

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

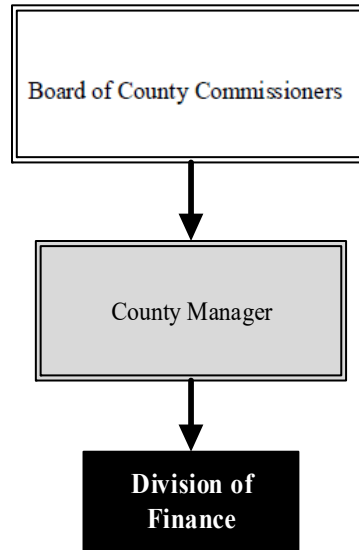
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Overview

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.

Five programs comprise the Division: Accounting, Budget, Purchasing, Risk Management, and the Chief Financial Officer (CFO)’s Office. Accounting is responsible for asset inventory, payroll, accounts payable, and revenue management. Budget monitors the annual budget and works with organizational development to produce an annual budget, along with maintenance of the financial forecast. Purchasing manages procurement for the organization through a County Charter. Risk Management protects County assets and provides a safe work environment for employees. The CFO’s Office includes administration, economic development, debt management, internal financial audit, and oversight of Federal funding awards related to response and recovery from coronavirus disease (COVID-19).



Strategic Goals:

- Drive the process to set an overarching financial policy and philosophy for the organization, outlining the need for development and adherence to uniform best practices
- Develop and implement standard training for financial practices
- Work with appropriate partners to resolve current technology issues and address future needs
- Be an active leader to identify areas of risk through regular risk assessments and communication with internal and external partners

Highlights

- Sedgwick County has AAA bond ratings from Moody’s and Standard & Poor’s (S&P), and an AA+ bond rating from Fitch.
- Achieved Popular Annual Financial Reporting Award for the 18th consecutive year
- Received the Government Finance Officers Association (GFOA) Certificate of Achievement in Financial Reporting for the 42nd consecutive year
- For the 41st 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 2024 include: Excellence in Financial Reporting for the Popular Annual Financial Report for the 18th consecutive year, the Distinguished Budget Presentation for the 41st consecutive year, and the Certificate of Achievement in Financial Reporting for the 42nd consecutive year.

In the last year, the CFO's Office has focused on improving financial policies, navigating complex economic conditions to ensure quality service delivery within resources, facilitating continuity of operations plans for the Division, analyzing new economic development requests, supporting economic development initiatives, and overseeing the financial response to the COVID-19 pandemic and subsequent recovery, including local economic impact and management of Federal response and recovery funding. Finance staff are actively managing \$100.2 million in Federal American Rescue Plan Act (ARPA) funding.

Strategic Results

Auditors gave the 2023 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 closed out its Federal Shuttered Venue Operators Grant with the United States Small Business Administration in 2023.

Monthly, quarterly, and annual financial reports were published and delivered to key stakeholders by policy deadlines 100.0 percent of the time. Despite a challenging year for financial forecasting based on the 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 2023 was \$0.0085.
- Meeting the Division's goal, there were no pertinent audit management letter recommendations and findings for the 2023 fiscal year.

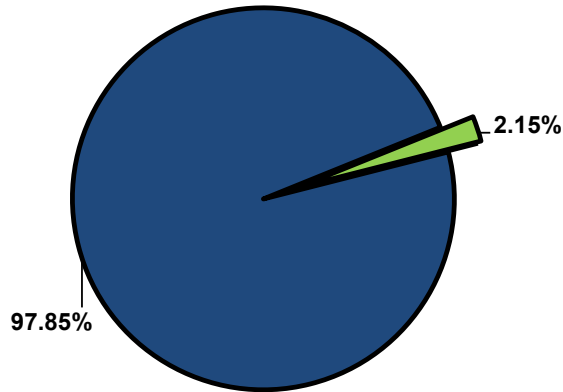


Significant Budget Adjustments

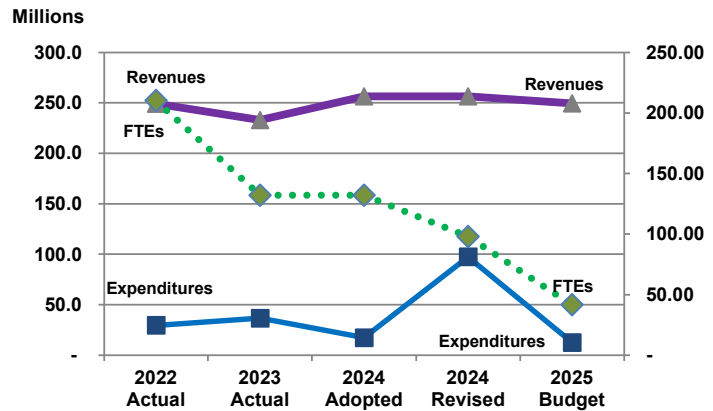
Significant adjustments to the Division of Finance's 2025 Recommended Budget include a decrease due to ARPA funding in 2024 (\$46,760,217) and the elimination of 57.40 full-time equivalent (FTE) ARPA positions, a decrease due to State Mental Health Hospital funding in 2024 (\$39,945,400), an increase in all other revenue to bring in-line with anticipated investment income (\$6,549,565) and anticipated interest on taxes (\$3,592,123), a decrease in transfers out due to a transfer to balance the Risk Management Fund in 2024 (\$2,725,787), the addition of funding for increased insurance premiums (\$2,000,000), a decrease in the Municipalities Fight Addiction Fund (\$362,315), and the addition of 1.0 FTE Management Analyst I position (\$90,534).

Departmental Graphical Summary

Division of Finance
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amount Chg '24 Rev.-'25	% Chg '24 Rev.-'25
Expenditures							
Personnel	8,110,865	7,246,025	10,822,000	7,990,413	4,378,048	(3,612,365)	-45.21%
Contractual Services	17,309,513	7,579,919	6,377,726	15,362,621	8,041,268	(7,321,353)	-47.66%
Debt Service	-	-	-	-	-	-	-
Commodities	1,256,586	1,035,055	125,995	1,384,889	104,185	(1,280,704)	-92.48%
Capital Improvements	2,208,354	17,809,011	-	55,316,813	-	(55,316,813)	-100.00%
Capital Equipment	-	55,892	-	-	-	-	-
Interfund Transfers	576,751	3,000,000	-	17,256,236	-	(17,256,236)	-100.00%
Total Expenditures	29,462,068	36,725,901	17,325,721	97,310,971	12,523,501	(84,787,470)	-87.13%
Revenues							
Tax Revenues	185,509,907	197,582,228	240,248,905	240,248,905	225,648,523	(14,600,382)	-6.08%
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	50,698,780	64,864	4,124	4,124	5,261	1,137	27.56%
Charges for Services	2,026,414	2,253,711	2,077,686	2,077,686	2,112,037	34,351	1.65%
All Other Revenue	10,792,130	33,035,206	14,078,821	14,078,821	21,503,573	7,424,751	52.74%
Total Revenues	249,027,232	232,936,008	256,409,537	256,409,537	249,269,394	(7,140,143)	-2.78%
Full-Time Equivalents (FTEs)							
Property Tax Funded	37.00	36.00	36.00	36.00	36.00	-	0.00%
Non-Property Tax Funded	173.00	96.00	96.00	61.90	5.50	(56.40)	-91.11%
Total FTEs	210.00	132.00	132.00	97.90	41.50	(56.40)	-57.61%

Budget Summary by Fund

Fund	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amount Chg '24 Rev.-'25	% Chg '24 Rev.-'25
General Fund	4,076,948	6,658,735	4,674,288	4,674,288	4,818,288	144,000	3.08%
Risk Management Reserve	4,055,362	3,900,946	3,388,526	3,388,526	5,510,864	2,122,338	62.63%
Workers Comp. Reserve	1,573,531	1,254,171	2,180,226	2,180,226	2,194,349	14,124	0.65%
Technology Enhancement	-	-	-	-	-	-	-
Stimulus Funds	19,756,227	24,910,550	6,720,366	86,705,617	-	(86,705,617)	-100.00%
Miscellaneous Grants	-	1,500	-	-	-	-	-
Municip. Fight Addiction Fund	-	-	362,315	362,315	-	(362,315)	-100.00%
Total Expenditures	29,462,068	36,725,901	17,325,721	97,310,971	12,523,501	(84,787,470)	-87.13%



Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Decrease due to American Rescue Plan Act (ARPA) funding in 2024	(46,760,217)		(57.40)
Decrease due to State Mental Health Hospital funding in 2024	(39,945,400)		
Increase in all other revenue to bring in-line with anticipated investment income		6,549,565	
Increase in all other revenue to bring in-line with anticipated interest on taxes		3,592,123	
Decrease in transfers out due to a transfer to balance the Risk Management Fund in 2024		(2,725,787)	
Addition of funding for increased insurance premiums	2,000,000		
Decrease in Municipalities Fight Addiction Fund	(362,315)		
Addition of 1.0 FTE Management Analyst I position	90,534		1.00
Total	(84,977,398)	7,415,901	(56.40)

