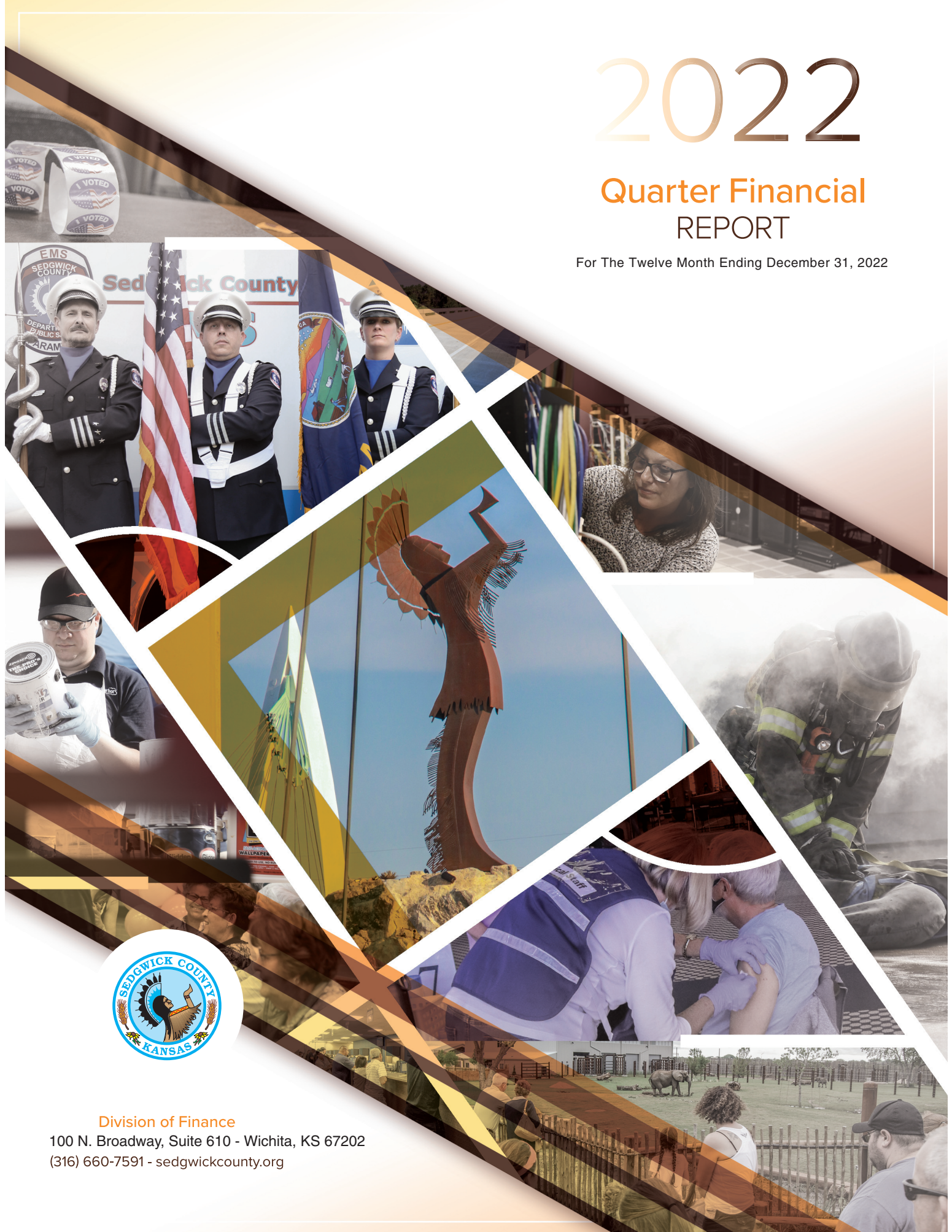


2022

Quarter Financial REPORT

For The Twelve Month Ending December 31, 2022



Division of Finance
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Executive Summary

At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the fiscal year ending December 31, 2022. 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).

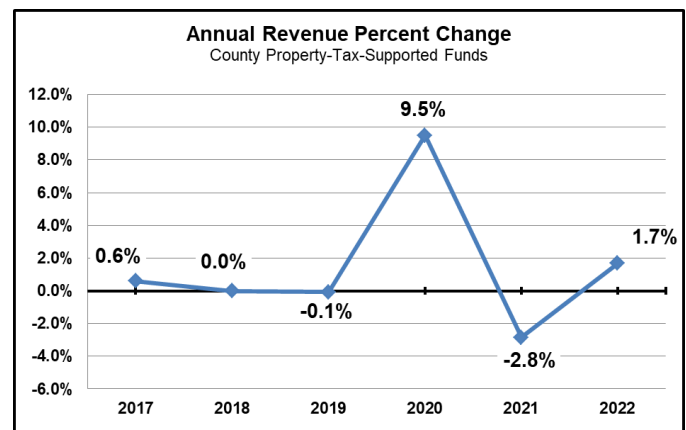
When reporting financial status, the County typically aggregates information into one of several possible groupings: the General Fund, property-tax-supported funds, other operating funds, or all operating funds. The General Fund is the County's primary operating fund and accounts for County services 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 2022 revised Sedgwick County budget of \$549.5 million followed an exceptional and unprecedented year where the focus of the organization was on response to

the coronavirus disease (COVID-19) pandemic. The 2021 budget was adjusted to address the economic impacts while maintaining a prudent fund balance and preserving service levels, which included a prohibition on non-essential spending, furloughs and hiring delays, and no compensation adjustment for employees.

For the 2022 budget, the focus was on appropriate compensation for employees throughout the organization. In 2019, the Sedgwick County Division of Human Resources began a study of the County's compensation plan. Objectives were to identify modifications to the current plan based on internal equity within the organization and the organization's market placement in comparison to other similar sized communities. The work from this study will be implemented through a multi-year plan, beginning with the reclassification of 1,637 positions in 2022 in addition to a mid-year pay adjustment for current employees.

This quarterly report provides an analysis of financial trends through 2022 compared to the same time period in 2021. Increased revenues through 2022 were recorded in several categories, including current property tax, local retail sales and use taxes, and licenses and permits. Expenditures increased in personnel, transfers out, and equipment, which were offset by decreases in contractuals, capital improvements, debt service, and commodities. These changes are explained within this report.



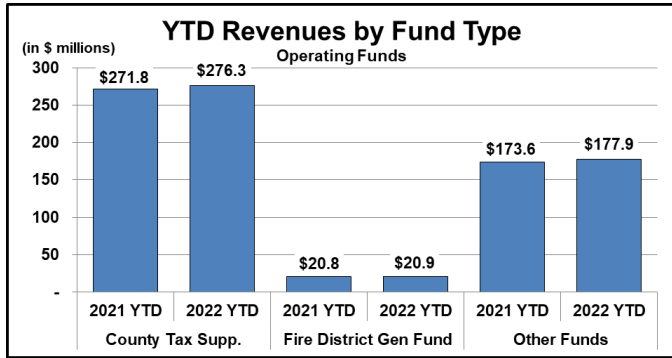
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2021.

- **Revenues totaled \$276.3 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$4.5 million (1.7 percent) compared to 2021.
- **Expenditures totaled \$267.9 million** for County property-tax-supported funds (excluding Fire District 1). This represents a decrease of \$2.7 million (1.0 percent) compared to 2021.
- **For all County property-tax-supported funds (excluding Fire District 1), ending balances increased by \$8.5 million.** The year-end General Fund balance increased by \$6.0 million (6.5 percent), primarily due to increased property taxes, retail sales and use taxes, and licenses and permits which was offset by an additional pay period in 2022 as well as an increase in transfers to other funds as a result of increased expenditures in Risk Management.

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 2022 decreased 0.5 percent (\$2.4 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased 1.7 percent (\$4.5 million) compared to 2021.



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

County property-tax-supported funds revenue collections increased 1.7 percent (\$4.5 million) compared to 2021. The most significant increases occurred in current property taxes (\$5.5 million), local retail sales and use taxes (\$3.6 million), and licenses and permits (\$1.0 million). The increase in current property taxes is due to an increase in assessed valuation of 3.6 percent for the current budget year. The increase in local retail sales and use taxes is due to improving economic conditions. The increase in licenses and permits is largely due to an increase in the number of plans submitted and project valuation with the MABCD (\$1.0 million).

The increases are partially offset by decreases in reimbursements (\$2.2 million), intergovernmental revenue (\$0.7 million), charges for services (\$0.6 million), motor vehicle taxes (\$0.4 million), uses of money and property (\$0.4 million), miscellaneous revenue (\$0.4 million), and other revenue (\$0.1 million). The decrease in reimbursements is largely due to a decrease in administrative charges as a result of the consolidation of the EMS, COMCARE, and Noxious Weeds Tax Funds into the General Fund in 2022 (\$1.5 million) and a one-time claim recovery for a fire in the main courthouse in January of 2020 received in April of 2021 (\$0.5 million). The decrease in intergovernmental revenue is due to the receipt of Federal Emergency Protective Measure Act (FEMA) revenue in April of 2021 (\$0.6 million) as well as a decrease in special city/county highway revenue (\$0.2 million). The decrease in charges for services revenue is due to a decrease in officer fees (\$1.8 million) which was offset

by an increase in Medicaid fees (\$0.6 million), patient fees (\$0.3 million), and insurance fees (\$0.2 million) collected by Emergency Medical Services (EMS). The decrease in motor vehicle taxes is due to fewer transactions and a decrease in new vehicle registrations due to availability (\$0.4 million). The decrease in uses of money and property is due to a decrease in in penalties and interest on back taxes (\$1.4 million) which was offset by an increase in investment income (\$0.8 million) and increase in interest on current taxes (\$0.2 million). The decrease in miscellaneous revenue is primarily due to a decrease in gaming revenue as a result of a new tribal casino opening in the area that is not subject to the State revenue sharing agreement (\$0.1 million), a decrease in mortgage program revenue due to fewer people seeking mortgages (\$0.1 million), and miscellaneous refunds (\$50,819). The decrease in other revenue is due to a decrease in the amount of operating revenue transferred into the Bond & Interest Fund (\$0.1 million).

Fire District 1 revenue comes primarily from property taxes. Through 2022, revenue collections increased \$0.1 million (0.6 percent) when compared to 2021.

All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through 2022, all other operating revenues increased 2.5 percent (\$4.3 million) when compared to 2021. The most significant increases occurred in charges for services in non-property-tax funds (\$4.9 million), charges for services in enterprise and internal service funds (\$1.2 million), other revenue in non-property-tax funds (\$0.8 million), tax revenues in non-property-tax funds (\$0.4 million), uses of money and property in enterprise and internal service funds (\$0.3 million), and fines and forfeitures in non-property-tax funds (\$0.1 million). The increase in charges for services in non-property-tax funds is largely due to an increase in Prospective Payment System (PPS-1) Medicaid fees (\$10.8 million) received which is offset by a decrease in Medicaid fees (\$5.5 million) received by COMCARE. This reflects a change in the way COMCARE records Medicaid revenue under the new Certified Community Behavioral Health Clinic (CCBHC) billing structure. The increase in charges for services in enterprise and internal service funds is largely due to an increase in fleet charges (\$0.5 million) and vehicle replacement charges (\$0.2 million) paid into the Fleet Fund, an increase in the employer portion of benefit charges paid into the Health/Dental Insurance Fund (\$0.5 million), and an increase in the workers' compensation charges paid into the Workers'

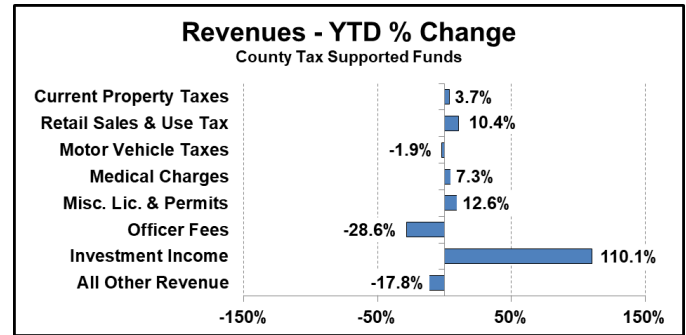


Compensation Fund (\$0.2 million). The increase in other revenue in non-property-tax funds is largely due to the transfer in - operating revenue of one-time Federal Provider Relief Fund (PRF) to COMCARE (\$0.6 million) as well as the transfer in – operating revenue of alcoholic beverage taxes to COMCARE from the Special Drug & Alcohol Fund (\$0.1 million). The increase in tax revenues in non-property-tax funds is due to an increase in 911 wireless tax revenue received by Emergency Communications (\$0.3 million) as well as alcoholic beverage taxes received by COMCARE and the Parks Department (\$0.1 million). The increase in uses of money and property in enterprise and internal service funds is due to an increase in investment income received in the Health/Life Fund (\$0.2 million). The increase in fines and forfeitures in non-property-tax funds is due to an increase in the revenue received by the Sheriff’s Office from the Department of Homeland Security in 2022 compared to 2021 (\$0.1 million).

The increases were offset by decreases in intergovernmental revenue in enterprise and internal service funds (\$10.0 million), other revenue in enterprise and internal service funds (\$3.7 million), intergovernmental revenue in non-property-tax funds (\$0.9 million), and miscellaneous revenue in enterprise and internal service funds (\$0.5 million). The decrease in intergovernmental revenue in enterprise and internal service funds is largely due to the County’s receipt of Federal Shuttered Venue Operators Grant (SVOG) funding in 2021 on behalf of INTRUST Bank Arena after significant operating impact in 2020 and 2021 due to COVID-19, compared to no such funds in 2022 (\$10.0 million). The decrease in other revenue in enterprise and internal service funds is largely due to the closure of projects in the Equipment Reserve Fund and the return of that funding to the Fleet Fund in 2022 (\$2.9 million) as well as a decrease in SVOG revenue transferred to INTRUST Bank Arena enterprise fund in 2022 compared to 2021 (\$1.2 million). The decrease in intergovernmental revenue in non-property-tax funds is largely due to a decrease in State revenue from the Kansas Department for Children and Families due to the end of the Court Trustee program contract in District Court resulting in no payments in 2022 (\$3.9 million), which was offset by an increase in miscellaneous Federal revenues received by COMCARE for the Substance Abuse and Mental Health Services Administration (SAMHSA) reimbursement grant (\$1.9 million). The decrease in miscellaneous revenue is due to a decrease in auction proceeds in the Fleet Fund (\$0.3 million), and a decrease in the amount of unused Capital Improvement Program (CIP) funding refunded to the

County by INTRUST Bank Arena in 2022 compared to 2021 (\$0.2 million).

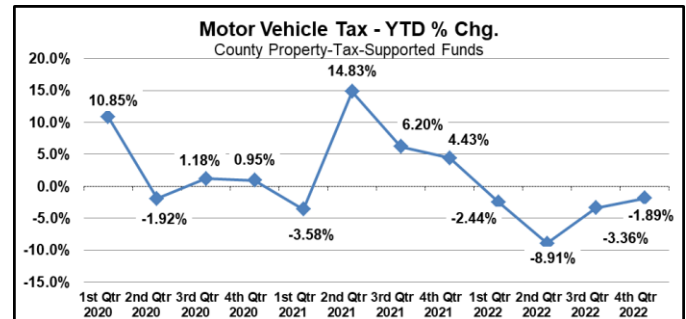
Key Revenues – Property-Tax-Supported Funds



Current property tax collections increased \$5.5 million (3.7 percent) through 2022 when compared to 2021. The County’s assessed valuation grew about 3.6 percent for the 2022 budget year.

Retail sales and use tax collections increased \$3.6 million (10.4 percent), compared to 2021. Collections in all quarters in 2022 exceeded collections in the same quarters in 2021.

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. Collections decreased \$0.4 million (1.9 percent), compared to 2021. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. Through 2022, collections increased \$1.2 million (7.3 percent) when compared to 2021. The increase is largely attributable to an increase in Medicaid fees (\$0.6 million), patient fees (\$0.3 million), and insurance fees (\$0.2 million) collected on behalf of EMS.

MABCD licenses and permits revenue increased \$1.0 million (12.6 percent) compared to 2021 as a result of an



increase in the number of plans submitted and project valuation with MABCD.

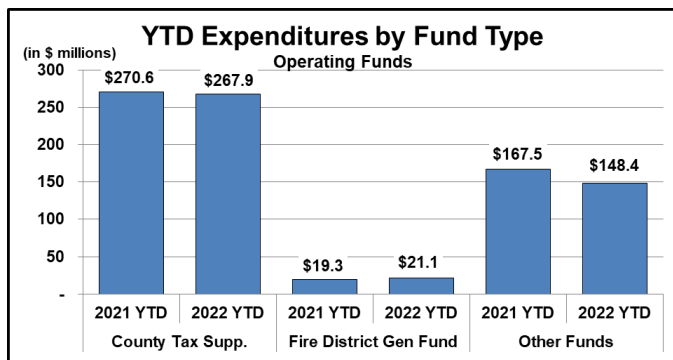
Officer fees decreased \$1.8 million (28.6 percent) compared to 2021 as refinancing of mortgages slowed. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

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 2022, investment income increased \$0.8 million (110.1 percent) versus 2021, the result of Federal interest rates beginning to increase following a dramatic rise in inflation rates.

All other revenue collections decreased \$5.3 million (17.8 percent) compared to 2021.

Expenditure Highlights:

Total expenditures for all operating funds decreased \$16.5 million (3.6 percent) compared to 2021. For all County property-tax-supported funds, expenditures decreased \$2.7 million (1.0 percent). Increases were recorded in personnel (\$7.9 million), transfers out (\$4.3 million), and equipment (\$0.6 million), which were offset by decreases in contractals (\$13.6 million), capital improvements (\$0.9 million), debt service (\$0.8 million), and commodities (\$0.2 million).



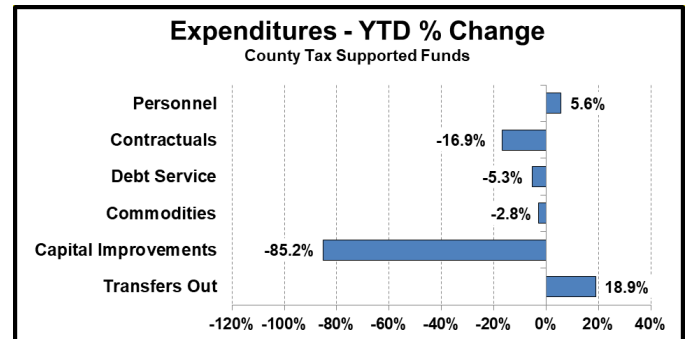
Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds' expenditures decreased \$2.7 million (1.0 percent) compared to 2021.

Fire District 1 expenditures increased \$1.8 million (9.2 percent) compared to 2021.

All other operating funds' expenditures decreased \$19.1 million (11.4 percent) compared to 2021.

Key Expenditures — Property-Tax-Supported Funds



Personnel increased \$7.9 million (5.6 percent) compared to 2021, mostly in salaries and wages due to a 27th pay period in 2022.

	2017	2018	2019	2020	2021	2022
KPERS - Retirement Rates						
	8.96%	9.39%	9.89%	9.89%	9.87%	9.90%
KP&F - Retirement Rates						
Sheriff	19.39%	20.22%	22.13%	21.93%	22.80%	22.99%
Fire	19.03%	20.09%	22.13%	21.93%	22.80%	22.99%
EMS	19.03%	20.09%	22.13%	21.93%	22.80%	22.99%

Contractual expenditures decreased \$13.6 million (16.9 percent) compared to 2021. The decrease is primarily due to decreases in temporary employment services (\$11.0 million) mostly by the Division of Finance due to COVID-19 staffing in 2021, in grant awards (\$1.5 million) mostly by the Sedgwick County Zoo due to the final payment of the Phase I funding agreement made in 2021, and in cleaning services (\$1.1 million) mostly by the Division of Finance due expenses for cleaning services related to COVID-19 in 2021.

Debt payments decreased \$0.8 million (5.3 percent) compared to 2021 due to no new costs in 2022 as a result of no new bond issuances in 2021.

Commodities expenditures decreased \$0.2 million (2.8 percent) compared to 2021. The decrease is primarily due to a decrease in medical supplies (\$0.2 million) mostly by the Division of Finance due to expenses related to COVID-19.



Capital Improvement expenditures decreased \$0.9 million (85.2 percent) compared to 2021 due to a decrease in facilities improvements (\$0.9 million) by the Division of Finance for the first floor Traffic Court remodel in 2021.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures increased by \$0.6 million (54.7 percent) compared to 2021. The increase is primarily due to increases in technology hardware (\$0.9 million) mostly by the Sheriff's Office, EMS, and Emergency Communications for mobile radio replacements, and in vehicles (\$0.2 million) due to the timing of funds encumbered in 2021, as well as a shopping cart for a vehicle purchase in 2022, both by the Department on Aging. Shopping carts are used through the County's purchasing system, which allows users to commit the amount of budget authority needed to cover the annual cost of a product or a service at any point during the year. The increases were offset by a decrease in operating equipment (\$0.5 million) by the Sheriff's Office due to radio purchases in 2021.

Transfers to other funds increased \$4.3 million (18.9 percent) compared to 2021. The increase is primarily due to increases in transfers out – sales tax revenue (\$1.8 million) by Highways due to an increase in the amount of sales tax generated in 2022 compared to 2021, in transfers out – capital projects (\$1.4 million) due to an increase in the amount of cash-funded Capital Improvement Program (CIP) projects in 2022, and transfer out – intrafund transfers (\$1.1 million) due to the year-end transfer of unexpended 2022 budget authority into the Equipment Reserve Fund.

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.

