2026

QUARTERLY FINANCIAL REPORT



For the Three Months Ending
Sept. 30, 2026

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Executive Summary

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

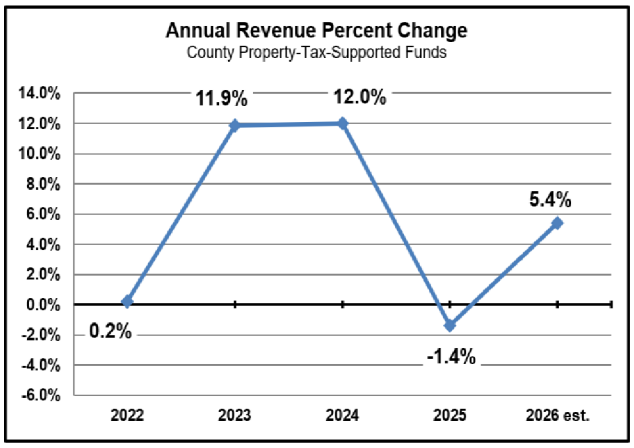
When reporting financial status, the County typically aggregates information into one of several possible groupings: the General Fund, property-tax-supported funds, other operating funds, or all operating funds. The General Fund is the County's primary operating fund and accounts for County services 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 three quarters 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, motor vehicle taxes, back property taxes, reimbursements, intergovernmental revenue, 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.



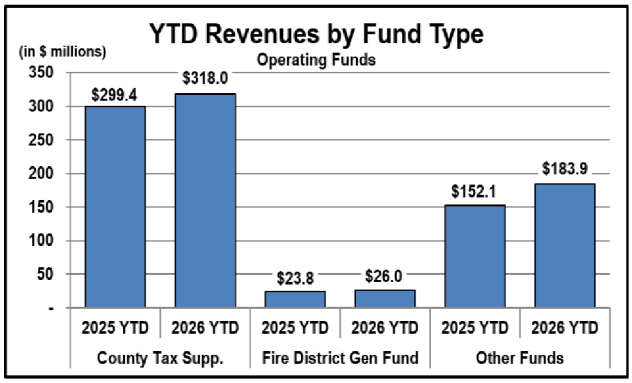
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2025.

- **Revenues totaled $318.0 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of $18.6 million (6.2 percent) compared to the first three quarters of 2025.
- **Expenditures totaled $256.2 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of $11.4 million (4.7 percent) compared to the first three quarters of 2025.
- **For all County property-tax-supported funds (excluding Fire District 1), ending fund balance is anticipated to decrease by $2.3 million.** The year-end General Fund balance is estimated to decrease by $2.3 million (2.2 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 three quarters of 2026 increased 11.5 percent ($55.3 million) compared to the same timeframe in 2025. In County property-tax-supported funds, collections increased $18.6 million (6.2 percent) compared to the first three quarters of 2025.



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

County property-tax-supported funds increased $18.6 million (6.2 percent) compared to the first three quarters of 2025. The most significant increases occurred in current property taxes ($8.2 million), charges for services ($4.4 million), local retail sales and use taxes ($1.9 million), uses of money and property ($1.8 million), motor vehicle taxes ($1.0 million), back property taxes ($0.9 million), reimbursements ($0.8 million), intergovernmental revenue ($0.2 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 ($8.2 million, or 4.3 percent) for the current budget year, though the Commission reduced the mill levy rate by more than 1.1 mills to collect less than the total increase in assessed value. The increase in charges for services ($4.4 million) is due to an increase in insurance fees ($2.3 million), Medicare fees ($1.7 million), Setoff program fees ($0.2 million), and patient fees ($0.1 million) all collected by Emergency Medical Services (EMS). The increase in medical charges for services is due to an increase in billing processing time caused by a staffing shortage in the first three quarters of 2025, where EMS was fully staffed in the same time period in 2026. There was also an increase in prisoner competency fees ($0.6 million) collected by the Sheriff's Office due to an increase in prisoners awaiting competency hearings. There was an increase recorded in officer fees ($0.4 million) collected by the Register of Deeds as a result of an increase of 2.1 percent in number and length of documents processed through the first three quarters of 2026 compared to the same time period in 2025. In addition, there was an increase recorded in miscellaneous charges for services ($0.1 million) collected primarily by Central Services for call center services charged quarterly to the Treasurer and 911 application management for Emergency Communications. The increase in charges for services was offset by a decrease in prisoner housing/care ($0.6 million) due to a decrease in the municipal inmate population collected by the Sheriff's Office and a decrease in Medicaid fees ($0.4 million) collected by EMS due to a Kansas Medical Assistance Program (KMAP) processing error early in 2026 in which they were denying ambulance claims for two Healthcare Common Procedure Coding System (HCPCS) codes on all EMS agencies due to a system programming error. The error was identified at the State level and corrected, resulting in the denied claims being refiled and paid in the first three quarters of 2026.

The increase in local retail sales and use taxes ($1.9 million) is due to continued, stronger-than-expected economic activity. The increase in uses of money and property ($1.8 million) is due to an increase in investment income ($0.8 million), penalties and interest in back taxes ($0.8 million), and an increase in interest on current taxes ($0.2 million) collected by the Division of Finance. The increase in motor vehicle taxes ($1.0 million) is due to an increase in motor vehicle registrations through the first three quarters of 2026 compared to the same period in 2025.

The increase in back property taxes ($0.9 million) is due to a prior year tax reclassification ($0.8 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 three quarters of 2026 compared to the same time period in 2025. The increase in reimbursements ($0.8 million) is primarily due to an increase in administrative reimbursements ($0.8 million) due to an increase in indirect costs collected by the Division of Finance and an increase in miscellaneous reimbursements ($0.1 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 reduction in reimbursement revenue received from Wichita State University (WSU) for management intern salaries ($0.1 million). The increase in intergovernmental revenue ($0.2 million) is due primarily to an increase in revenue from the State in the special city/county highway fund for road improvements within the County, tied to higher fuel tax collections, likely as the result of increased gasoline costs. 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 ($0.6 million). The decrease in miscellaneous revenue ($0.6 million) is primarily due to the sale of the Sheriff's airplane ($0.4 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 three quarters of 2025, with no such school bond elections occurring in same time period in 2026.

Fire District 1 revenue comes primarily from property taxes. Through the first three quarters of 2026, revenue collections increased $2.2 million (9.6 percent) when compared to the first three quarters of 2025.

All other County operating fund revenue (grants, internal service funds, and non-property-tax special revenue funds) increased $31.8 million (20.9 percent) through the first three quarters of 2026 compared to the same timeframe in 2025. The most significant increases occurred in intergovernmental revenue in non-property-tax-supported funds ($14.0 million), other revenue in enterprise and internal service funds ($10.4 million), charges for services in enterprise and internal service funds ($4.8 million), licenses and permits in enterprise and internal service funds ($2.1 million), miscellaneous revenue in enterprise and internal service funds ($2.0 million), uses of money and property in enterprise and internal service funds ($0.6 million), miscellaneous revenue in non-property-tax-supported funds ($0.4 million), charges for services in non-property-tax-supported funds ($0.3 million), fines and forfeitures in non-property-tax-supported funds ($0.2 million), and uses of money and property in non-property-tax-supported funds ($0.1 million).

The increase in intergovernmental revenue in non-property-tax-supported funds ($14.0 million) is due to an increase in State revenue ($28.9 million) primarily from the Kansas Department of Aging and Disabilities (KDADS) collected by the Division of Finance for the State Mental Health Hospital ($30.8 million), an increase in Kansas Department of Corrections (KDOC) revenue ($1.2 million) due to the timing of a grant received from the State, and an increase in Kansas Department of Transportation (KDOT) revenue ($0.2 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 ($2.8 million) 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 ($0.8 million) primarily due to reimbursement from the City of Wichita for the Integrated Care Team (ICT 2-5). The increase in intergovernmental revenue in non-property-tax-supported funds was offset by a decrease in Federal revenue ($15.6 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.

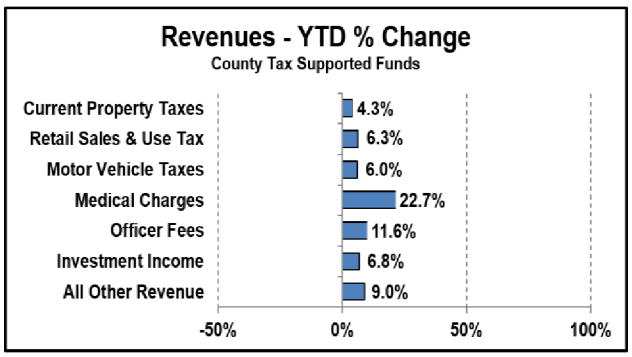
The increase in other revenue in enterprise and internal service funds ($10.4 million) is due to an increase in transfer-in reserve funds ($10.3 million) to Risk Management for a settlement agreement and an increase in transfer-in capital projects ($0.1 million) from INTRUST Bank Arena for the facility fee match. The increase in charges for services in enterprise and internal service funds ($4.8 million) is due to an increase in miscellaneous charges for services ($3.4 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 ($0.9 million) collected by Human Resources for employee benefits, and an increase in Arena profit sharing revenue ($0.6

million) collected by INTRUST Bank Arena. There was also an increase in vehicle replacement charges ($0.2 million) collected by Fleet Management through the first three quarters 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 event facility fees ($0.2 million) collected by INTRUST Bank Arena and a decrease in plan fees ($0.1 million) collected by the Metropolitan Area Building and Construction Department (MABCD).

The increase in licenses and permits in enterprise and internal service funds ($2.1 million) is due to an increase in miscellaneous non-business licenses and permits collected by the MABCD through the first three quarters of 2026 compared to the same time period in 2025. The increase in miscellaneous revenue in enterprise and internal service funds ($2.0 million) is due to an increase in refunds ($1.9 million) primarily collected by Human Resources for prescription benefit rebates, an increase in auction proceeds ($0.1 million) collected by Fleet Management for the sale of County vehicles that have reached end of life, and an increase in miscellaneous revenue clearing ($0.1 million) collected by INTRUST Bank Arena for a sponsorship agreement. The increase in uses of money and property in enterprise and internal service funds ($0.6 million) is due to an increase in investment income collected by Human Resources ($0.3 million) and the Division of Finance ($0.2 million).

The increase in miscellaneous revenue in non-property-tax-supported funds ($0.4 million) is primarily due to an increase in donations ($0.3 million) collected by the Sheriff's Office for the Pinnacle health and wellness center and an increase in donations collected by the Department of Aging and Disabilities ($0.1 million) for congregate meal services. The increase in charges for services in non-property-tax-supported funds ($0.3 million) is due to an increase in PPS-1 Medicaid fees ($0.9 million) collected by COMCARE, an increase in substation fees ($0.4 million) collected by the Treasurer's office due to a five-dollar transaction fee increase at the tag office that began July 1, 2026. There was also an increase in collection fees ($0.1 million) collected by the District Court for court trustee legal services. The increase in charges for services in non-property-tax-supported funds was offset by a decrease in private foundations revenue ($0.7 million) collected by the Division of Finance from the Kansas Health Foundation (KHF) for a funding match agreement for environmentally at-risk testing in the first three quarters of 2025, a decrease in Medicaid fees ($0.2 million) collected by the Department of Aging and Disabilities, and in insurance fees ($0.1 million) and quality-based payment fees ($0.1 million) collected by COMCARE. The increase in fines and forfeitures in non-property-tax-supported funds ($0.2 million) is primarily due to an increase in opioid settlement revenues collected through the first three quarters of 2026 compared to the same time period in 2025. The increase in uses of money and property in non-property-tax-supported funds ($0.1 million) is primarily due to increased investment income in the 911 tax fund.

The increase in all other County operating fund revenues was offset by a decrease in other revenue in non-property-tax-supported funds ($0.5 million) and tax revenue in non-property-tax-supported funds ($0.2 million). The decrease in other revenue in non-property-tax-supported funds ($0.5 million) is due to a decrease in transfer in-grant match from the Health Department ($0.4 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 tax revenue in non-property-tax-supported funds ($0.2 million) is due to a decrease in quarterly distributions in the 911 tax fund from the State of Kansas.



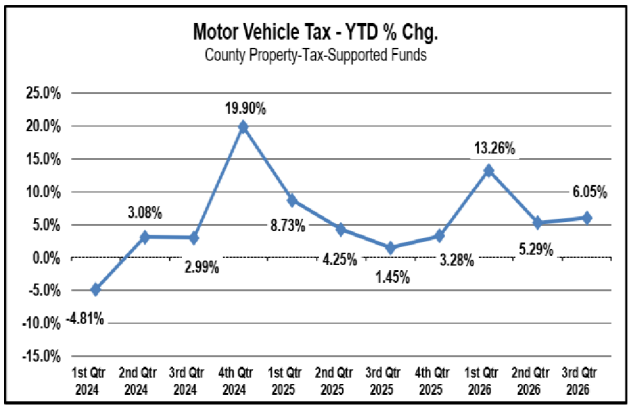
Key Revenues – Property-Tax-Supported Funds

Current property tax collections through the first three quarters of 2026 increased $8.2 million (4.3 percent) when compared to the same timeframe in 2025, which is primarily due to an increase in assessed valuation of 8.5 percent, though the

Commission reduced the mill levy rate by more than 1.1 mills to collect less than the total increase in assessed value.

Retail sales and use tax collections increased $1.9 million (6.3 percent), compared to the first three quarters of 2025. Collections in eight of nine 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 $1.0 million (6.0 percent), compared to the first three quarters 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 three quarters of 2026, collections increased $3.9 million (22.7 percent) when compared to the same timeframe in 2025. The increase is largely attributable to an increase in insurance fees ($2.3 million), Medicare fees ($1.7 million), Setoff program fees ($0.2 million), and patient fees ($0.1 million) all collected by EMS. The increase in medical charges for services is due to an increase in billing processing time caused by a staffing shortage in the first three quarters of 2025, where EMS was fully staffed in the same time period in 2026.

Officer fees increased by $0.4 million (11.6 percent) compared to the first three quarters 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 three quarters of 2026, investment income increased $0.8 million (6.8 percent) versus the same timeframe in 2025, as the result of strategic investments.

All other revenue collections increased $2.2 million (9.0 percent) in the first three quarters of 2026 when compared to the same timeframe in 2025.

Expenditure Highlights:

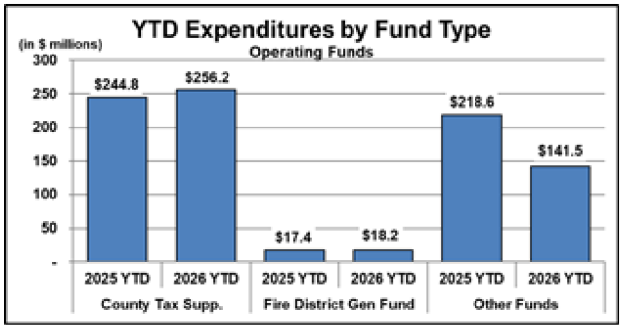
Total expenditures for all operating funds decreased $66.4 million (13.6 percent) compared to the first three quarters of 2025. For all County property-tax-supported funds, expenditures increased $11.4 million (4.7 percent) compared to the first three quarters of 2025. Increases were recorded in transfers out ($11.0 million), personnel ($3.8 million), debt payments ($0.7 million), and commodities ($0.4 million), which were partially offset by decreases in contractuals ($4.1 million), equipment ($0.4 million), and capital improvements ($0.1 million).

All other County operating funds expenditures (grants, internal service funds, and non-property-tax special revenue funds) decreased $77.1 million (35.3 percent) compared to the first three quarters of 2025. The most significant decreases occurred in capital improvements in non-property-tax supported funds ($91.2 million), equipment in non-property-tax supported funds ($0.5 million), commodities in non-property-tax supported funds ($0.3 million), capital improvements in enterprise and internal service funds ($0.2 million), and transfers out in non-property-tax supported funds ($0.2 million).

The decrease in capital improvements in non-property-tax supported funds ($91.2 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 commodities in non-property-tax supported funds ($0.3 million) is

primarily due to decreases in operating supplies ($0.1 million) by the Health Department due to a decrease in expenses related to State formula administrative services, in software ($0.1 million) by the RFSC due to 2025 expenses related to a GeneMapper ID-X software upgrade, and nominally in repair parts building and improvements ($42,558) primarily by Emergency Communications due to 2025 repairs. The decrease in capital improvements in enterprise and internal service funds ($0.2 million) is due to a decrease in INTRUST Bank Arena capital improvements. The decrease in transfer out in non-property-tax supported funds ($0.2 million) by the Health Department ($0.1 million) for Outreach, Prevention, and Early Intervention (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 decreases were partially offset by increases in contractuals in enterprise and internal service funds ($10.0 million), personnel in non-property-tax supported funds ($2.4 million), contractuals in non-property-tax supported funds ($0.8 million), equipment in enterprise and internal service funds ($0.4 million), personnel in enterprise and internal service funds ($0.2 million), and commodities in enterprise and internal service funds ($0.1 million). The increase in contractuals in enterprise and internal service funds ($10.0 million) is primarily due to an increase in settlements ($10.3 million) by Risk Management due to a one-time settlement in 2026, with an offsetting decrease in property insurance ($0.3 million) by Risk Management due to a reduction in the blanket rate, which is the rate applied to a total coverage limit across multiple properties, locations, or asset classes, rather than rating each item individually. The increase in personnel in non-property-tax supported funds ($2.4 million) is primarily due to an increase in salaries and wages ($1.5 million) due to pay increases, health/life insurance premiums ($0.8 million) due to an increase in health and life insurance costs, and in retirement contributions ($0.1 million) due to pay increases. The increase in contractuals in non-property-tax supported funds ($0.8 million) is primarily due to an increase in Medicaid pass-through ($1.0 million) by COMCARE due to a purchasing requisition created for affiliate providers, with an offsetting decrease in psychological services ($0.2 million) by the Department of Corrections due to 2025 expenses related to a Juvenile Services Evidence Based Practice Community Grant. The increase in equipment in enterprise and internal service funds ($0.4 million) by Fleet Management is primarily due to the timing of purchasing requisitions created for vehicles ($0.5 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 personnel in enterprise and internal service funds ($0.2 million) is primarily due to an increase in salaries and wages ($0.1 million) due to pay increases and an increase in health/life insurance



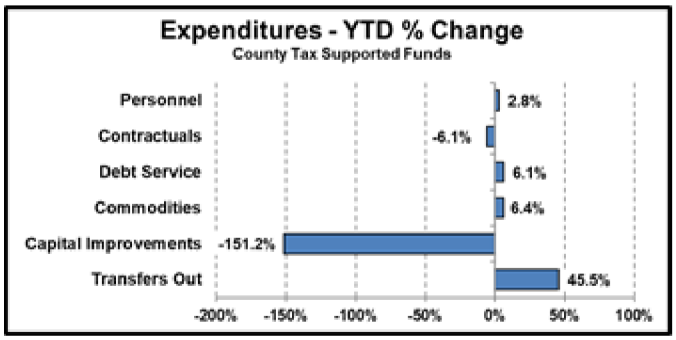
premiums ($0.1 million) due to an increase in health and life insurance costs. The increase in commodities in enterprise and internal service funds ($0.1 million) is primarily due to an increase in other equipment under $10,000 by Fleet Management due to an increase in miscellaneous part purchases.

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

County property-tax-supported funds' expenditures increased $11.4 million (4.7 percent) compared to the first three quarters of 2025.

Fire District 1 expenditures increased $0.8 million (4.1 percent) compared to the first three quarters of 2025.

All other County operating funds' expenditures decreased $77.1 million (35.3 percent) compared to the first three quarters of 2025.



Key Expenditures — Property-Tax-Supported Funds

Personnel expenditures increased $3.8 million (2.8 percent) compared to the first three quarters of 2025, primarily due to increases in health/life insurance premiums ($1.9 million), salaries and wages ($1.8 million), and retirement contributions ($0.1 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 $4.1 million (6.1 percent) compared to the first three quarters of 2025. The decrease is primarily due to decreases in grant award ($5.9 million), with offsetting increases in contracted meals ($0.8 million), medical professional services ($0.6 million), and legal professional services ($0.4 million).

Debt payments increased $0.7 million (6.1 percent) compared to the first three quarters of 2025 primarily due to increases in bond principal ($0.5 million) and interest payments ($0.2 million).

Commodities expenditures increased $0.4 million (6.4 percent) compared to the first three quarters of 2025 primarily due to an increase in postage/shipping ($0.2 million) and chemical purchases ($0.2 million).

