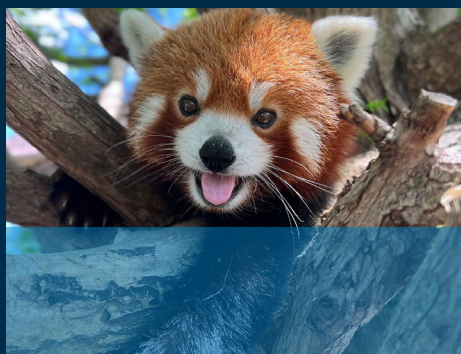
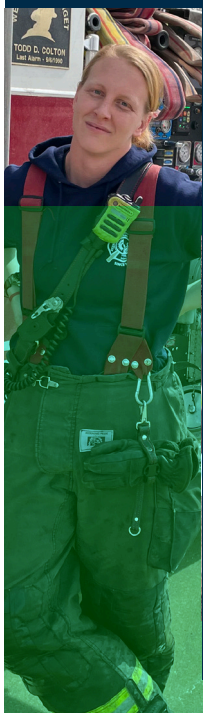


SEDGWICK COUNTY

2023 QUARTER FINANCIAL REPORT

For the Twelve Months Ending Dec. 31, 2023



DIVISION OF FINANCE
100 N. Broadway St, Suite 610 Wichita, KS 67202
Phone (316) 660-7591 • Fax (316) 660-7622
SEDGWICKCOUNTY.ORG



Table of Contents

Executive Summary.....1

Financial Review of General Fund (Budgetary Basis)..9

Review of Budgetary Accounts.....23

Capital Projects.....45

Fund Statements (GAAP Basis).....53

Schedules of Budgetary Accounts

General Fund:

Schedule of Budgetary Accounts..... 13

Other Governmental Funds (excludes capital project funds):

Schedule of Budgetary Accounts

Bond and Interest 23

Wichita State University 24

COMCARE..... 25

Emergency Medical Services 26

Aging Services 27

Highway 28

Noxious Weeds 29

Fire District 1 30

Solid Waste 31

Emergency Communications - 911..... 32

Auto License 33

Federal/State Assistance Funds:

Schedule of Budgetary Accounts

Sedgwick County Developmental Disability Organization Grants..... 34

COMCARE Grants 35

Corrections Grants 36

Aging Grants 37

Health Department Grants..... 38

Stimulus Grants..... 39

Enterprise Funds:

Schedule of Budgetary Accounts

INTRUST Bank Arena..... 40

Internal Service Funds:

Schedule of Budgetary Accounts
Fleet Management..... 41
Health/Dental Insurance Fund..... 42
Workers’ Compensation..... 43
Risk Management 44

Capital Projects

Funded Open CIP Facility and Infrastructure Projects by Year and Total Available Funds 45

Fund Statements

Combined Financial Statements:

Statement of Net Position 55
Balance Sheet – Governmental Funds 56
Statement of Revenues, Expenses and Changes in Fund Balances – Governmental Funds 58
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds..... 60

Combining Financial Statements:

Combining Balance Sheet – Nonmajor Governmental Funds 61
Combining Balance Sheet – Nonmajor Special Revenue Funds 62
Combining Balance Sheet – Nonmajor Capital Projects Funds..... 66
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds 69
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Special Revenue Funds..... 70
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Capital Projects Funds..... 74

Internal Service Funds:

Combining Statement of Net Position 76
Combining Statement of Revenues, Expenses, and Changes in Net Position 78

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

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

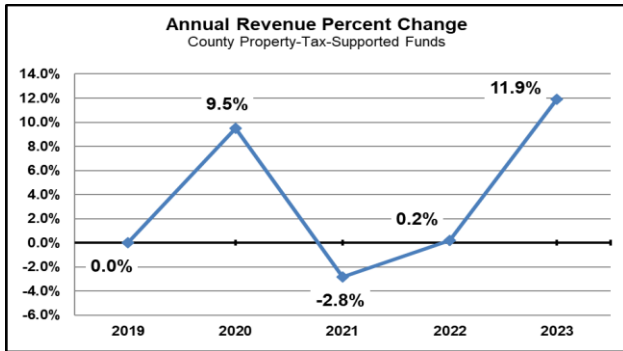
When reporting financial status, the County typically aggregates information into one of several possible groupings: the General Fund, property-tax-supported funds, other operating funds, or all operating funds. The General Fund is the County's primary operating fund and accounts for County services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

The 2023 Sedgwick County budget of \$645.9 million was 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 was 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 2023 compared to 2022. Increased revenues over 2022 were recorded in several categories, uses of money and property, current property taxes, other revenue, charges for services, reimbursements, local retail sales and use taxes, fines and forfeitures, and back property taxes. The increases were partially offset by a decrease in motor vehicle taxes, licenses and permits, and intergovernmental revenues. Expenditures increased in transfers out, contractuals, and personnel. Increases in expenditures were partially offset by decreases in debt service, equipment, commodities, and capital improvements. These changes are explained within this report.



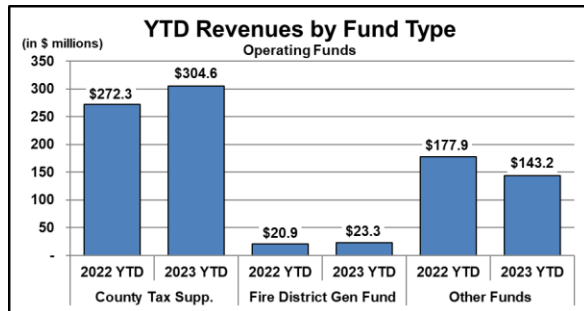
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2022.

- **Revenues totaled \$304.6 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$32.3 million (11.9 percent) compared to 2022.
- **Expenditures totaled \$304.7 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$35.9 million (13.4 percent) compared to 2022.
- **For all County property-tax-supported funds (excluding Fire District 1), ending fund balances decreased by 0.1 million.** The year-end General Fund balance increased by \$2.2 million (2.2 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 2023 increased 1.7 percent (\$8.1 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased \$32.3 million (11.9 percent) compared to 2022.



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

County property-tax-supported funds increased 11.9 percent (\$32.3 million) compared to 2022. The most significant increases occurred in uses of money and property (\$14.1 million), current property taxes (\$11.0 million), other revenue (\$4.5 million), charges for services (\$2.6 million), reimbursements (\$1.7 million), local retail sales and use taxes (\$1.0 million), fines and forfeitures (\$0.9 million), and back property taxes (\$0.3 million). The increase in uses of money and property (\$14.1 million) is due to an increase in investment income (\$10.5 million) as the result of more strategic investment strategies and rising interest rates, as well as an increase in interest on current taxes (\$3.2 million). The increase in current property taxes is due to an increase in assessed valuation of 7.3 percent for the current budget year (\$11.0 million). The increase in other revenue is primarily due to an increase in transfer in - operating (\$4.5 million) for the transfer of remaining fund balances from the EMS, COMCARE, and Noxious Weeds Tax funds. The increase in charges for services (\$2.6 million) is due to a new law passed in 2023 (Senate Bill 228) that provides reimbursement for the Sheriff's costs of housing prisoners who are awaiting competency hearings (\$1.5 million). Increases in charges for services are also due to fees collected by Emergency Medical Services (EMS) for Medicaid fees (\$1.2 million), setoff program charges (\$0.6 million), and building rental revenue collected by the Department of Corrections for inmate housing (\$0.1 million). 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 18.2 percent in number and length of documents processed in 2023 compared to 2022 (\$0.8 million) and a decrease in reimbursement for video visitation at the Adult Detention Facility (\$0.2 million). 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 (\$1.6 million). The increase in local retail sales and use taxes (\$1.0 million) is due to improved, but moderating, economic activity. The increase in fines and forfeitures is due to an increase in opioid settlement revenue (\$1.0 million) that will be collected in a new special revenue fund going forward. The decrease in back property taxes (\$0.3 million) is due to greater 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.

The increases were partially offset by decreases in motor vehicle taxes (\$2.3 million), license and permits (\$1.3 million), and intergovernmental revenue (\$0.1 million). The decrease in motor vehicle taxes (\$2.3 million) is due a decrease in motor vehicle registrations. The decrease in licenses and permits (\$1.3 million) is due to a decrease in permits issued by the MABCD for commercial and residential projects through 2023 compared to 2022. The decrease in intergovernmental revenue (\$0.1 million) is due to a decrease in reimbursements to the Department of Corrections from the Kansas State Department of Education (KSDE) School Nutrition Program (SNP) for the Juvenile Detention Facility (JDF).

Fire District 1 revenue comes primarily from property taxes. Through 2023, revenue collections increased \$2.4 million (11.5 percent) when compared to 2022. Assessed value growth was 5.6 percent for the 2023 budget.

All other operating funds include grants, enterprise and internal service funds, and non-property-tax special revenue funds. All other operating funds decreased \$34.7 million (19.5 percent) through 2023. The most significant decreases occurred in intergovernmental revenue in non-property-tax funds

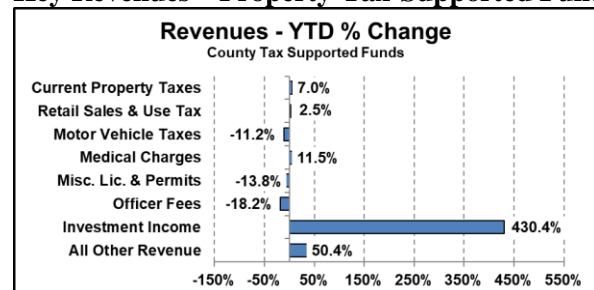


(\$45.9 million) and charges for services in enterprise and internal service funds (\$0.5 million). The decrease in intergovernmental revenue in non-property-tax funds is due to the allocation of Federal American Rescue Plan Act (ARPA) revenues previously received in 2021 and 2022, which may be obligated through 2024, as well as a decrease in miscellaneous Federal revenue County-wide (\$1.9 million), Juvenile Justice Authority revenue received by the Department of Corrections for salary increases (\$1.3 million), multiple State and Federal revenues, including Coronavirus Aid, Relief, and Economic Security Act (CARES) (\$0.9 million), and a decrease in miscellaneous state revenue (\$0.4 million) collected by COMCARE for Community Mental Health Center (CMHC) provider relief funding. 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. There was an increase in State revenue for the Health Department, COMCARE, and the Department of Aging and Disabilities to fund multiple public service programs (\$1.9 million), an increase in miscellaneous State passthrough revenue (\$0.6 million) to the Department of Aging and Disabilities (\$0.4 million) to fund multiple programs. There were also increases recorded in State revenue (\$0.2 million) to COMCARE for 988 funding and the Department of Aging and Disabilities for various programs including Medicaid reimbursement, an increase in Federal funds (\$0.4 million) for the Department of Aging and Disabilities from the Older Americans Act (OAA), as well as an increase in State revenue (\$0.2 million) from the Kansas Department of Health and Education to the Health Department for various programs. The decrease in charges for services in enterprise and internal service funds (\$0.5 million) 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 2022 compared to 2023.

The decreases were partially offset by increases in charges for services in non-property-tax funds (\$10.2 million), other revenue in enterprise and internal service funds (\$6.3 million), miscellaneous revenues in enterprise and internal service funds (\$1.0 million), reimbursements in enterprise and

internal service funds (\$0.8 million), uses of money and property in enterprise and internal service funds (\$0.6 million), and fines and forfeitures in non-property-tax funds (\$0.2 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 2023 (\$12.9 million), where Medicaid fees were reimbursed on a per service rate in 2022, and insurance fees (\$0.2 million) collected by COMCARE and the Health Department. The increase in charges for services is partially offset by a decrease in Medicaid fees received by COMCARE (\$3.0 million). The increase in other revenue (\$6.3 million) in enterprise and internal service funds is primarily due to transfer in - intra-fund (\$8.1 million) for a transfer of the remaining fund balance for MABCD to the new Code Inspection and Enforcement Fund, which was offset by a decrease in transfer in - operating (\$0.9 million) due to a decrease in the annual year-end transfer to balance the Risk Management Fund. The increase in miscellaneous revenue in enterprise and internal service funds (\$1.0 million) is due to an increase in prescription benefit rebates collected by Human Resources. 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 (\$0.8 million). The increase in uses of money and property in enterprise and internal service (\$0.6 million) is due to an increase in investment income as the result of more strategic investment strategies and rising interest rates, as well as an increase in interest on current taxes. The increase in fines and forfeitures in non-property-tax funds (\$0.2 million) is due to an increase in opioid settlement revenue.

Key Revenues – Property-Tax-Supported Funds

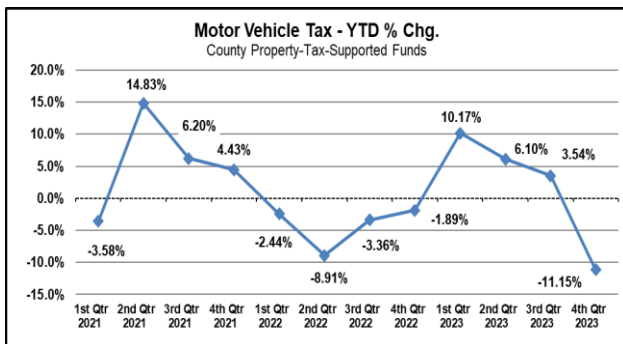


Current property tax collections through 2023 increased \$11.0 million (7.0 percent) when compared to 2022, which is primarily due to an increase in assessed valuation.



Retail sales and use tax collections increased \$1.0 million (2.5 percent), compared to 2022. Collections in eight of twelve 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 decreased \$2.2 million (11.2 percent), compared to 2022. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. Through 2023, collections increased \$2.0 million (11.5 percent) when compared to 2022. The increase is largely attributable to increases in Medicaid (\$1.2 million) and setoff program fees (\$0.6 million) collected on behalf of EMS.

MABCD licenses and permits revenue decreased by \$1.3 million (13.8 percent) compared to 2022 as a result of a decrease in the number of plans submitted and project valuation.

Officer fees decreased \$0.8 million (18.2 percent) compared to 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 2023, investment income increased \$10.5 million (430.4 percent) versus 2022, the result of more strategic investment strategies and rising interest rates.

All other revenue collections increased \$12.3 million (50.4 percent) compared to 2022.

Expenditure Highlights:

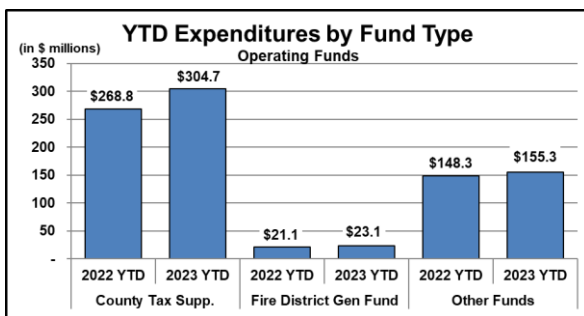
Total expenditures for all operating funds increased \$40.2 million (9.0 percent) compared to 2022. For all County property-tax-supported funds, expenditures increased \$35.9 million (13.4 percent). Increases were recorded in transfers out (\$22.3 million), contractals (\$9.2 million), and personnel (\$8.7 million), which were offset by decreases in debt service (\$3.3 million), equipment (\$0.6 million), commodities (\$0.3 million), and capital improvements (\$0.1 million)

All other County operating funds expenditures (grants, internal service funds, and non-property-tax special revenue funds) increased \$7.0 million (4.8 percent) compared to 2022. The most significant increases occurred in capital improvements in non-property-tax funds (\$15.8 million) and personnel in non-property-tax funds (\$5.9 million). The increase in capital improvements in non-property-tax funds (\$15.8 million) is primarily due to upgrades at the jail (\$9.9 million) and to the remodeling at the Sedgwick County Courthouse (\$6.7 million) in order to resolve court backlogs caused by the coronavirus disease (COVID-19) pandemic and funded by ARPA. The increases in personnel in non-property-tax funds (\$5.9 million) is primarily due to an increase in rates of pay and an increase in positions filled at COMCARE (\$3.9 million).

These increases were partially offset by decreases in contractals in non-property-tax funds (\$11.0 million), equipment in enterprise and internal service funds (\$2.7 million), transfers in enterprise and internal service funds (\$2.2 million), capital improvements in enterprise and internal service funds (\$2.0 million), contractals in enterprise and internal service funds (\$0.7 million), and transfers in non-property-tax funds (\$0.6 million). The decrease in contractals (\$11.0 million) in non-property-tax funds is primarily due to a reduction in temporary health care staff paid by ARPA (\$6.4 million), management services (\$5.0 million) for a shopping cart created by COMCARE for respite care, and financial professional services for ARPA grant management by the Division of Finance (\$3.6 million); these decreases are partially offset by an increase in Medicaid pass-through due to COMARE



becoming a Certified Community Behavioral Health Clinic (CCBHC) (\$2.9 million). The decrease in equipment in enterprise and internal service funds (\$2.7 million) is primarily due to the timing of funds encumbered for fleet acquisition in 2022 for Fleet Management. The decrease in transfers in enterprise and internal service funds (\$2.2 million) is primarily due to Fleet Management (\$3.3 million) due to the timing of vehicle acquisitions and for the ending of Shuttered Venue Operators Grant (SVOG) for INTRUST Bank Arena (\$1.0 million) which were partially offset by increases in transfers – out operating (\$2.2 million) primarily due to a year-end transfer to fleet. The decrease in contractals in enterprise and internal service funds (\$0.7 million) is primarily due to the ending of the SVOG for INTRUST Bank Arena (\$1.9 million). The decrease in transfers in non-property-tax funds (\$0.6 million) is primarily due to a transfer in to COMCARE for lost revenue paid for by APRA funds.

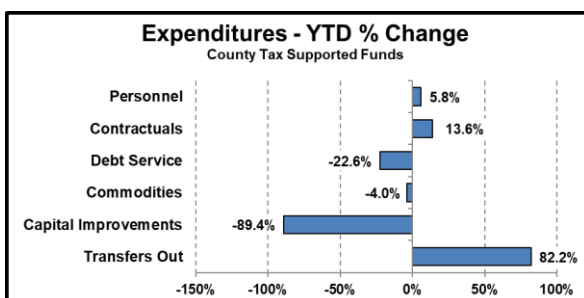


Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds' expenditures increased \$35.9 million (13.4 percent) compared to 2022.

Fire District 1 expenditures increased \$2.0 million (9.8 percent) compared to 2022.

All other operating funds' expenditures increased \$7.0 million (4.8 percent) compared to 2022.



Key Expenditures — Property-Tax-Supported Funds

Personnel expenditures increased \$8.7 million (5.8 percent) compared to 2022, primarily due to an increase in rates of pay, and an increase in positions filled in the Sheriff's Office compared to 2022.

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

Contractual expenditures increased \$9.2 million (13.6 percent) primarily due to increases in management services (\$3.3 million) for Exploration Place (\$2.5 million) due to a one-time funding agreement for a capital campaign and MABCD (\$0.6 million) due to support costs paid to the City of Wichita. Additional increases were recorded in grants awarded (\$2.7 million) primarily for a capital campaign for the Child Advocacy Center (\$2.0 million) and the Wichita State University tax levy pass through (\$1.0 million), and medical professional services (\$1.9 million) mostly by the Sheriff's Office for Adult Detention Facility medical services. An increase was recorded in administrative charges (\$1.7 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. These increases were partially offset by decreases in incidental client services (\$0.2 million), software/hardware maintenance (\$0.1 million), and building repairs (\$0.1 million).

Debt payments decreased \$3.3 million (22.6 percent) compared to 2022 primarily due to a decrease in bond principal (\$2.8 million) and interest payment (\$0.4 million).

Commodities expenditures decreased \$0.3 million (4.0 percent) compared to 2022. This decrease is primarily due to a decrease in postage/shipping (\$0.2 million) and food, primarily for public safety and public service departments (\$0.1 million).

Capital Improvement expenditures decreased \$0.1 million (89.4 percent) compared to 2022 due to a



decrease in moving expenses by the Division of Finance in 2023 for the relocation of District Court Traffic Clerk and Media Room, related to the General Fund COVID-19 Response Program.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures decreased by \$0.6 million (32.3 percent) compared to 2022, primarily due to decreases in technology hardware (\$1.4 million) primarily by EMS, which were partially offset by increases in vehicles (\$0.5 million) for the purchase of a new airplane by the Sheriff's Office and operating equipment (\$0.3 million) for a Liquid Chromatograph Mass Spectrometer (LS/MS) by the Regional Forensic Science Center (RFSC), using opioid settlement funds before funds were transferred to the newly created opioid fund.