2022 Year-End Fund Balance Operating Funds By Fund Type (Budgetary Basis)

	<i>Special Revenue Funds</i>						Total Operating Funds
	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	
Revenues							
Property taxes	\$ 131,471,883	\$ 10,995,154	\$ 16,031,101	\$ 18,009,236	\$ -	\$ -	\$ 176,507,374
Motor vehicle taxes	16,633,123	1,489,160	1,977,332	1,921,773	-	-	22,021,388
Local retail sales & use tax	38,187,177	-	-	-	-	-	38,187,177
All other taxes	272,169	339,874	-	-	3,816,503	-	4,428,546
Licenses & permits	9,348,346	-	15,600	9,975	20,570	-	9,394,491
Intergovernmental	848,805	-	4,867,453	-	92,112,533	-	97,828,792
Charges for services	30,125,414	-	16,998	737,791	27,120,430	47,752,361	105,752,994
Fines & forfeitures	280,794	-	-	-	163,739	-	444,534
Miscellaneous	2,162,396	-	35,417	3,028	84,336	1,787,932	4,073,109
Reimbursements	3,881,448	-	29,116	7,440	75,428	284,504	4,277,936
Uses of money & property	5,002,100	-	-	245,623	121,413	298,915	5,668,051
Transfers in & other proceeds	471	2,333,071	-	-	1,205,577	4,972,517	8,511,637
Total	238,214,126	15,157,260	22,973,017	20,934,866	124,720,530	55,096,230	477,096,029
Expenditures							
Personnel	143,066,225	-	5,914,828	16,483,840	51,583,334	1,636,097	218,684,323
Contractual	52,005,464	1,650	14,807,884	1,842,869	37,224,952	43,681,220	149,564,039
Debt Service	-	14,388,808	-	686,191	-	-	15,074,999
Commodities	8,236,812	-	353,986	721,872	2,823,506	4,502,931	16,639,107
Capital improvements	153,431	-	-	-	2,200,128	5,639,727	7,993,285
Capital outlay	1,761,966	-	-	-	515,620	1,808,097	4,085,683
Transfers to other funds	27,005,119	-	181,807	1,334,883	1,435,042	4,406,791	34,363,643
Total	232,229,017	14,390,458	21,258,506	21,069,654	95,782,582	61,674,862	446,405,079
Net change in fund balance	5,985,109	766,801	1,714,511	(134,788)	28,937,949	(6,578,632)	30,690,950
Actual beginning fund balance	92,335,932	1,480,182	9,085,388	8,706,120	67,110,150	33,688,420	212,406,192
Ending Fund Balance	\$ 98,321,041	\$ 2,246,983	\$ 10,799,899	\$ 8,571,332	\$ 96,048,099	\$ 27,109,788	\$ 243,097,142

Year-End Fund Balance:

General Fund: Revenues exceeded expenditures by \$6.0 million at year-end, primarily due to an increase in taxes received, insurance fees, medicare fees, and local retail sales taxes.

Debt Service Funds: Expenditures from debt service funds were \$0.8 million less than revenues. The decrease is due to no new interest costs being paid in 2022 due to no new debt issuances in 2021.

Special Revenue Funds–Property Tax Supported: These funds increased by \$1.7 million by year-end, primarily due to an increase in current property taxes in the Highway Tax Fund as well as the Aging Tax Fund.

Fire District 1: The fund balance decreased \$0.1 million, mostly due to an increase in personnel due to the implementation of a new step plan in 2022.

Special Revenue Funds–Non Property Tax Supported: These funds cumulatively increased \$28.9 million. The increase is primarily due to the receipt of the second half of funding from the Federal American

Rescue Plan Act (ARPA), though expenditures are expected to occur through 2024.

Enterprise and Internal Service Funds: The fund balances within this fund group decreased \$6.6 million. This is primarily due to an increase in expenditures in the Risk Management Fund due to building repairs as well as an increase in personnel, which will be offset by prior year claim recoveries received by Risk Management at a future date. Additionally, a decrease in transfers in and other proceeds was recorded in the Fleet Fund due to year-end transfers done in 2021.



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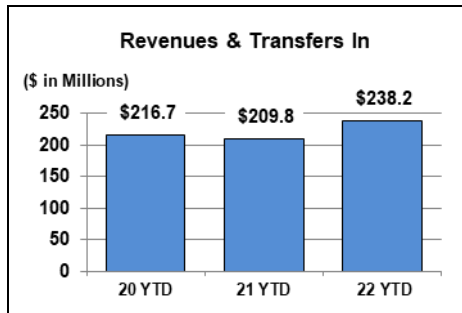
2022

Quarter Financial General Fund



General Fund

Major Revenues



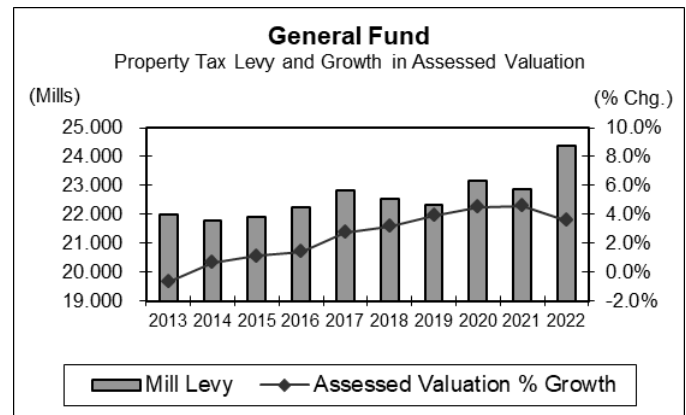
Total revenues in the General Fund through 2022 totaled \$238.2 million, an increase of \$28.4 million (13.5 percent) compared to the same timeframe in 2021, primarily because of the consolidation of the Emergency Medical Services (EMS), COMCARE, and Noxious Weeds property-tax-supported funds into the General Fund as of January 2022. Through 2021, the effects of COVID-19 did not have significant impact on revenue collections and the County was able to maintain a healthy financial condition.

The increase in revenue is largely attributable to increases in charges for services (\$14.7 million), current property taxes (\$12.2 million), local retail sales and use taxes (\$3.6 million), and licenses and permits revenue (\$1.1 million). The increase in charges for services is mainly due to an increase in insurance fees (\$8.4 million), Medicare fees (\$4.1 million), Medicaid fees (\$2.2 million), and patient fees (\$1.1 million) received by EMS in the General Fund in 2022 due to the consolidation of the EMS Tax Fund into the General Fund. The increase in current property taxes is due to an increase in assessed valuation (\$12.2 million). The increase in local retail sales and use taxes is due to improving economic conditions (\$3.6 million). The increase in licenses and permits is largely due to an increase in applications to the MABCD for construction projects (\$1.0 million).

The increases were partially offset by decreases in reimbursements (\$2.2 million), miscellaneous revenue (\$0.4 million), back property taxes (\$0.4 million), intergovernmental revenue (\$0.3 million), and uses of money and property (\$0.3 million). The decrease in reimbursements is due to a decrease in administrative charges as a result of the consolidation of the EMS, COMCARE, and Noxious Weeds Tax Funds into the General Fund in 2022 (\$1.5 million) and the receipt of one-time claim recoveries in 2021 (\$0.6 million). The

decrease in miscellaneous revenue is primarily due a decrease in gaming revenue as a result of a new tribal casino opening in the area that is not subject to the State revenue sharing agreement (\$0.1 million), a decrease in mortgage program revenue due to fewer mortgages being filed with the Register of Deeds (\$0.1 million), and a decrease in the amount refunded from the City of Wichita in 2022 compared to 2021 for the Flood Control Agreement (\$0.1 million). The decrease in back taxes is primarily due to refunds of previously paid property taxes as a result of valuation appeals (\$0.4 million). The decrease in uses of money and property is due to a decrease in penalties and interest on back taxes (\$1.4 million) which was offset by an increase in investment income (\$0.9 million) and interest on current taxes (\$0.2 million). The decrease in intergovernmental revenue is due to the County receiving Federal Emergency Management Agency (FEMA) funds in 2021 related to the coronavirus disease (COVID-19) compared to no such funds in 2022 (\$0.6 million).

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 2022, \$129.6 million in current property taxes had been collected, an increase of \$12.2 million (10.4 percent) compared to the previous year. The mill levy rate for this Fund is 24.363, an increase of 1.494 mills from the 2021 rate of 22.869 mills due to the consolidation of three other property-tax-supported funds into the General Fund in 2022.

Local retail sales and use tax collections through 2022 totaled \$38.2 million, an increase of \$3.6 million (10.4 percent) compared to 2021. Collections in all four quarters in 2022 exceeded collections in the same months in 2021. Disbursements from the State typically



occur two months after the date of purchase and the numbers in the table on the next page reflect that trend.

Local Retail Sales & Use Tax			
Year-to-Date Comparison			
Month	2021	2022	% Change
January	2,522,637	2,980,415	18.15%
February	2,836,696	3,624,467	27.77%
March	2,658,619	2,759,407	3.79%
April	2,312,735	2,686,082	16.14%
May	3,087,183	3,329,811	7.86%
June	2,931,244	3,377,029	15.21%
July	2,990,755	3,049,681	1.97%
August	2,877,865	3,323,703	15.49%
September	3,022,885	4,076,378	34.85%
October	2,920,059	2,459,108	-15.79%
November	2,868,446	3,317,977	15.67%
December	3,557,739	3,203,118	-9.97%
Total	34,586,866	38,187,177	10.41%

Motor vehicle tax collections were \$16.6 million through 2022, an increase of \$0.5 million (3.2 percent) compared to 2021. 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.

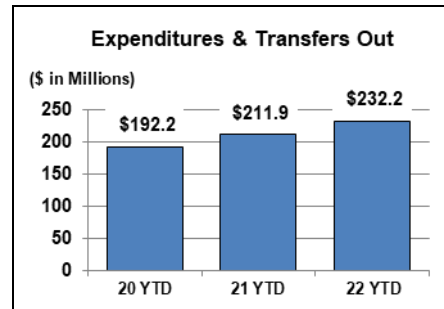
Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the County’s portion of the merged code operation, though all revenues are received by the County. Receipts in this category totaled \$0.8 million, which was \$0.3 million (26.2 percent) less than 2021.

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 \$30.1 million collected through 2022 was \$14.7 million (95.6 percent) more than 2021, mainly due to insurance fees (\$8.4 million), Medicare fees (\$4.1 million), Medicaid fees (\$2.2 million), and patient fees (\$1.1 million) received by EMS in the General Fund in 2022 due to the consolidation of the EMS Tax Fund into the General Fund. These fees historically were collected in the EMS Tax Fund.

Uses of Money and Property revenue, which includes investment income, decreased \$0.3 million (5.7 percent) compared to 2021 mainly due to a decrease in penalties and interest on back taxes.

Transfers from other funds and other proceeds are typically a result of the transfer of residual cash from the Auto License Fund or from completed capital projects, which varies as projects can be completed any time during the year. Through 2022, \$471 was captured in this category, which is \$67,456 (99.3 percent) less than 2021.

Major Expenditures



Actual expenditures through 2022 increased \$20.4 million (9.6 percent) compared to 2021. Increases were recorded in personnel (\$23.8 million), transfers to other funds (\$4.3 million), commodities (\$1.3 million), and equipment (\$0.5 million) which were offset by decreases in contractuals (\$8.7 million) and capital improvements (\$0.9 million). This is primarily because of the consolidation of the EMS, COMCARE, and Noxious Weeds property-tax-supported funds into the General Fund as of January 2022 as well as an additional pay period in 2022.

Personnel costs increased \$23.8 million (20.0 percent) compared to 2021. The increase is mostly attributable to the consolidation of the EMS, COMCARE, and Noxious Weeds Tax funds into the General Fund beginning in 2022 as well as an additional pay period in 2022 (\$17.2 million), increases in retirement contributions (\$2.7 million), in health/life insurance premiums (\$2.0 million), and in Federal payroll taxes (\$1.0 million).



General Fund Detailed Personnel Expenditures				
Category	Year-to Date Comparison*			
	2021	2022	%Change	
Salaries and Wages	\$ 78,912,807	\$ 93,282,319	18.21%	
Overtime	4,193,823	6,843,934	63.19%	
Premium Pay	-	10,000	0.00%	
Allowances	68,494	75,510	10.24%	
FICA - OASDI	4,996,662	6,044,274	20.97%	
FICA - HI	1,176,764	1,420,665	20.73%	
Health/Dental Ins.	18,215,563	20,261,662	11.23%	
Retirement	9,942,559	12,684,019	27.57%	
Workers' Comp.	986,484	1,312,263	33.02%	
Relocation Expenses	-	1,200	0.00%	
Unemployment Tax	84,332	291,680	245.87%	
Vac. Sell as Benefits	199,627	203,853	2.12%	
Donated Leave	13,940	5,242	-62.39%	
Wireless Allowance	123,502	138,863	12.44%	
Flex Spending Contr.	46,430	91,493	97.06%	
Call Back/On Call	82,627	199,701	141.69%	
Total	\$ 119,221,997	\$ 143,066,225	20.00%	

*Personnel expenditure increases are largely the result of the consolidation of three property-tax-supported funds into the General Fund in 2022, as well as an additional payroll posting in 2022.

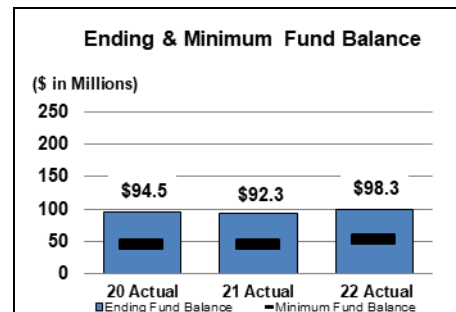
Contractual services expenditures decreased \$8.7 million (14.4 percent) through 2022, compared to 2021. The decrease is primarily due to a decrease in temporary employment services (\$11.0 million) mostly by the Division of Finance for temporary COVID employment services in 2021. The decrease was offset by increases in fee for service contracts (\$1.4 million) mostly by the Division of Information Technology due to consulting fees for a Technology Review Board (TRB) project, in financial professional services (\$0.4 million) mostly by EMS due to expenses for billing services, in legal professional services (\$0.3 million) mostly by the County Counselor’s Office due to an increase in external counsel services, and in equipment repair and maintenance (\$0.2 million) across departments County-wide.

Commodity expenditures increased \$1.3 million (18.1 percent) through 2022 when compared to 2021. The increase is primarily due to increases in operating supplies (\$0.8 million) and drug purchases (\$0.3 million) primarily by EMS due to the department’s consolidation into the General Fund beginning in 2022, and in technology equipment (\$0.3 million) purchased by District Court and the TRB. The increases were offset by a decrease in repair parts – building and improvement (\$0.1 million) by departments County-wide.

Transfers to other funds include the transfer of half of all retail sales and use tax collections. In accordance with the 1985 vote to implement a 1.0 percent County-wide sales tax, \$1.6 million annually is transferred to the Bond and Interest Fund to support debt service on bonded public works projects, and the remaining balance is transferred to the Local Sales Tax Road and Bridge Fund. Other transfers include funding from cash-funded

capital facility and drainage projects. Those projects include the replacement of locks at the Adult Detention Facility (ADF) and camera/video updates (\$1.0 million), Emergency Communications remodel (\$0.3 million), phase two of updating the Health Department flooring (\$0.2 million), ADF exterior light poles and fixture replacements (\$0.2 million), outdoor warning device replacements and installation (\$0.1 million), replacing roofs on County owned buildings (\$0.1 million), and replacing parking lots on County owned properties (\$48,033).

General Fund Ending Balance



The General Fund 2022 beginning budgetary fund balance of \$92.3 million increased by \$6.0 million (6.5 percent), primarily due to an increase in taxes received (\$11.8 million), insurance fees (\$8.5 million), Medicare fees (\$4.1 million), and in local retail sales taxes (\$2.5 million).

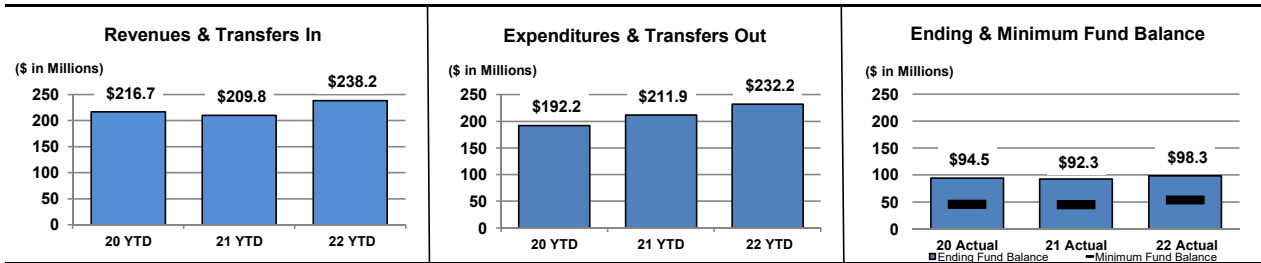


General Fund

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 44 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. Information for 2022 reflects the consolidation of the EMS, COMCARE, and Noxious Weeds Tax Funds into the General Fund as of January 1, 2022.

Revenues through 2022 increased \$28.4 million versus 2021, specifically in charges for services (\$14.7 million), current property taxes (\$12.2 million), local retail sales and use taxes (\$3.6 million), and licenses and permits revenue (\$1.1 million). The increase in charges for services is mainly due to an increase in insurance fees (\$8.4 million), Medicare fees (\$4.1 million), Medicaid fees (\$2.2 million), and patient fees (\$1.1 million) received by EMS in the General Fund in 2022 due to the consolidation of the EMS Tax Fund into the General Fund. The increase in current property taxes is due to an increase in assessed valuation (\$12.2 million). The increase in local retail sales and use taxes is due to improving economic conditions (\$3.6 million). The increase in licenses and permits is largely due to an increase in applications to the MABCD for construction projects (\$1.0 million). Increases were partially offset by decreases in reimbursements (\$2.2 million), miscellaneous revenue (\$0.4 million), back property taxes (\$0.4 million), intergovernmental revenue (\$0.3 million), and uses of money and property (\$0.3 million). The decrease in reimbursements is due to a decrease in administrative charges as a result of the consolidation of the EMS, COMCARE, and Noxious Weeds Tax Funds into the General Fund in 2022 (\$1.5 million) and the receipt of one-time claim recoveries in 2021 (\$0.6 million). The decrease in miscellaneous revenue is primarily due to a decrease in gaming revenue as a result of a new tribal casino opening in the area that is not subject to the State revenue sharing agreement (\$0.1 million), a decrease in mortgage program revenue due to fewer people seeking mortgages (\$0.1 million), and a decrease in the amount refunded from the City of Wichita in 2022 compared to 2021 for the Flood Control Agreement (\$0.1 million). The decrease in back taxes is primarily due to refunds of previously paid property taxes as a result of valuation appeals (\$0.4 million). The decrease in uses of money and property is due to a decrease in penalties and interest on back taxes (\$1.4 million) which was offset by an increase in investment income (\$0.9 million) and interest in current taxes (\$0.2 million). The decrease in intergovernmental revenue is due to the County receiving FEMA funds in 2021 related to the coronavirus disease (COVID-19) compared to no such funds in 2022 (\$0.6 million).

Expenditures increased by \$20.4 million compared to 2021, specifically in personnel (\$23.8 million), transfers out (\$4.3 million), commodities (\$1.3 million), and equipment (\$0.5 million). The increase in personnel is largely due to the consolidation of the EMS, COMCARE, and Noxious Weeds Tax funds into the General Fund in 2022 (\$17.2 million), offset by a decrease in the Division of Finance for positions related to COVID-19 (\$1.1 million) in 2021. The increase in transfers out is largely due to increases in transfer out - sales tax revenue to the Local Sales Tax Road and Bridge Fund (\$1.8 million), transfer out - capital projects due to an increase in the amount of cash-funded CIP projects in 2022 (\$1.4 million), and transfer out - intrafund transfers due to the year-end transfer of unexpended 2022 budget authority into the Equipment Reserve Fund (\$1.1 million). The increase in commodities is largely due to the purchase of operating supplies (\$0.8 million) and drugs (\$0.3 million) by EMS after consolidation into the General Fund in 2022 as well as an increase in technology equipment purchased by District Court and the Technology Review Board (\$0.3 million). The increase in equipment is largely due to the purchase of computer hardware by the Sheriff's Office (\$0.3 million), EMS (\$0.3 million), and Emergency Communications (\$0.2 million) which was offset by a decrease in the purchase of operating equipment by the Sheriff's Office (\$0.5 million). The increases were offset by decreases in contractuals (\$8.7 million) and capital improvements (\$0.9 million). The decrease in contractuals is primarily due to the decrease in charges for temporary staffing (\$11.0 million) related to COVID-19 in 2021. The decrease in capital improvements is due to the 2021 commitment and expenditure of funds for the First Floor Traffic Court Remodel in the Main Courthouse (\$0.9 million).



