

2024 Sedgwick County Quarterly Financial Report

For the Nine Months Ending Sept. 30, 2024

DIVISION OF FINANCE

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Executive Summary

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

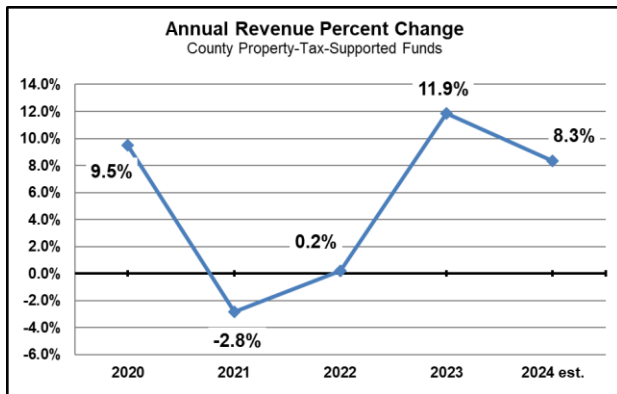
When reporting financial status, the County typically aggregates information into one of several possible groupings: the General Fund, property-tax-supported funds, other operating funds, or all operating funds. The General Fund is the County's primary operating fund and accounts for County services 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 \$642.8 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 three quarters of 2024 compared to the same timeframe in 2023. Increased revenues over the first three quarters of 2024 were recorded in several categories including current property taxes, other revenue, uses of money and property, charges for services, and motor vehicle taxes. Expenditures increased in personnel, transfers out, equipment, and commodities. Increases in expenditures were partially offset by decreases in contractuals, debt payments, and capital improvements. These changes are explained within this report.



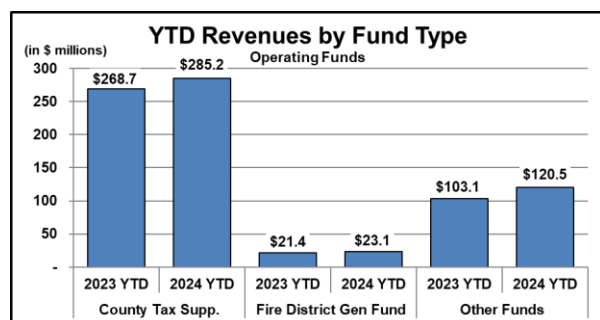
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2023.

- **Revenues totaled \$318.6 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$16.5 million (6.2 percent) compared to the first three quarters of 2023.
- **Expenditures totaled \$340.8 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$9.5 million (4.4 percent) compared to the first three quarters of 2023.
- **For all County property-tax-supported funds (excluding Fire District 1), ending fund balances are projected to increase by \$9.9 million.** The year-end General Fund balance is anticipated to increase by \$9.8 million (9.9 percent), 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.

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

Revenue Highlights:

Revenue collections for all operating funds through the first three quarters of 2024 increased 10.8 percent (\$42.7 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased \$16.5 million (6.2 percent) compared to the first three quarters of 2023.



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

County property-tax-supported funds increased 6.2 percent (\$16.5 million) compared to the first three quarters of 2023. The most significant increases occurred in current property taxes (\$13.0 million), other revenue (\$7.0 million), uses of money and property (\$3.9 million), charges for services (\$0.5 million), and motor vehicle taxes (\$0.5 million). The increase in current property taxes is due to an increase in assessed valuation of 9.0 percent (\$13.0 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 (\$3.9 million) is primarily due to an increase in investment income (\$4.3 million) as the result of more strategic investment decisions, which was offset by a decrease in interest on current taxes (\$0.6 million). The increase in charges for services (\$0.5 million) is primarily due to fees collected by Emergency Medical Services (EMS) for Medicaid fees (\$1.7 million), insurance fees (\$1.1 million), and patient fees (\$0.2 million). The increases in charges for services were partially offset by a decrease in miscellaneous charges for services (\$0.7 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 and a

decrease in prisoner competency fees (\$0.8 million) due to a decrease in inmate population, after a new law passed in 2023 (Senate Bill 228) that provides reimbursement for fees for housing prisoners who are awaiting competency hearings and prisoner housing/care collected by the Sheriff's Office (\$0.6 million). There were also decreases recorded in setoff program fees (\$0.2 million) and Medicare fees (\$0.1 million) collected by EMS, as well as 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 (\$0.5 million) is due to an increase in motor vehicle registrations in the first three quarters of 2024 compared to the same time period in 2023.

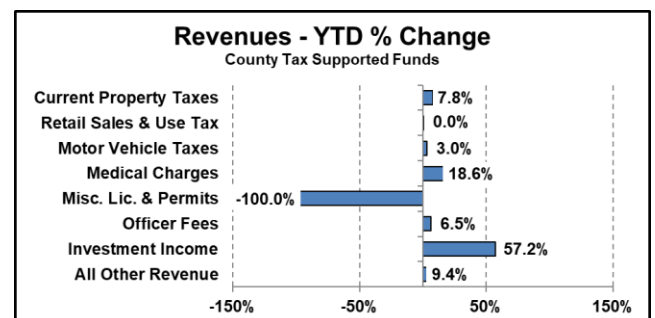
The increases were partially offset by decreases in licenses and permits (\$6.2 million), fines and forfeitures (\$1.2 million), reimbursements (\$0.8 million), special assessments (\$0.1 million), and miscellaneous revenue (\$0.1 million). The decrease in licenses and permits (\$6.2 million) is due 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 (\$1.1 million) collected in the first three quarters of 2024 compared to the same time frame in 2023, due to those funds now being collected in the new Municipalities Fight Addiction Fund and a decrease in consumer judgments revenue (\$0.1 million) due to a decrease in consumer fraud cases in the District Attorney's Office. The decrease in reimbursements (\$0.8 million) is primarily due to the payment of final administrative charges (\$1.0 million) 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 reimbursements was offset by an increase in miscellaneous reimbursements (\$0.2 million) due primarily to reimbursements in the Elections Office for the 2024 presidential preference primary. 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. The decrease in miscellaneous revenue (\$0.1 million) is due to a one-time repayment from the Kansas Housing Assistance Program (KSHAP) that was received in 2023.

Fire District 1 revenue comes primarily from property taxes. Through the first three quarters of 2024, revenue collections increased \$1.7 million (7.9 percent) when compared to the first three quarters 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 \$17.4 million (17.0 percent) compared to the first three quarters of 2023. The most significant increases occurred in intergovernmental revenue in non-property-tax-supported funds (\$7.2 million), licenses and permits in enterprise and internal service funds (\$6.4 million), charges for services in non-property-tax-supported funds (\$6.2 million), charges for services in enterprise and internal service funds (\$3.1 million), fines and forfeitures in non-property-tax-supported funds (\$1.4 million), miscellaneous revenue in enterprise and internal service funds (\$1.1 million), other revenue in enterprise and internal service funds (\$0.5 million), and tax revenue in non-property-tax-supported funds (\$0.1 million). The increase in intergovernmental revenue in non-property-tax-supported funds (\$7.2 million) is primarily due to an increase in State revenue (\$4.8 million) collected by the Department of Aging and Disabilities for crisis stabilization for clients with intellectual and developmental disabilities (IDD), an increase in Federal revenue (\$1.9 million) primarily due to Federal miscellaneous revenue (\$1.2 million) and Federal State passthrough revenue (\$0.6 million) collected by the Health Department due to the timing of revenue received for the Health Resources and Services Administration (HRSA) grant, and an increase in local government revenue (\$0.4 million) collected by COMCARE from the City of Wichita due to a new grant that started in late 2023 for the expansion of the Integrated Care Team (ICT-1). The increase in licenses and permits in enterprise and internal service funds (\$6.4 million) is due to MABCD moving into the new Code Inspection and Enforcement Fund, an enterprise fund. The increase in charges for services in non-property-tax-supported funds (\$6.2 million) is primarily due to an increase in COMCARE Prospective Payment System (PPS-1) for daily reimbursement of Medicaid fees received in the first three quarters of 2024. The increase in charges for services in enterprise and internal service funds (\$3.1 million) is primarily due to an increase in the employer-paid portion of benefits into the Health/Dental Insurance

Fund (\$2.6 million) and an increase in insurance fees (\$0.4 million) collected by Human Resources (HR) due to an increase in insurance payroll postings with more staff selecting higher coverage insurance plans in 2024 compared to 2023. The increase in fines and forfeitures in non-property-tax-supported funds (\$1.4 million) is due to an increase in opioid settlement revenue in the new Municipalities Fight Addiction Fund. The increase in miscellaneous revenue in enterprise and internal service funds (\$1.1 million) is due to an increase in refunds in prescription benefit rebates (\$0.9 million) collected by HR in the first three quarters of 2024 compared to the same timeframe in 2023 and an increase in miscellaneous revenue clearing (\$0.1 million) for the INTRUST Bank Arena annual fee. The increase in other revenue in enterprise and internal service funds (\$0.5 million) is due to an increase in INTRUST Bank Arena event facility fees. The increase in tax revenue in non-property-tax-supported funds (\$0.1 million) is due to an increase in 911 telephone tax revenue.

The increases were partially offset by decreases in other revenue in non-property-tax-supported funds (\$1.0 million) and reimbursements in enterprise and internal service funds (\$0.6 million). The decrease in other revenue in non-property-tax-supported funds (\$1.0 million) is due to the transfer in-operating funds (\$0.8 million) to the new Municipalities Fight Addiction Fund and transfer in-grant matching funds (\$0.1 million) from the Department of Aging and Disabilities where transfers were made in the first three quarters of 2023 with no entries yet in 2024. 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 three quarters of 2023 where no recovery payment was received in 2024.

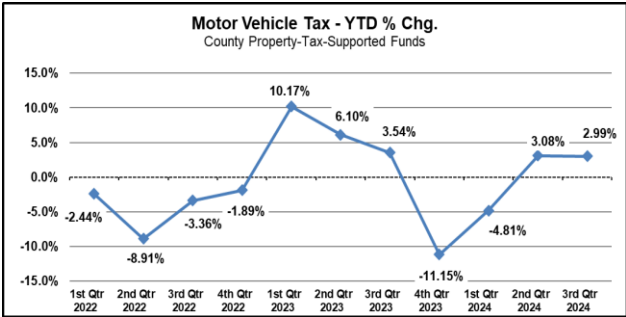


Key Revenues – Property-Tax-Supported Funds

Current property tax collections through the first three quarters of 2024 increased \$13.0 million (7.8 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 increased a nominal amount of \$421 (0.0 percent), compared to the first three quarters of 2023. Collections in five of nine 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 \$0.5 million (3.0 percent), compared to the first three quarters of 2023. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. Through the first three quarters of 2024, collections increased \$2.6 million (18.6 percent) when compared to the same time period in 2023. The increase is largely attributable to increases in Medicaid fees (\$1.7 million), insurance fees (\$1.1 million), and patient fees (\$0.2 million) collected on behalf of EMS.

MABCD licenses and permits revenue decreased by \$6.2 million (100.0 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 \$0.2 (6.5 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 three quarters of 2024, investment income increased \$4.3 million (57.2 percent) versus the same time period in 2023, as the result of more strategic investment decisions.

All other revenue collections increased \$2.2 million (9.4 percent) compared to the first three quarters of 2023.

Expenditure Highlights:

Total expenditures for all operating funds increased \$36.3 million (10.6 percent) compared to the first three quarters of 2023. For all County property-tax-supported funds, expenditures increased \$9.5 million (4.4 percent). Increases were recorded in personnel (\$11.0 million), transfers out (\$5.3 million), commodities (\$0.4 million), and equipment (\$0.4 million), which were partially offset by decreases in contractuals (\$7.0 million), debt payments (\$0.6 million), and capital improvements (\$7,700).

All other County operating funds expenditures (grants, internal service funds, and non-property-tax special revenue funds) increased \$23.2 million (21.6 percent) compared to the first three quarters of 2023. The most significant increases occurred in transfers out (\$7.0 million) and personnel (\$6.2 million) in non-property-tax-supported funds, contractuals (\$5.1 million) in enterprise and internal service funds, contractuals (\$3.8 million) in non-property-tax-supported funds, equipment (\$3.3 million) and personnel (\$2.9 million) in enterprise and internal service funds, and commodities (\$0.9 million) in non-property-tax-supported funds.

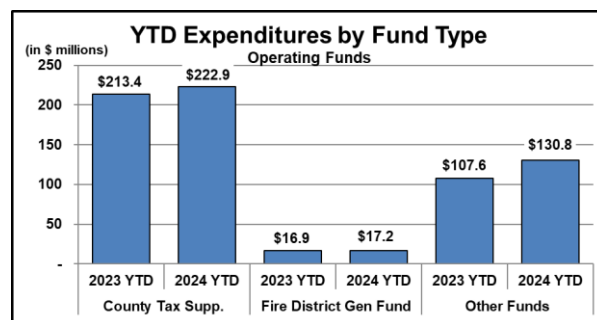
The increase in transfers out in non-property-tax-supported funds (\$7.0 million) is due to a transfer of ARPA funding to the General Fund for revenue replacement. Personnel in non-property-tax-supported funds increased by \$6.2 million primarily due an increase in rates of pay and an increase in positions filled County-wide. The increase in contractuals in enterprise and internal service funds (\$4.6 million) is mostly due to an increase in management services (\$2.5 million) by MABCD due to moving into the new Code Inspection and



Enforcement Fund, by HR due to increases in costs associated with prescription medication (\$1.4 million), and by the Division of Finance due to an increase in property insurance (\$0.6 million). The increase in contractals in non-property-tax-supported funds (\$3.8 million) is primarily in management services (\$1.6 million) mostly by COMCARE due to a change in how affiliate payments are coded in 2024 compared to 2023, in financial professional services (\$0.7 million) by the Division of Finance due to ARPA related expenses, in grant awards (\$0.4 million) mostly by the Department of Aging and Disabilities due to the timing of shopping carts created, in Medicaid pass-through (\$0.4 million) by COMCARE due to an increase in rates paid to affiliates for Medicaid services beginning January 1, 2024, in software/hardware maintenance (\$0.3 million) by departments County-wide, in waste disposal (\$0.2 million) by Environmental Resources, and in contracted meals (\$0.2 million) by the Department of Aging and Disabilities. The increase in equipment in enterprise and internal service funds (\$3.3 million) is mostly by Fleet Management due to the timing of vehicle acquisition. Personnel increased in enterprise and internal service funds (\$2.9 million) primarily due to MABCD moving into the new Code Inspection and Enforcement Fund. The increase in commodities in non-property-tax-supported funds (\$0.9 million) is mostly due to an increase in furniture (\$0.4 million) due to the remodeling at the Sedgwick County Courthouse and in repair parts – building and improvements (\$0.2 million) mostly by COMCARE due to relocating services, as well as other minor variances.

These increases were partially offset by decreases in capital improvements (\$2.3 million) and commodities (\$0.3 million) in enterprise and internal service funds, and in equipment in non-property-tax-supported funds (\$0.1 million). 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 services funds (\$0.3 million) is due to a decrease in fuel by Fleet Management. The decrease in equipment in non-property-tax-supported funds (\$0.1 million) is due to a decrease in vehicles purchased (\$0.2 million) mostly by COMCARE due to vehicles purchased in 2023 which was offset by an increase in technology hardware (\$0.1 million) by

the Health Department due to expenses for digital signs.

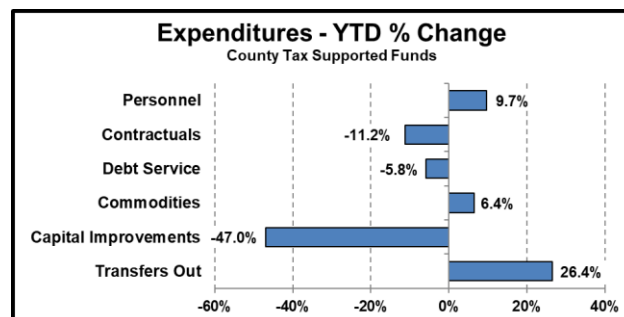


Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds' expenditures increased \$9.5 million (4.4 percent) compared to the first three quarters of 2023.

Fire District 1 expenditures increased \$0.3 million (1.9 percent) compared to the first three quarters of 2023.

All other operating funds' expenditures increased \$23.2 million (21.6 percent) compared to the first three quarters of 2023.



Key Expenditures — Property-Tax-Supported Funds

Personnel expenditures increased \$11.0 million (9.7 percent) compared to the first three quarters of 2023, primarily due to increases in salaries and wages (\$8.8 million), retirement contributions (\$1.5 million), health and life insurance premiums (\$0.6 million), and associated payroll taxes by departments County-wide due to the pay adjustments approved in the 2024 budget and adjustments made to the Sheriff pay plan in January 2024. Increases approved in September for Sheriff and District Attorney (DA) pay plans will begin to reflect in the October monthly financial report.

	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 \$7.0 million (11.2 percent) compared to the first three quarters of 2023. The decrease in contractals (\$7.0 million) is primarily due to decreases in management services (\$5.3 million) by MABCD (\$2.6 million) due to department expenses moving out of the County General Fund and by Exploration Place (\$2.5 million) due to a capital campaign in 2023, and in fee for service contracts (\$1.8 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 (\$0.8 million) due to a decrease in TRB expenditures as a result of the deferral of the financial system replacement project. The decreases were offset by an increase in jury fees (\$0.1 million) by District Court.

Debt payments decreased \$0.6 million (5.8 percent) compared to the first three quarters of 2023 primarily due to a decrease in interest payments (\$0.3 million) and in debt payments (\$0.3 million) due to less outstanding debt.

Commodities expenditures increased \$0.4 million (6.4 percent) compared to the first three quarters of 2023, mostly due to an increase in fuel (\$0.2 million) by EMS due to a change in how fuel expenses are recorded and in drugs (\$0.2 million) by the Health Department due to increased costs of immunizations. Previously, fuel expenses had been charged with monthly fleet charges; however, EMS has moved to utilizing WEX cards, and fuel expenses will now mostly be recorded within EMS fund centers.

Capital Improvement expenditures decreased a nominal amount, \$7,700 (47.0 percent), compared to the first three quarters of 2023, due to a decrease in purchases related to the courthouse remodel.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures increased by \$0.4 million (653.7 percent) compared to the first three quarters of 2023. The increase is mostly due to an increase in technology hardware (\$0.7 million) by IT (\$0.4 million) due to a shopping cart created for a Technology Review Board (TRB) projects as well as expenses for TRB projects, and by EMS (\$0.3 million) due to the timing of a shopping cart created in 2023 for radio replacement. Shopping carts are used throughout the County's purchasing system, which allows users to commit the amount of budget authority needed to cover the annual cost of a product or a service at any point during the year. The increases were offset by a decrease in operating equipment (\$0.3 million) by the RFSC due to a shopping cart created in 2023 for new equipment.

Transfers to other funds increased \$5.3 million (26.4 percent) compared to the first three quarters of 2023. The increase is primarily due to increases in transfers out – capital projects (\$3.4 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 (\$2.0 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 – 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)

	Special Revenue Funds						Total Operating Funds
	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	
Revenues							
Property taxes	\$ 159,133,499	\$ 7,359,318	\$ 16,585,739	\$ 21,090,523	\$ -	\$ -	\$ 204,169,079
Motor vehicle taxes	15,319,678	1,133,404	1,587,509	2,046,843	-	-	20,087,434
Local retail sales & use tax	40,129,760	-	-	-	-	-	40,129,760
All other taxes	209,871	340,991	-	-	3,868,519	-	4,419,380
Licenses & permits	39,346	-	19,945	10,353	31,361	8,201,615	8,302,619
Intergovernmental	809,115	7,515	4,922,644	-	53,490,185	-	59,229,459
Charges for services	33,179,652	-	17,178	1,014,761	47,840,102	47,789,266	129,840,958
Fines & forfeitures	142,889	-	-	-	1,632,108	-	1,774,997
Miscellaneous	2,185,715	-	44,299	455,640	168,649	3,070,636	5,924,939
Reimbursements	6,264,509	-	31,554	2,271	87,054	688,465	7,073,853
Uses of money & property	21,087,201	-	-	739,648	326,989	969,206	23,123,043
Transfers in & other proceeds	17,076,898	2,331,687	-	-	1,402,230	4,260,457	25,071,272
Total	295,578,133	11,172,913	23,208,867	25,360,039	108,847,195	64,979,645	529,146,793
Expenditures							
Personnel	165,557,032	-	6,892,461	19,199,103	64,471,202	5,683,391	261,803,190
Contractual	57,696,033	36,700	16,032,444	2,497,920	37,041,656	49,857,653	163,162,406
Debt Service	-	10,485,266	-	1,690,884	-	-	12,176,150
Commodities	8,966,511	-	322,843	1,019,056	3,626,183	4,023,166	17,957,759
Capital improvements	243,671	-	-	-	8,225,703	1,363,686	9,833,060
Capital outlay	1,108,770	-	-	570,000	418,206	3,272,812	5,369,787
Transfers to other funds	52,249,460	-	463,039	2,383,076	18,073,477	83,094	73,252,146
Total	285,821,477	10,521,966	23,710,787	27,360,039	131,856,427	64,283,802	543,554,498
Net change in fund balance	9,756,657	650,947	(501,920)	(2,000,000)	(23,009,232)	695,844	(14,407,705)
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	\$ 109,184,266	\$ 6,705,237	\$ 4,229,501	\$ 6,770,201	\$ 55,074,461	\$ 21,227,617	\$ 203,191,283

Year-End Fund Balance:

General Fund: Revenues are estimated to exceed expenditures by \$9.8 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 \$0.7 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 \$0.5 million by year-end, primarily due to a projected increase in personnel in the Highway Fund.

