2025 SEDGWICK COUNTY QUARTERY FINANCIAL REPORT

For the Nine Months Ending Sept. 30, 2025

DIVISION OF FINANCE
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Executive Summary

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

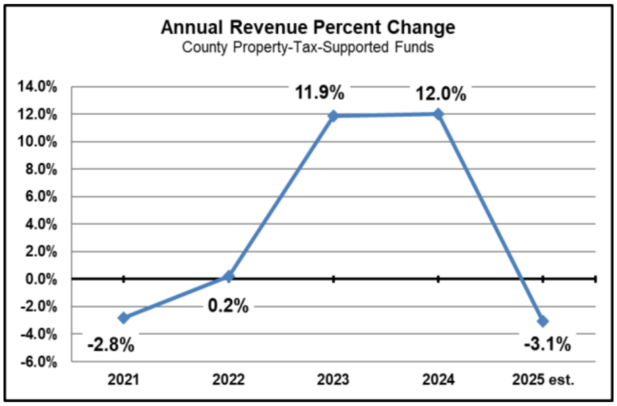
When reporting financial status, the County typically aggregates information into one of several possible groupings: the General Fund, property-tax-supported funds, other operating funds, or all operating funds. The General Fund is the County's primary operating fund and accounts for County services 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 three quarters of 2025 compared to the same timeframe in 2024. Increased revenues over 2025 were recorded in several categories including current property taxes, charges for services, uses of money and property, reimbursements, local retail sales and use taxes, miscellaneous revenue, back property taxes, and motor vehicle taxes. Expenditures increased in personnel, contractuals, debt payments, and capital improvements. Increases in expenditures were partially offset by decreases in transfers out, equipment, and commodities. These changes are explained within this report.



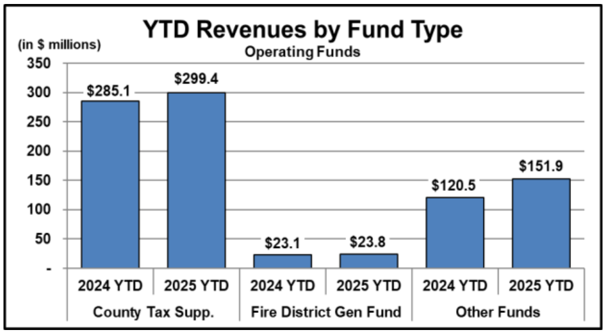
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2024.

- **Revenues totaled $299.4 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of $14.3 million (5.0 percent) compared to the first three quarters 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 $244.8 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of $21.9 million (9.8 percent) compared to the first three quarters of 2024.
- **For all County property-tax-supported funds (excluding Fire District 1), ending fund balance is anticipated to decrease by $1.5 million.** The year-end General Fund balance is anticipated to decrease by $1.4 million (1.3 percent), primarily due to one-time planned expenses such as the Ruffin lease, addressing the District Court backlog utilizing previously received ARPA revenues, and the final contractual payout to Exploration Place.

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

Revenue Highlights:

Revenue collections for all operating funds through the first three quarters of 2025 increased 10.5 percent ($45.8 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased $14.3 million (5.0 percent) compared to the first three quarters of 2024.



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

County property-tax-supported funds increased $14.3 million (5.0 percent) compared to the first three quarters of 2024. The most significant increases occurred in current property taxes ($11.7 million, or 6.5 percent), charges for services ($2.2 million), uses of money and property ($2.2 million), reimbursements ($2.2 million), local retail sales and use taxes ($1.3 million), miscellaneous revenue ($0.9 million), back property taxes ($0.7 million), and motor vehicle taxes ($0.2 million). The increase in current property taxes is due to an increase in assessed valuation of 8.1 percent ($11.7 million, or 6.5 percent) 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 charges for services ($2.2 million) is due to an increase in prisoner housing/care ($1.4 million) and prisoner competency fees ($0.2 million) collected by the Sheriff's Office due to an increase in inmate population. There was also an increase recorded in officer fees ($0.4 million) collected by the Register of Deeds as a result of an increase of 15.2 percent in number and length of documents processed in the first three quarters of 2025 compared to 2024. There was also an increase in Medicaid fees ($0.3 million) and Setoff Program fees ($0.1 million) collected by Emergency Medical Services (EMS). The increase in charges for services was offset by a decrease in District Court fees ($0.1 million) as well as a decrease in insurance fees ($0.1 million) and patient fees ($0.1 million) collected by EMS.

The increase in uses of money and property ($2.2 million) is due to an increase in penalties and interest on back taxes ($1.0 million), investment income ($0.8 million), interest on current taxes ($0.2 million), and District Court investment income ($0.2 million), collected by the Division of Finance. The increase in reimbursements ($2.2 million) is due to an increase in administrative reimbursements ($2.2 million) collected by the Division of Finance compared to the same period in 2024 and reimbursements ($0.1 million) in the County Manager's Office for Wichita State University intern salaries. The increase in reimbursements was offset by a decrease in miscellaneous reimbursements ($0.1 million) collected by the Elections Office for the Presidential primary election in 2024. The increase in local retail sales and use taxes ($1.3 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) and revenue collected by the Elections Office ($0.2 million) for multiple school bond elections within the County. 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 ($0.7 million) is due to an increase in collection of delinquent taxes. The increase in motor vehicle taxes ($0.2 million) is due to an increase in motor vehicle registrations for the first three quarters of 2025 compared to the same period in 2024.

The increases were partially offset by a decrease in other revenue ($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.

Fire District 1 revenue comes primarily from property taxes. Through the first three quarters of 2025, revenue collections increased $0.7 million (2.9 percent) when compared to the first three quarters of 2024.

All other County operating fund revenue (grants, internal service funds, and non-property-tax special revenue funds) increased $31.4 million (26.0 percent) in the first three quarters of 2025 compared to the same timeframe in 2024. The most significant increases occurred in intergovernmental revenue in non-property-tax-supported funds ($24.4 million), charges for services in non-property-tax-supported funds ($6.4 million), charges for services in enterprise and internal service funds ($0.7 million), other revenue in non-property-tax-supported funds ($0.6 million), license and permits in enterprise and internal service funds ($0.3 million), and miscellaneous revenue in enterprise and internal service funds ($0.2 million).

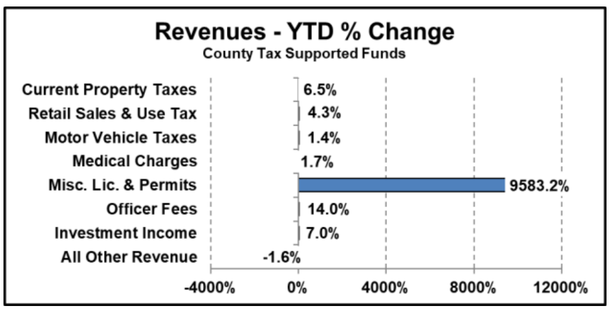
The increase in intergovernmental revenue in non-property-tax-supported funds ($24.4 million) is due to an increase in Federal revenue ($14.9 million) primarily due to Federal-State pass-through miscellaneous revenue collected by the Division of Finance for the State Mental Health Hospital. There was an increase in State revenue ($9.8 million) due to an increase in revenue from the Kansas Department of Aging and Disabilities (KDADS) ($6.5 million) collected by the Department of Aging and Disabilities for senior services, an increase in State revenue from the Kansas Department of Health and Environment (KDHE) ($3.1 million) collected by the Division of Finance for an agreement for testing associated with environmentally at-risk areas ($2.5 million) and the Health Department ($0.6 million) due the timing of reimbursements received for health services, and an increase in State revenue collected by the Department of Corrections for enhancements to salaries for Kansas Department of Corrections (KDOC) employees ($1.0 million). The increase in State revenue was offset by a decrease in Kansas Department of Correction (KDOC) revenue ($0.7 million) due to the timing of reimbursements received by the Department of Corrections and a decrease in alcohol and drug abuse services funds (ADAS) ($0.1 million) collected by COMCARE for client services. The increase in intergovernmental revenue in non-property-tax-supported funds was offset by a decrease in local government revenue ($0.2 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 ($6.4 million) is primarily due to an increase in COMCARE Prospective Payment System (PPS-1) for Medicaid fees based on the daily rate for services provided ($5.7 million) received in the first three quarters of 2025 compared to the same timeframe in 2024 and an increase in private foundations revenue ($0.7 million) collected by the Division of Finance from the Kansas Health Foundation (KHF) for a funding match agreement for environmentally at-risk testing. The increase in other revenue in non-property-tax-supported funds ($0.6 million) is due to a transfer in – grant match by Budgeted Transfers for the Health Department ($0.4 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 charges for services in enterprise and internal service funds ($0.7 million) is primarily due to an increase in miscellaneous charges for services ($0.9 million) for third quarter workers' compensation charges, vehicle replacement charges ($0.1 million) collected by Fleet Management, plan fees ($0.1 million) collected by MABCD, and insurance fees ($0.1 million) collected by Human Resources. The increase in charges for services in enterprise and internal service funds was offset by a decrease in Arena profit sharing ($0.5 million) and event facility fees ($0.1 million) collected from INTRUST Bank Arena.

The increase in license and permits in enterprise and internal service funds ($0.3 million) is due to an increase in permits issued by the MABCD for commercial and residential projects through September 2025 compared to the same timeframe in 2024. The increase in miscellaneous revenue in enterprise and internal service funds ($0.2 million) is due to an increase in refunds ($0.3 million) collected by Human Resources for employee prescription rebates in the Health Insurance Reserve Fund which was offset by a decrease in miscellaneous revenue clearing ($0.1 million) from INTRUST Bank Arena due a decrease in sponsorship agreement revenue based on timing of revenues recieved.

The increases in all other County operating fund revenue were offset by decreases in fines and forfeitures in non-property-tax-supported funds ($1.1 million), reimbursements in enterprise and internal service funds ($0.3 million), other revenue in enterprise and internal service funds ($0.3 million), and miscellaneous revenue in non-property-tax-supported funds ($0.1 million). The decrease in fines and forfeitures in non-property-tax-supported funds ($1.1 million) is due to a decrease in opioid settlement revenues collected in the first three quarters of 2025 compared to the same period in 2024. 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. The decrease in other revenue in enterprise and internal service funds ($0.3 million) is due to fewer INTRUST Bank Arena event facility fees and a corresponding decrease in match required from the County. The decrease in miscellaneous revenue in non-property-tax-supported funds ($0.1 million) is due to a decrease in refunds received by the Department of Aging and Disabilities ($45,016) now being collected in a different commitment item in the first three quarters of 2025 compared to 2024 and donations ($44,327) collected by the Sheriff's Office.

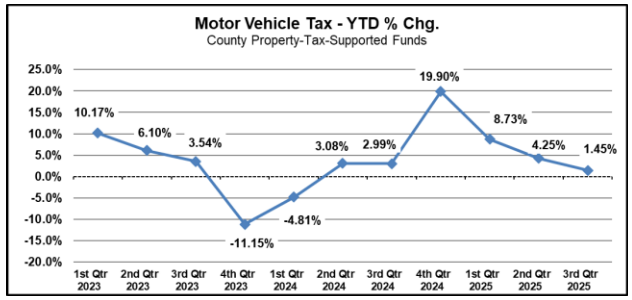


Key Revenues – Property-Tax-Supported Funds

Current property tax collections through the first three quarters of 2025 increased $11.7 million (6.5 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 $1.3 million (4.3 percent), compared to the first three quarters of 2024. Collections in seven of nine 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 $0.2 million (1.4 percent), compared to the first three quarters 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 three quarters of 2025, collections increased $0.3 million (1.7 percent) when compared to the same time period in 2024. The increase is largely attributable to increases in Medicaid fees ($0.3 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 increased a nominal amount, $13,642 (9,583.2 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 $0.4 million (14.0 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 three quarters of 2025, investment income increased $0.8 million (7.0 percent) versus the same time period in 2024, as the result of strategic investments.

All other revenue collections decreased $0.4 million (1.6 percent) compared to the first three quarters of 2024.

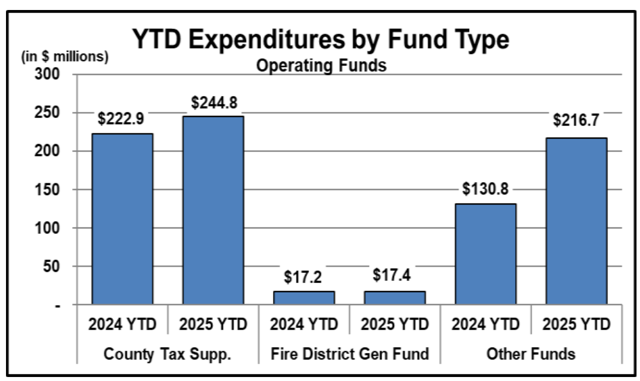
Expenditure Highlights:

Total expenditures for all operating funds increased $108.5 million (28.7 percent) compared to the first three quarters of 2024. For all County property-tax-supported funds, expenditures increased $21.9 million (9.8 percent). Increases were recorded in personnel ($11.9 million), contractuals ($10.4 million), debt payments ($1.4 million), and capital improvements ($44,358), which were partially offset by decreases in transfers out ($1.1 million), equipment ($0.5 million), and commodities ($0.3 million).

All other County operating funds expenditures (grants, internal service funds, and non-property-tax special revenue funds) increased $85.9 million (65.7 percent) compared to the same timeframe in 2024. The most significant increases occurred in capital improvements in non-property-tax-supported funds ($81.1 million), contractuals in enterprise and internal service funds ($9.0 million), contractuals in non-property-tax-supported funds ($5.1 million), personnel in enterprise and internal service funds ($0.6 million), and equipment in non-property-tax-supported funds ($0.4 million).

The increase in capital improvements in non-property-tax-supported funds ($81.1 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 contractuals in enterprise and internal service funds ($9.0 million) is mostly due to increases in health insurance premiums ($7.9 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, in management services ($0.3 million) mostly by INTRUST Bank Arena, and in equipment repair and maintenance ($0.2 million) mostly by Fleet for shopping carts created for various expenses. The increase in contractuals in non-property-tax-supported funds ($5.1 million) is due to an increase in grant awards 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 as well as an increase by the Department of Aging and Disabilities due to an increase in Meals on Wheels expenses. The increase in personnel in enterprise and internal service funds ($0.6 million) is mostly due to pay increases 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 (RFSC) for a shopping cart for equipment.

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 ($1.9 million), commodities ($0.8 million) and personnel ($0.2 million) in non-property-tax-supported funds, and capital improvements ($0.1 million) and commodities ($4,857) 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 ($1.9 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 ($0.8 million) is due to a decrease in furniture purchases associated with the courthouse remodel in 2024. The decrease in personnel in non-property-tax-supported funds ($0.2 million) is due to a decrease in overtime expenses mostly by the Department of Corrections. The decrease in capital improvements in enterprise and internal service funds ($0.1 million) is due to a decrease in capital improvements made at INTRUST Bank Arena. The decrease in commodities in enterprise and internal service funds ($4,857) is mostly due to a decrease in fuel by the Fleet Department.

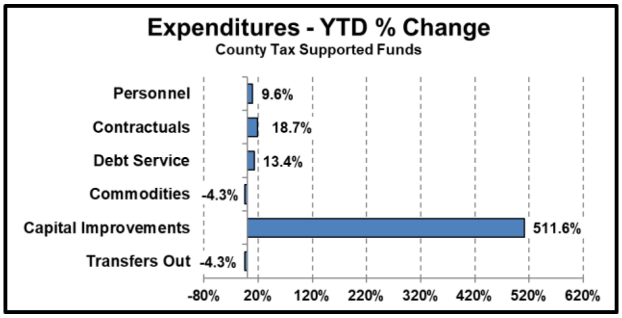


Year-to-date (YTD) Expenditures by Fund Type

<u>County property-tax-supported funds'</u> expenditures increased $21.9 million (9.8 percent) compared to the first three quarters of 2024.

Fire District 1 expenditures increased $0.2 million (1.4 percent) compared to the first three quarters of 2024.

All other operating funds' expenditures increased $85.9 million (65.7 percent) compared to the first three quarters of 2024.



Key Expenditures — Property-Tax-Supported Funds

Personnel expenditures increased $11.9 million (9.6 percent) compared to the first three quarters of 2024, due to increases in salaries and wages ($8.4 million), retirement contributions ($1.8 million), health/life insurance premiums ($1.5 million), workers' compensation premiums ($0.1 million), and Federal Insurance Contributions Act (FICA) Hospital Insurance (HI) ($0.1 million), 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 $10.4 million (18.7 percent) compared to the first three quarters of 2024. The increase is primarily due to increases in grant awards ($3.8 million) mostly by Exploration Place due to the final contractual payout due to action taken by the BOCC, in software/hardware maintenance ($3.0 million) mostly by the Division of Information Technology due to a shopping cart as well as expenses related to the upgraded financial system and Technology Review Board (TRB) projects, and in legal professional services ($1.0 million) by District Court due to an increase in attorney fees as well as a shopping cart related to the court backlog. 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 facility/lease rental ($0.8 million) by the Facilities Department due to expenses associated with the Ruffin lease, in medical professional services ($0.6 million) mostly by the Sheriff's Office due to a shopping cart for inmate medical services as well as expenses for such services, in other contractual services ($0.4 million) by the Sheriff's Office for certifications, in fleet management charges ($0.4 million) mostly by the Highways Department and EMS, in building repairs ($0.3 million) due to a shopping cart as well as costs associated with repairs on County-owned buildings, and in equipment lease/rental ($0.1 million) by Central Services for lease costs associated with printing.

Debt payments increased $1.4 million (13.4 percent) compared to the first three quarters of 2024, primarily due to an increase in bond principal payments and interest payments due to payments made on debt issued in 2024.

Commodities expenditures decreased $0.3 million (4.3 percent) compared to the first three quarters of 2024, is due to a decrease in operating supplies ($0.4 million) by departments County-wide, which was partially offset by an increase in fuel ($0.1 million) mostly by EMS.

Capital Improvement expenditures increased a nominal amount, $44,358 (511.6 percent), compared to the first three quarters of 2024, is due to an increase in design/architectural engineering by the Health Department due to a shopping cart for space planning, which was offset by a decrease in plan review/fees/permits by the Facilities Department for an appraisal done on County-owned land.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures decreased $0.5 million (90.7 percent) compared to the first three quarters 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 $1.1 million (4.3 percent) compared to the first three quarters 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 ($1.0 million) due to the timing of transfers made as well as an overall increase in cash-funded projects, in transfers out - sales tax revenue ($0.6 million) by Highways due to an increase in sales tax received in the first three quarters of 2025 compared to the same timeframe in 2024, and in transfers out - grant match ($0.4 million) mostly by the Health Department due to a change in grant matching methodologies for the 2025 budget.

