

# 2022

## Quarter Financial REPORT

For The Nine Months Ending September 30, 2022



Division of Finance

525 N. Main #823 - Wichita, KS 67203  
(316) 660-7591 - sedgwickcounty.org

# Table of Contents

Executive Summary.....	1
Financial Review of General Fund (Budgetary Basis).....	9
Review of Budgetary Accounts.....	21
Capital Projects.....	43
Fund Statements (GAAP Basis).....	55

## Schedules of Budgetary Accounts

### **General Fund:**

Schedule of Budgetary Accounts.....	12
-------------------------------------	----

### **Other Governmental Funds (excludes capital project funds):**

Schedule of Budgetary Accounts	
Bond and Interest .....	21
Wichita State University .....	22
COMCARE.....	23
Emergency Medical Services .....	24
Aging Services .....	25
Highway .....	26
Noxious Weeds .....	27
Fire District 1 .....	28
Solid Waste .....	29
Emergency Telephone Service.....	30
Auto License .....	31

### **Federal/State Assistance Funds:**

Schedule of Budgetary Accounts	
Sedgwick County Developmental Disability Organization Grants.....	32
COMCARE Grants .....	33
Corrections Grants .....	34
Aging Grants .....	35
Health Department Grants.....	36
Stimulus Grants.....	37

### **Enterprise Funds:**

Schedule of Budgetary Accounts	
INTRUST Bank Arena.....	38

**Internal Service Funds:**

Schedule of Budgetary Accounts	
Fleet Management.....	39
Health/Dental Insurance Fund.....	40
Workers' Compensation.....	41
Risk Management .....	42

**Capital Projects**

Funded Open CIP Facility and Infrastructure Projects by Year and Total Available Funds .....	43
--	----

**Fund Statements**

**Combined Financial Statements:**

Statement of Net Position .....	57
Statement of Activities .....	58
Balance Sheet – Governmental Funds .....	60
Statement of Revenues, Expenses and Changes in Fund Balances – Governmental Funds .....	62
Statement of Net Position – Proprietary Funds.....	64
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds.....	65

**Combining Financial Statements:**

Combining Balance Sheet – Nonmajor Governmental Funds .....	66
Combining Balance Sheet – Nonmajor Special Revenue Funds .....	68
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	72
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds .....	74
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	76
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds.....	80

**Internal Service Funds:**

Combining Statement of Net Position .....	82
Combining Statement of Revenues, Expenses, and Changes in Net Position .....	84

# 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 three quarters of 2022, ending September 30, 2022. 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).

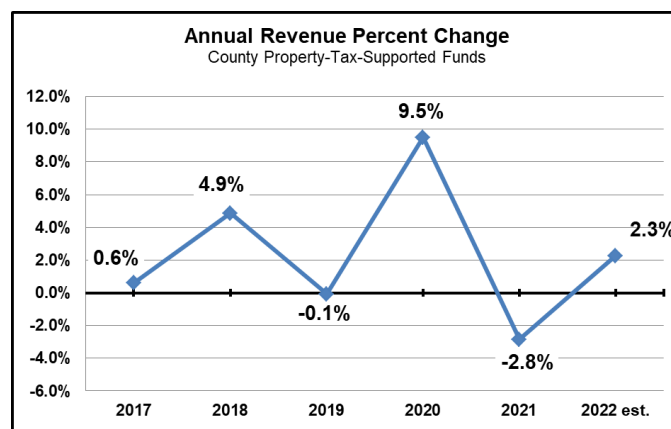
When reporting financial status, the County typically aggregates information into one of several possible groupings: the General Fund, property-tax-supported funds, other operating funds, or all operating funds. The General Fund is the County's primary operating fund and accounts for County services 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 2022 revised Sedgwick County budget of \$549.5 million follows an exceptional and unprecedented year where the focus of the organization was on response to

the coronavirus disease (COVID-19) pandemic. The 2021 budget was adjusted to address the economic impacts while maintaining a prudent fund balance and preserving service levels, which included a prohibition on non-essential spending, furloughs and hiring delays, and no compensation adjustment for employees.

For the 2022 budget, the focus was on appropriate compensation for employees throughout the organization. In 2019, the Sedgwick County Division of Human Resources began a study of the County's compensation plan. Objectives were to identify modifications to the current plan based on internal equity within the organization and the organization's market placement in comparison to other similar sized communities. The work from this study will be implemented through a multi-year plan, beginning with the reclassification of 1,637 positions in 2022 in addition to a mid-year pay adjustment for current employees.

This quarterly report provides an analysis of financial trends through the first three quarters of 2022 compared to the same time period in 2021. Increased revenues over the first three quarters of 2022 were recorded in several categories, including current property tax, local retail sales and use taxes, licenses and permits, and charges for services. Expenditures increased in transfers out and equipment, which were offset by decreases in contractals, capital improvements, personnel, debt service, and commodities. These changes are explained within this report.



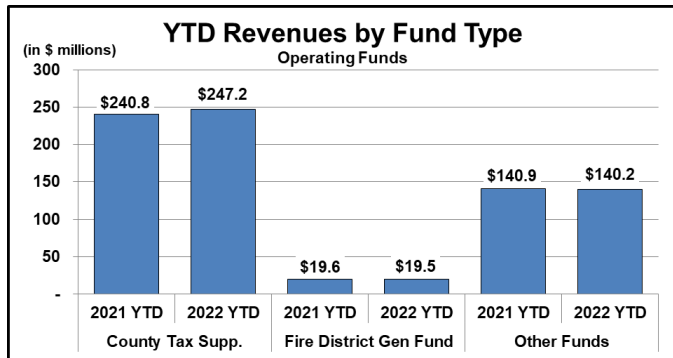
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2021.

- **Revenues totaled \$247.2 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$6.4 million (2.7 percent) compared to the first three quarters of 2021.
- **Expenditures totaled \$199.3 million** for County property-tax-supported funds (excluding Fire District 1). This represents a decrease of \$10.7 million (5.1 percent) compared to the first three quarters of 2021.
- **For all County property-tax-supported funds (excluding Fire District 1), ending balances are projected to increase by \$0.3 million.** The year-end General Fund balance is anticipated to decrease by \$2.4 million (2.6 percent), primarily due to an additional pay period in 2022 as well as an increase in transfers to other funds as a result of increased expenditures in Risk Management.

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 three quarters of 2022 decreased 0.7 percent (\$2.8 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased 2.7 percent (\$6.4 million) compared to the first three quarters of 2021.



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

County property-tax-supported funds revenue collections increased 2.7 percent (\$6.4 million) compared to the first three quarters of 2021. The most significant increases occurred in current property taxes (\$5.6 million), local retail sales and use taxes (\$4.0 million), licenses and permits (\$1.1 million), and charges for services (\$0.5 million). The increase in current property taxes is due to an increase in assessed valuation of 3.6 percent for the current budget year. The increase in local retail sales and use taxes is due to improving economic conditions. The increase in licenses and permits is largely due to an increase in the number of plans submitted and project valuation with the Metropolitan Area Building and Construction Department (MABCD) (\$1.1 million). The increase in charges for services is mainly due to an increase in fees collected by Emergency Medical Services (EMS) in insurance fees (\$0.5 million), Medicaid fees (\$0.3 million), patient fees (\$0.3 million), and Medicare fees (\$0.1 million) which were partially offset by a decrease in officer fees collected by the Register of Deeds (\$1.2 million).

The increases are partially offset by decreases in reimbursements (\$1.7 million), intergovernmental revenue (\$0.8 million), back taxes (\$0.8 million), motor vehicle taxes (\$0.5 million), and uses of money and property (\$0.5 million). The decrease in reimbursements is due to a decrease in administrative charges as a result of the consolidation of the EMS, COMCARE, and Noxious Weeds Tax Funds into the General Fund in 2022 (\$1.1 million), a one-time claim recovery for a fire

in the main courthouse in January of 2020 received in April of 2021 (\$0.5 million), and the reimbursement of salaries from Wichita State University for interns in the County Manager's office (\$0.2 million) in 2021 compared with no reimbursement at this time in 2022. The decrease in intergovernmental revenue is due to the receipt of Federal Emergency Protective Measure Act (FEMA) revenue in April of 2021 (\$0.6 million), offset by an increase in special city/county highway revenue (\$0.2 million). The decrease in back taxes is primarily due to refunds of previously paid property taxes as a result of valuation appeals (\$0.8 million). The decrease in motor vehicle taxes is due to fewer transactions and a decrease in new vehicle registrations due to availability (\$0.5 million). The decrease in uses of money and property is due to a reduction in penalties and interest on back taxes (\$1.3 million) which is partially offset by an increase in investment income (\$0.6 million) and an increase in interest on current taxes (\$0.2 million).

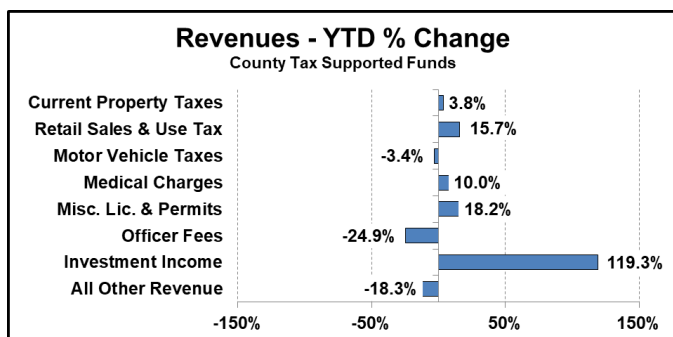
Fire District 1 revenue comes primarily from property taxes. Through the first three quarters of 2022, revenue collections decreased \$0.1 million (0.2 percent) when compared to the first three quarters of 2021.

All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through the first three quarters of 2022, all other operating revenues decreased 0.5 percent (\$0.7 million) when compared to the first three quarters of 2021. The most significant decreases occurred in intergovernmental revenue in enterprise and internal service funds (\$9.5 million), intergovernmental revenue in non-property-tax funds (\$2.0 million), charges for service revenue in enterprise and internal service funds (\$1.2 million), and miscellaneous revenue in enterprise and internal service funds (\$0.5 million). The decrease in intergovernmental revenue in enterprise and internal service funds is due to the County receiving Federal funds for the Shuttered Venue Operators Grant (SVOG) due to the loss of revenue for the INTRUST Bank Arena due to the coronavirus disease (COVID-19) in 2021 compared to no such funds in 2022 (\$9.5 million). The decrease in intergovernmental revenue in non-property-tax funds is due to a decrease in State revenue from the Kansas Department for Children and Families due to the end of the Court Trustee program contract in District Court resulting in no payments in 2022 (\$3.6 million) which is offset by an increase in Federal revenue received by COMCARE to establish the Certified Community Behavioral Health Clinic (CCBHC) (\$1.9 million) and a Healthy Start Initiative Grant received by the Health Department (\$0.6 million). The decrease in

charges for service in enterprise and internal service funds is due to decrease in the Health/Dental Insurance Fund in the employer-paid portion of the health insurance plan (\$2.0 million) and employee-paid portion of the health insurance plan (\$0.2 million) due to the timing of payroll postings which was offset by an increase in fleet charges paid into the Fleet Fund (\$0.6 million) and vehicle replacement charges paid into the Fleet Fund (\$0.2 million). The decrease in miscellaneous revenue in enterprise funds is due to a decrease in auction proceeds in the Fleet Fund compared to 2021 (\$0.3 million) and a decrease in refunds due to the refund of unused 2020 Capital Improvement Plan (CIP) funding in 2021 for INTRUST Bank Arena (\$0.2 million).

The decreases were partially offset by increases in charges for service in non-property-tax funds (\$2.2 million), other revenue in enterprise and internal service funds (\$1.1 million), and other revenue in non-property-tax funds (\$0.4 million). The increase in charges for service in non-property-tax funds is largely due to an increase in Prospective Payment System (PPS-1) Medicaid fees (\$5.8 million) received which is offset by a decrease in Medicaid fees (\$3.5 million) received by COMCARE. This reflects a change in the way COMCARE records Medicaid revenue under the new CCBHC billing structure. The increase in other revenue in enterprise and internal service funds is due to an intrafund transfer to the INTRUST Bank Arena of SVOG funds (\$1.1 million). The increase in other revenue in non-property-tax funds is due to the transfer in - operating revenue of one-time Provider Relief Funds from the Department of Health and Human Services to COMCARE (\$0.6 million) which is offset by a decrease in intrafund transfers due a 2021 transfer from the Register of Deeds Technology Fund compared to no such transfer at this time in 2022 (\$0.2 million). The transfer is planned for November 2022.

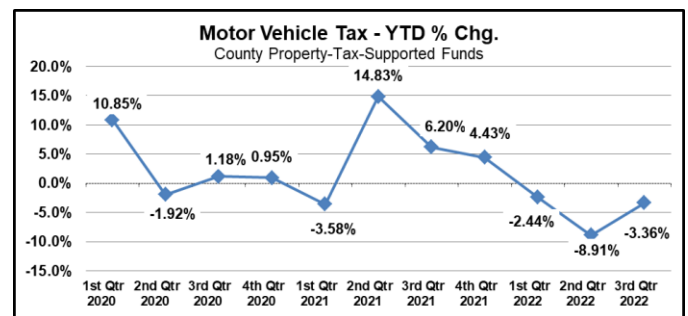
**Key Revenues – Property-Tax-Supported Funds**



Current property tax collections increased \$5.6 million (3.8 percent) through the first three quarters of 2022 when compared to the same time period in 2021. The County’s assessed valuation grew about 3.6 percent for the 2022 budget year.

Retail sales and use tax collections increased \$4.0 million (15.7 percent), compared to the first three quarters of 2021. Collections in all nine months in 2022 exceeded collections in the same months in 2021.

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. Collections decreased \$0.5 million (3.4 percent), compared to the first three quarters of 2021. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. Through the first three quarters of 2022, collections increased \$1.2 million (10.0 percent) when compared to the same timeframe in 2021. The increase is largely attributable to an increase in insurance fees (\$0.5 million), Medicaid fees (\$0.3 million), patient fees (\$0.3 million), and Medicare fees (\$0.1 million) collected on behalf of EMS.

MABCD licenses and permits revenue increased \$1.1 million (18.2 percent) compared to the first three quarters of 2021 as a result of an increase in the number of plans submitted and project valuation with MABCD.

Officer fees decreased \$1.2 million (24.9 percent) compared to the first three quarters of 2021 as refinancing of mortgages slowed. 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.

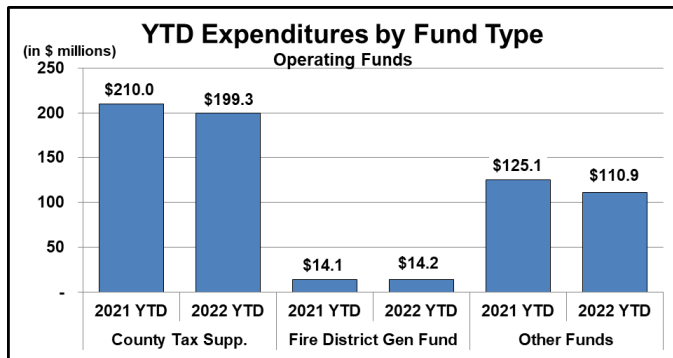
Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some

categories, relatively small increases in the amount can result in large percentage changes. Through the first three quarters of 2022, investment income increased \$0.6 million (119.3 percent) versus the same period of time in 2021, the result of Federal interest rates beginning to increase following a dramatic rise in inflation rates.

All other revenue collections decreased \$4.3 million (18.3 percent) compared to the first three quarters of 2021.

**Expenditure Highlights:**

Total expenditures for all operating funds decreased \$18.6 million (5.3 percent) compared to the first three quarters of 2021. For all County property-tax-supported funds, expenditures decreased \$10.7 million (5.1 percent). Increases were recorded in transfers out (\$3.2 million) and equipment (\$0.4 million), which were offset by decreases in contractals (\$11.6 million), capital improvements (\$0.8 million), personnel (\$0.8 million), debt service (\$0.8 million), and commodities (\$0.3 million).



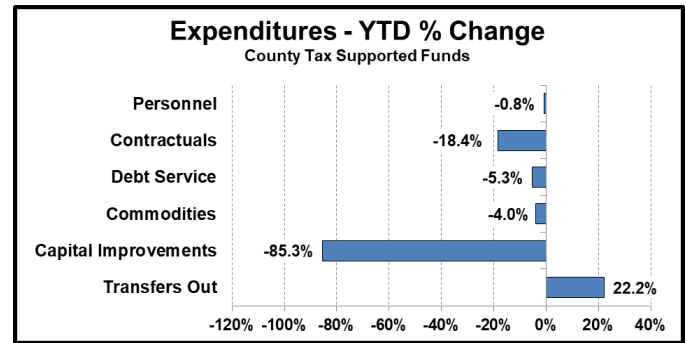
**Year-to-date (YTD) Expenditures by Fund Type**

County property-tax-supported funds' expenditures decreased \$10.7 million (5.1 percent) compared to the first three quarters of 2021.

Fire District 1 expenditures increased \$0.1 million (0.6 percent) compared to the first three quarters of 2021.

All other operating funds' expenditures decreased \$14.2 million (11.4 percent) compared to the first three quarters of 2021.

**Key Expenditures — Property-Tax-Supported Funds**



Personnel decreased \$0.8 million (0.8 percent) compared to the first three quarters of 2021, due to a decrease in health/life insurance premiums (\$1.6 million) by departments County-wide, which was offset by an increase in salaries and wages (\$0.8 million) by departments County-wide due to an extra pay period in 2022.

	2017	2018	2019	2020	2021	2022
<b>KPERS - Retirement Rates</b>	8.96%	9.39%	9.89%	9.89%	9.87%	9.90%
<b>KP&amp;F - Retirement Rates</b>						
Sheriff	19.39%	20.22%	22.13%	21.93%	22.80%	22.99%
Fire	19.03%	20.09%	22.13%	21.93%	22.80%	22.99%
EMS	19.03%	20.09%	22.13%	21.93%	22.80%	22.99%

Contractual expenditures decreased \$11.6 million (18.4 percent) compared to the same time period in 2021. The decrease is primarily due to decreases in temporary employment services (\$8.5 million) mostly by the Division of Finance due to COVID-19 staffing in 2021, in management services (\$2.1 million) mostly by the MABCD due to the timing of payments made to the City of Wichita, and in cleaning services (\$1.1 million) mostly by the Division of Finance due to a shopping cart for cleaning services related to COVID-19, as well as expenses for such services in 2021. Shopping carts are used throughout 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 a service at any point during the year. The decreases were offset by an increase in jury fees (\$0.1 million) by the District Court due to an increase in jury trials held through the third quarter of 2022 compared to the same timeframe in 2021.

Debt payments decreased \$0.8 million (5.3 percent) compared to the first three months of 2021 due to no



new interest being paid as a result of no new bond issuances.

Commodities expenditures decreased \$0.3 million (4.0 percent) compared to the first three quarters of 2021. The decrease is primarily due to decreases in other equipment (\$0.2 million) mostly by the Division of Finance due to a shopping cart and expenses related to COVID-19 and in medical supplies (\$0.1 million) mostly by the Division of Finance due to expenses related to COVID-19.

Capital Improvement expenditures decreased \$0.8 million (85.3 percent) compared to the first three quarters of 2021 due to a decrease in facilities improvements (\$0.8 million) by the Division of Finance due to a shopping cart made for the first floor Traffic Court remodel design in 2021.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures increased by \$0.4 million (47.4 percent) compared to the first three quarters of 2021. The increase is primarily due to increases in technology hardware (\$1.2 million) mostly by the Sheriff's Office and Emergency Communications for mobile radio replacements, by the Division of Information & Technology for server replacements, and in vehicles (\$0.1 million) due to the timing of funds encumbered by the Department on Aging in 2021. The increases were offset by a decrease in operating equipment (\$0.9 million) by the Sheriff's Office due to radio purchases in 2021.

Transfers to other funds increased \$3.2 million (22.2 percent) compared to the first three quarters of 2021. The increase is primarily due to increases in transfers out – sales tax revenue (\$2.0 million) by Highways due to an increase in the amount of sales tax generated through the third quarter of 2022 compared to the same timeframe in 2021 and in transfers out – capital projects (\$1.4 million) due to the timing of transfers for capital projects in 2022 compared to 2021. The increases were offset by decreases in transfers out – operating (\$0.2 million) by Storm Drainage for a Capital Improvement Program (CIP) project, and transfers out – grant match (\$0.1 million) mostly by the Department of Corrections due to the timing of transfers made. At the end of each State Fiscal Year, the Department of Corrections determines the appropriate amount that should be transferred.

*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.*

## 2022 Year-End Fund Balance Estimates Operating Funds By Fund Type (Budgetary Basis)

	<i>Special Revenue Funds</i>						Total Operating Funds
	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	
<b>Revenues</b>							
Property taxes	\$ 131,755,317	\$ 11,010,329	\$ 16,067,524	\$ 18,328,257	\$ -	\$ -	\$ 177,161,427
Motor vehicle taxes	17,077,081	1,539,358	2,034,354	2,030,978	-	-	22,681,771
Local retail sales & use tax	38,818,620	-	-	-	-	-	38,818,620
All other taxes	257,366	363,313	-	-	3,464,516	-	4,085,194
Licenses & permits	9,021,939	-	21,924	9,358	57,239	-	9,110,460
Intergovernmental	735,955	40,402	5,105,429	-	96,268,139	-	102,149,925
Charges for services	29,864,679	-	21,202	795,108	28,170,628	47,750,326	106,601,943
Fines & forfeitures	199,914	-	97	-	172,175	-	372,186
Miscellaneous	2,340,308	-	26,799	51,109	26,108	1,870,178	4,314,501
Reimbursements	3,899,403	-	32,347	7,479	86,329	104,333	4,129,890
Uses of money & property	5,280,812	56,420	-	6,537	34,783	6,289	5,384,841
Transfers in & other proceeds	473	2,333,071	-	-	1,606,445	4,941,119	8,881,108
<b>Total</b>	<b>239,251,868</b>	<b>15,342,894</b>	<b>23,309,675</b>	<b>21,228,825</b>	<b>129,886,360</b>	<b>54,672,245</b>	<b>483,691,867</b>
<b>Expenditures</b>							
Personnel	143,862,100	-	6,056,534	16,056,018	58,710,235	1,617,666	226,302,553
Contractual	57,818,780	20,000	14,719,669	1,901,717	55,169,493	43,662,325	173,291,984
Debt Service	-	14,388,816	-	1,244,627	-	-	15,633,443
Commodities	8,647,518	-	397,775	739,182	4,101,402	3,476,928	17,362,806
Capital improvements	1,106,679	-	-	-	6,593,873	5,770,115	13,470,667
Capital outlay	1,672,931	-	-	325,000	577,280	3,512,691	6,087,902
Transfers to other funds	28,589,021	-	313,794	829,015	1,376,288	1,062,160	32,170,278
<b>Total</b>	<b>241,697,029</b>	<b>14,408,816</b>	<b>21,487,772</b>	<b>21,095,559</b>	<b>126,528,572</b>	<b>59,101,885</b>	<b>484,319,633</b>
<b>Net change in fund balance</b>	<b>(2,445,162)</b>	<b>934,077</b>	<b>1,821,903</b>	<b>133,266</b>	<b>3,357,788</b>	<b>(4,429,640)</b>	<b>(627,767)</b>
<b>Actual beginning fund balance</b>	<b>92,335,932</b>	<b>1,480,182</b>	<b>9,085,388</b>	<b>8,706,120</b>	<b>67,110,150</b>	<b>33,688,420</b>	<b>212,406,192</b>
<b>Ending Fund Balance</b>	<b>\$ 89,890,770</b>	<b>\$ 2,414,259</b>	<b>\$ 10,907,291</b>	<b>\$ 8,839,386</b>	<b>\$ 70,467,938</b>	<b>\$ 29,258,780</b>	<b>\$ 211,778,425</b>

### Year-End Fund Balance:

**General Fund:** Expenditures are estimated to exceed revenues by \$2.4 million at year-end, primarily due to an additional pay period in 2022 along with a mid-year 2.0 percent pay raise for most employees, as well as an increase in transfers to other funds as a result of increased expenditures in Risk Management. This was a planned use of fund balance as part of the 2022 budget.

**Debt Service Funds:** Expenditures from debt service funds are estimated to be \$0.9 million less than revenues. The decrease is due to no new interest being paid as a result of no new bond issuances.

**Special Revenue Funds–Property Tax Supported:** These funds are expected to increase by \$1.8 million by year-end, primarily due to a projected increase in current property taxes in the Highway Tax Fund, as well as a decrease in personnel costs due to turnover.

**Fire District 1:** The fund balance is estimated to increase \$0.1 million by the end of the year, primarily due to an increase in taxes received.

