

# 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

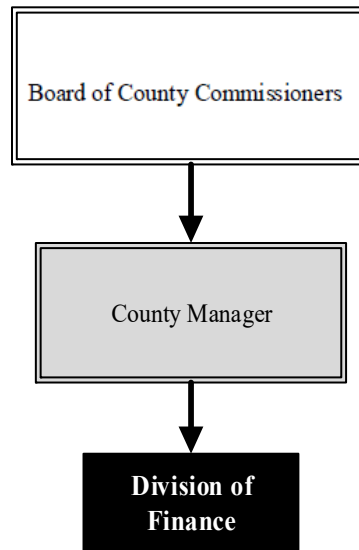
100 N. Broadway St., Suite 610  
Wichita, KS 67202  
316.660.7591

[lindsay.poerousseau@sedgwick.gov](mailto: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.

Six programs comprise the Division: Accounting, Budget, Grants Compliance, Purchasing, Risk Management, and the Chief Financial Officer's (CFO) 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. Grants Compliance is responsible for a centralized grant management policy and procedure. Purchasing manages procurement for the organization through a County Charter. Risk Management protects County assets and provides a safe work environment for employees. The CFO's Office includes administration, debt 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 Standard & Poor's (S&P), and an AA+ bond rating from Fitch
- Achieved Popular Annual Financial Reporting Award for the 19<sup>th</sup> consecutive year
- Received the Government Finance Officers Association (GFOA) Certificate of Achievement in Financial Reporting for the 43<sup>rd</sup> consecutive year
- For the 42<sup>nd</sup> consecutive year, received the GFOA award for Distinguished Budget



# 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 GFOA. Awards in 2025 include: Excellence in Financial Reporting for the Popular Annual Financial Report for the 19th consecutive year, the Distinguished Budget Presentation for the 42nd consecutive year, and the Certificate of Achievement in Financial Reporting for the 43rd consecutive year.

In the last year, the CFO's Office has focused on completing spending of the organization's \$100.2 million American Rescue Plan Act (ARPA) allocation, as well as preparing for possible cyber-based system attacks, evaluating and strengthening grant management policies, updating financial policies for capital improvement, debt, and investments, navigating complex economic conditions to ensure quality service delivery within resources, analyzing legislative initiatives, managing a complex budget in collaboration with departments, and supporting economic development initiatives.

## Strategic Results

Auditors gave the 2024 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 County successfully completed spending of its \$100.2 million ARPA allocation.

Monthly, quarterly, and annual financial reports were published and delivered to key stakeholders by policy deadlines. Despite a challenging year for financial forecasting based on the volatile economic situation, 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.

Performance Measures:

- The Price of Government (cents per dollar of personal income) in 2024 was \$0.0088.
- Meeting the Division's goal, there were no pertinent audit management letter recommendations and findings for the 2024 fiscal year.

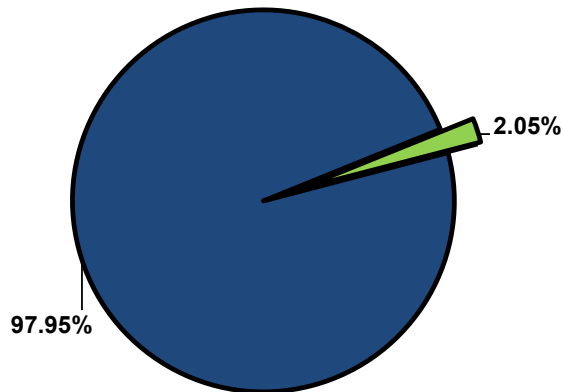


## Significant Budget Adjustments

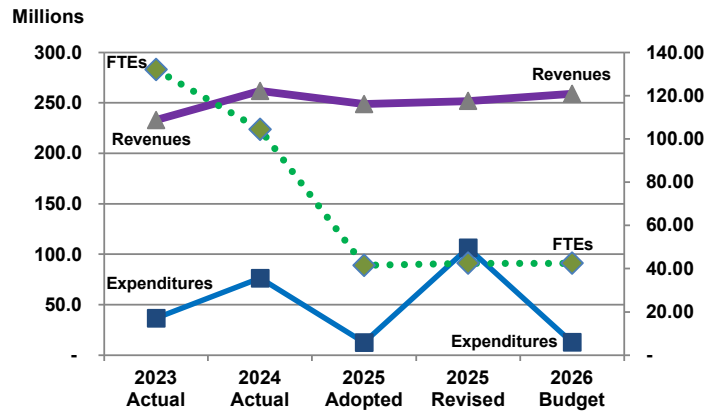
Significant adjustments to the Division of Finance's 2026 Recommended Budget include a decrease due to State Mental Health Hospital funding in 2025 (\$89,655,906), an increase in transfers due to a transfer to balance the Risk Management Fund in 2026 (\$4,058,526), a decrease in revenues and expenditures due to Environmentally At-Risk Testing grant funding in 2025 (\$3,000,000), a decrease in uses of money and property to bring in-line with anticipated actuals (\$2,775,118), an increase in all other revenue to bring in-line with anticipated investment income (\$1,715,523), a decrease in charges for services revenue due to a reduction in worker's compensation charges (\$1,680,373), a decrease in contractuals due to increased insurance premiums and claims in 2025 (\$1,000,000), and a decrease in the Municipalities Fight Addiction Fund (\$66,555).

## Departmental Graphical Summary

**Division of Finance**  
Percent of Total County Operating Budget



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



## Budget Summary by Category

|                                     | 2023<br>Actual     | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Revised    | 2026<br>Budget     | Amount Chg<br>'25 Rev.-'26 | % Chg<br>'25 Rev.-'26 |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|-----------------------|
| <b>Expenditures</b>                 |                    |                    |                    |                    |                    |                            |                       |
| Personnel                           | 7,246,025          | 7,079,620          | 4,378,048          | 4,378,048          | 4,644,163          | 266,115                    | 6.08%                 |
| Contractual Services                | 7,579,919          | 8,282,261          | 8,041,268          | 12,097,561         | 8,038,825          | (4,058,736)                | -33.55%               |
| Debt Service                        | -                  | -                  | -                  | -                  | -                  | -                          | -                     |
| Commodities                         | 1,035,055          | 1,453,117          | 104,185            | 143,762            | 101,535            | (42,227)                   | -29.37%               |
| Capital Improvements                | 17,809,011         | 854,713            | -                  | 89,626,588         | -                  | (89,626,588)               | -100.00%              |
| Capital Equipment                   | 55,892             | -                  | -                  | -                  | -                  | -                          | -                     |
| Interfund Transfers                 | 3,000,000          | 58,669,559         | -                  | 3                  | -                  | (3)                        | -100.00%              |
| <b>Total Expenditures</b>           | <b>36,725,901</b>  | <b>76,339,271</b>  | <b>12,523,501</b>  | <b>106,245,962</b> | <b>12,784,523</b>  | <b>(93,461,439)</b>        | <b>-87.97%</b>        |
| <b>Revenues</b>                     |                    |                    |                    |                    |                    |                            |                       |
| Tax Revenues                        | 197,582,228        | 216,355,042        | 225,164,565        | 225,164,565        | 234,089,294        | 8,924,729                  | 3.96%                 |
| Licenses and Permits                | -                  | -                  | -                  | -                  | -                  | -                          | -                     |
| Intergovernmental                   | 64,864             | 14,004,995         | 5,261              | 2,380,261          | 5,367              | (2,374,894)                | -99.77%               |
| Charges for Services                | 2,253,711          | 2,525,137          | 2,112,037          | 2,612,037          | 431,664            | (2,180,373)                | -83.47%               |
| All Other Revenue                   | 33,035,206         | 28,864,324         | 21,503,573         | 21,628,573         | 24,421,953         | 2,793,380                  | 12.92%                |
| <b>Total Revenues</b>               | <b>232,936,008</b> | <b>261,749,497</b> | <b>248,785,435</b> | <b>251,785,435</b> | <b>258,948,277</b> | <b>7,162,842</b>           | <b>2.84%</b>          |
| <b>Full-Time Equivalents (FTEs)</b> |                    |                    |                    |                    |                    |                            |                       |
| Property Tax Funded                 | 36.00              | 36.00              | 36.00              | 37.00              | 37.00              | -                          | 0.00%                 |
| Non-Property Tax Funded             | 96.00              | 68.40              | 5.50               | 5.50               | 5.50               | -                          | 0.00%                 |
| <b>Total FTEs</b>                   | <b>132.00</b>      | <b>104.40</b>      | <b>41.50</b>       | <b>42.50</b>       | <b>42.50</b>       | <b>-</b>                   | <b>0.00%</b>          |

## Budget Summary by Fund

|                               | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Adopted   | 2025<br>Revised    | 2026<br>Budget    | Amount Chg<br>'25 Rev.-'26 | % Chg<br>'25 Rev.-'26 |
|-------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|----------------------------|-----------------------|
| <b>Fund</b>                   |                   |                   |                   |                    |                   |                            |                       |
| General Fund                  | 6,658,735         | 30,934,717        | 4,818,288         | 4,818,288          | 5,090,124         | 271,836                    | 5.64%                 |
| Risk Management Reserve       | 3,900,946         | 4,537,187         | 5,510,864         | 6,510,864          | 5,493,753         | (1,017,111)                | -15.62%               |
| Workers Comp. Reserve         | 1,254,171         | 1,383,441         | 2,194,349         | 2,194,349          | 2,200,646         | 6,297                      | 0.29%                 |
| Technology Enhancement        | -                 | -                 | -                 | -                  | -                 | -                          | -                     |
| Stimulus Funds                | 24,910,550        | 39,483,926        | -                 | 89,655,906         | -                 | (89,655,906)               | -100.00%              |
| Miscellaneous Grants          | 1,500             | -                 | -                 | 3,000,000          | -                 | (3,000,000)                | -100.00%              |
| Municip. Fight Addiction Fund | -                 | -                 | -                 | 66,555             | -                 | (66,555)                   | -100.00%              |
| <b>Total Expenditures</b>     | <b>36,725,901</b> | <b>76,339,271</b> | <b>12,523,501</b> | <b>106,245,962</b> | <b>12,784,523</b> | <b>(93,461,439)</b>        | <b>-87.97%</b>        |

**Significant Budget Adjustments from Prior Year Revised Budget**

|  | Expenditures        | Revenues           | FTEs     |
|--|---------------------|--------------------|----------|
| Decrease due to State Mental Health Hospital funding in 2025                                 | (89,655,906)        |                    |          |
| Increase in transfers in due to a transfer to balance the Risk Management Fund in 2026       |                     | 4,058,526          |          |
| Decrease due to Environmentally At-Risk Testing grant funding in 2025                        | (3,000,000)         | (3,000,000)        |          |
| Decrease in uses of money and property to bring in-line with anticipated actuals             |                     | (2,775,118)        |          |
| Increase in all other revenue to bring in-line with anticipated investment income            |                     | 1,715,523          |          |
| Decrease in charges for services revenue due to a reduction in workers' compensation charges |                     | (1,680,373)        |          |
| Decrease in contractals due to increased insurance premiums and claims in 2025               | (1,000,000)         |                    |          |
| Decrease in Municipalities Fight Addiction Fund  | (66,555)            |                    |          |
| <b>Total</b>   | <b>(93,722,461)</b> | <b>(1,681,442)</b> | <b>-</b> |

**Budget Summary by Program**

| Program           | Fund   | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Adopted   | 2025<br>Revised    | 2026<br>Budget    | % Chg<br>'25 Rev.-'26 | 25'-26'<br>FTEs |
|-------------------|--------|-------------------|-------------------|-------------------|--------------------|-------------------|-----------------------|-----------------|
| CFO               | Multi. | 28,714,765        | 67,281,168        | 975,003           | 93,853,120         | 1,228,397         | -98.69%               | 4.00            |
| Risk Management   | Multi. | 5,156,616         | 5,920,628         | 7,705,214         | 8,705,214          | 7,694,399         | -11.61%               | 5.50            |
| Accounting        | 110    | 1,740,133         | 1,951,064         | 2,476,359         | 2,320,703          | 1,843,334         | -20.57%               | 16.00           |
| Budget            | 110    | 459,362           | 477,377           | 572,483           | 572,483            | 597,696           | 4.40%                 | 5.00            |
| Purchasing        | 110    | 655,025           | 709,035           | 794,442           | 794,442            | 814,820           | 2.57%                 | 8.00            |
| Grants Compliance | 110    | -                 | -                 | -                 | -                  | 605,877           | 0.00%                 | 4.00            |
| <b>Total</b>      |        | <b>36,725,901</b> | <b>76,339,271</b> | <b>12,523,501</b> | <b>106,245,962</b> | <b>12,784,523</b> | <b>-87.97%</b>        | <b>42.50</b>    |

