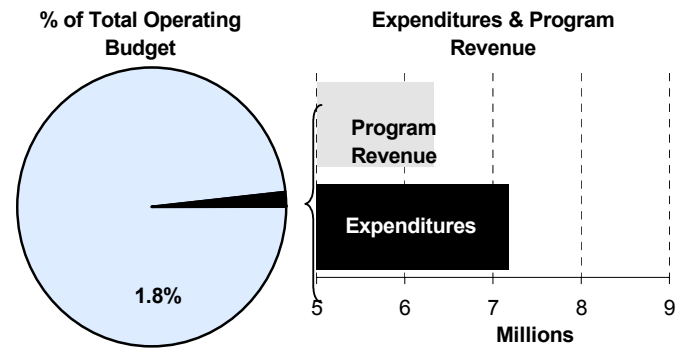
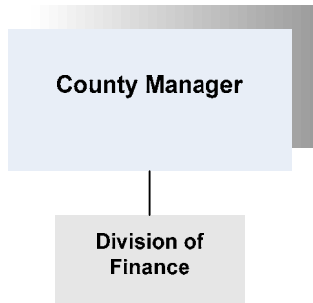




Chris Chronis
 Chief Financial Officer
 525 N. Main, Suite 823
 Wichita, Kansas 67203
 316-660-7591
cchronis@sedgwick.gov

Mission:

- To assure Sedgwick County government and citizens of proper use of County resources and informed financial decision-making.



Program Information

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. To assure the County’s financial resources are properly utilized in an efficient and effective manner, four departments comprise the Division. They include: Accounting, Budget, Purchasing, and Risk Management.

The Division of Finance is also extensively involved in the County’s Enterprise Resource Planning (ERP) project. The ERP project continues to improve the delivery of services to the County’s citizenry. Preparation for a major upgrade to the system is underway. This upgrade will provide improved access to data by warehousing information from multiple County systems to one database to provide the ability to cross reference non-financial data with financial data to enhance the quality of information available for decision-making.

The Division of Finance is also responsible for training all County employees involved with conducting financial business using the SAP system. An initial and refresher training covers payroll entry, funds management, purchasing, and the accounts payable process. The Division of Finance also conducts internal control audits to assure conformance with established procedures and payroll audits on all County departments to ensure compliance with the Fair Labor Standards Act (FLSA) and County time reporting policies. This effort involves surveys, audits of payroll records and interviews of County employees.

Sedgwick County’s financial plan is also prepared by the Finance Division as a tool for County Commissioners and management. The financial plan enables decision makers to evaluate potential projects and operating budget initiatives in the context of the County’s ability to pay for them and with recognition of potential future impacts on taxes and fund balances. In turn, this long-term planning ensures informed financial decisions.

Revenues displayed in the Division of Finance include all tax revenue deposited into the General Fund. These

revenues support all General Fund departments in the County. Due to the way this revenue is recorded, all other departments in the General Fund will not display tax revenue on their individual department page. However, the funding source of the expenditures will be indicated on the pages under "Budget Summary by Fund."

Sedgwick County received an unqualified audit opinion for the calendar year ending December 31, 2007. An unqualified opinion is the highest opinion an entity can receive. In non-accounting terms, there are three principal questions the auditors look to answer that the County successfully satisfied. They are:

- Are the financial statements fairly stated in accordance with generally accepted accounting principles and can the governing body rely on the financial statements?
- Are there adequate internal controls in place over the financial affairs of the County and do they function as intended?
- Did Sedgwick County comply with all relevant federal, state, and local laws?

Departmental Sustainability Initiatives

The departments within the Division of Finance have taken steps to contribute to the economic sustainability of the community. Sound financial practices by Sedgwick County reflect positively on the whole community. Also, the Division of Finance provides professional, accurate, and transparent financial documents and data when needed.

To mitigate their impact on the environment, the departments within the Division of Finance strive for environmental sustainability. Their efforts include recycling paper, using electronic files and implementing new technologies to reduce paper usage, and promoting carpooling to conferences, meetings, and trainings whenever possible. The Division of Finance also has

staff members who serve on the County's Sustainability Task Force and the Waste Minimization Team.

Regarding social equity, the Division of Finance has taken steps to ensure that services are provided in a fair and equitable manner. One way this is done it by providing financial documents to the public in multiple formats including on CD, on the County's website, and in hard copy. The Purchasing department also provides trainings to all departments and vendors who wish to learn more about the purchasing process.

The Division of Finance also continually seeks efficiencies in division operations and strives for financial sustainability. This has been done through the enhancement of the vendor payment process to make it more efficient; analyzing programs and processes for County departments; and maintaining a fair, open and competitive purchasing process.

Department Accomplishments

Accomplishments in 2007 included maintaining the County's outstanding credit ratings of AAA (FitchRatings), AA1 (S&P), and AA+ (Moody's); earning the Certificate of Achievement in Financial Reporting for the 26th consecutive year and earning the Distinguished Budget Presentation Award for the 24th consecutive year. The Division

also presents GAAP (Generally Accepted Accounting Principles) based quarterly financial reports to the Board of County Commissioners to complement the Comprehensive Annual Financial Report.

Budget Adjustments

Changes to the Division of Finance's 2009 budget reflect increases in benefit costs and a 4.0 percent salary pool for employees. The budget also reflects a 3.0 percent increase in contractals, commodities, and capital equipment from the 2008 Adopted budget.

Alignment with County Values

- **Accountability -**
Employees of the Division of Finance are accountable for all aspects of the County's financial management with the exception of property tax administration
- **Open Communication -**
The Division of Finance provides transparent financial documents to citizens and other customers

Goals & Initiatives

- **Provide accurate, timely analysis and data to those who need it to make good decisions**
- **Deliver financial management services of the highest quality possible within the applicable resource and time constraints**
- **Continuously improve the timeliness and quality of information and services provided by the Division of Finance**

Awards & Accreditations

- GFOA's Certificate of Achievement in Financial Reporting
- GFOA's Distinguished Budget Presentation Award

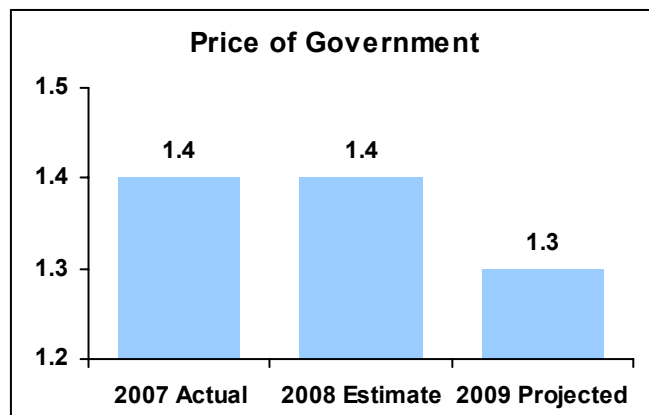


PERFORMANCE MEASURE HIGHLIGHTS

The following chart illustrates performance measure highlights of the Division of Finance.

Price of Government -

- Measure of the cents per dollar of personal income for government services.

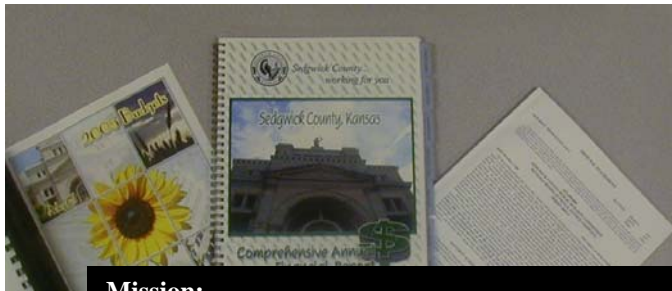


Department Performance Measures

Key Performance Indicator	2007 Actual	2008 Est.	2009 Proj.
Price of Government (cents per dollar of personal income)	1.4	1.4	1.3

Other Performance Measures

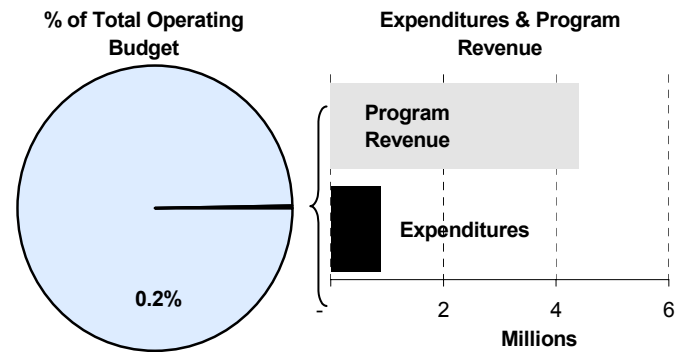
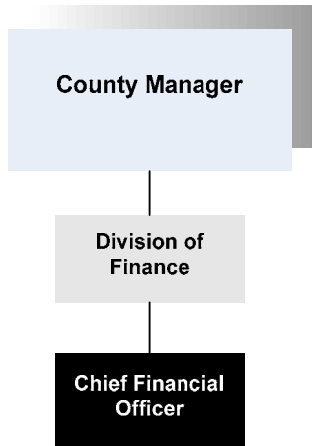
Number of budgetary funds with an ending unreserved fund balance below the minimum balance requirements for all funds subject to the fund balance policy	2	1	1
Pertinent management letter and audit findings	0	0	0
Percent of County purchases awarded after multiple vendors' responses	94.50%	93.50%	93.50%
Annual cost of risk per employee	\$1,132	\$939	\$900



Chris Chronis
 Chief Financial Officer
 525 N Main, Suite 823
 Wichita, Kansas 67203
 316-660-7591
cchronis@sedgwick.gov

Mission:

- To allocate resources for basic and essential services while maintaining long-term financial health for Sedgwick County.



