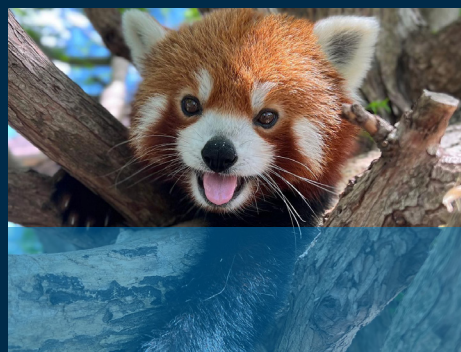
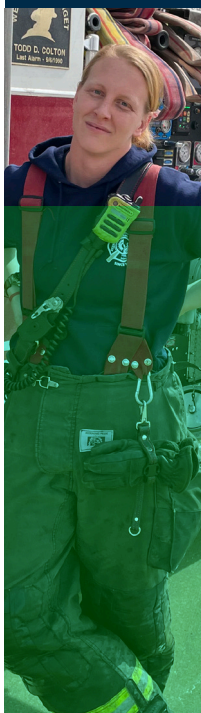


SEDGWICK COUNTY

# 2023 QUARTER FINANCIAL REPORT

For the Nine Months Ending Sept. 30, 2023



## DIVISION OF FINANCE

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# Executive Summary

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

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

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

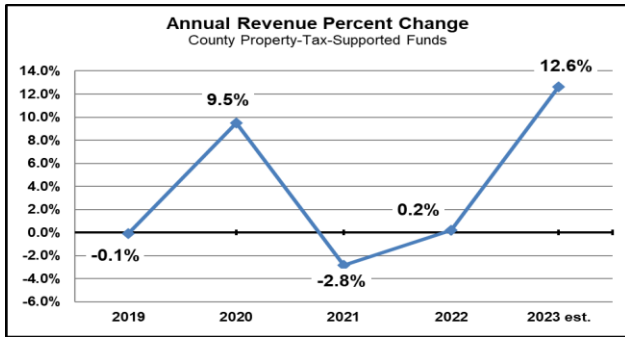
The 2023 Sedgwick County budget of \$645.9 million is presented as the economy continues in an unpredictable period, with various economic indicators in flux and seemingly contradictory at times. While the Federal government is taking action to attempt to stabilize the economy, the Sedgwick County Board of County Commissioners identified some key priorities as part of the County's 2023 budget process: address workforce shortages with compensation adjustments to preserve service levels while maintaining a level property tax rate.

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

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

This quarterly report provides an analysis of financial trends through the first three quarters of 2023 compared to the same time period in 2022. Increased revenues over the first three quarters of 2023 were recorded in several categories, including current property taxes, uses of money and property, charges for services, reimbursements, fines and forfeitures, motor vehicle taxes, back property taxes, and local retail sales and use taxes. Expenditures increased in contractuals, personnel, and transfers out while decreases occurred in debt service, equipment, 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.

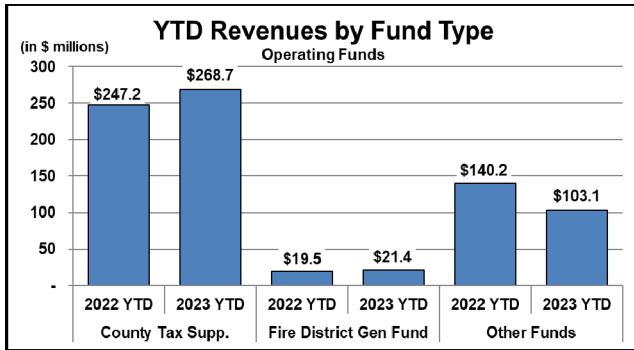
- **Revenues totaled \$268.7 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$21.5 million (8.7 percent) compared to the first three quarters of 2022.
- **Expenditures totaled \$213.4 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$14.1 million (7.1 percent) compared to the first three quarters of 2022.
- **For all County property-tax-supported funds (excluding Fire District 1), ending fund balances are projected to decrease by \$1.3 million.** The year-end General Fund balance is anticipated to increase by \$2.5 million (2.5 percent). The increase is primarily the result of more strategic investment strategies and rising interest rates.

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



**Revenue Highlights:**

Revenue collections for all operating funds through the first three quarters of 2023 decreased 3.4 percent (\$14.1 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased \$21.5 million (8.7 percent) compared to the first three quarters of 2022.



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

County property-tax-supported funds revenue collections increased 8.7 percent (\$21.5 million) compared to the first three quarters of 2022. The most significant increases occurred in current property taxes (\$10.9 million), uses of money and property (\$6.8 million), charges for services (\$1.6 million), reimbursements (\$1.2 million), fines and forfeitures (\$1.0 million), motor vehicle taxes (\$0.5 million), back taxes (\$0.3 million), and local retail sales and use 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 (\$10.9 million). The increase in uses of money and property (\$6.8 million) is due to an increase in investment income (\$6.3 million) as the result of more strategic investment strategies and rising interest rates, as well as an increase in penalties and interest on back taxes (\$0.3 million). The increase in charges for services (\$1.6 million) is due to a new law passed in 2023 (Senate Bill 228) that provides reimbursement for fees for housing prisoners who are awaiting competency hearings (\$1.0 million). Increases in charges for services are also due to fees collected by Emergency Medical Services (EMS) for Medicaid charges (\$0.9 million) and setoff program charges (\$0.6 million), as well as miscellaneous charges for services County-wide (\$0.3 million) and building rentals (\$0.1 million) for housing inmates in the Work Release program. The increases in charges for services were partially offset by decreases in officer fees collected by the Register

of Deeds Office as a result of a reduction of 21.0 percent in number and length of documents processed in the first nine months of 2023 compared to 2022 (\$0.8 million), insurance fees collected by EMS for services rendered (\$0.3 million), a decrease in video visitation costs (\$0.1 million) due to a decrease in inmate population, and forensic lab services (\$0.1 million) collected by the Regional Forensic Science Center. The increase in reimbursements is due to the payment of the final administrative charges from COMCARE, 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 (\$1.2 million). The increase in fines and forfeitures is due to an increase in opioid settlement revenue (\$1.0 million). The increase in motor vehicle taxes is due to increased motor vehicle registrations (\$0.5 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 (\$0.3 million). The increase in local retail sales and use taxes (\$0.2 million) is due to improved, but moderating, economic activity.

The increases were partially offset by decreases in license and permits (\$0.9 million) and intergovernmental revenue (\$0.1 million). The decrease in licenses and permits (\$0.9 million) is due to a decrease in permits issued by the MABCD for commercial and residential projects through September 2023 compared to the same timeframe in 2022. The decrease in intergovernmental revenue is due to the end of funding from the Kansas Department of Transportation (KDOT) to Emergency Communications for reimbursement of two positions due to the end of the agreement for monitoring KDOT traffic cameras (\$0.1 million) and a decrease in revenue from the Kansas Department of Education school nutrition program for the Department of Corrections (DOC) (\$0.1 million) due to a transition to contracted meal services, making the DOC ineligible for reimbursement.

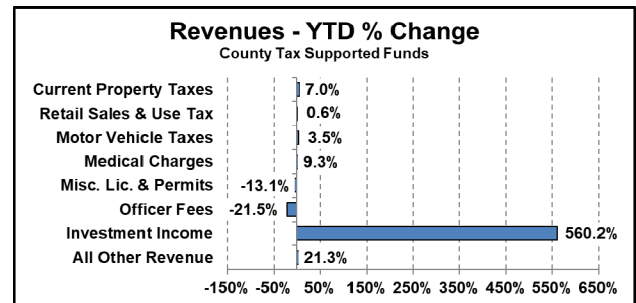
Fire District 1 revenue comes primarily from property taxes. Through the first three quarters of 2023, revenue collections increased \$1.9 million (9.7 percent) when compared to the first three quarters of 2022.



All other operating funds include grants, enterprise and internal service funds, and non-property-tax special revenue funds, decreased \$37.1 million (26.5 percent) through the first three quarters of 2023. The most significant decreases occurred in intergovernmental revenue in non-property-tax funds (\$45.6 million), charges for services in enterprise and internal service funds (\$1.6 million), and other revenue in enterprise and internal service funds (\$1.1 million). The decrease in intergovernmental revenue in non-property-tax funds is due to the allocation of Federal American Rescue Plan Act (ARPA) revenues previously received (\$50.1 million) in 2021 and 2022, which may be obligated through 2024, as well as a decrease in multiple State and Federal revenues, including Coronavirus Aid, Relief, and Economic Security Act (CARES) (\$1.0 million), miscellaneous Federal revenue County-wide (\$0.8 million), Juvenile Justice Authority revenue received by the Department of Corrections for salary increases (\$0.7 million), Meals on Wheels from the Older Americans Act Grant (OAA) (\$0.3 million), and a decrease in COMCARE Provider Relief Funding from the Association of Community Mental Health Centers (ACMHC) (\$0.1 million). The decrease in intergovernmental revenue in non-property-tax funds is partially offset by an increase in intergovernmental revenue from the Kansas Department of Corrections (\$4.9 million) due to an increase in the Behavioral Health Fund for Adult Services and three juvenile grants that moved to a two-year cycle in place of a one-year cycle in 2023, an increase in miscellaneous State passthrough revenue for the Health Department, COMCARE, and Kansas Department of Aging and Disabilities to fund multiple public service programs (\$1.0 million), and an increase in State revenue (\$0.7 million) to COMCARE for 988 funding and the Department on Aging for various programs including Medicaid reimbursement. The decrease in charges for services in enterprise and internal service funds is primarily due to a decrease in the employer-paid portion of benefits into the Health and Life Fund due to an additional payroll posting in the first nine months of 2022 compared to the same timeframe in 2023 (\$2.4 million). The decrease is offset by an increase in INTRUST Bank Arena profit sharing (\$0.6 million) and event facility fees (\$0.2 million). The decrease in other revenue in enterprise and internal service funds is due to the end of the Shuttered Venue Operators Grant (SVOG) (\$1.1 million) for INTRUST Bank Arena.

The decreases were partially offset by increases in charges for services in non-property-tax funds (\$9.1 million), reimbursements in enterprise and internal service funds (\$1.0 million), miscellaneous revenues in enterprise and internal service funds (\$0.5 million), and other revenue in non-property-tax funds (\$0.3 million). The increase in charges for services in non-property-tax funds is largely due to an increase in COMCARE Prospective Payment System (PPS-1) for daily reimbursement of Medicaid fees received in the first nine months of 2023 (\$11.6 million), where Medicaid fees were reimbursed on a per service rate in the first nine months of 2022. The increase in charges for services is offset by a decrease in Medicaid fees received by COMCARE (\$3.0 million). The increase in reimbursements in enterprise and internal service funds is due to the claim recovery payments received for hail damage at the Sedgwick County Zoo in 2019 (\$1.0 million). The increase in miscellaneous revenue is due to an increase in prescription benefit rebates collected by Human Resources (\$0.5 million). The increase in other revenue in non-property-tax funds is due to a transfer of revenue into the newly established Municipalities Fight Addiction Fund (\$0.3 million).

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



Current property tax collections through the first three quarters of 2023 increased \$10.9 million (7.0 percent) when compared to the first three quarters of 2022, which is primarily due to an increase in assessed valuation.

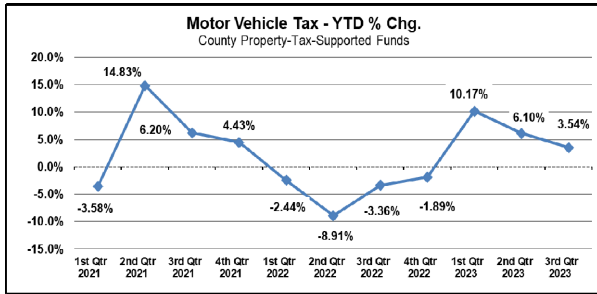
Retail sales and use tax collections increased \$0.2 million (0.6 percent), compared to the first three quarters of 2022. Collections in seven of nine months in 2023 exceeded collections in the same months in 2022.

Motor vehicle tax collections are allocated to each fund with a property tax levy in proportion to the





property tax levied during the previous year's budget. Revenue from this source increased \$0.5 million (3.5 percent), compared to the first three quarters 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 three quarters of 2023, collections increased \$1.2 million (9.3 percent) when compared to the same timeframe in 2022. The increase is largely attributable to increases in Medicaid (\$0.9 million) and setoff program fees (\$0.6 million) collected on behalf of EMS. The increase is offset by a decrease in insurance fees (\$0.3 million) collected by EMS.

MABCD licenses and permits revenue decreased by \$0.9 million (13.1 percent) compared to the first three quarters of 2022 as a result of a decrease in the number of plans submitted and project valuation.

Officer fees decreased \$0.8 million (21.5 percent) compared to the first three quarters 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 three quarters of 2023, investment income increased \$6.3 million (560.2 percent) versus the same period of time in 2022, the result of more strategic investment strategies and rising interest rates.

All other revenue collections increased \$4.0 million (21.3 percent) compared to the first three quarters of 2022.

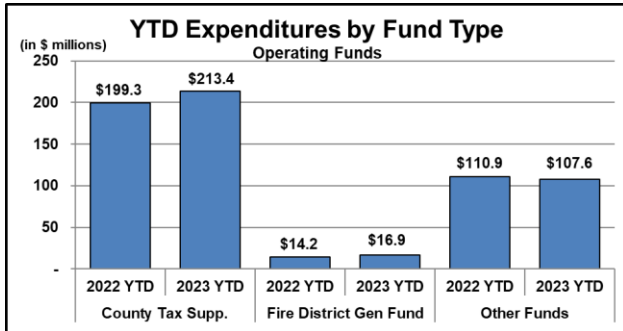
## Expenditure Highlights:

Total expenditures for all operating funds increased \$8.6 million (2.6 percent) compared to the first three quarters of 2022. For all County property-tax-supported funds, expenditures increased \$14.1 million (7.1 percent). Increases were recorded in contractals (\$11.2 million), personnel (\$4.9 million), and transfers out (\$2.6 million), which were offset by decreases in debt service (\$3.3 million), equipment (\$1.2 million), capital improvements (\$0.1 million), and commodities, (\$22,683).

All other County operating funds expenditures (grants, internal service funds, and non-property-tax special revenue funds) decreased \$3.3 million (3.0 percent) compared to the first three quarters of 2022. The most significant decreases occurred in contractals in non-property-tax funds (\$11.6 million), equipment in enterprise and internal service funds (\$2.0 million), capital improvements in enterprise and internal service funds (\$2.0 million), and transfers in enterprise and internal service funds (\$1.1 million). The decrease in contractals (\$11.6 million) in non-property-tax funds is primarily due to a reduction in temporary health care staff paid by ARPA (\$6.2 million), financial professional services for ARPA grant management by the Division of Finance (\$4.2 million), and management services (\$4.2 million) for a shopping cart created by COMCARE for respite care; these decreases were partially offset by an increase in Medicaid pass-through due to COMCARE becoming a Certified Community Behavioral Health Clinic (CCBHC) (\$2.5 million). The decrease in equipment in enterprise and internal service funds (\$2.0 million) is primarily due to the timing of funds encumbered for fleet acquisition in 2022 for Fleet Management. The decreases in capital improvements (\$2.0 million) and transfer out – intra – fund (\$1.1 million) in enterprise and internal service funds are primarily due to the ending of SVOG for INTRUST Bank Arena.

These decreases were partially offset by increases in capital improvements in non-property-tax funds (\$6.1 million) and personnel in non-property-tax funds (\$3.7 million). The increase in capital improvements in non-property-tax funds (\$6.1 million) is primarily due to the remodeling at the Sedgwick County Courthouse (\$6.9 million) in order to resolve court backlogs caused by the coronavirus disease (COVID-19) pandemic and funded by

ARPA, which was partially offset by a decrease in design/architectural engineering (\$0.8 million). The increase in personnel in non-property-tax funds (\$3.7 million) is primarily due to an increase in rates of pay and an increase in positions filled at COMCARE (\$3.7 million).

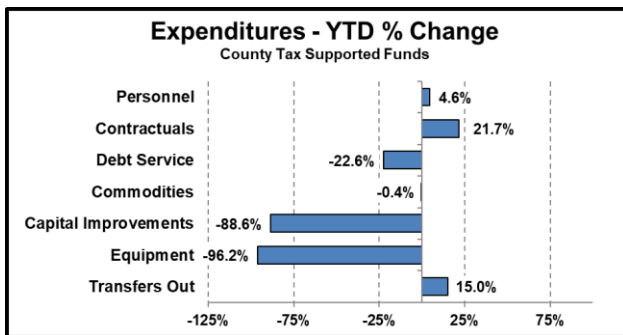


### Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds' expenditures increased \$14.1 million (7.1 percent) compared to the first three quarters of 2022.

Fire District 1 expenditures increased \$2.7 million (19.0 percent) compared to the first three quarters of 2022.

All other operating funds' expenditures decreased \$3.3 million (3.0 percent) compared to the first three quarters of 2022.



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

Personnel expenditures increased \$4.9 million (4.6 percent) compared to the first three quarters of 2022, primarily due to an increase in rate of pay, and an increase in positions filled in the Sheriff's Office through the first three quarters 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 \$11.2 million (21.7 percent) compared to the same time period in 2022. The increase is primarily due to an increase in management services (\$4.9 million) primarily by Exploration Place (\$2.5 million) due to a one-time funding agreement for a capital campaign and MABCD (\$1.6 million) due to department support costs paid to the City of Wichita. Additional increases were recorded in medical professional services (\$3.8 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. An increase was recorded in administrative charges (\$1.3 million) primarily due to the payment of the final administrative charges from COMCARE, EMS, and Noxious Weeds Tax Funds in 2023 as a result of their consolidation into the General Fund, an increase in grants awarded County-wide (\$0.8 million), an increase in legal professional services (\$0.6 million) primarily by the County Counselor (\$0.2 million) due to external counsel fees, and the 18<sup>th</sup> Judicial District (\$0.2 million) and the District Attorney's Office (\$0.1 million) due to contracts for legal services, an increase in seminar/training fees (\$0.2 million) primarily in the Sheriff's Office for aviation training related to the purchase of the new plane, and an increase in subscription fees (\$0.1 million) primary due to the Sheriff's Office GrayKey software license which helps investigators access locked mobile devices.

Debt payments decreased \$3.3 million (22.6 percent) compared to the first three quarters of 2022 primarily due to a decrease in bond principal (\$2.8 million) and interest charges due to the timing of an interest payment (\$0.4 million).



Commodities expenditures decreased a nominal amount, \$22,683 (0.4 percent) compared to the first three quarters of 2022.

Capital Improvement expenditures decreased \$0.1 million (88.6 percent) compared to the first three quarters of 2022 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 \$1.2 million (96.2 percent) compared to first three quarters of 2022, primarily due to decreases in technology hardware (\$1.4 million) primarily by EMS, which were partially offset by an increase in operating equipment (\$0.3 million) due to the Regional Forensic Science Center's (RFSC) purchase of a Liquid Chromatograph Mass Spectrometer (LS/MS).

Transfers to other funds increased \$2.6 million (15.0 percent) compared to the first three quarters of 2022. The increase is primarily due to increases in transfers out – capital projects (\$1.3 million) due to an increase in the amount of cash-funded CIP projects in 2023, transfers out – operating (\$1.1 million) primarily due to the transfer of revenue received to the newly established Municipalities Fight Addiction Fund. (\$0.8 million) and to reimburse Fire District 1 for building inspection fees from the MABCD (\$0.3 million), and in transfers out – sales tax revenue (\$0.1 million generated through September 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>						<b>Total Operating Funds</b>
	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	\$ 19,572,882	\$ -	\$ -	\$ 190,687,343
Motor vehicle taxes	16,726,061	1,393,706	2,032,755	2,098,579	-	-	22,251,100
Local retail sales & use tax	38,416,300	-	-	-	-	-	38,416,300
All other taxes	276,702	410,566	-	-	3,844,737	-	4,532,005
Licenses & permits	7,750,610	-	15,834	10,125	20,581	-	7,797,150
Intergovernmental	955,851	10,805	4,916,128	-	91,256,996	-	97,139,779
Charges for services	31,826,457	-	17,338	747,224	40,228,264	47,821,401	120,640,684
Fines & forfeitures	1,379,466	-	-	-	172,770	-	1,552,235
Miscellaneous	2,041,110	-	16,321	353,099	98,454	1,892,569	4,401,553
Reimbursements	5,722,968	-	46,241	310,321	87,080	1,161,512	7,328,121
Uses of money & property	14,635,249	-	-	257,904	128,840	263,682	15,285,676
Transfers in & other proceeds	4,514,238	2,476,565	-	-	1,104,984	3,255,202	11,350,989
<b>Total</b>	<b>269,433,837</b>	<b>15,148,760</b>	<b>22,113,133</b>	<b>23,350,134</b>	<b>136,942,706</b>	<b>54,394,365</b>	<b>521,382,935</b>
<b>Expenditures</b>							
Personnel	155,573,159	-	5,955,044	17,411,794	59,542,810	1,727,953	240,210,761
Contractual	62,006,841	20,000	17,605,832	3,889,661	32,334,607	42,054,448	157,911,390
Debt Service	-	12,147,653	-	443,095	-	-	12,590,748
Commodities	8,278,686	-	419,616	712,137	4,018,266	4,470,702	17,899,406
Capital improvements	142,888	-	-	-	61,681,214	3,687,659	65,511,761
Capital outlay	1,535,058	-	-	250,000	731,624	3,404,969	5,921,651
Transfers to other funds	39,423,670	-	4,838,032	765,357	804,623	-	45,831,682
<b>Total</b>	<b>266,960,303</b>	<b>12,167,653</b>	<b>28,818,524</b>	<b>23,472,045</b>	<b>159,113,143</b>	<b>55,345,731</b>	<b>545,877,399</b>
<b>Net change in fund balance</b>	<b>2,473,535</b>	<b>2,981,107</b>	<b>(6,705,391)</b>	<b>(121,911)</b>	<b>(22,170,438)</b>	<b>(951,366)</b>	<b>(24,494,464)</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>\$ 99,716,496</b>	<b>\$ 5,228,090</b>	<b>\$ 4,094,507</b>	<b>\$ 8,449,653</b>	<b>\$ 73,899,282</b>	<b>\$ 26,158,421</b>	<b>\$ 217,546,450</b>

### Year-End Fund Balance:

**General Fund:** Expenditures are estimated to be less than revenues by \$2.5 million at year-end, primarily due to an increase in investment income. This increase is due primarily to strategic investment strategies and rising interest rates.

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

**Special Revenue Funds–Property Tax Supported:** These funds are expected to decrease by \$6.7 million by year-end, primarily due the final payment of administrative fees and fund balance transfers from the COMCARE, Emergency Medical Services (EMS), and Noxious Weeds Tax Funds into the General Fund.

**Fire District 1:** The fund balance is estimated to decrease by \$0.1 million by the end of the year, primarily due to an increase in personnel and payment of an additional \$2.0 million toward station relocation/remodel leases.

**Special Revenue Funds–Non Property Tax Supported:** These funds are estimated to decrease by \$22.2 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.