## Personnel Summary by Fund

| Position Titles                 | Fund | Grade    | Budgeted Compensation Comparison |                 |                  | FTE Comparison  |                 |                |
|---------------------------------|------|----------|----------------------------------|-----------------|------------------|-----------------|-----------------|----------------|
|                                 |      |          | 2025<br>Adopted                  | 2025<br>Revised | 2026<br>Budget   | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget |
| Chief Financial Officer         | 110  | GRADE 76 | 165,197                          | 183,864         | 183,864          | 1.00            | 1.00            | 1.00           |
| Deputy Chief Financial Officer  | 110  | GRADE 74 | 134,415                          | 141,121         | 141,121          | 1.00            | 1.00            | 1.00           |
| Accounting Director             | 110  | GRADE 72 | 99,390                           | 112,876         | 112,876          | 1.00            | 1.00            | 1.00           |
| Accounts Payable Analyst        | 110  | GRADE 56 | 138,270                          | 136,365         | 145,054          | 3.00            | 3.00            | 3.00           |
| Accounts Payable Supervisor     | 110  | GRADE 63 | 73,554                           | 77,232          | 77,232           | 1.00            | 1.00            | 1.00           |
| Accounts Receivable Supervisor  | 110  | GRADE 63 | 64,623                           | 67,854          | 67,854           | 1.00            | 1.00            | 1.00           |
| Administrative Support I        | 110  | GRADE 51 | 33,850                           | 35,526          | 35,526           | 1.00            | 1.00            | 1.00           |
| Administrative Support II       | 110  | GRADE 52 | 74,491                           | 78,208          | 78,208           | 2.00            | 2.00            | 2.00           |
| Administrative Support IV       | 110  | GRADE 55 | 61,402                           | 63,232          | 63,232           | 1.00            | 1.00            | 1.00           |
| Administrative Support V        | 110  | GRADE 56 | 44,647                           | 46,883          | 46,883           | 1.00            | 1.00            | 1.00           |
| Budget Director                 | 110  | GRADE 72 | 108,277                          | 113,690         | 113,690          | 1.00            | 1.00            | 1.00           |
| Finance Coordinator             | 110  | GRADE 56 | 44,606                           | 46,821          | 46,821           | 1.00            | 1.00            | 1.00           |
| Internal Financial Auditor      | 110  | GRADE 69 | 91,045                           | 95,597          | 95,597           | 1.00            | 1.00            | 1.00           |
| Management Analyst II           | 110  | GRADE 61 | 117,697                          | 112,160         | 117,755          | 2.00            | 2.00            | 2.00           |
| Management Analyst III          | 110  | GRADE 64 | 199,149                          | 188,333         | 192,108          | 3.00            | 3.00            | 3.00           |
| Payroll Manager                 | 110  | GRADE 67 | 82,821                           | 86,962          | 86,962           | 1.00            | 1.00            | 1.00           |
| Principal Accountant            | 110  | GRADE 64 | 133,032                          | 143,126         | 143,126          | 2.00            | 2.00            | 2.00           |
| Principal Management Analyst    | 110  | GRADE 65 | 154,759                          | 162,497         | 162,497          | 2.00            | 2.00            | 2.00           |
| Purchasing Agent                | 110  | GRADE 59 | 163,230                          | 170,872         | 170,872          | 3.00            | 3.00            | 3.00           |
| Purchasing Director             | 110  | GRADE 72 | 122,567                          | 128,696         | 128,696          | 1.00            | 1.00            | 1.00           |
| Senior Accountant               | 110  | GRADE 60 | 65,064                           | 68,317          | 68,317           | 1.00            | 1.00            | 1.00           |
| Senior Accounts Payable Analyst | 110  | GRADE 58 | 48,333                           | 50,752          | 50,752           | 1.00            | 1.00            | 1.00           |
| Senior Administrative Manager   | 110  | GRADE 64 | 71,295                           | 74,859          | 74,859           | 1.00            | 1.00            | 1.00           |
| Senior Purchasing Agent         | 110  | GRADE 61 | 52,961                           | 59,467          | 59,467           | 1.00            | 1.00            | 1.00           |
| Payroll Administrator           | 110  | GRADE 63 | 136,621                          | 143,437         | 143,437          | 2.00            | 2.00            | 2.00           |
| Grants Compliance Director      | 110  | GRADE 69 | -                                | 95,114          | 95,114           | -               | 1.00            | 1.00           |
| Management Analyst I            | 612  | GRADE 59 | 106,413                          | 111,738         | 111,738          | 2.00            | 2.00            | 2.00           |
| Management Analyst II           | 612  | GRADE 61 | 66,350                           | 69,668          | 69,668           | 1.00            | 1.00            | 1.00           |
| Risk Management Director        | 612  | GRADE 69 | 85,896                           | 90,191          | 90,191           | 1.00            | 1.00            | 1.00           |
| Management Analyst I            | 613  | GRADE 59 | 53,175                           | 55,827          | 55,827           | 1.00            | 1.00            | 1.00           |
| PT Administrative Support IV    | 613  | EXCEPT   | 20,963                           | 22,017          | 22,017           | 0.50            | 0.50            | 0.50           |
| <b>Subtotal</b>                 |      |          |                                  |                 | <b>3,051,361</b> |                 |                 |                |
| Add:                            |      |          |                                  |                 | -                |                 |                 |                |
| Budgeted Personnel Savings      |      |          |                                  |                 | -                |                 |                 |                |
| Compensation Adjustments        |      |          |                                  |                 | 362,646          |                 |                 |                |
| Overtime/On Call/Holiday Pay    |      |          |                                  |                 | 956              |                 |                 |                |
| Benefits                        |      |          |                                  |                 | 1,229,200        |                 |                 |                |
| <b>Total Personnel Budget</b>   |      |          |                                  |                 | <b>4,644,163</b> | <b>41.50</b>    | <b>42.50</b>    | <b>42.50</b>   |

# 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

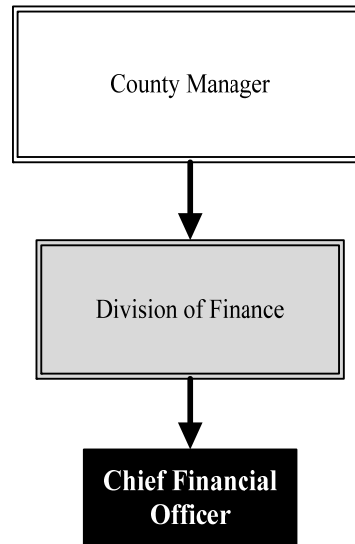
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## Overview

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 (BOCC); supervising Accounting, Budget, Grants Compliance, Purchasing, Risk Management, and the County's internal financial audit program; providing financial reporting to and on behalf of the organization; leading grant management of significant State and Federal awards; and conducting special studies on financial projects.

The CFO is also responsible for strategic financial planning, debt issuance, and legal and regulatory compliance regarding County financial activities.



## 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 (S&P) and Moody's Investor Services and an AA+ bond rating from Fitch Ratings. Additionally, S&P 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

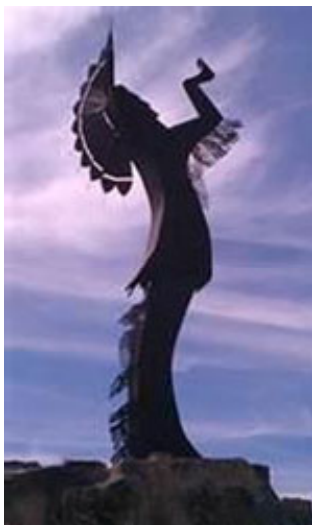
Measurements of Sedgwick County's financial performance remained strong throughout 2024 and into 2025, even as economic uncertainty persists with Federal funding fluctuations, inflation, supply chain disruptions, moderating consumer confidence, and local workforce competitiveness:

- Sedgwick County completed spending of its \$100.2 million allocation from the Federal American Rescue Plan Act (ARPA) of 2021;
- Sedgwick County's 2024 financial audit resulted in a clean, or unmodified, opinion of the County's financial performance; and
- the S&P credit rating agency assigned the County a rating of AAA, the highest possible, when evaluating Sedgwick County's credit worthiness as part of a March 2025 bond issuance. It also gave the County a "stable" outlook.

## Strategic Results

The County has a goal of receiving clean financial audits. In 2025, the County received a clean audit opinion for its 2024 financials from its auditor, with no internal control deficiencies noted in the management letter. This was particularly significant since the Single Audit, or an audit focused solely on Federal awards, included a review of the County's funding tied to COVID-19, including ARPA.

The General Fund unrestricted fund balance in January 2025 was \$98.3 million, \$31.8 million more than the Minimum Fund Balance Policy requires for the 2025 budget, which is a minimum unrestricted fund balance equal to at least 20 percent of budgeted annual expenditures and transfers out.

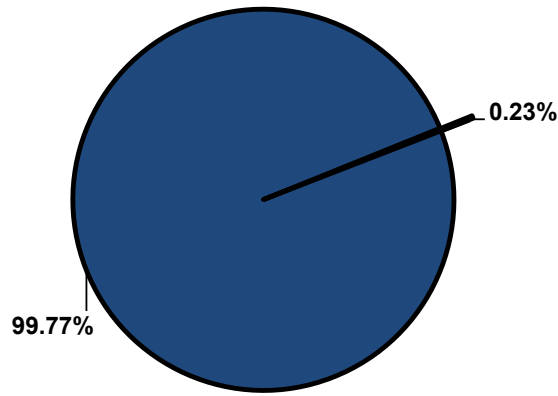


## Significant Budget Adjustments

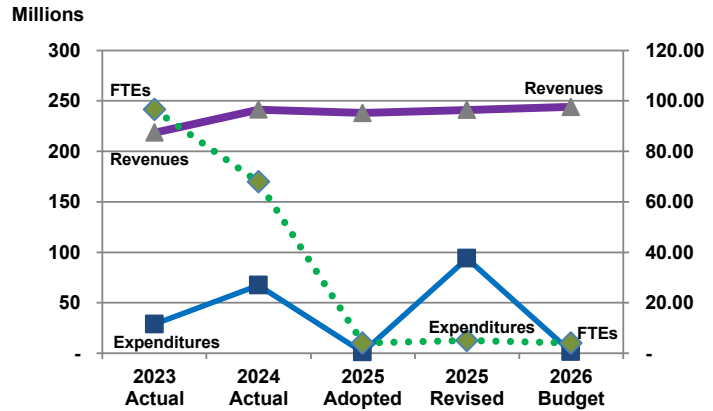
Significant adjustments to the Chief Financial Officer's 2026 Recommended Budget include a decrease due to State Mental Health Hospital funding in 2025 (\$89,655,906), a decrease in revenues and expenditures due to Environmentally At-Risk Testing grant funding in 2025 (\$3,000,000), a decrease in uses of money and property to bring in-line with anticipated actuals (\$2,775,118), an increase in contractals due to a transfer from Accounting to bring in-line with anticipated actuals (\$200,000), a decrease in contractals due to a transfer from Accounting in 2025 for additional audit work (\$155,656), a decrease due to the transfer of 1.0 full-time equivalent (FTE) position to the new Grants Compliance department (\$112,100), and a decrease in the Municipalities Fight Addiction Fund (\$66,555).

## Departmental Graphical Summary

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



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



## Budget Summary by Category

|                                     | 2023<br>Actual     | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Revised    | 2026<br>Budget     | Amount Chg<br>'25 Rev.-'26 | % Chg<br>'25 Rev.-'26 |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|-----------------------|
| <b>Expenditures</b>                 |                    |                    |                    |                    |                    |                            |                       |
| Personnel                           | 4,339,102          | 3,895,457          | 639,147            | 639,147            | 685,027            | 45,880                     | 7.18%                 |
| Contractual Services                | 2,617,471          | 2,655,132          | 320,856            | 3,572,805          | 535,370            | (3,037,435)                | -85.02%               |
| Debt Service                        | -                  | -                  | -                  | -                  | -                  | -                          | -                     |
| Commodities                         | 905,681            | 1,206,306          | 15,000             | 14,577             | 8,000              | (6,577)                    | -45.12%               |
| Capital Improvements                | 17,809,011         | 854,713            | -                  | 89,626,588         | -                  | (89,626,588)               | -100.00%              |
| Capital Equipment                   | 43,500             | -                  | -                  | -                  | -                  | -                          | -                     |
| Interfund Transfers                 | 3,000,000          | 58,669,559         | -                  | 3                  | -                  | (3)                        | -100.00%              |
| <b>Total Expenditures</b>           | <b>28,714,765</b>  | <b>67,281,168</b>  | <b>975,003</b>     | <b>93,853,120</b>  | <b>1,228,397</b>   | <b>(92,624,723)</b>        | <b>-98.69%</b>        |
| <b>Revenues</b>                     |                    |                    |                    |                    |                    |                            |                       |
| Tax Revenues                        | 197,582,228        | 216,355,042        | 225,164,565        | 225,164,565        | 234,089,294        | 8,924,729                  | 3.96%                 |
| Licenses and Permits                | -                  | -                  | -                  | -                  | -                  | -                          | -                     |
| Intergovernmental                   | 64,864             | 14,004,995         | 5,261              | 2,380,261          | 5,367              | (2,374,894)                | -99.77%               |
| Charges for Services                | 109,839            | 107,886            | 112,037            | 612,037            | 112,037            | (500,000)                  | -81.69%               |
| All Other Revenue                   | 20,722,178         | 10,945,371         | 12,692,581         | 12,817,581         | 9,837,012          | (2,980,569)                | -23.25%               |
| <b>Total Revenues</b>               | <b>218,479,109</b> | <b>241,413,293</b> | <b>237,974,443</b> | <b>240,974,443</b> | <b>244,043,709</b> | <b>3,069,266</b>           | <b>1.27%</b>          |
| <b>Full-Time Equivalents (FTEs)</b> |                    |                    |                    |                    |                    |                            |                       |
| Property Tax Funded                 | 5.00               | 4.00               | 4.00               | 5.00               | 4.00               | (1.00)                     | -20.00%               |
| Non-Property Tax Funded             | 91.50              | 63.90              | -                  | -                  | -                  | -                          | -                     |
| <b>Total FTEs</b>                   | <b>96.50</b>       | <b>67.90</b>       | <b>4.00</b>        | <b>5.00</b>        | <b>4.00</b>        | <b>(1.00)</b>              | <b>-20.00%</b>        |

## Budget Summary by Fund

|                                | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Adopted | 2025<br>Revised   | 2026<br>Budget   | Amount Chg<br>'25 Rev.-'26 | % Chg<br>'25 Rev.-'26 |
|--------------------------------|-------------------|-------------------|-----------------|-------------------|------------------|----------------------------|-----------------------|
| <b>Fund</b>                    |                   |                   |                 |                   |                  |                            |                       |
| General Fund                   | 3,804,215         | 27,797,242        | 975,003         | 1,130,659         | 1,228,397        | 97,738                     | 8.64%                 |
| Technology Enhancement         | -                 | -                 | -               | -                 | -                | -                          | -                     |
| Municipalities Fight Addiction | -                 | -                 | -               | 66,555            | -                | (66,555)                   | -100.00%              |
| Stimulus Funds                 | 24,910,550        | 39,483,926        | -               | 89,655,906        | -                | (89,655,906)               | -100.00%              |
| Miscellaneous Grants           | -                 | -                 | -               | 3,000,000         | -                | (3,000,000)                | -100.00%              |
| <b>Total Expenditures</b>      | <b>28,714,765</b> | <b>67,281,168</b> | <b>975,003</b>  | <b>93,853,120</b> | <b>1,228,397</b> | <b>(92,624,723)</b>        | <b>-98.69%</b>        |



**Significant Budget Adjustments from Prior Year Revised Budget**

|  | Expenditures        | Revenues           | FTEs          |
|--|---------------------|--------------------|---------------|
| Decrease due to State Mental Health Hospital funding in 2025                                   | (89,655,906)        |                    |               |
| Decrease due to Environmentally At-Risk Testing grant funding in 2025                          | (3,000,000)         | (3,000,000)        |               |
| Decrease in uses of money and property to bring in-line with anticipated actuals               |                     | (2,775,118)        |               |
| Increase in contractals for transfer from Accounting to bring in-line with anticipated actuals | 200,000             |                    |               |
| Decrease in contractals due to a transfer from Accounting in 2025 for additional audit work    | (155,656)           |                    |               |
| Transfer of 1.0 FTE to the new Grants Compliance department                                    | (112,100)           |                    | (1.00)        |
| Decrease in Municipalities Fight Addiction Fund  | (66,555)            |                    |               |
| <b>Total</b>   | <b>(92,790,217)</b> | <b>(5,775,118)</b> | <b>(1.00)</b> |

**Budget Summary by Program**

| Program                   | Fund | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Adopted | 2025<br>Revised   | 2026<br>Budget   | % Chg<br>'25 Rev.-'26 | 25'-26'<br>FTEs |
|---------------------------|------|-------------------|-------------------|-----------------|-------------------|------------------|-----------------------|-----------------|
| Chief Financial Officer   | 110  | 3,749,022         | 27,673,060        | 833,630         | 989,286           | 1,024,473        | 3.56%                 | 2.50            |
| CFO Administration        | 110  | 110,523           | 124,547           | 141,373         | 141,373           | 203,924          | 44.25%                | 1.50            |
| Rest. Costs 4th Flr. MCH  | 110  | (30,000)          | -                 | -               | -                 | -                | 0.00%                 | -               |
| COVID-19 Response         | 110  | (25,330)          | (365)             | -               | -                 | -                | 0.00%                 | -               |
| ROD Land Transfer         | 237  | -                 | -                 | -               | -                 | -                | 0.00%                 | -               |
| Muni. Fight Addiction     | 276  | -                 | -                 | -               | 66,555            | -                | -100.00%              | -               |
| ARPA Stimulus Funds       | 277  | 24,852,050        | 33,329,016        | -               | -                 | -                | 0.00%                 | -               |
| State Mental Health Hosp. | 277  | 58,500            | 6,154,910         | -               | 89,655,906        | -                | -100.00%              | -               |
| Env. At-Risk Testing      | 279  | -                 | -                 | -               | 3,000,000         | -                | -100.00%              | -               |
| <b>Total</b>              |      | <b>28,714,765</b> | <b>67,281,168</b> | <b>975,003</b>  | <b>93,853,120</b> | <b>1,228,397</b> | <b>-98.69%</b>        | <b>4.00</b>     |

