



2019 Quarter Financial REPORT

For The Three Months Ending March 31, 2019

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Executive Summary

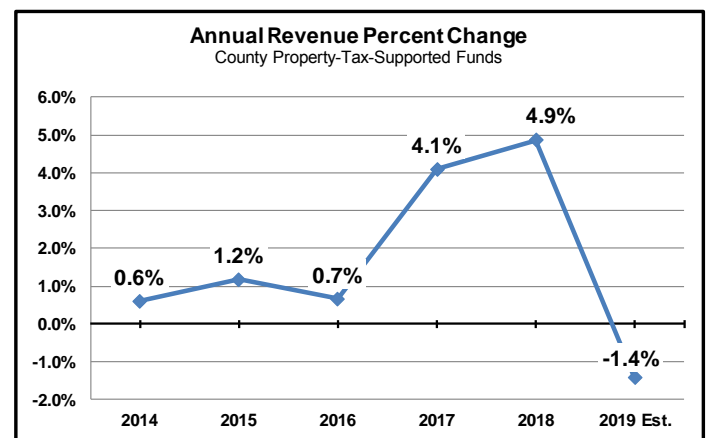
At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first three months of 2019, ending March 31, 2019. The information contained in this report is based on unaudited financial statements 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 42 departments are funded from the General Fund. The County has seven other property-tax-supported funds, including Bond & Interest, Emergency Medical Services, Comprehensive Community Care (COMCARE), Aging, Highway, Noxious Weeds, 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 2019 budget was developed to ensure the priorities identified through a 2016 strategic planning process were funded at an appropriate level. Ultimately, the County increased budgeted expenditures in County property-tax-supported funds by \$13.8 million and added 7.50 full-time equivalents to address demand for services in core government functions while supporting a 5.3 percent increase in employer contributions for health insurance premiums, supporting a 2.5 percent flat pay adjustment for employees and a 1.5 percent bonus pool, additional funding in the Regional Forensic Science Center (RFSC) for increases in commodity prices and equipment maintenance contracts, and additional funding for in-home and community services and physical disability services in the Department on Aging. In recognition of the shifting and increasing needs of the community, the organization is again undergoing a strategic planning process to refine its areas of focus and prioritize budgetary needs. While some operating deficits are anticipated in the coming years, stronger than projected revenue growth in the tax base and moderated growth in expenses are estimated to result in operating surpluses in the final years of the five-year financial forecast.

This quarterly report provides an analysis of financial trends through the first quarter of 2019 compared to the same time period in 2018. A decrease in revenues over the first quarter of 2018 was recorded in a few areas, but a significant decrease was recorded in charges for service. Increased expenditures were recorded in contractuals, transfers out, personnel and capital outlay. These changes are explained within this report.



Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2018.

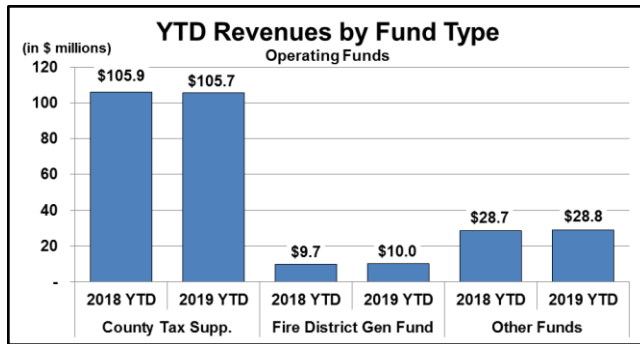
- **Revenues totaled \$105.7 million** for County property-tax-supported funds (excluding Fire District 1). This represents a decrease of \$0.2 million (0.1 percent) compared to the first quarter of 2018.
- **Expenditures totaled \$74.6 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$10.1 million (15.6 percent) compared to the first quarter of 2018.
- **For all County property-tax-supported funds (excluding Fire District 1), ending balances are projected to decrease by \$0.8 million.** The year-end General Fund balance is anticipated to increase by \$0.9 million (1.3 percent), primarily due to an increase in current property as a result of a 3.9 percent increase in assessed valuation for the current year.

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 2019 increased 0.3 percent (\$0.4 million) compared to the same timeframe last year. In County property-tax-supported funds, collections were relatively flat at \$105.7 million, but decreased \$0.2 million (0.1 percent) compared to the first quarter of 2018.



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

County property-tax-supported funds revenue collections decreased \$0.2 million (0.1 percent) compared to the first quarter of 2018. The most significant decrease occurred in charges for service (\$3.1 million) which is largely due to a decrease in medical charges, insurance fees (\$1.6 million), Medicare fees (\$1.1 million), Medicaid fees (\$0.3 million), and patient fees (\$0.2 million), collected on behalf of Emergency Medical Services (EMS) due to the transition to an outsourced billing model.

The decrease is partially offset by increases in current property taxes (\$1.7 million) and uses of money and property (\$1.1 million). The increase in current property taxes is due to an increase in assessed valuation of 3.9 percent for the current year. The increase in uses of money and property is largely due to an increase in investment income as a result of increased interest rates and increased return on interest payments (\$0.9 million), as well as an increase in penalties and interest on back taxes (\$0.2 million).

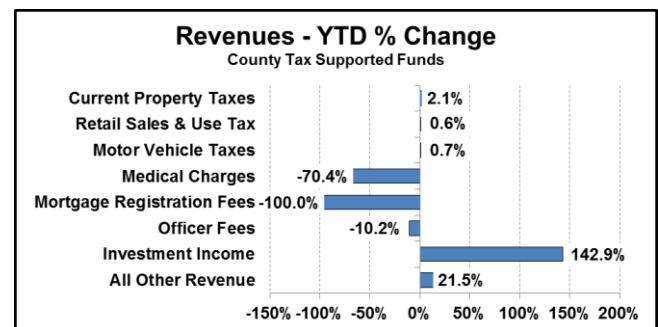
Fire District 1 revenue comes primarily from property taxes. Through the first quarter of 2019, revenue collections of \$10.0 million were \$0.3 million (3.0 percent) greater compared to the same timeframe in 2018.

All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through the first quarter of 2019, all

other County operating fund revenue increased 0.6 percent (\$0.1 million) compared to the same time period last year. The most significant increase occurred in intergovernmental revenue in non-property-tax funds (\$1.1 million) which is largely due to the timing of State revenue received by COMCARE (\$0.7 million) as well as Federal revenue received by the Health Department (\$0.5 million), COMCARE (\$0.2 million), and the Department on Aging (\$0.1 million).

The increases were partially offset by a decrease in charges for service (\$0.7 million) and miscellaneous revenue (\$0.1 million) in internal service funds. The decrease in charges for service is the result of a decrease in the Health/Dental Insurance Fund due to the timing of a payroll posting. The 2018 amount included an extra payroll posting compared to the same time period in 2019. The decrease in miscellaneous revenue is largely due to a decrease in auction proceeds in the Fleet Fund (\$0.1 million).

Key Revenues – Property-Tax-Supported Funds

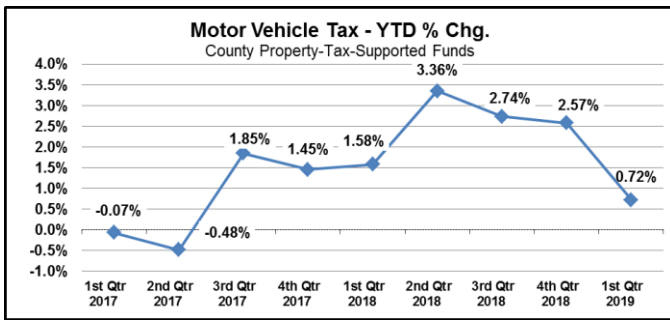


Current property tax collections through the first quarter of 2019 increased \$1.7 million (2.1 percent) when compared to the same time period in 2018. The County's assessed valuation grew about 3.9 percent for the 2019 budget year.

Retail sales and use tax collections increased a nominal amount, \$43,655 (0.6 percent), compared to the first quarter of 2018. Collections in one of three months in 2019 exceeded collections in the same months in 2018.

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 a nominal amount, \$16,565 (0.7 percent), compared to the first quarter of 2018. 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 2019, collections decreased \$2.9 million (70.4 percent) when compared to the same timeframe in 2018. The decrease is largely attributable to the transition to an outsourced billing model.

Mortgage registration fees decreased by \$0.3 million (100.0 percent) compared to the first quarter of 2018 as a result of legislative action that phased out the fee over five years while increasing per-page recording fees. In 2019, the fee has been fully phased out for the first time.

Officer fees decreased \$0.1 million (10.2 percent) compared to the first quarter of 2018. 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 2019, investment income increased \$0.9 million (142.9 percent), versus the same period of time in 2018.

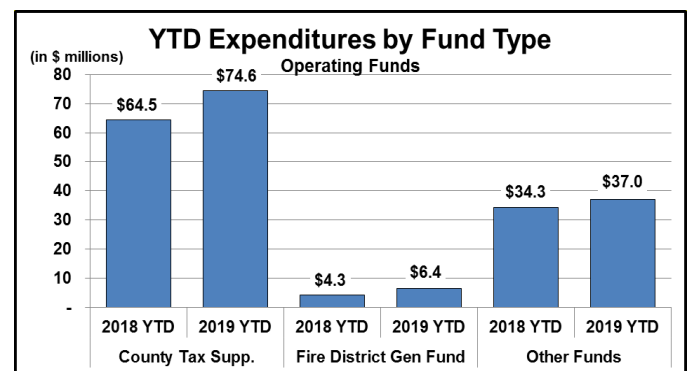
All other revenue collections increased \$2.3 million (21.5 percent) compared to the first quarter of 2018.

Expenditure Highlights:

Total expenditures for all operating funds increased \$14.9 million (14.2 percent) compared to the first quarter of 2018. For all County property-tax-supported funds, expenditures increased \$10.1 million (15.6 percent). Increases were recorded in contractuals (\$6.5 million), transfers out (\$2.1 million), personnel (\$1.6 million), and capital outlay (\$0.2 million), while decreases were recorded in debt service (\$0.3 million) and nominally in commodities.

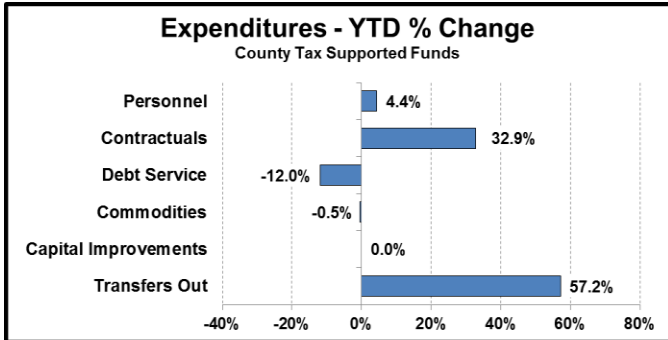
The increase in contractuals is largely due to an increase in management services (\$4.0 million) primarily due to shopping carts for janitorial services. The increase is also largely due to the payment to the Zoo for a new entrance and administrative center (\$2.0 million) and an increase in contractual payments made by COMCARE to community providers (\$0.1 million). Additionally, fee for service contracts increased \$0.2 million for Facilities Department and \$0.2 million for the Division of Finance related to implementation of a new agenda and contract management system in 2019. The increase in transfers out is primarily due to the timing of transfers for capital projects (\$2.0 million) in 2018 compared to 2019. Transfers out of sales tax revenue to the Local Sales Tax Road/Bridge Fund also saw an increase of \$0.1 million due to increased collections. The increase in personnel is mostly attributable to an increase in earnings, including one-time bonuses paid to employees in January 2019 (\$1.0 million), as well as an increase in health and life insurance premiums (\$0.3 million) and retirement contributions (\$0.4 million), which were offset by a decrease in workers' compensation premiums due to a budgeted reduction for 2019 (\$0.1 million). The increase in capital outlay is due to a shopping cart for a new ambulance for EMS (\$0.2 million).

Increases were partially offset by decreases in expenditures in debt service (\$0.3 million) and a nominal decrease in commodities. The decrease in debt payments is primarily due to lower interest payments; however, it is anticipated that the County will pay certain bonds off early in 2019, which will cause an increase in debt service costs later this year, but will save money on interest costs over the long term. The decrease in commodities is primarily due to the purchase of operating supplies, whereas fewer purchases were made in 2019.



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

County property-tax-supported funds' expenditures increased \$10.1 million (15.6 percent) compared to the first quarter of 2018.



Fire District 1 expenditures increased \$2.1 million (49.3 percent) compared to the first quarter of 2018 largely due to a transfer out for capital projects.

All other operating funds' expenditures increased \$2.7 million (7.8 percent) compared to the first quarter of 2018.

Key Expenditures — Property-Tax-Supported Funds

Personnel expenditures increased \$1.6 million (4.4 percent) compared to the first quarter of 2018, which is mostly attributable to an increase in employee pay and benefits.

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|------------------------------------|--------|--------|--------|--------|--------|--------|
| KPERS - Retirement Rates | | | | | | |
| | 9.69% | 10.41% | 10.18% | 8.96% | 9.39% | 9.89% |
| KP&F - Retirement Rates | | | | | | |
| Sheriff | 20.28% | 21.72% | 20.78% | 19.39% | 20.22% | 22.13% |
| Fire | 19.92% | 21.36% | 20.42% | 19.03% | 20.09% | 22.13% |
| EMS | 20.08% | 21.36% | 20.42% | 19.03% | 20.09% | 22.13% |

Contractual expenditures increased \$6.5 million (32.9 percent) compared to the same time period in 2018. The increase is largely due to management services (\$4.0 million), grant awards (\$2.1 million), and an increase in fee for service contracts (\$0.4 million).

Debt payments decreased \$0.3 million (12.0 percent) compared to the first quarter of 2018 due to lower interest payments.

Commodities expenditures decreased a nominal amount compared to the first quarter of 2018. The decrease is mainly due to a decrease in operating supplies in 2018, whereas fewer purchases were made in the same time period in 2019.

Capital Improvement expenditure activity did not occur through the first quarter of 2018 or 2019.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures increased by \$0.2 million (591.0 percent) compared to the first quarter of 2018 due to a shopping cart for a new ambulance in 2019. Shopping carts are used through the County's purchasing system, which allows users to commit the amount of budget authority needed to cover the annual cost of a product or service at any point during the year.

Transfers to other funds increased \$2.1 million (57.2 percent) compared to the first quarter of 2018. This is primarily due to the timing of transfers done in 2018 compared to 2019 (\$2.0 million). Additionally, transfers out-sales tax revenue increased \$0.1 million.

For additional information regarding the financial condition of Sedgwick County, please review the narrative sections discussing each major fund of the County, in addition to the schedules of budgetary accounts for the corresponding funds; the status of current capital projects; and the fund statements prepared based on Generally Accepted Accounting Principles.

2019 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 | \$ 106,662,877 | \$ 13,219,709 | \$ 20,395,047 | \$ 17,008,505 | \$ - | \$ - | \$ 157,286,138 |
| Motor vehicle taxes | 14,894,235 | 1,738,328 | 2,804,367 | 1,859,498 | - | - | 21,296,429 |
| Local retail sales & use tax | 30,300,783 | - | - | - | - | - | 30,300,783 |
| All other taxes | 379,728 | 513,115 | - | 0 | 3,108,181 | - | 4,001,024 |
| Licenses & permits | 8,405,230 | - | 7,917 | 5,288 | 29,709 | - | 8,448,144 |
| Intergovernmental | 957,268 | 134,539 | 5,096,276 | - | 39,225,256 | 56,575 | 45,469,914 |
| Charges for services | 13,522,147 | - | 15,577,289 | 842,221 | 28,332,482 | 44,471,319 | 102,745,457 |
| Fines & forfeitures | 80,143 | - | - | - | 95,604 | - | 175,746 |
| Miscellaneous | 2,978,112 | - | 24,739 | 121,189 | 111,065 | 163,641 | 3,398,745 |
| Reimbursements | 5,950,238 | - | 51,921 | 14,211 | 83,780 | 125,311 | 6,225,461 |
| Uses of money & property | 4,929,733 | - | - | 112,501 | 24,482 | 245,455 | 5,312,170 |
| Transfers in & other proceeds | 548,133 | 2,777,522 | 6,081 | - | 1,487,646 | 1,108,453 | 5,927,835 |
| Total | 189,608,627 | 18,383,214 | 43,963,637 | 19,963,413 | 72,498,204 | 46,170,753 | 390,587,847 |
| Expenditures | | | | | | | |
| Personnel | 117,016,266 | - | 23,030,745 | 14,306,069 | 45,380,180 | 1,467,877 | 201,201,137 |
| Contractual | 45,967,654 | - | 19,387,529 | 1,875,081 | 25,516,284 | 40,123,988 | 132,870,536 |
| Debt Service | - | 18,884,389 | - | 391,915 | - | - | 19,276,304 |
| Commodities | 6,168,237 | - | 1,741,630 | 801,750 | 1,424,710 | 3,073,612 | 13,209,938 |
| Capital improvements | - | - | - | - | - | 1,320,375 | 1,320,375 |
| Capital outlay | 639,558 | - | 606,000 | 180,000 | 30,500 | 2,724,166 | 4,180,224 |
| Transfers to other funds | 18,889,872 | - | 420,620 | 1,750,000 | 1,359,784 | - | 22,420,277 |
| Total | 188,681,588 | 18,884,389 | 45,186,524 | 19,304,815 | 73,711,457 | 48,710,017 | 394,478,791 |
| Net change in fund balance | 927,039 | (501,175) | (1,222,887) | 658,598 | (1,213,254) | (2,539,265) | (3,890,944) |
| Actual beginning fund balance | 68,056,800 | 2,600,670 | 3,976,257 | 7,045,974 | 29,823,864 | 25,957,782 | 137,461,347 |
| Ending Fund Balance | \$ 68,983,839 | \$ 2,099,495 | \$ 2,753,370 | \$ 7,704,572 | \$ 28,610,610 | \$ 23,418,517 | \$ 133,570,403 |

Year-End Fund Balance:

General Fund: Revenues are estimated to exceed expenditures by \$0.9 million at year-end, primarily due to an increase in current property tax as a result of a 3.9 percent increase in assessed valuation for the current year.

Debt Service Funds: Expenditures from debt service funds are estimated to be \$0.5 million less than revenues. It is anticipated that the County will pay certain bonds off in early 2019, which will cause an increase in debt service costs later in the year, but will save money on interest costs over the long term.

Special Revenue Funds-Property Tax Supported: These funds are expected to decrease by \$1.2 million by year-end, primarily due to decreased revenues and increased expenditures for the Highway Fund.

Fire District 1: The fund balance is estimated to increase by \$0.7 million by the end of the year, primarily due to anticipated tax collections.

Special Revenue Funds-Non Property Tax Supported: These funds are estimated to decrease by \$1.2 million. This is primarily due to a deliberate draw down of fund balance in Aging Grants (\$0.2 million), Sheriff Grants (\$0.2 million), Health Grants (\$0.2 million), and SCDDO Grants (\$0.1 million), and projected increases in expenditures by Environmental Resources due to storm debris cleanup (\$0.3 million), and software/hardware maintenance by Emergency Communications (\$0.2 million).

Enterprise and Internal Service Funds: The fund balances within this fund group are estimated to decrease \$2.5 million by the end of the year. This is primarily due to a projected decrease in the Health/Dental Insurance Fund (\$1.6 million), and an intentional use of fund balance in the Workers' Compensation Fund (\$0.4 million).