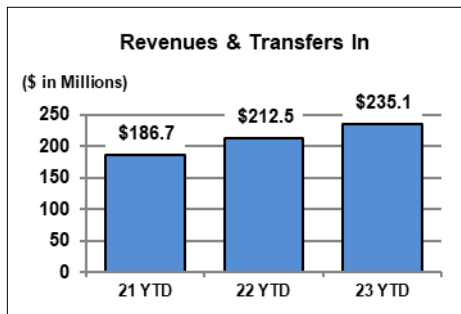
**Enterprise and Internal Service Funds:** The fund balances within this fund group are estimated to decrease by \$1.0 million by the end of the year. The estimated decrease in fund balance is due primarily to approved CIP costs and emergency repairs for INTRUST Bank Arena.



# General Fund

# General Fund

## Major Revenues



**Total revenues** in the General Fund through the first three quarters of 2023 totaled \$235.1 million, an increase of \$22.7 million (10.7 percent) compared to the same timeframe in 2022. Through 2022, the effects of COVID-19 did not have significant impact on revenue collections and the County was able to maintain a healthy financial condition.

The increase in revenue is largely attributable to increases in current property taxes (\$12.3 million), uses of money and property (\$6.9 million), charges for services (\$1.6 million), reimbursements (\$1.2 million), fines and forfeitures (\$1.0 million), motor vehicle taxes (\$0.5 million), local retail sales and use taxes (\$0.2 million), and back property taxes (\$0.1 million). The increase in current property taxes is due to an increase in assessed valuation of 7.3 percent for the current budget year (\$12.3 million). The increase in uses of money and property (\$6.9 million) is due to an increase in investment income (\$6.3 million) as the result of more strategic investment strategies and rising interest rates and an increase in penalties and interest on back taxes (\$0.3 million). The increase in charges for services (\$1.6 million) is due to a new law passed in 2023 (Senate Bill 228) that provides reimbursement for fees for housing prisoners who are awaiting competency hearings (\$1.0 million). Increases in charges for services are also due to fees collected by Emergency Medical Services (EMS) for Medicaid charges (\$0.9 million) and setoff program charges (\$0.6 million), as well as miscellaneous charges for services County-wide (\$0.3 million) and building rentals (\$0.1 million) for housing inmates in the Work Release program. The increases in charges for services were partially offset by decreases in officer fees collected by the Register of Deeds Office as a result of a reduction of 21.0 percent in number and

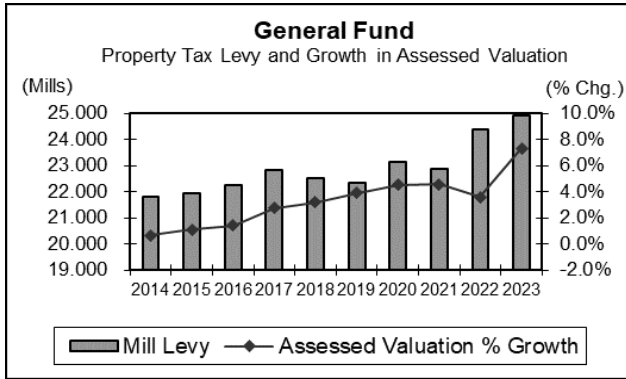
length of documents processed in the first nine months of 2023 compared to 2022 (\$0.8 million), insurance fees collected by EMS for services rendered (\$0.3 million), a decrease in video visitation costs (\$0.1 million) due to a decrease in inmate population, and forensic lab service fees (\$0.1 million) collected by the Regional Forensic Science Center. The increase in reimbursements is due to the payment of the final administrative charges from COMCARE, 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 (\$1.2 million). The increase in fines and forfeitures is due to an increase in opioid settlement revenue (\$1.0 million). The increase in motor vehicle taxes is due to increased motor vehicle registrations (\$0.5 million). The increase in local retail sales and use taxes (\$0.2 million) is due to improved, but moderating, economic activity. 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 (\$0.1 million).

The increases were partially offset by decreases in license and permits (\$1.0 million) and intergovernmental revenue (\$0.1 million). The decrease in licenses and permits (\$1.0 million) is due to a decrease in permits issued by the MABCD for commercial and residential projects through September 2023 compared to the same timeframe in 2022. The decrease in intergovernmental revenue is due to the end of funding from the Kansas Department of Transportation (KDOT) to Emergency Communications for reimbursement of two positions due to the end of the agreement for monitoring KDOT traffic cameras (\$0.1 million) and a decrease in revenue from the Kansas Department of Education school nutrition program for the Department of Corrections (DOC) (\$0.1 million) due to a transition to contracted meal services, making the DOC ineligible for reimbursement.

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







**Property taxes** (current) are the largest revenue source in the General Fund. Through the first three quarters of 2023, \$141.8 million in current property taxes had been collected, an increase of \$12.3 million (9.5 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 three quarters of 2023 increased \$0.2 million (0.6 percent) compared to 2022. Collections in seven of nine months in 2023 exceeded collections in the same months in 2022. Disbursements from the State typically occur two months after the date of purchase and the numbers in the table below reflect that trend.

Local Retail Sales & Use Tax			
Year-to-Date Comparison			
Month	2022	2023	% Change
January	2,980,415	3,102,485	4.10%
February	3,624,467	3,845,284	6.09%
March	2,759,407	3,069,072	11.22%
April	2,686,082	2,923,807	8.85%
May	3,329,811	3,512,157	5.48%
June	3,377,029	3,111,737	-7.86%
July	3,049,681	3,213,106	5.36%
August	3,323,703	3,645,621	9.69%
September	4,076,378	2,959,469	-27.40%
<b>Total</b>	<b>29,206,973</b>	<b>29,382,736</b>	<b>0.60%</b>

**Motor Vehicle tax** collections were \$12.5 million through the first three quarters of 2023, an increase of \$0.5 million (3.7 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 \$0.4 million, a decrease of \$0.1 million (23.2 percent) compared to the first three quarters 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 \$24.7 million collected through the first three quarters of 2023 was \$1.6 million (7.0 percent) more than the same timeframe in 2022, mainly due to a new law passed in 2023 (Senate Bill 228) that provides reimbursement for fees for housing prisoners who are awaiting competency hearings (\$1.0 million). Increases in charges for services are also due to fees collected by Emergency Medical Services (EMS) for Medicaid charges (\$0.9 million) and setoff program charges (\$0.6 million), as well as miscellaneous charges for services County-wide (\$0.3 million) and building rentals (\$0.1 million) for housing inmates in the Work Release program. The increases in charges for services were partially offset by decreases in officer fees collected by the Register of Deeds Office as a result of a reduction of 21.0 percent in number and length of documents processed in the first nine months of 2023 compared to 2022 (\$0.8 million), insurance fees collected by EMS for services rendered (\$0.3 million), a decrease in video visitation costs (\$0.1 million) due to a decrease in inmate population, and forensic lab services (\$0.1 million) collected by the Regional Forensic Science Center.

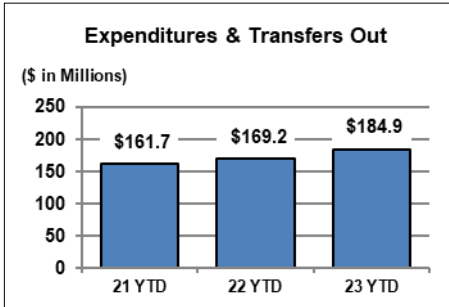
**Uses of Money and Property** revenue, which includes investment income, increased \$6.9 million (163.9 percent) compared to the same timeframe in 2022 as the result of more strategic investment strategies and rising interest rates.

**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 the



first three quarters of both 2022 and 2023, no revenue was captured in this category.

**Major Expenditures**



Actual year-to-date expenditures for the first three quarters of 2023 increased \$15.7 million (9.3 percent) compared to the same time period in 2022. Increases were recorded in contractuels (\$9.4 million), personnel (\$5.1 million), transfers out (\$2.5 million), and commodities (\$0.1 million) which were offset by decreases in equipment (\$1.2 million) and capital improvements (\$0.1 million).

**Personnel** costs increased \$5.1 million (4.9 percent) compared to the same timeframe in 2022. The increase is mostly attributable to an increased rate of pay, and an increase in positions filled in the Sheriff’s Office during the first three quarters of 2023.

General Fund Detailed Personnel Expenditures			
Category	Year-to Date Comparison*		
	2022	2023	% Change
Salaries and Wages	\$ 67,869,825	\$ 72,634,242	7.02%
Overtime	4,997,943	5,387,863	7.80%
Allowances	55,386	56,051	1.20%
FICA - OASDI	4,411,932	4,722,780	7.05%
FICA - HI	1,033,588	1,106,752	7.08%
Health/Dental Ins.	14,720,762	13,762,692	-6.51%
Retirement	9,129,782	9,843,665	7.82%
Workers' Comp.	952,832	1,017,295	6.77%
Unemployment Tax	218,018	77,753	-64.34%
Vac. Sell as Benefits	148,229	136,889	-7.65%
Donated Leave	3,622	-	-100.00%
Wireless Allowance	100,652	105,833	5.15%
Flex Spending Contr.	52,034	-	-100.00%
Call Back/On Call	147,014	90,833	-38.21%
<b>Total</b>	<b>\$ 103,841,619</b>	<b>\$ 108,942,649</b>	<b>4.91%</b>

**Contractual services** expenditures increased \$9.4 million (23.2 percent) through the first three quarters of 2023, compared to the same timeframe in 2022. The increase in contractuels is primarily due to increases in management services (\$4.9 million) primarily by Exploration Place (\$2.5 million) due to

a one-time funding agreement for a capital campaign, MABCD (\$1.6 million) due to department support costs paid to the City of Wichita, and Storm Drainage (\$0.3 million) due to flood control operations. Additional increases were recorded in medical professional services (\$3.8 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 and in legal professional services (\$0.6 million) for the County Counselors Office and multiple public safety departments. Shopping carts are used throughout the County’s purchasing system, which allows users to commit the amount of budget authority needed to cover the annual cost of a product or a service at any point during the year.

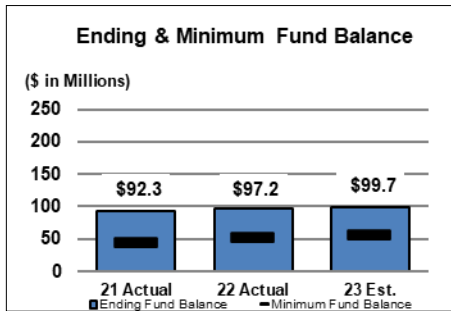
**Commodity** expenditures increased \$0.1 million (1.0 percent) through the first three quarters of 2023 when compared to the same timeframe in 2022. The increase is mostly attributable to an increase in office supplies (\$0.1 million) County-wide.

**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 system (\$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

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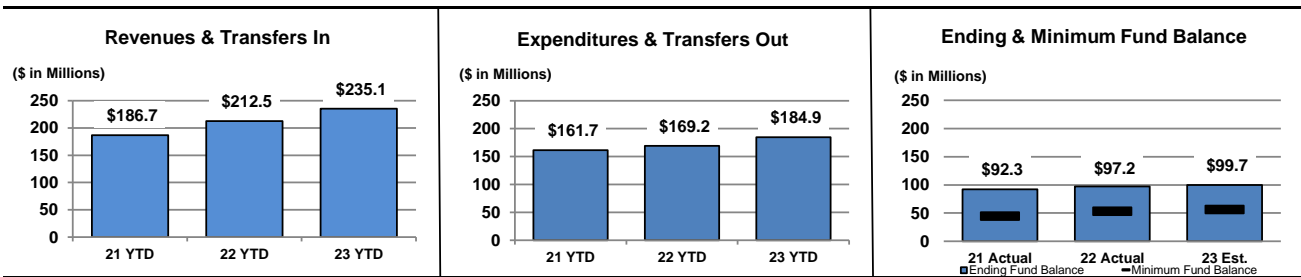


The General Fund 2023 beginning budgetary fund balance of \$97.2 million is estimated to increase by \$2.5 million (2.5 percent) by the end of 2023, primarily due to an increase in property taxes, uses of money and property, and charges for services.

# 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 September 2023 increased \$22.7 million versus the same time period in 2022, specifically in current property taxes (\$12.3 million), uses of money and property (\$6.9 million), charges for services (\$1.6 million), reimbursements (\$1.2 million), fines and forfeitures (\$1.0 million), motor vehicle taxes (\$0.5 million), local retail sales and use taxes (\$0.2 million), and back property taxes (\$0.1 million). The increases were partially offset by a decrease in licenses and permits (\$1.0 million) and intergovernmental revenue (\$0.1 million). Expenditures increased \$15.7 million compared to the same time period in 2022, specifically in contractals (\$9.4 million), personnel (\$5.1 million), transfers out (\$2.5 million), and commodities (\$0.1 million). Increases in expenditures were partially offset by decreases in equipment (\$1.2 million), and capital improvements (\$0.1 million).



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

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

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 129,444,896	\$ 141,169,054	\$ 141,169,054	\$ 141,770,470	\$ 143,186,800	\$ 2,017,746
Back Prop. Taxes & Ref. Warrants	1,721,466	2,729,757	2,729,757	1,863,917	2,002,026	(727,730)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	12,043,294	18,280,551	18,280,551	12,494,088	16,726,061	(1,554,490)
Local Retail Sales & Use Taxes	29,206,973	37,474,122	37,474,122	29,382,736	38,416,300	942,177
All Other Taxes	200,988	261,512	261,512	142,548	276,702	15,190
Licenses & Permits	7,139,541	8,546,335	8,546,335	6,186,644	7,750,610	(795,725)
Intergovernmental	535,195	758,493	758,493	411,077	955,851	197,357
Charges for Services	23,103,471	31,722,691	31,722,691	24,728,251	31,826,457	103,766
Fines & Forfeitures	170,421	188,199	188,199	1,213,745	1,379,466	1,191,266
Miscellaneous	1,762,260	2,305,559	2,305,559	1,705,929	2,041,110	(264,449)
Reimbursements	2,962,720	5,603,922	5,603,922	4,187,703	5,722,968	119,046
Uses of Money & Property	4,191,007	4,729,966	4,729,966	11,058,197	14,635,249	9,905,284
Transfers In & Other Proceeds	452	4,591,218	4,591,218	-	4,514,238	(76,980)
<b>Total Revenues &amp; Transfers In</b>	<b>212,482,685</b>	<b>258,361,380</b>	<b>258,361,380</b>	<b>235,145,302</b>	<b>269,433,837</b>	<b>11,072,458</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 103,852,819	\$ 166,620,552	\$ 166,312,777	\$ 108,942,649	\$ 155,573,159	\$ (10,739,618)
Contractuals	40,446,573	81,213,919	78,446,050	49,842,467	62,006,841	(16,439,209)
Debt Service	-	-	-	-	-	-
Commodities	6,141,317	8,858,482	8,821,453	6,203,922	8,278,686	(542,767)
Capital Improvement	144,067	3,447,529	291,714	16,371	142,888	(148,826)
Capital Outlay	1,267,423	1,071,504	2,157,897	48,393	1,535,058	(622,839)
Transfers Out	17,385,988	23,363,806	28,545,900	19,884,991	39,423,670	10,877,770
<b>Total Expenditures &amp; Transfers Out</b>	<b>169,238,187</b>	<b>284,575,792</b>	<b>284,575,792</b>	<b>184,938,792</b>	<b>266,960,303</b>	<b>(17,615,489)</b>
<b>Net Change in Fund Balance</b>	<b>43,244,498</b>	<b>(26,214,412)</b>	<b>(26,214,412)</b>	<b>50,206,511</b>	<b>2,473,535</b>	<b>(6,543,032)</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>-</b>
<b>Ending Fund Balance</b>	<b>\$ 135,580,430</b>	<b>\$ 71,028,549</b>	<b>\$ 71,028,549</b>	<b>\$ 147,449,472</b>	<b>\$ 99,716,496</b>	<b>\$ (6,543,032)</b>





# General Fund

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

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

	2022 YTD		2023 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2023	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>General Government</b>						
<b>County Commission</b>						
Personnel	607,118	894,279	894,279	599,444	797,257	(97,022)
Contractuals	23,815	106,419	106,419	73,404	78,808	(27,611)
Debt Service	-	-	-	-	-	-
Commodities	2,319	18,381	18,381	14,246	16,456	(1,925)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Commission</b>	<b>633,252</b>	<b>1,019,079</b>	<b>1,019,079</b>	<b>687,094</b>	<b>892,520</b>	<b>(126,559)</b>
<b>County Manager</b>						
Personnel	1,162,694	1,852,504	1,819,104	1,064,177	1,565,849	(253,255)
Contractuals	385,561	317,960	342,560	310,409	330,777	(11,783)
Debt Service	-	-	-	-	-	-
Commodities	11,869	11,251	22,051	20,321	33,389	11,338
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Manager</b>	<b>1,560,124</b>	<b>2,181,715</b>	<b>2,183,715</b>	<b>1,394,907</b>	<b>1,930,015</b>	<b>(253,699)</b>
<b>County Counselor</b>						
Personnel	1,012,492	1,493,688	1,427,801	950,268	1,304,572	(123,230)
Contractuals	369,966	330,315	871,201	604,149	629,009	(242,192)
Debt Service	-	-	-	-	-	-
Commodities	31,563	45,883	45,883	13,263	31,920	(13,963)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Counselor</b>	<b>1,414,020</b>	<b>1,869,886</b>	<b>2,344,885</b>	<b>1,567,679</b>	<b>1,965,500</b>	<b>(379,385)</b>
<b>County Clerk</b>						
Personnel	851,277	1,268,530	1,268,530	874,585	1,204,447	(64,083)
Contractuals	8,056	166,750	165,365	148,439	160,318	(5,047)
Debt Service	-	-	-	-	-	-
Commodities	140,094	10,309	11,694	8,457	8,797	(2,897)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Clerk</b>	<b>999,427</b>	<b>1,445,589</b>	<b>1,445,589</b>	<b>1,031,481</b>	<b>1,373,562</b>	<b>(72,027)</b>
<b>Register of Deeds</b>						
Personnel	786,777	1,206,822	1,206,822	831,511	1,148,287	(58,536)
Contractuals	3,998	17,674	17,674	4,923	6,270	(11,404)
Debt Service	-	-	-	-	-	-
Commodities	2,263	26,000	26,000	17,888	19,773	(6,227)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Register of Deeds</b>	<b>793,038</b>	<b>1,250,496</b>	<b>1,250,496</b>	<b>854,323</b>	<b>1,174,329</b>	<b>(76,167)</b>
<b>Election Commissioner</b>						
Personnel	914,806	1,266,951	1,266,951	761,474	1,296,835	29,884
Contractuals	665,043	636,178	634,336	513,039	573,036	(61,300)
Debt Service	-	-	-	-	-	-
Commodities	74,933	68,645	70,488	8,785	86,578	16,090
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Election Commissioner</b>	<b>1,654,782</b>	<b>1,971,774</b>	<b>1,971,774</b>	<b>1,283,298</b>	<b>1,956,449</b>	<b>(15,326)</b>



# General Fund

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

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

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Division of Human Resources</b>						
Personnel	1,190,167	1,863,021	1,863,021	1,234,056	1,710,166	(152,855)
Contractuals	126,875	122,595	305,930	258,272	269,334	(36,596)
Debt Service	-	-	-	-	-	-
Commodities	24,859	43,000	32,420	19,001	40,328	7,908
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Division of Human Resources</b>	<b>1,341,901</b>	<b>2,028,616</b>	<b>2,201,371</b>	<b>1,511,330</b>	<b>2,019,829</b>	<b>(181,543)</b>
<b>Division of Finance</b>						
Personnel	2,200,230	3,297,974	3,297,974	2,190,046	3,025,595	(272,379)
Contractuals	865,117	1,049,090	1,084,094	586,188	715,163	(368,930)
Debt Service	-	-	-	-	-	-
Commodities	57,914	107,603	104,375	23,377	77,796	(26,579)
Capital Improvements	137,801	-	281,214	5,934	132,388	(148,826)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Division of Finance</b>	<b>3,261,062</b>	<b>4,454,667</b>	<b>4,767,657</b>	<b>2,805,546</b>	<b>3,950,942</b>	<b>(816,715)</b>
<b>Budgeted Transfers</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	3,000,000	4,437,005	1,437,005	3,944,282	(492,723)
<b>Total Budgeted Transfers</b>	<b>-</b>	<b>3,000,000</b>	<b>4,437,005</b>	<b>1,437,005</b>	<b>3,944,282</b>	<b>(492,723)</b>
<b>Contingency Reserves</b>						
Personnel	-	4,340,612	4,340,612	-	2,228,091	(2,112,521)
Contractuals	-	23,685,000	16,016,140	-	3,584,029	(12,432,111)
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>20,830,921</b>	<b>-</b>	<b>5,812,120</b>	<b>(15,018,801)</b>
<b>County Appraiser</b>						
Personnel	3,347,336	5,142,989	5,142,989	3,376,586	4,656,325	(486,664)
Contractuals	175,926	219,080	219,080	187,462	213,261	(5,819)
Debt Service	-	-	-	-	-	-
Commodities	62,225	84,797	84,797	75,493	82,330	(2,467)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Appraiser</b>	<b>3,585,487</b>	<b>5,446,866</b>	<b>5,446,866</b>	<b>3,639,540</b>	<b>4,951,915</b>	<b>(494,951)</b>
<b>County Treasurer</b>						
Personnel	908,983	1,299,335	1,299,335	942,363	1,295,285	(4,051)
Contractuals	34,926	68,750	68,750	40,910	59,303	(9,447)
Debt Service	-	-	-	-	-	-
Commodities	21,942	86,626	86,626	50,189	77,392	(9,234)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Treasurer</b>	<b>965,851</b>	<b>1,454,711</b>	<b>1,454,711</b>	<b>1,033,462</b>	<b>1,431,979</b>	<b>(22,733)</b>



# General Fund

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

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

	2022 YTD			2023 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2023	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Metropolitan Area Planning Dept.</b>						
Personnel	-	-	-	-	-	-
Contractuals	519,014	765,583	765,583	574,187	765,583	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Metropolitan Area Plann. Dept.</b>	<b>519,014</b>	<b>765,583</b>	<b>765,583</b>	<b>574,187</b>	<b>765,583</b>	<b>-</b>
<b>Facilities Department</b>						
Personnel	1,537,125	2,987,655	2,987,700	1,599,967	2,208,029	(779,672)
Contractuals	3,719,832	4,524,161	4,406,378	3,822,651	4,427,047	20,669
Debt Service	-	-	-	-	-	-
Commodities	559,251	584,476	881,237	736,585	755,177	(126,060)
Capital Improvements	-	640,672	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	323,296	-	640,672	640,672	640,672	-
<b>Total Facilities Department</b>	<b>6,139,504</b>	<b>8,736,964</b>	<b>8,915,987</b>	<b>6,799,874</b>	<b>8,030,924</b>	<b>(885,063)</b>
<b>Central Services</b>						
Personnel	976,619	1,528,577	1,528,577	975,205	1,346,955	(181,622)
Contractuals	86,396	109,483	136,063	94,638	102,588	(33,475)
Debt Service	-	-	-	-	-	-
Commodities	757,431	1,097,550	1,070,970	740,280	950,095	(120,875)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Central Services</b>	<b>1,820,447</b>	<b>2,735,610</b>	<b>2,735,610</b>	<b>1,810,123</b>	<b>2,399,638</b>	<b>(335,971)</b>
<b>Division of Information &amp; Technology</b>						
Personnel	5,595,818	8,059,525	8,059,525	5,797,557	8,009,575	(49,950)
Contractuals	4,831,465	6,055,948	7,091,270	5,260,366	6,537,928	(553,342)
Debt Service	-	-	-	-	-	-
Commodities	365,147	516,065	710,898	503,663	517,983	(192,915)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	119,122	246,504	260,490	77,100	77,100	(183,390)
Transfers Out	-	-	-	-	-	-
<b>Total Division of Info. &amp; Tech.</b>	<b>10,911,552</b>	<b>14,878,042</b>	<b>16,122,184</b>	<b>11,638,686</b>	<b>15,142,586</b>	<b>(979,598)</b>
<b>Public Safety</b>						
<b>Office of the Medical Director</b>						
Personnel	209,675	401,494	509,420	362,819	484,998	(24,423)
Contractuals	20,754	33,439	33,439	19,041	33,439	-
Debt Service	-	-	-	-	-	-
Commodities	7,140	12,000	12,000	7,175	11,729	(271)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Office of the Medical Director</b>	<b>237,569</b>	<b>446,933</b>	<b>554,859</b>	<b>389,035</b>	<b>530,166</b>	<b>(24,694)</b>
<b>Emergency Communications</b>						
Personnel	4,373,977	7,662,334	7,662,334	4,434,965	6,111,879	(1,550,454)
Contractuals	11,927	50,257	54,657	8,629	43,571	(11,086)
Debt Service	-	-	-	-	-	-
Commodities	22,365	90,947	86,547	11,101	52,933	(33,614)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	187,663	-	-	-	-	-
Transfers Out	275,898	-	-	-	-	-
<b>Total Emergency Communications</b>	<b>4,871,830</b>	<b>7,803,538</b>	<b>7,803,538</b>	<b>4,454,696</b>	<b>6,208,383</b>	<b>(1,595,155)</b>



