

Michael S. Borchard, CAE
 Sedgwick County Appraiser
 525 N. Main, Suite 227
 Wichita, Kansas 67203
 316-660-9110
mborchard@sedgwick.gov

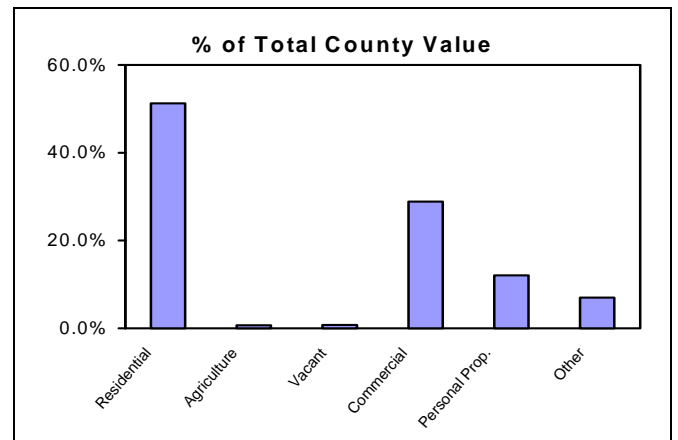
Mission:

- To fairly and accurately discover, list, and value all tangible taxable property within Sedgwick County; meet all statutory requirements; maintain in-house training; attain current information to ensure accuracy; provide information to all who come in contact with our office in a courteous, professional manner; and educate the public and private sectors relative to the appraisal process.

The Sedgwick County Appraiser’s Office is required by law to annually appraise all tangible taxable property by January 1st. In Sedgwick County this means the Appraiser’s Office determines value for 207,700 individual parcels, including residential, agricultural, multi-family, commercial, industrial, as well as 50,400 personal property accounts.

market value through the use of generally accepted appraisal methods. This process ensures that each property owner pays no more or less than a fair share of the cost of providing government services.

In addition to appraising property, the Appraiser’s Office must administer exemptions, agricultural classification, and determine the eligibility of certain religious, charitable, educational and municipal property for tax exemptions. The Appraiser’s Office maintains an extensive property information system as the basis for appraised valuations and property ownership tracking. The Office continues to advance in computer and other technologies to ensure better service and fair and equal appraisals of property in Sedgwick County.



The value of property is determined by market transactions. The Appraiser’s Office has the responsibility to study those transactions and appraise property accordingly. The Appraiser’s Office determines

Sedgwick County is in the process of utilizing new technology with the new Kansas Computer Assisted Mass Appraisal (CAMA) system. The State of Kansas is currently in the process of Alpha and Beta testing a new

Budget Summary by Category

	2004 Actual	2005 Adopted	2005 Revised	2006 Budget	% Chg. 05-06
Expenditures					
Personnel	3,414,299	3,765,073	3,506,014	3,698,721	5.5%
Contractual Services	459,522	396,404	421,404	412,260	-2.2%
Debt Service	-	-	-	-	-
Commodities	20,383	22,113	22,113	22,998	4.0%
Capital Improvements	-	-	-	-	-
Equipment	(19)	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	3,894,185	4,183,590	3,949,531	4,133,979	4.7%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	5,973	7,007	7,007	9,247	32.0%
Total Revenue	5,973	7,007	7,007	9,247	32.0%
Full-Time Equivalents (FTEs)	81.00	85.00	81.00	81.00	0.0%