**Special Revenue Funds–Non Property Tax Supported:** These funds are estimated to increase by \$3.4 million. The increase is primarily due to the receipt of the second half of funding from the Federal American Rescue Plan Act (ARPA), though expenditures are expected to occur through 2024.

**Enterprise and Internal Service Funds:** The fund balances within this fund group are estimated to decrease \$4.4 million by the end of the year. This is primarily due to an increase in expenditures in the Risk Management Fund due to building repairs as well as an increase in personnel, which will be offset by prior year claim recoveries received by Risk Management at a future date.

[Page Intentionally Left Blank]

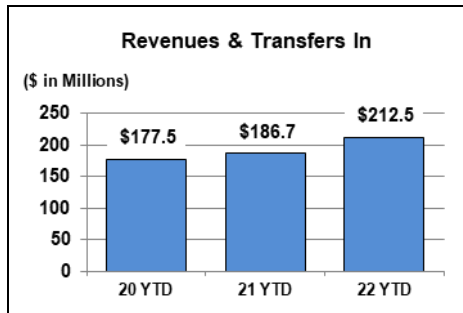
2022

# General FUND



# General Fund

## Major Revenues



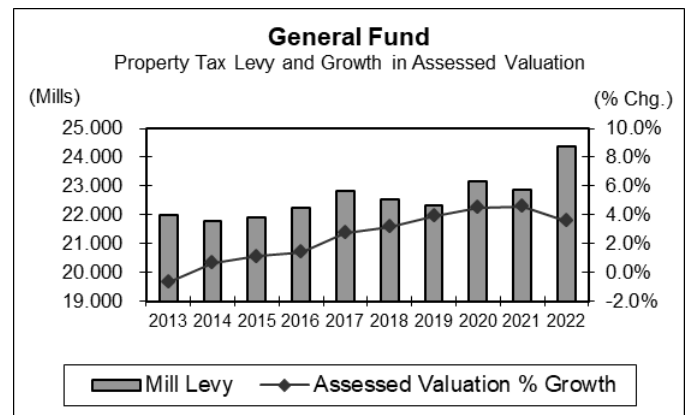
**Total revenues** in the General Fund through the first three quarters of 2022 totaled \$212.5 million, an increase of \$25.8 million (13.8 percent) compared to the same timeframe in 2021, primarily because of the consolidation of the EMS, COMCARE, and Noxious Weeds property-tax-supported funds into the General Fund as of January 2022. Through 2021, 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 (\$12.3 million), charges for services (\$11.7 million), local retail sales and use taxes (\$4.0 million), and licenses and permits (\$1.1 million). The increase in current property taxes is due to an increase in assessed valuation, as well as a higher mill levy rate due to fund consolidation (\$11.8 million). The increase in charges for services is mainly due to an increase in insurance fees (\$6.5 million), Medicare fees (\$3.3 million), Medicaid fees (\$1.5 million), and patient fees (\$0.9 million) received by Emergency Medical Services (EMS) in the General Fund in 2022 due to the consolidation of the EMS Tax Fund into the General Fund. The increase in local retail sales and use taxes is due to improving economic conditions (\$4.0 million). The increase in licenses and permits is due to an increase in applications to the Metropolitan Area Building and Construction Department (MABCD) for construction projects as well as improving economic conditions (\$1.1 million).

The increases were partially offset by decreases in reimbursements (\$1.7 million), intergovernmental revenue (\$0.5 million), uses of money and property (\$0.4 million), and back taxes (\$0.4 million). The decrease in reimbursements is due to a decrease in administrative charges due to the consolidation of the EMS, COMCARE, and Noxious Weeds Tax Funds into

the General Fund in 2022 (\$1.1 million) and the receipt of one-time claim recoveries in 2021 compared with no reimbursement in 2022 (\$0.5 million). The decrease in intergovernmental revenue is due to the County receiving FEMA funds in 2021 related to COVID-19 compared to no such funds in 2022 (\$0.6 million). The decrease in uses of money and property is due to a decrease in penalties and interest on back taxes (\$1.3 million) which is partially offset by an increase in investment income (\$0.7 million) and an increase in interest on current taxes (\$0.2 million). The decrease in back taxes is primarily due to refunds of previously paid property taxes as a result of valuation appeals (\$0.4 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 three quarters of 2022, \$129.4 million in current property taxes had been collected, an increase of \$12.3 million (10.5 percent) compared to the previous year. The mill levy rate for this Fund is 24.363, an increase of 1.494 mills from the 2021 rate of 22.869 mills due to the consolidation of three other property-tax-supported funds into the General Fund in 2022.

**Local retail sales and use tax** collections through the first three quarters of 2022 increased \$4.0 million (15.7 percent), compared to 2021. Collections in all three quarters in 2022 exceeded collections in the same months in 2021. Disbursements from the State typically occur two months after the date of purchase and the numbers in the table on the next page reflect that trend.

Local Retail Sales & Use Tax			
Year-to-Date Comparison			
Month	2021	2022	% Change
January	2,522,637	2,980,415	18.15%
February	2,836,696	3,624,467	27.77%
March	2,658,619	2,759,407	3.79%
April	2,312,735	2,686,082	16.14%
May	3,087,183	3,329,811	7.86%
June	2,931,244	3,377,029	15.21%
July	2,990,755	3,049,681	1.97%
August	2,877,865	3,323,703	15.49%
September	3,022,885	4,076,378	34.85%
<b>Total</b>	<b>25,240,622</b>	<b>29,206,973</b>	<b>15.71%</b>

**Motor vehicle tax** collections were \$12.0 million through the first three quarters of 2022, an increase of \$0.2 million (1.7 percent) compared to the same timeframe in 2021. 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 County's portion of the merged code operation, though all revenues are received by the County. Receipts in this category totaled \$0.5 million, which was \$0.5 million (49.9 percent) less than the first three quarters of 2021.

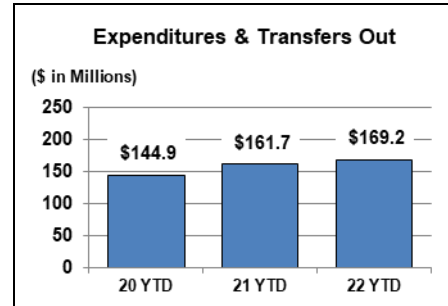
**Charges for services** revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The \$23.1 million collected through the first three quarters of 2022 was \$11.7 million (103.1 percent) more than the same timeframe in 2021, mainly due to insurance fees (\$6.5 million), Medicare fees (\$3.3 million), Medicaid fees (\$1.5 million), and patient fees (\$0.9 million) received by EMS in the General Fund in 2022 due to the consolidation of the EMS Tax Fund into the General Fund. These fees historically were collected in the EMS Tax Fund.

**Uses of Money and Property** revenue, which includes investment income, decreased \$0.4 million (9.2 percent) compared to the same timeframe in 2021 mainly due to a decrease in penalties and interest on back taxes.

**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 the first three quarters of 2022, \$452 was captured in this category, which is \$3,492 (88.5 percent) less than the same time period in 2021.

### Major Expenditures



Actual year-to-date expenditures for the first three quarters of 2022 increased \$7.5 million (4.6 percent) compared to the same time period in 2021. Increases were recorded in personnel (\$12.0 million), transfers to other funds (\$3.2 million), commodities (\$0.8 million), and equipment (\$0.3 million) which were offset by decreases in contractals (\$7.9 million) and capital improvements (\$0.8 million). This is primarily because of the consolidation of the EMS, COMCARE, and Noxious Weeds property-tax-supported funds into the General Fund as of January 2022.

**Personnel** costs increased \$12.0 million (13.0 percent) compared to the same timeframe in 2021. The increase is mostly attributable to the consolidation of the Emergency Medical Services (EMS), COMCARE, and Noxious Weeds Tax funds into the General Fund beginning in 2022 (\$13.2 million), which were offset by a decrease in the Division of Finance for positions related to COVID-19 (\$1.6 million) in 2021.

General Fund Detailed Personnel Expenditures			
Category	Year-to Date Comparison*		
	2021	2022	% Change
Salaries and Wages	\$ 59,932,518	\$ 67,869,825	13.24%
Overtime	3,123,926	4,997,943	59.99%
Premium Pay	-	10,000	0.00%
Allowances	52,063	55,386	6.38%
FICA - OASDI	4,076,174	4,411,932	8.24%
FICA - HI	955,781	1,033,588	8.14%
Health/Dental Ins.	14,551,912	14,720,762	1.16%
Retirement	8,010,638	9,129,782	13.97%
Workers' Comp.	743,671	952,832	28.13%
Relocation Expenses	-	1,200	0.00%
Unemployment Tax	60,938	218,018	257.77%
Vac. Sell as Benefits	158,021	148,229	-6.20%
Donated Leave	10,289	3,622	-64.80%
Wireless Allowance	95,259	100,652	5.66%
Flex Spending Contr.	46,430	52,034	12.07%
Call Back/On Call	67,715	147,014	117.11%
<b>Total</b>	<b>\$ 91,885,335</b>	<b>\$ 103,852,819</b>	<b>13.02%</b>

\*Personnel expenditure increases are largely the result of the consolidation of three property-tax-supported funds into the General Fund in 2022

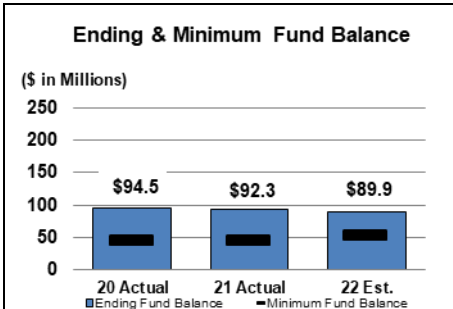
**Contractual services** expenditures decreased \$7.9 million (16.3 percent) through the first three quarters of 2022, compared to the same timeframe in 2021. The decrease is primarily due to a decrease in temporary employment services (\$8.5 million) by the Division of Finance partially due to a shopping cart created for temporary COVID employment services, as well as expenses for such services. The decrease was offset by increases in financial professional services (\$0.5 million) mostly by EMS due a shopping cart for billing services as well as expenses for such services and in jury fees (\$0.1 million) by the District Court due to an increase in jury trials held in 2022.

**Commodity** expenditures increased \$0.8 million (14.1 percent) through the first three quarters of 2022 when compared to the same timeframe in 2021. The increase is primarily due to increases in operating supplies (\$0.5 million), drug purchases (\$0.2 million), and clothing/linen purchases (\$0.1 million) primarily by EMS due to their consolidation into the General Fund beginning in 2022.

**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 the replacement of locks at the Adult Detention Facility (ADF) and camera/video updates (\$1.0 million), Emergency Communications remodel (\$0.3 million),

phase two of updating the Health Department flooring (\$0.2 million), ADF exterior light poles and fixture replacements (\$0.2 million), outdoor warning device replacements and installation (\$0.1 million), replacing roofs on County owned buildings (\$0.1 million), and replacing parking lots on County owned properties (\$48,033).

**General Fund Ending Balance**



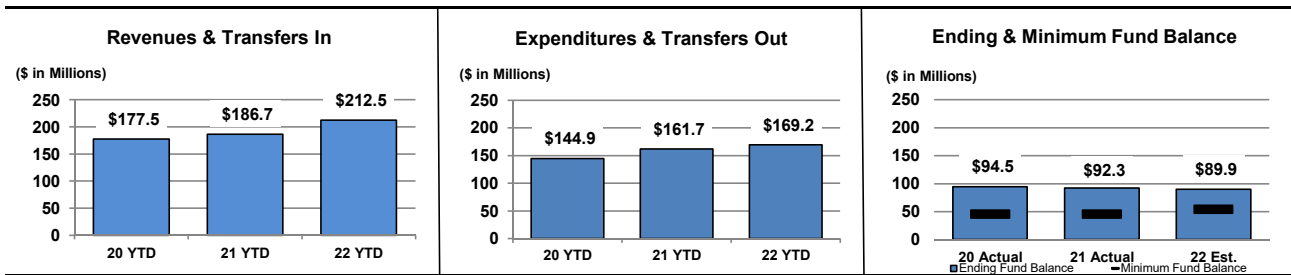
The General Fund 2022 beginning budgetary fund balance of \$92.3 million is estimated to decrease by \$2.4 million (2.6 percent) by the end of 2022, primarily due to increased costs associated an additional pay period in 2022 as well as a mid-year 2.0 percent pay increase to most employees. This strategic use of fund balance was included in the 2022 budget planning process.

# 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 44 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. Information for 2022 reflects the consolidation of the EMS, COMCARE, and Noxious Weeds Tax Funds into the General Fund as of January 1, 2022.

Revenues through September 2022 increased \$25.8 million versus the same time period in 2021, specifically in current property taxes (\$12.3 million), charges for services (\$11.7 million), local retail sales and use taxes (\$4.0 million), and licenses and permits (\$1.1 million). The increase in current property taxes is due to an increase in assessed valuation (\$11.8 million). The increase in charges for services is mainly due to an increase in insurance fees (\$6.5 million), Medicare fees (\$3.3 million), Medicaid fees (\$1.5 million), and patient fees (\$0.9 million) received by Emergency Medical Services (EMS) in the General Fund in 2022 due to the consolidation of the EMS Tax Fund into the General Fund. The increase in local retail sales and use taxes is due to improving economic conditions (\$4.0 million). The increase in licenses and permits is largely due to an increase in applications to the Metropolitan Area Building and Construction Department (MABCD) for construction projects (\$1.1 million). Increases were partially offset by decreases in reimbursements (\$1.7 million), intergovernmental revenue (\$0.5 million), uses of money and property (\$0.4 million), and back taxes (\$0.4 million). The decrease in reimbursements is due to a decrease in administrative charges due to the consolidation of the EMS, COMCARE, and Noxious Weeds Tax Funds into the General Fund in 2022 (\$1.1 million) and the receipt of one-time claim recoveries in 2021 compared with no reimbursement in 2022 (\$0.5 million). The decrease in intergovernmental revenue is due to the County receiving FEMA funds in 2021 related to COVID-19 compared to no such funds in 2022 (\$0.6 million). The decrease in uses of money and property is due to a decrease in penalties and interest on back taxes (\$1.3 million) which is partially offset by an increase in investment income (\$0.7 million) and an increase in interest on current taxes (\$0.2 million). The decrease in back taxes is primarily due to refunds of previously paid property taxes as a result of valuation appeals (\$0.4 million).

Expenditures increased by \$7.5 million compared to the same time period in 2021, specifically in personnel (\$12.0 million), transfers out (\$3.2 million), and commodities (\$0.8 million). The increase in personnel is due to the consolidation of the EMS, COMCARE, and Noxious Weeds Tax funds into the General Fund in 2022 (\$13.2 million), offset by a decrease in the Division of Finance for positions related to COVID-19 (\$1.6 million) in 2021. The increase in transfers out is due to the increase in transfer out of sales tax revenue to the Local Sales Tax Road and Bridge Fund (\$2.0 million) as well as the timing of transfers for cash-funded CIP projects (\$1.4 million). The increase in commodities is largely due to the purchase of operating supplies by EMS after consolidation into the General Fund in 2022 (\$0.6 million). Increases were offset by decreases in contractuals (\$7.9 million) and capital improvements (\$0.8 million). The decrease in contractuals is primarily due to the decrease in charges for temporary staffing (\$8.5 million) related to COVID-19 in 2021. The decrease in capital improvements is due to the 2021 commitment and expenditure of funds for the First Floor Traffic Court Remodel in the Main Courthouse (\$1.0 million).



## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 117,155,463	\$ 128,496,469	\$ 128,496,469	\$ 129,444,896	\$ 130,006,667	\$ 1,510,198
Back Prop. Taxes & Ref. Warrants	2,137,937	7,912,609	7,912,609	1,721,466	1,748,649	(6,163,960)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	11,839,422	16,459,361	16,459,361	12,043,294	17,077,081	617,721
Local Retail Sales & Use Taxes	25,240,622	31,668,000	31,668,000	29,206,973	38,818,620	7,150,620
All Other Taxes	182,984	300,708	300,708	200,988	257,366	(43,342)
Licenses & Permits	6,038,546	8,229,011	8,229,011	7,139,541	9,021,939	792,929
Intergovernmental	1,068,509	719,601	719,601	535,195	735,955	16,354
Charges for Services	11,375,869	28,973,991	28,973,991	23,103,471	29,864,679	890,688
Fines & Forfeitures	331,089	181,924	181,924	170,421	199,914	17,990
Miscellaneous	1,983,384	2,387,647	2,387,647	1,762,260	2,340,308	(47,339)
Reimbursements	4,699,773	5,514,667	5,514,667	2,962,720	3,899,403	(1,615,264)
Uses of Money & Property	4,616,488	4,957,114	4,957,114	4,191,007	5,280,812	323,698
Transfers In & Other Proceeds	3,944	259,887	259,887	452	473	(259,414)
<b>Total Revenues &amp; Transfers In</b>	<b>186,674,029</b>	<b>236,060,990</b>	<b>236,060,990</b>	<b>212,482,685</b>	<b>239,251,868</b>	<b>3,190,878</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 91,885,335	\$ 157,855,462	\$ 157,556,632	\$ 103,852,819	\$ 143,862,100	\$ (13,694,532)
Contractuals	48,309,123	77,462,493	76,110,979	40,446,573	57,818,780	(18,292,199)
Debt Service	-	-	-	-	-	-
Commodities	5,382,659	9,248,592	9,215,078	6,141,317	8,647,518	(567,559)
Capital Improvement	983,319	2,777,243	1,106,701	144,067	1,106,679	(22)
Capital Outlay	948,101	1,318,794	1,900,952	1,267,423	1,672,931	(228,021)
Transfers Out	14,224,620	19,962,156	22,734,399	17,385,988	28,589,021	5,854,622
<b>Total Expenditures &amp; Transfers Out</b>	<b>161,733,159</b>	<b>268,624,741</b>	<b>268,624,741</b>	<b>169,238,187</b>	<b>241,697,029</b>	<b>(26,927,711)</b>
<b>Net Change in Fund Balance</b>	<b>24,940,871</b>	<b>(32,563,751)</b>	<b>(32,563,751)</b>	<b>43,244,498</b>	<b>(2,445,162)</b>	<b>(23,736,833)</b>
<b>Actual Beginning Fund Balance</b>	<b>94,452,204</b>	<b>92,335,932</b>	<b>92,335,932</b>	<b>92,335,932</b>	<b>92,335,932</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 119,393,075</b>	<b>\$ 59,772,181</b>	<b>\$ 59,772,181</b>	<b>\$ 135,580,430</b>	<b>\$ 89,890,770</b>	<b>\$ (23,736,833)</b>



# General Fund

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

For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD			2022 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Expenditures and Interfund Transfers Out By Department</b>						
<b>General Government</b>						
<b>County Commission</b>						
Personnel	610,185	850,657	862,657	607,118	799,769	(62,888)
Contractuals	37,958	106,419	106,419	23,815	72,672	(33,747)
Debt Service	-	-	-	-	-	-
Commodities	6,991	18,381	18,381	2,319	5,071	(13,310)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Commission</b>	<b>655,134</b>	<b>975,457</b>	<b>987,457</b>	<b>633,252</b>	<b>877,512</b>	<b>(109,945)</b>
<b>County Manager</b>						
Personnel	1,174,725	1,783,277	1,819,147	1,162,694	1,567,978	(251,169)
Contractuals	242,141	290,815	403,477	385,561	401,940	(1,537)
Debt Service	-	-	-	-	-	-
Commodities	4,469	38,396	24,268	11,869	14,147	(10,121)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Manager</b>	<b>1,421,334</b>	<b>2,112,488</b>	<b>2,246,892</b>	<b>1,560,124</b>	<b>1,984,065</b>	<b>(262,827)</b>
<b>County Counselor</b>						
Personnel	966,677	1,404,467	1,404,467	1,012,492	1,358,884	(45,582)
Contractuals	273,474	330,300	480,300	369,966	406,538	(73,762)
Debt Service	-	-	-	-	-	-
Commodities	16,294	45,898	45,898	31,563	34,137	(11,761)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Counselor</b>	<b>1,256,445</b>	<b>1,780,665</b>	<b>1,930,665</b>	<b>1,414,020</b>	<b>1,799,559</b>	<b>(131,105)</b>
<b>County Clerk</b>						
Personnel	869,525	1,275,930	1,275,930	851,277	1,159,523	(116,407)
Contractuals	6,407	167,599	17,599	8,056	9,429	(8,170)
Debt Service	-	-	-	-	-	-
Commodities	2,939	9,460	159,460	140,094	140,753	(18,707)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Clerk</b>	<b>878,871</b>	<b>1,452,989</b>	<b>1,452,989</b>	<b>999,427</b>	<b>1,309,704</b>	<b>(143,285)</b>
<b>Register of Deeds</b>						
Personnel	852,017	1,196,885	1,196,885	786,777	1,069,528	(127,357)
Contractuals	4,179	17,674	17,674	3,998	5,465	(12,209)
Debt Service	-	-	-	-	-	-
Commodities	9,168	26,000	26,000	2,263	7,178	(18,822)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Register of Deeds</b>	<b>865,364</b>	<b>1,240,559</b>	<b>1,240,559</b>	<b>793,038</b>	<b>1,082,171</b>	<b>(158,388)</b>
<b>Election Commissioner</b>						
Personnel	532,640	1,048,670	1,048,670	914,806	1,454,923	406,253
Contractuals	451,521	589,945	724,670	665,043	671,330	(53,340)
Debt Service	-	-	-	-	-	-
Commodities	51,653	76,879	76,879	74,933	78,911	2,032
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Election Commissioner</b>	<b>1,035,814</b>	<b>1,715,494</b>	<b>1,850,219</b>	<b>1,654,782</b>	<b>2,205,164</b>	<b>354,945</b>

# General Fund

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

For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Division of Human Resources</b>						
Personnel	1,016,095	1,549,327	1,572,421	1,190,167	1,621,999	49,578
Contractuals	135,927	120,000	160,100	126,875	132,030	(28,070)
Debt Service	-	-	-	-	-	-
Commodities	19,126	48,107	38,007	24,859	27,279	(10,728)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Division of Human Resources</b>	<b>1,171,148</b>	<b>1,717,434</b>	<b>1,770,528</b>	<b>1,341,901</b>	<b>1,781,309</b>	<b>10,781</b>
<b>Division of Finance</b>						
Personnel	3,761,475	3,174,016	3,174,016	2,200,230	2,996,674	(177,342)
Contractuals	11,757,232	1,049,090	1,924,367	865,117	1,401,936	(522,431)
Debt Service	-	-	-	-	-	-
Commodities	1,008,539	107,603	183,603	57,914	119,336	(64,267)
Capital Improvements	978,303	-	1,100,410	137,801	1,100,410	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Division of Finance</b>	<b>17,505,549</b>	<b>4,330,709</b>	<b>6,382,396</b>	<b>3,261,062</b>	<b>5,618,356</b>	<b>(764,040)</b>
<b>Budgeted Transfers</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	240	3,000,000	3,000,000	-	4,149,855	1,149,855
<b>Total Budgeted Transfers</b>	<b>240</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>-</b>	<b>4,149,855</b>	<b>1,149,855</b>
<b>Contingency Reserves</b>						
Personnel	-	2,480,921	2,245,827	-	-	(2,245,827)
Contractuals	-	22,635,751	19,473,636	-	3,500,000	(15,973,636)
Debt Service	-	-	-	-	-	-
Commodities	-	800,000	229,975	-	-	(229,975)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	200,000	117,402	-	-	(117,402)
Transfers Out	-	-	-	-	-	-
<b>Total Contingency Reserves</b>	<b>-</b>	<b>26,116,672</b>	<b>22,066,840</b>	<b>-</b>	<b>3,500,000</b>	<b>(18,566,840)</b>
<b>County Appraiser</b>						
Personnel	3,377,692	4,990,713	4,990,713	3,347,336	4,753,196	(237,517)
Contractuals	152,544	228,167	228,167	175,926	202,802	(25,365)
Debt Service	-	-	-	-	-	-
Commodities	53,793	84,797	84,797	62,225	77,853	(6,944)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Appraiser</b>	<b>3,584,029</b>	<b>5,303,677</b>	<b>5,303,677</b>	<b>3,585,487</b>	<b>5,033,852</b>	<b>(269,825)</b>
<b>County Treasurer</b>						
Personnel	893,302	1,251,774	1,251,774	908,983	1,237,498	(14,276)
Contractuals	38,830	68,750	68,750	34,926	42,042	(26,708)
Debt Service	-	-	-	-	-	-
Commodities	27,656	86,626	86,626	21,942	75,624	(11,002)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Treasurer</b>	<b>959,787</b>	<b>1,407,150</b>	<b>1,407,150</b>	<b>965,851</b>	<b>1,355,163</b>	<b>(51,987)</b>