Program Information

The Chief Financial Officer (CFO) is accountable for the financial management of Sedgwick County. Responsibilities of the CFO include serving as a financial advisor to the County Manager and the Board of County Commissioners, supervising the Accounting, Budget, Purchasing, and Risk Management departments, and conducting special studies on financial projects.

The CFO is also responsible for strategic financial planning and debt issuance, as well as developing and monitoring compliance. Established procedures, policies, and financial controls are the tools used to monitor compliance. Sedgwick County’s financial plan is a tool for the County Commission and management. It enables decision makers to evaluate potential capital projects and operating budget initiatives in the context of the County’s ability to pay for them and their impacts on future County tax rates and fund balances. This long-term planning ensures informed financial decisions.

Sedgwick County’s sound financial management continues to be recognized with excellent credit ratings

from the three major bond rating services. High credit ratings are important because they reduce the interest rate the County pays on future bond issues, and can save taxpayers a considerable amount of money. It also shows excellent financial management decision-making.

Currently, Fitch Ratings has given Sedgwick County its highest credit rating, AAA. Standard & Poor's has assigned a rating of AA+. This is the second highest rating possible. Moody's Investor Services has given a rating of Aa1, also the second highest rating given. Sedgwick County’s ratings have been consistent since 2000.

These high bond ratings are also due in part to Sedgwick County’s debt management policy. Sedgwick County issues bonds to finance projects like roads, bridges, special assessments, and certain types of building improvements. The debt management policy prescribes when and how the County may borrow money through the issuance of bonds and temporary notes, and sets limits on the amount of debt the County may issue.

Sedgwick County’s investment policy was adopted by the Board of County Commissioners in February 1999 and approved by the State of Kansas Pooled Money Investment Board effective October 1, 1999. The policy delegates to the Chief Financial Officer the power to invest "idle funds" not immediately needed to pay the County’s bills, and directs the CFO to pursue the objectives of safety, liquidity, and yield.

Another function of the CFO is the oversight of the Division of Finance’s role in the County’s special assessment policy. Sedgwick County assists developers by constructing infrastructure such as roads and sewers in new subdivisions, and assessing the cost of these improvements to benefited property owners. These charges, called special assessments, may be paid in full at the conclusion of the project but more typically are paid in equal annual or bi-annual installments over a 15-year period. The County’s special assessment policy addresses the procedures for establishing and administering special assessments.

Departmental Sustainability Initiatives

The Chief Financial Officer constantly seeks efficiencies in County operations and continues to strive for financial and institutional sustainability. In 2007, the CFO's office implemented the finance blueprint. The blueprint consolidates entry in the County’s financial system at the division level by finance employees who are located in the field. This allows County operating departments to concentrate on providing services to citizens while Finance ensures consistent data entry across the organization; adherence to policies; and tighter internal controls; all resulting in more reliable information available for management.

To mitigate the Department’s impact on the environment, the Chief Financial Officer encourages recycling and staff coordination of travel by carpooling to conferences, meetings, and trainings whenever possible.

Department Accomplishments

After creation by the Division of Finance, the Sedgwick County Board of County Commissioners adopted a tax increment financing policy on June 11, 2008. Tax increment financing is a tool that enables government to fund infrastructure, land acquisition, and other public investments in private redevelopment projects. The use of tax increment financing allows the sponsoring government to divert taxes levied by it and other governments to pay for those actions. The purpose of the adopted tax increment policy is to guide staff in forming recommendations regarding the approval of TIF districts; provide a framework within which staff and the

Board of County Commissioners can evaluate proposed uses of tax increment financing; and inform the public of the County’s position on the use of tax increment financing and the process through which decisions regarding the use of the tool are made.

In 2008, the Chief Financial Officer received supplemental funding to establish an Internal Audit Function for Sedgwick County. A primary goal of the Division of Finance is to safeguard County assets. With the Internal Auditor, the Division of Finance will better assure that goal by establishing systematic review of activities and developing objectives to evaluate performance and identify opportunities for improvements in their

effectiveness and efficiency. This position will also test compliance with policies, conduct grants compliance auditing, and perform periodic inventories of County assets.

Budget Adjustments

Changes in the Chief Financial Officer’s 2009 budget reflect increases in benefits costs and a 4.0 percent salary pool for employees. The budget also reflects a 3.0 percent increase in contractals, commodities, and capital equipment from the 2008 Adopted budget.

Alignment with County Values

- **Open Communication -**
Make financial documents available to anyone who requests them
- **Accountability -**
Safeguarding County assets through a systematic review process
- **Honesty -**
Preparing and providing transparent and accurate financial documents to ensure informed financial decisions

Goals & Initiatives

- **Develop and implement fiscal strategies to provide adequate resources for County priorities while maintaining a constant price of government**
- **Safeguard County assets**
- **Support the Division of Finance departments in achieving their individual goals**
- **Continue to receive the highest bond rating awarded**

Budget Adjustments From Previous Fiscal Year

Expenditures Revenue FTEs

- No significant overall budgetary adjustments

Total - - -

Budget Summary by Category

Budget Summary by Fund

	2007 Actual	2008 Adopted	2008 Revised	2009 Budget	% Chg. 08-09	2008 Revised	2009 Budget
Expenditures							
Personnel	497,623	637,987	681,538	733,656	7.6%	846,538	883,006
Contractual Services	165,967	140,000	160,000	141,350	-11.7%		
Debt Service	-	-	-	-			
Commodities	5,350	5,000	5,000	8,000	60.0%		
Capital Improvements	-	-	-	-			
Capital Equipment	-	-	-	-			
Interfund Transfers	-	-	-	-			
Total Expenditures	668,939	782,987	846,538	883,006	4.3%	846,538	883,006
Revenue							
Taxes	125,986,046	119,205,116	119,205,116	127,940,023	7.3%		
Intergovernmental	80,638	106,601	106,601	83,527	-21.6%		
Charges For Service	17,507	30,488	30,488	17,548	-42.4%		
Other Revenue	6,344,620	5,297,565	5,297,565	6,713,339	26.7%		
Total Revenue	132,428,811	124,639,770	124,639,770	134,754,436	8.1%		
Full-Time Equivalents (FTEs)	11.00	9.00	11.00	11.00	0.0%		

Budget Summary by Program

Program	Fund	Expenditures				% Chg. 08-09	Full-Time Equivalents (FTEs)		
		2007 Actual	2008 Adopted	2008 Revised	2009 Budget		2008 Adopted	2008 Revised	2009 Budget
CFO	110	668,939	782,987	846,538	883,006	4.3%	9.00	11.00	11.00
Total		668,939	782,987	846,538	883,006	4.3%	9.00	11.00	11.00

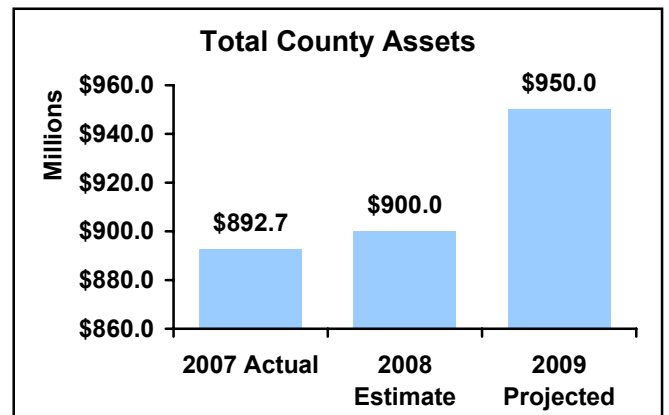


PERFORMANCE MEASURE HIGHLIGHTS

The following chart illustrates performance measure highlights of the Chief Financial Officer.

Total County Assets -

- Measures Sedgwick County’s total assets at the end of each given year. Total assets are calculated on a full accrual basis.



