

2024 Sedgwick County Quarterly Financial Report

For the Six Months Ending June 30, 2024

DIVISION OF FINANCE

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



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Executive Summary

At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first half of 2024, ending June 30, 2024. 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).

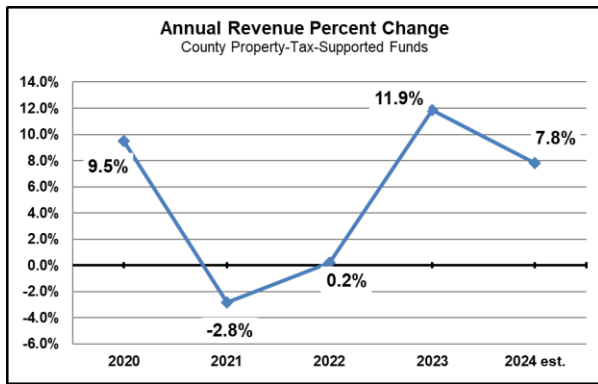
When reporting financial status, the County typically aggregates information into one of several possible groupings: the General Fund, property-tax-supported funds, other operating funds, or all operating funds. The General Fund is the County's primary operating fund and accounts for County services 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 2024 Sedgwick County budget of \$636.8 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 2024 budget process: address workforce shortages with compensation adjustments to preserve service levels while reducing the property tax rate.

The 2024 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 2024 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 the strategic addition of positions for departments including the County Appraiser, the Election Commissioner, Emergency Communications, and Emergency Medical Services (EMS), funding for the 2024 Presidential Election cycle, funding for attorney fees, funding for the Child Advocacy Center, and mental health initiatives.

This quarterly report provides an analysis of financial trends through the first half of 2024 compared to the same timeframe in 2023. Increased revenues over the first half of 2023 were recorded in several categories including current property taxes, other revenue, uses of money and property, charges for services, motor vehicle taxes, and back property taxes. Expenditures increased in personnel, transfers out, and equipment. Increases in expenditures were partially offset by decreases in contractuals, debt payments, commodities, and capital improvements. These changes are explained within this report.



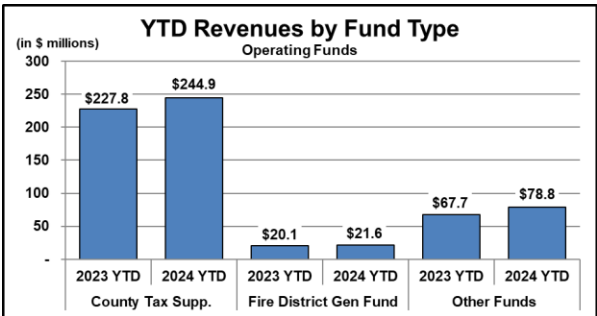
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2023.

- **Revenues totaled \$244.9 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$17.1 million (7.5 percent) compared to the first half of 2023.
- **Expenditures totaled \$151.4 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$17.7 million (13.3 percent) compared to the first half of 2023.
- **For all County property-tax-supported funds (excluding Fire District 1), ending fund balances are projected to increase by \$8.3 million.** The year-end General Fund balance is anticipated to increase by \$8.0 million (8.0 percent). The increase is primarily the result of more strategic investment strategies and rising interest rates.

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

Revenue Highlights:

Revenue collections for all operating funds through the first half of 2024 increased 10.7 percent (\$33.8 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased \$17.1 million (7.5 percent) compared to the first half of 2023.



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

County property-tax-supported funds increased 7.5 percent (\$17.1 million) compared to the first half of 2023. The most significant increases occurred in current property taxes (\$11.8 million), other revenue (\$7.0 million), uses of money and property (\$3.3 million), charges for services (\$1.0 million), motor vehicle taxes (\$0.2 million), and back property taxes (\$0.1 million). The increase in current property taxes is due to an increase in assessed valuation of 9.0 percent (\$11.8 million) for the current budget year, though the Commission reduced the mill levy rate to collect less than the total increase in assessed value. The increase in other revenue is due to a transfer-in (\$7.0 million) from American Rescue Plan Act (ARPA) funds to replace lost revenue in the General Fund. The increase in uses of money and property (\$3.3 million) is primarily due to an increase in investment income (\$3.4 million) as the result of more strategic investment decisions, which was offset by a decrease in interest on taxes (\$0.2 million). The increase in charges for services (\$1.0 million) is primarily due to fees collected by Emergency Medical Services (EMS) for Medicaid fees (\$1.4 million) and insurance fees (\$0.5 million). There were also increases in prisoner competency fees due to a new law passed in 2023 (Senate Bill 228) that provides reimbursement for fees for housing prisoners who are awaiting competency hearings (\$0.2 million). The increases in charges for services were partially offset by a decrease in miscellaneous charges for services (\$0.6 million) primarily in the Division of Information Technology

(IT) due to a decrease in subscriptions for Information Networks of Kansas (INK) that required less accounts when Odyssey went live, a decrease in prisoner housing/care collected by the Sheriff's Office (\$0.3 million) due to a decrease in inmate population, a decrease in setoff program charges (\$0.2 million) collected by EMS, and a decrease in forensic pathology services fees (\$0.1 million) collected by the Regional Forensic Science Center (RFSC) due to a decrease in autopsies provided in 2024 compared to the same time in 2023. The increase in motor vehicle taxes (\$0.2 million) is due to an increase in motor vehicle registrations in the first half of 2024 compared to the same time period in 2023. The increase in back property taxes (\$0.1 million) is due to an increase in collection of delinquent taxes.

The increases were partially offset by decreases in licenses and permits (\$4.3 million), fines and forfeitures (\$1.2 million), reimbursements (\$0.4 million), local retail sales and use taxes (\$0.3 million), and special assessments (\$0.1 million). The decrease in licenses and permits (\$4.3 million) is due to MABCD moving out of the General Fund into the new Code Inspection and Enforcement Fund. The decrease in fines and forfeitures (\$1.2 million) is primarily due to a decrease in opioid settlement revenue collected in the first half of 2024 compared to the same time frame in 2023, due to those funds now being collected in the new Municipalities Fight Addiction Fund. The decrease in reimbursements (\$0.4 million) is primarily due to the payment of final administrative charges from the COMCARE, EMS, and Noxious Weeds Tax Funds in 2023 as a result of their consolidation into the General Fund, where no administrative charges will be paid in 2024. The decrease in local retail sales and use taxes (\$0.3 million) is due to moderating economic activity. The decrease in special assessments (\$0.1 million) is due to a decrease in assessments owed to the Bond & Interest Fund for projects supported with the taxes.

Fire District 1 revenue comes primarily from property taxes. Through the first half of 2024, revenue collections increased \$1.5 million (7.2 percent) when compared to the first half of 2023.

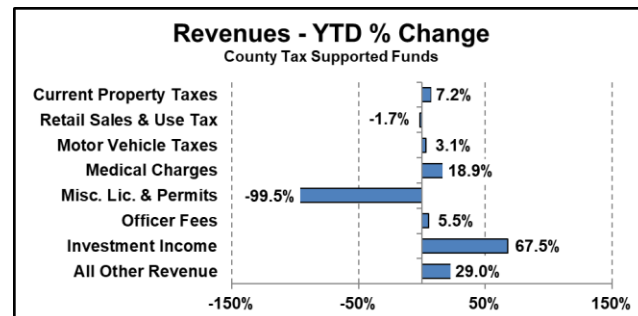
All other operating funds include grants, enterprise and internal service funds, and non-property-tax special revenue funds. All other operating funds increased \$11.1 million (16.3 percent) compared to



the first half of 2023. The most significant increases occurred in licenses and permits in enterprise and internal service funds (\$4.4 million), charges for services in enterprise and internal service funds (\$3.9 million), charges for services in non-property-tax-supported funds (\$3.6 million), intergovernmental revenue in non-property-tax-supported funds (\$3.0 million), miscellaneous revenue in enterprise and internal service funds (\$0.7 million), and fines and forfeitures in non-property-tax-supported funds (\$0.3 million). The increase in licenses and permits in enterprise and internal service funds (\$4.4 million) is due to MABCD moving into the new Code Inspection and Enforcement Fund, an enterprise fund. The increase in charges for services in enterprise and internal service funds (\$3.9 million) is primarily due to an increase in the employer-paid portion of benefits into the Health/Dental Insurance Fund (\$3.9 million) due to an increase in insurance payroll postings with more staff selecting higher coverage insurance plans in 2024 compared to 2023. The increase in charges for services in non-property-tax-supported funds (\$3.6 million) is primarily due to an increase in COMCARE Prospective Payment System (PPS-1) for daily reimbursement of Medicaid fees received in the first half of 2024. The increase in intergovernmental revenue in non-property-tax-supported funds (\$3.0 million) is due to an increase in State revenue (\$1.9 million) primarily due to an increase in revenues from the State related to a new State mental health hospital, an increase in Federal revenue primarily due to an increase in miscellaneous Federal revenue (\$0.9 million) collected by the Health Department due to the timing of revenue received for the Overdose Data to Action (OD2A) grant and a Health Resources and Services Administration (HRSA) grant in the first half of 2024 compared to the same time in 2023, and an increase in City of Wichita contribution revenue (\$0.2 million) due to a new grant that started in late 2023 for the expansion of the Integrated Care Teams. The increase in miscellaneous revenue in enterprise and internal service funds (\$0.7 million) is due to an increase in prescription benefit rebates collected by Human Resources (HR) in the first half of 2024 compared to the same timeframe in 2023. The increase in fines and forfeitures in non-property-tax-supported funds (\$0.3 million) is due to an

increase in opioid settlement revenue in the new Municipalities Fight Addiction Fund.

The increases were partially offset by decreases in reimbursements in enterprise and internal service funds (\$0.6 million) and other revenue in non-property-tax-supported funds (\$0.1 million). The decrease 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 (\$0.6 million) that was received in the first half of 2023 where no recovery payment was received in 2024. The decrease in other revenue in non-property-tax-supported funds (\$0.1 million) is due to the transfer-in of grant matching funds from the Department of Aging and Disabilities where transfers were made in the first four months of 2023 with no entries yet in 2024.

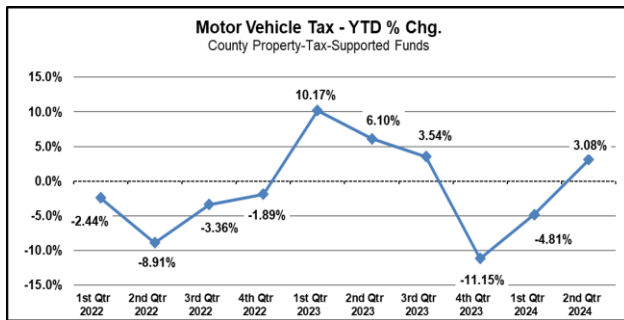


Key Revenues – Property-Tax-Supported Funds

Current property tax collections through the first half of 2024 increased \$11.8 million (7.2 percent) when compared to the same time period in 2023, which is primarily due to an increase in assessed valuation.

Retail sales and use tax collections decreased \$0.3 million (1.7 percent), compared to the first half of 2023. Collections in three of six months in 2024 exceeded collections in the same months in 2023.

Motor vehicle tax collections are allocated to each fund with a property tax levy in proportion to the property tax levied during the previous year's budget. Revenue from this source increased \$0.2 million (3.1 percent), compared to the first half in 2023. Details about this revenue source are shown in the graph on the next page.



Medical charges are primarily collected for the operation of EMS. Through the first half of 2024, collections increased \$1.8 million (18.9 percent) when compared to the same time period in 2023. The increase is largely attributable to increases in Medicaid fees (\$1.4 million) and insurance fees (\$0.5 million) collected on behalf of EMS.

MABCD licenses and permits revenue decreased by \$4.3 million (99.5 percent) compared to the same time period in 2023 as a result of those funds now being collected in the new Code Inspection and Enforcement Fund.

Officer fees increased by \$0.1 (5.5 percent) compared to the same time period in 2023. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. Through the first half of 2024, investment income increased \$3.4 million (67.5 percent) versus the same time period in 2023, as the result of more strategic investment decisions.

All other revenue collections increased \$4.5 million (29.0 percent) compared to the first half of 2023.

Expenditure Highlights:

Total expenditures for all operating funds increased \$36.0 million (16.5 percent) compared to the first half of 2023. For all County property-tax-supported funds, expenditures increased \$17.8 million (13.3 percent). Increases were recorded in personnel (\$14.0 million), transfers out (\$5.5 million), and

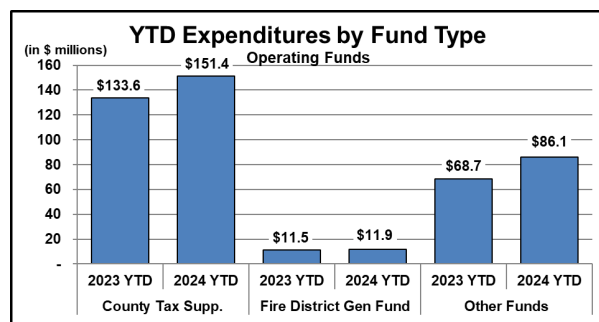
equipment (\$0.3 million), which were partially offset by decreases in contractals (\$1.9 million), debt payments (\$0.1 million), commodities (\$0.1 million), and capital improvements (\$16,371).

All other County operating funds expenditures (grants, internal service funds, and non-property-tax special revenue funds) increased \$17.4 million (25.3 percent) compared to 2024. The most significant increases occurred in transfers out in non-property-tax-supported funds (\$7.0 million), personnel in non-property-tax-supported funds (\$6.4 million), in equipment in enterprise and internal service funds (\$4.5 million), contractals in non-property-tax-supported funds (\$2.4 million), personnel in enterprise and internal service funds (\$2.0 million), contractals in enterprise and internal service funds (\$1.7 million), and commodities in non-property-tax-supported funds (\$0.8 million).

The increase in transfers out in non-property-tax-supported funds (\$7.0 million) is due to a transfer of ARPA funding to the General Fund for revenue replacement. Personnel in non-property-tax-supported funds increased by \$6.4 million primarily due to an additional pay period in 2024 compared to the same timeframe in 2023, as well as an increase in rates of pay and an increase in positions filled County-wide. The increase in equipment in enterprise and internal service funds (\$4.5 million) is primarily by Fleet Management due to the timing of vehicle acquisition. The increase in contractals in non-property-tax-supported funds (\$2.4 million) is primarily in management services (\$1.5 million) mostly by COMCARE due to a change in how affiliate payments are coded in 2024 compared to 2023, in financial professional services (\$0.8 million) by the Division of Finance due to ARPA related expenses, and in contracted meals (\$0.1 million) by the Department of Aging and Disabilities due to the timing of shopping carts created. Personnel increased in enterprise and internal service funds (\$1.7 million) primarily due to MABCD moving into the new Code Inspection and Enforcement Fund. An increase was recorded in contractals in enterprise and internal service funds (\$1.7 million) due to MABCD moving into the new Code Inspection and Enforcement Fund (\$1.0 million) and HR due to increases in costs associated with prescription medication (\$0.6 million). The increase in commodities in non-property-tax-supported funds (\$0.8 million) is primarily in furniture (\$0.3 million) due to the remodeling at the

Sedgwick County Courthouse to resolve court backlogs caused by the coronavirus disease (COVID-19) pandemic and funded by ARPA. Additionally, increases were recorded in technology equipment (\$0.1 million) by departments County-wide, in repair parts (\$0.1 million) mostly by the Department of Corrections and the Division of Finance, and in operating supplies (\$0.1 million) by departments County-wide, along with various other minor increases.

These increases were partially offset by decreases in capital improvements in non-property-tax funds (\$4.5 million), in capital improvements in enterprise and internal service funds (\$2.3 million), and in commodities in enterprise and internal service funds (\$22,735). The decrease in capital improvements in non-property-tax-supported funds (\$4.5 million) is primarily due to a reduction in facilities improvements (\$6.1 million) due to the remodeling at the Sedgwick County Courthouse to resolve court backlogs caused by the COVID-19 pandemic and funded by ARPA. The decrease was partially offset by an increase in design/architectural engineering (\$1.6 million) for the State Mental Health Hospital, which is funded partially by ARPA. The decrease in capital improvements in enterprise and internal service funds (\$2.3 million) is primarily due to a decrease in CIP projects at INTRUST Bank Arena in 2024. The decrease in commodities in enterprise and internal service funds (\$23,735) is due to nominal decreases across several various commitment items.

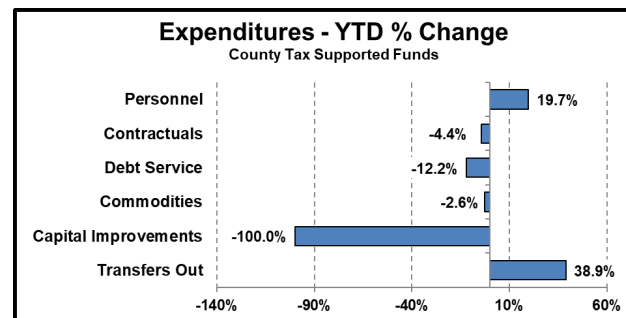


Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds' expenditures increased \$17.8 million (13.3 percent) compared to the first half of 2023.

Fire District 1 expenditures increased \$0.4 million (3.7 percent) compared to the first half of 2023.

All other operating funds' expenditures increased \$17.4 million (25.3 percent) compared to the first half of 2023.



Key Expenditures — Property-Tax-Supported Funds

Personnel expenditures increased \$14.0 million (19.7 percent) compared to the first half of 2023, primarily due to increases in salaries and wages (\$10.3 million), retirement contributions (\$1.6 million), health and life insurance premiums (\$1.4 million), and associated payroll taxes by departments County-wide due an additional payroll posting in 2024 compared to the same timeframe in 2023, as well as pay adjustments approved in the 2024 budget and adjustments made to the Sheriff pay plan in January 2024.

	2019	2020	2021	2022	2023	2024
KPERS - Retirement Rates						
	9.89%	9.89%	9.87%	9.90%	9.43%	10.26%
KP&F - Retirement Rates						
Sheriff	22.13%	21.93%	22.80%	22.99%	22.86%	23.10%
Fire	22.13%	21.93%	22.80%	22.99%	22.86%	23.10%
EMS	22.13%	21.93%	22.80%	22.99%	22.86%	23.10%

Contractual expenditures decreased \$1.9 million (4.4 percent) compared to the first half of 2023. The decrease is primarily due to decreases in fee for service contracts (\$1.7 million) mainly by the Sheriff's Office (\$1.0 million) as a result of a decrease in out-of-county housing caused by a decrease in inmate population and by IT (\$0.7 million) due to a decrease in the Technology Review Board (TRB) expenditures as a result of the deferral of the financial system replacement project. A decrease was also recorded in equipment repair and maintenance (\$0.2 million) by departments County-wide.

Debt payments decreased \$0.1 million (12.2 percent) compared to the first half of 2023 primarily due to a decrease in interest payments due to less outstanding debt.

Commodities expenditures decreased \$0.1 million (2.6 percent) compared to the first half of 2023 due to a decrease in custodial supplies (\$0.1 million) by departments County-wide.

Capital Improvement expenditures decreased a nominal amount, \$16,371 (100.0 percent), compared to the first half of 2023, due to a decrease in facilities improvement as a result of a decrease in purchases related to the courthouse remodel.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures increased by \$0.3 million (725.6 percent) compared to the first half of 2023. The increase is mostly due to increases in technology hardware (\$0.5 million) by IT due to a shopping cart created for a Technology Review Board (TRB) project and by EMS due to the timing of a shopping cart created in 2023 for radio replacement, and in vehicles (\$0.1 million) by the Department of Aging and Disabilities due to the timing of a shopping cart created in 2023. Shopping carts are used throughout the County's purchasing system, which allows users to commit the amount of budget authority needed to cover the annual cost of a product or a service at any point during the year.

Transfers to other funds increased \$5.5 million (38.9 percent) compared to the first half of 2023. The increase primarily due to increases in transfers out – capital projects (\$3.0 million) due to increases in cash-funded projects as well as a transfer due to an amendment to the Capital Improvement Program (CIP) for EMS Post 1, in transfers out – operating (\$2.8 million) mostly by Elections (\$2.9 million) due to an amendment to the CIP to purchase the Election Office building, by Facilities (\$0.1 million) due to a transfer to the CIP Reserve Fund from a previously scheduled project, and by IT (\$0.1 million) due to a transfer to the Equipment and Technology Reserve Fund for the transfer of remaining funds from a previously scheduled project. The increases were partially offset by decreases in transfers out – sales tax (\$0.2 million) by Highways due to a reduction in sales tax received in the first half of 2024 compared to the same timeframe in 2023 and in transfers out – grant match (\$0.1 million) by the Department of

Aging and Disabilities due to the timing of transfers made.

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.

2024 Year-End Fund Balance Estimates Operating Funds By Fund Type (Budgetary Basis)

	General Fund	Debt Service Funds	Special Revenue Funds				Enterprise & Internal Service	Total Operating Funds
			Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds			
Revenues								
Property taxes	\$ 158,262,645	\$ 7,303,824	\$ 16,489,106	\$ 20,932,808	\$ -	\$ -	-	\$ 202,988,383
Motor vehicle taxes	15,361,210	1,133,404	1,587,509	2,046,843	-	-	-	20,128,966
Local retail sales & use tax	40,129,760	-	-	-	-	-	-	40,129,760
All other taxes	209,871	340,991	-	-	3,873,598	-	-	4,424,459
Licenses & permits	39,346	-	19,945	10,353	31,361	8,201,615	-	8,302,619
Intergovernmental	909,115	7,515	4,922,644	-	50,007,163	-	-	55,846,437
Charges for services	32,927,192	-	17,178	1,014,761	47,597,699	44,519,775	-	126,076,604
Fines & forfeitures	130,248	-	-	-	455,815	-	-	586,064
Miscellaneous	2,220,395	-	36,479	401,240	175,176	3,070,623	-	5,903,913
Reimbursements	5,891,377	-	31,280	1,271	73,102	1,097,344	-	7,094,374
Uses of money & property	21,087,201	-	-	739,648	299,484	969,206	-	23,095,539
Transfers in & other proceeds	17,076,898	2,331,687	-	-	2,179,181	3,989,955	-	25,577,721
Total	294,245,258	11,117,419	23,104,141	25,146,924	104,692,580	61,848,518		520,154,839
Expenditures								
Personnel	166,988,201	-	6,638,145	18,755,704	64,353,016	5,453,717	-	262,188,784
Contractual	57,772,153	29,800	15,976,797	2,007,785	36,839,949	49,468,754	-	162,095,238
Debt Service	-	10,485,266	-	1,690,884	-	-	-	12,176,150
Commodities	8,263,739	-	322,843	870,560	2,812,846	4,187,535	-	16,457,522
Capital improvements	10,000	-	-	-	4,220,624	550,000	-	4,780,624
Capital outlay	676,354	-	-	370,000	412,505	3,272,812	-	4,731,671
Transfers to other funds	52,530,484	-	463,039	3,451,990	18,073,477	83,094	-	74,602,084
Total	286,240,931	10,515,066	23,400,824	27,146,924	126,712,416	63,015,911		537,032,073
Net change in fund balance	8,004,327	602,353	(296,684)	(2,000,000)	(22,019,836)	(1,167,393)		(16,877,234)
Actual beginning fund balance	99,427,609	6,054,290	4,731,421	8,770,201	78,083,693	20,531,774		217,598,988
Ending Fund Balance	\$ 107,431,936	\$ 6,656,643	\$ 4,434,737	\$ 6,770,201	\$ 56,063,857	\$ 19,364,380		\$ 200,721,754

Year-End Fund Balance:

General Fund: Revenues are estimated to exceed expenditures by \$8.0 million at year-end, primarily due to \$14.0 million in anticipated investment income earnings in 2024. This increase is due primarily to strategic investment decisions and rising interest rates.

