



# 2025 SEDGWICK COUNTY QUARTERLY FINANCIAL REPORT

For the Twelve Months Ending Dec. 31, 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 fiscal year, ending December 31, 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.

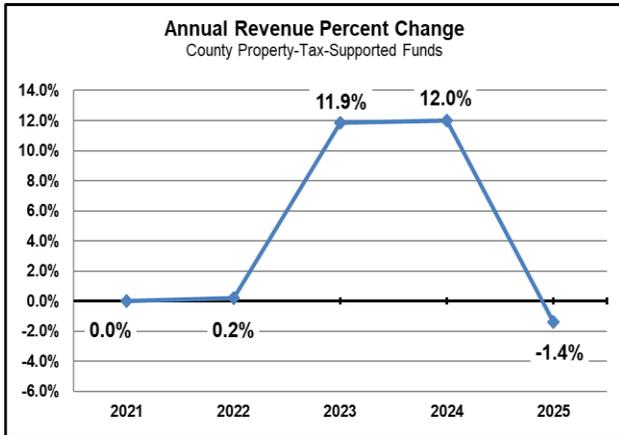
The 2025 Sedgwick County budget of \$593.6 million was presented as the economy continues in an unpredictable period, with various economic indicators in flux and seemingly contradictory at times. In light of the economic challenges facing County government and taxpayers, the Sedgwick County Board of 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 was based on the evaluation of services and additional funding requests, along with the goals and priorities identified by the BOCC with a focus on continued implementation of the multi-year compensation strategy. Funding for increased costs of doing business was 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 2025 compared to 2024. A decrease in revenues over 2025 was recorded in other revenue, which is almost all because of activity related to the full expenditure of one-time Federal American Rescue Plan Act (ARPA) funds in 2024. The decrease was offset by increases in several categories including current property taxes, uses of money and property, reimbursements, charges for services, local retail sales and use taxes, motor vehicle taxes, miscellaneous revenue, and back property taxes. Expenditures decreased in transfers out and commodities, which were partially offset by increases in personnel, contractals, debt payments, and equipment. These changes are explained within this report.





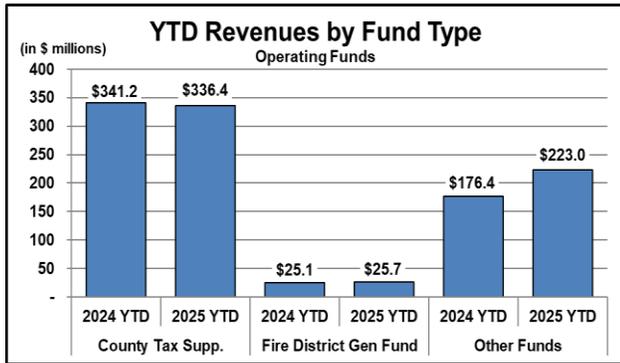
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2024.

- **Revenues totaled \$336.4 million** for County property-tax-supported funds (excluding Fire District 1). This represents a decrease of \$4.8 million (1.4 percent) compared to 2024. Because of unique, one-time revenues to the General Fund in 2024, final revenues for 2025 show a return to more typical levels.
- **Expenditures totaled \$334.0 million** for County property-tax-supported funds (excluding Fire District 1). This represents a decrease of \$0.9 million (0.3 percent) compared to 2024.
- **For all County property-tax-supported funds (excluding Fire District 1), ending fund balance increased by \$2.5 million.** The year-end General Fund balance increased by \$2.5 million (2.4 percent), primarily due to strategic investment decisions, along with interest rates that have been sustained at higher levels than expected early in the year.

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 2025 increased 7.6 percent (\$42.1 million) compared to 2024. In County property-tax-supported funds, collections decreased \$4.8 million (1.4 percent) compared to 2024.



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

County property-tax-supported funds decreased \$4.8 million (1.4 percent) compared to 2024. The most significant decrease occurred in other revenue (\$32.2 million).

The decrease in other revenue (\$32.2 million) is primarily due to a decrease in transfers in-operating income (\$32.0 million) from ARPA funds to replace lost revenue in the General Fund in 2024, where no transfers occurred in the same time period in 2025. There was also a decrease in transfer in capital projects revenue (\$0.2 million) was due to a transfer of funds to the General Fund from the Capital Improvement Project (CIP) Fund due to closing two fund centers in fund 230 in 2024.

The decrease was partially offset by increases in current property taxes (\$11.7 million, or 6.5 percent), uses of money and property (\$6.0 million), reimbursements (\$2.8 million), charges for services (\$2.6 million), local retail sales and use taxes (\$1.9 million), miscellaneous revenue (\$0.9 million), motor vehicle taxes (\$0.7 million), and back property taxes (\$0.7 million). The increase in current property taxes (\$11.7 million, or 6.5 percent) is due to an increase in assessed valuation of 8.1 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 uses of money and property (\$6.0 million) is due to an increase in investment income (\$4.6 million),

penalties and interest on back taxes (\$1.0 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 (\$2.8 million) is due to an increase in administrative reimbursements (\$3.1 million) collected by the Division of Finance compared to 2024. The increase in reimbursements was offset by a decrease in miscellaneous reimbursements (\$0.3 million) primarily collected by the Elections Office for the presidential primary election in 2024.

The increase in charges for services (\$2.6 million) is due to an increase in prisoner housing/care (\$1.8 million) collected by the Sheriff’s Office due to an increase in inmate population. There was also an increase recorded in officer fees (\$0.6 million) collected by the Register of Deeds as a result of an increase of 11.8 percent in number and length of documents processed in 2025 compared to 2024. There was also an increase in Medicaid fees (\$0.2 million), Medicare fees (\$0.2 million), and Setoff Program fees (\$0.1 million) collected by Emergency Medical Services (EMS) as well as an increase in District Court fees (\$0.2 million). The increase in charges for services was offset by a decrease in prisoner competency fees (\$0.2 million) due to a decrease in prisoners awaiting competency hearings, as well as a decrease in patient fees (\$0.1 million) and insurance fees (\$0.4 million) collected by EMS.

The increase in local retail sales and use taxes (\$1.9 million) is due to improved economic activity, as well as activity generated by Rounds 1 and 2 of the National Collegiate Athletic Association (NCAA) Men’s Basketball Tournament at INTRUST Bank Arena in March. The increase in miscellaneous revenue (\$0.9 million) is primarily due to an increase in miscellaneous revenue collected by the Division of Finance for the sale of the Sheriff’s airplane (\$0.5 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 registrations (\$0.7 million) is due to an increase in motor vehicle registrations for 2025 compared to the same period in 2024.



Fire District 1 revenue comes primarily from property taxes. Through 2025, revenue collections increased \$0.6 million (2.3 percent) when compared to 2024.

All other County operating fund revenue (grants, internal service funds, and non-property-tax special revenue funds) increased \$46.6 million (26.4 percent) in 2025 compared to 2024. The most significant increases occurred in intergovernmental revenue in non-property-tax-supported funds (\$35.6 million), charges for services in non-property-tax-supported funds (\$7.6 million), charges for services in enterprise and internal service funds (\$1.5 million), other revenue in enterprise and internal service funds (\$1.2 million), other revenue in non-property-tax-supported funds (\$0.7 million), miscellaneous revenue in enterprise and internal service funds (\$0.6 million), license and permits in enterprise and internal service funds (\$0.2 million), and 911 tax revenues in non-property-tax-supported funds (\$0.1 million).

The increase in intergovernmental revenue in non-property-tax-supported funds (\$35.6 million) is due to an increase in State revenue (\$30.9 million) due to an increase in revenue from the Kansas Department of Aging and Disabilities (KDADS) (\$27.6 million) collected by the Division of Finance for the State Mental Health Hospital, and 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 to the timing of reimbursements received for health services. There was also an increase in State revenue collected by the Department of Corrections for enhancements to salaries to try to maintain some pay parity with Kansas Department of Corrections (KDOC) employees (\$1.3 million). The increase in State revenue in the non-property-tax-supported funds was offset by a decrease in State funding from the Kansas Department of Corrections juvenile division (\$0.9 million) collected by the Department of Corrections due to the timing of revenues received in 2025 compared to 2024 and a decrease in revenue from the Department of Children and Families (DCF) (\$0.1 million) collected by the Sheriff's Office due to the timing of revenues received. The increase in Federal revenue in intergovernmental revenue in non-property-tax-supported funds (\$5.2 million) is primarily due to an

increase in Federal-State pass-through miscellaneous revenue (\$4.9 million) collected by the Division of Finance for the State Mental Health Hospital and an increase in Federal funds III-B (\$0.5 million) collected by the Department of Aging for supportive services. The increase in Federal revenue in non-property-tax-supported funds was offset by a decrease in Federal miscellaneous revenue (\$0.1 million) primarily collected by COMCARE due to a decrease in Health and Human Services (HHS) funding. The increase in intergovernmental revenue in non-property-tax-supported funds was offset by a decrease in local government revenue (\$0.4 million) for reimbursement from the City of Wichita for the Integrated Care Team (ICT-1).

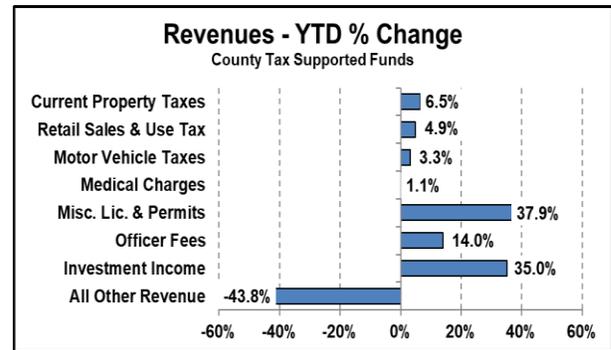
The increase in charges for services in non-property-tax-supported funds (\$7.6 million) is primarily due to an increase in COMCARE Prospective Payment System (PPS-1) for Medicaid fees based on the daily rate for services provided (\$7.1 million) received in 2025 compared to 2024, an increase in private 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, an increase in insurance fees (\$0.1 million) collected by COMCARE for patient services, and an increase in motor vehicle fees (\$0.1 million) collected by the County Treasurer. The increase in charges for services in non-property-tax-supported funds were offset by a decrease in Medicaid fees (\$0.4 million) collected by COMCARE. The increase in charges for services in enterprise and internal service funds (\$1.5 million) is primarily due to an increase in miscellaneous charges (\$1.5 million) for the employer portion of insurance benefits collected by Human Resources.

The increase in other revenue in enterprise and internal service funds (\$1.2 million) is primarily due to an increase in transfer in – operating revenue (\$1.4 million) to Risk Management for a year-end transfer in 2025 compared to 2024, which was offset by a decrease in in transfer in – capital projects due to fewer INTRUST Bank Arena event facility fees and a corresponding decrease in match required from the County. The increase in other revenue in non-property-tax-supported funds (\$0.7 million) is due to a transfer in – grant match by Budgeted Transfers for the Health Department (\$0.5 million) and environmentally at-risk testing match (\$0.1 million). The increase in miscellaneous revenue in



enterprise and internal service funds (\$0.6 million) is due to refunds (\$0.5 million) collected by Human Resources for employee prescription rebates and an increase in miscellaneous revenue clearing (\$0.1 million) collected from INTRUST Bank Arena due to a change in the sponsorship agreement. The increase in other revenue in non-property-tax-supported funds was offset by a decrease in transfer in – operating revenue (\$0.1 million) for a year-end transfer approved by the Board of County Commissioners (BOCC) for the County Treasurer’s Department. The increase in license and permits in enterprise and internal service funds (\$0.2 million) is due to an increase in permits issued by MABCD for commercial and residential projects through 2025 compared to 2024. The increase in 911 tax revenue in non-property-tax-supported funds (\$0.1 million) is due to an increase in 911 telephone tax revenue.

The increases in all other County operating fund revenues were offset by decreases in fines and forfeitures in non-property-tax-supported funds (\$0.8 million), reimbursements in enterprise and internal service funds (\$0.2 million), uses of money and property in enterprise and internal service funds (\$0.2 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 (\$0.8 million) is due to a decrease in opioid settlement revenues (\$0.7 million) collected in 2025 compared to 2024 and a decrease in State asset forfeiture (\$0.1 million) collected primarily by the Sheriff’s Office. The decrease in reimbursements in enterprise and internal service funds (\$0.2 million) is due to a decrease in claim recoveries collected by Risk Management. The decrease in uses of money and property in enterprise and internal services funds (\$0.2 million) is due to a decrease in investment income posted to the Health/Life Insurance Fund in Human Resources. 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 (\$45,039) now being collected in a different commitment item in 2025 compared to 2024 and a decrease in donations (\$34,317) collected by the Sheriff’s Office.

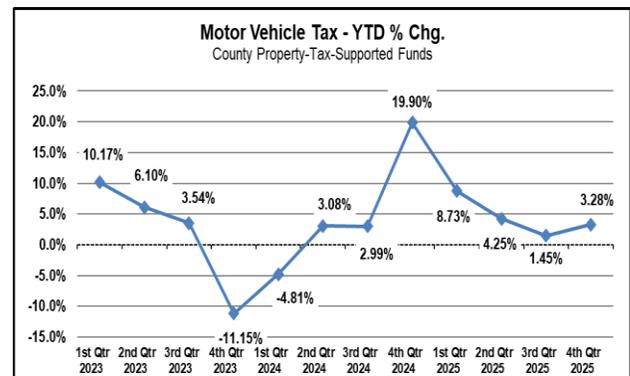


**Key Revenues – Property-Tax-Supported Funds**

Current property tax collections through 2025 increased \$11.7 million (6.5 percent) when compared to 2024, which is primarily due to an increase in assessed valuation.

Retail sales and use tax collections increased \$1.9 million (4.9 percent), compared to 2024. Collections in ten of twelve 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 \$0.7 million (3.3 percent), compared to 2024. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. Through 2025, collections increased \$0.3 million (1.1 percent) when compared to 2024. The increase is largely attributable to increases in Medicaid fees (\$0.2 million), Medicare fees (\$0.2 million), and Setoff Program fees (\$0.1 million) collected on behalf of EMS after a fee increase was implemented for the 2025 budget. The increase was offset by a decrease in patient fees (\$0.1 million) and insurance fees (\$0.1 million).



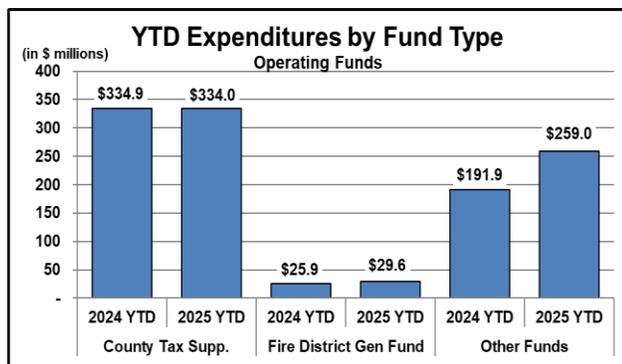
MABCD licenses and permits revenue increased a nominal amount, \$5,234 (37.9 percent), compared to 2024 as a result of those funds now being collected in the new Code Inspection and Enforcement Fund.

Officer fees increased by \$0.6 million (14.0 percent) compared to 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 2025, investment income increased \$4.6 million (35.0 percent) versus 2024, as the result of strategic investments.

All other revenue collections decreased \$24.6 million (43.8 percent) compared to 2024.

**Expenditure Highlights:**



Total expenditures for all operating funds increased \$70.6 million (12.5 percent) compared to 2024. For all County property-tax-supported funds, expenditures decreased \$0.9 million (0.3 percent). Expenditures decreased in transfers out (\$26.9 million) and commodities (\$0.7 million), which were partially offset by increases in personnel (\$15.2 million), contractals (\$9.9 million), debt payments (\$1.4 million), and equipment (\$0.2 million).

All other County operating funds expenditures (grants, internal service funds, and non-property-tax special revenue funds) increased \$67.1 million (35.0 percent) compared to 2024. The most significant increases occurred in capital improvements in non-

property-tax-supported funds (\$87.0 million), contractals in enterprise and internal service funds (\$10.4 million), contractals in non-property-tax-supported funds (\$6.1 million), personnel in enterprise and internal service funds (\$0.7 million), equipment in non-property-tax-supported funds (\$0.2 million), and commodities in enterprise and internal service funds (\$0.1 million).

The increase in capital improvements in non-property-tax-supported funds (\$87.0 million) is due to a shopping cart created for construction services for the State Mental Health Hospital as well as expenses related to the project. The increase in contractals in enterprise and internal service funds (\$10.4 million) is mostly due to increases in health insurance premiums (\$9.2 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 (\$0.4 million) mostly by INTRUST Bank Arena, in building repairs (\$0.1 million) mostly by the Division of Finance for shopping carts as well as expenses for storm damage repairs, and in equipment repair and maintenance (\$0.1 million) by the Fleet Department. The increase in contractals in non-property-tax-supported funds (\$6.1 million) is due to an increase in grant awards, mostly by the Division of Finance for testing associated with environmentally at-risk areas 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 (\$0.7 million) is mostly due to pay increases for 2025. The increase in equipment in non-property-tax-supported funds (\$0.2 million) is due to an increase in operating equipment by the Regional Forensic Science Center (RFSC) for a shopping cart for equipment. The increase in commodities in enterprise and internal service funds (\$0.1 million) is mainly due to an increase in repair parts (\$0.4 million) by the Fleet Department, which was offset by a decrease in fuel (\$0.2 million) by the Fleet Department and a decrease in other equipment (\$0.1 million) by Risk Management for the purchase of respiratory masks and filters in 2024.

The increases were partially offset by decreases in transfers out in non-property-tax-supported funds (\$32.4 million), equipment in enterprise and internal service funds (\$2.5 million), commodities in non-property-tax-supported funds (\$1.0 million), transfers out in enterprise and internal service funds



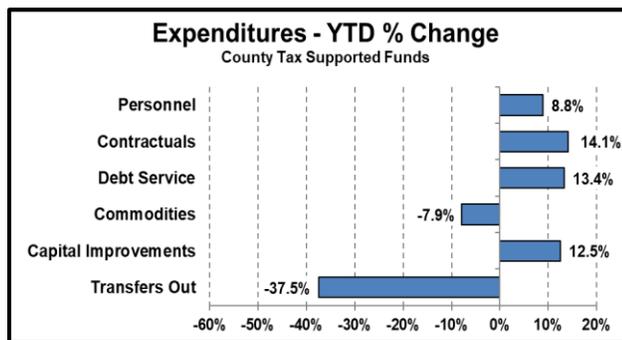
(\$0.7 million), and personnel in non-property-tax-supported funds (\$0.4 million). The decrease in transfers out in non-property-tax-supported funds (\$32.4 million) is mostly due to a transfer of ARPA funding to the General Fund for revenue replacement in 2024. The decrease in equipment in enterprise and internal service funds (\$2.5 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 (\$1.0 million) is due to a decrease in furniture purchases mostly due to the courthouse remodel in 2024. The decrease in transfers out in enterprise and internal service funds (\$0.7 million) is due to a decrease in year-end transfers for vehicles purchased by not yet received in 2025 versus the same timeframe in 2024. The decrease in personnel in non-property-tax-supported funds (\$0.4 million) is due to a number of positions that were paid for through ARPA funds in 2024, which concluded in 2024.

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

County property-tax-supported funds' expenditures decreased \$0.9 million (0.3 percent) compared to 2024.

Fire District 1 expenditures increased \$3.7 million (14.3 percent) compared to 2024.

All other operating funds' expenditures increased \$67.1 million (35.0 percent) compared to 2024.



**Key Expenditures — Property-Tax-Supported Funds**

Personnel expenditures increased \$15.2 million (8.8 percent) compared to 2024, primarily due to increases in salaries and wages (\$10.6 million), retirement contributions (\$2.3 million), health/life insurance premiums (\$2.0 million), Federal Insurance Contributions Act (FICA) Old-Age, Survivors and Disability Insurance (OASDI) (\$0.6 million), workers' compensation premiums (\$0.2 million), and FICA Hospital Insurance (HI) (\$0.1 million), all by departments County-wide, which were partially offset by a decrease in overtime (\$0.6 million) mostly by the Sheriff's Office and the Department of Corrections.

	2020	2021	2022	2023	2024	2025
<b>KPERS - Retirement Rates</b>						
	9.89%	9.87%	9.90%	9.43%	10.26%	10.71%
<b>KP&amp;F - Retirement Rates</b>						
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 \$9.9 million (14.1 percent) compared to 2024. The increase is primarily due to increases in software/hardware maintenance (\$3.2 million) mostly by the Division of Information Technology due to expenses related to the upgraded financial system and Technology Review Board (TRB) projects, in grant awards (\$2.7 million) mostly by Exploration Place (\$3.5 million) for the final contractual payout due to action taken by the Board of County Commissioners (BOCC), by Economic Development (\$1.0 million) for a campaign pledge to Wichita State University (WSU) Campus of Applied Sciences and Technology (WSU Tech), and by WSU (\$0.8 million) for the revenues collected from the 1.5 mills dedicated in tax levy, and in other professional services (\$1.2 million) by the Treasurer's Office due to tax foreclosure proceeds being paid out of the General Fund. Increases were also recorded in fee for service contracts (\$1.2 million) by the Division of Information Technology for costs associated with the upgraded financial system, 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, and in fleet charges (\$0.7 million) by all departments County-wide due



to increased vehicle maintenance costs and fuel costs.

Debt payments increased \$1.4 million (13.4 percent) compared to 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 \$0.7 million (7.9 percent) compared to 2024, due to decreases in operating supplies (\$0.6 million) by departments County-wide and postage/shipping (\$0.3 million) mostly by Central Services, which was partially offset by an increase in custodial supplies (\$0.1 million) by departments County-wide and fuel (\$0.1 million) purchased by EMS.