GENERAL FUND

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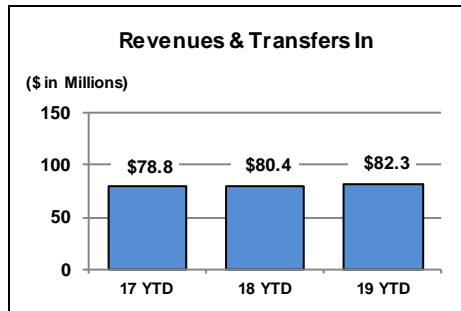
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General Fund

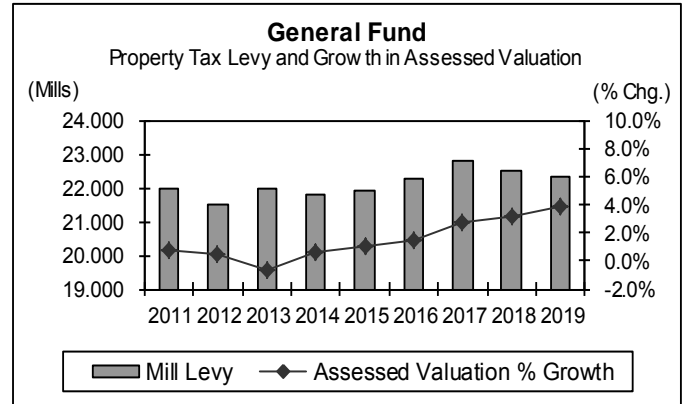
Major Revenues



Total revenues in the General Fund through the first quarter of 2019 totaled \$82.3 million, an increase of \$2.0 million (2.5 percent) compared to the same timeframe in 2018. The increase in revenue is largely attributable to increases in uses of money and property (\$1.1 million), current property taxes (\$0.8 million), miscellaneous revenue (\$0.2 million), and reimbursements (\$0.2 million). The increase in uses of money and property is due to an increase in investment income as a result of increased interest rates and increased return on interest payments as well as penalties and interest on back taxes. The increase in current property taxes is due to an increase in assessed valuation. The increase in miscellaneous revenue is due to the timing of the 2017 refund from the City of Wichita for the Flood Control Agreement as well as Metropolitan Area Planning Department (MAPD). Agreements with the City of Wichita call for any remaining unencumbered funds at year end to be equally refunded to the parties for MAPD and Flood Control Operation. The increase in reimbursements is due to an increase in administrative reimbursements paid to the General Fund.

The increases were partially offset by decreases in charges for service (\$0.2 million) and back property taxes collected (\$0.1 million). The decrease in charges for services is largely due to a decrease in mortgage registration fees which were phased out in 2019.

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 2019, \$61.7 million in current property taxes had been collected, an increase of \$0.8 million (1.3 percent) compared to the previous year. The mill levy rate for this Fund is 22.342, a decrease of 0.186 mills from the 2018 rate of 22.528 mills.

Local retail sales and use tax collections through the first quarter of 2019 increased a nominal amount, \$43,655 (0.6 percent), compared to 2018. Collections in one of three months in 2019 exceeded collections in the same months in 2018. 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 | 2018 | 2019 | % Change |
| January | 2,597,449 | 2,663,508 | 2.54% |
| February | 2,794,947 | 2,786,674 | -0.30% |
| March | 2,189,120 | 2,174,989 | -0.65% |
| Total | 7,581,516 | 7,625,171 | 0.58% |

Motor vehicle tax collections were \$1.8 million through the first quarter of 2019, an increase of \$10,071 (0.6 percent) compared to the same timeframe in 2018. Motor vehicle taxes are collected in accordance with K.S.A. 79-5111, which requires these taxes to be allocated to each fund with a property-tax levy in proportion to the property tax levied during the previous year's budget.

Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State

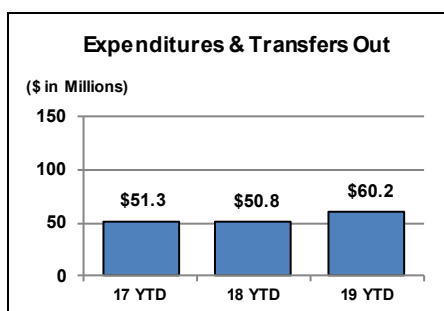
to assist with juvenile Corrections programs and from the City of Wichita for the County's portion of the merged code operation, though all revenues will now be received by the County as the merger is complete. Receipts in this category totaled \$0.3 million, which was a nominal amount, \$66,622 (18.9 percent), less than the first quarter of 2018.

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 \$3.0 million collected through the first quarter of 2019 was \$0.2 million (6.2 percent) less than the same timeframe in 2018, primarily due a decrease in mortgage registration fees which was phased out in 2019.

Uses of Money and Property revenue, which includes investment income, increased \$1.1 million (66.3 percent) compared to the same time period in 2018.

Transfers from other funds and other proceeds are typically a result of the transfer of residual cash from the Auto License Fund or from completed capital projects, which varies as projects can be completed any time during the year. Through the first quarter of 2019, \$5,396 in revenue was captured in this category, compared to \$6,840 revenue during the same time period in 2018.

Major Expenditures



Actual year-to-date expenditures for the first quarter of 2019 increased \$9.4 million compared to the same time period in 2018. Increases were recorded in contractals (\$6.1 million), transfers out for capital projects (\$1.9 million), personnel (\$1.4 million), and a nominal increase on commodities, but were offset by a nominal decrease in capital outlay.

Personnel costs increased \$1.4 million (4.6 percent) compared to 2018. This increase is mostly attributable to an increase in earnings, including one-time bonuses paid to employees in January 2019 (\$0.5 million), as well as an increase in health and life insurance premiums (\$0.2 million) and retirement contributions (\$0.3

million), which were offset by a decrease in workers' compensation premiums due to a budgeted reduction for 2019 (\$0.1 million).

| General Fund Detailed Personnel Expenditures | | | | |
|--|----------------------|----------------------|--|--------------|
| Category | Year-End Comparison | | | % Change |
| | 2018 | 2019 | | |
| Salaries and Wages | \$ 20,312,631 | \$ 20,501,862 | | 0.93% |
| Overtime | 934,507 | 1,160,861 | | 24.22% |
| Allowances | 21,081 | 23,543 | | 11.68% |
| FICA - OASDI | 1,296,586 | 1,349,666 | | 4.09% |
| FICA - HI | 303,234 | 315,647 | | 4.09% |
| Health/Dental Ins. | 4,512,194 | 4,725,526 | | 4.73% |
| Retirement | 2,399,430 | 2,687,808 | | 12.02% |
| Workers' Comp. | 197,966 | 113,224 | | -42.81% |
| Unemployment Tax | 28,985 | 32,171 | | 10.99% |
| Vac. Sell as Wages | 281 | - | | -100.00% |
| Vac. Sell as Benefits | 31,630 | 27,919 | | -11.73% |
| Donated Leave | 9,709 | 1,069 | | -88.99% |
| Wireless Allowance | 31,182 | 31,985 | | 2.58% |
| Flex Spending Contr. | 54,196 | 65,288 | | 20.47% |
| Call Back/On Call | 19,295 | 30,752 | | 59.37% |
| Total | \$ 30,152,906 | \$ 31,067,322 | | 3.03% |

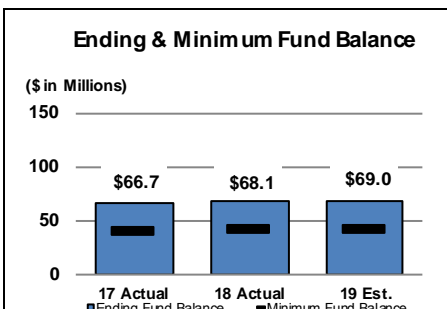
Contractual services expenditures increased \$6.1 million (41.2 percent) through the first quarter of 2019, compared to the same timeframe in 2018. The increase is largely due to an increase in management services (\$4.0 million) primarily due to shopping carts for janitorial services. Additionally, there was an increase in grant awards largely due to the payment to the Zoo for a new entrance and administrative center (\$2.0 million) and an increase in contractual payments made by COMCARE to community providers (\$0.1 million). Fee for service contracts also increased \$0.2 million for Facilities Department and \$0.2 million for the Division of Finance due to the implementation of a new agenda and contract management system.

Commodity expenditures at the end of the first quarter of 2019 had a nominal increase when compared to the same timeframe in 2018. The increase is mainly due to an increase in food purchased in 2019, whereas fewer purchases were made in the same time period in 2018.

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 security upgrades at the Juvenile Detention Facility (\$0.8 million), maintenance and repairs to the Flood Control System (\$0.5 million), modernizing elevators at the Adult Detention Facility (\$0.2 million),

and repairs to the salt storage building at the West Yard (\$0.2 million).

General Fund Ending Balance



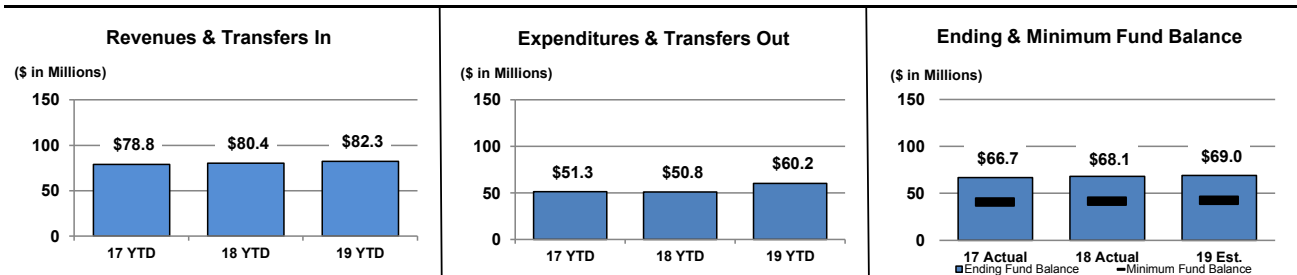
The General Fund 2019 beginning budgetary fund balance of \$68.1 million is estimated to increase by \$0.9 million (1.3 percent) by the end of 2019, primarily due to an increase in current property tax as a result of a 3.9 percent increase in assessed valuation for the current year.

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 42 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.

Revenues through March 2019 increased \$2.0 million versus the same time period in 2018, specifically in uses of money and property (\$1.1 million), current property taxes (\$0.8 million), miscellaneous revenue (\$0.2 million), and reimbursements (\$0.2 million). The increase in uses of money and property is due to an increase in investment income as a result of increased interest rates and increased return on interest payments as well as penalties and interest on back taxes. The increase in current property taxes is due to an increase in assessed valuation. The increase in miscellaneous revenue is due to the timing of the 2017 refund from the City of Wichita for the Flood Control Agreement as well as Metropolitan Area Planning Department (MAPD). Agreements with the City of Wichita call for any remaining unencumbered funds at year end to be equally refunded to the parties for MAPD and Flood Control Operation. The increase in reimbursements is due to an increase in administrative reimbursements paid to the General Fund. The increases were partially offset by decreases in charges for service (\$0.2 million) and back property taxes collected (\$0.1 million). The decrease in charges for services is largely due to a decrease in mortgage registration fees which were phased out in 2019.

Expenditures increased \$9.4 million compared to the same period in 2018, specifically in contractals (\$6.1 million), transfers out (\$1.9 million), and personnel (\$1.4 million). The increase in contractals is due to the use of shopping carts to commit funds for management services (\$4.0 million), such as payment to the City of Wichita for Metropolitan Area Building and Construction Department support costs; the County's 2019 payment of \$2.0 million for Phase I of the Sedgwick County's Zoo Master Plan; and fee for services contract expenses (\$0.4 million), such as out-of-county housing for detention facility inmates. The increase in transfers out is due to the timing of transfers for capital projects in 2019. The increase in personnel costs is largely due to one-time employee bonuses that were paid in January 2019 as well as an increase in employee benefit costs. The increases were partially offset by a nominal decrease in capital outlay, \$31,413, which is due to the purchase of a vehicle in 2018 compared to no such purchase at this time in 2019.



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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

| | 2018 YTD | | | 2019 YTD | | |
|---|----------------------|-------------------------|----------------------|----------------------|---------------------------------------|--|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | Fiscal Year Estimates As of Apr. 2019 | Variance with Revised Budget Positive/Negative |
| | | Adopted | Revised | | | |
| Revenues & Transfers In | | | | | | |
| Current Property Taxes | \$ 60,881,026 | \$ 107,108,536 | \$ 107,108,536 | \$ 61,657,211 | \$ 104,545,205 | \$ (2,563,331) |
| Back Prop. Taxes & Ref. Warrants | 1,161,618 | 2,131,218 | 2,131,218 | 1,053,649 | 2,117,673 | (13,546) |
| Special Assessment Prop. Taxes | - | - | - | - | - | - |
| Motor Vehicle Taxes | 1,769,567 | 14,600,017 | 14,600,017 | 1,779,638 | 14,894,235 | 294,218 |
| Local Retail Sales & Use Tax | 7,581,516 | 29,635,669 | 29,635,669 | 7,625,171 | 30,300,783 | 665,114 |
| All Other Taxes | 84,648 | 333,292 | 333,292 | 97,155 | 379,728 | 46,436 |
| Licenses & Permits | 1,924,563 | 8,013,701 | 8,013,701 | 1,926,750 | 8,405,230 | 391,529 |
| Intergovernmental | 352,684 | 1,049,466 | 1,049,466 | 286,062 | 957,268 | (92,197) |
| Charges for Services | 3,155,515 | 17,483,579 | 17,483,579 | 2,959,130 | 13,522,147 | (3,961,433) |
| Fines & Forfeitures | 14,732 | 124,807 | 124,807 | 8,281 | 80,143 | (44,664) |
| Miscellaneous | 503,142 | 2,851,942 | 2,851,942 | 734,077 | 2,978,112 | 126,170 |
| Reimbursements | 1,260,308 | 6,055,971 | 6,055,971 | 1,418,281 | 5,950,238 | (105,732) |
| Uses of Money & Property | 1,680,558 | 5,641,076 | 5,641,076 | 2,795,021 | 4,929,733 | (711,344) |
| Transfers In & Other Proceeds | 6,840 | - | - | 5,396 | 548,133 | 548,133 |
| Total Revenues & Transfers In | 80,376,717 | 195,029,273 | 195,029,273 | 82,345,824 | 189,608,627 | (5,420,647) |
| Expenditures & Transfers Out | | | | | | |
| Personnel | \$ 30,152,906 | \$ 123,887,704 | \$ 123,672,621 | \$ 31,531,077 | \$ 117,016,266 | \$ (6,656,354) |
| Contractuals | 14,633,442 | 62,854,822 | 63,000,535 | 20,700,321 | 45,967,654 | (17,032,881) |
| Debt Service | - | - | - | - | - | - |
| Commodities | 2,285,632 | 6,623,898 | 6,627,267 | 2,354,135 | 6,168,237 | (459,030) |
| Capital Improvement | - | 1,789,137 | 5,000 | - | - | (5,000) |
| Capital Outlay | 32,305 | 708,400 | 774,400 | 892 | 639,558 | (134,842) |
| Transfers Out | 3,688,275 | 17,047,796 | 18,831,933 | 5,596,723 | 18,889,872 | 57,939 |
| Total Expenditures & Transfers Out | 50,792,560 | 212,911,756 | 212,911,756 | 60,183,147 | 188,681,588 | (24,230,168) |
| Net Change in Fund Balance | 29,584,156 | (17,882,482) | (17,882,482) | 22,162,677 | 927,039 | (29,650,814) |
| Actual Beginning Fund Balance | 66,685,155 | 68,056,800 | 68,056,800 | 68,056,800 | 68,056,800 | - |
| Ending Fund Balance | \$ 96,269,311 | \$ 50,174,318 | \$ 50,174,318 | \$ 90,219,477 | \$ 68,983,839 | \$ (29,650,814) |



General Fund

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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

| | 2018 YTD | 2019 YTD | | | | | |
|--|-----------------------|-------------------------|-----------|-----------------------|---|--|--|
| | | Annual Budgeted Amounts | | | | | |
| | YTD Actual Amounts | Adopted | Revised | YTD Actual Amounts | Fiscal Year Estimates As of Apr. 2019 | Variance with Revised Budget Positive/Negative | |
| Expenditures and Interfund Transfers Out By Division | | | | | | | |
| General Government | | | | | | | |
| County Commission | | | | | | | |
| Personnel | 211,886 | 860,146 | 860,146 | 216,496 | 807,111 | (53,035) | |
| Contractuals | 38,201 | 92,103 | 99,603 | 34,289 | 88,212 | (11,391) | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | 857 | 25,197 | 25,197 | 4,257 | 19,280 | (5,917) | |
| Capital Improvements | - | - | - | - | - | - | |
| Capital Outlay | - | - | - | - | - | - | |
| Transfers Out | - | - | - | - | - | - | |
| Total County Commission | 250,944 | 977,446 | 984,946 | 255,042 | 914,603 | (70,343) | |
| County Manager | | | | | | | |
| Personnel | 406,975 | 1,692,237 | 1,692,237 | 380,688 | 1,610,511 | (81,726) | |
| Contractuals | 187,194 | 263,057 | 263,057 | 228,144 | 258,103 | (4,954) | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | 5,074 | 36,481 | 36,481 | 15,534 | 28,546 | (7,935) | |
| Capital Improvements | - | 150,398 | - | - | - | - | |
| Equipment | - | - | - | - | - | - | |
| Transfers Out | - | - | 150,398 | 150,398 | 150,398 | - | |
| Total County Manager | 599,242 | 2,142,173 | 2,142,173 | 774,764 | 2,047,558 | (94,615) | |
| County Counselor | | | | | | | |
| Personnel | 337,271 | 1,351,862 | 1,351,862 | 321,964 | 1,191,049 | (160,812) | |
| Contractuals | 88,723 | 340,397 | 340,397 | 108,792 | 306,398 | (33,999) | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | 9,237 | 36,307 | 36,307 | 12,378 | 37,173 | 866 | |
| Capital Improvements | - | - | - | - | - | - | |
| Equipment | - | - | - | - | - | - | |
| Transfers Out | - | - | - | - | - | - | |
| Total County Counselor | 435,231 | 1,728,566 | 1,728,566 | 443,134 | 1,534,620 | (193,945) | |
| County Clerk | | | | | | | |
| Personnel | 287,376 | 1,236,174 | 1,236,174 | 268,324 | 992,528 | (243,646) | |
| Contractuals | 2,763 | 17,600 | 17,600 | 1,434 | 14,259 | (3,341) | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | 313 | 9,493 | 9,493 | 813 | 4,789 | (4,704) | |
| Capital Improvements | - | - | - | - | - | - | |
| Equipment | - | - | - | - | - | - | |
| Transfers Out | - | - | - | - | - | - | |
| Total County Clerk | 290,452 | 1,263,267 | 1,263,267 | 270,572 | 1,011,576 | (251,691) | |
| Register of Deeds | | | | | | | |
| Personnel | 273,342 | 1,176,013 | 1,176,013 | 292,711 | 1,089,910 | (86,103) | |
| Contractuals | 1,687 | 17,530 | 17,530 | 3,501 | 16,447 | (1,083) | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | 1,814 | 24,760 | 24,760 | 7,168 | 19,433 | (5,327) | |
| Capital Improvements | - | - | - | - | - | - | |
| Equipment | - | - | - | - | - | - | |
| Transfers Out | - | - | - | - | - | - | |
| Total Register of Deeds | 276,842 | 1,218,304 | 1,218,304 | 303,380 | 1,125,790 | (92,513) | |
| Election Commissioner | | | | | | | |
| Personnel | 173,568 | 908,735 | 908,735 | 170,994 | 826,174 | (82,561) | |
| Contractuals | 375,445 | 570,651 | 570,651 | 381,343 | 569,338 | (1,313) | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | 4,795 | 95,417 | 95,417 | 9,214 | 84,873 | (10,544) | |
| Capital Improvements | - | - | - | - | - | - | |
| Equipment | - | - | - | - | - | - | |
| Transfers Out | - | - | - | - | - | - | |
| Total Election Commissioner | 553,808 | 1,574,803 | 1,574,803 | 561,551 | 1,480,384 | (94,419) | |