Debt Service Funds: Expenditures from debt service funds are estimated to be \$0.6 million less than revenues. This decrease in expenses is due primarily to retiring debt issuances and less debt originated than previously planned.

Special Revenue Funds–Property Tax Supported: These funds are expected to decrease by \$0.3 million by year-end, primarily due to a projected decrease in expenditures.

Fire District 1: The fund balance is estimated to decrease by \$2.0 million by year-end, primarily due to a transfer to the Fire District Special Equipment Fund to strategically draw-down fund balance for use for upcoming equipment needs.

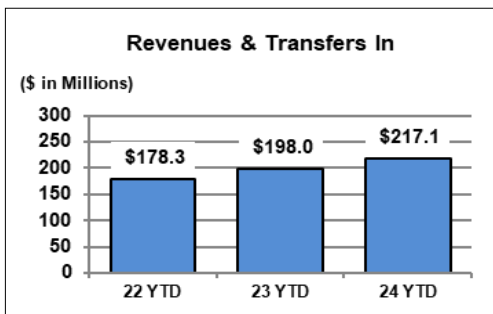
Special Revenue Funds–Non Property Tax Supported: These funds are expected to decrease by \$22.0 million by year-end. The decrease is primarily due to the allocation of Federal American Rescue Plan Act (ARPA) revenues previously received. Expenditures are expected to occur through 2026.

Enterprise and Internal Service Funds: The fund balances within this fund are estimated to decrease by \$1.2 million by year-end. This decrease is primarily due to an increase in vehicle acquisition in the Fleet Fund.

General Fund

General Fund

Major Revenues



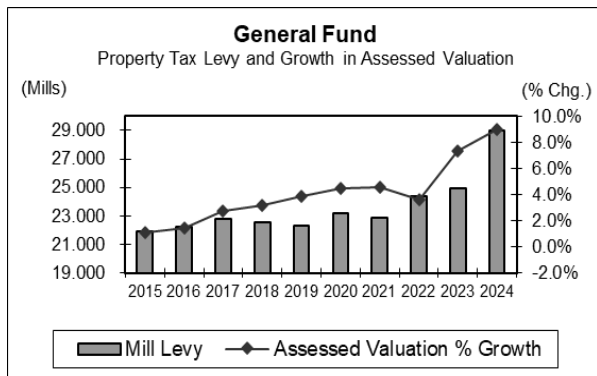
Total revenues in the General Fund through the first half of 2024 totaled \$217.1 million, an increase of \$19.1 million (9.6 percent) compared to the same timeframe in 2023.

The increase in revenue is largely attributable to increases in current property taxes (\$13.6 million), other revenue (\$7.0 million), uses of money and property (\$3.3 million), charges for services (\$1.0 million), motor vehicle taxes (\$0.3 million), and back property taxes (\$0.1 million). The increase in current property taxes is due to an increase in assessed valuation of 9.0 percent (\$13.6 million) for the current budget year, though the Commission reduced the mill levy rate to collect less than the total increase in assessed value. The increase in other revenue is due to a transfer-in (\$7.0 million) from American Rescue Plan Act (ARPA) funds to replace lost revenue in the General Fund. The increase in uses of money and property (\$3.3 million) is primarily due to an increase in investment income (\$3.4 million) as the result of more strategic investment decisions, which was offset by a decrease in interest on taxes (\$0.2 million). The increase in charges for services (\$1.0 million) is primarily due to fees collected by Emergency Medical Services (EMS) for Medicaid fees (\$1.4 million) and insurance fees (\$0.5 million). There were also increases in prisoner competency fees due to a new law passed in 2023 (Senate Bill 228) that provides reimbursement for fees for housing prisoners who are awaiting competency hearings (\$0.2 million). The increases in charges for services were partially offset by a decrease in miscellaneous charges for services (\$0.6 million) primarily in the Division of Information Technology (IT) due to a decrease in subscriptions for Information Networks of Kansas (INK) that required less accounts when Odyssey

went live, a decrease in prisoner housing/care collected by the Sheriff's Office (\$0.3 million) due to a decrease in inmate population, a decrease in setoff program charges (\$0.2 million) collected by EMS, and a decrease in forensic pathology services fees (\$0.1 million) collected by the Regional Forensic Science Center (RFSC) due to a decrease in autopsies provided in 2024 compared to the same time in 2023. The increase in motor vehicle taxes (\$0.3 million) is due to an increase in motor vehicle registrations in the first half of 2024 compared to the same time period in 2023. The increase in back property taxes (\$0.1 million) is due to an increase in collection of delinquent taxes.

The increases were partially offset by decreases in licenses and permits (\$4.3 million), fines and forfeitures (\$1.2 million), reimbursements (\$0.4 million), local retail sales and use taxes (\$0.3 million), and miscellaneous revenue (\$0.1 million). The decrease in licenses and permits (\$4.3 million) is due to MABCD moving out of the General Fund into the new Code Inspection and Enforcement Fund. The decrease in fines and forfeitures (\$1.2 million) is primarily due to a decrease in opioid settlement revenue collected in the first half of 2024 compared to the same time frame in 2023, due to those funds now being collected in the new Municipalities Fight Addiction Fund. The decrease in reimbursements (\$0.4 million) is primarily due to the payment of final administrative charges from the COMCARE, EMS, and Noxious Weeds Tax Funds in 2023 as a result of their consolidation into the General Fund, where no administrative charges will be paid in 2024. The decrease in local retail sales and use taxes (\$0.3 million) is due to moderating economic activity. The decrease in miscellaneous revenue (\$0.1 million) is primarily due to a decrease in revenue collected by the Division of Finance from the Kansas Housing Assistance Program (KSHAP) for first-time home buyers.

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



Property taxes (current) are the largest revenue source in the General Fund. Through the first half of 2024, \$152.0 million in current property taxes had been collected, an increase of \$13.6 million (9.8 percent) compared to the previous year. The mill levy rate for this Fund is 25.205, an increase of 0.279 mills from the 2023 rate of 24.926 mills.

Local retail sales and use tax collections through the first half of 2024 decreased \$0.3 million (1.7 percent) compared to the same timeframe in 2023. Collections in three of six months in 2024 exceeded collections in the same months in 2023. 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	2023	2024	% Change
January	3,102,485	3,174,576	2.32%
February	3,845,284	3,645,478	-5.20%
March	3,069,072	2,939,795	-4.21%
April	2,923,807	2,956,907	1.13%
May	3,512,157	3,396,700	-3.29%
June	3,111,737	3,113,443	0.05%
Total	19,564,541	19,226,898	-1.73%

Motor Vehicle tax collections were \$5.9 million through the first half of 2024, an increase of \$0.3 million (5.2 percent) compared to the same timeframe in 2023. Motor vehicle taxes are collected in accordance with K.S.A. 79-5111, which requires these taxes to be allocated to each fund with a property-tax levy in proportion to the property tax levied during the previous year's budget.

Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from

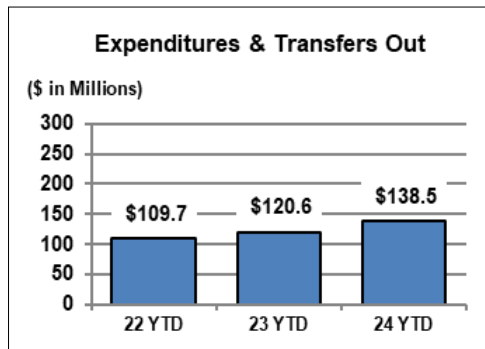
the State to assist with juvenile Corrections programs and from the City of Wichita for the Exploited and Missing Child Unit (EMCU), which is a jointly operated program between the Sheriff's Office, the Kansas Department for Children and Families (DCF), and the Wichita Police Department (WPD) that investigates child abuse, human trafficking, and missing children cases. Receipts in this category totaled \$0.3 million, a slight increase of \$25,240 (8.1 percent) compared to the same timeframe in 2023.

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 \$16.6 million collected through the first half of 2024 was \$1.0 million (6.7 percent) more than the same timeframe in 2023, mainly due to fees collected by Emergency Medical Services (EMS) for Medicaid fees (\$1.4 million), insurance fees (\$0.5 million), and prisoner competency fees (\$0.2 million) due to a new law passed in 2023 (Senate Bill 228) that provides reimbursement for fees for housing prisoners who are awaiting competency hearings. The increases in charges for services were partially offset by a decrease in miscellaneous charges for services (\$0.6 million) primarily in the Division of Information Technology (IT) due to a decrease in subscriptions for Information Networks of Kansas (INK) that required less accounts when Odyssey went live, a decrease in prisoner housing/care collected by the Sheriff's Office (\$0.3 million) due to a decrease in inmate population, a decrease in setoff program charges (\$0.2 million) collected by EMS, and a decrease in forensic pathology services fees (\$0.1 million) collected by the Regional Forensic Science Center (RFSC) due to a decrease in autopsies provided in 2024 compared to the same time in 2023.

Uses of Money and Property revenue, which includes investment income, increased \$3.3 million (43.1 percent) compared to the same timeframe in 2023 as the result of more strategic investment decisions and rising interest rates.

Transfers from other funds and other proceeds are typically a result of completed capital projects, which varies as projects can be completed any time during the year. Through both the first half of 2024, \$7.0 million was captured in this category, which is \$7.0 million (100.0 percent) more than in 2023 where no transfers in were recorded.

Major Expenditures



Actual year-to-date expenditures through the first half of 2024 increased \$17.9 million (14.8 percent) compared to the same timeframe in 2023. Increases were recorded in personnel (\$13.4 million), transfers out (\$5.6 million), and equipment (\$0.3 million), which were partially offset by decreases in contractals (\$1.3 million), commodities (\$0.1 million), and capital improvements (\$16,371).

Personnel costs increased \$13.4 million (19.5 percent) compared to the first half of 2023. The increase is mostly attributable to increases in salaries and wages (\$9.8 million), retirement contributions (\$1.5 million), health and life insurance premiums (\$1.3 million), and associated payroll taxes due to an additional payroll posting thus far in 2024.

General Fund Detailed Personnel Expenditures				
Year-to Date Comparison*				
Category	2023	2024	% Change	
Salaries and Wages	\$ 45,361,084	\$ 55,206,739	21.71%	
Overtime	3,432,870	3,243,362	-5.52%	
Allowances	34,266	39,509	15.30%	
FICA - OASDI	2,960,354	3,539,871	19.58%	
FICA - HI	692,341	827,873	19.58%	
Health/Dental Ins.	8,848,849	10,143,163	14.63%	
Retirement	6,189,478	7,691,330	24.26%	
Workers' Comp.	635,904	777,017	22.19%	
Unemployment Tax	48,629	52,921	8.83%	
Vac. Sell as Benefits	88,644	96,333	8.67%	
Donated Leave	-	1,420	-	
Wireless Allowance	66,658	71,198	6.81%	
Call Back/On Call	58,538	80,789	38.01%	
Total	\$ 68,417,615	\$ 81,771,526	19.52%	

*Personnel expenditure increases are largely due to an additional payroll posting through June 2024 vs. June 2023

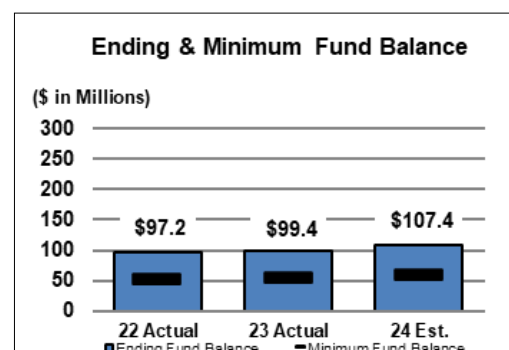
Contractual services expenditures decreased \$1.3 million (3.8 percent) in 2024, compared to the first half of 2023. The decrease in contractals is primarily due to decreases in fee for service contracts (\$1.7 million) mainly by the Sheriff's Office due to a decrease in out-of-County housing due to a decrease in inmate population (\$1.0 million)

and in IT due to a decrease in Technology Review Board (TRB) expenditures due to the deferral of the financial system replacement project (\$0.7 million), which was partially offset by increases in contracted meals (\$0.3 million) by the Department of Corrections due to an increase in the vendor contract and in electricity (\$0.1 million) by the Facilities Department.

Commodity expenditures decreased \$0.1 million (2.8 percent) in 2024 when compared to the first half of 2023. The decrease is primarily due to a decrease in custodial supplies (\$0.1 million) mostly by the Sheriff's Office due to a decrease in inmate population.

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 upgrading elevators at the Historic Courthouse and the Sedgwick County Courthouse (\$6.0 million), refreshing historic courthouse data center (\$1.8 million), replacing and installing new outdoor warning devices (\$0.7 million), replacing the red brick west restroom at Lake Afton Park (LAP) (\$0.4 million), replacing roofs on County-owned properties (\$0.2 million), and replacing a dishwasher exhaust duct at the Adult Detention Facility (ADF) (\$0.1 million).

General Fund Ending Balance



The General Fund 2024 beginning budgetary fund balance of \$99.4 million is expected to increase \$8.0 million (8.0 percent) by the end of 2024, primarily

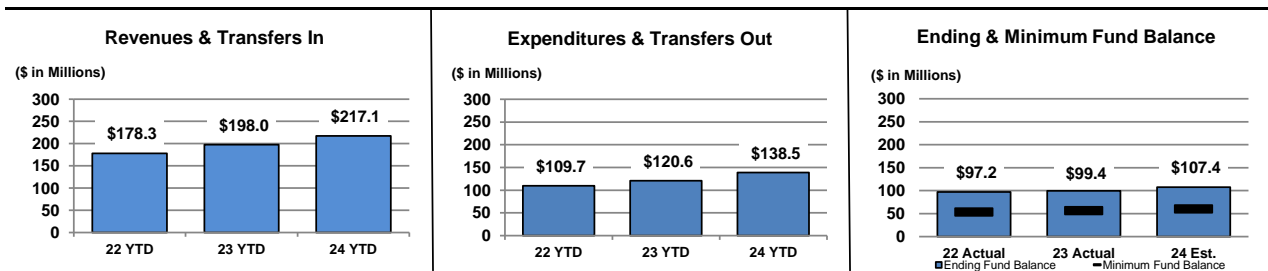
due to an anticipated increase in investment income.
This increase is due primarily to strategic investment
decisions and rising interest rates.

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 2024 is 25.205 mills.

There are still some licenses and permits revenues posting to the General Fund for MABCD, this is currently being resolved and moved to the new fund.

Revenues through June increased \$19.1 million versus the same time period in 2023, specifically in current property taxes (\$13.6 million), transfers in (\$7.0 million), uses of money and property (\$3.3 million), charges for services (\$1.0 million), motor vehicle taxes (\$0.3 million), and back property taxes (\$0.1 million). The increases were partially offset by a decrease in licenses and permits (\$4.3 million), fines and forfeitures (\$1.2 million), reimbursements (\$0.4 million), local retail sales and use taxes (\$0.3 million), and miscellaneous revenue (\$0.1 million). Expenditures increased \$17.9 million compared to the same time period in 2023, specifically in personnel (\$13.4 million), transfers out (\$5.6 million), and equipment (\$0.3 million). Increases in expenditures were partially offset by decreases in contractuals (\$1.3 million), commodities (\$0.1 million), and capital improvements (\$16,371).



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

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD			2024 YTD						
	YTD Actual Amounts		Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative			
		Adopted	Revised							
Revenues & Transfers In										
Current Property Taxes	\$	138,403,991	\$	156,302,519	\$	152,034,624	\$	156,316,017	\$	13,498
Back Prop. Taxes & Ref. Warrants		1,423,937		9,302,639		1,492,329		1,946,627		(7,356,011)
Special Assessment Prop. Taxes		-		-		-		-		-
Motor Vehicle Taxes		5,616,481		34,793,647		5,911,304		15,361,210		(19,432,436)
Local Retail Sales & Use Taxes		19,564,541		39,568,789		19,226,898		40,129,760		560,971
All Other Taxes		80,960		281,312		115,620		209,871		(71,442)
Licenses & Permits		4,305,680		61,554		38,971		39,346		(22,208)
Intergovernmental		312,796		878,914		338,036		909,115		30,201
Charges for Services		15,593,994		30,716,640		16,633,693		32,927,192		2,210,552
Fines & Forfeitures		1,206,135		189,663		29,744		130,248		(59,414)
Miscellaneous		1,208,181		2,030,567		1,152,951		2,220,395		189,828
Reimbursements		2,710,284		4,104,233		2,328,427		5,891,377		1,787,144
Uses of Money & Property		7,565,255		5,207,894		10,825,155		21,087,201		15,879,307
Transfers In & Other Proceeds		-		-		7,000,000		17,076,898		17,076,898
Total Revenues & Transfers In		197,992,235		283,438,370		217,127,752		294,245,258		10,806,888
Expenditures & Transfers Out										
Personnel	\$	68,417,615	\$	177,229,788	\$	176,568,863	\$	166,988,201	\$	(9,580,662)
Contractuals		33,417,897		82,880,657		80,603,597		57,772,153		(22,831,444)
Debt Service		-		-		-		-		-
Commodities		4,601,896		11,229,731		9,290,945		8,263,739		(1,027,207)
Capital Improvement		16,371		5,329,167		18,671		10,000		(8,671)
Capital Outlay		41,372		1,401,048		1,441,236		676,354		(764,882)
Transfers Out		14,151,092		24,943,792		35,090,871		52,530,484		17,439,613
Total Expenditures & Transfers Out		120,646,242		303,014,183		138,510,606		286,240,931		(16,773,252)
Net Change in Fund Balance		77,345,993		(19,575,814)		(19,575,814)		8,004,327		(5,966,364)
Actual Beginning Fund Balance		97,242,961		99,427,609		99,427,609		99,427,609		-
Ending Fund Balance	\$	174,588,954	\$	79,851,796	\$	79,851,796	\$	107,431,936	\$	(5,966,364)



General Fund

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

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD	2024 YTD			Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Expenditures and Interfund Transfers Out By Department						
General Government						
County Commission						
Personnel	378,287	909,621	909,621	442,833	838,990	(70,631)
Contractuals	55,215	106,419	106,419	29,997	103,224	(3,195)
Debt Service	-	-	-	-	-	-
Commodities	13,190	18,381	18,381	3,718	15,226	(3,155)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commission	446,693	1,034,421	1,034,421	476,548	957,440	(76,981)
County Manager						
Personnel	667,687	1,774,798	1,757,198	830,669	1,731,710	(25,488)
Contractuals	280,025	409,660	446,367	279,855	420,248	(26,119)
Debt Service	-	-	-	-	-	-
Commodities	17,746	19,551	23,551	12,925	31,833	8,282
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Manager	965,458	2,204,009	2,227,116	1,123,448	2,183,791	(43,324)
County Counselor						
Personnel	611,195	1,445,488	1,445,488	667,791	1,322,299	(123,189)
Contractuals	496,903	334,320	341,792	279,216	809,371	467,579
Debt Service	-	-	-	-	-	-
Commodities	326	41,878	41,878	1,612	15,122	(26,756)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	1,108,424	1,821,686	1,829,158	948,619	2,146,793	317,634
County Clerk						
Personnel	554,670	1,413,023	1,413,023	705,707	1,383,238	(29,785)
Contractuals	3,490	16,750	16,750	7,947	160,111	143,361
Debt Service	-	-	-	-	-	-
Commodities	7,714	160,309	160,309	3,254	7,710	(152,599)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	565,874	1,590,082	1,590,082	716,907	1,551,060	(39,023)
Register of Deeds						
Personnel	525,251	1,306,655	1,306,655	618,745	1,229,765	(76,890)
Contractuals	808	17,674	17,674	3,969	5,945	(11,729)
Debt Service	-	-	-	-	-	-
Commodities	4,658	26,000	26,000	3,765	19,734	(6,266)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	530,716	1,350,329	1,350,329	626,479	1,255,444	(94,885)
Election Commissioner						
Personnel	349,465	1,622,140	1,622,140	839,981	2,531,965	909,825
Contractuals	406,643	1,757,429	1,753,300	508,631	1,711,469	(41,830)
Debt Service	-	-	-	-	-	-
Commodities	4,646	141,035	141,035	67,657	117,303	(23,732)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	2,888,557	2,888,557	2,888,557	-
Total Election Commissioner	760,755	3,520,604	6,405,032	4,304,826	7,249,294	844,262



General Fund

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

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD	2024 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
General Government (Continued)						
Division of Human Resources						
Personnel	759,838	1,919,547	1,919,547	907,634	1,803,082	(116,465)
Contractuals	233,858	117,000	129,772	98,310	121,492	(8,280)
Debt Service	-	-	-	-	-	-
Commodities	12,567	43,320	35,549	13,312	31,909	(3,640)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Human Resources	1,006,263	2,079,867	2,084,867	1,019,256	1,956,483	(128,384)
Division of Finance						
Personnel	1,374,031	3,517,595	3,517,595	1,666,102	3,309,369	(208,226)
Contractuals	371,396	1,047,086	1,046,086	603,226	610,466	(435,620)
Debt Service	-	-	-	-	-	-
Commodities	25,011	109,607	110,607	6,478	60,680	(49,927)
Capital Improvements	5,934	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	17,076,898	17,076,898
Total Division of Finance	1,776,371	4,674,288	4,674,288	2,275,805	21,057,413	16,383,126
Budgeted Transfers						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	615,144	4,000,000	4,000,000	-	4,182,776	182,776
Total Budgeted Transfers	615,144	4,000,000	4,000,000	-	4,182,776	182,776
Contingency Reserves						
Personnel	-	3,979,403	3,979,403	-	-	(3,979,403)
Contractuals	-	28,295,660	23,175,676	-	1,719,833	(21,455,843)
Debt Service	-	-	-	-	-	-
Commodities	-	750,000	331,130	-	-	(331,130)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	750,000	750,000	-	-	(750,000)
Transfers Out	-	-	-	-	-	-
Total Contingency Reserves	-	33,775,063	28,236,209	-	1,719,833	(26,516,376)
County Appraiser						
Personnel	2,143,750	5,594,923	5,594,923	2,650,182	5,413,275	(181,648)
Contractuals	116,642	222,822	222,822	116,468	211,514	(11,308)
Debt Service	-	-	-	-	-	-
Commodities	50,252	84,797	84,797	52,784	82,647	(2,150)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Appraiser	2,310,644	5,902,542	5,902,542	2,819,434	5,707,437	(195,106)
County Treasurer						
Personnel	598,842	1,435,862	1,435,862	705,764	1,413,186	(22,676)
Contractuals	21,351	68,350	68,350	33,135	48,895	(19,455)
Debt Service	-	-	-	-	-	-
Commodities	22,486	87,026	87,026	27,922	82,687	(4,339)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Treasurer	642,679	1,591,238	1,591,238	766,821	1,544,768	(46,470)