Budget Summary by Program

Program	Fund	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	% Chg '24 Rev.-'25	24'-25' FTEs
CFO	Multi.	21,239,058	28,714,765	8,020,042	88,113,651	975,003	-98.89%	4.00
Risk Management	Multi.	5,628,893	5,156,616	5,568,752	5,568,752	7,705,214	38.37%	5.50
Accounting	110	1,564,976	1,740,133	2,399,231	2,290,872	2,476,359	8.10%	19.00
Budget	110	360,915	459,362	555,843	555,843	572,483	2.99%	5.00
Purchasing	110	668,227	655,025	781,854	781,854	794,442	1.61%	8.00
Total		29,462,068	36,725,901	17,325,721	97,310,971	12,523,501	-87.13%	41.50



Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2024	2024	2025	2024	2024	2025
			Adopted	Revised	Budget	Adopted	Revised	Budget
Chief Financial Officer	110	GRADE 76	155,386	165,197	165,197	1.00	1.00	1.00
Deputy Chief Financial Officer	110	GRADE 74	130,209	134,415	134,415	1.00	1.00	1.00
Internal Financial Auditor	110	GRADE 69	88,393	91,045	91,045	1.00	1.00	1.00
Senior Administrative Manager	110	GRADE 64	69,218	71,295	71,295	1.00	1.00	1.00
APRA PT Courthouse Police Officer	277	EXCEPT	17,649	20,577	-	0.50	0.50	-
APRA Trial Technology Coordinator	277	GRADE 56	42,874	45,463	-	1.00	1.00	-
ARPA Accountant	277	GRADE 125	42,883	-	-	1.00	-	-
ARPA Administrative Assistant	277	18THJUDCT	96,304	57,013	-	2.00	1.00	-
ARPA Administrative Manager	277	GRADE 132	62,726	54,916	-	1.00	0.85	-
ARPA Administrative Supervisor I	277	GRADE 125	41,267	-	-	1.00	-	-
ARPA Administrative Support II	277	GRADE 120	141,781	104,902	-	4.00	3.00	-
ARPA Administrative Support III	277	GRADE 54	39,976	41,155	-	1.00	1.00	-
ARPA Administrative Support IV	277	GRADE 123	39,672	42,291	-	1.00	1.00	-
ARPA Administrative Support V	277	GRADE 124	201,832	87,454	-	5.00	2.00	-
ARPA Corrections Worker	277	GRADE 124	86,902	86,902	-	2.00	2.00	-
ARPA Court Clerk	277	18THJUDCT	51,581	53,619	-	2.00	2.00	-
ARPA Court Movement Coordinator	277	GRADE 53	37,143	39,356	-	1.00	1.00	-
ARPA Court Reporter	277	18THJUDCT	11,000	11,000	-	1.00	1.00	-
ARPA Courthouse Police Officer	277	GRADE 121	34,278	-	-	1.00	-	-
ARPA Customer Support Analyst	277	GRADE 126	43,700	-	-	1.00	-	-
ARPA Discovery Coordinator	277	GRADE 56	42,646	45,225	-	1.00	1.00	-
ARPA Disease Investigator	277	GRADE 128	98,301	2,691	-	2.00	0.05	-
ARPA Intensive Supervision Officer I	277	GRADE 125	107,968	109,611	-	2.00	2.00	-
ARPA Logistics Support	277	GRADE 118	30,484	-	-	1.00	-	-
ARPA Management Analyst I	277	GRADE 59	500,943	143,845	-	11.00	2.80	-
ARPA Management Analyst II	277	GRADE 129	152,806	59,029	-	3.00	1.10	-
ARPA Medical Assistant	277	GRADE 121	34,932	-	-	1.00	-	-
ARPA Non IVD Investigator	277	18THJUDCT	11,000	11,000	-	1.00	1.00	-
ARPA Paralegal	277	GRADE 59	251,192	258,696	-	5.00	5.00	-
ARPA Project Coordinator	277	GRADE 127	46,342	-	-	1.00	-	-
ARPA Project Manager	277	GRADE 129	258,504	48,478	-	5.00	0.80	-
ARPA Public Health Educator	277	GRADE 127	122,110	43,813	-	3.00	1.00	-
ARPA Public Health Planner	277	GRADE 56	46,815	-	-	1.00	-	-
ARPA Purchasing Agent	277	GRADE 58	52,759	48,402	-	1.00	1.00	-
ARPA Senior Disease Investigator	277	GRADE 130	53,144	-	-	1.00	-	-
ARPA Senior Public Information Officer	277	GRADE 131	58,603	50,197	-	1.00	0.80	-
ARPA Sheriff Deputy	277	GRADE 127	702,979	790,738	-	13.00	13.00	-
ARPA Sheriff Crisis Counselor	277	GRADE 64	61,774	81,695	-	1.00	1.00	-
ARPA Senior Administrative Officer	277	GRADE 127	45,905	-	-	1.00	-	-
ARPA Data Analytics Project Manager	277	18THJUDCT	11,000	11,000	-	1.00	1.00	-
ARPA Staff Attorney I	277	DA	78,500	85,706	-	1.00	1.00	-
ARPA Staff Attorney II	277	DA	251,500	259,045	-	3.00	3.00	-
ARPA System Analyst-Programmer	277	18THJUDCT	11,000	11,000	-	1.00	1.00	-
ARPA Judge Pro Tem	277	EXCEPT	187,000	187,000	-	3.00	3.00	-
ARPA Legal Assistant III	277	GRADE 56	36,987	45,783	-	1.00	1.00	-
ARPA PT Crime Analyst	277	DA	12,000	49,171	-	1.00	0.50	-
Accounting Director	110	GRADE 71	96,496	99,390	99,390	1.00	1.00	1.00
Accounts Payable Supervisor	110	GRADE 63	71,412	73,554	73,554	1.00	1.00	1.00
Accounts Receivable Supervisor	110	GRADE 63	62,741	64,623	64,623	1.00	1.00	1.00
Administrative Support I	110	GRADE 51	33,963	33,850	33,850	1.00	1.00	1.00
Administrative Support II	110	GRADE 52	72,336	74,491	74,491	2.00	2.00	2.00
Administrative Support IV	110	GRADE 55	59,154	61,402	61,402	1.00	1.00	1.00
Administrative Support V	110	GRADE 56	43,358	44,647	44,647	1.00	1.00	1.00
Purchasing Director	110	GRADE 72	118,997	122,567	122,567	1.00	1.00	1.00
Budget Director	110	GRADE 72	105,123	108,277	108,277	1.00	1.00	1.00
Payroll Manager	110	GRADE 67	80,408	82,821	82,821	1.00	1.00	1.00
Revenue Manager	110	GRADE 67	75,817	78,091	78,091	1.00	1.00	1.00



Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2024 Adopted	2024 Revised	2025 Budget	2024 Adopted	2024 Revised	2025 Budget
Principal Management Analyst	110	GRADE 65	150,251	154,759	154,759	2.00	2.00	2.00
Payroll Administrator	110	GRADE 63	139,301	136,621	136,621	2.00	2.00	2.00
Principal Accountant	110	GRADE 64	129,157	133,032	133,032	2.00	2.00	2.00
Senior Accountant	110	GRADE 60	63,169	65,064	65,064	1.00	1.00	1.00
Management Analyst III	110	GRADE 64	63,447	62,238	62,238	1.00	1.00	1.00
Management Analyst II	110	GRADE 61	179,382	171,241	176,516	3.00	3.00	3.00
Purchasing Agent	110	GRADE 59	209,948	216,191	216,191	4.00	4.00	4.00
Senior Accounts Payable Analyst	110	GRADE 58	44,069	48,333	48,333	1.00	1.00	1.00
Accounts Payable Analyst	110	GRADE 56	132,740	129,859	138,270	3.00	3.00	3.00
Finance Coordinator	110	GRADE 56	43,321	44,606	44,606	1.00	1.00	1.00
Risk Management Director	612	GRADE 69	70,389	85,896	85,896	1.00	1.00	1.00
Management Analyst II	612	GRADE 61	64,418	66,350	66,350	1.00	1.00	1.00
Management Analyst I	612	GRADE 59	52,490	54,053	106,413	1.00	1.00	2.00
Management Analyst I	613	GRADE 59	51,639	53,175	53,175	1.00	1.00	1.00
PT Administrative Support IV	613	EXCEPT	18,340	20,963	20,963	0.50	0.50	0.50
Subtotal					2,814,091			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					351,517			
Overtime/On Call/Holiday Pay					956			
Benefits					1,211,484			
Total Personnel Budget					4,378,048	132.00	97.90	41.50



Division of Finance - Chief Financial Officer

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

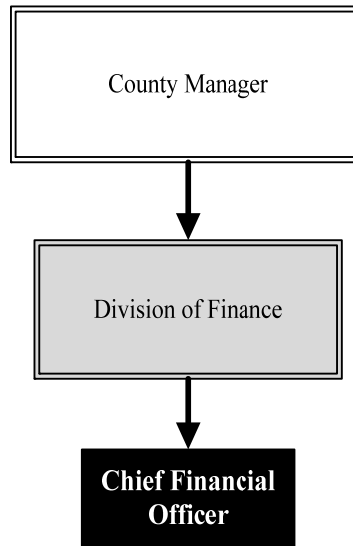
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Chief Financial Officer

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Overview

The Chief Financial Officer (CFO) is accountable for the financial management of Sedgwick County. Responsibilities of the CFO's Office include serving as a financial advisor to the County Manager and the Board of County Commissioners (BOCC); supervising Accounting, Budget, Purchasing, Risk Management, and the County's internal financial audit program; 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.

