

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

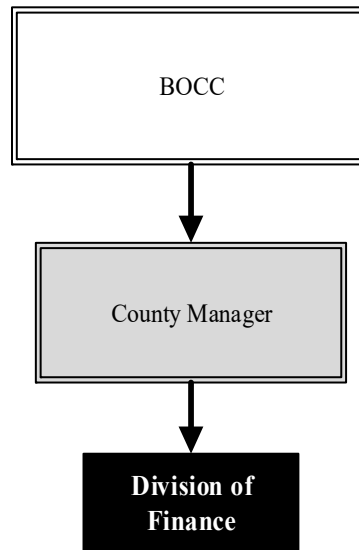
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Overview

The Division of Finance is responsible for all aspects of the County’s financial management with the exception of property tax administration, which is done by several elected and appointed officials.

Four programs comprise the Division. They include Accounting, Budget, Purchasing, and the Chief Financial Officer (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, internal financial audit, and oversight of Federal funding awards related to response and recovery from the coronavirus disease (COVID-19).



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 14th consecutive year
- Received Certificate of Achievement in Financial Reporting for the 39th consecutive year
- For the 38th 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 2020 include: Excellence in Financial Reporting for the Comprehensive Annual Financial Report for the 39th consecutive year, the Distinguished Budget Presentation for the 38th consecutive year, and the Popular Annual Financial Reporting award for the 14th consecutive year.

In the last year, the CFO's Office has focused primarily on the financial response to the 2020 COVID-19 pandemic, including anticipated local economic impact and management of Federal response and recovery funding. Finance staff managed the receipt and expenditure process of \$99.6 million in direct Federal Coronavirus Aid, Relief & Economic Security (CARES) Act funding, as well as \$9.3 million in State CARES pass-through funding. The process included a community-wide needs assessment, development and revision of spending plans in compliance with evolving guidance, program development and implementation, subrecipient agreement management, and compliance/monitoring.

Strategic Results

Auditors gave the 2020 audit an unmodified, or clean, opinion, which represents the highest level of assurance on the accuracy and presentation of the County's financial records. The State of Kansas provided a successful closeout report related to State CARES funding awarded to the County, and each Federal CARES quarterly report through April 2021 was successfully accepted by the United States Department of the Treasury-Office of the Inspector General.

Monthly, quarterly, and annual financial reports were published and delivered to key stakeholders by policy deadlines 100.0 percent of the time. Despite a challenging year for financial forecasting based on the unprecedented nature of the COVID-19 pandemic, reports were delivered to stakeholders within policy timeline and within acceptable limits. Finally, the County continued to act as a 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.

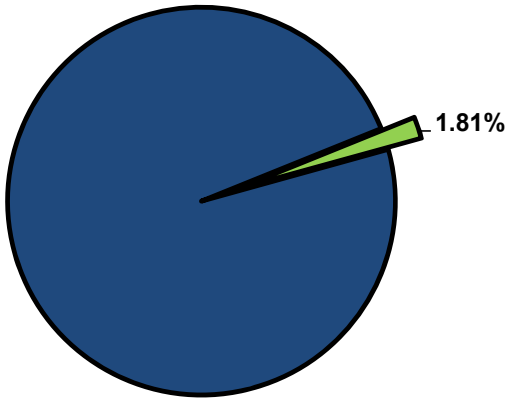


Significant Budget Adjustments

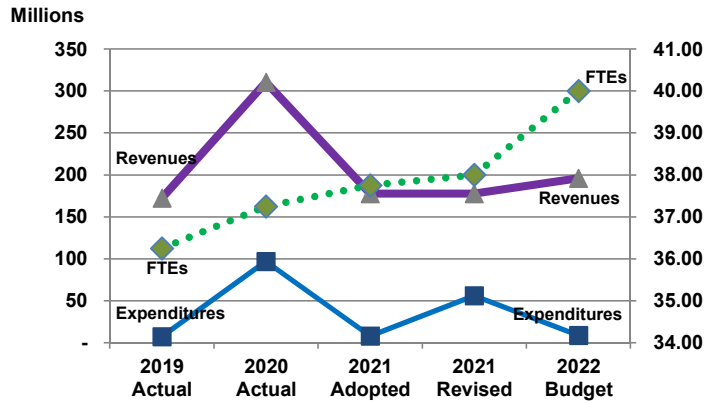
Significant adjustments to the Division of Finance's 2022 Recommended Budget include a decrease in expenditures due to CARES Act spending (\$29,418,710), a decrease in expenditures due to costs related to COVID-19 (\$15,000,000), a decrease in expenditures (\$3,500,000) in Risk Management due to one-time claim costs, a decrease in expected investment income (\$2,365,665), an increase in expenditures (\$330,000) due to an increase in property insurance premiums, and an increase in personnel due to 1.0 full-time equivalent (FTE) Grant Administrator position (\$90,500), and 1.0 FTE Safety Coordinator position (\$78,657).

Departmental Graphical Summary

Division of Finance
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amount Chg '21 Rev.-'22	% Chg '21 Rev.-'22
Expenditures							
Personnel	3,149,501	5,676,525	3,445,978	4,197,047	3,665,725	(531,323)	-12.66%
Contractual Services	4,160,340	44,163,751	4,642,088	46,607,473	4,972,588	(41,634,885)	-89.33%
Debt Service	94,738	-	-	-	-	-	-
Commodities	88,025	16,074,428	119,053	5,178,988	123,991	(5,054,997)	-97.61%
Capital Improvements	-	-	-	127,821	-	(127,821)	-100.00%
Capital Equipment	-	390,466	-	14,500	-	(14,500)	-100.00%
Interfund Transfers	-	30,512,673	-	-	-	-	-
Total Expenditures	7,492,605	96,817,843	8,207,119	56,125,829	8,762,304	(47,363,526)	-84.39%
Revenues							
Tax Revenues	152,484,278	161,564,310	159,206,511	159,206,511	179,404,236	20,197,724	12.69%
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	4,644	109,943,086	4,280	4,280	4,118	(162)	-3.79%
Charges for Services	905,322	1,772,710	1,880,558	1,880,558	2,006,052	125,494	6.67%
All Other Revenue	18,983,178	37,048,848	16,667,196	16,667,196	14,556,856	(2,110,340)	-12.66%
Total Revenues	172,377,422	310,328,954	177,758,545	177,758,545	195,971,261	18,212,716	10.25%
Full-Time Equivalentents (FTEs)							
Property Tax Funded	35.25	36.25	34.75	35.00	36.00	1.00	2.86%
Non-Property Tax Funded	1.00	1.00	3.00	3.00	4.00	1.00	33.33%
Total FTEs	36.25	37.25	37.75	38.00	40.00	2.00	5.26%

