



2025 SEDGWICK COUNTY QUARTERLY FINANCIAL REPORT

For the Three Months Ending March 31, 2025

DIVISION OF FINANCE

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SEDGWICKCOUNTY.ORG



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Executive Summary

At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first three months of 2025, ending March 31, 2025. 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).

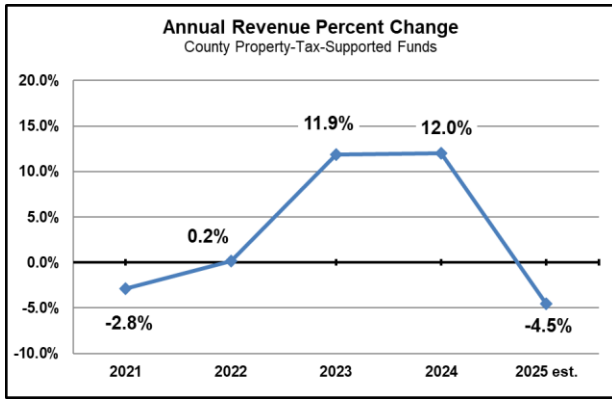
When reporting financial status, the County typically aggregates information into one of several possible groupings: the General Fund, property-tax-supported funds, other operating funds, or all operating funds. The General Fund is the County's primary operating fund and accounts for County services 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 2025 Sedgwick County budget of \$593.6 million was presented as the economy continues in an unpredictable period, with various economic indicators in flux and seemingly contradictory at times. In light of the economic challenges facing County government and taxpayers, the Sedgwick County Board of County Commissioners identified some key priorities as part of the County's 2025 budget process: address workforce shortages with compensation adjustments to preserve service levels while reducing the property tax rate.

The 2025 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 2025 budget is 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 multi-year compensation strategy. Funding for increased costs of doing business were added, as well as the strategic addition of positions for departments including the Division of Human Resources, Emergency Communications, Sedgwick County Fire District 1, Emergency Medical Services (EMS), District Attorney, and COMCARE, funding for a comprehensive community-wide survey, and for juror fee increases.

This quarterly report provides an analysis of financial trends through the first quarter of 2025 compared to the same timeframe in 2024. Increased revenues over 2024 were recorded in several categories including current property taxes, miscellaneous revenue, reimbursements, charges for services, local retail sales and use taxes, back property taxes, and motor vehicle taxes. Expenditures increased in transfers out, personnel, contractuals, commodities, debt payments, and capital improvements. Increases in expenditures were partially offset by a decrease in equipment. These changes are explained within this report.



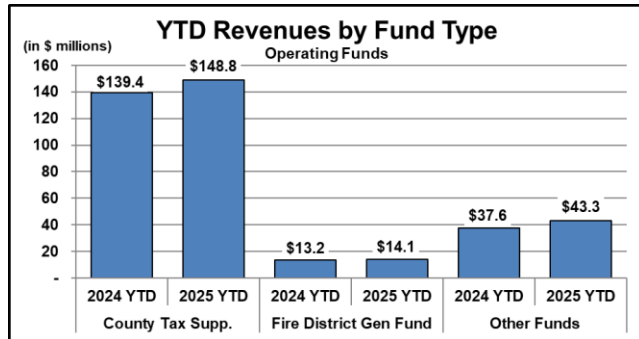
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2023.

- **Revenues totaled \$148.8 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$9.5 million (6.8 percent) compared to the first quarter of 2024. Because of unique, one-time revenues to the General Fund in 2024, projections for 2025 show a return to more typical levels.
- **Expenditures totaled \$92.5 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$12.0 million (14.9 percent) compared to the first quarter of 2024.
- **For all County property-tax-supported funds (excluding Fire District 1), ending fund balance is anticipated to decrease by \$0.7 million.** The year-end General Fund balance is anticipated to decrease by \$0.5 million (0.4 percent), primarily due to a projected decrease in investment income and one-time expenditures.

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 2025 increased 9.3 percent (\$17.7 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased \$9.5 million (6.8 percent) compared to the first quarter of 2024.



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

County property-tax-supported funds increased 6.8 percent (\$9.5 million) compared to the first quarter of 2024. The most significant increases occurred in current property taxes (\$8.0 million), miscellaneous revenue (\$0.6 million), reimbursements (\$0.6 million), charges for services (\$0.5 million), back property taxes (\$0.5 million), local retail sales and use taxes (\$0.4 million), and motor vehicle taxes (\$0.2 million). The increase in current property taxes is due to an increase in assessed valuation of 8.1 percent (\$8.0 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 miscellaneous revenue (\$0.6 million) is primarily due to an increase in miscellaneous revenue (\$0.4 million) collected by the Division of Finance for the sale of the Sheriff’s airplane and an increase in refunds (\$0.2 million) collected by Stormwater Management from the City of Wichita for flood control. The increase in reimbursements (\$0.6 million) is due to an increase in administrative reimbursements (\$0.7 million) collected by the Division of Finance compared to the same period in 2024, which was offset by a decrease in miscellaneous reimbursements (\$0.1 million) collected by the County Manager’s Office due to the timing of reimbursements collected from Wichita State University (WSU) for intern salaries and benefits. The increase in charges for services (\$0.5 million) is due to an increase in prisoner housing/care (\$0.2 million) collected by the Sheriff’s

Office due to an increase in inmate population, an increase in Medicaid fees (\$0.1 million) and Medicare fees (\$0.1 million) primarily collected by Emergency Medical Services (EMS), and an increase in officer fees (\$0.1 million) collected by the Register of Deeds as a result of an increase of 29.1 percent in number and length of documents processed in the first three months of 2025 compared to 2024. The increase in back property taxes (\$0.5 million) is due to an increase in collection of delinquent taxes. The increase in local retail sales and use taxes (\$0.4 million) is due to improved economic activity. The increase in motor vehicle taxes (\$0.2 million) is due to an increase in motor vehicle registrations for the first three months of 2025 compared to the same period in 2024.

The increases were partially offset by decreases in license and permits (\$1.2 million) and uses of money and property (\$0.2 million). The decrease in licenses and permits (\$1.2 million) is due to MABCD moving out of the General Fund into the new Code Inspection and Enforcement Fund in 2024 and the timing of adjustments made in the financial system. The decrease in uses of money and property (\$0.2 million) is due to a decrease in investment income (\$0.6 million) and District Court investment income (\$0.1 million), which was offset by an increase in penalties and interest on back taxes (\$0.4 million).

Fire District 1 revenue comes primarily from property taxes. Through the first quarter of 2025, revenue collections increased \$0.9 million (6.3 percent) when compared to the first quarter of 2024.

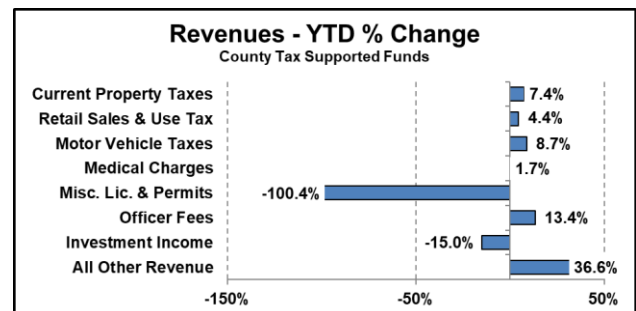
All other County operating fund revenue (grants, internal service funds, and non-property-tax special revenue funds) increased \$5.7 million (15.2 percent) in the first quarter of 2025 compared to the same timeframe in 2024. The most significant increases occurred in intergovernmental revenue in non-property-tax-supported funds (\$4.2 million), charges for services in non-property-tax-supported funds (\$2.2 million), licenses and permits in enterprise and internal service funds (\$1.5 million), and miscellaneous revenue in enterprise and internal service funds (\$0.1 million). The increase in intergovernmental revenue in non-property-tax-supported funds (\$4.2 million) is due to an increase in State revenue from the Kansas Department of Aging and Disabilities (KDADS) collected by the Department of Aging and Disabilities (\$1.5 million) and COMCARE (\$0.9 million) due to the timing of



revenue received in 2025 compared to the same time period in 2024, and the Division of Finance (\$0.2 million) for the State Mental Health Hospital. There was also an increase in State revenue (\$1.8 million) from the Kansas Department of Health and Environment (KDHE) by the Division of Finance for an agreement for testing associated with environmentally at-risk areas and an increase in State revenue collected by the Department of Corrections for enhancements to salaries for Kansas Department of Corrections employees (\$0.4 million). The increase in State revenue was offset by a decrease in revenue from the State Department of Corrections (\$0.1 million) collected by the Department of Corrections due to the timing of a two-year grant that awarded the total amount of the grant in the first year. The increase in intergovernmental revenue in non-property-tax-supported funds was also offset by a decrease in miscellaneous Federal revenue (\$0.2 million) primarily due to the timing of a grant received by the Health Department, a decrease in Federal-State pass-through revenue from the American Rescue Plan Act (ARPA) (\$0.1 million) collected by the Department of Aging and Disabilities for Older Americans Act (OAA) programs compared to the same time period in 2024, a decrease in Federal-State pass-through miscellaneous revenue (\$0.1 million) collected by the Department of Aging and Disabilities to fund various programs within the department, and a decrease in local government revenue (\$0.1 million) collected by COMCARE for Integrated Care Team 1 (ICT-1). The increase in charges for services in non-property-tax-supported funds (\$2.2 million) is primarily due to an increase in COMCARE Prospective Payment System (PPS-1) for daily reimbursement of Medicaid fees (\$1.9 million) received in the first three months of 2025 compared to the same timeframe in 2024, an increase in Medicaid fees (\$0.1 million) collected by the Department of Aging and Disabilities for case management and Client Assessment Referral and Evaluation (CARE) services, and an increase in collections in the Solid Waste Fund (\$0.1 million). The increase in licenses and permits in enterprise and internal service funds (\$1.5 million) is due to MABCD moving out of the General Fund into the new Code Inspection and Enforcement Fund in 2024. The increase in miscellaneous revenue in enterprise and internal service funds (\$0.1 million) is due primarily to the timing of revenue collected from INTRUST Bank Arena sponsorship

agreements (\$42,500), and auction proceeds collected by Fleet Management (\$38,770).

The increases were offset by a decrease in charges for services in enterprise and internal service funds (\$0.5 million), reimbursements in enterprise and internal service funds (\$0.2 million), and fines and forfeitures in non-property-tax-supported funds (\$0.1 million). The decrease in charges for services in enterprise and internal service funds (\$0.5 million) is due to a decrease in miscellaneous charges for services (\$0.7 million) collected by Human Resources (HR) due to a decrease in insurance payroll postings with less staff selecting higher coverage insurance plans in the first three months of 2025 compared to the same period in 2024 and a decrease in insurance fees (\$0.1 million). The decrease in charges for services in enterprise and internal service funds was offset by an increase in registration listing fees (\$0.2 million) for workers compensation received by Risk Management and plan fees (\$0.1 million) collected by MABCD. The decrease in reimbursements in enterprise and internal service funds (\$0.2 million) is due to a decrease in claim recoveries collected by Risk Management for workers compensation. The decrease in fines and forfeitures in non-property-tax-supported funds (\$0.1 million) is due to a decrease in opioid settlement revenues collected in the first three months of 2025 compared to the same period in 2024.



Key Revenues – Property-Tax-Supported Funds

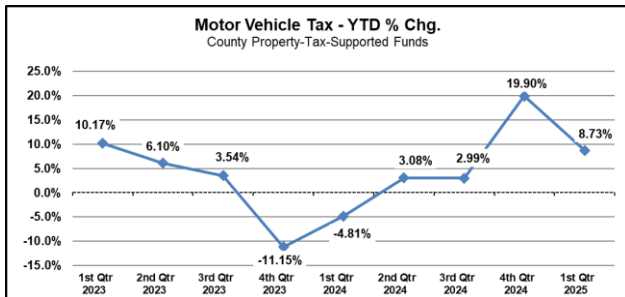
Current property tax collections through the first quarter of 2025 increased \$8.0 million (7.4 percent) when compared to the same time period in 2024, which is primarily due to an increase in assessed valuation.

Retail sales and use tax collections increased \$0.4 million (4.4 percent), compared to the first quarter of



2024. Collections in three of three months in 2025 exceeded collections in the same months in 2024.

Motor vehicle tax collections are allocated to each fund with a property tax levy in proportion to the property tax levied during the previous year’s budget. Revenue from this source increased \$0.2 million (8.7 percent), compared to the first quarter of 2024. 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 2025, collections increased \$0.1 million (1.7 percent) when compared to the same time period in 2024. The increase is largely attributable to increases in Medicaid fees (\$0.1 million) collected on behalf of EMS.

MABCD licenses and permits revenue decreased by \$1.2 million (100.4 percent) compared to the same time period in 2024 as a result of those funds now being collected in the new Code Inspection and Enforcement Fund.

Officer fees increased by \$0.1 million (13.4 percent) compared to the same time period in 2024. 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 2025, investment income decreased \$0.6 million (15.0 percent) versus the same time period in 2024, as the result of moderating economic activity.

All other revenue collections increased \$2.4 million (36.6 percent) compared to the first quarter of 2024.

Expenditure Highlights:

Total expenditures for all operating funds increased \$100.4 million (75.9 percent) compared to the first quarter of 2024. For all County property-tax-supported funds, expenditures increased \$12.0 million (14.9 percent). Increases were recorded in transfers out (\$5.3 million), personnel (\$3.8 million), contractals (\$2.4 million), commodities (\$0.3 million), debt payments (\$0.1 million), and capital improvements (\$829), which were partially offset by a decrease in equipment (\$1,316).

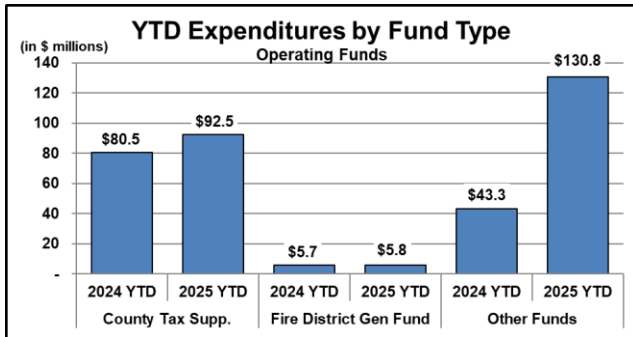
All other County operating funds expenditures (grants, internal service funds, and non-property-tax special revenue funds) increased \$87.1 million (201.2 percent) compared to the first quarter of 2024. The most significant increases occurred in capital improvements in non-property-tax-supported funds (\$87.3 million), contractals (\$3.9 million) and personnel (\$0.2 million) in enterprise and internal service funds, and personnel in non-property-tax-supported funds (\$0.1 million).

The increase in capital improvements in non-property-tax-supported funds (\$87.3 million) is due to a shopping cart created for construction services for the State Mental Health Hospital as well as expenses related to the project. The increase in contractals in enterprise and internal service funds (\$3.9 million) is mostly due to an increase in health insurance premiums (\$2.4 million) due to an increase in health insurance and prescription costs, in management services (\$0.8 million) due to the timing of reimbursement to the City of Wichita by the MABCD, in settlements (\$0.4 million) by Risk Management due to an increase in claim settlements, and in equipment repair and maintenance (\$0.1 million) mostly by Fleet for shopping carts created for various expenses as well as miscellaneous expenses, along with other minor variances. The increase in personnel in enterprise and internal service funds (\$0.2 million) and in non-property-tax-supported funds (\$0.1 million) is mostly due to pay increases that are now in effect for 2025.

The increases were partially offset by decreases in equipment in enterprise and internal service funds (\$1.9 million), contractals (\$1.0 million) and commodities (\$0.5 million) in non-property-tax-



supported funds, capital improvements in enterprise and internal service funds (\$0.1 million), equipment in non-property-tax-supported funds (\$0.1 million), and commodities in enterprise and internal service funds (\$3,972). The decrease in equipment in enterprise and internal service funds (\$1.9 million) is due to the timing of shopping carts created for vehicles to be purchased by Fleet. The decrease in contractals in non-property-tax-supported funds (\$1.0 million) is due to a decrease in contracted meals by the Department of Aging and Disabilities due to the timing of shopping carts created. The decrease in commodities in non-property-tax-supported funds (\$0.5 million) is due to a decrease in furniture purchases associated with the courthouse remodel in 2024. The decrease in capital improvements in enterprise and internal service funds (\$0.1 million) is due to capital improvements made at INTRUST Bank Arena in 2024. The decrease in equipment in non-property-tax-supported funds (\$0.1 million) is due to a decrease in technology hardware by the Health Department due to a shopping cart for digital signage in 2024. The decrease in commodities in enterprise and internal service funds (\$3,972) is due to a decrease in fuel expenses (\$0.1 million) by Fleet, which was offset by an increase in repair parts - equipment (\$0.1 million) by Fleet due to a shopping cart for parts as well as expenses for such services.

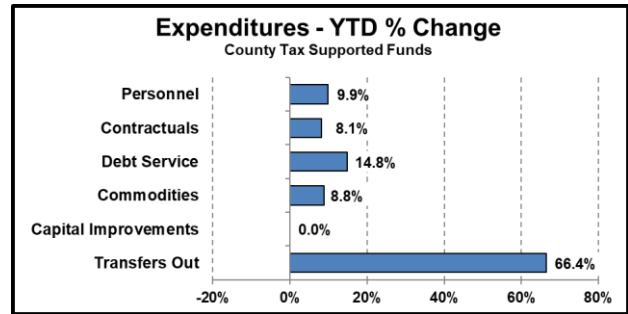


Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds' expenditures increased \$12.0 million (14.9 percent) compared to the first quarter of 2024.

Fire District 1 expenditures increased \$0.1 million (1.9 percent) compared to the first quarter of 2024.

All other operating funds' expenditures increased \$87.5 million (202.1 percent) compared to the first quarter of 2024.



Key Expenditures — Property-Tax-Supported Funds

Personnel expenditures increased \$3.8 million (9.9 percent) compared to the first quarter of 2024, due to an increase in salaries and wages (\$2.9 million), retirement contributions (\$0.6 million), health/life insurance premiums (\$0.4 million), and FICA - OASDI taxes (\$0.2 million) all by departments County-wide, which were offset by a decrease in overtime (\$0.3 million) mostly by the Sheriff's Office and Emergency Communications.

	2020	2021	2022	2023	2024	2025
KPERS - Retirement Rates						
	9.89%	9.87%	9.90%	9.43%	10.26%	10.71%
KP&F - Retirement Rates						
Sheriff	21.93%	22.80%	22.99%	22.86%	23.10%	25.67%
Fire	21.93%	22.80%	22.99%	22.86%	23.10%	25.67%
EMS	21.93%	22.80%	22.99%	22.86%	23.10%	25.67%

Contractual expenditures increased \$2.4 million (8.1 percent) compared to the first quarter of 2024. The increase is primarily due to increases in facility/lease rentals (\$1.0 million) by the Facilities Department due to a shopping cart for costs associated with the Ruffin lease as well as expenses for such services, in software/hardware maintenance (\$0.6 million) by the Division of Information Technology due to increases in subscription costs and consulting fees for certain projects, in grant awards (\$0.5 million) mostly by the Department of Aging and Disabilities (\$0.4 million) and by the Crime Prevention Fund (\$0.1 million) both due to the timing of shopping carts created, and in legal professional services (\$0.3 million) due to a shopping cart as well as expenses related to the court backlog. 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.



Debt payments increased \$0.1 million (14.8 percent) compared to the first quarter of 2024, primarily due to an increase in interest payments made through the first quarter of 2025 compared to the same timeframe in 2024.

accounts for the corresponding funds; the status of current capital projects; and the fund statements prepared based on Generally Accepted Accounting Principles.

Commodities expenditures increased \$0.3 million (8.8 percent) compared to the first quarter of 2024, due to an increase in technology equipment (\$0.2 million) primarily by the Division of Information Technology due to expenses for a Technology Review Board (TRB) project and in medical supplies (\$0.1 million) by EMS due to a shopping cart and expenses for various supplies.

Capital Improvement expenditures increased a nominal amount, \$829 (0.0 percent), compared to the first quarter of 2024, due to an increase in improvements other than buildings for a shopping cart for blinds by District Court and in facilities improvements for backflow expenses by the Facilities Department.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures decreased a nominal amount, \$1,316 (100.0 percent) compared to the first quarter of 2024. The decrease is primarily due to a decrease in furniture/office equipment by the Division of Information Technology due to a shopping cart created for a server in 2024, which was offset by an increase in vehicles by MABCD due to the timing of a shopping cart that had been previously created.

Transfers to other funds increased \$5.3 million (66.4 percent) compared to the first quarter of 2024. The increase is primarily due to increases in transfers out – capital projects (\$8.3 million) due to the timing of transfers made as well as an overall increase in cash-funded projects and in transfers out - sales tax revenue (\$0.2 million) by Highways due to an increase in sales tax received in the first three months of 2025 compared to the same timeframe in 2024, which were partially offset by a decrease in transfers out – operating (\$3.1 million) by the Elections Office, Facilities, and the Division of Information Technology due to transfers made to reserve funds in 2024.

