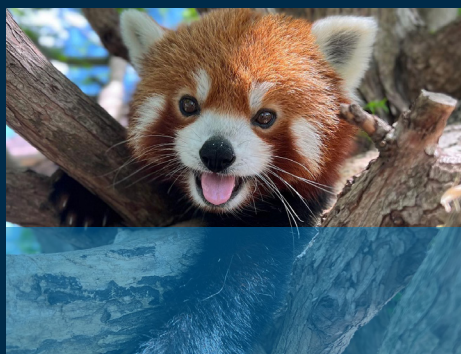
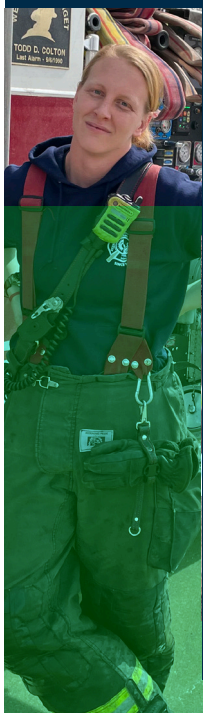


SEDGWICK COUNTY

# 2023 QUARTER FINANCIAL REPORT

For the Three Months Ending March 31, 2023



## DIVISION OF FINANCE

100 N. Broadway St, Suite 610 Wichita, KS 67202

Phone (316) 660-7591 • Fax (316) 660-7622

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# 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)**.....51

**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..... 53  
Statement of Activities..... 54  
Balance Sheet – Governmental Funds ..... 56  
Statement of Revenues, Expenses and Changes in Fund Balances – Governmental Funds ..... 58  
Statement of Net Position – Proprietary Funds..... 60  
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds..... 61

**Combining Financial Statements:**

Combining Balance Sheet – Nonmajor Governmental Funds ..... 62  
Combining Balance Sheet – Nonmajor Special Revenue Funds ..... 64  
Combining Balance Sheet – Nonmajor Capital Projects Funds..... 68  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances –  
Nonmajor Governmental Funds..... 70  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Nonmajor Special Revenue Funds..... 72  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Nonmajor Capital Projects Funds..... 76

**Internal Service Funds:**

Combining Statement of Net Position ..... 78  
Combining Statement of Revenues, Expenses, and Changes in Net Position ..... 80



# 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 months of 2023, ending March 31, 2023. The information contained in this report is based on unaudited financial statements and excludes adjustments that may be required by the County's auditors at a later date.

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

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

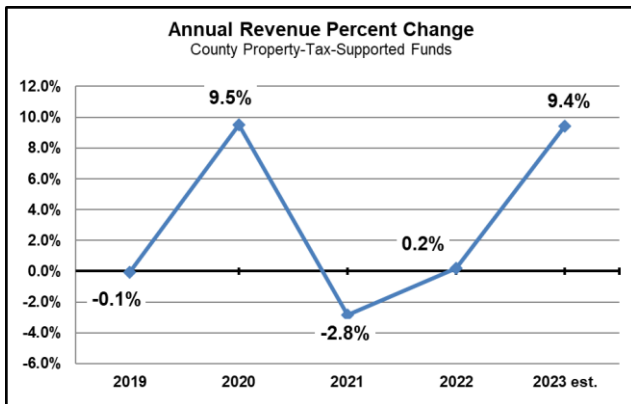
entity that is operated as a part of Sedgwick County government and levies property taxes, but it is reported separately.

The 2023 Sedgwick County budget of \$597.8 million is presented as the economy is entering an unpredictable period, with inflation nearing historic levels, the Kansas unemployment rate at a historic low, and a heated job market making competition for qualified workforce incredibly challenging. While the Federal government is taking action to attempt to stabilize the economy, the Sedgwick County Board of County Commissioners identified some key priorities as part of the County's 2023 budget process: address workforce shortages with compensation adjustments to preserve service levels while maintaining a level property tax rate.

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

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

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



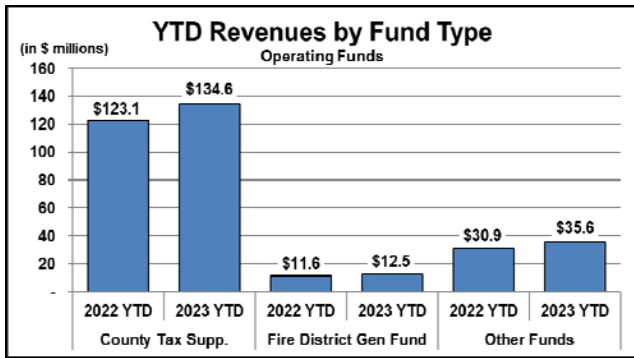
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2023.

- **Revenues totaled \$134.6 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$11.5 million (9.3 percent) compared to the first quarter of 2022.
- **Expenditures totaled \$79.4 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$7.3 million (10.2 percent) compared to the first quarter of 2022.
- **For all County property-tax-supported funds (excluding Fire District 1), ending fund balances are projected to increase by \$3.5 million.** The year-end General Fund balance is anticipated to increase by \$7.6 million (7.8 percent), primarily due to an increase in opioid settlement revenues, an increase in uses of money and property revenue, and the transfer of fund balance and final administrative charges paid from the COMCARE, Emergency Medical Services (EMS), and Noxious Weeds Tax Funds into the General Fund.

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 quarter of 2023 increased 9.6 percent (\$16.1 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased \$11.5 million (9.3 percent) compared to the first quarter of 2022.



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

County property-tax-supported funds revenue collections increased 9.3 percent (\$11.5 million) compared to the first quarter of 2022. The most significant increases occurred in current property taxes (\$6.3 million), uses of money and property (\$2.4 million), fines and forfeitures (\$1.1 million), back taxes (\$0.7 million), local retail sales and use taxes (\$0.7 million), reimbursements (\$0.4 million), and motor vehicle taxes (\$0.2 million). The increase in current property taxes is due to an increase in assessed valuation of 7.3 percent for the current budget year (\$6.3 million). The increase in uses of money and property is due to an increase in investment income (\$1.9 million) and an increase in penalties and interest on back taxes (\$0.5 million). The increase in fines and forfeitures is due to an increase in opioid settlement revenues received in 2023 (\$1.1 million). The increase in back taxes is the result of a prior year tax re-class by the Kansas Court of Tax Appeals when the Court modified prior years valuations resulting in a reduction of revenue, the delay caused more payments to be posted in the first quarter of 2023 instead of posting in the last quarter of 2022 (\$0.7 million). The increase in local retail sales and use taxes is due to improving economic conditions (\$0.7 million). The increase in reimbursements is due to the payment of the final administrative charges from the COMCARE, Emergency Medical Services (EMS), and Noxious Weeds Tax Funds in 2023 as a result of their consolidation into the General Fund, compared to no

administrative charges in 2022 (\$0.4 million). The increase in motor vehicle taxes is due to more transactions and an increase in new vehicle registrations (\$0.2 million).

The increases are partially offset by decreases in charges for services (\$0.5 million). The decrease in charges for services is due to a decrease in officer fees collected by the Register of Deeds Office as a result of a reduction of 69.0 percent in number and length of documents processed in the first quarter of 2023 compared to 2022 (\$0.5 million).

Fire District 1 revenue comes primarily from property taxes. Through the first quarter of 2023, revenue collections increased \$0.9 million (7.4 percent) when compared to the first quarter of 2022.

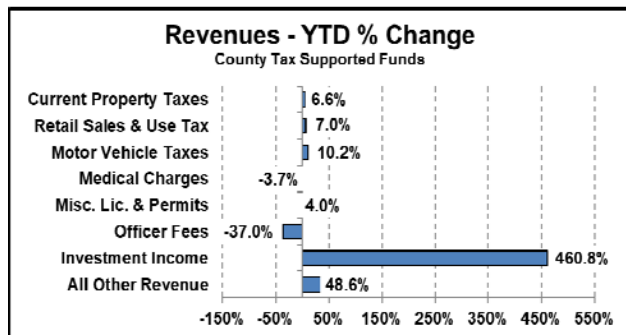
All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through the first quarter of 2023, all other operating revenues increased \$4.7 million (15.3 percent) compared to the first quarter of 2022. The most significant increases occurred in charges for services in non-property-tax funds (\$4.6 million), intergovernmental revenue in non-property-tax funds (\$1.9 million), reimbursements in enterprise and internal service funds (\$1.0 million), and miscellaneous revenue in enterprise and internal service funds (\$0.1 million). The increase in charges for services is largely due to an increase in Prospective Payment System (PPS-1) for daily reimbursement of Medicaid fees received in the first quarter of 2023 (\$6.0 million), where Medicaid fees were reimbursed on a per service rate in the first quarter of 2022. The increase in charges for services is offset by a decrease in Medicaid fees received by COMCARE (\$1.6 million). The increase in intergovernmental revenue is largely due to an increase in Kansas Department of Aging and Disabilities (KDADS) revenue received by Sedgwick County Developmental Disabilities Organization (SCDDO) under their State contract due to an increase in clients served under their contract (\$1.4 million). The increase in intergovernmental revenue is offset by a decrease in multiple Federal revenues (\$1.2 million) including a decrease in Meals on Wheels from the Older Americans Act Grant (OAA) and the Sheriff and Regional Forensic Science Center (RFSC) receiving less grant funding from the Justice Assistance Grant (JAG). There was also an increase in Kansas Department of Corrections revenue (\$1.0 million)



and Juvenile Justice Authority revenue (\$0.4 million) received by the Department of Corrections for salary increases. The increase in reimbursements in enterprise and internal service funds is due to the claim recovery payments received for hail damage at the Sedgwick County Zoo in 2019 (\$1.0 million). The increase in miscellaneous revenue in enterprise and internal service funds is due to the County receiving a prescription rebate in the Health and Life Fund (\$0.1 million).

The increases were partially offset by a decrease in charges for services in internal service funds (\$2.9 million), and other revenue in the enterprise and internal service funds (\$1.0 million). The decrease in charges for services is primarily due to a decrease in the employer-paid portion of benefits into the Health and Life Fund due to an additional payroll posting in the first quarter of 2022 compared to the same timeframe in 2023 (\$2.6 million) and a decrease in insurance fees (\$0.3 million). The decrease in other revenue in enterprise and internal service funds is due to the end of the Shuttered Venue Operators Grant (\$1.0 million) for the INTRUST Bank Arena.

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

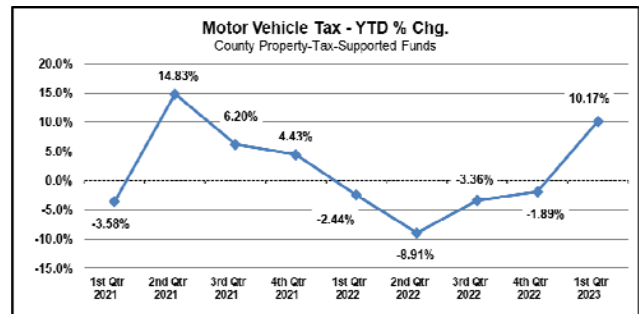


Current property tax collections through the first quarter of 2023 increased \$6.3 million (6.6 percent) when compared to the same time period in 2022. The County’s assessed valuation grew about 7.3 percent for the 2023 budget year.

Retail sales and use tax collections increased \$0.7 million (7.0 percent), compared to the first quarter of 2022. Collections in each month of 2023 exceeded collections in the same months in 2022.

Motor vehicle tax collections are allocated to each fund with a property tax levy in proportion to the property tax levied during the previous year’s

budget. Revenue from this source increased \$0.2 million (10.2 percent), compared to the first quarter of 2022. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. Through the first quarter of 2023, collections decreased \$0.2 million (3.7 percent) when compared to the same timeframe in 2022. The decrease is largely attributable to a decrease in insurance fees (\$0.5 million) and Medicare fees (\$0.3 million) collected on behalf of EMS. Those decreases were offset by increases setoff program fees (\$0.4 million) and Medicaid fees (\$0.2 million) collected on behalf of EMS.

MABCD licenses and permits revenue increased by \$0.1 million (4.0 percent) compared to the first quarter of 2022 as a result of an increase in the number of plans submitted and project valuation.

Officer fees decreased \$0.5 million (37.0 percent) compared to the first quarter of 2022. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. Through the first quarter of 2023, investment income increased \$2.0 million (460.8 percent), versus the same period of time in 2022, the result of Federal interest rates being increased following a dramatic rise in inflation rates.

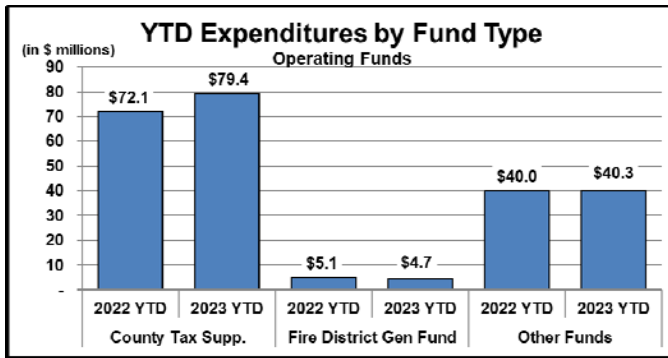
All other revenue collections increased \$3.0 million (48.6 percent) compared to the first quarter of 2022. The increase is due largely to opioid settlement revenue and increased investment income.





**Expenditure Highlights:**

Total expenditures for all operating funds increased \$4.1 million (3.4 percent) compared to the first quarter of 2022. For all County property-tax-supported funds, expenditures increased \$7.3 million (10.2 percent). Increases were recorded in contractals (\$7.4 million) and transfers out (\$3.7 million), which were offset by decreases in personnel (\$3.1 million), equipment (\$0.4 million), debt service (\$0.3 million), capital improvements (\$45,735), and commodities (\$1,184).



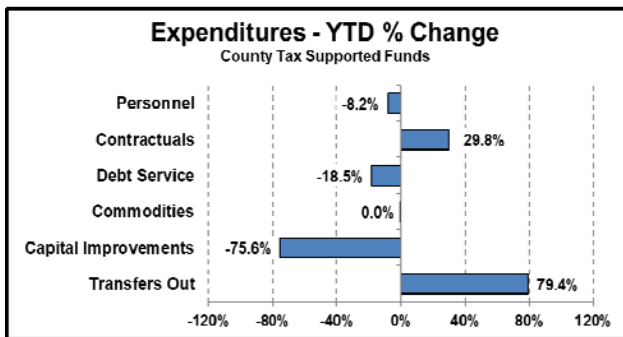
**Year-to-date (YTD) Expenditures by Fund Type**

County property-tax-supported funds' expenditures increased \$7.3 million (10.2 percent) compared to the first quarter of 2022.

Fire District 1 expenditures decreased \$0.4 million (7.4 percent) compared to the first quarter of 2022.

All other operating funds' expenditures increased \$0.3 million (0.7 percent) compared to the first quarter of 2022.

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



Personnel expenditures decreased \$3.1 million (8.2 percent) compared to the first quarter of 2022,

primarily due to one fewer payroll posting through the first quarter of 2023.

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

Contractual expenditures increased \$7.4 million (29.8 percent) compared to the same time period in 2022. The increase is primarily due to an increase in medical professional services (\$4.8 million) mostly by the Sheriff's Office for an annual shopping cart created for detention facility medical services, as well as expenses for such services, whereas no cart was created in 2022. Shopping carts are used through the County's purchasing system, which allows users to commit the amount of budget authority needed to cover the annual cost of a product or service at any point during the year. Additional increases were recorded in fee for service contracts (\$1.1 million) primarily by the Sheriff's Office (\$0.5 million) due to a shopping cart created for out-of-County housing as well as expenses for such services, the Division of Human Resources (\$0.3 million) due to Focal Point consulting services regarding the current payroll system, and by the District Attorney's Office (\$0.1 million) for Justware, in grant awards (\$0.8 million) by departments County-wide, in administrative charges (\$0.4 million) due to the final payment of administrative charges from COMCARE, Emergency Medical Services (EMS), and Noxious Weeds Tax Funds in 2023 as a result of their consolidation into the General Fund, and in cleaning services (\$0.3 million) by departments County-wide.

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

Commodities expenditures decreased a nominal amount, \$1,184 (0.0 percent) compared to the first quarter of 2022.

Capital Improvement expenditures decreased a nominal amount, \$45,735 (75.6 percent) due to a decrease in moving expenses by the Division of



Finance in 2022 for the relocation of District Court Traffic Clerk and Media Room, related to the General Fund COVID-19 Response program.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures decreased by \$0.4 million (382.2 percent) compared to the first quarter of 2022. The decrease is primarily due to a decrease in technology hardware (\$0.2 million) by EMS and in vehicles (\$0.1 million) by the Department on Aging, both due to the timing of funds encumbered in 2022.

Transfers to other funds increased \$3.7 million (79.4 percent) compared to the first quarter of 2022. The increase is primarily due to increases in transfers out – capital projects (\$3.4 million) due to the timing of transfers for capital projects in 2023 compared to 2022, and in transfers out – sales tax revenue (\$0.3 million) by Highways due to an increase in the amount of sales tax generated through March 2023 compared to the same timeframe in 2022.

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

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

	<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	\$ 145,188,826	\$ 10,857,119	\$ 15,068,517	\$ 19,395,066	\$ -	\$ -	\$ 190,509,528
Motor vehicle taxes	16,367,939	1,364,570	1,990,817	1,998,579	-	-	21,721,906
Local retail sales & use tax	38,416,300	-	-	-	-	-	38,416,300
All other taxes	276,702	288,893	-	-	3,844,737	-	4,410,332
Licenses & permits	8,750,610	-	15,834	10,125	20,581	-	8,797,150
Intergovernmental	955,851	10,805	4,916,128	-	46,777,818	-	52,660,601
Charges for services	29,973,186	-	17,338	747,224	39,868,311	47,109,514	117,715,572
Fines & forfeitures	1,379,466	-	-	-	123,839	-	1,503,304
Miscellaneous	2,041,110	-	15,718	50,402	70,265	1,835,569	4,013,064
Reimbursements	5,722,312	-	29,407	7,661	76,583	1,161,512	6,997,474
Uses of money & property	7,304,012	-	-	257,904	99,802	263,682	7,925,401
Transfers in & other proceeds	4,514,238	2,476,565	-	-	2,077,166	2,252,343	11,320,312
<b>Total</b>	<b>260,890,551</b>	<b>14,997,952</b>	<b>22,053,759</b>	<b>22,466,961</b>	<b>92,959,102</b>	<b>52,622,619</b>	<b>465,990,944</b>
<b>Expenditures</b>							
Personnel	153,764,601	-	6,160,474	17,115,071	58,609,886	1,649,025	237,299,057
Contractual	63,161,322	20,000	17,578,783	3,899,689	34,478,649	41,188,860	160,327,303
Debt Service	-	12,147,653	-	1,078,977	-	-	13,226,630
Commodities	8,031,555	-	419,616	730,264	3,601,451	4,444,828	17,227,714
Capital improvements	142,908	-	-	-	21,731,214	2,865,964	24,740,086
Capital outlay	1,475,996	-	-	250,000	458,037	3,404,969	5,589,003
Transfers to other funds	26,703,028	-	4,838,032	399,513	804,623	-	32,745,196
<b>Total</b>	<b>253,279,411</b>	<b>12,167,653</b>	<b>28,996,905</b>	<b>23,473,514</b>	<b>119,683,860</b>	<b>53,553,646</b>	<b>491,154,989</b>
<b>Net change in fund balance</b>	<b>7,611,140</b>	<b>2,830,299</b>	<b>(6,943,147)</b>	<b>(1,006,552)</b>	<b>(26,724,758)</b>	<b>(931,027)</b>	<b>(25,164,044)</b>
<b>Actual beginning fund balance</b>	<b>97,242,961</b>	<b>2,246,983</b>	<b>10,799,898</b>	<b>8,571,564</b>	<b>96,069,720</b>	<b>27,109,788</b>	<b>242,040,914</b>
<b>Ending Fund Balance</b>	<b>\$ 104,854,101</b>	<b>\$ 5,077,282</b>	<b>\$ 3,856,751</b>	<b>\$ 7,565,012</b>	<b>\$ 69,344,962</b>	<b>\$ 26,178,760</b>	<b>\$ 216,876,869</b>

**Year-End Fund Balance:**

**General Fund:** Revenues are estimated to exceed expenditures by \$7.6 million at year-end, primarily due to an increase in opioid settlement revenues, an increase in uses of money and property revenue, and the transfer of fund balance and final administrative charges paid from the COMCARE, Emergency Medical Services (EMS), and Noxious Weeds Tax Funds into the General Fund. When removing these unique one-time revenues from fund consolidation and opioid settlements, the General Fund surplus is projected at \$1.4 million for the year.

**Debt Service Funds:** Expenditures from debt service funds are estimated to be \$2.8 million less than revenues. The increase is due to retiring debt issuances, resulting in a reduction in debt service paid.

**Special Revenue Funds–Property Tax Supported:** These funds are expected to decrease by \$6.9 million by year-end, primarily due the final payment of administrative fees and fund balance transfers from the COMCARE, Emergency Medical Services (EMS), and Noxious Weeds Tax Funds into the General Fund.

**Fire District 1:** The fund balance is estimated to decrease by \$1.0 million by the end of the year, primarily due to an anticipated increase in personnel and payment of an additional \$2.0 million toward station relocation/remodel leases.

**Special Revenue Funds–Non Property Tax Supported:** These funds are estimated to decrease by \$26.7 million. The decrease is primarily due to the allocation of Federal American Rescue Plan Act (ARPA) revenues previously received. Expenditures are expected to occur through 2024.

**Enterprise and Internal Service Funds:** The fund balances within this fund group are estimated to decrease \$0.9 million by the end of the year. This is primarily due to an increase in expenditures in the Fleet Fund mostly due to a projected increase in fuel costs.



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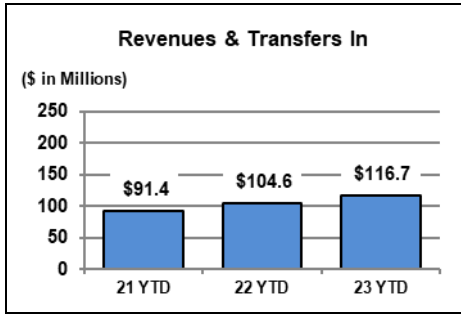


# General Fund



# General Fund

## Major Revenues



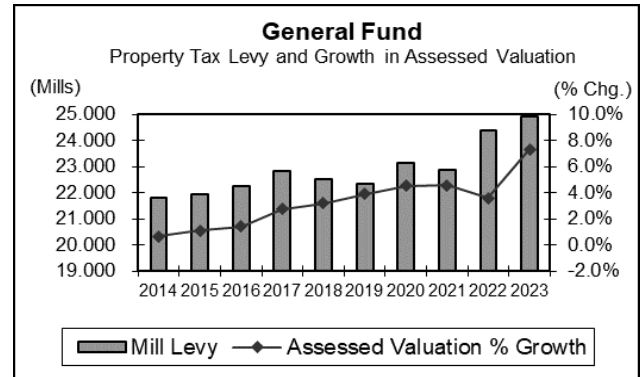
**Total revenues** in the General Fund through the first quarter of 2023 totaled \$116.7 million, an increase of \$12.1 million (11.6 percent) compared to the same timeframe in 2022. Through 2022, the effects of COVID-19 did not have significant impact on revenue collections and the County was able to maintain a healthy financial condition.

The increase in revenue is largely attributable to increases in current property taxes (\$7.2 million), uses of money and property (\$2.4 million), fines and forfeitures (\$1.2 million), local retail sales and use taxes (\$0.7 million), back property taxes (\$0.6 million), reimbursements (\$0.4 million), and vehicle taxes (\$0.2 million). The increase in current property taxes is due to an increase in assessed valuation of 7.3 percent for the current budget year (\$7.2 million). The increase in uses of money and property is due to an increase in investment income (\$1.9 million) and an increase in penalties and interest on back taxes (\$0.5 million). The increase in fines and forfeitures is due to an increase in opioid settlement revenues received (\$1.2 million). The increase in local retail sales and use taxes is due to improving economic conditions (\$0.7 million). The increase in back taxes is due to an increase in revenue collected on behalf of the County by Klenda Austerman from the sale of foreclosed properties as a result of the increase in delinquent personal property taxes as well as the prior year tax re-class by the Kansas Court of Tax Appeals which lead to a reduction of revenue and a timing delay in payments posted (\$0.6 million). The increase in reimbursements is due to the payment of the final administrative charges from COMCARE, Emergency Medical Services (EMS), and Noxious Weeds Tax Funds in 2023 as a result of their consolidation into the General Fund, compared to no administrative charges in 2022 (\$0.4 million).