Capital Improvement expenditures increased a nominal amount, \$5,760 (12.5 percent), compared to 2024, due to an increase in design/architectural engineering, which was partially offset by a decrease in improvements other than buildings.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures increased \$0.2 million (46.3 percent) compared to 2024, due to an increase in furniture/office equipment (\$0.1 million) mostly by the Division of Information Technology for the purchase of network switches and in operating equipment (\$0.1 million) purchased in this spending category by the Sheriff's Office due to a shopping cart for a mattress scanner and the purchase of x-ray equipment for Courthouse Police.

Transfers to other funds decreased \$26.9 million (37.5 percent) compared to 2024. The decrease is due to a decrease in transfers out - operating (\$21.7 million) due to a 2024 year-end transfer for unallocated CIP funding while there was no transfer in 2025 and in transfers out – capital projects (\$6.4 million) mostly by the Sheriff's Office due to a 2024 transfer of ARPA funds for a CIP project, which were partially offset by increases in transfers out – sales tax revenue (\$1.0 million) by Highways due to an increase in sales tax received in 2025 compared to 2024, and in transfers out - grant match (\$0.2 million) due to an increase in grant matching by the Health Department due to the timing of transfers made and a 2025 Emergency Management Performance Grant (EMPG) match by Emergency Management, and in Budgeted Transfers for testing associated with environmentally at-risk areas.

*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 Operating Funds By Fund Type (Budgetary Basis)

	General Fund	Debt Service Funds	Special Revenue Funds				Enterprise & Internal Service	Total Operating Funds
			Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds			
<b>Revenues</b>								
Property taxes	\$ 168,560,434	\$ 9,300,926	\$ 17,251,032	\$ 22,081,519	\$ -	\$ -	\$ 217,193,910	
Motor vehicle taxes	19,209,271	903,961	2,001,568	2,203,585	-	-	24,318,386	
Local retail sales & use tax	41,127,614	-	-	-	-	-	41,127,614	
All other taxes	189,983	354,170	-	-	3,978,111	-	4,522,264	
Licenses & permits	38,562	-	18,874	8,350	57,647	9,318,450	9,441,883	
Intergovernmental	484,160	-	4,963,556	-	99,340,716	-	104,788,432	
Charges for services	36,610,132	-	-	782,472	53,915,023	52,538,791	143,846,418	
Fines & forfeitures	56,811	-	25	-	873,033	-	929,869	
Miscellaneous	3,035,926	-	7,371	2,638	21,057	4,363,746	7,430,738	
Reimbursements	7,417,090	-	29,623	20,746	104,737	240,433	7,812,628	
Uses of money & property	22,428,374	-	-	627,125	373,130	900,775	24,329,405	
Transfers in & other proceeds	363	2,392,736	5,808	1,370	2,108,060	5,732,831	10,241,167	
<b>Total</b>	<b>299,158,718</b>	<b>12,951,794</b>	<b>24,277,856</b>	<b>25,727,806</b>	<b>160,771,515</b>	<b>73,095,025</b>	<b>595,982,715</b>	
<b>Expenditures</b>								
Personnel	179,844,076	-	7,613,272	20,341,850	64,309,235	6,456,473	278,564,906	
Contractual	62,928,232	232	17,472,467	1,637,458	36,914,948	61,465,835	180,419,173	
Debt Service	-	11,885,341	-	1,290,886	-	-	13,176,227	
Commodities	8,539,932	-	152,697	922,806	2,720,538	3,787,080	16,123,053	
Capital improvements	51,799	-	-	-	88,842,296	1,533,594	90,427,688	
Capital outlay	773,774	-	-	290,053	681,960	534,335	2,280,122	
Transfers to other funds	44,512,559	-	258,103	5,118,884	958,734	1,353,267	52,201,548	
<b>Total</b>	<b>296,650,373</b>	<b>11,885,574</b>	<b>25,496,539</b>	<b>29,601,935</b>	<b>194,427,710</b>	<b>75,130,584</b>	<b>633,192,716</b>	
<b>Net change in fund balance</b>	<b>2,508,346</b>	<b>1,066,220</b>	<b>(1,218,683)</b>	<b>(3,874,129)</b>	<b>(33,656,195)</b>	<b>(2,035,559)</b>	<b>(37,210,001)</b>	
<b>Actual beginning fund balance</b>	<b>105,311,007</b>	<b>6,928,428</b>	<b>4,380,034</b>	<b>7,999,604</b>	<b>62,798,956</b>	<b>39,639,189</b>	<b>227,057,218</b>	
<b>Ending Fund Balance</b>	<b>\$ 107,819,353</b>	<b>\$ 7,994,648</b>	<b>\$ 3,161,351</b>	<b>\$ 4,125,475</b>	<b>\$ 29,142,761</b>	<b>\$ 37,603,630</b>	<b>\$ 189,847,217</b>	

### Year-End Fund Balance:

**General Fund:** Revenues exceeded expenditures by \$2.5 million at year-end, primarily due to \$4.6 million in investment income earnings in 2025. This increase is due primarily to strategic investment decisions, along with interest rates that have been sustained at higher levels than expected early in the year.

**Debt Service Funds:** Expenditures from debt service funds were \$1.1 million less than revenues. This decrease in expenses is due primarily to less debt than previously planned and an increase in tax revenues.

**Special Revenue Funds–Property Tax Supported:** These funds decreased by \$1.2 million by year-end, primarily due to an 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 decreased by \$3.9 million by year-end, primarily due to a transfer to the Fire District Special Equipment Fund to

strategically draw-down fund balance for use for upcoming equipment needs.

**Special Revenue Funds–Non Property Tax Supported:** These funds decreased by \$33.7 million by year-end primarily due to the creation of a shopping cart and expenses for the State Mental Health Hospital of revenues previously received.

**Enterprise and Internal Service Funds:** The fund balances within these funds decreased by \$2.0 million by year-end. This is primarily due to an increase in health insurance premiums due to an increase in health insurance and prescription costs.



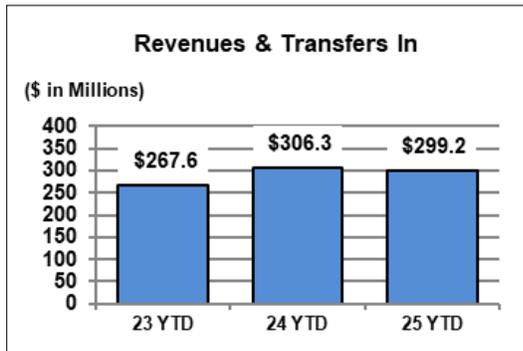
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# General Fund

# General Fund

## Major Revenues



**Total revenues** in the General Fund through 2025 totaled \$299.2 million, a decrease of \$7.2 million (2.3 percent) compared to 2024.

The decrease in revenue is largely attributable to a decrease in other revenue (\$32.2 million) and intergovernmental revenue (\$0.1 million). The decrease in other revenue (\$32.2 million) is primarily due to a decrease in transfers in-operating income (\$32.0 million) from ARPA funds to replace lost revenue in the General Fund in 2024, where no transfers occurred in the same time period in 2025. There was also a decrease in transfer in intra-fund revenue (\$0.2 million) due to a transfer of funds from the General Fund to the Capital Improvement Project (CIP) Fund in 2024, where no transfers occurred in 2025. The decrease in intergovernmental revenue (\$0.1 million) is primarily due to a decrease State revenue collected by COMCARE from the Kansas Department of Aging and Disabilities (KDADS) for Community Mental Health Center (CMHC) revenue collected in 2024 where no revenues were collected in 2025.

The decreases in revenue were partially offset by increases in current property taxes (\$9.2 million), uses of money and property (\$6.0 million), reimbursements (\$2.8 million), charges for services (\$2.6 million), local retail sales and use taxes (\$1.9 million), motor vehicle taxes (\$1.1 million), miscellaneous revenue (\$1.0 million), and back property taxes (\$0.6 million). The increase in current property taxes is due to an increase in assessed valuation of 8.1 percent (\$9.2 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 uses of money and property (\$6.0 million) is due to an increase in investment income (\$4.6 million), penalties and interest on back taxes (\$1.0 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 (\$2.8 million) is due to an increase in administrative reimbursements (\$3.1 million) collected by the Division of Finance compared to 2024. The increase in reimbursements was offset by a decrease in miscellaneous reimbursements (\$0.3 million) primarily collected by the Elections Office for the presidential primary election in 2024.

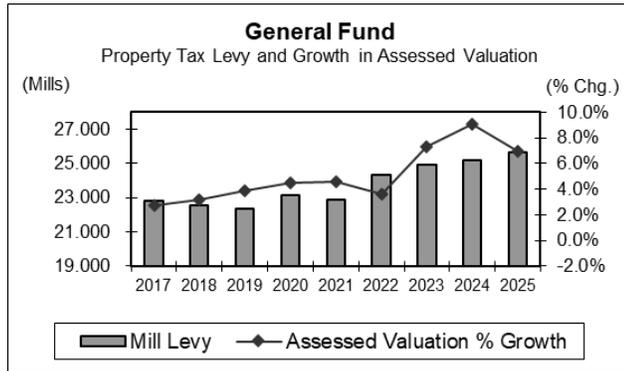
The increase in charges for services (\$2.6 million) is due to an increase in prisoner housing/care (\$1.8 million) collected by the Sheriff's Office due to an increase in inmate population. There was also an increase recorded in officer fees (\$0.6 million) collected by the Register of Deeds as a result of an increase of 11.8 percent in number and length of documents processed in 2025 compared to 2024. There was also an increase in Medicaid fees (\$0.2 million), Medicare fees (\$0.2 million), and Setoff Program fees (\$0.1 million) collected by Emergency Medical Services (EMS) as well as an increase in District Court fees (\$0.2 million). The increase in charges for services was offset by a decrease in prisoner competency fees (\$0.2 million) due to a decrease in prisoners awaiting competency hearings, as well as a decrease in patient fees (\$0.1 million) and insurance fees (\$0.1 million) collected by EMS.

The increase in local retail sales and use taxes (\$1.9 million) is due to improved economic activity, as well as activity generated by Rounds 1 and 2 of the National Collegiate Athletic Association (NCAA) Men's Basketball Tournament at INTRUST Bank Arena in March. The increase in motor vehicle taxes (\$1.1 million) is due to an increase in motor vehicle registrations for 2025 compared to the same period in 2024. The increase in miscellaneous revenue (\$1.0 million) is primarily due to an increase in miscellaneous revenue collected by the Division of Finance for the sale of the Sheriff's airplane (\$0.5 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 and an increase in gaming revenue (\$0.1 million) collected by the Division of Finance from Kansas Star Casino. The increase in back property taxes (\$0.6 million) is due to an increase in collection of delinquent taxes.

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 2025, \$165.8 million in current property taxes had been collected, an increase of \$9.2 million (5.9 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 2025 increased \$1.9 million (4.9 percent) compared to 2024. Collections in ten of twelve 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 in the next column reflect that trend. The increase 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.

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	3,317,661	-1.52%
September	3,395,428	3,519,636	3.66%
October	3,539,061	3,743,568	5.78%
November	3,046,845	3,169,931	4.04%
December	3,223,073	3,561,490	10.50%
<b>Total</b>	<b>39,192,136</b>	<b>41,127,524</b>	<b>4.94%</b>

**Motor Vehicle tax** collections were \$19.2 million through 2025, an increase of \$1.1 million (5.9 percent) compared to 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 \$0.5 million, a decrease of \$0.1 million (10.5 percent) compared to 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 \$36.6 million collected through 2025 was \$2.6 million (7.7 percent) more than in 2024, mainly due to an increase in prisoner housing/care (\$1.8 million) collected by the Sheriff’s Office due to an increase in inmate population. There was also an increase recorded in officer fees (\$0.6 million) collected by the Register of Deeds as a result of an increase of 11.8 percent in number and length of documents processed in 2025 compared to 2024. There was also an increase in Medicaid fees (\$0.2 million),

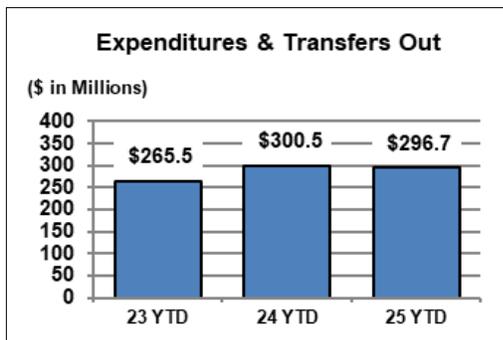


Medicare fees (\$0.2 million), and Setoff Program fees (\$0.1 million) collected by Emergency Medical Services (EMS) as well as an increase in District Court fees (\$0.2 million). The increase in charges for services was offset by a decrease in prisoner competency fees (\$0.2 million) due to a decrease in prisoners awaiting competency hearings, as well as a decrease in patient fees (\$0.1 million) and insurance fees (\$0.1 million) collected by EMS.

**Uses of Money and Property** revenue, which includes investment income, increased \$6.0 million (36.2 percent) compared to 2024 as the result of an increase in investment income (\$4.6 million), penalties and interest on back taxes (\$1.0 million), interest on current taxes (\$0.2 million), and District Court investment income (\$0.2 million), collected by the Division of Finance.

**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 2025, transfer in operating income decreased \$32.2 million (100.0 percent) compared to 2024, due primarily to a decrease in transfers in-operating income from ARPA funds to replace lost revenue in the General Fund in 2024, where no transfers occurred in the same time period in 2025.

**Major Expenditures**



Actual expenditures through 2025 decreased \$3.9 million (1.3 percent) compared to 2024. Expenditures decreased in transfers out (\$26.8 million) and commodities (\$0.7 million), which were partially offset by increases in personnel (\$14.6 million), contractals (\$8.7 million), and equipment (\$0.2 million).

**Personnel** costs increased \$14.6 million (8.8 percent) compared to 2024. The increase is mostly attributable to increases in salaries and wages (\$10.2

million), retirement contributions (\$2.2 million), health and life insurance premiums (\$1.9 million), Federal Insurance Contributions Act (FICA) Old-Age, Survivors and Disability Insurance (OASDI) (\$0.6 million), workers' compensation premiums (\$0.2 million), and FICA Hospital Insurance (HI) (\$0.1 million), all by departments County-wide, which were partially offset by a decrease in overtime (\$0.7 million) mostly by the Sheriff's Office and the Department of Corrections.

General Fund Detailed Personnel Expenditures			
Category	Year-to Date Comparison		
	2024	2025	% Change
Salaries and Wages	\$ 111,841,044	\$ 122,023,674	9.10%
Overtime	6,346,209	5,683,727	-10.44%
Allowances	80,310	81,417	1.38%
FICA - OASDI	7,133,039	7,707,638	8.06%
FICA - HI	1,675,466	1,811,388	8.11%
Health/Dental Ins.	20,275,549	22,176,751	9.38%
Retirement	15,530,919	17,770,684	14.42%
Workers' Comp.	1,572,480	1,725,836	9.75%
Unemployment Tax	107,285	115,903	8.03%
Vac. Sell as Benefits	191,155	230,721	20.70%
Donated Leave	7,190	881	-87.74%
Wireless Allowance	142,163	146,911	3.34%
Call Back/On Call	153,402	117,748	-23.24%
<b>Total</b>	<b>\$ 165,281,384</b>	<b>\$ 179,844,076</b>	<b>8.81%</b>

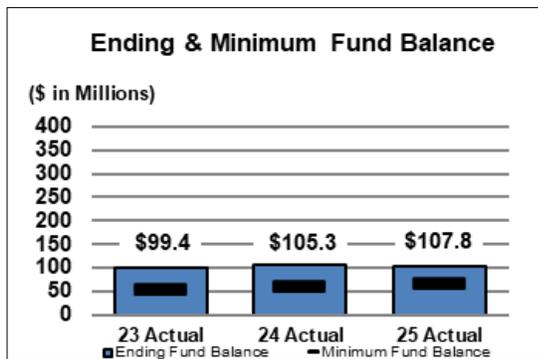
**Contractual services** expenditures increased \$8.7 million (16.1 percent) through 2025 compared to 2024. The increase is primarily due to increases in software/hardware maintenance (\$3.2 million) mostly by the Division of Information Technology due to a shopping cart as well as expenses related to the upgraded financial system and Technology Review Board (TRB) projects, in grant awards (\$1.6 million) mostly by Exploration Place (\$3.5 million) for the final contractual payout due to action taken by the Board of County Commissioners (BOCC) and by Economic Development (\$1.0 million) for a campaign pledge to Wichita State University (WSU) Campus of Applied Sciences and Technology (WSU Tech), and other professional services (\$1.2 million) by the Treasurer's Office due to tax foreclosure proceeds being paid out of the General Fund. Increases were also recorded in fee for service contracts (\$1.2 million) by the Division of Information Technology for costs associated with the upgraded financial system, in legal professional services (\$1.1 million) by District Court due to an increase in attorney fees as well as a shopping cart related to the court backlog, in fleet charges (\$0.3 million) by all departments County-wide due to increased vehicle maintenance costs and fuel costs, and in cleaning services (\$0.1 million) mainly by the Sheriff's Office for increased cleaning costs at the Adult Detention Facility.



**Commodity** expenditures decreased \$0.7 million (7.1 percent) compared to 2024, due to decreases in operating supplies (\$0.6 million) by departments County-wide and postage/shipping (\$0.3 million) mostly by Central Services, which was partially offset by an increase in custodial supplies (\$0.1 million) by departments County-wide, and fuel (\$0.1 million) purchased by EMS.

**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 at the Main Courthouse, Historic Courthouse, and Parking Garage (\$0.4 million).

**General Fund Ending Balance**



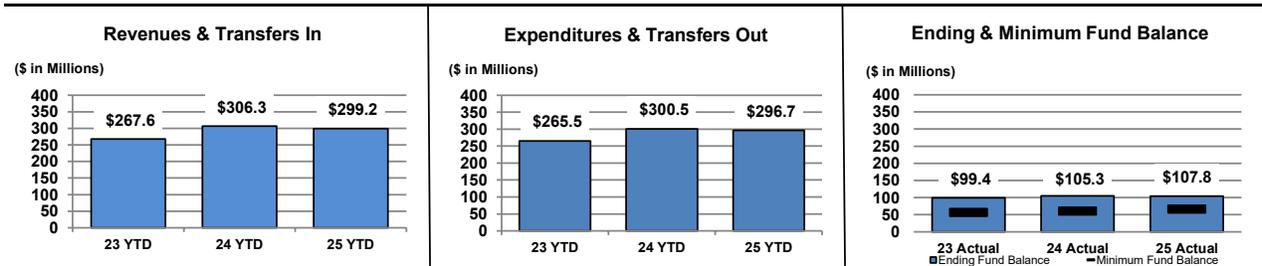
The General Fund 2025 beginning budgetary fund balance of \$105.3 million increased by \$2.5 million (2.4 percent) in 2025, primarily due to strategic investment decisions, along with interest rates that have been sustained at higher levels than expected early in the year.



# 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 decreased \$7.2 million versus the same time period in 2024, specifically in transfers out (\$32.2 million) and intergovernmental revenue (\$0.1 million). The decreases were partially offset by increases in current property taxes (\$9.2 million), uses of money and property (\$6.0 million), reimbursements (\$2.8 million), charges for services (\$2.6 million), local retail sales and use taxes (\$1.9 million), motor vehicle taxes (\$1.1 million), miscellaneous revenue (\$1.0 million), and back property taxes (\$0.6 million). Expenditures decreased \$3.9 million compared to the same time frame in 2024, specifically in transfers out (\$26.8 million) and commodities (\$0.7 million). The decreases in expenditures were partially offset by increases in personnel (\$14.6 million), contractals (\$8.7 million), and equipment (\$0.2 million).