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

2025 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	\$ 168,542,982	\$ 9,265,265	\$ 17,226,324	\$ 21,770,201	\$ -	\$ -	\$ 216,804,773
Motor vehicle taxes	18,617,467	859,032	1,938,851	2,093,115	-	-	23,508,465
Local retail sales & use tax	40,171,940	-	-	-	-	-	40,171,940
All other taxes	238,543	286,245	-	-	3,959,888	-	4,484,676
Licenses & permits	38,467	-	14,007	9,871	89,526	9,212,635	9,364,506
Intergovernmental	794,591	3,913	4,935,524	-	140,402,288	-	146,136,316
Charges for services	35,660,284	-	18,303	810,393	46,499,755	49,433,969	132,422,705
Fines & forfeitures	51,784	-	-	-	220,686	-	272,470
Miscellaneous	2,111,232	-	39,190	52,150	123,896	3,125,917	5,452,384
Reimbursements	6,394,546	-	28,656	4,282	94,719	488,613	7,010,816
Uses of money & property	15,969,236	-	-	725,000	345,626	-	17,039,862
Transfers in & other proceeds	-	2,560,736	-	-	3,332,151	5,711,647	11,604,533
Total	288,591,071	12,975,192	24,200,854	25,465,013	195,068,535	67,972,781	614,273,445
Expenditures							
Personnel	180,784,536	-	7,619,398	20,316,414	63,474,517	6,090,646	278,285,511
Contractual	62,350,796	20,000	17,212,353	2,367,884	33,958,688	55,776,009	171,685,730
Debt Service	-	11,940,541	-	2,061,502	-	-	14,002,043
Commodities	8,750,277	-	254,204	885,061	1,934,432	3,603,509	15,427,482
Capital improvements	977	-	-	-	89,626,588	820,000	90,447,565
Capital outlay	1,180,000	-	-	370,000	370,525	3,347,656	5,268,181
Transfers to other funds	35,981,781	-	353,167	-	968,925	82,919	37,386,792
Total	289,048,367	11,960,541	25,439,122	26,000,861	190,333,675	69,720,739	612,503,304
Net change in fund balance	(457,296)	1,014,651	(1,238,267)	(535,849)	4,734,860	(1,747,958)	1,770,141
Actual beginning fund balance	105,311,007	6,928,428	4,380,034	7,999,604	62,798,956	39,639,189	227,057,218
Ending Fund Balance	\$ 104,853,711	\$ 7,943,079	\$ 3,141,767	\$ 7,463,755	\$ 67,533,816	\$ 37,891,231	\$ 228,827,359

Year-End Fund Balance:

General Fund: Expenditures are estimated to exceed revenues by \$0.5 million at year-end, primarily due to a projected decrease in investment income and one-time capital expenses.

Debt Service Funds: Expenditures from debt service funds are estimated to be \$1.0 million less than revenues. This decrease in expenses is due primarily to less debt originated than previously planned and a projected increase in tax revenues.

Special Revenue Funds–Property Tax Supported: These funds are projected to decrease by \$1.2 million by year-end, primarily due to a projected overall increase in expenditures and an effort to strategically reduce fund balances in these funds.

Fire District 1: The fund balance is projected to decrease by \$0.5 million by year-end, primarily due to a projected decrease in charges for services.

Special Revenue Funds–Non Property Tax Supported: These funds are estimated to increase by \$4.7 million by year-end primarily due to a

projected increase in charges for services in COMCARE due to an increase in the prospective payment system (PPS-1) reimbursement rate.

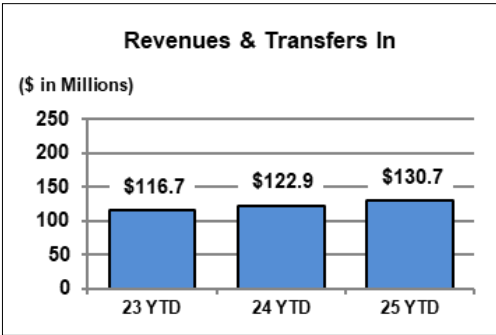
Enterprise and Internal Service Funds: The fund balances within this fund are estimated to decrease by \$1.7 million by year-end. This is primarily due to a projected increase in health insurance premiums due to a stabilized staff, thus causing a decrease in turnover rates.



General Fund

General Fund

Major Revenues



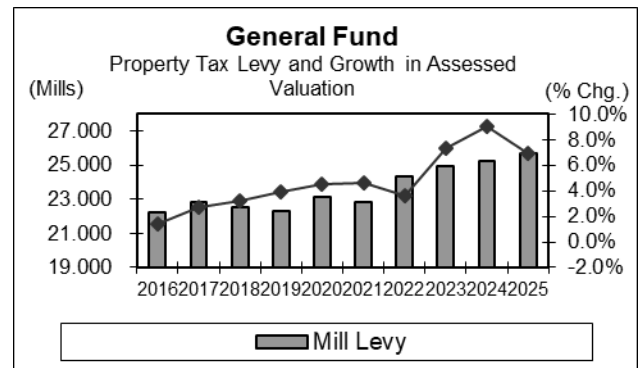
Total revenues in the General Fund through the first quarter of 2025 totaled \$130.7 million, an increase of \$7.8 million (6.3 percent) compared to the same timeframe in 2024.

The increase in revenue is largely attributable to increases in current property taxes (\$6.3 million), miscellaneous revenue (\$0.7 million), reimbursements (\$0.6 million), charges for services (\$0.5 million), local retail sales and use taxes (\$0.4 million), back property taxes (\$0.4 million), and motor vehicle taxes (\$0.2 million). The increase in current property taxes is due to an increase in assessed valuation of 8.1 percent (\$6.3 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 miscellaneous revenue (\$0.7 million) is primarily due to an increase in miscellaneous revenue (\$0.5 million) collected by the Division of Finance for the sale of the Sheriff's airplane and an increase in refunds (\$0.2 million) collected by Stormwater Management from the City of Wichita for flood control. The increase in reimbursements (\$0.6 million) is due to an increase in administrative reimbursements (\$0.7 million) collected by the Division of Finance compared to the same period in 2024, which was offset by a decrease in miscellaneous reimbursements (\$0.1 million) collected by the County Manager's Office due to the timing of reimbursements collected from Wichita State University (WSU) for intern salaries and benefits. The increase in charges for services (\$0.5 million) is due to an increase in prisoner housing/care (\$0.2 million) collected by the Sheriff's Office due to an increase in inmate population, an increase in Medicaid fees (\$0.1 million) and Medicare fees (\$0.1 million) primarily collected by Emergency Medical Services (EMS), and an

increase in officer fees (\$0.1 million) collected by the Register of Deeds as a result of an increase of 29.1 percent in number and length of documents processed in the first quarter of 2025 compared to 2024. The increase in local retail sales and use taxes (\$0.4 million) is due to improved economic activity. The increase in back property taxes (\$0.4 million) is due to an increase in collection of delinquent taxes (\$0.5 million) which is offset by a decrease in refunding warrants (\$0.1 million) collected by the County Treasurer. The increase in motor vehicle taxes (\$0.2 million) is due to an increase in motor vehicle registrations for the first quarter of 2025 compared to the same period in 2024.

The increases were partially offset by decreases in licenses and permits (\$1.2 million) and uses of money and property (\$0.2 million). The decrease in licenses and permits (\$1.2 million) is due to MABCD moving out of the General Fund into the new Code Inspection and Enforcement Fund in 2024 and the timing of adjustments made in the financial system. The decrease in uses of money and property (\$0.2 million) is due to a decrease in investment income (\$0.6 million) and District Court investment income (\$0.1 million), which was offset by an increase in penalties and interest on back taxes (\$0.4 million).

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



Property taxes (current) are the largest revenue source in the General Fund. Through the first quarter of 2025, \$99.9 million in current property taxes had been collected, an increase of \$6.3 million (6.7 percent) compared to the previous year. The mill



levy rate for this Fund is 24.801, a decrease of 0.404 mills from the 2024 rate of 25.205 mills.

Local retail sales and use tax collections through the first quarter of 2025 increased \$0.4 million (4.4 percent) compared to the same timeframe in 2024. Collections in three of three months in 2025 exceeded collections in the same months in 2024. 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	2024	2025	% Change
January	3,174,576	3,266,017	2.88%
February	3,645,478	3,908,489	7.21%
March	2,939,795	3,012,795	2.48%
Total	9,759,849	10,187,301	4.38%

Motor Vehicle tax collections were \$2.4 million through the first quarter of 2025, an increase of \$0.2 million (11.2 percent) compared to the same timeframe in 2024. Motor vehicle taxes are collected in accordance with K.S.A. 79-5111, which requires these taxes to be allocated to each fund with a property-tax levy in proportion to the property tax levied during the previous year’s budget.

Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the Exploited and Missing Child Unit (EMCU), which is a jointly operated program between the Sheriff’s Office, the Kansas Department for Children and Families (DCF), and the Wichita Police Department (WPD) that investigates child abuse, human trafficking, and missing children cases. Receipts in this category totaled \$0.2 million, a nominal decrease of \$5,155 (3.2 percent) compared to the same timeframe in 2024.

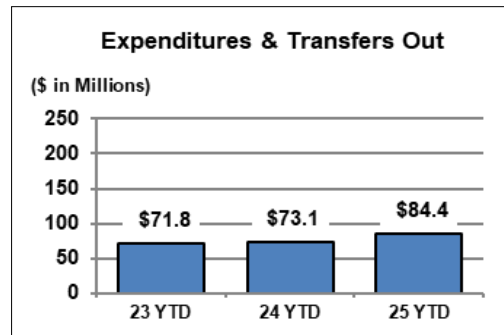
Charges for services revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The \$8.5 million collected through the first quarter of 2025 was \$0.5 million (6.3 percent) more than the same timeframe in 2024, mainly due to an increase in prisoner housing/care (\$0.2 million) collected by the Sheriff’s

Office due to an increase in inmate population, an increase in Medicaid fees (\$0.1 million) and Medicare fees (\$0.1 million) primarily collected by Emergency Medical Services (EMS), and an increase in officer fees (\$0.1 million) collected by the Register of Deeds as a result of an increase of 29.1 percent in number and length of documents processed in the first quarter of 2025 compared to 2024.

Uses of Money and Property revenue, which includes investment income, decreased \$0.2 million (4.3 percent) compared to the same timeframe in 2024 as the result of moderating economic activity.

Transfers from other funds and other proceeds are typically a result of completed capital projects, which varies as projects can be completed any time during the year. Through the first quarter of 2024 and 2025 no revenue was captured in this category.

Major Expenditures



Actual year-to-date expenditures through the first quarter of 2025 increased \$11.3 million (15.4 percent) compared to the same timeframe in 2024. Increases were recorded in transfers out (\$5.3 million), personnel (\$3.6 million), contractals (\$2.1 million), commodities (\$0.3 million), and capital improvements (\$829), which were partially offset by a decrease in equipment (\$1,316).

Personnel costs increased \$3.6 million (9.6 percent) compared to the first quarter of 2024. The increase is mostly attributable to increases in salaries and wages (\$2.7 million), retirement contributions (\$0.5 million), and health and life insurance premiums (\$0.4 million) by departments County-wide due to the pay adjustments approved in the 2025 budget.



General Fund Detailed Personnel Expenditures				
Category	Year-to Date Comparison*			
	2024	2025	% Change	
Salaries and Wages	\$ 25,410,404	\$ 28,121,478	10.67%	
Overtime	1,546,490	1,237,755	-19.96%	
Allowances	17,724	18,831	6.25%	
FICA - OASDI	1,631,623	1,779,381	9.06%	
FICA - HI	381,589	416,145	9.06%	
Health/Dental Ins.	4,253,670	4,660,746	9.57%	
Retirement	3,551,583	4,085,641	15.04%	
Workers' Comp.	357,058	396,494	11.04%	
Unemployment Tax	24,397	26,612	9.08%	
Vac. Sell as Benefits	40,260	48,444	20.33%	
Donated Leave	1,179	506	-57.05%	
Wireless Allowance	32,170	32,784	1.91%	
Call Back/On Call	38,209	25,981	-32.00%	
Total	\$ 37,286,354	\$ 40,850,798	9.56%	

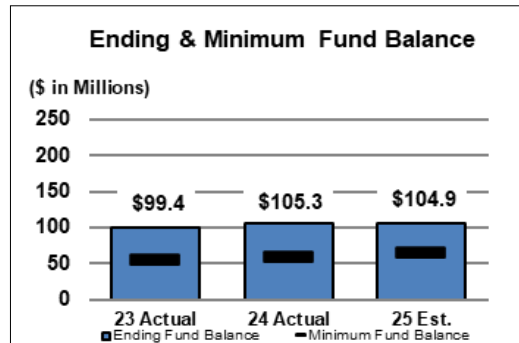
Contractual services expenditures increased \$2.1 million (8.4 percent) through the first quarter of 2025 compared to the same timeframe in 2024. The increase is primarily due to a facility lease/rental (\$1.0 million) by the Facilities Department due to a shopping cart for costs associated with the Ruffin lease as well as expenses for such services, in software/hardware maintenance (\$0.7 million) mostly by the Division of Information Technology (\$0.6 million) due to increases in subscription costs and consulting fees for certain projects and by District Court (\$0.1 million) for software maintenance, in legal professional services (\$0.3 million) due to a shopping cart as well as expenses related to the court backlog, and in equipment repair and maintenance (\$0.1 million) by Emergency Medical Services (EMS) for repair and maintenance agreements on medical equipment. 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.

Commodity expenditures increased \$0.3 million (9.5 percent) compared to the first quarter of 2024, primarily due to increases in technology equipment (\$0.2 million) by the Division of Information Technology due to expenses for a Technology Review Board (TRB) project and in medical supplies (\$0.1 million) by EMS due to a shopping cart and expenses for various supplies.

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

the Local Sales Tax Road and Bridge Fund. Other transfers include funding from cash-funded capital facility and drainage projects. Those projects include the Building Automation System (BAS) replacement for multiple County-owned facilities (\$3.0 million), refreshing the Historic Courthouse data center (\$1.4 million), replacing and installing new outdoor warning devices (\$0.7 million), replacing roofs on County-owned properties (\$0.7 million), and upgrades to the public elevators as the Main Courthouse, Historic Courthouse, and Parking Garage (\$0.4 million).

General Fund Ending Balance



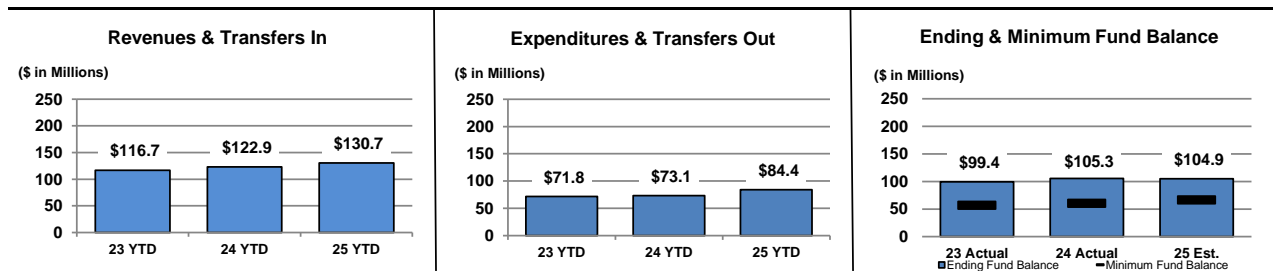
The General Fund 2025 beginning budgetary fund balance of \$105.3 million is estimated to decrease \$0.5 million (0.4 percent) by the end of 2025, primarily due to a projected decrease in investment income.



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 2025 is 24.801 mills.

Revenues through 2025 increased \$7.8 million versus the same time period in 2024, specifically in current property taxes (\$6.3 million), miscellaneous revenue (\$0.7 million), reimbursements (\$0.6 million), charges for services (\$0.5 million), local retail sales and use taxes (\$0.4 million), back property taxes (\$0.4 million), and motor vehicle taxes (\$0.2 million). The increases were partially offset by decreases in licenses and permits (\$1.2 million) and uses of money and property (\$0.2 million). Expenditures increased \$11.3 million compared to the same time frame in 2024, specifically in transfers out (\$5.3 million), personnel (\$3.6 million), contractals (\$2.1 million), and commodities (\$0.3 million). There were no significant decreases in expenditures to offset the increases in expenditures in the first quarter of 2025 compared to the same time period in 2024.



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

For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

	2024 YTD		2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 93,553,235	\$ 166,247,550	\$ 166,247,550	\$ 99,856,572	\$ 166,274,275	\$ 26,725
Back Prop. Taxes & Ref. Warrants	1,042,227	10,072,247	1,947,465	1,467,747	2,268,707	321,242
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	2,132,652	7,498,381	15,623,163	2,372,474	18,617,467	2,994,304
Local Retail Sales & Use Taxes	9,759,849	41,133,004	41,133,004	10,187,301	40,171,940	(961,065)
All Other Taxes	57,798	213,443	213,443	56,182	238,543	25,100
Licenses & Permits	1,192,153	38,287	38,287	(4,436)	38,467	180
Intergovernmental	160,416	856,305	856,305	155,261	794,591	(61,714)
Charges for Services	7,959,787	34,808,665	34,808,665	8,457,925	35,660,284	851,619
Fines & Forfeitures	4,502	132,853	132,853	19,040	51,784	(81,069)
Miscellaneous	635,379	2,113,495	2,113,495	1,286,374	2,111,232	(2,263)
Reimbursements	1,037,538	4,168,354	4,168,354	1,673,925	6,394,546	2,226,191
Uses of Money & Property	5,364,625	15,445,814	15,445,814	5,135,259	15,969,236	523,422
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	122,900,159	282,728,400	282,728,400	130,663,625	288,591,071	5,862,670
Expenditures & Transfers Out						
Personnel	\$ 37,286,484	\$ 188,790,532	\$ 188,733,801	\$ 40,850,798	\$ 180,784,536	\$ (7,949,265)
Contractuals	25,015,557	96,893,994	96,883,265	27,120,996	62,350,796	(34,532,468)
Debt Service	-	-	-	-	-	-
Commodities	2,795,257	9,088,298	9,127,347	3,060,612	8,750,277	(377,069)
Capital Improvement	-	8,268,733	30,908	829	977	(29,931)
Capital Outlay	1,316	1,930,000	1,930,000	-	1,180,000	(750,000)
Transfers Out	8,029,927	27,675,447	35,941,683	13,362,096	35,981,781	40,097
Total Expenditures & Transfers Out	73,128,541	332,647,004	332,647,004	84,395,331	289,048,367	(43,598,637)
Net Change in Fund Balance	49,771,618	(49,918,603)	(49,918,603)	46,268,294	(457,296)	(37,735,966)
Actual Beginning Fund Balance	99,427,609	105,311,007	105,311,007	105,311,007	105,311,007	-
Ending Fund Balance	\$ 149,199,227	\$ 55,392,404	\$ 55,392,404	\$ 151,579,301	\$ 104,853,711	\$ (37,735,966)



General Fund

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

For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Expenditures and Interfund Transfers Out By Department						
General Government						
County Commission						
Personnel	199,947	950,807	942,607	193,193	802,040	(140,567)
Contractuals	25,625	106,419	106,419	33,033	63,034	(43,385)
Debt Service	-	-	-	-	-	-
Commodities	1,449	18,381	26,581	12,110	18,341	(8,240)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commission	227,021	1,075,607	1,075,607	238,336	883,415	(192,192)
County Manager						
Personnel	365,687	1,982,403	1,982,403	451,331	1,934,907	(47,496)
Contractuals	275,132	351,850	351,850	215,588	427,301	75,451
Debt Service	-	-	-	-	-	-
Commodities	6,692	22,361	22,361	4,410	17,255	(5,106)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Manager	647,511	2,356,614	2,356,614	671,329	2,379,464	22,849
County Counselor						
Personnel	298,510	1,528,735	1,528,735	331,830	1,438,588	(90,147)
Contractuals	170,400	350,548	350,548	93,238	609,960	259,412
Debt Service	-	-	-	-	-	-
Commodities	1,585	25,650	25,650	1,412	20,115	(5,535)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	470,495	1,904,933	1,904,933	426,479	2,068,664	163,731
County Clerk						
Personnel	319,305	1,446,815	1,446,815	315,873	1,354,236	(92,579)
Contractuals	3,414	16,750	16,750	3,735	9,892	(6,858)
Debt Service	-	-	-	-	-	-
Commodities	2,643	160,309	160,309	3,342	143,658	(16,651)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	325,362	1,623,874	1,623,874	322,950	1,507,786	(116,089)
Register of Deeds						
Personnel	289,916	1,414,225	1,414,225	302,362	1,302,266	(111,959)
Contractuals	3,766	17,674	17,104	14,464	15,412	(1,692)
Debt Service	-	-	-	-	-	-
Commodities	3,485	26,000	26,570	26,014	26,260	(310)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	297,167	1,457,899	1,457,899	342,840	1,343,938	(113,961)
Election Commissioner						
Personnel	475,516	1,725,898	1,725,898	386,555	1,686,005	(39,893)
Contractuals	395,535	746,212	746,212	446,926	673,150	(73,063)
Debt Service	-	-	-	-	-	-
Commodities	51,093	115,000	115,000	27,677	37,270	(77,730)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	2,884,428	-	-	-	-	-
Total Election Commissioner	3,806,572	2,587,110	2,587,110	861,158	2,396,425	(190,685)



General Fund

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

For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
General Government (Continued)						
Division of Human Resources						
Personnel	417,531	2,110,308	2,110,308	441,044	1,901,267	(209,041)
Contractuals	82,617	214,825	221,275	164,932	221,240	(35)
Debt Service	-	-	-	-	-	-
Commodities	9,596	45,000	38,550	8,553	36,000	(2,550)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Human Resources	509,743	2,370,133	2,370,133	614,528	2,158,507	(211,626)
Division of Finance						
Personnel	759,608	3,661,595	3,661,595	808,423	3,487,299	(174,295)
Contractuals	337,466	1,072,943	1,072,943	515,437	763,435	(309,508)
Debt Service	-	-	-	-	-	-
Commodities	556	83,750	83,747	4,964	50,393	(33,354)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	3	3	3	-
Total Division of Finance	1,097,630	4,818,288	4,818,288	1,328,827	4,301,130	(517,158)
Budgeted Transfers						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	5,000,000	5,000,000	-	6,321,206	1,321,206
Total Budgeted Transfers	-	5,000,000	5,000,000	-	6,321,206	1,321,206
Contingency Reserves						
Personnel	-	548,354	548,354	-	-	(548,354)
Contractuals	-	38,261,941	35,322,482	-	3,419,833	(31,902,649)
Debt Service	-	-	-	-	-	-
Commodities	-	750,000	750,000	-	-	(750,000)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	750,000	750,000	-	-	(750,000)
Transfers Out	-	-	-	-	-	-
Total Contingency Reserves	-	40,310,295	37,370,836	-	3,419,833	(33,951,003)
County Appraiser						
Personnel	1,208,688	5,779,154	5,779,154	1,213,920	5,209,113	(570,041)
Contractuals	72,936	252,280	252,280	88,667	260,650	8,369
Debt Service	-	-	-	-	-	-
Commodities	11,852	84,797	84,797	8,720	64,366	(20,431)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Appraiser	1,293,475	6,116,231	6,116,231	1,311,307	5,534,129	(582,103)
County Treasurer						
Personnel	338,329	1,492,163	1,492,163	313,918	1,340,097	(152,066)
Contractuals	24,000	68,350	68,350	14,906	61,064	(7,286)
Debt Service	-	-	-	-	-	-
Commodities	18,444	87,026	87,026	6,774	86,476	(550)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Treasurer	380,772	1,647,539	1,647,539	335,598	1,487,637	(159,902)



