

2026

QUARTERLY FINANCIAL REPORT



For the Six Months Ending
June 30, 2026

DIVISION OF FINANCE

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SEDGWICKCOUNTY.ORG

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Executive Summary

At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first half of 2026, ending June 30, 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).

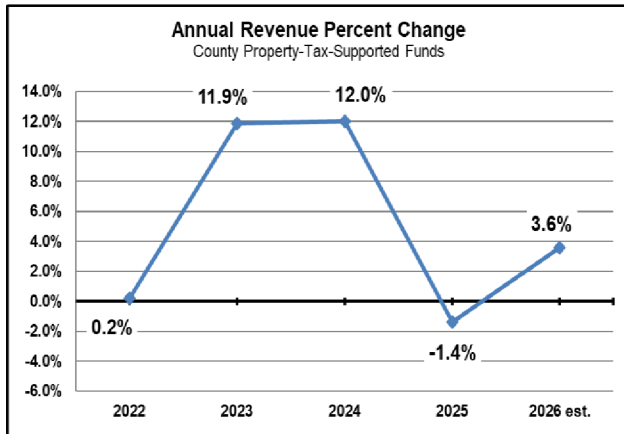
When reporting financial status, the County typically aggregates information into one of several possible groupings: the General Fund, property-tax-supported funds, other operating funds, or all operating funds. The General Fund is the County's primary operating fund and accounts for County services 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 half of 2026 compared to the same timeframe in 2025. An increase in revenues over 2025 was recorded in current property taxes, charges for services, local retail sales and use taxes, uses of money and property, back property taxes, motor vehicle taxes, intergovernmental revenue, reimbursements, and special assessments. Expenditures increased in transfers out, personnel, debt payments, and commodities, which were partially offset by decreases in contractuals, equipment, and capital improvements. These changes are explained within this report.



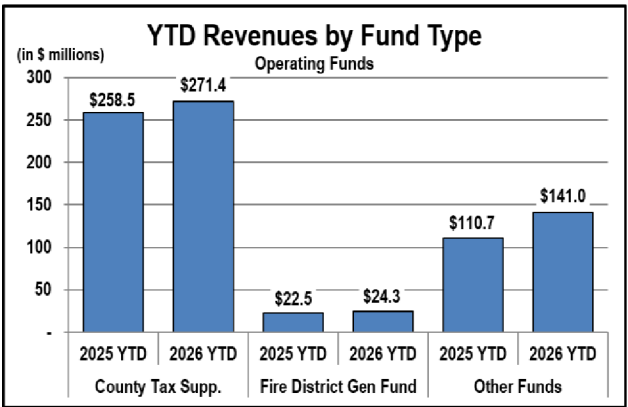
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2025.

- **Revenues totaled \$271.4 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$12.9 million (5.0 percent) compared to the first half of 2025.
- **Expenditures totaled \$173.9 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$12.8 million (7.9 percent) compared to the first half of 2025.
- **For all County property-tax-supported funds (excluding Fire District 1), ending fund balance is anticipated to decrease by \$1.9 million.** The year-end General Fund balance is estimated to decrease by \$5.8 million (5.6 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 half of 2026 increased 11.8 percent (\$46.9 million) compared to the same timeframe in 2025. In County property-tax-supported funds, collections increased \$12.9 million (5.0 percent) compared to the first half of 2025.



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

County property-tax-supported funds increased \$12.9 million (5.0 percent) compared to the first half of 2025. The most significant increases occurred in current property taxes (\$6.7 million), charges for services (\$2.8 million), local retail sales and use taxes (\$1.4 million), uses of money and property (\$1.4 million), back property taxes (\$0.8 million), motor vehicle taxes (\$0.4 million), intergovernmental revenue (\$0.2 million), reimbursements (\$0.1 million), and special assessments (\$0.1 million). The increase in current property taxes is due to an increase in assessed valuation of 8.5 percent (\$6.7 million, or 3.6 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 (\$2.8 million) is due to an increase in insurance fees (\$1.2 million), Medicare fees (\$1.1 million), and Setoff program fees (\$0.1 million) all collected by Emergency Medical Services (EMS). There was an increase recorded in officer fees (\$0.3 million) collected by the Register of Deeds as a result of an increase of 13.8 percent in number and length of documents processed through the first half 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. In addition, there

was an increase recorded in miscellaneous charges for services (\$0.2 million) collected by Central Services for call center services charged quarterly to the Treasurer and 911 application management for Emergency Communications and an increase in Heritage Trust Fund fees (\$0.1 million) due to the timing of revenue received by the Register of Deeds. The increase in charges for services was offset by a decrease in prisoner housing/care (\$0.4 million) due to a decrease in overall inmate population collected by the Sheriff’s Office and a decrease in District Court fees (\$0.1 million).

The increase in local retail sales and use taxes (\$1.4 million) is due to continued, stronger-than-expected economic activity. The increase in uses of money and property (\$1.4 million) is due to an increase in penalties and interest in back taxes (\$0.9 million), an increase in investment income (\$0.4 million), and an increase in interest on current taxes (\$0.1 million) collected by the Division of Finance. The increase in back property taxes (\$0.8 million) is due to a prior year tax reclassification (\$0.7 million) in January 2026 where no reclassification occurred in the same time period in 2025 and an increase in refunding warrants (\$0.1 million) due to fewer payment under protest refunds issued in the first half of 2026 compared to 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 half of 2026 compared to the same period in 2025. The increase in intergovernmental revenue (\$0.2 million) is due primarily to an increase in revenue from the State in special city/county highway gas tax revenues for road improvements within the County.

The increase in reimbursements (\$0.1 million) is primarily due to an increase in miscellaneous reimbursements (\$0.2 million) collected by the Elections Office from the City of Wichita for a special election held on March 3, 2026. The increase in reimbursements was offset by a decrease in administrative reimbursements (\$0.1 million) collected by the Division of Finance through the first half of 2026 compared to the same time period in 2025. The increase in special assessments (\$0.1 million) is due to additional special assessment debt issued by the County in 2025 and subsequent payment of special assessments to the County by the benefit districts to service the debt.



The increase in revenue collections in County property-tax-supported funds was offset by a decrease in miscellaneous revenue (\$1.0 million). The decrease in miscellaneous revenue (\$1.0 million) is primarily due to the sale of the Sheriff's airplane (\$0.5 million) in 2025 and a decrease in miscellaneous revenue (\$0.2 million) collected by the Elections Office for four school bond elections that occurred in the first half of 2025, with no such school bond elections occurring in same time period in 2026. There was also a decrease in refunds from the City of Wichita for flood control (\$0.2 million) and a decrease in refunds (\$0.1 million) from the City of Wichita for the Metropolitan Area Planning Department (MAPD) due to the City of Wichita not spending the full allocation of funds for an interlocal agreement with the County.

Fire District 1 revenue comes primarily from property taxes. Through the first half of 2026, revenue collections increased \$1.8 million (8.3 percent) when compared to the first half of 2025.

All other County operating fund revenue (grants, internal service funds, and non-property-tax special revenue funds) increased \$30.3 million (27.4 percent) through the first half of 2026 compared to the same timeframe in 2025. The most significant increases occurred in intergovernmental revenue in non-property-tax-supported funds (\$14.5 million), other revenue in enterprise and internal service funds (\$10.4 million), charges for services in enterprise and internal service funds (\$3.8 million), miscellaneous revenue in enterprise and internal service funds (\$1.5 million), licenses and permits in enterprise and internal service funds (\$1.3 million), charges for services in non-property-tax-supported funds (\$0.4 million), uses of money and property in enterprise and internal service funds (\$0.3 million), miscellaneous revenue in non-property-tax-supported funds (\$0.2 million), uses of money and property in non-property-tax-supported funds (\$0.1 million), tax revenues in non-property-tax-supported 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 (\$14.5 million) is due to an increase in State revenue (\$30.0 million) primarily from the Kansas Department of Aging and Disabilities (KDADS) collected by the Division of Finance for the State Mental Health Hospital (\$31.1 million), an increase in Kansas Department of

Corrections (KDOC) revenue (\$1.6 million) due to the timing of a grant received from the State, and an increase in Kansas Department of Transportation (KDOT) revenue (\$0.4 million) collected by the Regional Forensic Science Center (RFSC) for grant reimbursements from the purchase of a quadruple time-of-flight (QTOF) mass spectrometer to test for emerging compounds not captured by current methods. The increase in State revenue was offset by a decrease in Kansas Department of Health and Environment (KDHE) revenue (\$2.6 million) collected by Risk Management for environmentally at-risk testing and a decrease in funding from the KDOC juvenile division (\$0.5 million) collected by the Department of Corrections due to a decrease in reimbursements for youth awaiting placement in the Topeka Correctional Facility. There was also an increase in local government revenue (\$0.6 million) for reimbursement from the City of Wichita for the Integrated Care Team (ICT-1). The increase in intergovernmental revenue in non-property-tax-supported funds was offset by a decrease in Federal revenue (\$16.0 million) primarily due to a decrease in Federal-State passthrough miscellaneous revenue collected by Division of Finance for American Rescue Plan Act (ARPA) reimbursement for the State Mental Health Hospital.

The increase in other revenue in enterprise and internal service funds (\$10.4 million) is due to an increase in transfer-in reserve funds (\$10.3 million) to Risk Management for a settlement agreement. There was also an increase in other revenue in transfer-in capital projects (\$0.1 million) to INTRUST Bank Arena for the County facility fee match. The increase in charges for services in enterprise and internal service funds (\$3.8 million) is due to an increase in miscellaneous charges for services (\$2.9 million) for the employer portion of insurance benefits collected by Human Resources caused by an increase in employee insurance costs, an increase in insurance fees (\$0.7 million) collected by Human Resources for employee benefits, and an increase in revenue (\$0.5 million) collected by INTRUST Bank Arena for event facility fees. There was also an increase in vehicle replacement charges (\$0.2 million) collected by Fleet Management through the first half of 2026 compared to the same time period in 2025. The increase in charges for services in enterprise and internal service funds was offset by a decrease in fees (\$0.2 million) collected by Risk Management for workers' compensation premiums and a decrease in plan fees (\$0.1 million)

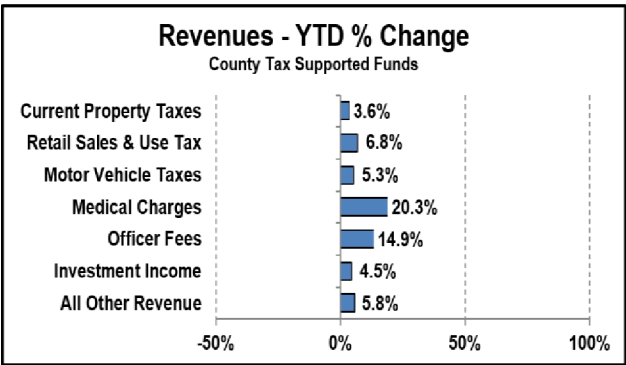
collected by the Metropolitan Area Building and Construction Department (MABCD).

The increase in miscellaneous revenue in enterprise and internal service funds (\$1.5 million) is due to an increase in refunds (\$1.3 million) primarily collected by Human Resources for prescription benefit rebates, an increase in miscellaneous revenue clearing (\$0.2 million) due to INTRUST Bank Arena sponsorship agreements, and an increase in auction proceeds (\$0.1 million) collected by Fleet Management for the sale of County vehicles that have reached end of life. The increase in licenses and permits in enterprise and internal service funds (\$1.3 million) is due to an increase in miscellaneous non-business licenses and permits collected by MABCD through the first half of 2026 compared to the same time period in 2025. The increase in charges for services in non-property-tax-supported funds (\$0.4 million) is due to an increase in COMCARE Prospective Payment System (PPS-1) (\$1.5 million) for Medicaid fees based on the daily rate for services provided that were received through the first half of 2026 compared to the same timeframe in 2025. The increase in charges for services in non-property-tax-supported funds was offset by a decrease in revenue (\$0.7 million) collected by the Division of Finance for a one-time 2025 agreement for testing associated with environmentally at-risk areas, a decrease in Medicaid fees (\$0.2 million) collected by the Department of Aging and Disabilities for client assessment, referral, and evaluation services, and a decrease in insurance fees (\$0.1 million) and quality based payment fees (\$0.1 million) collected by COMCARE for client services.

The increase in uses of money and property in enterprise and internal service funds (\$0.3 million) is due to an increase in investment income. The increase in miscellaneous revenue in non-property-tax-supported funds (\$0.2 million) is due to an increase in donations collected by the Sheriff's Office for the health and wellness center. The increase in uses of money and property in non-property-tax-supported funds (\$0.1 million) is due to increased investment income in the 911 tax fund. The increase in tax revenues in non-property-tax-supported funds (\$0.1 million) is due to increased quarterly distributions in the 911 tax fund from the State of Kansas. 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 other revenue in non-property-tax-supported funds (\$0.3 million) and fines and forfeitures in non-property-tax-supported funds (\$0.1 million). The decrease in other revenue in non-property-tax-supported funds (\$0.3 million) is due to a decrease in transfer in-grant match from the Health Department (\$0.2 million) due to the timing of a grant received and a decrease in the Division of Finance (\$0.1 million) for the County match for a one-time 2025 agreement for testing associated with environmentally at-risk areas. 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 half of 2026 compared to the same time period in 2025.



Key Revenues – Property-Tax-Supported Funds

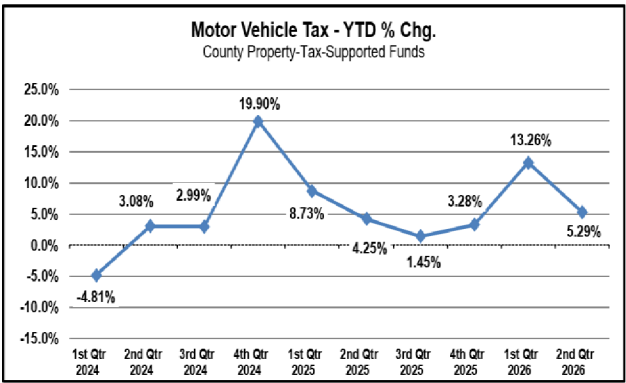
Current property tax collections through the first half of 2026 increased \$6.7 million (3.6 percent) when compared to the same timeframe in 2025, which is primarily due to an increase in assessed valuation of 8.5 percent, though the Commission reduced the mill levy rate by more than 1.1 mills to collect less than the total increase in assessed value.

Retail sales and use tax collections increased \$1.4 million (6.8 percent), compared to the first half of 2025. Collections in the first six months of 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 (5.3 percent), compared to the first half of



2025. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. Through the first half of 2026, collections increased \$2.4 million (20.3 percent) when compared to the same timeframe in 2025. The increase is largely attributable to an increase in insurance fees (\$1.2 million), Medicare fees (\$1.1 million), and Setoff program fees (\$0.1 million) all collected by EMS due to EMS billing catching up on processing delays that occurred in the first half of 2025, with no delays in 2026.

Officer fees increased by \$0.3 million (14.9 percent) compared to the first half 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 half of 2026, investment income increased \$0.4 million (4.5 percent) versus the same timeframe in 2025, as the result of strategic investments.

All other revenue collections increased \$1.0 million (5.8 percent) in the first half of 2026 when compared to the same timeframe in 2025.

Expenditure Highlights:

Total expenditures for all operating funds decreased \$62.9 million (17.8 percent) compared to the first half of 2025. For all County property-tax-supported funds, expenditures increased \$12.8 million (7.9

percent). Increases were recorded in transfers out (\$10.9 million), personnel (\$2.7 million), debt payments (\$0.2 million), and commodities (\$0.1 million), which were partially offset by decreases in contractals (\$0.5 million), equipment (\$0.5 million), and capital improvements (\$43,118).

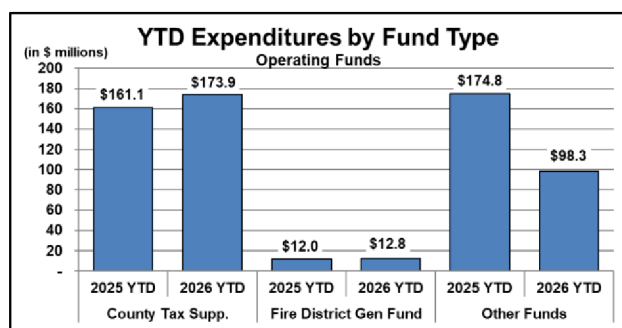
All other County operating funds expenditures (grants, internal service funds, and non-property-tax special revenue funds) decreased \$76.5 million (43.8 percent) compared to the first half of 2025. The most significant decreases occurred in capital improvements in non-property-tax supported funds (\$89.2 million), equipment in non-property-tax supported funds (\$0.5 million) capital improvements in enterprise and internal service funds (\$0.4 million), transfers out in non-property-tax supported funds (\$0.2 million), and contractals in non-property-tax supported funds (\$0.1 million).

The decrease in capital improvements in non-property-tax supported funds (\$89.2 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 equipment in non-property-tax supported funds (\$0.5 million) by the RFSC is primarily due to expenses related to the Overdose Data to Action (OD2A) grant 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 transfers out in non-property-tax supported funds (\$0.2 million) is due to a decrease in transfer out-grant match (\$0.2 million) by the Health Department (\$0.1 million) for Outreach, Prevention and Early Intervention Services (OPEI) grant match in 2025 and nominally by the Sheriff’s Office (\$36,955) for Local Safety and Security Equipment (LSSE) grant match in 2025. The decrease in contractals in non-property-tax supported funds (\$0.1 million) primarily by the Health Department is due to public health information consulting received in 2025.

The decreases were partially offset by increases in contractals in enterprise and internal service funds (\$11.2 million), personnel in non-property-tax supported funds (\$1.3 million), equipment in enterprise and internal service funds (\$0.6 million), commodities in enterprise and internal service funds (\$0.5 million), personnel in enterprise and internal service funds (\$0.1 million), and commodities in



non-property-tax supported funds (\$0.1 million). The increase in contractals in enterprise and internal service funds (\$11.2 million) is primarily due to an increase in settlements (\$10.3 million) by Risk Management due to a one-time settlement in 2026 and in health insurance premiums (\$1.4 million) due to increased health insurance costs. The increase in personnel in non-property-tax supported funds (\$1.3 million) is due to increases in salaries and wages (\$0.8 million) due to pay increases and in health/life insurance premiums (\$0.5 million) due to an increase in health and life insurance costs. The increase in equipment in enterprise and internal service funds (\$0.6 million) by Fleet Management is primarily due to the timing of purchasing requisitions created for vehicles (\$0.7 million), with an offsetting decrease in operating equipment under \$10,000 (\$0.1 million) by Fleet Management due to a decrease in operating equipment purchases. The increase in commodities in enterprise and internal service funds (\$0.5 million) is due to an increase in fuel (\$0.4 million) by Fleet Management due to an increase in fuel costs and repair parts-equipment (\$0.1 million) by Fleet Management due to an increase in repair parts. The increase in personnel in enterprise and internal service funds (\$0.1 million) is primarily due to an increase in salaries and wages (\$0.1 million) due to pay increases. The increase in commodities in non-property-tax supported funds (\$0.1 million) is primarily due to an increase in medical supplies (non-drug) (\$0.1 million) by the Health Department due to an increase in supplies for the OD2A program.

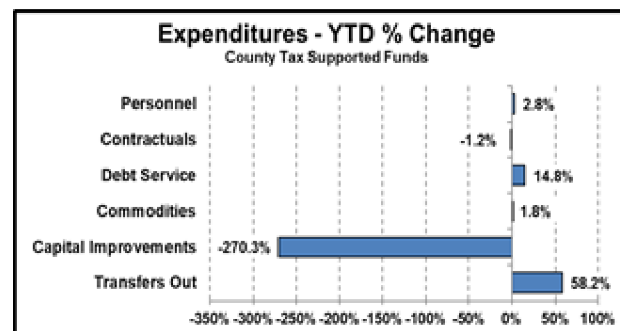


Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds expenditures increased \$12.8 million (7.9 percent) compared to the first half of 2025.

Fire District 1 expenditures increased \$0.8 million (6.5 percent) compared to the first half of 2025.

All other operating funds' expenditures decreased \$76.5 million (43.8 percent) compared to the first half of 2025.



Key Expenditures — Property-Tax-Supported Funds

Personnel expenditures increased \$2.7 million (2.8 percent) compared to the first half of 2025, primarily due to increases in health/life insurance premiums (\$1.4 million) and salaries and wages (\$1.3 million).

