

2024 Sedgwick County Quarterly Financial Report

For the Three Months Ending March 31, 2024

DIVISION OF FINANCE

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SEDGWICKCOUNTY.ORG



Table of Contents

Executive Summary.....1
Financial Review of General Fund (Budgetary Basis)..9
Review of Budgetary Accounts.....23
Capital Projects.....47
Fund Statements (GAAP Basis).....63

Schedules of Budgetary Accounts

General Fund:
Schedule of Budgetary Accounts..... 13

Other Governmental Funds (excludes capital project funds):

Schedule of Budgetary Accounts
Bond and Interest 23
Wichita State University 24
COMCARE..... 25
Emergency Medical Services 26
Aging Services 27
Highway 28
Noxious Weeds 29
Fire District 1 30
Solid Waste 31
Emergency Communications - 911..... 32
Auto License 33

Federal/State Assistance Funds:

Schedule of Budgetary Accounts
Sedgwick County Developmental Disability Organization Grants..... 34
COMCARE Grants 35
Corrections Grants 36
Aging Grants 37
Health Department Grants..... 38
Stimulus Grants..... 39
Municipalities Fight Addiction.....40

Enterprise Funds:

Schedule of Budgetary Accounts
Code Inspection & Enforcement.....41
INTRUST Bank Arena..... 42

Internal Service Funds:

Schedule of Budgetary Accounts
Fleet Management..... 43
Health/Dental Insurance Fund..... 44
Workers’ Compensation..... 45
Risk Management 46

Capital Projects

Funded Open CIP Facility and Infrastructure Projects by Year and Total Available Funds 47

Fund Statements

Combined Financial Statements:

Statement of Net Position 65
Balance Sheet – Governmental Funds 66
Statement of Revenues, Expenses and Changes in Fund Balances – Governmental Funds 68
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds..... 70

Combining Financial Statements:

Combining Balance Sheet – Nonmajor Governmental Funds 71
Combining Balance Sheet – Nonmajor Special Revenue Funds 72
Combining Balance Sheet – Nonmajor Capital Projects Funds..... 76
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds 79
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Special Revenue Funds..... 80
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Capital Projects Funds..... 84

Internal Service Funds:

Combining Statement of Net Position 86
Combining Statement of Revenues, Expenses, and Changes in Net Position 87

Executive Summary

At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first three months of 2024, ending March 31, 2024. 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.

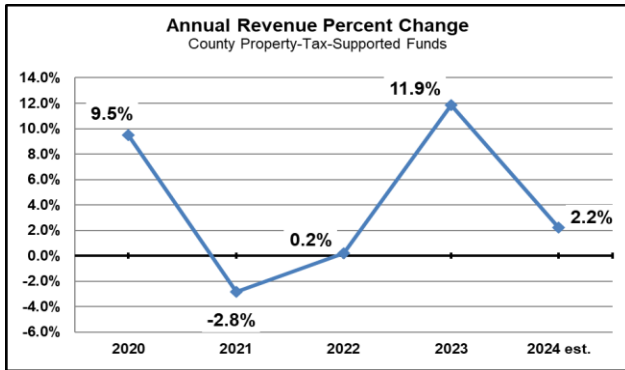
The 2024 Sedgwick County budget of \$636.8 million was presented as the economy continues in an unpredictable period, with various economic indicators in flux and seemingly contradictory at times. While the Federal government is taking action to attempt to stabilize the economy, the Sedgwick County Board of County Commissioners identified some key priorities as part of the County's 2024 budget process: address workforce shortages with compensation adjustments to preserve service levels while reducing the property tax rate.

The 2024 budget was developed to ensure that the compensation adjustments could be implemented as well as adding resources for increases in the costs of doing business, as well as limited funding for strategic additions to departmental budgets.

The 2024 budget was based on the evaluation of services and additional funding requests, along with the goals and priorities identified by the BOCC with a focus on continued implementation of the multiyear compensation strategy. Funding for increased costs of doing business were added, as well as the strategic addition of positions for departments including the County Appraiser, the Election Commissioner, Emergency Communications, and Emergency Medical Services (EMS), funding for the 2024 Presidential Election cycle, funding for attorney fees, funding for the Child Advocacy Center, and mental health initiatives.

This quarterly report provides an analysis of financial trends through the first quarter of 2024 compared to the same timeframe in 2023. Increased revenues over the first quarter of 2023 were recorded in several categories including current property taxes, uses of money and property, charges for services, and miscellaneous revenue. Expenditures increased in personnel, equipment, and commodities. Increases in expenditures were partially offset by decreases in contractals, transfers out, debt service, and capital improvements. These changes are explained within this report.





Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2023.

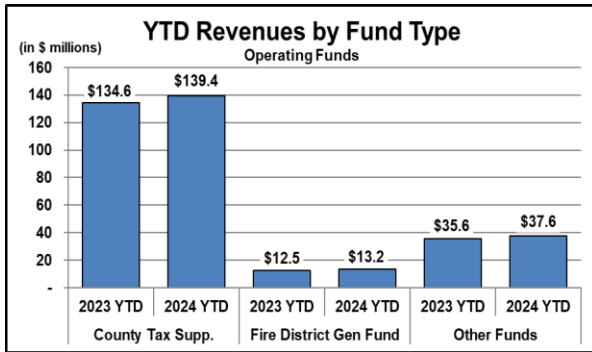
- **Revenues totaled \$139.4 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$4.8 million (3.5 percent) compared to the first quarter of 2023.
- **Expenditures totaled \$80.5 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$1.0 million (1.3 percent) compared to the first quarter of 2023.
- **For all County property-tax-supported funds (excluding Fire District 1), ending fund balances are projected to increase by 6.0 million.** The year-end General Fund balance is anticipated to increase by \$5.5 million (5.5 percent). The increase is primarily the result of more strategic investment strategies and rising interest rates.

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



Revenue Highlights:

Revenue collections for all operating funds through the first quarter of 2024 increased 4.5 percent (\$8.1 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased \$4.8 million (3.5 percent) compared to the first quarter of 2023.



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

County property-tax-supported funds increased 3.5 percent (\$4.8 million) compared to the first quarter of 2023. The most significant increases occurred in current property taxes (\$6.2 million), uses of money and property (\$1.3 million), charges for services (\$0.2 million), and miscellaneous revenue (\$0.1 million). The increase in current property taxes is due to an increase in assessed valuation of 9.0 percent (\$6.2 million) for the current budget year, though the Commission reduced the mill levy rate to collect less than the total increase in assessed value. The increase in uses of money and property (\$1.3 million) is primarily due to an increase in investment income (\$1.7 million) as the result of more strategic investment decisions, which was offset by a decrease in interest on taxes (\$0.4 million). The increase in charges for services (\$0.2 million) is primarily due to fees collected by Emergency Medical Services (EMS) for Medicaid fees (\$0.4 million) and insurance fees (\$0.3 million). The increases in charges for services were partially offset by a decrease in miscellaneous charges for services (\$0.3 million) collected by the Division of Finance from Crosswinds Casino due to the timing of invoices sent to the casino from the County and the Fire District, as well as the Division of Information Technology (IT) due to a decrease in subscriptions for Information Networks of Kansas (INK) that required less accounts when Odyssey went live; there was also a decrease in Setoff program fees (\$0.1 million) collected by EMS and prisoner

housing/care collected by the Sheriff's Office (\$0.1 million) due to a decrease in inmate population. The increase in miscellaneous revenue (\$0.1 million) is due to an increase in refunds collected from the City of Wichita for the Metropolitan Area Planning Department (MAPD) to balance city/county funds at year-end closing.

The increases were partially offset by decreases in fines and forfeitures (\$1.2 million), licenses and permits (\$0.9 million), reimbursements (\$0.3 million), local retail sales and use taxes (\$0.3 million), back property taxes (\$0.2 million), and motor vehicle taxes (\$0.1 million). The decrease in fines and forfeitures (\$1.2 million) is primarily due to a decrease in opioid settlement revenue collected in the first quarter of 2024 compared to the same time frame in 2023, due to those funds now being collected in the new Municipalities Fight Addiction Fund. The decrease in licenses and permits (\$0.9 million) is due to MABCD moving out of the General Fund into the new Code Inspection and Enforcement Fund. The decrease in reimbursements (\$0.3 million) is primarily due to the payment of final administrative charges from the COMCARE, EMS, and Noxious Weeds Tax Funds in 2023 as a result of their consolidation into the General Fund, where no administrative charges will be paid in 2024. The decrease in local retail sales and use taxes (\$0.3 million) is due to moderating economic activity. The decrease in back property taxes (\$0.2 million) is due to decreased collection of delinquent taxes. The decrease in motor vehicle taxes (\$0.1 million) is due to a decrease in motor vehicle registrations in the first quarter of 2024 compared to the same timeframe in 2023.

Fire District 1 revenue comes primarily from property taxes. Through the first quarter of 2024, revenue collections increased \$0.7 million (6.0 percent) when compared to the first quarter of 2023.

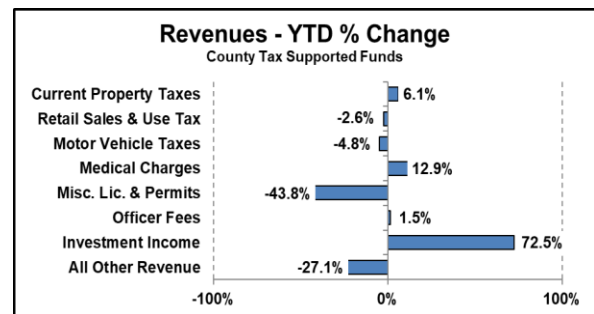
All other operating funds include grants, enterprise and internal service funds, and non-property-tax special revenue funds. All other operating funds increased \$2.0 million (5.7 percent) through the first quarter of 2024. The most significant increases occurred in intergovernmental revenue in non-property-tax-supported funds (\$1.1 million), licenses and permits in enterprise and internal service funds (\$0.9 million), charges for services in non-property-tax-supported funds (\$0.5 million), charges for services in enterprise and internal service funds



(\$0.4 million), miscellaneous revenue in enterprise and internal service funds (\$0.3 million), and fines and forfeitures in non-property-tax-supported funds (\$0.2 million). The increase in intergovernmental revenue in non-property-tax-supported funds (\$1.1 million) is due to an increase in Federal revenue primarily due to an increase in miscellaneous Federal revenue (\$0.4 million) County-wide, American Rescue Plan Act (ARPA) revenue (\$0.3 million) received by the Department of Aging and Disabilities for the Older Americans Act (OAA) programs, and State passthrough revenue (\$0.3 million) collected by the Health Department and COMCARE primarily due to the timing of revenues received. There was also an increase in City of Wichita contribution revenue (\$0.2 million) due to a new grant that started in late 2023 for the expansion of the Integrated Care Team (ICT-1). The increase in intergovernmental revenue in non-property-tax-supported funds is offset by a decrease in State revenue (\$0.1 million) primarily due to a decrease from the Kansas Department of Corrections (KDOC) Juvenile Services for juvenile intake and assessment services due to the Juvenile Residential Facility (JRF) being utilized as an alternative to the Detention Program with minimal KDOC admissions, thereby reducing State funding. The increase in licenses and permits in enterprise and internal service funds (\$0.9 million) is due to MABCD moving into the new Code Inspection and Enforcement Fund for 2024. The increase in charges for services in non-property-tax-supported funds (\$0.5 million) is primarily due to an increase in COMCARE Prospective Payment System (PPS-1) for daily reimbursement of Medicaid fees received in the first quarter of 2024. The increase in charges for services in enterprise and internal service funds (\$0.4 million) is primarily due to an increase in the employer-paid portion of benefits into the Health/Dental Insurance Fund due to an increase in insurance payroll postings with more staff selecting higher coverage insurance plans in 2024 compared to 2023. The increase in miscellaneous revenue in enterprise and internal service funds (\$0.3 million) is due to an increase in prescription benefit rebates collected by Human Resources in the first quarter of 2024 compared to the same time frame in 2023. The increase in fines and forfeitures in non-property-tax-supported funds (\$0.2 million) is due to an increase in opioid settlement revenue that is now deposited in the new Municipalities Fight Addiction Fund.

The increases were partially offset by decreases in reimbursements in enterprise and internal service funds (\$0.9 million). The decrease in reimbursements in enterprise and internal service funds is due to the claim recovery payments received for hail damage at the Sedgwick County Zoo in 2019 (\$0.9 million) that was received in the first quarter of 2023 where no recovery payment was received in 2024.

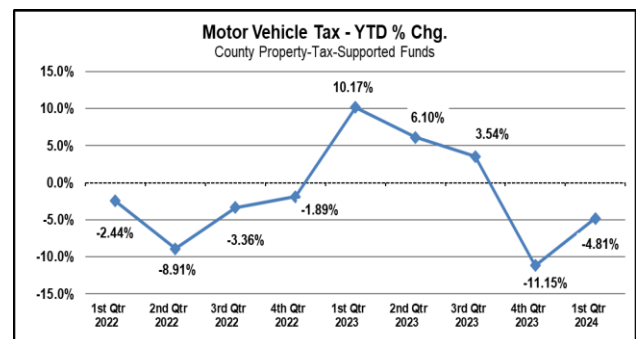
Key Revenues – Property-Tax-Supported Funds



Current property tax collections through the first quarter of 2024 increased \$6.2 million (6.1 percent) when compared to the same time period in 2023, which is primarily due to an increase in assessed valuation.

Retail sales and use tax collections decreased \$0.3 million (2.6 percent), compared to the first quarter of 2023. Collections in one of three months in 2024 exceeded collections in the same months in 2023.

Motor vehicle tax collections are allocated to each fund with a property tax levy in proportion to the property tax levied during the previous year's budget. Revenue from this source decreased \$0.1 million (4.8 percent), compared to the first quarter in 2023. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. Through the first quarter of 2024, collections increased \$0.6 million (12.9 percent) when compared to the same time period in 2023. The increase is largely attributable to increases in Medicaid fees (\$0.4 million) and insurance fees (\$0.3 million) collected on behalf of EMS.

MABCD licenses and permits revenue decreased by \$0.9 million (43.8 percent) compared to the same time period in 2023 as a result of those funds now being collected in the new Code Inspection and Enforcement Fund.

Officer fees increased slightly \$12,228 (1.5 percent) compared to the same time period in 2023. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. Through the first quarter of 2024, investment income increased \$1.7 million (72.5 percent) versus the same time period in 2023, as the result of more strategic investment decisions, which was offset by a decrease in interest on taxes (\$0.4 million).

All other revenue collections decreased \$2.4 million (27.1 percent) compared to the first quarter of 2023.

Expenditure Highlights:

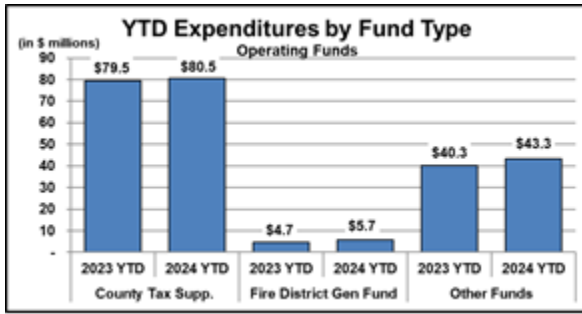
Total expenditures for all operating funds increased \$7.3 million (5.8 percent) compared to the first quarter of 2023. For all County property-tax-supported funds, expenditures increased \$1.0 million (1.3 percent). Increases were recorded in personnel (\$3.7 million), equipment (\$0.3 million), and commodities (\$0.1 million), which were offset by decreases in contractals (\$2.5 million), transfers out (\$0.4 million), debt service (\$0.1 million), and capital improvements (\$14,781).

All other County operating funds expenditures (grants, internal service funds, and non-property-tax special revenue funds) increased \$3.0 million (7.6

percent) compared to the first quarter of 2023. The most significant increases occurred in equipment in enterprise and internal service funds (\$4.2 million), contractals in non-property-tax-supported funds (\$2.3 million), personnel in non-property-tax-supported funds (\$2.0 million), and capital improvements in enterprise and internal service funds (\$1.3 million). The increase in equipment in enterprise and internal service funds (\$4.2 million) is primarily by Fleet Management due to the timing of vehicle acquisition. The increase in contractals in non-property-tax-supported funds (\$2.3 million) is primarily by the Division of Finance for financial professional services (\$0.8 million) due to the creation of a shopping cart for ARPA grant management, COMCARE for increases in Medicaid passthrough (\$0.6 million) due to becoming a Certified Community Behavioral Health Clinic (CCBHC), and by COMCARE for management services (\$0.7 million) primarily due to using a different commitment item for affiliate payments in 2024 compared to 2023. Additional increases in contractals were recorded by the Department of Aging and Disabilities for contracted meals (\$0.5 million) due to the timing of a shopping cart, and by Household Hazardous Waste (HHW) for a shopping cart created for hazardous/bio waste disposal (\$0.2 million) whereas no cart was created in 2023. Shopping carts are used throughout 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 increase in personnel in non-property-tax-supported funds (\$2.0 million) is primarily due to an increase in rates of pay and an increase in positions filled County-wide. The increase in capital improvements in enterprise and internal service funds (\$1.3 million) is primarily due to an increase in CIP projects at INTRUST Bank Arena in 2024.

These increases were partially offset by decreases in capital improvements in non-property-tax-supported funds (\$6.2 million). The decrease in capital improvements (\$6.2 million) in non-property-tax-supported funds is primarily due to a reduction in facilities improvements by the Division of Finance due to the remodeling at the Sedgwick County Courthouse (\$6.7 million) to resolve court backlogs caused by the coronavirus disease (COVID-19) pandemic and funded by ARPA.





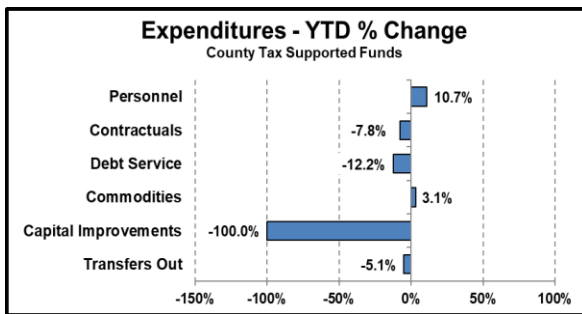
Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds' expenditures increased \$1.0 million (1.3 percent) compared to the first quarter of 2023.

Fire District 1 expenditures increased \$1.0 million (21.3 percent) compared to the first quarter of 2023.

All other operating funds' expenditures increased \$3.0 million (7.6 percent) compared to the first quarter of 2023.

Key Expenditures — Property-Tax-Supported Funds



Personnel expenditures increased \$3.7 million (10.7 percent) compared to the first quarter of 2023, primarily due to an increase in salaries and wages (\$2.9 million), retirement contributions (\$0.5 million), health and life insurance premiums (\$0.3 million), and associated payroll taxes.

	2019	2020	2021	2022	2023	2024
KPERS - Retirement Rates						
	9.89%	9.89%	9.87%	9.90%	9.43%	10.26%
KP&F - Retirement Rates						
Sheriff	22.13%	21.93%	22.80%	22.99%	22.86%	23.10%
Fire	22.13%	21.93%	22.80%	22.99%	22.86%	23.10%
EMS	22.13%	21.93%	22.80%	22.99%	22.86%	23.10%

Contractual expenditures decreased \$2.5 million (7.8 percent) compared to the first quarter of 2023. This decrease is primarily due to decreases in fee for service contracts (\$1.8 million) mainly by the Sheriff's Office due to a decrease in Out of County Housing due to a decrease in inmate population (\$0.9 million) and in IT due to a decrease in TRB expenditures due to the deferral of the financial system replacement project (\$0.9 million), management services (\$0.6 million) mainly by MABCD due to moving out of the General Fund into the new Code Inspection and Enforcement Fund, and software/hardware maintenance (\$0.2 million) County-wide, which were partially offset by increases in financial professional services (\$0.1 million) primarily by the Division of Finance due to the audit of fiscal year 2023.

Debt payments decreased \$0.1 million (12.2 percent) compared to the first quarter of 2023 primarily due to a decrease in interest payments due to less outstanding debt.

Commodities expenditures increased \$0.1 million (3.1 percent) compared to the first quarter of 2023. This increase is primarily due to an increase in operating supplies (\$0.1 million) County-wide.

Capital Improvement expenditures decreased a nominal amount, \$14,781 (100.0 percent), compared to the first quarter of 2023 due to decreases in facilities improvement by the Division of Finance for purchases related to the courthouse remodel.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures decreased by \$0.3 million (100.0 percent) compared to the first quarter of 2023, primarily due to decreases in technology hardware (\$0.2 million) mainly by EMS and vehicles (\$0.1 million) by the Department of Aging and Disabilities, both due to the timing of funds encumbered in 2023.

Transfers to other funds decreased \$0.4 million (5.1 percent) compared to the first quarter of 2023. This is primarily due to decreases in transfers out – capital projects (\$3.4 million) due to the timing of transfers made for cash-funded Capital Improvement Program (CIP) projects for 2024 compared to the same timeframe in 2023 and transfers out – sales tax (\$0.1 million), which were partially offset by increases in transfers out – operating (\$3.1 million) primarily by Elections due to an amendment to the



CIP to purchase the Election Office building, by Facilities for a CIP project that was completed in 2023 via a CIP amendment due to project urgency to replace a dishwasher at the Adult Detention Facility (ADF) (\$0.1 million), and by IT due to a transfer to the Equipment and Technology Reserve Fund (\$0.1 million) for the transfer of remaining funds from a previously scheduled project.

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.

2024 Year-End Fund Balance Estimates 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	\$ 158,262,645	\$ 7,303,824	\$ 16,489,106	\$ 20,932,808	\$ -	\$ -	\$ 202,988,383
Motor vehicle taxes	15,361,210	1,133,404	1,587,509	2,046,843	-	-	20,128,966
Local retail sales & use tax	40,129,760	-	-	-	-	-	40,129,760
All other taxes	209,871	340,991	-	-	3,873,598	-	4,424,459
Licenses & permits	37,829	-	19,945	10,353	31,361	8,201,615	8,301,103
Intergovernmental	909,115	7,515	4,922,644	-	46,893,120	-	52,732,394
Charges for services	32,927,192	-	17,178	1,014,761	47,597,699	44,519,775	126,076,604
Fines & forfeitures	130,248	-	-	-	294,676	-	424,925
Miscellaneous	2,220,395	-	21,556	401,240	159,744	3,070,538	5,873,473
Reimbursements	5,832,277	-	31,280	1,271	318,780	1,097,344	7,280,951
Uses of money & property	21,087,201	-	-	739,648	299,484	969,206	23,095,539
Transfers in & other proceeds	-	2,418,509	-	-	2,230,938	3,993,211	8,642,658
Total	277,107,743	11,204,241	23,089,218	25,146,923	101,699,400	61,851,689	500,099,215
Expenditures							
Personnel	167,232,289	-	6,567,716	19,074,831	62,870,209	5,352,174	261,097,220
Contractual	61,854,755	20,000	15,976,797	2,016,991	37,412,683	49,304,902	166,586,129
Debt Service	-	10,485,266	-	1,690,884	-	-	12,176,150
Commodities	8,204,881	-	322,843	870,560	2,947,709	4,187,308	16,533,301
Capital improvements	10,000	-	-	-	4,220,624	550,000	4,780,624
Capital outlay	653,632	-	-	370,000	405,305	3,272,812	4,701,749
Transfers to other funds	33,634,146	-	463,039	3,123,657	18,073,477	83,094	55,377,413
Total	271,589,703	10,505,266	23,330,395	27,146,924	125,930,007	62,750,290	521,252,585
Net change in fund balance	5,518,040	698,975	(241,178)	(2,000,000)	(24,230,607)	(898,601)	(21,153,370)
Actual beginning fund balance	99,427,609	6,054,290	4,731,421	8,770,201	78,083,693	20,531,774	217,598,988
Ending Fund Balance	\$ 104,945,649	\$ 6,753,265	\$ 4,490,243	\$ 6,770,201	\$ 53,853,086	\$ 19,633,172	\$ 196,445,617

Year-End Fund Balance:

General Fund: Revenues are estimated to exceed expenditures by \$5.5 million at year-end, primarily due to an anticipated increase in investment income. This increase is due primarily to strategic investment decisions and rising interest rates.