General Fund

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

For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

	2024 YTD			2025 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
General Government (Continued)						
Metropolitan Area Planning Dept.						
Personnel	-	-	-	-	-	-
Contractuals	205,834	889,372	889,372	222,343	889,372	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	205,834	889,372	889,372	222,343	889,372	-
Facilities Department						
Personnel	666,550	3,514,745	3,486,537	680,485	2,918,609	(567,927)
Contractuals	1,934,635	4,912,070	5,941,423	3,238,392	5,422,485	(518,938)
Debt Service	-	-	-	-	-	-
Commodities	354,465	649,317	649,317	317,739	860,661	211,344
Capital Improvements	-	5,247,539	28,408	140	205	(28,203)
Capital Outlay	-	-	-	-	-	-
Transfers Out	143,705	-	5,247,539	5,247,539	5,247,539	-
Total Facilities Department	3,099,355	14,323,671	15,353,224	9,484,296	14,449,499	(903,725)
Central Services						
Personnel	347,484	1,681,022	1,681,022	355,561	1,525,530	(155,492)
Contractuals	24,958	126,216	156,216	119,423	145,675	(10,542)
Debt Service	-	-	-	-	-	-
Commodities	795,062	1,071,381	1,041,381	690,204	948,472	(92,909)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Central Services	1,167,504	2,878,619	2,878,619	1,165,188	2,619,676	(258,943)
Division of Information & Technology						
Personnel	1,927,063	9,083,619	9,083,619	1,986,981	8,690,780	(392,840)
Contractuals	3,412,181	8,743,277	8,743,277	3,833,494	8,775,889	32,612
Debt Service	-	-	-	-	-	-
Commodities	32,768	615,273	615,273	236,948	560,060	(55,213)
Capital Improvements	-	1,354,354	-	-	-	-
Capital Outlay	28,366	135,000	135,000	-	135,000	-
Transfers Out	117,398	-	1,354,354	1,354,354	1,354,354	-
Total Division of Info. & Tech.	5,517,777	19,931,523	19,931,523	7,411,777	19,516,082	(415,441)
Public Safety						
Office of the Medical Director						
Personnel	121,515	566,943	566,943	128,378	527,577	(39,367)
Contractuals	9,691	22,865	22,865	11,325	24,243	1,378
Debt Service	-	-	-	-	-	-
Commodities	1,526	21,500	21,500	3,734	8,759	(12,741)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Office of the Medical Director	132,732	611,308	611,308	143,438	560,578	(50,730)
Emergency Communications						
Personnel	1,771,800	10,014,003	10,014,003	2,028,096	10,217,254	203,251
Contractuals	26,614	45,053	50,053	16,995	36,093	(13,960)
Debt Service	-	-	-	-	-	-
Commodities	20,103	90,947	85,947	7,735	42,319	(43,628)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	1,000,000	1,000,000	-	1,000,000	-
Transfers Out	-	-	-	-	-	-
Total Emergency Communications	1,818,517	11,150,003	11,150,003	2,052,827	11,295,667	145,663



General Fund

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

For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Public Safety (Continued)						
Emergency Management						
Personnel	55,012	215,552	215,552	44,535	192,967	(22,586)
Contractuals	16,249	173,767	173,767	25,983	81,047	(92,719)
Debt Service	-	-	-	-	-	-
Commodities	8,256	183,432	183,432	42,282	200,283	16,851
Capital Improvements	-	656,833	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	162,390	819,223	656,833	722,245	(96,978)
Total Emergency Management	79,517	1,391,974	1,391,974	769,634	1,196,542	(195,432)
Emergency Medical Services						
Personnel	3,996,100	20,649,123	20,649,123	4,531,139	20,210,113	(439,009)
Contractuals	1,309,564	2,687,361	2,687,361	1,306,182	3,389,454	702,093
Debt Service	-	-	-	-	-	-
Commodities	502,000	1,450,364	1,450,364	615,869	2,003,795	553,431
Capital Improvements	-	247,507	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	247,507	247,507	247,507	-
Total Emergency Medical Services	5,807,664	25,034,354	25,034,354	6,700,697	25,850,870	816,515
Reg. Forensic Science Center						
Personnel	1,025,595	4,920,560	4,920,560	1,087,473	4,698,360	(222,200)
Contractuals	271,531	468,441	468,441	269,403	735,390	266,949
Debt Service	-	-	-	-	-	-
Commodities	107,880	439,038	439,038	81,335	377,751	(61,287)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	(400)	-	-
Transfers Out	-	-	-	-	-	-
Total Regional Forensic Science Center	1,405,006	5,828,039	5,828,039	1,437,810	5,811,501	(16,538)
Department of Corrections						
Personnel	2,495,857	12,693,067	12,693,067	2,621,002	12,342,272	(350,795)
Contractuals	1,632,879	2,366,787	2,387,104	1,282,431	2,300,863	(86,241)
Debt Service	-	-	-	-	-	-
Commodities	121,755	664,000	643,683	114,708	633,683	(10,000)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	992,000	992,000	-	992,000	-
Total Department of Corrections	4,250,491	16,715,854	16,715,854	4,018,140	16,268,818	(447,037)
Sheriff's Office						
Personnel	12,686,427	63,578,637	63,578,637	14,473,496	62,855,991	(722,646)
Contractuals	7,179,441	17,948,163	17,908,164	7,110,493	14,939,622	(2,968,542)
Debt Service	-	-	-	-	-	-
Commodities	201,943	889,370	929,369	329,505	1,040,281	110,912
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	4,471	21,000	21,000	2,209	14,988	(6,012)
Total Sheriff's Office	20,072,283	82,437,170	82,437,170	21,915,702	78,850,883	(3,586,288)
District Attorney						
Personnel	2,964,393	17,346,686	17,346,686	3,399,104	15,518,573	(1,828,113)
Contractuals	480,035	650,946	633,896	396,875	741,157	107,261
Debt Service	-	-	-	-	-	-
Commodities	(1,062)	122,050	139,100	(56,134)	98,363	(40,737)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Attorney	3,443,365	18,119,682	18,119,682	3,739,845	16,358,094	(1,761,589)



General Fund

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

For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Public Safety (Continued)						
District Court						
Personnel	19,519	232,246	232,246	36,025	238,253	6,006
Contractuals	1,380,423	4,299,805	6,209,711	1,769,384	7,243,296	1,033,585
Debt Service	-	-	-	-	-	-
Commodities	127,428	288,950	288,950	88,628	288,050	(900)
Capital Improvements	-	2,500	2,500	689	772	(1,728)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Court	1,527,370	4,823,501	6,733,407	1,894,725	7,770,370	1,036,963
Crime Prevention Fund						
Personnel	-	-	-	-	-	-
Contractuals	104,137	482,383	482,383	199,567	482,383	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Crime Prevention Fund	104,137	482,383	482,383	199,567	482,383	-
MABCD						
Personnel	-	-	-	-	-	-
Contractuals	(3,676)	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(27,050)	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total MABCD	(30,726)	-	-	-	-	-
Courthouse Police						
Personnel	340,074	1,874,777	1,874,778	360,000	1,559,240	(315,537)
Contractuals	10,655	41,000	41,000	9,936	43,153	2,153
Debt Service	-	-	-	-	-	-
Commodities	3,106	20,192	20,192	3,447	17,848	(2,344)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	45,000	45,000	-	45,000	-
Transfers Out	-	-	-	-	-	-
Total Courthouse Police	353,835	1,980,969	1,980,970	373,383	1,665,242	(315,728)
Public Works						
Budget Transfers - Local Sales Tax						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	4,879,924	20,566,502	20,566,502	5,093,651	20,085,970	(480,532)
Total Budget Transfers	4,879,924	20,566,502	20,566,502	5,093,651	20,085,970	(480,532)
Noxious Weeds						
Personnel	81,675	454,303	454,303	101,160	444,965	(9,338)
Contractuals	17,786	84,514	84,514	17,910	79,171	(5,342)
Debt Service	-	-	-	-	-	-
Commodities	14,786	99,629	99,629	25,407	88,597	(11,032)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Noxious Weeds	114,248	638,446	638,446	144,477	612,733	(25,713)



General Fund

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

For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Public Works (Continued)						
Stormwater Management						
Personnel	149,681	683,299	683,299	158,003	677,848	(5,451)
Contractuals	1,486,722	1,895,786	1,895,786	1,595,486	1,866,603	(29,183)
Debt Service	-	-	-	-	-	-
Commodities	1,532	2,700	2,700	1,200	2,560	(140)
Capital Improvements	-	760,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	760,000	760,000	760,000	-
Total Stormwater Management	1,637,935	3,341,784	3,341,784	2,514,689	3,307,010	(34,774)
Environmental Resources						
Personnel	20,326	93,920	93,920	21,133	90,752	(3,168)
Contractuals	39,423	51,331	51,331	42,167	42,884	(8,447)
Debt Service	-	-	-	-	-	-
Commodities	223	2,331	2,331	-	392	(1,939)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Environmental Resources	59,972	147,582	147,582	63,300	134,027	(13,554)
Public Services						
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	109,000	218,000	218,000	109,000	218,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	109,000	218,000	218,000	109,000	218,000	-
COMCARE						
Personnel	813,253	4,410,122	4,410,122	861,553	3,705,605	(704,516)
Contractuals	350,045	997,872	997,872	415,662	976,361	(21,511)
Debt Service	-	-	-	-	-	-
Commodities	80,761	212,450	212,450	61,962	190,331	(22,119)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total COMCARE	1,244,060	5,620,444	5,620,444	1,339,177	4,872,298	(748,146)
Department of Aging & Disabilities						
Personnel	26,648	134,379	134,379	28,222	113,359	(21,019)
Contractuals	837,169	2,408,359	2,408,359	1,294,027	2,402,494	(5,865)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	38,830	38,830	-	29,000	(9,830)
Total Department of Aging & Disabilities	863,817	2,581,568	2,581,568	1,322,249	2,544,854	(36,714)
Health Department						
Personnel	935,144	3,901,402	3,881,079	883,748	3,797,599	(83,480)
Contractuals	281,516	782,471	802,794	219,855	722,945	(79,849)
Debt Service	-	-	-	-	-	-
Commodities	214,173	726,805	726,805	256,745	764,038	37,233
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	894,725	894,725	-	206,969	(687,756)
Total Health Department	1,430,833	6,305,404	6,305,404	1,360,348	5,491,551	(813,852)



General Fund

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

For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Culture & Recreation						
Sedgwick County Parks Dept.						
Personnel	127,787	688,047	688,047	121,806	525,267	(162,780)
Contractuals	108,846	309,776	274,776	67,453	362,673	87,897
Debt Service	-	-	-	-	-	-
Commodities	101,158	110,795	145,795	62,808	123,769	(22,026)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Parks Dept.	337,791	1,108,618	1,108,618	252,067	1,011,708	(96,910)
Sedgwick County Zoo						
Personnel	1,973,989	9,104,568	9,104,568	2,121,396	9,190,250	85,682
Contractuals	400,000	150,000	150,000	150,000	150,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Zoo	2,373,989	9,254,568	9,254,568	2,271,396	9,340,250	85,682
Exploration Place						
Personnel	46,647	209,576	209,576	49,085	207,592	(1,984)
Contractuals	1,010,441	1,800,741	1,800,741	1,010,441	1,802,725	1,984
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Exploration Place	1,057,088	2,010,317	2,010,317	1,059,525	2,010,317	(1)
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	407,472	378,782	378,782	369,827	378,782	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	407,472	378,782	378,782	369,827	378,782	-
Community Development						
Extension Council						
Personnel	-	-	-	-	-	-
Contractuals	206,370	742,933	742,933	185,733	742,933	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Extension Council	206,370	742,933	742,933	185,733	742,933	-
Economic Development						
Personnel	20,907	99,478	99,478	18,568	79,960	(19,518)
Contractuals	200,028	1,609,335	1,609,335	200,029	783,338	(825,997)
Debt Service	-	-	-	-	-	-
Commodities	-	9,500	9,500	105	132	(9,368)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Economic Development	220,934	1,718,313	1,718,313	218,703	863,431	(854,882)



General Fund

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

For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

	2024 YTD			2025 YTD		Fiscal Year Estimates As of Apr. 2025	Variance with Revised Budget Positive/Negative	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts				
		Adopted	Revised					
Community Development (Continued)								
Community Programs								
Personnel	-	-	-	-	-	-	-	
Contractuals	141,697	46,795	46,795	8,000	46,795	-	-	
Debt Service	-	-	-	-	-	-	-	
Commodities	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	
Total Community Programs	141,697	46,795	46,795	8,000	46,795	-	-	
Total Expenditures & Transfers Out	73,095,541	332,547,004	332,547,004	84,294,864	289,048,367	(43,498,637)	(43,498,637)	
Net Change in Fund Balance	49,771,618	(49,918,603)	(49,918,603)	46,268,294	(457,296)	(37,735,966)	(37,735,966)	
Actual Fund Balance, Beginning of Year	99,427,609	105,311,007	105,311,007	105,311,007	105,311,007	-	-	
Ending Fund Balance	\$ 149,199,227	\$ 55,392,404	\$ 55,392,404	\$ 151,579,301	\$ 104,853,711	\$ (37,735,966)	\$ (37,735,966)	

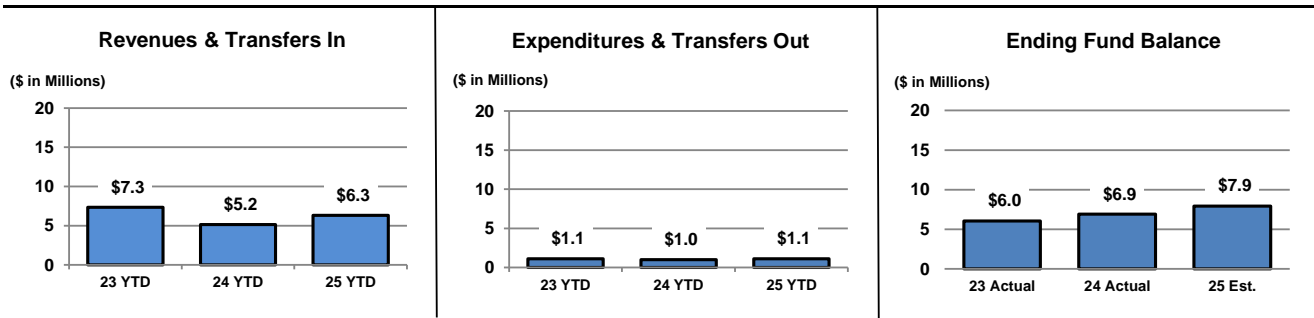


Budgetary Accounts

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 2025, 1.366 mills were levied, an increase of 0.210 mills from the 2024 budget.



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

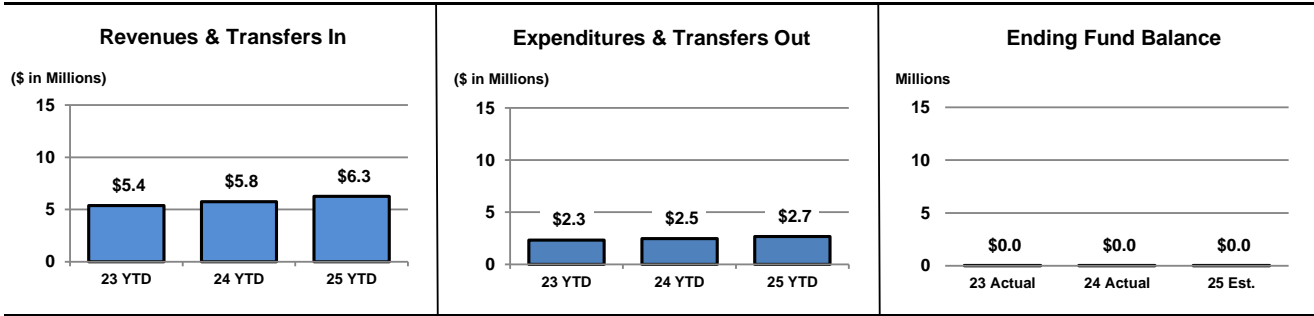
For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

	2024 YTD		2025 YTD			Fiscal Year Estimates As of Apr. 2025	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts			
		Adopted	Revised				
Revenues & Transfers In							
Current Property Taxes	\$ 4,293,082	\$ 9,153,927	\$ 9,153,927	\$ 5,499,424	\$ 9,160,507	\$ 6,580	
Back Prop. Taxes & Ref. Warrants	78,622	89,318	89,318	85,245	104,758	15,440	
Special Assessment Prop. Taxes	217,573	289,842	289,842	223,437	286,245	(3,597)	
Motor Vehicle Taxes	164,801	740,762	740,762	131,461	859,032	118,270	
Local Retail Sales & Use Tax	-	-	-	-	-	-	
All Other Taxes	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	3,913	3,913	
Charges for Services	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
Reimbursements	-	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	-	
Transfers In & Other Proceeds	399,392	2,392,306	2,392,306	399,392	2,560,736	168,430	
Total Revenues & Transfers In	5,153,470	12,666,155	12,666,155	6,338,960	12,975,192	309,036	
Expenditures & Transfers Out							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contractuals	6,655	20,000	20,000	153	20,000	-	
Debt Service	972,633	12,301,425	12,301,425	1,116,448	11,940,541	(360,884)	
Commodities	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total Expenditures & Transfers Out	979,288	12,321,425	12,321,425	1,116,601	11,960,541	(360,884)	
Net Change in Fund Balance	4,174,182	344,730	344,730	5,222,359	1,014,651	(51,848)	
Actual Beginning Fund Balance	6,028,500	6,902,638	6,902,638	6,902,638	6,902,638	-	
Ending Fund Balance	\$ 10,202,682	\$ 7,247,368	\$ 7,247,368	\$ 12,124,997	\$ 7,917,289	\$ (51,848)	



Wichita State University

In June 1987, the Board of County Commissioners and the Wichita City Council approved an inter-local agreement in which the City ended a property tax levy of 1.5 mills and the County created a county-wide levy for an equal amount. Of the revenue received from the levy, approximately 33.1 percent is primarily used to pay the debt service for the campus facilities and for the National Center for Aviation Training. Approximately 46.8 percent makes up student support and serves as the universities primary source of support for scholarships and assistantships for city and county residents. Approximately 4.4 percent is budgeted for Economic and Community Development. 7.5 percent of total expenditures provide funding for operation and oversight of mill levy fund. Finally, 8.2 percent is required for contingency reserve.



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

For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

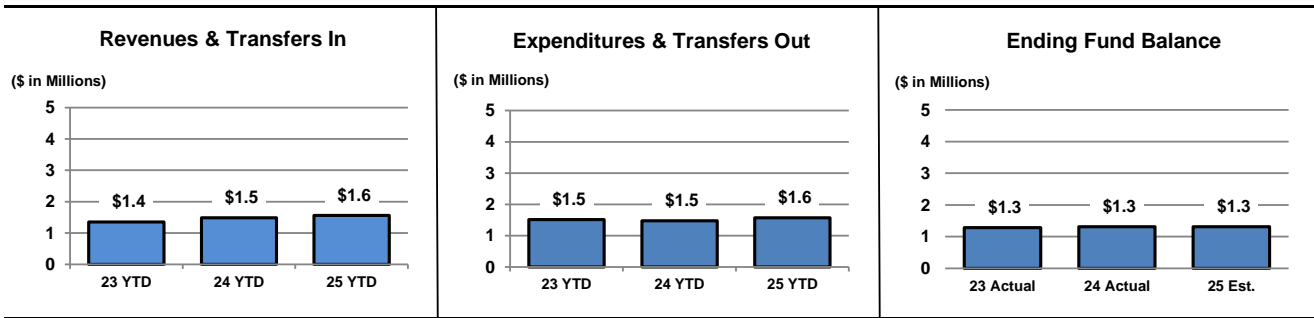
	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 5,567,957	\$ 10,072,247	\$ 10,072,247	\$ 6,039,721	\$ 10,056,757	\$ (15,490)
Back Prop. Taxes & Ref. Warrants	62,999	115,898	115,898	92,305	135,932	20,035
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	129,212	957,035	957,035	141,715	1,108,309	151,274
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	5,760,168	11,493,767	11,493,767	6,273,740	11,300,999	(192,769)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	2,457,500	11,645,180	11,645,180	2,674,084	11,300,998	(344,182)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,457,500	11,645,180	11,645,180	2,674,084	11,300,998	(344,182)
Net Change in Fund Balance	3,302,668	(151,413)	(151,413)	3,599,657	-	(536,950)
Actual Beginning Fund Balance	9,500	9,500	9,500	9,500	9,500	-
Ending Fund Balance	\$ 3,312,168	\$ (141,913)	\$ (141,913)	\$ 3,609,157	\$ 9,500	\$ (536,950)



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 2025 mill levy for the County, with \$2.8 million in revenue budgeted from a property tax rate of 0.372 mills for the year, a 0.013 mills increase from 2024, 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, 2025, with comparative actuals ending March 31, 2024

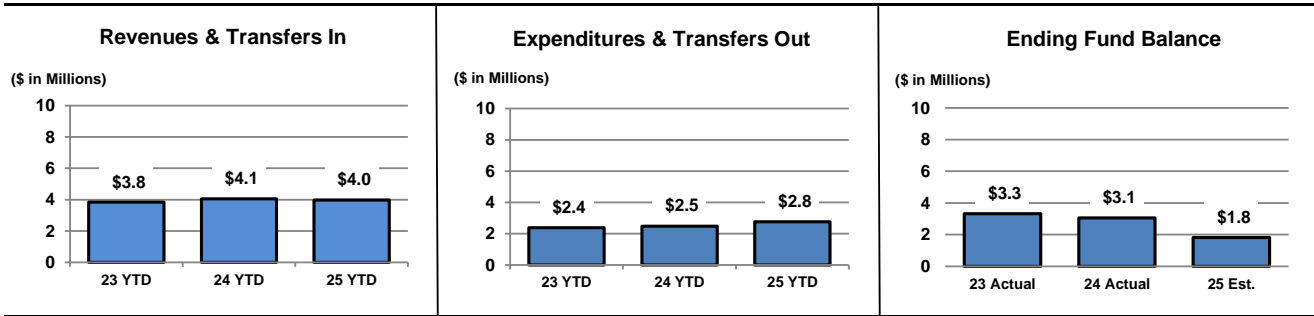
	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 1,429,090	\$ 2,491,202	\$ 2,491,202	\$ 1,497,886	\$ 2,493,942	\$ 2,740
Back Prop. Taxes & Ref. Warrants	16,648	29,747	29,747	24,135	34,889	5,142
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	34,817	245,423	245,423	35,934	284,163	38,740
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	3,605	18,000	18,000	-	18,303	303
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	826	7,000	7,000	200	1,833	(5,167)
Reimbursements	-	-	-	-	253	253
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,484,986	2,791,373	2,791,373	1,558,155	2,833,383	42,010
Expenditures & Transfers Out						
Personnel	\$ 171,158	\$ 908,917	\$ 908,917	\$ 183,954	\$ 792,105	\$ (116,812)
Contractuals	1,303,179	1,803,234	1,803,234	1,385,968	1,677,232	(126,002)
Debt Service	-	-	-	-	-	-
Commodities	539	38,000	38,000	79	2,514	(35,486)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	378,300	378,300	-	353,167	(25,133)
Total Expenditures & Transfers Out	1,474,876	3,128,451	3,128,451	1,570,002	2,825,018	(303,433)
Net Change in Fund Balance	10,110	(337,078)	(337,078)	(11,846)	8,365	(261,423)
Actual Beginning Fund Balance	1,285,501	1,309,864	1,309,864	1,309,864	1,309,864	-
Ending Fund Balance	\$ 1,295,611	\$ 972,786	\$ 972,786	\$ 1,298,018	\$ 1,318,229	\$ (261,423)



Highway

The Highway Department is financed through the Highway Fund to construct and maintain the County's roads, bridges and intersections. For 2025, the Fund is supported by a property tax levy of 0.662 mills, which represents a 0.080 mill decrease from last year's rate of 0.742.