Highlights

- Sedgwick County has AAA bond ratings from Standard & Poor's (S&P) and Moody's Investor Services and an AA+ bond rating from Fitch Ratings. Additionally, S&P has assigned a "strong" assessment, the highest possible, to the County's financial management
- The County continues to provide services at the quantity and quality expected by County residents while living within available resources

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*



Accomplishments and Strategic Results

Accomplishments

Measurements of Sedgwick County's financial performance remained strong in 2023 and early 2024, even as economic uncertainty persists with inflation, international geopolitical conflicts, supply chain disruptions, moderating consumer spending, labor challenges, and local workforce competitiveness:

- Sedgwick County's 2023 financial audit resulted in a clean, or unmodified, opinion of the County's financial performance.
- 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 January 2024 bond issuance. It also gave the County a "stable" outlook.
- The U.S. Small Business Administration completed its review of the County's \$10.0 million expenditure through the Federal Shuttered Venue Operators Grant (SVOG) in 2024 and found no issues.

Strategic Results

The County has a goal of receiving clean financial audits. In 2024, the County received a clean audit opinion for its 2023 financials from its auditor, with no internal control deficiencies noted in the management letter. This was particularly significant since the Single Audit, or an audit focused solely on Federal awards, included a review of the County's funding tied to COVID-19, including the American Rescue Plan Act (ARPA) and Provider Relief Fund spending.

The General Fund unrestricted fund balance in January 2024 was \$87.8 million, \$27.2 million more than the Minimum Fund Balance Policy requires, which is a minimum unrestricted fund balance equal to at least 20 percent of budgeted annual expenditures and transfers out

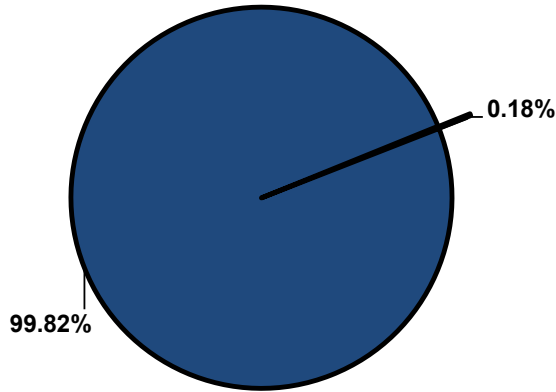


Significant Budget Adjustments

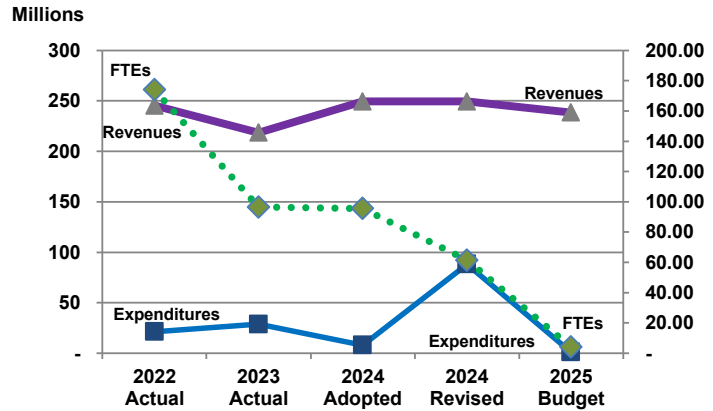
Significant adjustments to the Chief Financial Officer's 2025 Recommended Budget include a decrease due to ARPA funding in 2024 (\$46,760,217) and the elimination of 57.40 full-time equivalent (FTE) ARPA positions, a decrease due to State Mental Health Hospital funding in 2024 (\$39,945,440), an increase in all other revenue to bring in-line with anticipated interest on taxes (\$3,592,123), a decrease in the Municipalities Fight Addiction Fund (\$362,315), and a decrease in contractuals due to a transfer from Accounting in 2024 for additional audit work (\$108,539).

Departmental Graphical Summary

Chief Financial Officer
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amount Chg '24 Rev.-'25	% Chg '24 Rev.-'25
Expenditures							
Personnel	5,386,509	4,339,102	7,321,871	4,490,284	639,147	(3,851,137)	-85.77%
Contractual Services	11,969,259	2,617,471	683,171	9,817,425	320,856	(9,496,569)	-96.73%
Debt Service	-	-	-	-	-	-	-
Commodities	1,098,185	905,681	15,000	1,232,894	15,000	(1,217,894)	-98.78%
Capital Improvements	2,208,354	17,809,011	-	55,316,813	-	(55,316,813)	-100.00%
Capital Equipment	-	43,500	-	-	-	-	-
Interfund Transfers	576,751	3,000,000	-	17,256,236	-	(17,256,236)	-100.00%
Total Expenditures	21,239,058	28,714,765	8,020,042	88,113,651	975,003	(87,138,648)	-98.89%
Revenues							
Tax Revenues	185,509,907	197,582,228	240,248,905	240,248,905	225,648,523	(14,600,382)	-6.08%
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	50,698,780	64,864	4,124	4,124	5,261	1,137	27.56%
Charges for Services	60,190	109,839	77,686	77,686	112,037	34,351	44.22%
All Other Revenue	8,999,507	20,722,178	9,091,575	9,091,575	12,692,581	3,601,006	39.61%
Total Revenues	245,268,384	218,479,109	249,422,290	249,422,290	238,458,402	(10,963,888)	-4.40%
Full-Time Equivalents (FTEs)							
Property Tax Funded	5.00	5.00	4.00	4.00	4.00	-	0.00%
Non-Property Tax Funded	169.00	91.50	91.50	57.40	-	(57.40)	-100.00%
Total FTEs	174.00	96.50	95.50	61.40	4.00	(57.40)	-93.49%

Budget Summary by Fund

Fund	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amount Chg '24 Rev.-'25	% Chg '24 Rev.-'25
General Fund	1,482,831	3,804,215	937,361	1,045,720	975,003	(70,716)	-6.76%
Technology Enhancement	-	-	-	-	-	-	-
Municipalities Fight Addiction	-	-	362,315	362,315	-	(362,315)	-100.00%
Stimulus Funds	19,756,227	24,910,550	6,720,366	86,705,617	-	(86,705,617)	-100.00%
Total Expenditures	21,239,058	28,714,765	8,020,042	88,113,651	975,003	(87,138,648)	-98.89%



Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Decrease due to American Rescue Plan Act (ARPA) funding in 2024	(46,760,217)		(57.40)
Decrease due to State Mental Health Hospital funding in 2024	(39,945,440)		
Increase in all other revenue to bring in-line with anticipated interest on taxes		3,592,123	
Decrease in Municipalities Fight Addiction Fund	(362,315)		
Decrease in contractals due to a transfer from Accounting in 2024 for additional audit work	(108,539)		
Total	(87,176,511)	3,592,123	(57.40)

Budget Summary by Program

Program	Fund	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	% Chg '24 Rev.-'25	24-'25' FTEs
Chief Financial Officer	110	734,695	3,749,022	801,248	909,241	833,630	-8.32%	3.00
CFO Administration	110	120,118	110,523	136,113	136,113	141,373	3.86%	1.00
Rest. Costs 4th Flr. MCH	110	-	(30,000)	-	-	-	0.00%	-
COVID-19 Response	110	628,018	(25,330)	-	365	-	-100.00%	-
ROD Land Transfer	237	-	-	-	-	-	0.00%	-
Muni. Fight Addiction	276	-	-	362,315	362,315	-	-100.00%	-
CARES Title V CRF	277	-	-	-	-	-	0.00%	-
COVID-19 Provider Relief	277	576,751	-	-	-	-	0.00%	-
ARPA Stimulus Funds	277	19,179,476	24,852,050	6,720,366	46,760,217	-	-100.00%	-
State Mental Health Hosp.	277	-	58,500	-	39,945,400	-	-100.00%	-
Total		21,239,058	28,714,765	8,020,042	88,113,651	975,003	-98.89%	4.00



Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2024 Adopted	2024 Revised	2025 Budget	2024 Adopted	2024 Revised	2025 Budget
Chief Financial Officer	110	GRADE 76	155,386	165,197	165,197	1.00	1.00	1.00
Deputy Chief Financial Officer	110	GRADE 74	130,209	134,415	134,415	1.00	1.00	1.00
Internal Financial Auditor	110	GRADE 69	88,393	91,045	91,045	1.00	1.00	1.00
Senior Administrative Manager	110	GRADE 64	69,218	71,295	71,295	1.00	1.00	1.00
APRA PT Courthouse Police Officer	277	EXCEPT	17,649	20,577	-	0.50	0.50	-
APRA Trial Technology Coordinator	277	GRADE 56	42,874	45,463	-	1.00	1.00	-
ARPA Accountant	277	GRADE 125	42,883	-	-	1.00	-	-
ARPA Administrative Assistant	277	18THJUDCT	96,304	57,013	-	2.00	1.00	-
ARPA Administrative Manager	277	GRADE 132	62,726	54,916	-	1.00	0.85	-
ARPA Administrative Supervisor I	277	GRADE 125	41,267	-	-	1.00	-	-
ARPA Administrative Support II	277	GRADE 120	141,781	104,902	-	4.00	3.00	-
ARPA Administrative Support III	277	GRADE 54	39,976	41,155	-	1.00	1.00	-
ARPA Administrative Support IV	277	GRADE 123	39,672	42,291	-	1.00	1.00	-
ARPA Administrative Support V	277	GRADE 124	201,832	87,454	-	5.00	2.00	-
ARPA Corrections Worker	277	GRADE 124	86,902	86,902	-	2.00	2.00	-
ARPA Court Clerk	277	18THJUDCT	51,581	53,619	-	2.00	2.00	-
ARPA Court Movement Coordinator	277	GRADE 53	37,143	39,356	-	1.00	1.00	-
ARPA Court Reporter	277	18THJUDCT	11,000	11,000	-	1.00	1.00	-
ARPA Courthouse Police Officer	277	GRADE 121	34,278	-	-	1.00	-	-
ARPA Customer Support Analyst	277	GRADE 126	43,700	-	-	1.00	-	-
ARPA Discovery Coordinator	277	GRADE 56	42,646	45,225	-	1.00	1.00	-
ARPA Disease Investigator	277	GRADE 128	98,301	2,691	-	2.00	0.05	-
ARPA Intensive Supervision Officer I	277	GRADE 125	107,968	109,611	-	2.00	2.00	-
ARPA Logistics Support	277	GRADE 118	30,484	-	-	1.00	-	-
ARPA Management Analyst I	277	GRADE 59	500,943	143,845	-	11.00	2.80	-
ARPA Management Analyst II	277	GRADE 129	152,806	59,029	-	3.00	1.10	-
ARPA Medical Assistant	277	GRADE 121	34,932	-	-	1.00	-	-
ARPA Non IVD Investigator	277	18THJUDCT	11,000	11,000	-	1.00	1.00	-
ARPA Paralegal	277	GRADE 59	251,192	258,696	-	5.00	5.00	-
ARPA Project Coordinator	277	GRADE 127	46,342	-	-	1.00	-	-
ARPA Project Manager	277	GRADE 129	258,504	48,478	-	5.00	0.80	-
ARPA Public Health Educator	277	GRADE 127	122,110	43,813	-	3.00	1.00	-
ARPA Public Health Planner	277	GRADE 56	46,815	-	-	1.00	-	-
ARPA Purchasing Agent	277	GRADE 58	52,759	48,402	-	1.00	1.00	-
ARPA Senior Disease Investigator	277	GRADE 130	53,144	-	-	1.00	-	-
ARPA Senior Public Information Officer	277	GRADE 131	58,603	50,197	-	1.00	0.80	-
ARPA Sheriff Deputy	277	GRADE 127	702,979	790,738	-	13.00	13.00	-
ARPA Sheriff Crisis Counselor	277	GRADE 64	61,774	81,695	-	1.00	1.00	-
ARPA Senior Administrative Officer	277	GRADE 127	45,905	-	-	1.00	-	-
ARPA Data Analytics Project Manager	277	18THJUDCT	11,000	11,000	-	1.00	1.00	-
ARPA Staff Attorney I	277	DA	78,500	85,706	-	1.00	1.00	-
ARPA Staff Attorney II	277	DA	251,500	259,045	-	3.00	3.00	-
ARPA System Analyst-Programmer	277	18THJUDCT	11,000	11,000	-	1.00	1.00	-
ARPA Judge Pro Tem	277	EXCEPT	187,000	187,000	-	3.00	3.00	-
ARPA Legal Assistant III	277	GRADE 56	36,987	45,783	-	1.00	1.00	-
ARPA PT Crime Analyst	277	DA	12,000	49,171	-	1.00	0.50	-
Subtotal					461,952			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					24,502			
Overtime/On Call/Holiday Pay					-			
Benefits					152,693			
Total Personnel Budget					639,147	95.50	61.40	4.00



• Chief Financial Officer

The Chief Financial Officer (CFO) provides administrative oversight to the operations of the Division of Finance and is accountable for all strategic and tactical planning for County financial management.

Fund(s): 110 - County general

Expenditures	2022	Actual 2023	Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Personnel		537,002	485,189	495,748	495,748	528,130	32,383	6.5%
Contractual Services		190,389	252,925	295,500	403,595	295,500	(108,095)	-26.8%
Debt Service		-	-	-	-	-	-	0.0%
Commodities		7,304	10,908	10,000	9,899	10,000	101	1.0%
Capital Improvements		-	-	-	-	-	-	0.0%
Capital Equipment		-	-	-	-	-	-	0.0%
Interfund Transfers		-	3,000,000	-	-	-	-	0.0%
Total Expenditures		734,695	3,749,022	801,248	909,241	833,630	(75,611)	-8.3%
Revenues								
Taxes		185,509,907	197,582,228	240,248,905	240,248,905	225,648,523	(14,600,382)	-6.1%
Intergovernmental		4,475	4,864	4,124	4,124	5,261	1,137	27.6%
Charges For Service		60,190	109,839	77,686	77,686	112,037	34,351	44.2%
All Other Revenue		8,686,394	18,577,033	(15,738,673)	9,090,589	12,689,554	3,598,965	39.6%
Total Revenues		194,260,966	216,273,963	224,592,043	249,421,305	238,455,375	(10,965,930)	-4.4%
Full-Time Equivalents (FTEs)		4.00	4.00	3.00	3.00	3.00	-	0.0%

• CFO Administration

CFO Administration is responsible for developing, implementing, and organization-wide contract monitoring and compliance processes. Additionally, it provides oversight of the CFO Office's activities, as well as preparing, analyzing, and administering special project work for senior Finance staff. Also included within CFO Administration is claims management of all automobile and general liability claims the County administers.

Fund(s): 110 - County general

Expenditures	2022	Actual 2023	Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Personnel		97,610	96,784	105,757	105,757	111,017	5,260	5.0%
Contractual Services		20,790	13,250	25,356	25,356	25,356	-	0.0%
Debt Service		-	-	-	-	-	-	0.0%
Commodities		1,718	489	5,000	5,000	5,000	-	0.0%
Capital Improvements		-	-	-	-	-	-	0.0%
Capital Equipment		-	-	-	-	-	-	0.0%
Interfund Transfers		-	-	-	-	-	-	0.0%
Total Expenditures		120,118	110,523	136,113	136,113	141,373	5,260	3.9%
Revenues								
Taxes		-	-	-	-	-	-	0.0%
Intergovernmental		-	-	-	-	-	-	0.0%
Charges For Service		-	-	-	-	-	-	0.0%
All Other Revenue		111,996	1,101,896	-	-	-	-	0.0%
Total Revenues		111,996	1,101,896	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)		1.00	1.00	1.00	1.00	1.00	-	0.0%



• Restoration Costs - Main Courthouse 4th Floor Fire

An accidental fire occurred within the 18th Judicial District Court space on the fourth floor of the Main Courthouse on January 18, 2020. Extensive fire and smoke damage occurred to the Court's workspace, and further damage was caused to the third floor space directly underneath the location of the fire due to fire suppression efforts. Restoration work was complete in 2020. In accordance with policy, the Board of County Commissioners (BOCC) approved a transfer of budget authority from the Rainy Day Reserve to this new fund center to accommodate the restoration costs on February 5, 2020. The County was reimbursed for a portion of the expenses.

Fund(s): 110 - County general								
Expenditures	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25	
Personnel	-	-	-	-	-	-	-	0.0%
Contractual Services	-	(30,000)	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	(30,000)	-	-	-	-	-	0.0%
Revenues								
Taxes	-	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	-	0.0%

• COVID-19 Response 2020

On March 11, 2020, the World Health Organization declared the 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	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25	
Personnel	-	241	-	-	-	-	-	0.0%
Contractual Services	474,791	(31,387)	-	264	-	(264)	-100.0%	
Debt Service	-	-	-	-	-	-	-	0.0%
Commodities	13,183	-	-	101	-	(101)	-100.0%	
Capital Improvements	140,044	5,816	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	-	0.0%
Total Expenditures	628,018	(25,330)	-	365	-	(365)	-100.0%	
Revenues								
Taxes	-	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	-	0.0%
All Other Revenue	206	10	-	-	-	-	-	0.0%
Total Revenues	206	10	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	-	0.0%



• Register of Deeds Land Technology Fund Transfer

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

Fund(s): 237 - Technology Enhancement

Expenditures	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
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	200,911	2,853	985	985	3,027	2,041	207.1%
Total Revenues	200,911	2,853	985	985	3,027	2,041	207.1%
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	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	362,315	362,315	-	(362,315)	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	362,315	362,315	-	(362,315)	-100.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	1,040,386	-	-	-	-	0.0%
Total Revenues	-	1,040,386	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%



● CARES Title V Coronavirus Relief Fund (CRF)

On March 11, 2020, the World Health Organization declared COVID-19, a pandemic. On March 27, 2020, the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The Act provided \$2.0 trillion in economic relief funding and allocated \$150.0 billion of that to state, local, and tribal governments through Title V of the Act, called the Coronavirus Relief Fund (CRF). Sedgwick County received \$99.6 million in direct allocation, which was be used by the County, other municipalities, and approved entities to cover costs that were necessary expenditures incurred due to COVID-19; were not accounted for in the budget and were incurred during the period of March 1, 2020, through December 31, 2021. This program was used to track general eligible expenses for Sedgwick County.