Budget Summary by Fund

Fund	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amount Chg '21 Rev.-'22	% Chg '21 Rev.-'22
General Fund	3,829,142	5,607,225	4,157,768	19,157,768	4,330,709	(14,827,060)	-77.39%
Risk Management Reserve	1,647,226	2,154,196	1,877,536	5,377,536	2,270,993	(3,106,543)	-57.77%
Workers Comp. Reserve	2,016,237	1,810,917	2,171,814	2,171,814	2,160,602	(11,212)	-0.52%
Technology Enhancement	-	-	-	-	-	-	-
Stimulus Funds	-	87,245,506	-	29,418,711	-	(29,418,711)	-100.00%
Total Expenditures	7,492,605	96,817,843	8,207,119	56,125,829	8,762,304	(47,363,526)	-84.39%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Reduction in contractals due to CARES Act spending in 2021	(29,418,710)		
Decrease in COVID-19 Response expenditures in 2022	(15,000,000)		
Reduction in expenditures due to one-time increased claim costs	(3,500,000)		
Decrease in anticipated investment income in 2022		(2,365,665)	
Increase in expenditures for an increase in property insurance	330,000		
Addition of 1.0 FTE for a Grant Administrator position	90,500		1.00
Addition of 1.0 FTE for a Safety Coordinator position	78,657		1.00
Total	(47,419,553)	(2,365,665)	2.00

Budget Summary by Program

Program	Fund	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	% Chg '21 Rev.-'22	21-'22' FTEs
CFO	Multi.	3,144,852	92,643,677	2,935,864	50,854,575	3,285,059	-93.54%	8.00
Accounting	Multi.	3,470,476	3,150,678	4,126,940	4,126,940	4,288,533	3.92%	19.00
Budget Office	110	307,860	402,715	460,172	460,172	481,032	4.53%	5.00
Purchasing	110	569,417	620,773	684,143	684,143	707,680	3.44%	8.00
Total		7,492,605	96,817,843	8,207,119	56,125,829	8,762,304	-84.39%	40.00

Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2021 Adopted	2021 Revised	2022 Budget	2021 Adopted	2021 Revised	2022 Budget
Chief Financial Officer	110	GRADE144	142,975	142,975	145,834	1.00	1.00	1.00
Deputy Chief Financial Officer	110	GRADE142	113,214	113,214	115,172	1.00	1.00	1.00
Accounting Director	110	GRADE139	81,330	81,330	82,956	1.00	1.00	1.00
Budget Director	110	GRADE139	81,330	81,330	82,956	1.00	1.00	1.00
Purchasing Director	110	GRADE139	97,914	97,914	99,872	1.00	1.00	1.00
Internal Financial Auditor	110	GRADE138	157,335	157,335	160,482	2.00	2.00	2.00
Internal Performance Auditor	110	GRADE138	59,001	-	-	0.75	-	-
Payroll Manager	110	GRADE135	-	-	77,791	-	-	1.00
Revenue Manager	110	GRADE135	-	-	71,011	-	-	1.00
Payroll Manager	110	GRADE133	74,799	74,799	-	1.00	1.00	-
Principal Management Analyst	110	GRADE133	63,211	122,159	124,602	1.00	2.00	2.00
Revenue Manager	110	GRADE133	68,279	68,280	-	1.00	1.00	-
Accounts Payable Supervisor	110	GRADE132	56,681	56,682	57,815	1.00	1.00	1.00
Accounts Receivable Supervisor	110	GRADE132	54,758	54,758	55,854	1.00	1.00	1.00
Grant Administrator	110	GRADE132	-	-	54,758	-	-	1.00
Management Analyst III	110	GRADE132	57,491	54,758	54,758	1.00	1.00	1.00
Payroll Analyst	110	GRADE132	-	-	54,837	-	-	1.00
Principal Accountant	110	GRADE132	123,799	123,800	126,276	2.00	2.00	2.00
Senior Administrative Manager	110	GRADE132	56,681	56,682	57,815	1.00	1.00	1.00
Senior Purchasing Agent	110	GRADE130	50,150	50,150	51,153	1.00	1.00	1.00
Management Analyst III	110	GRADE129	54,758	47,762	55,713	1.00	1.00	1.00
Payroll Analyst	110	GRADE129	52,724	52,728	-	1.00	1.00	-
Principal Management Analyst	110	GRADE129	54,758	-	-	1.00	-	-
Professional & Administrative	110	GRADE129	-	47,295	48,241	-	1.00	1.00
Senior Accountant	110	GRADE129	51,748	51,748	52,783	1.00	1.00	1.00
Purchasing Agent	110	GRADE126	126,310	126,339	128,866	3.00	3.00	3.00
Administrative Support V	110	GRADE124	40,323	37,066	37,066	1.00	1.00	1.00
Accounts Payable Analyst	110	GRADE123	50,211	50,211	172,888	1.00	1.00	4.00
Administrative Support IV	110	GRADE123	52,266	52,291	52,828	1.00	1.00	1.00
Finance Coordinator	110	GRADE123	45,781	45,781	46,696	1.00	1.00	1.00
Accounts Payable Analyst	110	GRADE120	114,778	109,616	-	3.00	3.00	-
Administrative Support II	110	GRADE120	64,041	62,691	63,945	2.00	2.00	2.00
Administrative Support I	110	GRADE118	-	-	27,664	-	-	1.00
Administrative Support I	110	GRADE117	31,554	31,554	-	1.00	1.00	-
Risk Coordinator	612	GRADE138	73,369	-	-	1.00	-	-
Risk Coordinator	612	GRADE132	-	54,758	55,854	-	1.00	1.00
Safety Coordinator	612	GRADE129	-	-	47,295	-	-	1.00
Management Analyst I	612	GRADE126	-	42,078	42,920	-	1.00	1.00
Management Analyst I	612	GRADE123	37,265	-	-	1.00	-	-
Management Analyst I	613	GRADE126	46,618	40,851	41,668	1.00	1.00	1.00
Subtotal					2,348,370			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					300,647			
Overtime/On Call/Holiday Pay					956			
Benefits					1,015,752			
Total Personnel Budget					3,665,725	37.75	38.00	40.00