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

	2021 YTD	2022 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 117,395,133	\$ 128,496,469	\$ 128,496,469	\$ 129,603,089
Back Prop. Taxes & Ref. Warrants	2,276,030	7,912,609	7,912,609	1,868,794
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	16,118,566	16,459,361	16,459,361	16,633,123
Local Retail Sales & Use Taxes	34,586,866	31,668,000	31,668,000	38,187,177
All Other Taxes	253,286	300,708	300,708	272,169
Licenses & Permits	8,296,120	8,229,011	8,229,011	9,348,346
Intergovernmental	1,150,642	719,601	719,601	848,805
Charges for Services	15,403,838	28,973,991	28,973,991	30,125,414
Fines & Forfeitures	346,580	181,924	181,924	280,794
Miscellaneous	2,519,281	2,387,647	2,387,647	2,162,396
Reimbursements	6,092,597	5,514,667	5,514,667	3,881,448
Uses of Money & Property	5,302,687	4,957,114	4,957,114	5,002,100
Transfers In & Other Proceeds	67,927	259,887	259,887	471
Total Revenues & Transfers In	209,809,552	236,060,990	236,060,990	238,214,126
Expenditures & Transfers Out				
Personnel	\$ 119,223,197	\$ 157,855,462	\$ 156,797,538	\$ 143,066,225
Contractuals	60,729,477	77,462,493	70,839,246	52,005,464
Debt Service	-	-	-	-
Commodities	6,976,945	9,248,592	9,552,879	8,236,812
Capital Improvement	1,034,795	2,777,243	1,112,321	153,431
Capital Outlay	1,226,886	1,318,794	1,548,713	1,761,966
Transfers Out	22,675,412	19,962,156	28,774,043	27,005,119
Total Expenditures & Transfers Out	211,866,712	268,624,741	268,624,741	232,229,017
Net Change in Fund Balance	(2,057,160)	(32,563,751)	(32,563,751)	5,985,109
Actual Beginning Fund Balance	94,452,204	92,335,932	92,335,932	92,335,932
Ending Fund Balance	\$ 92,395,044	\$ 59,772,181	\$ 59,772,181	\$ 98,321,041



General Fund

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

For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Expenditures and Interfund Transfers Out By Department				
General Government				
County Commission				
Personnel	788,753	850,657	862,657	822,341
Contractuals	75,457	106,419	106,419	57,522
Debt Service	-	-	-	-
Commodities	8,046	18,381	18,381	3,082
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total County Commission	872,257	975,457	987,457	882,944
County Manager				
Personnel	1,520,574	1,783,277	1,774,247	1,560,012
Contractuals	285,864	290,815	440,460	427,574
Debt Service	-	-	-	-
Commodities	17,078	38,396	32,184	30,781
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
Total County Manager	1,823,516	2,112,488	2,246,892	2,018,366
County Counselor				
Personnel	1,278,925	1,404,467	1,404,467	1,374,638
Contractuals	329,272	330,300	688,900	575,701
Debt Service	-	-	-	-
Commodities	21,122	45,898	37,298	31,272
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
Total County Counselor	1,629,319	1,780,665	2,130,665	1,981,611
County Clerk				
Personnel	1,084,453	1,275,930	1,275,930	1,153,927
Contractuals	7,036	167,599	17,599	9,137
Debt Service	-	-	-	-
Commodities	5,224	9,460	159,460	143,726
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
Total County Clerk	1,096,713	1,452,989	1,452,989	1,306,790
Register of Deeds				
Personnel	1,086,862	1,196,885	1,196,885	1,078,821
Contractuals	5,616	17,674	16,674	6,166
Debt Service	-	-	-	-
Commodities	11,402	26,000	27,000	6,179
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
Total Register of Deeds	1,103,880	1,240,559	1,240,559	1,091,167
Election Commissioner				
Personnel	829,496	1,048,670	1,578,670	1,401,776
Contractuals	490,939	589,945	801,691	776,942
Debt Service	-	-	-	-
Commodities	55,604	76,879	116,879	109,052
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
Total Election Commissioner	1,376,039	1,715,494	2,497,240	2,287,770



General Fund

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

For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
General Government (Continued)				
Division of Human Resources				
Personnel	1,339,996	1,549,327	1,642,921	1,642,830
Contractuals	147,936	120,000	158,750	131,133
Debt Service	-	-	-	-
Commodities	26,727	48,107	39,357	33,722
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Division of Human Resources	1,514,659	1,717,434	1,841,028	1,807,685
Division of Finance				
Personnel	4,421,638	3,174,016	3,174,016	2,956,212
Contractuals	14,853,982	1,049,090	1,919,367	896,816
Debt Service	-	-	-	-
Commodities	1,172,186	107,603	195,103	83,877
Capital Improvements	1,030,619	-	1,093,910	140,044
Capital Outlay	-	-	-	-
Transfers Out	5	-	-	-
Total Division of Finance	21,478,430	4,330,709	6,382,396	4,076,948
Budgeted Transfers				
Personnel	-	-	-	-
Contractuals	-	-	-	-
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	3,541,128	3,000,000	3,934,946	3,934,946
Total Budgeted Transfers	3,541,128	3,000,000	3,934,946	3,934,946
Contingency Reserves				
Personnel	-	2,480,921	2,223,827	-
Contractuals	-	22,635,751	13,265,792	-
Debt Service	-	-	-	-
Commodities	-	800,000	229,975	-
Capital Improvements	-	-	-	-
Capital Outlay	-	200,000	117,402	-
Transfers Out	-	-	-	-
Total Contingency Reserves	-	26,116,672	15,836,997	-
County Appraiser				
Personnel	4,308,179	4,990,713	4,969,713	4,580,588
Contractuals	180,804	228,167	244,167	231,405
Debt Service	-	-	-	-
Commodities	76,219	84,797	89,797	65,180
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total County Appraiser	4,565,203	5,303,677	5,303,677	4,877,173
County Treasurer				
Personnel	1,152,641	1,251,774	1,273,774	1,262,447
Contractuals	40,175	68,750	66,950	57,431
Debt Service	-	-	-	-
Commodities	73,104	86,626	88,426	83,664
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total County Treasurer	1,265,921	1,407,150	1,429,150	1,403,541



General Fund

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

For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
General Government (Continued)				
Metropolitan Area Planning Dept.				
Personnel	-	-	-	-
Contractuals	663,910	692,018	692,018	692,018
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Metropolitan Area Plann. Dept.	663,910	692,018	692,018	692,018
Facilities Department				
Personnel	2,209,368	2,740,341	2,423,341	2,124,017
Contractuals	4,389,435	4,457,993	4,622,843	4,410,143
Debt Service	-	-	-	-
Commodities	767,020	552,129	704,279	665,353
Capital Improvements	(840)	323,296	-	-
Capital Outlay	-	-	-	-
Transfers Out	364,335	-	323,296	323,296
Total Facilities Department	7,729,318	8,073,759	8,073,759	7,522,809
Central Services				
Personnel	1,334,448	1,470,424	1,470,424	1,332,220
Contractuals	57,535	108,407	132,838	101,037
Debt Service	-	-	-	-
Commodities	979,232	1,197,660	1,210,604	992,015
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Central Services	2,371,215	2,776,491	2,813,867	2,425,272
Division of Information & Technology				
Personnel	7,086,922	7,681,402	7,690,294	7,688,823
Contractuals	3,410,102	5,918,061	5,625,600	5,315,682
Debt Service	-	-	-	-
Commodities	164,602	488,800	532,047	428,474
Capital Improvements	-	-	-	-
Capital Outlay	-	-	119,122	119,122
Transfers Out	-	-	298,191	298,191
Total Division of Info. & Tech.	10,661,625	14,088,263	14,265,254	13,850,291
Public Safety				
Office of the Medical Director				
Personnel	481,031	464,761	463,925	327,244
Contractuals	26,359	32,023	32,859	32,859
Debt Service	-	-	-	-
Commodities	32,522	13,000	13,000	12,166
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Office of the Medical Director	539,912	509,784	509,784	372,269
Emergency Communications				
Personnel	5,526,411	7,144,352	7,144,352	5,995,700
Contractuals	38,663	49,936	49,936	14,868
Debt Service	-	-	-	-
Commodities	37,039	90,947	90,947	68,913
Capital Improvements	-	275,898	-	-
Capital Outlay	-	-	187,663	187,663
Transfers Out	-	-	275,898	275,898
Total Emergency Communications	5,602,114	7,561,133	7,748,796	6,543,043



General Fund

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

For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Public Safety (Continued)				
Emergency Management				
Personnel	261,484	364,942	341,192	286,317
Contractuals	107,832	155,849	135,849	124,912
Debt Service	-	-	-	-
Commodities	31,686	17,860	37,860	34,731
Capital Improvements	-	110,000	-	-
Capital Outlay	-	-	-	-
Transfers Out	142,251	-	133,750	133,750
Total Emergency Management	543,253	648,651	648,651	579,710
Emergency Medical Services				
Personnel	-	17,031,706	16,706,235	15,510,722
Contractuals	-	3,017,854	3,332,990	3,286,745
Debt Service	-	-	-	-
Commodities	(395)	1,488,221	1,498,556	1,362,393
Capital Improvements	-	-	-	-
Capital Outlay	-	-	642	255,889
Transfers Out	-	-	256,289	256,289
Total Emergency Medical Services	(395)	21,537,781	21,794,711	20,672,037
Reg. Forensic Science Center				
Personnel	3,266,368	3,934,585	3,984,585	3,562,784
Contractuals	423,522	443,552	443,552	407,681
Debt Service	-	-	-	-
Commodities	420,473	410,602	410,602	334,569
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	(400)
Transfers Out	-	-	75,000	75,000
Total Regional Forensic Science Center	4,110,363	4,788,738	4,913,738	4,379,634
Department of Corrections				
Personnel	9,513,901	12,259,361	12,144,361	9,385,438
Contractuals	963,232	1,313,433	1,423,083	1,284,994
Debt Service	-	-	-	-
Commodities	675,678	836,021	841,371	769,391
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	415,145	992,000	992,000	-
Total Department of Corrections	11,567,956	15,400,815	15,400,815	11,439,823
Sheriff's Office				
Personnel	44,140,156	49,178,667	48,703,200	47,207,094
Contractuals	14,282,937	15,360,874	15,164,817	14,742,569
Debt Service	-	-	-	-
Commodities	820,227	714,150	1,114,204	1,072,118
Capital Improvements	-	987,185	-	-
Capital Outlay	1,226,886	1,103,794	1,053,796	1,045,285
Transfers Out	125,548	20,366	1,329,019	1,321,638
Total Sheriff's Office	60,595,753	67,365,036	67,365,036	65,388,704
District Attorney				
Personnel	11,474,232	12,879,720	12,829,720	12,039,283
Contractuals	536,840	552,830	648,380	517,313
Debt Service	-	-	-	-
Commodities	134,788	120,578	103,029	72,826
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total District Attorney	12,145,861	13,553,128	13,581,128	12,629,423



General Fund

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

For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Public Safety (Continued)				
District Court				
Personnel	51,492	85,540	87,540	72,102
Contractuals	3,421,005	3,036,195	3,595,146	3,440,921
Debt Service	-	-	-	-
Commodities	309,133	489,900	435,539	358,176
Capital Improvements	5,016	5,000	18,411	13,386
Capital Outlay	-	15,000	-	-
Transfers Out	-	-	-	-
Total District Court	3,786,647	3,631,635	4,136,635	3,884,586
Crime Prevention Fund				
Personnel	-	-	-	-
Contractuals	344,632	582,383	582,383	380,618
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Crime Prevention Fund	344,632	582,383	582,383	380,618
MABCD				
Personnel	2,961,401	3,679,078	3,537,515	3,341,234
Contractuals	4,295,243	4,348,200	4,489,763	3,541,402
Debt Service	-	-	-	-
Commodities	48,413	131,863	131,863	110,184
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	88,646	86,659	86,659	86,659
Total MABCD	7,393,703	8,245,800	8,245,800	7,079,480
Courthouse Police				
Personnel	1,261,758	1,462,775	1,452,775	1,141,693
Contractuals	34,687	39,092	49,292	49,180
Debt Service	-	-	-	-
Commodities	5,121	22,100	21,900	20,056
Capital Improvements	-	-	-	-
Capital Outlay	-	-	31,038	24,515
Transfers Out	-	-	-	-
Total Courthouse Police	1,301,566	1,523,967	1,555,005	1,235,443
Public Works				
Budget Transfers - Local Sales Tax				
Personnel	-	-	-	-
Contractuals	-	-	-	-
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	17,293,433	15,834,000	19,834,000	19,093,588
Total Budget Transfers	17,293,433	15,834,000	19,834,000	19,093,588
Noxious Weeds				
Personnel	-	360,103	360,103	339,240
Contractuals	-	76,801	86,801	81,218
Debt Service	-	-	-	-
Commodities	-	99,629	89,629	76,861
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Noxious Weeds	-	536,533	536,533	497,319



General Fund

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

For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Public Works (Continued)				
Storm Drainage				
Personnel	511,109	539,139	553,558	510,682
Contractuals	1,379,668	1,368,481	1,367,481	1,268,063
Debt Service	-	-	-	-
Commodities	2,628	4,000	5,000	5,000
Capital Improvements	-	925,000	-	-
Capital Outlay	-	-	-	-
Transfers Out	657,500	-	925,000	925,000
Total Storm Drainage	2,550,905	2,836,620	2,851,039	2,708,745
Environmental Resources				
Personnel	76,631	81,063	82,535	82,534
Contractuals	47,796	51,331	51,140	44,213
Debt Service	-	-	-	-
Commodities	1,080	2,331	2,331	1,484
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Environmental Resources	125,506	134,725	136,006	128,232
Public Services				
Community Programs				
Personnel	-	-	-	-
Contractuals	-	205,000	205,000	205,000
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Community Programs	-	205,000	205,000	205,000
COMCARE				
Personnel	900,261	3,643,029	3,527,902	3,266,695
Contractuals	285,818	1,011,793	993,279	981,848
Debt Service	-	-	-	-
Commodities	100,940	236,215	212,450	206,537
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total COMCARE	1,287,020	4,891,037	4,733,631	4,455,079
CDDO				
Personnel	-	-	-	-
Contractuals	1,926,412	1,956,590	1,956,590	1,946,715
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total CDDO	1,926,412	1,956,590	1,956,590	1,946,715
Department on Aging				
Personnel	75,559	108,998	108,998	88,042
Contractuals	385,578	424,717	754,717	700,914
Debt Service	-	-	-	-
Commodities	-	-	35,000	29,968
Capital Improvements	-	-	-	-
Capital Outlay	-	-	5,000	129,492
Transfers Out	1,864	29,131	159,131	130,000
Total Department on Aging	463,001	562,846	1,062,846	1,078,416



General Fund

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

For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Public Services (Continued)				
Health Department				
Personnel	3,481,172	4,030,129	4,094,256	3,625,457
Contractuals	775,313	808,788	820,022	798,186
Debt Service	-	-	-	-
Commodities	744,793	747,144	795,139	734,276
Capital Improvements	-	150,864	-	-
Capital Outlay	-	-	34,050	-
Transfers Out	45,557	-	150,864	150,864
Total Health Department	5,046,835	5,736,925	5,894,331	5,308,783
Culture & Recreation				
Sedgwick County Parks Dept.				
Personnel	455,498	533,763	533,073	457,901
Contractuals	283,770	314,999	325,315	324,914
Debt Service	-	-	-	-
Commodities	235,363	233,795	224,169	217,619
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Sedgwick County Parks Dept.	974,631	1,082,557	1,082,557	1,000,434
Sedgwick County Zoo				
Personnel	6,126,515	6,928,298	6,928,298	6,601,079
Contractuals	2,200,000	400,000	400,000	400,000
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Sedgwick County Zoo	8,326,515	7,328,298	7,328,298	7,001,079
Exploration Place				
Personnel	169,747	178,440	184,040	182,796
Contractuals	2,050,393	2,041,700	2,041,700	2,037,344
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Exploration Place	2,220,140	2,220,140	2,225,740	2,220,140
Community Programs				
Personnel	-	-	-	-
Contractuals	377,472	407,472	407,472	317,472
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Community Programs	377,472	407,472	407,472	317,472
Community Development				
Extension Council				
Personnel	-	-	-	-
Contractuals	825,481	825,481	825,481	825,481
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Extension Council	825,481	825,481	825,481	825,481



General Fund

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

For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Community Development (Continued)				
Economic Development				
Personnel	46,215	68,212	68,212	68,136
Contractuals	608,644	1,809,335	1,809,335	483,953
Debt Service	-	-	-	-
Commodities	(113)	9,500	9,500	760
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Economic Development	654,746	1,887,047	1,887,047	552,849
Community Programs				
Personnel	-	-	-	-
Contractuals	170,117	46,795	46,795	45,117
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Community Programs	170,117	46,795	46,795	45,117
Total Expenditures & Transfers Out	211,866,712	268,624,741	268,624,741	232,128,550
Net Change in Fund Balance	(2,057,160)	(32,563,751)	(32,563,751)	5,985,109
Actual Fund Balance, Beginning of Year	94,452,204	92,335,932	92,335,932	92,335,932
Ending Fund Balance	\$ 92,395,044	\$ 59,772,181	\$ 59,772,181	\$ 98,321,041



2022

Budgetary Accounts

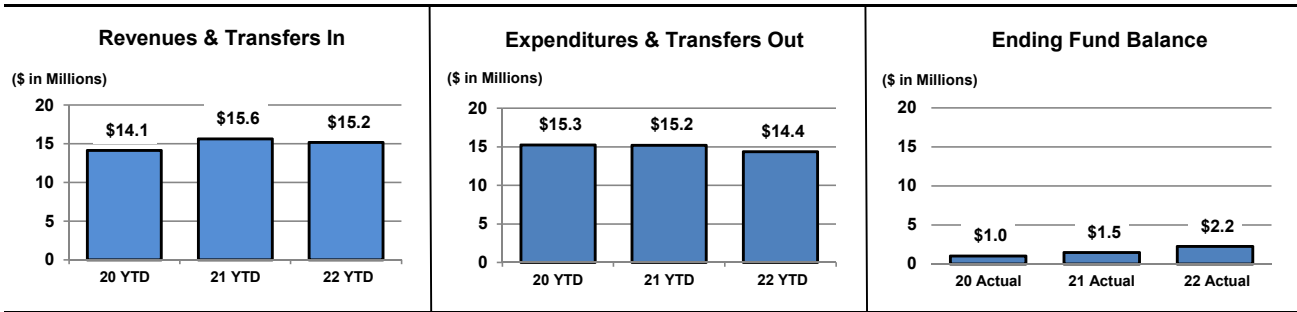
Quarter Financial Budgetary Accounts



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 2022, 2.035 mills were levied, a decrease of 0.16 mills from the 2021 budget. In the past, this fund has received building rental revenue from WSU. The County has also had an allocation to WSU Tech in the General Fund. The arrangement ended in 2018.



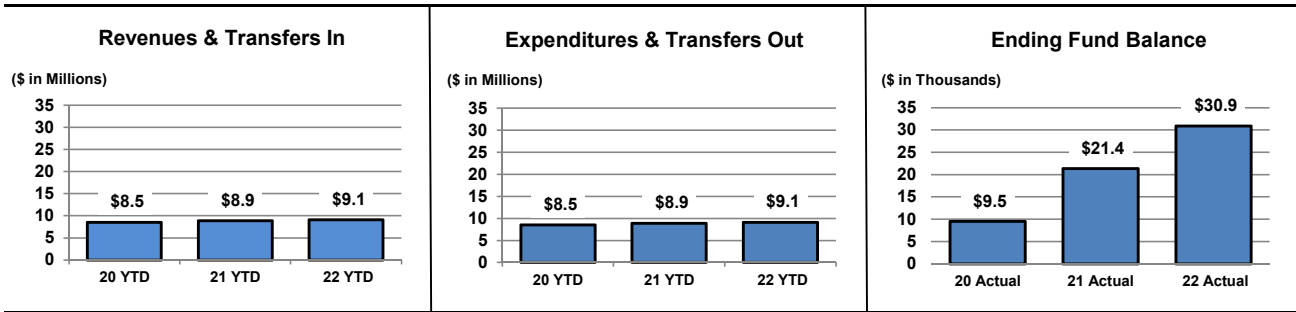
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 11,256,422	\$ 10,738,239	\$ 10,738,239	\$ 10,862,291
Back Prop. Taxes & Ref. Warrants	222,920	223,542	223,542	132,862
Special Assessment Prop. Taxes	427,427	402,420	402,420	339,874
Motor Vehicle Taxes	1,263,712	1,483,583	1,483,583	1,489,160
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Reimbursements	-	-	-	-
Use of Money & Property	56,420	-	-	-
Transfers In & Other Proceeds	2,412,817	2,333,071	2,333,071	2,333,071
Total Revenues & Transfers In	15,639,718	15,180,856	15,180,856	15,157,259
Expenditures & Transfers Out				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	1,650	20,000	20,000	1,650
Debt Service	15,195,366	14,719,732	14,719,732	14,388,808
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	15,197,016	14,739,732	14,739,732	14,390,458
Net Change in Fund Balance	442,702	441,124	441,124	766,801
Actual Beginning Fund Balance	1,011,690	1,454,392	1,454,392	1,454,392
Ending Fund Balance	\$ 1,454,392	\$ 1,895,516	\$ 1,895,516	\$ 2,221,193



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 30.4 percent finances costs related to facility improvements, including the retirement of Public Building Commission bonds, 55.3 percent supports scholarships, and 5.2 percent funds economic and community development efforts. The remaining 9.1 percent of revenue is allocated to research, educational programs, faculty development, and unanticipated program needs.