Budget Summary by Fund

	2005 Revised	2006 Budget
Expenditures		
General Fund	3,949,531	4,133,979
Total Expenditures	3,949,531	4,133,979



Budget Summary by Program

Program	Expenditures			2006		Full-Time Equivalents (FTEs)			
	2004 Actual	2005 Adopted	2005 Revised	Budget	% Chg. 05-06	2005 Adopted	2005 Revised	2006 Budget	% Chg. 05-06
Appraiser Admin	470,511	618,383	685,332	1,199,990	75.1%	8.00	16.00	16.00	0.0%
Comm. Prop. Apprai.	527,564	622,143	622,143	650,164	4.5%	11.00	11.00	11.00	0.0%
Res. & Ag. Prop. App	815,823	879,841	854,841	1,011,080	18.3%	17.00	20.00	20.00	0.0%
Per. Prop. & Busines	575,372	630,691	630,691	666,105	5.6%	19.00	19.00	19.00	0.0%
Support Staff	573,670	544,955	544,955	606,639	11.3%	14.00	15.00	15.00	0.0%
Special Projects	324,943	273,478	248,258	-	-100.0%	4.00	-	-	-
Info. & Assistance	606,301	614,099	363,311	-	-100.0%	12.00	-	-	-
Total	3,894,185	4,183,590	3,949,531	4,133,979	4.7%	85.00	81.00	81.00	0.0%

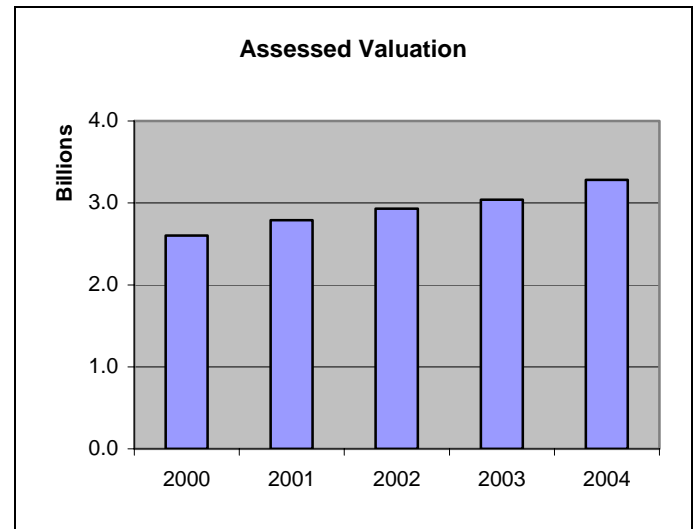
CAMA (Orion) system. Sedgwick County was selected to be a BETA site for 2005. When all real estate improvements are entered into the sketch program of CAMA it will improve the accuracy and availability of information to all County Offices, taxpayers, and government entities that access information from the Appraiser's Office.

The Appraiser's Office is also planning on implementing new technology in the form of Pictometry. This technology will increase the efficiency and accuracy of Appraiser's staff in assessing property. This project is being funded through the Land Tech Fund.

Assessed valuation in Sedgwick County has continued to grow. From 2000 to 2004 assessed valuation grew 26.1 percent from \$2.6 to \$3.3 billion.

Four Appraiser's Office FTEs were moved to the Call Center in 2005, which is the reason for the reduction in positions displayed above. The Call Center was formed

in 2005 and is a combination of staff from the Treasurer, Appraiser, County Counselor and Election offices and is under the direction of the Division of Information and Operations Technology Department.



Department Performance Measures and Goals

Type of Measure	Performance Measure	2004 Actual	2005 Est.	2006 Proj.
Input: Resources needed to produce a unit of output	Budget	3.9 M	3.9 M	4.1 M
Output: Amount of product or service provided	Real and personal property accounts (2004 and 2005 are N/A due to reorganization)	N/A	N/A	264,000
Efficiency: Inputs consumed to produce a unit of output	Cost per account	N/A	N/A	\$15.00
Service Quality: Client satisfaction, and timeliness	Maintain a ratio of number of informal appeals to number of parcels of 5% or less	N/A	N/A	5%
Outcome: Qualitative consequence associated with the service	Successfully achieve the points required by the annual Substantial Compliance Audit by the Kansas Department of Revenue.	N/A	N/A	100%

- Goals:**
- To develop and maintain positive, cohesive relationships to promote a positive image
 - To provide government services to citizens at convenient locations outside the main courthouse
 - To be a model of appraisal excellence with a reputation for delivering equitable, accurate and understandable appraisals that meet statutory requirements



• Administration

Administration provides general management services to all divisions within the Appraiser’s Office including: human resource management, inventory, budget oversight, technology planning, office communication, public relations, and education and professional development. Administration also serves as liaison to other county departments, professional organizations and different levels of state government.