General Fund

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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

| | 2018 YTD | 2019 YTD | | | | |
|--|-----------------------|-------------------------|-------------------|-----------------------|---|--|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | Fiscal Year Estimates As of Apr. 2019 | Variance with Revised Budget Positive/Negative |
| | | Adopted | Revised | | | |
| General Government (Continued) | | | | | | |
| Division of Human Resources | | | | | | |
| Personnel | 293,883 | 1,175,843 | 1,175,843 | 305,746 | 1,125,008 | (50,835) |
| Contractuals | 114,999 | 115,313 | 178,313 | 138,714 | 157,573 | (20,739) |
| Debt Service | - | - | - | - | - | - |
| Commodities | 7,734 | 47,980 | 37,980 | 7,727 | 43,629 | 5,649 |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total Division of Human Resources | 416,617 | 1,339,136 | 1,392,136 | 452,187 | 1,326,210 | (65,926) |
| Division of Finance | | | | | | |
| Personnel | 728,909 | 3,076,859 | 3,076,859 | 794,661 | 2,897,967 | (178,892) |
| Contractuals | 341,181 | 1,111,934 | 1,094,784 | 493,506 | 883,030 | (211,754) |
| Debt Service | - | - | - | - | - | - |
| Commodities | 30,622 | 45,550 | 62,700 | 11,555 | 76,688 | 13,988 |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total Division of Finance Finance | 1,100,711 | 4,234,343 | 4,234,343 | 1,299,722 | 3,857,685 | (376,658) |
| Budgeted Transfers | | | | | | |
| Personnel | - | - | - | - | - | - |
| Contractuals | - | 349,486 | 349,486 | - | - | (349,486) |
| Debt Service | - | - | - | - | - | - |
| Commodities | - | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | 1,150,514 | 1,150,514 | - | 1,208,453 | 57,939 |
| Total Budgeted Transfers | - | 1,500,000 | 1,500,000 | - | 1,208,453 | (291,547) |
| Contingency Reserves | | | | | | |
| Personnel | - | 534,553 | 481,553 | - | 212,028 | (269,524) |
| Contractuals | - | 18,504,577 | 16,171,657 | - | 699,029 | (15,472,628) |
| Debt Service | - | - | - | - | - | - |
| Commodities | - | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total Contingency Reserves | - | 19,039,130 | 16,653,210 | - | 911,057 | (15,742,152) |
| County Appraiser | | | | | | |
| Personnel | 1,144,480 | 4,524,672 | 4,524,672 | 1,167,759 | 4,333,201 | (191,471) |
| Contractuals | 40,346 | 228,052 | 228,052 | 85,586 | 216,897 | (11,155) |
| Debt Service | - | - | - | - | - | - |
| Commodities | 33,144 | 90,968 | 90,968 | 24,274 | 87,767 | (3,201) |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total County Appraiser | 1,217,969 | 4,843,692 | 4,843,692 | 1,277,618 | 4,637,865 | (205,827) |
| County Treasurer | | | | | | |
| Personnel | 308,076 | 1,230,595 | 1,230,595 | 331,490 | 1,207,005 | (23,590) |
| Contractuals | 15,558 | 68,700 | 68,700 | 15,059 | 55,446 | (13,254) |
| Debt Service | - | - | - | - | - | - |
| Commodities | 2,663 | 86,942 | 86,942 | 3,370 | 77,310 | (9,632) |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total County Treasurer | 326,297 | 1,386,237 | 1,386,237 | 349,919 | 1,339,762 | (46,475) |



General Fund

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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

| | 2018 YTD | 2019 YTD | | | | |
|---|-----------------------|-------------------------|-------------------|-----------------------|---|--|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | Fiscal Year Estimates As of Apr. 2019 | Variance with Revised Budget Positive/Negative |
| | | Adopted | Revised | | | |
| General Government (Continued) | | | | | | |
| Metropolitan Area Planning Dept. | | | | | | |
| Personnel | - | - | - | - | - | - |
| Contractuals | 319,910 | 652,319 | 652,319 | 326,160 | 652,319 | - |
| Debt Service | - | - | - | - | - | - |
| Commodities | - | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total Metropolitan Area Plann. Dept. | 319,910 | 652,319 | 652,319 | 326,160 | 652,319 | - |
| Facilities Department | | | | | | |
| Personnel | 648,646 | 2,669,948 | 2,669,948 | 645,066 | 2,388,043 | (281,905) |
| Contractuals | 1,394,363 | 4,177,936 | 4,177,936 | 1,549,356 | 4,033,424 | (144,512) |
| Debt Service | - | - | - | - | - | - |
| Commodities | 198,089 | 547,875 | 547,875 | 219,524 | 509,555 | (38,320) |
| Capital Improvements | - | 232,379 | - | - | - | - |
| Capital Outlay | - | 42,000 | 42,000 | - | 42,000 | - |
| Transfers Out | - | - | 232,379 | 232,379 | 232,379 | - |
| Total Facilities Department | 2,241,097 | 7,670,137 | 7,670,137 | 2,646,326 | 7,205,400 | (464,737) |
| Central Services | | | | | | |
| Personnel | 349,788 | 1,447,852 | 1,447,852 | 371,738 | 1,363,792 | (84,060) |
| Contractuals | 81,258 | 158,956 | 158,956 | 99,093 | 136,655 | (22,301) |
| Debt Service | - | - | - | - | - | - |
| Commodities | 638,217 | 1,020,560 | 1,020,560 | 751,690 | 1,037,539 | 16,979 |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total Central Services | 1,069,264 | 2,627,368 | 2,627,368 | 1,222,521 | 2,537,986 | (89,382) |
| Division of Information & Technology | | | | | | |
| Personnel | 1,907,623 | 7,535,128 | 7,439,045 | 1,988,090 | 7,195,594 | (243,451) |
| Contractuals | 1,887,069 | 2,555,548 | 2,829,051 | 1,791,355 | 2,813,961 | (15,090) |
| Debt Service | - | - | - | - | - | - |
| Commodities | 24,488 | 160,650 | 160,650 | 16,035 | 134,027 | (26,623) |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | 73,200 | 73,200 | - | 37,358 | (35,842) |
| Transfers Out | - | - | - | - | - | - |
| Total Division of Info. & Tech. | 3,819,180 | 10,324,526 | 10,501,946 | 3,795,480 | 10,180,940 | (321,007) |
| Public Safety | | | | | | |
| Office of the Medical Director | | | | | | |
| Personnel | 103,070 | 403,340 | 403,340 | 109,654 | 387,479 | (15,861) |
| Contractuals | 12,143 | 53,197 | 53,197 | 11,641 | 38,597 | (14,600) |
| Debt Service | - | - | - | - | - | - |
| Commodities | 2,356 | 7,580 | 7,580 | 2,140 | 21,363 | 13,783 |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total Office of the Medical Director | 117,569 | 464,117 | 464,117 | 123,435 | 447,440 | (16,678) |
| Emergency Communications | | | | | | |
| Personnel | 1,522,331 | 6,591,528 | 6,591,528 | 1,527,073 | 5,921,827 | (669,701) |
| Contractuals | 19,692 | 38,626 | 38,626 | 5,633 | 42,776 | 4,150 |
| Debt Service | - | - | - | - | - | - |
| Commodities | 33,458 | 100,904 | 100,904 | 48,408 | 79,308 | (21,596) |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total Emergency Communications | 1,575,481 | 6,731,058 | 6,731,058 | 1,581,114 | 6,043,912 | (687,147) |



General Fund

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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

| | 2018 YTD | 2019 YTD | | | | | |
|---------------------------------|-----------------------|-------------------------|------------|-----------------------|------------|--|---|
| | | Annual Budgeted Amounts | | | | Fiscal Year Estimates As of Apr. 2019 | Variance with Revised Budget Positive/Negative |
| | YTD Actual Amounts | Adopted | Revised | YTD Actual Amounts | | | |
| Public Safety (Continued) | | | | | | | |
| Emergency Management | | | | | | | |
| Personnel | 69,276 | 267,822 | 267,822 | 71,645 | 264,042 | (3,780) | |
| Contractuals | 44,201 | 112,251 | 112,251 | 29,461 | 121,800 | 9,549 | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | 25 | 36,086 | 36,086 | 5,923 | 10,689 | (25,397) | |
| Capital Improvements | - | 114,500 | - | - | - | - | |
| Capital Outlay | - | 328,000 | 328,000 | - | 328,000 | - | |
| Transfers Out | - | - | 114,500 | 114,500 | 114,500 | - | |
| Total Emergency Management | 113,502 | 858,659 | 858,659 | 221,529 | 839,031 | (19,628) | |
| Reg. Forensic Science Center | | | | | | | |
| Personnel | 880,660 | 3,568,012 | 3,568,012 | 939,469 | 3,462,147 | (105,865) | |
| Contractuals | 252,254 | 394,868 | 419,368 | 284,798 | 409,720 | (9,648) | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | 109,206 | 406,622 | 382,122 | 96,715 | 371,789 | (10,333) | |
| Capital Improvements | - | - | - | - | - | - | |
| Capital Outlay | - | - | - | - | - | - | |
| Transfers Out | - | - | - | - | - | - | |
| Total RFSC | 1,242,119 | 4,369,502 | 4,369,502 | 1,320,983 | 4,243,655 | (125,846) | |
| Department of Corrections | | | | | | | |
| Personnel | 2,484,785 | 11,435,958 | 11,435,958 | 2,657,330 | 9,711,844 | (1,724,114) | |
| Contractuals | 372,427 | 988,749 | 1,027,248 | 411,206 | 1,019,061 | (8,188) | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | 626,579 | 1,005,281 | 966,782 | 430,286 | 974,708 | 7,926 | |
| Capital Improvements | - | 786,860 | - | - | - | - | |
| Capital Outlay | - | - | - | - | - | - | |
| Transfers Out | - | 825,000 | 1,611,860 | 786,860 | 1,611,860 | - | |
| Total Department of Corrections | 3,483,792 | 15,041,848 | 15,041,848 | 4,285,683 | 13,317,473 | (1,724,376) | |
| Sheriff's Office | | | | | | | |
| Personnel | 10,938,985 | 42,848,932 | 42,782,932 | 11,559,566 | 42,801,322 | 18,390 | |
| Contractuals | 4,128,840 | 12,925,686 | 12,924,686 | 4,115,951 | 12,913,037 | (11,650) | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | 201,220 | 687,230 | 688,230 | 242,216 | 682,729 | (5,501) | |
| Capital Improvements | - | - | - | - | - | - | |
| Capital Outlay | - | 120,000 | 186,000 | 892 | 125,000 | (61,000) | |
| Transfers Out | - | - | - | - | - | - | |
| Total Sheriff's Office | 15,269,045 | 56,581,849 | 56,581,849 | 15,918,625 | 56,522,088 | (59,761) | |
| District Attorney | | | | | | | |
| Personnel | 2,861,778 | 11,842,948 | 11,842,948 | 3,025,388 | 11,318,648 | (524,300) | |
| Contractuals | 293,270 | 592,122 | 572,122 | 356,687 | 567,838 | (4,284) | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | 21,680 | 157,445 | 177,445 | 28,430 | 156,730 | (20,716) | |
| Capital Improvements | - | - | - | - | - | - | |
| Capital Outlay | - | 36,000 | 36,000 | - | 36,000 | - | |
| Transfers Out | - | - | - | - | - | - | |
| Total District Attorney | 3,176,728 | 12,628,515 | 12,628,515 | 3,410,505 | 12,079,216 | (549,299) | |
| District Court | | | | | | | |
| Personnel | 17,235 | 71,532 | 71,532 | 18,496 | 69,691 | (1,841) | |
| Contractuals | 949,389 | 2,969,873 | 2,977,873 | 1,095,859 | 2,969,873 | (8,000) | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | 154,791 | 637,490 | 677,490 | 181,332 | 595,431 | (82,059) | |
| Capital Improvements | - | 5,000 | 5,000 | - | - | (5,000) | |
| Capital Outlay | - | 15,000 | 15,000 | - | - | (15,000) | |
| Transfers Out | - | - | - | - | - | - | |
| Total District Court | 1,121,415 | 3,698,895 | 3,746,895 | 1,295,687 | 3,634,995 | (111,900) | |



General Fund

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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

| | 2018 YTD | 2019 YTD | | | | |
|---|-----------------------|-------------------------|-------------------|-----------------------|---|--|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | Fiscal Year Estimates As of Apr. 2019 | Variance with Revised Budget Positive/Negative |
| | | Adopted | Revised | | | |
| Public Safety (Continued) | | | | | | |
| Crime Prevention Fund | | | | | | |
| Personnel | - | - | - | - | - | - |
| Contractuals | 168,450 | 582,383 | 581,320 | 286,583 | 581,383 | 63 |
| Debt Service | - | - | - | - | - | - |
| Commodities | 75 | - | 1,063 | 500 | 1,000 | (63) |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total Crime Prevention Fund | 168,525 | 582,383 | 582,383 | 287,083 | 582,383 | - |
| MABCD | | | | | | |
| Personnel | 655,907 | 3,154,845 | 3,154,845 | 752,254 | 2,895,157 | (259,688) |
| Contractuals | 156,592 | 4,367,112 | 4,367,112 | 3,022,782 | 5,301,025 | 933,913 |
| Debt Service | - | - | - | - | - | - |
| Commodities | 6,973 | 230,298 | 230,298 | 9,307 | 65,699 | (164,599) |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | 69,000 | 69,000 | - | 46,000 | (23,000) |
| Transfers Out | - | 94,969 | 94,969 | - | 94,969 | 0 |
| Total MABCD | 819,473 | 7,916,224 | 7,916,224 | 3,784,342 | 8,402,850 | 486,626 |
| Courthouse Police | | | | | | |
| Personnel | 352,372 | 1,402,956 | 1,402,956 | 328,059 | 1,222,408 | (180,548) |
| Contractuals | 3,904 | 24,733 | 24,733 | 9,543 | 24,678 | (55) |
| Debt Service | - | - | - | - | - | - |
| Commodities | 3,264 | 40,902 | 40,902 | 1,039 | 40,700 | (202) |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total Courthouse Police | 359,540 | 1,468,591 | 1,468,591 | 338,641 | 1,287,787 | (180,804) |
| Public Works | | | | | | |
| Budget Transfers - Local Sales Tax | | | | | | |
| Personnel | - | - | - | - | - | - |
| Contractuals | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - |
| Commodities | - | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | 3,688,275 | 14,817,835 | 14,817,835 | 3,812,586 | 14,817,835 | - |
| Total Budget Transfers | 3,688,275 | 14,817,835 | 14,817,835 | 3,812,586 | 14,817,835 | - |
| Drainage | | | | | | |
| Personnel | 116,757 | 523,440 | 523,440 | 143,486 | 520,547 | (2,893) |
| Contractuals | 74,908 | 1,426,741 | 1,426,741 | 112,999 | 1,388,913 | (37,829) |
| Debt Service | - | - | - | - | - | - |
| Commodities | 1,896 | 3,675 | 3,675 | 2,028 | 4,649 | 974 |
| Capital Improvements | - | 500,000 | - | - | - | - |
| Capital Outlay | 32,305 | - | - | - | - | - |
| Transfers Out | - | - | 500,000 | 500,000 | 500,000 | - |
| Total Drainage | 225,865 | 2,453,856 | 2,453,856 | 758,513 | 2,414,108 | (39,748) |



General Fund

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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

| | 2018 YTD | 2019 YTD | | | | | |
|-----------------------------------|-----------------------|-------------------------|-----------|-----------------------|-----------|--|---|
| | | Annual Budgeted Amounts | | | | Fiscal Year Estimates As of Apr. 2019 | Variance with Revised Budget Positive/Negative |
| | YTD Actual Amounts | Adopted | Revised | YTD Actual Amounts | | | |
| Public Works (Continued) | | | | | | | |
| Environmental Resources | | | | | | | |
| Personnel | 19,352 | 77,566 | 77,566 | 18,111 | 65,228 | (12,338) | |
| Contractuals | 40,270 | 49,331 | 49,331 | 40,572 | 46,923 | (2,408) | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | 209 | 4,341 | 4,341 | 55 | 3,824 | (517) | |
| Capital Improvements | - | - | - | - | - | - | |
| Capital Outlay | - | - | - | - | - | - | |
| Transfers Out | - | - | - | - | - | - | |
| Environmental Resources | 59,831 | 131,238 | 131,238 | 58,738 | 115,975 | (15,263) | |
| Health & Human Services | | | | | | | |
| COMCARE | | | | | | | |
| Personnel | 372,888 | 1,297,517 | 1,297,517 | 275,239 | 632,907 | (664,610) | |
| Contractuals | 91,358 | 293,144 | 293,144 | 105,935 | 259,695 | (33,449) | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | 15,375 | 141,246 | 141,246 | 73,149 | 123,201 | (18,045) | |
| Capital Improvements | - | - | - | - | - | - | |
| Capital Outlay | - | - | - | - | - | - | |
| Transfers Out | - | - | - | - | - | - | |
| Total COMCARE | 479,621 | 1,731,907 | 1,731,907 | 454,323 | 1,015,803 | (716,103) | |
| CDDO | | | | | | | |
| Personnel | - | - | - | - | - | - | |
| Contractuals | 324,792 | 1,956,590 | 1,956,590 | 403,416 | 1,956,590 | - | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | - | - | - | - | - | - | |
| Capital Improvements | - | - | - | - | - | - | |
| Capital Outlay | - | - | - | - | - | - | |
| Transfers Out | - | - | - | - | - | - | |
| Total CDDO | 324,792 | 1,956,590 | 1,956,590 | 403,416 | 1,956,590 | - | |
| Department on Aging | | | | | | | |
| Personnel | - | - | - | - | - | - | |
| Contractuals | 278,886 | 323,886 | 323,886 | 235,908 | 323,886 | - | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | - | - | - | - | - | - | |
| Capital Improvements | - | - | - | - | - | - | |
| Capital Outlay | - | - | - | - | - | - | |
| Transfers Out | - | 159,478 | 159,478 | - | 159,478 | - | |
| Total Department on Aging | 278,886 | 483,364 | 483,364 | 235,908 | 483,364 | - | |
| Health Department | | | | | | | |
| Personnel | 896,206 | 3,817,410 | 3,817,410 | 928,807 | 3,491,981 | (325,429) | |
| Contractuals | 262,466 | 799,135 | 797,235 | 260,789 | 660,544 | (136,691) | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | 73,101 | 723,737 | 725,637 | 78,051 | 701,229 | (24,408) | |
| Capital Improvements | - | - | - | - | - | - | |
| Capital Outlay | - | 25,200 | 25,200 | - | 25,200 | - | |
| Transfers Out | - | - | - | - | - | - | |
| Total Health Department | 1,231,773 | 5,365,483 | 5,365,483 | 1,267,647 | 4,878,955 | (486,528) | |
| Culture & Recreation | | | | | | | |
| Sedgwick County Parks Dept. | | | | | | | |
| Personnel | 110,870 | 533,489 | 533,489 | 112,676 | 414,338 | (119,151) | |
| Contractuals | 68,029 | 307,342 | 312,087 | 56,487 | 280,420 | (31,667) | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | 78,252 | 207,430 | 202,685 | 71,016 | 174,324 | (28,361) | |
| Capital Improvements | - | - | - | - | - | - | |
| Capital Outlay | - | - | - | - | - | - | |
| Transfers Out | - | - | - | - | - | - | |
| Total Sedgwick County Parks Dept. | 257,150 | 1,048,261 | 1,048,261 | 240,180 | 869,082 | (179,180) | |