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

For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

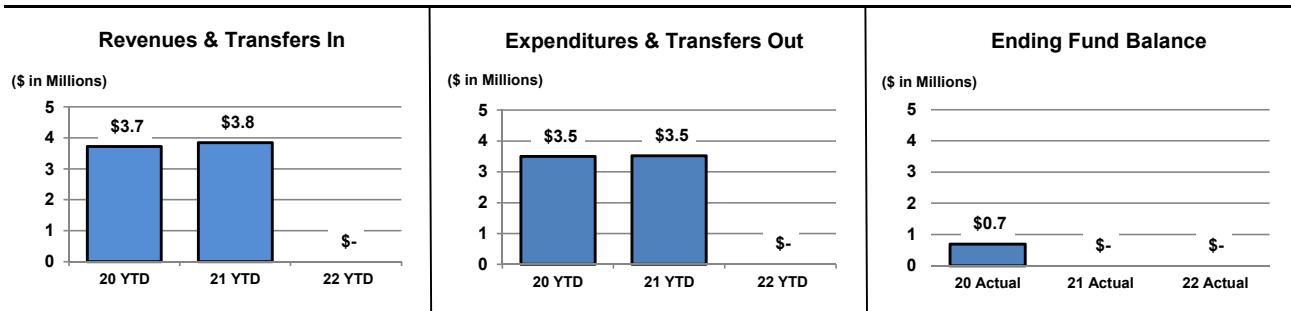
	2021 YTD		2022 YTD	
	Annual Budgeted Amounts			
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts
Revenues & Transfers In				
Current Property Taxes	\$ 7,700,073	\$ 7,912,609	\$ 7,912,609	\$ 8,006,077
Back Prop. Taxes & Ref. Warrants	151,606	152,902	152,902	89,894
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	1,045,807	1,016,399	1,016,399	1,026,317
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	348,587	348,587	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	8,897,485	9,430,497	9,430,497	9,122,288
Expenditures & Transfers Out				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	8,885,626	9,381,910	9,381,910	9,112,788
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	8,885,626	9,381,910	9,381,910	9,112,788
Net Change in Fund Balance	11,859	48,587	48,587	9,500
Actual Beginning Fund Balance	9,500	21,359	21,359	21,359
Ending Fund Balance	\$ 21,359	\$ 69,946	\$ 69,946	\$ 30,859



COMCARE

Comprehensive Community Care (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.

The COMCARE Tax Fund was consolidated into the General Fund starting in 2022.



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

For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 3,167,302	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	58,009	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	438,156	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	174,445	-	-	-
Charges for Services	9,906	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	218	-	-	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	3,848,036	-	-	-
Expenditures & Transfers Out				
Personnel	\$ 1,644,516	\$ -	\$ -	\$ -
Contractuals	1,791,285	-	-	-
Debt Service	-	-	-	-
Commodities	80,673	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	3,516,474	-	-	-
Net Change in Fund Balance	331,562	-	-	-
Actual Beginning Fund Balance	697,901			
Ending Fund Balance	\$ 1,029,463	\$ -	\$ -	\$ -

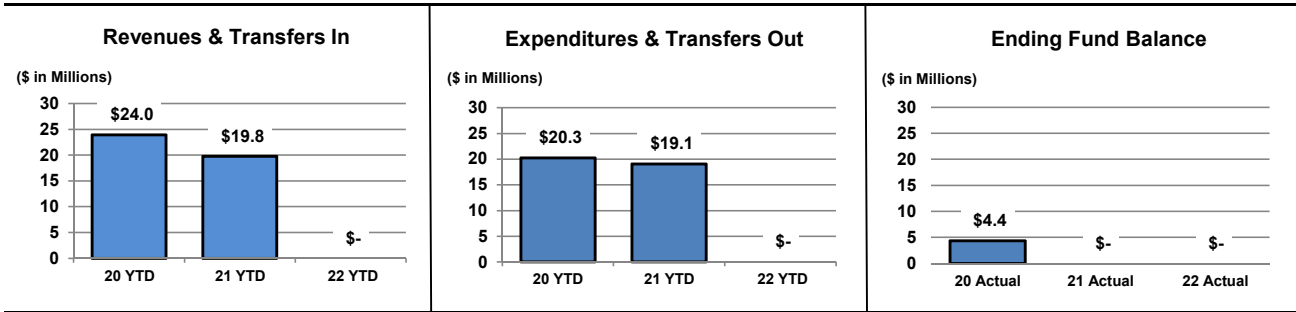


Emergency Medical Services

Emergency Medical Services (EMS) was created in 1974 per a City/County agreement to provide emergency response and scheduled ambulatory transfers. Prior to 1974, a private provider, Metropolitan, provided EMS services to the community.

Charges for service were the largest revenue stream for this Fund. Growth in this revenue category has been difficult to predict with recent changes in Medicare rules, billing vendors, the changes to user fee, and implementation of quality assurance measures within the Department.

The EMS Tax Fund was consolidated into the General Fund starting in 2022.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
 For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

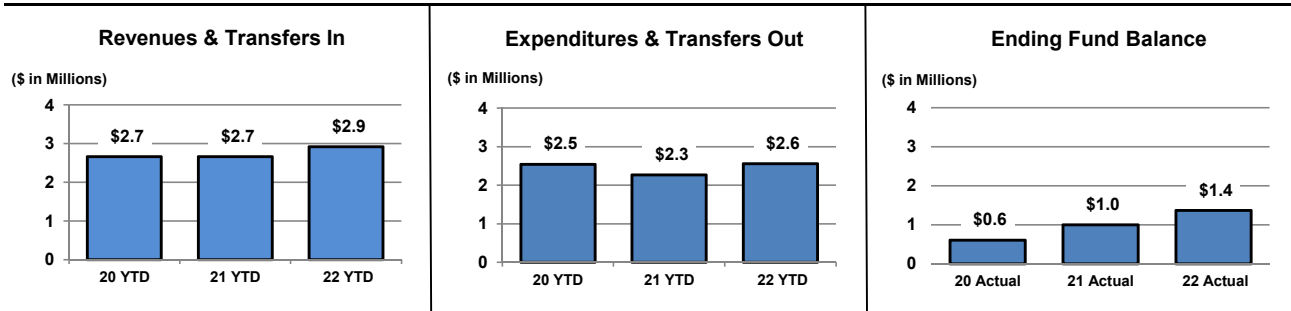
	2021 YTD		2022 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 3,824,785	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	92,829	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	642,593	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,191,407	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	2,184	-	-	-
Reimbursements	224	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	19,754,022	-	-	-
Expenditures & Transfers Out				
Personnel	\$ 14,193,112	\$ -	\$ -	\$ -
Contractuals	3,541,756	-	-	-
Debt Service	-	-	-	-
Commodities	1,327,259	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	19,062,128	-	-	-
Net Change in Fund Balance	691,894	-	-	-
Actual Beginning Fund Balance	4,352,234	-	-	-
Ending Fund Balance	\$ 5,044,128	\$ -	\$ -	\$ -



Aging

The Department on Aging 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 1.6 percent of the 2022 mill levy for the County, with \$2.5 million in revenue budgeted from a property tax rate of 0.482 mills for the year, a 0.041 mill decrease from 2021, while the other fund, Aging Grants, accounts for grants and most user fees.



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

For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

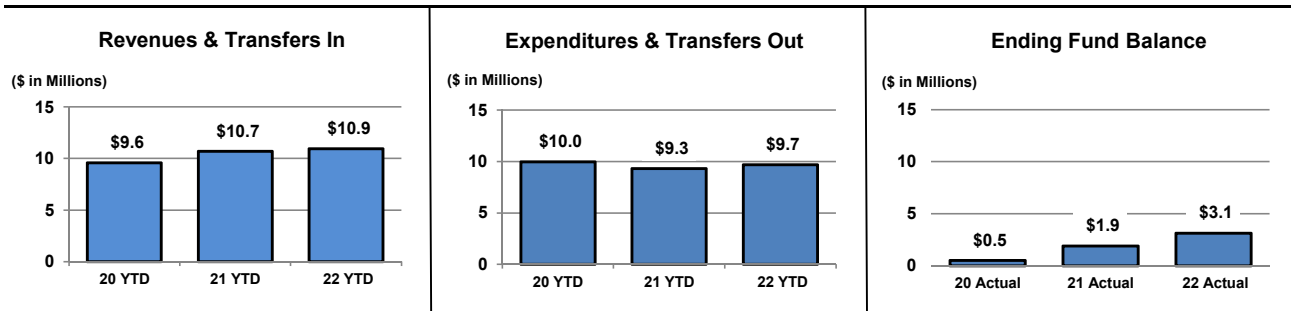
	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 2,263,873	\$ 2,543,054	\$ 2,543,054	\$ 2,572,434
Back Prop. Taxes & Ref. Warrants	47,096	44,953	44,953	27,033
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	325,186	299,438	299,438	302,466
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	20,786	30,000	30,000	16,998
Fines & Forfeitures	-	-	-	-
Miscellaneous	4,577	-	-	222
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	2,661,517	2,917,445	2,917,445	2,919,154
Expenditures & Transfers Out				
Personnel	\$ 679,624	\$ 750,704	\$ 750,704	\$ 740,116
Contractuals	1,553,570	1,804,755	1,804,755	1,601,240
Debt Service	-	-	-	-
Commodities	12,446	59,327	59,327	33,783
Capital Improvements	-	-	-	-
Capital Outlay	(88,118)	-	-	-
Transfers Out	107,510	313,794	313,794	181,807
Total Expenditures & Transfers Out	2,265,032	2,928,580	2,928,580	2,556,947
Net Change in Fund Balance	396,485	(11,134)	(11,134)	362,207
Actual Beginning Fund Balance	604,065	1,000,550	1,000,550	1,000,550
Ending Fund Balance	\$ 1,000,550	\$ 989,416	\$ 989,416	\$ 1,362,757



Highway

The Highway Department is financed through the Highway Fund to construct and maintain the County's roads, bridges and intersections. For 2022, the Fund is supported by a property tax levy of 0.990 mills, which represents a 0.039 mill increase from last year's rate of 0.951.

The Fund also receives quarterly revenue distributions from the State's Special City/County Highway Fund as authorized under K.S.A. 79-3425. Although variable from year to year, reimbursements for inspecting Kansas Department of Transportation (KDOT) construction projects are also part of intergovernmental revenues. Public Works staff bill these inspection fees upon project completion.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

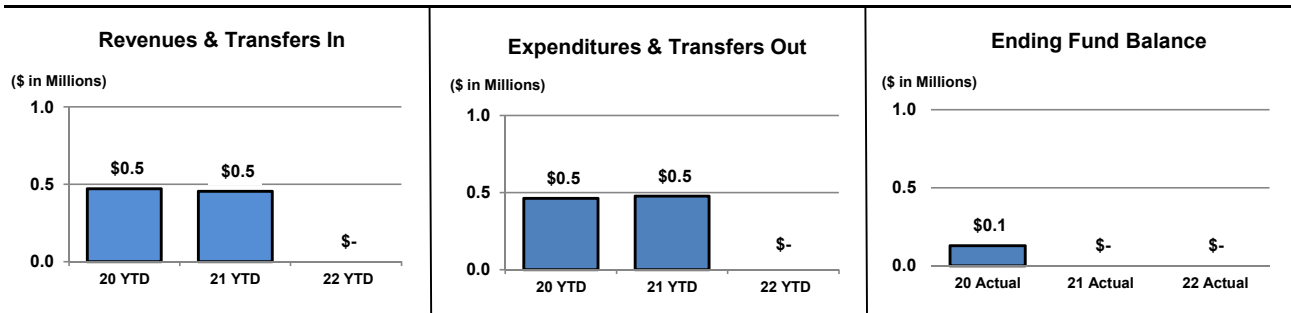
	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 4,881,598	\$ 5,226,261	\$ 5,226,261	\$ 5,283,818
Back Prop. Taxes & Ref. Warrants	83,776	96,940	96,940	51,844
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	603,760	644,984	644,984	648,548
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	21,600	16,947	16,947	15,600
Intergovernmental	5,054,880	4,695,469	4,695,469	4,867,453
Charges for Services	-	-	-	-
Fines & Forfeitures	94	-	-	-
Miscellaneous	21,456	20,110	20,110	35,195
Reimbursements	26,771	37,245	37,245	29,116
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	10,693,935	10,737,956	10,737,956	10,931,574
Expenditures & Transfers Out				
Personnel	\$ 5,072,572	\$ 6,527,943	\$ 6,527,943	\$ 5,174,712
Contractuals	3,814,885	4,510,908	4,449,908	4,144,119
Debt Service	-	-	-	-
Commodities	357,896	445,529	506,529	377,565
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	76,997	-	-	-
Total Expenditures & Transfers Out	9,322,351	11,484,380	11,484,380	9,696,397
Net Change in Fund Balance	1,371,584	(746,424)	(746,424)	1,235,178
Actual Beginning Fund Balance	512,766	1,884,350	1,884,350	1,884,350
Ending Fund Balance	\$ 1,884,350	\$ 1,137,926	\$ 1,137,926	\$ 3,119,528



Noxious Weeds

The Noxious Weeds Department was established to eradicate and control noxious weeds as required by K.S.A. 2-1318. Under the enabling statute, K.S.A. 2-13-19(d), Noxious Weeds is required to sell the pesticides at a subsidized rate to private landowners. Noxious Weeds also sprays noxious weeds for the Kansas Department of Transportation (KDOT) under an annual contract, and for private landowners at rates that reflect the cost of providing the service.

Charges for services are often dependent on the length of the growing season and impact revenue received from KDOT for spraying State-owned right of way. The Noxious Weeds Tax Fund was consolidated into the General Fund starting in 2022.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
 For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

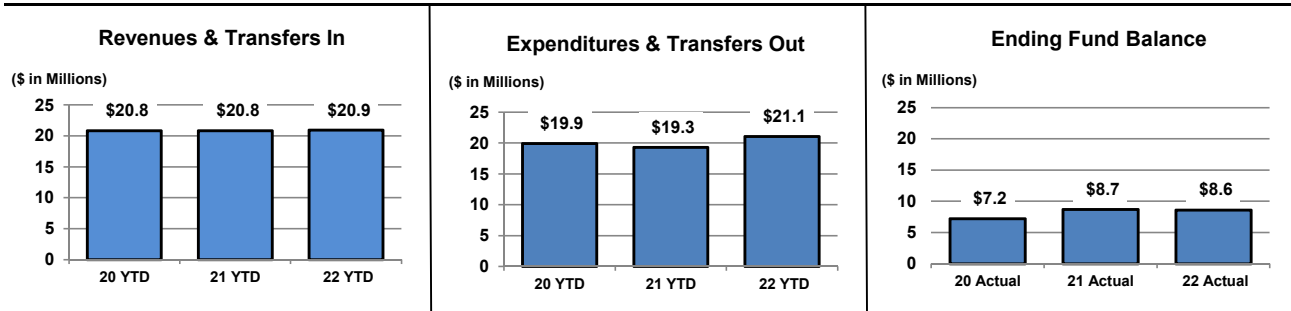
	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 308,017	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	6,962	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	48,804	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	89,808	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	106	-	-	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	453,698	-	-	-
Expenditures & Transfers Out				
Personnel	\$ 303,053	\$ -	\$ -	\$ -
Contractuals	90,678	-	-	-
Debt Service	-	-	-	-
Commodities	83,305	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	477,036	-	-	-
Net Change in Fund Balance	(23,338)	-	-	-
Actual Beginning Fund Balance	128,876			
Ending Fund Balance	\$ 105,538	\$ -	\$ -	\$ -



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 657 square miles. The property tax rate for those in Fire District 1 in 2022 is 17.817 mills which is a decrease of 0.074 mills from 2021.

The Fire District's vehicle replacement plan was included in the 2022 budget.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

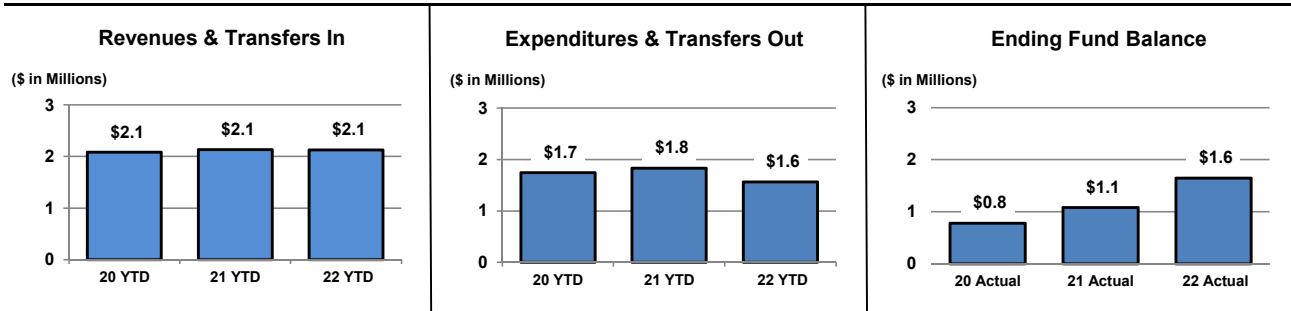
	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 17,790,354	\$ 17,920,276	\$ 17,920,276	\$ 18,183,302
Back Prop. Taxes & Ref. Warrants	264,703	261,718	261,718	(174,065)
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	1,946,709	1,911,172	1,911,172	1,921,773
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	8,900	5,568	5,568	9,975
Intergovernmental	-	-	-	-
Charges for Services	785,748	708,152	708,152	737,791
Fines & Forfeitures	-	-	-	-
Miscellaneous	3,720	98,743	98,743	3,028
Reimbursements	-	2,529	2,529	7,440
Use of Money & Property	6,537	56,581	56,581	245,623
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	20,806,671	20,964,739	20,964,739	20,934,866
Expenditures & Transfers Out				
Personnel	\$ 15,130,605	\$ 16,052,807	\$ 16,483,840	\$ 16,483,840
Contractuals	1,849,873	2,644,588	1,867,349	1,842,869
Debt Service	668,597	1,244,627	686,191	686,191
Commodities	657,680	828,537	723,297	721,872
Capital Improvements	-	-	-	-
Capital Outlay	155,327	325,000	-	-
Transfers Out	840,654	-	1,334,883	1,334,883
Total Expenditures & Transfers Out	19,302,735	21,095,559	21,095,559	21,069,654
Net Change in Fund Balance	1,503,936	(130,820)	(130,820)	(134,788)
Actual Beginning Fund Balance	7,202,184	8,706,120	8,706,120	8,706,120
Ending Fund Balance	\$ 8,706,120	\$ 8,575,300	\$ 8,575,300	\$ 8,571,332



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. Solid waste fees decreased in 2016 compared to rates in 2015, and those rates were held flat in 2017. In 2018, solid waste fees increased \$1.00 in each tier, and those rates were held flat in 2019. Fees increased again 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.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

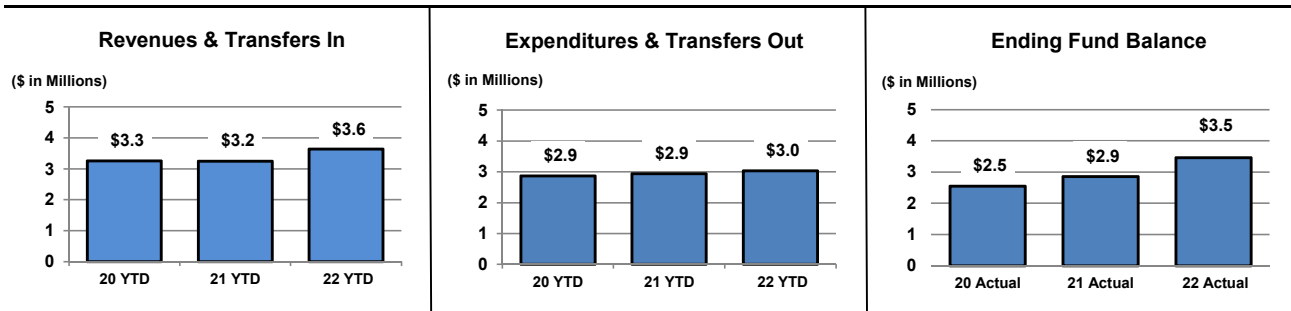
	2021 YTD		2022 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	57,234	58,021	58,021	20,570
Intergovernmental	-	-	-	-
Charges for Services	2,076,350	2,065,919	2,065,919	2,107,687
Fines & Forfeitures	-	-	-	-
Miscellaneous	212	873	873	70
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	2,133,796	2,124,813	2,124,813	2,128,327
Expenditures & Transfers Out				
Personnel	\$ 783,815	\$ 912,027	\$ 912,027	\$ 894,947
Contractuals	924,350	1,302,377	1,298,277	604,980
Debt Service	-	-	-	-
Commodities	44,246	79,165	83,265	62,422
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	80,572	-	-	-
Total Expenditures & Transfers Out	1,832,983	2,293,569	2,293,569	1,562,348
Net Change in Fund Balance	300,813	(168,756)	(168,756)	565,978
Actual Beginning Fund Balance	779,373	1,080,186	1,080,186	1,080,186
Ending Fund Balance	\$ 1,080,186	\$ 911,430	\$ 911,430	\$ 1,646,164



Emergency Communications - 911

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

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



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

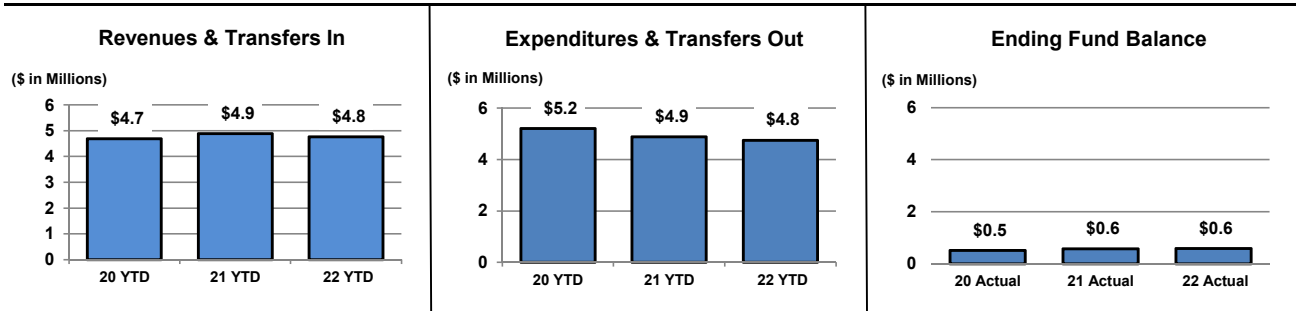
	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	3,247,551	3,507,747	3,507,747	3,575,468
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	479	479	189
Fines & Forfeitures	-	-	-	-
Miscellaneous	732	15,148	15,148	83
Reimbursements	-	-	-	-
Use of Money & Property	1,260	2,167	2,167	63,120
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	<u>3,249,542</u>	<u>3,525,540</u>	<u>3,525,540</u>	<u>3,638,860</u>
Expenditures & Transfers Out				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	2,244,698	2,608,932	2,589,432	2,315,372
Debt Service	-	-	-	-
Commodities	45,475	55,968	75,468	72,269
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	646,033	648,846	648,846	648,846
Total Expenditures & Transfers Out	<u>2,936,206</u>	<u>3,313,746</u>	<u>3,313,746</u>	<u>3,036,487</u>
Net Change in Fund Balance	<u>313,337</u>	<u>211,793</u>	<u>211,793</u>	<u>602,373</u>
Actual Beginning Fund Balance	<u>2,542,862</u>	<u>2,856,198</u>	<u>2,856,198</u>	<u>2,856,198</u>
Ending Fund Balance	<u>\$ 2,856,199</u>	<u>\$ 3,067,991</u>	<u>\$ 3,067,991</u>	<u>\$ 3,458,571</u>



Auto License

Pursuant to K.S.A. 8-145, the County Treasurer is responsible for the collection of motor vehicle taxes and the issuance of vehicle registrations, as funded through the Auto License Fund. As a result of these functions, the Treasurer receives a fee for each transaction to support operational expenditures.

