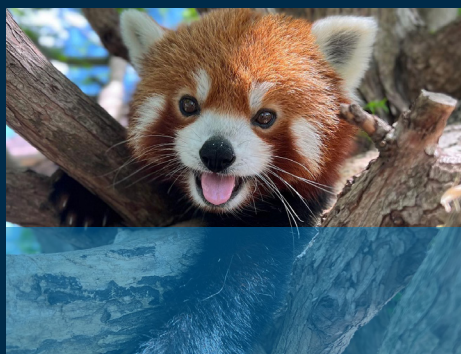
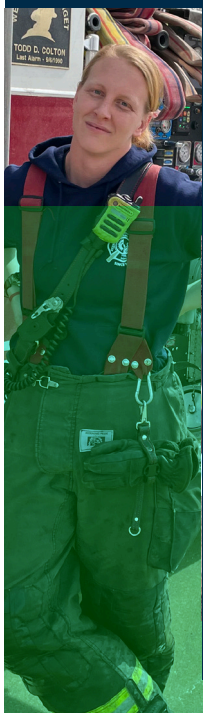


SEDGWICK COUNTY

2023 QUARTER FINANCIAL REPORT

For the Six Months Ending June 30, 2023



DIVISION OF FINANCE

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SEDGWICKCOUNTY.ORG



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Executive Summary

At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first half of 2023, ending June 30, 2023. The information contained in this report is based on unaudited financial statements and excludes adjustments that may be required by the County's auditors at a later date.

The first section of the report outlines financial information on a budgetary basis for applicable fund types, including comparisons of financial activities with the previous fiscal year and the adopted and revised budgets. The second section of the report outlines the financial status of active capital projects. The final section consists of fund statements which provide a broad overview of the County's finances in a manner similar to a private-sector business based on Generally Accepted Accounting Principles (GAAP).

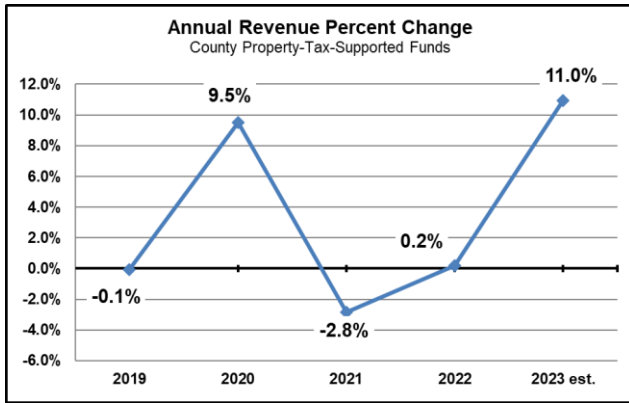
When reporting financial status, the County typically aggregates information into one of several possible groupings: the General Fund, property-tax-supported funds, other operating funds, or all operating funds. The General Fund is the County's primary operating fund and accounts for County services that do not have a designated fund of their own. The General Fund includes most general government and law enforcement functions and receives the broadest variety of revenues. Currently, the operations of 46 departments are funded from the General Fund. The County has four other property-tax-supported funds, including Bond & Interest, Aging, Highway, and Wichita State University. Each fund provides services related to a specific function and the property taxes levied in each fund are used only to support those specific functions. References to 'property-tax-supported funds' mean the General Fund plus all other property-tax-supported funds. The County has 31 budgeted other operating funds which are not supported directly with property taxes, including grant funds, enterprise funds and internal service funds. References to 'operating funds' mean the property-tax-supported funds plus the other operating funds. Sedgwick County Fire District 1 is a distinct governmental entity that is operated as a part of Sedgwick County government and levies property taxes, but it is reported separately.

The 2023 Sedgwick County budget of \$600.6 million is presented as the economy continues in an unpredictable period, with various economic indicators in flux and seemingly contradictory at times. While the Federal government is taking action to attempt to stabilize the economy, the Sedgwick County Board of County Commissioners identified some key priorities as part of the County's 2023 budget process: address workforce shortages with compensation adjustments to preserve service levels while maintaining a level property tax rate.

The 2023 budget was developed to ensure that the compensation adjustments could be implemented as well as adding resources for increases in the costs of doing business, as well as limited funding for strategic additions to departmental budgets.

The 2023 budget is based on the evaluation of services and additional funding requests, along with the goals and priorities identified by the BOCC with a focus on continued implementation of the multiyear compensation strategy. Funding for increased costs of doing business were added, as well as strategic increases in funding for attorney fees, employee recruitment and hiring, and mental health initiatives.

This quarterly report provides an analysis of financial trends through the first half of 2023 compared to the same time period in 2022. Increased revenues over the first half of 2023 were recorded in several categories, including current property taxes, uses of money and property, fines and forfeitures, reimbursements, local retail sales and use taxes, motor vehicle taxes, and back property taxes. Expenditures increased in contractals, transfers out, personnel, and commodities while decreases occurred in equipment and capital improvements. These changes are explained within this report.



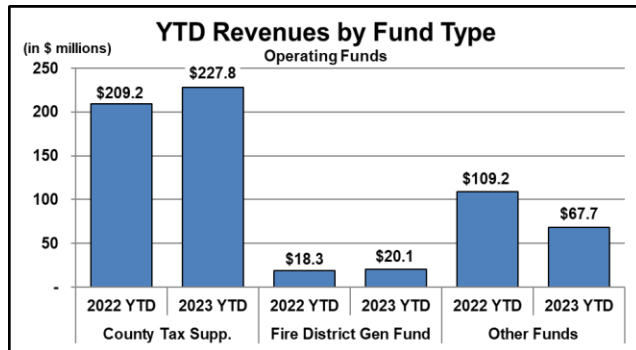
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2023.

- **Revenues totaled \$227.8 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$18.6 million (8.9 percent) compared to the first half of 2022.
- **Expenditures totaled \$133.6 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$11.8 million (9.7 percent) compared to the first half of 2022.
- **For all County property-tax-supported funds (excluding Fire District 1), ending fund balances are projected to decrease by \$7.7 million.** The year-end General Fund balance is anticipated to decrease by \$3.8 million (3.9 percent). The decrease is primarily due to an increase in transfers to other funds. The increase in transfers is due primarily to the year-end transfer of the MABCD fund balance (\$8.7 million) to the newly established MABCD fund that will be used in 2024.

For more detail on each individual fund, please review the individual “schedules of budgetary accounts” section following the executive summary.

Revenue Highlights:

Revenue collections for all operating funds through the first half of 2023 decreased 6.5 percent (\$22.1 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased \$18.6 million (8.9 percent) compared to the first half of 2022.



Year-to-date (YTD) Revenue by Fund Type

County property-tax-supported funds revenue collections increased 8.9 percent (\$18.6 million) compared to the first half of 2022. The most significant increases occurred in current property taxes (\$10.8 million), uses of money and property (\$5.0 million), fines and forfeitures (\$1.1 million), reimbursements (\$0.8 million), local retail sales and use taxes (\$0.8 million), motor vehicle taxes (\$0.4 million), and back property taxes (\$0.3 million). The increase in current property taxes is due to an increase in assessed valuation of 7.3 percent for the current budget year (\$10.8 million). The increase in uses of money and property is due to an increase in investment income (\$4.4 million) and an increase in penalties and interest on back taxes (\$0.5 million). The increase in fines and forfeitures is due to an increase in opioid settlement revenue (\$1.1 million). The increase in reimbursements is due to the payment of the final administrative charges from COMCARE, Emergency Medical Services (EMS), and Noxious Weeds Tax Funds in 2023 as a result of their consolidation into the General Fund, compared to no administrative charges in 2022 (\$0.8 million). The increase in local retail sales and use taxes is due to improving economic conditions (\$0.8 million). The increase in vehicle taxes is due to increased motor vehicle registrations (\$0.4 million). The increase in back taxes is due to an increase in revenue collected on behalf of the County by Klenda Austerman from the sale of foreclosed properties as a result of the increase in delinquent real property

taxes as well as the prior year tax re-class by the Kansas Court of Tax Appeals which lead to a reduction of revenue and a timing delay in payments posted (\$0.3 million).

The increases were partially offset by a decrease in license and permits (\$0.3 million), intergovernmental revenue (\$0.2 million), and miscellaneous revenue (\$0.1 million). The decrease in license and permits (\$0.3 million) is due to a decrease in permits issued for commercial and residential projects through June 2023 compared to the same timeframe in 2022, by the MABCD. The decrease in intergovernmental revenue is due to the end of funding from the Kansas Department of Transportation (KDOT) to Emergency Communications for reimbursement of two positions due to the end of the agreement for monitoring KDOT traffic cameras (\$0.2 million) and the decrease in miscellaneous revenue is due to a decrease in payments to the City of Wichita from Public Works for flood control (\$0.1 million).

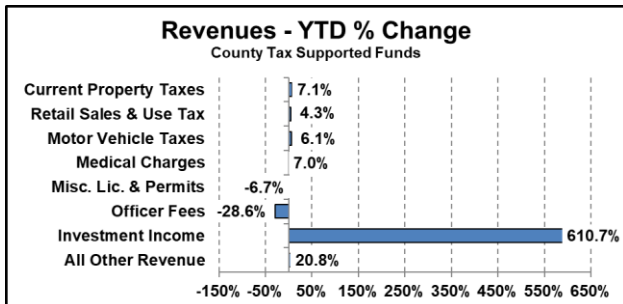
Fire District 1 revenue comes primarily from property taxes. Through the first half of 2023, revenue collections increased \$1.8 million (10.2 percent) when compared to the first half of 2022.

All other operating funds include grants, enterprise and internal service funds, and non-property-tax special revenue funds, decreased \$41.5 million (\$38.0 percent) through the first half of 2023. The most significant decreases occurred in intergovernmental revenue in non-property-tax funds (\$48.3 million), charges for services in enterprise and internal service funds (\$2.6 million), other revenue in enterprise and internal service funds (\$1.1 million), and other revenue in non-property-tax funds (\$0.6 million). The decrease in intergovernmental revenue in non-property-tax funds is due to the allocation of Federal American Rescue Plan Act (ARPA) revenues previously received in 2021 and 2022, which may be obligated through 2024, as well as a decrease in multiple Federal revenues, including miscellaneous Federal revenue County-wide (\$0.8 million) and Meals on Wheels from the Older Americans Act Grant (OAA) (\$0.6 million). The decrease in intergovernmental revenue in non-property-tax funds is offset by an increase in intergovernmental revenue in the Kansas Department of Aging and Disabilities (KDADS) revenue received by Sedgwick County Developmental Disabilities Organization (SCDDO)



under their State contract due to an increase in clients served (\$1.6 million) and an increase in Kansas Department of Corrections (\$0.8 million) and Juvenile Justice Authority revenue received by the Department of Corrections for salary increases (\$0.6 million). The decrease in charges for services in enterprise and internal service funds is primarily due to a decrease in the employer-paid portion of benefits into the Health and Life Fund due to an additional payroll posting in the first six months of 2022 compared to the same timeframe in 2023 (\$2.5 million) and a decrease in insurance fees (\$0.2 million). The decrease in other revenue in enterprise and internal service funds is due to the end of the Shuttered Venue Operators Grant (SVOG) (\$1.1 million) for INTRUST Bank Arena. The decrease in other revenue in non-property-tax funds is due to a decrease in COMCARE funding (\$0.6 million) due to CARES provider relief funding that ended in 2022.

The decreases were partially offset by increases in charges for services in non-property-tax funds (\$8.7 million), reimbursements in enterprise and internal service funds (\$1.0 million), and miscellaneous revenues in enterprise and internal service funds (\$0.2 million). The increase in charges for services in non-property-tax funds is largely due to an increase in Prospective Payment System (PPS-1) for daily reimbursement of Medicaid fees received in the first half of 2023 (\$11.4 million), whereas Medicaid fees were reimbursed on a per service rate in the first half of 2022. The increase in charges for services is offset by a decrease in Medicaid fees received by COMCARE (\$2.8 million). The increase in reimbursements in enterprise and internal service funds is due to the claim recovery payments received for hail damage at the Sedgwick County Zoo in 2019 (\$1.0 million). The increase in reimbursements is due to an increase in prescription benefit refunds collected by Human Resources (\$0.2 million).

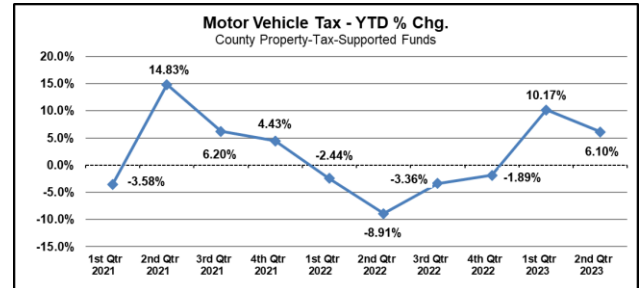


Key Revenues – Property-Tax-Supported Funds

Current property tax collections through the first half of 2023 increased 10.8 million (7.1 percent) when compared to the first half of 2022, which is primarily due to an increase in assessed valuation.

Retail sales and use tax collections increased \$0.3 million (7.9 percent), compared to the first half of 2022. Collections in five of six months in 2023 exceeded collections in the same months in 2022.

Motor vehicle tax collections are allocated to each fund with a property tax levy in proportion to the property tax levied during the previous year’s budget. Revenue from this source increased \$0.4 million (6.1 percent), compared to the first half of 2022. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. Through the first half of 2023, collections increased \$0.6 million (7.0 percent) when compared to the same timeframe in 2022. The increase is largely attributable to increases in setoff program fees (\$0.6 million) and Medicaid (\$0.4 million) and Medicare fees (\$0.2 million) collected on behalf of EMS. The increase is offset by a decrease in insurance fees (\$0.6 million) collected by EMS.

MABCD licenses and permits revenue decreased by \$0.3 million (6.7 percent) compared to the first half of 2022 as a result of a decrease in the number of plans submitted and project valuation.

Officer fees decreased \$0.7 million (28.6 percent) compared to the first half of 2022. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

Investment income is required by State law to be deposited in the General Fund unless otherwise



directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. Through the first half of 2023, investment income increased \$4.4 million (610.7 percent) versus the same period of time in 2022, the result of Federal interest rates being increased following a dramatic rise in inflation rates.

All other revenue collections increased \$2.6 million (20.8 percent) compared to the first half of 2022.

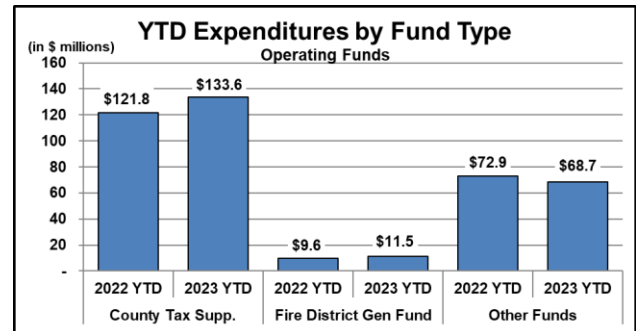
Expenditure Highlights:

Total expenditures for all operating funds increased \$4.7 million (2.2 percent) compared to the first half of 2022. For all County property-tax-supported funds, expenditures increased \$11.8 million (9.7 percent). Increases were recorded in contractualls (\$5.8 million), transfers out (\$4.8 million), personnel (\$1.4 million), and commodities (\$0.4 million) which were offset by decreases in equipment (\$0.3 million), debt service (\$0.3 million), and capital improvements (\$0.1 million).

All other County operating funds expenditures (grants, internal service funds, and non-property-tax special revenue funds) decreased \$4.2 million (5.8 percent) compared to the first half of 2022. The most significant decreases occurred in contractualls in non-property-tax funds (\$6.9 million), equipment in enterprise and internal service funds (\$3.8 million), contractualls in enterprise and internal service funds (\$2.5 million), and capital improvements in enterprise and internal service funds (\$1.9 million). The decrease in contractualls (\$6.9 million) in non-property-tax funds is primarily due to a reduction in temporary health care staff in ARPA (\$4.7 million) and the timing of funds encumbered for respite care (\$2.0 million) by COMCARE. The decrease in equipment in enterprise and internal service funds (\$3.8 million) is primarily due to the timing of funds encumbered for fleet acquisition in 2022 for Fleet Management (\$3.7 million). The decreases in contractualls (\$2.5 million) and capital improvements (\$1.9 million) in enterprise and internal services funds are primarily due to the ending of the SVOG for INTRUST Bank Arena.

These decreases were partially offset by increases in capital improvements in non-property-tax funds (\$5.8 million) and personnel in non-property-tax

funds (\$2.6 million). The increase in capital improvements in non-property-tax funds (\$5.8 million) is primarily due to the remodeling at the Sedgwick County Courthouse (\$6.7 million) in order to resolve court backlogs caused by the coronavirus disease (COVID-19) pandemic and funded by ARPA. The increases in personnel in non-property-tax funds (\$2.6 million) is primarily due to an increase in rate of pay and an increase in positions filled at COMCARE (\$1.9 million).

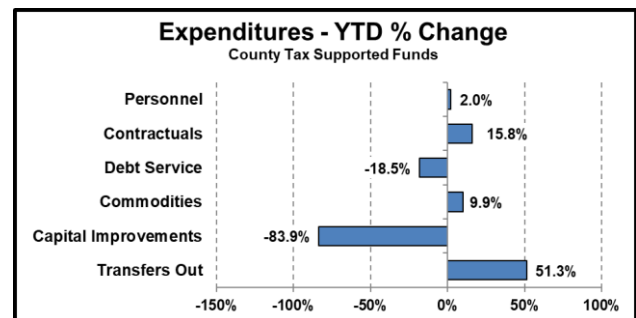


Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds' expenditures increased \$11.8 million (9.7 percent) compared to the first half of 2022.

Fire District 1 expenditures increased \$1.9 million (20.0 percent) compared to the first half of 2022.

All other operating funds' expenditures decreased \$4.2 million (5.8 percent) compared to the first half of 2022.



Key Expenditures — Property-Tax-Supported Funds

Personnel expenditures increased \$1.4 million (2.0 percent) compared to the first half of 2022, primarily due to an increase in rate of pay, and an increase in



positions filled in the Sheriff’s Office through the first half of 2023.

	2018	2019	2020	2021	2022	2023
KPERS - Retirement Rates						
	9.39%	9.89%	9.89%	9.87%	9.90%	9.43%
KP&F - Retirement Rates						
Sheriff	20.22%	22.13%	21.93%	22.80%	22.99%	22.86%
Fire	20.09%	22.13%	21.93%	22.80%	22.99%	22.86%
EMS	20.09%	22.13%	21.93%	22.80%	22.99%	22.86%

Contractual expenditures increased \$5.8 million (15.8 percent) compared to the same time period in 2022. The increase is primarily due to an increase in medical professional services (\$3.4 million) mostly by the Sheriff’s Office for an annual shopping cart created for detention facility medical services, as well as expenses for such services, whereas no cart was created in 2022. Shopping carts are used through the County’s purchasing system, which allows users to commit the amount of budget authority needed to cover the annual cost of a product or service at any point during the year. Additional increases were recorded in fee for service contracts (\$0.7 million) primarily by the Sheriff’s Office (\$0.3 million) due to a shopping cart created for out-of-County housing as well as expenses for such services, the Division of Information Technology (\$0.4 million) due to Focal Point consulting services regarding the current payroll system for Human Resources (\$0.3 million) and for Justware software for the District Attorney’s Office (\$0.1 million), in grant awards (\$0.6 million) by departments County-wide, an increase in legal professional services (\$0.6 million) primarily by the County Counselor (\$0.3 million) due to external counsel fees, the 18th Judicial District (\$0.2 million) and the District Attorney’s office (\$0.1 million) due to contracts for legal services, and an increase in management services (\$0.5 million) primarily due to increased costs for the flood control agreement and for maintenance for Pump Station 14 (\$0.2 million).

Debt payments decreased \$0.3 million (18.5 percent) compared to the first half of 2022 due to no new interest being paid.

Commodities expenditures increased \$0.4 million (9.9 percent) compared to the first half of 2022. The increase in commodities is primarily due to increases

in technology equipment for poll pads for the Election Commissioner’s Office (\$0.3 million) and a County-wide increase in office supplies (\$0.1 million).

Capital Improvement expenditures decreased \$0.1 million (83.9 percent) due to a decrease in moving expenses by the Division of Finance in 2022 for the relocation of District Court Traffic Clerk and Media Room, related to the General Fund COVID-19 Response program.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures decreased by \$0.3 million (93.2 percent) compared to first half of 2022. The decrease in equipment (\$0.3 million) is primarily due to decreases in technology hardware (\$0.5 million) primarily by EMS and in vehicles (\$0.1 million) by the Department on Aging, both due to the timing of funds encumbered in 2022, and an increase in operating equipment (\$0.2 million) due to the Regional Forensic Science Center’s (RFSC) purchase of a Liquid Chromatograph Mass Spectrometer (LS/MS) with opioid settlement funds.

Transfers to other funds increased \$4.8 million (51.3 percent) compared to the first half of 2022. The increase is primarily due to increases in transfers out – capital projects (\$4.0 million) due to the timing of transfers for capital projects in 2023 compared to 2022, and in transfers out–sales tax revenue (\$0.4 million) by Highways due to an increase in the amount of sales tax generated through June 2023 compared to the same timeframe in 2022, and transfers out–operating (\$0.3 million) to reimburse Fire District 1 for building inspection fees from the MABCD.

For additional information regarding the financial condition of Sedgwick County, please review the narrative sections discussing each major fund of the County, in addition to the schedules of budgetary accounts for the corresponding funds; the status of current capital projects; and the fund statements prepared based on Generally Accepted Accounting Principles.



2023 Year-End Fund Balance Estimates Operating Funds By Fund Type (Budgetary Basis)

	Special Revenue Funds						Total Operating Funds
	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	
Revenues							
Property taxes	\$ 145,188,826	\$ 10,857,119	\$ 15,068,517	\$ 19,395,066	\$ -	\$ -	\$ 190,509,528
Motor vehicle taxes	16,367,939	1,364,570	1,990,817	1,998,579	-	-	21,721,906
Local retail sales & use tax	38,416,300	-	-	-	-	-	38,416,300
All other taxes	276,702	410,566	-	-	3,844,737	-	4,532,005
Licenses & permits	8,750,610	-	15,834	10,125	20,581	-	8,797,150
Intergovernmental	955,851	10,805	4,916,128	-	46,777,818	-	52,660,601
Charges for services	29,973,186	-	17,338	747,224	39,868,311	48,724,532	119,330,591
Fines & forfeitures	1,379,466	-	-	-	123,839	-	1,503,304
Miscellaneous	2,041,110	-	15,718	353,099	85,277	1,835,569	4,330,773
Reimbursements	5,722,312	-	29,407	310,321	78,100	1,161,512	7,301,652
Uses of money & property	11,335,249	-	-	257,904	123,840	263,682	11,980,676
Transfers in & other proceeds	4,514,238	2,476,565	-	-	2,072,121	3,253,563	12,316,487
Total	264,921,788	15,119,625	22,053,759	23,072,318	92,994,625	55,238,858	473,400,973
Expenditures							
Personnel	153,810,021	-	5,983,613	17,199,652	59,117,769	1,543,286	237,654,343
Contractual	64,492,430	20,000	17,578,783	3,899,689	34,578,649	42,188,860	162,758,411
Debt Service	-	12,147,653	-	443,095	-	-	12,590,748
Commodities	8,031,555	-	419,616	730,264	3,709,426	4,470,328	17,361,189
Capital improvements	142,908	-	-	-	21,731,214	2,865,964	24,740,086
Capital outlay	1,490,556	-	-	250,000	524,988	3,404,969	5,670,514
Transfers to other funds	40,839,432	-	4,838,032	949,344	804,623	-	47,431,430
Total	268,806,903	12,167,653	28,820,044	23,472,045	120,466,669	54,473,407	508,206,720
Net change in fund balance	(3,885,114)	2,951,972	(6,766,286)	(399,726)	(27,472,044)	765,450	(34,805,748)
Actual beginning fund balance	97,242,961	2,246,983	10,799,898	8,571,564	96,069,720	27,109,788	242,040,914
Ending Fund Balance	\$ 93,357,847	\$ 5,198,955	\$ 4,033,612	\$ 8,171,838	\$ 68,597,676	\$ 27,875,238	\$ 207,235,166

Year-End Fund Balance:

General Fund: Expenditures are estimated to exceed revenues by \$3.9 million at year-end, primarily due to an increase in transfers to other funds. The increase in transfers is due primarily to the year-end transfer of the MABCD fund balance (\$8.7 million) to the newly established MABCD fund that will be used in 2024.