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.

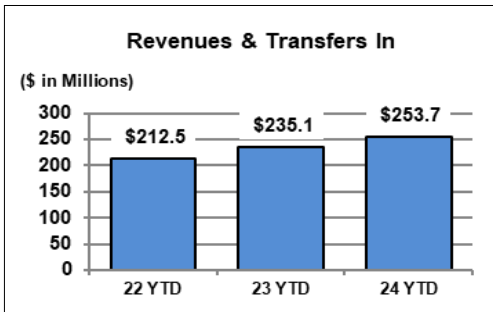
Special Revenue Funds–Non Property Tax Supported: These funds are expected to decrease by \$23.0 million by year-end. The decrease is primarily due to the allocation of Federal American Rescue Plan Act (ARPA) revenues previously received. Expenditures are expected to occur through 2026.

Enterprise and Internal Service Funds: The fund balances within this fund are estimated to increase by \$0.7 million by year-end. This increase is primarily due to an increase in pharmacy refunds received in the Health and Dental Insurance Fund.

General Fund

General Fund

Major Revenues



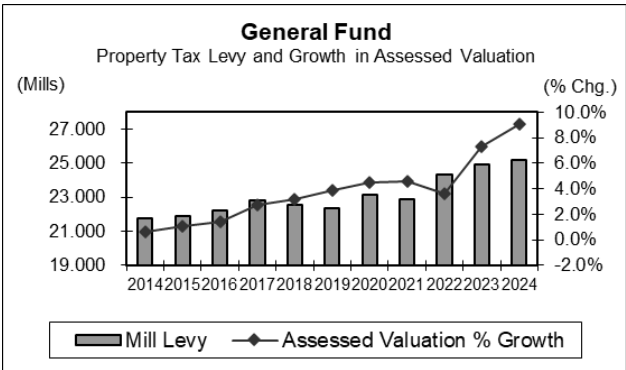
Total revenues in the General Fund through the first three quarters of 2024 totaled \$253.7 million, an increase of \$18.6 million (7.9 percent) compared to the same timeframe in 2023.

The increase in revenue is largely attributable to increases in current property taxes (\$14.8 million), transfers-in (\$7.0 million), uses of money and property (\$3.9 million), motor vehicle taxes (\$0.7 million), and charges for services (\$0.5 million). The increase in current property taxes is due to an increase in assessed valuation of 9.0 percent (\$14.8 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 transfer-in (\$7.0 million) due to the American Rescue Plan Act (ARPA) funds to replace lost revenue in the General Fund. The increase in uses of money and property (\$3.9 million) is primarily due to an increase in investment income (\$4.3 million) as the result of more strategic investment decisions, which was offset by a decrease in interest on current taxes (\$0.6 million). The increase in motor vehicle taxes (\$0.7 million) is due to an increase in motor vehicle registrations in the first three quarters of 2024 compared to the same time period in 2023. The increase in charges for services (\$0.5 million) is primarily due to fees collected by Emergency Medical Services (EMS) for Medicaid fees (\$1.7 million), insurance fees (\$1.1 million), and patient fees (\$0.2 million). The increases in charges for services were partially offset by a decrease in miscellaneous charges for services (\$0.7 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 and a decrease in prisoner competency fees (\$0.8 million) due to a decrease in inmate

population, after a new law passed in 2023 (Senate Bill 228) that provides reimbursement for fees for housing prisoners who are awaiting competency hearings and prisoner housing/care collected by the Sheriff's Office (\$0.6 million). There were also decreases recorded in setoff program fees (\$0.2 million) and Medicare fees (\$0.1 million) collected by EMS, as well as 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 increases were partially offset by decreases in licenses and permits (\$6.2 million), fines and forfeitures (\$1.2 million), reimbursements (\$0.8 million), and miscellaneous revenue (\$0.1 million). The decrease in licenses and permits (\$6.2 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 (\$1.1 million) collected in the first three quarters of 2024 compared to the same time frame in 2023, due to those funds now being collected in the new Municipalities Fight Addiction Fund and a decrease in consumer judgments revenue (\$0.1 million) due to a decrease in consumer fraud cases in the District Attorney's Office. The decrease in reimbursements (\$0.8 million) is primarily due to the payment of final administrative charges (\$1.0 million) 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 reimbursements was offset by an increase in miscellaneous reimbursements (\$0.2 million) due primarily to reimbursements in the Elections Office for the 2024 presidential preference primary. The decrease in miscellaneous revenue (\$0.1 million) is due to a one-time repayment from the Kansas Housing Assistance Program (KSHAP) that was received in 2023.

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



Property taxes (current) are the largest revenue source in the General Fund. Through the first three quarters of 2024, \$156.5 million in current property taxes had been collected, an increase of \$14.8 million (10.4 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 three quarters of 2024 increased a nominal amount of \$421 (0.0 percent) compared to the same timeframe in 2023. Collections in five of nine 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%
July	3,213,106	3,391,905	5.56%
August	3,645,621	3,368,926	-7.59%
September	2,959,469	3,395,428	14.73%
Total	29,382,736	29,383,157	0.00%

Motor Vehicle tax collections were \$13.2 million through the first three quarters of 2024, an increase of \$0.7 million (5.3 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 \$0.4 million, a slight decrease of \$11,060 (2.7 percent) compared to the same timeframe in 2023.

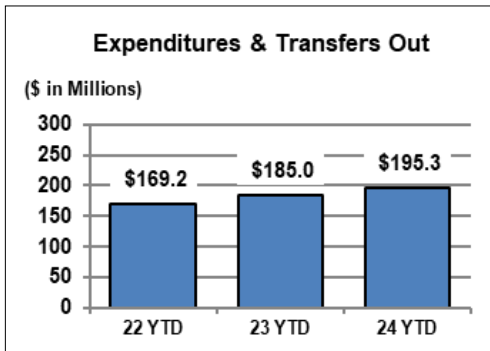
Charges for services revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The \$25.2 million collected through the first three quarters of 2024 was \$0.5 million (1.9 percent) more than the same timeframe in 2023, mainly due to fees collected by Emergency Medical Services (EMS) for Medicaid fees (\$1.7 million), insurance fees (\$1.1 million), and patient fees (\$0.2 million). The increases in charges for services were partially offset by a decrease in prisoner competency fees (\$0.8 million) due to a decrease in inmate population, after a new law passed in 2023 (Senate Bill 228) that provides reimbursement for fees for housing prisoners who are awaiting competency hearings a decrease in miscellaneous charges for services (\$0.7 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 and a decrease in prisoner housing/care (\$0.6 million) collected by the Sheriff’s Office. There were also decreases recorded in setoff program fees (\$0.2 million) and Medicare fees (\$0.1 million) collected by EMS, as well as 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 \$3.9 million (35.1 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 the first three quarters 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 three quarters of 2024 increased \$10.3 million (5.6 percent) compared to the same timeframe in 2023. Increases were recorded in personnel (\$10.2 million), transfers out (\$5.4 million), equipment (\$0.4 million), and commodities (\$0.4 million), which were partially offset by decreases in contractals (\$6.2 million) and capital improvements (\$7,700).

Personnel costs increased \$10.2 million (9.3 percent) compared to the first three quarters of 2023. The increase is mostly attributable to increases in salaries and wages (\$8.2 million), retirement contributions (\$1.4 million), health and life insurance premiums (\$0.5 million), and associated payroll taxes by departments County-wide due to the pay adjustments approved in the 2024 budget and adjustments made to the Sheriff pay plan in January 2024. Increases approved in September for Sheriff and District Attorney (DA) pay plans will begin to reflect in the October monthly financial report.

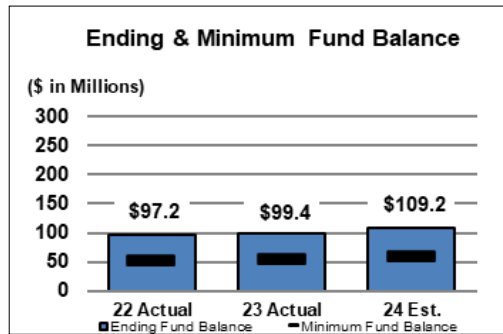
General Fund Detailed Personnel Expenditures				
Year-to Date Comparison*				
Category	2023	2024	% Change	
Salaries and Wages	\$ 72,634,242	\$ 80,841,116	11.30%	
Overtime	5,387,863	4,700,012	-12.77%	
Allowances	56,051	58,340	4.08%	
FICA - OASDI	4,722,780	5,176,979	9.62%	
FICA - HI	1,106,752	1,212,119	9.52%	
Health/Dental Ins.	13,762,692	14,299,498	3.90%	
Retirement	9,843,665	11,240,716	14.19%	
Workers' Comp.	1,017,295	1,137,106	11.78%	
Unemployment Tax	77,753	77,530	-0.29%	
Vac. Sell as Benefits	136,889	135,493	-1.02%	
Donated Leave	-	2,282	-	
Wireless Allowance	105,833	103,549	-2.16%	
Call Back/On Call	90,833	116,202	27.93%	
Total	\$ 108,942,649	\$ 119,100,942	9.32%	

Contractual services expenditures decreased \$6.2 million (12.3 percent) in 2024, compared to the first three quarters of 2023. The decrease in contractals is primarily due to a decrease in management services (\$5.2 million) mainly by the Metropolitan Area Building & Construction Department (MABCD) (\$2.6 million) due to department expenses moving out of the County General Fund and by Exploration Place (\$2.5 million) due to a capital campaign in 2023, as well a decrease in natural gas (\$0.1 million) by the Facilities Department.

Commodity expenditures increased \$0.4 million (7.0 percent) in 2024 when compared to the first three quarters of 2023. The increase is primarily due to an increase in postage/shipping (\$0.4 million) mostly by Central Services (\$0.2 million) and the County Clerk (\$0.1 million).

Transfers to other funds include the transfer of half of all retail sales and use tax collections. In accordance with the 1985 vote to implement a 1.0 percent County-wide sales tax, \$1.6 million annually is transferred to the Bond and Interest Fund to support debt service on bonded public works projects, and the remaining balance is transferred to the Local Sales Tax Road and Bridge Fund. Other transfers include funding from cash-funded capital facility and drainage projects. Those projects include upgrading elevators at the Historic Courthouse and the Sedgwick County Courthouse (\$6.0 million), refreshing the 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

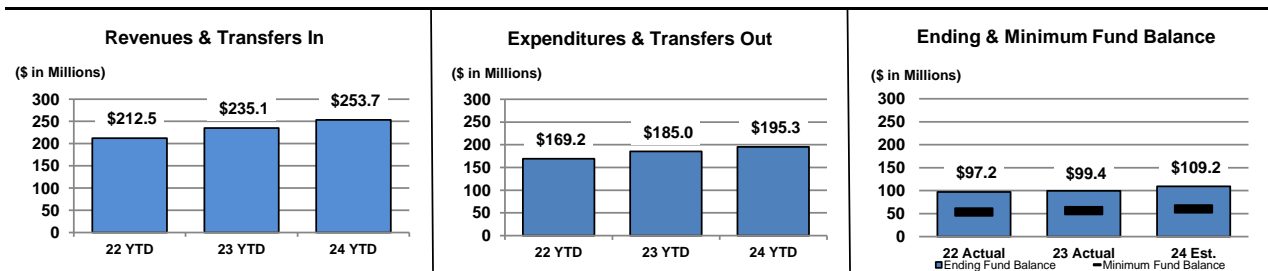


The General Fund 2024 beginning budgetary fund balance of \$99.4 million is expected to increase \$9.8 million (9.9 percent) by the end of 2024, primarily due to an anticipated increase in investment income. This increase is due primarily to strategic investment decisions and rising interest rates.

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.

Revenues through September increased \$18.6 million versus the same time period in 2023, specifically in current property taxes (\$14.8 million), transfers in (\$7.0 million), uses of money and property (\$3.9 million), motor vehicle taxes (\$0.7 million), and charges for services (\$0.5 million). The increases were partially offset by a decrease in licenses and permits (\$6.2 million), fines and forfeitures (\$1.2 million), reimbursements (\$0.8 million), and miscellaneous (\$0.1 million). Expenditures increased \$10.3 million compared to the same time period in 2023, specifically in personnel (\$10.2 million), transfers out (\$5.4 million), equipment (\$0.4 million), and commodities (\$0.4 million). The increases in expenditures were partially offset by a decrease in contractuals (\$6.2 million).



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

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

	2023 YTD				2024 YTD			
	YTD Actual Amounts		Annual Budgeted Amounts		YTD Actual Amounts		Fiscal Year Estimates As of Oct. 2024	
			Adopted	Revised				Variance with Revised Budget Positive/Negative
Revenues & Transfers In								
Current Property Taxes	\$ 141,770,470	\$ 156,302,519	\$ 156,302,519	\$ 156,302,519	\$ 156,527,168	\$ 156,800,260	\$ 497,741	
Back Prop. Taxes & Ref. Warrants	1,863,917	9,302,639	9,302,639	9,302,639	1,898,540	2,333,239	(6,969,399)	
Special Assessment Prop. Taxes	-	-	-	-	-	-	-	
Motor Vehicle Taxes	12,494,088	34,793,647	34,793,647	34,793,647	13,153,668	15,319,678	(19,473,969)	
Local Retail Sales & Use Taxes	29,382,736	39,568,789	39,568,789	39,568,789	29,383,157	40,129,760	560,971	
All Other Taxes	142,548	281,312	281,312	281,312	177,329	209,871	(71,442)	
Licenses & Permits	6,186,644	61,554	61,554	61,554	23,251	39,346	(22,208)	
Intergovernmental	411,077	878,914	878,914	878,914	400,016	809,115	(69,799)	
Charges for Services	24,728,251	30,716,640	30,716,640	30,716,640	25,193,213	33,179,652	2,463,012	
Fines & Forfeitures	1,213,745	189,663	189,663	189,663	44,619	142,889	(46,773)	
Miscellaneous	1,705,929	2,030,567	2,030,567	2,030,567	1,616,298	2,185,715	155,148	
Reimbursements	4,187,703	4,104,233	4,104,233	4,104,233	3,370,178	6,264,509	2,160,276	
Uses of Money & Property	11,058,197	5,207,894	5,207,894	5,207,894	14,939,041	21,087,201	15,879,307	
Transfers In & Other Proceeds	-	-	-	-	7,000,000	17,076,898	17,076,898	
Total Revenues & Transfers In	235,145,302	283,438,370	283,438,370	283,438,370	253,726,478	295,578,133	12,139,764	
Expenditures & Transfers Out								
Personnel	\$ 108,942,649	\$ 177,229,788	\$ 176,498,863	\$ 176,498,863	\$ 119,101,071	\$ 165,557,032	\$ (10,941,830)	
Contractuals	49,842,467	82,880,657	80,691,812	80,691,812	43,688,615	57,696,033	(22,995,779)	
Debt Service	-	-	-	-	-	-	-	
Commodities	6,203,922	11,229,731	9,494,593	9,494,593	6,636,828	8,966,511	(528,083)	
Capital Improvement	16,371	5,329,167	18,671	18,671	8,671	243,671	225,000	
Capital Outlay	67,956	1,401,048	1,119,373	1,119,373	512,212	1,108,770	(10,603)	
Transfers Out	19,884,991	24,943,792	35,190,871	35,190,871	25,321,437	52,249,460	17,058,589	
Total Expenditures & Transfers Out	184,958,355	303,014,183	303,014,183	303,014,183	195,268,834	285,821,477	(17,192,706)	
Net Change in Fund Balance	50,186,947	(19,575,814)	(19,575,814)	(19,575,814)	58,457,645	9,756,657	(5,052,943)	
Actual Beginning Fund Balance	97,242,961	99,427,609	99,427,609	99,427,609	99,427,609	99,427,609	-	
Ending Fund Balance	\$ 147,429,908	\$ 79,851,796	\$ 79,851,796	\$ 79,851,796	\$ 157,885,254	\$ 109,184,266	\$ (5,052,943)	



General Fund

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

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

	2023 YTD	2024 YTD			Fiscal Year Estimates As of Oct. 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	599,444	909,621	909,621	647,371	857,668	(51,953)
Contractuals	73,404	106,419	106,419	41,347	103,224	(3,195)
Debt Service	-	-	-	-	-	-
Commodities	14,246	18,381	18,381	5,547	15,226	(3,155)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commission	687,094	1,034,421	1,034,421	694,265	976,118	(58,303)
County Manager						
Personnel	1,064,177	1,774,798	1,757,198	1,225,246	1,649,992	(107,205)
Contractuals	310,409	409,660	636,367	370,567	420,248	(216,119)
Debt Service	-	-	-	-	-	-
Commodities	20,321	19,551	23,551	13,425	22,127	(1,424)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Manager	1,394,907	2,204,009	2,417,116	1,609,238	2,092,367	(324,748)
County Counselor						
Personnel	950,268	1,445,488	1,445,488	978,290	1,343,063	(102,425)
Contractuals	604,149	334,320	586,799	461,860	559,371	(27,427)
Debt Service	-	-	-	-	-	-
Commodities	13,263	41,878	41,878	16,466	22,037	(19,841)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	1,567,679	1,821,686	2,074,165	1,456,616	1,924,472	(149,693)
County Clerk						
Personnel	874,585	1,413,023	1,413,023	1,037,579	1,415,291	2,267
Contractuals	148,439	16,750	16,750	9,406	12,548	(4,202)
Debt Service	-	-	-	-	-	-
Commodities	8,457	160,309	160,309	151,825	155,740	(4,569)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	1,031,481	1,590,082	1,590,082	1,198,810	1,583,578	(6,504)
Register of Deeds						
Personnel	831,511	1,306,655	1,306,655	901,683	1,232,914	(73,741)
Contractuals	4,923	17,674	17,674	5,041	5,945	(11,729)
Debt Service	-	-	-	-	-	-
Commodities	17,888	26,000	26,000	8,661	19,734	(6,266)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	854,323	1,350,329	1,350,329	915,385	1,258,594	(91,735)
Election Commissioner						
Personnel	761,474	1,622,140	2,022,140	1,361,378	2,185,498	163,359
Contractuals	513,039	1,757,429	1,353,300	873,497	1,217,842	(135,457)
Debt Service	-	-	-	-	-	-
Commodities	8,785	141,035	141,035	94,114	110,545	(30,490)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	2,888,557	2,888,557	2,888,557	-
Total Election Commissioner	1,283,298	3,520,604	6,405,032	5,217,546	6,402,443	(2,589)