General Fund

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

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD	2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024
		Adopted	Revised		Variance with Revised Budget Positive/Negative
General Government (Continued)					
Metropolitan Area Planning Dept.					
Personnel	-	-	-	-	-
Contractuals	382,792	823,335	823,335	411,668	823,335
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	382,792	823,335	823,335	411,668	823,335
Facilities Department					
Personnel	983,077	3,378,727	3,378,727	1,529,385	3,023,702
Contractuals	2,736,136	4,772,370	4,748,459	2,605,627	4,648,515
Debt Service	-	-	-	-	-
Commodities	429,995	591,132	606,372	552,431	714,323
Capital Improvements	-	1,642,586	8,671	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	640,672	-	1,642,586	1,642,586	1,642,586
Total Facilities Department	4,789,881	10,384,815	10,384,815	6,330,028	10,029,125
Central Services					
Personnel	627,881	1,590,208	1,572,082	750,813	1,501,012
Contractuals	95,037	110,616	113,116	54,903	65,607
Debt Service	-	-	-	-	-
Commodities	746,709	1,386,866	1,402,492	812,385	1,348,541
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Central Services	1,469,627	3,087,690	3,087,690	1,618,101	2,915,160
Division of Information & Technology					
Personnel	3,668,025	8,573,999	8,573,999	4,231,765	8,386,844
Contractuals	4,724,036	5,241,030	7,150,583	4,349,544	6,924,272
Debt Service	-	-	-	-	-
Commodities	428,962	1,998,027	489,877	59,640	487,275
Capital Improvements	-	1,822,127	-	-	-
Capital Outlay	77,100	651,048	668,514	345,898	651,048
Transfers Out	-	117,398	1,939,525	1,939,525	1,939,525
Total Division of Info. & Tech.	8,898,124	18,403,629	18,822,499	10,926,372	18,388,964
Public Safety					
Office of the Medical Director					
Personnel	233,574	536,257	536,257	264,415	504,625
Contractuals	17,249	33,477	33,477	12,618	27,330
Debt Service	-	-	-	-	-
Commodities	7,160	10,000	10,000	2,052	9,912
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Office of the Medical Director	257,983	579,734	579,734	279,085	541,868
Emergency Communications					
Personnel	2,767,264	8,502,843	8,502,843	3,992,113	8,308,163
Contractuals	(1,056)	45,006	53,426	26,884	53,416
Debt Service	-	-	-	-	-
Commodities	8,512	90,947	82,527	30,042	74,335
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Emergency Communications	2,774,720	8,638,796	8,638,796	4,049,040	8,435,914



General Fund

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

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD	2024 YTD					
		Annual Budgeted Amounts				Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts			
Public Safety (Continued)							
Emergency Management							
Personnel	140,379	347,633	347,633	136,507	262,256	(85,378)	
Contractuals	63,401	134,868	134,868	32,791	118,216	(16,652)	
Debt Service	-	-	-	-	-	-	
Commodities	16,524	45,000	45,000	12,844	40,579	(4,421)	
Capital Improvements	-	656,833	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	328,417	-	656,833	656,833	656,833	-	
Total Emergency Management	548,720	1,184,334	1,184,334	838,975	1,077,884	(106,451)	
Emergency Medical Services							
Personnel	7,283,811	18,549,475	18,549,475	8,710,385	17,495,147	(1,054,328)	
Contractuals	1,926,686	2,422,532	2,205,532	1,831,647	2,826,566	621,034	
Debt Service	-	-	-	-	-	-	
Commodities	803,242	1,605,364	1,850,364	946,136	1,538,448	(311,916)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	(236,725)	-	-	-	-	-	
Transfers Out	-	-	1,838,995	1,838,995	1,838,995	-	
Total Emergency Medical Services	9,777,015	22,577,371	24,444,366	13,327,163	23,699,157	(745,209)	
Reg. Forensic Science Center							
Personnel	1,775,314	4,466,582	4,466,582	2,226,036	4,626,677	160,096	
Contractuals	396,970	474,027	474,027	326,287	517,578	43,551	
Debt Service	-	-	-	-	-	-	
Commodities	179,705	433,988	433,988	177,134	380,845	(53,143)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	315,066	-	-	(400)	-	-	
Transfers Out	-	-	-	-	-	-	
Total Regional Forensic Science Center	2,667,055	5,374,597	5,374,597	2,729,057	5,525,100	150,504	
Department of Corrections							
Personnel	4,210,932	13,369,705	12,961,367	5,450,430	11,810,913	(1,150,455)	
Contractuals	1,212,721	2,079,892	2,841,769	1,819,005	2,425,295	(416,474)	
Debt Service	-	-	-	-	-	-	
Commodities	326,487	861,413	543,549	261,980	536,034	(7,515)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	12,914	-	-	-	-	-	
Transfers Out	247,776	992,000	956,325	-	992,000	35,675	
Total Department of Corrections	6,010,830	17,303,010	17,303,010	7,531,415	15,764,242	(1,538,768)	
Sheriff's Office							
Personnel	23,501,998	56,636,662	56,636,662	28,025,523	57,270,890	634,229	
Contractuals	8,981,287	17,259,703	17,224,945	8,124,699	16,797,459	(427,486)	
Debt Service	-	-	-	-	-	-	
Commodities	537,375	868,370	903,128	390,558	1,004,702	101,574	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	4,489	21,000	21,000	7,261	21,000	-	
Total Sheriff's Office	33,025,149	74,785,735	74,785,735	36,548,041	75,094,051	308,316	
District Attorney							
Personnel	5,619,311	14,625,583	14,542,583	6,396,099	13,076,126	(1,466,457)	
Contractuals	462,618	645,734	748,984	571,633	716,874	(32,110)	
Debt Service	-	-	-	-	-	-	
Commodities	50,283	125,950	126,700	14,152	106,417	(20,283)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total District Attorney	6,132,213	15,397,267	15,418,267	6,981,884	13,899,417	(1,518,850)	

General Fund

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

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD	2024 YTD					
		Annual Budgeted Amounts				Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts			
Public Safety (Continued)							
District Court							
Personnel	36,142	148,707	148,707	40,749	82,749	(65,958)	
Contractuals	2,208,958	3,818,283	3,830,433	2,310,709	4,255,744	425,311	
Debt Service	-	-	-	-	-	-	
Commodities	213,805	406,972	394,822	215,529	291,022	(103,800)	
Capital Improvements	10,437	10,000	10,000	-	10,000	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total District Court	2,469,342	4,383,962	4,383,962	2,566,987	4,639,516	255,554	
Crime Prevention Fund							
Personnel	-	-	-	-	-	-	
Contractuals	263,804	582,383	582,383	536,840	582,383	-	
Debt Service	-	-	-	-	-	-	
Commodities	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total Crime Prevention Fund	263,804	582,383	582,383	536,840	582,383	-	
MABCD							
Personnel	1,572,615	-	-	-	-	-	
Contractuals	1,150,610	-	-	(3,676)	-	-	
Debt Service	-	-	-	-	-	-	
Commodities	129,450	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	(27,050)	-	-	
Transfers Out	302,660	-	-	-	-	-	
Total MABCD	3,155,335	-	-	(30,726)	-	-	
Courthouse Police							
Personnel	540,308	1,809,714	1,809,714	758,581	1,503,426	(306,289)	
Contractuals	27,857	41,000	43,640	12,649	41,988	(1,652)	
Debt Service	-	-	-	-	-	-	
Commodities	4,519	20,192	94,549	62,858	72,735	(21,813)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	2,509	-	-	-	2,584	2,584	
Transfers Out	178,210	-	2,360	-	-	(2,360)	
Total Courthouse Police	753,402	1,870,906	1,950,263	834,089	1,620,733	(329,530)	
Public Works							
Budget Transfers - Local Sales Tax							
Personnel	-	-	-	-	-	-	
Contractuals	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Commodities	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	9,782,270	19,784,394	19,784,394	9,613,449	20,064,880	280,486	
Total Budget Transfers	9,782,270	19,784,394	19,784,394	9,613,449	20,064,880	280,486	
Noxious Weeds							
Personnel	177,505	427,478	427,478	179,319	352,277	(75,201)	
Contractuals	39,873	73,593	73,593	35,336	77,165	3,572	
Debt Service	-	-	-	-	-	-	
Commodities	58,840	99,629	99,629	50,925	93,365	(6,264)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total Noxious Weeds	276,218	600,700	600,700	265,579	522,807	(77,893)	



General Fund

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

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD	2024 YTD				
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Works (Continued)						
Storm Drainage						
Personnel	227,458	636,821	636,821	325,219	642,923	6,102
Contractuals	1,437,516	1,695,266	1,695,453	1,547,572	1,678,286	(17,167)
Debt Service	-	-	-	-	-	-
Commodities	1,159	2,700	2,700	2,111	2,497	(203)
Capital Improvements	-	760,187	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	1,360,187	-	760,000	760,000	760,000	-
Total Storm Drainage	3,026,320	3,094,974	3,094,974	2,634,903	3,083,706	(11,268)
Environmental Resources						
Personnel	39,134	93,584	93,584	44,611	88,059	(5,525)
Contractuals	43,495	51,331	51,331	39,729	46,691	(4,640)
Debt Service	-	-	-	-	-	-
Commodities	530	2,331	2,331	244	1,729	(602)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Environmental Resources	83,159	147,246	147,246	84,583	136,479	(10,767)
Public Services						
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	102,500	218,000	218,000	109,000	218,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	102,500	218,000	218,000	109,000	218,000	-
COMCARE						
Personnel	1,685,771	4,267,080	4,267,080	1,789,470	3,514,434	(752,646)
Contractuals	430,904	990,139	990,139	446,896	994,239	4,100
Debt Service	-	-	-	-	-	-
Commodities	120,120	212,450	212,450	95,429	185,677	(26,773)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total COMCARE	2,236,796	5,469,669	5,469,669	2,331,795	4,694,351	(775,318)
Department of Aging & Disabilities						
Personnel	40,527	124,162	124,162	56,932	106,136	(18,026)
Contractuals	1,233,943	2,357,189	2,357,189	1,300,644	2,308,949	(48,240)
Debt Service	-	-	-	-	-	-
Commodities	(2,985)	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(129,492)	-	-	-	-	-
Transfers Out	-	29,000	29,000	-	29,000	-
Total Department on Aging	1,141,994	2,510,351	2,510,351	1,357,576	2,444,085	(66,266)
Health Department						
Personnel	1,767,461	4,715,870	4,582,008	2,047,901	4,025,377	(556,631)
Contractuals	492,440	766,666	800,235	509,312	867,950	67,715
Debt Service	-	-	-	-	-	-
Commodities	241,076	769,404	713,113	378,202	725,427	12,314
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	22,722	22,722	22,722	-
Transfers Out	-	-	133,862	-	-	(133,862)
Total Health Department	2,500,977	6,251,939	6,251,939	2,958,136	5,641,476	(610,463)



General Fund

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

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD	2024 YTD				
		Annual Budgeted Amounts			Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Culture & Recreation						
Sedgwick County Parks Dept.						
Personnel	198,514	637,954	637,954	326,594	601,929	(36,024)
Contractuals	171,362	308,083	308,083	183,596	327,392	19,309
Debt Service	-	-	-	-	-	-
Commodities	141,789	207,592	207,592	144,500	184,982	(22,610)
Capital Improvements	-	437,434	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	691,267	-	437,434	437,434	437,434	-
Total Sedgwick County Parks Dept.	1,202,932	1,591,063	1,591,063	1,092,124	1,551,738	(39,325)
Sedgwick County Zoo						
Personnel	3,229,525	8,577,553	8,577,553	4,318,342	8,548,931	(28,622)
Contractuals	400,000	400,000	400,000	400,000	400,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Zoo	3,629,525	8,977,553	8,977,553	4,718,342	8,948,931	(28,622)
Exploration Place						
Personnel	90,340	199,259	199,259	101,432	203,746	4,488
Contractuals	1,013,954	2,020,881	2,020,881	1,010,441	2,016,894	(3,987)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Exploration Place	1,104,294	2,220,140	2,220,140	1,111,873	2,220,640	500
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	317,472	407,472	407,472	407,472	407,472	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	317,472	407,472	407,472	407,472	407,472	-
Community Development						
Extension Council						
Personnel	-	-	-	-	-	-
Contractuals	412,741	825,481	825,481	412,741	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Extension Council	412,741	825,481	825,481	412,741	825,481	-
Economic Development						
Personnel	37,733	94,877	94,877	38,227	74,978	(19,899)
Contractuals	228,143	1,809,335	1,809,335	408,496	544,066	(1,265,269)
Debt Service	-	-	-	-	-	-
Commodities	40	9,500	9,500	-	42	(9,458)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Economic Development	265,916	1,913,712	1,913,712	446,723	619,086	(1,294,626)

General Fund

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

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Community Development (Continued)						
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	425,117	46,795	279,420	276,681	279,420	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	425,117	46,795	279,420	276,681	279,420	-
Total Expenditures & Transfers Out	120,613,242	302,981,183	302,981,183	138,377,138	286,207,931	(16,773,252)
Net Change in Fund Balance	77,345,993	(19,575,814)	(19,575,814)	78,617,147	8,004,327	(5,966,364)
Actual Fund Balance, Beginning of Year	97,242,961	99,427,609	99,427,609	99,427,609	99,427,609	-
Ending Fund Balance	\$ 174,588,954	\$ 79,851,796	\$ 79,851,796	\$ 178,044,756	\$ 107,431,936	\$ (5,966,364)

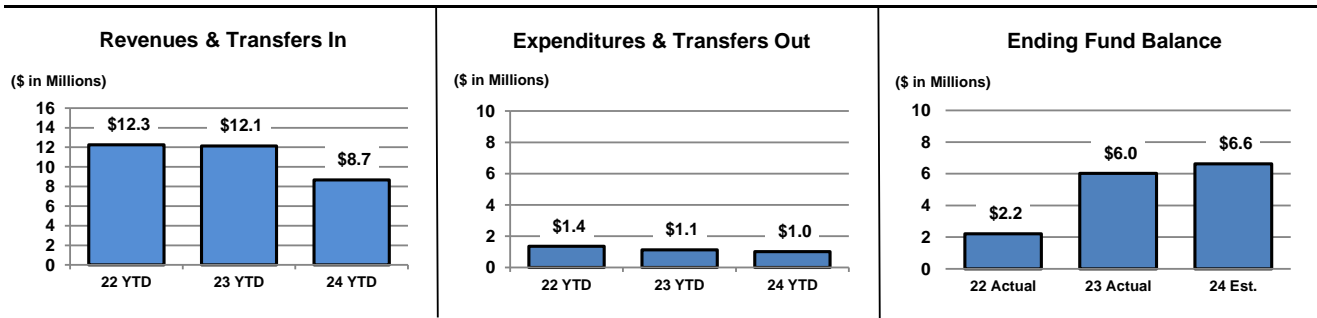
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Budgetary Accounts

Bond and Interest

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

For 2024, 1.156 mills were levied, a decrease of 0.705 mills from the 2023 budget.



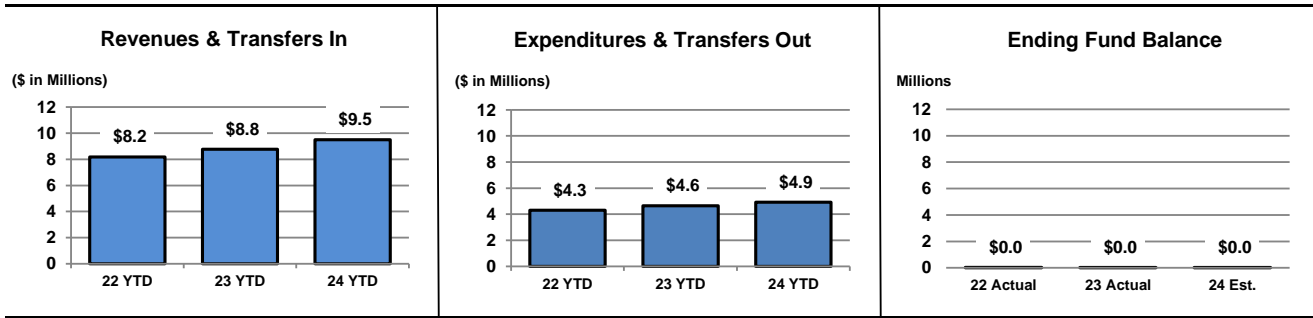
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 10,333,927	\$ 7,160,284	\$ 7,160,284	\$ 6,977,606	\$ 7,161,894	\$ 1,610
Back Prop. Taxes & Ref. Warrants	121,652	155,963	155,963	119,712	141,930	(14,034)
Special Assessment Prop. Taxes	395,566	245,559	245,559	332,698	340,991	95,431
Motor Vehicle Taxes	473,902	1,270,553	1,270,553	446,999	1,133,404	(137,149)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	(20,685)
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	7,515	(4,044)
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	798,783	2,474,764	2,474,764	798,783	2,331,687	(143,077)
Total Revenues & Transfers In	12,123,831	11,318,682	11,318,682	8,675,798	11,117,419	(201,262)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	8,600	20,000	36,700	29,800	29,800	(6,900)
Debt Service	1,108,143	11,652,167	11,635,467	972,633	10,485,266	(1,150,201)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,116,743	11,672,167	11,672,167	1,002,433	10,515,066	(1,157,101)
Net Change in Fund Balance	11,007,088	(353,486)	(353,486)	7,673,365	602,353	(1,358,364)
Actual Beginning Fund Balance	2,221,193	6,028,500	6,028,500	6,028,500	6,028,500	-
Ending Fund Balance	\$ 13,228,281	\$ 5,675,014	\$ 5,675,014	\$ 13,701,865	\$ 6,630,853	\$ (1,358,364)

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 35.6 percent is primarily used to pay the debt service for the campus facilities and for the National Center for Aviation Training. Approximately 48.9 percent makes up student support and serves as the universities primary source of support for scholarships and assistantships for city and county residents. Approximately 4.6 percent is budgeted for Economic and Community Development. 0.6 percent of total expenditures provide funding for operation and oversight of mill levy fund. Finally, 10.3 percent is required for contingency reserve.



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

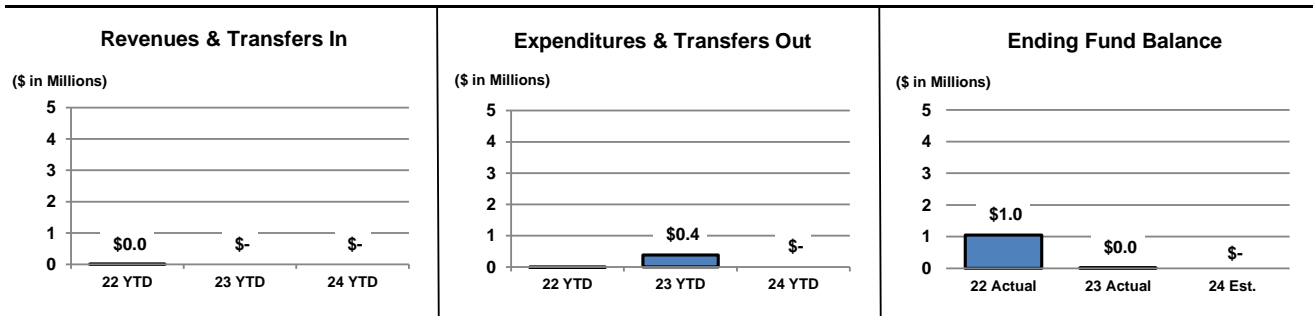
For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD		2024 YTD			
	Annual Budgeted Amounts				Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 8,329,030	\$ 9,302,639	\$ 9,302,639	\$ 9,047,982	\$ 9,302,509	\$ (130)
Back Prop. Taxes & Ref. Warrants	88,149	125,712	125,712	91,419	114,398	(11,314)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	345,928	1,032,750	1,032,750	356,617	922,205	(110,544)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	348,587	348,587	-	-	(348,587)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	8,763,107	10,809,688	10,809,688	9,496,018	10,339,112	(470,576)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	4,647,359	10,957,193	10,957,193	4,915,000	10,339,112	(618,081)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,647,359	10,957,193	10,957,193	4,915,000	10,339,112	(618,081)
Net Change in Fund Balance	4,115,748	(147,505)	(147,505)	4,581,018	0	(1,088,657)
Actual Beginning Fund Balance	30,859	9,500	9,500	9,500	9,500	-
Ending Fund Balance	\$ 4,146,607	\$ (138,005)	\$ (138,005)	\$ 4,590,518	\$ 9,500	\$ (1,088,657)

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. This fund is budgeted for the transfer of the remaining fund balance to the Equipment and Technology Reserve Fund in 2024.