## Personnel Summary by Fund

| Position Titles                | Fund | Grade    | Budgeted Compensation Comparison |                 |                | FTE Comparison  |                 |                |
|--------------------------------|------|----------|----------------------------------|-----------------|----------------|-----------------|-----------------|----------------|
|                                |      |          | 2025<br>Adopted                  | 2025<br>Revised | 2026<br>Budget | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget |
| Chief Financial Officer        | 110  | GRADE 76 | 165,197                          | 183,864         | 183,864        | 1.00            | 1.00            | 1.00           |
| Deputy Chief Financial Officer | 110  | GRADE 74 | 134,415                          | 141,121         | 141,121        | 1.00            | 1.00            | 1.00           |
| Internal Financial Auditor     | 110  | GRADE 69 | 91,045                           | 95,597          | 95,597         | 1.00            | 1.00            | 1.00           |
| Senior Administrative Manager  | 110  | GRADE 64 | 71,295                           | 74,859          | 74,859         | 1.00            | 1.00            | 1.00           |
| Grants Compliance Director     | 110  | GRADE 69 | -                                | 95,114          | -              | -               | 1.00            | -              |
| <b>Subtotal</b>                |      |          |                                  |                 | <b>495,442</b> |                 |                 |                |
| Add:                           |      |          |                                  |                 |                |                 |                 |                |
| Budgeted Personnel Savings     |      |          |                                  |                 | -              |                 |                 |                |
| Compensation Adjustments       |      |          |                                  |                 | 26,177         |                 |                 |                |
| Overtime/On Call/Holiday Pay   |      |          |                                  |                 | -              |                 |                 |                |
| Benefits                       |      |          |                                  |                 | 163,408        |                 |                 |                |
| <b>Total Personnel Budget</b>  |      |          |                                  |                 | <b>685,027</b> | <b>4.00</b>     | <b>5.00</b>     | <b>4.00</b>    |

### • 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): 110 - County general

| Expenditures                        | 2023<br>Actual     | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Revised    | 2026<br>Budget     | Amnt. Chg.<br>'25 - '26 | % Chg.<br>'25 - '26 |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|---------------------|
| Personnel                           | 485,189            | 519,169            | 528,130            | 528,130            | 499,103            | (29,027)                | -5.5%               |
| Contractual Services                | 252,925            | 470,646            | 295,500            | 451,956            | 520,370            | 68,414                  | 15.1%               |
| Debt Service                        | -                  | -                  | -                  | -                  | -                  | -                       | 0.0%                |
| Commodities                         | 10,908             | 2,246              | 10,000             | 9,197              | 5,000              | (4,197)                 | -45.6%              |
| Capital Improvements                | -                  | -                  | -                  | -                  | -                  | -                       | 0.0%                |
| Capital Equipment                   | -                  | -                  | -                  | -                  | -                  | -                       | 0.0%                |
| Interfund Transfers                 | 3,000,000          | 26,681,000         | -                  | 3                  | -                  | (3)                     | -100.0%             |
| <b>Total Expenditures</b>           | <b>3,749,022</b>   | <b>27,673,060</b>  | <b>833,630</b>     | <b>989,286</b>     | <b>1,024,473</b>   | <b>35,187</b>           | <b>3.6%</b>         |
| Revenues                            |                    |                    |                    |                    |                    |                         |                     |
| Taxes                               | 197,582,228        | 216,355,042        | 225,164,565        | 225,164,565        | 234,089,294        | 8,924,729               | 4.0%                |
| Intergovernmental                   | 4,864              | 4,962              | 5,261              | 5,261              | 5,367              | 106                     | 2.0%                |
| Charges For Service                 | 109,839            | 107,886            | 112,037            | 112,037            | 112,037            | -                       | 0.0%                |
| All Other Revenue                   | 18,577,033         | 9,460,334          | 13,173,513         | 12,689,554         | 9,834,987          | (2,854,567)             | -22.5%              |
| <b>Total Revenues</b>               | <b>216,273,963</b> | <b>225,928,224</b> | <b>238,455,375</b> | <b>237,971,416</b> | <b>244,041,685</b> | <b>6,070,268</b>        | <b>2.6%</b>         |
| <b>Full-Time Equivalents (FTEs)</b> | <b>4.00</b>        | <b>3.00</b>        | <b>3.00</b>        | <b>4.00</b>        | <b>2.50</b>        | <b>(1.50)</b>           | <b>-37.5%</b>       |

### • CFO Administration

CFO Administration is responsible for developing, implementing, and organization-wide contract monitoring and compliance processes. Additionally, it provides oversight of the CFO Office's activities, as well as preparing, analyzing, and administering special project work for senior Finance staff.

#### Fund(s): 110 - County general

| Expenditures                        | 2023<br>Actual   | 2024<br>Actual | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | Amnt. Chg.<br>'25 - '26 | % Chg.<br>'25 - '26 |
|-------------------------------------|------------------|----------------|-----------------|-----------------|----------------|-------------------------|---------------------|
| Personnel                           | 96,784           | 106,095        | 111,017         | 111,017         | 185,924        | 74,907                  | 67.5%               |
| Contractual Services                | 13,250           | 15,862         | 25,356          | 25,356          | 15,000         | (10,356)                | -40.8%              |
| Debt Service                        | -                | -              | -               | -               | -              | -                       | 0.0%                |
| Commodities                         | 489              | 2,590          | 5,000           | 5,000           | 3,000          | (2,000)                 | -40.0%              |
| Capital Improvements                | -                | -              | -               | -               | -              | -                       | 0.0%                |
| Capital Equipment                   | -                | -              | -               | -               | -              | -                       | 0.0%                |
| Interfund Transfers                 | -                | -              | -               | -               | -              | -                       | 0.0%                |
| <b>Total Expenditures</b>           | <b>110,523</b>   | <b>124,547</b> | <b>141,373</b>  | <b>141,373</b>  | <b>203,924</b> | <b>62,551</b>           | <b>44.2%</b>        |
| Revenues                            |                  |                |                 |                 |                |                         |                     |
| Taxes                               | -                | -              | -               | -               | -              | -                       | 0.0%                |
| Intergovernmental                   | -                | -              | -               | -               | -              | -                       | 0.0%                |
| Charges For Service                 | -                | -              | -               | -               | -              | -                       | 0.0%                |
| All Other Revenue                   | 1,101,896        | 9,002          | -               | -               | -              | -                       | 0.0%                |
| <b>Total Revenues</b>               | <b>1,101,896</b> | <b>9,002</b>   | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |
| <b>Full-Time Equivalents (FTEs)</b> | <b>1.00</b>      | <b>1.00</b>    | <b>1.00</b>     | <b>1.00</b>     | <b>1.50</b>    | <b>0.50</b>             | <b>50.0%</b>        |

### • 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 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. The County was reimbursed for a portion of the expenses.

#### Fund(s): 110 - County general

| Expenditures                        | 2023<br>Actual  | 2024<br>Actual | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | Amnt. Chg.<br>'25 - '26 | % Chg.<br>'25 - '26 |
|-------------------------------------|-----------------|----------------|-----------------|-----------------|----------------|-------------------------|---------------------|
| Personnel                           | -               | -              | -               | -               | -              | -                       | 0.0%                |
| Contractual Services                | (30,000)        | -              | -               | -               | -              | -                       | 0.0%                |
| Debt Service                        | -               | -              | -               | -               | -              | -                       | 0.0%                |
| Commodities                         | -               | -              | -               | -               | -              | -                       | 0.0%                |
| Capital Improvements                | -               | -              | -               | -               | -              | -                       | 0.0%                |
| Capital Equipment                   | -               | -              | -               | -               | -              | -                       | 0.0%                |
| Interfund Transfers                 | -               | -              | -               | -               | -              | -                       | 0.0%                |
| <b>Total Expenditures</b>           | <b>(30,000)</b> | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |
| <b>Revenues</b>                     |                 |                |                 |                 |                |                         |                     |
| Taxes                               | -               | -              | -               | -               | -              | -                       | 0.0%                |
| Intergovernmental                   | -               | -              | -               | -               | -              | -                       | 0.0%                |
| Charges For Service                 | -               | -              | -               | -               | -              | -                       | 0.0%                |
| All Other Revenue                   | -               | -              | -               | -               | -              | -                       | 0.0%                |
| <b>Total Revenues</b>               | <b>-</b>        | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |
| <b>Full-Time Equivalents (FTEs)</b> | <b>-</b>        | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |

### • COVID-19 Response 2020

On March 11, 2020, the World Health Organization declared the coronavirus disease (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 departmental budgets could sustain, resulting in a need to access the Operating Contingency and establish this central funding source.

#### Fund(s): 110 - County general

| Expenditures                        | 2023<br>Actual  | 2024<br>Actual | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | Amnt. Chg.<br>'25 - '26 | % Chg.<br>'25 - '26 |
|-------------------------------------|-----------------|----------------|-----------------|-----------------|----------------|-------------------------|---------------------|
| Personnel                           | 241             | -              | -               | -               | -              | -                       | 0.0%                |
| Contractual Services                | (31,387)        | (264)          | -               | -               | -              | -                       | 0.0%                |
| Debt Service                        | -               | -              | -               | -               | -              | -                       | 0.0%                |
| Commodities                         | -               | (101)          | -               | -               | -              | -                       | 0.0%                |
| Capital Improvements                | 5,816           | -              | -               | -               | -              | -                       | 0.0%                |
| Capital Equipment                   | -               | -              | -               | -               | -              | -                       | 0.0%                |
| Interfund Transfers                 | -               | -              | -               | -               | -              | -                       | 0.0%                |
| <b>Total Expenditures</b>           | <b>(25,330)</b> | <b>(365)</b>   | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |
| <b>Revenues</b>                     |                 |                |                 |                 |                |                         |                     |
| Taxes                               | -               | -              | -               | -               | -              | -                       | 0.0%                |
| Intergovernmental                   | -               | -              | -               | -               | -              | -                       | 0.0%                |
| Charges For Service                 | -               | -              | -               | -               | -              | -                       | 0.0%                |
| All Other Revenue                   | 10              | -              | -               | -               | -              | -                       | 0.0%                |
| <b>Total Revenues</b>               | <b>10</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |
| <b>Full-Time Equivalents (FTEs)</b> | <b>-</b>        | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |

### • 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 BOCC.

#### Fund(s): 237 - Technology Enhancement

| Expenditures                        | 2023<br>Actual | 2024<br>Actual | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | Amnt. Chg.<br>'25 - '26 | % Chg.<br>'25 - '26 |
|-------------------------------------|----------------|----------------|-----------------|-----------------|----------------|-------------------------|---------------------|
| 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%                |
| <b>Total Expenditures</b>           | -              | -              | -               | -               | -              | -                       | <b>0.0%</b>         |
| <b>Revenues</b>                     |                |                |                 |                 |                |                         |                     |
| Taxes                               | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Intergovernmental                   | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Charges For Service                 | -              | -              | -               | -               | -              | -                       | 0.0%                |
| All Other Revenue                   | 2,853          | 1,908          | 3,027           | 3,027           | 2,025          | (1,002)                 | -33.1%              |
| <b>Total Revenues</b>               | <b>2,853</b>   | <b>1,908</b>   | <b>3,027</b>    | <b>3,027</b>    | <b>2,025</b>   | <b>(1,002)</b>          | <b>-33.1%</b>       |
| <b>Full-Time Equivalents (FTEs)</b> | -              | -              | -               | -               | -              | -                       | <b>0.0%</b>         |

### • Municipalities Fight Addiction Fund

In 2021, the Kansas Legislature passed the Kansas Fights Addiction Act, K.S.A. §75-775 et seq., to address the use of funds received from opioid litigation settlements. Then, on December 15, 2021, the Kansas Attorney General signed a Memorandum of Understanding (MOU) with the League of Kansas Municipalities and the Kansas Association of Counties stating that the share of the funds from the opioid litigation received by a county must be held in a separate account and shall not be comingled with any other money or fund of the county. House Bill Number 2082, from 2023, gave the BOCC the authority to create a 'municipalities fight addiction' fund to finance expenditures as defined in K.S.A. 2022 Supp. 75-777, and amendments thereto. The bill was signed by the Governor and went into effect July 1, 2023. This program will receive any opioid settlement funds and all uses will be in compliance with all statutory and contractual requirements.

#### Fund(s): 276 - Municipalities fight addiction fund

| Expenditures                        | 2023<br>Actual   | 2024<br>Actual   | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | Amnt. Chg.<br>'25 - '26 | % Chg.<br>'25 - '26 |
|-------------------------------------|------------------|------------------|-----------------|-----------------|----------------|-------------------------|---------------------|
| Personnel                           | -                | -                | -               | -               | -              | -                       | 0.0%                |
| Contractual Services                | -                | -                | -               | 66,555          | -              | (66,555)                | -100.0%             |
| Debt Service                        | -                | -                | -               | -               | -              | -                       | 0.0%                |
| Commodities                         | -                | -                | -               | -               | -              | -                       | 0.0%                |
| Capital Improvements                | -                | -                | -               | -               | -              | -                       | 0.0%                |
| Capital Equipment                   | -                | -                | -               | -               | -              | -                       | 0.0%                |
| Interfund Transfers                 | -                | -                | -               | -               | -              | -                       | 0.0%                |
| <b>Total Expenditures</b>           | -                | -                | -               | <b>66,555</b>   | -              | <b>(66,555)</b>         | <b>-100.0%</b>      |
| <b>Revenues</b>                     |                  |                  |                 |                 |                |                         |                     |
| Taxes                               | -                | -                | -               | -               | -              | -                       | 0.0%                |
| Intergovernmental                   | -                | -                | -               | -               | -              | -                       | 0.0%                |
| Charges For Service                 | -                | -                | -               | -               | -              | -                       | 0.0%                |
| All Other Revenue                   | 1,040,386        | 1,474,127        | -               | -               | -              | -                       | 0.0%                |
| <b>Total Revenues</b>               | <b>1,040,386</b> | <b>1,474,127</b> | -               | -               | -              | -                       | <b>0.0%</b>         |
| <b>Full-Time Equivalents (FTEs)</b> | -                | -                | -               | -               | -              | -                       | <b>0.0%</b>         |

### • American Rescue Plan Act (ARPA) Coronavirus State & Local Fiscal Recovery Fund

The \$1.9 trillion American Rescue Plan Act (ARPA) became law on March 11, 2021 and allocated \$350.0 billion to states and local governments. Sedgwick County was allocated \$100.2 million, to be paid in two equal installments in 2021 and 2022. Funds had to be committed by December 31, 2024 and could have been used for response to the COVID-19 public health emergency and its negative economic impacts; premium pay for essential workers; the cost of government services, to the extent that funding was reduced by the COVID-19 public health emergency; and investments in water, sewer, and broadband infrastructure. The County finished all ARPA spending by December 31, 2024.