Division of Finance - Chief Financial Officer

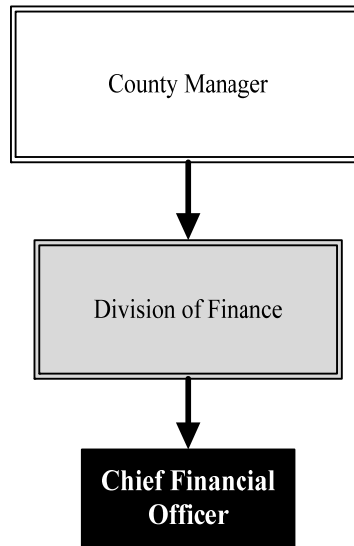
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Overview

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 actively managing internal and external allocations of \$99.6 million in Coronavirus Aid, Relief, and Economic Security Act (CARES) funds awarded directly to Sedgwick County. Funds were awarded to cities, schools, public health, and social service agencies to assist with expenses directly related to their coronavirus disease (COVID-19) mitigation efforts.

An additional \$9.3 million in Strengthening People and Revitalizing Kansas (SPARK) funds were awarded through the State of Kansas for economic recovery efforts necessary due to the economic effects of the pandemic. The Division of Finance established and directed three programs to award these funds to safely keep people working and businesses open. Programs included \$5.0 million for Safe Operating Grants of up to \$5,000 to small business and non-profit agencies, \$3.0 million for 10,000 kits containing personal protective equipment, gloves, masks, disinfectant cleaners, and other supplies were given to business and non-profits, and \$1.3 million was originally allocated to support workforce development efforts through three organizations.

Strategic Results

The American Rescue Plan Act (ARPA), signed into law by the President, directly allocates \$0.7 million to Sedgwick County for economic recovery efforts. Funds will be received in two equal tranches in 2021 and at least 12 months later. The Division of Finance will be responsible for complying with federal guidance in using and allocating these funds .

In 2020 and early 2021, the Division of Finance added two grants analyst positions to support the allocations of CARES, SPARK, and ARPA funds, and to seek additional grant opportunities offered by federal, state, and local governments and organizations.

A five-year strategic plan to improve employee and workplace safety was introduced in 2021.

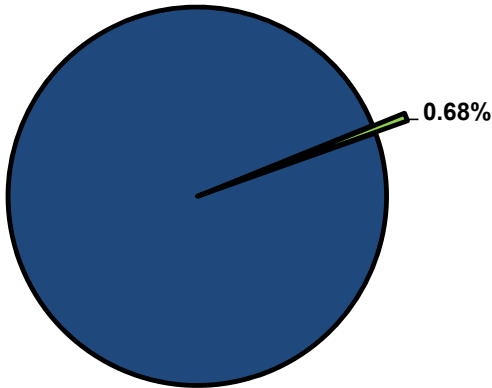


Significant Budget Adjustments

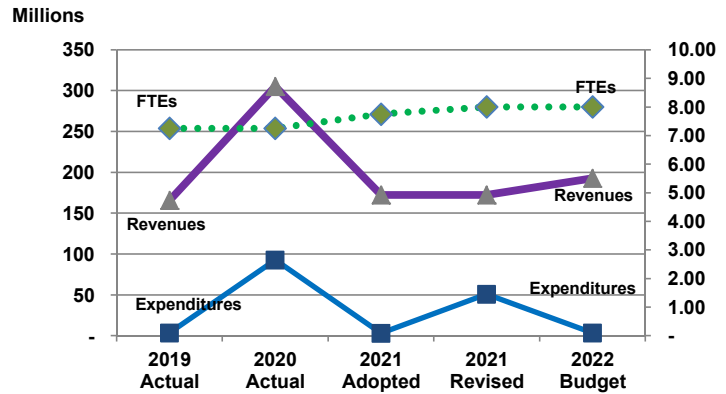
Significant adjustments to the Chief Financial Officer's 2022 Recommended Budget include a decrease in expenditures due to CARES Act spending (\$29,418,710), a decrease in expenditures due to costs related to COVID-19 (\$15,000,000), a decrease in expenditures (\$3,500,000) in Risk Management due to one-time claim costs, an increase in expenditures due to an increase in property insurance premiums (\$330,000), an increase in personnel for 1.0 additional full-time equivalent (FTE) position for a Safety Coordinator (\$78,657), and a reduction in personnel due to the shift of 1.0 FTE to Accounting (\$48,241).