Debt Service Funds: Expenditures from debt service funds are estimated to be \$0.7 million less than revenues. This decrease in expenses is due primarily to retiring debt issuances and less debt originated than previously planned.

Special Revenue Funds–Property Tax Supported: These funds are expected to decrease by \$0.2 million by year-end, primarily due to a decrease in motor vehicle taxes.

Fire District 1: The fund balance is estimated to decrease by \$2.0 million by year-end, primarily due to a transfer to the Fire District Special Equipment Fund to strategically draw-down fund balance for use for upcoming equipment needs.

Special Revenue Funds–Non Property Tax Supported: These funds are expected to decrease by \$24.2 million by year-end. The decrease is primarily due to the allocation of Federal American Rescue Plan Act (ARPA) revenues previously received. Expenditures are expected to occur through 2026.

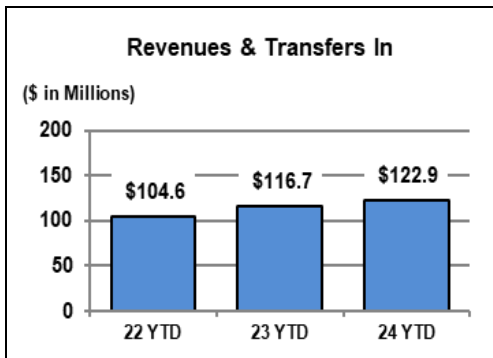
Enterprise and Internal Service Funds: The fund balances within this fund are estimated to decrease by \$0.9 million by year-end. This decrease is primarily due to an increase in vehicle acquisition in the Fleet Fund.



General Fund

General Fund

Major Revenues



Total revenues in the General Fund through the first quarter of 2024 totaled \$122.9 million, an increase of \$6.2 million (5.3 percent) compared to the same timeframe in 2023.

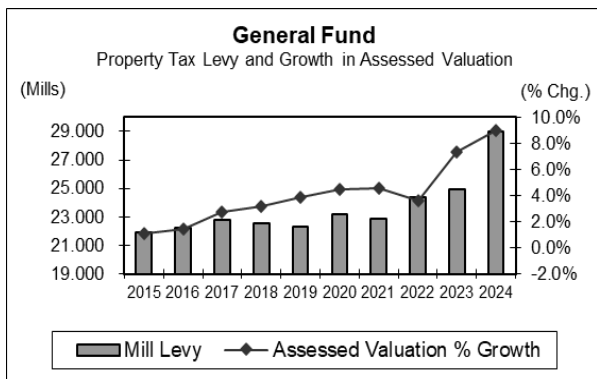
The increase in revenue is largely attributable to increases in current property taxes (\$7.5 million), uses of money and property (\$1.3 million), charges for services (\$0.2 million), and miscellaneous revenue (\$0.1 million). The increase in current property taxes is due to an increase in assessed valuation of 9.0 percent (\$7.5 million) for the current budget year, though the Commission reduced the mill levy rate to collect less than the total increase in assessed value. The increase in uses of money and property (\$1.3 million) is primarily due to an increase in investment income (\$1.7 million) as the result of more strategic investment decisions, which was offset by a decrease in interest on taxes (\$0.4 million). The increase in charges for services (\$0.2 million) is primarily due to fees collected by Emergency Medical Services (EMS) for Medicaid fees (\$0.4 million) and insurance fees (\$0.3 million). The increases in charges for services were partially offset by a decrease in miscellaneous charges for services (\$0.3 million) collected by the Division of Finance from Crosswinds Casino due to the timing of invoices sent to the casino from the County and the Fire District, as well as the Division of Information Technology (IT) due to a decrease in subscriptions for Information Networks of Kansas (INK) that required less accounts when Odyssey went live; there was also a decrease in Setoff program fees (\$0.1 million) collected by EMS and prisoner housing/care collected by the Sheriff's Office (\$0.1 million) due to a decrease in inmate population. The increase in miscellaneous revenue

(\$0.1 million) is due to an increase in refunds collected from the City of Wichita for the Metropolitan Area Planning Department (MAPD) to balance city/county funds at year-end closing.

The increases were partially offset by decreases in fines and forfeitures (\$1.2 million), licenses and permits (\$0.9 million), reimbursements (\$0.3 million), local retail sales and use taxes (\$0.3 million), back property taxes (\$0.2 million), and motor vehicle taxes (\$0.1 million). The decrease in fines and forfeitures (\$1.2 million) is primarily due to a decrease in opioid settlement revenue collected in the first quarter of 2024 compared to the same time frame in 2023, due to those funds now being collected in the new Municipalities Fight Addiction Fund, though settlement revenues were received and deposited in the new Fund in the first quarter of 2024. The decrease in licenses and permits (\$0.9 million) is due to MABCD moving out of the General Fund into the new Code Inspection and Enforcement Fund. There are still some licenses and permits revenues posting to the General Fund for MABCD, which is currently being resolved and moved to the new fund. The decrease in reimbursements (\$0.3 million) is primarily due to the payment of final administrative charges from the COMCARE, EMS, and Noxious Weeds Tax Funds in 2023 as a result of their consolidation into the General Fund, where no administrative charges will be paid in 2024. The decrease in local retail sales and use taxes (\$0.3 million) is due to moderating economic activity. The decrease in back property taxes (\$0.2 million) is due to decreased collection of delinquent taxes. The decrease in motor vehicle taxes (\$0.1 million) is due to a decrease in motor vehicle registrations in the first quarter of 2024 compared to the same timeframe in 2023.



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



Property taxes (current) are the largest revenue source in the General Fund. Through the first quarter of 2024, \$93.8 million in current property taxes had been collected, an increase of \$7.5 million (8.7 percent) compared to the previous year. The mill levy rate for this Fund is 25.205, an increase of 0.279 mills from the 2023 rate of 24.926 mills.

Local retail sales and use tax collections through the first quarter of 2024 decreased \$0.3 million (2.6 percent) compared to the same timeframe in 2023. Collections in one of three months in 2024 exceeded collections in the same months in 2023. Disbursements from the State typically occur two months after the date of purchase and the numbers in the table below reflect that trend.

Local Retail Sales & Use Tax			
Year-to-Date Comparison			
Month	2023	2024	% Change
January	3,102,485	3,174,576	2.32%
February	3,845,284	3,645,478	-5.20%
March	3,069,072	2,939,795	-4.21%
Total	10,016,841	9,759,849	-2.57%

Motor Vehicle tax collections were \$2.1 million through the first quarter of 2024, a decrease of \$0.1 million (3.2 percent) compared to the same timeframe in 2023. Motor vehicle taxes are collected in accordance with K.S.A. 79-5111, which requires these taxes to be allocated to each fund with a property-tax levy in proportion to the property tax levied during the previous year’s budget.

Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas.

Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the Exploited and Missing Child Unit (EMCU), which is a jointly operated program between the Sheriff’s Office, the Kansas Department for Children and Families (DCF), and the Wichita Police Department (WPD) that investigates child abuse, human trafficking, and missing children cases. Receipts in this category totaled \$0.2 million, a slight increase of \$4,663 (3.0 percent) compared to the same timeframe in 2023.

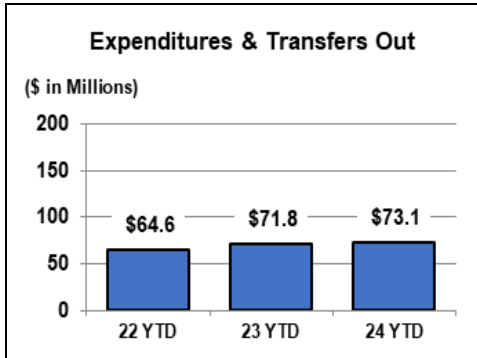
Charges for services revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The \$8.0 million collected through the first quarter of 2024 was \$0.2 million (2.3 percent) more than the same timeframe in 2023, mainly due to fees collected by Emergency Medical Services (EMS) for Medicaid fees (\$0.4 million) and insurance fees (\$0.3 million). The increases in charges for services were partially offset by a decrease in miscellaneous charges for services (\$0.3 million) collected by the Division of Finance from Crosswinds Casino due to the timing of invoices sent to the casino from the County and the Fire District, as well as the Division of Information Technology (IT) due to a decrease in subscriptions for Information Networks of Kansas (INK) that required less accounts when Odyssey went live; there was also a decrease in Setoff program fees (\$0.1 million) collected by EMS and prisoner housing/care collected by the Sheriff’s Office (\$0.1 million) due to a decrease in inmate population

Uses of Money and Property revenue, which includes investment income, increased \$1.3 million (32.8 percent) compared to the same timeframe in 2023 as the result of more strategic investment decisions and rising interest rates.

Transfers from other funds and other proceeds are typically a result of completed capital projects, which varies as projects can be completed any time during the year. Through both the first quarter of 2023 and 2024, no revenue was captured in this category



Major Expenditures



Actual year-to-date expenditures for the first quarter of 2024 increased \$1.4 million (1.9 percent) compared to the same time period in 2023. Increases were recorded in personnel (\$3.6 million), equipment (\$0.3 million), and commodities (\$0.1 million). Increases were partially offset by decreases in contractuels (\$2.2 million), transfers out (\$0.4 million), and capital improvements (\$14,781).

Personnel costs increased \$3.6 million (10.6 percent) compared to the first quarter of 2023. The increase is mostly attributable to increases in salaries and wages (\$2.8 million), retirement contributions (\$0.5 million), health and life insurance premiums (\$0.3 million), and associated payroll taxes.

General Fund Detailed Personnel Expenditures			
Category	Year-to Date Comparison*		
	2023	2024	% Change
Salaries and Wages	\$ 22,617,462	\$ 25,410,404	12.35%
Overtime	1,703,359	1,546,490	-9.21%
Allowances	16,800	17,724	5.49%
FICA - OASDI	1,478,963	1,631,623	10.32%
FICA - HI	345,887	381,589	10.32%
Health/Dental Ins.	3,989,739	4,253,670	6.62%
Retirement	3,101,402	3,551,583	14.52%
Workers' Comp.	316,703	357,058	12.74%
Unemployment Tax	24,303	24,397	0.39%
Vac. Sell as Benefits	40,456	40,260	-0.49%
Donated Leave	-	1,179	-
Wireless Allowance	32,860	32,170	-2.10%
Call Back/On Call	36,163	38,209	5.66%
Total	\$ 33,704,097	\$ 37,286,354	10.63%

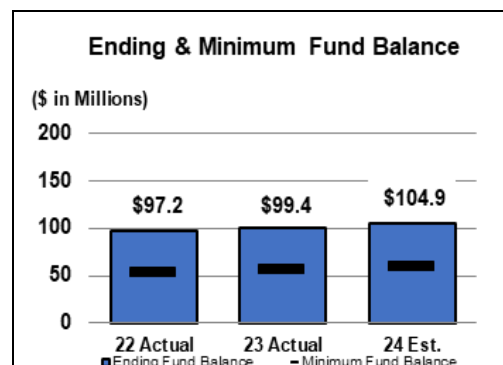
Contractual services expenditures decreased \$2.2 million (8.0 percent) in 2024, compared to the first quarter of 2023. The decrease in contractuels is primarily due to decreases in fee for service contracts (\$1.8 million) mainly by the Sheriff's Office due to a decrease in Out of County Housing due to a decrease in inmate population (\$0.9 million) and in IT due to a decrease in TRB expenditures due to the deferral of the financial system replacement

project (\$0.9 million), management services (\$0.6 million) due to MABCD moving out of the General Fund into the new Code Inspection and Enforcement Fund, and software/hardware maintenance (\$0.2 million) County-wide, which were partially offset by increases in financial professional services (\$0.1 million) primarily by the Division of Finance due to the audit of fiscal year 2023.

Commodity expenditures increased \$0.1 million (4.5 percent) in 2024 when compared to the first quarter of 2023. The increase is mostly attributable to an increase in operating supplies (\$0.1 million) 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 refreshing historic courthouse data center (\$1.8 million), replacing and installing new outdoor warning devices (\$0.7 million), upgrading elevators at the Historic Courthouse and the Sedgwick County Courthouse, replacing the red brick west restroom at Lake Afton Park (LAP) (\$0.4 million), replacing roofs on County-owned properties (\$0.2 million), and replacing a dishwasher at the Adult Detention Facility (ADF) (\$0.1 million).

General Fund Ending Balance



The General Fund 2024 beginning budgetary fund balance of \$99.4 million is expected to increase \$5.5 million (5.5 percent) by the end of 2024, primarily due to an anticipated increase in investment income.



This increase is due primarily to strategic investment decisions and rising interest rates.

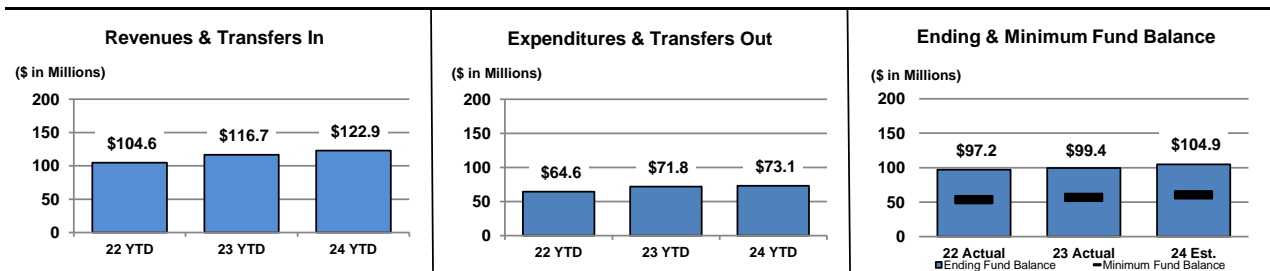


General Fund

The General Fund is the County's primary operating fund and accounts for County services that do not have a designated fund of their own. The General Fund includes most general government and law enforcement functions and receives the broadest variety of revenues. Currently, the operations of 46 different departments are funded from the General Fund. Below is a summary of General Fund revenues and expenditures followed by expenditures by department on the subsequent pages. The mill levy rate for the General Fund in 2024 is 25.205 mills.

There are still some licenses and permits revenues posting to the General Fund for MABCD, this is currently being resolved and moved to the new fund.

Revenues through March increased \$6.2 million versus the same time period in 2023, specifically in current property taxes (\$7.5 million), uses of money and property (\$1.3 million), charges for services (\$0.2 million), and miscellaneous revenue (\$0.1 million). The increases were partially offset by a decrease in fines and forfeitures (\$1.2 million), licenses and permits (\$0.9 million), reimbursements (\$0.3 million), local retail sales and use taxes (\$0.3 million), back property taxes (\$0.2 million), and motor vehicle taxes (\$0.1 million). Expenditures increased \$1.4 million compared to the same time period in 2023, specifically in personnel (\$3.6 million), equipment (\$0.3 million), and commodities (\$0.1 million). Increases in expenditures were partially offset by decreases in contractals (\$2.2 million) and transfers out (\$0.4 million).



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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD		2024 YTD			
	Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ 86,273,174	\$ 156,302,519	\$ 156,302,519	\$ 93,756,837	\$ 156,316,017	\$ 13,498
Back Prop. Taxes & Ref. Warrants	1,000,969	9,302,639	9,302,639	838,625	1,946,627	(7,356,011)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	2,202,461	34,793,647	34,793,647	2,132,652	15,361,210	(19,432,436)
Local Retail Sales & Use Taxes	10,016,841	39,568,789	39,568,789	9,759,849	40,129,760	560,971
All Other Taxes	60,536	281,312	281,312	57,798	209,871	(71,442)
Licenses & Permits	2,117,276	61,554	61,554	1,192,153	37,829	(23,725)
Intergovernmental	155,754	878,914	878,914	160,416	909,115	30,201
Charges for Services	7,779,051	30,716,640	30,716,640	7,959,787	32,927,192	2,210,552
Fines & Forfeitures	1,192,883	189,663	189,663	4,502	130,248	(59,414)
Miscellaneous	505,954	2,030,567	2,030,567	635,379	2,220,395	189,828
Reimbursements	1,340,418	4,104,233	4,104,233	1,037,538	5,832,277	1,728,044
Uses of Money & Property	4,038,144	5,207,894	5,207,894	5,364,625	21,087,201	15,879,307
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	116,683,459	283,438,370	283,438,370	122,900,159	277,107,743	(6,330,626)
Expenditures & Transfers Out						
Personnel	\$ 33,704,097	\$ 177,229,788	\$ 176,720,851	\$ 37,286,484	\$ 167,232,289	\$ (9,488,562)
Contractuals	27,186,368	82,880,657	82,735,606	25,015,557	61,854,755	(20,880,850)
Debt Service	-	-	-	-	-	-
Commodities	2,675,517	11,229,731	8,941,902	2,795,257	8,204,881	(737,021)
Capital Improvement	14,781	5,329,167	10,000	-	10,000	-
Capital Outlay	(286,608)	1,401,048	1,452,136	1,316	653,632	(798,504)
Transfers Out	8,457,982	24,943,792	33,153,689	8,029,927	33,634,146	480,457
Total Expenditures & Transfers Out	71,752,137	303,014,183	303,014,183	73,128,541	271,589,703	(31,424,480)
Net Change in Fund Balance	44,931,323	(19,575,814)	(19,575,814)	49,771,618	5,518,040	(37,755,107)
Actual Beginning Fund Balance	97,242,961	99,427,609	99,427,609	99,427,609	99,427,609	-
Ending Fund Balance	\$ 142,174,284	\$ 79,851,796	\$ 79,851,796	\$ 149,199,227	\$ 104,945,649	\$ (37,755,107)



General Fund

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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Expenditures and Interfund Transfers Out By Department						
General Government						
County Commission						
Personnel	187,975	909,621	909,621	199,947	833,111	(76,509)
Contractuals	30,000	106,419	106,419	25,625	103,224	(3,195)
Debt Service	-	-	-	-	-	-
Commodities	14,168	18,381	18,381	1,449	15,226	(3,155)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commission	232,144	1,034,421	1,034,421	227,021	951,561	(82,859)
County Manager						
Personnel	338,852	1,774,798	1,757,198	365,687	1,681,392	(75,806)
Contractuals	271,013	409,660	446,367	275,132	420,248	(26,119)
Debt Service	-	-	-	-	-	-
Commodities	12,415	19,551	23,551	6,692	31,833	8,282
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Manager	622,279	2,204,009	2,227,116	647,511	2,133,473	(93,643)
County Counselor						
Personnel	300,015	1,445,488	1,445,488	298,510	1,291,104	(154,384)
Contractuals	254,108	334,320	334,320	170,400	809,371	475,051
Debt Service	-	-	-	-	-	-
Commodities	(1,539)	41,878	41,878	1,585	15,122	(26,756)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	552,584	1,821,686	1,821,686	470,495	2,115,597	293,911
County Clerk						
Personnel	274,080	1,413,023	1,413,023	319,305	1,367,084	(45,939)
Contractuals	2,516	16,750	16,750	3,414	160,111	143,361
Debt Service	-	-	-	-	-	-
Commodities	6,947	160,309	160,309	2,643	7,710	(152,599)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	283,544	1,590,082	1,590,082	325,362	1,534,905	(55,177)
Register of Deeds						
Personnel	251,925	1,306,655	1,306,655	289,916	1,245,952	(60,703)
Contractuals	754	17,674	17,674	3,766	5,945	(11,729)
Debt Service	-	-	-	-	-	-
Commodities	3,201	26,000	26,000	3,485	19,734	(6,266)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	255,880	1,350,329	1,350,329	297,167	1,271,632	(78,697)
Election Commissioner						
Personnel	148,831	1,622,140	1,622,140	475,516	1,621,901	(239)
Contractuals	124,762	1,757,429	1,753,300	395,535	1,711,469	(41,831)
Debt Service	-	-	-	-	-	-
Commodities	1,980	141,035	141,035	51,093	117,303	(23,732)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	2,888,557	2,884,428	2,888,557	-
Total Election Commissioner	275,572	3,520,604	6,405,032	3,806,572	6,339,230	(65,802)



General Fund

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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
General Government (Continued)						
Division of Human Resources						
Personnel	359,324	1,919,547	1,919,547	417,531	1,795,915	(123,632)
Contractuals	217,323	117,000	115,772	82,617	121,492	5,720
Debt Service	-	-	-	-	-	-
Commodities	5,392	43,320	44,549	9,596	31,909	(12,640)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Human Resources	582,039	2,079,867	2,079,867	509,743	1,949,316	(130,551)
Division of Finance						
Personnel	660,512	3,517,595	3,517,595	759,608	3,274,790	(242,805)
Contractuals	264,658	1,047,086	1,047,086	337,466	610,466	(436,620)
Debt Service	-	-	-	-	-	-
Commodities	18,093	109,607	109,607	556	60,680	(48,927)
Capital Improvements	5,934	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Finance	949,196	4,674,288	4,674,288	1,097,630	3,945,936	(728,352)
Budgeted Transfers						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	4,000,000	4,000,000	-	4,202,331	202,331
Total Budgeted Transfers	-	4,000,000	4,000,000	-	4,202,331	202,331
Contingency Reserves						
Personnel	-	3,979,403	3,979,403	-	3,537,280	(442,123)
Contractuals	-	28,295,660	25,122,500	-	5,919,833	(19,202,667)
Debt Service	-	-	-	-	-	-
Commodities	-	750,000	331,130	-	-	(331,130)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	750,000	750,000	-	-	(750,000)
Transfers Out	-	-	-	-	-	-
Total Contingency Reserves	-	33,775,063	30,183,033	-	9,457,113	(20,725,920)
County Appraiser						
Personnel	1,057,952	5,594,923	5,594,923	1,208,688	5,353,762	(241,161)
Contractuals	81,077	222,822	222,822	72,936	211,514	(11,308)
Debt Service	-	-	-	-	-	-
Commodities	42,690	84,797	84,797	11,852	82,647	(2,150)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Appraiser	1,181,719	5,902,542	5,902,542	1,293,475	5,647,923	(254,619)
County Treasurer						
Personnel	294,098	1,435,862	1,435,862	338,329	1,446,069	10,206
Contractuals	11,786	68,350	68,350	24,000	48,895	(19,455)
Debt Service	-	-	-	-	-	-
Commodities	8,464	87,026	87,026	18,444	82,687	(4,339)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Treasurer	314,347	1,591,238	1,591,238	380,772	1,577,651	(13,587)