Transfers to other funds increased \$22.3 million (82.2 percent) compared to 2022. This is primarily due to increases in transfers out – operating (\$21.4 million) due to the transfer of remaining MABCD fund balance (\$8.1 million) to the new Code Inspection and Enforcement Fund, year-end transfers from various departments of unexpended budget authority to the Equipment and Technology Reserve Fund (\$6.9 million), the transfer of the remaining fund balance from the COMCARE, EMS, and Noxious Weeds tax funds to the Equipment and Technology Reserve Fund (\$3.6 million), the annual year-end transfers to balance the Risk Management Fund (\$2.9 million) and the Auto License Fund (\$0.4 million), increases in transfers out – capital projects (\$1.5 million) due to an increase in cash funded projects in 2023, and increases in transfer out – sales tax (\$0.4 million).

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
Operating Funds By Fund Type (Budgetary Basis)**

	<i>Special Revenue Funds</i>						Total Operating Funds
	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	
Revenues							
Property taxes	\$ 144,010,540	\$ 10,773,096	\$ 14,946,720	\$ 19,572,517	\$ -	\$ -	\$ 189,302,873
Motor vehicle taxes	14,300,861	1,449,415	2,107,721	1,998,228	-	-	19,856,226
Local retail sales & use tax	39,150,986	-	-	-	-	-	39,150,986
All other taxes	206,359	401,165	(0)	(0)	3,810,880	-	4,418,405
Licenses & permits	8,038,966	-	19,650	10,200	57,393	-	8,126,209
Intergovernmental	665,121	-	4,873,905	-	46,192,448	-	51,731,475
Charges for services	32,720,420	-	16,841	1,019,214	37,310,382	47,251,058	118,317,916
Fines & forfeitures	1,216,391	-	-	-	358,409	-	1,574,800
Miscellaneous	2,239,899	-	13,352	18,160	132,094	2,821,973	5,225,479
Reimbursements	5,533,614	-	47,804	1,252	72,627	1,086,479	6,741,775
Uses of money & property	15,057,174	-	-	718,105	292,642	940,976	17,008,897
Transfers in & other proceeds	4,516,745	2,329,388	-	-	1,558,598	11,264,587	19,669,318
Total	267,657,076	14,953,065	22,025,993	23,337,676	89,785,473	63,365,073	481,124,356
Expenditures							
Personnel	151,862,985	-	5,813,516	17,010,460	57,442,414	1,753,107	233,882,482
Contractual	59,731,078	11,850	17,180,005	3,915,949	26,281,454	43,002,666	150,123,002
Debt Service	-	11,133,908	-	1,108,616	-	-	12,242,524
Commodities	7,927,128	-	316,311	783,665	2,753,529	4,045,239	15,825,873
Capital improvements	16,253	-	-	-	18,007,718	3,682,945	21,706,916
Capital outlay	1,118,997	-	74,792	245,907	500,987	(878,729)	1,061,954
Transfers to other funds	44,815,986	-	4,709,876	74,442	804,623	2,172,939	52,577,866
Total	265,472,426	11,145,758	28,094,500	23,139,039	105,790,725	53,778,167	487,420,616
Net change in fund balance	2,184,649	3,807,307	(6,068,507)	198,637	(16,005,252)	9,586,906	(6,296,260)
Actual beginning fund balance	97,242,961	2,246,983	10,799,898	8,571,564	96,069,720	27,109,788	242,040,914
Ending Fund Balance	\$ 99,427,610	\$ 6,054,290	\$ 4,731,391	\$ 8,770,201	\$ 80,064,468	\$ 36,696,693	\$ 235,744,654

Year-End Fund Balance:

General Fund: Expenditures were less than revenues by \$2.2 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 were \$3.8 million less than revenues. The increase is due to retiring debt issuances, resulting in a reduction in debt service paid.

Special Revenue Funds–Property Tax Supported: These funds decreased by \$6.1 million by year-end, primarily due to 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 increased by \$0.2 million by the end of the year, primarily due to an increase in current property taxes and investment income due to strategic investment strategies and rising interest rates.

Special Revenue Funds–Non Property Tax Supported: These funds decreased by \$16.0 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.

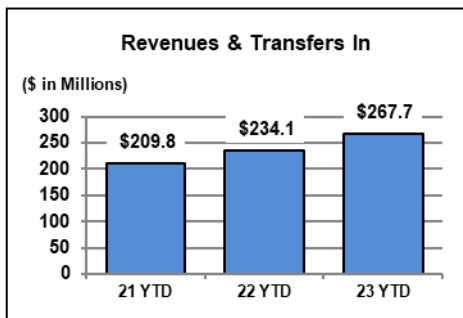
Enterprise and Internal Service Funds: The fund balances within this fund increased by \$9.6 million by the end of the year. This increase is primarily due to the transfer of the remaining fund balance for MABCD from the General Fund to the new Code Inspection and Enforcement Fund.



General Fund

General Fund

Major Revenues



Total revenues in the General Fund through 2023 totaled \$267.7 million, an increase of \$33.5 million (14.3 percent) compared to 2022.

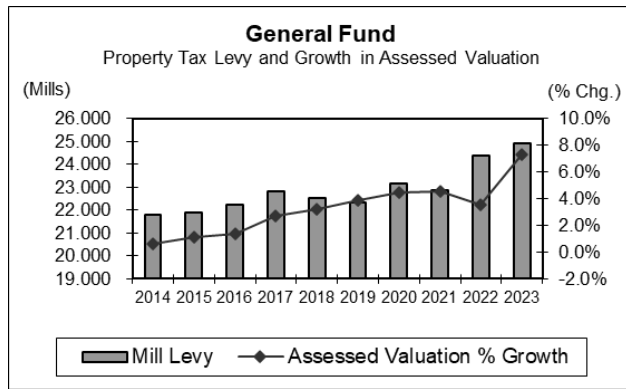
The increase in revenue is largely attributable to increases in uses of money and property (\$14.1 million), current property taxes (\$12.4 million), other revenue (\$4.5 million), charges for services (\$2.6 million), reimbursements (\$1.7 million), local retail sales and use taxes (\$1.0 million), fines and forfeitures (\$0.9 million), and back property taxes (\$0.1 million). The increase in uses of money and property is due to an increase in investment income (\$10.5 million) as the result of more strategic investment strategies and rising interest rates, as well as an increase in interest on current taxes (\$3.2 million). The increase in current property taxes is due to an increase in assessed valuation of 7.3 percent for the current budget year (\$12.4 million). The increase in other revenue is primarily due to an increase in transfer in - operating funds (\$4.5 million) for the transfer of remaining fund balances from the EMS, COMCARE, and Noxious Weeds Tax funds. The increase in charges for services (\$2.6 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 (\$1.5 million). Increases in charges for services are also due to fees collected by Emergency Medical Services (EMS) for Medicaid fees (\$1.2 million), setoff program charges (\$0.6 million), and building rental revenue collected by the Department of Corrections for inmate housing (\$0.1 million). 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 18.2 percent in number and length of documents

processed in 2023 compared to 2022 (\$0.8 million) and a decrease in reimbursement for video visitation costs at the Adult Detention Facility (\$0.2 million). 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 (\$1.6 million). The increase in local retail sales and use taxes (\$1.0 million) is due to improved, but moderating, economic activity. The increase in fines and forfeitures is due to an increase in opioid settlement revenue (\$1.0 million); future opioid settlement funds will be deposited in the new Municipalities Fight Addiction Fund, rather than the General Fund. The increase in back property taxes (\$0.1 million) is due to greater 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.

The increases were partially offset by a decrease in motor vehicle taxes (\$2.4 million), licenses and permits (\$1.3 million) and intergovernmental revenue (\$0.2 million). The decrease in motor vehicles taxes (\$2.4 million) is due to a decrease in vehicle registrations. The decrease in licenses and permits (\$1.3 million) is due to a decrease in permits issued by the MABCD for commercial and residential projects through 2023 compared to 2022. The decrease in intergovernmental revenue (\$0.2 million) is due to a decrease in reimbursements to the Department of Corrections from the Kansas State Department of Education (KSDE) School Nutrition Program (SNP) for the Juvenile Detention Facility (JDF).



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 2023, \$142.0 million in current property taxes had been collected, an increase of \$12.4 million (9.6 percent) compared to the previous year. The mill levy rate for this Fund was 24.926, an increase of 0.563 mills from the 2022 rate of 24.363 mills.

Local retail sales and use tax collections through 2023 increased \$1.0 million (2.5 percent) compared to 2022. Collections in eight of twelve 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%
October	2,459,108	3,388,164	37.78%
November	3,317,977	3,315,094	-0.09%
December	3,203,118	3,064,992	-4.31%
Total	38,187,177	39,150,986	2.52%

Motor Vehicle tax collections were \$13.6 million through 2023, a decrease of \$2.4 million (14.9 percent) compared to 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 \$0.7 million, a decrease of \$0.2 million (18.4 percent) compared to 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 \$32.7 million collected through 2023 was \$2.6 million (8.6 percent) more than 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 (\$1.5 million). Increases in charges for services are also due to fees collected by EMS for Medicaid fees (\$1.2 million) and setoff program charges (\$0.6 million), and building rental revenue collected by the Department of Corrections for inmate housing (\$0.1 million). 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 18.2 percent in number and length of documents processed in 2023 compared to 2022 (\$0.8 million) and a decrease in video visitation revenue collected by the Sheriff's Office (\$0.2 million) due to a decrease in inmate population.

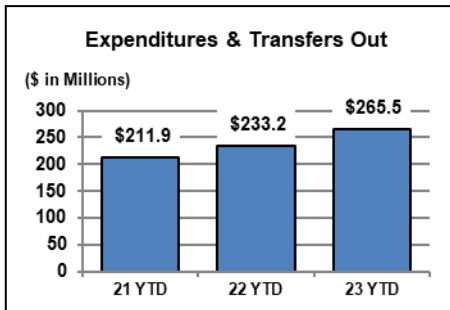
Uses of Money and Property revenue, which includes investment income, increased \$14.1 million (1,462.7 percent) compared to 2022 as the result of more strategic investment strategies and rising interest rates.

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 2023, transfer in operating income increased \$4.5 million (958,665.7 percent) is due to the transfer of



remaining fund balances from the EMS, COMCARE, and Noxious Weeds Tax funds.

Major Expenditures



Actual expenditures for 2023 increased \$32.3 million (13.8 percent) compared to 2022. Increases were recorded in transfers out (\$17.8 million), personnel (\$8.8 million), and contractals (\$6.8 million). Increases were partially offset by decreases in equipment (\$0.6 million), commodities (\$0.3 million), and capital improvements (\$0.1 million).

Personnel costs increased \$8.8 million (6.1 percent) compared to 2022. The increase is mostly attributable to increased rates of pay, and an increase in positions filled in the Sheriff’s Office during 2023.

General Fund Detailed Personnel Expenditures				
Category	Year-to Date Comparison*			
	2022	2023	% Change	
Salaries and Wages	\$ 93,282,319	\$ 100,990,518	8.26%	
Overtime	6,843,934	7,344,903	7.32%	
Allowances	75,510	78,020	3.33%	
FICA - OASDI	6,044,274	6,545,591	8.29%	
FICA - HI	1,420,665	1,537,817	8.25%	
Health/Dental Ins.	20,261,662	19,565,518	-3.44%	
Retirement	12,684,019	13,605,651	7.27%	
Workers' Comp.	1,312,263	1,410,413	7.48%	
Unemployment Tax	291,680	107,663	-63.09%	
Vac. Sell as Benefits	203,853	193,600	-5.03%	
Donated Leave	5,242	1,804	-65.59%	
Wireless Allowance	138,863	146,696	5.64%	
Flex Spending Contr.	91,493	35,523	-61.17%	
Call Back/On Call	199,701	118,714	-40.55%	
Total	\$ 143,055,025	\$ 151,862,985	6.16%	

Contractual services expenditures increased \$6.8 million (12.9 percent) in 2023, compared to 2022. The increase in contractals is primarily due to increases in management services (\$3.3 million) paid to Exploration Place due to a one-time funding agreement for a capital campaign, and for MABCD due to department support costs paid to the City of Wichita (\$0.6 million). Additional increases were

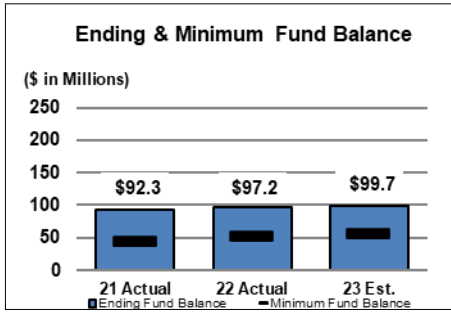
recorded in medical professional services (\$1.9 million) mostly by the Sheriff’s Office for Adult Detention Facility medical services, grant awards (\$1.8 million) primarily due to the Wichita State University tax levy pass through (\$1.0 million) and a capital campaign for the Child Advocacy Center (\$0.8 million). These increases were partially offset by decreases in building repairs County wide (\$0.2 million).

Commodity expenditures decreased \$0.3 million (3.8 percent) through 2023 when compared to 2022. The decrease is mostly attributable to a decrease in postage/shipping (\$0.2 million) and food in public safety and public service departments (\$0.1 million).

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

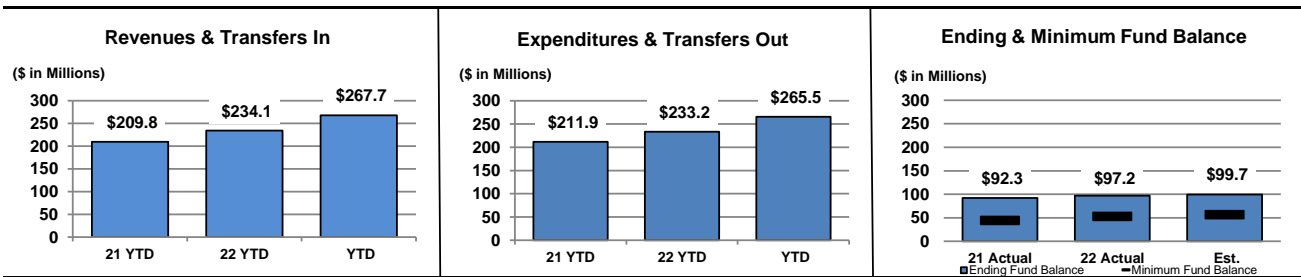


The General Fund 2023 beginning budgetary fund balance of \$97.2 million increased \$2.2 million (2.2 percent), primarily due to an increase in uses of money and property, property taxes, other revenue, charges for services, and reimbursements.

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 2023 increased \$33.5 million versus 2022, specifically in uses of money and property (\$14.1 million), current property taxes (\$12.4 million), other revenue (\$4.5 million), charges for services (\$2.6 million), reimbursements (\$1.7 million), local retail sales and use taxes (\$1.0 million), fines and forfeitures (\$0.9 million), and back property taxes (\$0.1 million). The increases were partially offset by a decrease in motor vehicle taxes (\$2.4 million), licenses and permits (\$1.3 million), and intergovernmental revenue (\$0.2 million). Expenditures increased \$32.3 million compared to 2022, specifically in transfers out (\$17.8 million), personnel (\$8.8 million), and contractals (\$6.8 million). Increases in expenditures were partially offset by decreases in equipment (\$0.6 million), commodities (\$0.3 million), and capital improvements (\$0.1 million).



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

For the month ending December 31, 2023, with comparative actuals ending December 31, 2022

	2022 YTD		2023 YTD	
	Annual Budgeted Amounts			
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts
Revenues & Transfers In				
Current Property Taxes	\$ 129,603,089	\$ 141,169,054	\$ 141,169,054	\$ 141,999,143
Back Prop. Taxes & Ref. Warrants	1,868,794	2,729,757	2,729,757	2,011,397
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	16,633,123	18,280,551	18,280,551	14,300,861
Local Retail Sales & Use Taxes	38,187,177	37,474,122	37,474,122	39,150,986
All Other Taxes	272,169	261,512	261,512	206,359
Licenses & Permits	9,348,114	8,546,335	8,546,335	8,038,966
Intergovernmental	815,587	758,493	758,493	665,121
Charges for Services	30,125,414	31,722,691	31,722,691	32,720,420
Fines & Forfeitures	280,794	188,199	188,199	1,216,391
Miscellaneous	2,161,816	2,305,559	2,305,559	2,239,899
Reimbursements	3,881,448	5,603,922	5,603,922	5,533,614
Uses of Money & Property	963,540	4,729,966	4,729,966	15,057,174
Transfers In & Other Proceeds	471	4,591,218	4,591,218	4,516,745
Total Revenues & Transfers In	234,141,537	258,361,380	258,361,380	267,657,076
Expenditures & Transfers Out				
Personnel	\$ 143,066,225	\$ 166,620,552	\$ 163,321,848	\$ 151,862,985
Contractuals	52,926,851	81,213,919	64,307,638	59,731,078
Debt Service	-	-	-	-
Commodities	8,236,812	8,858,482	9,019,829	7,927,128
Capital Improvement	153,431	3,447,529	291,714	16,253
Capital Outlay	1,761,966	1,071,504	1,721,555	1,118,997
Transfers Out	27,005,119	23,363,806	45,913,207	44,815,986
Total Expenditures & Transfers Out	233,150,404	284,575,792	284,575,792	265,472,426
Net Change in Fund Balance	991,133	(26,214,412)	(26,214,412)	2,184,649
Actual Beginning Fund Balance	92,335,932	97,242,961	97,242,961	97,242,961
Ending Fund Balance	\$ 93,327,065	\$ 71,028,549	\$ 71,028,549	\$ 99,427,610



General Fund

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

For the month ending December 31, 2023, with comparative actuals ending December 31, 2022

	2022 YTD	2023 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
General Government				
County Commission				
Personnel	822,341	894,279	894,279	828,759
Contractuals	57,522	106,419	106,419	101,217
Debt Service	-	-	-	-
Commodities	3,082	18,381	18,381	14,921
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total County Commission	882,944	1,019,079	1,019,079	944,896
County Manager				
Personnel	1,560,012	1,852,504	1,751,690	1,485,430
Contractuals	427,574	317,960	394,574	372,949
Debt Service	-	-	-	-
Commodities	30,781	11,251	37,451	36,480
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
Total County Manager	2,018,366	2,181,715	2,183,715	1,894,858
County Counselor				
Personnel	1,374,638	1,493,688	1,427,801	1,268,078
Contractuals	575,701	330,315	878,701	815,785
Debt Service	-	-	-	-
Commodities	31,272	45,883	38,383	14,814
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
Total County Counselor	1,981,611	1,869,886	2,344,885	2,098,677
County Clerk				
Personnel	1,153,927	1,268,530	1,268,530	1,234,820
Contractuals	9,137	166,750	165,365	155,588
Debt Service	-	-	-	-
Commodities	143,726	10,309	11,694	8,007
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
Total County Clerk	1,306,790	1,445,589	1,445,589	1,398,414
Register of Deeds				
Personnel	1,078,821	1,206,822	1,206,822	1,167,179
Contractuals	6,166	17,674	17,674	5,840
Debt Service	-	-	-	-
Commodities	6,179	26,000	26,000	19,286
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
Total Register of Deeds	1,091,167	1,250,496	1,250,496	1,192,305
Election Commissioner				
Personnel	1,401,776	1,266,951	1,352,052	1,225,657
Contractuals	776,942	636,178	634,336	562,709
Debt Service	-	-	-	-
Commodities	109,052	68,645	72,463	35,078
Capital Improvements	-	-	-	-
Equipment	-	-	54,735	54,735
Transfers Out	-	-	-	-
Total Election Commissioner	2,287,770	1,971,774	2,113,585	1,878,179



General Fund

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

For the month ending December 31, 2023, with comparative actuals ending December 31, 2022