General Fund

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

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

	2023 YTD	2024 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
General Government (Continued)						
Division of Human Resources						
Personnel	1,234,056	1,919,547	1,919,547	1,307,891	1,791,615	(127,932)
Contractuals	258,272	117,000	129,772	101,884	117,695	(12,077)
Debt Service	-	-	-	-	-	-
Commodities	19,001	43,320	35,549	26,416	31,909	(3,640)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Human Resources	1,511,330	2,079,867	2,084,867	1,436,191	1,941,218	(143,649)
Division of Finance						
Personnel	2,190,046	3,517,595	3,517,595	2,421,150	3,318,770	(198,825)
Contractuals	586,188	1,047,086	1,046,086	843,080	946,676	(99,410)
Debt Service	-	-	-	-	-	-
Commodities	23,377	109,607	110,607	22,523	45,516	(65,091)
Capital Improvements	5,934	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	17,076,898	17,076,898
Total Division of Finance	2,805,546	4,674,288	4,674,288	3,286,753	21,387,860	16,713,572
Budgeted Transfers						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	1,437,005	4,000,000	4,000,000	454,724	4,891,392	891,392
Total Budgeted Transfers	1,437,005	4,000,000	4,000,000	454,724	4,891,392	891,392
Contingency Reserves						
Personnel	-	3,979,403	3,979,403	-	-	(3,979,403)
Contractuals	-	28,295,660	22,740,670	-	2,019,833	(20,720,837)
Debt Service	-	-	-	-	-	-
Commodities	-	750,000	331,130	-	-	(331,130)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	750,000	573,236	-	-	(573,236)
Transfers Out	-	-	-	-	-	-
Total Contingency Reserves	-	33,775,063	27,624,439	-	2,019,833	(25,604,606)
County Appraiser						
Personnel	3,376,586	5,594,923	5,594,923	3,828,653	5,229,015	(365,908)
Contractuals	187,462	222,822	222,822	184,131	211,514	(11,308)
Debt Service	-	-	-	-	-	-
Commodities	75,493	84,797	84,797	58,536	82,647	(2,150)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Appraiser	3,639,540	5,902,542	5,902,542	4,071,320	5,523,177	(379,365)
County Treasurer						
Personnel	942,363	1,435,862	1,435,862	1,011,417	1,375,845	(60,017)
Contractuals	40,910	68,350	68,350	50,815	60,244	(8,106)
Debt Service	-	-	-	-	-	-
Commodities	50,189	87,026	87,026	30,770	82,687	(4,339)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Treasurer	1,033,462	1,591,238	1,591,238	1,093,003	1,518,776	(72,463)



General Fund

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

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

	2023 YTD	2024 YTD			Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
General Government (Continued)						
Metropolitan Area Planning Dept.						
Personnel	-	-	-	-	-	-
Contractuals	574,187	823,335	823,335	617,501	823,335	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	574,187	823,335	823,335	617,501	823,335	-
Facilities Department						
Personnel	1,599,967	3,378,727	3,378,727	2,171,333	2,964,251	(414,476)
Contractuals	3,822,651	4,772,370	4,698,527	3,552,528	4,475,032	(223,495)
Debt Service	-	-	-	-	-	-
Commodities	736,585	591,132	656,304	673,426	708,202	51,898
Capital Improvements	-	1,642,586	8,671	8,671	8,671	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	640,672	-	1,642,586	1,642,586	1,642,586	-
Total Facilities Department	6,799,874	10,384,815	10,384,815	8,048,544	9,798,742	(586,073)
Central Services						
Personnel	975,205	1,590,208	1,572,082	1,089,388	1,488,327	(83,755)
Contractuals	94,638	110,616	113,116	79,214	89,018	(24,098)
Debt Service	-	-	-	-	-	-
Commodities	740,280	1,386,866	1,402,492	942,827	1,350,088	(52,404)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Central Services	1,810,123	3,087,690	3,087,690	2,111,430	2,927,433	(160,258)
Division of Information & Technology						
Personnel	5,797,557	8,573,999	8,573,999	6,141,002	8,426,536	(147,464)
Contractuals	5,260,366	5,241,030	7,472,446	5,000,446	6,841,240	(631,206)
Debt Service	-	-	-	-	-	-
Commodities	503,663	1,998,027	489,877	377,760	487,275	(2,602)
Capital Improvements	-	1,822,127	-	-	-	-
Capital Outlay	77,100	651,048	523,416	516,541	651,048	127,632
Transfers Out	-	117,398	1,939,525	1,939,525	1,939,525	-
Total Division of Info. & Tech.	11,638,686	18,403,629	18,999,263	13,975,273	18,345,624	(653,639)
Public Safety						
Office of the Medical Director						
Personnel	362,819	536,257	536,257	381,016	507,184	(29,073)
Contractuals	19,041	33,477	33,477	14,960	27,440	(6,037)
Debt Service	-	-	-	-	-	-
Commodities	7,175	10,000	10,000	2,052	9,912	(88)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Office of the Medical Director	389,035	579,734	579,734	398,028	544,536	(35,198)
Emergency Communications						
Personnel	4,434,965	8,502,843	8,502,843	5,846,633	8,383,239	(119,604)
Contractuals	8,629	45,006	53,426	32,849	62,927	9,501
Debt Service	-	-	-	-	-	-
Commodities	11,101	90,947	82,527	32,636	78,213	(4,314)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Emergency Communications	4,454,696	8,638,796	8,638,796	5,912,117	8,524,379	(114,417)



General Fund

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

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

	2023 YTD	2024 YTD				
		Annual Budgeted Amounts			Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Public Safety (Continued)						
Emergency Management						
Personnel	222,536	347,633	347,633	205,117	280,143	(67,490)
Contractuals	85,550	134,868	134,868	49,080	119,739	(15,129)
Debt Service	-	-	-	-	-	-
Commodities	24,591	45,000	45,000	17,366	44,445	(555)
Capital Improvements	-	656,833	-	-	-	-
Capital Outlay	19,098	-	-	-	-	-
Transfers Out	328,417	-	656,833	656,833	656,833	-
Total Emergency Management	680,192	1,184,334	1,184,334	928,396	1,101,160	(83,175)
Emergency Medical Services						
Personnel	11,495,017	18,549,475	17,704,475	12,595,963	17,558,827	(145,648)
Contractuals	2,653,313	2,422,532	3,362,532	2,393,802	2,869,856	(492,676)
Debt Service	-	-	-	-	-	-
Commodities	1,185,659	1,605,364	1,944,364	1,519,439	1,792,211	(152,153)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(256,289)	-	-	-	-	-
Transfers Out	-	-	1,838,995	1,838,995	1,838,995	-
Total Emergency Medical Services	15,077,701	22,577,371	24,850,366	18,348,200	24,059,889	(790,477)
Reg. Forensic Science Center						
Personnel	2,855,623	4,466,582	4,466,582	3,223,965	4,451,300	(15,281)
Contractuals	468,054	474,027	474,327	339,981	498,469	24,142
Debt Service	-	-	-	-	-	-
Commodities	268,809	433,988	433,688	264,221	379,590	(54,098)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	315,066	-	-	(400)	-	-
Transfers Out	-	-	-	-	-	-
Total Regional Forensic Science Center	3,907,553	5,374,597	5,374,597	3,827,767	5,329,360	(45,237)
Department of Corrections						
Personnel	6,830,857	13,369,705	12,961,367	7,877,597	11,771,647	(1,189,721)
Contractuals	1,377,296	2,079,892	2,841,769	1,993,604	2,691,739	(150,030)
Debt Service	-	-	-	-	-	-
Commodities	389,789	861,413	543,549	385,712	680,694	137,145
Capital Improvements	-	-	-	-	225,000	225,000
Capital Outlay	12,914	-	-	-	-	-
Transfers Out	247,776	992,000	956,325	-	-	(956,325)
Total Department of Corrections	8,858,632	17,303,010	17,303,010	10,256,913	15,369,080	(1,933,930)
Sheriff's Office						
Personnel	37,370,298	56,636,662	56,636,662	41,107,565	56,515,941	(120,720)
Contractuals	13,532,286	17,259,703	17,199,946	12,607,274	16,797,459	(402,487)
Debt Service	-	-	-	-	-	-
Commodities	699,671	868,370	928,127	531,057	1,004,702	76,575
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	435,000	435,000
Transfers Out	5,713	21,000	21,000	11,204	21,000	-
Total Sheriff's Office	51,607,968	74,785,735	74,785,735	54,257,099	74,774,102	(11,633)
District Attorney						
Personnel	8,778,210	14,625,583	14,542,583	9,271,726	13,020,918	(1,521,665)
Contractuals	544,287	645,734	743,234	645,060	765,943	22,709
Debt Service	-	-	-	-	-	-
Commodities	87,420	125,950	132,450	43,452	124,858	(7,592)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Attorney	9,409,917	15,397,267	15,418,267	9,960,238	13,911,719	(1,506,548)



General Fund

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

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

	2023 YTD	2024 YTD				
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Safety (Continued)						
District Court						
Personnel	55,573	148,707	148,707	59,482	81,548	(67,159)
Contractuals	3,299,122	3,818,283	3,830,433	3,192,709	4,435,107	604,674
Debt Service	-	-	-	-	-	-
Commodities	239,985	406,972	394,822	293,069	409,859	15,037
Capital Improvements	10,437	10,000	10,000	-	10,000	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Court	3,605,117	4,383,962	4,383,962	3,545,260	4,936,513	552,551
Crime Prevention Fund						
Personnel	-	-	-	-	-	-
Contractuals	497,608	582,383	582,383	566,714	582,383	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Crime Prevention Fund	497,608	582,383	582,383	566,714	582,383	-
MABCD						
Personnel	2,491,565	-	-	-	-	-
Contractuals	2,976,578	-	-	(3,676)	-	-
Debt Service	-	-	-	-	-	-
Commodities	135,166	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	27,050	-	-	(27,050)	-	-
Transfers Out	302,660	-	-	-	-	-
Total MABCD	5,933,019	-	-	(30,726)	-	-
Courthouse Police						
Personnel	873,673	1,809,714	1,809,714	1,117,845	1,531,229	(278,486)
Contractuals	29,443	41,000	43,640	17,283	41,988	(1,652)
Debt Service	-	-	-	-	-	-
Commodities	4,881	20,192	94,549	70,370	78,735	(15,813)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	2,509	-	-	-	-	-
Transfers Out	178,210	-	2,360	-	2,360	-
Total Courthouse Police	1,088,715	1,870,906	1,950,263	1,205,498	1,654,312	(295,951)
Public Works						
Budget Transfers - Local Sales Tax						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	14,691,368	19,784,394	19,784,394	14,691,578	20,064,880	280,486
Total Budget Transfers	14,691,368	19,784,394	19,784,394	14,691,578	20,064,880	280,486
Noxious Weeds						
Personnel	279,235	427,478	427,478	266,470	363,498	(63,981)
Contractuals	64,281	73,593	73,593	54,198	77,165	3,572
Debt Service	-	-	-	-	-	-
Commodities	75,874	99,629	99,629	80,385	93,365	(6,264)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Noxious Weeds	419,390	600,700	600,700	401,053	534,028	(66,672)



General Fund

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

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

	2023 YTD	2024 YTD				
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Works (Continued)						
Storm Drainage						
Personnel	373,925	636,821	636,821	468,511	630,988	(5,833)
Contractuals	1,498,320	1,695,266	1,695,453	1,612,412	1,678,286	(17,167)
Debt Service	-	-	-	-	-	-
Commodities	1,421	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	3,233,854	3,094,974	3,094,974	2,843,034	3,071,771	(23,203)
Environmental Resources						
Personnel	61,776	93,584	93,584	64,936	88,588	(4,996)
Contractuals	44,239	51,331	51,331	39,948	46,691	(4,640)
Debt Service	-	-	-	-	-	-
Commodities	836	2,331	2,331	329	1,729	(602)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Environmental Resources	106,851	147,246	147,246	105,213	137,007	(10,239)
Public Services						
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	205,000	218,000	218,000	218,000	218,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	205,000	218,000	218,000	218,000	218,000	-
COMCARE						
Personnel	2,630,489	4,267,080	4,267,080	2,623,157	3,562,351	(704,729)
Contractuals	849,617	990,139	990,139	865,998	989,239	(900)
Debt Service	-	-	-	-	-	-
Commodities	172,921	212,450	212,450	201,329	207,678	(4,772)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total COMCARE	3,653,028	5,469,669	5,469,669	3,690,484	4,759,268	(710,401)
Department of Aging & Disabilities						
Personnel	61,573	124,162	124,162	84,941	109,583	(14,580)
Contractuals	1,695,963	2,357,189	2,357,189	1,764,120	2,351,907	(5,282)
Debt Service	-	-	-	-	-	-
Commodities	(2,985)	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(129,492)	-	-	-	-	-
Transfers Out	1,716	29,000	29,000	-	29,000	-
Total Department on Aging	1,626,775	2,510,351	2,510,351	1,849,061	2,490,490	(19,862)
Health Department						
Personnel	2,768,266	4,715,870	4,357,008	2,815,214	3,840,054	(516,954)
Contractuals	633,189	766,666	801,968	614,264	718,631	(83,337)
Debt Service	-	-	-	-	-	-
Commodities	492,735	769,404	836,380	663,789	725,427	(110,953)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	22,722	22,722	22,722	-
Transfers Out	-	-	233,862	-	-	(233,862)
Total Health Department	3,894,190	6,251,939	6,251,939	4,115,989	5,306,834	(945,106)



General Fund

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

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

	2023 YTD	2024 YTD				
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Culture & Recreation						
Sedgwick County Parks Dept.						
Personnel	339,510	637,954	637,954	476,246	662,639	24,685
Contractuals	260,000	308,083	308,083	265,491	313,800	5,717
Debt Service	-	-	-	-	-	-
Commodities	177,286	207,592	207,592	163,779	198,819	(8,773)
Capital Improvements	-	437,434	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	691,267	-	437,434	437,434	437,434	-
Total Sedgwick County Parks Dept.	1,468,063	1,591,063	1,591,063	1,342,951	1,612,692	21,629
Sedgwick County Zoo						
Personnel	5,256,680	8,577,553	8,577,553	6,292,976	8,638,282	60,729
Contractuals	400,000	400,000	400,000	400,000	400,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Zoo	5,656,680	8,977,553	8,977,553	6,692,976	9,038,282	60,729
Exploration Place						
Personnel	142,914	199,259	199,259	148,080	204,080	4,821
Contractuals	4,426,513	2,020,881	2,020,881	1,919,837	2,016,060	(4,821)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Exploration Place	4,569,426	2,220,140	2,220,140	2,067,916	2,220,140	-
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	619,111	825,481	825,481	619,111	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Extension Council	619,111	825,481	825,481	619,111	825,481	-
Economic Development						
Personnel	59,902	94,877	94,877	55,850	76,210	(18,668)
Contractuals	428,239	1,809,335	1,809,335	476,212	544,066	(1,265,269)
Debt Service	-	-	-	-	-	-
Commodities	40	9,500	9,500	9	42	(9,458)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Economic Development	488,181	1,913,712	1,913,712	532,071	620,318	(1,293,395)



General Fund

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

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

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Community Development (Continued)						
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	397,279	46,795	279,420	276,681	279,420	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	397,279	46,795	279,420	276,681	279,420	-
Total Expenditures & Transfers Out	184,925,355	302,981,183	303,387,183	195,215,691	285,788,477	(17,598,706)
Net Change in Fund Balance	50,186,947	(19,575,814)	(19,575,814)	58,457,645	9,756,657	(5,052,943)
Actual Fund Balance, Beginning of Year	97,242,961	99,427,609	99,427,609	99,427,609	99,427,609	-
Ending Fund Balance	\$ 147,429,908	\$ 79,851,796	\$ 79,851,796	\$ 157,885,254	\$ 109,184,266	\$ (5,052,943)



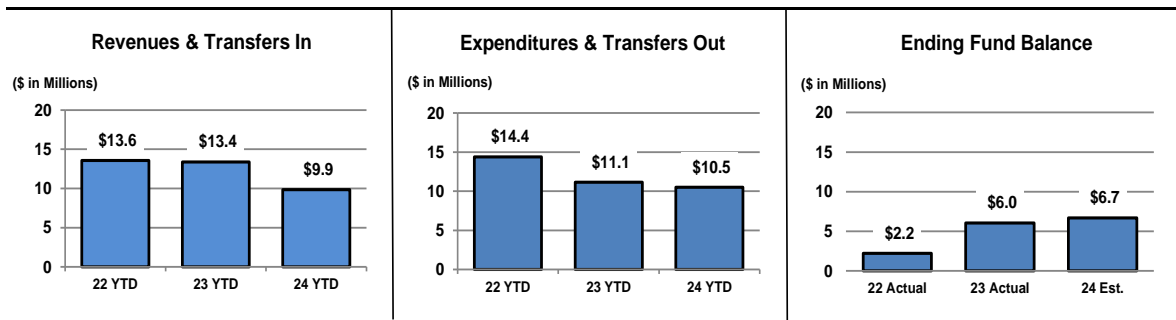
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Budgetary Accounts

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)

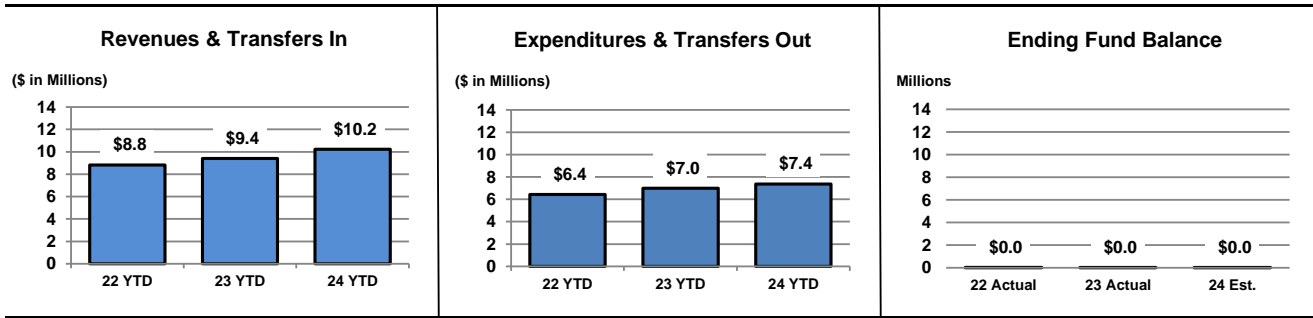
For the month ending September 30, 2024, with comparative actuals ending September 30, 2023

	2023 YTD	2024 YTD					
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised				
Revenues & Transfers In							
Current Property Taxes	\$ 10,585,339	\$ 7,160,284	\$ 7,160,284	\$ 7,184,008	\$ 7,184,103	\$ 23,820	
Back Prop. Taxes & Ref. Warrants	158,885	155,963	155,963	152,822	175,214	19,251	
Special Assessment Prop. Taxes	401,165	245,559	245,559	335,495	340,991	95,431	
Motor Vehicle Taxes	1,048,394	1,270,553	1,270,553	987,733	1,133,404	(137,149)	
Local Retail Sales & Use Tax	-	-	-	-	-	-	
All Other Taxes	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	
Intergovernmental	-	11,559	11,559	-	7,515	(4,044)	
Charges for Services	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
Reimbursements	-	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	-	
Transfers In & Other Proceeds	1,198,175	2,474,764	2,474,764	1,198,175	2,331,687	(143,077)	
Total Revenues & Transfers In	13,391,958	11,318,682	11,318,682	9,858,232	11,172,913	(145,768)	
Expenditures & Transfers Out							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contractuals	10,400	20,000	36,700	34,881	36,700	-	
Debt Service	11,133,908	11,652,167	11,635,467	10,485,266	10,485,266	(1,150,201)	
Commodities	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total Expenditures & Transfers Out	11,144,308	11,672,167	11,672,167	10,520,147	10,521,966	(1,150,201)	
Net Change in Fund Balance	2,247,650	(353,486)	(353,486)	(661,915)	650,947	(1,295,970)	
Actual Beginning Fund Balance	2,221,193	6,028,500	6,028,500	6,028,500	6,028,500	-	
Ending Fund Balance	\$ 4,468,843	\$ 5,675,014	\$ 5,675,014	\$ 5,366,585	\$ 6,679,447	\$ (1,295,970)	



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 September 30, 2024, with comparative actuals ending September 30, 2023