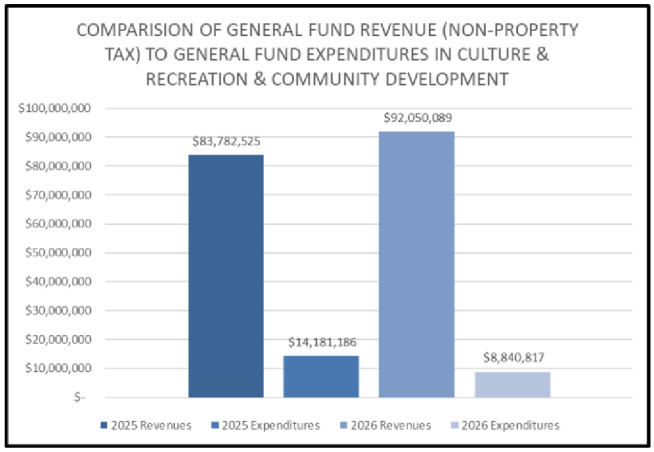
Capital Improvement expenditures decreased $0.1 million (151.2 percent) compared to the first three quarters of 2025. The decrease is primarily due to nominal decreases in design/architectural engineering ($49,326) and improvements other than buildings ($28,649).

Equipment expenditures decreased $0.4 million compared to the first three quarters of 2025, due to a decrease in technology hardware under $10,000 ($0.5 million), with an offsetting increase in vehicles ($0.1 million).

Transfers to other funds increased $11.0 million (45.5 percent) compared to the first three quarters of 2025. This is primarily due to increases in transfers out-reserve ($10.3 million), transfers out-sales tax revenue ($1.0 million), and transfers out-capital projects ($0.1 million), with an offsetting decrease in transfers out-grant match ($0.4 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.

CULTURE AND RECREATION/COMMUNITY DEVELOPMENT



Non-property-tax revenue, all revenues excluding current property taxes, back property taxes, and vehicle taxes, in the General Fund through September 2026 totaled $92.1 million, compared to $83.8 million during the same period in 2025. The revenue was offset by $8.9 million in expenditures in 2026 for the Parks Department, Sedgwick County Zoo, Exploration Place, Community Programs (Culture & Recreation), Extension Council, and Community Programs (Community Development), compared to $14.2 million in expenditures during the same period in 2025. The expenditure breakdown through September is as follows:

- Parks Department: $0.9 million through September 2026 compared to $0.8 million in the same period in 2025
- Sedgwick County Zoo: $6.7 million through September 2026 compared to $6.8 million the same period in 2025
- Exploration Place: $0.2 million through September 2026 compared to $5.4 million in the same period in 2025
- Community Programs (Culture & Recreation): $0.3 million through September 2026 compared to $0.4 million in the same period in 2025
- Extension Council: $0.5 million through September 2026 compared to $0.6 million in the same period in 2025
- Community Programs (Community Development): $0.2 million through September 2026 compared to $0.2 million in the same period in 2025

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

	General Fund	Debt Service Funds	Special Revenue Funds: Property Tax Supported	Special Revenue Funds: Fire District 1 Fund	Special Revenue Funds: Non-Property Tax Funds	Enterprise & Internal Service	Total Operating Funds
Revenues							
Property taxes	$ 172,659,254	$ 12,250,273	$ 19,974,777	$ 23,511,172	$ -	$ -	$ 228,395,476
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	-	107,670,561	-	113,179,580
Charges for services	42,588,684	-	-	790,958	53,763,778	56,557,380	153,700,799
Fines & forfeitures	57,947	-	53	-	652,775	-	710,776
Miscellaneous	2,713,249	-	14,637	447,357	455,471	5,239,210	8,869,924
Reimbursements	7,776,484	-	29,919	20,953	141,514	298,719	8,267,589
Uses of money & property	22,096,164	-	-	650,000	376,247	934,420	24,056,831
Transfers in & other proceeds	56,267	2,870,488	-	-	1,488,483	15,269,687	19,684,925
Total	**310,416,768**	**17,058,192**	**27,059,533**	**27,687,591**	**168,664,502**	**87,757,643**	**638,644,229**
Expenditures							
Personnel	185,507,122	-	7,980,908	20,638,544	66,592,610	6,551,227	287,270,410
Contractual	72,015,496	20,000	18,698,628	1,877,447	36,707,802	74,330,070	203,649,444
Debt Service	-	12,604,624	-	2,373,213	-	-	14,977,837
Commodities	9,489,424	-	155,866	985,577	2,595,834	4,065,547	17,292,247
Capital improvements	1,045	-	-	-	48,941,846	1,378,467	50,321,358
Capital outlay	661,163	-	-	280,000	820,319	3,582,157	5,343,639
Transfers to other funds	45,028,437	-	555,640	-	1,309,937	50,492	46,944,506
Total	**312,702,686**	**12,624,624**	**27,391,042**	**26,154,780**	**156,968,349**	**89,957,959**	**625,799,441**
Net change in fund balance	**(2,285,918)**	**4,433,568**	**(331,509)**	**1,532,810**	**11,696,152**	**(2,200,316)**	**12,844,788**
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	**$ 102,827,671**	**$ 12,428,216**	**$ 2,829,842**	**$ 5,658,284**	**$ 39,912,795**	**$ 35,403,314**	**$ 199,060,123**

Year-End Fund Balance:

General Fund: Expenditures are estimated to exceed revenues by $2.3 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 $0.3 million by year-end primarily due to an increase in contractual expenditures.

Fire District 1: The fund balance is projected to increase by $1.5 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 $11.7 million by year-end primarily due to an increase in intergovernmental revenue.

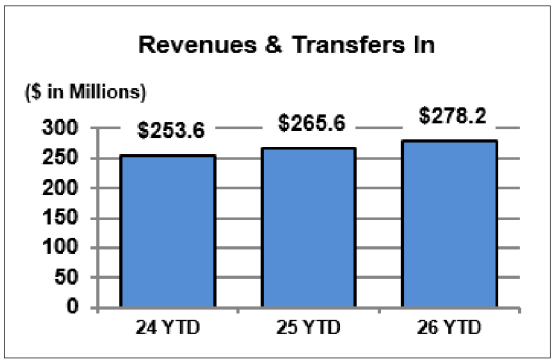
Enterprise and Internal Service Funds: The fund balances within this fund are estimated to decrease by $2.2 million by year-end. This is primarily due to a projected increase in health insurance premiums due to a stabilized staff, thus causing a decrease in turnover rates.

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General Fund

General Fund

Major Revenues



Total revenues in the General Fund through the first three quarters of 2026 totaled $278.2 million, an increase of $12.6 million (4.7 percent) compared to the same timeframe in 2025.

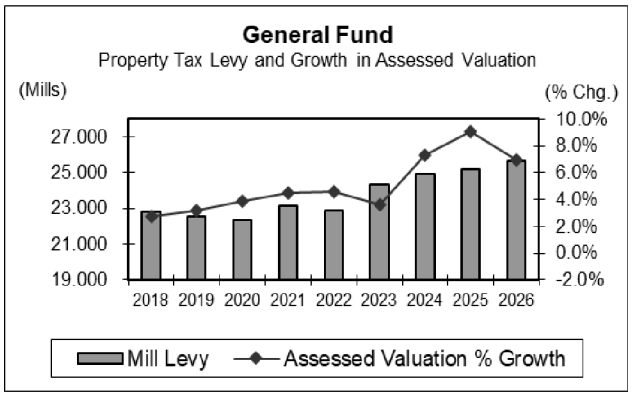
The increase in revenue is largely attributable to an increase in charges for services ($4.4 million), current property taxes ($2.7 million), local retail sales and use taxes ($1.9 million), uses of money and property ($1.8 million), reimbursements ($0.8 million), back property taxes ($0.8 million), and motor vehicle taxes ($0.8 million). The increase in charges for services ($4.4 million) is due to an increase in insurance fees ($2.3 million), Medicare fees ($1.7 million), Setoff program fees ($0.2 million), and patient fees ($0.1 million) all collected by Emergency Medical Services (EMS). The increase in medical charges for services is due to an increase in billing processing time caused by a staffing shortage in the first three quarters of 2025, where EMS was fully staffed in the same time period in 2026. There was also an increase in prisoner competency fees ($0.6 million) collected by the Sheriff's Office due to an increase in prisoners awaiting competency hearings. There was an increase recorded in officer fees ($0.4 million) collected by the Register of Deeds as a result of an increase of 2.1 percent in number and length of documents processed through the first three quarters of 2026 compared to the same time period in 2025. In addition, there was an increase recorded in miscellaneous charges for services ($0.1 million) collected primarily by Central Services for call center services charged quarterly to the Treasurer and 911 application management for Emergency Communications. The increase in charges for services was offset by a decrease in prisoner housing/care ($0.6 million) due to a decrease in the municipal inmate population collected by the Sheriff's Office and a decrease in Medicaid fees ($0.4 million) collected by EMS due to a Kansas Medical Assistance Program (KMAP) processing error early in 2026 in which they were denying ambulance claims for two Healthcare Common Procedure Coding System (HCPCS) codes on all EMS agencies due to a system programming error. The error was identified at the State level and corrected, resulting in the denied claims being refiled and paid in the first three quarters of 2026.

The increase in current property taxes is due to an increase in assessed valuation of 8.5 percent ($2.7 million, or 1.6 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 local retail sales and use taxes ($1.9 million) is due to continued, stronger-than-expected economic activity. The increase in uses of money and property ($1.8 million) is due to an increase in investment income ($0.8 million), penalties and interest in back taxes ($0.8 million), and an increase in interest on current taxes ($0.2 million) collected by the Division of Finance. The increase in reimbursements ($0.8 million) is primarily due to an increase in administrative reimbursements ($0.8 million) due to an increase in indirect costs collected by the Division of Finance and an increase in miscellaneous reimbursements ($0.1 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 reduction in reimbursement revenue received from Wichita State University (WSU) for management intern salaries ($0.1 million).

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 three quarters of 2026 compared to the same time period in 2025. The increase in motor vehicle taxes ($0.8 million) is due to an increase in motor vehicle registrations through the first three quarters of 2026 compared to the same period in 2025.

The increase in revenue in the County General Fund was offset by a decrease in miscellaneous revenue ($0.6 million). The decrease in miscellaneous revenue ($0.6 million) is primarily due to the sale of the Sheriff's airplane ($0.4 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 three quarters of 2025, with no such school bond elections occurring in same time period in 2026.

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



Property taxes (current) are the largest revenue source in the General Fund. Through the first three quarters of 2026, $168.1 million in current property taxes had been collected, an increase of $2.7 million (1.6 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 three quarters of 2026 increased $1.9 million (6.3 percent) compared to the same timeframe in 2025. Collections in eight of nine 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%
July	3,671,760	3,600,299	-1.95%
August	3,317,751	3,727,252	12.34%
September	3,519,636	3,741,698	6.31%
Total	**30,652,624**	**32,574,985**	**6.27%**

Motor Vehicle tax collections were $14.4 million through the first three quarters of 2026, an increase of $0.8 million (5.5 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 $0.3 million, a nominal decrease of $39,144 (10.2 percent) compared to the first three quarters of 2025.

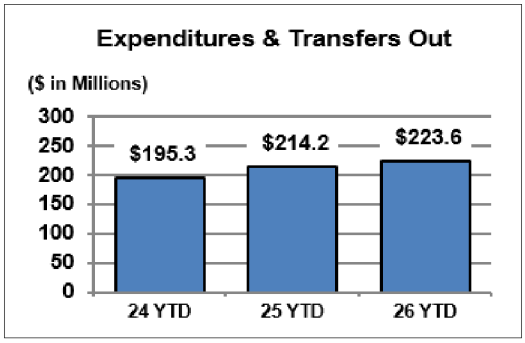
Charges for services revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The $31.8 million collected through the first three quarters of 2026 was $4.4 million (16.0 percent) more than in the same timeframe in 2025, mainly due to an increase in insurance fees ($2.3 million), Medicare fees ($1.7 million), Setoff program fees ($0.2 million), and patient fees ($0.1 million) all collected by Emergency Medical Services (EMS). The increase in medical charges for services is due to an increase in billing processing time caused by a staffing shortage in the first three quarters of 2025, where EMS was fully staffed in the same time period in

2026. There was also an increase in prisoner competency fees ($0.6 million) collected by the Sheriff's Office due to an increase in prisoners awaiting competency hearings. There was an increase recorded in officer fees ($0.4 million) collected by the Register of Deeds as a result of an increase of 2.1 percent in number and length of documents processed through the first three quarters of 2026 compared to the same time period in 2025. In addition, there was an increase recorded in miscellaneous charges for services ($0.1 million) collected primarily by Central Services for call center services charged quarterly to the Treasurer and 911 application management for Emergency Communications. The increase in charges for services was offset by a decrease in prisoner housing/care ($0.6 million) due to a decrease in the municipal inmate population collected by the Sheriff's Office and a decrease in Medicaid fees ($0.4 million) collected by EMS due to a Kansas Medical Assistance Program (KMAP) processing error early in 2026 in which they were denying ambulance claims for two Healthcare Common Procedure Coding System (HCPCS) codes on all EMS agencies due to a system programming error. The error was identified at the State level and corrected, resulting in the denied claims being refiled and paid in the first three quarters of 2026.

Uses of Money and Property revenue, which includes investment income, increased $1.8 million (10.7 percent) compared to the first three quarters of 2025 as the result of an increase in investment income ($0.8 million), penalties and interest in back taxes ($0.8 million), and an increase in interest on current taxes ($0.2 million) collected by the Division of Finance.

Transfers from other funds and other proceeds are typically a result of completed capital projects, which varies as projects can be completed any time during the year. Through the first three quarters of 2025 and 2026, no revenue was captured in this category.

Major Expenditures



Actual expenditures through the first three quarters of 2026 increased $9.4 million (4.4 percent) compared to 2025. Expenditures increased in transfers out ($10.8 million), personnel ($3.6 million), and commodities ($0.4 million), which were partially offset by decreases in contractuals ($4.9 million), equipment ($0.4 million), and capital improvements ($0.1 million).

Personnel costs increased $3.6 million (2.8 percent) compared to the first three quarters of 2025. The increase is mostly attributable to increases in health and life insurance premiums ($1.8 million), salaries and wages ($1.6 million), retirement contributions ($0.1 million), and FICA – OASDI Taxes ($0.1 million) all by departments County-wide. The increase in overtime is primarily due to an increase in jail population and a decrease in staffing in the Department of Corrections and the Sherriff's Office.

General Fund Detailed Personnel Expenditures

Year-to Date Comparison

Category	2025	2026	% Change
Salaries and Wages	$ 88,902,885	$ 90,551,378	1.85%
Overtime	4,176,656	4,692,714	12.36%
Allowances	59,632	58,709	-1.55%
FICA - OASDI	5,634,727	5,718,856	1.49%
FICA - HI	1,319,500	1,339,474	1.51%
Health/Dental Ins.	15,692,901	17,508,548	11.57%
Retirement	12,940,560	13,059,481	0.92%
Workers' Comp.	1,255,198	644,164	-48.68%
Unemployment Tax	84,409	85,674	1.50%
Vac. Sell as Benefits	163,493	172,622	5.58%
Donated Leave	881	-	-100.00%
Wireless Allowance	105,637	105,241	-0.37%
Call Back/On Call	81,000	81,024	0.03%
Total	**$ 130,417,479**	**$ 134,018,075**	**2.76%**

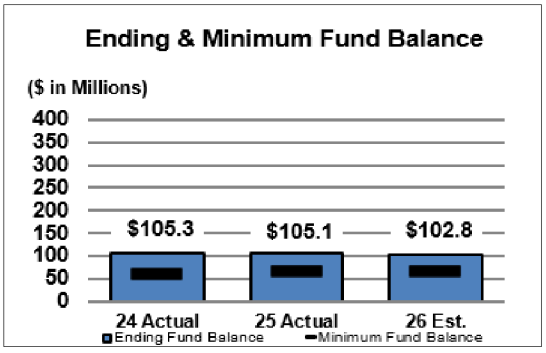
Contractual services expenditures decreased $4.9 million (9.2 percent) through the first three quarters of 2026 compared to the same timeframe in 2025. The decrease is primarily due to a decrease in grant award ($5.5 million) mostly to Exploration Place ($5.2 million) due to the final contractual payout in 2025 due to action taken by the Board of County

Commissioners (BOCC), the Crime Prevention Fund ($0.2 million) due to the timing of a purchasing requisition created for early intervention services in 2025, and the Department of Aging and Disabilities ($0.1 million) due to changes with the Meals on Wheels program. There was an offsetting increase in medical professional services ($0.6 million) primarily by the Sheriff's Office due to increased cost of inmate medical care.

Commodity expenditures increased $0.4 million (6.9 percent) compared to the first three quarters of 2025, primarily due to an increase in postage/shipping ($0.2 million) by Central Services due to increased United States Postal Service postage rates and in chemical purchases ($0.2 million) primarily by Emergency Medical Services (EMS) due to increased usage and rental of oxygen.

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

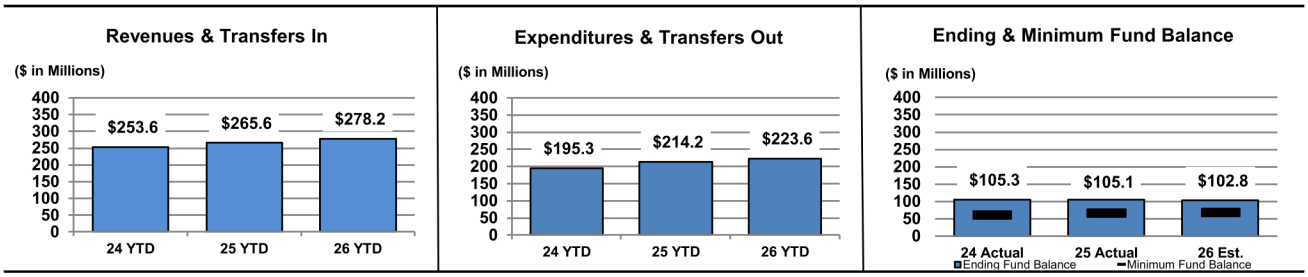


The General Fund 2026 beginning budgetary fund balance of $105.1 million is estimated to decrease $2.3 million (2.2 percent) by the end of 2026, primarily due to an increase in transfers to other funds for a one-time settlement payment.

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 three quarters of 2026 increased $12.6 million versus the same time period in 2025, specifically in charges for services ($4.4 million), current property taxes ($2.7 million), local retail sales and use taxes ($1.9 million), uses of money and property ($1.8 million), reimbursements ($0.8 million), back property taxes ($0.8 million), and motor vehicle taxes ($0.8 million). The increases in revenue were partially offset by a decrease in miscellaneous revenue ($0.6 million). Expenditures increased $9.4 million compared to the same timeframe in 2025, specifically in transfers out ($10.8 million), personnel ($3.6 million), and commodities ($0.4 million). The increases in expenditures were partially offset by a decrease in contractuals ($4.9 million), equipment ($0.4 million), and capital improvements ($0.1 million).