General Fund

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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
General Government (Continued)						
Metropolitan Area Planning Dept.						
Personnel	-	-	-	-	-	-
Contractuals	191,396	823,335	823,335	205,834	823,335	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	191,396	823,335	823,335	205,834	823,335	-
Facilities Department						
Personnel	475,219	3,378,727	3,378,727	666,550	2,859,778	(518,949)
Contractuals	1,973,343	4,772,370	4,772,370	1,934,635	4,648,515	(123,855)
Debt Service	-	-	-	-	-	-
Commodities	304,875	591,132	591,132	354,465	714,323	123,191
Capital Improvements	-	1,642,586	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	640,672	-	1,642,586	143,705	1,642,586	-
Total Facilities Department	3,394,109	10,384,815	10,384,815	3,099,355	9,865,201	(519,614)
Central Services						
Personnel	307,347	1,590,208	1,590,208	347,484	1,490,209	(100,000)
Contractuals	56,591	110,616	113,116	24,958	65,607	(47,509)
Debt Service	-	-	-	-	-	-
Commodities	685,552	1,386,866	1,384,366	795,062	1,348,541	(35,825)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Central Services	1,049,490	3,087,690	3,087,690	1,167,504	2,904,356	(183,334)
Division of Information & Technology						
Personnel	1,827,547	8,573,999	8,573,999	1,927,063	8,319,954	(254,045)
Contractuals	4,388,373	5,241,030	7,139,683	3,412,181	6,806,874	(332,809)
Debt Service	-	-	-	-	-	-
Commodities	27,620	1,998,027	489,877	32,768	487,275	(2,602)
Capital Improvements	-	1,822,127	-	-	-	-
Capital Outlay	77,100	651,048	679,414	28,366	651,048	(28,366)
Transfers Out	-	117,398	1,939,525	117,398	1,939,525	-
Total Division of Info. & Tech.	6,320,640	18,403,629	18,822,499	5,517,777	18,204,676	(617,823)
Public Safety						
Office of the Medical Director						
Personnel	115,465	536,257	536,257	121,515	500,787	(35,470)
Contractuals	14,328	33,477	33,477	9,691	27,330	(6,147)
Debt Service	-	-	-	-	-	-
Commodities	7,160	10,000	10,000	1,526	9,912	(88)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Office of the Medical Director	136,952	579,734	579,734	132,732	538,030	(41,704)
Emergency Communications						
Personnel	1,428,670	8,502,843	8,502,843	1,771,800	8,121,391	(381,452)
Contractuals	(1,888)	45,006	53,426	26,614	53,416	(10)
Debt Service	-	-	-	-	-	-
Commodities	5,725	90,947	82,527	20,103	74,335	(8,192)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Emergency Communications	1,432,507	8,638,796	8,638,796	1,818,517	8,249,142	(389,653)



General Fund

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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Safety (Continued)						
Emergency Management						
Personnel	69,058	347,633	347,633	55,012	236,809	(110,824)
Contractuals	41,656	134,868	134,868	16,249	118,216	(16,652)
Debt Service	-	-	-	-	-	-
Commodities	9,938	45,000	45,000	8,256	40,579	(4,421)
Capital Improvements	-	656,833	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	328,417	-	656,833	-	656,833	-
Total Emergency Management	449,069	1,184,334	1,184,334	79,517	1,052,437	(131,897)
Emergency Medical Services						
Personnel	3,618,955	18,549,475	18,549,475	4,000,698	17,527,111	(1,022,364)
Contractuals	1,226,745	2,422,532	2,450,532	1,277,307	2,826,566	376,034
Debt Service	-	-	-	-	-	-
Commodities	375,402	1,605,364	1,605,364	430,226	1,538,448	(66,916)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(236,725)	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Emergency Medical Services	4,984,376	22,577,371	22,605,371	5,708,231	21,892,126	(713,245)
Reg. Forensic Science Center						
Personnel	882,128	4,466,582	4,466,582	1,025,595	4,625,804	159,223
Contractuals	297,610	474,027	474,027	271,531	517,578	43,551
Debt Service	-	-	-	-	-	-
Commodities	93,552	433,988	433,988	107,880	380,845	(53,143)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	(400)	-	-
Transfers Out	-	-	-	-	-	-
Total Regional Forensic Science Center	1,273,290	5,374,597	5,374,597	1,404,606	5,524,227	149,631
Department of Corrections						
Personnel	2,017,126	13,369,705	12,961,367	2,495,857	11,726,907	(1,234,460)
Contractuals	785,096	2,079,892	2,806,094	1,632,879	2,425,295	(380,799)
Debt Service	-	-	-	-	-	-
Commodities	200,174	861,413	543,549	121,755	536,034	(7,515)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	247,776	992,000	992,000	-	992,000	-
Total Department of Corrections	3,250,172	17,303,010	17,303,010	4,250,491	15,680,237	(1,622,774)
Sheriff's Office						
Personnel	11,602,609	56,636,662	56,636,662	12,686,427	56,022,141	(614,520)
Contractuals	8,022,945	17,259,703	17,238,203	7,179,441	16,797,459	(440,744)
Debt Service	-	-	-	-	-	-
Commodities	278,687	868,370	889,870	201,943	1,004,702	114,832
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	3,033	21,000	21,000	4,471	21,000	-
Total Sheriff's Office	19,907,274	74,785,735	74,785,735	20,072,283	73,845,302	(940,433)
District Attorney						
Personnel	2,797,880	14,625,583	14,542,583	2,964,393	12,767,266	(1,775,317)
Contractuals	400,083	645,734	728,734	480,035	716,874	(11,860)
Debt Service	-	-	-	-	-	-
Commodities	28,759	125,950	125,950	(1,062)	106,417	(19,533)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Attorney	3,226,722	15,397,267	15,397,267	3,443,365	13,590,557	(1,806,710)



General Fund

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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Safety (Continued)						
District Court						
Personnel	19,197	148,707	148,707	19,519	85,200	(63,506)
Contractuals	1,283,393	3,818,283	3,829,683	1,380,423	4,255,744	426,061
Debt Service	-	-	-	-	-	-
Commodities	118,792	406,972	395,572	127,428	291,022	(104,550)
Capital Improvements	8,847	10,000	10,000	-	10,000	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Court	1,430,229	4,383,962	4,383,962	1,527,370	4,641,967	258,005
Crime Prevention Fund						
Personnel	-	-	-	-	-	-
Contractuals	263,804	582,383	582,383	104,137	582,383	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Crime Prevention Fund	263,804	582,383	582,383	104,137	582,383	-
MABCD						
Personnel	754,426	-	-	-	-	-
Contractuals	1,044,076	-	-	(3,676)	-	-
Debt Service	-	-	-	-	-	-
Commodities	120,632	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	(27,050)	-	-
Transfers Out	-	-	-	-	-	-
Total MABCD	1,919,134	-	-	(30,726)	-	-
Courthouse Police						
Personnel	255,091	1,809,714	1,809,714	340,074	1,475,554	(334,161)
Contractuals	16,082	41,000	43,640	10,655	41,988	(1,652)
Debt Service	-	-	-	-	-	-
Commodities	3,258	20,192	20,192	3,106	13,878	(6,314)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	2,509	-	-	-	2,584	2,584
Transfers Out	178,210	-	2,360	-	-	(2,360)
Total Courthouse Police	455,150	1,870,906	1,875,906	353,835	1,534,003	(341,903)
Public Works						
Budget Transfers - Local Sales Tax						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	5,008,420	19,784,394	19,784,394	4,879,924	20,064,880	280,486
Total Budget Transfers	5,008,420	19,784,394	19,784,394	4,879,924	20,064,880	280,486
Noxious Weeds						
Personnel	86,807	427,478	427,478	81,675	349,151	(78,328)
Contractuals	20,946	73,593	73,593	17,786	77,165	3,572
Debt Service	-	-	-	-	-	-
Commodities	26,770	99,629	99,629	14,152	93,365	(6,264)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Noxious Weeds	134,522	600,700	600,700	113,614	519,681	(81,019)



General Fund

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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD			2024 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Works (Continued)						
Storm Drainage						
Personnel	111,982	636,821	636,821	149,681	630,192	(6,629)
Contractuals	1,358,954	1,695,266	1,695,453	1,486,722	1,678,286	(17,167)
Debt Service	-	-	-	-	-	-
Commodities	994	2,700	2,700	1,532	2,497	(203)
Capital Improvements	-	760,187	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	1,360,187	-	760,000	-	760,000	-
Total Storm Drainage	2,832,116	3,094,974	3,094,974	1,637,935	3,070,975	(23,999)
Environmental Resources						
Personnel	19,343	93,584	93,584	20,326	87,266	(6,318)
Contractuals	43,495	51,331	51,331	39,423	46,691	(4,640)
Debt Service	-	-	-	-	-	-
Commodities	325	2,331	2,331	223	1,729	(602)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Environmental Resources	63,163	147,246	147,246	59,972	135,685	(11,561)
Public Services						
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	102,500	218,000	218,000	109,000	218,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	102,500	218,000	218,000	109,000	218,000	-
COMCARE						
Personnel	839,950	4,267,080	4,267,080	813,253	3,471,842	(795,238)
Contractuals	504,266	990,139	990,139	350,045	994,239	4,100
Debt Service	-	-	-	-	-	-
Commodities	67,573	212,450	212,450	80,761	185,677	(26,773)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total COMCARE	1,411,789	5,469,669	5,469,669	1,244,060	4,651,759	(817,910)
Department of Aging & Disabilities						
Personnel	20,515	124,162	124,162	26,648	107,928	(16,234)
Contractuals	770,468	2,357,189	2,357,189	837,169	2,308,949	(48,240)
Debt Service	-	-	-	-	-	-
Commodities	(2,985)	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(129,492)	-	-	-	-	-
Transfers Out	-	29,000	29,000	-	29,000	-
Total Department on Aging	658,506	2,510,351	2,510,351	863,817	2,445,877	(64,474)
Health Department						
Personnel	861,138	4,715,870	4,715,870	935,144	4,010,119	(705,751)
Contractuals	447,779	766,666	791,056	281,516	867,950	76,894
Debt Service	-	-	-	-	-	-
Commodities	124,131	769,404	722,065	214,173	725,427	3,362
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	22,949	-	-	(22,949)
Transfers Out	-	-	-	-	-	-
Total Health Department	1,433,048	6,251,939	6,251,939	1,430,833	5,603,496	(648,443)



General Fund

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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD		2024 YTD		Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Culture & Recreation						
Sedgewick County Parks Dept.						
Personnel	95,445	637,954	637,954	127,787	547,666	(90,288)
Contractuals	93,301	308,083	308,083	108,846	327,392	19,309
Debt Service	-	-	-	-	-	-
Commodities	86,773	207,592	207,592	101,158	184,982	(22,610)
Capital Improvements	-	437,434	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	691,267	-	437,434	-	437,434	-
Total Sedgewick County Parks Dept.	966,786	1,591,063	1,591,063	337,791	1,497,474	(93,588)
Sedgewick County Zoo						
Personnel	1,561,181	8,577,553	8,577,553	1,973,989	8,528,369	(49,184)
Contractuals	400,000	400,000	400,000	400,000	400,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgewick County Zoo	1,961,181	8,977,553	8,977,553	2,373,989	8,928,369	(49,184)
Exploration Place						
Personnel	45,020	199,259	199,259	46,647	203,246	3,987
Contractuals	1,013,954	2,020,881	2,020,881	1,010,441	2,016,894	(3,987)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Exploration Place	1,058,974	2,220,140	2,220,140	1,057,088	2,220,140	-
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	317,472	407,472	407,472	407,472	407,472	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	317,472	407,472	407,472	407,472	407,472	-
Community Development						
Extension Council						
Personnel	-	-	-	-	-	-
Contractuals	206,370	825,481	825,481	206,370	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Extension Council	206,370	825,481	825,481	206,370	825,481	-
Economic Development						
Personnel	18,435	94,877	94,877	20,907	89,238	(5,639)
Contractuals	220,117	1,809,335	1,809,335	200,028	544,066	(1,265,269)
Debt Service	-	-	-	-	-	-
Commodities	-	9,500	9,500	-	42	(9,458)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Economic Development	238,553	1,913,712	1,913,712	220,934	633,346	(1,280,366)



General Fund

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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD		2024 YTD		Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Community Development (Continued)						
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	425,117	46,795	279,420	141,697	279,420	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	425,117	46,795	279,420	141,697	279,420	-
Total Expenditures & Transfers Out	71,752,137	302,981,183	302,981,183	72,995,074	271,556,703	(31,424,480)
Net Change in Fund Balance	44,931,323	(19,575,814)	(19,575,814)	49,771,618	5,518,040	(37,755,107)
Actual Fund Balance, Beginning of Year	97,242,961	99,427,609	99,427,609	99,427,609	99,427,609	-
Ending Fund Balance	\$ 142,174,284	\$ 79,851,796	\$ 79,851,796	\$ 149,199,227	\$ 104,945,649	\$ (37,755,107)



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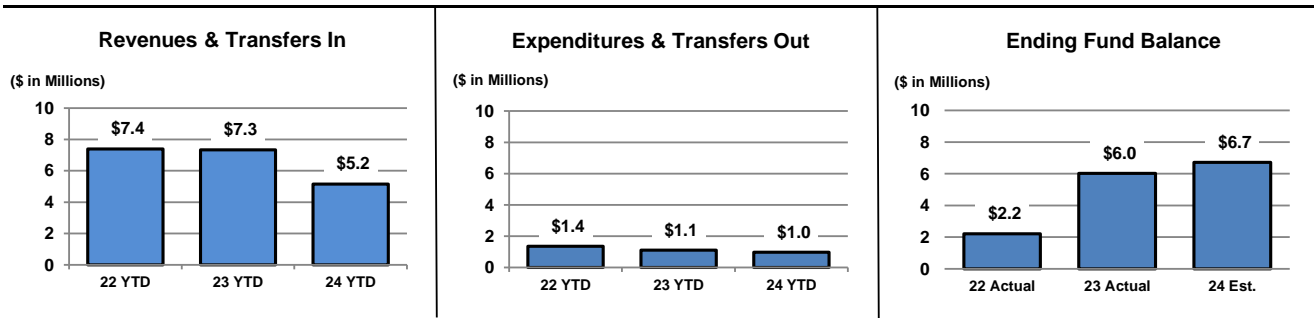


Budgetary Accounts

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 2024, 1.156 mills were levied, a decrease of 0.705 mills from the 2023 budget.



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

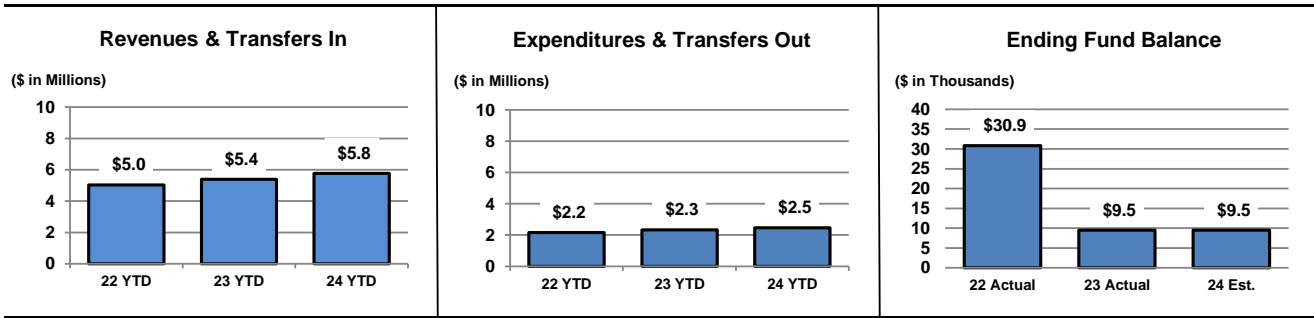
For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 6,441,687	\$ 7,160,284	\$ 7,180,969	\$ 4,304,101	\$ 7,161,894	\$ (19,075)
Back Prop. Taxes & Ref. Warrants	85,898	155,963	155,963	67,603	141,930	(14,034)
Special Assessment Prop. Taxes	219,878	245,559	245,559	217,573	340,991	95,431
Motor Vehicle Taxes	188,677	1,270,553	1,270,553	164,801	1,133,404	(137,149)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	11,559	11,559	-	7,515	(4,044)
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	399,392	2,474,764	2,474,764	399,392	2,418,509	(56,255)
Total Revenues & Transfers In	7,335,531	11,318,682	11,339,367	5,153,470	11,204,241	(135,126)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	20,000	36,700	6,655	20,000	(16,700)
Debt Service	1,108,143	11,652,167	11,635,467	972,633	10,485,266	(1,150,201)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,108,143	11,672,167	11,672,167	979,288	10,505,266	(1,166,901)
Net Change in Fund Balance	6,227,388	(353,486)	(332,801)	4,174,182	698,975	(1,302,027)
Actual Beginning Fund Balance	2,221,193	6,028,500	6,028,500	6,028,500	6,028,500	-
Ending Fund Balance	\$ 8,448,581	\$ 5,675,014	\$ 5,695,699	\$ 10,202,682	\$ 6,727,475	\$ (1,302,027)



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 35.6 percent is primarily used to pay the debt service for the campus facilities and for the National Center for Aviation Training. Approximately 48.9 percent makes up student support and serves as the universities primary source of support for scholarships and assistantships for city and county residents. Approximately 4.6 percent is budgeted for Economic and Community Development. 0.6 percent of total expenditures provide funding for operation and oversight of mill levy fund. Finally, 10.3 percent is required for contingency reserve.



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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

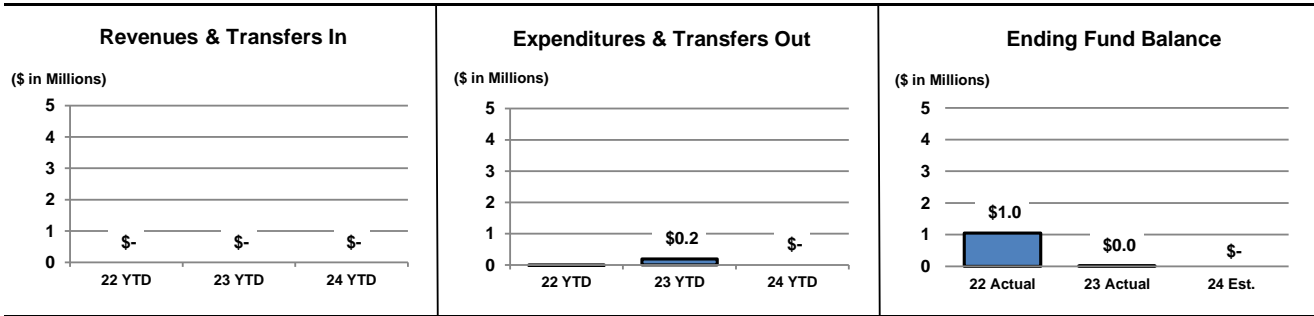
	2023 YTD		2024 YTD		Fiscal Year Estimates As of Apr. 2024		Variance with Revised Budget Positive/Negative	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts				
		Adopted	Revised					
Revenues & Transfers In								
Current Property Taxes	\$ 5,191,882	\$ 9,302,639	\$ 9,317,886	\$ 5,579,666	\$ 9,302,509	\$ (15,377)		
Back Prop. Taxes & Ref. Warrants	62,040	125,712	125,712	51,290	114,398	(11,314)		
Special Assessment Prop. Taxes	-	-	-	-	-	-		
Motor Vehicle Taxes	135,730	1,032,750	1,032,750	129,212	922,205	(110,544)		
Local Retail Sales & Use Tax	-	-	-	-	-	-		
All Other Taxes	-	-	-	-	-	-		
Licenses & Permits	-	-	-	-	-	-		
Intergovernmental	-	-	-	-	-	-		
Charges for Services	-	-	-	-	-	-		
Fines & Forfeitures	-	-	-	-	-	-		
Miscellaneous	-	348,587	348,587	-	-	(348,587)		
Reimbursements	-	-	-	-	-	-		
Use of Money & Property	-	-	-	-	-	-		
Transfers In & Other Proceeds	-	-	-	-	-	-		
Total Revenues & Transfers In	5,389,652	10,809,688	10,824,935	5,760,168	10,339,112	(485,823)		
Expenditures & Transfers Out								
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Contractuals	2,334,359	10,957,193	10,957,193	2,457,500	10,339,112	(618,081)		
Debt Service	-	-	-	-	-	-		
Commodities	-	-	-	-	-	-		
Capital Improvements	-	-	-	-	-	-		
Capital Outlay	-	-	-	-	-	-		
Transfers Out	-	-	-	-	-	-		
Total Expenditures & Transfers Out	2,334,359	10,957,193	10,957,193	2,457,500	10,339,112	(618,081)		
Net Change in Fund Balance	3,055,293	(147,505)	(132,258)	3,302,668	-	(1,103,904)		
Actual Beginning Fund Balance	30,859	9,500	9,500	9,500	9,500	-		
Ending Fund Balance	\$ 3,086,152	\$ (138,005)	\$ (122,758)	\$ 3,312,168	\$ 9,500	\$ (1,103,904)		



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. In 2022, COMCARE received a Certified Community Behavioral Health Clinic expansion Grant from SAMHSA.

The COMCARE Tax Fund was consolidated into the General Fund starting in 2022. This fund is budgeted for the transfer of the remaining fund balance to the Equipment and Technology Reserve Fund in 2024.



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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD		2024 YTD		Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
	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	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	-	-	-	-	-	-
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	193,156	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	19,207	19,207	-	19,207	-
Total Expenditures & Transfers Out	193,156	19,207	19,207	-	19,207	-
Net Change in Fund Balance	(193,156)	(19,207)	(19,207)	-	(19,207)	-
Actual Beginning Fund Balance	1,048,670	19,207	19,207	19,207	19,207	-
Ending Fund Balance	\$ 855,514	\$ -	\$ -	\$ 19,207	\$ -	\$ -

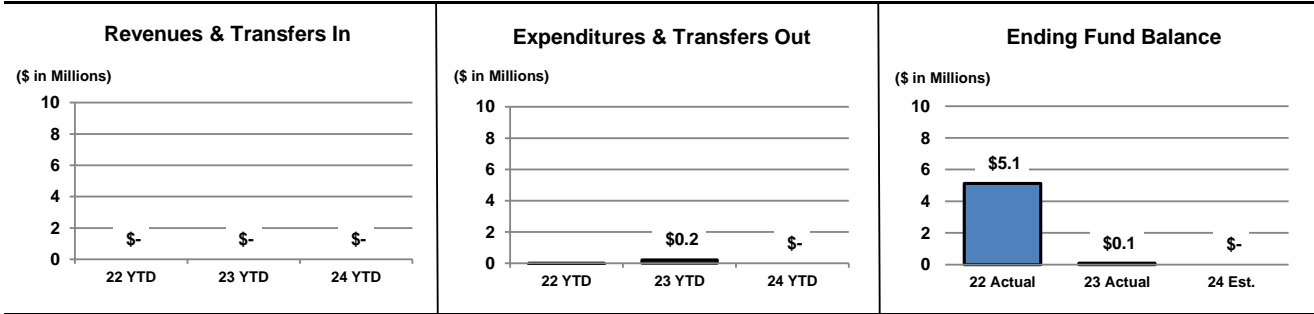


Emergency Medical Services

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. This fund is budgeted for the transfer of the remaining fund balance to the Equipment and Technology Reserve Fund in 2024.