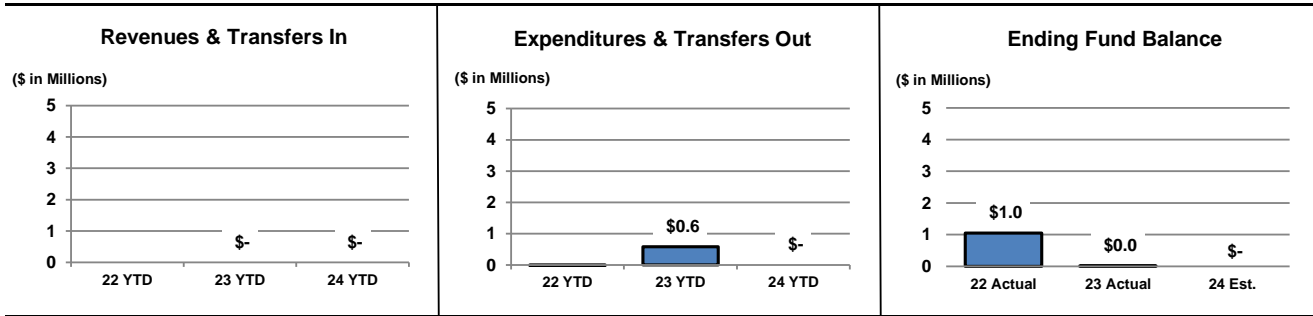
	2023 YTD			2024 YTD		
	Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ 8,531,629	\$ 9,302,639	\$ 9,302,639	\$ 9,315,387	\$ 9,331,327	\$ 28,688
Back Prop. Taxes & Ref. Warrants	115,449	125,712	125,712	116,658	141,226	15,514
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	769,375	1,032,750	1,032,750	792,451	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	9,416,453	10,809,688	10,809,688	10,224,496	10,394,758	(414,929)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	6,981,718	10,957,193	10,957,193	7,372,500	10,394,759	(562,434)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	6,981,718	10,957,193	10,957,193	7,372,500	10,394,759	(562,434)
Net Change in Fund Balance	2,434,734	(147,505)	(147,505)	2,851,996	-	(977,364)
Actual Beginning Fund Balance	30,859	9,500	9,500	9,500	9,500	-
Ending Fund Balance	\$ 2,465,593	\$ (138,005)	\$ (138,005)	\$ 2,861,496	\$ 9,500	\$ (977,364)



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 September 30, 2024, with comparative actuals ending September 30, 2023

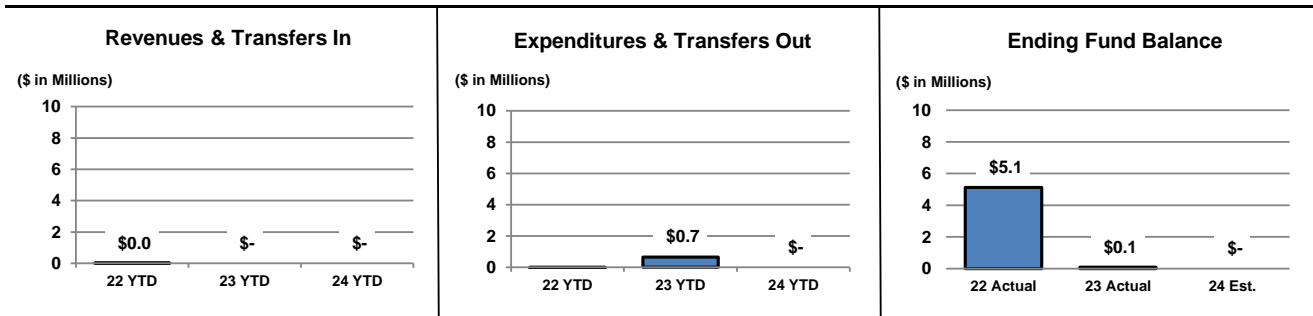
	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
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	579,467	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	19,207	19,207	-	19,207	-
Total Expenditures & Transfers Out	579,467	19,207	19,207	-	19,207	-
Net Change in Fund Balance	(579,467)	(19,207)	(19,207)	-	(19,207)	-
Actual Beginning Fund Balance	1,048,670	19,207	19,207	19,207	19,207	-
Ending Fund Balance	\$ 469,203	\$ -	\$ -	\$ 19,207	\$ -	\$ -

Emergency Medical Services

Emergency Medical Services (EMS) was created in 1974 per a City/County agreement to provide emergency response and scheduled ambulatory transfers. Prior to 1974, a private provider, Metropolitan, provided EMS services to the community.

Charges for service were the largest revenue stream for this Fund. Growth in this revenue category has been difficult to predict with recent changes in Medicare rules, billing vendors, the changes to user fee, and implementation of quality assurance measures within the Department.

The EMS Tax Fund was consolidated into the General Fund starting in 2022. 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 September 30, 2024, with comparative actuals ending September 30, 2023

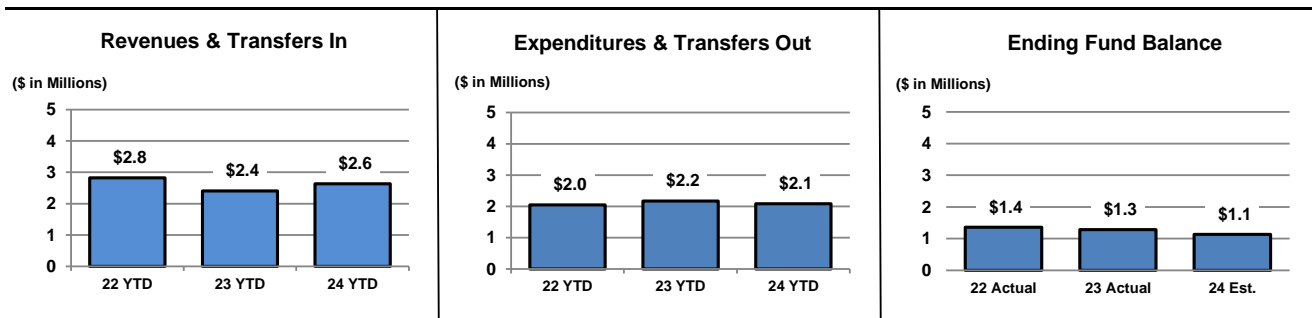
	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
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	651,553	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	88,419	88,419	-	88,419	-
Total Expenditures & Transfers Out	651,553	88,419	88,419	-	88,419	-
Net Change in Fund Balance	(651,553)	(88,419)	(88,419)	-	(88,419)	-
Actual Beginning Fund Balance	5,132,547	88,419	88,419	88,419	88,419	-
Ending Fund Balance	\$ 4,480,994	\$ -	\$ -	\$ 88,419	\$ -	\$ -



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 September 30, 2024, with comparative actuals ending September 30, 2023

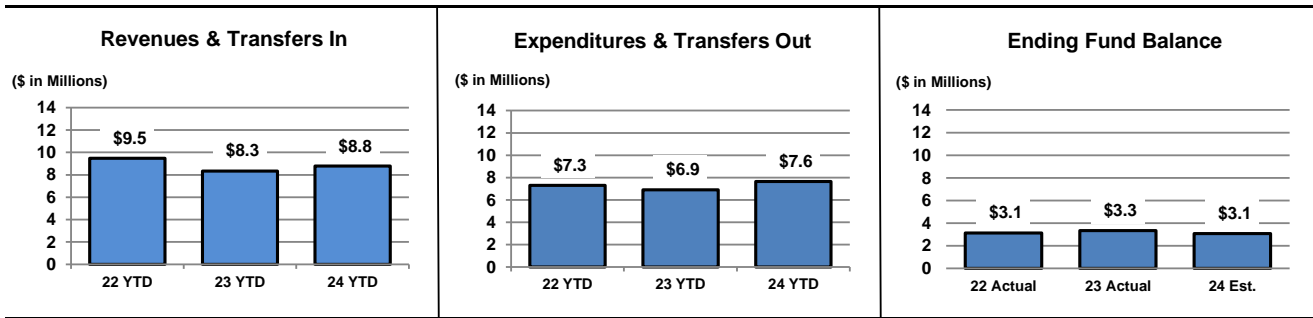
	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,110,464	\$ 2,386,690	\$ 2,386,690	\$ 2,389,122	\$ 2,395,184	\$ 8,495
Back Prop. Taxes & Ref. Warrants	36,026	31,093	31,093	33,318	34,930	3,837
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	246,031	255,647	255,647	198,905	228,306	(27,341)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	(7,760)	-	-
Charges for Services	13,291	(17,685)	(17,685)	13,441	17,178	34,863
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	800	(3,723)	(3,723)	9,159	9,660	13,383
Reimbursements	-	-	-	250	274	274
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,406,611	2,652,022	2,652,022	2,636,434	2,685,532	33,510
Expenditures & Transfers Out						
Personnel	\$ 543,823	\$ 884,408	\$ 884,408	\$ 586,106	\$ 804,339	\$ (80,068)
Contractuals	1,483,121	1,842,493	1,842,493	1,497,476	1,647,464	(195,029)
Debt Service	-	-	-	-	-	-
Commodities	6,705	42,200	42,200	1,501	26,639	(15,561)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	140,244	357,589	357,589	-	355,413	(2,176)
Total Expenditures & Transfers Out	2,173,893	3,126,690	3,126,690	2,085,083	2,833,855	(292,835)
Net Change in Fund Balance	232,719	(474,668)	(474,668)	551,351	(148,323)	(259,324)
Actual Beginning Fund Balance	1,362,757	1,285,501	1,285,501	1,285,501	1,285,501	-
Ending Fund Balance	\$ 1,595,476	\$ 810,833	\$ 810,833	\$ 1,836,852	\$ 1,137,178	\$ (259,324)



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 September 30, 2024, with comparative actuals ending September 30, 2023

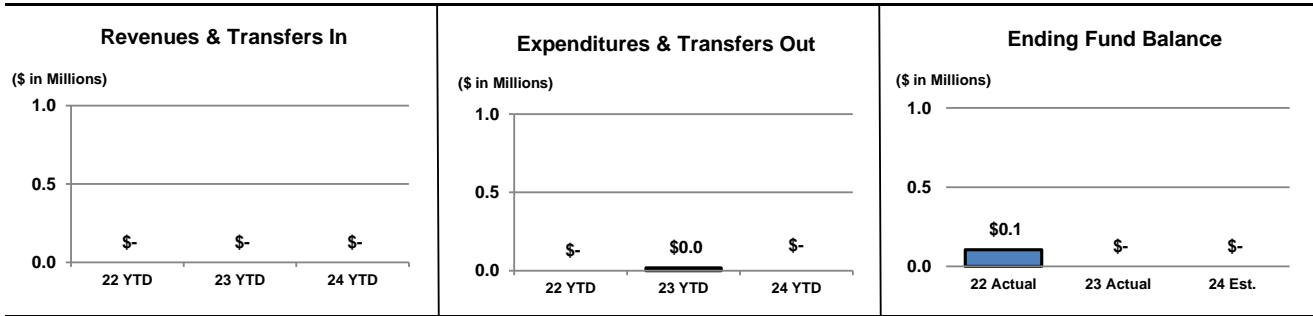
	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 4,039,077	\$ 4,599,180	\$ 4,599,180	\$ 4,603,781	\$ 4,616,225	\$ 17,045
Back Prop. Taxes & Ref. Warrants	72,909	59,504	59,504	66,684	66,847	7,343
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	506,647	489,323	489,323	382,424	436,998	(52,324)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	15,750	16,072	16,072	10,950	19,945	3,873
Intergovernmental	3,647,544	4,965,289	4,965,289	3,652,825	4,922,644	(42,645)
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	10,077	15,801	15,801	32,127	34,638	18,837
Reimbursements	45,403	29,701	29,701	27,269	31,280	1,579
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	8,337,407	10,174,869	10,174,869	8,776,061	10,128,577	(46,292)
Expenditures & Transfers Out						
Personnel	\$ 3,615,154	\$ 7,618,824	\$ 7,618,824	\$ 4,392,637	\$ 6,088,122	\$ (1,530,702)
Contractuals	3,149,215	3,943,773	3,943,773	3,115,618	3,990,221	46,448
Debt Service	-	-	-	-	-	-
Commodities	148,647	372,095	372,095	130,832	296,204	(75,891)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	6,913,016	11,934,692	11,934,692	7,639,087	10,374,547	(1,560,144)
Net Change in Fund Balance	1,424,390	(1,759,822)	(1,759,822)	1,136,974	(245,970)	(1,606,436)
Actual Beginning Fund Balance	3,119,527	3,328,794	3,328,794	3,328,794	3,328,794	-
Ending Fund Balance	\$ 4,543,917	\$ 1,568,972	\$ 1,568,972	\$ 4,465,768	\$ 3,082,824	\$ (1,606,436)



Noxious Weeds

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

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



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

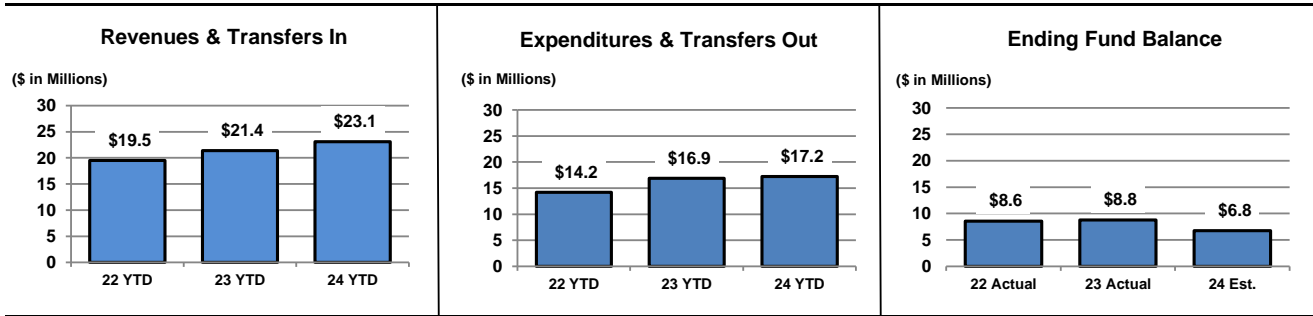
For the month ending September 30, 2024, with comparative actuals ending September 30, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 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	17,647	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	17,647	-	-	-	-	-
Net Change in Fund Balance	(17,647)	-	-	-	-	-
Actual Beginning Fund Balance	105,538					
Ending Fund Balance	\$ 87,891	\$ -	\$ -	\$ -	\$ -	\$ -

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 September 30, 2024, with comparative actuals ending September 30, 2023

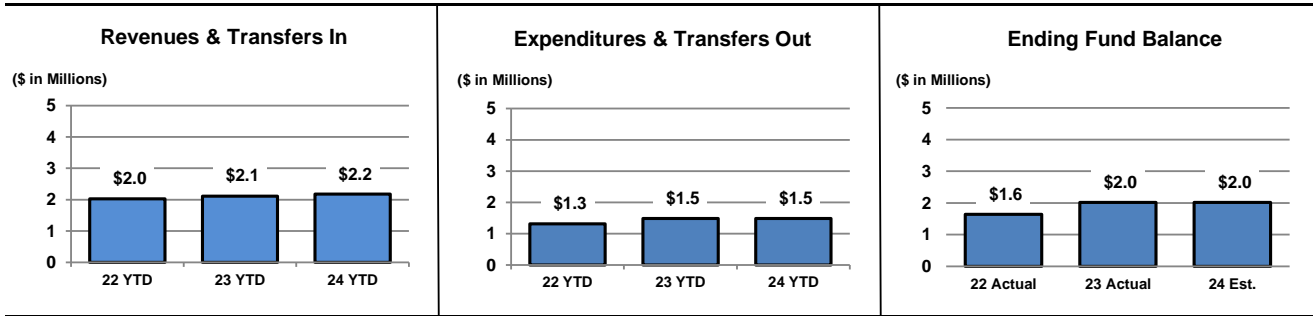
	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 19,290,583	\$ 20,669,132	\$ 20,669,132	\$ 20,921,548	\$ 20,967,449	\$ 298,317
Back Prop. Taxes & Ref. Warrants	245,318	165,448	165,448	44,840	123,074	(42,374)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	1,449,456	2,048,204	2,048,204	1,521,476	2,046,843	(1,361)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	9,200	10,276	10,276	8,825	10,353	77
Intergovernmental	-	-	-	-	-	-
Charges for Services	95,784	757,112	757,112	167,352	1,014,761	257,648
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	17,835	50,464	50,464	447,643	455,640	405,176
Reimbursements	1,252	7,889	7,889	1,320	2,271	(5,619)
Use of Money & Property	-	265,641	265,641	-	739,648	474,007
Transfers In & Other Proceeds	302,660	-	-	-	-	-
Total Revenues & Transfers In	21,412,088	23,974,167	23,974,167	23,113,005	25,360,039	1,385,871
Expenditures & Transfers Out						
Personnel	\$ 12,233,125	\$ 18,747,875	\$ 18,747,875	\$ 13,876,919	\$ 19,199,103	\$ 451,227
Contractuals	3,464,136	5,943,550	6,123,076	1,732,659	2,497,920	(3,625,156)
Debt Service	381,234	1,690,884	1,295,795	395,189	1,690,884	395,089
Commodities	673,306	982,915	951,125	667,395	1,019,056	67,931
Capital Improvements	-	-	-	-	-	-
Capital Outlay	137,108	370,000	616,374	541,142	570,000	(46,374)
Transfers Out	-	-	979	-	2,383,076	2,382,097
Total Expenditures & Transfers Out	16,888,909	27,735,225	27,735,225	17,213,303	27,360,039	(375,186)
Net Change in Fund Balance	4,523,179	(3,761,058)	(3,761,058)	5,899,703	(2,000,000)	1,010,686
Actual Beginning Fund Balance	8,571,564	8,770,201	8,770,201	8,770,201	8,770,201	-
Ending Fund Balance	\$ 13,094,743	\$ 5,009,143	\$ 5,009,143	\$ 14,669,904	\$ 6,770,201	\$ 1,010,686



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 September 30, 2024, with comparative actuals ending September 30, 2023

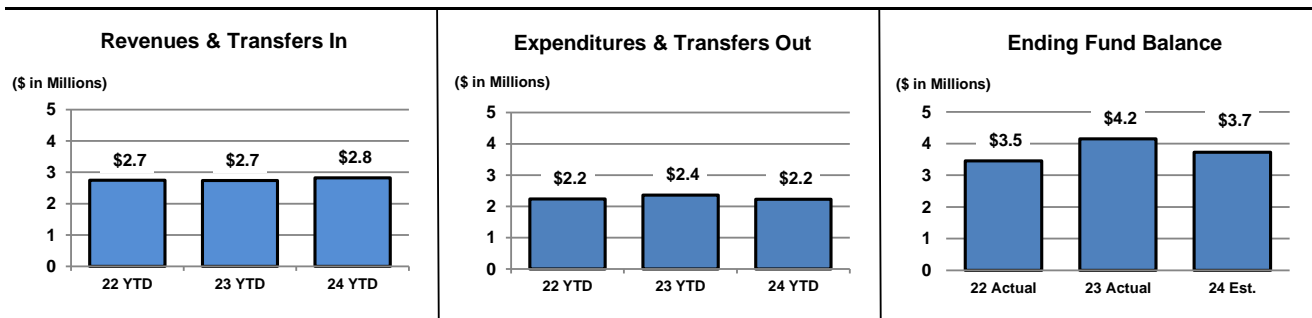
	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	393	20,593	20,593	17,430	31,361	10,768
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,114,998	2,150,111	2,150,111	2,158,064	2,248,938	98,827
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	73	73	-	-	(73)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,115,391	2,170,777	2,170,777	2,175,494	2,280,299	109,521
Expenditures & Transfers Out						
Personnel	\$ 617,192	\$ 1,025,833	\$ 1,025,833	\$ 699,001	\$ 957,587	\$ (68,246)
Contractuals	817,350	1,533,641	1,507,345	715,938	1,242,249	(265,096)
Debt Service	-	-	-	-	-	-
Commodities	54,863	79,165	105,461	72,050	83,599	(21,862)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,489,406	2,638,639	2,638,639	1,486,989	2,283,435	(355,204)
Net Change in Fund Balance	625,985	(467,862)	(467,862)	688,505	(3,136)	(245,683)
Actual Beginning Fund Balance	1,646,165	2,017,934	2,017,934	2,017,934	2,017,934	-
Ending Fund Balance	\$ 2,272,150	\$ 1,550,072	\$ 1,550,072	\$ 2,706,439	\$ 2,014,798	\$ (245,683)