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)

	General Fund	Debt Service Funds	Special Revenue Funds: Property Tax Supported	Special Revenue Funds: Fire District 1 Fund	Special Revenue Funds: Non-Property Tax Funds	Enterprise & Internal Service	Total Operating Funds
Revenues							
Property taxes	$ 169,918,197	$ 9,328,338	$ 17,369,656	$ 22,058,004	$ -	$ -	$ 218,674,195
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	571,731	3,913	4,935,524	-	142,595,958	-	148,107,125
Charges for services	35,797,080	-	18,303	810,393	46,929,110	51,709,679	135,264,565
Fines & forfeitures	51,784	-	-	-	533,227	-	585,011
Miscellaneous	2,740,301	-	39,190	52,150	139,634	3,165,044	6,136,318
Reimbursements	6,398,756	-	30,656	21,006	137,846	510,987	7,099,250
Uses of money & property	18,623,206	-	-	810,300	405,951	-	19,839,456
Transfers in & other proceeds	-	2,560,736	-	-	2,698,597	5,525,915	10,785,247
Total	**293,167,470**	**13,118,264**	**24,346,187**	**25,854,839**	**197,489,735**	**70,124,260**	**624,100,755**
Expenditures							
Personnel	179,973,586	-	7,670,412	20,294,044	63,212,847	6,366,489	277,517,378
Contractual	69,112,103	20,000	17,294,195	2,287,152	33,403,076	55,464,602	177,581,128
Debt Service	-	11,940,541	-	919,272	-	-	12,859,813
Commodities	8,849,705	-	256,204	954,889	2,739,622	3,607,961	16,408,382
Capital improvements	53,319	-	-	-	90,132,193	1,126,000	91,311,512
Capital outlay	1,047,776	-	-	393,341	976,856	3,347,656	5,765,629
Transfers to other funds	35,518,758	-	353,167	4,502,066	1,133,609	82,919	41,590,519
Total	**294,555,246**	**11,960,541**	**25,573,977**	**29,350,765**	**191,598,204**	**69,995,627**	**623,034,361**
Net change in fund balance	**(1,387,777)**	**1,157,723**	**(1,227,790)**	**(3,495,926)**	**5,891,531**	**128,633**	**1,066,394**
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	**$ 103,923,230**	**$ 8,086,151**	**$ 3,152,244**	**$ 4,503,678**	**$ 68,690,487**	**$ 39,767,822**	**$ 228,123,612**

Year-End Fund Balance:

General Fund: Expenditures are estimated to exceed revenues by $1.4 million at year-end, primarily due to one-time planned expenses such as the Ruffin lease, addressing the District Court backlog utilizing previously received ARPA revenues, and the final contractual payout to Exploration Place.

Debt Service Funds: Expenditures from debt service funds are estimated to be $1.2 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 increase in expenditures by the Highways Department as well as an effort to strategically reduce fund balances in these funds.

Fire District 1: The fund balance is projected to decrease by $3.5 million by year-end, primarily due to a projected increase in transfers out due to a planned transfer to the Fire District Special Equipment Fund.

Special Revenue Funds–Non Property Tax Supported: These funds are estimated to increase by $5.9 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 $0.1 million by year-end. This is primarily due to a projected increase in revenues received in the Workers' Compensation Fund.

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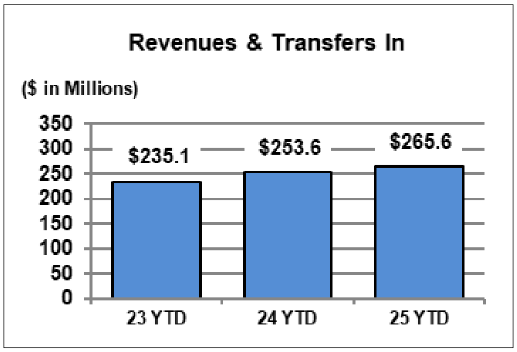
General Fund

General Fund

Major Revenues



Total revenues in the General Fund through the first three quarters of 2025 totaled $265.6 million, an increase of $12.0 million (4.7 percent) compared to the same timeframe in 2024.

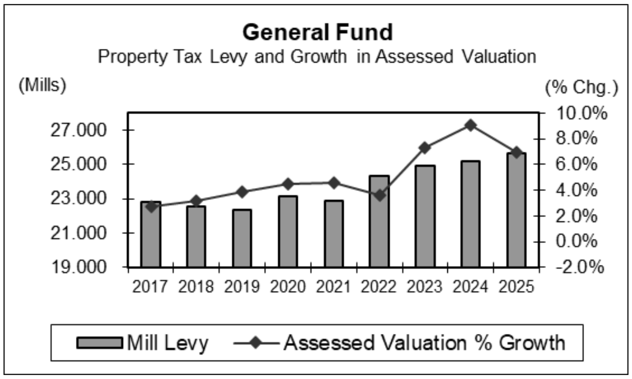
The increase in revenue is largely attributable to increases in current property taxes ($9.1 million), charges for services ($2.3 million), uses of money and property ($2.2 million), reimbursements ($2.2 million), local retail sales and use taxes ($1.3 million), miscellaneous revenue ($0.9 million), back property taxes ($0.6 million), and motor vehicle taxes ($0.5 million). The increase in current property taxes is due to an increase in assessed valuation of 8.1 percent ($9.1 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 charges for services ($2.3 million) is due to an increase in prisoner housing/care ($1.4 million) and prisoner competency fees ($0.2 million) collected by the Sheriff's Office due to an increase in inmate population. There was also an increase recorded in officer fees ($0.4 million) collected by the Register of Deeds as a result of an increase of 15.2 percent in number and length of documents processed in the first three quarters of 2025 compared to 2024. There was also an increase in Medicaid fees ($0.3 million) and Setoff Program fees ($0.1 million) collected by Emergency Medical Services (EMS). The increase in charges for services was offset by a decrease in District Court fees ($0.1 million) as well as a decrease in insurance fees ($0.1 million) and patient fees ($0.1 million) collected by EMS.

The increase in uses of money and property ($2.2 million) is due to an increase in penalties and interest on back taxes ($1.0 million), investment income ($0.8 million), interest on current taxes ($0.2 million), and District Court investment income ($0.2 million), collected by the Division of Finance. The increase in reimbursements ($2.2 million) is due to an increase in administrative reimbursements ($2.2 million) collected by the Division of Finance compared to the same period in 2024 and claim recoveries ($0.1 million) in the County Manager's Office for Wichita State University intern salaries. The increase in reimbursements was offset by a decrease in miscellaneous reimbursements ($0.1 million) collected by the Elections Office for the presidential primary election in 2024.

The increase in local retail sales and use taxes ($1.3 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) and revenue collected by the Elections Office ($0.2 million) for multiple school bond elections within the County. 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 ($0.6 million) is due to an increase in collection of delinquent taxes. The increase in motor vehicle taxes ($0.5 million) is due to an increase in motor vehicle registrations for the first three quarters of 2025 compared to the same period in 2024.

The increases in County property-tax-supported funds were partially offset by a decrease in other revenue ($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 three quarters of 2025, $165.4 million in current property taxes had been collected, an increase of $9.1 million (5.8 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 three quarters of 2025 increased $1.3 million (4.3 percent) compared to the same timeframe in 2024. Collections in seven of nine 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%
July	3,391,905	3,671,760	8.25%
August	3,368,926	3,317,751	-1.52%
September	3,395,428	3,519,636	3.66%
Total	**29,383,157**	**30,652,624**	**4.32%**

Motor Vehicle tax collections were $13.7 million through the first three quarters of 2025, an increase of $0.5 million (3.9 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.

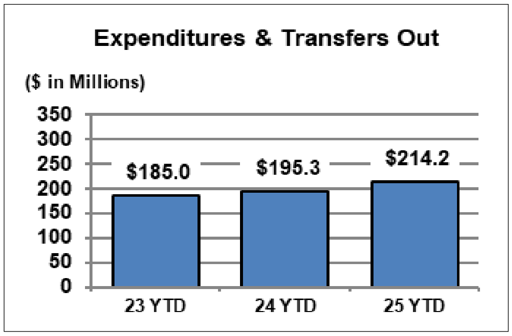
Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the Exploited and Missing Child Unit (EMCU), which is a jointly 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 $0.4 million, a nominal decrease of $15,300 (3.8 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 $27.5 million collected through the first three quarters of 2025 was $2.3 million (9.0 percent) more than the same timeframe in 2024, mainly due to an increase in prisoner housing/care ($1.4 million) and prisoner competency fees ($0.2 million) collected by the Sheriff's Office due to an increase in inmate population. There was also an increase recorded in officer fees ($0.4 million) collected by the Register of Deeds as a result of an increase of 15.2 percent in number and length of documents processed in the first three quarters of 2025 compared to 2024. There was also an increase in Medicaid fees ($0.3 million) and Setoff Program fees ($0.1 million) collected by EMS. The increase in charges for services was offset by a decrease in District Court fees ($0.1 million) as well as a decrease in insurance fees ($0.1 million) and patient fees ($0.1 million) collected by EMS.

Uses of Money and Property revenue, which includes investment income, increased $2.2 million (14.5 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 three quarters of 2025, transfer in operating income decreased $7.0 million (100.0 percent) compared to the first three quarters of 2024, related to a one-time reimbursement of Sheriff wages from ARPA revenue replacement in 2024.

Major Expenditures



Actual year-to-date expenditures through the first three quarters of 2025 increased $18.9 million (9.7 percent) compared to the same timeframe in 2024. Increases were recorded in personnel ($11.3 million), contractuals ($9.4 million), commodities ($0.3 million), and capital improvements ($44,358), which were partially offset by decreases in transfers out ($1.1 million), equipment ($0.5 million), and commodities ($0.3 million),

Personnel costs increased $11.2 million (9.5 percent) compared to the first three quarters of 2024. The increase is mostly attributable to increases in salaries and wages ($8.1 million), retirement contributions ($1.7 million), and health and life insurance premiums ($1.4 million) by departments County-wide due to the pay adjustments approved in the 2025 budget.

General Fund Detailed Personnel Expenditures

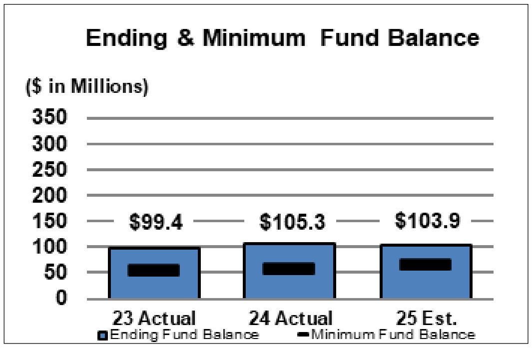
Category	Year-to Date Comparison* 2024	2025	% Change
Salaries and Wages	$ 80,841,116	$ 88,902,885	9.97%
Parttime/Temporary	130	-	-100.00%
Overtime	4,700,012	4,176,656	-11.14%
Allowances	58,340	59,632	2.22%
FICA - OASDI	5,176,979	5,634,727	8.84%
FICA - HI	1,212,119	1,319,500	8.86%
Health/Dental Ins.	14,299,498	15,692,901	9.74%
Retirement	11,240,716	12,940,560	15.12%
Workers' Comp.	1,137,106	1,255,198	10.39%
Unemployment Tax	77,530	84,409	8.87%
Vac. Sell as Benefits	135,493	163,493	20.67%
Donated Leave	2,282	881	-61.38%
Wireless Allowance	103,549	105,637	2.02%
Call Back/On Call	116,202	81,000	-30.29%
Total	**$ 119,101,071**	**$ 130,417,479**	**9.50%**

Contractual services expenditures increased $9.4 million (21.5 percent) through the first three quarters of 2025 compared to the same timeframe in 2024. The increase is primarily due to increases in software/hardware maintenance ($3.0 million) mostly by the Division of Information Technology due to a shopping cart as well as expenses related to the upgraded financial system and Technology Review Board (TRB) projects, in grant awards ($2.9 million) by Exploration Place due to the final contractual payout as a result of action taken by the Board of County Commissioners (BOCC), and in legal professional services ($1.0 million) by District Court due to an increase in attorney fees as well as a shopping cart related to the court backlog. Additional increases were recorded in facility lease/rental ($0.8 million) by the Facilities Department due to expenses associated with the Ruffin lease, in medical professional services ($0.6 million) mostly by the Sheriff's Office due to a shopping cart for inmate medical services as well as expenses for such services, in building repairs ($0.4 million) due to a shopping cart as well as costs associated with repairs on County-owned buildings, in other contractual services ($0.4 million) by the Sheriff's Office for certifications, in fee for service contract ($0.2 million) by the Division of Information Technology due to expenses associated with the upgraded financial system, and equipment lease/rental ($0.1 million) by Central Services for lease costs associated with printing.

Commodity expenditures decreased $0.3 million (4.3 percent) compared to the first three quarters of 2024, primarily due to decreases in postage/shipping ($0.2 million) mostly by Central Services due to a decrease in costs, and in software ($0.1 million) by departments County-wide.

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

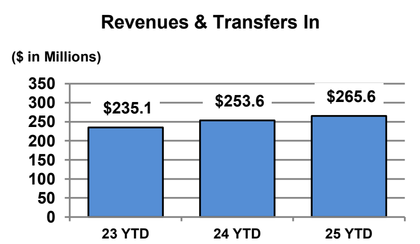


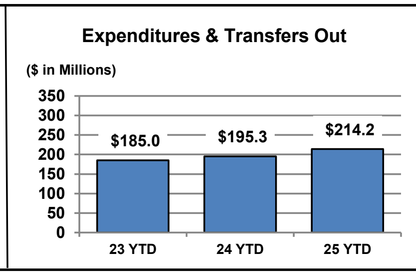
The General Fund 2025 beginning budgetary fund balance of $105.3 million is estimated to decrease $1.4 million (1.3 percent) by the end of 2025, primarily due to one-time planned expenses such as the Ruffin lease, addressing the District Court backlog utilizing previously received ARPA revenues, and the final contractual payment to Exploration Place.

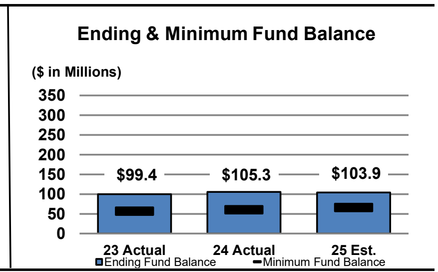
General Fund

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 $12.0 million versus the same time period in 2024, specifically in current property taxes ($9.1 million), charges for services ($2.3 million), uses of money and property ($2.2 million), reimbursements ($2.2 million), local retail sales and use taxes ($1.3 million), miscellaneous revenue ($0.9 million), back property taxes ($0.6 million), and motor vehicle taxes ($0.5 million). The increases were partially offset by a decrease in transfers in ($7.0 million). Expenditures increased $18.9 million compared to the same time frame in 2024, specifically in personnel ($11.3 million) and contractuals ($9.4 million). Increases in expenditures were partially offset by a decrease in transfers out ($1.1 million), equipment ($0.5 million), and commodities ($0.3 million).







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

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

	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ 156,323,566	$ 166,247,550	$ 166,247,550	$ 165,429,242	$ 166,274,275	$ 26,725
Back Prop. Taxes & Ref. Warrants	2,102,142	10,072,247	1,947,465	2,726,279	3,643,922	1,696,457
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	13,153,668	7,498,381	15,623,163	13,666,469	18,617,467	2,994,304
Local Retail Sales & Use Taxes	29,383,157	41,133,004	41,133,004	30,652,624	40,171,940	(961,065)
All Other Taxes	177,329	213,443	213,443	170,453	238,543	25,100
Licenses & Permits	23,251	38,287	38,287	34,466	38,467	180
Intergovernmental	400,016	856,305	856,305	384,717	571,731	(284,574)
Charges for Services	25,193,213	34,808,665	34,808,665	27,454,505	35,797,080	988,414
Fines & Forfeitures	44,619	132,853	132,853	40,999	51,784	(81,069)
Miscellaneous	1,616,298	2,113,495	2,113,495	2,502,371	2,740,301	626,806
Reimbursements	3,370,178	4,168,354	4,168,354	5,525,307	6,398,756	2,230,401
Uses of Money & Property	14,857,050	15,445,814	15,445,814	17,017,083	18,623,206	3,177,391
Transfers In & Other Proceeds	7,000,000	-	-	-	-	-
Total Revenues & Transfers In	253,644,487	282,728,400	282,728,400	265,604,515	293,167,470	10,439,069
Expenditures & Transfers Out						
Personnel	$ 119,101,071	$ 188,790,532	$ 188,790,532	$ 130,417,479	$ 179,973,586	$ (8,816,946)
Contractuals	43,688,785	96,893,994	96,893,994	53,091,050	69,112,103	(27,781,891)
Debt Service	-	-	-	-	-	-
Commodities	6,641,425	9,088,298	9,088,298	6,356,011	8,849,705	(238,593)
Capital Improvement	8,671	8,268,733	8,268,733	53,029	53,319	(8,215,414)
Capital Outlay	512,212	1,930,000	1,930,000	47,776	1,047,776	(882,224)
Transfers Out	25,321,437	27,675,447	27,675,447	24,220,757	35,518,758	7,843,311
Total Expenditures & Transfers Out	195,273,601	332,647,004	332,647,004	214,186,102	294,555,246	(38,091,758)
Net Change in Fund Balance	58,370,886	(49,918,603)	(49,918,604)	51,418,413	(1,387,777)	(27,652,688)
Actual Beginning Fund Balance	99,427,609	105,311,007	105,311,007	105,311,007	105,311,007	-
Ending Fund Balance	$ 157,798,495	$ 55,392,404	$ 55,392,403	$ 156,729,420	$ 103,923,230	$ (27,652,688)

General Fund

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

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

	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Expenditures and Interfund Transfers Out By Department						
General Government						
County Commission						
Personnel	647,371	950,807	942,607	618,029	815,824	(126,783)
Contractuals	41,347	106,419	101,419	61,865	63,034	(38,385)
Debt Service	-	-	-	-	-	-
Commodities	5,547	18,381	31,581	18,621	23,341	(8,240)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commission	**694,265**	**1,075,607**	**1,075,607**	**698,516**	**902,199**	**(173,408)**
County Manager						
Personnel	1,225,246	1,982,403	1,982,403	1,397,497	1,898,052	(84,351)
Contractuals	370,567	351,850	351,850	287,460	340,902	(10,948)
Debt Service	-	-	-	-	-	-
Commodities	13,425	22,361	22,361	11,349	17,255	(5,106)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Manager	**1,609,238**	**2,356,614**	**2,356,614**	**1,696,306**	**2,256,208**	**(100,406)**
County Counselor						
Personnel	978,290	1,528,735	1,528,735	1,089,910	1,498,990	(29,745)
Contractuals	461,860	350,548	585,548	332,078	584,960	(588)
Debt Service	-	-	-	-	-	-
Commodities	16,466	25,650	25,650	22,899	23,115	(2,535)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	**1,456,616**	**1,904,933**	**2,139,933**	**1,444,888**	**2,107,065**	**(32,868)**
County Clerk						
Personnel	1,037,579	1,446,815	1,441,939	993,785	1,355,342	(86,597)
Contractuals	9,406	16,750	16,750	11,358	12,993	(3,757)
Debt Service	-	-	-	-	-	-
Commodities	151,825	160,309	165,185	161,250	162,495	(2,690)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	**1,198,810**	**1,623,874**	**1,623,874**	**1,166,393**	**1,530,831**	**(93,043)**
Register of Deeds						
Personnel	901,683	1,414,225	1,413,938	955,294	1,310,000	(103,939)
Contractuals	5,041	17,674	19,365	19,262	19,559	194
Debt Service	-	-	-	-	-	-
Commodities	8,661	26,000	24,596	23,124	24,160	(436)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	**915,385**	**1,457,899**	**1,457,899**	**997,681**	**1,353,719**	**(104,180)**
Election Commissioner						
Personnel	1,361,378	1,725,898	1,725,898	1,094,386	1,501,696	(224,202)
Contractuals	873,497	746,212	746,212	527,776	605,150	(141,062)
Debt Service	-	-	-	-	-	-
Commodities	94,114	115,000	115,000	70,203	77,098	(37,902)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	2,888,557	-	-	-	-	-
Total Election Commissioner	**5,217,546**	**2,587,110**	**2,587,110**	**1,692,365**	**2,183,944**	**(403,166)**

