

2026

# QUARTERLY FINANCIAL REPORT



For the Three Months Ending  
March 31, 2026

**DIVISION OF FINANCE**

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# Executive Summary

At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first three months, ending March 31, 2026. 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).

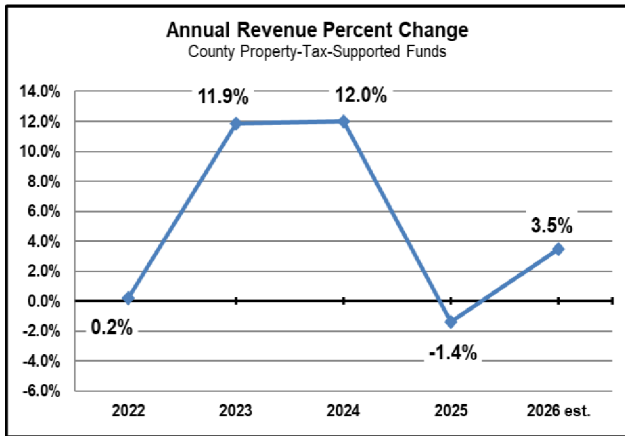
When reporting financial status, the County typically aggregates information into one of several possible groupings: the General Fund, property-tax-supported funds, other operating funds, or all operating funds. The General Fund is the County's primary operating fund and accounts for County services 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 2026 Sedgwick County budget of \$622.4 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 (BOCC) identified some key priorities as part of the County's 2026 budget process: provide relief to taxpayers while ensuring fundamental services are protected. These goals are met with this budget, which focuses resources on mission-critical services with modest reductions to some areas of the budget that are more focused on quality of life, along with a significant mill levy rate reduction.

The 2026 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 2026 budget was based on the evaluation of services and additional funding requests, along with the goals and priorities identified by the BOCC related to property tax funding. Funding for increased costs of doing business were added, as well as the strategic addition of positions for departments including the County Manager's Office, the Division of Information Technology, Emergency Communications, the Department of Aging and Disabilities, COMCARE, and the Sedgwick County Zoo, and funding for public education and recruitment and a tracking system for Emergency Communications.

This quarterly report provides an analysis of financial trends through the first quarter of 2026 compared to the same timeframe in 2025. An increase in revenues over 2025 was recorded in current property taxes, charges for services, uses of money and property, local retail sales and use taxes, back property taxes, motor vehicle taxes, and reimbursements. Expenditures increased in personnel, transfers out, debt payments, and commodities, which were partially offset by a decrease in contractals, equipment, and capital improvements. These changes are explained within this report.



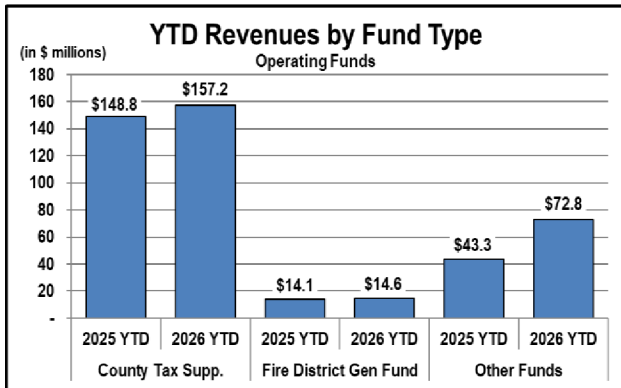
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2025.

- **Revenues totaled \$157.2 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$8.4 million (5.6 percent) compared to the first quarter of 2025.
- **Expenditures totaled \$102.8 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$10.3 million (11.2 percent) compared to the first quarter of 2025.
- **For all County property-tax-supported funds (excluding Fire District 1), ending fund balance is anticipated to decrease by \$2.6 million.** The year-end General Fund balance decreased by \$6.1 million (5.7 percent), primarily due to an increase in transfers to other funds for a one-time settlement payment.

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

**Revenue Highlights:**

Revenue collections for all operating funds through the first quarter of 2025 increased 19.1 percent (\$39.9 million) compared to the same timeframe in 2026. In County property-tax-supported funds, collections increased \$8.4 million (5.6 percent) compared to the same timeframe in 2025.



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

County property-tax-supported funds increased \$8.4 million (5.6 percent) compared to the first quarter of 2026. The most significant increases occurred in current property taxes (\$3.8 million), charges for services (\$2.3 million), uses of money and property (\$1.0 million), local retail sales and use taxes (\$0.8 million), back property taxes (\$0.7 million), motor vehicle taxes (\$0.4 million), and reimbursements (\$0.2 million). The increase in current property taxes is due to an increase in assessed valuation of 8.5 percent (\$3.8 million, or 3.3 percent) for the current budget year, though the Commission reduced the mill levy rate by more than 1.1 mills to collect less than the total increase in assessed value. The increase in charges for services (\$2.3 million) is due to an increase in Medicare fees (\$0.6 million), insurance fees (\$0.6 million), Medicaid fees (\$0.1 million), and Setoff program fees (\$0.1 million) all collected by Emergency Medical Services (EMS). There was also an increase recorded in miscellaneous charges for services (\$0.3 million) collected by the Division of Information Technology for call center services charged quarterly to the Treasurer and 911 application management for Emergency Communications. Beginning April 2026, revenue from the Treasurer’s call center services will be posted to the Central Services call center. In addition, there were increases recorded in officer fees (\$0.2 million) collected by the Register of Deeds as a result of an increase of 14.9 percent in

number and length of documents processed through the first quarter of 2026 compared to the same time period in 2025. There was also an increase in prisoner competency fees (\$0.3 million) due to an increase in prisoners awaiting competency hearings and an increase in prisoner housing/care (\$0.1 million) collected by the Sheriff’s Office due to an increase in inmate population.

The increase in uses of money and property (\$1.0 million) is due to an increase in penalties and interest on back taxes (\$0.6 million) and an increase in investment income (\$0.4 million) collected by the Division of Finance. The increase in local retail sales and use taxes (\$0.8 million) is due to continued, stronger-than-expected economic activity. The increase in back property taxes (\$0.7 million) is due to a prior year tax reclassification in January 2026 where no reclassification occurred in the same time period in 2025. The increase in motor vehicle taxes (\$0.4 million) is due to an increase in motor vehicle registrations through the first quarter of 2026 compared to the same period in 2025. The increase in reimbursements (\$0.2 million) is due to an increase in administrative reimbursements collected by the Division of Finance through the first quarter of 2026 compared to the same time period in 2025.

The increase in revenue collections in County property-tax-supported funds was offset by a decrease in miscellaneous revenue (\$0.8 million). The decrease in miscellaneous revenue is primarily due to the sale of the Sheriff’s airplane in 2025 (\$0.5 million), a decrease in refunds collected from the City of Wichita for flood control (\$0.2 million) collected by Stormwater Management, and a decrease in refunds collected from the City of Wichita for planning fees (\$0.1 million) collected by the Metropolitan Area Planning Department.

Fire District 1 revenue comes primarily from property taxes. Through the first quarter of 2026, revenue collections increased \$0.5 million (3.9 percent) when compared to the same timeframe in 2025.

All other County operating fund revenue (grants, internal service funds, and non-property-tax special revenue funds) increased \$29.5 million (68.1 percent) through the first quarter of 2026 compared to the same timeframe in 2025. The most significant increases occurred in intergovernmental revenue in non-property-tax-supported funds (\$16.0 million),



other revenue in enterprise and internal service funds (\$10.6 million), charges for services in enterprise and internal service funds (\$2.6 million), charges for services in non-property-tax-supported funds (\$0.5 million), miscellaneous revenue in enterprise and internal service funds (\$0.5 million), license and permits in enterprise and internal service funds (\$0.5 million), uses of money and property in enterprise and internal service funds (\$0.1 million), and reimbursements in enterprise and internal service funds (\$0.1 million).

The increase in intergovernmental revenue in non-property-tax-supported funds (\$16.0 million) is due to an increase in State revenue (\$16.0 million) due to an increase in revenue from the Kansas Department of Aging and Disabilities (KDADS) (\$17.0 million) collected by the Division of Finance for the State Mental Health Hospital, an increase in State funding from the Kansas Department of Corrections (KDOC) Juvenile Division (\$0.6 million) collected by the Department of Corrections due to an increase in reimbursements for youth awaiting placement in the Topeka Correctional Facility, and an increase in State revenue from the KDOC (\$0.1 million) due to an increased inmate population for Adult Services. The increase in State revenue in intergovernmental revenue in non-property-tax-supported funds was offset by a decrease from the Kansas Department of Health and Environment (KDHE) (\$1.6 million) collected by the Division of Finance for a one-time 2025 agreement for testing associated with environmentally at-risk areas (\$1.5 million) and the Health Department (\$0.1 million) due to the timing of reimbursements received for health services. There was also an increase in intergovernmental revenue in non-property-tax-supported funds in local government revenue (\$0.4 million) due to timing of revenue received from the City of Wichita by COMCARE to support the expanded Integrated Care Team (ICT-1) services. The increase in intergovernmental revenue in non-property-tax-supported funds was offset by a decrease in Federal revenue (\$0.5 million) primarily due to a decrease in revenue collected by the Department of Aging and Disabilities due to a delay in reimbursements due to new regulations put in place by KDADS.

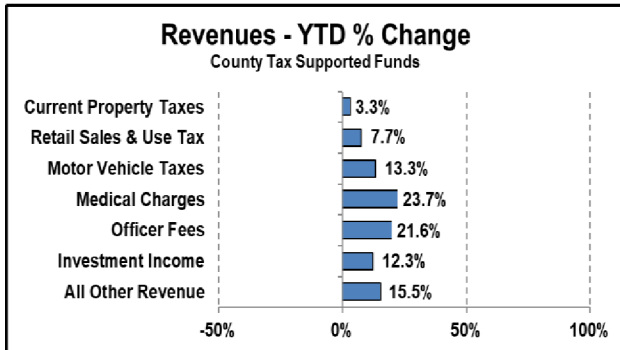
The increase in other revenue in enterprise and internal service funds (\$10.6 million) is due to an increase in transfer-in reserve funds (\$10.3 million) collected by Risk Management for a settlement agreement regarding the death of Cedric Lofton in

2021. There was also an increase in other revenue in transfer-in capital projects (\$0.3 million) to INTRUST Bank Arena for the County facility fee match. The increase in charges for services in enterprise and internal service funds (\$2.6 million) is due to an increase in miscellaneous charges for services (\$2.1 million) for the employer portion of insurance benefits collected by Human Resources due to an increase in insurance payroll postings caused by an increase in employee insurance costs. The increase in miscellaneous charges was offset by a decrease in Fleet Management (\$0.2 million) for fleet charges through the first quarter of 2026 compared to the same time period in 2025, and a decrease in workers compensation charges (\$0.1 million) due to the timing of revenue received by Risk Management. There was also an increase in private foundations revenue (\$0.5 million) and Arena profit sharing (\$0.3 million) collected by INTRUST Bank Arena for event facility fees and profit sharing, and an increase in insurance fees (\$0.3 million) collected by Human Resources for employee benefits. The increase in charges for services in enterprise and internal service funds was offset by a decrease in registration listing fees (\$0.2 million) collected by Risk Management for workers compensation premiums.

The increase in charges for services in non-property-tax-supported funds (\$0.5 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, that were received through the first quarter of 2026 compared to the same timeframe in 2025. The increase in miscellaneous revenue in enterprise and internal service funds (\$0.5 million) is due to an increase in refunds (\$0.4 million) collected by Human Resources for employee prescription rebates and an increase in auction proceeds (\$0.1 million) collected by Fleet Management for the sale of surplus County equipment. The increase in license and permits in enterprise and internal service funds (\$0.5 million) is due to an increase in miscellaneous non-business licenses and permits collected by the Metropolitan Area Building and Construction Department (MABCD) through the first quarter of 2026 compared to the same time period in 2025. The increase in uses of money and property in enterprise and internal service funds (\$0.1 million) is due to an increase in investment income collected by Human Resources and the Division of Finance. The increase in reimbursements in enterprise and internal service

funds (\$0.1 million) is due to an increase in claim recoveries collected by Risk Management.

The increase in all other County operating fund revenues was offset by a decrease in fines and forfeitures in non-property-tax-supported funds (\$0.1 million). The decrease in fines and forfeitures in non-property-tax-supported funds (\$0.1 million) is due to a decrease in opioid settlement revenues collected through the first quarter of 2026 compared to the same time period in 2025.

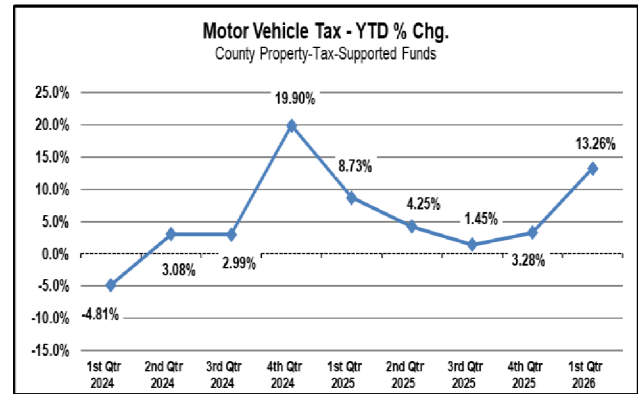


### Key Revenues – Property-Tax-Supported Funds

Current property tax collections through the first quarter of 2026 increased \$3.8 million (3.3 percent) when compared to the same timeframe in 2025, which is primarily due to an increase in assessed valuation of 8.5 percent, though the Commission reduced the mill levy rate by more than 1.1 mills to collect less than the total increase in assessed value.

Retail sales and use tax collections increased \$0.8 million (7.7 percent), compared to the first quarter of 2025. Collections in all three months in 2026 exceeded collections in the same months in 2025.

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 \$0.4 million (13.3 percent), compared to the first quarter of 2025. Details about this revenue source are shown in the graph in the next column.



Medical charges are primarily collected for the operation of EMS. Through the first quarter of 2026, collections increased \$1.3 million (23.7 percent) when compared to the same timeframe in 2025. The increase is largely attributable to increases in Medicare fees (\$0.6 million), insurance fees (\$0.6 million), Medicaid fees (\$0.1 million), and Setoff program fees (\$0.1 million) all collected by EMS.

Officer fees increased by \$0.2 million (21.6 percent) compared to the first quarter of 2025. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. Through the first quarter of 2026, investment income increased \$0.4 million (12.3 percent) versus the same timeframe in 2025, as the result of strategic investments.

All other revenue collections increased \$1.4 million (15.5 percent) compared to the same timeframe in 2025.



**Expenditure Highlights:**

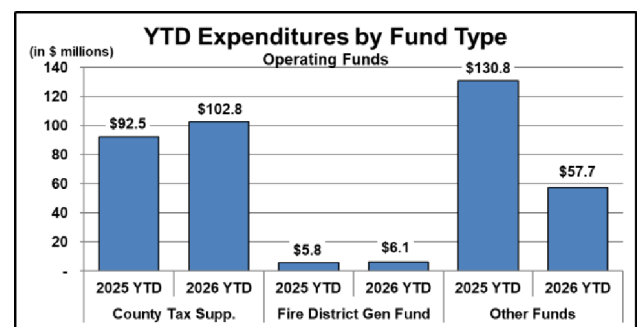
Total expenditures for all operating funds decreased \$62.7 million (27.0 percent) compared to the first quarter of 2025. For all County property-tax-supported funds, expenditures increased \$10.3 million (11.2 percent). Increases were recorded in transfers out (\$11.0 million), personnel (\$1.5 million), debt payments (\$0.2 million), and commodities (\$0.1 million), which were partially offset by decreases in contractals (\$1.9 million), equipment (\$0.5 million), and capital improvements (\$28,707).

All other County operating funds expenditures (grants, internal service funds, and non-property-tax special revenue funds) decreased \$73.1 million (55.9 percent) compared to the first quarter of 2025. The most significant decreases occurred in capital improvements in non-property-tax supported funds (\$88.4 million), capital improvements in enterprise and internal service funds (\$0.4 million), and equipment in non-property-tax supported funds (\$0.1 million).

The decrease in capital improvements in non-property-tax supported funds (\$88.4 million) is due to purchasing requisitions created for construction services for the State Mental Health Hospital as well as expenses related to the project in 2025. The decrease in capital improvements in enterprise and internal service funds (\$0.4 million) is due to expenses for approved capital improvement projects for INTRUST Bank Arena in 2025. The decrease in equipment in non-property-tax supported funds (\$0.1 million) is due to a purchasing requisition for the purchase of a van by the Department of Aging and Disabilities in 2025.

The decreases were partially offset by increases in contractals in enterprise and internal service funds (\$10.1 million), contractals in non-property-tax supported funds (\$2.8 million), equipment in enterprise and internal service funds (\$1.9 million), commodities (\$0.3 million) and personnel (\$0.3 million) in non-property-tax supported funds, and commodities (\$0.1 million) and personnel (\$0.1 million) in enterprise and internal service funds. The increase in contractals in enterprise and internal service funds (\$10.1 million) is primarily due to an increase in settlements (\$10.0 million) by Risk Management due to a one-time payment for a settlement agreement and in equipment repair and

maintenance (\$0.1 million) by Fleet Management primarily due to an increase in repair parts for the light equipment shop. The increase in contractals in non-property-tax supported funds (\$2.8 million) is primarily due to an increase in contracted meals (\$2.2 million) by the Department of Aging and Disabilities due to changes in the Meals on Wheels and congregate meals programs, in interdepartmental charges (\$0.3 million) by the County Treasurer (\$0.2 million) and Emergency Communications (\$0.1 million), and in-home health care (\$0.3 million) by the Department of Aging and Disabilities due to the timing of purchasing requisitions and expenses related to the Senior Care Act Contract. The increase recorded in equipment in enterprise and internal service funds (\$1.9 million) is primarily due to an increase in vehicles by Fleet Management due to the timing of purchasing requisitions for vehicle acquisitions. The increase in commodities in non-property tax-supported funds (\$0.3 million) is primarily due to an increase in technology equipment under \$10,000 (\$0.4 million) by COMCARE due to purchasing requisitions created for computers, which were partially offset by a nominal decrease in software (\$47,212) primarily by the Regional Forensic Science Center (RFSC) for software related to deoxyribonucleic acid (DNA) analysis in 2025. The increase in personnel in non-property-tax supported funds (\$0.3 million) is primarily due to an increase in health and life insurance premiums (\$0.2 million) due to increased health insurance costs and in salaries and wages (\$0.1 million) due to 2026 pay increases. The increase in commodities in enterprise and internal service funds (\$0.1 million) is primarily due to an increase in fuel by Fleet Management. The increase in personnel in enterprise and internal service funds (\$0.1 million) is due to an increase in salaries and wages (\$0.1 million) due to 2026 pay increases.

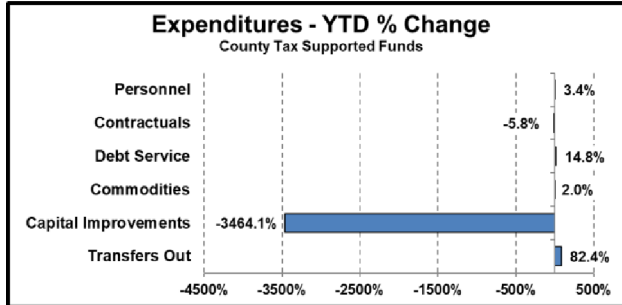


**Year-to-date (YTD) Expenditures by Fund Type**

County property-tax-supported funds expenditures increased \$10.3 million (11.2 percent) compared to the first quarter of 2025.

Fire District 1 expenditures increased \$0.3 million (5.1 percent) compared to the first quarter of 2025.

All other operating funds expenditures decreased \$73.1 million compared to the first quarter of 2025.



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

Personnel expenditures increased \$1.5 million (3.4 percent) compared to the first quarter of 2025, primarily due to increases in salaries and wages (\$0.9 million) and health/life insurance premiums (\$0.6 million).

	2021	2022	2023	2024	2025	2026
<b>KPERS - Retirement Rates</b>						
	9.87%	9.90%	9.43%	10.26%	10.71%	10.59%
<b>KP&amp;F - Retirement Rates</b>						
Sheriff	22.80%	22.99%	22.86%	23.10%	25.67%	25.00%
Fire	22.80%	22.99%	22.86%	23.10%	25.67%	25.00%
EMS	22.80%	22.99%	22.86%	23.10%	25.67%	25.00%

Contractual expenditures decreased \$1.9 million (5.8 percent) compared to the first quarter of 2025. The decrease is primarily due to decreases in grant award (\$1.3 million) and fee for service contracts (\$0.6 million).

Debt payments increased \$0.2 million (14.8 percent) compared to the first quarter of 2025 primarily due to increases in interest payments (\$0.2 million).

Commodities expenditures increased \$0.1 million (2.0 percent) compared to the first quarter of 2025 due to an increase in chemical purchases (\$0.1 million).

Capital Improvement expenditures decreased a nominal amount, \$28,707 (3464.1 percent), compared to the first quarter of 2025. The decrease is due to fewer and less costly improvements.

Equipment expenditures decreased \$0.5 million compared to the first quarter of 2025, due to a decrease in technology hardware with a unit cost under \$10,000.

Transfers to other funds increased \$11.0 million (82.4 percent) compared to the first three months of 2025. This is primarily due to increases in transfers out-reserve (\$10.3 million) to fund a settlement agreement paid by the Risk Management Fund, transfers out-sales tax revenue (\$0.4 million), and transfers out-capital projects (\$0.3 million).

*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.*



## 2026 Year-End Fund Balance Estimates Operating Funds By Fund Type (Budgetary Basis)

### Special Revenue Funds

	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	Total Operating Funds
<b>Revenues</b>							
Property taxes	\$ 171,864,041	\$ 12,206,474	\$ 19,893,528	\$ 23,275,491	\$ -	\$ -	\$ 227,239,534
Motor vehicle taxes	19,587,502	1,087,465	2,007,798	2,258,675	-	-	24,941,441
Local retail sales & use tax	42,155,804	-	-	-	-	-	42,155,804
All other taxes	193,233	849,966	-	-	4,057,673	-	5,100,872
Licenses & permits	36,353	-	19,157	8,475	58,000	9,458,226	9,580,212
Intergovernmental	495,827	-	5,013,191	-	106,117,180	-	111,626,198
Charges for services	38,362,140	-	-	790,958	52,797,721	52,971,092	144,921,910
Fines & forfeitures	57,947	-	25	-	57,787	-	115,759
Miscellaneous	2,721,866	-	7,686	119,255	43,152	4,341,165	7,233,125
Reimbursements	7,728,840	-	29,919	20,953	109,432	242,837	8,131,982
Uses of money & property	21,264,739	-	-	650,000	329,732	931,420	23,175,891
Transfers in & other proceeds	-	2,498,920	-	-	2,488,483	15,474,231	20,461,634
<b>Total</b>	<b>304,468,292</b>	<b>16,642,825</b>	<b>26,971,305</b>	<b>27,123,807</b>	<b>166,059,160</b>	<b>83,418,972</b>	<b>624,684,362</b>
<b>Expenditures</b>							
Personnel	185,313,533	-	7,945,806	20,380,972	65,166,039	6,392,519	285,198,870
Contractual	69,695,725	20,000	18,847,606	1,538,420	34,818,670	74,387,950	199,308,371
Debt Service	-	12,628,680	-	2,516,987	-	-	15,145,667
Commodities	8,422,706	-	155,863	969,961	2,247,596	3,968,981	15,765,108
Capital improvements	1,710	-	-	-	48,941,846	1,075,000	50,018,556
Capital outlay	870,763	-	-	280,000	693,695	3,582,157	5,426,614
Transfers to other funds	46,256,887	-	555,640	-	921,272	50,492	47,784,291
<b>Total</b>	<b>310,561,324</b>	<b>12,648,680</b>	<b>27,504,916</b>	<b>25,686,340</b>	<b>152,789,118</b>	<b>89,457,099</b>	<b>618,647,478</b>
<b>Net change in fund balance</b>	<b>(6,093,032)</b>	<b>3,994,145</b>	<b>(533,610)</b>	<b>1,437,467</b>	<b>13,270,041</b>	<b>(6,038,127)</b>	<b>6,036,884</b>
<b>Actual beginning fund balance</b>	<b>107,819,354</b>	<b>7,994,648</b>	<b>3,161,351</b>	<b>-</b>	<b>28,216,643</b>	<b>37,603,630</b>	<b>184,795,626</b>
<b>Ending Fund Balance</b>	<b>\$ 101,726,322</b>	<b>\$ 11,988,793</b>	<b>\$ 2,627,741</b>	<b>\$ 1,437,467</b>	<b>\$ 41,486,684</b>	<b>\$ 31,565,503</b>	<b>\$ 190,832,510</b>

### **Year-End Fund Balance:**

**General Fund:** Expenditures are estimated to exceed revenues by \$6.1 million at year-end, primarily due to an increase in transfers to other funds for a one-time settlement payment.