#### Fund(s): 277 - Stimulus Funds

| Expenditures                        | 2023<br>Actual    | 2024<br>Actual    | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | Amnt. Chg.<br>'25 - '26 | % Chg.<br>'25 - '26 |
|-------------------------------------|-------------------|-------------------|-----------------|-----------------|----------------|-------------------------|---------------------|
| Personnel                           | 3,756,888         | 3,270,193         | -               | -               | -              | -                       | 0.0%                |
| Contractual Services                | 2,412,683         | 2,147,825         | -               | -               | -              | -                       | 0.0%                |
| Debt Service                        | -                 | -                 | -               | -               | -              | -                       | 0.0%                |
| Commodities                         | 894,285           | 1,201,572         | -               | -               | -              | -                       | 0.0%                |
| Capital Improvements                | 17,744,695        | (5,279,133)       | -               | -               | -              | -                       | 0.0%                |
| Capital Equipment                   | 43,500            | -                 | -               | -               | -              | -                       | 0.0%                |
| Interfund Transfers                 | -                 | 31,988,559        | -               | -               | -              | -                       | 0.0%                |
| <b>Total Expenditures</b>           | <b>24,852,050</b> | <b>33,329,016</b> | -               | -               | -              | -                       | <b>0.0%</b>         |
| <b>Revenues</b>                     |                   |                   |                 |                 |                |                         |                     |
| Taxes                               | -                 | -                 | -               | -               | -              | -                       | 0.0%                |
| Intergovernmental                   | -                 | -                 | -               | -               | -              | -                       | 0.0%                |
| Charges For Service                 | -                 | -                 | -               | -               | -              | -                       | 0.0%                |
| All Other Revenue                   | -                 | -                 | -               | -               | -              | -                       | 0.0%                |
| <b>Total Revenues</b>               | <b>-</b>          | <b>-</b>          | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |
| <b>Full-Time Equivalents (FTEs)</b> | <b>91.50</b>      | <b>63.90</b>      | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |

### • State Mental Health Hospital

In 2022, Sedgwick County submitted a \$40.0 million request to the State's advisory board on Federal pandemic funding, Strengthening People and Revitalizing Kansas (SPARK), to create a 50-bed mental health hospital operated in partnership with the Kansas Department for Aging and Disability Services (KDADS). The COVID-19 pandemic exacerbated challenges created by mental health and substance abuse issues facing the region. The facility will add inpatient behavioral care beds in south-central Kansas and alleviate the strain on existing state hospitals, allowing patients to stay closer to home and family. The additional beds will also ease jail overcrowding by shortening the wait time for inmates needing competency evaluations or mental health treatment. In 2023, the County and KDADS entered into a MOU to construct such a facility, after the State awarded \$25.0 million from ARPA funds and \$15.0 million from the State General Fund.

#### Fund(s): 277 - Stimulus Funds

| Expenditures                        | 2023<br>Actual | 2024<br>Actual    | 2025<br>Adopted | 2025<br>Revised   | 2026<br>Budget | Amnt. Chg.<br>'25 - '26 | % Chg.<br>'25 - '26 |
|-------------------------------------|----------------|-------------------|-----------------|-------------------|----------------|-------------------------|---------------------|
| Personnel                           | -              | -                 | -               | -                 | -              | -                       | 0.0%                |
| Contractual Services                | -              | 21,063            | -               | 28,938            | -              | (28,938)                | -100.0%             |
| Debt Service                        | -              | -                 | -               | -                 | -              | -                       | 0.0%                |
| Commodities                         | -              | -                 | -               | 380               | -              | (380)                   | -100.0%             |
| Capital Improvements                | 58,500         | 6,133,846         | -               | 89,626,588        | -              | (89,626,588)            | -100.0%             |
| Capital Equipment                   | -              | -                 | -               | -                 | -              | -                       | 0.0%                |
| Interfund Transfers                 | -              | -                 | -               | -                 | -              | -                       | 0.0%                |
| <b>Total Expenditures</b>           | <b>58,500</b>  | <b>6,154,910</b>  | <b>-</b>        | <b>89,655,906</b> | <b>-</b>       | <b>(89,655,906)</b>     | <b>-100.0%</b>      |
| <b>Revenues</b>                     |                |                   |                 |                   |                |                         |                     |
| Taxes                               | -              | -                 | -               | -                 | -              | -                       | 0.0%                |
| Intergovernmental                   | 60,000         | 14,000,033        | -               | -                 | -              | -                       | 0.0%                |
| Charges For Service                 | -              | -                 | -               | -                 | -              | -                       | 0.0%                |
| All Other Revenue                   | -              | -                 | -               | -                 | -              | -                       | 0.0%                |
| <b>Total Revenues</b>               | <b>60,000</b>  | <b>14,000,033</b> | <b>-</b>        | <b>-</b>          | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |
| <b>Full-Time Equivalents (FTEs)</b> | <b>-</b>       | <b>-</b>          | <b>-</b>        | <b>-</b>          | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |



### • Environmentally At-Risk Testing Grant

In 2024, the Kansas Legislature allocated \$1.5 million in funding for environmentally at-risk testing related to groundwater contamination in Sedgwick County to the Kansas Department of Health and Environment (KDHE), with first preference for those potentially affected by a plume in the 29th and Grove area of Wichita. The Legislature also allocated up to an additional \$1.0 million, dependent on local match on a \$1-for-\$1 basis. The County and KDHE entered a MOU in January 2025. In April 2025, the County, the City of Wichita, and the Kansas Health Foundation (KHF) entered into an agreement to formalize the funding match - \$125,000 from the County, \$125,000 from the City of Wichita, and \$500,000 from KHF. The agreement also provides all funding to KHF in order to administer a testing program through 2026.

#### Fund(s): 279 - Miscellaneous Grants

| Expenditures                        | 2023<br>Actual | 2024<br>Actual | 2025<br>Adopted | 2025<br>Revised  | 2026<br>Budget | Amnt. Chg.<br>'25 - '26 | % Chg.<br>'25 - '26 |
|-------------------------------------|----------------|----------------|-----------------|------------------|----------------|-------------------------|---------------------|
| Personnel                           | -              | -              | -               | -                | -              | -                       | 0.0%                |
| Contractual Services                | -              | -              | -               | 3,000,000        | -              | (3,000,000)             | -100.0%             |
| Debt Service                        | -              | -              | -               | -                | -              | -                       | 0.0%                |
| Commodities                         | -              | -              | -               | -                | -              | -                       | 0.0%                |
| Capital Improvements                | -              | -              | -               | -                | -              | -                       | 0.0%                |
| Capital Equipment                   | -              | -              | -               | -                | -              | -                       | 0.0%                |
| Interfund Transfers                 | -              | -              | -               | -                | -              | -                       | 0.0%                |
| <b>Total Expenditures</b>           | -              | -              | -               | <b>3,000,000</b> | -              | <b>(3,000,000)</b>      | <b>-100.0%</b>      |
| <b>Revenues</b>                     |                |                |                 |                  |                |                         |                     |
| Taxes                               | -              | -              | -               | -                | -              | -                       | 0.0%                |
| Intergovernmental                   | -              | -              | -               | 2,375,000        | -              | (2,375,000)             | -100.0%             |
| Charges For Service                 | -              | -              | -               | 500,000          | -              | (500,000)               | -100.0%             |
| All Other Revenue                   | -              | -              | -               | 125,000          | -              | (125,000)               | -100.0%             |
| <b>Total Revenues</b>               | -              | -              | -               | <b>3,000,000</b> | -              | <b>(3,000,000)</b>      | <b>-100.0%</b>      |
| <b>Full-Time Equivalents (FTEs)</b> | -              | -              | -               | -                | -              | -                       | <b>0.0%</b>         |

# Division of Finance - Risk Management

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

**Elizabeth K. Wingo**  
Risk Management Coordinator

100 N. Broadway St., Suite 610  
Wichita, KS 67202

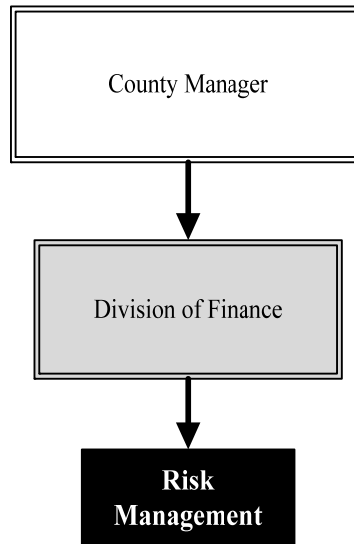
316.660.7591

[elizabeth.wingo@sedgwick.gov](mailto:elizabeth.wingo@sedgwick.gov)

## Overview

Risk Management is tasked with protecting Sedgwick County assets, both physical and personnel. This starts with establishing a safe work environment for both employees and safe facilities for clients and visitors.

Risk Management works with departments to provide County-wide safety training, complete monthly safety inspections, coordinate quarterly State inspections, and review workplace accidents. Risk Management oversees the County's insurance program, which utilizes a mixture of self-insurance and purchased policies to balance the County's risk tolerance against accidental loss.



## Strategic Goals:

- *Process and pay claims in a timely manner*
- *Provide high quality customer service*
- *Stay up-to-date on current and emerging trends within insurance and safety*

## Highlights

- In 2024, Elizabeth Wingo served as a board member for the Kansas Self-Insured Association
- In 2023, Elizabeth Wingo was awarded the *Associate in Risk Management* designation
- In 2023, three Risk Management staff completed the requirements to become certified Red Cross instructors for automated external defibrillator (AED), cardiopulmonary resuscitation (CPR), and First Aid



# Accomplishments and Strategic Results

## Accomplishments

In 2024, Risk Management trained over 250 employees in CPR, AED, and First Aid.

To support a safe and secure work environment, Risk Management coordinates a variety of safety inspections. Departments complete monthly facility safety inspections, Risk Management performs drop-in inspections, and the Kansas Department of Labor completes quarterly inspections. Risk Management ensures that all identified safety concerns are addressed within 90 days of inspection.

## Strategic Results

Strategic results for Risk Management included the following measures in 2024:

All statutory and policy requirements were met for the handling of all claims made against the County's insurance program (including Workers' Compensation), which met the goal for adherence to all statutory and policy requirements.

To support a safe and secure work environment, Risk Management performs monthly and quarterly inspections with the goal that departments respond to concerns within 90 days of the inspection. In 2024, Risk Management met this goal.

Risk Management trained over 500 employees in safety topics including: CPR, AED, First Aid, Defensive Driving, and Stop the Bleed and over 1,000 employees on how to wear a respiratory device to protect against environmental and health hazards.

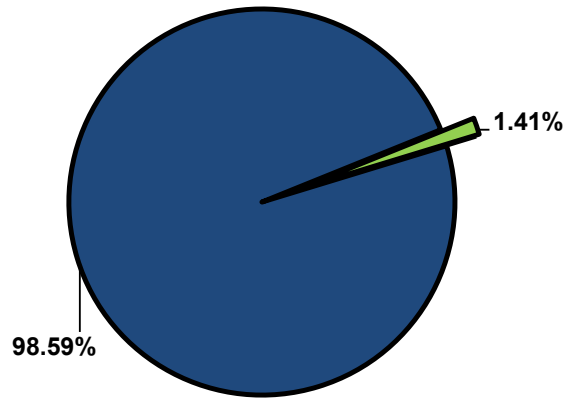


## Significant Budget Adjustments

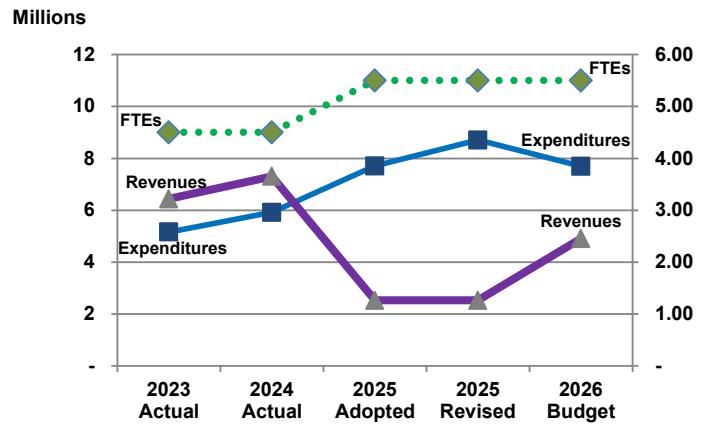
Significant adjustments to Risk Management's 2026 Recommended Budget include an increase in transfers due to a transfer to balance the Risk Management Fund in 2026 (\$4,058,526), a decrease in charges for services revenue due to a reduction in workers' compensation charges (\$1,680,373), and a decrease in contractuals due to increased insurance premiums and claims in 2025 (\$1,000,000).

## Departmental Graphical Summary

**Risk Management**  
Percent of Total County Operating Budget



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



## Budget Summary by Category

|                                     | 2023<br>Actual   | 2024<br>Actual   | 2025<br>Adopted  | 2025<br>Revised  | 2026<br>Budget   | Amount Chg<br>'25 Rev.-'26 | % Chg<br>'25 Rev.-'26 |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|----------------------------|-----------------------|
| <b>Expenditures</b>                 |                  |                  |                  |                  |                  |                            |                       |
| Personnel                           | 418,675          | 459,756          | 716,454          | 716,454          | 705,639          | (10,814)                   | -1.51%                |
| Contractual Services                | 4,588,330        | 5,306,836        | 6,968,325        | 7,928,325        | 6,968,325        | (960,000)                  | -12.11%               |
| Debt Service                        | -                | -                | -                | -                | -                | -                          | -                     |
| Commodities                         | 149,611          | 154,037          | 20,435           | 60,435           | 20,435           | (40,000)                   | -66.19%               |
| Capital Improvements                | -                | -                | -                | -                | -                | -                          | -                     |
| Capital Equipment                   | -                | -                | -                | -                | -                | -                          | -                     |
| Interfund Transfers                 | -                | -                | -                | -                | -                | -                          | -                     |
| <b>Total Expenditures</b>           | <b>5,156,616</b> | <b>5,920,628</b> | <b>7,705,214</b> | <b>8,705,214</b> | <b>7,694,399</b> | <b>(1,010,814)</b>         | <b>-11.61%</b>        |
| <b>Revenues</b>                     |                  |                  |                  |                  |                  |                            |                       |
| Tax Revenues                        | -                | -                | -                | -                | -                | -                          | -                     |
| Licenses and Permits                | -                | -                | -                | -                | -                | -                          | -                     |
| Intergovernmental                   | -                | -                | -                | -                | -                | -                          | -                     |
| Charges for Services                | 2,143,872        | 2,417,270        | 2,000,000        | 2,000,000        | 319,627          | (1,680,373)                | -84.02%               |
| All Other Revenue                   | 4,291,386        | 4,885,904        | 526,514          | 526,514          | 4,584,941        | 4,058,426                  | 770.81%               |
| <b>Total Revenues</b>               | <b>6,435,257</b> | <b>7,303,174</b> | <b>2,526,514</b> | <b>2,526,514</b> | <b>4,904,568</b> | <b>2,378,053</b>           | <b>94.12%</b>         |
| <b>Full-Time Equivalents (FTEs)</b> |                  |                  |                  |                  |                  |                            |                       |
| Property Tax Funded                 | -                | -                | -                | -                | -                | -                          | -                     |
| Non-Property Tax Funded             | 4.50             | 4.50             | 5.50             | 5.50             | 5.50             | -                          | 0.00%                 |
| <b>Total FTEs</b>                   | <b>4.50</b>      | <b>4.50</b>      | <b>5.50</b>      | <b>5.50</b>      | <b>5.50</b>      | <b>-</b>                   | <b>0.00%</b>          |