Department Performance Measures

Key Performance Indicator	2007 Actual	2008 Est.	2009 Proj.
Total County assets	\$892.7M	\$900.0M	\$950.0M

Other Performance Measures

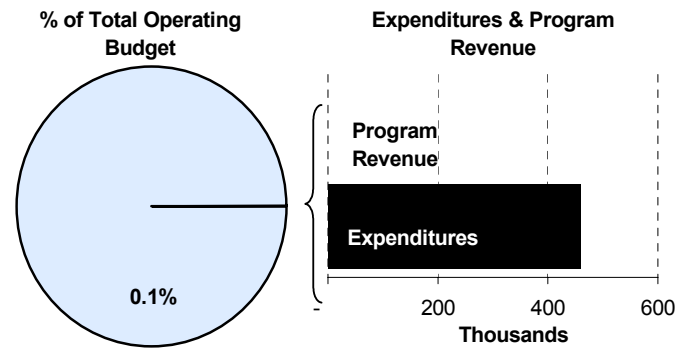
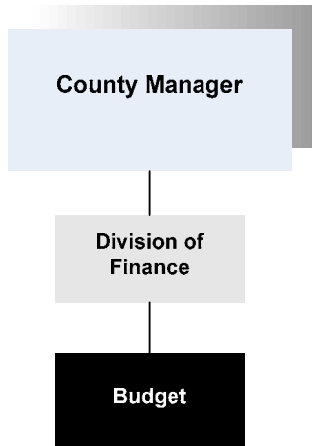
General Fund unreserved fund balance at year end	\$53.0M	\$62.0M	\$60.0M
Standard & Poor’s bond rating	AA+	AA+	AA+
Moody’s bond rating	Aa1	Aa1	Aa1
Fitch bond rating	AAA	AAA	AAA
Financial management cost per citizen	\$5.37	\$7.75	\$8.07
Investment portfolio size	\$586.3M	\$550.0M	\$450.0M
County debt per citizen	\$307	\$402	\$396



David Miller
Budget Director
525 N Main, Suite 1150
Wichita, Kansas 67203
316-660-7145
drmiller@sedgwick.gov

Mission:

- To allocate resources for basic and essential services while maintaining long-term financial health for Sedgwick County.



Program Information

Adhering to municipal budget law in the Kansas Statutes (K.S.A.), the Budget Office manages the development and production of Sedgwick County’s adopted budget, implements the operating and capital improvement budget, and provides special analysis of budget and financial issues. The main statutes, collectively called the budget law, are contained in K.S.A. 79-2925 to 79-2937. The annual budget provides the county expenditure authority to levy taxes to finance expenditures. Additionally, the annual budget is utilized by the County Clerk to levy the related taxes (K.S.A. 79-2930).

All money that belongs to the County must be included in the annual budget and a separate itemized statement must be included in the budget for each fund, and must show receipts and expenditures for the prior year, current year and the proposed budget year. K.S.A. 79-2934 states budgeted transfers from one fund to another fund must be authorized by statute and the Budget Office monitors this throughout the entire year. Budget also prepares the certified budget for the State of Kansas that

must be submitted to the County Clerk by August 25 (K.S.A. 79-1801).

Essential responsibilities of the Budget Office are assisting the County Manager in the development of his recommended budget, responding to inquiries of elected officials and the public, monitoring spending by departments, analyzing and recommending County programs and initiatives, and ensuring statutes and resolutions are adhered to regarding annual spending. The Budget Office also prepares the five-year financial plan, develops revenue estimates, produces the Quarterly Financial Report, and assists departments with strategic planning and process improvement initiatives.

Development of the adopted budget is a joint effort between departments, the Budget Office, the County Manager’s Office, and the Board of County Commissioners. The budget is developed in different phases to ensure statutory deadlines are met and development of the budget occurs in a manner that provides all parties an opportunity to participate in the process and provide their valuable input.



The Budget Office strives to meet the needs of multiple customers including the citizens of Sedgwick County, the Board of County Commissioners, the County Manager, appointed officials, other Sedgwick County elected officials, departments, the State of Kansas, bond rating agencies, and any person that obtains or requests budgetary financial information from the County.

Departmental Sustainability Initiatives

The Budget Office contributes to the economic sustainability in the community by producing and providing professional and transparent financial documents. Potential investors and businesses looking to do business in Sedgwick County can make more informed decisions about our community if thorough and accurate financial documents are available for use.

In order to mitigate its impact on the environment, the Budget Office replaced their old shared printer with a new technology that will reduce the weight of replacement cartridges from the supplier, reducing costs and more importantly, fuel costs for shipping. Additionally, Budget staff participates on the County’s Waste Minimization Team and Sustainability Task Force. The Budget Office also recycles cans and paper and coordinates travel whenever possible by carpooling to conferences, meetings and trainings.

Social equity is another sustainability component addressed by the Budget Office. In ensuring that the services and assistance are delivered in fair and equitable manner, Budget produces public documents in multiple formats. Documents are available on the County website, in print, and on CD. They are then sent to local libraries and small municipalities to ensure the public is provided the necessary information for participating in the budget process.

In regard to Sedgwick County’s financial and institutional viability, the Budget Office is constantly utilized to analyze potential programs, grants and agenda

items for the leadership of Sedgwick County to provide the necessary details for making informed decisions regarding the financial impact on the organization. The Quarterly Financial Report is developed in coordination with Accounting and provides leadership the benefit of receiving a regular snapshot on the financial health of the organization in a timely manner in lieu of waiting for annual information provided in the budget. Budget also provides a Financial Plan Live for leadership during the budget process, allowing them to see in real time how decisions will impact future years.

Department Accomplishments

For 24 consecutive years Sedgwick County has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award. The Budget Awards Program is designed to encourage governments to prepare budget documents of the highest quality to meet the needs of decision-makers and citizens.

One initiative of the Budget Office is to work closely with ERP in order to incorporate the Key Performance Indicator results for departments into all budget documents and the Quarterly Financial Report. This will provide citizens, leadership and departments with direct results of operations and will assist in determining future program funding levels.

Alignment with County Values

- **Accountability -**
Budget’s monitoring of unreserved fund balances and reporting findings in published reports hold Budget accountable to the fund balance policy. Performance based budgeting also ensures accountability and is a top consideration when determining the allocation of resource
- **Honesty and Open Communication -**
Increasing citizen participation ensures open communication occurs during budget development by providing an easy to read document that fully discloses the necessary information for making informed decisions

Goals & Initiatives

- **Maintain unreserved fund balances as directed by the fund balance policy**
- **Develop a performance based budgeting process**
- **Increase citizens’ participation in the budget process**

Awards & Accreditations

- Government Finance Officers Association Distinguished Budget Presentation Award

Budget Adjustments

Changes to the Budget Office’s 2009 budget reflect increases in benefits costs and a 4.0 percent salary pool for employees. The budget also reflects a 3.0 percent increase in contractuals, commodities, and capital equipment from the 2008 Adopted budget. A future challenge for the Office will be developing budgets to pay for upcoming capital projects and new programs while continuing to maintain a structurally balanced budget.

Budget Adjustments From Previous Fiscal Year

Expenditures Revenue FTEs

- No significant overall budgetary adjustments

Total - - -

Budget Summary by Category

Budget Summary by Fund

Expenditures	2007	2008	2008	2009	% Chg.	Expenditures	2008	2009
	Actual	Adopted	Revised	Budget	08-09		Revised	Budget
Personnel	374,559	421,423	421,423	439,286	4.2%	General Fund	441,374	459,835
Contractual Services	11,649	11,712	11,712	13,063	11.5%			
Debt Service	-	-	-	-	-			
Commodities	4,333	8,239	8,239	7,486	-9.1%			
Capital Improvements	-	-	-	-	-			
Capital Equipment	-	-	-	-	-			
Interfund Transfers	-	-	-	-	-			
Total Expenditures	390,541	441,374	441,374	459,835	4.2%	Total Expenditures	441,374	459,835
Revenue								
Taxes	-	-	-	-	-			
Intergovernmental	-	-	-	-	-			
Charges For Service	-	-	-	-	-			
Other Revenue	-	-	-	-	-			
Total Revenue	-	-	-	-	-			
Full-Time Equivalents (FTEs)	6.00	6.00	6.00	6.00	0.0%			

Budget Summary by Program

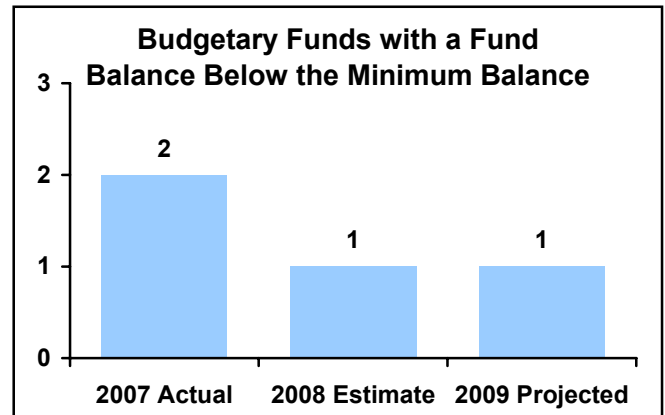
Program	Fund	Expenditures				2009 Budget	% Chg. 08-09	Full-Time Equivalents (FTEs)		
		2007 Actual	2008 Adopted	2008 Revised	2008 Adopted			2008 Revised	2009 Budget	
Budget Office	110	390,541	441,374	441,374	459,835	4.2%	6.00	6.00	6.00	
Total		390,541	441,374	441,374	459,835	4.2%	6.00	6.00	6.00	

PERFORMANCE MEASURE HIGHLIGHTS

The following chart illustrates performance measure highlights of the Budget Office.