The Auto License Fund net operating incomes must be transferred into the General Fund each year, as outlined in K.S.A. 8-145.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

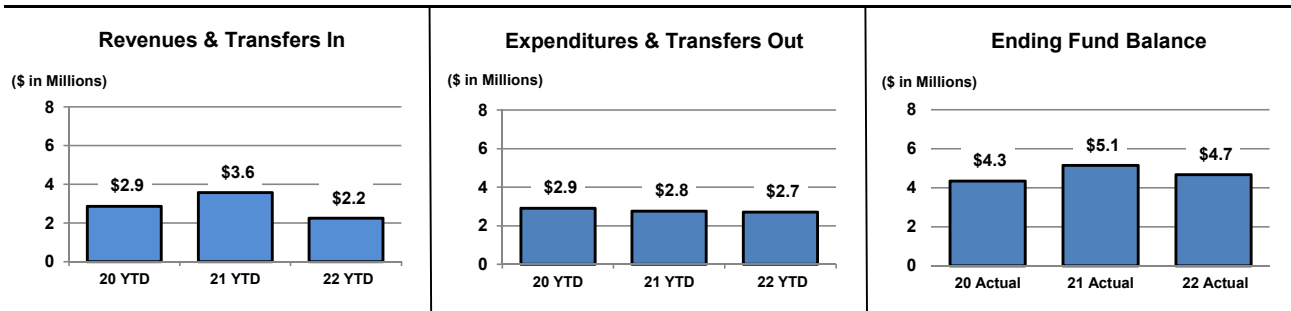
	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	25,200	34,989	34,989	31,325
Charges for Services	4,856,673	5,097,162	5,097,162	4,679,507
Fines & Forfeitures	-	-	-	-
Miscellaneous	6,027	10,254	10,254	18,482
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	37,504
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	4,887,900	5,142,406	5,142,406	4,766,818
Expenditures & Transfers Out				
Personnel	\$ 3,664,913	\$ 4,354,016	\$ 4,332,114	\$ 3,502,457
Contractuals	1,076,062	1,206,588	1,206,027	1,203,738
Debt Service	-	-	-	-
Commodities	83,820	39,587	61,762	43,622
Capital Improvements	-	-	288	288
Capital Outlay	-	-	-	-
Transfers Out	63,983	-	-	-
Total Expenditures & Transfers Out	4,888,778	5,600,191	5,600,191	4,750,105
Net Change in Fund Balance	(878)	(457,786)	(457,786)	16,713
Actual Beginning Fund Balance	507,208	570,313	570,313	570,313
Ending Fund Balance	\$ 506,330	\$ 112,527	\$ 112,527	\$ 587,026



SCDDO Grants

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

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



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	3,258,014	2,606,440	2,606,440	1,954,830
Charges for Services	252,250	257,500	257,500	255,775
Fines & Forfeitures	-	-	-	-
Miscellaneous	35,354	-	-	12,902
Reimbursements	17,208	22,500	22,500	18,838
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	3,562,825	2,886,440	2,886,440	2,242,345
Expenditures & Transfers Out				
Personnel	\$ 1,332,545	\$ 1,662,748	\$ 1,662,748	\$ 1,326,809
Contractuals	1,413,512	1,840,706	1,840,706	1,381,608
Debt Service	-	-	-	-
Commodities	8,089	24,700	24,700	11,274
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	2,754,146	3,528,154	3,528,154	2,719,691
Net Change in Fund Balance	808,679	(641,714)	(641,714)	(477,345)
Actual Beginning Fund Balance	4,339,729	5,148,408	5,148,408	5,148,408
Ending Fund Balance	\$ 5,148,408	\$ 4,506,694	\$ 4,506,694	\$ 4,671,063

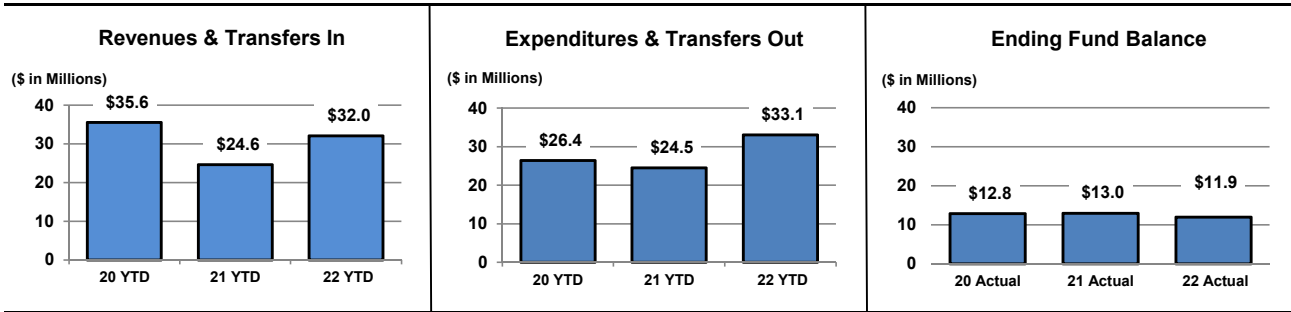


COMCARE Grants

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.

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

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.



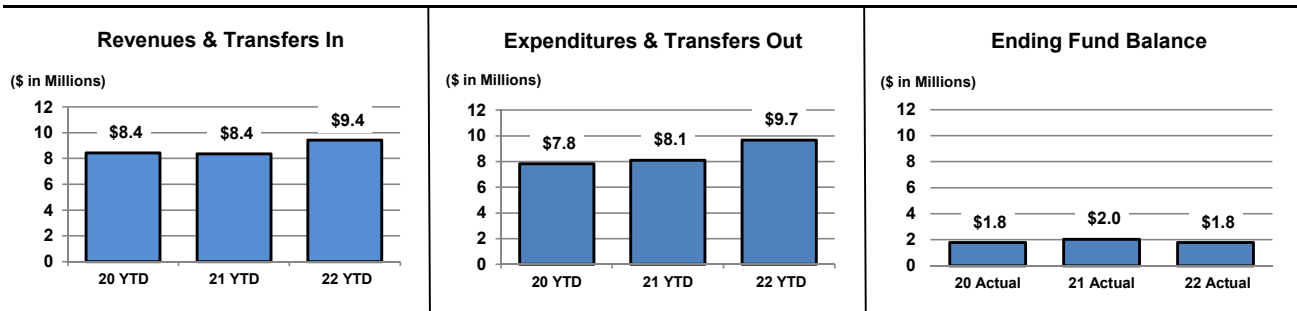
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

	2021 YTD		2022 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
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	12,153,515	11,984,602	21,390,877	14,104,555
Charges for Services	12,315,658	29,094,970	29,094,970	17,202,569
Fines & Forfeitures	-	-	-	-
Miscellaneous	18,182	675	675	15,435
Reimbursements	39,659	39,278	39,278	33,304
Use of Money & Property	9,995	7,500	7,500	7,300
Transfers In & Other Proceeds	57,234	106,626	106,626	683,377
Total Revenues & Transfers In	24,594,243	41,233,651	50,639,926	32,046,538
Expenditures & Transfers Out				
Personnel	\$ 17,569,476	\$ 32,333,514	\$ 39,555,751	\$ 24,494,033
Contractuals	6,838,001	12,306,476	13,834,402	8,461,477
Debt Service	-	-	-	-
Commodities	41,328	602,488	700,618	130,415
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	21,179	-	-	-
Total Expenditures & Transfers Out	24,469,984	45,242,478	54,090,771	33,085,925
Net Change in Fund Balance	124,260	(4,008,827)	(3,450,846)	(1,039,387)
Actual Beginning Fund Balance	12,831,353	12,955,612	12,955,612	12,955,612
Ending Fund Balance	\$ 12,955,613	\$ 8,946,785	\$ 9,504,766	\$ 11,916,225



Corrections Grants

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



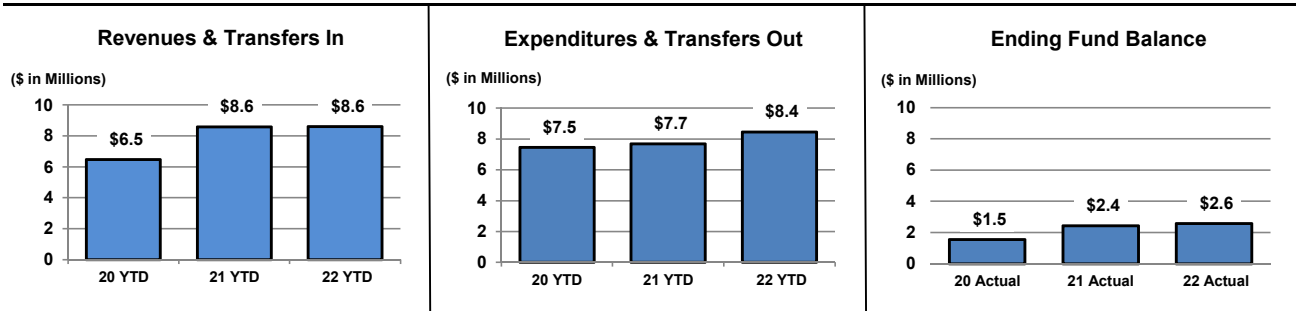
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	7,874,382	9,209,488	10,714,648	9,108,381
Charges for Services	422,154	365,994	365,994	301,286
Fines & Forfeitures	-	-	-	-
Miscellaneous	10,858	100	100	4,273
Reimbursements	8,357	15,123	15,123	4,588
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	48,892	825,000	825,000	-
Total Revenues & Transfers In	8,364,643	10,415,705	11,920,865	9,418,528
Expenditures & Transfers Out				
Personnel	\$ 6,880,953	\$ 8,899,765	\$ 10,014,765	\$ 7,927,191
Contractuals	1,063,115	1,946,762	2,297,651	1,541,430
Debt Service	-	-	-	-
Commodities	159,796	216,632	255,903	196,525
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	8,103,864	11,063,160	12,568,320	9,665,146
Net Change in Fund Balance	260,779	(647,455)	(647,455)	(246,618)
Actual Beginning Fund Balance	1,780,276	2,041,055	2,041,055	2,041,055
Ending Fund Balance	\$ 2,041,055	\$ 1,393,600	\$ 1,393,600	\$ 1,794,437



Aging Grants

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



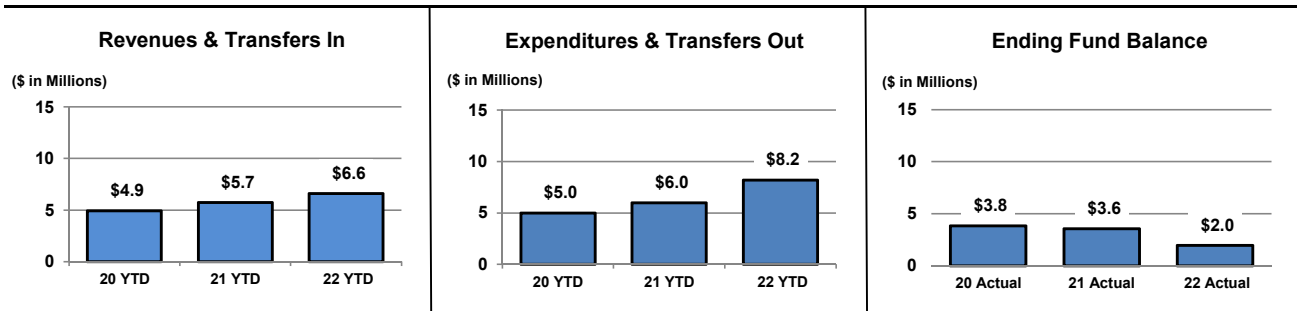
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
 For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	8,094,436	8,411,709	9,057,858	7,663,909
Charges for Services	369,731	12,000	12,000	737,102
Fines & Forfeitures	-	-	-	-
Miscellaneous	186	-	-	7,475
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	109,374	342,925	342,925	181,807
Total Revenues & Transfers In	8,573,727	8,766,634	9,412,783	8,590,293
Expenditures & Transfers Out				
Personnel	\$ 2,011,449	\$ 2,832,096	\$ 2,944,070	\$ 2,297,862
Contractuals	5,598,450	6,058,894	6,810,418	5,901,940
Debt Service	-	-	-	-
Commodities	76,528	158,588	323,214	247,882
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	7,686,427	9,049,578	10,077,702	8,447,685
Net Change in Fund Balance	887,300	(282,945)	(664,920)	142,609
Actual Beginning Fund Balance	1,549,971	2,437,271	2,437,271	2,437,271
Ending Fund Balance	\$ 2,437,271	\$ 2,154,326	\$ 1,772,351	\$ 2,579,880



Health Grants

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



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

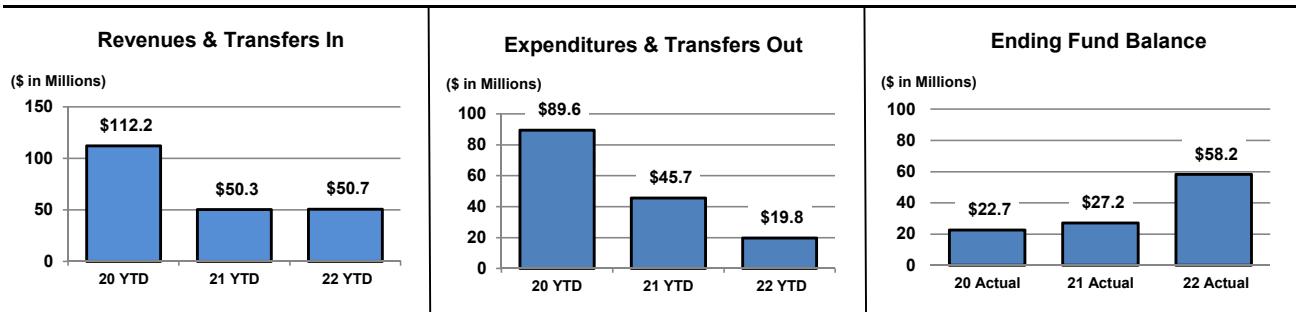
	2021 YTD		2022 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	5,295,906	6,097,648	11,436,928	6,153,371
Charges for Services	449,673	385,781	455,929	421,377
Fines & Forfeitures	-	-	-	-
Miscellaneous	(19,644)	1,729	1,729	1,498
Reimbursements	13,766	12,488	12,488	18,698
Use of Money & Property	-	-	-	262
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	5,739,700	6,497,645	11,907,073	6,595,206
Expenditures & Transfers Out				
Personnel	\$ 4,626,351	\$ 5,481,862	\$ 6,884,524	\$ 4,884,138
Contractuals	1,105,058	1,477,307	4,701,461	2,746,010
Debt Service	-	-	-	-
Commodities	266,972	873,986	1,394,261	501,952
Capital Improvements	-	-	-	-
Capital Outlay	-	-	14,672	14,672
Transfers Out	-	-	44,065	44,065
Total Expenditures & Transfers Out	5,998,382	7,833,155	13,038,983	8,190,837
Net Change in Fund Balance	(258,681)	(1,335,510)	(1,131,910)	(1,595,631)
Actual Beginning Fund Balance	3,821,072	3,562,390	3,562,390	3,562,390
Ending Fund Balance	\$ 3,562,391	\$ 2,226,880	\$ 2,430,480	\$ 1,966,759



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 into law. The Act provided \$2 trillion in economic relief funding and allocated \$150 billion of that to state, local, and tribal governments through Title V of the Act, called the Coronavirus Relief Fund. Sedgwick County received \$99.6 million in direct allocation, which was used by the County, other municipalities, and approved entities to cover costs incurred due to COVID-19; were not accounted for in the budget most recently approved as of March 27, 2020; and were incurred during the period of March 1, 2020, through December 30, 2020. The County also received \$9.3 million in pass-through Federal stimulus funding from the State's allocation of CARES funding.

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, to be paid in two equal installments in 2021 and 2022. Funds must be committed by December 31, 2024 and may be used for response to the COVID-19 public health emergency and its negative economic impacts; premium pay for essential workers; the cost of government services, to the extent that funding was reduced by the COVID-19 public health emergency; and investments in water, sewer, and broadband infrastructure. An updated spending plan is in place through the end of the grant term.



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

For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	50,241,336	101,789	50,694,305	50,705,557
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Reimbursements	9,948	-	-	-
Use of Money & Property	2,680	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	50,253,964	101,789	50,694,305	50,705,557
Expenditures & Transfers Out				
Personnel	\$ 22,551,377	\$ -	\$ 4,751,898	\$ 4,751,898
Contractuals	24,723,358	7,500	8,992,122	11,283,289
Debt Service	-	-	-	-
Commodities	(1,603,750)	12,000	974,117	1,075,979
Capital Improvements	13,296	-	952,581	2,068,310
Capital Outlay	(14,500)	-	-	-
Transfers Out	-	-	576,751	576,751
Total Expenditures & Transfers Out	45,669,781	19,500	16,247,468	19,756,227
Net Change in Fund Balance	4,584,183	82,289	34,446,837	30,949,330
Actual Beginning Fund Balance	22,656,346	27,240,529	27,240,529	27,240,529
Ending Fund Balance	\$ 27,240,529	\$ 27,322,818	\$ 61,687,366	\$ 58,189,859

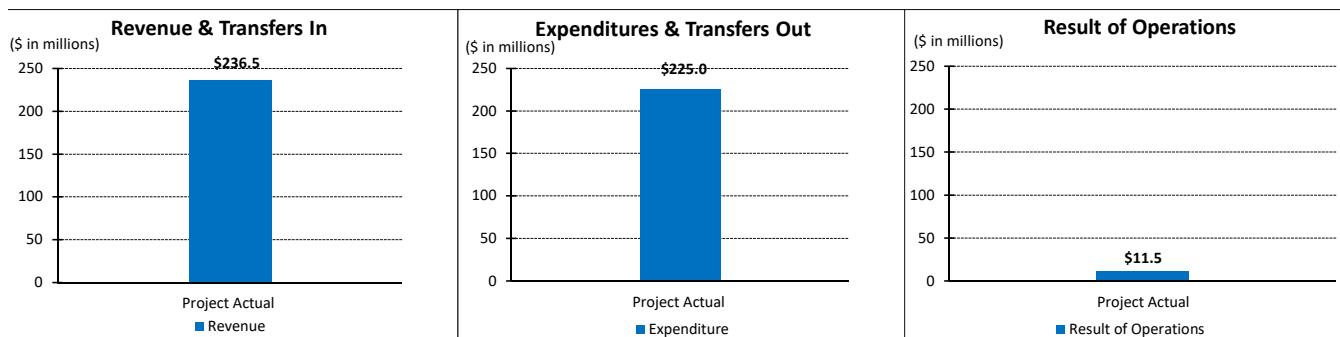


INTRUST Bank Arena - Subfund

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.

Due to the impact of COVID-19 on availability of shows, concerts, and other events as well as group size restrictions, very few typical events have been held in the Arena since mid-March 2020, greatly impacting revenues and overall net operating income. As a result, ASM Global notified Sedgwick County of its intent to invoke Section 13.5 Force Majeure of the Operating Agreement as of July 17, 2020. As a result, ASM Global's responsibility for operating losses was halted, so this fund was used to offset operating losses for 2020. The Commission approved a separate amendment for calendar year 2021 on December 16, 2020. For 2021, the County reimbursed ASM Global for any net operating losses on a monthly basis. ASM Global reimbursed the County for any net operating profit in a month. For 2022, the agreement returned to its historical arrangement.