Emergency Communications - 911

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

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



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

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

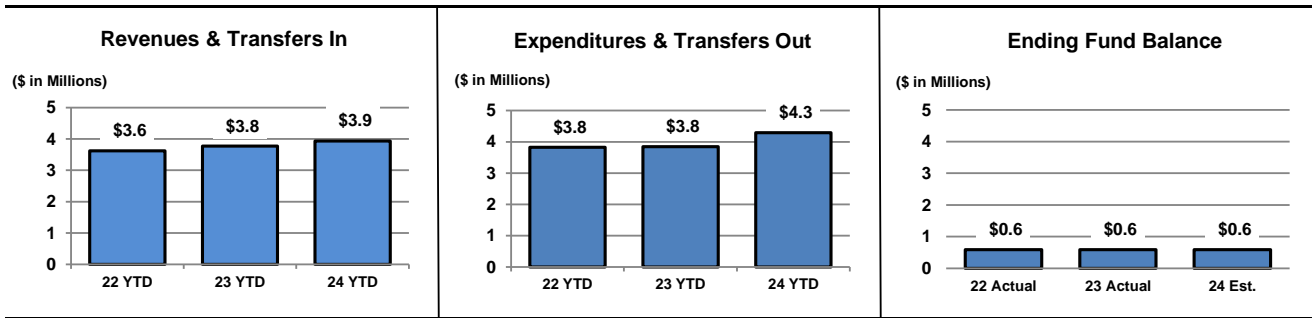
	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	2,740,808	3,719,917	3,719,917	2,823,546	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	2,740,808	3,788,465	3,788,465	2,823,546	3,835,497	47,032
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	2,235,159	3,550,709	3,550,709	2,194,377	3,560,020	9,311
Debt Service	-	-	-	-	-	-
Commodities	126,537	55,968	55,968	37,513	46,657	(9,311)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	651,027	651,027	-	651,027	-
Total Expenditures & Transfers Out	2,361,696	4,257,704	4,257,704	2,231,891	4,257,703	(1)
Net Change in Fund Balance	379,112	(469,239)	(469,239)	591,655	(422,206)	47,032
Actual Beginning Fund Balance	3,458,571	4,152,224	4,152,224	4,152,224	4,152,224	-
Ending Fund Balance	\$ 3,837,683	\$ 3,682,985	\$ 3,682,985	\$ 4,743,879	\$ 3,730,018	\$ 47,032



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 September 30, 2024, with comparative actuals ending September 30, 2023

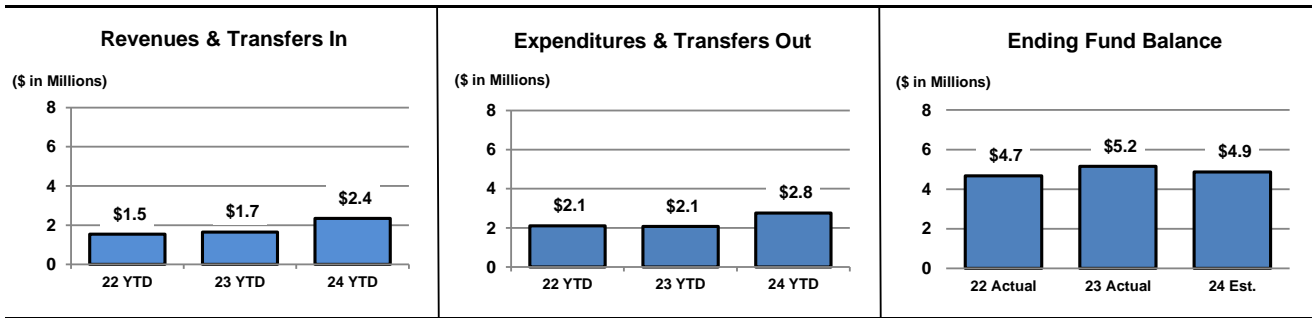
	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	29,400	31,955	31,955	35,350	35,548	3,593
Charges for Services	3,712,284	4,822,141	4,822,141	3,824,937	4,873,170	51,028
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(18,556)	12,051	12,051	(634)	11,330	(721)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	45,883	17,149	17,149	74,047	98,728	81,579
Transfers In & Other Proceeds	-	362,060	362,060	-	630,935	268,875
Total Revenues & Transfers In	3,769,011	5,245,356	5,245,356	3,933,700	5,649,710	404,354
Expenditures & Transfers Out						
Personnel	\$ 2,823,331	\$ 4,835,354	\$ 4,835,354	\$ 3,202,692	\$ 4,383,237	\$ (452,118)
Contractuals	938,738	1,245,283	1,205,586	1,019,997	1,189,507	(16,079)
Debt Service	-	-	-	-	-	-
Commodities	31,630	41,000	80,697	69,539	76,967	(3,731)
Capital Improvements	50,813	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,844,512	6,121,637	6,121,637	4,292,227	5,649,710	(471,927)
Net Change in Fund Balance	(75,500)	(876,281)	(876,281)	(358,527)	-	(67,573)
Actual Beginning Fund Balance	587,026	587,026	587,026	587,026	587,026	-
Ending Fund Balance	\$ 511,526	\$ (289,255)	\$ (289,255)	\$ 228,499	\$ 587,026	\$ (67,573)



SCDDO Grants

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

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



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

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

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 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	1,440,191	3,100,612	3,357,449	2,132,823	2,703,602	(653,847)
Charges for Services	187,360	255,600	255,600	174,300	235,861	(19,739)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	9,174	-	-	29,683	30,344	30,344
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	1,654,658	3,378,712	3,635,549	2,351,245	2,987,920	(647,629)
Expenditures & Transfers Out						
Personnel	\$ 1,036,582	\$ 1,881,730	\$ 1,881,730	\$ 1,319,561	\$ 1,805,818	\$ (75,913)
Contractuals	967,880	1,752,365	2,009,202	1,417,755	1,437,221	(571,981)
Debt Service	-	-	-	-	-	-
Commodities	61,822	32,700	32,700	26,101	32,349	(351)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,066,284	3,666,795	3,923,632	2,763,417	3,275,387	(648,245)
Net Change in Fund Balance	(411,626)	(288,083)	(288,083)	(412,173)	(287,467)	(1,295,874)
Actual Beginning Fund Balance	4,671,062	5,158,698	5,158,698	5,158,698	5,158,698	-
Ending Fund Balance	\$ 4,259,436	\$ 4,870,615	\$ 4,870,615	\$ 4,746,525	\$ 4,871,231	\$ (1,295,874)

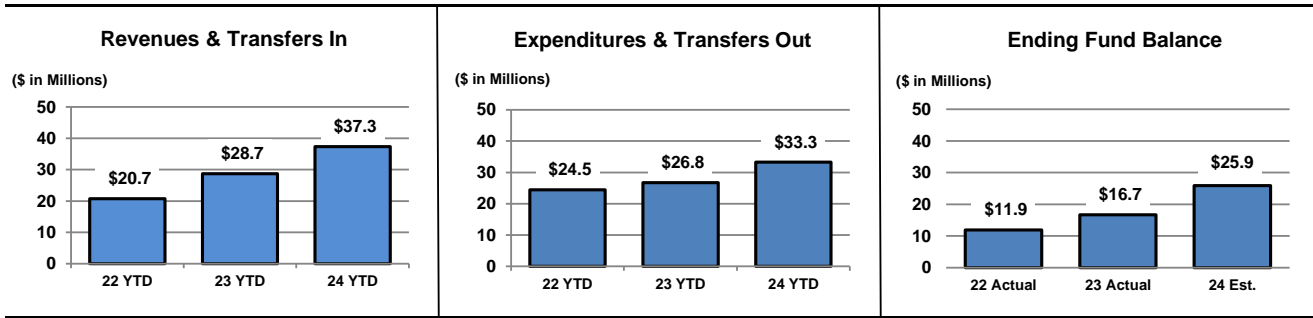


COMCARE Grants

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

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

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



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

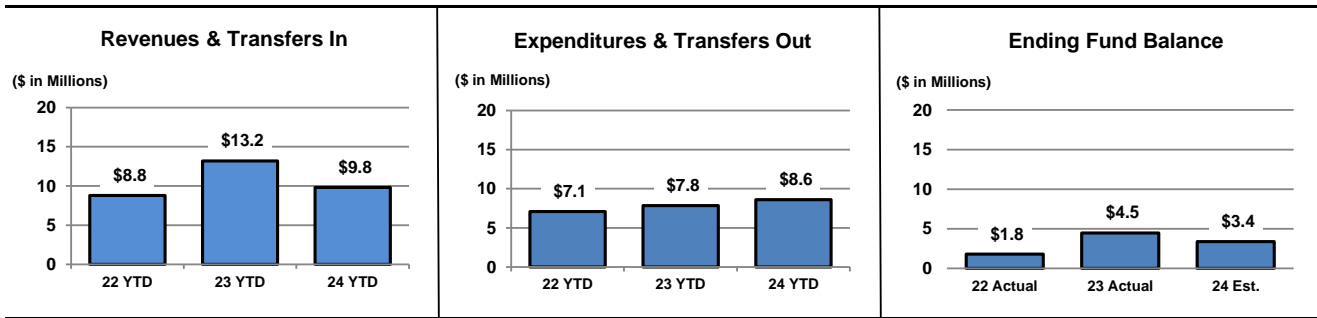
For the month ending September 30, 2024, with comparative actuals ending September 30, 2023

	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 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	8,561,054	14,211,568	16,109,298	11,013,780	14,713,257	(1,396,041)
Charges for Services	20,073,590	32,373,835	32,373,835	26,255,122	37,271,280	4,897,445
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	13,990	8,675	8,675	15,920	21,985	13,310
Reimbursements	15,955	13,800	13,800	22,851	23,001	9,201
Use of Money & Property	1,092	7,500	7,500	(2,275)	31	(7,469)
Transfers In & Other Proceeds	-	166,214	166,214	-	166,214	-
Total Revenues & Transfers In	28,665,680	46,781,592	48,679,322	37,305,399	52,195,767	3,516,445
Expenditures & Transfers Out						
Personnel	\$ 20,956,822	\$ 35,802,574	\$ 37,007,973	\$ 24,282,203	\$ 33,090,378	\$ (3,917,596)
Contractuals	5,363,946	12,137,029	12,326,930	8,202,602	9,014,348	(3,312,582)
Debt Service	-	-	-	-	-	-
Commodities	283,683	559,257	1,061,687	775,352	844,646	(217,041)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	167,701	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	26,772,152	48,498,860	50,396,590	33,260,157	42,949,371	(7,447,219)
Net Change in Fund Balance	1,893,528	(1,717,268)	(1,717,268)	4,045,241	9,246,396	(3,930,774)
Actual Beginning Fund Balance	11,916,225	16,678,410	16,678,410	16,678,410	16,678,410	-
Ending Fund Balance	\$ 13,809,753	\$ 14,961,142	\$ 14,961,142	\$ 20,723,651	\$ 25,924,806	\$ (3,930,774)



Corrections Grants

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



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

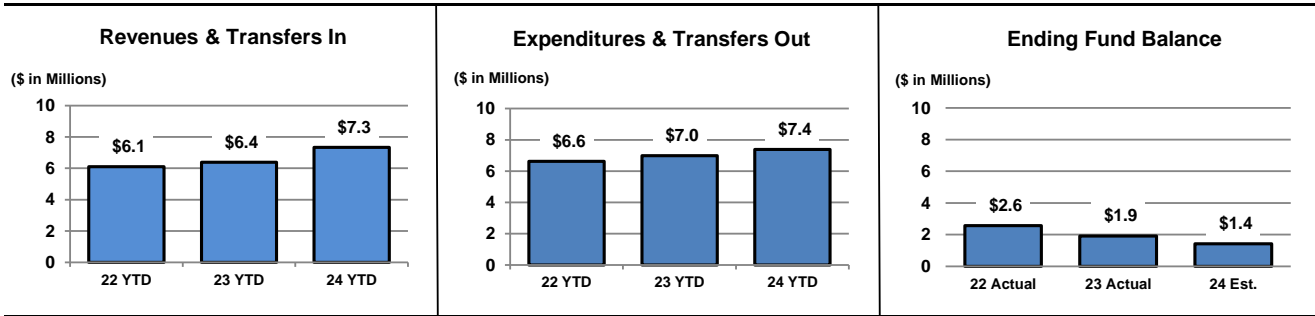
For the month ending September 30, 2024, with comparative actuals ending September 30, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 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	12,795,947	11,123,612	12,760,216	9,539,050	9,929,362	(2,830,854)
Charges for Services	357,243	554,317	554,317	258,698	477,378	(76,939)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	21,252	12,660	12,660	18,326	28,886	16,226
Reimbursements	8,290	5,781	5,781	5,473	10,139	4,358
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	992,000	992,000	-	-	(992,000)
Total Revenues & Transfers In	13,182,732	12,688,371	14,324,975	9,821,547	10,445,766	(3,879,209)
Expenditures & Transfers Out						
Personnel	\$ 6,550,507	\$ 11,005,541	\$ 11,682,545	\$ 7,106,772	\$ 9,644,801	\$ (2,037,743)
Contractuals	1,115,627	1,919,490	2,778,850	1,209,352	1,556,310	(1,222,540)
Debt Service	-	-	-	-	-	-
Commodities	170,790	269,613	369,852	276,837	361,948	(7,904)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	7,836,924	13,194,644	14,831,247	8,592,961	11,563,060	(3,268,187)
Net Change in Fund Balance	5,345,808	(506,273)	(506,273)	1,228,586	(1,117,294)	(7,147,396)
Actual Beginning Fund Balance	1,794,505	4,476,574	4,476,574	4,476,574	4,476,574	-
Ending Fund Balance	\$ 7,140,313	\$ 3,970,301	\$ 3,970,301	\$ 5,705,160	\$ 3,359,280	\$ (7,147,396)



Aging Grants

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



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

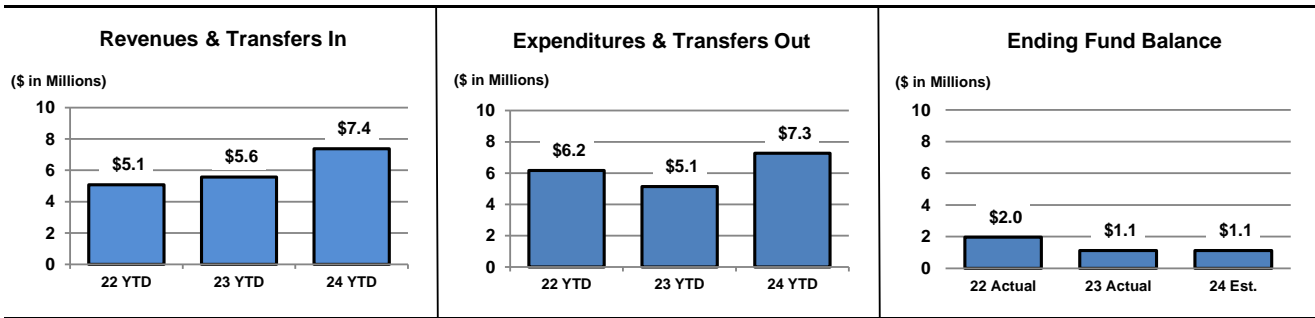
For the month ending September 30, 2024, with comparative actuals ending September 30, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 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	5,738,036	9,520,492	11,227,787	6,594,374	7,804,833	(3,422,954)
Charges for Services	498,351	800,036	800,036	716,406	966,568	166,532
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	13,816	739	739	27,328	28,752	28,013
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	141,959	386,589	431,152	-	321,924	(109,228)
Total Revenues & Transfers In	6,392,162	10,707,856	12,459,714	7,338,108	9,122,077	(3,337,637)
Expenditures & Transfers Out						
Personnel	\$ 1,776,663	\$ 3,603,527	\$ 3,535,020	\$ 1,976,163	\$ 2,706,568	\$ (828,452)
Contractuals	5,084,555	7,315,999	9,070,011	5,383,742	6,827,069	(2,242,942)
Debt Service	-	-	-	-	-	-
Commodities	116,869	220,229	316,735	25,186	67,702	(249,033)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	100,000	-	-	(100,000)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	6,978,088	11,139,755	13,021,766	7,385,091	9,601,340	(3,420,426)
Net Change in Fund Balance	(585,926)	(431,899)	(562,052)	(46,984)	(479,263)	(6,758,063)
Actual Beginning Fund Balance	2,580,031	1,909,930	1,909,930	1,909,930	1,909,930	-
Ending Fund Balance	\$ 1,994,105	\$ 1,478,031	\$ 1,347,878	\$ 1,862,946	\$ 1,430,667	\$ (6,758,063)



Health Grants

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



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

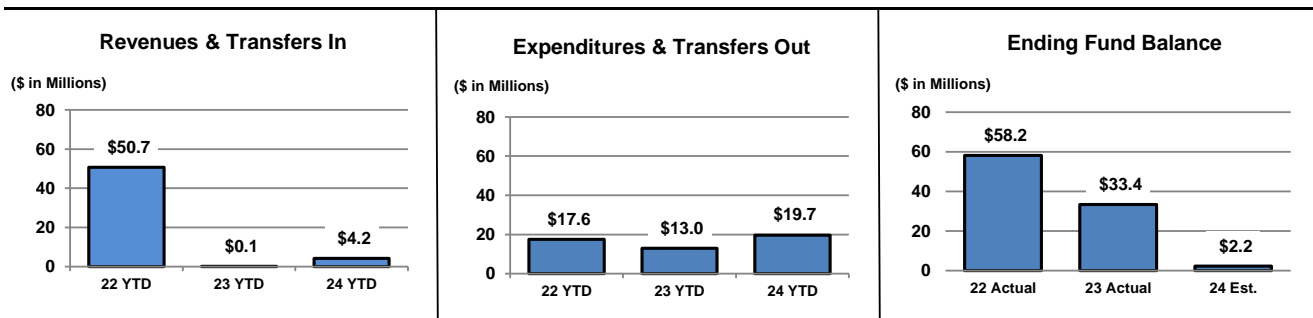
For the month ending September 30, 2024, with comparative actuals ending September 30, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 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	5,124,848	7,003,386	10,821,379	7,102,820	9,057,925	(1,763,454)
Charges for Services	419,455	443,766	443,766	233,863	343,743	(100,023)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	632	244	244	639	860	616
Reimbursements	24,852	13,000	13,000	31,317	35,802	22,802
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	211,643	211,643
Total Revenues & Transfers In	5,569,787	7,460,396	11,278,389	7,368,638	9,649,973	(1,628,416)
Expenditures & Transfers Out						
Personnel	\$ 3,644,774	\$ 7,305,875	\$ 8,589,716	\$ 4,802,539	\$ 6,505,964	\$ (2,083,752)
Contractuals	1,138,002	1,316,034	2,065,865	1,022,591	1,512,979	(552,886)
Debt Service	-	-	-	-	-	-
Commodities	364,364	744,570	1,060,292	374,357	439,913	(620,379)
Capital Improvements	-	-	1,076,763	957,947	1,076,763	-
Capital Outlay	25	-	114,354	109,200	114,354	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	5,147,165	9,366,479	12,906,991	7,266,634	9,649,973	(3,257,018)
Net Change in Fund Balance	422,622	(1,906,083)	(1,628,602)	102,005	-	(4,885,433)
Actual Beginning Fund Balance	1,966,759	1,124,420	1,124,420	1,124,420	1,124,420	-
Ending Fund Balance	\$ 2,389,381	\$ (781,663)	\$ (504,182)	\$ 1,226,425	\$ 1,124,420	\$ (4,885,433)