Number of Budgetary Funds with an Ending Fund Balance Below the Minimum Balance for All Funds Subject to the Fund Balance Policy -

- Measure ensures that the funds that must abide by the fund balance policy are monitored to properly maintain solvency for the purpose of delivery of services as outlined by the funds establishment. The balance is calculated at the end of the calendar year to determine if the policy has been followed as outlined.



Department Performance Measures

Key Performance Indicator	2007 Actual	2008 Est.	2009 Proj.
Number of budgetary funds with an ending unreserved fund balance below the minimum balance requirements for all funds subject to the fund balance policy	2	1	1

Other Performance Measures

Accuracy of financial plan revenue projections – property tax supported funds (excludes transfers from other funds) (- indicates under estimated, + indicates over estimated) (Based on financial plan completed after 2006 budget adoption dated 10-4-05)	-6.4%	+/-5.0%	+/-5.0%
Accuracy of financial plan expenditure projections – property tax supported funds (excludes transfers from other funds) (- indicates under estimated, + indicates over estimated) (Based on financial plan completed after 2006 budget adoption dated 10-4-05)	2.7%	+/-5.0%	+/-5.0%
Received GFOA distinguished budget presentation award	Yes	Yes	Yes
Percent of budgeted revenue collected (certified funds)	108%	100%	100%
Average number of working days to complete quarterly report after the closing of the quarter	13	13	13
Projects returned by executive management for revision because of errors	0	0	0
Printed errors disclosed by subsequent viewers	0	5	5
Number of external training sessions conducted	9	9	9

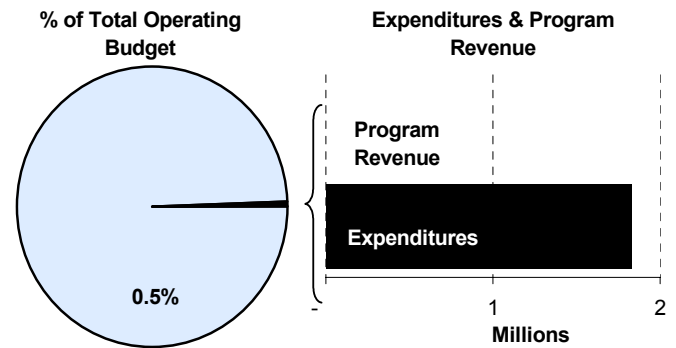
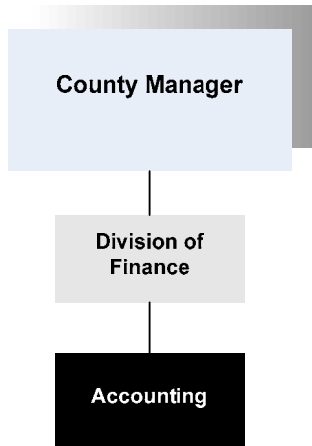




Anne Smarsh
 Director of Accounting
 525 N Main, Suite 823
 Wichita, Kansas 67203
 316-660-7147
asmarsh@sedgwick.gov

Mission:

- To effectively manage County financial resources, assure compliance with applicable laws and policies governing County financial transactions, and provide timely and accurate information about the County’s financial position.



Program Information

Broadly defined, the Accounting Department’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 Accounting provides across the entire County. More specifically, the Accounting Department maintains the County’s general ledger to ensure financial transactions are recorded appropriately in accordance with Generally Accepted Accounting Principles (GAAP). The Accounting Department also coordinates external audit activities, produces interim and annual financial reports and serves to provide an adequate internal control structure to safeguard County assets.

There are multiple state statutes that guide the Accounting Department’s activities. These statutes stipulate business processes, investments, vendor payments, accounting records, records retention, fund restrictions, unclaimed property, and other activities. Accounting is also governed by state and federal compliance rules for many areas, like wage and vendor

tax compliance. In turn, the Accounting Department works to prudently manage County financial resources, assure compliance with applicable laws and policies governing financial transactions, and provide timely and accurate information about Sedgwick County’s financial position to those who need such information.

Major functions performed by the Accounting Department include:

- Cash management and investment activities
- Debt management
- Grants management
- Accounts payable
- Payroll
- Revenue management
- Disposition of surplus property

Investing “idle funds” in secure investments until money is needed to pay for expenses is one of the primary roles of the Accounting Department. This is particularly important for Sedgwick County since Accounting issues checks to pay bills weekly and payroll bi-weekly.

Departmental Sustainability Initiatives

The Accounting Department’s role in contributing to the economic sustainability in the community is to provide accurate financial information when needed. This information helps County management demonstrate why Sedgwick County is a great place to live, work, and develop new businesses. Good financial information is also important to the accuracy of projections and estimates which are made by various departments to reach their service goals and enhance their missions.

To mitigate their impact on the environment, the Accounting Department participates in multiple environmentally friendly activities. These include participating in recycling paper and utilizing electronic files rather than paper when possible. Additionally, the Accounting Department posts electronic reports to the County website so that more citizens can access the information without requiring hard copies of extensive reports.

Regarding financial and institutional viability, the Accounting department has made multiple decisions to improve its efficiency and effectiveness. First, during the 2008 budget year Accounting eliminated one position from its accounts payable team, yet enhanced the vendor payment process by eliminating a bottleneck in the scanning process. Also, the order of processing was reworked to improve processing times.

Second, Accounting is currently partnering with DIO and ERP to implement a process to electronically workflow accounts payable documents along with the financial system entry document(s). This will cut down on hard copy paper flow and number of copies made and filed by departments, and will improve the availability of document information to SAP users.

Third, Accounting’s surplus property business model is being broken down and rebuilt “from the ground up”. This is being done in an effort to improve services to

internal department customers as well as to increase the revenue received from surplus sales.

Department Accomplishments

One new initiative for the Accounting Department is the creation of an annual financial report to citizens. The purpose of this publication is to concisely present, in a brochure-type document, the actual financial results of the County for the previous fiscal year. The report will provide community highlights as well as key County service indicators which will enable citizens to gain a quick view of the County “business.” Citizens will also be directed to the Sedgwick County website for more detailed financial information in the Comprehensive Annual Financial Report (CAFR) or budget documents. The end goal is a more financially transparent Sedgwick County.

The Accounting Department is addressing succession planning and staff development through training opportunities from the Government Finance Officers Association (GFOA) and by staying current with both grant making and federal and state regulatory requirements. Both organizational and personal leadership development are the focus of departmental training for all Accounting team members. Employees are given growth opportunities in all areas of their careers and encouraged to develop their skills. Cross-training is also emphasized throughout the

department.

Budget Adjustments

The only change is an increase in merchant service fees in the Revenue Management cost center. As more citizens use electronic payment options (debit and credit cards), Accounting incurs an increase in these fees. Merchant service fees are considered a necessary cost of doing business with the taxpayers of Sedgwick County.

Alignment with County Values

- **Honesty -**
Providing financial information in a transparent manner
- **Commitment -**
Providing quality services to employees, vendors and citizens
- **Open Communication -**
Engaging the public and encouraging them to utilize financial information as they evaluate the services provided by Sedgwick County

Goals & Initiatives

- **To produce accurate financial information for effective decision-making**
- **Enhance and protect revenue capacity**
- **Make accurate payments, on time, to employees and vendors**

Awards & Accreditations

- **Government Finance Officers Association Certificate of Excellence in Financial Reporting**

Budget Adjustments From Previous Fiscal Year

Expenditures Revenue FTEs

- No significant overall budgetary adjustments

Total - - -

Budget Summary by Category

Budget Summary by Fund

	2007 Actual	2008 Adopted	2008 Revised	2009 Budget	% Chg. 08-09	Expenditures	2008 Revised	2009 Budget
Expenditures						General Fund	1,708,338	1,829,550
Personnel	661,851	740,503	740,503	762,080	2.9%			
Contractual Services	215,859	952,445	911,595	1,027,870	12.8%			
Debt Service	-	-	-	-	-			
Commodities	23,784	35,390	56,240	39,600	-29.6%			
Capital Improvements	-	-	-	-	-			
Capital Equipment	-	-	-	-	-			
Interfund Transfers	-	-	-	-	-			
Total Expenditures	901,495	1,728,338	1,708,338	1,829,550	7.1%	Total Expenditures	1,708,338	1,829,550
Revenue								
Taxes	-	-	-	-	-			
Intergovernmental	-	-	-	-	-			
Charges For Service	-	-	-	-	-			
Other Revenue	15,293,333	6,610,070	6,610,070	7,598,688	15.0%			
Total Revenue	15,293,333	6,610,070	6,610,070	7,598,688	15.0%			
Full-Time Equivalents (FTEs)	12.00	12.00	12.00	12.00	0.0%			

