

Division of Finance

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

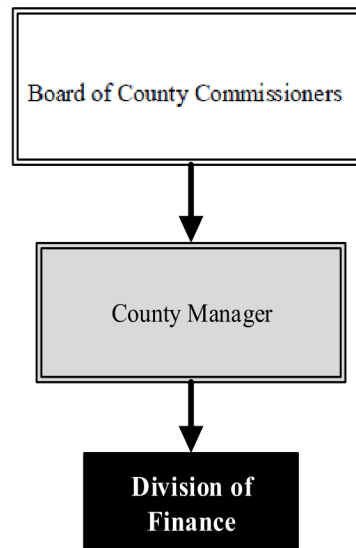
Lindsay Poe Rousseau
Chief Financial Officer

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Overview

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



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
- Received the Government Finance Officers Association (GFOA) Certificate of Achievement in Financial Reporting for the 44th consecutive year
- Achieved Popular Annual Financial Reporting Award for the 20th consecutive year
- For the 43rd 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 2026 include: Excellence in Financial Reporting for the Popular Annual Financial Report for the 20th consecutive year, the Distinguished Budget Presentation for the 43rd consecutive year, and the Certificate of Achievement in Financial Reporting for the 44th consecutive year.

In the last year, the Division of Finance has implemented a new financial system and procurement system, updated grants management policy and procedures, developed new safety and motor vehicle accident review boards, continued preparations for possible cyber-based system attacks, navigated complex economic conditions to ensure quality service delivery within resources, analyzed and assisted with testimony on significant legislative initiatives, managed a complex budget in collaboration with departments, and supported economic development initiatives.

Strategic Results

Auditors gave the 2025 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 \$25.0 million ARPA allocation from the State of Kansas for construction of a new South Central Regional Mental Health Hospital.

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 2025 was \$0.0087, meeting the goal of below \$0.01 per dollar of personal income.
- Meeting the Division's goal, there were no pertinent audit management letter recommendations and findings for the 2025 fiscal year.

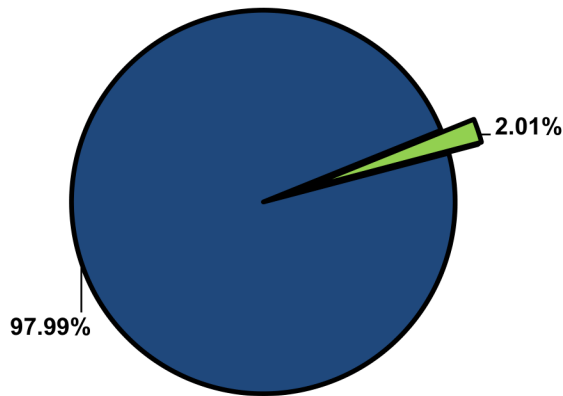


Significant Budget Adjustments

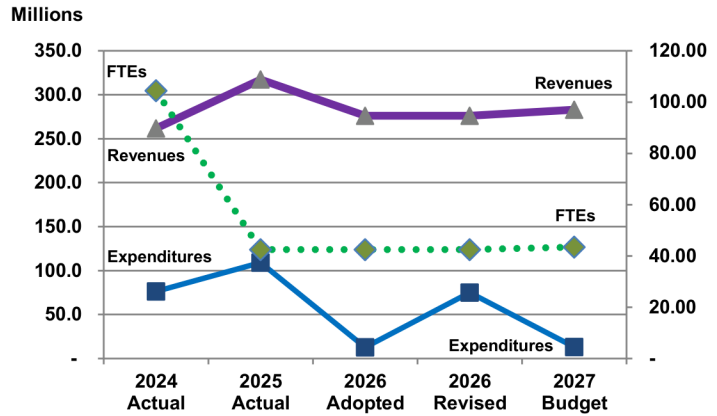
Significant adjustments to the Division of Finance's 2027 Recommended Budget include a decrease in expenditures (\$51,798,989) due to expenses related to the State Mental Health Hospital in 2026, a decrease in contractals (\$10,300,000) due to a one-time settlement payment in 2026, an increase in all other revenue (\$8,554,859) to bring in-line with anticipated actuals, an increase in charges for services revenue (\$2,481,805) due to increased workers' compensation revenue, an increase in personnel (\$71,783) due to the addition of 1.0 full-time equivalent (FTE) Accounts Payable (AP) Analyst position, and an increase in personnel (\$5,840) due to tiering of an AP Analyst position.

Departmental Graphical Summary

Division of Finance
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amount Chg '26 Rev.-'27	% Chg '26 Rev.-'27
Expenditures							
Personnel	7,079,620	4,216,063	4,644,163	4,644,163	5,058,081	413,918	8.91%
Contractual Services	8,282,261	10,906,583	8,038,825	21,131,969	7,887,230	(13,244,739)	-62.68%
Debt Service	-	-	-	-	-	-	-
Commodities	1,453,117	153,806	101,535	156,535	253,130	96,595	61.71%
Capital Improvements	854,713	88,842,296	-	48,941,846	-	(48,941,846)	-100.00%
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	58,669,559	5,000,003	-	-	-	-	-
Total Expenditures	76,339,271	109,118,751	12,784,523	74,874,512	13,198,441	(61,676,071)	-82.37%
Revenues							
Tax Revenues	216,355,042	229,221,659	251,132,116	251,132,116	247,035,475	(4,096,642)	-1.63%
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	14,004,995	45,881,116	5,367	5,367	5,424	57	1.07%
Charges for Services	2,525,137	3,442,441	431,664	431,664	2,913,469	2,481,805	574.94%
All Other Revenue	28,864,324	38,749,401	24,421,953	24,421,953	32,976,811	8,554,859	35.03%
Total Revenues	261,749,497	317,294,618	275,991,100	275,991,100	282,931,179	6,940,079	2.51%
Full-Time Equivalents (FTEs)							
Property Tax Funded	36.00	37.00	37.00	37.00	38.00	1.00	2.70%
Non-Property Tax Funded	68.40	5.50	5.50	5.50	5.50	-	0.00%
Total FTEs	104.40	42.50	42.50	42.50	43.50	1.00	2.35%

Budget Summary by Fund

	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amount Chg '26 Rev.-'27	% Chg '26 Rev.-'27
Fund							
General Fund	30,934,717	9,496,761	5,090,124	5,090,124	5,487,295	397,171	7.80%
Risk Management Reserve	4,537,187	5,654,823	5,493,753	15,793,753	5,514,347	(10,279,406)	-65.09%
Workers Comp. Reserve	1,383,441	1,446,570	2,200,646	2,200,646	2,196,799	(3,847)	-0.17%
Technology Enhancement	-	-	-	-	-	-	-
Stimulus Funds	39,483,926	88,954,043	-	51,789,989	-	(51,789,989)	-100.00%
Miscellaneous Grants	-	3,500,000	-	-	-	-	-
Municip. Fight Addiction Fund	-	66,555	-	-	-	-	-
Total Expenditures	76,339,271	109,118,751	12,784,523	74,874,512	13,198,441	(61,676,071)	-82.37%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Decrease in expenditures due to expenses related to the State Mental Health Hospital in 2026	(51,789,989)		
Decrease in contractals due to a one-time settlement payment in 2026	(10,300,000)		
Increase in all other revenue to bring in-line with anticipated actuals		8,554,859	
Increase in charges for services revenue due to increased workers' compensation revenue		2,481,805	
Increase in personnel due to the addition of 1.0 FTE AP Analyst position	71,783		1.00
Increase in personnel due to tiering of an AP Analyst position	5,840		
Total	(62,012,366)	11,036,664	1.00