Stimulus Grants

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

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



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

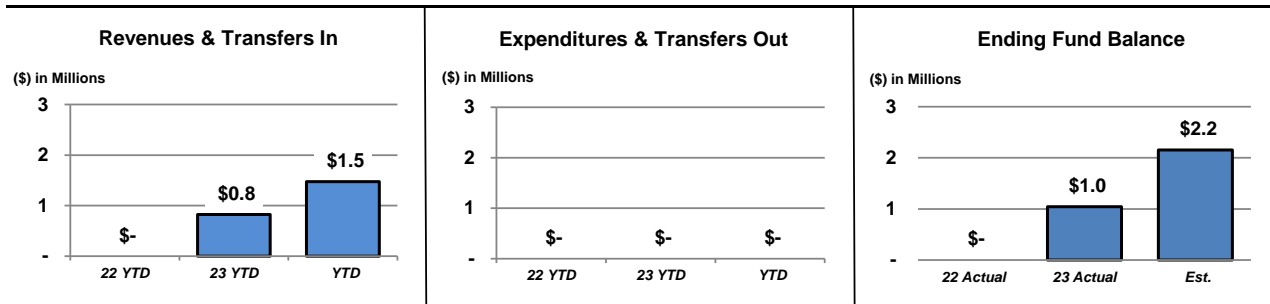
For the month ending September 30, 2024, with comparative actuals ending September 30, 2023

	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 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	60,000	-	-	4,169,122	4,169,122	4,169,122
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	60,000	-	-	4,169,122	4,169,122	4,169,122
Expenditures & Transfers Out						
Personnel	\$ 2,439,203	\$ 6,720,366	\$ 3,888,723	\$ 2,495,041	\$ 3,890,144	\$ -
Contractuals	2,133,288	-	8,956,118	2,416,694	6,183,054	(2,773,064)
Debt Service	-	-	-	-	-	-
Commodities	729,321	-	1,512,949	1,020,432	1,102,975	-
Capital Improvements	7,663,657	-	55,091,590	6,758,362	6,972,345	(48,119,245)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	17,256,236	7,000,000	17,256,236	-
Total Expenditures & Transfers Out	12,965,469	6,720,366	86,705,617	19,690,530	35,404,754	(51,300,863)
Net Change in Fund Balance	(12,905,469)	(6,720,366)	(86,705,617)	(15,521,408)	(31,235,632)	(47,131,741)
Actual Beginning Fund Balance	58,189,859	33,439,309	33,439,309	33,439,309	33,439,309	-
Ending Fund Balance	\$ 45,284,389	\$ 26,718,942	\$ (53,266,308)	\$ 17,917,901	\$ 2,203,676	\$ (47,131,741)



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)

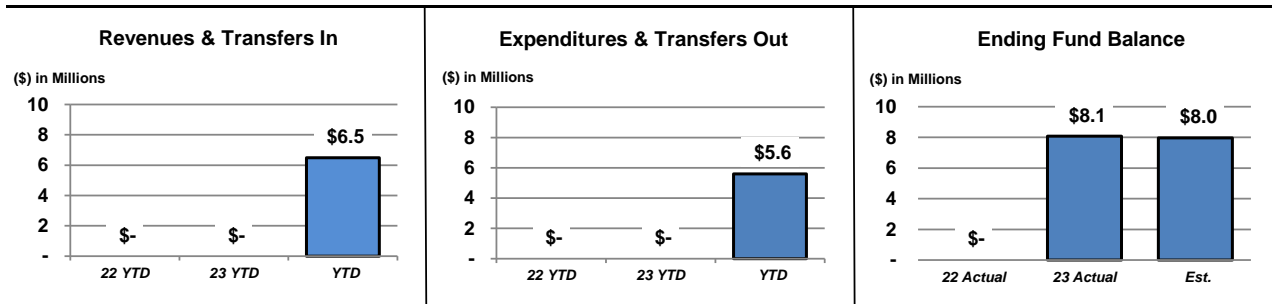
For the month ending September 30, 2024, with comparative actuals ending September 30, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts		Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 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	-	-	-	-	-	-
Lisences & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	1,474,127	1,474,127
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	821,861	-	-	-	-	-
Total Revenues & Transfers In	821,861	-	-	-	1,474,127	1,474,127
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	821,861	(362,315)	(362,315)	1,474,127	1,111,812	1,474,127
Actual Beginning Fund Balance	-	1,040,386	1,040,386	1,040,386	1,040,386	-
Ending Fund Balance	\$ 821,861	\$ 678,071	\$ 678,071	\$ 2,514,513	\$ 2,152,198	\$ 1,474,127



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 September 30, 2024, with comparative actuals ending September 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	6,406,111	8,201,615	(618,506)
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	108,373	108,373	84,726	122,523	14,150
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	904	904	97	1,002	98
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	-	8,929,399	8,929,399	6,490,934	8,325,140	(604,259)
Expenditures & Transfers Out						
Personnel	\$ -	\$ 4,272,059	\$ 4,272,059	\$ 2,684,600	\$ 3,733,796	\$ (538,262)
Contractuals	-	4,981,174	4,974,174	2,884,295	4,526,929	(447,245)
Debt Service	-	-	-	-	-	-
Commodities	-	89,481	96,481	37,498	95,541	(940)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	83,094	83,094	-	83,094	-
Total Expenditures & Transfers Out	-	9,425,808	9,425,808	5,606,393	8,439,361	(986,447)
Net Change in Fund Balance	-	(496,409)	(496,409)	884,541	(114,220)	(1,590,706)
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	\$ 8,967,001	\$ 7,968,240	\$ (1,590,706)

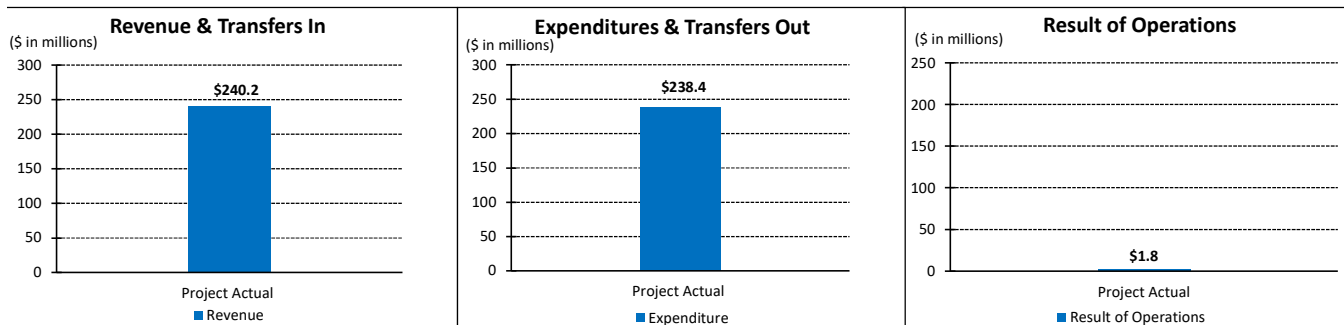


INTRUST Bank Arena - Subfund

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)

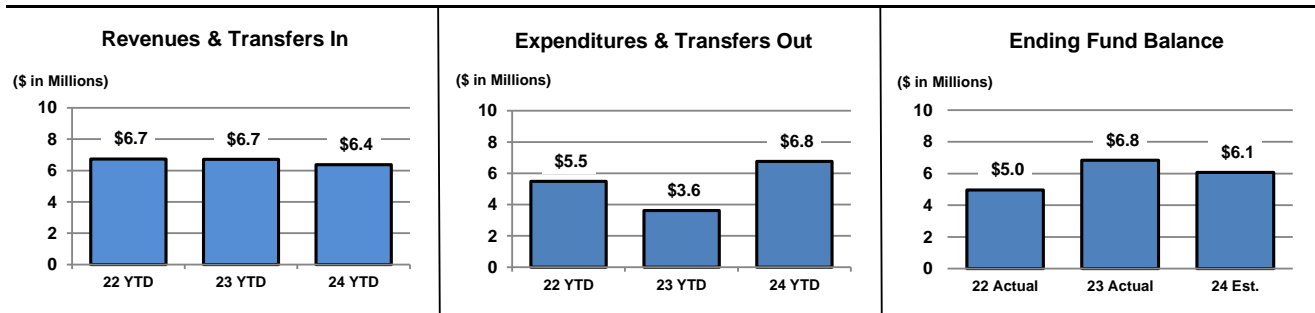
	Total Project				
	Budget		FY '05-FY '23 Amounts	FY 2024 Amounts	Total Amounts
	Original	Revised			
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Intergovernmental revenue	\$ -	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
Charges for service	-	-	13,008,940	1,191,737	\$ 14,200,677
Miscellaneous	-	-	842,079	135,000	\$ 977,079
Reimbursements	-	-	2,180,367	-	\$ 2,180,367
Other proceeds	-	-	7,648,574	454,724	\$ 8,103,298
Total revenues & transfers in	184,528,042	205,500,000	240,217,865	1,781,461	241,999,326
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	1,431,447	\$ 23,152,540
Total expenditures & transfers out	184,528,042	211,408,448	238,369,525	1,767,543	240,137,069
Ending fund balance			\$ 1,848,340		\$ 1,862,257

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 September 30, 2024, with comparative actuals ending September 30, 2023

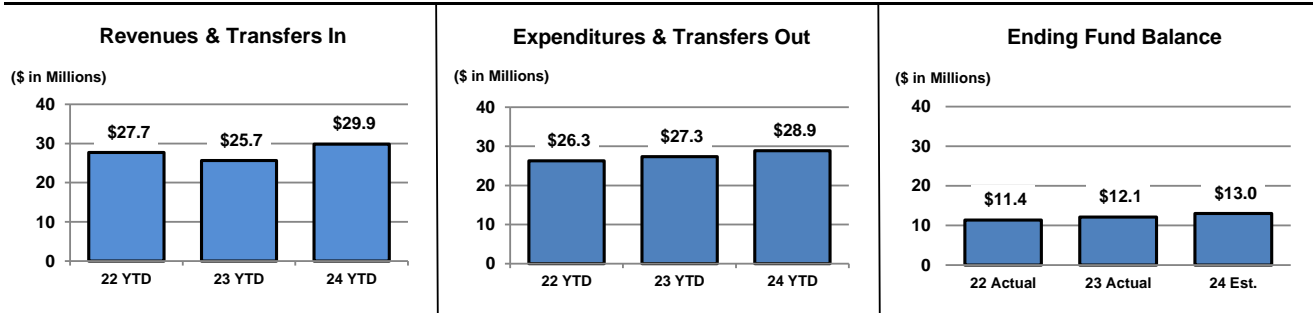
	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	6,543,705	9,173,393	9,173,393	6,166,426	8,050,840	(1,122,554)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	137,881	156,568	156,568	162,644	280,858	124,289
Reimbursements	34,300	46,179	46,179	34,635	46,191	11
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	6,715,886	9,376,141	9,376,141	6,363,704	8,377,888	(998,253)
Expenditures & Transfers Out						
Personnel	\$ 751,451	\$ 1,341,045	\$ 1,341,045	\$ 919,908	\$ 1,262,279	\$ (78,766)
Contractuals	601,103	810,662	804,562	578,576	805,827	1,265
Debt Service	-	-	-	-	-	-
Commodities	3,362,400	3,793,102	3,809,202	3,042,071	3,800,541	(8,661)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(1,084,131)	6,400,000	6,390,000	2,221,567	3,272,812	(3,117,188)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,630,823	12,344,809	12,344,809	6,762,122	9,141,458	(3,203,351)
Net Change in Fund Balance	3,085,063	(2,968,668)	(2,968,668)	(398,418)	(763,570)	(4,201,604)
Actual Beginning Fund Balance	4,951,729	6,832,622	6,832,622	6,832,622	6,832,622	-
Ending Fund Balance	\$ 8,036,792	\$ 3,863,954	\$ 3,863,954	\$ 6,434,204	\$ 6,069,052	\$ (4,201,604)



Health/Dental Insurance Fund

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

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



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

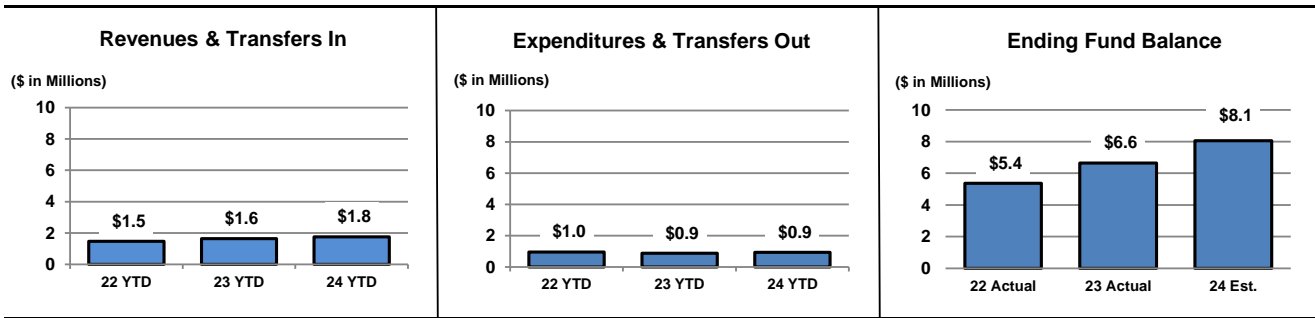
For the month ending September 30, 2024, with comparative actuals ending September 30, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 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	24,018,076	37,937,696	37,937,696	27,278,943	36,322,862	(1,614,834)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,657,886	1,605,242	1,605,242	2,576,792	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	25,675,963	39,794,543	39,794,543	29,855,736	39,711,342	(83,200)
Expenditures & Transfers Out						
Personnel	\$ 139,432	\$ 297,394	\$ 297,394	\$ 108,849	\$ 239,740	\$ (57,654)
Contractuals	27,160,698	38,658,939	38,658,939	28,773,433	38,527,302	(131,637)
Debt Service	-	-	-	-	-	-
Commodities	25,500	60,500	60,500	-	26,010	(34,490)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	27,325,630	39,016,833	39,016,833	28,882,282	38,793,053	(223,781)
Net Change in Fund Balance	(1,649,667)	777,709	777,709	973,453	918,290	(306,981)
Actual Beginning Fund Balance	11,384,255	12,128,869	12,128,869	12,128,869	12,128,869	-
Ending Fund Balance	\$ 9,734,588	\$ 12,906,578	\$ 12,906,578	\$ 13,102,322	\$ 13,047,159	\$ (306,981)



Workers' Compensation

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



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

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

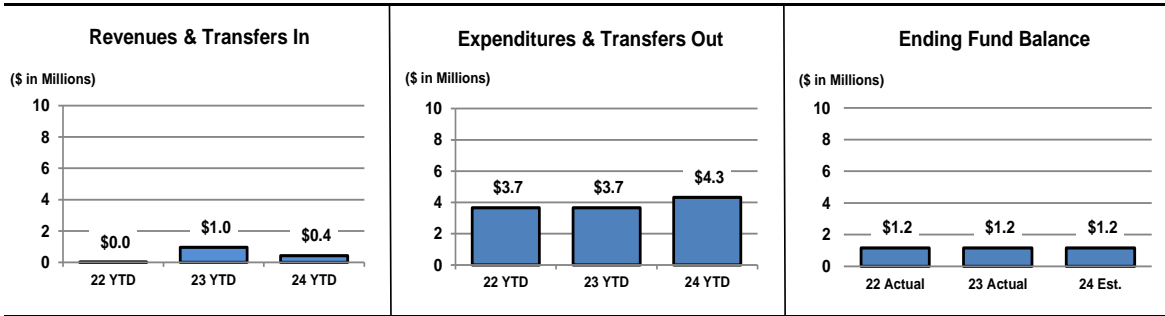
	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,543,312	2,000,000	2,000,000	1,748,283	2,403,042	403,042
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,268	-	-	2,217	7,444	7,444
Reimbursements	92,655	19,150	19,150	203	3,582	(15,568)
Use of Money & Property	-	-	-	-	293,564	293,564
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,637,235	2,019,150	2,019,150	1,750,704	2,707,632	688,482
Expenditures & Transfers Out						
Personnel	\$ 123,987	\$ 300,322	\$ 300,322	\$ 120,656	\$ 166,558	\$ (133,764)
Contractuals	709,463	1,882,030	1,842,030	783,346	1,071,984	(770,046)
Debt Service	-	-	-	-	-	-
Commodities	38,801	-	40,000	34,143	50,059	10,059
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	872,252	2,182,352	2,182,352	938,145	1,288,602	(893,751)
Net Change in Fund Balance	764,983	(163,202)	(163,202)	812,558	1,419,031	(205,268)
Actual Beginning Fund Balance	5,369,507	6,639,529	6,639,529	6,639,529	6,639,529	-
Ending Fund Balance	\$ 6,134,490	\$ 6,476,327	\$ 6,476,327	\$ 7,452,087	\$ 8,058,560	\$ (205,268)



Risk Management

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

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



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

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

	2023 YTD		2024 YTD			
	YTD Actual Amounts		YTD Actual Amounts		Fiscal Year Estimates As of Oct. 2024	Variance with Revised Budget Positive/Negative
	Annual Budgeted Amounts					
	Adopted	Revised				
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	28,418	4,162	4,162	123	59,616	55,454
Reimbursements	928,524	162,924	162,924	423,322	638,692	475,768
Use of Money & Property	-	-	-	-	8,877	8,877
Transfers In & Other Proceeds	-	3,066,066	3,066,066	-	3,960,457	894,391
Total Revenues & Transfers In	956,942	3,233,151	3,233,151	423,446	4,667,642	1,434,491
Expenditures & Transfers Out						
Personnel	\$ 172,084	\$ 291,535	\$ 291,535	\$ 204,152	\$ 281,017	\$ (10,518)
Contractuals	3,468,359	3,086,295	5,005,706	4,116,037	4,335,610	(670,095)
Debt Service	-	-	-	-	-	-
Commodities	19,497	16,388	16,388	9,646	51,015	34,627
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,659,940	3,394,218	5,313,629	4,329,835	4,667,643	(645,986)
Net Change in Fund Balance	(2,702,998)	(161,067)	(2,080,478)	(3,906,389)	-	788,504
Actual Beginning Fund Balance	1,156,255	1,164,873	1,164,873	1,164,873	1,164,873	-
Ending Fund Balance	\$ (1,546,743)	\$ 1,003,806	\$ (915,605)	\$ (2,741,516)	\$ 1,164,873	\$ 788,504



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 \$0.5 million in project funding, of which \$45,500 is available. The final road project was active until December 2017 and remains open for administrative reasons.
- **2017:** Budgeted funding for the 2017 CIP totals \$0.2 million, of which \$57,718 is remaining. The remaining bridge project is ongoing.
- **2018:** Budgeted funding for the 2018 CIP totals \$0.9 million, with \$0.7 million committed and \$0.1 million available. Significant current projects include the one road and one bridge project.
- **2019:** Budgeted funding for the 2019 CIP totals \$50.4 million, with \$7.5 million committed and \$42.9 million available. Significant current projects include the County Administration

Building, after the CIP amendment in 2023, and one drainage project.