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

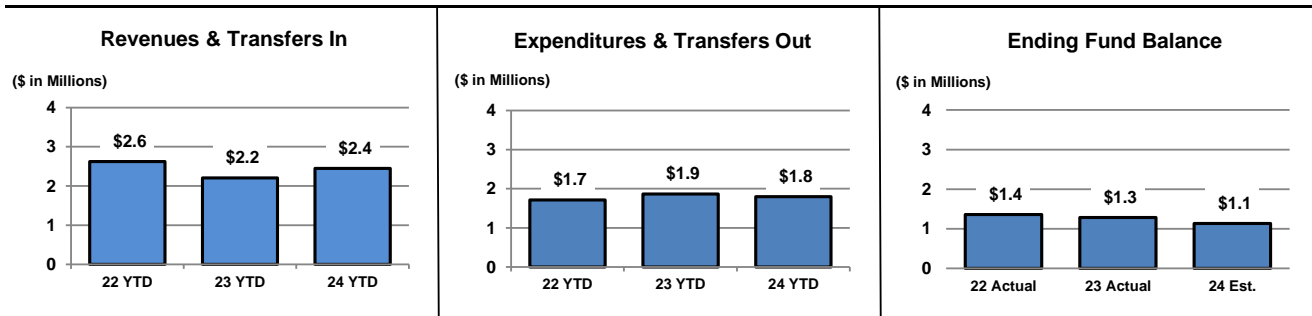
For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		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	386,312	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	19,207	19,207	-	19,207	-
Total Expenditures & Transfers Out	386,312	19,207	19,207	-	19,207	-
Net Change in Fund Balance	(386,312)	(19,207)	(19,207)	-	(19,207)	-
Actual Beginning Fund Balance	1,048,670	19,207	19,207	19,207	19,207	-
Ending Fund Balance	\$ 662,359	\$ -	\$ -	\$ 19,207	\$ -	\$ -

Aging

The Department of Aging and Disabilities 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 2024 mill levy for the County, with \$3.1 million in revenue budgeted from a property tax rate of 0.385 mills for the year, a 0.014 mills decrease from 2023, while the other fund, Aging Grants, accounts for grants and most user fees.



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

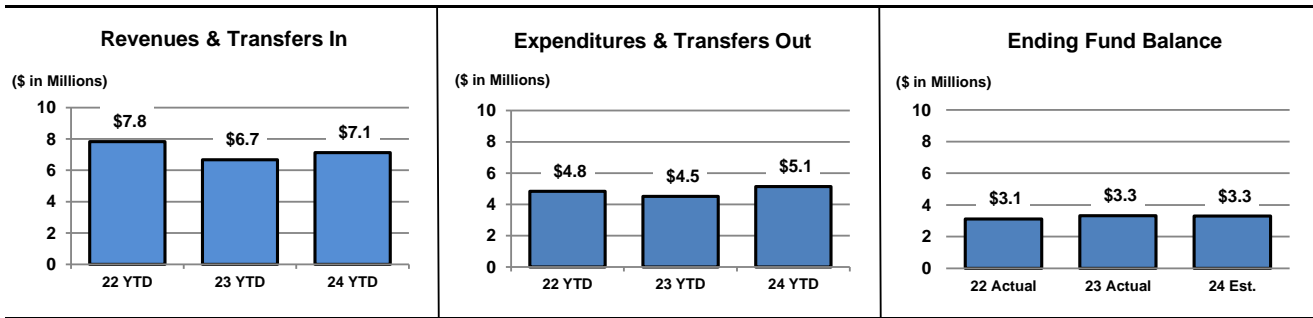
For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,060,321	\$ 2,386,690	\$ 2,386,690	\$ 2,320,496	\$ 2,387,788	\$ 1,098
Back Prop. Taxes & Ref. Warrants	27,524	31,093	31,093	26,415	28,294	(2,798)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	109,965	255,647	255,647	91,103	228,306	(27,341)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	8,404	(17,685)	(17,685)	8,215	17,178	34,863
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	(3,723)	(3,723)	1,377	1,840	5,563
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,206,215	2,652,022	2,652,022	2,447,606	2,663,406	11,384
Expenditures & Transfers Out						
Personnel	\$ 355,134	\$ 884,408	\$ 884,408	\$ 401,210	\$ 789,360	\$ (95,048)
Contractuals	1,414,056	1,842,493	1,842,493	1,394,316	1,647,464	(195,029)
Debt Service	-	-	-	-	-	-
Commodities	5,087	42,200	42,200	844	26,639	(15,561)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	94,530	357,589	357,589	-	355,413	(2,176)
Total Expenditures & Transfers Out	1,868,807	3,126,690	3,126,690	1,796,370	2,818,876	(307,814)
Net Change in Fund Balance	337,407	(474,668)	(474,668)	651,236	(155,470)	(296,430)
Actual Beginning Fund Balance	1,362,757	1,285,501	1,285,501	1,285,501	1,285,501	-
Ending Fund Balance	\$ 1,700,164	\$ 810,833	\$ 810,833	\$ 1,936,737	\$ 1,130,031	\$ (296,430)

Highway

The Highway Department is financed through the Highway Fund to construct and maintain the County's roads, bridges and intersections. For 2024, the Fund is supported by a property tax levy of 0.742 mills, which represents a 0.32 mill increase from last year's rate of 0.710.

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



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

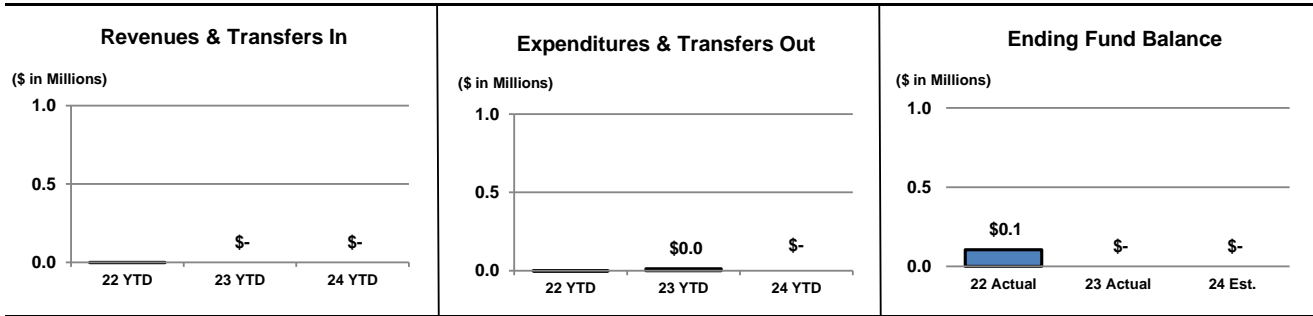
For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 3,943,093	\$ 4,599,180	\$ 4,599,180	\$ 4,471,521	\$ 4,601,969	\$ 2,789
Back Prop. Taxes & Ref. Warrants	55,619	59,504	59,504	52,904	54,148	(5,355)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	227,174	489,323	489,323	176,114	436,998	(52,324)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	10,050	16,072	16,072	8,100	19,945	3,873
Intergovernmental	2,401,873	4,965,289	4,965,289	2,357,899	4,922,644	(42,645)
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	8,336	15,801	15,801	28,105	34,638	18,837
Reimbursements	26,679	29,701	29,701	26,658	31,280	1,579
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	6,672,825	10,174,869	10,174,869	7,121,300	10,101,623	(73,246)
Expenditures & Transfers Out						
Personnel	\$ 2,340,493	\$ 7,618,824	\$ 7,618,824	\$ 2,963,126	\$ 5,848,785	\$ (1,770,038)
Contractuals	2,073,825	3,943,773	3,943,773	2,060,066	3,990,221	46,448
Debt Service	-	-	-	-	-	-
Commodities	96,935	372,095	372,095	107,911	296,204	(75,891)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,511,253	11,934,692	11,934,692	5,131,103	10,135,211	(1,799,481)
Net Change in Fund Balance	2,161,572	(1,759,822)	(1,759,822)	1,990,197	(33,588)	(1,872,727)
Actual Beginning Fund Balance	3,119,527	3,328,794	3,328,794	3,328,794	3,328,794	-
Ending Fund Balance	\$ 5,281,099	\$ 1,568,972	\$ 1,568,972	\$ 5,318,991	\$ 3,295,206	\$ (1,872,727)

Noxious Weeds

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

Charges for services are often dependent on the length of the growing season and impact revenue received from KDOT for spraying State-owned right of way. The Noxious Weeds Tax Fund was consolidated into the General Fund starting in 2022.



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

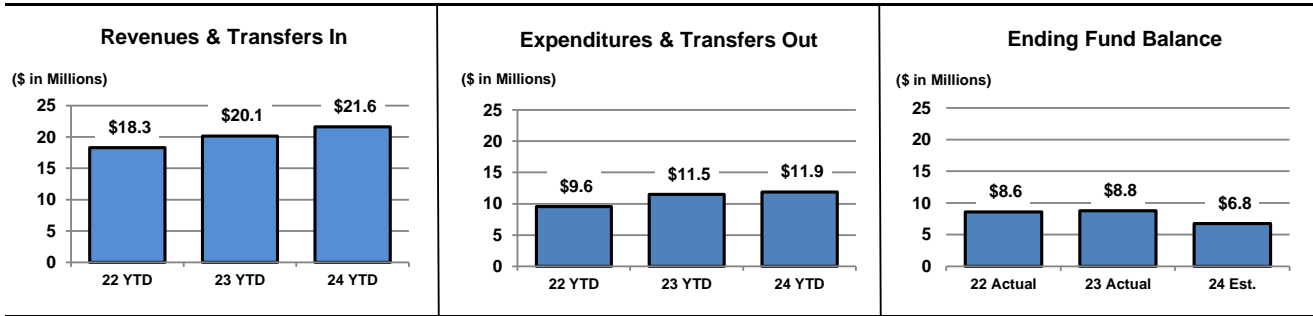
For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts		Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024
			Adopted	Revised		Variance with Revised Budget Positive/Negative
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	11,765	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	11,765	-	-	-	-	-
Net Change in Fund Balance	(11,765)	-	-	-	-	-
Actual Beginning Fund Balance	105,538					
Ending Fund Balance	\$ 93,773	\$ -	\$ -	\$ -	\$ -	\$ -

Fire District 1

Created in 1955, Sedgwick County Fire District 1 is composed of nine fire stations serving much of unincorporated Sedgwick County, along with 10 of the 20 cities within Sedgwick County. The District encompasses 618 square miles. The property tax rate for those in Fire District 1 in 2024 is 17.883 mills which is a decrease of 0.029 mills from 2023.

The Fire District's vehicle replacement plan was included in the 2024 budget.



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

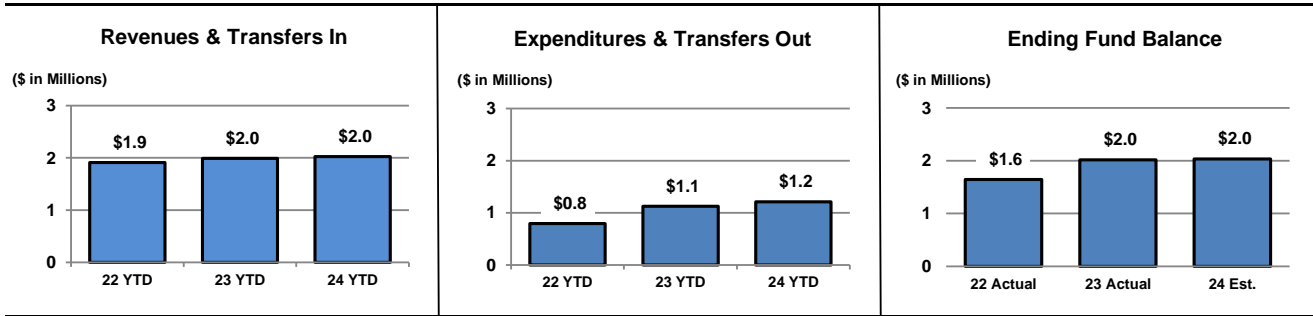
For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 18,900,992	\$ 20,669,132	\$ 20,669,132	\$ 20,458,124	\$ 20,669,132	\$ -
Back Prop. Taxes & Ref. Warrants	166,686	165,448	165,448	10,575	263,676	98,229
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	668,361	2,048,204	2,048,204	703,096	2,046,843	(1,361)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	6,875	10,276	10,276	5,950	10,353	77
Intergovernmental	-	-	-	-	-	-
Charges for Services	84,310	757,112	757,112	103,583	1,014,761	257,648
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	16,846	50,464	50,464	323,168	401,240	350,776
Reimbursements	1,252	7,889	7,889	-	1,271	(6,619)
Use of Money & Property	-	265,641	265,641	-	739,648	474,007
Transfers In & Other Proceeds	302,660	-	-	-	-	-
Total Revenues & Transfers In	20,147,982	23,974,167	23,974,167	21,604,497	25,146,924	1,172,756
Expenditures & Transfers Out						
Personnel	\$ 7,681,728	\$ 18,747,875	\$ 18,747,875	\$ 9,427,364	\$ 18,755,704	\$ 7,829
Contractuals	2,982,480	5,943,550	6,092,265	1,284,920	2,007,785	(4,084,480)
Debt Service	164,503	1,690,884	1,295,795	351,838	1,690,884	395,089
Commodities	587,424	982,915	981,936	529,664	870,560	(111,376)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	62,668	370,000	616,374	311,368	370,000	(246,374)
Transfers Out	-	-	979	-	3,451,990	3,451,011
Total Expenditures & Transfers Out	11,478,803	27,735,225	27,735,225	11,905,153	27,146,924	(588,301)
Net Change in Fund Balance	8,669,179	(3,761,058)	(3,761,058)	9,699,343	(2,000,000)	584,455
Actual Beginning Fund Balance	8,571,564	8,770,201	8,770,201	8,770,201	8,770,201	-
Ending Fund Balance	\$ 17,240,743	\$ 5,009,143	\$ 5,009,143	\$ 18,469,544	\$ 6,770,201	\$ 584,455

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 2024, the base residential rate was flat at \$8.38 compared to 2023.



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

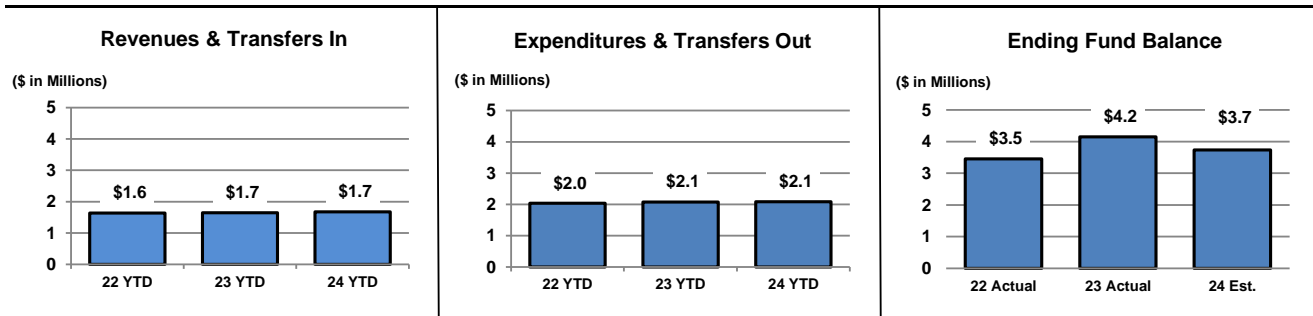
For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		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	393	20,593	20,593	430	31,361	10,768
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,992,096	2,150,111	2,150,111	2,026,904	2,248,938	98,827
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	73	73	-	-	(73)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,992,489	2,170,777	2,170,777	2,027,334	2,280,299	109,521
Expenditures & Transfers Out						
Personnel	\$ 389,220	\$ 1,025,833	\$ 1,025,833	\$ 477,936	\$ 960,913	\$ (64,920)
Contractuals	699,443	1,533,641	1,530,641	674,220	1,242,249	(288,392)
Debt Service	-	-	-	-	-	-
Commodities	36,384	79,165	82,165	59,425	60,840	(21,325)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,125,048	2,638,639	2,638,639	1,211,581	2,264,001	(374,638)
Net Change in Fund Balance	867,441	(467,862)	(467,862)	815,753	16,297	(265,116)
Actual Beginning Fund Balance	1,646,165	2,017,934	2,017,934	2,017,934	2,017,934	-
Ending Fund Balance	\$ 2,513,606	\$ 1,550,072	\$ 1,550,072	\$ 2,833,687	\$ 2,034,231	\$ (265,116)

Emergency Communications - 911

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

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



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

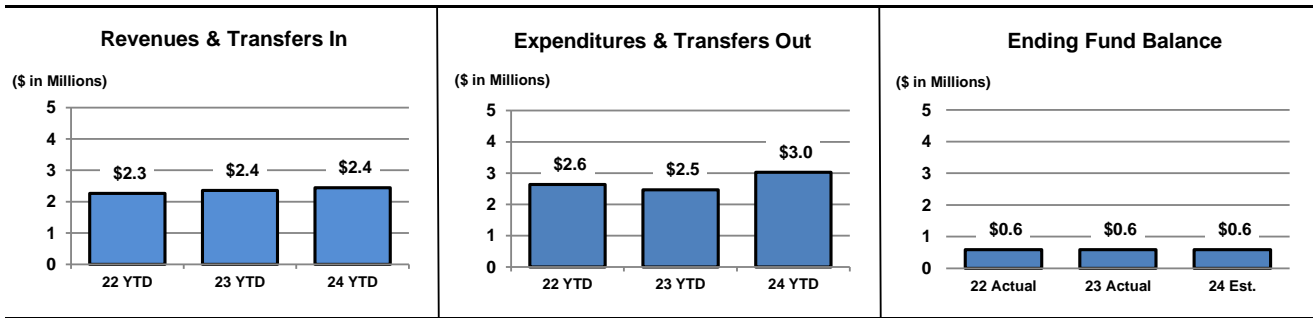
For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	1,651,847	3,719,917	3,719,917	1,677,981	3,645,875	(74,041)
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	197	197	-	-	(197)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	87	87	-	-	(87)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	68,264	68,264	-	189,622	121,357
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,651,847	3,788,465	3,788,465	1,677,981	3,835,497	47,032
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	2,094,505	3,550,709	3,550,709	2,041,998	3,496,256	(54,453)
Debt Service	-	-	-	-	-	-
Commodities	(19,099)	55,968	55,968	40,123	101,806	45,838
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	651,027	651,027	-	651,027	-
Total Expenditures & Transfers Out	2,075,406	4,257,704	4,257,704	2,082,121	4,249,088	(8,616)
Net Change in Fund Balance	(423,559)	(469,239)	(469,239)	(404,140)	(413,591)	38,417
Actual Beginning Fund Balance	3,458,571	4,152,224	4,152,224	4,152,224	4,152,224	-
Ending Fund Balance	\$ 3,035,012	\$ 3,682,985	\$ 3,682,985	\$ 3,748,084	\$ 3,738,633	\$ 38,417

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. The fund is supported by an annual inter-fund transfer from the General Fund.



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

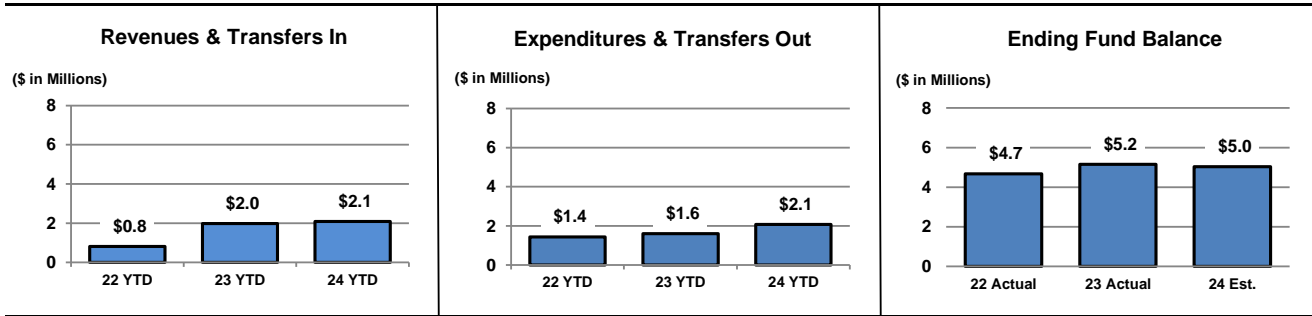
For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	29,050	31,955	31,955	35,175	35,548	3,593
Charges for Services	2,306,065	4,822,141	4,822,141	2,365,075	4,873,170	51,028
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(6,131)	12,051	12,051	(3,911)	45,815	33,764
Reimbursements	-	-	-	-	-	-
Use of Money & Property	31,082	17,149	17,149	48,540	60,906	43,757
Transfers In & Other Proceeds	-	362,060	362,060	-	631,658	269,598
Total Revenues & Transfers In	2,360,067	5,245,356	5,245,356	2,444,880	5,647,097	401,741
Expenditures & Transfers Out						
Personnel	\$ 1,775,433	\$ 4,835,354	\$ 4,835,354	\$ 2,203,359	\$ 4,341,930	\$ (493,424)
Contractuals	611,896	1,245,283	1,206,041	767,465	1,251,200	45,160
Debt Service	-	-	-	-	-	-
Commodities	23,901	41,000	80,242	51,988	53,966	(26,276)
Capital Improvements	50,813	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,462,043	6,121,637	6,121,637	3,022,812	5,647,097	(474,540)
Net Change in Fund Balance	(101,976)	(876,281)	(876,281)	(577,932)	-	(72,800)
Actual Beginning Fund Balance	587,026	587,026	587,026	587,026	587,026	-
Ending Fund Balance	\$ 485,050	\$ (289,255)	\$ (289,255)	\$ 9,094	\$ 587,026	\$ (72,800)

SCDDO Grants

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

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



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

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

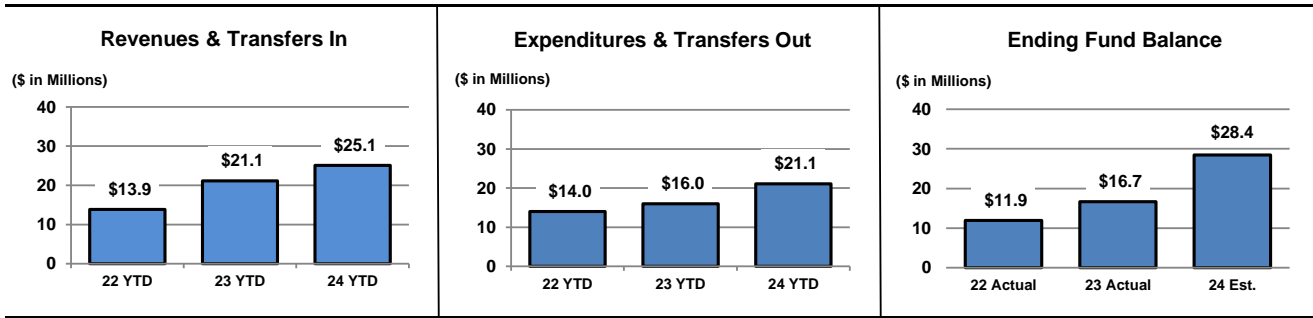
	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,797,393	3,100,612	3,357,449	1,917,129	2,703,602	(653,847)
Charges for Services	164,700	255,600	255,600	150,000	310,861	55,261
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	9,357	9,357
Reimbursements	17,933	22,500	22,500	14,439	18,112	(4,388)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,980,026	3,378,712	3,635,549	2,081,568	3,041,933	(593,616)
Expenditures & Transfers Out						
Personnel	\$ 661,327	\$ 1,881,730	\$ 1,881,730	\$ 907,758	\$ 1,795,160	\$ (86,570)
Contractuals	880,405	1,752,365	2,009,202	1,149,471	1,337,221	(671,981)
Debt Service	-	-	-	-	-	-
Commodities	57,183	32,700	32,700	16,693	42,349	9,649
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,598,915	3,666,795	3,923,632	2,073,922	3,174,730	(748,903)
Net Change in Fund Balance	381,111	(288,083)	(288,083)	7,647	(132,797)	(1,342,519)
Actual Beginning Fund Balance	4,671,062	5,158,698	5,158,698	5,158,698	5,158,698	-
Ending Fund Balance	\$ 5,052,173	\$ 4,870,615	\$ 4,870,615	\$ 5,166,345	\$ 5,025,901	\$ (1,342,519)