Budget Summary by Program

Program	Fund	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	% Chg '26 Rev.-'27	26'-27' FTEs
CFO	Multi.	67,281,168	98,733,070	1,228,397	53,018,386	1,331,534	-97.49%	4.00
Risk Management	Multi.	5,920,628	7,101,393	7,694,399	17,994,399	7,711,146	-57.15%	5.50
Accounting	110	1,951,064	2,075,044	1,843,334	1,843,334	2,070,855	12.34%	17.00
Budget	110	477,377	463,094	597,696	597,696	604,186	1.09%	5.00
Purchasing	110	709,035	746,150	814,820	814,820	850,584	4.39%	8.00
Grants Compliance	110	-	-	605,877	605,877	630,135	4.00%	4.00
Total		76,339,271	109,118,751	12,784,523	74,874,512	13,198,441	-82.37%	43.50

Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2026 Adopted	2026 Revised	2027 Budget	2026 Adopted	2026 Revised	2027 Budget
Chief Financial Officer	110	GRADE 76	183,864	196,419	196,419	1.00	1.00	1.00
Deputy Chief Financial Officer	110	GRADE 74	141,121	188,918	188,918	1.00	1.00	1.00
Purchasing Director	110	GRADE 72	128,696	133,843	133,843	1.00	1.00	1.00
Budget Director	110	GRADE 72	113,690	124,257	124,257	1.00	1.00	1.00
Accounting Director	110	GRADE 72	112,876	119,750	119,750	1.00	1.00	1.00
Grants Compliance Director	110	GRADE 69	95,114	98,919	98,919	1.00	1.00	1.00
Payroll Manager	110	GRADE 67	86,962	90,440	90,440	1.00	1.00	1.00
Finance Business Analyst	110	GRADE 64	46,821	90,249	90,249	1.00	1.00	1.00
Principal Management Analyst	110	GRADE 65	162,497	168,997	168,997	2.00	2.00	2.00
Internal Financial Auditor	110	GRADE 69	95,597	81,307	81,307	1.00	1.00	1.00
Principal Accountant	110	GRADE 64	143,126	157,380	157,380	2.00	2.00	2.00
Senior Administrative Manager	110	GRADE 64	74,859	77,854	77,854	1.00	1.00	1.00
Payroll Administrator	110	GRADE 63	143,437	149,157	149,157	2.00	2.00	2.00
Senior Accountant	110	GRADE 60	68,317	71,050	71,050	1.00	1.00	1.00
Accounts Receivable Supervisor	110	GRADE 63	67,854	70,568	70,568	1.00	1.00	1.00
Management Analyst III	110	GRADE 64	192,108	195,867	199,793	3.00	3.00	3.00
Administrative Support IV	110	GRADE 55	63,232	63,877	63,877	1.00	1.00	1.00
Senior Purchasing Agent	110	GRADE 61	59,467	61,838	61,838	1.00	1.00	1.00
Accounts Payable Supervisor	110	GRADE 63	77,232	60,674	60,674	1.00	1.00	1.00
Management Analyst II	110	GRADE 61	117,755	115,336	120,993	2.00	2.00	2.00
Purchasing Agent	110	GRADE 59	170,872	177,694	177,694	3.00	3.00	3.00
Senior Accounts Payable Analyst	110	GRADE 58	50,752	52,790	58,630	1.00	1.00	1.00
Accounts Payable Analyst	110	GRADE 56	145,054	139,255	192,553	3.00	3.00	4.00
Administrative Support V	110	GRADE 56	46,883	48,755	48,755	1.00	1.00	1.00
Administrative Support II	110	GRADE 52	78,208	81,349	81,349	2.00	2.00	2.00
Administrative Support I	110	GRADE 51	35,526	38,251	38,251	1.00	1.00	1.00
Risk Management Director	612	GRADE 69	90,191	93,798	93,798	1.00	1.00	1.00
Management Analyst II	612	GRADE 61	69,668	72,455	72,455	1.00	1.00	1.00
Management Analyst I	612	GRADE 59	111,738	116,210	116,210	2.00	2.00	2.00
Management Analyst I	613	GRADE 59	55,827	58,053	58,053	1.00	1.00	1.00
PT Admin Support IV	613	GRADE 55	22,017	22,901	22,901	0.50	0.50	0.50
Subtotal					3,286,931			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					341,741			
Overtime/On Call/Holiday Pay					956			
Benefits					1,428,452			
Total Personnel Budget					5,058,081	42.50	42.50	43.50

Division of Finance - Chief Financial Officer

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Chief Financial Officer

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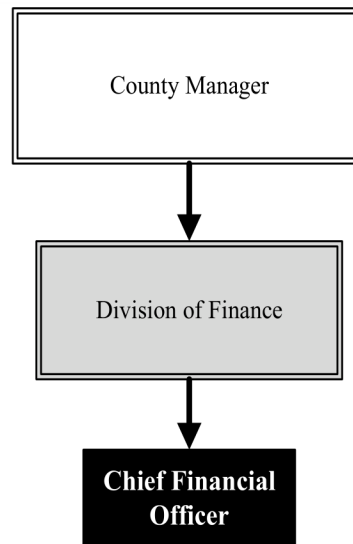
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Overview

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, and Risk Management; contract management; 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 from S&P through effective and judicious use of debt financing and management of key debt policy indicators*

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 noted the County's "exceptional" financial management in its 2026 debt issuance rating report
- 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 2025 and into 2026, even as economic uncertainty persists with significant international geopolitical events, inflation, supply chain disruptions, declining consumer confidence, and local workforce competitiveness:

- As part of its agreement with the State of Kansas Department of Aging and Disabilities (KDADS), the County made significant progress on the construction of the new South Central Regional State Mental Health Hospital and fully expended the \$25.0 million of the State's American Rescue Plan Act (ARPA) funding allocated to the project in 2025;
- Sedgwick County's 2025 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 May 2026 bond issuance. It also gave the County a "stable" outlook.

Strategic Results

The County has a goal of receiving clean financial audits. In 2026, the County received a clean audit opinion for its 2025 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 ARPA funding for the South Central Regional State Mental Health Hospital.

The General Fund unrestricted fund balance in January 2026 was \$107.5 million, \$39.2 million more than the Minimum Fund Balance Policy requires for the 2026 budget, which is a minimum unrestricted fund balance equal to at least 20.0 percent of budgeted annual expenditures and transfers out.