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

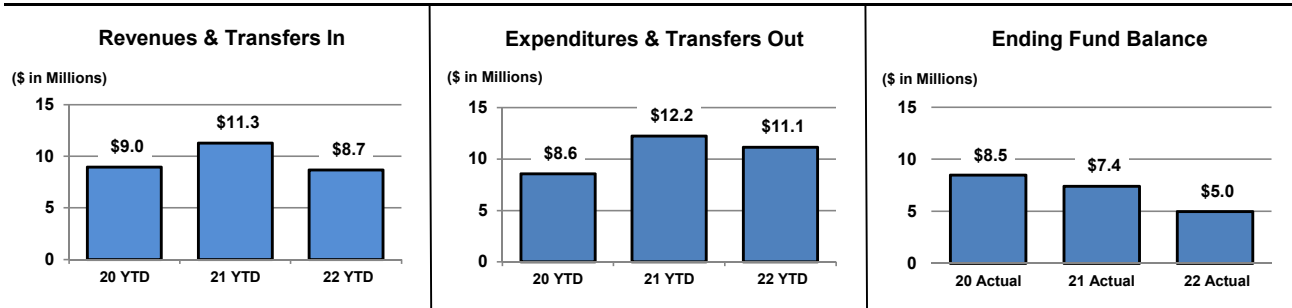
	Total Project				
	Budget		FY '05-FY '21 Amounts	FY 2022 Amounts	Total Amounts
	Original	Revised			
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Intergovernmental revenue	\$ -	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
Charges for service	-	-	11,016,343	840,098	\$ 11,856,441
Miscellaneous	-	-	842,017	62	\$ 842,079
Reimbursements	-	-	1,765,367	-	\$ 1,765,367
Other proceeds	-	-	6,362,038	1,027,458	\$ 7,389,496
Total revenues & transfers in	184,528,042	205,500,000	236,523,670	1,867,618	238,391,288
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	1,986,795	-	\$ 1,986,795
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	11,478,509	3,520,951	\$ 14,999,460
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	13,542,808	5,639,727	\$ 19,182,535
Total expenditures & transfers out	184,528,042	211,408,448	224,982,568	9,160,678	234,143,246
Ending fund balance			\$ 11,541,102		\$ 4,248,042



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 December 31, 2022, with comparative actuals ending December 31, 2021

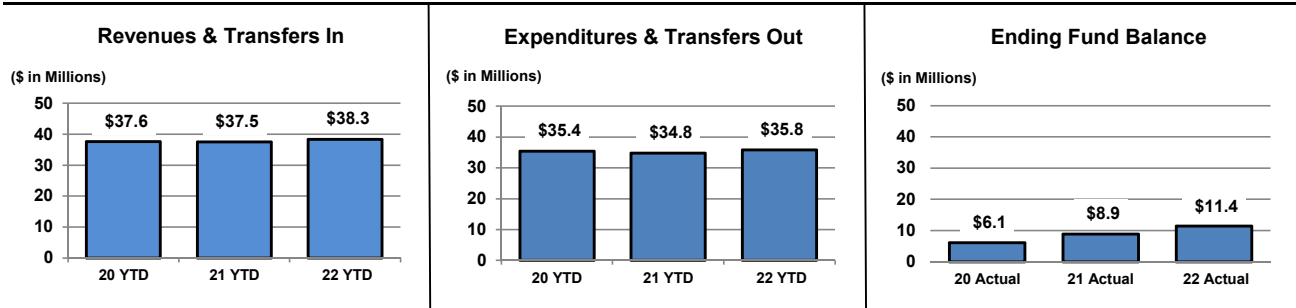
	2021 YTD		2022 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	7,842,629	8,840,633	8,840,633	8,460,344
Fines & Forfeitures	-	-	-	-
Miscellaneous	486,763	256,206	256,206	186,777
Reimbursements	44,832	45,300	45,300	45,270
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	2,908,982	-	-	-
Total Revenues & Transfers In	11,283,206	9,142,139	9,142,139	8,692,391
Expenditures & Transfers Out				
Personnel	\$ 942,374	\$ 1,089,710	\$ 1,089,710	\$ 982,315
Contractuals	746,926	815,927	760,206	731,687
Debt Service	-	-	-	-
Commodities	3,488,214	3,250,043	4,484,197	4,271,925
Capital Improvements	-	-	-	-
Capital Outlay	3,130,431	5,436,645	913,581	1,808,097
Transfers Out	3,939,459	-	3,344,631	3,344,631
Total Expenditures & Transfers Out	12,247,404	10,592,325	10,592,325	11,138,654
Net Change in Fund Balance	(964,198)	(1,450,187)	(1,450,187)	(2,446,263)
Actual Beginning Fund Balance	8,456,201	7,397,992	7,397,992	7,397,992
Ending Fund Balance	\$ 7,492,003	\$ 5,947,805	\$ 5,947,805	\$ 4,951,729



Health/Dental Insurance Fund

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

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



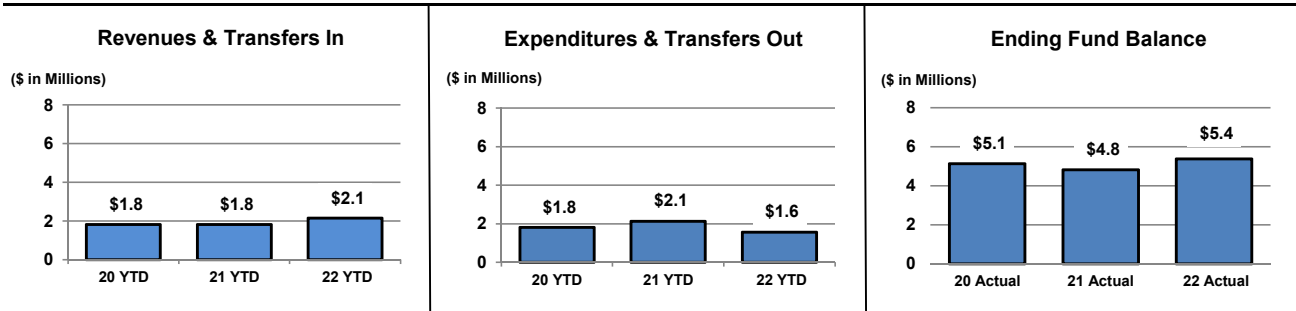
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
 For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

	2021 YTD		2022 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	36,022,178	39,944,602	39,944,602	36,485,695
Fines & Forfeitures	-	-	-	-
Miscellaneous	1,519,113	1,183,486	1,183,486	1,589,970
Reimbursements	-	-	-	-
Use of Money & Property	5,389	29,835	29,835	232,644
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	<u>37,546,680</u>	<u>41,157,923</u>	<u>41,157,923</u>	<u>38,308,309</u>
Expenditures & Transfers Out				
Personnel	\$ 260,923	\$ 273,665	\$ 350,141	\$ 251,027
Contractuals	34,524,656	41,499,697	41,423,221	35,551,067
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	<u>34,785,579</u>	<u>41,773,362</u>	<u>41,773,362</u>	<u>35,802,094</u>
Net Change in Fund Balance	<u>2,761,101</u>	<u>(615,439)</u>	<u>(615,439)</u>	<u>2,506,215</u>
Actual Beginning Fund Balance	6,116,939	8,878,040	8,878,040	8,878,040
Ending Fund Balance	<u>\$ 8,878,040</u>	<u>\$ 8,262,601</u>	<u>\$ 8,262,601</u>	<u>\$ 11,384,255</u>



Workers' Compensation

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



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

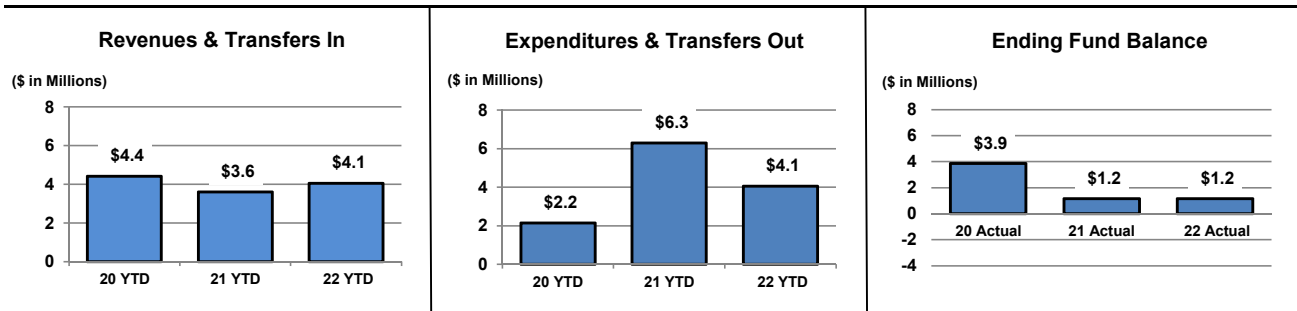
	2021 YTD	2022 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,797,226	2,005,948	2,005,948	1,966,224
Fines & Forfeitures	-	-	-	-
Miscellaneous	6,291	-	-	1,377
Reimbursements	15,384	29,226	29,226	79,520
Use of Money & Property	2,123	20,380	20,380	90,726
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	1,821,023	2,055,554	2,055,554	2,137,848
Expenditures & Transfers Out				
Personnel	\$ 177,636	\$ 259,014	\$ 259,014	\$ 175,284
Contractuals	1,895,851	1,902,626	1,827,626	1,326,908
Debt Service	-	-	-	-
Commodities	59,707	-	75,000	71,339
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	2,133,195	2,161,640	2,161,640	1,573,531
Net Change in Fund Balance	(312,171)	(106,087)	(106,087)	564,317
Actual Beginning Fund Balance	5,117,362	4,805,190	4,805,190	4,805,190
Ending Fund Balance	\$ 4,805,191	\$ 4,699,103	\$ 4,699,103	\$ 5,369,507



Risk Management

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

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



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending December 31, 2022, with comparative actuals ending December 31, 2021

	2021 YTD		2022 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	11,487	6,575	6,575	9,746
Reimbursements	48,000	99,724	99,724	159,714
Use of Money & Property	777	6,058	6,058	(24,455)
Transfers In & Other Proceeds	3,540,888	1,500,000	1,500,000	3,910,357
Total Revenues & Transfers In	3,601,152	1,612,357	1,612,357	4,055,362
Expenditures & Transfers Out				
Personnel	\$ 147,268	\$ 237,372	\$ 237,372	\$ 227,471
Contractuals	5,800,305	2,020,872	5,324,286	3,802,500
Debt Service	-	-	-	-
Commodities	352,802	16,388	273,888	25,391
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	6,300,375	2,274,632	5,835,546	4,055,362
Net Change in Fund Balance	(2,699,223)	(662,275)	(4,223,189)	-
Actual Beginning Fund Balance	3,855,478	1,156,255	1,156,255	1,156,255
Ending Fund Balance	\$ 1,156,255	\$ 493,980	\$ (3,066,934)	\$ 1,156,255



2022

Quarter Financial 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 \$1.1 million in remaining funding related to INTRUST Bank Arena, which opened in January 2010. This project will remain open for the life of the facility.
- **2012:** Active 2012 projects include \$2.0 million in budgeted funding, with \$37,722 remaining for one drainage project that is scheduled for completion in 2023. This project is estimated to be completed in December 2023. The final facility project was completed in 2012 but remains open for administrative reasons.
- **2013:** Active projects in the 2013 CIP include \$2.8 million in project funding, of which all funding is committed. The final 2013 project was completed in 2017 but remains open for administrative reasons.
- **2015:** Project budgets currently include \$10.8 million in project funding, of which \$10.7 million is committed and \$0.1 million is available. The final 2015 projects were active until December 2017, and they remain open for administrative reasons.
- **2017:** Budgeted funding for the 2017 CIP totals \$6.5 million, with \$6.2 million committed and \$0.3 million available. Significant projects include the Law Enforcement Training Center and two bridge projects.
- **2018:** Budgeted funding for the 2018 CIP totals \$2.0 million, with \$1.1 million committed and \$0.8 million available. Significant current projects include the Cherese Woods Benefit District, as well as several road and one bridge projects.
- **2019:** Budgeted funding for the 2019 CIP totals \$11.7 million, with \$11.1 million committed and \$0.6 million available. Significant current projects include replacing Fire Station 31, upgrading the Juvenile Detention Facility cameras and recording system, and one drainage project.
- **2020:** Budgeted funding for the 2020 CIP totals \$6.5 million with \$3.8 million committed and \$2.7 million available. Significant current projects include expanding the courtroom on the eleventh floor of the Sedgwick County Courthouse and numerous road and bridge projects.
- **2021:** Budgeted funding for the 2021 CIP totals \$8.6 million with \$4.4 million committed and \$4.3 million available. Significant current projects include the Elections Building, replacing the Heating, Ventilation, and Air Conditioning (HVAC) at the Juvenile Residential Facility, and numerous road and bridge projects.
- **2022:** Budgeted funding for the 2022 CIP totals \$111.8 million with \$78.3 million committed and \$33.4 million available. Significant projects include the Community Crisis Center Expansion, the Household Hazardous Waste Facility Expansion, and numerous road and bridge projects.

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2005									
Facility									
57011-551	Operations Reserve	Ongoing	Special LST	-	1,094,953	-	1,094,953	-	TBD
	Annual Total			-	1,094,953	-	1,094,953	-	
2012									
Facility									
14971-234	Relocate Fire Station 36	Completed	Cash	2,240,519	1,790,429	1,790,429	-	-	12/31/2012
Drainage									
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Design	Cash	-	178,000	140,278	37,722	-	12/31/2023
	Annual Total			2,240,519	1,968,429	1,930,707	37,722	-	
2013									
Facility									
17975-234	Update master control adult detention	Completed	Cash	2,022,322	2,806,434	2,806,434	-	-	12/31/2017
	Annual Total			2,022,322	2,806,434	2,806,434	-	-	
2015									
Facility									
12987-402	Construct EMS Garage Facility	Not Started	Bond	257,740	-	-	-	-	TBD
Roads									
21521-231	R175 Preventive Maintenance-15	Completed	LST	10,000,000	9,720,192	9,677,719	42,473	(42,473)	12/31/2015
21534-231	R326 S Area Pkwy System Prelim Study	Completed	LST	500,000	500,000	454,500	45,500	49,500	12/31/2017



Bridges							
21567-403	B462 Bike/Ped Bridge/Repairs over WVCFC	Completed	Bond	8,430	562,000	1	12/31/2017
Annual Total			10,766,170	10,782,193	10,694,219	87,974	7,027

2017

Facility

17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	6,126,222	5,891,391	234,831	12/31/2017
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Bridges

21494-231	B485 151st St W over Ninnescah-17	Design	LST	350,000	287,800	226,666	61,134	12/31/2023
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Ongoing	LST	200,000	100,000	55,951	44,049	TBD
Annual Total				6,050,000	6,514,022	6,174,009	340,013	2,700

2018

Roads

21013-230	Cherese Woods Benefit District	Completed	Bond	-	605,000	441,098	163,902	03/01/2019
21486-231	R355 North Junction 1	Construction	LST	-	500,000	-	500,000	12/31/2023
21490-231	R343 Multi-Use Path, Rock-Derby to Mulv.	Completed	LST	-	250,000	228,146	21,854	08/01/2020

Bridges

21005-230	B472 295th St. W. btw 45th & 53rd St. N.	Completed	Bond	40,000	605,000	478,481	126,519	09/10/2018
Annual Total				40,000	1,960,000	1,147,725	812,275	200,599

2019

Facility

14976-241	Replace Fire Station 31	Post-Construction & Occupancy	Cash	-	2,410,558	2,402,135	8,423	04/28/2021
33004-230	JDF Security Cam Record & View Upgrade	Post-Construction & Occupancy	Cash	-	786,860	780,529	6,331	07/30/2020





62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash	712,132	1,079,558	784,940	294,617	14,143	TBD
91006-230	ADF 1st Floor & Courthouse Space	Post-Construction & Occupancy	Bond	-	6,714,688	6,444,474	270,214	11,962	03/31/2021
91008-230	Security Camera Upgrade/Standardization	Post-Construction & Occupancy	Cash	-	570,200	553,766	16,434	-	12/31/2019
93001-230	County Administration Building	Not Started	Cash	-	134,387	133,873	514	-	TBD
Drainage									
23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Design	Cash	-	38,205	38,205	-	-	12/31/2023
				Annual Total	712,132	11,734,455	11,137,922	596,533	60,610

2020

Facility

19001-230	11th Floor Courtroom Expansion	Post-Construction & Occupancy	Cash	-	142,460	142,460	-	-	04/30/2020
91009-230	Energy Savings	Not Started	Cash	-	225,486	-	225,486	-	TBD

Roads

21014-230	Osage Country Addition Benefit District	Completed	Bond	-	1,765,000	595,696	1,169,305	-	11/01/2020
21471-231	R353 Ridge Rd Shlder from 53rd to 69th N	Design	LST	-	115,000	110,550	4,450	-	12/31/2024
21472-231	R351 Intersection Impvmt 55th S Meridian	Completed	Bond	-	750,000	464,576	285,424	-	02/01/2021
21473-231	R350 County Rds Gravel/Cold Mix Rplmnt	Not Started	LST	-	-	-	-	-	TBD
21484-231	R348 Pave 135th W north of 53rd N	Right Of Way Acquisition R/W	LST	-	350,000	46,760	303,240	-	TBD

Bridges

21461-231	B510 71st S btwn Webb & Greenwich pt 2	Completed	Bond	-	523,222	523,222	-	-	10/01/2021
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21464-231	B505 Rehab Ridge Rd over Arkansas Riv	Construction	LST	-	410,000	383,722	26,278	19,141	04/30/2023
21465-231	B504 Rehab on 151st W over Arkansas Riv.	Completed	LST	-	60,000	55,000	5,000	-	11/28/2022
21468-231	B491 71st S S btwn Webb & Greenwich pt.1	Completed	Bond	-	546,868	546,868	-	-	10/01/2021
21470-231	B485 Replace on 151st W over Ninnescah	Design	LST	-	50,000	-	50,000	-	12/31/2023
21479-231	B495 247th W btwn 77th & 85th N	Completed	Bond	-	691,379	549,050	142,328	-	03/24/2021
21505-231	B489 Hydraulic btw 111th & 119th St. S.	Completed	LST	200,000	899,995	418,855	481,140	-	03/19/2021
Annual Total				200,000	6,529,408	3,836,757	2,692,651	19,141	

2021

Facility									
33006-230	JRF HVAC System Replacement	Design	Cash	-	366,253	70,697	295,556	7,621	05/31/2023
66001-230	County Elections Building	Not Started	Cash	-	3,000,000	-	3,000,000	-	TBD
Drainage									
23003-230	Spring Creek/Derby Erosion Design	Design	Cash	-	75,000	72,800	2,200	12,856	01/31/2023
Roads									
21448-231	R360 77th N & Seneca Improvements	Construction	LST	-	429,201	429,201	-	429,201	08/30/2023
Bridges									
21449-231	B517 Rehab 63rd St S over Arkansas River	Completed	LST	-	312,638	235,238	77,400	42,540	10/20/2022
21450-231	B516 Tracy btwn 103rd & Diagonal	Not Started	LST	-	70,000	-	70,000	-	TBD
21453-231	B512 Rehab on Zoo at MS Mitchell Floodwa	Design	LST	-	100,000	86,620	13,380	28,378	12/31/2023
21476-231	B500 103rd S btwn 119th & 135th W	Construction	Bond	-	750,000	545,851	204,149	14,400	08/30/2023
21477-231	B497 Ridge btwn 39th & 47th S.	Completed	Bond	-	978,000	859,474	118,526	485,127	03/30/2022



21478-231	B496 183rd W btwn 45th & 53rd N	Construction	Bond	-	1,189,762	850,073	339,689	49,879	03/31/2023
21480-231	B493 199th W btwn Central & 13th N	Construction	Bond	-	1,355,382	1,205,318	150,064	103,708	05/31/2023
		Annual Total		-	8,626,237	4,355,272	4,270,964	1,173,711	

2022

Facility

11003-230	Emergency Communications Remodel	Not Started	Bond/Cash	-	1,057,925	424,860	633,065	1,500	TBD
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	110,000	664,500	661,821	2,679	192,016	TBD
17005-230	ADF Lock replcmnt & camera/video update	Construction	Cash	-	987,185	424,699	562,486	254,655	12/31/2022
31001-230	Community Crisis Center Expansion	Not Started	Bond	-	15,495,222	-	15,495,222	-	TBD
31002-230	COMCARE Peer Housing	Not Started	Bond	-	599,607	-	599,607	-	12/31/2023
38001-230	Health Department Flooring at 1900 E 9th	Construction	Cash	-	196,421	25,701	170,720	-	12/31/2022
38002-230	Health Dept. West Clinic Remodel	Design	Bond	-	3,615,894	873,401	2,742,493	873,401	07/23/2023
43001-230	HHW Facility Expansion	Design	Bond	-	1,177,795	66,596	1,111,199	53,294	07/31/2023
52002-230	Emergency Repairs at SCP	Construction	Cash	-	164,630	105,655	58,975	-	04/01/2023
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	548,203	473,009	75,194	145,600	TBD
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	-	232,424	186,630	45,794	-	TBD
91010-230	Main Courthouse Chiller Rebuild	Construction	Bond	-	300,838	133,121	167,717	-	12/31/2022
91011-230	Main Courthouse Cooling Tower	Not Started	Bond	-	770,907	59,355	711,552	-	12/31/2023
91012-230	ADF Secondary Domestic Water Main Supply	Not Started	Bond	-	304,723	37,640	267,083	-	12/31/2022
91013-230	ADF Relocate Electrical Busway	Not Started	Bond	-	603,274	19,600	583,674	10,745	12/31/2022
91014-230	ADF Exterior Light Poles & Fixture Rplmt	Not Started	Cash	-	161,896	152,615	9,281	-	12/31/2022