	2022 YTD	2023 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
General Government (Continued)				
Division of Human Resources				
Personnel	1,642,830	1,863,021	1,863,021	1,695,869
Contractuals	131,133	122,595	332,120	330,800
Debt Service	-	-	-	-
Commodities	33,722	43,000	36,220	33,241
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Division of Human Resources	1,807,685	2,028,616	2,231,361	2,059,910
Division of Finance				
Personnel	2,956,212	3,297,974	3,297,974	3,070,462
Contractuals	896,816	1,049,090	1,078,594	578,906
Debt Service	-	-	-	-
Commodities	83,877	107,603	97,483	(8,840)
Capital Improvements	140,044	-	281,214	5,816
Capital Outlay	-	-	12,392	12,392
Transfers Out	-	-	3,000,000	3,000,000
Total Division of Finance	4,076,948	4,454,667	7,767,657	6,658,735
Budgeted Transfers				
Personnel	-	-	-	-
Contractuals	-	-	-	-
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	3,934,946	3,000,000	5,062,005	4,993,427
Total Budgeted Transfers	3,934,946	3,000,000	5,062,005	4,993,427
Contingency Reserves				
Personnel	-	4,340,612	0	-
Contractuals	-	23,685,000	394,663	-
Debt Service	-	-	-	-
Commodities	-	500,000	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	500,000	169	-
Transfers Out	-	-	-	-
Total Contingency Reserves	-	29,025,612	394,832	-
County Appraiser				
Personnel	4,580,588	5,142,989	5,130,689	4,716,473
Contractuals	231,405	219,080	231,380	228,464
Debt Service	-	-	-	-
Commodities	65,180	84,797	84,797	80,893
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total County Appraiser	4,877,173	5,446,866	5,446,866	5,025,829
County Treasurer				
Personnel	1,262,447	1,299,335	1,332,951	1,332,951
Contractuals	57,431	68,750	57,401	47,421
Debt Service	-	-	-	-
Commodities	83,664	86,626	97,975	93,423
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total County Treasurer	1,403,541	1,454,711	1,488,327	1,473,795



General Fund

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

For the month ending December 31, 2023, with comparative actuals ending December 31, 2022

	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
General Government (Continued)				
Metropolitan Area Planning Dept.				
Personnel	-	-	-	-
Contractuals	692,018	765,583	765,583	765,583
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Metropolitan Area Plann. Dept.	692,018	765,583	765,583	765,583
Facilities Department				
Personnel	2,124,017	2,987,655	2,715,475	2,373,320
Contractuals	4,410,143	4,524,161	4,644,053	4,599,537
Debt Service	-	-	-	-
Commodities	665,353	584,476	915,787	905,845
Capital Improvements	-	640,672	-	-
Capital Outlay	-	-	-	-
Transfers Out	323,296	-	640,672	640,672
Total Facilities Department	7,522,809	8,736,964	8,915,987	8,519,374
Central Services				
Personnel	1,332,220	1,528,577	1,528,577	1,365,871
Contractuals	101,037	109,483	136,063	88,384
Debt Service	-	-	-	-
Commodities	992,015	1,097,550	1,070,970	926,507
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Central Services	2,425,272	2,735,610	2,735,610	2,380,763
Division of Information & Technology				
Personnel	7,688,823	8,059,525	8,104,520	8,101,878
Contractuals	5,315,682	6,055,948	6,763,043	5,921,104
Debt Service	-	-	-	-
Commodities	428,474	516,065	723,998	541,413
Capital Improvements	-	-	-	-
Capital Outlay	119,122	246,504	260,490	77,100
Transfers Out	298,191	-	315,127	315,126
Total Division of Info. & Tech.	13,850,291	14,878,042	16,167,179	14,956,621
Public Safety				
Office of the Medical Director				
Personnel	327,244	401,494	509,420	494,874
Contractuals	32,859	33,439	33,439	25,058
Debt Service	-	-	-	-
Commodities	12,166	12,000	12,000	9,711
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Office of the Medical Director	372,269	446,933	554,859	529,643
Emergency Communications				
Personnel	5,995,700	7,662,334	7,651,734	6,375,269
Contractuals	15,252	50,257	64,357	30,757
Debt Service	-	-	-	-
Commodities	68,913	90,947	87,447	58,476
Capital Improvements	-	-	-	-
Capital Outlay	187,663	-	-	-
Transfers Out	275,898	-	-	-
Total Emergency Communications	6,543,427	7,803,538	7,803,538	6,464,502



General Fund

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

For the month ending December 31, 2023, with comparative actuals ending December 31, 2022

	2022 YTD	2023 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Public Safety (Continued)				
Emergency Management				
Personnel	286,317	383,877	383,877	307,794
Contractuals	124,912	114,514	114,514	111,588
Debt Service	-	-	-	-
Commodities	34,731	60,146	41,048	36,630
Capital Improvements	-	328,417	-	-
Capital Outlay	-	-	19,098	19,098
Transfers Out	133,750	-	328,417	328,417
Total Emergency Management	579,710	886,954	886,954	803,527
Emergency Medical Services				
Personnel	15,506,124	17,963,253	17,238,540	15,867,031
Contractuals	3,319,002	3,180,180	3,522,748	3,454,460
Debt Service	-	-	-	-
Commodities	1,434,167	1,402,871	1,621,990	1,450,346
Capital Improvements	-	-	-	-
Capital Outlay	255,889	-	55,100	(256,289)
Transfers Out	256,289	-	4,175,390	4,175,390
Total Emergency Medical Services	20,771,470	22,546,304	26,613,768	24,690,938
Reg. Forensic Science Center				
Personnel	3,562,784	4,214,198	4,214,198	4,007,622
Contractuals	407,681	473,992	471,342	483,043
Debt Service	-	-	-	-
Commodities	334,569	427,329	389,979	383,159
Capital Improvements	-	-	-	-
Capital Outlay	-	-	315,066	(400)
Transfers Out	75,000	-	40,000	40,000
Total Regional Forensic Science Center	4,380,034	5,115,519	5,430,586	4,913,424
Department of Corrections				
Personnel	9,385,438	12,740,389	12,669,389	9,623,224
Contractuals	1,285,062	1,631,813	1,864,511	1,736,380
Debt Service	-	-	-	-
Commodities	769,391	816,023	629,588	496,678
Capital Improvements	-	247,776	-	-
Capital Outlay	-	-	24,737	24,737
Transfers Out	-	992,000	1,239,776	247,776
Total Department of Corrections	11,439,891	16,428,001	16,428,001	12,128,795
Sheriff's Office				
Personnel	47,207,094	49,608,786	51,489,061	51,489,058
Contractuals	14,742,569	16,641,829	16,188,452	14,732,069
Debt Service	-	-	-	-
Commodities	1,072,118	716,370	1,033,722	981,205
Capital Improvements	-	-	-	-
Capital Outlay	1,045,285	310,000	960,000	959,560
Transfers Out	1,321,638	21,000	446,000	434,327
Total Sheriff's Office	65,388,704	67,297,985	70,117,235	68,596,220
District Attorney				
Personnel	12,039,283	14,121,763	14,038,763	12,334,236
Contractuals	517,313	629,360	749,193	636,951
Debt Service	-	-	-	-
Commodities	72,826	137,828	130,414	102,806
Capital Improvements	-	-	-	-
Capital Outlay	-	-	12,581	12,530
Transfers Out	-	-	-	-
Total District Attorney	12,629,423	14,888,951	14,930,951	13,086,523



General Fund

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

For the month ending December 31, 2023, with comparative actuals ending December 31, 2022

	2022 YTD	2023 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Public Safety (Continued)				
District Court				
Personnel	72,102	89,605	91,616	74,890
Contractuals	3,440,921	3,407,945	3,958,964	3,886,613
Debt Service	-	-	-	-
Commodities	358,176	467,150	349,620	267,908
Capital Improvements	13,386	1,000	10,500	10,437
Capital Outlay	-	15,000	-	-
Transfers Out	-	-	-	-
Total District Court	3,884,586	3,980,700	4,410,700	4,239,848
Crime Prevention Fund				
Personnel	-	-	-	-
Contractuals	380,618	582,383	582,383	442,608
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Crime Prevention Fund	380,618	582,383	582,383	442,608
MABCD				
Personnel	3,341,234	4,040,389	4,044,517	3,451,142
Contractuals	4,462,337	4,295,618	4,298,591	4,131,259
Debt Service	-	-	-	-
Commodities	110,184	187,040	184,040	161,642
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	27,050
Transfers Out	86,659	84,614	8,492,684	8,492,684
Total MABCD	8,000,415	8,607,661	17,019,831	16,263,778
Courthouse Police				
Personnel	1,141,693	1,573,837	1,545,328	1,219,130
Contractuals	49,180	34,000	61,323	60,217
Debt Service	-	-	-	-
Commodities	20,056	27,192	21,192	13,602
Capital Improvements	-	178,210	-	-
Capital Outlay	24,515	-	7,186	2,509
Transfers Out	-	-	178,210	178,210
Total Courthouse Police	1,235,443	1,813,239	1,813,239	1,473,668
Public Works				
Budget Transfers - Local Sales Tax				
Personnel	-	-	-	-
Contractuals	-	-	-	-
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	19,093,588	19,237,061	19,575,493	19,575,493
Total Budget Transfers	19,093,588	19,237,061	19,575,493	19,575,493
Noxious Weeds				
Personnel	339,240	388,687	388,687	383,641
Contractuals	81,218	79,229	82,229	79,537
Debt Service	-	-	-	-
Commodities	77,495	99,629	96,629	92,859
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	82,008	82,008
Total Noxious Weeds	497,953	567,545	649,553	638,044



General Fund

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

For the month ending December 31, 2023, with comparative actuals ending December 31, 2022

	2022 YTD	2023 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Public Works (Continued)				
Storm Drainage				
Personnel	510,682	571,436	571,249	538,797
Contractuals	1,268,063	1,549,727	1,549,914	1,537,890
Debt Service	-	-	-	-
Commodities	5,000	2,700	2,700	940
Capital Improvements	-	1,360,187	-	-
Capital Outlay	-	-	-	-
Transfers Out	925,000	-	1,360,187	1,360,187
Total Storm Drainage	2,708,745	3,484,050	3,484,050	3,437,814
Environmental Resources				
Personnel	82,534	85,533	85,533	80,907
Contractuals	44,213	51,331	51,331	46,458
Debt Service	-	-	-	-
Commodities	1,484	2,331	2,331	1,691
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Environmental Resources	128,232	139,195	139,195	129,056
Public Services				
Community Programs				
Personnel	-	-	-	-
Contractuals	205,000	205,000	2,205,000	2,205,000
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Community Programs	205,000	205,000	2,205,000	2,205,000
COMCARE				
Personnel	3,266,695	3,691,016	3,691,016	3,567,724
Contractuals	981,848	993,746	994,596	970,747
Debt Service	-	-	-	-
Commodities	206,537	212,450	211,600	181,591
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	256,840	256,840
Total COMCARE	4,455,079	4,897,212	5,154,052	4,976,901
CDDO				
Personnel	-	-	-	-
Contractuals	1,946,715	1,956,590	1,956,590	1,956,589
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total CDDO	1,946,715	1,956,590	1,956,590	1,956,589
Department on Aging				
Personnel	88,042	115,354	115,354	92,489
Contractuals	2,647,629	2,357,058	2,395,308	2,299,462
Debt Service	-	-	-	-
Commodities	29,968	-	-	(2,985)
Capital Improvements	-	-	-	-
Capital Outlay	129,492	-	-	(129,492)
Transfers Out	130,000	29,131	29,131	4,161
Total Department on Aging	3,025,131	2,501,543	2,539,793	2,263,636



General Fund

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

For the month ending December 31, 2023, with comparative actuals ending December 31, 2022

	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Public Services (Continued)				
Health Department				
Personnel	3,625,457	4,356,992	4,356,992	3,831,073
Contractuals	798,186	835,125	858,387	721,543
Debt Service	-	-	-	-
Commodities	734,276	773,707	750,445	711,006
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	150,864	-	-	-
Total Health Department	5,308,783	5,965,824	5,965,824	5,263,622
Culture & Recreation				
Sedgwick County Parks Dept.				
Personnel	457,901	583,579	583,579	483,903
Contractuals	324,914	342,396	341,096	333,177
Debt Service	-	-	-	-
Commodities	217,619	212,683	213,983	206,348
Capital Improvements	-	691,267	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	691,267	691,267
Total Sedgwick County Parks Dept.	1,000,434	1,829,925	1,829,925	1,714,695
Sedgwick County Zoo				
Personnel	6,601,079	7,249,138	7,492,126	7,492,126
Contractuals	400,000	400,000	400,000	400,000
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Sedgwick County Zoo	7,001,079	7,649,138	7,892,126	7,892,126
Exploration Place				
Personnel	182,796	192,232	202,292	202,292
Contractuals	2,037,344	2,027,908	4,527,908	4,517,848
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Exploration Place	2,220,140	2,220,140	4,730,200	4,720,140
Community Programs				
Personnel	-	-	-	-
Contractuals	317,472	407,472	497,472	497,472
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Community Programs	317,472	407,472	497,472	497,472
Community Development				
Extension Council				
Personnel	-	-	-	-
Contractuals	825,481	825,481	825,481	825,481
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Extension Council	825,481	825,481	825,481	825,481



General Fund

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

For the month ending December 31, 2023, with comparative actuals ending December 31, 2022

	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Community Development (Continued)				
Economic Development				
Personnel	68,136	84,196	84,196	83,616
Contractuals	483,953	1,809,335	609,335	528,635
Debt Service	-	-	-	-
Commodities	760	9,500	9,500	41
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Economic Development	552,849	1,903,031	703,031	612,292
Community Programs				
Personnel	-	-	-	-
Contractuals	45,117	46,795	426,795	397,279
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Community Programs	45,117	46,795	426,795	397,279
Total Expenditures & Transfers Out	235,097,118	286,499,382	286,499,382	266,980,481
Net Change in Fund Balance	991,133	(26,214,412)	(26,214,412)	2,184,649
Actual Fund Balance, Beginning of Year	92,335,932	97,242,961	97,242,961	97,242,961
Ending Fund Balance	\$ 93,327,065	\$ 71,028,549	\$ 71,028,549	\$ 99,427,610



[Page Intentionally Left Blank]

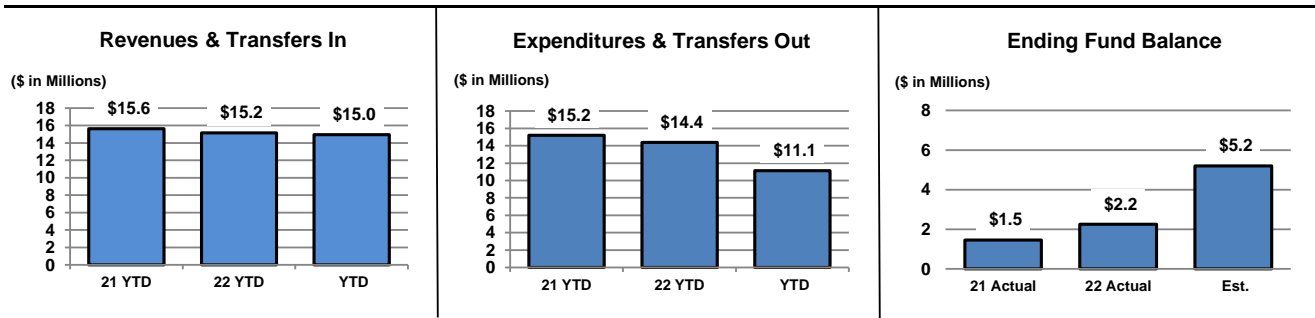


Budgetary Accounts

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.



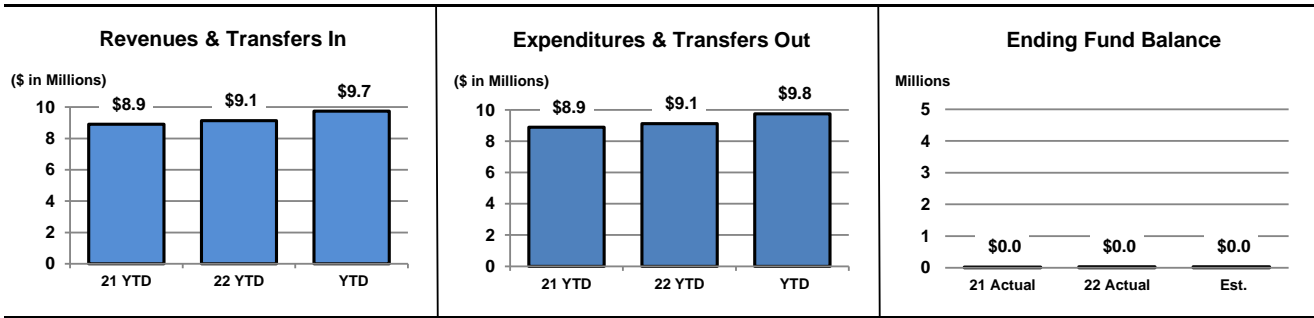
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2023, with comparative actuals ending December 31, 2022

	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 10,862,291	\$ 10,524,392	\$ 10,524,392	\$ 10,602,419
Back Prop. Taxes & Ref. Warrants	132,862	228,023	228,023	170,678
Special Assessment Prop. Taxes	339,874	308,816	308,816	401,165
Motor Vehicle Taxes	1,489,160	1,524,321	1,524,321	1,449,415
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	86,583	86,583	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Reimbursements	-	-	-	-
Use of Money & Property	-	57,266	57,266	-
Transfers In & Other Proceeds	2,333,071	2,476,565	2,476,565	2,329,388
Total Revenues & Transfers In	15,157,259	15,205,966	15,205,966	14,953,065
Expenditures & Transfers Out				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	1,650	20,000	20,000	11,850
Debt Service	14,388,808	15,035,014	15,035,014	11,133,908
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	14,390,458	15,055,014	15,055,014	11,145,758
Net Change in Fund Balance	766,801	150,952	150,952	3,807,307
Actual Beginning Fund Balance	1,454,392	2,246,983	2,246,983	2,246,983
Ending Fund Balance	\$ 2,221,193	\$ 2,397,935	\$ 2,397,935	\$ 6,054,290



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 December 31, 2023, with comparative actuals ending December 31, 2022

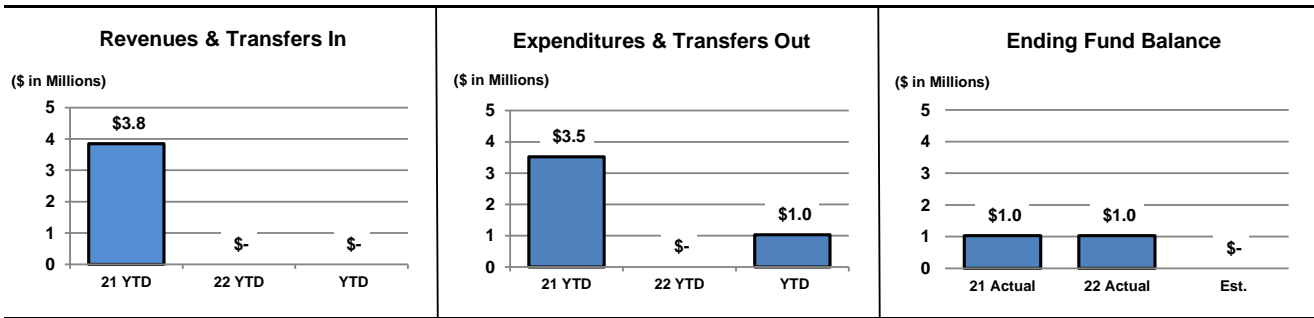
	2022 YTD	2023 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 8,006,077	\$ 8,496,356	\$ 8,496,356	\$ 8,545,391
Back Prop. Taxes & Ref. Warrants	89,894	168,077	168,077	124,508
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	1,026,317	1,125,520	1,125,520	1,064,968
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	348,587	348,587	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	9,122,288	10,138,540	10,138,540	9,734,867
Expenditures & Transfers Out				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	9,112,788	10,289,953	10,289,953	9,756,226
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	9,112,788	10,289,953	10,289,953	9,756,226
Net Change in Fund Balance	9,500	(151,413)	(151,413)	(21,359)
Actual Beginning Fund Balance	21,359	30,859	30,859	30,859
Ending Fund Balance	\$ 30,859	\$ (120,554)	\$ (120,554)	\$ 9,500



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 December 31, 2023, with comparative actuals ending December 31, 2022