Fund(s): 277 - Stimulus Funds

Expenditures	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	(36,263)	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	36,263	-	-	-	-	-	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	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%

● COVID-19 Provider Relief Funding

On March 11, 2020, the World Health Organization declared COVID-19 a pandemic. On March 27, 2020, the CARES Act was signed into law, which provided \$2.0 trillion in economic relief funding. On April 24, 2020, the Federal Paycheck Protection Program and Health Care Enhancement Act was signed into law, providing another \$484.0 billion to bolster certain CARES programs. With funding from both laws, the Department of Health and Human Services (HHS) administered relief funds to hospitals and other healthcare providers on the front lines of the coronavirus response. This funding supported healthcare-related expenses or lost revenue attributable to COVID-19 and ensures uninsured Americans could get treatment for COVID-19. Sedgwick County was able to access funding due to its healthcare-related services.

Fund(s): 277 - Stimulus Funds

Expenditures	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	576,751	-	-	-	-	-	0.0%
Total Expenditures	576,751	-	-	-	-	-	0.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	576,751	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	576,751	-	-	-	-	-	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 must be committed by December 31, 2024 and may be 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 Commission will approve and revise spending plans as needed throughout the grant term.

Fund(s): 277 - Stimulus Funds							
Expenditures	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Personnel	4,751,898	3,756,888	6,720,366	3,888,779	-	(3,888,779)	-100.0%
Contractual Services	11,319,552	2,412,683	-	8,975,895	-	(8,975,895)	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	1,039,716	894,285	-	1,217,894	-	(1,217,894)	-100.0%
Capital Improvements	2,068,310	17,744,695	-	15,421,413	-	(15,421,413)	-100.0%
Capital Equipment	-	43,500	-	-	-	-	0.0%
Interfund Transfers	-	-	-	17,256,236	-	(17,256,236)	-100.0%
Total Expenditures	19,179,476	24,852,050	6,720,366	46,760,217	-	(46,760,217)	-100.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	50,117,555	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	50,117,555	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	169.00	91.50	91.50	57.40	-	(57.40)	-100.0%

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 would add inpatient behavioral care beds in south-central Kansas and would alleviate the strain on existing state hospitals, allowing patients to stay closer to home and family. The additional beds would also ease jail overcrowding by shortening the wait time for inmates needing competency evaluations or mental 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	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	50,000	-	(50,000)	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	58,500	-	39,895,400	-	(39,895,400)	-100.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	58,500	-	39,945,400	-	(39,945,400)	-100.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	60,000	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	60,000	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	-	-	-	-	-	-	0.0%



Division of Finance - Risk Management

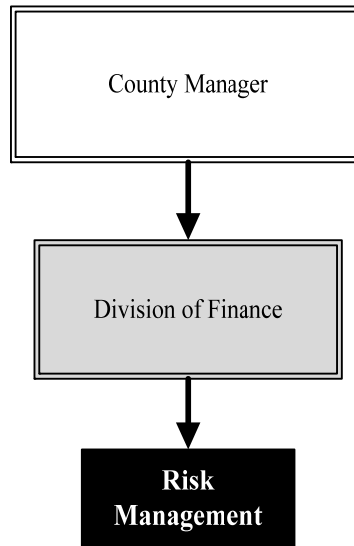
Mission: To protect Sedgwick County assets and provide a safe work environment for employees, thus ensuring their ability to provide uninterrupted delivery of quality services to the citizens of Sedgwick County.

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



Accomplishments and Strategic Results

Accomplishments

In 2023, three staff members became American Red Cross certified instructors in CPR, AED, and First Aid. Staff can now provide training to all employees who are required to have this certification or who desire it for personal knowledge. Staff now have the opportunity to expand their teaching credentials to meet changing demands of departments.

In 2023, Risk Management upgraded its claims management software, which includes moving from an on-site server to a cloud server. In addition, Risk Management purchased a new data analytics software which will allow for custom dashboards to be created and accessed by departments. This will help with developing trend analysis to focus additional safety efforts at the departmental and County-wide levels.

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

Strategic Results

Strategic results for Risk Management included the following measures in 2023:

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

To support a safe and secure work environment, Risk Management performs monthly and quarterly inspections and to ensure that departments respond to concerns within 90 days of the inspection. In 2023, Risk Management met this goal.

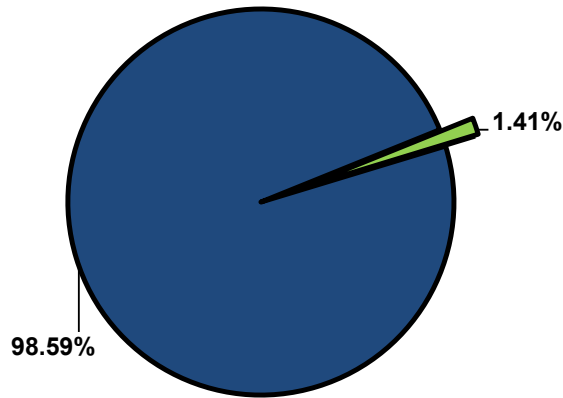


Significant Budget Adjustments

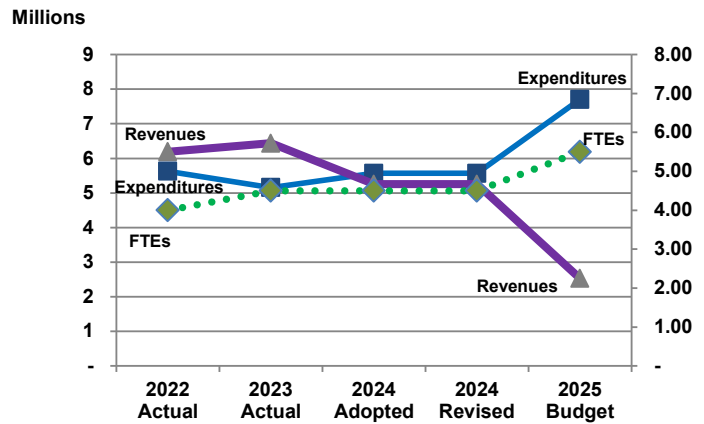
Significant adjustments to Risk Management's 2025 Recommended Budget include a decrease in transfers out due to a transfer to balance the Risk Management Fund in 2024 (\$2,725,787), the addition of funding for increased insurance premiums (\$2,000,000), and the addition of 1.0 full-time equivalent (FTE) Management Analyst I position (\$90,534).

Departmental Graphical Summary

Risk Management
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amount Chg '24 Rev.-'25	% Chg '24 Rev.-'25
Expenditures							
Personnel	402,755	418,675	584,039	584,039	716,454	132,415	22.67%
Contractual Services	5,129,408	4,588,330	4,968,325	4,928,325	6,968,325	2,040,000	41.39%
Debt Service	-	-	-	-	-	-	-
Commodities	96,730	149,611	16,388	56,388	20,435	(35,953)	-63.76%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	5,628,893	5,156,616	5,568,752	5,568,752	7,705,214	2,136,462	38.37%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	1,966,224	2,143,872	2,000,000	2,000,000	2,000,000	-	0.00%
All Other Revenue	4,226,986	4,291,386	3,252,301	3,252,301	526,514	(2,725,787)	-83.81%
Total Revenues	6,193,210	6,435,257	5,252,301	5,252,301	2,526,514	(2,725,787)	-51.90%
Full-Time Equivalents (FTEs)							
Property Tax Funded	-	-	-	-	-	-	-
Non-Property Tax Funded	4.00	4.50	4.50	4.50	5.50	1.00	22.22%
Total FTEs	4.00	4.50	4.50	4.50	5.50	1.00	22.22%

Budget Summary by Fund

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amount Chg '24 Rev.-'25	% Chg '24 Rev.-'25
Fund							
Risk Management Reserve	4,055,362	3,900,946	3,388,526	3,388,526	5,510,864	2,122,338	62.63%
Worker's Comp. Reserve	1,573,531	1,254,171	2,180,226	2,180,226	2,194,349	14,124	0.65%
Miscellaneous Grants	-	1,500	-	-	-	-	-
Total Expenditures	5,628,893	5,156,616	5,568,752	5,568,752	7,705,214	2,136,462	38.37%



Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Decrease in transfers out due to a transfer to balance the Risk Management Fund in 2024		(2,725,787)	
Addition of funding for increased insurance premiums	2,000,000		
Addition of 1.0 FTE Management Analyst I position	90,534		1.00
Total	2,090,534	(2,725,787)	1.00

Budget Summary by Program

Program	Fund	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	% Chg '24 Rev.-'25	24'-25' FTEs
Risk Management	612	4,055,362	3,828,306	3,388,526	3,388,526	5,510,864	62.63%	4.00
Risk Management TRB	612	-	72,640	-	-	-	0.00%	-
Workers' Compensation	613	1,573,531	1,254,171	2,180,226	2,180,226	2,194,349	0.65%	1.50
Risk Management Grants	279	-	1,500	-	-	-	0.00%	-
Total		5,628,893	5,156,616	5,568,752	5,568,752	7,705,214	38.37%	5.50



Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2024 Adopted	2024 Revised	2025 Budget	2024 Adopted	2024 Revised	2025 Budget
Risk Management Director	612	GRADE 69	70,389	85,896	85,896	1.00	1.00	1.00
Management Analyst II	612	GRADE 61	64,418	66,350	66,350	1.00	1.00	1.00
Management Analyst I	612	GRADE 59	52,490	54,053	106,413	1.00	1.00	2.00
Management Analyst I	613	GRADE 59	51,639	53,175	53,175	1.00	1.00	1.00
PT Administrative Support IV	613	EXCEPT	18,340	20,963	20,963	0.50	0.50	0.50
Subtotal					332,798			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					217,670			
Overtime/On Call/Holiday Pay					-			
Benefits					165,986			
Total Personnel Budget					716,454	4.50	4.50	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	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Personnel	227,471	245,323	285,843	285,843	404,134	118,291	41.4%
Contractual Services	3,802,500	3,483,950	3,086,295	3,086,295	5,086,295	2,000,000	64.8%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	25,391	99,033	16,388	16,388	20,435	4,047	24.7%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	4,055,362	3,828,306	3,388,526	3,388,526	5,510,864	2,122,338	62.6%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	4,055,362	3,909,564	3,233,151	3,233,151	209,144	(3,024,008)	-93.5%
Total Revenues	4,055,362	3,909,564	3,233,151	3,233,151	209,144	(3,024,008)	-93.5%
Full-Time Equivalents (FTEs)	3.00	3.00	3.00	3.00	4.00	1.00	33.3%

● Risk Management TRB

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

Fund(s): Risk Management Fund 612

Expenditures	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	72,640	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	72,640	-	-	-	-	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%



Workers' Compensation

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

Fund(s): Workers Compensation Reserve 613

Expenditures	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Personnel	175,284	173,353	298,196	298,196	312,319	14,124	4.7%
Contractual Services	1,326,908	1,031,741	1,882,030	1,842,030	1,882,030	40,000	2.2%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	71,339	49,077	-	40,000	-	(40,000)	-100.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,573,531	1,254,171	2,180,226	2,180,226	2,194,349	14,124	0.6%
Revenues	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	1,966,224	2,142,372	2,000,000	2,000,000	2,000,000	-	0.0%
All Other Revenue	171,624	381,821	19,150	19,150	317,371	298,221	1557.3%
Total Revenues	2,137,848	2,524,193	2,019,150	2,019,150	2,317,371	298,221	14.8%
Full-Time Equivalent (FTEs)	1.00	1.50	1.50	1.50	1.50	-	0.0%

Risk Management Grants

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

Fund(s): Miscellaneous Grants 279

Expenditures	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	1,500	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	1,500	-	-	-	-	0.0%
Revenues	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	1,500	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	1,500	-	-	-	-	0.0%
Full-Time Equivalent (FTEs)	-	-	-	-	-	-	0.0%



Division of Finance - Accounting

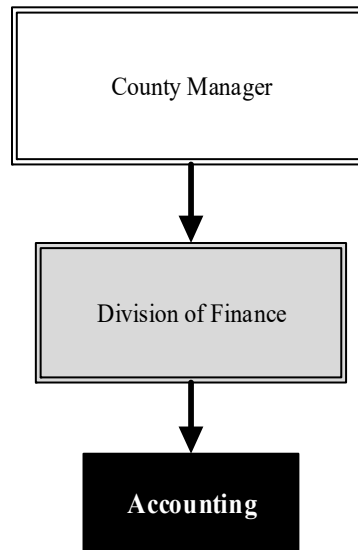
Mission: To allocate resources, protect public assets, and mitigate or eliminate risk by adhering to industry best practices and seeking innovative solutions.

Hope Hernandez
Accounting Director

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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.

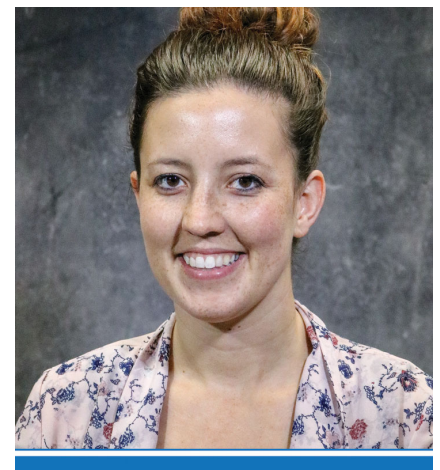


Strategic Goals:

- 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 2023
- Earned GFOA's Certificate of Achievement for Excellence in Financial Reporting Award in 2023



Accomplishments and Strategic Results

Accomplishments

In 2023, Accounting received the Certificate of Achievement for Financial Reporting from the GFOA for the 2022 Comprehensive Annual Financial Report. It is the 42nd consecutive year that the County has received the honor. Also in 2023, the County received the GFOA's PAFR Award for 2022. It is the 18th year that the County received the award.

Strategic Results

Strategic results for Accounting included the following measures in 2023:

- Maintaining a rate of maturity of approximately 20.0 percent of the investment portfolio maturing in less than one year. In 2023, Accounting was able to meet this goal with a rate of 26.9 percent of the portfolio maturing in less than one year.
- Maintaining a yield-to-maturity rate as close as possible to the U.S. Treasury benchmark interest rates. The yield-to-maturity rate was 2.17 percent and the U.S. Treasury benchmark rate was 5.24 percent. Accounting was unable to meet this goal.

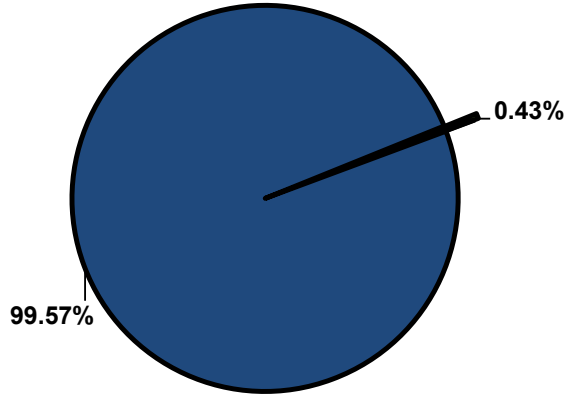


Significant Budget Adjustments

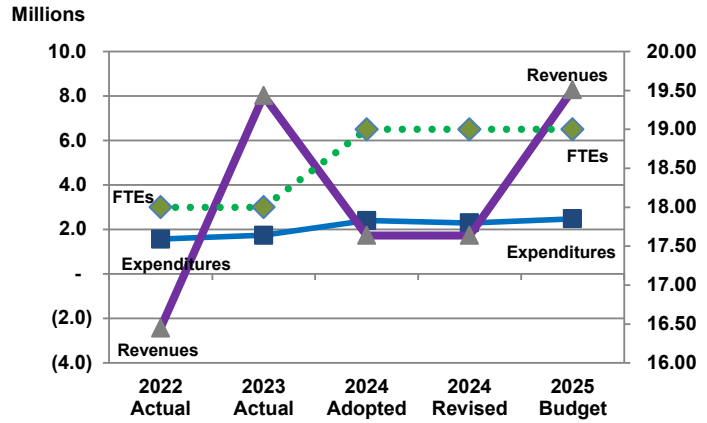
Significant adjustments to Accounting's 2025 Recommended Budget include an increase in all other revenue to bring in-line with anticipated investment income (\$6,549,565) and an increase in contractals due to a transfer to the Chief Financial Officer (CFO) in 2024 for additional audit work (\$108,539).