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, 2025, with comparative actuals ending March 31, 2024

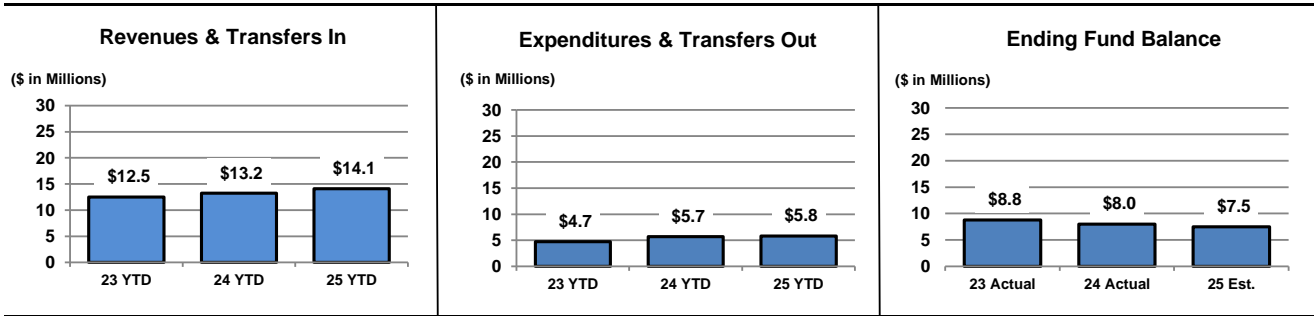
	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,754,213	\$ 4,438,000	\$ 4,445,283	\$ 2,665,789	\$ 4,437,562	\$ (7,721)
Back Prop. Taxes & Ref. Warrants	32,725	57,331	57,331	46,886	67,241	9,911
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	68,371	472,165	472,165	69,096	546,379	74,214
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	4,200	20,244	20,244	3,750	14,007	(6,237)
Intergovernmental	1,190,051	4,971,871	4,971,871	1,192,830	4,935,524	(36,347)
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	11,315	12,248	12,248	846	37,357	25,110
Reimbursements	1,268	31,592	31,592	681	28,404	(3,189)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	4,062,144	10,003,450	10,010,733	3,979,877	10,066,473	55,740
Expenditures & Transfers Out						
Personnel	\$ 1,297,803	\$ 7,741,280	\$ 7,741,280	\$ 1,560,353	\$ 6,827,293	\$ (913,987)
Contractuals	1,123,684	4,167,475	4,167,475	1,145,010	4,234,122	66,647
Debt Service	-	-	-	-	-	-
Commodities	63,284	372,795	372,795	50,999	251,690	(121,105)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,484,771	12,281,550	12,281,550	2,756,362	11,313,105	(968,445)
Net Change in Fund Balance	1,577,373	(2,278,100)	(2,270,818)	1,223,516	(1,246,633)	(912,705)
Actual Beginning Fund Balance	3,328,794	3,060,670	3,060,670	3,060,670	3,060,670	-
Ending Fund Balance	\$ 4,906,167	\$ 782,570	\$ 789,852	\$ 4,284,186	\$ 1,814,037	\$ (912,705)



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 2025 is 17.000 mills which is a decrease of 0.883 mills from 2024.

The Fire District's vehicle replacement plan was included in the 2025 budget.



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

For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

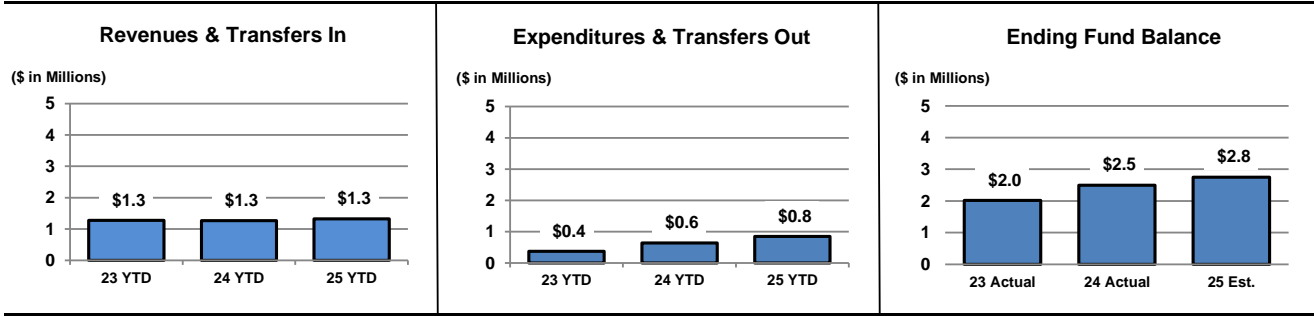
	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 12,638,438	\$ 21,506,560	\$ 21,506,560	\$ 13,571,342	\$ 21,506,525	\$ (35)
Back Prop. Taxes & Ref. Warrants	(28,767)	263,676	263,676	168,906	263,676	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	251,098	2,097,675	2,097,675	261,534	2,093,115	(4,560)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	1,975	10,508	10,508	575	9,871	(637)
Intergovernmental	-	-	-	-	-	-
Charges for Services	59,854	1,011,460	1,011,460	75,309	810,393	(201,067)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	320,900	18,894	18,894	1,310	52,150	33,256
Reimbursements	-	1,290	1,290	1,010	4,282	2,992
Use of Money & Property	-	761,837	761,837	-	725,000	(36,837)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	13,243,498	25,671,901	25,671,901	14,079,986	25,465,013	(206,888)
Expenditures & Transfers Out						
Personnel	\$ 4,263,410	\$ 20,103,229	\$ 20,103,229	\$ 4,631,239	\$ 20,316,414	\$ 213,185
Contractuals	783,543	6,601,301	6,601,301	699,303	2,367,884	(4,233,417)
Debt Service	43,351	2,061,502	2,061,502	43,351	2,061,502	-
Commodities	431,395	1,004,768	1,004,768	442,821	885,061	(119,707)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	203,259	370,000	370,000	17,423	370,000	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	5,724,958	30,140,800	30,140,800	5,834,137	26,000,861	(4,139,939)
Net Change in Fund Balance	7,518,541	(4,468,899)	(4,468,899)	8,245,849	(535,849)	(4,346,828)
Actual Beginning Fund Balance	8,770,201	7,999,604	7,999,604	7,999,604	7,999,604	-
Ending Fund Balance	\$ 16,288,742	\$ 3,530,705	\$ 3,530,705	\$ 16,245,453	\$ 7,463,755	\$ (4,346,828)



Solid Waste

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

In 2018, the storm debris contingency was reinstated in the amount of \$250,000 after being eliminated in 2016. Fees increased in 2020 with the base residential rate increasing from \$5.88 to \$7.80 and held flat in 2021. In 2022, the base residential rate increased from \$7.80 to \$7.90. In 2024, the fee schedule was updated to take into account the amount and type of waste each property type generated, as well as which property types use the available solid waste services. The fee is structured to recover the full cost of specified solid waste services, with each customer group (residential and nonresidential property owners) paying aggregate fee totals based on the estimated share of service benefit they could receive. The Base Residential rate is \$3.55 for 2025, High Density (HD) Residential rate is \$2.84, and the HD Residential with Additional Use rate is \$4.44.



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

For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

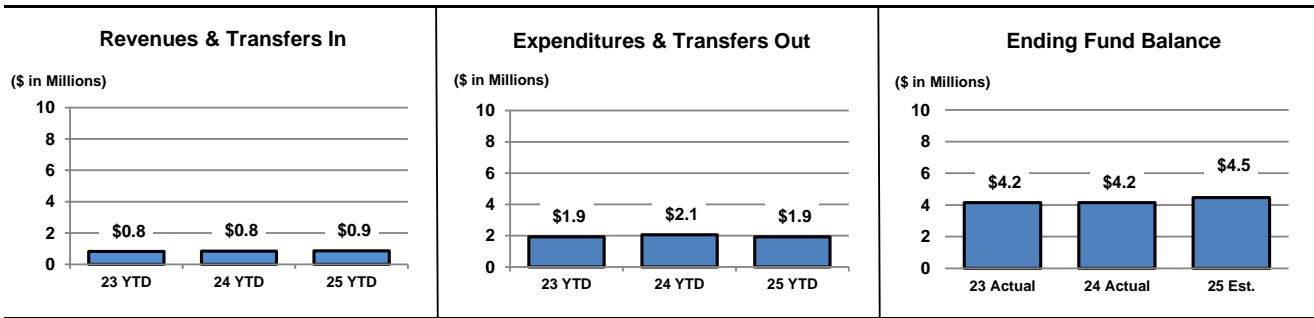
	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	430	31,361	31,361	406	89,526	58,165
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,266,881	2,271,453	2,271,453	1,323,906	2,199,012	(72,441)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	73	73	-	-	(73)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,267,311	2,302,888	2,302,888	1,324,312	2,288,538	(14,349)
Expenditures & Transfers Out						
Personnel	\$ 227,206	\$ 1,067,621	\$ 1,067,621	\$ 230,682	\$ 991,678	\$ (75,942)
Contractuals	373,281	1,551,542	1,541,542	567,122	949,506	(592,036)
Debt Service	-	-	-	-	-	-
Commodities	42,006	79,165	89,165	47,420	92,990	3,825
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	642,493	2,698,328	2,698,328	845,225	2,034,174	(664,154)
Net Change in Fund Balance	624,817	(395,441)	(395,441)	479,087	254,364	(678,503)
Actual Beginning Fund Balance	2,017,934	2,500,511	2,500,511	2,500,511	2,500,511	-
Ending Fund Balance	\$ 2,642,751	\$ 2,105,070	\$ 2,105,070	\$ 2,979,598	\$ 2,754,875	\$ (678,503)



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, 2025, with comparative actuals ending March 31, 2024

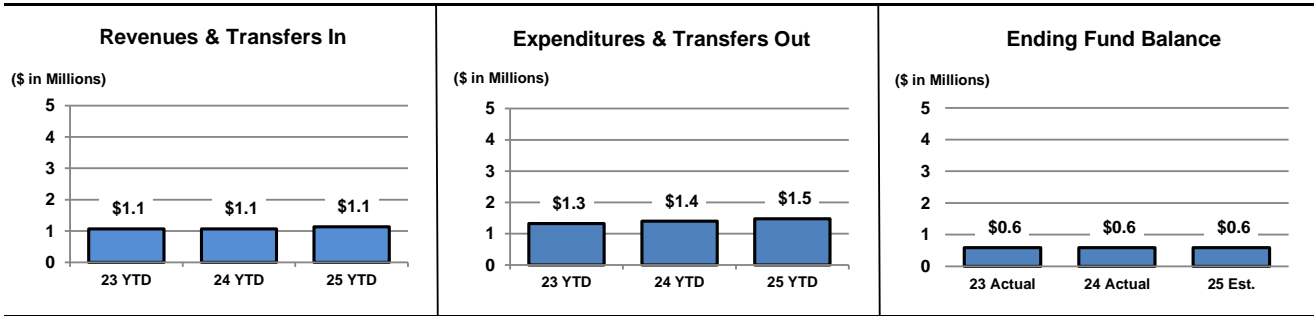
	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	844,243	3,718,793	3,718,793	872,474	3,766,643	47,850
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	85,229	85,229	-	210,643	125,414
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	844,243	3,804,022	3,804,022	872,474	3,977,285	173,264
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	2,025,552	2,917,063	2,917,063	1,879,758	2,906,749	(10,314)
Debt Service	-	-	-	-	-	-
Commodities	38,082	55,968	55,968	44,375	46,898	(9,070)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	712,251	712,251	-	711,821	(430)
Total Expenditures & Transfers Out	2,063,634	3,685,282	3,685,282	1,924,133	3,665,468	(19,814)
Net Change in Fund Balance	(1,219,391)	118,740	118,740	(1,051,659)	311,817	153,450
Actual Beginning Fund Balance	4,152,224	4,157,005	4,157,005	4,157,005	4,157,005	-
Ending Fund Balance	\$ 2,932,833	\$ 4,275,745	\$ 4,275,745	\$ 3,105,346	\$ 4,468,822	\$ 153,450



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. 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, 2025, with comparative actuals ending March 31, 2024

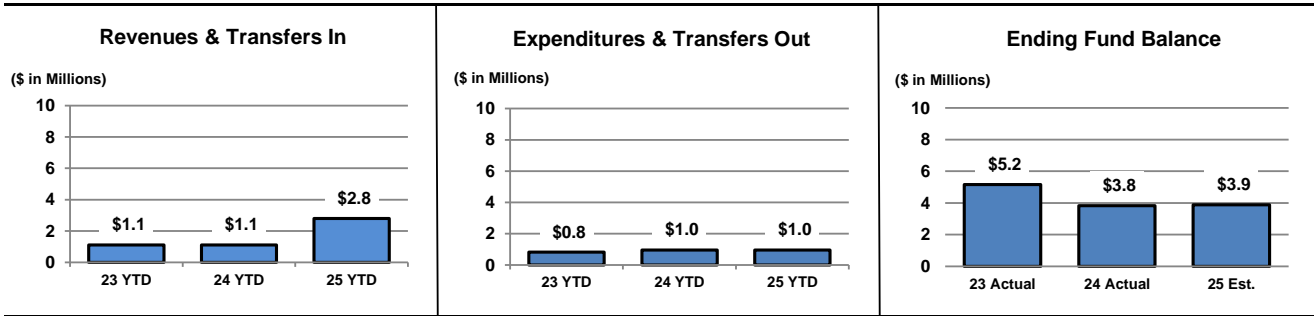
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	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	27,825	30,348	30,348	35,875	36,411	6,063
Charges for Services	1,025,613	4,975,189	4,975,189	1,056,887	5,038,468	63,279
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(8,092)	(15,385)	80,506	2,236	(6,020)	(86,527)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	24,293	61,515	61,515	35,174	98,584	37,069
Transfers In & Other Proceeds	-	606,165	606,165	-	659,559	53,394
Total Revenues & Transfers In	1,069,639	5,657,833	5,753,724	1,130,172	5,827,002	73,278
Expenditures & Transfers Out						
Personnel	\$ 1,004,204	\$ 4,971,230	\$ 4,971,230	\$ 1,013,407	\$ 4,359,090	\$ (612,140)
Contractuals	372,249	1,507,005	1,507,005	420,950	1,408,744	(98,261)
Debt Service	-	-	-	-	-	-
Commodities	22,161	72,500	72,500	41,745	59,168	(13,332)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,398,615	6,550,735	6,550,735	1,476,103	5,827,002	(723,733)
Net Change in Fund Balance	(328,976)	(892,902)	(797,011)	(345,931)	-	(650,455)
Actual Beginning Fund Balance	587,026	587,027	587,027	587,027	587,027	-
Ending Fund Balance	\$ 258,050	\$ (305,875)	\$ (209,984)	\$ 241,096	\$ 587,027	\$ (650,455)



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, 2025, with comparative actuals ending March 31, 2024

	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	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	1,043,055	3,100,612	3,451,653	2,603,617	3,193,943	(257,710)
Charges for Services	73,650	255,600	255,600	195,900	252,362	(3,238)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	19,465	19,465
Reimbursements	-	22,500	22,500	760	21,114	(1,386)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,116,705	3,378,712	3,729,753	2,800,277	3,486,884	(242,868)
Expenditures & Transfers Out						
Personnel	\$ 427,607	\$ 2,023,809	\$ 2,023,809	\$ 410,408	\$ 1,765,760	\$ (258,049)
Contractuals	511,345	1,781,821	2,112,862	539,930	1,638,412	(474,449)
Debt Service	-	-	-	-	-	-
Commodities	11,077	32,700	52,700	10,638	34,164	(18,536)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	950,028	3,838,330	4,189,371	960,976	3,438,337	(751,034)
Net Change in Fund Balance	166,676	(459,618)	(459,618)	1,839,301	48,547	(993,902)
Actual Beginning Fund Balance	5,158,698	3,830,034	3,830,034	3,830,034	3,830,034	-
Ending Fund Balance	\$ 5,325,374	\$ 3,370,416	\$ 3,370,416	\$ 5,669,335	\$ 3,878,581	\$ (993,902)

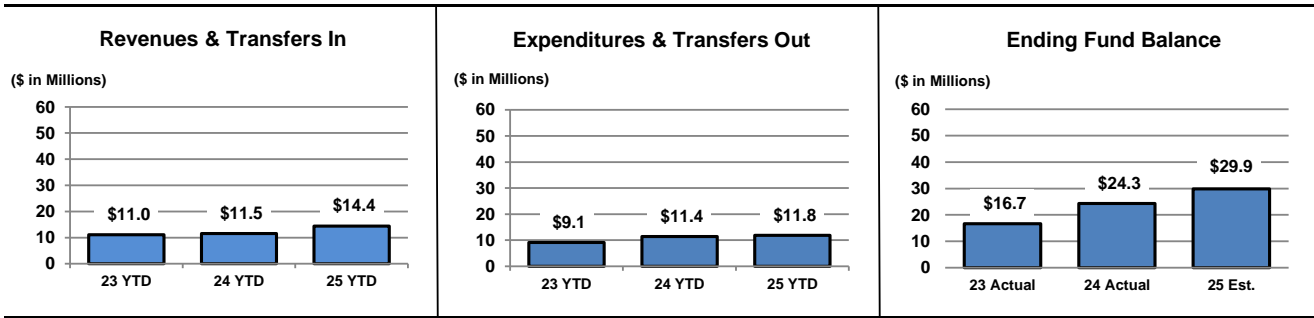


COMCARE Grants

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)

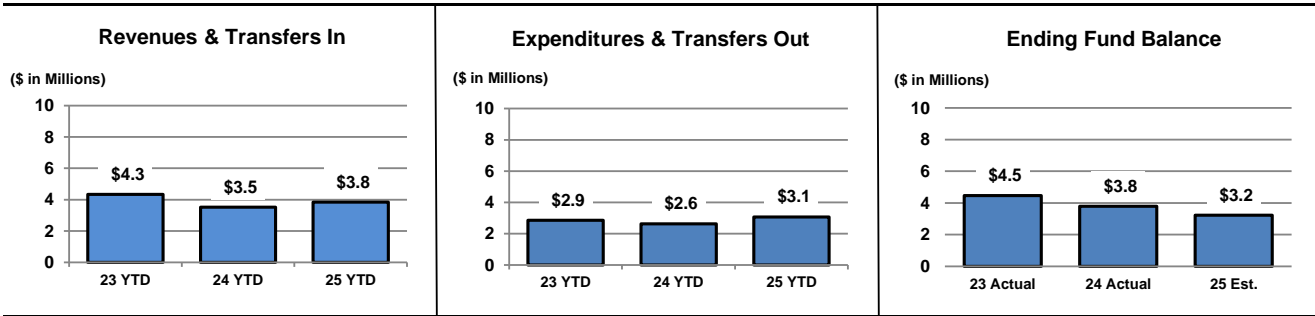
For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	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	3,840,346	15,518,421	15,843,104	4,940,675	15,839,246	(3,858)
Charges for Services	7,655,708	38,909,027	38,909,027	9,471,335	36,050,715	(2,858,312)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	5,838	8,675	8,820	145	18,745	9,925
Reimbursements	8,153	13,800	13,800	4,925	27,676	13,876
Use of Money & Property	793	10,000	10,000	452	597	(9,403)
Transfers In & Other Proceeds	-	132,393	132,393	-	132,393	-
Total Revenues & Transfers In	11,510,838	54,592,316	54,917,144	14,417,533	52,069,372	(2,847,772)
Expenditures & Transfers Out						
Personnel	\$ 7,595,727	\$ 42,693,052	\$ 42,936,053	\$ 8,152,132	\$ 34,892,937	\$ (8,043,117)
Contractuals	3,744,275	14,559,329	14,572,519	3,635,350	11,243,870	(3,328,649)
Debt Service	-	-	-	-	-	-
Commodities	98,843	844,775	845,120	53,841	356,559	(488,561)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	9,711	9,711
Total Expenditures & Transfers Out	11,438,845	58,097,156	58,353,692	11,841,323	46,503,077	(11,850,615)
Net Change in Fund Balance	71,993	(3,504,840)	(3,436,548)	2,576,210	5,566,295	(14,698,388)
Actual Beginning Fund Balance	16,678,410	24,289,130	24,289,130	24,289,130	24,289,130	-
Ending Fund Balance	\$ 16,750,403	\$ 20,784,290	\$ 20,852,582	\$ 26,865,340	\$ 29,855,425	\$ (14,698,388)