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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

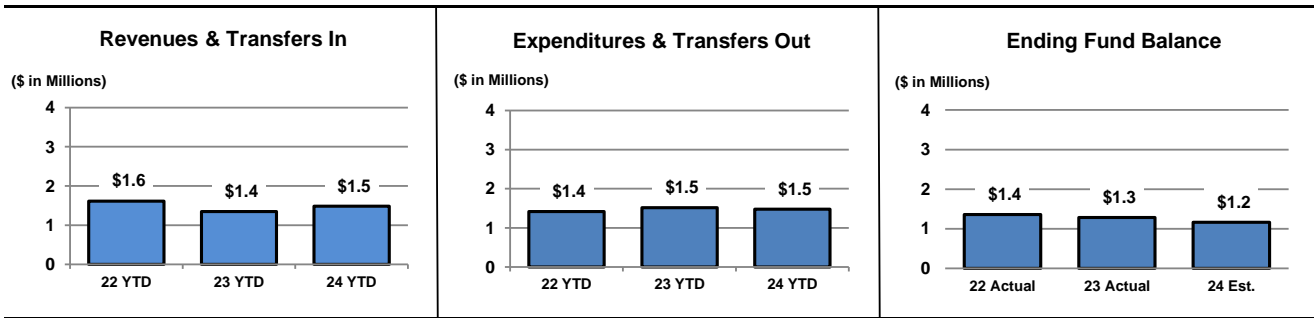
	2023 YTD		2024 YTD		Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	-	-	-	-	-	-
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	217,184	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	88,419	88,419	-	88,419	-
Total Expenditures & Transfers Out	217,184	88,419	88,419	-	88,419	-
Net Change in Fund Balance	(217,184)	(88,419)	(88,419)	-	(88,419)	-
Actual Beginning Fund Balance	5,132,547	88,419	88,419	88,419	88,419	-
Ending Fund Balance	\$ 4,915,363	\$ -	\$ -	\$ 88,419	\$ -	\$ -



Aging

The Department of Aging and Disabilities was created in 1980 to serve older citizens of the County and advocate independence and quality of life. Aging has two funds; the fund described below is used to account for the property tax supported portion of operations, while the other fund, Aging Grants, accounts for grants and most user fees.

Aging's property-tax-supported fund comprises 1.3 percent of the 2024 mill levy for the County, with \$3.1 million in revenue budgeted from a property tax rate of 0.385 mills for the year, a 0.014 mills decrease from 2023, while the other fund, Aging Grants, accounts for grants and most user fees.



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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

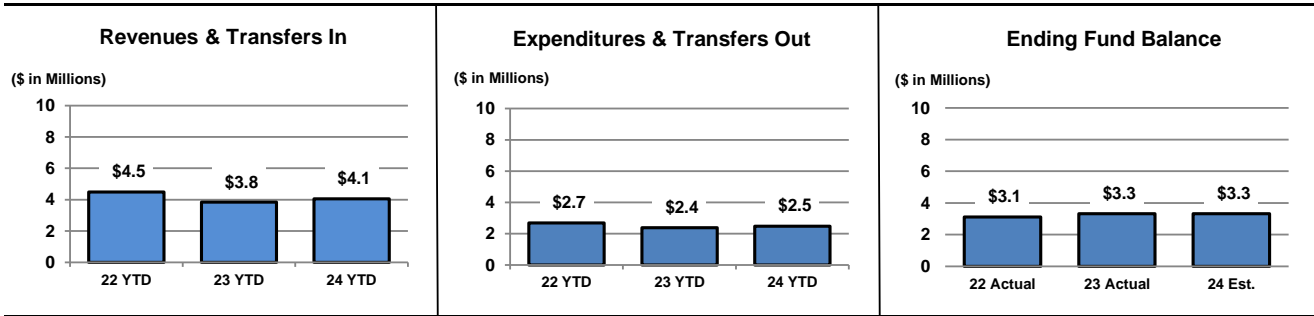
	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 1,284,354	\$ 2,386,690	\$ 2,391,589	\$ 1,430,324	\$ 2,387,788	\$ (3,801)
Back Prop. Taxes & Ref. Warrants	19,384	31,093	31,093	15,414	28,294	(2,798)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	42,436	255,647	255,647	34,817	228,306	(27,341)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	5,147	(17,685)	-	3,605	17,178	17,178
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	(3,723)	231	826	1,840	1,609
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,351,321	2,652,022	2,678,560	1,484,986	2,663,406	(15,154)
Expenditures & Transfers Out						
Personnel	\$ 175,047	\$ 884,408	\$ 884,408	\$ 171,158	\$ 755,742	\$ (128,666)
Contractuals	1,340,673	1,842,493	1,842,493	1,303,179	1,647,464	(195,029)
Debt Service	-	-	-	-	-	-
Commodities	977	42,200	42,200	539	26,639	(15,561)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	357,589	357,589	-	355,413	(2,176)
Total Expenditures & Transfers Out	1,516,697	3,126,690	3,126,690	1,474,876	2,785,257	(341,432)
Net Change in Fund Balance	(165,376)	(474,668)	(448,130)	10,110	(121,852)	(356,587)
Actual Beginning Fund Balance	1,362,757	1,285,501	1,285,501	1,285,501	1,285,501	-
Ending Fund Balance	\$ 1,197,381	\$ 810,833	\$ 837,371	\$ 1,295,611	\$ 1,163,649	\$ (356,587)



Highway

The Highway Department is financed through the Highway Fund to construct and maintain the County's roads, bridges and intersections. For 2024, the Fund is supported by a property tax levy of 0.742 mills, which represents a 0.32 mill increase from last year's rate of 0.710.

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



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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

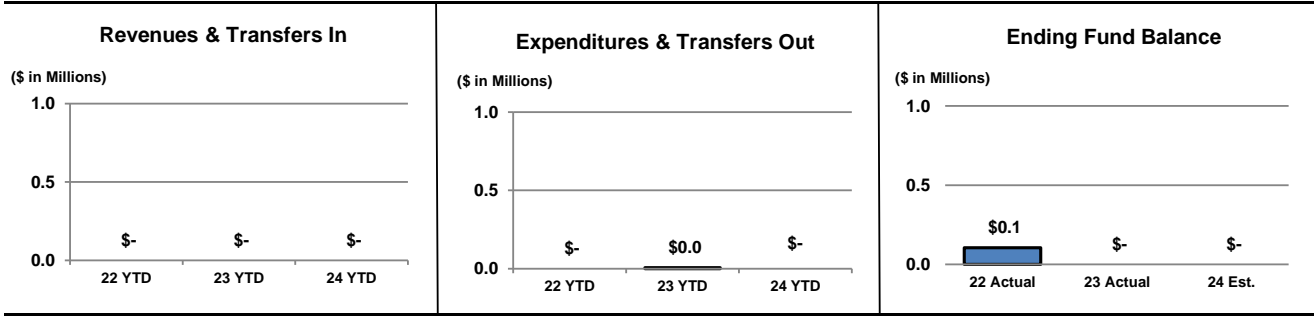
	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,458,036	\$ 4,599,180	\$ 4,609,243	\$ 2,755,902	\$ 4,601,969	\$ (7,274)
Back Prop. Taxes & Ref. Warrants	39,127	59,504	59,504	31,036	54,148	(5,355)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	88,457	489,323	489,323	68,371	436,998	(52,324)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	3,750	16,072	16,072	4,200	19,945	3,873
Intergovernmental	1,241,508	4,965,289	4,965,289	1,190,051	4,922,644	(42,645)
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	3,713	15,801	15,801	11,315	19,716	3,914
Reimbursements	954	29,701	29,701	1,268	31,280	1,579
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	3,835,545	10,174,869	10,184,932	4,062,144	10,086,700	(98,232)
Expenditures & Transfers Out						
Personnel	\$ 1,142,069	\$ 7,618,824	\$ 7,618,824	\$ 1,297,803	\$ 5,811,975	\$ (1,806,849)
Contractuals	1,152,760	3,943,773	3,943,773	1,123,684	3,990,221	46,448
Debt Service	-	-	-	-	-	-
Commodities	95,896	372,095	372,095	63,284	296,204	(75,891)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,390,725	11,934,692	11,934,692	2,484,771	10,098,400	(1,836,291)
Net Change in Fund Balance	1,444,819	(1,759,822)	(1,749,759)	1,577,373	(11,700)	(1,934,523)
Actual Beginning Fund Balance	3,119,527	3,328,794	3,328,794	3,328,794	3,328,794	-
Ending Fund Balance	\$ 4,564,346	\$ 1,568,972	\$ 1,579,035	\$ 4,906,167	\$ 3,317,094	\$ (1,934,523)



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 March 31, 2024, with comparative actuals ending March 31, 2023

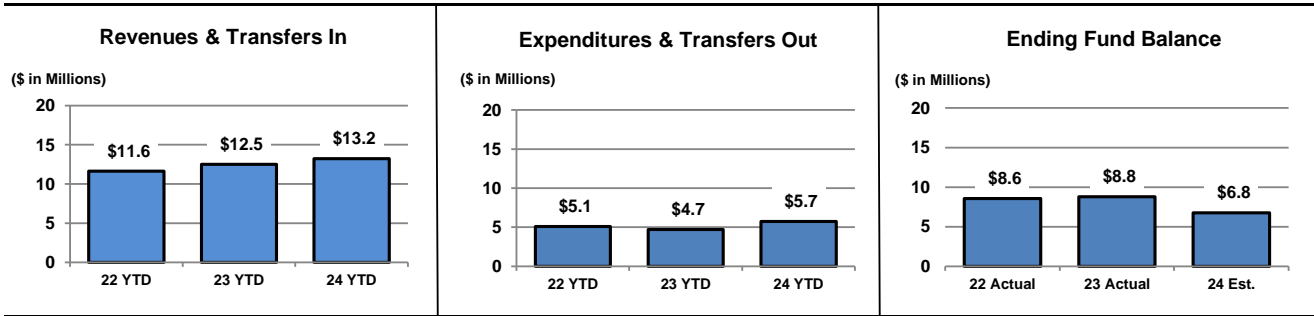
	2023 YTD		2024 YTD		Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	-	-	-	-	-	-
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	5,882	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	5,882	-	-	-	-	-
Net Change in Fund Balance	(5,882)	-	-	-	-	-
Actual Beginning Fund Balance	105,538					
Ending Fund Balance	\$ 99,656	\$ -	\$ -	\$ -	\$ -	\$ -



Fire District 1

Created in 1955, Sedgwick County Fire District 1 is composed of nine fire stations serving much of unincorporated Sedgwick County, along with 10 of the 20 cities within Sedgwick County. The District encompasses 618 square miles. The property tax rate for those in Fire District 1 in 2024 is 17.883 mills which is a decrease of 0.029 mills from 2023.

The Fire District's vehicle replacement plan was included in the 2024 budget.



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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

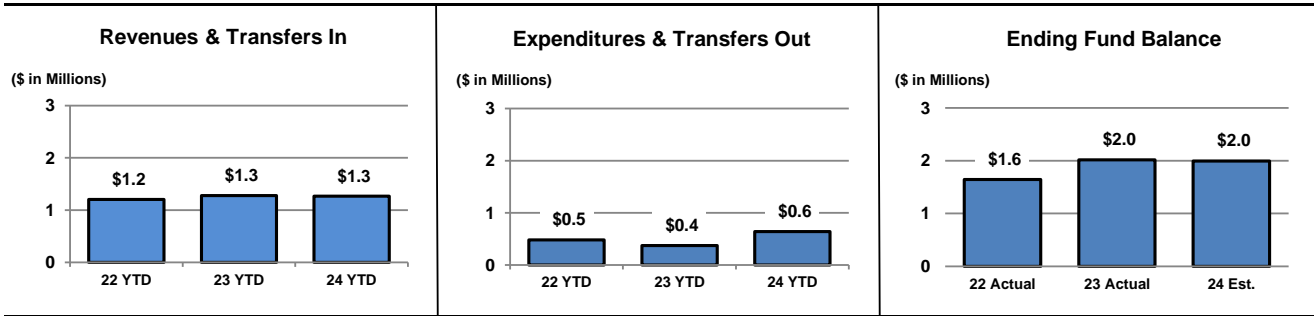
	2023 YTD		2024 YTD		Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 12,093,700	\$ 20,669,132	\$ 20,669,132	\$ 12,661,507	\$ 20,669,132	\$ -
Back Prop. Taxes & Ref. Warrants	87,566	165,448	165,448	(51,836)	263,676	98,229
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	253,199	2,048,204	2,048,204	251,098	2,046,843	(1,361)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	925	10,276	10,276	1,975	10,353	77
Intergovernmental	-	-	-	-	-	-
Charges for Services	56,300	757,112	757,112	59,854	1,014,761	257,648
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,203	50,464	50,464	320,900	401,240	350,776
Reimbursements	1,031	7,889	7,889	-	1,271	(6,619)
Use of Money & Property	-	265,641	265,641	-	739,648	474,006
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	12,493,924	23,974,167	23,974,167	13,243,498	25,146,923	1,172,756
Expenditures & Transfers Out						
Personnel	\$ 3,763,194	\$ 18,747,875	\$ 18,747,875	\$ 4,263,410	\$ 19,074,831	\$ 326,956
Contractuals	511,133	5,943,550	5,943,550	783,543	2,016,991	(3,926,559)
Debt Service	-	1,690,884	1,690,884	43,351	1,690,884	-
Commodities	381,461	982,915	981,936	431,395	870,560	(111,376)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	62,668	370,000	370,000	203,259	370,000	-
Transfers Out	-	-	979	-	3,123,657	3,122,678
Total Expenditures & Transfers Out	4,718,456	27,735,225	27,735,225	5,724,958	27,146,924	(588,301)
Net Change in Fund Balance	7,775,469	(3,761,058)	(3,761,058)	7,518,541	(2,000,000)	584,455
Actual Beginning Fund Balance	8,571,564	8,770,201	8,770,201	8,770,201	8,770,201	-
Ending Fund Balance	\$ 16,347,033	\$ 5,009,143	\$ 5,009,143	\$ 16,288,742	\$ 6,770,201	\$ 584,455



Solid Waste

The Solid Waste Fund supports Household Hazardous Waste and Environmental Resources through a fee assessed on all owners of developed property in the County. This fee was established pursuant to K.S.A. 65-3410 and was adopted by the Board of County Commissioners in 2000 after the Legislature assigned counties responsibility for all solid waste planning within their jurisdictions.

In 2018, the storm debris contingency was reinstated in the amount of \$250,000 after being eliminated in 2016. Fees increased in 2020 with the base residential rate increasing from \$5.88 to \$7.80 and held flat in 2021. In 2022, the base residential rate increased from \$7.80 to \$7.90. In 2024, the base residential rate was flat at \$8.38 compared to 2023.



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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

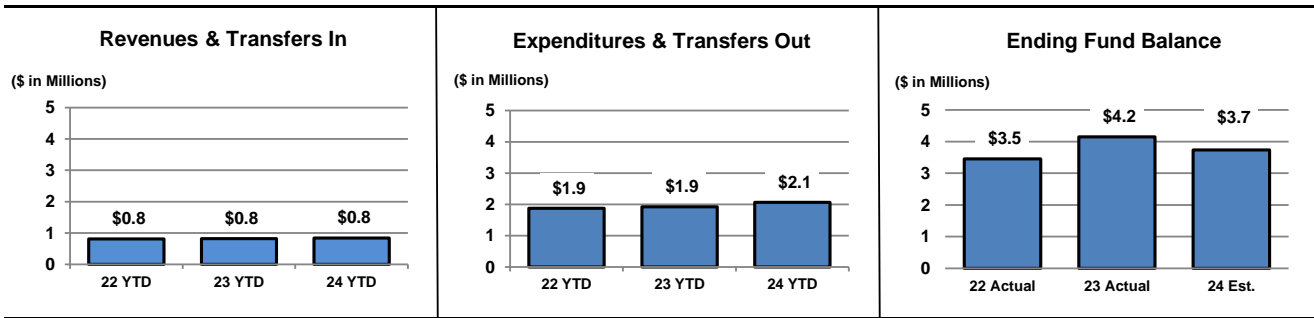
	2023 YTD		2024 YTD		Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	261	20,593	20,593	430	31,361	10,768
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,280,605	2,150,111	2,150,111	1,266,881	2,248,938	98,827
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	73	73	-	-	(73)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,280,866	2,170,777	2,170,777	1,267,311	2,280,299	109,521
Expenditures & Transfers Out						
Personnel	\$ 192,612	\$ 1,025,833	\$ 1,025,833	\$ 227,206	\$ 1,000,905	\$ (24,928)
Contractuals	155,265	1,533,641	1,533,641	373,281	1,242,249	(291,392)
Debt Service	-	-	-	-	-	-
Commodities	25,157	79,165	79,165	42,006	60,840	(18,325)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	373,034	2,638,639	2,638,639	642,493	2,303,994	(334,645)
Net Change in Fund Balance	907,832	(467,862)	(467,862)	624,817	(23,695)	(225,124)
Actual Beginning Fund Balance	1,646,165	2,017,934	2,017,934	2,017,934	2,017,934	-
Ending Fund Balance	\$ 2,553,997	\$ 1,550,072	\$ 1,550,072	\$ 2,642,751	\$ 1,994,239	\$ (225,124)



Emergency Communications - 911

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

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



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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

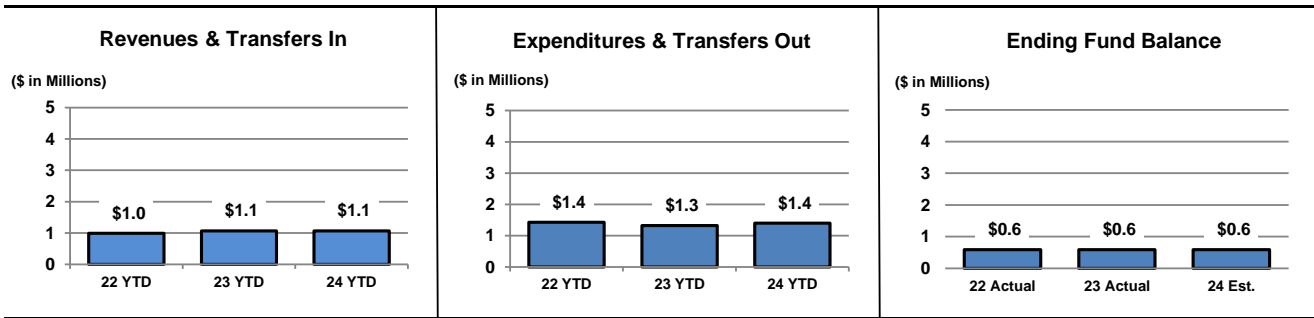
	2023 YTD		2024 YTD		Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	819,846	3,719,917	3,719,917	844,243	3,645,875	(74,041)
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	197	197	-	-	(197)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	87	87	-	-	(87)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	68,264	68,264	-	189,622	121,357
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	819,846	3,788,465	3,788,465	844,243	3,835,497	47,032
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,916,250	3,550,709	3,550,709	2,025,552	3,496,256	(54,453)
Debt Service	-	-	-	-	-	-
Commodities	5,919	55,968	55,968	38,082	101,806	45,838
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	651,027	651,027	-	651,027	-
Total Expenditures & Transfers Out	1,922,169	4,257,704	4,257,704	2,063,634	4,249,088	(8,616)
Net Change in Fund Balance	(1,102,323)	(469,239)	(469,239)	(1,219,391)	(413,591)	38,417
Actual Beginning Fund Balance	3,458,571	4,152,224	4,152,224	4,152,224	4,152,224	-
Ending Fund Balance	\$ 2,356,248	\$ 3,682,985	\$ 3,682,985	\$ 2,932,833	\$ 3,738,633	\$ 38,417



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. For 2023, a transfer of \$374,395 from the General Fund to the Auto License Fund was necessary to balance the fund due to reduced revenues. The fund is supported by an annual inter-fund transfer from the General Fund.