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

For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

	2024 YTD		2025 YTD	
	Annual Budgeted Amounts			
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 156,580,092	\$ 166,247,550	\$ 166,247,550	\$ 165,751,459
Back Prop. Taxes & Ref. Warrants	2,185,950	10,072,247	1,947,465	2,808,975
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	18,146,020	7,498,381	15,623,163	19,209,271
Local Retail Sales & Use Taxes	39,192,136	41,133,004	41,133,004	41,127,614
All Other Taxes	234,615	213,443	213,443	189,983
Licenses & Permits	38,038	38,287	38,287	38,562
Intergovernmental	540,739	856,305	856,305	484,160
Charges for Services	33,985,343	34,808,665	34,808,665	36,610,132
Fines & Forfeitures	50,769	132,853	132,853	56,811
Miscellaneous	2,072,782	2,113,495	2,113,495	3,035,926
Reimbursements	4,578,064	4,168,354	4,168,354	7,417,090
Uses of Money & Property	16,467,900	15,445,814	15,445,814	22,428,374
Transfers In & Other Proceeds	32,247,457	-	-	363
<b>Total Revenues &amp; Transfers In</b>	<b>306,319,906</b>	<b>282,728,400</b>	<b>282,728,400</b>	<b>299,158,718</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 165,281,513	\$ 188,790,532	\$ 188,790,532	\$ 179,844,076
Contractuals	54,209,895	96,893,994	\$ 96,893,994	62,928,232
Debt Service	-	-	-	-
Commodities	9,191,603	9,088,298	\$ 9,088,298	8,539,932
Capital Improvement	46,039	8,268,733	\$ 8,268,733	51,799
Capital Outlay	529,072	1,930,000	\$ 1,930,000	773,774
Transfers Out	71,290,884	27,675,447	\$ 27,675,447	44,512,559
<b>Total Expenditures &amp; Transfers Out</b>	<b>300,549,006</b>	<b>332,647,004</b>	<b>332,647,004</b>	<b>296,650,373</b>
<b>Net Change in Fund Balance</b>	<b>5,770,900</b>	<b>(49,918,603)</b>	<b>(49,918,603)</b>	<b>2,508,346</b>
<b>Actual Beginning Fund Balance</b>	<b>99,427,609</b>	<b>105,311,007</b>	<b>105,311,007</b>	<b>105,311,007</b>
<b>Ending Fund Balance</b>	<b>\$ 105,198,509</b>	<b>\$ 55,392,404</b>	<b>\$ 55,392,404</b>	<b>\$ 107,819,353</b>



# General Fund

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

For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

	2024 YTD	2025 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Expenditures and Interfund Transfers Out By Department</b>				
<b>General Government</b>				
<b>County Commission</b>				
Personnel	863,083	950,807	942,607	850,471
Contractuals	62,003	106,419	101,419	84,499
Debt Service	-	-	-	-
Commodities	17,967	18,381	31,581	21,789
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Commission</b>	<b>943,053</b>	<b>1,075,607</b>	<b>1,075,607</b>	<b>956,759</b>
<b>County Manager</b>				
Personnel	1,704,772	1,982,403	1,982,403	1,971,840
Contractuals	597,606	351,850	337,920	295,427
Debt Service	-	-	-	-
Commodities	16,900	22,361	36,291	24,171
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Manager</b>	<b>2,319,278</b>	<b>2,356,614</b>	<b>2,356,614</b>	<b>2,291,438</b>
<b>County Counselor</b>				
Personnel	1,357,840	1,528,735	1,528,735	1,503,416
Contractuals	554,110	350,548	580,548	477,427
Debt Service	-	-	-	-
Commodities	34,000	25,650	30,650	28,448
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Counselor</b>	<b>1,945,950</b>	<b>1,904,933</b>	<b>2,139,933</b>	<b>2,009,292</b>
<b>County Clerk</b>				
Personnel	1,443,607	1,446,815	1,441,939	1,369,078
Contractuals	9,695	16,750	16,050	15,961
Debt Service	-	-	-	-
Commodities	158,228	160,309	165,885	164,610
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Clerk</b>	<b>1,611,529</b>	<b>1,623,874</b>	<b>1,623,874</b>	<b>1,549,648</b>
<b>Register of Deeds</b>				
Personnel	1,252,928	1,414,225	1,413,938	1,277,070
Contractuals	11,963	17,674	19,590	16,107
Debt Service	-	-	-	-
Commodities	9,503	26,000	24,371	23,416
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Register of Deeds</b>	<b>1,274,394</b>	<b>1,457,899</b>	<b>1,457,899</b>	<b>1,316,594</b>
<b>Election Commissioner</b>				
Personnel	2,093,641	1,725,898	1,725,898	1,600,668
Contractuals	947,658	746,212	746,212	588,136
Debt Service	-	-	-	-
Commodities	129,553	115,000	115,000	92,090
Capital Improvements	-	-	-	-
Equipment	16,920	-	-	-
Transfers Out	2,888,557	-	-	-
<b>Total Election Commissioner</b>	<b>6,076,330</b>	<b>2,587,110</b>	<b>2,587,110</b>	<b>2,280,894</b>



# General Fund

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

For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

	2024 YTD	2025 YTD		YTD Actual Amounts
	Annual Budgeted Amounts			
	YTD Actual Amounts	Adopted	Revised	
<b>General Government (Continued)</b>				
<b>Division of Human Resources</b>				
Personnel	1,780,934	2,110,308	2,110,308	1,921,698
Contractuals	130,226	214,825	244,915	242,373
Debt Service	-	-	-	-
Commodities	35,249	45,000	42,506	34,035
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Division of Human Resources</b>	<b>1,946,409</b>	<b>2,370,133</b>	<b>2,397,728</b>	<b>2,198,106</b>
<b>Division of Finance</b>				
Personnel	3,349,671	3,661,595	3,661,595	3,556,164
Contractuals	806,537	1,072,943	1,073,743	921,497
Debt Service	-	-	-	-
Commodities	97,509	83,750	82,947	19,097
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	26,681,000	-	5,000,003	5,000,003
<b>Total Division of Finance</b>	<b>30,934,717</b>	<b>4,818,288</b>	<b>9,818,288</b>	<b>9,496,761</b>
<b>Budgeted Transfers</b>				
Personnel	-	-	-	-
Contractuals	-	-	-	-
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	5,216,535	5,000,000	6,258,090	6,258,090
<b>Total Budgeted Transfers</b>	<b>5,216,535</b>	<b>5,000,000</b>	<b>6,258,090</b>	<b>6,258,090</b>
<b>Contingency Reserves</b>				
Personnel	-	548,354	488,948	-
Contractuals	-	38,261,941	17,546,006	-
Debt Service	-	-	-	-
Commodities	-	750,000	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	750,000	-	-
Transfers Out	-	-	-	-
<b>Total Contingency Reserves</b>	<b>-</b>	<b>40,310,295</b>	<b>18,034,955</b>	<b>-</b>
<b>County Appraiser</b>				
Personnel	5,252,083	5,779,154	5,771,004	5,531,652
Contractuals	227,701	252,280	260,430	253,645
Debt Service	-	-	-	-
Commodities	62,972	84,797	84,797	70,460
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Appraiser</b>	<b>5,542,756</b>	<b>6,116,231</b>	<b>6,116,231</b>	<b>5,855,756</b>
<b>County Treasurer</b>				
Personnel	1,388,426	1,492,163	1,492,163	1,438,808
Contractuals	62,807	68,350	1,417,800	1,401,050
Debt Service	-	-	-	-
Commodities	95,320	87,026	18,934	10,861
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	410,000	410,000
<b>Total County Treasurer</b>	<b>1,546,553</b>	<b>1,647,539</b>	<b>3,338,896</b>	<b>3,260,719</b>



# General Fund

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

For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

	2024 YTD	2025 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>General Government (Continued)</b>				
<b>Metropolitan Area Planning Dept.</b>				
Personnel	-	-	-	-
Contractuals	823,335	889,372	889,372	889,372
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Metropolitan Area Plann. Dept.</b>	<b>823,335</b>	<b>889,372</b>	<b>889,372</b>	<b>889,372</b>
<b>Facilities Department</b>				
Personnel	2,948,373	3,514,745	3,167,634	3,010,625
Contractuals	4,405,165	4,912,070	6,041,077	5,925,361
Debt Service	-	-	-	-
Commodities	853,655	649,317	832,616	811,565
Capital Improvements	44,309	5,247,539	29,408	819
Capital Outlay	-	-	-	-
Transfers Out	3,011,690	-	5,282,489	5,282,489
<b>Total Facilities Department</b>	<b>11,263,191</b>	<b>14,323,671</b>	<b>15,353,224</b>	<b>15,030,860</b>
<b>Central Services</b>				
Personnel	1,514,224	1,681,022	1,681,022	1,553,438
Contractuals	113,528	126,216	102,390	76,548
Debt Service	-	-	-	-
Commodities	1,261,089	1,071,381	1,095,207	1,072,749
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Central Services</b>	<b>2,888,840</b>	<b>2,878,619</b>	<b>2,878,619</b>	<b>2,702,735</b>
<b>Division of Information &amp; Technology</b>				
Personnel	8,451,689	9,083,619	9,083,619	8,792,939
Contractuals	5,629,169	8,743,277	11,844,511	10,556,636
Debt Service	-	-	-	-
Commodities	416,153	615,273	1,318,752	806,636
Capital Improvements	-	1,354,354	-	-
Capital Outlay	516,766	135,000	672,205	668,221
Transfers Out	3,527,621	-	3,385,593	3,385,593
<b>Total Division of Info. &amp; Tech.</b>	<b>18,541,398</b>	<b>19,931,523</b>	<b>26,304,680</b>	<b>24,210,024</b>
<b>Public Safety</b>				
<b>Office of the Medical Director</b>				
Personnel	518,585	566,943	566,943	557,086
Contractuals	22,037	22,865	22,865	20,194
Debt Service	-	-	-	-
Commodities	6,513	21,500	21,500	4,025
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	35,000	-	-	-
<b>Total Office of the Medical Director</b>	<b>582,135</b>	<b>611,308</b>	<b>611,308</b>	<b>581,304</b>
<b>Emergency Communications</b>				
Personnel	8,202,934	10,014,003	10,014,003	9,331,798
Contractuals	32,865	45,053	84,353	75,101
Debt Service	-	-	-	-
Commodities	49,158	90,947	50,303	23,165
Capital Improvements	-	-	-	-
Capital Outlay	-	1,000,000	-	-
Transfers Out	-	-	1,001,344	1,001,344
<b>Total Emergency Communications</b>	<b>8,284,957</b>	<b>11,150,003</b>	<b>11,150,003</b>	<b>10,431,408</b>



# General Fund

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

For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

	2024 YTD	2025 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Public Safety (Continued)</b>				
<b>Emergency Management</b>				
Personnel	287,829	215,552	215,552	192,249
Contractuals	72,783	173,767	173,767	90,950
Debt Service	-	-	-	-
Commodities	35,501	183,432	183,271	161,657
Capital Improvements	-	656,833	-	-
Capital Outlay	-	-	-	-
Transfers Out	705,833	162,390	819,385	791,179
<b>Total Emergency Management</b>	<b>1,101,946</b>	<b>1,391,974</b>	<b>1,391,974</b>	<b>1,236,036</b>
<b>Emergency Medical Services</b>				
Personnel	17,367,172	20,649,123	19,771,136	19,775,734
Contractuals	3,269,925	2,687,361	3,618,840	3,538,603
Debt Service	-	-	-	-
Commodities	1,966,568	1,450,364	1,945,504	1,802,510
Capital Improvements	-	247,507	-	-
Capital Outlay	-	-	-	-
Transfers Out	1,838,995	-	247,507	247,507
<b>Total Emergency Medical Services</b>	<b>24,442,660</b>	<b>25,034,354</b>	<b>25,582,986</b>	<b>25,364,354</b>
<b>Reg. Forensic Science Center</b>				
Personnel	4,456,452	4,920,560	4,920,560	4,786,315
Contractuals	390,056	468,441	436,660	404,751
Debt Service	-	-	-	-
Commodities	367,966	439,038	334,514	338,953
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	(400)
Transfers Out	118,000	-	136,305	120,000
<b>Total Regional Forensic Science Center</b>	<b>5,332,474</b>	<b>5,828,039</b>	<b>5,828,039</b>	<b>5,649,619</b>
<b>Department of Corrections</b>				
Personnel	10,740,797	12,693,067	12,693,067	11,704,497
Contractuals	2,526,145	2,366,787	2,379,929	2,194,347
Debt Service	-	-	-	-
Commodities	638,945	664,000	673,108	530,796
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	992,000	992,000	-
<b>Total Department of Corrections</b>	<b>13,905,887</b>	<b>16,715,854</b>	<b>16,738,104</b>	<b>14,429,641</b>
<b>Sheriff's Office</b>				
Personnel	58,894,437	65,453,414	65,451,073	64,984,478
Contractuals	14,810,126	17,989,163	17,312,790	14,024,211
Debt Service	-	-	-	-
Commodities	1,102,468	909,562	1,115,867	1,049,432
Capital Improvements	-	-	-	-
Capital Outlay	-	45,000	105,554	105,554
Transfers Out	6,115,170	21,000	432,857	424,229
<b>Total Sheriff's Office</b>	<b>80,922,201</b>	<b>84,418,140</b>	<b>84,418,140</b>	<b>80,587,903</b>
<b>District Attorney</b>				
Personnel	13,038,855	17,346,686	17,253,686	15,029,288
Contractuals	678,905	650,946	952,044	608,156
Debt Service	-	-	-	-
Commodities	220,487	122,050	152,494	35,630
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	81,121	-	162	162
<b>Total District Attorney</b>	<b>14,019,367</b>	<b>18,119,682</b>	<b>18,358,385</b>	<b>15,673,235</b>



# General Fund

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

For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

	2024 YTD	2025 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Public Safety (Continued)</b>				
<b>District Court</b>				
Personnel	85,786	232,246	232,246	158,503
Contractuals	4,110,022	4,299,805	6,512,402	5,485,393
Debt Service	-	-	-	-
Commodities	329,624	288,950	235,259	233,532
Capital Improvements	1,730	2,500	2,500	(541)
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total District Court</b>	<b>4,527,161</b>	<b>4,823,501</b>	<b>6,982,407</b>	<b>5,876,887</b>
<b>Crime Prevention Fund</b>				
Personnel	-	-	-	-
Contractuals	563,470	482,383	482,383	360,622
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Crime Prevention Fund</b>	<b>563,470</b>	<b>482,383</b>	<b>482,383</b>	<b>360,622</b>
<b>MABCD</b>				
Personnel	-	-	-	-
Contractuals	(3,676)	-	-	-
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	(27,050)	-	-	-
Transfers Out	-	-	-	-
<b>Total MABCD</b>	<b>(30,726)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public Works</b>				
<b>Budget Transfers - Local Sales Tax</b>				
Personnel	-	-	-	-
Contractuals	-	-	-	-
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	19,596,068	20,566,502	20,566,502	20,563,807
<b>Total Budget Transfers</b>	<b>19,596,068</b>	<b>20,566,502</b>	<b>20,566,502</b>	<b>20,563,807</b>
<b>Noxious Weeds</b>				
Personnel	377,686	454,303	454,303	423,084
Contractuals	76,269	84,514	84,514	74,508
Debt Service	-	-	-	-
Commodities	86,853	99,629	99,629	89,011
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Noxious Weeds</b>	<b>540,807</b>	<b>638,446</b>	<b>638,446</b>	<b>586,603</b>
<b>Stormwater Management</b>				
Personnel	631,861	683,299	683,299	637,041
Contractuals	1,668,259	1,895,786	1,894,086	1,792,921
Debt Service	-	-	-	-
Commodities	2,509	2,700	4,400	3,457
Capital Improvements	-	760,000	-	-
Capital Outlay	-	-	-	-
Transfers Out	760,000	-	760,000	760,000
<b>Total Stormwater Management</b>	<b>3,062,630</b>	<b>3,341,784</b>	<b>3,341,784</b>	<b>3,193,418</b>



# General Fund

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

For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

	2024 YTD	2025 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Public Works (Continued)</b>				
<b>Environmental Resources</b>				
Personnel	89,344	93,920	93,920	93,015
Contractuals	42,808	51,331	44,831	44,137
Debt Service	-	-	-	-
Commodities	383	2,331	8,831	3,321
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Environmental Resources</b>	<b>132,535</b>	<b>147,582</b>	<b>147,582</b>	<b>140,473</b>
<b>Public Services</b>				
<b>Community Programs</b>				
Personnel	-	-	-	-
Contractuals	218,000	218,000	218,000	218,000
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Community Programs</b>	<b>218,000</b>	<b>218,000</b>	<b>218,000</b>	<b>218,000</b>
<b>COMCARE</b>				
Personnel	3,620,420	4,410,122	4,410,122	3,797,140
Contractuals	966,780	997,872	997,872	928,826
Debt Service	-	-	-	-
Commodities	210,314	212,450	212,450	196,368
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total COMCARE</b>	<b>4,797,514</b>	<b>5,620,444</b>	<b>5,620,444</b>	<b>4,922,334</b>
<b>Department of Aging &amp; Disabilities</b>				
Personnel	116,809	134,379	134,379	111,888
Contractuals	2,322,819	2,408,359	2,408,359	2,328,927
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	29,000	38,830	38,830	38,830
<b>Total Department of Aging &amp; Disabilities</b>	<b>2,468,628</b>	<b>2,581,568</b>	<b>2,581,568</b>	<b>2,479,645</b>
<b>Health Department</b>				
Personnel	3,904,687	3,901,402	3,881,079	3,825,194
Contractuals	745,980	782,471	787,808	663,440
Debt Service	-	-	-	-
Commodities	808,933	726,805	726,805	685,693
Capital Improvements	-	-	14,986	14,986
Capital Outlay	22,436	-	-	-
Transfers Out	248,860	894,725	894,725	416,213
<b>Total Health Department</b>	<b>5,730,895</b>	<b>6,305,404</b>	<b>6,305,404</b>	<b>5,605,527</b>
<b>Culture &amp; Recreation</b>				
<b>Sedgwick County Parks Dept.</b>				
Personnel	620,140	688,047	638,047	626,431
Contractuals	323,058	309,776	344,878	344,220
Debt Service	-	-	-	-
Commodities	177,275	110,795	169,710	129,828
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	437,434	-	-	-
<b>Total Sedgwick County Parks Dept.</b>	<b>1,557,908</b>	<b>1,108,618</b>	<b>1,152,635</b>	<b>1,100,479</b>



# General Fund

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

For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

	2024 YTD	2025 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Culture and Recreation (Continued)</b>				
<b>Sedgwick County Zoo</b>				
Personnel	8,646,820	9,104,568	9,142,285	9,142,285
Contractuals	2,900,000	150,000	150,000	150,000
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Sedgwick County Zoo</b>	<b>11,546,820</b>	<b>9,254,568</b>	<b>9,292,285</b>	<b>9,292,285</b>
<b>Exploration Place</b>				
Personnel	202,794	209,576	213,489	213,489
Contractuals	2,017,346	1,800,741	5,300,741	5,296,828
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Exploration Place</b>	<b>2,220,140</b>	<b>2,010,317</b>	<b>5,514,230</b>	<b>5,510,317</b>
<b>Community Programs</b>				
Personnel	-	-	-	-
Contractuals	407,472	378,782	378,782	377,827
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Community Programs</b>	<b>407,472</b>	<b>378,782</b>	<b>378,782</b>	<b>377,827</b>
<b>Community Development</b>				
<b>Extension Council</b>				
Personnel	-	-	-	-
Contractuals	825,481	742,933	742,933	742,933
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Extension Council</b>	<b>825,481</b>	<b>742,933</b>	<b>742,933</b>	<b>742,933</b>
<b>Economic Development</b>				
Personnel	76,834	99,478	99,478	81,292
Contractuals	531,783	1,609,335	1,412,085	1,406,881
Debt Service	-	-	-	-
Commodities	9	9,500	500	217
Capital Improvements	-	-	37,250	36,535
Capital Outlay	-	-	-	-
Transfers Out	-	-	300,000	(186,886)
<b>Total Economic Development</b>	<b>608,627</b>	<b>1,718,313</b>	<b>1,849,313</b>	<b>1,338,039</b>
<b>Community Programs</b>				
Personnel	-	-	-	-
Contractuals	276,681	46,795	46,795	(19,838)
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Community Programs</b>	<b>276,681</b>	<b>46,795</b>	<b>46,795</b>	<b>(19,838)</b>



# General Fund

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

For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

	2024 YTD		2025 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Total Expenditures & Transfers Out	300,516,006	332,547,004	332,547,004	296,549,906
Net Change in Fund Balance	5,770,900	(49,918,603)	(49,918,603)	2,508,346
Actual Fund Balance, Beginning of Year	99,427,609	105,311,007	105,311,007	105,311,007
Ending Fund Balance	<u>\$ 105,198,509</u>	<u>\$ 55,392,404</u>	<u>\$ 55,392,404</u>	<u>\$ 107,819,353</u>



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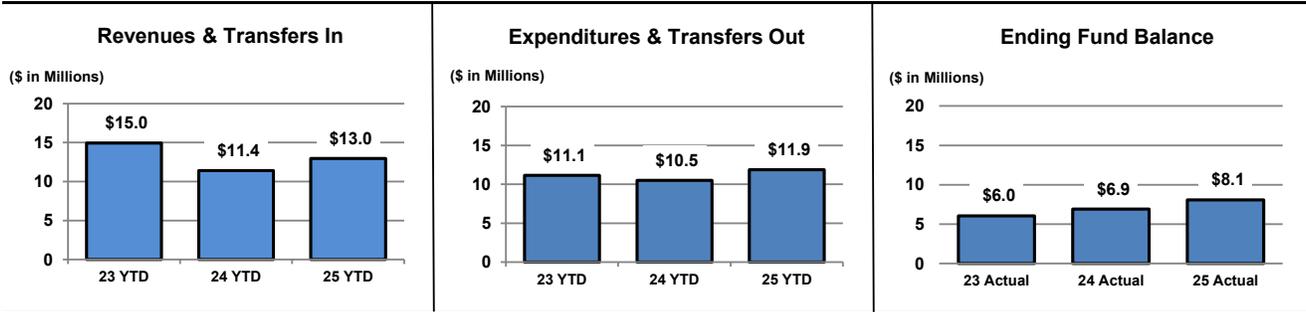


# Budgetary Accounts

# 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.



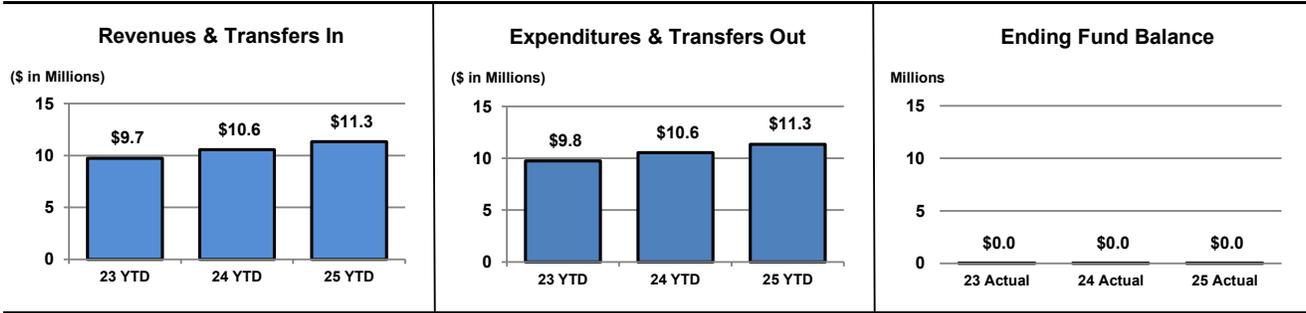
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
 For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