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)

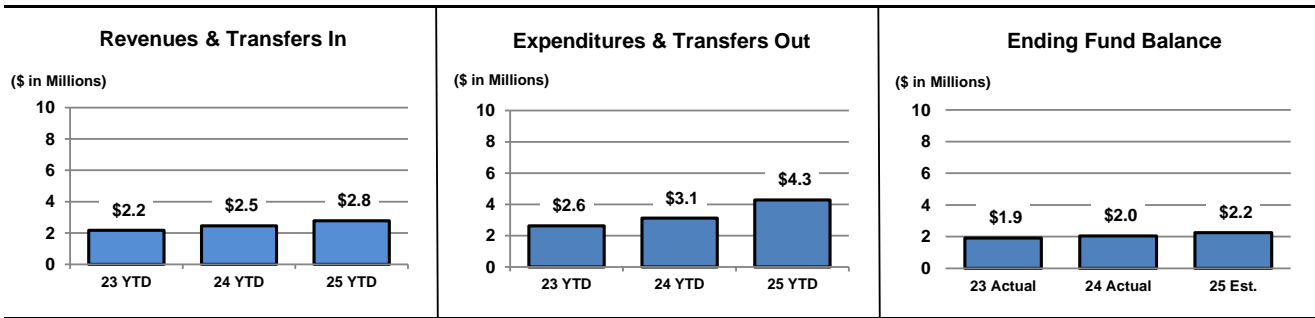
For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

	2024 YTD		2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates	Variance with Revised Budget
		Adopted	Revised		As of Apr. 2025	Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,407,860	11,732,174	12,080,728	3,709,321	10,895,788	(1,184,940)
Charges for Services	99,043	859,815	859,815	121,358	369,926	(489,889)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	3,419	29,729	29,729	10,657	23,884	(5,845)
Reimbursements	5,466	10,888	10,888	-	8,135	(2,752)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	992,000	992,000	-	992,000	-
Total Revenues & Transfers In	3,515,788	13,624,606	13,973,160	3,841,336	12,289,733	(1,683,427)
Expenditures & Transfers Out						
Personnel	\$ 2,160,305	\$ 12,134,043	\$ 12,207,460	\$ 2,485,872	\$ 10,884,804	\$ (1,322,656)
Contractuals	418,112	1,776,861	2,051,998	544,079	1,711,754	(340,244)
Debt Service	-	-	-	-	-	-
Commodities	52,874	267,500	267,500	44,078	266,583	(917)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,631,290	14,178,404	14,526,958	3,074,029	12,863,141	(1,663,817)
Net Change in Fund Balance	884,498	(553,798)	(553,798)	767,307	(573,407)	(3,347,244)
Actual Beginning Fund Balance	4,476,574	3,794,779	3,794,779	3,794,779	3,794,779	-
Ending Fund Balance	\$ 5,361,072	\$ 3,240,981	\$ 3,240,981	\$ 4,562,086	\$ 3,221,372	\$ (3,347,244)



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)

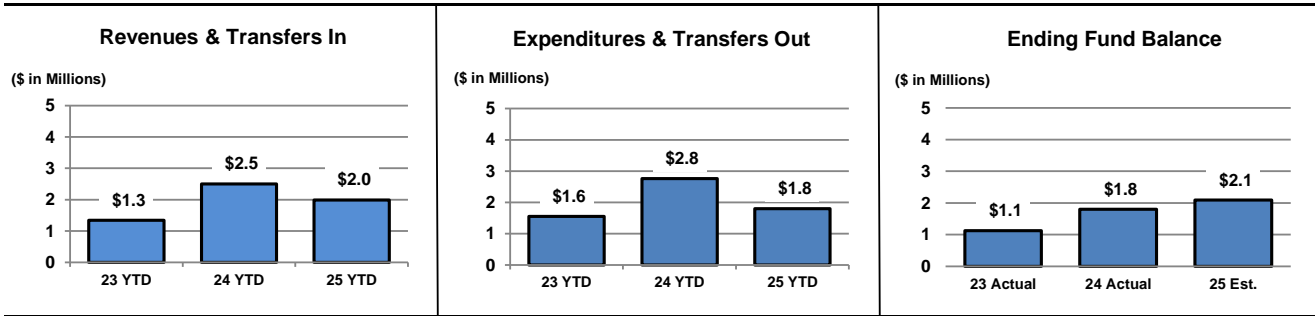
For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

	2024 YTD		2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates	Variance with Revised Budget
		Adopted	Revised		As of Apr. 2025	Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	2,321,554	9,360,290	9,977,148	2,509,663	8,160,375	(1,816,773)
Charges for Services	138,753	902,590	902,590	266,923	669,927	(232,663)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	840	12,500	12,500	156	27,115	14,615
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	417,130	433,630	-	316,924	(116,706)
Total Revenues & Transfers In	2,461,147	10,692,510	11,325,868	2,776,743	9,174,341	(2,151,528)
Expenditures & Transfers Out						
Personnel	\$ 568,131	\$ 3,732,763	\$ 3,877,018	\$ 672,121	\$ 2,773,891	\$ (1,103,127)
Contractuals	2,545,758	7,263,768	7,520,631	3,488,633	6,031,904	(1,488,728)
Debt Service	-	-	-	-	-	-
Commodities	6,634	155,383	171,383	55,204	87,912	(83,471)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	82,500	73,390	73,398	(9,102)
Transfers Out	-	-	78,675	-	-	(78,675)
Total Expenditures & Transfers Out	3,120,524	11,151,914	11,730,207	4,289,348	8,967,105	(2,763,103)
Net Change in Fund Balance	(659,376)	(459,404)	(404,339)	(1,512,605)	207,236	(4,914,630)
Actual Beginning Fund Balance	1,909,930	2,041,156	2,041,156	2,041,156	2,041,156	-
Ending Fund Balance	\$ 1,250,554	\$ 1,581,752	\$ 1,636,817	\$ 528,551	\$ 2,248,392	\$ (4,914,630)



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)

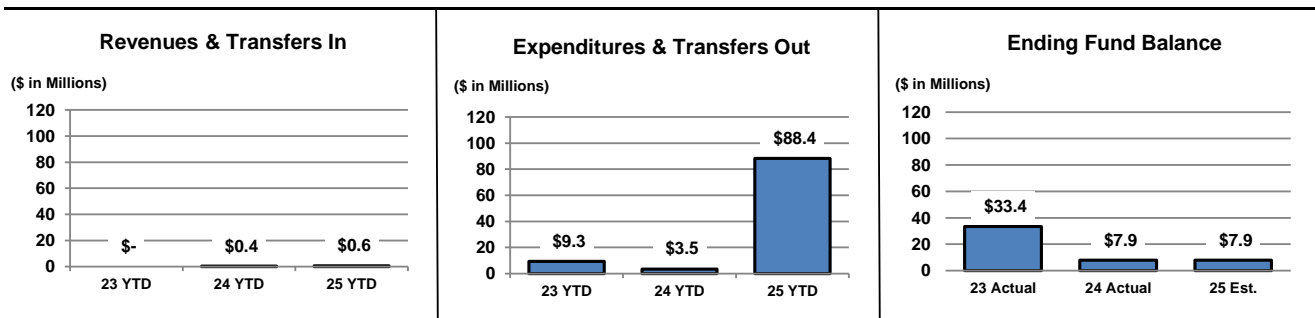
For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	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	2,418,041	9,003,995	9,321,221	1,853,674	6,259,744	(3,061,478)
Charges for Services	78,739	498,496	498,496	110,695	265,052	(233,444)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	520	814	814	-	691	(123)
Reimbursements	-	25,333	25,333	26,443	37,794	12,461
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	1,020,629	1,020,629	-	894,725	(125,904)
Total Revenues & Transfers In	2,497,300	10,549,268	10,866,494	1,990,812	7,458,005	(3,408,488)
Expenditures & Transfers Out						
Personnel	\$ 1,425,694	\$ 9,175,259	\$ 9,175,259	\$ 1,379,974	\$ 5,376,786	\$ (3,798,474)
Contractuals	189,290	1,711,604	1,989,884	312,450	1,389,642	(600,242)
Debt Service	-	-	-	-	-	-
Commodities	177,408	768,906	807,852	106,642	402,642	(405,210)
Capital Improvements	863,110	-	-	-	-	-
Capital Outlay	102,000	-	-	-	-	-
Transfers Out	-	125,904	125,904	-	-	(125,904)
Total Expenditures & Transfers Out	2,757,502	11,781,673	12,098,899	1,799,066	7,169,070	(4,929,829)
Net Change in Fund Balance	(260,201)	(1,232,406)	(1,232,406)	191,747	288,935	(8,338,317)
Actual Beginning Fund Balance	1,124,420	1,800,923	1,800,923	1,800,923	1,800,923	-
Ending Fund Balance	\$ 864,219	\$ 568,517	\$ 568,517	\$ 1,992,670	\$ 2,089,858	\$ (8,338,317)



Stimulus Grants

On March 11, 2020, the World Health Organization declared the novel coronavirus, COVID-19, a pandemic. On March 27, 2020, the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed by President Trump. The Act provided \$2 trillion in economic relief funding and allocated \$150 billion of that to state, local, and tribal governments. Sedgwick County received \$99.6 million, which was used by the County, municipalities, and approved entities to cover costs incurred due to COVID-19 between March 27, 2020 and December 30, 2020. Then, on March 11, 2021, the Federal American Rescue Plan Act (ARPA) was signed into law. The Act provided \$1.9 trillion for COVID response and recovery. It allocated \$350 billion to states and local governments. Sedgwick County was allocated \$100.2 million, paid in two equal installments in 2021 and 2022. The County spent its direct ARPA allocation by December 31, 2024. In 2025, activity in this Fund is now solely for the construction of the South Central Kansas Regional Psychiatric Hospital, a 104-bed secure hospital facility for in-patient adult mental health care. The project is to be funded with \$25 million from State ARPA funding, and the balance with grant funding from the State General Fund through the Kansas Department of Aging and Disabilities.



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

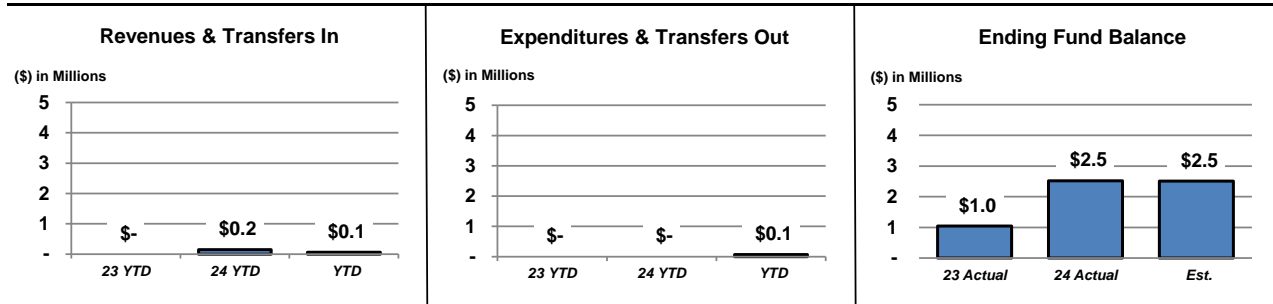
For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	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	350,000	-	-	552,641	89,655,526	89,655,526
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	350,000	-	-	552,641	89,655,526	89,655,526
Expenditures & Transfers Out						
Personnel	\$ 929,495	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,966,397	-	28,938	4,992	28,938	-
Debt Service	-	-	-	-	-	-
Commodities	447,510	-	380	-	-	-
Capital Improvements	189,140	-	89,626,588	88,383,951	89,626,588	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,532,541	-	89,655,906	88,388,943	89,655,526	(380)
Net Change in Fund Balance	(3,182,541)	-	(89,655,906)	(87,836,302)	-	89,655,146
Actual Beginning Fund Balance	33,439,309	7,855,416	7,855,416	7,855,416	7,855,416	-
Ending Fund Balance	\$ 30,256,767	\$ 7,855,416	\$ (81,800,490)	\$ (79,980,886)	\$ 7,855,416	\$ 89,655,146



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)

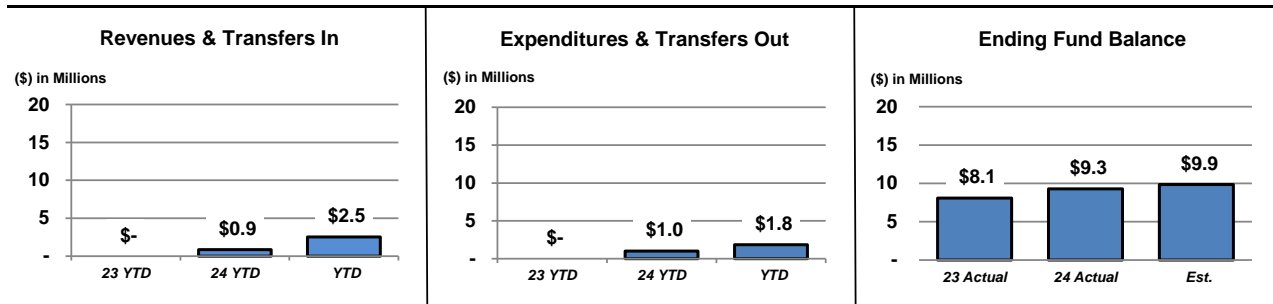
For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	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	151,995	-	-	59,838	59,838	59,838
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	151,995	-	-	59,838	59,838	59,838
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	-	66,555	66,555	66,555	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	-	-	66,555	66,555	66,555	-
Net Change in Fund Balance	151,995	-	(66,555)	(6,717)	(6,717)	59,838
Actual Beginning Fund Balance	1,040,386	2,514,513	2,514,513	2,514,513	2,514,513	-
Ending Fund Balance	\$ 1,192,381	\$ 2,514,513	\$ 2,447,958	\$ 2,507,796	\$ 2,507,796	\$ 59,838



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, 2025, with comparative actuals ending March 31, 2024

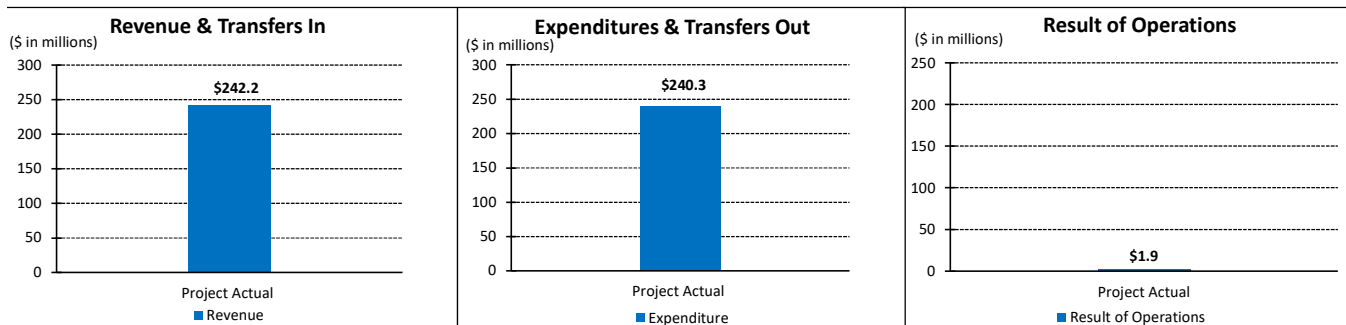
	2024 YTD		2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	861,367	8,365,648	8,365,648	2,404,907	9,212,635	846,988
Intergovernmental	-	-	-	-	-	-
Charges for Services	6,423	111,094	111,094	116,767	230,800	119,706
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	922	922	-	99	(823)
Reimbursements	-	-	-	-	1,892	1,892
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	867,790	8,477,663	8,477,663	2,521,675	9,445,426	967,763
Expenditures & Transfers Out						
Personnel	\$ 816,173	\$ 4,541,882	\$ 4,541,882	\$ 902,404	\$ 3,940,983	\$ (600,899)
Contractuals	196,120	5,433,090	5,433,090	928,786	4,744,911	(688,179)
Debt Service	-	-	-	-	-	-
Commodities	4,305	89,200	89,200	17,152	88,408	(792)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	82,919	82,919	-	82,919	-
Total Expenditures & Transfers Out	1,016,598	10,147,091	10,147,091	1,848,342	8,857,222	(1,289,869)
Net Change in Fund Balance	(148,808)	(1,669,427)	(1,669,427)	673,332	588,205	(322,106)
Actual Beginning Fund Balance	8,082,460	9,265,023	9,265,023	9,265,023	9,265,023	-
Ending Fund Balance	\$ 7,933,652	\$ 7,595,596	\$ 7,595,596	\$ 9,938,355	\$ 9,853,228	\$ (322,106)



INTRUST Bank Arena - Subfund

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

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



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

	Total Project				
	Budget				
	Original	Revised	FY '05-FY '24 Amounts	FY 2025 Amounts	
				Total Amounts	
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Intergovernmental revenue	-	-	10,000,000	-	10,000,000
Charges for service	-	-	14,495,677	-	14,495,677
Miscellaneous	-	-	857,579	42,500	900,079
Reimbursements	-	-	2,180,367	-	2,180,367
Other proceeds	-	-	8,103,298	-	8,103,298
Total revenues & transfers in	184,528,042	205,500,000	242,174,826	42,500	242,217,326
Expenditures & transfers out					
Arena A & E Services	11,229,042	13,642,034	13,642,034	-	13,642,034
Land Acquisition & Demolition	20,000,000	17,000,545	16,993,976	-	16,993,976
Site Costs	7,460,000	-	-	-	-
Parking	-	5,313,079	5,201,116	-	5,201,116
Infrastructure	4,000,000	7,097,966	7,097,966	-	7,097,966
Construction	77,000,000	141,822,940	141,822,940	-	141,822,940
Contingency	7,700,000	-	-	-	-
Pavilions	9,128,000	6,072,455	6,072,455	-	6,072,455
Operations Reserve	48,011,000	8,739,817	2,435,391	-	2,435,391
Project Management & Planning	-	5,232,168	5,232,168	-	5,232,168
Kansas Pavilions - Construct Restroom/Showers	-	181,032	181,032	-	181,032
Kansas Pavilions - Paving	-	402,791	402,791	-	402,791
Arena Operations	-	3,300,933	16,687,181	367,816	17,054,997
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	1,327,978
Arena Capital Improvements	-	1,043,409	23,218,464	1,203,889	24,422,353
Total expenditures & transfers out	184,528,042	211,408,448	240,315,492	1,571,705	241,887,198
Ending fund balance			\$ 1,859,334		\$ 330,128

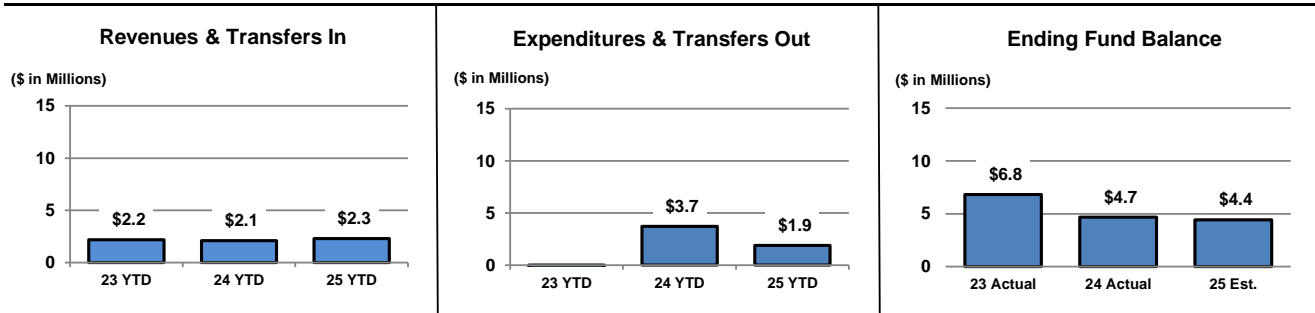


Fleet Management

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 2024 for vehicles.