## Budget Summary by Fund

|                           | 2023<br>Actual   | 2024<br>Actual   | 2025<br>Adopted  | 2025<br>Revised  | 2026<br>Budget   | Amount Chg<br>'25 Rev.-'26 | % Chg<br>'25 Rev.-'26 |
|---------------------------|------------------|------------------|------------------|------------------|------------------|----------------------------|-----------------------|
| <b>Fund</b>               |                  |                  |                  |                  |                  |                            |                       |
| Risk Management Reserve   | 3,900,946        | 4,537,187        | 5,510,864        | 6,510,864        | 5,493,753        | (1,017,111)                | -15.62%               |
| Worker's Comp. Reserve    | 1,254,171        | 1,383,441        | 2,194,349        | 2,194,349        | 2,200,646        | 6,297                      | 0.29%                 |
| Miscellaneous Grants      | 1,500            | -                | -                | -                | -                | -                          | -                     |
| <b>Total Expenditures</b> | <b>5,156,616</b> | <b>5,920,628</b> | <b>7,705,214</b> | <b>8,705,214</b> | <b>7,694,399</b> | <b>(1,010,814)</b>         | <b>-11.61%</b>        |

**Significant Budget Adjustments from Prior Year Revised Budget**

|  | Expenditures | Revenues    | FTEs |
|--|--------------|-------------|------|
| Increase in transfers in due to a transfer to balance the Risk Management Fund in 2026       |              | 4,058,526   |      |
| Decrease in charges for services revenue due to a reduction in workers' compensation charges |              | (1,680,373) |      |
| Decrease in contractals due to increased insurance premiums and claims in 2025               | (1,000,000)  |             |      |

|              |             |           |   |
|--------------|-------------|-----------|---|
| <b>Total</b> | (1,000,000) | 2,378,153 | - |
|--------------|-------------|-----------|---|

**Budget Summary by Program**

| Program                | Fund | 2023<br>Actual   | 2024<br>Actual   | 2025<br>Adopted  | 2025<br>Revised  | 2026<br>Budget   | % Chg<br>'25 Rev.-'26 | 25'-26'<br>FTEs |
|------------------------|------|------------------|------------------|------------------|------------------|------------------|-----------------------|-----------------|
| Risk Management        | 612  | 3,828,306        | 4,537,187        | 5,510,864        | 6,510,864        | 5,493,753        | -15.62%               | 4.00            |
| Risk Management TRB    | 612  | 72,640           | -                | -                | -                | -                | 0.00%                 | -               |
| Workers' Compensation  | 613  | 1,254,171        | 1,383,441        | 2,194,349        | 2,194,349        | 2,200,646        | 0.29%                 | 1.50            |
| Risk Management Grants | 279  | 1,500            | -                | -                | -                | -                | 0.00%                 | -               |
| <b>Total</b>           |      | <b>5,156,616</b> | <b>5,920,628</b> | <b>7,705,214</b> | <b>8,705,214</b> | <b>7,694,399</b> | <b>-11.61%</b>        | <b>5.50</b>     |

## Personnel Summary by Fund

| Position Titles               | Fund | Grade    | Budgeted Compensation Comparison |                 |                | FTE Comparison  |                 |                |
|-------------------------------|------|----------|----------------------------------|-----------------|----------------|-----------------|-----------------|----------------|
|                               |      |          | 2025<br>Adopted                  | 2025<br>Revised | 2026<br>Budget | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget |
| Risk Management Director      | 612  | GRADE 69 | 85,896                           | 90,191          | 90,191         | 1.00            | 1.00            | 1.00           |
| Management Analyst II         | 612  | GRADE 61 | 66,350                           | 69,668          | 69,668         | 1.00            | 1.00            | 1.00           |
| Management Analyst I          | 612  | GRADE 59 | 106,413                          | 111,738         | 111,738        | 2.00            | 2.00            | 2.00           |
| Management Analyst I          | 613  | GRADE 59 | 53,175                           | 55,827          | 55,827         | 1.00            | 1.00            | 1.00           |
| PT Administrative Support IV  | 613  | EXCEPT   | 20,963                           | 22,017          | 22,017         | 0.50            | 0.50            | 0.50           |
| <b>Subtotal</b>               |      |          |                                  |                 | <b>349,440</b> |                 |                 |                |
| Add:                          |      |          |                                  |                 |                |                 |                 |                |
| Budgeted Personnel Savings    |      |          |                                  |                 | -              |                 |                 |                |
| Compensation Adjustments      |      |          |                                  |                 | 218,137        |                 |                 |                |
| Overtime/On Call/Holiday Pay  |      |          |                                  |                 | -              |                 |                 |                |
| Benefits                      |      |          |                                  |                 | 138,062        |                 |                 |                |
| <b>Total Personnel Budget</b> |      |          |                                  |                 | <b>705,639</b> | <b>5.50</b>     | <b>5.50</b>     | <b>5.50</b>    |



### • 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 Fund 612

| Expenditures                        | 2023<br>Actual   | 2024<br>Actual   | 2025<br>Adopted  | 2025<br>Revised  | 2026<br>Budget   | Amnt. Chg.<br>'25 - '26 | % Chg.<br>'25 - '26 |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------------|---------------------|
| Personnel                           | 245,323          | 285,748          | 404,134          | 404,134          | 387,023          | (17,111)                | -4.2%               |
| Contractual Services                | 3,483,950        | 4,149,084        | 5,086,295        | 6,086,295        | 5,086,295        | (1,000,000)             | -16.4%              |
| Debt Service                        | -                | -                | -                | -                | -                | -                       | 0.0%                |
| Commodities                         | 99,033           | 102,355          | 20,435           | 20,435           | 20,435           | -                       | 0.0%                |
| Capital Improvements                | -                | -                | -                | -                | -                | -                       | 0.0%                |
| Capital Equipment                   | -                | -                | -                | -                | -                | -                       | 0.0%                |
| Interfund Transfers                 | -                | -                | -                | -                | -                | -                       | 0.0%                |
| <b>Total Expenditures</b>           | <b>3,828,306</b> | <b>4,537,187</b> | <b>5,510,864</b> | <b>6,510,864</b> | <b>5,493,753</b> | <b>(1,017,111)</b>      | <b>-15.6%</b>       |
| <b>Revenues</b>                     |                  |                  |                  |                  |                  |                         |                     |
| Taxes                               | -                | -                | -                | -                | -                | -                       | 0.0%                |
| Intergovernmental                   | -                | -                | -                | -                | -                | -                       | 0.0%                |
| Charges For Service                 | -                | -                | -                | -                | -                | -                       | 0.0%                |
| All Other Revenue                   | 3,909,564        | 4,537,187        | 209,144          | 209,144          | 4,575,860        | 4,366,716               | 2087.9%             |
| <b>Total Revenues</b>               | <b>3,909,564</b> | <b>4,537,187</b> | <b>209,144</b>   | <b>209,144</b>   | <b>4,575,860</b> | <b>4,366,716</b>        | <b>2087.9%</b>      |
| <b>Full-Time Equivalents (FTEs)</b> | <b>3.00</b>      | <b>3.00</b>      | <b>4.00</b>      | <b>4.00</b>      | <b>4.00</b>      | <b>-</b>                | <b>0.0%</b>         |

### • Risk Management TRB

The Technology Review Board (TRB) was established in 2019 to centralize the process of managing Information Technology (IT) projects, positions for technology support, and hardware and software needs to ensure the needs of the County are being met while also supporting the County's strategic plan.

#### Fund(s): Risk Management Fund 612

| Expenditures                        | 2023<br>Actual | 2024<br>Actual | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | Amnt. Chg.<br>'25 - '26 | % Chg.<br>'25 - '26 |
|-------------------------------------|----------------|----------------|-----------------|-----------------|----------------|-------------------------|---------------------|
| Personnel                           | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Contractual Services                | 72,640         | -              | -               | -               | -              | -                       | 0.0%                |
| Debt Service                        | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Commodities                         | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Capital Improvements                | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Capital Equipment                   | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Interfund Transfers                 | -              | -              | -               | -               | -              | -                       | 0.0%                |
| <b>Total Expenditures</b>           | <b>72,640</b>  | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |
| <b>Revenues</b>                     |                |                |                 |                 |                |                         |                     |
| Taxes                               | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Intergovernmental                   | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Charges For Service                 | -              | -              | -               | -               | -              | -                       | 0.0%                |
| All Other Revenue                   | -              | -              | -               | -               | -              | -                       | 0.0%                |
| <b>Total Revenues</b>               | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |
| <b>Full-Time Equivalents (FTEs)</b> | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |

### • 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.

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

| Expenditures                        | 2023<br>Actual   | 2024<br>Actual   | 2025<br>Adopted  | 2025<br>Revised  | 2026<br>Budget   | Amnt. Chg.<br>'25 - '26 | % Chg.<br>'25 - '26 |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------------|---------------------|
| Personnel                           | 173,353          | 174,008          | 312,319          | 312,319          | 318,616          | 6,297                   | 2.0%                |
| Contractual Services                | 1,031,741        | 1,157,752        | 1,882,030        | 1,842,030        | 1,882,030        | 40,000                  | 2.2%                |
| Debt Service                        | -                | -                | -                | -                | -                | -                       | 0.0%                |
| Commodities                         | 49,077           | 51,681           | -                | 40,000           | -                | (40,000)                | -100.0%             |
| Capital Improvements                | -                | -                | -                | -                | -                | -                       | 0.0%                |
| Capital Equipment                   | -                | -                | -                | -                | -                | -                       | 0.0%                |
| Interfund Transfers                 | -                | -                | -                | -                | -                | -                       | 0.0%                |
| <b>Total Expenditures</b>           | <b>1,254,171</b> | <b>1,383,441</b> | <b>2,194,349</b> | <b>2,194,349</b> | <b>2,200,646</b> | <b>6,297</b>            | <b>0.3%</b>         |
| <b>Revenues</b>                     |                  |                  |                  |                  |                  |                         |                     |
| Taxes                               | -                | -                | -                | -                | -                | -                       | 0.0%                |
| Intergovernmental                   | -                | -                | -                | -                | -                | -                       | 0.0%                |
| Charges For Service                 | 2,142,372        | 2,417,270        | 2,000,000        | 2,000,000        | 319,627          | (1,680,373)             | -84.0%              |
| All Other Revenue                   | 381,821          | 348,716          | 317,371          | 317,371          | 9,081            | (308,290)               | -97.1%              |
| <b>Total Revenues</b>               | <b>2,524,193</b> | <b>2,765,986</b> | <b>2,317,371</b> | <b>2,317,371</b> | <b>328,708</b>   | <b>(1,988,663)</b>      | <b>-85.8%</b>       |
| <b>Full-Time Equivalents (FTEs)</b> | <b>1.50</b>      | <b>1.50</b>      | <b>1.50</b>      | <b>1.50</b>      | <b>1.50</b>      | <b>-</b>                | <b>0.0%</b>         |

### • Risk Management Grants

Automated external defibrillators (AEDs) were purchased for buildings throughout the County with a grant from the William Foundation.

#### Fund(s): Miscellaneous Grants 279

| Expenditures                        | 2023<br>Actual | 2024<br>Actual | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | Amnt. Chg.<br>'25 - '26 | % Chg.<br>'25 - '26 |
|-------------------------------------|----------------|----------------|-----------------|-----------------|----------------|-------------------------|---------------------|
| Personnel                           | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Contractual Services                | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Debt Service                        | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Commodities                         | 1,500          | -              | -               | -               | -              | -                       | 0.0%                |
| Capital Improvements                | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Capital Equipment                   | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Interfund Transfers                 | -              | -              | -               | -               | -              | -                       | 0.0%                |
| <b>Total Expenditures</b>           | <b>1,500</b>   | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |
| <b>Revenues</b>                     |                |                |                 |                 |                |                         |                     |
| Taxes                               | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Intergovernmental                   | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Charges For Service                 | 1,500          | -              | -               | -               | -              | -                       | 0.0%                |
| All Other Revenue                   | -              | -              | -               | -               | -              | -                       | 0.0%                |
| <b>Total Revenues</b>               | <b>1,500</b>   | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |
| <b>Full-Time Equivalents (FTEs)</b> | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |

# Division of Finance - Accounting

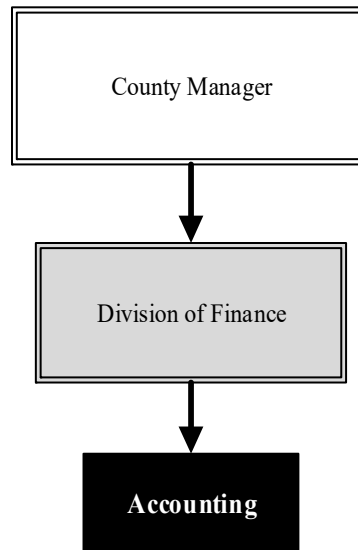
**Mission:** *To allocate resources, protect public assets, and mitigate or eliminate risk by adhering to industry best practices and seeking innovative solutions.*

## Hope Hernandez Accounting Director

100 N. Broadway St., Suite 610  
Wichita, KS 67202  
316.660.7136  
[hope.hernandez@sedgwick.gov](mailto: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.

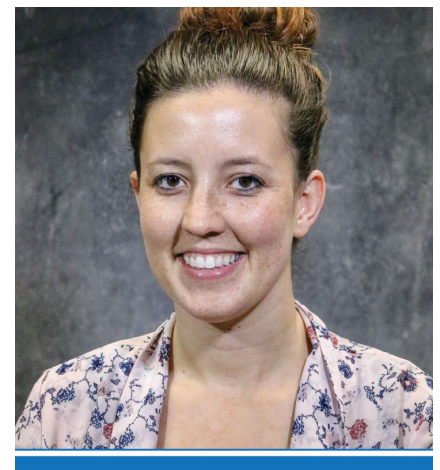


## Strategic Goals:

- *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 2024
- Earned GFOA's Certificate of Achievement for Excellence in Financial Reporting Award in 2024



# Accomplishments and Strategic Results

## Accomplishments

In 2024, Accounting received the Certificate of Achievement for Financial Reporting from the GFOA for the 2023 Comprehensive Annual Financial Report. It is the 43rd consecutive year that the County has received the honor. Also in 2024, the County received the GFOA's PAFR Award for 2023. It is the 19<sup>th</sup> year that the County received the award.

## Strategic Results

Strategic results for Accounting included the following measures in 2024:

- Maintaining a rate of maturity of approximately 20.0 percent of the investment portfolio maturing in less than one year. In 2024, Accounting was able to meet this goal with a rate of 79.0 percent of the portfolio maturing in less than one year.
- Maintaining a yield-to-maturity rate as close as possible to the U.S. Treasury benchmark interest rates. The yield-to-maturity rate was 3.9 percent and the U.S. Treasury benchmark rate was 4.34 percent. Accounting will continue to work diligently to meet this goal.