	2021	2022	2023	2024	2025	2026
KPERS - Retirement Rates						
	9.87%	9.90%	9.43%	10.26%	10.71%	10.59%
KP&F - Retirement Rates						
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 \$0.5 million (1.2 percent) compared to the first half of 2025. The decrease is primarily due to a decrease in facility lease/rental payments (\$0.7 million), with an offsetting increase in subscription fees (\$0.2 million).

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

Commodities expenditures increased \$0.1 million (1.8 percent) compared to the first half of 2025 primarily due to an increase in chemical purchases (\$0.1 million).

Capital Improvement expenditures decreased a nominal amount, \$43,118 (270.3 percent), compared to the first half of 2025. The decrease is primarily due to a decrease in improvements other than buildings.

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

Transfers to other funds increased \$10.9 million (58.2 percent) compared to the first half of 2025. This is primarily due to increases in transfers out-reserve (\$10.3 million), transfers out-sales tax revenue (\$0.7 million), and transfers out-capital projects (\$0.1 million), with an offsetting decrease in transfers out-grant match (\$0.2 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
Revenues							
Property taxes	\$ 171,967,735	\$ 12,212,185	\$ 19,904,122	\$ 23,275,491	\$ -	\$ -	\$ 227,359,534
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	-	107,899,253	-	113,408,271
Charges for services	38,362,140	-	-	790,958	52,797,721	52,971,092	144,921,910
Fines & forfeitures	57,947	-	53	-	172,007	-	230,007
Miscellaneous	2,721,866	-	12,686	270,332	81,153	4,335,165	7,421,202
Reimbursements	7,691,603	-	29,919	20,953	119,949	242,837	8,105,263
Uses of money & property	21,264,739	-	-	650,000	319,747	934,420	23,168,906
Transfers in & other proceeds	-	2,870,488	-	-	1,988,483	15,455,708	20,314,679
Total	304,534,750	17,020,105	26,986,927	27,274,884	167,493,985	83,397,449	626,708,101
Expenditures							
Personnel	185,812,160	-	7,964,410	20,628,198	66,286,036	6,473,186	287,163,990
Contractual	69,198,599	20,000	18,853,877	1,771,793	36,812,432	74,416,872	201,073,573
Debt Service	-	12,604,624	-	2,234,250	-	-	14,838,874
Commodities	8,663,839	-	155,863	935,752	2,274,591	3,968,981	15,999,027
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	45,771,958	-	555,640	-	1,292,840	50,492	47,670,930
Total	310,319,029	12,624,624	27,529,791	25,849,993	156,301,439	89,566,689	622,191,565
Net change in fund balance	(5,784,279)	4,395,481	(542,864)	1,424,891	11,192,546	(6,169,239)	4,516,535
Actual beginning fund balance	105,113,589	7,994,648	3,161,351	4,125,474	28,216,643	37,603,630	186,215,335
Ending Fund Balance	\$ 99,329,310	\$ 12,390,129	\$ 2,618,487	\$ 5,550,365	\$ 39,409,189	\$ 31,434,391	\$ 190,731,870

Year-End Fund Balance:

General Fund: Expenditures are estimated to exceed revenues by \$5.8 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 \$4.4 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 \$11.2 million by year-end primarily due to an increase in intergovernmental revenue.

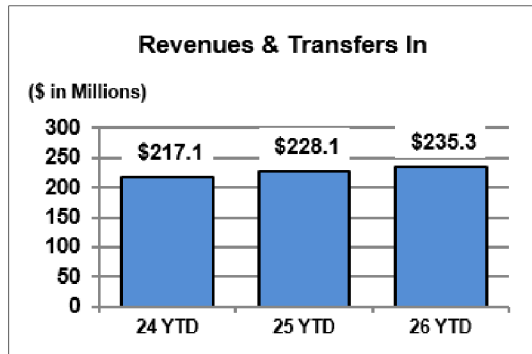
Enterprise and Internal Service Funds: The fund balances within this fund are estimated to decrease by \$6.2 million by year-end. This is primarily due to a projected increase in health insurance premiums due to a stabilized staff, thus causing a decrease in turnover rates.

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General Fund

General Fund

Major Revenues



Total revenues in the General Fund through the first half of 2026 totaled \$235.3 million, an increase of \$7.2 million (3.2 percent) compared to the same timeframe in 2025.

The increase in revenue is largely attributable to an increase in charges for services (\$2.8 million), current property taxes (\$1.6 million), local retail sales and use taxes (\$1.4 million), uses of money and property (\$1.4 million), back property taxes (\$0.7 million), motor vehicle taxes (\$0.3 million), and reimbursements (\$0.1 million). The increase in charges for services (\$2.8 million) is due to an increase in insurance fees (\$1.2 million), Medicare fees (\$1.1 million), and Setoff program fees (\$0.1 million) all collected by Emergency Medical Services (EMS) due to EMS billing catching up on processing delays that occurred in the first half of 2025, with no delays in 2026. There was an increase recorded in officer fees (\$0.3 million) collected by the Register of Deeds as a result of an increase of 13.8 percent in number and length of documents processed through the first half of 2026 compared to the same time period in 2025. There was also an increase in prisoner competency costs reimbursed by the State (\$0.3 million) due to an increase in prisoners awaiting competency hearings. In addition, there was an increase recorded in miscellaneous charges for services (\$0.2 million) collected by Central Services for call center services charged quarterly to the Treasurer and 911 application management for Emergency Communications and an increase in Heritage Trust Fund fees (\$0.1 million) collected by the Register of Deeds as a result of an increase in number and length of documents processed through the first half of 2026 compared to the same time period in 2025. The increase in charges for services was offset by a

decrease in prisoner housing/care (\$0.4 million) due to a decrease in overall inmate population collected by the Sheriff's Office and a decrease in District Court fees (\$0.1 million).

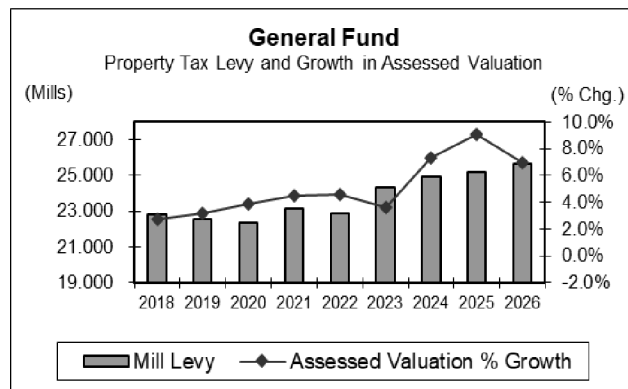
The increase in current property taxes is due to an increase in assessed valuation of 8.5 percent (\$1.6 million, or 1.0 percent) for the current budget year, though the Commission reduced the mill levy rate by more than 1.1 mills to collect less than the total increase in assessed value. The increase in local retail sales and use taxes (\$1.4 million) is due to continued, stronger-than-expected economic activity. The increase in uses of money and property (\$1.4 million) is due to an increase in penalties and interest on back taxes (\$0.9 million), an increase in investment income (\$0.4 million), and an increase in interest on current taxes (\$0.1 million) collected by the Division of Finance.

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 (\$0.3 million) is due to an increase in motor vehicle registrations through the first half of 2026 compared to the same period in 2025. The increase in reimbursements (\$0.1 million) is primarily due to an increase in miscellaneous reimbursements (\$0.2 million) collected by the Elections Office from the City of Wichita for a special election held on March 3, 2026. The increase in reimbursements was offset by a decrease in administrative reimbursements (\$0.1 million) collected by the Division of Finance through the first half of 2026 compared to the same time period in 2025.

The increase in revenue collections in the General Fund were offset by a decrease in miscellaneous revenue (\$1.0 million) and a decrease in intergovernmental revenue (\$0.1 million). The decrease in miscellaneous revenue (\$1.0 million) is primarily due to the sale of the Sheriff's airplane (\$0.5 million) in 2025 and a decrease in miscellaneous revenue (\$0.2 million) collected by the Elections Office for four school bond elections that occurred in the first half of 2025, with no such school bond elections occurring in same time period in 2026. There was also a decrease in refunds from the City of Wichita for flood control (\$0.2 million) and a decrease in refunds (\$0.1 million) from the

City of Wichita for the Metropolitan Area Planning Department (MAPD) due to the City of Wichita not spending the full allocation of funds for an interlocal agreement with the County. The decrease in intergovernmental revenue (\$0.1 million) is primarily due to a decrease in Federal State passthrough revenue collected by the Sedgwick County Parks Department for the Community Fishing Assistance Program (CFAP) to stock Lake Afton, being posted to a grant fund instead of the General Fund.

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



Property taxes (current) are the largest revenue source in the General Fund. Through the first half of 2026, \$164.1 million in current property taxes had been collected, an increase of \$1.6 million (1.0 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 half of 2026 increased \$1.4 million (6.8 percent) compared to the same timeframe in 2025. Collections in all six 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.

Local Retail Sales & Use Tax			
Year-to-Date Comparison			
Month	2025	2026	% Change
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%
April	2,940,032	3,205,087	9.02%
May	3,691,621	3,798,477	2.89%
June	3,324,523	3,532,950	6.27%
Total	20,143,477	21,505,736	6.76%

Motor Vehicle tax collections were \$6.6 million through the first half of 2026, an increase of \$0.3 million (5.1 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 \$0.2 million, a nominal decrease of \$60,541 (20.1 percent) compared to the first half of 2025.

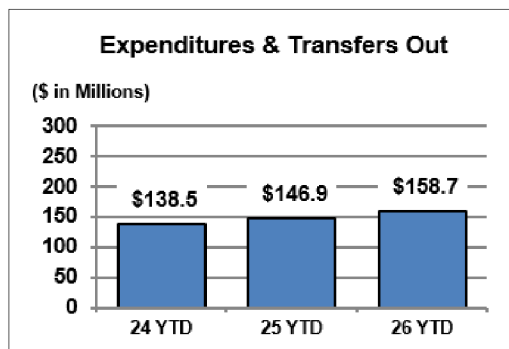
Charges for services revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The \$21.2 million collected through the first half of 2026 was \$2.8 million (15.4 percent) more than in the same timeframe in 2025, mainly due to an increase in insurance fees (\$1.2 million), Medicare fees (\$1.1 million), and Setoff program fees (\$0.1 million) all collected by Emergency Medical Services (EMS). There was an increase recorded in officer fees (\$0.3 million) collected by the Register of Deeds as a result of an increase of 13.8 percent in number and length of documents processed through the first half 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. In addition, there

was an increase recorded in miscellaneous charges for services (\$0.2 million) collected by Central Services for call center services charged quarterly to the Treasurer and 911 application management for Emergency Communications and an increase in Heritage Trust Fund fees (\$0.1 million) due to the timing of revenue received by the Register of Deeds. The increase in charges for services was offset by a decrease in prisoner housing/care (\$0.4 million) due to a decrease in overall inmate population collected by the Sheriff's Office and a decrease in District Court fees (\$0.1 million).

Uses of Money and Property revenue, which includes investment income, increased \$1.4 million (11.3 percent) compared to the first half of 2025 as the result of an increase in penalties and interest on back taxes (\$0.9 million), an increase in investment income (\$0.4 million), and an increase in interest on current taxes (\$0.1 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 half of 2025 and 2026, no revenue was captured in this category.

Major Expenditures



Actual expenditures through the first half of 2026 increased \$11.8 million (8.0 percent) compared to 2025. Expenditures increased in transfers out (\$10.6 million), personnel (\$2.5 million), and commodities (\$0.1 million), which were partially offset by decreases in contractals (\$0.9 million), equipment (\$0.5 million), and nominally in capital improvements (\$43,118).

Personnel costs increased \$2.5 million (2.8 percent) compared to the first half of 2025. The increase is mostly attributable to increases in health and life insurance premiums (\$1.3 million), salaries and

wages (\$1.1 million), and retirement contributions (\$0.1 million), all by departments County-wide.

General Fund Detailed Personnel Expenditures				
Year-to Date Comparison				
Category	2025	2026	% Change	
Salaries and Wages	\$ 60,814,581	\$ 61,955,919	1.88%	
Overtime	2,844,768	3,101,353	9.02%	
Allowances	40,801	39,892	-2.23%	
FICA - OASDI	3,854,315	3,913,380	1.53%	
FICA - HI	901,411	915,224	1.53%	
Health/Dental Ins.	11,150,359	12,438,600	11.55%	
Retirement	8,839,560	8,951,713	1.27%	
Workers' Comp.	857,638	440,668	-48.62%	
Unemployment Tax	57,650	58,487	1.45%	
Vac. Sell as Benefits	116,118	121,911	4.99%	
Donated Leave	506	-	-100.00%	
Wireless Allowance	70,839	72,231	1.96%	
Call Back/On Call	53,585	57,940	8.13%	
Total	\$ 89,602,130	\$ 92,067,508	2.75%	

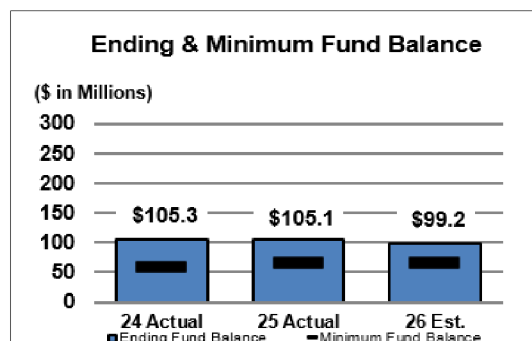
Contractual services expenditures decreased \$0.9 million (2.7 percent) through the first half of 2026 compared to the same timeframe in 2025. The decrease is primarily due to a decrease in grant award (\$1.3 million) mostly to Exploration Place (\$1.0 million) due to the final contractual payout in 2025 due to action taken by the Board of County Commissioners (BOCC), the Crime Prevention Fund (\$0.1 million) due to the timing of a purchasing requisition created for early intervention services in 2025, the Department of Aging and Disabilities (\$0.1 million) due to changes with the Meals on Wheels program, and the Metropolitan Area Planning Department (MAPD) (\$26,101) due to an update to the Comprehensive Plan in 2025. There was an offsetting increase in legal professional services (\$0.4 million) primarily by the County Counselor (\$0.3 million) due to an increase in outside counsel and the 18th Judicial District (\$0.2 million) due to an increase in expenses related to attorney fees, with an offsetting decrease by the District Attorney (\$0.1 million) due to a decrease in expenses related to letter of protection requests and reviews and National Integrated Ballistic Information Network (NIBIN) data services.

Commodity expenditures increased \$0.1 million (2.2 percent) compared to the first half 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 includes a \$10.3 million transfer to fund a settlement agreement paid by the Risk Management Fund, as well as other more typical transfers, including 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 (\$3.9 million), public elevator upgrades (\$0.7 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

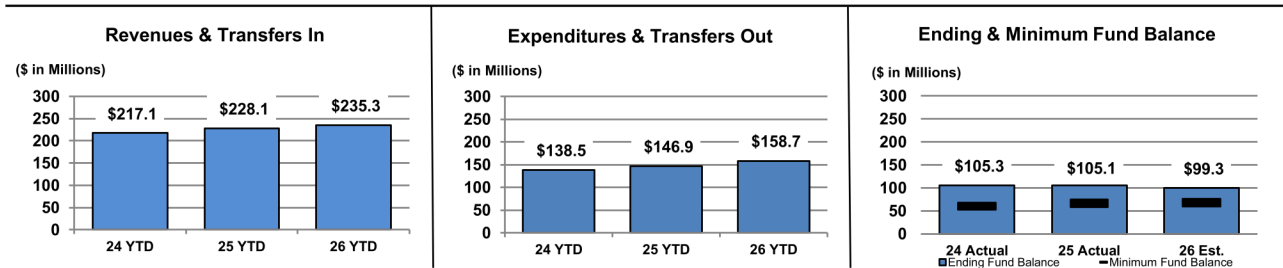


The General Fund 2026 beginning budgetary fund balance of \$105.1 million is estimated to decrease \$5.8 million (5.5 percent) by the end of 2026, primarily due to an increase in transfers to other funds for a one-time settlement payment.

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 half of 2026 increased \$7.2 million versus the same time period in 2025, specifically in charges for services (\$2.8 million), current property taxes (\$1.6 million), local retail sales and use taxes (\$1.4 million), uses of money and property (\$1.4 million), back property taxes (\$0.7 million), motor vehicle taxes (\$0.3 million), and reimbursements (\$0.1 million). The increases revenue were partially offset by a decrease in miscellaneous revenue (\$1.0 million) and intergovernmental revenue (\$0.1 million). Expenditures increased \$11.8 million compared to the same timeframe in 2025, specifically in transfers out (\$10.6 million), personnel (\$2.5 million), and commodities (\$0.1 million). The increases in expenditures were partially offset by a decrease in contractals (\$0.9 million) and equipment (\$0.5 million).



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

For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD		2026 YTD			
	Annual Budgeted Amounts				Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 162,490,802	\$ 168,819,787	\$ 168,819,787	\$ 164,052,055	\$ 169,027,467	\$ 207,680
Back Prop. Taxes & Ref. Warrants	2,151,568	10,925,339	10,925,339	2,878,024	2,940,269	(7,985,070)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	6,309,697	29,968,221	29,968,221	6,628,624	19,587,502	(10,380,718)
Local Retail Sales & Use Taxes	20,143,477	41,176,238	41,176,238	21,505,736	42,155,804	979,566
All Other Taxes	110,557	242,599	242,599	104,307	193,233	(49,365)
Licenses & Permits	20,772	38,915	38,915	13,072	36,353	(2,562)
Intergovernmental	301,591	1,212,576	1,212,576	241,051	495,827	(716,749)
Charges for Services	18,342,207	36,583,449	36,583,449	21,162,778	38,362,140	1,778,691
Fines & Forfeitures	26,890	52,820	52,820	24,996	57,947	5,127
Miscellaneous	2,022,802	2,217,674	2,217,674	1,008,791	2,721,866	504,192
Reimbursements	4,152,960	4,806,744	4,806,744	4,293,578	7,691,603	2,884,859
Uses of Money & Property	12,062,985	13,657,285	13,657,285	13,420,713	21,264,739	7,607,453
Transfers In & Other Proceeds	-	162,390	162,390	-	-	(162,390)
Total Revenues & Transfers In	228,136,307	309,864,036	309,864,036	235,333,727	304,534,750	(5,329,286)
Expenditures & Transfers Out						
Personnel	\$ 89,602,130	\$ 189,629,882	\$ 189,582,070	\$ 92,067,508	\$ 185,812,160	\$ (3,769,910)
Contractuals	33,674,981	105,534,321	95,361,838	32,774,273	69,198,599	(26,163,239)
Debt Service	-	-	-	-	-	-
Commodities	4,822,981	9,352,698	9,547,940	4,927,025	8,663,839	(884,101)
Capital Improvement	15,955	8,039,774	26,031	(27,163)	1,710	(24,321)
Capital Outlay	-	1,647,043	1,315,993	(470,158)	870,763	(445,230)
Transfers Out	18,753,335	27,263,009	45,607,854	29,396,065	45,771,958	164,104
Total Expenditures & Transfers Out	146,869,382	341,466,727	341,466,727	158,667,550	310,319,029	(31,147,698)
Net Change in Fund Balance	81,266,926	(31,602,691)	(31,602,691)	76,666,176	(5,784,279)	(36,476,983)
Actual Beginning Fund Balance	105,311,007	105,113,589	105,113,589	105,113,589	105,113,589	-
Ending Fund Balance	\$ 186,577,933	\$ 73,510,898	\$ 73,510,898	\$ 181,779,765	\$ 99,329,310	\$ (36,476,983)