Budget Summary by Program

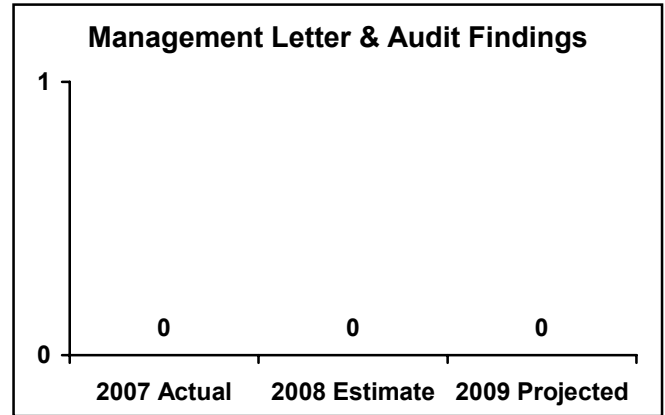
Program	Fund	Expenditures				2009 Budget	% Chg. 08-09	Full-Time Equivalents (FTEs)		
		2007 Actual	2008 Adopted	2008 Revised	2008 Adopted			2008 Revised	2009 Budget	
Accounts Payable	110	219,306	250,579	250,579	251,066	0.2%	4.00	4.00	4.00	
Payroll	110	115,246	129,949	129,949	137,591	5.9%	2.00	2.00	2.00	
Revenue Management	110	386,533	1,024,369	1,011,019	1,123,017	11.1%	2.00	3.00	2.00	
General Accounting	110	180,409	323,441	316,791	317,875	0.3%	4.00	3.00	4.00	
Total		901,495	1,728,338	1,708,338	1,829,550	7.1%	12.00	12.00	12.00	

PERFORMANCE MEASURE HIGHLIGHTS

The following chart illustrates performance measure highlights of the Accounting Department.

Pertinent Management Letter and Audit Findings -

- Measure of the number of pertinent management letter and audit findings. All governments will routinely receive comments, observations and recommendations for improvement, but findings are defined as more critical and material in scope and imply a significant problem.



Department Performance Measures

Key Performance Indicator	2007 Actual	2008 Est.	2009 Proj.
Pertinent management letter and audit findings	0	0	0

Other Performance Measures

Investment return compared to benchmark	+	+	+
Maintain minimum debt rating of AA+ (S&P)	Yes	Yes	Yes
Process vendor payments within average 7 days of document entry	3.4	4.0	4.0
Percent of planned payroll audits completed	100%	95%	96%
Average number of off-cycle payroll payments per period	4	2	2
Comments received from GFOA Financial Reporting Review	5	4	5

• 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. 2009 improvement projects include enhancing technology usage and compliance reporting improvements.

Fund(s): General Fund 110

72001-110

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	201,606	201,629	201,629	201,066	-0.3%
Contractual Services	7,301	30,900	23,400	30,000	28.2%
Debt Service	-	-	-	-	-
Commodities	10,400	18,050	25,550	20,000	-21.7%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	219,306	250,579	250,579	251,066	0.2%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	34,309	-	-	-	-
Total Revenue	34,309	-	-	-	-
Full-Time Equivalents (FTEs)	4.00	4.00	4.00	4.00	0.0%

Goal(s):

- Ensure compliance with filing requirements of external agencies
- Enhance vendor relationships
- Provide prompt payment for properly authorized invoices

• 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 conduct internal audits of payroll system compliance in all County departments and offer recommendations for improvements.

Fund(s): General Fund 110

72002-110

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	104,140	119,149	119,149	124,091	4.1%
Contractual Services	5,547	6,800	6,800	6,500	-4.4%
Debt Service	-	-	-	-	-
Commodities	5,559	4,000	4,000	7,000	75.0%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	115,246	129,949	129,949	137,591	5.9%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	429	-	-	455	-
Total Revenue	429	-	-	455	-
Full-Time Equivalents (FTEs)	2.00	2.00	2.00	2.00	0.0%

Goal(s):

- Provide convenient and quality payroll services to all Sedgwick County employees
- Ensure accurate and timely payment of payroll-related liabilities and compliance with filing requirements of external agencies
- Perform payroll compliance audits and work with department personnel when enhancements are needed



• Revenue Management

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

In the 2008 budget, merchant services fees for tax and fee payments were shifted from the Treasurer's Office to Revenue Management. As more citizens use electronic payment options (debit and credit cards), Revenue Management incurs an increase in these fees. Merchant service fees are considered a necessary cost of doing business with the taxpayers of Sedgwick County.

Fund(s): General Fund 110

72003-110

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	199,378	160,284	160,284	164,047	2.3%
Contractual Services	184,509	854,745	841,395	951,370	13.1%
Debt Service	-	-	-	-	-
Commodities	2,646	9,340	9,340	7,600	-18.6%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	386,533	1,024,369	1,011,019	1,123,017	11.1%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	15,258,596	6,610,070	6,610,070	7,598,233	14.9%
Total Revenue	15,258,596	6,610,070	6,610,070	7,598,233	14.9%
Full-Time Equivalents (FTEs)	3.00	2.00	3.00	2.00	-33.3%

Goal(s):

- Enhance and protect the revenue capacity of Sedgwick County government
- Provide internal control structure to safeguard departmental petty cash and change funds
- Assist departments with grant-seeking and compliance reporting requirements

• 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. 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): General Fund 110

72004-110

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	156,726	259,441	259,441	272,875	5.2%
Contractual Services	18,503	60,000	40,000	40,000	0.0%
Debt Service	-	-	-	-	-
Commodities	5,179	4,000	17,350	5,000	-71.2%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	180,409	323,441	316,791	317,875	0.3%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Full-Time Equivalents (FTEs)	3.00	4.00	3.00	4.00	33.3%

Goal(s):

- Produce accurate and timely financial reports to enhance the management decision-making process
- Invest idle funds to preserve capital and minimize risk while maximizing return on investment
- Provide financial analysis support to all departments

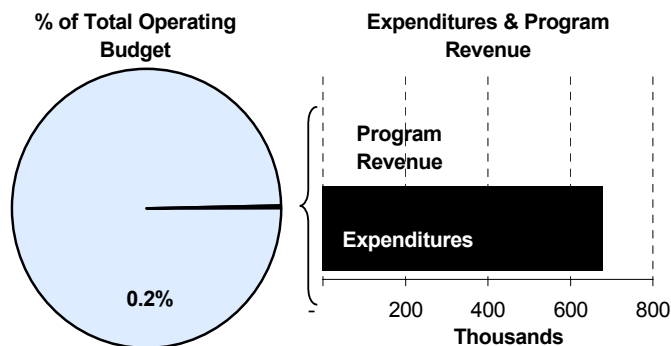
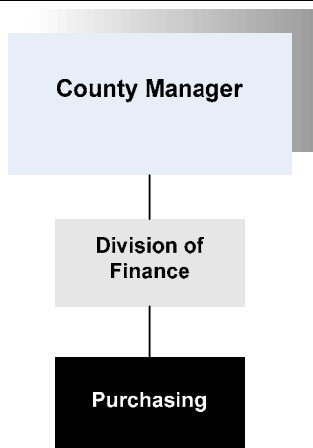




Iris Baker
 Purchasing Director
 525 N Main, Suite 823
 Wichita, Kansas 67203
 316-660-7260
ibaker@sedgwick.gov

Mission:

- To facilitate the procurement of all necessary quality products and services for Sedgwick County by following all applicable rules and laws governing government procurement in order to protect the monetary assets through prudent expenditures of taxpayers’ monies.



Program Information

The Purchasing Department is responsible for facilitating other County departments in procuring the goods and services they need, in compliance with state statutes and Sedgwick County Charter Resolution No. 57. Responsibilities include working with departments to create specifications, negotiating contracts, maintaining relations with vendors, publicizing requests for bids/proposals, and managing travel arrangements for employees traveling on County business.

Adopted on July 21, 2004, Charter 57 ensures purchases are conducted in a manner that provides efficiency, equality, fairness, and accountability.

Charter 57 states, “Whenever a purchase must be offered to responsible vendors the Purchasing Director shall determine the procedure for compliance. Purchases of \$1,500 to \$10,000 shall be offered by informal bid/proposal. Purchases of more than \$10,000 shall be offered by sealed bid/proposal. Any purchase, in lieu of informal or sealed bids or proposals, may be offered to responsible vendors by use of an internet-based auction

or reverse auction service. All requests for bids/proposals shall be advertised at the discretion of the Purchasing Director. Competitive sealed bids/proposals shall be opened at a time and place specified pursuant to said public notice. The Purchasing Director shall make the determination as to whether purchases subject to this Resolution shall be made by request for bids or requests for proposals.”

Charter 57 also establishes a Sedgwick County Board of Bids and Contracts, which is responsible for recommending the purchase of materials, supplies, equipment and services in excess of \$25,000 and approves purchases between \$10,000 and \$25,000 when required. The Board reviews other purchases that may be requested from time to time at the discretion of the Purchasing Director. The Board of Bids and Contracts is composed of five members. The chairperson is the Director of Accounting, and the Director of the Division of Public Works is vice-chairperson. In addition, there is a representative from the Sedgwick County elected officials other than a County Commissioner appointed by the County Manager, one representative from the Eighteenth Judicial District to be determined by the

Chief Judge, and a member at large appointed by the County Manager from a roster listing all division and department directors. Members appointed by the County Manager serve two-year terms and continue serving until a successor is appointed. The County Counselor or an assistant designated by the County Counselor serves in an advisory capacity to the Board.