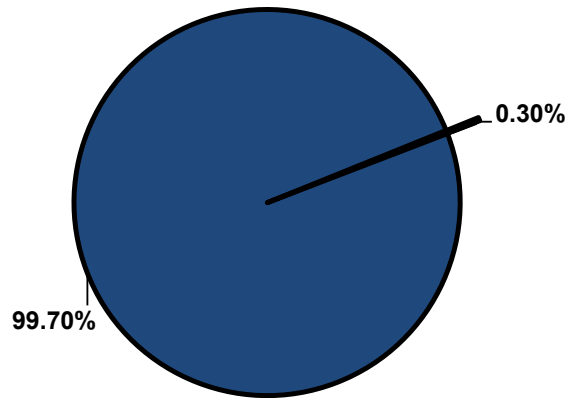


## Significant Budget Adjustments

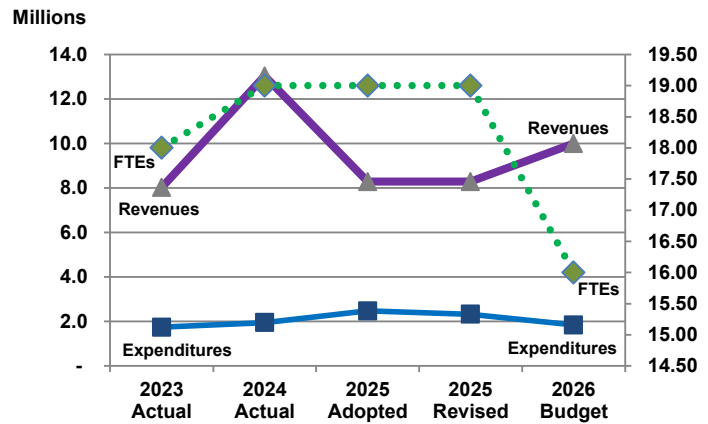
Significant adjustments to Accounting's 2026 Recommended Budget include an increase in all other revenue to bring in-line with anticipated investment income (\$1,715,523), a decrease in personnel due to the transfer of 3.0 full-time equivalent (FTE) positions (\$248,487) and a transfer of contractals (\$200,000) to the new Grants Compliance department, a decrease in contractals for a transfer to the Chief Financial Officer (CFO) to bring in-line with anticipated actuals (\$200,000), an increase in contractals due to a transfer to the CFO in 2025 for additional audit work (\$155,656), and a decrease in commodities for a transfer to the new Grants Compliance department (\$15,000).

## Departmental Graphical Summary

**Accounting**  
Percent of Total County Operating Budget



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



## Budget Summary by Category

|                                     | 2023<br>Actual   | 2024<br>Actual    | 2025<br>Adopted  | 2025<br>Revised  | 2026<br>Budget    | Amount Chg<br>'25 Rev.-'26 | % Chg<br>'25 Rev.-'26 |
|-------------------------------------|------------------|-------------------|------------------|------------------|-------------------|----------------------------|-----------------------|
| <b>Expenditures</b>                 |                  |                   |                  |                  |                   |                            |                       |
| Personnel                           | 1,442,666        | 1,615,286         | 1,785,202        | 1,785,202        | 1,570,634         | (214,568)                  | -12.02%               |
| Contractual Services                | 313,994          | 254,251           | 636,057          | 480,401          | 234,100           | (246,301)                  | -51.27%               |
| Debt Service                        | -                | -                 | -                | -                | -                 | -                          | -                     |
| Commodities                         | (28,919)         | 81,526            | 55,100           | 55,100           | 38,600            | (16,500)                   | -29.95%               |
| Capital Improvements                | -                | -                 | -                | -                | -                 | -                          | -                     |
| Capital Equipment                   | 12,392           | -                 | -                | -                | -                 | -                          | -                     |
| Interfund Transfers                 | -                | -                 | -                | -                | -                 | -                          | -                     |
| <b>Total Expenditures</b>           | <b>1,740,133</b> | <b>1,951,064</b>  | <b>2,476,359</b> | <b>2,320,703</b> | <b>1,843,334</b>  | <b>(477,369)</b>           | <b>-20.57%</b>        |
| <b>Revenues</b>                     |                  |                   |                  |                  |                   |                            |                       |
| Tax Revenues                        | -                | -                 | -                | -                | -                 | -                          | -                     |
| Licenses and Permits                | -                | -                 | -                | -                | -                 | -                          | -                     |
| Intergovernmental                   | -                | -                 | -                | -                | -                 | -                          | -                     |
| Charges for Services                | -                | (19)              | -                | -                | -                 | -                          | -                     |
| All Other Revenue                   | 8,021,628        | 13,033,013        | 8,284,477        | 8,284,477        | 10,000,000        | 1,715,523                  | 20.71%                |
| <b>Total Revenues</b>               | <b>8,021,628</b> | <b>13,032,994</b> | <b>8,284,477</b> | <b>8,284,477</b> | <b>10,000,000</b> | <b>1,715,523</b>           | <b>20.71%</b>         |
| <b>Full-Time Equivalents (FTEs)</b> |                  |                   |                  |                  |                   |                            |                       |
| Property Tax Funded                 | 18.00            | 19.00             | 19.00            | 19.00            | 16.00             | (3.00)                     | -15.79%               |
| Non-Property Tax Funded             | -                | -                 | -                | -                | -                 | -                          | -                     |
| <b>Total FTEs</b>                   | <b>18.00</b>     | <b>19.00</b>      | <b>19.00</b>     | <b>19.00</b>     | <b>16.00</b>      | <b>(3.00)</b>              | <b>-15.79%</b>        |

## Budget Summary by Fund

| Fund                      | 2023<br>Actual   | 2024<br>Actual   | 2025<br>Adopted  | 2025<br>Revised  | 2026<br>Budget   | Amount Chg<br>'25 Rev.-'26 | % Chg<br>'25 Rev.-'26 |
|---------------------------|------------------|------------------|------------------|------------------|------------------|----------------------------|-----------------------|
| General Fund              | 1,740,133        | 1,951,064        | 2,476,359        | 2,320,703        | 1,843,334        | (477,369)                  | -20.57%               |
| <b>Total Expenditures</b> | <b>1,740,133</b> | <b>1,951,064</b> | <b>2,476,359</b> | <b>2,320,703</b> | <b>1,843,334</b> | <b>(477,369)</b>           | <b>-20.57%</b>        |

**Significant Budget Adjustments from Prior Year Revised Budget**

|  | Expenditures | Revenues  | FTEs   |
|--|--------------|-----------|--------|
| Increase in all other revenue to bring in-line with anticipated investment income      |              | 1,715,523 |        |
| Transfer of 3.0 FTEs to the new Grants Compliance department                           | (248,487)    |           | (3.00) |
| Decrease in contractuals for transfer to new Grants Compliance department              | (200,000)    |           |        |
| Decrease in contractuals for transfer to CFO to bring in-line with anticipated actuals | (200,000)    |           |        |
| Increase in contractuals due to a transfer to CFO in 2025 for additional audit work    | 155,656      |           |        |
| Decrease in commodities for transfer to new Grants Compliance department               | (15,000)     |           |        |

|              |           |           |        |
|--------------|-----------|-----------|--------|
| <b>Total</b> | (507,831) | 1,715,523 | (3.00) |
|--------------|-----------|-----------|--------|

**Budget Summary by Program**

| Program            | Fund | 2023<br>Actual   | 2024<br>Actual   | 2025<br>Adopted  | 2025<br>Revised  | 2026<br>Budget   | % Chg<br>'25 Rev.-'26 | 25'-26'<br>FTEs |
|--------------------|------|------------------|------------------|------------------|------------------|------------------|-----------------------|-----------------|
| Accounts Payable   | 110  | 302,185          | 476,433          | 494,942          | 494,942          | 498,572          | 0.73%                 | 6.00            |
| Payroll            | 110  | 248,994          | 298,232          | 326,137          | 326,137          | 345,751          | 6.01%                 | 3.00            |
| Revenue Management | 110  | 688,809          | 659,046          | 1,061,120        | 905,464          | 375,667          | -58.51%               | 2.00            |
| General Accounting | 110  | 500,145          | 517,354          | 594,161          | 594,161          | 623,343          | 4.91%                 | 5.00            |
| <b>Total</b>       |      | <b>1,740,133</b> | <b>1,951,064</b> | <b>2,476,359</b> | <b>2,320,703</b> | <b>1,843,334</b> | <b>-20.57%</b>        | <b>16.00</b>    |



## Personnel Summary by Fund

| Position Titles                 | Fund | Grade    | Budgeted Compensation Comparison |                 |                  | FTE Comparison  |                 |                |
|---------------------------------|------|----------|----------------------------------|-----------------|------------------|-----------------|-----------------|----------------|
|                                 |      |          | 2025<br>Adopted                  | 2025<br>Revised | 2026<br>Budget   | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget |
| Accounting Director             | 110  | GRADE 72 | 99,390                           | 112,876         | 112,876          | 1.00            | 1.00            | 1.00           |
| Payroll Manager                 | 110  | GRADE 67 | 82,821                           | 86,962          | 86,962           | 1.00            | 1.00            | 1.00           |
| Accounts Payable Supervisor     | 110  | GRADE 63 | 73,554                           | 77,232          | 77,232           | 1.00            | 1.00            | 1.00           |
| Payroll Administrator           | 110  | GRADE 63 | 136,621                          | 143,437         | 143,437          | 2.00            | 2.00            | 2.00           |
| Principal Accountant            | 110  | GRADE 64 | 133,032                          | 143,126         | 143,126          | 2.00            | 2.00            | 2.00           |
| Senior Accountant               | 110  | GRADE 60 | 65,064                           | 68,317          | 68,317           | 1.00            | 1.00            | 1.00           |
| Accounts Receivable Supervisor  | 110  | GRADE 63 | 64,623                           | 67,854          | 67,854           | 1.00            | 1.00            | 1.00           |
| Senior Accounts Payable Analyst | 110  | GRADE 58 | 48,333                           | 50,752          | 50,752           | 1.00            | 1.00            | 1.00           |
| Accounts Payable Analyst        | 110  | GRADE 56 | 138,270                          | 68,182          | 145,054          | 3.00            | 3.00            | 3.00           |
| Administrative Support V        | 110  | GRADE 56 | 44,647                           | 46,883          | 46,883           | 1.00            | 1.00            | 1.00           |
| Finance Coordinator             | 110  | GRADE 56 | 44,606                           | 46,821          | 46,821           | 1.00            | 1.00            | 1.00           |
| Administrative Support I        | 110  | GRADE 51 | 33,850                           | 35,526          | 35,526           | 1.00            | 1.00            | 1.00           |
| Management Analyst II           | 110  | GRADE 61 | 58,877                           | 57,685          | -                | 1.00            | 1.00            | -              |
| Management Analyst III          | 110  | GRADE 64 | 140,329                          | 125,420         | -                | 2.00            | 2.00            | -              |
| <b>Subtotal</b>                 |      |          |                                  |                 | <b>1,024,839</b> |                 |                 |                |
| Add:                            |      |          |                                  |                 |                  |                 |                 |                |
| Budgeted Personnel Savings      |      |          |                                  |                 | -                |                 |                 |                |
| Compensation Adjustments        |      |          |                                  |                 | 56,481           |                 |                 |                |
| Overtime/On Call/Holiday Pay    |      |          |                                  |                 | -                |                 |                 |                |
| Benefits                        |      |          |                                  |                 | 489,313          |                 |                 |                |
| <b>Total Personnel Budget</b>   |      |          |                                  |                 | <b>1,570,634</b> | <b>19.00</b>    | <b>19.00</b>    | <b>16.00</b>   |

### • 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.

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

| Expenditures                        | 2023<br>Actual | 2024<br>Actual | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | Amnt. Chg.<br>'25 - '26 | % Chg.<br>'25 - '26 |
|-------------------------------------|----------------|----------------|-----------------|-----------------|----------------|-------------------------|---------------------|
| Personnel                           | 351,321        | 416,278        | 481,142         | 481,142         | 484,472        | 3,330                   | 0.7%                |
| Contractual Services                | 11,005         | 4,470          | 6,300           | 6,300           | 6,600          | 300                     | 4.8%                |
| Debt Service                        | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Commodities                         | (60,141)       | 55,685         | 7,500           | 7,500           | 7,500          | -                       | 0.0%                |
| Capital Improvements                | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Capital Equipment                   | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Interfund Transfers                 | -              | -              | -               | -               | -              | -                       | 0.0%                |
| <b>Total Expenditures</b>           | <b>302,185</b> | <b>476,433</b> | <b>494,942</b>  | <b>494,942</b>  | <b>498,572</b> | <b>3,630</b>            | <b>0.7%</b>         |
| <b>Revenues</b>                     |                |                |                 |                 |                |                         |                     |
| Taxes                               | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Intergovernmental                   | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Charges For Service                 | -              | -              | -               | -               | -              | -                       | 0.0%                |
| All Other Revenue                   | -              | -              | -               | -               | -              | -                       | 0.0%                |
| <b>Total Revenues</b>               | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |
| <b>Full-Time Equivalents (FTEs)</b> | <b>6.00</b>    | <b>6.00</b>    | <b>6.00</b>     | <b>6.00</b>     | <b>6.00</b>    | <b>-</b>                | <b>0.0%</b>         |

### • 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                        | 2023<br>Actual | 2024<br>Actual | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | Amnt. Chg.<br>'25 - '26 | % Chg.<br>'25 - '26 |
|-------------------------------------|----------------|----------------|-----------------|-----------------|----------------|-------------------------|---------------------|
| Personnel                           | 240,948        | 293,509        | 305,637         | 305,637         | 325,151        | 19,515                  | 6.4%                |
| Contractual Services                | 4,897          | 1,794          | 16,500          | 16,500          | 15,000         | (1,500)                 | -9.1%               |
| Debt Service                        | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Commodities                         | 3,149          | 2,928          | 4,000           | 4,000           | 5,600          | 1,600                   | 40.0%               |
| Capital Improvements                | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Capital Equipment                   | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Interfund Transfers                 | -              | -              | -               | -               | -              | -                       | 0.0%                |
| <b>Total Expenditures</b>           | <b>248,994</b> | <b>298,232</b> | <b>326,137</b>  | <b>326,137</b>  | <b>345,751</b> | <b>19,615</b>           | <b>6.0%</b>         |
| <b>Revenues</b>                     |                |                |                 |                 |                |                         |                     |
| Taxes                               | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Intergovernmental                   | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Charges For Service                 | -              | -              | -               | -               | -              | -                       | 0.0%                |
| All Other Revenue                   | -              | -              | -               | -               | -              | -                       | 0.0%                |
| <b>Total Revenues</b>               | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |
| <b>Full-Time Equivalents (FTEs)</b> | <b>2.00</b>    | <b>3.00</b>    | <b>3.00</b>     | <b>3.00</b>     | <b>3.00</b>    | <b>-</b>                | <b>0.0%</b>         |