**Debt Service Funds:** Expenditures from debt service funds are estimated to be \$4.0 million less than revenues. This decrease in expenses is due primarily to less debt originated than previously planned and a projected increase in tax revenues.

**Special Revenue Funds–Property Tax Supported:** These funds are projected to decrease by \$0.5 million by year-end primarily due to an increase in contractual expenditures.

**Fire District 1:** The fund balance is projected to increase by \$1.4 million by year-end, primarily due to an increase in tax revenues.

**Special Revenue Funds–Non Property Tax Supported:** These funds are estimated to increase by \$13.3 million by year-end primarily due to an increase in intergovernmental revenue.

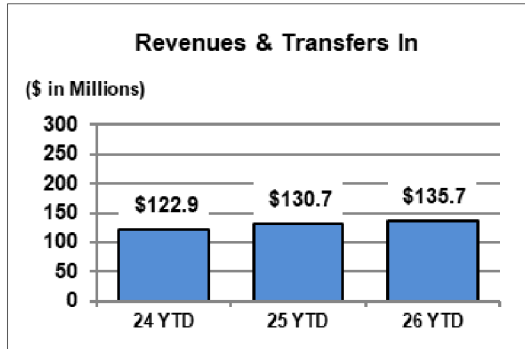
**Enterprise and Internal Service Funds:** The fund balances within this fund are estimated to decrease by \$6.0 million by year-end. This is primarily due to a projected increase in health insurance premiums due to a stabilized staff, thus causing a decrease in turnover rates.



# General Fund

# General Fund

## Major Revenues



**Total revenues** in the General Fund through the first quarter of 2026 totaled \$135.7 million, an increase of \$5.0 million (3.8 percent) compared to the same timeframe in 2025.

The increase in revenue is largely attributable to an increase in charges for services (\$2.3 million), uses of money and property (\$1.0 million), local retail sales and use taxes (\$0.8 million), current property taxes (\$0.7 million), back property taxes (\$0.6 million), motor vehicle taxes (\$0.3 million), and reimbursements (\$0.2 million). The increase in charges for services (\$2.3 million) is due to an increase in Medicare fees (\$0.6 million), insurance fees (\$0.6 million), Medicaid fees (\$0.1 million), and Setoff program fees (\$0.1 million) all collected by Emergency Medical Services (EMS). There was also an increase recorded in miscellaneous charges for services (\$0.3 million) collected by the Division of Information Technology for call center services charged quarterly to the Treasurer and 911 application management for Emergency Communications. In addition, there were increases recorded in officer fees (\$0.2 million) collected by the Register of Deeds as a result of an increase of 14.9 percent in number and length of documents processed through the first quarter of 2026 compared to the same time period in 2025. There was also an increase in prisoner competency fees (\$0.3 million) due to an increase in prisoners awaiting competency hearings and an increase in prisoner housing/care (\$0.1 million) collected by the Sheriff's Office due to an increase in inmate population.

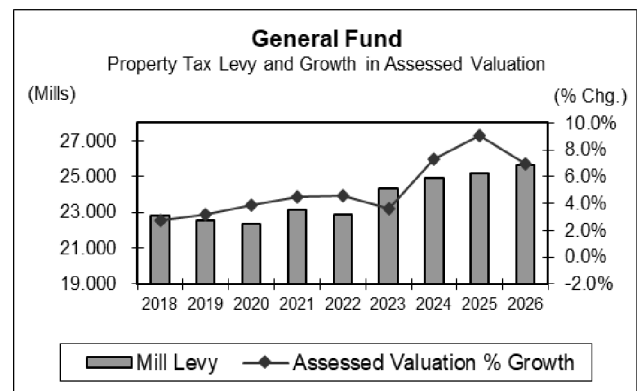
The increase in uses of money and property (\$1.0 million) is due to an increase in penalties and interest on back taxes (\$0.6 million) and an increase in investment income (\$0.4 million) collected by the

Division of Finance. The increase in local retail sales and use taxes (\$0.8 million) is due to continued, stronger-than-expected economic activity. The increase in current property taxes is due to an increase in assessed valuation of 8.5 percent (\$0.7 million, or 0.7 percent) for the current budget year, though the Commission reduced the mill levy rate by more than 1.1 mills to collect less than the total increase in assessed value.

The increase in back property taxes (\$0.6 million) is due to a prior year tax reclassification in January 2026 where no reclassification occurred in the same time period in 2025. The increase in motor vehicle taxes (\$0.3 million) is due to an increase in motor vehicle registrations through the first quarter of 2026 compared to the same period in 2025. The increase in reimbursements (\$0.2 million) is due to an increase in administrative reimbursements collected by the Division of Finance through the first quarter of 2026 compared to the same time period in 2025.

The increase in revenue collections in County property-tax-supported funds was offset by a decrease in miscellaneous revenue (\$0.8 million). The decrease in miscellaneous revenue is primarily due to a decrease in miscellaneous revenue (\$0.5 million) collected by the Division of Finance due to the sale of the Sheriff's airplane in 2025, a decrease in refunds collected from the City of Wichita for flood control (\$0.2 million) collected by Stormwater Management, and a decrease in refunds collected from the City of Wichita for planning fees (\$0.1 million) collected by the Metropolitan Area Planning Department.

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



**Property taxes** (current) are the largest revenue source in the General Fund. Through the first quarter of 2026, \$100.5 million in current property taxes had been collected, an increase of \$0.7 million (0.7 percent) compared to the previous year. The mill levy rate for this Fund is 23.222, a decrease of 1.579 mills from the 2025 rate of 24.801 mills.

**Local retail sales and use tax** collections through the first quarter of 2026 increased \$0.8 million (7.7 percent) compared to the same timeframe in 2025. Collections in all three months in 2026 exceeded collections in the same months in 2025. 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 continued, stronger-than-expected economic activity.

<b>Local Retail Sales &amp; Use Tax</b>			
<b>Year-to-Date Comparison</b>			
<b>Month</b>	<b>2025</b>	<b>2026</b>	<b>% Change</b>
January	3,266,017	3,506,837	7.37%
February	3,908,489	4,380,265	12.07%
March	3,012,795	3,082,119	2.30%
<b>Total</b>	<b>10,187,301</b>	<b>10,969,222</b>	<b>7.68%</b>

**Motor Vehicle tax** collections were \$2.7 million through the first quarter of 2026, an increase of \$0.3 million (13.7 percent) compared to the same time period in 2025. 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 \$0.1 million, a nominal decrease of \$27,575 (17.7 percent) compared to the first quarter of 2025.

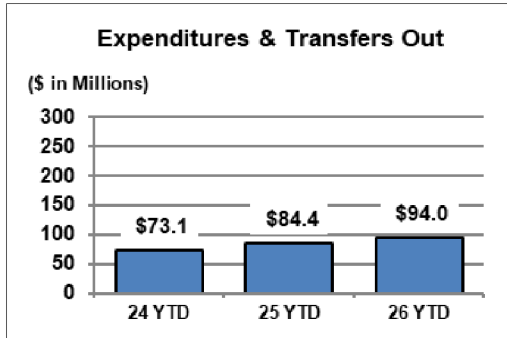
**Charges for services** revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The \$10.7 million collected through the first quarter of 2026 was \$2.3 million (27.1 percent) more than in the same timeframe in 2025, mainly due to an increase in Medicare fees (\$0.6 million), insurance fees (\$0.6 million), Medicaid fees (\$0.1 million), and Setoff program fees (\$0.1 million), all collected by EMS. There was also an increase recorded in miscellaneous charges for services (\$0.3 million) collected by the Division of Information Technology for call center services charged quarterly to the Treasurer and 911 application management for Emergency Communications. In addition, there were increases recorded in officer fees (\$0.2 million) collected by the Register of Deeds as a result of an increase of 14.9 percent in number and length of documents processed through the first quarter of 2026 compared to the same time period in 2025. There was also an increase in prisoner competency fees (\$0.3 million) due to an increase in prisoners awaiting competency hearings and an increase in prisoner housing/care (\$0.1 million) collected by the Sheriff’s Office due to an increase in inmate population.

**Uses of Money and Property** revenue, which includes investment income, increased \$1.0 million (20.1 percent) compared to the first quarter of 2025 as the result of an increase in penalties and interest on back taxes (\$0.6 million) and an increase in investment income (\$0.4 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 the first quarter of 2025 and 2026, no revenue was captured in this category.



## Major Expenditures



Actual expenditures through the first quarter of 2026 increased \$9.6 million (11.4 percent) compared to 2025. Expenditures increased in transfers out (\$10.7 million), personnel (\$1.4 million), and commodities (\$0.1 million), which were partially offset by decreases in contractuels (\$2.0 million), equipment (\$0.5 million), and nominally in capital improvements (\$28,707).

**Personnel** costs increased \$1.4 million (3.3 percent) compared to the first quarter of 2025. The increase is mostly attributable to increases in salaries and wages (\$0.9 million), health and life insurance premiums (\$0.6 million), and retirement contributions (\$0.1 million), all by departments County-wide, which were partially offset by a decrease in workers compensation premiums (\$0.2 million) by departments County-wide due to lower rates in 2026 to drawdown the Workers Compensation Reserve fund balance.

General Fund Detailed Personnel Expenditures			
Category	Year-to Date Comparison*		
	2025	2026	% Change
Salaries and Wages	\$ 28,121,478	\$ 28,975,391	3.04%
Overtime	1,237,755	1,263,793	2.10%
Allowances	18,831	17,908	-4.90%
FICA - OASDI	1,779,381	1,819,084	2.23%
FICA - HI	416,145	425,430	2.23%
Health/Dental Ins.	4,660,746	5,230,017	12.21%
Retirement	4,085,641	4,146,435	1.49%
Workers' Comp.	396,494	203,978	-48.55%
Unemployment Tax	26,612	27,223	2.29%
Vac. Sell as Benefits	48,444	51,447	6.20%
Donated Leave	506	-	-100.00%
Wireless Allowance	32,784	34,329	4.71%
Call Back/On Call	25,981	23,217	-10.64%
<b>Total</b>	<b>\$ 40,850,798</b>	<b>\$ 42,217,064</b>	<b>3.34%</b>

**Contractual services** expenditures decreased \$2.0 million (7.6 percent) through the first quarter of 2026 compared to the same timeframe in 2025. The decrease is primarily due to a decrease in grant award (\$1.2 million) mostly by Exploration Place (\$1.0 million) due to the final contractual payout in

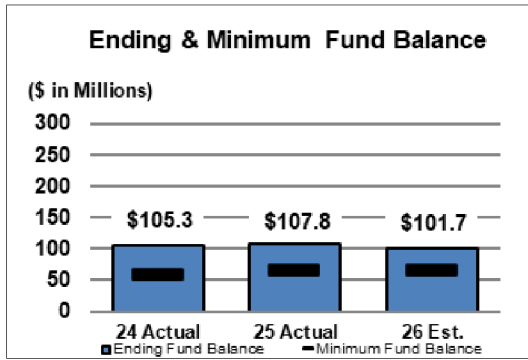
2025 due to action taken by the Board of County Commissioners (BOCC) and by the Crime Prevention Fund (\$0.2 million) due to the timing of a purchasing requisition created for early intervention services in 2025. Decreases were also recorded in facility lease/rental (\$0.7 million) mostly by Facilities (\$0.6 million) due to a different commitment item being used for the Ruffin Building lease in 2026 and by COMCARE (\$0.1 million) due to the timing of purchasing requisitions created for lease payments, and software/hardware maintenance (\$0.1 million) by the Division of Information Technology (IT) due to the timing of purchasing requisitions created for IT security.

**Commodity** expenditures increased \$0.1 million (1.9 percent) compared to the first quarter of 2025, primarily due to an increase in chemical purchases (\$0.1 million) by Emergency Medical Services (EMS) due to purchasing requisitions created for, and expenses related to, oxygen usage and rental.

**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 (\$3.4 million), public elevator upgrades (\$7.0 million), replacing and installing new outdoor warning devices (\$0.7 million), replacing roofs on County-owned properties (\$0.6 million), technology upgrade at the Adult Detention Facility (ADF) annex (\$0.3 million), and perimeter security at the Main Courthouse (\$0.3 million).

## General Fund Ending Balance

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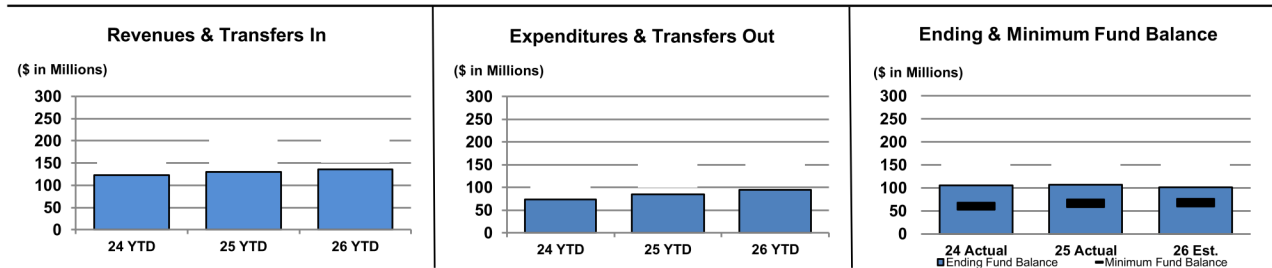


The General Fund 2026 beginning budgetary fund balance of \$107.8 million is estimated to decrease \$6.1 million (5.7 percent) by the end of 2026, primarily due to an increase in transfers to other funds for a one-time settlement payment.

# 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 2026 is 27.567 mills.

Revenues through the first quarter of 2026 increased \$5.0 million versus the same time period in 2025, specifically in charges for services (\$2.3 million), uses of money and property (\$1.0 million), local retail sales and use taxes (\$0.8 million), current property taxes (\$0.7 million), back property taxes (\$0.6 million), motor vehicle taxes (\$0.3 million), and reimbursements (\$0.2 million). The increases revenue were partially offset by a decrease in miscellaneous revenue (\$0.8 million). Expenditures increased \$9.6 million compared to the same time frame in 2025, specifically in transfers out (\$10.7 million), personnel (\$1.4 million), and commodities (\$0.1 million). The increases in expenditures were partially offset by a decrease in contractuals (\$2.0 million) and equipment (\$0.5 million).



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

For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

	2025 YTD		2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 99,856,572	\$ 168,819,787	\$ 168,819,787	\$ 100,513,352	\$ 169,027,467	\$ 207,680
Back Prop. Taxes & Ref. Warrants	1,467,747	10,925,339	10,925,339	2,084,322	2,836,575	(8,088,764)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	2,372,474	29,968,221	29,968,221	2,697,969	19,587,502	(10,380,718)
Local Retail Sales & Use Taxes	10,187,301	41,176,238	41,176,238	10,969,222	42,155,804	979,566
All Other Taxes	56,182	242,599	242,599	53,691	193,233	(49,365)
Licenses & Permits	(4,436)	38,915	38,915	2,918	36,353	(2,562)
Intergovernmental	155,261	1,212,576	1,212,576	127,687	495,827	(716,749)
Charges for Services	8,457,925	36,583,449	36,583,449	10,747,026	38,362,140	1,778,691
Fines & Forfeitures	19,040	52,820	52,820	11,035	57,947	5,127
Miscellaneous	1,286,654	2,217,674	2,217,674	479,372	2,721,866	504,192
Reimbursements	1,673,925	4,806,744	4,806,744	1,830,275	7,728,840	2,922,095
Uses of Money & Property	5,135,259	13,657,285	13,657,285	6,169,725	21,264,739	7,607,453
Transfers In & Other Proceeds	-	162,390	162,390	-	-	(162,390)
<b>Total Revenues &amp; Transfers In</b>	<b>130,663,905</b>	<b>309,864,036</b>	<b>309,864,036</b>	<b>135,686,593</b>	<b>304,468,292</b>	<b>(5,395,743)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 40,850,798	\$ 189,629,882	\$ 189,589,882	\$ 42,217,064	\$ 185,313,533	\$ (4,276,349)
Contractuals	27,121,097	105,534,321	95,451,558	25,071,937	69,695,725	(25,755,833)
Debt Service	-	-	-	-	-	-
Commodities	3,060,612	9,352,698	9,535,408	3,119,541	8,422,706	(1,112,702)
Capital Improvement	829	8,039,774	26,031	(27,878)	1,710	(24,321)
Capital Outlay	-	1,647,043	1,255,993	(470,158)	870,763	(385,230)
Transfers Out	13,362,096	27,263,009	45,607,854	24,107,466	46,256,887	649,033
<b>Total Expenditures &amp; Transfers Out</b>	<b>84,395,432</b>	<b>341,466,727</b>	<b>341,466,727</b>	<b>94,017,972</b>	<b>310,561,324</b>	<b>(30,905,403)</b>
<b>Net Change in Fund Balance</b>	<b>46,268,473</b>	<b>(31,602,691)</b>	<b>(31,602,691)</b>	<b>41,668,621</b>	<b>(6,093,032)</b>	<b>(36,301,146)</b>
<b>Actual Beginning Fund Balance</b>	<b>105,311,007</b>	<b>107,819,354</b>	<b>107,819,354</b>	<b>107,819,354</b>	<b>107,819,354</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 151,579,480</b>	<b>\$ 76,216,663</b>	<b>\$ 76,216,663</b>	<b>\$ 149,487,975</b>	<b>\$ 101,726,322</b>	<b>\$ (36,301,146)</b>



# General Fund

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

For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

	2025 YTD		2026 YTD		Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Expenditures and Interfund Transfers Out By Department</b>						
<b>General Government</b>						
<b>County Commission</b>						
Personnel	193,193	881,769	881,769	201,742	862,223	(19,547)
Contractuals	33,033	106,419	106,419	25,142	91,750	(14,669)
Debt Service	-	-	-	-	-	-
Commodities	12,110	18,381	18,381	2,150	18,359	(22)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Commission</b>	<b>238,336</b>	<b>1,006,569</b>	<b>1,006,569</b>	<b>229,034</b>	<b>972,332</b>	<b>(34,238)</b>
<b>County Manager</b>						
Personnel	451,331	2,169,671	2,169,671	413,947	1,867,875	(301,796)
Contractuals	215,588	235,497	235,497	91,014	233,010	(2,487)
Debt Service	-	-	-	-	-	-
Commodities	4,410	22,500	22,500	6,669	20,120	(2,380)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Manager</b>	<b>671,329</b>	<b>2,427,668</b>	<b>2,427,668</b>	<b>511,630</b>	<b>2,121,004</b>	<b>(306,664)</b>
<b>County Counselor</b>						
Personnel	331,830	1,623,408	1,623,408	352,611	1,527,146	(96,261)
Contractuals	93,238	350,198	950,198	452,161	940,158	(10,040)
Debt Service	-	-	-	-	-	-
Commodities	1,412	26,000	26,000	987	26,247	247
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Counselor</b>	<b>426,479</b>	<b>1,999,606</b>	<b>2,599,606</b>	<b>805,759</b>	<b>2,493,552</b>	<b>(106,054)</b>
<b>County Clerk</b>						
Personnel	315,873	1,565,614	1,565,614	337,331	1,446,456	(119,158)
Contractuals	3,735	16,750	15,150	1,644	10,594	(4,556)
Debt Service	-	-	-	-	-	-
Commodities	3,342	160,309	161,909	8,522	183,888	21,979
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Clerk</b>	<b>322,950</b>	<b>1,742,673</b>	<b>1,742,673</b>	<b>347,497</b>	<b>1,640,938</b>	<b>(101,735)</b>
<b>Register of Deeds</b>						
Personnel	302,362	1,400,659	1,400,659	305,269	1,320,126	(80,533)
Contractuals	14,464	17,674	17,674	4,472	18,553	879
Debt Service	-	-	-	-	-	-
Commodities	26,014	26,000	25,790	18,007	23,450	(2,340)
Capital Improvements	-	-	210	210	210	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Register of Deeds</b>	<b>342,840</b>	<b>1,444,333</b>	<b>1,444,333</b>	<b>327,958</b>	<b>1,362,338</b>	<b>(81,995)</b>
<b>Election Commissioner</b>						
Personnel	386,555	2,034,683	2,034,683	421,729	2,172,186	137,504
Contractuals	446,926	748,168	748,168	449,273	822,322	74,154
Debt Service	-	-	-	-	-	-
Commodities	27,677	115,000	115,000	18,258	38,160	(76,840)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Election Commissioner</b>	<b>861,158</b>	<b>2,897,851</b>	<b>2,897,851</b>	<b>889,260</b>	<b>3,032,668</b>	<b>134,818</b>



# General Fund

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

For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

	2025 YTD		2026 YTD		Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Division of Human Resources</b>						
Personnel	441,044	2,114,540	2,114,540	417,704	1,800,382	(314,157)
Contractuals	164,932	208,587	236,439	139,428	231,698	(4,741)
Debt Service	-	-	-	-	-	-
Commodities	8,553	50,000	50,500	12,654	34,798	(15,702)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Division of Human Resources</b>	<b>614,528</b>	<b>2,373,127</b>	<b>2,401,479</b>	<b>569,786</b>	<b>2,066,878</b>	<b>(334,600)</b>
<b>Division of Finance</b>						
Personnel	808,423	3,938,524	3,938,524	873,780	3,758,837	(179,687)
Contractuals	515,437	1,070,500	1,070,500	474,822	1,050,479	(20,021)
Debt Service	-	-	-	-	-	-
Commodities	4,964	81,100	81,100	11,846	28,454	(52,646)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	3	-	-	-	-	-
<b>Total Division of Finance</b>	<b>1,328,827</b>	<b>5,090,124</b>	<b>5,090,124</b>	<b>1,360,449</b>	<b>4,837,770</b>	<b>(252,354)</b>
<b>Budgeted Transfers</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	5,000,000	15,300,000	10,588,977	15,974,231	674,231
<b>Total Budgeted Transfers</b>	<b>-</b>	<b>5,000,000</b>	<b>15,300,000</b>	<b>10,588,977</b>	<b>15,974,231</b>	<b>674,231</b>
<b>Contingency Reserves</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	45,254,044	34,106,789	-	10,667,196	(23,439,593)
Debt Service	-	-	-	-	-	-
Commodities	-	750,000	485,722	-	-	(485,722)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	750,000	750,000	-	-	(750,000)
Transfers Out	-	-	-	-	-	-
<b>Total Contingency Reserves</b>	<b>-</b>	<b>46,754,044</b>	<b>35,342,511</b>	<b>-</b>	<b>10,667,196</b>	<b>(24,675,315)</b>
<b>County Appraiser</b>						
Personnel	1,213,920	5,901,686	5,901,686	1,277,390	5,484,088	(417,598)
Contractuals	88,667	252,311	252,311	91,763	263,061	10,750
Debt Service	-	-	-	-	-	-
Commodities	8,720	84,797	84,797	21,121	70,235	(14,562)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Appraiser</b>	<b>1,311,307</b>	<b>6,238,794</b>	<b>6,238,794</b>	<b>1,390,274</b>	<b>5,817,384</b>	<b>(421,410)</b>
<b>County Treasurer</b>						
Personnel	313,918	1,511,299	1,511,299	325,178	1,390,311	(120,988)
Contractuals	14,906	56,400	89,650	50,036	133,875	44,225
Debt Service	-	-	-	-	-	-
Commodities	6,774	97,004	63,754	3,263	11,100	(52,654)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Treasurer</b>	<b>335,598</b>	<b>1,664,703</b>	<b>1,664,703</b>	<b>378,476</b>	<b>1,535,286</b>	<b>(129,417)</b>