The increase in vehicle taxes is due to increased motor vehicle registrations (\$0.2 million).

The increases were partially offset by a decrease in charges for services (\$0.5 million). The decrease in charges for services is due to decrease in officer fees collected by the Register of Deeds Office as a result of a 69.0 percent reduction in documents processed (0.5 million). 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.

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 quarter of 2023 \$86.3 million in current property taxes had been collected, an increase of \$7.2 million (9.0 percent) compared to the previous year. The mill levy rate for this Fund is 24.926, an increase of 0.563 mills from the 2022 rate of 24.363 mills.

**Local retail sales and use tax** collections through the first quarter of 2023 increased \$0.7 million (7.0 percent), compared to 2022. Collections in all three months in 2023 exceeded collections in the same months in 2022. Disbursements from the State typically occur two months after the date of purchase and the numbers in the table on the next page reflect that trend.

Local Retail Sales & Use Tax			
Year-to-Date Comparison			
Month	2022	2023	% Change
January	2,980,415	3,102,485	4.10%
February	3,624,467	3,845,284	6.09%
March	2,759,407	3,069,072	11.22%
<b>Total</b>	<b>9,364,289</b>	<b>10,016,841</b>	<b>6.97%</b>

**Motor vehicle tax** collections were \$2.2 million through the first quarter of 2023, an increase of \$0.2 million (9.7 percent) compared to the same timeframe in 2022. Motor vehicle taxes are collected in accordance with K.S.A. 79-5111, which requires these taxes to be allocated to each fund with a property-tax levy in proportion to the property tax levied during the previous year’s budget.

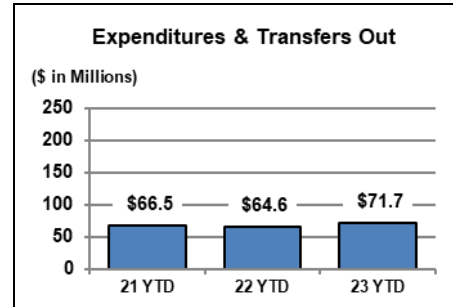
**Intergovernmental** revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the Exploited and Missing Child Unit (EMCU), which is a jointly operated program between the Sheriff’s Office, the Kansas Department for Children and Families (DCF), and the Wichita Police Department (WPD) that investigates child abuse, human trafficking, and missing children cases. Receipts in this category totaled \$0.2 million, which was a nominal amount, \$34,783 (18.3 percent), less than the first quarter of 2022.

**Charges for services** revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The \$7.8 million collected through the first quarter of 2023 was \$0.5 million (6.5 percent) less than the same timeframe in 2022, mainly due to a decrease in insurance fees (\$0.5 million) and Medicare fees (\$0.3 million) collected on behalf of EMS. Those decreases were offset by increases in setoff program fees (\$0.4 million) and Medicaid fees (\$0.2 million) collected on behalf of EMS. These fees historically were collected in the EMS Tax Fund, which was consolidated into the General Fund in 2022.

**Uses of Money and Property** revenue, which includes investment income, increased \$2.4 million (149.8 percent) compared to the same timeframe in 2022 mainly due to Federal interest rates being increased following a dramatic rise in inflation rates.

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

### Major Expenditures



Actual year-to-date expenditures for the first quarter of 2023 increased \$7.1 million (10.9 percent) compared to the same time period in 2022. Increases were recorded in contractals (\$6.7 million) and transfers out (\$3.8 million), which were offset by decreases in personnel (\$2.9 million), equipment (\$0.4 million), capital improvements (\$45,735), and commodities (\$6,075).

**Personnel** costs decreased \$2.9 million (7.9 percent) compared to the same timeframe in 2022. The decrease is mostly attributable to one fewer payroll posting in the first quarter of 2023 compared to the same timeframe in 2022.

General Fund Detailed Personnel Expenditures			
Year-to Date Comparison*			
Category	2022	2023	% Change
Salaries and Wages	\$ 23,589,443	\$ 22,617,462	-4.12%
Overtime	1,561,549	1,703,359	9.08%
Allowances	19,385	16,800	-13.33%
FICA - OASDI	1,530,291	1,478,963	-3.35%
FICA - HI	357,891	345,887	-3.35%
Health/Dental Ins.	5,839,625	3,989,739	-31.68%
Retirement	3,099,488	3,101,402	0.06%
Workers' Comp.	328,891	316,703	-3.71%
Unemployment Tax	75,341	24,303	-67.74%
Vac. Sell as Benefits	58,781	40,456	-31.18%
Donated Leave	1,404	-	-100.00%
Wireless Allowance	34,990	32,860	-6.09%
Flex Spending Contr.	52,034	-	-100.00%
Call Back/On Call	58,534	36,163	-38.22%
<b>Total</b>	<b>\$ 36,607,647</b>	<b>\$ 33,704,097</b>	<b>-7.93%</b>

**Contractual services** expenditures increased \$6.7 million (32.6 percent) through the first quarter of 2023, compared to the same timeframe in 2022. The increase is primarily due to an increase in medical





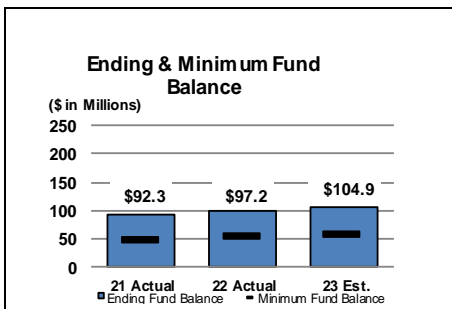
professional services (\$4.8 million) mostly by the Sheriff’s Office for an annual shopping cart created for detention facility and medical services, as well as expenses for such services, in fee for service contracts (\$1.1 million) primarily by the Sheriff’s Office due to a shopping cart created for out-of-County housing as well as expenses for such services, and in grant awards (\$0.4 million), cleaning services (\$0.3 million), and management services (\$0.1 million) all by departments County-wide.

\$7.6 million (7.9 percent) by the end of 2023, primarily due to an increase in opioid settlement revenues, an increase in uses of money and property revenue, and the transfer of fund balance and final administrative charges paid from the COMCARE, EMS, and Noxious Weeds Tax Funds into the General Fund.

**Commodity** expenditures decreased a nominal amount, \$6,075 (0.2 percent) through the first quarter of 2023 when compared to the same timeframe in 2022. The decrease is primarily due to a decrease in operating supplies by EMS.

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

**General Fund Ending Balance**



The General Fund 2023 beginning budgetary fund balance of \$97.2 million is estimated to increase by

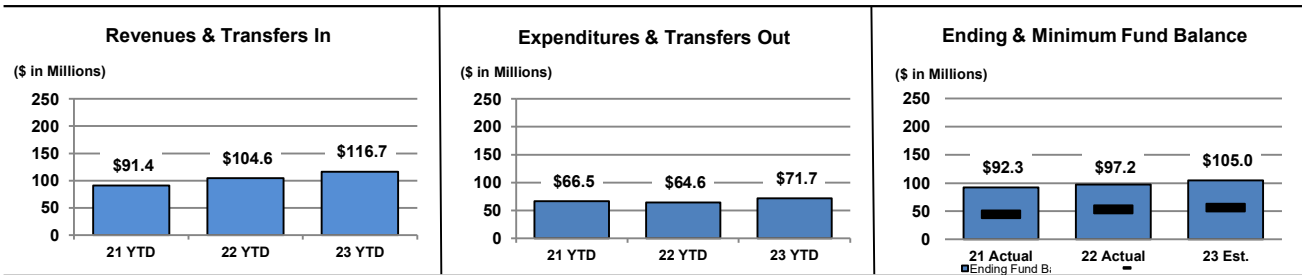


# General Fund

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

Revenues through March 2023 increased \$12.1 million versus the same time period in 2022, specifically in current property tax (\$7.2 million), uses of money and property (\$2.4 million), fines and forfeitures (\$1.2 million), local retail sales and use taxes (\$0.7 million), back property taxes (\$0.6 million), reimbursements (\$0.4 million), and vehicle taxes (\$0.2 million). The increase in current property taxes is due to an increase in assessed valuation of 7.3 percent for the current budget year (\$7.2 million). The increase in uses of money and property is due to an increase in investment income (\$1.9 million) and an increase in penalties and interest on back taxes (\$0.5 million). The increase in fines and forfeitures is due to an increase in opioid settlement revenue (\$1.2 million). The increase in local retail sales and use taxes is due to improving economic conditions (\$0.7 million). The increase in back taxes is due to an increase in revenue collected on behalf of the County by Klenda Austerman from the sale of foreclosed properties as a result of the increase in delinquent personal property taxes as well as the prior year tax re-class by the Kansas Court of Tax Appeals which lead to a reduction of revenue and a timing delay in payments posted (\$0.6 million). The increase in reimbursements is due to the payment of the final administrative charges from COMCARE, Emergency Medical Services (EMS), and Noxious Weeds Tax Funds in 2023 as a result of their consolidation into the General Fund, compared to no administrative charges in 2022 (\$0.4 million). The increase in vehicle taxes is due to increased motor vehicle registrations (\$0.2 million). The increases were partially offset by a decrease in charges for services (\$0.5 million). The decrease in charges for services is due to a decrease in officer fees collected by the Register of Deeds Office as a result of a reduction of 69.0 percent in documents processed (\$0.5 million).

Expenditures increased \$7.1 million compared to the same time period in 2022, specifically in contractals (\$6.7 million) and transfers out (\$3.8 million). The increases in contractals is due to an increase in medical professional services in the Sheriff's Office for an annual shopping cart created for Adult Detention Facility medical services, whereas no cart was created in 2022 (\$4.8 million). Increases were recorded in fee for service contracts primarily by the Sheriff's Office due to a shopping cart for inmate out-of-County housing expenses as well as expenses for such services (\$0.7 million) and by the Division of Information Technology due to annual subscription expenses for software utilized by the County (\$0.4 million), as well as increases in grant awards County-wide (\$0.4 million). Additional increases are due to increased costs of materials and labor for cleaning services in the Facilities Department (\$0.3 million), legal professional services increased based on recommendations of the Cedric Lofton Task Force to improve County policies and draft legislation (\$0.3 million), management services increased due to increased costs for flood control operations (\$0.1 million), contracted meals increased due to costs in the Department on Aging - Physical Disabilities compared to 2022 (\$0.1 million), increased fleet charges for the Sheriff's Department (\$0.1 million), and increased management services County-wide (\$0.1 million). The increase in transfers out is due to the timing of transfers done for cash-funded Capital Improvement Program (CIP) projects County-wide for 2023 (\$3.5 million) and an increase in transfer out-sales tax revenue by Highways due to an increase in the amount sales tax generated through the first three months 2023 compared to the same time period in 2022 (\$0.3 million). Increases in expenditures are partially offset by decreases in personnel (\$2.9 million) and equipment (\$0.4 million). The decrease in personnel is due to eight payroll postings during this timeframe in 2022 compared to only seven postings in 2023 (\$2.9 million). The decrease in equipment is due to a decrease in technology and hardware maintenance expense for EMS (\$0.2 million) and in vehicle costs for the Department on Aging (\$0.1 million) both due to the timing of funds encumbered in 2022.



## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

	2022 YTD			2023 YTD			Fiscal Year Estimates As of Apr. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised		
<b>Revenues &amp; Transfers In</b>								
Current Property Taxes	\$ 79,113,765	\$ 141,169,054	\$ 141,169,054	\$ 86,273,174	\$ 143,186,800	\$ 143,186,800	\$ 2,017,746	
Back Prop. Taxes & Ref. Warrants	444,368	2,729,757	2,729,757	1,000,969	2,002,026	2,002,026	(727,730)	
Special Assessment Prop. Taxes	-	-	-	-	-	-	-	
Motor Vehicle Taxes	2,007,427	18,280,551	18,280,551	2,202,461	16,367,939	16,367,939	(1,912,612)	
Local Retail Sales & Use Taxes	9,364,289	37,474,122	37,474,122	10,016,841	38,416,300	38,416,300	942,177	
All Other Taxes	68,977	261,512	261,512	60,536	276,702	276,702	15,190	
Licenses & Permits	2,037,626	8,546,335	8,546,335	2,117,276	8,750,610	8,750,610	204,275	
Intergovernmental	190,537	758,493	758,493	155,754	955,851	955,851	197,357	
Charges for Services	8,322,861	31,722,691	31,722,691	7,779,051	29,973,186	29,973,186	(1,749,506)	
Fines & Forfeitures	43,340	188,199	188,199	1,192,883	1,379,466	1,379,466	1,191,266	
Miscellaneous	415,110	2,305,559	2,305,559	505,954	2,041,110	2,041,110	(264,449)	
Reimbursements	934,960	5,603,922	5,603,922	1,340,418	5,722,312	5,722,312	118,390	
Uses of Money & Property	1,616,542	4,729,966	4,729,966	4,038,144	7,304,012	7,304,012	2,574,047	
Transfers In & Other Proceeds	-	4,591,218	4,591,218	-	4,514,238	4,514,238	(76,980)	
<b>Total Revenues &amp; Transfers In</b>	<b>104,559,803</b>	<b>258,361,380</b>	<b>258,361,380</b>	<b>116,683,459</b>	<b>260,890,551</b>	<b>260,890,551</b>	<b>2,529,171</b>	
<b>Expenditures &amp; Transfers Out</b>								
Personnel	\$ 36,607,647	\$ 166,620,552	\$ 166,462,595	\$ 33,704,097	\$ 153,764,601	\$ 153,764,601	\$ (12,697,995)	
Contractuals	20,460,364	81,213,919	81,000,006	27,127,468	62,972,603	62,972,603	(18,027,403)	
Debt Service	-	-	-	-	-	-	-	
Commodities	2,681,592	8,858,482	8,579,829	2,675,517	8,031,555	8,031,555	(548,274)	
Capital Improvement	60,516	3,447,529	290,114	14,781	142,908	142,908	(147,206)	
Capital Outlay	108,487	1,071,504	1,437,012	(306,172)	1,475,996	1,475,996	38,984	
Transfers Out	4,685,766	23,363,806	26,806,235	8,457,982	26,705,517	26,705,517	(100,718)	
<b>Total Expenditures &amp; Transfers Out</b>	<b>64,604,371</b>	<b>284,575,792</b>	<b>284,575,792</b>	<b>71,673,673</b>	<b>253,093,181</b>	<b>253,093,181</b>	<b>(31,482,611)</b>	
<b>Net Change in Fund Balance</b>	<b>39,955,431</b>	<b>(26,214,412)</b>	<b>(26,214,412)</b>	<b>45,009,786</b>	<b>7,797,370</b>	<b>7,797,370</b>	<b>(28,953,440)</b>	
<b>Actual Beginning Fund Balance</b>	<b>92,335,932</b>	<b>97,242,961</b>	<b>97,242,961</b>	<b>97,242,961</b>	<b>97,242,961</b>	<b>97,242,961</b>	<b>-</b>	
<b>Ending Fund Balance</b>	<b>\$ 132,291,363</b>	<b>\$ 71,028,549</b>	<b>\$ 71,028,549</b>	<b>\$ 142,252,747</b>	<b>\$ 105,040,331</b>	<b>\$ 105,040,331</b>	<b>\$ (28,953,440)</b>	



# General Fund

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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Expenditures and Interfund Transfers Out By Department</b>						
<b>General Government</b>						
<b>County Commission</b>						
Personnel	214,315	894,279	894,279	187,975	794,920	(99,359)
Contractuals	7,835	106,419	106,419	30,000	49,538	(56,881)
Debt Service	-	-	-	-	-	-
Commodities	1,092	18,381	18,381	14,168	15,226	(3,155)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Commission</b>	<b>223,242</b>	<b>1,019,079</b>	<b>1,019,079</b>	<b>232,144</b>	<b>859,685</b>	<b>(159,394)</b>
<b>County Manager</b>						
Personnel	413,156	1,852,504	1,819,104	338,852	1,591,365	(227,738)
Contractuals	270,776	317,960	346,560	271,013	336,777	(9,783)
Debt Service	-	-	-	-	-	-
Commodities	5,972	11,251	18,051	12,415	33,389	15,338
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Manager</b>	<b>689,903</b>	<b>2,181,715</b>	<b>2,183,715</b>	<b>622,279</b>	<b>1,961,531</b>	<b>(222,183)</b>
<b>County Counselor</b>						
Personnel	377,168	1,493,688	1,493,688	300,015	1,314,783	(178,905)
Contractuals	165,482	330,315	555,315	254,108	496,007	(59,308)
Debt Service	-	-	-	-	-	-
Commodities	16,842	45,883	45,883	(1,539)	31,920	(13,963)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Counselor</b>	<b>559,492</b>	<b>1,869,886</b>	<b>2,094,886</b>	<b>552,584</b>	<b>1,842,710</b>	<b>(252,177)</b>
<b>County Clerk</b>						
Personnel	295,552	1,268,530	1,268,530	274,080	1,211,699	(56,831)
Contractuals	5,144	166,750	165,365	2,516	11,388	(153,977)
Debt Service	-	-	-	-	-	-
Commodities	1,132	10,309	11,694	6,947	132,535	120,841
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Clerk</b>	<b>301,827</b>	<b>1,445,589</b>	<b>1,445,589</b>	<b>283,544</b>	<b>1,355,622</b>	<b>(89,967)</b>
<b>Register of Deeds</b>						
Personnel	276,357	1,206,822	1,206,822	251,925	1,116,471	(90,352)
Contractuals	225	17,674	17,674	754	6,270	(11,404)
Debt Service	-	-	-	-	-	-
Commodities	1,879	26,000	26,000	3,201	6,537	(19,463)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Register of Deeds</b>	<b>278,460</b>	<b>1,250,496</b>	<b>1,250,496</b>	<b>255,880</b>	<b>1,129,277</b>	<b>(121,219)</b>
<b>Election Commissioner</b>						
Personnel	196,426	1,266,951	1,266,951	148,831	900,029	(366,922)
Contractuals	125,415	636,178	636,178	124,762	548,036	(88,142)
Debt Service	-	-	-	-	-	-
Commodities	6,827	68,645	68,645	1,980	47,993	(20,652)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Election Commissioner</b>	<b>328,668</b>	<b>1,971,774</b>	<b>1,971,774</b>	<b>275,572</b>	<b>1,496,058</b>	<b>(475,716)</b>



# General Fund

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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

	2022 YTD			2023 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2023	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Division of Human Resources</b>						
Personnel	405,264	1,863,021	1,863,021	359,324	1,768,554	(94,467)
Contractuals	83,226	122,595	280,245	217,323	261,834	(18,411)
Debt Service	-	-	-	-	-	-
Commodities	13,442	43,000	45,100	5,392	40,328	(4,772)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Division of Human Resources</b>	<b>501,932</b>	<b>2,028,616</b>	<b>2,188,366</b>	<b>582,039</b>	<b>2,070,717</b>	<b>(117,650)</b>
<b>Division of Finance</b>						
Personnel	823,705	3,297,974	3,297,974	660,512	2,914,530	(383,444)
Contractuals	416,848	1,049,090	1,080,765	264,658	491,260	(589,504)
Debt Service	-	-	-	-	-	-
Commodities	17,531	107,603	107,704	18,093	78,598	(29,106)
Capital Improvements	60,144	-	281,214	5,934	132,388	(148,826)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Division of Finance</b>	<b>1,318,227</b>	<b>4,454,667</b>	<b>4,767,657</b>	<b>949,196</b>	<b>3,616,776</b>	<b>(1,150,881)</b>
<b>Budgeted Transfers</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	3,000,000	3,000,000	-	2,924,094	(75,906)
<b>Total Budgeted Transfers</b>	<b>-</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>-</b>	<b>2,924,094</b>	<b>(75,906)</b>
<b>Contingency Reserves</b>						
Personnel	-	4,340,612	4,340,612	-	2,228,091	(2,112,521)
Contractuals	-	23,685,000	21,522,882	-	6,084,029	(15,438,853)
Debt Service	-	-	-	-	-	-
Commodities	-	500,000	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	500,000	474,169	-	-	(474,169)
Transfers Out	-	-	-	-	-	-
<b>Total Contingency Reserves</b>	<b>-</b>	<b>29,025,612</b>	<b>26,337,663</b>	<b>-</b>	<b>8,312,120</b>	<b>(18,025,543)</b>
<b>County Appraiser</b>						
Personnel	1,193,668	5,142,989	5,142,989	1,057,952	4,674,514	(468,474)
Contractuals	55,252	219,080	219,080	81,077	216,923	(2,157)
Debt Service	-	-	-	-	-	-
Commodities	41,812	84,797	84,797	42,690	66,590	(18,207)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Appraiser</b>	<b>1,290,732</b>	<b>5,446,866</b>	<b>5,446,866</b>	<b>1,181,719</b>	<b>4,958,027</b>	<b>(488,839)</b>
<b>County Treasurer</b>						
Personnel	325,783	1,299,335	1,299,335	294,098	1,297,338	(1,997)
Contractuals	12,817	68,750	68,750	11,786	59,303	(9,447)
Debt Service	-	-	-	-	-	-
Commodities	3,482	86,626	86,626	8,464	77,392	(9,234)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Treasurer</b>	<b>342,082</b>	<b>1,454,711</b>	<b>1,454,711</b>	<b>314,347</b>	<b>1,434,032</b>	<b>(20,679)</b>



# General Fund

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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

	2022 YTD			2023 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2023	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Metropolitan Area Planning Dept.</b>						
Personnel	-	-	-	-	-	-
Contractuals	173,005	765,583	765,583	191,396	765,583	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Metropolitan Area Plann. Dept.</b>	<b>173,005</b>	<b>765,583</b>	<b>765,583</b>	<b>191,396</b>	<b>765,583</b>	<b>-</b>
<b>Facilities Department</b>						
Personnel	546,258	2,987,655	2,987,655	475,219	2,101,423	(886,232)
Contractuals	1,721,029	4,524,161	4,514,774	1,973,343	4,403,633	(111,141)
Debt Service	-	-	-	-	-	-
Commodities	269,189	584,476	593,863	304,875	551,760	(42,103)
Capital Improvements	-	640,672	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	640,672	640,672	640,672	-
<b>Total Facilities Department</b>	<b>2,536,477</b>	<b>8,736,964</b>	<b>8,736,964</b>	<b>3,394,109</b>	<b>7,697,487</b>	<b>(1,039,477)</b>
<b>Central Services</b>						
Personnel	362,764	1,528,577	1,528,577	307,347	1,360,674	(167,903)
Contractuals	54,960	109,483	118,063	56,591	102,588	(15,475)
Debt Service	-	-	-	-	-	-
Commodities	685,092	1,097,550	1,088,970	685,552	950,095	(138,875)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Central Services</b>	<b>1,102,816</b>	<b>2,735,610</b>	<b>2,735,610</b>	<b>1,049,490</b>	<b>2,413,357</b>	<b>(322,253)</b>
<b>Division of Information &amp; Technology</b>						
Personnel	1,927,045	8,059,525	8,059,525	1,827,547	7,919,515	(140,009)
Contractuals	4,241,295	6,055,948	7,093,624	4,388,373	7,280,840	187,216
Debt Service	-	-	-	-	-	-
Commodities	91,616	516,065	708,545	27,620	471,983	(236,562)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	66,547	246,504	260,490	77,100	77,100	(183,390)
Transfers Out	-	-	-	-	-	-
<b>Total Division of Info. &amp; Tech.</b>	<b>6,326,504</b>	<b>14,878,042</b>	<b>16,122,184</b>	<b>6,320,640</b>	<b>15,749,438</b>	<b>(372,745)</b>
<b>Public Safety</b>						
<b>Office of the Medical Director</b>						
Personnel	64,061	401,494	401,494	115,465	484,564	83,069
Contractuals	9,406	33,439	33,439	14,328	33,439	-
Debt Service	-	-	-	-	-	-
Commodities	1,793	12,000	12,000	7,160	12,000	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Office of the Medical Director</b>	<b>75,260</b>	<b>446,933</b>	<b>446,933</b>	<b>136,952</b>	<b>530,003</b>	<b>83,069</b>
<b>Emergency Communications</b>						
Personnel	1,557,926	7,662,334	7,662,334	1,428,670	6,283,108	(1,379,225)
Contractuals	(13,280)	50,257	54,557	(1,888)	231,387	176,830
Debt Service	-	-	-	-	-	-
Commodities	6,165	90,947	86,647	5,725	50,465	(36,182)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Emergency Communications</b>	<b>1,550,811</b>	<b>7,803,538</b>	<b>7,803,538</b>	<b>1,432,507</b>	<b>6,564,961</b>	<b>(1,238,577)</b>



