



2025 SEDGWICK COUNTY QUARTERLY FINANCIAL REPORT

For the Six Months Ending June 30, 2025

DIVISION OF FINANCE

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

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

SEDGWICKCOUNTY.ORG



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Executive Summary

At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first half of 2025, ending June 30, 2025. 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).

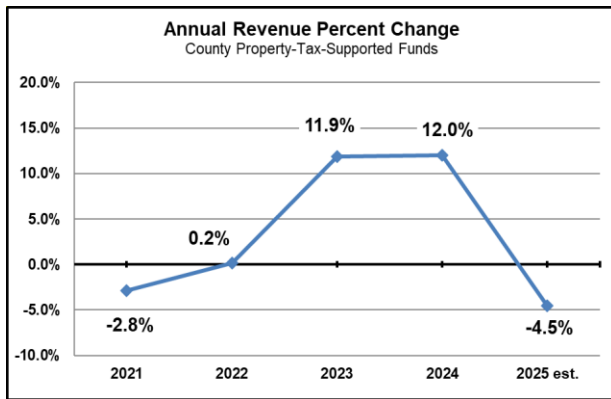
When reporting financial status, the County typically aggregates information into one of several possible groupings: the General Fund, property-tax-supported funds, other operating funds, or all operating funds. The General Fund is the County's primary operating fund and accounts for County services 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 2025 Sedgwick County budget of \$593.6 million was presented as the economy continues in an unpredictable period, with various economic indicators in flux and seemingly contradictory at times. In light of the economic challenges facing County government and taxpayers, the Sedgwick County Board of County Commissioners identified some key priorities as part of the County's 2025 budget process: address workforce shortages with compensation adjustments to preserve service levels while reducing the property tax rate.

The 2025 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 2025 budget is based on the evaluation of services and additional funding requests, along with the goals and priorities identified by the BOCC with a focus on continued implementation of the multi-year compensation strategy. Funding for increased costs of doing business were added, as well as the strategic addition of positions for departments including the Division of Human Resources, Emergency Communications, Sedgwick County Fire District 1, Emergency Medical Services (EMS), District Attorney, and COMCARE, funding for a comprehensive community-wide survey, and for juror fee increases.

This quarterly report provides an analysis of financial trends through the first half of 2025 compared to the same timeframe in 2024. Increased revenues over 2024 were recorded in several categories including current property taxes, reimbursements, charges for services, uses of money and property, local retail sales and use taxes, miscellaneous revenue, back property taxes, and motor vehicle taxes. Expenditures increased in personnel, contractals, commodities, debt payments, and capital improvements. Increases in expenditures were partially offset by decreases in transfers out and equipment. These changes are explained within this report.



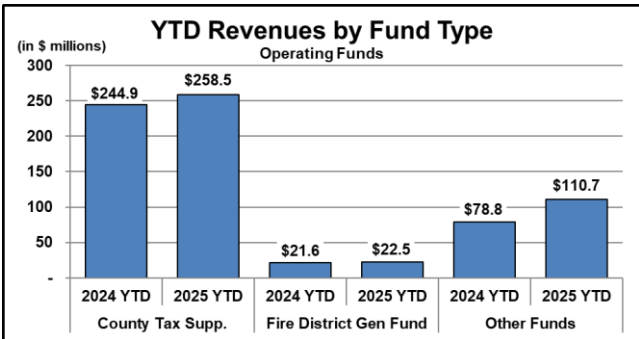
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2024.

- **Revenues totaled \$258.5 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$13.6 million (5.6 percent) compared to the first half of 2024. Because of unique, one-time revenues to the General Fund in 2024, projections for 2025 show a return to more typical levels.
- **Expenditures totaled \$161.1 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$9.7 million (6.4 percent) compared to the first half of 2024.
- **For all County property-tax-supported funds (excluding Fire District 1), ending fund balance is anticipated to decrease by \$1.2 million.** The year-end General Fund balance is anticipated to decrease by \$1.1 million (1.1 percent), primarily due to one-time planned expenses such as the Ruffin lease and addressing the District Court backlog utilizing previously received ARPA revenues.

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

Revenue Highlights:

Revenue collections for all operating funds through the first half of 2025 increased 13.5 percent (\$47.3 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased \$13.6 million (5.6 percent) compared to the first half of 2024.



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

County property-tax-supported funds increased \$13.6 million (5.6 percent) compared to the first half of 2024. The most significant increases occurred in current property taxes (\$13.4 million), reimbursements (\$1.8 million), charges for services (\$1.7 million), uses of money and property (\$1.2 million), local retail sales and use taxes (\$0.9 million), miscellaneous revenue (\$0.8 million), back property taxes (\$0.5 million), and motor vehicle taxes (\$0.3 million). The increase in current property taxes is due to an increase in assessed valuation of 8.1 percent (\$13.4 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 reimbursements (\$1.8 million) is due to an increase in administrative reimbursements (\$2.1 million) collected by the Division of Finance compared to the same period in 2024. The increase in reimbursements was offset by a decrease in miscellaneous reimbursements (\$0.3 million) collected by the Elections Office for the presidential primary election in 2024 (\$0.2 million) and the County Manager’s office for Wichita State University (WSU) for intern salaries (\$0.1 million).

The increase in charges for services (\$1.7 million) is due to an increase in prisoner housing/care (\$1.0 million) collected by the Sheriff’s Office due to an increase in inmate population and an increase in insurance fees (\$0.5 million), Medicare fees (\$0.1 million), and Setoff Program fees (\$0.1 million)

collected by Emergency Medical Services (EMS). There was also an increase recorded in officer fees (\$0.3 million) collected by the Register of Deeds as a result of an increase of 25.5 percent in number and length of documents processed in the first half of 2025 compared to 2024. The increase in charges for services was offset by a decrease in prisoner competency fees (\$0.2 million) collected by the Sheriff’s Office due to a law that passed in 2023 (Senate Bill 228) that provides reimbursement for fees for housing prisoners who are awaiting competency hearings, Medicaid fees (\$0.1 million) collected by EMS, and Heritage Trust fund fees (\$0.1 million) collected by the Register of Deeds due to the timing of revenue received in the first half of 2025 compared to the same time period in 2024. The increase in uses of money and property (\$1.2 million) is due to an increase in investment income (\$0.7 million), penalties and interest on back taxes (\$0.5 million), and interest on current taxes (\$0.1 million) collected by the Division of Finance. The increase was offset by a decrease in District Court investment income (\$0.1 million). The increase in local retail sales and use taxes (\$0.9 million) is due to improved economic activity, as well as activity generated by Rounds 1 and 2 of the National Collegiate Athletic Association (NCAA) Men’s Basketball Tournament at INTRUST Bank Arena in March. The increase in miscellaneous revenue (\$0.8 million) is primarily due to the sale of the Sheriff’s airplane (\$0.4 million), revenue collected by the Elections Office (\$0.1 million) for multiple school bond elections within the County, and fees collected by the District Court (\$0.1 million). The increase in miscellaneous revenue also includes an increase in refunds (\$0.2 million) from the City of Wichita for flood control. The increase in back property taxes (\$0.5 million) is due to an increase in collection of delinquent taxes. The increase in motor vehicle taxes (\$0.3 million) is due to an increase in motor vehicle registrations for the first half of 2025 compared to the same period in 2024.

The increases were partially offset by a decrease in other revenue (\$7.0 million) and intergovernmental revenue (\$0.1 million). The decrease in other revenue (\$7.0 million) is due to a decrease in transfers in for the Sheriff’s Office due to American Rescue Plan Act (ARPA) revenue replacement. The decrease in intergovernmental revenue (\$0.1 million) is due to the timing of State revenue collected by COMCARE from the Kansas Department of Aging and Disabilities (KDADS).



Fire District 1 revenue comes primarily from property taxes. Through the first half of 2025, revenue collections increased \$0.9 million (4.0 percent) when compared to the first half of 2024.

All other County operating fund revenue (grants, internal service funds, and non-property-tax special revenue funds) increased \$31.9 million (40.5 percent) in the first half of 2025 compared to the same timeframe in 2024. The most significant increases occurred in intergovernmental revenue in non-property-tax-supported funds (\$27.1 million), charges for services in non-property-tax-supported funds (\$4.3 million), charges for services in enterprise and internal service funds (\$0.9 million), other revenue in non-property-tax-supported funds (\$0.4 million), other revenue in enterprise and internal service funds (\$0.2 million), miscellaneous revenue in enterprise and internal service funds (\$0.2 million), licenses and permits in enterprise and internal service funds (\$0.1 million), and tax revenue in non-property-tax-supported funds (\$0.1 million).

The increase in intergovernmental revenue in non-property-tax-supported funds (\$27.1 million) is due to an increase in Federal revenue (\$15.7 million) primarily due to Federal-State pass-through miscellaneous revenue (\$15.7 million) collected by the Division of Finance for the State Mental Health Hospital. There was also an increase in State revenue (\$11.5 million) from KDADS (\$8.2 million) collected by the Department of Aging and Disabilities (\$2.3 million) and COMCARE (\$1.3 million) due to the timing of revenue received, and the Division of Finance (\$4.6 million) for the State Mental Health Hospital. There was also an increase in State revenue from the Kansas Department of Health and Environment (KDHE) collected by the Division of Finance (\$2.5 million) for an agreement for testing associated with environmentally at-risk areas and the Health Department (\$0.4 million) due the timing of reimbursements received for health services, an increase in State revenue collected by the Department of Corrections for enhancements to salaries for Kansas Department of Corrections (KDOC) employees (\$0.4 million), and an increase in alcohol and drug abuse services (ADAS) funds (\$0.1 million) collected by COMCARE to treat substance use disorder.

The increase in State revenue was offset by a decrease in KDOC revenue (\$0.1 million) due to the

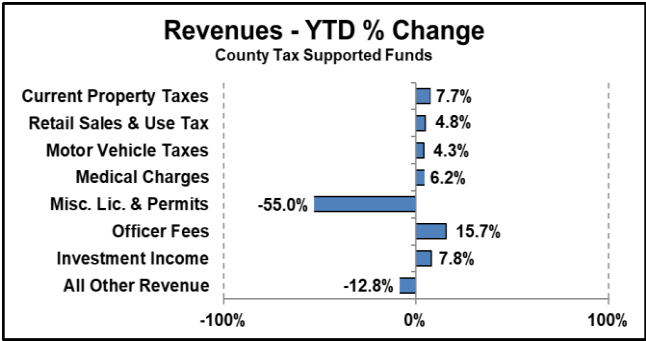
timing of reimbursements received by the Department of Corrections. The increase in intergovernmental revenue in non-property-tax-supported funds was offset by a decrease in local government revenue (\$0.1 million) for reimbursement from the City of Wichita for the Integrated Care Team (ICT-1). The increase in charges for services in non-property-tax-supported funds (\$4.3 million) is primarily due to an increase in COMCARE Prospective Payment System (PPS-1) for daily reimbursement of Medicaid fees (\$3.4 million) received in the first half of 2025 compared to the same timeframe in 2024, an increase in private foundations revenue (\$0.7 million) collected by Finance from the Kansas Health Foundation (KHF) for a funding match agreement, an increase in insurance fees (\$0.1 million) collected by COMCARE for mental health services, and an increase in collections in the Solid Waste Fund (\$0.1 million).

The increase in charges for services in enterprise and internal service funds (\$0.9 million) is due to an increase in registration fees (\$0.2 million) for workers' compensation collected by Risk Management, event facility fees (\$0.2 million) and arena profit sharing (\$0.1 million) collected from INTRUST Bank Arena, miscellaneous charges for services (\$0.2 million) for first quarter workers' compensation charges, and plan fees (\$0.1 million) collected by MABCD. The increase in other revenue in non-property-tax-supported funds (\$0.4 million) is due to a transfer in – grant match by Budgeted Transfers for the Health Department (\$0.2 million), environmentally at-risk testing match (\$0.1 million), and Emergency Communications for the Local Safety and Security Equipment (LSSE) grant (\$0.1 million).

The increase in other revenue in enterprise and internal service funds (\$0.2 million) is due to transfer in-capital projects for INTRUST Bank Arena facility fee revenue annual transfer. The increase in miscellaneous revenue in enterprise and internal service funds (\$0.2 million) is due to refunds (\$0.1 million) collected by Human Resources for employee prescription rebates in the health fund and auction proceeds (\$0.1 million) collected by Fleet for the sale of County vehicles. The increase in licenses and permits in enterprise and internal service funds (\$0.1 million) is due to MABCD moving out of the General Fund into the new Code Inspection and Enforcement Fund in

2024. The increase in tax revenue in non-property-tax-supported funds (\$0.1 million) is due to an increase in revenue from the 911 phone tax collected by Emergency Communications.

The increases were offset by a decrease in reimbursements in enterprise and internal service funds (\$0.3 million) and fines and forfeitures in non-property-tax-supported funds (\$0.1 million). The decrease in reimbursements in enterprise and internal service funds (\$0.3 million) is due to a decrease in claim recoveries collected by Risk Management for workers' compensation. The decrease in fines and forfeitures in non-property-tax-supported funds (\$0.1 million) is due to a decrease in opioid settlement revenues collected in the first half of 2025 compared to the same period in 2024.

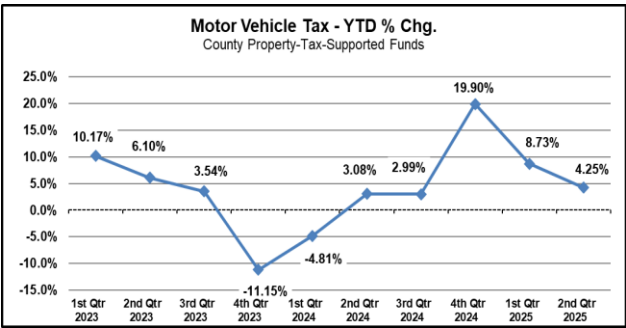


Key Revenues – Property-Tax-Supported Funds

Current property tax collections through the first half of 2025 increased \$13.4 million (7.7 percent) when compared to the same time period in 2024, which is primarily due to an increase in assessed valuation.

Retail sales and use tax collections increased \$0.9 million (4.8 percent), compared to the first half of 2024. Collections in five of six months in 2025 exceeded collections in the same months in 2024.

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 \$0.3 million (4.3 percent), compared to the first half of 2024. Details about this revenue source are shown in the graph in the next column.



Medical charges are primarily collected for the operation of EMS. Through the first half of 2025, collections increased \$0.7 million (6.2 percent) when compared to the same time period in 2024. The increase is largely attributable to increases in insurance fees (\$0.5 million), Medicare fees (\$0.1 million), and Setoff Program fees (\$0.1 million) collected on behalf of EMS after a fee increase was implemented for the 2025 budget.

MABCD licenses and permits revenue decreased a nominal amount, \$12,862 (55.0 percent), compared to the same time period in 2024 as a result of those funds now being collected in the new Code Inspection and Enforcement Fund.

Officer fees increased by \$0.3 million (15.7 percent) compared to the same time period in 2024. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. Through the first half of 2025, investment income increased \$0.7 million (7.8 percent) versus the same time period in 2024, as the result of strategic investments.

All other revenue collections decreased \$2.6 million (12.8 percent) compared to the first half of 2024.



Expenditure Highlights:

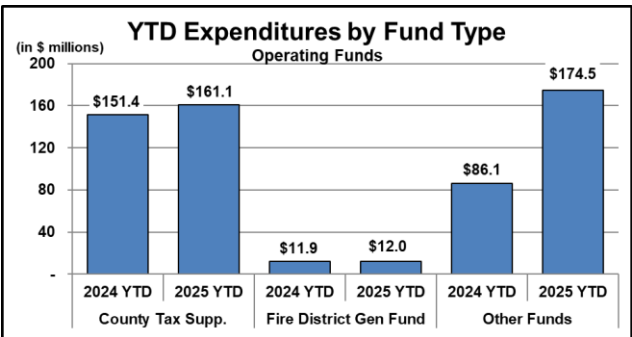
Total expenditures for all operating funds increased \$98.5 million (38.8 percent) compared to the first half of 2024. For all County property-tax-supported funds, expenditures increased \$9.7 million (6.4 percent). Increases were recorded in personnel (\$8.3 million), contractals (\$2.4 million), commodities (\$0.3 million), debt payments (\$0.1 million), and capital improvements (\$15,955), which were partially offset by decreases in transfers out (\$1.0 million) and equipment (\$0.3 million).

All other County operating funds expenditures (grants, internal service funds, and non-property-tax special revenue funds) increased \$88.4 million (102.8 percent) compared to the same timeframe in 2024. The most significant increases occurred in capital improvements in non-property-tax-supported funds (\$85.6 million), contractals in enterprise and internal service funds (\$6.0 million), contractals in non-property-tax-supported funds (\$5.3 million), personnel in enterprise and internal service funds (\$0.4 million), and equipment (\$0.4 million) and personnel (\$0.1 million) in non-property-tax-supported funds.

The increase in capital improvements in non-property-tax-supported funds (\$85.6 million) is due to a shopping cart created for construction services for the State Mental Health Hospital as well as expenses related to the project. The increase in contractals in enterprise and internal service funds (\$6.0 million) is mostly due to an increase in health insurance premiums (\$4.9 million) due to an increase in health insurance and prescription costs, in settlements (\$0.6 million) by Risk Management due to an increase in claims, and in equipment repair and maintenance (\$0.2 million) mostly by Fleet for shopping carts created for various expenses as well as miscellaneous expenses, along with other minor variances. The increase in contractals in non-property-tax-supported funds (\$5.3 million) is due to an increase in grant award mostly by the Division of Finance due to the timing of payments made to Wichita State University for the revenues collected from the 1.5 mills in dedicated tax levy. The increase in personnel in enterprise and internal service funds (\$0.4 million) is mostly due to pay increases that are now in effect for 2025. The increase in equipment in non-property-tax-supported funds (\$0.4 million) is due to an increase in operating equipment by the Regional Forensic

Science Center for a shopping cart for equipment. The increase in personnel in non-property-tax-supported funds (\$0.1 million) is mostly due to 2025 pay increases.

The increases were partially offset by decreases in transfers out in non-property-tax-supported funds (\$6.8 million), equipment in enterprise and internal service funds (\$1.7 million), commodities in non-property-tax-supported funds (\$0.5 million), and capital improvements (\$0.1 million) and commodities (\$0.1 million) in enterprise and internal service funds. The decrease in transfers out in non-property-tax-supported funds (\$6.8 million) is mostly due to a transfer of ARPA funding to the General Fund for revenue replacement in 2024. The decrease in equipment in enterprise and internal service funds (\$1.7 million) is due to the timing of shopping carts created for vehicles to be purchased by Fleet as well as vehicle purchases in 2024. The decrease in commodities in non-property-tax-supported funds (\$0.5 million) is due to a decrease in furniture purchases associated with the courthouse remodel in 2024. The decrease in capital improvements in enterprise and internal service funds (\$0.1 million) is due to capital improvements made at INTRUST Bank Arena in 2024. The decrease in commodities in enterprise and internal service funds (\$0.1 million) is mostly due to a decrease in fuel expenses by Fleet.



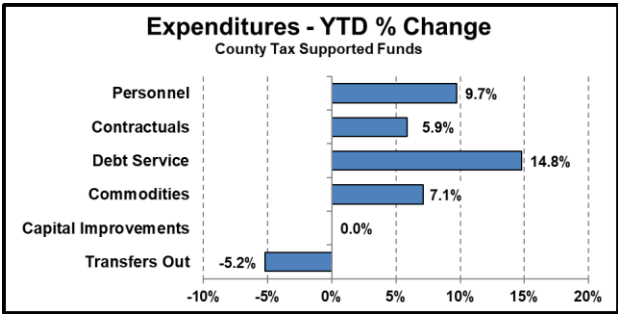
Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds' expenditures increased \$9.7 million (6.4 percent) compared to the first half of 2024.

Fire District 1 expenditures increased \$0.1 million (1.0 percent) compared to the first half of 2024.



All other operating funds’ expenditures increased \$88.4 million (102.8 percent) compared to the first half of 2024.



Key Expenditures — Property-Tax-Supported Funds

Personnel expenditures increased \$8.3 million (9.7 percent) compared to the first half of 2024, due to increases in salaries and wages (\$5.9 million), retirement contributions (\$1.1 million), and health/life insurance premiums (\$1.1 million), along with other minor variances, all by departments County-wide.

	2020	2021	2022	2023	2024	2025
KPERs - Retirement Rates						
	9.89%	9.87%	9.90%	9.43%	10.26%	10.71%
KP&F - Retirement Rates						
Sheriff	21.93%	22.80%	22.99%	22.86%	23.10%	25.67%
Fire	21.93%	22.80%	22.99%	22.86%	23.10%	25.67%
EMS	21.93%	22.80%	22.99%	22.86%	23.10%	25.67%

Contractual expenditures increased \$2.4 million (5.9 percent) compared to the first half of 2024. The increase is primarily due an increase in facility/lease rentals (\$1.0 million) by the Facilities Department due to a shopping cart for costs associated with the Ruffin lease as well as expenses for such services. 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. Additional increases were recorded in legal professional services (\$0.7 million) mostly by District Court due to a shopping cart as well as expenses related to the court backlog, in building repairs (\$0.3 million) mostly by the Facilities Department due to a shopping cart as well as expenses for backflow installation at the Zoo, and in grant award (\$0.3 million) mostly by the Department

of Aging and Disabilities due to an increase in meals on wheels contracts.

Debt payments increased \$0.1 million (14.8 percent) compared to the first half of 2024, primarily due to an increase in interest payments made through the first half of 2025 compared to the same timeframe in 2024.

Commodities expenditures increased \$0.3 million (7.1 percent) compared to the first half of 2024, due to an increase in technology equipment (\$0.3 million) primarily by the Division of Information Technology due to expenses for Technology Review Board (TRB) projects.