# General Fund

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

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

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 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	207,691	383,877	383,877	222,536	307,490	(76,387)
Contractuals	98,076	114,514	114,514	85,550	114,169	(345)
Debt Service	-	-	-	-	-	-
Commodities	20,800	60,146	41,048	24,591	35,431	(5,617)
Capital Improvements	-	328,417	-	-	-	-
Capital Outlay	-	-	19,098	19,098	19,098	-
Transfers Out	110,000	-	328,417	328,417	328,417	-
<b>Total Emergency Management</b>	<b>436,567</b>	<b>886,954</b>	<b>886,954</b>	<b>680,192</b>	<b>804,605</b>	<b>(82,349)</b>
<b>Emergency Medical Services</b>						
Personnel	11,386,777	17,963,253	17,855,327	11,499,615	16,423,790	(1,431,537)
Contractuals	2,654,289	3,180,180	3,125,080	2,621,056	3,289,552	164,472
Debt Service	-	-	-	-	-	-
Commodities	1,149,690	1,402,871	1,402,871	1,113,885	1,486,703	83,832
Capital Improvements	-	-	-	-	-	-
Capital Outlay	255,888	-	55,100	(275,852)	-	(55,100)
Transfers Out	-	-	-	-	4,175,390	4,175,390
<b>Total Emergency Medical Services</b>	<b>15,446,644</b>	<b>22,546,304</b>	<b>22,438,378</b>	<b>14,958,704</b>	<b>25,375,436</b>	<b>2,937,057</b>
<b>Reg. Forensic Science Center</b>						
Personnel	2,595,560	4,214,198	4,214,198	2,855,623	4,163,336	(50,862)
Contractuals	368,230	473,992	491,142	468,054	523,011	31,869
Debt Service	-	-	-	-	-	-
Commodities	263,660	427,329	410,179	268,809	335,357	(74,822)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	315,066	(400)	315,066	-
Transfers Out	-	-	-	-	-	-
<b>Total Regional Forensic Science Center</b>	<b>3,227,450</b>	<b>5,115,519</b>	<b>5,430,586</b>	<b>3,592,086</b>	<b>5,336,771</b>	<b>(93,815)</b>
<b>Department of Corrections</b>						
Personnel	7,097,829	12,740,389	12,740,389	6,830,857	9,821,705	(2,918,684)
Contractuals	859,555	1,631,813	1,649,413	1,377,296	1,941,627	292,214
Debt Service	-	-	-	-	-	-
Commodities	487,326	816,023	773,686	389,789	760,811	(12,875)
Capital Improvements	-	247,776	-	-	-	-
Capital Outlay	-	-	24,737	12,914	12,914	(11,823)
Transfers Out	-	992,000	1,239,776	247,776	247,776	(992,000)
<b>Total Department of Corrections</b>	<b>8,444,710</b>	<b>16,428,001</b>	<b>16,428,001</b>	<b>8,858,632</b>	<b>12,784,833</b>	<b>(3,643,168)</b>
<b>Sheriff's Office</b>						
Personnel	33,752,792	49,608,786	49,488,811	37,370,298	53,044,812	3,556,001
Contractuals	10,690,671	16,641,829	16,802,509	13,532,286	14,970,534	(1,831,975)
Debt Service	-	-	-	-	-	-
Commodities	754,462	716,370	844,665	699,671	1,024,050	179,385
Capital Improvements	-	-	-	-	-	-
Capital Outlay	679,858	310,000	960,000	-	1,076,644	116,644
Transfers Out	997,443	21,000	21,000	5,713	21,000	-
<b>Total Sheriff's Office</b>	<b>46,875,226</b>	<b>67,297,985</b>	<b>68,116,985</b>	<b>51,607,968</b>	<b>70,137,040</b>	<b>2,020,055</b>
<b>District Attorney</b>						
Personnel	8,704,597	14,121,763	14,038,763	8,778,210	12,091,371	(1,947,392)
Contractuals	427,720	629,360	737,360	544,287	640,012	(97,348)
Debt Service	-	-	-	-	-	-
Commodities	62,476	137,828	140,828	87,420	115,259	(25,569)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total District Attorney</b>	<b>9,194,793</b>	<b>14,888,951</b>	<b>14,916,951</b>	<b>9,409,917</b>	<b>12,846,643</b>	<b>(2,070,309)</b>





# General Fund

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

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

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Public Safety (Continued)</b>						
<b>District Court</b>						
Personnel	51,279	89,605	91,616	55,573	76,644	(14,972)
Contractuals	2,898,571	3,407,945	3,419,034	3,299,122	3,583,323	164,289
Debt Service	-	-	-	-	-	-
Commodities	299,547	467,150	444,550	239,985	297,327	(147,223)
Capital Improvements	6,267	1,000	10,500	10,437	10,500	-
Capital Outlay	-	15,000	15,000	-	-	(15,000)
Transfers Out	-	-	-	-	-	-
<b>Total District Court</b>	<b>3,255,664</b>	<b>3,980,700</b>	<b>3,980,700</b>	<b>3,605,117</b>	<b>3,967,794</b>	<b>(12,906)</b>
<b>Crime Prevention Fund</b>						
Personnel	-	-	-	-	-	-
Contractuals	396,227	582,383	582,383	497,608	582,383	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Crime Prevention Fund</b>	<b>396,227</b>	<b>582,383</b>	<b>582,383</b>	<b>497,608</b>	<b>582,383</b>	<b>-</b>
<b>MABCD</b>						
Personnel	2,423,817	4,040,389	4,044,517	2,491,565	3,536,493	(508,024)
Contractuals	1,379,142	4,295,618	4,295,591	2,976,578	4,191,313	(104,278)
Debt Service	-	-	-	-	-	-
Commodities	44,758	187,040	187,040	135,166	182,858	(4,182)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	27,050	27,050	27,050	-
Transfers Out	-	84,614	383,174	302,660	8,260,340	7,877,166
<b>Total MABCD</b>	<b>3,847,717</b>	<b>8,607,661</b>	<b>8,937,371</b>	<b>5,933,019</b>	<b>16,198,054</b>	<b>7,260,682</b>
<b>Courthouse Police</b>						
Personnel	844,439	1,573,837	1,562,328	873,673	1,211,812	(350,516)
Contractuals	26,333	34,000	38,323	29,443	50,607	12,285
Debt Service	-	-	-	-	-	-
Commodities	9,069	27,192	27,192	4,881	5,317	(21,875)
Capital Improvements	-	178,210	-	-	-	-
Capital Outlay	24,893	-	7,186	2,509	7,186	-
Transfers Out	-	-	178,210	178,210	178,210	-
<b>Total Courthouse Police</b>	<b>904,734</b>	<b>1,813,239</b>	<b>1,813,239</b>	<b>1,088,715</b>	<b>1,453,133</b>	<b>(360,106)</b>
<b>Public Works</b>						
<b>Budget Transfers - Local Sales Tax</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	14,603,487	19,237,061	19,237,061	14,691,368	19,208,150	(28,911)
<b>Total Budget Transfers</b>	<b>14,603,487</b>	<b>19,237,061</b>	<b>19,237,061</b>	<b>14,691,368</b>	<b>19,208,150</b>	<b>(28,911)</b>
<b>Noxious Weeds</b>						
Personnel	242,176	388,687	388,687	279,235	386,608	(2,079)
Contractuals	64,905	79,229	79,229	64,281	84,376	5,147
Debt Service	-	-	-	-	-	-
Commodities	73,047	99,629	99,629	75,240	79,044	(20,585)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	82,008	82,008
<b>Total Noxious Weeds</b>	<b>380,129</b>	<b>567,545</b>	<b>567,545</b>	<b>418,756</b>	<b>632,036</b>	<b>64,490</b>



# General Fund

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

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

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Public Works (Continued)</b>						
<b>Storm Drainage</b>						
Personnel	384,929	571,436	571,249	373,925	516,001	(55,248)
Contractuals	1,216,315	1,549,727	1,549,914	1,498,320	1,529,485	(20,429)
Debt Service	-	-	-	-	-	-
Commodities	4,875	2,700	2,700	1,421	5,100	2,400
Capital Improvements	-	1,360,187	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	925,000	-	1,360,187	1,360,187	1,360,187	-
<b>Total Storm Drainage</b>	<b>2,531,119</b>	<b>3,484,050</b>	<b>3,484,050</b>	<b>3,233,854</b>	<b>3,410,773</b>	<b>(73,277)</b>
<b>Environmental Resources</b>						
Personnel	60,514	85,533	85,533	61,776	85,236	(297)
Contractuals	45,023	51,331	51,331	44,239	44,311	(7,020)
Debt Service	-	-	-	-	-	-
Commodities	974	2,331	2,331	836	1,517	(814)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Environmental Resources</b>	<b>106,512</b>	<b>139,195</b>	<b>139,195</b>	<b>106,851</b>	<b>131,065</b>	<b>(8,130)</b>
<b>Public Services</b>						
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	205,000	205,000	205,000	205,000	205,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>-</b>
<b>COMCARE</b>						
Personnel	2,322,534	3,691,016	3,691,016	2,630,489	3,607,669	(83,347)
Contractuals	879,780	993,746	994,596	849,617	894,745	(99,851)
Debt Service	-	-	-	-	-	-
Commodities	200,874	212,450	211,600	172,921	210,936	(664)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	256,840	256,840
<b>Total COMCARE</b>	<b>3,403,188</b>	<b>4,897,212</b>	<b>4,897,212</b>	<b>3,653,028</b>	<b>4,970,190</b>	<b>72,978</b>
<b>CDDO</b>						
Personnel	-	-	-	-	-	-
Contractuals	1,445,806	1,956,590	1,956,590	1,390,426	1,956,590	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total CDDO</b>	<b>1,445,806</b>	<b>1,956,590</b>	<b>1,956,590</b>	<b>1,390,426</b>	<b>1,956,590</b>	<b>-</b>
<b>Department on Aging</b>						
Personnel	63,702	115,354	115,354	61,573	81,014	(34,340)
Contractuals	1,806,771	2,357,058	2,357,058	1,695,963	2,345,378	(11,680)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	(2,985)	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	(129,492)	-	-
Transfers Out	-	29,131	29,131	1,716	29,131	-
<b>Total Department on Aging</b>	<b>1,870,473</b>	<b>2,501,543</b>	<b>2,501,543</b>	<b>1,626,775</b>	<b>2,455,523</b>	<b>(46,019)</b>



# General Fund

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

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

	2022 YTD			2023 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2023	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Public Services (Continued)</b>						
<b>Health Department</b>						
Personnel	2,666,238	4,356,992	4,356,992	2,768,266	3,802,976	(554,016)
Contractuals	531,210	835,125	862,248	633,189	726,260	(135,988)
Debt Service	-	-	-	-	-	-
Commodities	431,230	773,707	746,584	492,735	748,826	2,243
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	150,864	-	-	-	-	-
<b>Total Health Department</b>	<b>3,779,542</b>	<b>5,965,824</b>	<b>5,965,824</b>	<b>3,894,190</b>	<b>5,278,062</b>	<b>(687,762)</b>
<b>Culture &amp; Recreation</b>						
<b>Sedgwick County Parks Dept.</b>						
Personnel	345,050	583,579	583,579	339,510	476,946	(106,633)
Contractuals	250,275	342,396	342,396	260,000	324,080	(18,316)
Debt Service	-	-	-	-	-	-
Commodities	196,452	212,683	212,683	177,286	226,699	14,016
Capital Improvements	-	691,267	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	691,267	691,267	691,267	-
<b>Total Sedgwick County Parks Dept.</b>	<b>791,776</b>	<b>1,829,925</b>	<b>1,829,925</b>	<b>1,468,063</b>	<b>1,718,992</b>	<b>(110,933)</b>
<b>Sedgwick County Zoo</b>						
Personnel	4,847,140	7,249,138	7,249,138	5,256,680	7,272,130	22,992
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>5,247,140</b>	<b>7,649,138</b>	<b>7,649,138</b>	<b>5,656,680</b>	<b>7,672,130</b>	<b>22,992</b>
<b>Exploration Place</b>						
Personnel	133,957	192,232	192,232	142,914	190,164	(2,068)
Contractuals	1,939,615	2,027,908	4,527,908	4,426,513	4,529,976	2,068
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Exploration Place</b>	<b>2,073,572</b>	<b>2,220,140</b>	<b>4,720,140</b>	<b>4,569,426</b>	<b>4,720,140</b>	<b>-</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	317,472	407,472	407,472	317,472	497,472	90,000
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>497,472</b>	<b>-</b>
<b>Community Development</b>						
<b>Extension Council</b>						
Personnel	-	-	-	-	-	-
Contractuals	619,111	825,481	825,481	619,111	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Extension Council</b>	<b>619,111</b>	<b>825,481</b>	<b>825,481</b>	<b>619,111</b>	<b>825,481</b>	<b>-</b>



# General Fund

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

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

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 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	46,703	84,196	84,196	59,902	82,816	(1,380)
Contractuals	478,494	1,809,335	1,809,335	428,239	724,489	(1,084,846)
Debt Service	-	-	-	-	-	-
Commodities	760	9,500	9,500	40	775	(8,725)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Economic Development</b>	<b>525,958</b>	<b>1,903,031</b>	<b>1,903,031</b>	<b>488,181</b>	<b>808,081</b>	<b>(1,094,950)</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	45,117	46,795	426,795	397,279	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>397,279</b>	<b>426,795</b>	<b>-</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>170,683,993</b>	<b>286,499,382</b>	<b>286,499,382</b>	<b>185,880,685</b>	<b>268,883,893</b>	<b>(17,705,489)</b>
<b>Net Change in Fund Balance</b>	<b>43,244,498</b>	<b>(26,214,412)</b>	<b>(26,214,412)</b>	<b>50,206,511</b>	<b>2,473,535</b>	<b>(6,543,032)</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>\$ 135,580,430</b>	<b>\$ 71,028,549</b>	<b>\$ 71,028,549</b>	<b>\$ 147,449,472</b>	<b>\$ 99,716,496</b>	<b>\$ (6,543,032)</b>





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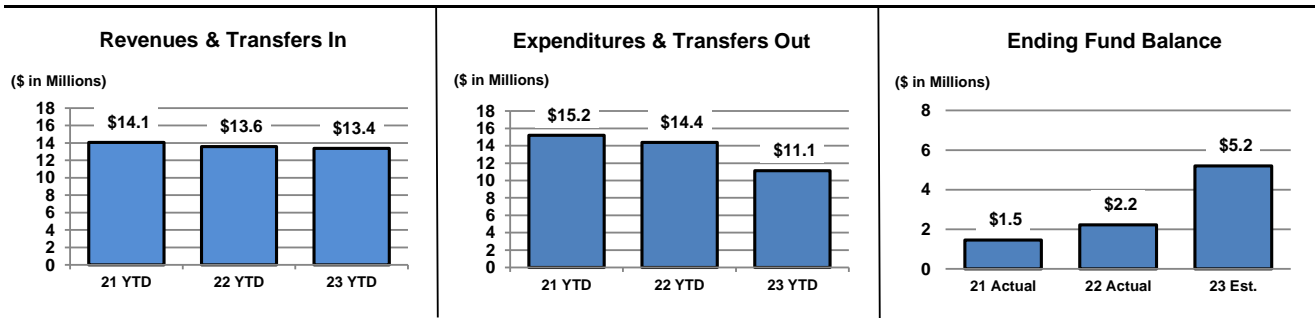


# Budgetary Accounts

# 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)

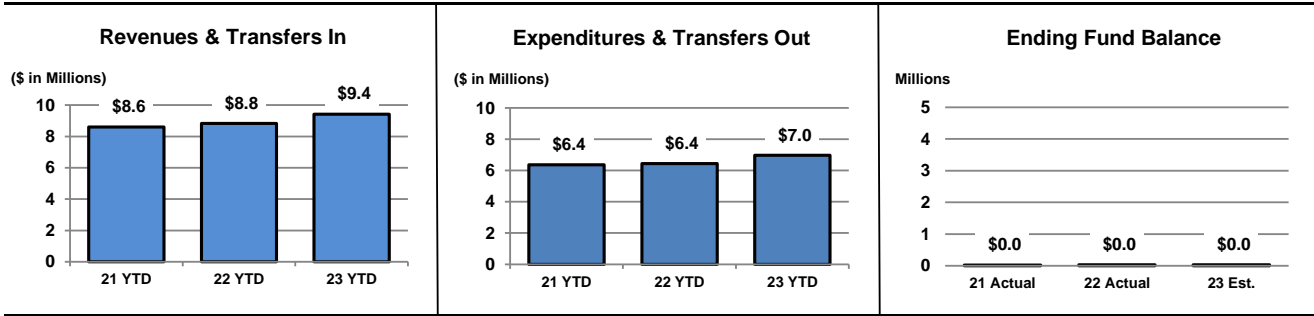
For the month ending September 30, 2023, with comparative actuals ending September 30, 2022

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 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	\$ 10,849,072	\$ 10,524,392	\$ 10,524,392	\$ 10,585,339	\$ 10,688,269	\$ 163,877
Back Prop. Taxes & Ref. Warrants	117,642	228,023	228,023	158,885	168,849	(59,174)
Special Assessment Prop. Taxes	339,874	308,816	308,816	401,165	410,566	101,750
Motor Vehicle Taxes	1,074,795	1,524,321	1,524,321	1,048,394	1,393,706	(130,616)
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	1,198,175	2,476,565	2,476,565	1,198,175	2,476,565	-
<b>Total Revenues &amp; Transfers In</b>	<b>13,579,558</b>	<b>15,205,966</b>	<b>15,205,966</b>	<b>13,391,958</b>	<b>15,148,760</b>	<b>(57,206)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,650	20,000	20,000	10,400	20,000	-
Debt Service	14,388,808	15,035,014	15,035,014	11,133,908	12,147,653	(2,887,362)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>14,390,458</b>	<b>15,055,014</b>	<b>15,055,014</b>	<b>11,144,308</b>	<b>12,167,653</b>	<b>(2,887,362)</b>
<b>Net Change in Fund Balance</b>	<b>(810,900)</b>	<b>150,952</b>	<b>150,952</b>	<b>2,247,650</b>	<b>2,981,107</b>	<b>(2,944,568)</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>\$ 643,492</b>	<b>\$ 2,372,145</b>	<b>\$ 2,372,145</b>	<b>\$ 4,468,843</b>	<b>\$ 5,202,300</b>	<b>\$ (2,944,568)</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 September 30, 2023, with comparative actuals ending September 30, 2022

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 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	\$ 7,996,337	\$ 8,496,356	\$ 8,496,356	\$ 8,531,629	\$ 8,616,368	\$ 120,012
Back Prop. Taxes & Ref. Warrants	80,279	168,077	168,077	115,449	124,462	(43,615)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	742,890	1,125,520	1,125,520	769,375	1,029,805	(95,715)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	348,587	348,587	-	-	(348,587)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>8,819,507</b>	<b>10,138,540</b>	<b>10,138,540</b>	<b>9,416,453</b>	<b>9,770,635</b>	<b>(367,905)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	6,446,005	10,289,953	10,289,953	6,981,718	9,770,635	(519,318)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>6,446,005</b>	<b>10,289,953</b>	<b>10,289,953</b>	<b>6,981,718</b>	<b>9,770,635</b>	<b>(519,318)</b>
<b>Net Change in Fund Balance</b>	<b>2,373,502</b>	<b>(151,413)</b>	<b>(151,413)</b>	<b>2,434,734</b>	<b>-</b>	<b>(887,223)</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>\$ 2,394,861</b>	<b>\$ (120,554)</b>	<b>\$ (120,554)</b>	<b>\$ 2,465,593</b>	<b>\$ 30,859</b>	<b>\$ (887,223)</b>

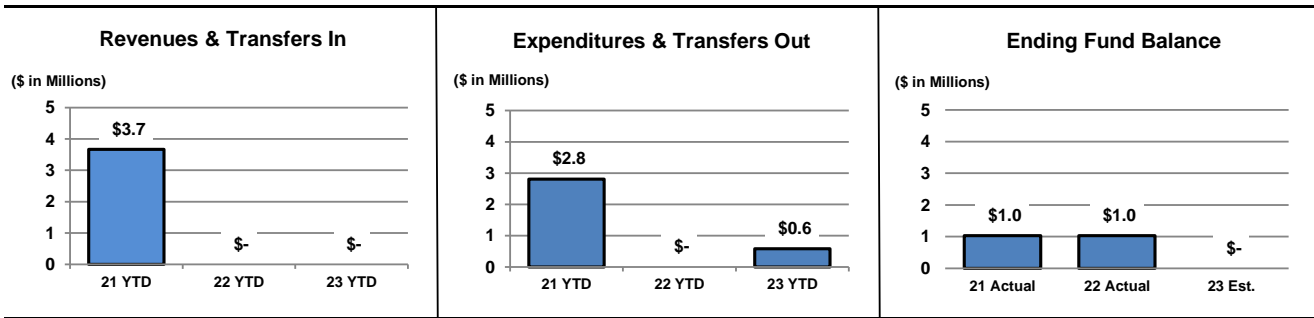




# COMCARE

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 September 30, 2023, with comparative actuals ending September 30, 2022

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 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	579,467	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>579,467</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>(579,467)</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>\$ 449,996</b>	<b>\$ -</b>	<b>\$ -</b>