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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

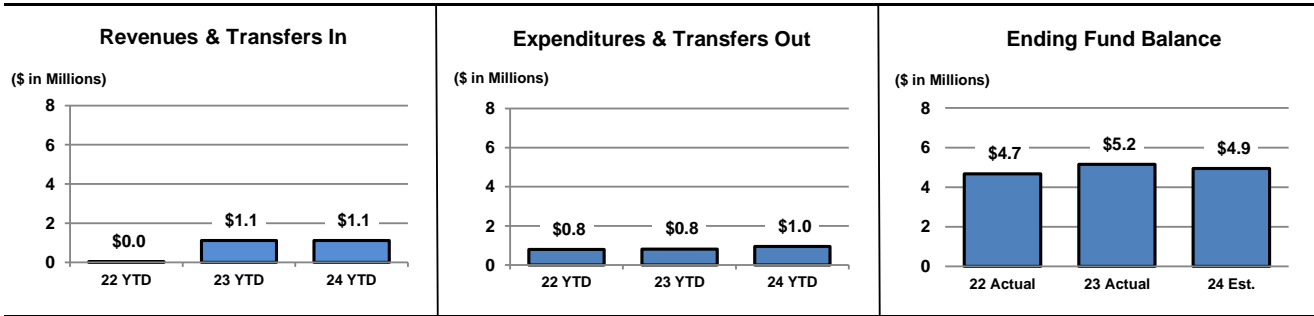
	2023 YTD		2024 YTD		Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	26,775	31,955	31,955	27,825	30,048	(1,908)
Charges for Services	1,023,481	4,822,141	4,822,141	1,025,613	4,873,170	51,028
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	120	12,051	12,051	(8,092)	45,815	33,764
Reimbursements	-	-	-	-	-	-
Use of Money & Property	16,218	17,149	17,149	24,293	60,906	43,757
Transfers In & Other Proceeds	-	362,060	362,060	-	683,415	321,355
Total Revenues & Transfers In	1,066,594	5,245,356	5,245,356	1,069,639	5,693,354	447,997
Expenditures & Transfers Out						
Personnel	\$ 861,489	\$ 4,835,354	\$ 4,835,354	\$ 1,004,204	\$ 4,408,230	\$ (427,125)
Contractuals	399,354	1,245,283	1,239,296	372,249	1,251,200	11,904
Debt Service	-	-	-	-	-	-
Commodities	15,329	41,000	46,987	22,161	33,924	(13,063)
Capital Improvements	50,813	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,326,985	6,121,637	6,121,637	1,398,615	5,693,354	(428,283)
Net Change in Fund Balance	(260,391)	(876,281)	(876,281)	(328,976)	-	19,714
Actual Beginning Fund Balance	587,026	587,026	587,026	587,026	587,026	-
Ending Fund Balance	\$ 326,635	\$ (289,255)	\$ (289,255)	\$ 258,050	\$ 587,026	\$ 19,714



SCDDO Grants

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

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



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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD		2024 YTD		Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
	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	1,022,239	3,100,612	3,357,449	1,043,055	2,703,602	(653,847)
Charges for Services	90,150	255,600	255,600	73,650	310,861	55,261
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	9,357	9,357
Reimbursements	-	22,500	22,500	-	18,112	(4,388)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,112,389	3,378,712	3,635,549	1,116,705	3,041,933	(593,616)
Expenditures & Transfers Out						
Personnel	\$ 316,633	\$ 1,881,730	\$ 1,881,730	\$ 427,607	\$ 1,876,800	\$ (4,930)
Contractuals	498,107	1,752,365	2,009,202	511,345	1,337,221	(671,981)
Debt Service	-	-	-	-	-	-
Commodities	1,481	32,700	32,700	11,077	42,349	9,649
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	816,221	3,666,795	3,923,632	950,028	3,256,370	(667,262)
Net Change in Fund Balance	296,168	(288,083)	(288,083)	166,676	(214,437)	(1,260,879)
Actual Beginning Fund Balance	4,671,062	5,158,698	5,158,698	5,158,698	5,158,698	-
Ending Fund Balance	\$ 4,967,230	\$ 4,870,615	\$ 4,870,615	\$ 5,325,374	\$ 4,944,261	\$ (1,260,879)

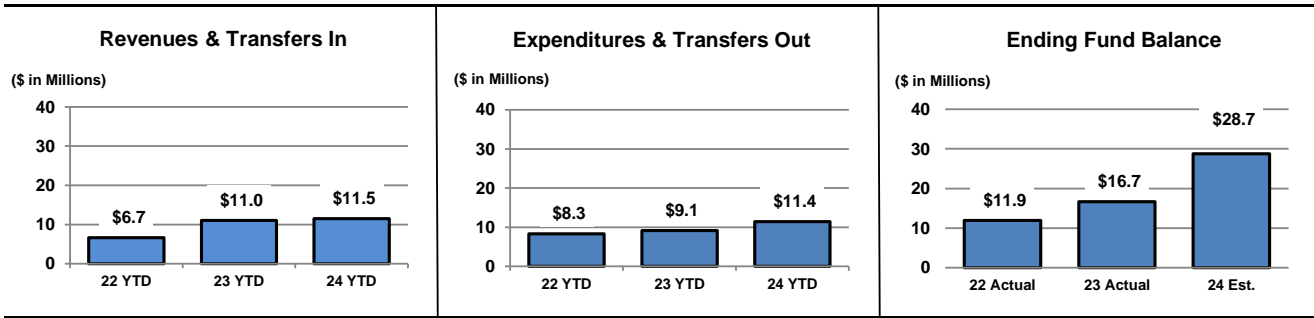


COMCARE Grants

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

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

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



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

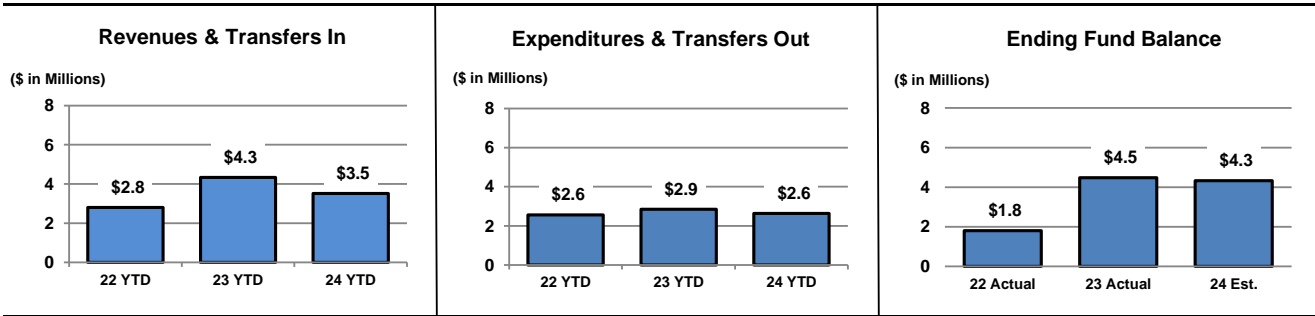
For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD		2024 YTD		Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
	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	4,096,133	14,211,568	15,916,497	3,840,346	14,713,257	(1,203,240)
Charges for Services	6,937,701	32,373,835	32,373,835	7,655,708	37,271,280	4,897,445
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	6,407	8,675	8,675	5,838	21,985	13,310
Reimbursements	7,629	13,800	13,800	8,153	20,001	6,201
Use of Money & Property	291	7,500	7,500	793	10,760	3,260
Transfers In & Other Proceeds	-	166,214	166,214	-	166,214	-
Total Revenues & Transfers In	11,048,161	46,781,592	48,486,521	11,510,838	52,203,496	3,716,975
Expenditures & Transfers Out						
Personnel	\$ 6,406,973	\$ 35,802,574	\$ 37,316,767	\$ 7,595,727	\$ 32,596,762	\$ (4,720,005)
Contractuals	2,640,930	12,137,029	12,304,785	3,744,275	7,213,688	(5,091,097)
Debt Service	-	-	-	-	-	-
Commodities	69,200	559,257	582,237	98,843	339,646	(242,591)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	9,117,103	48,498,860	50,203,789	11,438,845	40,150,095	(10,053,694)
Net Change in Fund Balance	1,931,058	(1,717,268)	(1,717,268)	71,993	12,053,401	(6,336,719)
Actual Beginning Fund Balance	11,916,225	16,678,410	16,678,410	16,678,410	16,678,410	-
Ending Fund Balance	\$ 13,847,283	\$ 14,961,142	\$ 14,961,142	\$ 16,750,403	\$ 28,731,811	\$ (6,336,719)



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)

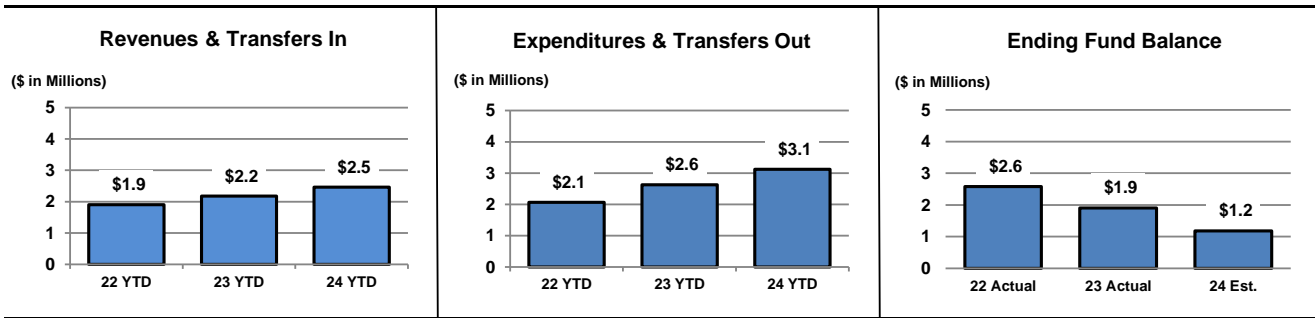
For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD		2024 YTD		Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
	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	4,198,149	11,123,612	11,794,211	3,407,860	9,305,670	(2,488,541)
Charges for Services	127,755	554,317	554,317	99,043	476,888	(77,429)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	4,030	12,660	12,660	3,419	28,886	16,226
Reimbursements	4,770	5,781	5,781	5,466	10,139	4,358
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	992,000	992,000	-	992,000	-
Total Revenues & Transfers In	4,334,704	12,688,371	13,358,970	3,515,788	10,813,584	(2,545,386)
Expenditures & Transfers Out						
Personnel	\$ 2,034,746	\$ 11,005,541	\$ 11,005,541	\$ 2,160,305	\$ 9,211,371	\$ (1,794,170)
Contractuals	770,708	1,919,490	2,589,850	418,112	1,524,591	(1,065,260)
Debt Service	-	-	-	-	-	-
Commodities	47,630	269,613	269,852	52,874	223,651	(46,201)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,853,084	13,194,644	13,865,243	2,631,290	10,959,612	(2,905,631)
Net Change in Fund Balance	1,481,620	(506,273)	(506,273)	884,498	(146,028)	(5,451,017)
Actual Beginning Fund Balance	1,794,505	4,476,574	4,476,574	4,476,574	4,476,574	-
Ending Fund Balance	\$ 3,276,125	\$ 3,970,301	\$ 3,970,301	\$ 5,361,072	\$ 4,330,546	\$ (5,451,017)



Aging Grants

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



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

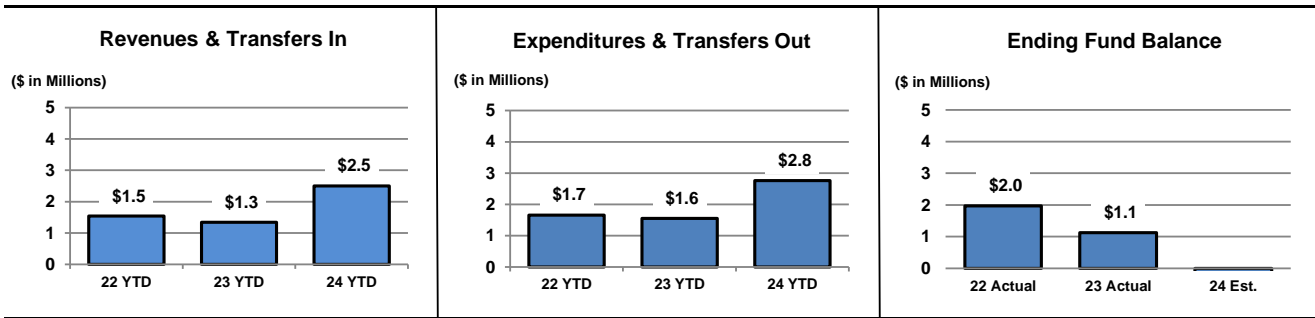
For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,953,562	9,520,492	9,698,744	2,321,554	7,804,833	(1,893,911)
Charges for Services	208,716	800,036	800,036	138,753	651,740	(148,296)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	13,286	739	739	840	13,320	12,581
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	386,589	431,152	-	321,924	(109,228)
Total Revenues & Transfers In	2,175,563	10,707,856	10,930,671	2,461,147	8,791,817	(2,138,853)
Expenditures & Transfers Out						
Personnel	\$ 569,011	\$ 3,603,527	\$ 3,428,527	\$ 568,131	\$ 2,514,353	\$ (914,174)
Contractuals	2,023,432	7,315,999	7,609,743	2,545,758	6,827,069	(782,674)
Debt Service	-	-	-	-	-	-
Commodities	34,702	220,229	224,300	6,634	179,945	(44,355)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	100,000	-	-	(100,000)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,627,145	11,139,755	11,362,570	3,120,524	9,521,368	(1,841,202)
Net Change in Fund Balance	(451,581)	(431,899)	(431,899)	(659,376)	(729,550)	(3,980,056)
Actual Beginning Fund Balance	2,580,031	1,909,930	1,909,930	1,909,930	1,909,930	-
Ending Fund Balance	\$ 2,128,450	\$ 1,478,031	\$ 1,478,031	\$ 1,250,554	\$ 1,180,380	\$ (3,980,056)



Health Grants

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



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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

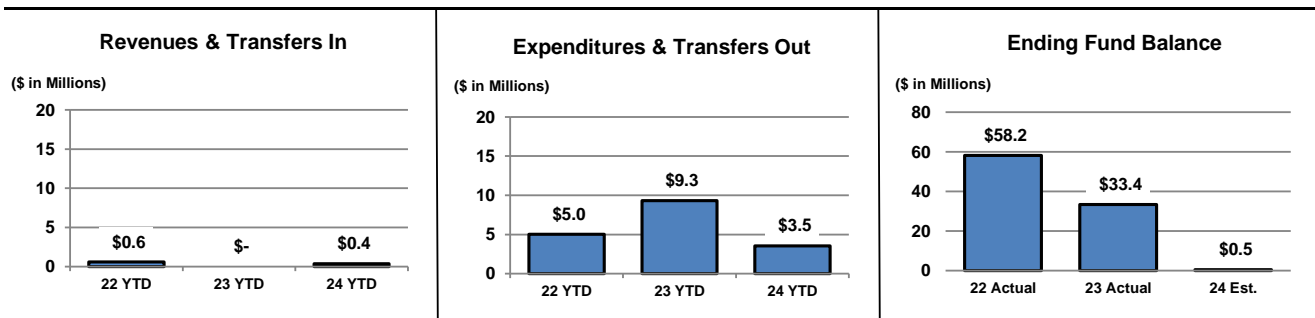
	2023 YTD		2024 YTD		Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,234,129	7,003,386	10,568,425	2,418,041	7,395,281	(3,173,144)
Charges for Services	113,702	443,766	443,766	78,739	341,658	(102,108)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	244	244	520	708	464
Reimbursements	159	13,000	13,000	-	270,527	257,527
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,347,989	7,460,396	11,025,435	2,497,300	8,008,174	(3,017,261)
Expenditures & Transfers Out						
Personnel	\$ 1,116,385	\$ 7,305,875	\$ 8,536,127	\$ 1,425,694	\$ 5,968,273	\$ (2,567,854)
Contractuals	338,773	1,316,034	1,924,679	189,290	2,040,147	115,467
Debt Service	-	-	-	-	-	-
Commodities	99,650	744,570	1,104,313	177,408	755,661	(348,652)
Capital Improvements	-	-	1,076,763	863,110	969,609	(107,154)
Capital Outlay	-	-	107,154	102,000	107,154	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,554,808	9,366,479	12,749,037	2,757,502	9,840,844	(2,908,193)
Net Change in Fund Balance	(206,819)	(1,906,083)	(1,723,602)	(260,201)	(1,832,670)	(5,925,454)
Actual Beginning Fund Balance	1,966,759	1,124,420	1,124,420	1,124,420	1,124,420	-
Ending Fund Balance	\$ 1,759,940	\$ (781,663)	\$ (599,182)	\$ 864,219	\$ (708,250)	\$ (5,925,454)



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)

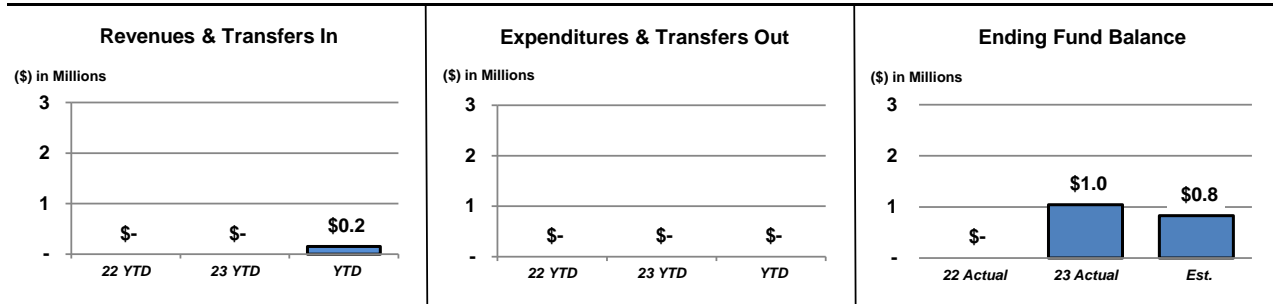
For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	350,000	350,000	350,000
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	-	-	-	350,000	350,000	350,000
Expenditures & Transfers Out						
Personnel	\$ 862,893	\$ 6,720,366	\$ 3,889,769	\$ 929,495	\$ 3,889,967	\$ -
Contractuals	1,106,085	-	9,034,905	1,966,397	8,383,070	(651,835)
Debt Service	-	-	-	-	-	-
Commodities	105,578	-	1,207,894	447,510	713,645	-
Capital Improvements	7,258,762	-	55,316,813	189,140	3,096,265	(52,220,548)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	17,256,236	-	17,256,236	-
Total Expenditures & Transfers Out	9,333,318	6,720,366	86,705,617	3,532,541	33,339,183	(53,366,433)
Net Change in Fund Balance	(9,333,318)	(6,720,366)	(86,705,617)	(3,182,541)	(32,989,183)	(53,016,433)
Actual Beginning Fund Balance	58,189,859	33,439,309	33,439,309	33,439,309	33,439,309	-
Ending Fund Balance	\$ 48,856,541	\$ 26,718,942	\$ (53,266,308)	\$ 30,256,767	\$ 450,125	\$ (53,016,433)



Municipalities Fight Addiction

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



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

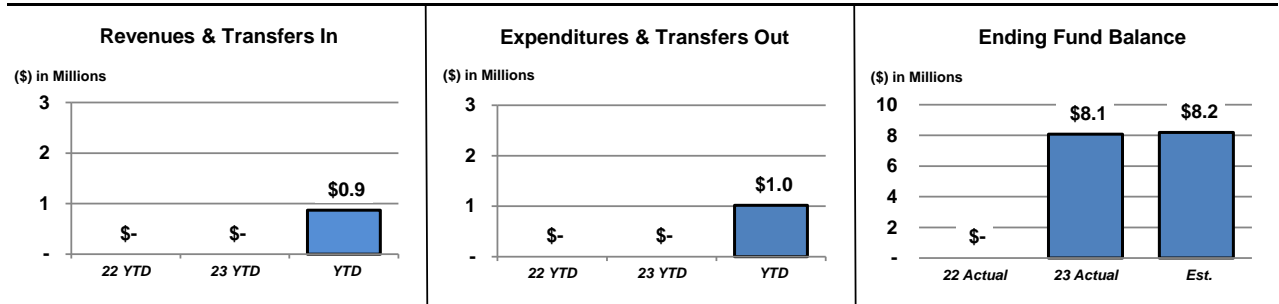
For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD		2024 YTD		Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted 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	-	-	-	-	-	-
Lisences & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	151,995	151,995	151,995
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	-	-	-	151,995	151,995	151,995
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	362,315	362,315	-	362,315	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	-	362,315	362,315	-	362,315	-
Net Change in Fund Balance	-	(362,315)	(362,315)	151,995	(210,320)	151,995
Actual Beginning Fund Balance	-	1,040,386	1,040,386	1,040,386	1,040,386	-
Ending Fund Balance	\$ -	\$ 678,071	\$ 678,071	\$ 1,192,381	\$ 830,066	\$ 151,995



Code Inspection & Enforcement

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



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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Lisences & Permits	-	8,820,122	8,820,122	861,367	8,201,615	(618,506)
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	108,373	108,373	6,423	108,373	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	904	904	-	904	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	-	8,929,399	8,929,399	867,790	8,310,892	(618,507)
Expenditures & Transfers Out						
Personnel	\$ -	\$ 4,272,059	\$ 4,272,059	\$ 816,173	\$ 3,565,891	\$ (706,167)
Contractuals	-	4,981,174	4,981,174	196,120	4,474,639	(506,535)
Debt Service	-	-	-	-	-	-
Commodities	-	89,481	89,481	4,305	79,967	(9,514)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	83,094	83,094	-	83,094	-
Total Expenditures & Transfers Out	-	9,425,808	9,425,808	1,016,598	8,203,592	(1,222,216)
Net Change in Fund Balance	-	(496,409)	(496,409)	(148,808)	107,301	(1,840,723)
Actual Beginning Fund Balance	-	8,082,460	8,082,460	8,082,460	8,082,460	-
Ending Fund Balance	\$ -	\$ 7,586,051	\$ 7,586,051	\$ 7,933,652	\$ 8,189,761	\$ (1,840,723)

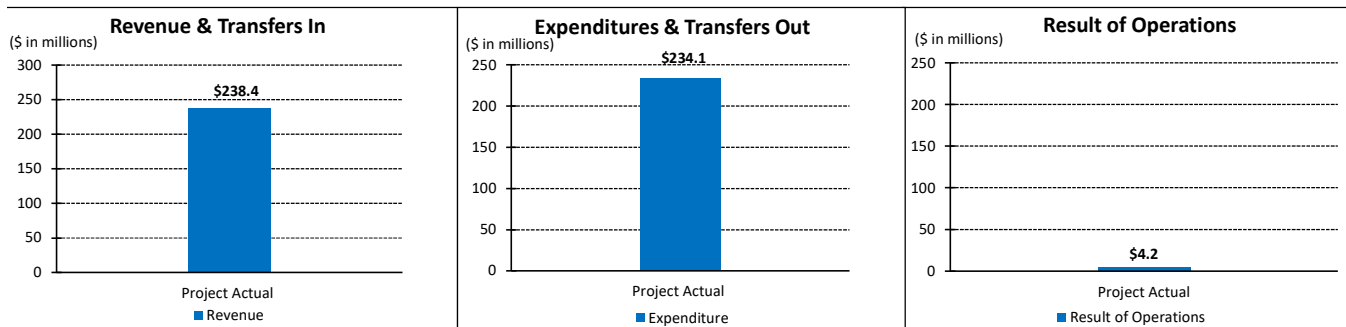


INTRUST Bank Arena - Subfund

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 '22 Amounts	FY 2023 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	-	-	11,856,441	1,152,499	\$ 13,008,940
Miscellaneous	-	-	842,079	-	\$ 842,079
Reimbursements	-	-	1,765,367	415,000	\$ 2,180,367
Other proceeds	-	-	7,389,496	259,079	\$ 7,648,575
Total revenues & transfers in	184,528,042	205,500,000	238,391,288	1,826,577	240,217,865
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	14,999,460	1,687,721	\$ 16,687,181
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	19,182,535	2,538,558	\$ 21,721,093
Total expenditures & transfers out	184,528,042	211,408,448	234,143,246	4,226,279	238,369,526
Ending fund balance			\$ 4,248,042		\$ 1,848,339

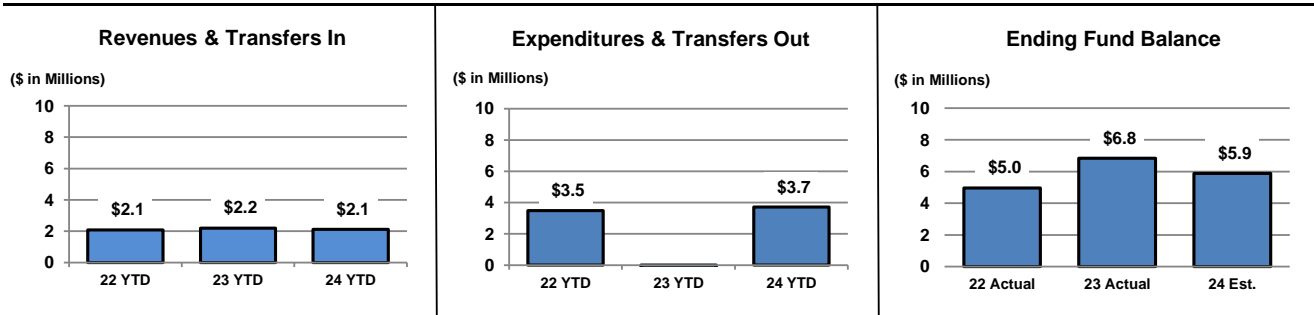


Fleet Management

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.

The decrease in equipment is due to the timing of funds encumbered in 2023 for vehicles.