# General Fund

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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	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	72,531	383,877	383,877	69,058	304,720	(79,157)
Contractuals	27,669	114,514	114,514	41,656	129,420	14,906
Debt Service	-	-	-	-	-	-
Commodities	8,127	60,146	60,146	9,938	35,431	(24,715)
Capital Improvements	-	328,417	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	328,417	328,417	328,417	-
<b>Total Emergency Management</b>	<b>108,327</b>	<b>886,954</b>	<b>886,954</b>	<b>449,069</b>	<b>797,988</b>	<b>(88,965)</b>
<b>Emergency Medical Services</b>						
Personnel	4,087,316	17,963,253	17,963,253	3,623,553	16,481,023	(1,482,230)
Contractuals	1,206,543	3,180,180	3,125,080	1,194,488	3,390,286	265,206
Debt Service	-	-	-	-	-	-
Commodities	466,596	1,402,871	1,402,871	303,628	1,486,703	83,832
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	55,100	(256,289)	-	(55,100)
Transfers Out	-	-	-	-	-	-
<b>Total Emergency Medical Services</b>	<b>5,760,455</b>	<b>22,546,304</b>	<b>22,546,304</b>	<b>4,865,380</b>	<b>21,358,011</b>	<b>(1,188,293)</b>
<b>Reg. Forensic Science Center</b>						
Personnel	899,651	4,214,198	4,214,198	882,128	4,104,154	(110,045)
Contractuals	327,825	473,992	473,992	297,610	461,035	(12,957)
Debt Service	-	-	-	-	-	-
Commodities	104,900	427,329	427,329	93,552	341,032	(86,297)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	315,066	(400)	315,066	-
Transfers Out	-	-	-	-	-	-
<b>Total Regional Forensic Science Center</b>	<b>1,332,375</b>	<b>5,115,519</b>	<b>5,430,586</b>	<b>1,272,890</b>	<b>5,221,287</b>	<b>(209,299)</b>
<b>Department of Corrections</b>						
Personnel	2,549,960	12,740,389	12,740,389	2,017,126	9,308,615	(3,431,773)
Contractuals	810,346	1,631,813	1,649,413	785,096	1,627,661	(21,752)
Debt Service	-	-	-	-	-	-
Commodities	220,398	816,023	798,423	200,174	783,103	(15,320)
Capital Improvements	-	247,776	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	992,000	1,239,776	247,776	1,239,776	-
<b>Total Department of Corrections</b>	<b>3,580,704</b>	<b>16,428,001</b>	<b>16,428,001</b>	<b>3,250,172</b>	<b>12,959,155</b>	<b>(3,468,845)</b>
<b>Sheriff's Office</b>						
Personnel	11,875,299	49,608,786	49,563,787	11,602,609	52,518,059	2,954,272
Contractuals	2,621,436	16,641,829	16,683,829	8,022,945	15,095,222	(1,588,607)
Debt Service	-	-	-	-	-	-
Commodities	288,415	716,370	768,369	278,687	1,024,050	255,681
Capital Improvements	-	-	-	-	-	-
Capital Outlay	41,940	310,000	310,000	-	1,076,644	766,644
Transfers Out	3,621	21,000	21,000	3,033	21,000	-
<b>Total Sheriff's Office</b>	<b>14,830,711</b>	<b>67,297,985</b>	<b>67,346,985</b>	<b>19,907,274</b>	<b>69,734,975</b>	<b>2,387,990</b>
<b>District Attorney</b>						
Personnel	3,138,054	14,121,763	14,038,763	2,797,880	12,303,712	(1,735,051)
Contractuals	316,529	629,360	712,360	400,083	507,048	(205,312)
Debt Service	-	-	-	-	-	-
Commodities	22,434	137,828	137,828	28,759	80,098	(57,730)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total District Attorney</b>	<b>3,477,017</b>	<b>14,888,951</b>	<b>14,888,951</b>	<b>3,226,722</b>	<b>12,890,858</b>	<b>(1,998,093)</b>



# General Fund

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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

	2022 YTD			2023 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2023	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Public Safety (Continued)</b>						
<b>District Court</b>						
Personnel	16,141	89,605	91,616	19,197	84,672	(6,944)
Contractuals	1,303,514	3,407,945	3,398,034	1,224,493	3,588,785	190,750
Debt Service	-	-	-	-	-	-
Commodities	170,184	467,150	467,150	118,792	313,032	(154,118)
Capital Improvements	372	1,000	8,900	8,847	10,520	1,620
Capital Outlay	-	15,000	15,000	-	-	(15,000)
Transfers Out	-	-	-	-	-	-
<b>Total District Court</b>	<b>1,490,211</b>	<b>3,980,700</b>	<b>3,980,700</b>	<b>1,371,329</b>	<b>3,997,009</b>	<b>16,309</b>
<b>Crime Prevention Fund</b>						
Personnel	-	-	-	-	-	-
Contractuals	85,594	582,383	582,383	263,804	582,383	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Crime Prevention Fund</b>	<b>85,594</b>	<b>582,383</b>	<b>582,383</b>	<b>263,804</b>	<b>582,383</b>	-
<b>MABCD</b>						
Personnel	832,549	4,040,389	4,044,517	754,426	3,434,331	(610,186)
Contractuals	1,133,360	4,295,618	4,295,591	1,044,076	4,958,085	662,494
Debt Service	-	-	-	-	-	-
Commodities	30,900	187,040	187,040	120,632	130,632	(56,408)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	84,614	80,514	-	84,614	4,100
<b>Total MABCD</b>	<b>1,996,809</b>	<b>8,607,661</b>	<b>8,607,661</b>	<b>1,919,134</b>	<b>8,607,661</b>	-
<b>Courthouse Police</b>						
Personnel	306,621	1,573,837	1,571,328	255,091	1,136,752	(434,576)
Contractuals	22,510	34,000	29,323	16,082	50,607	21,285
Debt Service	-	-	-	-	-	-
Commodities	2,043	27,192	27,192	3,258	5,317	(21,875)
Capital Improvements	-	178,210	-	-	-	-
Capital Outlay	-	-	7,186	2,509	7,186	-
Transfers Out	-	-	178,210	178,210	178,210	-
<b>Total Courthouse Police</b>	<b>331,173</b>	<b>1,813,239</b>	<b>1,813,239</b>	<b>455,150</b>	<b>1,378,073</b>	<b>(435,166)</b>
<b>Public Works</b>						
<b>Budget Transfers - Local Sales Tax</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	4,682,145	19,237,061	19,237,061	5,008,420	19,208,150	(28,911)
<b>Total Budget Transfers</b>	<b>4,682,145</b>	<b>19,237,061</b>	<b>19,237,061</b>	<b>5,008,420</b>	<b>19,208,150</b>	<b>(28,911)</b>
<b>Noxious Weeds</b>						
Personnel	77,727	388,687	388,687	86,807	387,310	(1,378)
Contractuals	16,271	79,229	79,229	20,946	84,376	5,147
Debt Service	-	-	-	-	-	-
Commodities	6,830	99,629	99,629	26,136	79,044	(20,585)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Noxious Weeds</b>	<b>100,828</b>	<b>567,545</b>	<b>567,545</b>	<b>133,888</b>	<b>550,729</b>	<b>(16,816)</b>



# General Fund

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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

	2022 YTD			2023 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2023	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Public Works (Continued)</b>						
<b>Storm Drainage</b>						
Personnel	147,108	571,436	571,249	111,982	494,406	(76,843)
Contractuals	1,099,208	1,549,727	1,549,914	1,358,954	1,529,485	(20,429)
Debt Service	-	-	-	-	-	-
Commodities	1,375	2,700	2,700	994	5,100	2,400
Capital Improvements	-	1,360,187	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	1,360,187	1,360,187	1,360,187	-
<b>Total Storm Drainage</b>	<b>1,247,692</b>	<b>3,484,050</b>	<b>3,484,050</b>	<b>2,832,116</b>	<b>3,389,178</b>	<b>(94,871)</b>
<b>Environmental Resources</b>						
Personnel	21,274	85,533	85,533	19,343	85,236	(297)
Contractuals	42,538	51,331	51,331	43,495	44,311	(7,020)
Debt Service	-	-	-	-	-	-
Commodities	129	2,331	2,331	325	1,517	(814)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Environmental Resources</b>	<b>63,941</b>	<b>139,195</b>	<b>139,195</b>	<b>63,163</b>	<b>131,065</b>	<b>(8,130)</b>
<b>Public Services</b>						
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	102,500	205,000	205,000	102,500	205,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>102,500</b>	<b>205,000</b>	<b>205,000</b>	<b>102,500</b>	<b>205,000</b>	<b>-</b>
<b>COMCARE</b>						
Personnel	739,888	3,691,016	3,691,016	839,950	3,679,081	(11,935)
Contractuals	505,534	993,746	993,746	504,266	994,745	999
Debt Service	-	-	-	-	-	-
Commodities	26,680	212,450	212,450	67,573	210,936	(1,514)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total COMCARE</b>	<b>1,272,103</b>	<b>4,897,212</b>	<b>4,897,212</b>	<b>1,411,789</b>	<b>4,884,762</b>	<b>(12,451)</b>
<b>CDDO</b>						
Personnel	-	-	-	-	-	-
Contractuals	498,855	1,956,590	1,956,590	463,475	1,956,590	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total CDDO</b>	<b>498,855</b>	<b>1,956,590</b>	<b>1,956,590</b>	<b>463,475</b>	<b>1,956,590</b>	<b>-</b>
<b>Department on Aging</b>						
Personnel	22,510	115,354	115,354	20,515	87,023	(28,331)
Contractuals	360,964	400,468	400,468	306,992	388,788	(11,680)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	(2,985)	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	(129,492)	-	-
Transfers Out	-	29,131	29,131	-	29,131	-
<b>Total Department on Aging</b>	<b>383,475</b>	<b>544,953</b>	<b>544,953</b>	<b>195,031</b>	<b>504,942</b>	<b>(40,010)</b>





# General Fund

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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	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	960,715	4,356,992	4,356,992	861,138	3,789,027	(567,964)
Contractuals	309,807	835,125	847,550	447,779	817,916	(29,634)
Debt Service	-	-	-	-	-	-
Commodities	72,926	773,707	761,282	124,131	748,826	(12,456)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Health Department</b>	<b>1,343,448</b>	<b>5,965,824</b>	<b>5,965,824</b>	<b>1,433,048</b>	<b>5,355,770</b>	<b>(610,054)</b>
<b>Culture &amp; Recreation</b>						
<b>Sedgwick County Parks Dept.</b>						
Personnel	105,321	583,579	583,579	95,445	423,219	(160,360)
Contractuals	80,487	342,396	342,396	93,301	334,813	(7,583)
Debt Service	-	-	-	-	-	-
Commodities	95,067	212,683	212,683	86,773	219,147	6,464
Capital Improvements	-	691,267	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	691,267	691,267	691,267	-
<b>Total Sedgwick County Parks Dept.</b>	<b>280,875</b>	<b>1,829,925</b>	<b>1,829,925</b>	<b>966,786</b>	<b>1,668,446</b>	<b>(161,479)</b>
<b>Sedgwick County Zoo</b>						
Personnel	1,719,906	7,249,138	7,249,138	1,561,181	6,909,409	(339,730)
Contractuals	400,000	400,000	400,000	400,000	400,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Sedgwick County Zoo</b>	<b>2,119,906</b>	<b>7,649,138</b>	<b>7,649,138</b>	<b>1,961,181</b>	<b>7,309,409</b>	<b>(339,730)</b>
<b>Exploration Place</b>						
Personnel	46,615	192,232	192,232	45,020	190,164	(2,068)
Contractuals	1,020,850	2,027,908	2,027,908	1,013,954	2,029,976	2,068
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Exploration Place</b>	<b>1,067,465</b>	<b>2,220,140</b>	<b>2,220,140</b>	<b>1,058,974</b>	<b>2,220,140</b>	<b>-</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	317,472	407,472	407,472	317,472	407,472	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>317,472</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	206,370	825,481	825,481	206,370	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Extension Council</b>	<b>206,370</b>	<b>825,481</b>	<b>825,481</b>	<b>206,370</b>	<b>825,481</b>	<b>-</b>



# General Fund

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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	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	9,012	84,196	84,196	18,435	82,107	(2,089)
Contractuals	269,630	1,809,335	1,809,335	220,117	724,489	(1,084,846)
Debt Service	-	-	-	-	-	-
Commodities	722	9,500	9,500	-	775	(8,725)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Economic Development</b>	<b>279,365</b>	<b>1,903,031</b>	<b>1,903,031</b>	<b>238,553</b>	<b>807,372</b>	<b>(1,095,659)</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	45,117	46,795	426,795	425,117	426,795	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>45,117</b>	<b>46,795</b>	<b>426,795</b>	<b>425,117</b>	<b>426,795</b>	<b>-</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>64,604,371</b>	<b>284,542,792</b>	<b>284,542,792</b>	<b>71,573,206</b>	<b>253,060,181</b>	<b>(31,482,611)</b>
<b>Net Change in Fund Balance</b>	<b>39,955,431</b>	<b>(26,214,412)</b>	<b>(26,214,412)</b>	<b>45,009,786</b>	<b>7,797,370</b>	<b>(28,953,440)</b>
<b>Actual Fund Balance, Beginning of Year</b>	<b>92,335,932</b>	<b>97,242,961</b>	<b>97,242,961</b>	<b>97,242,961</b>	<b>97,242,961</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 132,291,363</b>	<b>\$ 71,028,549</b>	<b>\$ 71,028,549</b>	<b>\$ 142,252,747</b>	<b>\$ 105,040,331</b>	<b>\$ (28,953,440)</b>



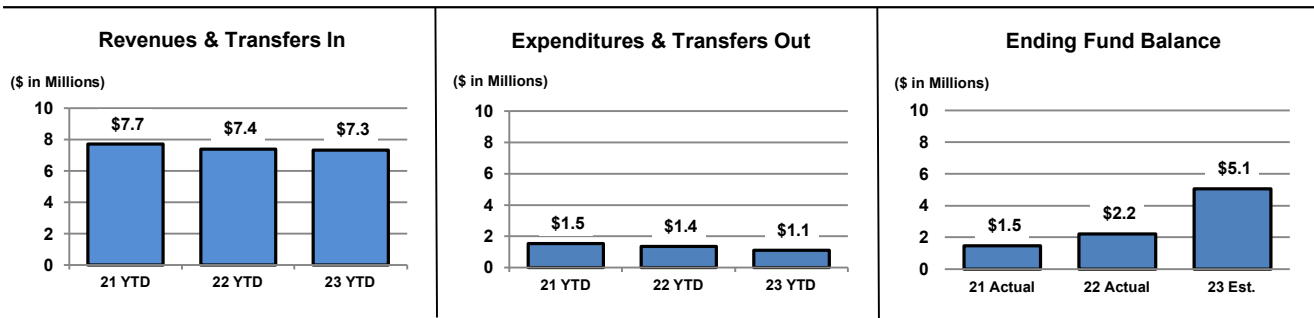
# Budgetary Accounts



# Bond and Interest

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

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



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

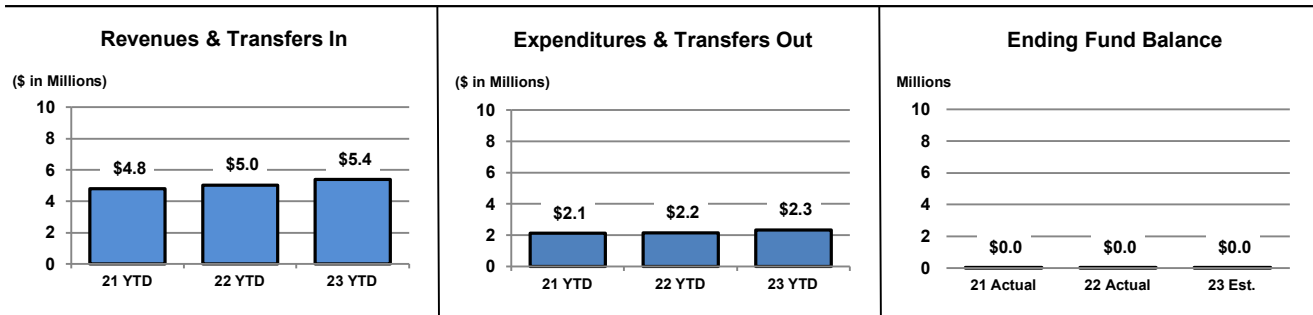
For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	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	\$ 6,608,769	\$ 10,524,392	\$ 10,524,392	\$ 6,441,687	\$ 10,688,269	\$ 163,877
Back Prop. Taxes & Ref. Warrants	39,732	228,023	228,023	85,898	168,849	(59,174)
Special Assessment Prop. Taxes	185,139	308,816	308,816	219,878	288,893	(19,923)
Motor Vehicle Taxes	168,909	1,524,321	1,524,321	188,677	1,364,570	(159,751)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	86,583	86,583	-	10,805	(75,779)
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	57,266	57,266	-	-	(57,266)
Transfers In & Other Proceeds	399,392	2,476,565	2,476,565	399,392	2,476,565	-
<b>Total Revenues &amp; Transfers In</b>	<b>7,401,942</b>	<b>15,205,966</b>	<b>15,205,966</b>	<b>7,335,531</b>	<b>14,997,952</b>	<b>(208,015)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,650	20,000	20,000	-	20,000	-
Debt Service	1,359,400	15,035,014	15,035,014	1,108,143	12,147,653	(2,887,362)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,361,050</b>	<b>15,055,014</b>	<b>15,055,014</b>	<b>1,108,143</b>	<b>12,167,653</b>	<b>(2,887,362)</b>
<b>Net Change in Fund Balance</b>	<b>6,040,891</b>	<b>150,952</b>	<b>150,952</b>	<b>6,227,388</b>	<b>2,830,299</b>	<b>(3,095,376)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,454,392</b>	<b>2,221,193</b>	<b>2,221,193</b>	<b>2,221,193</b>	<b>2,221,193</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 7,495,283</b>	<b>\$ 2,372,145</b>	<b>\$ 2,372,145</b>	<b>\$ 8,448,581</b>	<b>\$ 5,051,492</b>	<b>\$ (3,095,376)</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 29.8 percent is primarily used to pay the debt service for the campus facilities and for the National Center for Aviation Training. Approximately 51.2 percent makes up student support and serves as the universities primary source of support for scholarships and assistantships for city and county residents. Approximately 4.8 percent is budgeted for Economic and Community Development. 4.1 percent of total expenditures provide funding for operation and oversight of mill levy fund. Finally, 10.1 percent is required for contingency reserve.



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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

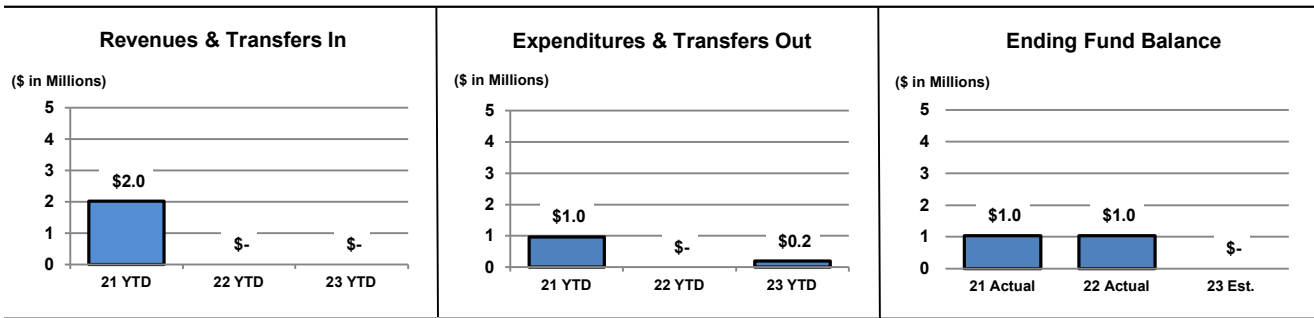
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 4,871,014	\$ 8,496,356	\$ 8,496,356	\$ 5,191,882	\$ 8,616,368	\$ 120,012
Back Prop. Taxes & Ref. Warrants	27,347	168,077	168,077	62,040	124,462	(43,615)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	123,173	1,125,520	1,125,520	135,730	1,007,755	(117,764)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	348,587	348,587	-	-	(348,587)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>5,021,534</b>	<b>10,138,540</b>	<b>10,138,540</b>	<b>5,389,652</b>	<b>9,748,586</b>	<b>(389,954)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	2,156,574	10,289,953	10,289,953	2,334,359	9,748,586	(541,367)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,156,574</b>	<b>10,289,953</b>	<b>10,289,953</b>	<b>2,334,359</b>	<b>9,748,586</b>	<b>(541,367)</b>
<b>Net Change in Fund Balance</b>	<b>2,864,960</b>	<b>(151,413)</b>	<b>(151,413)</b>	<b>3,055,293</b>	<b>-</b>	<b>(931,321)</b>
<b>Actual Beginning Fund Balance</b>	<b>21,359</b>	<b>30,859</b>	<b>30,859</b>	<b>30,859</b>	<b>30,859</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,886,319</b>	<b>\$ (120,554)</b>	<b>\$ (120,554)</b>	<b>\$ 3,086,152</b>	<b>\$ 30,859</b>	<b>\$ (931,321)</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. In 2022, COMCARE received a Certified Community Behavioral Health Clinic expansion Grant from SAMHSA.