Departmental Graphical Summary

Chief Financial Officer
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amount Chg '21 Rev.-'22	% Chg '21 Rev.-'22
Expenditures							
Personnel	803,985	3,363,713	894,136	1,645,206	911,943	(733,263)	-44.57%
Contractual Services	2,203,293	42,370,407	2,014,125	44,030,510	2,344,125	(41,686,385)	-94.68%
Debt Service	94,738	-	-	-	-	-	-
Commodities	42,836	16,006,417	27,603	5,036,538	28,991	(5,007,547)	-99.42%
Capital Improvements	-	-	-	127,821	-	(127,821)	-100.00%
Capital Equipment	-	390,466	-	14,500	-	(14,500)	-100.00%
Interfund Transfers	-	30,512,673	-	-	-	-	-
Total Expenditures	3,144,852	92,643,677	2,935,864	50,854,575	3,285,059	(47,569,516)	-93.54%
Revenues							
Tax Revenues	152,484,278	161,564,310	159,206,511	159,206,511	179,404,236	20,197,724	12.69%
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	4,644	109,943,086	4,280	4,280	4,118	(162)	-3.79%
Charges for Services	-	600	-	-	104	104	-
All Other Revenue	13,227,483	33,663,265	13,048,441	13,048,441	13,264,990	216,549	1.66%
Total Revenues	165,716,405	305,171,260	172,259,233	172,259,233	192,673,447	20,414,215	11.85%
Full-Time Equivalent (FTEs)							
Property Tax Funded	7.25	7.25	5.75	6.00	5.00	(1.00)	-16.67%
Non-Property Tax Funded	-	-	2.00	2.00	3.00	1.00	50.00%
Total FTEs	7.25	7.25	7.75	8.00	8.00	-	0.00%

Budget Summary by Fund

Fund	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amount Chg '21 Rev.-'22	% Chg '21 Rev.-'22
General Fund	1,497,626	3,243,976	1,058,328	16,058,328	1,014,066	(15,044,262)	-93.69%
Risk Management	1,647,226	2,154,196	1,877,536	5,377,536	2,270,993	(3,106,543)	-57.77%
Technology Enhancement	-	-	-	-	-	-	-
Stimulus Funds	-	87,245,506	-	29,418,711	-	(29,418,711)	-100.00%
Total Expenditures	3,144,852	92,643,677	2,935,864	50,854,575	3,285,059	(47,569,516)	-93.54%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Reduction due to CARES Act spending in 2021	(29,418,710)		
Decrease in COVID-19 Response expenditures in 2022	(15,000,000)		
Reduction in expenditures due to one-time increased claim costs	(3,500,000)		
Increase in expenditures for property insurance	330,000		
Addition of 1.0 FTE for a Safety Coordinator position	78,657		1.00
Shift of 1.0 FTE to Accounting	(48,241)		(1.00)
Total	(47,558,294)	-	-

Budget Summary by Program

Program	Fund	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	% Chg '21 Rev.-'22	21-'22' FTEs
Chief Financial Officer	110	982,016	832,147	880,979	880,979	907,886	3.05%	4.00
CFO Administration	110	515,609	225,000	177,349	177,349	106,180	-40.13%	1.00
Rest. Costs 4th Flr. MCH	110	-	684,563	-	-	-	0.00%	-
COVID-19 Response	110	-	1,502,266	-	15,000,000	-	-100.00%	-
Risk Management	612	1,647,226	2,154,196	1,877,536	5,377,536	2,270,993	-57.77%	3.00
7 ROD Land Transfer	237	-	-	-	-	-	0.00%	-
CARES Title V CRF	277	-	77,186,422	-	28,306,633	-	-100.00%	-
FFCRA Emp. Paid Leave	277	-	869,460	-	-	-	0.00%	-
COVID-19 Provider Relief	277	-	944,702	-	-	-	0.00%	-
2 Coronavirus Emerg. Supp.	277	-	58,008	-	-	-	0.00%	-
SPARK CRF	277	-	8,186,914	-	1,112,077	-	-100.00%	-
Total		3,144,852	92,643,677	2,935,864	50,854,575	3,285,059	-93.54%	8.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2021 Adopted	2021 Revised	2022 Budget	2021 Adopted	2021 Revised	2022 Budget
Chief Financial Officer	110	GRADE144	142,975	142,975	145,834	1.00	1.00	1.00
Deputy Chief Financial Officer	110	GRADE142	113,214	113,214	115,172	1.00	1.00	1.00
Internal Financial Auditor	110	GRADE138	157,335	157,335	160,482	2.00	2.00	2.00
Internal Performance Auditor	110	GRADE138	59,001	-	-	0.75	-	-
Risk Coordinator	110	GRADE138	-	-	-	-	-	-
Senior Administrative Manager	110	GRADE132	56,681	56,682	57,815	1.00	1.00	1.00
Professional & Administrative Management Analyst I	110	GRADE129	-	47,295	-	-	1.00	-
Risk Coordinator	612	GRADE138	73,369	-	-	1.00	-	-
Risk Coordinator	612	GRADE132	-	54,758	55,854	-	1.00	1.00
Safety Coordinator	612	GRADE129	-	-	47,295	-	-	1.00
Management Analyst I	612	GRADE126	-	42,078	42,920	-	1.00	1.00
Management Analyst I	612	GRADE123	37,265	-	-	1.00	-	-
Subtotal					625,372			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					26,412			
Overtime/On Call/Holiday Pay					-			
Benefits					260,159			
Total Personnel Budget					911,943	7.75	8.00	8.00

• 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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
Personnel	586,337	615,535	560,123	560,123	587,030	26,906	4.8%
Contractual Services	281,158	210,834	315,753	315,753	315,753	-	0.0%
Debt Service	94,738	-	-	-	-	-	0.0%
Commodities	19,784	5,778	5,103	5,103	5,103	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	982,016	832,147	880,979	880,979	907,886	26,906	3.1%
Revenues							
Taxes	152,484,278	161,564,310	159,206,511	159,206,511	179,404,236	20,197,724	12.7%
Intergovernmental	4,644	4,468	4,280	4,280	4,118	(162)	-3.8%
Charges For Service	-	100	-	-	104	104	0.0%
All Other Revenue	11,450,625	28,824,090	11,842,570	11,842,570	11,646,219	(196,351)	-1.7%
Total Revenues	163,939,547	190,392,968	171,053,361	171,053,361	191,054,676	20,001,315	11.7%
Full-Time Equivalents (FTEs)	4.50	4.50	4.00	4.00	4.00	-	0.0%

• 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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
Personnel	216,983	222,367	162,349	162,349	91,180	(71,169)	-43.8%
Contractual Services	298,518	78	7,500	7,500	7,500	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	109	2,555	7,500	7,500	7,500	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	515,609	225,000	177,349	177,349	106,180	(71,169)	-40.1%
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	1.75	1.00	1.00	-	0.0%