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

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

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ 165,429,242	$ 168,819,787	$ 168,819,787	$ 168,148,467	$ 169,027,467	$ 207,680
Back Prop. Taxes & Ref. Warrants	2,726,279	10,925,339	10,925,339	3,542,016	3,631,787	(7,293,552)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	13,666,469	29,968,221	29,968,221	14,423,558	19,587,502	(10,380,718)
Local Retail Sales & Use Taxes	30,652,624	41,176,238	41,176,238	32,574,985	42,155,804	979,566
All Other Taxes	170,453	242,599	242,599	156,862	193,233	(49,365)
Licenses & Permits	34,466	38,915	38,915	17,251	36,353	(2,562)
Intergovernmental	384,717	1,212,576	1,212,576	345,603	495,827	(716,749)
Charges for Services	27,454,505	36,583,449	36,583,449	31,844,227	42,588,684	6,005,236
Fines & Forfeitures	40,999	52,820	52,820	36,526	57,947	5,127
Miscellaneous	2,502,371	2,217,674	2,217,674	1,881,702	2,713,249	495,576
Reimbursements	5,525,307	4,806,744	4,806,744	6,351,990	7,776,484	2,969,739
Uses of Money & Property	17,017,083	13,657,285	13,657,285	18,840,944	22,096,164	8,438,878
Transfers In & Other Proceeds	-	162,390	162,390	-	56,267	(106,123)
Total Revenues & Transfers In	**265,604,515**	**309,864,036**	**309,864,036**	**278,164,130**	**310,416,768**	**552,732**
Expenditures & Transfers Out						
Personnel	$ 130,417,479	$ 189,629,882	$ 189,120,989	$ 134,018,075	$ 185,507,122	$ (3,613,867)
Contractuals	53,091,050	105,534,321	95,764,831	48,225,128	72,015,496	(23,749,335)
Debt Service	-	-	-	-	-	-
Commodities	6,356,011	9,352,698	9,295,639	6,794,004	9,489,424	193,784
Capital Improvement	53,029	8,039,774	26,031	(27,163)	1,045	(24,986)
Capital Outlay	47,776	1,647,043	1,651,382	(357,271)	661,163	(990,219)
Transfers Out	24,220,757	27,263,009	45,607,854	34,974,077	45,028,437	(579,417)
Total Expenditures & Transfers Out	**214,186,102**	**341,466,727**	**341,466,727**	**223,626,851**	**312,702,686**	**(28,764,040)**
Net Change in Fund Balance	**51,418,413**	**(31,602,691)**	**(31,602,691)**	**54,537,279**	**(2,285,918)**	**(28,211,308)**
Actual Beginning Fund Balance	**105,311,007**	**105,113,589**	**105,113,589**	**105,113,589**	**105,113,589**	**-**
Ending Fund Balance	**$ 156,729,420**	**$ 73,510,898**	**$ 73,510,898**	**$ 159,650,868**	**$ 102,827,671**	**$ (28,211,308)**

General Fund

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

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

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Expenditures and Interfund Transfers Out By Department						
General Government						
County Commission						
Personnel	618,029	881,769	881,769	645,849	871,468	(10,301)
Contractuals	61,865	106,419	106,419	56,189	99,415	(7,004)
Debt Service	-	-	-	-	-	-
Commodities	18,621	18,381	18,381	4,295	13,034	(5,347)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commission	**698,516**	**1,006,569**	**1,006,569**	**706,333**	**983,917**	**(22,652)**
County Manager						
Personnel	1,397,497	2,169,671	2,169,671	1,441,361	1,955,803	(213,868)
Contractuals	287,460	235,497	235,497	200,288	233,010	(2,487)
Debt Service	-	-	-	-	-	-
Commodities	11,349	22,500	22,500	7,966	20,120	(2,380)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Manager	**1,696,306**	**2,427,668**	**2,427,668**	**1,649,615**	**2,208,932**	**(218,736)**
County Counselor						
Personnel	1,089,910	1,623,408	1,623,408	1,080,791	1,485,811	(137,596)
Contractuals	332,078	350,198	950,198	693,011	940,158	(10,040)
Debt Service	-	-	-	-	-	-
Commodities	22,899	26,000	26,000	3,511	7,081	(18,919)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	**1,444,888**	**1,999,606**	**2,599,606**	**1,777,313**	**2,433,051**	**(166,555)**
County Clerk						
Personnel	993,785	1,565,614	1,557,614	1,056,977	1,439,216	(118,398)
Contractuals	11,358	16,750	14,170	12,828	13,069	(1,101)
Debt Service	-	-	-	-	-	-
Commodities	161,250	160,309	170,889	166,783	167,798	(3,091)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	**1,166,393**	**1,742,673**	**1,742,673**	**1,236,588**	**1,620,082**	**(122,590)**
Register of Deeds						
Personnel	955,294	1,400,659	1,400,659	1,012,332	1,388,369	(12,291)
Contractuals	19,262	17,674	17,674	11,466	16,578	(1,096)
Debt Service	-	-	-	-	-	-
Commodities	23,124	26,000	25,790	17,703	23,450	(2,340)
Capital Improvements	-	-	210	210	210	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	**997,681**	**1,444,333**	**1,444,333**	**1,041,711**	**1,428,606**	**(15,728)**
Election Commissioner						
Personnel	1,094,386	2,034,683	2,034,683	1,426,677	1,953,844	(80,839)
Contractuals	527,776	748,168	748,168	538,845	717,019	(31,149)
Debt Service	-	-	-	-	-	-
Commodities	70,203	115,000	115,000	74,513	98,643	(16,357)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Election Commissioner	**1,692,365**	**2,897,851**	**2,897,851**	**2,040,035**	**2,769,506**	**(128,344)**

General Fund

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

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

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
General Government (Continued)						
Division of Human Resources						
Personnel	1,408,301	2,114,540	2,114,540	1,272,126	1,744,025	(370,515)
Contractuals	193,786	208,587	245,355	190,672	231,698	(13,657)
Debt Service	-	-	-	-	-	-
Commodities	24,448	50,000	47,741	21,381	34,798	(12,943)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Human Resources	**1,626,536**	**2,373,127**	**2,407,636**	**1,484,180**	**2,010,520**	**(397,115)**
Division of Finance						
Personnel	2,588,301	3,938,524	3,938,524	2,886,837	3,835,179	(103,344)
Contractuals	918,996	1,070,500	1,125,360	916,687	1,007,925	(117,435)
Debt Service	-	-	-	-	-	-
Commodities	13,060	81,100	72,240	20,689	31,617	(40,623)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	3	-	-	-	-	-
Total Division of Finance	**3,520,361**	**5,090,124**	**5,136,124**	**3,824,213**	**4,874,721**	**(261,403)**
Budgeted Transfers						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	318,886	5,000,000	15,300,000	10,588,977	15,230,710	(69,290)
Total Budgeted Transfers	**318,886**	**5,000,000**	**15,300,000**	**10,588,977**	**15,230,710**	**(69,290)**
Contingency Reserves						
Personnel	-	-	-	-	-	-
Contractuals	-	45,254,044	29,638,569	-	10,667,196	(18,971,373)
Debt Service	-	-	-	-	-	-
Commodities	-	750,000	21,167	-	-	(21,167)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	750,000	750,000	-	-	(750,000)
Transfers Out	-	-	-	-	-	-
Total Contingency Reserves	**-**	**46,754,044**	**30,409,736**	**-**	**10,667,196**	**(19,742,540)**
County Appraiser						
Personnel	3,995,565	5,901,686	5,901,686	3,983,417	5,452,181	(449,505)
Contractuals	208,076	252,311	252,311	201,084	226,515	(25,796)
Debt Service	-	-	-	-	-	-
Commodities	58,956	84,797	84,797	53,412	70,235	(14,562)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Appraiser	**4,262,597**	**6,238,794**	**6,238,794**	**4,237,913**	**5,748,931**	**(489,863)**
County Treasurer						
Personnel	1,017,897	1,511,299	1,511,299	1,033,016	1,407,241	(104,059)
Contractuals	126,741	56,400	134,650	111,023	129,844	(4,806)
Debt Service	-	-	-	-	-	-
Commodities	10,697	97,004	18,754	9,821	11,100	(7,654)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Treasurer	**1,155,335**	**1,664,703**	**1,664,703**	**1,153,860**	**1,548,185**	**(116,518)**

General Fund

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

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

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
General Government (Continued)						
Metropolitan Area Planning Dept.						
Personnel	-	-	-	-	-	-
Contractuals	667,029	837,170	837,170	627,878	837,170	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	**667,029**	**837,170**	**837,170**	**627,878**	**837,170**	**-**
Facilities Department						
Personnel	2,168,005	3,764,487	3,334,841	2,244,122	3,070,516	(264,325)
Contractuals	4,885,037	5,524,062	6,974,947	5,582,481	6,864,927	(110,020)
Debt Service	-	-	-	-	-	-
Commodities	632,375	1,032,512	1,069,013	863,067	884,941	(184,072)
Capital Improvements	819	6,560,952	-	(28,208)	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	5,247,539	-	6,560,952	6,560,952	6,560,952	-
Total Facilities Department	**12,933,775**	**16,882,013**	**17,939,754**	**15,222,415**	**17,381,336**	**(558,418)**
Central Services						
Personnel	1,126,772	1,663,265	1,663,265	1,188,742	1,628,727	(34,539)
Contractuals	121,591	169,053	169,053	56,203	118,017	(51,036)
Debt Service	-	-	-	-	-	-
Commodities	827,519	1,131,562	1,131,562	1,000,766	1,189,921	58,359
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Central Services	**2,075,883**	**2,963,880**	**2,963,880**	**2,245,711**	**2,936,665**	**(27,216)**
Division of Information & Technology						
Personnel	6,335,595	9,417,487	9,417,487	6,691,646	9,356,684	(60,803)
Contractuals	8,294,162	9,854,377	13,372,628	7,228,371	10,263,246	(3,109,382)
Debt Service	-	-	-	-	-	-
Commodities	466,824	504,516	943,390	704,803	1,024,487	81,096
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	897,043	448,216	(470,158)	447,043	(1,173)
Transfers Out	1,354,354	-	-	-	-	-
Total Division of Info. & Tech.	**16,450,934**	**20,673,423**	**24,181,722**	**14,154,662**	**21,091,460**	**(3,090,261)**
Public Safety						
Office of the Medical Director						
Personnel	402,533	595,345	595,345	352,004	483,885	(111,460)
Contractuals	16,032	25,540	35,440	24,127	35,228	(212)
Debt Service	-	-	-	-	-	-
Commodities	4,234	18,500	18,500	1,243	4,623	(13,877)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Office of the Medical Director	**422,799**	**639,385**	**649,285**	**377,373**	**523,736**	**(125,549)**
Emergency Communications						
Personnel	6,788,932	11,653,800	11,653,800	6,995,769	11,424,699	(229,101)
Contractuals	21,620	74,298	228,460	42,618	87,756	(140,704)
Debt Service	-	-	-	-	-	-
Commodities	15,663	108,550	108,550	23,905	59,334	(49,216)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	1,344	-	-	-	-	-
Total Emergency Communications	**6,827,559**	**11,836,648**	**11,990,810**	**7,062,292**	**11,571,790**	**(419,021)**

General Fund

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

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

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Public Safety (Continued)						
Emergency Management						
Personnel	139,660	202,977	202,977	141,129	194,488	(8,489)
Contractuals	62,213	168,091	168,091	57,679	104,018	(64,073)
Debt Service	-	-	-	-	-	-
Commodities	100,186	183,432	183,432	112,259	152,377	(31,055)
Capital Improvements	-	656,833	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	656,995	162,390	819,223	690,514	826,833	7,610
Total Emergency Management	**959,053**	**1,373,723**	**1,373,723**	**1,001,582**	**1,277,715**	**(96,008)**
Emergency Medical Services						
Personnel	14,241,305	20,239,788	20,239,788	14,891,084	20,580,044	340,256
Contractuals	2,547,471	3,391,814	3,069,434	2,719,925	3,435,605	366,171
Debt Service	-	-	-	-	-	-
Commodities	1,491,818	1,360,656	1,609,656	1,476,209	2,010,425	400,769
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	335,389	105,387	105,400	(229,989)
Transfers Out	247,507	-	-	-	-	-
Total Emergency Medical Services	**18,528,102**	**24,992,258**	**25,254,266**	**19,192,605**	**26,131,474**	**877,207**
Reg. Forensic Science Center						
Personnel	3,461,583	5,166,827	5,166,827	3,605,431	4,984,711	(182,115)
Contractuals	370,349	587,056	587,056	378,789	667,307	80,251
Debt Service	-	-	-	-	-	-
Commodities	244,844	452,688	452,688	244,155	365,506	(87,182)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Regional Forensic Science Center	**4,076,776**	**6,206,571**	**6,206,571**	**4,228,376**	**6,017,524**	**(189,047)**
Department of Corrections						
Personnel	8,527,862	12,713,031	12,713,031	8,764,854	11,912,243	(800,788)
Contractuals	2,135,548	2,543,936	2,575,185	2,411,071	2,550,943	(24,242)
Debt Service	-	-	-	-	-	-
Commodities	249,835	476,050	444,801	224,464	685,130	240,329
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	500,000	500,000	-	-	(500,000)
Total Department of Corrections	**10,913,245**	**16,233,017**	**16,233,017**	**11,400,389**	**15,148,316**	**(1,084,701)**
Sheriff's Office						
Personnel	47,297,366	64,868,359	64,868,359	48,319,959	66,559,156	1,690,797
Contractuals	13,703,159	18,193,614	18,109,855	14,518,887	16,020,860	(2,088,995)
Debt Service	-	-	-	-	-	-
Commodities	765,997	992,336	958,318	644,323	1,076,450	118,132
Capital Improvements	-	-	-	-	-	-
Capital Outlay	47,776	-	117,777	7,500	108,720	(9,057)
Transfers Out	14,823	15,000	15,000	13,549	17,944	2,944
Total Sheriff's Office	**61,829,122**	**84,069,309**	**84,069,309**	**63,504,218**	**83,783,129**	**(286,180)**
District Attorney						
Personnel	10,907,503	15,546,797	15,506,797	11,545,862	15,816,332	309,535
Contractuals	536,757	685,912	918,315	649,038	907,088	(11,227)
Debt Service	-	-	-	-	-	-
Commodities	(9,816)	87,750	100,250	27,745	93,410	(6,840)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	162	-	-	-	-	-
Total District Attorney	**11,434,605**	**16,320,459**	**16,525,362**	**12,222,645**	**16,816,830**	**291,468**

General Fund

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

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

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Public Safety (Continued)						
District Court						
Personnel	114,703	228,215	228,215	118,175	161,297	(66,918)
Contractuals	4,463,917	5,511,002	5,629,787	4,295,974	7,508,411	1,878,624
Debt Service	-	-	-	-	-	-
Commodities	182,510	292,350	340,350	277,158	333,919	(6,431)
Capital Improvements	689	81,989	10,000	-	-	(10,000)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	71,989	71,989	71,989	-
Total District Court	**4,761,819**	**6,113,556**	**6,280,341**	**4,763,296**	**8,075,616**	**1,795,274**
Crime Prevention Fund						
Personnel	-	-	-	-	-	-
Contractuals	330,642	82,383	82,383	82,375	82,383	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Crime Prevention Fund	**330,642**	**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	15,326,312	20,588,119	20,588,119	16,287,493	21,077,902	489,783
Total Budget Transfers	**15,326,312**	**20,588,119**	**20,588,119**	**16,287,493**	**21,077,902**	**489,783**
Noxious Weeds						
Personnel	303,034	462,156	462,156	337,798	460,880	(1,276)
Contractuals	57,200	88,916	88,916	69,742	81,116	(7,800)
Debt Service	-	-	-	-	-	-
Commodities	72,207	99,629	99,629	75,360	90,823	(8,806)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Noxious Weeds	**432,442**	**650,701**	**650,701**	**482,900**	**632,819**	**(17,881)**
Stormwater Management						
Personnel	474,721	688,752	688,752	495,918	676,282	(12,471)
Contractuals	1,724,863	1,902,545	1,901,130	993,642	1,856,911	(44,219)
Debt Service	-	-	-	-	-	-
Commodities	4,034	2,700	4,115	(356)	2,672	(1,443)
Capital Improvements	-	740,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	760,000	-	740,000	740,000	740,000	-
Total Stormwater Management	**2,963,618**	**3,333,997**	**3,333,997**	**2,229,204**	**3,275,864**	**(58,133)**
Environmental Resources						
Personnel	67,515	96,966	96,966	70,253	95,829	(1,137)
Contractuals	43,093	51,331	51,331	32,435	45,246	(6,085)
Debt Service	-	-	-	-	-	-
Commodities	31	2,331	2,331	2,107	2,287	(44)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Environmental Resources	**110,639**	**150,628**	**150,628**	**104,796**	**143,362**	**(7,266)**

General Fund

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

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

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Public Services						
COMCARE						
Personnel	2,735,417	4,226,049	4,226,049	2,061,535	2,412,354	(1,813,695)
Contractuals	852,544	999,549	999,799	728,999	952,256	(47,543)
Debt Service	-	-	-	-	-	-
Commodities	181,923	212,450	212,200	45,833	200,544	(11,656)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total COMCARE	**3,769,884**	**5,438,048**	**5,438,048**	**2,836,367**	**3,565,153**	**(1,872,894)**
Department of Aging & Disabilities						
Personnel	82,824	137,635	137,636	79,681	102,571	(35,064)
Contractuals	1,819,556	2,347,359	2,347,359	2,301,578	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	**1,902,379**	**2,547,494**	**2,547,495**	**2,381,258**	**2,505,170**	**(42,325)**
Health Department						
Personnel	2,701,621	4,478,932	4,447,684	2,989,899	4,024,771	(422,912)
Contractuals	607,541	656,921	673,183	552,798	648,529	(24,654)
Debt Service	-	-	-	-	-	-
Commodities	589,702	829,613	829,613	561,228	699,591	(130,022)
Capital Improvements	14,986	-	14,986	-	-	(14,986)
Capital Outlay	-	-	-	-	-	-
Transfers Out	292,833	935,000	935,000	5,533	424,536	(510,464)
Total Health Department	**4,206,682**	**6,900,466**	**6,900,466**	**4,109,458**	**5,797,427**	**(1,103,038)**
Culture & Recreation						
Sedgwick County Parks Dept.						
Personnel	473,450	740,493	740,493	496,714	700,006	(40,487)
Contractuals	243,502	341,181	311,181	244,594	307,617	(3,564)
Debt Service	-	-	-	-	-	-
Commodities	121,411	124,482	154,482	129,309	134,758	(19,724)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Parks Dept.	**838,363**	**1,206,156**	**1,206,156**	**870,616**	**1,142,381**	**(63,775)**
Sedgwick County Zoo						
Personnel	6,693,115	9,289,192	9,289,192	6,564,542	9,025,135	(264,058)
Contractuals	150,000	150,000	150,000	150,000	150,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Zoo	**6,843,115**	**9,439,192**	**9,439,192**	**6,714,542**	**9,175,135**	**(264,058)**
Exploration Place						
Personnel	155,815	219,901	219,901	161,828	219,031	(870)
Contractuals	5,210,704	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Exploration Place	**5,366,519**	**219,901**	**219,901**	**161,828**	**219,031**	**(870)**

General Fund

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

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

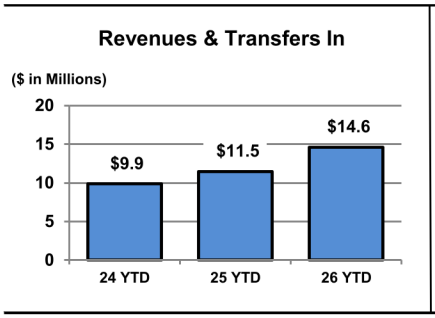
	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Culture and Recreation (Continued)						
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	377,827	351,747	351,747	342,491	351,747	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	**377,827**	**351,747**	**351,747**	**342,491**	**351,747**	**-**
Community Development						
Extension Council						
Personnel	-	-	-	-	-	-
Contractuals	557,200	705,786	705,786	529,340	705,786	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Extension Council	**557,200**	**705,786**	**705,786**	**529,340**	**705,786**	**-**
Economic Development						
Personnel	59,181	87,576	87,576	61,747	84,344	(3,232)
Contractuals	405,932	1,709,335	1,693,429	450,000	546,012	(1,147,417)
Debt Service	-	-	-	-	-	-
Commodities	105	9,500	9,500	350	350	(9,150)
Capital Improvements	36,535	-	835	835	835	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	15,071	15,071	15,071	-
Total Economic Development	**501,753**	**1,806,411**	**1,806,411**	**528,003**	**646,612**	**(1,159,799)**
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	198,162	264,795	264,795	222,000	264,795	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	**198,162**	**264,795**	**264,795**	**222,000**	**264,795**	**-**
Total Expenditures & Transfers Out	**214,186,102**	**341,466,727**	**341,466,727**	**223,626,851**	**312,702,686**	**(28,764,040)**
Net Change in Fund Balance	**51,418,413**	**(31,602,691)**	**(31,602,691)**	**54,537,279**	**(2,285,918)**	**(28,211,308)**
Actual Fund Balance, Beginning of Year	**105,311,007**	**105,113,589**	**105,113,589**	**105,113,589**	**105,113,589**	**-**
Ending Fund Balance	**$ 156,729,420**	**$ 73,510,898**	**$ 73,510,898**	**$ 159,650,868**	**$ 102,827,671**	**$ (28,211,308)**

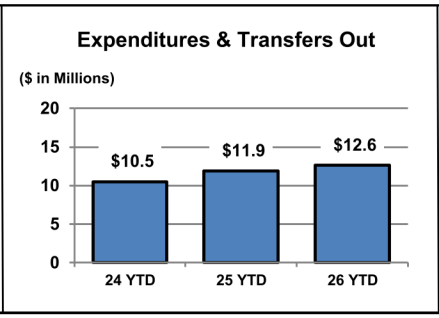
Budgetary Accounts

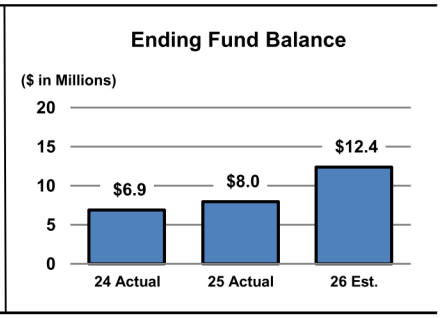
Bond and Interest

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.