# General Fund

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

For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Metropolitan Area Planning Dept.</b>						
Personnel	-	-	-	-	-	-
Contractuals	497,933	692,018	692,018	519,014	692,018	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Metropolitan Area Plann. Dept.</b>	<b>497,933</b>	<b>692,018</b>	<b>692,018</b>	<b>519,014</b>	<b>692,018</b>	<b>-</b>
<b>Facilities Department</b>						
Personnel	1,740,243	2,740,341	2,740,341	1,537,125	2,182,951	(557,390)
Contractuals	3,603,313	4,457,993	4,410,557	3,719,832	3,764,716	(645,840)
Debt Service	-	-	-	-	-	-
Commodities	594,513	552,129	599,565	559,251	1,221,491	621,926
Capital Improvements	-	323,296	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	364,335	-	323,296	323,296	323,296	-
<b>Total Facilities Department</b>	<b>6,302,404</b>	<b>8,073,759</b>	<b>8,073,759</b>	<b>6,139,504</b>	<b>7,492,455</b>	<b>(581,304)</b>
<b>Central Services</b>						
Personnel	1,040,496	1,470,424	1,470,424	976,619	1,373,427	(96,997)
Contractuals	30,868	108,407	132,038	86,396	104,205	(27,833)
Debt Service	-	-	-	-	-	-
Commodities	864,594	1,197,660	1,174,029	757,431	1,118,351	(55,678)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Central Services</b>	<b>1,935,958</b>	<b>2,776,491</b>	<b>2,776,491</b>	<b>1,820,447</b>	<b>2,595,983</b>	<b>(180,509)</b>
<b>Division of Information &amp; Technology</b>						
Personnel	5,486,791	7,681,402	7,681,402	5,595,818	7,634,867	(46,535)
Contractuals	3,128,042	5,918,061	5,913,493	4,831,465	5,563,569	(349,924)
Debt Service	-	-	-	-	-	-
Commodities	145,831	488,800	551,237	365,147	442,905	(108,332)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	119,122	119,122	120,120	998
Transfers Out	-	-	-	-	-	-
<b>Total Division of Info. &amp; Tech.</b>	<b>8,760,664</b>	<b>14,088,263</b>	<b>14,265,254</b>	<b>10,911,552</b>	<b>13,761,461</b>	<b>(503,793)</b>
<b>Public Safety</b>						
<b>Office of the Medical Director</b>						
Personnel	428,161	464,761	464,761	209,675	285,436	(179,325)
Contractuals	23,294	32,023	32,023	20,754	27,000	(5,023)
Debt Service	-	-	-	-	-	-
Commodities	8,801	13,000	13,000	7,140	17,884	4,884
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Office of the Medical Director</b>	<b>460,256</b>	<b>509,784</b>	<b>509,784</b>	<b>237,569</b>	<b>330,319</b>	<b>(179,464)</b>
<b>Emergency Communications</b>						
Personnel	4,301,276	7,144,352	7,144,352	4,373,977	6,032,390	(1,111,963)
Contractuals	38,075	49,936	49,936	11,927	93,317	43,381
Debt Service	-	-	-	-	-	-
Commodities	31,605	90,947	90,947	22,365	37,796	(53,151)
Capital Improvements	-	275,898	-	-	-	-
Capital Outlay	-	-	187,663	187,663	187,663	-
Transfers Out	-	-	275,898	275,898	275,898	-
<b>Total Emergency Communications</b>	<b>4,370,956</b>	<b>7,561,133</b>	<b>7,748,796</b>	<b>4,871,830</b>	<b>6,627,064</b>	<b>(1,121,732)</b>

# General Fund

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

For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Public Safety (Continued)</b>						
<b>Emergency Management</b>						
Personnel	202,680	364,942	364,942	207,691	282,772	(82,171)
Contractuals	80,270	155,849	135,849	98,076	114,110	(21,739)
Debt Service	-	-	-	-	-	-
Commodities	17,878	17,860	37,860	20,800	32,326	(5,534)
Capital Improvements	-	110,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	110,000	-	110,000	110,000	110,000	-
<b>Total Emergency Management</b>	<b>410,828</b>	<b>648,651</b>	<b>648,651</b>	<b>436,567</b>	<b>539,208</b>	<b>(109,443)</b>
<b>Emergency Medical Services</b>						
Personnel	-	17,031,706	17,031,706	11,391,375	15,857,250	(1,174,456)
Contractuals	-	3,017,854	3,017,854	2,622,032	2,835,945	(181,909)
Debt Service	-	-	-	-	-	-
Commodities	(395)	1,488,221	1,488,221	1,077,916	1,593,370	105,149
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	256,931	255,888	256,931	-
Transfers Out	-	-	-	-	-	-
<b>Total Emergency Medical Services</b>	<b>(395)</b>	<b>21,537,781</b>	<b>21,794,711</b>	<b>15,347,211</b>	<b>20,543,496</b>	<b>(1,251,216)</b>
<b>Reg. Forensic Science Center</b>						
Personnel	2,507,579	3,934,585	4,059,585	2,595,560	3,629,701	(429,884)
Contractuals	407,399	443,552	443,552	368,230	429,829	(13,722)
Debt Service	-	-	-	-	-	-
Commodities	347,166	410,602	410,602	263,660	401,343	(9,259)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	(400)	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Regional Forensic Science Center</b>	<b>3,262,144</b>	<b>4,788,738</b>	<b>4,913,738</b>	<b>3,227,050</b>	<b>4,460,873</b>	<b>(452,865)</b>
<b>Department of Corrections</b>						
Personnel	7,445,233	12,259,361	12,144,361	7,097,829	9,614,066	(2,530,294)
Contractuals	854,059	1,313,433	1,425,433	859,555	1,280,669	(144,764)
Debt Service	-	-	-	-	-	-
Commodities	486,962	836,021	839,021	487,326	692,406	(146,615)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	415,145	992,000	992,000	-	-	(992,000)
<b>Total Department of Corrections</b>	<b>9,201,399</b>	<b>15,400,815</b>	<b>15,400,815</b>	<b>8,444,710</b>	<b>11,587,142</b>	<b>(3,813,673)</b>
<b>Sheriff's Office</b>						
Personnel	33,400,251	49,178,667	49,093,667	33,752,792	47,041,477	(2,052,190)
Contractuals	9,546,871	15,360,874	15,208,876	10,690,671	15,263,048	54,172
Debt Service	-	-	-	-	-	-
Commodities	599,747	714,150	1,001,146	754,462	840,978	(160,168)
Capital Improvements	-	987,185	-	-	-	-
Capital Outlay	948,101	1,103,794	1,053,796	679,858	1,077,179	23,383
Transfers Out	11,532	20,366	1,007,551	997,443	3,132,354	2,124,803
<b>Total Sheriff's Office</b>	<b>44,506,502</b>	<b>67,365,036</b>	<b>67,365,036</b>	<b>46,875,226</b>	<b>67,355,036</b>	<b>(10,000)</b>
<b>District Attorney</b>						
Personnel	8,809,940	12,879,720	12,829,720	8,704,597	12,155,730	(673,990)
Contractuals	457,247	552,830	615,459	427,720	551,263	(64,196)
Debt Service	-	-	-	-	-	-
Commodities	86,134	120,578	107,949	62,476	119,691	11,742
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total District Attorney</b>	<b>9,353,321</b>	<b>13,553,128</b>	<b>13,553,128</b>	<b>9,194,793</b>	<b>12,826,684</b>	<b>(726,445)</b>

# General Fund

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

For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Public Safety (Continued)</b>						
<b>District Court</b>						
Personnel	39,423	85,540	85,540	51,279	69,862	(15,678)
Contractuals	2,614,478	3,036,195	3,293,594	2,898,571	3,649,570	355,976
Debt Service	-	-	-	-	-	-
Commodities	277,207	489,900	461,209	299,547	315,725	(145,485)
Capital Improvements	5,016	5,000	6,291	6,267	6,269	(22)
Capital Outlay	-	15,000	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total District Court</b>	<b>2,936,125</b>	<b>3,631,635</b>	<b>3,846,634</b>	<b>3,255,664</b>	<b>4,041,426</b>	<b>194,792</b>
<b>Crime Prevention Fund</b>						
Personnel	-	-	-	-	-	-
Contractuals	346,754	582,383	582,383	396,227	582,383	(0)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Crime Prevention Fund</b>	<b>346,754</b>	<b>582,383</b>	<b>582,383</b>	<b>396,227</b>	<b>582,383</b>	<b>(0)</b>
<b>MABCD</b>						
Personnel	2,278,579	3,679,078	3,679,078	2,423,817	3,303,993	(375,084)
Contractuals	3,492,362	4,348,200	4,348,200	1,379,142	5,655,479	1,307,279
Debt Service	-	-	-	-	-	-
Commodities	36,544	131,863	131,863	44,758	49,490	(82,373)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	86,659	86,659	-	86,659	(0)
<b>Total MABCD</b>	<b>5,807,484</b>	<b>8,245,800</b>	<b>8,245,800</b>	<b>3,847,717</b>	<b>9,095,621</b>	<b>849,821</b>
<b>Courthouse Police</b>						
Personnel	995,598	1,462,775	1,462,775	844,439	1,157,317	(305,458)
Contractuals	13,484	39,092	39,092	26,333	35,358	(3,734)
Debt Service	-	-	-	-	-	-
Commodities	4,353	22,100	22,100	9,069	12,448	(9,652)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	31,038	24,893	31,038	-
Transfers Out	-	-	-	-	-	-
<b>Total Courthouse Police</b>	<b>1,013,434</b>	<b>1,523,967</b>	<b>1,555,005</b>	<b>904,734</b>	<b>1,236,162</b>	<b>(318,844)</b>
<b>Public Works</b>						
<b>Budget Transfers - Local Sales Tax</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	12,620,311	15,834,000	15,834,000	14,603,487	19,409,309	3,575,309
<b>Total Budget Transfers</b>	<b>12,620,311</b>	<b>15,834,000</b>	<b>15,834,000</b>	<b>14,603,487</b>	<b>19,409,309</b>	<b>3,575,309</b>
<b>Noxious Weeds</b>						
Personnel	-	360,103	360,103	242,176	331,990	(28,113)
Contractuals	-	76,801	76,801	64,905	69,772	(7,029)
Debt Service	-	-	-	-	-	-
Commodities	-	99,629	99,629	72,413	84,972	(14,657)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Noxious Weeds</b>	<b>-</b>	<b>536,533</b>	<b>536,533</b>	<b>379,495</b>	<b>486,733</b>	<b>(49,800)</b>

# General Fund

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

For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Public Works (Continued)</b>						
<b>Storm Drainage</b>						
Personnel	398,329	539,139	553,558	384,929	525,333	(28,225)
Contractuals	1,309,618	1,368,481	1,367,481	1,216,315	1,357,677	(9,804)
Debt Service	-	-	-	-	-	-
Commodities	4,309	4,000	5,000	4,875	4,937	(63)
Capital Improvements	-	925,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	657,500	-	925,000	925,000	925,000	-
<b>Total Storm Drainage</b>	<b>2,369,757</b>	<b>2,836,620</b>	<b>2,851,039</b>	<b>2,531,119</b>	<b>2,812,946</b>	<b>(38,092)</b>
<b>Environmental Resources</b>						
Personnel	59,256	81,063	82,344	60,514	78,155	(4,189)
Contractuals	44,027	51,331	51,331	45,023	48,000	(3,331)
Debt Service	-	-	-	-	-	-
Commodities	705	2,331	2,331	974	1,102	(1,229)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Environmental Resources</b>	<b>103,988</b>	<b>134,725</b>	<b>136,006</b>	<b>106,512</b>	<b>127,258</b>	<b>(8,749)</b>
<b>Public Services</b>						
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	205,000	205,000	205,000	205,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>-</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>-</b>
<b>COMCARE</b>						
Personnel	714,082	3,643,029	3,527,902	2,322,534	3,132,285	(395,616)
Contractuals	233,645	1,011,793	993,279	879,780	998,575	5,296
Debt Service	-	-	-	-	-	-
Commodities	81,309	236,215	212,450	200,874	206,800	(5,650)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total COMCARE</b>	<b>1,029,036</b>	<b>4,891,037</b>	<b>4,733,631</b>	<b>3,403,188</b>	<b>4,337,660</b>	<b>(395,971)</b>
<b>CDDO</b>						
Personnel	-	-	-	-	-	-
Contractuals	1,616,715	1,956,590	1,956,590	1,445,806	1,956,590	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total CDDO</b>	<b>1,616,715</b>	<b>1,956,590</b>	<b>1,956,590</b>	<b>1,445,806</b>	<b>1,956,590</b>	<b>-</b>
<b>Department on Aging</b>						
Personnel	60,160	108,998	108,998	63,702	82,925	(26,072)
Contractuals	379,906	424,717	789,717	360,964	397,145	(392,572)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	135,000	-	-	(135,000)
Transfers Out	-	29,131	29,131	-	25,786	(3,345)
<b>Total Department on Aging</b>	<b>440,065</b>	<b>562,846</b>	<b>1,062,846</b>	<b>424,667</b>	<b>505,857</b>	<b>(556,990)</b>

# General Fund

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

For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Public Services (Continued)</b>						
<b>Health Department</b>						
Personnel	2,651,642	4,030,129	4,114,256	2,666,238	3,634,700	(479,556)
Contractuals	693,772	808,788	879,482	531,210	792,259	(87,223)
Debt Service	-	-	-	-	-	-
Commodities	387,996	747,144	749,729	431,230	640,208	(109,521)
Capital Improvements	-	150,864	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	45,557	-	150,864	150,864	150,864	-
<b>Total Health Department</b>	<b>3,778,967</b>	<b>5,736,925</b>	<b>5,894,331</b>	<b>3,779,542</b>	<b>5,218,031</b>	<b>(676,300)</b>
<b>Culture &amp; Recreation</b>						
<b>Sedgwick County Parks Dept.</b>						
Personnel	371,534	533,763	533,763	345,050	477,458	(56,305)
Contractuals	214,308	314,999	314,999	250,275	295,806	(19,193)
Debt Service	-	-	-	-	-	-
Commodities	206,887	233,795	233,795	196,452	232,221	(1,574)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Sedgwick County Parks Dept.</b>	<b>792,729</b>	<b>1,082,557</b>	<b>1,082,557</b>	<b>791,776</b>	<b>1,005,486</b>	<b>(77,071)</b>
<b>Sedgwick County Zoo</b>						
Personnel	4,723,792	6,928,298	6,928,298	4,847,140	6,712,145	(216,153)
Contractuals	2,200,000	400,000	400,000	400,000	400,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Sedgwick County Zoo</b>	<b>6,923,792</b>	<b>7,328,298</b>	<b>7,328,298</b>	<b>5,247,140</b>	<b>7,112,145</b>	<b>(216,153)</b>
<b>Exploration Place</b>						
Personnel	130,952	178,440	184,040	133,957	182,018	(2,022)
Contractuals	1,932,246	2,041,700	2,041,700	1,939,615	2,038,122	(3,578)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Exploration Place</b>	<b>2,063,198</b>	<b>2,220,140</b>	<b>2,225,740</b>	<b>2,073,572</b>	<b>2,220,140</b>	<b>(5,600)</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	377,472	407,472	407,472	317,472	407,472	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>377,472</b>	<b>407,472</b>	<b>407,472</b>	<b>317,472</b>	<b>407,472</b>	<b>-</b>
<b>Community Development</b>						
<b>Extension Council</b>						
Personnel	-	-	-	-	-	-
Contractuals	619,111	825,481	825,481	619,111	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Extension Council</b>	<b>619,111</b>	<b>825,481</b>	<b>825,481</b>	<b>619,111</b>	<b>825,481</b>	<b>-</b>

# General Fund

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

For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Community Development (Continued)</b>						
<b>Economic Development</b>						
Personnel	45,006	68,212	68,212	46,703	63,880	(4,332)
Contractuals	408,528	1,809,335	1,809,335	478,494	491,422	(1,317,913)
Debt Service	-	-	-	-	-	-
Commodities	(113)	9,500	9,500	760	785	(8,715)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Economic Development</b>	<b>453,420</b>	<b>1,887,047</b>	<b>1,887,047</b>	<b>525,958</b>	<b>556,086</b>	<b>(1,330,960)</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	45,117	46,795	46,795	45,117	46,795	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>45,117</b>	<b>46,795</b>	<b>46,795</b>	<b>45,117</b>	<b>46,795</b>	<b>-</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>161,733,159</b>	<b>268,624,741</b>	<b>268,624,741</b>	<b>169,137,720</b>	<b>241,697,029</b>	<b>(26,927,711)</b>
<b>Net Change in Fund Balance</b>	<b>24,940,871</b>	<b>(32,563,751)</b>	<b>(32,563,751)</b>	<b>43,244,498</b>	<b>(2,445,162)</b>	<b>(23,736,833)</b>
<b>Actual Fund Balance, Beginning of Year</b>	<b>94,452,204</b>	<b>92,335,932</b>	<b>92,335,932</b>	<b>92,335,932</b>	<b>92,335,932</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 119,393,075</b>	<b>\$ 59,772,181</b>	<b>\$ 59,772,181</b>	<b>\$ 135,580,430</b>	<b>\$ 89,890,770</b>	<b>\$ (23,736,833)</b>



2022

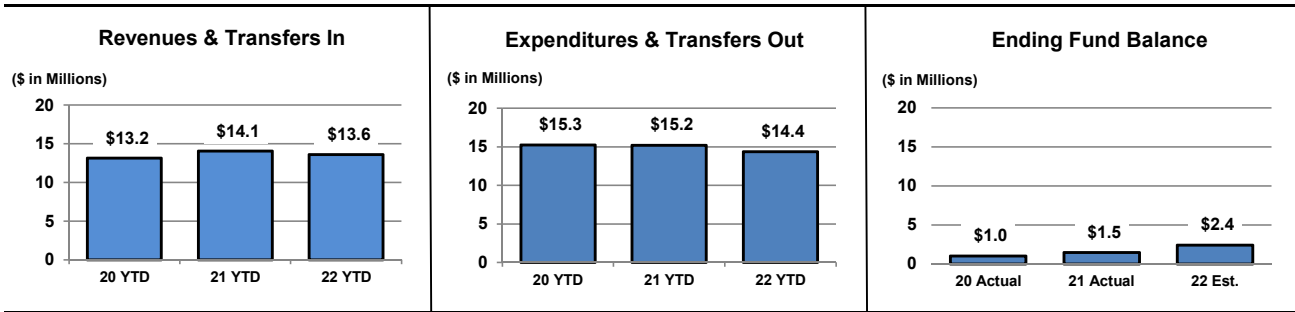
# Budgetary ACCOUNTS



# 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 requirement purchases (subject to a two-step analysis), implements efficient processes, obtains favorable interest rates, and prioritizes financial flexibility.

For 2022, 2.035 mills were levied, a decrease 0.16 mills from the 2021 budget. In the past, this fund has received building rental revenue from WSU. The County has also had an allocation to WSU Tech in the General Fund. The arrangement ended in 2018.



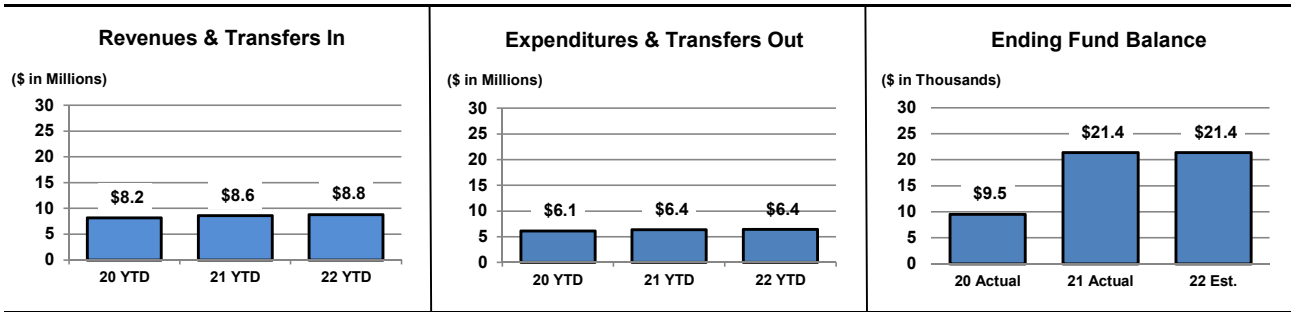
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 11,233,449	\$ 10,738,239	\$ 10,738,239	\$ 10,849,072	\$ 10,849,826	\$ 111,587
Back Prop. Taxes & Ref. Warrants	209,037	223,542	223,542	117,642	160,503	(63,039)
Special Assessment Prop. Taxes	427,427	402,420	402,420	339,874	363,313	(39,107)
Motor Vehicle Taxes	935,993	1,483,583	1,483,583	1,074,795	1,539,358	55,775
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	40,402	40,402
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	56,420	-	-	-	56,420	56,420
Transfers In & Other Proceeds	1,198,175	2,333,071	2,333,071	1,198,175	2,333,071	-
<b>Total Revenues &amp; Transfers In</b>	<b>14,060,501</b>	<b>15,180,856</b>	<b>15,180,856</b>	<b>13,579,558</b>	<b>15,342,894</b>	<b>162,038</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	-	-	-	-	-	-
Contractuals	1,650	20,000	20,000	1,650	20,000	0
Debt Service	15,195,366	14,719,732	14,719,732	14,388,808	14,388,816	(330,916)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>15,197,016</b>	<b>14,739,732</b>	<b>14,739,732</b>	<b>14,390,458</b>	<b>14,408,816</b>	<b>(330,916)</b>
<b>Net Change in Fund Balance</b>	<b>(1,136,515)</b>	<b>441,124</b>	<b>441,124</b>	<b>(810,900)</b>	<b>934,077</b>	<b>(168,878)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,011,690</b>	<b>1,454,392</b>	<b>1,454,392</b>	<b>1,454,392</b>	<b>1,454,392</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ (124,825)</b>	<b>\$ 1,895,516</b>	<b>\$ 1,895,516</b>	<b>\$ 643,492</b>	<b>\$ 2,388,469</b>	<b>\$ (168,878)</b>

# 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 30.4 percent finances costs related to facility improvements, including the retirement of Public Building Commission bonds, 55.3 percent supports scholarships, and 5.2 percent funds economic and community development efforts. The remaining 9.1 percent of revenue is allocated to research, educational programs, faculty development, and unanticipated program needs.



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

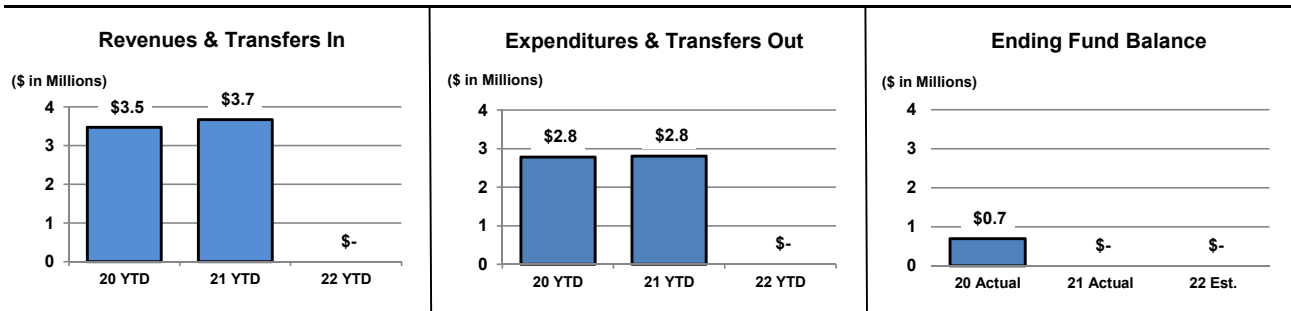
For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD			
	Annual Budgeted Amounts		Annual Budgeted Amounts		YTD Actual Amounts	YTD Actual Amounts
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 7,684,353	\$ 7,912,609	\$ 7,912,609	\$ 7,996,337	\$ 8,001,280	\$ 88,671
Back Prop. Taxes & Ref. Warrants	142,502	152,902	152,902	80,279	109,783	(43,118)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	768,552	1,016,399	1,016,399	742,890	1,054,538	38,139
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	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>8,595,407</b>	<b>9,430,497</b>	<b>9,430,497</b>	<b>8,819,507</b>	<b>9,165,602</b>	<b>(264,895)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	6,371,687	9,381,910	9,381,910	6,446,005	9,165,603	(216,307)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>6,371,687</b>	<b>9,381,910</b>	<b>9,381,910</b>	<b>6,446,005</b>	<b>9,165,603</b>	<b>(216,307)</b>
<b>Net Change in Fund Balance</b>	<b>2,223,719</b>	<b>48,587</b>	<b>48,587</b>	<b>2,373,502</b>	<b>(0)</b>	<b>(481,202)</b>
<b>Actual Beginning Fund Balance</b>	<b>9,500</b>	<b>21,359</b>	<b>21,359</b>	<b>21,359</b>	<b>21,359</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,233,219</b>	<b>\$ 69,946</b>	<b>\$ 69,946</b>	<b>\$ 2,394,861</b>	<b>\$ 21,359</b>	<b>\$ (481,202)</b>

# 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.

The COMCARE Tax Fund was consolidated into the General Fund starting in 2022.