91015-230	Bell Display at the Main Courthouse	Design	Cash	-	53,000	-	53,000	-	07/01/2023
Drainage									
23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	500,000	3,457,500	2,326,976	1,130,524	698,056	TBD
23004-230	D21 Drainage SW of Haysville	Design	Cash	-	125,000	-	125,000	-	12/31/2023
Roads									
21439-231	R361 Woodlawn Improvements	Completed	Cash	-	572,659	572,659	-	572,659	02/09/2022
21444-231	R358 Maple Bike Path frm Pike to 183rd W	Design	LST	-	135,000	125,000	10,000	-	12/31/2025
21445-231	R354 Ridge Rd Shldrs from 69th to 85th N	Design	LST	-	100,000	85,000	15,000	-	12/31/2025
21446-231	R353 Ridge Rd Shldrs from 53rd to 69th N	Design	LST	-	75,000	-	75,000	-	12/31/2024
21447-231	R350 County Rds Gravel /Cold Mix Replace	Not Started	LST	-	1,500,000	-	1,500,000	-	TBD
21458-231	R359 95 S for 1/2 mi. E of 135 W	Construction	LST	-	1,100,000	1,033,060	66,940	512,945	12/16/2022
21459-231	R357 61st N from 151st W to 1/2 mi. W	Design	LST	-	152,000	52,000	100,000	16,486	06/30/2023
21460-231	R356 151St N frm 53rd N to K-96	Design	LST	-	600,000	188,000	412,000	84,862	06/30/2023
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Right Of Way Acquisition R/W	LST	661,000	3,300,000	3,300,000	-	1,000,000	TBD
21502-231	R264 Improve Drainage County RoW 2017+	Ongoing	LST	500,000	2,900,000	2,513,080	386,920	229,498	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	19,916,667	64,635,967	59,940,922	4,695,045	6,922,901	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	400,000	1,356,277	849,633	506,644	29,204	TBD





Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
Summary Total by Fund					
Sales Tx Road/Bridge	-	6,784,612	5,544,432	1,240,180	653,114
Sales Tx Road/Bridge	-	2,991,618	2,668,966	322,652	793,089
Sales Tx Road/Bridge	-	892,659	572,659	320,000	572,659
Sales Tx Road/Bridge	32,727,667	91,534,071	81,534,949	9,999,122	9,508,453
Sales Tx Road/Bridge	-	975,000	975,000	-	-
Fire Dist Spec Equip	-	2,410,558	2,402,135	8,423	34,506
Bldg & Equipment	257,740	-	-	-	-
Bldg & Equipment	-	37,963,072	37,963,072	-	-
Str Bdge & Oth Const	8,430	562,001	562,000	1	-
Arena Construction	-	3,081,748	1,986,795	1,094,953	-
Capital Improvements	40,000	32,557,948	9,149,462	23,408,486	1,150,001
Capital Improvements	-	1,057,925	424,860	633,065	1,500
Capital Improvements	11,254,941	26,935,123	20,587,778	6,347,345	1,355,544
Capital Improvements	37,784	2,811,096	2,677,428	133,668	440
Total All Funds	\$ 44,326,562	\$ 210,557,431	\$ 167,049,535	\$ 43,507,896	\$ 14,069,305
Summary Total by Project Type					
Bridges	798,430	14,328,664	11,290,679	3,037,985	1,722,531
Drainage	500,000	3,873,705	2,578,259	1,295,446	710,913
Facility	11,050,465	99,968,765	71,097,997	28,870,769	1,630,479
Roads	31,977,667	92,386,297	82,082,600	10,303,696	10,005,383
Total All Project Types	\$ 44,326,562	\$ 210,557,431	\$ 167,049,535	\$ 43,507,896	\$ 14,069,305

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2022

Quarter Financial 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 56 and 57) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 58 and 59) 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 62-77 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 60 and 61). The County's single Enterprise Fund is the Arena Fund and is 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 78-81 of this report.

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending December 31, 2022 are as follows:

- Fund balances for the governmental funds totaled \$275.5 million, an increase of \$77.8 million since the end of 2021. The following table depicts the financial position at December 31 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	December 31, 2022 Fund Balance	Change in Fund Balance
General	\$ 87,725,222	\$ (561,248)
Fed/State Assistance	94,079,315	63,012,133
Public Building Commission	1,490,721	20,270
Debt Service	2,243,009	768,451
Debt Proceeds	7,621,416	2,581,977
Other	82,301,663	11,938,880
Totals	\$ 275,461,346	\$ 77,760,463

- Governmental funds revenues were \$435.7 million for the period ending December 31, 2022, an increase of \$1.6 million compared to 2021. Property tax revenue was up \$4.3 million from last year, and sales tax revenue increased \$2.1 million from last year. Intergovernmental revenue decreased \$3.1 million. Charges for services decreased \$1.6 million from 2021 to 2022.
- Governmental funds expenditures were \$360.0 million as of December 31, 2022, a decrease of \$41.8 million from last year. General government expenditures decreased \$45.4 million from 2021 to 2022. Public safety expenditures increased roughly \$0.6 million and health and welfare expenses increased \$8.3 million. Culture and Rec expenditures were down \$1.6 million and debt service expenses decreased \$0.8 million from last year.
- The unrestricted fund balances of the governmental funds totaled \$127.5 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 \$1.5 million, with no change since the end of 2021. The PBC fund is a special revenue fund to account for revenues and expenditures derived from direct financing leases.
- Fund balance of the Debt Service Fund totaled \$2.2 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 \$7.6 million, a decrease of \$2.6 million since the end of 2021.
- Net position of the Arena Fund (the County's only Enterprise Fund) totaled nearly \$132.5 million at December 31. Of this amount, \$128.2 million is invested in capital assets and \$4.2 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled \$37.7 million. Of this amount, \$11.1 million is invested in capital assets and \$26.6 million represents unrestricted net position.

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SEDGWICK COUNTY, KANSAS

Balance Sheet

Governmental Funds

December 31, 2022

(with comparative totals for December 31, 2021)

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
Assets:			
Cash, including investments	\$ 77,361,192	\$ 93,681,503	\$ 18,183
Restricted investment	-	-	1,472,538
Advance receivable	3,609,762	-	-
Due from other funds	-	-	-
Due from other agencies	-	7,660	-
Accounts receivable	3,655,224	868,761	-
Property tax receivable	141,701,796	-	-
Sales tax receivable	2,993,401	-	-
Interest receivable	316,439	-	-
Prepaid items	2,025,526	-	-
Lease receivable	-	-	80,122,456
Notes receivable	0	-	-
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	16,021	-
Total assets	\$ 231,663,340	\$ 94,573,944	\$ 81,613,177
Liabilities:			
Accounts payable	902,262	592,181	-
Accrued wages	-	-	-
Advance - grants	-	-	-
Unearned revenue	-	-	80,122,456
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	1,334,066	626	-
Other liabilities	-	-	-
Total liabilities	2,236,328	592,807	80,122,456
Deferred Inflows of Resources:			
Deferred property tax revenue	141,701,796	-	-
Unavailable revenue - accounts receivable	-	-	-
Deferred lease receivable	-	-	-
Deferred notes receivable	-	-	-
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	141,701,796	-	-
Fund balances:			
Nonspendable:			
Inventories	\$ -	\$ 16,021	\$ -
Advance receivable	3,609,762	-	-
Lease receivable	-	-	-
Notes receivable	0	-	-
Prepaid items	2,025,526	-	-
Restricted:			
General Government	8,980,709	62,228,505	-
Debt Service	-	-	18,183
Public Safety	-	3,724,037	-
Public Works	-	-	-
Health and Welfare	-	1,372,850	-
Culture and Recreation	-	-	-
Community Development	-	4,212,868	1,472,538
Capital Outlay	-	-	-
Committed:			
Public Safety	-	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	2,546,750	-
Assigned:			
General Government	25,397,132	-	-
Public Safety	-	32,745	-
Public Works	-	-	-
Health and Welfare	-	19,941,446	-
Culture and Recreation	-	-	-
Community Development	-	(7,401)	-
Capital Outlay	-	-	-
Unassigned	47,712,092	-	-
Total fund balance	87,725,222	94,079,315	1,490,721
Total liabilities, deferred inflows of resources and fund balances	\$ 231,663,346	\$ 94,672,122	\$ 81,613,177



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2022	2021
\$ 2,243,009	\$ 6,835,865	\$ 85,336,708	\$ 265,476,460	\$ 222,792,080
-	-	-	1,472,538	1,452,267
-	-	-	3,609,762	-
-	796,079	-	796,079	4,654,073
-	-	500	8,160	31,258
-	-	769	4,524,754	4,647,162
10,557,261	-	33,946,435	186,205,492	174,767,873
-	-	2,993,398	5,986,799	6,230,822
-	-	-	316,439	175,218
-	-	-	2,025,526	2,099,975
-	-	-	80,122,456	82,620,350
-	-	-	0	468,022
-	-	-	-	-
1,380,727	-	-	1,380,727	1,750,874
1,810,744	-	-	1,810,744	1,822,379
-	-	450,011	466,032	490,469
<u>\$ 15,991,741</u>	<u>\$ 7,631,944</u>	<u>\$ 122,727,821</u>	<u>\$ 554,201,967</u>	<u>\$ 504,002,822</u>
-	10,528	1,701,448	3,206,419	3,528,694
-	-	-	-	8,204,482
-	-	-	-	-
3,191,471	-	-	83,313,927	-
-	-	796,081	796,081	779,471
-	-	3,609,762	3,609,762	3,874,602
-	-	62,500	1,397,192	317,141
-	-	-	-	-
<u>3,191,471</u>	<u>10,528</u>	<u>6,169,791</u>	<u>92,323,381</u>	<u>16,704,390</u>
10,557,261	-	33,946,435	186,205,492	-
-	-	-	-	174,767,773
-	-	-	-	869,591
-	-	-	-	82,620,350
-	-	-	-	3,573,253
<u>10,557,261</u>	<u>-</u>	<u>33,946,435</u>	<u>186,205,492</u>	<u>261,830,967</u>
\$ -	\$ -	\$ 450,011	\$ 466,032	-
-	-	-	3,609,762	490,469
-	-	-	-	-
-	-	-	0	-
-	-	-	2,025,526	468,022
-	-	-	-	2,099,975
-	-	3,930,450	75,139,664	-
2,243,009	-	25,790	2,286,982	10,182,150
-	-	15,843,369	19,567,406	1,518,532
-	-	4,783,373	4,783,373	44,826,658
-	-	2,613,360	3,986,210	1,941,738
-	-	80,309	80,309	6,090,589
-	-	30,859	5,716,265	157,396
-	7,621,416	22,694,192	30,315,608	5,661,201
-	-	-	-	24,996,226
-	-	-	11,494	-
-	-	8,147,361	8,147,361	3,354,449
-	-	-	2,546,750	7,659,100
-	-	-	-	1,863,368
-	-	-	25,397,132	1,695,819
-	-	7,890,059	7,922,804	4,150,183
-	-	105,597	105,597	890,215
-	-	-	19,941,446	18,405,440
-	-	-	-	4,675
-	-	-	(7,401)	18,121
-	-	16,503,014	16,503,014	12,066,990
-	-	(796,081)	46,916,011	76,926,152
<u>2,243,009</u>	<u>7,621,416</u>	<u>82,301,663</u>	<u>275,461,345</u>	<u>225,467,468</u>
<u>\$ 15,991,741</u>	<u>\$ 7,631,944</u>	<u>\$ 122,417,889</u>	<u>\$ 553,990,218</u>	<u>\$ 504,002,825</u>



SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Twelve Months ended December 31, 2022
(with comparative totals for the twelve months ended December 31, 2021)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Revenues			
Property taxes	\$ 148,105,007	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	20,382,119	-	-
Special assessments	-	-	-
Other taxes	272,169	37,520	-
Intergovernmental	803,979	120,041,589	-
Charges for services	24,109,821	19,212,140	638,333
Uses of money and property		18,717	1,870,618
Fines and forfeits	280,794	163,739	-
Licenses and permits	9,348,346	-	-
Other	2,956,154	140,965	-
Total revenues	206,258,389	139,614,670	2,508,951
Expenditures			
Current:			
General government	45,671,911	15,428,536	-
Public safety	125,355,414	11,514,829	-
Public works	2,367,648	51,040	-
Health and welfare	12,229,172	49,462,977	-
Cultural and recreation	10,263,419	-	-
Community Development	1,423,447	529,916	-
Debt service:			
Principal	-	-	620,000
Interest and fiscal charges	-	-	1,868,681
Debt issuance costs	-	-	-
Capital outlay	-	-	-
Total expenditures	197,311,011	76,987,298	2,488,681
Excess (deficiency) of revenues over (under) expenditures	8,947,378	62,627,372	20,270
Other financing sources (uses)			
Transfers from other funds	471	1,005,577	-
Transfers to other funds	(9,509,097)	(620,816)	-
Premium from issuance of general obligation bonds	-	-	-
Proceeds from sale of capital assets	-	-	-
Proceeds from capital lease	-	-	-
Issuance of general obligation bonds	-	-	-
Total other financing sources (uses)	(9,508,626)	384,761	-
Net change in fund balances	(561,248)	63,012,133	20,270
Fund balances, beginning of year	88,286,470	31,067,182	1,470,451
Fund balances, end of period	\$ 87,725,222	\$ 94,079,315	\$ 1,490,721



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2022	2021
\$ 12,484,314	\$ -	\$ 37,939,442	\$ 198,528,763	\$ 194,224,778
-	-	3,575,468	3,575,468	3,247,551
-	-	17,186,985	37,569,104	35,458,362
339,874	-	-	339,874	427,427
-	-	203,515	513,204	394,791
-	-	5,085,930	125,931,498	129,060,532
-	-	9,625,410	53,585,704	55,195,034
-	7,907	312,619	2,209,861	3,543,875
-	-	-	444,533	391,219
-	-	46,145	9,394,491	8,383,854
-	-	468,769	3,565,888	3,741,909
<u>12,824,188</u>	<u>7,907</u>	<u>74,444,283</u>	<u>435,658,388</u>	<u>434,069,332</u>
-	60,107	5,383,261	66,543,815	111,974,947
-	-	21,470,093	158,340,336	157,696,628
-	-	11,003,443	13,422,131	13,571,489
-	-	2,338,636	64,030,785	55,684,446
-	-	102,321	10,365,740	11,933,985
-	-	9,112,788	11,066,151	11,153,074
-	-	-	-	-
-	-	635,882	1,255,882	13,261,309
14,388,808	-	50,309	16,307,798	5,090,989
-	-	-	-	-
-	-	18,647,700	18,647,700	21,392,531
<u>14,388,808</u>	<u>60,107</u>	<u>68,744,433</u>	<u>359,980,338</u>	<u>401,759,398</u>
<u>(1,564,620)</u>	<u>(52,200)</u>	<u>5,699,850</u>	<u>75,678,050</u>	<u>32,309,934</u>
2,333,071	-	8,770,417	12,109,536	10,892,312
-	(13,962)	(2,531,387)	(12,675,262)	(13,402,724)
-	24,552	-	24,552	-
-	-	-	-	-
-	-	-	-	2,525,309
-	2,623,587	-	2,623,587	-
<u>2,333,071</u>	<u>2,634,177</u>	<u>6,239,030</u>	<u>2,082,413</u>	<u>14,897</u>
768,451	2,581,977	11,938,880	77,760,463	32,324,831
<u>1,474,558</u>	<u>5,039,439</u>	<u>70,362,783</u>	<u>197,700,883</u>	<u>193,142,637</u>
<u>\$ 2,243,009</u>	<u>\$ 7,621,416</u>	<u>\$ 82,301,663</u>	<u>\$ 275,461,346</u>	<u>\$ 225,467,468</u>



SEDGWICK COUNTY, KANSAS

Statement of Net Position Proprietary Funds December 31, 2022

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<u>Assets</u>		
Current assets:		
Cash, including investments	\$ 3,501,515	\$ 32,206,701
Accounts receivable	-	1,328
Prepays	-	304,000
Inventories, at cost	-	284,575
Restricted assets:		
Cash, including investments	746,526	-
Total current assets	4,248,041	32,796,604
Noncurrent assets:		
Capital assets:		
Land	13,038,358	40,580
Buildings and improvements	167,667,759	8,319,354
Machinery and equipment	8,454,118	36,226,546
Construction in progress	3,264,095	595,000
Less accumulated depreciation	(64,175,929)	(34,065,416)
Total capital assets (net of accumulated depreciation)	128,248,401	11,116,064
Total assets	132,496,442	43,912,668
<u>Liabilities</u>		
Current liabilities:		
Accounts payable		212,755
Estimated claims costs payable	-	3,916,200
Total current liabilities	-	4,128,955
Noncurrent liabilities:		
Estimated claims costs payable	-	2,059,778
Total liabilities	-	6,188,733
<u>Net position</u>		
Investment in capital assets	128,248,401	11,116,064
Restricted for capital improvements and operations	746,526	-
Unrestricted	3,501,515	26,607,871
Total net position	132,496,442	37,723,935
Total liabilities and net position	\$ 132,496,442	\$ 43,912,668



SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Twelve Months ended December 31, 2022

	Business-type Activity - Enterprise Fund <u>Arena Fund</u>	Governmental Activities - Internal Service Funds
Operating revenues:		
Charges for services	\$ 840,098	\$ 46,912,263
Other revenue	62	2,371,289
Total operating revenues	840,160	49,283,552
Operating expenses:		
Salaries and benefits	-	1,575,437
Contractual services	883,148	5,832,802
Utilities	-	62,759
Supplies and fuel	134,276	4,125,027
Administrative charges	-	230,010
Depreciation expense	5,006,006	2,130,830
Claims expense	-	36,354,118
Other expense	4,839,730	-
Total operating expenses	10,863,160	50,310,983
Operating loss	(10,023,000)	(1,027,431)
Nonoperating revenues:		
Federal Grant Revenues	5,277,928	-
Investment income	-	-
Gain (loss) on sale of assets	-	-
Total nonoperating revenues	5,277,928	-
Income gain before transfers	(4,745,072)	(1,027,431)
Transfers:		
Transfers from other funds	34,702	3,910,357
Transfers to other funds	(34,702)	(3,344,631)
Change in net position	(4,745,072)	(461,705)
Net position, beginning of year	137,241,514	38,185,640
Net position, end of period	\$ 132,496,442	\$ 37,723,935



SEDGWICK COUNTY, KANSAS

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2022
(with comparative totals for December 31, 2021)**

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2022	2021
Assets:					
Cash, including investments	\$ 36,987,002	\$ 25,790	\$ 48,323,916	\$ 85,336,708	\$ 70,512,488
Due from other agencies	-	-	500	500	15,295
Accounts receivable	769	-	-	769	3,188,038
Property tax receivable	33,946,435	-	-	33,946,435	33,812,495
Sales tax receivable	-	-	2,993,398	2,993,398	3,115,412
Inventories, at cost	450,011	-	-	450,011	450,011
Total assets	\$ 71,384,217	\$ 25,790	\$ 51,317,814	\$ 122,727,821	\$ 111,093,739
Liabilities:					
Accounts payable	1,337,963	-	363,485	1,701,448	555,922
Due to other funds	-	-	796,081	796,081	779,471
Advance payable	-	-	3,609,762	3,609,762	3,874,602
Due to other entities	62,500	-	-	62,500	78,650
Total liabilities	1,400,463	-	4,769,328	6,169,791	5,288,645
Deferred Inflows of Resources:					
Deferred property tax revenue	33,946,435	-	-	33,946,435	33,812,395
Unavailable revenue - accounts receivable	-	-	-	-	869,591
Total deferred inflows of resources	33,946,435	-	-	33,946,435	34,681,986
Fund balances:					
Nonspendable:					
Inventories	\$ 450,011	\$ -	\$ -	\$ 450,011	\$ 450,011
Restricted:					
General Government	3,930,450	-	-	3,930,450	3,621,426
Debt Service	-	25,790	-	25,790	25,790
Public Safety	15,843,369	-	-	15,843,369	14,370,929
Public Works	4,783,373	-	-	4,783,373	1,941,738
Health and Welfare	2,613,360	-	-	2,613,360	2,141,855
Culture and Recreation	80,309	-	-	80,309	157,396
Community Development	30,859	-	-	30,859	21,359
Capital Outlay	-	-	22,694,192	22,694,192	19,956,787
Committed:					
Public Safety	-	-	-	-	3,342,955
Capital Outlay	-	-	8,147,361	8,147,361	7,659,100
Assigned:					
Public Works	105,597	-	-	105,597	890,215
Public Safety	7,890,059	-	-	7,890,059	3,597,497
Capital Outlay	-	-	16,503,014	16,503,014	12,066,990
Unassigned	-	-	(796,081)	(796,081)	(791,526)
Total fund balance	35,727,387	25,790	46,548,486	82,301,663	69,452,522
Total liabilities, deferred inflows of resources and fund balances	\$ 71,074,285	\$ 25,790	\$ 51,317,814	\$ 122,417,889	\$ 109,423,153



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SEDGWICK COUNTY, KANSAS

Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
December 31, 2022
(with comparative totals for December 31, 2021)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets:				
Cash, including investments	\$ 1,267,832	\$ 1,052,801	\$ 8,200,336	\$ 1,464,730
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	8,530,925	-	-	2,106,730
Inventories, at cost	-	-	450,011	-
Total assets	\$ 9,798,757	\$ 1,052,801	\$ 8,650,347	\$ 3,571,460
Liabilities:				
Accounts payable	1,236,973	-	25	15,547
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
Total liabilities	1,236,973	-	25	15,547
Deferred Inflows of Resources:				
Deferred property tax revenue	8,530,925	-	-	2,106,730
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	8,530,925	-	-	2,106,730
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ 450,011	\$ -
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	1,052,963	-	1,449,183
Culture and Recreation	-	-	-	-
Community Development	30,859	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	7,890,059	-
Unassigned	-	-	-	-
Total fund balance	30,859	1,052,963	8,340,070	1,449,183
Total liabilities, deferred inflows of resources and fund balances	\$ 9,798,757	\$ 1,052,963	\$ 8,340,095	\$ 3,571,460