General Fund

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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

| | 2018 YTD | 2019 YTD | | | | | |
|----------------------------------|-----------------------|-------------------------|-----------|-----------------------|-----------|--|--|
| | | Annual Budgeted Amounts | | | | Fiscal Year Estimates As of Apr. 2019 | Variance with Revised Budget Positive/Negative |
| | YTD Actual Amounts | Adopted | Revised | YTD Actual Amounts | | | |
| Culture & Recreation (Continued) | | | | | | | |
| Sedgwick County Zoo | | | | | | | |
| Personnel | 1,605,004 | 6,275,839 | 6,275,839 | 1,714,492 | 6,265,430 | (10,409) | |
| Contractuals | 398,993 | 400,900 | 2,400,900 | 2,400,900 | 2,400,900 | - | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | - | - | - | - | - | - | |
| Capital Improvements | - | - | - | - | - | - | |
| Capital Outlay | - | - | - | - | - | - | |
| Transfers Out | - | - | - | - | - | - | |
| Total Sedgwick County Zoo | 2,003,997 | 6,676,739 | 8,676,739 | 4,115,392 | 8,666,330 | (10,409) | |
| Exploration Place | | | | | | | |
| Personnel | 50,008 | 194,694 | 194,694 | 57,214 | 196,985 | 2,291 | |
| Contractuals | 1,016,546 | 2,025,446 | 2,025,446 | 1,012,723 | 2,022,753 | (2,693) | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | - | - | - | - | - | - | |
| Capital Improvements | - | - | - | - | - | - | |
| Capital Outlay | - | - | - | - | - | - | |
| Transfers Out | - | - | - | - | - | - | |
| Total Exploration Place | 1,066,554 | 2,220,140 | 2,220,140 | 1,069,937 | 2,219,738 | (402) | |
| Community Programs | | | | | | | |
| Personnel | - | - | - | - | - | - | |
| Contractuals | 342,472 | 317,472 | 417,472 | 407,472 | 417,472 | - | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | - | - | - | - | - | - | |
| Capital Improvements | - | - | - | - | - | - | |
| Capital Outlay | - | - | - | - | - | - | |
| Transfers Out | - | - | - | - | - | - | |
| Total Community Programs | 342,472 | 317,472 | 417,472 | 407,472 | 417,472 | - | |
| Community Development | | | | | | | |
| Extension Council | | | | | | | |
| Personnel | - | - | - | - | - | - | |
| Contractuals | 412,741 | 825,481 | 825,481 | 412,741 | 825,481 | - | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | - | - | - | - | - | - | |
| Capital Improvements | - | - | - | - | - | - | |
| Capital Outlay | - | - | - | - | - | - | |
| Transfers Out | - | - | - | - | - | - | |
| Total Extension Council | 412,741 | 825,481 | 825,481 | 412,741 | 825,481 | - | |
| Housing | | | | | | | |
| Personnel | - | - | - | - | - | - | |
| Contractuals | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | - | - | - | - | - | - | |
| Capital Improvements | - | - | - | - | - | - | |
| Capital Outlay | - | - | - | - | - | - | |
| Transfers Out | - | - | - | - | - | - | |
| Total Housing | - | - | - | - | - | - | |
| Economic Development | | | | | | | |
| Personnel | 23,601 | 159,258 | 159,258 | 36,390 | 134,364 | (24,894) | |
| Contractuals | 30,694 | 1,808,798 | 1,808,798 | 363,902 | 446,403 | (1,362,395) | |
| Debt Service | - | - | - | - | - | - | |
| Commodities | 126 | 5,450 | 5,450 | - | 254 | (5,196) | |
| Capital Improvements | - | - | - | - | - | - | |
| Capital Outlay | - | - | - | - | - | - | |
| Transfers Out | - | - | - | - | - | - | |
| Total Economic Development | 54,421 | 1,973,506 | 1,973,506 | 400,292 | 581,022 | (1,392,484) | |



General Fund

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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

| | 2018 YTD | | 2019 YTD | | | |
|---|-----------------------|-------------------------|----------------------|-----------------------|---|--|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | Fiscal Year Estimates As of Apr. 2019 | Variance with Revised Budget Positive/Negative |
| | | Adopted | Revised | | | |
| Community Development (Continued) | | | | | | |
| Community Programs | | | | | | |
| Personnel | - | - | - | - | - | - |
| Contractuals | - | 46,795 | 46,795 | - | 46,795 | - |
| Debt Service | - | - | - | - | - | - |
| Commodities | - | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total Community Programs | - | 46,795 | 46,795 | - | 46,795 | - |
| Technical Education | | | | | | |
| Personnel | - | - | - | - | - | - |
| Contractuals | 1,429 | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - |
| Commodities | - | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total Technical Education | 1,429 | - | - | - | - | - |
| Total Expenditures & Transfers Out | 50,792,560 | 212,911,756 | 212,911,756 | 60,183,147 | 188,681,588 | (24,230,168) |
| Net Change in Fund Balance | 29,584,156 | (17,882,482) | (17,882,482) | 22,162,677 | 927,039 | (29,650,814) |
| Actual Fund Balance, Beginning of Year | 66,685,155 | 68,056,800 | 68,056,800 | 68,056,800 | 68,056,800 | - |
| Ending Fund Balance | \$ 96,269,311 | \$ 50,174,318 | \$ 50,174,318 | \$ 90,219,477 | \$ 68,983,839 | \$ (29,650,814) |



BUDGETARY ACCOUNTS

BUDGETARY ACCOUNTS

2019 Quarter Financial | Report

316-660-7591 | www.sedgwickcounty.org

PROVIDE
QUALITY



PUBLIC
SERVICES

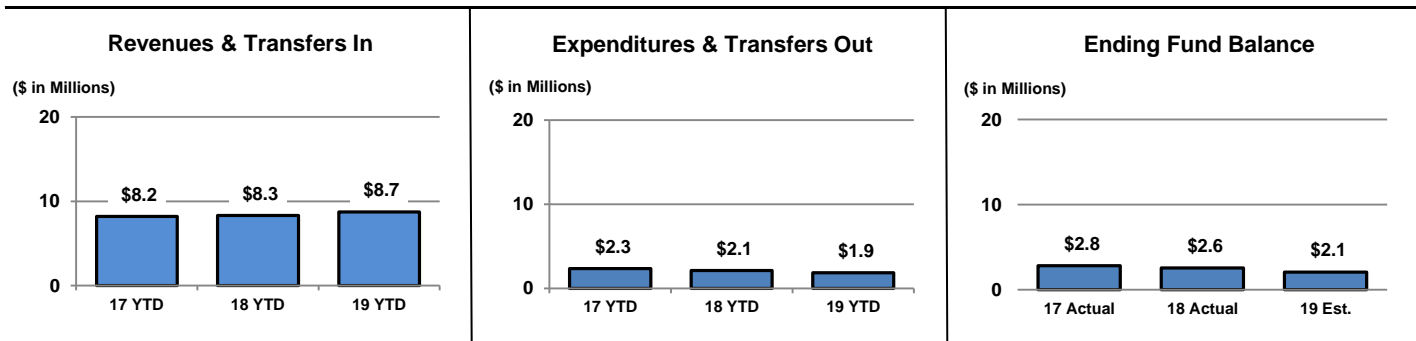


Sedgwick County...
working for you

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 requirement purchases (subject to a two-step analysis), implements efficient processes, obtains favorable interest rates, and prioritizes financial flexibility.

For 2019, 2.770 mills were levied, an increase of 0.145 mills from the 2018 budget. In the past, this fund has received building rental revenue from WSU. The County has also had an allocation to WATC in the General Fund. Due to the affiliation between WATC and WSU, the County will no longer make the allocation to WATC, and WSU will no longer make payment to the County. This determination was made after the County adopted its 2018 budget. To compensate for the reduced revenue in this fund for 2018, some debt service costs (\$0.6 million) was instead paid from the budget authority that had been earmarked for WATC in the General Fund in 2018. The 2019 budget reflects these changes in both funds.



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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

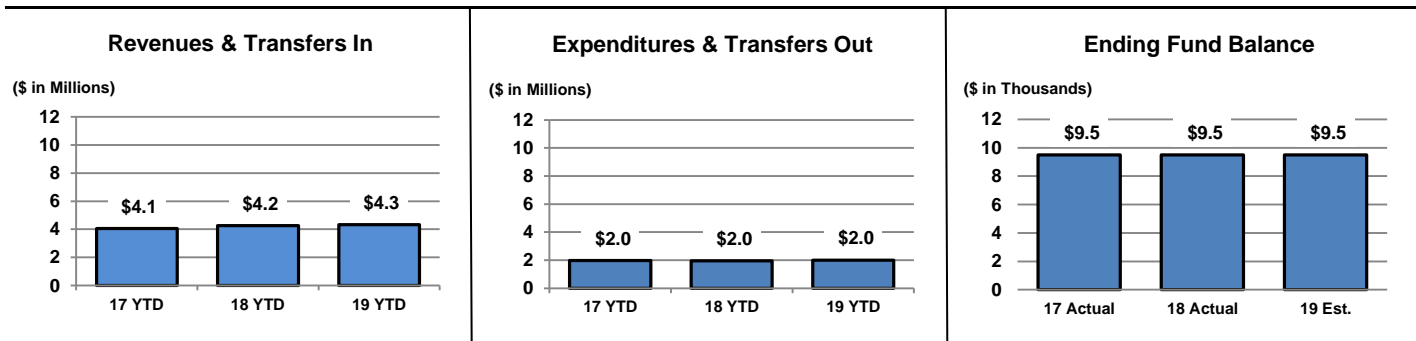
| | 2018 YTD | 2019 YTD | | | |
|---|---------------------|-------------------------|--------------------|---------------------|--|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | |
| | | Adopted | Revised | | Fiscal Year Estimates As of Apr. 2019 |
| | | | | | Variance with Revised Budget Positive/Negative |
| Revenues & Transfers In | | | | | |
| Current Property Taxes | \$ 7,094,287 | \$ 11,061,674 | \$ 11,061,674 | \$ 7,644,107 | \$ 12,970,785 |
| Back Prop. Taxes & Ref. Warrants | 145,216 | 248,924 | 248,924 | 125,883 | 248,924 |
| Special Assessment Prop. Taxes | 355,522 | 454,843 | 454,843 | 306,168 | 513,115 |
| Motor Vehicle Taxes | 205,048 | 1,696,292 | 1,696,292 | 206,126 | 1,738,328 |
| Local Retail Sales & Use Tax | - | - | - | - | - |
| All Other Taxes | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - |
| Intergovernmental | 100,324 | 244,802 | 244,802 | 63,099 | 134,539 |
| Charges for Services | - | 0 | - | - | - |
| Fines & Forfeitures | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - |
| Reimbursements | - | - | - | - | - |
| Use of Money & Property | - | - | - | - | - |
| Transfers In & Other Proceeds | 399,392 | 2,776,494 | 2,776,494 | 399,392 | 2,777,522 |
| Total Revenues & Transfers In | 8,299,788 | 16,483,029 | 16,483,029 | 8,744,775 | 18,383,214 |
| Expenditures & Transfers Out | | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contractuals | - | 20,000 | 20,000 | - | - |
| Debt Service | 2,101,452 | 18,864,389 | 18,864,389 | 1,850,281 | 18,884,389 |
| Commodities | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Total Expenditures & Transfers Out | 2,101,452 | 18,884,389 | 18,884,389 | 1,850,281 | 18,884,389 |
| Net Change in Fund Balance | 6,198,336 | (2,401,359) | (2,401,359) | 6,894,494 | (501,175) |
| Actual Beginning Fund Balance | 2,813,559 | 2,574,880 | 2,574,880 | 2,574,880 | 2,574,880 |
| Ending Fund Balance | \$ 9,011,895 | \$ 173,521 | \$ 173,521 | \$ 9,469,374 | \$ 2,073,705 |



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 32.6 percent finances costs related to facility improvements, including the retirement of Public Building Commission bonds, 57.2 percent supports scholarships, and 5.4 percent funds economic and community development efforts. The remaining 4.8 percent of revenue is allocated to research, educational programs, faculty development and unanticipated program needs.

In the summer of 2013, the Sedgwick County Public Building Commission (PBC) issued debt to refund the Wichita PBC debt related to WSU.



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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

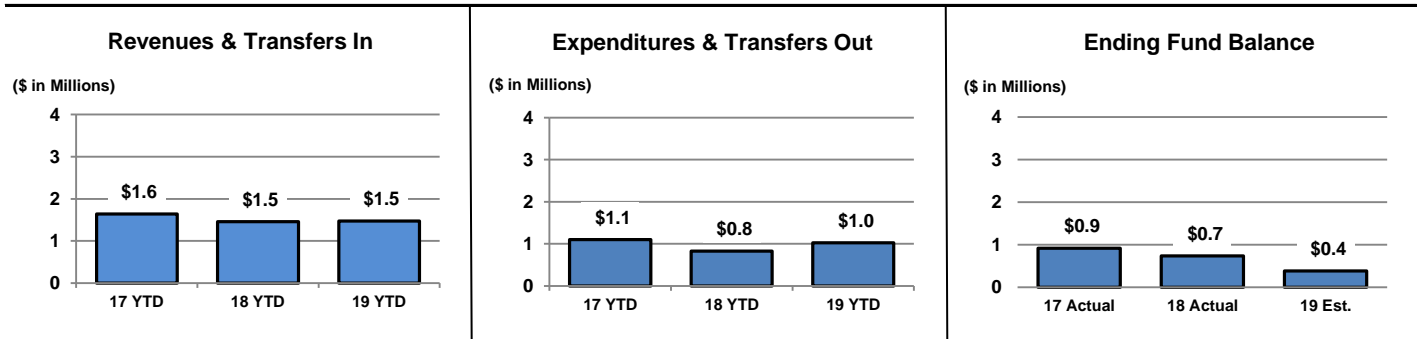
| | 2018 YTD | | | 2019 YTD | | |
|---|-------------------------|-------------------|-------------------|---------------------|---------------------------------------|--|
| | Annual Budgeted Amounts | | | | | |
| | YTD Actual Amounts | Adopted | Revised | YTD Actual Amounts | Fiscal Year Estimates As of Apr. 2019 | Variance with Revised Budget Positive/Negative |
| Revenues & Transfers In | | | | | | |
| Current Property Taxes | \$ 4,053,954 | \$ 6,982,259 | \$ 6,982,259 | \$ 4,139,581 | \$ 7,021,278 | \$ 39,019 |
| Back Prop. Taxes & Ref. Warrants | 78,405 | 142,242 | 142,242 | 70,303 | 142,242 | (0) |
| Special Assessment Prop. Taxes | - | - | - | - | - | - |
| Motor Vehicle Taxes | 117,227 | 971,593 | 971,593 | 118,060 | 991,925 | 20,332 |
| 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 | 4,249,587 | 8,444,681 | 8,444,681 | 4,327,945 | 8,155,446 | (289,236) |
| Expenditures & Transfers Out | | | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contractuals | 1,963,482 | 8,332,954 | 8,332,954 | 2,002,751 | 8,155,446 | (177,508) |
| Debt Service | - | - | - | - | - | - |
| Commodities | - | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total Expenditures & Transfers Out | 1,963,482 | 8,332,954 | 8,332,954 | 2,002,751 | 8,155,446 | (177,508) |
| Net Change in Fund Balance | 2,286,105 | 111,727 | 111,727 | 2,325,194 | (0) | (466,744) |
| Actual Beginning Fund Balance | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 | - |
| Ending Fund Balance | \$ 2,295,605 | \$ 121,227 | \$ 121,227 | \$ 2,334,694 | \$ 9,500 | \$ (466,744) |



COMCARE

Comprehensive Community Care (COMCARE) of Sedgwick County provides mental health services and substance abuse treatment to adults, families, and children. COMCARE has existed as a Community Mental Health Center (CMHC) since 1962. In 1990, the Kansas Legislature enacted legislation, the State's Mental Health Reform Act, to shift State funding for mental health services from State hospitals to community providers. There are currently 26 licensed CMHCs operating in Kansas. COMCARE has two funds, with the fund described here used to account for property-tax-supported operations and the other fund used to account for grants and most user fees.

For the 2019 budget year, the County levied a property tax of 0.494 mills to support COMCARE, a 0.001 mill decrease from the previous year.



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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

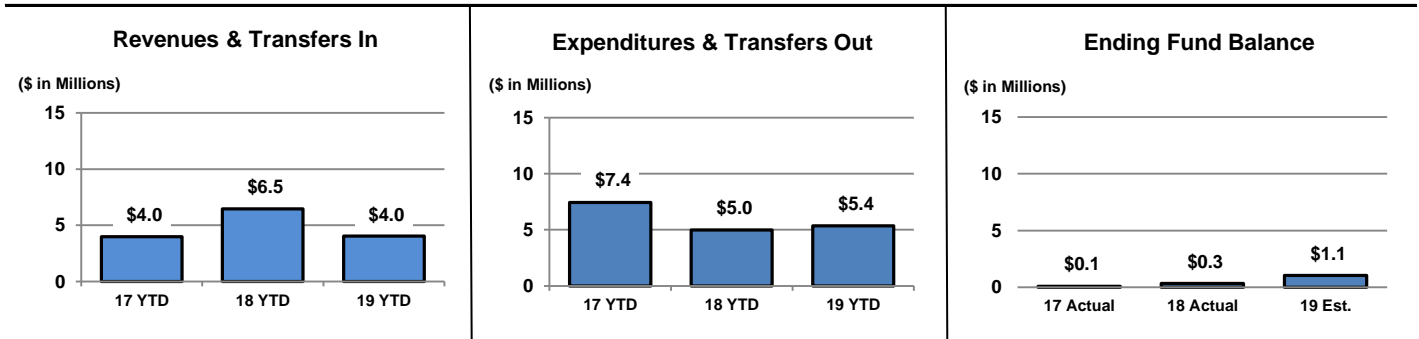
| | 2018 YTD | 2019 YTD | | | | |
|---|---------------------|-------------------------|-------------------|---------------------|---------------------------------------|--|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | Fiscal Year Estimates As of Apr. 2019 | Variance with Revised Budget Positive/Negative |
| | | Adopted | Revised | | | |
| Revenues & Transfers In | | | | | | |
| Current Property Taxes | \$ 1,338,050 | \$ 2,315,155 | \$ 2,315,155 | \$ 1,362,633 | \$ 2,312,321 | \$ (2,834) |
| Back Prop. Taxes & Ref. Warrants | 31,520 | 46,940 | 46,940 | 25,997 | 46,940 | (0) |
| Special Assessment Prop. Taxes | - | - | - | - | - | - |
| Motor Vehicle Taxes | 45,991 | 320,674 | 320,674 | 41,132 | 327,318 | 6,644 |
| Local Retail Sales & Use Tax | - | - | - | - | - | - |
| All Other Taxes | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - |
| Intergovernmental | 43,611 | 174,445 | 174,445 | 43,611 | 179,678 | 5,233 |
| Charges for Services | - | - | - | - | - | - |
| Fines & Forfeitures | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Reimbursements | - | - | - | 20 | 48 | 48 |
| Use of Money & Property | - | - | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | - | - | - |
| Total Revenues & Transfers In | 1,459,172 | 2,857,214 | 2,857,214 | 1,473,394 | 2,866,305 | 9,091 |
| Expenditures & Transfers Out | | | | | | |
| Personnel | \$ 337,357 | \$ 1,539,651 | \$ 1,539,651 | \$ 376,991 | \$ 1,402,500 | \$ (137,151) |
| Contractuals | 432,558 | 1,708,877 | 1,708,877 | 638,203 | 1,705,156 | (3,721) |
| Debt Service | - | - | - | - | - | - |
| Commodities | 54,189 | 120,374 | 120,374 | 8,081 | 117,553 | (2,821) |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total Expenditures & Transfers Out | 824,103 | 3,368,902 | 3,368,902 | 1,023,275 | 3,225,210 | (143,693) |
| Net Change in Fund Balance | 635,068 | (511,688) | (511,688) | 450,119 | (358,904) | (134,602) |
| Actual Beginning Fund Balance | 919,352 | 741,100 | 741,100 | 741,100 | 741,100 | - |
| Ending Fund Balance | \$ 1,554,420 | \$ 229,412 | \$ 229,412 | \$ 1,191,219 | \$ 382,196 | \$ (134,602) |



Emergency Medical Services

Emergency Medical Services (EMS) was created in 1974 per a City/County agreement to provide emergency response and scheduled ambulatory transfers. Prior to 1974, a private provider, Metropolitan, provided EMS services to the community. The EMS Fund is supported by property tax, which increased by 0.153 mills to 1.059 mills for funding the 2019 budget, and comprises 3.6 percent of the total mill levy for the County.

Charges for service are the largest revenue stream for this Fund, equating to 78.9 percent of budgeted revenue collections in 2019. On August 13, 2014, the Board of County Commissioners approved an EMS user fee increase of \$50 to the base rate and \$3 to the mileage rate. In addition, as part of the 2015 and 2016 budgets, rates were increased. Growth in this revenue category has been difficult to predict with recent changes in Medicare rules, billing vendors, the changes to user fee, and implementation of quality assurance measures within the Department.