	2024 YTD		2025 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 7,184,794	\$ 9,153,927	\$ 9,153,927	\$ 9,128,590
Back Prop. Taxes & Ref. Warrants	170,789	89,318	89,318	172,337
Special Assessment Prop. Taxes	336,759	289,842	289,842	354,170
Motor Vehicle Taxes	1,366,559	740,762	740,762	903,961
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	2,331,687	2,392,306	2,392,306	2,392,736
<b>Total Revenues &amp; Transfers In</b>	<b>11,390,589</b>	<b>12,666,155</b>	<b>12,666,155</b>	<b>12,951,794</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	31,184	20,000	20,000	232
Debt Service	10,485,266	12,301,425	12,301,425	11,885,341
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>10,516,451</b>	<b>12,321,425</b>	<b>12,321,425</b>	<b>11,885,574</b>
<b>Net Change in Fund Balance</b>	<b>874,139</b>	<b>344,730</b>	<b>344,730</b>	<b>1,066,220</b>
<b>Actual Beginning Fund Balance</b>	<b>6,028,500</b>	<b>6,902,638</b>	<b>6,902,638</b>	<b>6,902,638</b>
<b>Ending Fund Balance</b>	<b>\$ 6,902,639</b>	<b>\$ 7,247,368</b>	<b>\$ 7,247,368</b>	<b>\$ 7,968,858</b>



# 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 December 31, 2025, with comparative actuals ending December 31, 2024

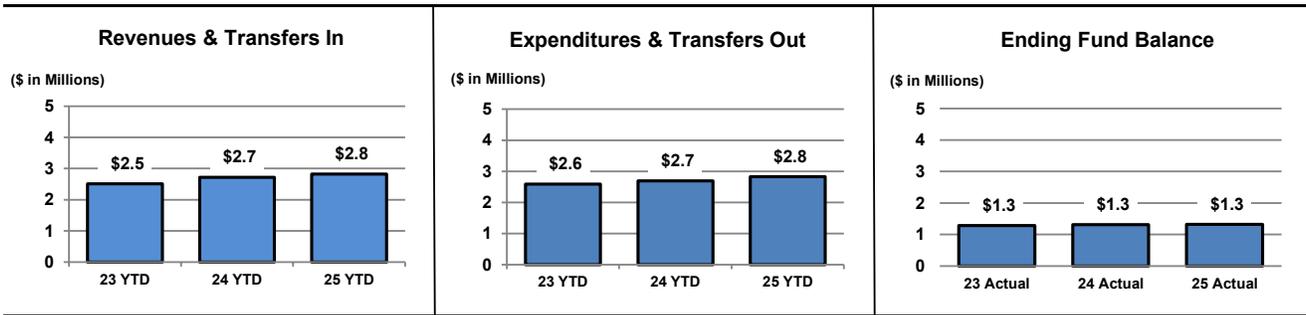
	2024 YTD	2025 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 9,318,947	\$ 10,072,247	\$ 10,072,247	\$ 10,025,232
Back Prop. Taxes & Ref. Warrants	133,497	115,898	115,898	176,619
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	1,097,791	957,035	957,035	1,143,714
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	348,587	348,587	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>10,550,235</b>	<b>11,493,767</b>	<b>11,493,767</b>	<b>11,345,565</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	10,550,235	11,645,180	11,645,180	11,345,565
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>10,550,235</b>	<b>11,645,180</b>	<b>11,645,180</b>	<b>11,345,565</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(151,413)</b>	<b>(151,413)</b>	<b>-</b>
<b>Actual Beginning Fund Balance</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>
<b>Ending Fund Balance</b>	<b>\$ 9,500</b>	<b>\$ (141,913)</b>	<b>\$ (141,913)</b>	<b>\$ 9,500</b>



# 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 December 31, 2025, with comparative actuals ending December 31, 2024*

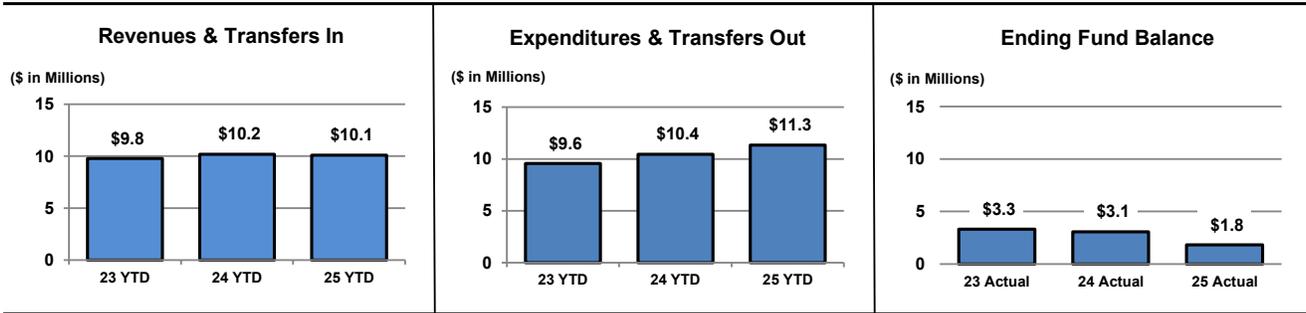
	2024 YTD		2025 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 2,391,804	\$ 2,491,202	\$ 2,491,202	\$ 2,486,303
Back Prop. Taxes & Ref. Warrants	36,023	29,747	29,747	46,739
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	274,426	245,423	245,423	293,110
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	(7,760)	-	-	-
Charges for Services	17,944	18,000	18,000	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	9,557	7,000	7,000	200
Reimbursements	250	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b><u>2,722,244</u></b>	<b><u>2,791,373</u></b>	<b><u>2,791,373</u></b>	<b><u>2,826,352</u></b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 823,328	\$ 908,917	\$ 908,917	\$ 797,635
Contractuals	1,609,599	1,803,234	1,803,234	1,762,684
Debt Service	-	-	-	-
Commodities	2,465	38,000	38,000	7,197
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	262,489	378,300	378,300	258,103
<b>Total Expenditures &amp; Transfers Out</b>	<b><u>2,697,881</u></b>	<b><u>3,128,451</u></b>	<b><u>3,128,451</u></b>	<b><u>2,825,619</u></b>
<b>Net Change in Fund Balance</b>	<b><u>24,363</u></b>	<b><u>(337,078)</u></b>	<b><u>(337,078)</u></b>	<b><u>732</u></b>
<b>Actual Beginning Fund Balance</b>	<b>1,285,501</b>	<b>1,309,864</b>	<b>1,309,864</b>	<b>1,309,864</b>
<b>Ending Fund Balance</b>	<b><u>\$ 1,309,864</u></b>	<b><u>\$ 972,786</u></b>	<b><u>\$ 972,786</u></b>	<b><u>\$ 1,310,596</u></b>



# 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 December 31, 2025, with comparative actuals ending December 31, 2024*

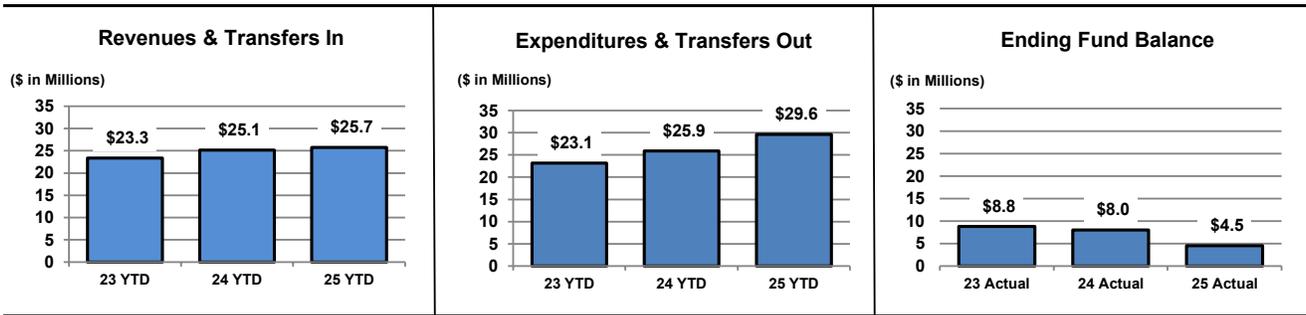
	2024 YTD		2025 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts	Annual Budgeted Amounts	YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 4,609,640	\$ 4,445,283	\$ 4,445,283	\$ 4,424,823
Back Prop. Taxes & Ref. Warrants	71,388	57,331	57,331	91,316
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	526,952	472,165	472,165	564,744
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	13,800	20,244	20,244	18,874
Intergovernmental	4,886,657	4,971,871	4,971,871	4,963,556
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	25
Miscellaneous	36,445	12,248	12,248	7,123
Reimbursements	28,122	31,592	31,592	29,623
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	5,804
<b>Total Revenues &amp; Transfers In</b>	<b>10,173,005</b>	<b>10,010,733</b>	<b>10,010,733</b>	<b>10,105,888</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 6,128,554	\$ 7,741,280	\$ 7,516,280	\$ 6,815,637
Contractuals	4,065,848	4,167,475	4,438,975	4,364,218
Debt Service	-	-	-	-
Commodities	246,727	372,795	326,295	145,502
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>10,441,129</b>	<b>12,281,550</b>	<b>12,281,550</b>	<b>11,325,357</b>
<b>Net Change in Fund Balance</b>	<b>(268,125)</b>	<b>(2,270,818)</b>	<b>(2,270,818)</b>	<b>(1,219,469)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,328,794</b>	<b>3,060,670</b>	<b>3,060,670</b>	<b>3,060,670</b>
<b>Ending Fund Balance</b>	<b>\$ 3,060,669</b>	<b>\$ 789,852</b>	<b>\$ 789,852</b>	<b>\$ 1,841,201</b>



# 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 December 31, 2025, with comparative actuals ending December 31, 2024

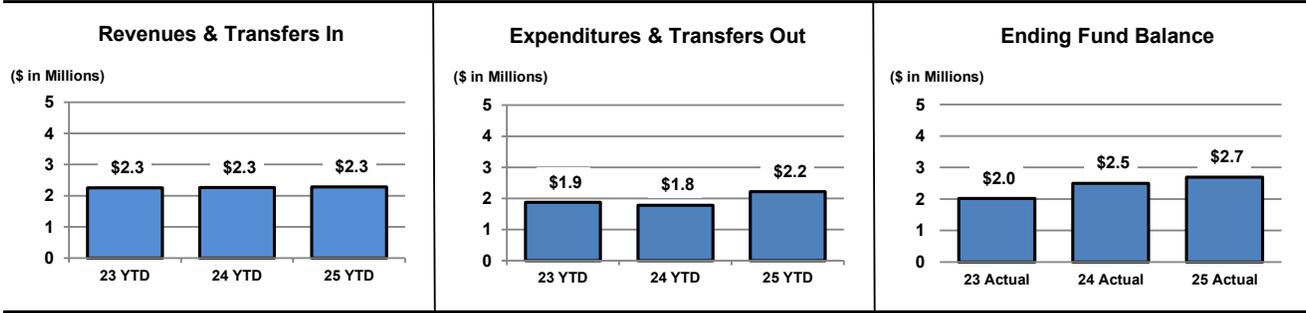
	2024 YTD		2025 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 20,923,732	\$ 21,506,560	\$ 21,506,560	\$ 21,747,109
Back Prop. Taxes & Ref. Warrants	75,887	263,676	263,676	334,410
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	2,093,115	2,097,675	2,097,675	2,203,585
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	9,725	10,508	10,508	8,350
Intergovernmental	-	-	-	-
Charges for Services	804,110	1,011,460	1,011,460	782,472
Fines & Forfeitures	-	-	-	-
Miscellaneous	448,018	18,894	18,894	2,638
Reimbursements	4,137	1,290	1,290	20,746
Use of Money & Property	780,693	761,837	761,837	627,125
Transfers In & Other Proceeds	-	-	-	1,370
<b>Total Revenues &amp; Transfers In</b>	<b>25,139,417</b>	<b>25,671,901</b>	<b>25,671,901</b>	<b>25,727,806</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 19,307,087	\$ 20,103,229	\$ 20,103,229	\$ 20,341,850
Contractuals	2,083,377	6,601,301	6,601,301	1,637,458
Debt Service	708,065	2,061,502	2,061,502	1,290,886
Commodities	771,014	1,004,768	1,004,768	922,806
Capital Improvements	-	-	-	-
Capital Outlay	540,470	370,000	370,000	290,053
Transfers Out	2,500,000	-	-	5,118,884
<b>Total Expenditures &amp; Transfers Out</b>	<b>25,910,014</b>	<b>30,140,800</b>	<b>30,140,800</b>	<b>29,601,935</b>
<b>Net Change in Fund Balance</b>	<b>(770,597)</b>	<b>(4,468,899)</b>	<b>(4,468,899)</b>	<b>(3,874,129)</b>
<b>Actual Beginning Fund Balance</b>	<b>8,770,201</b>	<b>7,999,604</b>	<b>7,999,604</b>	<b>7,999,604</b>
<b>Ending Fund Balance</b>	<b>\$ 7,999,604</b>	<b>\$ 3,530,705</b>	<b>\$ 3,530,705</b>	<b>\$ 4,125,475</b>



# 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 December 31, 2025, with comparative actuals ending December 31, 2024

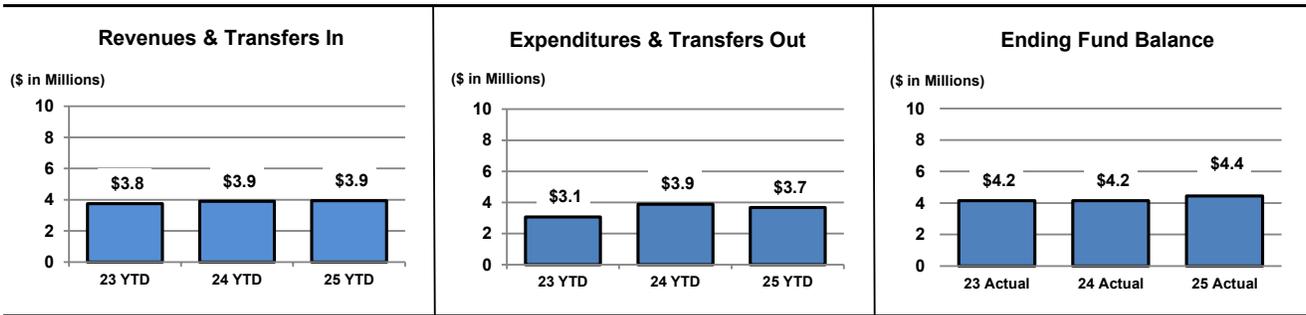
	2024 YTD		2025 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	89,524	31,361	31,361	57,647
Intergovernmental	-	-	-	-
Charges for Services	2,176,903	2,271,453	2,271,453	2,226,299
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	73	73	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b><u>2,266,427</u></b>	<b><u>2,302,888</u></b>	<b><u>2,302,888</u></b>	<b><u>2,283,946</u></b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 963,574	\$ 1,067,621	\$ 1,067,621	\$ 1,036,369
Contractuals	729,124	1,551,542	1,497,042	1,059,127
Debt Service	-	-	-	-
Commodities	91,152	79,165	133,665	121,472
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b><u>1,783,850</u></b>	<b><u>2,698,328</u></b>	<b><u>2,698,328</u></b>	<b><u>2,216,968</u></b>
<b>Net Change in Fund Balance</b>	<b><u>482,577</u></b>	<b><u>(395,441)</u></b>	<b><u>(395,441)</u></b>	<b><u>66,978</u></b>
<b>Actual Beginning Fund Balance</b>	<b>2,017,934</b>	<b>2,500,511</b>	<b>2,500,511</b>	<b>2,500,511</b>
<b>Ending Fund Balance</b>	<b><u>\$ 2,500,511</u></b>	<b><u>\$ 2,105,070</u></b>	<b><u>\$ 2,105,070</u></b>	<b><u>\$ 2,567,489</u></b>



# Emergency Communications 911

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

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



**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
 For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

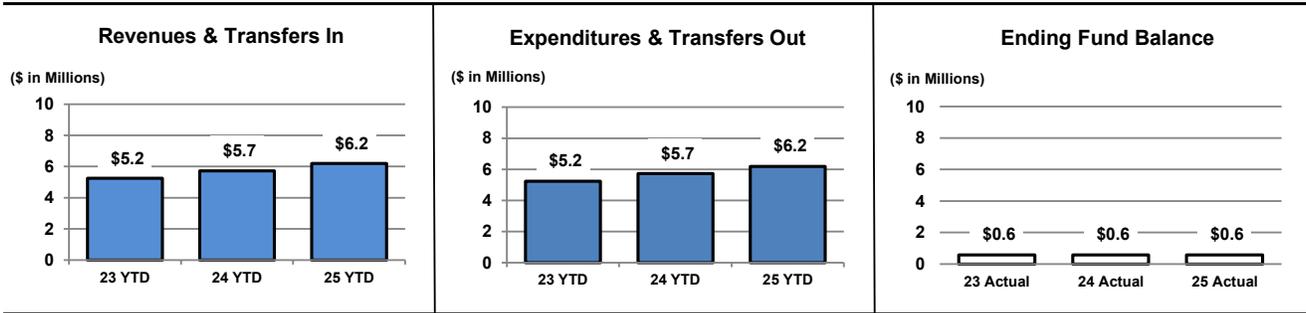
	2024 YTD		2025 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	3,692,787	3,718,793	3,718,793	3,777,004
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Reimbursements	-	-	-	-
Use of Money & Property	204,508	85,229	85,229	170,137
Transfers In & Other Proceeds	-	-	-	505
<b>Total Revenues &amp; Transfers In</b>	<b><u>3,897,295</u></b>	<b><u>3,804,022</u></b>	<b><u>3,804,022</u></b>	<b><u>3,947,647</u></b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	2,663,161	2,917,063	2,860,552	2,860,331
Debt Service	-	-	-	-
Commodities	37,188	55,968	109,168	102,331
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	1,192,165	712,251	715,562	715,562
<b>Total Expenditures &amp; Transfers Out</b>	<b><u>3,892,514</u></b>	<b><u>3,685,282</u></b>	<b><u>3,685,282</u></b>	<b><u>3,678,223</u></b>
<b>Net Change in Fund Balance</b>	<b><u>4,781</u></b>	<b><u>118,740</u></b>	<b><u>118,740</u></b>	<b><u>269,423</u></b>
<b>Actual Beginning Fund Balance</b>	<b>4,152,224</b>	<b>4,157,005</b>	<b>4,157,005</b>	<b>4,157,005</b>
<b>Ending Fund Balance</b>	<b><u>\$ 4,157,005</u></b>	<b><u>\$ 4,275,745</u></b>	<b><u>\$ 4,275,745</u></b>	<b><u>\$ 4,426,428</u></b>



# 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 December 31, 2025, with comparative actuals ending December 31, 2024

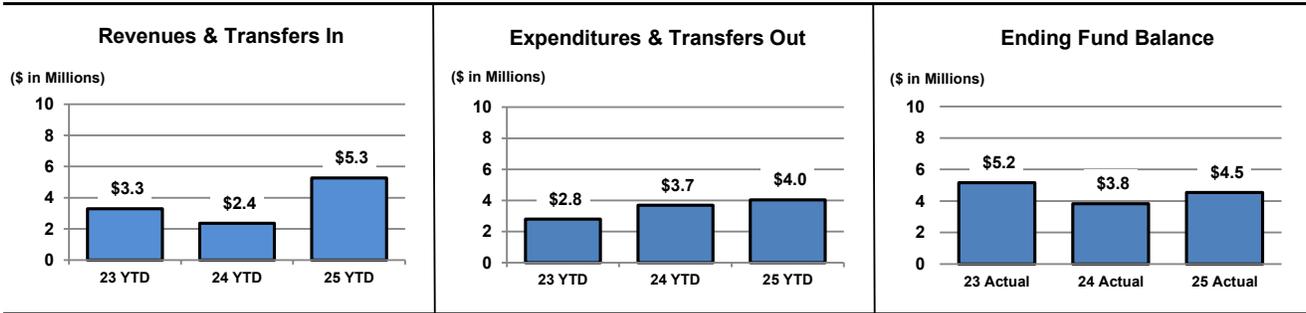
	2024 YTD		2025 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts	Annual Budgeted Amounts	YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	36,050	30,348	30,348	39,375
Charges for Services	4,935,767	4,975,189	4,975,189	5,160,377
Fines & Forfeitures	-	-	-	-
Miscellaneous	2,863	80,506	80,506	10,755
Reimbursements	-	-	-	-
Use of Money & Property	97,608	61,515	61,515	152,447
Transfers In & Other Proceeds	655,616	606,165	606,165	831,290
<b>Total Revenues &amp; Transfers In</b>	<b>5,727,905</b>	<b>5,753,724</b>	<b>5,753,724</b>	<b>6,194,243</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 4,394,062	\$ 4,971,230	\$ 4,971,230	\$ 4,299,695
Contractuals	1,258,486	1,507,005	1,900,748	1,822,586
Debt Service	-	-	-	-
Commodities	75,356	72,500	88,757	71,962
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>5,727,904</b>	<b>6,550,735</b>	<b>6,960,735</b>	<b>6,194,243</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(797,011)</b>	<b>(1,207,011)</b>	<b>-</b>
<b>Actual Beginning Fund Balance</b>	<b>587,026</b>	<b>587,027</b>	<b>587,027</b>	<b>587,027</b>
<b>Ending Fund Balance</b>	<b>\$ 587,026</b>	<b>\$ (209,984)</b>	<b>\$ (619,984)</b>	<b>\$ 587,027</b>



# SCDDO Grants

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

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



**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
*For the month ending December 31, 2025, with comparative actuals ending December 31, 2024*

	2024 YTD		2025 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	4,769,470
Charges for Services	174,300	255,600	255,600	469,410
Fines & Forfeitures	-	-	-	-
Miscellaneous	29,683	-	-	(20,075)
Reimbursements	20,090	22,500	22,500	46,331
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b><u>2,356,895</u></b>	<b><u>3,378,712</u></b>	<b><u>3,909,649</u></b>	<b><u>5,265,135</u></b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 1,840,528	\$ 2,023,809	\$ 2,022,809	\$ 1,866,525
Contractuals	1,811,545	1,781,821	2,291,758	2,126,023
Debt Service	-	-	-	-
Commodities	33,485	32,700	54,700	40,793
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b><u>3,685,559</u></b>	<b><u>3,838,330</u></b>	<b><u>4,369,267</u></b>	<b><u>4,033,340</u></b>
<b>Net Change in Fund Balance</b>	<b><u>(1,328,664)</u></b>	<b><u>(459,618)</u></b>	<b><u>(459,618)</u></b>	<b><u>1,231,795</u></b>
<b>Actual Beginning Fund Balance</b>	<b>5,158,698</b>	<b>3,830,034</b>	<b>3,830,034</b>	<b>3,830,034</b>
<b>Ending Fund Balance</b>	<b><u>\$ 3,830,034</u></b>	<b><u>\$ 3,370,416</u></b>	<b><u>\$ 3,370,416</u></b>	<b><u>\$ 5,061,829</u></b>