General Fund

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

For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD	2026 YTD					
		Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative	
Expenditures and Interfund Transfers Out By Department							
General Government							
County Commission							
Personnel	424,525	881,769	881,769	443,861	848,934	(32,835)	
Contractuals	46,648	106,419	106,419	45,834	91,750	(14,669)	
Debt Service	-	-	-	-	-	-	
Commodities	17,193	18,381	18,381	4,572	18,359	(22)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total County Commission	488,365	1,006,569	1,006,569	494,267	959,043	(47,526)	
County Manager							
Personnel	979,968	2,169,671	2,169,671	968,705	1,947,635	(222,036)	
Contractuals	226,595	235,497	235,497	192,299	233,010	(2,487)	
Debt Service	-	-	-	-	-	-	
Commodities	4,552	22,500	22,500	7,272	20,120	(2,380)	
Capital Improvements	-	-	-	-	-	-	
Equipment	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total County Manager	1,211,115	2,427,668	2,427,668	1,168,277	2,200,765	(226,903)	
County Counselor							
Personnel	740,205	1,623,408	1,623,408	757,102	1,501,928	(121,479)	
Contractuals	232,202	350,198	950,198	570,675	940,158	(10,040)	
Debt Service	-	-	-	-	-	-	
Commodities	20,842	26,000	26,000	1,671	26,247	247	
Capital Improvements	-	-	-	-	-	-	
Equipment	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total County Counselor	993,249	1,999,606	2,599,606	1,329,447	2,468,334	(131,272)	
County Clerk							
Personnel	683,945	1,565,614	1,565,614	743,097	1,459,788	(105,826)	
Contractuals	8,895	16,750	14,150	7,365	10,594	(3,556)	
Debt Service	-	-	-	-	-	-	
Commodities	5,168	160,309	162,909	11,637	183,888	20,979	
Capital Improvements	-	-	-	-	-	-	
Equipment	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total County Clerk	698,008	1,742,673	1,742,673	762,099	1,654,270	(88,403)	
Register of Deeds							
Personnel	666,680	1,400,659	1,400,659	692,012	1,367,823	(32,836)	
Contractuals	16,857	17,674	17,674	7,101	18,553	879	
Debt Service	-	-	-	-	-	-	
Commodities	15,034	26,000	25,790	21,630	23,450	(2,340)	
Capital Improvements	-	-	210	210	210	-	
Equipment	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total Register of Deeds	698,571	1,444,333	1,444,333	720,954	1,410,035	(34,298)	
Election Commissioner							
Personnel	752,091	2,034,683	2,034,683	789,303	1,926,161	(108,522)	
Contractuals	478,459	748,168	748,168	501,864	835,322	87,154	
Debt Service	-	-	-	-	-	-	
Commodities	34,363	115,000	115,000	37,535	38,160	(76,840)	
Capital Improvements	-	-	-	-	-	-	
Equipment	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total Election Commissioner	1,264,913	2,897,851	2,897,851	1,328,702	2,799,643	(98,208)	



General Fund

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

For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD	2026 YTD					
		Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative	
General Government (Continued)							
Division of Human Resources							
Personnel	972,482	2,114,540	2,114,540	862,736	1,722,608	(391,932)	
Contractuals	188,450	208,587	261,314	168,917	231,698	(29,616)	
Debt Service	-	-	-	-	-	-	
Commodities	20,960	50,000	31,782	23,277	34,798	3,016	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total Division of Human Resources	1,181,892	2,373,127	2,407,636	1,054,930	1,989,104	(418,532)	
Division of Finance							
Personnel	1,800,064	3,938,524	3,938,524	1,933,072	3,824,515	(114,009)	
Contractuals	728,948	1,070,500	1,119,000	714,509	1,050,479	(68,521)	
Debt Service	-	-	-	-	-	-	
Commodities	7,002	81,100	78,600	15,780	28,454	(50,146)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	3	-	-	-	-	-	
Total Division of Finance	2,536,018	5,090,124	5,136,124	2,663,361	4,903,448	(232,676)	
Budgeted Transfers							
Personnel	-	-	-	-	-	-	
Contractuals	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Commodities	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	318,886	5,000,000	15,300,000	10,588,977	15,474,231	174,231	
Total Budgeted Transfers	318,886	5,000,000	15,300,000	10,588,977	15,474,231	174,231	
Contingency Reserves							
Personnel	-	-	-	-	-	-	
Contractuals	-	45,254,044	31,239,666	-	10,667,196	(20,572,470)	
Debt Service	-	-	-	-	-	-	
Commodities	-	750,000	485,722	-	-	(485,722)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	750,000	750,000	-	-	(750,000)	
Transfers Out	-	-	-	-	-	-	
Total Contingency Reserves	-	46,754,044	32,475,388	-	10,667,196	(21,808,192)	
County Appraiser							
Personnel	2,709,315	5,901,686	5,901,686	2,777,779	5,537,487	(364,199)	
Contractuals	159,287	252,311	252,311	158,563	263,061	10,750	
Debt Service	-	-	-	-	-	-	
Commodities	55,872	84,797	84,797	32,027	70,235	(14,562)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total County Appraiser	2,924,474	6,238,794	6,238,794	2,968,368	5,870,783	(368,011)	
County Treasurer							
Personnel	704,024	1,511,299	1,511,299	725,602	1,425,800	(85,499)	
Contractuals	110,583	56,400	89,650	41,296	133,875	44,225	
Debt Service	-	-	-	-	-	-	
Commodities	10,201	97,004	63,754	3,414	11,100	(52,654)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total County Treasurer	824,808	1,664,703	1,664,703	770,312	1,570,775	(93,928)	

General Fund

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

For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD	2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	
		Adopted	Revised		Fiscal Year Estimates As of June 2026
					Variance with Revised Budget Positive/Negative
General Government (Continued)					
Metropolitan Area Planning Dept.					
Personnel	-	-	-	-	-
Contractuals	444,686	837,170	837,170	418,585	837,170
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	444,686	837,170	837,170	418,585	837,170
Facilities Department					
Personnel	1,488,431	3,764,487	3,764,487	1,576,213	3,146,150
Contractuals	3,980,117	5,524,062	5,486,042	3,888,325	5,758,053
Debt Service	-	-	-	-	-
Commodities	495,935	1,032,512	1,109,012	469,898	586,488
Capital Improvements	280	6,560,952	-	(28,208)	-
Capital Outlay	-	-	-	-	-
Transfers Out	5,247,539	-	6,560,952	6,560,952	6,560,952
Total Facilities Department	11,212,302	16,882,013	16,920,493	12,467,179	16,051,643
Central Services					
Personnel	776,459	1,663,265	1,663,265	815,569	1,610,669
Contractuals	120,260	169,053	169,053	47,317	89,799
Debt Service	-	-	-	-	-
Commodities	714,398	1,131,562	1,131,562	739,954	1,189,921
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Central Services	1,611,116	2,963,880	2,963,880	1,602,840	2,890,389
Division of Information & Technology					
Personnel	4,336,454	9,417,487	9,417,487	4,607,616	9,305,289
Contractuals	4,552,640	9,854,377	12,908,073	4,415,678	9,934,247
Debt Service	-	-	-	-	-
Commodities	453,119	504,516	943,390	683,526	709,487
Capital Improvements	-	-	-	-	-
Capital Outlay	-	897,043	448,216	(470,158)	762,043
Transfers Out	1,354,354	-	-	-	-
Total Division of Info. & Tech.	10,696,566	20,673,423	23,717,167	9,236,662	20,711,066
Public Safety					
Office of the Medical Director					
Personnel	279,540	595,345	595,345	253,986	506,998
Contractuals	13,634	25,540	35,440	21,539	35,826
Debt Service	-	-	-	-	-
Commodities	4,234	18,500	18,500	1,243	4,623
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Office of the Medical Director	297,409	639,385	649,285	276,768	547,447
Emergency Communications					
Personnel	4,626,468	11,653,800	11,653,800	4,902,836	11,569,708
Contractuals	20,161	74,298	74,298	36,461	79,230
Debt Service	-	-	-	-	-
Commodities	9,391	108,550	108,550	22,683	52,143
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	1,344	-	-	-	-
Total Emergency Communications	4,657,364	11,836,648	11,836,648	4,961,981	11,701,082

General Fund

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

For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD	2026 YTD					
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative	
		Adopted	Revised				
Public Safety (Continued)							
Emergency Management							
Personnel	96,092	202,977	202,977	96,722	194,302	(8,676)	
Contractuals	32,452	168,091	168,091	34,262	96,138	(71,953)	
Debt Service	-	-	-	-	-	-	
Commodities	68,655	183,432	183,432	76,718	181,889	(1,543)	
Capital Improvements	-	656,833	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	656,995	162,390	819,223	656,833	826,833	7,610	
Total Emergency Management	854,194	1,373,723	1,373,723	864,534	1,299,162	(74,561)	
Emergency Medical Services							
Personnel	9,804,134	20,239,788	20,239,788	10,326,496	20,661,731	421,944	
Contractuals	1,910,392	3,391,814	3,318,434	2,051,440	3,464,084	145,651	
Debt Service	-	-	-	-	-	-	
Commodities	1,220,485	1,360,656	1,360,656	1,159,427	2,090,307	729,651	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	247,507	-	-	-	-	-	
Total Emergency Medical Services	13,182,519	24,992,258	24,918,877	13,537,363	26,216,123	1,297,246	
Reg. Forensic Science Center							
Personnel	2,383,080	5,166,827	5,166,827	2,479,978	4,947,570	(219,257)	
Contractuals	290,387	587,056	587,056	311,410	667,237	80,181	
Debt Service	-	-	-	-	-	-	
Commodities	159,900	452,688	452,688	162,336	348,570	(104,118)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total Regional Forensic Science Center	2,833,366	6,206,571	6,206,571	2,953,724	5,963,377	(243,194)	
Department of Corrections							
Personnel	5,828,995	12,713,031	12,713,031	6,062,571	11,876,532	(836,499)	
Contractuals	1,370,992	2,543,936	2,543,936	1,590,573	2,418,962	(124,974)	
Debt Service	-	-	-	-	-	-	
Commodities	173,455	476,050	476,050	149,612	473,279	(2,771)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	500,000	500,000	-	500,000	-	
Total Department of Corrections	7,373,441	16,233,017	16,233,017	7,802,756	15,268,773	(964,244)	
Sheriff's Office							
Personnel	32,496,243	64,868,359	64,868,359	33,138,518	67,053,025	2,184,666	
Contractuals	8,113,757	18,193,614	18,127,114	8,136,507	14,685,245	(3,441,869)	
Debt Service	-	-	-	-	-	-	
Commodities	586,445	992,336	941,059	455,078	1,076,450	135,391	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	117,777	-	108,720	(9,057)	
Transfers Out	9,627	15,000	15,000	9,375	17,944	2,944	
Total Sheriff's Office	41,206,071	84,069,309	84,069,309	41,739,478	82,941,384	(1,127,925)	
District Attorney							
Personnel	7,491,232	15,546,797	15,506,797	7,927,425	15,682,325	175,528	
Contractuals	463,282	685,912	931,565	586,730	846,021	(85,544)	
Debt Service	-	-	-	-	-	-	
Commodities	(42,222)	87,750	87,000	23,013	87,557	557	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	162	-	-	-	-	-	
Total District Attorney	7,912,454	16,320,459	16,525,362	8,537,168	16,615,903	90,541	



General Fund

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

For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD	2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	
		Adopted	Revised		
					Fiscal Year Estimates As of June 2026
					Variance with Revised Budget Positive/Negative
Public Safety (Continued)					
District Court					
Personnel	78,107	228,215	228,215	81,343	161,798
Contractuals	3,273,613	5,511,002	5,527,502	3,198,073	7,479,396
Debt Service	-	-	-	-	-
Commodities	134,572	292,350	325,350	199,024	282,173
Capital Improvements	689	81,989	10,000	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	71,989	71,989	71,989
Total District Court	3,486,981	6,113,556	6,163,056	3,550,430	7,995,355
Crime Prevention Fund					
Personnel	-	-	-	-	-
Contractuals	271,660	82,383	82,383	82,375	82,383
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Crime Prevention Fund	271,660	82,383	82,383	82,375	82,383
Public Works					
Budget Transfers - Local Sales Tax					
Personnel	-	-	-	-	-
Contractuals	-	-	-	-	-
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	10,071,739	20,588,119	20,588,119	10,752,868	21,077,902
Total Budget Transfers	10,071,739	20,588,119	20,588,119	10,752,868	21,077,902
Noxious Weeds					
Personnel	205,597	462,156	462,156	234,139	461,527
Contractuals	38,236	88,916	88,916	45,174	81,116
Debt Service	-	-	-	-	-
Commodities	63,994	99,629	99,629	76,674	90,823
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Noxious Weeds	307,827	650,701	650,701	355,987	633,466
Stormwater Management					
Personnel	334,276	688,752	688,752	342,821	677,222
Contractuals	1,650,291	1,902,545	1,902,545	1,692,957	1,856,911
Debt Service	-	-	-	-	-
Commodities	3,330	2,700	2,700	(410)	4,172
Capital Improvements	-	740,000	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	760,000	-	740,000	740,000	740,000
Total Stormwater Management	2,747,897	3,333,997	3,333,997	2,775,368	3,278,305
Environmental Resources					
Personnel	46,382	96,966	96,966	48,290	95,282
Contractuals	42,451	51,331	51,331	32,251	44,246
Debt Service	-	-	-	-	-
Commodities	18	2,331	2,331	1,298	3,388
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Environmental Resources	88,852	150,628	150,628	81,839	142,915



General Fund

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

For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts			Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Public Services						
COMCARE						
Personnel	1,876,818	4,226,049	4,226,049	1,385,983	2,295,737	(1,930,311)
Contractuals	494,723	999,549	999,799	451,625	952,256	(47,543)
Debt Service	-	-	-	-	-	-
Commodities	103,192	212,450	212,200	38,132	200,544	(11,656)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total COMCARE	2,474,733	5,438,048	5,438,048	1,875,741	3,448,537	(1,989,511)
Department of Aging & Disabilities						
Personnel	60,435	137,635	137,636	55,485	103,707	(33,929)
Contractuals	1,294,209	2,347,359	2,347,359	1,304,723	2,340,099	(7,260)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	62,500	62,500	-	62,500	-
Total Department of Aging & Disabilities	1,354,644	2,547,494	2,547,495	1,360,208	2,506,305	(41,189)
Health Department						
Personnel	1,882,214	4,478,932	4,471,120	2,074,695	4,053,338	(417,781)
Contractuals	512,613	656,921	649,747	487,041	648,529	(1,218)
Debt Service	-	-	-	-	-	-
Commodities	369,274	829,613	829,613	403,605	699,591	(130,022)
Capital Improvements	14,986	-	14,986	-	-	(14,986)
Capital Outlay	-	-	-	-	-	-
Transfers Out	85,180	935,000	935,000	-	424,536	(510,464)
Total Health Department	2,864,267	6,900,466	6,900,466	2,965,340	5,825,994	(1,074,471)
Culture & Recreation						
Sedgwick County Parks Dept.						
Personnel	306,212	740,493	740,493	319,941	619,410	(121,084)
Contractuals	163,533	341,181	326,181	161,893	307,617	(18,564)
Debt Service	-	-	-	-	-	-
Commodities	113,514	124,482	139,482	106,401	127,401	(12,081)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Parks Dept.	583,259	1,206,156	1,206,156	588,235	1,054,427	(151,729)
Sedgwick County Zoo						
Personnel	4,624,320	9,289,192	9,289,192	4,490,414	8,928,036	(361,156)
Contractuals	150,000	150,000	150,000	150,000	150,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Zoo	4,774,320	9,439,192	9,439,192	4,640,414	9,078,036	(361,156)
Exploration Place						
Personnel	106,731	219,901	219,901	110,828	215,124	(4,777)
Contractuals	1,010,441	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Exploration Place	1,117,171	219,901	219,901	110,828	215,124	(4,777)

General Fund

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

For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD	2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	
		Adopted	Revised		Fiscal Year Estimates As of June 2026
					Variance with Revised Budget Positive/Negative
Culture and Recreation (Continued)					
Community Programs					
Personnel	-	-	-	-	-
Contractuals	369,827	351,747	351,747	305,018	351,747
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Community Programs	369,827	351,747	351,747	305,018	351,747
Community Development					
Extension Council					
Personnel	-	-	-	-	-
Contractuals	371,467	705,786	705,786	352,893	705,786
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Extension Council	371,467	705,786	705,786	352,893	705,786
Economic Development					
Personnel	40,612	87,576	87,576	42,370	84,003
Contractuals	405,235	1,709,335	1,693,429	450,000	546,012
Debt Service	-	-	-	-	-
Commodities	105	9,500	9,500	-	222
Capital Improvements	-	-	835	835	1,500
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	15,071	15,071	15,071
Total Economic Development	445,953	1,806,411	1,806,411	508,276	646,807
Community Programs					
Personnel	-	-	-	-	-
Contractuals	117,000	264,795	264,795	113,000	264,795
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Community Programs	117,000	264,795	264,795	113,000	264,795
Total Expenditures & Transfers Out	146,869,382	341,466,727	341,466,727	158,667,550	310,319,029
Net Change in Fund Balance	81,266,926	(31,602,691)	(31,602,691)	76,666,176	(5,784,279)
Actual Fund Balance, Beginning of Year	105,311,007	105,113,589	105,113,589	105,113,589	105,113,589
Ending Fund Balance	\$ 186,577,933	\$ 73,510,898	\$ 73,510,898	\$ 181,779,765	\$ 99,329,310
					\$ (36,476,983)

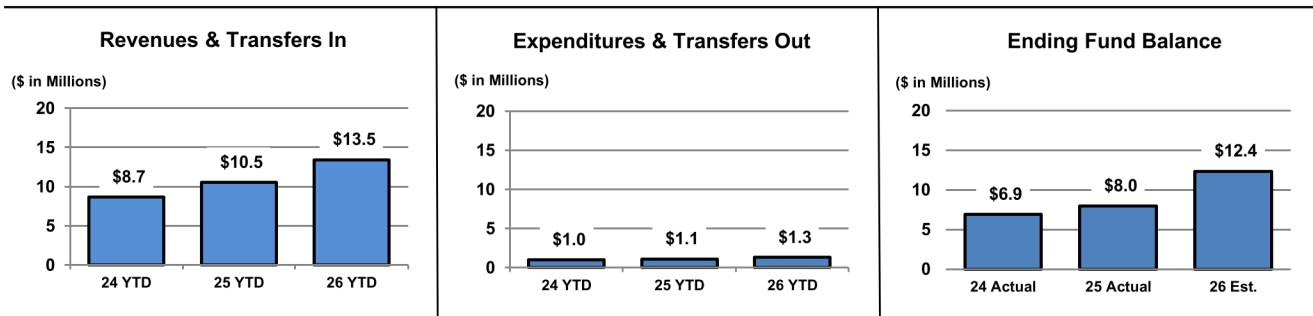


Budgetary Accounts

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.