The Purchasing Department facilitates purchases of goods and services that exceed \$1,500 per transaction. The County Manager approves purchases between \$10,000 and \$25,000 with the low bid being accepted. Purchases in excess of \$25,000 require recommendation of the Board of Bids and Contracts and approval from the Board of County Commissioners. Operating Departments’ personnel are authorized to make purchases of less than \$1,500 using County purchasing cards.

Departmental Sustainability Initiatives

The Purchasing Department contributes to environmental sustainability in multiple ways. Through the use of technology, Purchasing is able to minimize its use of paper in many work processes. Work is also undertaken to reduce unsolicited mail. Additionally, the department recycles paper and cans.

Processes that have been implemented to improve the efficiency and effectiveness of the Department while cutting costs include using e-mail to distribute 95 percent of bids. This reduces paper usage and labor expense to copy and mail the documents. Also, Purchasing utilizes the County website to post all bids and awards, which reduces the number of open records requests. By using the website to share and provide information to all citizens, redundant correspondence is eliminated.

To promote, support and facilitate the creation of wealth and employment operations in our community the Purchasing Department provides a fair, open, and competitive bidding environment for all goods and services. The Purchasing Department ensures that

services and assistance are delivered in a fair and equitable manner by purchasing policies and providing training for departments and vendors.

Department Accomplishments

The Purchasing Department continues to invest in succession planning and staff development. All Purchasing staff members have the opportunity to attend trainings that enhance their skills. Specifically, all Purchasing Agents attend training and seminars to enhance their skills and knowledge of their field, while Senior Purchasing Agents focus their training on organizational leadership and management.

Four of the six purchasing staff members responsible for generating bids and proposals have received certification in the purchasing profession. Certifications are offered through the National Association of Purchasing Managers and the National Institute of Government Purchasing. The certifications recognize experience, innovation, skills and knowledge of the buyer in the primary areas of management, business practices, economics and inventory management.

Budget Adjustments

Changes to Purchasing’s 2009 budget reflect increases in benefit costs and a 4.0 percent salary pool for employees. The budget also reflects a 3.0 percent increase in contractals, commodities, and capital equipment from the 2008 Adopted budget.

The largest challenge on the horizon for Purchasing is keeping up with the growing demands of a growing County. As workload demands continue to increase by 10 to 15 percent each year, the only way to keep up with requirements is to find innovative ways to improve processes. The easiest way to manage the level of growth is to increase the number of commodity contracts and lengthen the award time, which requires less bidding of routine items and allows staff to focus on larger, more complex bids and proposals.

Alignment with County Values

- **Equal Opportunity -**
Providing equitable and open processes for vendors and departments
- **Accountability -**
Providing services that abide by all applicable laws while being prudent with taxpayer dollars
- **Open Communication -**
Sharing information and ideas with departments and vendors through transparency and processes

Goals & Initiatives

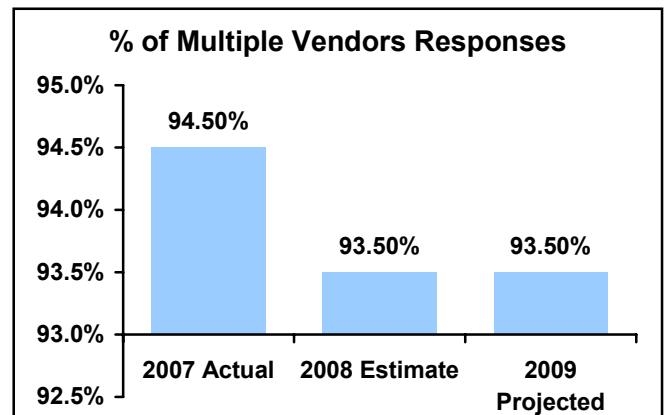
- **Create a procurement process that exhibits professionalism and enhances learning opportunities and improved working relationships for internal and external customers**
- **Ensure that the procurement process is open, fair and provides opportunities for all interested vendors**
- **Products and services are provided in a timely manner for the best possible price**

PERFORMANCE MEASURE HIGHLIGHTS

The following chart illustrates performance measure highlights of the Purchasing Department.

Percent of Multiple Vendors Responses -

- Measure of the percent of bids that generate more than one response. This measures competition in the bidding process and is measured based on the bids/proposals issued and the number of bid responses received.



Department Performance Measures

Key Performance Indicator	2007 Actual	2008 Est.	2009 Proj.
Percent of multiple vendors responses	94.50%	93.50%	93.50%

Other Performance Measures

Average number of vendors responding per bid	3.93	4.50	4.50
Average number of days from requisition to purchase order	8.21	10.00	10.00
Percentage of bid responses from disadvantaged business enterprises	13.5%	12.5%	12.5%
Percentage of dollars awarded to disadvantaged business enterprises	2.4%	5.0%	4.5%
Percentage of minority vendors in database	4.8%	4.1%	4.2%
Percentage of dollars paid to disadvantaged business enterprises	3.0%	5.0%	4.0%
Number of annual protests	3	3	4
Average number of monthly bids processed	44	24	26
Annual number of vendor training sessions	16	10	10
Annual number of staff training sessions	19	15	16
Average number of days for informal bids	8.3	4.5	4.5
Average number of days for formal bids	21.1	30.0	30.0
Average number of days for proposals	31.2	70.0	70.0

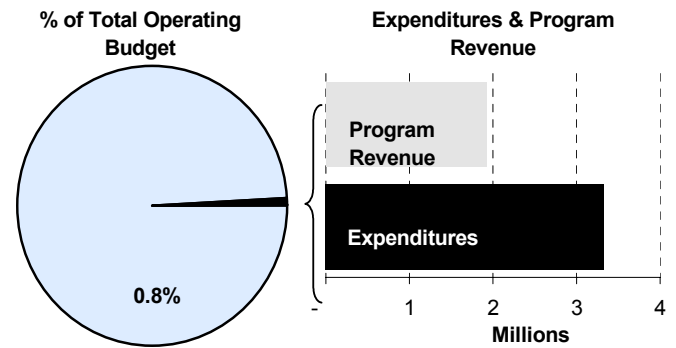
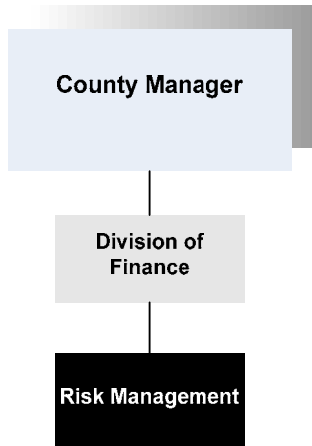




Mick McBride
 Risk Manager
 525 N Main, Suite 1150
 Wichita, Kansas 67203
 316-660-9682
mmcbride@sedgwick.gov

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 citizens of Sedgwick County.



Program Information

Pursuant to Kansas Statute (K.S.A), Sedgwick County Resolutions, and Sedgwick County Policies, the Risk Management Department is in charge of risk financing and safety for Sedgwick County. Specifically, Risk Management adjusts and pays claims in accordance with the Uniform Procedure for Payment of Claims, K.S.A. 12-105a; the Kansas Tort Claims Act, K.S.A.75-6101; and the Workers Compensation Statute, K.S.A. 44-501. The Board of County Commissioners has enacted two resolutions, one to establish the Risk Management Reserve Fund (Resolution 136-1986) pursuant to K.S.A 12-2615 and one to establish a Workers Compensation Reserve Fund (Resolution 12-1994) pursuant to K.S.A. 44-505b. Additionally, there are various Sedgwick County Policies that also control operations within the Risk Management Department.

Protecting Sedgwick County’s assets is the primary responsibility for Risk Management. This starts with establishing a safe work place for employees and a safe facility for visitors. Mandatory requirements stipulate that employees receive necessary safety training. Risk

Management performs follow up safety inspections to verify that prevention programs are adequate. Occasionally, Sedgwick County deems it appropriate to contractually shift the risk and cost of an incident to a third party. This is accomplished with appropriate hold harmless and indemnification clauses in contracts or through the purchase of insurance. Additionally, a risk plan must include an appropriate amount of self retention and an appropriate amount of risk transfer to ensure that there are adequate funds to pay for an adverse incident that might happen.

Risk Management also works with a contracted insurance agent or direct with insurance companies to procure appropriate insurance coverage, administers a self-insurance fund for the State mandated workers compensation benefit, and a self-insurance fund for liability, automobile, and property claims not otherwise insured. In addition, the Department processes claims, reviews contracts that require assumption or transfer of risk, conducts training sessions for employees, and assists with promotion of employee wellness and ergonomic work environments for employees.

Risk Management partners with multiple entities to accomplish its goals and mission. One partner is the Kansas Department of Labor, with whom Risk Management works closely on workers’ compensation and safety issues. The Kansas Self Insurers Association (KSIA) and the national and state chapter of the Public Risk Management Association (PRIMA) are also partners of the Risk Management Department.