### • Revenue Management

Revenue Management 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                        | 2023<br>Actual   | 2024<br>Actual    | 2025<br>Adopted  | 2025<br>Revised  | 2026<br>Budget    | Amnt. Chg.<br>'25 - '26 | % Chg.<br>'25 - '26 |
|-------------------------------------|------------------|-------------------|------------------|------------------|-------------------|-------------------------|---------------------|
| Personnel                           | 399,325          | 410,208           | 467,863          | 467,863          | 192,667           | (275,195)               | -58.8%              |
| Contractual Services                | 270,586          | 227,829           | 573,257          | 417,601          | 177,500           | (240,101)               | -57.5%              |
| Debt Service                        | -                | -                 | -                | -                | -                 | -                       | 0.0%                |
| Commodities                         | 6,506            | 21,009            | 20,000           | 20,000           | 5,500             | (14,500)                | -72.5%              |
| Capital Improvements                | -                | -                 | -                | -                | -                 | -                       | 0.0%                |
| Capital Equipment                   | 12,392           | -                 | -                | -                | -                 | -                       | 0.0%                |
| Interfund Transfers                 | -                | -                 | -                | -                | -                 | -                       | 0.0%                |
| <b>Total Expenditures</b>           | <b>688,809</b>   | <b>659,046</b>    | <b>1,061,120</b> | <b>905,464</b>   | <b>375,667</b>    | <b>(529,796)</b>        | <b>-58.5%</b>       |
| <b>Revenues</b>                     |                  |                   |                  |                  |                   |                         |                     |
| Taxes                               | -                | -                 | -                | -                | -                 | -                       | 0.0%                |
| Intergovernmental                   | -                | -                 | -                | -                | -                 | -                       | 0.0%                |
| Charges For Service                 | -                | (19)              | -                | -                | -                 | -                       | 0.0%                |
| All Other Revenue                   | 8,021,628        | 13,033,013        | 8,284,477        | 8,284,477        | 10,000,000        | 1,715,523               | 20.7%               |
| <b>Total Revenues</b>               | <b>8,021,628</b> | <b>13,032,994</b> | <b>8,284,477</b> | <b>8,284,477</b> | <b>10,000,000</b> | <b>1,715,523</b>        | <b>20.7%</b>        |
| <b>Full-Time Equivalents (FTEs)</b> | <b>5.00</b>      | <b>5.00</b>       | <b>5.00</b>      | <b>5.00</b>      | <b>2.00</b>       | <b>(3.00)</b>           | <b>-60.0%</b>       |

### • 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                        | 2023<br>Actual | 2024<br>Actual | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | Amnt. Chg.<br>'25 - '26 | % Chg.<br>'25 - '26 |
|-------------------------------------|----------------|----------------|-----------------|-----------------|----------------|-------------------------|---------------------|
| Personnel                           | 451,072        | 495,291        | 530,561         | 530,561         | 568,343        | 37,782                  | 7.1%                |
| Contractual Services                | 27,506         | 20,158         | 40,000          | 40,000          | 35,000         | (5,000)                 | -12.5%              |
| Debt Service                        | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Commodities                         | 21,568         | 1,905          | 23,600          | 23,600          | 20,000         | (3,600)                 | -15.3%              |
| Capital Improvements                | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Capital Equipment                   | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Interfund Transfers                 | -              | -              | -               | -               | -              | -                       | 0.0%                |
| <b>Total Expenditures</b>           | <b>500,145</b> | <b>517,354</b> | <b>594,161</b>  | <b>594,161</b>  | <b>623,343</b> | <b>29,182</b>           | <b>4.9%</b>         |
| <b>Revenues</b>                     |                |                |                 |                 |                |                         |                     |
| Taxes                               | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Intergovernmental                   | -              | -              | -               | -               | -              | -                       | 0.0%                |
| Charges For Service                 | -              | -              | -               | -               | -              | -                       | 0.0%                |
| All Other Revenue                   | -              | -              | -               | -               | -              | -                       | 0.0%                |
| <b>Total Revenues</b>               | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                | <b>0.0%</b>         |
| <b>Full-Time Equivalents (FTEs)</b> | <b>5.00</b>    | <b>5.00</b>    | <b>5.00</b>     | <b>5.00</b>     | <b>5.00</b>    | <b>-</b>                | <b>0.0%</b>         |

# 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

100 N. Broadway St., Suite 610  
Wichita, KS 67202

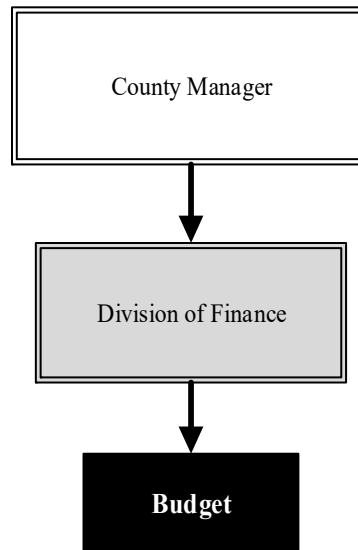
316.660.7145

[lorien.showalterarie@sedgwick.gov](mailto: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 42 consecutive years, Sedgwick County has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award
- Received special recognition from the GFOA for the long-range operating financial plans in the 2025 Sedgwick County Budget



# 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; and 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 2024:

- All statutory requirements for the production and adoption of annual Sedgwick County and Fire District 1 (FD 1) budgets were met, which met the goal for adherence to all statutory requirements for budget production and adoption;
- Monthly financial reports were completed in time for review and delivery by the CFO to the BOCC by the 15th of each month 100.0 percent of the time, which met the goal of 100.0 percent completion and delivery within policy;
- 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 100.0 percent of the time, which met the goal of 100.0 percent completion and delivery within policy; and
- 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 2022 as verified by the Annual Comprehensive Financial Report (ACFR) actuals versus financial forecast estimates as included in the adopted budget book for 2023, which met the goal of accuracy of estimates within 5.0 percent (positive or negative).

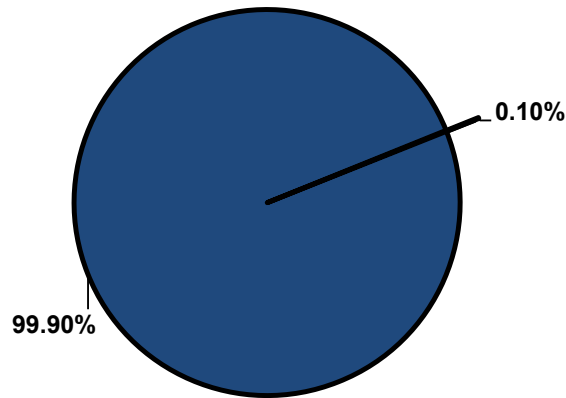


## Significant Budget Adjustments

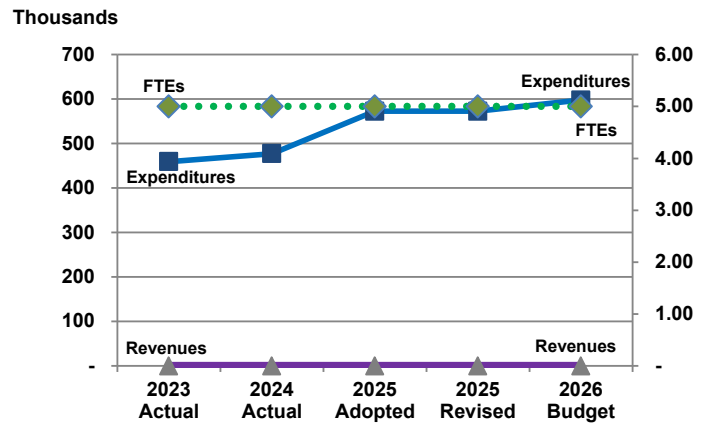
There are no significant adjustments to Budget's 2026 Recommended Budget.

## Departmental Graphical Summary

**Budget Office**  
Percent of Total County Operating Budget



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



## Budget Summary by Category

|                                     | 2023<br>Actual | 2024<br>Actual | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | Amount Chg<br>'25 Rev.-'26 | % Chg<br>'25 Rev.-'26 |
|-------------------------------------|----------------|----------------|-----------------|-----------------|----------------|----------------------------|-----------------------|
| <b>Expenditures</b>                 |                |                |                 |                 |                |                            |                       |
| Personnel                           | 447,465        | 462,074        | 551,953         | 551,953         | 577,166        | 25,213                     | 4.57%                 |
| Contractual Services                | 7,360          | 13,980         | 11,030          | 11,030          | 11,030         | -                          | 0.00%                 |
| Debt Service                        | -              | -              | -               | -               | -              | -                          | -                     |
| Commodities                         | 4,537          | 1,323          | 9,500           | 9,500           | 9,500          | -                          | 0.00%                 |
| Capital Improvements                | -              | -              | -               | -               | -              | -                          | -                     |
| Capital Equipment                   | -              | -              | -               | -               | -              | -                          | -                     |
| Interfund Transfers                 | -              | -              | -               | -               | -              | -                          | -                     |
| <b>Total Expenditures</b>           | <b>459,362</b> | <b>477,377</b> | <b>572,483</b>  | <b>572,483</b>  | <b>597,696</b> | <b>25,213</b>              | <b>4.40%</b>          |
| <b>Revenues</b>                     |                |                |                 |                 |                |                            |                       |
| Tax Revenues                        | -              | -              | -               | -               | -              | -                          | -                     |
| Licenses and Permits                | -              | -              | -               | -               | -              | -                          | -                     |
| Intergovernmental                   | -              | -              | -               | -               | -              | -                          | -                     |
| Charges for Services                | -              | -              | -               | -               | -              | -                          | -                     |
| All Other Revenue                   | -              | 10             | -               | -               | -              | -                          | -                     |
| <b>Total Revenues</b>               | <b>-</b>       | <b>10</b>      | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                   | <b>-</b>              |
| <b>Full-Time Equivalents (FTEs)</b> |                |                |                 |                 |                |                            |                       |
| Property Tax Funded                 | 5.00           | 5.00           | 5.00            | 5.00            | 5.00           | -                          | 0.00%                 |
| Non-Property Tax Funded             | -              | -              | -               | -               | -              | -                          | -                     |
| <b>Total FTEs</b>                   | <b>5.00</b>    | <b>5.00</b>    | <b>5.00</b>     | <b>5.00</b>     | <b>5.00</b>    | <b>-</b>                   | <b>0.00%</b>          |

## Budget Summary by Fund

| Fund                      | 2023<br>Actual | 2024<br>Actual | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | Amount Chg<br>'25 Rev.-'26 | % Chg<br>'25 Rev.-'26 |
|---------------------------|----------------|----------------|-----------------|-----------------|----------------|----------------------------|-----------------------|
| General Fund              | 459,362        | 477,377        | 572,483         | 572,483         | 597,696        | 25,213                     | 4.40%                 |
| <b>Total Expenditures</b> | <b>459,362</b> | <b>477,377</b> | <b>572,483</b>  | <b>572,483</b>  | <b>597,696</b> | <b>25,213</b>              | <b>4.40%</b>          |

## Significant Budget Adjustments from Prior Year Revised Budget

| Expenditures | Revenues | FTEs |
|--------------|----------|------|
|--------------|----------|------|

|       |   |   |   |
|-------|---|---|---|
| Total | - | - | - |
|-------|---|---|---|

## Budget Summary by Program

| Program       | Fund | 2023<br>Actual | 2024<br>Actual | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | % Chg<br>'25 Rev.-'26 | 25'-26'<br>FTEs |
|---------------|------|----------------|----------------|-----------------|-----------------|----------------|-----------------------|-----------------|
| Budget Office | 110  | 459,362        | 477,377        | 572,483         | 572,483         | 597,696        | 4.40%                 | 5.00            |
| Total         |      | 459,362        | 477,377        | 572,483         | 572,483         | 597,696        | 4.40%                 | 5.00            |



## Personnel Summary by Fund

| Position Titles               | Fund | Grade    | Budgeted Compensation Comparison |                 |                | FTE Comparison  |                 |                |
|-------------------------------|------|----------|----------------------------------|-----------------|----------------|-----------------|-----------------|----------------|
|                               |      |          | 2025<br>Adopted                  | 2025<br>Revised | 2026<br>Budget | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget |
| Budget Director               | 110  | GRADE 72 | 108,277                          | 113,690         | 113,690        | 1.00            | 1.00            | 1.00           |
| Principal Management Analyst  | 110  | GRADE 65 | 154,759                          | 162,497         | 162,497        | 2.00            | 2.00            | 2.00           |
| Management Analyst III        | 110  | GRADE 64 | 58,820                           | 62,913          | 66,688         | 1.00            | 1.00            | 1.00           |
| Management Analyst II         | 110  | GRADE 61 | 58,820                           | 54,475          | 60,070         | 1.00            | 1.00            | 1.00           |
| <b>Subtotal</b>               |      |          |                                  |                 | <b>402,945</b> |                 |                 |                |
| Add:                          |      |          |                                  |                 |                |                 |                 |                |
| Budgeted Personnel Savings    |      |          |                                  |                 | -              |                 |                 |                |
| Compensation Adjustments      |      |          |                                  |                 | 20,812         |                 |                 |                |
| Overtime/On Call/Holiday Pay  |      |          |                                  |                 | -              |                 |                 |                |
| Benefits                      |      |          |                                  |                 | 153,409        |                 |                 |                |
| <b>Total Personnel Budget</b> |      |          |                                  |                 | <b>577,166</b> | <b>5.00</b>     | <b>5.00</b>     | <b>5.00</b>    |

# Division of Finance - Purchasing

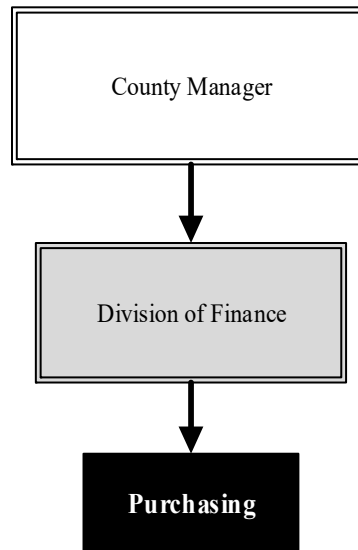
**Mission: To allocate resources, protect public assets, and mitigate or eliminate risk by adhering to industry best practices and seeking innovative solutions.**

**Joe Thomas**  
Purchasing Director

100 N. Broadway St., Suite 610  
Wichita, KS 67202  
316.660.7265  
[joseph.thomas@sedgwick.gov](mailto: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

- Purchasing staff are members of several national professional organizations including the National Institute of Governmental Purchasing (NIGP) and the Institute for Supply Management (ISM)
- Purchasing staff currently serve on the Board of Directors for the Wichita Chapter of ISM and the Kansas Association for Public Procurement Professionals (KAPPP)
- Purchasing staff collectively represent over 105 years of procurement experience



# Accomplishments and Strategic Results

## Accomplishments

Purchasing conducts ongoing, in-depth training sessions for both internal departments and external vendors. For internal departments, this has resulted in timely, efficient, and accurate fulfillment of goods and services. For external vendors, these trainings have effectively guided vendors to understand how to conduct business with the County, which has resulted in growth in the County's vendor base. Buyers research when reviewing departmental needs to create solicitation documents that result in the most competitive and effective offerings. Purchasing conducts monthly best practice review, pre-mortems, and lessons learned to train staff in providing the best possible work product for all customers.