Debt Service Funds: Expenditures from debt service funds are estimated to be \$3.0 million less than revenues. The increase is due to retiring debt issuances, resulting in a reduction in debt service paid.

Special Revenue Funds–Property Tax Supported: These funds are expected to decrease by \$6.8 million by year-end, primarily due the final payment of administrative fees and fund balance transfers from the COMCARE, Emergency Medical Services (EMS), and Noxious Weeds Tax Funds into the General Fund.

Fire District 1: The fund balance is estimated to decrease by \$0.4 million by the end of the year, primarily due to an increase in personnel and payment of an additional \$2.0 million toward station relocation/remodel leases.

Special Revenue Funds–Non Property Tax Supported: These funds are estimated to decrease by \$27.5 million. The decrease is primarily due to the allocation of Federal American Rescue Plan Act (ARPA) revenues previously received. Expenditures are expected to occur through 2024.

Enterprise and Internal Service Funds: The fund balances within this fund group are estimated to increase \$0.8 million by the end of the year. This estimated increase in fund balances is due primarily to an increase in uses of money and property due to increases in interest rates on investments and an overall decrease in expenditures.

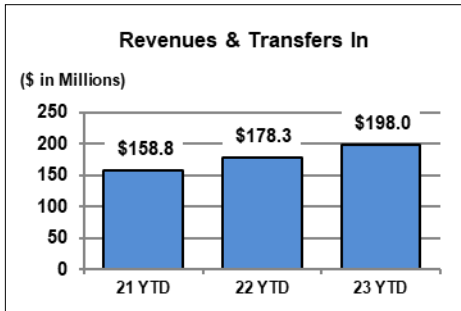


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General Fund

General Fund

Major Revenues



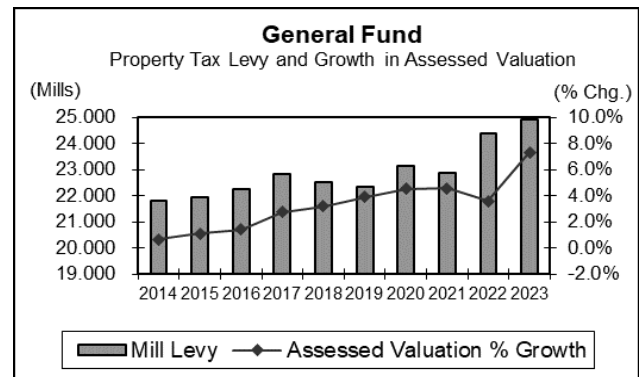
Total revenues in the General Fund through the first half of 2023 totaled \$198.0 million, an increase of \$19.7 million (11.0 percent) compared to the same timeframe in 2022. Through 2022, the effects of COVID-19 did not have significant impact on revenue collections and the County was able to maintain a healthy financial condition.

The increase in revenue is largely attributable to increases in current property taxes (\$12.1 million), uses of money and property (\$5.0 million), fines and forfeitures (\$1.1 million), reimbursements (\$0.8 million), local retail sales and use taxes (\$0.8 million), motor vehicle taxes (\$0.3 million), and back property taxes (\$0.1 million). The increase in current property taxes is due to an increase in assessed valuation of 7.3 percent for the current budget year (\$12.1 million). The increase in uses of money and property is due to an increase in investment income (\$4.4 million) and an increase in penalties and interest on back taxes (\$0.5 million). The increase in fines and forfeitures is due to an increase in opioid settlement revenue (\$1.1 million). The increase in reimbursements is due to the payment of the final administrative charges from COMCARE, Emergency Medical Services (EMS), and Noxious Weeds Tax Funds in 2023 as a result of their consolidation into the General Fund, compared to no administrative charges in 2022 (\$0.8 million). The increase in local retail sales and use taxes is due to improving economic conditions (\$0.8 million). The increase in vehicle taxes is due to increased motor vehicle registrations (\$0.3 million). The increase in back property taxes is due to an increase in revenue collected on behalf of the County by Klenda Austerman from the sale of foreclosed properties as a result of the increase in delinquent real property taxes as well as the prior year tax re-class by the Kansas Court of Tax Appeals which

lead to a reduction of revenue and a timing delay in payments posted (\$0.1 million).

The increases were partially offset by a decrease in license and permits (\$0.3 million), intergovernmental revenue (\$0.2 million), and miscellaneous revenue (\$0.1 million). The decrease in license and permits (\$0.3 million) is due to a decrease in permits issued for commercial and residential projects through June 2023 compared to the same time in 2022, by the Metropolitan Area Building and Construction Department (MABCD). The decrease in intergovernmental revenue is due to the end of funding from the Kansas Department of Transportation (KDOT) to Emergency Communications for reimbursement of two positions due to the end of the agreement for monitoring KDOT traffic cameras (\$0.2 million). The decrease in miscellaneous revenue is due to a decrease in payments to the City of Wichita from Public Works for flood control (\$0.1 million).

The following section outlines these revenues and other major revenue categories collected by the General Fund.



Property taxes (current) are the largest revenue source in the General Fund. Through the first half of 2023, \$138.4 million in current property taxes had been collected, an increase of \$12.1 million (9.6 percent) compared to the previous year. The mill levy rate for this Fund is 24.926, an increase of 0.563 mills from the 2022 rate of 24.363 mills.

Local retail sales and use tax collections through the first half of 2023 increased \$0.3 million (4.3 percent) compared to 2022. Collections in five of six months in 2023 exceeded collections in the same months in 2022. Disbursements from the State



typically occur two months after the date of purchase and the numbers in the table below reflect that trend.

Local Retail Sales & Use Tax			
Year-to-Date Comparison			
Month	2022	2023	% Change
January	2,980,415	3,102,485	4.10%
February	3,624,467	3,845,284	6.09%
March	2,759,407	3,069,072	11.22%
April	2,686,082	2,923,807	8.85%
May	3,329,811	3,512,157	5.48%
June	3,377,029	3,111,737	-7.86%
Total	18,757,211	19,564,541	4.30%

Motor Vehicle tax collections were \$5.6 million through the first half of 2023, an increase of \$0.3 million (6.1 percent) compared to the same timeframe in 2022. Motor vehicle taxes are collected in accordance with K.S.A. 79-5111, which requires these taxes to be allocated to each fund with a property-tax levy in proportion to the property tax levied during the previous year’s budget.

Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the Exploited and Missing Child Unit (EMCU), which is a jointly operated program between the Sheriff’s Office, the Kansas Department for Children and Families (DCF), and the Wichita Police Department (WPD) that investigates child abuse, human trafficking, and missing children cases. Receipts in this category totaled \$0.3 million, a decrease of \$0.2 million (35.0 percent) compared to the first half of 2022.

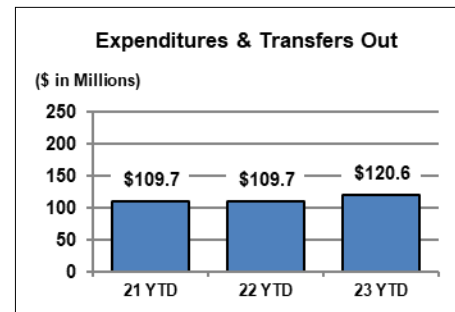
Charges for services revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The \$15.6 million collected through the first half of 2023 was \$5,837 (0.0 percent) less than the same timeframe in 2022, mainly due to a decrease in officers fees (\$0.7 million) that vary based on the type and length of documents being filed and insurance fees (\$0.6 million) collected on behalf of EMS. Those decreases were offset by increases in setoff program fees (\$0.6 million), Medicaid fees (\$0.4 million), Miscellaneous Charges (\$0.2 million), and Medicare fees (\$0.2 million) collected on behalf of EMS. These fees historically were collected in the EMS

Tax Fund, which was consolidated into the General Fund in 2022.

Uses of Money and Property revenue, which includes investment income, increased \$5.0 million (189.4 percent) compared to the same timeframe in 2022 mainly due to Federal interest rates being increased following a dramatic rise in inflation rates.

Transfers from other funds and other proceeds are typically a result of the transfer of residual cash from the Auto License Fund or from completed capital projects, which varies as projects can be completed any time during the year. Through both the first halves of 2022 and 2023, no revenue was captured in this category.

Major Expenditures



Actual year-to-date expenditures for the first half of 2023 increased \$11.0 million (10.0 percent) compared to the same time period in 2022. Increases were recorded in transfers out (\$4.8 million), contractals (\$4.6 million), personnel (\$1.5 million), and commodities (\$0.5 million) which were offset by decreases in equipment (\$0.3 million) and capital improvements (\$0.1 million).

Personnel costs increased \$1.5 million (2.3 percent) compared to the same timeframe in 2022. The increase is mostly attributable to an increased rate of pay, and an increase in positions filled in the Sheriff’s Office during the first half of 2023.



General Fund Detailed Personnel Expenditures				
Category	Year-to Date Comparison*			
	2022	2023	% Change	
Salaries and Wages	\$ 43,573,326	\$ 45,361,084	4.10%	
Overtime	3,040,385	3,432,870	12.91%	
Allowances	36,001	34,266	-4.82%	
FICA - OASDI	2,833,110	2,960,354	4.49%	
FICA - HI	662,582	692,341	4.49%	
Health/Dental Ins.	9,905,393	8,848,849	-10.67%	
Retirement	5,729,678	6,189,478	8.02%	
Workers' Comp.	658,064	635,904	-3.37%	
Unemployment Tax	139,480	48,629	-65.14%	
Vac. Sell as Benefits	100,121	88,644	-11.46%	
Donated Leave	3,254	-	-100.00%	
Wireless Allowance	64,716	66,658	3.00%	
Flex Spending Contr.	52,034	-	-100.00%	
Call Back/On Call	100,608	58,538	-41.82%	
Total	\$ 66,898,752	\$ 68,417,615	2.27%	

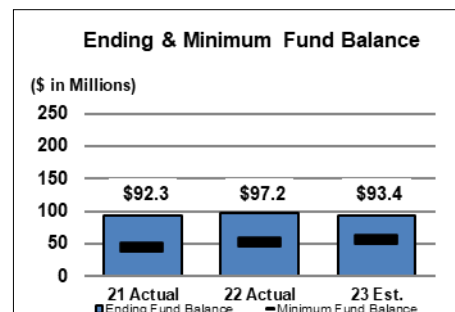
Contractual services expenditures increased \$4.6 million (15.8 percent) through the first half of 2023, compared to the same timeframe in 2022. The increase is primarily due to an increase in medical professional services mostly in the Sheriff's Office for an annual shopping cart created for Adult Detention Facility medical services, whereas no cart was created in 2022 (\$3.4 million), Additional increases in contractals are due to fee for service contracts (\$0.7 million) by the Division of Information Technology (\$0.4 million) due to Focal Point consulting services regarding the current payroll system for Human Resources as well as fee for service contracts primarily by the Sheriff's Office (\$0.3 million) due to a shopping cart created for out-of-County housing expenses for such services, legal professional services (\$0.6 million) primarily by the County Counselor (\$0.3 million) due to external counsel fees, the 18th Judicial District Court (\$0.2 million) and the District Attorney's office (\$0.1 million) due to contracts for legal services, management services (\$0.6 million) primarily due to increased costs for the flood control agreement and for maintenance for Pump Station 14 (\$0.3 million) and Information Technology TRB costs (\$0.2 million), seminar/training fees for all public safety departments (\$0.1 million), and an increase in grant awards and fees County-wide (\$0.1 million).

Commodity expenditures increased \$0.5 million (11.6 percent) through the first half of 2023 when compared to the same timeframe in 2022. The increase is mostly attributable to an increase in technology equipment (\$0.3 million) and office supplies (\$0.1 million).

Transfers to other funds include the transfer of half of all retail sales and use tax collections. In

accordance with the 1985 vote to implement a 1.0 percent County-wide sales tax, \$1.6 million annually is transferred to the Bond and Interest Fund to support debt service on bonded public works projects, and the remaining balance is transferred to the Local Sales Tax Road and Bridge Fund. Other transfers include funding from cash-funded capital facility and drainage projects. Those projects include replacing the red brick west restroom at Lake Afton Park (LAP) (\$0.4 million), modernization of Public Safety paralleling switchgear (\$0.4 million), replacement and installation outdoor warning devices (\$0.3 million), renovating the pavilion at LAP (\$0.3 million), replacing the Courthouse Police access control (\$0.2 million), replacing parking lots on County-owned properties (\$0.2 million), camera system improvements at the Juvenile Detention Facility (\$0.2 million), and replacing roofs on County-owned properties (\$0.1 million).

General Fund Ending Balance



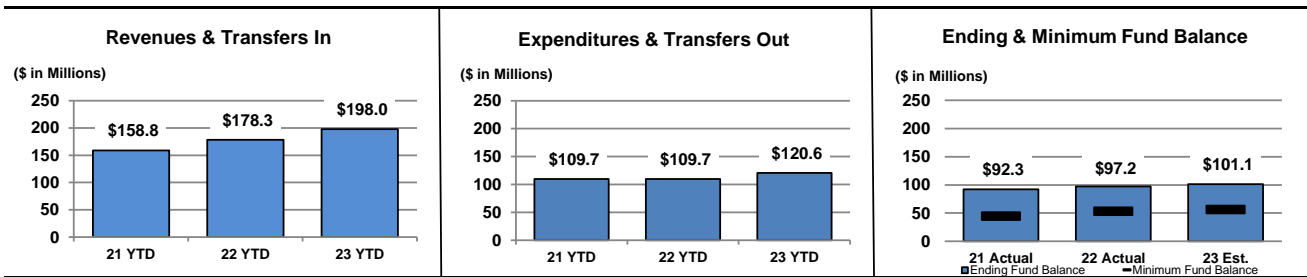
The General Fund 2023 beginning budgetary fund balance of \$93.4 million is estimated to decrease by \$3.8 million (3.9 percent) by the end of 2023, primarily due to an increase in transfers out, contractals, and personnel.



General Fund

The General Fund is the County's primary operating fund and accounts for County services that do not have a designated fund of their own. The General Fund includes most general government and law enforcement functions and receives the broadest variety of revenues. Currently, the operations of 46 different departments are funded from the General Fund. Below is a summary of General Fund revenues and expenditures followed by expenditures by department on the subsequent pages. The mill levy rate for the General Fund in 2023 is 24.926 mills.

Revenues through June 2023 increased \$19.7 million versus the same time period in 2022, specifically in current property taxes (\$12.1 million), uses of money and property (\$5.0 million), fines and forfeitures (\$1.1 million), reimbursements (\$0.8 million), local retail sales and use taxes (\$0.8 million), motor vehicle taxes (\$0.3 million), and back property taxes (\$0.1 million). The increases were partially offset by a decrease in license and permits (\$0.3 million), intergovernmental revenue (\$0.2 million), and miscellaneous revenue (\$0.1 million). Expenditures increased \$11.0 million compared to the same time period in 2022, specifically in transfers out (\$4.8 million), contractals (\$4.6 million), personnel (\$1.5 million), and commodities (\$0.5 million). Increases in expenditures are partially offset by decreases in equipment (\$0.3 million), and capital improvements (\$0.1 million).



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

	2022 YTD			2023 YTD			Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts				
		Adopted	Revised					
Revenues & Transfers In								
Current Property Taxes	\$ 126,271,470	\$ 141,169,054	\$ 141,169,054	\$ 138,403,991		\$ 143,186,800	\$ 2,017,746	
Back Prop. Taxes & Ref. Warrants	1,275,268	2,729,757	2,729,757	1,423,937		2,002,026	(727,730)	
Special Assessment Prop. Taxes	-	-	-	-		-	-	
Motor Vehicle Taxes	5,291,649	18,280,551	18,280,551	5,616,481		16,367,939	(1,912,612)	
Local Retail Sales & Use Taxes	18,757,211	37,474,122	37,474,122	19,564,541		38,416,300	942,177	
All Other Taxes	134,204	261,512	261,512	80,960		276,702	15,190	
Licenses & Permits	4,629,074	8,546,335	8,546,335	4,305,680		8,750,610	204,275	
Intergovernmental	481,203	758,493	758,493	312,796		955,851	197,357	
Charges for Services	15,599,832	31,722,691	31,722,691	15,593,994		29,973,186	(1,749,506)	
Fines & Forfeitures	62,084	188,199	188,199	1,206,135		1,379,466	1,191,266	
Miscellaneous	1,298,724	2,305,559	2,305,559	1,208,181		2,041,110	(264,449)	
Reimbursements	1,877,653	5,603,922	5,603,922	2,710,284		5,722,312	118,390	
Uses of Money & Property	2,614,439	4,729,966	4,729,966	7,565,255		11,335,249	6,605,284	
Transfers In & Other Proceeds	-	4,591,218	4,591,218	-		4,514,238	(76,980)	
Total Revenues & Transfers In	178,292,811	258,361,380	258,361,380	197,992,235		264,921,788	6,560,408	
Expenditures & Transfers Out								
Personnel	\$ 66,908,752	\$ 166,620,552	\$ 166,337,710	\$ 68,417,615		\$ 153,810,021	\$ (12,527,689)	
Contractuals	28,861,434	81,213,919	79,510,379	33,417,897		62,462,454	(17,047,925)	
Debt Service	-	-	-	-		-	-	
Commodities	4,123,782	8,858,482	8,612,024	4,601,896		8,031,555	(580,468)	
Capital Improvement	101,692	3,447,529	2,911,714	16,371		142,908	(148,806)	
Capital Outlay	322,722	1,071,504	2,099,926	21,808		1,490,556	(609,369)	
Transfers Out	9,385,446	23,363,806	27,724,039	14,151,092		40,839,432	13,115,393	
Total Expenditures & Transfers Out	109,703,828	284,575,792	284,575,792	120,626,678		266,776,927	(17,798,865)	
Net Change in Fund Balance	68,588,982	(26,214,412)	(26,214,412)	77,365,556		3,885,114	(11,238,457)	
Actual Beginning Fund Balance	92,335,932	97,242,961	97,242,961	97,242,961		97,242,961	-	
Ending Fund Balance	\$ 160,924,914	\$ 71,028,549	\$ 71,028,549	\$ 174,608,517		\$ 101,128,075	\$ (11,238,457)	



General Fund

Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

	2022 YTD		2023 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
General Government						
County Commission						
Personnel	394,655	894,279	894,279	378,287	794,863	(99,416)
Contractuals	16,732	106,419	106,419	55,215	56,067	(50,352)
Debt Service	-	-	-	-	-	-
Commodities	1,720	18,381	18,381	13,190	15,226	(3,155)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commission	413,107	1,019,079	1,019,079	446,693	866,156	(152,923)
County Manager						
Personnel	757,002	1,852,504	1,819,104	667,687	1,571,200	(247,904)
Contractuals	343,541	317,960	344,560	280,025	336,777	(7,783)
Debt Service	-	-	-	-	-	-
Commodities	7,087	11,251	20,051	17,746	33,389	13,338
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Manager	1,107,629	2,181,715	2,183,715	965,458	1,941,366	(242,348)
County Counselor						
Personnel	657,510	1,493,688	1,427,801	611,195	1,316,615	(111,186)
Contractuals	222,190	330,315	621,202	496,903	501,007	(120,195)
Debt Service	-	-	-	-	-	-
Commodities	19,672	45,883	45,883	326	31,920	(13,963)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	899,372	1,869,886	2,094,886	1,108,424	1,849,542	(245,344)
County Clerk						
Personnel	545,124	1,268,530	1,268,530	554,670	1,204,274	(64,256)
Contractuals	6,937	166,750	165,365	3,490	11,388	(153,977)
Debt Service	-	-	-	-	-	-
Commodities	2,881	10,309	11,694	7,714	132,535	120,841
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	554,941	1,445,589	1,445,589	565,874	1,348,197	(97,392)
Register of Deeds						
Personnel	510,048	1,206,822	1,206,822	525,251	1,134,092	(72,730)
Contractuals	1,004	17,674	17,674	808	6,270	(11,404)
Debt Service	-	-	-	-	-	-
Commodities	2,027	26,000	26,000	4,658	6,537	(19,463)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	513,079	1,250,496	1,250,496	530,716	1,146,899	(103,597)
Election Commissioner						
Personnel	387,759	1,266,951	1,266,951	349,465	967,667	(299,284)
Contractuals	578,353	636,178	634,336	406,643	548,036	(86,300)
Debt Service	-	-	-	-	-	-
Commodities	68,780	68,645	70,488	4,646	47,993	(22,494)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Election Commissioner	1,034,892	1,971,774	1,971,774	760,755	1,563,696	(408,079)



General Fund

Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

	2022 YTD			2023 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
General Government (Continued)						
Division of Human Resources						
Personnel	764,165	1,863,021	1,863,021	759,838	1,649,549	(213,473)
Contractuals	89,887	122,595	293,980	233,858	261,834	(32,146)
Debt Service	-	-	-	-	-	-
Commodities	18,506	43,000	35,100	12,567	40,328	5,228
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Human Resources	872,558	2,028,616	2,192,101	1,006,263	1,951,711	(240,390)
Division of Finance						
Personnel	1,468,892	3,297,974	3,297,974	1,374,031	2,971,419	(326,555)
Contractuals	733,048	1,049,090	1,080,765	371,396	491,260	(589,504)
Debt Service	-	-	-	-	-	-
Commodities	41,481	107,603	107,704	25,011	78,598	(29,106)
Capital Improvements	100,530	-	281,214	5,934	132,388	(148,826)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Finance	2,343,952	4,454,667	4,767,657	1,776,371	3,673,665	(1,093,992)
Budgeted Transfers						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	3,000,000	3,615,144	615,144	3,917,780	302,636
Total Budgeted Transfers	-	3,000,000	3,615,144	615,144	3,917,780	302,636
Contingency Reserves						
Personnel	-	4,340,612	4,340,612	-	2,228,091	(2,112,521)
Contractuals	-	23,685,000	19,772,320	-	5,584,029	(14,188,291)
Debt Service	-	-	-	-	-	-
Commodities	-	500,000	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	500,000	474,169	-	-	(474,169)
Transfers Out	-	-	-	-	-	-
Total Contingency Reserves	-	29,025,612	24,587,101	-	7,812,120	(16,774,981)
County Appraiser						
Personnel	2,194,689	5,142,989	5,142,989	2,143,750	4,668,948	(474,041)
Contractuals	111,651	219,080	219,080	116,642	216,923	(2,157)
Debt Service	-	-	-	-	-	-
Commodities	47,297	84,797	84,797	50,252	66,590	(18,207)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Appraiser	2,353,637	5,446,866	5,446,866	2,310,644	4,952,461	(494,405)
County Treasurer						
Personnel	585,981	1,299,335	1,299,335	598,842	1,297,230	(2,105)
Contractuals	21,233	68,750	68,750	21,351	59,303	(9,447)
Debt Service	-	-	-	-	-	-
Commodities	18,179	86,626	86,626	22,486	77,392	(9,234)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Treasurer	625,393	1,454,711	1,454,711	642,679	1,433,924	(20,787)



General Fund

Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

	2022 YTD			2023 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
General Government (Continued)						
Metropolitan Area Planning Dept.						
Personnel	-	-	-	-	-	-
Contractuals	346,009	765,583	765,583	382,792	765,583	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	346,009	765,583	765,583	382,792	765,583	-
Facilities Department						
Personnel	984,788	2,987,655	2,987,655	983,077	2,117,258	(870,397)
Contractuals	2,545,222	4,524,161	4,647,865	2,736,136	4,403,633	(244,232)
Debt Service	-	-	-	-	-	-
Commodities	422,570	584,476	639,795	429,995	551,760	(88,036)
Capital Improvements	-	640,672	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	640,672	640,672	640,672	-
Total Facilities Department	3,952,579	8,736,964	8,915,987	4,789,881	7,713,322	(1,202,665)
Central Services						
Personnel	646,190	1,528,577	1,528,577	627,881	1,368,593	(159,984)
Contractuals	89,900	109,483	136,063	95,037	102,588	(33,475)
Debt Service	-	-	-	-	-	-
Commodities	711,086	1,097,550	1,070,970	746,709	950,095	(120,875)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Central Services	1,447,175	2,735,610	2,735,610	1,469,627	2,421,276	(314,334)
Division of Information & Technology						
Personnel	3,584,236	8,059,525	8,059,525	3,668,025	8,005,177	(54,348)
Contractuals	4,425,644	6,055,948	7,093,624	4,724,036	7,280,840	187,216
Debt Service	-	-	-	-	-	-
Commodities	157,238	516,065	708,545	428,962	471,983	(236,562)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	67,546	246,504	260,490	77,100	77,100	(183,390)
Transfers Out	-	-	-	-	-	-
Total Division of Info. & Tech.	8,234,663	14,878,042	16,122,184	8,898,124	15,835,100	(287,084)
Public Safety						
Office of the Medical Director						
Personnel	120,429	401,494	509,420	233,574	484,564	(24,857)
Contractuals	17,478	33,439	33,439	17,249	33,439	-
Debt Service	-	-	-	-	-	-
Commodities	7,140	12,000	12,000	7,160	12,000	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Office of the Medical Director	145,047	446,933	554,859	257,983	530,003	(24,857)
Emergency Communications						
Personnel	2,825,449	7,662,334	7,662,334	2,767,264	6,055,036	(1,607,298)
Contractuals	10,226	50,257	54,557	(1,056)	231,387	176,830
Debt Service	-	-	-	-	-	-
Commodities	11,120	90,947	86,647	8,512	50,465	(36,182)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	187,663	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Emergency Communications	3,034,458	7,803,538	7,803,538	2,774,720	6,336,888	(1,466,650)