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

For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

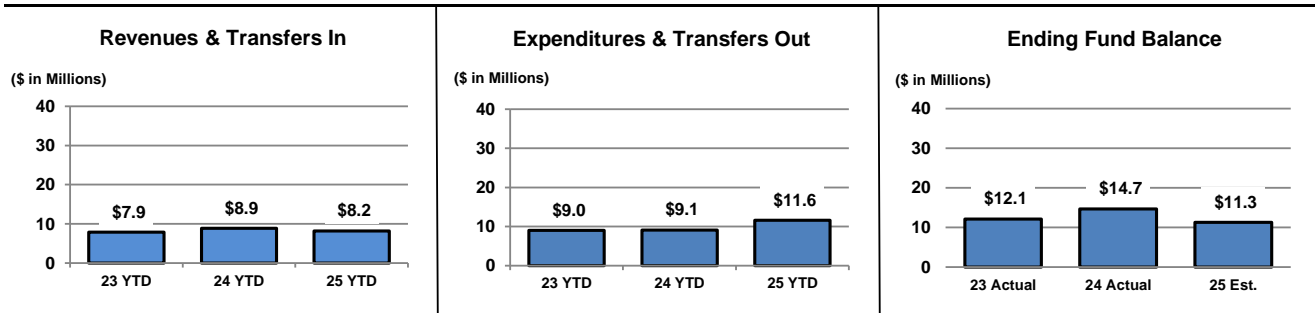
	2024 YTD		2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Apr. 2025	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,073,021	8,967,908	8,967,908	2,193,167	8,486,296	(481,611)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	27,263	286,475	286,475	90,729	197,227	(89,248)
Reimbursements	11,545	46,653	46,653	11,663	46,641	(12)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,111,829	9,301,035	9,301,035	2,295,559	8,730,164	(570,871)
Expenditures & Transfers Out						
Personnel	\$ 273,778	\$ 1,357,790	\$ 1,357,789	\$ 312,359	\$ 1,348,172	\$ (9,618)
Contractuals	255,565	866,777	866,777	376,491	832,239	(34,538)
Debt Service	-	-	-	-	-	-
Commodities	2,298,649	3,957,000	3,957,000	2,277,977	3,447,976	(509,024)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	883,304	6,184,102	6,184,102	(1,061,812)	3,347,656	(2,836,446)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,711,296	12,365,669	12,365,668	1,905,014	8,976,043	(3,389,626)
Net Change in Fund Balance	(1,599,468)	(3,064,633)	(3,064,633)	390,545	(245,879)	(3,960,497)
Actual Beginning Fund Balance	6,832,622	4,666,163	4,666,163	4,666,163	4,666,163	-
Ending Fund Balance	\$ 5,233,154	\$ 1,601,530	\$ 1,601,530	\$ 5,056,708	\$ 4,420,284	\$ (3,960,497)



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)

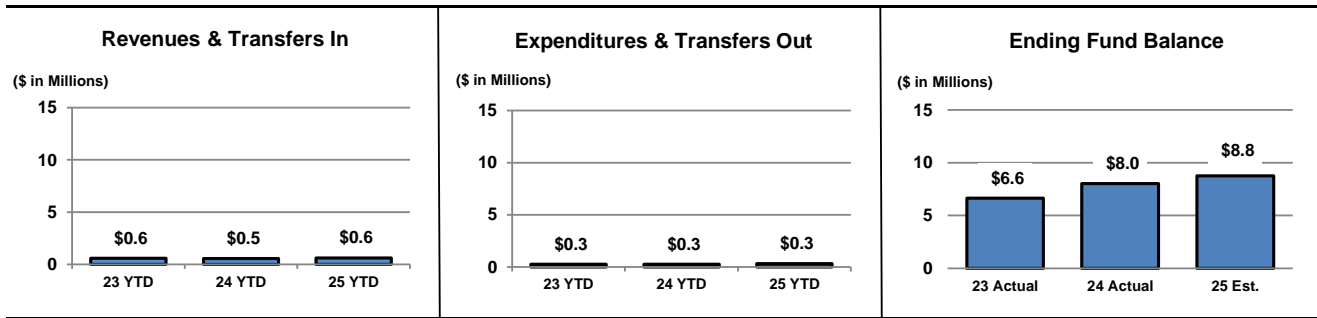
For the month ending March 31, 2025, with comparative actuals ending March 31, 2024

	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	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	8,088,458	42,505,713	42,505,713	7,338,885	36,363,115	(6,142,598)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	799,287	2,776,150	2,776,150	822,775	2,924,031	147,880
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	686,768	686,768	-	-	(686,768)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	8,887,746	45,968,631	45,968,631	8,161,660	39,287,146	(6,681,485)
Expenditures & Transfers Out						
Personnel	\$ 19,528	\$ 302,776	\$ 302,776	\$ 37,527	\$ 255,808	\$ (46,968)
Contractuals	9,103,529	42,930,371	42,930,371	11,572,085	42,483,317	(447,054)
Debt Service	-	-	-	-	-	-
Commodities	-	60,500	60,500	-	-	(60,500)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	9,123,057	43,293,648	43,293,648	11,609,612	42,739,125	(554,523)
Net Change in Fund Balance	(235,311)	2,674,984	2,674,984	(3,447,952)	(3,451,979)	(7,236,008)
Actual Beginning Fund Balance	12,128,869	14,703,990	14,703,990	14,703,990	14,703,990	-
Ending Fund Balance	\$ 11,893,558	\$ 17,378,974	\$ 17,378,974	\$ 11,256,038	\$ 11,252,011	\$ (7,236,008)



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, 2025, with comparative actuals ending March 31, 2024

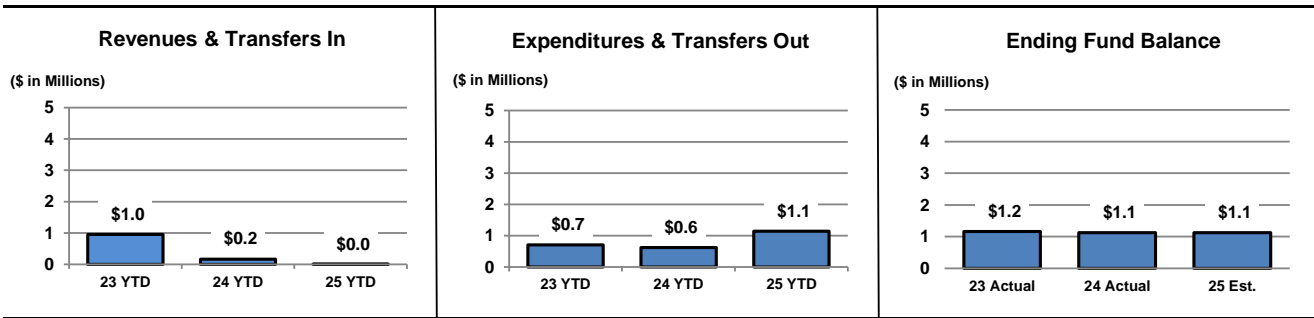
	2024 YTD		2025 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates	Variance with Revised Budget
		Adopted	Revised		As of Apr. 2025	Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	546,267	2,000,000	2,000,000	595,475	2,150,907	150,907
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	422	-	-	144	4,434	4,434
Reimbursements	-	15,000	15,000	4,508	4,902	(10,098)
Use of Money & Property	-	302,371	302,371	-	-	(302,371)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	546,688	2,317,371	2,317,371	600,128	2,160,243	(157,128)
Expenditures & Transfers Out						
Personnel	\$ 33,684	\$ 312,319	\$ 312,319	\$ 62,185	\$ 184,017	\$ (128,302)
Contractuals	228,047	1,882,030	1,862,030	239,740	1,192,613	(669,417)
Debt Service	-	-	-	-	-	-
Commodities	8,658	-	20,000	16,018	52,715	32,715
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	270,389	2,194,349	2,194,349	317,943	1,429,345	(765,004)
Net Change in Fund Balance	276,299	123,021	123,021	282,185	730,898	(922,132)
Actual Beginning Fund Balance	6,639,529	8,022,104	8,022,104	8,022,104	8,022,104	-
Ending Fund Balance	\$ 6,915,828	\$ 8,145,125	\$ 8,145,125	\$ 8,304,289	\$ 8,753,002	\$ (922,132)



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, 2025, with comparative actuals ending March 31, 2024

	2024 YTD		2025 YTD		Fiscal Year Estimates As of Apr. 2025	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	123	-	-	-	126	126
Reimbursements	168,912	200,000	200,000	496	435,177	235,177
Use of Money & Property	-	9,144	9,144	-	-	(9,144)
Transfers In & Other Proceeds	-	-	-	-	5,411,647	5,411,647
Total Revenues & Transfers In	169,036	209,144	209,144	496	5,846,950	5,637,807
Expenditures & Transfers Out						
Personnel	\$ 63,917	\$ 409,352	\$ 409,352	\$ 83,322	\$ 361,666	\$ (47,686)
Contractuals	555,145	5,086,295	5,086,295	1,059,843	5,470,875	384,580
Debt Service	-	-	-	-	-	-
Commodities	4,761	20,435	20,435	1,253	14,409	(6,026)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	623,822	5,516,082	5,516,082	1,144,418	5,846,950	330,868
Net Change in Fund Balance	(454,787)	(5,306,938)	(5,306,938)	(1,143,922)	-	5,968,675
Actual Beginning Fund Balance	1,164,873	1,122,574	1,122,574	1,122,574	1,122,574	-
Ending Fund Balance	\$ 710,086	\$ (4,184,364)	\$ (4,184,364)	\$ (21,348)	\$ 1,122,574	\$ 5,968,675



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Capital Projects

Capital Projects

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

- **2005:** Project budgets currently include \$0 in remaining funding related to INTRUST Bank Arena, which opened in January 2010. This project will remain open for the life of the facility.
- **2013:** The active project in the 2013 CIP includes \$2.8 million in project funding for a facility project, of which all funding is committed. It was completed in 2017 but remains open for administrative reasons.
- **2019:** Budgeted funding for the 2019 CIP totals \$43.1 million, with \$0.2 million committed and \$42.9 million available. The one active project is the County Administration Building, after the CIP amendment in 2023.
- **2020:** Budgeted funding for the 2020 CIP totals \$3.0 million with \$1.1 million committed and \$1.9 million available. There is one facility project, two road projects, and one bridge project remaining.
- **2021:** Budgeted funding for the 2021 CIP totals \$6.0 million with \$0.2 million committed and \$5.8 million available. The remaining projects are the Elections Building and one drainage project.
- **2022:** Budgeted funding for the 2022 CIP totals \$27.2 million with \$12.4 million committed and \$14.8 million available. Significant projects include the Community Crisis Center Expansion, the Household Hazardous Waste Facility Expansion, one road project, and one bridge project.
- **2023:** Budgeted funding for the 2023 CIP totals \$19.9 million with \$6.7 million committed and \$13.2 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 \$26.8 million with \$12.4 million committed and \$14.4 million available. Significant projects include EMS Post 1, the Main Courthouse Annex remodel, and numerous road and bridge projects.
- **2025:** Budgeted funding for the 2025 CIP totals \$167.6 million with \$102.4 million committed and \$65.2 million available. Significant projects include Juvenile Services Community-Based building, the Historic Courthouse datacenter equipment refresh, and numerous road and bridge projects.

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2005									
Facility									
57011-551	Operations Reserve	Ongoing	Special LST	-	(972)	-	(972)	-	TBD
	Annual Total			-	(972)	-	(972)	-	
2013									
Facility									
17975-234	Update master control adult detention	Completed	Cash	2,022,322	2,806,434	2,806,434	-	-	12/31/2017
	Annual Total			2,022,322	2,806,434	2,806,434	-	-	
2019									
Facility									
93001-230	County Administration Building	Property Acquisition Planning	Cash	-	43,080,579	203,927	42,876,652	-	TBD
	Annual Total			-	43,080,579	203,927	42,876,652	-	





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	Osage 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	Construction	LST	-	115,000	110,550	4,450	-	05/01/2025
Bridges									
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	3,005,481	1,125,101	1,880,381	-	
2021									
Facility									
66001-230	County Elections Building	Property Acquisition Planning	Cash	-	5,884,428	113,580	5,770,848	-	09/01/2025
Drainage									
23003-230	Spring Creek/Derby Erosion Design	Construction	Cash	-	75,000	74,914	87	-	04/01/2025
	Annual Total			-	5,959,428	188,494	5,770,935	-	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2022									
Facility									
31001-230	Community Crisis Center Expansion	Design	Bond	-	15,495,222	6,314,621	9,180,601	325,008	12/30/2025
31002-230	COMCARE Peer Housing	Not Started	Bond	-	599,607	-	599,607	-	12/30/2025
38001-230	Health Department Flooring at 1900 E 9th	Construction	Cash	-	196,421	44,779	151,642	-	TBD
38002-230	Health Dept. West Clinic Remodel	Design	Bond	-	3,615,894	985,781	2,630,113	-	TBD
43001-230	HHW Facility Expansion	Construction	Bond	-	1,925,398	1,801,560	123,838	562,136	12/31/2025
91010-230	Main Courthouse Chiller Rebuild	Completed	Bond	-	300,838	239,504	61,334	89,672	03/01/2025
91011-230	Main Courthouse Cooling Tower	Completed	Bond	-	2,286,622	2,064,795	221,827	-	06/30/2024
91012-230	ADF Secondary Domestic Water Main Supply	Completed	Bond	-	304,723	240,990	63,733	-	12/31/2024
91013-230	ADF Relocate Electrical Busway	Construction	Bond	-	603,274	539,470	63,804	-	06/01/2025
Roads									
21447-231	R350 County Rds Gravel /Cold Mix Replace	Ongoing	LST	-	1,500,000	-	1,500,000	-	TBD
Bridges									
21455-231	B508 21st S N btwn 375th & 391st S W	Completed	Bond/LS T	-	413,000	196,735	216,265	-	07/31/2023
				Annual Total		12,428,235	14,812,764	976,816	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2023									
Facility									
12005-230	EMS Posts 2 & 4 Repairs	Completed	Cash	-	81,509	68,075	13,434	-	06/30/2024
15001-230	RFSC DNA Lab Addition	Design	Bond	-	7,080,546	356,180	6,724,366	-	12/30/2027
17007-230	ADF Dishwasher Exhaust Duct	Completed	Cash	-	91,075	91,075	-	-	12/31/2023
33007-230	JDF Camera System Improvements	Construction	Cash	-	760,014	38,748	721,266	-	12/31/2025
38003-230	Health Dept. Facility Upgrades	Completed	Bond	-	209,838	-	209,838	-	TBD
51001-230	Renovate Pavilion at LAP	Completed	Cash	-	304,364	224,511	79,853	-	05/24/2024
51002-230	West Red Brick Restroom at LAP	Construction	Cash	-	395,295	395,295	-	122,078	12/30/2025
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	-	450,273	199,190	251,083	-	TBD
91016-230	CHP Access Control Replacement	Completed	Cash	-	178,210	99,063	79,147	1,945	06/11/2024
91017-230	PS Paralleling Switchgear Modernization	Construction	Cash	-	356,478	14,400	342,078	400	06/30/2026
91018-230	Public Safety Building Secure Parking	Construction	Cash	-	528,366	475,567	52,799	-	06/30/2025





Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2023									
Roads									
21017-230	Stonewater Estates BD	Ongoing	Bond	-	2,640,000	1,286,414	1,353,586	-	TBD
21018-230	Rachel Brooke Estates Addition BD	Ongoing	Bond	-	4,475,000	1,695,100	2,779,900	-	TBD
21424-231	R377 Meridian frm Ford-Seward & Main-5th	Construction	LST	-	405,000	207,464	197,536	33,084	07/01/2025
21430-231	R374: ICWS at 21st & 167th St W	Completed	LST	-	117,500	116,785	715	1,513	07/01/2024
21431-231	K15 Corridor Management Study	Design	LST	-	50,000	-	50,000	-	06/30/2025
21432-231	K254 Corridor Management Study	Design	LST	-	44,400	44,400	-	-	06/30/2025
21436-231	R366 Stormwater Station 14 Repairs	Construction	LST	-	200,000	70,654	129,346	-	12/31/2025
Bridges									
21453-231	B512 Rehab on Zoo at MS Mitchell Floodwa	Completed	LST	-	730,500	628,620	101,880	-	08/01/2024
21456-231	B502 Greenwich btwn 109th & 117th St N	Completed	Bond	-	815,000	684,110	130,890	-	04/28/2024
				Annual Total		6,695,650	13,217,718	159,019	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2024									
Facility									
12006-230	EMS Post 1	Design	Cash	-	1,838,995	176,586	1,662,409	1,780	12/31/2025
13002-230	Emergency Preparedness Center	Not Started	Other	-	1,710,000	1,051,439	658,561	-	TBD
51003-230	East Red Brick Restroom at LAP	Construction	Cash	-	429,042	373,085	55,957	122,078	12/30/2025
91020-230	Main Courthouse Annex Remodel	Construction	Cash	-	1,369,104	217,277	1,151,827	127,677	12/31/2025
91021-230	ADF Fabric Dryer for Laundry Room	Construction	Cash	-	75,000	75,000	-	75,000	06/30/2025
91026-230	ADF Cameras & Locks (prev. ARPA)	Construction	Other	-	6,313,642	6,088,669	224,973	1,117,518	11/30/2025
Roads									
21019-230	R: Bluestem Estates Benefit District	Completed	Bond	-	1,300,000	829,962	470,038	-	11/01/2024
21020-230	R: Brinley Estates Benefit District	Design	Bond	-	1,192,000	76,713	1,115,287	-	12/01/2025
21021-230	Four Oaks Addition Benefit District	Advertising Bidding Contracting	Bond	-	600,000	40,000	560,000	-	10/01/2025
21406-231	R383: 53rd St N btwn Oliver & Woodlawn	Construction	LST	-	281,000	-	281,000	-	03/31/2025
21434-231	R370 Replace Signal at 47th & Oliver	Construction	LST	-	433,732	383,659	50,073	130,805	05/15/2025
21437-231	R363 135th W btwn 29th & 45th St N	Design	LST	-	545,000	245,000	300,000	7,350	12/31/2027
21446-231	R353 Ridge Rd Shldrs from 53rd to 69th N	Construction	LST	-	1,575,000	1,146,120	428,880	366,813	05/01/2025
21460-231	R356 151St N frm 53rd N to K-96	Design	Bond	-	4,600,000	188,000	4,412,000	37,217	08/01/2025
21486-231	R355 North Junction 1	Construction	LST	-	1,829,183	-	1,829,183	-	01/01/2026

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2024									
Bridges									
21422-231	B547: 375th W over S Fork Ninnescah	Construction	LST	-	500,000	339,245	160,755	-	06/15/2025
21425-231	B528 Bridge on 21st N btwn 119th & 135th	Design	LST	-	150,000	-	150,000	-	01/01/2029
21433-231	B511 Bridge-71st S btwn 119th & 135th W	Design	LST	-	179,000	89,375	89,625	-	05/01/2027
21443-231	B503 21st S N btwn 391st & 407th St W	Design	LST	-	200,000	84,000	116,000	-	12/31/2026
21454-231	B509 215th S W btwn 31st S & MacArthur	Completed	Bond	-	750,000	435,003	314,997	45,610	04/15/2025
21457-231	B498 143rd E btwn Pawnee & 31st S	Construction	Bond	-	900,000	545,754	354,246	164,034	05/01/2025
Annual Total				-	26,770,699	12,384,887	14,385,812	2,195,883	





Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2025									
Facility									
12007-230	EMS Access Control	Design	Cash	-	247,507	-	247,507	-	12/30/2025
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	110,000	2,306,583	2,298,463	8,120	-	TBD
17008-230	ADF Domestic Water Heater Replacement	Design	Cash	-	1,479,848	-	1,479,848	-	06/30/2025
20003-230	PW Salt Storage at East Yard	Design	Bond	-	89,191	-	89,191	-	10/11/2026
33008-230	Juvenile Services Community-Based Bldg.	Design	Bond	-	22,120,249	802,000	21,318,249	22,000	06/30/2025
90001-230	HCH Datacenter Equipment Refresh	Construction	Cash	-	3,176,481	930,405	2,246,076	122,786	06/30/2025
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	1,531,742	702,646	829,097	-	TBD
91019-230	MCH & HCH Public Elevator Upgrades	Design	Cash	-	1,016,764	437,386	579,378	42,463	06/30/2025
91022-230	Annex Boiler/Water Heater/Storage Tank	Design	Cash	-	200,416	-	200,416	-	12/30/2025
91023-230	Building Automation System Replacement	Design	Cash	-	2,996,500	-	2,996,500	-	12/30/2025
91024-230	ADF Kitchen Restoration	Design	Bond	-	1,132,480	-	1,132,480	-	12/30/2025
91025-230	Juv. Courthouse/JDF Security Sys. Upgrad	Design	Cash	-	135,699	-	135,699	-	12/30/2025
91027-230	MCH Revolving Door & Records HVAC	Design	Cash	-	108,527	86,706	21,821	-	12/30/2025
Drainage									
23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	500,000	5,737,874	3,658,026	2,079,848	455,619	TBD



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2025									
Roads									
21023-230	R: Barnhart Estates Benefit District	Design	Bond	-	1,500,000	-	1,500,000	-	05/01/2025
21416-231	R382 63rd St South Pathway	Design	LST	-	137,500	-	137,500	-	12/31/2027
21417-231	R381 MacArthur from 215 W to K-42	Design	LST	-	60,000	-	60,000	-	12/31/2026
21418-231	R368 E Kellogg Improvements	Design	LST	-	200,000	-	200,000	-	12/31/2027
21419-231	R364 29th N btwn 119 & 135 W	Design	LST	-	125,000	-	125,000	-	12/31/2029
21420-231	R362 127 E for 1/2 mile N of 31st S	Design	LST	-	100,000	-	100,000	-	12/31/2027
21421-231	R339 143st E from Pawnee to 31st South	Design	LST	-	252,000	-	252,000	-	12/31/2028
21423-231	R379 Drainage at Meridian & 93rd St N VC	Construction	LST	-	657,428	-	657,428	-	03/15/2026
21429-231	R365 Pawnee btwn 135th & 151st W	Design	LST	-	590,000	240,000	350,000	-	12/31/2028
21444-231	R358 Maple Bike Path from Pike to 183rd W	Design	LST	-	624,287	143,900	480,387	-	12/31/2027
21445-231	R354 Ridge Rd Shldrs from 69th to 85th N	Design	LST	-	2,800,000	127,603	2,672,397	21,801	12/31/2025
21484-231	R348 Pave 135th W north of 53rd N	Advertising Bidding Contracting	Bond	-	1,700,000	146,858	1,553,142	-	10/01/2025
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Ongoing	LST	661,000	6,100,000	5,300,000	800,000	-	TBD
21502-231	R264 Improve Drainage County RoW 2017+	Ongoing	LST	500,000	4,750,000	3,940,396	809,604	93,732	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	19,916,667	96,635,967	79,875,509	16,760,459	909,280	TBD

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2025									
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	400,000	1,956,277	962,292	993,985	-	TBD
21534-231	R326 S Area Pkwy System ARC 95	Ongoing	LST	500,000	700,000	454,500	245,500	-	TBD