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

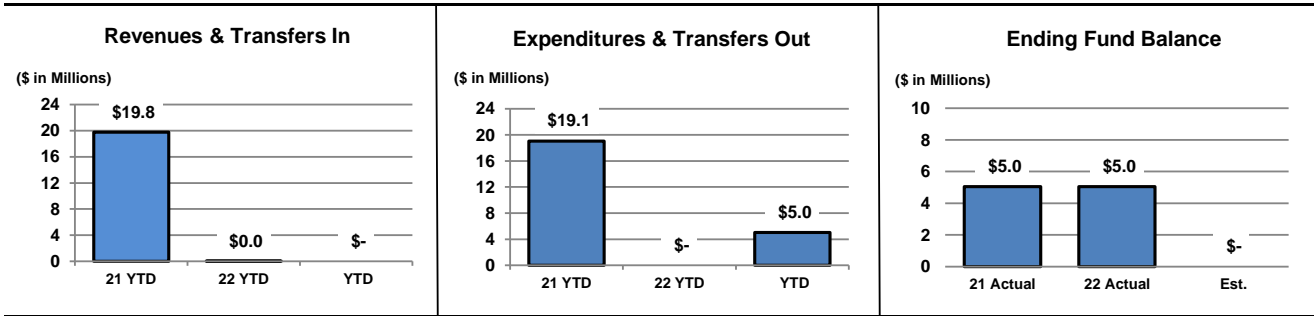


Emergency Medical Services

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 December 31, 2023, with comparative actuals ending December 31, 2022

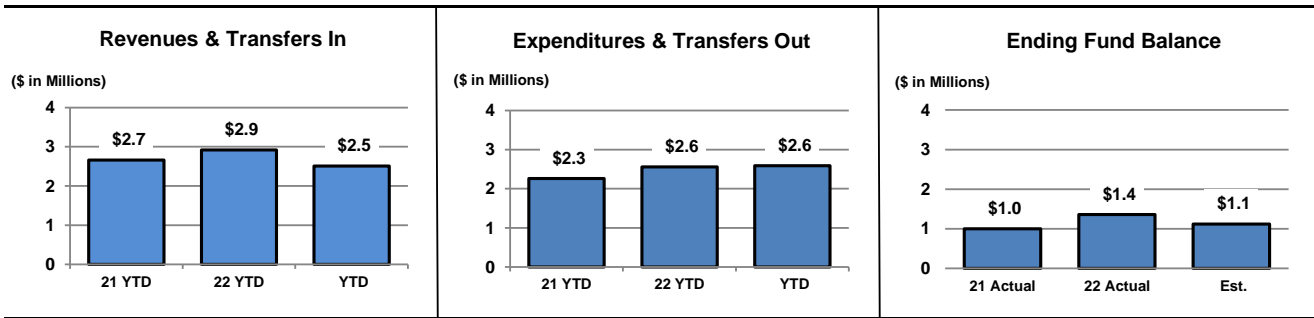
	2022 YTD	2023 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	353	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	353	-	-	-
Expenditures & Transfers Out				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	-	868,738	868,738	868,738
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	4,175,390	4,175,390	4,175,390
Total Expenditures & Transfers Out	-	5,044,128	5,044,128	5,044,128
Net Change in Fund Balance	353	(5,044,128)	(5,044,128)	(5,044,128)
Actual Beginning Fund Balance	5,044,128	5,044,128	5,044,128	5,044,128
Ending Fund Balance	\$ 5,044,481	\$ -	\$ -	\$ -



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 December 31, 2023, with comparative actuals ending December 31, 2022

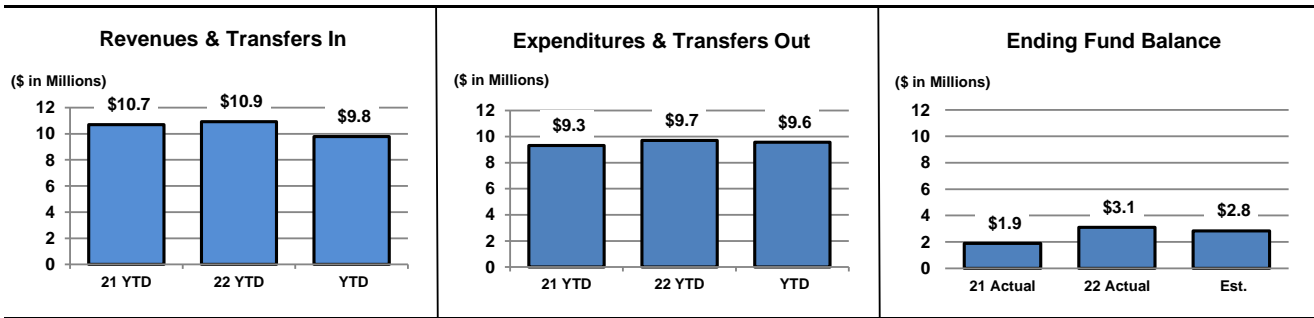
	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 2,572,434	\$ 2,099,093	\$ 2,099,093	\$ 2,113,871
Back Prop. Taxes & Ref. Warrants	27,033	54,008	54,008	38,852
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	302,466	359,997	359,997	341,015
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	16,998	21,626	21,626	16,841
Fines & Forfeitures	-	-	-	-
Miscellaneous	222	4,762	4,762	1,804
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	2,919,154	2,539,486	2,539,486	2,512,382
Expenditures & Transfers Out				
Personnel	\$ 740,116	\$ 838,090	\$ 838,090	\$ 763,245
Contractuals	1,601,240	1,821,833	1,819,713	1,604,658
Debt Service	-	-	-	-
Commodities	33,783	59,327	61,447	26,097
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	181,807	323,794	323,794	195,638
Total Expenditures & Transfers Out	2,556,947	3,043,044	3,043,044	2,589,638
Net Change in Fund Balance	362,207	(503,558)	(503,558)	(77,256)
Actual Beginning Fund Balance	1,000,550	1,362,757	1,362,757	1,362,757
Ending Fund Balance	\$ 1,362,757	\$ 859,199	\$ 859,199	\$ 1,285,501



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 December 31, 2023, with comparative actuals ending December 31, 2022

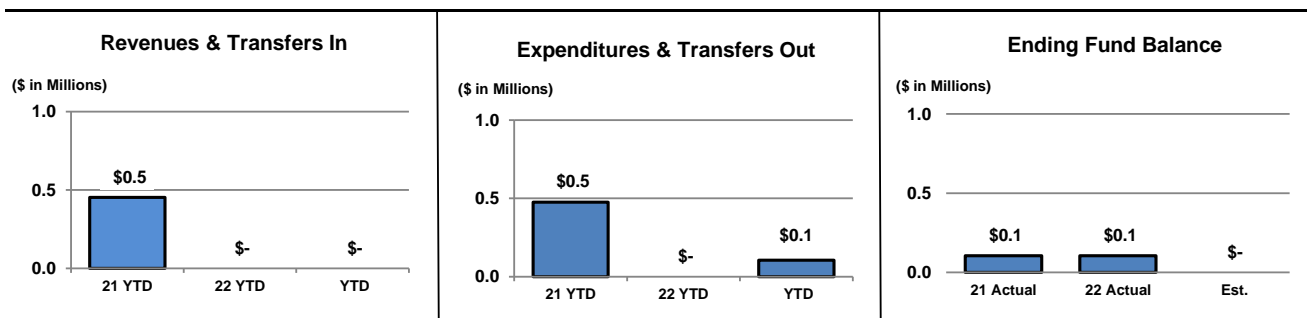
	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts	Annual Budgeted Amounts	YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 5,283,818	\$ 4,013,547	\$ 4,013,547	\$ 4,045,601
Back Prop. Taxes & Ref. Warrants	51,844	110,929	110,929	78,498
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	648,548	738,629	738,629	701,738
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	15,600	22,253	22,253	19,650
Intergovernmental	4,868,871	5,156,483	5,156,483	4,873,905
Charges for Services	-	-	-	-
Fines & Forfeitures	-	100	100	-
Miscellaneous	35,195	22,323	22,323	11,548
Reimbursements	29,116	27,309	27,309	47,804
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	10,932,992	10,091,573	10,091,573	9,778,744
Expenditures & Transfers Out				
Personnel	\$ 5,174,712	\$ 6,803,725	\$ 6,803,725	\$ 5,050,271
Contractuals	4,144,119	4,551,141	4,468,596	4,154,230
Debt Service	-	-	-	-
Commodities	377,565	412,672	420,425	290,214
Capital Improvements	-	-	-	-
Capital Outlay	-	-	74,792	74,792
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	9,696,397	11,767,538	11,767,538	9,569,507
Net Change in Fund Balance	1,236,596	(1,675,966)	(1,675,966)	209,238
Actual Beginning Fund Balance	1,884,350	3,119,527	3,119,527	3,119,527
Ending Fund Balance	\$ 3,120,946	\$ 1,443,561	\$ 1,443,561	\$ 3,328,765



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 December 31, 2023, with comparative actuals ending December 31, 2022

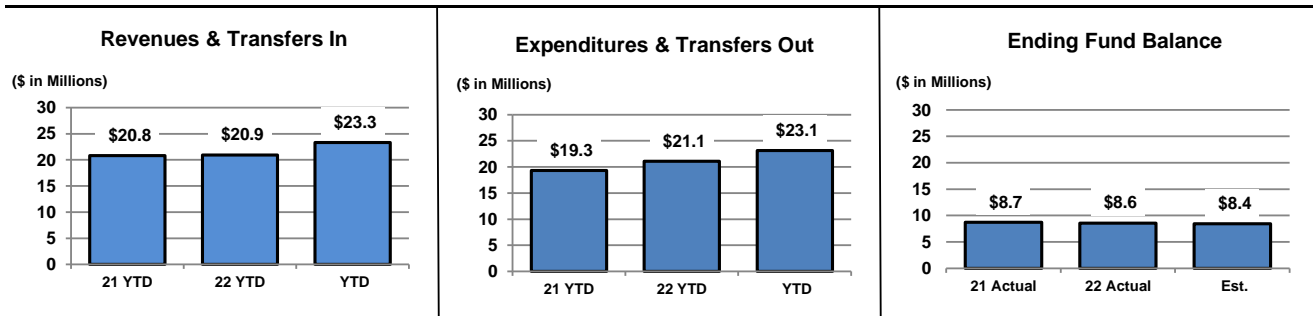
	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales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



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 December 31, 2023, with comparative actuals ending December 31, 2022

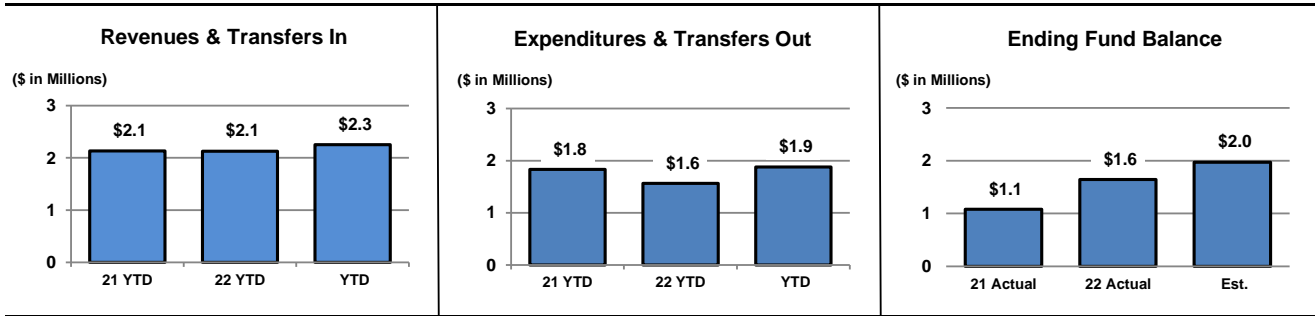
	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 18,183,302	\$ 19,022,391	\$ 19,022,391	\$ 19,309,867
Back Prop. Taxes & Ref. Warrants	(174,065)	272,644	272,644	262,650
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	1,921,773	2,100,831	2,100,831	1,998,228
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	9,975	9,169	9,169	10,200
Intergovernmental	-	-	-	-
Charges for Services	738,023	804,959	804,959	1,019,214
Fines & Forfeitures	-	-	-	-
Miscellaneous	3,028	51,185	51,185	18,160
Reimbursements	7,440	-	-	1,252
Use of Money & Property	245,623	6,635	6,635	718,105
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	20,935,098	22,267,814	22,267,814	23,337,676
Expenditures & Transfers Out				
Personnel	\$ 16,483,840	\$ 16,439,442	\$ 17,011,266	\$ 17,010,460
Contractuals	1,842,869	4,581,202	4,088,378	3,915,949
Debt Service	686,191	1,372,375	1,147,933	1,108,616
Commodities	721,872	829,026	904,026	783,665
Capital Improvements	-	-	-	-
Capital Outlay	-	250,000	246,000	245,907
Transfers Out	1,334,883	-	74,442	74,442
Total Expenditures & Transfers Out	21,069,654	23,472,045	23,472,045	23,139,039
Net Change in Fund Balance	(134,556)	(1,204,231)	(1,204,231)	198,637
Actual Beginning Fund Balance	8,706,120	8,571,564	8,571,564	8,571,564
Ending Fund Balance	\$ 8,571,564	\$ 7,367,333	\$ 7,367,333	\$ 8,770,201



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 December 31, 2023, with comparative actuals ending December 31, 2022

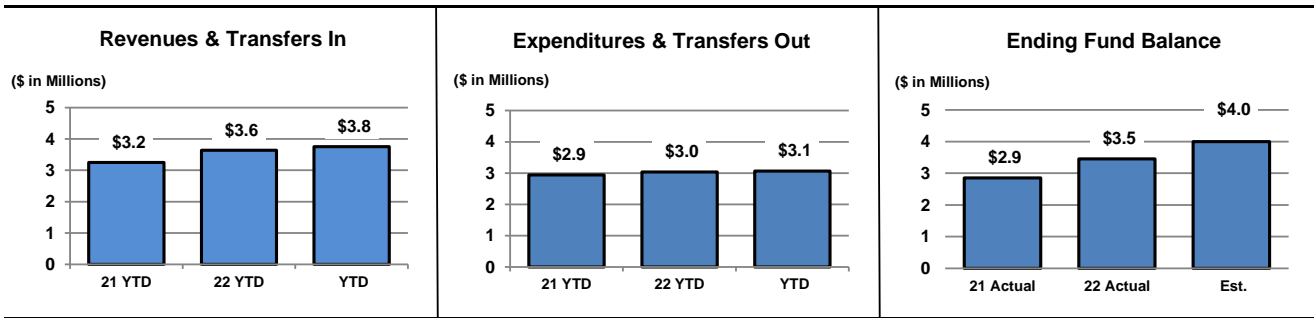
	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	20,570	57,243	57,243	57,393
Intergovernmental	-	-	-	-
Charges for Services	2,107,687	2,118,948	2,118,948	2,193,390
Fines & Forfeitures	-	-	-	-
Miscellaneous	70	221	221	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	<u>2,128,327</u>	<u>2,176,412</u>	<u>2,176,412</u>	<u>2,250,783</u>
Expenditures & Transfers Out				
Personnel	\$ 894,947	\$ 951,283	\$ 951,283	\$ 862,541
Contractuals	604,980	1,306,554	1,306,554	961,980
Debt Service	-	-	-	-
Commodities	62,422	79,165	79,165	54,493
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	<u>1,562,348</u>	<u>2,337,002</u>	<u>2,337,002</u>	<u>1,879,014</u>
Net Change in Fund Balance	<u>565,978</u>	<u>(160,590)</u>	<u>(160,590)</u>	<u>371,769</u>
Actual Beginning Fund Balance	1,080,186	1,646,165	1,646,165	1,646,165
Ending Fund Balance	<u>\$ 1,646,164</u>	<u>\$ 1,485,575</u>	<u>\$ 1,485,575</u>	<u>\$ 2,017,934</u>



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 December 31, 2023, with comparative actuals ending December 31, 2022

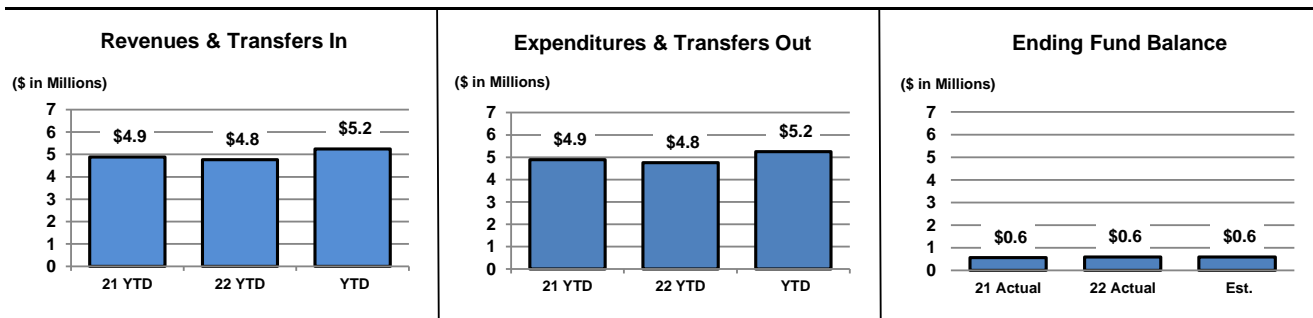
	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	3,575,468	3,521,752	3,521,752	3,574,388
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	189	479	479	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	83	761	761	-
Reimbursements	-	-	-	-
Use of Money & Property	63,122	1,279	1,279	184,099
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	3,638,862	3,524,271	3,524,271	3,758,486
Expenditures & Transfers Out				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	2,314,988	2,518,432	2,423,072	2,287,886
Debt Service	-	-	-	-
Commodities	72,269	55,968	151,328	125,640
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	648,846	651,308	651,308	651,308
Total Expenditures & Transfers Out	3,036,103	3,225,708	3,225,708	3,064,833
Net Change in Fund Balance	602,759	298,563	298,563	693,653
Actual Beginning Fund Balance	2,856,198	3,458,571	3,458,571	3,458,571
Ending Fund Balance	\$ 3,458,957	\$ 3,757,134	\$ 3,757,134	\$ 4,152,224



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. For 2023, a transfer of \$374,395 from the General Fund to the Auto License Fund was necessary to balance the fund due to reduced revenues.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2023, with comparative actuals ending December 31, 2022

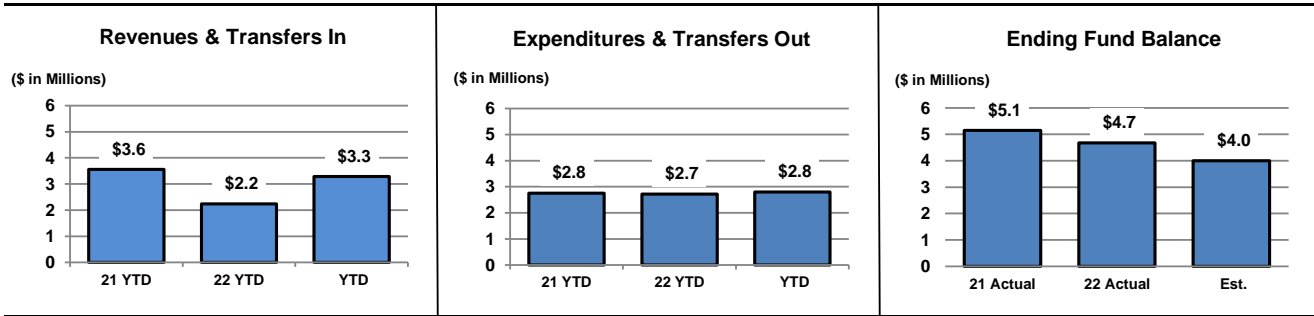
	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	31,325	34,000	34,000	29,750
Charges for Services	4,679,507	5,095,630	5,095,630	4,773,434
Fines & Forfeitures	-	-	-	-
Miscellaneous	18,482	8,190	8,190	4,377
Reimbursements	-	-	-	-
Use of Money & Property	37,504	-	-	60,303
Transfers In & Other Proceeds	-	-	-	374,295
Total Revenues & Transfers In	4,766,818	5,137,820	5,137,820	5,242,160
Expenditures & Transfers Out				
Personnel	\$ 3,502,457	\$ 4,558,428	\$ 4,519,429	\$ 3,925,280
Contractuals	1,203,738	1,194,634	1,232,352	1,231,133
Debt Service	-	-	-	-
Commodities	43,622	41,000	36,430	34,934
Capital Improvements	288	-	50,813	50,813
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	4,750,105	5,794,062	5,839,025	5,242,160
Net Change in Fund Balance	16,713	(656,241)	(701,205)	(0)
Actual Beginning Fund Balance	570,313	587,026	587,026	587,026
Ending Fund Balance	\$ 587,026	\$ (69,215)	\$ (114,179)	\$ 587,026



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 December 31, 2023, with comparative actuals ending December 31, 2022

	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	1,954,830	2,606,440	3,100,612	2,957,062
Charges for Services	255,775	300,000	300,000	301,810
Fines & Forfeitures	-	-	-	-
Miscellaneous	12,902	-	-	9,174
Reimbursements	18,838	22,500	22,500	17,933
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	2,242,345	2,928,940	3,423,112	3,285,979
Expenditures & Transfers Out				
Personnel	\$ 1,326,809	\$ 1,745,516	\$ 1,840,138	\$ 1,439,820
Contractuals	1,381,608	1,703,309	1,863,129	1,292,096
Debt Service	-	-	-	-
Commodities	11,274	24,700	264,430	66,427
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	2,719,691	3,473,525	3,967,697	2,798,343
Net Change in Fund Balance	(477,345)	(544,585)	(544,585)	487,636
Actual Beginning Fund Balance	5,148,408	4,671,062	4,671,062	4,671,062
Ending Fund Balance	\$ 4,671,063	\$ 4,126,477	\$ 4,126,477	\$ 5,158,698

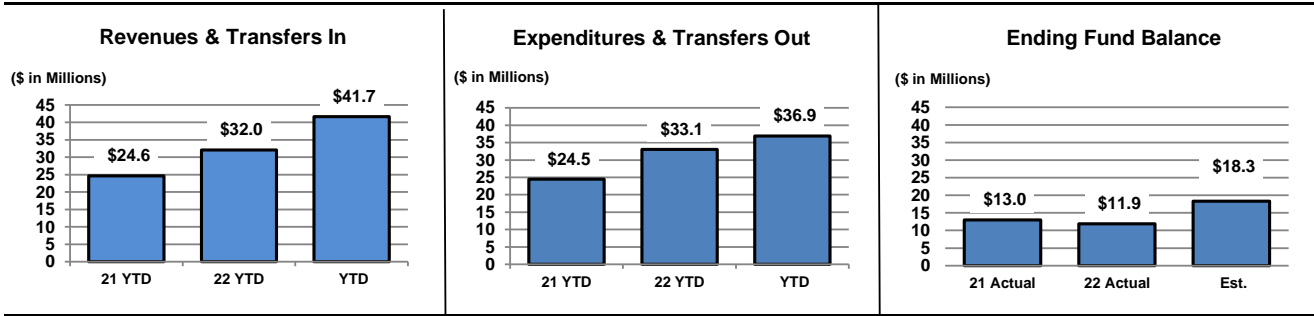


COMCARE Grants

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.