## Strategic Results

Purchasing maintains key performance indicators to gauge how effective the Department has been in reaching goals set in strategic categories. Strategic goals for 2024 included the following:

- Percentage of multiple responses for each solicitation: the goal is 93.5 percent and the 2024 actual was 96.6 percent.
- Average number of vendor responses: the goal is for 4.5 vendor responses per solicitation and the 2024 actual was 8.3 responses per solicitation.

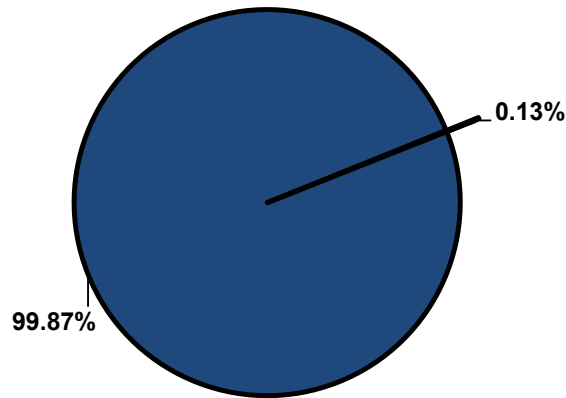


## Significant Budget Adjustments

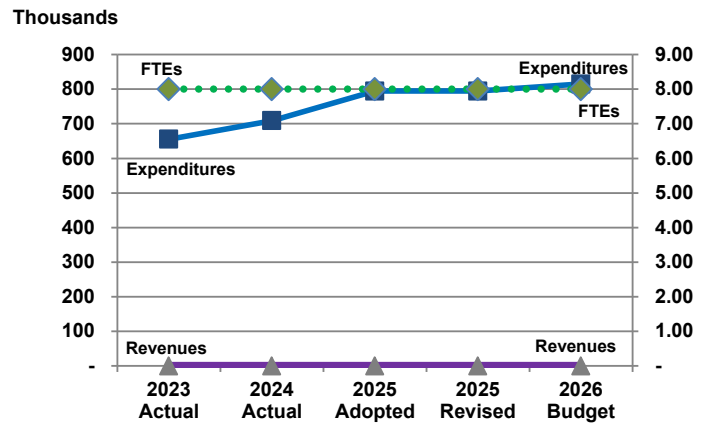
Significant adjustments to Purchasing's 2026 Recommended Budget include a decrease in contractuals for a transfer to the new Grants Compliance department (\$10,000).

## Departmental Graphical Summary

**Purchasing**  
Percent of Total County Operating Budget



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



## Budget Summary by Category

|                                     | 2023<br>Actual | 2024<br>Actual | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | Amount Chg<br>'25 Rev.-'26 | % Chg<br>'25 Rev.-'26 |
|-------------------------------------|----------------|----------------|-----------------|-----------------|----------------|----------------------------|-----------------------|
| <b>Expenditures</b>                 |                |                |                 |                 |                |                            |                       |
| Personnel                           | 598,117        | 647,048        | 685,292         | 685,292         | 724,820        | 39,528                     | 5.77%                 |
| Contractual Services                | 52,763         | 52,062         | 105,000         | 105,000         | 80,000         | (25,000)                   | -23.81%               |
| Debt Service                        | -              | -              | -               | -               | -              | -                          | -                     |
| Commodities                         | 4,145          | 9,925          | 4,150           | 4,150           | 10,000         | 5,850                      | 140.96%               |
| Capital Improvements                | -              | -              | -               | -               | -              | -                          | -                     |
| Capital Equipment                   | -              | -              | -               | -               | -              | -                          | -                     |
| Interfund Transfers                 | -              | -              | -               | -               | -              | -                          | -                     |
| <b>Total Expenditures</b>           | <b>655,025</b> | <b>709,035</b> | <b>794,442</b>  | <b>794,442</b>  | <b>814,820</b> | <b>20,378</b>              | <b>2.57%</b>          |
| <b>Revenues</b>                     |                |                |                 |                 |                |                            |                       |
| Tax Revenues                        | -              | -              | -               | -               | -              | -                          | -                     |
| Licenses and Permits                | -              | -              | -               | -               | -              | -                          | -                     |
| Intergovernmental                   | -              | -              | -               | -               | -              | -                          | -                     |
| Charges for Services                | -              | -              | -               | -               | -              | -                          | -                     |
| All Other Revenue                   | 14             | 26             | -               | -               | -              | -                          | -                     |
| <b>Total Revenues</b>               | <b>14</b>      | <b>26</b>      | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>                   | <b>-</b>              |
| <b>Full-Time Equivalents (FTEs)</b> |                |                |                 |                 |                |                            |                       |
| Property Tax Funded                 | 8.00           | 8.00           | 8.00            | 8.00            | 8.00           | -                          | 0.00%                 |
| Non-Property Tax Funded             | -              | -              | -               | -               | -              | -                          | -                     |
| <b>Total FTEs</b>                   | <b>8.00</b>    | <b>8.00</b>    | <b>8.00</b>     | <b>8.00</b>     | <b>8.00</b>    | <b>-</b>                   | <b>0.00%</b>          |

## Budget Summary by Fund

| Fund                      | 2023<br>Actual | 2024<br>Actual | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | Amount Chg<br>'25 Rev.-'26 | % Chg<br>'25 Rev.-'26 |
|---------------------------|----------------|----------------|-----------------|-----------------|----------------|----------------------------|-----------------------|
| General Fund              | 655,025        | 709,035        | 794,442         | 794,442         | 814,820        | 20,378                     | 2.57%                 |
| <b>Total Expenditures</b> | <b>655,025</b> | <b>709,035</b> | <b>794,442</b>  | <b>794,442</b>  | <b>814,820</b> | <b>20,378</b>              | <b>2.57%</b>          |

|   | Expenditures | Revenues | FTEs |
|---|--------------|----------|------|
| Decrease in contractuels for transfer to new Grants Compliance department | (10,000)     |          |      |

### Budget Summary by Program

### **2026 Recommended Budget**



### Personnel Summary by Fund

[illegible]

# Division of Finance - Grants Compliance

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

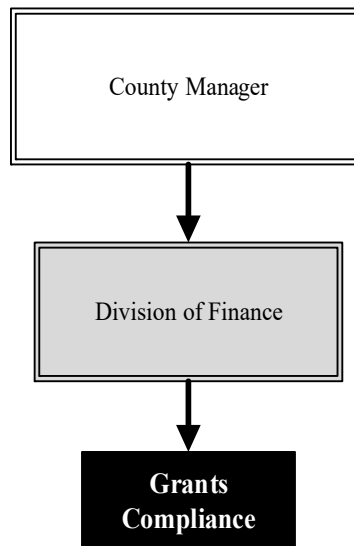
**Michelle Stroot**  
**Grants Compliance Director**  
 100 N. Broadway St., Suite 610  
 Wichita, KS 67202  
 316.660.7134  
[michelle.stroot@sedgwick.gov](mailto:michelle.stroot@sedgwick.gov)

## Overview

The Grants Compliance Department was established in late 2024 and administers and oversees the County's grant management and administration policy in accordance with Federal and State grantor requirements, best practices, and the County's strategic plan.

The Department researches and analyzes potential grants, prepares documents and agenda items on behalf of departments, assists with budget development, oversees grant awards once received for compliance with County and grantor procurement requirements, and reviews and prepares reports for the Board of County Commissioners (BOCC) and grantors.

In 2025, the finance manager positions in the Aging & Disabilities, COMCARE, and Health Departments began reporting to the newly created department.



## Strategic Goals:

- *Develop and implement fiscal strategies to provide assurance of compliant management of Federal, State, and other grants*
- *Safeguard assets entrusted to the County's care*
- *Continue to receive clean audit opinions on the Federally required Single Audit, which provides the Schedule of Expenditure of Federal Awards (SEFA)*

## Highlights

- The Department was created in 2024 in order to more effectively standardize and centralize grant management efforts on behalf of the organization
- The 2024 financial audit did not include any findings or deficiencies related to grant management



# Accomplishments and Strategic Results

## Accomplishments

Measurements of Sedgwick County's grants compliance were strong through 2024 and into 2025:

- In 2024, Sedgwick County completed spending of the \$100.2 million allocation from the 2021 Federal American Rescue Plan Act (ARPA). Because of the size of the program, it was the only program audited for the Federally required Single Audit and received no findings. Sedgwick County was again named a low-risk auditee within the 2024 Single Audit;
- Sedgwick County's 2024 financial audit resulted in a clean, or unmodified, opinion of the County's financial performance; and
- Sedgwick County Fire District No. 1 was awarded the Assistance to Firefighters Grants for \$179,144.96 to purchase wildland gear and personal protective equipment for each firefighter. The gear is designed to improve outcomes, including health and safety, for firefighters when responding to agricultural or wildland fires

## Strategic Results

The Grants Compliance Department was created at the end of 2024, so strategic results have not yet been collected for this Department. Generally, the Grants Compliance Department will assist departments with grant administration from application through award, management, reporting, and close-out. This will include support through streamlined and effective policies, procedures, templates, checklists, training, and technical assistance. Success will be determined by timely, accurate, and compliant accounting and reporting, which will be measured through grantor reviews and audits, the required annual County external audit, credit rating evaluations, and routine monitoring by members of the Grants Compliance Department.



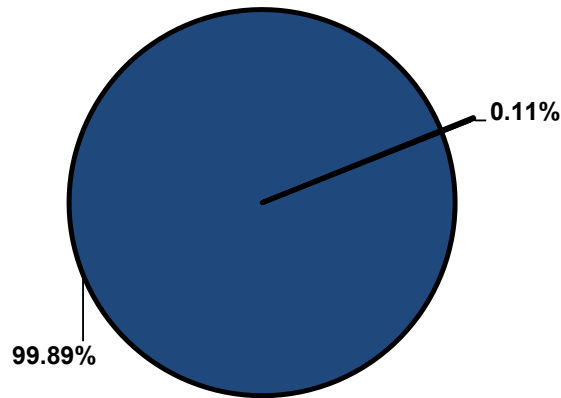
## Significant Budget Adjustments

Significant adjustments to the Grants Compliance 2026 Recommended Budget include an increase in personnel for the transfer of 3.0 full-time equivalent (FTE) positions from Accounting (\$248,487), an increase in contractals for a transfer from Accounting (\$200,000), an increase in personnel for a transfer of 1.0 FTE position from the Chief Financial Officer (CFO) (\$112,100), an increase in commodities for a transfer from Accounting (\$15,000), and an increase in contractals for a transfer from Purchasing (\$10,000).

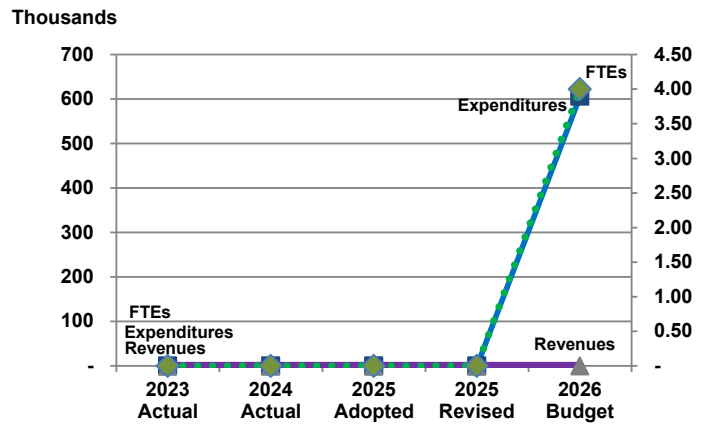


## Departmental Graphical Summary

**Grants Compliance**  
Percent of Total County Operating Budget



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



## Budget Summary by Category

|                                     | 2023<br>Actual | 2024<br>Actual | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | Amount Chg<br>'25 Rev.-'26 | % Chg<br>'25 Rev.-'26 |
|-------------------------------------|----------------|----------------|-----------------|-----------------|----------------|----------------------------|-----------------------|
| <b>Expenditures</b>                 |                |                |                 |                 |                |                            |                       |
| Personnel                           | -              | -              | -               | -               | 380,877        | 380,877                    |                       |
| Contractual Services                | -              | -              | -               | -               | 210,000        | 210,000                    |                       |
| Debt Service                        | -              | -              | -               | -               | -              | -                          |                       |
| Commodities                         | -              | -              | -               | -               | 15,000         | 15,000                     |                       |
| Capital Improvements                | -              | -              | -               | -               | -              | -                          |                       |
| Capital Equipment                   | -              | -              | -               | -               | -              | -                          |                       |
| Interfund Transfers                 | -              | -              | -               | -               | -              | -                          |                       |
| <b>Total Expenditures</b>           | -              | -              | -               | -               | <b>605,877</b> | <b>605,877</b>             |                       |
| <b>Revenues</b>                     |                |                |                 |                 |                |                            |                       |
| Tax Revenues                        | -              | -              | -               | -               | -              | -                          |                       |
| Licenses and Permits                | -              | -              | -               | -               | -              | -                          |                       |
| Intergovernmental                   | -              | -              | -               | -               | -              | -                          |                       |
| Charges for Services                | -              | -              | -               | -               | -              | -                          |                       |
| All Other Revenue                   | -              | -              | -               | -               | -              | -                          |                       |
| <b>Total Revenues</b>               | -              | -              | -               | -               | -              | -                          |                       |
| <b>Full-Time Equivalents (FTEs)</b> |                |                |                 |                 |                |                            |                       |
| Property Tax Funded                 | -              | -              | -               | -               | 4.00           | 4.00                       |                       |
| Non-Property Tax Funded             | -              | -              | -               | -               | -              | -                          |                       |
| <b>Total FTEs</b>                   | -              | -              | -               | -               | <b>4.00</b>    | <b>4.00</b>                |                       |

## Budget Summary by Fund

|                           | 2023<br>Actual | 2024<br>Actual | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | Amount Chg<br>'25 Rev.-'26 | % Chg<br>'25 Rev.-'26 |
|---------------------------|----------------|----------------|-----------------|-----------------|----------------|----------------------------|-----------------------|
| <b>Fund</b>               |                |                |                 |                 |                |                            |                       |
| County General            | -              | -              | -               | -               | 605,877        | 605,877                    |                       |
| <b>Total Expenditures</b> | -              | -              | -               | -               | <b>605,877</b> | <b>605,877</b>             |                       |

**Significant Budget Adjustments from Prior Year Revised Budget**

|  | Expenditures | Revenues | FTEs |
|--|--------------|----------|------|
| Transfer of 3.0 FTEs from Accounting to the new Grants Compliance department             | 248,487      |          | 3.00 |
| Increase in contractals for transfer from Accounting to new Grants Compliance department | 200,000      |          |      |
| Transfer of 1.0 FTE from CFO to the new Grants Compliance department                     | 112,100      |          | 1.00 |
| Increase in commodities for transfer from Accounting to new Grants Compliance department | 15,000       |          |      |
| Increase in contractals for transfer from Purchasing to new Grants Compliance department | 10,000       |          |      |

**Total**      585,587      -      4.00

**Budget Summary by Program**

| Program           | Fund | 2023<br>Actual | 2024<br>Actual | 2025<br>Adopted | 2025<br>Revised | 2026<br>Budget | % Chg<br>'25 Rev.-'26 | 25'-26'<br>FTEs |
|-------------------|------|----------------|----------------|-----------------|-----------------|----------------|-----------------------|-----------------|
| Grants Compliance | 110  | -              | -              | -               | -               | 605,877        | 0.00%                 | 4.00            |
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