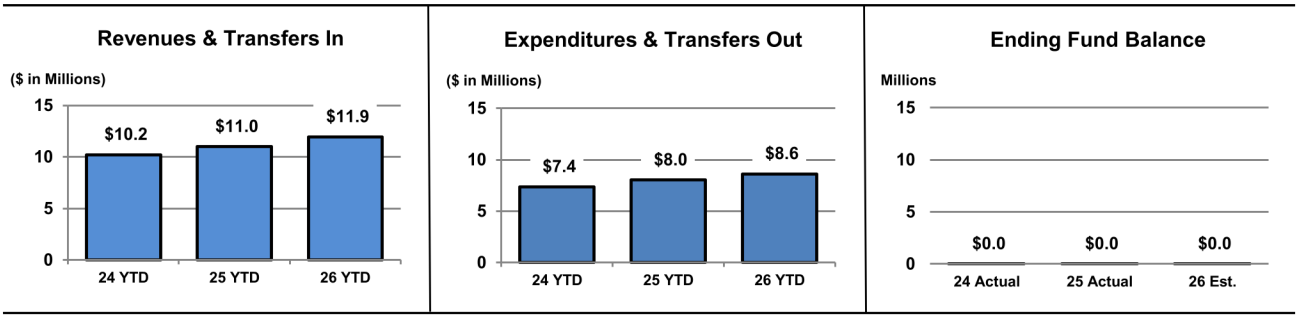
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ 9,110,853	$ 12,044,815	$ 12,044,815	$ 11,975,546	$ 12,043,210	$ (1,606)
Back Prop. Taxes & Ref. Warrants	166,266	125,652	125,652	202,070	207,063	81,412
Special Assessment Prop. Taxes	352,042	243,309	243,309	453,848	849,966	606,657
Motor Vehicle Taxes	649,744	1,053,055	1,053,055	792,069	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	1,198,175	2,455,653	2,455,653	1,198,175	2,870,488	414,835
Total Revenues & Transfers In	**11,477,081**	**15,922,484**	**15,922,484**	**14,621,709**	**17,058,192**	**1,135,709**
Expenditures & Transfers Out						
Personnel	$ -	$ -	$ -	$ -	$ -	$ -
Contractuals	232	20,000	20,000	1,100	20,000	-
Debt Service	11,885,341	16,275,590	16,275,590	12,604,624	12,604,624	(3,670,966)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	**11,885,574**	**16,295,590**	**16,295,590**	**12,605,724**	**12,624,624**	**(3,670,966)**
Net Change in Fund Balance	**(408,493)**	**(373,106)**	**(373,106)**	**2,015,984**	**4,433,568**	**(2,535,257)**
Actual Beginning Fund Balance	**6,902,638**	**7,968,858**	**7,968,858**	**7,968,858**	**7,968,858**	**-**
Ending Fund Balance	**$ 6,494,145**	**$ 7,595,752**	**$ 7,595,752**	**$ 9,984,842**	**$ 12,402,426**	**$ (2,535,257)**

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)

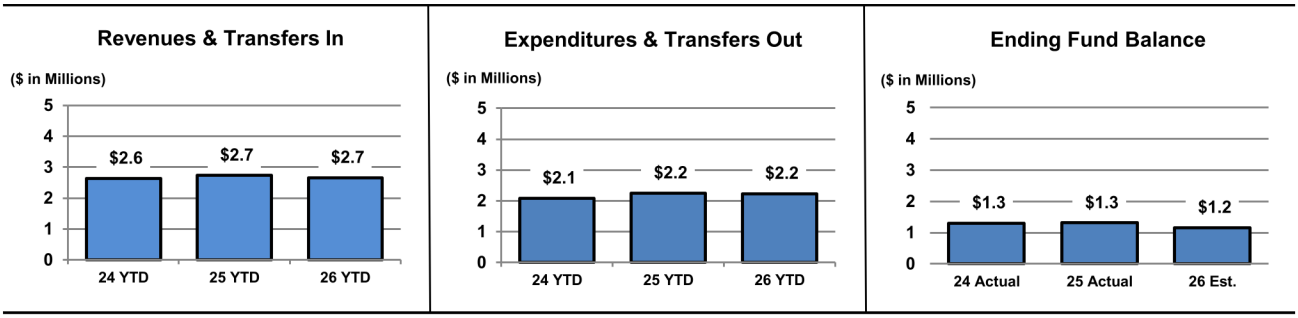
For the month ending September 30, 2026, with comparative actuals ending September 30, 2025

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ 10,005,743	$ 10,925,334	$ 10,925,334	$ 10,861,483	$ 10,919,199	$ (6,134)
Back Prop. Taxes & Ref. Warrants	171,589	138,077	138,077	214,541	227,376	89,299
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	813,851	1,148,512	1,148,512	871,315	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	10,991,182	12,560,509	12,560,509	11,947,340	12,332,748	(227,761)
Expenditures & Transfers Out						
Personnel	$ -	$ -	$ -	$ -	$ -	$ -
Contractuals	8,022,251	12,711,922	12,711,922	8,632,501	12,332,748	(379,174)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	8,022,251	12,711,922	12,711,922	8,632,501	12,332,748	(379,174)
Net Change in Fund Balance	2,968,932	(151,413)	(151,413)	3,314,839	-	(606,934)
Actual Beginning Fund Balance	9,500	9,500	9,500	9,500	9,500	-
Ending Fund Balance	$ 2,978,432	$ (141,913)	$ (141,913)	$ 3,324,339	$ 9,500	$ (606,934)

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)

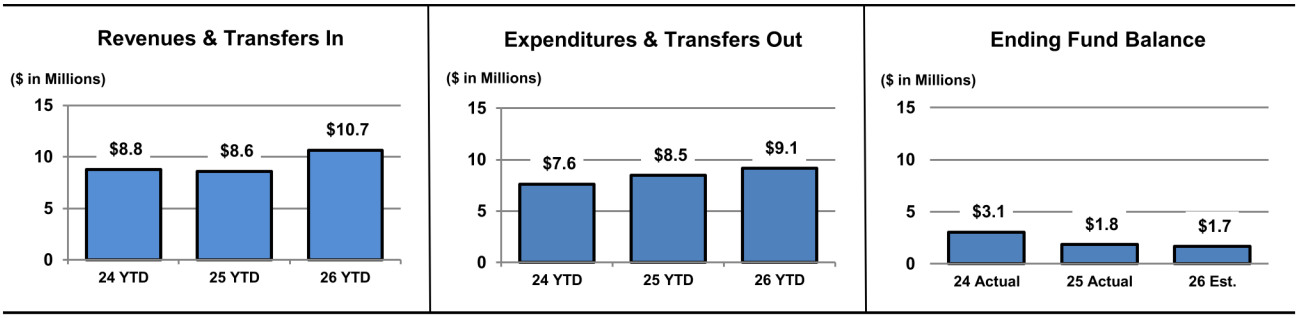
For the month ending September 30, 2026, with comparative actuals ending September 30, 2025

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ 2,481,469	$ 2,403,009	$ 2,403,009	$ 2,389,638	$ 2,401,790	$ (1,219)
Back Prop. Taxes & Ref. Warrants	45,329	34,219	34,219	54,334	56,389	22,171
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	208,445	283,786	283,786	216,573	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	2,735,443	2,741,807	2,741,807	2,660,559	2,751,496	9,689
Expenditures & Transfers Out						
Personnel	$ 585,590	$ 921,864	$ 921,864	$ 554,868	$ 761,777	$ (160,087)
Contractuals	1,660,823	1,915,918	1,915,918	1,675,190	1,842,147	(73,771)
Debt Service	-	-	-	-	-	-
Commodities	2,599	27,357	27,357	5,132	7,364	(19,993)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	298,785	298,785	-	287,735	(11,050)
Total Expenditures & Transfers Out	2,249,012	3,163,924	3,163,924	2,235,189	2,899,023	(264,901)
Net Change in Fund Balance	486,431	(422,117)	(422,117)	425,370	(147,527)	(255,212)
Actual Beginning Fund Balance	1,309,864	1,310,597	1,310,597	1,310,597	1,310,597	-
Ending Fund Balance	$ 1,796,295	$ 888,480	$ 888,480	$ 1,735,967	$ 1,163,070	$ (255,212)

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)

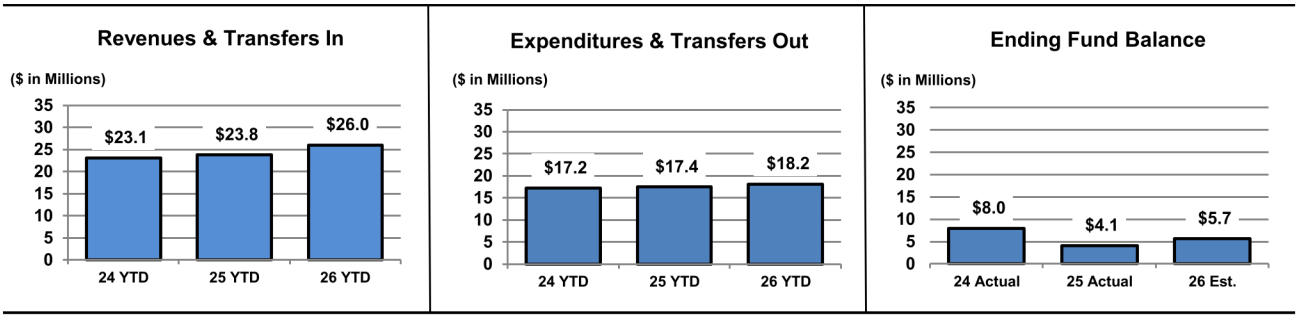
For the month ending September 30, 2026, with comparative actuals ending September 30, 2025

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ 4,416,218	$ 6,272,362	$ 6,272,362	$ 6,233,805	$ 6,269,674	$ (2,688)
Back Prop. Taxes & Ref. Warrants	88,508	60,894	60,894	100,163	100,348	39,454
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	401,572	511,830	511,830	388,267	528,512	16,682
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	13,624	14,217	14,217	9,705	19,157	4,940
Intergovernmental	3,641,724	4,984,879	4,984,879	3,881,989	5,013,191	28,312
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	37	53	53
Miscellaneous	5,215	38,100	38,100	12,990	14,433	(23,667)
Reimbursements	29,317	28,688	28,688	28,125	29,919	1,232
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	**8,596,177**	**11,910,970**	**11,910,970**	**10,655,080**	**11,975,289**	**64,318**
Expenditures & Transfers Out						
Personnel	$ 4,957,047	$ 7,980,506	$ 7,980,506	$ 5,217,986	$ 7,219,131	$ (761,375)
Contractuals	3,377,276	4,321,752	4,329,312	3,565,381	4,523,733	194,421
Debt Service	-	-	-	-	-	-
Commodities	122,576	386,495	378,935	93,625	148,502	(230,434)
Capital Improvements	-	267,905	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	267,905	267,905	267,905	-
Total Expenditures & Transfers Out	**8,456,899**	**12,956,658**	**12,956,658**	**9,144,896**	**12,159,271**	**(797,388)**
Net Change in Fund Balance	**139,278**	**(1,045,688)**	**(1,045,688)**	**1,510,184**	**(183,982)**	**(733,069)**
Actual Beginning Fund Balance	**3,060,670**	**1,841,201**	**1,841,201**	**1,841,201**	**1,841,201**	**-**
Ending Fund Balance	**$ 3,199,948**	**$ 795,513**	**$ 795,513**	**$ 3,351,385**	**$ 1,657,219**	**$ (733,069)**

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)

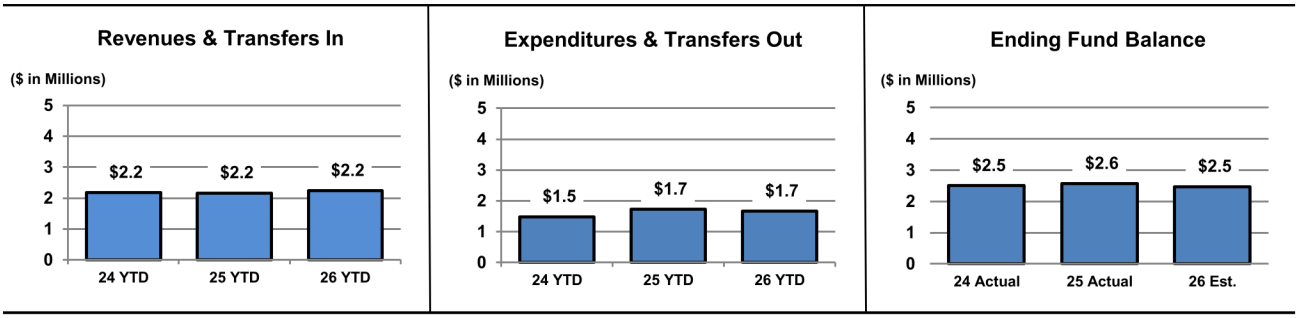
For the month ending September 30, 2026, with comparative actuals ending September 30, 2025

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ 21,708,293	$ 22,941,362	$ 22,941,362	$ 23,156,170	$ 23,165,762	$ 224,400
Back Prop. Taxes & Ref. Warrants	321,954	263,676	263,676	335,647	345,410	81,734
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	1,570,743	2,093,115	2,093,115	1,643,319	2,258,675	165,560
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	7,300	10,019	10,019	7,700	8,475	(1,544)
Intergovernmental	-	-	-	-	-	-
Charges for Services	139,757	817,293	817,293	171,337	790,958	(26,335)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	2,136	52,372	52,372	399,368	447,357	394,985
Reimbursements	20,746	4,432	4,432	11,273	20,953	16,522
Use of Money & Property	7,806	343,451	343,451	323,813	650,000	306,549
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	**23,778,735**	**26,525,720**	**26,525,720**	**26,048,627**	**27,687,591**	**1,161,870**
Expenditures & Transfers Out						
Personnel	$ 14,728,559	$ 20,426,306	$ 20,426,306	$ 15,068,692	$ 20,638,544	$ 212,237
Contractuals	1,322,293	6,957,899	6,957,899	1,474,910	1,877,447	(5,080,452)
Debt Service	536,870	2,516,987	2,516,987	901,266	2,373,213	(143,774)
Commodities	702,009	1,003,658	1,003,658	644,024	985,577	(18,081)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	158,440	280,000	280,000	78,535	280,000	-
Transfers Out	969	-	-	-	-	-
Total Expenditures & Transfers Out	**17,449,140**	**31,184,850**	**31,184,850**	**18,167,426**	**26,154,780**	**(5,030,070)**
Net Change in Fund Balance	**6,329,595**	**(4,659,130)**	**(4,659,130)**	**7,881,201**	**1,532,810**	**(3,868,200)**
Actual Beginning Fund Balance	**7,999,604**	**4,125,474**	**4,125,474**	**4,125,474**	**4,125,474**	**-**
Ending Fund Balance	**$ 14,329,199**	**$ (533,656)**	**$ (533,656)**	**$ 12,006,675**	**$ 5,658,284**	**$ (3,868,200)**

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)

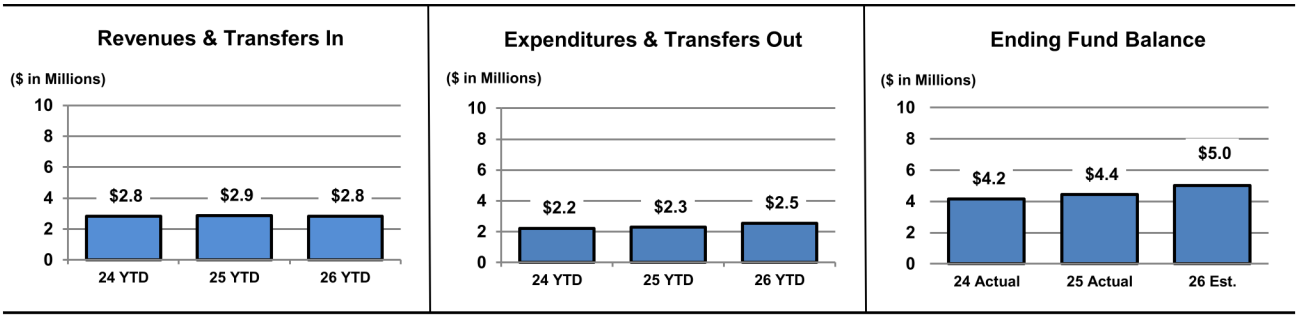
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	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	406	57,407	57,407	39,077	58,000	593
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,166,079	2,252,454	2,252,454	2,199,974	2,248,829	(3,625)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	100	100	-	-	(100)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,166,485	2,309,961	2,309,961	2,239,051	2,306,829	(3,132)
Expenditures & Transfers Out						
Personnel	$ 748,571	$ 1,095,400	$ 1,095,400	$ 787,902	$ 1,076,581	$ (18,820)
Contractuals	857,108	1,540,842	1,502,342	798,327	1,086,771	(415,571)
Debt Service	-	-	-	-	-	-
Commodities	117,663	82,434	120,934	77,578	103,918	(17,016)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	168,000	168,000	-	132,077	(35,923)
Total Expenditures & Transfers Out	1,723,342	2,886,676	2,886,676	1,663,806	2,399,347	(487,329)
Net Change in Fund Balance	443,143	(576,715)	(576,715)	575,244	(92,518)	(490,461)
Actual Beginning Fund Balance	2,500,511	2,567,489	2,567,489	2,567,489	2,567,489	-
Ending Fund Balance	$ 2,943,654	$ 1,990,774	$ 1,990,774	$ 3,142,733	$ 2,474,971	$ (490,461)

Emergency Communications - 911

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

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



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

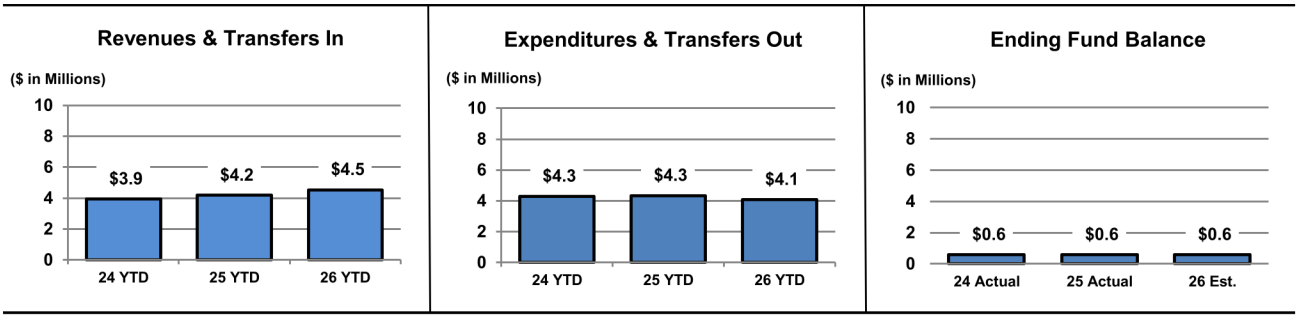
For the month ending September 30, 2026, with comparative actuals ending September 30, 2025

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	2,870,242	3,841,976	3,841,976	2,736,074	3,852,545	10,569
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	216,962	216,962	98,520	175,241	(41,721)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	**2,870,242**	**4,058,938**	**4,058,938**	**2,834,594**	**4,027,786**	**(31,152)**
Expenditures & Transfers Out						
Personnel	$ -	$ -	$ -	$ -	$ -	$ -
Contractuals	2,197,361	2,724,400	2,737,400	2,522,558	2,732,103	(5,297)
Debt Service	-	-	-	-	-	-
Commodities	81,859	60,000	47,000	27,374	40,469	(6,531)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	3,311	663,124	663,124	-	663,124	-
Total Expenditures & Transfers Out	**2,282,531**	**3,447,524**	**3,447,524**	**2,549,932**	**3,435,696**	**(11,828)**
Net Change in Fund Balance	**587,711**	**611,414**	**611,414**	**284,661**	**592,090**	**(42,980)**
Actual Beginning Fund Balance	**4,157,005**	**4,426,427**	**4,426,427**	**4,426,427**	**4,426,427**	**-**
Ending Fund Balance	**$ 4,744,716**	**$ 5,037,841**	**$ 5,037,841**	**$ 4,711,088**	**$ 5,018,517**	**$ (42,980)**

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 Auto License Fund is supported by an annual inter-fund transfer from the General Fund, and this subsidy is capped at $500,000 for the 2026 budget year. New legislation passed during the 2026 legislative session added an additional $5 transaction fee starting July 1, 2026, and Commissioners will be able to approve an additional fee increase by October 1, 2026 that will take effect January 1, 2027.