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

For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

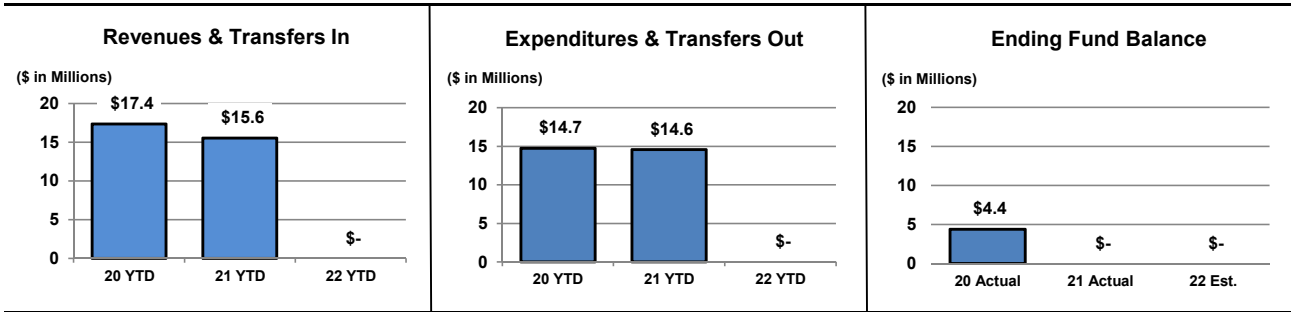
	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 3,160,836	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	54,618	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	320,970	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	130,834	-	-	-	-	-
Charges for Services	4,981	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	218	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>3,672,457</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,274,578	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,497,804	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	38,711	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,811,093</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>861,364</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Actual Beginning Fund Balance</b>	<b>697,901</b>					<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,559,265</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 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.



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

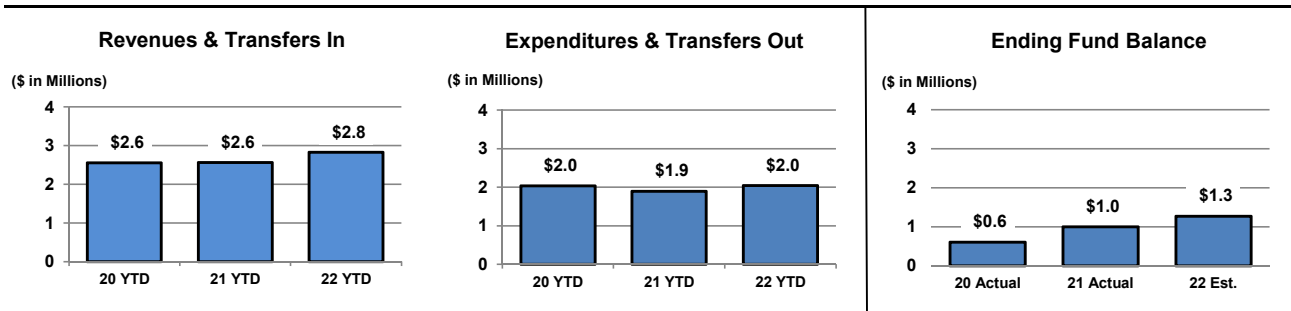
For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 3,816,973	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	87,171	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	473,283	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	11,179,472	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	2,184	-	-	-	-	-
Reimbursements	198	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>15,559,282</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 11,097,859	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	2,535,903	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	932,603	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>14,566,365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>992,917</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Actual Beginning Fund Balance</b>	<b>4,352,234</b>					<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 5,345,151</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 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 1.6 percent of the 2022 mill levy for the County, with \$2.5 million in revenue budgeted from a property tax rate of 0.482 mills for the year, a 0.041 mill decrease from 2021, while the other fund, Aging Grants, accounts for grants and most user fees.



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

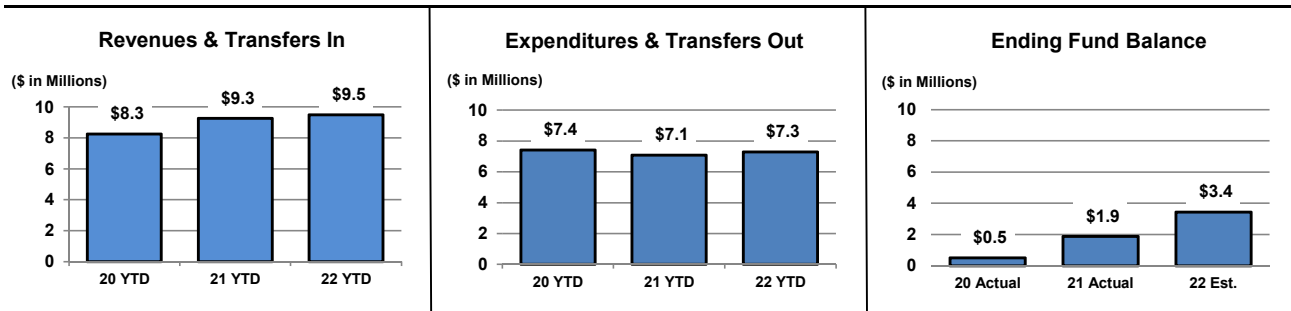
For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 2,259,250	\$ 2,543,054	\$ 2,543,054	\$ 2,569,306	\$ 2,572,447	\$ 29,393
Back Prop. Taxes & Ref. Warrants	44,259	44,953	44,953	24,205	32,276	(12,677)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	238,682	299,438	299,438	219,138	310,651	11,213
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	17,571	30,000	30,000	14,117	21,202	(8,798)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	4,577	-	-	-	4,668	4,668
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,564,339</b>	<b>2,917,445</b>	<b>2,917,445</b>	<b>2,826,766</b>	<b>2,941,245</b>	<b>23,799</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 530,917	\$ 750,704	\$ 750,704	\$ 533,059	\$ 729,238	\$ (21,465)
Contractuals	1,417,379	1,804,755	1,804,755	1,459,432	1,598,795	(205,960)
Debt Service	-	-	-	-	-	-
Commodities	7,021	59,327	59,327	26,254	32,703	(26,624)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(88,118)	-	-	-	-	-
Transfers Out	29,708	313,794	313,794	28,434	313,794	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,896,907</b>	<b>2,928,580</b>	<b>2,928,580</b>	<b>2,047,179</b>	<b>2,674,530</b>	<b>(254,050)</b>
<b>Net Change in Fund Balance</b>	<b>667,432</b>	<b>(11,134)</b>	<b>(11,134)</b>	<b>779,587</b>	<b>266,715</b>	<b>(230,251)</b>
<b>Actual Beginning Fund Balance</b>	<b>604,065</b>	<b>1,000,550</b>	<b>1,000,550</b>	<b>1,000,550</b>	<b>1,000,550</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,271,497</b>	<b>\$ 989,416</b>	<b>\$ 989,416</b>	<b>\$ 1,780,137</b>	<b>\$ 1,267,265</b>	<b>\$ (230,251)</b>

# Highway

The Highway Department is financed through the Highway Fund to construct and maintain the County's roads, bridges and intersections. For 2022, the Fund is supported by a property tax levy of 0.990 mills, which represents a 0.039 mill increase from last year's rate of 0.951.

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 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)

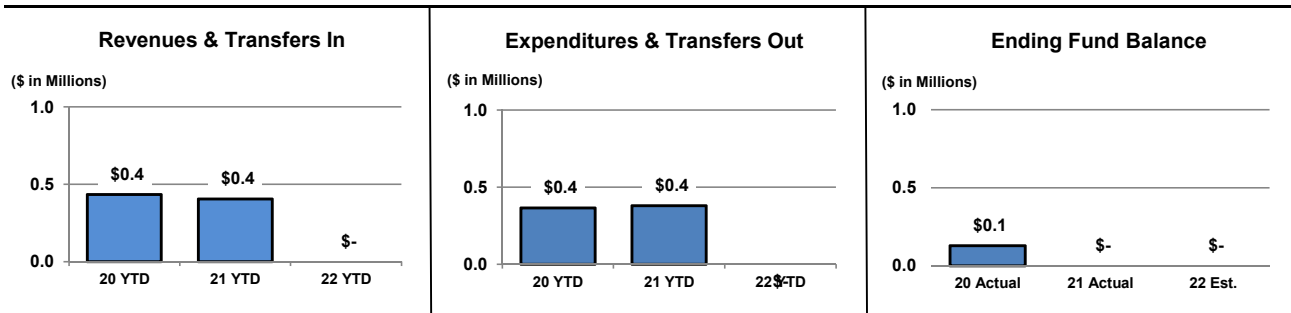
For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 4,871,634	\$ 5,226,261	\$ 5,226,261	\$ 5,277,391	\$ 5,282,134	\$ 55,874
Back Prop. Taxes & Ref. Warrants	78,835	96,940	96,940	46,554	69,603	(27,337)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	442,582	644,984	644,984	468,857	669,164	24,180
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	13,800	16,947	16,947	12,000	21,924	4,977
Intergovernmental	3,823,291	4,695,469	4,695,469	3,643,375	5,105,429	409,960
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	79	-	-	-	97	97
Miscellaneous	8,419	20,110	20,110	9,574	22,130	2,020
Reimbursements	26,006	37,245	37,245	28,882	32,347	(4,898)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>9,264,646</b>	<b>10,737,956</b>	<b>10,737,956</b>	<b>9,486,634</b>	<b>11,202,828</b>	<b>464,872</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 3,971,709	\$ 6,527,943	\$ 6,527,943	\$ 3,781,130	\$ 5,327,295	\$ (1,200,647)
Contractuals	2,896,274	4,510,908	4,510,908	3,216,434	3,955,272	(555,636)
Debt Service	-	-	-	-	-	-
Commodities	214,564	445,529	445,529	292,862	365,072	(80,457)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>7,082,548</b>	<b>11,484,380</b>	<b>11,484,380</b>	<b>7,290,425</b>	<b>9,647,639</b>	<b>(1,836,741)</b>
<b>Net Change in Fund Balance</b>	<b>2,182,099</b>	<b>(746,424)</b>	<b>(746,424)</b>	<b>2,196,209</b>	<b>1,555,189</b>	<b>(1,371,869)</b>
<b>Actual Beginning Fund Balance</b>	<b>512,766</b>	<b>1,884,350</b>	<b>1,884,350</b>	<b>1,884,350</b>	<b>1,884,350</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,694,865</b>	<b>\$ 1,137,926</b>	<b>\$ 1,137,926</b>	<b>\$ 4,080,559</b>	<b>\$ 3,439,539</b>	<b>\$ (1,371,869)</b>

# 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.



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

For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

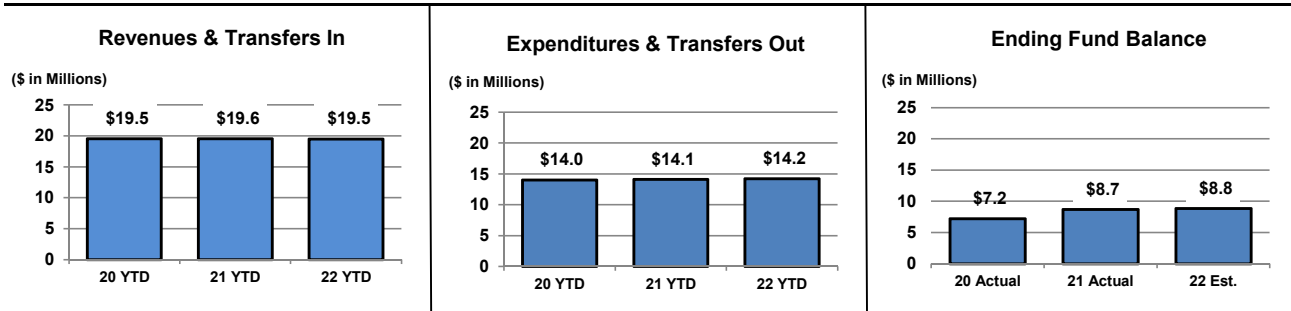
	2021 YTD		2022 YTD		Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 307,388	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	6,546	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	35,866	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	55,068	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	106	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>404,975</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 238,700	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	69,622	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	71,851	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>380,173</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>24,801</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Actual Beginning Fund Balance</b>	<b>128,876</b>					
<b>Ending Fund Balance</b>	<b>\$ 153,677</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# 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 657 square miles. The property tax rate for those in Fire District 1 in 2022 is 17.817 mills which is a decrease of 0.074 mills from 2021.

The Fire District's vehicle replacement plan was included in the 2022 budget.



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

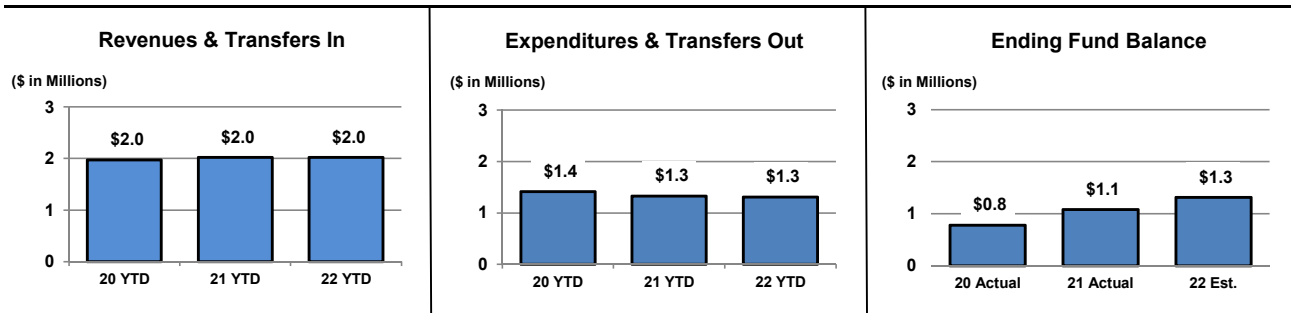
For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 17,769,780	\$ 17,920,276	\$ 17,920,276	\$ 18,169,820	\$ 18,169,914	\$ 249,638
Back Prop. Taxes & Ref. Warrants	232,133	261,718	261,718	(184,741)	158,343	(103,375)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	1,432,420	1,911,172	1,911,172	1,406,012	2,030,978	119,806
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	8,180	5,568	5,568	9,350	9,358	3,790
Intergovernmental	-	-	-	-	-	-
Charges for Services	107,528	708,152	708,152	97,771	795,108	86,956
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	3,545	98,743	98,743	2,429	51,109	(47,634)
Reimbursements	-	2,529	2,529	7,440	7,479	4,950
Use of Money & Property	-	56,581	56,581	-	6,537	(50,044)
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>19,553,585</b>	<b>20,964,739</b>	<b>20,964,739</b>	<b>19,508,082</b>	<b>21,228,825</b>	<b>264,086</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 11,631,808	\$ 16,052,807	\$ 16,752,807	\$ 11,760,616	\$ 16,056,018	\$ (696,789)
Contractuals	1,437,022	2,644,588	1,949,588	1,445,492	1,901,717	(47,871)
Debt Service	240,190	1,244,627	1,244,627	343,095	1,244,627	-
Commodities	573,507	828,537	823,537	640,121	739,182	(84,355)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	224,324	325,000	325,000	-	325,000	-
Transfers Out	-	-	-	-	829,015	829,015
<b>Total Expenditures &amp; Transfers Out</b>	<b>14,106,852</b>	<b>21,095,559</b>	<b>21,095,559</b>	<b>14,189,325</b>	<b>21,095,559</b>	<b>(0)</b>
<b>Net Change in Fund Balance</b>	<b>5,446,734</b>	<b>(130,820)</b>	<b>(130,820)</b>	<b>5,318,758</b>	<b>133,266</b>	<b>264,086</b>
<b>Actual Beginning Fund Balance</b>	<b>7,202,184</b>	<b>8,706,120</b>	<b>8,706,120</b>	<b>8,706,120</b>	<b>8,706,120</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 12,648,918</b>	<b>\$ 8,575,300</b>	<b>\$ 8,575,300</b>	<b>\$ 14,024,878</b>	<b>\$ 8,839,386</b>	<b>\$ 264,086</b>

# 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. Solid waste fees decreased in 2016 compared to rates in 2015, and those rates were held flat in 2017. In 2018, solid waste fees increased \$1.00 in each tier, and those rates were held flat in 2019. Fees increased again 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.



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

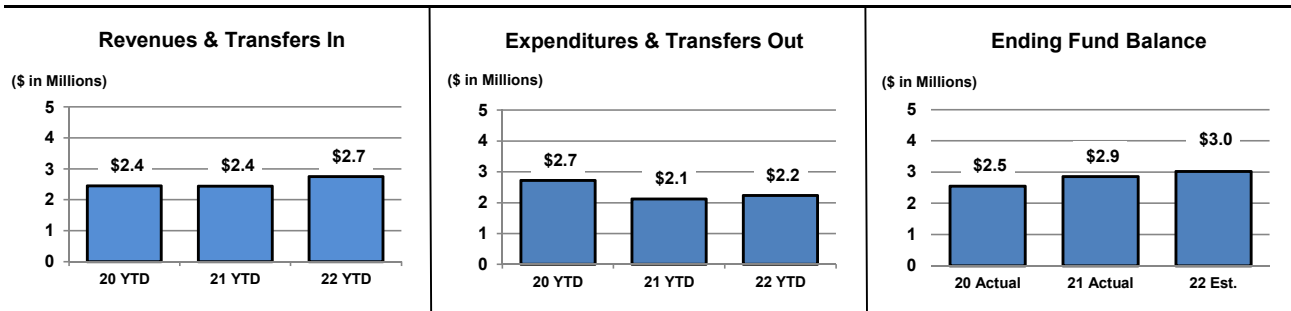
For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
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	234	58,021	58,021	396	57,239	(782)
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,020,863	2,065,919	2,065,919	2,023,048	2,097,539	31,620
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	212	873	873	70	216	(657)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,021,309</b>	<b>2,124,813</b>	<b>2,124,813</b>	<b>2,023,514</b>	<b>2,154,994</b>	<b>30,181</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 604,120	\$ 912,027	\$ 912,027	\$ 659,476	\$ 899,092	\$ (12,935)
Contractuals	682,730	1,302,377	1,302,377	586,886	949,426	(352,951)
Debt Service	-	-	-	-	-	-
Commodities	38,248	79,165	79,165	63,635	71,667	(7,498)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,325,098</b>	<b>2,293,569</b>	<b>2,293,569</b>	<b>1,309,997</b>	<b>1,920,184</b>	<b>(373,385)</b>
<b>Net Change in Fund Balance</b>	<b>696,211</b>	<b>(168,756)</b>	<b>(168,756)</b>	<b>713,517</b>	<b>234,810</b>	<b>(343,204)</b>
<b>Actual Beginning Fund Balance</b>	<b>779,373</b>	<b>1,080,186</b>	<b>1,080,186</b>	<b>1,080,186</b>	<b>1,080,186</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,475,584</b>	<b>\$ 911,430</b>	<b>\$ 911,430</b>	<b>\$ 1,793,703</b>	<b>\$ 1,314,996</b>	<b>\$ (343,204)</b>

# 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 telecommunications 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)

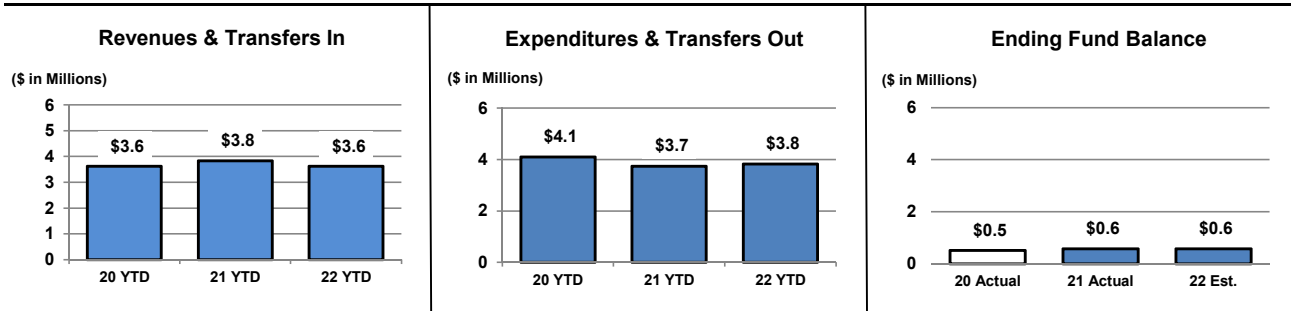
For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	2,441,748	3,507,747	3,507,747	2,749,275	3,312,502	(195,245)
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	479	479	189	215	(264)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	15,148	15,148	83	746	(14,402)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	2,167	2,167	-	1,260	(907)
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,441,748</b>	<b>3,525,540</b>	<b>3,525,540</b>	<b>2,749,548</b>	<b>3,314,723</b>	<b>(210,817)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	2,085,473	2,608,932	2,589,432	2,165,907	2,416,602	(172,830)
Debt Service	-	-	-	-	-	-
Commodities	34,098	55,968	75,468	71,163	90,385	14,917
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	648,846	648,846	-	648,846	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,119,571</b>	<b>3,313,746</b>	<b>3,313,746</b>	<b>2,237,070</b>	<b>3,155,833</b>	<b>(157,914)</b>
<b>Net Change in Fund Balance</b>	<b>322,177</b>	<b>211,793</b>	<b>211,793</b>	<b>512,478</b>	<b>158,890</b>	<b>(368,731)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,542,862</b>	<b>2,856,198</b>	<b>2,856,198</b>	<b>2,856,198</b>	<b>2,856,198</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,865,039</b>	<b>\$ 3,067,991</b>	<b>\$ 3,067,991</b>	<b>\$ 3,368,676</b>	<b>\$ 3,015,088</b>	<b>\$ (368,731)</b>

# 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)

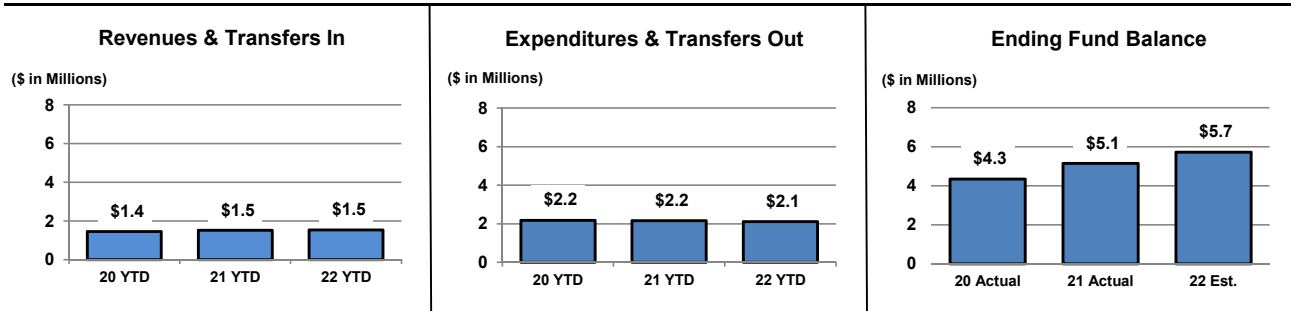
For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
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	24,850	34,989	34,989	30,625	32,068	(2,921)
Charges for Services	3,801,180	5,097,162	5,097,162	3,615,077	4,784,543	(312,619)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	5,911	10,254	10,254	(44,816)	(44,869)	(55,123)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	22,164	22,307	22,307
Transfers In & Other Proceeds	-	-	-	-	262,369	262,369
<b>Total Revenues &amp; Transfers In</b>	<b>3,831,941</b>	<b>5,142,406</b>	<b>5,142,406</b>	<b>3,623,050</b>	<b>5,056,418</b>	<b>(85,988)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 2,886,946	\$ 4,354,016	\$ 4,354,016	\$ 2,805,402	\$ 3,842,090	\$ (511,926)
Contractuals	812,555	1,206,588	1,096,492	978,223	1,162,272	65,779
Debt Service	-	-	-	-	-	-
Commodities	40,340	39,587	61,762	39,498	51,766	(9,996)
Capital Improvements	-	-	87,921	288	290	(87,631)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>3,739,841</b>	<b>5,600,191</b>	<b>5,600,191</b>	<b>3,823,411</b>	<b>5,056,418</b>	<b>(543,773)</b>
<b>Net Change in Fund Balance</b>	<b>92,100</b>	<b>(457,786)</b>	<b>(457,786)</b>	<b>(200,361)</b>	<b>0</b>	<b>(629,761)</b>
<b>Actual Beginning Fund Balance</b>	<b>507,208</b>	<b>570,313</b>	<b>570,313</b>	<b>570,313</b>	<b>570,313</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 599,308</b>	<b>\$ 112,527</b>	<b>\$ 112,527</b>	<b>\$ 369,952</b>	<b>\$ 570,313</b>	<b>\$ (629,761)</b>

# 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 September 30, 2022, with comparative actuals ending September 30, 2021

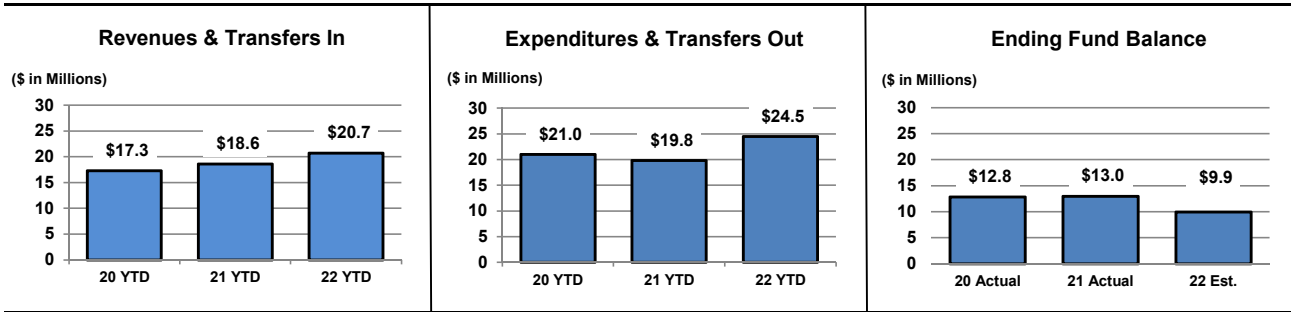
	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,303,184	2,606,440	2,606,440	1,303,220	3,055,811	449,371
Charges for Services	155,750	257,500	257,500	205,825	261,058	3,558
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	35,354	-	-	8,531	8,534	8,534
Reimbursements	17,128	22,500	22,500	18,838	18,880	(3,620)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,511,415</b>	<b>2,886,440</b>	<b>2,886,440</b>	<b>1,536,414</b>	<b>3,344,283</b>	<b>457,843</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,041,728	\$ 1,662,748	\$ 1,662,748	\$ 946,690	\$ 1,294,957	\$ (367,790)
Contractuals	1,111,281	1,840,706	1,840,706	1,153,197	1,464,681	(376,025)
Debt Service	-	-	-	-	-	-
Commodities	5,433	24,700	24,700	8,844	10,449	(14,251)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,158,441</b>	<b>3,528,154</b>	<b>3,528,154</b>	<b>2,108,732</b>	<b>2,770,087</b>	<b>(758,067)</b>
<b>Net Change in Fund Balance</b>	<b>(647,026)</b>	<b>(641,714)</b>	<b>(641,714)</b>	<b>(572,318)</b>	<b>574,196</b>	<b>(300,223)</b>
<b>Actual Beginning Fund Balance</b>	<b>4,339,729</b>	<b>5,148,408</b>	<b>5,148,408</b>	<b>5,148,408</b>	<b>5,148,408</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,692,703</b>	<b>\$ 4,506,694</b>	<b>\$ 4,506,694</b>	<b>\$ 4,576,090</b>	<b>\$ 5,722,604</b>	<b>\$ (300,223)</b>

# 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.

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

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.