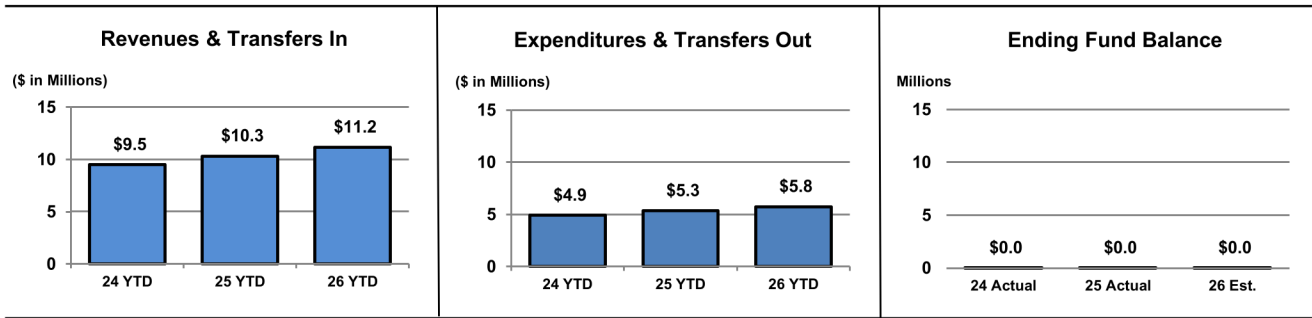
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD		2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 8,949,076	\$ 12,044,815	\$ 12,044,815	\$ 11,683,863	\$ 12,043,210	\$ (1,606)
Back Prop. Taxes & Ref. Warrants	126,918	125,652	125,652	164,161	168,976	43,324
Special Assessment Prop. Taxes	348,213	243,309	243,309	450,623	849,966	606,657
Motor Vehicle Taxes	312,287	1,053,055	1,053,055	356,174	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	798,783	2,455,653	2,455,653	798,783	2,870,488	414,835
Total Revenues & Transfers In	10,535,276	15,922,484	15,922,484	13,453,604	17,020,105	1,097,621
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	153	20,000	20,000	1,100	20,000	-
Debt Service	1,116,448	16,275,590	16,275,590	1,281,414	12,604,624	(3,670,966)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,116,601	16,295,590	16,295,590	1,282,514	12,624,624	(3,670,966)
Net Change in Fund Balance	9,418,675	(373,106)	(373,106)	12,171,090	4,395,481	(2,573,345)
Actual Beginning Fund Balance	6,902,638	7,968,858	7,968,858	7,968,858	7,968,858	-
Ending Fund Balance	\$ 16,321,313	\$ 7,595,752	\$ 7,595,752	\$ 20,139,948	\$ 12,364,339	\$ (2,573,345)

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 university's 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)

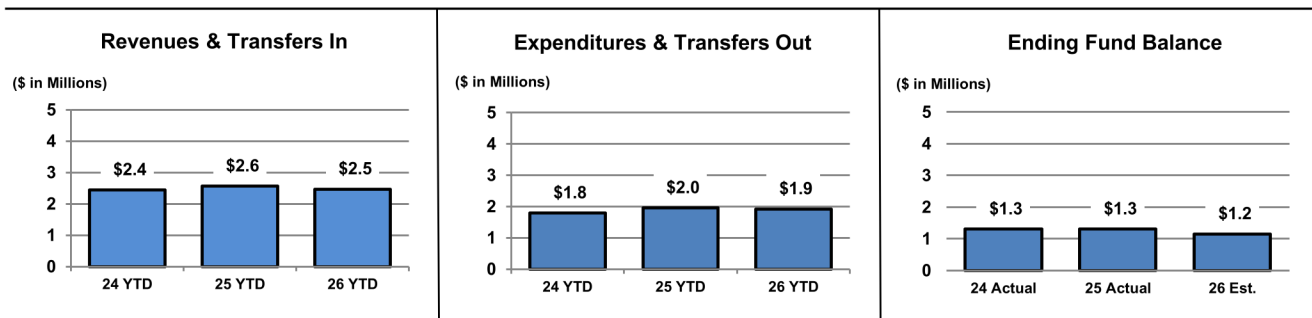
For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD			2026 YTD		
	Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ 9,828,008	\$ 10,925,334	\$ 10,925,334	\$ 10,596,880	\$ 10,919,199	\$ (6,134)
Back Prop. Taxes & Ref. Warrants	133,774	138,077	138,077	173,947	185,552	47,475
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	376,033	1,148,512	1,148,512	399,970	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	-	-	-	-	-	-
Total Revenues & Transfers In	10,337,815	12,560,509	12,560,509	11,170,797	12,290,924	(269,585)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	5,348,167	12,711,922	12,711,922	5,755,001	12,290,924	(420,998)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	5,348,167	12,711,922	12,711,922	5,755,001	12,290,924	(420,998)
Net Change in Fund Balance	4,989,647	(151,413)	(151,413)	5,415,797	-	(690,582)
Actual Beginning Fund Balance	9,500	9,500	9,500	9,500	9,500	-
Ending Fund Balance	\$ 4,999,147	\$ (141,913)	\$ (141,913)	\$ 5,425,297	\$ 9,500	\$ (690,582)

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)

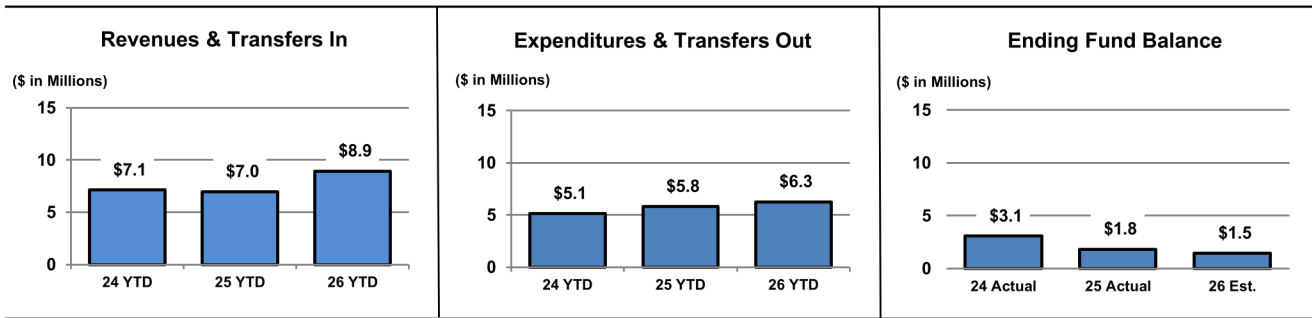
For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD			2026 YTD		
	Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ 2,437,386	\$ 2,403,009	\$ 2,403,009	\$ 2,331,414	\$ 2,401,790	\$ (1,219)
Back Prop. Taxes & Ref. Warrants	35,118	34,219	34,219	44,119	46,017	11,798
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	96,072	283,786	283,786	99,692	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	-	-	-	-	-	-
Total Revenues & Transfers In	2,568,775	2,741,807	2,741,807	2,475,239	2,741,124	(683)
Expenditures & Transfers Out						
Personnel	\$ 413,179	\$ 921,864	\$ 921,864	\$ 393,272	\$ 785,191	\$ (136,674)
Contractuals	1,545,973	1,915,918	1,915,918	1,531,423	1,813,361	(102,557)
Debt Service	-	-	-	-	-	-
Commodities	217	27,357	27,357	2,845	7,364	(19,993)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	298,785	298,785	-	287,735	(11,050)
Total Expenditures & Transfers Out	1,959,370	3,163,924	3,163,924	1,927,540	2,893,650	(270,274)
Net Change in Fund Balance	609,405	(422,117)	(422,117)	547,700	(152,526)	(270,957)
Actual Beginning Fund Balance	1,309,864	1,310,597	1,310,597	1,310,597	1,310,597	-
Ending Fund Balance	\$ 1,919,269	\$ 888,480	\$ 888,480	\$ 1,858,297	\$ 1,158,071	\$ (270,957)

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 increase 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)

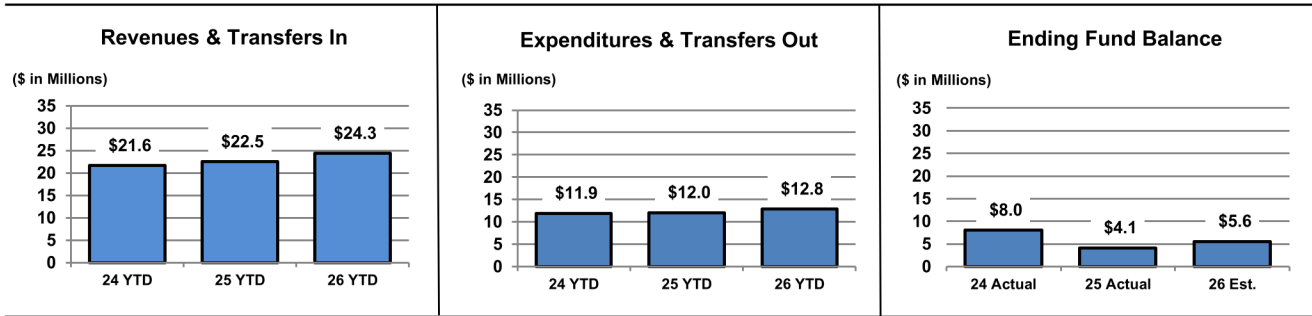
For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD			2026 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 4,337,747	\$ 6,272,362	\$ 6,272,362	\$ 6,081,979	\$ 6,269,674	\$ (2,688)
Back Prop. Taxes & Ref. Warrants	68,352	60,894	60,894	81,316	81,890	20,996
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	184,996	511,830	511,830	179,596	528,512	16,682
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	10,350	14,217	14,217	6,105	19,157	4,940
Intergovernmental	2,338,173	4,984,879	4,984,879	2,562,103	5,013,191	28,312
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	37	53	53
Miscellaneous	2,124	38,100	38,100	9,214	12,433	(25,667)
Reimbursements	27,054	28,688	28,688	27,482	29,919	1,232
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	6,968,797	11,910,970	11,910,970	8,947,831	11,954,830	43,860
Expenditures & Transfers Out						
Personnel	\$ 3,379,515	\$ 7,980,506	\$ 7,980,506	\$ 3,588,199	\$ 7,179,219	\$ (801,287)
Contractuals	2,349,806	4,321,752	4,333,302	2,342,939	4,749,593	416,291
Debt Service	-	-	-	-	-	-
Commodities	85,638	386,495	374,945	65,967	148,502	(226,444)
Capital Improvements	-	267,905	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	267,905	267,905	267,905	-
Total Expenditures & Transfers Out	5,814,959	12,956,658	12,956,658	6,265,010	12,345,219	(611,439)
Net Change in Fund Balance	1,153,838	(1,045,688)	(1,045,688)	2,682,822	(390,388)	(567,580)
Actual Beginning Fund Balance	3,060,670	1,841,201	1,841,201	1,841,201	1,841,201	-
Ending Fund Balance	\$ 4,214,508	\$ 795,513	\$ 795,513	\$ 4,524,023	\$ 1,450,813	\$ (567,580)

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)

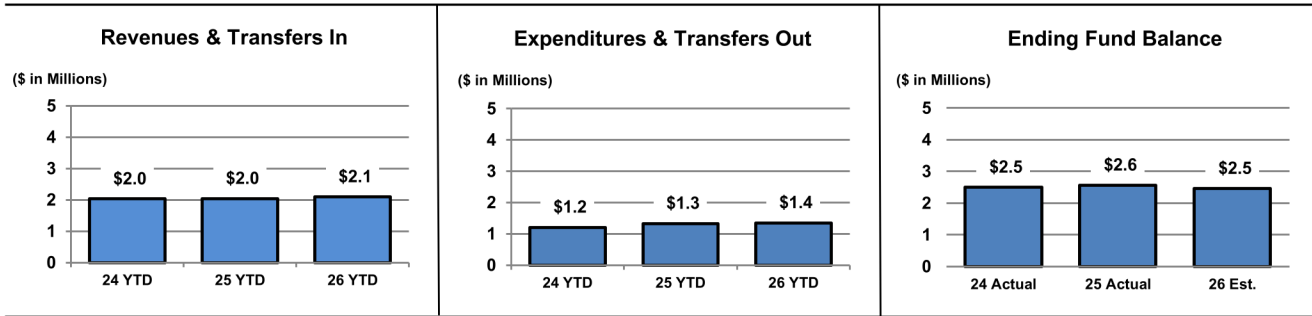
For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD			2026 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 21,357,048	\$ 22,941,362	\$ 22,941,362	\$ 22,695,228	\$ 22,941,082	\$ (280)
Back Prop. Taxes & Ref. Warrants	225,641	263,676	263,676	276,714	334,410	70,733
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	742,454	2,093,115	2,093,115	770,294	2,258,675	165,560
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	5,400	10,019	10,019	6,125	8,475	(1,544)
Intergovernmental	-	-	-	-	-	-
Charges for Services	111,178	817,293	817,293	126,417	790,958	(26,335)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,660	52,372	52,372	261,332	270,332	217,960
Reimbursements	18,571	4,432	4,432	9,633	20,953	16,522
Use of Money & Property	3,640	343,451	343,451	190,771	650,000	306,549
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	22,465,592	26,525,720	26,525,720	24,336,513	27,274,884	749,164
Expenditures & Transfers Out						
Personnel	\$ 10,165,312	\$ 20,426,306	\$ 20,426,306	\$ 10,410,517	\$ 20,628,198	\$ 201,892
Contractuals	833,609	6,957,899	6,957,899	1,008,296	1,771,793	(5,186,106)
Debt Service	463,893	2,516,987	2,516,987	750,249	2,234,250	(282,737)
Commodities	547,241	1,003,658	1,003,658	565,355	935,752	(67,906)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	17,423	280,000	280,000	78,535	280,000	-
Transfers Out	969	-	-	-	-	-
Total Expenditures & Transfers Out	12,028,447	31,184,850	31,184,850	12,812,952	25,849,993	(5,334,857)
Net Change in Fund Balance	10,437,145	(4,659,130)	(4,659,130)	11,523,561	1,424,891	(4,585,693)
Actual Beginning Fund Balance	7,999,604	4,125,474	4,125,474	4,125,474	4,125,474	-
Ending Fund Balance	\$ 18,436,749	\$ (533,656)	\$ (533,656)	\$ 15,649,035	\$ 5,550,365	\$ (4,585,693)

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)

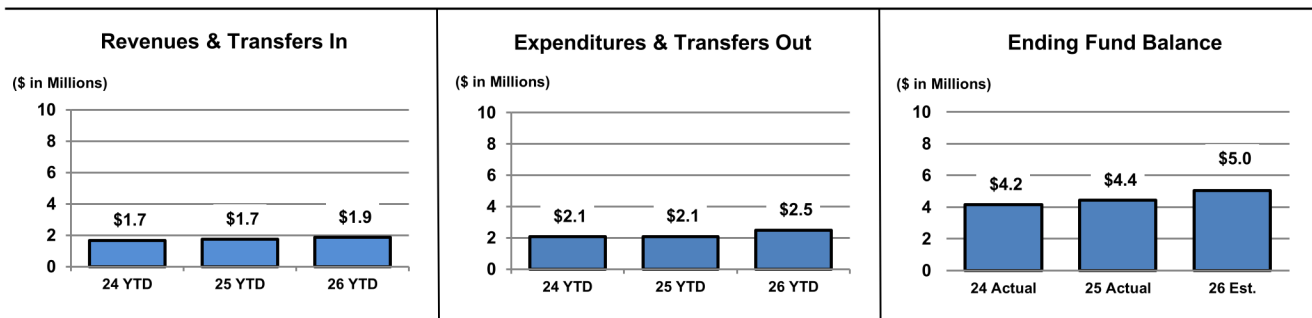
For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD			2026 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	406	57,407	57,407	39,049	58,000	593
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,041,836	2,252,454	2,252,454	2,057,098	2,248,829	(3,625)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	100	100	-	-	(100)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,042,242	2,309,961	2,309,961	2,096,147	2,306,829	(3,132)
Expenditures & Transfers Out						
Personnel	\$ 512,903	\$ 1,095,400	\$ 1,095,400	\$ 541,262	\$ 1,069,248	\$ (26,152)
Contractuals	745,204	1,540,842	1,502,342	738,679	1,086,771	(415,571)
Debt Service	-	-	-	-	-	-
Commodities	74,921	82,434	120,934	72,931	123,918	2,984
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	168,000	168,000	-	132,077	(35,923)
Total Expenditures & Transfers Out	1,333,028	2,886,676	2,886,676	1,352,872	2,412,015	(474,662)
Net Change in Fund Balance	709,214	(576,715)	(576,715)	743,275	(105,186)	(477,794)
Actual Beginning Fund Balance	2,500,511	2,567,489	2,567,489	2,567,489	2,567,489	-
Ending Fund Balance	\$ 3,209,725	\$ 1,990,774	\$ 1,990,774	\$ 3,310,764	\$ 2,462,303	\$ (477,794)

Emergency Communications - 911

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

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



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

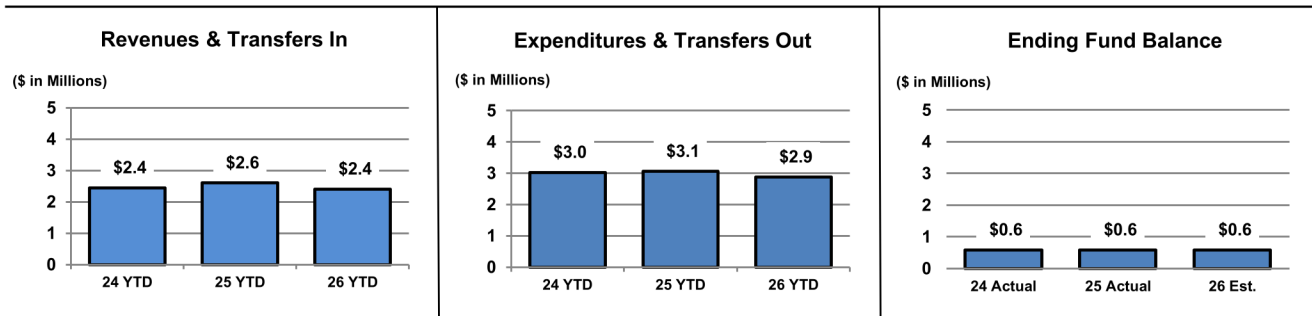
For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD			2026 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	1,744,859	3,841,976	3,841,976	1,799,987	3,852,545	10,569
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	216,962	216,962	54,934	175,241	(41,721)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,744,859	4,058,938	4,058,938	1,854,920	4,027,786	(31,152)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	2,049,645	2,724,400	2,736,400	2,469,386	2,723,425	(12,975)
Debt Service	-	-	-	-	-	-
Commodities	50,530	60,000	48,000	35,161	40,124	(7,876)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	3,311	663,124	663,124	-	663,124	-
Total Expenditures & Transfers Out	2,103,486	3,447,524	3,447,524	2,504,547	3,426,673	(20,851)
Net Change in Fund Balance	(358,626)	611,414	611,414	(649,626)	601,113	(52,003)
Actual Beginning Fund Balance	4,157,005	4,426,427	4,426,427	4,426,427	4,426,427	-
Ending Fund Balance	\$ 3,798,379	\$ 5,037,841	\$ 5,037,841	\$ 3,776,801	\$ 5,027,540	\$ (52,003)

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 income 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)

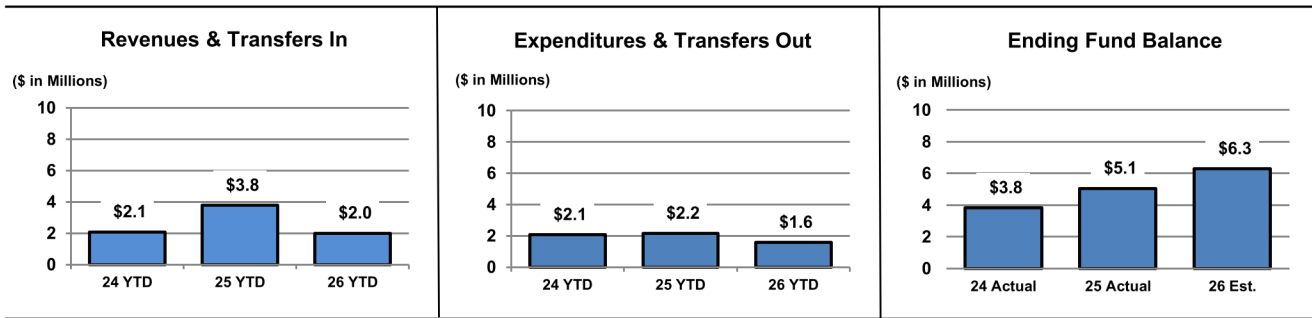
For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD		2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	38,325	36,775	36,775	39,550	39,769	2,994
Charges for Services	2,482,662	5,143,517	5,107,172	2,413,604	4,555,018	(552,155)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	6,719	(23,875)	12,470	(122,758)	22,643	10,173
Reimbursements	-	-	-	-	-	-
Use of Money & Property	73,745	99,570	99,570	74,822	96,316	(3,254)
Transfers In & Other Proceeds	-	563,798	563,798	-	-	(563,798)
Total Revenues & Transfers In	2,601,451	5,819,785	5,819,785	2,405,218	4,713,745	(1,106,040)
Expenditures & Transfers Out						
Personnel	\$ 2,197,286	\$ 5,020,728	\$ 5,020,728	\$ 1,968,925	\$ 3,164,719	\$ (1,856,009)
Contractuals	812,265	1,663,465	1,635,999	832,640	1,442,766	(193,234)
Debt Service	-	-	-	-	-	-
Commodities	44,392	74,500	101,966	74,089	106,260	4,295
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,053,943	6,758,693	6,758,693	2,875,654	4,713,746	(2,044,947)
Net Change in Fund Balance	(452,493)	(938,908)	(938,908)	(470,436)	-	(3,150,987)
Actual Beginning Fund Balance	587,027	587,027	587,027	587,027	587,027	-
Ending Fund Balance	\$ 134,534	\$ (351,881)	\$ (351,881)	\$ 116,591	\$ 587,027	\$ (3,150,987)