Departmental Sustainability Initiatives

To ensure services and assistance are provided in a fair and equitable manner, Risk Management evaluates claims properly submitted to Sedgwick County. Claims without merit are denied. Risk Management works to protect Sedgwick County’s interest in claims against others, with the end goal of being fair and equitable to all.

In an effort to enhance the financial and institutional viability of Sedgwick County, Risk Management works actively to establish and maintain a safe environment for citizens and employees of the County. The expectation is that Risk Management will do whatever possible to prevent an accident from occurring, by establishing plans and programs to mitigate the adverse effects if something does happen. Additionally, Risk Management strives to achieve the lowest cost of risk with proper allocation of resources for loss avoidance, loss prevention, loss assumption, self-insurance plans, or the purchase of insurance. Risk Management actively subrogates claims against liable third parties to minimize risk costs.

Department Accomplishments

The Risk Management Department has a number of key initiatives designed to reduce the County’s cost of risk. Cost of risk is defined as the cost of administration, insurance claims paid by the County, and the cost of employee accidents, figured on a per employee basis.

This measurement is designed to allow a comparison between the County departments regardless of size.

One key to a small cost of risk is loss prevention. To facilitate loss prevention activity, Risk Management has asked each department to establish a Safety Committee, with the goal of establishing a County-wide safety committee. To be effective, a loss prevention program must include an accident review component. Each accident should be reviewed to determine if it was preventable or non-preventable. This determination assists with establishing safe work place practices and appropriate training requirements. The goal to establish a County-wide Accident Review Board is ongoing.

Alignment with County Values

- **Honesty -**
Claims will be fairly accepted and adjusted
- **Respect –**
Claim decisions will be made based on facts of the incident without regard to personal feelings or beliefs
- **Commitment -**
Risk Management staff is charged with helping each department reduce its cost of risk
- **Open Communication –**
Appropriate claim data and cost of risk information will be shared with each department

Goals & Initiatives

- **Maintain the cost of risk at a level less than 2.0 percent of the total of all fund expenditures**
- **Inspect at least seven county facilities on an annual basis**
- **Process and pay claims in a timely manner**

Risk Management encourages its employees to actively participate in PRIMA seminars and activities. For continued professional development Risk Management staff members are also participating in the Associate of Risk Management program which consists of three college level courses. In this way, employees are provided an opportunity to enhance their risk management skills and abilities.

Budget Adjustments

Changes to Risk Management’s 2009 budget reflect increases in benefits costs and a 4.0 percent salary pool for employees. The budget also reflects a 3.0 percent increase in contractals, commodities, and capital equipment from the

2008 Adopted budget.

Additionally, the growth in programs and service in the Sedgwick County organization creates new challenges and risks to which Risk Management must adapt. Keeping the overall risk plan up to date is a continual process. New structures require property insurance and new operations require safety inspection and training programs. As a result, the increased cost of these activities has an increasing impact on the cost of Risk Management.



Budget Adjustments From Previous Fiscal Year

- Increase in workers' compensation budget	Expenditures	Revenue	FTEs
	216,000		
Total	216,000	-	-

Budget Summary by Category

Budget Summary by Fund

	2007	2008	2008	2009	% Chg.	Expenditures	2008	2009
	Actual	Adopted	Revised	Budget	08-09		Revised	Budget
Expenditures								
Personnel	418,337	451,613	451,613	463,976	2.7%	Risk Mgmt Reserve	1,304,852	1,389,188
Contractual Services	2,738,660	2,563,957	2,526,159	2,813,855	11.4%	Workers Comp Res	1,715,877	1,937,848
Debt Service	-	-	-	-	-			
Commodities	23,330	5,159	28,126	6,000	-78.7%			
Capital Improvements	-	-	-	-	-			
Capital Equipment	-	-	-	43,205	-			
Interfund Transfers	-	-	14,831	-	-100.0%			
Total Expenditures	3,180,327	3,020,729	3,020,729	3,327,036	10.1%	Total Expenditures	3,020,729	3,327,036
Revenue								
Taxes	-	-	-	-	-			
Intergovernmental	-	-	-	-	-			
Charges For Service	1,602,472	1,634,755	1,634,755	1,801,203	10.2%			
Other Revenue	1,386,936	1,385,974	1,385,974	1,525,834	10.1%			
Total Revenue	2,989,409	3,020,729	3,020,729	3,327,037	10.1%			
Full-Time Equivalents (FTEs)	4.00	4.00	4.00	4.00	0.0%			

Budget Summary by Program

Program	Fund	Expenditures				2009 Budget	% Chg. 08-09	Full-Time Equivalents (FTEs)		
		2007 Actual	2008 Adopted	2008 Revised	2008 Adopted			2008 Revised	2009 Budget	
Risk Management	612	1,133,764	1,304,852	1,304,852	1,389,188	6.5%	2.50	2.50	2.50	
Workers Compensation	613	2,046,564	1,715,877	1,715,877	1,937,848	12.9%	1.50	1.50	1.50	
Total		3,180,327	3,020,729	3,020,729	3,327,036	10.1%	4.00	4.00	4.00	

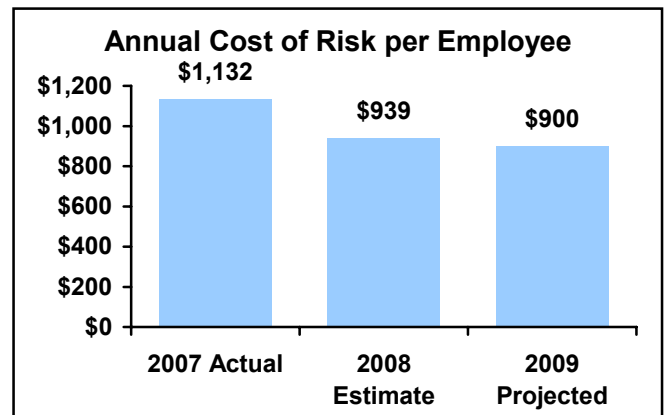


PERFORMANCE MEASURE HIGHLIGHTS

The following chart illustrates performance measure highlights of the Risk Management Department.

Annual Cost of Risk per Employee -

- Measure of all costs associated with Risk Management for a given year, including insurance premiums, payment of claims, and safety programs.



Department Performance Measures

Key Performance Indicator	2007 Actual	2008 Est.	2009 Proj.
Annual cost of risk per employee	\$1,132	\$939	\$900
Other Performance Measures			
Annual insurance premiums paid	\$416,575	\$436,658	\$465,000
Annual Risk Management direct costs	\$292,952	\$298,740	\$298,740
Annual Risk Management self-funded claims paid	\$649,486	\$460,000	\$420,000
Annual workers compensation claims paid	\$1,832,504	\$1,440,000	\$1,340,000
Cost of risk per claim	\$5,077	\$4,324	\$4,085
Cost of risk per preventable claim	\$12,410	\$10,526	\$10,724
Cost of risk per non-preventable claim	\$8,592	\$7,163	\$7,250
Number of claims per employee	0.223	0.217	0.220
Annual workers compensation claims	402	375	370
Annual vehicle claims	160	170	160
Annual general claims	76	74	72
Annual preventable claims	261	255	240
Annual non-preventable claims	377	375	355
Annual hours of safety inspections by Risk Management	55	57	57



• Risk Management

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

Fund(s): Risk Management Reserve 612

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	166,607	176,352	176,352	183,628	4.1%
Contractual Services	944,340	1,125,000	1,087,202	1,158,855	6.6%
Debt Service	-	-	-	-	-
Commodities	22,817	3,500	26,467	3,500	-86.8%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	43,205	-
Interfund Transfers	-	-	14,831	-	-100.0%
Total Expenditures	1,133,764	1,304,852	1,304,852	1,389,188	6.5%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	1,245,082	1,304,852	1,304,852	1,389,188	6.5%
Total Revenue	1,245,082	1,304,852	1,304,852	1,389,188	6.5%
Full-Time Equivalents (FTEs)	2.50	2.50	2.50	2.50	0.0%

Goal(s):

- Maintaining general claim payments at or below 0.75% of the total expenditures for all funds
- Inspecting at least seven major County Facilities on an annual basis
- Decreasing the number of preventable accidents each year

• Workers Compensation

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

Fund(s): Workers Comp Res 613

74001-613

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	251,731	275,261	275,261	280,348	1.8%
Contractual Services	1,794,320	1,438,957	1,438,957	1,655,000	15.0%
Debt Service	-	-	-	-	-
Commodities	512	1,659	1,659	2,500	50.7%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	2,046,564	1,715,877	1,715,877	1,937,848	12.9%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	1,602,472	1,634,755	1,634,755	1,801,203	10.2%
Other Revenue	141,854	81,122	81,122	136,646	68.4%
Total Revenue	1,744,326	1,715,877	1,715,877	1,937,849	12.9%
Full-Time Equivalents (FTEs)	1.50	1.50	1.50	1.50	0.0%

Goal(s):