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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

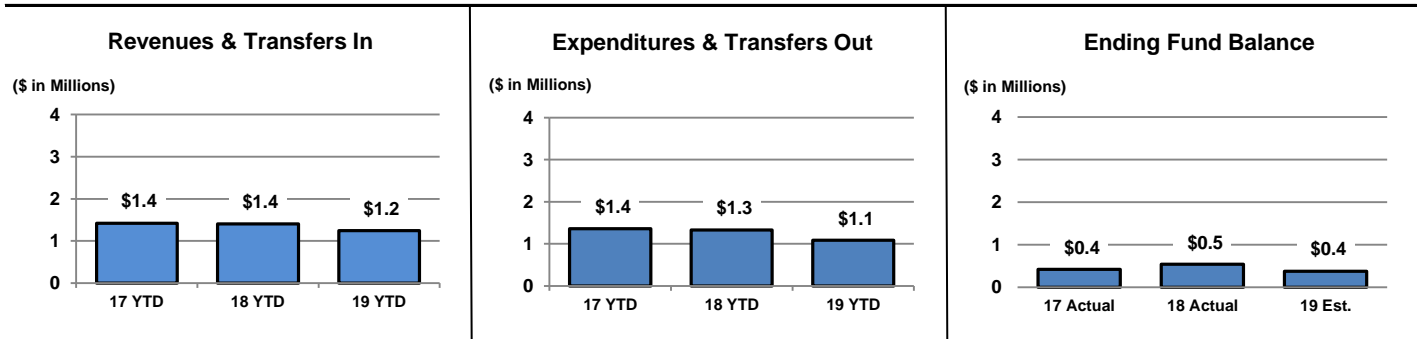
| | 2018 YTD | 2019 YTD | | | | |
|---|---------------------|-------------------------|-----------------------|---------------------|---------------------------------------|--|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | Fiscal Year Estimates As of Apr. 2019 | Variance with Revised Budget Positive/Negative |
| | | Adopted | Revised | | | |
| Revenues & Transfers In | | | | | | |
| Current Property Taxes | \$ 2,446,999 | \$ 3,497,523 | \$ 3,497,523 | \$ 2,922,282 | \$ 4,962,116 | \$ 1,464,593 |
| Back Prop. Taxes & Ref. Warrants | 22,227 | 85,914 | 85,914 | 32,553 | 85,914 | 0 |
| Special Assessment Prop. Taxes | - | - | - | - | - | - |
| Motor Vehicle Taxes | 29,363 | 584,286 | 584,286 | 56,927 | 601,718 | 17,432 |
| Local Retail Sales & Use Tax | - | - | - | - | - | - |
| All Other Taxes | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for Services | 3,957,729 | 15,614,009 | 15,614,009 | 1,018,157 | 15,414,009 | (200,000) |
| Fines & Forfeitures | - | - | - | - | - | - |
| Miscellaneous | 158 | 779 | 779 | 1,436 | 1,613 | 834 |
| Reimbursements | - | 43 | 43 | - | 1,004 | 961 |
| Use of Money & Property | - | - | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | - | - | - |
| Total Revenues & Transfers In | 6,456,477 | 19,782,555 | 19,782,555 | 4,031,355 | 21,066,375 | 1,283,820 |
| Expenditures & Transfers Out | | | | | | |
| Personnel | \$ 3,952,745 | \$ 15,970,114 | \$ 15,970,114 | \$ 4,034,847 | \$ 14,977,256 | \$ (992,858) |
| Contractuals | 605,962 | 3,871,595 | 3,871,595 | 737,510 | 3,858,227 | (13,368) |
| Debt Service | - | - | - | - | - | - |
| Commodities | 415,066 | 1,223,299 | 1,223,299 | 367,515 | 1,239,238 | 15,939 |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | 270,000 | 270,000 | 222,263 | 270,000 | - |
| Transfers Out | - | - | - | - | - | - |
| Total Expenditures & Transfers Out | 4,973,773 | 21,335,007 | 21,335,007 | 5,362,135 | 20,344,720 | (990,287) |
| Net Change in Fund Balance | 1,482,704 | (1,552,452) | (1,552,452) | (1,330,780) | 721,654 | 293,533 |
| Actual Beginning Fund Balance | 99,998 | 332,820 | 332,820 | 332,820 | 332,820 | - |
| Ending Fund Balance | \$ 1,582,702 | \$ (1,219,632) | \$ (1,219,632) | \$ (997,960) | \$ 1,054,474 | \$ 293,533 |



Aging

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

Aging's property-tax-supported fund comprises 1.5 percent of the 2019 mill levy for the County, with \$2.3 million in revenue budgeted from a property tax rate of 0.428 mills for the year, a 0.066 mill decrease from 2018, 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, 2019, with comparative actuals ending March 31, 2018

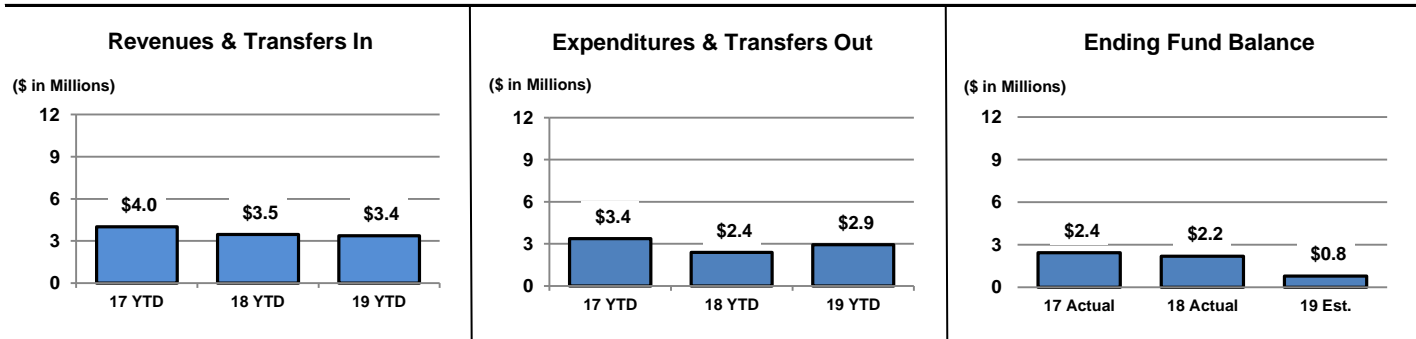
| | 2018 YTD | 2019 YTD | | | |
|---|--------------------|-------------------------|-------------------|--------------------|--------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | |
| | | Adopted | Revised | | |
| Revenues & Transfers In | | | | | |
| Current Property Taxes | \$ 1,335,128 | \$ 1,942,222 | \$ 1,942,222 | \$ 1,181,256 | \$ 2,001,219 |
| Back Prop. Taxes & Ref. Warrants | 28,020 | 46,845 | 46,845 | 23,951 | 46,845 |
| Special Assessment Prop. Taxes | - | - | - | - | - |
| Motor Vehicle Taxes | 41,748 | 318,749 | 318,749 | 39,545 | 325,554 |
| Local Retail Sales & Use Tax | - | - | - | - | - |
| All Other Taxes | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Services | - | - | - | - | - |
| Fines & Forfeitures | - | - | - | - | - |
| Miscellaneous | - | 6 | 6 | - | 246 |
| Reimbursements | - | - | - | - | 30 |
| Use of Money & Property | - | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | - | - |
| Total Revenues & Transfers In | 1,404,896 | 2,307,822 | 2,307,822 | 1,244,752 | 2,373,895 |
| Expenditures & Transfers Out | | | | | |
| Personnel | \$ 159,325 | \$ 718,650 | \$ 718,650 | \$ 157,237 | \$ 584,163 |
| Contractuals | 1,169,520 | 1,725,908 | 1,723,288 | 923,620 | 1,699,655 |
| Debt Service | - | - | - | - | - |
| Commodities | 2,181 | 12,800 | 15,420 | 1,590 | 32,054 |
| Capital Improvements | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Transfers Out | - | 220,620 | 220,620 | - | 220,620 |
| Total Expenditures & Transfers Out | 1,331,026 | 2,677,978 | 2,677,978 | 1,082,447 | 2,536,492 |
| Net Change in Fund Balance | 73,870 | (370,156) | (370,156) | 162,305 | (162,596) |
| Actual Beginning Fund Balance | 420,956 | 542,064 | 542,064 | 542,064 | 542,064 |
| Ending Fund Balance | \$ 494,826 | \$ 171,908 | \$ 171,908 | \$ 704,369 | \$ 379,468 |
| | | | | | \$ (75,413) |



Highway

The Highway Department is financed through the Highway Fund to construct and maintain the County's roads, bridges and intersections. For 2019, the Fund is supported by a property tax levy of 0.720 mills, which represents a 0.060 mill decrease from last year's rate of 0.780.

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 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, 2019, with comparative actuals ending March 31, 2018

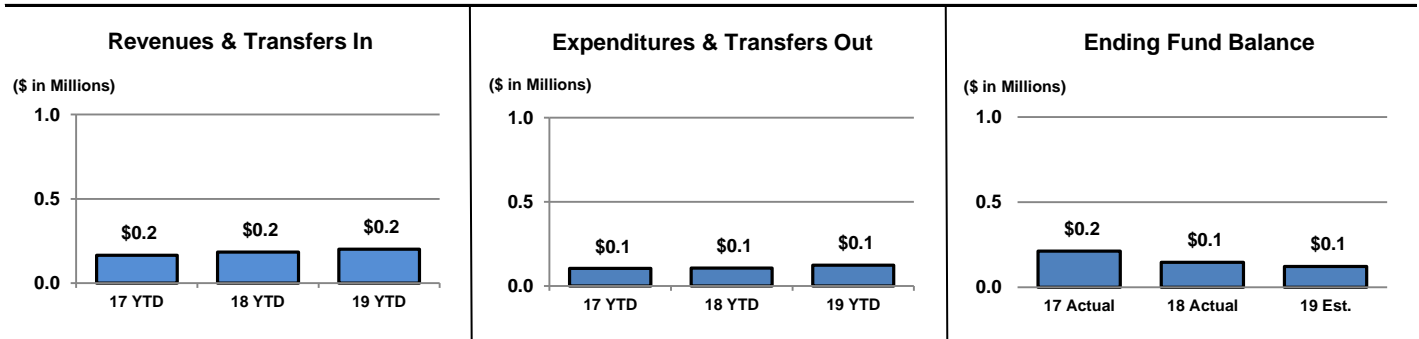
| | 2018 YTD | 2019 YTD | | | |
|---|---------------------|-------------------------|--------------------|---------------------|---------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | |
| | | Adopted | Revised | | |
| Revenues & Transfers In | | | | | |
| Current Property Taxes | \$ 2,108,671 | \$ 3,350,659 | \$ 3,350,659 | \$ 1,987,079 | \$ 3,368,217 |
| Back Prop. Taxes & Ref. Warrants | 55,853 | 73,966 | 73,966 | 43,026 | 73,966 |
| Special Assessment Prop. Taxes | - | - | - | - | - |
| Motor Vehicle Taxes | 82,620 | 504,290 | 504,290 | 67,019 | 514,783 |
| Local Retail Sales & Use Tax | - | - | - | - | - |
| All Other Taxes | - | - | - | - | - |
| Licenses & Permits | 2,550 | 12,929 | 12,929 | 2,400 | 7,917 |
| Intergovernmental | 1,202,477 | 4,915,195 | 4,915,195 | 1,208,487 | 4,916,598 |
| Charges for Services | - | 26,505 | 26,505 | 61,300 | 75,321 |
| Fines & Forfeitures | - | - | - | - | - |
| Miscellaneous | - | 12,017 | 12,017 | 1,304 | 22,880 |
| Reimbursements | 1,060 | 8,624 | 8,624 | 932 | 50,839 |
| Use of Money & Property | - | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | 6,070 | 6,081 |
| Total Revenues & Transfers In | 3,453,231 | 8,904,185 | 8,904,185 | 3,377,618 | 9,036,601 |
| Expenditures & Transfers Out | | | | | |
| Personnel | \$ 1,453,838 | \$ 6,254,901 | \$ 6,254,901 | \$ 1,540,787 | \$ 5,772,229 |
| Contractuals | 833,577 | 3,869,095 | 3,845,095 | 1,089,559 | 3,871,355 |
| Debt Service | - | - | - | - | - |
| Commodities | 97,221 | 348,955 | 372,955 | 94,651 | 256,279 |
| Capital Improvements | - | 200,000 | - | - | - |
| Capital Outlay | - | 336,000 | 336,000 | - | 336,000 |
| Transfers Out | - | - | 200,000 | 200,000 | 200,000 |
| Total Expenditures & Transfers Out | 2,384,636 | 11,008,951 | 11,008,951 | 2,924,997 | 10,435,863 |
| Net Change in Fund Balance | 1,068,595 | (2,104,766) | (2,104,766) | 452,621 | (1,399,262) |
| Actual Beginning Fund Balance | 2,443,450 | 2,203,459 | 2,203,459 | 2,203,459 | 2,203,459 |
| Ending Fund Balance | \$ 3,512,045 | \$ 98,693 | \$ 98,693 | \$ 2,656,080 | \$ 804,197 |
| | | | | | \$ (440,673) |



Noxious Weeds

The Noxious Weeds Department was established to eradicate and control noxious weeds as required by K.S.A. 2-1318. The Fund's 2019 operations are predominately financed by a 0.070 mill property tax levy and by the sale of pesticides and other chemicals. The 2019 mill levy increased by 0.005 mills from 2018 when the rate was 0.065 mills. Under the enabling statute, K.S.A. 2-13-19(d), Noxious Weeds is required to sell the pesticides at a subsidized rate to private landowners. Noxious Weeds also sprays noxious weeds for the Kansas Department of Transportation (KDOT) under an annual contract, and for private landowners at rates that reflect the cost of providing the service.

Charges for services are often dependent on the length of the growing season and impact revenue received from KDOT for spraying State-owned right of way.



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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

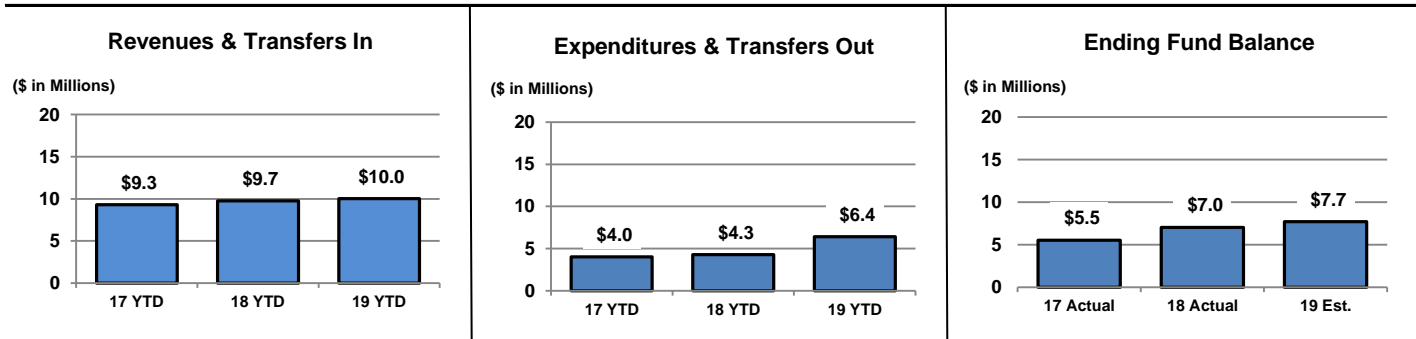
| | 2018 YTD | 2019 YTD | | | |
|---|--------------------|-------------------------|-------------------|--------------------|--------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | |
| | | Adopted | Revised | | |
| Revenues & Transfers In | | | | | |
| Current Property Taxes | \$ 175,645 | \$ 340,270 | \$ 340,270 | \$ 193,089 | \$ 327,824 |
| Back Prop. Taxes & Ref. Warrants | 3,728 | 6,164 | 6,164 | 3,318 | 6,164 |
| Special Assessment Prop. Taxes | - | - | - | - | - |
| Motor Vehicle Taxes | 5,297 | 42,232 | 42,232 | 4,979 | 43,068 |
| Local Retail Sales & Use Tax | - | - | - | - | - |
| All Other Taxes | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Services | 179 | 115,316 | 115,316 | 278 | 87,959 |
| Fines & Forfeitures | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - |
| Reimbursements | - | - | - | - | - |
| Use of Money & Property | - | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | - | - |
| Total Revenues & Transfers In | 184,849 | 503,981 | 503,981 | 201,665 | 465,015 |
| Expenditures & Transfers Out | | | | | |
| Personnel | \$ 82,887 | \$ 339,258 | \$ 339,258 | \$ 79,688 | \$ 294,597 |
| Contractuals | 17,522 | 102,240 | 102,240 | 23,785 | 97,691 |
| Debt Service | - | - | - | - | - |
| Commodities | 6,276 | 99,629 | 99,629 | 19,081 | 96,505 |
| Capital Improvements | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Total Expenditures & Transfers Out | 106,684 | 541,127 | 541,127 | 122,554 | 488,793 |
| Net Change in Fund Balance | 78,165 | (37,146) | (37,146) | 79,111 | (23,778) |
| Actual Beginning Fund Balance | 212,293 | 147,314 | 147,314 | 147,314 | 147,314 |
| Ending Fund Balance | \$ 290,458 | \$ 110,168 | \$ 110,168 | \$ 226,425 | \$ 123,536 |
| | | | | | \$ (91,300) |



Fire District 1

Created in 1955, Sedgwick County Fire District 1 is composed of nine fire stations serving much of unincorporated Sedgwick County, along with 10 of the 20 cities within Sedgwick County. The District encompasses 657 square miles. The property tax rate for those in Fire District 1 in 2019 is 18.163 mills.

The Fire District's vehicle replacement plan has been included in the 2019 budget.



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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

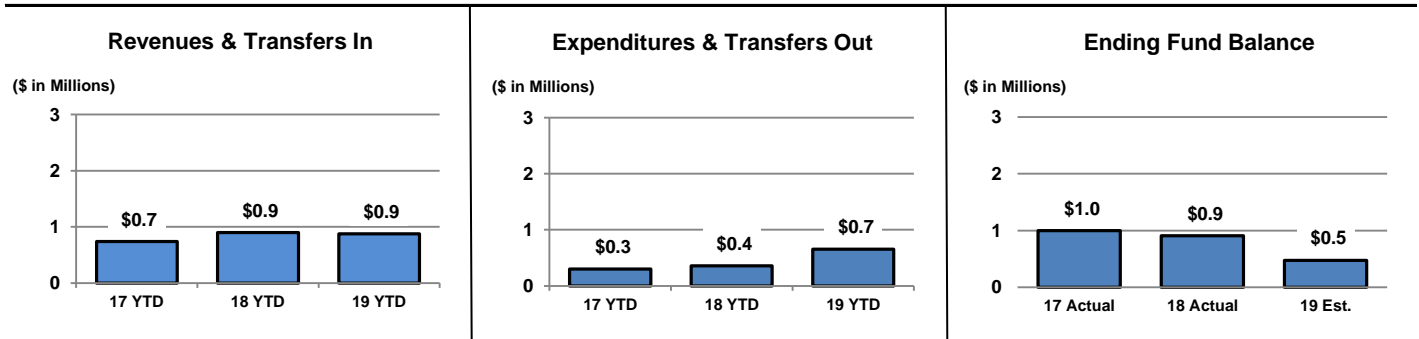
| | 2018 YTD | 2019 YTD | | | | |
|---|----------------------|-------------------------|---------------------|----------------------|---------------------------------------|--|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | Fiscal Year Estimates As of Apr. 2019 | Variance with Revised Budget Positive/Negative |
| | | Adopted | Revised | | | |
| Revenues & Transfers In | | | | | | |
| Current Property Taxes | \$ 9,428,790 | \$ 16,789,161 | \$ 16,789,161 | \$ 9,703,075 | \$ 16,740,073 | \$ (49,088) |
| Back Prop. Taxes & Ref. Warrants | 102,516 | 248,709 | 248,709 | 110,387 | 268,432 | 19,723 |
| Special Assessment Prop. Taxes | - | - | - | - | - | - |
| Motor Vehicle Taxes | 214,772 | 1,874,881 | 1,874,881 | 219,533 | 1,859,498 | (15,383) |
| Local Retail Sales & Use Tax | - | - | - | - | - | - |
| All Other Taxes | - | - | - | - | - | - |
| Licenses & Permits | 205 | 6,439 | 6,439 | 140 | 5,288 | (1,151) |
| Intergovernmental | - | - | - | - | - | - |
| Charges for Services | 2,877 | 1,028,855 | 1,028,855 | 4,119 | 842,221 | (186,635) |
| Fines & Forfeitures | - | - | - | - | - | - |
| Miscellaneous | 587 | 1,150 | 1,150 | 300 | 121,189 | 120,039 |
| Reimbursements | - | - | - | 2,000 | 14,211 | 14,211 |
| Use of Money & Property | - | 82,967 | 82,967 | - | 112,501 | 29,534 |
| Transfers In & Other Proceeds | - | - | - | - | - | - |
| Total Revenues & Transfers In | 9,749,748 | 20,032,163 | 20,032,163 | 10,039,555 | 19,963,413 | (68,750) |
| Expenditures & Transfers Out | | | | | | |
| Personnel | \$ 3,611,627 | \$ 15,063,983 | \$ 15,063,983 | \$ 3,916,212 | \$ 14,306,069 | \$ (757,914) |
| Contractuals | 392,864 | 3,778,748 | 2,028,748 | 528,494 | 1,875,081 | (153,667) |
| Debt Service | 102,015 | 645,000 | 645,000 | - | 391,915 | (253,085) |
| Commodities | 187,071 | 801,750 | 801,750 | 216,102 | 801,750 | 0 |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | 198,248 | 198,248 | 350 | 180,000 | (18,248) |
| Transfers Out | - | - | 1,750,000 | 1,750,000 | 1,750,000 | - |
| Total Expenditures & Transfers Out | 4,293,576 | 20,487,728 | 20,487,728 | 6,411,158 | 19,304,815 | (1,182,914) |
| Net Change in Fund Balance | 5,456,171 | (455,566) | (455,566) | 3,628,397 | 658,598 | (1,251,663) |
| Actual Beginning Fund Balance | 5,544,923 | 7,045,974 | 7,045,974 | 7,045,974 | 7,045,974 | - |
| Ending Fund Balance | \$ 11,001,094 | \$ 6,590,408 | \$ 6,590,408 | \$ 10,674,371 | \$ 7,704,572 | \$ (1,251,663) |



Solid Waste

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

In 2018, the storm debris contingency was reinstated in the amount of \$250,000 after being eliminated in 2016. Solid waste fees decreased in 2016 compared to rates in 2015, and those rates were held flat in 2017. In 2018, solid waste fees increased \$1.00 in each tier, and those rates were held flat in 2019.