SCDDO Grants

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

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



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

For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

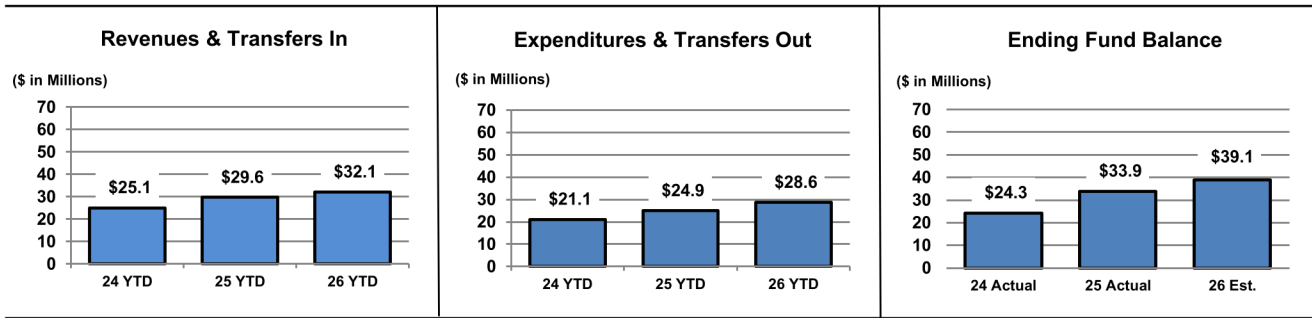
	2025 YTD			2026 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,492,545	3,822,628	3,822,628	1,763,185	4,908,381	1,085,753
Charges for Services	270,300	255,600	255,600	230,160	483,492	227,892
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	(40,150)	(40,150)
Reimbursements	8,540	22,500	22,500	12,177	46,794	24,294
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	3,771,385	4,100,728	4,100,728	2,005,522	5,398,517	1,297,789
Expenditures & Transfers Out						
Personnel	\$ 902,389	\$ 2,174,654	\$ 2,174,654	\$ 980,984	\$ 1,921,922	\$ (252,732)
Contractuals	1,227,446	2,289,298	2,289,298	598,035	2,200,707	(88,591)
Debt Service	-	-	-	-	-	-
Commodities	28,169	42,700	42,700	3,935	41,612	(1,088)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,158,004	4,506,652	4,506,652	1,582,954	4,164,241	(342,411)
Net Change in Fund Balance	1,613,381	(405,924)	(405,924)	422,568	1,234,276	955,379
Actual Beginning Fund Balance	3,830,034	5,061,829	5,061,829	5,061,829	5,061,829	-
Ending Fund Balance	\$ 5,443,415	\$ 4,655,905	\$ 4,655,905	\$ 5,484,397	\$ 6,296,105	\$ 955,379

COMCARE Grants

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

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

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



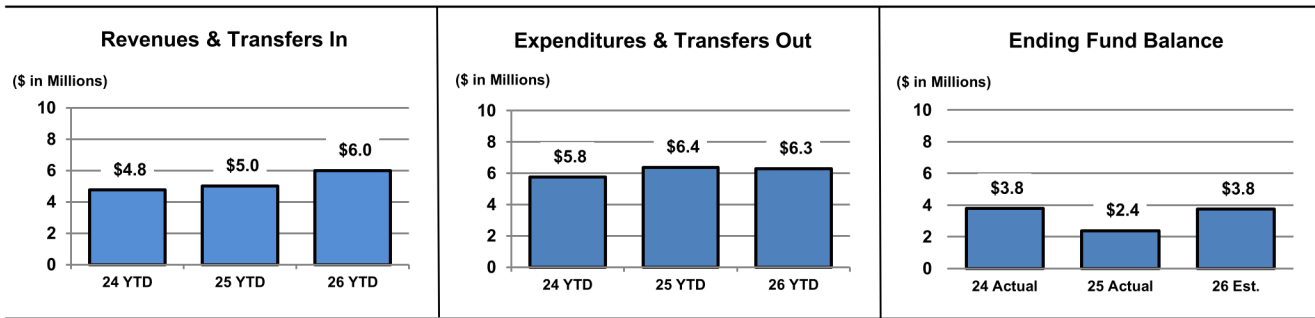
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD		2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	8,807,244	17,954,660	21,164,642	9,875,184	18,121,602	(3,043,040)
Charges for Services	20,804,199	46,285,087	46,285,087	22,184,498	42,297,419	(3,987,668)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	645	8,675	8,675	225	5,502	(3,173)
Reimbursements	12,165	13,800	13,800	4,521	9,973	(3,827)
Use of Money & Property	4,604	5,000	5,000	4,352	12,245	7,245
Transfers In & Other Proceeds	-	88,890	88,890	-	88,890	-
Total Revenues & Transfers In	29,628,857	64,356,112	67,566,094	32,068,779	60,535,631	(7,030,463)
Expenditures & Transfers Out						
Personnel	\$ 18,016,732	\$ 46,499,100	\$ 48,575,428	\$ 19,968,374	\$ 40,082,412	\$ (8,493,015)
Contractuals	6,544,317	18,592,494	19,349,360	8,147,619	14,212,873	(5,136,488)
Debt Service	-	-	-	-	-	-
Commodities	337,008	2,302,345	2,330,795	510,758	669,637	(1,661,158)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	240,000	240,000	-	369,580	129,580
Total Expenditures & Transfers Out	24,898,056	67,633,939	70,495,583	28,626,751	55,334,503	(15,161,080)
Net Change in Fund Balance	4,730,801	(3,277,827)	(2,929,489)	3,442,029	5,201,129	(22,191,544)
Actual Beginning Fund Balance	24,289,130	33,870,115	33,870,115	33,870,115	33,870,115	-
Ending Fund Balance	\$ 29,019,931	\$ 30,592,288	\$ 30,940,626	\$ 37,312,144	\$ 39,071,244	\$ (22,191,544)

Corrections Grants

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



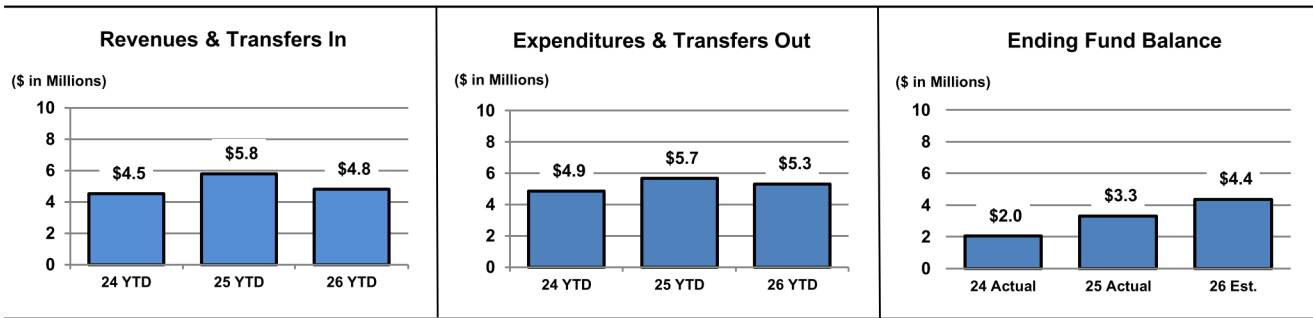
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD		2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	4,770,023	14,277,208	14,327,208	5,774,095	12,949,793	(1,377,415)
Charges for Services	236,634	672,321	672,321	222,759	514,118	(158,203)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	20,314	25,000	25,000	14,185	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	-
Total Revenues & Transfers In	5,026,971	15,486,119	15,536,119	6,011,038	14,001,193	(1,534,926)
Expenditures & Transfers Out						
Personnel	\$ 5,400,681	\$ 12,194,801	\$ 12,194,801	\$ 5,360,608	\$ 10,549,237	\$ (1,645,564)
Contractuals	907,297	2,898,038	2,948,038	788,148	1,931,671	(1,016,367)
Debt Service	-	-	-	-	-	-
Commodities	88,989	251,680	251,680	157,716	174,182	(77,498)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	6,396,967	15,344,519	15,394,519	6,306,472	12,655,090	(2,739,429)
Net Change in Fund Balance	(1,369,997)	141,600	141,600	(295,434)	1,346,103	(4,274,355)
Actual Beginning Fund Balance	3,794,779	2,405,631	2,405,631	2,405,631	2,405,631	-
Ending Fund Balance	\$ 2,424,782	\$ 2,547,231	\$ 2,547,231	\$ 2,110,197	\$ 3,751,734	\$ (4,274,355)

Aging Grants

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



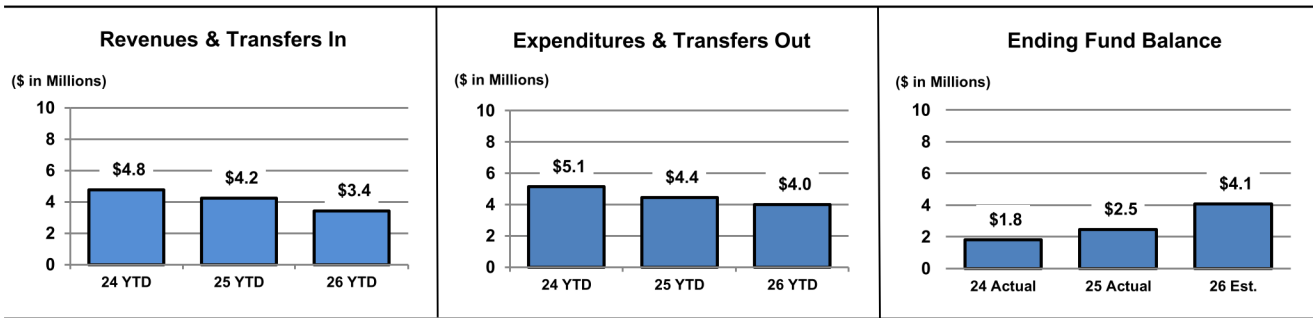
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD		2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	5,222,132	9,540,984	9,740,984	4,387,252	9,090,098	(650,886)
Charges for Services	568,883	635,000	635,000	374,374	654,150	19,150
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	2,562	-	-	41,080	45,192	45,192
Reimbursements	-	-	-	-	768	768
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	361,285	361,285	-	316,924	(44,361)
Total Revenues & Transfers In	5,793,578	10,537,269	10,737,269	4,802,706	10,107,131	(630,137)
Expenditures & Transfers Out						
Personnel	\$ 1,442,493	\$ 2,448,629	\$ 2,456,871	\$ 1,165,272	\$ 2,284,800	\$ (172,071)
Contractuals	4,072,817	7,862,207	8,053,965	4,139,023	6,632,132	(1,421,833)
Debt Service	-	-	-	-	-	-
Commodities	77,929	208,180	208,180	25,095	132,667	(75,513)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	73,390	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	5,666,629	10,519,016	10,719,016	5,329,390	9,049,599	(1,669,417)
Net Change in Fund Balance	126,949	18,253	18,253	(526,684)	1,057,533	(2,299,554)
Actual Beginning Fund Balance	2,041,156	3,325,810	3,325,810	3,325,810	3,325,810	-
Ending Fund Balance	\$ 2,168,105	\$ 3,344,063	\$ 3,344,063	\$ 2,799,126	\$ 4,383,343	\$ (2,299,554)

Health Grants

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



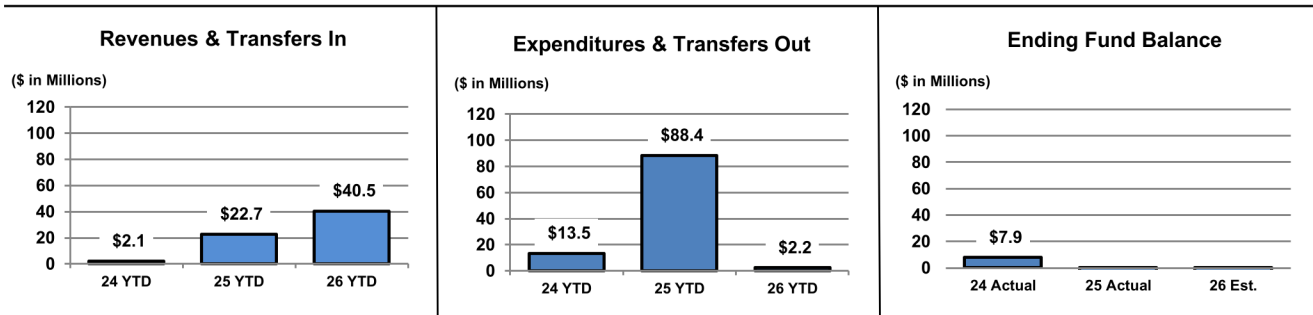
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD		2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,834,667	9,148,725	9,204,725	3,249,790	7,805,250	(1,399,476)
Charges for Services	160,673	325,835	325,835	183,495	345,740	19,905
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	148	152	152
Reimbursements	39,703	23,852	23,852	-	40,100	16,248
Use of Money & Property	-	-	-	3	16	16
Transfers In & Other Proceeds	195,336	894,725	935,000	-	894,725	(40,275)
Total Revenues & Transfers In	4,230,380	10,393,137	10,489,412	3,433,436	9,085,982	(1,403,430)
Expenditures & Transfers Out						
Personnel	\$ 2,942,091	\$ 6,688,547	\$ 6,711,636	\$ 2,670,732	\$ 5,213,263	\$ (1,498,374)
Contractuals	1,036,142	2,194,341	2,218,356	1,072,223	1,729,290	(489,066)
Debt Service	-	-	-	-	-	-
Commodities	357,077	621,000	629,895	261,318	540,237	(89,658)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	110,156	-	-	-	-	-
Total Expenditures & Transfers Out	4,445,467	9,503,888	9,559,888	4,004,273	7,482,789	(2,077,098)
Net Change in Fund Balance	(215,087)	889,249	929,524	(570,838)	1,603,193	(3,480,528)
Actual Beginning Fund Balance	1,800,923	2,470,304	2,470,304	2,470,304	2,470,304	-
Ending Fund Balance	\$ 1,585,836	\$ 3,359,553	\$ 3,399,828	\$ 1,899,466	\$ 4,073,497	\$ (3,480,528)

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.



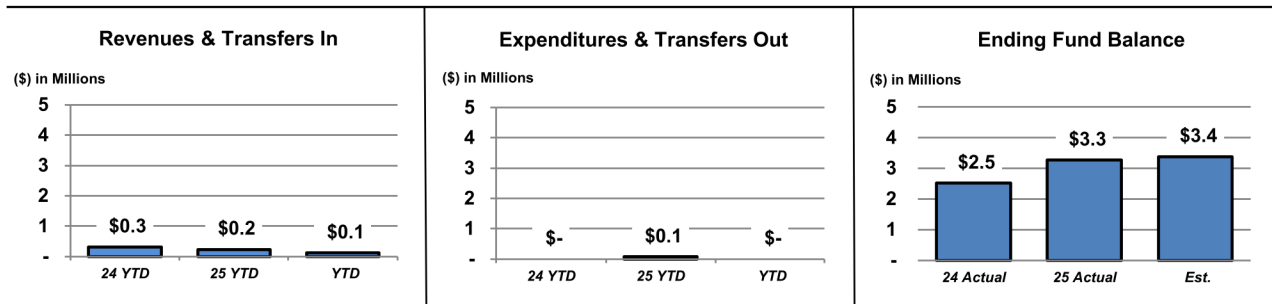
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD			2026 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	22,670,110	-	-	40,499,062	51,767,845	51,767,845
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	22,144	22,144	22,144
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	22,670,110	-	-	40,521,206	51,789,990	51,789,990
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	26,260	-	2,848,144	2,248,643	2,848,144	1
Debt Service	-	-	-	-	-	-
Commodities	380	-	-	-	-	-
Capital Improvements	88,383,951	-	48,941,846	-	48,941,846	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	88,410,592	-	51,789,989	2,248,643	51,789,990	1
Net Change in Fund Balance	(65,740,482)	-	(51,789,989)	38,272,563	-	51,789,991
Actual Beginning Fund Balance	7,855,416	(37,847,526)	(37,847,526)	(37,847,526)	(37,847,526)	-
Ending Fund Balance	\$ (57,885,066)	\$ (37,847,526)	\$ (89,637,515)	\$ 425,037	\$ (37,847,526)	\$ 51,789,991

Municipalities Fight Addiction

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



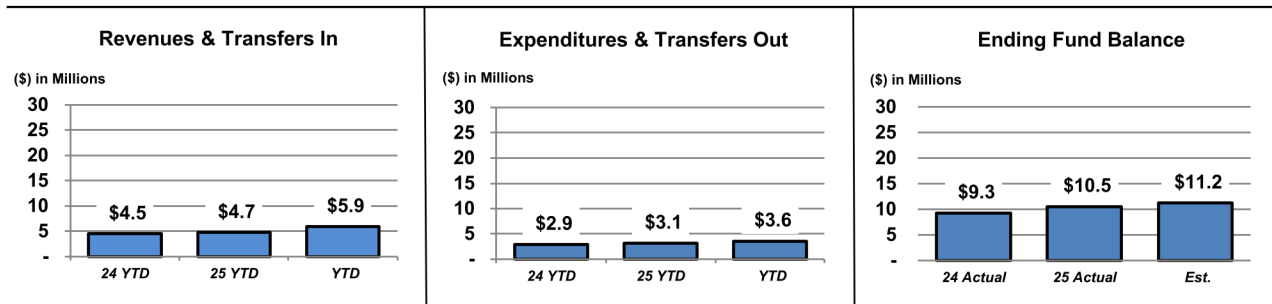
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD		2026 YTD			
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		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	238,893	-	-	114,220	114,220	114,220
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	238,893	-	-	114,220	114,220	114,220
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	66,555	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	66,555	-	-	-	-	-
Net Change in Fund Balance	172,338	-	-	114,220	114,220	114,220
Actual Beginning Fund Balance	2,514,513	3,266,882	3,266,882	3,266,882	3,266,882	-
Ending Fund Balance	\$ 2,686,851	\$ 3,266,882	\$ 3,266,882	\$ 3,381,102	\$ 3,381,102	\$ 114,220

Code Inspection & Enforcement

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



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

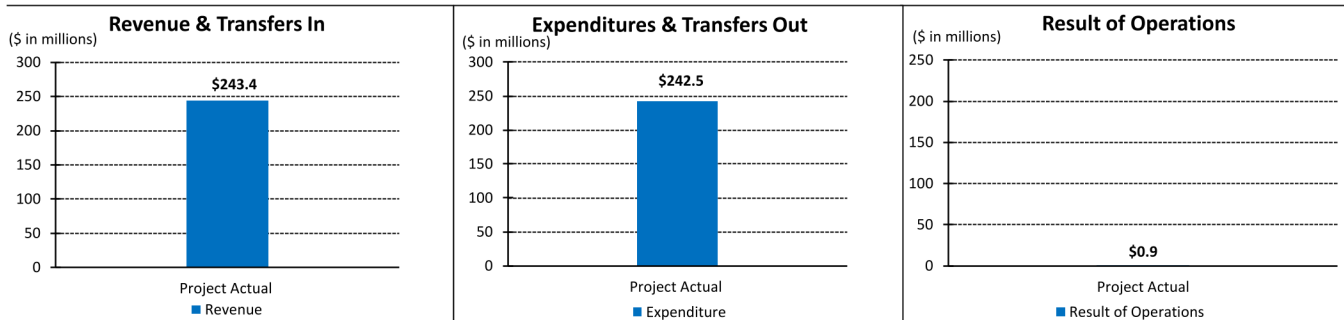
For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

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	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	4,515,929	9,350,825	9,350,825	5,805,233	9,458,226	107,402
Intergovernmental	-	-	-	-	-	-
Charges for Services	195,363	144,297	144,297	80,244	291,647	147,350
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	3,824	101	101	84	7,904	7,802
Reimbursements	-	1,911	1,911	-	-	(1,911)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	4,715,117	9,497,134	9,497,134	5,885,561	9,757,777	260,643
Expenditures & Transfers Out						
Personnel	\$ 2,021,953	\$ 5,016,856	\$ 5,016,856	\$ 2,254,657	\$ 4,539,595	\$ (477,261)
Contractuals	1,066,944	5,144,021	5,144,021	1,270,348	4,415,741	(728,280)
Debt Service	-	-	-	-	-	-
Commodities	37,087	117,700	117,700	28,859	93,047	(24,653)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	50,492	50,492	-	50,492	-
Total Expenditures & Transfers Out	3,125,984	10,329,069	10,329,069	3,553,864	9,098,875	(1,230,194)
Net Change in Fund Balance	1,589,132	(831,935)	(831,935)	2,331,698	658,903	(969,551)
Actual Beginning Fund Balance	9,265,023	10,541,060	10,541,060	10,541,060	10,541,060	-
Ending Fund Balance	\$ 10,854,155	\$ 9,709,125	\$ 9,709,125	\$ 12,872,758	\$ 11,199,963	\$ (969,551)