Expenditures	2004	2005	2005	2006	% Chg.
	Actual	Adopted	Revised		
Personnel	418,586	582,492	582,492	933,387	60.2%
Contractual Services	48,052	31,420	96,605	259,668	168.8%
Debt Service	-	-	-	-	-
Commodities	3,893	4,471	6,235	6,935	11.2%
Capital Improvements	-	-	-	-	-
Equipment	(19)	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	470,511	618,383	685,332	1,199,990	75.1%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	414	106	-	9,247	-
Total Revenue	414	106	-	9,247	-
Full-Time Equivalents (FTEs)	7.00	8.00	16.00	16.00	0.0%

Goals:

- To develop and maintain positive, cohesive relationships to promote a positive image
- To communicate timely and accurate reports to employees, departments, citizens, legislators and professional state and national organizations
- To provide educational opportunities to employees, other departments, appraisal offices and citizens

• Commercial Property Appraisal

Commercial Real Estate is responsible for discovery, listing and valuation of all commercial real property parcels in Sedgwick County. This is accomplished through the use of properly applied mass appraisal techniques for commercial properties in accordance with the state of Kansas statutes and the Kansas Department of Revenue Property Valuation Division directives and guidelines. This division is also responsible for the review and defense of values through the appeal processes.

Fund: General Fund	75004-110				
	2004	2005	2005	2006	% Chg.
Expenditures	Actual	Adopted	Revised	Budget	05-06
Personnel	443,304	540,580	540,580	591,614	9.4%
Contractual Services	82,514	78,550	78,550	55,500	-29.3%
Debt Service	-	-	-	-	-
Commodities	1,746	3,013	3,013	3,050	1.2%
Capital Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	527,564	622,143	622,143	650,164	4.5%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	5	75	75	-	-100.0%
Total Revenue	5	75	75	-	-100.0%
Full-Time Equivalents (FTEs)	10.00	11.00	11.00	11.00	0.0%

Goals:

- To be a model of appraisal excellence with a reputation for delivering equitable, accurate and understandable appraisals that meet statutory requirements
- To provide prompt, courteous and professional assistance to the citizens served by Sedgwick County, and to fellow employees
- To create a work environment that will attract and retain quality workers dedicated to establishing cost-effective mass appraisal values



• **Residential and Agricultural**

Residential and Agricultural Real Estate is responsible for discovery, listing and valuation of all residential/agricultural real property parcels in Sedgwick County. This is accomplished through the use of properly applied mass appraisal techniques for residential and agricultural properties in accordance with the state of Kansas statutes and the Kansas Department of Revenue Property Valuation Division directives and guidelines. This division is also responsible for the review and defense of values through the appeal processes.

Fund: General Fund				75005-110	
	2004 Actual	2005 Adopted	2005 Revised	2006 Budget	% Chg. 05-06
Expenditures					
Personnel	704,058	761,022	736,022	948,842	28.9%
Contractual Services	108,008	114,819	114,819	58,088	-49.4%
Debt Service	-	-	-	-	
Commodities	3,757	4,000	4,000	4,150	3.8%
Capital Improvements	-	-	-	-	
Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
Total Expenditures	815,823	879,841	854,841	1,011,080	18.3%
Revenue					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	-	9	115	-	-100.0%
Total Revenue	-	9	115	-	-100.0%
Full-Time Equivalents (FTEs)	18.00	17.00	20.00	20.00	0.0%

Goals:

- To accurately discover, list and value all residential and agricultural real estate
- To promote professionalism by educating staff in appraisal standards, techniques and the use of technology
- To facilitate open and honest communication with internal and external customers to build positive relationships and provide high quality service

• **Personal Property**

Personal Property Appraisal is responsible for discovery, listing and valuation of all business and individual personal property in Sedgwick County in accordance with Kansas state statutes and Property Valuation Division of the Kansas Department of Revenue's directives and guidelines. This division is also responsible for the review and defense of values through the appeal processes.