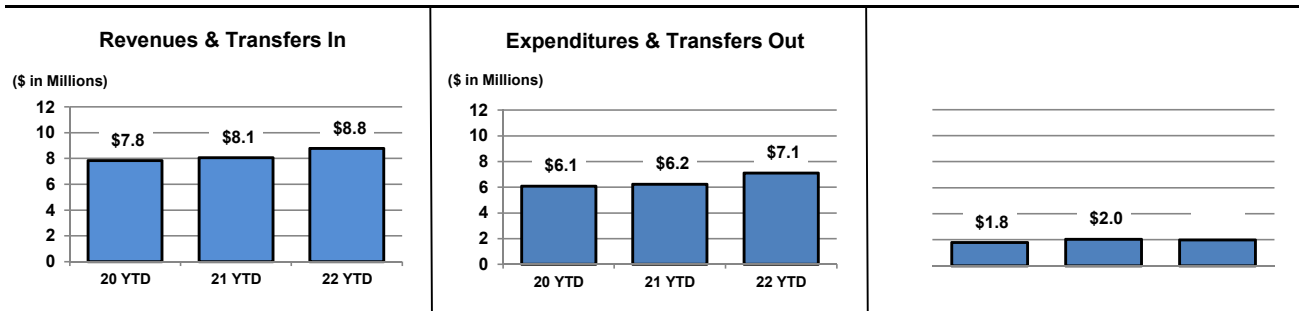
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
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	9,185,238	11,984,602	16,144,855	8,709,310	13,814,373	(2,330,482)
Charges for Services	9,374,366	29,094,970	29,094,970	11,404,431	18,102,525	(10,992,445)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	11,486	675	675	13,984	16,888	16,213
Reimbursements	29,782	39,278	39,278	29,834	40,056	778
Use of Money & Property	3,126	7,500	7,500	2,537	9,995	2,495
Transfers In & Other Proceeds	17,234	106,626	106,626	576,751	683,377	576,751
<b>Total Revenues &amp; Transfers In</b>	<b>18,621,232</b>	<b>41,233,651</b>	<b>45,393,904</b>	<b>20,736,845</b>	<b>32,667,214</b>	<b>(12,726,690)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 13,736,900	\$ 32,333,514	\$ 35,669,172	\$ 17,156,026	\$ 28,353,675	\$ (7,315,497)
Contractuals	6,038,523	12,306,476	12,944,831	7,238,737	7,246,546	(5,698,284)
Debt Service	-	-	-	-	-	-
Commodities	34,495	602,488	686,725	97,969	105,925	(580,800)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	21,179	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>19,831,096</b>	<b>45,242,478</b>	<b>49,300,728</b>	<b>24,492,732</b>	<b>35,706,147</b>	<b>(13,594,582)</b>
<b>Net Change in Fund Balance</b>	<b>(1,209,864)</b>	<b>(4,008,827)</b>	<b>(3,906,825)</b>	<b>(3,755,887)</b>	<b>(3,038,933)</b>	<b>(26,321,272)</b>
<b>Actual Beginning Fund Balance</b>	<b>12,831,353</b>	<b>12,955,612</b>	<b>12,955,612</b>	<b>12,955,612</b>	<b>12,955,612</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 11,621,489</b>	<b>\$ 8,946,785</b>	<b>\$ 9,048,787</b>	<b>\$ 9,199,725</b>	<b>\$ 9,916,679</b>	<b>\$ (26,321,272)</b>

# 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.



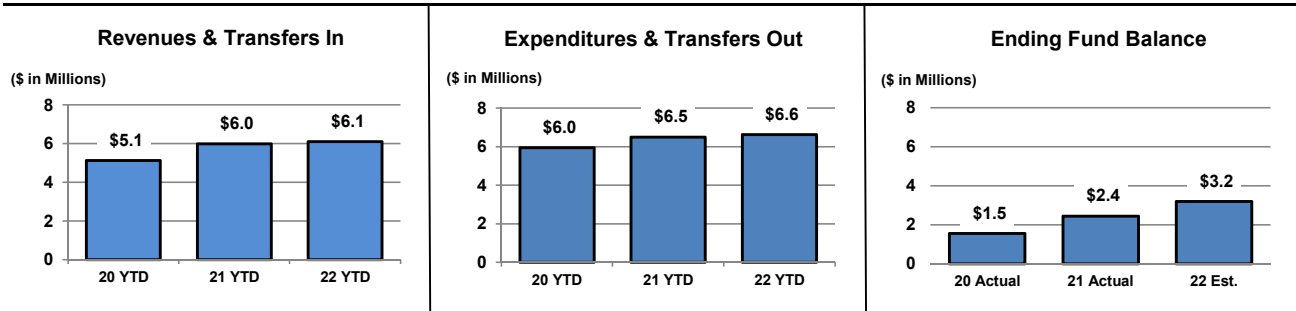
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
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	7,684,037	9,209,488	9,475,741	8,546,437	8,958,151	(517,590)
Charges for Services	312,119	365,994	365,994	220,604	432,909	66,915
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	8,070	100	100	3,246	7,212	7,112
Reimbursements	7,409	15,123	15,123	3,206	4,990	(10,133)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	48,892	825,000	825,000	-	-	(825,000)
<b>Total Revenues &amp; Transfers In</b>	<b>8,060,527</b>	<b>10,415,705</b>	<b>10,681,958</b>	<b>8,773,493</b>	<b>9,403,262</b>	<b>(1,278,696)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 5,332,160	\$ 8,899,765	\$ 8,899,765	\$ 5,781,293	\$ 7,855,169	\$ (1,044,596)
Contractuals	785,427	1,946,762	2,201,140	1,180,379	1,446,067	(755,074)
Debt Service	-	-	-	-	-	-
Commodities	109,966	216,632	228,507	130,921	163,138	(65,369)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>6,227,553</b>	<b>11,063,160</b>	<b>11,329,413</b>	<b>7,092,593</b>	<b>9,464,374</b>	<b>(1,865,040)</b>
<b>Net Change in Fund Balance</b>	<b>1,832,974</b>	<b>(647,455)</b>	<b>(647,455)</b>	<b>1,680,901</b>	<b>(61,111)</b>	<b>(3,143,735)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,780,276</b>	<b>2,041,055</b>	<b>2,041,055</b>	<b>2,041,055</b>	<b>2,041,055</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,613,250</b>	<b>\$ 1,393,600</b>	<b>\$ 1,393,600</b>	<b>\$ 3,721,956</b>	<b>\$ 1,979,944</b>	<b>\$ (3,143,735)</b>

# 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)

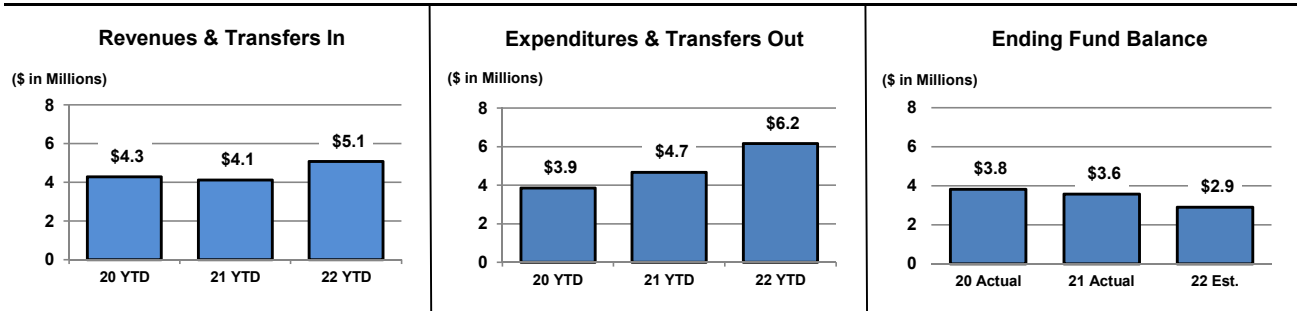
For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
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	5,836,941	8,411,709	9,057,858	5,546,556	8,266,592	(791,265)
Charges for Services	125,152	12,000	12,000	529,627	536,549	524,549
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	3,505	3,702	3,702
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	29,708	342,925	342,925	28,434	312,925	(30,000)
<b>Total Revenues &amp; Transfers In</b>	<b>5,991,801</b>	<b>8,766,634</b>	<b>9,412,783</b>	<b>6,108,122</b>	<b>9,119,768</b>	<b>(293,015)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,579,260	\$ 2,832,096	\$ 2,944,070	\$ 1,700,220	\$ 2,324,763	\$ (619,307)
Contractuals	4,867,782	6,058,894	6,742,738	4,678,171	5,784,630	(958,108)
Debt Service	-	-	-	-	-	-
Commodities	44,218	158,588	390,894	245,492	251,188	(139,706)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>6,491,260</b>	<b>9,049,578</b>	<b>10,077,702</b>	<b>6,623,883</b>	<b>8,360,580</b>	<b>(1,717,122)</b>
<b>Net Change in Fund Balance</b>	<b>(499,459)</b>	<b>(282,945)</b>	<b>(664,920)</b>	<b>(515,761)</b>	<b>759,187</b>	<b>(2,010,137)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,549,971</b>	<b>2,437,271</b>	<b>2,437,271</b>	<b>2,437,271</b>	<b>2,437,271</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,050,512</b>	<b>\$ 2,154,326</b>	<b>\$ 1,772,351</b>	<b>\$ 1,921,510</b>	<b>\$ 3,196,458</b>	<b>\$ (2,010,137)</b>



# 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)

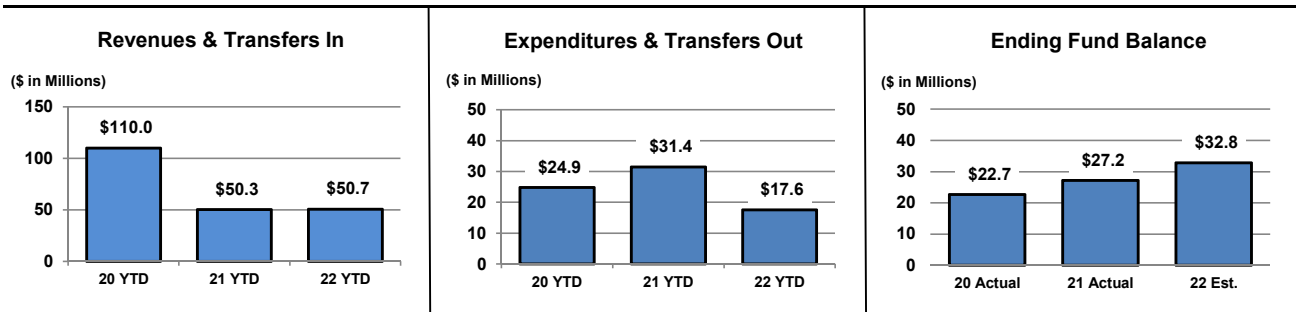
For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
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	3,816,501	6,097,648	11,436,928	4,749,579	9,012,989	(2,423,940)
Charges for Services	307,513	385,781	455,929	313,086	479,743	23,815
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(19,877)	1,729	1,729	1,258	1,669	(60)
Reimbursements	10,298	12,488	12,488	18,698	22,403	9,915
Use of Money & Property	-	-	-	262	264	264
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>4,114,434</b>	<b>6,497,645</b>	<b>11,907,073</b>	<b>5,082,883</b>	<b>9,517,068</b>	<b>(2,390,006)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 3,579,416	\$ 5,481,862	\$ 6,884,524	\$ 3,614,194	\$ 5,505,629	\$ (1,378,895)
Contractuals	874,646	1,477,307	4,715,833	2,120,809	3,838,206	(877,627)
Debt Service	-	-	-	-	-	-
Commodities	215,286	873,986	1,394,561	382,751	801,422	(593,139)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	44,065	44,065	44,065	(0)
<b>Total Expenditures &amp; Transfers Out</b>	<b>4,669,348</b>	<b>7,833,155</b>	<b>13,038,983</b>	<b>6,161,819</b>	<b>10,189,323</b>	<b>(2,849,661)</b>
<b>Net Change in Fund Balance</b>	<b>(554,914)</b>	<b>(1,335,510)</b>	<b>(1,131,910)</b>	<b>(1,078,936)</b>	<b>(672,255)</b>	<b>(5,239,666)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,821,072</b>	<b>3,562,390</b>	<b>3,562,390</b>	<b>3,562,390</b>	<b>3,562,390</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,266,158</b>	<b>\$ 2,226,880</b>	<b>\$ 2,430,480</b>	<b>\$ 2,483,454</b>	<b>\$ 2,890,135</b>	<b>\$ (5,239,666)</b>

# 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. A spending plan through the first quarter of 2022 is in place; a spending plan for the second quarter of 2022 through the end of the grant term will be proposed to the Commission in March 2022.



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

For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

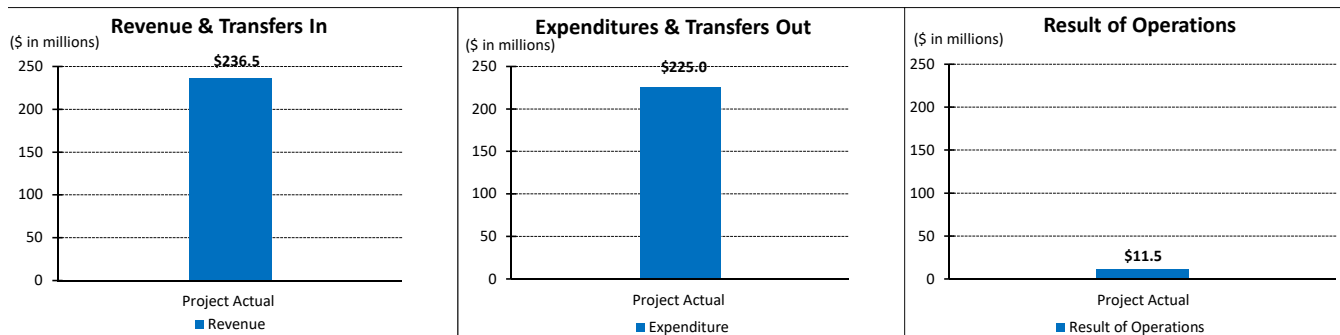
	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop	-	-	-	-	-	-
x	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	50,241,336	101,789	50,694,305	50,741,748	50,741,749	47,444
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	8,762	-	-	-	-	-
Use of Money & Property	2,680	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>50,252,778</b>	<b>101,789</b>	<b>50,694,305</b>	<b>50,741,748</b>	<b>50,741,749</b>	<b>47,444</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 8,695,975	\$ -	\$ 7,145,761	\$ 3,344,497	\$ 7,145,761	\$ -
Contractuals	23,168,038	7,500	28,480,061	11,171,696	28,480,062	1
Debt Service	-	-	-	-	-	-
Commodities	(445,073)	12,000	2,163,951	885,028	2,163,951	-
Capital Improvements	-	-	6,462,046	1,573,838	6,462,046	-
Capital Outlay	-	-	367,125	-	367,125	-
Transfers Out	-	-	576,751	576,751	576,751	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>31,418,940</b>	<b>19,500</b>	<b>45,195,695</b>	<b>17,551,809</b>	<b>45,195,696</b>	<b>1</b>
<b>Net Change in Fund Balance</b>	<b>18,833,838</b>	<b>82,289</b>	<b>5,498,611</b>	<b>33,189,939</b>	<b>5,546,053</b>	<b>47,445</b>
<b>Actual Beginning Fund Balance</b>	<b>22,656,346</b>	<b>27,240,529</b>	<b>27,240,529</b>	<b>27,240,529</b>	<b>27,240,529</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 41,490,184</b>	<b>\$ 27,322,818</b>	<b>\$ 32,739,140</b>	<b>\$ 60,430,468</b>	<b>\$ 32,786,582</b>	<b>\$ 47,445</b>

# 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 SMG, a private company specializing in arena facility management for more than 35 years. Under this arrangement, SMG is responsible for any operating losses during its contract and any profits will be split between the County and SMG based on a formula, providing the first \$400,000 of net income to SMG 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, SMG 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, SMG'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 SMG for any net operating losses on a monthly basis. SMG reimburse the County for any net operating profit in a month.



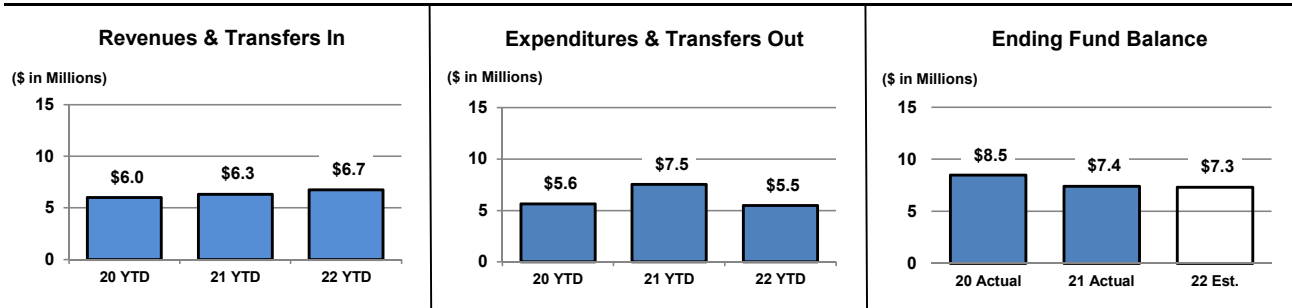
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

	Total Project				
	Budget		FY '05-FY '21 Amounts	FY 2022 Amounts	Total Amounts
	Original	Revised			
<b>Revenues &amp; transfers in</b>					
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	-	-	11,016,343	545,098	\$ 11,561,441
Miscellaneous	-	-	842,017	62	\$ 842,079
Reimbursements	-	-	1,765,367	-	\$ 1,765,367
Other proceeds	-	-	6,362,038	1,027,458	\$ 7,389,496
<b>Total revenues &amp; transfers in</b>	<b>184,528,042</b>	<b>205,500,000</b>	<b>236,523,670</b>	<b>1,572,618</b>	<b>238,096,288</b>
<b>Expenditures &amp; transfers out</b>					
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	11,478,509	3,437,349	\$ 14,915,858
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	13,542,808	5,639,727	\$ 19,182,535
<b>Total expenditures &amp; transfers out</b>	<b>184,528,042</b>	<b>211,408,448</b>	<b>224,982,568</b>	<b>9,077,076</b>	<b>234,059,644</b>
<b>Ending fund balance</b>			<b>\$ 11,541,102</b>		<b>\$ 4,036,644</b>

# 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.



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

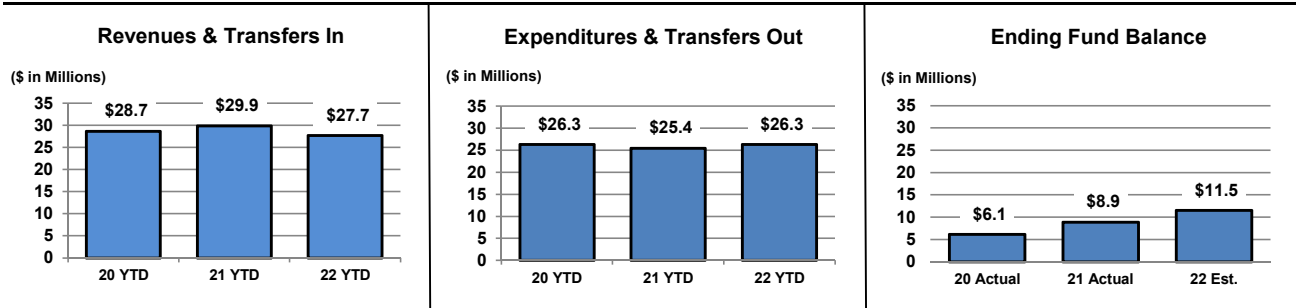
For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
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	5,790,073	8,840,633	8,840,633	6,517,899	8,191,335	(649,298)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	486,763	256,206	256,206	185,374	190,578	(65,628)
Reimbursements	33,624	45,300	45,300	33,952	45,281	(19)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>6,310,460</b>	<b>9,142,139</b>	<b>9,142,139</b>	<b>6,737,225</b>	<b>8,427,194</b>	<b>(714,945)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 747,340	\$ 1,089,710	\$ 1,089,710	\$ 728,593	\$ 998,838	\$ (90,872)
Contractuals	582,852	815,927	832,089	586,516	763,379	(68,709)
Debt Service	-	-	-	-	-	-
Commodities	3,136,172	3,250,043	3,265,882	3,161,633	3,253,071	(12,811)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	3,079,036	5,436,645	5,404,645	999,323	3,512,691	(1,891,954)
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>7,545,401</b>	<b>10,592,325</b>	<b>10,592,325</b>	<b>5,476,065</b>	<b>8,527,979</b>	<b>(2,064,346)</b>
<b>Net Change in Fund Balance</b>	<b>(1,234,940)</b>	<b>(1,450,187)</b>	<b>(1,450,187)</b>	<b>1,261,159</b>	<b>(100,786)</b>	<b>(2,779,291)</b>
<b>Actual Beginning Fund Balance</b>	<b>8,456,201</b>	<b>7,397,992</b>	<b>7,397,992</b>	<b>7,397,992</b>	<b>7,397,992</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 7,221,261</b>	<b>\$ 5,947,805</b>	<b>\$ 5,947,805</b>	<b>\$ 8,659,151</b>	<b>\$ 7,297,206</b>	<b>\$ (2,779,291)</b>