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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

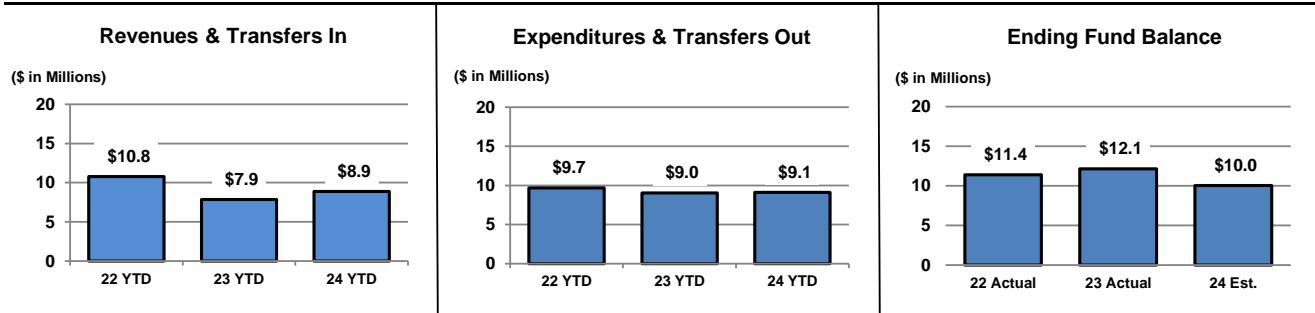
	2023 YTD		2024 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,181,544	9,173,393	9,173,393	2,073,021	7,958,709	(1,214,684)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	3,856	156,568	156,568	27,263	280,858	124,289
Reimbursements	11,433	46,179	46,179	11,545	46,191	11
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,196,832	9,376,141	9,376,141	2,111,829	8,285,758	(1,090,383)
Expenditures & Transfers Out						
Personnel	\$ 223,964	\$ 1,341,045	\$ 1,341,045	\$ 273,778	\$ 1,207,732	\$ (133,313)
Contractuals	286,223	810,662	804,562	255,565	825,827	21,265
Debt Service	-	-	-	-	-	-
Commodities	2,234,085	3,793,102	3,799,202	2,298,649	3,930,257	131,055
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(3,312,740)	6,400,000	6,400,000	883,304	3,272,812	(3,127,188)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	(568,468)	12,344,809	12,344,809	3,711,296	9,236,628	(3,108,181)
Net Change in Fund Balance	2,765,301	(2,968,668)	(2,968,668)	(1,599,468)	(950,870)	(4,198,564)
Actual Beginning Fund Balance	4,951,729	6,832,622	6,832,622	6,832,622	6,832,622	-
Ending Fund Balance	\$ 7,717,030	\$ 3,863,954	\$ 3,863,954	\$ 5,233,154	\$ 5,881,752	\$ (4,198,564)



Health/Dental Insurance Fund

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

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



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

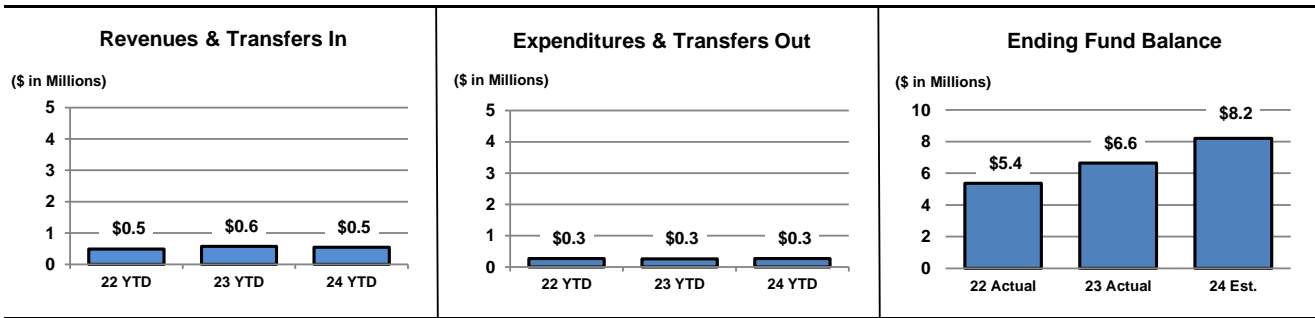
For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD		2024 YTD		Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
	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	7,413,907	37,937,696	37,937,696	8,088,458	33,348,028	(4,589,669)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	452,500	1,605,242	1,605,242	799,287	2,721,716	1,116,474
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	251,604	251,604	-	666,765	415,160
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	7,866,407	39,794,543	39,794,543	8,887,746	36,736,508	(3,058,034)
Expenditures & Transfers Out						
Personnel	\$ 37,886	\$ 297,394	\$ 297,394	\$ 19,528	\$ 188,414	\$ (108,980)
Contractuals	8,993,668	38,658,939	38,658,939	9,103,529	38,603,853	(55,086)
Debt Service	-	-	-	-	-	-
Commodities	-	60,500	60,500	-	26,010	(34,490)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	9,031,554	39,016,833	39,016,833	9,123,057	38,818,277	(198,556)
Net Change in Fund Balance	(1,165,147)	777,709	777,709	(235,311)	(2,081,769)	(3,256,591)
Actual Beginning Fund Balance	11,384,255	12,128,869	12,128,869	12,128,869	12,128,869	-
Ending Fund Balance	\$ 10,219,108	\$ 12,906,578	\$ 12,906,578	\$ 11,893,558	\$ 10,047,100	\$ (3,256,591)



Workers' Compensation

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



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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

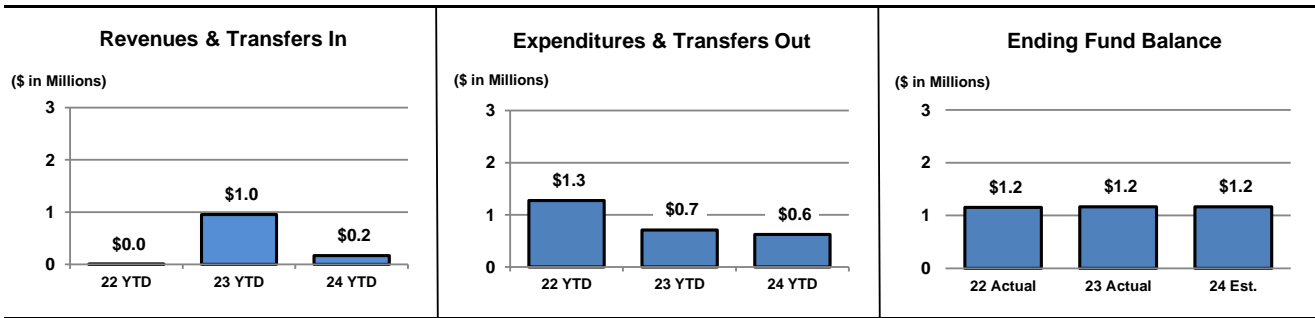
	2023 YTD		2024 YTD		Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	480,536	2,000,000	2,000,000	546,267	2,394,665	394,665
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	837	-	-	422	7,444	7,444
Reimbursements	91,653	19,150	19,150	-	93,582	74,432
Use of Money & Property	-	-	-	-	293,564	293,564
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	573,026	2,019,150	2,019,150	546,688	2,789,255	770,105
Expenditures & Transfers Out						
Personnel	\$ 47,676	\$ 300,322	\$ 300,322	\$ 33,684	\$ 107,487	\$ (192,835)
Contractuals	201,145	1,882,030	1,842,030	228,047	1,064,972	(777,058)
Debt Service	-	-	-	-	-	-
Commodities	10,896	-	40,000	8,658	50,059	10,059
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	259,717	2,182,352	2,182,352	270,389	1,222,518	(959,834)
Net Change in Fund Balance	313,309	(163,202)	(163,202)	276,299	1,566,737	(189,729)
Actual Beginning Fund Balance	5,369,507	6,639,529	6,639,529	6,639,529	6,639,529	-
Ending Fund Balance	\$ 5,682,816	\$ 6,476,327	\$ 6,476,327	\$ 6,915,828	\$ 8,206,266	\$ (189,729)



Risk Management

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

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



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

For the month ending March 31, 2024, with comparative actuals ending March 31, 2023

	2023 YTD		2024 YTD		Fiscal Year Estimates As of Apr. 2024	Variance with Revised Budget Positive/Negative
	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	28,315	4,162	4,162	123	59,616	55,454
Reimbursements	927,375	162,924	162,924	168,912	957,571	794,646
Use of Money & Property	-	-	-	-	8,877	8,877
Transfers In & Other Proceeds	-	3,066,066	3,066,066	-	3,693,211	627,145
Total Revenues & Transfers In	955,690	3,233,151	3,233,151	169,036	4,719,275	1,486,123
Expenditures & Transfers Out						
Personnel	\$ 53,429	\$ 291,535	\$ 291,535	\$ 63,917	\$ 282,649	\$ (8,886)
Contractuals	651,079	3,086,295	3,086,295	555,145	4,335,610	1,249,315
Debt Service	-	-	-	-	-	-
Commodities	3,100	16,388	16,388	4,761	101,015	84,627
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	707,607	3,394,218	3,394,218	623,822	4,719,275	1,325,056
Net Change in Fund Balance	248,083	(161,067)	(161,067)	(454,787)	-	2,811,180
Actual Beginning Fund Balance	1,156,255	1,164,873	1,164,873	1,164,873	1,164,873	-
Ending Fund Balance	\$ 1,404,338	\$ 1,003,806	\$ 1,003,806	\$ 710,086	\$ 1,164,873	\$ 2,811,180



Capital Projects

Capital Projects

The following report provides a financial overview of active Capital Improvement Program (CIP) facility projects as well as road, intersection, bridge, and drainage projects. Projects are grouped together by category and the year in which they were approved. An overview of the CIP as well as individual project spending is reported. The report is prepared from multiple sources, including reports from both Facility Project Services and Public Works. As the report focuses on active projects, historical information on completed projects that are fully paid for will normally not be included.

- **2005:** Project budgets currently include \$0 in remaining funding related to INTRUST Bank Arena, which opened in January 2010. This project will remain open for the life of the facility.
- **2012:** The active 2012 project includes \$0.2 million in project funding, with \$33,245 remaining for one drainage project. This project was combined with another project in 2019, and the estimated completion date is May 2024.
- **2013:** The active project in the 2013 CIP includes \$2.8 million in project funding for a facility project, of which all funding is committed. It was completed in 2017 but remains open for administrative reasons.
- **2015:** Project budgets currently include \$1.1 million in project funding, of which \$45,501 is available. The final road and bridge projects were active until December 2017. They remain open for administrative reasons.
- **2017:** Budgeted funding for the 2017 CIP totals \$6.0 million, of which \$69,293 is remaining. The facility project was completed in December 2017 and remains open for administrative reasons. The remaining bridge project is ongoing.
- **2018:** Budgeted funding for the 2018 CIP totals \$1.5 million, with almost \$1.2 million committed and \$0.3 million available. Significant current projects include the Cherese Woods Benefit District, as well as other road and bridge projects.
- **2019:** Budgeted funding for the 2019 CIP totals \$51.4 million, with \$8.5 million committed and \$42.9 million available. Significant current projects include the County Administration Building, after the CIP amendment in 2023, one drainage project, and one bridge project.
- **2020:** Budgeted funding for the 2020 CIP totals \$5.9 million with \$3.5 million committed and \$2.4 million available. There is one facility project and numerous road and bridge projects remaining.
- **2021:** Budgeted funding for the 2021 CIP totals \$7.5 million with \$1.1 million committed and \$6.4 million available. Significant current projects include the Elections Building, replacing the Heating, Ventilation, and Air Conditioning (HVAC) at the Juvenile Residential Facility, one drainage project, one road, and one bridge project.
- **2022:** Budgeted funding for the 2022 CIP totals \$32.5 million with \$15.1 million committed and \$17.4 million available. Significant projects include the Community Crisis Center Expansion, the Household Hazardous Waste Facility Expansion, and numerous road and bridge projects.
- **2023:** Budgeted funding for the 2023 CIP totals \$31.3 million with \$14.4 million committed and \$16.8 million available. Significant projects include a lab addition at the Regional Forensic Science Center (RFSC), renovating the pavilion at Lake Afton Park (LAP), and numerous road and bridge projects.
- **2024:** Budgeted funding for the 2024 CIP totals \$125.2 million with \$87.1 million committed and \$38.1 million available. Significant projects include a Juvenile Services Community-Based building, one drainage project, and numerous road and bridge projects.
- **ARPA:** CIP projects funded with American Rescue Plan Act (ARPA) funds totals \$30.4 million with \$20.1 million committed and \$10.3 million remaining. Significant projects include remodeling the Main Courthouse and renovating the Adult Residential / Work Release. The final projects are estimated for completion in 2025.



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	-	(972)	-	(972)	-	TBD
Annual Total				-	(972)	-	(972)	-	-
2012									
Drainage									
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Construction	Cash	-	178,000	144,755	33,245	-	05/01/2024
Annual Total				-	178,000	144,755	33,245	-	-
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									
Roads									
21534-231	R326 S Area Pkwy System Prelim Study	Completed	LST	500,000	500,000	454,500	45,500	-	12/31/2017
Bridges									
21567-403	B462 Bike/Ped Bridge/Repairs over WVCFC	Completed	Bond	8,430	562,001	562,000	1	-	12/31/2017
Annual Total				508,430	1,062,001	1,016,500	45,501	-	-





Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2017									
Facility									
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	5,878,980	5,878,980	-	-	12/31/2017
Bridges									
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Ongoing	LST	200,000	150,000	80,707	69,293	-	TBD
				Annual Total	6,028,980	5,959,687	69,293	-	
2018									
Roads									
21013-230	Cherese Woods Benefit District	Completed	Bond	-	605,000	441,098	163,902	-	03/01/2019
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	1,147,725	312,275	-	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2019									
Facility									
62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash	712,132	784,940	784,940	-	-	TBD
91006-230	ADF 1st Floor & Courthouse Space	Completed	Bond	-	6,446,694	6,446,694	-	7,430	03/31/2021
93001-230	County Administration Building	Property Acquisition Planning	Cash	-	43,080,579	177,733	42,902,846	3,900	TBD
Drainage									
23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Construction	Cash	-	38,205	38,204	1	-	05/01/2024
Bridges									
21481-231	B482 Redeck Hydraulic btwn 69th & 77th N	Completed	Bond	-	1,059,270	1,059,270	-	-	01/07/2020
Annual Total				712,132	51,409,688	8,506,842	42,902,847	11,330	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2020									
Facility									
91009-230	Energy Savings	Not Started	Cash	-	225,486	-	225,486	-	TBD
Roads									
21014-230	Osege Country Addition Benefit District	Ongoing	Bond	-	1,765,000	595,696	1,169,305	-	TBD
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
21484-231	R348 Pave 135th W north of 53rd N	Right Of Way Acquisition R/W	LST	-	350,000	146,858	203,142	18,798	TBD
Bridges									
21461-231	B510 71st S btwn Webb & Greenwich pt 2	Completed	Bond	-	523,222	523,222	-	-	10/01/2021
21465-231	B504 Rehab on 151st W over Arkansas Riv.	Completed	LST	-	55,000	55,000	-	-	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 Ninescah	Construction	LST	-	50,000	44,756	5,244	18,292	08/31/2024
21479-231	B495 247th W btwn 77th & 85th N	Completed	Bond	-	591,379	549,050	42,328	-	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	3,455,430	2,416,518	37,090	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2021									
Facility									
33006-230	JRF HVAC System Replacement	Post-Construction & Occupancy	Cash	-	366,253	70,697	295,556	-	08/31/2023
66001-230	County Elections Building	Property Acquisition Planning	Cash	-	5,884,428	27,096	5,857,332	25,000	09/01/2025
Drainage									
23003-230	Spring Creek/Derby Erosion Design	Construction	Cash	-	75,000	74,914	87	64	08/15/2024
Roads									
21448-231	R360 77th N & Seneca Improvements	Completed	LST	-	429,201	429,201	-	-	08/30/2023
Bridges									
21476-231	B500 103rd S btwn 119th & 135th W	Completed	Bond	-	750,000	545,614	204,386	-	08/30/2023
Annual Total							6,357,360	25,064	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2022									
Facility									
11003-230	Emergency Communications Remodel	Post-Construction & Occupancy	Bond/Cash	-	1,365,500	1,321,300	44,200	-	08/14/2023
31001-230	Community Crisis Center Expansion	Design	Bond	-	15,495,222	5,402,812	10,092,410	5,376,989	12/30/2024
31002-230	COMCARE Peer Housing	Not Started	Bond	-	599,607	-	599,607	-	12/31/2024
38001-230	Health Department Flooring at 1900 E 9th	Construction	Cash	-	196,421	25,701	170,720	-	06/30/2024
38002-230	Health Dept. West Clinic Remodel	Design	Bond	-	3,615,894	985,781	2,630,113	-	09/30/2024
43001-230	HHW Facility Expansion	Construction	Bond	-	1,177,795	73,698	1,104,097	7,102	03/30/2024
52002-230	Emergency Repairs at SCP	Completed	Cash	-	197,630	188,385	9,245	-	05/31/2023
91010-230	Main Courthouse Chiller Rebuild	Construction	Bond	-	300,838	222,793	78,045	-	03/01/2025
91011-230	Main Courthouse Cooling Tower	Construction	Bond	-	2,286,622	2,026,908	259,714	561,850	06/30/2024
91012-230	ADF Secondary Domestic Water Main Supply	Construction	Bond	-	304,723	234,290	70,433	4,165	12/31/2024
91013-230	ADF Relocate Electrical Busway	Construction	Bond	-	603,274	539,470	63,804	77,350	04/30/2024
91014-230	ADF Exterior Light Poles & Fixture Rplmt	Post-Construction & Occupancy	Cash	-	161,896	157,875	4,021	-	11/01/2023
91015-230	Bell Display at the Main Courthouse	Completed	Cash	-	75,631	72,617	3,014	-	08/15/2023
Drainage									
23004-230	D21 Drainage SW of Haysville	Construction	Cash	-	725,000	511,199	213,801	-	05/01/2024



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2022									
Roads									
21439-231	R361 Woodlawn Improvements	Completed	Cash	-	572,659	572,659	-	-	02/09/2022
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	Completed	LST	-	1,082,067	1,068,002	14,065	-	01/23/2023
Bridges									
21438-231	B532: 391st St W over S Fork Ninnescah	Design	Cash	-	320,000	15,900	304,100	-	TBD
21455-231	B508 21st S N btwn 375th & 391st S W	Completed	Bond/LS T	-	413,000	196,735	216,265	2,400	07/31/2023
21462-231	B507 Greenwich btwn 117th & 125th N.	Completed	Bond/LS T	-	679,834	679,834	-	-	09/29/2022
21463-231	B506 85th St N btwn Oliver & Woodlawn	Completed	Bond/LS T	-	790,711	790,711	-	-	06/06/2023
Annual Total				-	32,464,324	15,086,669	17,377,655	6,029,855	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2023									
Facility									
12004-230	EMS Post 4	Design	Cash	-	45,539	45,539	-	-	12/31/2024
12005-230	EMS Posts 2 & 4 Repairs	Construction	Cash	-	81,509	70,575	10,934	-	06/30/2024
15001-230	RFSC DNA Lab Addition	Design	Bond	-	7,080,546	356,180	6,724,366	-	12/30/2024
17006-230	Firing Range Berm Clean & Rebuild	Construction	Cash	-	97,300	96,000	1,300	-	04/30/2024
17007-230	ADF Dishwasher Exhaust Duct	Completed	Cash	-	143,705	91,075	52,630	-	12/31/2023
33007-230	JDF Camera System Improvements	Design	Cash	-	760,014	29,510	730,504	6,930	12/31/2025
38003-230	Health Dept. Facility Upgrades	Construction	Bond	-	209,838	-	209,838	-	06/30/2024
51001-230	Renovate Pavilion at LAP	Construction	Cash	-	304,364	220,111	84,253	128,250	04/24/2024
51002-230	West Red Brick Restroom at LAP	Design	Cash	-	386,903	44,362	342,541	-	12/30/2024
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	-	450,273	186,630	263,643	-	TBD
91016-230	CHP Access Control Replacement	Construction	Cash	-	178,210	96,271	81,939	9,425	04/11/2024
91017-230	PS Paralleling Switchgear Modernization	Construction	Cash	-	356,478	-	356,478	-	12/30/2024
91018-230	Public Safety Building Secure Parking	Construction	Cash	-	528,366	442,406	85,960	12,633	06/30/2024

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2023									
Roads									
21015-230	Dry Creek Estates Benefit District	Construction	Bond	-	2,187,861	1,432,862	754,999	277,676	05/01/2024
21016-230	Drater Estates Benefit District	Construction	Bond	-	931,000	913,545	17,455	540,313	05/01/2024
21017-230	Stonewater Estates BD	Ongoing	Bond	-	2,640,000	1,299,611	1,340,389	270,234	TBD
21018-230	Rachel Brooke Estates Addition BD	Ongoing	Bond	-	4,475,000	180,000	4,295,000	176,400	TBD
21424-231	R377 Meridian firm Ford-Seward & Main-5th	Construction	LST	-	405,000	229,000	176,000	-	07/01/2025
21430-231	R374: ICWS at 21st & 167th St W	Construction	LST	-	150,000	116,785	33,215	2,492	07/01/2024
21431-231	K15 Corridor Management Study	Advertising Bidding Contracting	LST	-	50,000	-	50,000	-	06/30/2024
21432-231	K254 Corridor Management Study	Design	LST	-	44,400	44,400	-	-	06/30/2024
21435-231	R367 Webb btwn 79th & 87th S	Construction	LST	-	900,000	848,232	51,768	112,319	06/30/2024
21436-231	R366 Stormwater Station 14 Repairs	Construction	LST	-	200,000	47,859	152,141	47,859	12/31/2024
21459-231	R357 61st N from 151st W to 1/2 mi. W	Construction	LST	-	1,104,671	1,001,444	103,227	2,800	06/01/2024





Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2023									
Bridges									
21440-231	B518 79th St. S. btwn West & Meridian	Construction	Bond	-	455,000	274,615	180,386	-	07/30/2024
21449-231	B517 Rehab 63rd St S over Arkansas River	Completed	LST	-	308,555	308,555	-	-	10/20/2022
21452-231	B514 87th S btwn Seneca & Broadway	Design	LST	-	200,000	95,000	105,000	-	12/31/2025
21453-231	B512 Rehab on Zoo at MS Mitchell Floodwa	Construction	LST	-	730,500	628,620	101,880	-	08/01/2024
21456-231	B502 Greenwich btwn 109th & 117th St N	Construction	Bond	-	815,000	684,110	130,890	284,927	05/15/2024
21494-231	B485 151st St W over Ninnescah-17	Construction	Bond	350,000	5,037,800	4,657,605	380,195	1,810,947	08/31/2024
Annual Total				350,000	31,257,831	14,440,900	16,816,931	3,683,204	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2024									
Facility									
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	110,000	1,649,750	1,643,875	5,875	-	TBD
17008-230	ADF Domestic Water Heater Replacement	Design	Cash	-	642,429	-	642,429	-	12/30/2024
33008-230	Juvenile Services Community-Based Bldg.	Design	Bond	-	2,066,415	-	2,066,415	-	12/30/2024
51003-230	East Red Brick Restroom at LAP	Design	Cash	-	437,434	22,945	414,489	-	12/30/2024
90001-230	HCH Datacenter Equipment Refresh	Design	Cash	-	1,822,127	32,220	1,789,907	-	12/30/2024
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	860,671	523,196	337,476	-	TBD
91019-230	MCH & HCH Public Elevator Upgrades	Not Started	Cash	-	610,329	-	610,329	-	06/30/2025
Drainage									
23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	500,000	4,977,874	3,126,721	1,851,153	343,983	TBD