# General Fund

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

For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

	2025 YTD			2026 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Metropolitan Area Planning Dept.</b>						
Personnel	-	-	-	-	-	-
Contractuals	222,343	837,170	837,170	209,293	837,170	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Metropolitan Area Plann. Dept.</b>	<b>222,343</b>	<b>837,170</b>	<b>837,170</b>	<b>209,293</b>	<b>837,170</b>	<b>-</b>
<b>Facilities Department</b>						
Personnel	680,485	3,764,487	3,764,487	734,958	3,158,542	(605,945)
Contractuals	3,238,392	5,524,062	5,442,562	2,655,690	5,923,078	480,516
Debt Service	-	-	-	-	-	-
Commodities	317,739	1,032,512	1,114,012	289,509	586,488	(527,524)
Capital Improvements	140	6,560,952	-	(28,208)	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	5,247,539	-	6,560,952	6,560,952	6,560,952	-
<b>Total Facilities Department</b>	<b>9,484,296</b>	<b>16,882,013</b>	<b>16,882,013</b>	<b>10,212,901</b>	<b>16,229,059</b>	<b>(652,953)</b>
<b>Central Services</b>						
Personnel	355,561	1,663,265	1,663,265	368,397	1,582,008	(81,258)
Contractuals	119,423	169,053	169,053	48,689	89,799	(79,254)
Debt Service	-	-	-	-	-	-
Commodities	690,204	1,131,562	1,131,562	596,213	1,189,921	58,359
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Central Services</b>	<b>1,165,188</b>	<b>2,963,880</b>	<b>2,963,880</b>	<b>1,013,299</b>	<b>2,861,728</b>	<b>(102,153)</b>
<b>Division of Information &amp; Technology</b>						
Personnel	1,986,981	9,417,487	9,417,487	2,098,008	9,235,704	(181,783)
Contractuals	3,833,494	9,854,377	10,128,607	3,004,084	9,934,247	(194,360)
Debt Service	-	-	-	-	-	-
Commodities	236,948	504,516	943,390	397,243	489,382	(454,009)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	897,043	448,216	(470,158)	762,043	313,827
Transfers Out	1,354,354	-	-	-	-	-
<b>Total Division of Info. &amp; Tech.</b>	<b>7,411,777</b>	<b>20,673,423</b>	<b>20,937,701</b>	<b>5,029,177</b>	<b>20,421,375</b>	<b>(516,325)</b>
<b>Public Safety</b>						
<b>Office of the Medical Director</b>						
Personnel	128,378	595,345	595,345	132,648	558,970	(36,375)
Contractuals	11,325	25,540	35,440	17,421	35,001	(439)
Debt Service	-	-	-	-	-	-
Commodities	3,734	18,500	18,500	1,139	4,623	(13,877)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Office of the Medical Director</b>	<b>143,438</b>	<b>639,385</b>	<b>649,285</b>	<b>151,208</b>	<b>598,594</b>	<b>(50,692)</b>
<b>Emergency Communications</b>						
Personnel	2,028,096	11,653,800	11,653,800	2,207,965	11,352,899	(300,901)
Contractuals	16,995	74,298	74,298	32,912	76,445	2,147
Debt Service	-	-	-	-	-	-
Commodities	7,735	108,550	108,550	17,023	52,143	(56,407)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Emergency Communications</b>	<b>2,052,827</b>	<b>11,836,648</b>	<b>11,836,648</b>	<b>2,257,900</b>	<b>11,481,487</b>	<b>(355,161)</b>



# General Fund

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

For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

	2025 YTD		2026 YTD		Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Public Safety (Continued)</b>						
<b>Emergency Management</b>						
Personnel	44,535	202,977	202,977	44,327	192,891	(10,087)
Contractuals	26,084	168,091	168,091	19,339	94,992	(73,099)
Debt Service	-	-	-	-	-	-
Commodities	42,282	183,432	183,432	36,007	181,889	(1,543)
Capital Improvements	-	656,833	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	656,833	162,390	819,223	656,833	826,833	7,610
<b>Total Emergency Management</b>	<b>769,735</b>	<b>1,373,723</b>	<b>1,373,723</b>	<b>756,506</b>	<b>1,296,605</b>	<b>(77,118)</b>
<b>Emergency Medical Services</b>						
Personnel	4,526,541	20,239,788	20,239,788	4,743,759	20,618,735	378,948
Contractuals	1,338,439	3,391,814	3,381,914	1,290,313	3,826,315	444,401
Debt Service	-	-	-	-	-	-
Commodities	687,643	1,360,656	1,360,656	609,297	2,090,307	729,651
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	247,507	-	-	-	-	-
<b>Total Emergency Medical Services</b>	<b>6,800,130</b>	<b>24,992,258</b>	<b>24,982,358</b>	<b>6,643,369</b>	<b>26,535,357</b>	<b>1,553,000</b>
<b>Reg. Forensic Science Center</b>						
Personnel	1,087,473	5,166,827	5,166,827	1,134,844	4,931,270	(235,556)
Contractuals	269,403	587,056	587,056	285,410	665,893	78,837
Debt Service	-	-	-	-	-	-
Commodities	81,335	452,688	452,688	105,397	348,570	(104,118)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	(400)	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Regional Forensic Science Center</b>	<b>1,438,210</b>	<b>6,206,571</b>	<b>6,206,571</b>	<b>1,525,251</b>	<b>5,945,733</b>	<b>(260,838)</b>
<b>Department of Corrections</b>						
Personnel	2,621,002	12,713,031	12,713,031	2,758,897	11,795,764	(917,267)
Contractuals	1,282,431	2,543,936	2,543,936	1,132,075	2,416,802	(127,134)
Debt Service	-	-	-	-	-	-
Commodities	114,708	476,050	476,050	66,599	473,279	(2,771)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	500,000	500,000	-	500,000	-
<b>Total Department of Corrections</b>	<b>4,018,140</b>	<b>16,233,017</b>	<b>16,233,017</b>	<b>3,957,571</b>	<b>15,185,844</b>	<b>(1,047,173)</b>
<b>Sheriff's Office</b>						
Personnel	14,833,495	64,868,359	64,868,359	15,062,002	66,195,044	1,326,685
Contractuals	7,120,429	18,193,614	18,193,614	7,083,394	14,685,245	(3,508,369)
Debt Service	-	-	-	-	-	-
Commodities	332,952	992,336	934,559	302,673	1,076,450	141,891
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	57,777	-	108,720	50,943
Transfers Out	2,209	15,000	15,000	4,104	17,944	2,944
<b>Total Sheriff's Office</b>	<b>22,289,085</b>	<b>84,069,309</b>	<b>84,069,309</b>	<b>22,452,173</b>	<b>82,083,403</b>	<b>(1,985,906)</b>
<b>District Attorney</b>						
Personnel	3,399,104	15,546,797	15,506,797	3,608,916	15,544,856	38,059
Contractuals	396,875	685,912	929,815	496,723	837,154	(92,661)
Debt Service	-	-	-	-	-	-
Commodities	(56,134)	87,750	88,750	9,192	87,557	(1,193)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total District Attorney</b>	<b>3,739,845</b>	<b>16,320,459</b>	<b>16,525,362</b>	<b>4,114,831</b>	<b>16,469,567</b>	<b>(55,795)</b>



# General Fund

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

For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

	2025 YTD			2026 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Public Safety (Continued)</b>						
<b>District Court</b>						
Personnel	36,025	228,215	228,215	36,426	156,912	(71,304)
Contractuals	1,769,384	5,511,002	5,525,002	2,069,069	7,479,396	1,954,394
Debt Service	-	-	-	-	-	-
Commodities	88,628	292,350	292,350	164,443	282,173	(10,177)
Capital Improvements	689	81,989	10,000	-	-	(10,000)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	71,989	71,989	71,989	-
<b>Total District Court</b>	<b>1,894,725</b>	<b>6,113,556</b>	<b>6,127,556</b>	<b>2,341,927</b>	<b>7,990,469</b>	<b>1,862,913</b>
<b>Crime Prevention Fund</b>						
Personnel	-	-	-	-	-	-
Contractuals	199,567	82,383	82,383	19,575	82,383	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Crime Prevention Fund</b>	<b>199,567</b>	<b>82,383</b>	<b>82,383</b>	<b>19,575</b>	<b>82,383</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	5,093,651	20,588,119	20,588,119	5,484,611	21,077,902	489,783
<b>Total Budget Transfers</b>	<b>5,093,651</b>	<b>20,588,119</b>	<b>20,588,119</b>	<b>5,484,611</b>	<b>21,077,902</b>	<b>489,783</b>
<b>Noxious Weeds</b>						
Personnel	101,160	462,156	462,156	107,800	461,035	(1,120)
Contractuals	17,910	88,916	88,916	21,099	81,116	(7,800)
Debt Service	-	-	-	-	-	-
Commodities	26,041	99,629	99,629	52,274	90,823	(8,806)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Noxious Weeds</b>	<b>145,111</b>	<b>650,701</b>	<b>650,701</b>	<b>181,173</b>	<b>632,975</b>	<b>(17,726)</b>
<b>Stormwater Management</b>						
Personnel	158,003	688,752	688,752	158,355	678,344	(10,408)
Contractuals	1,595,486	1,902,545	1,902,545	1,634,630	1,856,911	(45,634)
Debt Service	-	-	-	-	-	-
Commodities	1,200	2,700	2,700	(410)	4,172	1,472
Capital Improvements	-	740,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	760,000	-	740,000	740,000	740,000	-
<b>Total Noxious Weeds</b>	<b>2,514,689</b>	<b>3,333,997</b>	<b>3,333,997</b>	<b>2,532,575</b>	<b>3,279,428</b>	<b>(54,570)</b>
<b>Environmental Resources</b>						
Personnel	21,133	96,966	96,966	21,942	94,092	(2,874)
Contractuals	42,167	51,331	51,331	31,624	44,246	(7,085)
Debt Service	-	-	-	-	-	-
Commodities	-	2,331	2,331	551	3,388	1,057
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Environmental Resources</b>	<b>63,300</b>	<b>150,628</b>	<b>150,628</b>	<b>54,116</b>	<b>141,726</b>	<b>(8,902)</b>



# General Fund

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

For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

	2025 YTD		2026 YTD		Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Public Services</b>						
<b>COMCARE</b>						
Personnel	861,553	4,226,049	4,226,049	867,746	3,295,034	(931,015)
Contractuals	415,662	999,549	999,799	326,697	952,256	(47,543)
Debt Service	-	-	-	-	-	-
Commodities	61,962	212,450	212,200	25,162	200,544	(11,656)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total COMCARE</b>	<b>1,339,177</b>	<b>5,438,048</b>	<b>5,438,048</b>	<b>1,219,605</b>	<b>4,447,833</b>	<b>(990,214)</b>
<b>Department of Aging &amp; Disabilities</b>						
Personnel	28,222	137,635	137,636	25,419	102,297	(35,338)
Contractuals	1,294,027	2,347,359	2,347,359	1,310,764	2,340,099	(7,260)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	62,500	62,500	-	62,500	-
<b>Total Department of Aging &amp; Disabilities</b>	<b>1,322,249</b>	<b>2,547,494</b>	<b>2,547,495</b>	<b>1,336,182</b>	<b>2,504,896</b>	<b>(42,599)</b>
<b>Health Department</b>						
Personnel	883,748	4,478,932	4,478,932	938,052	3,978,627	(500,305)
Contractuals	219,855	656,921	641,935	439,184	648,529	6,594
Debt Service	-	-	-	-	-	-
Commodities	256,745	829,613	829,613	224,011	699,591	(130,022)
Capital Improvements	-	-	14,986	-	-	(14,986)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	935,000	935,000	-	424,536	(510,464)
<b>Total Health Department</b>	<b>1,360,348</b>	<b>6,900,466</b>	<b>6,900,466</b>	<b>1,601,247</b>	<b>5,751,283</b>	<b>(1,149,183)</b>
<b>Culture &amp; Recreation</b>						
<b>Sedgwick County Parks Dept.</b>						
Personnel	121,806	740,493	740,493	121,694	575,213	(165,280)
Contractuals	67,453	341,181	326,181	70,135	307,617	(18,564)
Debt Service	-	-	-	-	-	-
Commodities	62,808	124,482	139,482	47,334	106,373	(33,109)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Sedgwick County Parks Dept.</b>	<b>252,067</b>	<b>1,206,156</b>	<b>1,206,156</b>	<b>239,163</b>	<b>989,202</b>	<b>(216,954)</b>
<b>Sedgwick County Zoo</b>						
Personnel	2,121,396	9,289,192	9,289,192	2,052,575	8,873,307	(415,885)
Contractuals	150,000	150,000	150,000	150,000	150,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Sedgwick County Zoo</b>	<b>2,271,396</b>	<b>9,439,192</b>	<b>9,439,192</b>	<b>2,202,575</b>	<b>9,023,307</b>	<b>(415,885)</b>
<b>Exploration Place</b>						
Personnel	49,085	219,901	219,901	50,908	219,084	(818)
Contractuals	1,010,441	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Exploration Place</b>	<b>1,059,525</b>	<b>219,901</b>	<b>219,901</b>	<b>50,908</b>	<b>219,084</b>	<b>(818)</b>



# General Fund

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

For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

	2025 YTD		2026 YTD		Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Culture and Recreation (Continued)</b>						
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	369,827	351,747	351,747	172,360	351,747	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>369,827</b>	<b>351,747</b>	<b>351,747</b>	<b>172,360</b>	<b>351,747</b>	<b>-</b>
<b>Community Development</b>						
<b>Extension Council</b>						
Personnel	-	-	-	-	-	-
Contractuals	185,733	705,786	705,786	176,447	705,786	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Extension Council</b>	<b>185,733</b>	<b>705,786</b>	<b>705,786</b>	<b>176,447</b>	<b>705,786</b>	<b>-</b>
<b>Economic Development</b>						
Personnel	18,568	87,576	87,576	19,343	83,277	(4,299)
Contractuals	200,029	1,709,335	1,693,429	450,000	546,012	(1,147,417)
Debt Service	-	-	-	-	-	-
Commodities	105	9,500	9,500	-	222	(9,278)
Capital Improvements	-	-	835	120	1,500	665
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	15,071	-	-	(15,071)
<b>Total Economic Development</b>	<b>218,703</b>	<b>1,806,411</b>	<b>1,806,411</b>	<b>469,463</b>	<b>631,010</b>	<b>(1,175,401)</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	117,000	264,795	264,795	113,000	264,795	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>117,000</b>	<b>264,795</b>	<b>264,795</b>	<b>113,000</b>	<b>264,795</b>	<b>-</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>235,974,912</b>	<b>417,683,390</b>	<b>417,683,390</b>	<b>243,405,480</b>	<b>412,287,646</b>	<b>(67,206,549)</b>
<b>Net Change in Fund Balance</b>	<b>46,268,473</b>	<b>(31,602,691)</b>	<b>(31,602,691)</b>	<b>41,668,621</b>	<b>(6,093,032)</b>	<b>(36,301,146)</b>
<b>Actual Fund Balance, Beginning of Year</b>	<b>105,311,007</b>	<b>107,819,354</b>	<b>107,819,354</b>	<b>107,819,354</b>	<b>107,819,354</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 151,579,480</b>	<b>\$ 76,216,663</b>	<b>\$ 76,216,663</b>	<b>\$ 149,487,975</b>	<b>\$ 101,726,322</b>	<b>\$ (36,301,146)</b>

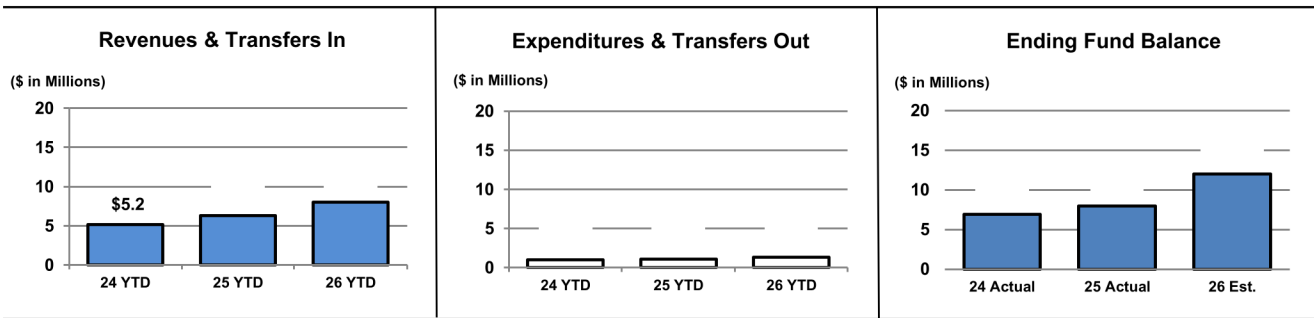


# Budgetary Accounts

# 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 2026, 1.654 mills were levied, an increase of 0.288 mills from the 2025 budget.



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

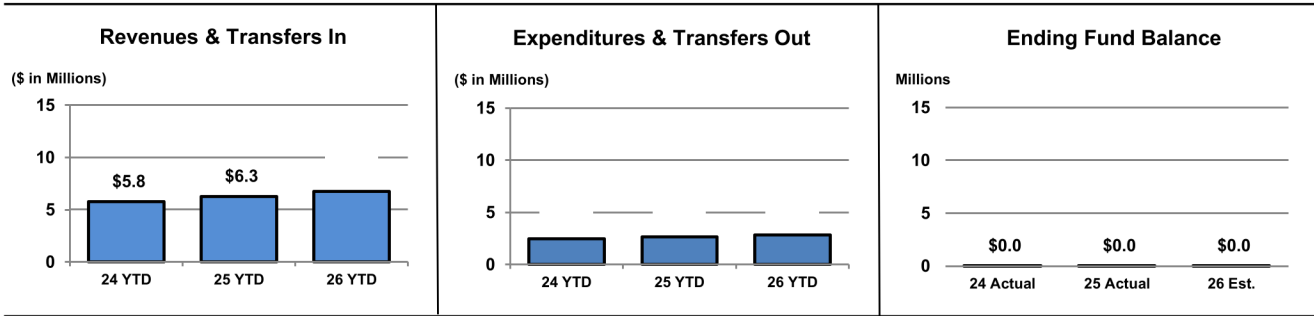
For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

	2025 YTD		2026 YTD			Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts				
		Adopted	Revised					
<b>Revenues &amp; Transfers In</b>								
Current Property Taxes	\$ 5,499,424	\$ 12,044,815	\$ 12,056,664	\$ 7,158,551	\$ 12,043,210	\$ (13,455)		
Back Prop. Taxes & Ref. Warrants	85,245	125,652	125,652	118,753	163,264	37,613		
Special Assessment Prop. Taxes	223,437	243,309	243,309	257,197	849,966	606,657		
Motor Vehicle Taxes	131,461	1,053,055	1,053,055	139,758	1,087,465	34,410		
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	399,392	2,455,653	2,455,653	399,392	2,498,920	43,267		
<b>Total Revenues &amp; Transfers In</b>	<b>6,338,960</b>	<b>15,922,484</b>	<b>15,934,333</b>	<b>8,073,650</b>	<b>16,642,825</b>	<b>708,492</b>		
<b>Expenditures &amp; Transfers Out</b>								
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Contractuals	153	20,000	20,000	-	20,000	-		
Debt Service	1,116,448	16,275,590	16,275,590	1,281,414	12,628,680	(3,646,910)		
Commodities	-	-	-	-	-	-		
Capital Improvements	-	-	-	-	-	-		
Capital Outlay	-	-	-	-	-	-		
Transfers Out	-	-	-	-	-	-		
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,116,601</b>	<b>16,295,590</b>	<b>16,295,590</b>	<b>1,281,414</b>	<b>12,648,680</b>	<b>(3,646,910)</b>		
<b>Net Change in Fund Balance</b>	<b>5,222,359</b>	<b>(373,106)</b>	<b>(361,257)</b>	<b>6,792,236</b>	<b>3,994,145</b>	<b>(2,938,418)</b>		
<b>Actual Beginning Fund Balance</b>	<b>6,902,638</b>	<b>7,968,858</b>	<b>7,968,858</b>	<b>7,968,858</b>	<b>7,968,858</b>	<b>-</b>		
<b>Ending Fund Balance</b>	<b>\$ 12,124,997</b>	<b>\$ 7,595,752</b>	<b>\$ 7,607,601</b>	<b>\$ 14,761,094</b>	<b>\$ 11,963,003</b>	<b>\$ (2,938,418)</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 33.9 percent is primarily used to pay the debt service for the campus facilities and for the National Center for Aviation Training. Approximately 43.6 percent makes up student support and serves as the universities primary source of support for scholarships and assistantships for city and county residents. Approximately 4.1 percent is budgeted for Economic and Community Development. 8.9 percent of total expenditures provide funding for operation and oversight of mill levy fund. Finally, 9.5 percent is required for contingency reserve.