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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

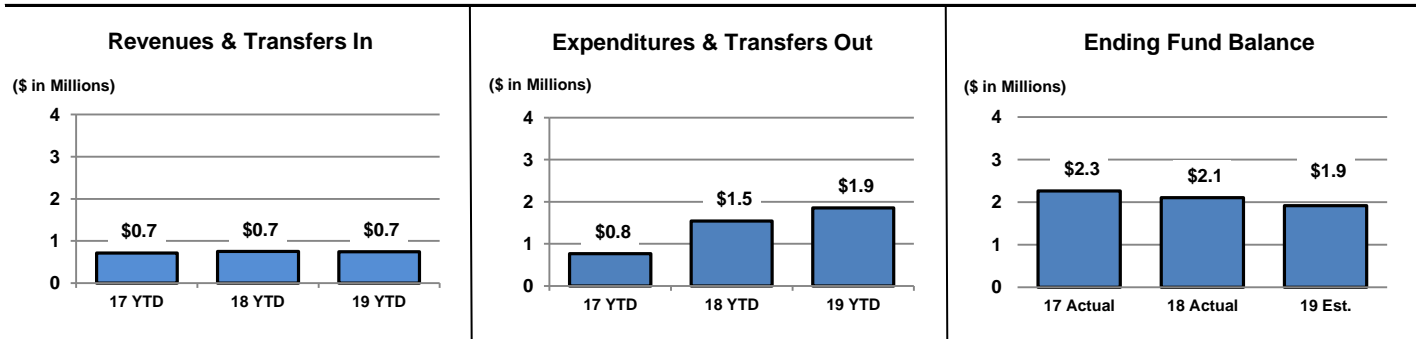
| | 2018 YTD | 2019 YTD | | | |
|---|---------------------|-------------------------|-------------------|---------------------|--|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | |
| | | Adopted | Revised | | Fiscal Year Estimates As of Apr. 2019 |
| | | | | | Variance with Revised Budget Positive/Negative |
| Revenues & Transfers In | | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - | - |
| All Other Taxes | - | - | - | - | - |
| Licenses & Permits | 20,626 | 37,660 | 37,660 | 73 | 29,709 |
| Intergovernmental | - | 6,365 | 6,365 | - | - |
| Charges for Services | 878,447 | 1,577,358 | 1,577,358 | 879,297 | 1,573,172 |
| Fines & Forfeitures | - | - | - | - | - |
| Miscellaneous | 170 | 458 | 458 | (150) | 232 |
| Reimbursements | - | 226 | 226 | - | - |
| Use of Money & Property | - | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | - | - |
| Total Revenues & Transfers In | 899,243 | 1,622,067 | 1,622,067 | 879,220 | 1,603,112 |
| Expenditures & Transfers Out | | | | | |
| Personnel | \$ 222,953 | \$ 874,404 | \$ 874,404 | \$ 226,029 | \$ 830,625 |
| Contractuals | 113,556 | 1,299,024 | 1,299,024 | 410,605 | 1,063,645 |
| Debt Service | - | - | - | - | - |
| Commodities | 18,520 | 84,165 | 84,165 | 17,719 | 58,127 |
| Capital Improvements | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Transfers Out | - | 80,240 | 80,240 | - | 80,240 |
| Total Expenditures & Transfers Out | 355,029 | 2,337,833 | 2,337,833 | 654,352 | 2,032,637 |
| Net Change in Fund Balance | 544,214 | (715,766) | (715,766) | 224,868 | (429,525) |
| Actual Beginning Fund Balance | 997,406 | 907,100 | 907,100 | 907,100 | 907,100 |
| Ending Fund Balance | \$ 1,541,620 | \$ 191,334 | \$ 191,334 | \$ 1,131,968 | \$ 477,575 |



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.



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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

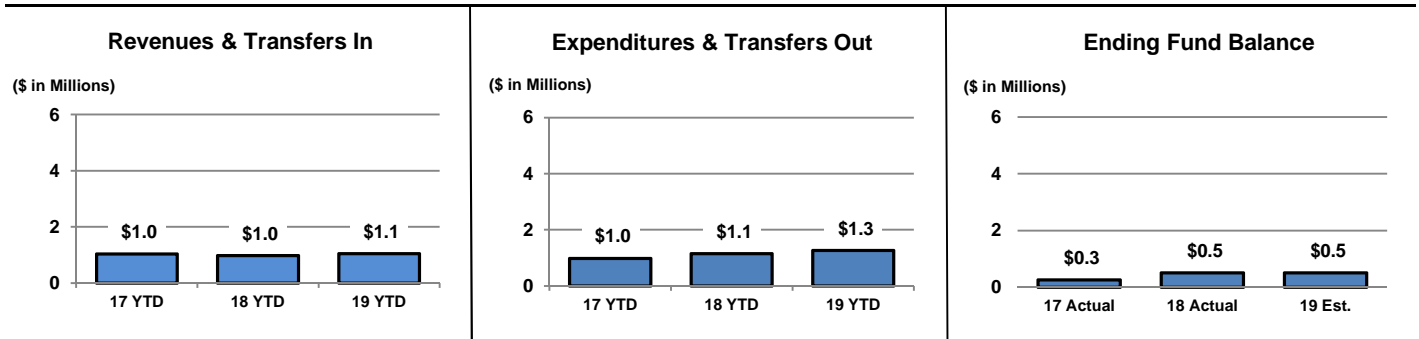
| | 2018 YTD | 2019 YTD | | | |
|---|---------------------|-------------------------|---------------------|--------------------|---------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | |
| | | Adopted | Revised | | |
| Revenues & Transfers In | | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - | - |
| All Other Taxes | 734,468 | 3,003,050 | 3,003,050 | 744,709 | 3,000,674 |
| Licenses & Permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Services | - | - | - | - | - |
| Fines & Forfeitures | - | - | - | - | - |
| Miscellaneous | 13,885 | 1,851 | 1,851 | - | - |
| Reimbursements | - | 77 | 77 | - | - |
| Use of Money & Property | - | 4,258 | 4,258 | - | 7,218 |
| Transfers In & Other Proceeds | - | - | - | - | - |
| Total Revenues & Transfers In | 748,352 | 3,009,235 | 3,009,235 | 744,709 | 3,007,892 |
| Expenditures & Transfers Out | | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contractuals | 1,519,673 | 2,547,588 | 2,542,588 | 1,854,150 | 2,468,061 |
| Debt Service | - | - | - | - | - |
| Commodities | 21,305 | 30,000 | 35,000 | 1,796 | 69,474 |
| Capital Improvements | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Transfers Out | - | 653,910 | 653,910 | - | 653,910 |
| Total Expenditures & Transfers Out | 1,540,977 | 3,231,498 | 3,231,498 | 1,855,947 | 3,191,445 |
| Net Change in Fund Balance | (792,625) | (222,263) | (222,263) | (1,111,237) | (183,553) |
| Actual Beginning Fund Balance | 2,261,514 | 2,104,054 | 2,104,054 | 2,104,054 | 2,104,054 |
| Ending Fund Balance | \$ 1,468,889 | \$ 1,881,791 | \$ 1,881,791 | \$ 992,817 | \$ 1,920,501 |
| | | | | | \$ (41,396) |



Auto License

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

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



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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

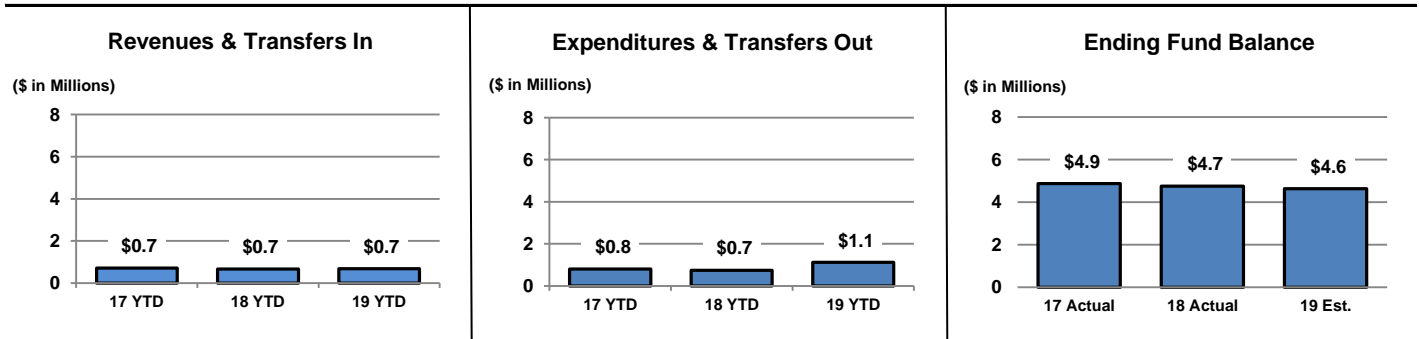
| | 2018 YTD | | | 2019 YTD | | |
|---|--------------------|-------------------------|-------------------|--------------------|---------------------------------------|--|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | Fiscal Year Estimates As of Apr. 2019 | Variance with Revised 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 | 23,450 | 34,475 | 34,475 | 25,550 | 29,215 | (5,260) |
| Charges for Services | 970,364 | 5,041,658 | 5,041,658 | 1,022,127 | 4,846,867 | (194,791) |
| Fines & Forfeitures | - | - | - | - | - | - |
| Miscellaneous | (13,099) | - | - | 3,622 | 4,006 | 4,006 |
| Reimbursements | 98 | - | - | - | 98 | 98 |
| Use of Money & Property | - | - | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | - | - | - |
| Total Revenues & Transfers In | 980,813 | 5,076,133 | 5,076,133 | 1,051,299 | 4,880,186 | (195,947) |
| Expenditures & Transfers Out | | | | | | |
| Personnel | \$ 887,081 | \$ 4,054,163 | \$ 4,054,163 | \$ 923,237 | \$ 3,464,671 | \$ (589,492) |
| Contractuals | 245,324 | 1,127,824 | 1,127,824 | 313,502 | 813,423 | (314,402) |
| Debt Service | - | - | - | - | - | - |
| Commodities | 14,388 | 54,325 | 54,325 | 21,279 | 50,989 | (3,336) |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | 551,104 | 551,104 |
| Total Expenditures & Transfers Out | 1,146,792 | 5,236,312 | 5,236,312 | 1,258,018 | 4,880,186 | (356,126) |
| Net Change in Fund Balance | (165,979) | (160,179) | (160,179) | (206,719) | (0) | (552,074) |
| Actual Beginning Fund Balance | 257,418 | 507,209 | 507,209 | 507,209 | 507,209 | - |
| Ending Fund Balance | \$ 91,439 | \$ 347,030 | \$ 347,030 | \$ 300,490 | \$ 507,209 | \$ (552,074) |



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, 2019, with comparative actuals ending March 31, 2018

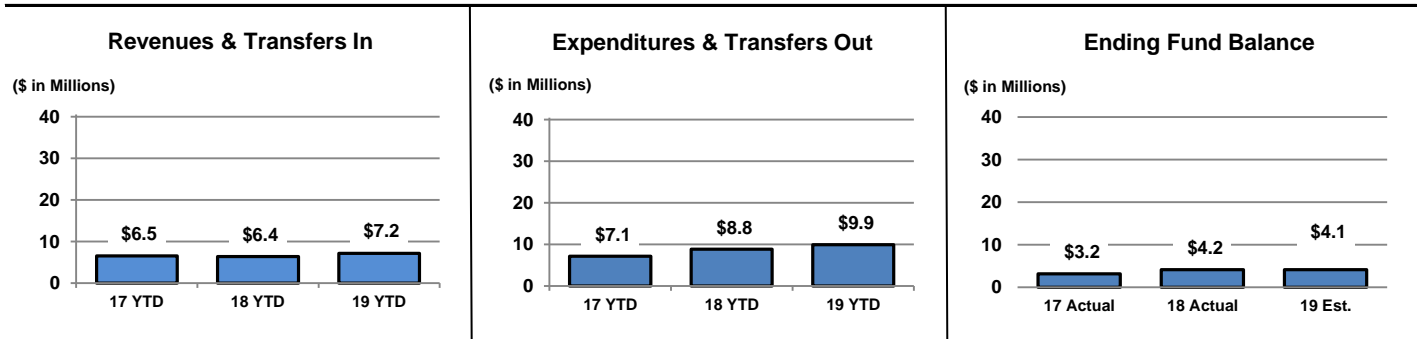
| | 2018 YTD | | | 2019 YTD | | |
|---|-------------------------|---------------------|---------------------|---------------------|---------------------------------------|--|
| | Annual Budgeted Amounts | | | | | |
| | YTD Actual Amounts | Adopted | Revised | YTD Actual Amounts | Fiscal Year Estimates As of Apr. 2019 | Variance with Revised Budget Positive/Negative |
| Revenues & Transfers In | | | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - | - | - |
| All Other Taxes | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - |
| Intergovernmental | 627,052 | 2,590,258 | 2,590,258 | 647,565 | 2,627,411 | 37,153 |
| Charges for Services | 44,858 | 180,000 | 180,000 | 40,420 | 182,863 | 2,863 |
| Fines & Forfeitures | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Reimbursements | 1,000 | 22,500 | 22,500 | - | 15,540 | (6,960) |
| Use of Money & Property | - | - | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | - | - | - |
| Total Revenues & Transfers In | 672,910 | 2,792,758 | 2,792,758 | 687,985 | 2,825,814 | 33,056 |
| Expenditures & Transfers Out | | | | | | |
| Personnel | \$ 356,754 | \$ 1,589,729 | \$ 1,589,729 | \$ 405,871 | \$ 1,491,792 | \$ (97,937) |
| Contractuals | 387,077 | 2,072,538 | 2,072,538 | 703,991 | 1,411,562 | (660,976) |
| Debt Service | - | - | - | - | - | - |
| Commodities | 3,000 | 24,700 | 24,700 | 7,792 | 32,473 | 7,773 |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total Expenditures & Transfers Out | 746,830 | 3,686,967 | 3,686,967 | 1,117,654 | 2,935,827 | (751,140) |
| Net Change in Fund Balance | (73,921) | (894,209) | (894,209) | (429,670) | (110,013) | (718,084) |
| Actual Beginning Fund Balance | 4,878,303 | 4,746,007 | 4,746,007 | 4,746,007 | 4,746,007 | - |
| Ending Fund Balance | \$ 4,804,382 | \$ 3,851,798 | \$ 3,851,798 | \$ 4,316,337 | \$ 4,635,994 | \$ (718,084) |



COMCARE Grants

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

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



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

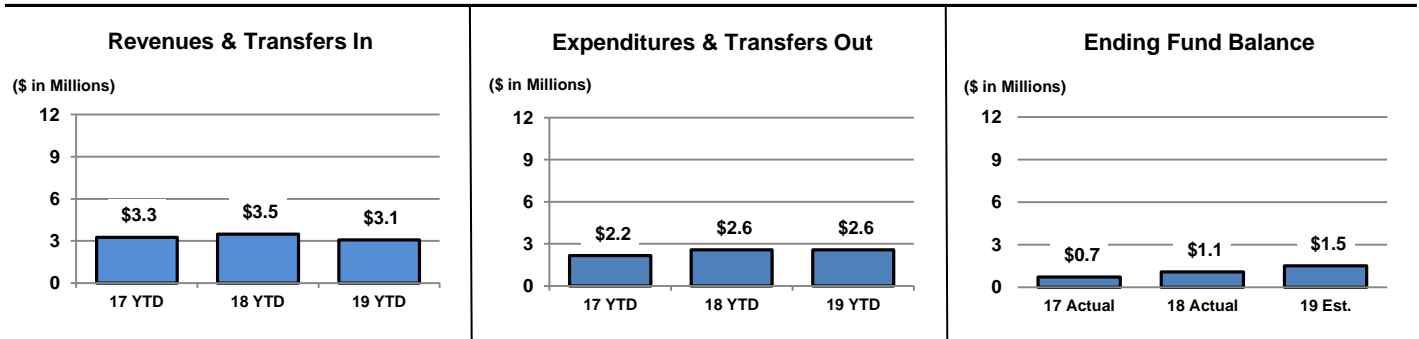
For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

| | 2018 YTD | 2019 YTD | | | |
|---|--------------------|-------------------------|---------------------|---------------------|------------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | |
| | | Adopted | Revised | | |
| Revenues & Transfers In | | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - | - |
| All Other Taxes | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - |
| Intergovernmental | 1,861,335 | 9,399,657 | 10,019,277 | 2,763,897 | 10,486,980 |
| Charges for Services | 4,536,384 | 27,014,729 | 30,680,983 | 4,405,942 | 19,457,913 |
| Fines & Forfeitures | - | - | - | - | - |
| Miscellaneous | 1,626 | 5,150 | 5,150 | 1,588 | 6,721 |
| Reimbursements | 4,737 | 39,278 | 39,278 | 10,166 | 44,277 |
| Use of Money & Property | 1,694 | 5,000 | 5,000 | 1,149 | 9,154 |
| Transfers In & Other Proceeds | - | 39,082 | 44,392 | - | 55,486 |
| Total Revenues & Transfers In | 6,405,776 | 36,502,896 | 40,794,080 | 7,182,742 | 30,060,532 |
| Expenditures & Transfers Out | | | | | |
| Personnel | \$ 5,056,314 | \$ 24,356,865 | \$ 26,298,703 | \$ 5,602,595 | \$ 20,635,714 |
| Contractuals | 3,609,597 | 12,220,230 | 12,451,290 | 4,215,387 | 9,015,719 |
| Debt Service | - | - | 1,310 | - | - |
| Commodities | 135,283 | 631,998 | 634,498 | 60,357 | 420,858 |
| Capital Improvements | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Total Expenditures & Transfers Out | 8,801,195 | 37,209,093 | 39,385,801 | 9,878,338 | 30,072,291 |
| Net Change in Fund Balance | (2,395,419) | (706,197) | 1,408,279 | (2,695,596) | (11,759) |
| Actual Beginning Fund Balance | 3,174,247 | 4,155,217 | 4,155,217 | 4,155,217 | - |
| Ending Fund Balance | \$ 778,828 | \$ 3,449,020 | \$ 5,563,496 | \$ 1,459,621 | \$ 4,143,458 |
| | | | | | \$ (20,047,059) |



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)