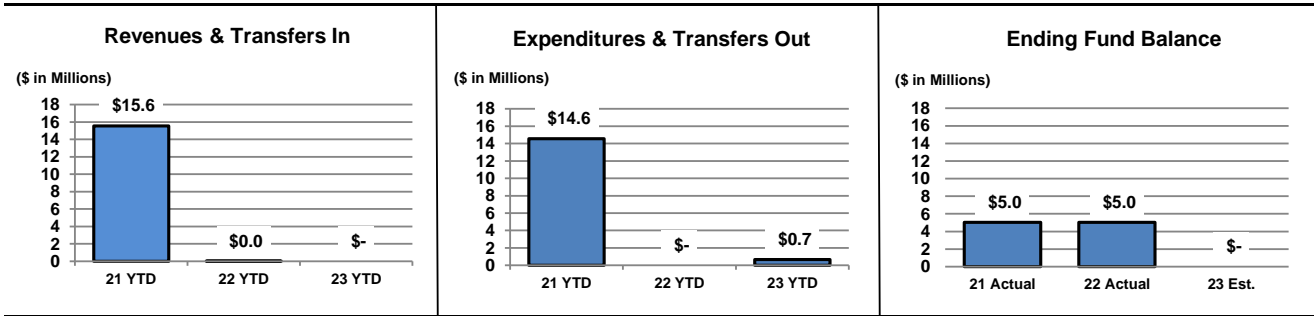


# Emergency Medical Services

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 September 30, 2023, with comparative actuals ending September 30, 2022

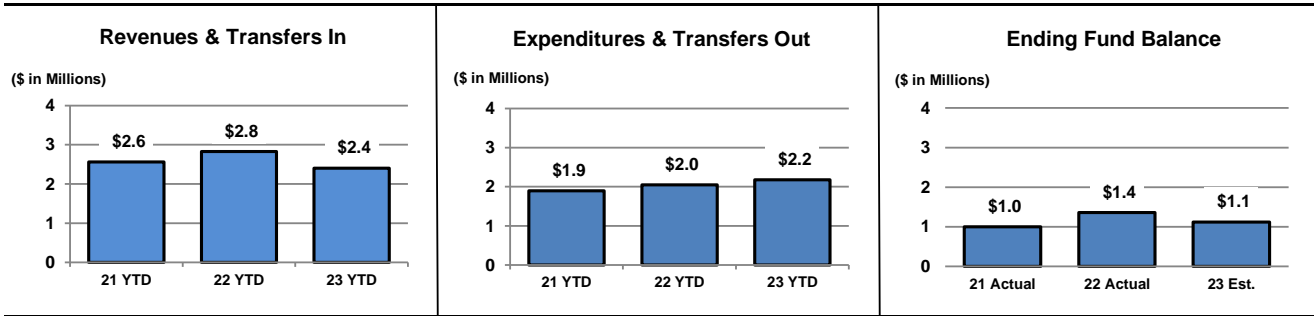
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	353	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	82	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	868,738	868,738	651,553	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>651,553</b>	<b>5,044,128</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>436</b>	<b>(5,044,128)</b>	<b>(5,044,128)</b>	<b>(651,553)</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>\$ 5,044,564</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,392,575</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 September 30, 2023, with comparative actuals ending September 30, 2022

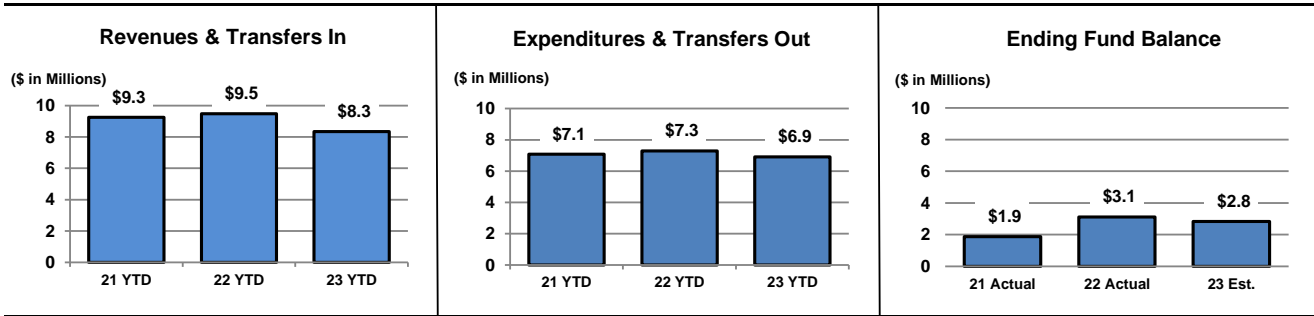
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 2023		Variance with Revised Budget Positive/Negative	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts				
		Adopted	Revised					
<b>Revenues &amp; Transfers In</b>								
Current Property Taxes	\$ 2,569,306	\$ 2,099,093	\$ 2,099,093	\$ 2,110,464	\$ 2,129,985	\$ 30,891		
Back Prop. Taxes & Ref. Warrants	24,205	54,008	54,008	36,026	39,994	(14,014)		
Special Assessment Prop. Taxes	-	-	-	-	-	-		
Motor Vehicle Taxes	219,138	359,997	359,997	246,031	328,744	(31,253)		
Local Retail Sales & Use Tax	-	-	-	-	-	-		
All Other Taxes	-	-	-	-	-	-		
Licenses & Permits	-	-	-	-	-	-		
Intergovernmental	-	-	-	-	-	-		
Charges for Services	14,117	21,626	21,626	13,291	17,338	(4,288)		
Fines & Forfeitures	-	-	-	-	-	-		
Miscellaneous	-	4,762	4,762	800	830	(3,932)		
Reimbursements	-	-	-	-	-	-		
Use of Money & Property	-	-	-	-	-	-		
Transfers In & Other Proceeds	-	-	-	-	-	-		
<b>Total Revenues &amp; Transfers In</b>	<b>2,826,766</b>	<b>2,539,486</b>	<b>2,539,486</b>	<b>2,406,611</b>	<b>2,516,890</b>	<b>(22,595)</b>		
<b>Expenditures &amp; Transfers Out</b>								
Personnel	\$ 533,059	\$ 838,090	\$ 838,090	\$ 543,823	\$ 757,545	\$ (80,545)		
Contractuals	1,459,432	1,821,833	1,819,713	1,483,121	1,647,429	(172,284)		
Debt Service	-	-	-	-	-	-		
Commodities	26,254	59,327	61,447	6,705	34,467	(26,980)		
Capital Improvements	-	-	-	-	-	-		
Capital Outlay	-	-	-	-	-	-		
Transfers Out	28,434	323,794	323,794	140,244	323,794	-		
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,047,179</b>	<b>3,043,044</b>	<b>3,043,044</b>	<b>2,173,893</b>	<b>2,763,234</b>	<b>(279,810)</b>		
<b>Net Change in Fund Balance</b>	<b>779,587</b>	<b>(503,558)</b>	<b>(503,558)</b>	<b>232,719</b>	<b>(246,344)</b>	<b>(302,405)</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>\$ 1,780,137</b>	<b>\$ 859,199</b>	<b>\$ 859,199</b>	<b>\$ 1,595,476</b>	<b>\$ 1,116,413</b>	<b>\$ (302,405)</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 September 30, 2023, with comparative actuals ending September 30, 2022

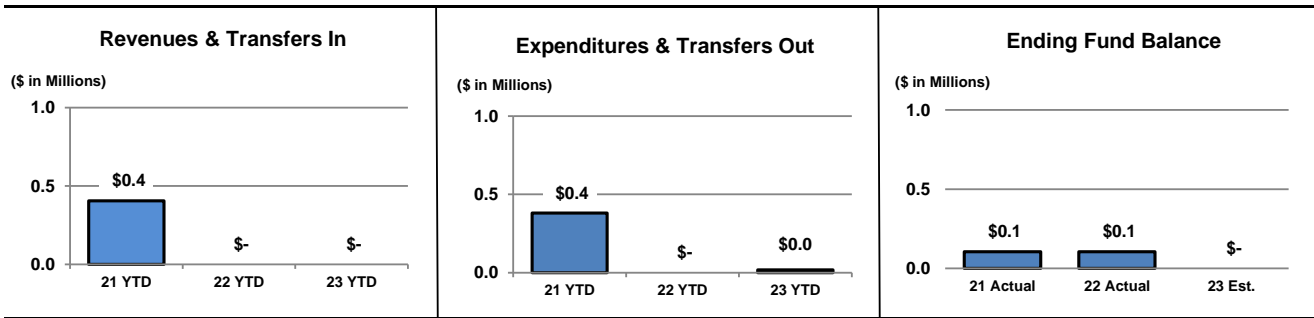
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 2023		Variance with Revised Budget Positive/Negative	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts				
		Adopted	Revised					
<b>Revenues &amp; Transfers In</b>								
Current Property Taxes	\$ 5,277,391	\$ 4,013,547	\$ 4,013,547	\$ 4,039,077	\$ 4,075,563	\$ 62,017		
Back Prop. Taxes & Ref. Warrants	46,554	110,929	110,929	72,909	82,145	(28,784)		
Special Assessment Prop. Taxes	-	-	-	-	-	-		
Motor Vehicle Taxes	468,857	738,629	738,629	506,647	674,206	(64,424)		
Local Retail Sales & Use Tax	-	-	-	-	-	-		
All Other Taxes	-	-	-	-	-	-		
Licenses & Permits	12,000	22,253	22,253	15,750	15,834	(6,419)		
Intergovernmental	3,643,375	5,156,483	5,156,483	3,647,544	4,916,128	(240,355)		
Charges for Services	-	-	-	-	-	-		
Fines & Forfeitures	-	100	100	-	-	(100)		
Miscellaneous	9,574	22,323	22,323	10,077	15,491	(6,832)		
Reimbursements	28,882	27,309	27,309	45,403	46,241	18,931		
Use of Money & Property	-	-	-	-	-	-		
Transfers In & Other Proceeds	-	-	-	-	-	-		
<b>Total Revenues &amp; Transfers In</b>	<b>9,486,634</b>	<b>10,091,573</b>	<b>10,091,573</b>	<b>8,337,407</b>	<b>9,825,608</b>	<b>(265,965)</b>		
<b>Expenditures &amp; Transfers Out</b>								
Personnel	\$ 3,781,130	\$ 6,803,725	\$ 6,803,725	\$ 3,615,154	\$ 5,197,499	\$ (1,606,226)		
Contractuals	3,216,434	4,551,141	4,551,141	3,149,215	4,522,877	(28,264)		
Debt Service	-	-	-	-	-	-		
Commodities	292,862	412,672	412,672	148,647	385,149	(27,523)		
Capital Improvements	-	-	-	-	-	-		
Capital Outlay	-	-	-	-	-	-		
Transfers Out	-	-	-	-	-	-		
<b>Total Expenditures &amp; Transfers Out</b>	<b>7,290,425</b>	<b>11,767,538</b>	<b>11,767,538</b>	<b>6,913,016</b>	<b>10,105,525</b>	<b>(1,662,013)</b>		
<b>Net Change in Fund Balance</b>	<b>2,196,209</b>	<b>(1,675,966)</b>	<b>(1,675,966)</b>	<b>1,424,390</b>	<b>(279,918)</b>	<b>(1,927,978)</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>\$ 4,080,559</b>	<b>\$ 1,443,561</b>	<b>\$ 1,443,561</b>	<b>\$ 4,543,917</b>	<b>\$ 2,839,609</b>	<b>\$ (1,927,978)</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 September 30, 2023, with comparative actuals ending September 30, 2022

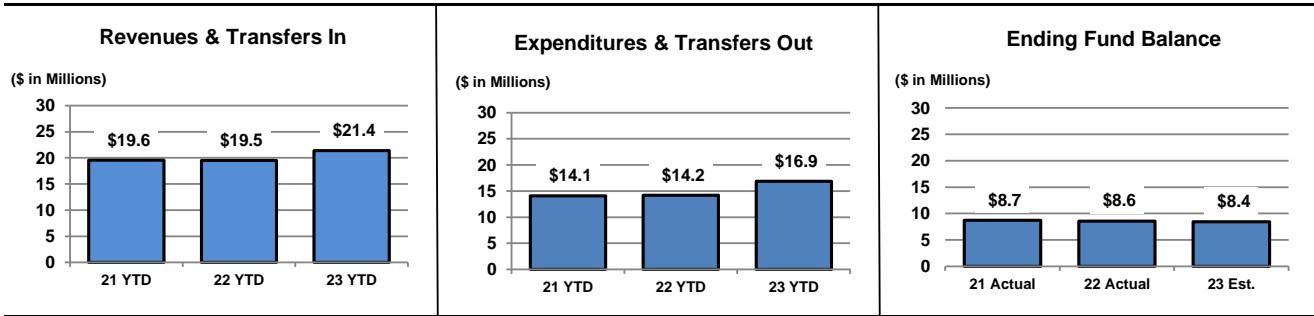
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	17,647	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>17,647</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>(17,647)</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>\$ 87,891</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 September 30, 2023, with comparative actuals ending September 30, 2022

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 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	\$ 18,169,820	\$ 19,022,391	\$ 19,022,391	\$ 19,290,583	\$ 19,306,368	\$ 283,977		
Back Prop. Taxes & Ref. Warrants	(184,741)	272,644	272,644	245,318	266,514	(6,130)		
Special Assessment Prop. Taxes	-	-	-	-	-	-		
Motor Vehicle Taxes	1,406,012	2,100,831	2,100,831	1,449,456	2,098,579	(2,252)		
Local Retail Sales & Use Tax	-	-	-	-	-	-		
All Other Taxes	-	-	-	-	-	-		
Licenses & Permits	9,350	9,169	9,169	9,200	10,125	956		
Intergovernmental	-	-	-	-	-	-		
Charges for Services	97,771	804,959	804,959	398,444	747,224	(57,735)		
Fines & Forfeitures	-	-	-	-	-	-		
Miscellaneous	2,429	51,185	51,185	17,835	353,099	301,914		
Reimbursements	7,440	-	-	1,252	310,321	310,321		
Use of Money & Property	-	6,635	6,635	-	257,904	251,269		
Transfers In & Other Proceeds	-	-	-	-	-	-		
<b>Total Revenues &amp; Transfers In</b>	<b>19,508,082</b>	<b>22,267,814</b>	<b>22,267,814</b>	<b>21,412,088</b>	<b>23,350,134</b>	<b>1,082,320</b>		
<b>Expenditures &amp; Transfers Out</b>								
Personnel	\$ 11,760,616	\$ 16,439,442	\$ 16,439,442	\$ 12,233,125	\$ 17,411,794	\$ 972,352		
Contractuals	1,445,492	4,581,202	4,585,202	3,464,136	3,889,661	(695,541)		
Debt Service	343,095	1,372,375	1,372,375	381,234	443,095	(929,280)		
Commodities	640,121	829,026	829,026	673,306	712,137	(116,889)		
Capital Improvements	-	-	-	-	-	-		
Capital Outlay	-	250,000	246,000	137,108	250,000	4,000		
Transfers Out	-	-	-	-	765,357	765,357		
<b>Total Expenditures &amp; Transfers Out</b>	<b>14,189,325</b>	<b>23,472,045</b>	<b>23,472,045</b>	<b>16,888,909</b>	<b>23,472,045</b>	<b>-</b>		
<b>Net Change in Fund Balance</b>	<b>5,318,758</b>	<b>(1,204,231)</b>	<b>(1,204,231)</b>	<b>4,523,179</b>	<b>(121,911)</b>	<b>1,082,320</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>\$ 14,024,878</b>	<b>\$ 7,367,333</b>	<b>\$ 7,367,333</b>	<b>\$ 13,094,743</b>	<b>\$ 8,449,653</b>	<b>\$ 1,082,320</b>		

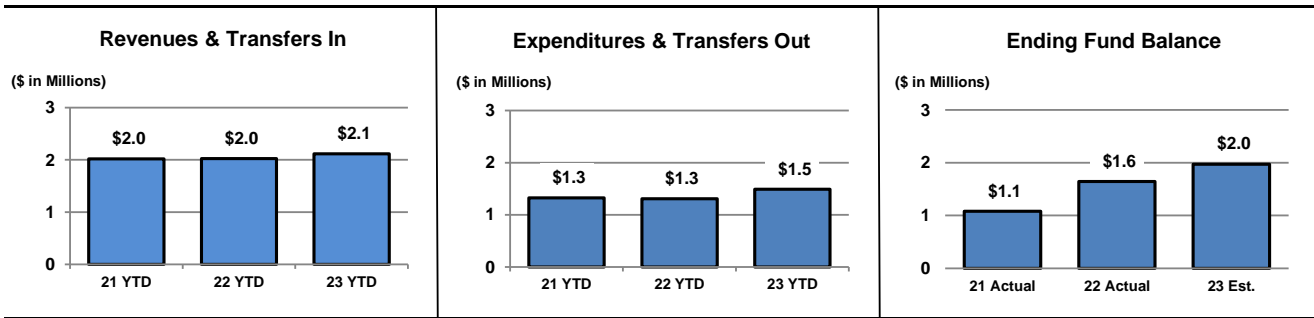




# Solid Waste

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 September 30, 2023, with comparative actuals ending September 30, 2022

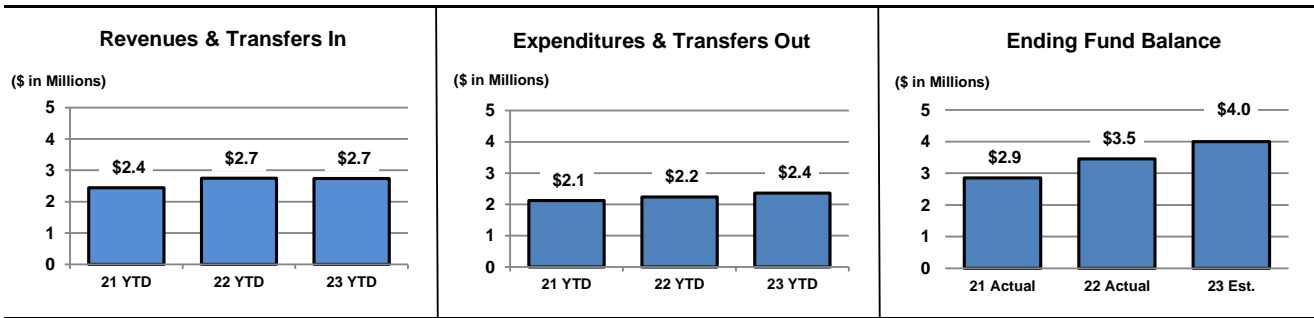
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	396	57,243	57,243	393	20,581	(36,662)
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,023,048	2,118,948	2,118,948	2,114,998	2,128,790	9,841
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	70	221	221	-	71	(149)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,023,514</b>	<b>2,176,412</b>	<b>2,176,412</b>	<b>2,115,391</b>	<b>2,149,442</b>	<b>(26,970)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 659,476	\$ 951,283	\$ 951,283	\$ 617,192	\$ 865,742	\$ (85,540)
Contractuals	586,886	1,306,554	1,306,554	817,350	890,121	(416,433)
Debt Service	-	-	-	-	-	-
Commodities	63,635	79,165	79,165	54,863	65,669	(13,496)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,309,997</b>	<b>2,337,002</b>	<b>2,337,002</b>	<b>1,489,406</b>	<b>1,821,533</b>	<b>(515,469)</b>
<b>Net Change in Fund Balance</b>	<b>713,517</b>	<b>(160,590)</b>	<b>(160,590)</b>	<b>625,985</b>	<b>327,910</b>	<b>(542,439)</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>\$ 1,793,703</b>	<b>\$ 1,485,575</b>	<b>\$ 1,485,575</b>	<b>\$ 2,272,150</b>	<b>\$ 1,974,075</b>	<b>\$ (542,439)</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 September 30, 2023, with comparative actuals ending September 30, 2022

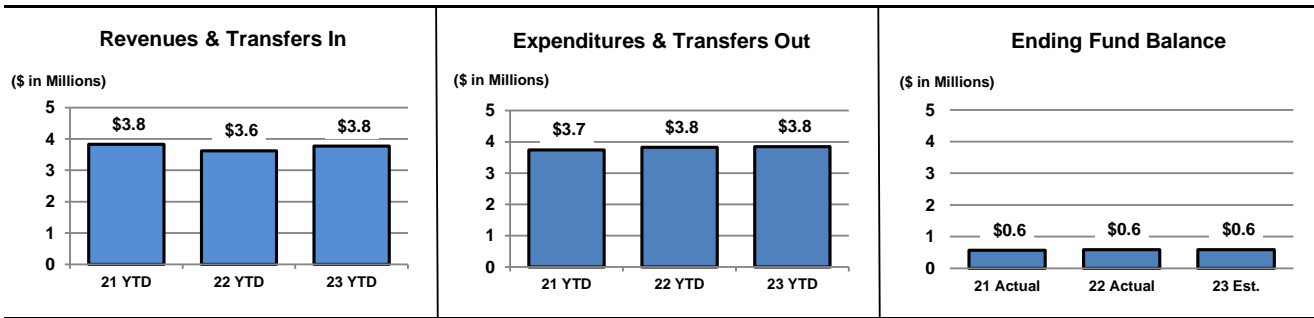
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	2,749,275	3,521,752	3,521,752	2,740,808	3,646,977	125,225
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	189	479	479	-	193	(286)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	83	761	761	-	85	(676)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	1,279	1,279	-	66,276	64,997
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,749,548</b>	<b>3,524,271</b>	<b>3,524,271</b>	<b>2,740,808</b>	<b>3,713,531</b>	<b>189,260</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	2,165,907	2,518,432	2,419,972	2,235,159	2,373,318	(46,654)
Debt Service	-	-	-	-	-	-
Commodities	71,163	55,968	154,428	126,537	149,059	(5,369)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	651,308	651,308	-	651,308	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,237,070</b>	<b>3,225,708</b>	<b>3,225,708</b>	<b>2,361,696</b>	<b>3,173,685</b>	<b>(52,023)</b>
<b>Net Change in Fund Balance</b>	<b>512,478</b>	<b>298,563</b>	<b>298,563</b>	<b>379,112</b>	<b>539,846</b>	<b>137,238</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>\$ 3,368,676</b>	<b>\$ 3,757,134</b>	<b>\$ 3,757,134</b>	<b>\$ 3,837,683</b>	<b>\$ 3,998,417</b>	<b>\$ 137,238</b>



# Auto License

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

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



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

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

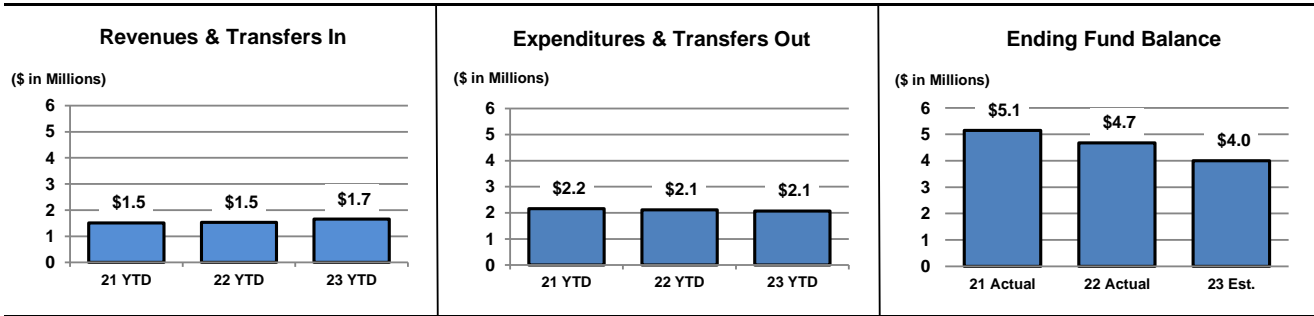
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	30,625	34,000	34,000	29,400	31,638	(2,362)
Charges for Services	3,615,077	5,095,630	5,095,630	3,712,284	4,741,865	(353,765)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(44,816)	8,190	8,190	(18,556)	11,829	3,638
Reimbursements	-	-	-	-	-	-
Use of Money & Property	22,164	-	-	45,883	46,017	46,017
Transfers In & Other Proceeds	-	-	-	-	410,080	410,080
<b>Total Revenues &amp; Transfers In</b>	<b>3,623,050</b>	<b>5,137,820</b>	<b>5,137,820</b>	<b>3,769,011</b>	<b>5,241,429</b>	<b>103,609</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 2,805,402	\$ 4,558,428	\$ 4,558,428	\$ 2,823,331	\$ 3,958,176	\$ (600,251)
Contractuals	978,223	1,194,634	1,184,414	938,738	1,193,111	8,697
Debt Service	-	-	-	-	-	-
Commodities	39,498	41,000	45,370	31,630	39,329	(6,041)
Capital Improvements	288	-	50,813	50,813	50,813	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>3,823,411</b>	<b>5,794,062</b>	<b>5,839,025</b>	<b>3,844,512</b>	<b>5,241,429</b>	<b>(597,595)</b>
<b>Net Change in Fund Balance</b>	<b>(200,361)</b>	<b>(656,241)</b>	<b>(701,205)</b>	<b>(75,500)</b>	<b>-</b>	<b>(493,986)</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>\$ 369,952</b>	<b>\$ (69,215)</b>	<b>\$ (114,179)</b>	<b>\$ 511,526</b>	<b>\$ 587,026</b>	<b>\$ (493,986)</b>