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 3,227,141	\$ 105,338	\$ 1,668,252	\$ 81,615	\$ 4,826,622	\$ 2,179,372
-	-	-	-	-	-
610	100	59	-	-	-
4,038,675	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 7,266,426</u>	<u>\$ 105,438</u>	<u>\$ 1,668,311</u>	<u>\$ 81,615</u>	<u>\$ 4,826,622</u>	<u>\$ 2,179,372</u>
31,264		18,924	1,306	20,029	109
-	-	-	-	-	-
62,500	-	-	-	-	-
<u>93,764</u>	<u>-</u>	<u>18,924</u>	<u>1,306</u>	<u>20,029</u>	<u>109</u>
4,038,675	-	-	-	-	-
-	-	-	-	-	-
<u>4,038,675</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	4,806,593	2,179,263
3,133,986	-	1,649,387	-	-	-
-	-	-	-	-	-
-	-	-	80,309	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	105,597	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,133,986</u>	<u>105,597</u>	<u>1,649,387</u>	<u>80,309</u>	<u>4,806,593</u>	<u>2,179,263</u>
<u>\$ 7,266,425</u>	<u>\$ 105,597</u>	<u>\$ 1,668,311</u>	<u>\$ 81,615</u>	<u>\$ 4,826,622</u>	<u>\$ 2,179,372</u>

(Continued)



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued)
Nonmajor Governmental Funds - Special Revenue Funds
December 31, 2022
(with comparative totals for December 31, 2021)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Assets				
Cash, including investments	\$ 111,214	\$ 2,071,123	\$ 184,949	\$ 52,278
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
Total assets	<u>\$ 111,214</u>	<u>\$ 2,071,123</u>	<u>\$ 184,949</u>	<u>\$ 52,278</u>
Liabilities:				
Accounts payable	-	8,564	-	-
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
Total liabilities	<u>-</u>	<u>8,564</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ -	\$ -
Restricted:				
General Government	-	2,062,559	-	-
Public Safety	-	-	184,949	52,278
Public Works	-	-	-	-
Health and Welfare	111,214	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	<u>111,214</u>	<u>2,062,559</u>	<u>184,949</u>	<u>52,278</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 111,214</u>	<u>\$ 2,071,123</u>	<u>\$ 184,949</u>	<u>\$ 52,278</u>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2022	2021
\$ 1,869,086	\$ 8,589,873	\$ 34,440	\$ 36,987,002	\$ 29,938,269
-	-	-	-	14,795
-	-	-	769	3,188,038
-	19,270,105	-	33,946,435	33,812,495
-	-	-	450,011	450,011
<u>\$ 1,869,086</u>	<u>\$ 27,859,978</u>	<u>\$ 34,440</u>	<u>\$ 71,384,217</u>	<u>\$ 67,403,608</u>
1,195	4,027	-	1,337,963	461,444
-	-	-	-	-
-	-	-	62,500	78,650
<u>1,195</u>	<u>4,027</u>	<u>-</u>	<u>1,400,463</u>	<u>540,094</u>
-	19,270,105	-	33,946,435	33,812,395
-	-	-	-	869,591
-	19,270,105	-	33,946,435	34,681,986
\$ -	\$ -	\$ -	\$ 450,011	\$ 450,011
1,867,891	-	-	3,930,450	3,621,426
-	8,585,846	34,440	15,843,369	14,370,929
-	-	-	4,783,373	1,941,738
-	-	-	2,613,360	2,141,855
-	-	-	80,309	157,396
-	-	-	30,859	21,359
-	-	-	-	-
-	-	-	-	3,342,955
-	-	-	-	-
-	-	-	105,597	890,215
-	-	-	7,890,059	3,597,497
-	-	-	-	-
<u>1,867,891</u>	<u>8,585,846</u>	<u>34,440</u>	<u>35,727,387</u>	<u>30,535,381</u>
<u>\$ 1,869,086</u>	<u>\$ 27,859,978</u>	<u>\$ 34,440</u>	<u>\$ 71,074,285</u>	<u>\$ 65,757,461</u>



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Capital Projects Funds December 31, 2022 (with comparative totals for December 31, 2021)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Assets				
Cash, including investments	\$ -	\$ 3,240	\$ 20,063,486	\$ -
Due from other agencies	-	-	500	-
Sales tax receivable	-	-	2,993,398	-
Total assets	\$ -	\$ 3,240	\$ 23,057,384	\$ -
Liabilities:				
Accounts payable		-	363,192	-
Due to other funds	779,471	-	-	16,610
Advance payable	-	-	-	-
Total liabilities	779,471	-	363,192	16,610
Deferred Inflows of Resources:				
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Restricted:				
Capital Outlay	\$ -	\$ -	\$ 22,694,192	\$ -
Committed:				
Capital Outlay	-	3,240	-	-
Assigned:				
Capital Outlay	-	-	-	-
Unassigned	(779,471)	-	-	(16,610)
Total fund balance	(779,471)	3,240	22,694,192	(16,610)
Total liabilities and fund balances	\$ -	\$ 3,240	\$ 23,057,384	\$ -



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2022	2021
\$ 45,623	\$ 11,754,176	\$ 12,434,202	\$ 4,023,189	\$ 48,323,916	\$ 40,548,429
-	-	-	-	500	500
-	-	-	-	2,993,398	3,115,412
<u>\$ 45,623</u>	<u>\$ 11,754,176</u>	<u>\$ 12,434,202</u>	<u>\$ 4,023,189</u>	<u>\$ 51,317,814</u>	<u>\$ 43,664,341</u>
-	293	-	-	363,485	94,478
-	-	-	-	796,081	779,471
-	3,609,762	-	-	3,609,762	3,874,602
-	3,610,055	-	-	4,769,328	4,748,551
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 22,694,192	\$ 19,956,787
-	8,144,121	-	-	8,147,361	7,659,100
45,623	-	12,434,202	4,023,189	16,503,014	12,066,990
-	-	-	-	(796,081)	(791,526)
<u>45,623</u>	<u>8,144,121</u>	<u>12,434,202</u>	<u>4,023,189</u>	<u>46,548,486</u>	<u>38,891,351</u>
<u>\$ 45,623</u>	<u>\$ 11,754,176</u>	<u>\$ 12,434,202</u>	<u>\$ 4,023,189</u>	<u>\$ 51,317,814</u>	<u>\$ 43,639,902</u>



SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Twelve Months ended December 31, 2022
(with comparative totals for the twelve months ended December 31, 2021)**

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2022	2021
Revenues					
Property taxes	\$ 37,939,442	\$ -	\$ -	\$ 37,939,442	\$ 45,691,995
Emergency telephone services taxes	3,575,468	-	-	3,575,468	3,247,551
Sales taxes	-	-	17,186,985	17,186,985	16,601,976
Other taxes	203,515	-	-	203,515	138,882
Intergovernmental	4,898,778	-	187,152	5,085,930	8,868,301
Charges for services	9,625,410	-	-	9,625,410	25,504,626
Uses of money and property	312,619	-	-	312,619	8,936
Licenses and permits	46,145	-	-	46,145	87,734
Other	104,434	-	364,335	468,769	351,833
Total revenues	56,705,811	-	17,738,472	74,444,283	100,501,834
Expenditures					
Current:					
General government	5,383,261	-	-	5,383,261	5,488,355
Public safety	21,470,093	-	-	21,470,093	44,016,078
Public works	11,003,443	-	-	11,003,443	11,539,666
Health and welfare	2,338,636	-	-	2,338,636	5,719,490
Culture and recreation	102,321	-	-	102,321	15,511
Community Development	9,112,788	-	-	9,112,788	8,885,626
Debt service:					
Principal	635,882	-	-	635,882	636,309
Interest and fiscal charges	50,309	-	-	50,309	32,287
Capital outlay	-	-	18,647,700	18,647,700	21,392,531
Total expenditures	50,096,733	-	18,647,700	68,744,433	97,725,853
Excess (deficiency) of revenues over (under) expenditures	6,609,078	-	(909,228)	5,699,850	2,775,981
Other financing sources (uses)					
Transfers from other funds	200,000	-	8,570,417	8,770,417	8,244,682
Transfers to other funds	(2,531,387)	-	-	(2,531,387)	(4,700,748)
Proceeds from capital lease	-	-	-	-	2,525,309
Total other financing sources (uses)	(2,331,387)	-	8,570,417	6,239,030	6,069,243
Net change in fund balances	4,277,691	-	7,661,189	11,938,880	8,845,224
Fund balances, beginning of year	31,449,696	25,790	38,887,297	70,362,783	60,607,298
Fund balances, end of period	\$ 35,727,387	\$ 25,790	\$ 46,548,486	\$ 82,301,663	\$ 69,452,522



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SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Twelve Months ended December 31, 2022
(with comparative totals for the twelve months ended December 31, 2021)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 9,122,288		\$ -	\$ 2,901,934
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	16,998
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	8,169	222
Total revenues	<u>9,122,288</u>	<u>-</u>	<u>8,169</u>	<u>2,919,154</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	2,338,636
Culture and recreation	-	-	-	-
Community Development	9,112,788	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>9,112,788</u>	<u>-</u>	<u>-</u>	<u>2,338,636</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,500</u>	<u>-</u>	<u>8,169</u>	<u>580,518</u>
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	(181,807)
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(181,807)</u>
Net change in fund balances	9,500	-	8,169	398,711
Fund balances, beginning of year	<u>21,359</u>	<u>1,052,963</u>	<u>8,331,901</u>	<u>1,050,472</u>
Fund balances, end of period	<u>\$ 30,859</u>	<u>\$ 1,052,963</u>	<u>\$ 8,340,070</u>	<u>\$ 1,449,183</u>



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 5,984,211	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	3,575,468	-
-	-	-	83,988	-	-
4,867,453	-	-	-	-	-
-	-	2,107,687	-	189	1,085,735
-	-	-	-	-	-
15,600	-	20,570	-	-	-
64,310	-	70	-	83	165
10,931,574	-	2,128,327	83,988	3,575,740	1,085,900
-	-	-	-	-	-
-	-	-	-	2,120,872	1,004,821
9,473,402	701	1,529,340	-	-	-
-	-	-	-	-	-
-	-	-	102,321	-	-
-	-	-	-	-	-
-	-	-	-	-	-
9,473,402	701	1,529,340	102,321	2,120,872	1,004,821
1,458,172	(701)	598,987	(18,333)	1,454,868	81,079
-	-	-	-	-	-
-	-	-	(58,754)	(648,846)	-
-	-	-	(58,754)	(648,846)	-
1,458,172	(701)	598,987	(77,087)	806,022	81,079
1,675,814	106,298	1,050,400	157,396	4,000,571	2,098,184
\$ 3,133,986	\$ 105,597	\$ 1,649,387	\$ 80,309	\$ 4,806,593	\$ 2,179,263



SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)
Nonmajor Special Revenue Funds
For the Twelve Months ended December 31, 2022
(with comparative totals for the twelve months ended December 31, 2021)

	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	119,527	-	-	-
Intergovernmental	-	31,325	-	-
Charges for services	-	4,679,507	3,246	31,926
Uses of money and property	-	37,504	-	-
Licenses and permits	-	-	-	-
Other	-	18,482	-	-
Total revenues	119,527	4,766,818	3,246	31,926
Expenditures				
Current:				
General government	-	4,361,943	-	-
Public safety	-	-	-	28,512
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	-	4,361,943	-	28,512
Excess (deficiency) of revenues over (under) expenditures	119,527	404,875	3,246	3,414
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	(106,626)	-	-	-
Total other financing (uses)	(106,626)	-	-	-
Net change in fund balances	12,901	404,875	3,246	3,414
Fund balances, beginning of year	98,313	1,657,684	181,703	48,864
Fund balances, end of period	\$ 111,214	\$ 2,062,559	\$ 184,949	\$ 52,278



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2022	2021
\$ -	\$ 19,931,009	\$ -	\$ 37,939,442	\$ 45,691,995
-	-	-	3,575,468	3,247,551
-	-	-	203,515	138,882
-	-	-	4,898,778	8,711,118
962,331	737,791	-	9,625,410	25,504,626
28,331	245,623	1,161	312,619	8,936
-	9,975	-	46,145	87,734
2,465	10,468	-	104,434	69,852
<u>993,127</u>	<u>20,934,866</u>	<u>1,161</u>	<u>56,705,811</u>	<u>83,460,694</u>
1,021,318	-	-	5,383,261	5,488,355
-	18,315,888	-	21,470,093	44,016,078
-	-	-	11,003,443	11,539,666
-	-	-	2,338,636	5,719,490
-	-	-	102,321	15,511
-	-	-	9,112,788	8,885,626
-	635,882	-	635,882	636,309
-	50,309	-	50,309	32,287
<u>1,021,318</u>	<u>19,002,079</u>	<u>-</u>	<u>50,096,733</u>	<u>76,333,322</u>
<u>(28,191)</u>	<u>1,932,787</u>	<u>1,161</u>	<u>6,609,078</u>	<u>7,127,372</u>
200,000	-	-	200,000	-
(200,471)	(1,334,883)	-	(2,531,387)	(1,791,766)
<u>(471)</u>	<u>(1,334,883)</u>	<u>-</u>	<u>(2,331,387)</u>	<u>(1,791,766)</u>
(28,662)	597,904	1,161	4,277,691	5,335,606
<u>1,896,553</u>	<u>7,987,942</u>	<u>33,279</u>	<u>31,449,696</u>	<u>25,199,775</u>
<u>\$ 1,867,891</u>	<u>\$ 8,585,846</u>	<u>\$ 34,440</u>	<u>\$ 35,727,387</u>	<u>\$ 30,535,381</u>



SEDGWICK COUNTY, KANSAS

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

For the Twelve Months ended December 31, 2022

(with comparative totals for the twelve months ended December 31, 2021)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Revenues				
Sales taxes	\$ -	\$ -	\$ 17,186,985	\$ -
Intergovernmental	-	-	187,152	-
Other revenue	12,055	-	1,079	-
Total revenues	<u>12,055</u>	<u>-</u>	<u>17,375,216</u>	<u>-</u>
Expenditures				
Capital outlay	-	-	14,633,757	69,573
Total expenditures	<u>-</u>	<u>-</u>	<u>14,633,757</u>	<u>69,573</u>
(Deficiency) of revenues (under) expenditures	<u>12,055</u>	<u>-</u>	<u>2,741,459</u>	<u>(69,573)</u>
Other financing sources (uses)				
Transfers from other funds	-	-		-
Transfers to other funds	-	-		-
Extraordinary Item	-	-	-	-
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	12,055	-	2,741,459	(69,573)
Fund balances (deficits), beginning of year	<u>(791,526)</u>	<u>3,240</u>	<u>19,952,733</u>	<u>52,963</u>
Fund balances (deficits), end of period	<u>\$ (779,471)</u>	<u>\$ 3,240</u>	<u>\$ 22,694,192</u>	<u>\$ (16,610)</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2022	2021
\$ -	\$ -	\$ -	\$ -	\$ 17,186,985	\$ 16,601,976
-	-	-	-	187,152	157,183
-	264,840	32,755	53,606	364,335	281,981
-	264,840	32,755	53,606	17,738,472	17,041,140
-	2,562,784	1,274,934	106,652	18,647,700	21,392,531
-	2,562,784	1,274,934	106,652	18,647,700	21,392,531
-	(2,297,944)	(1,242,179)	(53,046)	(909,228)	(4,351,391)
-	2,786,205	4,449,329	1,334,883	8,570,417	8,244,682
-	-	-	-	-	(2,908,982)
-	-	-	-	-	-
-	-	-	-	-	2,525,309
-	2,786,205	4,449,329	1,334,883	8,570,417	7,861,009
-	488,261	3,207,150	1,281,837	7,661,189	3,509,618
45,623	7,655,860	9,227,052	2,741,352	38,887,297	35,381,733
<u>\$ 45,623</u>	<u>\$ 8,144,121</u>	<u>\$ 12,434,202</u>	<u>\$ 4,023,189</u>	<u>\$ 46,548,486</u>	<u>\$ 38,891,351</u>



SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position
Internal Service Funds
December 31, 2022
(with comparative totals for December 31, 2021)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve	Risk Management Reserve	Totals	
					2022	2021
Assets						
Current assets:						
Cash, including investments	\$ 12,464,139	\$ 13,541,204	\$ 4,958,905	\$ 1,242,453	\$ 32,206,701	\$ 31,389,375
Accounts receivable	1,328	-	-	-	1,328	-
Prepays	-	304,000	-	-	304,000	-
Inventories, at cost	284,575	-	-	-	284,575	190,564
Total current assets	12,750,042	13,845,204	4,958,905	1,242,453	32,796,604	31,579,939
Noncurrent assets:						
Capital assets:						
Land	40,580	-	-	-	40,580	40,580
Construction in Progress	595,000	-	-	-	595,000	-
Buildings and improvements	8,319,354	-	-	-	8,319,354	8,319,354
Machinery and equipment	36,165,314	-	-	61,232	36,226,546	32,965,962
Less accumulated depreciation	(34,004,184)	-	-	(61,232)	(34,065,416)	(31,490,375)
Total capital assets (net of accumulated depreciation)	11,116,064	-	-	-	11,116,064	9,835,521
Total assets	23,866,106	13,845,204	4,958,905	1,242,453	43,912,668	41,415,460
Liabilities						
Current liabilities:						
Accounts payable	203,868	-	3,542	5,345	212,755	37,349
Estimated claims costs payable	-	2,400,000	1,516,200	-	3,916,200	2,400,000
Total current liabilities	203,868	2,400,000	1,519,742	5,345	4,128,955	2,437,349
Noncurrent liabilities:						
Estimated claims costs payable	2,059,778	-	-	-	2,059,778	1,684,200
Total liabilities	2,263,646	2,400,000	1,519,742	5,345	6,188,733	4,121,549
Net position						
Investment in capital assets	11,116,064	-	-	-	11,116,064	9,835,521
Unrestricted	10,486,396	11,445,204	3,439,163	1,237,108	26,607,871	27,397,730
Total net position	21,602,460	11,445,204	3,439,163	1,237,108	37,723,935	37,233,251
Total liabilities and net position	\$ 23,866,106	\$ 13,845,204	\$ 4,958,905	\$ 1,242,453	\$ 43,912,668	\$ 41,354,800



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SEDGWICK COUNTY, KANSAS

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

For the Twelve Months ended December 31, 2022

(with comparative totals for the twelve months ended December 31, 2021)

	<u>Fleet Management</u>	<u>Health/Dental/ Life Insurance Reserve</u>	<u>Workers' Compensation Reserve</u>
Operating revenues:			
Charges for services	\$ 8,460,344	\$ 36,485,695	\$ 1,966,224
Other revenue	232,046	1,822,614	171,624
Total operating revenues	<u>8,692,390</u>	<u>38,308,309</u>	<u>2,137,848</u>
Operating expenses:			
Salaries and benefits	942,474	243,316	168,350
Contractual services	412,601	1,099,754	74,137
Utilities	62,759	-	-
Supplies and fuel	3,788,927	-	71,339
Administrative charges	230,010	-	-
Depreciation	2,130,830	-	-
Claims expense	-	34,451,314	1,252,771
Total operating expenses	<u>7,567,601</u>	<u>35,794,384</u>	<u>1,566,597</u>
Operating gain (loss)	<u>1,124,789</u>	<u>2,513,925</u>	<u>571,251</u>
Nonoperating revenues:			
Investment income	-	-	-
Other income	-	-	-
Gain on sale of assets	-	-	-
Total nonoperating revenues	<u>-</u>	<u>-</u>	<u>-</u>
Income gain (loss) before transfers	1,124,789	2,513,925	571,251
Transfers			
Transfers from other funds	-	-	-
Transfers to other funds	(3,344,631)	-	-
Change in net position	(2,219,842)	2,513,925	571,251
Net position, beginning of year	<u>23,822,302</u>	<u>8,931,279</u>	<u>2,867,912</u>
Net position, end of period	<u>\$ 21,602,460</u>	<u>\$ 11,445,204</u>	<u>\$ 3,439,163</u>



Risk Management Reserve	Totals	
	2022	2021
\$ -	\$ 46,912,263	\$ 45,662,053
145,005	2,371,289	1,645,769
<u>145,005</u>	<u>49,283,552</u>	<u>47,307,822</u>
221,297	1,575,437	1,535,860
4,246,310	5,832,802	5,598,089
-	62,759	61,230
264,761	4,125,027	3,896,140
	230,010	235,609
-	2,130,830	2,149,939
650,033	36,354,118	35,657,511
<u>5,382,401</u>	<u>50,310,983</u>	<u>49,134,378</u>
<u>(5,237,396)</u>	<u>(1,027,431)</u>	<u>(1,826,556)</u>
-	-	-
-	-	-
-	-	363,158
<u>-</u>	<u>-</u>	<u>363,158</u>
(5,237,396)	(1,027,431)	(1,463,398)
3,910,357	3,910,357	-
-	(3,344,631)	-
(1,327,039)	(461,705)	(1,463,398)
<u>2,564,147</u>	<u>38,185,640</u>	<u>36,809,483</u>
<u>\$ 1,237,108</u>	<u>\$ 37,723,935</u>	<u>\$ 35,346,085</u>



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