General Fund

Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

	2022 YTD			2023 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Safety (Continued)						
Emergency Management						
Personnel	133,380	383,877	383,877	140,379	305,926	(77,950)
Contractuals	64,196	114,514	114,514	63,401	129,420	14,906
Debt Service	-	-	-	-	-	-
Commodities	16,776	60,146	60,146	16,524	35,431	(24,715)
Capital Improvements	-	328,417	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	328,417	328,417	328,417	-
Total Emergency Management	214,352	886,954	886,954	548,720	799,195	(87,759)
Emergency Medical Services						
Personnel	7,458,592	17,963,253	17,855,327	7,288,409	16,412,947	(1,442,380)
Contractuals	1,819,564	3,180,180	3,125,080	1,894,429	3,390,286	265,206
Debt Service	-	-	-	-	-	-
Commodities	797,329	1,402,871	1,402,871	731,468	1,486,703	83,832
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	55,100	(256,289)	-	(55,100)
Transfers Out	-	-	-	-	4,175,390	4,175,390
Total Emergency Medical Services	10,075,486	22,546,304	22,438,378	9,658,018	25,465,326	3,026,948
Reg. Forensic Science Center						
Personnel	1,666,896	4,214,198	4,214,198	1,775,314	4,081,025	(133,173)
Contractuals	353,915	473,992	486,142	396,970	461,035	(25,107)
Debt Service	-	-	-	-	-	-
Commodities	179,663	427,329	415,179	179,705	341,032	(74,147)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	315,066	(400)	315,066	-
Transfers Out	-	-	-	-	-	-
Total Regional Forensic Science Center	2,200,474	5,115,519	5,430,586	2,351,589	5,198,159	(232,427)
Department of Corrections						
Personnel	4,692,519	12,740,389	12,740,389	4,210,932	9,478,596	(3,261,793)
Contractuals	847,286	1,631,813	1,649,413	1,212,721	1,627,661	(21,752)
Debt Service	-	-	-	-	-	-
Commodities	299,377	816,023	785,510	326,487	783,103	(2,406)
Capital Improvements	-	247,776	-	-	-	-
Capital Outlay	-	-	12,914	12,914	14,560	1,647
Transfers Out	-	992,000	1,239,776	247,776	1,239,776	-
Total Department of Corrections	5,839,182	16,428,001	16,428,001	6,010,830	13,143,696	(3,284,305)
Sheriff's Office						
Personnel	21,621,694	49,608,786	49,513,789	23,501,998	52,480,106	2,966,317
Contractuals	5,913,782	16,641,829	16,682,529	8,981,287	15,095,222	(1,587,307)
Debt Service	-	-	-	-	-	-
Commodities	555,441	716,370	819,667	537,375	1,024,050	204,383
Capital Improvements	-	-	-	-	-	-
Capital Outlay	41,940	310,000	960,000	-	1,076,644	116,644
Transfers Out	6,840	21,000	21,000	4,489	21,000	-
Total Sheriff's Office	28,139,696	67,297,985	67,996,985	33,025,149	69,697,022	1,700,037
District Attorney						
Personnel	5,696,060	14,121,763	14,038,763	5,619,311	12,271,627	(1,767,137)
Contractuals	344,409	629,360	712,360	462,618	507,048	(205,312)
Debt Service	-	-	-	-	-	-
Commodities	29,824	137,828	137,828	50,283	80,098	(57,730)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Attorney	6,070,292	14,888,951	14,888,951	6,132,213	12,858,773	(2,030,179)



General Fund

Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

	2022 YTD			2023 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Safety (Continued)						
District Court						
Personnel	30,642	89,605	91,616	36,142	82,031	(9,585)
Contractuals	2,066,168	3,407,945	3,400,034	2,208,958	3,588,785	188,750
Debt Service	-	-	-	-	-	-
Commodities	200,525	467,150	463,550	213,805	313,032	(150,518)
Capital Improvements	1,162	1,000	10,500	10,437	10,520	20
Capital Outlay	-	15,000	15,000	-	-	(15,000)
Transfers Out	-	-	-	-	-	-
Total District Court	2,298,497	3,980,700	3,980,700	2,469,342	3,994,367	13,668
Crime Prevention Fund						
Personnel	-	-	-	-	-	-
Contractuals	116,814	582,383	582,383	263,804	582,383	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Crime Prevention Fund	116,814	582,383	582,383	263,804	582,383	-
MABCD						
Personnel	1,540,504	4,040,389	4,044,517	1,572,615	3,494,174	(550,343)
Contractuals	1,251,913	4,295,618	4,295,591	1,150,610	4,466,383	170,792
Debt Service	-	-	-	-	-	-
Commodities	35,152	187,040	187,040	129,450	130,632	(56,408)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	84,614	383,174	302,660	8,710,604	8,327,430
Total MABCD	2,827,569	8,607,661	8,910,321	3,155,335	16,801,792	7,891,471
Courthouse Police						
Personnel	548,959	1,573,837	1,562,328	540,308	1,164,326	(398,002)
Contractuals	24,085	34,000	38,323	27,857	50,607	12,285
Debt Service	-	-	-	-	-	-
Commodities	8,825	27,192	27,192	4,519	5,317	(21,875)
Capital Improvements	-	178,210	-	-	-	-
Capital Outlay	25,573	-	7,186	2,509	7,186	-
Transfers Out	-	-	178,210	178,210	178,210	-
Total Courthouse Police	607,442	1,813,239	1,813,239	753,402	1,405,646	(407,593)
Public Works						
Budget Transfers - Local Sales Tax						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	9,378,606	19,237,061	19,237,061	9,782,270	19,208,150	(28,911)
Total Budget Transfers	9,378,606	19,237,061	19,237,061	9,782,270	19,208,150	(28,911)
Noxious Weeds						
Personnel	152,942	388,687	388,687	177,505	386,790	(1,897)
Contractuals	38,939	79,229	79,229	39,873	84,376	5,147
Debt Service	-	-	-	-	-	-
Commodities	25,273	99,629	99,629	58,206	79,044	(20,585)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	82,008	82,008
Total Noxious Weeds	217,154	567,545	567,545	275,584	632,217	64,672



General Fund

Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Public Works (Continued)						
Storm Drainage						
Personnel	263,543	571,436	571,249	227,458	495,985	(75,263)
Contractuals	1,153,304	1,549,727	1,549,914	1,437,516	1,529,485	(20,429)
Debt Service	-	-	-	-	-	-
Commodities	4,775	2,700	2,700	1,159	5,100	2,400
Capital Improvements	-	1,360,187	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	1,360,187	1,360,187	1,360,187	-
Total Storm Drainage	1,421,621	3,484,050	3,484,050	3,026,320	3,390,758	(93,292)
Environmental Resources						
Personnel	39,078	85,533	85,533	39,134	85,236	(297)
Contractuals	42,683	51,331	51,331	43,495	44,311	(7,020)
Debt Service	-	-	-	-	-	-
Commodities	229	2,331	2,331	530	1,517	(814)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Environmental Resources	81,990	139,195	139,195	83,159	131,065	(8,130)
Public Services						
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	102,500	205,000	205,000	102,500	205,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	102,500	205,000	205,000	102,500	205,000	-
COMCARE						
Personnel	1,394,664	3,691,016	3,691,016	1,685,771	3,665,775	(25,241)
Contractuals	690,360	993,746	994,496	430,904	994,745	249
Debt Service	-	-	-	-	-	-
Commodities	92,800	212,450	211,700	120,120	210,936	(764)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	256,840	256,840
Total COMCARE	2,177,825	4,897,212	4,897,212	2,236,796	5,128,296	231,084
CDDO						
Personnel	-	-	-	-	-	-
Contractuals	982,331	1,956,590	1,956,590	926,951	1,956,590	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total CDDO	982,331	1,956,590	1,956,590	926,951	1,956,590	-
Department on Aging						
Personnel	40,949	115,354	115,354	40,527	86,079	(29,275)
Contractuals	360,964	400,468	400,468	306,992	388,788	(11,680)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	(2,985)	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	(129,492)	-	-
Transfers Out	-	29,131	29,131	-	29,131	-
Total Department on Aging	401,913	544,953	544,953	215,043	503,998	(40,954)



General Fund

Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

	2022 YTD			2023 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Services (Continued)						
Health Department						
Personnel	1,739,675	4,356,992	4,356,992	1,767,461	3,846,253	(510,739)
Contractuals	502,642	835,125	859,015	492,440	817,916	(41,099)
Debt Service	-	-	-	-	-	-
Commodities	192,495	773,707	749,817	241,076	748,826	(991)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Health Department	2,434,813	5,965,824	5,965,824	2,500,977	5,412,995	(552,829)
Culture & Recreation						
Sedgwick County Parks Dept.						
Personnel	210,726	583,579	583,579	198,514	413,466	(170,113)
Contractuals	152,647	342,396	342,396	171,362	334,813	(7,583)
Debt Service	-	-	-	-	-	-
Commodities	147,756	212,683	212,683	141,789	219,147	6,464
Capital Improvements	-	691,267	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	691,267	691,267	691,267	-
Total Sedgwick County Parks Dept.	511,129	1,829,925	1,829,925	1,202,932	1,658,693	(171,232)
Sedgwick County Zoo						
Personnel	3,138,456	7,249,138	7,249,138	3,229,525	6,952,831	(296,307)
Contractuals	400,000	400,000	400,000	400,000	400,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Zoo	3,538,456	7,649,138	7,649,138	3,629,525	7,352,831	(296,307)
Exploration Place						
Personnel	86,388	192,232	192,232	90,340	190,164	(2,068)
Contractuals	1,020,850	2,027,908	2,027,908	1,013,954	3,885,114	1,857,206
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Exploration Place	1,107,238	2,220,140	2,220,140	1,104,294	4,075,278	-
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	317,472	407,472	407,472	317,472	407,472	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	317,472	407,472	407,472	317,472	407,472	-
Community Development						
Extension Council						
Personnel	-	-	-	-	-	-
Contractuals	412,741	825,481	825,481	412,741	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Extension Council	412,741	825,481	825,481	412,741	825,481	-



General Fund

Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Community Development (Continued)						
Economic Development						
Personnel	26,168	84,196	84,196	37,733	82,107	(2,089)
Contractuals	277,699	1,809,335	1,809,335	228,143	724,489	(1,084,846)
Debt Service	-	-	-	-	-	-
Commodities	760	9,500	9,500	40	775	(8,725)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Economic Development	304,627	1,903,031	1,903,031	265,916	807,372	(1,095,659)
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	45,117	46,795	426,795	425,117	426,795	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	45,117	46,795	426,795	425,117	426,795	-
Total Expenditures & Transfers Out	109,703,828	284,542,792	284,542,792	120,178,145	268,129,041	(18,268,889)
Net Change in Fund Balance	68,588,982	(26,214,412)	(26,214,412)	77,365,556	3,885,114	(11,238,457)
Actual Fund Balance, Beginning of Year	92,335,932	97,242,961	97,242,961	97,242,961	97,242,961	-
Ending Fund Balance	\$ 160,924,914	\$ 71,028,549	\$ 71,028,549	\$ 174,608,517	\$ 101,128,075	\$ (11,238,457)

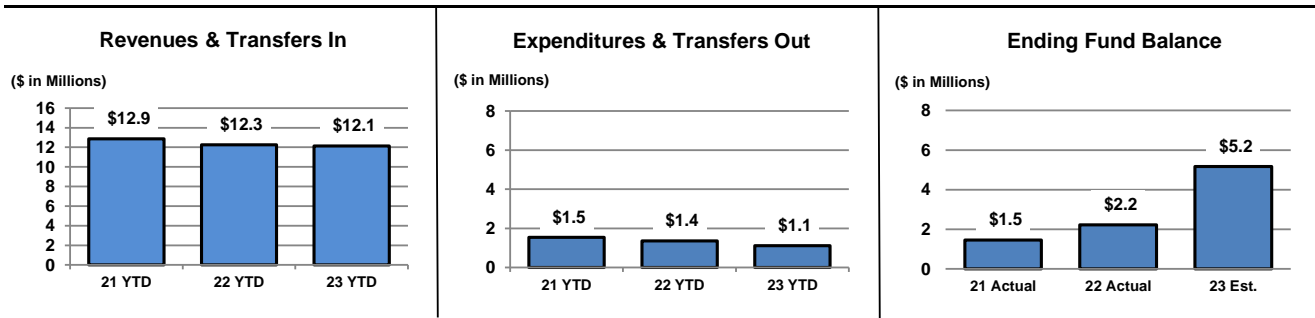


Budgetary Accounts

Bond and Interest

The Bond and Interest Fund provides for the retirement of the County's bonded indebtedness. Sedgwick County levies taxes which, combined with special assessments credited to the Fund, sufficiently finance the principal and interest payments due throughout the year. On April 12, 2017, the Board of County Commissioners approved a revised debt financing policy which provides clear guidance on the use of debt. Debt policy objectives ensure the County obtains financing only for one-time capital improvement projects and unusual equipment purchases (subject to a two-step analysis), implements efficient processes, obtains favorable interest rates, and prioritizes financial flexibility.

For 2023, 1.861 mills were levied, a decrease of 0.174 mills from the 2022 budget.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

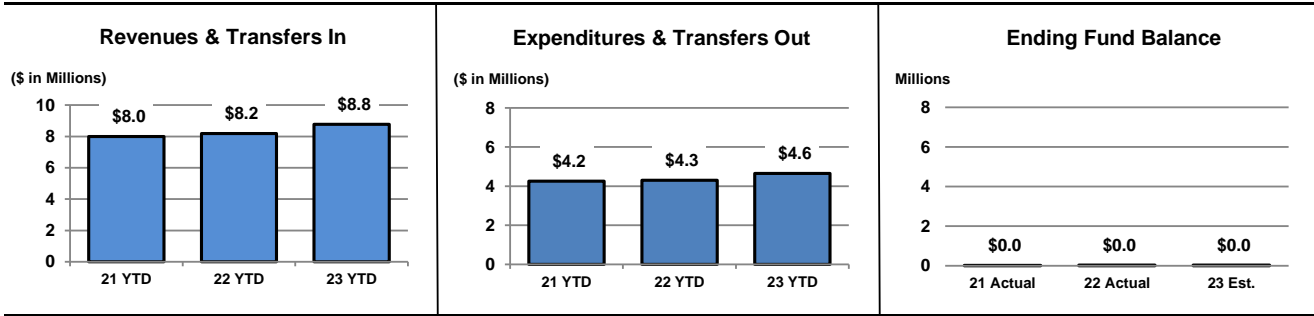
For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 10,584,035	\$ 10,524,392	\$ 10,524,392	\$ 10,333,927	\$ 10,688,269	\$ 163,877
Back Prop. Taxes & Ref. Warrants	76,094	228,023	228,023	121,652	168,849	(59,174)
Special Assessment Prop. Taxes	336,440	308,816	308,816	395,566	410,566	101,750
Motor Vehicle Taxes	465,277	1,524,321	1,524,321	473,902	1,364,570	(159,751)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	86,583	86,583	-	10,805	(75,779)
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	57,266	57,266	-	-	(57,266)
Transfers In & Other Proceeds	798,783	2,476,565	2,476,565	798,783	2,476,565	-
Total Revenues & Transfers In	12,260,630	15,205,966	15,205,966	12,123,831	15,119,625	(86,342)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,650	20,000	20,000	8,600	20,000	-
Debt Service	1,359,400	15,035,014	15,035,014	1,108,143	12,147,653	(2,887,362)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,361,050	15,055,014	15,055,014	1,116,743	12,167,653	(2,887,362)
Net Change in Fund Balance	10,899,580	150,952	150,952	11,007,088	2,951,972	(2,973,703)
Actual Beginning Fund Balance	1,454,392	2,221,193	2,221,193	2,221,193	2,221,193	-
Ending Fund Balance	\$ 12,353,972	\$ 2,372,145	\$ 2,372,145	\$ 13,228,281	\$ 5,173,165	\$ (2,973,703)



Wichita State University

In June 1987, the Board of County Commissioners and the Wichita City Council approved an inter-local agreement in which the City ended a property tax levy of 1.5 mills and the County created a county-wide levy for an equal amount. Of the revenue received from the levy, approximately 29.8 percent is primarily used to pay the debt service for the campus facilities and for the National Center for Aviation Training. Approximately 51.2 percent makes up student support and serves as the universities primary source of support for scholarships and assistantships for city and county residents. Approximately 4.8 percent is budgeted for Economic and Community Development. 4.1 percent of total expenditures provide funding for operation and oversight of mill levy fund. Finally, 10.1 percent is required for contingency reserve.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

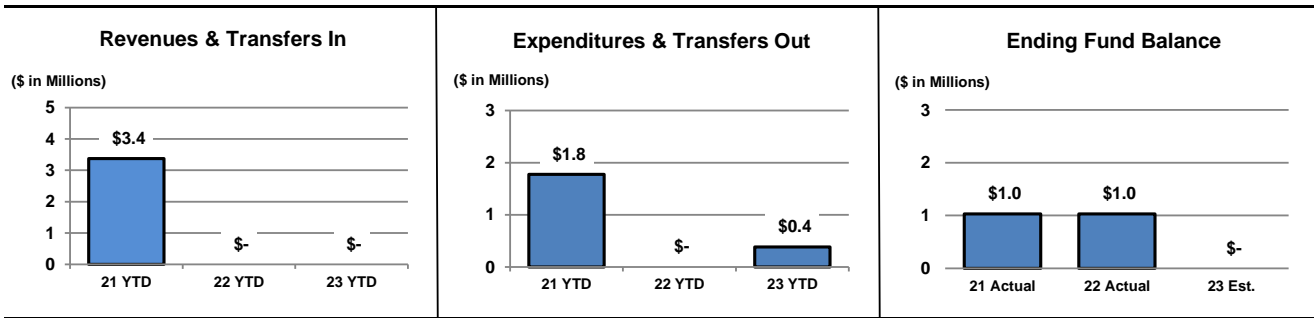
	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 7,800,999	\$ 8,496,356	\$ 8,496,356	\$ 8,329,030	\$ 8,616,368	\$ 120,012
Back Prop. Taxes & Ref. Warrants	52,431	168,077	168,077	88,149	124,462	(43,615)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	325,969	1,125,520	1,125,520	345,928	1,007,755	(117,764)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	348,587	348,587	-	-	(348,587)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	8,179,399	10,138,540	10,138,540	8,763,107	9,748,586	(389,954)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	4,301,290	10,289,953	10,289,953	4,647,359	9,748,586	(541,367)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,301,290	10,289,953	10,289,953	4,647,359	9,748,586	(541,367)
Net Change in Fund Balance	3,878,109	(151,413)	(151,413)	4,115,748	-	(931,321)
Actual Beginning Fund Balance	21,359	30,859	30,859	30,859	30,859	-
Ending Fund Balance	\$ 3,899,468	\$ (120,554)	\$ (120,554)	\$ 4,146,607	\$ 30,859	\$ (931,321)



COMCARE

Comprehensive Community Care (COMCARE) of Sedgwick County provides mental health services and substance abuse treatment to adults, families, and children. COMCARE has existed as a Community Mental Health Center (CMHC) since 1962. In 1990, the Kansas Legislature enacted legislation, the State's Mental Health Reform Act, to shift State funding for mental health services from State hospitals to community providers. There are currently 26 licensed CMHCs operating in Kansas. In 2022, COMCARE received a Certified Community Behavioral Health Clinic expansion Grant from SAMHSA.

The COMCARE Tax Fund was consolidated into the General Fund starting in 2022. In 2023, this fund is budgeted for payment of the final administrative charges owed by this fund as well as the transfer of the remaining fund balance to the General Fund, which will be restricted for use for COMCARE services.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	-	-	-	-	-	-
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	772,623	772,623	386,312	772,623	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	256,840	256,840	-	256,840	-
Total Expenditures & Transfers Out	-	1,029,463	1,029,463	386,312	1,029,463	-
Net Change in Fund Balance	-	(1,029,463)	(1,029,463)	(386,312)	(1,029,463)	-
Actual Beginning Fund Balance	1,029,463	1,029,463	1,029,463	1,029,463	1,029,463	-
Ending Fund Balance	\$ 1,029,463	\$ -	\$ -	\$ 643,152	\$ -	\$ -

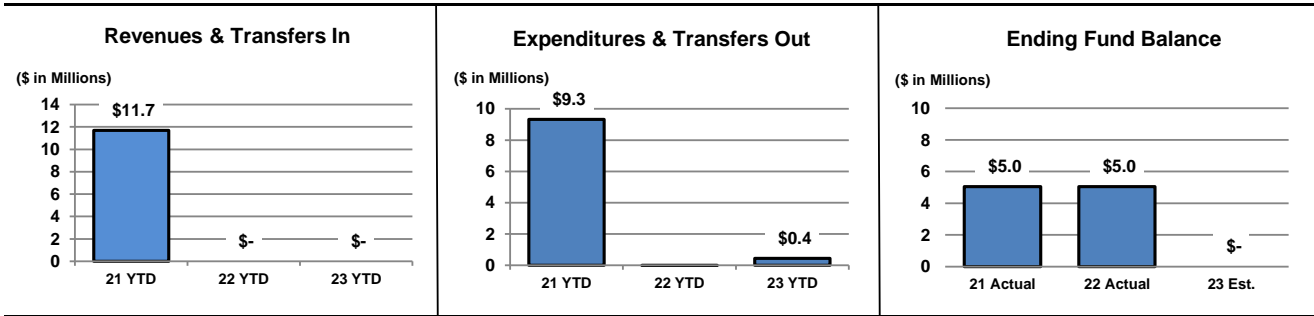


Emergency Medical Services

Emergency Medical Services (EMS) was created in 1974 per a City/County agreement to provide emergency response and scheduled ambulatory transfers. Prior to 1974, a private provider, Metropolitan, provided EMS services to the community.

Charges for service were the largest revenue stream for this Fund. Growth in this revenue category has been difficult to predict with recent changes in Medicare rules, billing vendors, the changes to user fee, and implementation of quality assurance measures within the Department.

The EMS Tax Fund was consolidated into the General Fund starting in 2022. In 2023, this fund is budgeted for payment of the final administrative charges owed by this fund as well as the transfer of the remaining fund balance to the General Fund, which will be restricted for use for EMS services.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

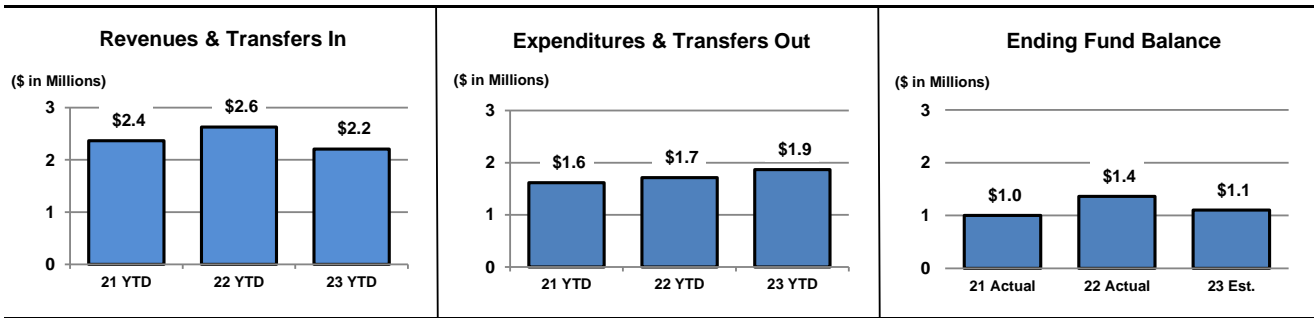
	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	-	-	-	-	-	-
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	868,738	868,738	434,369	868,738	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(400)	-	-	-	-	-
Transfers Out	-	4,175,390	4,175,390	-	4,175,390	-
Total Expenditures & Transfers Out	(400)	5,044,128	5,044,128	434,369	5,044,128	-
Net Change in Fund Balance	400	(5,044,128)	(5,044,128)	(434,369)	(5,044,128)	-
Actual Beginning Fund Balance	5,044,128	5,044,128	5,044,128	5,044,128	5,044,128	-
Ending Fund Balance	\$ 5,044,528	\$ -	\$ -	\$ 4,609,759	\$ -	\$ -



Aging

The Department on Aging was created in 1980 to serve older citizens of the County and advocate independence and quality of life. Aging has two funds; the fund described below is used to account for the property tax supported portion of operations, while the other fund, Aging Grants, accounts for grants and most user fees.