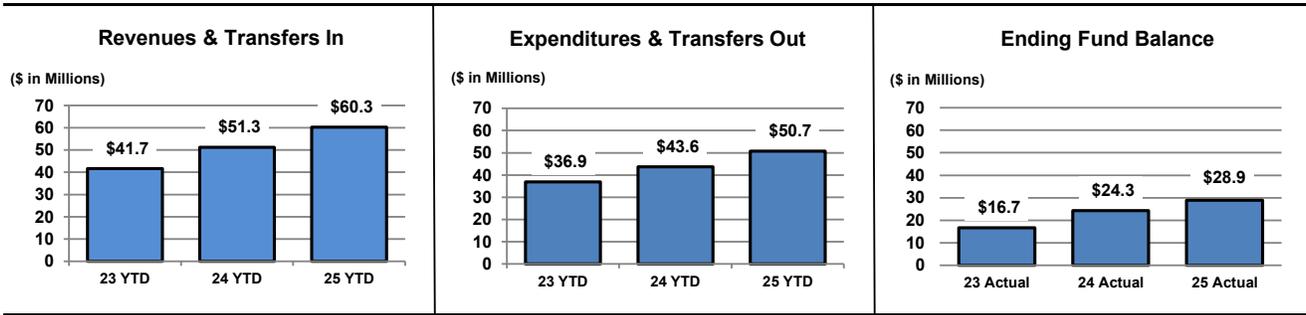


# COMCARE Grants

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

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

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



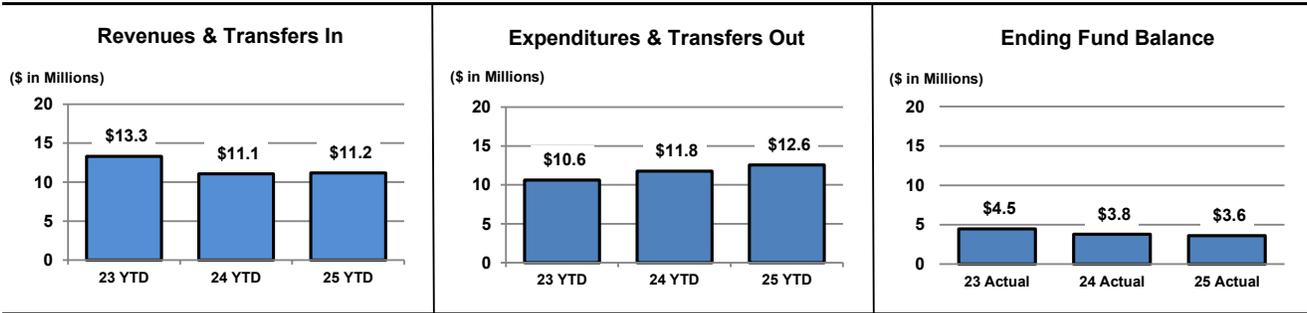
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

	2024 YTD	2025 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	15,087,545	15,518,421	20,107,950	17,895,597
Charges for Services	35,959,091	38,909,027	38,909,027	42,228,149
Fines & Forfeitures	-	-	-	-
Miscellaneous	17,693	8,675	8,820	5,270
Reimbursements	27,402	13,800	13,800	17,775
Use of Money & Property	(2,083)	10,000	10,000	11,889
Transfers In & Other Proceeds	166,214	132,393	132,393	96,062
<b>Total Revenues &amp; Transfers In</b>	<b>51,255,862</b>	<b>54,592,316</b>	<b>59,181,990</b>	<b>60,254,741</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 33,586,844	\$ 42,624,760	\$ 45,828,493	\$ 36,316,081
Contractuals	9,162,684	14,559,329	15,746,867	13,701,280
Debt Service	-	-	-	-
Commodities	895,614	844,775	1,043,178	656,396
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>43,645,142</b>	<b>58,028,864</b>	<b>62,618,538</b>	<b>50,673,756</b>
<b>Net Change in Fund Balance</b>	<b>7,610,720</b>	<b>(3,436,548)</b>	<b>(3,436,548)</b>	<b>9,580,985</b>
<b>Actual Beginning Fund Balance</b>	<b>16,678,410</b>	<b>24,289,130</b>	<b>24,289,130</b>	<b>24,289,130</b>
<b>Ending Fund Balance</b>	<b>\$ 24,289,130</b>	<b>\$ 20,852,582</b>	<b>\$ 20,852,582</b>	<b>\$ 33,870,115</b>



# Corrections Grants

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



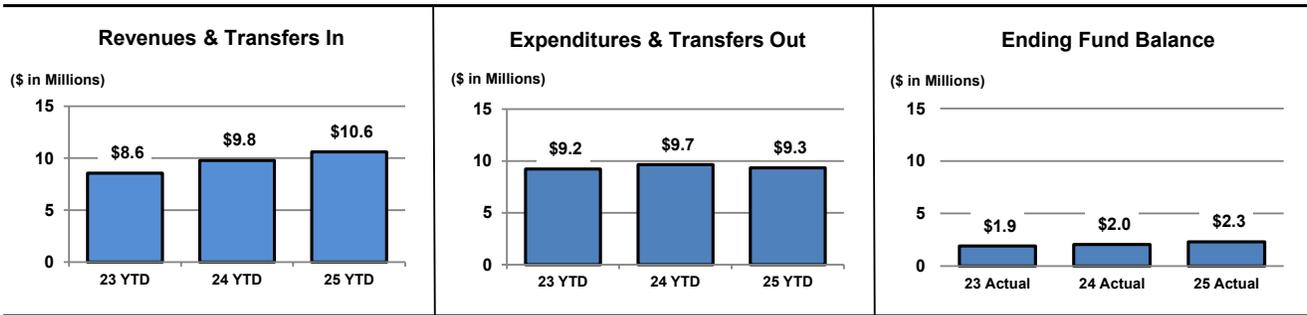
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
*For the month ending December 31, 2025, with comparative actuals ending December 31, 2024*

	2024 YTD		2025 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	10,681,988	11,732,174	14,377,801	10,691,904
Charges for Services	360,334	859,815	859,815	453,222
Fines & Forfeitures	-	-	-	-
Miscellaneous	23,416	29,729	29,729	36,311
Reimbursements	8,055	10,888	10,888	168
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	992,000	992,000	-
<b>Total Revenues &amp; Transfers In</b>	<b>11,073,792</b>	<b>13,624,606</b>	<b>16,270,233</b>	<b>11,181,606</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 9,990,854	\$ 12,134,043	\$ 12,382,460	\$ 10,801,839
Contractuals	1,412,645	1,776,861	3,390,148	1,606,653
Debt Service	-	-	-	-
Commodities	352,089	267,500	284,350	162,262
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>11,755,587</b>	<b>14,178,404</b>	<b>16,056,958</b>	<b>12,570,754</b>
<b>Net Change in Fund Balance</b>	<b>(681,795)</b>	<b>(553,798)</b>	<b>213,275</b>	<b>(1,389,147)</b>
<b>Actual Beginning Fund Balance</b>	<b>4,476,574</b>	<b>3,794,779</b>	<b>3,794,779</b>	<b>3,794,779</b>
<b>Ending Fund Balance</b>	<b>\$ 3,794,779</b>	<b>\$ 3,240,981</b>	<b>\$ 4,008,054</b>	<b>\$ 2,405,632</b>



# Aging Grants

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



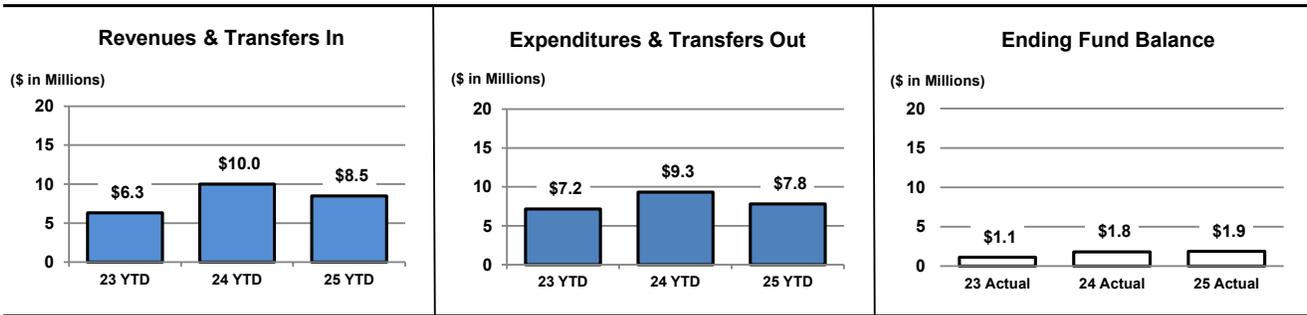
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
 For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

	2024 YTD		2025 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	8,489,673	9,360,290	9,977,148	9,427,137
Charges for Services	981,863	902,590	902,590	914,859
Fines & Forfeitures	-	-	-	-
Miscellaneous	27,328	12,500	12,500	(22,358)
Reimbursements	-	-	-	760
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	291,489	417,130	433,630	296,933
<b>Total Revenues &amp; Transfers In</b>	<b>9,790,353</b>	<b>10,692,510</b>	<b>11,325,868</b>	<b>10,617,332</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 2,752,075	\$ 3,732,763	\$ 3,424,924	\$ 2,500,625
Contractuals	6,744,363	7,263,768	7,790,621	6,421,538
Debt Service	-	-	-	-
Commodities	35,889	155,383	355,776	337,125
Capital Improvements	-	-	-	-
Capital Outlay	126,800	-	82,500	73,390
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>9,659,127</b>	<b>11,151,914</b>	<b>11,653,821</b>	<b>9,332,678</b>
<b>Net Change in Fund Balance</b>	<b>131,226</b>	<b>(459,404)</b>	<b>(327,953)</b>	<b>1,284,654</b>
<b>Actual Beginning Fund Balance</b>	<b>1,909,930</b>	<b>2,041,156</b>	<b>2,041,156</b>	<b>2,041,156</b>
<b>Ending Fund Balance</b>	<b>\$ 2,041,156</b>	<b>\$ 1,581,752</b>	<b>\$ 1,713,203</b>	<b>\$ 3,325,810</b>



# Health Grants

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



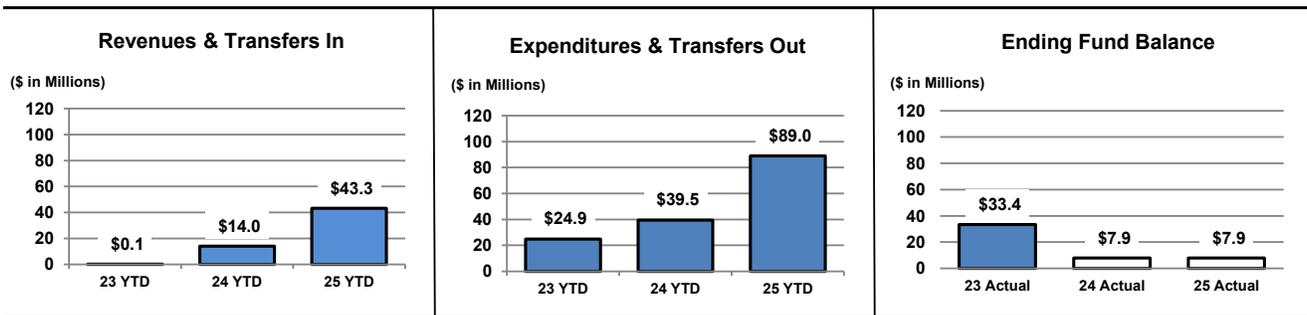
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
 For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

	2024 YTD		2025 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	9,434,519	9,003,995	9,893,995	7,589,909
Charges for Services	292,091	498,496	498,496	334,510
Fines & Forfeitures	-	-	-	-
Miscellaneous	639	814	814	558
Reimbursements	37,420	25,333	25,333	39,703
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	248,860	1,020,629	1,020,629	526,368
<b>Total Revenues &amp; Transfers In</b>	<b>10,013,528</b>	<b>10,549,268</b>	<b>11,439,268</b>	<b>8,491,048</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 6,330,194	\$ 9,175,259	\$ 9,533,033	\$ 5,520,845
Contractuals	1,479,749	1,711,604	2,245,528	1,676,909
Debt Service	-	-	-	-
Commodities	459,658	768,906	767,208	513,757
Capital Improvements	957,947	-	-	-
Capital Outlay	109,200	-	-	-
Transfers Out	-	125,904	125,904	110,156
<b>Total Expenditures &amp; Transfers Out</b>	<b>9,336,748</b>	<b>11,781,673</b>	<b>12,671,673</b>	<b>7,821,667</b>
<b>Net Change in Fund Balance</b>	<b>676,781</b>	<b>(1,232,406)</b>	<b>(1,232,406)</b>	<b>669,381</b>
<b>Actual Beginning Fund Balance</b>	<b>1,124,420</b>	<b>1,800,923</b>	<b>1,800,923</b>	<b>1,800,923</b>
<b>Ending Fund Balance</b>	<b>\$ 1,801,201</b>	<b>\$ 568,517</b>	<b>\$ 568,517</b>	<b>\$ 2,470,304</b>



# 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.



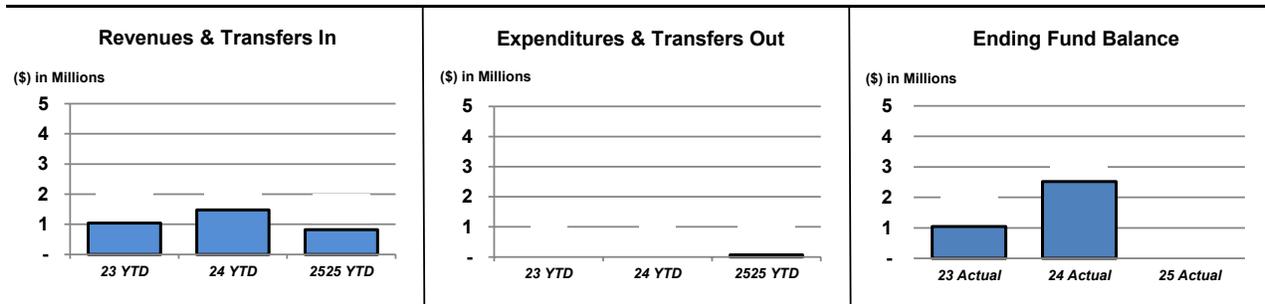
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
 For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

	2024 YTD		2025 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	14,000,033	-	440,604	43,251,101
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>14,000,033</b>	<b>-</b>	<b>440,604</b>	<b>43,251,101</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 3,270,193	\$ -	\$ -	\$ -
Contractuals	2,168,889	-	109,814	111,367
Debt Service	-	-	-	-
Commodities	1,201,572	-	380	380
Capital Improvements	854,713	-	42,143,087	88,842,296
Capital Outlay	-	-	-	-
Transfers Out	31,988,559	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>39,483,926</b>	<b>-</b>	<b>42,253,281</b>	<b>88,954,043</b>
<b>Net Change in Fund Balance</b>	<b>(25,483,893)</b>	<b>-</b>	<b>(41,812,677)</b>	<b>(45,702,942)</b>
<b>Actual Beginning Fund Balance</b>	<b>33,439,309</b>	<b>7,855,416</b>	<b>7,855,416</b>	<b>7,855,416</b>
<b>Ending Fund Balance</b>	<b>\$ 7,955,415</b>	<b>\$ 7,855,416</b>	<b>\$ (33,957,261)</b>	<b>\$ (37,847,526)</b>



# 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)

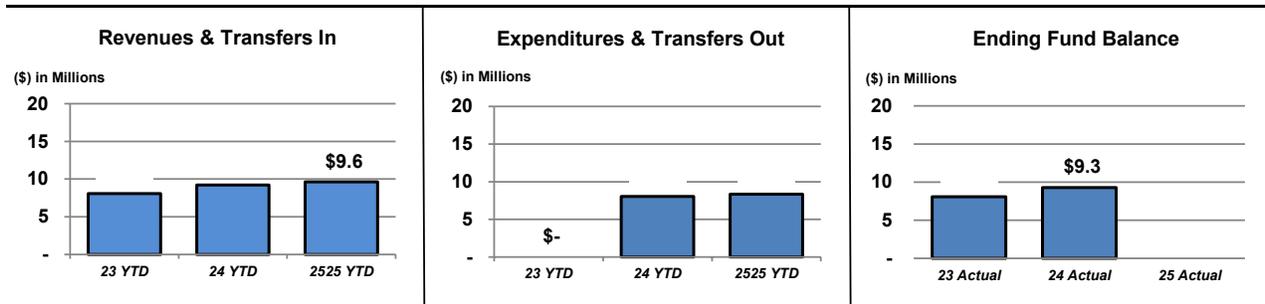
For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

	2024 YTD		2025 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts	YTD Actual Amounts	Annual Budgeted Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	-	-	818,924
Miscellaneous	-	-	-	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,474,127</b>	<b>-</b>	<b>-</b>	<b>818,924</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	-	-	66,555	66,555
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>-</b>	<b>-</b>	<b>66,555</b>	<b>66,555</b>
<b>Net Change in Fund Balance</b>	<b>1,474,127</b>	<b>-</b>	<b>(66,555)</b>	<b>752,369</b>
<b>Actual Beginning Fund Balance</b>	<b>1,040,386</b>	<b>2,514,513</b>	<b>2,514,513</b>	<b>2,514,513</b>
<b>Ending Fund Balance</b>	<b>\$ 2,514,513</b>	<b>\$ 2,514,513</b>	<b>\$ 2,447,958</b>	<b>\$ 3,266,882</b>



# Code Inspection & Enforcement

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



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

For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

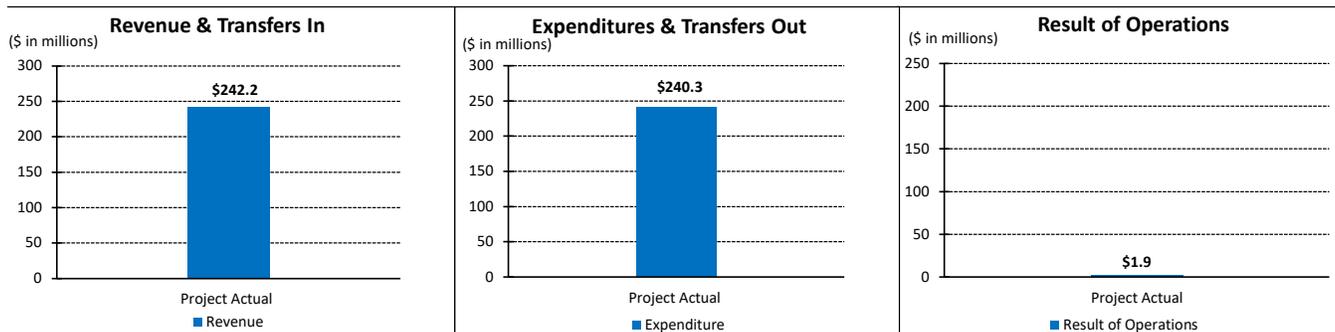
	2024 YTD	Annual Budgeted Amounts		2025 YTD
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	9,076,488	8,365,648	8,365,648	9,318,450
Intergovernmental	-	-	-	-
Charges for Services	137,193	111,094	111,094	283,995
Fines & Forfeitures	-	-	-	-
Miscellaneous	97	922	922	4,074
Reimbursements	1,874	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	13,934
<b>Total Revenues &amp; Transfers In</b>	<b>9,215,651</b>	<b>8,477,663</b>	<b>8,477,663</b>	<b>9,620,453</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 3,754,436	\$ 4,541,882	\$ 4,541,882	\$ 4,184,173
Contractuals	4,107,510	5,433,090	5,433,090	3,998,127
Debt Service	-	-	-	-
Commodities	88,047	89,200	89,200	79,196
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	83,094	82,919	82,919	82,919
<b>Total Expenditures &amp; Transfers Out</b>	<b>8,033,088</b>	<b>10,147,091</b>	<b>10,147,091</b>	<b>8,344,416</b>
<b>Net Change in Fund Balance</b>	<b>1,182,564</b>	<b>(1,669,427)</b>	<b>(1,669,427)</b>	<b>1,276,037</b>
<b>Actual Beginning Fund Balance</b>	<b>8,082,460</b>	<b>9,265,023</b>	<b>9,265,023</b>	<b>9,265,023</b>
<b>Ending Fund Balance</b>	<b>\$ 9,265,024</b>	<b>\$ 7,595,596</b>	<b>\$ 7,595,596</b>	<b>\$ 10,541,060</b>



# INTRUST Bank Arena - Subfund

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

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



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

	Total Project				
	Budget		FY '05-FY '24 Amounts	FY 2025 Amounts	Total Amounts
	Original	Revised			
<b>Revenues &amp; transfers in</b>					
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	912,458	\$ 15,408,135
Miscellaneous	-	-	857,579	99,179	\$ 956,758
Reimbursements	-	-	2,180,367	-	\$ 2,180,367
Other proceeds	-	-	8,103,298	193,886	\$ 8,297,184
<b>Total revenues &amp; transfers in</b>	<b>184,528,042</b>	<b>205,500,000</b>	<b>242,174,826</b>	<b>1,205,522</b>	<b>243,380,348</b>
<b>Expenditures &amp; transfers out</b>					
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	637,738	\$ 17,324,919
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	23,218,464	1,533,593	\$ 24,752,057
<b>Total expenditures &amp; transfers out</b>	<b>184,528,042</b>	<b>211,408,448</b>	<b>240,315,492</b>	<b>2,171,331</b>	<b>242,486,823</b>
<b>Ending fund balance</b>			<b>\$ 1,859,334</b>		<b>\$ 893,523</b>