Capital Improvement expenditures increased a nominal amount, \$15,955 (0.0 percent), compared to the first half of 2024, due to an increase in design/architectural engineering by the Health Department due to a shopping cart for space planning, in improvements other than buildings by District Court for blinds, and facilities improvements for backflow expenses by the Facilities Department.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures decreased \$0.3 million (100.0 percent) compared to the first half of 2024, due to a decrease in technology hardware by the Division of Information Technology for routers and equipment for the routers in 2024, whereas no purchases have been made in 2025.

Transfers to other funds decreased \$1.0 million (5.2 percent) compared to the first half of 2024. The decrease is primarily due to a decrease in transfers out - operating (\$3.1 million) mostly by Elections for its building project in 2024, which was partially offset by increases in transfers out - capital projects (\$1.4 million) due to the timing of transfers made as well as an overall increase in cash-funded projects, in transfers out - sales tax revenue (\$0.5 million) by Highways due to an increase in sales tax received in the first half of 2025 compared to the same timeframe in 2024, and in transfers out - grant match (\$0.2 million) mostly by Budgeted Transfers for environmentally at-risk testing match.

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.

2025 Year-End Fund Balance Estimates Operating Funds By Fund Type (Budgetary Basis)

	<i>Special Revenue Funds</i>						Total Operating Funds
	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	
Revenues							
Property taxes	\$ 169,046,126	\$ 9,288,342	\$ 17,278,764	\$ 21,770,201	\$ -	\$ -	\$ 217,383,434
Motor vehicle taxes	18,617,467	859,032	1,938,851	2,093,115	-	-	23,508,465
Local retail sales & use tax	40,171,940	-	-	-	-	-	40,171,940
All other taxes	238,543	366,245	-	-	3,959,888	-	4,564,676
Licenses & permits	38,467	-	14,007	9,871	89,526	9,212,635	9,364,506
Intergovernmental	554,091	3,913	4,935,524	-	140,806,668	-	146,300,196
Charges for services	35,660,284	-	18,303	810,393	46,787,993	52,127,135	135,404,108
Fines & forfeitures	51,784	-	-	-	399,741	-	451,525
Miscellaneous	2,111,232	-	39,190	52,150	143,568	3,165,044	5,511,184
Reimbursements	6,394,546	-	28,656	19,822	104,719	510,987	7,058,730
Uses of money & property	17,469,236	-	-	810,300	346,627	-	18,626,163
Transfers in & other proceeds	-	2,560,736	-	-	3,359,615	5,716,276	11,636,626
Total	290,353,715	13,078,268	24,253,295	25,565,853	195,998,345	70,732,077	619,981,552
Expenditures							
Personnel	180,728,331	-	7,564,847	20,558,545	63,712,971	6,198,224	278,762,919
Contractual	64,838,742	20,000	17,242,297	2,367,884	33,958,688	55,776,009	174,203,620
Debt Service	-	11,940,541	-	2,061,502	-	-	14,002,043
Commodities	8,701,015	-	254,204	885,061	1,941,811	3,603,509	15,385,600
Capital improvements	16,184	-	-	-	89,626,588	820,000	90,462,772
Capital outlay	1,180,000	-	-	370,000	370,525	3,347,656	5,268,181
Transfers to other funds	36,015,380	-	353,167	969	1,093,142	82,919	37,545,577
Total	291,479,651	11,960,541	25,414,515	26,243,961	190,703,725	69,828,317	615,630,711
Net change in fund balance	(1,125,936)	1,117,727	(1,161,220)	(678,109)	5,294,620	903,760	4,350,842
Actual beginning fund balance	105,311,007	6,928,428	4,380,034	7,999,604	62,798,956	39,639,189	227,057,218
Ending Fund Balance	\$ 104,185,071	\$ 8,046,155	\$ 3,218,814	\$ 7,321,495	\$ 68,093,576	\$ 40,542,949	\$ 231,408,060

Year-End Fund Balance:

General Fund: Expenditures are estimated to exceed revenues by \$1.1 million at year-end, primarily due to one-time planned expenses such as the Ruffin lease and addressing the District Court backlog utilizing previously received ARPA revenues.

Debt Service Funds: Expenditures from debt service funds are estimated to be \$1.1 million less than revenues. This decrease in expenses is due primarily to less debt than previously planned and a projected increase in tax revenues.

Special Revenue Funds–Property Tax Supported: These funds are projected to decrease by \$1.2 million by year-end, primarily due to a projected overall increase in expenditures and an effort to strategically reduce fund balances in these funds.

Fire District 1: The fund balance is projected to decrease by \$0.7 million by year-end, primarily due to a projected decrease in miscellaneous revenue.

Special Revenue Funds–Non Property Tax Supported: These funds are estimated to increase by \$5.3 million by year-end primarily due to a projected increase in charges for services in COMCARE due to an increase in the prospective payment system (PPS-1) reimbursement rate.

Enterprise and Internal Service Funds: The fund balances within this fund are estimated to increase by \$0.9 million by year-end. This is primarily due to a projected increase in revenues received in the Workers Compensation Fund.



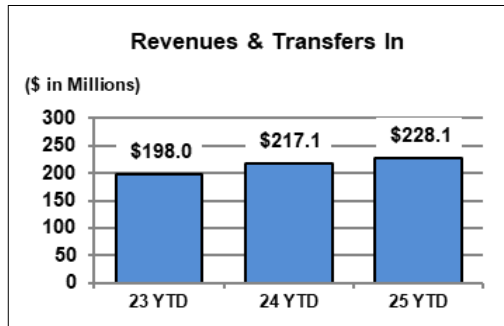
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General Fund

General Fund

Major Revenues



Total revenues in the General Fund through the first half of 2025 totaled \$228.1 million, an increase of \$11.0 million (5.1 percent) compared to the same timeframe in 2024.

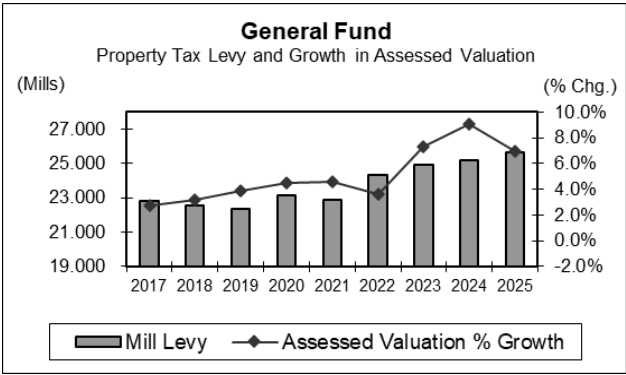
The increase in revenue is largely attributable to increases in current property taxes (\$10.7 million), reimbursements (\$1.8 million), charges for services (\$1.7 million), uses of money and property (\$1.2 million), local retail sales and use taxes (\$0.9 million), miscellaneous revenue (\$0.9 million), back property taxes (\$0.5 million), and motor vehicle taxes (\$0.4 million). The increase in current property taxes is due to an increase in assessed valuation of 8.1 percent (\$10.7 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 reimbursements (\$1.8 million) is due to an increase in administrative reimbursements (\$2.1 million) collected by the Division of Finance compared to the same period in 2024. The increase in reimbursements was offset by a decrease in miscellaneous reimbursements (\$0.3 million) collected by the Elections Office for the presidential primary election in 2024 (\$0.2 million) and the County Manager's office for Wichita State University (WSU) for intern salaries (\$0.1 million).

The increase in charges for services (\$1.7 million) is due to an increase in prisoner housing/care (\$1.0 million) collected by the Sheriff's Office due to an increase in inmate population and an increase in insurance fees (\$0.5 million), Medicare fees (\$0.1 million), and Setoff Program fees (\$0.1 million) collected by Emergency Medical Services (EMS). There was also an increase recorded in officer fees (\$0.3 million) collected by the Register of Deeds as a result of an increase of 25.5 percent in number and length of documents processed in the first half of

2025 compared to 2024. The increase in charges for services was offset by a decrease in prisoner competency fees (\$0.2 million) collected by the Sheriff's Office due to a law that passed in 2023 (Senate Bill 228) that provides reimbursement for fees for housing prisoners who are awaiting competency hearings, Medicaid fees (\$0.1 million) collected by EMS, and Heritage Trust fund fees (\$0.1 million) collected by the Register of Deeds due to the timing of revenue received in the first half of 2025 compared to the same time period in 2024. The increase in uses of money and property (\$1.2 million) is due to an increase in investment income (\$0.7 million), penalties and interest on back taxes (\$0.5 million), and interest on current taxes (\$0.1 million) collected by the Division of Finance. The increase was offset by a decrease in District Court investment income (\$0.1 million). The increase in local retail sales and use taxes (\$0.9 million) is due to improved economic activity, as well as activity generated by Rounds 1 and 2 of the National Collegiate Athletic Association (NCAA) Men's Basketball Tournament at INTRUST Bank Arena in March. The increase in miscellaneous revenue (\$0.9 million) is primarily due to an increase in miscellaneous revenue collected by the Division of Finance for the sale of the Sheriff's airplane (\$0.4 million), revenue collected by the Elections Office (\$0.1 million) for multiple school bond elections within the County, and fees collected by the District Court (\$0.1 million). The increase in miscellaneous revenue also includes an increase in refunds (\$0.2 million) from the City of Wichita for flood control. The increase in back property taxes (\$0.5 million) is due to an increase in collection of delinquent taxes. The increase in motor vehicle taxes (\$0.4 million) is due to an increase in motor vehicle registrations for the first half of 2025 compared to the same period in 2024.

The increases were partially offset by a decrease in transfers out (\$7.0 million). The decrease in other revenue (\$7.0 million) is due to a decrease in transfers in for the Sheriff's Office due to American Rescue Plan Act (ARPA) revenue replacement.

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



Property taxes (current) are the largest revenue source in the General Fund. Through the first half of 2025, \$162.5 million in current property taxes had been collected, an increase of \$10.7 million (7.0 percent) compared to the previous year. The mill levy rate for this Fund is 24.801, a decrease of 0.404 mills from the 2024 rate of 25.205 mills.

Local retail sales and use tax collections through the first half of 2025 increased \$0.9 million (4.8 percent) compared to the same timeframe in 2024. Collections in five of six months in 2025 exceeded collections in the same months in 2024. 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	2024	2025	% Change
January	3,174,576	3,266,017	2.88%
February	3,645,478	3,908,489	7.21%
March	2,939,795	3,012,795	2.48%
April	2,956,907	2,940,032	-0.57%
May	3,396,700	3,691,621	8.68%
June	3,113,443	3,324,523	6.78%
Total	19,226,898	20,143,477	4.77%

Motor Vehicle tax collections were \$6.3 million through the first quarter of 2025, an increase of \$0.4 million (6.7 percent) compared to the same timeframe in 2024. Motor vehicle taxes are collected in accordance with K.S.A. 79-5111, which requires these taxes to be allocated to each fund with a property-tax levy in proportion to the property tax levied during the previous year’s budget.

Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the Exploited and Missing Child Unit (EMCU), which is a jointly operated program between the Sheriff’s Office, the Kansas Department for Children and Families (DCF), and the Wichita Police Department (WPD) that investigates child abuse, human trafficking, and missing children cases. Receipts in this category totaled \$0.3 million, a nominal decrease of \$36,444 (10.8 percent) compared to the same timeframe in 2024.

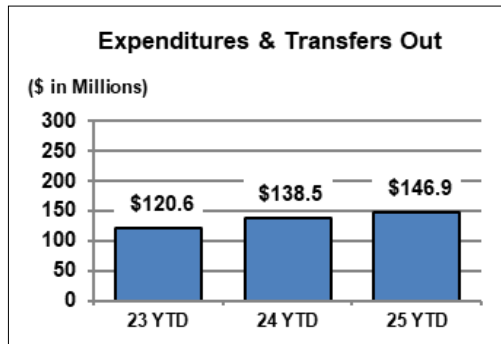
Charges for services revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The \$18.3 million collected through the first half of 2025 was \$1.7 million (10.3 percent) more than the same timeframe in 2024, mainly due to an increase in prisoner housing/care (\$1.0 million) collected by the Sheriff’s Office due to an increase in inmate population and an increase in insurance fees (\$0.5 million), Medicare fees (\$0.1 million), and Setoff Program fees (\$0.1 million) collected by Emergency Medical Services (EMS) due to an increase in rates charged for 2025. There was also an increase recorded in officer fees (\$0.3 million) collected by the Register of Deeds as a result of an increase of 25.5 percent in number and length of documents processed in the first half of 2025 compared to 2024.

Uses of Money and Property revenue, which includes investment income, increased \$1.2 million (11.4 percent) compared to the same timeframe in 2024 as the result of improved economic activity.

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 half of 2025, transfer in operating income decreased \$7.0 million (100.0 percent) compared to the first half of 2024.



Major Expenditures



Actual year-to-date expenditures through the first half of 2025 increased \$8.4 million (6.0 percent) compared to the same timeframe in 2024. Increases were recorded in personnel (\$7.8 million), contractals (\$1.5 million), commodities (\$0.3 million), and capital improvements (\$15,955), which were partially offset by decreases in transfers out (\$1.0 million) and equipment (\$0.3 million).

Personnel costs increased \$7.8 million (9.6 percent) compared to the first half of 2024. The increase is mostly attributable to increases in salaries and wages (\$5.6 million), retirement contributions (\$1.1 million), and health and life insurance premiums (\$1.0 million) by departments County-wide due to the pay adjustments approved in the 2025 budget.

General Fund Detailed Personnel Expenditures				
Year-to Date Comparison*				
Category	2024	2025	% Change	
Salaries and Wages	\$ 55,206,739	\$ 60,814,581	10.16%	
Overtime	3,243,362	2,844,768	-12.29%	
Allowances	39,509	40,801	3.27%	
FICA - OASDI	3,539,871	3,854,315	8.88%	
FICA - HI	827,873	901,411	8.88%	
Health/Dental Ins.	10,143,163	11,150,359	9.93%	
Retirement	7,691,330	8,839,560	14.93%	
Workers' Comp.	777,017	857,638	10.38%	
Unemployment Tax	52,921	57,650	8.94%	
Vac. Sell as Benefits	96,333	116,118	20.54%	
Donated Leave	1,420	506	-64.34%	
Wireless Allowance	71,198	70,839	-0.50%	
Call Back/On Call	80,789	53,585	-33.67%	
Total	\$ 81,771,526	\$ 89,602,130	9.58%	

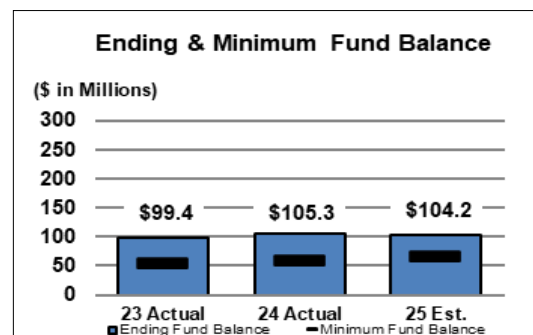
Contractual services expenditures increased \$1.5 million (4.8 percent) through the first half of 2025 compared to the same timeframe in 2024. The increase is primarily due to a facility lease/rental (\$1.0 million) by the Facilities Department due to a shopping cart for costs associated with the Ruffin lease as well as expenses for such services, in building repairs (\$0.4 million) mostly by the Facilities Department due to a shopping cart as well

as expenses for backflow installation at the Zoo, and in equipment lease/rental (\$0.1 million) by Central Services due to equipment lease costs for the Print Shop.

Commodity expenditures increased \$0.3 million (7.8 percent) compared to the first half of 2024, primarily due to an increase in technology hardware purchased (\$0.3 million) mostly by the Division of Information Technology due to expenses for Technology Review Board (TRB) projects.

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 the Building Automation System (BAS) replacement for multiple County-owned facilities (\$3.0 million), refreshing the Historic Courthouse data center (\$1.4 million), replacing and installing new outdoor warning devices (\$0.7 million), replacing roofs on County-owned properties (\$0.7 million), and upgrades to the public elevators as the Main Courthouse, Historic Courthouse, and Parking Garage (\$0.4 million).

General Fund Ending Balance

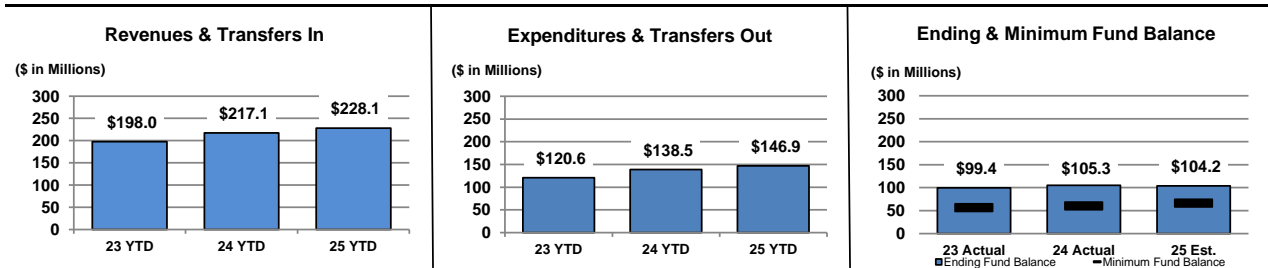


The General Fund 2025 beginning budgetary fund balance of \$105.3 million is estimated to decrease \$1.1 million (1.0 percent) by the end of 2025, primarily due to one-time planned expenses such as the Ruffin lease and addressing the District Court backlog utilizing previously received ARPA revenues.

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 2025 is 24.801 mills.

Revenues through 2025 increased \$11.0 million versus the same time period in 2024, specifically in current property taxes (\$10.7 million), reimbursements (\$1.8 million), charges for services (\$1.7 million), uses of money and property (\$1.2 million), local retail sales and use taxes (\$0.9 million), miscellaneous revenue (\$0.9 million), back property taxes (\$0.5 million), and motor vehicle taxes (\$0.4 million). The increases were partially offset by a decrease in transfers in (\$7.0 million). Expenditures increased \$8.4 million compared to the same time frame in 2024, specifically in personnel (\$7.8 million), contractals (\$1.5 million), and commodities (\$0.3 million). Increases in expenditures were partially offset by a decrease in transfers out (\$1.0 million) and equipment (\$0.3 million).



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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD			2025 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 151,831,022	\$ 166,247,550	\$ 166,247,550	\$ 162,490,802	\$ 166,274,275	\$ 26,725
Back Prop. Taxes & Ref. Warrants	1,695,931	10,072,247	1,947,465	2,151,568	2,771,851	824,386
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	5,911,304	7,498,381	15,623,163	6,309,697	18,617,467	2,994,304
Local Retail Sales & Use Taxes	19,226,898	41,133,004	41,133,004	20,143,477	40,171,940	(961,065)
All Other Taxes	115,620	213,443	213,443	110,557	238,543	25,100
Licenses & Permits	38,971	38,287	38,287	20,772	38,467	180
Intergovernmental	338,036	856,305	856,305	301,591	554,091	(302,214)
Charges for Services	16,633,693	34,808,665	34,808,665	18,342,207	35,660,284	851,619
Fines & Forfeitures	29,744	132,853	132,853	26,890	51,784	(81,069)
Miscellaneous	1,152,951	2,113,495	2,113,495	2,022,802	2,111,232	(2,263)
Reimbursements	2,328,427	4,168,354	4,168,354	4,152,960	6,394,546	2,226,191
Uses of Money & Property	10,825,155	15,445,814	15,445,814	12,062,985	17,469,236	2,023,422
Transfers In & Other Proceeds	7,000,000	-	-	-	-	-
Total Revenues & Transfers In	217,127,752	282,728,400	282,728,400	228,136,307	290,353,715	7,625,315
Expenditures & Transfers Out						
Personnel	\$ 81,771,656	\$ 188,790,532	\$ 188,630,022	\$ 89,602,130	\$ 180,728,331	\$ (7,901,692)
Contractuals	32,137,752	96,893,994	98,397,627	33,674,981	64,838,742	(33,558,885)
Debt Service	-	-	-	-	-	-
Commodities	4,474,987	9,088,298	8,446,768	4,822,981	8,701,015	254,247
Capital Improvement	-	8,268,733	46,894	15,955	16,184	(30,710)
Capital Outlay	341,569	1,930,000	1,180,000	-	1,180,000	-
Transfers Out	19,784,641	27,675,447	35,945,692	18,753,335	36,015,380	69,687
Total Expenditures & Transfers Out	138,510,606	332,647,004	332,647,004	146,869,382	291,479,651	(41,167,353)
Net Change in Fund Balance	78,617,147	(49,918,603)	(49,918,603)	81,266,926	(1,125,936)	(33,542,038)
Actual Beginning Fund Balance	99,427,609	105,311,007	105,311,007	105,311,007	105,311,007	-
Ending Fund Balance	\$ 178,044,756	\$ 55,392,404	\$ 55,392,404	\$ 186,577,933	\$ 104,185,071	\$ (33,542,038)