# 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.



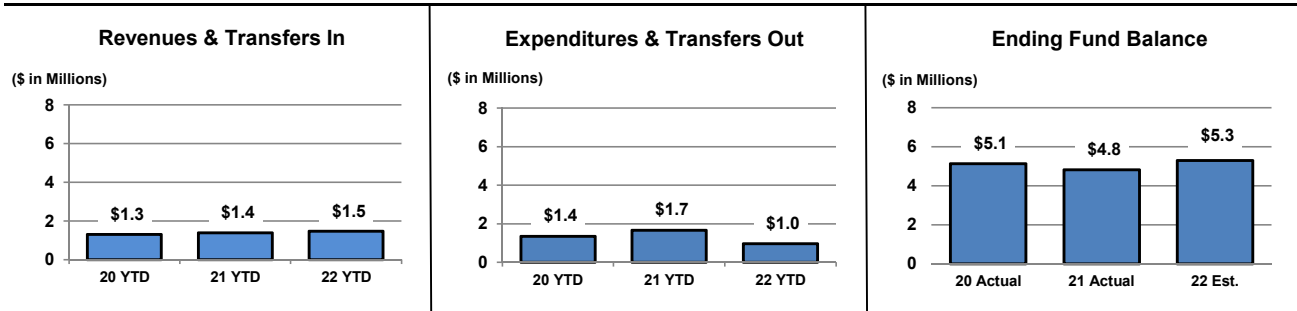
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD			
	Annual Budgeted Amounts		Annual Budgeted Amounts		YTD Actual Amounts	YTD Actual Amounts
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
<b>Revenues &amp; Transfers In</b>						
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	28,726,076	39,944,602	39,944,602	26,516,955	36,758,090	(3,186,512)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,137,725	1,183,486	1,183,486	1,158,197	1,676,436	492,950
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	29,835	29,835	-	5,389	(24,446)
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>29,863,802</b>	<b>41,157,923</b>	<b>41,157,923</b>	<b>27,675,152</b>	<b>38,439,915</b>	<b>(2,718,008)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 156,690	\$ 273,665	\$ 273,665	\$ 137,750	\$ 215,695	\$ (57,970)
Contractuals	25,270,034	41,499,697	41,499,697	26,138,681	35,571,517	(5,928,180)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>25,426,724</b>	<b>41,773,362</b>	<b>41,773,362</b>	<b>26,276,430</b>	<b>35,787,213</b>	<b>(5,986,149)</b>
<b>Net Change in Fund Balance</b>	<b>4,437,078</b>	<b>(615,439)</b>	<b>(615,439)</b>	<b>1,398,722</b>	<b>2,652,703</b>	<b>(8,704,157)</b>
<b>Actual Beginning Fund Balance</b>	<b>6,116,939</b>	<b>8,878,040</b>	<b>8,878,040</b>	<b>8,878,040</b>	<b>8,878,040</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 10,554,017</b>	<b>\$ 8,262,601</b>	<b>\$ 8,262,601</b>	<b>\$ 10,276,762</b>	<b>\$ 11,530,743</b>	<b>\$ (8,704,157)</b>

# 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)

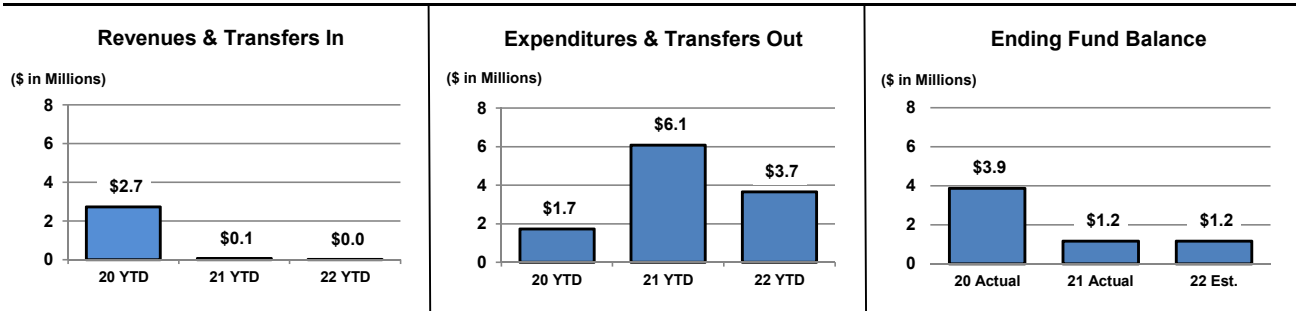
For the month ending September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
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	1,360,688	2,005,948	2,005,948	1,422,251	1,960,803	(45,145)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	5,892	-	-	706	802	802
Reimbursements	15,184	29,226	29,226	46,609	46,801	17,575
Use of Money & Property	-	20,380	20,380	-	123	(20,257)
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,381,763</b>	<b>2,055,554</b>	<b>2,055,554</b>	<b>1,469,567</b>	<b>2,008,529</b>	<b>(47,025)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 128,822	\$ 259,014	\$ 259,014	\$ 134,298	\$ 178,605	\$ (80,409)
Contractuals	1,497,495	1,902,626	1,842,626	775,031	1,287,329	(555,297)
Debt Service	-	-	-	-	-	-
Commodities	44,148	-	60,000	55,094	60,902	902
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,670,465</b>	<b>2,161,640</b>	<b>2,161,640</b>	<b>964,423</b>	<b>1,526,836</b>	<b>(634,805)</b>
<b>Net Change in Fund Balance</b>	<b>(288,702)</b>	<b>(106,087)</b>	<b>(106,087)</b>	<b>505,144</b>	<b>481,693</b>	<b>(681,830)</b>
<b>Actual Beginning Fund Balance</b>	<b>5,117,362</b>	<b>4,805,190</b>	<b>4,805,190</b>	<b>4,805,190</b>	<b>4,805,190</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 4,828,660</b>	<b>\$ 4,699,103</b>	<b>\$ 4,699,103</b>	<b>\$ 5,310,334</b>	<b>\$ 5,286,883</b>	<b>\$ (681,830)</b>

# 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 September 30, 2022, with comparative actuals ending September 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
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	11,487	6,575	6,575	2,000	2,300	(4,275)
Reimbursements	48,000	99,724	99,724	12,078	12,251	(87,473)
Use of Money & Property	-	6,058	6,058	-	777	(5,281)
Transfers In & Other Proceeds	-	1,500,000	1,500,000	-	3,778,959	2,278,959
<b>Total Revenues &amp; Transfers In</b>	<b>59,487</b>	<b>1,612,357</b>	<b>1,612,357</b>	<b>14,078</b>	<b>3,794,287</b>	<b>2,181,930</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 113,719	\$ 237,372	\$ 237,372	\$ 164,425	\$ 224,528	\$ (12,844)
Contractuals	5,624,319	2,020,872	5,324,286	3,464,209	3,541,079	(1,783,207)
Debt Service	-	-	-	-	-	-
Commodities	350,068	16,388	273,888	23,937	28,680	(245,208)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>6,088,106</b>	<b>2,274,632</b>	<b>5,835,546</b>	<b>3,652,571</b>	<b>3,794,287</b>	<b>(2,041,260)</b>
<b>Net Change in Fund Balance</b>	<b>(6,028,619)</b>	<b>(662,275)</b>	<b>(4,223,189)</b>	<b>(3,638,493)</b>	<b>0</b>	<b>140,670</b>
<b>Actual Beginning Fund Balance</b>	<b>3,855,478</b>	<b>1,156,255</b>	<b>1,156,255</b>	<b>1,156,255</b>	<b>1,156,255</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ (2,173,141)</b>	<b>\$ 493,980</b>	<b>\$ (3,066,934)</b>	<b>\$ (2,482,238)</b>	<b>\$ 1,156,255</b>	<b>\$ 140,670</b>

2022

# 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 \$1.1 million 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 budgeted funding, with \$37,722 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 2013 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 million is available. The final 2015 projects were active until December 2017, and they remain open for administrative reasons.
- **2017:** Budgeted funding for the 2017 CIP totals \$6.5 million, with \$6.2 million committed and \$0.4 million available. Significant projects include the Law Enforcement Training Center and two bridge projects.
- **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 several road and bridge projects.
- **2019:** Budgeted funding for the 2019 CIP totals \$11.7 million, with \$11.2 million committed and \$0.5 million available. Significant current projects include replacing Fire Station 31, upgrading the Juvenile Detention Facility cameras and recording system, and one drainage project.
- **2020:** Budgeted funding for the 2020 CIP totals \$6.5 million with \$3.8 million committed and \$2.7 million available. Significant current projects include expanding the courtroom on the eleventh floor of the Sedgwick County Courthouse and numerous road and bridge projects.
- **2021:** Budgeted funding for the 2021 CIP totals \$8.6 million with \$3.9 million committed and \$4.8 million available. Significant current projects include the Elections Building, replacing the Heating, Ventilation, and Air Conditioning (HVAC) at the Juvenile Residential Facility, and numerous road and bridge projects.
- **2022:** Budgeted funding for the 2022 CIP totals \$110.2 million with \$77.4 million committed and \$32.7 million available. Significant projects include the Community Crisis Center Expansion, the Household Hazardous Waste Facility Expansion, and numerous road and bridge projects.

## 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
<b>2005</b>									
<b>Facility</b>									
57011-551	Operations Reserve	Ongoing	Special LST	-	1,094,953	-	1,094,953	-	TBD
	<b>Annual Total</b>			-	<b>1,094,953</b>	-	<b>1,094,953</b>	-	
<b>2012</b>									
<b>Facility</b>									
14971-234	Relocate Fire Station 36	Completed	Cash	2,240,519	1,790,429	1,790,429	-	-	12/31/2012
<b>Drainage</b>									
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Design	Cash	-	178,000	140,278	37,722	-	12/31/2023
	<b>Annual Total</b>			<b>2,240,519</b>	<b>1,968,429</b>	<b>1,930,707</b>	<b>37,722</b>	-	
<b>2013</b>									
<b>Facility</b>									
17975-234	Update master control adult detention	Completed	Cash	2,022,322	2,806,434	2,806,434	-	-	12/31/2017
	<b>Annual Total</b>			<b>2,022,322</b>	<b>2,806,434</b>	<b>2,806,434</b>	-	-	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2015</b>									
<b>Facility</b>									
12987-402	Construct EMS Garage Facility	Not Started	Bond	257,740	-	-	-	-	TBD
<b>Roads</b>									
21534-231	R326 S Area Pkwy System Prelim Study	Completed	LST	500,000	500,000	454,500	45,500	49,500	12/31/2017
<b>Bridges</b>									
21567-403	B462 Bike/Ped Bridge/Repairs over WVCFC	Completed	Bond	8,430	562,001	562,000	1	-	12/31/2017
				<b>Annual Total</b>	<b>1,062,001</b>	<b>1,016,500</b>	<b>45,501</b>	<b>49,500</b>	
<b>2017</b>									
<b>Facility</b>									
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	6,126,222	5,891,391	234,831	-	12/31/2017
<b>Bridges</b>									
21494-231	B485 151st St W over Ninnescah-17	Design	LST	350,000	287,800	226,666	61,134	-	12/31/2023
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Ongoing	LST	200,000	100,000	45,151	54,849	2,700	TBD
				<b>Annual Total</b>	<b>6,050,000</b>	<b>6,163,209</b>	<b>350,813</b>	<b>2,700</b>	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2018</b>									
<b>Roads</b>									
21013-230	Cherese Woods Benefit District	Completed	Bond	-	605,000	441,098	163,902	200,599	03/01/2019
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	-	08/01/2020
<b>Bridges</b>									
21005-230	B472 295th St. W. btw 45th & 53rd St. N.	Completed	Bond	40,000	605,000	478,481	126,519	-	09/10/2018
<b>Annual Total</b>				<b>40,000</b>	<b>1,960,000</b>	<b>1,147,725</b>	<b>812,275</b>	<b>200,599</b>	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2019</b>									
<b>Facility</b>									
14976-241	Replace Fire Station 31	Post-Construction & Occupancy	Cash	-	2,410,558	2,403,354	7,204	32,449	04/28/2021
33004-230	JDF Security Cam Record & View Upgrade	Post-Construction & Occupancy	Cash	-	786,860	780,529	6,331	-	07/30/2020
62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash	712,132	1,079,558	788,340	291,217	10,053	TBD
91006-230	ADF 1st Floor & Courthouse Space	Post-Construction & Occupancy	Bond	-	6,714,688	6,494,043	220,645	11,752	03/31/2021
91008-230	Security Camera Upgrade/Standardization	Post-Construction & Occupancy	Cash	-	570,200	553,766	16,434	-	12/31/2019
93001-230	County Administration Building	Not Started	Cash	-	134,387	133,873	514	-	TBD
<b>Drainage</b>									
23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Design	Cash	-	38,205	38,205	-	-	12/31/2023
<b>Annual Total</b>				<b>712,132</b>	<b>11,734,455</b>	<b>11,192,109</b>	<b>542,346</b>	<b>54,253</b>	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2020</b>									
<b>Facility</b>									
19001-230	11th Floor Courtroom Expansion	Post-Construction & Occupancy	Cash	-	142,460	142,460	-	-	04/30/2020
91009-230	Energy Savings	Not Started	Cash	-	225,486	-	225,486	-	TBD
<b>Roads</b>									
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 Shlder from 53rd to 69th N	Design	LST	-	115,000	110,550	4,450	-	12/31/2024
21472-231	R351 Intersection Impvmt 55th S Meridian	Completed	Bond	-	750,000	464,576	285,424	-	02/01/2021
21473-231	R350 County Rds Gravel/Cold Mix Rplmnt	Not Started	LST	-	-	-	-	-	TBD
21484-231	R348 Pave 135th W north of 53rd N	Right Of Way Acquisition R/W	LST	-	350,000	46,760	303,240	-	TBD

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2020</b>									
<b>Bridges</b>									
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	19,141	04/30/2023
21465-231	B504 Rehab on 151st W over Arkansas Riv.	Construction	LST	-	60,000	55,000	5,000	-	10/13/2022
21468-231	B491 71st S S btwn Webb & Greenwich pt 1	Completed	Bond	-	546,868	546,868	-	-	10/01/2021
21470-231	B485 Replace on 151st W over Ninnescah	Design	LST	-	50,000	-	50,000	-	12/31/2023
21479-231	B495 247th W btwn 77th & 85th N	Completed	Bond	-	691,379	549,050	142,328	-	03/24/2021
21505-231	B489 Hydraulic btw 111th & 119th St. S.	Completed	LST	200,000	899,995	418,855	481,140	-	03/19/2021
<b>Annual Total</b>				<b>200,000</b>	<b>6,529,408</b>	<b>3,836,757</b>	<b>2,692,651</b>	<b>19,141</b>	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2021</b>									
<b>Facility</b>									
33006-230	JRF HVAC System Replacement	Design	Cash	-	366,253	70,697	295,556	7,210	05/31/2023
66001-230	County Elections Building	Not Started	Cash	-	3,000,000	-	3,000,000	-	TBD
<b>Drainage</b>									
23003-230	Spring Creek/Derby Erosion Design	Design	Cash	-	75,000	72,800	2,200	12,856	01/31/2023
<b>Roads</b>									
21448-231	R360 77th N & Seneca Improvements	Construction	LST	-	429,201	429,201	-	-	04/30/2022
<b>Bridges</b>									
21449-231	B517 Rehab 63rd St S over Arkansas River	Design	LST	-	310,238	235,238	75,000	40,587	12/31/2025
21450-231	B516 Tracy btwn 103rd & Diagonal	Not Started	LST	-	70,000	-	70,000	-	TBD
21453-231	B512 Rehab on Zoo at MS Mitchell Floodwa	Design	LST	-	100,000	86,620	13,380	28,378	12/31/2023
21476-231	B500 103rd S btwn 119th & 135th W	Construction	Bond	-	750,000	49,800	700,200	-	08/30/2023
21477-231	B497 Ridge btwn 39th & 47th S.	Completed	Bond	-	978,000	859,474	118,526	485,127	03/30/2022
21478-231	B496 183rd W btwn 45th & 53rd N	Construction	Bond	-	1,189,762	850,073	339,689	49,879	03/31/2023
21480-231	B493 199th W btwn Central & 13th N	Construction	Bond	-	1,355,382	1,205,318	150,064	78,508	05/31/2023
<b>Annual Total</b>							<b>4,764,615</b>	<b>702,545</b>	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2022</b>									
<b>Facility</b>									
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	110,000	664,500	663,290	1,210	17,995	TBD
17005-230	ADF Lock replcmnt & camera/video update	Construction	Cash	-	987,185	424,425	562,760	254,655	12/31/2022
31001-230	Community Crisis Center Expansion	Not Started	Bond	-	15,495,222	-	15,495,222	-	TBD
31002-230	COMCARE Peer Housing	Not Started	Bond	-	599,607	-	599,607	-	12/31/2023
38001-230	Health Department Flooring at 1900 E 9th	Construction	Cash	-	196,421	25,701	170,720	-	12/31/2022
38002-230	Health Dept. West Clinic Remodel	Not Started	Bond	-	3,615,894	873,401	2,742,493	873,401	07/23/2023
43001-230	HHW Facility Expansion	Design	Bond	-	1,177,795	66,596	1,111,199	53,294	07/31/2023
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	548,203	473,009	75,194	145,600	TBD
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	-	232,424	186,630	45,794	-	TBD
91010-230	Main Courthouse Chiller Rebuild	Construction	Bond	-	300,838	133,121	167,717	-	12/31/2022
91011-230	Main Courthouse Cooling Tower	Not Started	Bond	-	770,907	59,355	711,552	-	12/31/2023
91012-230	ADF Secondary Domestic Water Main Supply	Not Started	Bond	-	304,723	-	304,723	-	12/31/2022
91013-230	ADF Relocate Electrical Busway	Not Started	Bond	-	603,274	19,600	583,674	-	12/31/2022
91014-230	ADF Exterior Light Poles & Fixture Rplmt	Not Started	Cash	-	161,896	152,615	9,281	-	12/31/2022
<b>Drainage</b>									
23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	500,000	3,457,500	2,326,976	1,130,524	698,056	TBD
23004-230	D21 Drainage SW of Haysville	Design	Cash	-	125,000	-	125,000	-	12/31/2023

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2022</b>									
<b>Roads</b>									
21439-231	R361 Woodlawn Improvements	Construction	Cash	-	572,659	572,659	-	572,659	12/31/2022
21444-231	R358 Maple Bike Path frm Pike to 183rd W	Design	LST	-	135,000	125,000	10,000	-	12/31/2025
21445-231	R354 Ridge Rd Shldrs from 69th to 85th N	Design	LST	-	100,000	85,000	15,000	-	12/31/2025
21446-231	R353 Ridge Rd Shldrs from 53rd to 69th N	Design	LST	-	75,000	-	75,000	-	12/31/2024
21447-231	R350 County Rds Gravel /Cold Mix Replace	Not Started	LST	-	1,500,000	-	1,500,000	-	TBD
21458-231	R359 95 S for 1/2 mi. E of 135 W	Construction	LST	-	1,100,000	1,033,060	66,940	512,945	11/30/2022
21459-231	R357 61st N from 151st W to 1/2 mi. W	Design	LST	-	152,000	52,000	100,000	16,486	06/30/2023
21460-231	R356 151St N frm 53rd N to K-96	Design	LST	-	600,000	188,000	412,000	73,368	06/30/2023
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Right Of Way Acquisition R/W	LST	661,000	3,300,000	3,300,000	-	1,000,000	TBD
21502-231	R264 Improve Drainage County RoW 2017+	Ongoing	LST	500,000	2,900,000	2,321,488	578,512	219,652	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	19,916,667	64,635,967	59,940,922	4,695,045	5,471,755	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	400,000	1,356,277	849,633	506,644	29,204	TBD

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2022</b>									
<b>Bridges</b>									
21440-231	B518 79th St. S. btwn West & Meridian	Design	LST	-	5,000	-	5,000	-	03/31/2024
21441-231	B505 Ridge Rd. over Arkansas River	Construction	Bond/LS T	-	610,000	566,884	43,116	-	04/30/2023
21442-231	B504 151st St W over Arkansas River	Construction	Bond/LS T	-	500,000	464,939	35,061	259,308	10/13/2022
21443-231	B503 21st S N btwn 391st & 407th St W	Design	LST	-	100,000	84,000	16,000	9,991	TBD
21451-231	B515 151st W btwn 101st & 109th N	Design	LST	-	140,000	67,000	73,000	20,100	TBD
21452-231	B514 87th S btwn Seneca & Broadway	Design	LST	-	150,000	95,000	55,000	53,200	12/31/2025
21454-231	B509 215th S W btwn 31st S & MacArthur	Design	LST	-	150,000	44,500	105,500	21,872	12/31/2024
21455-231	B508 21st S N btwn 375th & 391st S W	Construction	Bond/LS T	-	270,000	53,735	216,265	5,735	05/31/2023
21456-231	B502 Greenwich btwn 109th & 117th St N	Design	LST	-	165,000	65,000	100,000	36,847	12/31/2024
21457-231	B498 143rd E btwn Pawnee & 31st S	Design	LST	-	150,000	49,500	100,500	21,035	12/31/2024
21462-231	B507 Greenwich btwn 117th & 125th N.	Completed	Bond/LS T	-	741,618	666,618	75,000	460,566	09/29/2022
21463-231	B506 85th St N btwn Oliver & Woodlawn	Construction	Bond/LS T	-	870,000	773,790	96,210	53,080	05/31/2023
21466-231	B494 143rd St E btwn 69th & 77th N	Construction	LST	-	650,000	634,325	15,675	-	03/31/2023
<b>Annual Total</b>				<b>22,257,635</b>	<b>110,169,911</b>	<b>77,437,773</b>	<b>32,732,138</b>	<b>10,880,804</b>	
<b>Total All Years</b>				<b>34,288,778</b>	<b>152,463,450</b>	<b>109,390,435</b>	<b>43,073,015</b>	<b>11,909,542</b>	

Fund	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
<b>Summary Total by Fund</b>						
	Sales Tx Road/Bridge	-	6,784,612	5,048,380	1,736,231	613,514
	Sales Tx Road/Bridge	-	2,991,618	2,525,966	465,652	778,689
	Sales Tx Road/Bridge	-	572,659	572,659	-	572,659
	Sales Tx Road/Bridge	22,727,667	81,811,479	71,654,838	10,156,641	7,626,761
	Sales Tx Road/Bridge	-	1,295,000	990,900	304,100	-
	Fire Dist Spec Equip	-	2,410,558	2,403,354	7,204	32,449
	Bldg & Equipment	257,740	-	-	-	-
	Bldg & Equipment	-	37,963,072	37,963,072	-	-
	Str Bdge & Oth Const	8,430	562,001	562,000	1	-
	Arena Construction	-	3,081,748	1,986,795	1,094,953	-
	Capital Improvements	40,000	32,557,948	9,161,390	23,396,558	1,139,046
	Capital Improvements	11,254,941	26,717,493	20,486,719	6,230,774	1,177,022
	Capital Improvements	37,784	3,869,021	2,710,838	1,158,183	1,940
	<b>Total All Funds</b>	<b>\$ 34,326,562</b>	<b>\$ 200,617,209</b>	<b>\$ 156,066,911</b>	<b>\$ 44,550,298</b>	<b>\$ 11,942,080</b>
<b>Summary Total by Project Type</b>						
	Bridges	798,430	14,326,264	10,656,728	3,669,536	1,646,054
	Drainage	500,000	3,873,705	2,578,259	1,295,446	710,913
	Facility	11,050,465	99,751,135	70,618,635	29,132,500	1,438,945
	Roads	21,977,667	82,666,105	72,213,289	10,452,816	8,146,168
	<b>Total All Project Types</b>	<b>\$ 34,326,562</b>	<b>\$ 200,617,209</b>	<b>\$ 156,066,911</b>	<b>\$ 44,550,298</b>	<b>\$ 11,942,080</b>

2022

# Fund STATEMENTS



# Fund Statements

## Government-Wide Financial Statements

The government-wide financial statements, which are done in accordance with GAAP, are designed to provide a broad overview of the County's finances, in a manner similar to a private-sector business. The government-wide financial statements consist of the *Statement of Net Position* and the *Statement of Activities* which can be found on pages 57-59 of this report. The *Statement of Net Position* presents information regarding the County's assets and liabilities, with the difference between the two reported as *net position*. The *Statement of Activities* presents information showing how net position changed during the reporting period. It is important to note that over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

Highlights of the government-wide financial statements as of and for the period ending September 30, 2022 are as follows:

- Total assets of the County exceeded liabilities by \$535.9 million, representing net position. Of this amount, \$51.2 million is reported as unrestricted net position.
- The largest portion of the County's net position (52.2 percent) consists of its investment in capital assets (e.g., land, buildings, machinery and equipment net of depreciation), less any outstanding debt used to acquire those assets. Although the County's investment in capital assets is reported net of related debt, it is important to remember that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.
- Program expenses exceeded revenues by \$99.9 million, reflecting the extent to which various County functions are supported by other general revenue streams, including property tax, sales taxes, other taxes, and investment earnings. The net deficiency of program revenues under expenses is offset by general revenues and transfers of \$228.5 million, resulting in a \$128.6 million, or 19.1

percent, increase in net position since the first of the year.