General Fund

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

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

	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
General Government (Continued)						
Division of Human Resources						
Personnel	1,307,891	2,110,308	2,110,308	1,408,301	1,932,725	(177,583)
Contractuals	101,884	214,825	225,009	193,786	198,214	(26,795)
Debt Service	-	-	-	-	-	-
Commodities	26,416	45,000	34,816	24,448	36,000	1,184
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Human Resources	**1,436,191**	**2,370,133**	**2,370,133**	**1,626,536**	**2,166,939**	**(203,194)**
Division of Finance						
Personnel	2,421,150	3,661,595	3,661,595	2,588,301	3,553,941	(107,654)
Contractuals	843,080	1,072,943	1,073,743	918,996	961,926	(111,817)
Debt Service	-	-	-	-	-	-
Commodities	22,523	83,750	82,947	13,060	32,393	(50,553)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	3	3	3	-
Total Division of Finance	**3,286,753**	**4,818,288**	**4,818,288**	**3,520,361**	**4,548,263**	**(270,024)**
Budgeted Transfers						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	454,724	5,000,000	5,000,000	318,886	6,038,677	1,038,677
Total Budgeted Transfers	**454,724**	**5,000,000**	**5,000,000**	**318,886**	**6,038,677**	**1,038,677**
Contingency Reserves						
Personnel	-	548,354	548,354	-	-	(548,354)
Contractuals	-	38,261,941	28,239,308	-	2,569,833	(25,669,475)
Debt Service	-	-	-	-	-	-
Commodities	-	750,000	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	750,000	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Contingency Reserves	**-**	**40,310,295**	**28,787,662**	**-**	**2,569,833**	**(26,217,829)**
County Appraiser						
Personnel	3,828,653	5,779,154	5,771,004	3,995,565	5,461,843	(309,161)
Contractuals	184,131	252,280	260,430	208,076	260,650	219
Debt Service	-	-	-	-	-	-
Commodities	58,536	84,797	84,797	58,956	64,366	(20,431)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Appraiser	**4,071,320**	**6,116,231**	**6,116,231**	**4,262,597**	**5,786,859**	**(329,373)**
County Treasurer						
Personnel	1,011,417	1,492,163	1,492,163	1,017,897	1,384,063	(108,100)
Contractuals	50,815	68,350	136,443	126,741	131,064	(5,379)
Debt Service	-	-	-	-	-	-
Commodities	30,770	87,026	18,934	10,697	13,476	(5,458)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	410,000	-	410,000	-
Total County Treasurer	**1,093,003**	**1,647,539**	**2,057,539**	**1,155,335**	**1,938,602**	**(118,937)**

General Fund

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

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

	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
General Government (Continued)						
Metropolitan Area Planning Dept.						
Personnel	-	-	-	-	-	-
Contractuals	617,501	889,372	889,372	667,029	889,372	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	**617,501**	**889,372**	**889,372**	**667,029**	**889,372**	**-**
Facilities Department						
Personnel	2,171,333	3,514,745	3,437,584	2,168,005	2,957,650	(479,934)
Contractuals	3,552,698	4,912,070	5,909,311	4,885,037	5,422,485	(486,826)
Debt Service	-	-	-	-	-	-
Commodities	673,427	649,317	729,382	632,375	768,661	39,279
Capital Improvements	8,671	5,247,539	29,408	819	1,026	(28,382)
Capital Outlay	-	-	-	-	-	-
Transfers Out	1,642,586	-	5,247,539	5,247,539	5,247,539	-
Total Facilities Department	**8,048,715**	**14,323,671**	**15,353,224**	**12,933,775**	**14,397,361**	**(955,863)**
Central Services						
Personnel	1,089,388	1,681,022	1,681,022	1,126,772	1,540,544	(140,478)
Contractuals	79,214	126,216	160,216	121,591	145,675	(14,542)
Debt Service	-	-	-	-	-	-
Commodities	942,827	1,071,381	1,037,381	827,519	948,472	(88,909)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Central Services	**2,111,430**	**2,878,619**	**2,878,619**	**2,075,883**	**2,634,690**	**(243,929)**
Division of Information & Techology						
Personnel	6,141,002	9,083,619	9,083,619	6,335,595	8,711,731	(371,888)
Contractuals	5,000,446	8,743,277	13,266,542	8,294,162	12,996,104	(270,438)
Debt Service	-	-	-	-	-	-
Commodities	377,760	615,273	600,164	466,824	560,060	(40,104)
Capital Improvements	-	1,354,354	-	-	-	-
Capital Outlay	516,541	135,000	-	-	-	-
Transfers Out	1,939,525	-	1,354,354	1,354,354	1,354,354	-
Total Division of Info. & Tech.	**13,975,273**	**19,931,523**	**24,304,680**	**16,450,934**	**23,622,249**	**(682,430)**
Public Safety						
Office of the Medical Director						
Personnel	381,016	566,943	566,943	402,533	534,298	(32,646)
Contractuals	14,960	22,865	22,865	16,032	25,162	2,297
Debt Service	-	-	-	-	-	-
Commodities	2,052	21,500	21,500	4,234	8,759	(12,741)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Office of the Medical Director	**398,028**	**611,308**	**611,308**	**422,799**	**568,219**	**(43,089)**
Emergency Communications						
Personnel	5,846,633	10,014,003	10,014,003	6,788,932	9,278,882	(735,121)
Contractuals	32,849	45,053	50,053	21,620	39,258	(10,795)
Debt Service	-	-	-	-	-	-
Commodities	32,636	90,947	84,603	15,663	42,630	(41,973)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	1,000,000	1,000,000	-	1,000,000	-
Transfers Out	-	-	1,344	1,344	1,344	-
Total Emergency Communications	**5,912,117**	**11,150,003**	**11,150,003**	**6,827,559**	**10,362,115**	**(787,889)**

General Fund

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

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

	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Public Safety (Continued)						
Emergency Management						
Personnel	205,117	215,552	215,552	139,660	191,815	(23,738)
Contractuals	49,080	173,767	173,767	62,213	87,901	(85,866)
Debt Service	-	-	-	-	-	-
Commodities	17,366	183,432	183,271	100,186	243,294	60,024
Capital Improvements	-	656,833	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	656,833	162,390	819,385	656,995	722,245	(97,140)
Total Emergency Management	**928,396**	**1,391,974**	**1,391,974**	**959,053**	**1,245,255**	**(146,719)**
Emergency Medical Services						
Personnel	12,591,365	20,649,123	20,403,360	14,245,903	19,578,813	(824,547)
Contractuals	2,474,716	2,687,361	2,761,094	2,515,214	3,423,144	662,050
Debt Service	-	-	-	-	-	-
Commodities	1,464,903	1,450,364	1,622,394	1,420,044	2,197,278	574,884
Capital Improvements	-	247,507	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	1,838,995	-	247,507	247,507	247,507	-
Total Emergency Medical Services	**18,369,979**	**25,034,354**	**25,034,354**	**18,428,669**	**25,446,741**	**412,387**
Reg. Forensic Science Center						
Personnel	3,223,965	4,920,560	4,920,560	3,461,583	4,756,382	(164,178)
Contractuals	339,981	468,441	468,441	370,349	528,056	59,615
Debt Service	-	-	-	-	-	-
Commodities	264,221	439,038	440,038	244,844	364,233	(75,805)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	(400)	-	-
Transfers Out	-	-	-	-	-	-
Total Regional Forensic Science Center	**3,828,167**	**5,828,039**	**5,829,039**	**4,076,376**	**5,648,671**	**(180,368)**
Department of Corrections						
Personnel	7,877,597	12,693,067	12,693,067	8,527,862	11,587,859	(1,105,208)
Contractuals	1,993,604	2,366,787	2,380,474	2,135,548	2,526,477	146,003
Debt Service	-	-	-	-	-	-
Commodities	387,638	664,000	672,563	249,835	483,846	(188,717)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	992,000	992,000	-	-	(992,000)
Total Department of Corrections	**10,258,838**	**16,715,854**	**16,738,104**	**10,913,245**	**14,598,182**	**(2,139,922)**
Sheriff's Office						
Personnel	42,225,410	65,453,414	65,451,073	47,297,366	65,216,154	(234,918)
Contractuals	12,624,557	17,989,163	17,777,671	13,703,159	15,282,774	(2,494,897)
Debt Service	-	-	-	-	-	-
Commodities	601,427	909,562	1,060,500	765,997	1,129,149	68,649
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	45,000	105,554	47,776	47,776	(57,778)
Transfers Out	11,204	21,000	23,342	14,823	14,988	(8,354)
Total Sheriff's Office	**55,462,597**	**84,418,140**	**84,418,140**	**61,829,122**	**81,690,842**	**(2,727,297)**
District Attorney						
Personnel	9,271,726	17,346,686	17,253,686	10,907,503	15,806,438	(1,447,248)
Contractuals	645,060	650,946	747,085	536,757	718,039	(29,045)
Debt Service	-	-	-	-	-	-
Commodities	43,452	122,050	143,250	(9,816)	107,108	(36,142)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	162	162	162	-
Total District Attorney	**9,960,238**	**18,119,682**	**18,144,182**	**11,434,605**	**16,631,747**	**(1,512,435)**

General Fund

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

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

	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Public Safety (Continued)						
District Court						
Personnel	59,482	232,246	232,246	114,703	156,651	(75,595)
Contractuals	3,192,709	4,299,805	6,209,711	4,463,917	6,763,299	553,588
Debt Service	-	-	-	-	-	-
Commodities	293,069	288,950	288,950	182,510	285,501	(3,449)
Capital Improvements	-	2,500	2,500	689	772	(1,728)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Court	**3,545,260**	**4,823,501**	**6,733,407**	**4,761,819**	**7,206,223**	**472,816**
Crime Prevention Fund						
Personnel	-	-	-	-	-	-
Contractuals	566,714	482,383	482,383	330,642	482,383	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Crime Prevention Fund	**566,714**	**482,383**	**482,383**	**330,642**	**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	14,691,578	20,566,502	20,566,502	15,326,312	20,085,970	(480,532)
Total Budget Transfers	**14,691,578**	**20,566,502**	**20,566,502**	**15,326,312**	**20,085,970**	**(480,532)**
Noxious Weeds						
Personnel	266,470	454,303	454,303	303,034	413,425	(40,878)
Contractuals	54,198	84,514	84,514	57,200	79,171	(5,342)
Debt Service	-	-	-	-	-	-
Commodities	81,019	99,629	99,629	72,207	88,597	(11,032)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Noxious Weeds	**401,687**	**638,446**	**638,446**	**432,442**	**581,193**	**(57,253)**
Stormwater Management						
Personnel	468,511	683,299	683,299	474,721	647,683	(35,616)
Contractuals	1,612,412	1,895,786	1,894,086	1,724,863	1,866,603	(27,483)
Debt Service	-	-	-	-	-	-
Commodities	2,111	2,700	4,400	3,400	4,398	(2)
Capital Improvements	-	760,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	760,000	-	760,000	760,000	760,000	-
Total Stormwater Management	**2,843,034**	**3,341,784**	**3,341,784**	**2,962,984**	**3,278,683**	**(63,101)**

General Fund

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

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

	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Public Works (Continued)						
Environmental Resources						
Personnel	64,936	93,920	93,920	67,515	92,127	(1,792)
Contractuals	39,948	51,331	44,831	43,093	49,974	5,143
Debt Service	-	-	-	-	-	-
Commodities	329	2,331	8,831	31	392	(8,439)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Environmental Resources	**105,213**	**147,582**	**147,582**	**110,639**	**142,493**	**(5,089)**
Public Services						
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	218,000	218,000	218,000	218,000	218,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	**218,000**	**218,000**	**218,000**	**218,000**	**218,000**	**-**
COMCARE						
Personnel	2,623,157	4,410,122	4,410,122	2,735,417	3,733,741	(676,380)
Contractuals	865,998	997,872	997,872	852,544	972,361	(25,511)
Debt Service	-	-	-	-	-	-
Commodities	201,329	212,450	212,450	181,923	190,331	(22,119)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total COMCARE	**3,690,484**	**5,620,444**	**5,620,444**	**3,769,884**	**4,896,434**	**(724,010)**
Department of Aging & Disabilities						
Personnel	84,941	134,379	134,379	82,824	106,100	(28,279)
Contractuals	1,764,120	2,408,359	2,408,359	1,819,556	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	**1,849,061**	**2,581,568**	**2,581,568**	**1,902,379**	**2,537,594**	**(43,973)**
Health Department						
Personnel	2,815,214	3,901,402	3,881,079	2,701,621	3,798,921	(82,158)
Contractuals	614,264	782,471	787,808	607,541	722,945	(64,863)
Debt Service	-	-	-	-	-	-
Commodities	663,789	726,805	726,805	589,702	764,038	37,233
Capital Improvements	-	-	14,986	14,986	14,986	-
Capital Outlay	22,722	-	-	-	-	-
Transfers Out	-	894,725	894,725	292,833	606,969	(287,756)
Total Health Department	**4,115,989**	**6,305,404**	**6,305,404**	**4,206,682**	**5,907,859**	**(397,545)**
Culture & Recreation						
Sedgwick County Parks Dept.						
Personnel	476,246	688,047	638,047	473,450	662,598	24,551
Contractuals	265,491	309,776	353,993	243,502	317,315	(36,678)
Debt Service	-	-	-	-	-	-
Commodities	163,779	110,795	160,595	121,411	189,117	28,522
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	437,434	-	-	-	-	-
Total Sedgwick County Parks Dept.	**1,342,951**	**1,108,618**	**1,152,635**	**838,363**	**1,169,030**	**16,395**

General Fund

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

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

	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Culture and Recreation (Continued)						
Sedgwick County Zoo						
Personnel	6,292,976	9,104,568	9,104,568	6,693,115	9,201,124	96,556
Contractuals	400,000	150,000	150,000	150,000	150,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Zoo	**6,692,976**	**9,254,568**	**9,254,568**	**6,843,115**	**9,351,124**	**96,556**
Exploration Place						
Personnel	148,080	209,576	209,576	155,815	207,339	(2,237)
Contractuals	1,919,837	1,800,741	5,300,741	5,210,704	5,302,978	2,237
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Exploration Place	**2,067,916**	**2,010,317**	**5,510,317**	**5,366,519**	**5,510,317**	**-**
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	407,472	378,782	378,782	377,827	378,782	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	**407,472**	**378,782**	**378,782**	**377,827**	**378,782**	**-**
Community Development						
Extension Council						
Personnel	-	-	-	-	-	-
Contractuals	619,111	742,933	742,933	557,200	742,933	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Extension Council	**619,111**	**742,933**	**742,933**	**557,200**	**742,933**	**-**
Economic Development						
Personnel	55,850	99,478	99,478	59,181	80,836	(18,642)
Contractuals	476,212	1,609,335	1,572,085	405,932	783,338	(788,747)
Debt Service	-	-	-	-	-	-
Commodities	9	9,500	9,500	105	141	(9,359)
Capital Improvements	-	-	37,250	36,535	36,535	(715)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Economic Development	**532,071**	**1,718,313**	**1,718,313**	**501,753**	**900,850**	**(817,462)**
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	276,681	46,795	46,795	(19,838)	46,795	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	**276,681**	**46,795**	**46,795**	**(19,838)**	**46,795**	**-**

General Fund

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

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

	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Total Expenditures & Transfers Out	195,240,601	332,547,004	332,547,004	214,085,635	294,555,246	(38,018,507)
Net Change in Fund Balance	58,370,886	(49,918,603)	(49,918,603)	51,418,413	(1,387,777)	(27,679,438)
Actual Fund Balance, Beginning of Year	99,427,609	105,311,007	105,311,007	105,311,007	105,311,007	-
Ending Fund Balance	$ 157,798,495	$ 55,392,404	$ 55,392,404	$ 156,729,420	$ 103,923,230	$ (27,679,438)

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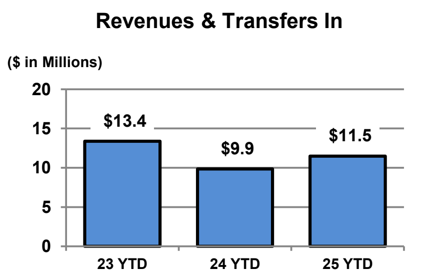
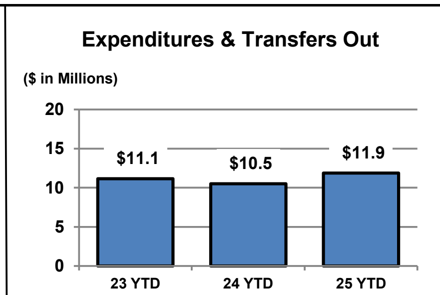
Budgetary Accounts

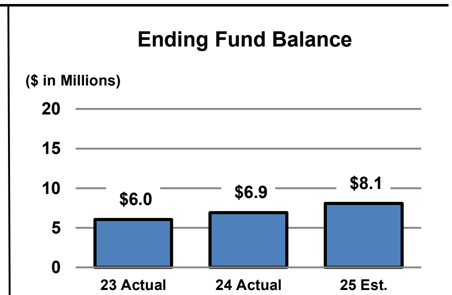
Bond and Interest

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

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







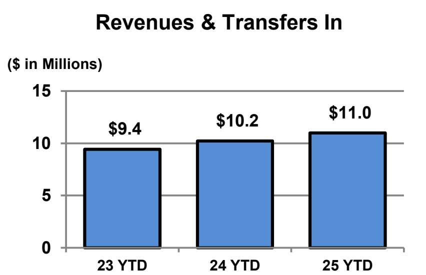
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

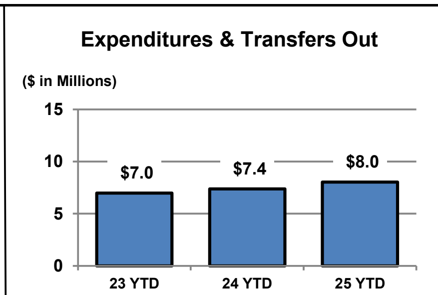
For the month ending September 30, 2025, with comparative actuals ending September 30, 2024

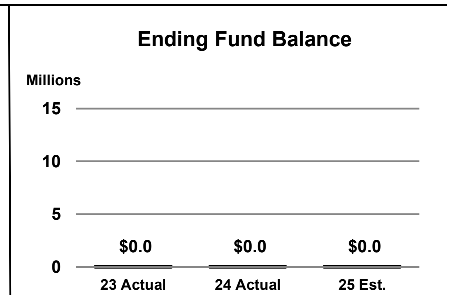
	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ 7,172,989	$ 9,153,927	$ 9,153,927	$ 9,110,853	$ 9,160,507	$ 6,580
Back Prop. Taxes & Ref. Warrants	163,841	89,318	89,318	166,266	167,831	78,513
Special Assessment Prop. Taxes	335,495	289,842	289,842	352,042	366,245	76,403
Motor Vehicle Taxes	987,733	740,762	740,762	649,744	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	1,198,175	2,392,306	2,392,306	1,198,175	2,560,736	168,430
Total Revenues & Transfers In	**9,858,232**	**12,666,155**	**12,666,155**	**11,477,081**	**13,118,264**	**452,109**
Expenditures & Transfers Out						
Personnel	$ -	$ -	$ -	$ -	$ -	$ -
Contractuals	34,881	20,000	20,000	232	20,000	-
Debt Service	10,485,266	12,301,425	12,301,425	11,885,341	11,940,541	(360,884)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	**10,520,147**	**12,321,425**	**12,321,425**	**11,885,574**	**11,960,541**	**(360,884)**
Net Change in Fund Balance	**(661,915)**	**344,730**	**344,730**	**(408,493)**	**1,157,723**	**91,225**
Actual Beginning Fund Balance	**6,028,500**	**6,902,638**	**6,902,638**	**6,902,638**	**6,902,638**	**-**
Ending Fund Balance	**$ 5,366,585**	**$ 7,247,368**	**$ 7,247,368**	**$ 6,494,145**	**$ 8,060,361**	**$ 91,225**