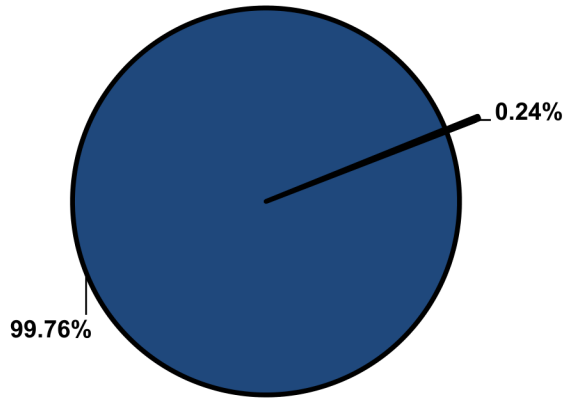


Significant Budget Adjustments

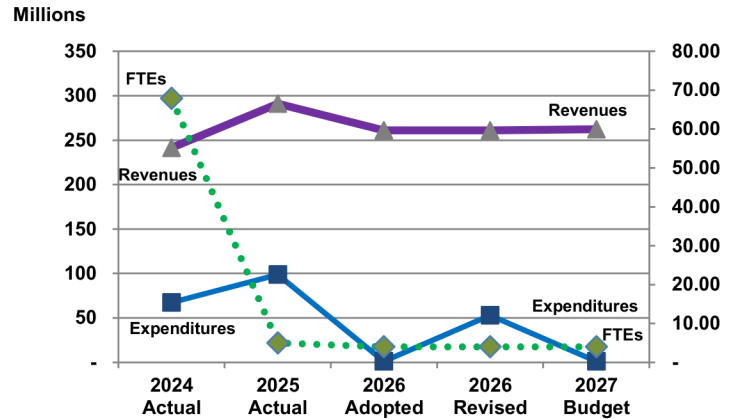
Significant adjustments to the Chief Financial Officer's 2027 Recommended Budget include a decrease in expenditures (\$51,789,989) due to expenses related to the State Mental Health Hospital in 2026 and an increase in all other revenue (\$5,176,279) to bring in-line with anticipated actuals.

Departmental Graphical Summary

Chief Financial Officer
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amount Chg '26 Rev.-'27	% Chg '26 Rev.-'27
Expenditures							
Personnel	3,895,457	693,097	685,027	685,027	773,164	88,137	12.87%
Contractual Services	2,655,132	4,192,790	535,370	3,383,514	550,370	(2,833,144)	-83.73%
Debt Service	-	-	-	-	-	-	-
Commodities	1,206,306	4,884	8,000	8,000	8,000	-	0.00%
Capital Improvements	854,713	88,842,296	-	48,941,846	-	(48,941,846)	-100.00%
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	58,669,559	5,000,003	-	-	-	-	-
Total Expenditures	67,281,168	98,733,070	1,228,397	53,018,386	1,331,534	(51,686,852)	-97.49%
Revenues							
Tax Revenues	216,355,042	229,221,659	251,132,116	251,132,116	247,035,475	(4,096,642)	-1.63%
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	14,004,995	45,881,116	5,367	5,367	5,424	57	1.07%
Charges for Services	107,886	857,686	112,037	112,037	112,037	-	0.00%
All Other Revenue	10,945,371	15,046,425	9,837,012	9,837,012	15,013,291	5,176,279	52.62%
Total Revenues	241,413,293	291,006,886	261,086,532	261,086,532	262,166,226	1,079,694	0.41%
Full-Time Equivalents (FTEs)							
Property Tax Funded	4.00	5.00	4.00	4.00	4.00	-	0.00%
Non-Property Tax Funded	63.90	-	-	-	-	-	-
Total FTEs	67.90	5.00	4.00	4.00	4.00	-	0.00%

Budget Summary by Fund

	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amount Chg '26 Rev.-'27	% Chg '26 Rev.-'27
Fund							
General Fund	27,797,242	6,212,473	1,228,397	1,228,397	1,331,534	103,137	8.40%
Technology Enhancement	-	-	-	-	-	-	-
Municipalities Fight Addiction	-	66,555	-	-	-	-	-
Stimulus Funds	39,483,926	88,954,043	-	51,789,989	-	(51,789,989)	-100.00%
Miscellaneous Grants	-	3,500,000	-	-	-	-	-
Total Expenditures	67,281,168	98,733,070	1,228,397	53,018,386	1,331,534	(51,686,852)	-97.49%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Decrease in expenditures due to expenses related to the State Mental Health Hospital in 2026	(51,789,989)		
Increase in all other revenue to bring in-line with anticipated actuals		5,176,279	

Total (51,789,989) 5,176,279 -

Budget Summary by Program

Program	Fund	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	% Chg '26 Rev.-'27	26'-27' FTEs
Chief Financial Officer	110	27,673,060	6,075,020	1,024,473	1,024,473	1,101,814	7.55%	2.50
CFO Administration	110	124,547	137,453	203,924	203,924	229,720	12.65%	1.50
COVID-19 Response	110	(365)	-	-	-	-	0.00%	-
ROD Land Transfer	237	-	-	-	-	-	0.00%	-
Muni. Fight Addiction	276	-	66,555	-	-	-	0.00%	-
ARPA Stimulus Funds	277	33,329,016	-	-	-	-	0.00%	-
State Mental Health Hosp.	277	6,154,910	88,954,043	-	51,789,989	-	-100.00%	-
Env. At-Risk Testing	279	-	3,500,000	-	-	-	0.00%	-
Total		67,281,168	98,733,070	1,228,397	53,018,386	1,331,534	-97.49%	4.00

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• 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	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amnt. Chg. '26 - '27	% Chg. '26 - '27
Personnel	519,169	578,570	499,103	499,103	581,814	82,711	16.6%
Contractual Services	470,646	492,311	520,370	520,370	515,000	(5,370)	-1.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	2,246	4,136	5,000	5,000	5,000	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	26,681,000	5,000,003	-	-	-	-	0.0%
Total Expenditures	27,673,060	6,075,020	1,024,473	1,024,473	1,101,814	77,341	7.5%
Revenues							
Taxes	216,355,042	229,221,659	251,132,116	251,132,116	247,035,475	(4,096,642)	-1.6%
Intergovernmental	4,962	5,015	5,367	5,367	5,424	57	1.1%
Charges For Service	107,886	107,686	112,037	112,037	112,037	-	0.0%
All Other Revenue	9,460,334	14,099,916	9,834,987	9,834,987	15,010,567	5,175,580	52.6%
Total Revenues	225,928,224	243,434,276	261,084,507	261,084,507	262,163,503	1,078,995	0.4%
Full-Time Equivalents (FTEs)	3.00	4.00	2.50	2.50	2.50	-	0.0%

• CFO Administration

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

Fund(s): 110 - County general

Expenditures	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amnt. Chg. '26 - '27	% Chg. '26 - '27
Personnel	106,095	114,527	185,924	185,924	191,350	5,426	2.9%
Contractual Services	15,862	22,557	15,000	15,000	35,370	20,370	135.8%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	2,590	368	3,000	3,000	3,000	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	124,547	137,453	203,924	203,924	229,720	25,796	12.6%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	9,002	957	-	-	995	995	0.0%
Total Revenues	9,002	957	-	-	995	995	0.0%
Full-Time Equivalents (FTEs)	1.00	1.00	1.50	1.50	1.50	-	0.0%

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	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amnt. Chg. '26 - '27	% Chg. '26 - '27
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	(264)	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	(101)	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	(365)	-	-	-	-	-	0.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

Reg of Deeds Tech Enhancement Transfer

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

Fund(s): 237 - Technology Enhancement

Expenditures	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amnt. Chg. '26 - '27	% Chg. '26 - '27
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	0.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	1,908	1,629	2,025	2,025	1,728	(297)	-14.6%
Total Revenues	1,908	1,629	2,025	2,025	1,728	(297)	-14.6%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

• 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	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amnt. Chg. '26 - '27	% Chg. '26 - '27
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	66,555	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	66,555	-	-	-	-	0.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	1,474,127	818,924	-	-	-	-	0.0%
Total Revenues	1,474,127	818,924	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