General Fund

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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD	2025 YTD			Fiscal Year Estimates As of June 2025	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	442,833	950,807	942,607	424,525	811,447	(131,159)
Contractuals	29,997	106,419	101,419	46,648	63,034	(38,385)
Debt Service	-	-	-	-	-	-
Commodities	3,718	18,381	31,581	17,193	18,341	(13,240)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commission	476,548	1,075,607	1,075,607	488,365	892,822	(182,784)
County Manager						
Personnel	830,669	1,982,403	1,982,403	979,968	1,954,802	(27,602)
Contractuals	279,855	351,850	351,850	226,595	427,301	75,451
Debt Service	-	-	-	-	-	-
Commodities	12,925	22,361	22,361	4,552	17,255	(5,106)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Manager	1,123,448	2,356,614	2,356,614	1,211,115	2,399,358	42,744
County Counselor						
Personnel	667,791	1,528,735	1,528,735	740,205	1,468,260	(60,475)
Contractuals	279,216	350,548	350,548	232,202	609,960	259,412
Debt Service	-	-	-	-	-	-
Commodities	1,612	25,650	25,650	20,842	21,115	(4,535)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	948,619	1,904,933	1,904,933	993,249	2,099,335	194,402
County Clerk						
Personnel	705,707	1,446,815	1,446,815	683,945	1,349,867	(96,949)
Contractuals	7,947	16,750	16,750	8,895	9,892	(6,858)
Debt Service	-	-	-	-	-	-
Commodities	3,254	160,309	160,309	5,168	143,658	(16,651)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	716,907	1,623,874	1,623,874	698,008	1,503,416	(120,458)
Register of Deeds						
Personnel	618,745	1,414,225	1,413,938	666,680	1,320,550	(93,388)
Contractuals	3,969	17,674	17,865	16,857	17,694	(170)
Debt Service	-	-	-	-	-	-
Commodities	3,765	26,000	26,096	15,034	27,160	1,064
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	626,479	1,457,899	1,457,899	698,571	1,365,404	(92,495)
Election Commissioner						
Personnel	839,981	1,725,898	1,725,898	752,091	1,541,363	(184,535)
Contractuals	508,631	746,212	746,212	478,459	673,150	(73,063)
Debt Service	-	-	-	-	-	-
Commodities	67,657	115,000	115,000	34,363	37,270	(77,730)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	2,888,557	-	-	-	-	-
Total Election Commissioner	4,304,826	2,587,110	2,587,110	1,264,913	2,251,783	(335,328)



General Fund

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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD	2025 YTD				
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
General Government (Continued)						
Division of Human Resources						
Personnel	907,634	2,110,308	2,110,308	972,482	1,896,764	(213,543)
Contractuals	98,310	214,825	220,775	188,450	221,240	465
Debt Service	-	-	-	-	-	-
Commodities	13,312	45,000	39,050	20,960	36,000	(3,050)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Human Resources	1,019,256	2,370,133	2,370,133	1,181,892	2,154,004	(216,129)
Division of Finance						
Personnel	1,666,102	3,661,595	3,661,595	1,800,064	3,574,645	(86,949)
Contractuals	603,226	1,072,943	1,073,743	728,948	763,435	(310,308)
Debt Service	-	-	-	-	-	-
Commodities	6,478	83,750	82,947	7,002	50,393	(32,554)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	3	3	3	-
Total Division of Finance	2,275,805	4,818,288	4,818,288	2,536,018	4,388,476	(429,812)
Budgeted Transfers						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	5,000,000	5,000,000	318,886	6,353,299	1,353,299
Total Budgeted Transfers	-	5,000,000	5,000,000	318,886	6,353,299	1,353,299
Contingency Reserves						
Personnel	-	548,354	548,354	-	-	(548,354)
Contractuals	-	38,261,941	35,318,791	-	2,569,833	(32,748,958)
Debt Service	-	-	-	-	-	-
Commodities	-	750,000	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	750,000	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Contingency Reserves	-	40,310,295	35,867,145	-	2,569,833	(33,297,312)
County Appraiser						
Personnel	2,650,182	5,779,154	5,771,004	2,709,315	5,332,311	(438,693)
Contractuals	116,468	252,280	260,430	159,287	260,650	219
Debt Service	-	-	-	-	-	-
Commodities	52,784	84,797	84,797	55,872	64,366	(20,431)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Appraiser	2,819,434	6,116,231	6,116,231	2,924,474	5,657,326	(458,905)
County Treasurer						
Personnel	705,764	1,492,163	1,492,163	704,024	1,377,135	(115,028)
Contractuals	33,135	68,350	121,243	110,583	121,064	(179)
Debt Service	-	-	-	-	-	-
Commodities	27,922	87,026	34,134	10,201	33,476	(658)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Treasurer	766,821	1,647,539	1,647,539	824,808	1,531,674	(115,865)



General Fund

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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD	2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	
		Adopted	Revised		Fiscal Year Estimates As of June 2025
					Variance with Revised Budget Positive/Negative
General Government (Continued)					
Metropolitan Area Planning Dept.					
Personnel	-	-	-	-	-
Contractuals	411,668	889,372	889,372	444,686	889,372
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	411,668	889,372	889,372	444,686	889,372
Facilities Department					
Personnel	1,529,385	3,514,745	3,486,537	1,488,431	2,940,855
Contractuals	2,605,627	4,912,070	5,927,276	3,980,117	5,422,485
Debt Service	-	-	-	-	-
Commodities	552,431	649,317	662,464	495,935	860,661
Capital Improvements	-	5,247,539	29,408	280	426
Capital Outlay	-	-	-	-	-
Transfers Out	1,642,586	-	5,247,539	5,247,539	5,247,539
Total Facilities Department	6,330,028	14,323,671	15,353,224	11,212,302	14,471,966
Central Services					
Personnel	750,813	1,681,022	1,681,022	776,459	1,543,837
Contractuals	54,903	126,216	156,216	120,260	145,675
Debt Service	-	-	-	-	-
Commodities	812,385	1,071,381	1,041,381	714,398	948,472
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Central Services	1,618,101	2,878,619	2,878,619	1,611,116	2,637,984
Division of Information & Technology					
Personnel	4,231,765	9,083,619	9,083,619	4,336,454	8,668,623
Contractuals	4,349,544	8,743,277	10,246,967	4,552,640	13,059,045
Debt Service	-	-	-	-	-
Commodities	59,640	615,273	615,273	453,119	560,060
Capital Improvements	-	1,354,354	-	-	-
Capital Outlay	345,898	135,000	135,000	-	135,000
Transfers Out	1,939,525	-	1,354,354	1,354,354	1,354,354
Total Division of Info. & Tech.	10,926,372	19,931,523	21,435,214	10,696,566	23,777,082
Public Safety					
Office of the Medical Director					
Personnel	264,415	566,943	566,943	279,540	532,159
Contractuals	12,618	22,865	22,865	13,634	24,243
Debt Service	-	-	-	-	-
Commodities	2,052	21,500	21,500	4,234	8,759
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Office of the Medical Director	279,085	611,308	611,308	297,409	565,161
Emergency Communications					
Personnel	3,992,113	10,014,003	10,014,003	4,626,468	9,048,445
Contractuals	26,884	45,053	50,053	20,161	36,093
Debt Service	-	-	-	-	-
Commodities	30,042	90,947	84,603	9,391	42,319
Capital Improvements	-	-	-	-	-
Capital Outlay	-	1,000,000	1,000,000	-	1,000,000
Transfers Out	-	-	1,344	1,344	1,344
Total Emergency Communications	4,049,040	11,150,003	11,150,003	4,657,364	10,128,201



General Fund

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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD	2025 YTD					
		Annual Budgeted Amounts				Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts			
Public Safety (Continued)							
Emergency Management							
Personnel	136,507	215,552	215,552	96,092	192,225	(23,327)	
Contractuals	32,791	173,767	173,767	32,452	81,047	(92,719)	
Debt Service	-	-	-	-	-	-	
Commodities	12,844	183,432	183,271	68,655	200,283	17,012	
Capital Improvements	-	656,833	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	656,833	162,390	819,385	656,995	722,245	(97,140)	
Total Emergency Management	838,975	1,391,974	1,391,974	854,194	1,195,800	(196,174)	
Emergency Medical Services							
Personnel	8,705,787	20,649,123	20,649,123	9,808,732	20,132,304	(516,819)	
Contractuals	1,863,904	2,687,361	2,687,361	1,878,135	3,389,454	702,093	
Debt Service	-	-	-	-	-	-	
Commodities	1,017,910	1,450,364	1,450,364	1,148,711	2,003,795	553,431	
Capital Improvements	-	247,507	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	1,838,995	-	247,507	247,507	247,507	-	
Total Emergency Medical Services	13,426,596	25,034,354	25,034,354	13,083,086	25,773,060	738,705	
Reg. Forensic Science Center							
Personnel	2,226,036	4,920,560	4,920,560	2,383,080	4,742,003	(178,557)	
Contractuals	326,287	468,441	468,441	290,387	467,654	(787)	
Debt Service	-	-	-	-	-	-	
Commodities	177,134	439,038	439,038	159,900	377,751	(61,287)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	(400)	-	-	
Transfers Out	-	-	-	-	-	-	
Total Regional Forensic Science Center	2,729,457	5,828,039	5,828,039	2,832,966	5,587,408	(240,631)	
Department of Corrections							
Personnel	5,450,430	12,693,067	12,693,067	5,828,995	12,574,595	(118,473)	
Contractuals	1,819,005	2,366,787	2,382,604	1,370,992	2,331,964	(50,640)	
Debt Service	-	-	-	-	-	-	
Commodities	261,980	664,000	648,183	173,455	633,683	(14,500)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	992,000	992,000	-	992,000	-	
Total Department of Corrections	7,531,415	16,715,854	16,715,854	7,373,441	16,532,241	(183,613)	
Sheriff's Office							
Personnel	28,784,104	65,453,414	65,451,073	32,496,243	65,049,264	(401,808)	
Contractuals	8,137,348	17,989,163	17,874,167	8,113,757	14,982,775	(2,891,393)	
Debt Service	-	-	-	-	-	-	
Commodities	453,416	909,562	1,024,558	586,445	1,058,130	33,572	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	45,000	45,000	-	45,000	-	
Transfers Out	7,261	21,000	23,342	9,627	14,988	(8,354)	
Total Sheriff's Office	37,382,130	84,418,140	84,418,140	41,206,071	81,150,157	(3,267,983)	
District Attorney							
Personnel	6,396,099	17,346,686	17,253,686	7,491,232	15,558,575	(1,695,111)	
Contractuals	571,633	650,946	728,485	463,282	741,157	12,672	
Debt Service	-	-	-	-	-	-	
Commodities	14,152	122,050	137,350	(42,222)	98,363	(38,987)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	162	162	162	-	
Total District Attorney	6,981,884	18,119,682	18,119,682	7,912,454	16,398,257	(1,721,426)	



General Fund

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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD	2025 YTD				
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Safety (Continued)						
District Court						
Personnel	40,749	232,246	232,246	78,107	237,539	5,292
Contractuals	2,310,709	4,299,805	6,209,711	3,273,613	6,513,296	303,585
Debt Service	-	-	-	-	-	-
Commodities	215,529	288,950	288,950	134,572	288,050	(900)
Capital Improvements	-	2,500	2,500	689	772	(1,728)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Court	2,566,987	4,823,501	6,733,407	3,486,981	7,039,656	306,249
Crime Prevention Fund						
Personnel	-	-	-	-	-	-
Contractuals	536,840	482,383	482,383	271,660	482,383	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Crime Prevention Fund	536,840	482,383	482,383	271,660	482,383	-
MABCD						
Personnel	-	-	-	-	-	-
Contractuals	(3,676)	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(27,050)	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total MABCD	(30,726)	-	-	-	-	-
Public Works						
Budget Transfers - Local Sales Tax						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	9,613,449	20,566,502	20,566,502	10,071,739	20,085,970	(480,532)
Total Budget Transfers	9,613,449	20,566,502	20,566,502	10,071,739	20,085,970	(480,532)
Noxious Weeds						
Personnel	179,319	454,303	454,303	205,597	421,713	(32,590)
Contractuals	35,336	84,514	84,514	38,236	79,171	(5,342)
Debt Service	-	-	-	-	-	-
Commodities	51,559	99,629	99,629	63,994	88,597	(11,032)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Noxious Weeds	266,213	638,446	638,446	307,827	589,481	(48,965)
Stormwater Management						
Personnel	325,219	683,299	683,299	334,276	663,348	(19,950)
Contractuals	1,547,572	1,895,786	1,894,086	1,650,291	1,866,603	(27,483)
Debt Service	-	-	-	-	-	-
Commodities	2,111	2,700	4,400	2,696	4,398	(2)
Capital Improvements	-	760,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	760,000	-	760,000	760,000	760,000	-
Total Stormwater Management	2,634,903	3,341,784	3,341,784	2,747,263	3,294,349	(47,435)



General Fund

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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD	2025 YTD				
		Annual Budgeted Amounts			Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Public Works (Continued)						
Environmental Resources						
Personnel	44,611	93,920	93,920	46,382	91,690	(2,230)
Contractuals	39,729	51,331	51,331	42,451	42,884	(8,447)
Debt Service	-	-	-	-	-	-
Commodities	244	2,331	2,331	18	392	(1,939)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Environmental Resources	84,583	147,582	147,582	88,852	134,965	(12,616)
Public Services						
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	109,000	218,000	218,000	109,000	218,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	109,000	218,000	218,000	109,000	218,000	-
COMCARE						
Personnel	1,789,470	4,410,122	4,410,122	1,876,818	3,725,616	(684,506)
Contractuals	446,896	997,872	997,872	494,723	976,361	(21,511)
Debt Service	-	-	-	-	-	-
Commodities	95,429	212,450	212,450	103,192	190,331	(22,119)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total COMCARE	2,331,795	5,620,444	5,620,444	2,474,733	4,892,308	(728,136)
Department of Aging & Disabilities						
Personnel	56,932	134,379	134,379	60,435	114,758	(19,620)
Contractuals	1,300,644	2,408,359	2,408,359	1,294,209	2,402,494	(5,865)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	38,830	38,830	-	29,000	(9,830)
Total Department of Aging & Disabilities	1,357,576	2,581,568	2,581,568	1,354,644	2,546,253	(35,315)
Health Department						
Personnel	2,047,901	3,901,402	3,881,079	1,882,214	3,746,866	(134,214)
Contractuals	509,312	782,471	787,808	512,613	722,945	(64,863)
Debt Service	-	-	-	-	-	-
Commodities	378,202	726,805	726,805	369,274	764,038	37,233
Capital Improvements	-	-	14,986	14,986	14,986	-
Capital Outlay	22,722	-	-	-	-	-
Transfers Out	-	894,725	894,725	85,180	206,969	(687,756)
Total Health Department	2,958,136	6,305,404	6,305,404	2,864,267	5,455,803	(849,600)
Culture & Recreation						
Sedgwick County Parks Dept.						
Personnel	326,594	688,047	688,047	306,212	599,673	(88,374)
Contractuals	183,596	309,776	247,776	163,533	321,282	73,506
Debt Service	-	-	-	-	-	-
Commodities	144,500	110,795	172,795	113,514	123,769	(49,026)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	437,434	-	-	-	-	-
Total Sedgwick County Parks Dept.	1,092,124	1,108,618	1,108,618	583,259	1,044,724	(63,894)



General Fund

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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD	2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	
		Adopted	Revised		Fiscal Year Estimates As of June 2025
					Variance with Revised Budget Positive/Negative
Culture and Recreation (Continued)					
Sedgwick County Zoo					
Personnel	4,318,342	9,104,568	9,104,568	4,624,320	9,229,483
Contractuals	400,000	150,000	150,000	150,000	150,000
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Sedgwick County Zoo	4,718,342	9,254,568	9,254,568	4,774,320	9,379,483
Exploration Place					
Personnel	101,432	209,576	209,576	106,731	207,060
Contractuals	1,010,441	1,800,741	1,800,741	1,010,441	1,803,257
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Exploration Place	1,111,873	2,010,317	2,010,317	1,117,171	2,010,317
Community Programs					
Personnel	-	-	-	-	-
Contractuals	407,472	378,782	378,782	369,827	378,782
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Community Programs	407,472	378,782	378,782	369,827	378,782
Community Development					
Extension Council					
Personnel	-	-	-	-	-
Contractuals	412,741	742,933	742,933	371,467	742,933
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Extension Council	412,741	742,933	742,933	371,467	742,933
Economic Development					
Personnel	38,227	99,478	99,478	40,612	80,557
Contractuals	408,496	1,609,335	1,609,335	405,235	783,338
Debt Service	-	-	-	-	-
Commodities	-	9,500	9,500	105	132
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Economic Development	446,723	1,718,313	1,718,313	445,953	864,028
Community Programs					
Personnel	-	-	-	-	-
Contractuals	276,681	46,795	46,795	8,000	46,795
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Community Programs	276,681	46,795	46,795	8,000	46,795



General Fund

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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD	2025 YTD				
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Total Expenditures & Transfers Out	138,477,605	332,547,004	332,547,004	146,768,915	291,479,651	(40,213,068)
Net Change in Fund Balance	78,617,147	(49,918,603)	(49,918,603)	81,266,926	(1,125,936)	(33,542,038)
Actual Fund Balance, Beginning of Year	99,427,609	105,311,007	105,311,007	105,311,007	105,311,007	-
Ending Fund Balance	\$ 178,044,756	\$ 55,392,404	\$ 55,392,404	\$ 186,577,933	\$ 104,185,071	\$ (33,542,038)

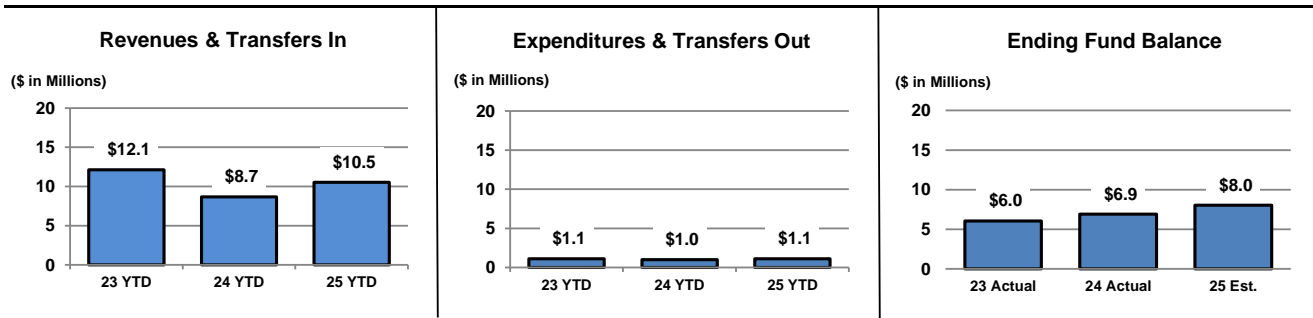


Budgetary Accounts

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 2025, 1.366 mills were levied, an increase of 0.210 mills from the 2024 budget.



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

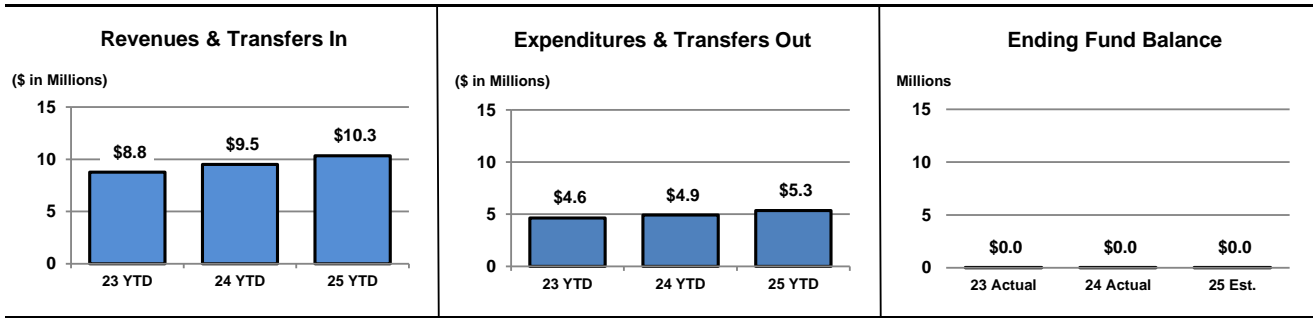
For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD		2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 6,966,586	\$ 9,153,927	\$ 9,153,927	\$ 8,949,076	\$ 9,160,507	\$ 6,580
Back Prop. Taxes & Ref. Warrants	130,732	89,318	89,318	126,918	127,834	38,516
Special Assessment Prop. Taxes	332,698	289,842	289,842	348,213	366,245	76,403
Motor Vehicle Taxes	446,999	740,762	740,762	312,287	859,032	118,270
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	3,913	3,913
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	798,783	2,392,306	2,392,306	798,783	2,560,736	168,430
Total Revenues & Transfers In	8,675,798	12,666,155	12,666,155	10,535,276	13,078,268	412,112
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	29,800	20,000	20,000	153	20,000	-
Debt Service	972,633	12,301,425	12,301,425	1,116,448	11,940,541	(360,884)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,002,433	12,321,425	12,321,425	1,116,601	11,960,541	(360,884)
Net Change in Fund Balance	7,673,365	344,730	344,730	9,418,675	1,117,727	51,228
Actual Beginning Fund Balance	6,028,500	6,902,638	6,902,638	6,902,638	6,902,638	-
Ending Fund Balance	\$ 13,701,865	\$ 7,247,368	\$ 7,247,368	\$ 16,321,313	\$ 8,020,365	\$ 51,228



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 33.1 percent is primarily used to pay the debt service for the campus facilities and for the National Center for Aviation Training. Approximately 46.8 percent makes up student support and serves as the universities primary source of support for scholarships and assistantships for city and county residents. Approximately 4.4 percent is budgeted for Economic and Community Development. 7.5 percent of total expenditures provide funding for operation and oversight of mill levy fund. Finally, 8.2 percent is required for contingency reserve.