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)

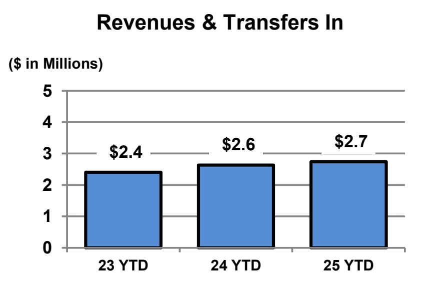
For the month ending September 30, 2025, with comparative actuals ending September 30, 2024

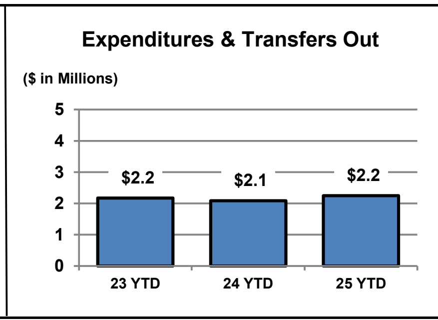
	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ 9,303,678	$ 10,072,247	$ 10,072,247	$ 10,005,743	$ 10,056,757	$ (15,490)
Back Prop. Taxes & Ref. Warrants	128,367	115,898	115,898	171,589	217,774	101,877
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	792,451	957,035	957,035	813,851	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	10,224,496	11,493,767	11,493,767	10,991,182	11,382,840	(110,927)
Expenditures & Transfers Out						
Personnel	$ -	$ -	$ -	$ -	$ -	$ -
Contractuals	7,372,500	11,645,180	11,645,180	8,022,251	11,382,840	(262,340)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	7,372,500	11,645,180	11,645,180	8,022,251	11,382,840	(262,340)
Net Change in Fund Balance	2,851,996	(151,413)	(151,413)	2,968,932	-	(373,267)
Actual Beginning Fund Balance	9,500	9,500	9,500	9,500	9,500	-
Ending Fund Balance	$ 2,861,496	$ (141,913)	$ (141,913)	$ 2,978,432	$ 9,500	$ (373,267)

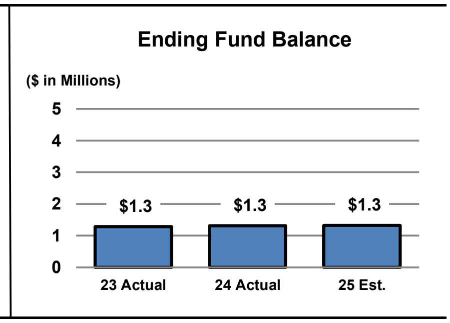
Aging

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)

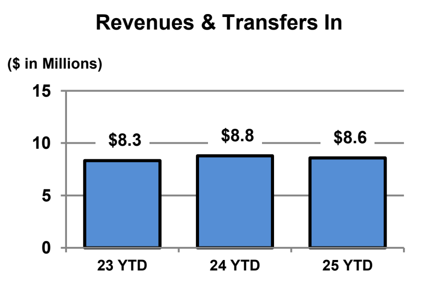
For the month ending September 30, 2025, with comparative actuals ending September 30, 2024

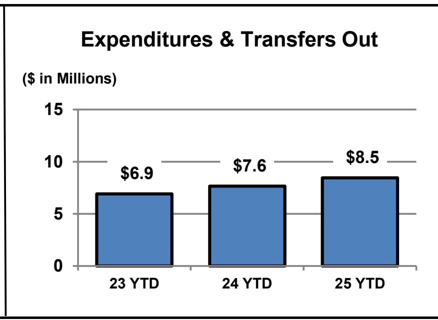
	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ 2,387,887	$ 2,491,202	$ 2,491,202	$ 2,481,469	$ 2,493,942	$ 2,740
Back Prop. Taxes & Ref. Warrants	34,552	29,747	29,747	45,329	55,895	26,148
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	198,905	245,423	245,423	208,445	284,163	38,740
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	(7,760)	-	-	-	-	-
Charges for Services	13,441	18,000	18,000	-	18,303	303
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	9,159	7,000	7,000	200	1,833	(5,167)
Reimbursements	250	-	-	-	253	253
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,636,434	2,791,373	2,791,373	2,735,443	2,854,389	63,016
Expenditures & Transfers Out						
Personnel	$ 586,106	$ 908,917	$ 908,917	$ 585,590	$ 802,383	$ (106,533)
Contractuals	1,497,476	1,803,234	1,803,234	1,660,823	1,677,232	(126,002)
Debt Service	-	-	-	-	-	-
Commodities	1,501	38,000	38,000	2,599	4,514	(33,486)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	378,300	378,300	-	353,167	(25,133)
Total Expenditures & Transfers Out	2,085,083	3,128,451	3,128,451	2,249,012	2,837,296	(291,155)
Net Change in Fund Balance	551,351	(337,078)	(337,078)	486,431	17,093	(228,138)
Actual Beginning Fund Balance	1,285,501	1,309,864	1,309,864	1,309,864	1,309,864	-
Ending Fund Balance	$ 1,836,852	$ 972,786	$ 972,786	$ 1,796,295	$ 1,326,957	$ (228,138)

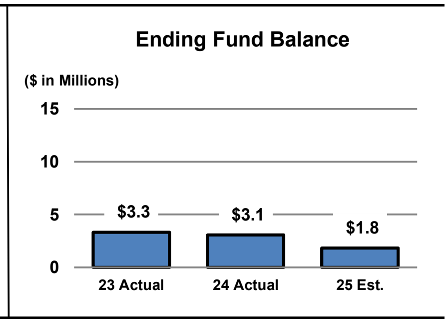
Highway

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)

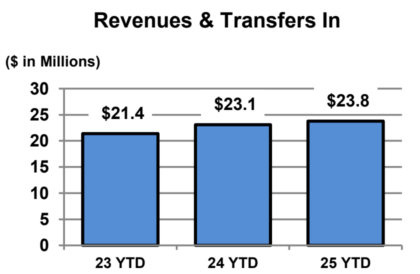
For the month ending September 30, 2025, with comparative actuals ending September 30, 2024

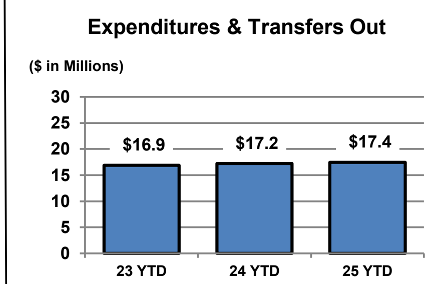
	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ 4,602,092	$ 4,438,000	$ 4,445,283	$ 4,416,218	$ 4,437,562	$ (7,721)
Back Prop. Taxes & Ref. Warrants	68,373	57,331	57,331	88,508	107,726	50,395
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	382,424	472,165	472,165	401,572	546,379	74,214
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	10,950	20,244	20,244	13,624	14,007	(6,237)
Intergovernmental	3,652,825	4,971,871	4,971,871	3,641,724	4,935,524	(36,347)
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	32,127	12,248	12,248	5,215	37,357	25,110
Reimbursements	27,269	31,592	31,592	29,317	30,404	(1,189)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	8,776,061	10,003,450	10,010,733	8,596,177	10,108,957	98,225
Expenditures & Transfers Out						
Personnel	$ 4,392,637	$ 7,741,280	$ 7,741,280	$ 4,957,047	$ 6,868,028	$ (873,252)
Contractuals	3,115,618	4,167,475	4,169,475	3,377,276	4,234,122	64,647
Debt Service	-	-	-	-	-	-
Commodities	130,832	372,795	370,795	122,576	251,690	(119,105)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	7,639,087	12,281,550	12,281,550	8,456,899	11,353,841	(927,709)
Net Change in Fund Balance	1,136,974	(2,278,100)	(2,270,818)	139,278	(1,244,884)	(829,485)
Actual Beginning Fund Balance	3,328,794	3,060,670	3,060,670	3,060,670	3,060,670	-
Ending Fund Balance	$ 4,465,768	$ 782,570	$ 789,852	$ 3,199,948	$ 1,815,786	$ (829,485)

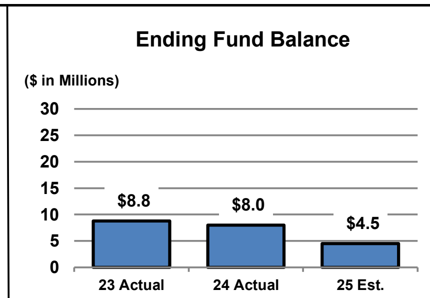
Fire District 1

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)

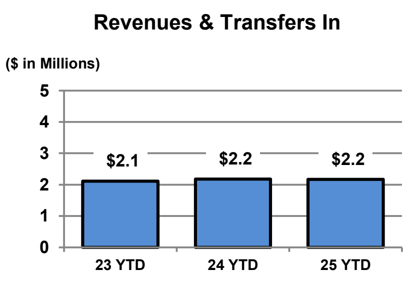
For the month ending September 30, 2025, with comparative actuals ending September 30, 2024

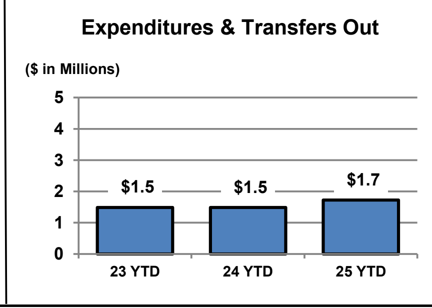
	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ 20,898,479	$ 21,506,560	$ 21,506,560	$ 21,708,293	$ 21,714,939	$ 208,379
Back Prop. Taxes & Ref. Warrants	67,909	263,676	263,676	321,954	343,065	79,389
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	1,521,476	2,097,675	2,097,675	1,570,743	2,093,115	(4,560)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	8,825	10,508	10,508	7,300	9,871	(637)
Intergovernmental	-	-	-	-	-	-
Charges for Services	167,352	1,011,460	1,011,460	139,757	810,393	(201,067)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	447,643	18,894	18,894	2,136	52,150	33,256
Reimbursements	1,320	1,290	1,290	20,746	21,006	19,716
Use of Money & Property	-	761,837	761,837	7,806	810,300	48,463
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	23,113,005	25,671,901	25,671,901	23,778,735	25,854,839	182,938
Expenditures & Transfers Out						
Personnel	$ 13,876,919	$ 20,103,229	$ 20,103,229	$ 14,728,559	$ 20,294,044	$ 190,815
Contractuals	1,732,659	6,601,301	6,607,237	1,322,293	2,287,152	(4,320,084)
Debt Service	395,189	2,061,502	1,936,502	536,870	919,272	(1,017,230)
Commodities	667,395	1,004,768	997,863	702,009	954,889	(42,974)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	541,142	370,000	495,000	158,440	393,341	(101,659)
Transfers Out	-	-	969	969	4,502,066	4,501,097
Total Expenditures & Transfers Out	17,213,303	30,140,800	30,140,800	17,449,140	29,350,765	(790,035)
Net Change in Fund Balance	5,899,703	(4,468,899)	(4,468,899)	6,329,595	(3,495,926)	(607,098)
Actual Beginning Fund Balance	8,770,201	7,999,604	7,999,604	7,999,604	7,999,604	-
Ending Fund Balance	$ 14,669,904	$ 3,530,705	$ 3,530,705	$ 14,329,199	$ 4,503,678	$ (607,098)

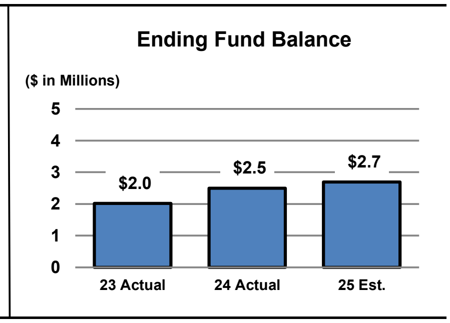
Solid Waste

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)

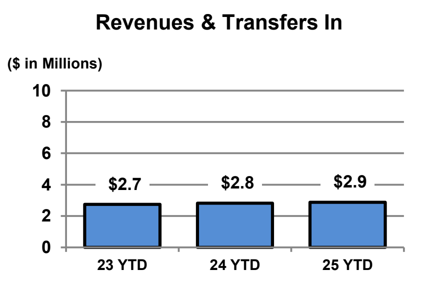
For the month ending September 30, 2025, with comparative actuals ending September 30, 2024

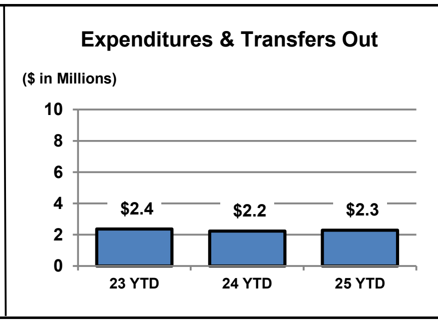
	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	17,430	31,361	31,361	406	89,526	58,165
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,158,064	2,271,453	2,271,453	2,166,079	2,199,012	(72,441)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	73	73	-	-	(73)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	**2,175,494**	**2,302,888**	**2,302,888**	**2,166,485**	**2,288,538**	**(14,349)**
Expenditures & Transfers Out						
Personnel	$ 699,001	$ 1,067,621	$ 1,067,621	$ 748,571	$ 1,023,121	$ (44,500)
Contractuals	715,938	1,551,542	1,497,042	857,108	949,506	(547,536)
Debt Service	-	-	-	-	-	-
Commodities	72,050	79,165	133,665	117,663	120,990	(12,675)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	**1,486,989**	**2,698,328**	**2,698,328**	**1,723,342**	**2,093,616**	**(604,712)**
Net Change in Fund Balance	**688,505**	**(395,441)**	**(395,441)**	**443,143**	**194,922**	**(619,061)**
Actual Beginning Fund Balance	**2,017,934**	**2,500,511**	**2,500,511**	**2,500,511**	**2,500,511**	**-**
Ending Fund Balance	**$ 2,706,439**	**$ 2,105,070**	**$ 2,105,070**	**$ 2,943,654**	**$ 2,695,433**	**$ (619,061)**

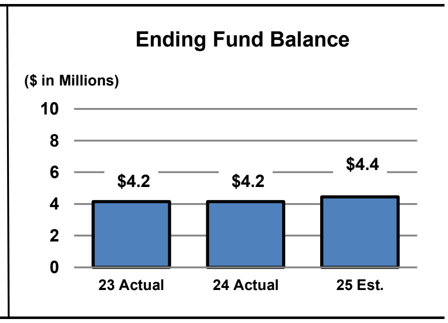
Emergency Communications - 911

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

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







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

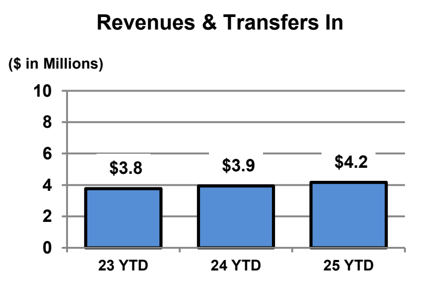
For the month ending September 30, 2025, with comparative actuals ending September 30, 2024

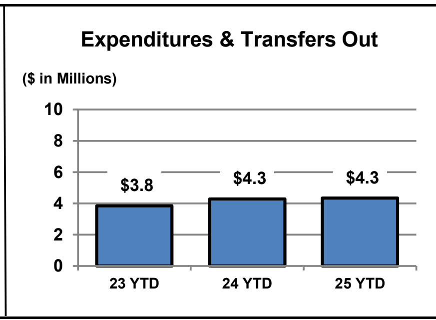
	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	2,823,546	3,718,793	3,718,793	2,870,242	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	**2,823,546**	**3,804,022**	**3,804,022**	**2,870,242**	**3,977,285**	**173,264**
Expenditures & Transfers Out						
Personnel	$ -	$ -	$ -	$ -	$ -	$ -
Contractuals	2,194,377	2,917,063	2,876,752	2,197,361	2,886,426	9,674
Debt Service	-	-	-	-	-	-
Commodities	37,513	55,968	92,968	81,859	83,523	(9,445)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	712,251	715,562	3,311	715,333	(229)
Total Expenditures & Transfers Out	**2,231,891**	**3,685,282**	**3,685,282**	**2,282,531**	**3,685,282**	**-**
Net Change in Fund Balance	**591,655**	**118,740**	**118,740**	**587,711**	**292,003**	**173,264**
Actual Beginning Fund Balance	**4,152,224**	**4,157,005**	**4,157,005**	**4,157,005**	**4,157,005**	**-**
Ending Fund Balance	**$ 4,743,879**	**$ 4,275,745**	**$ 4,275,745**	**$ 4,744,716**	**$ 4,449,008**	**$ 173,264**

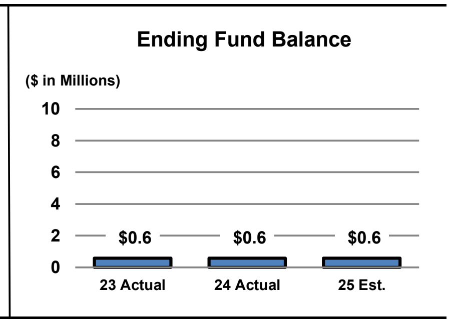
Auto License

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)

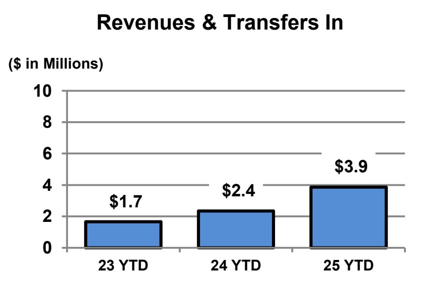
For the month ending September 30, 2025, with comparative actuals ending September 30, 2024

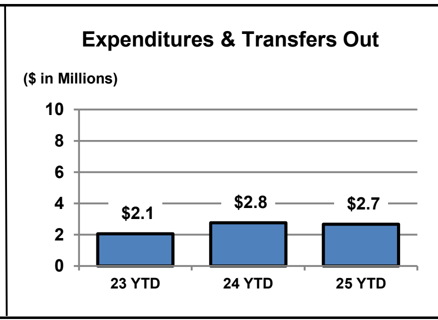
	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	35,350	30,348	30,348	39,025	40,411	10,063
Charges for Services	3,824,937	4,975,189	4,975,189	4,011,750	5,038,468	63,279
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(634)	(15,385)	80,506	9,016	13,725	(66,781)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	74,047	61,515	61,515	112,633	149,585	88,069
Transfers In & Other Proceeds	-	606,165	606,165	-	972,762	366,597
Total Revenues & Transfers In	**3,933,700**	**5,657,833**	**5,753,724**	**4,172,424**	**6,214,951**	**461,228**
Expenditures & Transfers Out						
Personnel	$ 3,202,692	$ 4,971,230	$ 4,971,230	$ 3,166,004	$ 4,337,040	$ (634,190)
Contractuals	1,019,997	1,507,005	1,900,774	1,119,007	1,818,744	(82,030)
Debt Service	-	-	-	-	-	-
Commodities	69,539	72,500	88,731	55,572	59,168	(29,563)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	**4,292,227**	**6,550,735**	**6,960,735**	**4,340,583**	**6,214,952**	**(745,783)**
Net Change in Fund Balance	**(358,527)**	**(892,902)**	**(1,207,011)**	**(168,159)**	**-**	**(284,556)**
Actual Beginning Fund Balance	**587,026**	**587,027**	**587,027**	**587,027**	**587,027**	**-**
Ending Fund Balance	**$ 228,499**	**$ (305,875)**	**$ (619,984)**	**$ 418,868**	**$ 587,027**	**$ (284,556)**

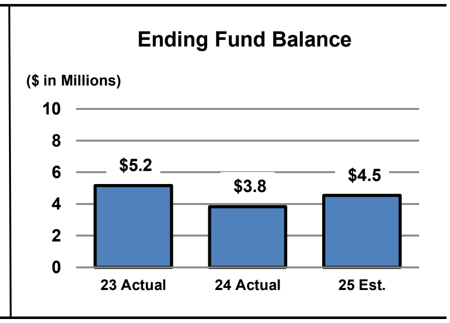
SCDDO Grants

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

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







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

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

	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	2,132,823	3,100,612	3,631,549	3,527,516	3,593,943	(37,606)
Charges for Services	174,300	255,600	255,600	307,500	540,600	285,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	29,683	-	-	(20,075)	19,465	19,465
Reimbursements	14,439	22,500	22,500	46,331	53,366	30,866
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	**2,351,245**	**3,378,712**	**3,909,649**	**3,861,271**	**4,207,374**	**297,725**
Expenditures & Transfers Out						
Personnel	$ 1,319,561	$ 2,023,809	$ 1,912,809	$ 1,332,481	$ 1,823,996	$ (88,813)
Contractuals	1,417,755	1,781,821	2,290,758	1,300,731	1,638,412	(652,345)
Debt Service	-	-	-	-	-	-
Commodities	26,101	32,700	54,700	31,518	34,164	(20,536)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	**2,763,417**	**3,838,330**	**4,258,267**	**2,664,730**	**3,496,573**	**(761,694)**
Net Change in Fund Balance	**(412,173)**	**(459,618)**	**(348,618)**	**1,196,541**	**710,801**	**(463,969)**
Actual Beginning Fund Balance	**5,158,698**	**3,830,034**	**3,830,034**	**3,830,034**	**3,830,034**	**-**
Ending Fund Balance	**$ 4,746,525**	**$ 3,370,416**	**$ 3,481,416**	**$ 5,026,575**	**$ 4,540,835**	**$ (463,969)**

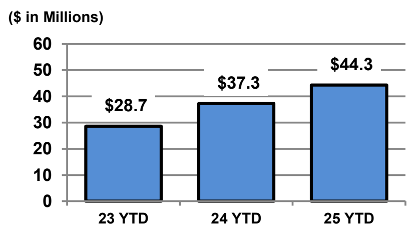
COMCARE Grants

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.