• 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	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amnt. Chg. '26 - '27	% Chg. '26 - '27
Personnel	3,270,193	-	-	-	-	-	0.0%
Contractual Services	2,147,825	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	1,201,572	-	-	-	-	-	0.0%
Capital Improvements	(5,279,133)	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	31,988,559	-	-	-	-	-	0.0%
Total Expenditures	33,329,016	-	-	-	-	-	0.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	63.90	-	-	-	-	-	0.0%

• 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	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amnt. Chg. '26 - '27	% Chg. '26 - '27
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	21,063	111,367	-	2,848,144	-	(2,848,144)	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	380	-	-	-	-	0.0%
Capital Improvements	6,133,846	88,842,296	-	48,941,846	-	(48,941,846)	-100.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	6,154,910	88,954,043	-	51,789,989	-	(51,789,989)	-100.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	14,000,033	43,251,101	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	14,000,033	43,251,101	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

• 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	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amnt. Chg. '26 - '27	% Chg. '26 - '27
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	3,500,000	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	3,500,000	-	-	-	-	0.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	2,625,000	-	-	-	-	0.0%
Charges For Service	-	750,000	-	-	-	-	0.0%
All Other Revenue	-	125,000	-	-	-	-	0.0%
Total Revenues	-	3,500,000	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

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.*

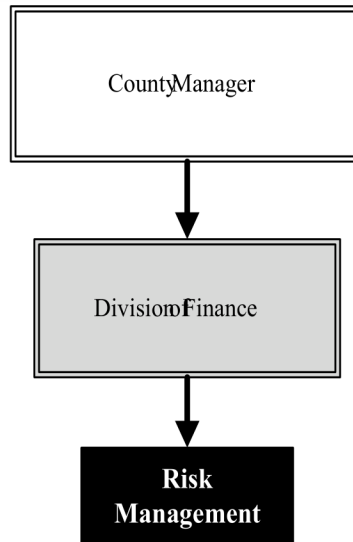
Elizabeth K. Wingo
Director of Risk Management

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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 2025, two Risk Management staff completed the requirements to become certified Basic Life Support (BLS) instructors
- 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 2025, Risk Management trained over 560 employees in CPR/AED/First Aid, Stop the Bleed, Defensive Driving, office ergonomics, and on Workers' Compensation.

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 (KDOL) completes quarterly inspections. Risk Management ensures that all identified safety concerns are addressed within 90 days of inspection.

Strategic Results

Risk Management had the following strategic goals and results for 2025:

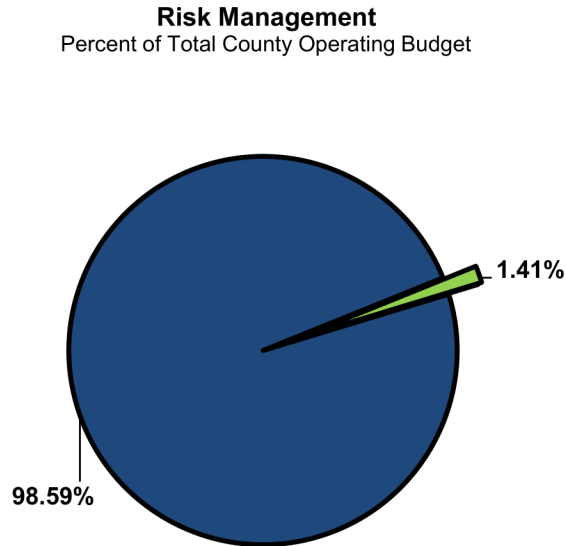
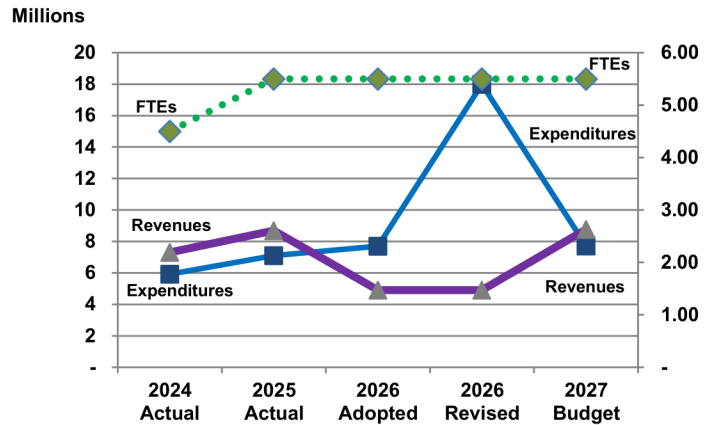
- Have a 97.0 percent or greater acceptance rate on First Report of Injuries to the State of Kansas. This goal was met with a 98.5 percent acceptance rate.
- To support a safe and secure work environment, Risk Management performs monthly and quarterly inspections with the goal that departments respond to concerns within 90 days of the inspection. In 2025, Risk Management met this goal.
- Train 500 employees annually in Risk topics including: CPR, Stop the Bleed, Defensive Driving, and Workers' Compensation. In 2025, Risk Management trained over 560 employees in CPR/AED/First Aid, Stop the Bleed, Defensive Driving, office ergonomics, and on Workers' Compensation. Over 800 employees were trained on how to wear an n95 respiratory device and nearly 400 GVS P100 respiratory devices were distributed to staff to further protect against environmental and health hazards.



Significant Budget Adjustments

Significant adjustments to Risk Management's 2027 Recommended Budget include a decrease in contractuals (\$10,300,000) due to a one-time settlement payment in 2026, an increase in charges for services revenue (\$2,481,805) due to increased workers' compensation revenue, and an increase in all other revenue (\$1,378,580) to bring in-line with anticipated actuals.

Departmental Graphical Summary

Expenditures, Program Revenue & FTEs
All Operating Funds

Budget Summary by Category

	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amount Chg '26 Rev.-'27	% Chg '26 Rev.-'27
Expenditures							
Personnel	459,756	659,899	705,639	705,639	722,386	16,747	2.37%
Contractual Services	5,306,836	6,307,165	6,968,325	17,213,325	6,816,730	(10,396,595)	-60.40%
Debt Service	-	-	-	-	-	-	-
Commodities	154,037	134,329	20,435	75,435	172,030	96,595	128.05%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	5,920,628	7,101,393	7,694,399	17,994,399	7,711,146	(10,283,253)	-57.15%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	2,417,270	2,584,755	319,627	319,627	2,801,432	2,481,805	776.47%
All Other Revenue	4,885,904	6,101,616	4,584,941	4,584,941	5,963,521	1,378,580	30.07%
Total Revenues	7,303,174	8,686,371	4,904,568	4,904,568	8,764,953	3,860,385	78.71%
Full-Time Equivalents (FTEs)							
Property Tax Funded	-	-	-	-	-	-	-
Non-Property Tax Funded	4.50	5.50	5.50	5.50	5.50	-	0.00%
Total FTEs	4.50	5.50	5.50	5.50	5.50	-	0.00%

Budget Summary by Fund

Fund	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amount Chg '26 Rev.-'27	% Chg '26 Rev.-'27
Risk Management Reserve	4,537,187	5,654,823	5,493,753	15,793,753	5,514,347	(10,279,406)	-65.09%
Worker's Comp. Reserve	1,383,441	1,446,570	2,200,646	2,200,646	2,196,799	(3,847)	-0.17%
Total Expenditures	5,920,628	7,101,393	7,694,399	17,994,399	7,711,146	(10,283,253)	-57.15%