Departmental Graphical Summary

Accounting
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amount Chg '24 Rev.-'25	% Chg '24 Rev.-'25
Expenditures							
Personnel	1,347,611	1,442,666	1,708,074	1,708,074	1,785,202	77,128	4.52%
Contractual Services	170,664	313,994	610,200	502,841	636,057	133,216	26.49%
Debt Service	-	-	-	-	-	-	-
Commodities	46,700	(28,919)	80,957	79,957	55,100	(24,857)	-31.09%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	12,392	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	1,564,976	1,740,133	2,399,231	2,290,872	2,476,359	185,487	8.10%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	(2,434,393)	8,021,628	1,734,913	1,734,913	8,284,477	6,549,565	377.52%
Total Revenues	(2,434,393)	8,021,628	1,734,913	1,734,913	8,284,477	6,549,565	377.52%
Full-Time Equivalents (FTEs)							
Property Tax Funded	18.00	18.00	19.00	19.00	19.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	18.00	18.00	19.00	19.00	19.00	-	0.00%

Budget Summary by Fund

Fund	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amount Chg '24 Rev.-'25	% Chg '24 Rev.-'25
General Fund	1,564,976	1,740,133	2,399,231	2,290,872	2,476,359	185,487	8.10%
Total Expenditures	1,564,976	1,740,133	2,399,231	2,290,872	2,476,359	185,487	8.10%



Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Increase in all other revenue to bring in-line with anticipated investment income		6,549,565	
Increase in contractals due to a transfer to CFO in 2024 for additional audit work	108,539		
Total	108,539	6,549,565	-

Budget Summary by Program

Program	Fund	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	% Chg '24 Rev.-'25	24-'25' FTEs
Accounts Payable	110	365,155	302,185	440,012	440,012	494,942	12.48%	6.00
Payroll	110	192,439	248,994	347,420	347,420	326,137	-6.13%	3.00
Revenue Management	110	508,902	688,809	1,042,757	934,398	1,061,119	13.56%	5.00
General Accounting	110	498,480	500,145	569,042	569,042	594,161	4.41%	5.00
Total		1,564,976	1,740,133	2,399,231	2,290,872	2,476,359	8.10%	19.00



Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2024 Adopted	2024 Revised	2025 Budget	2024 Adopted	2024 Revised	2025 Budget
Accounting Director	110	GRADE 71	96,496	99,390	99,390	1.00	1.00	1.00
Payroll Manager	110	GRADE 67	80,408	82,821	82,821	1.00	1.00	1.00
Revenue Manager	110	GRADE 67	75,817	78,091	78,091	1.00	1.00	1.00
Accounts Payable Supervisor	110	GRADE 63	71,412	73,554	73,554	1.00	1.00	1.00
Payroll Administrator	110	GRADE 63	139,301	136,621	136,621	2.00	2.00	2.00
Principal Accountant	110	GRADE 64	129,157	133,032	133,032	2.00	2.00	2.00
Senior Accountant	110	GRADE 60	63,169	65,064	65,064	1.00	1.00	1.00
Accounts Receivable Supervisor	110	GRADE 63	62,741	64,623	64,623	1.00	1.00	1.00
Management Analyst III	110	GRADE 64	63,447	62,238	62,238	1.00	1.00	1.00
Management Analyst II	110	GRADE 61	57,162	58,877	58,877	1.00	1.00	1.00
Senior Accounts Payable Analyst	110	GRADE 58	44,069	48,333	48,333	1.00	1.00	1.00
Accounts Payable Analyst	110	GRADE 56	132,740	129,859	138,270	3.00	3.00	3.00
Administrative Support V	110	GRADE 56	43,358	44,647	44,647	1.00	1.00	1.00
Finance Coordinator	110	GRADE 56	43,321	44,606	44,606	1.00	1.00	1.00
Administrative Support I	110	GRADE 51	33,963	33,850	33,850	1.00	1.00	1.00
Subtotal					1,164,016			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					64,105			
Overtime/On Call/Holiday Pay					-			
Benefits					557,082			
Total Personnel Budget					1,785,202	19.00	19.00	19.00



• Accounts Payable

Accounts Payable processes invoices to pay County vendors accurately and timely while ensuring compliance with internal controls established to safeguard assets. Accounts Payable personnel work consistently with all internal departments to improve the workflow process. In 2010, the Division of Information Technology, Enterprise Resource Planning (ERP) and Accounting worked to implement an electronic workflow process for Accounts Payable documents. This process cuts down on hard copy paper flow, hard copies made and filed, and improves the availability of document information to Systems, Applications, and Products (SAP) financial system users. Accounts Payable continues to work on centralized process efficiencies through a County-wide centralized administration initiative.

Fund(s): County General Fund 110								
Expenditures	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25	
Personnel	360,308	351,321	426,212	426,212	481,142	54,930	12.9%	
Contractual Services	1,634	11,005	3,800	4,800	6,300	1,500	31.3%	
Debt Service	-	-	-	-	-	-	0.0%	
Commodities	3,213	(60,141)	10,000	9,000	7,500	(1,500)	-16.7%	
Capital Improvements	-	-	-	-	-	-	0.0%	
Capital Equipment	-	-	-	-	-	-	0.0%	
Interfund Transfers	-	-	-	-	-	-	0.0%	
Total Expenditures	365,155	302,185	440,012	440,012	494,942	54,930	12.5%	
Revenues								
Taxes	-	-	-	-	-	-	0.0%	
Intergovernmental	-	-	-	-	-	-	0.0%	
Charges For Service	-	-	-	-	-	-	0.0%	
All Other Revenue	-	-	-	-	-	-	0.0%	
Total Revenues	-	-	-	-	-	-	0.0%	
Full-Time Equivalent (FTEs)	6.00	6.00	6.00	6.00	6.00	-	0.0%	

• Payroll

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

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

Fund(s): County General Fund 110								
Expenditures	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25	
Personnel	189,509	240,948	326,920	326,920	305,637	(21,283)	-6.5%	
Contractual Services	311	4,897	16,500	16,500	16,500	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Commodities	2,619	3,149	4,000	4,000	4,000	-	0.0%	
Capital Improvements	-	-	-	-	-	-	0.0%	
Capital Equipment	-	-	-	-	-	-	0.0%	
Interfund Transfers	-	-	-	-	-	-	0.0%	
Total Expenditures	192,439	248,994	347,420	347,420	326,137	(21,283)	-6.1%	
Revenues								
Taxes	-	-	-	-	-	-	0.0%	
Intergovernmental	-	-	-	-	-	-	0.0%	
Charges For Service	-	-	-	-	-	-	0.0%	
All Other Revenue	-	-	-	-	-	-	0.0%	
Total Revenues	-	-	-	-	-	-	0.0%	
Full-Time Equivalent (FTEs)	2.00	2.00	3.00	3.00	3.00	-	0.0%	



• Revenue Management

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

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

Fund(s): County General Fund 110

Expenditures	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Personnel	349,072	399,325	449,500	449,500	467,862	18,363	4.1%
Contractual Services	134,362	270,586	549,900	441,541	573,257	131,716	29.8%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	25,468	6,506	43,357	43,357	20,000	(23,357)	-53.9%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	12,392	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	508,902	688,809	1,042,757	934,398	1,061,119	126,722	13.6%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	(2,434,393)	8,021,628	1,734,913	1,734,913	8,284,477	6,549,565	377.5%
Total Revenues	(2,434,393)	8,021,628	1,734,913	1,734,913	8,284,477	6,549,565	377.5%
Full-Time Equivalents (FTEs)	5.00	5.00	5.00	5.00	5.00	-	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	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Personnel	448,723	451,072	505,442	505,442	530,561	25,119	5.0%
Contractual Services	34,357	27,506	40,000	40,000	40,000	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	15,400	21,568	23,600	23,600	23,600	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	498,480	500,145	569,042	569,042	594,161	25,119	4.4%
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)	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

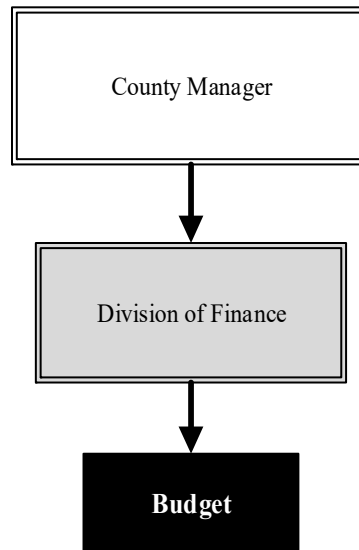
100 N. Broadway St., Suite 610
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 316.660.7145

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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 41 consecutive years, Sedgwick County has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award
- Budget worked to create and implement two new funds, the Municipalities Fight Addiction Fund and the Code Inspection and Enforcement Fund



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 2023:

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

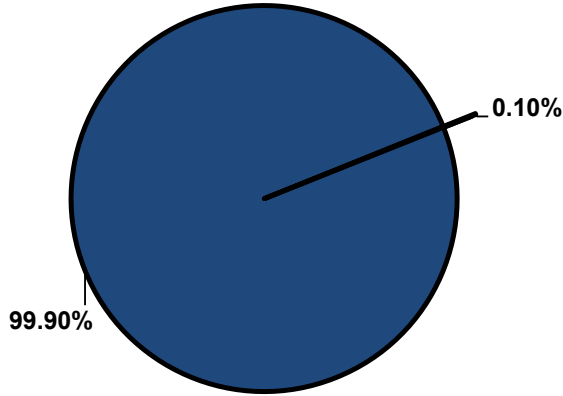


Significant Budget Adjustments

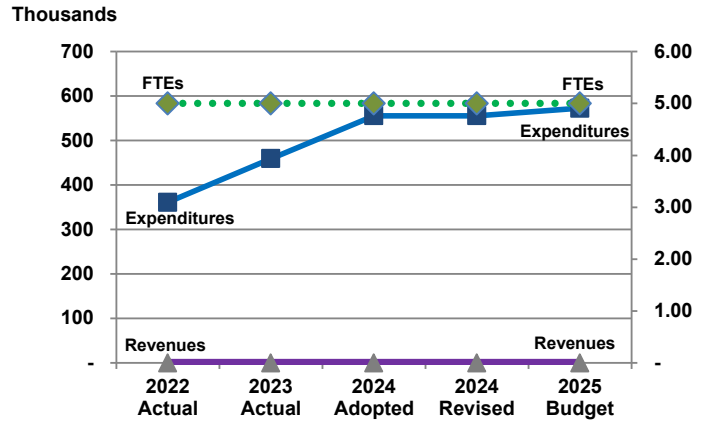
There are no significant adjustments to Budget's 2025 Recommended Budget.