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



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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	772,623	772,623	193,156	772,623	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	256,840	256,840	-	256,840	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>-</b>	<b>1,029,463</b>	<b>1,029,463</b>	<b>193,156</b>	<b>1,029,463</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(1,029,463)</b>	<b>(1,029,463)</b>	<b>(193,156)</b>	<b>(1,029,463)</b>	<b>-</b>
<b>Actual Beginning Fund Balance</b>	<b>1,029,463</b>	<b>1,029,463</b>	<b>1,029,463</b>	<b>1,029,463</b>	<b>1,029,463</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,029,463</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 836,307</b>	<b>\$ -</b>	<b>\$ -</b>

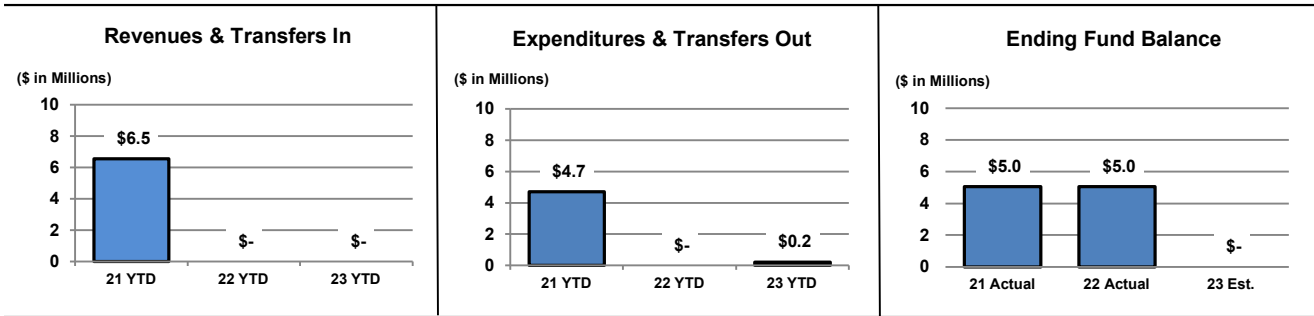


# Emergency Medical Services

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



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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	868,738	868,738	217,184	868,738	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	4,175,390	4,175,390	-	4,175,390	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>-</b>	<b>5,044,128</b>	<b>5,044,128</b>	<b>217,184</b>	<b>5,044,128</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(5,044,128)</b>	<b>(5,044,128)</b>	<b>(217,184)</b>	<b>(5,044,128)</b>	<b>-</b>
<b>Actual Beginning Fund Balance</b>	<b>5,044,128</b>	<b>5,044,128</b>	<b>5,044,128</b>	<b>5,044,128</b>	<b>5,044,128</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 5,044,128</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,826,944</b>	<b>\$ -</b>	<b>\$ -</b>

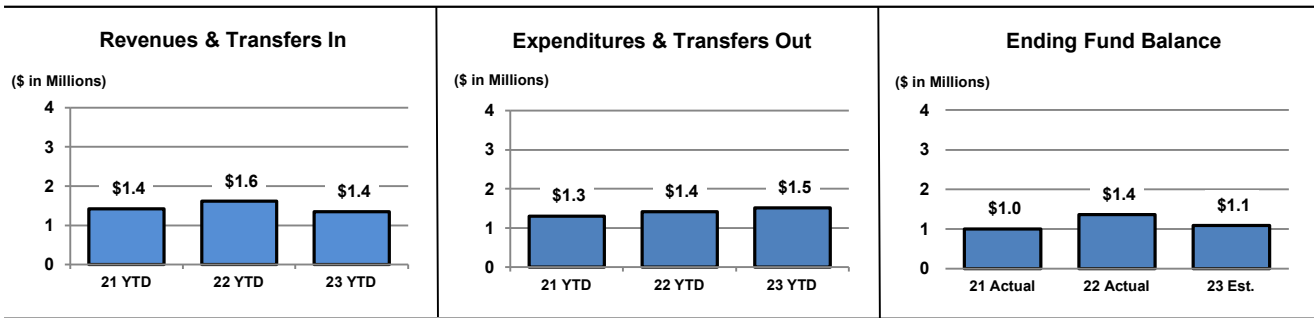




# Aging

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



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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

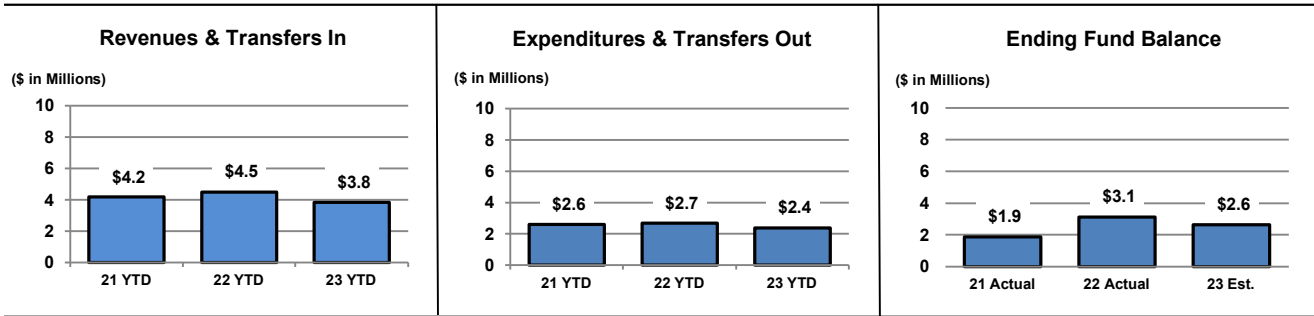
	2022 YTD		2023 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2023	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 1,565,086	\$ 2,099,093	\$ 2,099,093	\$ 1,284,354	\$ 2,129,985	\$ 30,891
Back Prop. Taxes & Ref. Warrants	8,352	54,008	54,008	19,384	39,994	(14,014)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	36,932	359,997	359,997	42,436	322,155	(37,841)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	4,520	21,626	21,626	5,147	17,338	(4,288)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	4,762	4,762	-	227	(4,535)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,614,890</b>	<b>2,539,486</b>	<b>2,539,486</b>	<b>1,351,321</b>	<b>2,509,699</b>	<b>(29,787)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 175,882	\$ 838,090	\$ 838,090	\$ 175,047	\$ 780,089	\$ (58,001)
Contractuals	1,209,339	1,821,833	1,819,713	1,340,673	1,647,429	(172,284)
Debt Service	-	-	-	-	-	-
Commodities	511	59,327	61,447	977	34,467	(26,980)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	28,434	323,794	323,794	-	323,794	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,414,166</b>	<b>3,043,044</b>	<b>3,043,044</b>	<b>1,516,697</b>	<b>2,785,778</b>	<b>(257,266)</b>
<b>Net Change in Fund Balance</b>	<b>200,723</b>	<b>(503,558)</b>	<b>(503,558)</b>	<b>(165,376)</b>	<b>(276,080)</b>	<b>(287,052)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,000,550</b>	<b>1,362,757</b>	<b>1,362,757</b>	<b>1,362,757</b>	<b>1,362,757</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,201,273</b>	<b>\$ 859,199</b>	<b>\$ 859,199</b>	<b>\$ 1,197,381</b>	<b>\$ 1,086,677</b>	<b>\$ (287,052)</b>



# Highway

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

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



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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

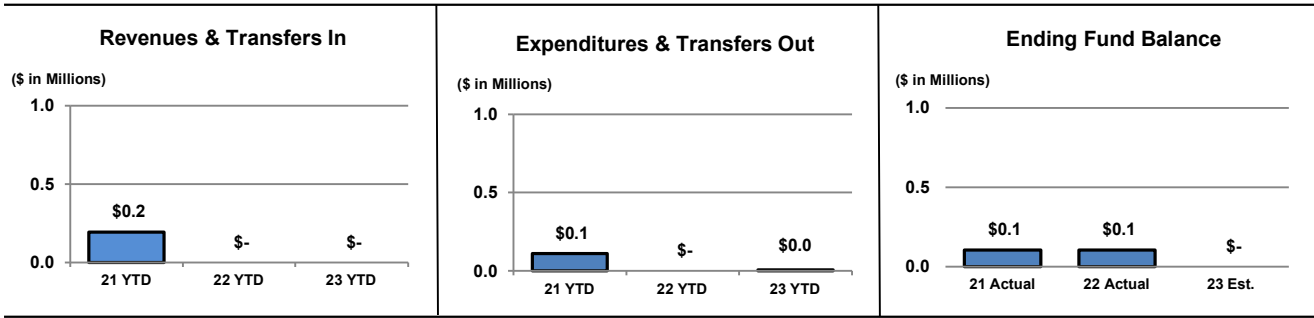
	2022 YTD		2023 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2023	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 3,214,725	\$ 4,013,547	\$ 4,013,547	\$ 2,458,036	\$ 4,075,563	\$ 62,017
Back Prop. Taxes & Ref. Warrants	14,971	110,929	110,929	39,127	82,145	(28,784)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	75,984	738,629	738,629	88,457	660,906	(77,723)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	3,600	22,253	22,253	3,750	15,834	(6,419)
Intergovernmental	1,182,084	5,156,483	5,156,483	1,241,508	4,916,128	(240,355)
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	100	100	-	-	(100)
Miscellaneous	2,977	22,323	22,323	3,713	15,491	(6,832)
Reimbursements	3,267	27,309	27,309	954	29,407	2,097
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>4,497,608</b>	<b>10,091,573</b>	<b>10,091,573</b>	<b>3,835,545</b>	<b>9,795,474</b>	<b>(296,099)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,376,013	\$ 6,803,725	\$ 6,803,725	\$ 1,142,069	\$ 5,380,385	\$ (1,423,340)
Contractuals	1,154,708	4,551,141	4,551,141	1,152,760	4,517,877	(33,264)
Debt Service	-	-	-	-	-	-
Commodities	148,834	412,672	412,672	95,896	385,149	(27,523)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,679,555</b>	<b>11,767,538</b>	<b>11,767,538</b>	<b>2,390,725</b>	<b>10,283,412</b>	<b>(1,484,127)</b>
<b>Net Change in Fund Balance</b>	<b>1,818,053</b>	<b>(1,675,966)</b>	<b>(1,675,966)</b>	<b>1,444,819</b>	<b>(487,937)</b>	<b>(1,780,225)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,884,350</b>	<b>3,119,527</b>	<b>3,119,527</b>	<b>3,119,527</b>	<b>3,119,527</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,702,403</b>	<b>\$ 1,443,561</b>	<b>\$ 1,443,561</b>	<b>\$ 4,564,346</b>	<b>\$ 2,631,590</b>	<b>\$ (1,780,225)</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. In 2023, this fund is budgeted for payment of the final administrative charges owed by this fund as well as the transfer of the remaining fund balance to the General Fund, which will be restricted for use for Noxious Weeds services.



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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

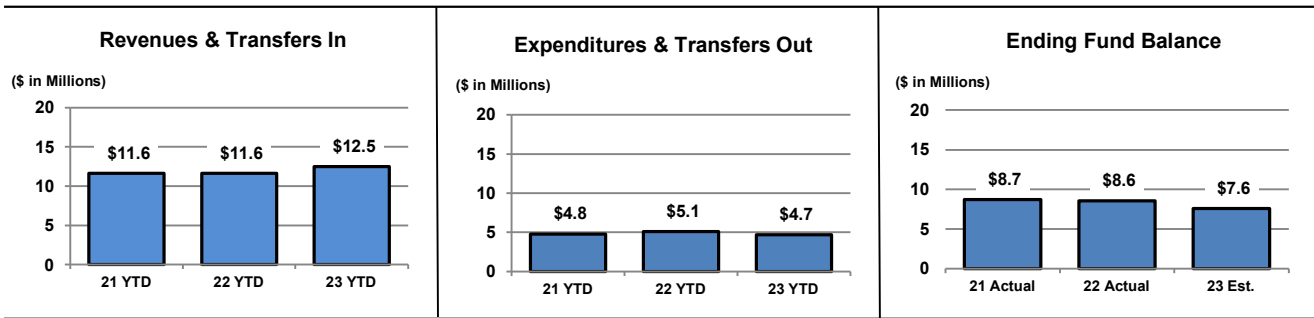
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	23,530	23,530	5,882	23,530	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	82,008	82,008	-	82,008	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>-</b>	<b>105,538</b>	<b>105,538</b>	<b>5,882</b>	<b>105,538</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(105,538)</b>	<b>(105,538)</b>	<b>(5,882)</b>	<b>(105,538)</b>	<b>-</b>
<b>Actual Beginning Fund Balance</b>	<b>105,538</b>	<b>105,538</b>	<b>105,538</b>	<b>105,538</b>	<b>105,538</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 105,538</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 99,656</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 618 square miles. The property tax rate for those in Fire District 1 in 2023 is 17.912 mills which is an increase of 0.095 mills from 2022.

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



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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

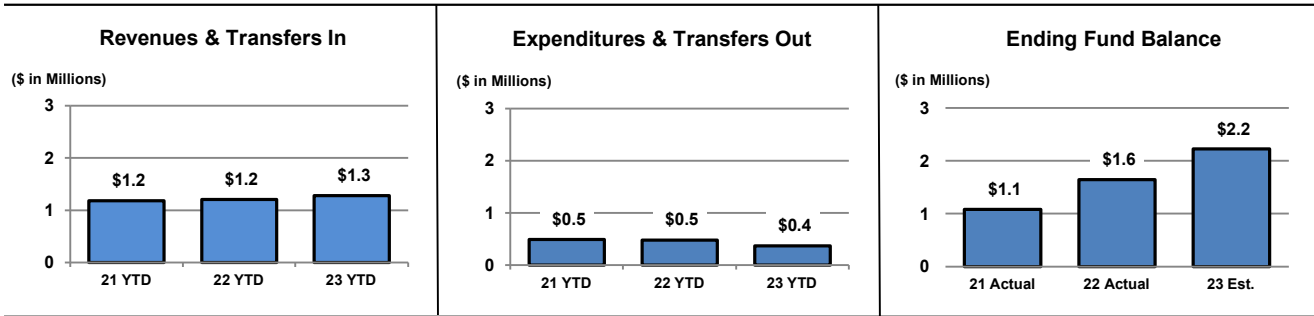
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 11,627,278	\$ 19,022,391	\$ 19,022,391	\$ 12,093,700	\$ 19,218,121	\$ 195,730
Back Prop. Taxes & Ref. Warrants	(291,946)	272,644	272,644	87,566	176,945	(95,699)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	231,123	2,100,831	2,100,831	253,199	1,998,579	(102,252)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	1,450	9,169	9,169	925	10,125	956
Intergovernmental	-	-	-	-	-	-
Charges for Services	61,736	804,959	804,959	56,300	747,224	(57,735)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	319	51,185	51,185	1,203	50,402	(782)
Reimbursements	667	-	-	1,031	7,661	7,661
Use of Money & Property	-	6,635	6,635	-	257,904	251,269
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>11,630,626</b>	<b>22,267,814</b>	<b>22,267,814</b>	<b>12,493,924</b>	<b>22,466,961</b>	<b>199,148</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 4,295,625	\$ 16,439,442	\$ 16,439,442	\$ 3,763,194	\$ 17,115,071	\$ 675,629
Contractuals	453,296	4,581,202	4,581,202	511,133	3,899,689	(681,513)
Debt Service	-	1,372,375	1,372,375	-	1,078,977	(293,398)
Commodities	348,816	829,026	829,026	381,461	730,264	(98,762)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	250,000	250,000	62,668	250,000	-
Transfers Out	-	-	-	-	398,044	398,044
<b>Total Expenditures &amp; Transfers Out</b>	<b>5,097,737</b>	<b>23,472,045</b>	<b>23,472,045</b>	<b>4,718,456</b>	<b>23,472,045</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>6,532,890</b>	<b>(1,204,231)</b>	<b>(1,204,231)</b>	<b>7,775,469</b>	<b>(1,005,083)</b>	<b>199,148</b>
<b>Actual Beginning Fund Balance</b>	<b>8,706,120</b>	<b>8,571,564</b>	<b>8,571,564</b>	<b>8,571,564</b>	<b>8,571,564</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 15,239,010</b>	<b>\$ 7,367,333</b>	<b>\$ 7,367,333</b>	<b>\$ 16,347,033</b>	<b>\$ 7,566,481</b>	<b>\$ 199,148</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. Fees increased in 2020 with the base residential rate increasing from \$5.88 to \$7.80 and held flat in 2021. In 2022, the base residential rate increased from \$7.80 to \$7.90. In 2023, the base residential rate increased \$0.48 from \$7.90 to \$8.38.



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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

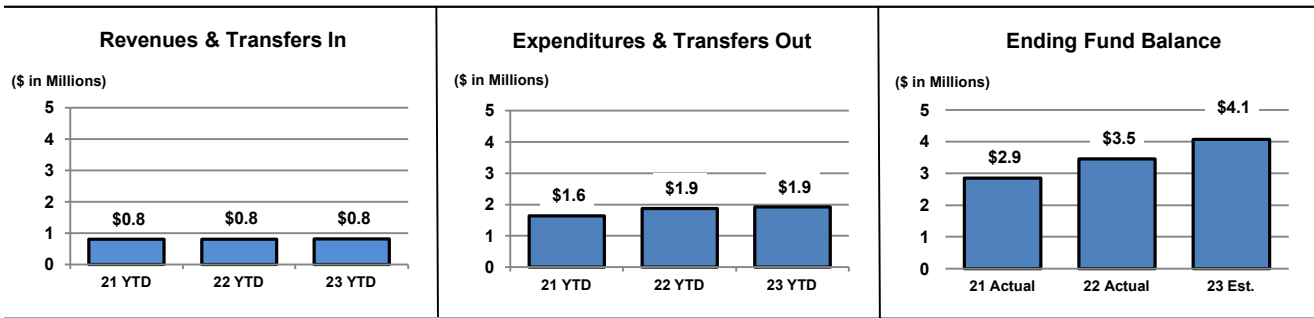
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	357	57,243	57,243	261	20,581	(36,662)
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,204,428	2,118,948	2,118,948	1,280,605	2,128,790	9,841
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	221	221	-	71	(149)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,204,785</b>	<b>2,176,412</b>	<b>2,176,412</b>	<b>1,280,866</b>	<b>2,149,442</b>	<b>(26,970)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 234,809	\$ 951,283	\$ 951,283	\$ 192,612	\$ 866,451	\$ (84,832)
Contractuals	202,239	1,306,554	1,306,554	155,265	642,121	(664,433)
Debt Service	-	-	-	-	-	-
Commodities	42,829	79,165	79,165	25,157	63,669	(15,496)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>479,877</b>	<b>2,337,002</b>	<b>2,337,002</b>	<b>373,034</b>	<b>1,572,241</b>	<b>(764,760)</b>
<b>Net Change in Fund Balance</b>	<b>724,909</b>	<b>(160,590)</b>	<b>(160,590)</b>	<b>907,832</b>	<b>577,201</b>	<b>(791,730)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,080,186</b>	<b>1,646,165</b>	<b>1,646,165</b>	<b>1,646,165</b>	<b>1,646,165</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,805,095</b>	<b>\$ 1,485,575</b>	<b>\$ 1,485,575</b>	<b>\$ 2,553,997</b>	<b>\$ 2,223,366</b>	<b>\$ (791,730)</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 telecommunication services used during emergency situations, the ongoing monthly costs of service lines, and capital equipment enhancements. These charges are collected by service providers of land lines and wireless devices with their primary place of use in Kansas.

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



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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

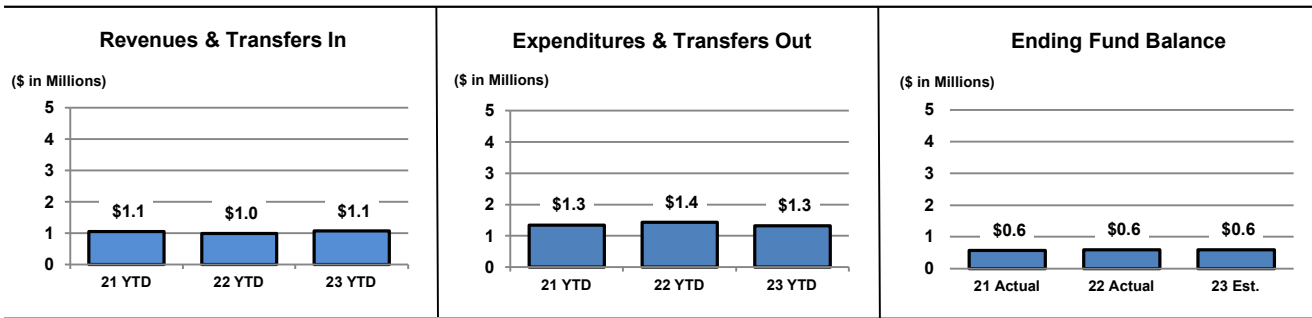
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	816,261	3,521,752	3,521,752	819,846	3,646,977	125,225
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	479	479	-	193	(286)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	761	761	-	85	(676)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	1,279	1,279	-	66,276	64,997
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>816,261</b>	<b>3,524,271</b>	<b>3,524,271</b>	<b>819,846</b>	<b>3,713,531</b>	<b>189,260</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,839,227	2,518,432	2,529,322	1,916,250	2,373,318	(156,004)
Debt Service	-	-	-	-	-	-
Commodities	38,317	55,968	45,078	5,919	73,714	28,636
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	651,308	651,308	-	651,308	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,877,543</b>	<b>3,225,708</b>	<b>3,225,708</b>	<b>1,922,169</b>	<b>3,098,340</b>	<b>(127,368)</b>
<b>Net Change in Fund Balance</b>	<b>(1,061,282)</b>	<b>298,563</b>	<b>298,563</b>	<b>(1,102,323)</b>	<b>615,191</b>	<b>61,893</b>
<b>Actual Beginning Fund Balance</b>	<b>2,856,198</b>	<b>3,458,571</b>	<b>3,458,571</b>	<b>3,458,571</b>	<b>3,458,571</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,794,916</b>	<b>\$ 3,757,134</b>	<b>\$ 3,757,134</b>	<b>\$ 2,356,248</b>	<b>\$ 4,073,762</b>	<b>\$ 61,893</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 March 31, 2023, with comparative actuals ending March 31, 2023

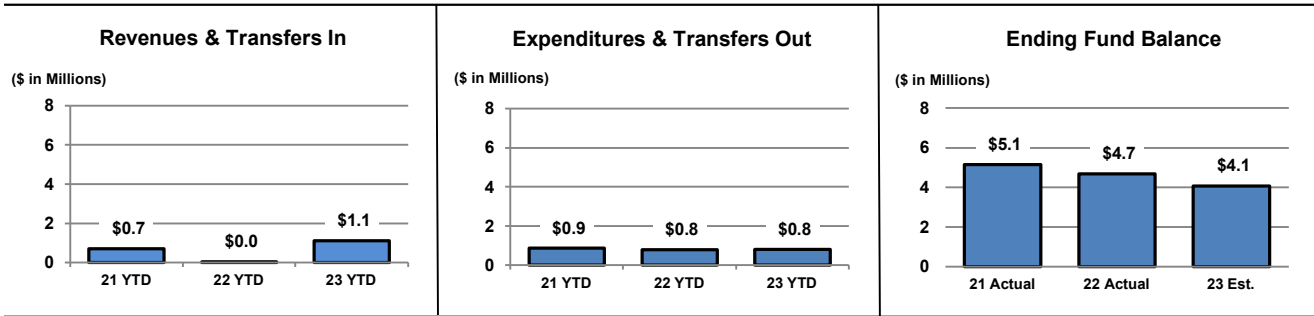
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	26,425	34,000	34,000	26,775	31,638	(2,362)
Charges for Services	960,752	5,095,630	5,095,630	1,023,481	4,746,865	(348,765)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	6,704	8,190	8,190	120	11,829	3,638
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	16,218	16,979	16,979
Transfers In & Other Proceeds	-	-	-	-	392,288	392,288
<b>Total Revenues &amp; Transfers In</b>	<b>993,882</b>	<b>5,137,820</b>	<b>5,137,820</b>	<b>1,066,594</b>	<b>5,199,599</b>	<b>61,779</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,018,601	\$ 4,558,428	\$ 4,558,428	\$ 861,489	\$ 3,872,358	\$ (686,070)
Contractuals	385,773	1,194,634	1,188,029	399,354	1,232,029	44,001
Debt Service	-	-	-	-	-	-
Commodities	21,864	41,000	41,756	15,329	44,399	2,644
Capital Improvements	-	-	50,813	50,813	50,813	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,426,238</b>	<b>5,794,062</b>	<b>5,839,025</b>	<b>1,326,985</b>	<b>5,199,599</b>	<b>(639,426)</b>
<b>Net Change in Fund Balance</b>	<b>(432,357)</b>	<b>(656,241)</b>	<b>(701,205)</b>	<b>(260,391)</b>	<b>-</b>	<b>(577,647)</b>
<b>Actual Beginning Fund Balance</b>	<b>570,313</b>	<b>587,026</b>	<b>587,026</b>	<b>587,026</b>	<b>587,026</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 137,956</b>	<b>\$ (69,215)</b>	<b>\$ (114,179)</b>	<b>\$ 326,635</b>	<b>\$ 587,026</b>	<b>\$ (577,647)</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 March 31, 2023, with comparative actuals ending March 31, 2023

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	2,606,440	3,100,612	1,022,239	2,013,475	(1,087,137)
Charges for Services	39,475	300,000	300,000	90,150	268,433	(31,567)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	18	18
Reimbursements	-	22,500	22,500	-	19,027	(3,473)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>39,475</b>	<b>2,928,940</b>	<b>3,423,112</b>	<b>1,112,389</b>	<b>2,300,953</b>	<b>(1,122,159)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 349,499	\$ 1,745,516	\$ 1,840,138	\$ 316,633	\$ 1,427,399	\$ (412,739)
Contractuals	438,554	1,703,309	1,863,129	498,107	1,457,916	(405,213)
Debt Service	-	-	-	-	-	-
Commodities	1,801	24,700	264,430	1,481	11,507	(252,923)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>789,854</b>	<b>3,473,525</b>	<b>3,967,697</b>	<b>816,221</b>	<b>2,896,821</b>	<b>(1,070,876)</b>
<b>Net Change in Fund Balance</b>	<b>(750,379)</b>	<b>(544,585)</b>	<b>(544,585)</b>	<b>296,168</b>	<b>(595,868)</b>	<b>(2,193,035)</b>
<b>Actual Beginning Fund Balance</b>	<b>5,148,408</b>	<b>4,671,062</b>	<b>4,671,062</b>	<b>4,671,062</b>	<b>4,671,062</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 4,398,029</b>	<b>\$ 4,126,477</b>	<b>\$ 4,126,477</b>	<b>\$ 4,967,230</b>	<b>\$ 4,075,194</b>	<b>\$ (2,193,035)</b>



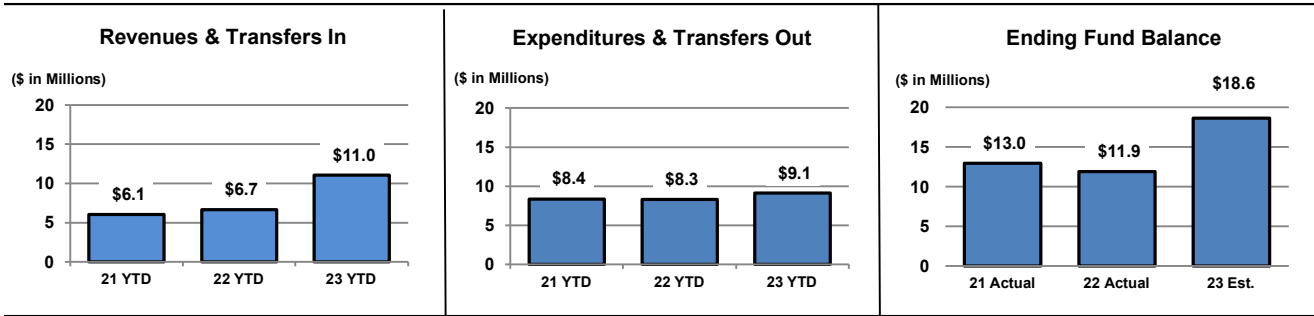


# COMCARE Grants

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.