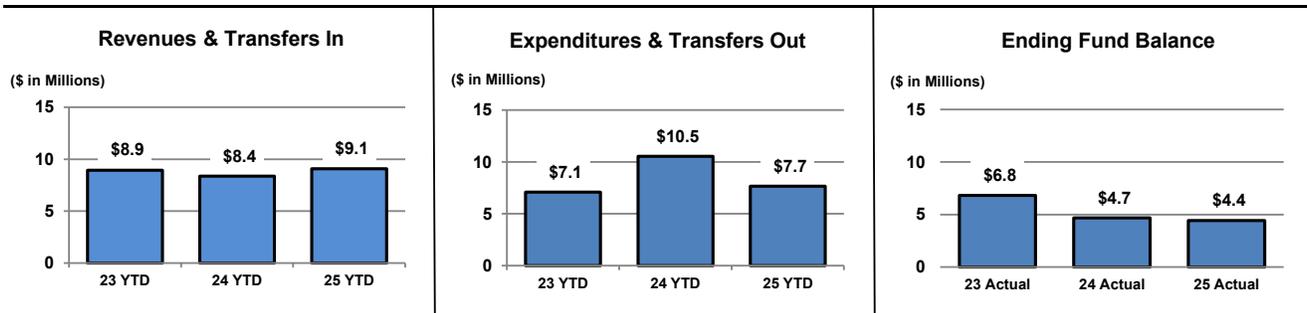


# Fleet Management

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 December 31, 2025, with comparative actuals ending December 31, 2024

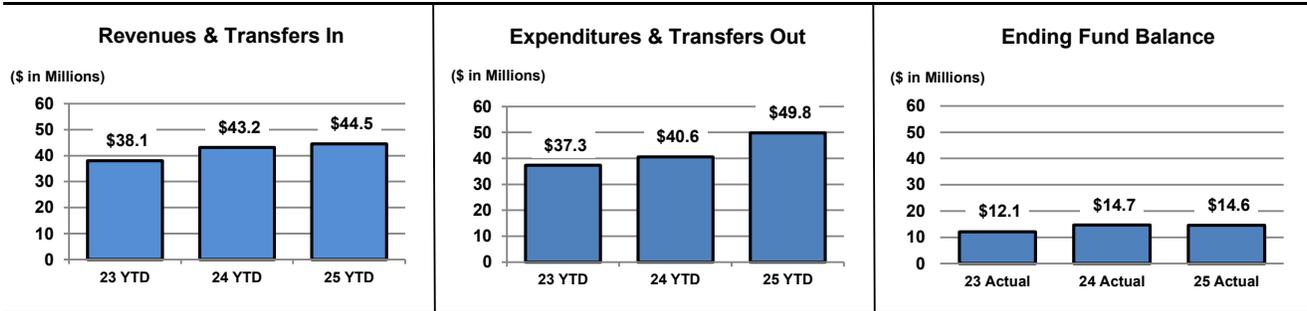
	2024 YTD		2025 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	8,114,029	8,967,908	8,967,908	8,794,209
Fines & Forfeitures	-	-	-	-
Miscellaneous	193,296	286,475	286,475	225,409
Reimbursements	46,179	46,653	46,653	46,653
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>8,353,504</b>	<b>9,301,035</b>	<b>9,301,035</b>	<b>9,066,271</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 1,270,357	\$ 1,357,789	\$ 1,357,789	\$ 1,344,814
Contractuals	810,122	866,777	1,005,354	961,934
Debt Service	-	-	-	-
Commodities	3,406,409	3,957,000	3,938,314	3,554,510
Capital Improvements	-	-	-	-
Capital Outlay	3,044,668	6,184,102	4,793,863	534,335
Transfers Out	2,014,453	-	1,270,348	1,270,348
<b>Total Expenditures &amp; Transfers Out</b>	<b>10,546,008</b>	<b>12,365,668</b>	<b>12,365,668</b>	<b>7,665,941</b>
<b>Net Change in Fund Balance</b>	<b>(2,192,504)</b>	<b>(3,064,633)</b>	<b>(3,064,633)</b>	<b>1,400,330</b>
<b>Actual Beginning Fund Balance</b>	<b>6,832,622</b>	<b>4,666,163</b>	<b>4,666,163</b>	<b>4,666,163</b>
<b>Ending Fund Balance</b>	<b>\$ 4,640,118</b>	<b>\$ 1,601,530</b>	<b>\$ 1,601,530</b>	<b>\$ 6,066,493</b>



# Health/Dental Insurance Fund

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

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



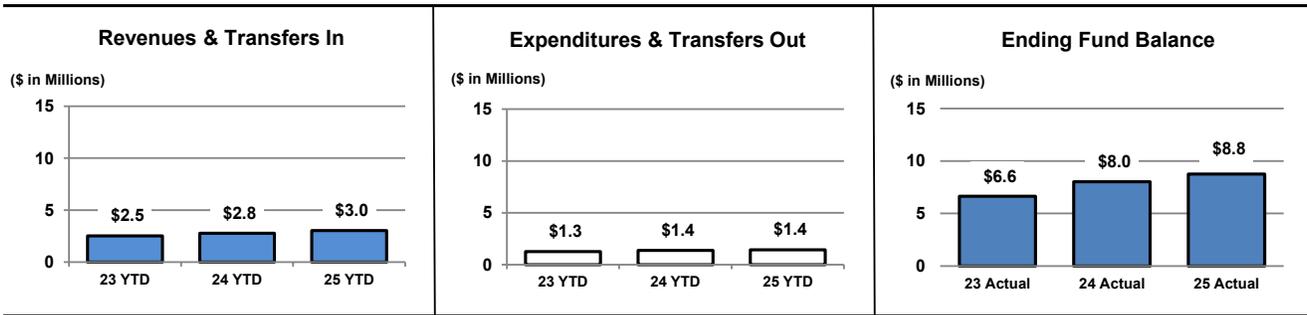
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

	2024 YTD		2025 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	38,835,435	42,505,713	42,505,713	39,963,375
Fines & Forfeitures	-	-	-	-
Miscellaneous	3,535,461	2,776,150	2,776,150	4,000,942
Reimbursements	-	-	-	-
Use of Money & Property	787,485	686,768	686,768	552,093
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b><u>43,158,381</u></b>	<b><u>45,968,631</u></b>	<b><u>45,968,631</u></b>	<b><u>44,516,409</u></b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 234,282	\$ 302,776	\$ 302,776	\$ 267,587
Contractuals	40,348,978	42,930,371	50,372,844	49,560,871
Debt Service	-	-	-	-
Commodities	-	60,500	60,500	19,046
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b><u>40,583,260</u></b>	<b><u>43,293,648</u></b>	<b><u>50,736,121</u></b>	<b><u>49,847,504</u></b>
<b>Net Change in Fund Balance</b>	<b><u>2,575,121</u></b>	<b><u>2,674,984</u></b>	<b><u>(4,767,489)</u></b>	<b><u>(5,331,095)</u></b>
<b>Actual Beginning Fund Balance</b>	<b><u>12,128,869</u></b>	<b><u>14,703,990</u></b>	<b><u>14,703,990</u></b>	<b><u>14,703,990</u></b>
<b>Ending Fund Balance</b>	<b><u>\$ 14,703,990</u></b>	<b><u>\$ 17,378,974</u></b>	<b><u>\$ 9,936,501</u></b>	<b><u>\$ 9,372,895</u></b>



# Workers' Compensation

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



**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
 For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

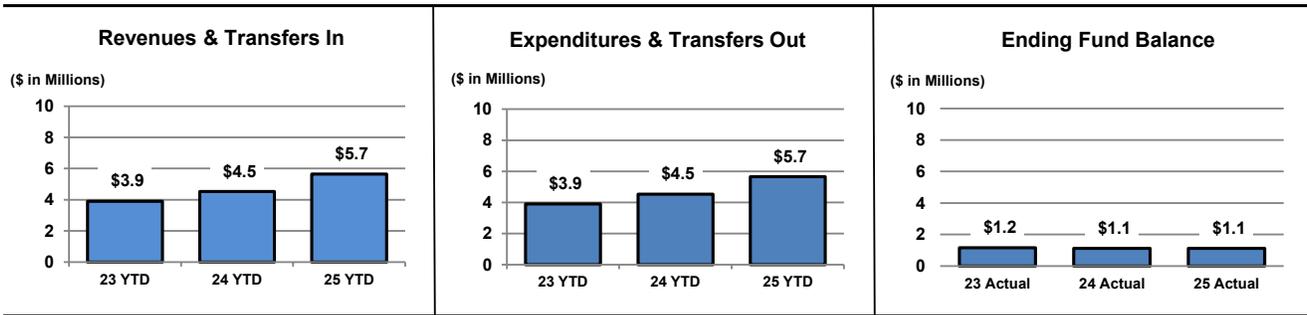
	2024 YTD		2025 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,417,270	2,000,000	2,000,000	2,584,755
Fines & Forfeitures	-	-	-	-
Miscellaneous	2,217	-	-	957
Reimbursements	209	15,000	15,000	97,153
Use of Money & Property	346,291	302,371	302,371	348,683
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,765,986</b>	<b>2,317,371</b>	<b>2,317,371</b>	<b>3,031,548</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 174,008	\$ 312,319	\$ 312,319	\$ 289,548
Contractuals	1,157,752	1,882,030	1,832,030	1,108,129
Debt Service	-	-	-	-
Commodities	51,681	-	50,000	48,893
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,383,441</b>	<b>2,194,349</b>	<b>2,194,349</b>	<b>1,446,570</b>
<b>Net Change in Fund Balance</b>	<b>1,382,545</b>	<b>123,021</b>	<b>123,021</b>	<b>1,584,978</b>
<b>Actual Beginning Fund Balance</b>	<b>6,639,529</b>	<b>8,022,104</b>	<b>8,022,104</b>	<b>8,022,104</b>
<b>Ending Fund Balance</b>	<b>\$ 8,022,074</b>	<b>\$ 8,145,125</b>	<b>\$ 8,145,125</b>	<b>\$ 9,607,082</b>



# Risk Management

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

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



**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
For the month ending December 31, 2025, with comparative actuals ending December 31, 2024

	2024 YTD		2025 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
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
Reimbursements	430,869	200,000	200,000	96,627
Use of Money & Property	-	9,144	9,144	-
Transfers In & Other Proceeds	4,106,195	-	-	5,525,011
<b>Total Revenues &amp; Transfers In</b>	<b>4,537,187</b>	<b>209,144</b>	<b>209,144</b>	<b>5,654,823</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 285,748	\$ 409,352	\$ 409,352	\$ 370,351
Contractuals	4,149,084	5,086,295	5,996,295	5,199,036
Debt Service	-	-	-	-
Commodities	102,355	20,435	110,435	85,436
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>4,537,187</b>	<b>5,516,082</b>	<b>6,516,082</b>	<b>5,654,823</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(5,306,938)</b>	<b>(6,306,938)</b>	<b>-</b>
<b>Actual Beginning Fund Balance</b>	<b>1,164,873</b>	<b>1,122,574</b>	<b>1,122,574</b>	<b>1,122,574</b>
<b>Ending Fund Balance</b>	<b>\$ 1,164,873</b>	<b>\$ (4,184,364)</b>	<b>\$ (5,184,364)</b>	<b>\$ 1,122,574</b>



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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 \$2.1 million with \$0.7 million committed and \$1.4 million available. There is one facility project and two road projects 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 \$13.5 million committed and \$10.9 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 \$170.0 million with \$113.3 million committed and \$56.7 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
<b>2005</b>									
<b>Facility</b>									
57011-551	Operations Reserve	Ongoing	Special LST	-	(972)	-	(972)	-	TBD
<b>Annual Total</b>				-	<b>(972)</b>	-	<b>(972)</b>	-	
<b>2013</b>									
<b>Facility</b>									
17975-234	Update master control adult detention	Completed	Cash	2,022,322	2,806,434	2,806,434	-	-	12/31/2017
<b>Annual Total</b>				<b>2,022,322</b>	<b>2,806,434</b>	<b>2,806,434</b>	-	-	
<b>2019</b>									
<b>Facility</b>									
93001-230	County Administration Building	Property Acquisition Planning	Cash	-	43,080,579	12,528,094	30,552,484	12,324,168	TBD
<b>Annual Total</b>				-	<b>43,080,579</b>	<b>12,528,094</b>	<b>30,552,484</b>	<b>12,324,168</b>	
<b>2020</b>									
<b>Facility</b>									
91009-230	Energy Savings	Not Started	Cash	-	225,486	-	225,486	-	TBD
<b>Roads</b>									
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
<b>Annual Total</b>				-	<b>2,105,486</b>	<b>706,246</b>	<b>1,399,241</b>	-	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2021</b>									
<b>Facility</b>									
66001-230	County Elections Building	Design	Cash	-	5,884,428	4,553,457	1,330,971	4,439,877	09/01/2026
	<b>Annual Total</b>			<b>-</b>	<b>5,884,428</b>	<b>4,553,457</b>	<b>1,330,971</b>	<b>4,439,877</b>	
<b>2022</b>									
<b>Facility</b>									
31001-230	Community Crisis Center Expansion	Design	Bond	-	19,781,666	6,404,121	13,377,545	524,850	12/30/2026
31002-230	COMCARE Peer Housing	Not Started	Bond	-	599,607	-	599,607	-	12/30/2026
36001-230	Health Department Flooring at 1900 E 9th	Construction	Cash	-	196,421	44,779	151,642	-	TBD
36002-230	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	353,203	06/01/2026
<b>Roads</b>									
21447-231	R350 County Rds Gravel /Cold Mix Replace	Ongoing	LST	-	1,500,000	-	1,500,000	-	TBD
<b>Bridges</b>									
21455-231	B508 21st S N btwn 375th & 391st S W	Completed	Bond/LST	-	413,000	196,735	216,265	-	07/31/2023
	<b>Annual Total</b>			<b>-</b>	<b>31,305,616</b>	<b>12,618,998</b>	<b>18,686,618</b>	<b>2,006,752</b>	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2023</b>									
<b>Facility</b>									
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	Completed	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	-	06/30/2026
<b>Roads</b>									
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	-	03/15/2026
21436-231	R366 Stormwater Station 14 Repairs	Construction	LST	-	200,000	70,654	129,346	-	06/30/2026



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2023</b>									
<b>Bridges</b>									
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
<b>Annual Total</b>				-	<b>19,595,715</b>	<b>6,565,628</b>	<b>13,030,087</b>	<b>454,299</b>	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2024</b>									
<b>Facility</b>									
12006-230	EMS Post 1	Design	Cash	-	1,838,995	246,236	1,592,759	1,930	06/01/2027
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	1,198,262	170,842	990,790	12/31/2026
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)	Completed	Other	-	6,313,642	6,089,019	224,623	2,946,616	11/30/2025
<b>Roads</b>									
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	1,044,305	147,695	23,322	04/01/2026
21021-230	Four Oaks Addition Benefit District	Construction	Bond	-	600,000	483,907	116,093	223,503	01/01/2026
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	221,600	4,378,400	70,817	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
<b>2024</b>									
<b>Bridges</b>									
21422-231	B547: 375th W over S Fork Ninescah	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
<b>Annual Total</b>				-	<b>24,405,966</b>	<b>13,523,166</b>	<b>10,882,800</b>	<b>5,893,093</b>	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2025</b>									
<b>Facility</b>									
12007-230	EMS Access Control	Completed	Cash	-	247,507	148,333	99,174	148,333	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	Construction	Cash	-	3,176,481	994,155	2,242,326	137,747	06/30/2026
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	1,531,742	717,231	814,512	178,710	TBD
91019-230	MCH & HCH Public Elevator Upgrades	Construction	Cash	-	1,016,764	935,968	80,796	435,657	12/30/2026
91022-230	Annex Boiler/Water Heater/Storage Tank	Construction	Cash	-	200,416	12,339	188,077	839	06/30/2026
91023-230	Building Automation System Replacement	Design	Cash	-	2,996,500	-	2,996,500	-	12/30/2028
91024-230	ADF Kitchen Restoration	Design	Bond	-	1,132,480	-	1,132,480	-	12/30/2026
91025-230	Juv. Courthouse/JDF Security Sys. Upgrad	Design	Cash	-	135,699	128,079	7,620	128,079	06/30/2026
91027-230	MCH Revolving Door & Records HVAC	Construction	Cash	-	108,527	87,928	20,599	24,244	03/31/2026
<b>Drainage</b>									
23001-230	D25 WWFCFC 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
<b>2025</b>									
<b>Roads</b>									
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 Pvmg	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	-	275,000	275,000	-	8,610	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	-	63,900	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	-	75,600	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	145,500	12/31/2028
21444-231	R358 Maple Bike Path frm Pike to 183rd W	Design	LST	-	624,287	143,900	480,387	31,250	12/31/2027
21445-231	R354 Ridge Rd Shldrs from 69th to 85th N	Design	LST	-	2,800,000	224,466	2,575,534	118,664	12/31/2026
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
<b>2025</b>									
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	4,327,635	422,365	363,498	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	19,916,667	96,635,967	86,285,260	10,350,708	7,247,959	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
<b>2025</b>									
<b>Bridges</b>									
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	-	10,000	12/31/2027
21409-231	B533 Seneca btwn 63rd & 71st South	Design	LST	-	90,000	90,000	-	9,000	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	-	30,000	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 198th West btwn 95th & 103rd South	Design	LST	-	75,000	74,000	1,000	52,300	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	37,400	05/01/2027
21428-231	B520 Major Bridge Maintenance	Ongoing	LST	-	350,000	110,223	239,777	82,724	TBD
21438-231	B532: 391st St W over S Fork Minnescah	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	-	12/31/2026



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2025</b>									
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	3,956	TBD
				<b>Annual Total</b>	<b>22,957,635</b>	<b>169,975,820</b>	<b>56,676,136</b>	<b>11,955,875</b>	
				<b>Total All Years</b>	<b>24,979,957</b>	<b>166,601,707</b>	<b>132,557,365</b>	<b>37,074,063</b>	



Fund	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
<b>Summary Total by Fund</b>						
	Sales Tx Road/Bridge	-	10,841,000	3,126,397	7,714,603	144,067
	Sales Tx Road/Bridge	-	413,000	196,735	216,265	-
	Sales Tx Road/Bridge	22,177,667	126,777,642	104,173,108	22,604,534	10,550,615
	Arena Construction	-	1,985,823	1,986,795	(972)	-
	Capital Improvements	-	75,271,499	19,471,048	55,800,451	2,589,381
	Capital Improvements	2,802,290	81,044,309	35,705,010	45,339,299	21,051,767
	Capital Improvements	-	8,023,642	7,140,458	883,185	2,946,616
	<b>Total All Funds</b>	<b>\$ 24,979,957</b>	<b>\$ 304,356,915</b>	<b>\$ 171,799,551</b>	<b>\$ 132,557,365</b>	<b>\$ 37,282,446</b>
<b>Summary Total by Project Type</b>						
	Bridges	200,000	9,373,500	5,817,999	3,555,501	769,347
	Drainage	500,000	5,737,874	3,768,221	1,969,653	565,814
	Facility	2,302,290	145,144,399	54,599,705	90,544,694	25,775,126
	Roads	21,977,667	144,101,142	107,613,624	36,487,518	10,172,159
	<b>Total All Project Types</b>	<b>\$ 24,979,957</b>	<b>\$ 304,356,915</b>	<b>\$ 171,799,551</b>	<b>\$ 132,557,365</b>	<b>\$ 37,282,446</b>



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# Fund Statements

# Fund Statements

## Combined Financial Statements

**Governmental funds** are generally used to account for tax-supported activities. The focus of the County’s combined financial statements for governmental funds is to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the reporting period. Although the County maintains over 30 individual governmental funds, information is presented separately on the *Balance Sheet* (pages 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 78 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 December 31, 2025 are as follows:

- Fund balances for the governmental funds totaled \$366 million, an increase of \$38 million from December 31, 2024. The following table depicts the financial position at December 31, 2025 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	December 31, 2025 Fund Balance	Change in Fund Balance
General	\$ 111,373,801	\$ 8,240,349
Fed/State Assistance	68,527,355	22,890,035
Public Building Commission	41,727,791	55,420
Debt Service	7,989,020	1,066,219
Debt Proceeds	6,433,225	(11,775,781)
Other	129,798,033	17,133,543
<b>Totals</b>	<b>\$ 365,849,225</b>	<b>\$ 37,609,785</b>

- Governmental funds revenues were \$529 million for the period ending December 31, 2025, an increase of \$24 million compared to December 31, 2024. Property tax revenue increased \$14 million. Charges for services increased \$11 million. Investment revenue increased \$2 million from December 31, 2024. Sales tax revenue increased \$2 million from December 31, 2024. Intergovernmental revenue decreased \$3 million from December 31, 2024
- Governmental funds expenditures were \$504 million as of December 31, 2025, an increase of \$59 million from December 31, 2024. General government expenditures increased \$30 million, due to the State Mental Health Hospital construction project being assigned to Finance for grant management purposes. Public safety expenditures increased \$12 million. Capital outlay expenditures increased \$7.5 million. Health and Welfare expenditures increased \$4.5 million. Culture and Recreation expenditures increased \$1 million from December 31, 2024.
- The unrestricted fund balances of the governmental funds totaled \$231 million, which is available for meeting current budget obligations and spending at the government’s discretion.