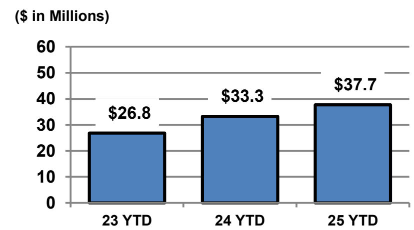
In 2022, COMCARE was designated as a Certified Community Behavioral Health Clinic (CCBHC), a new provider type in Medicaid, which is designed to provide a comprehensive range of mental health and substance use disorder services to vulnerable individuals. In return, COMCARE will receive an enhanced Medicaid 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.

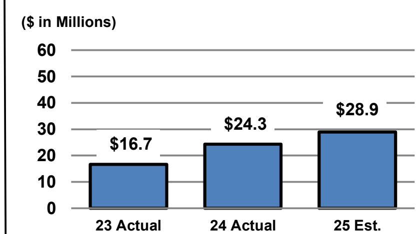
Revenues & Transfers In



Expenditures & Transfers Out



Ending Fund Balance



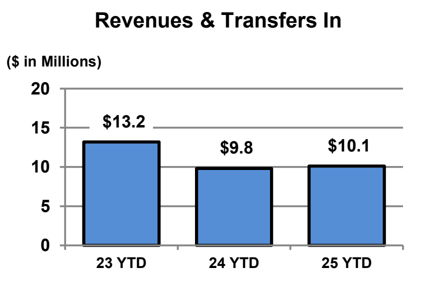
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

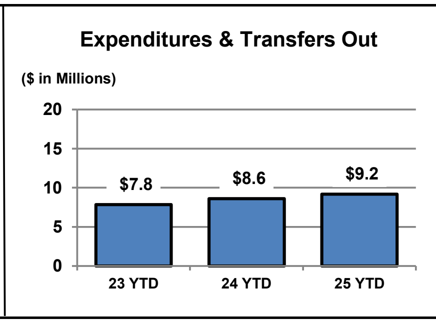
For the month ending September 30, 2025, with comparative actuals ending September 30, 2024

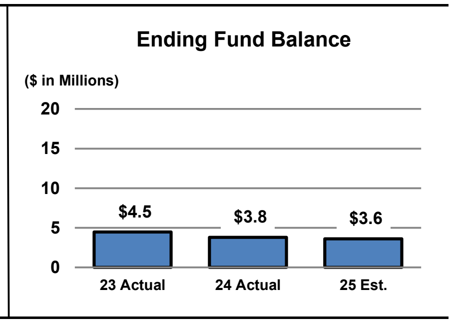
	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	11,013,780	15,518,421	20,107,950	12,899,107	15,839,246	(4,268,704)
Charges for Services	26,255,122	38,909,027	38,909,027	31,418,324	36,050,715	(2,858,312)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	15,920	8,675	8,820	1,145	11,079	2,259
Reimbursements	22,851	13,800	13,800	15,970	27,676	13,876
Use of Money & Property	(2,275)	10,000	10,000	7,441	9,921	(79)
Transfers In & Other Proceeds	-	132,393	132,393	-	132,393	-
Total Revenues & Transfers In	**37,305,399**	**54,592,316**	**59,181,990**	**44,341,986**	**52,071,030**	**(7,110,960)**
Expenditures & Transfers Out						
Personnel	$ 24,282,203	$ 42,693,052	$ 45,828,493	$ 26,239,787	$ 35,663,962	$ (10,164,531)
Contractuals	8,202,602	14,559,329	15,746,867	10,927,165	11,243,870	(4,502,997)
Debt Service	-	-	-	-	-	-
Commodities	775,352	844,775	1,043,178	546,008	559,003	(484,175)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	9,711	9,711
Total Expenditures & Transfers Out	**33,260,157**	**58,097,156**	**62,618,538**	**37,712,960**	**47,476,547**	**(15,141,992)**
Net Change in Fund Balance	**4,045,241**	**(3,504,840)**	**(3,436,548)**	**6,629,026**	**4,594,483**	**(22,252,952)**
Actual Beginning Fund Balance	**16,678,410**	**24,289,130**	**24,289,130**	**24,289,130**	**24,289,130**	**-**
Ending Fund Balance	**$ 20,723,651**	**$ 20,784,290**	**$ 20,852,582**	**$ 30,918,156**	**$ 28,883,613**	**$ (22,252,952)**

Corrections Grants

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







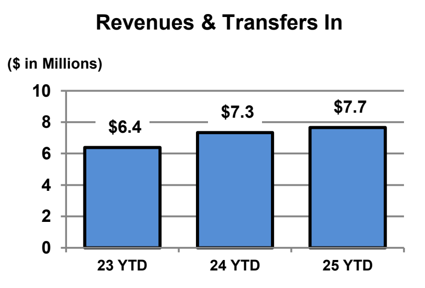
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

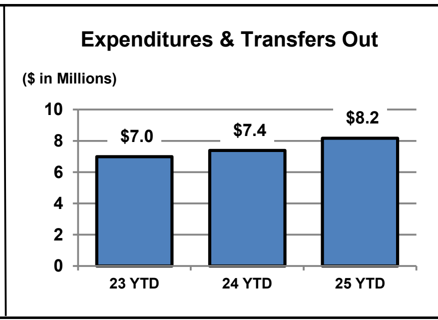
For the month ending September 30, 2025, with comparative actuals ending September 30, 2024

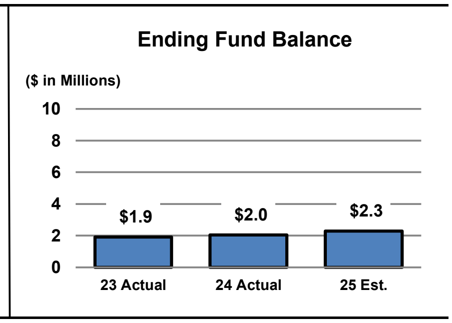
	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	9,539,050	11,732,174	12,542,728	9,749,948	12,279,386	(263,342)
Charges for Services	258,698	859,815	859,815	335,989	369,926	(489,889)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	18,326	29,729	29,729	29,006	29,902	173
Reimbursements	5,473	10,888	10,888	168	8,228	(2,659)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	992,000	992,000	-	-	(992,000)
Total Revenues & Transfers In	**9,821,547**	**13,624,606**	**14,435,160**	**10,115,112**	**12,687,442**	**(1,747,717)**
Expenditures & Transfers Out						
Personnel	$ 7,106,772	$ 12,134,043	$ 12,207,460	$ 7,809,981	$ 10,584,061	$ (1,623,399)
Contractuals	1,209,352	1,776,861	2,497,148	1,234,828	2,052,997	(444,151)
Debt Service	-	-	-	-	-	-
Commodities	276,837	267,500	284,350	126,866	244,728	(39,622)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	**8,592,961**	**14,178,404**	**14,988,958**	**9,171,675**	**12,881,785**	**(2,107,173)**
Net Change in Fund Balance	**1,228,586**	**(553,798)**	**(553,798)**	**943,437**	**(194,343)**	**(3,854,890)**
Actual Beginning Fund Balance	**4,476,574**	**3,794,779**	**3,794,779**	**3,794,779**	**3,794,779**	**-**
Ending Fund Balance	**$ 5,705,160**	**$ 3,240,981**	**$ 3,240,981**	**$ 4,738,216**	**$ 3,600,436**	**$ (3,854,890)**

Aging Grants

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







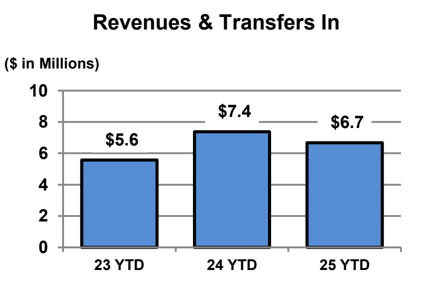
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

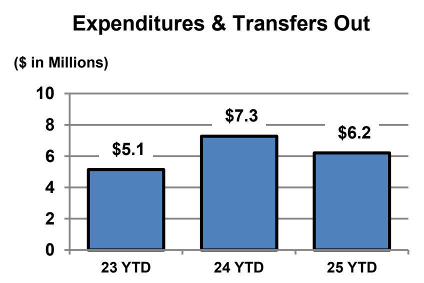
For the month ending September 30, 2025, with comparative actuals ending September 30, 2024

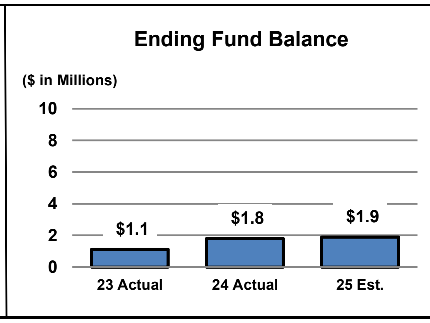
	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	6,594,374	9,360,290	9,977,148	6,902,412	8,160,375	(1,816,773)
Charges for Services	716,406	902,590	902,590	763,888	769,927	(132,663)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	27,328	12,500	12,500	2,612	27,115	14,615
Reimbursements	-	-	-	760	782	782
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	417,130	433,630	-	316,924	(116,706)
Total Revenues & Transfers In	**7,338,108**	**10,692,510**	**11,325,868**	**7,669,673**	**9,275,123**	**(2,050,746)**
Expenditures & Transfers Out						
Personnel	$ 1,976,163	$ 3,732,763	$ 3,424,924	$ 1,913,437	$ 2,579,016	$ (845,908)
Contractuals	5,383,742	7,263,768	7,782,621	5,858,126	6,031,904	(1,750,717)
Debt Service	-	-	-	-	-	-
Commodities	25,186	155,383	363,776	326,571	334,441	(29,335)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	82,500	73,390	73,398	(9,102)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	**7,385,091**	**11,151,914**	**11,653,821**	**8,171,524**	**9,018,759**	**(2,635,062)**
Net Change in Fund Balance	**(46,984)**	**(459,404)**	**(327,953)**	**(501,851)**	**256,363**	**(4,685,808)**
Actual Beginning Fund Balance	**1,909,930**	**2,041,156**	**2,041,156**	**2,041,156**	**2,041,156**	**-**
Ending Fund Balance	**$ 1,862,946**	**$ 1,581,752**	**$ 1,713,203**	**$ 1,539,305**	**$ 2,297,519**	**$ (4,685,808)**

Health Grants

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







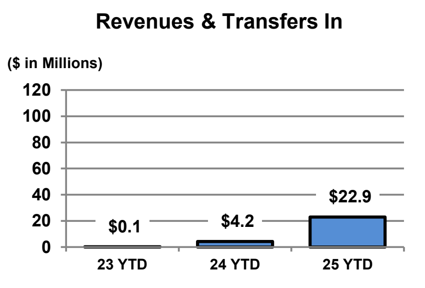
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

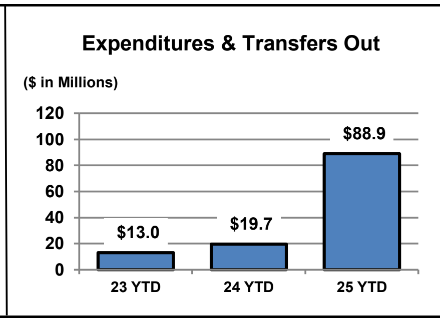
For the month ending September 30, 2025, with comparative actuals ending September 30, 2024

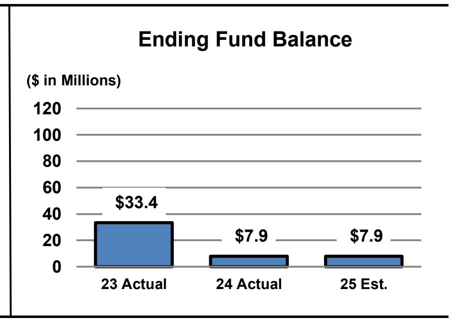
	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	7,102,820	9,003,995	9,893,995	5,978,013	6,259,744	(3,634,252)
Charges for Services	233,863	498,496	498,496	250,425	265,052	(233,444)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	639	814	814	558	691	(123)
Reimbursements	31,317	25,333	25,333	39,703	47,794	22,461
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	1,020,629	1,020,629	402,989	894,725	(125,904)
Total Revenues & Transfers In	**7,368,638**	**10,549,268**	**11,439,268**	**6,671,688**	**7,468,005**	**(3,971,262)**
Expenditures & Transfers Out						
Personnel	$ 4,802,539	$ 9,175,259	$ 9,533,033	$ 4,173,724	$ 5,131,131	$ (4,401,902)
Contractuals	1,022,591	1,711,604	2,245,528	1,408,515	1,490,528	(755,000)
Debt Service	-	-	-	-	-	-
Commodities	374,357	768,906	767,208	510,579	632,124	(135,083)
Capital Improvements	957,947	-	-	-	-	-
Capital Outlay	109,200	-	-	-	-	-
Transfers Out	-	125,904	125,904	110,156	124,217	(1,687)
Total Expenditures & Transfers Out	**7,266,634**	**11,781,673**	**12,671,673**	**6,202,974**	**7,378,001**	**(5,293,672)**
Net Change in Fund Balance	**102,005**	**(1,232,406)**	**(1,232,406)**	**468,714**	**90,005**	**(9,264,935)**
Actual Beginning Fund Balance	**1,124,420**	**1,800,923**	**1,800,923**	**1,800,923**	**1,800,923**	**-**
Ending Fund Balance	**$ 1,226,425**	**$ 568,517**	**$ 568,517**	**$ 2,269,637**	**$ 1,890,928**	**$ (9,264,935)**

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.







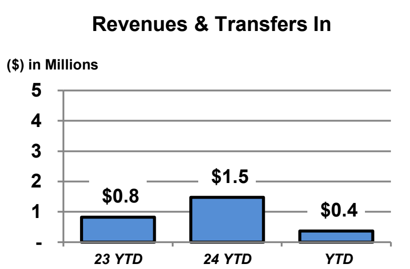
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

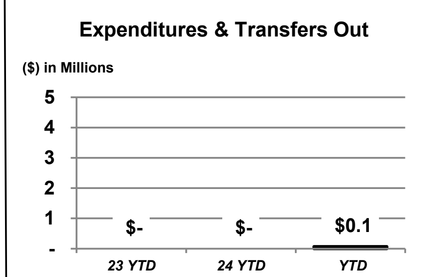
For the month ending September 30, 2025, with comparative actuals ending September 30, 2024

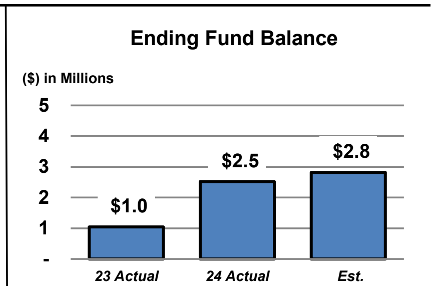
	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	4,169,122	-	440,604	22,904,718	90,187,011	89,746,406
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	4,169,122	-	440,604	22,904,718	90,187,011	89,746,406
Expenditures & Tranfers Out						
Personnel	$ 2,495,041	$ -	$ -	$ -	$ -	$ -
Contractuals	2,416,694	-	54,438	36,238	54,438	-
Debt Service	-	-	-	-	-	-
Commodities	1,020,432	-	380	380	380	-
Capital Improvements	6,758,362	-	90,132,193	88,824,556	90,132,193	1
Capital Outlay	-	-	-	-	-	-
Transfers Out	7,000,000	-	-	-	-	-
Total Expenditures & Transfers Out	19,690,530	-	90,187,010	88,861,174	90,187,011	1
Net Change in Fund Balance	(15,521,408)	-	(89,746,406)	(65,956,455)	-	89,746,407
Actual Beginning Fund Balance	33,439,309	7,855,416	7,855,416	7,855,416	7,855,416	-
Ending Fund Balance	$ 17,917,901	$ 7,855,416	$ (81,890,990)	$ (58,101,039)	$ 7,855,416	$ 89,746,407

Municipalities Fight Addiction

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







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

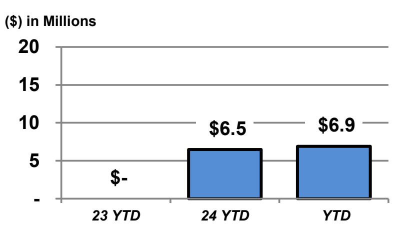
For the month ending September 30, 2025, with comparative actuals ending September 30, 2024

	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	1,474,127	-	-	372,379	372,379	372,379
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	**1,474,127**	**-**	**-**	**372,379**	**372,379**	**372,379**
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	**1,474,127**	**-**	**(66,555)**	**305,824**	**305,824**	**372,379**
Actual Beginning Fund Balance	**1,040,386**	**2,514,513**	**2,514,513**	**2,514,513**	**2,514,513**	**-**
Ending Fund Balance	**$ 2,514,513**	**$ 2,514,513**	**$ 2,447,958**	**$ 2,820,337**	**$ 2,820,337**	**$ 372,379**

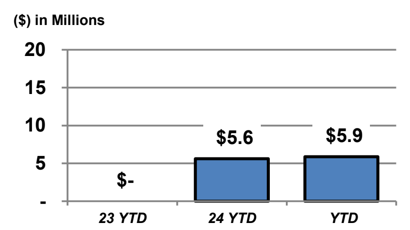
Code Inspection & Enforcement

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.