- **2020:** Budgeted funding for the 2020 CIP totals \$4.2 million with \$1.8 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 \$6.6 million with \$0.7 million committed and \$5.8 million available. Significant current projects include the Elections Building, replacing the Heating, Ventilation, and Air Conditioning (HVAC) at the Juvenile Residential Facility, one drainage project, and one bridge project.
- **2022:** Budgeted funding for the 2022 CIP totals \$30.0 million with \$14.6 million committed and \$15.4 million available. Significant projects include the Community Crisis Center Expansion, the Household Hazardous Waste Facility Expansion, one drainage project, one road project and two bridge projects.
- **2023:** Budgeted funding for the 2023 CIP totals \$30.9 million with \$15.7 million committed and \$15.3 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 \$128.8 million with \$97.9 million committed and \$30.9 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 \$7.1 committed and \$17.5 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
Annual Total				500,000	500,000	454,500	45,500	-	
2017									
Bridges									
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Ongoing	LST	200,000	150,000	92,282	57,718	10,875	TBD
Annual Total				200,000	150,000	92,282	57,718	10,875	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2018									
Roads									
21490-231	R343 Multi-Use Path, Rock-Derby to Mulp.	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	855,000	706,627	148,373	-	
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	203,927	42,876,652	30,094	TBD
Drainage									
23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Completed	Cash	-	38,205	38,204	1	-	04/15/2024
Annual Total				712,132	50,350,418	7,473,765	42,876,653	37,524	



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	Advertising Bidding Contracting	LST	-	350,000	146,858	203,142	18,798	10/01/2025
Bridges									
21470-231	B485 Replace on 151st W over Ninnescah	Completed	LST	-	50,000	44,756	5,244	35,100	09/4/2024
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	4,155,481	1,781,291	2,374,190	53,898	



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	45,580	5,838,848	43,660	09/01/2025
Drainage									
23003-230	Spring Creek/Derby Erosion Design	Construction	Cash	-	75,000	74,914	87	64	01/01/2025
Bridges									
21476-231	B500 103rd S btwn 119th & 135th W	Completed	Bond	-	545,614	545,614	-	2,400	08/30/2023
Annual Total				-	6,575,739	736,805	5,838,935	46,124	





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	Completed	Bond/Cash	-	1,321,300	1,321,300	-	-	08/14/2023
31001-230	Community Crisis Center Expansion	Design	Bond	-	15,495,222	6,291,134	9,204,088	5,640,649	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	51,626	144,795	3,280	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	Construction	Bond	-	1,925,398	1,764,813	160,585	13,218	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	Completed	Bond	-	2,286,622	2,064,795	221,827	819,083	06/30/2024
91012-230	ADF Secondary Domestic Water Main Supply	Post-Construction & Occupancy	Bond	-	304,723	240,990	63,733	212,895	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									
21447-231	R350 County Rds Gravel /Cold Mix Replace	Not Started	LST	-	1,500,000	-	1,500,000	-	TBD
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
Annual Total				-	30,026,176	14,619,833	15,406,343	6,994,450	



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	Post-Construction & Occupancy	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	-	12/30/2027
17006-230	Firing Range Berm Clean & Rebuild	Post-Construction & Occupancy	Cash	-	97,300	96,000	1,300	96,000	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	Post-Construction & Occupancy	Bond	-	209,838	-	209,838	-	06/30/2024
51001-230	Renovate Pavilion at LAP	Post-Construction & Occupancy	Cash	-	304,364	224,511	79,853	215,146	05/24/2024
51002-230	West Red Brick Restroom at LAP	Design	Cash	-	386,903	45,295	341,608	17,940	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	Completed	Cash	-	178,210	99,063	79,147	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	475,567	52,799	116,787	3/30/2025



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	732,461	04/15/2024
21016-230	Drater Estates Benefit District	Completed	Bond	-	931,000	888,461	42,539	840,671	04/16/2024
21017-230	Stonewater Estates BD	Ongoing	Bond	-	2,640,000	1,286,414	1,353,586	1,286,414	TBD
21018-230	Rachel Brooke Estates Addition BD	Ongoing	Bond	-	4,475,000	1,754,466	2,720,534	974,149	TBD
21424-231	R377 Meridian frm Ford-Seward & Main-5th	Construction	LST	-	405,000	167,696	237,304	167,696	07/01/2025
21430-231	R374: ICWS at 21st & 167th St W	Completed	LST	-	150,000	116,785	33,215	108,816	07/01/2024
21431-231	K15 Corridor Management Study	Design	LST	-	50,000	-	50,000	-	06/30/2025
21432-231	K254 Corridor Management Study	Design	LST	-	44,400	44,400	-	-	06/30/2024
21435-231	R367 Webb btwn 79th & 87th S	Completed	LST	-	900,000	848,232	51,768	668,627	10/01/2024
21436-231	R366 Stormwater Station 14 Repairs	Construction	LST	-	200,000	68,534	131,466	56,062	12/31/2024
21459-231	R357 61st N from 151st W to 1/2 mi. W	Completed	LST	-	1,104,671	997,476	107,194	944,827	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	272,790	182,211	272,790	07/30/2024
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 Greenwiche 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	Completed	Bond	350,000	5,037,800	4,664,805	372,995	3,474,992	09/04/2024
Annual Total				350,000	30,949,277	15,683,748	15,265,529	10,634,249	



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	8,905	1,830,090	5,175	12/31/2025
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	110,000	1,649,750	1,640,599	9,151	592,009	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	Construction	Cash	-	1,822,127	870,265	951,862	326,830	12/30/2024
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	860,671	523,196	337,476	175	TBD
91019-230	MCH & HCH Public Elevator Upgrades	Design	Cash	-	610,329	276,700	333,629	-	06/30/2025
Drainage									
23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	500,000	4,977,874	3,202,408	1,775,466	419,670	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									
21021-230	Four Oaks Addition Benefit District	Design	Bond	-	600,000	40,000	560,000	-	10/01/2025
21423-231	R379 Drainage at Meridian & 93rd St N VC	Construction	LST	-	507,428	-	507,428	-	03/15/2026
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	3,846,382	253,618	549,443	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	19,916,667	85,635,967	77,941,509	7,694,459	6,262,697	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	Construction	Bond	-	1,300,000	842,214	457,786	-	11/01/2024
21020-230	Brinley Estates Benefit District	Design	Bond	-	1,192,000	76,713	1,115,287	21,864	05/01/2025
21422-231	B547: 375th W over S Fork Ninescah	Advertising Bidding Contracting	LST	-	500,000	-	500,000	-	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	7,500	TBD
21433-231	B511 Bridge-71st S btwn 119th & 135th W	Design	LST	-	179,000	89,375	89,625	61,725	05/01/2027
21443-231	B503 21st S N btwn 391st & 407th St W	Design	LST	-	200,000	84,000	116,000	6,948	12/31/2026
21450-231	B516 Tracy btwn 103rd & Diagonal	Design	LST	-	186,000	82,000	104,000	25,205	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	11,000	03/15/2025
21457-231	B498 143rd E btwn Pawnee & 31st S	Advertising Bidding Contracting	Bond	-	900,000	57,802	842,198	3,960	05/01/2025
21519-231	B461 Spc Bridge Inspec & Engineering 2015	Ongoing	LST	100,000	254,847	54,847	200,000	-	TBD
Annual Total				22,357,635	128,775,459	97,923,042	30,852,417	9,407,734	
Total All Years				26,382,089	255,321,011	142,423,081	112,897,930	27,184,853	





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	13,853,414	7,312,700	6,540,714	4,306,584
Sales Tx Road/Bridge	Bond/LST	-	413,000	196,735	216,265	2,400
Sales Tx Road/Bridge	Cash	-	320,000	15,900	304,100	-
Sales Tx Road/Bridge	LST	22,477,667	112,142,000	94,193,995	17,948,005	10,054,189
Sales Tx Road/Bridge	Other	-	975,000	975,000	-	-
Bldg & Equipment	Other	-	37,963,072	37,963,072	-	-
Arena Construction	Special LST	-	1,985,823	1,986,795	(972)	-
Capital Improvements	Bond	40,000	56,898,926	26,321,359	30,577,567	10,626,183
Capital Improvements	Bond/Cash	-	1,365,500	1,365,500	-	44,200
Capital Improvements	Cash	3,514,422	74,266,525	16,671,280	57,595,245	2,811,411
Capital Improvements	Other	37,784	1,747,784	1,089,223	658,561	436,295
Total All Funds		\$ 26,419,873	\$ 301,931,044	\$ 188,091,559	\$ 113,839,485	\$ 28,281,263
Summary Total by Project Type						
Bridges		890,000	16,298,756	10,132,413	6,166,343	4,499,899
Drainage		500,000	5,994,079	3,965,899	2,028,180	645,309
Facility		3,052,206	152,537,690	74,044,622	78,493,068	9,417,223
Roads		21,977,667	127,100,519	99,948,625	27,151,894	13,718,833
Total All Project Types		\$ 26,419,873	\$ 301,931,044	\$ 188,091,559	\$ 113,839,485	\$ 28,281,263

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
ARPA									
Facility									
701604-26	Adult Residential / Work Release Renovation	Completed	ARPA	-	264,875	-	257,163	7,712	8/11/2023
703704-26	ADF Lock Replacement & Additional Cameras	Completed	ARPA	-	8,500,000	11,580	8,456,500	43,500	6/30/2024
703705-26	JDF Negative Pressure Room	Completed	ARPA	270,982	291,664	-	(9,040)	300,704	11/2/2023
703707-26	MCH Courthouse Remodel	Construction	ARPA	7,470,665	9,836,846	422,564	927,565	8,909,281	11/27/2024
703708-26	ADF Lock Retrofit, Camera Addition & Master Control Room	Construction	ARPA	-	11,506,891	6,647,560	7,852,067	3,654,824	11/30/2025
ARPA Total				7,741,647	30,400,276	7,081,704	17,484,255	12,916,021	



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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 in the *Balance Sheet* (pages 65) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 66 and 68) 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 69-76 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 67 and 68). 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 77-78 of this report.

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

- Fund balances for the governmental funds totaled \$384 million, an increase of \$120 million from September 2023. The following table depicts the financial position at September 30 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	September 30, 2024 Fund Balance	Change in Fund Balance
	\$ 161,383,736	\$ 71,665,172
Assistance	76,043,150	39,536,886
Public Building Commission	41,714,579	(580,109)
	5,390,525	-658,137
Debt Service	4,157,205	3,494
	95,456,342	10,396,287
	\$ 384,145,537	\$ 120,363,593

- Governmental funds revenues were \$439 million for the period ending September 30, 2024, an increase of \$16 million compared to September 30, 2023. Property tax revenue increased \$15 million. Investment revenue increased \$9 million as well. Charges for services increased \$6 million. Sales tax revenue increased \$1 million compared to September 30, 2023. Intergovernmental revenue decreased \$7 million from September 30, 2023.
- Governmental funds expenditures were \$323 million as of September 30, 2024, an increase of \$26 million from September 30, 2023. Capital outlay expenditures increased \$8 million. Health and Welfare expenditures increased \$8 million. General government expenditures increased \$6 million and public safety expenditures increased \$5 million. Debt decreased (\$2) million and culture and Recreation expenditures decreased (\$1) million compared to September 30, 2023.
- The unrestricted fund balances of the governmental funds totaled \$224 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 (\$0.6) million compared to September 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 \$5 million, all of which is restricted for the payment of debt service. Funding of debt service expenditures is primarily met through property taxes, special assessments and transfers from other funds.
- The fund balance of the Debt Proceeds Fund totaled \$4 million, with no change from September 2023.
- Net position of the Arena Fund totaled nearly \$129.2 million at September 30, 2024. Of this amount, \$127.4 million is invested in capital assets and \$1.8 million represents unrestricted net position.
- Net position of the Code Inspection & Enforcement Fund totaled nearly \$9.0 million at September 30, 2024. Of this amount, \$9.0 million represents unrestricted net position for this fund.
- Net position of the Internal Service Funds totaled \$45 million. Of this amount, \$12 million is invested in capital assets and \$33 million represents unrestricted net position.

(with comparative totals for September 30, 2023)

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SEDGWICK COUNTY, KANSAS

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

For the Twelve Months ended September 30, 2024

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

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund	Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds
							20242023
Revenues							
Property taxes	\$ 171,579,376	\$ -	\$ -	\$ 8,324,563	\$ -	\$ 40,386,593	\$ 220,290,532 \$ 205,334,055
Emergency telephone services taxes	-	-	-	-	-	2,823,546	\$ 2,740,808
Sales taxes	14,862,170	-	-	-	-	14,766,794	\$ 28,980,431
Special assessments	-	-	-	335,495	-	-	\$ 401,165
Other taxes	177,329	1,745	-	-	-	149,700	\$ 328,774 \$ 295,380
Intergovernmental	231,279	91,809,225	-	-	-	3,838,164	\$ 95,878,668 \$ 102,981,851
Charges for services	24,968,438	27,871,857	508,333	-	-	7,607,689	\$ 60,956,317 \$ 54,479,433
Uses of money and property	21,984,179	-	1,398,599	-	-	146,286	\$ 23,529,064 \$ 14,973,651
Fines and forfeits	44,619	1,535,861	-	-	-	-	\$ 1,580,480 \$ 1,309,874
Licenses and permits	23,251	-	-	-	-	37,205	\$ 60,456 \$ 6,211,987
Other	2,861,853	204,440	-	-	-	973,516	\$ 4,039,809 \$ 5,614,826
Total revenues	236,732,494	121,423,128	1,906,932	8,660,058	-	70,729,493	439,452,105423,323,461
Expenditures							
Current:							
General government	35,643,389	15,336,328	-	-	109,634	4,696,065	\$ 55,785,414 \$ 49,603,033
Public safety	102,372,233	10,116,462	-	-	-	19,319,877	\$ 131,808,572 \$ 126,797,923
Public works	2,578,883	5,568	-	-	-	8,916,912	\$ 11,501,363 \$ 10,574,561
Health and welfare	9,445,776	48,943,478	-	-	-	1,881,864	\$ 60,271,118 \$ 52,147,388
Cultural and recreation	9,997,158	-	-	-	-	46,297	\$ 10,043,455 \$ 11,364,496
Community Development	1,400,025	499,742	-	-	-	7,372,500	\$ 9,272,267 \$ 8,886,860
Debt service:							
Principal	-	-	660,000	8,540,000	-	366,420	\$ 9,566,420 \$ 2,005,442
Interest and fiscal charges	-	-	1,827,041	1,976,370	-	28,769	\$ 3,832,180 \$ 13,022,671
Capital outlay	-	-	-	-	-	31,135,962	\$ 22,808,170
Total expenditures	161,437,464	74,901,576	2,487,041	10,516,370	109,634	73,764,666	323,216,751297,210,544
Excess (deficiency) of revenues over (under) expenditures	75,295,030	46,521,552	(580,109)	(1,856,312)	(109,634)	(3,035,173)	116,235,354126,112,917
Other financing sources (uses)							
Transfers from other funds	7,000,000	15,334	-	1,198,175	-	12,953,282	\$ 21,166,791 \$ 10,201,757
Transfers to other funds	(10,629,858)	(7,000,000)	-	-	(3,942,326)	(49,329)	\$ (21,621,513) (10,504,419)
Proceeds from sale of bonds	-	-	-	-	4,055,454	4,055,454	\$ - \$ 474,808
Payment to refunded bond	-	-	-	-	-	527,507	\$ - \$ 527,507
Total other financing sources (uses)	(3,629,858)	(6,984,666)	-	1,198,175	113,128	13,431,460	4,128,239172,146
Net change in fund balances	71,665,172	39,536,886	(580,109)	(658,137)	3,494	10,396,287	\$ 120,363,593 \$ 126,285,063
Fund balances, beginning of year	89,718,564	36,506,264	42,294,688	6,048,662	4,153,711	85,060,055	\$ 263,781,944 \$ 208,845,254
Fund balances, end of period	\$ 161,383,736	\$ 76,043,150	\$ 41,714,579	\$ 5,390,525	\$ 4,157,205	\$ 95,456,342	\$ 384,145,537 \$ 335,130,317



SEDGWICK COUNTY, KANSAS

Statement of Net Position Proprietary Funds September 30, 2024

	Business-type Activities			Governmental
	Enterprise Funds			Activities
	Arena Fund	Code Inspection & Enforcement Fund	Total Enterprise Funds	Internal Service Funds
<u>Assets</u>				
Current assets:				
Cash, including investments	\$ 1,742,254	\$ 9,040,922	\$ 10,783,176	\$ 35,355,957
Accounts receivable	120,003	42	\$ 120,045	4,189
Prepays	-	-	\$ -	304,000
Inventories, at cost	-	-	\$ -	325,326
Total current assets	1,862,257	9,040,964	10,903,221	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	-
Machinery and equipment	12,988,564	-	12,988,564	8,319,354
Construction in progress	1,795,248	-	1,795,248	39,098,133
Less accumulated depreciation	(74,016,624)	-	(74,016,624)	(35,708,742)
Total capital assets (net of accumulated depreciation)	127,375,499	-	127,375,499	11,749,325
Total assets	129,237,756	\$ 9,040,964	\$ 138,278,720	47,899,391
<u>Liabilities</u>				
Current liabilities:				
Accounts payable	-	\$ 34,936	\$ 34,936	2,936,587
Estimated claims costs payable	-	-	\$ -	3,395,800
Total current liabilities	-	34,936	34,936	3,403,726
Noncurrent liabilities:				
Estimated claims costs payable	-	-	-	627,300
Total liabilities	-	34,936	34,936	4,031,026
			-	
<u>Net position</u>				
Investment in capital assets	127,375,499	-	127,375,499	11,909,919
Restricted for capital improvements and operations	-	34,936	34,936	-
Unrestricted	1,862,257	8,971,092	10,833,349	28,932,291
Total net position	129,237,756	9,006,028	138,243,784	45,516,366
Total liabilities and net position	\$ 129,237,756	\$ 9,040,964	\$ 138,278,720	\$ 49,547,392



SEDGWICK COUNTY, KANSAS

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

	Business-type Activities Enterprise Funds			Governmental Activities
	Arena Fund	Code Inspection & Enforcement Fund	Total Enterprise Funds	Internal Service Funds
Operating revenues:				
Charges for services	\$ 295,000	\$ 84,726	\$ 379,726	\$ 35,193,652
Other revenue	135,000	98	135,098	3,199,937
Total operating revenues	430,000	84,824	514,824	38,393,589
Operating expenses:				
Salaries and benefits	-	2,684,600	2,684,600	1,353,565
Contractual services	243,000	2,821,081	3,064,081	5,292,606
Utilities	-	36,697	36,697	51,459
Supplies and fuel	-	24,989	24,989	2,335,749
Administrative charges	-	-	-	190,771
Depreciation expense	4,518,989	-	4,518,989	3,095,763
Claims expense	-	-	-	28,724,635
Other expense	-	-	-	160,407
Total operating expenses	4,761,989	5,567,367	10,329,356	41,204,955
Operating loss	(4,331,989)	(5,482,543)	(9,814,532)	(2,811,366)
Nonoperating revenues:				
Misc non-business licenses/permits	-	6,406,111	-	-
Total nonoperating revenues	-	6,406,111	-	-
Income gain before transfers	(4,331,989)	923,568	(3,408,421)	(2,811,366)
Transfers:				
Transfers from other funds	454,724	-	454,724	-
Change in net position	(3,877,265)	923,568	(2,953,697)	(2,811,366)
Net position, beginning of year	133,115,021	8,082,460	141,197,481	38,185,640
Net position, end of period	\$ 129,237,756	\$ 9,006,028	\$ 138,243,784	\$ 45,516,365



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Governmental Funds

September 30, 2024

(with comparative totals for September 30, 2023)

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals	
				2024	2023
Assets:					
Cash, including investments	\$ 43,968,005	\$ 25,790	\$ 53,318,066	\$ 97,311,861	\$ 91,374,836
Accounts receivable	1,640	-	-	1,640	\$ 1,559
Property tax receivable	454,103	-	-	454,103	\$ 275,353
Sales tax receivable	-	-	3,485,743	3,485,743	\$ 3,744,868
Inventories, at cost	450,011	-	-	450,011	450,011
Total assets	\$ 44,873,759	\$ 25,790	\$ 56,803,809	\$ 101,703,358	\$ 95,846,627
Liabilities:					
Accounts payable	175,046	-	4,755,409	4,930,455	1,278,773
Due to other funds	-	-	779,470	779,470	796,079
Advance payable	-	-	-	-	1,404,987
Due to other entities	82,988	-	-	82,988	65,000
Total liabilities	258,034	-	5,534,879	5,792,913	3,544,839
Deferred Inflows of Resources:					
Deferred property tax revenue	454,103	-	-	454,103	275,353
Unavailable revenue - accounts receivable	-	-	-	-	-
Total deferred inflows of resources	454,103	-	-	454,103	275,353
Fund balances:					
Nonspendable:					
Inventories	\$ 450,011	\$ -	\$ -	\$ 450,011	\$ 450,011
Restricted:					
General Government	4,084,927	-	-	4,084,927	\$ 3,940,436
Debt Service	-	25,790	-	25,790	\$ 25,790
Public Safety	24,080,062	-	-	24,080,062	\$ 21,315,456
Public Works	7,421,744	-	-	7,421,744	\$ 7,042,266
Health and Welfare	2,289,962	-	-	2,289,962	\$ 2,584,796
Culture and Recreation	127,480	-	-	127,480	\$ 124,821
Community Development	2,861,496	-	-	2,861,496	\$ 2,465,594
Capital Outlay	-	-	27,003,442	27,003,442	\$ 24,783,525
Committed:					
Capital Outlay	-	-	7,926,526	7,926,526	\$ 11,277,665
Assigned:					
Public Works	-	-	-	-	\$ 87,887
Public Safety	2,845,940	-	-	2,845,940	\$ 7,238,508
Capital Outlay	-	-	17,118,432	17,118,432	\$ 11,485,789
Unassigned	-	-	(779,470)	(779,470)	(796,079)
Total fund balance	44,161,622	25,790	51,268,930	95,456,342	92,026,465
Total liabilities, deferred inflows of resources and fund balances	\$ 44,873,759	\$ 25,790	\$ 56,803,809	\$ 101,703,358	\$ 95,846,657