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

For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

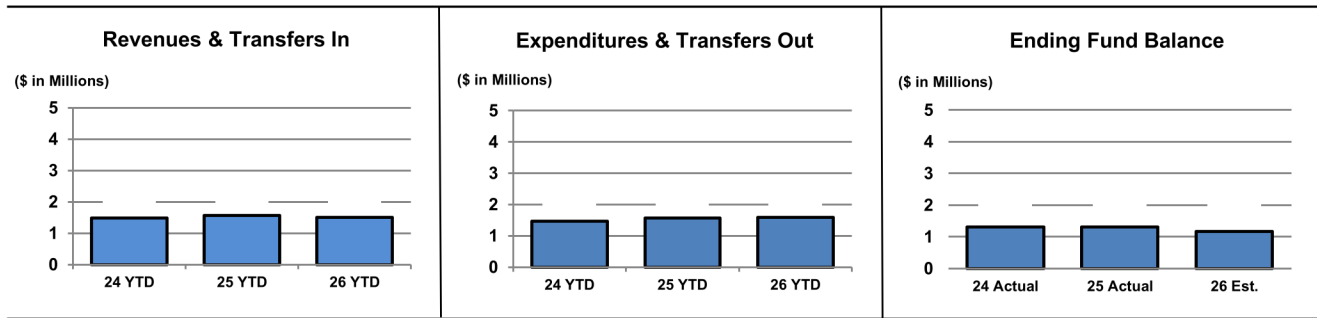
	2025 YTD		2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 6,039,721	\$ 10,925,334	\$ 10,925,334	\$ 6,492,655	\$ 10,919,199	\$ (6,134)
Back Prop. Taxes & Ref. Warrants	92,305	138,077	138,077	126,060	179,280	41,203
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	141,715	1,148,512	1,148,512	162,246	1,186,173	37,662
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	348,587	348,587	-	-	(348,587)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>6,273,740</b>	<b>12,560,509</b>	<b>12,560,509</b>	<b>6,780,961</b>	<b>12,284,653</b>	<b>(275,856)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	2,674,084	12,711,922	12,711,922	2,877,500	12,284,653	(427,269)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,674,084</b>	<b>12,711,922</b>	<b>12,711,922</b>	<b>2,877,500</b>	<b>12,284,653</b>	<b>(427,269)</b>
<b>Net Change in Fund Balance</b>	<b>3,599,657</b>	<b>(151,413)</b>	<b>(151,413)</b>	<b>3,903,461</b>	<b>-</b>	<b>(703,125)</b>
<b>Actual Beginning Fund Balance</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,609,157</b>	<b>\$ (141,913)</b>	<b>\$ (141,913)</b>	<b>\$ 3,912,961</b>	<b>\$ 9,500</b>	<b>\$ (703,125)</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 1.2 percent of the 2026 mill levy for the County, with \$2.5 million in revenue budgeted from a property tax rate of 0.330 mills for the year, a 0.042 mills increase from 2025, 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 March 31, 2026, with comparative actuals ending March 31, 2025

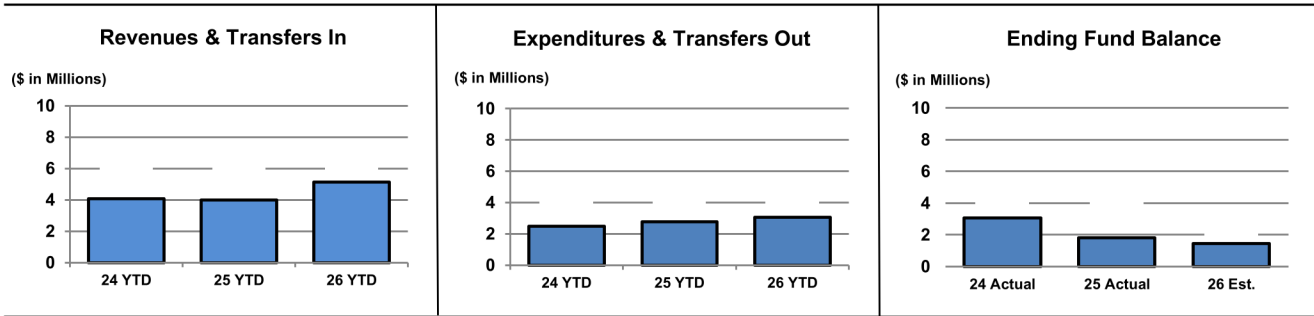
	2025 YTD		2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 1,497,886	\$ 2,403,009	\$ 2,406,956	\$ 1,428,456	\$ 2,401,790	\$ (5,165)
Back Prop. Taxes & Ref. Warrants	24,135	34,219	34,219	31,953	44,461	10,243
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	35,934	283,786	283,786	40,732	293,113	9,327
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	18,669	18,669	-	-	(18,669)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	200	1,870	1,870	14	204	(1,666)
Reimbursements	-	255	255	-	-	(255)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,558,155</b>	<b>2,741,807</b>	<b>2,745,753</b>	<b>1,501,155</b>	<b>2,739,569</b>	<b>(6,185)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 183,954	\$ 921,864	\$ 921,864	\$ 179,545	\$ 772,714	\$ (149,150)
Contractuals	1,385,968	1,915,918	1,915,918	1,412,776	1,813,361	(102,557)
Debt Service	-	-	-	-	-	-
Commodities	79	27,357	27,357	2,307	7,364	(19,993)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	298,785	298,785	-	287,735	(11,050)
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,570,002</b>	<b>3,163,924</b>	<b>3,163,924</b>	<b>1,594,627</b>	<b>2,881,173</b>	<b>(282,751)</b>
<b>Net Change in Fund Balance</b>	<b>(11,846)</b>	<b>(422,117)</b>	<b>(418,171)</b>	<b>(93,472)</b>	<b>(141,605)</b>	<b>(288,936)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,309,864</b>	<b>1,310,597</b>	<b>1,310,597</b>	<b>1,310,597</b>	<b>1,310,597</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,298,018</b>	<b>\$ 888,480</b>	<b>\$ 892,426</b>	<b>\$ 1,217,125</b>	<b>\$ 1,168,992</b>	<b>\$ (288,936)</b>



# Highway

The Highway Department is financed through the Highway Fund to construct and maintain the County's roads, bridges and intersections. For 2026, the Fund is supported by a property tax levy of 0.861 mills, which represents a 0.199 mill decrease from last year's rate of 0.662.

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 March 31, 2026, with comparative actuals ending March 31, 2025

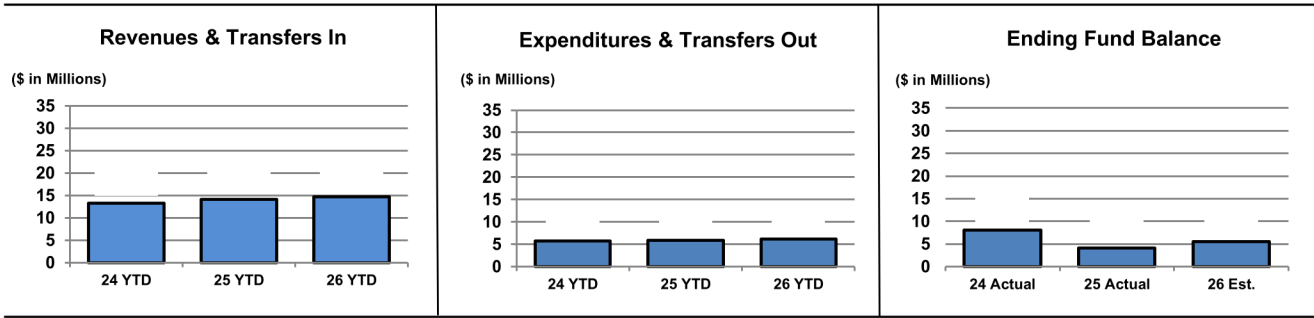
	2025 YTD		2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 2,665,789	\$ 6,272,362	\$ 6,279,968	\$ 3,726,339	\$ 6,269,674	\$ (10,293)
Back Prop. Taxes & Ref. Warrants	46,886	60,894	60,894	58,657	79,122	18,228
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	69,096	511,830	511,830	74,655	528,512	16,682
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	3,750	14,217	14,217	3,600	19,157	4,940
Intergovernmental	1,192,830	4,984,879	4,984,879	1,251,036	5,013,191	28,312
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	25	25
Miscellaneous	846	38,100	38,100	3,462	7,433	(30,667)
Reimbursements	681	28,688	28,688	1,459	29,919	1,232
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>3,979,877</b>	<b>11,910,970</b>	<b>11,918,576</b>	<b>5,119,208</b>	<b>11,947,035</b>	<b>28,459</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,560,353	\$ 7,980,506	\$ 7,980,506	\$ 1,649,228	\$ 7,173,092	\$ (807,414)
Contractuals	1,145,010	4,321,752	4,333,302	1,085,931	4,749,593	416,291
Debt Service	-	-	-	-	-	-
Commodities	50,999	386,495	374,945	51,973	148,502	(226,444)
Capital Improvements	-	267,905	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	267,905	267,905	267,905	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,756,362</b>	<b>12,956,658</b>	<b>12,956,658</b>	<b>3,055,037</b>	<b>12,339,091</b>	<b>(617,567)</b>
<b>Net Change in Fund Balance</b>	<b>1,223,516</b>	<b>(1,045,688)</b>	<b>(1,038,082)</b>	<b>2,064,171</b>	<b>(392,056)</b>	<b>(589,108)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,060,670</b>	<b>1,841,201</b>	<b>1,841,201</b>	<b>1,841,201</b>	<b>1,841,201</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 4,284,186</b>	<b>\$ 795,513</b>	<b>\$ 803,119</b>	<b>\$ 3,905,372</b>	<b>\$ 1,449,145</b>	<b>\$ (589,108)</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 2026 is 16.754 mills which is a decrease of 0.246 mills from 2025.

The Fire District's vehicle replacement plan was included in the 2026 budget.



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

For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

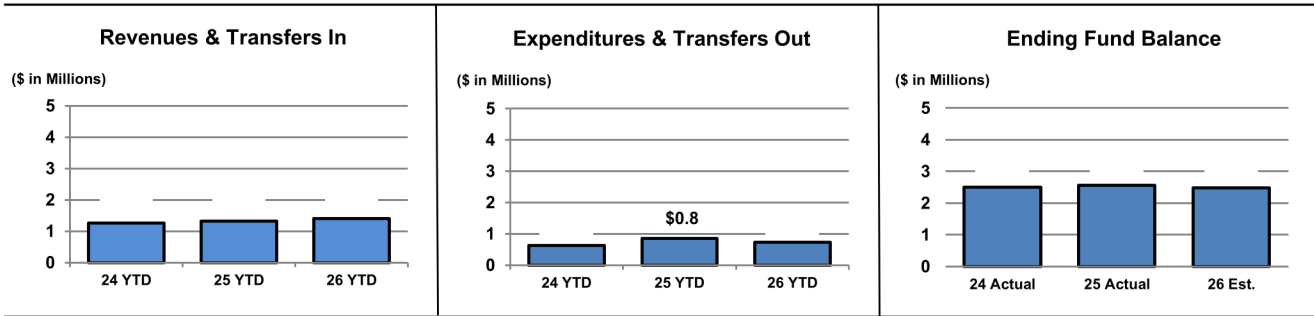
	2025 YTD		2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 13,571,342	\$ 22,941,362	\$ 22,941,362	\$ 13,907,886	\$ 22,941,082	\$ (280)
Back Prop. Taxes & Ref. Warrants	168,906	263,676	263,676	176,604	334,410	70,733
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	261,534	2,093,115	2,093,115	304,242	2,258,675	165,560
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	575	10,019	10,019	325	8,475	(1,544)
Intergovernmental	-	-	-	-	-	-
Charges for Services	75,309	817,293	817,293	89,768	790,958	(26,335)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,310	52,372	52,372	66,407	119,255	66,883
Reimbursements	1,010	4,432	4,432	9,129	20,953	16,522
Use of Money & Property	-	343,451	343,451	78,028	650,000	306,549
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>14,079,986</b>	<b>26,525,720</b>	<b>26,525,720</b>	<b>14,632,388</b>	<b>27,123,807</b>	<b>598,087</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 4,631,239	\$ 20,426,306	\$ 20,426,306	\$ 4,734,061	\$ 20,380,972	\$ (45,334)
Contractuals	699,303	6,957,899	6,957,899	692,357	1,538,420	(5,419,479)
Debt Service	43,351	2,516,987	2,516,987	274,545	2,516,987	-
Commodities	442,821	1,003,658	1,003,658	354,142	969,961	(33,697)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	17,423	280,000	280,000	78,535	280,000	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>5,834,137</b>	<b>31,184,850</b>	<b>31,184,850</b>	<b>6,133,639</b>	<b>25,686,340</b>	<b>(5,498,510)</b>
<b>Net Change in Fund Balance</b>	<b>8,245,849</b>	<b>(4,659,130)</b>	<b>(4,659,130)</b>	<b>8,498,749</b>	<b>1,437,467</b>	<b>(4,900,423)</b>
<b>Actual Beginning Fund Balance</b>	<b>7,999,604</b>	<b>4,125,474</b>	<b>4,125,474</b>	<b>4,125,474</b>	<b>4,125,474</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 16,245,453</b>	<b>\$ (533,656)</b>	<b>\$ (533,656)</b>	<b>\$ 12,624,223</b>	<b>\$ 5,562,941</b>	<b>\$ (4,900,423)</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 \$4.00 for 2026, High Density (HD) Residential rate is \$3.20, and the HD Residential with Additional Use rate is \$5.00.



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

For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

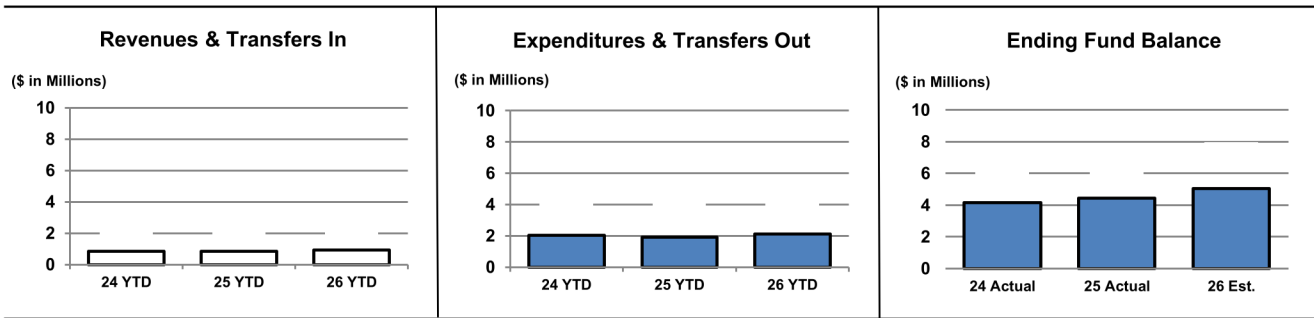
	2025 YTD		2026 YTD		Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	406	57,407	57,407	39,049	58,000	593
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,323,906	2,252,454	2,252,454	1,360,560	2,248,829	(3,625)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	100	100	-	-	(100)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,324,312</b>	<b>2,309,961</b>	<b>2,309,961</b>	<b>1,399,609</b>	<b>2,306,829</b>	<b>(3,132)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 230,682	\$ 1,095,400	\$ 1,095,400	\$ 245,205	\$ 1,052,756	\$ (42,644)
Contractuals	567,122	1,540,842	1,517,342	410,940	1,086,771	(430,571)
Debt Service	-	-	-	-	-	-
Commodities	47,420	82,434	105,934	64,752	123,918	17,984
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	168,000	168,000	-	130,089	(37,911)
<b>Total Expenditures &amp; Transfers Out</b>	<b>845,225</b>	<b>2,886,676</b>	<b>2,886,676</b>	<b>720,897</b>	<b>2,393,534</b>	<b>(493,142)</b>
<b>Net Change in Fund Balance</b>	<b>479,087</b>	<b>(576,715)</b>	<b>(576,715)</b>	<b>678,712</b>	<b>(86,706)</b>	<b>(496,274)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,500,511</b>	<b>2,567,489</b>	<b>2,567,489</b>	<b>2,567,489</b>	<b>2,567,489</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,979,598</b>	<b>\$ 1,990,774</b>	<b>\$ 1,990,774</b>	<b>\$ 3,246,201</b>	<b>\$ 2,480,783</b>	<b>\$ (496,274)</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 March 31, 2026, with comparative actuals ending March 31, 2025

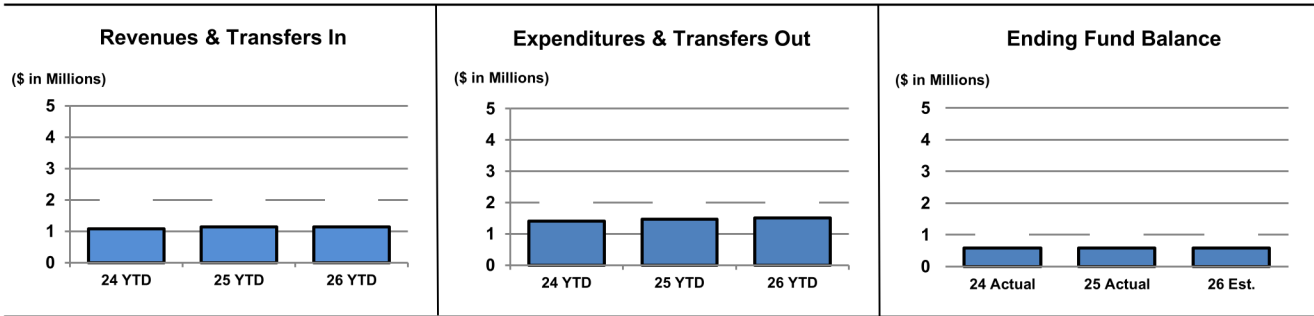
	2025 YTD		2026 YTD		Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	872,474	3,841,976	3,841,976	901,743	3,852,545	10,569
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	216,962	216,962	19,999	175,241	(41,721)
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>872,474</b>	<b>4,058,938</b>	<b>4,058,938</b>	<b>921,742</b>	<b>4,027,786</b>	<b>(31,152)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,879,758	2,724,400	2,724,400	2,093,583	2,723,425	(975)
Debt Service	-	-	-	-	-	-
Commodities	44,375	60,000	60,000	27,416	40,124	(19,876)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	663,124	663,124	-	663,124	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,924,133</b>	<b>3,447,524</b>	<b>3,447,524</b>	<b>2,120,999</b>	<b>3,426,673</b>	<b>(20,851)</b>
<b>Net Change in Fund Balance</b>	<b>(1,051,659)</b>	<b>611,414</b>	<b>611,414</b>	<b>(1,199,257)</b>	<b>601,113</b>	<b>(52,003)</b>
<b>Actual Beginning Fund Balance</b>	<b>4,157,005</b>	<b>4,426,427</b>	<b>4,426,427</b>	<b>4,426,427</b>	<b>4,426,427</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,105,346</b>	<b>\$ 5,037,841</b>	<b>\$ 5,037,841</b>	<b>\$ 3,227,170</b>	<b>\$ 5,027,540</b>	<b>\$ (52,003)</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. The Auto License Fund is supported by an annual inter-fund transfer from the General Fund, this subsidy is capped at \$500,000.



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

For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

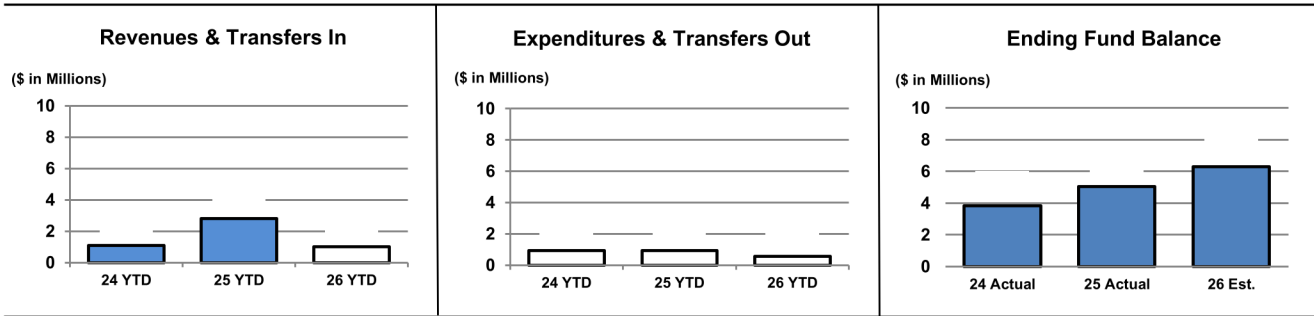
	2025 YTD		2026 YTD		Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	35,875	36,775	36,775	34,475	39,769	2,994
Charges for Services	1,056,887	5,143,517	5,107,172	1,073,983	4,555,018	(552,155)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	2,236	(23,875)	12,470	957	12,642	172
Reimbursements	-	-	-	-	-	-
Use of Money & Property	35,174	99,570	99,570	39,241	106,317	6,747
Transfers In & Other Proceeds	-	563,798	563,798	-	500,000	(63,798)
<b>Total Revenues &amp; Transfers In</b>	<b>1,130,172</b>	<b>5,819,785</b>	<b>5,819,785</b>	<b>1,148,655</b>	<b>5,213,746</b>	<b>(606,039)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,013,407	\$ 5,020,728	\$ 5,020,728	\$ 879,359	\$ 3,773,011	\$ (1,247,717)
Contractuals	420,950	1,663,465	1,635,999	581,847	1,361,781	(274,218)
Debt Service	-	-	-	-	-	-
Commodities	41,745	74,500	101,966	48,936	79,265	(22,700)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,476,103</b>	<b>6,758,693</b>	<b>6,758,693</b>	<b>1,510,143</b>	<b>5,214,058</b>	<b>(1,544,635)</b>
<b>Net Change in Fund Balance</b>	<b>(345,931)</b>	<b>(938,908)</b>	<b>(938,908)</b>	<b>(361,487)</b>	<b>(312)</b>	<b>(2,150,675)</b>
<b>Actual Beginning Fund Balance</b>	<b>587,027</b>	<b>587,027</b>	<b>587,027</b>	<b>587,027</b>	<b>587,027</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 241,096</b>	<b>\$ (351,881)</b>	<b>\$ (351,881)</b>	<b>\$ 225,540</b>	<b>\$ 586,715</b>	<b>\$ (2,150,675)</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 March 31, 2026, with comparative actuals ending March 31, 2025

	2025 YTD		2026 YTD		Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
	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	2,603,617	3,822,628	3,822,628	894,408	4,908,381	1,085,753
Charges for Services	195,900	255,600	255,600	114,450	483,492	227,892
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	(40,150)	(40,150)
Reimbursements	760	22,500	22,500	-	46,794	24,294
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,800,277</b>	<b>4,100,728</b>	<b>4,100,728</b>	<b>1,008,858</b>	<b>5,398,517</b>	<b>1,297,789</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 410,408	\$ 2,174,654	\$ 2,174,654	\$ 449,834	\$ 1,910,424	\$ (264,230)
Contractuals	539,930	2,289,298	2,289,298	113,194	2,200,707	(88,591)
Debt Service	-	-	-	-	-	-
Commodities	10,638	42,700	42,700	991	41,612	(1,088)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>960,976</b>	<b>4,506,652</b>	<b>4,506,652</b>	<b>564,018</b>	<b>4,152,743</b>	<b>(353,908)</b>
<b>Net Change in Fund Balance</b>	<b>1,839,301</b>	<b>(405,924)</b>	<b>(405,924)</b>	<b>444,840</b>	<b>1,245,774</b>	<b>943,881</b>
<b>Actual Beginning Fund Balance</b>	<b>3,830,034</b>	<b>5,061,829</b>	<b>5,061,829</b>	<b>5,061,829</b>	<b>5,061,829</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 5,669,335</b>	<b>\$ 4,655,905</b>	<b>\$ 4,655,905</b>	<b>\$ 5,506,669</b>	<b>\$ 6,307,603</b>	<b>\$ 943,881</b>