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

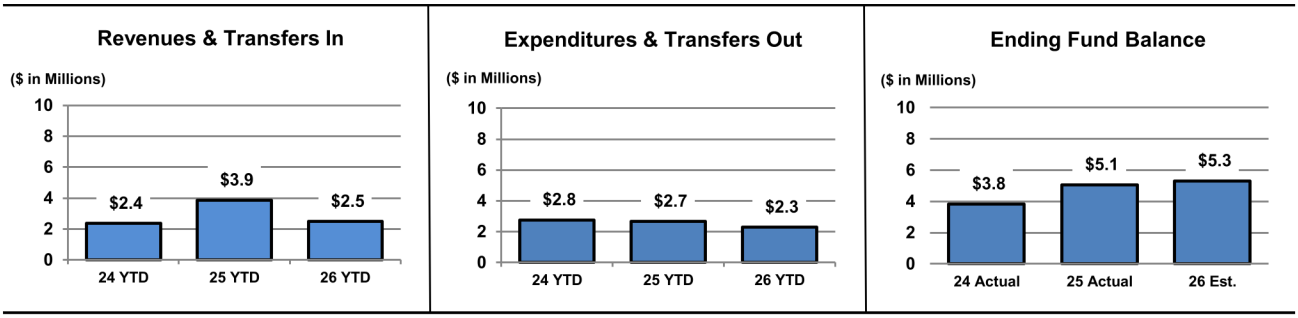
For the month ending September 30, 2026, with comparative actuals ending September 30, 2025

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	39,025	36,775	36,775	39,550	39,769	2,994
Charges for Services	4,011,750	5,143,517	5,107,172	4,379,299	5,517,828	410,655
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	9,016	(23,875)	12,470	9,934	22,602	10,132
Reimbursements	-	-	-	-	-	-
Use of Money & Property	112,633	99,570	99,570	114,198	152,264	52,693
Transfers In & Other Proceeds	-	563,798	563,798	-	-	(563,798)
Total Revenues & Transfers In	**4,172,424**	**5,819,785**	**5,819,785**	**4,542,980**	**5,732,462**	**(87,323)**
Expenditures & Transfers Out						
Personnel	$ 3,166,004	$ 5,020,728	$ 5,020,728	$ 2,910,172	$ 3,985,193	$ (1,035,535)
Contractuals	1,119,007	1,663,465	1,375,584	1,075,595	1,495,806	120,222
Debt Service	-	-	-	-	-	-
Commodities	55,572	74,500	101,966	90,069	139,250	37,284
Capital Improvements	-	-	260,416	-	-	(260,416)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	112,214	112,214
Total Expenditures & Transfers Out	**4,340,583**	**6,758,693**	**6,758,693**	**4,075,836**	**5,732,463**	**(1,026,231)**
Net Change in Fund Balance	**(168,159)**	**(938,908)**	**(938,908)**	**467,144**	**-**	**(1,113,553)**
Actual Beginning Fund Balance	**587,027**	**587,027**	**587,027**	**587,027**	**587,027**	**-**
Ending Fund Balance	**$ 418,868**	**$ (351,881)**	**$ (351,881)**	**$ 1,054,171**	**$ 587,027**	**$ (1,113,553)**

SCDDO Grants

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

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



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

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

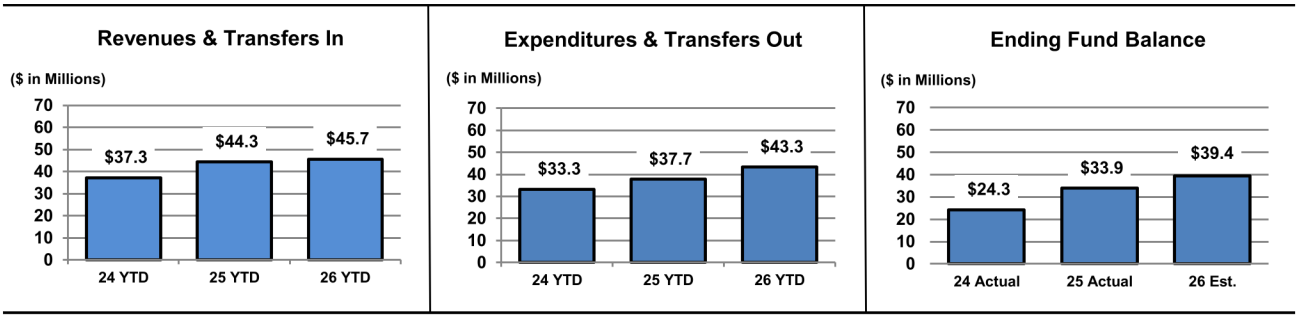
	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,527,516	3,822,628	3,822,628	2,141,392	3,908,381	85,753
Charges for Services	307,500	255,600	255,600	328,860	483,492	227,892
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(20,075)	-	-	-	-	-
Reimbursements	46,331	22,500	22,500	12,177	21,864	(636)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	**3,861,271**	**4,100,728**	**4,100,728**	**2,482,429**	**4,413,738**	**313,010**
Expenditures & Transfers Out						
Personnel	$ 1,332,481	$ 2,174,654	$ 2,174,654	$ 1,422,724	$ 1,923,484	$ (251,169)
Contractuals	1,300,731	2,289,298	2,289,298	851,920	2,200,707	(88,591)
Debt Service	-	-	-	-	-	-
Commodities	31,518	42,700	42,700	8,166	41,612	(1,088)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	**2,664,730**	**4,506,652**	**4,506,652**	**2,282,809**	**4,165,804**	**(340,848)**
Net Change in Fund Balance	**1,196,541**	**(405,924)**	**(405,924)**	**199,620**	**247,934**	**(27,838)**
Actual Beginning Fund Balance	**3,830,034**	**5,061,829**	**5,061,829**	**5,061,829**	**5,061,829**	**-**
Ending Fund Balance	**$ 5,026,575**	**$ 4,655,905**	**$ 4,655,905**	**$ 5,261,449**	**$ 5,309,763**	**$ (27,838)**

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.



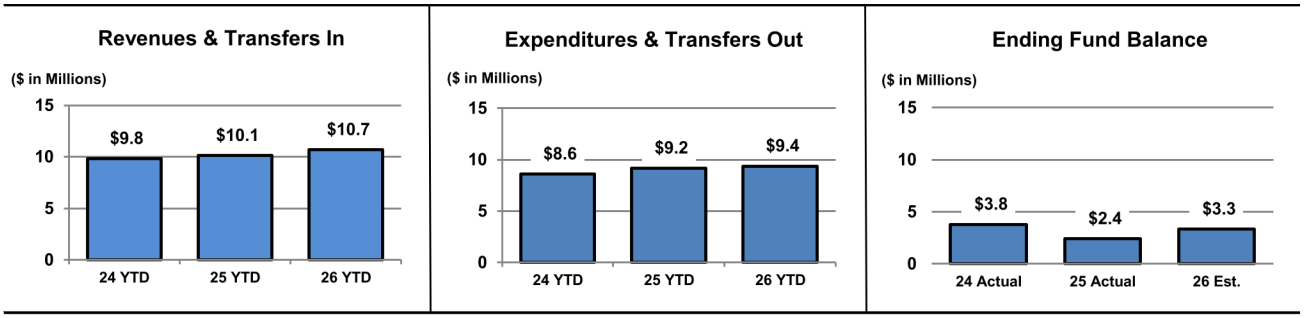
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	12,899,107	17,954,660	21,164,642	13,521,559	18,121,602	(3,043,040)
Charges for Services	31,418,324	46,285,087	46,285,087	32,151,436	42,297,419	(3,987,668)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,145	8,675	8,675	4,663	5,502	(3,173)
Reimbursements	15,970	13,800	13,800	5,130	9,973	(3,827)
Use of Money & Property	7,441	5,000	5,000	4,646	12,245	7,245
Transfers In & Other Proceeds	-	88,890	88,890	-	88,890	-
Total Revenues & Transfers In	**44,341,986**	**64,356,112**	**67,566,094**	**45,687,433**	**60,535,631**	**(7,030,463)**
Expenditures & Transfers Out						
Personnel	$ 26,239,787	$ 46,499,100	$ 48,575,428	$ 29,289,141	$ 39,723,007	$ (8,852,421)
Contractuals	10,927,165	18,592,494	19,349,360	13,423,120	14,212,873	(5,136,488)
Debt Service	-	-	-	-	-	-
Commodities	546,008	2,302,345	2,330,795	599,576	669,637	(1,661,158)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	240,000	240,000	-	369,580	129,580
Total Expenditures & Transfers Out	**37,712,960**	**67,633,939**	**70,495,583**	**43,311,838**	**54,975,097**	**(15,520,486)**
Net Change in Fund Balance	**6,629,026**	**(3,277,827)**	**(2,929,489)**	**2,375,596**	**5,560,535**	**(22,550,950)**
Actual Beginning Fund Balance	**24,289,130**	**33,870,115**	**33,870,115**	**33,870,115**	**33,870,115**	**-**
Ending Fund Balance	**$ 30,918,156**	**$ 30,592,288**	**$ 30,940,626**	**$ 36,245,711**	**$ 39,430,650**	**$ (22,550,950)**

Corrections Grants

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



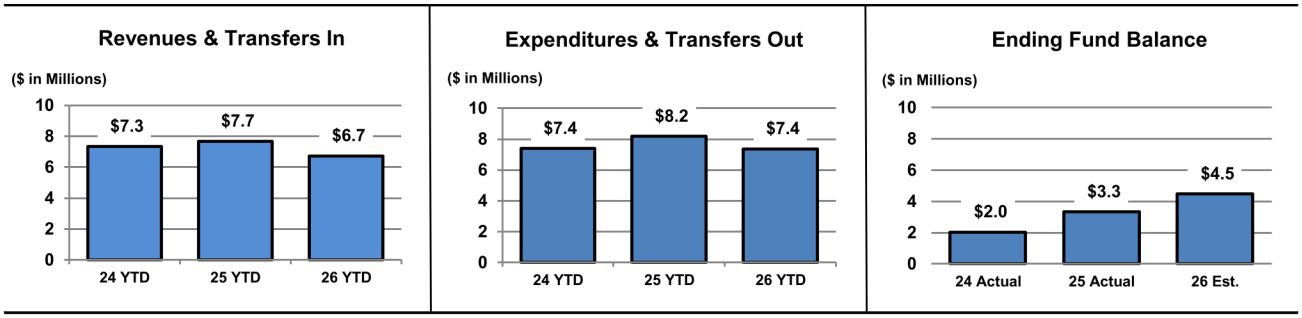
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	9,749,948	14,277,208	14,622,208	10,311,995	12,984,230	(1,637,978)
Charges for Services	335,989	672,321	672,321	345,260	514,118	(158,203)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	29,006	25,000	25,000	23,391	37,113	12,113
Reimbursements	168	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	**10,115,112**	**15,486,119**	**15,831,119**	**10,680,646**	**13,535,630**	**(2,295,489)**
Expenditures & Transfers Out						
Personnel	$ 7,809,981	$ 12,194,801	$ 12,194,801	$ 7,771,268	$ 10,549,525	$ (1,645,276)
Contractuals	1,234,828	2,898,038	3,158,188	1,409,492	1,781,525	(1,376,663)
Debt Service	-	-	-	-	-	-
Commodities	126,866	251,680	336,530	198,147	275,951	(60,579)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	**9,171,675**	**15,344,519**	**15,689,519**	**9,378,906**	**12,607,001**	**(3,082,518)**
Net Change in Fund Balance	**943,437**	**141,600**	**141,600**	**1,301,740**	**928,630**	**(5,378,007)**
Actual Beginning Fund Balance	**3,794,779**	**2,405,631**	**2,405,631**	**2,405,631**	**2,405,631**	**-**
Ending Fund Balance	**$ 4,738,216**	**$ 2,547,231**	**$ 2,547,231**	**$ 3,707,371**	**$ 3,334,261**	**$ (5,378,007)**

Aging Grants

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



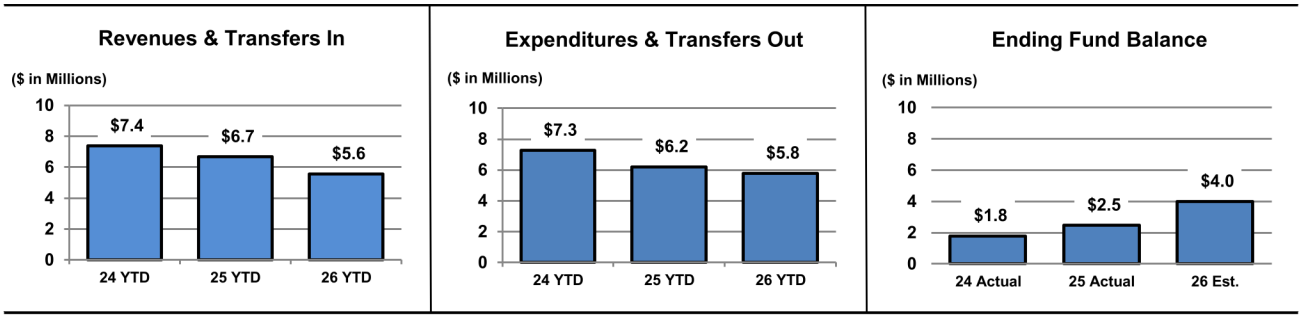
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	6,902,412	9,540,984	9,740,984	6,109,191	9,090,098	(650,886)
Charges for Services	763,888	635,000	635,000	552,832	654,150	19,150
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	2,612	-	-	67,272	90,750	90,750
Reimbursements	760	-	-	-	768	768
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	361,285	361,285	-	316,924	(44,361)
Total Revenues & Transfers In	**7,669,673**	**10,537,269**	**10,737,269**	**6,729,295**	**10,152,690**	**(584,579)**
Expenditures & Transfers Out						
Personnel	$ 1,913,437	$ 2,448,629	$ 2,456,871	$ 1,658,226	$ 2,240,443	$ (216,428)
Contractuals	5,858,126	7,862,207	8,053,965	5,678,666	6,632,132	(1,421,833)
Debt Service	-	-	-	-	-	-
Commodities	326,571	208,180	208,180	30,569	132,667	(75,513)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	73,390	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	**8,171,524**	**10,519,016**	**10,719,016**	**7,367,461**	**9,005,242**	**(1,713,774)**
Net Change in Fund Balance	**(501,851)**	**18,253**	**18,253**	**(638,166)**	**1,147,448**	**(2,298,353)**
Actual Beginning Fund Balance	**2,041,156**	**3,325,810**	**3,325,810**	**3,325,810**	**3,325,810**	**-**
Ending Fund Balance	**$ 1,539,305**	**$ 3,344,063**	**$ 3,344,063**	**$ 2,687,644**	**$ 4,473,258**	**$ (2,298,353)**

Health Grants

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



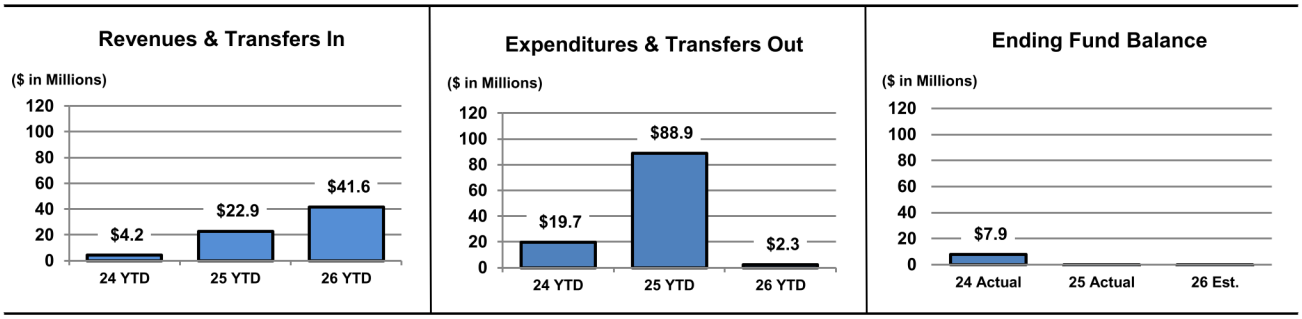
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2025 YTD	2026 YTD					
		Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	5,978,013	9,148,725	9,204,725	5,283,201	7,805,250	(1,399,476)
Charges for Services	250,425	325,835	325,835	275,826	345,740	19,905
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	558	-	-	148	152	152
Reimbursements	39,703	23,852	23,852	-	5,100	(18,752)
Use of Money & Property	-	-	-	-	16	16
Transfers In & Other Proceeds	402,989	894,725	935,000	5,533	894,725	(40,275)
Total Revenues & Transfers In	**6,671,688**	**10,393,137**	**10,489,412**	**5,564,708**	**9,050,982**	**(1,438,429)**
Expenditures & Transfers Out						
Personnel	$ 4,173,724	$ 6,688,547	$ 6,711,636	$ 3,883,173	$ 5,257,533	$ (1,454,103)
Contractuals	1,408,515	2,194,341	2,218,356	1,441,077	1,729,290	(489,066)
Debt Service	-	-	-	-	-	-
Commodities	510,579	621,000	629,895	459,596	540,237	(89,658)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	110,156	-	-	-	-	-
Total Expenditures & Transfers Out	**6,202,974**	**9,503,888**	**9,559,888**	**5,783,846**	**7,527,060**	**(2,032,828)**
Net Change in Fund Balance	**468,714**	**889,249**	**929,524**	**(219,139)**	**1,523,923**	**(3,471,257)**
Actual Beginning Fund Balance	**1,800,923**	**2,470,304**	**2,470,304**	**2,470,304**	**2,470,304**	**-**
Ending Fund Balance	**$ 2,269,637**	**$ 3,359,553**	**$ 3,399,828**	**$ 2,251,165**	**$ 3,994,227**	**$ (3,471,257)**

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.



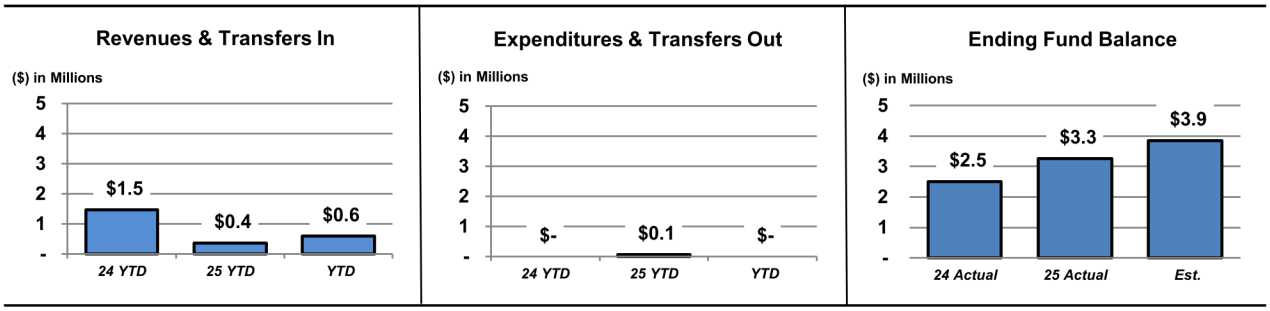
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	22,904,718	-	-	41,482,581	51,686,352	51,686,352
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	103,638	103,638	103,638
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	**22,904,718**	**-**	**-**	**41,586,219**	**51,789,990**	**51,789,990**
Expenditures & Transfers Out						
Personnel	$ -	$ -	$ -	$ -	$ -	$ -
Contractuals	36,238	-	2,848,144	2,324,715	2,848,144	1
Debt Service	-	-	-	-	-	-
Commodities	380	-	-	-	-	-
Capital Improvements	88,824,556	-	48,941,846	1,647	48,941,846	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	**88,861,174**	**-**	**51,789,989**	**2,326,362**	**51,789,990**	**1**
Net Change in Fund Balance	**(65,956,455)**	**-**	**(51,789,989)**	**39,259,857**	**-**	**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	**$ (58,101,039)**	**$ (37,847,526)**	**$ (89,637,515)**	**$ 1,412,331**	**$ (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.