Departmental Graphical Summary

Budget Office
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amount Chg '24 Rev.-'25	% Chg '24 Rev.-'25
Expenditures							
Personnel	352,298	447,465	535,313	535,313	551,953	16,640	3.11%
Contractual Services	2,887	7,360	11,030	11,030	11,030	-	0.00%
Debt Service	-	-	-	-	-	-	-
Commodities	5,731	4,537	9,500	9,500	9,500	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	360,915	459,362	555,843	555,843	572,483	16,640	2.99%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
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	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amount Chg '24 Rev.-'25	% Chg '24 Rev.-'25
General Fund	360,915	459,362	555,843	555,843	572,483	16,640	2.99%
Total Expenditures	360,915	459,362	555,843	555,843	572,483	16,640	2.99%



Significant Budget Adjustments from Prior Year Revised Budget

Expenditures Revenues FTEs

Total - - -

Budget Summary by Program

Program	Fund	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	% Chg '24 Rev.-'25	24-'25' FTEs
Budget Office	110	360,915	459,362	555,843	555,843	572,483	2.99%	5.00
Total		360,915	459,362	555,843	555,843	572,483	2.99%	5.00



Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2024 Adopted	2024 Revised	2025 Budget	2024 Adopted	2024 Revised	2025 Budget
Budget Director	110	GRADE 72	105,123	108,277	108,277	1.00	1.00	1.00
Principal Management Analyst	110	GRADE 65	150,251	154,759	154,759	2.00	2.00	2.00
Management Analyst II	110	GRADE 61	122,219	112,364	117,639	2.00	2.00	2.00
Subtotal					380,675			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					19,774			
Overtime/On Call/Holiday Pay					-			
Benefits					151,505			
Total Personnel Budget					551,953	5.00	5.00	5.00



Division of Finance - Purchasing

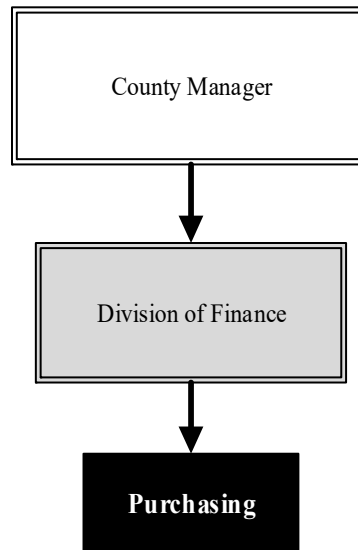
Mission: To allocate resources, protect public assets, and mitigate or eliminate risk by adhering to industry best practices and seeking innovative solutions.

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.

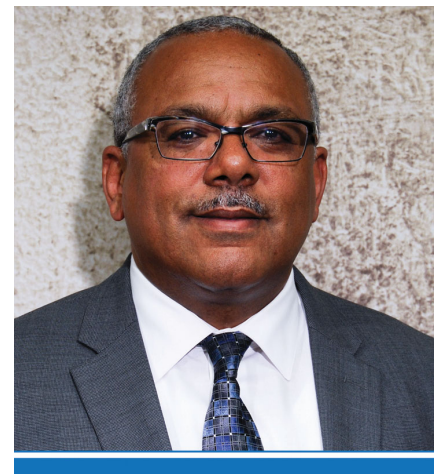


Strategic Goals:

- 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 105 years of procurement experience



Accomplishments and Strategic Results

Accomplishments

Purchasing conducts ongoing, in-depth training sessions for both internal departments and external vendors. For internal departments, this has resulted in timely, efficient, and accurate fulfillment of goods and services. For external vendors, these trainings have effectively guided vendors to understand how to conduct business with the County, which has resulted in growth in the County's vendor base. Purchasing continues to make important strides in reaching out and connecting with small, minority, and women-owned businesses. 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 2023 include the following:

- Percentage of multiple responses for each solicitation: the goal is 93.5 percent and the 2023 actual was 97.7 percent.
- Average number of vendor responses: the goal is for 4.5 vendor responses per solicitation and the 2023 actual was 9.3 responses per solicitation.
- Growth in the number of minority contractors: numbers have increased every year since 2021 with the following number of minority contractors in each year: 2,122 in 2021; 2,284 in 2022; and 2,454 in 2023.

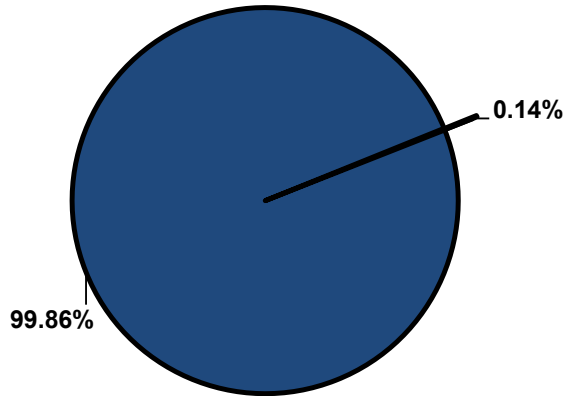


Significant Budget Adjustments

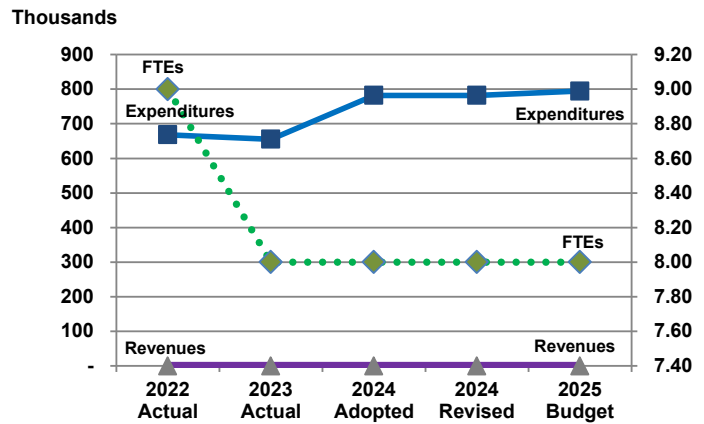
There are no significant adjustments to Purchasing's 2025 Recommended Budget.

Departmental Graphical Summary

Purchasing
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amount Chg '24 Rev.-'25	% Chg '24 Rev.-'25
Expenditures							
Personnel	621,692	598,117	672,704	672,704	685,292	12,588	1.87%
Contractual Services	37,295	52,763	105,000	103,000	105,000	2,000	1.94%
Debt Service	-	-	-	-	-	-	-
Commodities	9,240	4,145	4,150	6,150	4,150	(2,000)	-32.52%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	668,227	655,025	781,854	781,854	794,442	12,588	1.61%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	31	14	32	32	-	(32)	-100.00%
Total Revenues	31	14	32	32	-	(32)	-100.00%
Full-Time Equivalents (FTEs)							
Property Tax Funded	9.00	8.00	8.00	8.00	8.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	9.00	8.00	8.00	8.00	8.00	-	0.00%

Budget Summary by Fund

Fund	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amount Chg '24 Rev.-'25	% Chg '24 Rev.-'25
General Fund	668,227	655,025	781,854	781,854	794,442	12,588	1.61%
Total Expenditures	668,227	655,025	781,854	781,854	794,442	12,588	1.61%



Significant Budget Adjustments from Prior Year Revised Budget

Expenditures Revenues FTEs

Total - - -

Budget Summary by Program

Program	Fund	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	% Chg '24 Rev.-'25	24-'25' FTEs
Purchasing	110	668,227	655,025	781,854	781,854	794,442	1.61%	8.00
Total		668,227	655,025	781,854	781,854	794,442	1.61%	8.00



Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2024 Adopted	2024 Revised	2025 Budget	2024 Adopted	2024 Revised	2025 Budget
Purchasing Director	110	GRADE 72	118,997	122,567	122,567	1.00	1.00	1.00
Administrative Support IV	110	GRADE 55	59,154	61,402	61,402	1.00	1.00	1.00
Purchasing Agent	110	GRADE 59	209,948	216,191	216,191	4.00	4.00	4.00
Administrative Support II	110	GRADE 52	72,336	74,491	74,491	2.00	2.00	2.00
Subtotal					474,651			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					25,467			
Overtime/On Call/Holiday Pay					956			
Benefits					184,218			
Total Personnel Budget					685,292	8.00	8.00	8.00