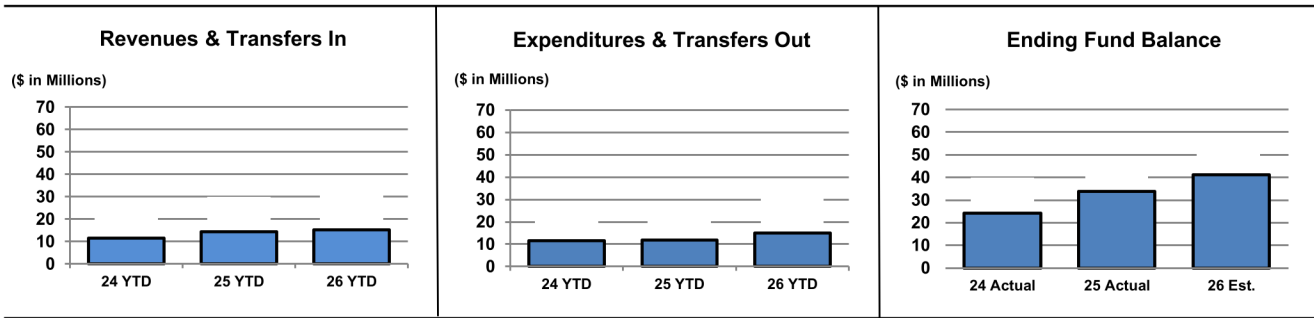


# COMCARE Grants

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)

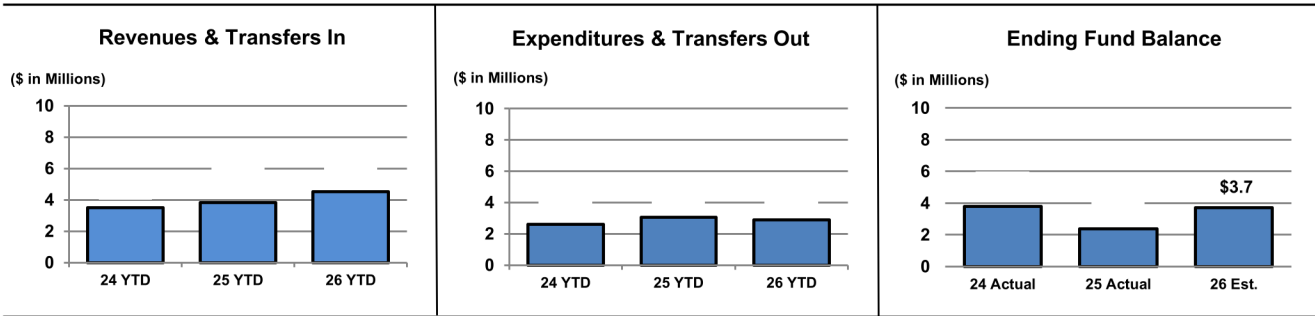
For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

	2025 YTD		2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
		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	4,940,675	17,954,660	20,522,163	5,035,873	18,121,602	(2,400,561)
Charges for Services	9,471,335	46,285,087	46,285,087	10,190,859	42,297,419	(3,987,668)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	145	8,675	8,675	50	5,502	(3,173)
Reimbursements	4,925	13,800	13,800	2,413	9,973	(3,827)
Use of Money & Property	452	5,000	5,000	788	12,245	7,245
Transfers In & Other Proceeds	-	88,890	88,890	-	88,890	-
<b>Total Revenues &amp; Transfers In</b>	<b>14,417,533</b>	<b>64,356,112</b>	<b>66,923,615</b>	<b>15,229,983</b>	<b>60,535,631</b>	<b>(6,387,984)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 8,152,132	\$ 46,499,100	\$ 48,027,789	\$ 8,776,427	\$ 38,354,838	\$ (9,672,951)
Contractuals	3,635,350	18,592,494	19,254,520	5,902,604	14,212,873	(5,041,648)
Debt Service	-	-	-	-	-	-
Commodities	53,841	2,302,345	2,330,795	421,508	669,637	(1,661,158)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	240,000	240,000	-	-	(240,000)
<b>Total Expenditures &amp; Transfers Out</b>	<b>11,841,323</b>	<b>67,633,939</b>	<b>69,853,104</b>	<b>15,100,539</b>	<b>53,237,348</b>	<b>(16,615,756)</b>
<b>Net Change in Fund Balance</b>	<b>2,576,210</b>	<b>(3,277,827)</b>	<b>(2,929,489)</b>	<b>129,444</b>	<b>7,298,284</b>	<b>(23,003,740)</b>
<b>Actual Beginning Fund Balance</b>	<b>24,289,130</b>	<b>33,870,115</b>	<b>33,870,115</b>	<b>33,870,115</b>	<b>33,870,115</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 26,865,340</b>	<b>\$ 30,592,288</b>	<b>\$ 30,940,626</b>	<b>\$ 33,999,559</b>	<b>\$ 41,168,399</b>	<b>\$ (23,003,740)</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)

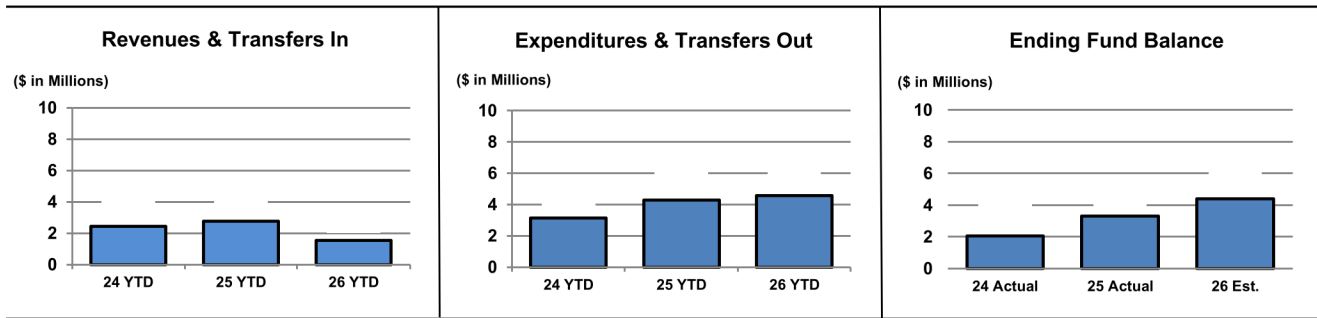
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	2025 YTD		2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,709,321	14,277,208	14,327,208	4,398,472	12,949,793	(1,377,415)
Charges for Services	121,358	672,321	672,321	106,393	514,118	(158,203)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	10,657	25,000	25,000	9,346	37,113	12,113
Reimbursements	-	11,590	11,590	-	170	(11,420)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	500,000	500,000	-	500,000	-
<b>Total Revenues &amp; Transfers In</b>	<b>3,841,336</b>	<b>15,486,119</b>	<b>15,536,119</b>	<b>4,514,211</b>	<b>14,001,193</b>	<b>(1,534,926)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 2,485,872	\$ 12,194,801	\$ 12,194,801	\$ 2,479,774	\$ 10,574,097	\$ (1,620,704)
Contractuals	544,079	2,898,038	2,948,038	384,603	1,925,326	(1,022,712)
Debt Service	-	-	-	-	-	-
Commodities	44,078	251,680	251,680	29,393	174,182	(77,498)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>3,074,029</b>	<b>15,344,519</b>	<b>15,394,519</b>	<b>2,893,770</b>	<b>12,673,604</b>	<b>(2,720,915)</b>
<b>Net Change in Fund Balance</b>	<b>767,307</b>	<b>141,600</b>	<b>141,600</b>	<b>1,620,441</b>	<b>1,327,589</b>	<b>(4,255,841)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,794,779</b>	<b>2,405,631</b>	<b>2,405,631</b>	<b>2,405,631</b>	<b>2,405,631</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 4,562,086</b>	<b>\$ 2,547,231</b>	<b>\$ 2,547,231</b>	<b>\$ 4,026,072</b>	<b>\$ 3,733,220</b>	<b>\$ (4,255,841)</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)

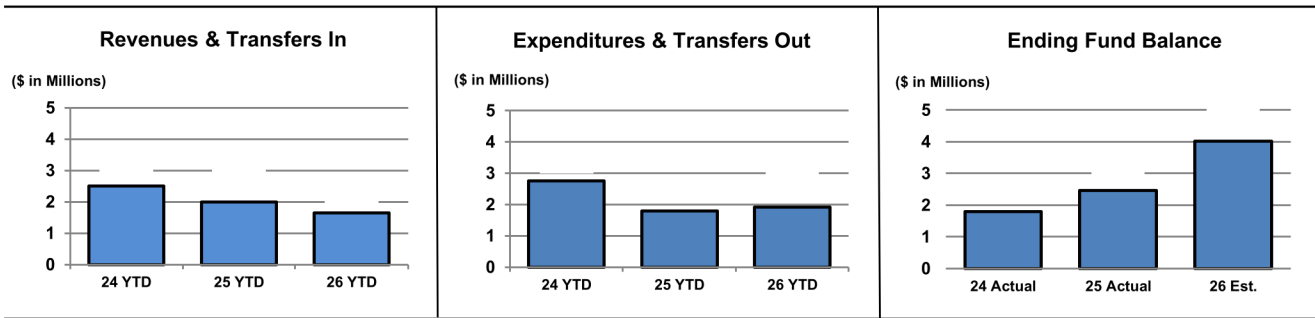
For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

	2025 YTD		2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates	Variance with Revised Budget
		Adopted	Revised		As of Apr. 2026	Positive/Negative
<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	2,509,663	9,540,984	9,740,984	1,329,421	9,090,098	(650,886)
Charges for Services	266,923	635,000	635,000	177,395	654,150	19,150
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	156	-	-	15,526	17,192	17,192
Reimbursements	-	-	-	-	768	768
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	361,285	361,285	-	316,924	(44,361)
<b>Total Revenues &amp; Transfers In</b>	<b>2,776,743</b>	<b>10,537,269</b>	<b>10,737,269</b>	<b>1,522,342</b>	<b>10,079,131</b>	<b>(658,137)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 672,121	\$ 2,448,629	\$ 2,456,871	\$ 526,257	\$ 2,227,643	\$ (229,228)
Contractuals	3,488,633	7,862,207	8,053,965	4,043,682	6,632,132	(1,421,833)
Debt Service	-	-	-	-	-	-
Commodities	55,204	208,180	208,180	16,721	132,667	(75,513)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	73,390	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>4,289,348</b>	<b>10,519,016</b>	<b>10,719,016</b>	<b>4,586,660</b>	<b>8,992,442</b>	<b>(1,726,574)</b>
<b>Net Change in Fund Balance</b>	<b>(1,512,605)</b>	<b>18,253</b>	<b>18,253</b>	<b>(3,064,318)</b>	<b>1,086,689</b>	<b>(2,384,711)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,041,156</b>	<b>3,325,810</b>	<b>3,325,810</b>	<b>3,325,810</b>	<b>3,325,810</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 528,551</b>	<b>\$ 3,344,063</b>	<b>\$ 3,344,063</b>	<b>\$ 261,492</b>	<b>\$ 4,412,499</b>	<b>\$ (2,384,711)</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)

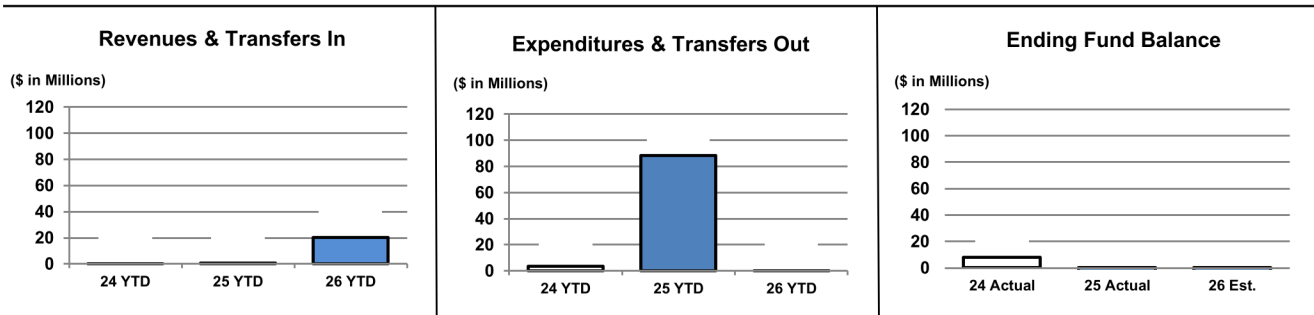
For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

	2025 YTD		2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
		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	1,853,674	9,148,725	9,148,725	1,563,677	7,805,250	(1,343,476)
Charges for Services	110,695	325,835	325,835	89,125	345,740	19,905
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	148	152	152
Reimbursements	26,443	23,852	23,852	-	40,100	16,248
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	894,725	894,725	-	894,725	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,990,812</b>	<b>10,393,137</b>	<b>10,393,137</b>	<b>1,652,950</b>	<b>9,085,966</b>	<b>(1,307,171)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,379,974	\$ 6,688,547	\$ 6,688,547	\$ 1,230,751	\$ 5,262,276	\$ (1,426,271)
Contractuals	312,450	2,194,341	2,194,341	563,336	1,729,290	(465,051)
Debt Service	-	-	-	-	-	-
Commodities	106,642	621,000	621,000	125,493	540,237	(80,763)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,799,066</b>	<b>9,503,888</b>	<b>9,503,888</b>	<b>1,919,580</b>	<b>7,531,803</b>	<b>(1,972,085)</b>
<b>Net Change in Fund Balance</b>	<b>191,747</b>	<b>889,249</b>	<b>889,249</b>	<b>(266,630)</b>	<b>1,554,164</b>	<b>(3,279,256)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,800,923</b>	<b>2,470,304</b>	<b>2,470,304</b>	<b>2,470,304</b>	<b>2,470,304</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,992,670</b>	<b>\$ 3,359,553</b>	<b>\$ 3,359,553</b>	<b>\$ 2,203,674</b>	<b>\$ 4,024,468</b>	<b>\$ (3,279,256)</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 2026, 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)

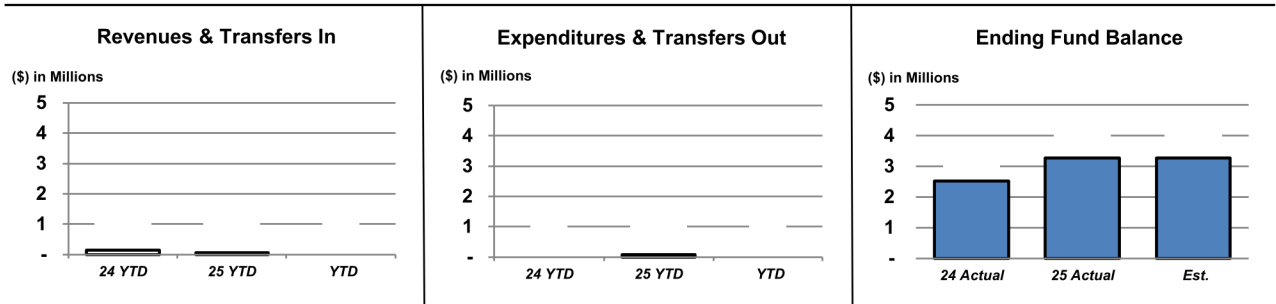
For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

	2025 YTD		2026 YTD		Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
	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	552,641	-	-	20,249,433	49,985,772	49,985,772
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	11,627	11,627	11,627
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>552,641</b>	<b>-</b>	<b>-</b>	<b>20,261,060</b>	<b>49,997,400</b>	<b>49,997,400</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	4,992	-	1,055,554	252,528	1,055,554	1
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	88,383,951	-	48,941,846	-	48,941,846	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>88,388,943</b>	<b>-</b>	<b>49,997,399</b>	<b>252,528</b>	<b>49,997,400</b>	<b>1</b>
<b>Net Change in Fund Balance</b>	<b>(87,836,302)</b>	<b>-</b>	<b>(49,997,399)</b>	<b>20,008,532</b>	<b>-</b>	<b>49,997,401</b>
<b>Actual Beginning Fund Balance</b>	<b>7,855,416</b>	<b>(37,847,526)</b>	<b>(37,847,526)</b>	<b>(37,847,526)</b>	<b>(37,847,526)</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ (79,980,886)</b>	<b>\$ (37,847,526)</b>	<b>\$ (87,844,925)</b>	<b>\$ (17,838,994)</b>	<b>\$ (37,847,526)</b>	<b>\$ 49,997,401</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)

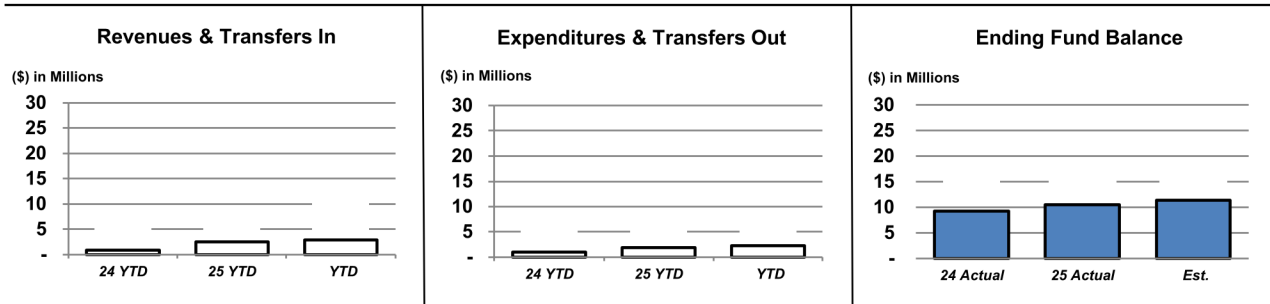
For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

	2025 YTD	Annual Budgeted Amounts		2026 YTD	Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
	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	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	59,838	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>59,838</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	66,555	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>66,555</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(6,717)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Actual Beginning Fund Balance</b>	<b>2,514,513</b>	<b>3,266,882</b>	<b>3,266,882</b>	<b>3,266,882</b>	<b>3,266,882</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,507,796</b>	<b>\$ 3,266,882</b>	<b>\$ 3,266,882</b>	<b>\$ 3,266,882</b>	<b>\$ 3,266,882</b>	<b>\$ -</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 March 31, 2026, with comparative actuals ending March 31, 2025

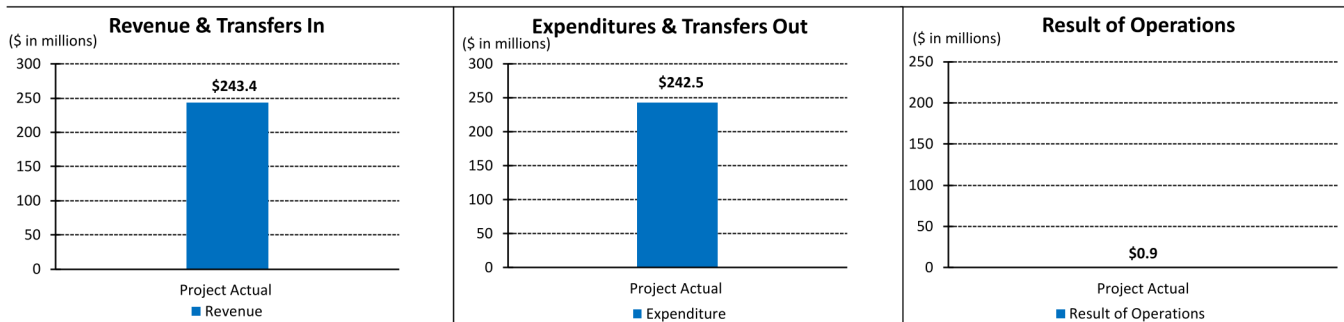
	2025 YTD		2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	2,404,907	9,350,825	9,350,825	2,884,358	9,458,226	107,402
Intergovernmental	-	-	-	-	-	-
Charges for Services	116,767	144,297	144,297	26,148	291,647	147,350
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	101	101	84	7,904	7,802
Reimbursements	-	1,911	1,911	-	-	(1,911)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,521,675</b>	<b>9,497,134</b>	<b>9,497,134</b>	<b>2,910,591</b>	<b>9,757,777</b>	<b>260,643</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 902,404	\$ 5,016,856	\$ 5,016,856	\$ 1,019,326	\$ 4,441,985	\$ (574,871)
Contractuals	928,786	5,144,021	5,144,021	1,125,803	4,386,818	(757,203)
Debt Service	-	-	-	-	-	-
Commodities	17,152	117,700	117,700	20,276	93,047	(24,653)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	50,492	50,492	-	50,492	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,848,342</b>	<b>10,329,069</b>	<b>10,329,069</b>	<b>2,165,405</b>	<b>8,972,342</b>	<b>(1,356,726)</b>
<b>Net Change in Fund Balance</b>	<b>673,332</b>	<b>(831,935)</b>	<b>(831,935)</b>	<b>745,186</b>	<b>785,435</b>	<b>(1,096,083)</b>
<b>Actual Beginning Fund Balance</b>	<b>9,265,023</b>	<b>10,541,060</b>	<b>10,541,060</b>	<b>10,541,060</b>	<b>10,541,060</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 9,938,355</b>	<b>\$ 9,709,125</b>	<b>\$ 9,709,125</b>	<b>\$ 11,286,246</b>	<b>\$ 11,326,495</b>	<b>\$ (1,096,083)</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)

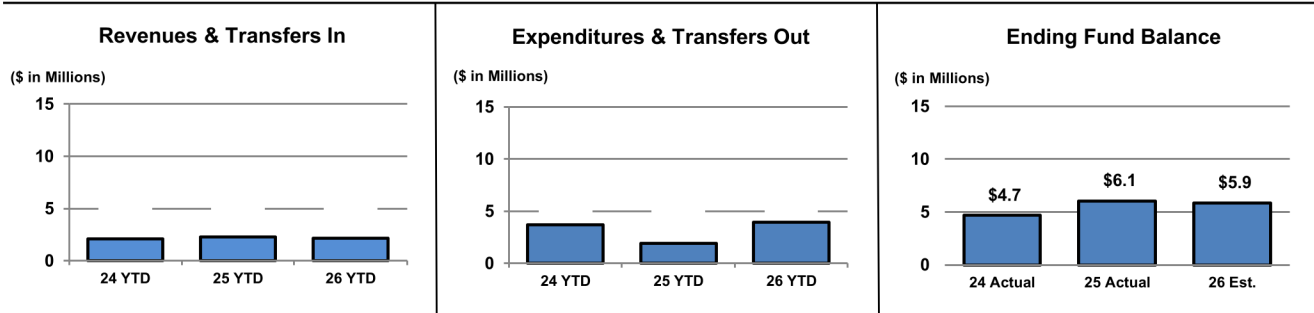
	Budget		Total Project		
	Original	Revised	FY '05-FY '25 Amounts	FY 2026 Amounts	Total Amounts
<b>Revenues &amp; transfers in</b>					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Intergovernmental revenue	\$ -	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
Charges for service	-	-	15,408,135	771,404	\$ 16,179,539
Miscellaneous	-	-	956,758	50,044	\$ 1,006,801
Reimbursements	-	-	2,180,367	-	\$ 2,180,367
Other proceeds	-	-	8,297,184	288,977	\$ 8,586,161
<b>Total revenues &amp; transfers in</b>	<b>184,528,042</b>	<b>205,500,000</b>	<b>243,380,349</b>	<b>1,110,424</b>	<b>244,490,773</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	17,324,919	273,000	\$ 17,597,919
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	24,752,057	821,125	\$ 25,573,181
<b>Total expenditures &amp; transfers out</b>	<b>184,528,042</b>	<b>211,408,448</b>	<b>242,486,823</b>	<b>1,094,125</b>	<b>243,580,948</b>
<b>Ending fund balance</b>			<b>\$ 893,526</b>		<b>\$ 909,825</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.