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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

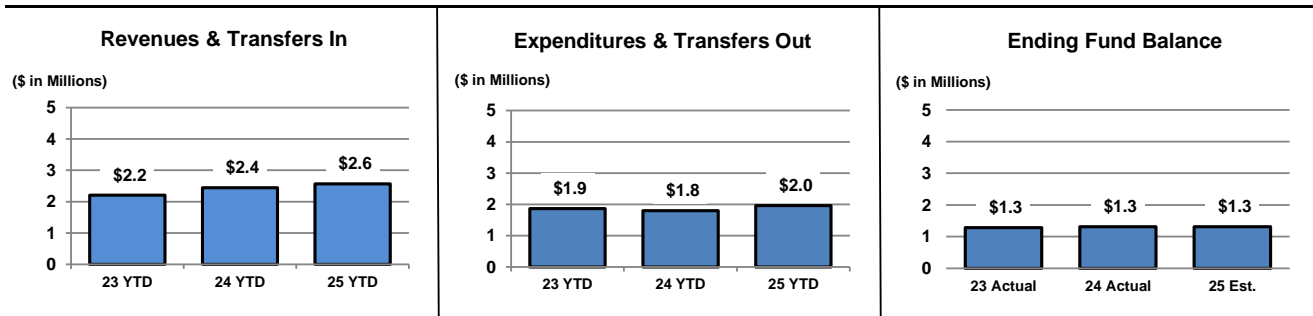
	2024 YTD		2025 YTD			
	Annual Budgeted Amounts				Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 9,036,273	\$ 10,072,247	\$ 10,072,247	\$ 9,828,008	\$ 10,056,757	\$ (15,490)
Back Prop. Taxes & Ref. Warrants	103,128	115,898	115,898	133,774	165,876	49,978
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	356,617	957,035	957,035	376,033	1,108,309	151,274
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	9,496,018	11,493,767	11,493,767	10,337,815	11,330,942	(162,825)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	4,915,000	11,645,180	11,645,180	5,348,167	11,330,942	(314,238)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,915,000	11,645,180	11,645,180	5,348,167	11,330,942	(314,238)
Net Change in Fund Balance	4,581,018	(151,413)	(151,413)	4,989,647	-	(477,063)
Actual Beginning Fund Balance	9,500	9,500	9,500	9,500	9,500	-
Ending Fund Balance	\$ 4,590,518	\$ (141,913)	\$ (141,913)	\$ 4,999,147	\$ 9,500	\$ (477,063)



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 2025 mill levy for the County, with \$2.8 million in revenue budgeted from a property tax rate of 0.372 mills for the year, a 0.013 mills increase from 2024, while the other fund, Aging Grants, accounts for grants and most user fees.



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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

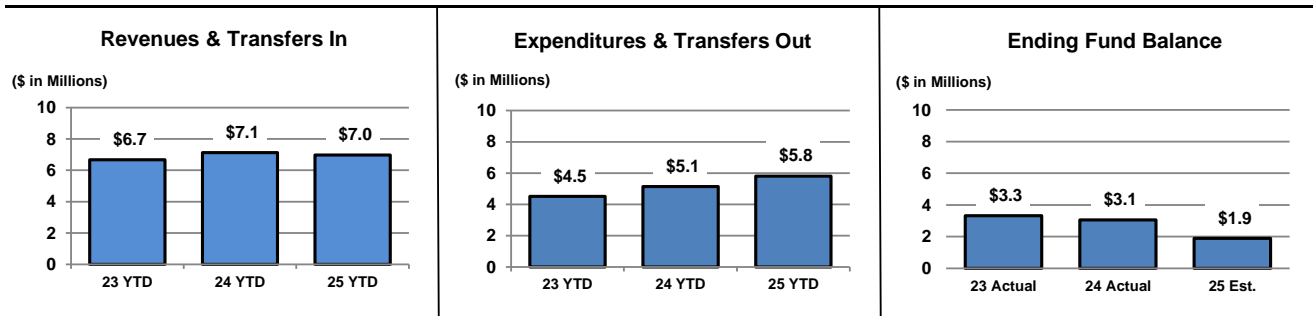
	2024 YTD		2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,319,262	\$ 2,491,202	\$ 2,491,202	\$ 2,437,386	\$ 2,493,942	\$ 2,740
Back Prop. Taxes & Ref. Warrants	27,650	29,747	29,747	35,118	42,575	12,828
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	91,103	245,423	245,423	96,072	284,163	38,740
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	8,215	18,000	18,000	-	18,303	303
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,377	7,000	7,000	200	1,833	(5,167)
Reimbursements	-	-	-	-	253	253
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,447,606	2,791,373	2,791,373	2,568,775	2,841,068	49,696
Expenditures & Transfers Out						
Personnel	\$ 401,210	\$ 908,917	\$ 908,917	\$ 413,179	\$ 806,695	\$ (102,222)
Contractuals	1,394,316	1,803,234	1,803,234	1,545,973	1,677,232	(126,002)
Debt Service	-	-	-	-	-	-
Commodities	844	38,000	38,000	217	2,514	(35,486)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	378,300	378,300	-	353,167	(25,133)
Total Expenditures & Transfers Out	1,796,370	3,128,451	3,128,451	1,959,370	2,839,607	(288,843)
Net Change in Fund Balance	651,236	(337,078)	(337,078)	609,405	1,461	(239,148)
Actual Beginning Fund Balance	1,285,501	1,309,864	1,309,864	1,309,864	1,309,864	-
Ending Fund Balance	\$ 1,936,737	\$ 972,786	\$ 972,786	\$ 1,919,269	\$ 1,311,325	\$ (239,148)



Highway

The Highway Department is financed through the Highway Fund to construct and maintain the County's roads, bridges and intersections. For 2025, the Fund is supported by a property tax levy of 0.662 mills, which represents a 0.080 mill decrease from last year's rate of 0.742.

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



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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

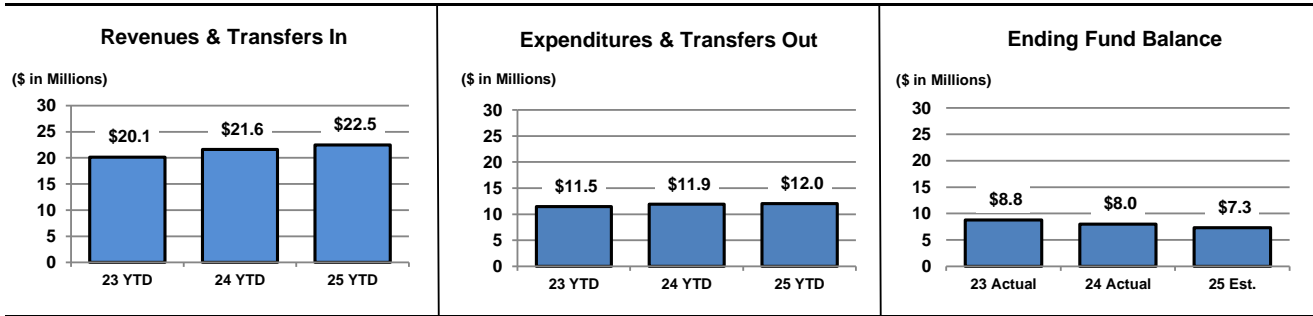
	2024 YTD			2025 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 4,469,832	\$ 4,438,000	\$ 4,445,283	\$ 4,337,747	\$ 4,437,562	\$ (7,721)
Back Prop. Taxes & Ref. Warrants	54,593	57,331	57,331	68,352	82,053	24,722
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	176,114	472,165	472,165	184,996	546,379	74,214
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	8,100	20,244	20,244	10,350	14,007	(6,237)
Intergovernmental	2,357,899	4,971,871	4,971,871	2,338,173	4,935,524	(36,347)
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	28,105	12,248	12,248	2,124	37,357	25,110
Reimbursements	26,658	31,592	31,592	27,054	28,404	(3,189)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	7,121,300	10,003,450	10,010,733	6,968,797	10,081,285	70,552
Expenditures & Transfers Out						
Personnel	\$ 2,963,126	\$ 7,741,280	\$ 7,741,280	\$ 3,379,515	\$ 6,758,153	\$ (983,127)
Contractuals	2,060,066	4,167,475	4,167,475	2,349,806	4,234,122	66,647
Debt Service	-	-	-	-	-	-
Commodities	107,911	372,795	372,795	85,638	251,690	(121,105)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	5,131,103	12,281,550	12,281,550	5,814,959	11,243,965	(1,037,585)
Net Change in Fund Balance	1,990,197	(2,278,100)	(2,270,818)	1,153,838	(1,162,681)	(967,033)
Actual Beginning Fund Balance	3,328,794	3,060,670	3,060,670	3,060,670	3,060,670	-
Ending Fund Balance	\$ 5,318,991	\$ 782,570	\$ 789,852	\$ 4,214,508	\$ 1,897,989	\$ (967,033)



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 2025 is 17.000 mills which is a decrease of 0.883 mills from 2024.

The Fire District's vehicle replacement plan was included in the 2025 budget.



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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

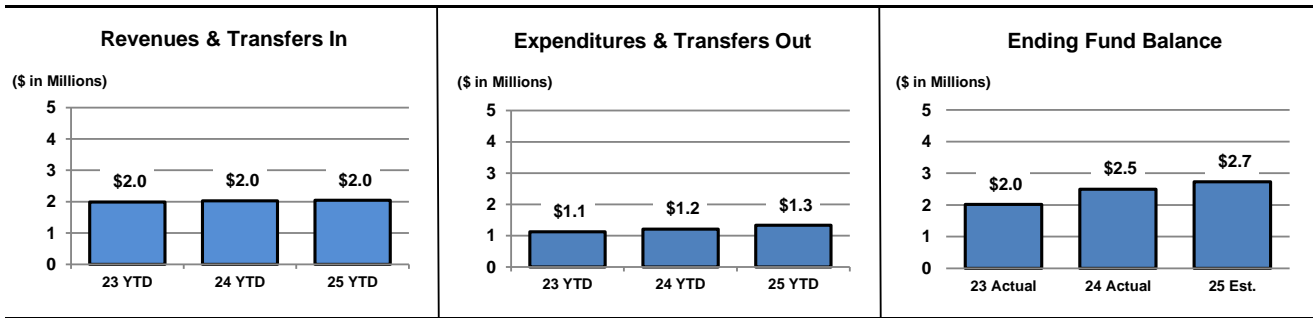
	2024 YTD			2025 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 20,435,055	\$ 21,506,560	\$ 21,506,560	\$ 21,357,048	\$ 21,506,525	\$ (35)
Back Prop. Taxes & Ref. Warrants	33,644	263,676	263,676	225,641	263,676	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	703,096	2,097,675	2,097,675	742,454	2,093,115	(4,560)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	5,950	10,508	10,508	5,400	9,871	(637)
Intergovernmental	-	-	-	-	-	-
Charges for Services	103,583	1,011,460	1,011,460	111,178	810,393	(201,067)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	323,168	18,894	18,894	1,660	52,150	33,256
Reimbursements	-	1,290	1,290	18,571	19,822	18,532
Use of Money & Property	-	761,837	761,837	-	810,300	48,463
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	21,604,497	25,671,901	25,671,901	22,461,952	25,565,853	(106,048)
Expenditures & Transfers Out						
Personnel	\$ 9,427,364	\$ 20,103,229	\$ 20,103,229	\$ 10,165,312	\$ 20,558,545	\$ 455,316
Contractuals	1,284,920	6,601,301	6,604,032	833,609	2,367,884	(4,236,148)
Debt Service	351,838	2,061,502	2,061,502	463,893	2,061,502	-
Commodities	529,664	1,004,768	1,001,068	547,241	885,061	(116,007)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	311,368	370,000	370,000	17,423	370,000	-
Transfers Out	-	-	969	969	969	-
Total Expenditures & Transfers Out	11,905,153	30,140,800	30,140,800	12,028,447	26,243,961	(3,896,839)
Net Change in Fund Balance	9,699,343	(4,468,899)	(4,468,899)	10,433,505	(678,109)	(4,002,887)
Actual Beginning Fund Balance	8,770,201	7,999,604	7,999,604	7,999,604	7,999,604	-
Ending Fund Balance	\$ 18,469,544	\$ 3,530,705	\$ 3,530,705	\$ 18,433,109	\$ 7,321,495	\$ (4,002,887)



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 fee schedule was updated to take into account the amount and type of waste each property type generated, as well as which property types use the available solid waste services. The fee is structured to recover the full cost of specified solid waste services, with each customer group (residential and nonresidential property owners) paying aggregate fee totals based on the estimated share of service benefit they could receive. The Base Residential rate is \$3.55 for 2025, High Density (HD) Residential rate is \$2.84, and the HD Residential with Additional Use rate is \$4.44.



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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

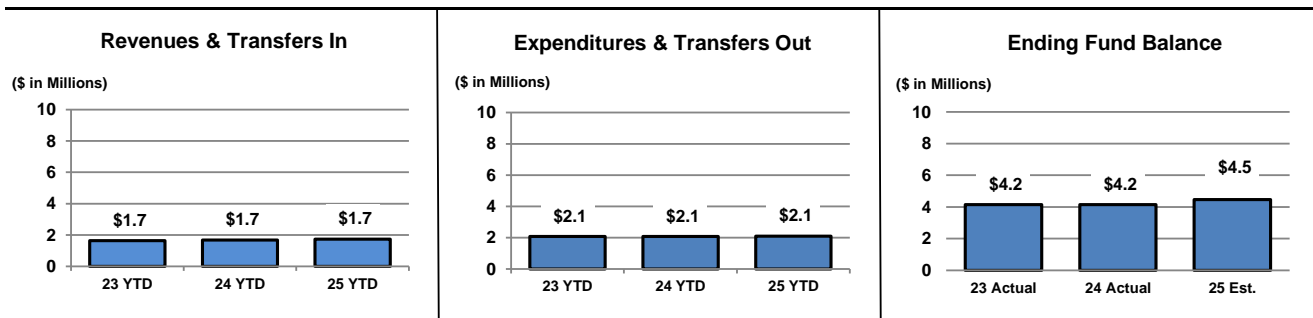
	2024 YTD		2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	430	31,361	31,361	406	89,526	58,165
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,026,904	2,271,453	2,271,453	2,041,836	2,199,012	(72,441)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	73	73	-	-	(73)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,027,334	2,302,888	2,302,888	2,042,242	2,288,538	(14,349)
Expenditures & Transfers Out						
Personnel	\$ 477,936	\$ 1,067,621	\$ 1,067,621	\$ 512,903	\$ 1,013,177	\$ (54,444)
Contractuals	674,220	1,551,542	1,521,542	745,204	949,506	(572,036)
Debt Service	-	-	-	-	-	-
Commodities	59,425	79,165	109,165	74,921	92,990	(16,175)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,211,581	2,698,328	2,698,328	1,333,028	2,055,673	(642,655)
Net Change in Fund Balance	815,753	(395,441)	(395,441)	709,214	232,865	(657,005)
Actual Beginning Fund Balance	2,017,934	2,500,511	2,500,511	2,500,511	2,500,511	-
Ending Fund Balance	\$ 2,833,687	\$ 2,105,070	\$ 2,105,070	\$ 3,209,725	\$ 2,733,376	\$ (657,005)



Emergency Communications - 911

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

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



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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

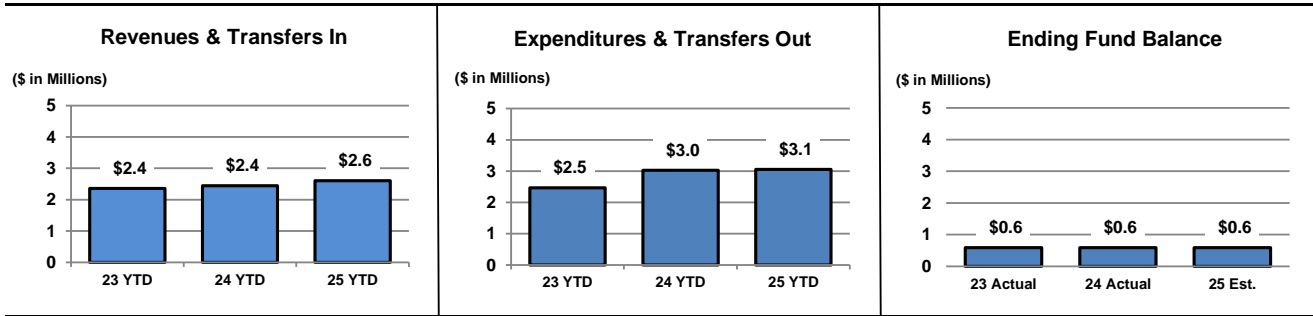
	2024 YTD		2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	1,677,981	3,718,793	3,718,793	1,744,859	3,766,643	47,850
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	85,229	85,229	-	210,643	125,414
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,677,981	3,804,022	3,804,022	1,744,859	3,977,285	173,264
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	2,041,998	2,917,063	2,913,752	2,049,645	2,906,749	(7,003)
Debt Service	-	-	-	-	-	-
Commodities	40,123	55,968	55,968	50,530	53,898	(2,070)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	712,251	715,562	3,311	711,821	(3,741)
Total Expenditures & Transfers Out	2,082,121	3,685,282	3,685,282	2,103,486	3,672,468	(12,814)
Net Change in Fund Balance	(404,140)	118,740	118,740	(358,626)	304,817	160,450
Actual Beginning Fund Balance	4,152,224	4,157,005	4,157,005	4,157,005	4,157,005	-
Ending Fund Balance	\$ 3,748,084	\$ 4,275,745	\$ 4,275,745	\$ 3,798,379	\$ 4,461,822	\$ 160,450



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



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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

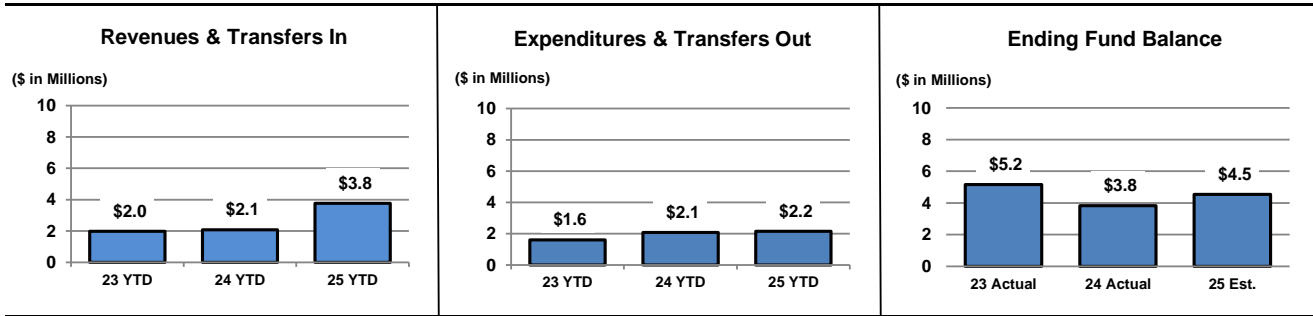
	2024 YTD		2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	35,175	30,348	30,348	38,325	40,411	10,063
Charges for Services	2,365,075	4,975,189	4,975,189	2,482,662	5,038,468	63,279
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(3,911)	(15,385)	80,506	6,719	13,652	(66,854)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	48,540	61,515	61,515	73,745	94,585	33,069
Transfers In & Other Proceeds	-	606,165	606,165	-	687,023	80,858
Total Revenues & Transfers In	2,444,880	5,657,833	5,753,724	2,601,451	5,874,139	120,416
Expenditures & Transfers Out						
Personnel	\$ 2,203,359	\$ 4,971,230	\$ 4,971,230	\$ 2,197,286	\$ 4,386,554	\$ (584,676)
Contractuals	767,465	1,507,005	1,506,774	812,265	1,408,744	(98,030)
Debt Service	-	-	-	-	-	-
Commodities	51,988	72,500	72,731	44,392	59,168	(13,563)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,022,812	6,550,735	6,550,735	3,053,943	5,854,466	(696,269)
Net Change in Fund Balance	(577,932)	(892,902)	(797,011)	(452,493)	-	(575,854)
Actual Beginning Fund Balance	587,026	587,027	587,027	587,027	587,027	-
Ending Fund Balance	\$ 9,094	\$ (305,875)	\$ (209,984)	\$ 134,534	\$ 587,027	\$ (575,854)



SCDDO Grants

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

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



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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD		2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	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	1,917,129	3,100,612	3,631,549	3,492,545	3,593,943	(37,606)
Charges for Services	150,000	255,600	255,600	270,300	540,600	285,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	19,465	19,465
Reimbursements	14,439	22,500	22,500	8,540	21,114	(1,386)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,081,568	3,378,712	3,909,649	3,771,385	4,175,122	265,474
Expenditures & Transfers Out						
Personnel	\$ 907,758	\$ 2,023,809	\$ 2,023,809	\$ 902,389	\$ 1,786,700	\$ (237,109)
Contractuals	1,149,471	1,781,821	2,292,758	1,227,446	1,638,412	(654,345)
Debt Service	-	-	-	-	-	-
Commodities	16,693	32,700	52,700	28,169	34,164	(18,536)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,073,922	3,838,330	4,369,267	2,158,004	3,459,277	(909,990)
Net Change in Fund Balance	7,647	(459,618)	(459,618)	1,613,381	715,845	(644,516)
Actual Beginning Fund Balance	5,158,698	3,830,034	3,830,034	3,830,034	3,830,034	-
Ending Fund Balance	\$ 5,166,345	\$ 3,370,416	\$ 3,370,416	\$ 5,443,415	\$ 4,545,879	\$ (644,516)