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

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



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

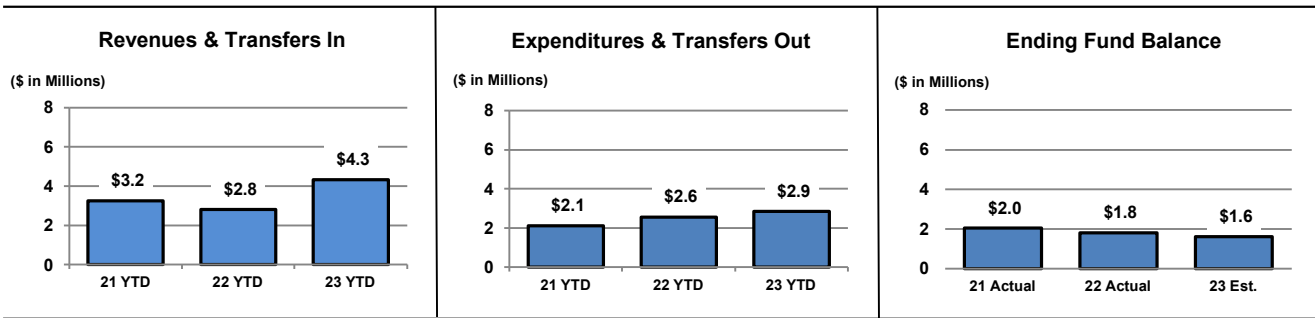
For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

	2022 YTD		2023 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2023	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	3,977,157	14,223,068	19,636,165	4,096,133	14,342,010	(5,294,155)
Charges for Services	2,671,229	30,415,755	30,425,388	6,937,701	29,866,894	(558,494)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	4,567	675	675	6,407	14,521	13,846
Reimbursements	14,824	39,278	39,278	7,629	33,637	(5,641)
Use of Money & Property	1,068	7,500	7,500	291	7,665	165
Transfers In & Other Proceeds	-	153,315	153,315	-	153,315	-
<b>Total Revenues &amp; Transfers In</b>	<b>6,668,845</b>	<b>44,839,591</b>	<b>50,262,321</b>	<b>11,048,161</b>	<b>44,418,041</b>	<b>(5,844,280)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 5,517,178	\$ 33,931,581	\$ 38,327,422	\$ 6,406,973	\$ 28,131,498	\$ (10,195,924)
Contractuals	2,770,170	13,354,893	14,260,565	2,640,930	9,428,352	(4,832,212)
Debt Service	-	-	-	-	-	-
Commodities	23,229	717,381	760,233	69,200	143,212	(617,021)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>8,310,578</b>	<b>48,003,855</b>	<b>53,348,220</b>	<b>9,117,103</b>	<b>37,703,063</b>	<b>(15,645,157)</b>
<b>Net Change in Fund Balance</b>	<b>(1,641,732)</b>	<b>(3,164,264)</b>	<b>(3,085,899)</b>	<b>1,931,058</b>	<b>6,714,978</b>	<b>(21,489,438)</b>
<b>Actual Beginning Fund Balance</b>	<b>12,955,612</b>	<b>11,916,225</b>	<b>11,916,225</b>	<b>11,916,225</b>	<b>11,916,225</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 11,313,880</b>	<b>\$ 8,751,961</b>	<b>\$ 8,830,326</b>	<b>\$ 13,847,283</b>	<b>\$ 18,631,203</b>	<b>\$ (21,489,438)</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)

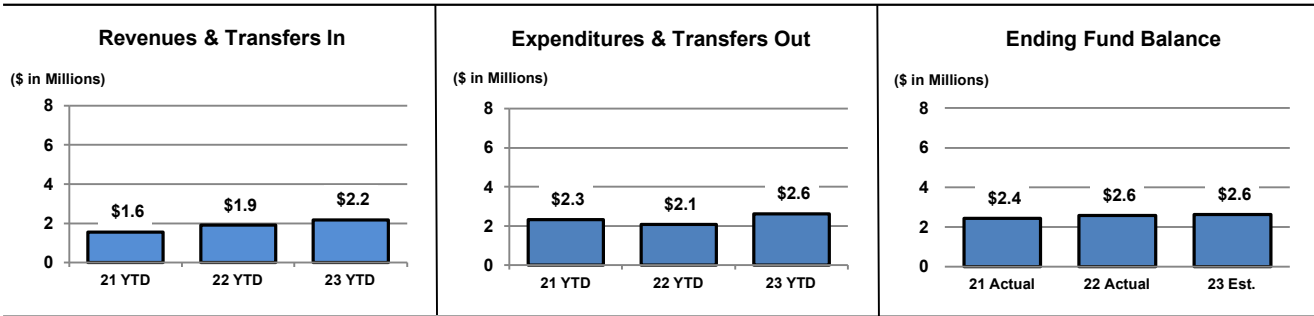
For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

	2022 YTD		2023 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2023	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	2,721,530	9,740,089	9,808,789	4,198,149	9,290,548	(518,240)
Charges for Services	77,287	318,054	318,054	127,755	309,127	(8,927)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	5,647	5,647	4,030	4,358	(1,289)
Reimbursements	1,263	8,540	8,540	4,770	5,034	(3,506)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	992,000	992,000	-	992,000	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,800,080</b>	<b>11,064,329</b>	<b>11,133,029</b>	<b>4,334,704</b>	<b>10,601,067</b>	<b>(531,962)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,987,851	\$ 9,823,002	\$ 9,826,502	\$ 2,034,746	\$ 8,965,628	\$ (860,874)
Contractuals	543,451	1,852,661	1,907,861	770,708	1,622,873	(284,988)
Debt Service	-	-	-	-	-	-
Commodities	26,447	228,100	238,100	47,630	200,612	(37,488)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,557,749</b>	<b>11,903,763</b>	<b>11,972,463</b>	<b>2,853,084</b>	<b>10,789,113</b>	<b>(1,183,351)</b>
<b>Net Change in Fund Balance</b>	<b>242,331</b>	<b>(839,434)</b>	<b>(839,434)</b>	<b>1,481,620</b>	<b>(188,045)</b>	<b>(1,715,313)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,041,055</b>	<b>1,794,505</b>	<b>1,794,505</b>	<b>1,794,505</b>	<b>1,794,505</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,283,386</b>	<b>\$ 955,071</b>	<b>\$ 955,071</b>	<b>\$ 3,276,125</b>	<b>\$ 1,606,460</b>	<b>\$ (1,715,313)</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)

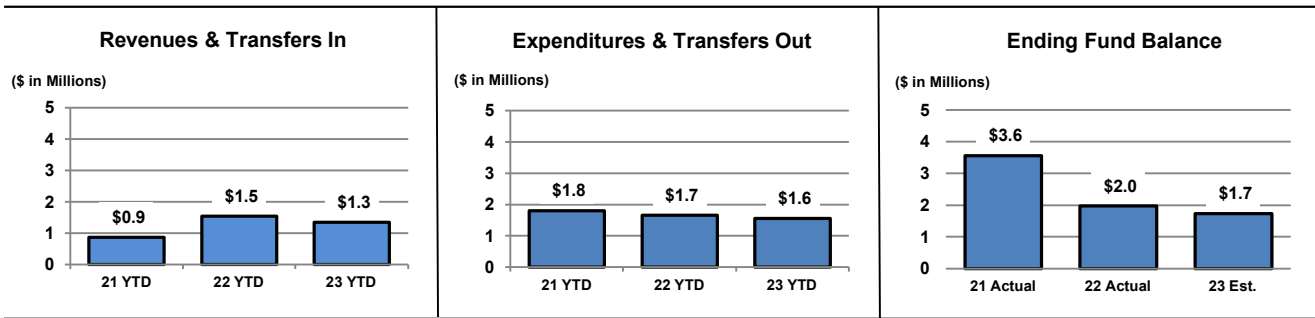
For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

	2022 YTD		2023 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2023	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	1,737,022	8,813,974	10,848,503	1,953,562	9,791,096	(1,057,408)
Charges for Services	133,602	897,800	897,800	208,716	759,133	(138,667)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	5	193	193	13,286	14,231	14,037
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	28,434	352,925	357,532	-	317,532	(40,000)
<b>Total Revenues &amp; Transfers In</b>	<b>1,899,063</b>	<b>10,064,893</b>	<b>12,104,029</b>	<b>2,175,563</b>	<b>10,881,992</b>	<b>(1,222,037)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 592,351	\$ 3,257,576	\$ 3,361,957	\$ 569,011	\$ 2,693,203	\$ (668,754)
Contractuals	1,460,727	6,927,615	8,685,886	2,023,432	7,798,955	(886,930)
Debt Service	-	-	-	-	-	-
Commodities	16,126	194,960	371,736	34,702	348,385	(23,351)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	75,000	75,000	-	-	(75,000)
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,069,203</b>	<b>10,455,151</b>	<b>12,494,579</b>	<b>2,627,145</b>	<b>10,840,543</b>	<b>(1,654,036)</b>
<b>Net Change in Fund Balance</b>	<b>(170,140)</b>	<b>(390,259)</b>	<b>(390,550)</b>	<b>(451,581)</b>	<b>41,448</b>	<b>(2,876,072)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,437,271</b>	<b>2,580,031</b>	<b>2,580,031</b>	<b>2,580,031</b>	<b>2,580,031</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,267,131</b>	<b>\$ 2,189,772</b>	<b>\$ 2,189,481</b>	<b>\$ 2,128,450</b>	<b>\$ 2,621,479</b>	<b>\$ (2,876,072)</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 March 31, 2023, with comparative actuals ending March 31, 2023

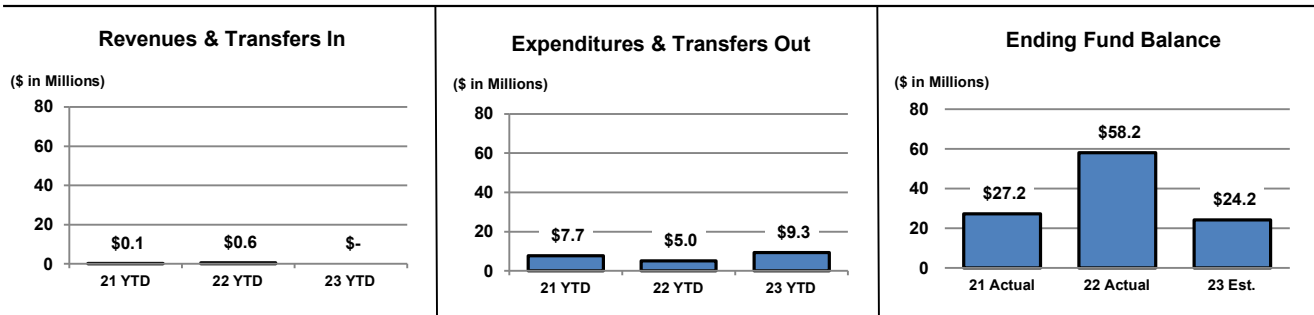
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,421,496	6,329,103	10,038,538	1,234,129	8,799,722	(1,238,816)
Charges for Services	117,209	462,240	462,240	113,702	347,832	(114,408)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	33	470	470	-	1,507	1,037
Reimbursements	-	12,200	12,200	159	18,885	6,685
Use of Money & Property	-	-	-	-	275	275
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,538,737</b>	<b>6,804,012</b>	<b>10,513,447</b>	<b>1,347,989</b>	<b>9,168,221</b>	<b>(1,345,226)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,343,148	\$ 6,508,266	\$ 6,854,686	\$ 1,116,385	\$ 5,243,807	\$ (1,610,880)
Contractuals	246,119	1,463,656	3,577,504	338,773	3,499,513	(77,991)
Debt Service	-	-	-	-	-	-
Commodities	72,285	778,202	1,197,091	99,650	664,152	(532,939)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	14,672	-	-	(14,672)
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,661,552</b>	<b>8,750,124</b>	<b>11,643,954</b>	<b>1,554,808</b>	<b>9,407,472</b>	<b>(2,236,482)</b>
<b>Net Change in Fund Balance</b>	<b>(122,815)</b>	<b>(1,946,111)</b>	<b>(1,130,507)</b>	<b>(206,819)</b>	<b>(239,251)</b>	<b>(3,581,708)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,562,390</b>	<b>1,966,759</b>	<b>1,966,759</b>	<b>1,966,759</b>	<b>1,966,759</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,439,575</b>	<b>\$ 20,648</b>	<b>\$ 836,252</b>	<b>\$ 1,759,940</b>	<b>\$ 1,727,508</b>	<b>\$ (3,581,708)</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. An updated spending plan is in place through the end of the grant term.



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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	576,751	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>576,751</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 955,036	\$ 11,969,361	\$ 28,728,107	\$ 862,893	\$ 6,070,234	\$ -
Contractuals	3,887,540	-	20,701,540	1,106,085	4,194,856	(16,506,684)
Debt Service	-	-	-	-	-	-
Commodities	138,346	-	2,174,781	105,578	1,640,163	-
Capital Improvements	25,223	-	22,217,521	7,258,762	21,680,401	(537,120)
Capital Outlay	-	-	367,125	-	367,125	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>5,006,146</b>	<b>11,969,361</b>	<b>74,189,074</b>	<b>9,333,318</b>	<b>33,952,779</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(4,429,395)</b>	<b>(11,969,361)</b>	<b>(74,189,074)</b>	<b>(9,333,318)</b>	<b>(33,952,779)</b>	<b>-</b>
<b>Actual Beginning Fund Balance</b>	<b>27,240,529</b>	<b>58,189,859</b>	<b>58,189,859</b>	<b>58,189,859</b>	<b>58,189,859</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 22,811,134</b>	<b>\$ 46,220,498</b>	<b>\$ (15,999,216)</b>	<b>\$ 48,856,541</b>	<b>\$ 24,237,080</b>	<b>\$ -</b>

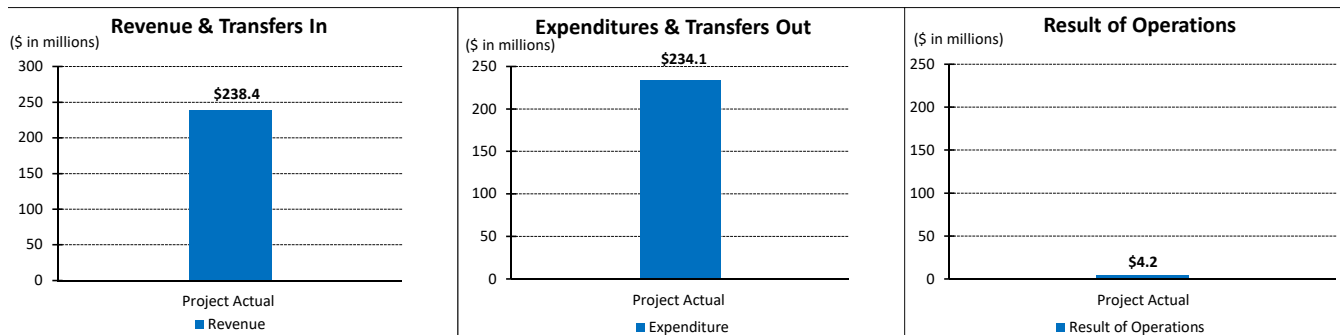


# INTRUST Bank Arena - Subfund

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 ASM Global, a private company specializing in arena facility management for more than 35 years. Under this arrangement, ASM Global is responsible for any operating losses during its contract and any profits will be split between the County and ASM Global based on a formula, providing the first \$400,000 of net income to ASM Global and splitting the remainder 50/50. The information presented below displays financial data for the Arena back to 2005.

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



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

	Total Project				
	Budget		FY '05-FY '22 Amounts	FY 2023 Amounts	Total Amounts
	Original	Revised			
<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	-	-	11,856,441	259,079	\$ 12,115,520
Miscellaneous	-	-	842,079	-	\$ 842,079
Reimbursements	-	-	1,765,367	-	\$ 1,765,367
Other proceeds	-	-	7,389,496	-	\$ 7,389,496
<b>Total revenues &amp; transfers in</b>	<b>184,528,042</b>	<b>205,500,000</b>	<b>238,391,288</b>	<b>259,079</b>	<b>238,650,367</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	14,999,460	430,834	\$ 15,430,294
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	19,182,535	-	\$ 19,182,535
<b>Total expenditures &amp; transfers out</b>	<b>184,528,042</b>	<b>211,408,448</b>	<b>234,143,246</b>	<b>430,834</b>	<b>234,574,080</b>
<b>Ending fund balance</b>			<b>\$ 4,248,042</b>		<b>\$ 4,076,286</b>

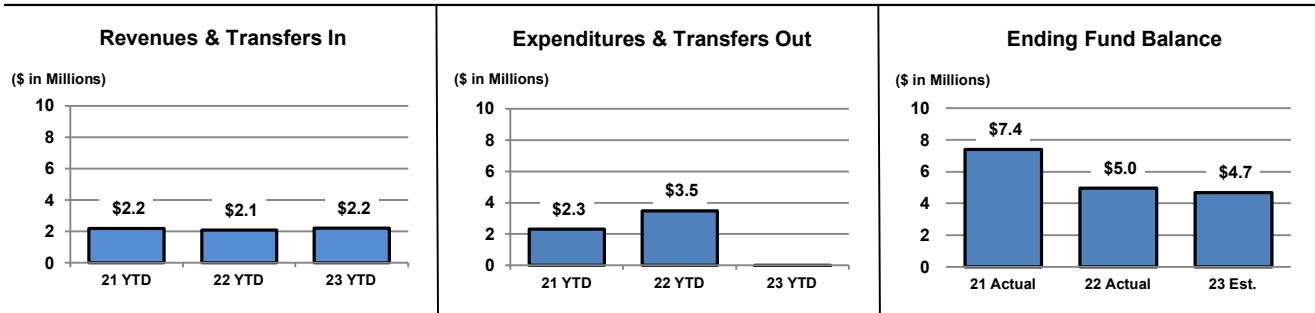


# Fleet Management

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.

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



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

For the month ending March 31, 2023, with comparative actuals ending March 31, 2023

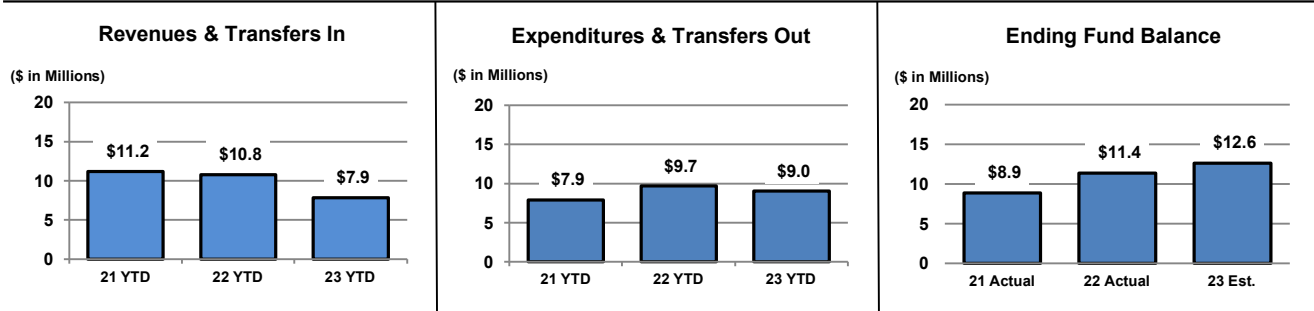
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,063,672	8,521,842	8,521,842	2,181,544	9,011,157	489,316
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	2,552	506,428	506,428	3,856	190,512	(315,916)
Reimbursements	11,317	45,734	45,734	11,433	45,722	(11)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,077,542</b>	<b>9,074,003</b>	<b>9,074,003</b>	<b>2,196,832</b>	<b>9,247,392</b>	<b>173,389</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 275,752	\$ 1,153,749	\$ 1,153,749	\$ 223,964	\$ 1,008,303	\$ (145,446)
Contractuals	244,461	948,722	947,102	286,223	748,631	(198,471)
Debt Service	-	-	-	-	-	-
Commodities	2,417,691	3,578,500	3,600,120	2,234,085	4,357,384	757,264
Capital Improvements	-	-	-	-	-	-
Capital Outlay	545,548	6,492,828	6,472,828	(3,312,740)	3,404,969	(3,067,859)
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>3,483,452</b>	<b>12,173,799</b>	<b>12,173,799</b>	<b>(568,468)</b>	<b>9,519,287</b>	<b>(2,654,512)</b>
<b>Net Change in Fund Balance</b>	<b>(1,405,910)</b>	<b>(3,099,796)</b>	<b>(3,099,796)</b>	<b>2,765,301</b>	<b>(271,896)</b>	<b>(2,481,124)</b>
<b>Actual Beginning Fund Balance</b>	<b>7,397,992</b>	<b>4,951,729</b>	<b>4,951,729</b>	<b>4,951,729</b>	<b>4,951,729</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 5,992,082</b>	<b>\$ 1,851,933</b>	<b>\$ 1,851,933</b>	<b>\$ 7,717,030</b>	<b>\$ 4,679,833</b>	<b>\$ (2,481,124)</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 March 31, 2023, with comparative actuals ending March 31, 2023