INTRUST Bank Arena - Subfund

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

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



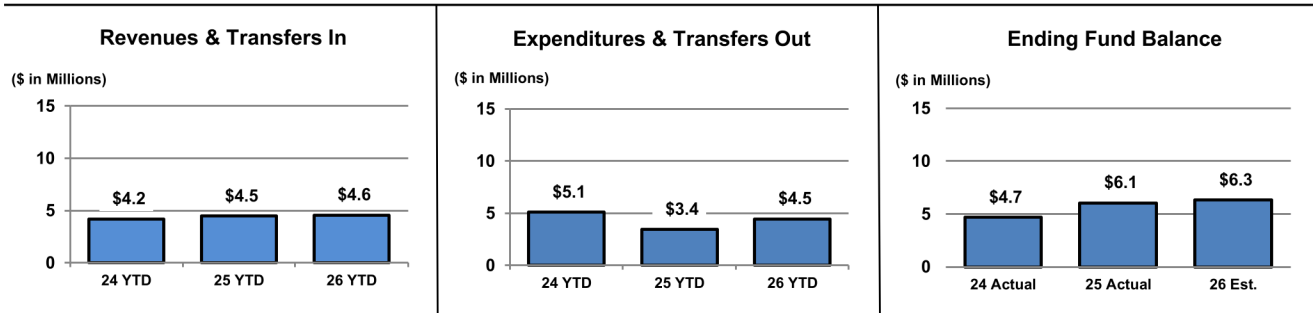
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

	Total Project				
	Budget		FY '05-FY '25 Amounts	FY 2026 Amounts	Total Amounts
	Original	Revised			
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Intergovernmental revenue	\$ -	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
Charges for service	-	-	15,408,135	946,404	\$ 16,354,539
Miscellaneous	-	-	956,758	193,266	\$ 1,150,023
Reimbursements	-	-	2,180,367	-	\$ 2,180,367
Other proceeds	-	-	8,297,184	288,977	\$ 8,586,161
Total revenues & transfers in	184,528,042	205,500,000	243,380,349	1,428,647	244,808,996
Expenditures & transfers out					
Arena A & E Services	11,229,042	13,642,034	13,642,034	-	\$ 13,642,034
Land Acquisition & Demolition	20,000,000	17,000,545	16,993,976	-	\$ 16,993,976
Site Costs	7,460,000	-	-	-	\$ -
Parking	-	5,313,079	5,201,116	-	\$ 5,201,116
Infrastructure	4,000,000	7,097,966	7,097,966	-	\$ 7,097,966
Construction	77,000,000	141,822,940	141,822,940	-	\$ 141,822,940
Contingency	7,700,000	-	-	-	\$ -
Pavilions	9,128,000	6,072,455	6,072,455	-	\$ 6,072,455
Operations Reserve	48,011,000	8,739,817	2,435,391	-	\$ 2,435,391
Project Management & Planning	-	5,232,168	5,232,168	-	\$ 5,232,168
Kansas Pavilions - Construct Restroom/Shower	-	181,032	181,032	-	\$ 181,032
Kansas Pavilions - Paving	-	402,791	402,791	-	\$ 402,791
Arena Operations	-	3,300,933	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	\$ 25,573,182
Total expenditures & transfers out	184,528,042	211,408,448	242,486,823	1,094,125	243,580,948
Ending fund balance			\$ 893,526		\$ 1,228,047

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)

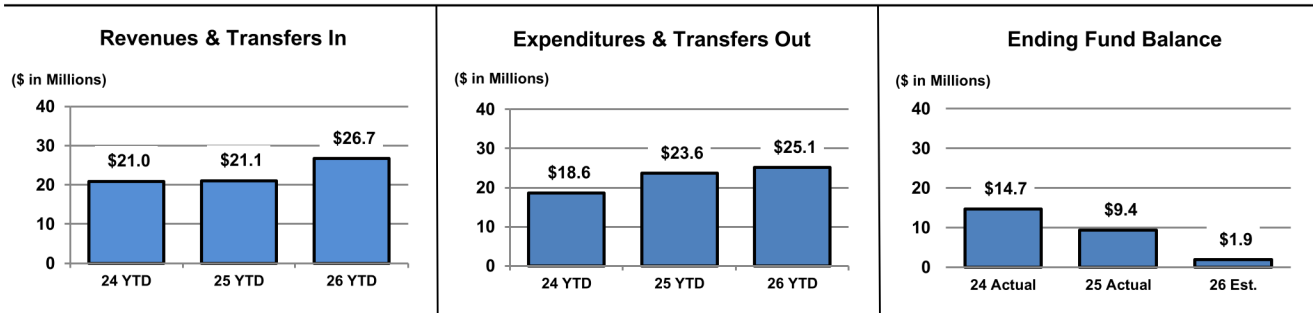
For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD			2026 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	4,306,918	8,825,464	8,825,464	4,389,747	9,723,657	898,193
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	131,542	203,670	203,670	171,181	244,917	41,248
Reimbursements	23,326	47,108	47,108	23,554	47,119	12
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	4,461,786	9,076,241	9,076,241	4,584,482	10,015,693	939,452
Expenditures & Transfers Out						
Personnel	\$ 669,685	\$ 1,360,270	\$ 1,360,270	\$ 659,804	\$ 1,310,324	\$ (49,947)
Contractuals	594,948	1,050,949	1,045,949	532,971	1,157,852	111,903
Debt Service	-	-	-	-	-	-
Commodities	2,331,313	4,044,000	4,049,000	2,870,887	3,719,491	(329,509)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(149,627)	6,094,703	6,094,703	404,242	3,582,157	(2,512,546)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,446,319	12,549,922	12,549,922	4,467,903	9,769,824	(2,780,099)
Net Change in Fund Balance	1,015,466	(3,473,681)	(3,473,681)	116,579	245,870	(1,840,646)
Actual Beginning Fund Balance	4,666,163	6,066,493	6,066,493	6,066,493	6,066,493	-
Ending Fund Balance	\$ 5,681,629	\$ 2,592,812	\$ 2,592,812	\$ 6,183,072	\$ 6,312,363	\$ (1,840,646)

Health/Dental Insurance Fund

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

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



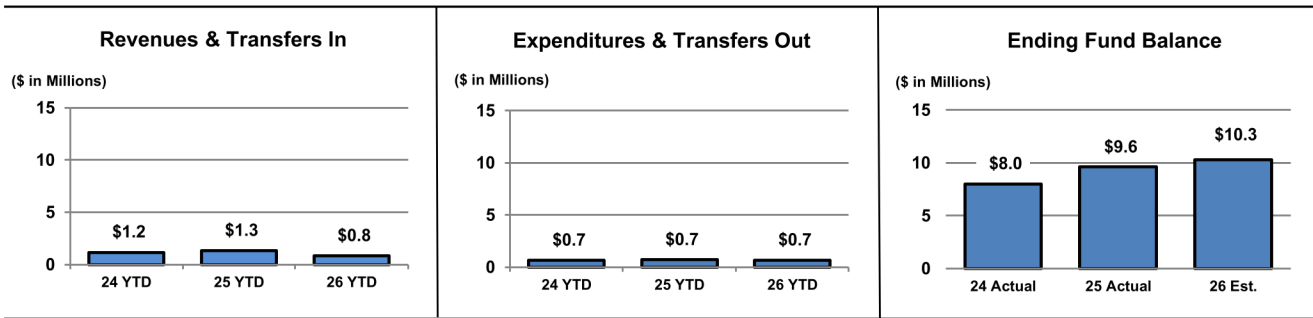
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD			2026 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	19,439,642	46,630,908	46,630,908	23,496,539	40,168,998	(6,461,910)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,675,570	3,704,667	3,704,667	3,017,424	4,020,061	315,393
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	181,320	568,655	568,655
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	21,115,212	50,335,575	50,335,575	26,695,283	44,757,713	(5,577,861)
Expenditures & Transfers Out						
Personnel	\$ 99,843	\$ 178,481	\$ 178,481	\$ 87,244	\$ 168,032	\$ (10,448)
Contractuals	23,541,583	47,217,235	47,217,235	25,032,604	52,080,478	4,863,242
Debt Service	-	-	-	-	-	-
Commodities	-	60,500	60,500	-	19,427	(41,073)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	23,641,426	47,456,216	47,456,216	25,119,848	52,267,936	4,811,721
Net Change in Fund Balance	(2,526,214)	2,879,359	2,879,359	1,575,435	(7,510,223)	(766,141)
Actual Beginning Fund Balance	14,703,990	9,372,895	9,372,895	9,372,895	9,372,895	-
Ending Fund Balance	\$ 12,177,776	\$ 12,252,254	\$ 12,252,254	\$ 10,948,330	\$ 1,862,672	\$ (766,141)

Workers' Compensation

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



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

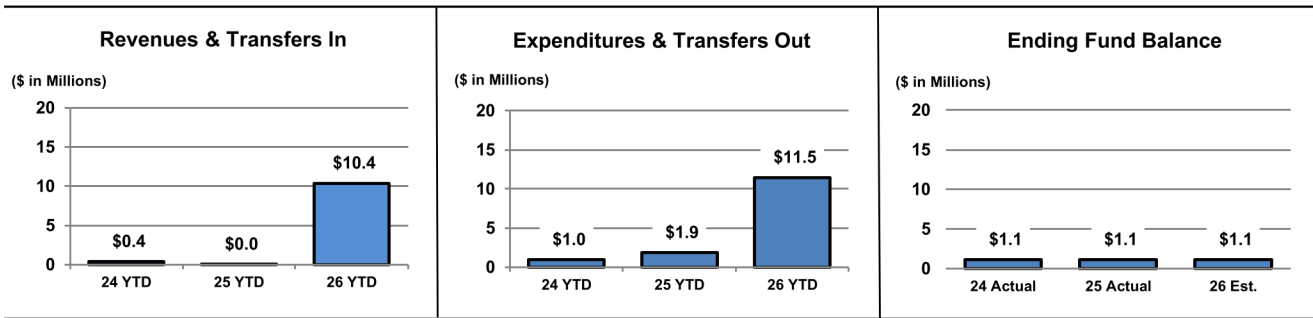
For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD			2026 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,287,291	319,627	319,627	661,279	1,543,743	1,224,116
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	957	8,868	8,868	115	1,914	(6,954)
Reimbursements	59,544	213	213	42,324	98,125	97,912
Use of Money & Property	-	-	-	140,342	359,143	359,143
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,347,792	328,708	328,708	844,060	2,002,925	1,674,217
Expenditures & Transfers Out						
Personnel	\$ 155,947	\$ 318,616	\$ 318,616	\$ 108,067	\$ 114,748	\$ (203,868)
Contractuals	528,306	1,882,030	1,857,030	555,023	1,145,142	(711,888)
Debt Service	-	-	-	-	-	-
Commodities	28,623	-	25,000	20,620	49,871	24,871
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	712,876	2,200,646	2,200,646	683,710	1,309,761	(890,885)
Net Change in Fund Balance	634,916	(1,871,938)	(1,871,938)	160,350	693,164	783,332
Actual Beginning Fund Balance	8,022,104	9,607,082	9,607,082	9,607,082	9,607,082	-
Ending Fund Balance	\$ 8,657,020	\$ 7,735,144	\$ 7,735,144	\$ 9,767,432	\$ 10,300,246	\$ 783,332

Risk Management

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

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



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

For the month ending June 30, 2026, with comparative actuals ending June 30, 2025

	2025 YTD		2026 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2026	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	33,185	128	128	-	60,370	60,242
Reimbursements	1,471	439,529	439,529	69,609	97,593	(341,936)
Use of Money & Property	-	-	-	5,378	6,622	6,622
Transfers In & Other Proceeds	-	4,136,202	4,136,202	10,300,000	15,205,708	11,069,506
Total Revenues & Transfers In	34,656	4,575,860	4,575,860	10,374,987	15,370,293	10,794,433
Expenditures & Transfers Out						
Personnel	\$ 183,443	\$ 387,023	\$ 387,023	\$ 168,061	\$ 340,487	\$ (46,536)
Contractuals	1,666,039	5,086,295	15,356,295	11,297,244	14,942,660	(413,635)
Debt Service	-	-	-	-	-	-
Commodities	4,884	20,435	50,435	3,284	87,146	36,711
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,854,366	5,493,753	15,793,753	11,468,589	15,370,293	(423,460)
Net Change in Fund Balance	(1,819,709)	(917,893)	(11,217,893)	(1,093,602)	-	10,370,973
Actual Beginning Fund Balance	1,122,574	1,122,574	1,122,574	1,122,574	1,122,574	-
Ending Fund Balance	\$ (697,135)	\$ 204,681	\$ (10,095,319)	\$ 28,972	\$ 1,122,574	\$ 10,370,973

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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 \$1.6 million committed and \$0.5 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 \$21.7 million committed and \$5.7 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 \$11.5 million with \$5.9 million committed and \$5.6 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 \$16.8 million with \$11.6 million committed and \$5.2 million available. Significant projects include EMS Post 1 and numerous road and bridge projects.
- **2025:** Budgeted funding for the 2025 CIP totals \$41.2 million with \$8.8 million committed and \$32.4 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 \$182.5 million with \$125.6 million committed and \$56.9 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

Category	Fund Center	Project Title	Project Phase	Funding	Adopted	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2005										
Facility	57011-551	Operations Reserve	Ongoing	Special LST		-972		-972		TBD
				Annual Sum:		-972		-972		
2013										
Facility	17975-234	Update master control adult detention	Completed	Cash	2,022,322	2,806,434	2,806,434			12/31/2017
				Annual Sum:	2,022,322	2,806,434	2,806,434			
2019										
Facility	93001-230	County Administration Building	Design	Cash		43,080,579	12,528,094	30,552,484		12/31/2027
				Annual Sum:		43,080,579	12,528,094	30,552,484		
2020										
Facility	91009-230	Energy Savings	Not Started	Cash		225,486		225,486		TBD
Roads	21014-230	Osage Country Addition Benefit District	Construction	Bond		1,765,000	1,450,463	314,537		TBD
	21471-231	R353 Ridge Rd Shlder from 53rd to 69th N	Completed	LST		115,000	110,550	4,450	2,260	08/29/2025
				Annual Sum:		2,105,486	1,561,013	544,473	2,260	

Funded Open CIP Facility and Infrastructure Projects by Year

Category	Fund Center	Project Title	Project Phase	Funding	Adopted	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2021										
Facility	66001-230	County Elections Building	Completed	Cash		5,884,428	5,736,289	148,139	821,491	12/01/2026
				Annual Sum:		5,884,428	5,736,289	148,139	821,491	
2022										
Facility	31001-230	Community Crisis Center Expansion	Construction	Bond		19,781,666	17,778,156	2,003,510	4,835,209	03/01/2027
	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	553,702	49,572	4,074	11/08/2025
Bridges	21455-231	B508 21st S N btwn 375th & 391st S W	Completed	Bond/LST		413,000	196,735	216,265		07/31/2023
				Annual Sum:		27,374,764	21,684,339	5,690,425	4,839,283	



Funded Open CIP Facility and Infrastructure Projects by Year

Category	Fund Center	Project Title	Project Phase	Funding	Adopted	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2023										
Facility	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	12/31/2026
	91018-230	Public Safety Building Secure Parking	Construction	Cash		528,366	502,800	25,566		10/30/2026
Roads	21017-230	Stonewater Estates BD	Ongoing	Bond		2,640,000	1,286,414	1,353,586		TBD
	21018-230	Rachel Brooke Estates Addition BD	Ongoing	Bond		4,475,000	1,695,100	2,779,900		TBD
	21424-231	R377 Meridian frm Ford-Seward & Main-5th	Completed	LST		228,855	228,855			07/15/2025
	21431-231	K15 Corridor Management Study	Design	LST		50,000		50,000		09/01/2026
	21436-231	R366 Stormwater Station 14 Repairs	Construction	LST		200,000	70,654	129,346		12/01/2026
Bridges	21453-231	B512 Rehab on Zoo at MS Mitchell Floodwa	Completed	LST		730,500	628,620	101,880		08/01/2024
	21456-231	B502 Greenwich btwn 109th & 117th St N	Completed	Bond		815,000	684,110	130,890		04/28/2024
				Annual Sum:		11,506,328	5,878,341	5,627,987	-3,500	



Funded Open CIP Facility and Infrastructure Projects by Year

Category	Fund Center	Project Title	Project Phase	Funding	Adopted	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2024										
Facility	12006-230	EMS Post 1	Design	Cash		1,838,995	251,282	1,587,713	43,295	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	385,091	43,951	5,395	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
Roads	21019-230	R: Bluestem Estates Benefit District	Completed	Bond		1,300,000	829,962	470,038		11/01/2024
	21020-230	R: Brinley Estates Benefit District	Construction	Bond		1,192,000	1,044,305	147,695	40,207	09/30/2026
	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
Bridges	21422-231	B547: 375th W over S Fork Ninnescah	Completed	LST		339,254	339,245	9		06/15/2025
	21425-231	B528 Bridge on 21st N btwn 119th & 135th	Design	LST		150,000		150,000		01/01/2030
	21454-231	B509 215th S W btwn 31st S & MacArthur	Completed	Bond		454,352	454,352			04/15/2025
	21457-231	B498 143rd E btwn Pawnee & 31st S	Completed	Bond		549,749	549,749			05/01/2025
				Annual Sum:		16,781,218	11,584,715	5,196,503	847,384	



Funded Open CIP Facility and Infrastructure Projects by Year

Category	Fund Center	Project Title	Project Phase	Funding	Adopted	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2025										
Facility	12007-230	EMS Access Control	Completed	Cash		247,507	149,163	98,344	830	12/30/2025
	33008-230	Juvenile Services Community-Based Bldg.	Design	Bond		22,120,249	828,106	21,292,143	318,606	12/31/2027
	90001-230	HCH Datacenter Equipment Refresh	Construction	Cash		3,176,481	1,211,201	1,965,280		12/31/2027
	91022-230	Annex Boiler/Water Heater/Storage Tank	Completed	Cash		200,416	157,464	42,952	55,721	06/30/2026
	91024-230	ADF Kitchen Restoration	Design	Bond		1,132,480		1,132,480		12/30/2027
	91025-230	Juv. Courthouse/JDF Security Sys. Upgrad	Completed	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	71,694	12/31/2026
Roads	21023-230	R: Barnhart Estates Benefit District	Construction	Bond		1,500,000	1,033,900	466,100	28,360	10/01/2026
	21024-230	R: Meadowlake Beach BD Ph 1	Construction	Bond		1,294,000	1,097,687	196,313		11/20/2026
	21025-230	R: Meadowlake Beach BD Ph 2	Design	Bond		722,000		722,000		TBD
	21026-230	R: Meadowlake Beach BD Ph Entrance Paving	Construction	Bond		390,000	294,257	95,743		11/20/2026
	21405-231	R384: Oliver Hawk Signal, 31st S & MacAr	Construction	LST		225,000	181,824	43,177		09/01/2026
	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	291,183	2,508,817	5,960	09/01/2027



Funded Open CIP Facility and Infrastructure Projects by Year

Category	Fund Center	Project Title	Project Phase	Funding	Adopted	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
	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	9,787	TBD
Bridges	21409-231	B533 Seneca btwn 63rd & 71st South	Design	LST		90,000	90,000		43,000	12/31/2027
	21438-231	B532: 391st St W over S Fork Ninnescah	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	502,267	06/01/2026
	21451-231	B515 151st W btwn 101st & 109th N	Design	Bond		1,140,000	70,277	1,069,723	3,277	12/31/2026
	21452-231	B514 87th S btwn Seneca & Broadway	Completed	Bond		1,600,000	1,077,390	522,610	728,301	06/01/2026
				Annual Sum:	500,000	41,238,359	8,808,923	32,429,436	1,943,606	
2026										
Facility	13001-230	Outdoor Warning Device 2017	Ongoing	Cash	110,000	2,963,416	2,941,543	21,873		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

Funded Open CIP Facility and Infrastructure Projects by Year

Category	Fund Center	Project Title	Project Phase	Funding	Adopted	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
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	1,060,233	642,524	316,536	12/30/2026
	91020-230	Main Courthouse Annex Remodel	Construction	Cash		2,966,467	2,322,728	643,739	352,813	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	19,280	234,068		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
	91031-230	Central Ave. Storm Sewer Repair	Not Assigned	Cash		95,259	13,063	82,196		
Drainage	23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	500,000	6,477,874	4,419,501	2,058,373	651,279	TBD
Roads	21027-230	R: Riverbend Acres Benefit District	Design	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	Not Started	LST		175,000		175,000		06/01/2031
	21402-231	R385 Spirit Traffic Signal Improvement	Construction	LST		690,000	412,671	277,329		06/01/2027