	Expenditures	Revenues	FTEs
Decrease in contractals due to a one-time settlement payment in 2026	(10,300,000)		
Increase in charges for services revenue due to increased workers' compensation revenue		2,481,805	
Increase in all other revenue to bring in-line with anticipated actuals		1,378,580	

Total	(10,300,000)	3,860,385	-
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Budget Summary by Program

Program	Fund	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	% Chg '26 Rev.-'27	26-'27' FTEs
Risk Management	612	4,537,187	5,654,823	5,493,753	15,793,753	5,514,347	-65.09%	4.00
Workers' Compensation	613	1,383,441	1,446,570	2,200,646	2,200,646	2,196,799	-0.17%	1.50
Total		5,920,628	7,101,393	7,694,399	17,994,399	7,711,146	-57.15%	5.50

Personnel Summary by Fund

Subtotal	363,416			
Add:				
Budgeted Personnel Savings	-			
Compensation Adjustments	215,132			
Overtime/On Call/Holiday Pay	-			
Benefits	143,839			
Total Personnel Budget	722,386	5.50	5.50	5.50

• 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	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amnt. Chg. '26 - '27	% Chg. '26 - '27
Personnel	285,748	370,351	387,023	387,023	407,617	20,594	5.3%
Contractual Services	4,149,084	5,199,036	5,086,295	15,356,295	5,016,730	(10,339,565)	-67.3%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	102,355	85,436	20,435	50,435	90,000	39,565	78.4%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	4,537,187	5,654,823	5,493,753	15,793,753	5,514,347	(10,279,406)	-65.1%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	4,537,187	5,654,823	4,575,860	4,575,860	5,490,669	914,809	20.0%
Total Revenues	4,537,187	5,654,823	4,575,860	4,575,860	5,490,669	914,809	20.0%
Full-Time Equivalents (FTEs)	3.00	4.00	4.00	4.00	4.00	-	0.0%

• Workers' Compensation

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

Fund(s): Risk Management Fund 612

Expenditures	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amnt. Chg. '26 - '27	% Chg. '26 - '27
Personnel	174,008	289,548	318,616	318,616	314,769	(3,847)	-1.2%
Contractual Services	1,157,752	1,108,129	1,882,030	1,857,030	1,800,000	(57,030)	-3.1%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	51,681	48,893	-	25,000	82,030	57,030	228.1%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,383,441	1,446,570	2,200,646	2,200,646	2,196,799	(3,847)	-0.2%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	2,417,270	2,584,755	319,627	319,627	2,801,432	2,481,805	776.5%
All Other Revenue	348,716	446,793	9,081	9,081	472,852	463,771	5107.1%
Total Revenues	2,765,986	3,031,548	328,708	328,708	3,274,284	2,945,576	896.1%
Full-Time Equivalents (FTEs)	1.50	1.50	1.50	1.50	1.50	-	0.0%

Division of Finance - Accounting

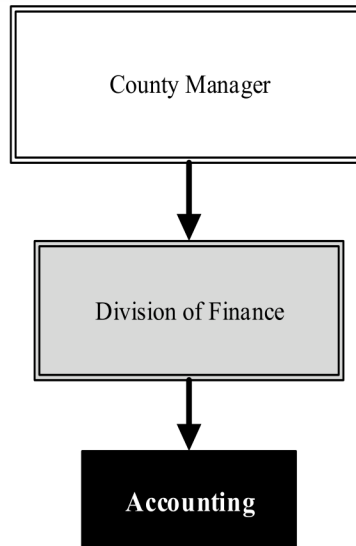
Mission: To allocate resources, protect public assets, and mitigate or eliminate risk by adhering to industry best practices and seeking innovative solutions.

Hope Hernandez Accounting Director

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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 2025
- Earned GFOA's Certificate of Achievement for Excellence in Financial Reporting Award in 2025



Accomplishments and Strategic Results

Accomplishments

In 2025, Accounting received the Certificate of Achievement for Financial Reporting from the GFOA for the 2024 Comprehensive Annual Financial Report. It is the 44th consecutive year that the County has received the honor. Also in 2025, the County received the GFOA's PAFR Award for 2024. It is the 20th year that the County received the award.

Strategic Results

Accounting had the following strategic goals and results for 2025:

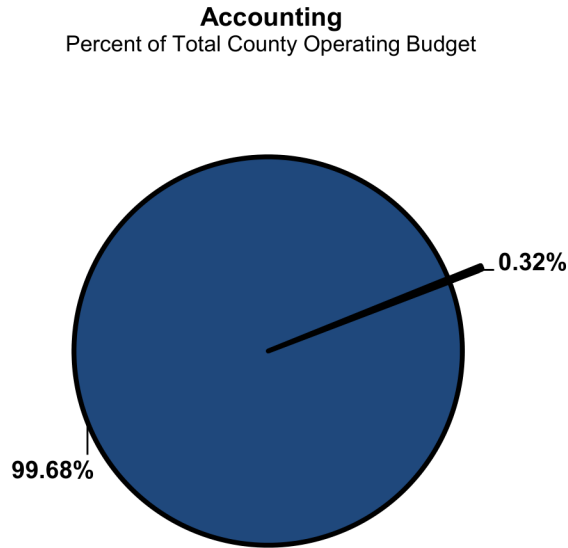
- Maintain 100.0 percent audit compliance rate resulting in no material audit findings. If any audit findings are identified they will be corrected within 60-90 days depending on complexity. Accounting was able to meet this strategic goal in 2025.
- Maintain investment performance aligned with market benchmarks by keeping portfolio yield to maturity as close as feasible to the United States Department of the Treasury (USDT) benchmark rate, aiming for consistent competitive returns.
- Maintain a vendor compliance rate of 100.0 percent with validation of vendor taxpayer information on the Internal Revenue Service (IRS) website to comply with annual 1099 reporting. In 2025, Accounting met this strategic goal.



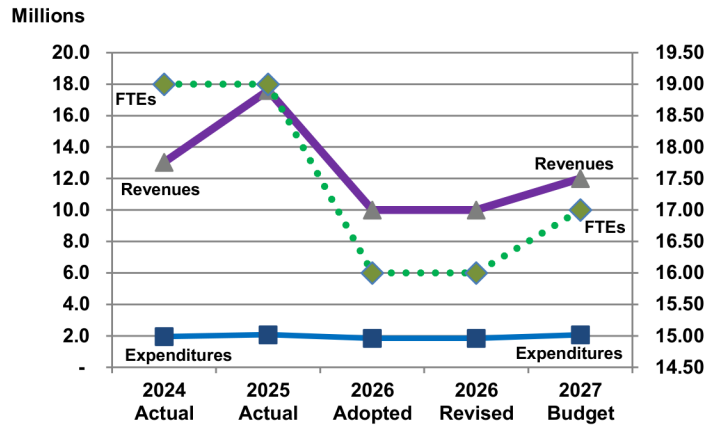
Significant Budget Adjustments

Significant adjustments to Accounting's 2027 Recommended Budget include an increase in all other revenue (\$2,000,000) to bring in-line with anticipated actuals, an increase in personnel (\$71,783) due to the addition of 1.0 full-time equivalent (FTE) Accounts Payable (AP) Analyst position, and an increase in personnel (\$5,840) due to tiering of an AP Analyst position.