COMCARE Grants

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

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

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



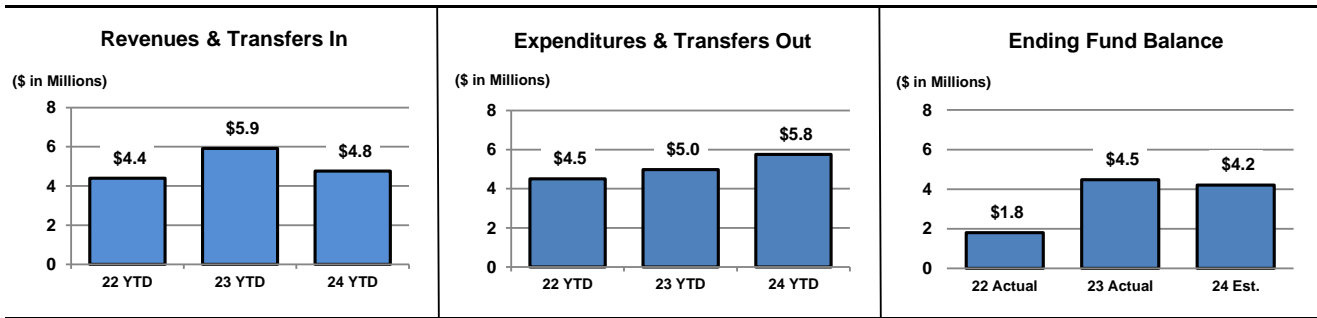
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		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	6,994,832	14,211,568	15,916,497	7,300,864	14,713,257	(1,203,240)
Charges for Services	14,101,469	32,373,835	32,373,835	17,737,256	37,271,280	4,897,445
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	12,449	8,675	8,675	7,738	21,985	13,310
Reimbursements	11,971	13,800	13,800	18,301	20,001	6,201
Use of Money & Property	499	7,500	7,500	2,362	10,760	3,260
Transfers In & Other Proceeds	-	166,214	166,214	-	166,214	-
Total Revenues & Transfers In	21,121,219	46,781,592	48,486,521	25,066,522	52,203,496	3,716,975
Expenditures & Transfers Out						
Personnel	\$ 13,133,898	\$ 35,802,574	\$ 37,316,767	\$ 16,685,071	\$ 32,906,673	\$ (4,410,095)
Contractuals	2,605,008	12,137,029	12,304,785	4,185,696	7,213,688	(5,091,097)
Debt Service	-	-	-	-	-	-
Commodities	168,823	559,257	582,237	188,372	339,646	(242,591)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	66,951	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	15,974,681	48,498,860	50,203,789	21,059,139	40,460,006	(9,743,783)
Net Change in Fund Balance	5,146,538	(1,717,268)	(1,717,268)	4,007,383	11,743,490	(6,026,808)
Actual Beginning Fund Balance	11,916,225	16,678,410	16,678,410	16,678,410	16,678,410	-
Ending Fund Balance	\$ 17,062,763	\$ 14,961,142	\$ 14,961,142	\$ 20,685,793	\$ 28,421,900	\$ (6,026,808)

Corrections Grants

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



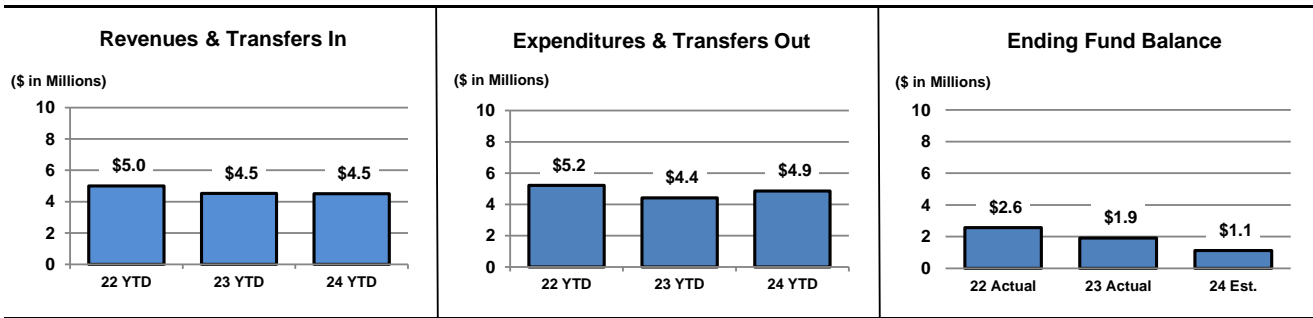
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		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	5,660,978	11,123,612	12,428,211	4,548,938	9,305,670	(3,122,541)
Charges for Services	240,105	554,317	554,317	190,430	476,888	(77,429)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	15,484	12,660	12,660	11,156	28,886	16,226
Reimbursements	6,281	5,781	5,781	5,466	10,139	4,358
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	992,000	992,000	-	992,000	-
Total Revenues & Transfers In	5,922,847	12,688,371	13,992,970	4,755,990	10,813,584	(3,179,386)
Expenditures & Transfers Out						
Personnel	\$ 4,136,226	\$ 11,005,541	\$ 11,350,541	\$ 4,793,041	\$ 9,333,006	\$ (2,017,535)
Contractuals	714,775	1,919,490	2,782,850	766,656	1,524,591	(1,258,260)
Debt Service	-	-	-	-	-	-
Commodities	128,081	269,613	365,852	200,456	223,651	(142,201)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,979,081	13,194,644	14,499,243	5,760,153	11,081,247	(3,417,996)
Net Change in Fund Balance	943,766	(506,273)	(506,273)	(1,004,164)	(267,663)	(6,597,382)
Actual Beginning Fund Balance	1,794,505	4,476,574	4,476,574	4,476,574	4,476,574	-
Ending Fund Balance	\$ 2,738,271	\$ 3,970,301	\$ 3,970,301	\$ 3,472,410	\$ 4,208,911	\$ (6,597,382)

Aging Grants

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



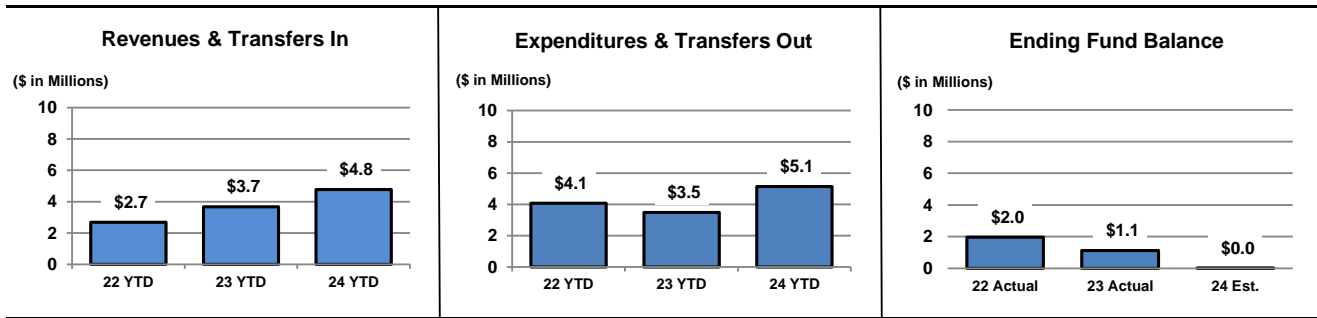
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	4,047,183	9,520,492	11,227,787	4,091,876	7,804,833	(3,422,954)
Charges for Services	366,362	800,036	800,036	399,518	651,740	(148,296)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	13,731	739	739	27,328	28,752	28,013
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	94,530	386,589	431,152	-	321,924	(109,228)
Total Revenues & Transfers In	4,521,805	10,707,856	12,459,714	4,518,722	8,807,249	(3,652,464)
Expenditures & Transfers Out						
Personnel	\$ 1,154,842	\$ 3,603,527	\$ 3,535,020	\$ 1,331,538	\$ 2,582,467	\$ (952,553)
Contractuals	3,156,160	7,315,999	9,068,301	3,509,496	6,827,069	(2,241,232)
Debt Service	-	-	-	-	-	-
Commodities	113,055	220,229	318,445	14,827	179,945	(138,500)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	100,000	-	-	(100,000)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,424,058	11,139,755	13,021,766	4,855,860	9,589,481	(3,432,285)
Net Change in Fund Balance	97,748	(431,899)	(562,052)	(337,139)	(782,232)	(7,084,749)
Actual Beginning Fund Balance	2,580,031	1,909,930	1,909,930	1,909,930	1,909,930	-
Ending Fund Balance	\$ 2,677,779	\$ 1,478,031	\$ 1,347,878	\$ 1,572,791	\$ 1,127,698	\$ (7,084,749)

Health Grants

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



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

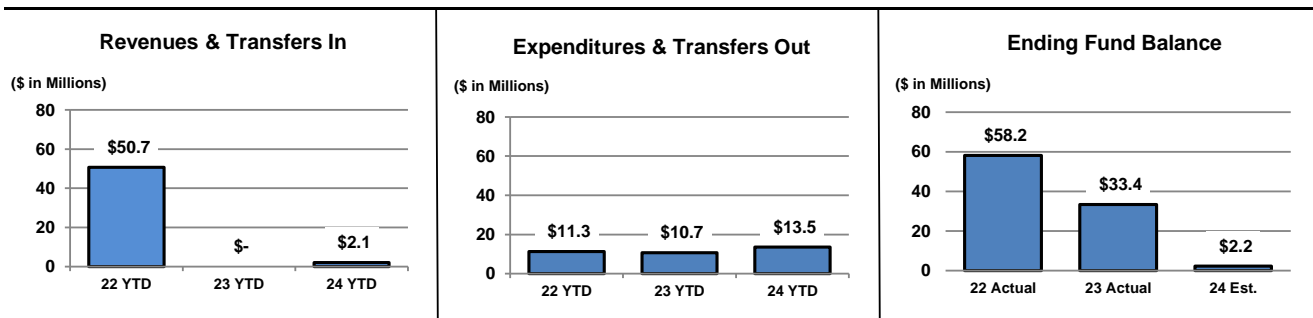
For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		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	3,432,717	7,003,386	10,821,379	4,595,124	8,749,793	(2,071,586)
Charges for Services	253,805	443,766	443,766	168,514	341,658	(102,108)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	622	244	244	520	708	464
Reimbursements	(14,315)	13,000	13,000	5,848	24,850	11,850
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	3,672,830	7,460,396	11,278,389	4,770,007	9,117,009	(2,161,380)
Expenditures & Transfers Out						
Personnel	\$ 2,345,194	\$ 7,305,875	\$ 8,589,716	\$ 3,365,737	\$ 7,142,586	\$ (1,447,131)
Contractuals	909,980	1,316,034	2,075,373	452,439	1,408,312	(667,061)
Debt Service	-	-	-	-	-	-
Commodities	233,557	744,570	1,145,784	340,010	600,756	(545,028)
Capital Improvements	-	-	1,076,763	863,110	969,609	(107,154)
Capital Outlay	-	-	114,354	109,200	114,354	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,488,731	9,366,479	13,001,991	5,130,495	10,235,617	(2,766,374)
Net Change in Fund Balance	184,098	(1,906,083)	(1,723,602)	(360,488)	(1,118,608)	(4,927,754)
Actual Beginning Fund Balance	1,966,759	1,124,420	1,124,420	1,124,420	1,124,420	-
Ending Fund Balance	\$ 2,150,857	\$ (781,663)	\$ (599,182)	\$ 763,932	\$ 5,812	\$ (4,927,754)

Stimulus Grants

On March 11, 2020, the World Health Organization declared the novel coronavirus, COVID-19, a pandemic. On March 27, 2020, the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The Act provided \$2 trillion in economic relief funding and allocated \$150 billion of that to state, local, and tribal governments through Title V of the Act, called the Coronavirus Relief Fund. Sedgwick County received \$99.6 million in direct allocation, which was used by the County, other municipalities, and approved entities to cover costs incurred due to COVID-19; were not accounted for in the budget most recently approved as of March 27, 2020; and were incurred during the period of March 1, 2020, through December 30, 2020. The County also received \$9.3 million in pass-through Federal stimulus funding from the State's allocation of CARES funding.

On March 11, 2021, the Federal American Rescue Plan Act (ARPA) was signed into law. The Act provided \$1.9 trillion for COVID response and recovery. It allocated \$350 billion to states and local governments. Sedgwick County was allocated \$100.2 million, to be paid in two equal installments in 2021 and 2022. Funds must be committed by December 31, 2024 and may be used for response to the COVID-19 public health emergency and its negative economic impacts; premium pay for essential workers; the cost of government services, to the extent that funding was reduced by the COVID-19 public health emergency; and investments in water, sewer, and broadband infrastructure. An updated spending plan is in place through the end of the grant term.



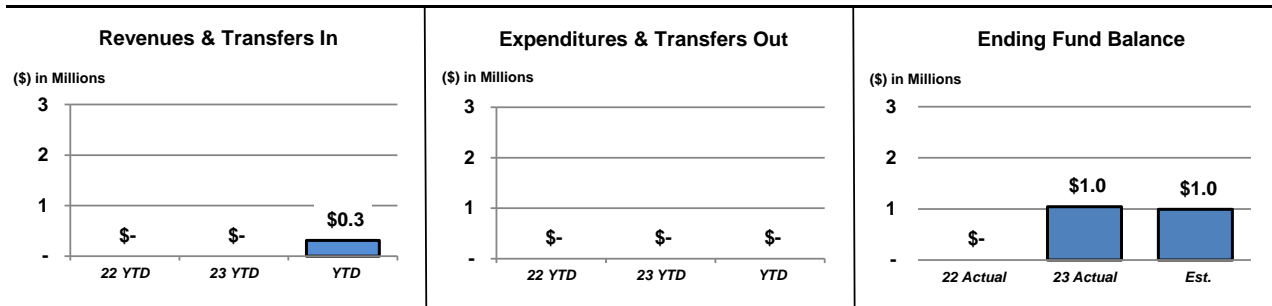
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD		2024 YTD			
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		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	2,104,030	2,104,030	2,104,030
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	-	-	-	2,104,030	2,104,030	2,104,030
Expenditures & Transfers Out						
Personnel	\$ 1,563,938	\$ 6,720,366	\$ 3,888,779	\$ 1,735,615	\$ 3,889,967	\$ -
Contractuals	1,762,544	-	9,025,895	2,256,058	8,383,070	(642,825)
Debt Service	-	-	-	-	-	-
Commodities	151,622	-	1,217,894	588,823	713,645	-
Capital Improvements	7,260,304	-	55,316,813	1,911,583	3,096,265	(52,220,548)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	17,256,236	7,000,000	17,256,236	-
Total Expenditures & Transfers Out	10,738,407	6,720,366	86,705,617	13,492,079	33,339,183	(53,366,433)
Net Change in Fund Balance	(10,738,407)	(6,720,366)	(86,705,617)	(11,388,048)	(31,235,153)	(51,262,403)
Actual Beginning Fund Balance	58,189,859	33,439,309	33,439,309	33,439,309	33,439,309	-
Ending Fund Balance	\$ 47,451,452	\$ 26,718,942	\$ (53,266,308)	\$ 22,051,260	\$ 2,204,155	\$ (51,262,403)

Municipalities Fight Addiction

As part of the 2023 Legislative Session, the County was authorized to create a Municipalities Fight Addiction Fund to manage receipts from opioid settlement litigation, as disbursed through an agreement with the Kansas Attorney General. The Commission authorized the creation of this new Fund in August 2023. Previous receipts had been posted to the County General Fund. Those funds were transferred to this Fund via resolution and any future funds will be deposited here for ease of tracking and reporting.



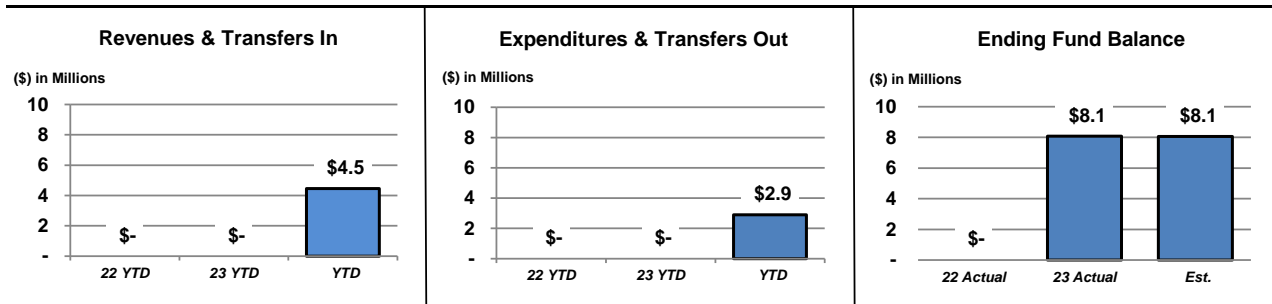
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts		Annual Budgeted Amounts		YTD Actual Amounts	
			Adopted	Revised		Fiscal Year Estimates As of June 2024
						Variance with Revised Budget Positive/Negative
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	-	-	-	-	-	-
Lisences & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	313,134	313,134
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	-	-	-	-	313,134	313,134
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	362,315	362,315	-	-	362,315
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	-	362,315	362,315	-	-	362,315
Net Change in Fund Balance	-	(362,315)	(362,315)	313,134	(49,181)	313,134
Actual Beginning Fund Balance	-	1,040,386	1,040,386	1,040,386	1,040,386	-
Ending Fund Balance	\$ -	\$ 678,071	\$ 678,071	\$ 1,353,520	\$ 991,205	\$ 313,134

Code Inspection & Enforcement

As part of the 2023 Legislative Session, the County was authorized to create a Code & Inspection Enforcement Fund. The Commission authorized the creation of the new Fund to house the operations of the joint City of Wichita-Sedgwick County Metropolitan Area Building & Construction Department, which had previously been accounted for in the County General Fund. With the creation of the Fund, the Commission authorized an interfund transfer of the balance of revenues associated with the Department to this new Fund at 2023 year-end. In 2024 and beyond, MABCD activity will be posted to this Fund, including all charges for service and expenses. It will be treated as an enterprise fund.



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

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

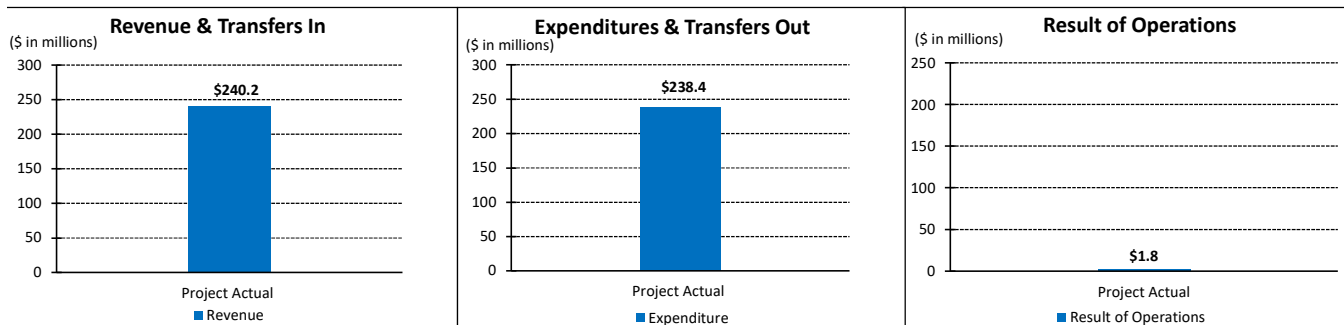
	2023 YTD		2024 YTD			
	YTD Actual Amounts		Annual Budgeted Amounts		YTD Actual Amounts	
			Adopted	Revised		
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Lisences & Permits	-	8,820,122	8,820,122	4,404,094	8,201,615	(618,506)
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	108,373	108,373	58,127	108,373	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	904	904	97	989	85
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	-	8,929,399	8,929,399	4,462,319	8,310,977	(618,422)
Expenditures & Transfers Out						
Personnel	\$ -	\$ 4,272,059	\$ 4,272,059	\$ 1,828,683	\$ 3,628,235	\$ (643,824)
Contractuals	-	4,981,174	4,981,174	1,048,578	4,534,884	(446,290)
Debt Service	-	-	-	-	-	-
Commodities	-	89,481	89,481	13,444	80,194	(9,287)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	83,094	83,094	-	83,094	-
Total Expenditures & Transfers Out	-	9,425,808	9,425,808	2,890,704	8,326,407	(1,099,401)
Net Change in Fund Balance	-	(496,409)	(496,409)	1,571,614	(15,430)	(1,717,822)
Actual Beginning Fund Balance	-	8,082,460	8,082,460	8,082,460	8,082,460	-
Ending Fund Balance	\$ -	\$ 7,586,051	\$ 7,586,051	\$ 9,654,074	\$ 8,067,030	\$ (1,717,822)

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)

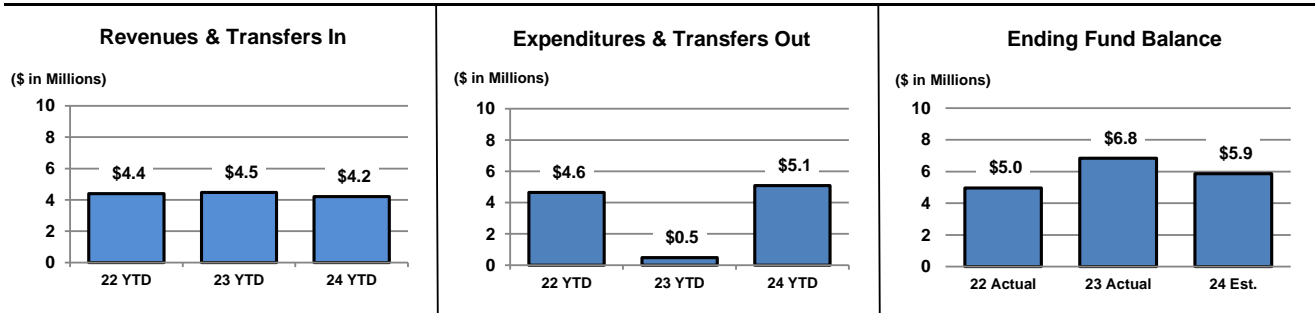
	Total Project				
	Budget		FY '05-FY '23 Amounts	FY 2024 Amounts	Total Amounts
	Original	Revised			
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Intergovernmental revenue	\$ -	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
Charges for service	-	-	13,008,940	175,000	\$ 13,183,940
Miscellaneous	-	-	842,079	-	\$ 842,079
Reimbursements	-	-	2,180,367	-	\$ 2,180,367
Other proceeds	-	-	7,648,575	-	\$ 7,648,575
Total revenues & transfers in	184,528,042	205,500,000	240,217,866	175,000	240,392,866
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	336,096	\$ 2,322,891
Project Management & Planning	-	5,232,168	5,232,168	-	\$ 5,232,168
Kansas Pavilions - Construct Restroom/Shower	-	181,032	181,032	-	\$ 181,032
Kansas Pavilions - Paving	-	402,791	402,791	-	\$ 402,791
Arena Operations	-	3,300,933	16,687,181	-	\$ 16,687,181
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	21,721,093	1,307,580	\$ 23,028,673
Total expenditures & transfers out	184,528,042	211,408,448	238,369,525	1,643,676	240,013,201
Ending fund balance			\$ 1,848,341		\$ 379,665

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 2023 for vehicles.