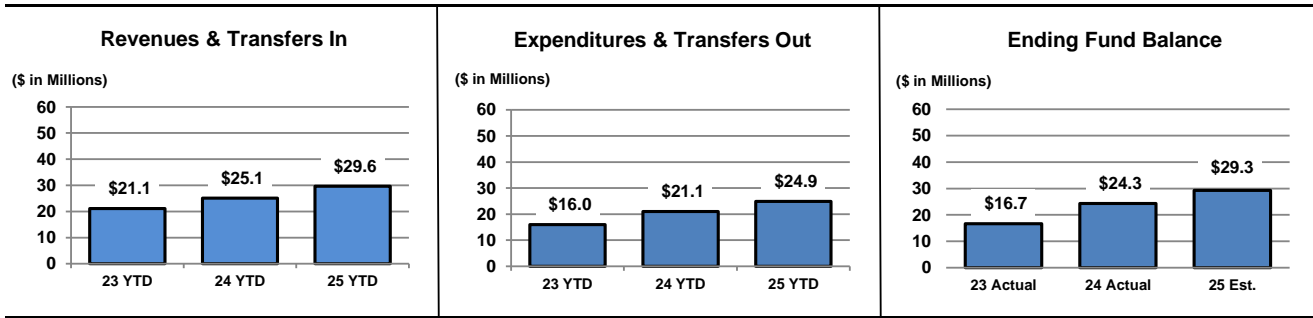


COMCARE Grants

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

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

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



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

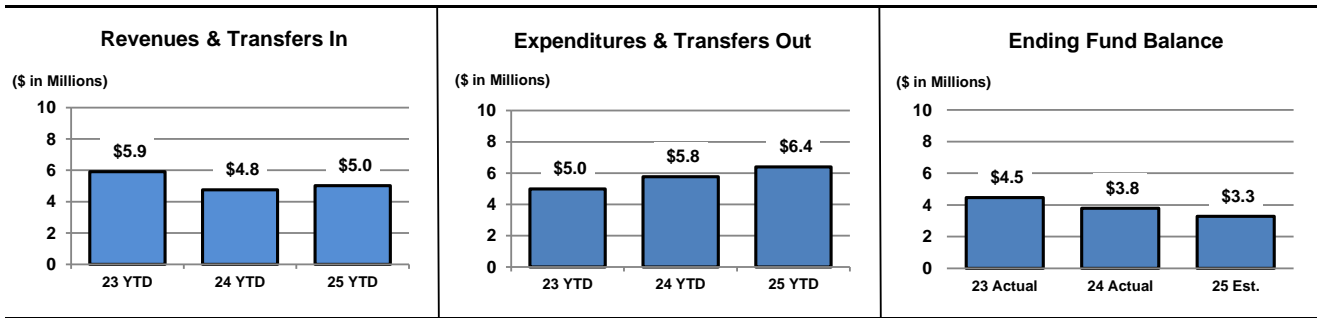
For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD		2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	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	7,300,864	15,518,421	15,843,104	8,807,244	15,839,246	(3,858)
Charges for Services	17,737,256	38,909,027	38,909,027	20,804,199	36,050,715	(2,858,312)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	7,738	8,675	8,820	645	18,745	9,925
Reimbursements	18,301	13,800	13,800	12,165	27,676	13,876
Use of Money & Property	2,362	10,000	10,000	4,604	5,597	(4,403)
Transfers In & Other Proceeds	-	132,393	132,393	-	132,393	-
Total Revenues & Transfers In	25,066,522	54,592,316	54,917,144	29,628,857	52,074,372	(2,842,772)
Expenditures & Transfers Out						
Personnel	\$ 16,685,071	\$ 42,693,052	\$ 42,936,053	\$ 18,016,732	\$ 35,438,875	\$ (7,497,179)
Contractuals	4,185,696	14,559,329	14,572,519	6,544,317	11,243,870	(3,328,649)
Debt Service	-	-	-	-	-	-
Commodities	188,372	844,775	845,120	337,008	356,559	(488,561)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	9,711	9,711
Total Expenditures & Transfers Out	21,059,139	58,097,156	58,353,692	24,898,056	47,049,015	(11,304,678)
Net Change in Fund Balance	4,007,383	(3,504,840)	(3,436,548)	4,730,801	5,025,357	(14,147,450)
Actual Beginning Fund Balance	16,678,410	24,289,130	24,289,130	24,289,130	24,289,130	-
Ending Fund Balance	\$ 20,685,793	\$ 20,784,290	\$ 20,852,582	\$ 29,019,931	\$ 29,314,487	\$ (14,147,450)



Corrections Grants

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



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

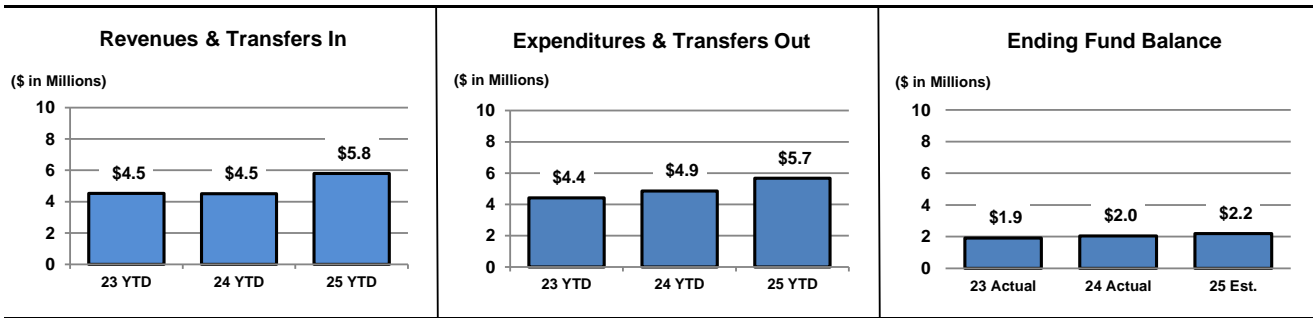
For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD			2025 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	4,548,938	11,732,174	12,080,728	4,770,023	10,895,788	(1,184,940)
Charges for Services	190,430	859,815	859,815	236,634	369,926	(489,889)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	11,156	29,729	29,729	20,314	23,884	(5,845)
Reimbursements	5,466	10,888	10,888	-	8,135	(2,752)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	992,000	992,000	-	992,000	-
Total Revenues & Transfers In	4,755,990	13,624,606	13,973,160	5,026,971	12,289,733	(1,683,427)
Expenditures & Transfers Out						
Personnel	\$ 4,793,041	\$ 12,134,043	\$ 12,207,460	\$ 5,400,681	\$ 10,823,668	\$ (1,383,792)
Contractuals	766,656	1,776,861	2,047,148	907,297	1,711,754	(335,394)
Debt Service	-	-	-	-	-	-
Commodities	200,456	267,500	272,350	88,989	266,583	(5,767)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	5,760,153	14,178,404	14,526,958	6,396,967	12,802,005	(1,724,953)
Net Change in Fund Balance	(1,004,164)	(553,798)	(553,798)	(1,369,997)	(512,271)	(3,408,380)
Actual Beginning Fund Balance	4,476,574	3,794,779	3,794,779	3,794,779	3,794,779	-
Ending Fund Balance	\$ 3,472,410	\$ 3,240,981	\$ 3,240,981	\$ 2,424,782	\$ 3,282,508	\$ (3,408,380)



Aging Grants

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



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

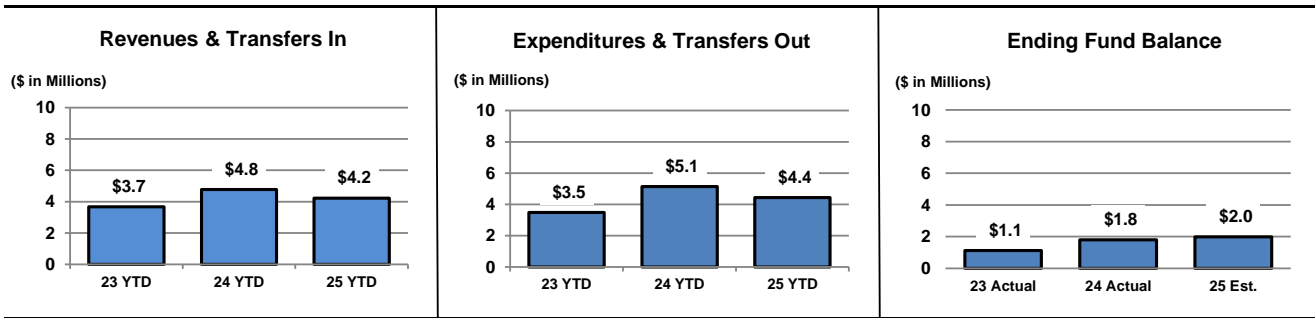
For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD		2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	4,091,876	9,360,290	9,977,148	5,222,132	8,160,375	(1,816,773)
Charges for Services	399,518	902,590	902,590	568,883	669,927	(232,663)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	27,328	12,500	12,500	2,562	27,115	14,615
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	417,130	433,630	-	316,924	(116,706)
Total Revenues & Transfers In	4,518,722	10,692,510	11,325,868	5,793,578	9,174,341	(2,151,528)
Expenditures & Transfers Out						
Personnel	\$ 1,331,538	\$ 3,732,763	\$ 3,692,018	\$ 1,442,493	\$ 2,825,787	\$ (866,231)
Contractuals	3,509,496	7,263,768	7,580,631	4,072,817	6,031,904	(1,548,728)
Debt Service	-	-	-	-	-	-
Commodities	14,827	155,383	298,672	77,929	87,912	(210,760)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	82,500	73,390	73,398	(9,102)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,855,860	11,151,914	11,653,821	5,666,629	9,019,001	(2,634,820)
Net Change in Fund Balance	(337,139)	(459,404)	(327,953)	126,949	155,340	(4,786,348)
Actual Beginning Fund Balance	1,909,930	2,041,156	2,041,156	2,041,156	2,041,156	-
Ending Fund Balance	\$ 1,572,791	\$ 1,581,752	\$ 1,713,203	\$ 2,168,105	\$ 2,196,496	\$ (4,786,348)



Health Grants

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



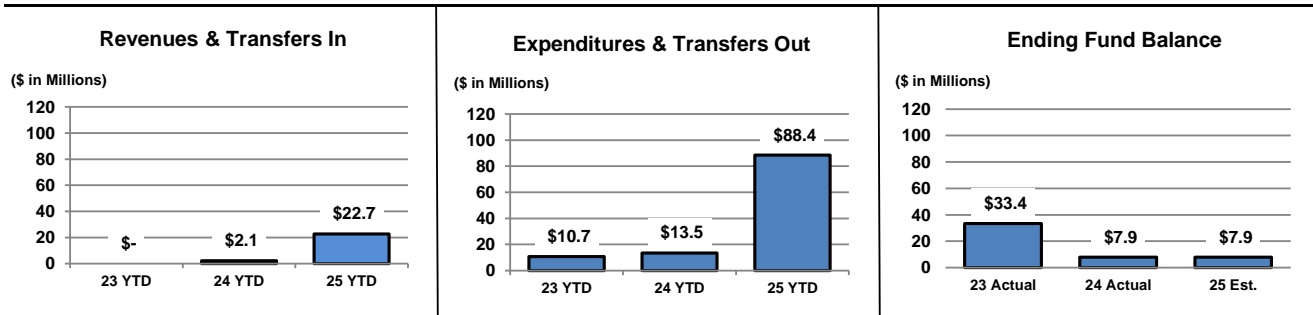
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD		2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	4,595,124	9,003,995	9,893,995	3,834,667	6,259,744	(3,634,252)
Charges for Services	168,514	498,496	498,496	160,673	265,052	(233,444)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	520	814	814	-	691	(123)
Reimbursements	5,848	25,333	25,333	39,703	47,794	22,461
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	1,020,629	1,020,629	195,336	894,725	(125,904)
Total Revenues & Transfers In	4,770,007	10,549,268	11,439,268	4,230,380	7,468,005	(3,971,262)
Expenditures & Transfers Out						
Personnel	\$ 3,365,737	\$ 9,175,259	\$ 9,533,033	\$ 2,942,091	\$ 5,371,803	\$ (4,161,230)
Contractuals	452,439	1,711,604	2,206,528	1,036,142	1,389,642	(816,886)
Debt Service	-	-	-	-	-	-
Commodities	340,010	768,906	806,208	357,077	402,642	(403,566)
Capital Improvements	863,110	-	-	-	-	-
Capital Outlay	109,200	-	-	-	-	-
Transfers Out	-	125,904	125,904	110,156	124,217	(1,687)
Total Expenditures & Transfers Out	5,130,495	11,781,673	12,671,673	4,445,467	7,288,305	(5,383,369)
Net Change in Fund Balance	(360,488)	(1,232,406)	(1,232,406)	(215,087)	179,701	(9,354,631)
Actual Beginning Fund Balance	1,124,420	1,800,923	1,800,923	1,800,923	1,800,923	-
Ending Fund Balance	\$ 763,932	\$ 568,517	\$ 568,517	\$ 1,585,836	\$ 1,980,624	\$ (9,354,631)

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 by President Trump. The Act provided \$2 trillion in economic relief funding and allocated \$150 billion of that to state, local, and tribal governments. Sedgwick County received \$99.6 million, which was used by the County, municipalities, and approved entities to cover costs incurred due to COVID-19 between March 27, 2020 and December 30, 2020. Then, 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, paid in two equal installments in 2021 and 2022. The County spent its direct ARPA allocation by December 31, 2024. In 2025, activity in this Fund is now solely for the construction of the South Central Kansas Regional Psychiatric Hospital, a 104-bed secure hospital facility for in-patient adult mental health care. The project is to be funded with \$25 million from State ARPA funding, and the balance with grant funding from the State General Fund through the Kansas Department of Aging and Disabilities.



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

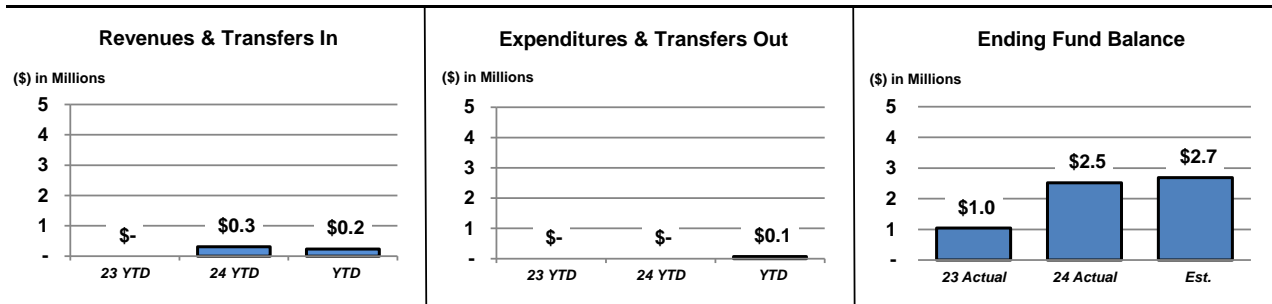
For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD		2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	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	2,104,030	-	-	22,670,110	89,655,906	89,655,906
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,104,030	-	-	22,670,110	89,655,906	89,655,906
Expenditures & Transfers Out						
Personnel	\$ 1,735,615	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	2,256,058	-	28,938	26,260	28,938	-
Debt Service	-	-	-	-	-	-
Commodities	588,823	-	380	380	380	-
Capital Improvements	1,911,583	-	89,626,588	88,383,951	89,626,588	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	7,000,000	-	-	-	-	-
Total Expenditures & Transfers Out	13,492,079	-	89,655,906	88,410,592	89,655,906	-
Net Change in Fund Balance	(11,388,048)	-	(89,655,906)	(65,740,482)	-	89,655,906
Actual Beginning Fund Balance	33,439,309	7,855,416	7,855,416	7,855,416	7,855,416	-
Ending Fund Balance	\$ 22,051,260	\$ 7,855,416	\$ (81,800,490)	\$ (57,885,066)	\$ 7,855,416	\$ 89,655,906



Municipalities Fight Addiction

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



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

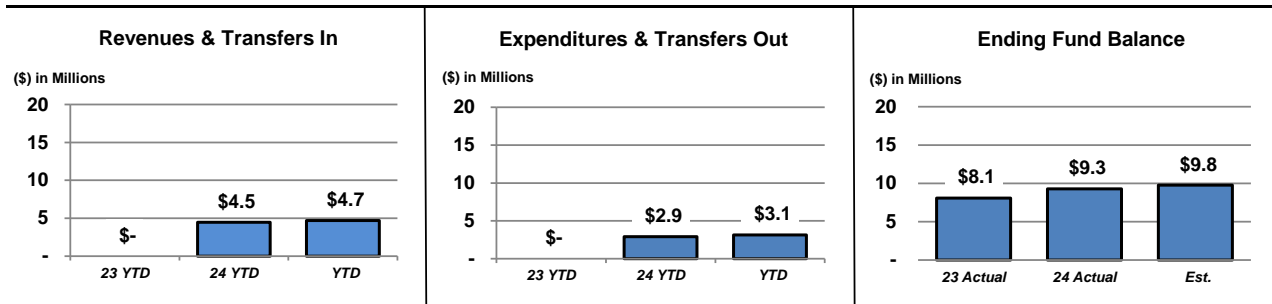
For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD	2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	
		Adopted	Revised		
Revenues & Transfers In					
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-
All Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	313,134	-	-	238,893	238,893
Miscellaneous	-	-	-	-	-
Reimbursements	-	-	-	-	-
Use of Money & Property	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-
Total Revenues & Transfers In	313,134	-	-	238,893	238,893
Expenditures & Transfers Out					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	-	66,555	66,555	66,555
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures & Transfers Out	-	-	66,555	66,555	66,555
Net Change in Fund Balance	313,134	-	(66,555)	172,338	238,893
Actual Beginning Fund Balance	1,040,386	2,514,513	2,514,513	2,514,513	-
Ending Fund Balance	\$ 1,353,520	\$ 2,514,513	\$ 2,447,958	\$ 2,686,851	\$ 238,893



Code Inspection & Enforcement

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



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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

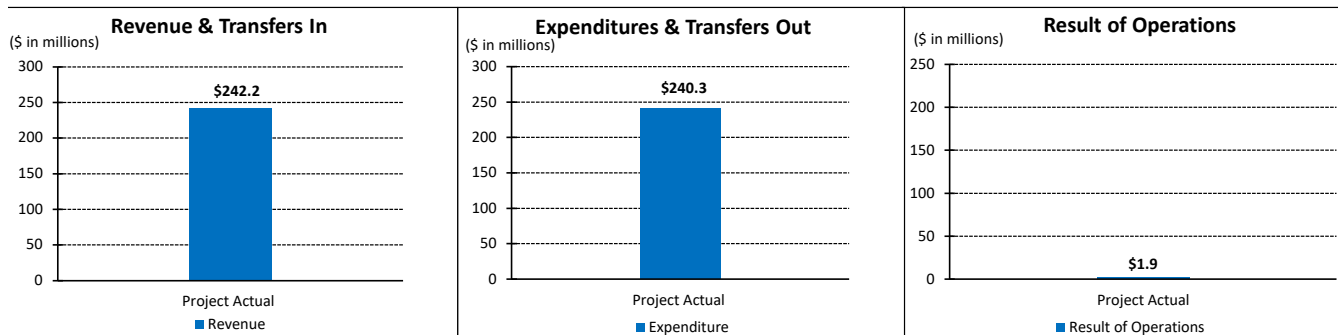
	2024 YTD	2025 YTD				
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	4,404,094	8,365,648	8,365,648	4,515,929	9,212,635	846,988
Intergovernmental	-	-	-	-	-	-
Charges for Services	58,127	111,094	111,094	195,363	230,800	119,706
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	97	922	922	3,824	4,201	3,279
Reimbursements	-	-	-	-	1,892	1,892
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	4,462,319	8,477,663	8,477,663	4,715,117	9,449,528	971,865
Expenditures & Transfers Out						
Personnel	\$ 1,828,683	\$ 4,541,882	\$ 4,541,882	\$ 2,021,953	\$ 4,032,304	\$ (509,578)
Contractuals	1,048,578	5,433,090	5,433,090	1,066,944	4,744,911	(688,179)
Debt Service	-	-	-	-	-	-
Commodities	13,444	89,200	89,200	37,087	88,408	(792)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	82,919	82,919	-	82,919	-
Total Expenditures & Transfers Out	2,890,704	10,147,091	10,147,091	3,125,984	8,948,543	(1,198,548)
Net Change in Fund Balance	1,571,614	(1,669,427)	(1,669,427)	1,589,132	500,985	(226,683)
Actual Beginning Fund Balance	8,082,460	9,265,023	9,265,023	9,265,023	9,265,023	-
Ending Fund Balance	\$ 9,654,074	\$ 7,595,596	\$ 7,595,596	\$ 10,854,155	\$ 9,766,008	\$ (226,683)



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.



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

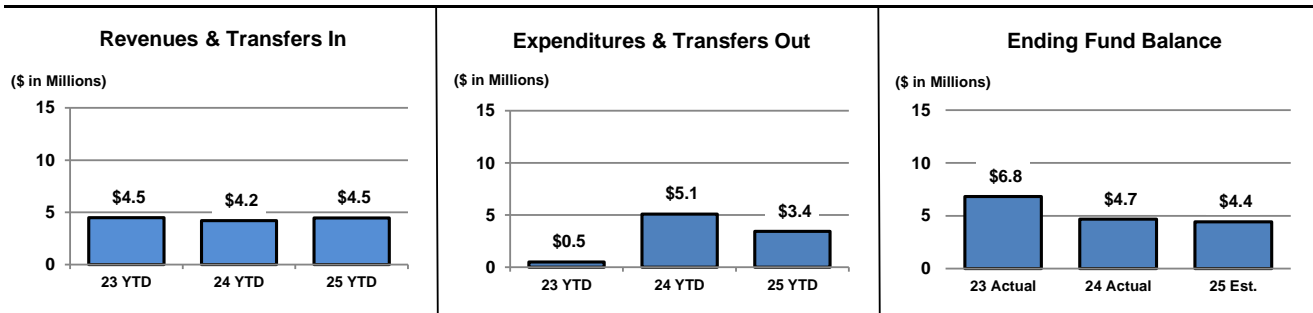
	Total Project				
	Budget		FY '05-FY '24 Amounts	FY 2025 Amounts	Total Amounts
	Original	Revised			
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Intergovernmental revenue	\$ -	\$ -	10,000,000	\$ -	\$ 10,000,000
Charges for service	-	-	14,495,677	497,458	\$ 14,993,135
Miscellaneous	-	-	857,579	56,679	\$ 914,258
Reimbursements	-	-	2,180,367	-	\$ 2,180,367
Other proceeds	-	-	8,103,298	193,886	\$ 8,297,184
Total revenues & transfers in	184,528,042	205,500,000	242,174,826	748,022	242,922,848
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	2,435,391	-	\$ 2,435,391
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	367,816	\$ 17,054,997
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	23,218,464	1,203,889	\$ 24,422,353
Total expenditures & transfers out	184,528,042	211,408,448	240,315,492	1,571,705	241,887,198
Ending fund balance			\$ 1,859,334		\$ 1,035,650

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 2024 for vehicles.