• 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 was completed 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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	675,172	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	9,390	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	684,563	-	-	-	-	0.0%
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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
Personnel	-	137,734	-	750,000	-	(750,000)	-100.0%
Contractual Services	-	456,379	-	13,250,000	-	(13,250,000)	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	908,153	-	872,179	-	(872,179)	-100.0%
Capital Improvements	-	-	-	127,821	-	(127,821)	-100.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	1,502,266	-	15,000,000	-	(15,000,000)	-100.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	500	-	-	-	-	0.0%
All Other Revenue	-	158,567	-	-	-	-	0.0%
Total Revenues	-	159,067	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	1.00	-	(1.00)	-100.0%

• 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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
Personnel	666	-	171,664	171,664	233,733	62,069	36.2%
Contractual Services	1,623,617	2,142,573	1,690,872	4,857,872	2,020,872	(2,837,000)	-58.4%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	22,944	11,623	15,000	348,000	16,388	(331,612)	-95.3%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,647,226	2,154,196	1,877,536	5,377,536	2,270,993	(3,106,543)	-57.8%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	1,573,072	4,421,602	1,205,872	1,205,872	1,612,357	406,486	33.7%
Total Revenues	1,573,072	4,421,602	1,205,872	1,205,872	1,612,357	406,486	33.7%
Full-Time Equivalents (FTEs)	-	-	2.00	2.00	3.00	1.00	50.0%

• 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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
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	203,786	201,148	-	-	1,230	1,230	0.0%
Total Revenues	203,786	201,148	-	-	1,230	1,230	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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
Personnel	-	1,518,618	-	1,070	-	(1,070)	-100.0%
Contractual Services	-	33,466,741	-	24,487,308	-	(24,487,308)	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	12,242,626	-	3,803,756	-	(3,803,756)	-100.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	390,466	-	14,500	-	(14,500)	-100.0%
Interfund Transfers	-	29,567,971	-	-	-	-	0.0%
Total Expenditures	-	77,186,422	-	28,306,633	-	(28,306,633)	-100.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	99,636,917	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	52,776	-	-	-	-	0.0%
Total Revenues	-	99,689,693	-	-	-	-	0.0%
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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
Personnel	-	869,460	-	-	-	-	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	-	869,460	-	-	-	-	0.0%
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 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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
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	-	-	-	-	0.0%
Total Expenditures	-	944,702	-	-	-	-	0.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	944,702	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	944,702	-	-	-	-	0.0%
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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	58,008	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	58,008	-	-	-	-	0.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	58,008	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	58,008	-	-	-	-	0.0%
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

Expenditures	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	5,360,622	-	1,112,077	-	(1,112,077)	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	2,826,292	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	8,186,914	-	1,112,077	-	(1,112,077)	-100.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	9,298,991	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	9,298,991	-	-	-	-	0.0%
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.

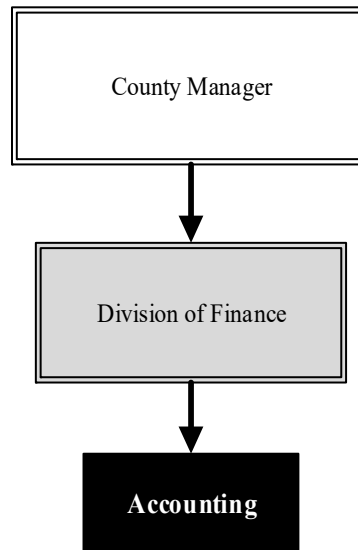
**Hope Hernandez
Accounting Director**

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Wichita, KS 67203
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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.

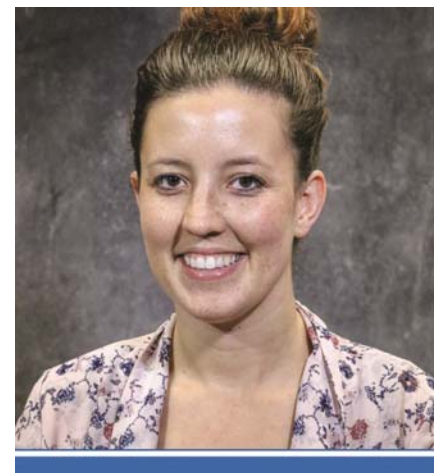


Strategic Goals:

- *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 2020
- Earned GFOA's Certificate of Achievement for Excellence in Financial Reporting Award in 2020



Accomplishments and Strategic Results

Accomplishments

In 2020, Accounting received the Certificate of Achievement for Financial Reporting from the GFOA for the 2019 Comprehensive Annual Financial Report. It is the 39th consecutive year that the County has received the honor. Also in 2020, the County received the GFOA's PAFR Award for 2019. It is the 15th 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

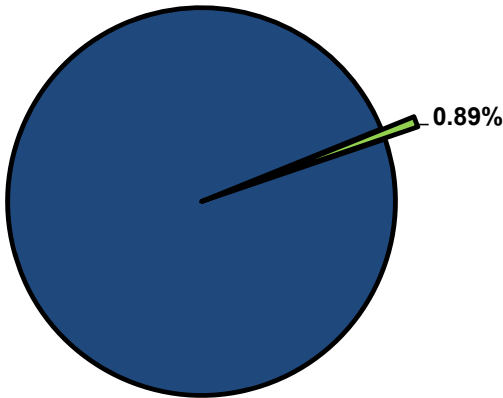


Significant Budget Adjustments

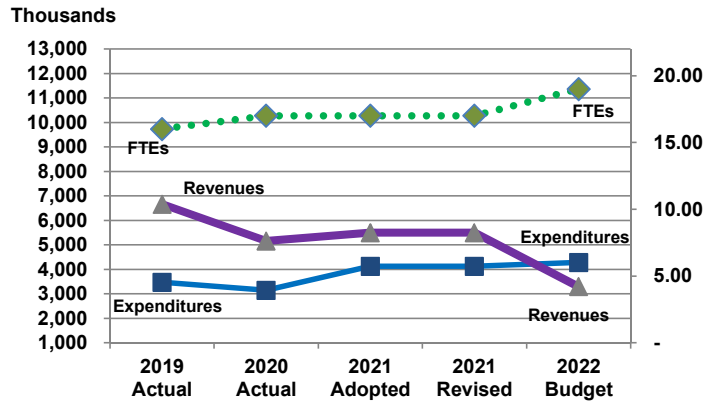
Significant adjustments to the Accounting's 2022 Recommended Budget include a decrease in anticipated investment income (\$2,365,665), an addition in personnel for 1.0 full-time equivalent (FTE) for a new Grant Administrator position (\$90,500), and 1.0 FTE (\$48,241) due to restructuring in the Division of Finance.