Aging's property-tax-supported fund comprises 1.3 percent of the 2023 mill levy for the County, with \$2.5 million in revenue budgeted from a property tax rate of 0.371 mills for the year, a 0.111 mills decrease from 2022, while the other fund, Aging Grants, accounts for grants and most user fees.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

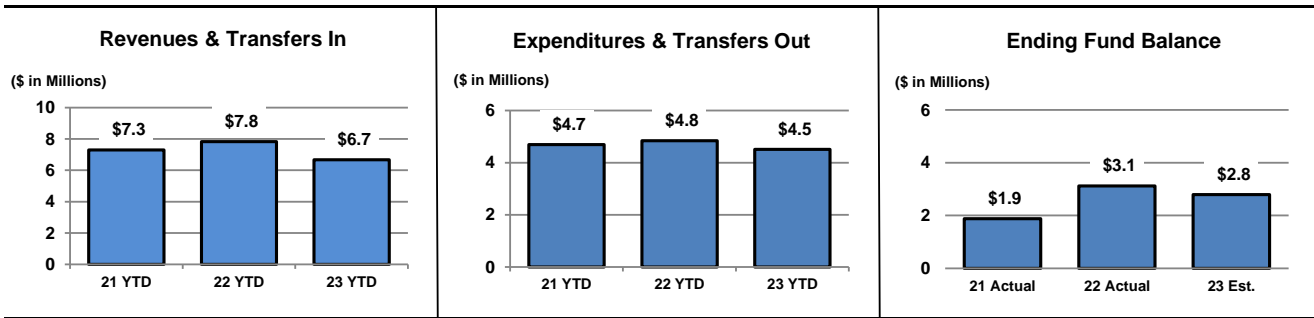
	2022 YTD		2023 YTD			Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts			
		Adopted	Revised				
Revenues & Transfers In							
Current Property Taxes	\$ 2,506,545	\$ 2,099,093	\$ 2,099,093	\$ 2,060,321	\$ 2,129,985	\$ 30,891	
Back Prop. Taxes & Ref. Warrants	15,827	54,008	54,008	27,524	39,994	(14,014)	
Special Assessment Prop. Taxes	-	-	-	-	-	-	
Motor Vehicle Taxes	96,562	359,997	359,997	109,965	322,155	(37,841)	
Local Retail Sales & Use Tax	-	-	-	-	-	-	
All Other Taxes	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	
Charges for Services	8,707	21,626	21,626	8,404	17,338	(4,288)	
Fines & Forfeitures	-	-	-	-	-	-	
Miscellaneous	-	4,762	4,762	-	227	(4,535)	
Reimbursements	-	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	-	
Transfers In & Other Proceeds	-	-	-	-	-	-	
Total Revenues & Transfers In	2,627,641	2,539,486	2,539,486	2,206,215	2,509,699	(29,787)	
Expenditures & Transfers Out							
Personnel	\$ 335,446	\$ 838,090	\$ 838,090	\$ 355,134	\$ 765,344	\$ (72,746)	
Contractuals	1,346,226	1,821,833	1,819,713	1,414,056	1,647,429	(172,284)	
Debt Service	-	-	-	-	-	-	
Commodities	3,109	59,327	61,447	5,087	34,467	(26,980)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	28,434	323,794	323,794	94,530	323,794	-	
Total Expenditures & Transfers Out	1,713,214	3,043,044	3,043,044	1,868,807	2,771,034	(272,010)	
Net Change in Fund Balance	914,426	(503,558)	(503,558)	337,407	(261,335)	(301,797)	
Actual Beginning Fund Balance	1,000,550	1,362,757	1,362,757	1,362,757	1,362,757	-	
Ending Fund Balance	\$ 1,914,976	\$ 859,199	\$ 859,199	\$ 1,700,164	\$ 1,101,422	\$ (301,797)	



Highway

The Highway Department is financed through the Highway Fund to construct and maintain the County's roads, bridges and intersections. For 2023, the Fund is supported by a property tax levy of 0.710 mills, which represents a 0.28 mill decrease from last year's rate of 0.990.

The Fund also receives quarterly revenue distributions from the State's Special City/County Highway Fund as authorized under K.S.A. 79-3425. Although variable from year to year, reimbursements for inspecting Kansas Department of Transportation (KDOT) construction projects are also part of intergovernmental revenues. Public Works staff bill these inspection fees upon project completion.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

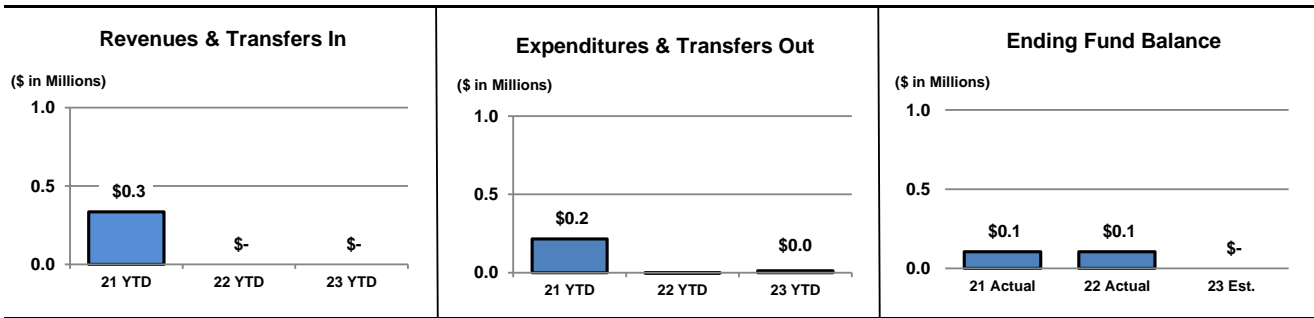
	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023		Variance with Revised Budget Positive/Negative	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts				
		Adopted	Revised					
Revenues & Transfers In								
Current Property Taxes	\$ 5,148,475	\$ 4,013,547	\$ 4,013,547	\$ 3,943,093	\$ 4,075,563	\$ 62,017		
Back Prop. Taxes & Ref. Warrants	30,005	110,929	110,929	55,619	82,145	(28,784)		
Special Assessment Prop. Taxes	-	-	-	-	-	-		
Motor Vehicle Taxes	204,532	738,629	738,629	227,174	660,906	(77,723)		
Local Retail Sales & Use Tax	-	-	-	-	-	-		
All Other Taxes	-	-	-	-	-	-		
Licenses & Permits	8,250	22,253	22,253	10,050	15,834	(6,419)		
Intergovernmental	2,412,120	5,156,483	5,156,483	2,401,873	4,916,128	(240,355)		
Charges for Services	-	-	-	-	-	-		
Fines & Forfeitures	-	100	100	-	-	(100)		
Miscellaneous	7,045	22,323	22,323	8,336	15,491	(6,832)		
Reimbursements	27,186	27,309	27,309	26,679	29,407	2,097		
Use of Money & Property	-	-	-	-	-	-		
Transfers In & Other Proceeds	-	-	-	-	-	-		
Total Revenues & Transfers In	7,837,613	10,091,573	10,091,573	6,672,825	9,795,474	(296,099)		
Expenditures & Transfers Out								
Personnel	\$ 2,449,008	\$ 6,803,725	\$ 6,803,725	\$ 2,340,493	\$ 5,218,269	\$ (1,585,457)		
Contractuals	2,159,286	4,551,141	4,551,141	2,073,825	4,517,877	(33,264)		
Debt Service	-	-	-	-	-	-		
Commodities	233,752	412,672	412,672	96,935	385,149	(27,523)		
Capital Improvements	-	-	-	-	-	-		
Capital Outlay	-	-	-	-	-	-		
Transfers Out	-	-	-	-	-	-		
Total Expenditures & Transfers Out	4,842,046	11,767,538	11,767,538	4,511,253	10,121,295	(1,646,243)		
Net Change in Fund Balance	2,995,567	(1,675,966)	(1,675,966)	2,161,572	(325,821)	(1,942,342)		
Actual Beginning Fund Balance	1,884,350	3,119,527	3,119,527	3,119,527	3,119,527	-		
Ending Fund Balance	\$ 4,879,917	\$ 1,443,561	\$ 1,443,561	\$ 5,281,099	\$ 2,793,706	\$ (1,942,342)		



Noxious Weeds

The Noxious Weeds Department was established to eradicate and control noxious weeds as required by K.S.A. 2-1318. Under the enabling statute, K.S.A. 2-13-19(d), Noxious Weeds is required to sell the pesticides at a subsidized rate to private landowners. Noxious Weeds also sprays noxious weeds for the Kansas Department of Transportation (KDOT) under an annual contract, and for private landowners at rates that reflect the cost of providing the service.

Charges for services are often dependent on the length of the growing season and impact revenue received from KDOT for spraying State-owned right of way. The Noxious Weeds Tax Fund was consolidated into the General Fund starting in 2022. In 2023, this fund is budgeted for payment of the final administrative charges owed by this fund as well as the transfer of the remaining fund balance to the General Fund, which will be restricted for use for Noxious Weeds services.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

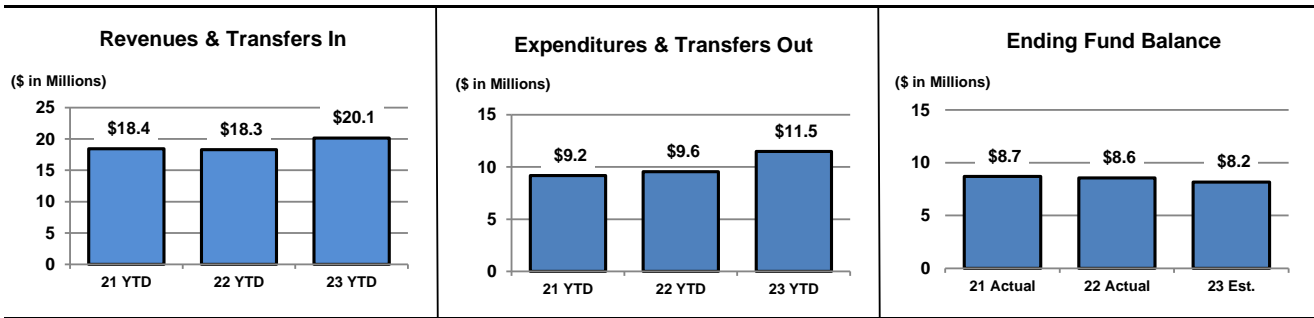
	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	-	-	-	-	-	-
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	23,530	23,530	11,765	23,530	-
Debt Service	-	-	-	-	-	-
Commodities	(634)	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	82,008	82,008	-	82,008	-
Total Expenditures & Transfers Out	(634)	105,538	105,538	11,765	105,538	-
Net Change in Fund Balance	634	(105,538)	(105,538)	(11,765)	(105,538)	-
Actual Beginning Fund Balance	105,538	105,538	105,538	105,538	105,538	-
Ending Fund Balance	\$ 106,172	\$ -	\$ -	\$ 93,773	\$ -	\$ -



Fire District 1

Created in 1955, Sedgwick County Fire District 1 is composed of nine fire stations serving much of unincorporated Sedgwick County, along with 10 of the 20 cities within Sedgwick County. The District encompasses 618 square miles. The property tax rate for those in Fire District 1 in 2023 is 17.912 mills which is an increase of 0.095 mills from 2022.

The Fire District's vehicle replacement plan was included in the 2023 budget.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

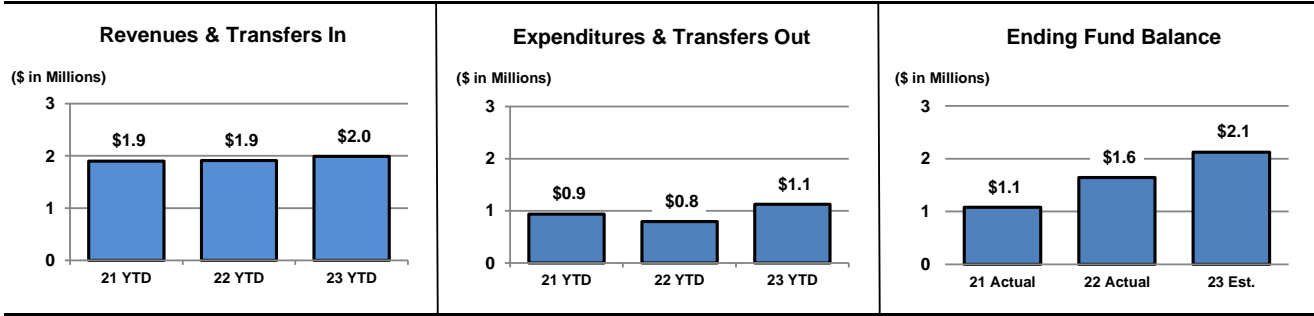
	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 17,817,121	\$ 19,022,391	\$ 19,022,391	\$ 18,900,992	\$ 19,218,121	\$ 195,730
Back Prop. Taxes & Ref. Warrants	(260,410)	272,644	272,644	166,686	176,945	(95,699)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	631,184	2,100,831	2,100,831	668,361	1,998,579	(102,252)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	6,825	9,169	9,169	6,875	10,125	956
Intergovernmental	-	-	-	-	-	-
Charges for Services	84,316	804,959	804,959	386,971	747,224	(57,735)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	819	51,185	51,185	16,846	353,099	301,914
Reimbursements	4,751	-	-	1,252	310,321	310,321
Use of Money & Property	-	6,635	6,635	-	257,904	251,269
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	18,284,606	22,267,814	22,267,814	20,147,982	23,072,318	804,505
Expenditures & Transfers Out						
Personnel	\$ 7,732,170	\$ 16,439,442	\$ 16,439,442	\$ 7,681,728	\$ 17,199,652	\$ 760,210
Contractuals	934,435	4,581,202	4,581,202	2,982,480	3,899,689	(681,513)
Debt Service	343,095	1,372,375	1,372,375	164,503	443,095	(929,280)
Commodities	548,393	829,026	829,026	587,424	730,264	(98,762)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	250,000	250,000	62,668	250,000	-
Transfers Out	-	-	-	-	949,344	949,344
Total Expenditures & Transfers Out	9,558,093	23,472,045	23,472,045	11,478,803	23,472,045	-
Net Change in Fund Balance	8,726,513	(1,204,231)	(1,204,231)	8,669,179	(399,726)	804,505
Actual Beginning Fund Balance	8,706,120	8,571,564	8,571,564	8,571,564	8,571,564	-
Ending Fund Balance	\$ 17,432,633	\$ 7,367,333	\$ 7,367,333	\$ 17,240,743	\$ 8,171,838	\$ 804,505



Solid Waste

The Solid Waste Fund supports Household Hazardous Waste and Environmental Resources through a fee assessed on all owners of developed property in the County. This fee was established pursuant to K.S.A. 65-3410 and was adopted by the Board of County Commissioners in 2000 after the Legislature assigned counties responsibility for all solid waste planning within their jurisdictions.

In 2018, the storm debris contingency was reinstated in the amount of \$250,000 after being eliminated in 2016. Fees increased in 2020 with the base residential rate increasing from \$5.88 to \$7.80 and held flat in 2021. In 2022, the base residential rate increased from \$7.80 to \$7.90. In 2023, the base residential rate increased \$0.48 from \$7.90 to \$8.38.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

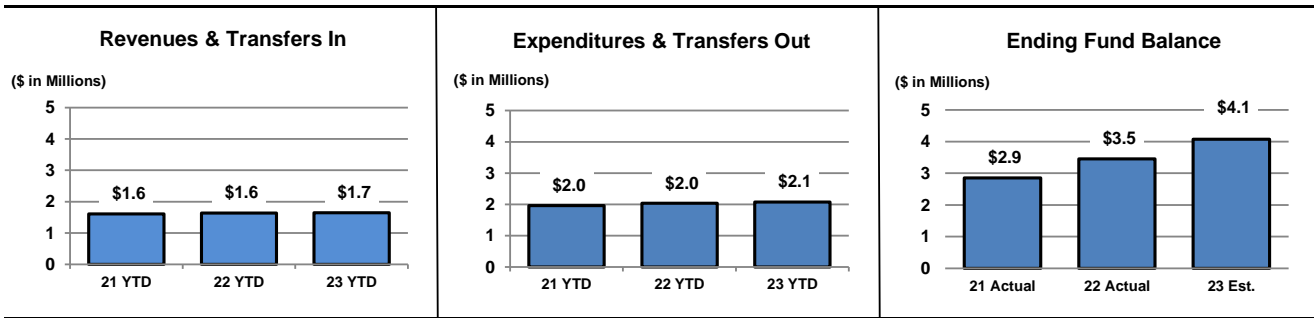
	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	396	57,243	57,243	393	20,581	(36,662)
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,909,780	2,118,948	2,118,948	1,992,096	2,128,790	9,841
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	70	221	221	-	71	(149)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,910,246	2,176,412	2,176,412	1,992,489	2,149,442	(26,970)
Expenditures & Transfers Out						
Personnel	\$ 427,298	\$ 951,283	\$ 951,283	\$ 389,220	\$ 863,888	\$ (87,395)
Contractuals	309,260	1,306,554	1,306,554	699,443	742,121	(564,433)
Debt Service	-	-	-	-	-	-
Commodities	56,379	79,165	79,165	36,384	63,669	(15,496)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	792,937	2,337,002	2,337,002	1,125,048	1,669,678	(667,324)
Net Change in Fund Balance	1,117,309	(160,590)	(160,590)	867,441	479,765	(694,294)
Actual Beginning Fund Balance	1,080,186	1,646,165	1,646,165	1,646,165	1,646,165	-
Ending Fund Balance	\$ 2,197,495	\$ 1,485,575	\$ 1,485,575	\$ 2,513,606	\$ 2,125,930	\$ (694,294)



Emergency Communications - 911

Emergency Communications began in 1994 as a County department, prior to which it was a City agency. Operation of the County's 911 services is funded through both the Emergency Telephone Service Fund and the General Fund. The General Fund primarily supports personnel costs, while the Emergency Telephone Service Fund is restricted by K.S.A. 12-5304 to the installation and maintenance of telecommunication services used during emergency situations, the ongoing monthly costs of service lines, and capital equipment enhancements. These charges are collected by service providers of land lines and wireless devices with their primary place of use in Kansas.

During the 2004 Legislative Session, the Legislature approved an enhancement to the Fund's revenue stream by allowing the application of a tax on wireless phones, in addition to the landline tax. On January 1, 2012, wired and wireless rates were equalized at \$0.53 per line, and in 2015, rates were increased to \$0.60 per line. In 2019, the Legislature passed the Kansas 911 Act, which increased the local fee by \$0.06.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

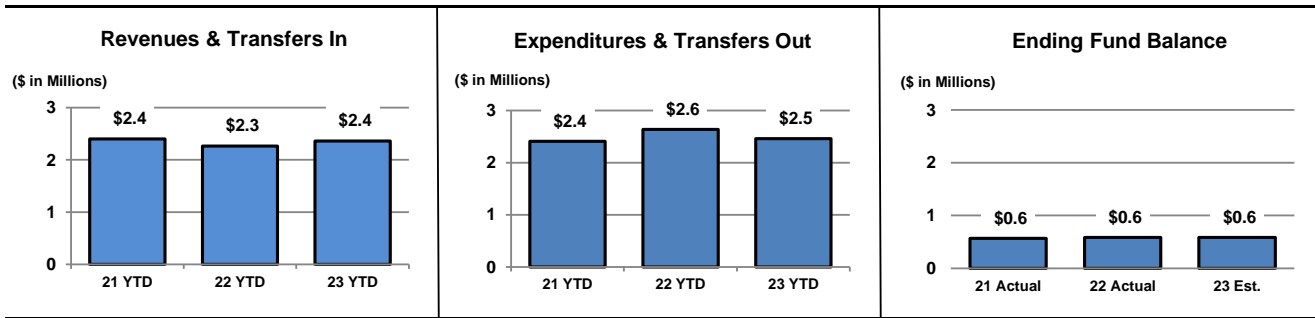
	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	1,636,489	3,521,752	3,521,752	1,651,847	3,646,977	125,225
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	479	479	-	193	(286)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	83	761	761	-	85	(676)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	1,279	1,279	-	66,276	64,997
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,636,572	3,524,271	3,524,271	1,651,847	3,713,531	189,260
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,995,214	2,518,432	2,432,322	2,094,505	2,373,318	(59,004)
Debt Service	-	-	-	-	-	-
Commodities	38,317	55,968	142,078	(19,099)	73,714	(68,364)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	651,308	651,308	-	651,308	-
Total Expenditures & Transfers Out	2,033,531	3,225,708	3,225,708	2,075,406	3,098,340	(127,368)
Net Change in Fund Balance	(396,958)	298,563	298,563	(423,559)	615,191	61,893
Actual Beginning Fund Balance	2,856,198	3,458,571	3,458,571	3,458,571	3,458,571	-
Ending Fund Balance	\$ 2,459,240	\$ 3,757,134	\$ 3,757,134	\$ 3,035,012	\$ 4,073,762	\$ 61,893



Auto License

Pursuant to K.S.A. 8-145, the County Treasurer is responsible for the collection of motor vehicle taxes and the issuance of vehicle registrations, as funded through the Auto License Fund. As a result of these functions, the Treasurer receives a fee for each transaction to support operational expenditures.

The Auto License Fund net operating incomes must be transferred into the General Fund each year, as outlined in K.S.A. 8-145.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

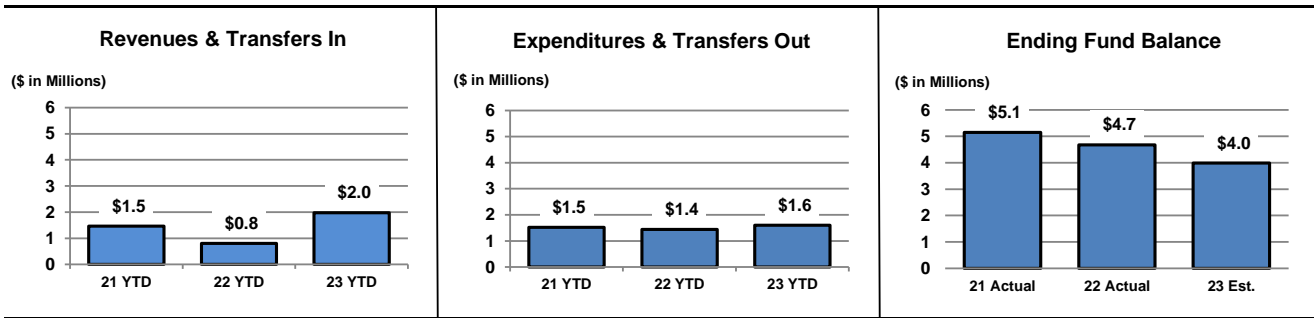
	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	29,925	34,000	34,000	29,050	31,638	(2,362)
Charges for Services	2,231,099	5,095,630	5,095,630	2,306,065	4,746,865	(348,765)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(2,403)	8,190	8,190	(6,131)	11,829	3,638
Reimbursements	-	-	-	-	-	-
Use of Money & Property	6,250	-	-	31,082	41,017	41,017
Transfers In & Other Proceeds	-	-	-	-	385,217	385,217
Total Revenues & Transfers In	2,264,872	5,137,820	5,137,820	2,360,067	5,216,566	78,746
Expenditures & Transfers Out						
Personnel	\$ 1,817,858	\$ 4,558,428	\$ 4,558,428	\$ 1,775,433	\$ 3,889,325	\$ (669,103)
Contractuals	742,997	1,194,634	1,188,029	611,896	1,232,029	44,001
Debt Service	-	-	-	-	-	-
Commodities	31,706	41,000	41,756	23,901	44,399	2,644
Capital Improvements	44,963	-	50,813	50,813	50,813	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,637,524	5,794,062	5,839,025	2,462,043	5,216,566	(622,458)
Net Change in Fund Balance	(372,652)	(656,241)	(701,205)	(101,976)	-	(543,712)
Actual Beginning Fund Balance	570,313	587,026	587,026	587,026	587,026	-
Ending Fund Balance	\$ 197,661	\$ (69,215)	\$ (114,179)	\$ 485,050	\$ 587,026	\$ (543,712)



SCDDO Grants

The Sedgwick County Developmental Disability Organization (SCDDO) assists disabled citizens of Sedgwick County in accessing community services that promote independence. The SCDDO network providers are directly reimbursed by the State for case management services.