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

For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

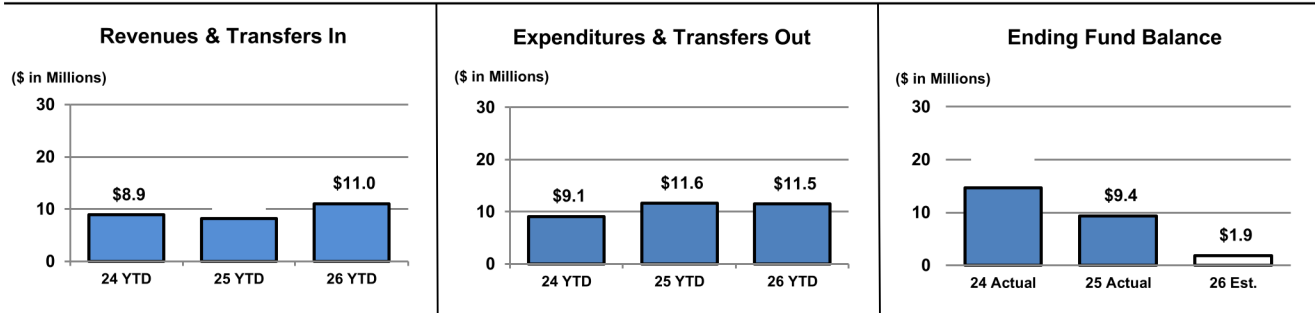
	2025 YTD		2026 YTD		Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,193,167	8,825,464	8,825,464	2,043,172	9,275,259	449,795
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	90,729	203,670	203,670	130,831	244,917	41,248
Reimbursements	11,663	47,108	47,108	11,777	47,119	12
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,295,559</b>	<b>9,076,241</b>	<b>9,076,241</b>	<b>2,185,780</b>	<b>9,567,295</b>	<b>491,054</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 312,359	\$ 1,360,270	\$ 1,360,270	\$ 303,115	\$ 1,308,620	\$ (51,650)
Contractuals	376,491	1,050,949	1,045,949	403,577	1,157,852	111,903
Debt Service	-	-	-	-	-	-
Commodities	2,277,977	4,044,000	4,049,000	2,380,927	3,719,491	(329,509)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(1,061,812)	6,094,703	6,094,703	838,220	3,582,157	(2,512,546)
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,905,014</b>	<b>12,549,922</b>	<b>12,549,922</b>	<b>3,925,839</b>	<b>9,768,120</b>	<b>(2,781,802)</b>
<b>Net Change in Fund Balance</b>	<b>390,545</b>	<b>(3,473,681)</b>	<b>(3,473,681)</b>	<b>(1,740,060)</b>	<b>(200,825)</b>	<b>(2,290,748)</b>
<b>Actual Beginning Fund Balance</b>	<b>4,666,163</b>	<b>6,066,493</b>	<b>6,066,493</b>	<b>6,066,493</b>	<b>6,066,493</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 5,056,708</b>	<b>\$ 2,592,812</b>	<b>\$ 2,592,812</b>	<b>\$ 4,326,433</b>	<b>\$ 5,865,668</b>	<b>\$ (2,290,748)</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)

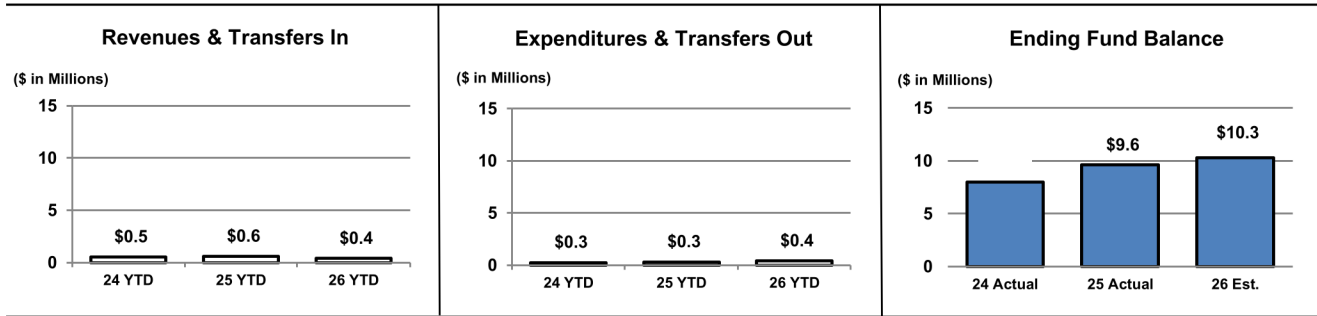
For the month ending March 31, 2026, with comparative actuals ending March 31, 2025

	2025 YTD		2026 YTD		Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
	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	7,338,885	46,630,908	46,630,908	9,740,839	40,168,998	(6,461,910)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	822,775	3,704,667	3,704,667	1,242,915	4,020,061	315,393
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	63,831	568,655	568,655
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>8,161,660</b>	<b>50,335,575</b>	<b>50,335,575</b>	<b>11,047,584</b>	<b>44,757,713</b>	<b>(5,577,861)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 37,527	\$ 178,481	\$ 178,481	\$ 39,541	\$ 165,530	\$ (12,951)
Contractuals	11,572,085	47,217,235	47,217,235	11,434,917	52,080,478	4,863,242
Debt Service	-	-	-	-	-	-
Commodities	-	60,500	60,500	-	19,427	(41,073)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>11,609,612</b>	<b>47,456,216</b>	<b>47,456,216</b>	<b>11,474,458</b>	<b>52,265,434</b>	<b>4,809,218</b>
<b>Net Change in Fund Balance</b>	<b>(3,447,952)</b>	<b>2,879,359</b>	<b>2,879,359</b>	<b>(426,874)</b>	<b>(7,507,720)</b>	<b>(768,643)</b>
<b>Actual Beginning Fund Balance</b>	<b>14,703,990</b>	<b>9,372,895</b>	<b>9,372,895</b>	<b>9,372,895</b>	<b>9,372,895</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 11,256,038</b>	<b>\$ 12,252,254</b>	<b>\$ 12,252,254</b>	<b>\$ 8,946,021</b>	<b>\$ 1,865,175</b>	<b>\$ (768,643)</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 March 31, 2026, with comparative actuals ending March 31, 2025

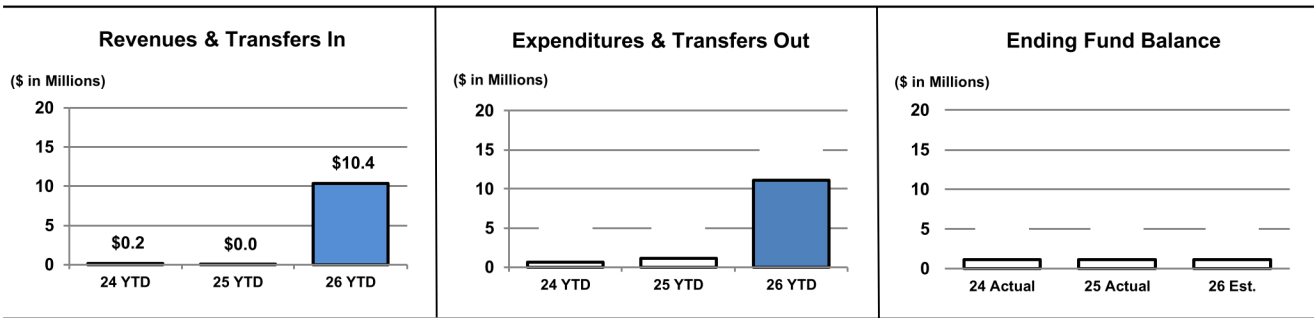
	2025 YTD		2026 YTD		Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	595,475	319,627	319,627	305,197	1,543,743	1,224,116
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	144	8,868	8,868	70	1,914	(6,954)
Reimbursements	4,508	213	213	30,134	98,125	97,912
Use of Money & Property	-	-	-	54,564	359,143	359,143
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>600,128</b>	<b>328,708</b>	<b>328,708</b>	<b>389,965</b>	<b>2,002,925</b>	<b>1,674,217</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 62,185	\$ 318,616	\$ 318,616	\$ 52,524	\$ 114,374	\$ (204,243)
Contractuals	239,740	1,882,030	1,857,030	339,566	1,145,142	(711,888)
Debt Service	-	-	-	-	-	-
Commodities	16,018	-	25,000	14,123	49,871	24,871
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>317,943</b>	<b>2,200,646</b>	<b>2,200,646</b>	<b>406,212</b>	<b>1,309,387</b>	<b>(891,260)</b>
<b>Net Change in Fund Balance</b>	<b>282,185</b>	<b>(1,871,938)</b>	<b>(1,871,938)</b>	<b>(16,247)</b>	<b>693,538</b>	<b>782,958</b>
<b>Actual Beginning Fund Balance</b>	<b>8,022,104</b>	<b>9,607,082</b>	<b>9,607,082</b>	<b>9,607,082</b>	<b>9,607,082</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 8,304,289</b>	<b>\$ 7,735,144</b>	<b>\$ 7,735,144</b>	<b>\$ 9,590,835</b>	<b>\$ 10,300,620</b>	<b>\$ 782,958</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 March 31, 2026, with comparative actuals ending March 31, 2025

	2025 YTD		2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2026	Variance with Revised Budget Positive/Negative
		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	-	-	-	-	-	-
Miscellaneous	-	128	128	-	66,370	66,242
Reimbursements	496	439,529	439,529	62,525	97,593	(341,936)
Use of Money & Property	-	-	-	3,622	3,622	3,622
Transfers In & Other Proceeds	-	4,136,202	4,136,202	10,300,000	15,224,231	11,088,029
<b>Total Revenues &amp; Transfers In</b>	<b>496</b>	<b>4,575,860</b>	<b>4,575,860</b>	<b>10,366,147</b>	<b>15,391,816</b>	<b>10,815,956</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 83,322	\$ 387,023	\$ 387,023	\$ 83,437	\$ 362,010	\$ (25,012)
Contractuals	1,059,843	5,086,295	15,356,295	11,024,748	14,942,660	(413,635)
Debt Service	-	-	-	-	-	-
Commodities	1,253	20,435	50,435	122	87,146	36,711
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,144,418</b>	<b>5,493,753</b>	<b>15,793,753</b>	<b>11,108,307</b>	<b>15,391,816</b>	<b>(401,937)</b>
<b>Net Change in Fund Balance</b>	<b>(1,143,922)</b>	<b>(917,893)</b>	<b>(11,217,893)</b>	<b>(742,159)</b>	<b>-</b>	<b>10,414,020</b>
<b>Actual Beginning Fund Balance</b>	<b>1,122,574</b>	<b>1,122,574</b>	<b>1,122,574</b>	<b>1,122,574</b>	<b>1,122,574</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ (21,348)</b>	<b>\$ 204,681</b>	<b>\$ (10,095,319)</b>	<b>\$ 380,415</b>	<b>\$ 1,122,574</b>	<b>\$ 10,414,020</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 \$5.7 million committed and \$0.2 million available. There is one remaining project, the Elections Building.
- **2022:** Budgeted funding for the 2022 CIP totals \$27.4 million with \$21.3 million committed and \$6.1 million available. Significant projects include the Community Crisis Center Expansion, the Household Hazardous Waste Facility Expansion, and one bridge project.
- **2023:** Budgeted funding for the 2023 CIP totals \$11.7 million with \$5.9 million committed and \$5.8 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 \$15.9 million with \$10.6 million committed and \$5.4 million available. Significant projects include EMS Post 1 and numerous road and bridge projects.
- **2025:** Budgeted funding for the 2025 CIP totals \$40.8 million with \$6.1 million committed and \$34.7 million available. Significant projects include Juvenile Services Community-Based building, the Historic Courthouse datacenter equipment refresh, and numerous road and bridge projects.
- **2026:** Budgeted funding for the 2026 CIP totals \$182.4 million with \$114.4 million committed and \$68.0 million available. Significant projects include the Regional Forensic Science Center DNA Lab addition, a Salt Storage Building at the Public Works East Yard 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>				-	(972)	-	(972)	-	-
<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>				2,022,322	2,806,434	2,806,434	-	-	-
<b>2019</b>									
<b>Facility</b>									
93001-230	County Administration Building	Property Acquisition Planning	Cash	-	43,080,579	12,528,094	30,552,484	-	TBD
<b>Annual Total</b>				-	43,080,579	12,528,094	30,552,484	-	-
<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	Construction	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>				-	2,105,486	706,246	1,399,241	-	-



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	5,698,537	185,891	249,346	09/01/2026
	<b>Annual Total</b>			-	<b>5,884,428</b>	<b>5,698,537</b>	<b>185,891</b>	<b>249,346</b>	
<b>2022</b>									
<b>Facility</b>									
31001-230	Community Crisis Center Expansion	Construction	Bond	-	19,781,666	17,383,335	2,398,331	2,682,483	12/30/2026
31002-230	COMCARE Peer Housing	Not Started	Bond	-	599,607	-	599,607	-	12/30/2026
38001-230	Health Department Flooring at 1900 E 9th	Construction	Cash	-	196,421	44,779	151,642	-	TBD
38002-230	Health Dept. West Clinic Remodel	Design	Bond	-	3,615,894	985,781	2,630,113	-	TBD
43001-230	HHW Facility Expansion	Completed	Bond	-	1,925,398	1,885,682	39,716	-	08/19/2025
91010-230	Main Courthouse Chiller Rebuild	Completed	Bond	-	239,504	239,504	-	-	03/01/2025
91013-230	ADF Relocate Electrical Busway	Completed	Bond	-	603,274	545,902	57,372	4,074	11/08/2025
<b>Bridges</b>									
21455-231	B508 21st S N btwn 375th & 391st S W	Completed	Bond/LS	-	413,000	196,735	216,265	-	07/31/2023
	<b>Annual Total</b>			-	<b>27,374,764</b>	<b>21,281,718</b>	<b>6,093,046</b>	<b>2,686,557</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>									
33007-230	JDF Camera System Improvements	Completed	Cash	-	760,014	45,273	714,741	-	12/31/2025
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	-	-	06/03/2025
91016-230	CHP Access Control Replacement	Completed	Cash	-	102,310	102,310	-	-	06/11/2024
91017-230	PS Paralleling Switchgear Modernization	Construction	Cash	-	356,478	14,400	342,078	(3,500)	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	-	07/15/2025
21431-231	K15 Corridor Management Study	Design	LST	-	50,000	-	50,000	-	06/01/2026
21436-231	R366 Stormwater Station 14 Repairs	Construction	LST	-	200,000	70,654	129,346	-	06/30/2026
<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>5,831,366</b>	<b>(3,500)</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	-	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	383,573	45,469	3,878	06/03/2025
91021-230	ADF Fabric Dryer for Laundry Room	Completed	Cash	-	75,000	75,000	-	-	04/09/2025
91026-230	ADF Cameras & Locks (prev. ARPA)	Completed	Other	-	6,313,642	6,120,383	193,259	758,487	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	5,830	06/01/2026
21021-230	Four Oaks Addition Benefit District	Completed	Bond	-	600,000	483,907	116,093	-	01/01/2026
21486-231	R355 North Junction 1	Completed	LST	-	1,829,183	-	1,829,183	-	01/01/2026
<b>Bridges</b>									
21422-231	B547: 375th W over S Fork Ninnescah	Completed	LST	-	500,000	339,245	160,755	-	06/15/2025
21425-231	B528 Bridge on 21st N btwn 119th & 135th	Design	LST	-	150,000	-	150,000	-	01/01/2030
<b>Annual Total</b>							<b>10,574,051</b>	<b>5,363,811</b>	<b>768,195</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	-	12/30/2025
33008-230	Juvenile Services Community-Based Bldg.	Design	Bond	-	22,120,249	827,692	21,292,557	-	12/31/2027
90001-230	HCH Datacenter Equipment Refresh	Construction	Cash	-	3,176,481	934,155	2,242,326	-	06/30/2026
91022-230	Annex Boiler/Water Heater/Storage Tank	Construction	Cash	-	200,416	157,284	43,132	60	06/30/2026
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	-	06/30/2026
91027-230	MCH Revolving Door & Records HVAC	Construction	Cash	-	108,527	95,939	12,588	63,683	04/30/2026



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2025</b>									
<b>Roads</b>									
21023-230	R: Barnhart Estates Benefit District	Advertising Bidding Contracting	Bond	-	1,500,000	34,000	1,466,000	28,360	06/01/2026
21024-230	R: Meadowlake Beach BD Ph 1	Advertising Bidding Contracting	Bond	-	902,000	-	902,000	-	09/01/2026
21025-230	R: Meadowlake Beach BD Ph 2	Design	Bond	-	722,000	-	722,000	-	TBD
21026-230	R: Meadowlake Beach BD Ph Entrance Pkwy	Advertising Bidding Contracting	Bond	-	347,000	-	347,000	-	09/01/2026
21405-231	R384: Oliver Hawk Signal, 31st S & MacAr	Construction	LST	-	225,000	181,824	43,177	-	05/01/2026
21418-231	R368 E Kellogg Improvements	Construction	LST	-	200,000	-	200,000	-	12/31/2027
21420-231	R362 127 E for 1/2 mile N of 31st S	Design	LST	-	100,000	-	100,000	-	11/01/2028
21445-231	R354 Ridge Rd Shldrs from 69th to 85th N	Design	LST	-	2,800,000	285,223	2,514,777	-	09/01/2027
21484-231	R348 Pave 135th W north of 53rd N	Design	Bond	-	1,700,000	146,858	1,553,142	-	10/01/2026
21534-231	R326 S Area Pkwy System ARC 95	Ongoing	LST	500,000	700,000	560,051	139,949	4,204	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>									
21409-231	B533 Seneca btwn 63rd & 71st South	Design	LST	-	90,000	90,000	-	-	12/31/2027
21438-231	B532: 391st St W over S Fork Ninescah	Completed	LST	-	670,000	453,543	216,457	175,802	02/01/2026
21450-231	B516 Tracy btwn 103rd & Diagonal	Completed	Bond	-	986,000	942,003	43,997	233,991	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
21452-231	B514 87th S btwn Seneca & Broadway	Construction	Bond	-	1,600,000	1,077,327	522,674	415,296	06/01/2026
<b>Annual Total</b>				<b>500,000</b>	<b>40,803,359</b>	<b>6,129,309</b>	<b>34,674,050</b>	<b>921,397</b>	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2026</b>									
<b>Facility</b>									
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	110,000	2,963,416	2,414,353	549,063	-	TBD
15001-230	RFSC DNA Lab Addition	Design	Bond	-	8,334,073	356,180	7,977,893	-	12/30/2027
17008-230	ADF Domestic Water Heater Replacement	Construction	Cash	-	1,717,374	789,132	928,242	360	12/30/2026
19002-230	District Court Gallery Wall Movement	Design	Cash	-	71,989	-	71,989	-	12/30/2026
20003-230	PW Salt Storage at East Yard	Design	Bond	-	833,034	42,359	790,675	36,628	10/11/2026
20005-230	Open-Faced Vehicle Storage at Three Yard	Design	Cash	-	267,905	-	267,905	-	12/30/2026
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	2,120,280	717,231	1,403,050	15,500	TBD
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	-	966,572	199,190	767,382	-	TBD
91019-230	MCH & HCH Public Elevator Upgrades	Construction	Cash	-	1,702,757	1,058,166	644,591	221,271	12/30/2026
91020-230	Main Courthouse Annex Remodel	Construction	Cash	-	2,966,467	2,276,821	689,646	96,571	12/31/2026
91023-230	Building Automation System Replacement	Design	Cash	-	6,942,631	180	6,942,451	180	12/30/2028
91028-230	Main Courthouse Perimeter Security	Design	Cash	-	253,348	-	253,348	-	12/30/2026
91029-230	Jail Annex Technology Upgrade	Design	Cash	-	333,117	-	333,117	-	12/30/2026
91030-230	Main Courthouse Chiller 1 Drive Repair	Design	Cash	-	80,050	-	80,050	-	12/30/2026
<b>Drainage</b>									
23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	500,000	6,477,874	4,419,501	2,058,373	651,279	TBD





Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2026</b>									
<b>Roads</b>									
21027-230	R: Riverbend Acres Benefit District	Not Started	Bond	-	376,094	-	376,094	-	12/31/2026
21398-231	R391: Traffic Signal Upgrades	Not Started	LST	-	250,000	-	250,000	-	12/31/2026
21401-231	R389 183rd W btwn Maple & Central Ave	Design	LST	-	175,000	-	175,000	-	06/01/2031
21402-231	R385 Spirit Traffic Signal Improvement	Advertising Bidding Contracting	LST	-	690,000	-	690,000	-	06/01/2027
21403-231	R378 Pawnee btwn 151st & 183rd W	Design	LST	-	300,000	-	300,000	-	12/01/2031
21404-231	R372 21st N & 167th W Roundabout	Design	LST	-	140,000	140,000	-	-	12/01/2028
21416-231	R382 63rd St South Pathway	Design	LST	-	425,000	275,000	150,000	1	12/31/2027
21417-231	R381 MacArthur from 215 W to K-42	Design	LST	-	460,000	-	460,000	-	12/31/2026
21419-231	R364 29th N btwn 119 & 135 W	Design	LST	-	363,000	213,000	150,000	-	12/31/2029
21421-231	R339 143st E from Pawnee to 31st South	Design	LST	-	352,000	252,000	100,000	-	12/31/2028
21423-231	R379 Drainage at Meridian & 93rd St N VC	Construction	LST	-	1,157,429	-	1,157,429	-	06/01/2026
21429-231	R365 Pawnee btwn 135th & 151st W	Design	LST	-	640,000	240,000	400,000	-	12/31/2028
21437-231	R363 135th W btwn 29th & 45th St N	Design	LST	-	645,000	245,000	400,000	-	12/31/2027
21444-231	R358 Maple Bike Path frm Pike to 183rd W	Design	LST	-	1,334,068	143,900	1,190,168	-	12/31/2027
21447-231	R350 County Rds Gravel /Cold Mix Replace	Ongoing	LST	-	1,750,000	-	1,750,000	-	TBD

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2026</b>									
21460-231	R356 151St N frm 53rd N to K-96	Design	LST	-	5,850,000	221,600	5,628,400	-	08/01/2026
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Ongoing	LST	661,000	7,100,000	6,100,000	1,000,000	-	TBD
21502-231	R264 Improve Drainage County RoW 2017+	Ongoing	LST	500,000	5,450,000	4,583,726	866,274	177,041	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	19,916,667	107,385,967	87,268,496	20,117,472	1,662,021	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	400,000	2,156,277	887,292	1,268,985	-	TBD



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2026</b>									
<b>Bridges</b>									
21399-231	B536 53rd St N btwn Hillside & Oliver	Design	LST	-	90,000	-	90,000	-	06/04/2030
21400-231	B534 109th btwn Ridge & Hoover	Design	LST	-	150,000	-	150,000	-	06/01/2029
21407-231	B542 109th North btwn 279 & 295 West	Design	Bond	-	990,000	49,000	941,000	-	03/15/2027
21408-231	B537 53rd North btwn Hillside & Oliver	Design	LST	-	135,000	100,000	35,000	-	12/31/2027
21410-231	B529 143rd East btwn Central & 13th Nort	Design	LST	-	150,000	95,000	55,000	30,400	12/31/2027
21411-231	B526 MacArthur btwn 343rd & 359th West	Design	LST	-	275,000	200,000	75,000	-	04/15/2029
21412-231	B525 101st North btwn 135th & 151st West	Design	LST	-	125,000	75,000	50,000	750	04/15/2028
21413-231	B524 199th West btwn 95th & 103rd South	Design	LST	-	150,000	74,000	76,000	-	12/31/2027
21414-231	B522 383st West btwn 23rd & 31st South	Design	LST	-	150,000	87,000	63,000	41,500	12/31/2028
21415-231	B519 47 South btwn Webb & Greenwich	Design	LST	-	200,000	100,000	100,000	-	12/31/2027
21426-231	B527 Bridge on 119th W btwn 85th & 93rd	Design	Bond	-	1,400,000	72,500	1,327,500	17,400	05/01/2028
21427-231	B523 Bridge on 63rd S btwn 199th & 215th	Design	Bond	-	735,000	80,757	654,243	6,680	05/01/2027
21428-231	B520 Major Bridge Maintenance	Ongoing	LST	-	1,000,000	292,359	707,641	-	TBD
21433-231	B511 Bridge-71st S btwn 119th & 135th W	Design	Bond	-	879,000	89,375	789,625	-	05/01/2027
21443-231	B503 21st S N btwn 391st & 407th St W	Design	Bond	-	2,450,000	84,000	2,366,000	3,628	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
2026									
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Ongoing	LST	200,000	500,000	156,079	343,921	8,260	TBD
			<b>Annual Total</b>	<b>22,457,635</b>	<b>182,409,722</b>	<b>114,398,196</b>	<b>68,011,526</b>	<b>2,969,469</b>	
			<b>Total All Years</b>	<b>24,979,957</b>	<b>332,084,135</b>	<b>179,973,692</b>	<b>152,110,443</b>	<b>7,591,463</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	-	12,695,000	3,292,929	9,402,071	676,996
	Sales Tx Road/Bridge	-	413,000	196,735	216,265	-
	Sales Tx Road/Bridge	22,177,667	148,313,424	104,698,016	43,615,408	2,099,979
	Arena Construction	-	1,985,823	1,986,795	(972)	-
	Capital Improvements	-	75,012,262	28,243,808	46,768,454	2,765,365
	Capital Improvements	2,802,290	90,794,187	39,536,790	51,257,397	1,298,627
	Capital Improvements	-	8,023,642	7,171,822	851,820	758,487
	<b>Total All Funds</b>	<b>\$ 24,979,957</b>	<b>\$ 337,237,339</b>	<b>\$ 185,126,896</b>	<b>\$ 152,110,443</b>	<b>\$ 7,599,453</b>
<b>Summary Total by Project Type</b>						
	Bridges	200,000	16,473,500	6,033,652	10,439,848	933,708
	Drainage	500,000	6,477,874	4,419,501	2,058,373	651,279
	Facility	2,302,290	153,518,947	66,550,330	86,968,616	4,137,009
	Roads	21,977,667	160,767,018	108,123,412	52,643,606	1,877,457
	<b>Total All Project Types</b>	<b>\$ 24,979,957</b>	<b>\$ 337,237,339</b>	<b>\$ 185,126,896</b>	<b>\$ 152,110,443</b>	<b>\$ 7,599,453</b>

# 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 60) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 62 and 63) 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 66-73 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 64 and 65). 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 82-83 of this report.