Fund: General Fund				75006-110	
	2004 Actual	2005 Adopted	2005 Revised	2006 Budget	% Chg. 05-06
Expenditures					
Personnel	511,242	564,428	564,428	636,158	12.7%
Contractual Services	61,899	63,670	63,670	25,947	-59.2%
Debt Service	-	-	-	-	
Commodities	2,231	2,593	2,593	4,000	54.3%
Capital Improvements	-	-	-	-	
Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
Total Expenditures	575,372	630,691	630,691	666,105	5.6%
Revenue					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	232	-	-	-	
Total Revenue	232	-	-	-	
Full-Time Equivalents (FTEs)	19.00	19.00	19.00	19.00	0.0%

Goals:

- To accurately appraise all reported property in a timely and efficient manner
- To educate each member of the division in the techniques and concepts of valuing personal property
- To raise awareness of personal property appraisal by communicating time frames and taxpayer responsibilities



• **Appraisal Support**

Appraisal Support is responsible for providing support to the Commercial Real Property, Residential and Agricultural Real Property, and Personal Property Divisions. Support includes record imaging, record maintenance, map maintenance, logging and tracking of field processes, quality control of appraisal data, and fulfills data requests from external customers.

Fund: General Fund				75007-110	
	2004 Actual	2005 Adopted	2005 Revised	2006 Budget	% Chg. 05-06
Expenditures					
Personnel	518,394	492,187	492,187	588,719	19.6%
Contractual Services	51,472	49,955	49,955	13,057	-73.9%
Debt Service	-	-	-	-	-
Commodities	3,803	2,813	2,813	4,863	72.9%
Capital Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	573,670	544,955	544,955	606,639	11.3%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	3	-	-	-	-
Total Revenue	3	-	-	-	-
Full-Time Equivalents (FTEs)	16.00	14.00	15.00	15.00	0.0%

Goals:

- To provide accurate information and resources necessary to facilitate the appraisers in the completion of appraisal processes
- To achieve performance targets through communication and teamwork
- To provide assistance with a courteous and friendly attitude
- To optimize our knowledge through education and training opportunities

• **Special Projects**

This fund center was deleted and funds were allocated to remaining Appraiser fund centers in 2005 to create efficiencies in operations and to improve communication within the department.

Fund: General Fund				75008-110	
	2004 Actual	2005 Adopted	2005 Revised	2006 Budget	% Chg. 05-06
Expenditures					
Personnel	240,889	230,637	230,637	-	-100.0%
Contractual Services	82,744	39,970	14,750	-	-100.0%
Debt Service	-	-	-	-	-
Commodities	1,309	2,871	2,871	-	-100.0%
Capital Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	324,943	273,478	248,258	-	-100.0%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	8	416	416	-	-100.0%
Total Revenue	8	416	416	-	-100.0%
Full-Time Equivalents (FTEs)	5.00	4.00	-	-	-



• Information and Assistance

This fund center was deleted and funds were allocated to remaining Appraiser fund centers in 2005 to create efficiencies in operations and to improve communication within the department.

Fund: General Fund				75003-110	
	2004 Actual	2005 Adopted	2005 Revised	2006 Budget	% Chg. 05-06
Expenditures					
Personnel	577,826	593,727	359,668	-	-100.0%
Contractual Services	24,832	18,020	3,055	-	-100.0%
Debt Service	-	-	-	-	
Commodities	3,643	2,352	588	-	-100.0%
Capital Improvements	-	-	-	-	
Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
Total Expenditures	606,301	614,099	363,311	-	-100.0%
Revenue					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	5,311	6,401	6,401	-	-100.0%
Total Revenue	5,311	6,401	6,401	-	-100.0%
Full-Time Equivalent (FTEs)	6.00	12.00	-	-	