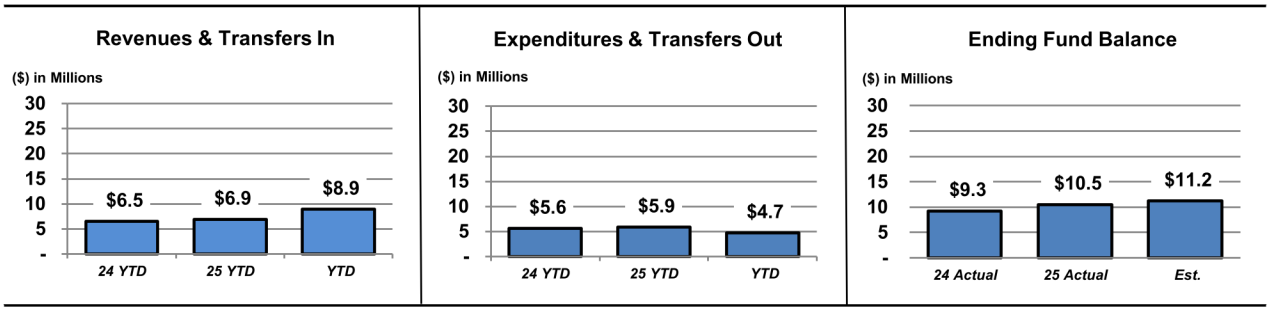
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	372,379	-	-	594,989	594,989	594,989
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	**372,379**	**-**	**-**	**594,989**	**594,989**	**594,989**
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	**305,824**	**-**	**-**	**594,989**	**594,989**	**594,989**
Actual Beginning Fund Balance	**2,514,513**	**3,266,882**	**3,266,882**	**3,266,882**	**3,266,882**	**-**
Ending Fund Balance	**$ 2,820,337**	**$ 3,266,882**	**$ 3,266,882**	**$ 3,861,871**	**$ 3,861,871**	**$ 594,989**

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)

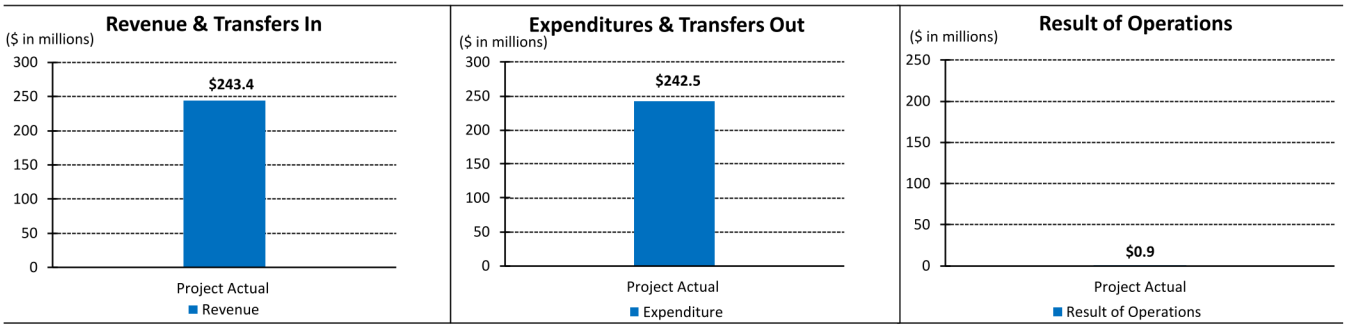
For the month ending September 30, 2026, with comparative actuals ending September 30, 2025

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	6,669,514	9,350,825	9,350,825	8,771,696	9,458,226	107,402
Intergovernmental	-	-	-	-	-	-
Charges for Services	228,612	144,297	144,297	124,581	291,647	147,350
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	3,924	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	6,902,050	9,497,134	9,497,134	8,896,362	9,757,777	260,643
Expenditures & Transfers Out						
Personnel	$ 2,989,578	$ 5,016,856	$ 5,016,856	$ 3,239,706	$ 4,503,456	$ (513,400)
Contractuals	2,819,502	5,144,021	5,144,021	1,423,281	4,453,246	(690,775)
Debt Service	-	-	-	-	-	-
Commodities	49,827	117,700	117,700	45,627	96,185	(21,515)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	50,492	50,492	-	50,492	-
Total Expenditures & Transfers Out	5,858,907	10,329,069	10,329,069	4,708,614	9,103,379	(1,225,690)
Net Change in Fund Balance	1,043,143	(831,935)	(831,935)	4,187,748	654,398	(965,046)
Actual Beginning Fund Balance	9,265,023	10,541,060	10,541,060	10,541,060	10,541,060	-
Ending Fund Balance	$ 10,308,166	$ 9,709,125	$ 9,709,125	$ 14,728,808	$ 11,195,458	$ (965,046)

INTRUST Bank Arena - Subfund

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

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



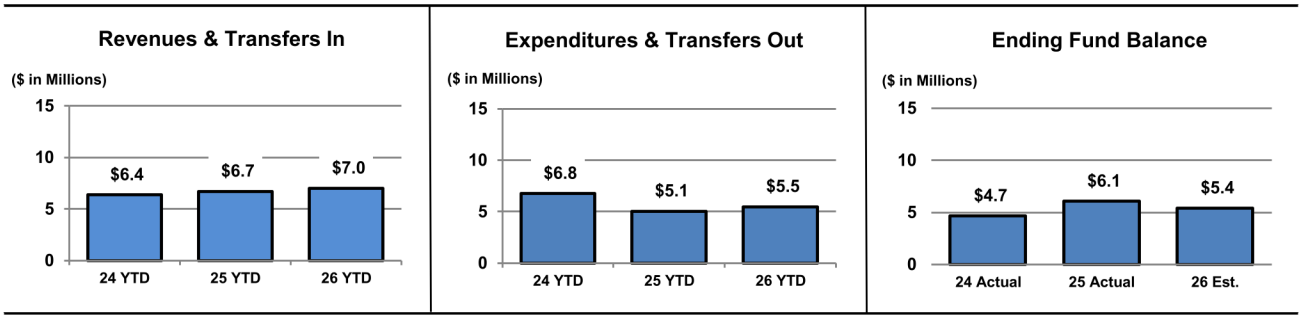
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

	Total Project				
	Budget				
	Original	Revised	FY '05-FY '25 Amounts	FY 2026 Amounts	Total Amounts
Revenues & transfers in					
Local retail sales & use tax	$ 184,528,042	$ 205,500,000	$ 206,537,905	$ -	$ 206,537,905
Intergovernmental revenue	$ -	$ -	$ 10,000,000	$ -	$ 10,000,000
Charges for service	-		15,408,135	997,182	$ 16,405,317
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	1,479,425	244,859,774
Expenditures & transfers out					
Arena A & E Services	11,229,042	13,642,034	13,642,034	-	$ 13,642,034
Land Acquisition & Demolition	20,000,000	17,000,545	16,993,976	-	$ 16,993,976
Site Costs	7,460,000	-	-	-	$ -
Parking	-	5,313,079	5,201,116	-	$ 5,201,116
Infrastructure	4,000,000	7,097,966	7,097,966	-	$ 7,097,966
Construction	77,000,000	141,822,940	141,822,940	-	$ 141,822,940
Contingency	7,700,000	-	-	-	$ -
Pavilions	9,128,000	6,072,455	6,072,455	-	$ 6,072,455
Operations Reserve	48,011,000	8,739,817	2,435,391	-	$ 2,435,391
Project Management & Planning	-	5,232,168	5,232,168	-	$ 5,232,168
Kansas Pavilions - Construct Restroom/Showers	-	181,032	181,032	-	$ 181,032
Kansas Pavilions - Paving	-	402,791	402,791	-	$ 402,791
Arena Operations	-	3,300,933	17,324,919	428,000	$ 17,752,919
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	$ 1,327,978
Arena Capital Improvements	-	1,043,409	24,752,057	1,151,818	$ 25,903,875
Total expenditures & transfers out	184,528,042	211,408,448	242,486,823	1,579,818	244,066,641
Ending fund balance			**$ 893,526**		**$ 793,132**

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)

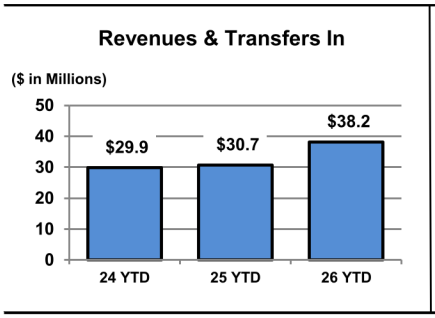
For the month ending September 30, 2026, with comparative actuals ending September 30, 2025

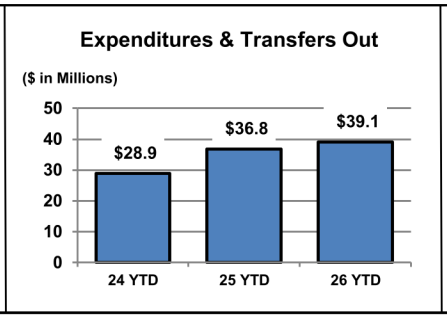
	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	6,547,076	8,825,464	8,825,464	6,762,969	8,967,444	141,981
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	133,192	203,670	203,670	218,278	244,917	41,248
Reimbursements	34,990	47,108	47,108	35,331	47,119	12
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	(150)	-	-
Total Revenues & Transfers In	**6,715,258**	**9,076,241**	**9,076,241**	**7,016,428**	**9,259,481**	**183,240**
Expenditures & Transfers Out						
Personnel	$ 979,790	$ 1,360,270	$ 1,360,270	$ 964,548	$ 1,323,977	$ (36,293)
Contractuals	769,260	1,050,949	1,045,949	695,541	1,153,073	107,124
Debt Service	-	-	-	-	-	-
Commodities	3,009,138	4,044,000	4,049,000	3,143,992	3,852,967	(196,033)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	299,012	6,094,703	6,094,703	691,856	3,582,157	(2,512,546)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	**5,057,200**	**12,549,922**	**12,549,922**	**5,495,936**	**9,912,174**	**(2,637,748)**
Net Change in Fund Balance	**1,658,057**	**(3,473,681)**	**(3,473,681)**	**1,520,491**	**(652,693)**	**(2,454,509)**
Actual Beginning Fund Balance	**4,666,163**	**6,066,493**	**6,066,493**	**6,066,493**	**6,066,493**	**-**
Ending Fund Balance	**$ 6,324,220**	**$ 2,592,812**	**$ 2,592,812**	**$ 7,586,984**	**$ 5,413,800**	**$ (2,454,509)**

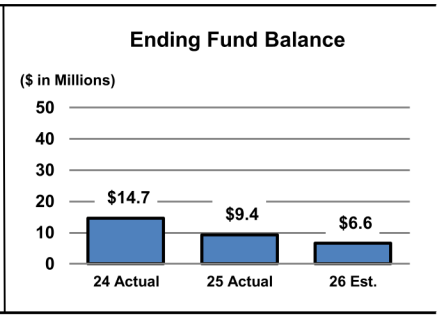
Health/Dental Insurance Fund

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.







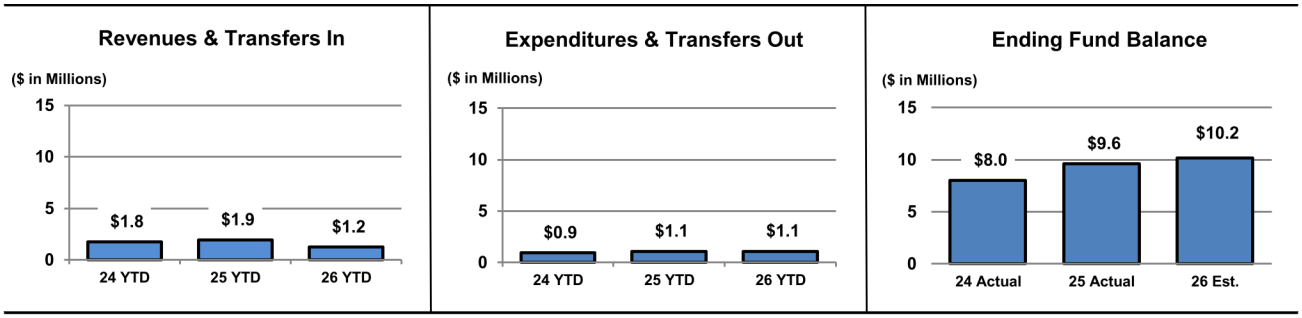
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	27,893,336	46,630,908	46,630,908	33,104,881	44,114,926	(2,515,982)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	2,819,381	3,704,667	3,704,667	4,766,243	4,770,061	1,065,394
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	314,631	568,655	568,655
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	**30,712,717**	**50,335,575**	**50,335,575**	**38,185,756**	**49,453,642**	**(881,933)**
Expenditures & Transfers Out						
Personnel	$ 141,204	$ 178,481	$ 178,481	$ 126,864	$ 169,211	$ (9,269)
Contractuals	36,676,275	47,217,235	47,217,235	38,968,964	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	**36,817,479**	**47,456,216**	**47,456,216**	**39,095,828**	**52,269,115**	**4,812,900**
Net Change in Fund Balance	**(6,104,762)**	**2,879,359**	**2,879,359**	**(910,072)**	**(2,815,473)**	**3,930,967**
Actual Beginning Fund Balance	**14,703,990**	**9,372,895**	**9,372,895**	**9,372,895**	**9,372,895**	**-**
Ending Fund Balance	**$ 8,599,228**	**$ 12,252,254**	**$ 12,252,254**	**$ 8,462,823**	**$ 6,557,422**	**$ 3,930,967**

Workers' Compensation

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



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

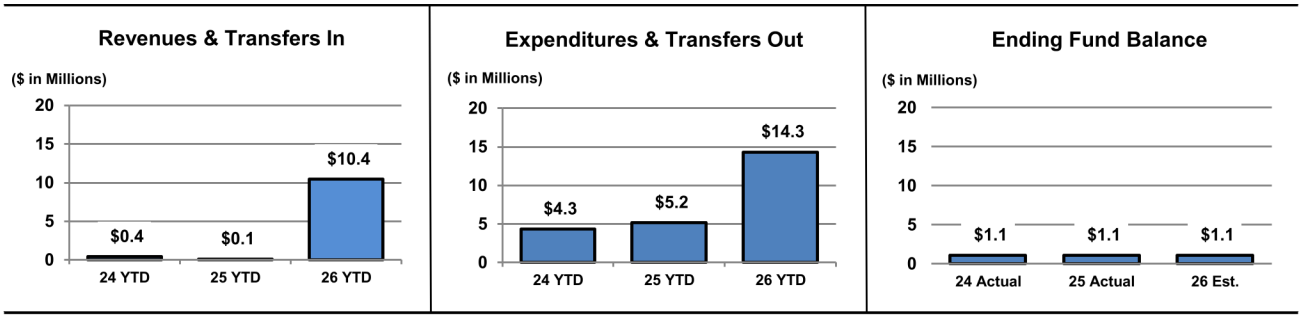
For the month ending September 30, 2026, with comparative actuals ending September 30, 2025

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,881,040	319,627	319,627	966,346	1,533,611	1,213,984
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	957	8,868	8,868	331	1,914	(6,954)
Reimbursements	59,565	213	213	42,842	98,125	97,912
Use of Money & Property	-	-	-	231,738	359,143	359,143
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	**1,941,562**	**328,708**	**328,708**	**1,241,257**	**1,992,793**	**1,664,085**
Expenditures & Transfers Out						
Personnel	$ 221,551	$ 318,616	$ 318,616	$ 191,905	$ 209,380	$ (109,237)
Contractuals	822,491	1,882,030	1,847,030	868,943	1,188,919	(658,111)
Debt Service	-	-	-	-	-	-
Commodities	43,628	-	35,000	34,326	49,871	14,871
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	**1,087,669**	**2,200,646**	**2,200,646**	**1,095,174**	**1,448,170**	**(752,477)**
Net Change in Fund Balance	**853,892**	**(1,871,938)**	**(1,871,938)**	**146,083**	**544,624**	**911,608**
Actual Beginning Fund Balance	**8,022,104**	**9,607,082**	**9,607,082**	**9,607,082**	**9,607,082**	**-**
Ending Fund Balance	**$ 8,875,996**	**$ 7,735,144**	**$ 7,735,144**	**$ 9,753,165**	**$ 10,151,706**	**$ 911,608**

Risk Management

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

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



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

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

	2025 YTD	2026 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2026	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	33,185	128	128	-	60,370	60,242
Reimbursements	88,360	439,529	439,529	115,106	153,475	(286,054)
Use of Money & Property	-	-	-	5,378	6,622	6,622
Transfers In & Other Proceeds	-	4,136,202	4,136,202	10,300,000	14,980,710	10,844,508
Total Revenues & Transfers In	**121,545**	**4,575,860**	**4,575,860**	**10,420,485**	**15,201,177**	**10,625,317**
Expenditures & Transfers Out						
Personnel	$ 267,049	$ 387,023	$ 387,023	$ 250,214	$ 345,203	$ (41,820)
Contractuals	4,877,515	5,086,295	15,346,295	14,073,719	14,808,877	(537,418)
Debt Service	-	-	-	-	-	-
Commodities	15,908	20,435	60,435	4,295	47,097	(13,338)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	**5,160,472**	**5,493,753**	**15,793,753**	**14,328,228**	**15,201,177**	**(592,576)**
Net Change in Fund Balance	**(5,038,927)**	**(917,893)**	**(11,217,893)**	**(3,907,743)**	**-**	**10,032,742**
Actual Beginning Fund Balance	**1,122,574**	**1,122,574**	**1,122,574**	**1,122,574**	**1,122,574**	**-**
Ending Fund Balance	**$ (3,916,353)**	**$ 204,681**	**$ (10,095,319)**	**$ (2,785,169)**	**$ 1,122,574**	**$ 10,032,742**

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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 $5.8 million committed and $0.1 million available. There is one remaining project, the Elections Building.

- **2022:** Budgeted funding for the 2022 CIP totals $27.1 million with $21.4 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 $9.8 million with $5.2 million committed and $4.6 million available. Significant projects include paralleling switchgear modernization, secure parking at the Public Safety Building, and numerous road and bridge projects.

- **2024:** Budgeted funding for the 2024 CIP totals $16.7 million with $11.5 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 $8.9 million committed and $32.3 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 $183.4 million with $131.3 million committed and $52.1 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	Budget	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	2,806,434	2,806,434			12/31/2017
				Annual Sum:	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	1,509,063	255,937	760,299	11/30/2026
	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	1,619,613	485,873	762,559	

Funded Open CIP Facility and Infrastructure Projects by Year

Category	Fund Center	Project Title	Project Phase	Funding	Budget	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2021									
Facility	66001-230	County Elections Building	Completed	Cash	5,884,428	5,785,995	98,433	938,946	12/01/2026
				Annual Sum:	5,884,428	5,785,995	98,433	938,946	
2022									
Facility	31001-230	Community Crisis Center Expansion	Construction	Bond	19,781,666	17,778,270	2,003,396	6,964,345	03/01/2027
	31002-230	COMCARE Peer Housing	Not Started	Bond	599,607		599,607		12/30/2026
	38001-230	Health Deparment Flooring at 1900 E 9th	Not Started	Cash	196,421	44,779	151,642		TBD
	38002-230	Health Dept. West Clinic Remodel	Not Started	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
	91013-230	ADF Relocate Electrical Busway	Completed	Bond	603,274	553,702	49,572	56,831	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:	27,135,260	21,444,949	5,690,311	7,021,176	
2023									
Facility	91017-230	PS Paralleling Switchgear Modernization	Construction	Cash	356,478	356,478		-3,500	12/31/2026
	91018-230	Public Safety Building Secure Parking	Construction	Cash	528,366	504,413	23,953		04/01/2027
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
	21431-231	K15 Corridor Management Study	Design	LST	50,000		50,000		01/01/2027
	21436-231	R366 Stormwater Station 14 Repairs	Construction	LST	200,000	70,654	129,346		12/01/2026

Funded Open CIP Facility and Infrastructure Projects by Year

Category	Fund Center	Project Title	Project Phase	Funding	Budget	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
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	681,420	133,580		04/28/2024
				Annual Sum:	9,795,344	5,223,099	4,572,245	-3,500	
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
	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	Completed	Bond	1,192,000	1,040,753	151,247	480,788	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	338,921	333		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:	16,706,218	11,505,839	5,200,379	1,287,965	
2025									

Funded Open CIP Facility and Infrastructure Projects by Year

Category	Fund Center	Project Title	Project Phase	Funding	Budget	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
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	32,475	12/31/2027
	91022-230	Annex Boiler/Water Heater/Storage Tank	Completed	Cash	200,416	157,464	42,952	66,443	06/30/2026
	91024-230	ADF Kitchen Restoration	Design	Bond	1,132,480	2,877	1,129,603	2,877	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	Completed	Bond	1,500,000	1,033,900	466,100	975,695	10/01/2026
	21024-230	R: Meadowlake Beach BD Ph 1	Construction	Bond	1,294,000	1,153,487	140,513	329,294	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 Pvng	Construction	Bond	390,000	318,457	71,543	97,565	11/20/2026
	21405-231	R384: Oliver Hawk Signal, 31st S & MacAr	Construction	LST	225,000	181,824	43,177		12/07/2026
	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	353,984	2,446,016	68,761	09/01/2027
	21484-231	R348 Pave 135th W north of 53rd N	Design	Bond	1,700,000	146,858	1,553,142		06/01/2027
	21534-231	R326 S Area Pkwy System ARC 95	Ongoing	LST	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