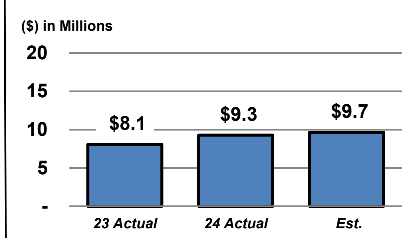
Revenues & Transfers In



Expenditures & Transfers Out



Ending Fund Balance



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

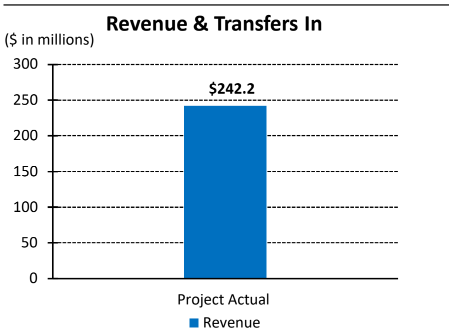
For the month ending September 30, 2025, with comparative actuals ending September 30, 2024

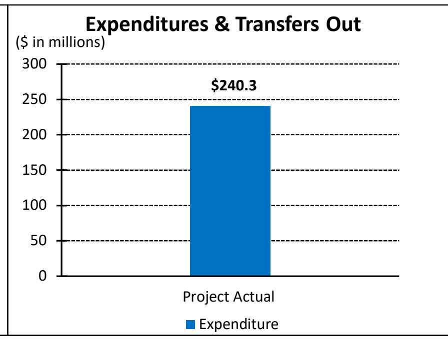
	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	6,406,111	8,365,648	8,365,648	6,669,514	9,212,635	846,988
Intergovernmental	-	-	-	-	-	-
Charges for Services	84,726	111,094	111,094	228,612	236,412	125,319
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	97	922	922	3,924	4,201	3,279
Reimbursements	-	-	-	-	1,892	1,892
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	**6,490,934**	**8,477,663**	**8,477,663**	**6,902,050**	**9,455,141**	**977,478**
Expenditures & Transfers Out						
Personnel	$ 2,684,600	$ 4,541,882	$ 4,541,882	$ 2,989,578	$ 4,133,896	$ (407,986)
Contractuals	2,884,295	5,433,090	5,433,090	2,819,502	4,760,999	(672,091)
Debt Service	-	-	-	-	-	-
Commodities	37,498	89,200	89,200	49,827	82,822	(6,378)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	82,919	82,919	-	82,919	-
Total Expenditures & Transfers Out	**5,606,393**	**10,147,091**	**10,147,091**	**5,858,907**	**9,060,636**	**(1,086,455)**
Net Change in Fund Balance	**884,541**	**(1,669,427)**	**(1,669,427)**	**1,043,143**	**394,505**	**(108,977)**
Actual Beginning Fund Balance	**8,082,460**	**9,265,023**	**9,265,023**	**9,265,023**	**9,265,023**	**-**
Ending Fund Balance	**$ 8,967,001**	**$ 7,595,596**	**$ 7,595,596**	**$ 10,308,166**	**$ 9,659,528**	**$ (108,977)**

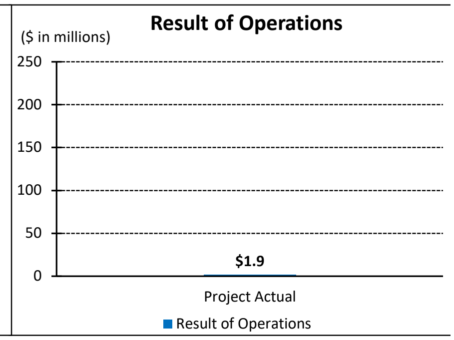
INTRUST Bank Arena - Subfund

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)

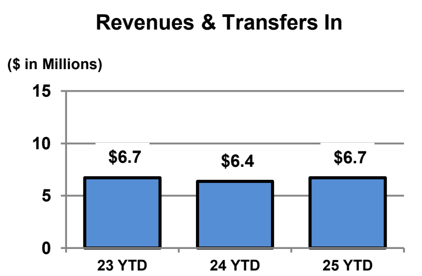
	Total Project				
	Budget				
	Original	Revised	FY '05-FY '24 Amounts	FY 2025 Amounts	Total Amounts
Revenues & transfers in					
Local retail sales & use tax	$ 184,528,042	$ 205,500,000	$ 206,537,905	$ -	$ 206,537,905
Intergovernmental revenue	$ -	$ -	$ 10,000,000	$ -	$ 10,000,000
Charges for service	-		14,495,677	617,458	$ 15,113,135
Miscellaneous	-	-	857,579	99,179	$ 956,758
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	910,522	243,085,348
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/Showers	-	181,032	181,032	-	$ 181,032
Kansas Pavilions - Paving	-	402,791	402,791	-	$ 402,791
Arena Operations	-	3,300,933	16,687,181	522,816	$ 17,209,997
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	$ 1,327,978
Arena Capital Improvements	-	1,043,409	23,218,464	1,378,467	$ 24,596,931
Total expenditures & transfers out	184,528,042	211,408,448	240,315,492	1,901,283	242,216,775
Ending fund balance			**$ 1,859,334**		**$ 868,573**

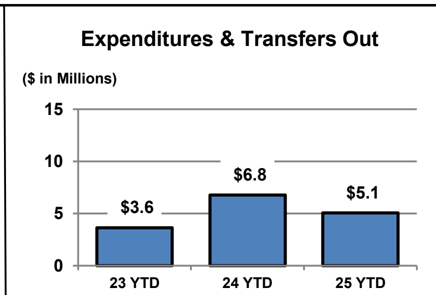
Fleet Management

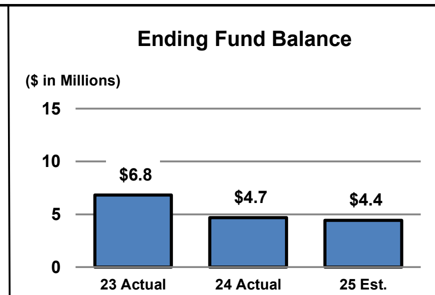
Fleet Management is responsible for maintaining, repairing, fueling, and replacing the County's fleet, which consists of 698 vehicles and related equipment. Revenues are primarily generated from internal service charges collected from County departments who utilize services. Vehicle replacement revenues, 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 September 30, 2025, with comparative actuals ending September 30, 2024

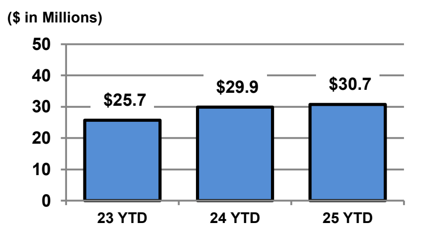
	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	6,166,426	8,967,908	8,967,908	6,547,076	8,493,498	(474,409)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	162,644	286,475	286,475	133,192	197,227	(89,248)
Reimbursements	34,635	46,653	46,653	34,990	46,641	(12)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	**6,363,704**	**9,301,035**	**9,301,035**	**6,715,258**	**8,737,366**	**(563,669)**
Expenditures & Transfers Out						
Personnel	$ 919,908	$ 1,357,790	$ 1,357,789	$ 979,790	$ 1,344,389	$ (13,400)
Contractuals	578,576	866,777	1,005,354	769,260	823,178	(182,176)
Debt Service	-	-	-	-	-	-
Commodities	3,042,071	3,957,000	3,938,314	3,009,138	3,450,203	(488,110)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	2,221,567	6,184,102	6,064,211	299,012	3,347,656	(2,716,556)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	**6,762,122**	**12,365,669**	**12,365,668**	**5,057,200**	**8,965,426**	**(3,400,243)**
Net Change in Fund Balance	**(398,418)**	**(3,064,633)**	**(3,064,633)**	**1,658,057**	**(228,059)**	**(3,963,912)**
Actual Beginning Fund Balance	**6,832,622**	**4,666,163**	**4,666,163**	**4,666,163**	**4,666,163**	**-**
Ending Fund Balance	**$ 6,434,204**	**$ 1,601,530**	**$ 1,601,530**	**$ 6,324,220**	**$ 4,438,104**	**$ (3,963,912)**

Health/Dental Insurance Fund

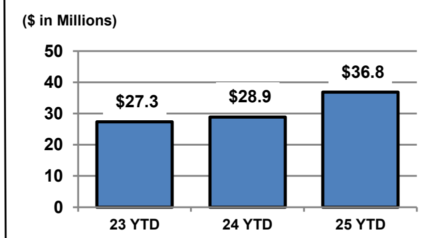
The Health and Life Fund was established to account for the costs associated with Sedgwick County's employee health benefit plans and is supported by premiums charged to departmental budgets and employees.

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.

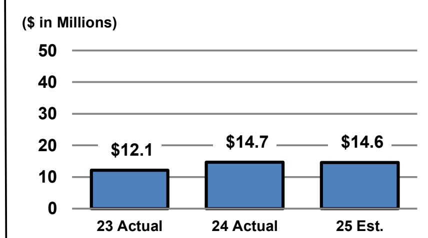
Revenues & Transfers In



Expenditures & Transfers Out



Ending Fund Balance



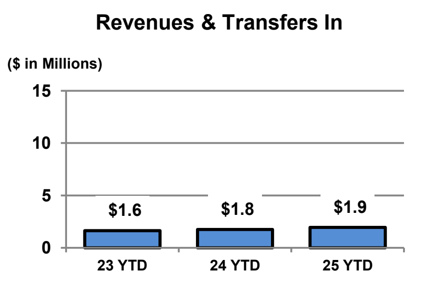
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

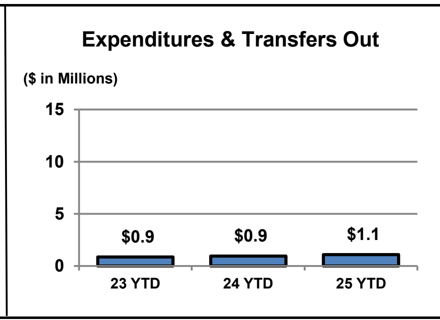
For the month ending September 30, 2025, with comparative actuals ending September 30, 2024

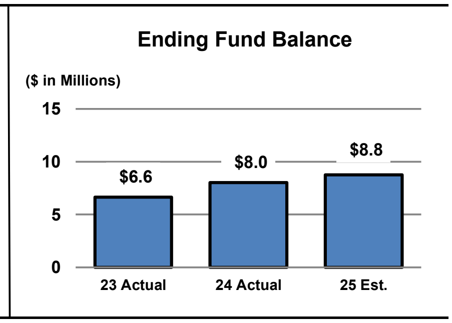
	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	27,278,943	42,505,713	42,505,713	27,893,336	39,719,491	(2,786,222)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	2,576,792	2,776,150	2,776,150	2,819,381	2,924,031	147,880
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	686,768	686,768	-	-	(686,768)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	**29,855,736**	**45,968,631**	**45,968,631**	**30,712,717**	**42,643,522**	**(3,325,109)**
Expenditures & Transfers Out						
Personnel	$ 108,849	$ 302,776	$ 302,776	$ 141,204	$ 268,900	$ (33,876)
Contractuals	28,773,433	42,930,371	42,930,371	36,676,275	42,483,317	(447,054)
Debt Service	-	-	-	-	-	-
Commodities	-	60,500	60,500	-	-	(60,500)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	**28,882,282**	**43,293,648**	**43,293,648**	**36,817,479**	**42,752,217**	**(541,430)**
Net Change in Fund Balance	**973,453**	**2,674,984**	**2,674,984**	**(6,104,762)**	**(108,696)**	**(3,866,540)**
Actual Beginning Fund Balance	**12,128,869**	**14,703,990**	**14,703,990**	**14,703,990**	**14,703,990**	**-**
Ending Fund Balance	**$ 13,102,322**	**$ 17,378,974**	**$ 17,378,974**	**$ 8,599,228**	**$ 14,595,294**	**$ (3,866,540)**

Workers' Compensation

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







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

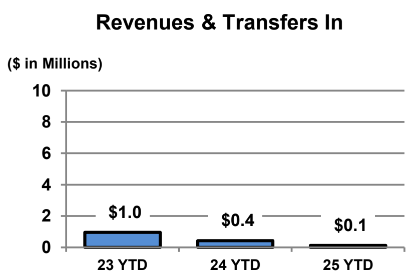
For the month ending September 30, 2025, with comparative actuals ending September 30, 2024

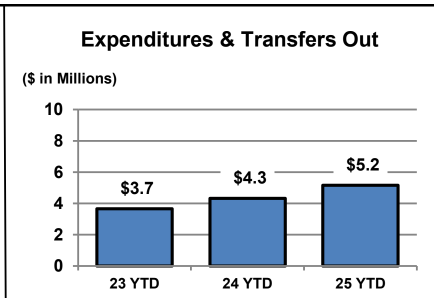
	2024 YTD	2025 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,748,283	2,000,000	2,000,000	1,881,040	2,162,507	162,507
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	2,217	-	-	957	4,434	4,434
Reimbursements	203	15,000	15,000	59,565	62,301	47,301
Use of Money & Property	-	302,371	302,371	-	-	(302,371)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	**1,750,704**	**2,317,371**	**2,317,371**	**1,941,562**	**2,229,242**	**(88,129)**
Expenditures & Transfers Out						
Personnel	$ 120,656	$ 312,319	$ 312,319	$ 221,551	$ 251,181	$ (61,138)
Contractuals	783,346	1,882,030	1,832,030	822,491	1,192,613	(639,417)
Debt Service	-	-	-	-	-	-
Commodities	34,143	-	50,000	43,628	52,715	2,715
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	**938,145**	**2,194,349**	**2,194,349**	**1,087,669**	**1,496,509**	**(697,840)**
Net Change in Fund Balance	**812,558**	**123,021**	**123,021**	**853,892**	**732,733**	**(785,969)**
Actual Beginning Fund Balance	**6,639,529**	**8,022,104**	**8,022,104**	**8,022,104**	**8,022,104**	**-**
Ending Fund Balance	**$ 7,452,087**	**$ 8,145,125**	**$ 8,145,125**	**$ 8,875,996**	**$ 8,754,837**	**$ (785,969)**

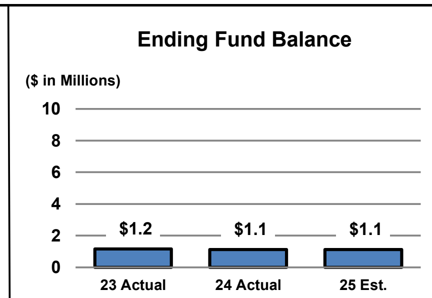
Risk Management

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

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







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

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

	2024 YTD	2025 YTD				
	YTD Actual Amounts	Annual Budgeted Amounts: Adopted	Annual Budgeted Amounts: Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2025	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	123	-	-	33,185	35,151	35,151
Reimbursements	423,322	200,000	200,000	88,360	400,152	200,152
Use of Money & Property	-	9,144	9,144	-	-	(9,144)
Transfers In & Other Proceeds	-	-	-	-	5,225,915	5,225,915
Total Revenues & Transfers In	**423,446**	**209,144**	**209,144**	**121,545**	**5,661,218**	**5,452,075**
Expenditures & Transfers Out						
Personnel	$ 204,152	$ 409,352	$ 409,352	$ 267,049	$ 368,123	$ (41,229)
Contractuals	4,116,037	5,086,295	6,086,295	4,877,515	5,270,875	(815,420)
Debt Service	-	-	-	-	-	-
Commodities	9,646	20,435	20,435	15,908	22,221	1,786
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	**4,329,835**	**5,516,082**	**6,516,082**	**5,160,472**	**5,661,218**	**(854,864)**
Net Change in Fund Balance	**(3,906,389)**	**(5,306,938)**	**(6,306,938)**	**(5,038,927)**	**-**	**4,597,211**
Actual Beginning Fund Balance	**1,164,873**	**1,122,574**	**1,122,574**	**1,122,574**	**1,122,574**	**-**
Ending Fund Balance	**$ (2,741,516)**	**$ (4,184,364)**	**$ (5,184,364)**	**$ (3,916,353)**	**$ 1,122,574**	**$ 4,597,211**

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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 $12.5 million committed and $30.6 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 $31.3 million with $12.6 million committed and $18.7 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 $19.6 million with $6.6 million committed and $13.0 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 $24.4 million with $12.4 million committed and $12.0 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 $169.8 million with $112.8 million committed and $57.0 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**	**-**	**-**	
2017									
Facility									
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	5,878,980	5,878,980	-	-	12/31/2017
		Annual Total		**5,500,000**	**5,878,980**	**5,878,980**	**-**	**-**	
2019									
Facility									
93001-230	County Administration Building	Property Acquisition Planning	Cash	-	43,080,579	12,528,094	30,552,484	12,324,168	TBD
		Annual Total		**-**	**43,080,579**	**12,528,094**	**30,552,484**	**12,324,168**	

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	Completed	LST	-	115,000	110,550	4,450	-	08/29/2025
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	09/01/2026
		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	-	19,781,666	6,404,121	13,377,545	512,526	12/30/2026
31002-230	COMCARE Peer Housing	Not Started	Bond	-	599,607	-	599,607	-	12/30/2026
38001-230	Health Deparment 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	1,896,983	28,415	1,039,026	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	-	2,064,795	2,064,795	-	-	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	545,310	57,964	304,065	06/01/2026
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/LST	-	413,000	196,735	216,265	-	07/31/2023
		Annual Total		**-**	**31,305,616**	**12,618,998**	**18,686,618**	**1,945,290**	

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	21,305	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	6,525	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	-	224,511	224,511	-	-	05/24/2024
51002-230	West Red Brick Restroom at LAP	Completed	Cash	-	395,295	395,295	-	360,843	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	-	102,310	102,310	-	10,751	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	Completed	LST	-	405,000	228,855	176,145	54,475	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		**-**	**19,595,715**	**6,565,628**	**13,030,087**	**454,299**	

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	Not Started	Cash	-	1,838,995	176,736	1,662,259	1,930	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	379,696	49,346	356,611	06/03/2025
91020-230	Main Courthouse Annex Remodel	Construction	Cash	-	1,369,104	1,169,188	199,916	897,117	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	6,089,019	224,623	2,638,096	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	Construction	Bond	-	1,192,000	76,713	1,115,287	23,322	12/01/2025
21021-230	Four Oaks Addition Benefit District	Construction	Bond	-	600,000	483,907	116,093	95,831	10/01/2025
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 Shldrs from 53rd to 69th N	Completed	LST	-	1,575,000	1,146,120	428,880	858,233	08/29/2025
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 Ninnescah	Completed	LST	-	500,000	339,245	160,755	338,921	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
		Annual Total		**-**	**24,405,966**	**12,423,399**	**11,982,567**	**5,329,627**	

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	Construction	Cash	-	247,507	148,333	99,174	130,568	12/30/2025
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	110,000	2,306,583	2,305,929	654	657,067	TBD
17008-230	ADF Domestic Water Heater Replacement	Design	Cash	-	1,479,848	8,125	1,471,723	-	12/30/2026
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	314,500	12/31/2027
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	701,731	830,012	178,710	TBD
91019-230	MCH & HCH Public Elevator Upgrades	Construction	Cash	-	1,016,764	935,590	81,174	350,672	12/30/2026
91022-230	Annex Boiler/Water Heater/Storage Tank	Design	Cash	-	200,416	12,339	188,077	839	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	41,594	1,090,886	-	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	3,768,221	1,969,653	565,814	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
21024-230	R: Meadowlake Beach BD Ph 1	Design	Bond	-	902,000	-	902,000	-	04/01/2026
21025-230	R: Meadowlake Beach BD Ph 2	Design	Bond	-	722,000	-	722,000	-	TBD
21026-230	R: Meadowlake Beach BD Ph Entrance Pvng	Design	Bond	-	347,000	-	347,000	-	04/01/2026
21405-231	R384: Oliver Hawk Signal, 31st S & MacAr	Design	LST	-	225,000	-	225,000	-	05/01/2026
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	-	48,990	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	-	50,400	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	132,000	12/31/2028
21444-231	R358 Maple Bike Path frm 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	190,683	2,609,317	84,881	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