Funded Open CIP Facility and Infrastructure Projects by Year

Category	Fund Center	Project Title	Project Phase	Funding	Adopted	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2026										
	21403-231	R378 Pawnee btwn 151st & 183rd W	Design	LST		300,000	297,500	2,500	41,650	12/01/2031
	21404-231	R372 21st N & 167th W Roundabout	Design	LST		140,000	140,000		14,000	12/01/2028
	21416-231	R382 63rd St South Pathway	Design	LST		425,000	275,000	150,000	92,264	12/31/2027
	21417-231	R381 MacArthur from 215 W to K-42	Design	LST		460,000	112,703	347,297	112,703	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	12,600	12/31/2028
	21423-231	R379 Drainage at Meridian & 93rd St N VC	Completed	LST		1,157,429		1,157,429		07/01/2025
	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 from Pike to 183rd W	Design	LST		1,334,068	150,570	1,183,498	6,670	12/31/2027
	21447-231	R350 County Rds Gravel / Cold Mix Replace	Ongoing	LST		1,750,000		1,750,000		TBD
	21460-231	R356 151st N from 53rd N to K-96	Design	LST		5,850,000	233,150	5,616,850	11,550	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	5,072,029	377,971	274,148	TBD
	21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	19,916,667	107,385,967	95,680,113	11,705,854	2,836,899	TBD



Funded Open CIP Facility and Infrastructure Projects by Year

Category	Fund Center	Project Title	Project Phase	Funding	Adopted	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2026										
	21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	400,000	2,156,277	887,292	1,268,985		TBD
Bridges	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	135,000	15,000		06/01/2029
	21407-231	B542 109th North btwn 279 & 295 West	Construction	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	30,000	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	34,000	04/15/2029
	21412-231	B525 101st North btwn 135th & 151st West	Design	LST		125,000	75,000	50,000	21,750	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	721	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	342,553	657,447	67,656	TBD

Funded Open CIP Facility and Infrastructure Projects by Year

Category	Fund Center	Project Title	Project Phase	Funding	Adopted	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2026										
	21433-231	B511 Bridge-71st S btwn 119th & 135th W	Construction	Bond		879,000	806,291	72,709		05/01/2027
	21443-231	B503 21st S N btwn 391st & 407th St W	Construction	Bond		2,450,000	85,160	2,364,840	4,788	06/01/2027
	21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Ongoing	LST	200,000	500,000	156,079	343,921	8,260	TBD
				Annual Sum:	22,457,635	182,504,981	125,649,987	56,854,994	5,038,935	
				Total All Years	\$24,979,957	\$333,281,605	\$196,238,136	\$137,043,468	\$21,374,446	

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Fund Statements

Fund Statements

Combined Financial Statements

Governmental funds are generally used to account for tax-supported activities. The focus of the County's combined financial statements for governmental funds is to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the reporting period. Although the County maintains over 30 individual governmental funds, information is presented separately on the *Balance Sheet* (pages 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 June 30, 2026 are as follows:

- Fund balances for the governmental funds totaled \$514 million, an increase of \$163 million from June 30, 2025. The following table depicts the financial position at June 30, 2026 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	June 30, 2026 Fund Balance	Change in Fund Balance
General	\$ 189,965,720	\$ 80,216,195
Fed/State Assistance	91,740,341	33,585,391
Public Building Commission	40,691,074	(333,799)
Debt Service	20,160,111	12,171,091
Debt Proceeds	6,535,564	102,318
Other	164,838,846	36,445,283
Totals	\$ 513,931,656	\$ 162,186,479

- Governmental funds revenues were \$398 million for the period ending June 30, 2026, an increase of \$22 million compared to June 30, 2025. Intergovernmental revenue increased \$14 million from June 30, 2025. Property tax revenue increased \$9 million. Charges for services increased \$3 million. Sales tax revenue increased \$1 million from June 30, 2025. Investment revenue decreased \$5 million from June 30, 2025.
- Governmental funds expenditures were \$236 million as of June 30, 2026, an increase of \$8 million from June 30, 2025. General government expenditures increased \$4 million. Public safety expenditures increased \$3 million. Health and Welfare expenditures increased \$3 million. Capital outlay expenditures decreased \$1 million compared to June 30, 2025. Culture and Recreation expenditures decreased \$1 million from June 30, 2025.
- The unrestricted fund balances of the governmental funds totaled \$322 million, which is available for meeting current budget obligations and spending at the government's discretion.
- Fund balance of the Public Building Commission (PBC) Fund totaled \$41 million, which decreased \$0.3 million compared to June 30, 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 \$20 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 \$6.5 million, which is the same as it was in June 30, 2025.
- Net position of the Arena Fund totaled nearly \$119 million at June 30, 2026. Of this amount, \$118 million is invested in capital assets and \$1.0 million represents unrestricted net position.
- Net position of the Code Inspection & Enforcement Fund totaled \$13 million at June 30, 2026. Of this amount \$12.8 million represents unrestricted net position for this fund.
- Net position of the Internal Service Funds totaled \$41 million. Of this amount, \$8.5 million is invested in capital assets and \$32.5 million represents unrestricted net position.

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SEDGWICK COUNTY, KANSAS

Balance Sheet Governmental Funds June 30, 2026

(with comparative totals for June 30, 2025)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Assets:			
Cash, including investments	\$ 183,863,427	\$ 88,631,676	\$ 18,184
Restricted investment	-	180,680	1,299,140
Due from other agencies	-	2,993	-
Accounts receivable	4,886,917	3,863,825	-
Property tax receivable	5,848,954	-	-
Sales tax receivable	3,512,172	-	-
Interest receivable	1,201,042	-	-
Prepaid items	1,738,509	-	-
Notes receivable	-	-	39,373,750
Special assessments receivable:	-	-	-
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	374,380	35,122	-
Total assets	\$ 201,425,401	\$ 92,714,296	\$ 40,691,074
Liabilities:			
Accounts payable	1,787,933	791,630	-
Due to other funds	-	-	-
Due to other entities	101,150	1,646	-
Total liabilities	1,889,083	793,276	-
Deferred Inflows of Resources:			
Deferred property tax revenue	5,848,954	-	-
Unavailable revenue - accounts receivable	3,862,562	180,680	-
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	9,711,516	180,680	-
Fund balances:			
Nonspendable:			
Inventories	\$ 374,380	\$ 35,122	\$ -
Prepaid items	1,738,509	-	-
Restricted:			
General Government	-	27,402,848	-
Debt Service	-	-	18,184
Public Safety	-	2,547,292	-
Public Works	-	-	-
Health and Welfare	-	-	-
Culture and Recreation	-	-	-
Community Development	-	4,029,046	40,672,890
Capital Outlay	-	-	-
Committed:			
Public Safety	-	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	3,784,197	-
Assigned:			
General Government	38,146,340	-	-
Public Safety	-	2,207,327	-
Public Works	-	-	-
Health and Welfare	-	51,723,015	-
Capital Outlay	-	-	-
Unassigned	149,706,491	-	-
Total fund balance	189,965,720	91,740,341	40,691,074
Total liabilities, deferred inflows of resources and fund balances	\$ 201,566,319	\$ 92,714,297	\$ 40,691,074

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2026	2025
\$ 20,160,111	\$ 6,528,787	\$ 163,177,076	\$ 462,379,261	\$ 433,357,401
-	-	-	1,479,820	1,438,967
-	-	-	2,993	1,364,320
-	-	19,195	8,769,937	9,113,044
416,790	-	688,992	6,954,736	5,414,869
-	-	3,512,172	7,024,344	6,637,450
-	6,777	-	1,207,819	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
-	-	-	409,502	597,062
<u>\$ 27,140,995</u>	<u>\$ 6,535,564</u>	<u>\$ 167,397,435</u>	<u>\$ 535,904,765</u>	<u>\$ 503,897,249</u>
-	-	987,626	3,567,189	2,741,801
-	-	779,470	779,470	779,470
-	-	102,500	205,296	143,392
-	-	1,767,096	4,551,955	3,664,663
416,790	-	1,013,671	5,013,775	5,013,775
-	-	-	1,160,181	1,160,181
6,564,094	-	-	6,564,094	3,310,611
6,980,884	-	1,013,671	12,738,050	9,484,567
\$ -	\$ -	\$ -	\$ 409,502	\$ 597,062
-	-	-	1,738,509	1,808,681
-	-	5,196,075	32,598,923	21,767,469
20,160,111	-	25,790	20,204,085	16,385,450
-	-	24,934,234	27,481,526	30,156,732
-	-	6,963,208	6,963,208	6,940,753
-	-	2,541,155	2,541,155	2,895,905
-	-	142,895	142,895	127,079
-	-	5,425,297	50,127,233	50,344,776
-	6,535,564	42,837,790	49,373,354	54,519,580
-	-	-	11,494	11,494
-	-	36,611,587	36,611,587	30,384,146
-	-	-	3,784,197	3,688,135
-	-	-	38,146,340	32,798,654
-	-	-	2,207,327	3,939,474
-	-	1,378,049	1,378,049	719,932
-	-	9,807	51,732,822	41,550,314
-	-	39,552,429	39,552,429	31,458,555
-	-	(779,470)	148,927,021	157,405,812
<u>20,160,111</u>	<u>6,535,564</u>	<u>164,838,846</u>	<u>513,931,656</u>	<u>487,500,003</u>
<u>\$ 27,140,995</u>	<u>\$ 6,535,564</u>	<u>\$ 167,619,613</u>	<u>\$ 531,221,661</u>	<u>\$ 500,649,233</u>

SEDGWICK COUNTY, KANSAS

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

For the Six Months ended June 30, 2026

(with comparative totals for the six months ended June 30, 2025)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Revenues			
Property taxes	\$ 173,558,704	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	11,120,271	-	-
Special assessments		-	-
Other taxes	104,307	735	-
Intergovernmental	183,522	75,793,828	-
Charges for services	20,713,229	23,343,084	365,000
Uses of money and property	9,997,765	17,147	901,789
Fines and forfeits	24,996	150,819	-
Licenses and permits	13,072	-	-
Other	3,344,319	386,423	-
Total revenues	219,060,185	99,692,036	1,266,789
Expenditures			
Current:			
General government	28,006,280	20,593,421	-
Public safety	78,727,447	7,787,705	-
Public works	864,987	-	-
Health and welfare	5,717,772	37,411,392	-
Cultural and recreation	5,461,402	48,240	-
Community Development	624,122	290,333	-
Debt service:			
Principal	-	-	705,000
Interest and fiscal charges	-	-	895,588
Capital outlay	-	-	-
Total expenditures	119,402,010	66,131,091	1,600,588
Excess (deficiency) of revenues over (under) expenditures	99,658,175	33,560,945	(333,799)
Other financing sources (uses)			
Transfers from other funds	-	24,446	-
Transfers to other funds	(19,441,980)	-	-
Proceeds from sale of bonds	-	-	-
Payment to refunded bond	-	-	-
Total other financing sources (uses)	(19,441,980)	24,446	-
Net change in fund balances	80,216,195	33,585,391	(333,799)
Fund balances, beginning of year	109,749,525	58,154,950	41,024,873
Fund balances, end of period	\$ 189,965,720	\$ 91,740,341	\$ 40,691,074

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2026	2025
\$ 12,204,198	\$ -	\$ 43,731,148	\$ 229,494,050	\$ 220,162,976
-	-	1,799,987	1,799,987	1,744,859
-	-	9,522,705	20,642,976	19,606,420
450,623	6,546	294,575	751,744	348,213
-	-	86,913	191,955	200,000
-	-	3,130,545	79,107,895	65,490,118
-	-	5,699,826	50,121,139	47,195,127
-	40,887	525,751	11,483,339	16,800,205
-	-	-	175,815	313,035
-	-	51,279	64,351	36,928
-	-	313,226	4,043,968	3,917,777
12,654,821	47,433	65,155,955	397,877,219	375,815,658
-	114,044	2,898,549	51,612,294	47,335,843
-	-	14,083,555	100,598,707	97,737,603
-	-	6,855,172	7,720,159	8,082,064
-	-	1,444,683	44,573,847	41,925,673
-	-	26,413	5,536,055	6,571,014
-	-	5,755,000	6,669,455	6,572,328
-	-	643,184	1,348,184	1,121,674
1,282,513	-	107,065	2,285,166	2,046,648
-	-	16,100,412	16,100,412	17,333,197
1,282,513	114,044	47,914,033	236,444,279	228,726,044
11,372,308	(66,611)	17,241,922	161,432,940	147,089,614
798,783	-	19,551,316	20,374,545	21,131,088
-	(11,173,588)	(347,955)	(30,963,523)	(21,325,082)
-	11,342,517	-	11,342,517	11,017,643
-	-	-	-	1,347,300
798,783	168,929	19,203,361	753,539	12,170,949
12,171,091	102,318	36,445,283	162,186,479	159,260,563
7,989,020	6,433,246	128,393,563	351,745,177	328,239,440
\$ 20,160,111	\$ 6,535,564	\$ 164,838,846	\$ 513,931,656	\$ 487,500,003

SEDGWICK COUNTY, KANSAS

Statement of Net Position Proprietary Funds June 30, 2026

	Business-type Activities Enterprise Funds			Governmental Activities
	Arena Fund	Code Inspection & Enforcement Fund	Total Enterprise Funds	Internal Service Funds
<u>Assets</u>				
Current assets:				
Cash, including investments	\$ 1,185,545	\$ 12,922,775	\$ 14,108,320	\$ 36,818,225
Accounts receivable	-	132	132	5,342
Prepays	-	-	-	356,000
Inventories, at cost	-	-	-	299,280
Total current assets	1,185,545	12,922,907	14,108,452	37,478,847
Noncurrent assets:				
Capital assets:				
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	41,367,590
Subscription Assets	-	473,142	473,142	160,594
Less accumulated depreciation	(84,744,951)	(423,120)	(85,168,071)	(41,421,295)
Total capital assets (net of accumulated depreciation)	117,744,484	242,957	117,987,441	8,466,823
Total assets	118,930,029	\$ 13,165,864	\$ 132,095,893	45,945,670
<u>Liabilities</u>				
Current liabilities:				
Accounts payable	\$ -	\$ 2,444	\$ 2,444	\$ 456,539
Subscription Liability	-	128,404	128,404	-
Estimated claims costs payable	-	-	-	3,746,700
Total current liabilities	-	130,848	130,848	4,203,239
Noncurrent liabilities:				
Estimated claims costs payable	-	-	-	696,300
Total liabilities	-	130,848	130,848	4,899,539
			-	
<u>Net position</u>				
Investment in capital assets	117,744,484	242,957	117,987,441	8,466,823
Restricted for capital improvements and operations	-	12,922,775	12,922,775	-
Unrestricted	1,185,545	(130,716)	1,054,829	32,579,308
Total net position	118,930,029	13,035,016	131,965,045	41,046,131
Total liabilities and net position	\$ 118,930,029	\$ 13,165,864	\$ 132,095,893	\$ 45,945,670



SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Six Months ended June 30, 2026

	Business-type Activities Enterprise Funds			Governmental Activities
	Arena Fund	Code Inspection & Enforcement Fund	Total Enterprise Funds	Internal Service Funds
Operating revenues:				
Charges for services	\$ 175,000	\$ 5,885,477	\$ 6,060,477	\$ 28,547,565
Other revenue	223,266	84	223,350	3,168,157
Total operating revenues	398,266	5,885,561	6,283,827	31,715,722
Operating expenses:				
Salaries and benefits	-	2,202,576	2,202,576	998,567
Contractual services	315,500	1,209,084	1,524,584	1,902,894
Utilities	-	16,946	16,946	4,383
Supplies and fuel	-	25,892	25,892	1,677,667
Administrative charges	-	-	-	150,935
Depreciation expense	3,065,611	7,938	3,073,549	2,298,103
Claims expense	-	-	-	35,262,381
Total operating expenses	3,381,111	3,462,436	6,843,547	42,294,930
Operating income (loss)	(2,982,845)	2,423,125	(559,720)	(10,579,208)
Nonoperating revenues:				
Investment income	-	-	-	327,040
Gain (loss) on sale of assets	-	-	-	156,050
Total nonoperating revenues	-	-	-	535,728
Income gain (loss) before transfers	(2,982,845)	2,423,125	(559,720)	(10,043,480)
Transfers:				
Transfers from other funds	288,977	-	288,977	10,300,000
Total Transfers	288,977	-	288,977	10,300,000
Change in net position	(2,693,868)	2,423,125	(270,743)	256,520
Net position, beginning of year	121,623,897	10,611,891	132,235,788	40,789,611
Net position, end of period	\$ 118,930,029	\$ 13,035,016	\$ 131,965,045	\$ 41,046,131

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Governmental Funds

June 30, 2026

(with comparative totals for June 30, 2025)

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals	
				2026	2025
Assets:					
Cash, including investments	\$ 46,992,237	\$ 25,790	\$ 116,159,049	\$ 163,177,076	\$ 143,977,821
Due from other agencies	-	-	-	-	1,347,800
Accounts receivable	19,195	-	-	19,195	17,760
Property tax receivable	688,992	-	-	688,992	488,272
Sales tax receivable	-	-	3,512,172	3,512,172	3,318,725
Inventories, at cost	-	-	-	-	450,011
Total assets	\$ 47,700,424	\$ 25,790	\$ 119,671,221	\$ 167,397,435	\$ 149,600,389
Liabilities:					
Accounts payable	318,211	-	669,415	987,626	1,453,102
Due to other funds	-	-	779,470	779,470	779,470
Due to other entities	102,500	-	-	102,500	82,500
Total liabilities	420,711	-	1,448,885	1,869,596	2,315,072
Deferred Inflows of Resources:					
Deferred property tax revenue	688,992	-	-	688,992	488,272
Total deferred inflows of resources	688,992	-	-	688,992	488,272
Fund balances:					
Nonspendable:					
Inventories	\$ -	\$ -	\$ -	\$ -	\$ 450,011
Restricted:					
General Government	5,196,075	-	-	5,196,075	4,130,014
Debt Service	-	25,790	-	25,790	25,790
Public Safety	24,934,234	-	-	24,934,234	26,995,671
Public Works	6,963,208	-	-	6,963,208	6,940,753
Health and Welfare	2,541,155	-	-	2,541,155	2,643,919
Culture and Recreation	142,895	-	-	142,895	127,079
Community Development	5,425,297	-	-	5,425,297	4,999,147
Capital Outlay	-	-	42,837,790	42,837,790	35,943,938
Committed:					
Capital Outlay	-	-	36,611,587	36,611,587	30,384,146
Assigned:					
Public Works	1,378,049	-	-	1,378,049	719,932
Public Safety	-	-	-	-	2,757,559
Capital Outlay	-	-	39,552,429	39,552,429	31,458,555
Health and Welfare	9,807	-	-	9,807	-
Unassigned	-	-	(779,470)	(779,470)	(779,470)
Total fund balance	46,590,720	25,790	118,222,336	164,838,846	146,797,044
Total liabilities, deferred inflows of resources and fund balances	\$ 47,700,423	\$ 25,790	\$ 119,671,221	\$ 167,397,434	\$ 149,600,388

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SEDGWICK COUNTY, KANSAS

Combining Balance Sheet

Nonmajor Governmental Funds - Special Revenue Funds

June 30, 2026

(with comparative totals for June 30, 2025)

	Wichita State University Program Development	Aging Services	Public Works Highways
Assets:			
Cash, including investments	\$ 5,425,297	\$ 2,441,355	\$ 4,789,033
Accounts receivable	-	-	2,364
Property tax receivable	383,758	84,326	220,908
Inventories, at cost	-	-	-
Total assets	<u>\$ 5,809,055</u>	<u>\$ 2,525,681</u>	<u>\$ 5,012,305</u>
Liabilities:			
Accounts payable	-	5,376	2,487
Due to other entities	-	-	102,500
Total liabilities	<u>-</u>	<u>5,376</u>	<u>104,987</u>
Deferred Inflows of Resources:			
Deferred property tax revenue	383,758	84,326	220,908
Total deferred inflows of resources	<u>383,758</u>	<u>84,326</u>	<u>325,895</u>
Fund balances:			
Nonspendable:			
Inventories	\$ -	\$ -	\$ -
Restricted:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	3,901,780
Health and Welfare	-	2,426,172	-
Culture and Recreation	-	-	-
Community Development	5,425,297	-	-
Assigned:			
Public Works	-	-	784,630
Public Safety	-	-	-
Health and Welfare	-	9,807	-
Total fund balance	<u>5,425,297</u>	<u>2,435,979</u>	<u>4,686,410</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,809,055</u>	<u>\$ 2,525,681</u>	<u>\$ 5,117,292</u>

Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 3,693,826	\$ 144,927	\$ 6,237,849	\$ 2,527,814
159	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 3,693,985</u>	<u>\$ 144,927</u>	<u>\$ 6,237,849</u>	<u>\$ 2,527,814</u>
39,137	2,032	15,931	332
-	-	-	-
<u>39,137</u>	<u>2,032</u>	<u>15,931</u>	<u>332</u>
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	6,221,918	2,527,482
3,061,428	-	-	-
-	-	-	-
-	142,895	-	-
-	-	-	-
593,419	-	-	-
-	-	-	-
<u>3,654,847</u>	<u>142,895</u>	<u>6,221,918</u>	<u>2,527,482</u>
<u>\$ 3,693,984</u>	<u>\$ 144,927</u>	<u>\$ 6,237,849</u>	<u>\$ 2,527,814</u>

(Continued)

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued) Nonmajor Governmental Funds - Special Revenue Funds June 30, 2026 (with comparative totals for June 30, 2025)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program
Assets			
Cash, including investments	\$ 114,983	\$ 2,670,103	\$ 188,552
Accounts receivable	-	-	-
Property tax receivable	-	-	-
Inventories, at cost	-	-	-
Total assets	<u>\$ 114,983</u>	<u>\$ 2,670,103</u>	<u>\$ 188,552</u>
Liabilities:			
Accounts payable	-	7,680	-
Due to other entities	-	-	-
Total liabilities	<u>-</u>	<u>7,680</u>	<u>-</u>
Deferred Inflows of Resources:			
Deferred property tax revenue	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:			
Nonspendable:			
Inventories	\$ -	\$ -	\$ -
Restricted:			
General Government	-	2,662,423	-
Public Safety	-	-	188,552
Public Works	-	-	-
Health and Welfare	114,983	-	-
Culture and Recreation	-	-	-
Community Development	-	-	-
Assigned:			
Public Works	-	-	-
Public Safety	-	-	-
Health and Welfare	-	-	-
Total fund balance	<u>114,983</u>	<u>2,662,423</u>	<u>188,552</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 114,983</u>	<u>\$ 2,670,103</u>	<u>\$ 188,552</u>

Prosecuting Attorney Training	Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
				2026	2025
\$ 24,310	\$ 2,542,693	\$ 16,148,308	\$ 43,187	\$ 46,992,237	\$ 49,851,753
-	-	16,672	-	19,195	17,760
-	-	-	-	688,992	488,272
-	-	-	-	-	450,011
<u>\$ 24,310</u>	<u>\$ 2,542,693</u>	<u>\$ 16,164,980</u>	<u>\$ 43,187</u>	<u>\$ 47,700,424</u>	<u>\$ 50,807,796</u>
-	9,041	236,195	-	318,211	472,938
-	-	-	-	102,500	82,500
-	9,041	236,195	-	420,711	555,438
-	-	-	-	688,992	488,272
-	-	-	-	688,992	488,272
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,011
-	2,533,652	-	-	5,196,075	4,130,014
24,310	-	15,928,785	43,187	24,934,234	26,995,671
-	-	-	-	6,963,208	6,940,753
-	-	-	-	2,541,155	2,643,919
-	-	-	-	142,895	127,079
-	-	-	-	5,425,297	4,999,147
-	-	-	-	1,378,049	719,932
-	-	-	-	-	2,757,559
-	-	-	-	9,807	-
<u>24,310</u>	<u>2,533,652</u>	<u>15,928,785</u>	<u>43,187</u>	<u>46,590,720</u>	<u>49,764,085</u>
<u>\$ 24,310</u>	<u>\$ 2,542,693</u>	<u>\$ 16,164,980</u>	<u>\$ 43,187</u>	<u>\$ 47,700,423</u>	<u>\$ 50,807,795</u>

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Capital Projects Funds June 30, 2026 (with comparative totals for June 30, 2025)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge
Assets			
Cash, including investments	\$ -	\$ 3,240	\$ 39,613,755
Due from other agencies	-	-	-
Sales tax receivable	-	-	3,512,172
Total assets	\$ -	\$ 3,240	\$ 43,125,927
Liabilities:			
Accounts payable		-	288,137
Due to other funds	779,470	-	-
Total liabilities	779,470	-	288,137
Fund balances:			
Restricted:			
Capital Outlay	\$ -	\$ -	\$ 42,837,790
Committed:			
Capital Outlay	-	3,240	-
Assigned:			
Capital Outlay	-	-	-
Unassigned	(779,470)	-	-
Total fund balance	(779,470)	3,240	42,837,790
Total liabilities and fund balances	\$ -	\$ 3,240	\$ 43,125,927

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2026	2025
\$ 29,014	\$ 36,908,939	\$ 28,418,259	\$ 11,185,842	\$ 116,159,049	\$ 94,100,278
-	-	-	-	-	1,347,800
-	-	-	-	3,512,172	3,318,725
<u>\$ 29,014</u>	<u>\$ 36,908,939</u>	<u>\$ 28,418,259</u>	<u>\$ 11,185,842</u>	<u>\$ 119,671,221</u>	<u>\$ 98,766,803</u>
-	300,592	80,686	-	669,415	980,164
-	-	-	-	779,470	779,470
-	300,592	80,686	-	1,448,885	1,759,634
\$ -	\$ -	\$ -	\$ -	\$ 42,837,790	\$ 35,943,938
-	36,608,347	-	-	36,611,587	30,384,146
29,014	-	28,337,573	11,185,842	39,552,429	31,458,555
-	-	-	-	(779,470)	(779,470)
<u>29,014</u>	<u>36,608,347</u>	<u>28,337,573</u>	<u>11,185,842</u>	<u>118,222,336</u>	<u>97,007,169</u>
<u>\$ 29,014</u>	<u>\$ 36,908,939</u>	<u>\$ 28,418,259</u>	<u>\$ 11,185,842</u>	<u>\$ 119,671,221</u>	<u>\$ 98,766,803</u>

SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Six Months ended June 30, 2026

(with comparative totals for the six months ended June 30, 2025)

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals 2026	2025
Revenues					
Property taxes	\$ 43,731,148	\$ -	\$ -	\$ 43,731,148	\$ 39,822,629
Emergency telephone services taxes	1,799,987	-	-	1,799,987	1,744,859
Sales taxes	-	-	9,522,705	9,522,705	9,004,427
Special assessments	-	-	294,575	294,575	-
Other taxes	86,913	-	-	86,913	89,443
Intergovernmental	2,601,653	-	528,903	3,130,556	2,593,998
Charges for services	5,699,826	-	-	5,699,826	5,724,961
Uses of money and property	355,783	-	169,968	525,751	112,230
Licenses and permits	51,279	-	-	51,279	16,156
Other	307,674	-	5,541	313,215	56,375
Total revenues	<u>54,634,263</u>	<u>-</u>	<u>10,521,692</u>	<u>65,155,955</u>	<u>59,165,078</u>
Expenditures					
Current:					
General government	2,898,549	-	-	2,898,549	3,551,926
Public safety	14,083,555	-	-	14,083,555	13,684,369
Public works	6,855,172	-	-	6,855,172	6,865,079
Health and welfare	1,444,683	-	-	1,444,683	1,355,167
Culture and recreation	26,413	-	-	26,413	28,888
Community Development	5,755,000	-	-	5,755,000	5,348,168
Debt service:					
Principal	643,184	-	-	643,184	441,674
Interest and fiscal charges	107,065	-	-	107,065	22,219
Capital outlay	-	-	16,100,412	16,100,412	17,333,197
Total expenditures	<u>31,813,621</u>	<u>-</u>	<u>16,100,412</u>	<u>47,914,033</u>	<u>48,630,687</u>
Excess (deficiency) of revenues over (under) expenditures	<u>22,820,642</u>	<u>-</u>	<u>(5,578,720)</u>	<u>17,241,922</u>	<u>10,534,391</u>
Other financing sources (uses)					
Transfers from other funds	-	-	19,551,316	19,551,316	19,959,440
Transfers to other funds	(267,905)	-	(80,050)	(347,955)	(916,098)
Proceeds from capital lease	-	-	-	-	1,347,300
Total other financing sources (uses)	<u>(267,905)</u>	<u>-</u>	<u>19,471,266</u>	<u>19,203,361</u>	<u>20,390,642</u>
Net change in fund balances	22,552,737	-	13,892,546	36,445,283	30,925,033
Fund balances, beginning of year	<u>24,037,983</u>	<u>25,790</u>	<u>104,329,790</u>	<u>128,393,563</u>	<u>115,872,011</u>
Fund balances, end of period	<u>\$ 46,590,720</u>	<u>\$ 25,790</u>	<u>\$ 118,222,336</u>	<u>\$ 164,838,846</u>	<u>\$ 146,797,044</u>

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SEDGWICK COUNTY, KANSAS

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Six Months ended June 30, 2026
(with comparative totals for the six months ended June 30, 2025)***

	Wichita State University Program Development	Comprehensive Community Care	Aging Services
Revenues			
Property taxes	\$ 11,170,797	\$ -	\$ 2,475,225
Emergency telephone services taxes	-	-	-
Other taxes	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Uses of money and property	-	-	-
Licenses and permits	-	-	-
Other	-	-	14
Total revenues	<u>11,170,797</u>	<u>-</u>	<u>2,475,239</u>
Expenditures			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	1,444,683
Culture and recreation	-	-	-
Community Development	5,755,000	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>5,755,000</u>	<u>-</u>	<u>1,444,683</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,415,797</u>	<u>-</u>	<u>1,030,556</u>
Other financing (uses)			
Transfers to other funds	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	5,415,797	-	1,030,556
Fund balances, beginning of year	<u>9,500</u>	<u>-</u>	<u>1,405,423</u>
Fund balances, end of period	<u><u>\$ 5,425,297</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,435,979</u></u>

Public Works Highways	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 6,342,890	\$ -	\$ -	\$ -	\$ -
-	-	-	1,799,987	-
-	-	35,306	-	-
2,562,103	-	-	-	-
-	2,057,098	-	-	580,557
-	-	-	54,934	-
6,105	39,049	-	-	-
36,696	-	-	-	-
<u>8,947,794</u>	<u>2,096,147</u>	<u>35,306</u>	<u>1,854,921</u>	<u>580,557</u>
-	-	-	-	-
-	-	-	1,895,255	532,429
5,785,839	1,069,333	-	-	-
-	-	-	-	-
-	-	26,413	-	-
-	-	-	-	-
-	-	-	-	-
<u>5,785,839</u>	<u>1,069,333</u>	<u>26,413</u>	<u>1,895,255</u>	<u>532,429</u>
<u>3,161,955</u>	<u>1,026,814</u>	<u>8,893</u>	<u>(40,334)</u>	<u>48,128</u>
(267,905)	-	-	-	-
(267,905)	-	-	-	-
2,894,050	1,026,814	8,893	(40,334)	48,128
<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>\$ 4,686,410</u>	<u>\$ 3,654,847</u>	<u>\$ 142,895</u>	<u>\$ 6,221,918</u>	<u>\$ 2,527,482</u>

SEDGWICK COUNTY, KANSAS

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

Nonmajor Special Revenue Funds

For the Six Months ended June 30, 2026

(with comparative totals for the six months ended June 30, 2025)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	51,607	-	-	-
Intergovernmental	-	39,550	-	-
Charges for services	-	2,290,846	-	16,366
Uses of money and property	-	74,822	-	-
Licenses and permits	-	-	-	-
Other	-	-	-	-
Total revenues	<u>51,607</u>	<u>2,405,218</u>	<u>-</u>	<u>16,366</u>
Expenditures				
Current:				
General government	-	2,549,063	-	-
Public safety	-	-	-	22,649
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>2,549,063</u>	<u>-</u>	<u>22,649</u>
Excess (deficiency) of revenues over (under) expenditures	<u>51,607</u>	<u>(143,845)</u>	<u>-</u>	<u>(6,283)</u>
Other financing (uses)				
Transfers to other funds	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	51,607	(143,845)	-	(6,283)
Fund balances, beginning of year	<u>63,376</u>	<u>2,806,268</u>	<u>188,552</u>	<u>30,593</u>
Fund balances, end of period	<u>\$ 114,983</u>	<u>\$ 2,662,423</u>	<u>\$ 188,552</u>	<u>\$ 24,310</u>

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2026	2025
\$ -	\$ 23,742,236	\$ -	\$ 43,731,148	\$ 39,822,629
-	-	-	1,799,987	1,744,859
-	-	-	86,913	89,443
-	-	-	2,601,653	2,376,498
628,542	126,417	-	5,699,826	5,705,258
36,585	188,442	1,000	355,783	112,230
-	6,125	-	51,279	16,156
-	270,964	-	307,674	56,375
665,127	24,334,184	1,000	54,634,263	49,923,448
349,486	-	-	2,898,549	3,551,926
-	11,633,222	-	14,083,555	13,684,369
-	-	-	6,855,172	6,865,079
-	-	-	1,444,683	1,355,167
-	-	-	26,413	28,888
-	-	-	5,755,000	5,348,168
-	643,184	-	643,184	441,674
-	107,065	-	107,065	22,219
349,486	12,383,471	-	31,813,621	31,297,490
315,641	11,950,713	1,000	22,820,642	18,625,958
-	-	-	(267,905)	(4,280)
-	-	-	(267,905)	(4,280)
315,641	11,950,713	1,000	22,552,737	18,621,678
2,218,011	3,978,072	42,187	24,037,983	31,142,407
\$ 2,533,652	\$ 15,928,785	\$ 43,187	\$ 46,590,720	\$ 49,764,085

SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Six Months ended June 30, 2026
(with comparative totals for the six months ended June 30, 2025)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge
Revenues			
Sales taxes	\$ -	\$ -	\$ 9,522,705
Special assessments	-	-	-
Intergovernmental	-	-	528,903
Charges for services	-	-	-
Uses of money and property	-	-	-
Other revenue	-	-	5,541
Total revenues	-	-	10,057,149
Expenditures			
Capital outlay	-	-	5,159,606
Total expenditures	-	-	5,159,606
(Deficiency) of revenues (under) expenditures	-	-	4,897,543
Other financing sources (uses)			
Transfers from other funds	-	-	995,799
Transfers to other funds	-	-	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	-	-	995,799
Net change in fund balances	-	-	5,893,342
Fund balances (deficits), beginning of year	(779,470)	3,240	36,944,448
Fund balances (deficits), end of period	\$ (779,470)	\$ 3,240	\$ 42,837,790

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2026	2025
\$ -	\$ -	\$ -	\$ -	\$ 9,522,705	\$ 9,004,427
-	294,575	-	-	294,575	-
-	-	-	-	528,903	217,500
-	-	-	-	-	19,703
-	-	-	169,968	169,968	-
-	-	-	-	5,541	-
-	294,575	-	169,968	10,521,692	9,241,630
-	6,828,614	3,987,509	124,683	16,100,412	17,333,197
-	6,828,614	3,987,509	124,683	16,100,412	17,333,197
-	(6,534,039)	(3,987,509)	45,285	(5,578,720)	(8,091,567)
-	18,555,517	-	-	19,551,316	19,959,440
-	(80,050)	-	-	(80,050)	(911,818)
-	-	-	-	-	1,347,300
-	18,475,467	-	-	19,471,266	20,394,922
-	11,941,428	(3,987,509)	45,285	13,892,546	12,303,355
29,014	24,666,919	32,325,082	11,140,557	104,329,790	84,703,814
\$ 29,014	\$ 36,608,347	\$ 28,337,573	\$ 11,185,842	\$ 118,222,336	\$ 97,007,169

SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position Internal Service Funds

June 30, 2026
(with comparative totals for June 30, 2025)

	Fleet Management	Health/Dental/ Life Insurance Reserve
<u>Assets</u>		
Current assets:		
Cash, including investments	\$ 12,336,175	\$ 15,118,121
Accounts receivable	3,165	-
Prepays	-	356,000
Inventories, at cost	299,280	-
Total current assets	12,638,620	15,474,121
Noncurrent assets:		
Capital assets:		
Land	40,580	-
Buildings and improvements	8,319,354	-
Machinery and equipment	41,367,590	-
Right-to-use asset-Subscriptions	-	-
Less accumulated depreciation	(41,273,055)	-
Total capital assets (net of accumulated depreciation)	8,454,469	-
Total assets	21,093,089	15,474,121
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	278,870	2,634
Estimated claims costs payable	-	2,775,000
Subscription liabilities	-	-
Total current liabilities	278,870	2,777,634
Noncurrent liabilities:		
Estimated claims costs payable	-	-
Total Noncurrent liabilities	-	-
Total liabilities	278,870	2,777,634
<u>Net position</u>		
Investment in capital assets	8,454,469	-
Unrestricted	12,359,750	12,696,487
Total net position	20,814,219	12,696,487
Total liabilities and net position	\$ 21,093,089	\$ 15,474,121

Workers' Compensation Reserve	Risk Management Reserve	Totals	
		2026	2025
\$ 9,363,929		\$ 36,818,225	\$ 34,315,821
-	2,177	5,342	3,940
-	-	356,000	304,000
-	-	299,280	299,280
9,363,929	2,177	37,478,847	34,923,041
-	-	40,580	40,580
-	-	8,319,354	8,319,354
-	-	41,367,590	39,635,379
-	160,594	160,594	160,594
-	(148,240)	(41,421,295)	(37,453,708)
-	12,354	8,466,823	10,702,199
9,363,929	14,531	45,945,670	45,625,240
10,721	164,314	456,539	1,202,828
971,700		3,746,700	3,809,600
-	-	-	49,369
982,421	164,314	4,203,239	5,012,428
696,300	-	696,300	596,100
696,300	-	696,300	596,100
1,678,721	164,314	4,899,539	5,608,528
-	12,354	8,466,823	10,702,199
7,685,208	(162,137)	32,579,308	29,261,893
7,685,208	(149,783)	41,046,131	39,964,092
\$ 9,363,929	\$ 14,531	\$ 45,945,670	\$ 45,572,620

SEDGWICK COUNTY, KANSAS

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

For the Six Months ended June 30, 2026

(with comparative totals for the six months ended June 30, 2025)

	<u>Fleet Management</u>	<u>Health/Dental/ Life Insurance Reserve</u>
Operating revenues:		
Charges for services	\$ 4,389,747	\$ 23,496,539
Other revenue	38,685	3,017,424
Total operating revenues	<u>4,428,432</u>	<u>26,513,963</u>
Operating expenses:		
Salaries and benefits	644,575	85,222
Contractual services	224,302	863,427
Utilities	4,222	-
Supplies and fuel	1,607,203	-
Administrative charges	150,935	-
Depreciation	2,298,103	-
Claims expense	-	24,169,177
Other	-	-
Total operating expenses	<u>4,929,340</u>	<u>25,117,826</u>
Operating gain (loss)	<u>(500,908)</u>	<u>1,396,137</u>
Nonoperating revenues:		
Investment income	-	181,320
Capital Contributions	52,638	
Gain on sale of assets	156,050	-
Total nonoperating revenues	<u>208,688</u>	<u>181,320</u>
Income gain (loss) before transfers	(292,220)	1,577,457
Transfers		
Transfers from other funds	-	-
Total Transfers	<u>-</u>	<u>-</u>
Change in net position	(292,220)	1,577,457
Net position, beginning of year	21,106,439	11,119,030
Net position, end of period	<u>\$ 20,814,219</u>	<u>\$ 12,696,487</u>

Workers' Compensation Reserve	Risk Management Reserve	Totals	
		2026	2025
\$ 661,279	\$ -	\$ 28,547,565	\$ 25,033,851
42,439	69,609	3,168,157	1,825,094
703,718	69,609	31,715,722	26,858,945
105,095	163,675	998,567	1,091,734
61,073	754,092	1,902,894	1,855,791
-	161	4,383	37,333
20,620	49,844	1,677,667	1,677,714
-	-	150,935	131,591
-	-	2,298,103	2,285,118
493,950	10,599,254	35,262,381	24,226,133
-	-	-	165,026
680,738	11,567,026	42,294,930	31,470,440
22,980	(11,497,417)	(10,579,208)	(4,611,495)
140,342	5,378	327,040	-
-	-	52,638	-
-	-	156,050	100,500
140,342	5,378	535,728	100,500
163,322	(11,492,039)	(10,043,480)	(4,510,995)
-	10,300,000	10,300,000	-
-	10,300,000	10,300,000	-
163,322	(1,192,039)	256,520	(4,510,995)
7,521,886	1,042,256	40,789,611	44,475,087
\$ 7,685,208	\$ (149,783)	\$ 41,046,131	\$ 39,964,092

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