# SCDDO Grants

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

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



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

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

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,303,220	2,606,440	3,100,612	1,440,191	2,013,475	(1,087,137)
Charges for Services	205,825	300,000	300,000	187,360	268,433	(31,567)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	8,531	-	-	9,174	9,200	9,200
Reimbursements	18,838	22,500	22,500	17,933	19,027	(3,473)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,536,414</b>	<b>2,928,940</b>	<b>3,423,112</b>	<b>1,654,658</b>	<b>2,310,135</b>	<b>(1,112,977)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 946,690	\$ 1,745,516	\$ 1,840,138	\$ 1,036,582	\$ 1,459,973	\$ (380,165)
Contractuals	1,153,197	1,703,309	1,863,129	967,880	1,457,916	(405,213)
Debt Service	-	-	-	-	-	-
Commodities	8,844	24,700	264,430	61,822	64,237	(200,193)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,108,732</b>	<b>3,473,525</b>	<b>3,967,697</b>	<b>2,066,284</b>	<b>2,982,126</b>	<b>(985,571)</b>
<b>Net Change in Fund Balance</b>	<b>(572,318)</b>	<b>(544,585)</b>	<b>(544,585)</b>	<b>(411,626)</b>	<b>(671,991)</b>	<b>(2,098,548)</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>\$ 4,576,090</b>	<b>\$ 4,126,477</b>	<b>\$ 4,126,477</b>	<b>\$ 4,259,436</b>	<b>\$ 3,999,071</b>	<b>\$ (2,098,548)</b>

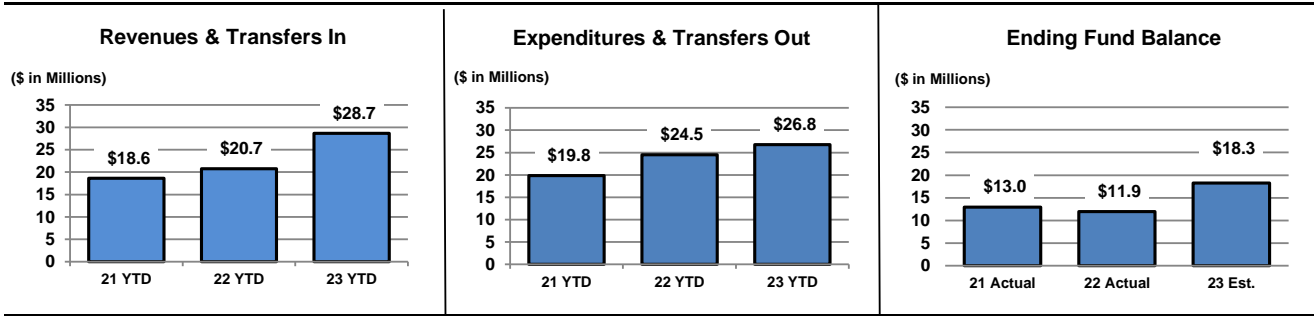


# COMCARE Grants

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)

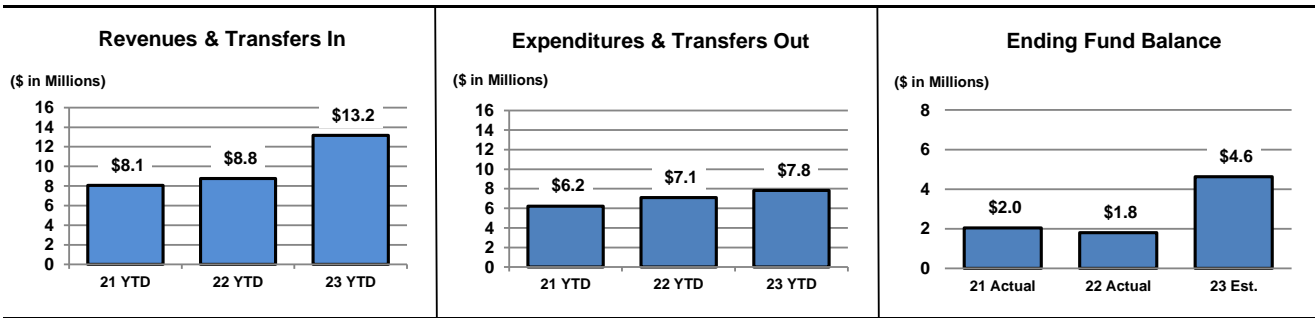
For the month ending September 30, 2023, with comparative actuals ending September 30, 2022

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
<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	8,709,310	14,223,068	21,095,369	8,561,054	14,342,010	(6,753,359)
Charges for Services	11,404,431	30,415,755	30,425,388	20,073,590	29,866,894	(558,494)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	13,984	675	675	13,990	14,521	13,846
Reimbursements	29,834	39,278	39,278	15,955	33,637	(5,641)
Use of Money & Property	2,537	7,500	7,500	1,092	7,665	165
Transfers In & Other Proceeds	576,751	153,315	153,315	-	153,315	-
<b>Total Revenues &amp; Transfers In</b>	<b>20,736,845</b>	<b>44,839,591</b>	<b>51,721,525</b>	<b>28,665,680</b>	<b>44,418,041</b>	<b>(7,303,484)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 17,156,026	\$ 33,931,581	\$ 39,455,682	\$ 20,956,822	\$ 28,858,967	\$ (10,596,715)
Contractuals	7,238,737	13,354,893	14,367,844	5,363,946	8,727,552	(5,640,291)
Debt Service	-	-	-	-	-	-
Commodities	97,969	717,381	792,597	283,683	291,457	(501,140)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	191,301	167,701	172,153	(19,148)
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>24,492,732</b>	<b>48,003,855</b>	<b>54,807,424</b>	<b>26,772,152</b>	<b>38,050,130</b>	<b>(16,757,294)</b>
<b>Net Change in Fund Balance</b>	<b>(3,755,887)</b>	<b>(3,164,264)</b>	<b>(3,085,899)</b>	<b>1,893,528</b>	<b>6,367,911</b>	<b>(24,060,779)</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>\$ 9,199,725</b>	<b>\$ 8,751,961</b>	<b>\$ 8,830,326</b>	<b>\$ 13,809,753</b>	<b>\$ 18,284,136</b>	<b>\$ (24,060,779)</b>



# Corrections Grants

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



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

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

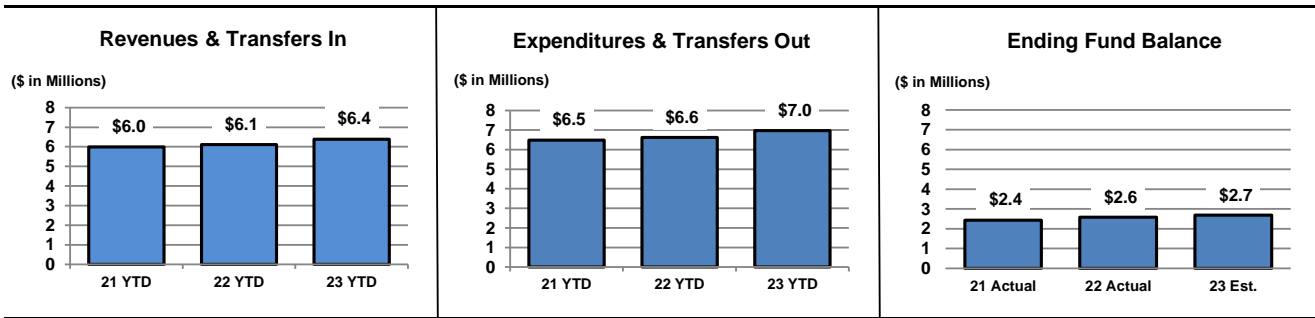
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 2023		Variance with Revised Budget Positive/Negative	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts				
		Adopted	Revised					
<b>Revenues &amp; Transfers In</b>								
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	8,546,437	9,740,089	10,284,656	12,795,947	13,447,143	-	3,162,487	-
Charges for Services	220,604	318,054	318,054	357,243	396,396	-	78,342	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	3,246	5,647	5,647	21,252	21,408	-	15,761	-
Reimbursements	3,206	8,540	8,540	8,290	9,319	-	779	-
Use of Money & Property	-	-	-	-	-	-	-	-
Transfers In & Other Proceeds	-	992,000	992,000	-	-	-	(992,000)	-
<b>Total Revenues &amp; Transfers In</b>	<b>8,773,493</b>	<b>11,064,329</b>	<b>11,608,897</b>	<b>13,182,732</b>	<b>13,874,266</b>	<b>-</b>	<b>2,265,369</b>	<b>-</b>
<b>Expenditures &amp; Transfers Out</b>								
Personnel	\$ 5,781,293	\$ 9,823,002	\$ 10,302,370	\$ 6,550,507	\$ 9,014,359	-	(1,288,011)	-
Contractuals	1,180,379	1,852,661	1,882,862	1,115,627	1,783,049	-	(99,813)	-
Debt Service	-	-	-	-	-	-	-	-
Commodities	130,921	228,100	263,099	170,790	243,576	-	(19,523)	-
Capital Improvements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>7,092,593</b>	<b>11,903,763</b>	<b>12,448,331</b>	<b>7,836,924</b>	<b>11,040,984</b>	<b>-</b>	<b>(1,407,347)</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>1,680,901</b>	<b>(839,434)</b>	<b>(839,434)</b>	<b>5,345,808</b>	<b>2,833,282</b>	<b>-</b>	<b>858,022</b>	<b>-</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>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,721,956</b>	<b>\$ 955,071</b>	<b>\$ 955,071</b>	<b>\$ 7,140,313</b>	<b>\$ 4,627,787</b>	<b>\$ -</b>	<b>\$ 858,022</b>	<b>\$ -</b>





# Aging Grants

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



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

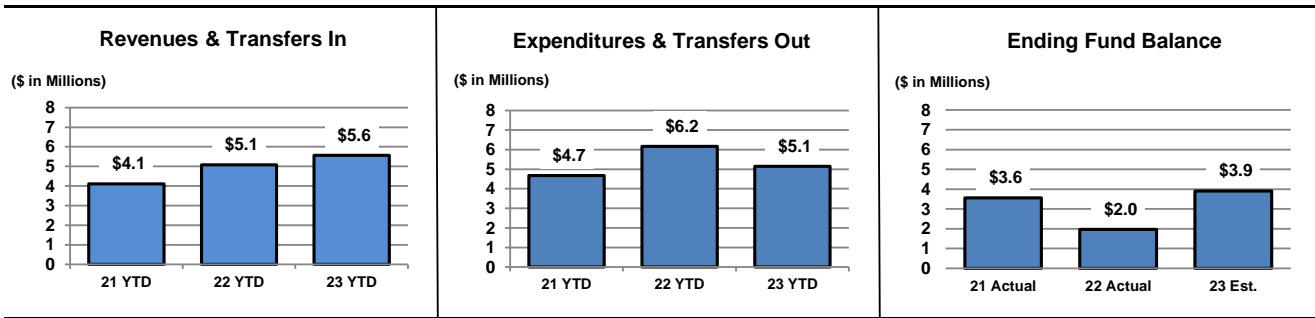
For the month ending September 30, 2023, with comparative actuals ending September 30, 2022

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 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	5,546,556	8,813,974	10,848,503	5,738,036	9,791,096	-	(1,057,408)	-
Charges for Services	529,627	897,800	897,800	498,351	759,133	-	(138,667)	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	3,505	193	193	13,816	14,231	-	14,037	-
Reimbursements	-	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-	-
Transfers In & Other Proceeds	28,434	352,925	357,532	141,959	317,532	-	(40,000)	-
<b>Total Revenues &amp; Transfers In</b>	<b>6,108,122</b>	<b>10,064,893</b>	<b>12,104,029</b>	<b>6,392,162</b>	<b>10,881,992</b>	<b>-</b>	<b>(1,222,037)</b>	<b>-</b>
<b>Expenditures &amp; Transfers Out</b>								
Personnel	\$ 1,700,220	\$ 3,257,576	\$ 3,352,957	\$ 1,776,663	\$ 2,627,871	\$ -	(725,086)	-
Contractuals	4,678,171	6,927,615	8,769,236	5,084,555	7,798,955	-	(970,280)	-
Debt Service	-	-	-	-	-	-	-	-
Commodities	245,492	194,960	372,386	116,869	348,385	-	(24,001)	-
Capital Improvements	-	-	-	-	-	-	-	-
Capital Outlay	-	75,000	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>6,623,883</b>	<b>10,455,151</b>	<b>12,494,579</b>	<b>6,978,088</b>	<b>10,775,211</b>	<b>-</b>	<b>(1,719,367)</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(515,761)</b>	<b>(390,259)</b>	<b>(390,550)</b>	<b>(585,926)</b>	<b>106,780</b>	<b>-</b>	<b>(2,941,404)</b>	<b>-</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>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,921,510</b>	<b>\$ 2,189,772</b>	<b>\$ 2,189,481</b>	<b>\$ 1,994,105</b>	<b>\$ 2,686,811</b>	<b>\$ -</b>	<b>(2,941,404)</b>	<b>-</b>



# Health Grants

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



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

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

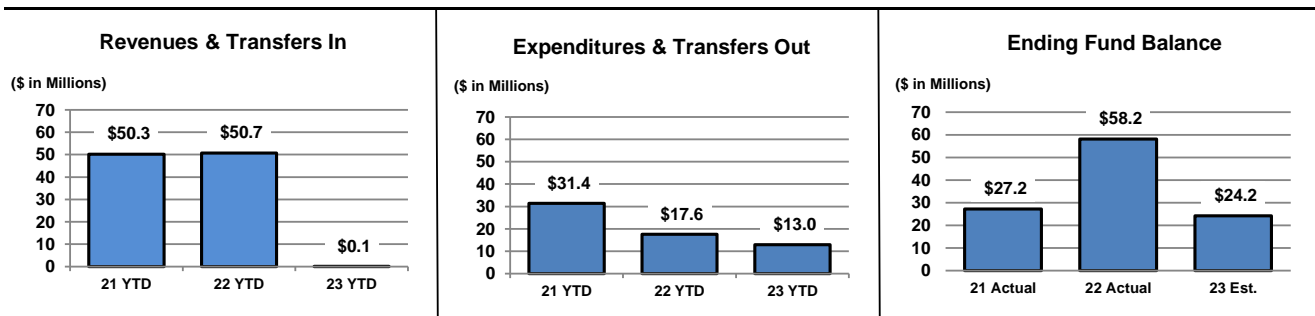
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	4,749,579	6,329,103	10,044,538	5,124,848	8,799,722	(1,244,816)
Charges for Services	313,086	462,240	462,240	419,455	625,516	163,276
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,258	470	470	632	1,507	1,037
Reimbursements	18,698	12,200	12,200	24,852	25,097	12,897
Use of Money & Property	262	-	-	-	275	275
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>5,082,883</b>	<b>6,804,012</b>	<b>10,519,447</b>	<b>5,569,787</b>	<b>9,452,117</b>	<b>(1,067,330)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 3,614,194	\$ 6,508,266	\$ 6,688,126	\$ 3,644,774	\$ 5,345,262	\$ (1,342,864)
Contractuals	2,120,809	1,463,656	2,662,462	1,138,002	1,508,805	(1,153,657)
Debt Service	-	-	-	-	-	-
Commodities	382,751	778,202	1,200,638	364,364	664,152	(536,486)
Capital Improvements	-	-	1,084,030	-	-	(1,084,030)
Capital Outlay	-	-	14,697	25	34	(14,663)
Transfers Out	44,065	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>6,161,819</b>	<b>8,750,124</b>	<b>11,649,954</b>	<b>5,147,165</b>	<b>7,518,254</b>	<b>(4,131,701)</b>
<b>Net Change in Fund Balance</b>	<b>(1,078,936)</b>	<b>(1,946,111)</b>	<b>(1,130,507)</b>	<b>422,622</b>	<b>1,933,864</b>	<b>(5,199,031)</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>\$ 2,483,454</b>	<b>\$ 20,648</b>	<b>\$ 836,252</b>	<b>\$ 2,389,381</b>	<b>\$ 3,900,623</b>	<b>\$ (5,199,031)</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 September 30, 2023, with comparative actuals ending September 30, 2022

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 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	50,741,748	-	40,000,000	60,000	40,000,000	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>50,741,748</b>	<b>-</b>	<b>40,000,000</b>	<b>60,000</b>	<b>40,000,000</b>	<b>-</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 3,344,497	\$ 11,969,361	\$ 28,728,107	\$ 2,439,203	\$ 6,070,234	\$ -
Contractuals	11,171,696	-	20,674,540	2,133,288	4,244,856	(16,429,684)
Debt Service	-	-	-	-	-	-
Commodities	885,028	-	2,251,781	729,321	1,640,163	-
Capital Improvements	1,573,838	-	62,167,521	7,663,657	61,630,401	(537,120)
Capital Outlay	-	-	367,125	-	367,125	-
Transfers Out	576,751	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>17,551,809</b>	<b>11,969,361</b>	<b>114,189,074</b>	<b>12,965,469</b>	<b>73,952,779</b>	<b>(40,236,295)</b>
<b>Net Change in Fund Balance</b>	<b>33,189,939</b>	<b>(11,969,361)</b>	<b>(74,189,074)</b>	<b>(12,905,469)</b>	<b>(33,952,779)</b>	<b>(40,236,295)</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>\$ 60,430,468</b>	<b>\$ 46,220,498</b>	<b>\$ (15,999,216)</b>	<b>\$ 45,284,389</b>	<b>\$ 24,237,080</b>	<b>\$ (40,236,295)</b>

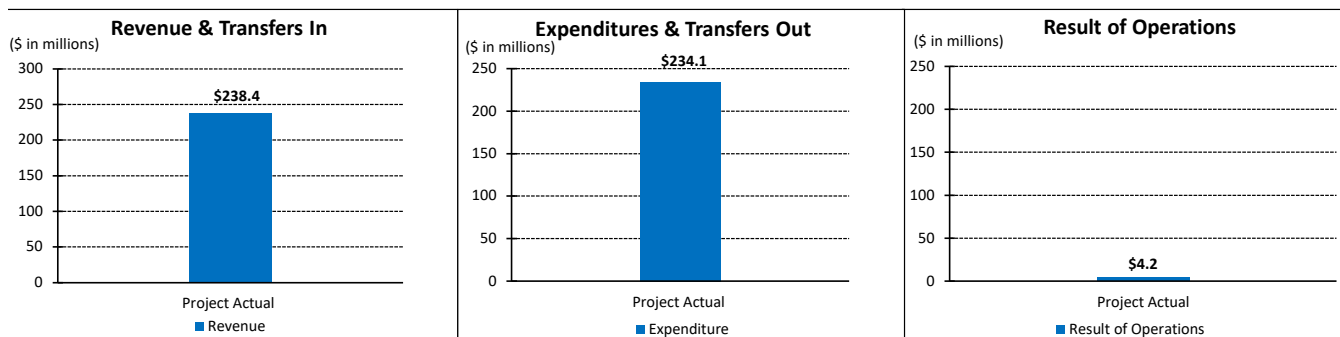


# INTRUST Bank Arena - Subfund

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	1,152,499	\$ 13,008,940
Miscellaneous	-	-	842,079	-	\$ 842,079
Reimbursements	-	-	1,765,367	120,000	\$ 1,885,367
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>1,272,499</b>	<b>239,663,787</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	1,575,221	\$ 16,574,681
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	19,182,535	2,538,558	\$ 21,721,093
<b>Total expenditures &amp; transfers out</b>	<b>184,528,042</b>	<b>211,408,448</b>	<b>234,143,246</b>	<b>4,113,779</b>	<b>238,257,026</b>
<b>Ending fund balance</b>			<b>\$ 4,248,042</b>		<b>\$ 1,406,761</b>

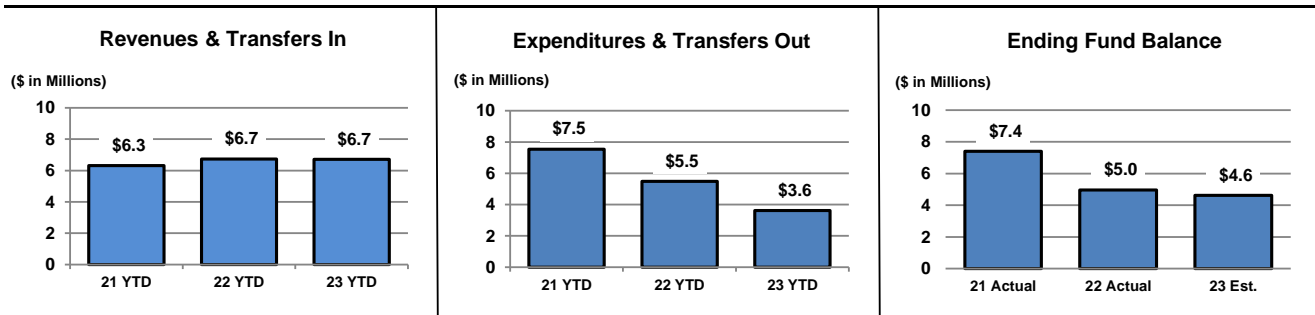


# Fleet Management

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 September 30, 2023, with comparative actuals ending September 30, 2022