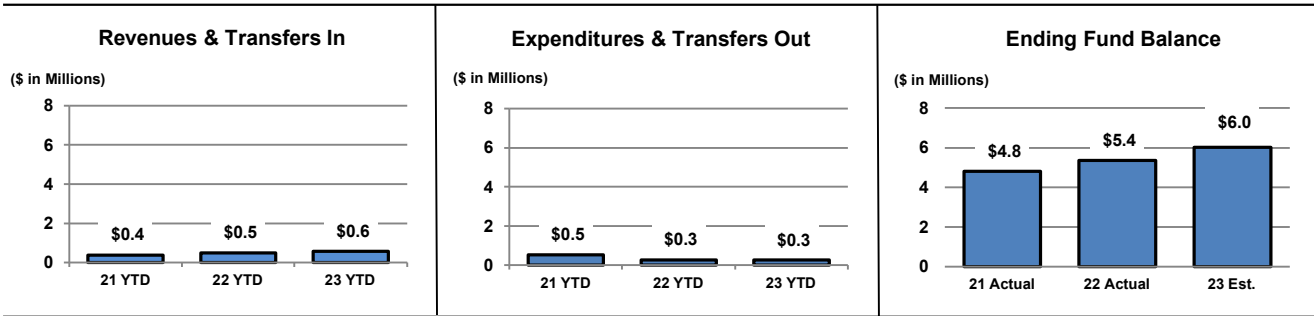
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	10,407,045	40,548,802	40,548,802	7,413,907	35,180,671	(5,368,132)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	367,289	1,676,436	1,676,436	452,500	1,605,242	(71,194)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	5,470	5,470	-	244,276	238,806
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>10,774,333</b>	<b>42,230,708</b>	<b>42,230,708</b>	<b>7,866,407</b>	<b>37,030,189</b>	<b>(5,200,519)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 51,166	\$ 289,847	\$ 289,847	\$ 37,886	\$ 185,979	\$ (103,867)
Contractuals	9,620,980	38,046,642	38,046,642	8,993,668	35,590,831	(2,455,811)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>9,672,146</b>	<b>38,336,489</b>	<b>38,336,489</b>	<b>9,031,554</b>	<b>35,776,810</b>	<b>(2,559,678)</b>
<b>Net Change in Fund Balance</b>	<b>1,102,188</b>	<b>3,894,219</b>	<b>3,894,219</b>	<b>(1,165,147)</b>	<b>1,253,379</b>	<b>(7,760,197)</b>
<b>Actual Beginning Fund Balance</b>	<b>8,878,040</b>	<b>11,384,255</b>	<b>11,384,255</b>	<b>11,384,255</b>	<b>11,384,255</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 9,980,228</b>	<b>\$ 15,278,474</b>	<b>\$ 15,278,474</b>	<b>\$ 10,219,108</b>	<b>\$ 12,637,634</b>	<b>\$ (7,760,197)</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 March 31, 2023, with comparative actuals ending March 31, 2023

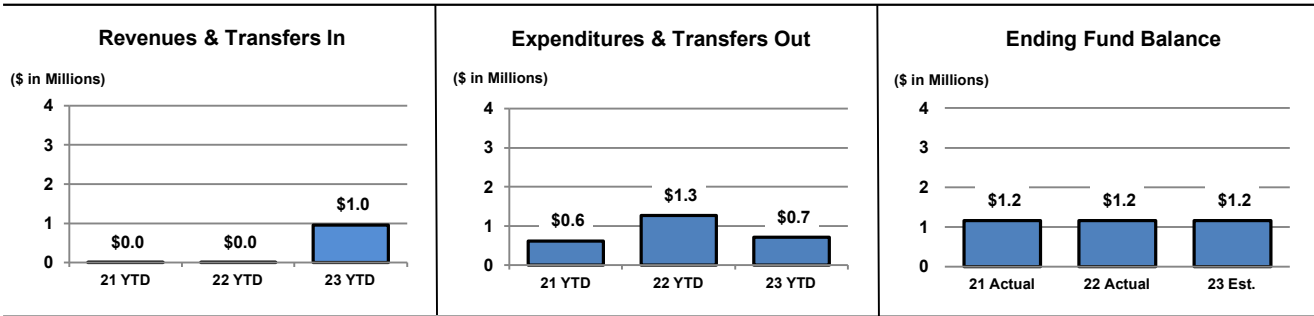
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	490,733	1,895,539	2,147,478	480,536	2,177,686	30,208
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	837	1,500	1,500
Reimbursements	353	15,693	15,693	91,653	98,555	82,862
Use of Money & Property	-	2,155	2,155	-	19,406	17,251
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>491,087</b>	<b>1,913,387</b>	<b>2,165,325</b>	<b>573,026</b>	<b>2,297,146</b>	<b>131,821</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 47,034	\$ 262,699	\$ 262,699	\$ 47,676	\$ 213,467	\$ (49,233)
Contractuals	199,524	1,902,626	1,882,626	201,145	1,368,218	(514,408)
Debt Service	-	-	-	-	-	-
Commodities	17,660	-	20,000	10,896	61,545	41,545
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>264,218</b>	<b>2,165,325</b>	<b>2,165,325</b>	<b>259,717</b>	<b>1,643,229</b>	<b>(522,096)</b>
<b>Net Change in Fund Balance</b>	<b>226,868</b>	<b>(251,939)</b>	<b>-</b>	<b>313,309</b>	<b>653,917</b>	<b>(390,275)</b>
<b>Actual Beginning Fund Balance</b>	<b>4,805,190</b>	<b>5,369,507</b>	<b>5,369,507</b>	<b>5,369,507</b>	<b>5,369,507</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 5,032,058</b>	<b>\$ 5,117,568</b>	<b>\$ 5,369,507</b>	<b>\$ 5,682,816</b>	<b>\$ 6,023,424</b>	<b>\$ (390,275)</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 March 31, 2023, with comparative actuals ending March 31, 2023

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Apr. 2023	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	2,000	520	520	28,315	38,315	37,795
Reimbursements	100	41,301	41,301	927,375	1,017,235	975,934
Use of Money & Property	-	789	789	-	-	(789)
Transfers In & Other Proceeds	-	2,975,575	2,975,575	-	2,102,806	(872,769)
<b>Total Revenues &amp; Transfers In</b>	<b>2,100</b>	<b>3,018,185</b>	<b>3,018,185</b>	<b>955,690</b>	<b>3,158,355</b>	<b>140,170</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 55,825	\$ 261,231	\$ 261,231	\$ 53,429	\$ 241,276	\$ (19,956)
Contractuals	1,213,267	2,119,720	2,119,720	651,079	2,891,180	771,460
Debt Service	-	-	-	-	-	-
Commodities	4,135	16,388	16,388	3,100	25,899	9,511
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,273,227</b>	<b>2,397,339</b>	<b>2,397,339</b>	<b>707,607</b>	<b>3,158,355</b>	<b>761,016</b>
<b>Net Change in Fund Balance</b>	<b>(1,271,127)</b>	<b>620,845</b>	<b>620,845</b>	<b>248,083</b>	<b>-</b>	<b>901,186</b>
<b>Actual Beginning Fund Balance</b>	<b>1,156,255</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>\$ (114,872)</b>	<b>\$ 1,777,100</b>	<b>\$ 1,777,100</b>	<b>\$ 1,404,338</b>	<b>\$ 1,156,255</b>	<b>\$ 901,186</b>



# Capital Projects



# Capital Projects

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

- **2005:** Project budgets currently include \$0 in remaining funding related to INTRUST Bank Arena, which opened in January 2010. This project will remain open for the life of the facility.
- **2012:** Active 2012 projects include \$2.0 million in project funding, with \$33,245 remaining for one drainage project that is scheduled for completion in 2023. This project is now being combined with another project in 2019 that is ongoing. The final facility project was completed in 2012 but remains open for administrative reasons.
- **2013:** Active projects in the 2013 CIP include \$2.8 million in project funding, of which all funding is committed. The final project was completed in 2017 but remains open for administrative reasons.
- **2015:** Project budgets currently include \$1.1 million in project funding, of which \$1.0 million is committed and \$45,501 is available. The final facility project has not started yet, and the final road and bridge projects were active until December 2017. They remain open for administrative reasons.
- **2017:** Budgeted funding for the 2017 CIP totals \$6.1 million, with \$5.9 million committed and \$0.2 million available. The final project was completed in December 2017 and remains opens for administrative reasons.
- **2018:** Budgeted funding for the 2018 CIP totals \$2.0 million, with \$1.1 million committed and \$0.8 million available. Significant current projects include the Cherese Woods Benefit District, as well as numerous road and bridge projects.
- **2019:** Budgeted funding for the 2019 CIP totals \$50.9 million, with \$7.4 million committed and \$43.5 million available. Significant current projects include the County Administration Building and one drainage project.
- **2020:** Budgeted funding for the 2020 CIP totals \$6.4 million with \$3.7 million committed and \$2.7 million available. There is one facility projects and numerous road and bridge projects remaining.
- **2021:** Budgeted funding for the 2021 CIP totals \$8.1 million with \$4.1 million committed and \$4.0 million available. Significant current projects include the Elections Building, replacing the Heating, Ventilation, and Air Conditioning (HVAC) at the Juvenile Residential Facility, one drainage project, and numerous road and bridge projects.
- **2022:** Budgeted funding for the 2022 CIP totals \$34.3 million with \$8.7 million committed and \$25.6 million available. Significant projects include the Community Crisis Center Expansion, the Household Hazardous Waste Facility Expansion, and numerous road and bridge project.
- **2023:** Budgeted funding for the 2023 CIP totals \$111.0 million with \$81.8 million committed and \$29.2 million available. Significant projects include a lab addition at the Regional Forensic Science Center (RFSC), renovating the pavilion at Lake Afton Park (LAP), two drainage projects, and numerous road and bridge projects.
- **ARPA:** CIP projects funded with American Rescue Plan Act (ARPA) funds totals \$18.9 million with \$6.7 million committed and \$12.2 million remaining. Significant projects include remodeling the Main Courthouse and renovating the Adult Residential / Work Release. The final projects are estimated for completion in 2024.

## Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2005</b>									
<b>Facility</b>									
57011-551	Operations Reserve	Ongoing	Special LST	-	(972)	-	(972)	-	TBD
	<b>Annual Total</b>			-	<b>(972)</b>	-	<b>(972)</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	144,755	33,245	-	12/31/2023
	<b>Annual Total</b>			<b>2,240,519</b>	<b>1,968,429</b>	<b>1,935,184</b>	<b>33,245</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>	-	-	
<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	-	12/31/2017
<b>Bridges</b>									
21567-403	B462 Bike/Ped Bridge/Repairs over	Completed	Bond	8,430	562,001	562,000	1	-	12/31/2017
	<b>Annual Total</b>			<b>766,170</b>	<b>1,062,001</b>	<b>1,016,500</b>	<b>45,501</b>	-	
<b>2017</b>									
<b>Facility</b>									
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	6,126,222	5,879,655	246,567	-	12/31/2017
	<b>Annual Total</b>			<b>5,500,000</b>	<b>6,126,222</b>	<b>5,879,655</b>	<b>246,567</b>	-	



**2018**

**Roads**

21013-230	Cherese Woods Benefit District	Completed	Bond	-	605,000	441,098	163,902	-	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

**Bridges**

21005-230	B472 295th St. W. btw 45th & 53rd St. N.	Completed	Bond	40,000	605,000	478,481	126,519	-	09/10/2018
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**Annual Total**

**1,147,725**

**1,960,000**

**812,275**

**2019**

**Facility**

62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash	712,132	1,079,558	784,940	294,617	-	TBD
91006-230	ADF 1st Floor & Courthouse Space	Post-Construction & Occupancy	Bond	-	6,714,688	6,444,474	270,214	-	03/31/2021
93001-230	County Administration Building	Property Acquisition Planning	Bond	-	43,080,579	133,873	42,946,706	-	TBD

**Drainage**

23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Design	Cash	-	38,205	38,204	1	-	12/31/2023
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**Annual Total**

**7,401,491**

**50,913,029**

**43,511,538**

**2020**

**Facility**

91009-230	Energy Savings	Not Started	Cash	-	225,486	-	225,486	2,964,504	TBD
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**Roads**

21014-230	Osage Country 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
21484-231	R348 Pave 135th W north of 53rd N	Right Of Way Acquisition R/W	LST	-	350,000	64,060	285,940	-	TBD

**Bridges**

21461-231	B510 71st S btwn Webb & Greenwich pt 2	Completed	Bond	-	523,222	523,222	-	-	10/01/2021
21464-231	B505 Rehab Ridge Rd over Arkansas Riv	Construction	LST	-	410,000	383,722	26,278	139,710	04/30/2023
21465-231	B504 Rehab on 151st W over Arkansas Riv.	Completed	LST	-	55,000	55,000	-	-	11/28/2022



**2020**

21468-231	B491 71st S blwn Webb & Greenwich pt 1	Completed	Bond	-	546,868	546,868	-	-	10/01/2021
21470-231	B485 Replace on 151st W over Minnescah	Design	LST	-	50,000	-	50,000	-	12/31/2023
21479-231	B495 247th W btwn 77th & 85th N	Completed	Bond	-	691,379	549,050	-	-	03/24/2021
21505-231	B489 Hydraulic btw 111th & 119th St. S.	Completed	LST	200,000	899,995	418,855	-	-	03/19/2021
	<b>Annual Total</b>			<b>200,000</b>	<b>6,381,949</b>	<b>3,711,598</b>	<b>2,670,351</b>	<b>3,104,214</b>	

**2021**

<b>Facility</b>									
33006-230	JRF HVAC System Replacement	Design	Cash	-	366,253	70,697	295,556	-	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	Construction	Cash	-	75,000	72,850	2,150	50	12/31/2023
<b>Roads</b>									
21448-231	R360 77th N & Seneca Improvements	Construction	LST	-	429,201	429,201	-	-	08/30/2023
<b>Bridges</b>									
21476-231	B500 103rd S btwn 119th & 135th W	Construction	Bond	-	750,000	545,851	204,149	-	08/30/2023
21477-231	B497 Ridge btwn 39th & 47th S.	Completed	Bond	-	978,000	859,474	118,526	-	03/30/2022
21478-231	B496 183rd W btwn 45th & 53rd N	Construction	Bond	-	1,189,762	882,433	307,329	476,662	03/31/2023
21480-231	B493 199th W btwn Central & 13th N	Construction	Bond	-	1,355,382	1,205,318	150,064	599,276	05/31/2023
	<b>Annual Total</b>			<b>-</b>	<b>8,143,598</b>	<b>4,065,824</b>	<b>4,077,774</b>	<b>1,075,988</b>	

**2022**

<b>Facility</b>									
11003-230	Emergency Communications Remodel	Construction	Bond / Cash	-	1,365,500	1,304,472	61,028	58,074	08/01/2023
17005-230	ADF Lock replcmnt & camera/video update	Construction	Cash	-	987,185	424,699	562,486	169,770	12/31/2022
31001-230	Community Crisis Center Expansion	Not Started	Bond	-	15,495,222	-	15,495,222	-	12/30/2024
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





2022

38002-230	Health Dept. West Clinic Remodel	Design	Bond	-	3,615,894	873,401	2,742,493	-	07/23/2023
43001-230	HHW Facility Expansion	Design	Bond	-	1,177,795	66,596	1,111,199	-	07/31/2023
52002-230	Emergency Repairs at SCP	Construction	Cash	-	197,630	155,375	42,255	-	04/01/2023
91010-230	Main Courthouse Chiller Rebuild	Construction	Bond	-	300,838	133,121	167,717	-	12/31/2023
91011-230	Main Courthouse Cooling Tower	Not Started	Bond	-	770,907	59,355	711,552	44,225	12/31/2023
91012-230	ADF Secondary Domestic Water Main Supply	Not Started	Bond	-	304,723	37,640	267,083	10,535	12/31/2023
91013-230	ADF Relocate Electrical Busway	Not Started	Bond	-	603,274	19,600	583,674	230	04/30/2024
91014-230	ADF Exterior Light Poles & Fixture Rplmt	Post-Construction & Occupancy	Cash	-	161,896	152,615	9,281	-	12/31/2022
91015-230	Bell Display at the Main Courthouse	Design	Cash	-	75,631	-	75,631	-	07/01/2023

**Roads**

21439-231	R361 Woodlawn Improvements	Completed	Cash	-	572,659	572,659	-	-	02/09/2022
21444-231	R358 Maple Bike Path frm Pike to 183rd W	Design	LST	-	235,000	125,000	110,000	-	12/31/2025
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	Completed	LST	-	1,100,000	1,068,002	31,998	97,441	01/23/2023
21460-231	R356 151St N frm 53rd N to K-96	Design	LST	-	600,000	188,000	412,000	-	06/30/2023

2022

**Bridges**

21438-231	B532: 391st St W over S Fork Ninescaw	Design	LST	-	320,000	15,900	304,100	-	TBD
21441-231	B505 Ridge Rd. over Arkansas River	Completed	Bond / LST	-	610,000	566,884	43,116	283,653	03/29/2023
21442-231	B504 151st St W over Arkansas River	Completed	Bond / LST	-	508,484	508,484	-	249,175	11/28/2022
21454-231	B509 215th S W btwn 31st S & MacArthur	Design	LST	-	150,000	44,500	105,500	-	12/31/2024
21455-231	B508 21st S N btwn 375th & 391st S W	Construction	Bond / LST	-	413,000	196,735	216,265	143,000	05/31/2023
21457-231	B498 143rd E btwn Pawnee & 31st S	Design	LST	-	150,000	49,500	100,500	17,784	12/31/2024
21462-231	B507 Greenwch btwn 117th & 125th N.	Completed	Bond / LST	-	738,135	679,834	58,301	1,015	09/29/2022



**2022**

21463-231	B506 85th St N btwn Oliver & Woodlawn	Construction	Bond / LST	-	870,000	788,009	81,991	469,157	05/31/2023
21466-231	B494 143rd STE btwn 69th & 77th N	Completed	LST	-	650,000	633,801	16,199	220,215	02/15/2023
<b>Annual Total</b>				-	<b>34,269,800</b>	<b>8,689,882</b>	<b>25,579,918</b>	<b>1,764,275</b>	

**2023**

<b>Facility</b>									
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	328,417	992,917	953,811	39,106	6,677	TBD
12004-230	EMS Post 4	Property Acquisition Planning	Cash	-	55,000	45,539	9,461	45,539	09/01/2023
15001-230	RFSC DNA Lab Addition	Property Acquisition Planning	Bond	-	7,080,546	-	7,080,546	-	12/30/2024
33007-230	JDF Camera System Improvements	Not Started	Cash	-	247,776	-	247,776	-	03/30/2024
38003-230	Health Dept. Facility Upgrades	Design	Bond	-	209,838	-	209,838	-	03/30/2023
51001-230	Renovate Pavilion at LAP	Not Started	Cash	-	304,364	11,465	292,879	-	12/30/2023
51002-230	West Red Brick Restroom at LAP	Not Started	Cash	-	386,903	16,385	370,518	-	12/30/2023
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	66,345	614,548	473,063	141,465	74	TBD
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	217,849	450,273	186,630	263,643	-	TBD
91016-230	CHP Access Control Replacement	Design	Cash	-	178,210	2,025	176,185	-	12/30/2023
91017-230	PS Paralleling Switchgear Modernization	Not Started	Cash	-	356,478	-	356,478	-	12/30/2023

**Drainage**

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

**Roads**

21434-231	R370 Replace Signal at 47th & Oliver	Not Started	LST	-	50,000	49,720	280	3,134	TBD
21435-231	R367 Webb btwn 79th & 87th S	Design	LST	-	800,000	20,000	780,000	20,000	11/30/2023
21436-231	R366 Stormwater Station 14 Repairs	Not Started	LST	-	200,000	51,245	148,755	-	TBD
21437-231	R363 135th W btwn 29th & 45th St N	Not Started	LST	-	200,000	-	200,000	-	TBD
21445-231	R354 Ridge Rd Shldr from 69th to 85th N	Design	LST	-	300,000	85,000	215,000	-	12/31/2025



21446-231	R353 Ridge Rd Shldrs from 53rd to 69th N	Design	LST	-	175,000	-	-	175,000	-	-	12/31/2024
21459-231	R357 61st N from 151st W to 1/2 mi. W	Design	Other / LST	-	1,002,000	52,000	-	950,000	-	-	12/31/2023
21501-231	R328 NW Bypass RowW Acquisition K-254 '17	Ongoing	LST	1,000,000	4,300,000	4,300,000	-	-	1,000,000	-	TBD
21502-231	R264 Improve Drainage County RowW 2017+	Ongoing	Other / LST	600,000	3,500,000	3,110,931	-	389,069	86,965	-	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	10,500,000	75,135,967	67,885,348	-	7,250,619	2,819,020	-	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	200,000	1,556,277	943,243	-	613,034	93,610	-	TBD

**Bridges**

21433-231	B511 Bridge-71st S btwn 119th & 135th W	Not Started	LST	-	70,000	-	-	70,000	-	-	TBD			
21440-231	B518 79th St. S. btwn West & Meridian	Design	LST	-	455,000	-	-	455,000	-	-	03/31/2024			
21443-231	B503 21st S N btwn 391st & 407th StW	Design	LST	-	150,000	84,000	-	66,000	3,566	-	TBD			
21494-231	B485 151st StW over Ninnescah-17	Design	LST	4,750,000	5,037,800	226,666	-	4,811,134	-	-	12/31/2023			
21449-231	B517 Rehab 63rd St S over Arkansas River	Completed	LST	-	362,638	312,638	-	50,000	-	-	10/20/2022			
21450-231	B516 Tracy btwn 103rd & Diagonal	Not Started	LST	-	140,000	-	-	140,000	-	-	TBD			
21451-231	B515 151st W btwn 101st & 109th N	Design	LST	-	190,000	67,000	-	123,000	13,048	-	12/31/2025			
21452-231	B514 87th S btwn Seneca & Broadway	Design	LST	-	200,000	95,000	-	105,000	5,700	-	12/31/2025			
21453-231	B512 Rehab on Zoo at MS Mitchell Floodwa	Design	LST	-	430,500	86,620	-	343,880	2,926	-	12/31/2023			
21456-231	B502 Greenwich btwn 109th & 117th StN	Design	LST	-	815,000	70,157	-	744,843	15,461	-	12/31/2024			
21510-231	B461 Spc Bridge Inspe&Engineering	Ongoing	LST	50,000	150,000	55,539	-	94,461	6,939	-	TBD			
<b>Annual Total</b>										<b>19,072,798</b>	<b>111,039,723</b>	<b>81,809,577</b>	<b>29,230,146</b>	<b>4,421,194</b>



**ARPA**

**Facility**

Facility	701604-26	703704-26	703705-26	703707-26
Adult Residential / Work Release Renovation	Construction	Design	Construction	Construction
ADF Lock Replacement & Additional Cameras	ARPA	ARPA	ARPA	ARPA
JDF Negative Pressure Room	270,982	291,664	287,428	4,236
MCH Courthouse Remodel	7,470,665	9,836,846	6,052,199	3,784,647
	<b>7,741,647</b>	<b>18,893,385</b>	<b>6,663,490</b>	<b>12,229,895</b>
	<b>38,295,588</b>	<b>243,563,598</b>	<b>125,127,360</b>	<b>118,436,239</b>
				<b>2,629,380</b>
				<b>12,995,050</b>

	264,875	25,223	239,652	7,712	8/31/2023
	8,500,000	298,640	8,201,360	129,893	6/30/2024
	291,664	287,428	4,236	13,099	9/30/2023
	9,836,846	6,052,199	3,784,647	2,478,676	6/30/2024

Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
<b>Summary Total by Fund</b>					
Sales Tx Road / Bridge	48,430	10,321,612	7,654,066	2,667,547	1,075,938
Sales Tx Road / Bridge	-	3,139,618	2,739,945	399,673	1,146,000
Sales Tx Road / Bridge	-	572,659	572,659	-	-
Sales Tx Road / Bridge	17,200,000	98,982,379	78,600,913	20,381,466	4,458,555
Sales Tx Road / Bridge	600,000	4,502,000	3,162,931	1,339,069	86,965
Drainage	1,360,187	5,233,892	2,881,320	2,352,572	298,585
Arena Construction	-	(972)	-	(972)	-
Capital Improvements	257,740	79,963,911	7,768,060	72,185,850	54,990
Capital Improvements	-	1,365,500	1,304,472	61,028	58,074
Capital Improvements	11,087,584	20,599,614	13,779,503	6,820,111	3,186,564
Capital Improvements	7,741,647	18,893,385	6,663,490	12,229,895	2,629,380
<b>Total All Funds</b>	<b>\$ 38,295,588</b>	<b>\$ 243,563,598</b>	<b>\$ 125,127,360</b>	<b>\$ 118,436,239</b>	<b>\$ 10,365,671</b>

**Summary Total by Project Type**

Bridges	5,048,430	21,027,164	11,491,539	9,535,625	2,647,287
Drainage	1,360,187	5,233,892	2,881,320	2,352,572	298,585
Facility	19,086,971	120,811,438	29,515,526	91,295,912	5,929,007
Roads	12,800,000	96,491,105	81,238,976	15,252,129	6,749,550
<b>Total All Project Types</b>	<b>\$ 38,295,588</b>	<b>\$ 243,563,598</b>	<b>\$ 125,127,360</b>	<b>\$ 118,436,239</b>	<b>\$ 15,624,430</b>



# Fund Statements



# Fund Statements

## Combined Financial Statements

**Governmental funds** are generally used to account for tax-supported activities. The focus of the County's combined financial statements for governmental funds is to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the reporting period. Although the County maintains over 30 individual governmental funds, information is presented separately on the *Balance Sheet* (pages 56 and 57) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 58 and 59) 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 62-77 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 60 and 61). 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 78-81 of this report.