The SCDDO's Grant portion comes primarily through a contract with the State of Kansas through the Kansas Department for Aging and Disability Services, which is the primary source of revenue for this Fund.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	651,610	2,606,440	3,100,612	1,797,393	2,013,475	(1,087,137)
Charges for Services	136,675	300,000	300,000	164,700	268,433	(31,567)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	25	-	-	-	18	18
Reimbursements	18,838	22,500	22,500	17,933	19,027	(3,473)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	807,148	2,928,940	3,423,112	1,980,026	2,300,953	(1,122,159)
Expenditures & Transfers Out						
Personnel	\$ 650,942	\$ 1,745,516	\$ 1,840,138	\$ 661,327	\$ 1,469,397	\$ (370,740)
Contractuals	779,613	1,703,309	1,863,129	880,405	1,457,916	(405,213)
Debt Service	-	-	-	-	-	-
Commodities	7,086	24,700	264,430	57,183	61,237	(203,193)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,437,641	3,473,525	3,967,697	1,598,915	2,988,550	(979,147)
Net Change in Fund Balance	(630,493)	(544,585)	(544,585)	381,111	(687,597)	(2,101,306)
Actual Beginning Fund Balance	5,148,408	4,671,062	4,671,062	4,671,062	4,671,062	-
Ending Fund Balance	\$ 4,517,915	\$ 4,126,477	\$ 4,126,477	\$ 5,052,173	\$ 3,983,465	\$ (2,101,306)

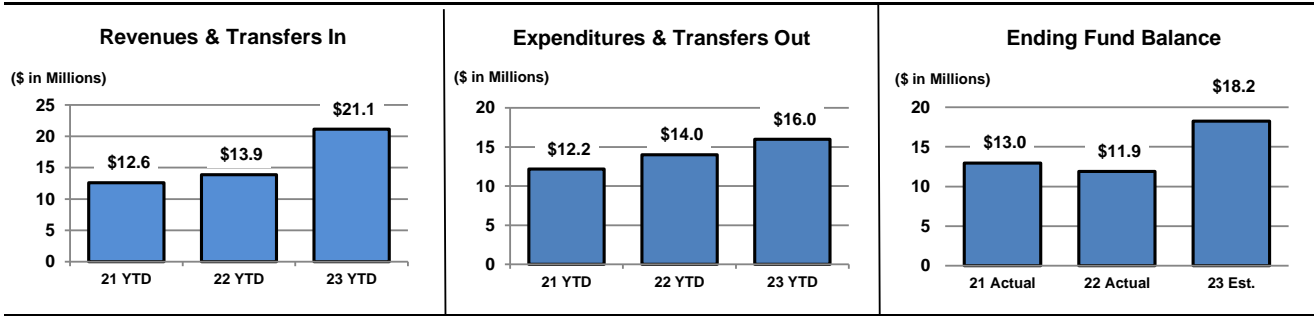


COMCARE Grants

COMCARE of Sedgwick County provides mental health services and substance abuse treatment to adults, families, and children. COMCARE has existed as a Community Mental Health Center (CMHC) since 1962. In 1990, the Kansas Legislature enacted legislation, the State's Mental Health Reform Act, to shift State funding for mental health services from State hospitals to community providers. There are currently 26 licensed CMHCs operating in Kansas.

In 2022, COMCARE was designated as a Certified Community Behavioral Health Clinic (CCBHC), a new provider type in Medicaid, which is designed to provide a comprehensive range of mental health and substance use disorder services to vulnerable individuals. In return, COMCARE will receive an enhanced Medicaid reimbursement rate based on their anticipated costs of expanding services to meet the needs of these complex populations.

As operations are impacted by Medicaid Managed Care, State budget reductions and KanCare changes, financial forecast estimates will be revised accordingly.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

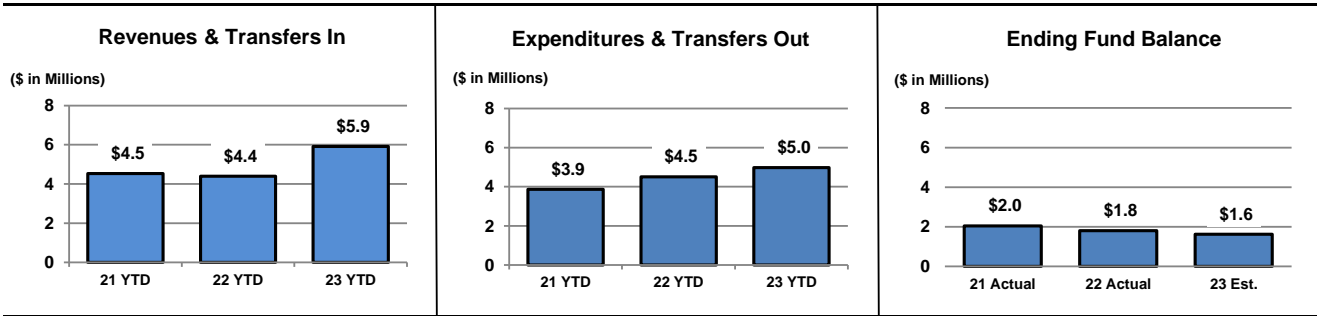
For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

	2022 YTD		2023 YTD			Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts			
		Adopted	Revised				
Revenues & Transfers In							
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	7,603,995	14,223,068	21,095,369	6,994,832	14,342,010	(6,753,359)	
Charges for Services	5,662,958	30,415,755	30,425,388	14,101,469	29,866,894	(558,494)	
Fines & Forfeitures	-	-	-	-	-	-	-
Miscellaneous	8,668	675	675	12,449	14,521	13,846	
Reimbursements	24,733	39,278	39,278	11,971	33,637	(5,641)	
Use of Money & Property	2,239	7,500	7,500	499	7,665	165	
Transfers In & Other Proceeds	576,751	153,315	153,315	-	153,315	-	
Total Revenues & Transfers In	13,879,345	44,839,591	51,721,525	21,121,219	44,418,041	(7,303,484)	
Expenditures & Transfers Out							
Personnel	\$ 10,247,054	\$ 33,931,581	\$ 39,459,522	\$ 13,133,898	\$ 28,402,383	\$ (11,057,139)	
Contractuals	3,723,816	13,354,893	14,391,586	2,605,008	9,428,352	(4,963,233)	
Debt Service	-	-	-	-	-	-	
Commodities	28,751	717,381	792,316	168,823	201,457	(590,859)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	164,000	66,951	66,951	(97,049)	
Transfers Out	-	-	-	-	-	-	
Total Expenditures & Transfers Out	13,999,621	48,003,855	54,807,424	15,974,681	38,099,144	(16,708,280)	
Net Change in Fund Balance	(120,276)	(3,164,264)	(3,085,899)	5,146,538	6,318,897	(24,011,764)	
Actual Beginning Fund Balance	12,955,612	11,916,225	11,916,225	11,916,225	11,916,225	-	
Ending Fund Balance	\$ 12,835,336	\$ 8,751,961	\$ 8,830,326	\$ 17,062,763	\$ 18,235,122	\$ (24,011,764)	



Corrections Grants

The Department of Corrections was established to operate community-based correctional interventions for both adults and juveniles. The Department is responsible for a broad range of programs supported with grant funding to promote community safety through adult intensive supervision and residential services, juvenile case management and intensive supervision, and the distribution of juvenile prevention funds to community service providers.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

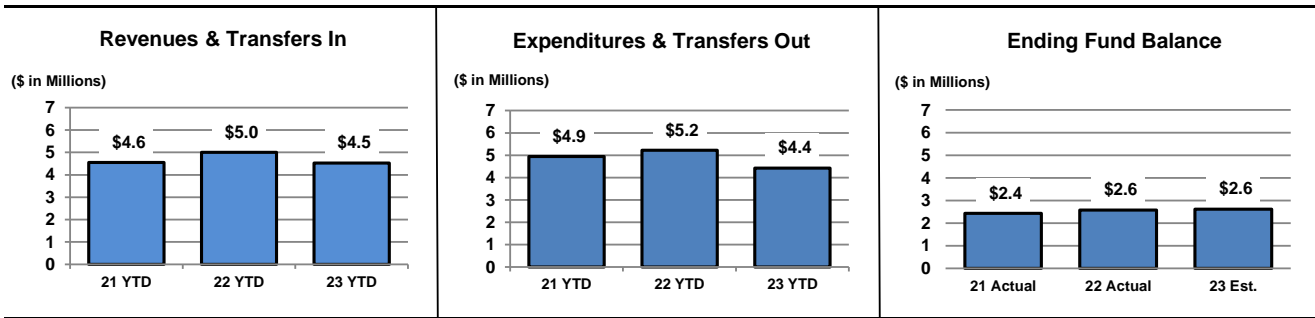
For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023		Variance with Revised Budget Positive/Negative	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts				
		Adopted	Revised					
Revenues & Transfers In								
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	4,253,781	9,740,089	10,284,656	5,660,978	9,290,548	(994,108)	-	-
Charges for Services	144,026	318,054	318,054	240,105	309,127	(8,927)	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	1,216	5,647	5,647	15,484	19,370	13,723	-	-
Reimbursements	1,633	8,540	8,540	6,281	6,552	(1,988)	-	-
Use of Money & Property	-	-	-	-	-	-	-	-
Transfers In & Other Proceeds	-	992,000	992,000	-	992,000	-	-	-
Total Revenues & Transfers In	4,400,655	11,064,329	11,608,897	5,922,847	10,617,597	(991,300)	-	-
Expenditures & Transfers Out								
Personnel	\$ 3,764,177	\$ 9,823,002	\$ 10,302,370	\$ 4,136,226	\$ 8,964,457	\$ (1,337,913)	-	-
Contractuals	668,278	1,852,661	1,882,862	714,775	1,622,873	(259,989)	-	-
Debt Service	-	-	-	-	-	-	-	-
Commodities	71,109	228,100	263,099	128,081	200,612	(62,487)	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,503,564	11,903,763	12,448,331	4,979,081	10,787,942	(1,660,389)	-	-
Net Change in Fund Balance	(102,909)	(839,434)	(839,434)	943,766	(170,345)	(2,651,689)	-	-
Actual Beginning Fund Balance	2,041,055	1,794,505	1,794,505	1,794,505	1,794,505	-	-	-
Ending Fund Balance	\$ 1,938,146	\$ 955,071	\$ 955,071	\$ 2,738,271	\$ 1,624,160	\$ (2,651,689)	-	-



Aging Grants

The Department on Aging was established in 1980 to serve older citizens and advocate preserving their independence and quality of life. To achieve this purpose, the Department aggressively pursues State and Federal grants to assist the community's aging population with vital services. These services include Meals on Wheels, health screenings, minor home repairs, and case management.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

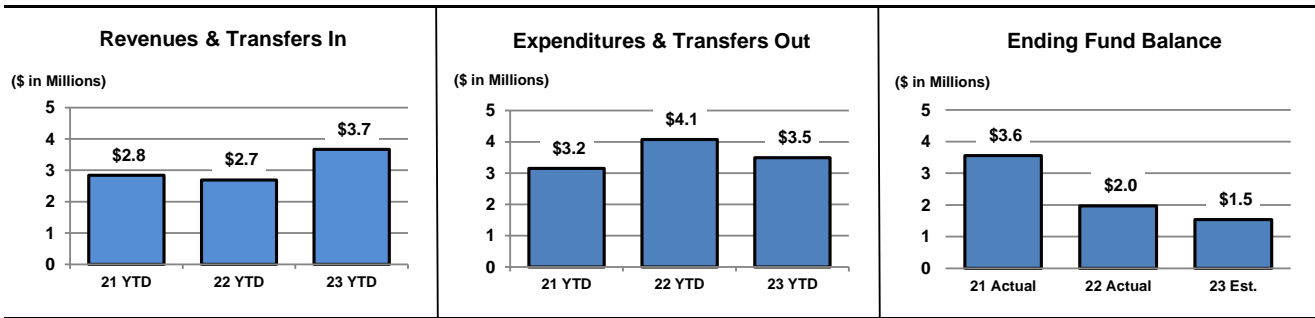
For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	4,585,303	8,813,974	10,848,503	4,047,183	9,791,096	(1,057,408)
Charges for Services	390,652	897,800	897,800	366,362	759,133	(138,667)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	5	193	193	13,731	14,231	14,037
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	28,434	352,925	357,532	94,530	317,532	(40,000)
Total Revenues & Transfers In	5,004,394	10,064,893	12,104,029	4,521,805	10,881,992	(1,222,037)
Expenditures & Transfers Out						
Personnel	\$ 1,102,061	\$ 3,257,576	\$ 3,361,957	\$ 1,154,842	\$ 2,695,920	\$ (666,037)
Contractuals	3,958,806	6,927,615	8,685,236	3,156,160	7,798,955	(886,280)
Debt Service	-	-	-	-	-	-
Commodities	164,332	194,960	372,386	113,055	348,385	(24,001)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	75,000	75,000	-	-	(75,000)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	5,225,200	10,455,151	12,494,579	4,424,058	10,843,261	(1,651,318)
Net Change in Fund Balance	(220,806)	(390,259)	(390,550)	97,748	38,731	(2,873,355)
Actual Beginning Fund Balance	2,437,271	2,580,031	2,580,031	2,580,031	2,580,031	-
Ending Fund Balance	\$ 2,216,465	\$ 2,189,772	\$ 2,189,481	\$ 2,677,779	\$ 2,618,762	\$ (2,873,355)



Health Grants

Prior to 2002, the City of Wichita and Sedgwick County funded the Health Department through a cooperative partnership. During this time, the City of Wichita was the managing partner and contributed 60.0 percent of the required tax funding while the County contributed 40.0 percent. The partners implemented a new agreement in 2002 in which the County began managing the Health Department and, until 2005, the City provided financial support.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

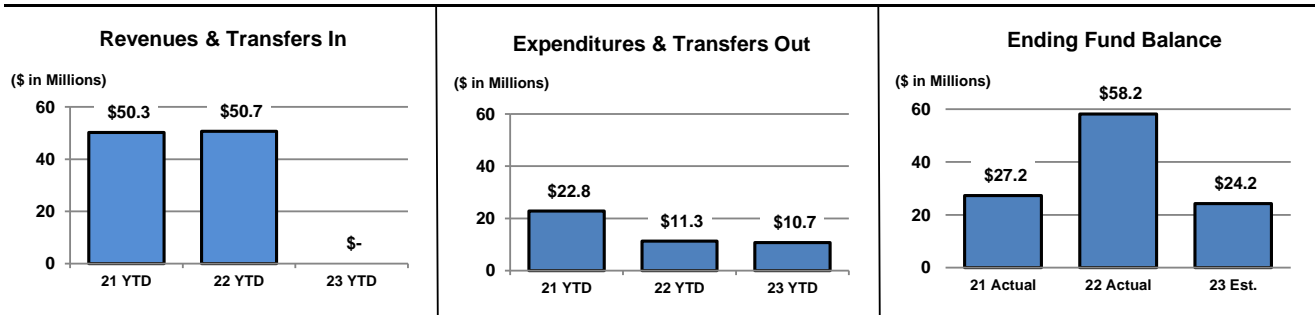
	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	2,460,048	6,329,103	10,044,538	3,432,717	8,799,722	(1,244,816)
Charges for Services	227,696	462,240	462,240	253,805	347,832	(114,408)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	70	470	470	622	1,507	1,037
Reimbursements	7,955	12,200	12,200	(14,315)	18,885	6,685
Use of Money & Property	-	-	-	-	275	275
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,695,768	6,804,012	10,519,447	3,672,830	9,168,221	(1,351,226)
Expenditures & Transfers Out						
Personnel	\$ 2,432,662	\$ 6,508,266	\$ 6,688,126	\$ 2,345,194	\$ 5,428,620	\$ (1,259,506)
Contractuals	1,327,718	1,463,656	3,747,249	909,980	3,499,513	(247,736)
Debt Service	-	-	-	-	-	-
Commodities	270,076	778,202	1,199,881	233,557	664,152	(535,729)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	14,697	-	-	(14,697)
Transfers Out	44,065	-	-	-	-	-
Total Expenditures & Transfers Out	4,074,521	8,750,124	11,649,954	3,488,731	9,592,285	(2,057,669)
Net Change in Fund Balance	(1,378,753)	(1,946,111)	(1,130,507)	184,098	(424,064)	(3,408,895)
Actual Beginning Fund Balance	3,562,390	1,966,759	1,966,759	1,966,759	1,966,759	-
Ending Fund Balance	\$ 2,183,637	\$ 20,648	\$ 836,252	\$ 2,150,857	\$ 1,542,695	\$ (3,408,895)



Stimulus Grants

On March 11, 2020, the World Health Organization declared the novel coronavirus, 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 trillion in economic relief funding and allocated \$150 billion of that to state, local, and tribal governments through Title V of the Act, called the Coronavirus Relief Fund. Sedgwick County received \$99.6 million in direct allocation, which was used by the County, other municipalities, and approved entities to cover costs incurred due to COVID-19; were not accounted for in the budget most recently approved as of March 27, 2020; and were incurred during the period of March 1, 2020, through December 30, 2020. The County also received \$9.3 million in pass-through Federal stimulus funding from the State's allocation of CARES funding.

On March 11, 2021, the Federal American Rescue Plan Act (ARPA) was signed into law. The Act provided \$1.9 trillion for COVID response and recovery. It allocated \$350 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. An updated spending plan is in place through the end of the grant term.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	50,694,305	-	40,000,000	-	-	(40,000,000)
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	50,694,305	-	40,000,000	-	-	(40,000,000)
Expenditures & Transfers Out						
Personnel	\$ 1,980,818	\$ 11,969,361	\$ 28,728,107	\$ 1,563,938	\$ 6,070,234	\$ -
Contractuals	6,665,489	-	20,754,540	1,762,544	4,194,856	(16,559,684)
Debt Service	-	-	-	-	-	-
Commodities	556,951	-	2,171,781	151,622	1,640,163	-
Capital Improvements	1,511,974	-	62,167,521	7,260,304	21,680,401	(40,487,120)
Capital Outlay	-	-	367,125	-	367,125	-
Transfers Out	576,751	-	-	-	-	-
Total Expenditures & Transfers Out	11,291,981	11,969,361	114,189,074	10,738,407	33,952,779	(80,236,295)
Net Change in Fund Balance	39,402,324	(11,969,361)	(74,189,074)	(10,738,407)	(33,952,779)	(120,236,295)
Actual Beginning Fund Balance	27,240,529	58,189,859	58,189,859	58,189,859	58,189,859	-
Ending Fund Balance	\$ 66,642,853	\$ 46,220,498	\$ (15,999,216)	\$ 47,451,452	\$ 24,237,080	\$ (120,236,295)

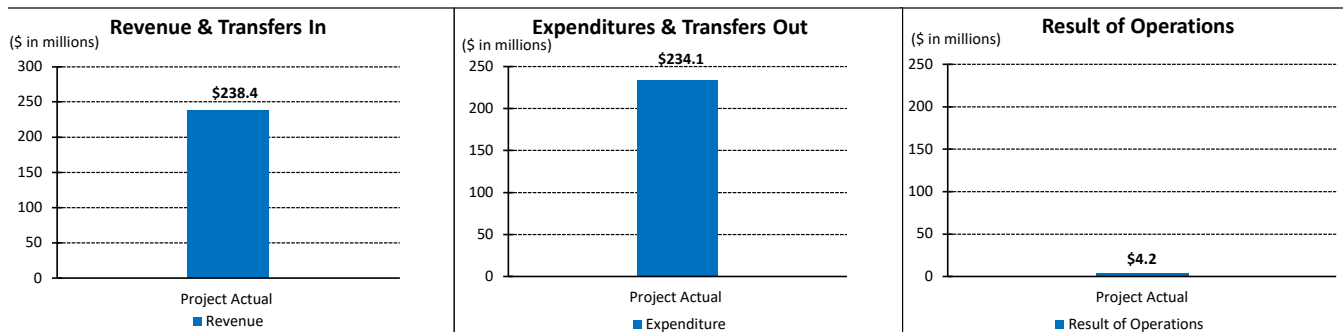


INTRUST Bank Arena - Subfund

Senate Bill 58, signed on April 4, 2005 by then Governor Kathleen Sebelius, authorized Sedgwick County to collect a 1.0 percent sales tax for a period of 30 months beginning July 1, 2005. The proceeds from this tax were specifically designated for the construction of an Arena in the downtown area of Wichita, renovations to the Kansas Pavilions, and the creation of a reserve fund to support operations and maintenance of the combined enterprise. This method eliminated the need for securing bonds to finance the project, saving approximately \$112 million in interest.

In January 2008, naming rights proposals were adopted for an additional \$14.8 million in revenue over the next 20 years. This is the primary source of revenue now being collected in the fund as part of the budgetary account breakdown. On January 2, 2010, the INTRUST Bank Arena opened its doors to the public. Management of the Arena is the responsibility of ASM Global, a private company specializing in arena facility management for more than 35 years. Under this arrangement, ASM Global is responsible for any operating losses during its contract and any profits will be split between the County and ASM Global based on a formula, providing the first \$400,000 of net income to ASM Global and splitting the remainder 50/50. The information presented below displays financial data for the Arena back to 2005.

Due to the impact of COVID-19 on availability of shows, concerts, and other events as well as group size restrictions, very few typical events have been held in the Arena since mid-March 2020, greatly impacting revenues and overall net operating income. As a result, ASM Global notified Sedgwick County of its intent to invoke Section 13.5 Force Majeure of the Operating Agreement as of July 17, 2020. As a result, ASM Global's responsibility for operating losses was halted, so this fund was used to offset operating losses for 2020. The Commission approved a separate amendment for calendar year 2021 on December 16, 2020. For 2021, the County reimbursed ASM Global for any net operating losses on a monthly basis. ASM Global reimbursed the County for any net operating profit in a month. For 2022, the agreement returned to its historical arrangement.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

	Total Project				
	Budget		FY '05-FY '22 Amounts	FY 2023 Amounts	Total Amounts
	Original	Revised			
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Intergovernmental revenue	\$ -	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
Charges for service	-	-	11,856,441	434,079	12,290,520
Miscellaneous	-	-	842,079	-	842,079
Reimbursements	-	-	1,765,367	-	1,765,367
Other proceeds	-	-	7,389,496	-	7,389,496
Total revenues & transfers in	184,528,042	205,500,000	238,391,288	434,079	238,825,367
Expenditures & transfers out					
Arena A & E Services	11,229,042	13,642,034	13,642,034	-	\$ 13,642,034
Land Acquisition & Demolition	20,000,000	17,000,545	16,993,976	-	\$ 16,993,976
Site Costs	7,460,000	-	-	-	\$ -
Parking	-	5,313,079	5,201,116	-	\$ 5,201,116
Infrastructure	4,000,000	7,097,966	7,097,966	-	\$ 7,097,966
Construction	77,000,000	141,822,940	141,822,940	-	\$ 141,822,940
Contingency	7,700,000	-	-	-	\$ -
Pavilions	9,128,000	6,072,455	6,072,455	-	\$ 6,072,455
Operations Reserve	48,011,000	8,739,817	1,986,795	-	\$ 1,986,795
Project Management & Planning	-	5,232,168	5,232,168	-	\$ 5,232,168
Kansas Pavilions - Construct Restroom/Showers	-	181,032	181,032	-	\$ 181,032
Kansas Pavilions - Paving	-	402,791	402,791	-	\$ 402,791
Arena Operations	-	3,300,933	14,999,460	1,575,221	\$ 16,574,681
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	19,182,535	2,461,000	\$ 21,643,535
Total expenditures & transfers out	184,528,042	211,408,448	234,143,246	4,036,221	238,179,467
Ending fund balance			\$ 4,248,042		\$ 645,899

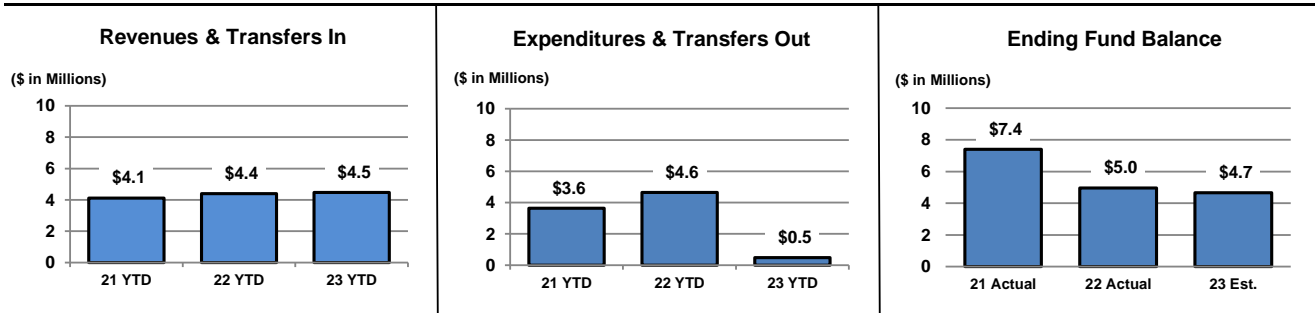


Fleet Management

Fleet Management is responsible for maintaining, repairing, fueling, and replacing the County's fleet, which consists of 698 vehicles and related equipment. Revenues are primarily generated from internal service charges collected from County departments who utilize services. Vehicle replacement revenues, also referred to as set-aside, are retained in the Fund until the replacement purchase is made. Included within Fleet Management is the Fleet Acquisition Contingency of \$1.5 million annually. The Contingency provides a source of funding for emergency equipment acquisitions and other large unforeseeable events not envisioned at the time the budget was adopted.