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2025									
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	4,308,703	441,297	328,812	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	19,916,667	96,635,967	86,094,708	10,541,260	4,777,698	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	400,000	1,956,277	887,292	1,068,985	-	TBD
21534-231	R326 S Area Pkwy System ARC 95	Ongoing	LST	500,000	700,000	560,051	139,949	79,479	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 Nort	Design	LST	-	125,000	95,000	30,000	26,600	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	-	16,500	04/15/2028
21413-231	B524 199th West btwn 95th & 103rd South	Design	LST	-	75,000	74,000	1,000	30,600	12/31/2027
21414-231	B522 383st West btwn 23rd & 31st South	Design	LST	-	100,000	87,000	13,000	21,000	12/31/2028
21415-231	B519 47 South btwn Webb & Greenwich	Design	LST	-	100,000	100,000	-	28,276	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	110,223	239,777	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	Construction	Bond	-	986,000	929,503	56,497	16,573	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	56,677	06/01/2026
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Ongoing	LST	200,000	450,000	147,819	302,181	536	TBD
		Annual Total		**22,957,635**	**169,838,320**	**112,803,384**	**57,034,937**	**8,946,102**	
		Total All Years		**30,679,957**	**305,800,547**	**171,300,597**	**134,499,949**	**33,436,486**	

Fund	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
Summary Total by Fund						
Sales Tx Road/Bridge	Bond	-	10,841,000	3,092,797	7,748,203	110,467
Sales Tx Road/Bridge	Bond/LST	-	413,000	196,735	216,265	-
Sales Tx Road/Bridge	LST	22,377,667	127,555,137	104,073,695	23,481,442	7,771,670
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	-	75,271,499	18,545,050	56,726,449	2,400,248
Capital Improvements	Cash	8,302,290	87,108,087	41,647,709	45,460,378	20,909,186
Capital Improvements	Other	37,784	8,061,426	7,178,242	883,185	2,638,096
Total All Funds		**$ 30,717,741**	**$ 350,174,044**	**$ 215,659,095**	**$ 134,514,949**	**$ 33,829,667**

Summary Total by Project Type					
Bridges	400,000	10,288,495	6,236,854	4,051,641	597,603
Drainage	500,000	5,737,874	3,768,221	1,969,653	565,814
Facility	7,840,074	189,209,033	98,584,854	90,624,179	25,262,563
Roads	21,977,667	144,938,642	107,069,165	37,869,477	7,403,687
Total All Project Types	**$ 30,717,741**	**$ 350,174,044**	**$ 215,659,095**	**$ 134,514,949**	**$ 33,829,667**

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* (page 64) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 66 and 67) 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 70-89 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 68 and 69). The County has two Enterprise Funds which are the Arena Fund and the Code Inspection & Enforcement Fund. The funds are reported on the same basis as business-type activities. Internal Service Funds are used to accumulate and allocate costs internally among the County's various functions. The County uses Internal Service Funds to account for its fleet of vehicles, insurance, workers' compensation and risk management activities. All Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

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

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

- Fund balances for the governmental funds totaled $426 million, an increase of $97 million from September 30, 2024. The following table depicts the financial position at September 30, 2025 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	September 30, 2025 Fund Balance	Change in Fund Balance
General	$ 166,428,969	$ 66,503,038
Fed/State Assistance	57,968,038	12,330,718
Public Building Commission	41,092,827	(579,544)
Debt Service	6,514,307	-408,494
Debt Proceeds	18,724,167	515,161
Other	134,861,987	18,989,976
Totals	**$ 425,590,295**	**$ 97,350,855**

- Governmental funds revenues were $448 million for the period ending September 30, 2025, an increase of $9 million compared to September 30, 2024. Property tax revenue increased $14 million. Charges for services increased $9 million. Investment revenue increased $1 million from September 30, 2024. Sales tax revenue increased $1 million from September 30, 2024. Intergovernmental revenue decreased $15 million from September 30, 2024

- Governmental funds expenditures were $364 million as of September 30, 2025, an increase of $41 million from September 30, 2024. General government expenditures increased $22 million. Public safety expenditures increased $12 million. Health and Welfare expenditures increased $3 million, and Debt Service increased $2 million from September 30, 2024. Capital outlay expenditures decreased $2 million. Culture and Recreation expenditures increased $3 million from September 30, 2024.

- The unrestricted fund balances of the governmental funds totaled $273 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 $0.6 million compared to September 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 $7 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 $0.5 million from September 30, 2024.

- Net position of the Arena Fund totaled nearly $123 million at September 30, 2025. Of this amount, $122 million is invested in capital assets and $1.0 million represents unrestricted net position.

- Net position of the Code Inspection & Enforcement Fund totaled $10 million at September 30, 2025. The $10 million represents unrestricted net position for this fund.

- Net position of the Internal Service Funds totaled $33 million. Of this amount, $10 million is invested in capital assets and $23 million represents unrestricted net position.

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SEDGWICK COUNTY, KANSAS

Balance Sheet

Governmental Funds

September 30, 2025

(with comparative totals for September 30, 2024)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Assets:			
Cash, including investments	$ 159,917,277	$ 61,375,321	$ 18,184
Restricted investment	-	180,680	997,975
Advance receivable		-	-
Due from other funds		-	-
Due from other agencies		-	-
Accounts receivable	5,383,935	4,067,479	-
Property tax receivable	1,733,090	-	-
Sales tax receivable	3,503,049	-	-
Interest receivable	778,176	-	-
Prepaid items	1,808,681	-	-
Notes receivable		-	40,076,668
Special assessments receivable:	-		
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	63,994	-
Total assets	$ 173,124,208	$ 65,687,474	$ 41,092,827
Liabilities:			
Accounts payable	1,060,924	7,538,755	-
Unearned revenue	-	-	-
Due to other funds		-	-
Advance payable	7,276	-	-
Due to other entities	67,527	-	-
Other liabilities	-	-	-
Total liabilities	1,135,727	7,538,755	-
Deferred Inflows of Resources:			
Deferred property tax revenue	1,733,090		
Unavailable revenue - accounts receivable	3,826,424	180,680	
Deferred lease receivable		-	-
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	5,559,514	180,680	-
Fund balances:			
Nonspendable:			
Inventories	$ -	$ 63,994	$ -
Prepaid items	1,808,681	-	-
Restricted:			
General Government		608,916	-
Debt Service	-	-	18,184
Public Safety	-	4,318,604	
Public Works		-	-
Health and Welfare	-	-	-
Culture and Recreation	-	-	-
Community Development	-	3,004,352	41,074,643
Capital Outlay	-		-
Committed:			
Public Safety	-	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	3,688,135	-
Assigned:			
General Government	33,909,175	-	-
Public Safety	-	1,564,431	-
Health and Welfare	-	44,708,112	-
Capital Outlay	-	-	-
Unassigned	130,711,113	-	-
Total fund balance	166,428,969	57,968,038	41,092,827
Total liabilities, deferred inflows of resources and fund balances	$ 173,124,210	$ 65,687,473	$ 41,092,827

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2025	2024
$ 6,514,307	$ 18,674,517	$ 133,218,327	$ 379,717,933	$ 335,169,958
-	-	-	1,178,655	1,122,075
-	-	500	500	-
-		17,734	17,734	-
-	-	187,985	187,985	5,392
-	-	3,503,049	12,954,463	8,344,427
96,361	-	-	1,829,451	1,129,782
-	-	-	3,503,049	7,066,362
-	49,650	-	827,826	845,789
-	-	-	1,808,681	1,879,897
-	-	-	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	514,005	542,927
$ 9,921,279	$ 18,724,167	$ 137,377,606	$ 445,927,561	$ 399,466,950
-	-	1,460,665	10,060,344	7,985,251
	-		-	77,623,320
-	-	779,470	779,470	779,470
-	-	-	7,276	-
-	-	87,500	155,027	115,659
-	-	2,327,635	2,327,635	-
-	-	2,327,635	13,329,752	86,503,700
96,361		187,985	2,017,436	5,013,775
			4,007,104	1,160,181
-	-	-	-	(77,623,320)
3,310,611	-	-	3,310,611	2,605,341
3,406,972	-	187,985	9,335,151	(68,844,023)
$ -	$ -	$ 450,011	$ 514,005	542,927
-	-	-	1,808,681	1,879,898
		-		
-	-	4,633,091	5,242,007	32,714,731
6,514,307	-	25,790	6,558,281	5,434,499
-	-	23,855,029	28,173,633	30,227,239
-	-	5,562,618	5,562,618	7,421,744
-	-	2,244,058	2,244,058	2,289,962
-	-	121,778	121,778	127,480
-	-	2,978,432	47,057,427	48,573,525
-	18,724,167	36,349,759	55,073,926	31,160,647
-	-	-	11,494	11,494
-	-	27,283,175	27,283,175	7,926,526
-	-	-	3,688,135	3,521,921
-	-	-	33,909,175	17,359,835
-	-	2,757,559	4,321,990	3,828,118
-	-	-	44,708,112	32,705,514
-	-	28,651,596	28,651,596	17,118,432
-	-	(779,470)	129,931,643	141,301,045
6,514,307	18,724,167	134,861,987	425,590,295	384,145,537
$ 9,921,279	$ 18,724,167	$ 137,377,607	$ 448,255,198	$ 401,805,214

SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Three Months ended September 30, 2025
(with comparative totals for the twelve months ended September 30, 2024)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Revenues			
Property taxes	181,821,990	$ -	$ -
Emergency telephone services taxes	-	-	-
Sales taxes	16,440,282	-	-
Special assessments		-	-
Other taxes	170,453	-	-
Intergovernmental	371,072	76,829,565	-
Charges for services	27,229,730	34,039,884	526,667
Uses of money and property	22,062,783	7,441	1,377,205
Fines and forfeits	40,999	421,617	-
Licenses and permits	34,466	-	-
Other	4,355,613	119,289	-
Total revenues	252,527,388	111,417,796	1,903,872
Expenditures			
Current:			
General government	37,509,805	34,997,436	-
Public safety	113,277,597	11,088,850	-
Public works	1,578,838	3,712	-
Health and welfare	9,220,330	51,661,437	-
Cultural and recreation	13,282,836	-	-
Community Development	1,062,324	1,774,245	-
Debt service:			
Principal	-	-	680,000
Interest and fiscal charges	-	-	1,803,416
Debt issuance costs	-	-	-
Capital outlay	-	-	-
Total expenditures	175,931,730	99,525,680	2,483,416
Excess (deficiency) of revenues over (under) expenditures	76,595,658	11,892,116	(579,544)
Other financing sources (uses)			
Transfers from other funds	-	585,713	-
Transfers to other funds	(10,092,620)	(147,111)	-
Premium from issuance of prior year revenue bonds	-	-	-
Premium from issuance of refunding bonds	-	-	-
Premium from issuance of general obligation bonds	-	-	-
Proceeds from sale of bonds	-	-	-
Proceeds from capital lease	-	-	-
Issuance of general obligation bonds	-	-	-
Issuance of refunding bonds	-	-	-
Payment to refunded bond	-	-	-
Issuance of general obligation bonds	-	-	-
Issuance of revenue bonds	-	-	-
Total other financing sources (uses)	(10,092,620)	438,602	-
Net change in fund balances	66,503,038	12,330,718	(579,544)
Fund balances, beginning of year	99,925,931	45,637,320	41,672,371
Fund balances, end of period	$ 166,428,969	$ 57,968,038	$ 41,092,827

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds 2025	Total Governmental Funds 2024
$ 9,926,864	$ -	$ 42,233,711	$ 233,982,565	$ 220,290,532
-	-	2,870,242	2,870,242	2,823,546
-	-	14,043,933	30,484,215	29,628,964
352,040	-	-	352,040	335,495
-	-	152,842	323,295	328,774
-	-	3,898,238	81,098,875	95,878,668
-	-	8,003,371	69,799,652	60,956,317
-	511,592	177,057	24,136,078	23,529,064
-	-	-	462,616	1,580,480
-	-	21,331	55,797	60,456
-	-	67,111	4,542,013	4,039,809
10,278,904	511,592	71,467,836	448,107,388	439,452,105
-	177,380	4,966,005	77,650,626	55,785,414
-	-	19,462,649	143,829,096	131,808,572
-	-	9,986,210	11,568,760	11,501,363
-	-	1,961,897	62,843,664	60,271,118
-	-	57,387	13,340,223	10,043,455
-	-	8,022,250	10,858,819	9,272,267
9,455,000	-	483,520	10,618,520	9,566,420
2,430,573	-	53,350	4,287,339	3,832,180
	55,200	-	55,200	-
-	-	29,422,609	29,422,609	31,135,962
11,885,573	232,580	74,415,877	364,474,856	323,216,751
(1,606,669)	279,012	(2,948,041)	83,632,532	116,235,354
1,198,175		24,586,435	26,370,323	21,166,791
-	(10,781,494)	(5,543,093)	(26,564,318)	(21,621,513)
-	-		-	-
-	-	-	-	-
-	-		-	-
-	11,017,643		11,017,643	4,055,454
-	-	2,894,675	2,894,675	-
-	-		-	-
-	-		-	-
-	-		-	527,507
-	-		-	-
-	-		-	-
1,198,175	236,149	21,938,017	13,718,323	4,128,239
(408,494)	515,161	18,989,976	97,350,855	120,363,593
6,922,801	18,209,006	115,872,011	328,239,440	263,781,944
$ 6,514,307	$ 18,724,167	$ 134,861,987	$ 425,590,295	$ 384,145,537

SEDGWICK COUNTY, KANSAS

Statement of Net Position
Proprietary Funds
September 30, 2025

	Business-type Activities Enterprise Funds			Governmental Activities
	Arena Fund	Code Inspection & Enforcement Fund	Total Enterprise Funds	Internal Service Funds
Assets				
Current assets:				
Cash, including investments	$ 748,569	$ 10,340,668	$ 11,089,237	$ 31,138,458
Accounts receivable	120,003	62	120,065	2,548
Prepaids	-	-	-	304,000
Inventories, at cost	-	-	-	299,280
Restricted assets:				
Cash, including investments		-		-
Total current assets	868,572	10,340,730	11,209,302	31,744,286
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	1,378,467	-	1,378,467	40,322,256
Less accumulated depreciation	(80,144,766)	(148,551)	(80,293,317)	(38,616,407)
Total capital assets (net of accumulated depreciation)	122,203,174	19,278	122,222,452	10,065,783
Total assets	123,071,746	$ 10,360,008	$ 133,431,754	41,970,663
Liabilities				
Current liabilities:				
Accounts payable	-	$ 1,910	$ 1,910	4,622,186
Accrued wages	-	-		-
Estimated claims costs payable	-	-	-	3,809,600
Total current liabilities	-	1,910	1,910	8,431,786
Noncurrent liabilities:				
Estimated claims costs payable	-	-	-	596,100
Total liabilities	-	1,910	1,910	9,027,886
			-	
Net position				
Investment in capital assets	122,203,174	19,278	122,222,452	10,226,377
Restricted for capital improvements and operations	-	1,910	1,910	-
Unrestricted	868,572	10,336,910	11,205,482	22,667,031
Total net position	123,071,746	10,358,098	133,429,844	32,893,408
Total liabilities and net position	$ 123,071,746	$ 10,360,008	$ 133,431,754	$ 41,921,294

SEDGWICK COUNTY, KANSAS

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

	Business-type Activities Enterprise Funds			Governmental Activities
	Arena Fund	Code Inspection & Enforcement Fund	Total Enterprise Funds	Internal Service Funds
Operating revenues:				
Charges for services	$ 295,000	$ 6,898,134	$ 7,193,134	$ 36,321,452
Other revenue	99,179	3,924	$ 103,103	3,067,478
Total operating revenues	394,179	6,902,058	7,296,237	39,388,930
Operating expenses:				
Salaries and benefits	-	2,959,074	2,959,074	1,592,410
Contractual services	522,816	2,819,403	3,342,219	5,456,629
Utilities	-	38,507	38,507	41,992
Supplies and fuel	-	48,354	48,354	2,782,808
Administrative charges	-		-	197,386
Depreciation expense	4,615,731	10,028	4,625,759	3,447,817
Claims expense	-	-	-	37,382,767
Other expense	-	-	-	170,950
Total operating expenses	5,138,547	5,875,366	11,013,913	51,072,759
Operating income (loss)	(4,744,368)	1,026,692	(3,717,676)	(11,683,829)
Nonoperating revenues:				
Gain (loss) on sale of assets	-	-	-	102,150
Total nonoperating revenues	-	-	-	102,150
Income gain (loss) before transfers	(4,744,368)	1,026,692	(3,717,676)	(11,581,679)
Transfers:				
Transfers from other funds	193,886	-	193,886	-
Change in net position	(4,550,482)	1,026,692	(3,523,790)	(11,581,679)
Net position, beginning of year	127,622,228	9,331,406	136,953,634	44,475,087
Net position, end of period	$ 123,071,746	$ 10,358,098	$ 133,429,844	$ 32,893,408

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2025
(with comparative totals for September 30, 2024)

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals 2025	Totals 2024
Assets:					
Cash, including investments	$ 43,203,957	$ 25,790	$ 89,988,580	$ 133,218,327	$ 97,311,861
Due from other agencies	-	-	500	500	-
Accounts receivable	17,734	-	-	17,734	1,640
Property tax receivable	187,985	-	-	187,985	454,103
Sales tax receivable	-	-	3,503,049	3,503,049	3,485,743
Inventories, at cost	450,011	-	-	450,011	450,011
Total assets	$ 43,859,687	$ 25,790	$ 93,492,129	$ 137,377,606	$ 101,703,358
Liabilities:					
Accounts payable	253,066	-	1,207,599	1,460,665	4,930,455
Accrued wages	-	-	-	-	779,470
Due to other funds	-	-	779,470	779,470	-
Advance payable	-	-	-	-	-
Due to other entities	87,500	-	-	87,500	82,988
Total liabilities	340,566	-	1,987,069	2,327,635	5,792,913
Deferred Inflows of Resources:					
Deferred property tax revenue	187,985	-	-	187,985	454,103
Total deferred inflows of resources	187,985	-	-	187,985	454,103
Fund balances:					
Nonspendable:					
Inventories	$ 450,011	$ -	$ -	$ 450,011	$ 450,011
Restricted:					
General Government	4,633,091	-	-	4,633,091	4,084,927
Debt Service	-	25,790	-	25,790	25,790
Public Safety	23,855,029	-	-	23,855,029	24,080,062
Public Works	5,562,618	-	-	5,562,618	7,421,744
Health and Welfare	2,244,058	-	-	2,244,058	2,289,962
Culture and Recreation	121,778	-	-	121,778	127,480
Community Development	2,978,432	-	-	2,978,432	2,861,496
Capital Outlay	-	-	36,349,759	36,349,759	27,003,442
Committed:					
Capital Outlay	-	-	27,283,175	27,283,175	7,926,526
Assigned:					
Public Works	728,561	-	-	728,561	-
Public Safety	2,757,559	-	-	2,757,559	2,845,940
Capital Outlay	-	-	28,651,596	28,651,596	17,118,432
Unassigned	-	-	(779,470)	(779,470)	(779,470)
Total fund balance	43,331,137	25,790	91,505,060	134,861,987	95,456,342
Total liabilities, deferred inflows of resources and fund balances	$ 43,859,688	$ 25,790	$ 93,492,129	$ 137,377,607	$ 101,703,358