Departmental Graphical Summary



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amount Chg '26 Rev.-'27	% Chg '26 Rev.-'27
Expenditures							
Personnel	1,615,286	1,717,739	1,570,634	1,570,634	1,813,155	242,522	15.44%
Contractual Services	254,251	344,369	234,100	234,100	219,100	(15,000)	-6.41%
Debt Service	-	-	-	-	-	-	-
Commodities	81,526	12,935	38,600	38,600	38,600	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	1,951,064	2,075,044	1,843,334	1,843,334	2,070,855	227,522	12.34%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	(19)	-	-	-	-	-	-
All Other Revenue	13,033,013	17,600,270	10,000,000	10,000,000	12,000,000	2,000,000	20.00%
Total Revenues	13,032,994	17,600,270	10,000,000	10,000,000	12,000,000	2,000,000	20.00%
Full-Time Equivalents (FTEs)							
Property Tax Funded	19.00	19.00	16.00	16.00	17.00	1.00	6.25%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	19.00	19.00	16.00	16.00	17.00	1.00	6.25%

Budget Summary by Fund

Fund	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amount Chg '26 Rev.-'27	% Chg '26 Rev.-'27
General Fund	1,951,064	2,075,044	1,843,334	1,843,334	2,070,855	227,522	12.34%
Total Expenditures	1,951,064	2,075,044	1,843,334	1,843,334	2,070,855	227,522	12.34%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Increase in all other revenue to bring in-line with anticipated actuals		2,000,000	
Increase in personnel due to the addition of 1.0 FTE AP Analyst position	71,783		1.00
Increase in personnel due to tiering of an AP Analyst position	5,840		

Total	77,623	2,000,000	1.00
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Budget Summary by Program

Program	Fund	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	% Chg '26 Rev.-'27	26'-27' FTEs
Accounts Payable	110	476,433	441,472	498,572	530,572	601,861	13.44%	7.00
Payroll	110	298,232	317,929	345,751	345,751	372,720	7.80%	3.00
Revenue Management	110	659,046	723,042	375,668	343,667	374,408	8.95%	2.00
General Accounting	110	517,354	592,601	623,343	623,343	721,866	15.81%	5.00
					</			

Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2026 Adopted	2026 Revised	2027 Budget	2026 Adopted	2026 Revised	2027 Budget
Accounting Director	110	GRADE 72	112,876	119,750	119,750	1.00	1.00	1.00
Payroll Manager	110	GRADE 67	86,962	90,440	90,440	1.00	1.00	1.00
Finance Business Analyst	110	GRADE 64	46,821	90,249	90,249	1.00	1.00	1.00
Principal Accountant	110	GRADE 64	143,126	157,380	157,380	2.00	2.00	2.00
Payroll Administrator	110	GRADE 63	143,437	149,157	149,157	2.00	2.00	2.00
Senior Accountant	110	GRADE 60	68,317	71,050	71,050	1.00	1.00	1.00
Accounts Receivable Supervisor	110	GRADE 63	67,854	70,568	70,568	1.00	1.00	1.00
Accounts Payable Supervisor	110	GRADE 63	77,232	60,674	60,674	1.00	1.00	1.00
Senior Accounts Payable Analyst	110	GRADE 58	50,752	52,790	58,630	1.00	1.00	1.00
Accounts Payable Analyst	110	GRADE 56	145,054	139,255	192,553	3.00	3.00	4.00
Administrative Support V	110	GRADE 56	46,883	48,755	48,755	1.00	1.00	1.00
Administrative Support I	110	GRADE 51	35,526	38,251	38,251	1.00	1.00	1.00
Subtotal					1,147,457			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					51,486			
Overtime/On Call/Holiday Pay					-			
Benefits					614,212			
Total Personnel Budget					1,813,155	16.00	16.00	17.00

• Accounts Payable

Accounts Payable processes invoices to pay County vendors accurately and timely while ensuring compliance with internal controls established to safeguard assets. Accounts Payable personnel work consistently with all internal departments to improve the workflow process.

Fund(s): County General Fund 110

Expenditures	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amnt. Chg. '26 - '27	% Chg. '26 - '27
Personnel	416,278	436,201	484,472	484,472	587,761	103,289	21.3%
Contractual Services	4,470	280	6,600	38,600	6,600	(32,000)	-82.9%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	55,685	4,991	7,500	7,500	7,500	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	476,433	441,472	498,572	530,572	601,861	71,289	13.4%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	6.00	6.00	6.00	6.00	7.00	1.00	16.7%

• Payroll

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

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

Fund(s): County General Fund 110

Expenditures	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amnt. Chg. '26 - '27	% Chg. '26 - '27
Personnel	293,509	313,535	325,151	325,151	352,120	26,968	8.3%
Contractual Services	1,794	1,590	15,000	15,000	5,000	(10,000)	-66.7%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	2,928	2,804	5,600	5,600	15,600	10,000	178.6%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	298,232	317,929	345,751	345,751	372,720	26,968	7.8%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	3.00	3.00	3.00	3.00	3.00	-	0.0%

• 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	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amnt. Chg. '26 - '27	% Chg. '26 - '27
Personnel	410,208	406,303	192,667	192,667	206,408	13,741	7.1%
Contractual Services	227,829	313,687	177,500	145,500	162,500	17,000	11.7%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	21,009	3,052	5,500	5,500	5,500	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	659,046	723,042	375,667	343,667	374,408	30,741	8.9%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	(19)	-	-	-	-	-	0.0%
All Other Revenue	13,033,013	17,600,270	10,000,000	10,000,000	12,000,000	2,000,000	20.0%
Total Revenues	13,032,994	17,600,270	10,000,000	10,000,000	12,000,000	2,000,000	20.0%
Full-Time Equivalents (FTEs)	5.00	5.00	2.00	2.00	2.00	-	0.0%

• General Accounting

General Accounting ensures financial transactions are properly recorded in compliance with applicable laws and regulations to provide accurate and timely information regarding the financial position of the County, in accordance with Generally Accepted Accounting Principles (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	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amnt. Chg. '26 - '27	% Chg. '26 - '27
Personnel	495,291	561,701	568,343	568,343	666,866	98,523	17.3%
Contractual Services	20,158	28,812	35,000	35,000	45,000	10,000	28.6%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	1,905	2,088	20,000	20,000	10,000	(10,000)	-50.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	517,354	592,601	623,343	623,343	721,866	98,523	15.8%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	5.00	5.00	5.00	5.00	5.00	-	0.0%

Division of Finance - Budget

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

Lorien Showalter Arie
Budget Director

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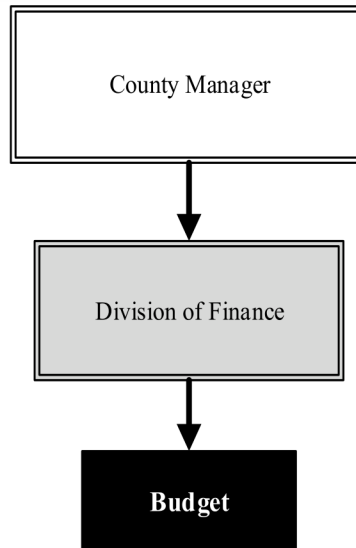
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Overview

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

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



Strategic Goals:

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

Highlights

- For 43 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 2026 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 2025:

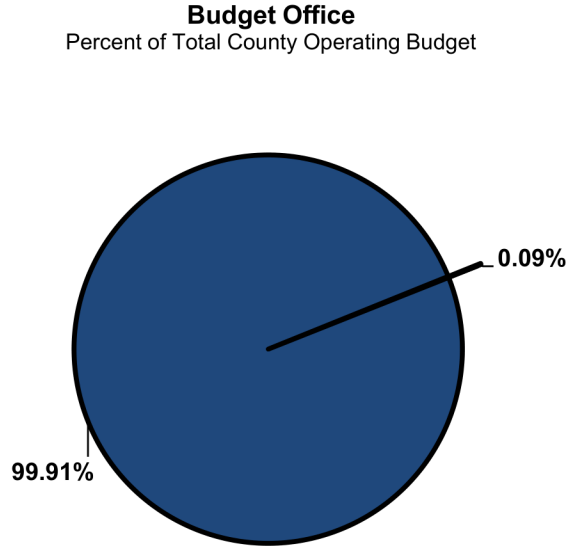
- Maintain the accuracy of the financial plan revenue and expenditure projections in the County's property-tax-supported funds within 5.0 percent (positive or negative) of the actuals recorded as verified by the Annual Comprehensive Financial Report (ACFR) actual versus financial forecast estimates as included in the adopted budget book. In 2025, the accuracy for expenditures and revenues across all County property-tax-funds was 0.7 percent.
- Maintain minimum unrestricted fund balance in the General Fund equal to at least 20.0 percent of budgeted annual expenditures and transfers out in compliance with the County's Minimum Fund Balance Policy. At the end of 2025, the unrestricted fund balance in the General Fund was 32.0 percent, which was above the minimum requirement of 20.0 percent.



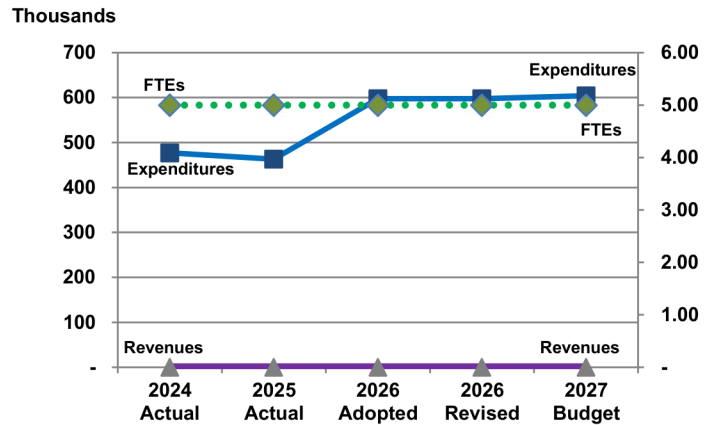
Significant Budget Adjustments

There are no significant adjustments to Budget's 2027 Recommended Budget.

Departmental Graphical Summary



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amount Chg '26 Rev.-'27	% Chg '26 Rev.-'27
Expenditures							
Personnel	462,074	452,948	577,166	577,166	583,656	6,490	1.12%
Contractual Services	13,980	9,606	11,030	11,030	11,030	-	0.00%
Debt Service	-	-	-	-	-	-	-
Commodities	1,323	541	9,500	9,500	9,500	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	477,377	463,094	597,696	597,696	604,186	6,490	1.09%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	10	-	-	-	-	-	-
Total Revenues	10	-	-	-	-	-	-
Full-Time Equivalents (FTEs)							
Property Tax Funded	5.00	5.00	5.00	5.00	5.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	5.00	5.00	5.00	5.00	5.00	-	0.00%

Budget Summary by Fund

Fund	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amount Chg '26 Rev.-'27	% Chg '26 Rev.-'27
General Fund	477,377	463,094	597,696	597,696	604,186	6,490	1.09%
Total Expenditures	477,377	463,094	597,696	597,696	604,186	6,490	1.09%

Significant Budget Adjustments from Prior Year Revised Budget

Expenditures	Revenues	FTEs
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Total	-	-	-
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Budget Summary by Program

Program	Fund	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	% Chg '26 Rev.-'27	26'-27' FTEs
Budget Office	110	477,377	463,094	597,696	597,696	604,186	1.09%	5.00

Personnel Summary by Fund

Subtotal	423,282			
Add:				
Budgeted Personnel Savings	-			
Compensation Adjustments	17,376			
Overtime/On Call/Holiday Pay	-			
Benefits	142,998			
Total Personnel Budget	583,656	5.00	5.00	5.00

Division of Finance - Purchasing

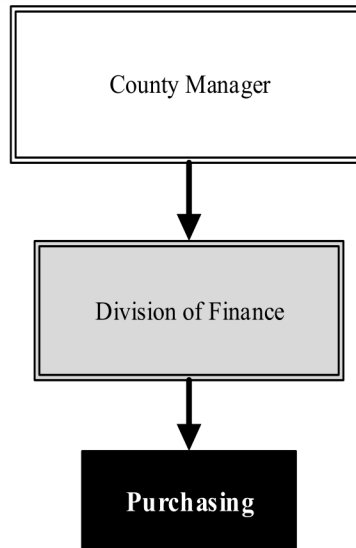
Mission: To allocate resources, protect public assets, and mitigate or eliminate risk by adhering to industry best practices and seeking innovative solutions.

Joe Thomas
Purchasing Director

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Overview

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



Strategic Goals:

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

Highlights

- 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 110 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 2025 included the following:

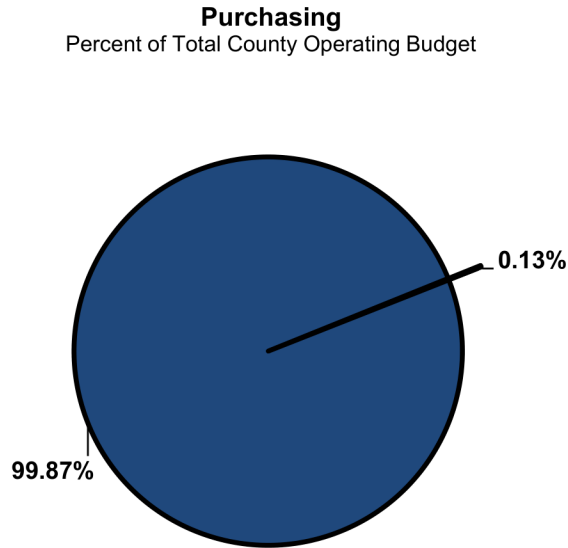
- Percentage of multiple responses for each solicitation: the goal is 93.5 percent and the 2025 actual was 91.2 percent.
- Average number of vendor responses: the goal is for 4.5 vendor responses per solicitation and the 2025 actual was 8.7 responses per solicitation.



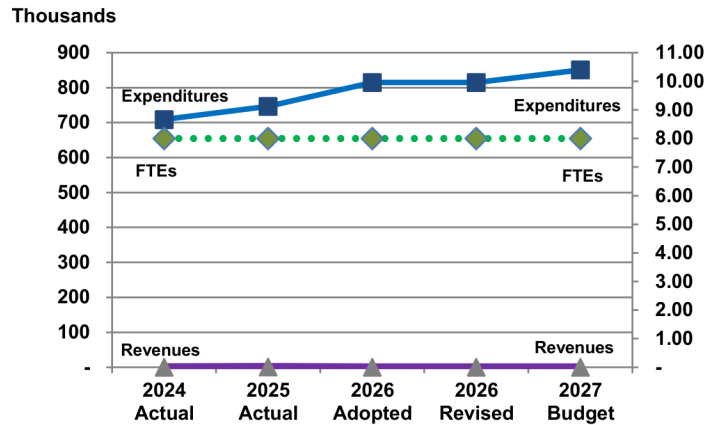
Significant Budget Adjustments

There are no significant adjustments to Purchasing's 2027 Recommended Budget.