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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

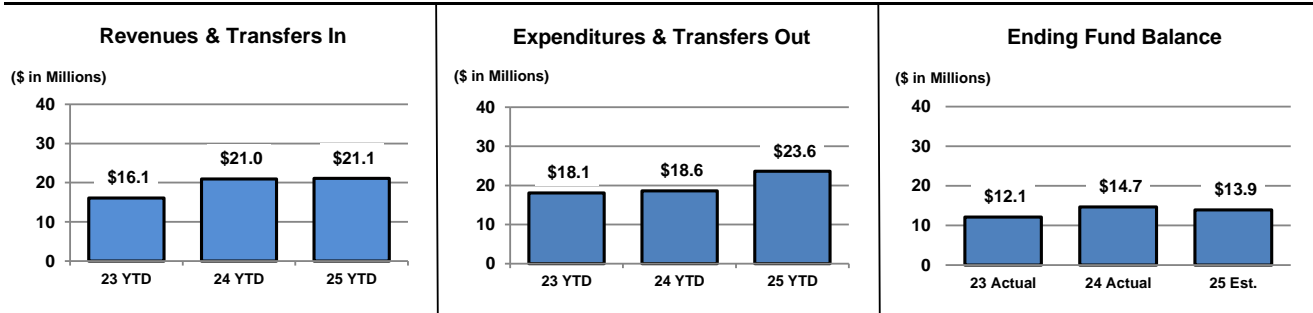
	2024 YTD			2025 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	4,088,779	8,967,908	8,967,908	4,306,918	8,486,296	(481,611)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	91,740	286,475	286,475	131,542	197,227	(89,248)
Reimbursements	23,090	46,653	46,653	23,326	46,641	(12)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	4,203,610	9,301,035	9,301,035	4,461,786	8,730,164	(570,871)
Expenditures & Transfers Out						
Personnel	\$ 622,216	\$ 1,357,790	\$ 1,357,789	\$ 669,685	\$ 1,334,048	\$ (23,742)
Contractuals	409,918	866,777	885,377	594,948	832,239	(53,138)
Debt Service	-	-	-	-	-	-
Commodities	2,450,223	3,957,000	3,938,400	2,331,313	3,447,976	(490,424)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	1,606,102	6,184,102	6,184,102	(149,627)	3,347,656	(2,836,446)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	5,088,460	12,365,669	12,365,668	3,446,319	8,961,918	(3,403,750)
Net Change in Fund Balance	(884,850)	(3,064,633)	(3,064,633)	1,015,466	(231,754)	(3,974,621)
Actual Beginning Fund Balance	6,832,622	4,666,163	4,666,163	4,666,163	4,666,163	-
Ending Fund Balance	\$ 5,947,772	\$ 1,601,530	\$ 1,601,530	\$ 5,681,629	\$ 4,434,409	\$ (3,974,621)



Health/Dental Insurance Fund

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

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



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

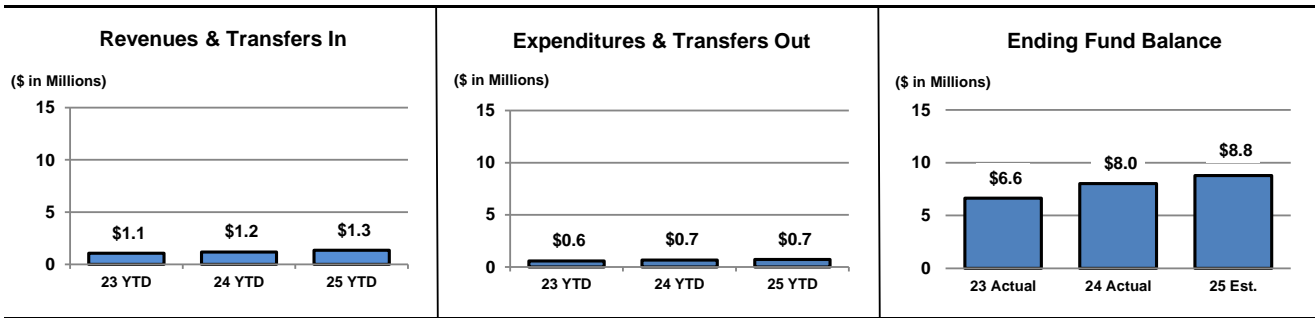
For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD		2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	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	19,321,130	42,505,713	42,505,713	19,439,642	39,044,681	(3,461,033)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,645,278	2,776,150	2,776,150	1,675,570	2,924,031	147,880
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	686,768	686,768	-	-	(686,768)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	20,966,408	45,968,631	45,968,631	21,115,212	41,968,711	(3,999,920)
Expenditures & Transfers Out						
Personnel	\$ 63,010	\$ 302,776	\$ 302,776	\$ 99,843	\$ 260,019	\$ (42,757)
Contractuals	18,566,884	42,930,371	42,930,371	23,541,583	42,483,317	(447,054)
Debt Service	-	-	-	-	-	-
Commodities	-	60,500	60,500	-	-	(60,500)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	18,629,894	43,293,648	43,293,648	23,641,426	42,743,336	(550,311)
Net Change in Fund Balance	2,336,514	2,674,984	2,674,984	(2,526,214)	(774,625)	(4,550,231)
Actual Beginning Fund Balance	12,128,869	14,703,990	14,703,990	14,703,990	14,703,990	-
Ending Fund Balance	\$ 14,465,383	\$ 17,378,974	\$ 17,378,974	\$ 12,177,776	\$ 13,929,365	\$ (4,550,231)



Workers' Compensation

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



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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

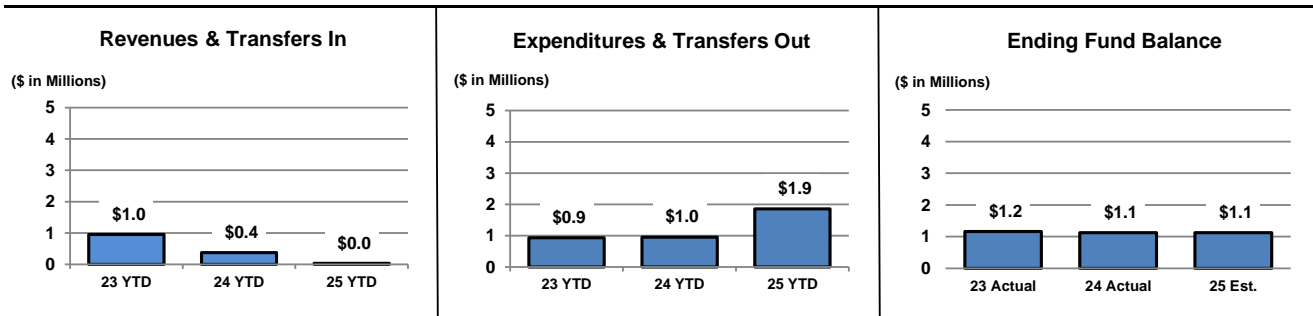
	2024 YTD			2025 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,191,091	2,000,000	2,000,000	1,287,291	2,162,507	162,507
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,547	-	-	957	4,434	4,434
Reimbursements	195	15,000	15,000	59,544	62,301	47,301
Use of Money & Property	-	302,371	302,371	-	-	(302,371)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,192,833	2,317,371	2,317,371	1,347,792	2,229,242	(88,129)
Expenditures & Transfers Out						
Personnel	\$ 70,360	\$ 312,319	\$ 312,319	\$ 155,947	\$ 205,558	\$ (106,761)
Contractuals	575,452	1,882,030	1,842,030	528,306	1,192,613	(649,417)
Debt Service	-	-	-	-	-	-
Commodities	18,525	-	40,000	28,623	52,715	12,715
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	664,336	2,194,349	2,194,349	712,876	1,450,886	(743,463)
Net Change in Fund Balance	528,496	123,021	123,021	634,916	778,356	(831,592)
Actual Beginning Fund Balance	6,639,529	8,022,104	8,022,104	8,022,104	8,022,104	-
Ending Fund Balance	\$ 7,168,025	\$ 8,145,125	\$ 8,145,125	\$ 8,657,020	\$ 8,800,460	\$ (831,592)



Risk Management

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

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



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

For the month ending June 30, 2025, with comparative actuals ending June 30, 2024

	2024 YTD			2025 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2025	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	123	-	-	33,185	35,151	35,151
Reimbursements	378,267	200,000	200,000	1,471	400,152	200,152
Use of Money & Property	-	9,144	9,144	-	-	(9,144)
Transfers In & Other Proceeds	-	-	-	-	5,416,276	5,416,276
Total Revenues & Transfers In	378,391	209,144	209,144	34,656	5,851,579	5,642,436
Expenditures & Transfers Out						
Personnel	\$ 140,235	\$ 409,352	\$ 409,352	\$ 183,443	\$ 366,295	\$ (43,057)
Contractuals	810,269	5,086,295	6,086,295	1,666,039	5,470,875	(615,420)
Debt Service	-	-	-	-	-	-
Commodities	6,908	20,435	20,435	4,884	14,409	(6,026)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	957,412	5,516,082	6,516,082	1,854,366	5,851,579	(664,503)
Net Change in Fund Balance	(579,021)	(5,306,938)	(6,306,938)	(1,819,709)	-	4,977,933
Actual Beginning Fund Balance	1,164,873	1,122,574	1,122,574	1,122,574	1,122,574	-
Ending Fund Balance	\$ 585,852	\$ (4,184,364)	\$ (5,184,364)	\$ (697,135)	\$ 1,122,574	\$ 4,977,933



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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.
- **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.
- **2019:** Budgeted funding for the 2019 CIP totals \$43.1 million, with \$0.3 million committed and \$42.8 million available. The one active project is the County Administration Building, after the CIP amendment in 2023.
- **2020:** Budgeted funding for the 2020 CIP totals \$3.0 million with \$1.1 million committed and \$1.9 million available. There is one facility project, two road projects, and one bridge project remaining.
- **2021:** Budgeted funding for the 2021 CIP totals \$5.9 million with \$4.6 million committed and \$1.3 million available. There is one remaining project, the Elections Building.
- **2022:** Budgeted funding for the 2022 CIP totals \$27.2 million with \$12.6 million committed and \$14.7 million available. Significant projects include the Community Crisis Center Expansion, the Household Hazardous Waste Facility Expansion, one road project, and one bridge project.
- **2023:** Budgeted funding for the 2023 CIP totals \$19.8 million with \$6.6 million committed and \$13.2 million available. Significant projects include camera system improvements at the Juvenile Detention Facility (JDF), renovating the pavilion at Lake Afton Park (LAP), and numerous road and bridge projects.
- **2024:** Budgeted funding for the 2024 CIP totals \$26.5 million with \$13.8 million committed and \$12.7 million available. Significant projects include EMS Post 1, the Main Courthouse Annex remodel, and numerous road and bridge projects.
- **2025:** Budgeted funding for the 2025 CIP totals \$167.6 million with \$111.1 million committed and \$56.5 million available. Significant projects include Juvenile Services Community-Based building, the Historic Courthouse datacenter equipment refresh, and numerous road and bridge projects.

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)	-	
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	-	-	
2019									
Facility									
93001-230	County Administration Building	Property Acquisition Planning	Cash	-	43,080,579	253,927	42,826,652	50,000	TBD
Annual Total				-	43,080,579	253,927	42,826,652	50,000	





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	Construction	LST	-	115,000	110,550	4,450	-	07/30/2025
Bridges									
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	3,005,481	1,125,101	1,880,381	-	
2021									
Facility									
66001-230	County Elections Building	Design	Cash	-	5,884,428	4,550,580	1,333,848	4,437,000	09/01/2025
Annual Total				-	5,884,428	4,550,580	1,333,848	4,437,000	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2022									
Facility									
31001-230	Community Crisis Center Expansion	Design	Bond	-	15,495,222	6,404,121	9,091,101	477,340	12/30/2025
31002-230	COMCARE Peer Housing	Not Started	Bond	-	599,607	-	599,607	-	12/30/2025
38001-230	Health Department Flooring at 1900 E 9th	Construction	Cash	-	196,421	44,779	151,642	-	TBD
38002-230	Health Dept. West Clinic Remodel	Design	Bond	-	3,615,894	985,781	2,630,113	-	TBD
43001-230	HHW Facility Expansion	Completed	Bond	-	1,925,398	1,861,010	64,388	800,440	06/06/2025
91010-230	Main Courthouse Chiller Rebuild	Completed	Bond	-	300,838	239,504	61,334	89,672	03/01/2025
91011-230	Main Courthouse Cooling Tower	Completed	Bond	-	2,286,622	2,064,795	221,827	-	06/30/2024
91012-230	ADF Secondary Domestic Water Main Supply	Completed	Bond	-	304,723	240,990	63,733	-	12/31/2024
91013-230	ADF Relocate Electrical Busway	Construction	Bond	-	603,274	539,470	63,804	-	08/30/2025
Roads									
21447-231	R350 County Rds Gravel /Cold Mix Replace	Ongoing	LST	-	1,500,000	-	1,500,000	-	TBD
Bridges									
21455-231	B508 21st S N btwn 375th & 391st S W	Completed	Bond/LS T	-	413,000	196,735	216,265	-	07/31/2023
Annual Total				-	27,240,999	12,577,185	14,663,814	1,367,452	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2023									
Facility									
12005-230	EMS Posts 2 & 4 Repairs	Completed	Cash	-	81,509	68,075	13,434	-	06/30/2024
15001-230	RFSC DNA Lab Addition	Design	Bond	-	7,080,546	356,180	6,724,366	-	12/30/2027
17007-230	ADF Dishwasher Exhaust Duct	Completed	Cash	-	91,075	91,075	-	-	12/31/2023
33007-230	JDF Camera System Improvements	Construction	Cash	-	760,014	45,273	714,741	-	12/31/2025
38003-230	Health Dept. Facility Upgrades	Completed	Bond	-	209,838	-	209,838	-	06/30/2024
51001-230	Renovate Pavilion at LAP	Completed	Cash	-	304,364	224,511	79,853	-	05/24/2024
51002-230	West Red Brick Restroom at LAP	Completed	Cash	-	395,295	395,295	-	315,000	06/03/2025
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	-	450,273	199,190	251,083	-	TBD
91016-230	CHP Access Control Replacement	Completed	Cash	-	178,210	102,310	75,900	1,945	06/11/2024
91017-230	PS Paralleling Switchgear Modernization	Construction	Cash	-	356,478	14,400	342,078	400	06/30/2026
91018-230	Public Safety Building Secure Parking	Construction	Cash	-	528,366	475,567	52,799	-	08/30/2025
Roads									
21017-230	Stonewater Estates BD	Ongoing	Bond	-	2,640,000	1,286,414	1,353,586	-	TBD
21018-230	Rachel Brooke Estates Addition BD	Ongoing	Bond	-	4,475,000	1,695,100	2,779,900	-	TBD
21424-231	R377 Meridian frm Ford-Seward & Main-5th	Construction	LST	-	405,000	221,414	183,586	47,034	07/15/2025
21431-231	K15 Corridor Management Study	Design	LST	-	50,000	-	50,000	-	12/31/2025
21436-231	R366 Stormwater Station 14 Repairs	Construction	LST	-	200,000	70,654	129,346	-	12/31/2025

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2023									
Bridges									
21453-231	B512 Rehab on Zoo at MS Mitchell Floodwa	Completed	LST	-	730,500	628,620	101,880	-	08/01/2024
21456-231	B502 Greenwich btwn 109th & 117th St N	Completed	Bond	-	815,000	684,110	130,890	-	04/28/2024
Annual Total							13,193,281	364,379	





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	Design	Cash	-	1,838,995	176,586	1,662,409	1,780	12/31/2025
13002-230	Emergency Preparedness Center	Not Started	Other	-	1,710,000	1,051,439	658,561	-	TBD
51003-230	East Red Brick Restroom at LAP	Completed	Cash	-	429,042	373,430	55,612	315,345	06/03/2025
91020-230	Main Courthouse Annex Remodel	Construction	Cash	-	1,369,104	1,137,687	231,417	205,320	12/31/2025
91021-230	ADF Fabric Dryer for Laundry Room	Completed	Cash	-	75,000	75,000	-	75,000	04/09/2025
91026-230	ADF Cameras & Locks (prev. ARPA)	Construction	Other	-	6,313,642	6,088,719	224,923	2,068,518	11/30/2025
Roads									
21019-230	R: Bluestem Estates Benefit District	Completed	Bond	-	1,300,000	829,962	470,038	-	11/01/2024
21020-230	R: Brinley Estates Benefit District	Design	Bond	-	1,192,000	76,713	1,115,287	-	12/01/2025
21021-230	Four Oaks Addition Benefit District	Construction	Bond	-	600,000	483,907	116,093	-	10/01/2025
21434-231	R370 Replace Signal at 47th & Oliver	Completed	LST	-	433,732	383,659	50,073	333,939	05/15/2025
21437-231	R363 135th W btwn 29th & 45th St N	Design	LST	-	545,000	245,000	300,000	7,350	12/31/2027
21446-231	R353 Ridge Rd Shldr's from 53rd to 69th N	Construction	LST	-	1,575,000	1,146,120	428,880	598,381	06/30/2025
21460-231	R356 151st N frm 53rd N to K-96	Design	Bond	-	4,600,000	188,000	4,412,000	37,217	08/01/2026
21486-231	R355 North Junction 1	Construction	LST	-	1,829,183	-	1,829,183	-	01/01/2026

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2024									
Bridges									
21422-231	B547: 375th W over S Fork Ninescah	Completed	LST	-	500,000	339,245	160,755	85,358	06/15/2025
21425-231	B528 Bridge on 21st N btwn 119th & 135th	Design	LST	-	150,000	-	150,000	-	01/01/2029
21433-231	B511 Bridge-71st S btwn 119th & 135th W	Design	LST	-	179,000	89,375	89,625	-	05/01/2027
21443-231	B503 21st S N btwn 391st & 407th St W	Design	LST	-	200,000	84,000	116,000	-	12/31/2026
21454-231	B509 215th S W btwn 31st S & MacArthur	Completed	Bond	-	750,000	454,352	295,648	165,494	04/15/2025
21457-231	B498 143rd E btwn Pawnee & 31st S	Completed	Bond	-	900,000	549,749	350,251	300,949	05/01/2025
Annual Total				-	26,489,699	13,772,943	12,716,756	4,194,652	





Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2025									
Facility									
12007-230	EMS Access Control	Design	Cash	-	247,507	148,333	99,174	50,179	12/30/2025
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	110,000	2,306,583	2,304,463	2,120	-	TBD
17008-230	ADF Domestic Water Heater Replacement	Design	Cash	-	1,479,848	-	1,479,848	-	06/30/2025
20003-230	PW Salt Storage at East Yard	Design	Bond	-	89,191	-	89,191	-	10/11/2026
33008-230	Juvenile Services Community-Based Bldg.	Design	Bond	-	22,120,249	802,000	21,318,249	22,000	06/30/2026
90001-230	HCH Datacenter Equipment Refresh	Design	Cash	-	3,176,481	930,405	2,246,076	137,747	12/31/2025
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	1,531,742	701,906	829,837	171,540	TBD
91019-230	MCH & HCH Public Elevator Upgrades	Design	Cash	-	1,016,764	818,373	198,391	242,565	06/30/2025
91022-230	Annex Boiler/Water Heater/Storage Tank	Design	Cash	-	200,416	11,500	188,916	-	12/30/2025
91023-230	Building Automation System Replacement	Design	Cash	-	2,996,500	-	2,996,500	-	12/30/2025
91024-230	ADF Kitchen Restoration	Design	Bond	-	1,132,480	-	1,132,480	-	12/30/2025
91025-230	Juv. Courthouse/JDF Security Sys. Upgrad	Design	Cash	-	135,699	128,079	7,620	-	12/30/2025
91027-230	MCH Revolving Door & Records HVAC	Construction	Cash	-	108,527	87,928	20,599	24,244	12/30/2025
Drainage									
23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	500,000	5,737,874	3,658,026	2,079,848	455,619	TBD



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2025									
Roads									
21023-230	R: Barnhart Estates Benefit District	Design	Bond	-	1,500,000	-	1,500,000	-	06/01/2026
21416-231	R382 63rd St South Pathway	Design	LST	-	137,500	-	137,500	-	12/31/2027
21417-231	R381 MacArthur from 215 W to K-42	Design	LST	-	60,000	-	60,000	-	12/31/2026
21418-231	R368 E Kellogg Improvements	Design	LST	-	200,000	-	200,000	-	12/31/2027
21419-231	R364 29th N btwn 119 & 135 W	Design	LST	-	213,000	-	213,000	-	12/31/2029
21420-231	R362 127 E for 1/2 mile N of 31st S	Design	LST	-	100,000	-	100,000	-	12/31/2027
21421-231	R339 143st E from Pawnee to 31st South	Design	LST	-	252,000	252,000	-	37,800	12/31/2028
21423-231	R379 Drainage at Meridian & 93rd St N VC	Construction	LST	-	657,428	-	657,428	-	03/15/2026
21429-231	R365 Pawnee btwn 135th & 151st W	Design	LST	-	590,000	240,000	350,000	48,000	12/31/2028
21444-231	R358 Maple Bike Path from Pike to 183rd W	Design	LST	-	624,287	143,900	480,387	25,000	12/31/2027
21445-231	R354 Ridge Rd Shldrs from 69th to 85th N	Design	LST	-	2,800,000	159,008	2,640,992	53,206	12/31/2025
21484-231	R348 Pave 135th W north of 53rd N	Design	Bond	-	1,700,000	146,858	1,553,142	-	10/01/2026
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Ongoing	LST	661,000	6,100,000	6,100,000	-	800,000	TBD
21502-231	R264 Improve Drainage County RoW 2017+	Ongoing	LST	500,000	4,750,000	4,175,561	574,439	143,955	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	19,916,667	96,635,967	86,034,530	10,601,437	1,390,458	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	400,000	1,956,277	962,292	993,985	-	TBD