- Fund balance of the Public Building Commission (PBC) Fund totaled \$42 million, which increased \$0.1 million compared to December 31, 2024. The PBC Fund is a special revenue fund to account for revenues and expenditures derived from direct financing leases.
- The fund balance of the Debt Service Fund totaled \$8 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 \$6 million, which is a decrease of \$12 million from December 31, 2024.
- Net position of the Arena Fund totaled nearly \$122 million at December 31, 2025. Of this amount, \$121 million is invested in capital assets and \$1.0 million represents unrestricted net position.
- Net position of the Code Inspection & Enforcement Fund totaled \$11 million at December 31, 2025. Of this amount \$10.5 million represents unrestricted net position for this fund.
- Net position of the Internal Service Funds totaled \$38 million. Of this amount, \$10 million is invested in capital assets and \$28 million represents unrestricted net position.

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**SEDGWICK COUNTY, KANSAS**

**Balance Sheet  
Governmental Funds  
December 31, 2025**

*(with comparative totals for December 31, 2024)*

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
<b>Assets:</b>			
Cash, including investments	\$ 106,206,494	\$ 44,366,901	\$ 18,184
Restricted investment	-	180,680	1,632,939
Due from other agencies	-	6,871	-
Accounts receivable	5,183,530	25,184,604	-
Property tax receivable	170,144,122	-	-
Sales tax receivable	3,491,663	-	-
Interest receivable	771,270	-	-
Prepaid items	1,808,681	-	-
Notes receivable	-	-	40,076,668
Special assessments receivable:	-	-	-
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	450,011	42,178	-
<b>Total assets</b>	<u>\$ 288,055,771</u>	<u>\$ 69,781,234</u>	<u>\$ 41,727,791</u>
<b>Liabilities:</b>			
Accounts payable	2,439,278	1,073,200	-
Unearned revenue	-	-	-
Due to other funds	-	-	-
Due to other entities	272,147	-	-
<b>Total liabilities</b>	<u>2,711,425</u>	<u>1,073,200</u>	<u>-</u>
<b>Deferred Inflows of Resources:</b>			
Deferred property tax revenue	170,144,122	-	-
Unavailable revenue - accounts receivable	3,826,424	180,680	-
Deferred lease receivable	-	-	-
Unavailable revenue - special assessments	-	-	-
<b>Total deferred inflows of resources</b>	<u>173,970,546</u>	<u>180,680</u>	<u>-</u>
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Inventories	\$ 450,011	\$ 42,178	\$ -
Prepaid items	1,808,681	-	-
<b>Restricted:</b>			
General Government	-	10,051,197	-
Debt Service	-	-	18,184
Public Safety	-	2,804,368	-
Public Works	-	-	-
Health and Welfare	-	-	-
Culture and Recreation	-	-	-
Community Development	-	3,681,611	41,709,607
Capital Outlay	-	-	-
<b>Committed:</b>			
Public Safety	2,757,510	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	3,784,197	-
<b>Assigned:</b>			
General Government	26,638,563	-	-
Public Safety	-	1,668,521	-
Public Works	-	-	-
Health and Welfare	-	46,483,789	-
Capital Outlay	-	-	-
Unassigned	79,719,036	-	-
<b>Total fund balance</b>	<u>111,373,801</u>	<u>68,527,355</u>	<u>41,727,791</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 288,055,772</u>	<u>\$ 69,781,235</u>	<u>\$ 41,727,791</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2025	2024
\$ 7,989,020	\$ 6,425,964	\$ 131,554,767	\$ 296,561,330	\$ 276,261,095
-	-	-	1,813,619	1,758,200
-	-	500	7,371	25,834
-	-	4,006	30,372,140	7,253,851
12,117,969	-	42,252,093	224,514,184	215,920,661
-	-	3,491,663	6,983,326	6,834,342
-	7,261	-	778,531	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
-	-	-	492,189	552,314
<u>\$ 23,417,600</u>	<u>\$ 6,433,225</u>	<u>\$ 177,303,029</u>	<u>\$ 606,718,650</u>	<u>\$ 554,692,324</u>
-	-	1,056,864	4,569,342	7,445,316
-	-	-	-	77,623,320
-	-	779,470	779,470	779,470
-	-	3,416,569	3,688,716	413,172
-	-	1,836,334	9,037,528	86,261,278
12,117,969	-	1,013,671	5,013,775	5,013,775
-	-	-	1,160,181	1,160,181
-	-	-	-	(77,623,320)
3,310,611	-	-	3,310,611	2,605,341
15,428,580	-	1,013,671	9,484,567	(68,844,023)
\$ -	\$ -	\$ -	\$ 492,189	\$ 552,314
-	-	-	1,808,681	1,879,898
-	-	5,076,517	15,127,714	11,597,454
7,989,020	-	25,790	8,032,994	6,966,775
-	-	13,239,240	16,043,608	20,290,311
-	-	3,217,739	3,217,739	5,586,512
-	-	1,472,346	1,472,346	1,380,773
-	-	134,002	134,002	122,385
-	-	9,500	45,400,718	46,431,102
-	6,433,225	36,770,934	43,204,159	44,755,946
-	-	-	2,769,004	11,494
-	-	25,830,776	25,830,776	8,531,674
-	-	-	3,784,197	3,688,135
-	-	-	26,638,563	9,914,876
-	-	-	1,668,521	3,734,982
-	-	1,296,199	1,296,199	-
-	-	9,807	46,493,596	34,539,220
-	-	43,494,653	43,494,653	33,237,741
-	-	(779,470)	78,939,566	91,473,633
7,989,020	6,433,225	129,798,033	365,849,225	324,695,225
<u>\$ 23,417,600</u>	<u>\$ 6,433,225</u>	<u>\$ 132,648,038</u>	<u>\$ 384,371,319</u>	<u>\$ 342,112,480</u>



# SEDGWICK COUNTY, KANSAS

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

For the Twelve Months ended December 31, 2025

(with comparative totals for the twelve months ended December 31, 2024)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
<b>Revenues</b>			
Property taxes	\$ 187,769,704	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	22,065,783	-	-
Special assessments	-	-	-
Other taxes	189,983	-	-
Intergovernmental	470,515	109,976,166	-
Charges for services	36,160,582	45,449,021	702,918
Uses of money and property	25,744,556	47,136	1,835,918
Fines and forfeits	56,811	873,033	-
Licenses and permits	38,562	-	-
Other	3,217,688	115,119	-
Total revenues	275,714,184	156,460,475	2,538,836
<b>Expenditures</b>			
<b>Current:</b>			
General government	50,861,289	45,866,811	-
Public safety	156,757,848	15,338,858	-
Public works	3,146,107	3,712	-
Health and welfare	12,681,477	71,389,497	-
Cultural and recreation	16,209,929	-	-
Community Development	2,271,229	1,896,863	-
<b>Debt service:</b>			
Principal	-	-	680,000
Interest and fiscal charges	-	-	1,803,416
Debt issuance costs	-	-	-
Capital outlay	-	-	-
Total expenditures	241,927,879	134,495,741	2,483,416
<b>Excess (deficiency) of revenues over (under) expenditures</b>	33,786,305	21,964,734	55,420
<b>Other financing sources (uses)</b>			
Transfers from other funds	363	1,072,412	-
Transfers to other funds	(25,546,319)	(147,111)	-
Proceeds from sale of bonds	-	-	-
Payment to refunded bond	-	-	-
Total other financing sources (uses)	(25,545,956)	925,301	-
<b>Net change in fund balances</b>	8,240,349	22,890,035	55,420
<b>Fund balances, beginning of year</b>	103,133,452	45,637,320	41,672,371
<b>Fund balances, end of period</b>	\$ 111,373,801	\$ 68,527,355	\$ 41,727,791



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2025	2024
\$ 10,204,888	\$ -	\$ 43,537,704	\$ 241,512,296	\$ 227,187,407
-	-	3,777,004	3,777,004	3,692,787
-	-	18,870,651	40,936,434	39,206,424
354,168	-	-	354,168	336,759
-	-	201,027	391,010	438,039
-	-	5,220,420	115,667,101	119,095,937
-	-	10,437,670	92,750,191	82,135,752
-	544,817	1,299,858	29,472,285	27,787,934
-	-	-	929,844	1,702,251
-	-	84,896	123,458	151,087
-	-	78,029	3,410,836	3,760,027
<u>10,559,056</u>	<u>544,817</u>	<u>83,507,259</u>	<u>529,324,627</u>	<u>505,494,404</u>
-	177,380	6,882,038	103,787,518	73,744,229
-	-	26,787,743	198,884,449	186,562,801
-	-	13,390,622	16,540,441	15,230,624
-	-	2,490,032	86,561,006	82,066,941
-	-	80,830	16,290,759	15,373,126
-	-	11,345,565	15,513,657	12,976,174
9,455,000	-	1,220,785	11,355,785	12,165,445
2,430,573	-	70,101	4,304,090	3,873,847
-	55,200	-	55,200	-
-	-	50,963,099	50,963,099	43,475,402
<u>11,885,573</u>	<u>232,580</u>	<u>113,230,815</u>	<u>504,256,004</u>	<u>445,468,589</u>
<u>(1,326,517)</u>	<u>312,237</u>	<u>(29,723,556)</u>	<u>25,068,623</u>	<u>60,025,815</u>
2,392,736	-	52,727,372	56,192,883	72,133,572
-	(23,105,661)	(11,773,465)	(60,572,556)	(92,298,153)
-	11,017,643	-	11,017,643	20,524,540
-	-	5,903,192	5,903,192	527,507
<u>2,392,736</u>	<u>(12,088,018)</u>	<u>46,857,099</u>	<u>12,541,162</u>	<u>887,466</u>
1,066,219	(11,775,781)	17,133,543	37,609,785	60,913,281
<u>6,922,801</u>	<u>18,209,006</u>	<u>112,664,490</u>	<u>328,239,440</u>	<u>263,781,944</u>
<u>\$ 7,989,020</u>	<u>\$ 6,433,225</u>	<u>\$ 129,798,033</u>	<u>\$ 365,849,225</u>	<u>\$ 324,695,225</u>



## SEDGWICK COUNTY, KANSAS

### Statement of Net Position Proprietary Funds December 31, 2025

	Business-type Activities		Total Enterprise Funds	Governmental
	Arena Fund	Enterprise Funds Code Inspection & Enforcement Fund		Internal Service Funds
<b>Assets</b>				
<b>Current assets:</b>				
Cash, including investments	\$ 783,232	\$ 10,552,056	\$ 11,335,288	\$ 32,842,931
Accounts receivable	120,003	57	120,060	3,014
Prepays	-	-	-	304,000
Inventories, at cost	-	-	-	299,280
<b>Total current assets</b>	<b>903,235</b>	<b>10,552,113</b>	<b>11,455,348</b>	<b>33,449,225</b>
<b>Noncurrent assets:</b>				
<b>Capital assets:</b>				
Land	13,038,358	-	13,038,358	40,580
Buildings and improvements	173,912,344	-	173,912,344	-
Machinery and equipment	14,018,771	142,821	14,161,592	8,319,354
Construction in progress	1,533,594	-	1,533,594	40,529,261
Less accumulated depreciation	(81,674,234)	(129,391)	(81,803,625)	(39,363,242)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>120,828,833</b>	<b>13,430</b>	<b>120,842,263</b>	<b>9,525,953</b>
<b>Total assets</b>	<b>121,732,068</b>	<b>\$ 10,565,543</b>	<b>\$ 132,297,611</b>	<b>43,086,358</b>
<b>Liabilities</b>				
<b>Current liabilities:</b>				
Accounts payable	\$ 9,712	\$ 10,633	\$ 20,345	\$ 727,703
Estimated claims costs payable	-	-	-	3,809,600
<b>Total current liabilities</b>	<b>9,712</b>	<b>10,633</b>	<b>20,345</b>	<b>4,537,303</b>
<b>Noncurrent liabilities:</b>				
Estimated claims costs payable	-	-	-	596,100
<b>Total liabilities</b>	<b>9,712</b>	<b>10,633</b>	<b>20,345</b>	<b>5,133,403</b>
<b>Net position</b>				
Investment in capital assets	120,828,833	13,430	120,842,263	9,637,133
Restricted for capital improvements and operations	9,712	10,633	20,345	-
Unrestricted	883,811	10,530,847	11,414,658	28,266,456
<b>Total net position</b>	<b>121,722,356</b>	<b>10,554,910</b>	<b>132,277,266</b>	<b>37,903,589</b>
<b>Total liabilities and net position</b>	<b>\$ 121,732,068</b>	<b>\$ 10,565,543</b>	<b>\$ 132,297,611</b>	<b>\$ 43,036,992</b>



## SEDGWICK COUNTY, KANSAS

### Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Twelve Months ended December 31, 2025

	Business-type Activities			Governmental
	Enterprise Funds			Activities
	Arena Fund	Code Inspection & Enforcement Fund	Total Enterprise Funds	Internal Service Funds
<b>Operating revenues:</b>				
Charges for services	\$ 590,000	\$ 9,602,445	\$ 10,192,445	\$ 51,342,339
Other revenue	99,179	4,074	103,253	4,500,926
<b>Total operating revenues</b>	<u>689,179</u>	<u>9,606,519</u>	<u>10,295,698</u>	<u>55,843,265</u>
<b>Operating expenses:</b>				
Salaries and benefits	-	4,153,670	4,153,670	2,255,115
Contractual services	637,738	4,015,095	4,652,833	6,108,967
Utilities	-	48,382	48,382	44,193
Supplies and fuel	-	81,007	81,007	3,752,272
Administrative charges	-	-	-	263,182
Depreciation expense	6,145,199	15,876	6,161,075	4,617,601
Claims expense	-	-	-	50,353,810
Other expense	-	-	-	1,906,431
<b>Total operating expenses</b>	<u>6,782,937</u>	<u>8,314,030</u>	<u>15,096,967</u>	<u>69,301,571</u>
<b>Operating income (loss)</b>	<u>(6,093,758)</u>	<u>1,292,489</u>	<u>(4,801,269)</u>	<u>(13,458,306)</u>
<b>Nonoperating revenues:</b>				
Investment income	-	-	-	900,776
Gain (loss) on sale of assets	-	-	-	588,350
<b>Total nonoperating revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,632,145</u>
<b>Income gain (loss) before transfers</b>	<u>(6,093,758)</u>	<u>1,292,489</u>	<u>(4,801,269)</u>	<u>(10,826,161)</u>
<b>Transfers:</b>				
Transfers from other funds	193,886	13,934	207,820	5,525,011
Transfers to other funds	-	(82,919)	(82,919)	(1,270,348)
<b>Total Transfers</b>	<u>193,886</u>	<u>(68,985)</u>	<u>124,901</u>	<u>4,254,663</u>
<b>Change in net position</b>	<u>(5,899,872)</u>	<u>1,223,504</u>	<u>(4,676,368)</u>	<u>(6,571,498)</u>
<b>Net position, beginning of year</b>	<u>127,622,228</u>	<u>9,331,406</u>	<u>136,953,634</u>	<u>44,475,087</u>
<b>Net position, end of period</b>	<u>\$ 121,722,356</u>	<u>\$ 10,554,910</u>	<u>\$ 132,277,266</u>	<u>\$ 37,903,589</u>



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# SEDGWICK COUNTY, KANSAS

## Combining Balance Sheet Nonmajor Governmental Funds

December 31, 2025

(with comparative totals for December 31, 2024)

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2025	2024
<b>Assets:</b>					
Cash, including investments	\$ 28,297,546	\$ 25,790	\$ 103,231,431	\$ 131,554,767	\$ 96,591,758
Due from other agencies	-	-	500	500	500
Accounts receivable	4,006	-	-	4,006	16,649
Property tax receivable	42,252,093	-	-	42,252,093	39,289,278
Sales tax receivable	-	-	3,491,663	3,491,663	3,369,483
Inventories, at cost	-	-	-	-	450,011
<b>Total assets</b>	<b>\$ 70,553,645</b>	<b>\$ 25,790</b>	<b>\$ 106,723,594</b>	<b>\$ 177,303,029</b>	<b>\$ 139,717,679</b>
<b>Liabilities:</b>					
Accounts payable	429,633	-	627,231	1,056,864	1,561,596
Accrued wages	-	-	-	-	779,470
Due to other funds	-	-	779,470	779,470	-
Due to other entities	3,416,569	-	-	3,416,569	80,489
<b>Total liabilities</b>	<b>3,846,202</b>	<b>-</b>	<b>1,406,701</b>	<b>5,252,903</b>	<b>2,421,555</b>
<b>Deferred Inflows of Resources:</b>					
Deferred property tax revenue	42,252,093	-	-	42,252,093	39,289,278
Unavailable revenue - accounts receivable	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>42,252,093</b>	<b>-</b>	<b>-</b>	<b>42,252,093</b>	<b>39,289,278</b>
<b>Fund balances:</b>					
<b>Nonspendable:</b>					
Inventories	\$ -	\$ -	\$ -	\$ -	\$ 450,011
<b>Restricted:</b>					
General Government	5,076,517	-	-	5,076,517	4,555,644
Debt Service	-	25,790	-	25,790	25,790
Public Safety	13,239,240	-	-	13,239,240	15,581,836
Public Works	3,217,739	-	-	3,217,739	5,586,512
Health and Welfare	1,472,346	-	-	1,472,346	1,380,773
Culture and Recreation	134,002	-	-	134,002	122,385
Community Development	9,500	-	-	9,500	9,500
Capital Outlay	-	-	36,770,934	36,770,934	26,546,940
<b>Committed:</b>					
Capital Outlay	-	-	25,830,776	25,830,776	8,531,674
<b>Assigned:</b>					
Public Works	1,296,199	-	-	1,296,199	-
Public Safety	-	-	-	-	2,757,510
Capital Outlay	-	-	43,494,653	43,494,653	33,237,741
Health and Welfare	9,807	-	-	9,807	-
Unassigned	-	-	(779,470)	(779,470)	(779,470)
<b>Total fund balance</b>	<b>24,455,350</b>	<b>25,790</b>	<b>105,316,893</b>	<b>129,798,033</b>	<b>98,006,846</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 70,553,645</b>	<b>\$ 25,790</b>	<b>\$ 106,723,594</b>	<b>\$ 177,303,029</b>	<b>\$ 139,717,679</b>



# SEDGWICK COUNTY, KANSAS

## Combining Balance Sheet Nonmajor Governmental Funds - Special Revenue Funds December 31, 2025 (with comparative totals for December 31, 2024)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services
<b>Assets:</b>			
Cash, including investments	\$ 9,500	\$ 4,209	
Accounts receivable	-	-	-
Property tax receivable	10,996,342	-	-
Inventories, at cost	-	-	-
<b>Total assets</b>	<b>\$ 11,005,842</b>	<b>\$ 4,209</b>	<b>\$ -</b>
<b>Liabilities:</b>			
Accounts payable	-	-	-
Due to other entities	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>			
Deferred property tax revenue	10,996,342	-	
<b>Total deferred inflows of resources</b>	<b>10,996,342</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Inventories	\$ -	\$ -	\$ -
<b>Restricted:</b>			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Health and Welfare	-	4,209	-
Culture and Recreation	-	-	-
Community Development	9,500	-	-
<b>Committed:</b>			
Public Works	-	-	-
Public Safety	-	-	-
Health and Welfare	-	-	-
<b>Total fund balance</b>	<b>9,500</b>	<b>4,209</b>	<b>-</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 11,005,842</b>	<b>\$ 4,209</b>	<b>\$ -</b>



<b>Aging Services</b>	<b>Public Works Highways</b>	<b>Solid Waste</b>	<b>Special Parks and Recreation</b>	<b>Emergency Telephone Services</b>	<b>Court Trustee Operations</b>
\$ 1,505,491	\$ 1,976,712	\$ 2,727,411	\$ 143,644	\$ 6,262,594	\$ 2,488,154
-	1,437	240	-	-	-
2,419,195	6,311,901	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,924,686</u>	<u>\$ 8,290,050</u>	<u>\$ 2,727,651</u>	<u>\$ 143,644</u>	<u>\$ 6,262,594</u>	<u>\$ 2,488,154</u>
90,923	12,229	87,133	9,642	519	183
-	92,500	-	-	-	-
<u>90,923</u>	<u>104,729</u>	<u>87,133</u>	<u>9,642</u>	<u>519</u>	<u>183</u>
2,419,195	6,311,901	-	-	-	-
<u>2,419,195</u>	<u>6,416,630</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	6,262,075	2,487,971
-	1,131,591	2,086,148	-	-	-
1,404,761	-	-	-	-	-
-	-	-	134,002	-	-
-	-	-	-	-	-
-	741,829	554,370	-	-	-
-	-	-	-	-	-
9,807	-	-	-	-	-
<u>1,414,568</u>	<u>1,873,420</u>	<u>2,640,518</u>	<u>134,002</u>	<u>6,262,075</u>	<u>2,487,971</u>
<u>\$ 3,924,686</u>	<u>\$ 8,394,779</u>	<u>\$ 2,727,651</u>	<u>\$ 143,644</u>	<u>\$ 6,262,594</u>	<u>\$ 2,488,154</u>

(Continued)



# SEDGWICK COUNTY, KANSAS

**Combining Balance Sheet (continued)**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**December 31, 2025**  
*(with comparative totals for December 31, 2024)*

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program
<b>Assets</b>			
Cash, including investments	\$ 63,376	\$ 6,197,856	\$ 188,552
Accounts receivable	-	-	-
Property tax receivable	-	-	-
Inventories, at cost	-	-	-
	-	-	-
<b>Total assets</b>	\$ 63,376	\$ 6,197,856	\$ 188,552
<b>Liabilities:</b>			
Accounts payable	-	21,016	-
Due to other entities	-	3,324,069	-
	-	3,345,085	-
<b>Total liabilities</b>	-	3,345,085	-
<b>Deferred Inflows of Resources:</b>			
Deferred property tax revenue	-	-	-
<b>Total deferred inflows of resources</b>	-	-	-
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Inventories	\$ -	\$ -	\$ -
<b>Restricted:</b>			
General Government	-	2,852,771	-
Public Safety	-	-	188,552
Public Works	-	-	-
Health and Welfare	63,376	-	-
Culture and Recreation	-	-	-
Community Development	-	-	-
<b>Committed:</b>			
Public Works	-	-	-
Public Safety	-	-	-
Health and Welfare	-	-	-
<b>Total fund balance</b>	63,376	2,852,771	188,552
<b>Total liabilities, deferred inflows of resources and fund balances</b>	\$ 63,376	\$ 6,197,856	\$ 188,552