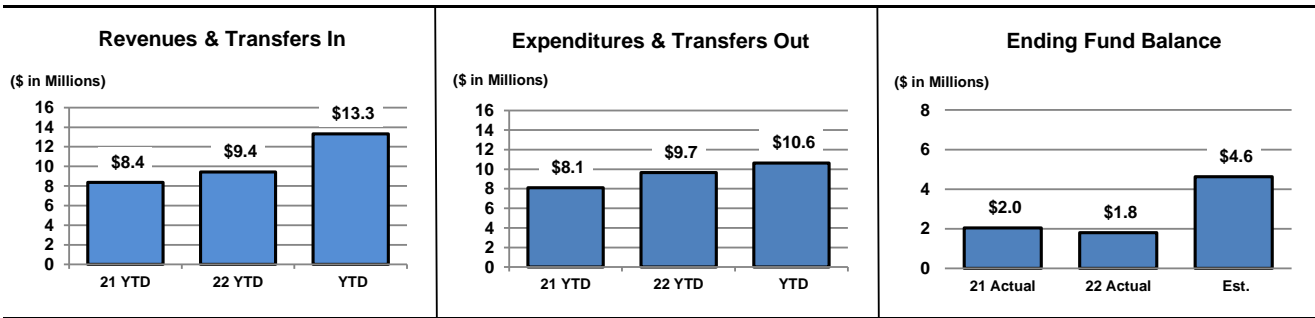
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2023, with comparative actuals ending December 31, 2022

	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	14,104,555	14,223,068	21,095,369	14,279,562
Charges for Services	17,202,569	30,415,755	30,425,388	27,187,434
Fines & Forfeitures	-	-	-	-
Miscellaneous	15,435	675	8,660	22,225
Reimbursements	33,304	39,278	39,278	19,803
Use of Money & Property	7,300	7,500	7,500	10,446
Transfers In & Other Proceeds	683,377	153,315	153,315	153,315
Total Revenues & Transfers In	32,046,538	44,839,591	51,729,510	41,672,785
Expenditures & Transfers Out				
Personnel	\$ 24,494,033	\$ 33,931,581	\$ 39,455,682	\$ 29,483,376
Contractuals	8,461,477	13,354,893	14,367,844	6,916,113
Debt Service	-	-	-	-
Commodities	130,415	717,381	800,582	332,927
Capital Improvements	-	-	-	-
Capital Outlay	-	-	191,301	178,184
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	33,085,925	48,003,855	54,815,409	36,910,600
Net Change in Fund Balance	(1,039,387)	(3,164,264)	(3,085,899)	4,762,184
Actual Beginning Fund Balance	12,955,612	11,916,225	11,916,225	11,916,225
Ending Fund Balance	\$ 11,916,225	\$ 8,751,961	\$ 8,830,326	\$ 16,678,409



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.



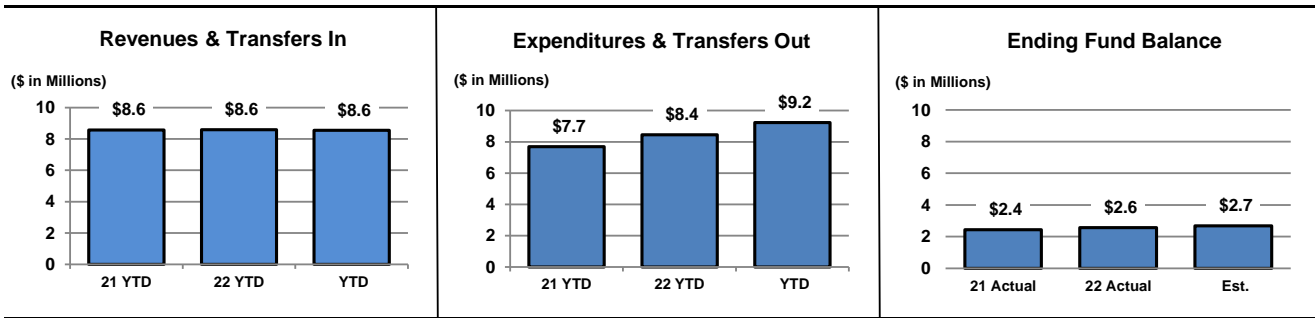
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2023, with comparative actuals ending December 31, 2022

	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	9,108,381	9,740,089	10,284,656	12,806,067
Charges for Services	301,286	318,054	318,054	470,158
Fines & Forfeitures	-	-	-	-
Miscellaneous	4,273	5,647	5,647	28,403
Reimbursements	4,588	8,540	8,540	10,039
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	992,000	992,000	-
Total Revenues & Transfers In	9,418,528	11,064,329	11,608,897	13,314,666
Expenditures & Transfers Out				
Personnel	\$ 7,927,191	\$ 9,823,002	\$ 10,302,540	\$ 9,096,641
Contractuals	1,541,362	1,852,661	1,877,619	1,326,675
Debt Service	-	-	-	-
Commodities	196,525	228,100	268,172	209,281
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	9,665,078	11,903,763	12,448,331	10,632,597
Net Change in Fund Balance	(246,550)	(839,434)	(839,434)	2,682,070
Actual Beginning Fund Balance	2,041,055	1,794,505	1,794,505	1,794,505
Ending Fund Balance	\$ 1,794,505	\$ 955,071	\$ 955,071	\$ 4,476,575



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.



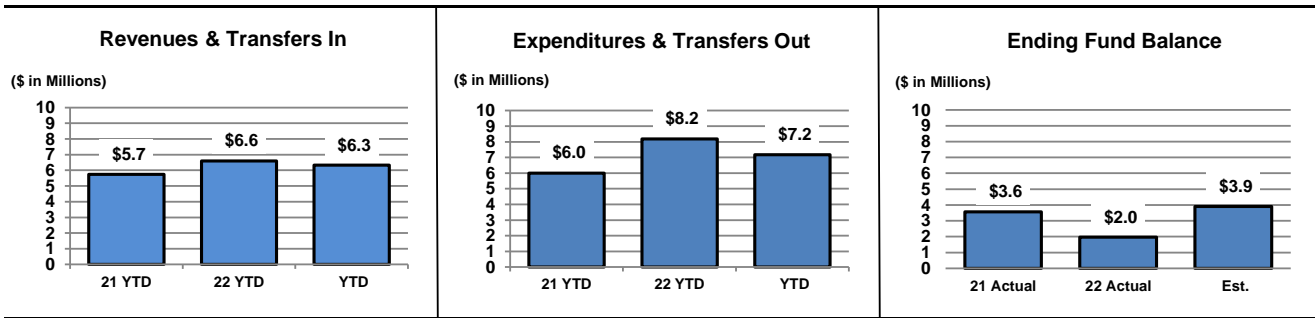
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
 For the month ending December 31, 2023, with comparative actuals ending December 31, 2022

	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	7,663,909	8,813,974	10,848,503	7,701,102
Charges for Services	737,102	897,800	897,800	632,852
Fines & Forfeitures	-	-	-	-
Miscellaneous	7,475	193	193	26,280
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	181,807	352,925	357,532	199,800
Total Revenues & Transfers In	8,590,293	10,064,893	12,104,029	8,560,033
Expenditures & Transfers Out				
Personnel	\$ 2,297,862	\$ 3,257,576	\$ 3,352,957	\$ 2,448,052
Contractuals	5,901,940	6,927,615	8,782,796	6,599,335
Debt Service	-	-	-	-
Commodities	247,730	194,960	359,121	182,746
Capital Improvements	-	-	-	-
Capital Outlay	-	75,000	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	8,447,533	10,455,151	12,494,874	9,230,134
Net Change in Fund Balance	142,760	(390,259)	(390,845)	(670,101)
Actual Beginning Fund Balance	2,437,271	2,580,031	2,580,031	2,580,031
Ending Fund Balance	\$ 2,580,031	\$ 2,189,772	\$ 2,189,186	\$ 1,909,930



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 December 31, 2023, with comparative actuals ending December 31, 2022

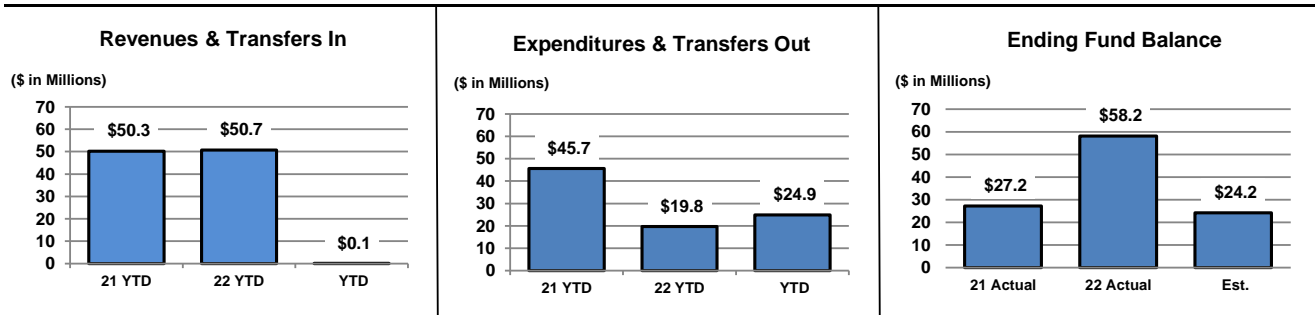
	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	6,153,371	6,329,103	10,934,538	5,968,150
Charges for Services	421,377	462,240	462,240	329,764
Fines & Forfeitures	-	-	-	-
Miscellaneous	1,498	470	470	676
Reimbursements	18,698	12,200	12,200	24,852
Use of Money & Property	262	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	6,595,206	6,804,012	11,409,447	6,323,443
Expenditures & Transfers Out				
Personnel	\$ 4,884,138	\$ 6,508,265	\$ 7,178,937	\$ 5,103,373
Contractuals	2,746,010	1,463,656	3,053,425	1,609,471
Debt Service	-	-	-	-
Commodities	501,952	778,202	1,101,711	439,248
Capital Improvements	-	-	1,084,030	13,665
Capital Outlay	14,672	-	121,851	25
Transfers Out	44,065	-	-	-
Total Expenditures & Transfers Out	8,190,837	8,750,123	12,539,954	7,165,782
Net Change in Fund Balance	(1,595,631)	(1,946,111)	(1,130,507)	(842,339)
Actual Beginning Fund Balance	3,562,390	1,966,759	1,966,759	1,966,759
Ending Fund Balance	\$ 1,966,759	\$ 20,648	\$ 836,252	\$ 1,124,420



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 December 31, 2023, with comparative actuals ending December 31, 2022

	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	50,705,557	-	40,000,000	60,000
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	50,705,557	-	40,000,000	60,000
Expenditures & Transfers Out				
Personnel	\$ 4,751,898	\$ 11,969,361	\$ 3,756,888	\$ 3,756,888
Contractuals	11,283,289	-	4,506,060	2,412,683
Debt Service	-	-	-	-
Commodities	1,075,979	-	604,644	894,285
Capital Improvements	2,068,310	-	6,603,172	17,803,195
Capital Outlay	-	-	43,500	43,500
Transfers Out	576,751	-	-	-
Total Expenditures & Transfers Out	19,756,227	11,969,361	15,514,264	24,910,550
Net Change in Fund Balance	30,949,330	(11,969,361)	24,485,736	(24,850,550)
Actual Beginning Fund Balance	27,240,529	58,189,859	58,189,859	58,189,859
Ending Fund Balance	\$ 58,189,859	\$ 46,220,498	\$ 82,675,595	\$ 33,339,308

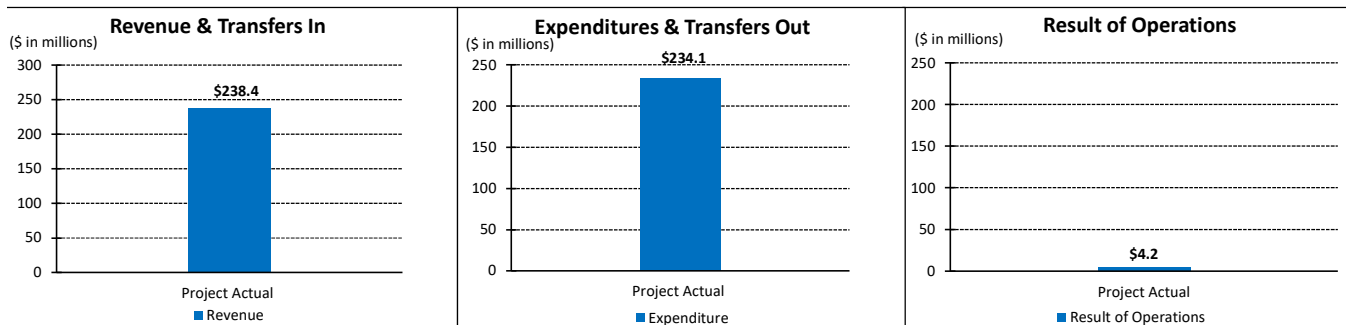


INTRUST Bank Arena - Subfund

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

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

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



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

	Total Project				
	Budget		FY '05-FY '22 Amounts	FY 2023 Amounts	Total Amounts
	Original	Revised			
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Intergovernmental revenue	\$ -	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
Charges for service	-	-	11,856,441	1,152,499	\$ 13,008,940
Miscellaneous	-	-	842,079	-	\$ 842,079
Reimbursements	-	-	1,765,367	415,000	\$ 2,180,367
Other proceeds	-	-	7,389,496	259,079	\$ 7,648,575
Total revenues & transfers in	184,528,042	205,500,000	238,391,288	1,826,577	240,217,865
Expenditures & transfers out					
Arena A & E Services	11,229,042	13,642,034	13,642,034	-	\$ 13,642,034
Land Acquisition & Demolition	20,000,000	17,000,545	16,993,976	-	\$ 16,993,976
Site Costs	7,460,000	-	-	-	\$ -
Parking	-	5,313,079	5,201,116	-	\$ 5,201,116
Infrastructure	4,000,000	7,097,966	7,097,966	-	\$ 7,097,966
Construction	77,000,000	141,822,940	141,822,940	-	\$ 141,822,940
Contingency	7,700,000	-	-	-	\$ -
Pavilions	9,128,000	6,072,455	6,072,455	-	\$ 6,072,455
Operations Reserve	48,011,000	8,739,817	1,986,795	-	\$ 1,986,795
Project Management & Planning	-	5,232,168	5,232,168	-	\$ 5,232,168
Kansas Pavilions - Construct Restroom/Showers	-	181,032	181,032	-	\$ 181,032
Kansas Pavilions - Paving	-	402,791	402,791	-	\$ 402,791
Arena Operations	-	3,300,933	14,999,460	1,687,721	\$ 16,687,181
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
Total expenditures & transfers out	184,528,042	211,408,448	234,143,246	4,226,279	238,369,526
Ending fund balance			\$ 4,248,042		\$ 1,848,339

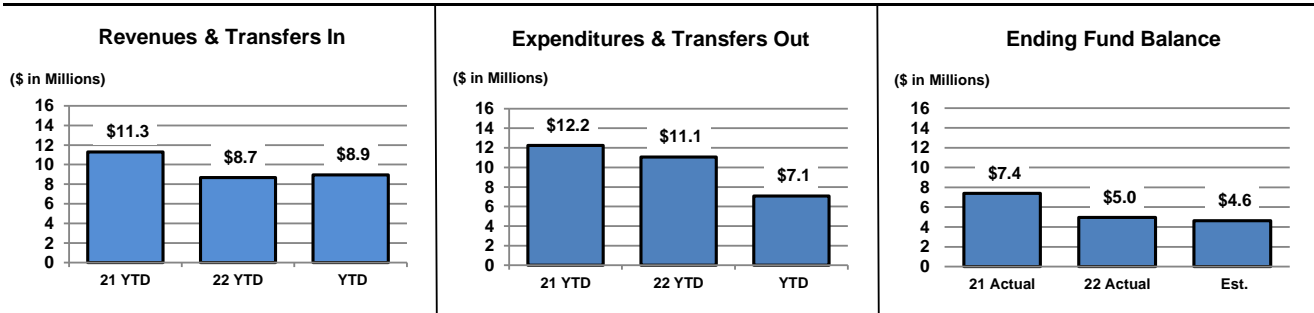


Fleet Management

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 December 31, 2023, with comparative actuals ending December 31, 2022

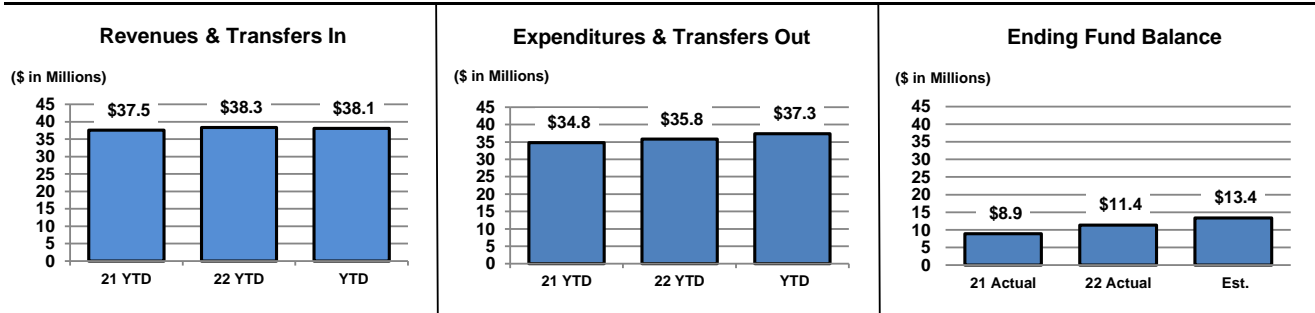
	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	8,460,344	8,521,842	8,521,842	8,625,494
Fines & Forfeitures	-	-	-	-
Miscellaneous	186,777	506,428	506,428	275,351
Reimbursements	45,270	45,734	45,734	45,734
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	8,692,391	9,074,003	9,074,003	8,946,578
Expenditures & Transfers Out				
Personnel	\$ 982,315	\$ 1,153,749	\$ 1,153,749	\$ 1,089,654
Contractuals	731,687	948,722	942,102	810,193
Debt Service	-	-	-	-
Commodities	4,203,994	3,578,500	4,264,719	3,871,629
Capital Improvements	-	-	-	-
Capital Outlay	1,808,097	6,492,828	3,640,290	(878,729)
Transfers Out	3,344,631	-	2,172,939	2,172,939
Total Expenditures & Transfers Out	11,070,723	12,173,799	12,173,799	7,065,685
Net Change in Fund Balance	(2,378,333)	(3,099,796)	(3,099,796)	1,880,894
Actual Beginning Fund Balance	7,397,992	4,951,729	4,951,729	4,951,729
Ending Fund Balance	\$ 5,019,660	\$ 1,851,933	\$ 1,851,933	\$ 6,832,623



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.