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2025									
Bridges									
21407-231	B542 109th North btwn 279 & 295 West	Design	LST	-	90,000	-	90,000	-	03/15/2027
21408-231	B537 53rd North btwn Hillside & Oliver	Design	LST	-	100,000	-	100,000	-	12/31/2027
21409-231	B533 Seneca btwn 63rd & 71st South	Design	LST	-	90,000	-	90,000	-	12/31/2027
21410-231	B529 143rd East btwn Central & 13th North	Design	LST	-	125,000	95,000	30,000	6,650	12/31/2027
21411-231	B526 MacArthur btwn 343rd & 359th West	Design	LST	-	200,000	-	200,000	-	04/15/2029
21412-231	B525 101st North btwn 135th & 151st West	Design	LST	-	75,000	-	75,000	-	04/15/2028
21413-231	B524 199th West btwn 95th & 103rd South	Design	LST	-	75,000	74,000	1,000	1,207	12/31/2027
21414-231	B522 383st West btwn 23rd & 31st South	Design	LST	-	100,000	-	100,000	-	12/31/2028
21415-231	B519 47 South btwn Webb & Greenwich	Design	LST	-	100,000	100,000	-	-	12/31/2027
21426-231	B527 Bridge on 119th W btwn 85th & 93rd	Design	LST	-	125,000	72,500	52,500	2,175	05/01/2028
21427-231	B523 Bridge on 63rd S btwn 199th & 215th	Design	LST	-	110,000	68,000	42,000	-	05/01/2027
21428-231	B520 Major Bridge Maintenance	Ongoing	LST	-	350,000	49,999	300,001	17,500	TBD
21438-231	B532: 391st St W over S Fork Ninnescah	Construction	LST	-	670,000	453,543	216,457	795	03/01/2026
21450-231	B516 Tracy btwn 103rd & Diagonal	Advertising Bidding Contracting	Bond	-	986,000	82,000	904,000	14,410	06/01/2026
21451-231	B515 151st W btwn 101st & 109th N	Design	Bond	-	1,140,000	67,000	1,073,000	-	12/31/2025



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2025									
21452-231	B514.87th S btwn Seneca & Broadway	Advertising Bidding Contracting	Bond	-	1,600,000	1,077,327	522,674	-	06/01/2026
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Ongoing	LST	200,000	450,000	142,282	307,718	-	TBD
			Annual Total	22,957,635	167,554,320	102,388,341	65,165,980	1,710,418	
			Total All Years	25,179,957	296,330,336	138,221,067	158,109,269	5,042,137	





Fund	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
Summary Total by Fund						
	Sales Tx Road/Bridge	-	12,491,000	3,226,051	9,264,949	261,272
	Sales Tx Road/Bridge	-	413,000	196,735	216,265	-
	Sales Tx Road/Bridge	22,377,667	128,118,770	95,984,250	32,134,519	1,592,705
	Sales Tx Road/Bridge	-	975,000	975,000	-	-
	Bldg & Equipment	-	37,963,072	37,963,072	-	-
	Arena Construction	-	1,985,823	1,986,795	(972)	-
	Capital Improvements	-	69,235,882	17,868,785	51,367,097	998,816
	Capital Improvements	2,802,290	81,119,309	16,860,432	64,258,877	1,124,455
	Capital Improvements	37,784	8,061,426	7,177,892	883,535	1,117,518
	Total All Funds	\$ 25,217,741	\$ 340,363,282	\$ 182,239,013	\$ 158,124,269	\$ 5,094,767
Summary Total by Project Type						
	Bridges	400,000	11,938,495	5,703,348	6,235,147	252,382
	Drainage	500,000	5,812,874	3,732,940	2,079,934	455,619
	Facility	2,340,074	179,080,639	73,600,152	105,480,486	2,785,171
	Roads	21,977,667	143,531,275	99,202,573	44,328,701	1,601,595
	Total All Project Types	\$ 25,217,741	\$ 340,363,282	\$ 182,239,013	\$ 158,124,269	\$ 5,094,767

Fund Statements

Fund Statements

Combined Financial Statements

Governmental funds are generally used to account for tax-supported activities. The focus of the County’s combined financial statements for governmental funds is to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the reporting period. Although the County maintains over 30 individual governmental funds, information is presented separately on the *Balance Sheet* (pages 60 and 61) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 62 and 63) for the General Fund, Federal/State Assistance Funds, Public Building Commission, Debt Service Fund and the Debt Proceeds Fund. These funds are considered major funds or are of particular interest. Information regarding the County’s remaining governmental funds is combined into a single aggregated column and reported as other non-major governmental funds. Individual fund data for each of the other non-major governmental funds is presented in the form of Combining Financial Statements which may be found on pages 66-74 of this report.

Proprietary funds of the County include Enterprise Funds and Internal Service Funds and the related financial statements include the *Statement of Net Position* and *Statement of Revenues, Expenses and Changes in Net Position* (pages 64 and 65). The County has two Enterprise Funds which are the Arena Fund and the Code Inspection & Enforcement Fund. The funds are reported on the same basis as business-type activities. Internal Service Funds are used to accumulate and allocate costs internally among the County’s various functions. The County uses Internal Service Funds to account for its fleet of vehicles, insurance, workers’ compensation and risk management activities. All Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

Individual fund data for the Internal Service Funds is provided in the form of combining statements as presented on pages 82-85 of this report.

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending March 31, 2025 are as follows:

- Fund balances for the governmental funds totaled \$446 million, an increase of \$118 million from March 31, 2024. The following table depicts the financial position at March 31, 2025 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	March 31, 2025 Fund Balance	Change in Fund Balance
General	\$ 162,850,158	\$ 62,924,227
Fed/State Assistance	62,472,578	16,835,258
Public Building Commission	40,721,208	(951,163)
Debt Service	12,145,159	5,222,358
Debt Proceeds	18,496,521	287,515
Other	149,161,416	33,289,405
Totals	\$ 445,847,040	\$ 117,607,600

- Governmental funds revenues were \$207 million for the period ending March 31, 2025, a decrease of \$22 million compared to March 31, 2024. Intergovernmental revenue decreased \$35 million from March 31, 2024. Property tax revenue increased \$10 million. Charges for services increased \$3 million. Investment revenue increased \$1 million from March 31, 2024.
- Governmental funds expenditures were \$101 million as of March 31, 2025, a decrease of \$0.5 million from March 31, 2024. Capital outlay expenditures decreased \$5.4 million and Culture and Recreation expenditures decreased \$0.4 million. Public safety expenditures increased \$3 million and General government expenditures increased \$1 million. Health and Welfare expenditures increased \$0.7 million and Debt Service increased \$0.1 million from March 31, 2024.
- The unrestricted fund balances of the governmental funds totaled \$277 million, which is available for meeting current budget obligations and spending at the government’s discretion.
- Fund balance of the Public Building Commission (PBC) Fund totaled \$41 million, which decreased \$1 million compared to March 31, 2024. 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 \$12 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 \$18.5 million, which is an increase of 0.3 million from March 31, 2024.
- Net position of the Arena Fund totaled nearly \$125.4 million at March 31, 2025. Of this amount, \$125.1 million is invested in capital assets and \$0.3 million represents unrestricted net position.
- Net position of the Code Inspection & Enforcement Fund totaled \$10 million at March 31, 2025. Of this amount, \$10 million represents unrestricted net position for this fund.
- Net position of the Internal Service Funds totaled \$45 million. Of this amount, \$11 million is invested in capital assets and \$34 million represents unrestricted net position.

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SEDGWICK COUNTY, KANSAS

Balance Sheet

Governmental Funds

March 31, 2025

(with comparative totals for March 31, 2024)

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
Assets:			
Cash, including investments	\$ 156,843,834	\$ 60,091,181	\$ 18,184
Restricted investment	-	180,680	626,356
Due from other agencies	-	18,920	-
Accounts receivable	5,018,803	2,631,888	-
Property tax receivable	67,301,276	-	-
Sales tax receivable	3,395,767	-	-
Interest receivable	778,176	-	-
Prepaid items	1,808,681	-	-
Notes receivable	-	-	40,076,668
Special assessments receivable:	-	-	-
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	67,786	32,077	-
Total assets	<u>\$ 235,214,323</u>	<u>\$ 62,954,746</u>	<u>\$ 40,721,208</u>
Liabilities:			
Accounts payable	1,047,027	300,085	-
Due to other funds	-	-	-
Due to other entities	189,435	1,403	-
Total liabilities	<u>1,236,462</u>	<u>301,488</u>	<u>-</u>
Deferred Inflows of Resources:			
Deferred property tax revenue	67,301,276	-	-
Unavailable revenue - accounts receivable	3,826,424	180,680	-
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	<u>71,127,700</u>	<u>180,680</u>	<u>-</u>
Fund balances:			
Nonspendable:			
Inventories	\$ 67,786	\$ 32,077	\$ -
Prepaid items	1,808,681	-	-
Restricted:			
General Government	-	7,219,493	-
Debt Service	-	-	18,184
Public Safety	-	6,875,774	-
Public Works	-	-	-
Health and Welfare	-	135,656	-
Culture and Recreation	-	-	-
Community Development	-	4,039,627	40,703,024
Capital Outlay	-	-	-
Committed:			
Public Safety	-	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	3,688,135	-
Assigned:			
General Government	37,848,495	-	-
Public Safety	-	1,136,796	-
Public Works	-	-	-
Health and Welfare	-	39,333,526	-
Capital Outlay	-	-	-
Unassigned	123,125,197	-	-
Total fund balance	<u>162,850,159</u>	<u>62,472,578</u>	<u>40,721,208</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 235,214,321</u>	<u>\$ 62,954,746</u>	<u>\$ 40,721,208</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2025	2024
\$ 12,145,312	\$ 18,525,141	\$ 145,962,369	\$ 393,586,021	\$ 346,043,062
-	-	-	807,036	\$ 579,978
-	-	500	19,420	\$ 5,892
-	-	17,214	7,667,905	\$ 6,230,941
3,707,790	-	14,432,590	85,441,656	\$ 81,582,650
-	-	3,395,767	6,791,534	\$ 6,506,566
-	-	-	778,176	\$ 845,789
-	-	-	1,808,681	\$ 1,879,898
-	-	-	40,076,668	\$ 40,755,000
-	-	-	-	
1,785,425	-	-	1,785,425	\$ 1,861,945
1,525,186	-	-	1,525,186	\$ 743,396
-	-	450,011	549,874	554,100
<u>\$ 19,163,713</u>	<u>\$ 18,525,141</u>	<u>\$ 164,258,451</u>	<u>\$ 540,837,582</u>	<u>\$ 487,589,217</u>
153	28,620	735,025	2,110,910	2,500,880
-	-	779,470	779,470	779,470
-	-	80,489	271,327	860,021
<u>153</u>	<u>28,620</u>	<u>1,594,984</u>	<u>3,161,707</u>	<u>4,140,371</u>
3,707,790	-	1,013,671	5,013,775	5,013,775
-	-	-	1,160,181	1,160,181
<u>3,310,611</u>	<u>-</u>	<u>-</u>	<u>3,310,611</u>	<u>2,605,341</u>
7,018,401	-	1,013,671	9,484,567	8,779,297
\$ -	\$ -	\$ 450,011	\$ 549,874	554,100
-	-	-	1,808,681	1,879,898
-	-	4,130,911	11,350,404	48,355,435
12,145,159	-	25,790	12,189,133	10,266,818
-	-	24,615,658	31,491,432	31,063,423
-	-	7,132,662	7,132,662	6,895,210
-	-	2,400,815	2,536,471	2,560,811
-	-	137,447	137,447	113,657
-	-	3,609,157	48,351,808	48,857,809
-	18,496,521	34,582,370	53,078,891	34,225,982
-	-	-	11,494	11,494
-	-	37,635,304	37,635,304	6,624,005
-	-	-	3,688,135	3,521,921
-	-	-	37,848,495	21,458,680
-	-	2,757,510	3,894,306	3,609,457
-	-	685,682	685,682	1,026,449
-	-	-	39,333,526	27,811,920
-	-	31,777,669	31,777,669	19,440,999
-	-	(779,470)	122,345,727	128,330,358
<u>12,145,159</u>	<u>18,496,521</u>	<u>149,161,416</u>	<u>445,847,041</u>	<u>396,608,426</u>
<u>\$ 19,163,713</u>	<u>\$ 18,525,141</u>	<u>\$ 151,770,071</u>	<u>\$ 458,493,314</u>	<u>\$ 409,528,094</u>



SEDGWICK COUNTY, KANSAS

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

For the Three Months ended March 31, 2025

(with comparative totals for the twelve months ended March 31, 2024)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Revenues			
Property taxes	\$ 103,696,794	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	5,301,556	-	-
Special assessments	-	-	-
Other taxes	56,183	-	-
Intergovernmental	141,616	27,795,686	-
Charges for services	8,457,925	10,238,886	174,167
Uses of money and property	7,563,480	452	462,498
Fines and forfeits	19,040	93,497	-
Licenses and permits	-	-	-
Other	2,813,597	43,086	-
Total revenues	128,050,191	38,171,607	636,665
Expenditures			
Current:			
General government	14,412,928	2,534,782	-
Public safety	34,337,337	3,409,782	-
Public works	759,807	-	-
Health and welfare	2,921,181	15,173,769	-
Cultural and recreation	3,623,066	-	-
Community Development	403,807	220,225	-
Debt service:			
Principal	-	-	680,000
Interest and fiscal charges	-	-	907,828
Capital outlay	-	-	-
Total expenditures	56,458,126	21,338,558	1,587,828
Excess (deficiency) of revenues over (under) expenditures	71,592,065	16,833,049	(951,163)
Other financing sources (uses)			
Transfers from other funds	-	2,209	-
Transfers to other funds	(8,667,837)	-	-
Proceeds from sale of bonds	-	-	-
Issuance of general obligation bonds	-	-	-
Payment to refunded bond	-	-	-
Total other financing sources (uses)	(8,667,837)	2,209	-
Net change in fund balances	62,924,228	16,835,258	(951,163)
Fund balances, beginning of year	99,925,931	45,637,320	41,672,371
Fund balances, end of period	\$ 162,850,159	\$ 62,472,578	\$ 40,721,208



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2025	2024
\$ 5,716,130	\$ -	\$ 24,615,249	\$ 134,028,173	\$ 124,221,421
-	-	872,473	872,473	\$ 844,243
-	-	4,502,773	9,804,329	\$ 9,446,360
223,437	-	-	223,437	\$ 217,573
-	-	49,125	105,308	\$ 107,786
-	-	1,308,694	29,245,996	\$ 64,439,694
-	-	2,961,976	21,832,954	\$ 19,037,652
-	153,754	55,776	8,235,960	\$ 7,488,216
-	-	-	112,537	\$ 179,726
-	-	4,731	4,731	\$ 1,198,758
-	-	6,292	2,862,975	2,298,717
<u>5,939,567</u>	<u>153,754</u>	<u>34,377,089</u>	<u>207,328,873</u>	<u>229,480,146</u>
-	102,388	1,734,115	18,784,213	\$ 17,800,663
-	-	6,979,194	44,726,313	\$ 41,844,398
-	-	3,000,671	3,760,478	\$ 3,516,697
-	-	561,789	18,656,739	\$ 17,910,592
-	-	4,064	3,627,130	\$ 3,979,739
-	-	2,674,084	3,298,116	\$ 3,022,500
-	-	33,446	713,446	\$ 701,494
1,116,601	-	9,904	2,034,333	\$ 1,900,357
-	-	5,138,039	5,138,039	10,560,185
<u>1,116,601</u>	<u>102,388</u>	<u>20,135,306</u>	<u>100,738,807</u>	<u>101,236,625</u>
<u>4,822,966</u>	<u>51,366</u>	<u>14,241,783</u>	<u>106,590,066</u>	<u>128,243,521</u>
399,392	-	19,156,254	19,557,855	7,092,329
-	(10,781,494)	(108,632)	(19,557,963)	(7,092,329)
-	11,017,643	-	11,017,643	-
-	-	-	-	4,055,454
-	-	-	-	527,507
<u>399,392</u>	<u>236,149</u>	<u>19,047,622</u>	<u>11,017,535</u>	<u>4,582,961</u>
5,222,358	287,515	33,289,405	117,607,601	132,826,482
<u>6,922,801</u>	<u>18,209,006</u>	<u>115,872,011</u>	<u>328,239,440</u>	<u>263,781,944</u>
<u>\$ 12,145,159</u>	<u>\$ 18,496,521</u>	<u>\$ 149,161,416</u>	<u>\$ 445,847,041</u>	<u>\$ 396,608,426</u>



SEDGWICK COUNTY, KANSAS

Statement of Net Position
Proprietary Funds
March 31, 2025

	Business-type Activities			Governmental
	Enterprise Funds			Activities
	Arena Fund	Code Inspection & Enforcement Fund	Total Enterprise Funds	Internal Service Funds
Assets				
Current assets:				
Cash, including investments	\$ 330,127	\$ 10,068,529	\$ 10,398,656	\$ 32,615,052
Accounts receivable	-	14	14	3,659
Prepays	-	-	-	304,000
Inventories, at cost	-	-	-	299,280
Total current assets	330,127	10,068,543	10,398,670	36,873,202
Noncurrent assets:				
Capital assets:				
Land	13,038,358	-	13,038,358	40,580
Buildings and improvements	173,912,344	-	173,912,344	-
Machinery and equipment	14,018,771	167,828	14,186,599	8,319,354
Construction in progress	1,203,889	-	1,203,889	39,459,804
Less accumulated depreciation	(77,069,853)	(141,865)	(77,211,718)	(36,599,354)
Total capital assets (net of accumulated depreciation)	125,103,509	25,963	125,129,472	11,220,384
Total assets	125,433,636	\$ 10,094,506	\$ 135,528,142	44,602,969
Liabilities				
Current liabilities:				
Accounts payable	10,717	\$ 1,166	\$ 11,883	227,823
Estimated claims costs payable	-	-	-	3,809,600
Total current liabilities	10,717	1,166	11,883	3,403,726
Noncurrent liabilities:				
Estimated claims costs payable	-	-	-	596,100
Total liabilities	10,717	1,166	11,883	4,031,026
Net position				
Investment in capital assets	125,103,509	25,963	125,129,472	11,380,978
Restricted for capital improvements and operations	10,717	1,166	11,883	-
Unrestricted	308,693	10,066,211	10,374,904	28,539,099
Total net position	125,422,919	10,093,340	135,516,259	45,516,366
Total liabilities and net position	\$ 125,433,636	\$ 10,094,506	\$ 135,528,142	\$ 49,547,392



SEDGWICK COUNTY, KANSAS

**Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds**

For the Three Months ended March 31, 2025

	Business-type Activities			Governmental
	Enterprise Funds			Activities
	Arena Fund	Code Inspection & Enforcement Fund	Total Enterprise Funds	Internal Service Funds
Operating revenues:				
Charges for services	\$ 279,958	\$ 116,767	\$ 396,725	\$ 10,127,527
Other revenue	-	-	-	930,317
Total operating revenues	<u>279,958</u>	<u>116,767</u>	<u>396,725</u>	<u>11,057,844</u>
Operating expenses:				
Salaries and benefits	-	871,900	871,900	478,207
Contractual services	367,816	856,976	1,224,792	1,116,421
Utilities	-	12,611	12,611	22,327
Supplies and fuel	-	14,910	14,910	845,864
Administrative charges	-	-	-	65,795
Depreciation expense	1,540,818	-	1,540,818	1,142,389
Claims expense	-	-	-	11,897,075
Other expense	570,633	-	570,633	44,776
Total operating expenses	<u>2,479,267</u>	<u>1,756,397</u>	<u>4,235,664</u>	<u>15,612,854</u>
Operating loss	<u>(2,199,309)</u>	<u>(1,639,630)</u>	<u>(3,838,939)</u>	<u>(4,555,010)</u>
Nonoperating revenues:				
Misc non-business licenses/permits	-	2,404,907	-	-
Total nonoperating revenues	<u>-</u>	<u>2,404,907</u>	<u>-</u>	<u>-</u>
Income gain before transfers	(2,199,309)	765,277	(1,434,032)	(4,555,010)
Change in net position	(2,199,309)	765,277	(1,434,032)	(4,555,010)
Net position, beginning of year	<u>127,622,228</u>	<u>9,328,063</u>	<u>136,950,291</u>	<u>44,475,087</u>
Net position, end of period	<u>\$ 125,422,919</u>	<u>\$ 10,093,340</u>	<u>\$ 135,516,259</u>	<u>\$ 45,516,365</u>



SEDGWICK COUNTY, KANSAS

**Combining Balance Sheet
Nonmajor Governmental Funds**

March 31, 2025

(with comparative totals for March 31, 2024)

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2025	2024
Assets:					
Cash, including investments	\$ 45,793,191	\$ 25,790	\$ 100,143,388	\$ 145,962,369	\$ 98,459,047
Due from other agencies	-	-	500	500	\$ 500
Accounts receivable	17,214	-	-	17,214	\$ 2,077
Property tax receivable	14,432,590	-	-	14,432,590	\$ 15,256,560
Sales tax receivable	-	-	3,395,767	3,395,767	\$ 3,253,283
Inventories, at cost	450,011	-	-	450,011	450,011
Total assets	\$ 60,693,006	\$ 25,790	\$ 103,539,655	\$ 164,258,451	\$ 117,421,478
Liabilities:					
Accounts payable	274,445	-	460,580	735,025	784,345
Due to other funds	-	-	779,470	779,470	779,470
Due to other entities	80,489	-	-	80,489	75,000
Total liabilities	354,934	-	1,240,050	1,594,984	1,638,815
Deferred Inflows of Resources:					
Deferred property tax revenue	14,432,590	-	-	14,432,590	15,256,559
Total deferred inflows of resources	14,432,590	-	-	14,432,590	15,256,559
Fund balances:					
Nonspendable:					
Inventories	\$ 450,011	\$ -	\$ -	\$ 450,011	\$ 450,011
Restricted:					
General Government	4,130,911	-	-	4,130,911	3,903,373
Debt Service	-	25,790	-	25,790	25,790
Public Safety	24,615,658	-	-	24,615,658	24,166,873
Public Works	7,132,562	-	-	7,132,562	6,895,210
Health and Welfare	2,400,815	-	-	2,400,815	2,431,509
Culture and Recreation	137,447	-	-	137,447	113,657
Community Development	3,609,157	-	-	3,609,157	3,312,168
Capital Outlay	-	-	34,582,370	34,582,370	30,069,627
Committed:					
Capital Outlay	-	-	37,635,304	37,635,304	6,624,005
Assigned:					
Public Works	685,682	-	-	685,682	1,026,449
Public Safety	2,757,510	-	-	2,757,510	2,845,929
Capital Outlay	-	-	31,777,669	31,777,669	19,440,999
Unassigned	-	-	(779,470)	(779,470)	(779,470)
Total fund balance	45,919,753	25,790	103,215,873	149,161,416	100,526,130
Total liabilities, deferred inflows of resources and fund balances	\$ 60,707,277	\$ 25,790	\$ 104,455,923	\$ 165,188,990	\$ 117,421,504



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SEDGWICK COUNTY, KANSAS

Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
March 31, 2025
(with comparative totals for March 31, 2024)