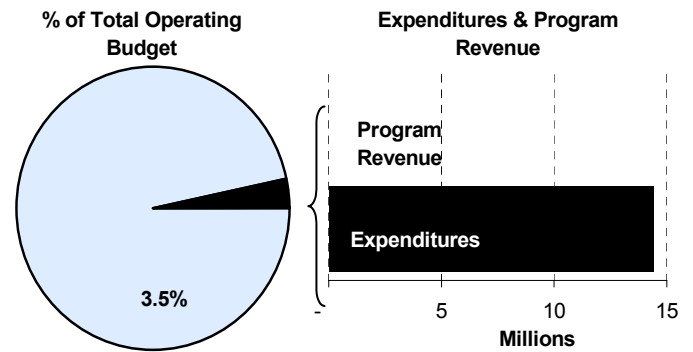
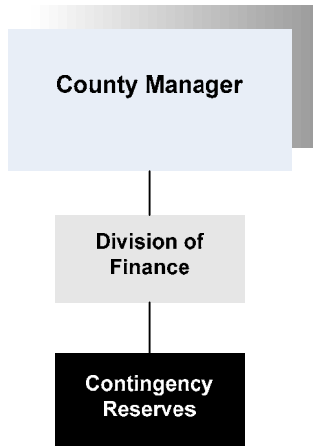
- Maintaining cost of Workers Compensation below 2.0 percent of annual payroll
- Maintaining an average cost per employee for Workers Compensation claims and administration expenditures at least 32.0 percent lower than the national average of \$755
- Reducing claims filed per 100 employees by 0.5 percent annually



DIVISION OF FINANCE
BUDGETED TRANSFERS
AND
OPERATING RESERVE

Chris Chronis
Chief Financial Officer
525 N Main, Suite 823
Wichita, Kansas 67203
316-660-7591
cchronis@sedgwick.gov

Mission:
□ To assure Sedgwick County government and citizens of proper use of County resources and informed financial decision-making.



Program Information

Contingency Reserves consist of the County’s Budgeted Transfers and the Operating Reserve. Contingency Reserves are used to set aside funds for unexpected events or events that were not anticipated at the time of budget adoption. These events include unforeseen increases in expenditures or reductions in revenues, public emergencies, mandates, and disasters.

Budgeted Transfers represent funding that will either be held in reserve or transferred into other functions. Sedgwick County utilizes these transfers to provide matching funds for outside grants. Transfers are also utilized to provide additional funding for the Risk Management Reserve Fund.

The Operating Reserve is comprised of funding set aside to address potential changes in service delivery and establish a funding source for services whose scope or full cost is undefined at the time the budget is adopted. Allocated funding to the Operating Reserve is assigned to four different categories based on the organizational unit the funding is intended to support and include:

- Operating Reserve
- Board of County Commissioners (BoCC) Contingency
- Public Safety Contingency
- Economic Development Incentives

Both the BoCC and Operating Contingencies represent funding to address unanticipated costs due to public emergency, service expansion or State mandates. Recent years have produced an increasing number of mandates that would not have been met absent this funding source.

The Public Safety Contingency represents funding reserved for both unanticipated operating costs resulting from a public emergency or State mandates, in addition to funding Public Safety services whose full cost can’t be precisely estimated due to variances in uncontrollable variables or changes in service composition.

The Economic Development Reserve is used to provide economic development incentives which focus on long-term community growth and attracting new businesses and jobs.

Budget Adjustments From Previous Fiscal Year

Expenditures Revenue FTEs

- No significant overall budgetary adjustments

Total - - -

Budget Summary by Category

Budget Summary by Fund

Expenditures	2007	2008	2008	2009 Budget	% Chg. 08-09	Expenditures	2008	2009
	Actual	Adopted	Revised				Revised	Budget
Personnel	-	-	-	-	-	General Fund	13,585,069	14,405,179
Contractual Services	-	12,695,584	11,875,474	12,695,584	6.9%			
Debt Service	-	-	-	-	-			
Commodities	-	96,000	96,000	96,000	0.0%			
Capital Improvements	-	-	-	-	-			
Capital Equipment	-	180,000	180,000	180,000	0.0%			
Interfund Transfers	1,443,734	1,433,595	1,433,595	1,433,595	0.0%			
Total Expenditures	1,443,734	14,405,179	13,585,069	14,405,179	6.0%	Total Expenditures	13,585,069	14,405,179
Revenue								
Taxes	-	-	-	-	-			
Intergovernmental	-	-	-	-	-			
Charges For Service	-	-	-	-	-			
Other Revenue	-	-	-	-	-			
Total Revenue	-	-	-	-	-			
Full-Time Equivalents (FTEs)	-	-	-	-	-			

Budget Summary by Program

Program	Fund	Expenditures					Full-Time Equivalents (FTEs)		
		2007 Actual	2008 Adopted	2008 Revised	2009 Budget	% Chg. 08-09	2008 Adopted	2008 Revised	2009 Budget
Budget Transfers	110	1,415,352	1,433,595	1,433,595	1,433,595	0.0%	-	-	-
Operating Reserve	110	28,382	8,306,584	8,078,119	8,306,584	2.8%	-	-	-
BoCC Contingency	110	-	515,000	472,500	515,000	9.0%	-	-	-
Public Safety Contingency	110	-	3,250,000	2,700,855	3,250,000	20.3%	-	-	-
Economic Development Res	110	-	900,000	900,000	900,000	0.0%	-	-	-
Total		1,443,734	14,405,179	13,585,069	14,405,179	6.0%	-	-	-



• Budget Transfers

Budget transfers represent funding that will either be held in reserve or transferred into other functions. In 2009, \$1,251,120 is allocated for transfer to the Risk Management Reserve Fund, a decrease of \$53,732 from the previous years budget. Risk Management services, which include the procurement of property/liability insurance and employee safety are primarily funded through this transfer. The remaining balance is allocated for transfers to various fund centers as County grant matches.

Fund(s): General Fund 110

77001-110

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	-	-	-	-	
Contractual Services	-	-	-	-	
Debt Service	-	-	-	-	
Commodities	-	-	-	-	
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	1,415,352	1,433,595	1,433,595	1,433,595	0.0%
Total Expenditures	1,415,352	1,433,595	1,433,595	1,433,595	0.0%
Revenue					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	-	-	-	-	
Total Revenue	-	-	-	-	
Full-Time Equivalents (FTEs)	-	-	-	-	

• Operating Reserve

The Operating Reserve sets aside funding to address potential changes in service delivery, emergency situations, and establish a funding source for service whose scope or full cost is undefined at the time the budget is adopted. Of the total budgeted operating reserve, \$100,000 is allocated for Housing Assistance in the category of contractual services and remaining balance is allocated as a general contingency reserve to support County operations.

Fund(s): General Fund 110

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	-	-	-	-	
Contractual Services	-	8,030,584	7,802,119	8,030,584	2.9%
Debt Service	-	-	-	-	
Commodities	-	96,000	96,000	96,000	0.0%
Capital Improvements	-	-	-	-	
Capital Equipment	-	180,000	180,000	180,000	0.0%
Interfund Transfers	28,382	-	-	-	
Total Expenditures	28,382	8,306,584	8,078,119	8,306,584	2.8%
Revenue					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	-	-	-	-	
Total Revenue	-	-	-	-	
Full-Time Equivalents (FTEs)	-	-	-	-	



• BoCC Contingency

The BoCC Contingency represents funding reserved to address unanticipated costs due to public emergency, service expansion, or State mandates. Recent years have produced an increasing number of mandates that would not have been met absent this funding.

Fund(s): General Fund 110

77003-110

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	-	-	-	-	-
Contractual Services	-	515,000	472,500	515,000	9.0%
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	-	515,000	472,500	515,000	9.0%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Full-Time Equivalents (FTEs)	-	-	-	-	-

• Public Safety Contingency

The Public Safety Contingency reserves funding for both unanticipated operating costs resulting from a public emergency or State mandates, in addition to funding Public Safety services whose full cost cannot be precisely estimated due to variances in uncontrollable variables or changes in service composition.

Fund(s): General Fund 110

77004-110

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	-	-	-	-	-
Contractual Services	-	3,250,000	2,700,855	3,250,000	20.3%
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	-	3,250,000	2,700,855	3,250,000	20.3%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Full-Time Equivalents (FTEs)	-	-	-	-	-



• Economic Development Reserve

The Economic Development Reserve sets aside funds to provide economic development incentives to businesses. In both 2005 and 2006, \$1.15 million was budgeted for economic development incentives but was decreased to \$900,000 in 2007 and 2008. The 2009 budget includes \$900,000 for the same purpose. Sedgwick County continues to focus on long-term community growth and attracting new businesses. Sedgwick County has been an active partner in the Greater Wichita Economic Development Coalition (GWEDC), focusing on growing jobs in our community.

Fund(s): General Fund 110

77005-110

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	-	-	-	-	
Contractual Services	-	900,000	900,000	900,000	0.0%
Debt Service	-	-	-	-	
Commodities	-	-	-	-	
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
Total Expenditures	-	900,000	900,000	900,000	0.0%
Revenue					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	-	-	-	-	
Total Revenue	-	-	-	-	
Full-Time Equivalents (FTEs)	-	-	-	-	