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SEDGWICK COUNTY, KANSAS

Combining Balance Sheet

Nonmajor Governmental Funds - Special Revenue Funds

September 30, 2025

(with comparative totals for September 30, 2024)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets:				
Cash, including investments	$ 2,978,432	$ 4,209	$ 2,757,559	$ 2,118,326
Accounts receivable	-	-	-	-
Property tax receivable	119,514	-	-	22,835
Inventories, at cost	-	-	450,011	-
Total assets	$ 3,097,946	$ 4,209	$ 3,207,570	$ 2,141,161
Liabilities:				
Accounts payable	-	-	-	8,429
Due to other funds	-	-		-
Due to other entities	-	-	-	-
Total liabilities	-	-	-	8,429
Deferred Inflows of Resources:				
Deferred property tax revenue	119,514	-		22,835
Total deferred inflows of resources	119,514	-	-	22,835
Fund balances:				
Nonspendable:				
Inventories	$ -	$ -	$ 450,011	$ -
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	4,209	-	2,109,897
Culture and Recreation	-	-	-	-
Community Development	2,978,432	-	-	-
Public Works	-	-	-	-
Public Safety	-	-	2,757,559	-
Total fund balance	2,978,432	4,209	3,207,570	2,109,897
Total liabilities, deferred inflows of resources and fund balances	$ 3,097,946	$ 4,209	$ 3,207,570	$ 2,141,161

Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
$ 3,342,945	$ -	$ 3,095,525	$ 126,649	$ 6,604,918	$ 2,536,816
2,095	-	312	-	-	-
45,636	-	-	-	-	-
-	-	-	-	-	-
$ 3,390,676	$ -	$ 3,095,837	$ 126,649	$ 6,604,918	$ 2,536,816
1,872		60,327	4,871	16,559	1,119
-	-	-	-	-	-
87,500	-	-	-	-	-
89,372	-	60,327	4,871	16,559	1,119
45,636	-	-	-	-	-
45,636	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	6,588,359	2,535,697
2,527,108	-	3,035,510	-	-	-
-	-	-	-	-	-
-	-	-	121,778	-	-
-	-	-	-	-	-
728,561	-		-	-	-
-	-	-	-	-	-
3,255,669	-	3,035,510	121,778	6,588,359	2,535,697
$ 4,439,273	$ -	$ 3,095,837	$ 126,649	$ 6,604,918	$ 2,536,816

(Continued)

SEDGWICK COUNTY, KANSAS

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

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program
Assets			
Cash, including investments	$ 129,952	$ 2,607,653	$ 188,552
Accounts receivable	-	-	-
Property tax receivable	-	-	-
Inventories, at cost	-	-	-
Total assets	$ 129,952	$ 2,607,653	$ 188,552
Liabilities:			
Accounts payable	-	8,993	-
Due to other funds	-	-	-
Due to other entities	-	-	-
Total liabilities	-	8,993	-
Deferred Inflows of Resources:			
Deferred property tax revenue	-	-	-
Total deferred inflows of resources	-	-	-
Fund balances:			
Nonspendable:			
Inventories	$ -	$ -	$ -
Restricted:			
General Government	-	2,598,660	-
Public Safety	-	-	188,552
Public Works	-	-	-
Health and Welfare	129,952	-	-
Culture and Recreation	-	-	-
Community Development	-	-	-
Public Works	-	-	-
Public Safety	-	-	-
Total fund balance	129,952	2,598,660	188,552
Total liabilities, deferred inflows of resources and fund balances	$ 129,952	$ 2,607,653	$ 188,552

Prosecuting Attorney Training	Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals 2025	Totals 2024
$ 25,383	$ 2,035,223	$ 14,611,345	$ 40,470	$ 43,203,957	$ 43,968,005
-	-	15,327	-	17,734	1,640
-	-	-	-	187,985	454,103
-	-	-	-	450,011	450,011
$ 25,383	$ 2,035,223	$ 14,626,672	$ 40,470	$ 43,859,687	$ 44,873,759
-	792	150,104	-	253,066	175,046
-	-	-	-	-	-
-	-	-	-	87,500	82,988
-	792	150,104	-	340,566	258,034
-	-	-	-	187,985	454,103
-	-	-	-	187,985	454,103
$ -	$ -	$ -	$ -	$ 450,011	$ 450,011
-	2,034,431	-	-	4,633,091	4,084,927
25,383	-	14,476,568	40,470	23,855,029	24,080,062
-	-	-	-	5,562,618	7,421,744
-	-	-	-	2,244,058	2,289,962
-	-	-	-	121,778	127,480
-	-	-	-	2,978,432	2,861,496
-	-	-	-	728,561	-
-	-	-	-	2,757,559	2,845,940
25,383	2,034,431	14,476,568	40,470	43,331,137	44,161,622
$ 25,383	$ 2,035,223	$ 14,626,672	$ 40,470	$ 43,859,688	$ 44,873,759

SEDGWICK COUNTY, KANSAS

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

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge
Assets			
Cash, including investments	$ -	$ 3,240	$ 33,024,661
Due from other agencies	-	-	500
Sales tax receivable	-	-	3,503,049
Total assets	$ -	$ 3,240	$ 36,528,210
Liabilities:			
Accounts payable		-	178,451
Accrued wages	-	-	-
Due to other funds	779,470	-	-
Advance payable	-	-	-
Total liabilities	779,470	-	178,451
Fund balances:			
Restricted:			
Capital Outlay	$ -	$ -	$ 36,349,759
Committed:			
Capital Outlay	-	3,240	-
Assigned:			
Capital Outlay	-	-	-
Unassigned	(779,470)	-	-
Total fund balance	(779,470)	3,240	36,349,759
Total liabilities and fund balances	$ -	$ 3,240	$ 36,528,210

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals 2025	Totals 2024
$ 29,014	$ 28,124,071	$ 22,848,116	$ 5,959,478	$ 89,988,580	$ 53,318,066
-	-		-	500	-
-	-	-	-	3,503,049	3,485,743
$ 29,014	$ 28,124,071	$ 22,848,116	$ 5,959,478	$ 93,492,129	$ 56,803,809
-	844,136	33,012	152,000	1,207,599	4,755,409
-	-	-	-	-	-
-	-	-	-	779,470	779,470
-	-	-	-	-	-
-	844,136	33,012	152,000	1,987,069	5,534,879
$ -	$ -	$ -	$ -	$ 36,349,759	$ 27,003,442
-	27,279,935	-	-	27,283,175	7,926,526
29,014	-	22,815,104	5,807,478	28,651,596	17,118,432
-	-	-	-	(779,470)	(779,470)
29,014	27,279,935	22,815,104	5,807,478	91,505,060	51,268,930
$ 29,014	$ 28,124,071	$ 22,848,116	$ 5,959,478	$ 93,492,129	$ 56,803,809

SEDGWICK COUNTY, KANSAS

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

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals 2025	Totals 2024
Revenues					
Property taxes	$ 42,233,711	$ -	$ -	$ 42,233,711	$ 40,386,593
Emergency telephone services taxes	2,870,242	-	-	2,870,242	2,823,546
Sales taxes	-	-	14,043,933	14,043,933	14,766,794
Other taxes	152,842	-	-	152,842	149,700
Intergovernmental	3,680,749	-	217,500	3,898,249	3,838,175
Charges for services	7,983,668	-	19,703	8,003,371	7,607,689
Uses of money and property	177,057	-	-	177,057	146,286
Licenses and permits	21,331	-	-	21,331	37,205
Other	66,678	-	422	67,100	973,505
Total revenues	57,186,278	-	14,281,558	71,467,836	70,729,493
Expenditures					
Current:					
General government	4,966,005	-	-	4,966,005	4,696,065
Public safety	19,462,649	-	-	19,462,649	19,319,877
Public works	9,986,210	-	-	9,986,210	8,916,912
Health and welfare	1,961,897	-	-	1,961,897	1,881,864
Culture and recreation	57,387	-	-	57,387	46,297
Community Development	8,022,250	-	-	8,022,250	7,372,500
Debt service:					
Principal	483,520	-	-	483,520	366,420
Interest and fiscal charges	53,350	-	-	53,350	28,769
Capital outlay	-	-	29,422,609	29,422,609	31,135,962
Total expenditures	44,993,268	-	29,422,609	74,415,877	73,764,666
Excess (deficiency) of revenues over (under) expenditures	12,193,010	-	(15,141,051)	(2,948,041)	(3,035,173)
Other financing sources (uses)					
Transfers from other funds	-	-	24,586,435	24,586,435	12,953,282
Transfers to other funds	(4,280)	-	(5,538,813)	(5,543,093)	(49,329)
Extraordinary items	-	-	-	-	-
Proceeds from capital lease	-	-	2,894,675	2,894,675	527,507
Total other financing sources (uses)	(4,280)	-	21,942,297	21,938,017	13,431,460
Net change in fund balances	12,188,730	-	6,801,246	18,989,976	10,396,287
Fund balances, beginning of year	31,142,407	25,790	84,703,814	115,872,011	85,060,055
Fund balances, end of period	$ 43,331,137	$ 25,790	$ 91,505,060	$ 134,861,987	$ 95,456,342

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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 September 30, 2025

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

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	$ 10,991,182		$ -	$ 2,735,243
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	49	200
Total revenues	10,991,182	-	49	2,735,443
Expenditures				
Current:				
General government	-	-		-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	1,961,897
Culture and recreation	-	-	-	-
Community Development	8,022,250	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	8,022,250	-	-	1,961,897
Excess (deficiency) of revenues over (under) expenditures	2,968,932	-	49	773,546
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing (uses)	-	-	-	-
Net change in fund balances	2,968,932	-	49	773,546
Fund balances, beginning of year	9,500	4,209	3,207,521	1,336,351
Fund balances, end of period	$ 2,978,432	$ 4,209	$ 3,207,570	$ 2,109,897

Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
$ 4,906,297	$ -	$ -	$ -	$ -	$ -
-	-	-	-	2,870,242	-
-	-	-	56,780	-	-
3,641,724	-	-	-	-	-
-	-	2,166,079	-	-	791,461
-	-	-	-	-	-
13,624	-	407	-	-	-
34,532	-	-	-	-	-
8,596,177	-	2,166,486	56,780	2,870,242	791,461
-	-	-	-	-	-
-	-	-	-	2,073,284	760,388
8,345,646	-	1,640,564	-	-	-
		-	-	-	-
-	-	-	57,387	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,345,646	-	1,640,564	57,387	2,073,284	760,388
250,531	-	525,922	(607)	796,958	31,073
-	-	-	-	-	-
-	-	-		(3,311)	-
-	-	-	-	(3,311)	-
250,531	-	525,922	(607)	793,647	31,073
3,005,138	-	2,509,588	122,385	5,794,712	2,504,624
$ 3,255,669	$ -	$ 3,035,510	$ 121,778	$ 6,588,359	$ 2,535,697

SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)
Nonmajor Special Revenue Funds
For the Three Months ended September 30, 2025
(with comparative totals for the twelve months ended September 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	96,062	-	-	-
Intergovernmental	-	39,025	-	-
Charges for services	-	4,011,750	-	24,899
Uses of money and property	-	112,633	-	-
Licenses and permits	-	-	-	-
Other	-	9,015	-	-
Total revenues	96,062	4,172,423	-	24,899
Expenditures				
Current:				
General government	-	4,123,203	-	-
Public safety	-	-	-	40,644
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	-	4,123,203	-	40,644
Excess (deficiency) of revenues over (under) expenditures	96,062	49,220	-	(15,745)
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing (uses)	-	-	-	-
Net change in fund balances	96,062	49,220	-	(15,745)
Fund balances, beginning of year	33,890	2,549,440	188,552	41,128
Fund balances, end of period	$ 129,952	$ 2,598,660	$ 188,552	$ 25,383

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals 2025	Totals 2024
$ -	$ 23,600,989	$ -	$ 42,233,711	$ 40,386,593
-	-	-	2,870,242	2,823,546
-	-	-	152,842	149,700
-	-	-	3,680,749	3,688,175
849,722	139,757	-	7,983,668	7,607,689
56,554	7,806	64	177,057	146,286
-	7,300	-	21,331	37,205
-	22,882	-	66,678	510,021
906,276	23,778,734	64	57,186,278	55,349,215
840,112	2,690	-	4,966,005	4,696,065
-	16,588,333	-	19,462,649	19,319,877
-	-	-	9,986,210	8,916,912
-	-	-	1,961,897	1,881,864
-	-	-	57,387	46,297
-	-	-	8,022,250	7,372,500
-	483,520	-	483,520	366,420
-	53,350	-	53,350	28,769
840,112	17,127,893	-	44,993,268	42,628,704
66,164	6,650,841	64	12,193,010	12,720,511
-	-	-	-	-
-	(969)	-	(4,280)	-
-	(969)	-	(4,280)	-
66,164	6,649,872	64	12,188,730	12,720,511
1,968,267	7,826,696	40,406	31,142,407	31,441,111
$ 2,034,431	$ 14,476,568	$ 40,470	$ 43,331,137	$ 44,161,622

SEDGWICK COUNTY, KANSAS

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

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge
Revenues			
Sales taxes	$ -	$ -	$ 14,043,933
Intergovernmental	-	-	217,500
Charges for services	-	-	19,703
Other revenue		-	422
Total revenues	-	-	14,281,558
Expenditures			
Capital outlay	-	-	9,412,495
Total expenditures	-	-	9,412,495
(Deficiency) of revenues (under) expenditures	-	-	4,869,063
Other financing sources (uses)			
Transfers from other funds	-	-	4,772,790
Transfers to other funds	-	-	-
Extraordinary Item	-	-	-
Financed Purchases			
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	-	-	4,772,790
Net change in fund balances	-	-	9,641,853
Fund balances (deficits), beginning of year	(779,470)	3,240	26,707,906
Fund balances (deficits), end of period	$ (779,470)	$ 3,240	$ 36,349,759

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals 2025	Totals 2024
$ -	$ -	$ -	$ -	$ 14,043,933	$ 14,766,794
-	-	-	-	217,500	150,000
-	-	-	-	19,703	-
-	-	-	-	422	463,484
-	-	-	-	14,281,558	15,380,278
-	12,316,931	4,059,505	3,633,678	29,422,609	31,135,962
-	12,316,931	4,059,505	3,633,678	29,422,609	31,135,962
-	(12,316,931)	(4,059,505)	(3,633,678)	(15,141,051)	(15,755,684)
-	19,010,459	561,438	241,748	24,586,435	12,953,282
-	(4,735,627)	(561,438)	(241,748)	(5,538,813)	(49,329)
-	-	-	-	-	-
					-
-	-	-	2,894,675	2,894,675	527,507
-	14,274,832	-	2,894,675	21,942,297	13,431,460
-	1,957,901	(4,059,505)	(739,003)	6,801,246	(2,324,224)
29,014	25,322,034	26,874,609	6,546,481	84,703,814	53,593,154
$ 29,014	$ 27,279,935	$ 22,815,104	$ 5,807,478	$ 91,505,060	$ 51,268,930

SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position
Internal Service Funds
September 30, 2025
(with comparative totals for September 30, 2024)

	Fleet Management	Health/Dental/ Life Insurance Reserve
Assets		
Current assets:		
Cash, including investments	$ 11,911,199	$ 10,756,176
Accounts receivable	371	-
Prepaids	-	304,000
Inventories, at cost	299,280	-
Total current assets	12,210,850	11,060,176
Noncurrent assets:		
Capital assets:		
Land	40,580	-
Buildings and improvements	8,319,354	-
Machinery and equipment	40,322,256	-
Right-to-use asset-Subscriptions	-	-
Less accumulated depreciation	(38,517,582)	-
Total capital assets (net of accumulated depreciation)	10,164,608	-
Total assets	22,375,458	11,060,176
Liabilities		
Current liabilities:		-
Accounts payable	528,891	-
Estimated claims costs payable	-	2,775,000
Subscription liabilites	-	-
Total current liabilities	528,891	2,775,000
Noncurrent liabilities:		
Estimated claims costs payable	-	-
Total liabilities	528,891	2,775,000
Net position		
Investment in capital assets	10,164,608	-
Unrestricted	11,681,959	8,285,176
Total net position	21,846,567	8,285,176
Total liabilities and net position	$ 22,375,458	$ 11,060,176

Workers' Compensation Reserve	Risk Management Reserve	Totals 2025	Totals 2024
$ 8,471,083	$ -	$ 31,138,458	$ 35,355,957
-	2,177	2,548	4,189
-	-	304,000	304,000
-	-	299,280	325,326
8,471,083	2,177	31,744,286	35,989,472
-	-	40,580	40,580
-	-	8,319,354	8,319,354
-		40,322,256	39,098,133
-	160,594	160,594	160,594
-	(98,825)	(38,616,407)	(35,708,742)
-	61,769	10,226,377	11,909,919
8,471,083	63,946	41,970,663	47,899,391
9,313	4,083,982	4,622,186	2,936,587
1,034,600	-	3,809,600	3,395,800
-	49,369	49,369	-
1,043,913	4,133,351	8,431,786	6,332,387
596,100	-	596,100	627,300
1,640,013	4,133,351	9,027,886	6,959,687
-	61,769	10,226,377	11,909,919
6,831,070	(4,131,174)	22,667,031	28,932,291
6,831,070	(4,069,405)	32,893,408	40,842,210
$ 8,471,083	$ 63,946	$ 41,921,294	$ 47,801,897

SEDGWICK COUNTY, KANSAS

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

For the Three Months ended September 30, 2025
(with comparative totals for the twelve months ended September 30, 2024)

	Fleet Management	Health/Dental/ Life Insurance Reserve
Operating revenues:		
Charges for services	$ 6,547,076	$ 27,893,336
Other revenue	66,031	2,819,381
Total operating revenues	6,613,107	30,712,717
Operating expenses:		
Salaries and benefits	969,248	139,923
Contractual services	499,587	1,147,970
Utilities	41,738	-
Supplies and fuel	2,725,754	-
Administrative charges	197,386	-
Depreciation	3,447,817	-
Claims expense	-	35,528,305
Other	170,950	-
Total operating expenses	8,052,480	36,816,198
Operating gain (loss)	(1,439,373)	(6,103,481)
Nonoperating revenues:		
Gain on sale of assets	102,150	-
Total nonoperating revenues	102,150	-
Income gain (loss) before transfers	(1,337,223)	(6,103,481)
Change in net position	(1,337,223)	(6,103,481)
Net position, beginning of year	23,183,790	14,388,657
Net position, end of period	$ 21,846,567	$ 8,285,176

Workers' Compensation Reserve	Risk Management Reserve	Totals 2025	Totals 2024
$ 1,881,040	$ -	$ 36,321,452	$ 35,193,652
60,521	121,545	3,067,478	3,199,937
1,941,561	121,545	39,388,930	38,393,589
219,043	264,196	1,592,410	1,353,565
76,034	3,733,038	5,456,629	5,292,606
-	254	41,992	51,459
43,628	13,426	2,782,808	2,335,749
-		197,386	190,771
-	-	3,447,817	3,095,763
746,457	1,108,005	37,382,767	28,724,635
-	-	170,950	160,407
1,085,162	5,118,919	51,072,759	41,204,955
856,399	(4,997,374)	(11,683,829)	(2,811,366)
-	-	102,150	-
-	-	102,150	-
856,399	(4,997,374)	(11,581,679)	(2,811,366)
856,399	(4,997,374)	(11,581,679)	(2,811,366)
5,974,671	927,969	44,475,087	43,653,576
$ 6,831,070	$ (4,069,405)	$ 32,893,408	$ 40,842,210

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