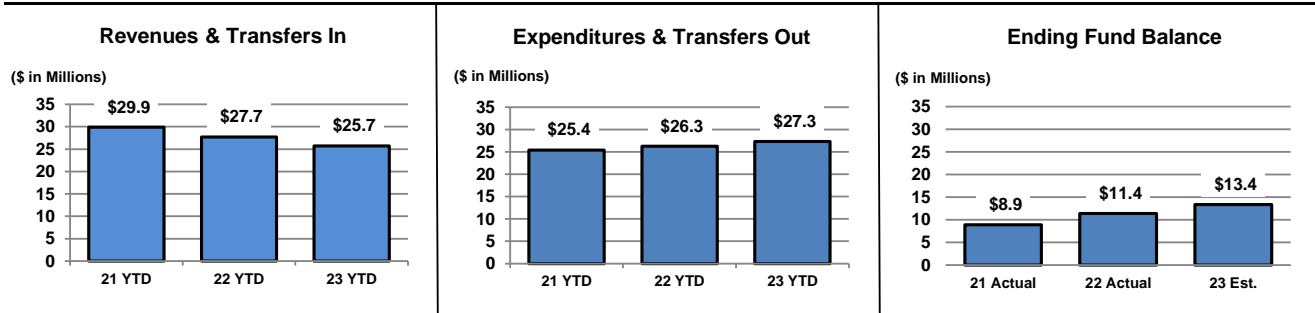
	2022 YTD		2023 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2023	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	6,517,899	8,521,842	8,521,842	6,543,705	9,005,348	483,506
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	185,374	506,428	506,428	137,881	190,512	(315,916)
Reimbursements	33,952	45,734	45,734	34,300	45,722	(11)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>6,737,225</b>	<b>9,074,003</b>	<b>9,074,003</b>	<b>6,715,886</b>	<b>9,241,582</b>	<b>167,579</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 728,593	\$ 1,153,749	\$ 1,153,749	\$ 751,451	\$ 1,054,861	\$ (98,888)
Contractuals	586,516	948,722	947,102	601,103	748,631	(198,471)
Debt Service	-	-	-	-	-	-
Commodities	3,161,633	3,578,500	3,624,120	3,362,400	4,357,757	733,637
Capital Improvements	-	-	-	-	-	-
Capital Outlay	999,323	6,492,828	6,448,828	(1,084,131)	3,404,969	(3,043,859)
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>5,476,065</b>	<b>12,173,799</b>	<b>12,173,799</b>	<b>3,630,823</b>	<b>9,566,219</b>	<b>(2,607,581)</b>
<b>Net Change in Fund Balance</b>	<b>1,261,159</b>	<b>(3,099,796)</b>	<b>(3,099,796)</b>	<b>3,085,063</b>	<b>(324,636)</b>	<b>(2,440,002)</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>\$ 8,659,151</b>	<b>\$ 1,851,933</b>	<b>\$ 1,851,933</b>	<b>\$ 8,036,792</b>	<b>\$ 4,627,093</b>	<b>\$ (2,440,002)</b>



# Health/Dental Insurance Fund

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

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



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

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

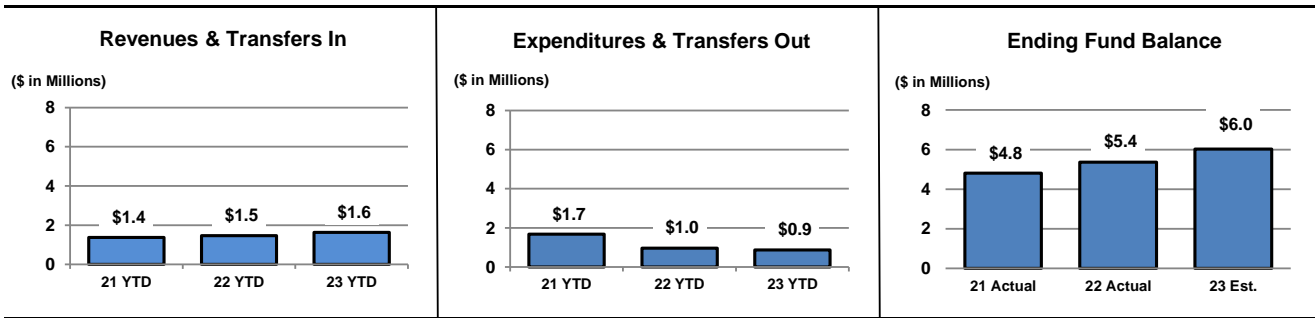
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	26,516,955	40,548,802	40,548,802	24,018,076	35,944,282	(4,604,520)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,158,197	1,676,436	1,676,436	1,657,886	1,662,242	(14,194)
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>27,675,152</b>	<b>42,230,708</b>	<b>42,230,708</b>	<b>25,675,963</b>	<b>37,850,800</b>	<b>(4,379,908)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 137,750	\$ 289,847	\$ 289,847	\$ 139,432	\$ 259,750	\$ (30,096)
Contractuals	26,138,681	38,046,642	38,021,142	27,160,698	35,590,831	(2,430,311)
Debt Service	-	-	-	-	-	-
Commodities	-	-	25,500	25,500	25,500	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>26,276,430</b>	<b>38,336,489</b>	<b>38,336,489</b>	<b>27,325,630</b>	<b>35,876,082</b>	<b>(2,460,407)</b>
<b>Net Change in Fund Balance</b>	<b>1,398,722</b>	<b>3,894,219</b>	<b>3,894,219</b>	<b>(1,649,667)</b>	<b>1,974,719</b>	<b>(6,840,315)</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>\$ 10,276,762</b>	<b>\$ 15,278,474</b>	<b>\$ 15,278,474</b>	<b>\$ 9,734,588</b>	<b>\$ 13,358,974</b>	<b>\$ (6,840,315)</b>





# Workers' Compensation

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



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

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

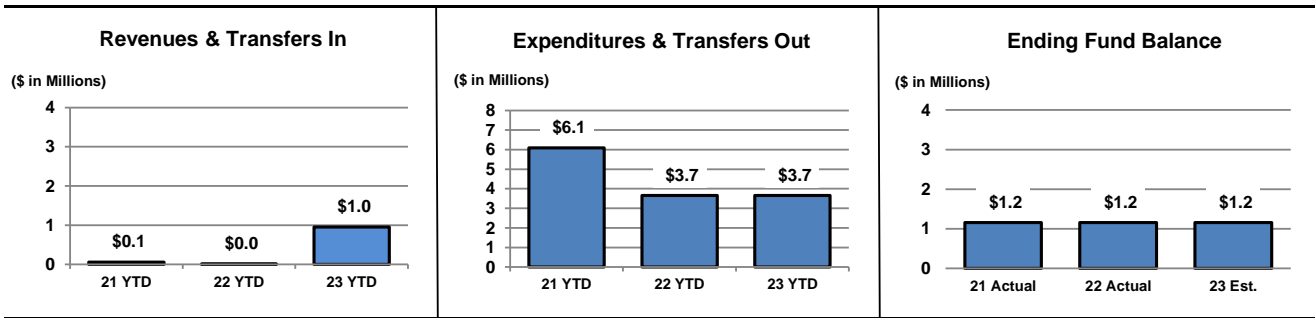
	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 2023	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,422,251	1,895,539	2,147,478	1,543,312	2,131,771	(15,707)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	706	-	-	1,268	1,500	1,500
Reimbursements	46,609	15,693	15,693	92,655	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>1,469,567</b>	<b>1,913,387</b>	<b>2,165,325</b>	<b>1,637,235</b>	<b>2,251,232</b>	<b>85,906</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 134,298	\$ 262,699	\$ 262,699	\$ 123,987	\$ 169,670	\$ (93,029)
Contractuals	775,031	1,902,626	1,857,626	709,463	1,368,218	(489,408)
Debt Service	-	-	-	-	-	-
Commodities	55,094	-	45,000	38,801	61,545	16,545
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>964,423</b>	<b>2,165,325</b>	<b>2,165,325</b>	<b>872,252</b>	<b>1,599,433</b>	<b>(565,892)</b>
<b>Net Change in Fund Balance</b>	<b>505,144</b>	<b>(251,939)</b>	<b>-</b>	<b>764,983</b>	<b>651,799</b>	<b>(479,986)</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>\$ 5,310,334</b>	<b>\$ 5,117,568</b>	<b>\$ 5,369,507</b>	<b>\$ 6,134,490</b>	<b>\$ 6,021,306</b>	<b>\$ (479,986)</b>



# Risk Management

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

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



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

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

	2022 YTD		2023 YTD		Fiscal Year Estimates As of Oct. 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	28,418	38,315	37,795
Reimbursements	12,078	41,301	41,301	928,524	1,017,235	975,934
Use of Money & Property	-	789	789	-	-	(789)
Transfers In & Other Proceeds	-	2,975,575	2,975,575	-	3,105,202	129,627
<b>Total Revenues &amp; Transfers In</b>	<b>14,078</b>	<b>3,018,185</b>	<b>3,018,185</b>	<b>956,942</b>	<b>4,160,751</b>	<b>1,142,566</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 164,425	\$ 261,231	\$ 261,231	\$ 172,084	\$ 243,672	\$ (17,559)
Contractuals	3,464,209	2,119,720	4,904,720	3,468,359	3,891,180	(1,013,540)
Debt Service	-	-	-	-	-	-
Commodities	23,937	16,388	26,388	19,497	25,899	(489)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>3,652,571</b>	<b>2,397,339</b>	<b>5,192,339</b>	<b>3,659,940</b>	<b>4,160,751</b>	<b>(1,031,588)</b>
<b>Net Change in Fund Balance</b>	<b>(3,638,493)</b>	<b>620,845</b>	<b>(2,174,155)</b>	<b>(2,702,998)</b>	<b>-</b>	<b>110,978</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>\$ (2,482,238)</b>	<b>\$ 1,777,100</b>	<b>\$ (1,017,900)</b>	<b>\$ (1,546,743)</b>	<b>\$ 1,156,255</b>	<b>\$ 110,978</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:** The active project 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 road and bridge projects were active until December 2017. They remain open for administrative reasons.
- **2017:** Budgeted funding for the 2017 CIP totals \$5.9 million, all of which is committed. The final project was completed in December 2017 and remains opens for administrative reasons.
- **2018:** Budgeted funding for the 2018 CIP totals \$2.0 million, with \$1.1 million committed and \$0.8 million available. Significant current projects include the Chereese Woods Benefit District, as well as numerous road and bridge projects.
- **2019:** Budgeted funding for the 2019 CIP totals \$50.9 million, with \$7.4 million committed and \$43.5 million available. Significant current projects include the County Administration Building and one drainage project.
- **2020:** Budgeted funding for the 2020 CIP totals \$6.4 million with \$3.8 million committed and \$2.6 million available. There is one facility project and numerous road and bridge projects remaining.
- **2021:** Budgeted funding for the 2021 CIP totals \$8.0 million with \$4.1 million committed and \$3.9 million available. Significant current projects include the Elections Building, replacing the Heating, Ventilation, and Air Conditioning (HVAC) at the Juvenile Residential Facility, one drainage project, and numerous road and bridge projects.
- **2022:** Budgeted funding for the 2022 CIP totals \$35.7 million with \$11.4 million committed and \$24.3 million available. Significant projects include the Community Crisis Center Expansion, the Household Hazardous Waste Facility Expansion, and numerous road and bridge project.
- **2023:** Budgeted funding for the 2023 CIP totals \$123.2 million with \$92.9 million committed and \$30.3 million available. Significant projects include a lab addition at the Regional Forensic Science Center (RFSC), renovating the pavilion at Lake Afton Park (LAP), two drainage projects, and numerous road and bridge projects.
- **ARPA:** CIP projects funded with American Rescue Plan Act (ARPA) funds totals \$18.9 million with \$9.6 million committed and \$9.3 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	-	-	-	-	-	TBD
	<b>Annual Total</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	Construction	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>-</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>-</b>	<b>-</b>	
<b>2015</b>									
<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 WVCFC	Completed	Bond	8,430	562,001	562,000	1	-	12/31/2017
	<b>Annual Total</b>			<b>508,430</b>	<b>1,062,001</b>	<b>1,016,500</b>	<b>45,501</b>	<b>-</b>	
<b>2017</b>									
<b>Facility</b>									
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	5,879,655	5,879,655	-	1,485	12/31/2017
	<b>Annual Total</b>			<b>5,500,000</b>	<b>5,879,655</b>	<b>5,879,655</b>	<b>-</b>	<b>1,485</b>	



**2018**

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

**2019**

Facility		Ongoing	Cash	1,079,558	764,940	294,617	TBD
62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash				
91006-230	ADF 1st Floor & Courthouse Space	Completed	Bond	6,714,688	6,443,844	270,844	3/31/2021
93001-230	County Administration Building	Property Acquisition Planning	Bond	43,080,579	158,873	42,921,706	25,000 TBD
<b>Drainage</b>							
23002-230	D21 Design Ph 1 Drainage SW of Haysville	Construction	Cash	38,205	38,204	1	12/31/2023
<b>Annual Total</b>				<b>50,913,029</b>	<b>7,425,861</b>	<b>43,487,168</b>	<b>25,000</b>

**2020**

Facility		Not Started	Cash	225,486	-	225,486	TBD
91009-230	Energy Savings	Not Started	Cash				
<b>Roads</b>							
21014-230	Osage Country Addition Benefit District	Ongoing	Bond	1,765,000	595,696	1,169,305	TBD
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	2/1/2021
21484-231	R348 Pave 135th W north of 53rd N	Right Of Way Acquisition R/W	LST	350,000	128,060	221,940	71,353 TBD
<b>Bridges</b>							
21461-231	B510 71st S btwn Webb & Greenwich pt 2	Completed	Bond	523,222	523,222	-	10/01/2021
21464-231	B505 Rehab Ridge Rd over Arkansas Riv	Completed	LST	410,000	383,722	26,278	161,101 4/10/2023
21465-231	B504 Rehab on 151st W over Arkansas Riv	Completed	LST	55,000	55,000	-	11/28/2022





**2020**

21468-231	B491 71st S btwn Webb & Greenwich pt 1	Completed	Bond	546,868	546,868	-	-	10/01/2021
21470-231	B485 Replace on 151st W over Ninescah	Construction	LST	44,756	5,244	5,244	414	8/31/2024
21479-231	B495 247th W btwn 77th & 85th N	Completed	Bond	549,050	691,379	-	-	3/24/2021
21505-231	B489 Hydraulic btwn 111th & 119th St. S	Completed	LST	418,855	899,995	200,000	481,140	3/19/2021
	<b>Annual Total</b>			<b>3,820,354</b>	<b>2,561,595</b>	<b>200,000</b>	<b>232,868</b>	

**2021**

33006-230	JRF HVAC System Replacement	Post-Construction Occupancy	Cash	70,697	366,253	-	295,556	8/31/2023
66001-230	County Elections Building	Not Started	Cash	1,920	3,000,000	-	2,988,080	TBD
<b>Drainage</b>								
23003-230	Spring Creek/Derby Erosion Design	Construction	Cash	74,850	75,000	-	150	12/31/2023
<b>Roads</b>								
21448-231	R360 77th N & Seneca Improvements	Completed	LST	429,201	429,201	-	-	8/30/2023
<b>Bridges</b>								
21476-231	B500 103rd S btwn 119th & 135th W	Completed	Bond	545,614	750,000	-	204,386	8/30/2023
21477-231	B497 Ridge btwn 39th & 47th S.	Completed	Bond	859,474	859,474	-	-	3/30/2022
21478-231	B496 183rd W btwn 45th & 53rd N	Completed	Bond	882,738	1,189,762	-	307,024	5/12/2023
21480-231	B493 199th W btwn Central & 13th N	Completed	Bond	1,211,025	1,355,382	-	144,357	5/26/2023
	<b>Annual Total</b>			<b>4,075,520</b>	<b>8,025,072</b>	<b>-</b>	<b>3,939,553</b>	<b>2,073,183</b>

**2022**

11003-230	Emergency Communications Remodel	Post-Construction Occupancy	Bond / Cash	1,302,053	1,365,500	-	63,447	8/14/2023
17005-230	ADF Lock Replacement & Camera/Video Update	Completed	Cash	424,699	987,185	-	562,486	3/29/2023
31001-230	Community Crisis Center Expansion	Not Started	Bond	-	15,495,222	-	-	12/30/2024
31002-230	COMCARE Peer Housing	Not Started	Bond	-	599,607	-	-	12/31/2023
38001-230	Health Department Flooring at 1900 E 9th	Construction	Cash	25,701	196,421	-	170,720	12/31/2023
38002-230	Health Dept. West Clinic Remodel	Design	Bond	985,781	3,615,894	-	2,630,113	9/30/2024



43001-230	HHW Facility Expansion	Construction	Bond	-	1,177,795	68,933	1,108,862	-	3/30/2024		
52002-230	Emergency Repairs at SCP	Completed	Cash	-	197,630	188,385	9,245	188,385	5/31/2023		
91010-230	Main Courthouse Chiller Rebuild	Construction	Bond	-	300,838	133,121	167,717	-	12/31/2023		
91011-230	Main Courthouse Cooling Tower	Construction	Bond	-	2,286,622	2,014,592	272,030	244,662	3/30/2024		
91012-230	ADF Secondary Domestic Water Main Supply	Design	Bond	-	304,723	38,685	266,038	25,890	12/31/2023		
91013-230	ADF Relocate Electrical Busway	Construction	Bond	-	603,274	539,470	63,804	2,756	04/30/2024		
91014-230	ADF Exterior Light Poles & Fixture Replacement	Post-Construction & Occupancy	Cash	-	161,896	157,875	4,021	157,875	12/31/2022		
91015-230	Bell Display at the Main Courthouse	Completed	Cash	-	75,631	67,617	8,014	-	8/15/2023		
<b>Roads</b>											
21015-230	Dry Creek Estates Benefit District	Construction	Bond	-	2,187,861	1,432,862	754,999	129,360	12/31/2023		
21439-231	R361 Woodlawn Improvements	Completed	Cash	-	572,659	572,659	-	-	2/9/2022		
21444-231	R358 Maple Bike Path frm Pike to 183rd W	Design	LST	-	235,000	125,000	110,000	50,000	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	-	1,082,067	1,068,002	14,065	97,441	1/23/2023		
21460-231	R356 151st N frm 53rd N to K-96	Design	LST	-	600,000	188,000	412,000	-	8/1/2025		
<b>Bridges</b>											
21438-231	B532: 391st St W over S Fork Nimescath	Design	LST	-	320,000	15,900	304,100	-	TBD		
21441-231	B505 Ridge Rd. over Arkansas River	Completed	Bond / LST	-	610,000	599,178	10,822	365,905	3/29/2023		
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 St W btwn 31st S & MacArthur	Design	LST	-	150,000	44,500	105,500	21,738	12/31/2024		
21455-231	B508 21st St N btwn 375th & 391st S W	Completed	Bond / LST	-	413,000	196,735	216,265	143,000	7/31/2023		
21457-231	B498 143rd St E btwn Pawnee & 31st S	Design	LST	-	150,000	57,802	92,198	26,086	12/31/2024		
21462-231	B507 Greenwch btwn 117th & 125th N.	Completed	Bond / LST	-	680,194	679,834	360	1,015	9/29/2022		
21463-231	B506 85th St N btwn Oliver & Woodlawn	Completed	Bond / LST	-	870,000	790,711	79,289	650,757	6/6/2023		
21466-231	B494 143rd St E btwn 69th & 77th N	Completed	LST	-	650,000	633,801	16,199	222,465	2/15/2023		
								<b>Annual Total</b>			
								<b>35,709,642</b>	<b>11,427,517</b>	<b>24,282,125</b>	<b>3,985,092</b>



Facility

12004-230	EIMS Post 4	Design	Cash	55,000	45,539	9,461	45,539	12/31/2024
12005-230	EIMS Posts 2 & 4 Repairs	Design	Cash	81,509	-	81,509	-	12/31/2023
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	992,917	953,811	39,106	29,019	TBD
13002-230	Emergency Preparedness Center	Property Acquisition Planning	Cash	615,144	615,144	-	615,144	12/31/2024
15001-230	RFSC DNA Lab Addition	Design	Bond	7,080,546	356,180	6,724,366	350	12/30/2024
17006-230	Firing Range Berm Clean & Rebuild	Design	Cash	97,300	-	97,300	-	11/1/2023
17007-230	ADF Dishwasher Exhaust Duct	Design	Cash	143,705	87,725	55,890	-	12/31/2024
33007-230	JDF Camera System Improvements	Not Started	Cash	247,776	-	247,776	-	3/30/2024
38003-230	Health Dept. Facility Upgrades	Design	Bond	209,838	-	209,838	-	6/30/2024
51001-230	Renovate Pavilion at LAP	Design	Cash	304,364	11,485	292,879	-	12/30/2023
51002-230	West Red Brick Restroom at LAP	Design	Cash	386,903	16,512	370,391	-	12/30/2023
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	614,548	522,846	91,703	49,662	TBD
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	450,273	186,630	263,643	46,075	TBD
91016-230	CHP Access Control Replacement	Construction	Cash	178,210	96,271	81,939	72,710	12/30/2023
91017-230	PS Paralleling Switchgear Modernization	Construction	Cash	356,478	-	356,478	-	12/30/2023
91018-230	Public Safety Building Secure Parking	Design	Cash	528,366	335,077	193,289	335,077	12/30/2023

Drainage

23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	4,217,687	2,762,737	1,434,950	455,761	TBD
23004-230	D21 Drainage SW of Haysville	Construction	Cash	725,000	511,199	213,801	106,890	12/31/2023

Roads

21016-230	Drater Estates Benefit District	Advertising, Bidding, Contracting	Bond	931,000	-	931,000	-	3/15/2024
21017-230	Stonewater Estates Benefit District	Ongoing	Bond	2,640,000	-	2,640,000	-	TBD
21018-230	Rachel Brook Estates Addition Benefit District	Ongoing	Bond	4,475,000	-	4,475,000	-	TBD
21430-231	R374 ICWS at 21st & 167th SW	Design	LST	150,000	9,500	140,500	-	12/31/2023
21431-231	K-15 Corridor Management Study	Advertising, Bidding, Contracting	LST	50,000	-	50,000	-	6/30/2024



21432-231	K-254 Corridor Management Study	Design	LST	-	44,400	44,400	-	44,400	-	44,400	6/30/2024
21434-231	R370 Replace Signal at 47th & Oliver	Design	LST	-	50,000	49,720	280	49,720	280	36,240	12/31/2024
21435-231	R367 Webb btwn 79th & 87th S	Design	LST	-	800,000	33,600	766,400	33,600	766,400	33,600	12/31/2024
21436-231	R366 Stormwater Station 14 Repairs	Construction	LST	-	200,000	56,510	143,490	143,490	-	-	12/31/2023
21437-231	R363 135th W btwn 29th & 45th St N	Design	LST	-	245,000	245,000	-	245,000	-	34,000	12/31/2027
21445-231	R354 Ridge Rd Shldrs from 69th to 85th N	Design	LST	-	300,000	85,000	215,000	85,000	215,000	34,000	12/31/2025
21446-231	R353 Ridge Rd Shldrs from 53rd to 69th N	Design	LST	-	175,000	-	175,000	-	175,000	-	12/31/2024
21459-231	R357 61st N from 151st W to 1/2 mi. W	Advertising, Bidding, Contracting	Other / LST	-	1,002,000	55,450	946,550	55,450	946,550	18,113	6/1/2024
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Ongoing	LST	1,000,000	4,300,000	4,300,000	-	4,300,000	-	1,000,000	TBD
21502-231	R264 Improve Drainage County RoW 2017+	Ongoing	Other / LST	600,000	3,500,000	3,415,167	84,833	3,415,167	84,833	755,590	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	10,500,000	75,135,967	68,977,261	6,158,706	68,977,261	6,158,706	6,324,932	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	200,000	1,566,277	956,142	600,135	956,142	600,135	106,509	TBD