Departmental Graphical Summary

Accounting
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amount Chg '21 Rev.-'22	% Chg '21 Rev.-'22
Expenditures							
Personnel	1,513,198	1,379,916	1,537,207	1,537,207	1,694,750	157,543	10.25%
Contractual Services	1,918,504	1,716,718	2,511,933	2,471,933	2,512,433	40,500	1.64%
Debt Service	-	-	-	-	-	-	-
Commodities	38,774	54,044	77,800	117,800	81,350	(36,450)	-30.94%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	3,470,476	3,150,678	4,126,940	4,126,940	4,288,533	161,593	3.92%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	905,322	1,772,110	1,880,558	1,880,558	2,005,948	125,390	6.67%
All Other Revenue	5,755,664	3,385,563	3,618,722	3,618,722	1,291,865	(2,326,857)	-64.30%
Total Revenues	6,660,986	5,157,673	5,499,280	5,499,280	3,297,813	(2,201,467)	-40.03%
Full-Time Equivalentents (FTEs)							
Property Tax Funded	15.00	16.00	16.00	16.00	18.00	2.00	12.50%
Non-Property Tax Funded	1.00	1.00	1.00	1.00	1.00	-	0.00%
Total FTEs	16.00	17.00	17.00	17.00	19.00	2.00	11.76%

Budget Summary by Fund

Fund	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amount Chg '21 Rev.-'22	% Chg '21 Rev.-'22
General Fund	1,454,239	1,339,761	1,955,126	1,955,126	2,127,931	172,805	8.84%
Workers' Compensation	2,016,237	1,810,917	2,171,814	2,171,814	2,160,602	(11,212)	-0.52%
Total Expenditures	3,470,476	3,150,678	4,126,940	4,126,940	4,288,533	161,593	3.92%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Decrease in anticipated investment income in 2022		(2,365,665)	
Addition of 1.0 FTE Grant Administrator position	90,500		1.00
Shift of 1.0 FTE from CFO due to reorganization	48,241		1.00
Total	138,741	(2,365,665)	2.00

Budget Summary by Program

Program	Fund	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	% Chg '21 Rev.-'22	21-'22' FTEs
Accounts Payable	110	333,216	357,250	398,649	398,649	482,300	20.98%	7.00
Payroll	110	185,712	192,423	207,202	207,202	218,734	5.57%	2.00
Revenue Management	110	488,317	315,528	831,882	831,882	909,415	9.32%	4.00
General Accounting	110	446,994	474,559	517,392	517,392	517,483	0.02%	5.00
Workers' Compensation	613	2,016,237	1,810,917	2,171,814	2,171,814	2,160,602	-0.52%	1.00
Total		3,470,476	3,150,678	4,126,940	4,126,940	4,288,533	3.92%	19.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2021 Adopted	2021 Revised	2022 Budget	2021 Adopted	2021 Revised	2022 Budget
Accounting Director	110	GRADE139	81,330	81,330	82,956	1.00	1.00	1.00
Payroll Manager	110	GRADE135	-	-	77,791	-	-	1.00
Revenue Manager	110	GRADE135	-	-	71,011	-	-	1.00
Payroll Manager	110	GRADE133	74,799	74,799	-	1.00	1.00	-
Revenue Manager	110	GRADE133	68,279	68,280	-	1.00	1.00	-
Accounts Payable Supervisor	110	GRADE132	56,681	56,682	57,815	1.00	1.00	1.00
Accounts Receivable Supervisor	110	GRADE132	54,758	54,758	55,854	1.00	1.00	1.00
Grant Administrator	110	GRADE132	-	-	54,758	-	-	1.00
Payroll Analyst	110	GRADE132	-	-	54,837	-	-	1.00
Principal Accountant	110	GRADE132	123,799	123,800	126,276	2.00	2.00	2.00
Payroll Analyst	110	GRADE129	52,724	52,728	-	1.00	1.00	-
Management Analyst II	110	GRADE129	-	-	48,241	-	-	1.00
Senior Accountant	110	GRADE129	51,748	51,748	52,783	1.00	1.00	1.00
Administrative Support V	110	GRADE124	40,323	37,066	37,066	1.00	1.00	1.00
Accounts Payable Analyst	110	GRADE123	50,211	50,211	172,888	1.00	1.00	4.00
Finance Coordinator	110	GRADE123	45,781	45,781	46,696	1.00	1.00	1.00
Accounts Payable Analyst	110	GRADE120	114,778	109,616	-	3.00	3.00	-
Administrative Support I	110	GRADE118	-	-	27,664	-	-	1.00
Administrative Support I	110	GRADE117	31,554	31,554	-	1.00	1.00	-
Management Analyst I	613	GRADE126	46,618	40,851	41,668	1.00	1.00	1.00
Subtotal					1,008,304			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					244,067			
Overtime/On Call/Holiday Pay					-			
Benefits					442,379			
Total Personnel Budget					1,694,750	17.00	17.00	19.00

• 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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
Personnel	318,247	353,683	384,849	384,849	468,500	83,651	21.7%
Contractual Services	17,566	2,251	3,800	3,800	3,800	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	(2,597)	1,316	10,000	10,000	10,000	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	333,216	357,250	398,649	398,649	482,300	83,651	21.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	228	-	-	259	259	0.0%
Total Revenues	-	228	-	-	259	259	0.0%
Full-Time Equivalents (FTEs)	5.00	6.00	6.00	6.00	7.00	1.00	16.7%