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2025									
21534-231	R326 S Area Pkwy System ARC 95	Ongoing	LST	500,000	700,000	454,500	245,500	-	TBD





Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2025									
Bridges									
21407-231	B542 109th North btwn 279 & 295 West	Design	LST	-	90,000	49,000	41,000	14,700	03/15/2027
21408-231	B537 53rd North btwn Hillside & Oliver	Design	LST	-	100,000	100,000	-	-	12/31/2027
21409-231	B533 Seneca btwn 63rd & 71st South	Design	LST	-	90,000	90,000	-	-	12/31/2027
21410-231	B529 143rd East btwn Central & 13th North	Design	LST	-	125,000	95,000	30,000	25,650	12/31/2027
21411-231	B526 MacArthur btwn 343rd & 359th West	Design	LST	-	200,000	200,000	-	-	04/15/2029
21412-231	B525 101st North btwn 135th & 151st West	Design	LST	-	75,000	75,000	-	15,750	04/15/2028
21413-231	B524 199th West btwn 95th & 103rd South	Design	LST	-	75,000	74,000	1,000	18,600	12/31/2027
21414-231	B522 383st West btwn 23rd & 31st South	Design	LST	-	100,000	87,000	13,000	-	12/31/2028
21415-231	B519 47 South btwn Webb & Greenwich	Design	LST	-	100,000	100,000	-	26,334	12/31/2027
21426-231	B527 Bridge on 119th W btwn 85th & 93rd	Design	LST	-	125,000	72,500	52,500	23,925	05/01/2028
21427-231	B523 Bridge on 63rd S btwn 199th & 215th	Design	LST	-	110,000	68,000	42,000	-	05/01/2027
21428-231	B520 Major Bridge Maintenance	Ongoing	LST	-	350,000	49,999	300,001	22,500	TBD
21438-231	B532: 391st St W over S Fork Ninnescah	Construction	LST	-	670,000	453,543	216,457	795	03/01/2026
21450-231	B516 Tracy btwn 103rd & Diagonal	Design	Bond	-	986,000	82,000	904,000	15,267	06/01/2026
21451-231	B515 151st W btwn 101st & 109th N	Design	Bond	-	1,140,000	67,000	1,073,000	-	12/31/2025

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2025									
21452-231	B514 87th S btwn Seneca & Broadway	Construction	Bond	-	1,600,000	1,077,327	522,674	-	06/01/2026
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Ongoing	LST	200,000	450,000	142,819	307,181	-	TBD
				Annual Total	167,642,320	111,142,850	56,499,471	3,765,833	
				Total All Years	295,900,436	152,787,206	143,113,230	14,179,316	





Fund	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
Summary Total by Fund						
Sales Tx Road/Bridge	Bond	-	12,491,000	3,249,395	9,241,605	518,927
Sales Tx Road/Bridge	Bond/LST	-	413,000	196,735	216,265	-
Sales Tx Road/Bridge	LST	22,377,667	127,763,870	103,916,144	23,847,725	3,718,735
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	-	69,235,882	18,461,643	50,774,239	1,389,452
Capital Improvements	Cash	2,802,290	81,044,309	22,878,427	58,165,883	6,536,314
Capital Improvements	Other	37,784	8,061,426	7,177,942	883,485	2,068,518
Total All Funds		\$ 25,217,741	\$ 339,933,382	\$ 196,805,153	\$ 143,128,230	\$ 14,231,946
Summary Total by Project Type						
Bridges		400,000	11,938,495	6,328,228	5,610,267	715,321
Drainage		500,000	5,737,874	3,658,026	2,079,848	455,619
Facility		2,340,074	179,080,639	79,842,061	99,238,578	9,538,666
Roads		21,977,667	143,176,375	106,976,838	36,199,537	3,522,341
Total All Project Types		\$ 25,217,741	\$ 339,933,382	\$ 196,805,153	\$ 143,128,230	\$ 14,231,946

Fund Statements

Fund Statements

Combined Financial Statements

Governmental funds are generally used to account for tax-supported activities. The focus of the County's combined financial statements for governmental funds is to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the reporting period. Although the County maintains over 30 individual governmental funds, information is presented separately on the *Balance Sheet* (pages 62 and 63) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 64 and 65) 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 68-87 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 66 and 67). The County has two Enterprise Funds which are the Arena Fund and the Code Inspection & Enforcement Fund. The funds are reported on the same basis as business-type activities. Internal Service Funds are used to accumulate and allocate costs internally among the County's various functions. The County uses Internal Service Funds to account for its fleet of vehicles, insurance, workers' compensation and risk management activities. All Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

Individual fund data for the Internal Service Funds is provided in the form of combining statements as presented on pages 86-87 of this report.

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending June 30, 2025 are as follows:

- Fund balances for the governmental funds totaled \$488 million, an increase of \$160 million from June 30, 2024. The following table depicts the financial position at June 30, 2025 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	June 30, 2025 Fund Balance	Change in Fund Balance
General	\$ 192,896,767	\$ 92,970,836
Fed/State Assistance	71,535,935	25,898,615
Public Building Commission	41,353,139	(319,232)
Debt Service	16,341,476	9,418,675
Debt Proceeds	18,575,642	366,636
Other	147,713,311	31,841,300
Totals	\$ 488,416,270	\$ 160,176,830

- Governmental funds revenues were \$376 million for the period ending June 30, 2025, an increase of \$12 million compared to June 30, 2024. Property tax revenue increased \$15 million. Charges for services increased \$6 million. Investment revenue increased \$2 million from June 30, 2024. Sales tax revenue increased \$1 million from June 30, 2024. Intergovernmental revenue decreased \$12 million from June 30, 2024.
- Governmental funds expenditures were \$228 million as of June 30, 2025, an increase of \$17 million from June 30, 2024. General government expenditures increased \$11 million. Public safety expenditures increased \$8 million. Health and Welfare expenditures increased \$1.5 million and Debt Service increased \$0.2 million from June 30, 2024. Capital outlay expenditures decreased \$4 million. Culture and Recreation expenditures decreased \$0.4 million from June 30, 2024.
- The unrestricted fund balances of the governmental funds totaled \$303 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 \$41 million, which decreased \$0.3 million compared to June 30, 2024. 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 \$16 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 \$19 million, which is an increase of \$0.4 million from June 30, 2024.
- Net position of the Arena Fund totaled nearly \$124 million at June 30, 2025. Of this amount, \$123 million is invested in capital assets and \$1.0 million represents unrestricted net position.
- Net position of the Code Inspection & Enforcement Fund totaled \$11 million at June 30, 2025. The \$11 million represents unrestricted net position for this fund.
- Net position of the Internal Service Funds totaled \$45 million. Of this amount, \$11 million is invested in capital assets and \$34 million represents unrestricted net position.

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SEDGWICK COUNTY, KANSAS

Balance Sheet Governmental Funds

June 30, 2025

(with comparative totals for June 30, 2024)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Assets:			
Cash, including investments	\$ 186,189,394	\$ 68,254,884	\$ 18,184
Restricted investment	-	180,680	1,258,287
Due from other agencies		16,520	-
Accounts receivable	5,440,984	3,654,300	-
Property tax receivable	4,668,460	-	-
Sales tax receivable	3,318,725	-	-
Interest receivable	778,176	-	-
Prepaid items	1,808,681	-	-
Notes receivable		-	40,076,668
Special assessments receivable:	-		
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	104,150	42,901	-
Total assets	\$ 202,308,570	\$ 72,149,285	\$ 41,353,139
Liabilities:			
Accounts payable	856,028	432,671	-
Due to other funds		-	-
Due to other entities	60,892	-	-
Total liabilities	916,920	432,671	-
Deferred Inflows of Resources:			
Deferred property tax revenue	4,668,460		
Unavailable revenue - accounts receivable	3,826,424	180,680	
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	8,494,884	180,680	-
Fund balances:			
Nonspendable:			
Inventories	\$ 104,150	\$ 42,901	\$ -
Prepaid items	1,808,681	-	-
Restricted:			
General Government		17,637,455	-
Debt Service	-	-	18,184
Public Safety	-	3,161,061	-
Public Works	-	-	-
Health and Welfare	-	251,986	-
Culture and Recreation	-	-	-
Community Development	-	4,010,674	41,334,955
Capital Outlay	-	-	-
Committed:			
Public Safety	-	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	3,688,135	-
Assigned:			
General Government	32,798,654	-	-
Public Safety	-	1,181,915	-
Public Works	-	-	-
Health and Welfare	-	41,550,314	-
Capital Outlay	-	-	-
Unassigned	158,185,282	-	-
Total fund balance	192,896,767	71,535,935	41,353,139
Total liabilities, deferred inflows of resources and fund balances	\$ 202,308,571	\$ 72,149,286	\$ 41,353,139



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2025	2024
\$ 16,341,476	\$ 18,575,642	\$ 143,977,821	\$ 433,357,401	\$ 369,965,269
-	-	-	1,438,967	1,212,330
-	-	1,347,800	1,364,320	8,620
-	-	17,760	9,113,044	6,118,349
258,137	-	488,272	5,414,869	6,760,442
-	-	3,318,725	6,637,450	6,737,233
-	-	-	778,176	845,789
-	-	-	1,808,681	1,879,898
-	-	-	40,076,668	40,755,000
-	-	-	-	-
1,785,425	-	-	1,785,425	1,861,945
1,525,186	-	-	1,525,186	743,396
-	-	450,011	597,062	582,509
<u>\$ 19,910,224</u>	<u>\$ 18,575,642</u>	<u>\$ 149,600,389</u>	<u>\$ 503,897,249</u>	<u>\$ 437,470,780</u>
-	-	1,453,102	2,741,801	2,661,338
-	-	779,470	779,470	779,573
-	-	82,500	143,392	1,035,554
<u>-</u>	<u>-</u>	<u>2,315,072</u>	<u>3,664,663</u>	<u>4,476,465</u>
258,137	-	1,013,671	5,013,775	5,013,775
3,310,611	-	-	1,160,181	1,160,181
<u>3,568,748</u>	<u>-</u>	<u>1,013,671</u>	<u>9,484,567</u>	<u>8,779,297</u>
\$ -	\$ -	\$ 450,011	\$ 597,062	582,509
-	-	-	1,808,681	1,879,898
-	-	4,130,014	21,767,469	35,955,717
16,341,476	-	25,790	16,385,450	13,766,004
-	-	26,995,671	30,156,732	31,771,234
-	-	6,940,753	6,940,753	7,319,994
-	-	2,643,919	2,895,905	2,661,597
-	-	127,079	127,079	125,020
-	-	4,999,147	50,344,776	50,766,188
-	18,575,642	35,943,938	54,519,580	32,391,711
-	-	-	11,494	11,494
-	-	30,384,146	30,384,146	10,492,421
-	-	-	3,688,135	3,521,921
-	-	-	32,798,654	17,359,835
-	-	2,757,559	3,939,474	3,636,559
-	-	719,932	719,932	1,072,528
-	-	-	41,550,314	30,311,449
-	-	31,458,555	31,458,555	19,120,677
-	-	(779,470)	157,405,812	158,655,186
<u>16,341,476</u>	<u>18,575,642</u>	<u>146,797,044</u>	<u>487,500,003</u>	<u>421,401,942</u>
<u>\$ 19,910,224</u>	<u>\$ 18,575,642</u>	<u>\$ 150,125,787</u>	<u>\$ 500,649,232</u>	<u>\$ 434,657,704</u>



SEDGWICK COUNTY, KANSAS

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

For the Three Months ended June 30, 2025

(with comparative totals for the twelve months ended June 30, 2024)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Revenues			
Property taxes	170,952,067	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	10,601,993	-	-
Special assessments		-	-
Other taxes	110,557	-	-
Intergovernmental	287,946	62,608,185	-
Charges for services	18,184,473	22,935,276	350,417
Uses of money and property	15,457,325	4,604	918,179
Fines and forfeits	26,890	286,145	-
Licenses and permits	20,772	-	-
Other	3,775,370	86,021	-
Total revenues	<u>219,417,393</u>	<u>85,920,231</u>	<u>1,268,596</u>
Expenditures			
Current:			
General government	25,872,248	17,734,289	-
Public safety	76,284,793	7,768,441	-
Public works	1,213,273	3,712	-
Health and welfare	6,232,947	34,337,559	-
Cultural and recreation	6,542,126	-	-
Community Development	820,791	403,369	-
Debt service:			
Principal	-	-	680,000
Interest and fiscal charges	-	-	907,828
Capital outlay	-	-	-
Total expenditures	<u>116,966,178</u>	<u>60,247,370</u>	<u>1,587,828</u>
Excess (deficiency) of revenues over (under) expenditures	<u>102,451,215</u>	<u>25,672,861</u>	<u>(319,232)</u>
Other financing sources (uses)			
Transfers from other funds	-	372,865	-
Transfers to other funds	(9,480,379)	(147,111)	-
Proceeds from sale of bonds	-	-	-
Issuance of general obligation bonds	-	-	-
Payment to refunded bond	-	-	-
Total other financing sources (uses)	<u>(9,480,379)</u>	<u>225,754</u>	<u>-</u>
Net change in fund balances	92,970,836	25,898,615	(319,232)
Fund balances, beginning of year	<u>99,925,931</u>	<u>45,637,320</u>	<u>41,672,371</u>
Fund balances, end of period	<u>\$ 192,896,767</u>	<u>\$ 71,535,935</u>	<u>\$ 41,353,139</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2025	2024
\$ 9,388,280	\$ -	\$ 39,822,629	\$ 220,162,976	\$ 204,788,941
-	-	1,744,859	1,744,859	1,677,981
-	-	9,004,427	19,606,420	18,718,211
348,213	-	-	348,213	332,698
-	-	89,443	200,000	210,744
-	-	2,593,987	65,490,118	77,696,334
-	-	5,724,961	47,195,127	41,095,235
-	307,867	112,230	16,800,205	15,284,218
-	-	-	313,035	382,564
-	-	16,156	36,928	53,451
-	-	56,386	3,917,777	3,349,139
9,736,493	307,867	59,165,078	375,815,658	363,589,516
-	177,380	3,551,926	47,335,843	36,375,310
-	-	13,684,369	97,737,603	89,659,105
-	-	6,865,079	8,082,064	7,999,832
-	-	1,355,167	41,925,673	40,417,935
-	-	28,888	6,571,014	6,969,423
-	-	5,348,168	6,572,328	6,019,306
-	-	441,674	1,121,674	1,023,485
1,116,601	-	22,219	2,046,648	1,909,996
-	-	17,333,197	17,333,197	20,178,087
1,116,601	177,380	48,630,687	228,726,044	210,552,479
8,619,892	130,487	10,534,391	147,089,614	153,037,037
798,783	-	19,959,440	21,131,088	16,579,923
-	(10,781,494)	(916,098)	(21,325,082)	(16,579,923)
-	11,017,643	-	11,017,643	-
-	-	-	-	4,055,454
-	-	1,347,300	1,347,300	527,507
798,783	236,149	20,390,642	12,170,949	4,582,961
9,418,675	366,636	30,925,033	159,260,563	157,619,998
6,922,801	18,209,006	115,872,011	328,239,440	263,781,944
\$ 16,341,476	\$ 18,575,642	\$ 146,797,044	\$ 487,500,003	\$ 421,401,942



SEDGWICK COUNTY, KANSAS

Statement of Net Position Proprietary Funds June 30, 2025

	Business-type Activities			Governmental
	Enterprise Funds			Activities
	Code Inspection & Enforcement Fund		Total Enterprise	Internal Service
	Arena Fund		Funds	Funds
Assets				
Current assets:				
Cash, including investments	\$ 1,035,649	\$ 10,926,600	\$ 11,962,249	\$ 34,315,821
Accounts receivable	-	47	47	3,940
Prepays	-	-	-	304,000
Inventories, at cost	-	-	-	299,280
Total current assets	1,035,649	10,926,647	11,962,296	34,923,041
Noncurrent assets:				
Capital assets:				
Land	13,038,358	-	13,038,358	40,580
Buildings and improvements	173,912,344	-	173,912,344	-
Machinery and equipment	14,018,771	167,829	14,186,600	8,319,354
Construction in progress	1,203,889	-	1,203,889	39,635,379
Less accumulated depreciation	(78,609,307)	(145,208)	(78,754,515)	(37,453,708)
Total capital assets (net of accumulated depreciation)	123,564,055	22,621	123,586,676	10,541,605
Total assets	124,599,704	\$ 10,949,268	\$ 135,548,972	45,625,240
Liabilities				
Current liabilities:				
Accounts payable	-	\$ 18,842	\$ 18,842	1,202,828
Estimated claims costs payable	-	-	-	3,809,600
Total current liabilities	-	18,842	18,842	5,012,428
Noncurrent liabilities:				
Estimated claims costs payable	-	-	-	596,100
Total liabilities	-	18,842	18,842	5,608,528
Net position				
Investment in capital assets	123,564,055	22,621	123,586,676	10,702,199
Restricted for capital improvements and operations	-	18,842	18,842	-
Unrestricted	1,035,649	10,888,963	11,924,612	29,261,893
Total net position	124,599,704	10,930,426	135,530,130	39,964,092
Total liabilities and net position	\$ 124,599,704	\$ 10,949,268	\$ 135,548,972	\$ 45,572,620



SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Three Months ended June 30, 2025

	Business-type Activities			Governmental
	Enterprise Funds			Activities
		Code Inspection & Enforcement Fund	Total Enterprise Funds	Internal Service Funds
	Arena Fund			
Operating revenues:				
Charges for services	\$ 175,000	\$ 4,711,292	\$ 4,886,292	\$ 25,033,851
Other revenue	56,678	3,824	60,502	1,825,094
Total operating revenues	231,678	4,715,116	4,946,794	26,858,945
Operating expenses:				
Salaries and benefits	-	1,991,449	1,991,449	1,091,734
Contractual services	367,816	1,057,268	1,425,084	1,855,791
Utilities	-	25,350	25,350	37,333
Supplies and fuel	-	35,344	35,344	1,677,714
Administrative charges	-	-	-	131,591
Depreciation expense	3,080,272	6,685	3,086,957	2,285,118
Claims expense	-	-	-	24,226,133
Other expense	-	-	-	165,026
Total operating expenses	3,448,088	3,116,096	6,564,184	31,470,440
Operating income (loss)	(3,216,410)	1,599,020	(1,617,390)	(4,611,495)
Nonoperating revenues:				
Gain (loss) on sale of assets	-	-	-	100,500
Total nonoperating revenues	-	-	-	100,500
Income gain (loss) before transfers	(3,216,410)	1,599,020	(1,617,390)	(4,510,995)
Transfers:				
Transfers from other funds	193,886	-	193,886	-
Change in net position	(3,022,524)	1,599,020	(1,423,504)	(4,510,995)
Net position, beginning of year	127,622,228	9,331,406	136,953,634	44,475,087
Net position, end of period	\$ 124,599,704	\$ 10,930,426	\$ 135,530,130	\$ 39,964,092



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Governmental Funds

June 30, 2025

(with comparative totals for June 30, 2024)

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals	
				2025	2024
Assets:					
Cash, including investments	\$ 49,851,753	\$ 25,790	\$ 94,100,278	\$ 143,977,821	\$ 103,986,589
Due from other agencies	-	-	1,347,800	1,347,800	500
Accounts receivable	17,760	-	-	17,760	26,371
Property tax receivable	488,272	-	-	488,272	1,385,817
Sales tax receivable	-	-	3,318,725	3,318,725	3,581,549
Inventories, at cost	450,011	-	-	450,011	450,011
Total assets	\$ 50,807,796	\$ 25,790	\$ 98,766,803	\$ 149,600,389	\$ 109,430,837
Liabilities:					
Accounts payable	472,938	-	980,164	1,453,102	794,038
Due to other funds	-	-	779,470	779,470	779,573
Due to other entities	82,500	-	-	82,500	82,500
Total liabilities	555,438	-	1,759,634	2,315,072	1,656,111
Deferred Inflows of Resources:					
Deferred property tax revenue	488,272	-	-	488,272	1,385,817
Total deferred inflows of resources	488,272	-	-	488,272	1,385,817
Fund balances:					
Nonspendable:					
Inventories	\$ 450,011	\$ -	\$ -	\$ 450,011	\$ 450,011
Restricted:					
General Government	4,130,014	-	-	4,130,014	3,736,657
Debt Service	-	25,790	-	25,790	25,790
Public Safety	26,995,671	-	-	26,995,671	26,918,587
Public Works	6,940,753	-	-	6,940,753	7,319,994
Health and Welfare	2,643,919	-	-	2,643,919	2,661,597
Culture and Recreation	127,079	-	-	127,079	125,020
Community Development	4,999,147	-	-	4,999,147	4,590,518
Capital Outlay	-	-	35,943,938	35,943,938	28,234,506
Committed:					
Capital Outlay	-	-	30,384,146	30,384,146	10,492,421
Assigned:					
Public Works	719,932	-	-	719,932	1,072,528
Public Safety	2,757,559	-	-	2,757,559	2,845,940
Capital Outlay	-	-	31,458,555	31,458,555	19,120,677
Unassigned	-	-	(779,470)	(779,470)	(779,470)
Total fund balance	49,764,085	25,790	97,007,169	146,797,044	106,814,776
Total liabilities, deferred inflows of resources and fund balances	\$ 50,807,795	\$ 25,790	\$ 98,766,803	\$ 149,600,388	\$ 109,856,704