## 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 60 and 61) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 62 and 63) 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 66-81 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 64 and 65). 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 82-85 of this report.

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending September 30, 2022 are as follows:

- The following table depicts the financial position at September 30 and shows how fund balances changed in the major and other governmental funds:

**Combined Financial Statements**

Governmental Fund Type	September 30, 2022 Fund Balance	Change in Fund Balance
General	\$ 128,653,810	\$ 40,367,340
Fed/State Assistance	98,229,399	67,162,217
Public Building Commission	857,461	(612,990)
Debt Service	663,658	-810,900
Debt Proceeds	5,025,265	(14,174)
Other	84,327,174	13,964,391
<b>Totals</b>	<b>\$ 317,756,767</b>	<b>\$ 120,055,884</b>

- Net position of the Arena Fund (the County’s only Enterprise Fund) totaled \$133.5 million at September 30. Of this amount, \$129.5 million is invested in capital assets and \$4.0 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled almost \$38.8 million. Of this amount, \$11.4 million is invested in capital assets and \$27.4 million represents unrestricted net position.
- Governmental funds revenues were \$394.2 million for the period ending September 30, 2022, an increase of \$4.0 million compared to 2021. Property tax revenue was up \$4.3 million from the same time period last year. Intergovernmental revenue decreased \$4.4 million and charges for services increased \$2.6 million from 2021 to 2022. Sales tax revenue increased \$3.8 million for 2022.
- Governmental funds expenditures were \$271.4 million as of September 30, 2022, a decrease of \$23.3 million from the same period last year. General government expenditures decreased \$24.6 million from 2021 to 2022. Public safety expenditures decreased \$1.6 million. Culture and recreation expenses decreased \$1.7 million from last year and capital outlay expenses decreased by \$1.0 million from last year.
- The unrestricted fund balances of the governmental funds totaled \$161.8 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 \$0.9 million, a decrease of \$0.6 million since the end of 2021. 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 is \$0.7 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 \$5.0 million, with a decrease of \$15,000 since the end of 2021.

# SEDGWICK COUNTY, KANSAS

## Statement of Net Position

September 30, 2022

	Primary Government		Total
	Governmental Activities	Business-type Activities	
<b>Assets</b>			
Cash, including investments	\$ 339,573,010	\$ 4,510,656	\$ 344,083,666
Receivables, net	98,153,318	-	98,153,318
Due from other agencies	11,935	-	11,935
Inventories, at cost	774,703	-	774,703
Prepaid items	2,329,526	-	2,329,526
Restricted assets:			
Cash, including investments	839,277	-	839,277
Capital assets:			
Land and construction in progress	63,266,543	16,302,453	79,568,996
Other capital assets, net of depreciation	359,506,647	113,181,789	472,688,436
<b>Total assets</b>	<b>864,454,959</b>	<b>133,994,898</b>	<b>998,449,857</b>
<b>Deferred Outflows of Resources</b>			
Deferred refunding	19,043	-	19,043
Deferred outflows-other postemployment benefits	3,240,346	-	3,240,346
Deferred outflows-pensions	37,426,836	-	37,426,836
<b>Total deferred outflows of resources</b>	<b>40,686,225</b>	<b>-</b>	<b>40,686,225</b>
<b>Liabilities</b>			
Accounts payable and other current liabilities	1,670,209	-	1,670,209
Accrued interest payable	1,915,098	-	1,915,098
Unearned revenue	38,070,789	-	38,070,789
Due to other entities	1,022,676	-	1,022,676
Other liabilities	-	-	-
Noncurrent liabilities:			
Due within one year	21,603,028	-	21,603,028
Due in more than one year	264,235,216	-	264,235,216
<b>Total liabilities</b>	<b>328,517,016</b>	<b>-</b>	<b>328,517,016</b>
<b>Deferred Inflows of Resources</b>			
Deferred property tax revenue	3,126,965	-	3,126,965
Deferred inflows-other postemployment benefits	3,455,049	-	3,455,049
Deferred inflows-pensions	43,191,206	-	43,191,206
<b>Total deferred inflows of resources</b>	<b>49,773,220</b>	<b>-</b>	<b>-</b>
<b>Net Position</b>			
Net investment in capital assets	345,143,277	-	345,143,277
Invested in capital assets	-	129,484,242	129,484,242
Restricted for:			
Capital improvements	23,369,100	-	23,369,100
Debt service	1,984,001	-	1,984,001
Federal/State assistance	73,623,965	-	73,623,965
Community Development	2,943,219	-	2,943,219
Equipment and technology improvements	1,890,094	-	1,890,094
Fire protection	14,278,062	-	14,278,062
Court operations	2,389,131	-	2,389,131
Other purposes	26,356,008	-	26,356,008
Unrestricted (Deficit)	34,419,774	16,758,174	51,177,948
<b>Total net position</b>	<b>\$ 526,396,631</b>	<b>\$ 133,994,898</b>	<b>\$ 660,845,846</b>



# SEDGWICK COUNTY, KANSAS

## Statement of Activities

For the Six Months Ended September 30, 2022

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 60,693,162	\$ 18,279,256	\$ 78,260,100	\$ -
Public safety	114,683,486	19,310,935	11,347,979	-
Public works	18,126,623	2,144,587	2,412,120	448,042
Health and welfare	44,802,953	13,089,368	18,486,409	-
Cultural and recreation	9,664,588	431,621	24,036	-
Community development	8,564,555	9,361	141,818	-
Interest on long-term debt	16,276,547	-	-	-
Total governmental activities	<u>272,811,914</u>	<u>53,265,128</u>	<u>110,672,462</u>	<u>448,042</u>
Business-type activities:				
Arena	(2,823,803)	425,160	5,277,928	-
Total business-type activities	<u>(2,823,803)</u>	<u>425,160</u>	<u>5,277,928</u>	<u>-</u>
Total primary government	<u>\$ 269,988,111</u>	<u>\$ 53,690,288</u>	<u>\$ 115,950,390</u>	<u>\$ 448,042</u>

General revenues:  
 Property taxes  
 Sales taxes  
 Other taxes  
 Investment earnings  
 Total general revenues

Change in net position  
 Net position, beginning of year  
 Net position, end of period

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ 35,846,194	\$ -	\$ 35,846,194
(84,024,572)	-	(84,024,572)
(13,121,874)	-	(13,121,874)
(13,227,176)	-	(13,227,176)
(9,208,931)	-	(9,208,931)
(8,413,376)	-	(8,413,376)
(16,276,547)	-	(16,276,547)
<u>(108,426,282)</u>	<u>-</u>	<u>(108,426,282)</u>
-	8,526,891	8,526,891
-	<u>8,526,891</u>	<u>8,526,891</u>
(108,426,282)	8,526,891	(99,899,391)
192,067,213	-	192,067,213
29,568,607	-	29,568,607
3,100,939	-	3,100,939
3,766,126	-	3,766,126
<u>228,502,885</u>	<u>-</u>	<u>228,502,885</u>
120,076,603	8,526,891	128,603,494
406,320,028	137,241,514	543,561,542
<u>\$ 526,396,631</u>	<u>\$ 145,768,405</u>	<u>\$ 672,165,036</u>

**SEDGWICK COUNTY, KANSAS**

*Balance Sheet*

**Governmental Funds**

September 30, 2022

*(with comparative totals for September 30, 2021)*

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
<b>Assets:</b>			
Cash, including investments	\$ 117,030,677	\$ 98,154,918	\$ 18,183
Restricted investment	-	-	839,277
Advance receivable	3,676,840	-	-
Due from other funds	326,864	-	-
Due from other agencies	1,291	10,144	-
Accounts receivable	3,652,136	774,272	-
Property tax receivable	2,512,411	-	-
Sales tax receivable	3,483,254	-	-
Interest receivable	316,439	-	-
Prepaid items	2,025,526	-	-
Lease receivable	-	-	80,122,456
Notes receivable	0	-	-
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	13,746	26,371	-
<b>Total assets</b>	<b>\$ 133,039,184</b>	<b>\$ 98,965,705</b>	<b>\$ 80,979,916</b>
<b>Liabilities:</b>			
Accounts payable	556,565	833,859	-
Accrued wages	-	-	-
Advance - grants	-	-	-
Unearned revenue	-	-	38,070,789
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	962,050	626	-
Other liabilities	-	-	-
<b>Total liabilities</b>	<b>1,518,615</b>	<b>834,485</b>	<b>38,070,789</b>
<b>Deferred Inflows of Resources:</b>			
Deferred property tax revenue	2,512,411	-	-
Unavailable revenue - accounts receivable	-	-	-
Deferred lease receivable	-	-	42,051,667
Deferred notes receivable	-	-	-
Unavailable revenue - special assessments	-	-	-
<b>Total deferred inflows of resources</b>	<b>2,512,411</b>	<b>-</b>	<b>42,051,667</b>
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Inventories	\$ 13,746	\$ 26,371	\$ -
Advance receivable	3,676,840	-	-
Lease receivable	-	-	-
Notes receivable	0	-	-
Prepaid items	2,025,526	-	-
<b>Restricted:</b>			
General Government	8,193,695	66,127,840	-
Debt Service	-	-	18,183
Public Safety	-	5,724,314	-
Public Works	-	-	-
Health and Welfare	-	1,910,429	-
Culture and Recreation	-	-	-
Community Development	-	4,004,006	839,277
Capital Outlay	-	-	-
<b>Committed:</b>			
Public Safety	-	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	2,440,124	-
<b>Assigned:</b>			
General Government	29,446,392	-	-
Public Safety	-	167,848	-
Public Works	-	-	-
Health and Welfare	-	17,816,970	-
Culture and Recreation	-	-	-
Community Development	-	-	-
Capital Outlay	-	-	-
Unassigned	85,297,603	-	-
<b>Total fund balance</b>	<b>128,653,802</b>	<b>98,229,396</b>	<b>857,460</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 132,684,828</b>	<b>\$ 99,063,881</b>	<b>\$ 80,979,916</b>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2022	2021
\$ 663,654	\$ 4,245,798	\$ 88,426,718	\$ 308,539,948	\$ 277,471,536
-	-	-	839,277	827,678
-	-	-	3,676,840	3,939,382
-	779,470	-	1,106,334	1,699,384
-	-	500	11,935	155,892
-	-	1,150	4,427,558	4,534,555
203,430	-	411,124	3,126,965	-
-	-	3,483,254	6,966,508	5,927,662
-	-	-	316,439	175,218
-	-	-	2,025,526	2,099,975
-	-	-	80,122,456	82,620,350
-	-	-	0	468,022
-	-	-	-	-
1,380,727	-	-	1,380,727	3,573,257
1,810,744	-	-	1,810,744	-
-	-	450,011	490,128	486,096
<b>\$ 4,058,555</b>	<b>\$ 5,025,268</b>	<b>\$ 92,772,757</b>	<b>\$ 414,841,385</b>	<b>\$ 383,979,007</b>
-	-	220,265	1,610,689	2,305,769
-	-	-	-	-
-	-	-	-	-
-	-	-	38,070,789	-
-	-	1,106,333	1,106,333	1,699,384
-	-	3,676,840	3,676,840	3,939,382
-	-	60,000	1,022,676	345,805
-	-	-	-	-
-	-	5,063,438	45,487,327	8,290,340
203,430	-	411,124	3,126,965	-
-	-	-	-	869,591
-	-	-	42,051,667	82,620,350
-	-	-	-	-
3,191,471	-	-	3,191,471	3,573,253
3,394,901	-	411,124	48,370,103	87,063,194
\$ -	\$ -	\$ 450,011	\$ 490,128	486,096
-	-	-	3,676,840	3,939,382
-	-	-	-	-
-	-	-	0	468,022
-	-	-	2,025,526	2,099,975
-	-	3,681,193	78,002,728	9,823,507
663,654	-	25,791	707,628	754,567
-	-	21,573,224	27,297,538	67,943,473
-	-	5,647,298	5,647,298	3,419,381
-	-	3,338,800	5,249,229	5,868,211
-	-	174,288	174,288	151,212
-	-	2,394,861	7,238,144	7,000,091
-	5,025,268	23,369,100	28,394,368	25,730,571
-	-	4,313,757	4,325,251	4,282,897
-	-	8,367,157	8,367,157	7,850,982
-	-	-	2,440,124	1,823,368
-	-	-	-	-
-	-	-	29,446,392	5,624,035
-	-	3,597,498	3,765,346	4,060,026
-	-	455,798	455,798	927,474
-	-	-	17,816,970	18,339,655
-	-	-	-	-
-	-	-	-	18,121
-	-	10,705,824	10,705,824	10,144,616
-	-	(796,134)	84,501,469	-
663,654	5,025,268	87,298,466	320,728,046	180,755,662
<b>\$ 4,058,555</b>	<b>\$ 5,025,268</b>	<b>\$ 92,773,028</b>	<b>\$ 414,585,476</b>	<b>\$ 443,900,828</b>

**SEDGWICK COUNTY, KANSAS**

*Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Nine Months ended September 30, 2022  
(with comparative totals for the nine months ended September 30, 2021)*

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
<b>Revenues</b>			
Property taxes	\$ 143,209,655	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	15,982,479	-	-
Special assessments	-	-	-
Other taxes	200,988	150	-
Intergovernmental	490,369	109,041,801	-
Charges for services	22,878,696	12,897,509	478,333
Uses of money and property		2,798	1,397,358
Fines and forfeits	170,421	135,036	-
Licenses and permits	7,139,541	-	-
Other	2,726,410	124,081	-
<b>Total revenues</b>	<u>192,798,559</u>	<u>122,201,375</u>	<u>1,875,691</u>
<b>Expenditures</b>			
<b>Current:</b>			
General government	40,145,392	11,565,392	-
Public safety	88,958,295	7,954,476	-
Public works	1,739,872	32,480	-
Health and welfare	8,366,479	35,128,312	-
Cultural and recreation	8,069,332	-	-
Community Development	1,171,627	397,190	-
<b>Debt service:</b>			
Principal	-	-	620,000
Interest and fiscal charges	-	-	1,868,681
Debt issuance costs	-	-	-
Capital outlay	-	-	-
<b>Total expenditures</b>	<u>148,450,997</u>	<u>55,077,850</u>	<u>2,488,681</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>44,347,562</u>	<u>67,123,525</u>	<u>(612,990)</u>
<b>Other financing sources (uses)</b>			
Transfers from other funds	454	659,508	-
Transfers to other funds	<u>(3,980,676)</u>	<u>(620,816)</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>(3,980,222)</u>	<u>38,692</u>	<u>-</u>
<b>Net change in fund balances</b>	40,367,340	67,162,217	(612,990)
<b>Fund balances, beginning of year</b>	<u>88,286,470</u>	<u>31,067,182</u>	<u>1,470,451</u>
<b>Fund balances, end of period</b>	<u>\$ 128,653,810</u>	<u>\$ 98,229,399</u>	<u>\$ 857,461</u>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2022	2021
\$ 12,041,509	\$ -	\$ 36,816,049	\$ 192,067,213	\$ 187,739,935
-	-	2,749,275	2,749,275	2,441,748
-	-	13,586,128	29,568,607	25,808,958
339,874	-	-	339,874	427,427
-	-	150,526	351,664	277,845
-	-	3,861,152	113,393,322	117,786,518
-	-	7,385,385	43,639,923	41,044,674
-	7,907	34,182	1,442,245	5,162,902
-	-	-	305,457	365,986
-	-	21,746	7,161,287	6,060,839
-	-	321,611	3,172,102	3,032,427
<u>12,381,383</u>	<u>7,907</u>	<u>64,926,054</u>	<u>394,190,969</u>	<u>390,149,259</u>
-	8,330	4,328,030	56,047,144	80,677,022
-	-	15,554,814	112,467,585	114,041,690
-	-	8,239,563	10,011,915	10,027,408
-	-	1,749,322	45,244,113	40,927,641
-	-	45,619	8,114,951	9,831,281
-	-	6,446,005	8,014,822	7,953,289
-	-	316,602	936,602	12,849,283
14,390,458	-	26,494	16,285,633	5,074,609
-	-	-	-	-
-	-	14,239,450	14,239,450	13,284,200
<u>14,390,458</u>	<u>8,330</u>	<u>14,239,450</u>	<u>271,362,215</u>	<u>294,666,423</u>
<u>(2,009,075)</u>	<u>(423)</u>	<u>13,980,155</u>	<u>122,828,754</u>	<u>95,482,836</u>
1,198,175	-	12,670	1,870,807	4,384,957
-	(13,751)	(28,434)	(4,643,677)	(4,384,957)
<u>1,198,175</u>	<u>(13,751)</u>	<u>(15,764)</u>	<u>(2,772,870)</u>	<u>-</u>
(810,900)	(14,174)	13,964,391	120,055,884	95,482,836
<u>1,474,558</u>	<u>5,039,439</u>	<u>70,362,783</u>	<u>197,700,883</u>	<u>193,142,637</u>
<u>\$ 663,658</u>	<u>\$ 5,025,265</u>	<u>\$ 84,327,174</u>	<u>\$ 317,756,767</u>	<u>\$ 288,625,473</u>

# SEDGWICK COUNTY, KANSAS

## Statement of Net Position Proprietary Funds September 30, 2022

	<u>Business-type Activity - Enterprise Fund Arena Fund</u>	<u>Governmental Activities - Internal Service Funds</u>
<b><u>Assets</u></b>		
<b>Current assets:</b>		
Cash, including investments	\$ 4,510,656	\$ 32,953,376
Accounts receivable	-	1,655
Prepays	-	304,000
Inventories, at cost	-	284,575
<b>Restricted assets:</b>		
Cash, including investments	-	-
<b>Total current assets</b>	<b>4,510,656</b>	<b>33,543,606</b>
<b>Noncurrent assets:</b>		
<b>Capital assets:</b>		
Land	13,038,358	40,580
Buildings and improvements	167,667,759	8,319,354
Machinery and equipment	8,491,122	35,841,950
Construction in progress	3,264,095	595,000
Less accumulated depreciation	(62,977,092)	(33,428,477)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>129,484,242</b>	<b>11,368,407</b>
<b>Total assets</b>	<b>133,994,898</b>	<b>44,912,013</b>
<b><u>Liabilities</u></b>		
<b>Current liabilities:</b>		
Accounts payable	474,011	2,214,735
Estimated claims costs payable	-	3,313,700
<b>Total current liabilities</b>	<b>474,011</b>	<b>5,528,435</b>
<b>Noncurrent liabilities:</b>		
Estimated claims costs payable	-	602,500
<b>Total liabilities</b>	<b>474,011</b>	<b>6,130,935</b>
<b><u>Net position</u></b>		
Investment in capital assets	129,484,242	11,368,407
Restricted for capital improvements and operations	(474,011)	-
Unrestricted	4,510,656	27,412,671
<b>Total net position</b>	<b>133,520,887</b>	<b>38,781,078</b>
<b>Total liabilities and net position</b>	<b>\$ 133,994,898</b>	<b>\$ 44,912,013</b>

## SEDGWICK COUNTY, KANSAS

### Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Nine Months ended September 30, 2022

	<b>Business-type Activity - Enterprise Fund Arena Fund</b>	<b>Governmental Activities - Internal Service Funds</b>
<b>Operating revenues:</b>		
Charges for services	\$ 545,098	\$ 34,457,105
Other revenue	62	1,438,917
<b>Total operating revenues</b>	<b>545,160</b>	<b>35,896,022</b>
<b>Operating expenses:</b>		
Salaries and benefits	-	1,104,405
Contractual services	799,546	5,242,702
Utilities	-	51,379
Supplies and fuel	134,276	3,157,753
Administrative charges	-	172,508
Depreciation expense	3,770,166	1,559,130
Claims expense	-	26,413,016
Other expense	-	-
<b>Total operating expenses</b>	<b>4,703,988</b>	<b>37,700,893</b>
<b>Operating loss</b>	<b>(4,158,828)</b>	<b>(1,804,871)</b>
<b>Nonoperating revenues:</b>		
Federal Grant Revenues	5,277,928	-
Investment income	-	-
Gain (loss) on sale of assets	-	-
<b>Total nonoperating revenues</b>	<b>5,277,928</b>	<b>-</b>
<b>Income gain before transfers</b>	<b>1,119,100</b>	<b>(1,804,871)</b>
<b>Transfers:</b>		
Transfers from other funds	-	-
Transfers to other funds	-	-
<b>Change in net position</b>	<b>1,119,100</b>	<b>(1,804,871)</b>
<b>Net position, beginning of year</b>	<b>137,241,514</b>	<b>38,185,640</b>
<b>Net position, end of period</b>	<b>\$ 138,360,614</b>	<b>\$ 36,380,769</b>



**SEDGWICK COUNTY, KANSAS**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2022**

*(with comparative totals for September 30, 2021)*

	Special	Fire District	Projects Funds	Totals	
	Revenue Funds	Debt Service		2022	2021
<b>Assets:</b>					
Cash, including investments	\$ 45,630,279	\$ 25,791	\$ 42,770,648	\$ 88,426,718	\$ 79,616,538
Due from other agencies	-	-	500	500	150,500
Accounts receivable	1,150	-	-	1,150	3,145,856
Property tax receivable	411,124	-	-	411,124	-
Sales tax receivable	-	-	3,483,254	3,483,254	2,963,832
Inventories, at cost	450,011	-	-	450,011	441,531
<b>Total assets</b>	<b>\$ 46,492,564</b>	<b>\$ 25,791</b>	<b>\$ 46,254,402</b>	<b>\$ 92,772,757</b>	<b>\$ 86,318,257</b>
<b>Liabilities:</b>					
Accounts payable	84,729	-	135,536	220,265	1,314,215
Due to other funds	310,254	-	796,079	1,106,333	1,506,076
Advance payable	-	-	3,676,840	3,676,840	3,939,382
Due to other entities	60,000	-	-	60,000	76,150
<b>Total liabilities</b>	<b>454,983</b>	<b>-</b>	<b>4,608,455</b>	<b>5,063,438</b>	<b>6,835,823</b>
<b>Deferred Inflows of Resources:</b>					
Deferred property tax revenue	411,124	-	-	411,124	-
Unavailable revenue - accounts receivable	-	-	-	-	869,591
<b>Total deferred inflows of resources</b>	<b>411,124</b>	<b>-</b>	<b>-</b>	<b>411,124</b>	<b>869,591</b>
<b>Fund balances:</b>					
<b>Nonspendable:</b>					
Inventories	\$ 450,011	\$ -	\$ -	\$ 450,011	\$ 441,531
<b>Restricted:</b>					
General Government	3,681,193	-	-	3,681,193	3,533,301
Debt Service	-	25,791	-	25,791	25,790
Public Safety	21,573,224	-	-	21,573,224	19,004,793
Public Works	5,647,298	-	-	5,647,298	3,419,381
Health and Welfare	3,338,800	-	-	3,338,800	3,420,995
Culture and Recreation	174,288	-	-	174,288	151,212
Community Development	2,394,861	-	-	2,394,861	2,233,220
Capital Outlay	-	-	23,369,100	23,369,100	20,431,092
<b>Committed:</b>					
Public Safety	4,313,757	-	-	4,313,757	4,222,511
Capital Outlay	-	-	8,367,157	8,367,157	7,850,982
<b>Assigned:</b>					
Public Works	455,798	-	-	455,798	927,474
Public Safety	3,597,498	-	-	3,597,498	3,597,471
Capital Outlay	-	-	10,705,824	10,705,824	10,144,616
Unassigned	-	-	(796,134)	(796,134)	(791,526)
<b>Total fund balance</b>	<b>45,626,728</b>	<b>25,791</b>	<b>41,645,947</b>	<b>87,298,466</b>	<b>78,612,843</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 46,492,835</b>	<b>\$ 25,791</b>	<b>\$ 46,254,402</b>	<b>\$ 92,773,028</b>	<b>\$ 86,318,257</b>

[Page Intentionally Left Blank]