Funded Open CIP Facility and Infrastructure Projects by Year

Category	Fund Center	Project Title	Project Phase	Funding	Budget	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
	21450-231	B516 Tracy btwn 103rd & Diagonal	Completed	Bond	986,000	919,267	66,733	508,592	06/01/2026
	21451-231	B515 151st W btwn 101st & 109th N	Design	Bond	1,140,000	70,277	1,069,723	3,277	07/01/2027
	21452-231	B514 87th S btwn Seneca & Broadway	Completed	Bond	1,600,000	1,065,339	534,661	728,301	06/01/2026
				Annual Sum:	41,238,359	8,919,813	32,318,546	3,433,000	
2026									
Facility	13001-230	Outdoor Warning Device 2017	Ongoing	Cash	2,963,416	2,944,095	19,321	212,445	TBD
	15001-230	RFSC DNA Lab Addition	Design	Bond	8,334,073	356,180	7,977,893		12/30/2029
	17008-230	ADF Domestic Water Heater Replacement	Construction	Cash	1,717,374	801,444	915,930	126,825	12/30/2026
	19002-230	District Court Gallery Wall Movement	Design	Cash	71,989	13,885	58,104		03/01/2027
	20003-230	PW Salt Storage at East Yard	Construction	Bond	833,034	642,095	190,939	36,628	01/01/2027
	20005-230	Open-Faced Vehicle Storage at Three Yard	Design	Cash	267,905		267,905		04/01/2027
	91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	2,120,280	801,719	1,318,561	17,028	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	2,599,548	2,459,625	139,923	761,682	12/31/2027
	91020-230	Main Courthouse Annex Remodel	Construction	Cash	2,966,467	2,322,728	643,739	636,272	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	15,339	12/30/2027
	91029-230	Jail Annex Technology Upgrade	Construction	Cash	333,117	124,680	208,437		12/30/2026
	91030-230	Main Courthouse Chiller 1 Drive Repair	Completed	Cash	80,050	66,708	13,342	66,708	04/01/2026

Funded Open CIP Facility and Infrastructure Projects by Year

Category	Fund Center	Project Title	Project Phase	Funding	Budget	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
	91031-230	Central Ave. Storm Sewer Repair	Construction	Cash	95,259	13,063	82,196	5,880	12/31/2026
Drainage	23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	6,477,874	4,562,693	1,915,181	794,471	TBD

Funded Open CIP Facility and Infrastructure Projects by Year

Category	Fund Center	Project Title	Project Phase	Funding	Budget	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
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
	21403-231	R378 Pawnee btwn 151st & 183rd W	Design	LST	300,000	297,500	2,500	89,250	12/01/2031
	21404-231	R372 21st N & 167th W Roundabout	Design	LST	140,000	140,000		35,000	12/01/2028
	21416-231	R382 63rd St South Pathway	Design	LST	425,000	275,000	150,000	100,349	12/31/2027
	21417-231	R381 MacArthur from 215 W to K-42	Advertising Bidding	LST	460,000	134,103	325,897	134,103	12/31/2026
	21419-231	R364 29th N btwn 119 & 135 W	Design	LST	363,000	213,000	150,000	51,120	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	1,157,428	1	1,157,428	07/01/2025
	21429-231	R365 Pawnee btwn 135th & 151st W	Design	LST	640,000	261,453	378,548	21,453	12/31/2028
	21437-231	R363 135th W btwn 29th & 45th St N	Design	LST	645,000	247,480	397,520	2,480	12/31/2027
	21444-231	R358 Maple Bike Path frm 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 frm 53rd N to K-96	Design	LST	5,850,000	257,150	5,592,850	35,550	06/06/2027
	21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Ongoing	LST	7,100,000	6,100,000	1,000,000		TBD

Funded Open CIP Facility and Infrastructure Projects by Year

Category	Fund Center	Project Title	Project Phase	Funding	Budget	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
	21502-231	R264 Improve Drainage County RoW 2017+	Ongoing	LST	5,450,000	5,343,726	106,275	651,754	TBD
	21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	107,385,967	95,720,760	11,665,208	8,435,433	TBD
	21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	2,156,277	889,452	1,266,825	2,160	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	22,700	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	40,000	12/31/2027
	21410-231	B529 143rd East btwn Central & 13th Nort	Design	LST	150,000	95,000	55,000	34,200	12/31/2027
	21411-231	B526 MacArthur btwn 343rd & 359th West	Design	LST	275,000	212,000	63,000	60,000	04/15/2029
	21412-231	B525 101st North btwn 135th & 151st West	Design	LST	125,000	75,000	50,000	27,000	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	23,200	05/01/2028
	21427-231	B523 Bridge on 63rd S btwn 199th & 215th	Design	Bond	735,000	86,057	648,943	11,980	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	Budget	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
	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	1,737,563	712,437	4,788	06/01/2027
	21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Ongoing	LST	500,000	191,049	308,951	35,435	TBD
				Annual Sum:	183,401,772	131,342,868	52,058,904	13,777,988	
			Total All Years		$332,152,908	$201,176,706	$130,976,202	$27,623,763	

Funded Open CIP Facility and Infrastructure Projects by Year

Summary Total By Fund	Fund Source	Budget	Committed to Date	Budget Remaining	Expendtures YTD
Sales Tx Road/Bridge	Bond	13,699,101	6,638,673	7,060,428	1,280,138
Sales Tx Road/Bridge	Bond/LST	413,000	196,735	216,265	
Sales Tx Road/Bridge	LST	147,747,679	116,052,040	31,695,639	11,364,172
Capital Improvements	Bond	75,199,769	32,383,735	42,816,033	10,022,927
Capital Improvements	Cash	87,070,689	38,733,700	48,336,989	3,792,409
Capital Improvements	Other	8,023,642	7,171,822	851,820	758,487
Arena Construction	Special LST	-972		-972	
Total All Funds		$332,152,908	$201,176,706	$130,976,202	$27,218,133

Summary Total by Project Type	Budget	Committed to Date	Budget Remaining	Expendtures YTD
Bridges	17,316,856	9,611,236	7,705,619	1,828,153
Facility	147,561,160	64,375,522	83,185,638	11,135,711
Roads	160,797,018	122,627,254	38,169,764	13,459,798
Drainage	6,477,874	4,562,693	1,915,181	794,471
Total All Funds	$332,152,908	$201,176,706	$130,976,202	$27,218,133

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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 62) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 64 and 65) 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 68-87 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 66 and 67). 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 84-85 of this report.

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending September 30, 2026 are as follows:

- Fund balances for the governmental funds totaled $459 million, an increase of $107 million from September 30, 2025. The following table depicts the financial position at September 30, 2026 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	September 30, 2026 Fund Balance	Change in Fund Balance
General	$ 165,742,116	$ 55,992,591
Fed/State Assistance	80,967,584	22,812,634
Public Building Commission	40,443,286	(581,587)
Debt Service	10,005,005	2,015,985
Debt Proceeds	6,506,508	73,262
Other	155,251,352	26,857,789
Totals	**$ 458,915,851**	**$ 107,170,674**

- Governmental funds revenues were $474 million for the period ending September 30, 2026, an increase of $26 million compared to September 30, 2025. Intergovernmental revenue increased $13 million from September 30, 2025. Property tax revenue increased $12 million. Charges for services increased $5 million. Sales tax revenue increased $2 million from September 30, 2025. Investment revenue decreased $8 million from September 30, 2025.

- Governmental funds expenditures were $367 million as of September 30, 2026, an increase of $3 million from September 30, 2025. General government expenditures increased $4 million. Public safety expenditures increased $4 million. Health and Welfare expenditures increased $3 million. Culture and Recreation expenditures decreased $5 million from September 30, 2025.Capital outlay expenditures decreased $4 million compared to September 30, 2025. Debt Service expenditures decreased $1 million compared to September 30, 2025.

- The unrestricted fund balances of the governmental funds totaled $294 million, which is available for meeting current budget obligations and spending at the government's discretion.

- Fund balance of the Public Building Commission (PBC) Fund totaled $40 million, which decreased $1 million compared to September 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 $10 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 $7 million, which is the same as it was in September 30, 2025.

- Net position of the Arena Fund totaled nearly $117 million at September 30, 2026. Of this amount, $116 million is invested in capital assets and $1.0 million represents unrestricted net position.

- Net position of the Code Inspection & Enforcement Fund totaled $15 million at September 30, 2026.

- Net position of the Internal Service Funds totaled $36 million. Of this amount, $8 million is invested in capital assets and $28 million represents unrestricted net position.

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SEDGWICK COUNTY, KANSAS

Balance Sheet
Governmental Funds
September 30, 2026
(with comparative totals for September 30, 2025)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Assets:			
Cash, including investments	$ 159,944,302	$ 76,992,000	$ 18,184
Restricted investment	-	180,680	1,051,352
Advance receivable		-	-
Due from other funds		-	-
Due from other agencies	-	12,091	-
Accounts receivable	5,050,019	4,586,365	-
Property tax receivable	1,752,542	-	-
Sales tax receivable	3,689,750	-	-
Interest receivable	1,564,603	-	-
Prepaid items	1,738,509	-	-
Notes receivable		-	39,373,750
Special assessments receivable:	-		
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	182,510	33,845	-
Total assets	$ 173,922,235	$ 81,804,981	$ 40,443,286
Liabilities:			
Accounts payable	1,409,267	655,011	-
Due to other funds		-	-
Advance payable	-	-	-
Due to other entities	1,334,323	1,708	-
Other liabilities	-	-	-
Total liabilities	2,743,590	656,719	-
Deferred Inflows of Resources:			
Deferred property tax revenue	1,752,542		
Unavailable revenue - accounts receivable	3,862,562	180,680	
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	5,615,104	180,680	-
Fund balances:			
Nonspendable:			
Inventories	$ 182,510	$ 33,845	$ -
Prepaid items	1,738,509	-	-
Restricted:			
General Government		14,432,524	-
Debt Service	-	-	18,184
Public Safety	-	4,076,107	
Public Works		-	-
Health and Welfare	-	-	-
Culture and Recreation	-	-	-
Community Development	-	4,015,684	40,425,102
Capital Outlay	-		-
Committed:			
Public Safety	-	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	3,784,197	-
Assigned:			
General Government	32,211,999	-	-
Public Safety	-	2,323,496	-
Public Works	-	-	
Health and Welfare	-	52,290,237	-
Capital Outlay	-	-	-
Unassigned	131,609,098	-	-
Total fund balance	165,742,116	80,967,584	40,443,286
Total liabilities, deferred inflows of resources and fund balances	$ 174,100,810	$ 81,804,983	$ 40,443,286

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds 2026	Total Governmental Funds 2025
$ 10,005,005	$ 6,499,439	$ 153,989,715	$ 407,448,645	$ 379,717,933
-	-	-	1,232,032	1,178,655
-	-	-	-	500
-		-	-	17,734
-	-	-	12,091	187,985
-	-	18,302	9,654,686	12,954,463
125,107	-	214,340	2,091,989	1,829,451
-	-	3,689,750	7,379,500	3,503,049
-	7,069	-	1,571,672	827,826
-	-	-	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
-	-	-	216,355	514,005
$ 16,694,206	$ 6,506,508	$ 157,912,107	$ 477,283,323	$ 445,927,561
-	-	1,566,795	3,631,073	10,060,344
-	-	779,470	779,470	779,470
-	-	-	-	7,276
-		100,150	1,436,181	155,027
-	-	-	-	2,327,635
-	-	2,346,265	5,846,724	13,329,752
125,107		1,013,671	5,013,775	2,017,436
			1,160,181	4,007,104
6,564,094	-	-	6,564,094	3,310,611
6,689,201	-	1,013,671	12,738,050	9,335,151
$ -	$ -	$ -	$ 216,355	$ 514,005
-	-	-	1,738,509	1,808,681
-	-	6,234,537	20,667,061	5,242,007
10,005,005	-	25,790	10,048,979	6,558,281
-	-	21,987,635	26,063,742	28,173,633
-	-	5,384,867	5,384,867	5,562,618
-	-	2,157,466	2,157,466	2,244,058
-	-	144,910	144,910	121,778
-	-	3,324,339	47,765,125	47,057,427
-	6,506,508	44,387,684	50,894,192	55,073,926
-	-	-	11,494	11,494
-	-	31,624,618	31,624,618	27,283,175
-	-	-	3,784,197	3,688,135
-	-	-	32,211,999	33,909,175
-	-	-	2,323,496	4,321,990
-	-	1,386,095	1,386,095	728,561
-	-	9,807	52,300,044	44,708,112
-	-	39,363,074	39,363,074	28,651,596
-	-	(779,470)	130,829,628	129,931,643
10,005,005	6,506,508	155,251,352	458,915,851	425,590,295
$ 16,694,206	$ 6,506,508	$ 158,611,288	$ 477,500,625	$ 448,255,198

SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Nine Months ended September 30, 2026
(with comparative totals for the nine months ended September 30, 2025)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Revenues			
Property taxes	$ 186,114,041	$ -	$ -
Emergency telephone services taxes	-	-	-
Sales taxes	17,231,865	-	-
Special assessments		-	-
Other taxes	156,862	60	-
Intergovernmental	288,074	89,510,153	-
Charges for services	31,394,677	33,883,644	548,750
Uses of money and property	13,664,463	25,889	1,352,621
Fines and forfeits	36,526	639,751	-
Licenses and permits	17,251	-	-
Other	6,084,637	509,614	-
Total revenues	254,988,396	124,569,111 -	1,901,371
Expenditures			
Current:			
General government	42,750,575	34,763,754	-
Public safety	116,827,248	11,164,351	-
Public works	2,061,052	-	-
Health and welfare	8,487,475	55,387,782	-
Cultural and recreation	7,939,400	59,681	-
Community Development	1,045,296	448,743	-
Debt service:			
Principal	-	-	705,000
Interest and fiscal charges	-	-	1,777,958
Debt issuance costs	-	-	-
Capital outlay	-	-	-
Total expenditures	179,111,046	101,824,311 -	2,482,958
Excess (deficiency) of revenues over (under) expenditures	75,877,350	22,744,800 -	(581,587)
Other financing sources (uses)			
Transfers from other funds	-	67,834	-
Transfers to other funds	(19,884,759)	-	-
Proceeds from sale of bonds	-	-	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	(19,884,759)	67,834	-
Net change in fund balances	55,992,591	22,812,634	(581,587)
Fund balances, beginning of year	109,749,525	58,154,950	41,024,873
Fund balances, end of period	$ 165,742,116	$ 80,967,584	$ 40,443,286

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds 2026	Total Governmental Funds 2025
$ 12,969,686	$ -	$ 46,465,255	$ 245,548,982	$ 233,982,565
-	-	2,736,074	2,736,074	2,870,242
-	-	14,835,516	32,067,381	30,484,215
453,848	6,546	294,575	754,969	352,040
-	-	135,236	292,158	323,295
-	-	4,450,431	94,248,658	81,098,875
-	-	8,612,547	74,439,618	69,799,652
-	62,106	871,936	15,977,015	24,136,078
-	-	-	676,277	462,616
-	-	56,482	73,733	55,797
-	-	468,105	7,062,356	4,542,013
13,423,534	68,652	78,926,157	473,877,221	448,107,388
-	164,319	4,345,524	82,024,172	77,650,626
-	-	19,880,609	147,872,208	143,829,096
-	-	10,275,657	12,336,709	11,568,760
-	-	2,042,343	65,917,600	62,843,664
-	-	44,070	8,043,151	13,340,223
-	-	8,632,501	10,126,540	10,858,819
-	-	767,640	1,472,640	10,618,520
12,605,724	-	133,626	14,517,308	4,287,339
	-	-	-	55,200
-	-	25,149,759	25,149,759	29,422,609
12,605,724	164,319	71,271,729	367,460,087	364,474,856
817,810	(95,667)	7,654,428	106,417,134	83,632,532
1,198,175		20,543,366	21,809,375	26,370,323
-	(11,173,588)	(1,340,005)	(32,398,352)	(26,564,318)
-	11,342,517	-	11,342,517	11,017,643
-	-	-	-	2,894,675
1,198,175	168,929	19,203,361	753,540	13,718,323
2,015,985	73,262	26,857,789	107,170,674	97,350,855
7,989,020	6,433,246 -	128,393,563	351,745,177	328,239,440
$ 10,005,005	$ 6,506,508	$155,251,352	$ 458,915,851	$ 425,590,295

SEDGWICK COUNTY, KANSAS

Statement of Net Position
Proprietary Funds
September 30, 2026

	Business-type Activities Enterprise Funds			Governmental Activities
	Arena Fund	Code Inspection & Enforcement Fund	Total Enterprise Funds	Internal Service Funds
Assets				
Current assets:				
Cash, including investments	$ 599,127	$ 14,767,571	$ 15,366,698	$ 34,387,762
Accounts receivable	151,502	-	151,502	4,324
Prepaids	-	-	-	356,000
Inventories, at cost	-	-	-	299,280
Total current assets	750,629	14,767,571	15,518,200	35,047,366
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	1,425,125	-	1,425,125	41,820,968
Subscription Assets	-	473,142	473,142	160,594
Less accumulated depreciation	(86,277,757)	(427,089)	(86,704,846)	(42,323,735)
Total capital assets (net of accumulated depreciation)	116,542,370	238,988	116,781,358	8,017,761
Total assets	117,292,999	$ 15,006,559	$ 132,299,558	43,065,127
Liabilities				
Current liabilities:				
Accounts payable	$ -	$ 6,171	$ 6,171	$ 3,030,445
Subscription Liability	-	128,404	128,404	-
Estimated claims costs payable	-	-	-	3,746,700
Total current liabilities	-	134,575	134,575	6,777,145
Noncurrent liabilities:				
Estimated claims costs payable	-	-	-	696,300
Total liabilities	-	134,575	134,575	7,473,445
			-	
Net position				
Investment in capital assets	116,542,370	238,988	116,781,358	8,017,761
Restricted for capital improvements and operations	-	14,767,571	14,767,571	-
Unrestricted	750,629	(134,575)	616,054	27,573,921
Total net position	117,292,999	14,871,984	132,164,983	35,591,682
Total liabilities and net position	$ 117,292,999	$ 15,006,559	$ 132,299,558	$ 43,065,127

SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Nine Months ended September 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	$ 295,000	$ 8,896,277	$ 9,191,277	$ 40,834,196
Other revenue	154,042	83	$ 154,125	4,976,256
Total operating revenues	449,042	8,896,360	9,345,402	45,810,452
Operating expenses:				
Salaries and benefits	-	3,187,625	3,187,625	1,508,925
Contractual services	470,500	1,379,127	1,849,627	5,271,666
Utilities	-	25,275	25,275	7,330
Supplies and fuel	-	32,333	32,333	2,762,539
Administrative charges	-		-	226,402
Depreciation expense	4,598,417	11,907	4,610,324	3,262,583
Claims expense	-	-	-	49,082,338
Total operating expenses	5,068,917	4,636,267	9,705,184	62,630,059
Operating income (loss)	(4,619,875)	4,260,093	(359,782)	(16,819,607)
Nonoperating revenues:				
Investment income	-		-	551,747
Gain (loss) on sale of assets	-	-	-	201,875
Total nonoperating revenues	-	-	-	1,321,678
Income gain (loss) before transfers	(4,619,875)	4,260,093	(359,782)	(15,497,929)
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	(4,330,898)	4,260,093	(70,805)	(5,197,929)
Net position, beginning of year	121,623,897	10,611,891	132,235,788	40,789,611
Net position, end of period	$ 117,292,999	$ 14,871,984	$ 132,164,983	$ 35,591,682

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2026
(with comparative totals for September 30, 2025)