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending March 31, 2023 are as follows:

- Fund balances for the governmental funds totaled \$285.8 million, an increase of \$75.3 million since the end of 2022. The following table depicts the financial

position at March 31 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	March 31, 2023 Fund Balance	Change in Fund Balance
General	\$140,001,984	\$57,116,599
Fed/State Assistance	32,586,684	522,191
Public Building Commission	555,050	(935,671)
Debt Service	8,468,744	6,227,388
Debt Proceeds	8,377,424	756,005
Other	95,847,070	11,665,632
<b>Totals</b>	<b>\$285,836,956</b>	<b>\$75,352,144</b>

- Governmental funds revenues were \$172.9 million for the period ending March 31, 2023, a decrease of \$7.3 million compared to 2022. Property tax revenue was up \$8.1 million from last year, and sales tax revenue increased \$.1 million from last year. Charges for services increased \$4.0 million from 2022 to 2023.
- Governmental funds expenditures were \$96.9 million as of March 31, 2023, an increase of \$7.1 million from last year. General government expenditures decreased \$7.0 million from 2022 to 2023. Public safety expenditures increased \$5.0 million and health and welfare expenses increased \$3.6 million. Culture and Rec expenditures increased \$0.6 million and debt service expenses decreased \$0.2 million from last year.
- The unrestricted fund balances of the governmental funds totaled \$184.6 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 \$0.6 million, with is a decrease of \$0.9 million since the end of 2022. The PBC fund is a special revenue fund to account for revenues and expenditures derived from direct financing leases.
- Fund balance of the Debt Service Fund totaled \$8.5 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 \$8.4 million, a decrease of \$0.8 million since the end of 2022.
- Net position of the Arena Fund (the County's only Enterprise Fund) totaled nearly \$130.3 million at March 31. Of this amount, \$126.3 million is invested in capital assets and \$4.1 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled \$39.7 million. Of this amount, \$10.6 million is invested in capital assets and \$29.1 million represents unrestricted net position.



# SEDGWICK COUNTY, KANSAS

## Statement of Net Position

March 31, 2023

(with comparative totals for the three months ended March 31, 2022)

	Primary Government		Total
	Governmental Activities	Business-type Activities	
<b>Assets</b>			
Cash, including investments	\$ 371,175,726	\$ 1,340,039	\$ 372,515,765
Receivables, net	167,749,215	-	167,749,215
Due from other agencies	4,004,424	-	4,004,424
Inventories, at cost	818,538	-	818,538
Prepaid items	2,256,173	-	2,256,173
Restricted assets:			
Cash, including investments	536,866	-	536,866
Capital assets:			
Land and construction in progress	62,495,713	15,502,453	77,998,166
Other capital assets, net of depreciation	357,370,372	110,749,580	468,119,952
<b>Total assets</b>	<b>966,407,027</b>	<b>127,592,072</b>	<b>1,093,999,099</b>
<b>Deferred Outflows of Resources</b>			
Deferred refunding	19,043	-	19,043
Deferred outflows-other postemployment benefits	2,707,644	-	2,707,644
Deferred outflows-pensions	37,426,836	-	37,426,836
<b>Total deferred outflows of resources</b>	<b>40,153,523</b>	<b>-</b>	<b>40,153,523</b>
<b>Liabilities</b>			
Accounts payable and other current liabilities	1,782,306	-	1,782,306
Accrued interest payable	1,915,098	-	1,915,098
Unearned revenue	77,623,320	-	77,623,320
Due to other entities	60,626	-	60,626
Other liabilities	-	-	-
Noncurrent liabilities:			
Due within one year	22,268,132	-	22,268,132
Due in more than one year	256,035,022	-	256,035,022
<b>Total liabilities</b>	<b>359,684,504</b>	<b>-</b>	<b>359,684,504</b>
<b>Deferred Inflows of Resources</b>			
Deferred property tax revenue	73,832,697	-	73,832,697
Deferred inflows-other postemployment benefits	6,934,243	-	6,934,243
Deferred inflows-pensions	43,191,206	-	43,191,206
<b>Total deferred inflows of resources</b>	<b>123,958,146</b>	<b>-</b>	<b>123,958,146</b>
<b>Net Position</b>			
Net investment in capital assets	352,974,720	-	352,974,720
Invested in capital assets	-	126,252,033	126,252,033
Restricted for:			
Capital improvements	21,742,272	-	21,742,272
Debt service	9,549,452	-	9,549,452
Federal/State assistance	2,827,692	-	2,827,692
Community Development	2,758,636	-	2,758,636
Equipment and technology improvements	1,602,248	-	1,602,248
Fire protection	16,724,950	-	16,724,950
Court operations	2,433,974	-	2,433,974
Other purposes	28,989,240	-	28,989,240
Unrestricted (Deficit)	83,314,716	593,513	83,908,229
<b>Total net position</b>	<b>\$ 522,917,900</b>	<b>\$ 127,592,072</b>	<b>\$ 650,509,972</b>



# SEDGWICK COUNTY, KANSAS

## Statement of Activities

For the three Months Ended March 31, 2023

(with comparative totals for the three months ended March 31, 2022)

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 24,371,020	\$ 7,149,031	\$ 76,775	\$ -
Public safety	40,070,959	7,105,479	4,489,982	-
Public works	1,135,508	1,289,915	(1,831,178)	3,072,686
Health and welfare	16,587,897	2,530,830	74,983,946	-
Cultural and recreation	4,238,026	74,124	67,641	-
Community development	3,580,331	2,500	131,940	-
Interest on long-term debt	1,655,782	-	-	-
<b>Total governmental activities</b>	<b>91,639,523</b>	<b>18,151,879</b>	<b>77,919,106</b>	<b>3,072,686</b>
Business-type activities:				
Arena	1,627,202	-	259,079	-
<b>Total business-type activities</b>	<b>1,627,202</b>	<b>-</b>	<b>259,079</b>	<b>-</b>
<b>Total primary government</b>	<b>\$ 93,266,725</b>	<b>\$ 18,151,879</b>	<b>\$ 78,178,185</b>	<b>\$ 3,072,686</b>

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
\$ (17,145,215)	\$ -	\$ (17,145,215)
(28,475,498)	-	(28,475,498)
1,395,915	-	1,395,915
60,926,879	-	60,926,879
(4,096,261)	-	(4,096,261)
(3,445,891)	-	(3,445,891)
(1,655,782)	-	(1,655,782)
<u>7,504,148</u>	<u>-</u>	<u>7,504,148</u>
-	(1,368,123)	(1,368,123)
-	(1,368,123)	(1,368,123)
<u>7,504,148</u>	<u>(1,368,123)</u>	<u>6,136,025</u>
117,948,777	-	117,948,777
9,746,966	-	9,746,966
925,408	-	925,408
6,120,591	-	6,120,591
<u>134,741,742</u>	<u>-</u>	<u>134,741,742</u>
<u>142,245,890</u>	<u>(1,368,123)</u>	<u>140,877,767</u>
<u>380,672,010</u>	<u>128,960,195</u>	<u>509,632,205</u>
<u>\$ 522,917,900</u>	<u>\$ 127,592,072</u>	<u>\$ 650,509,972</u>



**SEDGWICK COUNTY, KANSAS**

*Balance Sheet  
Governmental Funds  
March 31, 2023*

*(with comparative totals for the three months ended March 31, 2022)*

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
<b>Assets:</b>			
Cash, including investments	\$ 127,627,511	\$ 93,681,722	\$ 18,183
Restricted investment	-	-	536,867
Advance receivable	3,542,098	-	-
Due from other funds	-	-	-
Due from other agencies	389,979	3,613,945	-
Accounts receivable	3,774,071	1,906,783	-
Property tax receivable	56,284,082	-	-
Sales tax receivable	3,338,947	-	-
Interest receivable	800,408	-	-
Prepaid items	1,952,173	-	-
Lease receivable	-	-	77,623,320
Notes receivable	-	-	-
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	16,021	-
<b>Total assets</b>	<b>\$ 197,709,269</b>	<b>\$ 99,218,471</b>	<b>\$ 78,178,370</b>
<b>Liabilities:</b>			
Accounts payable	937,838	692,859	-
Accrued wages	-	-	-
Advance - grants	-	-	-
Unearned revenue	-	-	77,623,320
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	-	626	-
Other liabilities	-	-	-
<b>Total liabilities</b>	<b>937,838</b>	<b>693,485</b>	<b>77,623,320</b>
<b>Deferred Inflows of Resources:</b>			
Deferred property tax revenue	56,284,082	-	-
Unavailable revenue - accounts receivable	226,420	66,558,668	-
Deferred lease receivable	-	-	(0)
Deferred notes receivable	-	-	-
Unavailable revenue - special assessments	-	-	-
<b>Total deferred inflows of resources</b>	<b>56,510,502</b>	<b>66,558,668</b>	<b>(0)</b>
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Inventories	\$ -	\$ 16,021	\$ -
Advance receivable	3,542,098	-	-
Lease receivable	-	-	-
Notes receivable	-	-	-
Prepaid items	1,952,173	-	-
<b>Restricted:</b>			
General Government	8,310,447	(4,064,888)	-
Debt Service	-	-	18,183
Public Safety	-	4,186,028	-
Public Works	-	-	-
Health and Welfare	-	2,706,552	-
Culture and Recreation	-	-	-
Community Development	-	4,260,451	536,867
Capital Outlay	-	-	-
<b>Committed:</b>			
Public Safety	-	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	2,546,745	-
<b>Assigned:</b>			
General Government	21,023,948	-	-
Public Safety	-	218,097	-
Public Works	-	-	-
Health and Welfare	-	22,713,585	-
Culture and Recreation	-	-	-
Community Development	-	(7,401)	-
Capital Outlay	-	-	-
Unassigned	105,173,318	-	-
<b>Total fund balance</b>	<b>140,001,984</b>	<b>32,586,684</b>	<b>555,050</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 197,450,324</b>	<b>\$ 99,838,837</b>	<b>\$ 78,178,370</b>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2023	2022
\$ 8,468,744	\$ 7,597,954	\$ 97,716,377	\$ 335,110,491	\$ 275,563,615
-	-	-	536,867	517,977
-	-	-	3,542,098	3,809,255
-	779,470	-	779,470	1,089,725
-	-	500	4,004,424	50,358
-	-	793	5,681,647	4,341,593
4,199,619	-	13,348,996	73,832,697	67,208,905
-	-	3,338,947	6,677,894	6,242,860
-	-	-	800,408	316,439
-	-	-	1,952,173	2,025,526
-	-	-	77,623,320	80,122,456
-	-	-	-	468,022
-	-	-	-	-
1,144,561	-	-	1,144,561	1,380,727
1,807,273	-	-	1,807,273	1,810,744
-	-	450,011	466,032	498,600
<u>\$ 15,620,197</u>	<u>\$ 8,377,424</u>	<u>\$ 114,855,624</u>	<u>\$ 513,959,355</u>	<u>\$ 445,446,802</u>
-	-	130,923	1,761,620	1,531,673
-	-	-	-	-
-	-	-	-	-
-	-	-	77,623,320	38,070,789
-	-	796,081	796,081	1,089,725
-	-	3,541,532	3,541,532	3,809,255
-	-	60,000	60,626	73,649
-	-	-	-	-
-	-	4,528,536	83,783,179	44,575,091
-	-	-	-	-
4,199,619	-	13,348,996	73,832,697	67,208,905
-	-	1,151,636	67,936,724	310,254
-	-	-	(0)	42,051,667
-	-	-	-	-
2,951,834	-	-	2,951,834	3,191,471
<u>7,151,453</u>	<u>-</u>	<u>14,500,632</u>	<u>144,721,255</u>	<u>112,762,297</u>
\$ -	\$ -	\$ 450,011	\$ 466,032	498,600
-	-	-	3,542,098	3,809,255
-	-	-	-	-
-	-	-	-	468,022
-	-	-	1,952,173	2,025,526
-	-	-	-	-
-	-	3,542,415	7,787,974	34,188,637
8,468,744	-	25,790	8,512,717	7,559,424
-	-	23,378,233	27,564,261	25,740,747
-	-	7,332,185	7,332,185	4,965,497
-	-	3,223,340	5,929,892	6,858,433
-	-	98,170	98,170	167,747
-	-	3,086,152	7,883,470	7,576,913
-	8,377,424	21,742,272	30,119,696	27,126,856
-	-	-	11,494	4,690,263
-	-	11,336,609	11,336,609	6,695,940
-	-	-	2,546,745	1,863,373
-	-	-	21,023,948	33,461,442
-	-	7,672,873	7,890,970	3,597,812
-	-	105,594	105,594	909,360
-	-	-	22,713,585	18,657,751
-	-	-	-	-
-	-	-	(7,401)	(7,720)
-	-	14,661,562	14,661,562	11,931,633
-	-	(822,721)	104,350,597	85,323,903
<u>8,468,744</u>	<u>8,377,424</u>	<u>95,832,485</u>	<u>285,822,371</u>	<u>288,109,414</u>
<u>\$ 15,620,197</u>	<u>\$ 8,377,424</u>	<u>\$ 114,861,653</u>	<u>\$ 514,326,805</u>	<u>\$ 445,446,802</u>



**SEDGWICK COUNTY, KANSAS**

**Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds**

*For the three Months ended March 31, 2023  
(with comparative totals for the three months ended March 31, 2022)*

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
<b>Revenues</b>			
Property taxes	\$ 89,476,604	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	6,674,280	-	-
Special assessments	-	-	-
Other taxes	60,536	-	-
Intergovernmental	155,754	12,933,483	-
Charges for services	7,779,051	7,555,733	163,333
Uses of money and property	5,613,988	291	470,609
Fines and forfeits	1,192,883	9,133	-
Licenses and permits	2,117,276	-	-
Other	<u>1,846,372</u>	<u>38,171</u>	<u>-</u>
Total revenues	<u>114,916,744</u>	<u>20,536,811</u>	<u>633,942</u>
<b>Expenditures</b>			
Current:			
General government	13,473,254	4,123,680	-
Public safety	31,127,472	2,742,322	-
Public works	953,494	7,424	-
Health and welfare	2,808,697	13,013,574	-
Cultural and recreation	3,348,663	-	-
Community Development	838,206	130,653	-
Debt service:			
Principal	-	-	640,000
Interest and fiscal charges	-	-	929,613
Debt issuance costs	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>52,549,786</u>	<u>20,017,653</u>	<u>1,569,613</u>
Excess (deficiency) of revenues over (under) expenditures	<u>62,366,958</u>	<u>519,158</u>	<u>(935,671)</u>
<b>Other financing sources (uses)</b>			
Transfers from other funds	-	3,033	-
Transfers to other funds	(5,250,359)	-	-
Premium from issuance of general obligation bonds	-	-	-
Proceeds from sale of capital assets	-	-	-
Proceeds from capital lease	-	-	-
Issuance of general obligation bonds	-	-	-
Total other financing sources (uses)	<u>(5,250,359)</u>	<u>3,033</u>	<u>-</u>
<b>Net change in fund balances</b>	57,116,599	522,191	(935,671)
Fund balances, beginning of year	<u>82,885,385</u>	<u>32,064,493</u>	<u>1,490,721</u>
Fund balances, end of period	<u>\$ 140,001,984</u>	<u>\$ 32,586,684</u>	<u>\$ 555,050</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2023	2022
\$ 6,716,261	\$ -	\$ 21,755,912	\$ 117,948,777	\$ 109,887,009
-	-	819,846	819,846	816,261
-	-	3,072,686	9,746,966	9,002,275
219,878	-	-	219,878	185,139
-	-	45,026	105,562	124,280
-	-	1,268,283	14,357,520	40,387,893
-	-	2,817,095	18,315,212	14,320,345
-	-	35,703	6,120,591	2,084,686
-	-	-	1,202,016	44,177
-	-	4,936	2,122,212	2,043,033
-	-	76,506	1,961,049	1,317,139
<u>6,936,139</u>	<u>-</u>	<u>29,895,993</u>	<u>172,919,629</u>	<u>180,212,237</u>
-	23,465	1,864,514	19,484,913	26,455,893
-	-	6,120,982	39,990,776	35,014,344
-	-	2,569,020	3,529,938	3,203,677
-	-	768,433	16,590,704	12,976,178
-	-	64	3,348,727	3,250,072
-	-	2,334,359	3,303,218	2,788,531
-	-	-	640,000	620,000
1,108,143	-	-	2,037,756	2,300,118
-	-	-	-	-
-	-	8,019,518	8,019,518	3,194,893
<u>1,108,143</u>	<u>23,465</u>	<u>21,676,890</u>	<u>96,945,550</u>	<u>89,803,706</u>
<u>5,827,996</u>	<u>(23,465)</u>	<u>8,219,103</u>	<u>75,974,079</u>	<u>90,408,531</u>
399,392	779,470	3,446,529	4,628,424	440,515
-	-	-	(5,250,359)	(440,515)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>399,392</u>	<u>779,470</u>	<u>3,446,529</u>	<u>(621,935)</u>	<u>-</u>
6,227,388	756,005	11,665,632	75,352,144	90,408,531
<u>2,241,356</u>	<u>7,621,419</u>	<u>84,181,438</u>	<u>210,484,812</u>	<u>197,700,883</u>
<u>\$ 8,468,744</u>	<u>\$ 8,377,424</u>	<u>\$ 95,847,070</u>	<u>\$ 285,836,956</u>	<u>\$ 288,109,414</u>



SEDGWICK COUNTY, KANSAS

Statement of Net Position  
 Proprietary Funds  
 March 31, 2023  
 (with comparative totals for the three months ended March 31, 2022)

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<b>Assets</b>		
<b>Current assets:</b>		
Cash, including investments	\$ 3,329,759	\$ 32,384,357
Accounts receivable	-	1,415
Prepays	-	304,000
Inventories, at cost	-	352,506
<b>Restricted assets:</b>		
Cash, including investments	746,526	-
<b>Total current assets</b>	<b>4,076,285</b>	<b>33,042,278</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	8,454,118	36,179,315
Construction in progress	2,464,095	595,000
Less accumulated depreciation	(65,372,297)	(34,563,431)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>126,252,033</b>	<b>10,570,818</b>
<b>Total assets</b>	<b>130,328,318</b>	<b>43,613,096</b>
<b>Liabilities</b>		
<b>Current liabilities:</b>		
Accounts payable	-	20,686
Estimated claims costs payable	-	3,376,600
<b>Total current liabilities</b>	<b>-</b>	<b>3,397,286</b>
<b>Noncurrent liabilities:</b>		
Estimated claims costs payable	-	506,400
<b>Total liabilities</b>	<b>-</b>	<b>3,903,686</b>
<b>Net position</b>		
Investment in capital assets	126,252,033	10,570,818
Restricted for capital improvements and operations	746,526	-
Unrestricted	3,329,759	29,138,592
<b>Total net position</b>	<b>130,328,318</b>	<b>39,709,410</b>
<b>Total liabilities and net position</b>	<b>\$ 130,328,318</b>	<b>\$ 43,613,096</b>





**SEDGWICK COUNTY, KANSAS**

**Statement of Revenues, Expenses, and Changes in Net Position  
Proprietary Funds**

**For the three Months ended March 31, 2023  
(with comparative totals for the three months ended March 31, 2022)**

	Business-type Activity - Enterprise Fund <u>Arena Fund</u>	Governmental Activities - Internal Service Funds
<b>Operating revenues:</b>		
Charges for services	\$ 259,079	\$ 10,075,987
Other revenue	-	1,515,969
<b>Total operating revenues</b>	<u>259,079</u>	<u>11,591,956</u>
<b>Operating expenses:</b>		
Salaries and benefits	-	362,949
Contractual services	430,834	769,165
Utilities	-	16,804
Supplies and fuel	-	905,486
Administrative charges	-	75,861
Depreciation expense	1,196,368	559,247
Claims expense	-	9,091,876
Other expense	-	-
<b>Total operating expenses</b>	<u>1,627,202</u>	<u>11,781,388</u>
<b>Operating loss</b>	<u>(1,368,123)</u>	<u>(189,432)</u>
<b>Nonoperating revenues:</b>		
Federal Grant Revenues	-	-
Investment income	-	-
Gain (loss) on sale of assets	-	-
<b>Total nonoperating revenues</b>	<u>-</u>	<u>-</u>
<b>Income gain before transfers</b>	<u>(1,368,123)</u>	<u>(189,432)</u>
<b>Transfers:</b>		
Transfers from other funds	-	-
Transfers to other funds	-	-
<b>Change in net position</b>	<u>(1,368,123)</u>	<u>(189,432)</u>
<b>Net position, beginning of year</b>	<u>131,696,441</u>	<u>38,185,640</u>
<b>Net position, end of period</b>	<u>\$ 130,328,318</u>	<u>\$ 39,709,410</u>



**SEDGWICK COUNTY, KANSAS**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
March 31, 2023**

*(with comparative totals for the three months ended March 31, 2022)*

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2023	2022
<b>Assets:</b>					
Cash, including investments	\$ 49,733,429	\$ 25,790	\$ 47,957,158	\$ 97,716,377	\$ 70,512,488
Due from other agencies	-	-	500	500	15,295
Accounts receivable	793	-	-	793	3,188,038
Property tax receivable	13,348,996	-	-	13,348,996	33,812,495
Sales tax receivable	-	-	3,338,947	3,338,947	3,115,412
Inventories, at cost	450,011	-	-	450,011	450,011
<b>Total assets</b>	<b>\$ 63,533,229</b>	<b>\$ 25,790</b>	<b>\$ 51,296,605</b>	<b>\$ 114,855,624</b>	<b>\$ 111,093,739</b>
<b>Liabilities:</b>					
Accounts payable	89,653	-	41,270	130,923	555,922
Due to other funds	-	-	796,081	796,081	779,471
Advance payable	-	-	3,541,532	3,541,532	3,874,602
Due to other entities	60,000	-	-	60,000	78,650
<b>Total liabilities</b>	<b>149,653</b>	<b>-</b>	<b>4,378,883</b>	<b>4,528,536</b>	<b>5,288,645</b>
<b>Deferred Inflows of Resources:</b>					
Deferred property tax revenue	13,348,996	-	-	13,348,996	33,812,395
Unavailable revenue - accounts receivable	1,151,636	-	-	1,151,636	869,591
<b>Total deferred inflows of resources</b>	<b>14,500,632</b>	<b>-</b>	<b>-</b>	<b>14,500,632</b>	<b>34,681,986</b>
<b>Fund balances:</b>					
<b>Nonspendable:</b>					
Inventories	\$ 450,011	\$ -	\$ -	\$ 450,011	\$ 450,011
<b>Restricted:</b>					
General Government	3,542,415	-	-	3,542,415	3,621,426
Debt Service	-	25,790	-	25,790	25,790
Public Safety	23,378,233	-	-	23,378,233	14,370,929
Public Works	7,332,185	-	-	7,332,185	1,941,738
Health and Welfare	3,223,340	-	-	3,223,340	2,141,855
Culture and Recreation	98,170	-	-	98,170	157,396
Community Development	3,086,152	-	-	3,086,152	21,359
Capital Outlay	-	-	21,742,272	21,742,272	19,956,787
<b>Committed:</b>					
Public Safety	-	-	-	-	3,342,955
Capital Outlay	-	-	11,336,609	11,336,609	7,659,100
<b>Assigned:</b>					
Public Works	105,594	-	-	105,594	890,215
Public Safety	7,672,873	-	-	7,672,873	3,597,497
Capital Outlay	-	-	14,661,562	14,661,562	12,066,990
Unassigned	-	-	(822,721)	(822,721)	(791,526)
<b>Total fund balance</b>	<b>48,888,973</b>	<b>25,790</b>	<b>46,917,722</b>	<b>95,832,485</b>	<b>69,452,522</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 63,539,258</b>	<b>\$ 25,790</b>	<b>\$ 51,296,605</b>	<b>\$ 114,861,653</b>	<b>\$ 109,423,153</b>