In 2013, the Board of County Commissioners authorized several changes in Fleet Management operations to reduce the Department's budget. These included outsourcing the parts room, body shop work, and ambulance remounts. In 2017, the BOCC approved a new fleet replacement policy, which transitioned away from an age and miles approach to a more sophisticated point system.

The decrease in equipment is due to the timing of funds encumbered in 2022 for vehicles.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

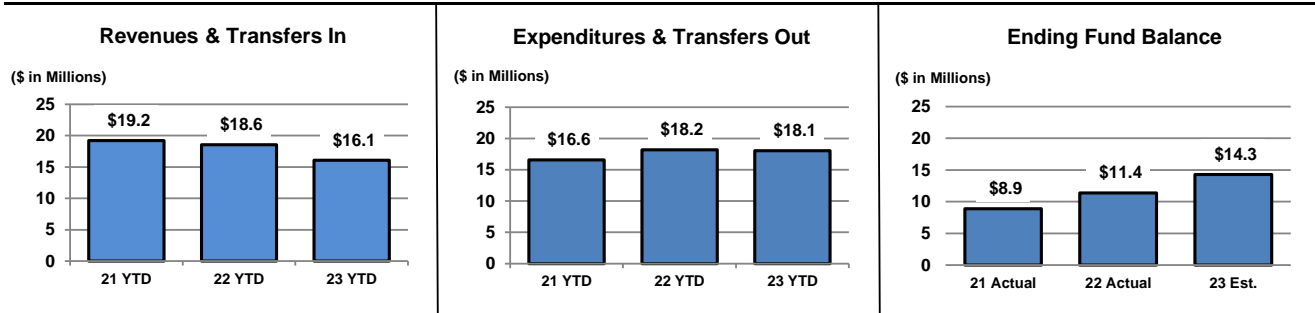
	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	4,265,081	8,521,842	8,521,842	4,348,742	9,011,157	489,316
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	101,917	506,428	506,428	108,838	190,512	(315,916)
Reimbursements	22,635	45,734	45,734	22,867	45,722	(11)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	4,389,633	9,074,003	9,074,003	4,480,447	9,247,392	173,389
Expenditures & Transfers Out						
Personnel	\$ 486,803	\$ 1,153,749	\$ 1,153,749	\$ 464,707	\$ 1,019,981	\$ (133,768)
Contractuals	464,866	948,722	947,102	434,849	748,631	(198,471)
Debt Service	-	-	-	-	-	-
Commodities	2,707,113	3,578,500	3,600,120	2,447,393	4,357,384	757,264
Capital Improvements	-	-	-	-	-	-
Capital Outlay	984,860	6,492,828	6,472,828	(2,857,597)	3,404,969	(3,067,859)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,643,642	12,173,799	12,173,799	489,352	9,530,965	(2,642,834)
Net Change in Fund Balance	(254,009)	(3,099,796)	(3,099,796)	3,991,095	(283,573)	(2,469,446)
Actual Beginning Fund Balance	7,397,992	4,951,729	4,951,729	4,951,729	4,951,729	-
Ending Fund Balance	\$ 7,143,983	\$ 1,851,933	\$ 1,851,933	\$ 8,942,824	\$ 4,668,156	\$ (2,469,446)



Health/Dental Insurance Fund

The Health and Life Fund was established to account for the costs associated with Sedgwick County's employee health benefit plans and is supported by premiums charged to departmental budgets and employees.

On July 9, 2014, the Board of County Commissioners approved a shift to a self-funded employee health insurance model, along with a contract for the administration of employee health and pharmacy benefits with United Healthcare beginning January 1, 2015. A self-funded health insurance plan gives the County better cash flow, greater flexibility over the health plan design and coverage, and reduced administrative costs. Self-funding tends to cost less, as any savings remains with the plan to help pay future costs. United HealthCare provides guarantees for operational, service, implementation, clinical and network discounting performance. Beginning in 2020, the County offers three medical plans that employees can choose from. These plans include a Premier PPO Plan, a Base PPO Plan, and a High Deductible Health Plan with a Health Savings Account option.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

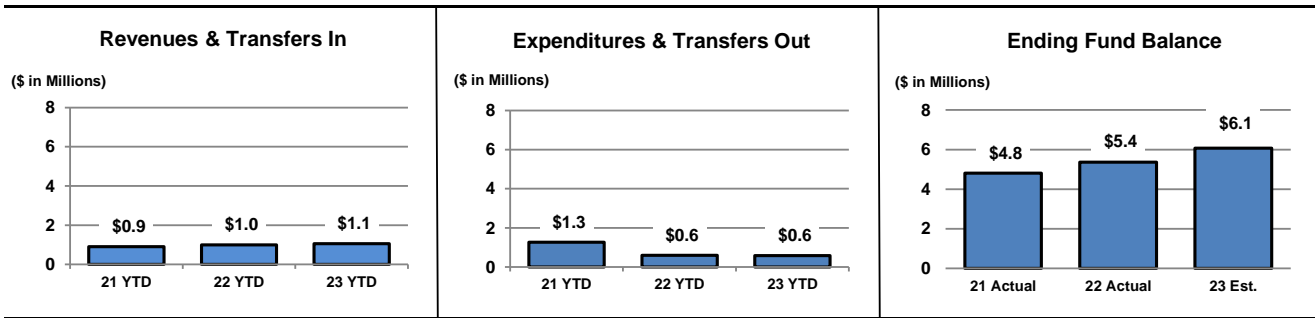
For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	17,819,716	40,548,802	40,548,802	15,190,029	36,871,801	(3,677,001)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	734,809	1,676,436	1,676,436	892,465	1,605,242	(71,194)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	5,470	5,470	-	244,276	238,806
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	18,554,525	42,230,708	42,230,708	16,082,494	38,721,319	(3,509,389)
Expenditures & Transfers Out						
Personnel	\$ 96,255	\$ 289,847	\$ 289,847	\$ 80,990	\$ 189,017	\$ (100,830)
Contractuals	18,085,850	38,046,642	38,021,142	17,952,320	35,590,831	(2,430,311)
Debt Service	-	-	-	-	-	-
Commodities	-	-	25,500	25,500	25,500	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	18,182,106	38,336,489	38,336,489	18,058,809	35,805,348	(2,531,140)
Net Change in Fund Balance	372,419	3,894,219	3,894,219	(1,976,315)	2,915,971	(6,040,529)
Actual Beginning Fund Balance	8,878,040	11,384,255	11,384,255	11,384,255	11,384,255	-
Ending Fund Balance	\$ 9,250,459	\$ 15,278,474	\$ 15,278,474	\$ 9,407,940	\$ 14,300,226	\$ (6,040,529)



Workers' Compensation

Pursuant to K.S.A. 44-505b, the Workers' Compensation Fund was established, allowing Sedgwick County to become selfinsured. Each individual workers' compensation claim is self-insured up to \$600,000. The Fund pays for legal expenses, workers' compensation claims, administration, and related operational costs. Funding to cover these costs is supported by premiums charged to departments based on the number and cost of historical claims.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

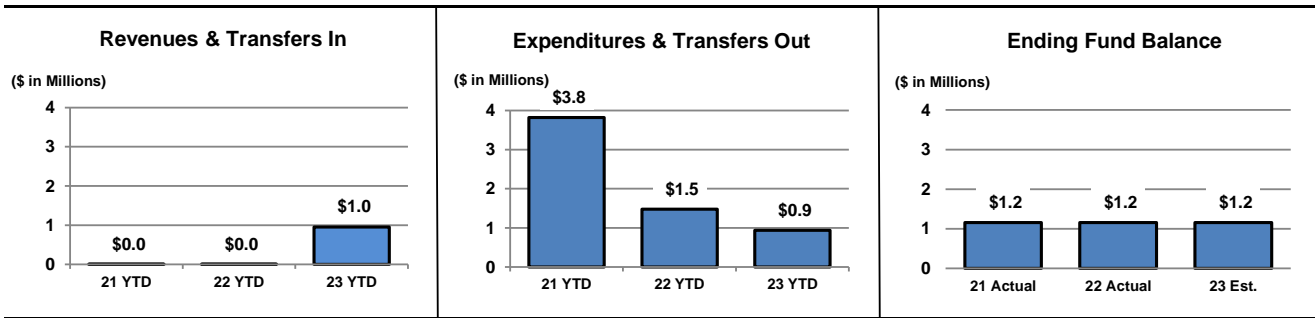
	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	980,836	1,895,539	2,147,478	966,402	2,101,574	(45,904)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	706	-	-	1,190	1,500	1,500
Reimbursements	6,555	15,693	15,693	92,356	98,555	82,862
Use of Money & Property	-	2,155	2,155	-	19,406	17,251
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	988,097	1,913,387	2,165,325	1,059,948	2,221,035	55,709
Expenditures & Transfers Out						
Personnel	\$ 86,651	\$ 262,699	\$ 262,699	\$ 88,252	\$ 92,255	\$ (170,444)
Contractuals	481,124	1,902,626	1,867,626	463,816	1,368,218	(499,408)
Debt Service	-	-	-	-	-	-
Commodities	32,743	-	35,000	23,132	61,545	26,545
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	600,518	2,165,325	2,165,325	575,200	1,522,018	(643,307)
Net Change in Fund Balance	387,579	(251,939)	-	484,748	699,016	(587,598)
Actual Beginning Fund Balance	4,805,190	5,369,507	5,369,507	5,369,507	5,369,507	-
Ending Fund Balance	\$ 5,192,769	\$ 5,117,568	\$ 5,369,507	\$ 5,854,255	\$ 6,068,523	\$ (587,598)



Risk Management

To centralize and manage administration of claims and claim expense, the County established the Risk Management Fund in 1986, as authorized by K.S.A. 12-2615. The Fund pays for Risk Management staff salary and benefits, insurance premiums, insurance deductibles, and claims not otherwise covered by an insurance policy. The fund is supported by an annual inter-fund transfer from the General Fund.

The Fund is used to pay premiums for the following insurance policies: property, Sheriff's aircraft hull and liability, fire, vehicle, fleet, physical liability, employee blanket bond, public official bonds, professional liability for Health Division and COMCARE healthcare facilities, and professional liability for physicians in COMCARE, Regional Forensic Science Center, and the Office of the Medical Director (OMD). Each policy has a deductible of \$250,000 or less. The risks of public liability and auto liability are self-insured. The self-insured claims and expenses are also paid out of the Risk Management Fund.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2023, with comparative actuals ending June 30, 2022

	2022 YTD		2023 YTD		Fiscal Year Estimates As of June 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	2,000	520	520	28,315	38,315	37,795
Reimbursements	200	41,301	41,301	928,428	1,017,235	975,934
Use of Money & Property	-	789	789	-	-	(789)
Transfers In & Other Proceeds	-	2,975,575	2,975,575	-	3,103,563	127,988
Total Revenues & Transfers In	2,200	3,018,185	3,018,185	956,743	4,159,112	1,140,927
Expenditures & Transfers Out						
Personnel	\$ 105,261	\$ 261,231	\$ 261,231	\$ 108,311	\$ 242,033	\$ (19,199)
Contractuals	1,354,848	2,119,720	4,914,720	812,623	3,891,180	(1,023,540)
Debt Service	-	-	-	-	-	-
Commodities	15,039	16,388	16,388	15,809	25,899	9,511
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,475,148	2,397,339	5,192,339	936,742	4,159,112	(1,033,227)
Net Change in Fund Balance	(1,472,948)	620,845	(2,174,155)	20,001	-	107,700
Actual Beginning Fund Balance	1,156,255	1,156,255	1,156,255	1,156,255	1,156,255	-
Ending Fund Balance	\$ (316,693)	\$ 1,777,100	\$ (1,017,900)	\$ 1,176,256	\$ 1,156,255	\$ 107,700



Capital Projects

Capital Projects

The following report provides a financial overview of active Capital Improvement Program (CIP) facility projects as well as road, intersection, bridge, and drainage projects. Projects are grouped together by category and the year in which they were approved. An overview of the CIP as well as individual project spending is reported. The report is prepared from multiple sources, including reports from both Facility Project Services and Public Works. As the report focuses on active projects, historical information on completed projects that are fully paid for will normally not be included.

- **2005:** Project budgets currently include \$0 in remaining funding related to INTRUST Bank Arena, which opened in January 2010. This project will remain open for the life of the facility.
- **2012:** Active 2012 projects include \$2.0 million in project funding, with \$33,245 remaining for one drainage project that is scheduled for completion in 2023. This project is now being combined with another project in 2019 that is ongoing. The final facility project was completed in 2012 but remains open for administrative reasons.
- **2013:** Active projects in the 2013 CIP include \$2.8 million in project funding, of which all funding is committed. The final project was completed in 2017 but remains open for administrative reasons.
- **2015:** Project budgets currently include \$1.1 million in project funding, of which \$1.0 million is committed and \$45,501 is available. The final facility project has not started yet, and the final road and bridge projects were active until December 2017. They remain open for administrative reasons.
- **2017:** Budgeted funding for the 2017 CIP totals \$6.1 million, with \$5.9 million committed and \$0.2 million available. The final project was completed in December 2017 and remains opens for administrative reasons.
- **2018:** Budgeted funding for the 2018 CIP totals \$2.0 million, with \$1.1 million committed and \$0.8 million available. Significant current

projects include the Chereese Woods Benefit District, as well as numerous road and bridge projects.

- **2019:** Budgeted funding for the 2019 CIP totals \$50.9 million, with \$7.4 million committed and \$43.5 million available. Significant current projects include the County Administration Building and one drainage project.
- **2020:** Budgeted funding for the 2020 CIP totals \$6.4 million with \$3.8 million committed and \$2.6 million available. There is one facility project and numerous road and bridge projects remaining.
- **2021:** Budgeted funding for the 2021 CIP totals \$8.1 million with \$4.1 million committed and \$4.0 million available. Significant current projects include the Elections Building, replacing the Heating, Ventilation, and Air Conditioning (HVAC) at the Juvenile Residential Facility, one drainage project, and numerous road and bridge projects.
- **2022:** Budgeted funding for the 2022 CIP totals \$35.7 million with \$9.4 million committed and \$26.3 million available. Significant projects include the Community Crisis Center Expansion, the Household Hazardous Waste Facility Expansion, and numerous road and bridge project.
- **2023:** Budgeted funding for the 2023 CIP totals \$115.8 million with \$89.2 million committed and \$26.8 million available. Significant projects include a lab addition at the Regional Forensic Science Center (RFSC), renovating the pavilion at Lake Afton Park (LAP), two drainage projects, and numerous road and bridge projects.
- **ARPA:** CIP projects funded with American Rescue Plan Act (ARPA) funds totals \$18.9 million with \$9.3 million committed and \$9.6 million remaining. Significant projects include remodeling the Main Courthouse and renovating the Adult Residential / Work Release. The final projects are estimated for completion in 2024.

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2005									
Facility									
57011-551	Operations Reserve	Ongoing	Special LST	-	(972)	-	(972)	-	TBD
	Annual Total			-	(972)	-	(972)	-	
2012									
Facility									
14971-234	Relocate Fire Station 36	Completed	Cash	2,240,519	1,790,429	1,790,429	-	-	12/31/2012
Drainage									
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Design	Cash	-	178,000	144,755	33,245	-	12/31/2023
	Annual Total			2,240,519	1,968,429	1,935,184	33,245	-	
2013									
Facility									
17975-234	Update master control adult detention	Completed	Cash	2,022,322	2,806,434	2,806,434	-	-	12/31/2017
	Annual Total			2,022,322	2,806,434	2,806,434	-	-	
2015									
Facility									
12987-402	Construct EMS Garage Facility	Not Started	Bond	257,740	-	-	-	-	TBD
Roads									
21534-231	R326 S Area Pkwy System Prelim Study	Completed	LST	500,000	500,000	454,500	45,500	-	12/31/2017
Bridges									
21567-403	B462 Bike/Ped Bridge/Repairs over WVCFC	Completed	Bond	8,430	562,001	562,000	1	-	12/31/2017
	Annual Total			766,170	1,062,001	1,016,500	45,501	-	
2017									
Facility									
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	6,126,222	5,879,655	246,567	-	12/31/2017
	Annual Total			5,500,000	6,126,222	5,879,655	246,567	-	



2018

Roads

21013-230	Cherese Woods Benefit District	Completed	Bond	-	605,000	441,098	163,902	-	3/1/2019
21486-231	R355 North Junction 1	Construction	LST	-	500,000	-	500,000	-	12/31/2023
21490-231	R343 Multi-Use Path, Rock-Derby to Mulv.	Completed	LST	-	250,000	228,146	21,854	-	8/1/2020
Bridges									
21005-230	B472 295th St. W. btw 45th & 53rd St. N.	Completed	Bond	40,000	605,000	478,481	126,519	-	9/10/2018
			Annual Total	40,000	1,960,000	1,147,725	812,275	-	

2019

Facility

62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash	712,132	1,079,558	784,940	294,617	-	TBD
91006-230	ADF 1st Floor & Courthouse Space	Post-Construction & Occupancy	Bond	-	6,714,688	6,444,474	270,214	-	3/31/2021
93001-230	County Administration Building	Property Acquisition Planning	Bond	-	43,080,579	133,873	42,946,706	-	TBD
Drainage									
23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Design	Cash	-	38,205	38,204	1	-	12/31/2023
			Annual Total	712,132	50,913,029	7,401,491	43,511,538	-	

2020

Facility

91009-230	Energy Savings	Not Started	Cash	-	225,486	-	225,486	5,136,788	TBD
Roads									
21014-230	Osage County Addition Benefit District	Completed	Bond	-	1,765,000	595,696	1,169,305	-	11/01/2020
21471-231	R353 Ridge Rd Slider from 53rd to 69th N	Design	LST	-	115,000	110,550	4,450	-	12/31/2024
21472-231	R351 Intersection Impvmt 58th S Meridian	Completed	Bond	-	750,000	464,576	285,424	-	2/1/2021
21484-231	R348 Pave 135th W north of 53rd N	Right Of Way Acquisition R/W	LST	-	350,000	64,060	285,940	-	TBD
Bridges									
21461-231	B510 71st S btwn Webb & Greenwich pt 2	Completed	Bond	-	523,222	523,222	-	-	10/01/2021
21464-231	B505 Rehab Ridge Rd over Arkansas Riv	Construction	LST	-	410,000	383,722	26,278	139,710	4/30/2023
21465-231	B504 Rehab on 151st W over Arkansas Riv.	Completed	LST	-	55,000	55,000	-	-	11/28/2022



2020

21468-231	B491 71st S btwn Webb & Greenwich pt 1	Completed	-	546,868	546,868	-	-	10/01/2021
21470-231	B485 Replace on 151st W over Ninnescah	Advertising, Bidding, Contracting	-	50,000	44,756	5,244	-	8/31/2024
21479-231	B495 247th W btwn 77th & 85th N	Completed	-	691,379	549,050	142,328	-	3/24/2021
21505-231	B489 Hydraulic btw 111th & 119th St. S.	Completed	200,000	899,995	418,855	481,140	-	3/19/2021
Annual Total			200,000	6,381,949	3,756,354	2,625,595	5,276,498	

2021

Facility								
33006-230	JRF HVAC System Replacement	Design	-	366,253	70,697	295,556	46,027	8/31/2023
66001-230	County Elections Building	Not Started	-	3,000,000	-	3,000,000	-	TBD
Drainage								
23003-230	Spring Creek/Derby Erosion Design	Construction	-	75,000	74,850	150	4,496	12/31/2023
Roads								
21448-231	R360 77th N & Seneca Improvements	Construction	-	429,201	429,201	-	-	8/30/2023
Bridges								
21476-231	B500 103rd S btwn 119th & 135th W	Construction	-	750,000	545,851	204,149	168,438	8/30/2023
21477-231	B497 Ridge btwn 39th & 47th S.	Completed	-	978,000	859,474	118,526	-	3/30/2022
21478-231	B496 183rd W btwn 45th & 53rd N	Construction	-	1,189,762	882,738	307,024	590,349	5/12/2023
21480-231	B493 199th W btwn Central & 13th N	Construction	-	1,355,382	1,211,025	144,357	934,577	5/26/2023
Annual Total			-	8,143,598	4,073,837	4,069,762	1,743,887	

2022

Facility								
11003-230	Emergency Communications Remodel	Construction	-	1,365,500	1,235,087	130,413	375,869	8/1/2023
17005-230	ADF Lock Replacement & Camera/Video Update	Construction	-	987,185	424,699	562,486	169,770	12/31/2022
31001-230	Community Crisis Center Expansion	Not Started	-	15,495,222	-	15,495,222	-	12/30/2024
31002-230	COMCARE Peer Housing	Not Started	-	599,607	-	599,607	-	12/31/2023
38001-230	Health Department Flooring at 1900 E 9th	Construction	-	196,421	25,701	170,720	-	12/31/2022
38002-230	Health Dept. West Clinic Remodel	Design	-	3,615,894	985,781	2,630,113	84,980	9/30/2023



43001-230	HHW Facility Expansion	Design	-	1,177,795	68,933	1,108,862	-	7/31/2023	
52002-230	Emergency Repairs at SCP	Construction	-	197,630	188,385	9,245	188,385	4/1/2023	
91010-230	Main Courthouse Chiller Rebuild	Construction	-	300,838	133,121	167,717	-	12/31/2023	
91011-230	Main Courthouse Cooling Tower	Design	-	2,286,622	69,492	2,217,130	49,262	3/30/2024	
91012-230	ADF Secondary Domestic Water Main Supply	Design	-	304,723	38,685	266,038	25,890	12/31/2023	
91013-230	ADF Relocate Electrical Busway	Construction	-	603,274	539,470	63,804	2,756	04/30/2024	
91014-230	ADF Exterior Light Poles & Fixture Replacement	Post-Construction & Occupancy	-	161,896	157,875	4,021	152,615	12/31/2022	
91015-230	Bell Display at the Main Courthouse	Construction	-	75,631	67,617	8,014	-	8/15/2023	
Roads									
21439-231	R361 Woodlawn Improvements	Completed	-	572,659	572,659	-	-	2/9/2022	
21444-231	R358 Maple Bike Path frm Pike to 183rd W	Design	-	235,000	125,000	110,000	50,000	12/31/2025	
21447-231	R350 County Rds Gravel /Cold Mix Replace	Not Started	-	1,500,000	-	1,500,000	-	TBD	
21458-231	R359 95 S for 1/2 mi. E of 135 W	Completed	-	1,100,000	1,068,002	31,998	97,441	1/23/2023	
21460-231	R356 151st N frm 53rd N to K-96	Design	-	600,000	188,000	412,000	-	6/30/2023	
Bridges									
21438-231	B532: 391st St W over S Fork Ninescah	Design	-	320,000	15,900	304,100	-	TBD	
21441-231	B505 Ridge Rd. over Arkansas River	Completed	-	610,000	599,178	10,822	365,905	3/29/2023	
21442-231	B504 151st St W over Arkansas River	Completed	-	508,484	508,484	-	249,175	11/28/2022	
21454-231	B509 215th St W btwn 31st S & MacArthur	Design	-	150,000	44,500	105,500	19,424	12/31/2024	
21455-231	B508 21st St N btwn 375th & 391st S W	Substantial Completion	-	413,000	196,735	216,265	143,000	5/31/2023	
21457-231	B498 143rd St E btwn Pawnee & 31st S	Design	-	150,000	57,802	92,198	26,086	12/31/2024	
21462-231	B507 Greenwich btwn 117th & 125th N.	Completed	-	680,194	679,834	360	1,015	9/29/2022	
21463-231	B506 85th St N btwn Oliver & Woodlawn	Construction	-	870,000	790,711	79,289	650,757	6/6/2023	
21466-231	B494 143rd St E btwn 69th & 77th N	Completed	-	650,000	633,801	16,199	220,215	2/15/2023	
								Annual Total	2,872,546
								35,727,575	9,415,451
								26,312,124	2,872,546