• 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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
Personnel	178,974	195,653	186,702	186,702	198,234	11,531	6.2%
Contractual Services	4,265	(5,074)	16,500	16,500	16,500	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	2,472	1,844	4,000	4,000	4,000	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	185,712	192,423	207,202	207,202	218,734	11,531.42	5.6%
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)	2.00	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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
Personnel	262,400	231,590	242,675	242,675	316,158	73,483	30.3%
Contractual Services	191,208	73,978	549,007	549,007	549,507	500	0.1%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	34,709	9,961	40,200	40,200	43,750	3,550	8.8%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	488,317	315,528	831,882	831,882	909,415	77,533	9.3%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	5,616,772	3,337,516	3,580,457	3,580,457	1,242,000	(2,338,457)	-65.3%
Total Revenues	5,616,772	3,337,516	3,580,457	3,580,457	1,242,000	(2,338,457)	-65.3%
Full-Time Equivalents (FTEs)	3.00	3.00	3.00	3.00	4.00	1.00	33.3%

• 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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
Personnel	421,963	440,786	453,792	453,792	453,883	90	0.0%
Contractual Services	20,842	31,246	40,000	40,000	40,000	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	4,189	2,527	23,600	23,600	23,600	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	446,994	474,559	517,392	517,392	517,483	90.36	0.0%
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)	5.00	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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
Personnel	331,614	158,205	269,188	269,188	257,976	(11,212)	-4.2%
Contractual Services	1,684,624	1,614,318	1,902,626	1,862,626	1,902,626	40,000	2.1%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	38,395	-	40,000	-	(40,000)	-100.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	2,016,237	1,810,917	2,171,814	2,171,814	2,160,602	(11,212)	-0.5%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	905,322	1,772,110	1,880,558	1,880,558	2,005,948	125,390	6.7%
All Other Revenue	138,892	47,820	38,265	38,265	49,606	11,341	29.6%
Total Revenues	1,044,214	1,819,930	1,918,823	1,918,823	2,055,554	136,730	7.1%
Full-Time Equivalents (FTEs)	1.00	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

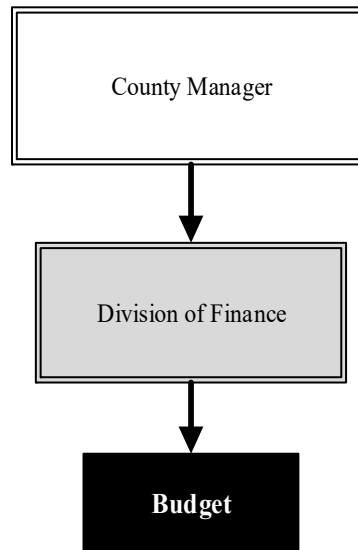
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Overview

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

The Budget Office analyzes potential programs, grants, and agenda items for the leadership of Sedgwick County to provide them with the necessary details for making informed decisions regarding the financial impact on the organization. The Budget Office also produces a variety of financial reports and documents to provide up-to-date financial information to the 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 38 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 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 2020:

- 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 2019 as verified by the Comprehensive Annual Financial Report actuals versus financial forecast estimates as included in the adopted budget book for 2020

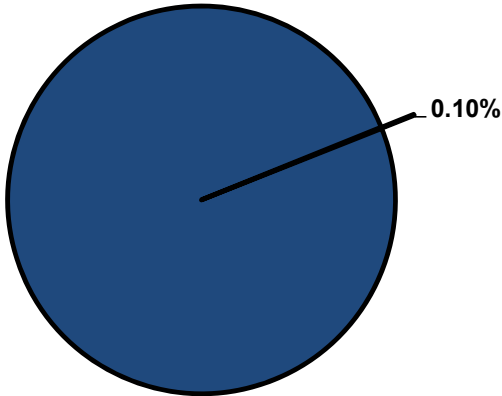


Significant Budget Adjustments

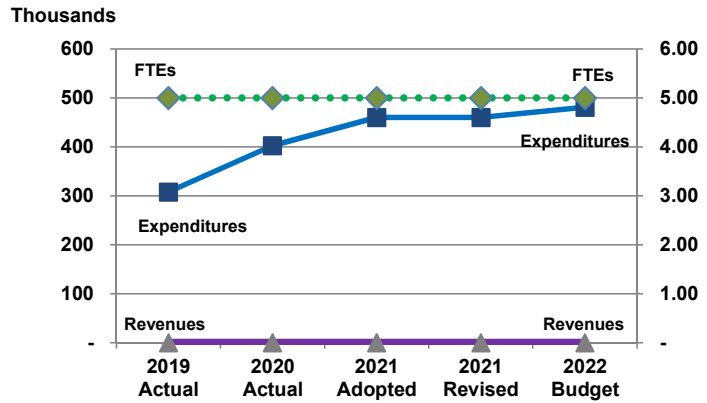
There are no significant adjustments to Budget's 2022 Recommended Budget.

Departmental Graphical Summary

Budget Office
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amount Chg '21 Rev.-'22	% Chg '21 Rev.-'22
Expenditures							
Personnel	302,040	399,173	439,642	439,642	460,502	20,860	4.74%
Contractual Services	4,576	3,432	11,030	11,030	11,030	-	0.00%
Debt Service	-	-	-	-	-	-	-
Commodities	1,244	109	9,500	9,500	9,500	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	307,860	402,715	460,172	460,172	481,032	20,860	4.53%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	-	20	-	-	-	-	-
Total Revenues	-	20	-	-	-	-	-
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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amount Chg '21 Rev.-'22	% Chg '21 Rev.-'22
General Fund	307,860	402,715	460,172	460,172	481,032	20,860	4.53%
Total Expenditures	307,860	402,715	460,172	460,172	481,032	20,860	4.53%