SEDGWICK COUNTY, KANSAS

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

	Wichita State									
	University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services	Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
Assets:										
Cash, including investments	\$ 2,861,496	\$ 23,416	\$ 2,846,428	\$ 2,154,643	\$ 4,687,193	\$ -	\$ 2,824,426	\$ 134,286	\$ 6,372,757	\$ 2,504,925
Due from other agencies	-	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	1,589	-	51	-	-	-
Property tax receivable	34,856	-	-	10,775	21,473	-	-	-	-	-
Inventories, at cost	-	-	450,011	-	-	-	-	-	-	-
Total assets	\$ 2,896,352	\$ 23,416	\$ 3,296,439	\$ 2,165,418	\$ 4,710,255	\$ -	\$ 2,824,477	\$ 134,286	\$ 6,372,757	\$ 2,504,925
Liabilities:										
Accounts payable	-	-	-	56,661	1,069	-	7,946	6,806	4,290	45
Due to other entities	-	-	488	-	82,500	-	-	-	-	-
Total liabilities	-	-	488	56,661	83,569	-	7,946	6,806	4,290	45
Deferred inflows of Resources:										
Deferred property tax revenue	34,856	-	-	10,775	21,473	-	-	-	-	-
Total deferred inflows of resources	34,856	-	-	10,775	21,473	-	-	-	-	-
Fund balances:										
Nonspendable:										
Inventories	\$ -	\$ -	\$ 450,011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	4,605,213	-	2,816,531	-	6,368,467	2,504,880
Health and Welfare	-	23,416	-	2,097,982	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	127,480	-	-
Community Development	2,861,496	-	-	-	-	-	-	-	-	-
Committed:										
Public Safety	-	-	-	-	-	-	-	-	-	-
Assigned:										
Public Works	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	2,845,940	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balance	2,861,496	23,416	3,295,951	2,097,982	4,605,213	-	2,816,531	127,480	6,368,467	2,504,880
Total liabilities, deferred inflows of resources and fund balances	\$ 2,896,352	\$ 23,416	\$ 3,296,439	\$ 2,165,418	\$ 4,710,255	\$ -	\$ 2,824,477	\$ 134,286	\$ 6,372,757	\$ 2,504,925

(Continued)



SEDGWICK COUNTY, KANSAS

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

	Special Alcohol and Drug Programs	Court				Prosecuting Attorney Training	Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
		Auto License	Alcohol/Drug Safety Action Program							2024	2023
Assets											
Cash, including investments	\$ 168,564	\$ 2,153,069	\$ 188,552	\$ 46,199	\$ 1,951,208	\$ 15,012,368	\$ 38,475	\$ 43,968,005	\$ 44,975,317		
Due from other agencies	-	-	-	-	-	-	-	-	-		
Accounts receivable	-	-	-	-	-	-	-	1,640	\$ 1,559		
Property tax receivable	-	-	-	-	-	386,999	-	454,103	\$ 275,353		
Inventories, at cost	-	-	-	-	-	-	-	450,011	\$ 450,011		
Total assets	\$ 168,564	\$ 2,153,069	\$ 188,552	\$ 46,199	\$ 1,951,208	\$ 15,399,367	\$ 38,475	\$ 44,873,759	\$ 45,702,240		
Liabilities:											
Accounts payable	-	3,852	-	-	15,498	78,879	-	175,046	\$ 112,142		
Due to other entities	-	-	-	-	-	-	-	82,988	65,000		
Total liabilities	-	3,852	-	-	15,498	78,879	-	258,034	177,142		
Deferred Inflows of Resources:											
Deferred property tax revenue	-	-	-	-	-	386,999	-	454,103	\$ 275,353		
Total deferred inflows of resources	-	-	-	-	-	386,999	-	454,103	275,353		
Fund balances:											
Nonspendable:											
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,011	\$ 450,011		
Restricted:											
General Government	-	2,149,217	-	-	1,935,710	-	-	4,084,927	\$ 3,940,436		
Public Safety	-	-	188,552	46,199	-	14,933,489	38,475	24,080,062	\$ 21,315,456		
Public Works	-	-	-	-	-	-	-	7,421,744	\$ 7,042,266		
Health and Welfare	168,564	-	-	-	-	-	-	2,289,962	\$ 2,584,796		
Culture and Recreation	-	-	-	-	-	-	-	127,480	\$ 124,821		
Community Development	-	-	-	-	-	-	-	2,861,496	\$ 2,465,594		
Committed:											
Public Safety	-	-	-	-	-	-	-	-	\$ -		
Assigned:											
Public Works	-	-	-	-	-	-	-	-	\$ 87,887		
Public Safety	-	-	-	-	-	-	-	2,845,940	\$ 7,238,508		
Unassigned	-	-	-	-	-	-	-	-	\$ -		
Total fund balance	168,564	2,149,217	188,552	46,199	1,935,710	14,933,489	38,475	44,161,622	45,249,775		
Total liabilities, deferred inflows of resources and fund balances	\$ 168,564	\$ 2,153,069	\$ 188,552	\$ 46,199	\$ 1,951,208	\$ 15,399,367	\$ 38,475	\$ 44,873,759	\$ 45,702,270		



SEDGWICK COUNTY, KANSAS

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

	Building and Equipment	Street, Bridge and Other	Sales Tax		Road and Bridge Equipment	Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
			Road and Bridge							2024	2023
Assets											
Cash, including investments	\$ -	\$ 3,240	\$ 26,260,969	\$ -	\$ 29,014	\$ 8,582,902	\$ 14,607,823	\$ 3,834,118	\$	\$ 53,318,066	\$ 46,373,729
Sales tax receivable	-	-	3,485,743	-	-	-	-	-	-	3,485,743	3,744,868
Total assets	\$ -	\$ 3,240	\$ 29,746,712	\$ -	\$ 29,014	\$ 8,582,902	\$ 14,607,823	\$ 3,834,118	\$	\$ 56,803,809	\$ 50,118,597
Liabilities:											
Accounts payable		-	2,743,270	-	-	659,616	1,352,523			4,755,409	1,166,631
Due to other funds	779,470	-	-	-	-	-	-	-	-	779,470	796,079
Advance payable	-	-	-	-	-	-	-	-	-	-	1,404,987
Total liabilities	779,470	-	2,743,270	-	-	659,616	1,352,523	-	-	5,534,879	3,367,697
Fund balances:											
Restricted:											
Capital Outlay	\$ -	\$ -	\$ 27,003,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,003,442	24,783,525
Committed:											
Capital Outlay	-	3,240	-	-	-	7,923,286	-	-	-	7,926,526	11,277,665
Assigned:											
Capital Outlay	-	-	-	-	29,014	-	13,255,300	3,834,118		17,118,432	11,485,789
Unassigned	(779,470)	-	-	-	-	-	-	-	-	(779,470)	(796,079)
Total fund balance	(779,470)	3,240	27,003,442	-	29,014	7,923,286	13,255,300	3,834,118		51,268,930	46,750,900
Total liabilities and fund balances	\$ -	\$ 3,240	\$ 29,746,712	\$ -	\$ 29,014	\$ 8,582,902	\$ 14,607,823	\$ 3,834,118	\$	\$ 56,803,809	\$ 50,118,597



SEDGWICK COUNTY, KANSAS

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

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals	
				2024	2023
Revenues					
Property taxes	\$ 40,386,593	\$ -	\$ -	\$ 40,386,593	\$ 37,412,963
Emergency telephone services taxes	2,823,546	-	-	2,823,546	\$ 2,740,808
Sales taxes	-	-	14,766,794	14,766,794	\$ 11,890,636
Special assessments	-	-	-	-	\$ -
Other taxes	149,700	-	-	149,700	\$ 145,273
Intergovernmental	3,688,175	-	150,000	3,838,175	\$ 4,109,462
Charges for services	7,607,689	-	-	7,607,689	\$ 7,685,573
Uses of money and property	146,286	-	-	146,286	\$ 107,313
Licenses and permits	37,205	-	-	37,205	\$ 25,343
Other	510,021	-	463,484	973,505	2,357,447
Total revenues	55,349,215	-	15,380,278	70,729,493	66,474,818
Expenditures					
Current:					
General government	4,696,065	-	-	4,696,065	\$ 4,530,351
Public safety	19,319,877	-	-	19,319,877	\$ 19,824,964
Public works	8,916,912	-	-	8,916,912	\$ 8,213,033
Health and welfare	1,881,864	-	-	1,881,864	\$ 2,380,921
Culture and recreation	46,297	-	-	46,297	\$ 14,762
Community Development	7,372,500	-	-	7,372,500	\$ 6,981,718
Debt service:					\$ -
Principal	366,420	-	-	366,420	\$ 351,697
Interest and fiscal charges	28,769	-	-	28,769	\$ 29,537
Capital outlay	-	-	31,135,962	31,135,962	22,808,170
Total expenditures	42,628,704	-	31,135,962	73,764,666	65,135,153
Excess (deficiency) of revenues over (under) expenditures	12,720,511	-	(15,755,684)	(3,035,173)	1,339,665
Other financing sources (uses)					
Transfers from other funds	-	-	12,953,282	12,953,282	8,034,048
Transfers to other funds	-	-	(49,329)	(49,329)	(280,718)
Proceeds from capital lease	-	-	527,507	527,507	474,808
Total other financing sources (uses)	-	-	13,431,460	13,431,460	8,228,138
Net change in fund balances	12,720,511	-	(2,324,224)	10,396,287	9,567,803
Fund balances, beginning of year	31,441,111	25,790	53,593,154	85,060,055	82,458,662
Fund balances, end of period	\$ 44,161,622	\$ 25,790	\$ 51,268,930	\$ 95,456,342	\$ 92,026,465



SEDGWICK COUNTY, KANSAS

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

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services	Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
Revenues										
Property taxes	\$ 10,224,496	-	\$ -	\$ 2,621,344	\$ 5,052,889	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-	-	-	-	-	2,823,546	-
Other taxes	-	-	-	-	-	-	-	58,529	-	-
Intergovernmental	-	-	-	-	3,652,825	-	-	-	-	-
Charges for services	-	-	-	13,441	-	-	2,158,064	-	-	783,762
Uses of money and property	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	10,950	-	17,430	-	-	-
Other	-	-	11	1,649	59,397	-	-	-	-	-
Total revenues	10,224,496	-	11	2,636,434	8,776,061	-	2,175,494	58,529	2,823,546	783,762
Expenditures										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	2,607	-	-	-	2,054,886	653,090
Public works	-	-	-	-	7,519,065	-	1,397,847	-	-	-
Health and welfare	-	-	-	1,881,864	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	46,297	-	-
Community Development	7,372,500	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	7,372,500	-	-	1,881,864	7,521,672	-	1,397,847	46,297	2,054,886	653,090
Excess (deficiency) of revenues over (under) expenditures	2,851,996	-	11	754,570	1,254,389	-	777,647	12,232	768,660	130,672
Other financing (uses)										
Transfers to other funds	-	-	-	-	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	2,851,996	-	11	754,570	1,254,389	-	777,647	12,232	768,660	130,672
Fund balances, beginning of year	9,500	23,416	3,295,940	1,343,412	3,350,824	-	2,038,884	115,248	5,599,807	2,374,208
Fund balances, end of period	\$ 2,861,496	\$ 23,416	\$ 3,295,951	\$ 2,097,982	\$ 4,605,213	\$ -	\$ 2,816,531	\$ 127,480	\$ 6,368,467	\$ 2,504,880



SEDGWICK COUNTY, KANSAS

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

Normal Major Special Revenue Funds

For the Twelve Months ended September 30, 2024

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

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training	Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals
								2024
								2023
Revenues								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,487,864	\$ -	\$ 40,386,593
Emergency telephone services taxes	-	-	-	-	-	-	-	2,823,546
Other taxes	91,171	-	-	-	-	-	-	149,700
Intergovernmental	-	35,350	-	-	-	-	-	3,688,175
Charges for services	-	3,824,937	-	31,039	629,094	167,352	-	7,607,689
Uses of money and property	-	73,413	-	-	70,624	-	2,249	146,286
Licenses and permits	-	-	-	-	-	8,825	-	37,205
Other	-	-	-	-	-	448,964	-	510,021
Total revenues	91,171	3,933,700	-	31,039	699,718	23,113,005	2,249	55,349,215
Expenditures								
Current:								
General government	-	4,106,755	-	-	586,620	2,690	-	4,696,065
Public safety	-	-	-	21,386	-	16,587,908	-	19,319,877
Public works	-	-	-	-	-	-	-	8,916,912
Health and welfare	-	-	-	-	-	-	-	1,881,864
Culture and recreation	-	-	-	-	-	-	-	46,297
Community Development	-	-	-	-	-	-	-	7,372,500
Capital outlay	-	-	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	366,420	-	366,420
Interest	-	-	-	-	-	28,769	-	28,769
Total expenditures	-	4,106,755	-	21,386	586,620	16,985,787	-	42,628,704
Excess (deficiency) of revenues over (under) expenditures	91,171	(173,055)	-	9,653	113,098	6,127,218	2,249	12,720,511
Other financing (uses)								
Transfers to other funds	-	-	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	91,171	(173,055)	-	9,653	113,098	6,127,218	2,249	12,720,511
Fund balances, beginning of year	77,393	2,322,272	188,552	36,546	1,822,612	8,806,271	36,226	31,441,111
Fund balances, end of period	168,564	2,149,217	188,552	46,199	1,935,710	14,933,489	38,475	44,161,622

SEDGWICK COUNTY, KANSAS

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

	Building and Equipment	Street, Bridge and Other	Sales Tax		Road and Bridge Equipment	Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
			Road and Bridge							2024	2023
Revenues											
Sales taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Intergovernmental	-	-	14,766,794	150,000	-	-	-	-	-	14,766,794	\$ 11,890,636
Charges for services	-	-	-	-	-	-	-	-	-	150,000	\$ 432,518
Other revenue	-	-	-	-	-	-	-	-	-	39,118	\$ 39,118
			373	-	-	-	378,330	84,781	-	463,484	2,282,080
Total revenues	-	-	14,917,167	-	-	-	378,330	84,781	-	15,380,278	14,644,352
Expenditures											
Capital outlay	-	-	14,831,660	-	-	-	12,346,938	3,119,660	837,704	31,135,962	22,808,170
Total expenditures	-	-	14,831,660	-	-	-	12,346,938	3,119,660	837,704	31,135,962	22,808,170
(Deficiency) of revenues (under) expenditures	-	-	85,507	-	-	-	(11,968,608)	(3,034,879)	(837,704)	(15,755,684)	(8,163,818)
Other financing sources (uses)											
Transfers from other funds	-	-	1,750,866	-	-	-	11,035,689	166,727	-	12,953,282	8,034,048
Transfers to other funds	-	-	-	-	-	-	-	(49,329)	-	(49,329)	(140,474)
Proceeds from capital lease	-	-	-	-	-	-	-	-	527,507	527,507	474,808
Total other financing sources (uses)	-	-	1,750,866	-	-	-	11,035,689	117,398	527,507	13,431,460	8,368,382
Net change in fund balances	-	-	1,836,373	-	-	-	(932,919)	(2,917,481)	(310,197)	(2,324,224)	204,564
Fund balances (deficits), beginning of year	(779,470)	3,240	25,167,069	-	-	29,014	8,856,205	16,172,781	4,144,315	53,593,154	46,546,336
Fund balances (deficits), end of period	\$ (779,470)	\$ 3,240	\$ 27,003,442	\$ -	\$ -	\$ 29,014	\$ 7,923,286	\$ 13,255,300	\$ 3,834,118	\$ 51,268,930	\$ 46,750,900



SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position Internal Service Funds

September 30, 2024
(with comparative totals for September 30, 2023)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve	Risk Management Reserve	Totals
					2024 2023
Assets					
Current assets:					
Cash, including investments	\$ 13,058,705	\$ 15,259,270	\$ 7,037,982	\$ -	\$ 35,355,957 \$ 31,622,305
Accounts receivable	2,012	-	-	2,177	4,189 \$ 511
Prepays	-	304,000	-	-	304,000 \$ 304,000
Inventories, at cost	325,326	-	-	-	325,326 \$ 352,506
Total current assets	13,386,043	15,563,270	7,037,982	2,177	35,989,472 32,279,322
Noncurrent assets:					
Capital assets:					
Land	40,580	-	-	-	40,580 40,580
Construction in Progress	-	-	-	-	- -
Buildings and improvements	8,319,354	-	-	-	8,319,354 8,319,354
Machinery and equipment	39,098,133	-	-	-	39,098,133 37,227,521
Right-to-use asset-Subscriptions	-	-	-	160,594	160,594
Less accumulated depreciation	(35,659,329)	-	-	(49,413)	(35,708,742) (35,361,383)
Total capital assets (net of accumulated depreciation)	11,798,738	-	-	111,181	11,909,919 10,226,072
Total assets	25,184,781	15,563,270	7,037,982	113,358	47,899,391 42,505,394
Liabilities					
Current liabilities:					
Accounts payable	13,228	-	90	2,923,269	2,936,587 1,554,896
Estimated claims costs payable	-	2,400,000	995,800	-	3,395,800 3,376,600
Subscription liabilities	-	-	-	97,494	97,494
Total current liabilities	13,228	2,400,000	995,890	3,020,763	6,332,387 4,931,496
Noncurrent liabilities:					
Estimated claims costs payable	-	-	627,300	-	627,300 506,400
Total liabilities	13,228	2,400,000	1,623,190	3,020,763	6,959,687 5,437,896
Net position					
Investment in capital assets	11,798,738	-	-	111,181	11,909,919 10,226,072
Unrestricted	13,372,815	13,163,270	5,414,792	(3,018,586)	28,932,291 26,841,426
Total net position	25,171,553	13,163,270	5,414,792	(2,907,405)	40,842,210 37,067,498
Total liabilities and net position	\$ 25,184,781	\$ 15,563,270	\$ 7,037,982	\$ 113,358	\$ 47,801,897 \$ 42,505,394



SEDGWICK COUNTY, KANSAS

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

For the Twelve Months ended September 30, 2024
(with comparative totals for the twelve months ended September 30, 2023)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve	Risk Management Reserve	Totals	
					2024	2023
Operating revenues:						
Charges for services	\$ 6,166,426	\$ 27,278,943	\$ 1,748,283	\$ -	\$ 35,193,652	\$ 32,105,093
Other revenue	197,278	2,576,792	2,421	423,446	3,199,937	2,756,685
Total operating revenues	6,363,704	29,855,735	1,750,704	423,446	38,393,589	34,861,778
Operating expenses:						
Salaries and benefits	919,908	108,849	120,656	204,152	1,353,565	1,186,954
Contractual services	344,816	1,126,780	57,656	3,763,354	5,292,606	4,443,481
Utilities	51,459	-	-	-	51,459	47,742
Supplies and fuel	2,292,064	-	34,143	9,542	2,335,749	2,785,068
Administrative charges	190,771	-	-	-	190,771	185,584
Depreciation	3,095,763	-	-	-	3,095,763	1,839,862
Claims expense	-	27,646,653	725,691	352,291	28,724,635	27,224,937
Other	160,407	-	-	-	160,407	89,748
Total operating expenses	7,055,188	28,882,282	938,146	4,329,339	41,204,955	37,803,376
Operating gain (loss)	(691,484)	973,453	812,558	(3,905,893)	(2,811,366)	(2,941,598)
Nonoperating revenues:						
Gain on sale of assets	-	-	-	-	-	124,248
Total nonoperating revenues	-	-	-	-	-	124,248
Income gain (loss) before transfers	(691,484)	973,453	812,558	(3,905,893)	(2,811,366)	(2,817,350)
Change in net position	(691,484)	973,453	812,558	(3,905,893)	(2,811,366)	(2,817,350)
Net position, beginning of year	25,863,037	12,189,817	4,602,234	998,488	43,653,576	39,884,848
Net position, end of period	\$ 25,171,553	\$ 13,163,270	\$ 5,414,792	\$ (2,907,405)	\$ 40,842,210	\$ 37,067,498