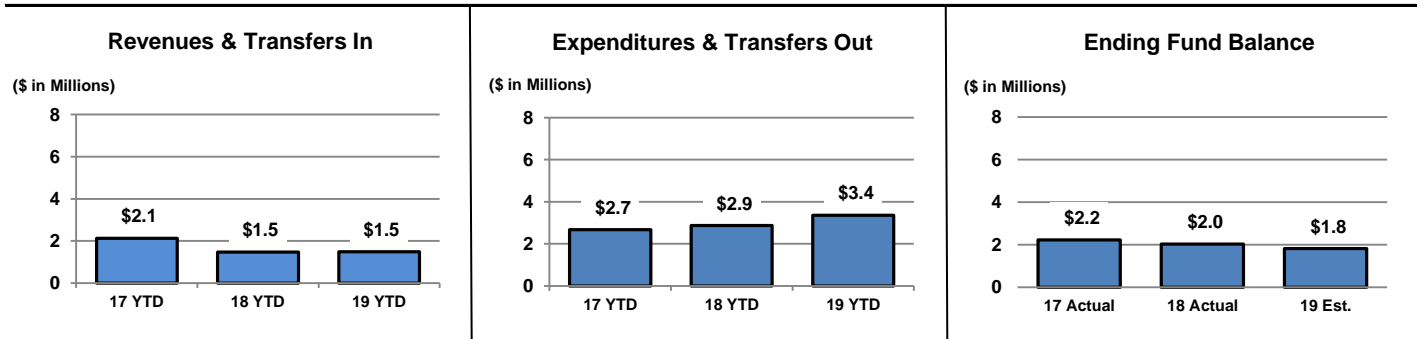
For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

| | 2018 YTD | | | 2019 YTD | | |
|---|---------------------|-------------------------|-------------------|---------------------|---------------------------------------|--|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | Fiscal Year Estimates As of Apr. 2019 | Variance with Revised Budget Positive/Negative |
| | | Adopted | Revised | | | |
| Revenues & Transfers In | | | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - | - | - |
| All Other Taxes | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - |
| Intergovernmental | 3,349,931 | 8,990,781 | 8,990,781 | 2,918,878 | 8,357,862 | (632,919) |
| Charges for Services | 132,782 | 481,368 | 481,368 | 143,753 | 498,713 | 17,345 |
| Fines & Forfeitures | - | - | - | - | - | - |
| Miscellaneous | 83 | 1,220 | 1,220 | - | - | (1,220) |
| Reimbursements | 5,202 | 16,284 | 16,284 | 5,652 | 18,318 | 2,034 |
| Use of Money & Property | - | - | - | - | - | - |
| Transfers In & Other Proceeds | - | 825,000 | 825,000 | - | 825,000 | - |
| Total Revenues & Transfers In | 3,487,998 | 10,314,653 | 10,314,653 | 3,068,283 | 9,699,893 | (614,760) |
| Expenditures & Transfers Out | | | | | | |
| Personnel | \$ 1,984,223 | \$ 9,521,759 | \$ 9,521,759 | \$ 2,183,108 | \$ 8,034,370 | \$ (1,487,389) |
| Contractuals | 430,068 | 1,099,022 | 1,113,920 | 343,775 | 1,111,672 | (2,247) |
| Debt Service | - | - | - | - | - | - |
| Commodities | 110,988 | 133,616 | 140,645 | 34,246 | 133,628 | (7,017) |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | 43,462 | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total Expenditures & Transfers Out | 2,568,742 | 10,754,396 | 10,776,323 | 2,561,129 | 9,279,670 | (1,496,654) |
| Net Change in Fund Balance | 919,256 | (439,743) | (461,670) | 507,154 | 420,223 | (2,111,414) |
| Actual Beginning Fund Balance | 731,580 | 1,098,856 | 1,098,856 | 1,098,856 | 1,098,856 | - |
| Ending Fund Balance | \$ 1,650,836 | \$ 659,113 | \$ 637,186 | \$ 1,606,010 | \$ 1,519,079 | \$ (2,111,414) |



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)

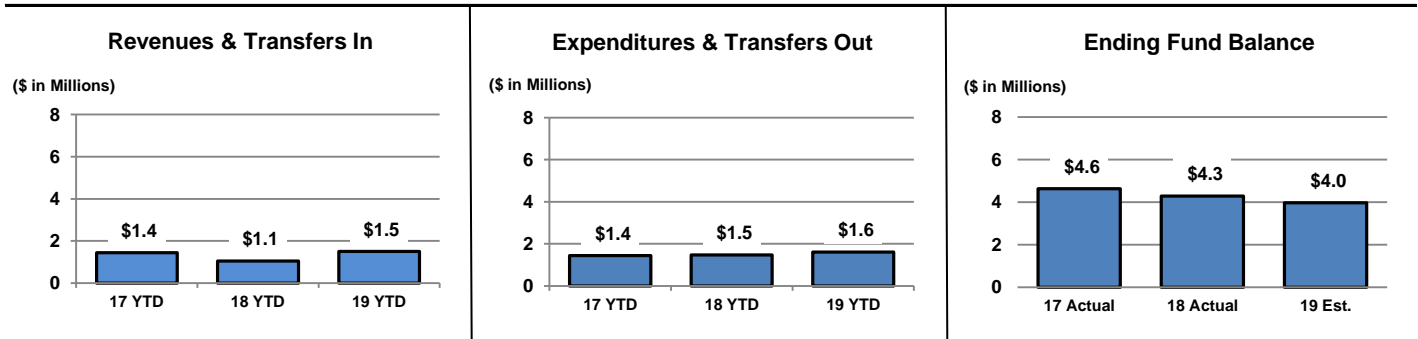
For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

| | 2018 YTD | 2019 YTD | | | |
|---|--------------------|-------------------------|---------------------|--------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | |
| | | Adopted | Revised | | |
| Revenues & Transfers In | | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - | - |
| All Other Taxes | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - |
| Intergovernmental | 1,441,899 | 6,768,602 | 6,778,102 | 1,469,797 | 6,059,189 |
| Charges for Services | 11,665 | 88,209 | 88,209 | 10,607 | 40,565 |
| Fines & Forfeitures | - | - | - | - | - |
| Miscellaneous | 17,379 | 40,758 | 40,758 | 4,500 | 43,509 |
| Reimbursements | - | - | - | - | - |
| Use of Money & Property | - | - | - | - | - |
| Transfers In & Other Proceeds | - | 414,936 | 414,936 | - | 381,363 |
| Total Revenues & Transfers In | 1,470,943 | 7,312,505 | 7,322,005 | 1,484,904 | 6,524,627 |
| Expenditures & Transfers Out | | | | | |
| Personnel | \$ 461,357 | \$ 2,335,009 | \$ 2,341,009 | \$ 501,963 | \$ 1,861,171 |
| Contractuals | 2,408,961 | 5,440,999 | 5,434,789 | 2,853,448 | 4,807,580 |
| Debt Service | - | - | - | - | - |
| Commodities | 470 | 45,130 | 54,840 | 1,715 | 18,853 |
| Capital Improvements | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Transfers Out | - | 34,838 | 34,838 | - | 34,838 |
| Total Expenditures & Transfers Out | 2,870,788 | 7,855,977 | 7,865,477 | 3,357,126 | 6,722,442 |
| Net Change in Fund Balance | (1,399,845) | (543,472) | (543,472) | (1,872,222) | (197,815) |
| Actual Beginning Fund Balance | 2,221,791 | 2,025,837 | 2,025,837 | 2,025,837 | 2,025,837 |
| Ending Fund Balance | \$ 821,946 | \$ 1,482,365 | \$ 1,482,365 | \$ 153,615 | \$ 1,828,022 |
| | | | | | \$ (1,940,412) |



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, 2019, with comparative actuals ending March 31, 2018

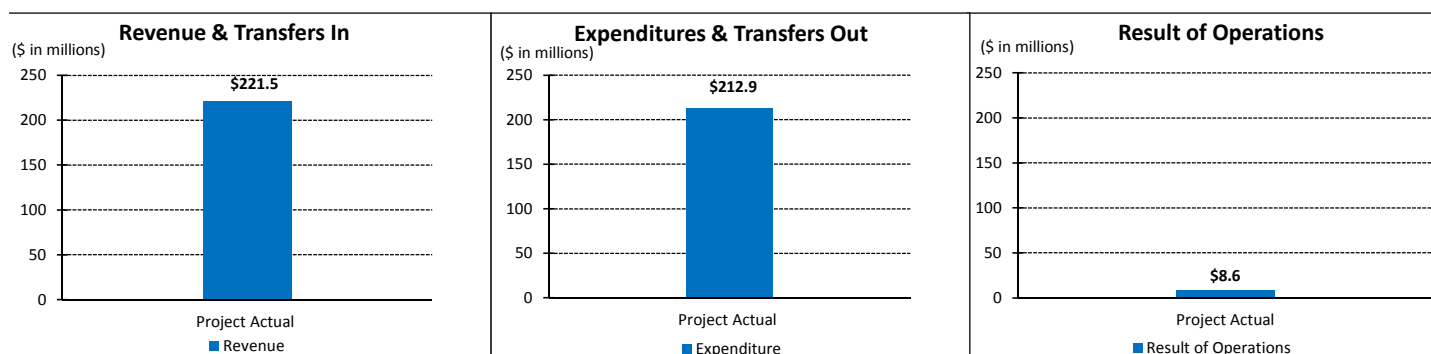
| | 2018 YTD | | | 2019 YTD | | |
|---|---------------------|-------------------------|---------------------|---------------------|---------------------------------------|--|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | Fiscal Year Estimates As of Apr. 2019 | Variance with 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 | 971,019 | 6,004,953 | 6,153,453 | 1,410,753 | 4,950,695 | (1,202,758) |
| Charges for Services | 84,192 | 341,322 | 341,322 | 84,835 | 314,953 | (26,369) |
| Fines & Forfeitures | - | - | - | - | - | - |
| Miscellaneous | 71 | 24,939 | 24,939 | (60) | 18,589 | (6,349) |
| Reimbursements | 322 | 24,008 | 24,008 | 1,500 | 2,815 | (21,193) |
| Use of Money & Property | - | - | - | 0 | - | - |
| Transfers In & Other Proceeds | - | - | - | - | - | - |
| Total Revenues & Transfers In | 1,055,603 | 6,395,221 | 6,543,721 | 1,497,029 | 5,287,052 | (1,256,669) |
| Expenditures & Transfers Out | | | | | | |
| Personnel | \$ 1,119,193 | \$ 5,283,175 | \$ 5,389,356 | \$ 1,165,279 | \$ 4,350,577 | \$ (1,038,779) |
| Contractuals | 286,245 | 1,196,631 | 1,212,108 | 370,687 | 1,004,779 | (207,329) |
| Debt Service | - | - | - | - | - | - |
| Commodities | 61,320 | 582,396 | 609,238 | 68,746 | 239,162 | (370,075) |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | 500 | 500 | 500 | 500 | - |
| Total Expenditures & Transfers Out | 1,466,759 | 7,062,702 | 7,211,201 | 1,605,212 | 5,595,019 | (1,616,183) |
| Net Change in Fund Balance | (411,156) | (667,481) | (667,481) | (108,183) | (307,967) | (2,872,851) |
| Actual Beginning Fund Balance | 4,638,877 | 4,281,583 | 4,281,583 | 4,281,583 | 4,281,583 | - |
| Ending Fund Balance | \$ 4,227,721 | \$ 3,614,102 | \$ 3,614,102 | \$ 4,173,400 | \$ 3,973,616 | \$ (2,872,851) |



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 SMG, a private company specializing in arena facility management for more than 35 years. Under this arrangement, SMG is responsible for any operating losses during its contract and any profits will be split between the County and SMG based on a formula, providing the first \$400,000 of net income to SMG and splitting the remainder 50/50. The information presented below displays financial data for the Arena back to 2005.



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

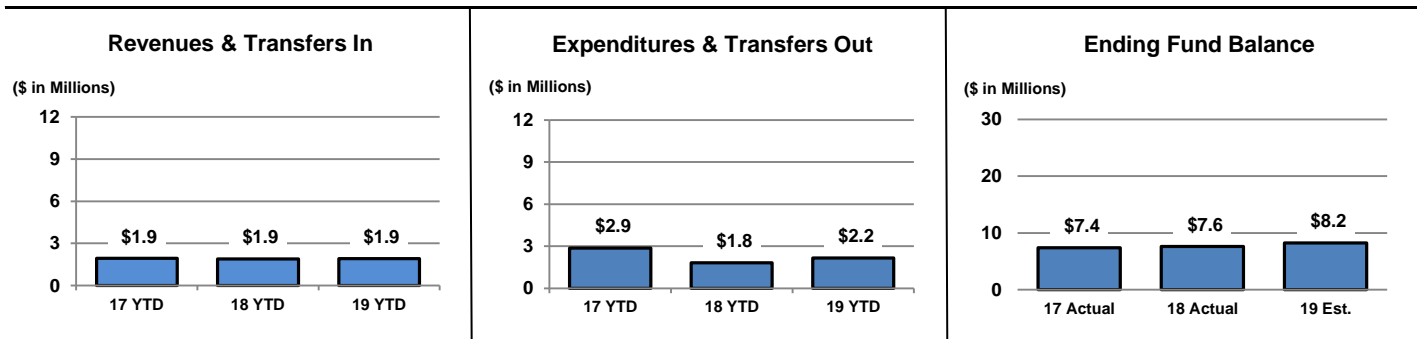
| | Total Project | | | | |
|---|--------------------|--------------------|--------------------------|--------------------|---------------------|
| | Budget | | FY '05-FY '18 Amounts | FY 2019 Amounts | Total Amounts |
| | Original | Revised | | | |
| Revenues & transfers in | | | | | |
| Local retail sales & use tax | \$ 184,528,042 | \$ 205,500,000 | \$ 206,537,905 | \$ - | \$ 206,537,905 |
| Charges for service | - | - | 8,480,087 | 123,817 | \$ 8,603,904 |
| Miscellaneous | - | - | 562,658 | - | \$ 569,675 |
| Reimbursements | - | - | 1,765,367 | - | \$ 1,765,367 |
| Other proceeds | - | - | 4,143,493 | - | \$ 4,143,493 |
| Total revenues & transfers in | 184,528,042 | 205,500,000 | 221,489,511 | 123,817 | 221,620,345 |
| Expenditures & transfers out | | | | | |
| Arena A & E Services | 11,229,042 | 13,642,034 | 13,642,034 | - | \$ 13,642,034 |
| Land Acquisition & Demolition | 20,000,000 | 17,000,545 | 16,993,976 | - | \$ 16,993,976 |
| Site Costs | 7,460,000 | - | - | - | \$ - |
| Parking | - | 5,313,079 | 5,201,116 | - | \$ 5,201,116 |
| Infrastructure | 4,000,000 | 7,097,966 | 7,097,966 | - | \$ 7,097,966 |
| Construction | 77,000,000 | 141,822,940 | 141,822,940 | - | \$ 141,822,940 |
| Contingency | 7,700,000 | - | - | - | \$ - |
| Pavilions | 9,128,000 | 6,072,455 | 6,072,455 | - | \$ 6,072,455 |
| Operations Reserve | 48,011,000 | 8,739,817 | 1,986,795 | - | \$ 1,986,795 |
| Project Management & Planning | - | 5,232,168 | 5,232,168 | - | \$ 5,232,168 |
| Kansas Pavilions - Construct Restroom/Shower | - | 181,032 | 181,032 | - | \$ 181,032 |
| Kansas Pavilions - Paving | - | 402,791 | 402,791 | - | \$ 402,791 |
| Arena Operations | - | 3,300,933 | 5,188,852 | - | \$ 5,479,992 |
| Kansas Pavilions - Operations | - | 1,559,279 | 1,327,978 | - | \$ 1,327,978 |
| Arena Capital Improvements | - | 1,043,409 | 7,711,177 | - | \$ 9,031,552 |
| Total expenditures & transfers out | 184,528,042 | 211,408,448 | 212,861,280 | - | 214,472,795 |
| Ending fund balance | | | \$ 8,628,231 | | \$ 7,147,550 |



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.



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

For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

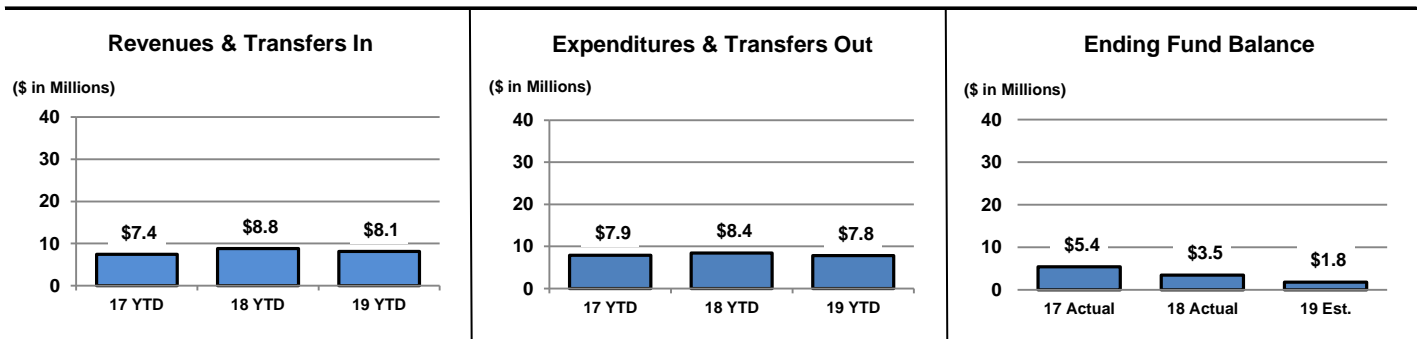
| | 2018 YTD | | 2019 YTD | | | |
|---|---------------------|-------------------------|---------------------|---------------------|---------------------------------------|--|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | Fiscal Year Estimates As of Apr. 2019 | Variance with 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 | - | - | - | - | 56,575 | 56,575 |
| Charges for Services | 1,798,429 | 7,765,632 | 7,765,632 | 1,906,400 | 7,905,470 | 139,837 |
| Fines & Forfeitures | - | - | - | - | - | - |
| Miscellaneous | 75,175 | 244,112 | 244,112 | 1,413 | 86,059 | (158,053) |
| Reimbursements | 21,713 | 44,988 | 44,988 | 10,716 | 43,648 | (1,340) |
| Use of Money & Property | - | - | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | - | - | - |
| Total Revenues & Transfers In | 1,895,317 | 8,054,732 | 8,054,732 | 1,918,529 | 8,091,751 | 37,019 |
| Expenditures & Transfers Out | | | | | | |
| Personnel | \$ 244,085 | \$ 1,057,948 | \$ 1,057,948 | \$ 281,486 | \$ 1,044,307 | \$ (13,641) |
| Contractuals | 197,627 | 636,892 | 649,892 | 248,506 | 700,833 | 50,941 |
| Debt Service | - | - | - | - | - | - |
| Commodities | 1,371,070 | 3,400,522 | 3,406,522 | 1,573,196 | 3,022,427 | (384,095) |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | 16,253 | 5,078,768 | 5,059,768 | 57,435 | 2,724,166 | (2,335,602) |
| Transfers Out | - | - | - | - | - | - |
| Total Expenditures & Transfers Out | 1,829,035 | 10,174,130 | 10,174,130 | 2,160,624 | 7,491,734 | (2,682,396) |
| Net Change in Fund Balance | 66,282 | (2,119,398) | (2,119,398) | (242,094) | 600,018 | (2,645,377) |
| Actual Beginning Fund Balance | 7,378,279 | 7,647,030 | 7,647,030 | 7,647,030 | 7,647,030 | - |
| Ending Fund Balance | \$ 7,444,561 | \$ 5,527,632 | \$ 5,527,632 | \$ 7,404,936 | \$ 8,247,048 | \$ (2,645,377) |



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 UnitedHealthcare beginning January 1, 2015. A self-funded health insurance plan is expected to give 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 offered a three-year rate cap on the administrative service costs for self-funding, as well as guarantees for operational, service, implementation, clinical and network discounting performance. The plan is a preferred provider organization (PPO) product that allows easier access to network providers without the need for referrals.