Facility

12004-230	EMS Post 4	Property Acquisition Planning	Cash	-	55,000	45,539	9,461	45,539	9/1/2023
12005-230	EMS Posts 2 & 4 Repairs	Design	Cash	-	81,509	-	81,509	-	12/31/2023
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	328,417	992,917	953,811	39,106	6,677	TBD
13002-230	Emergency Preparedness Center	Not Started	Cash	-	615,144	615,144	-	615,144	TBD
15001-230	RFSC DNA Lab Addition	Design	Bond	-	7,080,546	-	7,080,546	-	12/30/2024
17006-230	Firing Range Berm Clean & Rebuild	Not Started	Cash	-	97,300	-	97,300	-	12/30/2024
33007-230	JDF Camera System Improvements	Not Started	Cash	-	247,776	-	247,776	-	3/30/2024
38003-230	Health Dept. Facility Upgrades	Design	Bond	-	209,838	-	209,838	-	6/30/2024
51001-230	Renovate Pavilion at LAP	Design	Cash	-	304,364	11,485	292,879	-	12/30/2023
51002-230	West Red Brick Restroom at LAP	Design	Cash	-	386,903	16,512	370,391	-	12/30/2023
91002-230	Replace Roots County Owned Buildings-16	Ongoing	Cash	66,345	614,548	617,683	96,865	74	TBD
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	217,849	450,273	186,630	263,643	-	TBD
91016-230	CHP Access Control Replacement	Design	Cash	-	178,210	96,271	81,939	47,123	12/30/2023
91017-230	PS Paralleling Switchgear Modernization	Construction	Cash	-	356,478	-	356,478	-	12/30/2023
91018-230	Public Safety Building Secure Parking	Design	Cash	-	528,366	-	528,366	-	9/30/2023

Drainage

23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	760,187	4,217,687	2,625,511	1,592,176	298,535	TBD
23004-230	D21 Drainage SW of Haysville	Advertising, Bidding Contracting	Cash	600,000	725,000	140,694	584,306	106,890	12/31/2023

Roads

21015-230	Div Creek Estates Benefit District	Advertising, Bidding, Contracting	Bond	-	2,187,861	132,000	2,055,861	129,360	12/31/2023
21016-230	Drater Estates Benefit District	Design	Bond	-	931,000	-	931,000	-	12/31/2023
21431-231	K-15 Corridor Management Study	Not Started	LST	-	50,000	-	50,000	-	TBD
21432-231	K-254 Corridor Management Study	Not Started	LST	-	44,400	-	44,400	-	TBD



21434-231	R370 Replace Signal at 47th & Oliver	Design	LST	-	50,000	49,720	280	36,240	12/31/2024
21435-231	R367 Webb btwn 79th & 87th S	Design	LST	-	800,000	33,600	766,400	33,600	12/31/2024
21436-231	R366 Stormwater Station 14 Repairs	Construction	LST	-	200,000	56,510	143,490	-	12/31/2023
21437-231	R363 135th W btwn 29th & 45th St N	Design	LST	-	245,000	245,000	-	12,250	12/31/2027
21445-231	R354 Ridge Rd Shldrs from 69th to 85th N	Design	LST	-	300,000	85,000	215,000	34,000	12/31/2025
21446-231	R353 Ridge Rd Shldrs from 53rd to 69th N	Design	LST	-	175,000	-	175,000	-	12/31/2024
21459-231	R357 61st N from 151st W to 1/2 mi. W	Design	Other / LST	-	1,002,000	55,450	946,550	3,450	12/31/2023
21501-231	R328 NW Bypass Row Acquisition K-254 '17	Ongoing	LST	1,000,000	4,300,000	4,300,000	-	1,000,000	TBD
21502-231	R264 Improve Drainage County Row 2017+	Ongoing	Other / LST	600,000	3,500,000	3,193,253	306,747	221,940	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	10,500,000	75,135,967	68,680,400	6,455,568	3,619,551	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	200,000	1,556,277	944,917	611,360	95,284	TBD

Bridges

21433-231	B511 Bridge-71st S btwn 119th & 135th W	Design	LST	-	70,000	-	70,000	-	12/31/2025
21440-231	B518 79th St. S. btwn West & Meridian	Design	LST	-	455,000	-	455,000	-	3/31/2024
21443-231	B503 21st S N btwn 391st & 407th St W	Design	LST	-	150,000	84,000	66,000	32,014	12/31/2026
21494-231	B485 151st St W over Ninnescah-17	Advertising, Bidding, Contracting	LST	4,750,000	5,037,800	4,657,542	380,258	-	8/31/2024
21449-231	B517 Rehab 63rd St S over Arkansas River	Completed	LST	-	326,197	312,638	13,541	-	10/20/2022
21450-231	B516 Tracy btwn 103rd & Diagonal	Design	LST	-	86,000	80,000	6,000	-	12/31/2025
21451-231	B515 151st W btwn 101st & 109th N	Design	LST	-	190,000	67,000	123,000	23,450	12/31/2025
21452-231	B514 87th S btwn Seneca & Broadway	Design	LST	-	200,000	95,000	105,000	5,700	12/31/2025
21453-231	B512 Rehab on Zoo at MS Mitchell Floodwa	Advertising, Bidding, Contracting	LST	-	730,500	628,620	101,800	2,926	3/31/2024
21456-231	B502 Greenwich btwn 109th & 117th St N	Advertising, Bidding, Contracting	LST	-	815,000	74,803	740,197	24,079	3/31/2024
21510-231	B461 Special Bridge Inspec.& Engineering 2016+	Ongoing	LST	50,000	150,000	80,107	69,893	7,560	TBD
				Annual Total	19,072,798	89,164,841	26,764,924	6,401,386	



ARPA

Facility

Facility	701604-26	703704-26	703705-26	703707-26									
	Adult Residential / Work Release Renovation	ADF Lock Replacement & Additional Cameras	JDF Negative Pressure Room	MCH Courthouse Remodel	Construction	ARPA	-	264,875	32,935	231,940	26,432	8/31/2023	
					Design	ARPA	-	8,500,000	428,532	8,071,468	129,893	6/30/2024	
					Construction	ARPA	270,982	291,664	300,704	(9,040)	178,616	9/30/2023	
					Construction	ARPA	7,470,665	9,836,846	8,510,875	1,325,971	3,606,880	6/30/2024	
							ARPA Total	18,893,385	9,273,046	9,620,340	3,941,821		
							Total All Years	249,811,512	135,870,516	114,040,898	20,236,137		

Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
Summary Total by Fund					
Sales Tx Road / Bridge	48,430	13,440,473	7,792,078	5,648,395	1,822,724
Sales Tx Road / Bridge	-	3,081,678	2,774,942	306,736	1,409,852
Sales Tx Road / Bridge	-	572,659	572,659	-	-
Sales Tx Road / Bridge	17,200,000	99,331,338	84,796,652	14,534,589	5,479,530
Other / LST	600,000	4,502,000	3,248,703	1,253,297	225,390
Drainage	1,360,187	5,233,892	3,024,014	2,209,878	409,921
Arena Construction	-	(972)	-	(972)	-
Capital Improvements	257,740	81,469,626	8,413,829	73,055,796	162,888
Capital Improvements	-	1,365,500	1,235,087	130,413	375,869
Capital Improvements	11,087,584	21,921,933	14,739,507	7,282,426	6,408,142
Capital Improvements	7,741,647	18,893,385	9,273,046	9,620,340	3,941,821
Total All Funds	\$ 38,295,588	\$ 249,811,512	\$ 135,870,516	\$ 114,040,898	\$ 20,236,137

Summary Total by Project Type

Bridges	5,048,430	21,178,782	16,667,696	4,510,989	3,604,380
Drainage	1,360,187	5,233,892	3,024,014	2,209,878	409,921
Facility	19,086,971	123,649,472	33,661,469	90,088,003	10,888,720
Roads	12,800,000	99,749,366	82,517,338	17,232,029	5,333,116
Total All Project Types	\$ 38,295,588	\$ 249,811,512	\$ 135,870,516	\$ 114,040,898	\$ 20,236,137



Fund Statements

Fund Statements

Combined Financial Statements

Governmental funds are generally used to account for tax-supported activities. The focus of the County's combined financial statements for governmental funds is to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the reporting period. Although the County maintains over 30 individual governmental funds, information is presented separately on the *Balance Sheet* (pages 53 and 54) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 55 and 56) for the General Fund, Federal/State Assistance Funds, Public Building Commission, Debt Service Fund and the Debt Proceeds Fund. These funds are considered major funds or are of particular interest. Information regarding the County's remaining governmental funds is combined into a single aggregated column and reported as other non-major governmental funds. Individual fund data for each of the other non-major governmental funds is presented in the form of Combining Financial Statements which may be found on pages 59-73 of this report.

Proprietary funds of the County include Enterprise Funds and Internal Service Funds and the related financial statements include the *Statement of Net Position* and *Statement of Revenues, Expenses and Changes in Net Position* (pages 52 and 57). The County's single Enterprise Fund is the Arena Fund and is reported on the same basis as business-type activities. Internal Service Funds are used to accumulate and allocate costs internally among the County's various functions. The County uses Internal Service Funds to account for its fleet of vehicles, insurance, workers' compensation and risk management activities. All Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

Individual fund data for the Internal Service Funds is provided in the form of combining statements as presented on pages 72-74 of this report.

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending June 30, 2023 are as follows:

- Fund balances for the governmental funds totaled \$381.4 million, an increase of \$172.6 million since the end of 2022. The following table depicts the financial position at June 30 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	June 30, 2023 Fund Balance	Change in Fund Balance
General	\$ 167,217,287	\$ 83,989,859
Fed/State Assistance	92,953,544	61,147,885
Public Building Commission	1,186,607	(304,114)
Debt Service	13,248,443	11,007,088
Debt Proceeds	7,597,954	(23,464)
Other	99,245,098	16,786,425
Totals	\$ 381,448,933	\$ 172,603,679

- Governmental funds revenues were \$357.9 million for the period ending June 30, 2023, an increase of \$18.1 million compared to June 30, 2022. Property tax revenue was up \$13.0 million and sales tax revenue increased \$0.6 million. Charges for services increased \$8.9 million.
- Governmental funds expenditures were \$185.5 million as of June 30, 2023, an increase of \$17.8 million from June 30, 2022. General government expenditures decreased \$10.5 million. Public safety expenditures increased \$12.0 million and health and welfare expenses increased \$6.4 million. Culture and Rec expenditures increased \$0.5 million and debt service expenses decreased \$0.4 million.
- The unrestricted fund balances of the governmental funds totaled \$214.5 million, which is available for meeting current budget obligations and spending at the government's discretion.
- Fund balance of the Public Building Commission (PBC) fund totaled \$1.2 million, with is a decrease of \$0.3 million since the end of 2022. The PBC fund is a special revenue fund to account for revenues and expenditures derived from direct financing leases.
- Fund balance of the Debt Service Fund totaled \$13.2 million, all of which is restricted for the payment of debt service. Funding of debt service expenditures is primarily met through property taxes, special assessments and transfers from other funds.

- The fund balance of the Debt Proceeds Fund totaled \$7.6 million, a decrease of \$0.02 million since the end of 2022.
- Net position of the Arena Fund (the County's only Enterprise Fund) totaled nearly \$134.0 million at June 30, 2023. Of this amount, \$133.4 million is invested in capital assets and \$0.6 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled \$39.1 million. Of this amount, \$10.0 million is invested in capital assets and \$29.1 million represents unrestricted net position.

SEDGWICK COUNTY, KANSAS

**Statement of Net Position
Proprietary Funds
June 30, 2023**

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
Assets		
Current assets:		
Cash, including investments	\$ 645,899	\$ 32,466,454
Accounts receivable	-	2,719
Prepays	-	304,000
Inventories, at cost	-	352,506
Restricted assets:		
Cash, including investments	-	-
Total current assets	645,899	33,125,679
Noncurrent assets:		
Capital assets:		
Land	13,038,358	40,580
Buildings and improvements	172,407,864	8,245,957
Machinery and equipment	8,491,121	35,987,183
Construction in progress	6,319,104	595,000
Less accumulated depreciation	<u>(66,855,470)</u>	<u>(34,871,413)</u>
Total capital assets (net of accumulated depreciation)	133,400,977	9,997,307
Total assets	134,046,876	43,122,986
Liabilities		
Current liabilities:		
Accounts payable	-	142,410
Estimated claims costs payable	-	<u>3,376,600</u>
Total current liabilities	-	3,519,010
Noncurrent liabilities:		
Estimated claims costs payable	-	<u>506,400</u>
Total liabilities	-	4,025,410
Net position		
Investment in capital assets	133,400,977	9,997,307
Restricted for capital improvements and operations	-	-
Unrestricted	<u>645,899</u>	<u>29,100,269</u>
Total net position	134,046,876	39,097,576
Total liabilities and net position	\$ 134,046,876	\$ 43,122,986



SEDGWICK COUNTY, KANSAS

**Balance Sheet
Governmental Funds
June 30, 2023**

(with comparative totals for June 30, 2022)

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
Assets:			
Cash, including investments	\$ 157,795,280	\$ 91,768,809	\$ 18,184
Restricted investment	-	-	1,168,423
Advance receivable	1,473,841	-	-
Due from other funds	-	-	-
Due from other agencies	-	25,633	-
Accounts receivable	3,842,522	1,863,454	-
Property tax receivable	3,728,481	-	-
Sales tax receivable	3,182,567	-	-
Interest receivable	800,414	-	-
Prepaid items	1,952,173	-	-
Lease receivable	-	-	77,623,320
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	20,423	17,767	-
Total assets	<u>\$ 172,795,701</u>	<u>\$ 93,675,663</u>	<u>\$ 78,809,927</u>
Liabilities:			
Accounts payable	711,200	759,126	-
Unearned revenue	-	-	77,623,320
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	-	626	-
Total liabilities	<u>711,200</u>	<u>759,752</u>	<u>77,623,320</u>
Deferred Inflows of Resources:			
Deferred property tax revenue	3,728,481	-	-
Unavailable revenue - accounts receivable	1,160,181	-	-
Deferred lease receivable	-	-	(0)
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	<u>4,888,662</u>	<u>-</u>	<u>(0)</u>
Fund balances:			
Nonspendable:			
Inventories	\$ 20,423	\$ 16,020	\$ -
Advance receivable	1,473,841	-	-
Lease receivable	-	-	-
Notes receivable	-	-	-
Prepaid items	1,952,173	-	-
Restricted:			
General Government	9,260,613	54,849,667	-
Debt Service	-	-	18,184
Public Safety	-	4,418,877	-
Public Works	-	-	-
Health and Welfare	-	1,186,591	-
Culture and Recreation	-	-	-
Community Development	-	4,199,050	1,168,423
Capital Outlay	-	-	-
Committed:			
Public Safety	-	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	2,546,745	-
Assigned:			
General Government	16,433,365	-	-
Public Safety	-	204,531	-
Public Works	-	-	-
Health and Welfare	-	25,527,970	-
Culture and Recreation	-	-	-
Community Development	-	(7,401)	-
Capital Outlay	-	-	-
Unassigned	138,076,872	-	-
Total fund balance	<u>167,217,287</u>	<u>92,953,544</u>	<u>1,186,607</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 172,817,149</u>	<u>\$ 93,713,296</u>	<u>\$ 78,809,927</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2023	2022
\$ 13,248,443	\$ 7,597,954	\$ 99,130,165	\$ 369,558,835	\$ 357,195,687
-	-	-	1,168,423	1,143,048
-	-	-	1,473,841	3,743,336
-	-	-	-	1,106,335
-	-	39,617	65,250	17,072
-	-	1,763	5,707,739	4,510,393
271,623	-	1,013,671	5,013,775	3,126,965
-	-	3,182,567	6,365,134	6,261,948
-	-	-	800,414	316,439
-	-	-	1,952,173	2,025,526
-	-	-	77,623,320	80,122,456
-	-	-	-	-
1,144,561	-	-	1,144,561	1,380,727
1,807,273	-	-	1,807,273	1,810,744
-	-	450,011	488,201	501,781
\$ 16,471,900	\$ 7,597,954	\$ 103,817,794	\$ 473,168,939	\$ 463,262,457
-	-	1,224,171	2,694,497	1,734,823
-	-	-	77,623,320	38,070,789
-	-	796,079	796,079	1,106,335
-	-	1,473,841	1,473,841	3,743,336
-	-	65,000	65,626	127,291
-	-	3,559,091	82,653,363	44,782,574
-	-	-	-	-
271,623	-	1,013,671	5,013,775	3,126,965
-	-	-	1,160,181	326,864
-	-	-	(0)	42,051,667
2,951,834	-	-	2,951,834	3,191,471
3,223,457	-	1,013,671	9,125,790	48,696,967
\$ -	\$ -	\$ 450,011	\$ 486,454	501,781
-	-	-	1,473,841	3,743,336
-	-	-	-	-
-	-	-	1,952,173	2,025,526
-	-	-	-	-
-	-	3,732,245	67,842,525	81,364,404
13,248,443	-	25,790	13,292,417	12,418,112
-	-	24,740,712	29,159,589	27,858,914
-	-	7,923,683	7,923,683	6,475,499
-	-	3,191,487	4,378,078	6,644,290
-	-	113,438	113,438	174,449
-	-	4,146,607	9,514,080	9,185,140
-	7,597,954	23,232,651	30,830,605	29,677,065
-	-	-	11,494	4,295,436
-	-	11,996,302	11,996,302	6,635,319
-	-	-	2,546,745	2,440,124
-	-	-	16,433,365	30,814,045
-	-	7,455,692	7,660,223	3,722,904
-	-	93,769	93,769	942,066
-	-	-	25,527,970	19,644,571
-	-	-	-	-
-	-	-	(7,401)	-
-	-	12,938,790	12,938,790	10,848,445
-	-	(796,079)	137,280,793	110,371,490
13,248,443	7,597,954	99,245,098	381,448,933	369,782,916
\$ 16,471,900	\$ 7,597,954	\$ 103,817,860	\$ 473,228,086	\$ 463,262,457



SEDGWICK COUNTY, KANSAS

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Twelve Months ended June 30, 2023
(with comparative totals for the twelve months ended June 30, 2022)**

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
Revenues			
Property taxes	\$ 145,444,409	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	11,691,141	-	-
Special assessments	-	-	-
Other taxes	80,961	7,500	-
Intergovernmental	289,077	85,948,160	-
Charges for services	15,481,302	15,279,230	328,335
Uses of money and property	8,654,395	499	937,164
Fines and forfeits	1,206,135	24,544	-
Licenses and permits	4,305,680	-	-
Other	2,452,143	88,998	-
Total revenues	<u>189,605,243</u>	<u>101,348,931</u>	<u>1,265,499</u>
Expenditures			
Current:			
General government	22,810,755	7,428,838	-
Public safety	62,491,816	5,805,390	-
Public works	1,605,895	26,728	-
Health and welfare	5,698,196	26,645,022	-
Cultural and recreation	5,367,774	131,415	-
Community Development	1,071,938	262,672	-
Debt service:			
Principal	-	-	640,000
Interest and fiscal charges	-	-	929,613
Capital outlay	-	-	-
Total expenditures	<u>99,046,374</u>	<u>40,300,065</u>	<u>1,569,613</u>
Excess (deficiency) of revenues over (under) expenditures	<u>90,558,869</u>	<u>61,048,866</u>	<u>(304,114)</u>
Other financing sources (uses)			
Transfers from other funds	-	99,019	-
Transfers to other funds	(6,569,010)	-	-
Payment to refunded bond	-	-	-
Total other financing sources (uses)	<u>(6,569,010)</u>	<u>99,019</u>	<u>-</u>
Net change in fund balances	83,989,859	61,147,885	(304,114)
Fund balances, beginning of year	<u>83,227,428</u>	<u>31,805,659</u>	<u>1,490,721</u>
Fund balances, end of period	<u>\$ 167,217,287</u>	<u>\$ 92,953,544</u>	<u>\$ 1,186,607</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2023	2022
\$ 10,929,482	\$ -	\$ 34,922,842	\$ 191,296,733	\$ 178,333,063
-	-	1,651,847	1,651,847	1,636,489
-	-	7,290,765	18,981,906	18,414,285
395,566	-	-	395,566	336,440
-	-	94,340	182,801	231,155
-	-	2,430,912	88,668,149	102,227,547
-	-	5,674,286	36,763,153	27,883,303
-	-	70,620	9,662,678	3,558,738
-	-	-	1,230,679	81,234
-	-	17,320	4,323,000	4,644,545
-	-	2,190,855	4,731,996	2,436,545
<u>11,325,048</u>	<u>-</u>	<u>54,343,787</u>	<u>357,888,508</u>	<u>339,783,344</u>
-	23,464	3,087,652	33,350,709	43,887,842
-	-	13,788,011	82,085,217	70,079,664
-	-	5,538,251	7,170,874	6,300,799
-	-	1,589,540	33,932,758	27,578,014
-	-	5,220	5,504,409	5,046,640
-	-	4,647,359	5,981,969	5,299,788
-	-	149,677	789,677	936,602
1,116,743	-	14,827	2,061,183	2,326,612
-	-	14,580,181	14,580,181	6,245,350
<u>1,116,743</u>	<u>23,464</u>	<u>43,400,718</u>	<u>185,456,977</u>	<u>167,701,311</u>
<u>10,208,305</u>	<u>(23,464)</u>	<u>10,943,069</u>	<u>172,431,531</u>	<u>172,082,033</u>
798,783	-	5,463,078	6,360,880	1,423,930
-	-	(94,530)	(6,663,540)	(1,423,930)
-	-	474,808	474,808	-
<u>798,783</u>	<u>-</u>	<u>5,843,356</u>	<u>172,148</u>	<u>-</u>
11,007,088	(23,464)	16,786,425	172,603,679	172,082,033
<u>2,241,355</u>	<u>7,621,418</u>	<u>82,458,673</u>	<u>208,845,254</u>	<u>197,700,883</u>
<u>\$ 13,248,443</u>	<u>\$ 7,597,954</u>	<u>\$ 99,245,098</u>	<u>\$ 381,448,933</u>	<u>\$ 369,782,916</u>



SEDGWICK COUNTY, KANSAS

*Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Twelve Months ended June 30, 2023*

	Business-type Activity - <u>Enterprise Fund</u> Arena Fund	Governmental Activities - <u>Internal</u> Service Funds
Operating revenues:		
Charges for services	\$ 543,420	\$ 20,505,173
Other revenue	-	1,975,385
Total operating revenues	<u>543,420</u>	<u>22,480,558</u>
Operating expenses:		
Salaries and benefits	-	742,260
Contractual services	430,834	1,339,474
Utilities	-	30,728
Supplies and fuel	-	1,990,914
Administrative charges	-	123,723
Depreciation expense	2,603,037	1,118,759
Claims expense	-	18,021,047
Other expense	-	-
Total operating expenses	<u>3,033,871</u>	<u>23,366,905</u>
Operating loss	<u>(2,490,451)</u>	<u>(886,347)</u>
Nonoperating revenues:		
Federal Grant Revenues	-	-
Investment income	-	-
Gain (loss) on sale of assets	-	99,075
Total nonoperating revenues	<u>-</u>	<u>99,075</u>
Income gain before transfers	(2,490,451)	(787,272)
Transfers:		
Transfers from other funds	-	-
Transfers to other funds	-	-
Change in net position	(2,490,451)	(787,272)
Net position, beginning of year	<u>136,537,327</u>	<u>38,185,640</u>
Net position, end of period	<u>\$ 134,046,876</u>	<u>\$ 39,097,576</u>