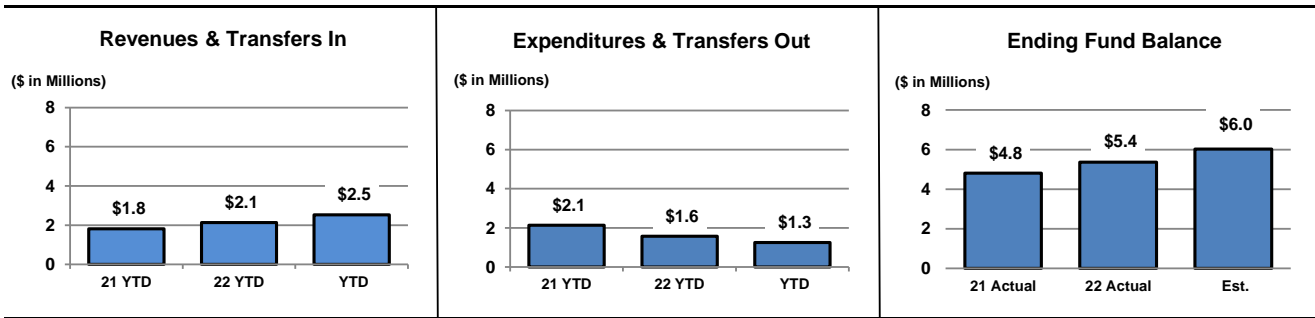
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2023, with comparative actuals ending December 31, 2022

	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	36,485,695	40,548,802	40,548,802	34,915,694
Fines & Forfeitures	-	-	-	-
Miscellaneous	1,589,970	1,676,436	1,676,436	2,512,662
Reimbursements	-	-	-	-
Use of Money & Property	232,644	5,470	5,470	647,344
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	<u>38,308,309</u>	<u>42,230,708</u>	<u>42,230,708</u>	<u>38,075,701</u>
Expenditures & Transfers Out				
Personnel	\$ 251,027	\$ 289,847	\$ 289,847	\$ 244,778
Contractuals	35,551,067	38,046,642	38,021,142	37,060,809
Debt Service	-	-	-	-
Commodities	-	-	25,500	25,500
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	<u>35,802,094</u>	<u>38,336,489</u>	<u>38,336,489</u>	<u>37,331,087</u>
Net Change in Fund Balance	<u>2,506,215</u>	<u>3,894,219</u>	<u>3,894,219</u>	<u>744,613</u>
Actual Beginning Fund Balance	<u>8,878,040</u>	<u>11,384,255</u>	<u>11,384,255</u>	<u>11,384,255</u>
Ending Fund Balance	<u>\$ 11,384,255</u>	<u>\$ 15,278,474</u>	<u>\$ 15,278,474</u>	<u>\$ 12,128,868</u>



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 December 31, 2023, with comparative actuals ending December 31, 2022

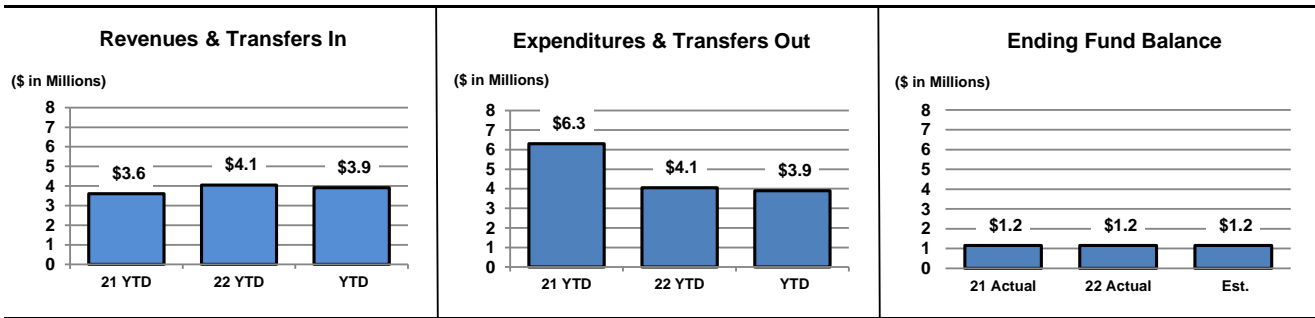
	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,966,224	2,147,478	2,147,478	2,142,372
Fines & Forfeitures	-	-	-	-
Miscellaneous	1,377	-	-	4,152
Reimbursements	79,520	15,693	15,693	92,655
Use of Money & Property	90,726	2,155	2,155	285,013
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	2,137,848	2,165,325	2,165,325	2,524,193
Expenditures & Transfers Out				
Personnel	\$ 175,284	\$ 262,699	\$ 262,699	\$ 173,353
Contractuals	1,326,908	1,902,626	1,847,626	1,031,741
Debt Service	-	-	-	-
Commodities	71,339	-	55,000	49,077
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	1,573,531	2,165,325	2,165,325	1,254,171
Net Change in Fund Balance	564,317	-	-	1,270,022
Actual Beginning Fund Balance	4,805,190	5,369,507	5,369,507	5,369,507
Ending Fund Balance	\$ 5,369,507	\$ 5,369,507	\$ 5,369,507	\$ 6,639,529



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 December 31, 2023, with comparative actuals ending December 31, 2022

	2022 YTD		2023 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	9,746	520	520	29,808
Reimbursements	159,714	41,301	41,301	948,090
Use of Money & Property	(24,455)	789	789	8,619
Transfers In & Other Proceeds	3,910,357	2,975,575	2,975,575	2,923,048
Total Revenues & Transfers In	4,055,362	3,018,185	3,018,185	3,909,564
Expenditures & Transfers Out				
Personnel	\$ 227,471	\$ 261,231	\$ 261,231	\$ 245,323
Contractuals	3,802,500	2,119,720	4,824,720	3,556,590
Debt Service	-	-	-	-
Commodities	25,391	16,388	106,388	99,033
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	4,055,362	2,397,339	5,192,339	3,900,946
Net Change in Fund Balance	0	620,845	(2,174,155)	8,619
Actual Beginning Fund Balance	1,156,255	1,156,255	1,156,255	1,156,255
Ending Fund Balance	\$ 1,156,255	\$ 1,777,100	\$ (1,017,900)	\$ 1,164,874



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. The project was anticipated to be completed in 2023 but is still under construction. 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 includes \$2.8 million in project funding, of which all funding is committed. It 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 Cherese Woods Benefit District, as well as numerous road and bridge projects.
- **2019:** Budgeted funding for the 2019 CIP totals \$52.0 million, with \$8.5 million committed and \$43.5 million available. Significant current projects include the County Administration Building, after the CIP amendment in 2023, one drainage project, and one bridge project.
- **2020:** Budgeted funding for the 2020 CIP totals \$6.0 million with \$3.4 million committed and \$2.5 million available. There is one facility project and numerous road and bridge projects remaining.
- **2021:** Budgeted funding for the 2021 CIP totals \$4.6 million with \$1.1 million committed and \$3.5 million available. Significant current projects include the Elections Building, replacing the Heating, Ventilation, and Air Conditioning (HVAC) at the Juvenile Residential Facility, one drainage project, and numerous road and bridge projects.
- **2022:** Budgeted funding for the 2022 CIP totals \$34.4 million with \$9.8 million committed and \$24.6 million available. Significant projects include the Community Crisis Center Expansion, the Household Hazardous Waste Facility Expansion, and numerous road and bridge project.
- **2023:** Budgeted funding for the 2023 CIP totals \$123.7 million with \$94.7 million committed and \$30.0 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 \$9.7 million committed and \$9.2 million remaining. Significant projects include remodeling the Main Courthouse and renovating the Adult Residential / Work Release. The final projects are estimated for completion in 2024.

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2005									
Facility									
57011-551	Operations Reserve	Ongoing	Special LST	-	-	-	-	-	TBD
Annual Total				-	-	-	-	-	
2012									
Facility									
14971-234	Relocate Fire Station 36	Completed	Cash	2,240,519	1,790,429	1,790,429	-	-	12/31/2012
Drainage									
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Construction	Cash	-	178,000	144,765	33,245	-	12/31/2023
Annual Total				2,240,519	1,968,429	1,935,184	33,245	-	
2013									
Facility									
17975-234	Update Master Control Adult Detention	Completed	Cash	2,022,322	2,806,434	2,806,434	-	-	12/31/2017
Annual Total				2,022,322	2,806,434	2,806,434	-	-	
2015									
Roads									
21534-231	R326 S Area Pkwy System Prelim Study	Completed	LST	500,000	500,000	454,500	45,500	-	12/31/2017
Bridges									
21567-403	B462 Bike/Ped Bridge/Repairs over WVCFC	Completed	Bond	8,430	562,001	562,000	1	-	12/31/2017
Annual Total				508,430	1,062,001	1,016,500	45,501	-	
2017									
Facility									
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	5,879,655	5,879,655	-	1,485	12/31/2017
Annual Total				5,500,000	5,879,655	5,879,655	-	1,485	
2018									
Roads									
21013-230	Cherese Woods Benefit District	Completed	Bond	-	605,000	441,098	163,902	-	3/1/2019
21486-231	R355 North Junction 1	Construction	LST	-	500,000	-	500,000	-	12/31/2023
21490-231	R343 Multi-Use Path, Rock-Derby to Mulv.	Completed	LST	-	250,000	228,146	21,854	-	8/1/2020
Annual Total				40,000	605,000	478,481	126,519	-	9/10/2018
Annual Total				40,000	1,960,000	1,147,725	812,275	-	



2019

Facility												
62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash	712,132	1,079,568	784,940	294,617	-	-	TBD		
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	173,833	42,906,746	-	39,960	TBD		
Drainage												
23002-230	D21 Design Ph 1 Drainage SW of Haysville	Construction	Cash	-	38,205	38,204	1	-	-	12/31/2023		
Bridges												
21461-231	B482 Redeck Hydraulic btwn 69th & 77th N	Completed	Bond	-	1,059,270	1,059,270	-	-	140,474	1/7/2020		
Annual Total				712,132	51,972,299	6,500,091	43,472,208	180,434				

2020

Facility										
91009-230	Energy Savings	Not Started	Cash	-	225,486	-	225,486	-	-	TBD
Roads										
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	LST	-	350,000	128,060	221,940	-	88,713	TBD
Bridges										
21461-231	B510 71st S btwn Webb & Greenwich pt 2	Completed	Bond	-	523,222	523,222	-	-	-	10/01/2021
21465-231	B504 Rehab on 151st W over Arkansas Riv	Completed	LST	-	55,000	55,000	-	-	-	11/28/2022
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 Nimescah	Construction	LST	-	50,000	44,756	5,244	-	4,858	8/31/2024
21479-231	B495 247th W btwn 77th & 85th N	Completed	Bond	-	691,379	549,050	142,328	-	-	3/24/2021
21505-231	B489 Hydraulic btwn 11th & 119th St. S	Completed	LST	200,000	899,995	418,855	481,140	-	-	3/19/2021
Annual Total				200,000	5,971,949	3,436,632	2,535,317	93,571		

2021

Facility										
33006-230	JRF HVAC System Replacement	Post-Construction Occupancy	Cash	-	366,253	70,697	295,556	-	46,027	8/31/2023
66001-230	County Elections Building	Not Started	Cash	-	3,000,000	1,920	2,998,080	-	1,920	TBD
Drainage										
23003-230	Spring Creek/Derby Erosion Design	Construction	Cash	-	75,000	74,850	150	-	4,496	12/31/2023
Roads										
21448-231	R360 77th N & Seneca Improvements	Completed	LST	-	429,201	429,201	-	-	-	8/30/2023



2021

Bridges

21476-231	B500 103rd S btwn 119th & 135th W	Completed	Bond	-	750,000	545,614	204,386	495,814	8/30/2023
Annual Total				-	4,620,454	1,122,282	3,498,172	548,257	

2022

Facility

11003-230	Emergency Communications Remodel	Post-Construction Occupancy	Bond / Cash	-	1,365,500	1,321,300	44,200	1,319,710	8/14/2023
17005-230	ADF Lock Replacement & Camera/Video Update	Completed	Cash	-	987,185	424,699	562,486	169,770	3/29/2023
31001-230	Community Crisis Center Expansion	Not Started	Bond	-	15,495,222	25,000	15,470,222	25,000	12/30/2024
31002-230	COMCARE Peer Housing	Not Started	Bond	-	599,607	-	599,607	-	12/31/2023
38001-230	Health Department Flooring at 1900 E 9th	Construction	Cash	-	196,421	25,701	170,720	-	12/31/2023
38002-230	Health Dept. West Clinic Remodel	Design	Bond	-	3,615,894	985,781	2,630,113	84,980	9/30/2024
43001-230	HHW Facility Expansion	Construction	Bond	-	1,177,795	73,698	1,104,097	-	3/30/2024
52002-230	Emergency Repairs at SCP	Completed	Cash	-	197,630	188,365	9,245	188,365	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	252,112	3/30/2024
91012-230	ADF Secondary Domestic Water Main Supply	Design	Bond	-	304,723	38,685	266,038	28,095	12/31/2023
91013-230	ADF Relocate Electrical Busway	Construction	Bond	-	603,274	539,470	63,804	49,996	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	72,617	3,014	72,617	8/15/2023

Roads

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
21445-231	R354 Ridge Rd Shldrs from 69th to 85th N	Design	LST	-	300,000	85,000	215,000	34,000	12/31/2025
21446-231	R353 Ridge Rd Shldrs from 53rd to 69th N	Design	LST	-	175,000	-	175,000	-	12/31/2024
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

Bridges

21438-231	B532 391st St W over S Fork Ninescan	Design	LST	-	320,000	15,900	304,100	-	TBD
21454-231	B509 215th St W btwn 31st S & MacArthur	Design	LST	-	150,000	44,500	105,500	21,738	12/31/2024



2022		2023						
21465-231	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	92,197	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
Annual Total				34,416,168	9,825,066	24,591,090	3,372,577	

2023		2023						
12004-230	EMS Post 4	Design	Cash	55,000	45,539	9,461	45,539	12/31/2024
12005-230	EMS Posts 2 & 4 Repairs	Design	Cash	81,509	-	81,509	-	12/31/2023
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	992,917	977,363	15,554	57,772	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 Bemm Clean & Rebuild	Design	Cash	97,300	-	97,300	-	11/1/2023
17007-230	ADF Dishwasher Exhaust Duct	Design	Cash	143,705	89,540	54,165	89,540	12/31/2023
33007-230	JDF Camera System Improvements	Design	Cash	247,776	6,930	240,846	-	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	218,285	86,079	9,365	12/30/2023
51002-230	West Red Brick Restroom at LAP	Design	Cash	386,903	16,512	370,391	16,512	12/30/2023
91002-230	Replace Roofs County Owned Buildings--16	Ongoing	Cash	614,548	523,021	91,528	49,837	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	403,058	125,308	335,077	12/30/2023
Drainage								
23001-230	D25 WVFC System Major Maint & Repair	Ongoing	Cash	4,217,687	2,782,737	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								
21015-230	Diy Creek Estates Benefit District	Construction	Bond	2,187,861	1,432,862	754,999	691,803	12/31/2023
21016-230	Draler Estates Benefit District	Advertising, Bidding, Contracting	Bond	931,000	913,545	931,000	47,790	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
21424-231	R377 Meridian from Ford - Seward & Main - 5th St	Not Started	LST	-	405,000	-	405,000	-	-	7/1/2025
21430-231	R374 ICWS at 21st & 167th St W	Design	LST	-	150,000	9,500	140,500	6,455	-	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	-	6/30/2024
21434-231	R370 Replace Signal at 47th & Oliver	Design	LST	-	50,000	49,720	280	46,601	-	12/31/2024
21435-231	R367 Webb btwn 79th & 87th S	Design	LST	-	800,000	60,900	739,100	60,900	-	12/31/2024
21436-231	R366 Stormwater Station 14 Repairs	Construction	LST	-	200,000	56,510	143,490	-	-	12/31/2023
21437-231	R363 135th W btwn 29th & 45th St N	Design	LST	-	245,000	245,000	-	39,200	-	12/31/2027
21445-231	R354 Ridge Rd Shldrs from 69th to 85th N	Design	LST	-	300,000	85,000	215,000	34,000	-	12/31/2025
21446-231	R353 Ridge Rd Shldrs from 53rd to 68th N	Design	LST	-	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	-	1,104,671	1,001,444	103,227	24,673	-	6/1/2024
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Ongoing	LST	990,000	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	3,395,633	104,367	838,814	-	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	10,500,000	75,135,967	68,553,801	6,582,166	9,434,172	-	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	200,000	1,556,277	956,142	600,135	106,509	-	TBD
Bridges										
21433-231	B511 Bridge-71st S btwn 119th & 135th W	Design	LST	-	79,000	79,000	-	-	-	12/31/2025
21440-231	B518 79th St. S. btwn West & Meridian	Advertising, Bidding, Contracting	LST	-	455,000	-	455,000	-	-	7/30/2024
21443-231	B503 21st S N btwn 391st & 407th St W	Design	LST	-	150,000	84,000	66,000	42,725	-	12/31/2026
21449-231	B517 Rehab 63rd St S over Arkansas River	Completed	LST	-	312,638	308,555	4,084	-	-	10/20/2022
21450-231	B516 Tracy btwn 103rd & Diagonal	Design	LST	-	86,000	80,000	6,000	27,422	-	12/31/2025
21451-231	B515 151st W btwn 101st & 109th N	Design	LST	-	190,000	67,000	123,000	37,520	-	12/31/2025
21452-231	B514 87th S btwn Seneca & Broadway	Design	LST	-	200,000	95,000	105,000	32,300	-	12/31/2025
21453-231	B512 Rehab on Zoo at MS Mitchell Floodway	Construction	LST	-	730,500	628,620	101,880	544,926	-	8/1/2024
21456-231	B502 Greenwch btwn 109th & 117th St N	Construction	LST	-	815,000	684,046	130,954	95,716	-	3/30/2024
21494-231	B485 151st St W over Ninescah-17	Construction	LST	350,000	5,037,800	4,657,542	380,258	480,913	-	8/31/2024

2023
 21510-231 B461 Special Bridge Inspect.& Engineering 2016+ Ongoing LST 50,000 150,000 80,107 69,893 32,728 TBD

Annual Total 14,662,798 123,741,679 94,696,736 29,958,489 15,570,139

ARPA

Facility	701604-26	703704-26	703705-26	703707-26						
Adult Residential / Work Release Renovation	ARPA				264,875	32,935	231,940	7,712	8/31/2023	
ADF Lock Replacement & Additional Cameras	ARPA				8,500,000	256,595	8,243,405	43,500	6/30/2024	
JDF Negative Pressure Room	ARPA			270,982	291,664	300,704	(9,040)	300,704	9/30/2023	
MCH Courthouse Remodel	ARPA			7,470,665	9,636,846	9,118,588	718,258	6,671,062	6/30/2024	
ARPA Total				7,741,647	18,893,385	9,708,822	9,184,563	7,022,998		
Total All Years				33,627,848	253,292,443	140,075,128	114,130,861	26,789,461		

Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
Summary Total by Fund					
Sales Tx Road / Bridge	48,430	18,091,600	8,112,281	10,882,864	1,375,881
Sales Tx Road / Bridge	-	1,963,194	1,667,280	295,914	794,772
Sales Tx Road / Bridge	-	572,659	572,659	-	-
Sales Tx Road / Bridge	12,790,000	99,278,846	84,578,115	14,700,730	12,389,323
Sales Tx Road / Bridge	600,000	4,604,671	4,397,077	207,594	863,487
Drainage	1,360,187	5,233,892	3,551,745	1,682,147	567,147
Arena Construction	-	-	-	-	-
Capital Improvements	-	81,469,626	10,784,204	70,685,422	480,483
Capital Improvements	-	1,365,500	1,321,300	44,200	1,319,710
Capital Improvements	11,087,584	21,819,071	15,381,645	6,437,427	1,975,650
Capital Improvements	7,741,647	18,893,385	9,708,822	9,184,563	7,022,998
Total All Funds	\$ 33,627,848	\$ 253,292,443	\$ 140,075,128	\$ 114,130,861	\$ 26,789,461

Summary Total by Project Type	Bridges	Drainage	Facility	Roads	Total All Project Types
Bridges	648,430				
Drainage	1,360,187				
Facility	18,829,231				
Roads	12,790,000				
Total All Project Types	\$ 33,627,848	\$ 253,292,443	\$ 140,075,128	\$ 114,130,861	\$ 26,789,461



[Page Intentionally Left Blank]



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 58 and 63). 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 55-60 of this report.