Prosecuting Attorney Training	Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
				2025	2024
\$ 30,593	\$ 2,234,148	\$ 4,423,118	\$ 42,188	\$ 28,297,546	\$ 31,133,929
-	-	2,329	-	4,006	16,649
-	-	22,524,655	-	42,252,093	39,289,278
-	-	-	-	-	450,011
<u>\$ 30,593</u>	<u>\$ 2,234,148</u>	<u>\$ 26,950,102</u>	<u>\$ 42,188</u>	<u>\$ 70,553,645</u>	<u>\$ 70,889,867</u>
-	10,402	197,586	-	429,633	1,075,929
-	-	-	-	3,416,569	80,489
-	<u>10,402</u>	<u>197,586</u>	-	<u>3,846,202</u>	<u>1,156,418</u>
-	-	22,524,655	-	42,252,093	39,289,278
-	-	22,524,655	-	42,252,093	39,289,278
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,011
-	2,223,746	-	-	5,076,517	4,555,644
30,593	-	4,227,861	42,188	13,239,240	15,581,836
-	-	-	-	3,217,739	5,586,512
-	-	-	-	1,472,346	1,380,773
-	-	-	-	134,002	122,385
-	-	-	-	9,500	9,500
-	-	-	-	1,296,199	-
-	-	-	-	-	2,757,510
-	-	-	-	9,807	-
<u>30,593</u>	<u>2,223,746</u>	<u>4,227,861</u>	<u>42,188</u>	<u>24,455,350</u>	<u>30,444,171</u>
<u>\$ 30,593</u>	<u>\$ 2,234,148</u>	<u>\$ 26,950,102</u>	<u>\$ 42,188</u>	<u>\$ 70,553,645</u>	<u>\$ 70,889,867</u>



# SEDGWICK COUNTY, KANSAS

## Combining Balance Sheet Nonmajor Capital Projects Funds December 31, 2025 (with comparative totals for December 31, 2024)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge
<b>Assets</b>			
Cash, including investments	\$ -	\$ 3,240	\$ 33,637,574
Due from other agencies	-	-	500
Sales tax receivable	-	-	3,491,663
<b>Total assets</b>	\$ -	\$ 3,240	\$ 37,129,737
<b>Liabilities:</b>			
Accounts payable		-	358,803
Due to other funds	779,470	-	-
<b>Total liabilities</b>	779,470	-	358,803
<b>Fund balances:</b>			
<b>Restricted:</b>			
Capital Outlay	\$ -	\$ -	\$ 36,770,934
<b>Committed:</b>			
Capital Outlay	-	3,240	-
<b>Assigned:</b>			
Capital Outlay	-	-	-
<b>Unassigned</b>	(779,470)	-	-
<b>Total fund balance</b>	(779,470)	3,240	36,770,934
<b>Total liabilities and fund balances</b>	\$ -	\$ 3,240	\$ 37,129,737



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2025	2024
\$ 29,014	\$ 26,065,072	\$ 32,348,876	\$ 11,147,655	\$ 103,231,431	\$ 65,432,039
-	-	-	-	500	500
-	-	-	-	3,491,663	3,369,483
<u>\$ 29,014</u>	<u>\$ 26,065,072</u>	<u>\$ 32,348,876</u>	<u>\$ 11,147,655</u>	<u>\$ 106,723,594</u>	<u>\$ 68,802,022</u>
-	237,536	23,794	7,098	627,231	485,667
-	-	-	-	779,470	779,470
-	237,536	23,794	7,098	1,406,701	1,265,137
\$ -	\$ -	\$ -	\$ -	\$ 36,770,934	\$ 27,003,442
-	25,827,536	-	-	25,830,776	7,926,526
29,014	-	32,325,082	11,140,557	43,494,653	17,118,432
-	-	-	-	(779,470)	(779,470)
<u>29,014</u>	<u>25,827,536</u>	<u>32,325,082</u>	<u>11,140,557</u>	<u>105,316,893</u>	<u>51,268,930</u>
<u>\$ 29,014</u>	<u>\$ 26,065,072</u>	<u>\$ 32,348,876</u>	<u>\$ 11,147,655</u>	<u>\$ 106,723,594</u>	<u>\$ 52,534,067</u>



## SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Twelve Months ended December 31, 2025  
(with comparative totals for the twelve months ended December 31, 2024)**

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2025	2024
<b>Revenues</b>					
Property taxes	\$ 43,537,704	\$ -	\$ -	\$ 43,537,704	\$ 41,553,202
Emergency telephone services taxes	3,777,004	-	-	3,777,004	3,692,787
Sales taxes	-	-	18,870,651	18,870,651	19,555,524
Other taxes	201,027	-	-	201,027	201,680
Intergovernmental	5,002,931	-	217,500	5,220,431	5,823,957
Charges for services	10,417,967	-	19,703	10,437,670	9,859,630
Uses of money and property	1,026,821	-	273,037	1,299,858	202,826
Licenses and permits	84,896	-	-	84,896	113,049
Other	72,867	-	5,151	78,018	993,980
<b>Total revenues</b>	<u>64,121,217</u>	<u>-</u>	<u>19,386,042</u>	<u>83,507,259</u>	<u>81,996,635</u>
<b>Expenditures</b>					
<b>Current:</b>					
General government	6,882,038	-	-	6,882,038	6,228,842
Public safety	26,787,743	-	-	26,787,743	26,200,333
Public works	13,390,622	-	-	13,390,622	12,240,021
Health and welfare	2,490,032	-	-	2,490,032	2,460,493
Culture and recreation	80,830	-	-	80,830	71,832
Community Development	11,345,565	-	-	11,345,565	10,550,235
<b>Debt service:</b>					
Principal	1,220,785	-	-	1,220,785	665,445
Interest and fiscal charges	70,101	-	-	70,101	42,620
Capital outlay	-	-	50,963,099	50,963,099	43,475,402
<b>Total expenditures</b>	<u>62,267,716</u>	<u>-</u>	<u>50,963,099</u>	<u>113,230,815</u>	<u>101,935,223</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>1,853,501</u>	<u>-</u>	<u>(31,577,057)</u>	<u>(29,723,556)</u>	<u>(19,938,588)</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	855,937	-	51,871,435	52,727,372	37,030,324
Transfers to other funds	(6,188,974)	-	(5,584,491)	(11,773,465)	(4,672,452)
Proceeds from capital lease	-	-	5,903,192	5,903,192	527,507
<b>Total other financing sources (uses)</b>	<u>(5,333,037)</u>	<u>-</u>	<u>52,190,136</u>	<u>46,857,099</u>	<u>32,885,379</u>
<b>Net change in fund balances</b>	(3,479,536)	-	20,613,079	17,133,543	12,946,791
<b>Fund balances, beginning of year</b>	<u>27,934,886</u>	<u>25,790</u>	<u>84,703,814</u>	<u>112,664,490</u>	<u>85,060,055</u>
<b>Fund balances, end of period</b>	<u>\$ 24,455,350</u>	<u>\$ 25,790</u>	<u>\$ 105,316,893</u>	<u>\$ 129,798,033</u>	<u>\$ 98,006,846</u>



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# SEDGWICK COUNTY, KANSAS

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

For the Twelve Months ended December 31, 2025

(with comparative totals for the twelve months ended December 31, 2024)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Revenues</b>				
Property taxes	\$ 11,345,565	\$ -	\$ -	\$ 2,826,152
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	-	200
<b>Total revenues</b>	<u>11,345,565</u>	<u>-</u>	<u>-</u>	<u>2,826,352</u>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	2,490,032
Culture and recreation	-	-	-	-
Community Development	11,345,565	-	-	-
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>11,345,565</u>	<u>-</u>	<u>-</u>	<u>2,490,032</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>336,320</u>
<b>Other financing (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	(258,103)
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(258,103)</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,217</u>
<b>Fund balances, beginning of year</b>	<u>9,500</u>	<u>4,209</u>	<u>-</u>	<u>1,336,351</u>
<b>Fund balances, end of period</b>	<u>\$ 9,500</u>	<u>\$ 4,209</u>	<u>\$ -</u>	<u>\$ 1,414,568</u>



<b>Public Works Highways</b>	<b>Solid Waste</b>	<b>Special Parks and Recreation</b>	<b>Emergency Telephone Services</b>	<b>Court Trustee Operations</b>
\$ 5,080,883	\$ -	\$ -	\$ -	\$ -
-	-	-	3,777,004	-
-	-	75,479	-	-
4,963,556	-	-	-	-
-	2,226,299	-	-	1,043,210
-	-	-	170,137	-
18,899	57,647	-	-	-
36,746	-	-	-	-
<u>10,100,084</u>	<u>2,283,946</u>	<u>75,479</u>	<u>3,947,141</u>	<u>1,043,210</u>
-	-	-	-	-
-	-	-	2,764,721	1,059,863
11,237,606	2,153,016	-	-	-
-	-	-	-	-
-	-	80,830	-	-
-	-	-	-	-
-	-	-	-	-
<u>11,237,606</u>	<u>2,153,016</u>	<u>80,830</u>	<u>2,764,721</u>	<u>1,059,863</u>
<u>(1,137,522)</u>	<u>130,930</u>	<u>(5,351)</u>	<u>1,182,420</u>	<u>(16,653)</u>
5,804	-	16,968	505	-
-	-	-	(715,562)	-
<u>5,804</u>	<u>-</u>	<u>16,968</u>	<u>(715,057)</u>	<u>-</u>
(1,131,718)	130,930	11,617	467,363	(16,653)
<u>3,005,138</u>	<u>2,509,588</u>	<u>122,385</u>	<u>5,794,712</u>	<u>2,504,624</u>
<u>\$ 1,873,420</u>	<u>\$ 2,640,518</u>	<u>\$ 134,002</u>	<u>\$ 6,262,075</u>	<u>\$ 2,487,971</u>



# SEDGWICK COUNTY, KANSAS

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

### Nonmajor Special Revenue Funds

For the Twelve Months ended December 31, 2025

(with comparative totals for the twelve months ended December 31, 2024)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	125,548	-	-	-
Intergovernmental	-	39,375	-	-
Charges for services	-	5,160,377	-	36,115
Uses of money and property	-	152,447	-	-
Licenses and permits	-	-	-	-
Other	-	10,755	-	-
<b>Total revenues</b>	<u>125,548</u>	<u>5,362,954</u>	<u>-</u>	<u>36,115</u>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	5,890,913	-	-
Public safety	-	-	-	46,650
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>5,890,913</u>	<u>-</u>	<u>46,650</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>125,548</u>	<u>(527,959)</u>	<u>-</u>	<u>(10,535)</u>
<b>Other financing (uses)</b>				
Transfers from other funds	-	831,290	-	-
Transfers to other funds	(96,062)	-	-	-
<b>Total other financing (uses)</b>	<u>(96,062)</u>	<u>831,290</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	29,486	303,331	-	(10,535)
<b>Fund balances, beginning of year</b>	<u>33,890</u>	<u>2,549,440</u>	<u>188,552</u>	<u>41,128</u>
<b>Fund balances, end of period</b>	<u>\$ 63,376</u>	<u>\$ 2,852,771</u>	<u>\$ 188,552</u>	<u>\$ 30,593</u>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2025	2024
\$ -	\$ 24,285,104	\$ -	\$ 43,537,704	\$ 41,553,202
-	-	-	3,777,004	3,692,787
-	-	-	201,027	201,680
-	-	-	5,002,931	4,922,707
1,169,494	782,472	-	10,417,967	9,859,630
74,783	629,454	-	1,026,821	202,826
-	8,350	-	84,896	113,049
-	23,384	1,782	72,867	529,394
<u>1,244,277</u>	<u>25,728,764</u>	<u>1,782</u>	<u>64,121,217</u>	<u>61,075,275</u>
988,435	2,690	-	6,882,038	6,228,842
-	22,916,509	-	26,787,743	26,200,333
-	-	-	13,390,622	12,240,021
-	-	-	2,490,032	2,460,493
-	-	-	80,830	71,832
-	-	-	11,345,565	10,550,235
-	1,220,785	-	1,220,785	665,445
-	70,101	-	70,101	42,620
<u>988,435</u>	<u>24,210,085</u>	<u>-</u>	<u>62,267,716</u>	<u>58,459,821</u>
<u>255,842</u>	<u>1,518,679</u>	<u>1,782</u>	<u>1,853,501</u>	<u>2,615,454</u>
-	1,370	-	855,937	655,616
(363)	(5,118,884)	-	(6,188,974)	(4,268,010)
<u>(363)</u>	<u>(5,117,514)</u>	<u>-</u>	<u>(5,333,037)</u>	<u>(3,612,394)</u>
255,479	(3,598,835)	1,782	(3,479,536)	(996,940)
<u>1,968,267</u>	<u>7,826,696</u>	<u>40,406</u>	<u>27,934,886</u>	<u>31,441,111</u>
<u>\$ 2,223,746</u>	<u>\$ 4,227,861</u>	<u>\$ 42,188</u>	<u>\$ 24,455,350</u>	<u>\$ 30,444,171</u>



## SEDGWICK COUNTY, KANSAS

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

For the Twelve Months ended December 31, 2025

(with comparative totals for the twelve months ended December 31, 2024)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge
<b>Revenues</b>			
Sales taxes	\$ -	\$ -	\$ 18,870,651
Intergovernmental	-	-	217,500
Charges for services	-	-	19,703
Uses of money and property	-	-	-
Other revenue	-	-	5,151
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>19,113,005</b>
<b>Expenditures</b>			
Capital outlay	-	-	13,822,767
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>13,822,767</b>
(Deficiency) of revenues (under) expenditures	-	-	5,290,238
<b>Other financing sources (uses)</b>			
Transfers from other funds	-	-	4,772,790
Transfers to other funds	-	-	-
Proceeds from capital lease	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>4,772,790</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>10,063,028</b>
Fund balances (deficits), beginning of year	(779,470)	3,240	26,707,906
<b>Fund balances (deficits), end of period</b>	<b>\$ (779,470)</b>	<b>\$ 3,240</b>	<b>\$ 36,770,934</b>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2025	2024
\$ -	\$ -	\$ -	\$ -	\$ 18,870,651	\$ 19,555,524
-	-	-	-	217,500	901,250
-	-	-	-	19,703	-
-	-	-	273,037	273,037	-
-	-	-	-	5,151	464,586
-	-	-	273,037	19,386,042	20,921,360
-	26,093,498	4,364,681	6,682,153	50,963,099	43,475,402
-	26,093,498	4,364,681	6,682,153	50,963,099	43,475,402
-	(26,093,498)	(4,364,681)	(6,409,116)	(31,577,057)	(22,554,042)
-	31,334,627	10,422,270	5,341,748	51,871,435	36,374,708
-	(4,735,627)	(607,116)	(241,748)	(5,584,491)	(404,442)
-	-	-	5,903,192	5,903,192	527,507
-	26,599,000	9,815,154	11,003,192	52,190,136	36,497,773
-	505,502	5,450,473	4,594,076	20,613,079	13,943,731
29,014	25,322,034	26,874,609	6,546,481	84,703,814	53,593,154
<u>\$ 29,014</u>	<u>\$ 25,827,536</u>	<u>\$ 32,325,082</u>	<u>\$ 11,140,557</u>	<u>\$ 105,316,893</u>	<u>\$ 67,536,885</u>



# SEDGWICK COUNTY, KANSAS

## Combining Statement of Net Position Internal Service Funds

December 31, 2025

(with comparative totals for December 31, 2024)

	Fleet Management	Health/Dental/ Life Insurance Reserve
<b><u>Assets</u></b>		
<b>Current assets:</b>		
Cash, including investments	\$ 10,869,624	\$ 11,718,939
Accounts receivable	837	-
Prepays	-	304,000
Inventories, at cost	299,280	-
Total current assets	11,169,741	12,022,939
<b>Noncurrent assets:</b>		
<b>Capital assets:</b>		
Land	40,580	-
Buildings and improvements	8,319,354	-
Machinery and equipment	40,529,261	-
Right-to-use asset-Subscriptions	-	-
Less accumulated depreciation	(39,313,829)	-
Total capital assets (net of accumulated depreciation)	9,575,366	-
<b>Total assets</b>	<b>20,745,107</b>	<b>12,022,939</b>
<b><u>Liabilities</u></b>		
<b>Current liabilities:</b>		
Accounts payable	509,204	189,096
Estimated claims costs payable	-	2,775,000
Subscription liabilities	-	-
Total current liabilities	509,204	2,964,096
<b>Noncurrent liabilities:</b>		
Estimated claims costs payable	-	-
<b>Total liabilities</b>	<b>509,204</b>	<b>2,964,096</b>
<b><u>Net position</u></b>		
Investment in capital assets	9,575,366	-
Unrestricted	10,660,537	9,058,843
Total net position	20,235,903	9,058,843
<b>Total liabilities and net position</b>	<b>\$ 20,745,107</b>	<b>\$ 12,022,939</b>



Workers' Compensation Reserve	Risk Management Reserve	Totals	
		2025	2024
\$ 9,193,450	\$ 1,060,918	\$ 32,842,931	\$ 34,863,171
-	2,177	3,014	3,260
-	-	304,000	304,000
-	-	299,280	325,326
<u>9,193,450</u>	<u>1,063,095</u>	<u>33,449,225</u>	<u>35,495,757</u>
-	-	40,580	40,580
-	-	8,319,354	8,319,354
-	-	40,529,261	41,008,711
-	111,180	111,180	111,180
-	(49,413)	(39,363,242)	(36,956,460)
-	61,767	9,637,133	12,523,365
<u>9,193,450</u>	<u>1,124,862</u>	<u>43,086,358</u>	<u>48,019,122</u>
595	28,808	727,703	179,515
1,034,600	-	3,809,600	3,395,800
-	49,366	49,366	-
<u>1,035,195</u>	<u>78,174</u>	<u>4,537,303</u>	<u>3,575,315</u>
596,100	-	596,100	627,300
<u>1,631,295</u>	<u>78,174</u>	<u>5,133,403</u>	<u>4,202,615</u>
-	61,767	9,637,133	12,523,365
<u>7,562,155</u>	<u>984,921</u>	<u>28,266,456</u>	<u>31,243,773</u>
<u>7,562,155</u>	<u>1,046,688</u>	<u>37,903,589</u>	<u>43,767,138</u>
<u>\$ 9,193,450</u>	<u>\$ 1,124,862</u>	<u>\$ 43,036,992</u>	<u>\$ 47,969,753</u>



# SEDGWICK COUNTY, KANSAS

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

*For the Twelve Months ended December 31, 2025*

*(with comparative totals for the twelve months ended December 31, 2024)*

	<b>Fleet Management</b>	<b>Health/Dental/ Life Insurance Reserve</b>
<b>Operating revenues:</b>		
Charges for services	\$ 8,794,209	\$ 39,963,375
Other revenue	272,062	4,000,942
<b>Total operating revenues</b>	<b>9,066,271</b>	<b>43,964,317</b>
<b>Operating expenses:</b>		
Salaries and benefits	1,334,272	266,306
Contractual services	664,093	1,567,223
Utilities	43,859	-
Supplies and fuel	3,645,741	19,046
Administrative charges	263,182	-
Depreciation	4,617,601	-
Claims expense	-	47,993,649
Other	1,906,431	-
<b>Total operating expenses</b>	<b>12,475,179</b>	<b>49,846,224</b>
<b>Operating gain (loss)</b>	<b>(3,408,908)</b>	<b>(5,881,907)</b>
<b>Nonoperating revenues:</b>		
Investment income	-	552,093
Capital Contributions	1,143,019	-
Gain on sale of assets	588,350	-
<b>Total nonoperating revenues</b>	<b>1,731,369</b>	<b>552,093</b>
<b>Income gain (loss) before transfers</b>	<b>(1,677,539)</b>	<b>(5,329,814)</b>
<b>Transfers</b>		
Transfers from other funds	-	-
Transfers to other funds	(1,270,348)	-
<b>Change in net position</b>	<b>(2,947,887)</b>	<b>(5,329,814)</b>
<b>Net position, beginning of year</b>	<b>23,183,790</b>	<b>14,388,657</b>
<b>Net position, end of period</b>	<b>\$ 20,235,903</b>	<b>\$ 9,058,843</b>



Workers' Compensation Reserve	Risk Management Reserve	Totals	
		2025	2024
\$ 2,584,755	\$ -	\$ 51,342,339	\$ 49,366,734
98,110	129,812	4,500,926	4,074,785
<u>2,682,865</u>	<u>129,812</u>	<u>55,843,265</u>	<u>53,441,519</u>
287,040	367,497	2,255,115	1,964,395
85,762	3,791,889	6,108,967	5,923,983
-	334	44,193	54,890
48,895	38,590	3,752,272	3,440,133
-	-	263,182	254,362
-	-	4,617,601	4,460,738
1,022,367	1,337,794	50,353,810	40,334,846
-	-	1,906,431	1,904,434
<u>1,444,064</u>	<u>5,536,104</u>	<u>69,301,571</u>	<u>58,337,781</u>
1,238,801	(5,406,292)	(13,458,306)	(4,896,262)
348,683	-	900,776	-
-	-	1,143,019	2,784,509
-	-	588,350	133,573
<u>348,683</u>	<u>-</u>	<u>2,632,145</u>	<u>2,918,082</u>
1,587,484	(5,406,292)	(10,826,161)	(1,978,180)
-	5,525,011	5,525,011	4,106,195
-	-	(1,270,348)	(2,014,453)
1,587,484	118,719	(6,571,498)	113,562
5,974,671	927,969	44,475,087	43,653,576
<u>\$ 7,562,155</u>	<u>\$ 1,046,688</u>	<u>\$ 37,903,589</u>	<u>\$ 43,767,138</u>



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