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

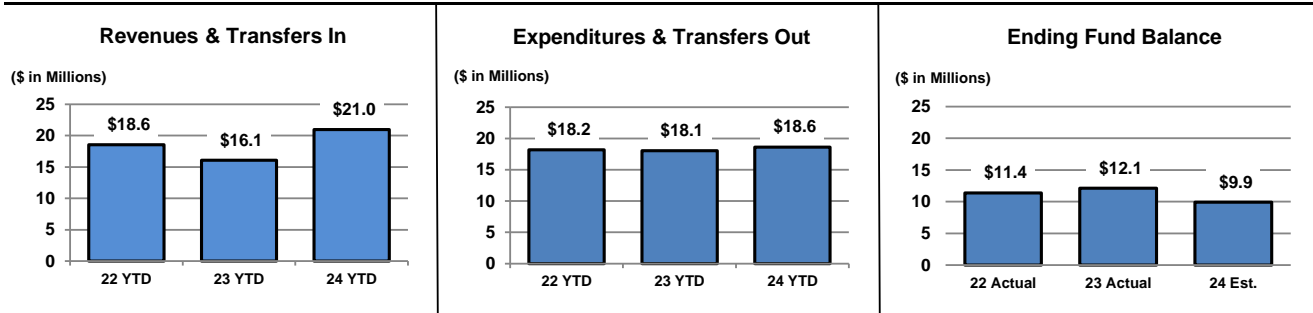
For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	4,348,742	9,173,393	9,173,393	4,088,779	7,958,709	(1,214,684)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	108,838	156,568	156,568	91,740	280,858	124,289
Reimbursements	22,867	46,179	46,179	23,090	46,191	11
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	4,480,447	9,376,141	9,376,141	4,203,610	8,285,758	(1,090,383)
Expenditures & Transfers Out						
Personnel	\$ 464,707	\$ 1,341,045	\$ 1,341,045	\$ 622,216	\$ 1,222,350	\$ (118,695)
Contractuals	434,849	810,662	804,562	409,918	825,827	21,265
Debt Service	-	-	-	-	-	-
Commodities	2,447,393	3,793,102	3,809,202	2,450,223	3,930,257	121,055
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(2,857,597)	6,400,000	6,390,000	1,606,102	3,272,812	(3,117,188)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	489,352	12,344,809	12,344,809	5,088,460	9,251,246	(3,093,563)
Net Change in Fund Balance	3,991,095	(2,968,668)	(2,968,668)	(884,850)	(965,488)	(4,183,947)
Actual Beginning Fund Balance	4,951,729	6,832,622	6,832,622	6,832,622	6,832,622	-
Ending Fund Balance	\$ 8,942,824	\$ 3,863,954	\$ 3,863,954	\$ 5,947,772	\$ 5,867,134	\$ (4,183,947)

Health/Dental Insurance Fund

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

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



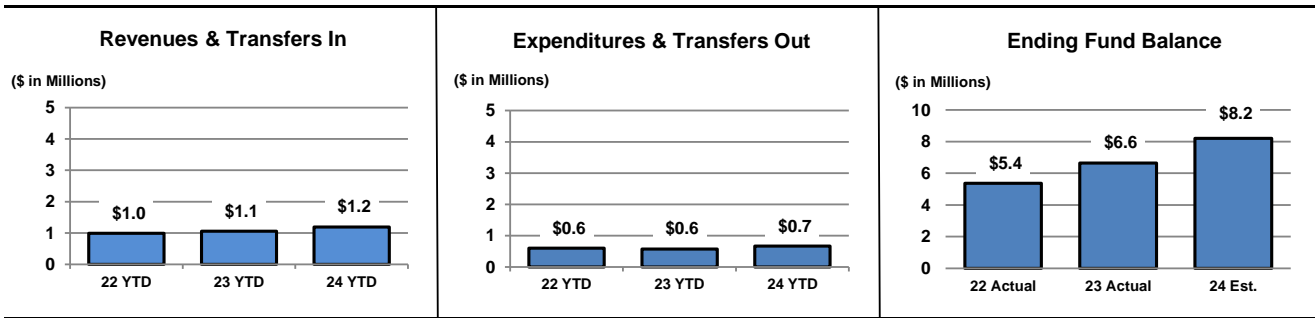
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		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	15,190,029	37,937,696	37,937,696	19,321,130	33,348,028	(4,589,669)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	892,465	1,605,242	1,605,242	1,645,278	2,721,716	1,116,474
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	251,604	251,604	-	666,765	415,160
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	16,082,494	39,794,543	39,794,543	20,966,408	36,736,508	(3,058,034)
Expenditures & Transfers Out						
Personnel	\$ 80,990	\$ 297,394	\$ 297,394	\$ 63,010	\$ 216,015	\$ (81,380)
Contractuals	17,952,320	38,658,939	38,658,939	18,566,884	38,707,460	48,520
Debt Service	-	-	-	-	-	-
Commodities	25,500	60,500	60,500	-	26,010	(34,490)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	18,058,809	39,016,833	39,016,833	18,629,894	38,949,484	(67,349)
Net Change in Fund Balance	(1,976,315)	777,709	777,709	2,336,514	(2,212,976)	(3,125,384)
Actual Beginning Fund Balance	11,384,255	12,128,869	12,128,869	12,128,869	12,128,869	-
Ending Fund Balance	\$ 9,407,940	\$ 12,906,578	\$ 12,906,578	\$ 14,465,383	\$ 9,915,893	\$ (3,125,384)

Workers' Compensation

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



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

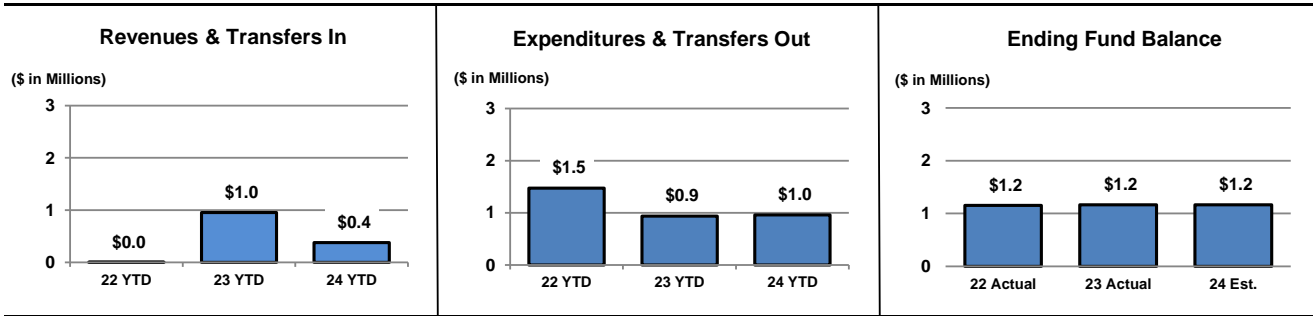
For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		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	966,402	2,000,000	2,000,000	1,191,091	2,394,665	394,665
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,190	-	-	1,547	7,444	7,444
Reimbursements	92,356	19,150	19,150	195	93,582	74,432
Use of Money & Property	-	-	-	-	293,564	293,564
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,059,948	2,019,150	2,019,150	1,192,833	2,789,255	770,105
Expenditures & Transfers Out						
Personnel	\$ 88,252	\$ 300,322	\$ 300,322	\$ 70,360	\$ 107,724	\$ (192,598)
Contractuals	463,816	1,882,030	1,842,030	575,452	1,064,972	(777,058)
Debt Service	-	-	-	-	-	-
Commodities	23,132	-	40,000	18,525	50,059	10,059
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	575,200	2,182,352	2,182,352	664,336	1,222,755	(959,597)
Net Change in Fund Balance	484,748	(163,202)	(163,202)	528,496	1,566,500	(189,492)
Actual Beginning Fund Balance	5,369,507	6,639,529	6,639,529	6,639,529	6,639,529	-
Ending Fund Balance	\$ 5,854,255	\$ 6,476,327	\$ 6,476,327	\$ 7,168,025	\$ 8,206,029	\$ (189,492)

Risk Management

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

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



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

For the month ending June 30, 2024, with comparative actuals ending June 30, 2023

	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2024	Variance with Revised Budget Positive/Negative
		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	28,315	4,162	4,162	123	59,616	55,454
Reimbursements	928,428	162,924	162,924	378,267	957,571	794,646
Use of Money & Property	-	-	-	-	8,877	8,877
Transfers In & Other Proceeds	-	3,066,066	3,066,066	-	3,689,955	623,889
Total Revenues & Transfers In	956,743	3,233,151	3,233,151	378,391	4,716,019	1,482,867
Expenditures & Transfers Out						
Personnel	\$ 108,311	\$ 291,535	\$ 291,535	\$ 140,235	\$ 279,393	\$ (12,142)
Contractuals	812,623	3,086,295	5,005,706	810,269	4,335,610	(670,095)
Debt Service	-	-	-	-	-	-
Commodities	15,809	16,388	16,388	6,908	101,015	84,627
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	936,742	3,394,218	5,313,629	957,412	4,716,019	(597,610)
Net Change in Fund Balance	20,001	(161,067)	(2,080,478)	(579,021)	-	885,257
Actual Beginning Fund Balance	1,156,255	1,164,873	1,164,873	1,164,873	1,164,873	-
Ending Fund Balance	\$ 1,176,256	\$ 1,003,806	\$ (915,605)	\$ 585,852	\$ 1,164,873	\$ 885,257

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:** The active 2012 project includes \$0.2 million in project funding, with \$33,245 remaining for one drainage project. This project was combined with another project in 2019, and was completed in April 2024.
- **2013:** The active project in the 2013 CIP includes \$2.8 million in project funding for a facility project, 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 \$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 \$6.0 million, of which \$69,293 is remaining. The facility project was completed in December 2017 and remains open for administrative reasons. The remaining bridge project is ongoing.
- **2018:** Budgeted funding for the 2018 CIP totals \$1.5 million, with \$1.1 million committed and \$0.3 million available. Significant current projects include the Cherese Woods Benefit District, as well as other road and bridge projects.
- **2019:** Budgeted funding for the 2019 CIP totals \$51.4 million, with \$8.5 million committed and \$42.9 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 \$5.9 million with \$3.5 million committed and \$2.4 million available. There is one facility project and numerous road and bridge projects remaining.
- **2021:** Budgeted funding for the 2021 CIP totals \$7.2 million with \$1.2 million committed and \$6.1 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, one road, and one bridge project.
- **2022:** Budgeted funding for the 2022 CIP totals \$33.2 million with \$16.0 million committed and \$17.2 million available. Significant projects include the Community Crisis Center Expansion, the Household Hazardous Waste Facility Expansion, and numerous road and bridge projects.
- **2023:** Budgeted funding for the 2023 CIP totals \$31.3 million with \$16.9 million committed and \$14.4 million available. Significant projects include a lab addition at the Regional Forensic Science Center (RFSC), renovating the pavilion at Lake Afton Park (LAP), and numerous road and bridge projects.
- **2024:** Budgeted funding for the 2024 CIP totals \$127.2 million with \$96.2 million committed and \$31.0 million available. Significant projects include a Juvenile Services Community-Based building, one drainage project, and numerous road and bridge projects.
- **ARPA:** CIP projects funded with American Rescue Plan Act (ARPA) funds totals \$30.4 million with \$19.9 committed and expended and \$10.5 million remaining. Significant projects include remodeling the Main Courthouse and renovating the Adult Residential / Work Release.

The final projects are estimated for completion in 2025.

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2005									
Facility									
57011-551	Operations Reserve	Ongoing	Special LST	-	(972)	-	(972)	-	TBD
Annual Total				-	(972)	-	(972)	-	
2012									
Drainage									
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Completed	Cash	-	178,000	144,755	33,245	-	04/15/2024
Annual Total				-	178,000	144,755	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	-	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2017									
Facility									
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	5,878,980	5,878,980	-	-	12/31/2017
Bridges									
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Ongoing	LST	200,000	150,000	80,707	69,293	-	TBD
Annual Total				5,700,000	6,028,980	5,959,687	69,293	-	
2018									
Roads									
21013-230	Cherese Woods Benefit District	Completed	Bond	-	605,000	441,098	163,902	-	03/01/2019
21490-231	R343 Multi-Use Path, Rock-Derby to Mulv.	Completed	LST	-	250,000	228,146	21,854	-	08/01/2020
Bridges									
21005-230	B472 295th St. W. btw 45th & 53rd St. N.	Completed	Bond	40,000	605,000	478,481	126,519	-	09/10/2018
Annual Total				40,000	1,460,000	1,147,725	312,275	-	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2019									
Facility									
62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash	712,132	784,940	784,940	-	-	TBD
91006-230	ADF 1st Floor & Courthouse Space	Completed	Bond	-	6,446,694	6,446,694	-	7,430	03/31/2021
93001-230	County Administration Building	Property Acquisition Planning	Cash	-	43,080,579	177,733	42,902,846	3,900	TBD
Drainage									
23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Completed	Cash	-	38,205	38,204	1	-	04/15/2024
Bridges									
21481-231	B482 Redeck Hydraulic btwn 69th & 77th N	Completed	Bond	-	1,059,270	1,059,270	-	-	01/07/2020
Annual Total				712,132	51,409,688	8,506,842	42,902,847	11,330	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
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	Advertising Bidding Contracting	LST	-	115,000	110,550	4,450	-	05/01/2025
21472-231	R351 Intersection Impvmt 55th S Meridian	Completed	Bond	-	750,000	464,576	285,424	-	02/01/2021
21484-231	R348 Pave 135th W north of 53rd N	Right Of Way Acquisition R/W	LST	-	350,000	146,858	203,142	18,798	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 S btwn Webb & Greenwich pt 1	Completed	Bond	-	546,868	546,868	-	-	10/01/2021
21470-231	B485 Replace on 151st W over Ninnescah	Construction	LST	-	50,000	44,756	5,244	34,008	08/31/2024
21479-231	B495 247th W btwn 77th & 85th N	Completed	Bond	-	591,379	549,050	42,328	-	03/24/2021
21505-231	B489 Hydraulic btw 111th & 119th St. S.	Completed	LST	200,000	899,995	418,855	481,140	-	03/19/2021
Annual Total				200,000	5,871,949	3,455,430	2,416,518	52,806	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2021									
Facility									
33006-230	JRF HVAC System Replacement	Post-Construction & Occupancy	Cash	-	70,697	70,697	-	-	08/31/2023
66001-230	County Elections Building	Property Acquisition Planning	Cash	-	5,884,428	33,560	5,850,868	31,465	09/01/2025
Drainage									
23003-230	Spring Creek/Derby Erosion Design	Construction	Cash	-	75,000	74,914	87	64	08/15/2024
Roads									
21448-231	R360 77th N & Seneca Improvements	Completed	LST	-	429,201	429,201	-	-	08/30/2023
Bridges									
21476-231	B500 103rd S btwn 119th & 135th W	Completed	Bond	-	750,000	545,614	204,386	-	08/30/2023
Annual Total				-	7,209,326	1,153,986	6,055,340	31,529	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2022									
Facility									
11003-230	Emergency Communications Remodel	Post-Construction & Occupancy	Bond/Cash	-	1,365,500	1,321,300	44,200	-	08/14/2023
31001-230	Community Crisis Center Expansion	Design	Bond	-	15,495,222	6,289,924	9,205,298	5,474,236	12/30/2024
31002-230	COMCARE Peer Housing	Not Started	Bond	-	599,607	-	599,607	-	12/31/2024
38001-230	Health Department Flooring at 1900 E 9th	Construction	Cash	-	196,421	28,981	167,440	-	06/30/2024
38002-230	Health Dept. West Clinic Remodel	Design	Bond	-	3,615,894	985,781	2,630,113	-	09/30/2024
43001-230	HHW Facility Expansion	Design	Bond	-	1,925,398	73,698	1,851,700	9,103	12/31/2025
52002-230	Emergency Repairs at SCP	Completed	Cash	-	188,385	188,385	-	-	05/31/2023
91010-230	Main Courthouse Chiller Rebuild	Construction	Bond	-	300,838	222,793	78,045	-	03/01/2025
91011-230	Main Courthouse Cooling Tower	Construction	Bond	-	2,286,622	2,064,795	221,827	807,017	06/30/2024
91012-230	ADF Secondary Domestic Water Main Supply	Construction	Bond	-	304,723	234,290	70,433	199,770	12/31/2024
91013-230	ADF Relocate Electrical Busway	Construction	Bond	-	603,274	539,470	63,804	77,350	12/31/2024
91014-230	ADF Exterior Light Poles & Fixture Rplmt	Post-Construction & Occupancy	Cash	-	157,875	157,875	-	-	11/01/2023
91015-230	Bell Display at the Main Courthouse	Completed	Cash	-	72,617	72,617	-	-	08/15/2023
Drainage									
23004-230	D21 Drainage SW of Haysville	Completed	Cash	-	725,000	505,619	219,381	225,575	04/15/2024



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2022									
Roads									
21439-231	R361 Woodlawn Improvements	Completed	Cash	-	572,659	572,659	-	-	02/09/2022
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	-	01/23/2023
Bridges									
21438-231	B532: 391st St W over S Fork Ninnescah	Design	Cash	-	320,000	15,900	304,100	-	TBD
21455-231	B508 21st S N btwn 375th & 391st S W	Completed	Bond/LS T	-	413,000	196,735	216,265	2,400	07/31/2023
21462-231	B507 Greenwich btwn 117th & 125th N.	Completed	Bond/LS T	-	679,834	679,834	-	-	09/29/2022
21463-231	B506 85th St N btwn Oliver & Woodlawn	Completed	Bond/LS T	-	790,711	790,711	-	-	06/06/2023
Annual Total				-	33,195,647	16,009,368	17,186,279	6,795,450	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2023									
Facility									
12004-230	EMS Post 4	Design	Cash	-	45,539	45,539	-	-	12/31/2024
12005-230	EMS Posts 2 & 4 Repairs	Construction	Cash	-	81,509	68,075	13,434	68,075	06/30/2024
15001-230	RFSC DNA Lab Addition	Design	Bond	-	7,080,546	356,180	6,724,366	-	12/30/2024
17006-230	Firing Range Berm Clean & Rebuild	Construction	Cash	-	97,300	96,000	1,300	-	06/30/2024
17007-230	ADF Dishwasher Exhaust Duct	Completed	Cash	-	143,705	91,075	52,630	-	12/31/2023
33007-230	JDF Camera System Improvements	Construction	Cash	-	760,014	38,748	721,266	16,168	12/31/2025
38003-230	Health Dept. Facility Upgrades	Construction	Bond	-	209,838	-	209,838	-	06/30/2024
51001-230	Renovate Pavilion at LAP	Construction	Cash	-	304,364	224,511	79,853	215,146	05/24/2024
51002-230	West Red Brick Restroom at LAP	Design	Cash	-	386,903	44,362	342,541	-	12/30/2024
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	-	450,273	186,630	263,643	-	TBD
91016-230	CHP Access Control Replacement	Construction	Cash	-	178,210	96,271	81,939	18,849	06/11/2024
91017-230	PS Paralleling Switchgear Modernization	Construction	Cash	-	356,478	-	356,478	-	12/30/2024
91018-230	Public Safety Building Secure Parking	Construction	Cash	-	528,366	460,463	67,903	114,791	06/30/2024





Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2023									
Roads									
21015-230	Dry Creek Estates Benefit District	Completed	Bond	-	2,187,861	1,424,263	763,598	729,821	04/15/2024
21016-230	Drater Estates Benefit District	Completed	Bond	-	931,000	888,461	42,539	838,016	04/16/2024
21017-230	Stonewater Estates BD	Ongoing	Bond	-	2,640,000	1,286,414	1,353,586	1,281,214	TBD
21018-230	Rachel Brooke Estates Addition BD	Ongoing	Bond	-	4,475,000	2,757,524	1,717,476	355,214	TBD
21424-231	R377 Meridian frm Ford-Seward & Main-5th	Construction	LST	-	405,000	70,555	334,445	70,555	07/01/2025
21430-231	R374: ICWS at 21st & 167th St W	Construction	LST	-	150,000	116,785	33,215	108,816	07/01/2024
21431-231	K15 Corridor Management Study	Advertising Bidding Contracting	LST	-	50,000	-	50,000	-	06/30/2024
21432-231	K254 Corridor Management Study	Design	LST	-	44,400	44,400	-	-	06/30/2024
21435-231	R367 Webb btwn 79th & 87th S	Construction	LST	-	900,000	848,232	51,768	216,999	06/30/2024
21436-231	R366 Stormwater Station 14 Repairs	Construction	LST	-	200,000	51,747	148,253	51,747	12/31/2024
21459-231	R357 61st N from 151st W to 1/2 mi. W	Completed	LST	-	1,104,671	1,001,444	103,227	860,340	06/01/2024