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

- Fund balances for the governmental funds totaled \$271 million, an increase of \$62 million since the end of 2022. The following table depicts the financial

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

Governmental Fund Type	December 31, 2023 Fund Balance	Change in Fund Balance
General	\$ 90,503,257	\$ 7,275,829
Fed/State Assistance	85,953,204	54,147,545
Public Building Commission	903,123	(587,598)
Debt Service	4,489,005	2,247,650
Debt Proceeds	4,153,710	(3,467,708)
Other	85,016,832	2,558,159
Totals	\$ 271,019,131	\$ 62,173,877

- Governmental funds revenues were \$478 million for the period ending December 31, 2023, an increase of \$42 million compared to December 31, 2022. Property tax revenue increased \$10 million. Investment revenue increased \$22 million as well. Charges for services increased \$18 million. Sales tax revenue decreased \$1 million.
- Governmental funds expenditures were \$405 million as of December 31, 2023, an increase of \$45 million from December 31, 2022. Public safety expenditures increased \$17 million and capital outlay expenditures increased \$13 million. Health and Welfare expenditures increased \$11 million. Culture and Recreation expenditures increased \$4 million. Debt service expenditures decreased \$2 million.
- The unrestricted fund balances of the governmental funds totaled \$141 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 is 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 totaled nearly \$133 million at December 31, 2023. Of this amount, \$131 million is invested in capital assets and \$2 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled \$44 million. Of this amount, \$14 million is invested in capital assets and \$30 million represents unrestricted net position.



SEDGWICK COUNTY, KANSAS

**Statement of Net Position
Proprietary Funds
December 31, 2023**

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
Assets		
Current assets:		
Cash, including investments	\$ 1,553,337	\$ 33,212,660
Accounts receivable	295,003	19,670
Prepays	-	304,000
Inventories, at cost	-	352,506
Total current assets	1,848,340	33,888,836
Noncurrent assets:		
Capital assets:		
Land	13,038,358	40,580
Buildings and improvements	172,407,864	8,319,354
Machinery and equipment	8,491,121	39,423,542
Construction in progress	6,396,662	-
Less accumulated depreciation	(69,413,531)	(33,645,649)
Total capital assets (net of accumulated depreciation)	130,920,474	14,137,827
Total assets	132,768,814	48,026,663
Liabilities		
Current liabilities:		
Accounts payable	-	202,577
Estimated claims costs payable	-	3,376,600
Total current liabilities	-	3,579,177
Noncurrent liabilities:		
Estimated claims costs payable	-	506,400
Total liabilities	-	4,085,577
Net position		
Investment in capital assets	130,920,474	14,137,827
Restricted for capital improvements and operations	-	-
Unrestricted	1,848,340	29,803,259
Total net position	132,768,814	43,941,086
Total liabilities and net position	\$ 132,768,814	\$ 48,026,663



SEDGWICK COUNTY, KANSAS

Balance Sheet

Governmental Funds

December 31, 2023

(with comparative totals for December 31, 2022)

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
Assets:			
Cash, including investments	\$ 82,215,215	\$ 90,642,660	\$ 18,184
Restricted investment	-	-	884,939
Advance receivable	1,335,531	-	-
Due from other funds	-	-	-
Due from other agencies	-	16,175	-
Accounts receivable	4,382,459	1,822,687	-
Property tax receivable	157,442,451	-	-
Sales tax receivable	3,256,084	-	-
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	37,446	35,090	-
Total assets	\$ 251,421,773	\$ 92,516,612	\$ 78,526,443
Liabilities:			
Accounts payable	1,673,286	477,825	-
Unearned revenue	-	-	77,623,320
Due to other funds	651,167	-	-
Advance payable	-	-	-
Due to other entities	-	1,350	-
Total liabilities	2,324,453	479,175	77,623,320
Deferred Inflows of Resources:			
Deferred property tax revenue	157,442,428	-	-
Unavailable revenue - accounts receivable	1,151,636	-	-
Deferred lease receivable	-	-	(77,623,320)
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	158,594,064	-	(77,623,320)
Fund balances:			
Nonspendable:			
Inventories	\$ 37,446	\$ 35,090	\$ -
Advance receivable	1,335,531	-	-
Prepaid items	1,952,173	-	-
Restricted:			
General Government	8,082,459	45,906,566	-
Debt Service	-	-	18,184
Public Safety	-	6,130,304	-
Public Works	-	-	-
Health and Welfare	-	-	-
Culture and Recreation	-	-	-
Community Development	-	4,181,436	884,939
Capital Outlay	-	-	-
Committed:			
Public Safety	-	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	3,521,921	-
Assigned:			
General Government	11,182,915	-	-
Public Safety	-	643,811	-
Public Works	-	-	-
Health and Welfare	-	25,522,582	-
Community Development	-	-	-
Capital Outlay	-	-	-
Unassigned	67,912,733	-	-
Total fund balance	90,503,257	85,953,204	903,123
Total liabilities, deferred inflows of resources and fund balances	\$ 251,421,774	\$ 86,432,379	\$ 903,123



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2023	2022
\$ 4,490,804	\$ 4,153,710	\$ 84,373,966	\$ 265,894,539	\$ 265,476,460
-	-	-	884,939	1,472,538
-	-	-	1,335,531	3,609,762
-	-	-	-	796,079
-	-	-	16,175	8,160
-	-	1,798	6,206,944	4,524,754
(17,020)	-	37,710,886	195,136,317	186,205,492
-	-	3,256,583	6,512,667	5,986,799
-	-	-	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	522,547	466,032
<u>\$ 7,425,618</u>	<u>\$ 4,153,710</u>	<u>\$ 125,793,244</u>	<u>\$ 559,837,400</u>	<u>\$ 554,201,967</u>
1,800	-	861,438	3,014,349	3,206,419
-	-	-	77,623,320	83,313,927
-	-	796,079	1,447,246	796,081
-	-	1,335,531	1,335,531	3,609,762
-	-	72,500	73,850	1,397,192
<u>1,800</u>	<u>-</u>	<u>3,065,548</u>	<u>83,494,296</u>	<u>92,323,381</u>
(17,021)	-	1,013,671	5,013,775	186,205,492
-	-	-	1,160,181	-
-	-	-	(77,623,320)	-
2,951,834	-	-	2,951,834	-
<u>2,934,813</u>	<u>-</u>	<u>1,013,671</u>	<u>(68,497,530)</u>	<u>186,205,492</u>
\$ -	\$ -	\$ 450,011	\$ 522,547	466,032
-	-	-	1,335,531	3,609,762
-	-	-	1,952,173	2,025,526
-	-	4,144,884	58,133,909	75,139,664
4,489,005	-	25,790	4,532,979	2,286,982
-	-	17,041,608	23,171,912	19,567,406
-	-	4,380,472	4,380,472	4,783,373
-	-	1,444,221	1,444,221	3,986,210
-	-	115,247	115,247	80,309
-	-	9,500	5,075,875	5,716,265
-	4,153,710	25,088,909	29,242,619	30,315,608
-	-	-	11,494	11,494
-	-	8,910,997	8,910,997	8,147,361
-	-	-	3,521,921	2,546,750
-	-	-	11,182,915	25,397,133
-	-	2,845,929	3,489,740	7,922,804
-	-	1,009,233	1,009,233	105,597
-	-	-	25,522,582	19,941,446
-	-	-	-	(7,401)
-	-	20,346,110	20,346,110	16,503,014
-	-	(796,079)	67,116,654	46,916,011
<u>4,489,005</u>	<u>4,153,710</u>	<u>85,016,832</u>	<u>271,019,131</u>	<u>275,461,346</u>
<u>\$ 7,425,618</u>	<u>\$ 4,153,710</u>	<u>\$ 89,096,051</u>	<u>\$ 286,015,897</u>	<u>\$ 553,990,218</u>



SEDGWICK COUNTY, KANSAS

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

For the Twelve Months ended December 31, 2023

(with comparative totals for the twelve months ended December 31, 2022)

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
Revenues			
Property taxes	\$ 158,311,401	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	19,357,692	-	-
Special assessments		-	-
Other taxes	206,359	37,500	-
Intergovernmental	641,402	109,215,081	-
Charges for services	32,264,319	29,260,930	493,334
Uses of money and property	21,202,440	43,602	1,407,894
Fines and forfeits	1,216,391	358,409	-
Licenses and permits	8,038,966	-	-
Other	<u>2,295,938</u>	<u>200,343</u>	<u>-</u>
Total revenues	<u>243,534,908</u>	<u>139,115,865</u>	<u>1,901,228</u>
Expenditures			
Current:			
General government	45,224,877	15,515,764	-
Public safety	136,897,717	12,540,087	-
Public works	2,754,250	32,480	-
Health and welfare	14,698,518	57,392,585	-
Cultural and recreation	14,124,913	131,415	-
Community Development	1,835,057	540,292	-
Debt service:			
Principal	-	-	640,000
Interest and fiscal charges	-	-	1,848,826
Capital outlay	-	-	-
Total expenditures	<u>215,535,332</u>	<u>86,152,623</u>	<u>2,488,826</u>
Excess (deficiency) of revenues over (under) expenditures	<u>27,999,576</u>	<u>52,963,242</u>	<u>(587,598)</u>
Other financing sources (uses)			
Transfers from other funds	4,516,746	1,184,303	-
Transfers to other funds	(25,240,493)	-	-
Premium from issuance of general obligation bonds	-	-	-
Issuance of general obligation bonds	-	-	-
Payment to refunded bond	-	-	-
Total other financing sources (uses)	<u>(20,723,747)</u>	<u>1,184,303</u>	<u>-</u>
Net change in fund balances	7,275,829	54,147,545	(587,598)
Fund balances, beginning of year	<u>83,227,428</u>	<u>31,805,659</u>	<u>1,490,721</u>
Fund balances, end of period	<u>\$ 90,503,257</u>	<u>\$ 85,953,204</u>	<u>\$ 903,123</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2023	2022
\$ 11,792,618	\$ -	\$ 38,625,186	\$ 208,729,205	\$ 198,528,763
-	-	3,574,388	3,574,388	3,575,468
-	-	19,357,692	38,715,384	37,569,104
401,165	-	-	401,165	339,874
-	-	198,992	442,851	513,204
-	-	5,344,652	115,201,135	125,931,498
-	-	9,904,458	71,923,041	53,585,704
-	-	1,251,980	23,905,916	2,209,861
-	-	-	1,574,800	444,533
-	-	87,243	8,126,209	9,394,491
-	-	2,463,707	4,959,988	3,565,888
<u>12,193,783</u>	<u>-</u>	<u>80,808,298</u>	<u>477,554,082</u>	<u>435,658,388</u>
-	23,465	5,997,723	66,761,829	66,543,815
-	-	26,066,740	175,504,544	158,340,336
-	-	11,448,202	14,234,932	13,422,131
-	-	3,195,213	75,286,316	64,030,785
-	-	44,559	14,300,887	10,365,740
-	-	9,756,226	12,131,575	11,066,151
-	1,013,745	1,052,517	2,706,262	1,255,882
11,144,308	-	56,099	13,049,233	16,307,798
-	-	31,337,306	31,337,306	18,647,700
<u>11,144,308</u>	<u>1,037,210</u>	<u>88,954,585</u>	<u>405,312,884</u>	<u>359,980,338</u>
<u>1,049,475</u>	<u>(1,037,210)</u>	<u>(8,146,287)</u>	<u>72,241,198</u>	<u>75,678,050</u>
1,198,175	-	15,986,642	22,885,866	12,109,536
-	(2,430,498)	(5,757,004)	(33,427,995)	(12,675,262)
-	-	-	-	24,552
-	-	-	-	2,623,587
-	-	474,808	474,808	-
<u>1,198,175</u>	<u>(2,430,498)</u>	<u>10,704,446</u>	<u>(10,067,321)</u>	<u>2,082,413</u>
2,247,650	(3,467,708)	2,558,159	62,173,877	77,760,463
<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>\$ 85,016,832</u>	<u>\$ 271,019,131</u>	<u>\$ 275,461,346</u>



SEDGWICK COUNTY, KANSAS

**Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Twelve Months ended December 31, 2023**

	Business-type Activity - <u>Enterprise Fund</u> Arena Fund	Governmental Activities - <u>Internal</u> Service Funds
Operating revenues:		
Charges for services	\$ 590,000	\$ 45,683,560
Other revenue	-	<u>3,677,728</u>
Total operating revenues	<u>590,000</u>	<u>49,361,288</u>
Operating expenses:		
Salaries and benefits	-	1,753,108
Contractual services	543,334	5,069,113
Utilities	-	62,103
Supplies and fuel	-	4,037,009
Administrative charges	-	247,445
Depreciation expense	5,161,098	3,318,761
Claims expense	-	37,315,468
Other expense	<u>650,000</u>	<u>1,764,375</u>
Total operating expenses	<u>6,354,432</u>	<u>53,567,382</u>
Operating loss	<u>(5,764,432)</u>	<u>(4,206,094)</u>
Nonoperating revenues:		
Gain (loss) on sale of assets	-	<u>20,387</u>
Total nonoperating revenues	<u>-</u>	<u>7,512,223</u>
Income gain before transfers	(5,764,432)	3,306,129
Transfers:		
Transfers from other funds	259,079	2,923,048
Transfers to other funds	<u>-</u>	<u>(2,172,939)</u>
Change in net position	(5,505,353)	4,056,238
Net position, beginning of year	<u>138,274,167</u>	<u>38,185,640</u>
Net position, end of period	<u>\$ 132,768,814</u>	<u>\$ 43,941,086</u>



SEDGWICK COUNTY, KANSAS

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

(with comparative totals for December 31, 2022)

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2023	2022
Assets:					
Cash, including investments	\$ 31,495,162	\$ 25,790	\$ 52,853,014	\$ 84,373,966	\$ 85,336,708
Due from other agencies	-	-	-	-	500
Accounts receivable	1,798	-	-	1,798	769
Property tax receivable	37,710,886	-	-	37,710,886	33,946,435
Sales tax receivable	-	-	3,256,583	3,256,583	2,993,398
Inventories, at cost	450,011	-	-	450,011	450,011
Total assets	\$ 69,657,857	\$ 25,790	\$ 56,109,597	\$125,793,244	\$ 122,727,821
Liabilities:					
Accounts payable	433,388	-	428,050	861,438	1,701,448
Due to other funds	-	-	796,079	796,079	796,081
Advance payable	-	-	1,335,531	1,335,531	3,609,762
Due to other entities	72,500	-	-	72,500	62,500
Total liabilities	505,888	-	2,559,660	3,065,548	6,169,791
Deferred Inflows of Resources:					
Deferred property tax revenue	37,710,886	-	-	37,710,886	33,946,435
Total deferred inflows of resources	37,710,886	-	-	37,710,886	33,946,435
Fund balances:					
Nonspendable:					
Inventories	\$ 450,011	\$ -	\$ -	\$ 450,011	\$ 450,011
Restricted:					
General Government	4,144,884	-	-	4,144,884	3,930,450
Debt Service	-	25,790	-	25,790	25,790
Public Safety	17,041,608	-	-	17,041,608	15,843,369
Public Works	4,380,472	-	-	4,380,472	4,783,373
Health and Welfare	1,444,221	-	-	1,444,221	2,613,360
Culture and Recreation	115,247	-	-	115,247	80,309
Community Development	9,500	-	-	9,500	30,859
Capital Outlay	-	-	25,088,909	25,088,909	22,694,192
Committed:					
Public Safety	-	-	-	-	-
Capital Outlay	-	-	8,910,997	8,910,997	8,147,361
Assigned:					
Public Works	1,009,233	-	-	1,009,233	105,597
Public Safety	2,845,929	-	-	2,845,929	7,890,059
Capital Outlay	-	-	20,346,110	20,346,110	16,503,014
Unassigned	-	-	(796,079)	(796,079)	(796,081)
Total fund balance	31,441,105	25,790	53,549,937	85,016,832	82,301,663
Total liabilities, deferred inflows of resources and fund balances	\$ 69,657,879	\$ 25,790	\$ 56,109,597	\$125,793,266	\$ 122,417,889



SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
December 31, 2023
(with comparative totals for December 31, 2022)*

	Wichita State			
	University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets:				
Cash, including investments	\$ 9,500	\$ 23,416	\$ 2,845,916	\$ 1,371,986
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	9,365,629	-	-	2,403,845
Inventories, at cost	-	-	450,011	-
Total assets	\$ 9,375,129	\$ 23,416	\$ 3,295,927	\$ 3,775,831
Liabilities:				
Accounts payable	-	-	9	28,574
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
Total liabilities	-	-	9	28,574
Deferred Inflows of Resources:				
Deferred property tax revenue	9,365,629	-	-	2,403,845
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	9,365,629	-	-	2,403,845
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ 450,011	\$ -
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	23,416	-	1,343,412
Culture and Recreation	-	-	-	-
Community Development	9,500	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	2,845,929	-
Unassigned	-	-	-	-
Total fund balance	9,500	23,416	3,295,940	1,343,412
Total liabilities, deferred inflows of resources and fund balances	\$ 9,375,129	\$ 23,416	\$ 3,295,949	\$ 3,775,831



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 3,677,677	-	\$ 2,140,428	\$ 128,786	\$ 5,615,523	\$ 2,374,227
1,614	137	47	-	-	-
4,632,865	-	-	-	-	-
-	-	-	-	-	-
\$ 8,312,156	\$ 137	\$ 2,140,475	\$ 128,786	\$ 5,615,523	\$ 2,374,227
255,967	140	101,591	13,539	15,716	19
-	-	-	-	-	-
72,500	-	-	-	-	-
328,467	140	101,591	13,539	15,716	19
4,632,865	-	-	-	-	-
-	-	-	-	-	-
4,632,865	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	5,599,807	2,374,208
2,748,787	-	1,631,685	-	-	-
-	-	-	115,247	-	-
-	-	-	-	-	-
-	-	-	-	-	-
602,037	(3)	407,199	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,350,824	(3)	2,038,884	115,247	5,599,807	2,374,208
\$ 8,312,156	\$ 137	\$ 2,140,475	\$ 128,786	\$ 5,615,523	\$ 2,374,227

(Continued)



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued)
Nonmajor Governmental Funds - Special Revenue Funds
 December 31, 2023
 (with comparative totals for December 31, 2022)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Assets				
Cash, including investments	\$ 77,393	\$ 2,325,366	\$ 188,552	\$ 36,545
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
Total assets	\$ 77,393	\$ 2,325,366	\$ 188,552	\$ 36,545
Liabilities:				
Accounts payable	-	3,094	-	-
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
Total liabilities	-	3,094	-	-
Deferred Inflows of Resources:				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ -	\$ -
Restricted:				
General Government	-	2,322,272	-	-
Public Safety	-	-	188,552	36,545
Public Works	-	-	-	-
Health and Welfare	77,393	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	77,393	2,322,272	188,552	36,545
Total liabilities, deferred inflows of resources and fund balances	\$ 77,393	\$ 2,325,366	\$ 188,552	\$ 36,545