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2024									
Roads									
21429-231	R365 Pawnee btwn 135th & 151st W	Not Started	LST	-	150,000	-	150,000	-	TBD
21434-231	R370 Replace Signal at 47th & Oliver	Design	LST	-	433,732	383,659	50,073	-	12/31/2024
21437-231	R363 135th W btwn 29th & 45th St N	Design	LST	-	545,000	245,000	300,000	9,800	12/31/2027
21444-231	R358 Maple Bike Path frm Pike to 183rd W	Design	LST	-	285,000	125,000	160,000	43,750	12/31/2025
21445-231	R354 Ridge Rd Shldr from 69th to 85th N	Design	LST	-	400,000	85,000	315,000	-	12/31/2025
21446-231	R353 Ridge Rd Shldr from 53rd to 69th N	Design	LST	-	1,575,000	829	1,574,171	829	12/31/2024
21460-231	R356 151St N frm 53rd N to K-96	Design	Bond	-	4,600,000	188,000	4,412,000	-	08/01/2025
21486-231	R355 North Junction 1	Construction	LST	-	1,829,183	-	1,829,183	-	01/01/2026
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Ongoing	LST	661,000	5,300,000	5,300,000	-	-	TBD
21502-231	R264 Improve Drainage County RoW 2017+	Ongoing	LST	500,000	4,100,000	3,547,937	552,063	71,540	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	19,916,667	85,635,967	70,137,659	15,498,309	1,933,445	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	400,000	1,756,277	962,292	793,985	6,150	TBD



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2024									
Bridges									
21019-230	Bluestem Estates Benefit District	Design	Bond	-	1,300,000	-	1,300,000	-	11/01/2024
21020-230	Brinley Estates Benefit District	Design	Bond	-	1,192,000	-	1,192,000	-	05/01/2025
21425-231	B528 Bridge on 21st N btwn 119th & 135th	Design	LST	-	150,000	-	150,000	-	01/01/2029
21426-231	B527 Bridge on 119th W btwn 85th & 93rd	Design	LST	-	75,000	-	75,000	-	05/01/2028
21427-231	B523 Bridge on 63rd S btwn 199th & 215th	Design	LST	-	85,000	-	85,000	-	05/01/2027
21428-231	B520 Major Bridge Maintenance	Ongoing	LST	-	50,000	-	50,000	-	TBD
21433-231	B511 Bridge-71st S btwn 119th & 135th W	Design	LST	-	179,000	84,638	94,363	56,988	12/31/2025
21443-231	B503 21st S N btwn 391st & 407th St W	Design	LST	-	200,000	84,000	116,000	-	12/31/2026
21450-231	B516 Tracy btwn 103rd & Diagonal	Design	LST	-	186,000	80,000	106,000	16,198	12/31/2025
21451-231	B515 151st W btwn 101st & 109th N	Design	LST	-	240,000	67,000	173,000	5,360	12/31/2025
21454-231	B509 215th S W btwn 31st S & MacArthur	Design	Bond	-	750,000	435,003	314,997	-	12/31/2024
21457-231	B498 143rd E btwn Pawnee & 31st S	Design	Bond	-	900,000	57,802	842,198	-	12/31/2024
21519-231	B461 Spc Bridge Inspec & Engineering2015	Ongoing	LST	100,000	254,847	4,847	250,000	-	TBD
Annual Total				22,357,635	125,239,036	87,137,622	38,101,414	2,488,043	
Total All Years				31,890,519	265,282,153	140,850,085	124,432,068	12,274,585	



Fund	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
Summary Total by Fund						
	Sales Tx Road/Bridge	350,000	16,778,538	9,985,734	6,792,804	2,095,874
	Sales Tx Road/Bridge	-	1,883,545	1,667,280	216,265	2,400
	Sales Tx Road/Bridge	-	892,659	588,559	304,100	-
	Sales Tx Road/Bridge	22,477,667	112,919,395	87,464,330	25,455,066	2,346,618
	Sales Tx Road/Bridge	-	975,000	975,000	-	-
	Bldg & Equipment	-	37,963,072	37,963,072	-	-
	Str Bdge & Oth Const	8,430	562,001	562,000	1	-
	Arena Construction	-	1,985,823	1,986,795	(972)	-
	Capital Improvements	40,000	56,156,323	21,629,919	34,526,404	7,299,508
	Capital Improvements	-	1,365,500	1,321,300	44,200	-
	Capital Improvements	9,014,422	78,553,752	20,625,238	57,928,514	530,184
	Capital Improvements	37,784	1,747,784	1,075,073	672,711	-
	Total All Funds	\$ 31,928,303	\$ 311,783,392	\$ 185,844,299	\$ 125,939,093	\$ 12,274,585
Summary Total by Project Type						
	Bridges	898,430	21,119,981	14,008,796	7,111,184	2,195,112
	Drainage	500,000	5,994,079	3,895,792	2,098,287	344,047
	Facility	8,552,206	156,077,314	75,364,312	80,713,002	6,221,023
	Roads	21,977,667	128,592,019	92,575,399	36,016,620	3,514,404
	Total All Project Types	\$ 31,928,303	\$ 311,783,392	\$ 185,844,299	\$ 125,939,093	\$ 12,274,585

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
ARPA									
Facility									
701604-26	Adult Residential / Work Release Renovation	Construction	ARPA	-	264,875	32,935	231,940	7,712	8/31/2023
703704-26	ADF Lock Replacement & Additional Cameras	Design	ARPA	-	8,500,000	256,595	8,243,405	43,500	6/30/2024
703705-26	JDF Negative Pressure Room	Construction	ARPA	270,982	291,664	300,704	(9,040)	300,704	9/30/2023
703707-26	MCH Courthouse Remodel	Construction	ARPA	7,470,665	9,836,846	9,216,049	620,797	7,724,746	6/30/2024
703708-26	ADF Lock Retrofit, Camera Addition & Master Control Room	Construction	ARPA	-	11,506,891	10,302,384	1,204,507	655,444	11/15/2025
			ARPA Total	7,741,647	30,400,276	20,108,667	10,291,609	8,732,106	



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 66 and 67) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 68 and 69) 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 71-88 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 65 and 70). The County has two Enterprise Funds which are the Arena Fund and the newly created Code & Inspection Enforcement Fund. The funds are reported on the same basis as business-type activities. Internal Service Funds are used to accumulate and allocate costs internally among the County’s various functions. The County uses Internal Service Funds to account for its fleet of vehicles, insurance, workers’ compensation and risk management activities. All Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

Individual fund data for the Internal Service Funds is provided in the form of combining statements as presented on pages 86-88 of this report.

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending March 31, 2024 are as follows:

- Fund balances for the governmental funds totaled \$396 million, an increase of \$132 million from March 2023. The following table depicts the financial position at March 31 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	March 31, 2024 Fund Balance	Change in Fund Balance
General	\$152,518,939	\$62,800,375
Fed/State Assistance	87,830,996	51,324,732
Public Building Commission	41,353,162	(941,526)
Debt Service	10,222,844	4,174,182
Debt Proceeds	4,156,355	2,644
Other	100,526,130	15,466,075
Totals	\$ 396,608,426	\$ 132,826,482

- Governmental funds revenues were \$229 million for the period ending March 31, 2024, an increase of \$56 million compared to March 31, 2023. Property tax revenue increased \$6 million. Investment revenue increased \$1 million as well. Charges for services increased \$0.7 million. Sales tax revenue decreased \$0.3 million.
- Governmental funds expenditures were \$101 million as of March 31, 2024, an increase of \$4 million from March 31, 2023. Public safety expenditures increased \$2 million and capital outlay expenditures increased \$2 million. Health and Welfare expenditures increased \$1 million. General government expenditures decreased \$1.7 million. Culture and Recreation expenditures increased \$0.6 million. Debt service expenditures decreased \$0.1 million.
- The unrestricted fund balances of the governmental funds totaled \$212 million, which is available for meeting current budget obligations and spending at the government’s discretion.
- Fund balance of the Public Building Commission (PBC) Fund totaled \$41 million, with is a decrease of \$0.9 million from March 2023. 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 \$10 million, all of which is restricted for the payment of debt service. Funding of debt service expenditures is primarily met through property taxes, special assessments and transfers from other funds.
- The fund balance of the Debt Proceeds Fund totaled \$4 million, with no change from March 2023.
- Net position of the Arena Fund totaled nearly \$130.5 million at March 31, 2024. Of this amount, \$130.3 million is invested in capital assets and \$0.2 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled \$43 million. Of this amount, \$13 million is invested in capital assets and \$30 million represents unrestricted net position.



SEDGWICK COUNTY, KANSAS

**Statement of Net Position
Proprietary Funds
March 31, 2024**

	Business-type Activities Enterprise Funds			Governmental Activities
	Arena Fund	Code Inspection & Enforcement Fund	Total Enterprise Funds	Internal Service Funds
Assets				
Current assets:				
Cash, including investments	\$ 212,243	\$ 7,988,685	\$ 8,200,928	\$ 33,396,631
Accounts receivable	-	-	\$ -	18,602
Prepays	-	-	\$ -	304,000
Inventories, at cost	-	-	\$ -	325,326
Restricted assets:				
Cash, including investments	-	-	-	-
Total current assets	212,243	7,988,685	8,200,928	34,044,559
Noncurrent assets:				
Capital assets:				
Land	13,038,358	-	13,038,358	40,580
Buildings and improvements	173,569,953	-	173,569,953	8,319,354
Machinery and equipment	12,988,564	-	12,988,564	39,276,029
Construction in progress	1,663,801	-	1,663,801	-
Less accumulated depreciation	(71,005,903)	-	(71,005,903)	(34,564,132)
Total capital assets (net of accumulated depreciation)	130,254,773	-	130,254,773	13,071,831
Total assets	130,467,016	\$ 7,988,685	\$ 138,455,701	47,276,984
Liabilities				
Current liabilities:				
Accounts payable	-	\$ 1,578	\$ 1,578	31,999
Estimated claims costs payable	-	-	\$ -	3,395,800
Total current liabilities	-	1,578	1,578	3,427,799
Noncurrent liabilities:				
Estimated claims costs payable	-	-	-	627,300
Total liabilities	-	1,578	1,578	4,055,099
Net position				
Investment in capital assets	130,254,773	-	130,254,773	13,232,425
Restricted for capital improvements and operations	-	1,578	1,578	-
Unrestricted	212,243	7,985,529	8,197,772	29,891,966
Total net position	130,467,016	7,987,107	138,454,123	43,124,391
Total liabilities and net position	\$ 130,467,016	\$ 7,988,685	\$ 138,455,701	\$ 47,179,490



SEDGWICK COUNTY, KANSAS

Balance Sheet

Governmental Funds

March 31, 2024

(with comparative totals for March 31, 2023)

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
Assets:			
Cash, including investments	\$ 146,382,941	\$ 86,780,444	\$ 18,184
Restricted investment	-	-	579,978
Advance receivable	-	-	-
Due from other funds	-	-	-
Due from other agencies	-	5,392	-
Accounts receivable	4,355,108	1,873,756	-
Property tax receivable	63,418,019	-	-
Sales tax receivable	3,253,283	-	-
Interest receivable	845,789	-	-
Prepaid items	1,879,898	-	-
Lease receivable	-	-	-
Notes receivable	-	-	40,755,000
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	70,533	33,556	-
Total assets	\$ 220,205,571	\$ 88,693,148	\$ 41,353,162
Liabilities:			
Accounts payable	831,134	862,153	-
Accrued wages	-	-	-
Advance - grants	-	-	-
Unearned revenue	-	-	-
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	785,021	-	-
Other liabilities	-	-	-
Total liabilities	1,616,155	862,153	-
Deferred Inflows of Resources:			
Deferred property tax revenue	63,418,019	-	-
Unavailable revenue - accounts receivable	2,652,458	-	-
Deferred lease receivable	-	-	-
Deferred notes receivable	-	-	-
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	66,070,477	-	-
Fund balances:			
Nonspendable:			
Inventories	\$ 70,533	\$ 33,556	\$ -
Advance receivable	-	-	-
Prepaid items	1,879,898	-	-
Restricted:			
General Government	-	44,452,062	-
Debt Service	-	-	18,184
Public Safety	-	6,896,550	-
Public Works	-	-	-
Health and Welfare	-	129,302	-
Culture and Recreation	-	-	-
Community Development	-	4,210,663	41,334,978
Capital Outlay	-	-	-
Committed:			
Public Safety	-	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	3,521,921	-
Assigned:			
General Government	21,458,680	-	-
Public Safety	-	763,528	-
Public Works	-	-	-
Health and Welfare	-	27,811,920	-
Community Development	-	-	-
Capital Outlay	-	-	-
Unassigned	129,109,828	-	-
Total fund balance	152,518,939	87,830,996	41,353,162
Total liabilities, deferred inflows of resources and fund balances	\$ 220,205,571	\$ 88,693,149	\$ 41,353,162



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2024	2023
\$ 10,222,843	\$ 4,179,603	\$ 98,459,047	\$ 346,043,062	\$ 335,110,491
-	-	-	579,978	536,867
-	-	-	-	3,542,098
-	-	-	-	779,470
-	-	500	5,892	4,004,424
-	-	2,077	6,230,941	5,681,647
2,908,071	-	15,256,560	81,582,650	73,832,697
-	-	3,253,283	6,506,566	6,677,894
-	-	-	845,789	800,408
-	-	-	1,879,898	1,952,173
-	-	-	-	77,623,320
-	-	-	40,755,000	-
-	-	-	-	-
1,861,945	-	-	1,861,945	1,144,561
743,396	-	-	743,396	1,807,273
-	-	450,011	554,100	466,032
\$ 15,736,255	\$ 4,179,603	\$ 117,421,478	\$ 487,589,217	\$ 513,959,355
-	23,248	784,345	2,500,880	1,761,620
-	-	-	-	-
-	-	-	-	77,623,320
-	-	779,470	779,470	796,081
-	-	-	-	3,541,532
-	-	75,000	860,021	60,626
-	-	-	-	-
-	23,248	1,638,815	4,140,371	83,783,179
2,908,070	-	1,013,671	5,013,775	73,832,697
-	-	-	1,160,181	67,936,724
-	-	-	-	-
2,605,341	-	-	2,605,341	2,951,834
5,513,411	-	1,013,671	8,779,297	144,721,255
\$ -	\$ -	\$ 450,011	\$ 554,100	466,032
-	-	-	-	3,542,098
-	-	-	1,879,898	1,952,173
-	-	3,903,373	48,355,435	7,787,974
10,222,844	-	25,790	10,266,818	8,512,717
-	-	24,166,873	31,063,423	27,564,261
-	-	6,895,210	6,895,210	7,332,185
-	-	2,431,509	2,560,811	5,929,892
-	-	113,657	113,657	98,170
-	-	3,312,168	48,857,809	7,883,470
-	4,156,355	30,069,627	34,225,982	30,119,696
-	-	-	11,494	11,494
-	-	6,624,005	6,624,005	11,336,609
-	-	-	3,521,921	2,546,745
-	-	-	21,458,680	21,023,948
-	-	2,845,929	3,609,457	7,890,970
-	-	1,026,449	1,026,449	105,594
-	-	-	27,811,920	22,713,585
-	-	-	-	(7,401)
-	-	19,440,999	19,440,999	14,661,562
-	-	(779,470)	128,330,358	104,350,597
10,222,844	4,156,355	100,526,130	396,608,426	285,822,371
\$ 15,736,255	\$ 4,179,603	\$ 103,178,616	\$ 409,528,094	\$ 553,990,218



SEDGWICK COUNTY, KANSAS

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

For the Twelve Months ended March 31, 2024

(with comparative totals for the twelve months ended March 31, 2023)

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
Revenues			
Property taxes	\$ 96,728,113	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	4,723,180	-	-
Special assessments	-	-	-
Other taxes	57,798	-	-
Intergovernmental	-	63,221,829	-
Charges for services	7,951,465	8,121,606	168,333
Uses of money and property	6,977,335	793	469,354
Fines and forfeits	4,502	175,224	-
Licenses and permits	1,192,153	-	-
Other	1,523,531	57,828	-
Total revenues	<u>119,158,077</u>	<u>71,577,280</u>	<u>637,687</u>
Expenditures			
Current:			
General government	13,517,854	2,665,417	-
Public safety	31,584,776	3,071,424	-
Public works	713,625	5,568	-
Health and welfare	3,013,965	14,367,695	-
Cultural and recreation	3,812,479	146,915	-
Community Development	565,000	-	-
Debt service:			
Principal	-	-	660,000
Interest and fiscal charges	-	-	919,213
Capital outlay	-	-	-
Total expenditures	<u>53,207,699</u>	<u>20,257,019</u>	<u>1,579,213</u>
Excess (deficiency) of revenues over (under) expenditures	<u>65,950,378</u>	<u>51,320,261</u>	<u>(941,526)</u>
Other financing sources (uses)			
Transfers from other funds	-	4,471	-
Transfers to other funds	(3,150,003)	-	-
Issuance of general obligation bonds	-	-	-
Payment to refunded bond	-	-	-
Total other financing sources (uses)	<u>(3,150,003)</u>	<u>4,471</u>	<u>-</u>
Net change in fund balances	62,800,375	51,324,732	(941,526)
Fund balances, beginning of year	<u>89,718,564</u>	<u>36,506,264</u>	<u>42,294,688</u>
Fund balances, end of period	<u>\$ 152,518,939</u>	<u>\$ 87,830,996</u>	<u>\$ 41,353,162</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2024	2023
\$ 4,536,505	\$ -	\$ 22,956,803	\$ 124,221,421	\$ 117,948,777
-	-	844,243	844,243	819,846
-	-	4,723,180	9,446,360	9,746,966
217,573	-	-	217,573	219,878
-	-	49,988	107,786	105,562
-	-	1,217,865	64,439,694	14,357,520
-	-	2,796,248	19,037,652	18,315,212
-	-	40,734	7,488,216	6,120,591
-	-	-	179,726	1,202,016
-	-	6,605	1,198,758	2,122,212
-	-	717,358	2,298,717	1,961,049
<u>4,754,078</u>	<u>-</u>	<u>33,353,024</u>	<u>229,480,146</u>	<u>172,919,629</u>
-	110,484	1,506,908	17,800,663	19,499,498
-	-	7,188,198	41,844,398	39,990,776
-	-	2,797,504	3,516,697	3,529,938
-	-	528,932	17,910,592	16,590,704
-	-	20,345	3,979,739	3,348,727
-	-	2,457,500	3,022,500	3,303,218
-	-	41,494	701,494	640,000
979,288	-	1,856	1,900,357	2,037,756
<u>-</u>	<u>-</u>	<u>10,560,185</u>	<u>10,560,185</u>	<u>8,019,518</u>
<u>979,288</u>	<u>110,484</u>	<u>25,102,922</u>	<u>101,236,625</u>	<u>96,960,135</u>
<u>3,774,790</u>	<u>(110,484)</u>	<u>8,250,102</u>	<u>128,243,521</u>	<u>75,959,494</u>
399,392	-	6,688,466	7,092,329	4,628,424
-	(3,942,326)	-	(7,092,329)	(5,250,359)
-	4,055,454	-	4,055,454	-
-	-	527,507	527,507	-
<u>399,392</u>	<u>113,128</u>	<u>7,215,973</u>	<u>4,582,961</u>	<u>(621,935)</u>
4,174,182	2,644	15,466,075	132,826,482	75,337,559
<u>6,048,662</u>	<u>4,153,711</u>	<u>85,060,055</u>	<u>263,781,944</u>	<u>210,484,812</u>
<u>\$ 10,222,844</u>	<u>\$ 4,156,355</u>	<u>\$ 100,526,130</u>	<u>\$ 396,608,426</u>	<u>\$ 285,822,371</u>



SEDGWICK COUNTY, KANSAS

*Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Twelve Months ended March 31, 2024*

	Business-type Activities		Governmental	
	Enterprise Funds		Activities	
	Arena Fund	Code Inspection & Enforcement Fund	Total Enterprise Funds	Internal Service Funds
Operating revenues:				
Charges for services	\$ (896,737)	\$ 6,423	\$ (890,314)	\$ 10,707,746
Other revenue	-	-	-	981,373
Total operating revenues	<u>(896,737)</u>	<u>6,423</u>	<u>(890,314)</u>	<u>11,689,119</u>
Operating expenses:				
Salaries and benefits	-	816,173	816,173	390,906
Contractual services	243,000	130,513	373,513	996,120
Utilities	-	12,259	12,259	19,202
Supplies and fuel	-	4,198	4,198	716,291
Administrative charges	-	-	-	63,590
Depreciation expense	1,508,268	-	1,508,268	1,016,583
Claims expense	-	-	-	9,036,513
Other expense	-	-	-	5,279
Total operating expenses	<u>1,751,268</u>	<u>963,143</u>	<u>2,714,411</u>	<u>12,244,484</u>
Operating loss	<u>(2,648,005)</u>	<u>(956,720)</u>	<u>(3,604,725)</u>	<u>(555,365)</u>
Nonoperating revenues:				
Federal Grant Revenues	-	-	-	-
Investment income	-	-	-	-
Gain (loss) on sale of assets	-	-	-	26,180
Misc non-business licenses/permits	-	861,367	-	-
Total nonoperating revenues	<u>-</u>	<u>861,367</u>	<u>-</u>	<u>26,180</u>
Income gain before transfers	<u>(2,648,005)</u>	<u>(95,353)</u>	<u>(2,743,358)</u>	<u>(529,185)</u>
Transfers:				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Change in net position	<u>(2,648,005)</u>	<u>(95,353)</u>	<u>(2,743,358)</u>	<u>(529,185)</u>
Net position, beginning of year	<u>133,115,021</u>	<u>8,082,460</u>	<u>141,197,481</u>	<u>38,185,640</u>
Net position, end of period	<u>\$ 130,467,016</u>	<u>\$ 7,987,107</u>	<u>\$ 138,454,123</u>	<u>\$ 43,124,391</u>



SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet
Nonmajor Governmental Funds*

March 31, 2024

(with comparative totals for March 31, 2023)

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2024	2023
Assets:					
Cash, including investments	\$ 45,113,373	\$ 25,790	\$ 53,319,884	\$ 98,459,047	\$ 97,716,377
Due from other agencies	-	-	500	500	500
Accounts receivable	2,077	-	-	2,077	793
Property tax receivable	15,256,560	-	-	15,256,560	13,348,996
Sales tax receivable	-	-	3,253,283	3,253,283	3,338,947
Inventories, at cost	450,011	-	-	450,011	450,011
Total assets	\$ 60,822,021	\$ 25,790	\$ 56,573,667	\$117,421,478	\$ 114,855,624
Liabilities:					
Accounts payable	345,309	-	439,036	784,345	130,923
Due to other funds	-	-	779,470	779,470	796,081
Advance payable	-	-	-	-	3,541,532
Due to other entities	75,000	-	-	75,000	60,000
Total liabilities	420,309	-	1,218,506	1,638,815	4,528,536
Deferred Inflows of Resources:					
Deferred property tax revenue	15,256,559	-	-	15,256,559	13,348,996
Unavailable revenue - accounts receivable	-	-	-	-	1,151,636
Total deferred inflows of resources	15,256,559	-	-	15,256,559	14,500,632
Fund balances:					
Nonspendable:					
Inventories	\$ 450,011	\$ -	\$ -	\$ 450,011	\$ 450,011
Restricted:					
General Government	3,903,373	-	-	3,903,373	3,542,415
Debt Service	-	25,790	-	25,790	25,790
Public Safety	24,166,873	-	-	24,166,873	23,378,233
Public Works	6,895,210	-	-	6,895,210	7,332,185
Health and Welfare	2,431,509	-	-	2,431,509	3,223,340
Culture and Recreation	113,657	-	-	113,657	98,170
Community Development	3,312,168	-	-	3,312,168	3,086,152
Capital Outlay	-	-	30,069,627	30,069,627	21,742,272
Committed:					
Public Safety	-	-	-	-	-
Capital Outlay	-	-	6,624,005	6,624,005	11,336,609
Assigned:					
Public Works	1,026,449	-	-	1,026,449	105,594
Public Safety	2,845,929	-	-	2,845,929	7,672,873
Capital Outlay	-	-	19,440,999	19,440,999	14,661,562
Unassigned	-	-	(779,470)	(779,470)	(822,721)
Total fund balance	45,145,179	25,790	55,355,161	100,526,130	95,832,485
Total liabilities, deferred inflows of resources and fund balances	\$ 60,822,047	\$ 25,790	\$ 56,573,667	\$117,421,504	\$ 114,861,653



SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
March 31, 2024
(with comparative totals for March 31, 2023)*

	Wichita State			
	University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets:				
Cash, including investments	\$ 3,312,168	\$ 23,416	\$ 2,845,916	\$ 2,481,782
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	3,770,587	-	-	969,575
Inventories, at cost	-	-	450,011	-
Total assets	\$ 7,082,755	\$ 23,416	\$ 3,295,927	\$ 3,451,357
Liabilities:				
Accounts payable	-	-	13	182,316
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
Total liabilities	-	-	13	182,316
Deferred Inflows of Resources:				
Deferred property tax revenue	3,770,587	-	-	969,575
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	3,770,587	-	-	969,575
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ 450,011	\$ -
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	23,416	-	2,299,466
Culture and Recreation	-	-	-	-
Community Development	3,312,168	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	2,845,929	-
Unassigned	-	-	-	-
Total fund balance	3,312,168	23,416	3,295,940	2,299,466
Total liabilities, deferred inflows of resources and fund balances	\$ 7,082,755	\$ 23,416	\$ 3,295,953	\$ 3,451,357



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 5,132,600		\$ 2,944,859	\$ 116,455	\$ 4,823,739	\$ 2,432,583
-	-	-	-	-	-
1,945	100	32	-	-	-
1,869,357	-	-	-	-	-
-	-	-	-	-	-
\$ 7,003,902	\$ 100	\$ 2,944,891	\$ 116,455	\$ 4,823,739	\$ 2,432,583
64,358	100	18,419	2,798	25,850	329
-	-	-	-	-	-
75,000	-	-	-	-	-
139,358	100	18,419	2,798	25,850	329
1,869,357	-	-	-	-	-
-	-	-	-	-	-
1,869,357	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	4,797,889	2,432,254
4,376,367	-	2,518,843	-	-	-
-	-	-	-	-	-
-	-	-	113,657	-	-
-	-	-	-	-	-
-	-	-	-	-	-
618,820	-	407,629	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,995,187	-	2,926,472	113,657	4,797,889	2,432,254
\$ 7,003,902	\$ 100	\$ 2,944,891	\$ 116,455	\$ 4,823,739	\$ 2,432,583

(Continued)



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued)
Nonmajor Governmental Funds - Special Revenue Funds
 March 31, 2024
 (with comparative totals for March 31, 2023)

	Special Alcohol and Drug Programs		Court Alcohol/Drug Safety Action Program		Prosecuting Attorney Training
Assets					
Cash, including investments	\$ 108,627	\$ 2,068,480	\$ 188,552	\$ 44,495	
Due from other agencies	-	-	-	-	
Accounts receivable	-	-	-	-	
Property tax receivable	-	-	-	-	
Inventories, at cost	-	-	-	-	
Total assets	\$ 108,627	\$ 2,068,480	\$ 188,552	\$ 44,495	
Liabilities:					
Accounts payable	-	2,577	-	-	
Due to other funds	-	-	-	-	
Due to other entities	-	-	-	-	
Total liabilities	-	2,577	-	-	
Deferred Inflows of Resources:					
Deferred property tax revenue	-	-	-	-	
Unavailable revenue - accounts receivable	-	-	-	-	
Total deferred inflows of resources	-	-	-	-	
Fund balances:					
Nonspendable:					
Inventories	\$ -	\$ -	\$ -	\$ -	
Restricted:					
General Government	-	2,065,903	-	-	
Public Safety	-	-	188,552	44,495	
Public Works	-	-	-	-	
Health and Welfare	108,627	-	-	-	
Culture and Recreation	-	-	-	-	
Community Development	-	-	-	-	
Committed:					
Public Safety	-	-	-	-	
Assigned:					
Public Works	-	-	-	-	
Public Safety	-	-	-	-	
Unassigned	-	-	-	-	
Total fund balance	108,627	2,065,903	188,552	44,495	
Total liabilities, deferred inflows of resources and fund balances	\$ 108,627	\$ 2,068,480	\$ 188,552	\$ 44,495	



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2024	2023
\$ 1,840,515	\$ 16,711,910	\$ 37,276	\$ 45,113,373	\$ 49,733,429
-	-	-	-	-
-	-	-	2,077	793
-	8,647,041	-	15,256,560	13,348,996
-	-	-	450,011	450,011
\$ 1,840,515	\$ 25,358,951	\$ 37,276	\$ 60,822,021	\$ 63,533,229
3,045	45,504	-	345,309	89,653
-	-	-	-	-
-	-	-	75,000	60,000
3,045	45,504	-	420,309	149,653
-	8,647,040	-	15,256,559	13,348,996
-	-	-	-	1,151,636
-	8,647,040	-	15,256,559	14,500,632
\$ -	\$ -	\$ -	\$ 450,011	\$ 450,011
1,837,470	-	-	3,903,373	3,542,415
-	16,666,407	37,276	24,166,873	23,378,233
-	-	-	6,895,210	7,332,185
-	-	-	2,431,509	3,223,340
-	-	-	113,657	98,170
-	-	-	3,312,168	3,086,152
-	-	-	-	-
-	-	-	1,026,449	105,594
-	-	-	2,845,929	7,672,873
-	-	-	-	-
1,837,470	16,666,407	37,276	45,145,179	48,888,973
\$ 1,840,515	\$ 25,358,951	\$ 37,276	\$ 60,822,047	\$ 63,539,258



SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet
Nonmajor Capital Projects Funds
March 31, 2024*

(with comparative totals for March 31, 2023)

	<u>Building and Equipment</u>	<u>Street, Bridge and Other</u>	<u>Sales Tax Road and Bridge</u>	<u>Road and Bridge Equipment</u>
Assets				
Cash, including investments	\$ -	\$ 3,240	\$ 26,855,263	\$ -
Due from other agencies	-	-	500	-
Sales tax receivable	-	-	3,253,283	-
Total assets	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 30,109,046</u>	<u>\$ -</u>
Liabilities:				
Accounts payable		-	39,419	-
Due to other funds	779,470	-	-	-
Advance payable	-	-	-	-
Total liabilities	<u>779,470</u>	<u>-</u>	<u>39,419</u>	<u>-</u>
Deferred Inflows of Resources:				
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted:				
Capital Outlay	\$ -	\$ -	\$ 30,069,627	\$ -
Committed:				
Capital Outlay	-	3,240	-	-
Assigned:				
Capital Outlay	-	-	-	-
Unassigned	(779,470)	-	-	-
Total fund balance	<u>(779,470)</u>	<u>3,240</u>	<u>30,069,627</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 30,109,046</u>	<u>\$ -</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2024	2023
\$ 29,014	\$ 6,933,960	\$ 15,354,092	\$ 4,144,315	\$ 53,319,884	\$ 47,957,158
-	-	-	-	500	500
-	-	-	-	3,253,283	3,338,947
<u>\$ 29,014</u>	<u>\$ 6,933,960</u>	<u>\$ 15,354,092</u>	<u>\$ 4,144,315</u>	<u>\$ 56,573,667</u>	<u>\$ 51,296,605</u>
-	313,195	86,422	-	439,036	41,270
-	-	-	-	779,470	796,081
-	-	-	-	-	3,541,532
-	313,195	86,422	-	1,218,506	4,378,883
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 30,069,627	\$ 21,742,272
-	6,620,765	-	-	6,624,005	11,336,609
29,014	-	15,267,670	4,144,315	19,440,999	14,661,562
-	-	-	-	(779,470)	(822,721)
<u>29,014</u>	<u>6,620,765</u>	<u>15,267,670</u>	<u>4,144,315</u>	<u>55,355,161</u>	<u>46,917,722</u>
<u>\$ 29,014</u>	<u>\$ 6,933,960</u>	<u>\$ 15,354,092</u>	<u>\$ 4,144,315</u>	<u>\$ 56,573,667</u>	<u>\$ 51,296,605</u>



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SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Twelve Months ended March 31, 2024
(with comparative totals for the twelve months ended March 31, 2023)**

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2024	2023
Revenues					
Property taxes	\$ 22,956,803	\$ -	\$ -	\$ 22,956,803	\$ 21,755,912
Emergency telephone services taxes	844,243	-	-	844,243	819,846
Sales taxes	-	-	4,723,180	4,723,180	3,072,686
Other taxes	49,988	-	-	49,988	45,026
Intergovernmental	1,217,876	-	-	1,217,876	1,268,283
Charges for services	2,796,248	-	-	2,796,248	2,817,095
Uses of money and property	40,734	-	-	40,734	35,703
Licenses and permits	6,605	-	-	6,605	4,936
Other	334,308	-	383,039	717,358	76,506
Total revenues	28,246,805	-	5,106,219	33,353,035	29,895,993
Expenditures					
Current:					
General government	1,506,908	-	-	1,506,908	1,864,514
Public safety	7,188,198	-	-	7,188,198	6,120,982
Public works	2,797,504	-	-	2,797,504	2,569,020
Health and welfare	528,932	-	-	528,932	768,433
Culture and recreation	20,345	-	-	20,345	64
Community Development	2,457,500	-	-	2,457,500	2,334,359
Debt service:					
Principal	41,494	-	-	41,494	-
Interest and fiscal charges	1,856	-	-	1,856	-
Capital outlay	-	-	10,560,185	10,560,185	8,019,518
Total expenditures	14,542,737	-	10,560,185	25,102,922	21,676,890
Excess (deficiency) of revenues over (under) expenditures	13,704,068	-	(5,453,966)	8,250,102	8,219,103
Other financing sources (uses)					
Transfers from other funds	-	-	6,688,466	6,688,466	3,446,529
Transfers to other funds	-	-	-	-	-
Proceeds from capital lease	-	-	527,507	527,507	-
Total other financing sources (uses)	-	-	7,215,973	7,215,973	3,446,529
Net change in fund balances	13,704,068	-	1,762,007	15,466,075	11,665,632
Fund balances, beginning of year	31,441,111	25,790	53,593,154	85,060,055	84,166,853
Fund balances, end of period	\$ 45,145,179	\$ 25,790	\$ 55,355,161	\$100,526,130	\$ 95,832,485



SEDGWICK COUNTY, KANSAS

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Twelve Months ended March 31, 2024
(with comparative totals for the twelve months ended March 31, 2023)*

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 5,760,168		\$ -	\$ 1,480,555
Emergency telephone services taxes	-			
Other taxes	-			
Intergovernmental	-			
Charges for services	-			3,605
Uses of money and property	-			
Licenses and permits	-			
Other	-			826
Total revenues	<u>5,760,168</u>	<u>-</u>	<u>-</u>	<u>1,484,986</u>
Expenditures				
Current:				
General government	-			
Public safety	-			
Public works	-			
Health and welfare	-			528,932
Culture and recreation	-			
Community Development	2,457,500			
Debt service:				
Principal	-			
Interest	-			
Total expenditures	<u>2,457,500</u>	<u>-</u>	<u>-</u>	<u>528,932</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,302,668</u>	<u>-</u>	<u>-</u>	<u>956,054</u>
Other financing (uses)				
Transfers from other funds	-			
Transfers to other funds	-			
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,302,668	-	-	956,054
Fund balances, beginning of year	<u>9,500</u>	<u>23,416</u>	<u>3,295,940</u>	<u>1,343,412</u>
Fund balances, end of period	<u>\$ 3,312,168</u>	<u>\$ 23,416</u>	<u>\$ 3,295,940</u>	<u>\$ 2,299,466</u>



	Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$	2,855,310	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	18,754	844,243	-
	1,190,051	-	-	-	-	-
	-	-	1,266,881	-	-	260,071
	4,200	-	430	-	-	-
	12,583	-	-	-	-	-
	<u>4,062,144</u>	<u>-</u>	<u>1,267,311</u>	<u>18,754</u>	<u>844,243</u>	<u>260,071</u>
	-	-	-	-	-	-
	-	-	-	-	1,646,161	202,025
	2,417,781	-	379,723	-	-	-
	-	-	-	20,345	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>2,417,781</u>	<u>-</u>	<u>379,723</u>	<u>20,345</u>	<u>1,646,161</u>	<u>202,025</u>
	<u>1,644,363</u>	<u>-</u>	<u>887,588</u>	<u>(1,591)</u>	<u>(801,918)</u>	<u>58,046</u>
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>1,644,363</u>	<u>-</u>	<u>887,588</u>	<u>(1,591)</u>	<u>(801,918)</u>	<u>58,046</u>
	<u>3,350,824</u>	<u>-</u>	<u>2,038,884</u>	<u>115,248</u>	<u>5,599,807</u>	<u>2,374,208</u>
\$	<u>4,995,187</u>	\$ -	\$ <u>2,926,472</u>	\$ <u>113,657</u>	\$ <u>4,797,889</u>	\$ <u>2,432,254</u>



SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)
Nonmajor Special Revenue Funds
For the Twelve Months ended March 31, 2024
(with comparative totals for the twelve months ended March 31, 2023)

	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	31,234	-	-	-
Intergovernmental	-	27,825	-	-
Charges for services	-	1,025,613	-	7,949
Uses of money and property	-	16,201	-	-
Licenses and permits	-	-	-	-
Other	-	-	-	-
Total revenues	<u>31,234</u>	<u>1,069,639</u>	<u>-</u>	<u>7,949</u>
Expenditures				
Current:				
General government	-	1,326,008	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>1,326,008</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>31,234</u>	<u>(256,369)</u>	<u>-</u>	<u>7,949</u>
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	31,234	(256,369)	-	7,949
Fund balances, beginning of year	<u>77,393</u>	<u>2,322,272</u>	<u>188,552</u>	<u>36,546</u>
Fund balances, end of period	<u>\$ 108,627</u>	<u>\$ 2,065,903</u>	<u>\$ 188,552</u>	<u>\$ 44,495</u>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2024	2023
\$ -	\$ 12,860,770	\$ -	\$ 22,956,803	\$ 21,755,912
-	-	-	844,243	819,846
-	-	-	49,988	45,026
-	-	-	1,217,876	1,268,283
172,275	59,854	-	2,796,248	2,817,095
23,483	-	1,050	40,734	35,703
-	1,975	-	6,605	4,936
-	320,899	-	334,308	7,021
<u>195,758</u>	<u>13,243,498</u>	<u>1,050</u>	<u>28,246,805</u>	<u>26,753,822</u>
180,900	-	-	1,506,908	1,864,514
-	5,340,012	-	7,188,198	6,120,982
-	-	-	2,797,504	2,569,020
-	-	-	528,932	768,433
-	-	-	20,345	64
-	-	-	2,457,500	2,334,359
-	41,494	-	41,494	-
-	1,856	-	1,856	-
<u>180,900</u>	<u>5,383,362</u>	<u>-</u>	<u>14,542,737</u>	<u>13,657,372</u>
<u>14,858</u>	<u>7,860,136</u>	<u>1,050</u>	<u>13,704,068</u>	<u>13,096,450</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
14,858	7,860,136	1,050	13,704,068	13,096,450
<u>1,822,612</u>	<u>8,806,271</u>	<u>36,226</u>	<u>31,441,111</u>	<u>35,792,523</u>
<u>\$ 1,837,470</u>	<u>\$ 16,666,407</u>	<u>\$ 37,276</u>	<u>\$ 45,145,179</u>	<u>\$ 48,888,973</u>



SEDGWICK COUNTY, KANSAS

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Twelve Months ended March 31, 2024
(with comparative totals for the twelve months ended March 31, 2023)*

	<u>Building and Equipment</u>	<u>Street, Bridge and Other</u>	<u>Sales Tax Road and Bridge</u>	<u>Road and Bridge Equipment</u>
Revenues				
Sales taxes	\$ -	\$ -	\$ 4,723,180	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Uses of money and property	-	-	-	-
Other revenue	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>4,723,180</u>	<u>-</u>
Expenditures				
Capital outlay	-	-	2,370,271	-
Total expenditures	<u>-</u>	<u>-</u>	<u>2,370,271</u>	<u>-</u>
(Deficiency) of revenues (under) expenditures	<u>-</u>	<u>-</u>	<u>2,352,909</u>	<u>-</u>
Other financing sources (uses)				
Transfers from other funds	-	-	2,549,649	-
Transfers to other funds	-	-	-	-
Extraordinary Item	-	-	-	-
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>2,549,649</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>4,902,558</u>	<u>-</u>
Fund balances (deficits), beginning of year	(779,470)	3,240	25,167,069	-
Fund balances (deficits), end of period	<u>\$ (779,470)</u>	<u>\$ 3,240</u>	<u>\$ 30,069,627</u>	<u>\$ -</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2024	2023
\$ -	\$ -	\$ -	\$ -	\$ 4,723,180	\$ 3,072,686
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	378,329	4,710	-	383,039	69,485
-	378,329	4,710	-	5,106,219	3,142,171
-	6,635,188	1,027,219	527,507	10,560,185	8,019,518
-	6,635,188	1,027,219	527,507	10,560,185	8,019,518
-	(6,256,859)	(1,022,509)	(527,507)	(5,453,966)	(4,877,347)
-	4,021,419	117,398	-	6,688,466	3,446,529
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	527,507	527,507	-
-	4,021,419	117,398	527,507	7,215,973	3,446,529
-	(2,235,440)	(905,111)	-	1,762,007	(1,430,818)
29,014	8,856,205	16,172,781	4,144,315	53,593,154	48,348,540
<u>\$ 29,014</u>	<u>\$ 6,620,765</u>	<u>\$ 15,267,670</u>	<u>\$ 4,144,315</u>	<u>\$ 55,355,161</u>	<u>\$ 46,917,722</u>



SEDGWICK COUNTY, KANSAS

*Combining Statement of Net Position
Internal Service Funds
March 31, 2024
(with comparative totals for March 31, 2023)*

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve	Risk Management Reserve	Totals	
					2024	2023
Assets						
Current assets:						
Cash, including investments	\$ 12,321,807	\$ 14,050,506	\$ 6,508,170	\$ 516,148	\$ 33,396,631	\$ 32,384,357
Accounts receivable	-	-	-	18,602	18,602	1,415
Prepays	-	304,000	-	-	304,000	304,000
Inventories, at cost	325,326	-	-	-	325,326	352,506
Total current assets	12,647,133	14,354,506	6,508,170	534,750	34,044,559	33,042,278
Noncurrent assets:						
Capital assets:						
Land	40,580	-	-	-	40,580	40,580
Construction in Progress	-	-	-	-	-	595,000
Buildings and improvements	8,319,354	-	-	-	8,319,354	8,319,354
Machinery and equipment	39,276,029	-	-	-	39,276,029	36,179,315
Right-to-use asset-Subscriptions	-	-	-	160,594	160,594	-
Less accumulated depreciation	(34,514,719)	-	-	(49,413)	(34,564,132)	(34,563,431)
Total capital assets (net of accumulated depreciation)	13,121,244	-	-	111,181	13,232,425	10,570,818
Total assets	25,768,377	14,354,506	6,508,170	645,931	47,276,984	43,613,096
Liabilities						
Current liabilities:						
Accounts payable	22,558	-	6,536	2,905	31,999	20,686
Estimated claims costs payable	-	2,400,000	995,800	-	3,395,800	3,376,600
Subscription liabilities	-	-	-	97,494	-	-
Total current liabilities	22,558	2,400,000	1,002,336	100,399	3,427,799	3,397,286
Noncurrent liabilities:						
Estimated claims costs payable	-	-	627,300	-	627,300	506,400
Total liabilities	22,558	2,400,000	1,629,636	100,399	4,055,099	3,903,686
Net position						
Investment in capital assets	13,121,244	-	-	111,181	13,232,425	10,570,818
Unrestricted	12,624,575	11,954,506	4,878,534	434,351	29,891,966	29,138,592
Total net position	25,745,819	11,954,506	4,878,534	545,532	43,124,391	39,709,410
Total liabilities and net position	\$ 25,768,377	\$ 14,354,506	\$ 6,508,170	\$ 645,931	\$ 47,179,490	\$ 43,613,096



SEDGWICK COUNTY, KANSAS

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

*For the Twelve Months ended March 31, 2024
(with comparative totals for the twelve months ended March 31, 2023)*

	<u>Fleet Management</u>	<u>Health/Dental/ Life Insurance Reserve</u>	<u>Workers' Compensation Reserve</u>
Operating revenues:			
Charges for services	\$ 2,073,021	\$ 8,088,458	\$ 546,267
Other revenue	12,628	799,288	421
Total operating revenues	<u>2,085,649</u>	<u>8,887,746</u>	<u>546,688</u>
Operating expenses:			
Salaries and benefits	273,778	19,527	33,684
Contractual services	147,742	335,248	1,008
Utilities	19,202	-	-
Supplies and fuel	702,873	-	8,657
Administrative charges	63,590	-	-
Depreciation	1,016,583	-	-
Claims expense	-	8,768,282	227,039
Other	5,279	-	-
Total operating expenses	<u>2,229,047</u>	<u>9,123,057</u>	<u>270,388</u>
Operating gain (loss)	<u>(143,398)</u>	<u>(235,311)</u>	<u>276,300</u>
Nonoperating revenues:			
Investment income	-	-	-
Capital Contributions	-	-	-
Gain on sale of assets	26,180	-	-
Total nonoperating revenues	<u>26,180</u>	<u>-</u>	<u>-</u>
Income gain (loss) before transfers	<u>(117,218)</u>	<u>(235,311)</u>	<u>276,300</u>
Transfers			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Change in net position	<u>(117,218)</u>	<u>(235,311)</u>	<u>276,300</u>
Net position, beginning of year	<u>25,863,037</u>	<u>12,189,817</u>	<u>4,602,234</u>
Net position, end of period	<u>\$ 25,745,819</u>	<u>\$ 11,954,506</u>	<u>\$ 4,878,534</u>



Risk Management Reserve	Totals	
	2024	2023
\$ -	\$ 10,707,746	\$ 10,075,987
169,036	981,373	1,515,969
169,036	11,689,119	11,591,956
63,917	390,906	362,949
512,122	996,120	769,165
-	19,202	16,804
4,761	716,291	905,486
-	63,590	75,861
-	1,016,583	559,247
41,192	9,036,513	9,091,876
-	5,279	-
621,992	12,244,484	11,781,388
(452,956)	(555,365)	(189,432)
-	-	-
-	-	-
-	26,180	-
-	26,180	-
(452,956)	(529,185)	(189,432)
-	-	-
-	-	-
(452,956)	(529,185)	(189,432)
998,488	43,653,576	39,898,842
\$ 545,532	\$ 43,124,391	\$ 39,709,410