Departmental Graphical Summary



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amount Chg '26 Rev.-'27	% Chg '26 Rev.-'27
Expenditures							
Personnel	647,048	692,380	724,820	724,820	760,584	35,764	4.93%
Contractual Services	52,062	52,654	80,000	80,000	80,000	-	0.00%
Debt Service	-	-	-	-	-	-	-
Commodities	9,925	1,117	10,000	10,000	10,000	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	709,035	746,150	814,820	814,820	850,584	35,764	4.39%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	26	1,091	-	-	-	-	-
Total Revenues	26	1,091	-	-	-	-	-
Full-Time Equivalents (FTEs)							
Property Tax Funded	8.00	8.00	8.00	8.00	8.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	8.00	8.00	8.00	8.00	8.00	-	0.00%

Budget Summary by Fund

Fund	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amount Chg '26 Rev.-'27	% Chg '26 Rev.-'27
General Fund	709,035	746,150	814,820	814,820	850,584	35,764	4.39%
Total Expenditures	709,035	746,150	814,820	814,820	850,584	35,764	4.39%

Significant Budget Adjustments from Prior Year Revised Budget

Expenditures	Revenues	FTEs
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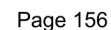
Total	-	-	-
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Budget Summary by Program

Program	Fund	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	% Chg '26 Rev.-'27	26'-27' FTEs
Purchasing	110	709,035	746,150	814,820	814,820	850,584	4.39%	8.00

Personnel Summary by Fund

2027 Recommended Budget



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.*

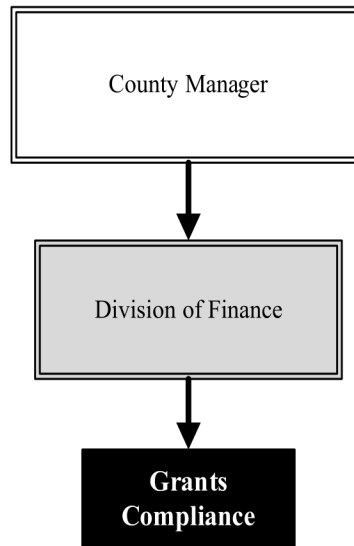
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Grants Compliance Director
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Overview

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 Department of Aging and Disabilities, COMCARE, and the Health Department 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 updated the Grant Applications and Award Management Policy in 2025 and created a Grants Procedure Manual to accompany the updated policy
- The 2025 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 2025:

- In 2025, Sedgwick County completed the spending of \$25.0 million of American Rescue Plan Act (ARPA) funding passed through from the State of Kansas for construction of the South Central Regional Mental Health Hospital.
- Sedgwick County's 2025 financial audit resulted in a clean, or unmodified, opinion of the County's financial performance.
- In 2025, the Grants Compliance team worked to update the Grant Applications and Award Management Policy. A Grants Procedure Manual was created including detailed instructions for applying for, managing, and closing grants.

Strategic Results

The Grants Compliance Department started its first year by updating policies and procedures, creating supplemental documents and forms, and offering trainings in grants management and compliance. The Grant Applications and Award Management Policy was updated and adopted by the BOCC on July 23, 2025. Procedures and forms were created or updated maintaining compliance and building consistency in grants management across County departments.

Grants Compliance had the following strategic goals and results for 2025:

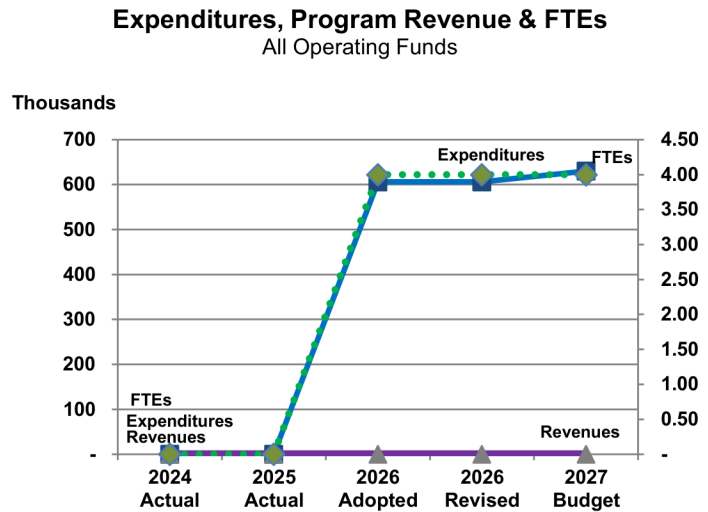
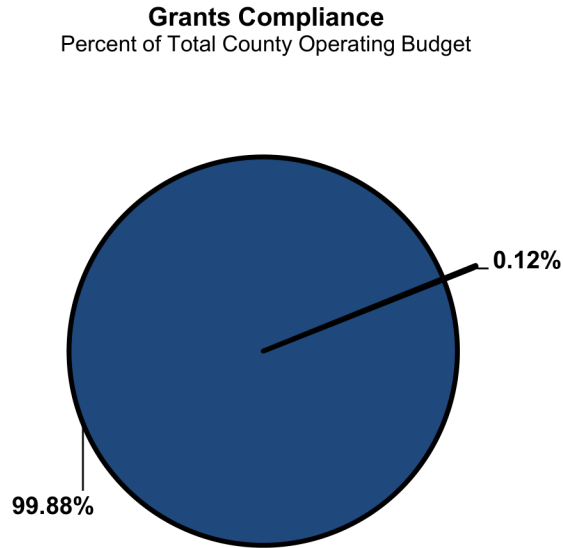
- Have zero findings related to grant management from the Single Audit. In 2025, there were no findings from the single audit.
- Have 100.0 percent of financial or programmatic reports submitted on or before their respective deadline. Grants compliance met this strategic goal in 2025.
- Have 100.0 percent completion percentage on compliance training for relevant staff. In 2025, Grants Compliance was able to meet this goal.



Significant Budget Adjustments

There are no significant adjustments to the Grants Compliance's 2027 Recommended Budget.

Departmental Graphical Summary



Budget Summary by Category

	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amount Chg '26 Rev.-'27	% Chg '26 Rev.-'27
Expenditures							
Personnel	-	-	380,877	380,877	405,135	24,258	6.37%
Contractual Services	-	-	210,000	210,000	210,000	-	0.00%
Debt Service	-	-	-	-	-	-	-
Commodities	-	-	15,000	15,000	15,000	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	-	-	605,877	605,877	630,135	24,258	4.00%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Full-Time Equivalents (FTEs)							
Property Tax Funded	-	-	4.00	4.00	4.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	-	-	4.00	4.00	4.00	-	0.00%

Budget Summary by Fund

Fund	2024 Actual	2025 Actual	2026 Adopted	2026 Revised	2027 Budget	Amount Chg '26 Rev.-'27	% Chg '26 Rev.-'27
County General	-	-	605,877	605,877	630,135	24,258	4.00%
Total Expenditures	-	-	605,877	605,877	630,135	24,258	4.00%

Expenditures	Revenues	FTEs
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Total	-	-	-
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2027 Recommended Budget



Personnel Summary by Fund

[illegible]