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2023	2022
\$ 1,824,186	\$ 8,819,435	\$ 36,226	\$ 31,495,162	\$ 36,987,002
-	-	-	-	-
-	-	-	1,798	769
-	21,308,547	-	37,710,886	33,946,435
-	-	-	450,011	450,011
\$ 1,824,186	\$ 30,127,982	\$ 36,226	\$ 69,657,857	\$ 71,384,217
1,574	13,165	-	433,388	1,337,963
-	-	-	-	-
-	-	-	72,500	62,500
1,574	13,165	-	505,888	1,400,463
-	21,308,547	-	37,710,886	33,946,435
-	-	-	-	-
-	21,308,547	-	37,710,886	33,946,435
\$ -	\$ -	\$ -	\$ 450,011	\$ 450,011
1,822,612	-	-	4,144,884	3,930,450
-	8,806,270	36,226	17,041,608	15,843,369
-	-	-	4,380,472	4,783,373
-	-	-	1,444,221	2,613,360
-	-	-	115,247	80,309
-	-	-	9,500	30,859
-	-	-	-	-
-	-	-	1,009,233	105,597
-	-	-	2,845,929	7,890,059
-	-	-	-	-
1,822,612	8,806,270	36,226	31,441,105	35,727,387
\$ 1,824,186	\$ 30,127,982	\$ 36,226	\$ 69,657,879	\$ 71,074,285



SEDGWICK COUNTY, KANSAS

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

(with comparative totals for December 31, 2022)

	<u>Building and Equipment</u>	<u>Street, Bridge and Other</u>	<u>Sales Tax Road and Bridge</u>	<u>Road and Bridge Equipment</u>
Assets				
Cash, including investments	\$ -	\$ 3,240	\$ 21,868,529	\$ -
Due from other agencies	-	-	-	-
Sales tax receivable	-	-	3,256,583	-
Total assets	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 25,125,112</u>	<u>\$ -</u>
Liabilities:				
Accounts payable		-	36,203	-
Due to other funds	779,470	-	-	16,609
Advance payable	-	-	-	-
Total liabilities	<u>779,470</u>	<u>-</u>	<u>36,203</u>	<u>16,609</u>
Deferred Inflows of Resources:				
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted:				
Capital Outlay	\$ -	\$ -	\$ 25,088,909	\$ -
Committed:				
Capital Outlay	-	3,240	-	-
Assigned:				
Capital Outlay	-	-	-	-
Unassigned	<u>(779,470)</u>	<u>-</u>	<u>-</u>	<u>(16,609)</u>
Total fund balance	<u>(779,470)</u>	<u>3,240</u>	<u>25,088,909</u>	<u>(16,609)</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 25,125,112</u>	<u>\$ -</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2023	2022
\$ 29,014	\$ 10,610,639	\$ 16,197,277	\$ 4,144,315	\$ 52,853,014	\$ 48,323,916
-	-	-	-	-	500
-	-	-	-	3,256,583	2,993,398
<u>\$ 29,014</u>	<u>\$ 10,610,639</u>	<u>\$ 16,197,277</u>	<u>\$ 4,144,315</u>	<u>\$ 56,109,597</u>	<u>\$ 51,317,814</u>
-	367,351	24,496	-	428,050	363,485
-	-	-	-	796,079	796,081
-	1,335,531	-	-	1,335,531	3,609,762
-	1,702,882	24,496	-	2,559,660	4,769,328
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 25,088,909	\$ 22,694,192
-	8,907,757	-	-	8,910,997	8,147,361
29,014	-	16,172,781	4,144,315	20,346,110	16,503,014
-	-	-	-	(796,079)	(796,081)
<u>29,014</u>	<u>8,907,757</u>	<u>16,172,781</u>	<u>4,144,315</u>	<u>53,549,937</u>	<u>46,548,486</u>
<u>\$ 29,014</u>	<u>\$ 10,610,639</u>	<u>\$ 16,197,277</u>	<u>\$ 4,144,315</u>	<u>\$ 56,109,597</u>	<u>\$ 51,317,814</u>



[Page Intentionally Left Blank]



SEDGWICK COUNTY, KANSAS

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

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals	
				2023	2022
Revenues					
Property taxes	\$ 38,625,186	\$ -	\$ -	\$ 38,625,186	\$ 37,939,442
Emergency telephone services taxes	3,574,388	-	-	3,574,388	3,575,468
Sales taxes	-	-	19,357,692	19,357,692	17,186,985
Other taxes	198,992	-	-	198,992	203,515
Intergovernmental	4,903,655	-	441,008	5,344,663	5,085,930
Charges for services	9,865,341	-	39,117	9,904,458	9,625,410
Uses of money and property	1,049,250	-	202,730	1,251,980	312,619
Licenses and permits	87,243	-	-	87,243	46,145
Other	84,946	-	2,378,761	2,463,707	468,769
Total revenues	58,389,001	-	22,419,308	80,808,309	74,444,283
Expenditures					
Current:					
General government	5,997,723	-	-	5,997,723	5,383,261
Public safety	26,066,740	-	-	26,066,740	21,470,093
Public works	11,448,202	-	-	11,448,202	11,003,443
Health and welfare	3,195,213	-	-	3,195,213	2,338,636
Culture and recreation	44,559	-	-	44,559	102,321
Community Development	9,756,226	-	-	9,756,226	9,112,788
Debt service:					
Principal	1,052,517	-	-	1,052,517	635,882
Interest and fiscal charges	56,099	-	-	56,099	50,309
Capital outlay	-	-	31,337,306	31,337,306	18,647,700
Total expenditures	57,617,279	-	31,337,306	88,954,585	68,744,433
Excess (deficiency) of revenues over (under) expenditures	771,722	-	(8,917,998)	(8,146,276)	5,699,850
Other financing sources (uses)					
Transfers from other funds	374,295	-	15,612,347	15,986,642	8,770,417
Transfers to other funds	(5,591,448)	-	(165,556)	(5,757,004)	(2,531,387)
Proceeds from capital lease	-	-	474,808	474,808	-
Total other financing sources (uses)	(5,217,153)	-	15,921,599	10,704,446	6,239,030
Net change in fund balances	(4,445,431)	-	7,003,601	2,558,170	11,938,880
Fund balances, beginning of year	35,886,536	25,790	46,546,336	82,458,662	70,362,783
Fund balances, end of period	\$ 31,441,105	\$ 25,790	\$ 53,549,937	\$ 85,016,832	\$ 82,301,663



SEDGWICK COUNTY, KANSAS

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

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 9,734,867		\$ -	\$ 2,493,737
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	16,840
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	-	1,804
Total revenues	<u>9,734,867</u>	<u>-</u>	<u>-</u>	<u>2,512,381</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	868,738	-
Public works	-	-	-	-
Health and welfare	-	772,701	-	2,422,512
Culture and recreation	-	-	-	-
Community Development	9,756,226	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>9,756,226</u>	<u>772,701</u>	<u>868,738</u>	<u>2,422,512</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(21,359)</u>	<u>(772,701)</u>	<u>(868,738)</u>	<u>89,869</u>
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	(256,840)	(4,175,390)	(195,638)
Total other financing (uses)	<u>-</u>	<u>(256,840)</u>	<u>(4,175,390)</u>	<u>(195,638)</u>
Net change in fund balances	<u>(21,359)</u>	<u>(1,029,541)</u>	<u>(5,044,128)</u>	<u>(105,769)</u>
Fund balances, beginning of year	<u>30,859</u>	<u>1,052,957</u>	<u>8,340,068</u>	<u>1,449,181</u>
Fund balances, end of period	<u>\$ 9,500</u>	<u>\$ 23,416</u>	<u>\$ 3,295,940</u>	<u>\$ 1,343,412</u>



	Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$	4,825,837	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	3,574,388	-
	-	-	-	79,498	-	-
	4,873,905	-	-	-	-	-
	-	-	2,193,390	-	-	1,055,957
	-	-	-	-	184,099	-
	19,650	-	57,393	-	-	-
	59,352	-	-	-	-	-
	<u>9,778,744</u>	<u>-</u>	<u>2,250,783</u>	<u>79,498</u>	<u>3,758,487</u>	<u>1,055,957</u>
	-	-	-	-	-	-
	-	-	-	-	2,377,471	861,010
	9,563,325	23,589	1,861,288	-	-	-
	-	-	-	44,559	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>9,563,325</u>	<u>23,589</u>	<u>1,861,288</u>	<u>44,559</u>	<u>2,377,471</u>	<u>861,010</u>
	<u>215,419</u>	<u>(23,589)</u>	<u>389,495</u>	<u>34,939</u>	<u>1,381,016</u>	<u>194,947</u>
	-	-	-	-	-	-
	-	(82,008)	-	-	(651,308)	-
	-	(82,008)	-	-	(651,308)	-
	215,419	(105,597)	389,495	34,939	729,708	194,947
	3,135,405	105,594	1,649,389	80,308	4,870,099	2,179,261
\$	<u>3,350,824</u>	<u>\$ (3)</u>	<u>\$ 2,038,884</u>	<u>\$ 115,247</u>	<u>\$ 5,599,807</u>	<u>\$ 2,374,208</u>



SEDGWICK COUNTY, KANSAS

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

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	119,494	-	-	-
Intergovernmental	-	29,750	-	-
Charges for services	-	4,773,434	3,603	23,068
Uses of money and property	-	60,303	-	-
Licenses and permits	-	-	-	-
Other	-	4,378	-	-
Total revenues	<u>119,494</u>	<u>4,867,865</u>	<u>3,603</u>	<u>23,068</u>
Expenditures				
Current:				
General government	-	4,982,444	-	-
Public safety	-	-	-	38,799
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>4,982,444</u>	<u>-</u>	<u>38,799</u>
Excess (deficiency) of revenues over (under) expenditures	<u>119,494</u>	<u>(114,579)</u>	<u>3,603</u>	<u>(15,731)</u>
Other financing (uses)				
Transfers from other funds	-	374,295	-	-
Transfers to other funds	(153,315)	-	-	-
Total other financing (uses)	<u>(153,315)</u>	<u>374,295</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(33,821)</u>	<u>259,716</u>	<u>3,603</u>	<u>(15,731)</u>
Fund balances, beginning of year	<u>111,214</u>	<u>2,062,556</u>	<u>184,949</u>	<u>52,276</u>
Fund balances, end of period	<u>\$ 77,393</u>	<u>\$ 2,322,272</u>	<u>\$ 188,552</u>	<u>\$ 36,545</u>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2023	2022
\$ -	\$ 21,570,745	\$ -	\$ 38,625,186	\$ 37,939,442
-	-	-	3,574,388	3,575,468
-	-	-	198,992	203,515
-	-	-	4,903,655	4,898,778
779,835	1,019,214	-	9,865,341	9,625,410
84,958	718,105	1,785	1,049,250	312,619
-	10,200	-	87,243	46,145
-	19,412	-	84,946	104,434
<u>864,793</u>	<u>23,337,676</u>	<u>1,785</u>	<u>58,389,001</u>	<u>56,705,811</u>
1,015,279	-	-	5,997,723	5,383,261
-	21,920,722	-	26,066,740	21,470,093
-	-	-	11,448,202	11,003,443
-	-	-	3,195,213	2,338,636
-	-	-	44,559	102,321
-	-	-	9,756,226	9,112,788
-	1,052,517	-	1,052,517	635,882
-	56,099	-	56,099	50,309
<u>1,015,279</u>	<u>23,029,338</u>	<u>-</u>	<u>57,617,279</u>	<u>50,096,733</u>
(150,486)	308,338	1,785	771,722	6,609,078
-	-	-	374,295	200,000
<u>(2,507)</u>	<u>(74,442)</u>	<u>-</u>	<u>(5,591,448)</u>	<u>(2,531,387)</u>
<u>(2,507)</u>	<u>(74,442)</u>	<u>-</u>	<u>(5,217,153)</u>	<u>(2,331,387)</u>
(152,993)	233,896	1,785	(4,445,431)	4,277,691
<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>\$ 1,822,612</u>	<u>\$ 8,806,270</u>	<u>\$ 36,226</u>	<u>\$ 31,441,105</u>	<u>\$ 35,727,387</u>



SEDGWICK COUNTY, KANSAS

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

For the Twelve Months ended December 31, 2023

(with comparative totals for the twelve months ended December 31, 2022)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Revenues				
Sales taxes	\$ -	\$ -	\$ 19,357,692	\$ -
Intergovernmental	-	-	441,008	-
Charges for services	-	-	39,117	-
Uses of money and property	-	-	-	-
Other revenue	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>19,837,817</u>	<u>-</u>
Expenditures				
Capital outlay	-	-	17,475,630	-
Total expenditures	<u>-</u>	<u>-</u>	<u>17,475,630</u>	<u>-</u>
(Deficiency) of revenues (under) expenditures	<u>-</u>	<u>-</u>	<u>2,362,187</u>	<u>-</u>
Other financing sources (uses)				
Transfers from other funds	-	-	103,000	-
Transfers to other funds	-	-	(140,474)	-
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(37,474)</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>2,324,713</u>	<u>-</u>
Fund balances (deficits), beginning of year	(779,470)	3,240	22,764,196	(16,609)
Fund balances (deficits), end of period	<u>\$ (779,470)</u>	<u>\$ 3,240</u>	<u>\$ 25,088,909</u>	<u>\$ (16,609)</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2023	2022
\$ -	\$ -	\$ -	\$ -	\$ 19,357,692	\$ 17,186,985
-	-	-	-	441,008	187,152
-	-	-	-	39,117	-
-	-	-	202,730	202,730	-
-	2,369,031	9,730	-	2,378,761	364,335
-	2,369,031	9,730	202,730	22,419,308	17,738,472
-	6,537,471	6,765,504	558,701	31,337,306	18,647,700
-	6,537,471	6,765,504	558,701	31,337,306	18,647,700
-	(4,168,440)	(6,755,774)	(355,971)	(8,917,998)	(909,228)
-	4,932,079	10,494,353	82,915	15,612,347	8,570,417
(16,609)	-	-	(8,473)	(165,556)	-
-	-	-	474,808	474,808	-
(16,609)	4,932,079	10,494,353	549,250	15,921,599	8,570,417
(16,609)	763,639	3,738,579	193,279	7,003,601	7,661,189
45,623	8,144,118	12,434,202	3,951,036	46,546,336	38,887,297
\$ 29,014	\$ 8,907,757	\$ 16,172,781	\$ 4,144,315	\$ 53,549,937	\$ 46,548,486



SEDGWICK COUNTY, KANSAS

**Combining Statement of Net Position
Internal Service Funds
December 31, 2023
(with comparative totals for December 31, 2022)**

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Assets			
Current assets:			
Cash, including investments	\$ 11,692,320	\$ 14,289,840	\$ 6,226,371
Accounts receivable	1,068	-	-
Prepays	-	304,000	-
Inventories, at cost	352,506	-	-
Total current assets	12,045,894	14,593,840	6,226,371
Noncurrent assets:			
Capital assets:			
Land	40,580	-	-
Construction in Progress	-	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	39,423,542	-	-
Less accumulated depreciation	(33,645,649)	-	-
Total capital assets (net of accumulated depreciation)	14,137,827	-	-
Total assets	26,183,721	14,593,840	6,226,371
Liabilities			
Current liabilities:			
Accounts payable	159,588	4,023	1,037
Estimated claims costs payable	-	2,400,000	976,600
Total current liabilities	159,588	2,404,023	977,637
Noncurrent liabilities:			
Estimated claims costs payable	-	-	506,400
Total liabilities	159,588	2,404,023	1,484,037
Net position			
Investment in capital assets	14,137,827	-	-
Unrestricted	11,886,306	12,189,817	4,742,334
Total net position	26,024,133	12,189,817	4,742,334
Total liabilities and net position	\$ 26,183,721	\$ 14,593,840	\$ 6,226,371



Risk Management Reserve	Totals	
	2023	2022
\$ 1,004,129	\$ 33,212,660	\$ 32,206,701
18,602	19,670	1,328
-	304,000	304,000
-	352,506	284,575
<u>1,022,731</u>	<u>33,888,836</u>	<u>32,796,604</u>
-	40,580	40,580
-	-	595,000
-	8,319,354	8,319,354
-	39,423,542	36,226,546
-	(33,645,649)	(34,065,416)
-	<u>14,137,827</u>	<u>11,116,064</u>
<u>1,022,731</u>	<u>48,026,663</u>	<u>43,912,668</u>
37,929	202,577	212,755
-	3,376,600	3,916,200
<u>37,929</u>	<u>3,579,177</u>	<u>4,128,955</u>
-	506,400	2,059,778
<u>37,929</u>	<u>4,085,577</u>	<u>6,188,733</u>
-	14,137,827	11,116,064
984,802	29,803,259	26,607,871
<u>984,802</u>	<u>43,941,086</u>	<u>37,723,935</u>
<u>\$ 1,022,731</u>	<u>\$ 48,026,663</u>	<u>\$ 43,912,668</u>



SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Twelve Months ended December 31, 2023
(with comparative totals for the twelve months ended December 31, 2022)**

	<u>Fleet Management</u>	<u>Health/Dental/ Life Insurance Reserve</u>	<u>Workers' Compensation Reserve</u>
Operating revenues:			
Charges for services	\$ 8,625,494	\$ 34,915,694	\$ 2,142,372
Other revenue	<u>90,361</u>	<u>2,512,662</u>	<u>96,807</u>
Total operating revenues	<u>8,715,855</u>	<u>37,428,356</u>	<u>2,239,179</u>
Operating expenses:			
Salaries and benefits	1,089,654	244,778	173,353
Contractual services	474,690	1,085,118	42,838
Utilities	62,103	-	-
Supplies and fuel	3,863,171	25,500	49,076
Administrative charges	247,445	-	-
Depreciation	3,318,761	-	-
Claims expense	-	35,975,691	988,952
Other	<u>1,764,375</u>	<u>-</u>	<u>-</u>
Total operating expenses	<u>10,820,199</u>	<u>37,331,087</u>	<u>1,254,219</u>
Operating gain (loss)	<u>(2,104,344)</u>	<u>97,269</u>	<u>984,960</u>
Nonoperating revenues:			
Investment income	-	647,345	285,013
Capital Contributions	6,550,859	-	-
Gain on sale of assets	<u>20,387</u>	<u>-</u>	<u>-</u>
Total nonoperating revenues	<u>6,571,246</u>	<u>647,345</u>	<u>285,013</u>
Income gain (loss) before transfers	4,466,902	744,614	1,269,973
Transfers			
Transfers from other funds	-	-	-
Transfers to other funds	<u>(2,172,939)</u>	<u>-</u>	<u>-</u>
Change in net position	2,293,963	744,614	1,269,973
Net position, beginning of year	<u>23,730,170</u>	<u>11,445,203</u>	<u>3,472,361</u>
Net position, end of period	<u>\$ 26,024,133</u>	<u>\$ 12,189,817</u>	<u>\$ 4,742,334</u>



Risk Management Reserve	Totals	
	2023	2022
\$ -	\$ 45,683,560	\$ 46,912,263
977,898	3,677,728	2,371,289
977,898	49,361,288	49,283,552
245,323	1,753,108	1,575,437
3,466,467	5,069,113	5,832,802
-	62,103	62,759
99,262	4,037,009	4,125,027
-	247,445	230,010
-	3,318,761	2,130,830
350,825	37,315,468	36,354,118
-	1,764,375	-
4,161,877	53,567,382	50,310,983
(3,183,979)	(4,206,094)	(1,027,431)
8,619	940,977	-
-	6,550,859	6,550,859
-	20,387	-
8,619	7,512,223	6,550,859
(3,175,360)	3,306,129	5,523,428
2,923,048	2,923,048	3,910,357
-	(2,172,939)	(3,344,631)
(252,312)	4,056,238	6,089,154
1,237,114	39,884,848	38,185,640
\$ 984,802	\$ 43,941,086	\$ 44,274,794



[Page Intentionally Left Blank]



