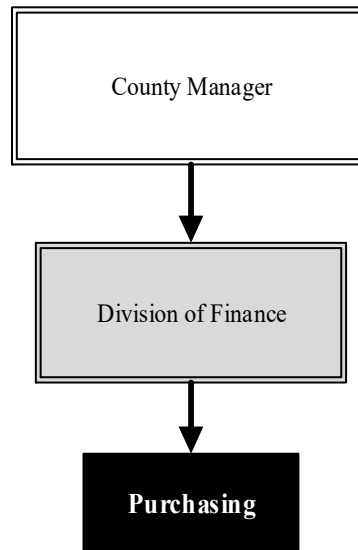
Joe Thomas
Purchasing Director

525 N. Main St., Suite 823
 Wichita, KS 67203
 316.660.7265

joseph.thomas@sedgwick.gov

Overview

Purchasing is responsible for facilitating the procurement of goods and services as requested by the various user 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.



Strategic Goals:

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

Highlights

- Sedgwick County'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



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

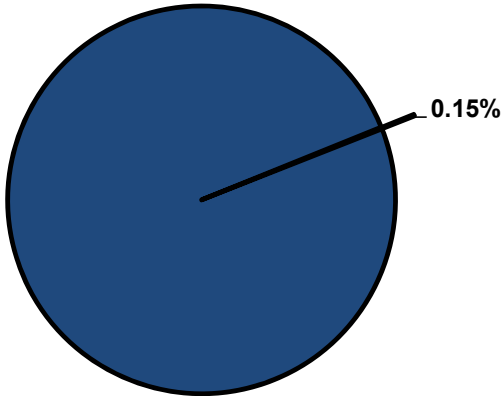


Significant Budget Adjustments

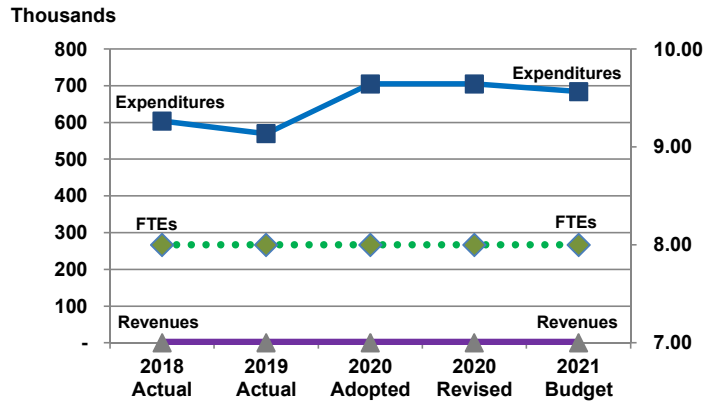
There are no significant adjustments to Purchasing's 2021 budget.

Departmental Graphical Summary

Purchasing
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amount Chg '20 Rev.-'21	% Chg '20 Rev.-'21
Expenditures							
Personnel	541,638	530,278	595,531	595,531	574,993	(20,538)	-3.45%
Contractual Services	47,163	33,967	105,000	103,000	105,000	2,000	1.94%
Debt Service	-	-	-	-	-	-	-
Commodities	15,172	5,172	4,150	6,150	4,150	(2,000)	-32.52%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	603,973	569,417	704,681	704,681	684,143	(20,538)	-2.91%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	-	31	-	-	32	32	
Total Revenues	-	31	-	-	32	32	
Full-Time Equivalentents (FTEs)							
Property Tax Funded	8.00	8.00	8.00	8.00	8.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	8.00	8.00	8.00	8.00	8.00	-	0.00%

Budget Summary by Fund

Fund	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amount Chg '20 Rev.-'21	% Chg '20 Rev.-'21
General Fund	603,973	569,417	704,681	704,681	684,143	(20,538)	-2.91%
Total Expenditures	603,973	569,417	704,681	704,681	684,143	(20,538)	-2.91%

Significant Budget Adjustments from Prior Year Revised Budget

Expenditures Revenues FTEs

Total - - -

Budget Summary by Program

Program	Fund	2018 Actual	2019 Actual	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

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2020 Adopted	2020 Revised	2021 Budget	2020 Adopted	2020 Revised	2021 Budget
Purchasing Director	110	GRADE139	95,759	97,914	97,914	1.00	1.00	1.00
Senior Purchasing Agent	110	GRADE130	54,430	50,150	50,150	1.00	1.00	1.00
Purchasing Agent	110	GRADE126	126,767	126,310	126,310	3.00	3.00	3.00
Administrative Specialist	110	GRADE123	51,128	52,266	52,266	1.00	1.00	1.00
Purchasing Technician	110	GRADE120	62,633	64,041	64,041	2.00	2.00	2.00
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	8.00	8.00	8.00