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SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Governmental Funds - Special Revenue Funds June 30, 2025 (with comparative totals for June 30, 2024)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets:				
Cash, including investments	\$ 4,999,147	\$ 4,209	\$ 2,757,559	\$ 2,604,043
Accounts receivable	-	-	-	-
Property tax receivable	297,249	-	-	66,917
Inventories, at cost	-	-	450,011	-
Total assets	<u>\$ 5,296,396</u>	<u>\$ 4,209</u>	<u>\$ 3,207,570</u>	<u>\$ 2,670,960</u>
Liabilities:				
Accounts payable	-	-	-	54,084
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,084</u>
Deferred Inflows of Resources:				
Deferred property tax revenue	297,249	-	-	66,917
Total deferred inflows of resources	<u>297,249</u>	<u>-</u>	<u>-</u>	<u>66,917</u>
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ 450,011	\$ -
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	4,209	-	2,549,959
Culture and Recreation	-	-	-	-
Community Development	4,999,147	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	2,757,559	-
Total fund balance	<u>4,999,147</u>	<u>4,209</u>	<u>3,207,570</u>	<u>2,549,959</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,296,396</u>	<u>\$ 4,209</u>	<u>\$ 3,207,570</u>	<u>\$ 2,670,960</u>



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 4,384,573	\$ -	\$ 3,477,746	\$ 129,506	\$ 5,707,877	\$ 2,512,439
2,193	-	240	-	-	-
124,106	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 4,510,872</u>	<u>\$ -</u>	<u>\$ 3,477,986</u>	<u>\$ 129,506</u>	<u>\$ 5,707,877</u>	<u>\$ 2,512,439</u>
-	-	121,566	2,427	55,941	19
-	-	-	-	-	-
82,500	-	-	-	-	-
<u>82,500</u>	<u>-</u>	<u>121,566</u>	<u>2,427</u>	<u>55,941</u>	<u>19</u>
124,106	-	-	-	-	-
<u>124,106</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	5,651,936	2,512,420
3,584,333	-	3,356,420	-	-	-
-	-	-	-	-	-
-	-	-	127,079	-	-
-	-	-	-	-	-
719,932	-	-	-	-	-
-	-	-	-	-	-
<u>4,304,265</u>	<u>-</u>	<u>3,356,420</u>	<u>127,079</u>	<u>5,651,936</u>	<u>2,512,420</u>
<u>\$ 4,510,871</u>	<u>\$ -</u>	<u>\$ 3,477,986</u>	<u>\$ 129,506</u>	<u>\$ 5,707,877</u>	<u>\$ 2,512,439</u>

(Continued)



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued)
Nonmajor Governmental Funds - Special Revenue Funds
June 30, 2025
(with comparative totals for June 30, 2024)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program
Assets			
Cash, including investments	\$ 89,751	\$ 2,345,778	\$ 188,552
Accounts receivable	-	-	-
Property tax receivable	-	-	-
Inventories, at cost	-	-	-
Total assets	<u>\$ 89,751</u>	<u>\$ 2,345,778</u>	<u>\$ 188,552</u>
Liabilities:			
Accounts payable	-	23,617	-
Due to other funds	-	-	-
Due to other entities	-	-	-
Total liabilities	<u>-</u>	<u>23,617</u>	<u>-</u>
Deferred Inflows of Resources:			
Deferred property tax revenue	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:			
Nonspendable:			
Inventories	\$ -	\$ -	\$ -
Restricted:			
General Government	-	2,322,161	-
Public Safety	-	-	188,552
Public Works	-	-	-
Health and Welfare	89,751	-	-
Culture and Recreation	-	-	-
Community Development	-	-	-
Assigned:			
Public Works	-	-	-
Public Safety	-	-	-
Total fund balance	<u>89,751</u>	<u>2,322,161</u>	<u>188,552</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 89,751</u>	<u>\$ 2,345,778</u>	<u>\$ 188,552</u>



Prosecuting Attorney Training	Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
				2025	2024
\$ 34,192	\$ 1,816,458	\$ 18,759,453	\$ 40,470	\$ 49,851,753	\$ 49,685,771
-	-	15,327	-	17,760	26,371
-	-	-	-	488,272	1,385,817
-	-	-	-	450,011	450,011
<u>\$ 34,192</u>	<u>\$ 1,816,458</u>	<u>\$ 18,774,780</u>	<u>\$ 40,470</u>	<u>\$ 50,807,796</u>	<u>\$ 51,547,970</u>
-	8,605	206,679	-	472,938	358,700
-	-	-	-	-	103
-	-	-	-	82,500	82,500
-	8,605	206,679	-	555,438	441,303
-	-	-	-	488,272	1,385,817
-	-	-	-	488,272	1,385,817
\$ -	\$ -	\$ -	\$ -	\$ 450,011	\$ 450,011
-	1,807,853	-	-	4,130,014	3,736,657
34,192	-	18,568,101	40,470	26,995,671	26,918,587
-	-	-	-	6,940,753	7,319,994
-	-	-	-	2,643,919	2,661,597
-	-	-	-	127,079	125,020
-	-	-	-	4,999,147	4,590,518
-	-	-	-	719,932	1,072,528
-	-	-	-	2,757,559	2,845,940
<u>34,192</u>	<u>1,807,853</u>	<u>18,568,101</u>	<u>40,470</u>	<u>49,764,085</u>	<u>49,720,852</u>
<u>\$ 34,192</u>	<u>\$ 1,816,458</u>	<u>\$ 18,774,780</u>	<u>\$ 40,470</u>	<u>\$ 50,807,795</u>	<u>\$ 51,547,972</u>



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2025
(with comparative totals for June 30, 2024)

	<u>Building and Equipment</u>	<u>Street, Bridge and Other</u>	<u>Sales Tax Road and Bridge</u>
Assets			
Cash, including investments	\$ -	\$ 3,240	\$ 32,943,994
Due from other agencies	-	-	500
Sales tax receivable	-	-	3,318,725
Total assets	<u><u>\$ -</u></u>	<u><u>\$ 3,240</u></u>	<u><u>\$ 36,263,219</u></u>
Liabilities:			
Accounts payable		-	319,281
Due to other funds	779,470	-	-
Total liabilities	<u>779,470</u>	<u>-</u>	<u>319,281</u>
Fund balances:			
Restricted:			
Capital Outlay	\$ -	\$ -	\$ 35,943,938
Committed:			
Capital Outlay	-	3,240	-
Assigned:			
Capital Outlay	-	-	-
Unassigned	(779,470)	-	-
Total fund balance	<u>(779,470)</u>	<u>3,240</u>	<u>35,943,938</u>
Total liabilities and fund balances	<u><u>\$ -</u></u>	<u><u>\$ 3,240</u></u>	<u><u>\$ 36,263,219</u></u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2025	2024
\$ 29,014	\$ 31,032,241	\$ 23,553,963	\$ 6,537,826	\$ 94,100,278	\$ 54,275,028
-	-		1,347,300	1,347,800	500
-	-	-	-	3,318,725	3,581,549
<u>\$ 29,014</u>	<u>\$ 31,032,241</u>	<u>\$ 23,553,963</u>	<u>\$ 7,885,126</u>	<u>\$ 98,766,803</u>	<u>\$ 57,857,077</u>
-	651,335	9,548	-	980,164	435,338
-	-	-	-	779,470	779,470
-	651,335	9,548	-	1,759,634	1,214,808
\$ -	\$ -	\$ -	\$ -	\$ 35,943,938	\$ 28,234,506
-	30,380,906	-	-	30,384,146	10,492,421
29,014	-	23,544,415	7,885,126	31,458,555	19,120,677
-	-	-	-	(779,470)	(779,470)
<u>29,014</u>	<u>30,380,906</u>	<u>23,544,415</u>	<u>7,885,126</u>	<u>97,007,169</u>	<u>57,068,134</u>
<u>\$ 29,014</u>	<u>\$ 31,032,241</u>	<u>\$ 23,553,963</u>	<u>\$ 7,885,126</u>	<u>\$ 98,766,803</u>	<u>\$ 58,282,942</u>



SEDGWICK COUNTY, KANSAS

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

For the Three Months ended June 30, 2025

(with comparative totals for the twelve months ended June 30, 2024)

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals	
				2025	2024
Revenues					
Property taxes	\$ 39,822,629	\$ -	\$ -	\$ 39,822,629	\$ 37,806,367
Emergency telephone services taxes	1,744,859	-	-	1,744,859	1,677,981
Sales taxes	-	-	9,004,427	9,004,427	13,942,030
Other taxes	89,443	-	-	89,443	93,684
Intergovernmental	2,376,498	-	217,500	2,593,998	2,393,074
Charges for services	5,705,258	-	19,703	5,724,961	5,443,020
Uses of money and property	112,230	-	-	112,230	92,664
Licenses and permits	16,156	-	-	16,156	14,480
Other	56,375	-	-	56,375	842,439
Total revenues	49,923,448	-	9,241,630	59,165,078	62,305,739
Expenditures					
Current:					
General government	3,551,926	-	-	3,551,926	3,296,295
Public safety	13,684,369	-	-	13,684,369	13,597,751
Public works	6,865,079	-	-	6,865,079	6,145,820
Health and welfare	1,355,167	-	-	1,355,167	1,286,425
Culture and recreation	28,888	-	-	28,888	27,718
Community Development	5,348,168	-	-	5,348,168	4,915,000
Debt service:					
Principal	441,674	-	-	441,674	333,688
Interest and fiscal charges	22,219	-	-	22,219	18,150
Capital outlay	-	-	17,333,197	17,333,197	20,178,087
Total expenditures	31,297,490	-	17,333,197	48,630,687	49,798,934
Excess (deficiency) of revenues over (under) expenditures	18,625,958	-	(8,091,567)	10,534,391	12,506,805
Other financing sources (uses)					
Transfers from other funds	-	-	19,959,440	19,959,440	8,769,749
Transfers to other funds	(4,280)	-	(911,818)	(916,098)	(49,329)
Proceeds from capital lease	-	-	1,347,300	1,347,300	527,507
Total other financing sources (uses)	(4,280)	-	20,394,922	20,390,642	9,247,927
Net change in fund balances	18,621,678	-	12,303,355	30,925,033	21,754,732
Fund balances, beginning of year	31,142,407	25,790	84,703,814	115,872,011	85,060,055
Fund balances, end of period	\$ 49,764,085	\$ 25,790	\$ 97,007,169	\$ 146,797,044	\$ 106,814,787



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SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds

For the Three Months ended June 30, 2025

(with comparative totals for the twelve months ended June 30, 2024)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 10,337,815		\$ -	\$ 2,568,575
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	49	200
Total revenues	<u>10,337,815</u>	<u>-</u>	<u>49</u>	<u>2,568,775</u>
Expenditures				
Current:				
General government	-	-		-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	1,355,167
Culture and recreation	-	-	-	-
Community Development	5,348,168	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>5,348,168</u>	<u>-</u>	<u>-</u>	<u>1,355,167</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,989,647</u>	<u>-</u>	<u>49</u>	<u>1,213,608</u>
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,989,647	-	49	1,213,608
Fund balances, beginning of year	<u>9,500</u>	<u>4,209</u>	<u>3,207,521</u>	<u>1,336,351</u>
Fund balances, end of period	<u>\$ 4,999,147</u>	<u>\$ 4,209</u>	<u>\$ 3,207,570</u>	<u>\$ 2,549,959</u>



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 4,591,096	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	1,744,859	-
-	-	-	33,582	-	-
2,338,173	-	-	-	-	-
-	-	2,041,836	-	-	525,846
-	-	-	-	-	-
10,350	-	406	-	-	-
29,177	-	-	-	-	-
6,968,796	-	2,042,242	33,582	1,744,859	525,846
-	-	-	-	-	-
-	-	-	-	1,884,324	518,050
5,669,669	-	1,195,410	-	-	-
-	-	-	-	-	-
-	-	-	28,888	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,669,669	-	1,195,410	28,888	1,884,324	518,050
1,299,127	-	846,832	4,694	(139,465)	7,796
-	-	-	-	-	-
-	-	-	-	(3,311)	-
-	-	-	-	(3,311)	-
1,299,127	-	846,832	4,694	(142,776)	7,796
3,005,138	-	2,509,588	122,385	5,794,712	2,504,624
\$ 4,304,265	\$ -	\$ 3,356,420	\$ 127,079	\$ 5,651,936	\$ 2,512,420

SEDGWICK COUNTY, KANSAS

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

Nonmajor Special Revenue Funds

For the Three Months ended June 30, 2025

(with comparative totals for the twelve months ended June 30, 2024)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	55,861	-	-	-
Intergovernmental	-	38,325	-	-
Charges for services	-	2,482,662	-	19,375
Uses of money and property	-	73,745	-	-
Licenses and permits	-	-	-	-
Other	-	6,719	-	-
Total revenues	55,861	2,601,451	-	19,375
Expenditures				
Current:				
General government	-	2,828,730	-	-
Public safety	-	-	-	26,311
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	-	2,828,730	-	26,311
Excess (deficiency) of revenues over (under) expenditures	55,861	(227,279)	-	(6,936)
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing (uses)	-	-	-	-
Net change in fund balances	55,861	(227,279)	-	(6,936)
Fund balances, beginning of year	33,890	2,549,440	188,552	41,128
Fund balances, end of period	\$ 89,751	\$ 2,322,161	\$ 188,552	\$ 34,192



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2025	2024
\$ -	\$ 22,325,143	\$ -	\$ 39,822,629	\$ 37,806,367
-	-	-	1,744,859	1,677,981
-	-	-	89,443	93,684
-	-	-	2,376,498	2,393,074
524,361	111,178	-	5,705,258	5,443,020
38,421	-	64	112,230	92,664
-	5,400	-	16,156	14,480
-	20,230	-	56,375	379,318
562,782	22,461,951	64	49,923,448	47,900,588
723,196	-	-	3,551,926	3,296,295
-	11,255,684	-	13,684,369	13,597,751
-	-	-	6,865,079	6,145,820
-	-	-	1,355,167	1,286,425
-	-	-	28,888	27,718
-	-	-	5,348,168	4,915,000
-	441,674	-	441,674	333,688
-	22,219	-	22,219	18,150
723,196	11,719,577	-	31,297,490	29,620,847
(160,414)	10,742,374	64	18,625,958	18,279,741
-	-	-	-	-
-	(969)	-	(4,280)	-
-	(969)	-	(4,280)	-
(160,414)	10,741,405	64	18,621,678	18,279,741
1,968,267	7,826,696	40,406	31,142,407	31,441,111
\$ 1,807,853	\$ 18,568,101	\$ 40,470	\$ 49,764,085	\$ 49,720,852



SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Three Months ended June 30, 2025
(with comparative totals for the twelve months ended June 30, 2024)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge
Revenues			
Sales taxes	\$ -	\$ -	\$ 9,004,427
Intergovernmental	-	-	217,500
Charges for services	-	-	19,703
Other revenue	-	-	-
Total revenues	-	-	9,241,630
Expenditures			
Capital outlay	-	-	4,778,388
Total expenditures	-	-	4,778,388
(Deficiency) of revenues (under) expenditures	-	-	4,463,242
Other financing sources (uses)			
Transfers from other funds	-	-	4,772,790
Transfers to other funds	-	-	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	-	-	4,772,790
Net change in fund balances	-	-	9,236,032
Fund balances (deficits), beginning of year	(779,470)	3,240	26,707,906
Fund balances (deficits), end of period	\$ (779,470)	\$ 3,240	\$ 35,943,938



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2025	2024
\$ -	\$ -	\$ -	\$ -	\$ 9,004,427	\$ 13,942,030
-	-	-	-	217,500	-
-	-	-	-	19,703	-
-	-	-	-	-	463,110
-	-	-	-	9,241,630	14,405,140
-	9,215,960	3,330,194	8,655	17,333,197	20,178,087
-	9,215,960	3,330,194	8,655	17,333,197	20,178,087
-	(9,215,960)	(3,330,194)	(8,655)	(8,091,567)	(5,772,947)
-	14,383,464	561,438	241,748	19,959,440	8,769,749
-	(108,632)	(561,438)	(241,748)	(911,818)	(49,329)
-	-	-	1,347,300	1,347,300	527,507
-	14,274,832	-	1,347,300	20,394,922	9,247,927
-	5,058,872	(3,330,194)	1,338,645	12,303,355	3,474,980
29,014	25,322,034	26,874,609	6,546,481	84,703,814	53,593,154
<u>\$ 29,014</u>	<u>\$ 30,380,906</u>	<u>\$ 23,544,415</u>	<u>\$ 7,885,126</u>	<u>\$ 97,007,169</u>	<u>\$ 57,068,134</u>



SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position Internal Service Funds

June 30, 2025
(with comparative totals for June 30, 2024)

	Fleet Management	Health/Dental/ Life Insurance Reserve
<u>Assets</u>		
Current assets:		
Cash, including investments	\$ 11,661,878	\$ 14,337,975
Accounts receivable	1,763	-
Prepays	-	304,000
Inventories, at cost	299,280	-
Total current assets	11,962,921	14,641,975
Noncurrent assets:		
Capital assets:		
Land	40,580	-
Buildings and improvements	8,319,354	-
Machinery and equipment	39,635,379	-
Right-to-use asset-Subscriptions	-	-
Less accumulated depreciation	(37,354,883)	-
Total capital assets (net of accumulated depreciation)	10,640,430	-
Total assets	22,603,351	14,641,975
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	227,857	3,251
Estimated claims costs payable	-	2,775,000
Subscription liabilities	-	-
Total current liabilities	227,857	2,778,251
Noncurrent liabilities:		
Estimated claims costs payable	-	-
Total liabilities	227,857	2,778,251
<u>Net position</u>		
Investment in capital assets	10,640,430	-
Unrestricted	11,735,064	11,863,724
Total net position	22,375,494	11,863,724
Total liabilities and net position	\$ 22,603,351	\$ 14,641,975



Workers' Compensation Reserve	Risk Management Reserve	Totals	
		2025	2024
\$ 8,315,968	\$ -	\$ 34,315,821	\$ 36,239,550
-	2,177	3,940	4,326
-	-	304,000	304,000
-	-	299,280	325,326
8,315,968	2,177	34,923,041	36,873,202
-	-	40,580	40,580
-	-	8,319,354	8,319,354
-	-	39,635,379	39,435,840
-	160,594	160,594	160,594
-	(98,825)	(37,453,708)	(35,184,684)
-	61,769	10,702,199	12,771,684
8,315,968	63,946	45,625,240	49,644,886
73,175	901,796	1,202,828	7,926
1,034,600	-	3,809,600	3,395,800
-	49,369	49,369	-
1,107,775	951,165	5,012,428	3,403,726
596,100	-	596,100	627,300
1,703,875	951,165	5,608,528	4,031,026
-	61,769	10,702,199	12,771,684
6,612,093	(948,988)	29,261,893	32,744,682
6,612,093	(887,219)	39,964,092	45,516,366
\$ 8,315,968	\$ 63,946	\$ 45,572,620	\$ 49,547,392

SEDGWICK COUNTY, KANSAS

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

For the Three Months ended June 30, 2025

(with comparative totals for the twelve months ended June 30, 2024)

	Fleet Management	Health/Dental/ Life Insurance Reserve
Operating revenues:		
Charges for services	\$ 4,306,918	\$ 19,439,642
Other revenue	54,368	1,675,571
Total operating revenues	<u>4,361,286</u>	<u>21,115,213</u>
Operating expenses:		
Salaries and benefits	659,143	98,563
Contractual services	347,759	776,826
Utilities	37,333	-
Supplies and fuel	1,644,207	-
Administrative charges	131,591	-
Depreciation	2,285,118	-
Claims expense	-	22,764,757
Other	164,931	-
Total operating expenses	<u>5,270,082</u>	<u>23,640,146</u>
Operating gain (loss)	<u>(908,796)</u>	<u>(2,524,933)</u>
Nonoperating revenues:		
Gain on sale of assets	100,500	-
Total nonoperating revenues	<u>100,500</u>	<u>-</u>
Income gain (loss) before transfers	(808,296)	(2,524,933)
Change in net position	(808,296)	(2,524,933)
Net position, beginning of year	23,183,790	14,388,657
Net position, end of period	<u>\$ 22,375,494</u>	<u>\$ 11,863,724</u>



Workers' Compensation Reserve	Risk Management Reserve	Totals	
		2025	2024
\$ 1,287,291	\$ -	\$ 25,033,851	\$ 24,601,000
60,499	34,656	1,825,094	2,092,811
1,347,790	34,656	26,858,945	26,693,811
153,439	180,589	1,091,734	895,821
50,294	680,912	1,855,791	1,545,641
-	-	37,333	31,805
28,623	4,884	1,677,714	1,517,057
-	-	131,591	127,181
-	-	2,285,118	2,056,968
478,012	983,364	24,226,133	18,703,979
-	95	165,026	-
710,368	1,849,844	31,470,440	24,878,452
637,422	(1,815,188)	(4,611,495)	1,815,359
-	-	100,500	47,430
-	-	100,500	47,430
637,422	(1,815,188)	(4,510,995)	1,862,789
637,422	(1,815,188)	(4,510,995)	1,862,789
5,974,671	927,969	44,475,087	43,653,576
\$ 6,612,093	\$ (887,219)	\$ 39,964,092	\$ 45,516,365



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