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending March 31, 2026 are as follows:

- Fund balances for the governmental funds totaled \$457 million, an increase of \$105 million from March 31, 2025. The following table depicts the financial position at March 31, 2026 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	March 31, 2026 Fund Balance	Change in Fund Balance
General	\$ 159,034,587	\$ 52,637,728
Fed/State Assistance	83,469,342	25,314,392
Public Building Commission	40,059,486	(965,387)
Debt Service	14,781,257	6,792,237
Debt Proceeds	6,430,110	(3,136)
Other	152,800,414	21,195,069
<b>Totals</b>	<b>\$ 456,575,196</b>	<b>\$ 104,970,903</b>

- Governmental funds revenues were \$225 million for the period ending March 31, 2026, an increase of \$18 million compared to March 31, 2025. Intergovernmental revenue increased \$15 million from March 31, 2025. Property tax revenue increased \$5 million. Charges for services increased \$2 million. Sales tax revenue increased \$1 million from March 31, 2025. Investment revenue decreased \$3 million from March 31, 2025.
- Governmental funds expenditures were \$110 million as of March 31, 2026, an increase of \$9 million from March 31, 2025. Capital outlay expenditures increased \$4 million compared to March 31, 2025. General government expenditures increased \$3.5 million. Public safety expenditures increased \$1 million. Health and Welfare expenditures increased \$1 million. Culture and Recreation expenditures decreased \$1 million from March 31, 2025.
- The unrestricted fund balances of the governmental funds totaled \$287 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 \$40 million, which decreased \$1 million compared to March 31, 2025. 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 \$15 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 the same as it was in March 31, 2025.
- Net position of the Arena Fund totaled nearly \$120 million at March 31, 2026. Of this amount, \$119 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 March 31, 2026. Of this amount \$10.9 million represents unrestricted net position for this fund.
- Net position of the Internal Service Funds totaled \$39.5 million. Of this amount, \$9.5 million is invested in capital assets and \$30 million represents unrestricted net position.

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**SEDGWICK COUNTY, KANSAS**

**Balance Sheet  
Governmental Funds  
March 31, 2026**

*(with comparative totals for March 31, 2025)*

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
<b>Assets:</b>			
Cash, including investments	\$ 154,765,487	\$ 80,395,441	\$ 18,184
Restricted investment	-	180,680	667,552
Advance receivable	-	-	-
Due from other funds	-	-	-
Due from other agencies	-	20,686	-
Accounts receivable	5,094,387	4,101,678	-
Property tax receivable	69,387,658	-	-
Sales tax receivable	3,656,407	-	-
Interest receivable	771,270	-	-
Prepaid items	1,738,509	-	-
Lease receivable	-	-	-
Notes receivable	-	-	39,373,750
Special assessments receivable:	-	-	-
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	(75,899)	36,167	-
<b>Total assets</b>	<b>\$ 235,337,819</b>	<b>\$ 84,734,652</b>	<b>\$ 40,059,486</b>
<b>Liabilities:</b>			
Accounts payable	2,941,779	1,082,442	-
Accrued wages	-	-	-
Advance - grants	-	-	-
Unearned revenue	-	-	-
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	111,233	2,188	-
Other liabilities	-	-	-
<b>Total liabilities</b>	<b>3,053,012</b>	<b>1,084,630</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>			
Deferred property tax revenue	69,387,658	-	-
Unavailable revenue - accounts receivable	3,862,562	180,680	-
Deferred lease receivable	-	-	-
Deferred notes receivable	-	-	-
Unavailable revenue - special assessments	-	-	-
<b>Total deferred inflows of resources</b>	<b>73,250,220</b>	<b>180,680</b>	<b>-</b>
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Inventories	\$ (75,899)	\$ 36,167	\$ -
Advance receivable	-	-	-
Lease receivable	-	-	-
Notes receivable	-	-	-
Prepaid items	1,738,509	-	-
<b>Restricted:</b>			
General Government	-	19,041,754	-
Debt Service	-	-	18,184
Public Safety	-	4,362,150	-
Public Works	-	-	-
Health and Welfare	-	-	-
Culture and Recreation	-	-	-
Community Development	-	4,063,916	40,041,302
Capital Outlay	-	-	-
<b>Committed:</b>			
Public Safety	-	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	3,784,197	-
<b>Assigned:</b>			
General Government	38,146,340	-	-
Public Safety	-	1,727,818	-
Public Works	-	-	-
Health and Welfare	-	50,441,846	-
Capital Outlay	-	-	-
Unassigned	119,225,637	-	-
<b>Total fund balance</b>	<b>159,034,587</b>	<b>83,469,342</b>	<b>40,059,486</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 235,337,819</b>	<b>\$ 84,734,652</b>	<b>\$ 40,059,486</b>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2026	2025
\$ 14,781,257	\$ 6,423,118	\$ 159,024,898	\$ 415,408,385	\$ 393,586,021
-	-	-	848,232	807,036
-	-	-	-	-
-	-	-	-	-
-	-	20,000	40,686	19,420
-	-	19,777	9,215,842	7,667,905
4,942,102	-	16,668,585	90,998,345	85,441,656
-	-	3,656,407	7,312,814	6,791,534
-	6,992	-	778,262	778,176
-	-	-	1,738,509	1,808,681
-	-	-	-	-
-	-	-	39,373,750	40,076,668
-	-	-	-	-
5,132,839	-	-	5,132,839	1,785,425
1,431,255	-	-	1,431,255	1,525,186
-	-	450,011	410,279	549,874
<u>\$ 26,287,453</u>	<u>\$ 6,430,110</u>	<u>\$ 179,839,678</u>	<u>\$ 572,689,198</u>	<u>\$ 540,837,582</u>
-	-	2,469,594	6,493,815	2,110,910
-	-	-	-	-
-	-	-	-	-
-	-	779,470	779,470	779,470
-	-	-	-	-
-	-	7,121,615	7,235,036	271,327
-	-	-	-	-
-	-	3,249,064	14,508,321	3,161,707
4,942,102	-	1,013,671	5,013,775	5,013,775
-	-	-	1,160,181	1,160,181
-	-	-	-	-
6,564,094	-	-	6,564,094	3,310,611
11,506,196	-	1,013,671	12,738,050	9,484,567
\$ -	\$ -	\$ 450,011	\$ 410,279	\$ 549,874
-	-	-	-	-
-	-	-	-	-
-	-	-	1,738,509	1,808,681
-	-	5,169,741	24,211,495	11,350,404
14,781,257	-	25,790	14,825,231	12,189,133
-	-	21,542,748	25,904,898	31,491,432
-	-	6,393,023	6,393,023	7,132,562
-	-	2,358,132	2,358,132	2,536,471
-	-	148,545	148,545	137,447
-	-	3,912,961	48,018,179	48,351,808
-	6,430,110	39,327,685	45,757,795	53,078,891
-	-	-	11,494	11,494
-	-	29,490,271	29,490,271	37,635,304
-	-	-	3,784,197	3,688,135
-	-	-	38,146,340	37,848,495
-	-	2,757,562	4,485,380	3,894,306
-	-	1,343,769	1,343,769	685,682
-	-	9,807	50,451,653	39,333,526
-	-	40,649,839	40,649,839	31,777,669
-	-	(779,470)	118,446,167	122,345,727
<u>14,781,257</u>	<u>6,430,110</u>	<u>152,800,414</u>	<u>456,575,196</u>	<u>445,847,041</u>
<u>\$ 26,287,453</u>	<u>\$ 6,430,110</u>	<u>\$ 157,063,149</u>	<u>\$ 483,821,567</u>	<u>\$ 458,493,315</u>



# SEDGWICK COUNTY, KANSAS

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

For the Three Months ended March 31, 2026

(with comparative totals for the three months ended March 31, 2025)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
<b>Revenues</b>			
Property taxes	\$ 105,295,644	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	5,596,858	-	-
Special assessments	-	-	-
Other taxes	53,691	675	-
Intergovernmental	70,158	42,475,620	-
Charges for services	10,297,476	10,752,178	181,250
Uses of money and property	4,434,099	5,696	453,951
Fines and forfeits	11,035	13,309	-
Licenses and permits	2,918	-	-
Other	351,531	39,209	-
<b>Total revenues</b>	<u>126,113,410</u>	<u>53,286,687</u>	<u>635,201</u>
<b>Expenditures</b>			
<b>Current:</b>			
General government	12,627,924	8,328,179	-
Public safety	35,730,487	3,397,279	-
Public works	393,023	-	-
Health and welfare	2,749,339	16,073,614	-
Cultural and recreation	2,528,729	21,801	-
Community Development	423,934	155,526	-
<b>Debt service:</b>			
Principal	-	-	705,000
Interest and fiscal charges	-	-	895,588
Capital outlay	-	-	-
<b>Total expenditures</b>	<u>54,453,436</u>	<u>27,976,399</u>	<u>1,600,588</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>71,659,974</u>	<u>25,310,288</u>	<u>(965,387)</u>
<b>Other financing sources (uses)</b>			
Transfers from other funds	-	4,104	-
Transfers to other funds	(19,022,246)	-	-
Proceeds from sale of bonds	-	-	-
<b>Total other financing sources (uses)</b>	<u>(19,022,246)</u>	<u>4,104</u>	<u>-</u>
<b>Net change in fund balances</b>	52,637,728	25,314,392	(965,387)
<b>Fund balances, beginning of year</b>	<u>106,396,859</u>	<u>58,154,950</u>	<u>41,024,873</u>
<b>Fund balances, end of period</b>	<u>\$ 159,034,587</u>	<u>\$ 83,469,342</u>	<u>\$ 40,059,486</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2026	2025
\$ 7,417,062	\$ -	\$ 26,530,484	\$ 139,243,190	\$ 134,028,173
-	-	901,743	901,743	872,473
-	-	4,798,075	10,394,933	9,804,329
257,197	1,389	62,508	321,094	223,437
-	-	45,908	100,274	105,308
-	-	1,814,403	44,360,181	29,245,996
-	-	3,076,853	24,307,757	21,832,954
-	20,416	219,490	5,133,652	8,235,960
-	-	-	24,344	112,537
-	-	42,974	45,892	4,731
-	-	86,979	477,719	2,862,975
<u>7,674,259</u>	<u>21,805</u>	<u>37,579,417</u>	<u>225,310,779</u>	<u>207,328,873</u>
-	24,941	1,305,036	22,286,080	18,784,213
-	-	6,984,621	46,112,387	44,726,313
-	-	2,934,513	3,327,536	3,760,478
-	-	633,258	19,456,211	18,656,739
-	-	4,331	2,554,861	3,627,130
-	-	2,877,500	3,456,960	3,298,116
-	-	221,142	926,142	713,446
1,281,414	-	53,403	2,230,405	2,034,333
-	-	9,400,318	9,400,318	5,138,039
<u>1,281,414</u>	<u>24,941</u>	<u>24,414,122</u>	<u>109,750,900</u>	<u>100,738,807</u>
<u>6,392,845</u>	<u>(3,136)</u>	<u>13,165,295</u>	<u>115,559,879</u>	<u>106,590,066</u>
399,392	-	8,377,729	8,781,225	19,557,855
-	-	(347,955)	(19,370,201)	(19,557,963)
-	-	-	-	11,017,643
<u>399,392</u>	<u>-</u>	<u>8,029,774</u>	<u>(10,588,976)</u>	<u>11,017,535</u>
6,792,237	(3,136)	21,195,069	104,970,903	117,607,601
<u>7,989,020</u>	<u>6,433,246</u>	<u>131,605,345</u>	<u>351,604,293</u>	<u>328,239,440</u>
<u>\$ 14,781,257</u>	<u>\$ 6,430,110</u>	<u>\$ 152,800,414</u>	<u>\$ 456,575,196</u>	<u>\$ 445,847,041</u>



**SEDGWICK COUNTY, KANSAS**

*Statement of Net Position  
Proprietary Funds  
March 31, 2026*

	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	\$ 756,340	\$ 11,348,325	\$ 12,104,665	\$ 34,038,716
Accounts receivable	162,503	138	162,641	3,320
Prepays	-	-	-	356,000
Inventories, at cost	-	-	-	299,280
<b>Total current assets</b>	<b>918,843</b>	<b>11,348,463</b>	<b>12,267,306</b>	<b>34,697,316</b>
<b>Noncurrent assets:</b>				
<b>Capital assets:</b>				
Land	13,038,358	-	13,038,358	40,580
Buildings and improvements	174,150,627	50,114	174,200,741	-
Machinery and equipment	14,206,017	142,821	14,348,838	8,319,354
Construction in progress	1,094,433	-	1,094,433	41,540,109
Less accumulated depreciation	(83,212,146)	(133,360)	(83,345,506)	(40,552,774)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>119,277,289</b>	<b>59,575</b>	<b>119,336,864</b>	<b>9,347,269</b>
<b>Total assets</b>	<b>120,196,132</b>	<b>\$ 11,408,038</b>	<b>\$ 131,604,170</b>	<b>44,205,179</b>
<b>Liabilities</b>				
<b>Current liabilities:</b>				
Accounts payable	\$ 9,020	\$ 10,183	\$ 19,203	\$ 281,454
Estimated claims costs payable	-	-	-	3,746,700
<b>Total current liabilities</b>	<b>9,020</b>	<b>10,183</b>	<b>19,203</b>	<b>4,028,154</b>
<b>Noncurrent liabilities:</b>				
Estimated claims costs payable	-	-	-	696,300
<b>Total liabilities</b>	<b>9,020</b>	<b>10,183</b>	<b>19,203</b>	<b>4,724,454</b>
<b>Net position</b>				
Investment in capital assets	119,277,289	59,575	119,336,864	9,507,863
Restricted for capital improvements and operations	9,020	11,348,325	11,357,345	-
Unrestricted	900,803	(10,045)	890,758	29,972,862
<b>Total net position</b>	<b>120,187,112</b>	<b>11,397,855</b>	<b>131,584,967</b>	<b>39,480,725</b>
<b>Total liabilities and net position</b>	<b>\$ 120,196,132</b>	<b>\$ 11,408,038</b>	<b>\$ 131,604,170</b>	<b>\$ 44,205,179</b>



## SEDGWICK COUNTY, KANSAS

### Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Three Months ended March 31, 2026

	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	\$ -	\$ 2,910,506	\$ 2,910,506	\$ 12,089,208
Other revenue	80,044	84	80,128	1,362,552
<b>Total operating revenues</b>	<u>80,044</u>	<u>2,910,590</u>	<u>2,990,634</u>	<u>13,451,760</u>
<b>Operating expenses:</b>				
Salaries and benefits	-	967,245	967,245	454,010
Contractual services	273,000	1,070,002	1,343,002	1,176,114
Utilities	-	8,688	8,688	2,347
Supplies and fuel	-	15,775	15,775	654,667
Administrative charges	-	-	-	75,467
Depreciation expense	1,532,806	-	1,532,806	1,217,880
Claims expense	-	-	-	21,817,082
<b>Total operating expenses</b>	<u>1,805,806</u>	<u>2,061,710</u>	<u>3,867,516</u>	<u>25,397,567</u>
<b>Operating income (loss)</b>	<u>(1,725,762)</u>	<u>848,880</u>	<u>(876,882)</u>	<u>(11,945,807)</u>
<b>Nonoperating revenues:</b>				
Investment income	-	-	-	122,017
Gain (loss) on sale of assets	-	-	-	236,400
Misc non-business licenses/permits	-	-	-	-
<b>Total nonoperating revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>358,417</u>
<b>Income gain (loss) before transfers</b>	<u>(1,725,762)</u>	<u>848,880</u>	<u>(876,882)</u>	<u>(11,587,390)</u>
<b>Transfers:</b>				
Transfers from other funds	288,977	-	288,977	10,300,000
<b>Total Transfers</b>	<u>288,977</u>	<u>-</u>	<u>288,977</u>	<u>10,300,000</u>
<b>Change in net position</b>	<u>(1,436,785)</u>	<u>848,880</u>	<u>(587,905)</u>	<u>(1,287,390)</u>
<b>Net position, beginning of year</b>	<u>121,623,897</u>	<u>10,548,975</u>	<u>132,172,872</u>	<u>40,768,115</u>
<b>Net position, end of period</b>	<u>\$ 120,187,112</u>	<u>\$ 11,397,855</u>	<u>\$ 131,584,967</u>	<u>\$ 39,480,725</u>



## SEDGWICK COUNTY, KANSAS

### Combining Balance Sheet Nonmajor Governmental Funds

March 31, 2026

(with comparative totals for March 31, 2025)

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2026	2025
<b>Assets:</b>					
Cash, including investments	\$ 51,382,694	\$ 25,790	\$ 107,616,414	\$ 159,024,898	\$ 145,962,369
Due from other agencies	-	-	20,000	20,000	500
Accounts receivable	19,777	-	-	19,777	17,214
Property tax receivable	16,668,585	-	-	16,668,585	14,432,590
Sales tax receivable	-	-	3,656,407	3,656,407	3,395,767
Inventories, at cost	450,011	-	-	450,011	450,011
<b>Total assets</b>	<b>\$ 68,521,067</b>	<b>\$ 25,790</b>	<b>\$ 111,292,821</b>	<b>\$ 179,839,678</b>	<b>\$ 164,258,451</b>
<b>Liabilities:</b>					
Accounts payable	644,568	-	1,825,026	2,469,594	735,025
Due to other funds	-	-	779,470	779,470	779,470
Due to other entities	7,121,615	-	-	7,121,615	80,489
<b>Total liabilities</b>	<b>7,766,183</b>	<b>-</b>	<b>2,604,496</b>	<b>10,370,679</b>	<b>1,594,984</b>
<b>Deferred Inflows of Resources:</b>					
Deferred property tax revenue	16,668,585	-	-	16,668,585	14,432,590
<b>Total deferred inflows of resources</b>	<b>16,668,585</b>	<b>-</b>	<b>-</b>	<b>16,668,585</b>	<b>14,432,590</b>
<b>Fund balances:</b>					
<b>Nonspendable:</b>					
Inventories	\$ 450,011	\$ -	\$ -	\$ 450,011	\$ 450,011
<b>Restricted:</b>					
General Government	5,169,741	-	-	5,169,741	4,130,911
Debt Service	-	25,790	-	25,790	25,790
Public Safety	21,542,748	-	-	21,542,748	24,615,658
Public Works	6,393,023	-	-	6,393,023	7,132,562
Health and Welfare	2,358,132	-	-	2,358,132	2,400,815
Culture and Recreation	148,545	-	-	148,545	137,447
Community Development	3,912,961	-	-	3,912,961	3,609,157
Capital Outlay	-	-	39,327,685	39,327,685	34,582,370
<b>Committed:</b>					
Capital Outlay	-	-	29,490,271	29,490,271	37,635,304
<b>Assigned:</b>					
Public Works	1,343,769	-	-	1,343,769	685,682
Public Safety	2,757,562	-	-	2,757,562	2,757,510
Capital Outlay	-	-	40,649,839	40,649,839	31,777,669
Health and Welfare	9,807	-	-	9,807	-
Unassigned	-	-	(779,470)	(779,470)	(779,470)
<b>Total fund balance</b>	<b>44,086,299</b>	<b>25,790</b>	<b>108,688,325</b>	<b>152,800,414</b>	<b>149,161,416</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 68,521,067</b>	<b>\$ 25,790</b>	<b>\$ 111,292,821</b>	<b>\$ 179,839,678</b>	<b>\$ 165,188,990</b>



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# SEDGWICK COUNTY, KANSAS

## Combining Balance Sheet Nonmajor Governmental Funds - Special Revenue Funds March 31, 2026 (with comparative totals for March 31, 2025)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services
<b>Assets:</b>			
Cash, including investments	\$ 3,912,961	\$ 4,209	\$ 2,757,562
Accounts receivable	-	-	-
Property tax receivable	4,487,983	-	-
Inventories, at cost	-	-	450,011
<b>Total assets</b>	<b>\$ 8,400,944</b>	<b>\$ 4,209</b>	<b>\$ 3,207,573</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	4,487,983	-	-
<b>Total deferred inflows of resources</b>	<b>4,487,983</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Inventories	\$ -	\$ -	\$ 450,011
<b>Restricted:</b>			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Health and Welfare	-	4,209	-
Culture and Recreation	-	-	-
Community Development	3,912,961	-	-
<b>Assigned:</b>			
Public Works	-	-	-
Public Safety	-	-	2,757,562
Health and Welfare	-	-	-
<b>Total fund balance</b>	<b>3,912,961</b>	<b>4,209</b>	<b>3,207,573</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 8,400,944</b>	<b>\$ 4,209</b>	<b>\$ 3,207,573</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>
\$ 2,532,753	\$ 4,129,457	\$ 3,800,728	\$ 151,283	\$ 5,542,845	\$ 2,486,433
-	2,753	352	-	-	-
987,285	2,576,548	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,520,038</u>	<u>\$ 6,708,758</u>	<u>\$ 3,801,080</u>	<u>\$ 151,283</u>	<u>\$ 5,542,845</u>	<u>\$ 2,486,433</u>
259,433	3,172	95,826	2,738	11,560	725
-	97,500	-	-	-	-
<u>259,433</u>	<u>100,672</u>	<u>95,826</u>	<u>2,738</u>	<u>11,560</u>	<u>725</u>
987,285	2,576,548	-	-	-	-
987,285	2,677,220	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	5,531,285	2,485,708
-	3,281,188	3,111,835	-	-	-
2,263,513	-	-	-	-	-
-	-	-	148,545	-	-
-	-	-	-	-	-
-	750,350	593,419	-	-	-
-	-	-	-	-	-
9,807	-	-	-	-	-
<u>2,273,320</u>	<u>4,031,538</u>	<u>3,705,254</u>	<u>148,545</u>	<u>5,531,285</u>	<u>2,485,708</u>
<u>\$ 3,520,038</u>	<u>\$ 6,809,430</u>	<u>\$ 3,801,080</u>	<u>\$ 151,283</u>	<u>\$ 5,542,845</u>	<u>\$ 2,486,433</u>