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SEDGWICK COUNTY, KANSAS

Combining Balance Sheet  
 Nonmajor Governmental Funds - Special Revenue Funds

March 31, 2023

(with comparative totals for the three months ended March 31, 2022)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Assets:</b>				
Cash, including investments	\$ 3,086,152	\$ 859,723	\$ 8,824,480	\$ 2,232,517
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	3,389,824	-	-	838,187
Inventories, at cost	-	-	450,011	-
<b>Total assets</b>	<b>\$ 6,475,976</b>	<b>\$ 859,723</b>	<b>\$ 9,274,491</b>	<b>\$ 3,070,704</b>
<b>Liabilities:</b>				
Accounts payable	-	-	25	7,214
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>25</b>	<b>7,214</b>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax revenue	3,389,824	-	-	838,187
Unavailable revenue - accounts receivable	-	-	1,151,636	-
<b>Total deferred inflows of resources</b>	<b>3,389,824</b>	<b>-</b>	<b>1,151,636</b>	<b>838,187</b>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	\$ -	\$ -	\$ 450,011	\$ -
<b>Restricted:</b>				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	859,723	-	2,225,303
Culture and Recreation	-	-	-	-
Community Development	3,086,152	-	-	-
<b>Committed:</b>				
Public Safety	-	-	-	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	7,672,873	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<b>3,086,152</b>	<b>859,723</b>	<b>8,122,884</b>	<b>2,225,303</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 6,475,976</b>	<b>\$ 859,723</b>	<b>\$ 9,274,545</b>	<b>\$ 3,070,704</b>



	Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$	4,735,498	\$ 99,519	\$ 2,665,736	\$ 99,476	\$ 4,205,760	\$ 2,248,155
	-	-	-	-	-	-
	652	100	41	-	-	-
	1,603,973	-	-	-	-	-
	-	-	-	-	-	-
<b>\$</b>	<b>6,340,123</b>	<b>\$ 99,619</b>	<b>\$ 2,665,777</b>	<b>\$ 99,476</b>	<b>\$ 4,205,760</b>	<b>\$ 2,248,155</b>

	8,945		797	1,306	38,052	
	-	-	-	-	-	-
	60,000	-	-	-	-	-
	68,945	-	797	1,306	38,052	-

	1,603,973	-	-	-	-	-
	-	-	-	-	-	-
	1,603,973	-	-	-	-	-

\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
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	-	-	-	-	-	-
	4,667,205	-	2,664,980	-	4,167,708	2,248,155
	-	-	-	-	-	-
	-	-	-	98,170	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	105,594	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	4,667,205	105,594	2,664,980	98,170	4,167,708	2,248,155

<b>\$</b>	<b>6,340,123</b>	<b>\$ 105,594</b>	<b>\$ 2,665,777</b>	<b>\$ 99,476</b>	<b>\$ 4,205,760</b>	<b>\$ 2,248,155</b>
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**SEDGWICK COUNTY, KANSAS**

*Combining Balance Sheet (continued)*  
**Nonmajor Governmental Funds - Special Revenue Funds**  
 March 31, 2023  
 (with comparative totals for the three months ended March 31, 2022)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Assets</b>				
Cash, including investments	\$ 138,314	\$ 1,941,720	\$ 185,819	\$ 51,601
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
<b>Total assets</b>	<u>\$ 138,314</u>	<u>\$ 1,941,720</u>	<u>\$ 185,819</u>	<u>\$ 51,601</u>
<b>Liabilities:</b>				
Accounts payable	-	1,553	-	-
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>1,553</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	-	1,940,167	-	-
Public Safety	-	-	185,819	51,601
Public Works	-	-	-	-
Health and Welfare	138,314	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
<b>Committed:</b>				
Public Safety	-	-	-	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<u>138,314</u>	<u>1,940,167</u>	<u>185,819</u>	<u>51,601</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 138,314</u>	<u>\$ 1,941,720</u>	<u>\$ 185,819</u>	<u>\$ 51,601</u>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2023	2022
\$ 1,622,615	\$ 16,701,903	\$ 34,441	\$ 49,733,429	\$ 45,254,192
-	-	-	-	-
-	-	-	793	15,472
-	7,517,012	-	13,348,996	12,485,290
-	-	-	450,011	450,011
<u>\$ 1,622,615</u>	<u>\$ 24,218,915</u>	<u>\$ 34,441</u>	<u>\$ 63,533,229</u>	<u>\$ 58,204,965</u>
20,367	11,394	-	89,653	212,129
-	-	-	-	310,254
-	-	-	60,000	71,000
<u>20,367</u>	<u>11,394</u>	<u>-</u>	<u>149,653</u>	<u>593,383</u>
-	7,517,012	-	13,348,996	12,485,290
-	-	-	1,151,636	-
-	7,517,012	-	14,500,632	12,485,290
\$ -	\$ -	\$ -	\$ 450,011	\$ 450,011
1,602,248	-	-	3,542,415	3,191,072
-	16,690,509	34,441	23,378,233	21,299,679
-	-	-	7,332,185	4,965,497
-	-	-	3,223,340	3,363,561
-	-	-	98,170	167,747
-	-	-	3,086,152	2,886,319
-	-	-	-	-
-	-	-	-	4,284,392
-	-	-	105,594	909,360
-	-	-	7,672,873	3,608,654
-	-	-	-	-
<u>1,602,248</u>	<u>16,690,509</u>	<u>34,441</u>	<u>48,888,973</u>	<u>45,126,292</u>
<u>\$ 1,622,615</u>	<u>\$ 24,218,915</u>	<u>\$ 34,441</u>	<u>\$ 63,539,258</u>	<u>\$ 58,204,965</u>



**SEDGWICK COUNTY, KANSAS**

*Combining Balance Sheet  
Nonmajor Capital Projects Funds  
March 31, 2023*

*(with comparative totals for the three months ended March 31, 2022)*

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
<b>Assets</b>				
Cash, including investments	\$ -	\$ 3,240	\$ 18,407,390	\$ -
Due from other agencies	-	-	500	-
Sales tax receivable	-	-	3,338,947	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 3,240</b>	<b>\$ 21,746,837</b>	<b>\$ -</b>
<b>Liabilities:</b>				
Accounts payable	12,055	-	4,565	-
Due to other funds	779,471	-	-	16,610
Advance payable	-	-	-	-
<b>Total liabilities</b>	<b>791,526</b>	<b>-</b>	<b>4,565</b>	<b>16,610</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>				
<b>Restricted:</b>				
Capital Outlay	\$ -	\$ -	\$ 21,742,272	\$ -
<b>Committed:</b>				
Capital Outlay	-	3,240	-	-
<b>Assigned:</b>				
Capital Outlay	-	-	-	-
Unassigned	(791,526)	-	-	(16,610)
<b>Total fund balance</b>	<b>(791,526)</b>	<b>3,240</b>	<b>21,742,272</b>	<b>(16,610)</b>
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>\$ 3,240</b>	<b>\$ 21,746,837</b>	<b>\$ -</b>





Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2023	2022
\$ 45,623	\$ 14,860,316	\$ 10,617,400	\$ 4,023,189	\$ 47,957,158	\$ 41,425,341
-	-	-	-	500	37,025
-	-	-	-	3,338,947	3,121,430
<b>\$ 45,623</b>	<b>\$ 14,860,316</b>	<b>\$ 10,617,400</b>	<b>\$ 4,023,189</b>	<b>\$ 51,296,605</b>	<b>\$ 44,583,796</b>
-	-	24,650	-	41,270	59,632
-	-	-	-	796,081	779,471
-	3,541,532	-	-	3,541,532	3,809,255
-	3,541,532	24,650	-	4,378,883	4,648,358
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 21,742,272	\$ 22,099,391
-	11,333,369	-	-	11,336,609	6,695,940
45,623	-	10,592,750	4,023,189	14,661,562	11,931,633
-	(14,585)	-	-	(822,721)	(791,526)
<b>45,623</b>	<b>11,318,784</b>	<b>10,592,750</b>	<b>4,037,774</b>	<b>46,917,722</b>	<b>39,935,438</b>
<b>\$ 45,623</b>	<b>\$ 14,860,316</b>	<b>\$ 10,617,400</b>	<b>\$ 4,037,774</b>	<b>\$ 51,296,605</b>	<b>\$ 44,583,796</b>



**SEDGWICK COUNTY, KANSAS**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the three Months ended March 31, 2023  
(with comparative totals for the three months ended March 31, 2022)**

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2023	2022
<b>Revenues</b>					
Property taxes	\$ 21,755,912	\$ -	\$ -	\$21,755,912	\$ 21,504,038
Emergency telephone services taxes	819,846	-	-	819,846	816,261
Sales taxes	-	-	3,072,686	3,072,686	4,501,136
Other taxes	45,026	-	-	45,026	55,190
Intergovernmental	1,268,283	-	-	1,268,283	1,275,384
Charges for services	2,817,095	-	-	2,817,095	2,793,598
Uses of money and property	35,703	-	-	35,703	537
Licenses and permits	4,936	-	-	4,936	5,407
Other	7,021	-	69,485	76,506	92,902
<b>Total revenues</b>	<b>26,753,822</b>	<b>-</b>	<b>3,142,171</b>	<b>29,895,993</b>	<b>31,044,453</b>
<b>Expenditures</b>					
<b>Current:</b>					
General government	1,864,514	-	-	1,864,514	1,640,044
Public safety	6,120,982	-	-	6,120,982	5,779,917
Public works	2,569,020	-	-	2,569,020	2,660,048
Health and welfare	768,433	-	-	768,433	457,387
Culture and recreation	64	-	-	64	12,095
Community Development	2,334,359	-	-	2,334,359	2,156,574
<b>Debt service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	8,019,518	8,019,518	3,194,893
<b>Total expenditures</b>	<b>13,657,372</b>	<b>-</b>	<b>8,019,518</b>	<b>21,676,890</b>	<b>15,900,958</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>13,096,450</b>	<b>-</b>	<b>(4,877,347)</b>	<b>8,219,103</b>	<b>15,143,495</b>
<b>Other financing sources (uses)</b>					
Transfers from other funds	-	-	3,446,529	3,446,529	9,068
Transfers to other funds	-	-	-	-	(427,826)
Proceeds from capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>3,446,529</b>	<b>3,446,529</b>	<b>(418,758)</b>
<b>Net change in fund balances</b>	<b>13,096,450</b>	<b>-</b>	<b>(1,430,818)</b>	<b>11,665,632</b>	<b>14,724,737</b>
<b>Fund balances, beginning of year</b>	<b>35,792,523</b>	<b>25,790</b>	<b>48,348,540</b>	<b>84,166,853</b>	<b>70,362,783</b>
<b>Fund balances, end of period</b>	<b>\$ 48,888,973</b>	<b>\$ 25,790</b>	<b>\$ 46,917,722</b>	<b>\$95,832,485</b>	<b>\$ 85,087,520</b>



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**SEDGWICK COUNTY, KANSAS**

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the three Months ended March 31, 2023  
(with comparative totals for the three months ended March 31, 2022)*

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Revenues</b>				
Property taxes	\$ 5,389,652		\$ -	\$ 1,346,174
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	5,147
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	-	-
<b>Total revenues</b>	<u>5,389,652</u>	<u>-</u>	<u>-</u>	<u>1,351,321</u>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	-	217,184	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	193,234	-	575,199
Culture and recreation	-	-	-	-
Community Development	2,334,359	-	-	-
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>2,334,359</u>	<u>193,234</u>	<u>217,184</u>	<u>575,199</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>3,055,293</u>	<u>(193,234)</u>	<u>(217,184)</u>	<u>776,122</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>	3,055,293	(193,234)	(217,184)	776,122
<b>Fund balances, beginning of year</b>	<u>30,859</u>	<u>1,052,957</u>	<u>8,340,068</u>	<u>1,449,181</u>
<b>Fund balances, end of period</b>	<u>\$ 3,086,152</u>	<u>\$ 859,723</u>	<u>\$ 8,122,884</u>	<u>\$ 2,225,303</u>



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 2,585,620	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	819,846	-
-	-	-	17,926	-	-
1,241,508	-	-	-	-	-
-	-	1,280,605	-	-	270,021
-	-	-	-	-	-
3,750	-	261	-	-	-
4,667	-	-	-	-	-
<u>3,835,545</u>	<u>-</u>	<u>1,280,866</u>	<u>17,926</u>	<u>819,846</u>	<u>270,021</u>
-	-	-	-	-	-
-	-	-	-	1,522,237	201,127
2,303,745	-	265,275	-	-	-
-	-	-	64	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,303,745</u>	<u>-</u>	<u>265,275</u>	<u>64</u>	<u>1,522,237</u>	<u>201,127</u>
1,531,800	-	1,015,591	17,862	(702,391)	68,894
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,531,800</u>	<u>-</u>	<u>1,015,591</u>	<u>17,862</u>	<u>(702,391)</u>	<u>68,894</u>
3,135,405	105,594	1,649,389	80,308	4,870,099	2,179,261
<u>\$ 4,667,205</u>	<u>\$ 105,594</u>	<u>\$ 2,664,980</u>	<u>\$ 98,170</u>	<u>\$ 4,167,708</u>	<u>\$ 2,248,155</u>



SEDGWICK COUNTY, KANSAS

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

Nonmajor Special Revenue Funds

For the three Months ended March 31, 2023

(with comparative totals for the three months ended March 31, 2022)

	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	27,100	-	-	-
Intergovernmental	-	26,775	-	-
Charges for services	-	1,023,481	870	7,452
Uses of money and property	-	16,218	-	-
Licenses and permits	-	-	-	-
Other	-	120	-	-
<b>Total revenues</b>	<b>27,100</b>	<b>1,066,594</b>	<b>870</b>	<b>7,452</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	1,188,983	-	-
Public safety	-	-	-	8,127
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>1,188,983</b>	<b>-</b>	<b>8,127</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>27,100</b>	<b>(122,389)</b>	<b>870</b>	<b>(675)</b>
<b>Other financing (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
<b>Total other financing (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>27,100</b>	<b>(122,389)</b>	<b>870</b>	<b>(675)</b>
<b>Fund balances, beginning of year</b>	<b>111,214</b>	<b>2,062,556</b>	<b>184,949</b>	<b>52,276</b>
<b>Fund balances, end of period</b>	<b>\$ 138,314</b>	<b>\$ 1,940,167</b>	<b>\$ 185,819</b>	<b>\$ 51,601</b>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2023	2022
\$ -	\$ 12,434,466	\$ -	\$ 21,755,912	\$ 21,504,038
-	-	-	819,846	816,261
-	-	-	45,026	55,190
-	-	-	1,268,283	1,208,509
173,219	56,300	-	2,817,095	2,793,598
19,485	-	-	35,703	537
-	925	-	4,936	5,407
-	2,234	-	7,021	27,555
<u>192,704</u>	<u>12,493,925</u>	<u>-</u>	<u>26,753,822</u>	<u>26,411,095</u>
458,347	-	-	1,864,514	1,640,044
-	4,389,491	-	6,120,982	5,779,917
-	-	-	2,569,020	2,660,048
-	-	-	768,433	457,387
-	-	-	64	12,095
-	-	-	2,334,359	2,156,574
-	-	-	-	-
-	-	-	-	-
<u>458,347</u>	<u>4,389,491</u>	<u>-</u>	<u>13,657,372</u>	<u>12,706,065</u>
<u>(265,643)</u>	<u>8,104,434</u>	<u>-</u>	<u>13,096,450</u>	<u>13,705,030</u>
-	-	-	-	-
-	-	-	-	(28,434)
-	-	-	-	(28,434)
(265,643)	8,104,434	-	13,096,450	13,676,596
<u>1,867,891</u>	<u>8,586,075</u>	<u>34,441</u>	<u>35,792,523</u>	<u>31,449,696</u>
<u>\$ 1,602,248</u>	<u>\$ 16,690,509</u>	<u>\$ 34,441</u>	<u>\$ 48,888,973</u>	<u>\$ 45,126,292</u>



**SEDGWICK COUNTY, KANSAS**

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the three Months ended March 31, 2023  
(with comparative totals for the three months ended March 31, 2022)*

	<u>Building and Equipment</u>	<u>Street, Bridge and Other</u>	<u>Sales Tax Road and Bridge</u>	<u>Road and Bridge Equipment</u>
<b>Revenues</b>				
Sales taxes	\$ -	\$ -	\$ 3,072,686	\$ -
Intergovernmental	-	-	-	-
Other revenue	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>3,072,686</u>	<u>-</u>
<b>Expenditures</b>				
Capital outlay	-	-	5,496,014	69,573
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>5,496,014</u>	<u>69,573</u>
(Deficiency) of revenues (under) expenditures	<u>-</u>	<u>-</u>	<u>(2,423,328)</u>	<u>(69,573)</u>
<b>Other financing sources (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Extraordinary Item	-	-	-	-
Proceeds from capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>(2,423,328)</u>	<u>(69,573)</u>
<b>Fund balances (deficits), beginning of year</b>	<u>(791,526)</u>	<u>3,240</u>	<u>24,165,600</u>	<u>52,963</u>
<b>Fund balances (deficits), end of period</b>	<u>\$ (791,526)</u>	<u>\$ 3,240</u>	<u>\$ 21,742,272</u>	<u>\$ (16,610)</u>





Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2023	2022
\$ -	\$ -	\$ -	\$ -	\$ 3,072,686	\$ 4,501,136
-	-	-	-	-	66,875
-	67,665	1,820	-	69,485	65,347
-	67,665	1,820	-	3,142,171	4,633,358
-	610,659	1,843,272	-	8,019,518	3,194,893
-	610,659	1,843,272	-	8,019,518	3,194,893
-	(542,994)	(1,841,452)	-	(4,877,347)	1,438,465
-	3,446,529	-	-	3,446,529	9,068
-	-	-	-	-	(399,392)
-	-	-	-	-	-
-	3,446,529	-	-	3,446,529	(390,324)
-	2,903,535	(1,841,452)	-	(1,430,818)	1,048,141
45,623	8,415,249	12,434,202	4,037,774	48,348,540	38,887,297
<u>\$ 45,623</u>	<u>\$ 11,318,784</u>	<u>\$ 10,592,750</u>	<u>\$ 4,037,774</u>	<u>\$ 46,917,722</u>	<u>\$ 39,935,438</u>



SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position  
Internal Service Funds  
March 31, 2023

(with comparative totals for the three months ended March 31, 2022)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve	Risk Management Reserve	Totals	
					2023	2022
<b>Assets</b>						
<b>Current assets:</b>						
Cash, including investments	\$ 13,129,972	\$ 12,376,057	\$ 5,280,059	\$ 1,598,269	\$ 32,384,357	\$ 31,910,273
Accounts receivable	1,415	-	-	-	1,415	1,065
Prepays	-	304,000	-	-	304,000	304,000
Inventories, at cost	352,506	-	-	-	352,506	284,575
Total current assets	13,483,893	12,680,057	5,280,059	1,598,269	33,042,278	32,499,913
<b>Noncurrent assets:</b>						
<b>Capital assets:</b>						
Land	40,580	-	-	-	40,580	40,580
Construction in Progress	595,000	-	-	-	595,000	-
Buildings and improvements	8,319,354	-	-	-	8,319,354	595,000
Machinery and equipment	36,179,315	-	-	-	36,179,315	8,319,354
Less accumulated depreciation	(34,563,431)	-	-	-	(34,563,431)	33,146,848
Total capital assets (net of accumulated depreciation)	10,570,818	-	-	-	10,570,818	42,101,782
<b>Total assets</b>	<b>24,054,711</b>	<b>12,680,057</b>	<b>5,280,059</b>	<b>1,598,269</b>	<b>43,613,096</b>	<b>74,601,695</b>
<b>Liabilities</b>						
<b>Current liabilities:</b>						
Accounts payable	9,558	-	11,128	-	20,686	-
Estimated claims costs payable	-	2,400,000	976,600	-	3,376,600	-
Total current liabilities	9,558	2,400,000	987,728	-	3,397,286	-
<b>Noncurrent liabilities:</b>						
Estimated claims costs payable	-	-	506,400	-	506,400	-
Total liabilities	9,558	2,400,000	1,494,128	-	3,903,686	-
<b>Net position</b>						
Investment in capital assets	10,570,818	-	-	-	10,570,818	-
Unrestricted	13,474,335	10,280,057	3,785,931	1,598,269	29,138,592	10,345,616
Total net position	24,045,153	10,280,057	3,785,931	1,598,269	39,709,410	10,345,616
<b>Total liabilities and net position</b>	<b>\$ 24,054,711</b>	<b>\$ 12,680,057</b>	<b>\$ 5,280,059</b>	<b>\$ 1,598,269</b>	<b>\$ 43,613,096</b>	<b>\$ 10,345,616</b>



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SEDGWICK COUNTY, KANSAS

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

For the three Months ended March 31, 2023  
(with comparative totals for the three months ended March 31, 2022)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
<b>Operating revenues:</b>			
Charges for services	\$ 2,181,544	\$ 7,413,907	\$ 480,536
Other revenue	15,289	452,500	92,490
<b>Total operating revenues</b>	<b>2,196,833</b>	<b>7,866,407</b>	<b>573,026</b>
<b>Operating expenses:</b>			
Salaries and benefits	223,964	37,886	47,676
Contractual services	128,712	193,503	4,655
Utilities	16,804	-	-
Supplies and fuel	891,261	-	10,896
Administrative charges	75,861	-	-
Depreciation	559,247	-	-
Claims expense	-	8,800,165	196,229
<b>Total operating expenses</b>	<b>1,895,849</b>	<b>9,031,554</b>	<b>259,456</b>
<b>Operating gain (loss)</b>	<b>300,984</b>	<b>(1,165,147)</b>	<b>313,570</b>
<b>Nonoperating revenues:</b>			
Investment income	-	-	-
Other income	-	-	-
Gain on sale of assets	-	-	-
<b>Total nonoperating revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income gain (loss) before transfers</b>	<b>300,984</b>	<b>(1,165,147)</b>	<b>313,570</b>
<b>Transfers</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<b>Change in net position</b>	<b>300,984</b>	<b>(1,165,147)</b>	<b>313,570</b>
<b>Net position, beginning of year</b>	<b>23,744,169</b>	<b>11,445,204</b>	<b>3,472,361</b>
<b>Net position, end of period</b>	<b>\$ 24,045,153</b>	<b>\$ 10,280,057</b>	<b>\$ 3,785,931</b>



Risk Management Reserve	Totals	
	2023	2022
\$ -	\$ 10,075,987	\$ 12,961,450
955,690	1,515,969	383,612
<u>955,690</u>	<u>11,591,956</u>	<u>13,345,062</u>
53,423	362,949	369,115
442,295	769,165	1,195,379
-	16,804	15,483
3,329	905,486	974,720
-	75,861	57,503
-	559,247	508,566
<u>95,482</u>	<u>9,091,876</u>	<u>9,657,015</u>
<u>594,529</u>	<u>11,781,388</u>	<u>12,777,781</u>
<u>361,161</u>	<u>(189,432)</u>	<u>567,281</u>
-	-	-
-	-	-
-	-	-
<u>361,161</u>	<u>(189,432)</u>	<u>567,281</u>
-	-	-
-	-	-
<u>361,161</u>	<u>(189,432)</u>	<u>567,281</u>
<u>1,237,108</u>	<u>39,898,842</u>	<u>38,185,640</u>
<u>\$ 1,598,269</u>	<u>\$ 39,709,410</u>	<u>\$ 38,752,921</u>



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