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2023									
Bridges									
21440-231	B518 79th St. S. btwn West & Meridian	Completed	Bond	-	455,000	274,615	180,386	185,186	07/30/2024
21449-231	B517 Rehab 63rd St S over Arkansas River	Completed	LST	-	308,555	308,555	-	-	10/20/2022
21452-231	B514 87th S btwn Seneca & Broadway	Advertising Bidding Contracting	LST	-	200,000	110,012	89,988	18,812	12/31/2025
21453-231	B512 Rehab on Zoo at MS Mitchell Floodwa	Completed	LST	-	730,500	628,620	101,880	-	08/01/2024
21456-231	B502 Greenwich btwn 109th & 117th St N	Completed	Bond	-	815,000	684,110	130,890	538,968	04/28/2024
21494-231	B485 151st St W over Ninnescah-17	Construction	Bond	350,000	5,037,800	4,664,805	372,995	3,366,807	08/31/2024
Annual Total				350,000	31,257,831	16,868,395	14,389,436	9,055,524	





Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2024									
Facility									
12006-230	EMS Post 1	Property Acquisition Planning	Cash	-	1,838,995	-	1,838,995	-	12/31/2025
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	110,000	1,649,750	1,643,875	5,875	-	TBD
17008-230	ADF Domestic Water Heater Replacement	Design	Cash	-	642,429	-	642,429	-	12/30/2024
33008-230	Juvenile Services Community-Based Bldg.	Design	Bond	-	2,066,415	22,000	2,044,415	-	12/30/2024
51003-230	East Red Brick Restroom at LAP	Design	Cash	-	437,434	22,945	414,489	-	12/30/2024
90001-230	HCH Datacenter Equipment Refresh	Design	Cash	-	1,822,127	613,375	1,208,752	-	12/30/2024
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	860,671	523,196	337,476	-	TBD
91019-230	MCH & HCH Public Elevator Upgrades	Not Started	Cash	-	610,329	-	610,329	-	06/30/2025
Drainage									
23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	500,000	4,977,874	3,126,721	1,851,153	343,983	TBD



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2024									
Roads									
21429-231	R365 Pawnee btwn 135th & 151st W	Design	LST	-	240,000	240,000	-	-	12/31/2028
21434-231	R370 Replace Signal at 47th & Oliver	Construction	LST	-	433,732	383,659	50,073	1,769	05/15/2025
21437-231	R363 135th W btwn 29th & 45th St N	Design	LST	-	545,000	245,000	300,000	34,300	12/31/2027
21444-231	R358 Maple Bike Path frm Pike to 183rd W	Design	LST	-	285,000	143,900	141,100	62,650	12/31/2025
21445-231	R354 Ridge Rd Shldrs from 69th to 85th N	Design	LST	-	400,000	85,000	315,000	-	12/31/2025
21446-231	R353 Ridge Rd Shldrs from 53rd to 69th N	Advertising Bidding Contracting	LST	-	1,575,000	829	1,574,171	829	05/01/2025
21460-231	R356 151st N frm 53rd N to K-96	Design	Bond	-	4,600,000	188,000	4,412,000	2,474	08/01/2025
21486-231	R355 North Junction 1	Construction	LST	-	1,829,183	-	1,829,183	-	01/01/2026
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Ongoing	LST	661,000	5,300,000	5,300,000	-	1,000,000	TBD
21502-231	R264 Improve Drainage County RoW 2017+	Ongoing	LST	500,000	4,100,000	3,649,216	450,784	240,738	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	19,916,667	85,635,967	77,905,824	7,730,143	2,355,230	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	400,000	1,756,277	962,292	793,985	6,150	TBD



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2024									
Bridges									
21019-230	Bluestem Estates Benefit District	Design	Bond	-	1,300,000	90,000	1,210,000	-	11/01/2024
21020-230	Brinley Estates Benefit District	Design	Bond	-	1,192,000	-	1,192,000	-	05/01/2025
21425-231	B528 Bridge on 21st N btwn 119th & 135th	Design	LST	-	150,000	-	150,000	-	01/01/2029
21426-231	B527 Bridge on 119th W btwn 85th & 93rd	Design	LST	-	75,000	72,500	2,500	-	05/01/2028
21427-231	B523 Bridge on 63rd S btwn 199th & 215th	Design	LST	-	85,000	68,000	17,000	-	05/01/2027
21428-231	B520 Major Bridge Maintenance	Ongoing	LST	-	50,000	49,999	1	2,500	TBD
21433-231	B511 Bridge-71st S btwn 119th & 135th W	Design	LST	-	179,000	84,638	94,363	56,988	12/31/2025
21443-231	B503 21st S N btwn 391st & 407th St W	Design	LST	-	200,000	84,000	116,000	-	12/31/2026
21450-231	B516 Tracy btwn 103rd & Diagonal	Design	LST	-	186,000	82,000	104,000	18,689	12/31/2025
21451-231	B515 151st W btwn 101st & 109th N	Design	LST	-	240,000	67,000	173,000	5,360	12/31/2025
21454-231	B509 215th S W btwn 31st S & MacArthur	Construction	Bond	-	750,000	435,003	314,997	-	03/15/2025
21457-231	B498 143rd E btwn Pawnee & 31st S	Design	Bond	-	900,000	57,802	842,198	3,960	12/31/2024
21519-231	B461 Spc Bridge Inspec & Engineering2015	Ongoing	LST	100,000	254,847	54,847	200,000	-	TBD
Annual Total				22,357,635	127,168,031	96,201,621	30,966,410	4,135,621	
Total All Years				31,890,519	267,646,915	153,270,743	114,376,172	20,082,259	



Fund	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
Summary Total by Fund						
Sales Tx Road/Bridge	Bond	350,000	16,778,538	9,992,934	6,785,604	4,097,395
Sales Tx Road/Bridge	Bond/LST	-	1,883,545	1,667,280	216,265	2,400
Sales Tx Road/Bridge	Cash	-	892,659	588,559	304,100	-
Sales Tx Road/Bridge	LST	22,477,667	113,009,395	95,695,630	17,313,765	5,165,279
Sales Tx Road/Bridge	Other	-	975,000	975,000	-	-
Bldg & Equipment	Other	-	37,963,072	37,963,072	-	-
Str Bdge & Oth Const	Bond	8,430	562,001	562,000	1	-
Arena Construction	Special LST	-	1,985,823	1,986,795	(972)	-
Capital Improvements	Bond	40,000	56,903,926	25,197,562	31,706,364	9,779,170
Capital Improvements	Bond/Cash	-	1,365,500	1,321,300	44,200	-
Capital Improvements	Cash	9,014,422	80,392,747	21,544,769	58,847,978	1,343,032
Capital Improvements	Other	37,784	1,747,784	1,089,223	658,561	214,220
Total All Funds		\$ 31,928,303	\$ 314,459,990	\$ 198,584,123	\$ 115,875,867	\$ 20,601,496
Summary Total by Project Type						
Bridges		898,430	21,119,981	14,363,507	6,756,473	4,233,677
Drainage		500,000	5,994,079	3,890,212	2,103,867	569,622
Facility		8,552,206	158,663,912	77,250,572	81,413,340	7,562,536
Roads		21,977,667	128,682,019	103,079,832	25,602,187	8,235,661
Total All Project Types		\$ 31,928,303	\$ 314,459,990	\$ 198,584,123	\$ 115,875,867	\$ 20,601,496

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 66 and 67) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 68 and 69) 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 71-88 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 65 and 70). The County has two Enterprise Funds which are the Arena Fund and the Code & Inspection Enforcement Fund. The funds are reported on the same basis as business-type activities. Internal Service Funds are used to accumulate and allocate costs internally among the County's various functions. The County uses Internal Service Funds to account for its fleet of vehicles, insurance, workers' compensation and risk management activities. All Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

Individual fund data for the Internal Service Funds is provided in the form of combining statements as presented on pages 86-89 of this report.

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending June 30, 2024 are as follows:

- Fund balances for the governmental funds totaled \$421 million, an increase of \$158 million from June 2023. The following table depicts the financial position at June 30 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	June 30, 2024 Fund Balance	Change in Fund Balance
General	\$ 178,744,046	\$ 89,025,482
Fed/State Assistance	75,978,371	39,472,107
Public Building Commission	41,985,514	(309,174)
Debt Service	13,722,030	7,673,368
Debt Proceeds	4,157,205	3,494
Other	106,814,776	21,754,721
Totals	\$ 421,401,942	\$ 157,619,998

- Governmental funds revenues were \$364 million for the period ending June 30, 2024, an increase of \$6 million compared to June 30, 2023. Property tax revenue increased \$13 million. Investment revenue increased \$6 million as well. Charges for services increased \$4 million. Sales tax revenue decreased (\$0.3) million compared to June 30, 2023.
- Governmental funds expenditures were \$211 million as of June 30, 2024, an increase of \$25 million from June 30, 2023. Public safety expenditures increased \$8 million and capital outlay expenditures increased \$6 million. Health and Welfare expenditures increased \$6 million. General government expenditures increased \$3 million. Culture and Recreation expenditures increased \$1 million. Debt increased \$0.1 million compared to June 30, 2023.
- The unrestricted fund balances of the governmental funds totaled \$244 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 \$42 million, which decreased (\$0.3) million compared to June 30, 2023. 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 \$14 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, with no change from June 2023.
- Net position of the Arena Fund totaled nearly \$129.1 million at June 30, 2024. Of this amount, \$128.7 million is invested in capital assets and \$0.4 million represents unrestricted net position.
- Net position of the Code Inspection & Enforcement Fund totaled nearly \$9.7 million at June 30, 2024. Of this amount, \$9.7 million is invested in capital assets.
- Net position of the Internal Service Funds totaled \$46 million. Of this amount, \$13 million is invested in capital assets and \$33 million represents unrestricted net position.

SEDGWICK COUNTY, KANSAS

Statement of Net Position Proprietary Funds June 30, 2024

	Business-type Activities Enterprise Funds		Governmental Activities	
	Arena Fund	Code Inspection & Enforcement Fund	Total Enterprise Funds	Internal Service Funds
Assets				
Current assets:				
Cash, including investments	\$ 204,660	\$ 9,701,397	\$ 9,906,057	\$ 36,239,550
Accounts receivable	175,003	14	\$ 175,017	4,326
Prepays	-	-	\$ -	304,000
Inventories, at cost	-	-	\$ -	325,326
Restricted assets:				
Cash, including investments		-		-
Total current assets	379,663	9,701,411	10,081,074	36,873,202
Noncurrent assets:				
Capital assets:				
Land	13,038,358	-	13,038,358	40,580
Buildings and improvements	173,569,953	-	173,569,953	8,319,354
Machinery and equipment	12,988,564	-	12,988,564	39,435,840
Construction in progress	1,671,381	-	1,671,381	-
Less accumulated depreciation	(72,513,477)	-	(72,513,477)	(35,184,684)
Total capital assets (net of accumulated depreciation)	128,754,779	-	128,754,779	12,611,090
Total assets	129,134,442	\$ 9,701,411	\$ 138,835,853	49,644,886
Liabilities				
Current liabilities:				
Accounts payable	-	\$ 7,641	\$ 7,641	7,926
Estimated claims costs payable	-	-	\$ -	3,395,800
Total current liabilities	-	7,641	7,641	3,403,726
Noncurrent liabilities:				
Estimated claims costs payable	-	-	-	627,300
Total liabilities	-	7,641	7,641	4,031,026
Net position				
Investment in capital assets	128,754,779	-	128,754,779	12,771,684
Restricted for capital improvements and operations	-	7,641	7,641	-
Unrestricted	379,663	9,686,129	10,065,792	32,744,682
Total net position	129,134,442	9,693,770	138,828,212	45,516,366
Total liabilities and net position	\$ 129,134,442	\$ 9,701,411	\$ 138,835,853	\$ 49,547,392

SEDGWICK COUNTY, KANSAS

Balance Sheet

Governmental Funds

June 30, 2024

(with comparative totals for June 30, 2023)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Assets:			
Cash, including investments	\$ 172,778,273	\$ 75,303,839	\$ 18,184
Restricted investment	-	-	1,212,330
Advance receivable	-	-	-
Due from other funds	-	-	-
Due from other agencies	-	8,120	-
Accounts receivable	4,206,844	1,884,284	-
Property tax receivable	5,140,066	-	-
Sales tax receivable	3,155,684	-	-
Interest receivable	845,789	-	-
Prepaid items	1,879,898	-	-
Lease receivable	-	-	-
Notes receivable	-	-	40,755,000
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	69,657	62,841	-
Total assets	\$ 188,076,211	\$ 77,259,084	\$ 41,985,514
Liabilities:			
Accounts payable	586,587	1,280,713	-
Accrued wages	-	-	-
Advance - grants	-	-	-
Unearned revenue	-	-	-
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	953,054	-	-
Total liabilities	1,539,641	1,280,713	-
Deferred Inflows of Resources:			
Deferred property tax revenue	5,140,066	-	-
Unavailable revenue - accounts receivable	2,652,458	-	-
Deferred lease receivable	-	-	-
Deferred notes receivable	-	-	-
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	7,792,524	-	-
Fund balances:			
Nonspendable:			
Inventories	\$ 69,657	\$ 62,841	\$ -
Advance receivable	-	-	-
Prepaid items	1,879,898	-	-
Restricted:			
General Government	-	32,219,060	-
Debt Service	-	-	18,184
Public Safety	-	4,852,647	-
Public Works	-	-	-
Health and Welfare	-	-	-
Culture and Recreation	-	-	-
Community Development	-	4,208,340	41,967,330
Capital Outlay	-	-	-
Committed:			
Public Safety	-	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	3,521,921	-
Assigned:			
General Government	17,359,835	-	-
Public Safety	-	790,619	-
Public Works	-	-	-
Health and Welfare	-	30,311,449	-
Community Development	-	-	-
Capital Outlay	-	-	-
Unassigned	159,434,656	-	-
Total fund balance	178,744,046	75,978,371	41,985,514
Total liabilities, deferred inflows of resources and fund balances	\$ 188,076,211	\$ 77,259,084	\$ 41,985,514

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2024	2023
\$ 13,722,029	\$ 4,156,355	\$ 103,986,589	\$ 369,965,269	\$ 369,558,835
-	-	-	1,212,330	1,168,423
-	-	-	-	1,473,841
-	-	-	-	-
-	-	500	8,620	65,250
-	850	26,371	6,118,349	5,707,739
234,559	-	1,385,817	6,760,442	5,013,775
-	-	3,581,549	6,737,233	6,365,134
-	-	-	845,789	800,414
-	-	-	1,879,898	1,952,173
-	-	-	-	77,623,320
-	-	-	40,755,000	-
-	-	-	-	-
1,861,945	-	-	1,861,945	1,144,561
743,396	-	-	743,396	1,807,273
-	-	450,011	582,509	488,201
<u>\$ 16,561,929</u>	<u>\$ 4,157,205</u>	<u>\$ 109,430,837</u>	<u>\$ 437,470,780</u>	<u>\$ 473,168,939</u>
-	-	794,038	2,661,338	2,694,497
-	-	-	-	-
-	-	-	-	-
-	-	-	-	77,623,320
-	-	779,573	779,573	796,079
-	-	-	-	1,473,841
-	-	82,500	1,035,554	65,626
-	-	1,656,111	4,476,465	82,653,363
234,558	-	1,013,671	5,013,775	5,013,775
-	-	-	1,160,181	1,160,181
-	-	-	-	-
-	-	-	-	-
2,605,341	-	-	2,605,341	2,951,834
2,839,899	-	1,013,671	8,779,297	9,125,790
\$ -	\$ -	\$ 450,011	\$ 582,509	486,454
-	-	-	-	1,473,841
-	-	-	1,879,898	1,952,173
-	-	3,736,657	35,955,717	67,842,525
13,722,030	-	25,790	13,766,004	13,292,417
-	-	26,918,587	31,771,234	29,159,589
-	-	7,319,994	7,319,994	7,923,683
-	-	2,661,597	2,661,597	4,378,078
-	-	125,020	125,020	113,438
-	-	4,590,518	50,766,188	9,514,080
-	4,157,205	28,234,506	32,391,711	30,830,605
-	-	-	11,494	11,494
-	-	10,492,421	10,492,421	11,996,302
-	-	-	3,521,921	2,546,745
-	-	-	17,359,835	16,433,365
-	-	2,845,940	3,636,559	7,660,223
-	-	1,072,528	1,072,528	93,769
-	-	-	30,311,449	25,527,970
-	-	-	-	(7,401)
-	-	19,120,677	19,120,677	12,938,790
-	-	(779,470)	158,655,186	137,280,793
<u>13,722,030</u>	<u>4,157,205</u>	<u>106,814,776</u>	<u>421,401,942</u>	<u>381,448,933</u>
<u>\$ 16,561,929</u>	<u>\$ 4,157,205</u>	<u>\$ 109,484,558</u>	<u>\$ 434,657,704</u>	<u>\$ 473,228,086</u>



SEDGWICK COUNTY, KANSAS

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

For the Twelve Months ended June 30, 2024

(with comparative totals for the twelve months ended June 30, 2023)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Revenues			
Property taxes	\$ 159,438,257	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	4,776,181	-	-
Special assessments	-	-	-
Other taxes	115,620	1,440	-
Intergovernmental	169,298	75,133,973	-
Charges for services	16,511,633	18,802,249	338,333
Uses of money and property	14,257,486	2,362	931,706
Fines and forfeits	29,744	352,820	-
Licenses and permits	38,971	-	-
Other	2,380,312	126,388	-
Total revenues	<u>197,717,502</u>	<u>94,419,232</u>	<u>1,270,039</u>
Expenditures			
Current:			
General government	25,045,975	7,923,406	-
Public safety	69,070,094	6,991,260	-
Public works	1,848,444	5,568	-
Health and welfare	6,392,723	32,738,787	-
Cultural and recreation	6,642,210	299,495	-
Community Development	1,104,306	-	-
Debt service:			
Principal	-	-	660,000
Interest and fiscal charges	-	-	919,213
Capital outlay	-	-	-
Total expenditures	<u>110,103,752</u>	<u>47,958,516</u>	<u>1,579,213</u>
Excess (deficiency) of revenues over (under) expenditures	<u>87,613,750</u>	<u>46,460,716</u>	<u>(309,174)</u>
Other financing sources (uses)			
Transfers from other funds	7,000,000	11,391	-
Transfers to other funds	(5,588,268)	(7,000,000)	-
Issuance of general obligation bonds	-	-	-
Payment to refunded bond	-	-	-
Total other financing sources (uses)	<u>1,411,732</u>	<u>(6,988,609)</u>	<u>-</u>
Net change in fund balances	89,025,482	39,472,107	(309,174)
Fund balances, beginning of year	<u>89,718,564</u>	<u>36,506,264</u>	<u>42,294,688</u>
Fund balances, end of period	<u>\$ 178,744,046</u>	<u>\$ 75,978,371</u>	<u>\$ 41,985,514</u>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2024	2023
\$ 7,544,317	\$ -	\$ 37,806,367	\$ 204,788,941	\$ 191,296,733
-	-	1,677,981	1,677,981	1,651,847
-	-	13,942,030	18,718,211	18,981,906
332,698	-	-	332,698	395,566
-	-	93,684	210,744	182,801
-	-	2,393,063	77,696,334	88,668,149
-	-	5,443,020	41,095,235	36,763,153
-	-	92,664	15,284,218	9,662,678
-	-	-	382,564	1,230,679
-	-	14,480	53,451	4,323,000
-	-	842,439	3,349,139	4,731,996
7,877,015	-	62,305,728	363,589,516	357,888,508
-	109,634	3,296,295	36,375,310	33,350,709
-	-	13,597,751	89,659,105	82,085,217
-	-	6,145,820	7,999,832	7,170,874
-	-	1,286,425	40,417,935	33,932,758
-	-	27,718	6,969,423	5,504,409
-	-	4,915,000	6,019,306	5,981,969
29,797	-	333,688	1,023,485	789,677
972,633	-	18,150	1,909,996	2,061,183
-	-	20,178,087	20,178,087	14,580,181
1,002,430	109,634	49,798,934	210,552,479	185,456,977
6,874,585	(109,634)	12,506,794	153,037,037	172,431,531
798,783	-	8,769,749	16,579,923	6,360,880
-	(3,942,326)	(49,329)	(16,579,923)	(6,663,540)
-	4,055,454	-	4,055,454	-
-	-	527,507	527,507	474,808
798,783	113,128	9,247,927	4,582,961	172,148
7,673,368	3,494	21,754,721	157,619,998	172,603,679
6,048,662	4,153,711	85,060,055	263,781,944	208,845,254
\$ 13,722,030	\$ 4,157,205	\$ 106,814,776	\$ 421,401,942	\$ 381,448,933

SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Twelve Months ended June 30, 2024

	Business-type Activities Enterprise Funds		Governmental Activities
	Arena Fund	Code Inspection & Enforcement Fund	Internal Service Funds
Operating revenues:			
Charges for services	\$ (721,737)	\$ 58,127	\$ (663,610)
Other revenue	-	97	\$ 97
Total operating revenues	(721,737)	58,224	(663,513)
Operating expenses:			
Salaries and benefits	-	1,828,683	1,828,683
Contractual services	243,000	985,172	1,228,172
Utilities	-	24,303	24,303
Supplies and fuel	-	12,850	12,850
Administrative charges	-	-	-
Depreciation expense	3,015,842	-	3,015,842
Claims expense	-	-	-
Other expense	-	-	-
Total operating expenses	3,258,842	2,851,008	6,109,850
Operating loss	(3,980,579)	(2,792,784)	(6,773,363)
Nonoperating revenues:			
Federal Grant Revenues	-	-	-
Investment income	-	-	-
Gain (loss) on sale of assets	-	-	47,430
Misc non-business licenses/permits	-	4,404,094	-
Total nonoperating revenues	-	4,404,094	-
Income gain before transfers	(3,980,579)	1,611,310	(2,369,269)
Transfers:			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Change in net position	(3,980,579)	1,611,310	(2,369,269)
Net position, beginning of year	133,115,021	8,082,460	141,197,481
Net position, end of period	\$ 129,134,442	\$ 9,693,770	\$ 138,828,212

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Governmental Funds

June 30, 2024

(with comparative totals for June 30, 2023)