**SEDGWICK COUNTY, KANSAS**

**Combining Balance Sheet  
Nonmajor Governmental Funds - Special Revenue Funds  
September 30, 2022  
(with comparative totals for September 30, 2021)**

	Wichita State		Emergency	
	University	Comprehensive	Medical	Aging
	Program	Community Care	Services	Services
	Development	Community Care	Services	Services
<b>Assets:</b>				
Cash, including investments	\$ 2,394,861	\$ 1,052,801	\$ 8,221,722	\$ 2,099,948
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	157,003	-	-	51,518
Inventories, at cost	-	-	450,011	-
<b>Total assets</b>	<u>\$ 2,551,864</u>	<u>\$ 1,052,801</u>	<u>\$ 8,671,733</u>	<u>\$ 2,151,466</u>
<b>Liabilities:</b>				
Accounts payable	-	-	215	468
Due to other funds	-	-	310,254	-
Due to other entities	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>310,469</u>	<u>468</u>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax revenue	157,003	-	-	51,518
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>157,003</u>	<u>-</u>	<u>-</u>	<u>51,518</u>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	\$ -	\$ -	\$ 450,011	\$ -
<b>Restricted:</b>				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	1,052,992	-	2,099,480
Culture and Recreation	-	-	-	-
Community Development	2,394,861	-	-	-
<b>Committed:</b>				
Public Safety	-	-	4,313,757	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	3,597,498	-
<b>Unassigned</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total fund balance</b>	<u>2,394,861</u>	<u>1,052,992</u>	<u>8,361,266</u>	<u>2,099,480</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 2,551,864</u>	<u>\$ 1,052,992</u>	<u>\$ 8,671,735</u>	<u>\$ 2,151,466</u>

<b>Public Works Highways</b>	<b>Noxious Weeds</b>	<b>Solid Waste</b>	<b>Special Parks and Recreation</b>	<b>Emergency Telephone Services</b>	<b>Court Trustee Operations</b>
\$ 4,206,306	\$ 105,416	\$ 1,881,948	\$ 182,088	\$ 4,846,365	\$ 2,204,794
-	-	-	-	-	-
787	100	263	-	-	-
114,842	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 4,321,935</u>	<u>\$ 105,516</u>	<u>\$ 1,882,211</u>	<u>\$ 182,088</u>	<u>\$ 4,846,365</u>	<u>\$ 2,204,794</u>
9,950	-	21,852	7,800	10,156	121
-	-	-	-	-	-
60,000	-	-	-	-	-
<u>69,950</u>	<u>-</u>	<u>21,852</u>	<u>7,800</u>	<u>10,156</u>	<u>121</u>
114,842	-	-	-	-	-
-	-	-	-	-	-
<u>114,842</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	4,836,209	2,204,673
4,137,143	-	1,510,155	-	-	-
-	-	-	-	-	-
-	-	-	174,288	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	105,594	350,204	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,137,143</u>	<u>105,594</u>	<u>1,860,359</u>	<u>174,288</u>	<u>4,836,209</u>	<u>2,204,673</u>
<u>\$ 4,321,935</u>	<u>\$ 105,594</u>	<u>\$ 1,882,211</u>	<u>\$ 182,088</u>	<u>\$ 4,846,365</u>	<u>\$ 2,204,794</u>

(Continued)

**SEDGWICK COUNTY, KANSAS**

*Combining Balance Sheet (continued)*  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**September 30, 2022**  
*(with comparative totals for September 30, 2021)*

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Assets</b>				
Cash, including investments	\$ 186,328	\$ 1,797,182	\$ 184,458	\$ 69,822
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
<b>Total assets</b>	<u>\$ 186,328</u>	<u>\$ 1,797,182</u>	<u>\$ 184,458</u>	<u>\$ 69,822</u>
<b>Liabilities:</b>				
Accounts payable	-	6,083	-	-
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>6,083</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	\$ -	\$ -	\$ -	\$ -
<b>Restricted:</b>				
General Government	-	1,791,099	-	-
Public Safety	-	-	184,458	69,822
Public Works	-	-	-	-
Health and Welfare	186,328	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
<b>Committed:</b>				
Public Safety	-	-	-	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<u>186,328</u>	<u>1,791,099</u>	<u>184,458</u>	<u>69,822</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 186,328</u>	<u>\$ 1,797,182</u>	<u>\$ 184,458</u>	<u>\$ 69,822</u>

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2022	2021
\$ 1,895,315	\$ 14,267,109	\$ 33,816	\$ 45,630,279	\$ 39,238,505
-	-	-	-	-
-	-	-	1,150	3,145,856
-	87,761	-	411,124	-
-	-	-	450,011	441,531
<u>\$ 1,895,315</u>	<u>\$ 14,354,870</u>	<u>\$ 33,816</u>	<u>\$ 46,492,564</u>	<u>\$ 42,825,892</u>
5,221	22,863	-	84,729	201,657
-	-	-	310,254	726,605
-	-	-	60,000	76,150
<u>5,221</u>	<u>22,863</u>	<u>-</u>	<u>454,983</u>	<u>1,004,412</u>
-	87,761	-	411,124	-
-	-	-	-	869,591
-	87,761	-	411,124	869,591
\$ -	\$ -	\$ -	\$ 450,011	\$ 441,531
1,890,094	-	-	3,681,193	3,533,301
-	14,244,246	33,816	21,573,224	19,004,793
-	-	-	5,647,298	3,419,381
-	-	-	3,338,800	3,420,995
-	-	-	174,288	151,212
-	-	-	2,394,861	2,233,220
-	-	-	-	-
-	-	-	4,313,757	4,222,511
-	-	-	-	-
-	-	-	455,798	927,474
-	-	-	3,597,498	3,597,471
-	-	-	-	-
<u>1,890,094</u>	<u>14,244,246</u>	<u>33,816</u>	<u>45,626,728</u>	<u>40,951,889</u>
<u>\$ 1,895,315</u>	<u>\$ 14,354,870</u>	<u>\$ 33,816</u>	<u>\$ 46,492,835</u>	<u>\$ 42,825,892</u>

## SEDGWICK COUNTY, KANSAS

**Combining Balance Sheet**  
**Nonmajor Capital Projects Funds**  
**September 30, 2022**  
*(with comparative totals for September 30, 2021)*

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
<b>Assets</b>				
Cash, including investments	\$ -	\$ 3,241	\$ 19,937,954	\$ -
Due from other agencies	-	-	500	-
Sales tax receivable	-	-	3,483,254	-
<b>Total assets</b>	<u>\$ -</u>	<u>\$ 3,241</u>	<u>\$ 23,421,708</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Accounts payable	55	-	52,608	-
Due to other funds	779,470	-	-	16,609
Advance payable	-	-	-	-
<b>Total liabilities</b>	<u>779,525</u>	<u>-</u>	<u>52,608</u>	<u>16,609</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
<b>Restricted:</b>				
Capital Outlay	\$ -	\$ -	\$ 23,369,100	\$ -
<b>Committed:</b>				
Capital Outlay	-	3,241	-	-
<b>Assigned:</b>				
Capital Outlay	-	-	-	-
Unassigned	(779,525)	-	-	(16,609)
<b>Total fund balance</b>	<u>(779,525)</u>	<u>3,241</u>	<u>23,369,100</u>	<u>(16,609)</u>
<b>Total liabilities and fund balances</b>	<u>\$ -</u>	<u>\$ 3,241</u>	<u>\$ 23,421,708</u>	<u>\$ -</u>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2022	2021
\$ 45,623	\$ 12,117,460	\$ 8,010,660	\$ 2,655,710	\$ 42,770,648	\$ 40,352,243
-	-	-	-	500	150,500
-	-	-	-	3,483,254	2,963,832
<u>\$ 45,623</u>	<u>\$ 12,117,460</u>	<u>\$ 8,010,660</u>	<u>\$ 2,655,710</u>	<u>\$ 46,254,402</u>	<u>\$ 43,466,575</u>
-	76,704	6,169	-	135,536	1,112,558
-	-	-	-	796,079	779,471
-	3,676,840	-	-	3,676,840	3,939,382
-	3,753,544	6,169	-	4,608,455	5,831,411
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 23,369,100	\$ 20,431,092
-	8,363,916	-	-	8,367,157	7,850,982
45,623	-	8,004,491	2,655,710	10,705,824	10,144,616
-	-	-	-	(796,134)	(791,526)
<u>45,623</u>	<u>8,363,916</u>	<u>8,004,491</u>	<u>2,655,710</u>	<u>41,645,947</u>	<u>37,635,164</u>
<u>\$ 45,623</u>	<u>\$ 12,117,460</u>	<u>\$ 8,010,660</u>	<u>\$ 2,655,710</u>	<u>\$ 46,254,402</u>	<u>\$ 43,466,575</u>



## SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Nine Months ended September 30, 2022  
(with comparative totals for the nine months ended September 30, 2021)**

	Special	Fire District		Totals	
	Revenue Funds	Debt Service		Projects Funds	2022
<b>Revenues</b>					
Property taxes	\$ 36,816,049	\$ -	\$ -	\$ 36,816,049	\$ 44,228,633
Emergency telephone services taxes	2,749,275	-	-	2,749,275	2,441,748
Sales taxes	-	-	13,586,128	13,586,128	12,904,479
Other taxes	150,526	-	-	150,526	92,396
Intergovernmental	3,674,000	-	187,152	3,861,152	7,209,580
Charges for services	7,385,385	-	-	7,385,385	19,057,727
Uses of money and property	34,182	-	-	34,182	610
Licenses and permits	21,746	-	-	21,746	22,293
Other	80,544	-	241,067	321,611	270,895
<b>Total revenues</b>	<u>50,911,707</u>	<u>-</u>	<u>14,014,347</u>	<u>64,926,054</u>	<u>86,228,361</u>
<b>Expenditures</b>					
Current:					
General government	4,328,030	-	-	4,328,030	4,186,651
Public safety	15,554,814	-	-	15,554,814	32,871,890
Public works	8,239,563	-	-	8,239,563	8,511,261
Health and welfare	1,749,322	-	-	1,749,322	4,258,392
Culture and recreation	45,619	-	-	45,619	2,212
Community Development	6,446,005	-	-	6,446,005	6,371,687
Debt service:					
Principal	316,602	-	-	316,602	224,283
Interest and fiscal charges	26,494	-	-	26,494	15,907
Capital outlay	-	-	14,239,450	14,239,450	13,284,200
<b>Total expenditures</b>	<u>36,706,449</u>	<u>-</u>	<u>14,239,450</u>	<u>50,945,899</u>	<u>69,726,483</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>14,205,258</u>	<u>-</u>	<u>(225,103)</u>	<u>13,980,155</u>	<u>16,501,878</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	(452)	-	13,122	12,670	2,259,980
Transfers to other funds	(28,434)	-	-	(28,434)	(756,313)
Proceeds from capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>(28,886)</u>	<u>-</u>	<u>13,122</u>	<u>(15,764)</u>	<u>1,503,667</u>
<b>Net change in fund balances</b>	14,176,372	-	(211,981)	13,964,391	18,005,545
<b>Fund balances, beginning of year</b>	<u>31,449,696</u>	<u>25,790</u>	<u>38,887,297</u>	<u>70,362,783</u>	<u>60,607,298</u>
<b>Fund balances, end of period</b>	<u>\$ 45,626,068</u>	<u>\$ 25,790</u>	<u>\$ 38,675,316</u>	<u>\$ 84,327,174</u>	<u>\$ 78,612,843</u>

[Page Intentionally Left Blank]

**SEDGWICK COUNTY, KANSAS**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Nine Months ended September 30, 2022  
(with comparative totals for the nine months ended September 30, 2021)**

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Revenues</b>				
Property taxes	\$ 8,819,507		\$ -	\$ 2,812,649
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	82	14,117
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	29,365	-
<b>Total revenues</b>	<u>8,819,507</u>	<u>-</u>	<u>29,447</u>	<u>2,826,766</u>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	1,749,322
Culture and recreation	-	-	-	-
Community Development	6,446,005	-	-	-
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>6,446,005</u>	<u>-</u>	<u>-</u>	<u>1,749,322</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>2,373,502</u>	<u>-</u>	<u>29,447</u>	<u>1,077,444</u>
<b>Other financing (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	(28,434)
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(28,434)</u>
<b>Net change in fund balances</b>	2,373,502	-	29,447	1,049,010
<b>Fund balances, beginning of year</b>	<u>21,359</u>	<u>1,052,963</u>	<u>8,331,901</u>	<u>1,050,472</u>
<b>Fund balances, end of period</b>	<u>\$ 2,394,861</u>	<u>\$ 1,052,963</u>	<u>\$ 8,361,348</u>	<u>\$ 2,099,482</u>

<b>Public Works Highways</b>	<b>Noxious Weeds</b>	<b>Solid Waste</b>	<b>Special Parks and Recreation</b>	<b>Emergency Telephone Services</b>	<b>Court Trustee Operations</b>
\$ 5,792,802	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	2,749,275	-
-	-	-	62,512	-	-
3,643,375	-	-	-	-	-
-	-	2,023,048	-	-	833,765
-	-	-	-	-	-
12,000	-	396	-	-	-
38,457	-	70	-	273	44
<u>9,486,634</u>	<u>-</u>	<u>2,023,514</u>	<u>62,512</u>	<u>2,749,548</u>	<u>833,809</u>
-	-	-	-	-	-
-	-	-	-	1,913,911	727,318
7,025,306	701	1,213,556	-	-	-
-	-	-	-	-	-
-	-	-	45,619	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>7,025,306</u>	<u>701</u>	<u>1,213,556</u>	<u>45,619</u>	<u>1,913,911</u>	<u>727,318</u>
<u>2,461,328</u>	<u>(701)</u>	<u>809,958</u>	<u>16,893</u>	<u>835,637</u>	<u>106,491</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,461,328	(701)	809,958	16,893	835,637	106,491
1,675,814	106,298	1,050,400	157,396	4,000,571	2,098,184
<u>\$ 4,137,142</u>	<u>\$ 105,597</u>	<u>\$ 1,860,358</u>	<u>\$ 174,289</u>	<u>\$ 4,836,208</u>	<u>\$ 2,204,675</u>

**SEDGWICK COUNTY, KANSAS**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)**

**Nonmajor Special Revenue Funds**

**For the Nine Months ended September 30, 2022**

*(with comparative totals for the nine months ended September 30, 2021)*

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	88,014	-	-	-
Intergovernmental	-	30,625	-	-
Charges for services	-	3,615,077	2,756	24,865
Uses of money and property	-	22,164	-	-
Licenses and permits	-	-	-	-
Other	-	-	-	-
<b>Total revenues</b>	<u>88,014</u>	<u>3,667,866</u>	<u>2,756</u>	<u>24,865</u>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	3,534,450	-	-
Public safety	-	-	-	3,904
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>3,534,450</u>	<u>-</u>	<u>3,904</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>88,014</u>	<u>133,416</u>	<u>2,756</u>	<u>20,961</u>
<b>Other financing (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	88,014	133,416	2,756	20,961
<b>Fund balances, beginning of year</b>	<u>98,313</u>	<u>1,657,684</u>	<u>181,703</u>	<u>48,864</u>
<b>Fund balances, end of period</b>	<u>\$ 186,327</u>	<u>\$ 1,791,100</u>	<u>\$ 184,459</u>	<u>\$ 69,825</u>

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2022	2021
\$ -	\$ 19,391,091	\$ -	\$ 36,816,049	\$ 44,228,633
-	-	-	2,749,275	2,441,748
-	-	-	150,526	92,396
-	-	-	3,674,000	7,052,397
773,904	97,771	-	7,385,385	19,057,727
11,482	-	536	34,182	610
-	9,350	-	21,746	22,293
2,465	9,870	-	80,544	54,906
<u>787,851</u>	<u>19,508,082</u>	<u>536</u>	<u>50,911,707</u>	<u>72,950,710</u>
793,580	-	-	4,328,030	4,186,651
-	12,909,681	-	15,554,814	32,871,890
-	-	-	8,239,563	8,511,261
-	-	-	1,749,322	4,258,392
-	-	-	45,619	2,212
-	-	-	6,446,005	6,371,687
-	316,602	-	316,602	224,283
-	26,494	-	26,494	15,907
<u>793,580</u>	<u>13,252,777</u>	<u>-</u>	<u>36,706,449</u>	<u>56,442,283</u>
<u>(5,729)</u>	<u>6,255,305</u>	<u>536</u>	<u>14,205,258</u>	<u>16,508,427</u>
(452)	-	-	(452)	-
-	-	-	(28,434)	(756,313)
<u>(452)</u>	<u>-</u>	<u>-</u>	<u>(28,886)</u>	<u>(756,313)</u>
(6,181)	6,255,305	536	14,176,372	15,752,114
	7,987,942	33,279	31,449,696	25,199,775
<u>\$ 1,890,372</u>	<u>\$ 14,243,247</u>	<u>\$ 33,815</u>	<u>\$ 45,626,068</u>	<u>\$ 40,951,889</u>

**SEDGWICK COUNTY, KANSAS**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances***

***Nonmajor Capital Projects Funds***

***For the Nine Months ended September 30, 2022***

***(with comparative totals for the nine months ended September 30, 2021)***

	<b>Building and Equipment</b>	<b>Street, Bridge and Other</b>	<b>Sales Tax Road and Bridge</b>	<b>Road and Bridge Equipment</b>
<b>Revenues</b>				
Sales taxes	\$ -	\$ -	\$ 13,586,128	\$ -
Intergovernmental	-	-	187,152	-
Other revenue	12,000	-	343	-
<b>Total revenues</b>	<b>12,000</b>	<b>-</b>	<b>13,773,623</b>	<b>-</b>
<b>Expenditures</b>				
Capital outlay	-	-	10,357,260	69,573
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>10,357,260</b>	<b>69,573</b>
<b>(Deficiency) of revenues (under) expenditures</b>	<b>12,000</b>	<b>-</b>	<b>3,416,363</b>	<b>(69,573)</b>
<b>Other financing sources (uses)</b>				
Transfers from other funds	-	-		-
Transfers to other funds	-	-		-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>12,000</b>	<b>-</b>	<b>3,416,363</b>	<b>(69,573)</b>
<b>Fund balances (deficits), beginning of year</b>	<b>(791,526)</b>	<b>3,240</b>	<b>19,952,733</b>	<b>52,963</b>
<b>Fund balances (deficits), end of period</b>	<b>\$ (779,526)</b>	<b>\$ 3,240</b>	<b>\$ 23,369,096</b>	<b>\$ (16,610)</b>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2022	2021
\$ -	\$ -	\$ -	\$ -	\$ 13,586,128	\$ 12,904,479
-	-	-	-	187,152	157,183
-	197,762	30,962	-	241,067	215,989
-	197,762	30,962	-	14,014,347	13,277,651
-	2,473,459	1,253,523	85,635	14,239,450	13,284,200
-	2,473,459	1,253,523	85,635	14,239,450	13,284,200
-	(2,275,697)	(1,222,561)	(85,635)	(225,103)	(6,549)
-	13,122	-	-	13,122	2,259,980
-	-	-	-	-	-
-	13,122	-	-	13,122	2,259,980
-	(2,262,575)	(1,222,561)	(85,635)	(211,981)	2,253,431
45,623	7,655,860	9,227,052	2,741,352	38,887,297	35,381,733
<u>\$ 45,623</u>	<u>\$ 5,393,285</u>	<u>\$ 8,004,491</u>	<u>\$ 2,655,717</u>	<u>\$ 38,675,316</u>	<u>\$ 37,635,164</u>



## SEDGWICK COUNTY, KANSAS

**Combining Statement of Net Position  
Internal Service Funds  
September 30, 2022  
(with comparative totals for September 30, 2021)**

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
<b>Assets</b>			
<b>Current assets:</b>			
Cash, including investments	\$ 15,591,802	\$ 12,433,710	\$ 4,927,864
Accounts receivable	1,655	-	-
Prepays	-	304,000	-
Inventories, at cost	284,575	-	-
Total current assets	15,878,032	12,737,710	4,927,864
<b>Noncurrent assets:</b>			
<b>Capital assets:</b>			
Land	40,580	-	-
Construction in Progress	595,000	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	35,780,718	-	-
Less accumulated depreciation	(33,367,245)	-	-
Total capital assets (net of accumulated depreciation)	11,368,407	-	-
<b>Total assets</b>	27,246,439	12,737,710	4,927,864
<b>Liabilities</b>			
<b>Current liabilities:</b>			
Accounts payable	41,856	-	31,676
Estimated claims costs payable	-	2,400,000	913,700
Total current liabilities	41,856	2,400,000	945,376
<b>Noncurrent liabilities:</b>			
Estimated claims costs payable	-	-	602,500
<b>Total liabilities</b>	41,856	2,400,000	1,547,876
<b>Net position</b>			
Investment in capital assets	11,368,407	-	-
Unrestricted	15,836,176	10,337,710	3,379,988
Total net position	27,204,583	10,337,710	3,379,988
<b>Total liabilities and net position</b>	\$ 27,246,439	\$ 12,737,710	\$ 4,927,864

Risk Management Reserve	Totals	
	2022	2021
	\$ 32,953,376	\$ 32,183,452
-	1,655	1,315
-	304,000	-
-	284,575	190,564
-	<u>33,543,606</u>	<u>32,375,331</u>
-	40,580	40,580
-	595,000	-
-	8,319,354	8,319,354
61,232	35,841,950	33,620,761
(61,232)	<u>(33,428,477)</u>	<u>(31,927,306)</u>
-	<u>11,368,407</u>	<u>10,053,389</u>
-	<u>44,912,013</u>	<u>42,428,720</u>
2,141,203	2,214,735	276,876
-	3,313,700	2,400,000
<u>2,141,203</u>	<u>5,528,435</u>	<u>2,676,876</u>
-	602,500	1,684,200
<u>2,141,203</u>	<u>6,130,935</u>	<u>4,361,076</u>
-	11,368,407	10,053,389
(2,141,203)	27,412,671	28,014,255
<u>(2,141,203)</u>	<u>38,781,078</u>	<u>38,067,644</u>
\$ -	<u>\$ 44,912,013</u>	<u>\$ 42,428,720</u>

## SEDGWICK COUNTY, KANSAS

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

For the Nine Months ended September 30, 2022

(with comparative totals for the nine months ended September 30, 2021)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
<b>Operating revenues:</b>			
Charges for services	\$ 6,517,899	\$ 26,516,955	\$ 1,422,251
Other revenue	219,326	1,158,197	47,316
<b>Total operating revenues</b>	<u>6,737,225</u>	<u>27,675,152</u>	<u>1,469,567</u>
<b>Operating expenses:</b>			
Salaries and benefits	688,752	130,039	127,364
Contractual services	432,474	752,710	71,984
Utilities	51,379	-	-
Supplies and fuel	2,851,008	-	55,094
Administrative charges	172,508	-	-
Depreciation	1,559,130	-	-
Claims expense	-	25,385,971	703,047
<b>Total operating expenses</b>	<u>5,755,251</u>	<u>26,268,720</u>	<u>957,489</u>
<b>Operating gain (loss)</b>	<u>981,974</u>	<u>1,406,432</u>	<u>512,078</u>
<b>Nonoperating revenues:</b>			
Investment income	-	-	-
Other income	-	-	-
Gain on sale of assets	-	-	-
<b>Total nonoperating revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Income gain (loss) before transfers</b>	981,974	1,406,432	512,078
<b>Transfers</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<b>Change in net position</b>	981,974	1,406,432	512,078
<b>Net position, beginning of year</b>	<u>23,822,302</u>	<u>8,931,279</u>	<u>2,867,912</u>
<b>Net position, end of period</b>	<u>\$ 24,804,276</u>	<u>\$ 10,337,711</u>	<u>\$ 3,379,990</u>

Risk Management	Totals	
	2022	2021
\$ -	\$ 34,457,105	\$ 35,876,837
14,078	1,438,917	1,252,574
<u>14,078</u>	<u>35,896,022</u>	<u>37,129,411</u>
158,250	1,104,405	1,094,875
3,985,534	5,242,702	4,411,719
-	51,379	59,140
251,651	3,157,753	2,774,867
-	172,508	176,707
-	1,559,130	1,643,843
<u>323,998</u>	<u>26,413,016</u>	<u>26,196,199</u>
<u>4,719,433</u>	<u>37,700,893</u>	<u>36,357,350</u>
<u>(4,705,355)</u>	<u>(1,804,871)</u>	<u>772,061</u>
-	-	-
-	-	-
-	-	486,100
-	-	486,100
(4,705,355)	(1,804,871)	1,258,161
-	-	-
-	-	-
(4,705,355)	(1,804,871)	1,258,161
<u>2,564,147</u>	<u>38,185,640</u>	<u>36,809,483</u>
<u>\$ (2,141,208)</u>	<u>\$ 36,380,769</u>	<u>\$ 38,067,644</u>

[Page Intentionally Left Blank]