	Wichita State		Emergency	
	University		Medical	Aging
	Program	Comprehensive	Services	Services
	Development	Community Care		
Assets:				
Cash, including investments	\$ 3,609,157	\$ 4,209	\$ 2,757,999	\$ 2,346,872
Accounts receivable	-	-	-	-
Property tax receivable	4,085,536	-	-	1,006,417
Inventories, at cost	-	-	450,011	-
Total assets	\$ 7,694,693	\$ 4,209	\$ 3,208,010	\$ 3,353,289
Liabilities:				
Accounts payable	-	-	-	14,155
Due to other entities	-	-	489	-
Total liabilities	-	-	489	14,155
Deferred Inflows of Resources:				
Deferred property tax revenue	4,085,536	-	-	1,006,417
Total deferred inflows of resources	4,085,536	-	-	1,006,417
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ 450,011	\$ -
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	4,209	-	2,332,717
Culture and Recreation	-	-	-	-
Community Development	3,609,157	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	2,757,510	-
Total fund balance	3,609,157	4,209	3,207,521	2,332,717
Total liabilities, deferred inflows of resources and fund balances	\$ 7,694,693	\$ 4,209	\$ 3,208,010	\$ 3,353,289



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 4,456,589	\$ -	\$ 3,499,204	\$ 138,834	\$ 5,038,110	\$ 2,546,816
1,433	-	454	-	-	-
1,796,064	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 6,254,086</u>	<u>\$ -</u>	<u>\$ 3,499,658</u>	<u>\$ 138,834</u>	<u>\$ 5,038,110</u>	<u>\$ 2,546,816</u>
-	-	64,844	1,387	27,918	189
80,000	-	-	-	-	-
<u>80,000</u>	<u>-</u>	<u>64,844</u>	<u>1,387</u>	<u>27,918</u>	<u>189</u>
1,796,064	-	-	-	-	-
<u>1,796,064</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	5,010,192	2,546,627
3,697,748	-	3,434,814	-	-	-
-	-	-	-	-	-
-	-	-	137,447	-	-
-	-	-	-	-	-
685,682	-	-	-	-	-
-	-	-	-	-	-
<u>4,383,430</u>	<u>-</u>	<u>3,434,814</u>	<u>137,447</u>	<u>5,010,192</u>	<u>2,546,627</u>
<u>\$ 6,259,494</u>	<u>\$ -</u>	<u>\$ 3,499,658</u>	<u>\$ 138,834</u>	<u>\$ 5,038,110</u>	<u>\$ 2,546,816</u>

(Continued)



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued)
Nonmajor Governmental Funds - Special Revenue Funds
March 31, 2025
(with comparative totals for March 31, 2024)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program
Assets			
Cash, including investments	\$ 63,889	\$ 2,354,838	\$ 188,552
Accounts receivable	-	-	-
Property tax receivable	-	-	-
Inventories, at cost	-	-	-
	<u>\$ 63,889</u>	<u>\$ 2,354,838</u>	<u>\$ 188,552</u>
Total assets	<u>\$ 63,889</u>	<u>\$ 2,354,838</u>	<u>\$ 188,552</u>
Liabilities:			
Accounts payable	-	27,415	-
Due to other entities	-	-	-
	<u>-</u>	<u>27,415</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>27,415</u>	<u>-</u>
Deferred Inflows of Resources:			
Deferred property tax revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:			
Nonspendable:			
Inventories	\$ -	\$ -	\$ -
Restricted:			
General Government	-	2,335,848	-
Public Safety	-	-	188,552
Public Works	-	-	-
Health and Welfare	63,889	-	-
Culture and Recreation	-	-	-
Community Development	-	-	-
Assigned:			
Public Works	-	-	-
Public Safety	-	-	-
	<u>63,889</u>	<u>2,335,848</u>	<u>188,552</u>
Total fund balance	<u>63,889</u>	<u>2,335,848</u>	<u>188,552</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 63,889</u>	<u>\$ 2,363,263</u>	<u>\$ 188,552</u>



Prosecuting Attorney Training	Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
				2025	2024
\$ 46,958	\$ 1,886,783	\$ 16,813,911	\$ 40,470	\$ 45,793,191	\$ 45,113,373
-	-	15,327	-	17,214	\$ 2,077
-	-	7,544,573	-	14,432,590	\$ 15,256,560
-	-	-	-	450,011	450,011
<u>\$ 46,958</u>	<u>\$ 1,886,783</u>	<u>\$ 24,373,811</u>	<u>\$ 40,470</u>	<u>\$ 60,693,006</u>	<u>\$ 60,822,021</u>
438	91,720	46,379	-	274,445	\$ 345,309
-	-	-	-	80,489	75,000
<u>438</u>	<u>91,720</u>	<u>46,379</u>	<u>-</u>	<u>354,934</u>	<u>420,309</u>
-	-	7,544,573	-	14,432,590	\$ 15,256,559
-	-	7,544,573	-	14,432,590	15,256,559
\$ -	\$ -	\$ -	\$ -	\$ 450,011	\$ 450,011
-	1,795,063	-	-	4,130,911	\$ 3,903,373
46,958	-	16,782,859	40,470	24,615,658	\$ 24,166,873
-	-	-	-	7,132,562	\$ 6,895,210
-	-	-	-	2,400,815	\$ 2,431,509
-	-	-	-	137,447	\$ 113,657
-	-	-	-	3,609,157	\$ 3,312,168
-	-	-	-	685,682	\$ 1,026,449
-	-	-	-	2,757,510	\$ 2,845,929
<u>46,958</u>	<u>1,795,063</u>	<u>16,782,859</u>	<u>40,470</u>	<u>45,919,753</u>	<u>45,145,179</u>
<u>\$ 47,396</u>	<u>\$ 1,886,783</u>	<u>\$ 24,373,811</u>	<u>\$ 40,470</u>	<u>\$ 60,707,277</u>	<u>\$ 60,822,047</u>



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet
Nonmajor Capital Projects Funds
March 31, 2025
(with comparative totals for March 31, 2024)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Assets				
Cash, including investments	\$ -	\$ 3,240	\$ 31,232,741	\$ -
Due from other agencies	-	-	500	-
Sales tax receivable	-	-	3,395,767	-
Total assets	\$ -	\$ 3,240	\$ 34,629,008	\$ -
Liabilities:				
Accounts payable		-	46,638	-
Due to other funds	779,470	-	-	-
Total liabilities	779,470	-	46,638	-
Fund balances:				
Restricted:				
Capital Outlay	\$ -	\$ -	\$ 34,582,370	\$ -
Committed:				
Capital Outlay	-	3,240	-	-
Assigned:				
Capital Outlay	-	-	-	-
Unassigned	(779,470)	-	-	-
Total fund balance	(779,470)	3,240	34,582,370	-
Total liabilities and fund balances	\$ -	\$ 3,240	\$ 34,629,008	\$ -



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2025	2024
\$ 29,014	\$ 38,010,337	\$ 24,321,575	\$ 6,546,481	\$ 100,143,388	\$ 53,319,884
-	-	-	-	500	\$ 500
-	-	-	-	3,395,767	3,253,283
<u>\$ 29,014</u>	<u>\$ 38,010,337</u>	<u>\$ 24,321,575</u>	<u>\$ 6,546,481</u>	<u>\$ 103,539,655</u>	<u>\$ 56,573,667</u>
-	378,273	32,776	2,893	460,580	439,036
-	-	-	-	779,470	779,470
-	<u>378,273</u>	<u>32,776</u>	<u>2,893</u>	<u>1,240,050</u>	<u>1,218,506</u>
\$ -	\$ -	\$ -	\$ -	\$ 34,582,370	30,069,627
-	37,632,064	-	-	37,635,304	6,624,005
29,014	-	25,205,067	6,543,588	31,777,669	19,440,999
-	-	-	-	(779,470)	(779,470)
<u>29,014</u>	<u>37,632,064</u>	<u>25,205,067</u>	<u>6,543,588</u>	<u>103,215,873</u>	<u>55,355,161</u>
<u>\$ 29,014</u>	<u>\$ 38,010,337</u>	<u>\$ 25,237,843</u>	<u>\$ 6,546,481</u>	<u>\$ 104,455,923</u>	<u>\$ 56,573,667</u>



SEDGWICK COUNTY, KANSAS

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

For the Three Months ended March 31, 2025

(with comparative totals for the twelve months ended March 31, 2024)

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals	
				2025	2024
Revenues					
Property taxes	\$ 24,615,249	\$ -	\$ -	\$ 24,615,249	\$ 22,956,803
Emergency telephone services taxes	872,473	-	-	872,473	844,243
Sales taxes	-	-	4,502,773	4,502,773	4,723,180
Other taxes	49,125	-	-	49,125	49,988
Intergovernmental	1,228,705	-	80,000	1,308,705	1,217,876
Charges for services	2,942,273	-	19,703	2,961,976	2,796,248
Uses of money and property	55,776	-	-	55,776	40,734
Licenses and permits	4,731	-	-	4,731	6,605
Other	6,281	-	-	6,281	717,358
Total revenues	29,774,613	-	4,602,476	34,377,089	33,353,035
Expenditures					
Current:					
General government	1,734,115	-	-	1,734,115	1,506,908
Public safety	6,979,194	-	-	6,979,194	7,188,198
Public works	3,000,671	-	-	3,000,671	2,797,504
Health and welfare	561,789	-	-	561,789	528,932
Culture and recreation	4,064	-	-	4,064	20,345
Community Development	2,674,084	-	-	2,674,084	2,457,500
Debt service:					
Principal	33,446	-	-	33,446	41,494
Interest and fiscal charges	9,904	-	-	9,904	1,856
Capital outlay	-	-	5,138,039	5,138,039	10,560,185
Total expenditures	14,997,267	-	5,138,039	20,135,306	25,102,922
Excess (deficiency) of revenues over (under) expenditures	14,777,346	-	(535,563)	14,241,783	8,250,113
Other financing sources (uses)					
Transfers from other funds	-	-	19,156,254	19,156,254	6,688,466
Transfers to other funds	-	-	(108,632)	(108,632)	-
Proceeds from capital lease	-	-	-	-	527,507
Total other financing sources (uses)	-	-	19,047,622	19,047,622	7,215,973
Net change in fund balances	14,777,346	-	18,512,059	33,289,405	15,466,086
Fund balances, beginning of year	31,142,407	25,790	84,703,814	115,872,011	85,060,055
Fund balances, end of period	\$ 45,919,753	\$ 25,790	\$ 103,215,873	\$ 149,161,416	\$ 100,526,141



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SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds**

For the Three Months ended March 31, 2025

(with comparative totals for the twelve months ended March 31, 2024)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 6,273,741		\$ -	\$ 1,557,955
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	-	200
Total revenues	<u>6,273,741</u>	<u>-</u>	<u>-</u>	<u>1,558,155</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	561,789
Culture and recreation	-	-	-	-
Community Development	2,674,084	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>2,674,084</u>	<u>-</u>	<u>-</u>	<u>561,789</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,599,657</u>	<u>-</u>	<u>-</u>	<u>996,366</u>
Net change in fund balances	3,599,657	-	-	996,366
Fund balances, beginning of year	<u>9,500</u>	<u>4,209</u>	<u>3,207,521</u>	<u>1,336,351</u>
Fund balances, end of period	<u>\$ 3,609,157</u>	<u>\$ 4,209</u>	<u>\$ 3,207,521</u>	<u>\$ 2,332,717</u>



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 2,781,771	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	872,473	-
-	-	-	19,126	-	-
1,192,830	-	-	-	-	-
-	-	1,323,906	-	-	280,133
-	-	-	-	-	-
3,750	-	406	-	-	-
1,526	-	-	-	-	-
<u>3,979,877</u>	<u>-</u>	<u>1,324,312</u>	<u>19,126</u>	<u>872,473</u>	<u>280,133</u>
-	-	-	-	-	-
-	-	-	-	1,656,993	238,130
2,601,585	-	399,086	-	-	-
-	-	-	4,064	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,601,585</u>	<u>-</u>	<u>399,086</u>	<u>4,064</u>	<u>1,656,993</u>	<u>238,130</u>
-	-	-	-	-	-
1,378,292	-	925,226	15,062	(784,520)	42,003
1,378,292	-	925,226	15,062	(784,520)	42,003
3,005,138	-	2,509,588	122,385	5,794,712	2,504,624
<u>\$ 4,383,430</u>	<u>\$ -</u>	<u>\$ 3,434,814</u>	<u>\$ 137,447</u>	<u>\$ 5,010,192</u>	<u>\$ 2,546,627</u>



SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)
Nonmajor Special Revenue Funds
For the Three Months ended March 31, 2025
(with comparative totals for the twelve months ended March 31, 2024)

	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	29,999	-	-	-
Intergovernmental	-	35,875	-	-
Charges for services	-	1,056,887	-	9,429
Uses of money and property	-	35,174	-	-
Licenses and permits	-	-	-	-
Other	-	2,236	-	-
Total revenues	<u>29,999</u>	<u>1,130,172</u>	<u>-</u>	<u>9,429</u>
Expenditures				
Current:				
General government	-	1,343,764	-	-
Public safety	-	-	-	3,599
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>1,343,764</u>	<u>-</u>	<u>3,599</u>
Excess (deficiency) of revenues over (under) expenditures	<u>29,999</u>	<u>(213,592)</u>	<u>-</u>	<u>5,830</u>
Net change in fund balances	29,999	(213,592)	-	5,830
Fund balances, beginning of year	<u>33,890</u>	<u>2,549,440</u>	<u>188,552</u>	<u>41,128</u>
Fund balances, end of period	<u>\$ 63,889</u>	<u>\$ 2,335,848</u>	<u>\$ 188,552</u>	<u>\$ 46,958</u>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2025	2024
\$ -	\$ 14,001,782	\$ -	\$ 24,615,249	\$ 22,956,803
-	-	-	872,473	844,243
-	-	-	49,125	49,988
-	-	-	1,228,705	1,217,876
196,609	75,309	-	2,942,273	2,796,248
20,538	-	64	55,776	40,734
-	575	-	4,731	6,605
-	2,319	-	6,281	334,308
<u>217,147</u>	<u>14,079,985</u>	<u>64</u>	<u>29,774,613</u>	<u>28,246,805</u>
390,351	-	-	1,734,115	1,506,908
-	5,080,472	-	6,979,194	7,188,198
-	-	-	3,000,671	2,797,504
-	-	-	561,789	528,932
-	-	-	4,064	20,345
-	-	-	2,674,084	2,457,500
-	33,446	-	33,446	41,494
-	9,904	-	9,904	1,856
<u>390,351</u>	<u>5,123,822</u>	<u>-</u>	<u>14,997,267</u>	<u>14,542,737</u>
<u>(173,204)</u>	<u>8,956,163</u>	<u>64</u>	<u>14,777,346</u>	<u>13,704,068</u>
(173,204)	8,956,163	64	14,777,346	13,704,068
<u>1,968,267</u>	<u>7,826,696</u>	<u>40,406</u>	<u>31,142,407</u>	<u>31,441,111</u>
<u>\$ 1,795,063</u>	<u>\$ 16,782,859</u>	<u>\$ 40,470</u>	<u>\$ 45,919,753</u>	<u>\$ 45,145,179</u>



SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Three Months ended March 31, 2025
(with comparative totals for the twelve months ended March 31, 2024)**

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Revenues				
Sales taxes	\$ -	\$ -	\$ 4,502,773	\$ -
Intergovernmental	-	-	80,000	-
Charges for services	-	-	19,703	-
Other revenue	-	-	-	-
Total revenues	-	-	4,602,476	-
Expenditures				
Capital outlay	-	-	1,500,802	-
Total expenditures	-	-	1,500,802	-
(Deficiency) of revenues (under) expenditures	-	-	3,101,674	-
Other financing sources (uses)				
Transfers from other funds	-	-	4,772,790	-
Transfers to other funds	-	-	-	-
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	-	-	4,772,790	-
Net change in fund balances	-	-	7,874,464	-
Fund balances (deficits), beginning of year	(779,470)	3,240	26,707,906	-
Fund balances (deficits), end of period	\$ (779,470)	\$ 3,240	\$ 34,582,370	\$ -



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2025	2024
\$ -	\$ -	\$ -	\$ -	\$ 4,502,773	\$ 4,723,180
-	-	-	-	80,000	-
-	-	-	-	19,703	-
-	-	-	-	-	383,039
-	-	-	-	4,602,476	5,106,219
-	1,964,802	1,669,542	2,893	5,138,039	10,560,185
-	1,964,802	1,669,542	2,893	5,138,039	10,560,185
-	(1,964,802)	(1,669,542)	(2,893)	(535,563)	(5,453,966)
-	14,383,464	-	-	19,156,254	6,688,466
-	(108,632)	-	-	(108,632)	-
-	-	-	-	-	527,507
-	14,274,832	-	-	19,047,622	7,215,973
-	12,310,030	(1,669,542)	(2,893)	18,512,059	1,762,007
29,014	25,322,034	26,874,609	6,546,481	84,703,814	53,593,154
\$ 29,014	\$ 37,632,064	\$ 25,205,067	\$ 6,543,588	\$ 103,215,873	\$ 55,355,161



SEDGWICK COUNTY, KANSAS

**Combining Statement of Net Position
Internal Service Funds
March 31, 2025
(with comparative totals for March 31, 2024)**

	Fleet Management	Health/Dental/ Life Insurance Reserve
<u>Assets</u>		
Current assets:		
Cash, including investments	\$ 11,305,594	\$ 13,416,237
Accounts receivable	1,482	-
Prepays	-	304,000
Inventories, at cost	299,280	-
Total current assets	11,606,356	13,720,237
Noncurrent assets:		
Capital assets:		
Land	40,580	-
Buildings and improvements	8,319,354	-
Machinery and equipment	39,459,804	-
Right-to-use asset-Subscriptions	-	-
Less accumulated depreciation	(36,500,529)	-
Total capital assets (net of accumulated depreciation)	11,319,209	-
Total assets	22,925,565	13,720,237
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	18,220	-
Estimated claims costs payable	-	2,775,000
Subscription liabilities	-	-
Total current liabilities	18,220	2,775,000
Noncurrent liabilities:		
Estimated claims costs payable	-	-
Total liabilities	18,220	2,775,000
<u>Net position</u>		
Investment in capital assets	11,319,209	-
Unrestricted	11,588,136	10,945,237
Total net position	22,907,345	10,945,237
Total liabilities and net position	\$ 22,925,565	\$ 13,720,237

Workers' Compensation Reserve	Risk Management Reserve	Totals	
		2025	2024
\$ 7,893,221	\$ -	\$ 32,615,052	\$ 33,396,631
-	2,177	3,659	\$ 18,602
-	-	304,000	\$ 304,000
-	-	299,280	\$ 325,326
<u>7,893,221</u>	<u>2,177</u>	<u>33,221,991</u>	<u>34,044,559</u>
-	-	40,580	40,580
-	-	8,319,354	8,319,354
-	-	39,459,804	39,276,029
-	160,594	160,594	160,594
-	(98,825)	(36,599,354)	(34,564,132)
-	61,769	11,380,978	13,232,425
<u>7,893,221</u>	<u>63,946</u>	<u>44,602,969</u>	<u>47,276,984</u>
3,156	206,447	227,823	31,999
1,034,600	-	3,809,600	3,395,800
-	49,369	49,369	-
<u>1,037,756</u>	<u>255,816</u>	<u>4,037,423</u>	<u>3,427,799</u>
596,100	-	596,100	627,300
<u>1,633,856</u>	<u>255,816</u>	<u>4,633,523</u>	<u>4,055,099</u>
-	61,769	11,380,978	13,232,425
6,259,365	(253,639)	28,539,099	29,891,966
<u>6,259,365</u>	<u>(191,870)</u>	<u>39,920,077</u>	<u>43,124,391</u>
<u>\$ 7,893,221</u>	<u>\$ 63,946</u>	<u>\$ 44,553,600</u>	<u>\$ 47,179,490</u>



SEDGWICK COUNTY, KANSAS

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

For the Three Months ended March 31, 2025

(with comparative totals for the twelve months ended March 31, 2024)

	Fleet Management	Health/Dental/ Life Insurance Reserve
Operating revenues:		
Charges for services	\$ 2,193,167	\$ 7,338,885
Other revenue	102,393	822,775
Total operating revenues	2,295,560	8,161,660
Operating expenses:		
Salaries and benefits	301,816	36,246
Contractual services	166,309	374,051
Utilities	22,327	-
Supplies and fuel	828,593	-
Administrative charges	65,795	-
Depreciation	1,142,389	-
Claims expense	-	11,194,783
Other	44,776	-
Total operating expenses	2,572,005	11,605,080
Operating gain (loss)	(276,445)	(3,443,420)
Nonoperating revenues:		
Gain on sale of assets	-	-
Total nonoperating revenues	-	-
Income gain (loss) before transfers	(276,445)	(3,443,420)
Change in net position	(276,445)	(3,443,420)
Net position, beginning of year	23,183,790	14,388,657
Net position, end of period	\$ 22,907,345	\$ 10,945,237



Workers' Compensation Reserve	Risk Management Reserve	Totals	
		2025	2024
\$ 595,475	\$ -	\$ 10,127,527	\$ 10,707,746
4,654	495	930,317	981,373
<u>600,129</u>	<u>495</u>	<u>11,057,844</u>	<u>11,689,119</u>
59,677	80,468	478,207	390,906
7,049	569,012	1,116,421	996,120
-	-	22,327	19,202
16,018	1,253	845,864	716,291
-	-	65,795	63,590
-	-	1,142,389	1,016,583
232,691	469,601	11,897,075	9,036,513
-	-	44,776	5,279
<u>315,435</u>	<u>1,120,334</u>	<u>15,612,854</u>	<u>12,244,484</u>
<u>284,694</u>	<u>(1,119,839)</u>	<u>(4,555,010)</u>	<u>(555,365)</u>
-	-	-	26,180
-	-	-	26,180
284,694	(1,119,839)	(4,555,010)	(529,185)
284,694	(1,119,839)	(4,555,010)	(529,185)
5,974,671	927,969	44,475,087	43,653,576
<u>\$ 6,259,365</u>	<u>\$ (191,870)</u>	<u>\$ 39,920,077</u>	<u>\$ 43,124,391</u>



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