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals	
				2024	2023
Assets:					
Cash, including investments	\$ 49,685,771	\$ 25,790	\$ 54,275,028	\$103,986,589	\$ 99,130,165
Due from other agencies	-	-	500	500	39,617
Accounts receivable	26,371	-	-	26,371	1,763
Property tax receivable	1,385,817	-	-	1,385,817	1,013,671
Sales tax receivable	-	-	3,581,549	3,581,549	3,182,567
Inventories, at cost	450,011	-	-	450,011	450,011
Total assets	\$ 51,547,970	\$ 25,790	\$ 57,857,077	\$109,430,837	\$ 103,817,794
Liabilities:					
Accounts payable	358,700	-	435,338	794,038	1,224,171
Due to other funds	103	-	779,470	779,573	796,079
Advance payable	-	-	-	-	1,473,841
Due to other entities	82,500	-	-	82,500	65,000
Total liabilities	441,303	-	1,214,808	1,656,111	3,559,091
Deferred Inflows of Resources:					
Deferred property tax revenue	1,385,817	-	-	1,385,817	1,013,671
Unavailable revenue - accounts receivable	-	-	-	-	-
Total deferred inflows of resources	1,385,817	-	-	1,385,817	1,013,671
Fund balances:					
Nonspendable:					
Inventories	\$ 450,011	\$ -	\$ -	\$ 450,011	\$ 450,011
Restricted:					
General Government	3,736,657	-	-	3,736,657	3,732,245
Debt Service	-	25,790	-	25,790	25,790
Public Safety	26,918,587	-	-	26,918,587	24,740,712
Public Works	7,319,994	-	-	7,319,994	7,923,683
Health and Welfare	2,661,597	-	-	2,661,597	3,191,487
Culture and Recreation	125,020	-	-	125,020	113,438
Community Development	4,590,518	-	-	4,590,518	4,146,607
Capital Outlay	-	-	28,234,506	28,234,506	23,232,651
Committed:					
Public Safety	-	-	-	-	-
Capital Outlay	-	-	10,492,421	10,492,421	11,996,302
Assigned:					
Public Works	1,072,528	-	-	1,072,528	93,769
Public Safety	2,845,940	-	-	2,845,940	7,455,692
Capital Outlay	-	-	19,120,677	19,120,677	12,938,790
Unassigned	-	-	(779,470)	(779,470)	(796,079)
Total fund balance	49,720,852	25,790	57,068,134	106,814,776	99,245,098
Total liabilities, deferred inflows of resources and fund balances	\$ 51,547,972	\$ 25,790	\$ 58,282,942	\$109,856,704	\$ 103,817,860

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Governmental Funds - Special Revenue Funds June 30, 2024 (with comparative totals for June 30, 2023)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets:				
Cash, including investments	\$ 4,590,518	\$ 23,416	\$ 2,845,940	\$ 2,530,270
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	302,261	-	-	79,400
Inventories, at cost	-	-	450,011	-
Total assets	\$ 4,892,779	\$ 23,416	\$ 3,295,951	\$ 2,609,670
Liabilities:				
Accounts payable	-	-	-	25,676
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
Total liabilities	-	-	-	25,676
Deferred Inflows of Resources:				
Deferred property tax revenue	302,261	-	-	79,400
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	302,261	-	-	79,400
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ 450,011	\$ -
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	23,416	-	2,504,594
Culture and Recreation	-	-	-	-
Community Development	4,590,518	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	2,845,940	-
Unassigned	-	-	-	-
Total fund balance	4,590,518	23,416	3,295,951	2,504,594
Total liabilities, deferred inflows of resources and fund balances	\$ 4,892,779	\$ 23,416	\$ 3,295,951	\$ 2,609,670

Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 5,433,234		\$ 3,033,002	\$ 126,326	\$ 5,424,857	\$ 2,461,172
-	-	-	-	-	-
26,248	100	23	-	-	-
153,733	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 5,613,215</u>	<u>\$ 100</u>	<u>\$ 3,033,025</u>	<u>\$ 126,326</u>	<u>\$ 5,424,857</u>	<u>\$ 2,461,172</u>
1,408	-	16,076	1,306	398	869
-	103	-	-	-	-
82,500	-	-	-	-	-
<u>83,908</u>	<u>103</u>	<u>16,076</u>	<u>1,306</u>	<u>398</u>	<u>869</u>
153,733	-	-	-	-	-
-	-	-	-	-	-
<u>153,733</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	5,424,459	2,460,303
4,710,674	-	2,609,320	-	-	-
-	-	-	-	-	-
-	-	-	125,020	-	-
-	-	-	-	-	-
-	-	-	-	-	-
664,899	-	407,629	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,375,573</u>	<u>-</u>	<u>3,016,949</u>	<u>125,020</u>	<u>5,424,459</u>	<u>2,460,303</u>
<u>\$ 5,613,214</u>	<u>\$ 103</u>	<u>\$ 3,033,025</u>	<u>\$ 126,326</u>	<u>\$ 5,424,857</u>	<u>\$ 2,461,172</u>

(Continued)

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued) Nonmajor Governmental Funds - Special Revenue Funds June 30, 2024 (with comparative totals for June 30, 2023)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Assets				
Cash, including investments	\$ 133,587	\$ 1,922,881	\$ 188,552	\$ 42,511
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
Total assets	<u>\$ 133,587</u>	<u>\$ 1,922,881</u>	<u>\$ 188,552</u>	<u>\$ 42,511</u>
Liabilities:				
Accounts payable	-	336	-	-
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
Total liabilities	<u>-</u>	<u>336</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ -	\$ -
Restricted:				
General Government	-	1,922,545	-	-
Public Safety	-	-	188,552	42,511
Public Works	-	-	-	-
Health and Welfare	133,587	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>133,587</u>	<u>1,922,545</u>	<u>188,552</u>	<u>42,511</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 133,587</u>	<u>\$ 1,922,881</u>	<u>\$ 188,552</u>	<u>\$ 42,511</u>

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2024	2023
\$ 1,834,718	\$ 19,057,511	\$ 37,276	\$ 49,685,771	\$ 51,728,160
-	-	-	-	-
-	-	-	26,371	1,763
-	850,423	-	1,385,817	1,013,671
-	-	-	450,011	450,011
<u>\$ 1,834,718</u>	<u>\$ 19,907,934</u>	<u>\$ 37,276</u>	<u>\$ 51,547,970</u>	<u>\$ 53,193,605</u>
20,606	292,025	-	358,700	267,356
-	-	-	103	-
-	-	-	82,500	65,000
<u>20,606</u>	<u>292,025</u>	<u>-</u>	<u>441,303</u>	<u>332,356</u>
-	850,423	-	1,385,817	1,013,671
-	-	-	-	-
-	850,423	-	1,385,817	1,013,671
\$ -	\$ -	\$ -	\$ 450,011	\$ 450,011
1,814,112	-	-	3,736,657	3,732,245
-	18,765,486	37,276	26,918,587	24,740,712
-	-	-	7,319,994	7,923,683
-	-	-	2,661,597	3,191,487
-	-	-	125,020	113,438
-	-	-	4,590,518	4,146,607
-	-	-	-	-
-	-	-	1,072,528	93,769
-	-	-	2,845,940	7,455,692
-	-	-	-	-
<u>1,814,112</u>	<u>18,765,486</u>	<u>37,276</u>	<u>49,720,852</u>	<u>51,847,644</u>
<u>\$ 1,834,718</u>	<u>\$ 19,907,934</u>	<u>\$ 37,276</u>	<u>\$ 51,547,972</u>	<u>\$ 53,193,671</u>

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2024
(with comparative totals for June 30, 2023)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Assets				
Cash, including investments	\$ -	\$ 3,240	\$ 25,079,931	\$ -
Due from other agencies	-	-	500	-
Sales tax receivable	-	-	3,155,684	-
Total assets	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 28,236,115</u>	<u>\$ -</u>
Liabilities:				
Accounts payable		-	1,609	-
Due to other funds	779,470	-	-	-
Advance payable	-	-	-	-
Total liabilities	<u>779,470</u>	<u>-</u>	<u>1,609</u>	<u>-</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	\$ -	\$ -	\$ 28,234,506	\$ -
Committed:				
Capital Outlay	-	3,240	-	-
Assigned:				
Capital Outlay	-	-	-	-
Unassigned	(779,470)	-	-	-
Total fund balance	<u>(779,470)</u>	<u>3,240</u>	<u>28,234,506</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 28,236,115</u>	<u>\$ -</u>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2024	2023
\$ 29,014	\$ 10,063,316	\$ 14,955,212	\$ 4,144,315	\$ 54,275,028	\$ 47,376,215
-	-	-	-	500	39,617
-	425,865	-	-	3,581,549	3,182,567
<u>\$ 29,014</u>	<u>\$ 10,489,181</u>	<u>\$ 14,955,212</u>	<u>\$ 4,144,315</u>	<u>\$ 57,857,077</u>	<u>\$ 50,598,399</u>
-	425,865	7,864	-	435,338	956,815
-	-	-	-	779,470	796,079
-	-	-	-	-	1,473,841
-	-	7,864	-	1,214,808	3,226,735
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 28,234,506	\$ 23,232,651
-	10,489,181	-	-	10,492,421	11,996,302
29,014	-	14,947,348	4,144,315	19,120,677	12,938,790
-	-	-	-	(779,470)	(796,079)
<u>29,014</u>	<u>10,489,181</u>	<u>14,947,348</u>	<u>4,144,315</u>	<u>57,068,134</u>	<u>47,371,664</u>
<u>\$ 29,014</u>	<u>\$ 10,489,181</u>	<u>\$ 14,955,212</u>	<u>\$ 4,144,315</u>	<u>\$ 58,282,942</u>	<u>\$ 50,598,399</u>

SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Twelve Months ended June 30, 2024 (with comparative totals for the twelve months ended June 30, 2023)

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals	
				2024	2023
Revenues					
Property taxes	\$ 37,806,367	\$ -	\$ -	\$ 37,806,367	\$ 34,922,842
Emergency telephone services taxes	1,677,981	-	-	1,677,981	1,651,847
Sales taxes	-	-	13,942,030	13,942,030	7,290,765
Other taxes	93,684	-	-	93,684	94,340
Intergovernmental	2,393,074	-	-	2,393,074	2,430,923
Charges for services	5,443,020	-	-	5,443,020	5,674,286
Uses of money and property	92,664	-	-	92,664	70,620
Licenses and permits	14,480	-	-	14,480	17,320
Other	379,318	-	463,110	842,439	2,190,855
Total revenues	47,900,588	-	14,405,140	62,305,739	54,343,798
Expenditures					
Current:					
General government	3,296,295	-	-	3,296,295	3,087,652
Public safety	13,597,751	-	-	13,597,751	13,788,011
Public works	6,145,820	-	-	6,145,820	5,538,251
Health and welfare	1,286,425	-	-	1,286,425	1,589,540
Culture and recreation	27,718	-	-	27,718	5,220
Community Development	4,915,000	-	-	4,915,000	4,647,359
Debt service:					
Principal	333,688	-	-	333,688	149,677
Interest and fiscal charges	18,150	-	-	18,150	14,827
Capital outlay	-	-	20,178,087	20,178,087	14,580,181
Total expenditures	29,620,847	-	20,178,087	49,798,934	43,400,718
Excess (deficiency) of revenues over (under) expenditures	18,279,741	-	(5,772,947)	12,506,794	10,943,080
Other financing sources (uses)					
Transfers from other funds	-	-	8,769,749	8,769,749	5,463,078
Transfers to other funds	-	-	(49,329)	(49,329)	(94,530)
Proceeds from capital lease	-	-	527,507	527,507	474,808
Total other financing sources (uses)	-	-	9,247,927	9,247,927	5,843,356
Net change in fund balances	18,279,741	-	3,474,980	21,754,721	16,786,436
Fund balances, beginning of year	31,441,111	25,790	53,593,154	85,060,055	82,458,662
Fund balances, end of period	\$ 49,720,852	\$ 25,790	\$ 57,068,134	\$ 106,814,776	\$ 99,245,098

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SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds For the Twelve Months ended June 30, 2024 (with comparative totals for the twelve months ended June 30, 2023)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 9,496,018		\$ -	\$ 2,438,015
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	8,215
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	11	1,377
Total revenues	<u>9,496,018</u>	<u>-</u>	<u>11</u>	<u>2,447,607</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	1,286,425
Culture and recreation	-	-	-	-
Community Development	4,915,000	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>4,915,000</u>	<u>-</u>	<u>-</u>	<u>1,286,425</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,581,018</u>	<u>-</u>	<u>11</u>	<u>1,161,182</u>
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>4,581,018</u>	<u>-</u>	<u>11</u>	<u>1,161,182</u>
Fund balances, beginning of year	<u>9,500</u>	<u>23,416</u>	<u>3,295,940</u>	<u>1,343,412</u>
Fund balances, end of period	<u>\$ 4,590,518</u>	<u>\$ 23,416</u>	<u>\$ 3,295,951</u>	<u>\$ 2,504,594</u>

Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 4,700,539	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	1,677,981	-
-	-	-	37,490	-	-
2,357,899	-	-	-	-	-
-	-	2,026,904	-	-	526,395
-	-	-	-	-	-
8,100	-	430	-	-	-
54,762	-	-	-	-	-
<u>7,121,300</u>	<u>-</u>	<u>2,027,334</u>	<u>37,490</u>	<u>1,677,981</u>	<u>526,395</u>
-	-	-	-	-	-
-	-	-	-	1,853,329	440,300
5,096,551	-	1,049,269	-	-	-
-	-	-	-	-	-
-	-	-	27,718	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,096,551</u>	<u>-</u>	<u>1,049,269</u>	<u>27,718</u>	<u>1,853,329</u>	<u>440,300</u>
<u>2,024,749</u>	<u>-</u>	<u>978,065</u>	<u>9,772</u>	<u>(175,348)</u>	<u>86,095</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,024,749	-	978,065	9,772	(175,348)	86,095
3,350,824	-	2,038,884	115,248	5,599,807	2,374,208
<u>\$ 5,375,573</u>	<u>\$ -</u>	<u>\$ 3,016,949</u>	<u>\$ 125,020</u>	<u>\$ 5,424,459</u>	<u>\$ 2,460,303</u>

SEDGWICK COUNTY, KANSAS

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

Nonmajor Special Revenue Funds

For the Twelve Months ended June 30, 2024

(with comparative totals for the twelve months ended June 30, 2023)

	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	56,194	-	-	-
Intergovernmental	-	35,175	-	-
Charges for services	-	2,365,075	-	16,644
Uses of money and property	-	44,630	-	-
Licenses and permits	-	-	-	-
Other	-	-	-	-
Total revenues	<u>56,194</u>	<u>2,444,880</u>	<u>-</u>	<u>16,644</u>
Expenditures				
Current:				
General government	-	2,844,607	-	-
Public safety	-	-	-	10,679
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>2,844,607</u>	<u>-</u>	<u>10,679</u>
Excess (deficiency) of revenues over (under) expenditures	<u>56,194</u>	<u>(399,727)</u>	<u>-</u>	<u>5,965</u>
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>56,194</u>	<u>(399,727)</u>	<u>-</u>	<u>5,965</u>
Fund balances, beginning of year	<u>77,393</u>	<u>2,322,272</u>	<u>188,552</u>	<u>36,546</u>
Fund balances, end of period	<u>\$ 133,587</u>	<u>\$ 1,922,545</u>	<u>\$ 188,552</u>	<u>\$ 42,511</u>

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2024	2023
\$ -	\$ 21,171,795	\$ -	\$ 37,806,367	\$ 34,922,842
-	-	-	1,677,981	1,651,847
-	-	-	93,684	94,340
-	-	-	2,393,074	2,430,923
396,204	103,583	-	5,443,020	5,635,169
46,984	-	1,050	92,664	70,620
-	5,950	-	14,480	17,320
-	323,168	-	379,318	53,114
443,188	21,604,496	1,050	47,900,588	44,876,175
451,688	-	-	3,296,295	3,087,652
-	11,293,443	-	13,597,751	13,788,011
-	-	-	6,145,820	5,538,251
-	-	-	1,286,425	1,589,540
-	-	-	27,718	5,220
-	-	-	4,915,000	4,647,359
-	333,688	-	333,688	149,677
-	18,150	-	18,150	14,827
451,688	11,645,281	-	29,620,847	28,820,537
(8,500)	9,959,215	1,050	18,279,741	16,055,638
-	-	-	-	-
-	-	-	-	(94,530)
-	-	-	-	(94,530)
(8,500)	9,959,215	1,050	18,279,741	15,961,108
1,822,612	8,806,271	36,226	31,441,111	35,886,536
<u>\$ 1,814,112</u>	<u>\$ 18,765,486</u>	<u>\$ 37,276</u>	<u>\$ 49,720,852</u>	<u>\$ 51,847,644</u>

SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Twelve Months ended June 30, 2024
(with comparative totals for the twelve months ended June 30, 2023)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Revenues				
Sales taxes	\$ -	\$ -	\$ 13,942,030	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Uses of money and property	-	-	-	-
Other revenue	-	-	-	-
Total revenues	-	-	13,942,030	-
Expenditures				
Capital outlay	-	-	8,441,926	-
Total expenditures	-	-	8,441,926	-
(Deficiency) of revenues (under) expenditures	-	-	5,500,104	-
Other financing sources (uses)				
Transfers from other funds	-	-	(2,432,667)	-
Transfers to other funds	-	-	-	-
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	-	-	(2,432,667)	-
Net change in fund balances	-	-	3,067,437	-
Fund balances (deficits), beginning of year	(779,470)	3,240	25,167,069	-
Fund balances (deficits), end of period	\$ (779,470)	\$ 3,240	\$ 28,234,506	\$ -

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2024	2023
\$ -	\$ -	\$ -	\$ -	\$ 13,942,030	\$ 7,290,765
-	-	-	-	-	-
-	-	-	-	-	39,117
-	-	-	-	-	-
-	378,329	84,781	-	463,110	2,137,741
-	378,329	84,781	-	14,405,140	9,467,623
-	9,781,042	1,427,612	527,507	20,178,087	14,580,181
-	9,781,042	1,427,612	527,507	20,178,087	14,580,181
-	(9,402,713)	(1,342,831)	(527,507)	(5,772,947)	(5,112,558)
-	11,035,689	166,727	-	8,769,749	5,463,078
-	-	(49,329)	-	(49,329)	-
-	-	-	527,507	527,507	474,808
-	11,035,689	117,398	527,507	9,247,927	5,937,886
-	1,632,976	(1,225,433)	-	3,474,980	825,328
29,014	8,856,205	16,172,781	4,144,315	53,593,154	46,546,336
<u>\$ 29,014</u>	<u>\$ 10,489,181</u>	<u>\$ 14,947,348</u>	<u>\$ 4,144,315</u>	<u>\$ 57,068,134</u>	<u>\$ 47,371,664</u>

SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position Internal Service Funds June 30, 2024 (with comparative totals for June 30, 2023)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
<u>Assets</u>			
Current assets:			
Cash, including investments	\$ 12,452,278	\$ 16,622,331	\$ 6,756,477
Accounts receivable	2,149	-	-
Prepays	-	304,000	-
Inventories, at cost	325,326	-	-
Total current assets	12,779,753	16,926,331	6,756,477
Noncurrent assets:			
Capital assets:			
Land	40,580	-	-
Construction in Progress	-	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	39,435,840	-	-
Right-to-use asset-Subscriptions	-	-	-
Less accumulated depreciation	(35,135,271)	-	-
Total capital assets (net of accumulated depreciation)	12,660,503	-	-
Total assets	25,440,256	16,926,331	6,756,477
<u>Liabilities</u>			
Current liabilities:			
Accounts payable	201	-	2,646
Estimated claims costs payable	-	2,400,000	995,800
Subscription liabilities	-	-	-
Total current liabilities	201	2,400,000	998,446
Noncurrent liabilities:			
Estimated claims costs payable	-	-	627,300
Total liabilities	201	2,400,000	1,625,746
<u>Net position</u>			
Investment in capital assets	12,660,503	-	-
Unrestricted	12,779,552	14,526,331	5,130,731
Total net position	25,440,055	14,526,331	5,130,731
Total liabilities and net position	\$ 25,440,256	\$ 16,926,331	\$ 6,756,477

Risk Management Reserve	Totals	
	2024	2023
\$ 408,464	\$ 36,239,550	\$ 32,466,454
2,177	4,326	2,719
-	304,000	304,000
-	325,326	352,506
410,641	36,873,202	33,125,679
-	40,580	40,580
-	-	595,000
-	8,319,354	8,245,957
160,594	39,435,840	35,987,183
(49,413)	160,594	-
111,181	(35,184,684)	(34,871,413)
521,822	12,771,684	9,997,307
49,644,886	43,122,986	
5,079	7,926	142,410
-	3,395,800	3,376,600
97,494		
102,573	3,403,726	3,519,010
-	627,300	506,400
102,573	4,031,026	4,025,410
111,181	12,771,684	9,997,307
308,068	32,744,682	29,100,269
419,249	45,516,366	39,097,576
\$ 521,822	\$ 49,547,392	\$ 43,122,986

SEDGWICK COUNTY, KANSAS

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

For the Twelve Months ended June 30, 2024

(with comparative totals for the twelve months ended June 30, 2023)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Operating revenues:			
Charges for services	\$ 4,088,779	\$ 19,321,130	\$ 1,191,091
Other revenue	67,400	1,645,278	1,742
Total operating revenues	<u>4,156,179</u>	<u>20,966,408</u>	<u>1,192,833</u>
Operating expenses:			
Salaries and benefits	622,216	63,010	70,360
Contractual services	240,005	672,711	44,699
Utilities	31,805	-	-
Supplies and fuel	1,491,624	-	18,525
Administrative charges	127,181	-	-
Depreciation	2,056,968	-	-
Claims expense	56,793	17,894,173	530,752
Total operating expenses	<u>4,626,592</u>	<u>18,629,894</u>	<u>664,336</u>
Operating gain (loss)	<u>(470,413)</u>	<u>2,336,514</u>	<u>528,497</u>
Nonoperating revenues:			
Investment income	-	-	-
Capital Contributions	-	-	-
Gain on sale of assets	47,430	-	-
Total nonoperating revenues	<u>47,430</u>	<u>-</u>	<u>-</u>
Income gain (loss) before transfers	(422,983)	2,336,514	528,497
Transfers			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Change in net position	(422,983)	2,336,514	528,497
Net position, beginning of year	<u>25,863,037</u>	<u>12,189,817</u>	<u>4,602,234</u>
Net position, end of period	<u><u>\$ 25,440,054</u></u>	<u><u>\$ 14,526,331</u></u>	<u><u>\$ 5,130,731</u></u>

Risk Management Reserve	Totals	
	2024	2023
\$ -	\$ 24,601,000	\$ 20,505,173
378,391	2,092,811	1,975,385
378,391	26,693,811	22,480,558
140,235	895,821	742,260
588,226	1,545,641	1,339,474
-	31,805	30,728
6,908	1,517,057	1,990,914
	127,181	123,723
-	2,056,968	1,118,759
222,261	18,703,979	18,021,047
957,630	24,878,452	23,366,905
(579,239)	1,815,359	(886,347)
-	-	-
-	-	-
-	47,430	99,075
-	47,430	99,075
(579,239)	1,862,789	(787,272)
-	-	-
-	-	-
(579,239)	1,862,789	(787,272)
998,488	43,653,576	39,884,848
\$ 419,249	\$ 45,516,365	\$ 39,097,576

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