(Continued)



# SEDGWICK COUNTY, KANSAS

**Combining Balance Sheet (continued)**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**March 31, 2026**  
*(with comparative totals for March 31, 2025)*

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program
<b>Assets</b>			
Cash, including investments	\$ 90,410	\$ 9,884,274	\$ 188,552
Accounts receivable	-	-	-
Property tax receivable	-	-	-
Inventories, at cost	-	-	-
<b>Total assets</b>	<b>\$ 90,410</b>	<b>\$ 9,884,274</b>	<b>\$ 188,552</b>
<b>Liabilities:</b>			
Accounts payable	-	79,533	-
Due to other entities	-	7,024,115	-
<b>Total liabilities</b>	-	7,103,648	-
<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	-	2,780,626	-
Public Safety	-	-	188,552
Public Works	-	-	-
Health and Welfare	90,410	-	-
Culture and Recreation	-	-	-
Community Development	-	-	-
<b>Assigned:</b>			
Public Works	-	-	-
Public Safety	-	-	-
Health and Welfare	-	-	-
<b>Total fund balance</b>	<b>90,410</b>	<b>2,780,626</b>	<b>188,552</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 90,410</b>	<b>\$ 9,884,274</b>	<b>\$ 188,552</b>



Prosecuting Attorney Training	Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
				2026	2025
\$ 26,844	\$ 2,404,169	\$ 13,427,425	\$ 42,789	\$ 51,382,694	\$ 45,793,191
-	-	16,672	-	19,777	17,214
-	-	8,616,769	-	16,668,585	14,432,590
-	-	-	-	450,011	450,011
<u>\$ 26,844</u>	<u>\$ 2,404,169</u>	<u>\$ 22,060,866</u>	<u>\$ 42,789</u>	<u>\$ 68,521,067</u>	<u>\$ 60,693,006</u>
-	15,054	176,527	-	644,568	274,445
-	-	-	-	7,121,615	80,489
-	<u>15,054</u>	<u>176,527</u>	-	<u>7,766,183</u>	<u>354,934</u>
-	-	8,616,769	-	16,668,585	14,432,590
-	-	8,616,769	-	16,668,585	14,432,590
\$ -	\$ -	\$ -	\$ -	\$ 450,011	\$ 450,011
-	2,389,115	-	-	5,169,741	4,130,911
26,844	-	13,267,570	42,789	21,542,748	24,615,658
-	-	-	-	6,393,023	7,132,562
-	-	-	-	2,358,132	2,400,815
-	-	-	-	148,545	137,447
-	-	-	-	3,912,961	3,609,157
-	-	-	-	1,343,769	685,682
-	-	-	-	2,757,562	2,757,510
-	-	-	-	9,807	-
<u>26,844</u>	<u>2,389,115</u>	<u>13,267,570</u>	<u>42,789</u>	<u>44,086,299</u>	<u>45,919,753</u>
<u>\$ 26,844</u>	<u>\$ 2,404,169</u>	<u>\$ 22,060,866</u>	<u>\$ 42,789</u>	<u>\$ 68,521,067</u>	<u>\$ 60,707,277</u>



# SEDGWICK COUNTY, KANSAS

**Combining Balance Sheet**  
**Nonmajor Capital Projects Funds**  
**March 31, 2026**  
*(with comparative totals for March 31, 2025)*

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge
<b>Assets</b>			
Cash, including investments	\$ -	\$ 3,240	\$ 35,902,028
Due from other agencies	-	-	20,000
Sales tax receivable	-	-	3,656,407
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 3,240</b>	<b>\$ 39,578,435</b>
<b>Liabilities:</b>			
Accounts payable		-	250,750
Due to other funds	779,470	-	-
<b>Total liabilities</b>	<b>779,470</b>	<b>-</b>	<b>250,750</b>
<b>Fund balances:</b>			
<b>Restricted:</b>			
Capital Outlay	\$ -	\$ -	\$ 39,327,685
<b>Committed:</b>			
Capital Outlay	-	3,240	-
<b>Assigned:</b>			
Capital Outlay	-	-	-
<b>Unassigned</b>	(779,470)	-	-
<b>Total fund balance</b>	<b>(779,470)</b>	<b>3,240</b>	<b>39,327,685</b>
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>\$ 3,240</b>	<b>\$ 39,578,435</b>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2026	2025
\$ 29,014	\$ 30,936,049	\$ 29,539,838	\$ 11,206,245	\$ 107,616,414	\$ 100,143,388
-	-	-	-	20,000	500
-	-	-	-	3,656,407	3,395,767
<u>\$ 29,014</u>	<u>\$ 30,936,049</u>	<u>\$ 29,539,838</u>	<u>\$ 11,206,245</u>	<u>\$ 111,292,821</u>	<u>\$ 103,539,655</u>
-	1,449,018	125,258	-	1,825,026	460,580
-	-	-	-	779,470	779,470
-	1,449,018	125,258	-	2,604,496	1,240,050
\$ -	\$ -	\$ -	\$ -	\$ 39,327,685	\$ 34,582,370
-	29,487,031	-	-	29,490,271	37,635,304
29,014	-	29,414,580	11,206,245	40,649,839	31,777,669
-	-	-	-	(779,470)	(779,470)
<u>29,014</u>	<u>29,487,031</u>	<u>29,414,580</u>	<u>11,206,245</u>	<u>108,688,325</u>	<u>103,215,873</u>
<u>\$ 29,014</u>	<u>\$ 30,936,049</u>	<u>\$ 29,539,838</u>	<u>\$ 11,206,245</u>	<u>\$ 111,292,821</u>	<u>\$ 104,455,923</u>



## SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Three Months ended March 31, 2026  
(with comparative totals for the three months ended March 31, 2025)**

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2026	2025
<b>Revenues</b>					
Property taxes	\$ 26,530,484	\$ -	\$ -	\$ 26,530,484	\$ 24,615,249
Emergency telephone services taxes	901,743	-	-	901,743	872,473
Sales taxes	-	-	4,798,075	4,798,075	4,502,773
Other taxes	45,908	-	-	45,908	49,125
Intergovernmental	1,285,511	-	528,903	1,814,414	1,308,705
Charges for services	3,076,853	-	-	3,076,853	2,961,976
Uses of money and property	153,343	-	66,147	219,490	55,776
Licenses and permits	42,974	-	-	42,974	4,731
Other	81,427	-	5,541	86,968	6,281
<b>Total revenues</b>	<u>32,118,243</u>	<u>-</u>	<u>5,461,174</u>	<u>37,579,417</u>	<u>34,377,089</u>
<b>Expenditures</b>					
<b>Current:</b>					
General government	1,305,036	-	-	1,305,036	1,734,115
Public safety	6,984,621	-	-	6,984,621	6,979,194
Public works	2,934,513	-	-	2,934,513	3,000,671
Health and welfare	633,258	-	-	633,258	561,789
Culture and recreation	4,331	-	-	4,331	4,065
Community Development	2,877,500	-	-	2,877,500	2,674,084
<b>Debt service:</b>					
Principal	221,142	-	-	221,142	33,446
Interest and fiscal charges	53,403	-	-	53,403	9,904
Capital outlay	-	-	9,400,318	9,400,318	5,138,039
<b>Total expenditures</b>	<u>15,013,804</u>	<u>-</u>	<u>9,400,318</u>	<u>24,414,122</u>	<u>20,135,307</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>17,104,439</u>	<u>-</u>	<u>(3,939,144)</u>	<u>13,165,295</u>	<u>14,241,782</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	-	-	8,377,729	8,377,729	19,156,254
Transfers to other funds	(267,905)	-	(80,050)	(347,955)	(108,632)
<b>Total other financing sources (uses)</b>	<u>(267,905)</u>	<u>-</u>	<u>8,297,679</u>	<u>8,029,774</u>	<u>19,047,622</u>
<b>Net change in fund balances</b>	16,836,534	-	4,358,535	21,195,069	33,289,404
<b>Fund balances, beginning of year</b>	<u>27,249,765</u>	<u>25,790</u>	<u>104,329,790</u>	<u>131,605,345</u>	<u>115,872,011</u>
<b>Fund balances, end of period</b>	<u>\$ 44,086,299</u>	<u>\$ 25,790</u>	<u>\$ 108,688,325</u>	<u>\$ 152,800,414</u>	<u>\$ 149,161,415</u>



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# SEDGWICK COUNTY, KANSAS

## *Combining Statement of Revenues, Expenditures and Changes in Fund Balances*

### *Nonmajor Special Revenue Funds*

*For the Three Months ended March 31, 2026*

*(with comparative totals for the three months ended March 31, 2025)*

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Revenues</b>				
Property taxes	\$ 6,780,961	\$ -	\$ -	\$ 1,501,141
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	-	14
<b>Total revenues</b>	<u>6,780,961</u>	<u>-</u>	<u>-</u>	<u>1,501,155</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	633,258
Culture and recreation	-	-	-	-
Community Development	2,877,500	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>2,877,500</u>	<u>-</u>	<u>-</u>	<u>633,258</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>3,903,461</u>	<u>-</u>	<u>-</u>	<u>867,897</u>
<b>Other financing (uses)</b>				
Transfers to other funds	-	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	3,903,461	-	-	867,897
<b>Fund balances, beginning of year</b>	<u>9,500</u>	<u>4,209</u>	<u>3,207,573</u>	<u>1,405,423</u>
<b>Fund balances, end of period</b>	<u>\$ 3,912,961</u>	<u>\$ 4,209</u>	<u>\$ 3,207,573</u>	<u>\$ 2,273,320</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>
\$ 3,859,651	\$ -	\$ -	\$ -	\$ -
-	-	-	901,743	-
-	-	18,874	-	-
1,251,036	-	-	-	-
-	1,360,560	-	-	259,755
-	-	-	19,999	-
3,600	39,049	-	-	-
4,921	-	-	-	-
<u>5,119,208</u>	<u>1,399,609</u>	<u>18,874</u>	<u>921,742</u>	<u>259,755</u>
-	-	-	-	-
-	-	-	1,652,709	253,401
2,612,125	322,388	-	-	-
-	-	4,331	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>2,612,125</u>	<u>322,388</u>	<u>4,331</u>	<u>1,652,709</u>	<u>253,401</u>
<u>2,507,083</u>	<u>1,077,221</u>	<u>14,543</u>	<u>(730,967)</u>	<u>6,354</u>
(267,905)	-	-	-	-
(267,905)	-	-	-	-
2,239,178	1,077,221	14,543	(730,967)	6,354
<u>1,792,360</u>	<u>2,628,033</u>	<u>134,002</u>	<u>6,262,252</u>	<u>2,479,354</u>
<u>\$ 4,031,538</u>	<u>\$ 3,705,254</u>	<u>\$ 148,545</u>	<u>\$ 5,531,285</u>	<u>\$ 2,485,708</u>



## SEDGWICK COUNTY, KANSAS

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

#### Nonmajor Special Revenue Funds

For the Three Months ended March 31, 2026

(with comparative totals for the three months ended March 31, 2025)

	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	27,034	-	-	-
Intergovernmental	-	34,475	-	-
Charges for services	-	1,073,983	-	8,747
Uses of money and property	-	39,241	-	-
Licenses and permits	-	-	-	-
Other	-	957	-	-
<b>Total revenues</b>	<u>27,034</u>	<u>1,148,656</u>	<u>-</u>	<u>8,747</u>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	1,174,298	-	-
Public safety	-	-	-	12,496
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>1,174,298</u>	<u>-</u>	<u>12,496</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>27,034</u>	<u>(25,642)</u>	<u>-</u>	<u>(3,749)</u>
<b>Other financing (uses)</b>				
Transfers to other funds	-	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	27,034	(25,642)	-	(3,749)
<b>Fund balances, beginning of year</b>	<u>63,376</u>	<u>2,806,268</u>	<u>188,552</u>	<u>30,593</u>
<b>Fund balances, end of period</b>	<u>\$ 90,410</u>	<u>\$ 2,780,626</u>	<u>\$ 188,552</u>	<u>\$ 26,844</u>

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2026	2025
\$ -	\$ 14,388,731	\$ -	\$ 26,530,484	\$ 24,615,249
-	-	-	901,743	872,473
-	-	-	45,908	49,125
-	-	-	1,285,511	1,228,705
284,040	89,768	-	3,076,853	2,942,273
17,802	75,699	602	153,343	55,776
-	325	-	42,974	4,731
-	75,535	-	81,427	6,281
<u>301,842</u>	<u>14,630,058</u>	<u>602</u>	<u>32,118,243</u>	<u>29,774,613</u>
130,738	-	-	1,305,036	1,734,115
-	5,066,015	-	6,984,621	6,979,194
-	-	-	2,934,513	3,000,671
-	-	-	633,258	561,789
-	-	-	4,331	4,064
-	-	-	2,877,500	2,674,084
-	221,142	-	221,142	33,446
-	53,403	-	53,403	9,904
<u>130,738</u>	<u>5,340,560</u>	<u>-</u>	<u>15,013,804</u>	<u>14,997,267</u>
<u>171,104</u>	<u>9,289,498</u>	<u>602</u>	<u>17,104,439</u>	<u>14,777,346</u>
-	-	-	(267,905)	-
-	-	-	(267,905)	-
171,104	9,289,498	602	16,836,534	14,777,346
<u>2,218,011</u>	<u>3,978,072</u>	<u>42,187</u>	<u>27,249,765</u>	<u>31,142,407</u>
<u>\$ 2,389,115</u>	<u>\$ 13,267,570</u>	<u>\$ 42,789</u>	<u>\$ 44,086,299</u>	<u>\$ 45,919,753</u>



**SEDGWICK COUNTY, KANSAS**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Three Months ended March 31, 2026  
(with comparative totals for the three months ended March 31, 2025)**

	<u>Building and Equipment</u>	<u>Street, Bridge and Other</u>	<u>Sales Tax Road and Bridge</u>
<b>Revenues</b>			
Sales taxes	\$ -	\$ -	\$ 4,798,075
Special assessments	-	-	-
Intergovernmental	-	-	528,903
Charges for services	-	-	-
Uses of money and property	-	-	-
Other revenue	-	-	5,541
	<hr/>	<hr/>	<hr/>
<b>Total revenues</b>	-	-	5,332,519
	<hr/>	<hr/>	<hr/>
<b>Expenditures</b>			
Capital outlay	-	-	2,949,282
	<hr/>	<hr/>	<hr/>
<b>Total expenditures</b>	-	-	2,949,282
	<hr/>	<hr/>	<hr/>
<b>(Deficiency) of revenues (under) expenditures</b>	-	-	2,383,237
	<hr/>	<hr/>	<hr/>
<b>Other financing sources (uses)</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Net change in fund balances</b>	-	-	2,383,237
	<hr/>	<hr/>	<hr/>
<b>Fund balances (deficits), beginning of year</b>	(779,470)	3,240	36,944,448
	<hr/>	<hr/>	<hr/>
<b>Fund balances (deficits), end of period</b>	\$ (779,470)	\$ 3,240	\$ 39,327,685
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2026	2025
\$ -	\$ -	\$ -	\$ -	\$ 4,798,075	\$ 4,502,773
-	62,508	-	-	62,508	-
-	-	-	-	528,903	80,000
-	-	-	-	-	19,703
-	-	-	66,147	66,147	-
-	-	-	-	5,541	-
-	62,508	-	66,147	5,461,174	4,602,476
-	3,540,075	2,910,502	459	9,400,318	5,138,039
-	3,540,075	2,910,502	459	9,400,318	5,138,039
-	(3,477,567)	(2,910,502)	65,688	(3,939,144)	(535,563)
-	8,377,729	-	-	8,377,729	19,156,254
-	(80,050)	-	-	(80,050)	(108,632)
-	8,297,679	-	-	8,297,679	19,047,622
-	4,820,112	(2,910,502)	65,688	4,358,535	18,512,059
29,014	24,666,919	32,325,082	11,140,557	104,329,790	84,703,814
\$ 29,014	\$ 29,487,031	\$ 29,414,580	\$ 11,206,245	\$ 108,688,325	\$ 103,215,873



# SEDGWICK COUNTY, KANSAS

## Combining Statement of Net Position Internal Service Funds March 31, 2026 (with comparative totals for March 31, 2025)

	Fleet Management	Health/Dental/ Life Insurance Reserve
<b><u>Assets</u></b>		
<b>Current assets:</b>		
Cash, including investments	\$ 11,455,675	\$ 13,115,028
Accounts receivable	1,143	-
Prepays	-	356,000
Inventories, at cost	299,280	-
Total current assets	11,756,098	13,471,028
<b>Noncurrent assets:</b>		
<b>Capital assets:</b>		
Land	40,580	-
Buildings and improvements	8,319,354	-
Machinery and equipment	41,540,109	-
Right-to-use asset-Subscriptions	-	-
Less accumulated depreciation	(40,404,534)	-
Total capital assets (net of accumulated depreciation)	9,495,509	-
<b>Total assets</b>	<b>21,251,607</b>	<b>13,471,028</b>
<b><u>Liabilities</u></b>		
<b>Current liabilities:</b>		
Accounts payable	159,755	1,850
Estimated claims costs payable	-	2,775,000
Subscription liabilities	-	-
Total current liabilities	159,755	2,776,850
<b>Noncurrent liabilities:</b>		
Estimated claims costs payable	-	-
Total Noncurrent liabilities	-	-
<b>Total liabilities</b>	<b>159,755</b>	<b>2,776,850</b>
<b><u>Net position</u></b>		
Investment in capital assets	9,495,509	-
Unrestricted	11,596,343	10,694,178
Total net position	21,091,852	10,694,178
<b>Total liabilities and net position</b>	<b>\$ 21,251,607</b>	<b>\$ 13,471,028</b>



Workers' Compensation Reserve	Risk Management Reserve	Totals	
		2026	2025
\$ 9,177,391	\$ 290,622	\$ 34,038,716	\$ 32,615,052
-	2,177	3,320	3,659
-	-	356,000	304,000
-	-	299,280	299,280
<u>9,177,391</u>	<u>292,799</u>	<u>34,697,316</u>	<u>33,221,991</u>
-	-	40,580	40,580
-	-	8,319,354	8,319,354
-	-	41,540,109	39,459,804
-	160,594	160,594	160,594
-	(148,240)	(40,552,774)	(36,599,354)
-	12,354	9,507,863	11,380,978
<u>9,177,391</u>	<u>305,153</u>	<u>44,205,179</u>	<u>44,602,969</u>
781	119,068	281,454	227,823
971,700	-	3,746,700	3,809,600
-	-	-	49,369
<u>972,481</u>	<u>119,068</u>	<u>4,028,154</u>	<u>4,086,792</u>
696,300	-	696,300	596,100
<u>696,300</u>	<u>-</u>	<u>696,300</u>	<u>596,100</u>
<u>1,668,781</u>	<u>119,068</u>	<u>4,724,454</u>	<u>4,633,523</u>
-	12,354	9,507,863	11,380,978
<u>7,508,610</u>	<u>173,731</u>	<u>29,972,862</u>	<u>28,539,099</u>
<u>7,508,610</u>	<u>186,085</u>	<u>39,480,725</u>	<u>39,920,077</u>
<u>\$ 9,177,391</u>	<u>\$ 305,153</u>	<u>\$ 44,205,179</u>	<u>\$ 44,553,600</u>



# SEDGWICK COUNTY, KANSAS

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

*For the Three Months ended March 31, 2026*

*(with comparative totals for the three months ended March 31, 2025)*

	<b>Fleet Management</b>	<b>Health/Dental/ Life Insurance Reserve</b>
<b>Operating revenues:</b>		
Charges for services	\$ 2,043,172	\$ 9,740,839
Other revenue	26,908	1,242,915
<b>Total operating revenues</b>	<b>2,070,080</b>	<b>10,983,754</b>
<b>Operating expenses:</b>		
Salaries and benefits	287,886	37,520
Contractual services	122,249	400,147
Utilities	2,227	-
Supplies and fuel	593,862	-
Administrative charges	75,467	-
Depreciation	1,217,880	-
Claims expense	-	11,034,770
Other	-	-
<b>Total operating expenses</b>	<b>2,299,571</b>	<b>11,472,437</b>
<b>Operating gain (loss)</b>	<b>(229,491)</b>	<b>(488,683)</b>
<b>Nonoperating revenues:</b>		
Investment income	-	63,831
Gain on sale of assets	236,400	-
<b>Total nonoperating revenues</b>	<b>236,400</b>	<b>63,831</b>
<b>Income gain (loss) before transfers</b>	<b>6,909</b>	<b>(424,852)</b>
<b>Transfers</b>		
Transfers from other funds	-	-
<b>Total Transfers</b>	<b>-</b>	<b>-</b>
<b>Change in net position</b>	<b>6,909</b>	<b>(424,852)</b>
<b>Net position, beginning of year</b>	<b>21,084,943</b>	<b>11,119,030</b>
<b>Net position, end of period</b>	<b>\$ 21,091,852</b>	<b>\$ 10,694,178</b>



Workers' Compensation Reserve	Risk Management Reserve	Totals	
		2026	2025
\$ 305,197	\$ -	\$ 12,089,208	\$ 10,127,527
30,204	62,525	1,362,552	930,314
<u>335,401</u>	<u>62,525</u>	<u>13,451,760</u>	<u>11,057,841</u>
49,552	79,052	454,010	478,207
14,537	639,181	1,176,114	1,116,421
-	120	2,347	22,327
14,123	46,682	654,667	845,864
-	-	75,467	65,795
-	-	1,217,880	1,142,389
325,029	10,457,283	21,817,082	11,897,075
-	-	-	44,776
<u>403,241</u>	<u>11,222,318</u>	<u>25,397,567</u>	<u>15,612,854</u>
<u>(67,840)</u>	<u>(11,159,793)</u>	<u>(11,945,807)</u>	<u>(4,555,013)</u>
54,564	3,622	122,017	-
-	-	236,400	-
<u>54,564</u>	<u>3,622</u>	<u>358,417</u>	<u>-</u>
(13,276)	(11,156,171)	(11,587,390)	(4,555,013)
-	10,300,000	10,300,000	-
-	10,300,000	10,300,000	-
(13,276)	(856,171)	(1,287,390)	(4,555,013)
7,521,886	1,042,256	40,768,115	44,475,087
<u>\$ 7,508,610</u>	<u>\$ 186,085</u>	<u>\$ 39,480,725</u>	<u>\$ 39,920,074</u>



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