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals 2026	Totals 2025
Assets:					
Cash, including investments	$ 40,937,049	$ 25,790	$ 113,026,876	$ 153,989,715	$ 133,218,327
Due from other agencies	-	-	-	-	500
Accounts receivable	18,302	-	-	18,302	17,734
Property tax receivable	214,340	-	-	214,340	187,985
Sales tax receivable	-	-	3,689,750	3,689,750	3,503,049
Inventories, at cost	-	-	-	-	450,011
Total assets	$ 41,169,691	$ 25,790	$ 116,716,626	$ 157,912,107	$ 137,377,606
Liabilities:					
Accounts payable	225,545	-	1,341,250	1,566,795	1,460,665
Due to other funds	-	-	779,470	779,470	779,470
Due to other entities	100,150	-	-	100,150	87,500
Total liabilities	325,695	-	2,120,720	2,446,415	2,327,635
Deferred Inflows of Resources:					
Deferred property tax revenue	214,340	-	-	214,340	187,985
Total deferred inflows of resources	214,340	-	-	214,340	187,985
Fund balances:					
Nonspendable:					
Inventories	$ -	$ -	$ -	$ -	$ 450,011
Restricted:					
General Government	6,234,537	-	-	6,234,537	4,633,091
Debt Service	-	25,790	-	25,790	25,790
Public Safety	21,987,635	-	-	21,987,635	23,855,029
Public Works	5,384,867	-	-	5,384,867	5,562,618
Health and Welfare	2,157,466	-	-	2,157,466	2,244,058
Culture and Recreation	144,910	-	-	144,910	121,778
Community Development	3,324,339	-	-	3,324,339	2,978,432
Capital Outlay	-	-	44,387,684	44,387,684	36,349,759
Committed:					
Capital Outlay	-	-	31,624,618	31,624,618	27,283,175
Assigned:					
Public Works	1,386,095	-	-	1,386,095	728,561
Public Safety	-	-	-	-	2,757,559
Capital Outlay	-	-	39,363,074	39,363,074	28,651,596
Health and Welfare	9,807			9,807	-
Unassigned	-	-	(779,470)	(779,470)	(779,470)
Total fund balance	40,629,656	25,790	114,595,906	155,251,352	134,861,987
Total liabilities, deferred inflows of resources and fund balances	$ 41,169,691	$ 25,790	$ 116,716,626	$ 157,912,107	$ 137,377,607

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SEDGWICK COUNTY, KANSAS

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

	Wichita State University Program Development	Aging Services	Public Works Highways
Assets:			
Cash, including investments	$ 3,324,339	$ 2,094,789	$ 3,564,974
Accounts receivable	-	-	1,436
Property tax receivable	119,155	26,103	69,082
Inventories, at cost	-	-	-
Total assets	$ 3,443,494	$ 2,120,892	$ 3,635,492
Liabilities:			
Accounts payable	-	71,150	62,803
Due to other entities	-	-	100,150
Total liabilities	-	71,150	162,953
Deferred Inflows of Resources:			
Deferred property tax revenue	119,155	26,103	69,082
Total deferred inflows of resources	119,155	26,103	232,035
Fund balances:			
Nonspendable:			
Inventories	$ -	$ -	$ -
Restricted:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	2,610,809
Health and Welfare	-	2,013,832	-
Culture and Recreation	-	-	-
Community Development	3,324,339	-	-
Assigned:			
Public Works	-	-	792,648
Public Safety	-	-	-
Health and Welfare	-	9,807	
Total fund balance	3,324,339	2,023,639	3,403,457
Total liabilities, deferred inflows of resources and fund balances	$ 3,443,494	$ 2,120,892	$ 3,798,445

Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
$ 3,386,448	$ 148,898	$ 7,049,867	$ 2,581,356
194	-	-	-
-	-	-	-
-	-	-	-
$ 3,386,642	$ 148,898	$ 7,049,867	$ 2,581,356
19,137	3,988	14,380	243
-	-	-	-
19,137	3,988	14,380	243
-	-	-	-
-	-	-	-
$ -	$ -	$ -	$ -
-	-	-	-
-	-	7,035,487	2,581,113
2,774,058	-	-	-
-	-	-	-
-	144,910	-	-
-	-	-	-
593,447	-	-	-
-	-	-	-
3,367,505	144,910	7,035,487	2,581,113
$ 3,386,642	$ 148,898	$ 7,049,867	$ 2,581,356

(Continued)

SEDGWICK COUNTY, KANSAS

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

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program
Assets			
Cash, including investments	$ 143,634	$ 3,602,152	$ 188,552
Accounts receivable	-	-	-
Property tax receivable	-	-	-
Inventories, at cost	-	-	-
Total assets	$ 143,634	$ 3,602,152	$ 188,552
Liabilities:			
Accounts payable	-	10,303	-
Due to other entities	-	-	-
Total liabilities	-	10,303	-
Deferred Inflows of Resources:			
Deferred property tax revenue	-	-	-
Total deferred inflows of resources	-	-	-
Fund balances:			
Nonspendable:			
Inventories	$ -	$ -	$ -
Restricted:			
General Government	-	3,591,849	-
Public Safety	-	-	188,552
Public Works	-	-	-
Health and Welfare	143,634	-	-
Culture and Recreation	-	-	-
Community Development	-	-	-
Assigned:			
Public Works	-	-	-
Public Safety	-	-	-
Health and Welfare			
Total fund balance	143,634	3,591,849	188,552
Total liabilities, deferred inflows of resources and fund balances	$ 143,634	$ 3,602,152	$ 188,552

Prosecuting Attorney Training	Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals 2026	Totals 2025
$ 15,634	$ 2,658,734	$ 12,134,062	$ 43,610	$ 40,937,049	$ 43,203,957
-	-	16,672	-	18,302	17,734
-	-	-	-	214,340	187,985
-	-	-	-	-	450,011
$ 15,634	$ 2,658,734	$ 12,150,734	$ 43,610	$ 41,169,691	$ 43,859,687
-	16,046	27,495	-	225,545	253,066
-	-	-	-	100,150	87,500
-	16,046	27,495	-	325,695	340,566
-	-	-	-	214,340	187,985
-	-	-	-	214,340	187,985
$ -	$ -	$ -	$ -	$ -	$ 450,011
-	2,642,688	-	-	6,234,537	4,633,091
15,634	-	12,123,239	43,610	21,987,635	23,855,029
-	-	-	-	5,384,867	5,562,618
-	-	-	-	2,157,466	2,244,058
-	-	-	-	144,910	121,778
-	-	-	-	3,324,339	2,978,432
-	-	-	-	1,386,095	728,561
-	-	-	-	-	2,757,559
				9,807	-
15,634	2,642,688	12,123,239	43,610	40,629,656	43,331,137
$ 15,634	$ 2,658,734	$ 12,150,734	$ 43,610	$ 41,169,691	$ 43,859,688

SEDGWICK COUNTY, KANSAS

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

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge
Assets			
Cash, including investments	$ -	$ 3,240	$ 41,920,337
Due from other agencies	-	-	-
Sales tax receivable	-	-	3,689,750
Total assets	$ -	$ 3,240	$ 45,610,087
Liabilities:			
Accounts payable		-	1,222,403
Due to other funds	779,470	-	-
Total liabilities	779,470	-	1,222,403
Fund balances:			
Restricted:			
Capital Outlay	$ -	$ -	$ 44,387,684
Committed:			
Capital Outlay	-	3,240	-
Assigned:			
Capital Outlay	-	-	-
Unassigned	(779,470) -	-	- -
Total fund balance	(779,470)	3,240	44,387,684
Total liabilities and fund balances	$ - $ -	$ 3,240	$ 45,610,087

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals 2026	Totals 2025
$ 29,014	$ 31,656,953	$ 28,220,602	$ 11,196,730	$ 113,026,876	$ 89,988,580
-	-		-	-	500
-	-	-	-	3,689,750	3,503,049
$ 29,014	$ 31,656,953	$ 28,220,602	$ 11,196,730	$ 116,716,626	$ 93,492,129
-	35,575	83,272	-	1,341,250	1,207,599
-	-	-	-	779,470	779,470
-	35,575	83,272	-	2,120,720	1,987,069
$ -	$ -	$ -	$ -	$ 44,387,684	$ 36,349,759
-	31,621,378	-	-	31,624,618	27,283,175
29,014	-	28,137,330	11,196,730	39,363,074	28,651,596
- -	- -	- -	-	(779,470) #	(779,470)
29,014	31,621,378	28,137,330	11,196,730	114,595,906 #	91,505,060
$ 29,014	$ 31,656,953	$ 28,220,602	$ 11,196,730	$ 116,716,626	$ 93,492,129

SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Nine Months ended September 30, 2026
(with comparative totals for the nine months ended September 30, 2025)

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals 2026	Totals 2025
Revenues					
Property taxes	$ 46,465,255	$ -	$ -	$ 46,465,255	$ 42,233,711
Emergency telephone services taxes	2,736,074	-	-	2,736,074	2,870,242
Sales taxes	-	-	14,835,516	14,835,516	14,043,933
Special assessments	-	-	294,575	294,575	-
Other taxes	135,236	-	-	135,236	152,842
Intergovernmental	3,921,539	-	528,903	4,450,442	3,898,249
Charges for services	8,612,547	-	-	8,612,547	8,003,371
Uses of money and property	592,676	-	279,260	871,936	177,057
Licenses and permits	56,482	-	-	56,482	21,331
Other	461,739	-	6,355	468,094	67,100
Total revenues	62,981,548	-	15,944,609	78,926,157	71,467,836
Expenditures					
Current:					
General government	4,345,524	-	-	4,345,524	4,996,005
Public safety	19,880,609	-	-	19,880,609	19,462,649
Public works	10,275,657	-	-	10,275,657	9,986,210
Health and welfare	2,042,343	-	-	2,042,343	1,961,897
Culture and recreation	44,070	-	-	44,070	57,387
Community Development	8,632,501	-	-	8,632,501	8,022,250
Debt service:					
Principal	767,640	-	-	767,640	483,520
Interest and fiscal charges	133,626	-	-	133,626	53,350
Capital outlay	-	-	25,149,759	25,149,759	29,422,609
Total expenditures	46,121,970	-	25,149,759	71,271,729	74,445,877
Excess (deficiency) of revenues over (under) expenditures	16,859,578	-	(9,205,150)	7,654,428	(2,978,041)
Other financing sources (uses)					
Transfers from other funds	-	-	20,543,366	20,543,366	24,586,435
Transfers to other funds	(267,905)	-	(1,072,100)	(1,340,005)	(5,543,093)
Proceeds from capital lease	-	-	-	-	2,894,675
Total other financing sources (uses)	(267,905)	-	19,471,266	19,203,361	21,938,017
Net change in fund balances	16,591,673	-	10,266,116	26,857,789	18,959,976
Fund balances, beginning of year	24,037,983	25,790	104,329,790	128,393,563	115,872,011
Fund balances, end of period	$ 40,629,656	$ 25,790	$ 114,595,906	$ 155,251,352	$ 134,831,987

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SEDGWICK COUNTY, KANSAS

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

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	$ 11,947,340	$ -	$ -	$ 2,660,545
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	-	14
Total revenues	11,947,340	-	-	2,660,559
Expenditures				
Current:				
General government	-	-		-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	2,042,343
Culture and recreation	-	-	-	-
Community Development	8,632,501	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	8,632,501	-	-	2,042,343
Excess (deficiency) of revenues over (under) expenditures	3,314,839	-	-	618,216
Other financing (uses)				
Transfers to other funds	-	-	-	-
Total other financing (uses)	-	-	-	-
Net change in fund balances	3,314,839	-	-	618,216
Fund balances, beginning of year	9,500	-	-	1,405,423
Fund balances, end of period	$ 3,324,339	$ -	$ -	$ 2,023,639

Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
$ 6,722,235	$ -	$ -	$ -	$ -	$ -
-	-	-	-	2,736,074	-
-	-	-	54,978	-	-
3,881,989	-	-	-	-	-
-	-	2,199,974	-	-	876,612
-	-	-	-	98,520	-
9,705	-	39,077	-	-	-
41,151	-	-	-	-	-
10,655,080	-	2,239,051	54,978	2,834,594	876,612
-	-	-	-	-	-
-	-	-	-	2,061,359	774,853
8,776,078	-	1,499,579	-	-	-
		-	-	-	-
-	-	-	44,070	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,776,078	-	1,499,579	44,070	2,061,359	774,853
1,879,002	-	739,472	10,908	773,235	101,759
(267,905)	-	-		-	-
(267,905)	-	-	-	-	-
1,611,097	-	739,472	10,908	773,235	101,759
1,792,360	-	2,628,033	134,002	6,262,252	2,479,354
$ 3,403,457	$ -	$ 3,367,505	$ 144,910	$ 7,035,487	$ 2,581,113

SEDGWICK COUNTY, KANSAS

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

Nonmajor Special Revenue Funds

For the Nine Months ended September 30, 2026

(with comparative totals for the nine months ended September 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	80,258	-	-	-
Intergovernmental	-	39,550	-	-
Charges for services	-	4,379,299	-	29,574
Uses of money and property	-	114,198	-	-
Licenses and permits	-	-	-	-
Other	-	9,933	-	-
Total revenues	80,258	4,542,980	-	29,574
Expenditures				
Current:				
General government	-	3,757,399	-	-
Public safety	-	-	-	44,533
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	-	3,757,399	-	44,533
Excess (deficiency) of revenues over (under) expenditures	80,258	785,581	-	(14,959)
Other financing (uses)				
Transfers to other funds	-	-	-	-
Total other financing (uses)	-	-	-	-
Net change in fund balances	80,258	785,581	-	(14,959)
Fund balances, beginning of year	63,376	2,806,268	188,552	30,593
Fund balances, end of period	$ 143,634	$ 3,591,849	$ 188,552	$ 15,634

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals 2026	Totals 2025
$ -	$ 25,135,135	$ -	$ 46,465,255	$ 42,233,711
-	-	-	2,736,074	2,870,242
-	-	-	135,236	152,842
-	-	-	3,921,539	3,680,749
955,751	171,337	-	8,612,547	7,983,668
57,051	321,484	1,423	592,676	177,057
-	7,700	-	56,482	21,331
-	410,641	-	461,739	66,678
1,012,802	26,046,297	1,423	62,981,548	57,186,278
588,125	-	-	4,345,524	4,966,005
-	16,999,864	-	19,880,609	19,462,649
-	-	-	10,275,657	9,986,210
-	-	-	2,042,343	1,961,897
-	-	-	44,070	57,387
-	-	-	8,632,501	8,022,250
-	767,640	-	767,640	483,520
-	133,626	-	133,626	53,350
588,125	17,901,130	-	46,121,970	44,993,268
424,677	8,145,167	1,423	16,859,578	12,193,010
-	-	-	(267,905)	(4,280)
-	-	-	(267,905)	(4,280)
424,677	8,145,167	1,423	16,591,673	12,188,730
2,218,011	3,978,072	42,187	24,037,983	31,142,407
$ 2,642,688	$ 12,123,239	$ 43,610	$ 40,629,656	$ 43,331,137

SEDGWICK COUNTY, KANSAS

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

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge
Revenues			
Sales taxes	$ -	$ -	$ 14,835,516
Special assessments	-	-	-
Intergovernmental	-	-	528,903
Charges for services	-	-	-
Uses of money and property	-	-	-
Other revenue	-	-	6,355
Total revenues	-	-	15,370,774
Expenditures			
Capital outlay	-	-	8,923,337
Total expenditures	-	-	8,923,337
(Deficiency) of revenues (under) expenditures	-	-	6,447,437
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	-	-	7,443,236
Fund balances (deficits), beginning of year	(779,470)	3,240	36,944,448
Fund balances (deficits), end of period	$ (779,470)	$ 3,240	$ 44,387,684

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals 2026	Totals 2025
$ -	$ -	$ -	$ -	$ 14,835,516	$ 14,043,933
-	294,575	-	-	294,575	-
-	-	-	-	528,903	217,500
-	-	-	-	-	19,703
-	-	-	279,260	279,260	-
-	-	-	-	6,355	422
-	294,575	-	279,260	15,944,609	14,281,558
-	11,815,583	4,187,752	223,087	25,149,759	29,422,609
-	11,815,583	4,187,752	223,087	25,149,759	29,422,609
-	(11,521,008)	(4,187,752)	56,173	(9,205,150)	(15,141,051)
-	19,547,567	-	-	20,543,366	24,586,435
-	(1,072,100)	-	-	(1,072,100)	(5,538,813)
-	-	-	-	-	2,894,675
-	18,475,467	-	-	19,471,266	21,942,297
-	6,954,459	(4,187,752)	56,173	10,266,116	6,801,246
29,014	24,666,919	32,325,082	11,140,557	104,329,790	84,703,814
$ 29,014	$ 31,621,378	$ 28,137,330	$ 11,196,730	$ 114,595,906	$ 91,505,060

SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position
Internal Service Funds
September 30, 2026
(with comparative totals for September 30, 2025)

	Fleet Management	Health/Dental/ Life Insurance Reserve
Assets		
Current assets:		
Cash, including investments	$ 12,411,343	$ 12,629,979
Accounts receivable	2,147	-
Prepaids	-	356,000
Inventories, at cost	299,280	-
Total current assets	12,712,770	12,985,979
Noncurrent assets:		
Capital assets:		
Land	40,580	-
Buildings and improvements	8,319,354	-
Machinery and equipment	41,820,968	-
Right-to-use asset-Subscriptions	-	-
Less accumulated depreciation	(42,175,495)	-
Total capital assets (net of accumulated depreciation)	8,005,407	-
Total assets	20,718,177	12,985,979
Liabilities		
Current liabilities:		-
Accounts payable	31,489	-
Estimated claims costs payable	-	2,775,000
Subscription liabilites	-	-
Total current liabilities	31,489	2,775,000
Noncurrent liabilities:		
Estimated claims costs payable	-	-
Total Noncurrent liabilities	-	-
Total liabilities	31,489	2,775,000
Net position		
Investment in capital assets	8,005,407	-
Unrestricted	12,681,281	10,210,979
Total net position	20,686,688	10,210,979
Total liabilities and net position	$ 20,718,177	$ 12,985,979

Workers' Compensation Reserve	Risk Management Reserve	Totals 2026	Totals 2025
$ 9,346,440		$ 34,387,762	$ 31,138,458
-	2,177	4,324	2,548
-	-	356,000	304,000
- -	-	299,280	299,280
9,346,440 -	2,177	35,047,366	31,744,286
-	-	40,580	40,580
-	-	8,319,354	8,319,354
-		41,820,968	40,322,256
-	160,594	160,594	160,594
-	(148,240)	(42,323,735)	(38,616,407)
-	12,354	8,017,761	10,226,377
9,346,440	14,531	43,065,127	41,970,663
7,500	2,991,456	3,030,445	4,622,186
971,700		3,746,700	3,809,600
-	-	-	49,369
979,200	2,991,456	6,777,145	8,431,786
696,300	-	696,300	596,100
696,300	-	696,300	596,100
1,675,500	2,991,456	7,473,445	9,027,886
-	12,354	8,017,761	10,226,377
7,670,940	(2,989,279)	27,573,921	22,667,031
7,670,940	(2,976,925)	35,591,682	32,893,408
$ 9,346,440	$ 14,531	$ 43,065,127	$ 41,921,294

SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenses, and Changes in Net Positions
Internal Service Funds
For the Nine Months ended September 30, 2026
(with comparative totals for the nine months ended September 30, 2025)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Operating revenues:			
Charges for services	$ 6,762,969	$ 33,104,881	$ 966,346
Other revenue	51,734	4,766,243	43,173
Total operating revenues	6,814,703	37,871,124	1,009,519
Operating expenses:			
Salaries and benefits	949,319	124,843	188,934
Contractual services	373,278	1,316,420	70,857
Utilities	7,169	-	-
Supplies and fuel	2,677,358	-	34,326
Administrative charges	226,402	-	-
Depreciation	3,262,583	-	-
Claims expense	-	37,652,543	798,086
Other	508,276	-	-
Total operating expenses	8,004,385	39,093,806	1,092,203
Operating gain (loss)	(1,189,682)	(1,222,682)	(82,684)
Nonoperating revenues:			
Investment income	-	314,631	231,738
Capital Contributions	568,056		
Gain on sale of assets	201,875	-	-
Total nonoperating revenues	769,931	314,631	231,738
Income gain (loss) before transfers	(419,751)	(908,051)	149,054
Transfers			
Transfers from other funds	-	-	-
Total Transfers	-	-	-
Change in net position	(419,751)	(908,051)	149,054
Net position, beginning of year	21,106,439	11,119,030	7,521,886
Net position, end of period	$ 20,686,688	$ 10,210,979	$ 7,670,940

Risk Management Reserve	Totals 2026	2025
$ -	$ 40,834,196	$ 36,321,452
115,106	4,976,256	3,067,478
115,106	45,810,452	39,388,930
245,829	1,508,925	1,592,410
3,511,111	5,271,666	5,456,629
161	7,330	41,992
50,855	2,762,539	2,782,808
	226,402	197,386
-	3,262,583	3,447,817
10,631,709	49,082,338	37,382,767
-	508,276	170,950
14,439,665	62,630,059	51,072,759
(14,324,559)	(16,819,607)	(11,683,829)
5,378	551,747	-
	568,056	-
-	201,875	102,150
5,378	1,321,678	102,150
(14,319,181)	(15,497,929)	(11,683,829)
10,300,000	10,300,000	-
10,300,000	10,300,000	-
(4,019,181)	(5,197,929)	(11,683,829)
1,042,256	40,789,611	44,475,087
$ (2,976,925)	$ 35,591,682	$ 32,791,258

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