**Bridges**

21433-231	B511 Bridge-71st S btwn 119th & 135th W	Design	LST	-	79,000	79,000	-	79,000	-	-	12/31/2025
21440-231	B518 79th St. S. btwn West & Meridian	Design	LST	-	455,000	-	455,000	-	455,000	-	3/31/2024
21443-231	B503 21st S N btwn 391st & 407th St W	Design	LST	-	150,000	84,000	66,000	84,000	66,000	42,725	12/31/2026
21449-231	B517 Rehab 63rd St S over Arkansas River	Completed	LST	-	326,197	312,638	13,541	312,638	13,541	-	10/20/2022
21450-231	B516 Tracy btwn 103rd & Diagonal	Design	LST	-	86,000	80,000	6,000	80,000	6,000	15,768	12/31/2025
21451-231	B515 151st W btwn 101st & 109th N	Design	LST	-	190,000	67,000	123,000	67,000	123,000	23,450	12/31/2025
21452-231	B514 87th S btwn Seneca & Broadway	Design	LST	-	200,000	95,000	105,000	95,000	105,000	5,700	12/31/2025
21453-231	B512 Rehab on Zoo at MS Mitchell Floodway	Construction	LST	-	730,500	628,620	101,800	628,620	101,800	544,926	8/1/2024
21456-231	B502 Greenrich btwn 109th & 117th St N	Advertising, Bidding, Contracting	LST	-	815,000	666,467	148,533	666,467	148,533	28,067	3/30/2024
21494-231	B485 151st St W over Ninescah-17	Construction	LST	4,750,000	5,037,800	4,657,542	380,258	4,657,542	380,258	40,992	8/31/2024
21510-231	B461 Special Bridge Inspec.& Engineering 2016+	Ongoing	LST	50,000	150,000	80,107	69,893	80,107	69,893	7,560	TBD

<b>Annual Total</b>										<b>19,176,421</b>	<b>123,247,567</b>	<b>92,932,143</b>	<b>30,315,237</b>	<b>10,982,159</b>
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**ARPA**

Facility	701604-26	703704-26	703705-26	703707-26	8/31/2023	6/30/2024	9/30/2023	6/30/2024
Adult Residential / Work Release Renovation	Construction	Design	Construction	Construction	26,432	129,893	264,875	231,940
ADF Lock Replacement & Additional Cameras	Design	Construction	Construction	Construction	26,432	129,893	264,875	231,940
JDF Negative Pressure Room	Construction	Construction	Construction	Construction	26,432	129,893	264,875	231,940
MCH Courthouse Remodel	Construction	Construction	Construction	Construction	26,432	129,893	264,875	231,940
<b>ARPA Total</b>					<b>264,875</b>	<b>1,069,422</b>	<b>264,875</b>	<b>231,940</b>
<b>Total All Years</b>					<b>264,875</b>	<b>1,069,422</b>	<b>264,875</b>	<b>231,940</b>

Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
<b>ARPA Total</b>	<b>18,893,385</b>	<b>7,741,647</b>	<b>9,613,411</b>	<b>9,279,974</b>	<b>5,574,800</b>
<b>Total All Years</b>	<b>38,141,471</b>	<b>38,141,471</b>	<b>142,080,303</b>	<b>114,756,673</b>	<b>22,874,588</b>

**Summary Total by Fund**

Sales Tx Road / Bridge	Bond	48,430	20,436,947	9,092,703	11,344,245	2,150,100
Sales Tx Road / Bridge	Bond / LST	-	3,081,678	2,774,942	306,736	1,409,852
Sales Tx Road / Bridge	Cash	-	572,659	572,659	-	-
Sales Tx Road / Bridge	LST	17,200,000	99,472,405	85,893,302	13,579,005	8,973,467
Sales Tx Road / Bridge	Other / LST	600,000	4,502,000	3,470,617	1,031,383	773,703
Drainage	Cash	1,360,187	5,233,892	3,551,745	1,682,147	567,147
Arena Construction	Special LST	-	-	-	-	-
Capital Improvements	Bond	-	81,469,626	10,739,479	70,730,147	383,638
Capital Improvements	Bond / Cash	-	1,365,500	1,302,053	63,447	1,283,192
Capital Improvements	Cash	11,191,207	21,819,071	15,069,392	6,739,590	1,758,688
Capital Improvements	ARPA	7,741,647	18,893,385	9,613,411	9,279,974	5,574,800
<b>Total All Funds</b>		<b>38,141,471</b>	<b>256,847,163</b>	<b>142,080,303</b>	<b>114,756,673</b>	<b>22,874,588</b>

**Summary Total by Project Type**

Bridges	5,048,430	21,069,256	17,338,123	3,731,036	4,571,584
Drainage	1,360,187	5,233,892	3,551,745	1,682,147	567,147
Facility	18,932,854	123,547,582	36,724,336	86,813,157	9,000,318
Roads	12,800,000	106,996,433	84,466,100	22,530,332	8,735,538
<b>Total All Project Types</b>	<b>38,141,471</b>	<b>256,847,163</b>	<b>142,080,303</b>	<b>114,756,673</b>	<b>22,874,588</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 61-79 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 55 and 60). 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 76-79 of this report.

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

- Fund balances for the governmental funds totaled \$335 million, an increase of \$126 million since the end of 2022. The following table depicts the financial position at September 30 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	September 30, 2023 Fund Balance	Change in Fund Balance
General	\$ 141,482,942	\$ 58,255,514
Fed/State Assistance	92,075,072	60,269,413
Public Building Commission	903,123	(587,598)
Debt Service	4,489,005	2,247,650
Debt Proceeds	4,153,710	(3,467,708)
Other	92,026,465	9,567,792
<b>Totals</b>	<b>\$ 335,130,317</b>	<b>\$ 126,285,063</b>

- Governmental funds revenues were \$423 million for the period ending September 30, 2023, an increase of \$29 million compared to September 30, 2022. Property tax revenue increased \$13 million. Investment revenue increased \$13 million as well. Charges for services increased \$8.9 million. Sales tax revenue decreased \$0.6 million.
- Governmental funds expenditures were \$297 million as of September 30, 2023, an increase of \$26 million from September 30, 2022. Public safety expenditures increased \$14 million and capital outlay expenditures increased \$9 million. Health and Welfare expenditures increased \$7 million. Culture and Rec expenditures increased \$3 million. General government expenditures decreased \$6 million and debt service expenditures decreased \$2 million.
- The unrestricted fund balances of the governmental funds totaled \$187 million, which is available for meeting current budget obligations and spending at the government’s discretion.
- Fund balance of the Public Building Commission (PBC) fund totaled \$0.9 million, with a decrease of \$0.6 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 \$4 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 \$4 million, a decrease of \$3 million since the end of 2022.
- Net position of the Arena Fund (the County's only Enterprise Fund) totaled nearly \$134 million at September 30, 2023. Of this amount, \$132 million is invested in capital assets and \$1 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled \$37 million. Of this amount, \$10 million is invested in capital assets and \$27 million represents unrestricted net position.

**SEDGWICK COUNTY, KANSAS**

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

	<b>Business-type Activity - Enterprise Fund Arena Fund</b>	<b>Governmental Activities - Internal Service Funds</b>
<b>Assets</b>		
<b>Current assets:</b>		
Cash, including investments	\$ 1,323,358	\$ 31,622,305
Accounts receivable	120,003	511
Prepays	-	304,000
Inventories, at cost	-	352,506
<b>Total current assets</b>	<b>1,443,361</b>	<b>32,279,322</b>
<b>Noncurrent assets:</b>		
<b>Capital assets:</b>		
Land	13,038,358	40,580
Buildings and improvements	172,407,864	8,319,354
Machinery and equipment	8,491,121	37,227,521
Construction in progress	6,396,662	-
Less accumulated depreciation	(68,140,292)	(35,361,383)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>132,193,713</b>	<b>10,226,072</b>
<b>Total assets</b>	<b>133,637,074</b>	<b>42,505,394</b>
<b>Liabilities</b>		
<b>Current liabilities:</b>		
Accounts payable	36,600	1,554,896
Estimated claims costs payable	-	3,376,600
<b>Total current liabilities</b>	<b>36,600</b>	<b>4,931,496</b>
<b>Noncurrent liabilities:</b>		
Estimated claims costs payable	-	506,400
<b>Total liabilities</b>	<b>36,600</b>	<b>5,437,896</b>
<b>Net position</b>		
Investment in capital assets	132,193,713	10,226,072
Restricted for capital improvements and operations	(36,600)	-
Unrestricted	1,443,361	26,841,426
<b>Total net position</b>	<b>133,600,474</b>	<b>37,067,498</b>
<b>Total liabilities and net position</b>	<b>\$ 133,637,074</b>	<b>\$ 42,505,394</b>



**SEDGWICK COUNTY, KANSAS**

*Balance Sheet*

*Governmental Funds*

*September 30, 2023*

*(with comparative totals for September 30, 2022)*

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
<b>Assets:</b>			
Cash, including investments	\$ 131,659,010	\$ 90,642,660	\$ 18,184
Restricted investment	-	-	884,939
Advance receivable	1,404,987	-	-
Due from other funds	-	-	-
Due from other agencies	-	16,175	-
Accounts receivable	4,366,629	1,822,687	-
Property tax receivable	362,003	-	-
Sales tax receivable	3,272,732	-	-
Interest receivable	800,414	-	-
Prepaid items	1,952,173	-	-
Lease receivable	-	-	-
Notes receivable	-	-	77,623,320
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	2,083	35,090	-
<b>Total assets</b>	<b>\$ 143,820,031</b>	<b>\$ 92,516,612</b>	<b>\$ 78,526,443</b>
<b>Liabilities:</b>			
Accounts payable	755,512	477,825	-
Unearned revenue	-	-	77,623,320
Due to other funds	65,818	-	-
Advance payable	-	-	-
Due to other entities	-	1,350	-
<b>Total liabilities</b>	<b>821,330</b>	<b>479,175</b>	<b>77,623,320</b>
<b>Deferred Inflows of Resources:</b>			
Deferred property tax revenue	362,003	-	-
Unavailable revenue - accounts receivable	1,153,755	-	-
Deferred lease receivable	-	-	(77,623,320)
Unavailable revenue - special assessments	-	-	-
<b>Total deferred inflows of resources</b>	<b>1,515,758</b>	<b>-</b>	<b>(77,623,320)</b>
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Inventories	\$ 2,083	\$ 17,767	\$ -
Advance receivable	1,404,987	-	-
Prepaid items	1,952,173	-	-
<b>Restricted:</b>			
General Government	8,393,358	51,514,604	-
Debt Service	-	-	18,184
Public Safety	-	8,930,074	-
Public Works	-	-	-
Health and Welfare	-	-	-
Culture and Recreation	-	-	-
Community Development	-	3,975,607	884,939
Capital Outlay	-	-	-
<b>Committed:</b>			
Public Safety	-	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	3,368,606	-
<b>Assigned:</b>			
General Government	16,274,595	-	-
Public Safety	-	430,842	-
Public Works	-	-	-
Health and Welfare	-	23,826,078	-
Capital Outlay	-	-	-
Unassigned	113,455,746	-	-
<b>Total fund balance</b>	<b>141,482,942</b>	<b>92,075,072</b>	<b>903,123</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 143,820,030</b>	<b>\$ 92,554,247</b>	<b>\$ 903,123</b>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2023	2022
\$ 4,490,804	\$ 4,153,710	\$ 91,374,836	\$ 322,339,204	\$ 308,539,948
-	-	-	884,939	839,277
-	-	-	1,404,987	3,676,840
-	-	-	-	1,106,334
-	-	-	16,175	11,935
-	-	1,559	6,190,875	4,427,558
(17,020)	-	275,353	620,336	3,126,965
-	-	3,744,868	7,017,600	6,966,508
-	-	-	800,414	316,439
-	-	-	1,952,173	2,025,526
-	-	-	-	80,122,456
-	-	-	77,623,320	-
-	-	-	-	-
1,144,561	-	-	1,144,561	1,380,727
1,807,273	-	-	1,807,273	1,810,744
-	-	450,011	487,184	490,128
<u>\$ 7,425,618</u>	<u>\$ 4,153,710</u>	<u>\$ 95,846,627</u>	<u>\$ 422,289,041</u>	<u>\$ 414,841,385</u>
1,800	-	1,278,773	2,513,910	1,610,689
-	-	-	77,623,320	38,070,789
-	-	796,079	861,897	1,106,333
-	-	1,404,987	1,404,987	3,676,840
-	-	65,000	66,350	1,022,676
<u>1,800</u>	<u>-</u>	<u>3,544,839</u>	<u>82,470,464</u>	<u>45,487,327</u>
(17,021)	-	1,013,671	5,013,775	3,126,965
-	-	-	1,160,181	-
-	-	-	(77,623,320)	42,051,667
<u>2,951,834</u>	<u>-</u>	<u>-</u>	<u>2,951,834</u>	<u>3,191,471</u>
<u>2,934,813</u>	<u>-</u>	<u>1,013,671</u>	<u>(68,497,530)</u>	<u>48,370,103</u>
\$ -	\$ -	\$ 450,011	\$ 469,861	490,128
-	-	-	1,404,987	3,676,840
-	-	-	1,952,173	2,025,526
-	-	3,940,436	63,848,398	78,002,728
4,489,005	-	25,790	4,532,979	707,628
-	-	21,315,456	30,245,530	27,297,538
-	-	7,042,266	7,042,266	5,647,298
-	-	2,584,796	2,584,796	5,249,229
-	-	124,821	124,821	174,288
-	-	2,465,594	7,326,140	7,238,144
-	4,153,710	24,783,525	28,937,235	28,394,368
-	-	-	11,494	4,325,251
-	-	11,277,665	11,277,665	8,367,157
-	-	-	3,368,606	2,440,124
-	-	-	-	-
-	-	-	16,274,595	29,446,392
-	-	7,238,508	7,669,350	3,765,346
-	-	87,887	87,887	455,798
-	-	-	23,826,078	17,816,970
-	-	11,485,789	11,485,789	10,705,824
-	-	(796,079)	112,659,667	84,501,469
<u>4,489,005</u>	<u>4,153,710</u>	<u>92,026,465</u>	<u>335,130,317</u>	<u>320,728,046</u>
<u>\$ 7,425,618</u>	<u>\$ 4,153,710</u>	<u>\$ 96,584,975</u>	<u>\$ 349,103,251</u>	<u>\$ 414,585,476</u>



SEDGWICK COUNTY, KANSAS

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

For the Twelve Months ended September 30, 2023

(with comparative totals for the twelve months ended September 30, 2022)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
<b>Revenues</b>			
Property taxes	\$ 156,128,474	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	17,089,795	-	-
Special assessments	-	-	-
Other taxes	142,547	7,560	-
Intergovernmental	387,358	98,485,042	-
Charges for services	24,501,292	21,799,234	493,334
Uses of money and property	13,457,352	1,092	1,407,894
Fines and forfeits	1,213,745	96,129	-
Licenses and permits	6,186,644	-	-
Other	3,094,971	162,408	-
<b>Total revenues</b>	<u>222,202,178</u>	<u>120,551,465</u>	<u>1,901,228</u>
<b>Expenditures</b>			
<b>Current:</b>			
General government	34,175,315	10,873,902	-
Public safety	97,890,108	9,082,851	-
Public works	2,334,800	26,728	-
Health and welfare	9,030,344	40,736,123	-
Cultural and recreation	11,218,319	131,415	-
Community Development	1,504,575	400,567	-
<b>Debt service:</b>			
Principal	-	-	640,000
Interest and fiscal charges	-	-	1,848,826
Capital outlay	-	-	-
<b>Total expenditures</b>	<u>156,153,461</u>	<u>61,251,586</u>	<u>2,488,826</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>66,048,717</u>	<u>59,299,879</u>	<u>(587,598)</u>
<b>Other financing sources (uses)</b>			
Transfers from other funds	-	969,534	-
Transfers to other funds	(7,793,203)	-	-
Payment to refunded bond	-	-	-
<b>Total other financing sources (uses)</b>	<u>(7,793,203)</u>	<u>969,534</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>58,255,514</u>	<u>60,269,413</u>	<u>(587,598)</u>
<b>Fund balances, beginning of year</b>	<u>83,227,428</u>	<u>31,805,659</u>	<u>1,490,721</u>
<b>Fund balances, end of period</b>	<u>\$ 141,482,942</u>	<u>\$ 92,075,072</u>	<u>\$ 903,123</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2023	2022
\$ 11,792,618	\$ -	\$ 37,412,963	\$ 205,334,055	\$ 192,067,213
-	-	2,740,808	2,740,808	2,749,275
-	-	11,890,636	28,980,431	29,568,607
401,165	-	-	401,165	339,874
-	-	145,273	295,380	352,308
-	-	4,109,451	102,981,851	113,393,322
-	-	7,685,573	54,479,433	43,639,923
-	-	107,313	14,973,651	1,442,245
-	-	-	1,309,874	305,457
-	-	25,343	6,211,987	7,161,287
-	-	2,357,447	5,614,826	3,172,102
<u>12,193,783</u>	<u>-</u>	<u>66,474,807</u>	<u>423,323,461</u>	<u>394,191,613</u>
-	23,465	4,530,351	49,603,033	56,047,144
-	-	19,824,964	126,797,923	112,467,585
-	-	8,213,033	10,574,561	10,011,915
-	-	2,380,921	52,147,388	45,244,113
-	-	14,762	11,364,496	8,114,951
-	-	6,981,718	8,886,860	8,014,822
-	1,013,745	351,697	2,005,442	936,602
11,144,308	-	29,537	13,022,671	16,285,633
-	-	22,808,170	22,808,170	14,041,688
<u>11,144,308</u>	<u>1,037,210</u>	<u>65,135,153</u>	<u>297,210,544</u>	<u>271,164,453</u>
1,049,475	(1,037,210)	1,339,654	126,112,917	123,027,160
1,198,175	-	8,034,048	10,201,757	4,643,680
-	(2,430,498)	(280,718)	(10,504,419)	(4,643,677)
-	-	474,808	474,808	-
<u>1,198,175</u>	<u>(2,430,498)</u>	<u>8,228,138</u>	<u>172,146</u>	<u>3</u>
2,247,650	(3,467,708)	9,567,792	126,285,063	123,027,163
<u>2,241,355</u>	<u>7,621,418</u>	<u>82,458,673</u>	<u>208,845,254</u>	<u>197,700,883</u>
<u>\$ 4,489,005</u>	<u>\$ 4,153,710</u>	<u>\$ 92,026,465</u>	<u>\$ 335,130,317</u>	<u>\$ 320,728,046</u>



**SEDGWICK COUNTY, KANSAS**

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

	Business-type Activity - <u>Enterprise Fund</u> Arena Fund	Governmental Activities - <u>Internal</u> Service Funds
<b>Operating revenues:</b>		
Charges for services	\$ 295,000	\$ 32,105,093
Other revenue	-	2,756,685
<b>Total operating revenues</b>	<u>295,000</u>	<u>34,861,778</u>
<b>Operating expenses:</b>		
Salaries and benefits	-	1,186,954
Contractual services	430,834	4,443,481
Utilities	-	47,742
Supplies and fuel	-	2,785,068
Administrative charges	-	185,584
Depreciation expense	4,537,859	1,839,862
Claims expense	-	27,224,937
Other expense	-	89,748
<b>Total operating expenses</b>	<u>4,968,693</u>	<u>37,803,376</u>
<b>Operating loss</b>	<u>(4,673,693)</u>	<u>(2,941,598)</u>
<b>Nonoperating revenues:</b>		
Gain (loss) on sale of assets	-	124,248
<b>Total nonoperating revenues</b>	<u>-</u>	<u>124,248</u>
<b>Income gain before transfers</b>	(4,673,693)	(2,817,350)
<b>Transfers:</b>		
Transfers from other funds	-	-
Transfers to other funds	-	-
<b>Change in net position</b>	(4,673,693)	(2,817,350)
<b>Net position, beginning of year</b>	<u>138,274,167</u>	<u>38,185,640</u>
<b>Net position, end of period</b>	<u>\$ 133,600,474</u>	<u>\$ 37,067,498</u>





**SEDGWICK COUNTY, KANSAS**

*Combining Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2023*

*(with comparative totals for September 30, 2022)*

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2023	2022
<b>Assets:</b>					
Cash, including investments	\$ 44,975,317	\$ 25,790	\$ 46,373,729	\$ 91,374,836	\$ 88,426,718
Due from other agencies	-	-	-	-	500
Accounts receivable	1,559	-	-	1,559	1,150
Property tax receivable	275,353	-	-	275,353	411,124
Sales tax receivable	-	-	3,744,868	3,744,868	3,483,254
Inventories, at cost	450,011	-	-	450,011	450,011
<b>Total assets</b>	<b>\$ 45,702,240</b>	<b>\$ 25,790</b>	<b>\$ 50,118,597</b>	<b>\$ 95,846,627</b>	<b>\$ 92,772,757</b>
<b>Liabilities:</b>					
Accounts payable	112,142	-	1,166,631	1,278,773	220,265
Due to other funds	-	-	796,079	796,079	1,106,333
Advance payable	-	-	1,404,987	1,404,987	3,676,840
Due to other entities	65,000	-	-	65,000	60,000
<b>Total liabilities</b>	<b>177,142</b>	<b>-</b>	<b>3,367,697</b>	<b>3,544,839</b>	<b>5,063,438</b>
<b>Deferred Inflows of Resources:</b>					
Deferred property tax revenue	275,353	-	-	275,353	411,124
Unavailable revenue - accounts receivable	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>275,353</b>	<b>-</b>	<b>-</b>	<b>275,353</b>	<b>411,124</b>
<b>Fund balances:</b>					
<b>Nonspendable:</b>					
Inventories	\$ 450,011	\$ -	\$ -	\$ 450,011	\$ 450,011
<b>Restricted:</b>					
General Government	3,940,436	-	-	3,940,436	3,681,193
Debt Service	-	25,790	-	25,790	25,791
Public Safety	21,315,456	-	-	21,315,456	21,573,224
Public Works	7,042,266	-	-	7,042,266	5,647,298
Health and Welfare	2,584,796	-	-	2,584,796	3,338,800
Culture and Recreation	124,821	-	-	124,821	174,288
Community Development	2,465,594	-	-	2,465,594	2,394,861
Capital Outlay	-	-	24,783,525	24,783,525	23,369,100
<b>Committed:</b>					
Public Safety	-	-	-	-	4,313,757
Capital Outlay	-	-	11,277,665	11,277,665	8,367,157
<b>Assigned:</b>					
Public Works	87,887	-	-	87,887	455,798
Public Safety	7,238,508	-	-	7,238,508	3,597,498
Capital Outlay	-	-	11,485,789	11,485,789	10,705,824
Unassigned	-	-	(796,079)	(796,079)	(796,134)
<b>Total fund balance</b>	<b>45,249,775</b>	<b>25,790</b>	<b>46,750,900</b>	<b>92,026,465</b>	<b>87,298,466</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 45,702,270</b>	<b>\$ 25,790</b>	<b>\$ 50,118,597</b>	<b>\$ 95,846,657</b>	<b>\$ 92,773,028</b>



