# Budgeted Transfers

***Mission**: To allocate resources, protect public assets, and mitigate or eliminate risk by adhering to industry best practices and seeking innovative solutions.*

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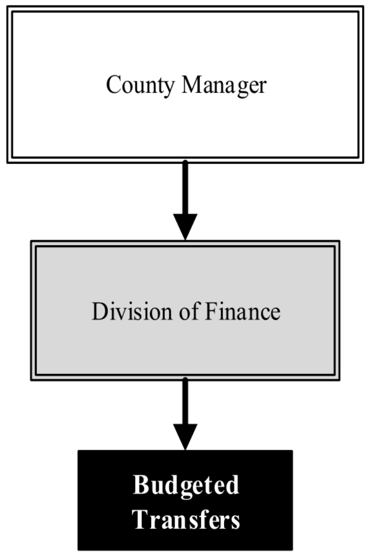
## Overview

Budgeted Transfers represent funding that will either be held in reserve or transferred into other functions. Sedgwick County utilizes these transfers for three purposes. The first is to provide matching funds for grants or other match requirements, like the contractual obligation to match per-ticket facility fees received from INTRUST Bank Arena for reinvestment in the annual Capital Improvement Program (CIP) for the facility. It also includes additional supplemental capital project funding for the Arena Reserve Fund to supplement existing facility fee and operating income.



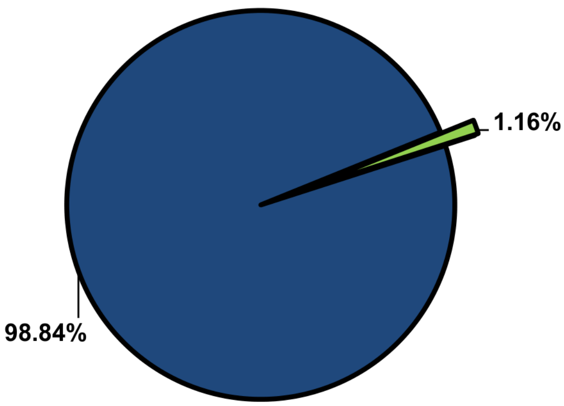

The second purpose is to provide annual funding for the Risk Management Reserve Fund, which is used to centralize and manage the County's general liability risks. The Fund pays for insurance premiums, deductibles, and claims not covered by an insurance policy.

## Significant Budget Adjustments

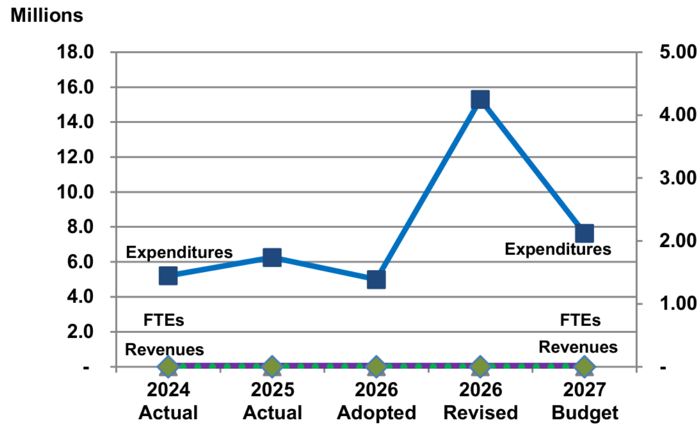
Budgeted Transfers' 2027 Recommended Budget is comprised of $7.7 million in transfers out to support Risk Management operations, a match for INTRUST Bank Arena facility fee revenues, and additional funding to support the long-term INTRUST Bank Arena capital improvement program (CIP).

## Departmental Graphical Summary

**Budgeted Transfers**
Percent of Total County Operating Budget




**Expenditures, Program Revenue & FTEs**
All Operating Funds




## Budget Summary by Category

| Expenditures | 2024 Actual | 2025 Actual | 2026 Adopted | 2026 Revised | 2027 Budget | Amount Chg '26 Rev.-'27 | % Chg '26 Rev.-'27 |
|---|---|---|---|---|---|---|---|
| Personnel | - | - | - | - | - | - | |
| Contractual Services | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | - | - | - | - | - | - | |
| Capital Improvements | - | - | - | - | - | - | |
| Capital Equipment | - | - | - | - | - | - | |
| Interfund Transfers | 5,216,535 | 6,258,090 | 5,000,000 | 15,300,000 | 7,642,100 | (7,657,900) | -50.05% |
| **Total Expenditures** | **5,216,535** | **6,258,090** | **5,000,000** | **15,300,000** | **7,642,100** | **(7,657,900)** | **-50.05%** |
| **Revenues** | | | | | | | |
| Tax Revenues | - | - | - | - | - | - | |
| Licenses and Permits | - | - | - | - | - | - | |
| Intergovernmental | - | - | - | - | - | - | |
| Charges for Services | - | - | - | - | - | - | |
| All Other Revenue | - | - | - | - | - | - | |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | |
| **Full-Time Equivalents (FTEs)** | | | | | | | |
| Property Tax Funded | - | - | - | - | - | - | |
| Non-Property Tax Funded | - | - | - | - | - | - | |
| **Total FTEs** | **-** | **-** | **-** | **-** | **-** | **-** | |

## Budget Summary by Fund

| Fund | 2024 Actual | 2025 Actual | 2026 Adopted | 2026 Revised | 2027 Budget | Amount Chg '26 Rev.-'27 | % Chg '26 Rev.-'27 |
|---|---|---|---|---|---|---|---|
| General Fund | 5,216,535 | 6,258,090 | 5,000,000 | 15,300,000 | 7,642,100 | (7,657,900) | -50.05% |
| **Total Expenditures** | **5,216,535** | **6,258,090** | **5,000,000** | **15,300,000** | **7,642,100** | **(7,657,900)** | **-50.05%** |

## Significant Budget Adjustments from Prior Year Revised Budget

| | Expenditures | Revenues | FTEs |
|---|---|---|---|
| Decrease in Budgeted Transfers due to a one time settlement payment in 2026 | (10,300,000) | | |
| Increase in Budgeted Transfers for INTRUST Bank Arena funding for CIP | 2,000,000 | | |
| Increase in Budgeted Transfers to Risk Management to bring in-line with anticipated actuals | 392,100 | | |
| Increase in Budgeted Transfers for INTRUST Bank Arena facility fee match | 250,000 | | |
| **Total** | (7,657,900) | - | - |

## Budget Summary by Program

| Program | Fund | 2024 Actual | 2025 Actual | 2026 Adopted | 2026 Revised | 2027 Budget | % Chg '26 Rev.-'27 | 26'-27' FTEs |
|---|---|---|---|---|---|---|---|---|
| Budgeted Transfers | 110 | 5,216,535 | 6,258,090 | 5,000,000 | 15,300,000 | 7,642,100 | -50.05% | - |
| **Total** | | **5,216,535** | **6,258,090** | **5,000,000** | **15,300,000** | **7,642,100** | **-50.05%** | **-** |