SEDGWICK COUNTY, KANSAS

**Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023
(with comparative totals for June 30, 2022)**

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2023	2022
Assets:					
Cash, including investments	\$ 51,728,160	\$ 25,790	\$ 47,376,215	\$ 99,130,165	\$ 94,181,494
Due from other agencies	-	-	39,617	39,617	1,012
Accounts receivable	1,763	-	-	1,763	15,371
Property tax receivable	1,013,671	-	-	1,013,671	411,124
Sales tax receivable	-	-	3,182,567	3,182,567	3,130,974
Inventories, at cost	450,011	-	-	450,011	450,011
Total assets	\$ 53,193,605	\$ 25,790	\$ 50,598,399	\$103,817,794	\$ 98,189,986
Liabilities:					
Accounts payable	267,356	-	956,815	1,224,171	249,401
Due to other funds	-	-	796,079	796,079	1,106,335
Advance payable	-	-	1,473,841	1,473,841	3,743,336
Due to other entities	65,000	-	-	65,000	55,000
Total liabilities	332,356	-	3,226,735	3,559,091	5,154,072
Deferred Inflows of Resources:					
Deferred property tax revenue	1,013,671	-	-	1,013,671	411,124
Unavailable revenue - accounts receivable	-	-	-	-	-
Total deferred inflows of resources	1,013,671	-	-	1,013,671	411,124
Fund balances:					
Nonspendable:					
Inventories	\$ 450,011	\$ -	\$ -	\$ 450,011	\$ 450,011
Restricted:					
General Government	3,732,245	-	-	3,732,245	3,506,651
Debt Service	-	25,790	-	25,790	25,790
Public Safety	24,740,712	-	-	24,740,712	24,126,068
Public Works	7,923,683	-	-	7,923,683	6,475,499
Health and Welfare	3,191,487	-	-	3,191,487	3,772,401
Culture and Recreation	113,438	-	-	113,438	174,449
Community Development	4,146,607	-	-	4,146,607	3,899,468
Capital Outlay	-	-	23,232,651	23,232,651	24,652,593
Committed:					
Public Safety	-	-	-	-	4,283,942
Capital Outlay	-	-	11,996,302	11,996,302	6,635,319
Assigned:					
Public Works	93,769	-	-	93,769	942,066
Public Safety	7,455,692	-	-	7,455,692	3,628,224
Capital Outlay	-	-	12,938,790	12,938,790	10,848,445
Unassigned	-	-	(796,079)	(796,079)	(796,136)
Total fund balance	51,847,644	25,790	47,371,664	99,245,098	92,624,790
Total liabilities, deferred inflows of resources and fund balances	\$ 53,193,671	\$ 25,790	\$ 50,598,399	\$103,817,860	\$ 98,189,986



SEDGWICK COUNTY, KANSAS

**Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
June 30, 2023
(with comparative totals for June 30, 2022)**

	Wichita State		Emergency	
	University	Comprehensive	Medical	Aging
	Program	Community Care	Services	Services
	<u>Development</u>	<u>Community Care</u>	<u>Services</u>	<u>Services</u>
Assets:				
Cash, including investments	\$ 4,146,607	\$ 666,567	\$ 7,455,675	\$ 2,390,854
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	226,568	-	-	54,080
Inventories, at cost	-	-	450,011	-
Total assets	<u>\$ 4,373,175</u>	<u>\$ 666,567</u>	<u>\$ 7,905,686</u>	<u>\$ 2,444,934</u>
Liabilities:				
Accounts payable	-	-	13	33,138
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>13</u>	<u>33,138</u>
Deferred Inflows of Resources:				
Deferred property tax revenue	226,568	-	-	54,080
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	<u>226,568</u>	<u>-</u>	<u>-</u>	<u>54,080</u>
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ 450,011	\$ -
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	666,567	-	2,357,716
Culture and Recreation	-	-	-	-
Community Development	4,146,607	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	7,455,692	-
Unassigned	-	-	-	-
Total fund balance	<u>4,146,607</u>	<u>666,567</u>	<u>7,905,703</u>	<u>2,357,716</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,373,175</u>	<u>\$ 666,567</u>	<u>\$ 7,905,716</u>	<u>\$ 2,444,934</u>



	Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$	5,404,609	\$ 93,651	\$ 2,596,673	\$ 116,860	\$ 4,815,791	\$ 2,322,983
	-	-	-	-	-	-
	1,208	82	4	-	-	-
	102,423	-	-	-	-	-
	-	-	-	-	-	-
\$	5,508,240	\$ 93,733	\$ 2,596,677	\$ 116,860	\$ 4,815,791	\$ 2,322,983
	13,719	-	92	3,422	118,290	-
	-	-	-	-	-	-
	65,000	-	-	-	-	-
	78,719	-	92	3,422	118,290	-
	102,423	-	-	-	-	-
	-	-	-	-	-	-
	102,423	-	-	-	-	-
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-
	-	-	-	-	4,697,501	2,322,983
	5,327,098	-	2,596,585	-	-	-
	-	-	-	113,438	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	93,769	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	5,327,098	93,769	2,596,585	113,438	4,697,501	2,322,983
\$	5,508,240	\$ 93,769	\$ 2,596,677	\$ 116,860	\$ 4,815,791	\$ 2,322,983

(Continued)



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued)
Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2023
 (with comparative totals for June 30, 2022)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Assets				
Cash, including investments	\$ 167,204	\$ 2,061,945	\$ 187,568	\$ 47,287
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
Total assets	<u>\$ 167,204</u>	<u>\$ 2,061,945</u>	<u>\$ 187,568</u>	<u>\$ 47,287</u>
Liabilities:				
Accounts payable	-	23,910	-	368
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
Total liabilities	<u>-</u>	<u>23,910</u>	<u>-</u>	<u>368</u>
Deferred Inflows of Resources:				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ -	\$ -
Restricted:				
General Government	-	2,038,035	-	-
Public Safety	-	-	187,568	46,919
Public Works	-	-	-	-
Health and Welfare	167,204	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>167,204</u>	<u>2,038,035</u>	<u>187,568</u>	<u>46,919</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 167,204</u>	<u>\$ 2,061,945</u>	<u>\$ 187,568</u>	<u>\$ 47,287</u>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2023	2022
\$ 1,694,674	\$ 17,524,771	\$ 34,441	\$ 51,728,160	\$ 51,239,604
-	-	-	-	\$ 12
-	469	-	1,763	\$ 15,371
-	630,600	-	1,013,671	\$ 411,124
-	-	-	450,011	\$ 450,011
<u>\$ 1,694,674</u>	<u>\$ 18,155,840</u>	<u>\$ 34,441</u>	<u>\$ 53,193,605</u>	<u>\$ 52,116,122</u>
464	73,940	-	267,356	80,965
-	-	-	-	310,254
-	-	-	65,000	55,000
<u>464</u>	<u>73,940</u>	<u>-</u>	<u>332,356</u>	<u>446,219</u>
-	630,600	-	1,013,671	411,124
-	-	-	-	-
<u>-</u>	<u>630,600</u>	<u>-</u>	<u>1,013,671</u>	<u>411,124</u>
\$ -	\$ -	\$ -	\$ 450,011	\$ 450,011
1,694,210	-	-	3,732,245	3,506,651
-	17,451,300	34,441	24,740,712	24,126,068
-	-	-	7,923,683	6,475,499
-	-	-	3,191,487	3,772,401
-	-	-	113,438	174,449
-	-	-	4,146,607	3,899,468
-	-	-	-	4,283,942
-	-	-	93,769	942,066
-	-	-	7,455,692	3,628,224
-	-	-	-	-
<u>1,694,210</u>	<u>17,451,300</u>	<u>34,441</u>	<u>51,847,644</u>	<u>51,258,779</u>
<u>\$ 1,694,674</u>	<u>\$ 18,155,840</u>	<u>\$ 34,441</u>	<u>\$ 53,193,671</u>	<u>\$ 52,116,122</u>



SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2023
(with comparative totals for June 30, 2022)*

	<u>Building and Equipment</u>	<u>Street, Bridge and Other</u>	<u>Sales Tax Road and Bridge</u>	<u>Road and Bridge Equipment</u>
Assets				
Cash, including investments	\$ -	\$ 3,240	\$ 20,483,225	\$ -
Due from other agencies	-	-	39,617	-
Sales tax receivable	-	-	3,182,567	-
Total assets	\$ -	\$ 3,240	\$ 23,705,409	\$ -
Liabilities:				
Accounts payable	-	-	472,758	-
Due to other funds	779,470	-	-	16,609
Advance payable	-	-	-	-
Total liabilities	779,470	-	472,758	16,609
Deferred Inflows of Resources:				
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Restricted:				
Capital Outlay	\$ -	\$ -	\$ 23,232,651	\$ -
Committed:				
Capital Outlay	-	3,240	-	-
Assigned:				
Capital Outlay	-	-	-	-
Unassigned	(779,470)	-	-	(16,609)
Total fund balance	(779,470)	3,240	23,232,651	(16,609)
Total liabilities and fund balances	\$ -	\$ 3,240	\$ 23,705,409	\$ -



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2023	2022
\$ 45,623	\$ 13,895,349	\$ 9,029,220	\$ 3,919,558	\$ 47,376,215	\$ 42,916,100
-	-	-	-	39,617	1,000
-	-	-	-	3,182,567	3,130,974
\$ 45,623	\$ 13,895,349	\$ 9,029,220	\$ 3,919,558	\$ 50,598,399	\$ 46,048,074
-	428,446	55,611	-	956,815	168,436
-	-	-	-	796,079	796,081
-	1,473,841	-	-	1,473,841	3,743,336
-	1,902,287	55,611	-	3,226,735	4,707,853
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 23,232,651	\$ 24,652,593
-	11,993,062	-	-	11,996,302	6,635,319
45,623	-	8,973,609	3,919,558	12,938,790	10,848,445
-	-	-	-	(796,079)	(796,136)
45,623	11,993,062	8,973,609	3,919,558	47,371,664	41,340,221
\$ 45,623	\$ 13,895,349	\$ 9,029,220	\$ 3,919,558	\$ 50,598,399	\$ 46,048,074



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SEDGWICK COUNTY, KANSAS

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Twelve Months ended June 30, 2023
(with comparative totals for the twelve months ended June 30, 2022)*

	<u>Special</u>	<u>Fire District</u>	<u>Capital</u>	<u>Totals</u>	
	<u>Revenue Funds</u>	<u>Debt Service</u>	<u>Projects Funds</u>	<u>2023</u>	<u>2022</u>
Revenues					
Property taxes	\$ 34,922,842	\$ -	\$ -	\$34,922,842	\$ 34,369,269
Emergency telephone services taxes	1,651,847	-	-	1,651,847	1,636,489
Sales taxes	-	-	7,290,765	7,290,765	8,408,358
Other taxes	94,340	-	-	94,340	96,800
Intergovernmental	2,430,923	-	-	2,430,923	2,553,647
Charges for services	5,635,169	-	39,117	5,674,286	5,363,411
Uses of money and property	70,620	-	-	70,620	9,390
Licenses and permits	17,320	-	-	17,320	15,471
Other	53,114	-	2,137,741	2,190,855	244,366
Total revenues	<u>44,876,175</u>	<u>-</u>	<u>9,467,623</u>	<u>54,343,798</u>	<u>52,697,201</u>
Expenditures					
Current:					
General government	3,087,652	-	-	3,087,652	2,868,584
Public safety	13,788,011	-	-	13,788,011	10,390,428
Public works	5,538,251	-	-	5,538,251	5,162,805
Health and welfare	1,589,540	-	-	1,589,540	1,084,578
Culture and recreation	5,220	-	-	5,220	23,751
Community Development	4,647,359	-	-	4,647,359	4,301,290
Debt service:					
Principal	149,677	-	-	149,677	316,602
Interest and fiscal charges	14,827	-	-	14,827	26,494
Capital outlay	-	-	14,580,181	14,580,181	6,245,350
Total expenditures	<u>28,820,537</u>	<u>-</u>	<u>14,580,181</u>	<u>43,400,718</u>	<u>30,419,882</u>
Excess (deficiency) of revenues over (under) expenditures	<u>16,055,638</u>	<u>-</u>	<u>(5,112,558)</u>	<u>10,943,080</u>	<u>22,277,319</u>
Other financing sources (uses)					
Transfers from other funds	-	-	5,463,078	5,463,078	13,122
Transfers to other funds	(94,530)	-	-	(94,530)	(28,434)
Proceeds from capital lease	-	-	474,808	474,808	-
Total other financing sources (uses)	<u>(94,530)</u>	<u>-</u>	<u>5,937,886</u>	<u>5,843,356</u>	<u>(15,312)</u>
Net change in fund balances	15,961,108	-	825,328	16,786,436	22,262,007
Fund balances, beginning of year	35,886,536	25,790	46,546,336	82,458,662	70,362,783
Fund balances, end of period	<u>\$ 51,847,644</u>	<u>\$ 25,790</u>	<u>\$ 47,371,664</u>	<u>\$99,245,098</u>	<u>\$ 92,624,790</u>



SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Twelve Months ended June 30, 2023
(with comparative totals for the twelve months ended June 30, 2022)**

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 8,763,107		\$ -	\$2,197,811
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	8,404
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	-	-
Total revenues	8,763,107	-	-	2,206,215
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	434,365	-
Public works	-	-	-	-
Health and welfare	-	386,390	-	1,203,150
Culture and recreation	-	-	-	-
Community Development	4,647,359	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	4,647,359	386,390	434,365	1,203,150
Excess (deficiency) of revenues over (under) expenditures	4,115,748	(386,390)	(434,365)	1,003,065
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	(94,530)
Total other financing (uses)	-	-	-	(94,530)
Net change in fund balances	4,115,748	(386,390)	(434,365)	908,535
Fund balances, beginning of year	30,859	1,052,957	8,340,068	1,449,181
Fund balances, end of period	\$ 4,146,607	\$ 666,567	\$ 7,905,703	\$2,357,716



	Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$	4,225,886	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	1,651,847	-
	-	-	-	38,350	-	-
	2,401,873	-	-	-	-	-
	-	-	1,992,097	-	-	545,301
	-	-	-	-	-	-
	10,050	-	393	-	-	-
	35,016	-	-	-	-	-
	<u>6,672,825</u>	<u>-</u>	<u>1,992,490</u>	<u>38,350</u>	<u>1,651,847</u>	<u>545,301</u>
	-	-	-	-	-	-
	-	-	-	-	1,824,445	401,579
	4,481,132	11,825	1,045,294	-	-	-
	-	-	-	-	-	-
	-	-	-	5,220	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>4,481,132</u>	<u>11,825</u>	<u>1,045,294</u>	<u>5,220</u>	<u>1,824,445</u>	<u>401,579</u>
	<u>2,191,693</u>	<u>(11,825)</u>	<u>947,196</u>	<u>33,130</u>	<u>(172,598)</u>	<u>143,722</u>
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>2,191,693</u>	<u>(11,825)</u>	<u>947,196</u>	<u>33,130</u>	<u>(172,598)</u>	<u>143,722</u>
	<u>3,135,405</u>	<u>105,594</u>	<u>1,649,389</u>	<u>80,308</u>	<u>4,870,099</u>	<u>2,179,261</u>
\$	<u>5,327,098</u>	<u>\$ 93,769</u>	<u>\$ 2,596,585</u>	<u>\$ 113,438</u>	<u>\$ 4,697,501</u>	<u>\$ 2,322,983</u>



SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)
Nonmajor Special Revenue Funds
For the Twelve Months ended June 30, 2023
(with comparative totals for the twelve months ended June 30, 2022)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	55,990	-	-	-
Intergovernmental	-	29,050	-	-
Charges for services	-	2,299,935	2,619	17,711
Uses of money and property	-	31,082	-	-
Licenses and permits	-	-	-	-
Other	-	-	-	-
Total revenues	55,990	2,360,067	2,619	17,711
Expenditures				
Current:				
General government	-	2,384,588	-	-
Public safety	-	-	-	23,068
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	-	2,384,588	-	23,068
Excess (deficiency) of revenues over (under) expenditures	55,990	(24,521)	2,619	(5,357)
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing (uses)	-	-	-	-
Net change in fund balances	55,990	(24,521)	2,619	(5,357)
Fund balances, beginning of year	111,214	2,062,556	184,949	52,276
Fund balances, end of period	\$ 167,204	\$ 2,038,035	\$ 187,568	\$ 46,919



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2023	2022
\$ -	\$ 19,736,038	\$ -	\$ 34,922,842	\$ 34,369,269
-	-	-	1,651,847	1,636,489
-	-	-	94,340	96,800
-	-	-	2,430,923	2,442,045
382,131	386,971	-	5,635,169	5,363,411
39,538	-	-	70,620	9,390
-	6,877	-	17,320	15,471
-	18,098	-	53,114	79,174
<u>421,669</u>	<u>20,147,984</u>	<u>-</u>	<u>44,876,175</u>	<u>44,012,049</u>
703,064	-	-	3,087,652	2,868,584
-	11,104,554	-	13,788,011	10,390,428
-	-	-	5,538,251	5,162,805
-	-	-	1,589,540	1,084,578
-	-	-	5,220	23,751
-	-	-	4,647,359	4,301,290
-	149,677	-	149,677	316,602
-	14,827	-	14,827	26,494
<u>703,064</u>	<u>11,269,058</u>	<u>-</u>	<u>28,820,537</u>	<u>24,174,532</u>
(281,395)	8,878,926	-	16,055,638	19,837,517
-	-	-	-	-
-	-	-	(94,530)	(28,434)
-	-	-	(94,530)	(28,434)
(281,395)	8,878,926	-	15,961,108	19,809,083
1,975,605	8,572,374	34,441	35,886,536	31,449,696
<u>\$ 1,694,210</u>	<u>\$ 17,451,300</u>	<u>\$ 34,441</u>	<u>\$ 51,847,644</u>	<u>\$ 51,258,779</u>



SEDGWICK COUNTY, KANSAS

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Twelve Months ended June 30, 2023
(with comparative totals for the twelve months ended June 30, 2022)*

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Revenues				
Sales taxes	\$ -	\$ -	\$ 7,290,765	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	39,117	-
Uses of money and property	-	-	-	-
Other revenue	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>7,329,882</u>	<u>-</u>
Expenditures				
Capital outlay	-	-	8,262,832	-
Total expenditures	<u>-</u>	<u>-</u>	<u>8,262,832</u>	<u>-</u>
(Deficiency) of revenues (under) expenditures	<u>-</u>	<u>-</u>	<u>(932,950)</u>	<u>-</u>
Other financing sources (uses)				
Transfers from other funds	-	-	1,401,405	-
Transfers to other funds	-	-	-	-
Extraordinary Item	-	-	-	-
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,401,405</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>468,455</u>	<u>-</u>
Fund balances (deficits), beginning of year	<u>(779,470)</u>	<u>3,240</u>	<u>22,764,196</u>	<u>(16,609)</u>
Fund balances (deficits), end of period	<u>\$ (779,470)</u>	<u>\$ 3,240</u>	<u>\$ 23,232,651</u>	<u>\$ (16,609)</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2023	2022
\$ -	\$ -	\$ -	\$ -	\$ 7,290,765	\$ 8,408,358
-	-	-	-	-	111,602
-	-	-	-	39,117	-
-	-	-	-	-	-
-	2,135,921	1,820	-	2,137,741	165,192
-	2,135,921	1,820	-	9,467,623	8,685,152
-	2,348,650	3,462,413	506,286	14,580,181	6,245,350
-	2,348,650	3,462,413	506,286	14,580,181	6,245,350
-	(212,729)	(3,460,593)	(506,286)	(5,112,558)	2,439,802
-	4,061,673	-	-	5,463,078	13,122
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	474,808	474,808	-
-	4,061,673	-	474,808	5,937,886	13,122
-	3,848,944	(3,460,593)	(31,478)	825,328	2,452,924
45,623	8,144,118	12,434,202	3,951,036	46,546,336	38,887,297
<u>\$ 45,623</u>	<u>\$ 11,993,062</u>	<u>\$ 8,973,609</u>	<u>\$ 3,919,558</u>	<u>\$ 47,371,664</u>	<u>\$ 41,340,221</u>



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SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position
Internal Service Funds
June 30, 2023
(with comparative totals for June 30, 2022)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve	Risk Management Reserve	Totals	
					2023	2022
Assets						
Current assets:						
Cash, including investments	\$ 14,073,385	\$ 11,567,065	\$ 5,445,352	\$ 1,380,652	\$ 32,466,454	\$ 31,033,062
Accounts receivable	542	-	-	2,177	2,719	1,921
Prepays	-	304,000	-	-	304,000	304,000
Inventories, at cost	352,506	-	-	-	352,506	284,575
Total current assets	14,426,433	11,871,065	5,445,352	1,382,829	33,125,679	31,623,558
Noncurrent assets:						
Capital assets:						
Land	40,580	-	-	-	40,580	40,580
Construction in Progress	595,000	-	-	-	595,000	595,000
Buildings and improvements	8,245,957	-	-	-	8,245,957	8,319,354
Machinery and equipment	35,987,183	-	-	-	35,987,183	33,191,993
Less accumulated depreciation	(34,871,413)	-	-	-	(34,871,413)	(32,529,882)
Total capital assets (net of accumulated depreciation)	9,997,307	-	-	-	9,997,307	9,617,045
Total assets	24,423,740	11,871,065	5,445,352	1,382,829	43,122,986	41,240,603
Liabilities						
Current liabilities:						
Accounts payable	131,822	2,177	4,982	3,429	142,410	59,520
Estimated claims costs payable	-	2,400,000	976,600	-	3,376,600	3,313,700
Total current liabilities	131,822	2,402,177	981,582	3,429	3,519,010	3,373,220
Noncurrent liabilities:						
Estimated claims costs payable	-	-	506,400	-	506,400	602,500
Total liabilities	131,822	2,402,177	1,487,982	3,429	4,025,410	3,975,720
Net position						
Investment in capital assets	9,997,307	-	-	-	9,997,307	9,617,045
Unrestricted	14,294,611	9,468,888	3,957,370	1,379,400	29,100,269	27,647,838
Total net position	24,291,918	9,468,888	3,957,370	1,379,400	39,097,576	37,264,883
Total liabilities and net position	\$ 24,423,740	\$ 11,871,065	\$ 5,445,352	\$ 1,382,829	\$ 43,122,986	\$ 41,240,603



SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds**

*For the Twelve Months ended June 30, 2023
(with comparative totals for the twelve months ended June 30, 2022)*

	<u>Fleet Management</u>	<u>Health/Dental/ Life Insurance Reserve</u>	<u>Workers' Compensation Reserve</u>
Operating revenues:			
Charges for services	\$ 4,348,742	\$ 15,190,029	\$ 966,402
Other revenue	32,630	892,466	93,546
Total operating revenues	<u>4,381,372</u>	<u>16,082,495</u>	<u>1,059,948</u>
Operating expenses:			
Salaries and benefits	464,707	80,990	88,252
Contractual services	244,125	561,844	42,586
Utilities	30,728	-	-
Supplies and fuel	1,936,657	25,500	23,132
Administrative charges	123,723	-	-
Depreciation	1,118,759	-	-
Claims expense	-	17,390,476	420,969
Total operating expenses	<u>3,918,699</u>	<u>18,058,810</u>	<u>574,939</u>
Operating gain (loss)	<u>462,673</u>	<u>(1,976,315)</u>	<u>485,009</u>
Nonoperating revenues:			
Investment income	-	-	-
Other income	-	-	-
Gain on sale of assets	99,075	-	-
Total nonoperating revenues	<u>99,075</u>	<u>-</u>	<u>-</u>
Income gain (loss) before transfers	561,748	(1,976,315)	485,009
Transfers			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Change in net position	561,748	(1,976,315)	485,009
Net position, beginning of year	<u>23,730,170</u>	<u>11,445,203</u>	<u>3,472,361</u>
Net position, end of period	<u>\$ 24,291,918</u>	<u>\$ 9,468,888</u>	<u>\$ 3,957,370</u>



Risk Management Reserve	Totals	
	2023	2022
\$ -	\$ 20,505,173	\$ 23,065,632
956,743	1,975,385	868,823
<u>956,743</u>	<u>22,480,558</u>	<u>23,934,455</u>
108,311	742,260	714,310
490,919	1,339,474	2,741,247
-	30,728	28,878
5,625	1,990,914	2,195,011
-	123,723	115,005
-	1,118,759	1,012,282
209,602	18,021,047	18,048,479
<u>814,457</u>	<u>23,366,905</u>	<u>24,855,212</u>
142,286	(886,347)	(920,757)
-	-	-
-	-	-
-	99,075	-
-	99,075	-
142,286	(787,272)	(920,757)
-	-	-
-	-	-
142,286	(787,272)	(920,757)
1,237,114	39,884,848	38,185,640
<u>\$ 1,379,400</u>	<u>\$ 39,097,576</u>	<u>\$ 37,264,883</u>



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