**SEDGWICK COUNTY, KANSAS**

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

	Wichita State			
	University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Assets:</b>				
Cash, including investments	\$ 2,465,594	\$ 473,411	\$ 7,238,491	\$ 1,943,953
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	23,968	-	-	3,937
Inventories, at cost	-	-	450,011	-
<b>Total assets</b>	<b>\$ 2,489,562</b>	<b>\$ 473,411</b>	<b>\$ 7,688,502</b>	<b>\$ 1,947,890</b>
<b>Liabilities:</b>				
Accounts payable	-	-	13	29,780
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>13</b>	<b>29,780</b>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax revenue	23,968	-	-	3,937
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>23,968</b>	<b>-</b>	<b>-</b>	<b>3,937</b>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	\$ -	\$ -	\$ 450,011	\$ -
<b>Restricted:</b>				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	473,411	-	1,914,173
Culture and Recreation	-	-	-	-
Community Development	2,465,594	-	-	-
<b>Committed:</b>				
Public Safety	-	-	-	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	7,238,508	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<b>2,465,594</b>	<b>473,411</b>	<b>7,688,519</b>	<b>1,914,173</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 2,489,562</b>	<b>\$ 473,411</b>	<b>\$ 7,688,532</b>	<b>\$ 1,947,890</b>



	Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$	4,774,747	\$ 87,769	\$ 2,348,023	\$ 126,569	\$ 5,463,465	\$ 2,347,075
	-	-	-	-	-	-
	1,394	118	47	-	-	-
	6,439	-	-	-	-	-
	-	-	-	-	-	-
<b>\$</b>	<b>4,782,580</b>	<b>\$ 87,887</b>	<b>\$ 2,348,070</b>	<b>\$ 126,569</b>	<b>\$ 5,463,465</b>	<b>\$ 2,347,075</b>
	1,968	-	14,977	1,748	15,591	19
	-	-	-	-	-	-
	65,000	-	-	-	-	-
	66,968	-	14,977	1,748	15,591	19
	6,439	-	-	-	-	-
	-	-	-	-	-	-
	6,439	-	-	-	-	-
	-	-	-	-	-	-
<b>\$</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	-	-	-	-	-	-
	-	-	-	-	5,447,874	2,347,056
	4,709,173	-	2,333,093	-	-	-
	-	-	-	124,821	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	87,887	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	4,709,173	87,887	2,333,093	124,821	5,447,874	2,347,056
<b>\$</b>	<b>4,782,580</b>	<b>\$ 87,887</b>	<b>\$ 2,348,070</b>	<b>\$ 126,569</b>	<b>\$ 5,463,465</b>	<b>\$ 2,347,075</b>

(Continued)



SEDGWICK COUNTY, KANSAS

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

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Assets</b>				
Cash, including investments	\$ 197,212	\$ 2,193,453	\$ 188,552	\$ 43,834
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
<b>Total assets</b>	<b>\$ 197,212</b>	<b>\$ 2,193,453</b>	<b>\$ 188,552</b>	<b>\$ 43,834</b>
<b>Liabilities:</b>				
Accounts payable	-	37,056	-	-
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>37,056</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	\$ -	\$ -	\$ -	\$ -
<b>Restricted:</b>				
General Government	-	2,156,397	-	-
Public Safety	-	-	188,552	43,834
Public Works	-	-	-	-
Health and Welfare	197,212	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
<b>Committed:</b>				
Public Safety	-	-	-	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<b>197,212</b>	<b>2,156,397</b>	<b>188,552</b>	<b>43,834</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 197,212</b>	<b>\$ 2,193,453</b>	<b>\$ 188,552</b>	<b>\$ 43,834</b>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2023	2022
\$ 1,784,605	\$ 13,264,123	\$ 34,441	\$ 44,975,317	\$ 45,630,279
-	-	-	-	-
-	-	-	1,559	1,150
-	241,009	-	275,353	411,124
-	-	-	450,011	450,011
<b>\$ 1,784,605</b>	<b>\$ 13,505,132</b>	<b>\$ 34,441</b>	<b>\$ 45,702,240</b>	<b>\$ 46,492,564</b>
566	10,424	-	112,142	84,729
-	-	-	-	310,254
-	-	-	65,000	60,000
<b>566</b>	<b>10,424</b>	<b>-</b>	<b>177,142</b>	<b>454,983</b>
-	241,009	-	275,353	411,124
-	-	-	-	-
-	241,009	-	275,353	411,124
\$ -	\$ -	\$ -	\$ 450,011	\$ 450,011
1,784,039	-	-	3,940,436	3,681,193
-	13,253,699	34,441	21,315,456	21,573,224
-	-	-	7,042,266	5,647,298
-	-	-	2,584,796	3,338,800
-	-	-	124,821	174,288
-	-	-	2,465,594	2,394,861
-	-	-	-	4,313,757
-	-	-	87,887	455,798
-	-	-	7,238,508	3,597,498
-	-	-	-	-
<b>1,784,039</b>	<b>13,253,699</b>	<b>34,441</b>	<b>45,249,775</b>	<b>45,626,728</b>
<b>\$ 1,784,605</b>	<b>\$ 13,505,132</b>	<b>\$ 34,441</b>	<b>\$ 45,702,270</b>	<b>\$ 46,492,835</b>



**SEDGWICK COUNTY, KANSAS**

*Combining Balance Sheet  
Nonmajor Capital Projects Funds  
September 30, 2023*

*(with comparative totals for September 30, 2022)*

	<u>Building and Equipment</u>	<u>Street, Bridge and Other</u>	<u>Sales Tax Road and Bridge</u>	<u>Road and Bridge Equipment</u>
<b>Assets</b>				
Cash, including investments	\$ -	\$ 3,240	\$ 21,158,320	\$ -
Due from other agencies	-	-	-	-
Sales tax receivable	-	-	3,744,868	-
<b>Total assets</b>	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 24,903,188</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Accounts payable		-	119,663	-
Due to other funds	779,470	-	-	16,609
Advance payable	-	-	-	-
<b>Total liabilities</b>	<u>779,470</u>	<u>-</u>	<u>119,663</u>	<u>16,609</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
<b>Restricted:</b>				
Capital Outlay	\$ -	\$ -	\$ 24,783,525	\$ -
<b>Committed:</b>				
Capital Outlay	-	3,240	-	-
<b>Assigned:</b>				
Capital Outlay	-	-	-	-
<b>Unassigned</b>	<u>(779,470)</u>	<u>-</u>	<u>-</u>	<u>(16,609)</u>
<b>Total fund balance</b>	<u>(779,470)</u>	<u>3,240</u>	<u>24,783,525</u>	<u>(16,609)</u>
<b>Total liabilities and fund balances</b>	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 24,903,188</u>	<u>\$ -</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2023	2022
\$ 45,623	\$ 13,681,654	\$ 7,617,748	\$ 3,867,144	\$ 46,373,729	\$ 42,770,648
-	-	-	-	-	500
-	-	-	-	3,744,868	3,483,254
<u>\$ 45,623</u>	<u>\$ 13,681,654</u>	<u>\$ 7,617,748</u>	<u>\$ 3,867,144</u>	<u>\$ 50,118,597</u>	<u>\$ 46,254,402</u>
-	1,002,242	44,726	-	1,166,631	135,536
-	-	-	-	796,079	796,079
-	1,404,987	-	-	1,404,987	3,676,840
-	2,407,229	44,726	-	3,367,697	4,608,455
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 24,783,525	\$ 23,369,100
-	11,274,425	-	-	11,277,665	8,367,157
45,623	-	7,573,022	3,867,144	11,485,789	10,705,824
-	-	-	-	(796,079)	(796,134)
<u>45,623</u>	<u>11,274,425</u>	<u>7,573,022</u>	<u>3,867,144</u>	<u>46,750,900</u>	<u>41,645,947</u>
<u>\$ 45,623</u>	<u>\$ 13,681,654</u>	<u>\$ 7,617,748</u>	<u>\$ 3,867,144</u>	<u>\$ 50,118,597</u>	<u>\$ 46,254,402</u>





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**SEDGWICK COUNTY, KANSAS**

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

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals	
				2023	2022
<b>Revenues</b>					
Property taxes	\$ 37,412,963	\$ -	\$ -	\$ 37,412,963	\$ 36,816,049
Emergency telephone services taxes	2,740,808	-	-	2,740,808	2,749,275
Sales taxes	-	-	11,890,636	11,890,636	13,586,128
Other taxes	145,273	-	-	145,273	150,526
Intergovernmental	3,676,944	-	432,518	4,109,462	3,861,152
Charges for services	7,646,455	-	39,118	7,685,573	7,385,385
Uses of money and property	107,313	-	-	107,313	34,182
Licenses and permits	25,343	-	-	25,343	21,746
Other	75,367	-	2,282,080	2,357,447	321,611
<b>Total revenues</b>	<b>51,830,466</b>	<b>-</b>	<b>14,644,352</b>	<b>66,474,818</b>	<b>64,926,054</b>
<b>Expenditures</b>					
Current:					
General government	4,530,351	-	-	4,530,351	4,328,030
Public safety	19,824,964	-	-	19,824,964	15,554,814
Public works	8,213,033	-	-	8,213,033	8,239,563
Health and welfare	2,380,921	-	-	2,380,921	1,749,322
Culture and recreation	14,762	-	-	14,762	45,619
Community Development	6,981,718	-	-	6,981,718	6,446,005
Debt service:					
Principal	351,697	-	-	351,697	316,602
Interest and fiscal charges	29,537	-	-	29,537	26,494
Capital outlay	-	-	22,808,170	22,808,170	14,239,450
<b>Total expenditures</b>	<b>42,326,983</b>	<b>-</b>	<b>22,808,170</b>	<b>65,135,153</b>	<b>50,945,899</b>
Excess (deficiency) of revenues over (under) expenditures	9,503,483	-	(8,163,818)	1,339,665	13,980,155
<b>Other financing sources (uses)</b>					
Transfers from other funds	-	-	8,034,048	8,034,048	12,670
Transfers to other funds	(140,244)	-	(140,474)	(280,718)	(28,434)
Proceeds from capital lease	-	-	474,808	474,808	-
<b>Total other financing sources (uses)</b>	<b>(140,244)</b>	<b>-</b>	<b>8,368,382</b>	<b>8,228,138</b>	<b>(15,764)</b>
<b>Net change in fund balances</b>	<b>9,363,239</b>	<b>-</b>	<b>204,564</b>	<b>9,567,803</b>	<b>13,964,391</b>
<b>Fund balances, beginning of year</b>	<b>35,886,536</b>	<b>25,790</b>	<b>46,546,336</b>	<b>82,458,662</b>	<b>70,362,783</b>
<b>Fund balances, end of period</b>	<b>\$ 45,249,775</b>	<b>\$ 25,790</b>	<b>\$ 46,750,900</b>	<b>\$ 92,026,465</b>	<b>\$ 84,327,174</b>



**SEDGWICK COUNTY, KANSAS**

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

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Revenues</b>				
Property taxes	\$ 9,416,453		\$ -	\$ 2,392,520
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	13,291
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	-	800
<b>Total revenues</b>	<u>9,416,453</u>	<u>-</u>	<u>-</u>	<u>2,406,611</u>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	-	-	-
Public safety	-	-	651,549	-
Public works	-	-	-	-
Health and welfare	-	579,546	-	1,801,375
Culture and recreation	-	-	-	-
Community Development	6,981,718	-	-	-
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>6,981,718</u>	<u>579,546</u>	<u>651,549</u>	<u>1,801,375</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>2,434,735</u>	<u>(579,546)</u>	<u>(651,549)</u>	<u>605,236</u>
<b>Other financing (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	(140,244)
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(140,244)</u>
<b>Net change in fund balances</b>	2,434,735	(579,546)	(651,549)	464,992
<b>Fund balances, beginning of year</b>	30,859	1,052,957	8,340,068	1,449,181
<b>Fund balances, end of period</b>	<u>\$ 2,465,594</u>	<u>\$ 473,411</u>	<u>\$ 7,688,519</u>	<u>\$ 1,914,173</u>



	Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$	4,618,633	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	2,740,808	-
	-	-	-	59,275	-	-
	3,647,544	-	-	-	-	-
	-	-	2,114,998	-	-	797,137
	-	-	-	-	-	-
	15,750	-	393	-	-	-
	55,480	-	-	-	-	-
	<u>8,337,407</u>	<u>-</u>	<u>2,115,391</u>	<u>59,275</u>	<u>2,740,808</u>	<u>797,137</u>
	-	-	-	-	-	-
	-	-	-	-	2,163,033	629,342
	6,763,639	17,707	1,431,687	-	-	-
	-	-	-	14,762	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>6,763,639</u>	<u>17,707</u>	<u>1,431,687</u>	<u>14,762</u>	<u>2,163,033</u>	<u>629,342</u>
	<u>1,573,768</u>	<u>(17,707)</u>	<u>683,704</u>	<u>44,513</u>	<u>577,775</u>	<u>167,795</u>
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>1,573,768</u>	<u>(17,707)</u>	<u>683,704</u>	<u>44,513</u>	<u>577,775</u>	<u>167,795</u>
	<u>3,135,405</u>	<u>105,594</u>	<u>1,649,389</u>	<u>80,308</u>	<u>4,870,099</u>	<u>2,179,261</u>
\$	<u>4,709,173</u>	<u>\$ 87,887</u>	<u>\$ 2,333,093</u>	<u>\$ 124,821</u>	<u>\$ 5,447,874</u>	<u>\$ 2,347,056</u>



**SEDGWICK COUNTY, KANSAS**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)**  
**Nonmajor Special Revenue Funds**  
**For the Twelve Months ended September 30, 2023**  
*(with comparative totals for the twelve months ended September 30, 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	85,998	-	-	-
Intergovernmental	-	29,400	-	-
Charges for services	-	3,693,729	3,603	23,069
Uses of money and property	-	45,883	-	-
Licenses and permits	-	-	-	-
Other	-	-	-	-
<b>Total revenues</b>	<b>85,998</b>	<b>3,769,012</b>	<b>3,603</b>	<b>23,069</b>
<b>Expenditures</b>				
Current:				
General government	-	3,675,171	-	-
Public safety	-	-	-	31,511
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>3,675,171</b>	<b>-</b>	<b>31,511</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>85,998</b>	<b>93,841</b>	<b>3,603</b>	<b>(8,442)</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>85,998</b>	<b>93,841</b>	<b>3,603</b>	<b>(8,442)</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>\$ 197,212</b>	<b>\$ 2,156,397</b>	<b>\$ 188,552</b>	<b>\$ 43,834</b>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2023	2022
\$ -	\$ 20,985,357	\$ -	\$ 37,412,963	\$ 36,816,049
-	-	-	2,740,808	2,749,275
-	-	-	145,273	150,526
-	-	-	3,676,944	3,674,000
602,184	398,444	-	7,646,455	7,385,385
61,430	-	-	107,313	34,182
-	9,200	-	25,343	21,746
-	19,087	-	75,367	80,544
<u>663,614</u>	<u>21,412,088</u>	<u>-</u>	<u>51,830,466</u>	<u>50,911,707</u>
855,180	-	-	4,530,351	4,328,030
-	16,349,529	-	19,824,964	15,554,814
-	-	-	8,213,033	8,239,563
-	-	-	2,380,921	1,749,322
-	-	-	14,762	45,619
-	-	-	6,981,718	6,446,005
-	351,697	-	351,697	316,602
-	29,537	-	29,537	26,494
<u>855,180</u>	<u>16,730,763</u>	<u>-</u>	<u>42,326,983</u>	<u>36,706,449</u>
(191,566)	4,681,325	-	9,503,483	14,205,258
-	-	-	-	(452)
-	-	-	(140,244)	(28,434)
-	-	-	(140,244)	(28,886)
(191,566)	4,681,325	-	9,363,239	14,176,372
<u>1,975,605</u>	<u>8,572,374</u>	<u>34,441</u>	<u>35,886,536</u>	<u>31,449,696</u>
<u>\$ 1,784,039</u>	<u>\$ 13,253,699</u>	<u>\$ 34,441</u>	<u>\$ 45,249,775</u>	<u>\$ 45,626,068</u>



**SEDGWICK COUNTY, KANSAS**

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds*

*For the Twelve Months ended September 30, 2023*

*(with comparative totals for the twelve months ended September 30, 2022)*

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
<b>Revenues</b>				
Sales taxes	\$ -	\$ -	\$ 11,890,636	\$ -
Intergovernmental	-	-	432,518	-
Charges for services	-	-	39,118	-
Other revenue	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>12,362,272</u>	<u>-</u>
<b>Expenditures</b>				
Capital outlay	-	-	13,304,439	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>13,304,439</u>	<u>-</u>
(Deficiency) of revenues (under) expenditures	<u>-</u>	<u>-</u>	<u>(942,167)</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers from other funds	-	-	3,101,970	-
Transfers to other funds	-	-	(140,474)	-
Proceeds from capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>2,961,496</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>2,019,329</u>	<u>-</u>
Fund balances (deficits), beginning of year	<u>(779,470)</u>	<u>3,240</u>	<u>22,764,196</u>	<u>(16,609)</u>
Fund balances (deficits), end of period	<u>\$ (779,470)</u>	<u>\$ 3,240</u>	<u>\$ 24,783,525</u>	<u>\$ (16,609)</u>





Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2023	2022
\$ -	\$ -	\$ -	\$ -	\$ 11,890,636	\$ 13,586,128
-	-	-	-	432,518	187,152
-	-	-	-	39,118	-
-	2,274,575	7,505	-	2,282,080	241,067
-	2,274,575	7,505	-	14,644,352	14,014,347
-	4,076,346	4,868,685	558,700	22,808,170	14,239,450
-	4,076,346	4,868,685	558,700	22,808,170	14,239,450
-	(1,801,771)	(4,861,180)	(558,700)	(8,163,818)	(225,103)
-	4,932,078	-	-	8,034,048	13,122
-	-	-	-	(140,474)	-
-	-	-	474,808	474,808	-
-	4,932,078	-	474,808	8,368,382	13,122
-	3,130,307	(4,861,180)	(83,892)	204,564	(211,981)
45,623	8,144,118	12,434,202	3,951,036	46,546,336	38,887,297
<u>\$ 45,623</u>	<u>\$ 11,274,425</u>	<u>\$ 7,573,022</u>	<u>\$ 3,867,144</u>	<u>\$ 46,750,900</u>	<u>\$ 38,675,316</u>



**SEDGWICK COUNTY, KANSAS**

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

	<b>Fleet Management</b>	<b>Health/Dental/ Life Insurance Reserve</b>	<b>Workers' Compensation Reserve</b>
<b>Assets</b>			
<b>Current assets:</b>			
Cash, including investments	\$ 13,972,627	\$ 11,928,714	\$ 5,720,964
Accounts receivable	511	-	-
Prepays	-	304,000	-
Inventories, at cost	352,506	-	-
<b>Total current assets</b>	<b>14,325,644</b>	<b>12,232,714</b>	<b>5,720,964</b>
<b>Noncurrent assets:</b>			
<b>Capital assets:</b>			
Land	40,580	-	-
Construction in Progress	-	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	37,227,521	-	-
Less accumulated depreciation	(35,361,383)	-	-
<b>Total capital assets (net of accumulated depreciation)</b>	<b>10,226,072</b>	<b>-</b>	<b>-</b>
<b>Total assets</b>	<b>24,551,716</b>	<b>12,232,714</b>	<b>5,720,964</b>
<b>Liabilities</b>			
<b>Current liabilities:</b>			
Accounts payable	62,539	2,177	359
Estimated claims costs payable	-	2,400,000	976,600
<b>Total current liabilities</b>	<b>62,539</b>	<b>2,402,177</b>	<b>976,959</b>
<b>Noncurrent liabilities:</b>			
Estimated claims costs payable	-	-	506,400
<b>Total liabilities</b>	<b>62,539</b>	<b>2,402,177</b>	<b>1,483,359</b>
<b>Net position</b>			
Investment in capital assets	10,226,072	-	-
Unrestricted	14,263,105	9,830,537	4,237,605
<b>Total net position</b>	<b>24,489,177</b>	<b>9,830,537</b>	<b>4,237,605</b>
<b>Total liabilities and net position</b>	<b>\$ 24,551,716</b>	<b>\$ 12,232,714</b>	<b>\$ 5,720,964</b>



Risk Management Reserve	Totals	
	2023	2022
\$ 31,622,305	\$ 32,953,376	
- 511	1,655	
- 304,000	304,000	
- 352,506	284,575	
- 32,279,322	33,543,606	
- 40,580	40,580	
- -	595,000	
- 8,319,354	8,319,354	
- 37,227,521	35,841,950	
- (35,361,383)	(33,428,477)	
- 10,226,072	11,368,407	
- 42,505,394	44,912,013	
1,489,821	1,554,896	2,214,735
- -	3,376,600	3,313,700
1,489,821	4,931,496	5,528,435
- 506,400	602,500	
1,489,821	5,437,896	6,130,935
- 10,226,072	11,368,407	
(1,489,821)	26,841,426	27,412,671
(1,489,821)	37,067,498	38,781,078
\$ -	\$ 42,505,394	\$ 44,912,013



**SEDGWICK COUNTY, KANSAS**

**Combining Statement of Revenues, Expenses, and Changes in Net Position  
Internal Service Funds  
For the Twelve Months ended September 30, 2023  
(with comparative totals for the twelve months ended September 30, 2022)**

	<b>Fleet Management</b>	<b>Health/Dental/ Life Insurance Reserve</b>	<b>Workers' Compensation Reserve</b>
<b>Operating revenues:</b>			
Charges for services	\$ 6,543,705	\$ 24,018,076	\$ 1,543,312
Other revenue	47,933	1,657,888	93,923
<b>Total operating revenues</b>	<b>6,591,638</b>	<b>25,675,964</b>	<b>1,637,235</b>
<b>Operating expenses:</b>			
Salaries and benefits	751,451	139,432	123,987
Contractual services	341,451	831,063	42,687
Utilities	47,742	-	-
Supplies and fuel	2,701,041	25,500	38,801
Administrative charges	185,584	-	-
Depreciation	1,839,862	-	-
Claims expense	-	26,294,635	666,516
Other	89,748	-	-
<b>Total operating expenses</b>	<b>5,956,879</b>	<b>27,290,630</b>	<b>871,991</b>
<b>Operating gain (loss)</b>	<b>634,759</b>	<b>(1,614,666)</b>	<b>765,244</b>
<b>Nonoperating revenues:</b>			
Gain on sale of assets	124,248	-	-
<b>Total nonoperating revenues</b>	<b>124,248</b>	<b>-</b>	<b>-</b>
<b>Income gain (loss) before transfers</b>	<b>759,007</b>	<b>(1,614,666)</b>	<b>765,244</b>
<b>Transfers</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<b>Change in net position</b>	<b>759,007</b>	<b>(1,614,666)</b>	<b>765,244</b>
<b>Net position, beginning of year</b>	<b>23,730,170</b>	<b>11,445,203</b>	<b>3,472,361</b>
<b>Net position, end of period</b>	<b>\$ 24,489,177</b>	<b>\$ 9,830,537</b>	<b>\$ 4,237,605</b>



Risk Management Reserve	Totals	
	2023	2022
\$ -	\$ 32,105,093	\$ 34,457,105
956,941	2,756,685	1,438,917
956,941	34,861,778	35,896,022
172,084	1,186,954	1,104,405
3,228,280	4,443,481	5,242,702
-	47,742	51,379
19,726	2,785,068	3,157,753
-	185,584	172,508
-	1,839,862	1,559,130
263,786	27,224,937	26,413,016
-	89,748	-
3,683,876	37,803,376	37,700,893
(2,726,935)	(2,941,598)	(1,804,871)
-	124,248	-
-	124,248	-
(2,726,935)	(2,817,350)	(1,804,871)
-	-	-
-	-	-
(2,726,935)	(2,817,350)	(1,804,871)
1,237,114	39,884,848	38,185,640
\$ (1,489,821)	\$ 37,067,498	\$ 36,380,769



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