Significant Budget Adjustments from Prior Year Revised Budget

Expenditures Revenues FTEs

Total - - -

Budget Summary by Program

Program	Fund	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	% Chg '21 Rev.-'22	21-'22' FTEs
Budget Office	110	307,860	402,715	460,172	460,172	481,032	4.53%	5.00
Total		307,860	402,715	460,172	460,172	481,032	4.53%	5.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2021 Adopted	2021 Revised	2022 Budget	2021 Adopted	2021 Revised	2022 Budget
Budget Director	110	GRADE139	81,330	81,330	82,956	1.00	1.00	1.00
Principal Management Analyst	110	GRADE133	63,211	122,159	124,602	1.00	2.00	2.00
Management Analyst III	110	GRADE132	57,491	54,758	54,758	1.00	1.00	1.00
Management Analyst II	110	GRADE129	54,758	47,762	55,713	1.00	1.00	1.00
Principal Management Analyst	110	GRADE129	54,758	-	-	1.00	-	-
Subtotal					318,030			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					12,972			
Overtime/On Call/Holiday Pay					-			
Benefits					129,499			
Total Personnel Budget					460,502	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.*

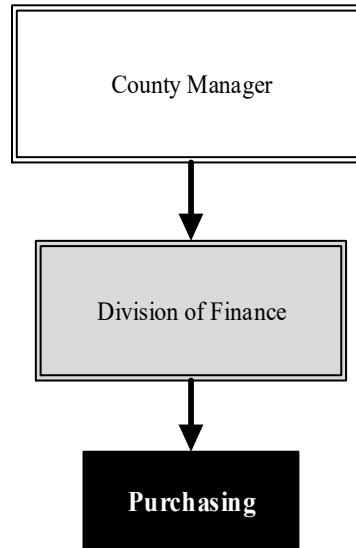
Joe Thomas
Purchasing Director

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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 (NIGP) and the Institute for Supply Management (ISM)
- Several staff members currently serve on the Board of Directors for the Wichita Chapter of ISM and the Kansas Association for Public Procurement Professionals (KAPPP)
- Sedgwick County's Purchasing staff collectively represent over 98 years of procurement experience



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 and identify a solution to determine whether e-bidder registration can be accomplished with an upgrade to the current Systems Application Product (SAP) system or through a third-party provider; and
- Employ 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; and
- Ensure that buying staff are certified with professional designations within 36 months of hire.

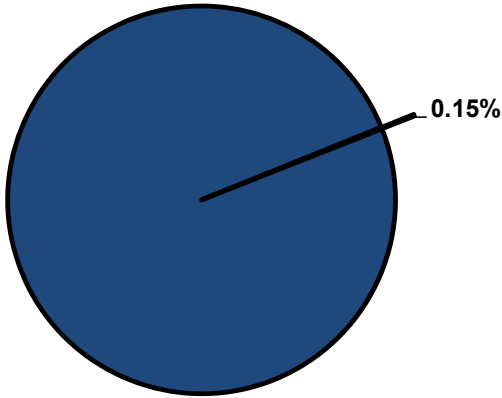


Significant Budget Adjustments

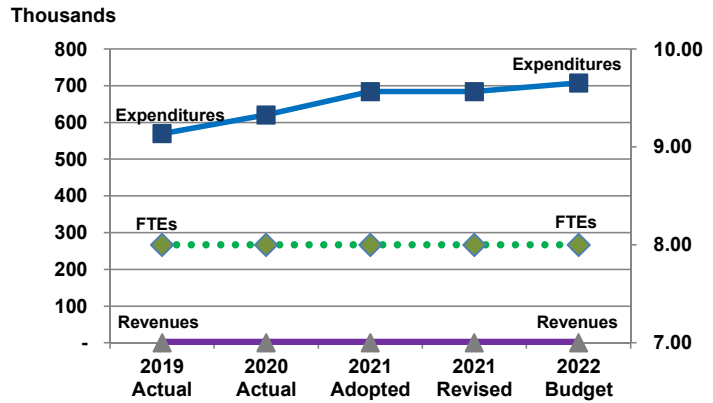
There are no significant adjustments to Purchasing's 2022 Recommended Budget.

Departmental Graphical Summary

Purchasing
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amount Chg '21 Rev.-'22	% Chg '21 Rev.-'22
Expenditures							
Personnel	530,278	533,722	574,993	574,993	598,530	23,537	4.09%
Contractual Services	33,967	73,193	105,000	94,000	105,000	11,000	11.70%
Debt Service	-	-	-	-	-	-	-
Commodities	5,172	13,858	4,150	15,150	4,150	(11,000)	-72.61%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	569,417	620,773	684,143	684,143	707,680	23,537	3.44%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	31	-	32	32	-	(32)	-100.00%
Total Revenues	31	-	-	-	-	-	-
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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amount Chg '21 Rev.-'22	% Chg '21 Rev.-'22
General Fund	569,417	620,773	684,143	684,143	707,680	23,537	3.44%
Total Expenditures	569,417	620,773	684,143	684,143	707,680	23,537	3.44%

Significant Budget Adjustments from Prior Year Revised Budget

Expenditures Revenues FTEs

Total - - -

Budget Summary by Program

Program	Fund	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	% Chg '21 Rev.-'22	21-'22' FTEs
Purchasing	110	569,417	620,773	684,143	684,143	707,680	3.44%	8.00
Total		569,417	620,773	684,143	684,143	707,680	3.44%	8.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2021 Adopted	2021 Revised	2022 Budget	2021 Adopted	2021 Revised	2022 Budget
Purchasing Director	110	GRADE139	97,914	97,914	99,872	1.00	1.00	1.00
Senior Purchasing Agent	110	GRADE130	50,150	50,150	51,153	1.00	1.00	1.00
Purchasing Agent	110	GRADE126	126,310	126,339	128,866	3.00	3.00	3.00
Administrative Specialist	110	GRADE123	52,266	52,291	52,828	1.00	1.00	1.00
Purchasing Technician	110	GRADE120	64,041	62,691	63,945	2.00	2.00	2.00
Subtotal					396,664			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					17,195			
Overtime/On Call/Holiday Pay					956			
Benefits					183,715			
Total Personnel Budget					598,530	8.00	8.00	8.00