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

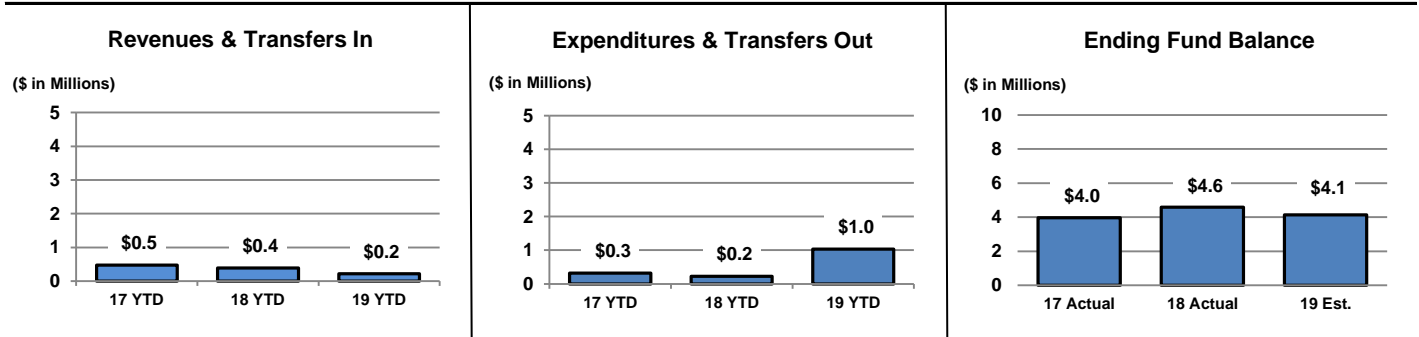
For the month ending March 31, 2019, with comparative actuals ending March 31, 2018

| | 2018 YTD | | | 2019 YTD | | |
|---|---------------------|-------------------------|--------------------|---------------------|---------------------------------------|--|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | Fiscal Year Estimates As of Apr. 2019 | 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 | 8,816,097 | 35,420,151 | 35,420,151 | 8,094,844 | 34,761,306 | (658,845) |
| Fines & Forfeitures | - | - | - | - | - | - |
| Miscellaneous | 15,643 | 207,206 | 207,206 | 7,343 | 56,578 | (150,628) |
| Reimbursements | - | - | - | - | - | - |
| Use of Money & Property | - | 82,292 | 82,292 | - | 134,034 | 51,742 |
| Transfers In & Other Proceeds | - | - | - | - | - | - |
| Total Revenues & Transfers In | 8,831,739 | 35,709,648 | 35,709,648 | 8,102,187 | 34,951,918 | (757,730) |
| Expenditures & Transfers Out | | | | | | |
| Personnel | \$ 74,457 | \$ 417,072 | \$ 417,073 | \$ 53,589 | \$ 208,038 | \$ (209,034) |
| Contractuals | 8,342,949 | 37,932,925 | 37,922,742 | 7,734,951 | 36,351,156 | (1,571,586) |
| Debt Service | - | - | - | - | - | - |
| Commodities | - | - | 10,183 | 10,183 | 25,730 | 15,547 |
| Capital Improvements | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total Expenditures & Transfers Out | 8,417,405 | 38,349,997 | 38,349,998 | 7,798,723 | 36,584,925 | (1,765,073) |
| Net Change in Fund Balance | 414,334 | (2,640,349) | (2,640,349) | 303,465 | (1,633,007) | (2,522,803) |
| Actual Beginning Fund Balance | 5,403,082 | 3,469,744 | 3,469,744 | 3,469,744 | 3,469,744 | - |
| Ending Fund Balance | \$ 5,817,416 | \$ 829,395 | \$ 829,395 | \$ 3,773,209 | \$ 1,836,737 | \$ (2,522,803) |



Workers' Compensation

Pursuant to K.S.A. 44-505b, the Workers' Compensation Fund was established, allowing Sedgwick County to become self-insured. 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, 2019, with comparative actuals ending March 31, 2018

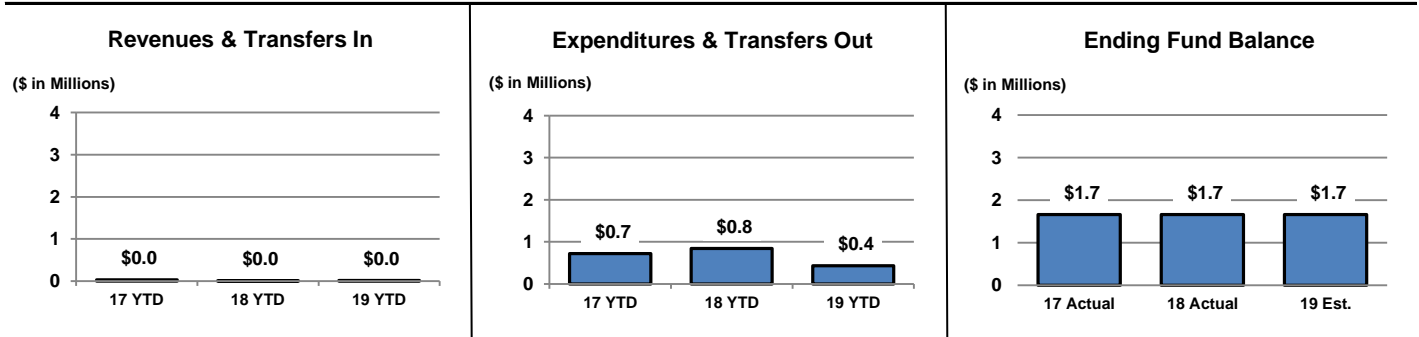
| | 2018 YTD | 2019 YTD | | | |
|---|---------------------|-------------------------|---------------------|---------------------|---------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | |
| | | Adopted | Revised | | |
| Revenues & Transfers In | | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - | - |
| All Other Taxes | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Services | 386,117 | 1,000,000 | 1,000,000 | 208,833 | 914,130 |
| Fines & Forfeitures | - | - | - | - | - |
| Miscellaneous | 180 | - | - | 7,988 | 8,504 |
| Reimbursements | 2,130 | 13,437 | 13,437 | - | 2,470 |
| Use of Money & Property | - | 43,665 | 43,665 | - | 105,696 |
| Transfers In & Other Proceeds | - | - | - | - | - |
| Total Revenues & Transfers In | 388,427 | 1,057,102 | 1,057,102 | 216,821 | 1,030,799 |
| Expenditures & Transfers Out | | | | | |
| Personnel | \$ 61,996 | \$ 278,859 | \$ 278,859 | \$ 91,341 | \$ 214,865 |
| Contractuals | 165,048 | 1,702,626 | 1,702,626 | 938,267 | 1,256,927 |
| Debt Service | - | - | - | - | - |
| Commodities | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Total Expenditures & Transfers Out | 227,044 | 1,981,485 | 1,981,485 | 1,029,608 | 1,471,792 |
| Net Change in Fund Balance | 161,383 | (924,383) | (924,383) | (812,787) | (440,993) |
| Actual Beginning Fund Balance | 3,969,395 | 4,580,372 | 4,580,372 | 4,580,372 | 4,580,372 |
| Ending Fund Balance | \$ 4,130,778 | \$ 3,655,989 | \$ 3,655,989 | \$ 3,767,585 | \$ 4,139,379 |
| | | | | | \$ (535,996) |



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 \$100,000 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, 2019, with comparative actuals ending March 31, 2018

| | 2018 YTD | 2019 YTD | | | |
|---|--------------------|-------------------------|---------------------|---------------------|---------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts | |
| | | Adopted | Revised | | |
| Revenues & Transfers In | | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - | - |
| All Other Taxes | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Services | - | - | - | - | - |
| Fines & Forfeitures | - | - | - | - | - |
| Miscellaneous | - | - | - | 12,500 | 12,500 |
| Reimbursements | 7,050 | 56,301 | 56,301 | 4,809 | 79,193 |
| Use of Money & Property | - | 11,772 | 11,772 | - | 5,725 |
| Transfers In & Other Proceeds | - | 1,150,514 | 1,150,514 | - | 1,108,453 |
| Total Revenues & Transfers In | 7,050 | 1,218,587 | 1,218,587 | 17,309 | 1,205,871 |
| Expenditures & Transfers Out | | | | | |
| Personnel | \$ 43,938 | \$ - | \$ 666 | \$ 666 | \$ 666 |
| Contractuals | 785,688 | 1,490,872 | 1,475,996 | 413,947 | 1,179,751 |
| Debt Service | - | - | - | - | - |
| Commodities | 12,329 | 15,000 | 29,210 | 15,740 | 25,454 |
| Capital Improvements | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Total Expenditures & Transfers Out | 841,955 | 1,505,872 | 1,505,872 | 430,352 | 1,205,872 |
| Net Change in Fund Balance | (834,905) | (287,285) | (287,285) | (413,043) | (0) |
| Actual Beginning Fund Balance | 1,662,226 | 1,662,226 | 1,662,226 | 1,662,226 | 1,662,226 |
| Ending Fund Balance | \$ 827,321 | \$ 1,374,941 | \$ 1,374,941 | \$ 1,249,183 | \$ 1,662,226 |
| | | | | | \$ (312,716) |



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CAPITAL PROJECTS

2019 Quarter Financial | Report

316-660-7591 | www.sedgwickcounty.org

PROVIDE
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SERVICES



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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 \$4.5 million in remaining funding related to INTRUST Bank Arena, which opened in January 2010. This project will remain open for the life of the facility.
- **2006:** Project budgets include \$300,000 in available funding for one remaining active road project. This project is an agreement with the City of Wichita and does not have a start date.
- **2012:** Active 2012 projects include \$0.1 million in budgeted funding, with \$8,710 remaining for one drainage project that was finished at the end of 2018.
- **2013:** Active projects in the 2013 CIP include \$2.9 million in project funding, of which all funding is committed. The final 2013 project was scheduled for completion on December 31, 2018.
- **2014:** Active projects remaining in the 2014 CIP includes \$1.0 million in project funding, of which all funding is committed. Open projects include four road and bridge projects.
- **2015:** Project budgets currently include \$2.8 million in project funding, of which \$1.8 million is committed and \$1.1 million is available. The final 2015 projects will be active until January 2021.
- **2016:** The 2016 CIP includes \$1.5 million in project funding, of which a majority of the funding is committed and only \$6,563 is available. Active 2016 projects include repairing EMS Post 8 and five open road and bridge projects that include two road projects and three bridge projects.
- **2017:** Budgeted funding for the 2017 CIP totals \$11.6 million, with \$10.0 million committed and \$1.5 million available. Significant projects include the remodel of the Murdock Tag Office, replacement of the rooftop HVAC unit at the Regional Forensic Science Center, and numerous road and bridge projects.
- **2018:** Budgeted funding for the 2018 CIP totals \$26.0 million, with \$23.0 million committed and \$3.0 million available. Significant current projects include the replacement of Exterior Joint Sealant at the Adult Detention Facility and replacement of roofs and parking lots on County-owned properties, as well as numerous road and bridge projects, including continuation of Phase I of the Interchange at I-235 & US-54.
- **2019:** Budgeted funding for the 2019 CIP totals \$64.9 million, with \$37.3 million committed and \$27.7 million available. Significant current projects include replacing Fire Station 31, installing a new Salt Storage Building at the Public Works' West Yard, upgrading Juvenile Detention Facility cameras and recording system, 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 | Construction | Special LST | - | 4,487,717 | - | 4,487,717 | - | 12/31/2060 |
| | | Annual Total | | - | 4,487,717 | - | 4,487,717 | - | |
| 2006 | | | | | | | | | |
| Roads | | | | | | | | | |
| 21763-231 | R239 13th St N: 119-135th St N | Not Started | LST | 300,000 | 300,000 | - | 300,000 | - | TBD |
| | | Annual Total | | 300,000 | 300,000 | - | 300,000 | - | |
| 2012 | | | | | | | | | |
| Drainage | | | | | | | | | |
| 23964-234 | D21 Improve Drainage SW of Hayville-Dsgn | Design | Cash | - | 145,000 | 136,290 | 8,710 | - | 12/31/2018 |
| | | Annual Total | | - | 145,000 | 136,290 | 8,710 | - | |
| 2013 | | | | | | | | | |
| Facility | | | | | | | | | |
| 17975-234 | Update master control adult detention | Completed | Cash | 2,022,322 | 2,806,434 | 2,806,434 | - | - | 12/31/2017 |
| Bridges | | | | | | | | | |
| 21578-231 | B450 W 111th St S (C) | Substantial Completion | LST | 49,000 | 35,462 | 35,462 | - | - | 12/31/2018 |
| 21585-231 | B464 Dsgn Off System Fed Fund Bridges -13 | Completed | LST | 100,000 | 99,750 | 99,750 | - | - | 03/29/2018 |
| | | Annual Total | | 2,171,322 | 2,941,646 | 2,941,646 | - | - | |





| Fund Center | Project Title | Project Phase | Fund Source | Adopted Budget | Budget w/ Amendments | Committed to Date | Budget Remaining | Expenditures YTD | Est. Completion |
|---------------------|---|------------------------|-------------|------------------|----------------------|-------------------|------------------|------------------|-----------------|
| 2014 | | | | | | | | | |
| Roads | | | | | | | | | |
| 21547-231 | R331 Traffic Control Maint & Constructio | Construction | LST | 320,000 | 277,228 | 277,228 | - | - | 12/31/2020 |
| 21551-231 | R299 135th W Diagonal to Ross (Clearwtr) | Completed | LST | 500,000 | 596,514 | 596,514 | - | - | 12/31/2016 |
| Bridges | | | | | | | | | |
| 21541-231 | B464 Dsgn Off System Fed Fund Bridges -14 | Design | LST | 100,000 | 151,000 | 151,000 | - | - | 08/31/2018 |
| 21559-231 | B454 on 23rd St S btwn 311th & 327th St | Substantial Completion | LST | 212,960 | - | - | - | - | 12/31/2018 |
| Annual Total | | | | 1,132,960 | 1,024,742 | 1,024,742 | - | - | |



| Fund Center | Project Title | Project Phase | Fund Source | Adopted Budget | Budget w/ Amendments | Committed to Date | Budget Remaining | Expenditures YTD | Est. Completion |
|---------------------|---|---------------|-------------|------------------|----------------------|-------------------|------------------|------------------|-----------------|
| 2015 | | | | | | | | | |
| Facility | | | | | | | | | |
| 12987-402 | Construct EMS Garage Facility | Not Started | Bond | 257,740 | 257,740 | - | 257,740 | - | TBD |
| Roads | | | | | | | | | |
| 21516-231 | R330 Aviation Pathway-Derby to Wichita | Construction | LST | 1,345,500 | 645,500 | 432,302 | 213,198 | - | 12/31/2018 |
| 21534-231 | R326 S Area Pkwy System Prelim Study | Completed | LST | 500,000 | 500,000 | 405,000 | 95,000 | - | 12/31/2017 |
| Bridges | | | | | | | | | |
| 21526-231 | B482 Redeck Hydraulic btw 69th & 77th N | Construction | LST | 500,000 | 299,983 | 49,983 | 250,000 | - | 01/07/2020 |
| 21528-231 | B473 Broadway btw 117th and 125th St N | Construction | LST | 93,000 | 79,429 | 79,429 | - | - | 06/01/2020 |
| 21529-231 | B471 53rd St N btw 231st and 247th St W | Design | LST | 70,000 | 70,000 | 51,200 | 18,800 | - | 01/01/2021 |
| 21531-231 | B467 39th St S btw 327th and 343rd St W | Completed | LST | 160,000 | 80,720 | 80,720 | - | - | 02/06/2017 |
| 21567-403 | B462 Bike/Ped Bridge/Repairs over WVCFC | Completed | Bond | 8,430 | 562,000 | 562,000 | - | - | 12/31/2017 |
| 21568-403 | B468 143rd St E btw 63rd and 71st St S | Completed | Bond | 2,070 | 140,070 | 102,621 | 37,449 | - | 12/31/2018 |
| 21570-403 | B482 Redeck Hydraulic btw 69th & 77th N | Construction | Bond | 3,750 | 203,767 | - | 203,767 | - | 01/07/2020 |
| Annual Total | | | | 2,940,490 | 2,839,209 | 1,763,255 | 1,075,954 | - | |



| Fund Center | Project Title | Project Phase | Fund Source | Adopted Budget | Budget w/ Amendments | Committed to Date | Budget Remaining | Expenditures YTD | Est. Completion |
|---------------------|--|-------------------------------|-------------|------------------|----------------------|-------------------|------------------|------------------|-----------------|
| 2016 | | | | | | | | | |
| Facility | | | | | | | | | |
| 12001-230 | Repair EMS Post 8 | Post-Construction & Occupancy | Cash | 210,800 | 427,219 | 420,656 | 6,563 | - | 12/31/2018 |
| Roads | | | | | | | | | |
| 21001-230 | Roads and Bridges Funds | Construction | Cash | 105,000 | - | - | - | - | TBD |
| 21002-230 | R264 Improve Drainage County ROW 2016 | Substantial Completion | Cash | 500,000 | 451,605 | 451,604 | 1 | 102,541 | 01/01/2019 |
| Bridges | | | | | | | | | |
| 21004-230 | B466 71st St. S. btw 247th & 263rd St. W | Completed | Cash | 300,000 | 283,857 | 283,857 | - | - | TBD |
| 21007-230 | B476 95th St. S. btw 151st & 167th St. W | Completed | Cash | 60,000 | 54,314 | 54,314 | - | - | 03/29/2018 |
| 21491-231 | B499 61st St. N. btw Oliver & Woodlawn | Completed | LST | - | 325,816 | 325,816 | - | - | 06/02/2017 |
| Annual Total | | | | 1,175,800 | 1,542,810 | 1,536,247 | 6,563 | 102,541 | |



| Fund Center | Project Title | Project Phase | Fund Source | Adopted Budget | Budget w/ Amendments | Committed to Date | Budget Remaining | Expenditures YTD | Est. Completion |
|-----------------|--------------------------------------|-------------------------------|-------------|----------------|----------------------|-------------------|------------------|------------------|-----------------|
| 2017 | | | | | | | | | |
| Facility | | | | | | | | | |
| 10001-230 | Murdock Tag Office Remodel | Post-Construction & Occupancy | Cash | - | 591,223 | 465,633 | 125,590 | 9,710 | 09/24/2018 |
| 12003-230 | Construct New EMS Northeast Post | Post-Construction & Occupancy | Cash | 1,465,799 | 1,465,799 | 930,935 | 534,864 | 11,897 | 03/31/2019 |
| 17001-230 | Law Enforcement Training Center | Completed | Cash | 5,500,000 | 6,126,222 | 5,841,090 | 285,133 | 5,906 | 12/31/2017 |
| 18001-230 | District Attorney Carpeting-Downtown | Construction | Cash | 247,762 | 247,762 | 14,281 | 233,481 | - | 12/31/2018 |
| 58001-230 | NCAT Water Intrusion Repairs | Construction | Cash | - | 354,800 | 338,460 | 16,340 | 80 | TBD |
| 91004-230 | Rooftop HVAC Unit Replacement-RFSC | Post-Construction & Occupancy | Cash | 361,632 | 361,632 | 360,943 | 689 | 13,344 | 12/31/2018 |
| Roads | | | | | | | | | |
| 21539-403 | Redmond Estates (SA) | Completed | Cash | - | 416,636 | 415,132 | 1,504 | - | 12/31/2017 |



| Fund Center | Project Title | Project Phase | Fund Source | Adopted Budget | Budget w/ Amendments | Committed to Date | Budget Remaining | Expenditures YTD | Est. Completion |
|---------------------|---|---------------|-------------|-------------------|----------------------|-------------------|------------------|------------------|-----------------|
| 2017 | | | | | | | | | |
| Bridges | | | | | | | | | |
| 21492-231 | B492 103rd St S btw 103rd & 119th StW 17 | Design | LST | 40,000 | 44,000 | 44,000 | - | - | 01/01/2021 |
| 21494-231 | B485 151st St W over Ninnescah-17 | Design | LST | 350,000 | 287,800 | 201,700 | 86,100 | 74,629 | 01/01/2023 |
| 21496-231 | B476 95th St S btw 151st & 167th St W-17 | Completed | LST | 900,000 | 471,529 | 471,529 | - | - | 03/29/2018 |
| 21500-231 | B467 39th St S btw 327th & 343rd St W-17 | Completed | LST | 1,600,000 | 706,262 | 706,262 | - | - | 03/30/2018 |
| 21503-231 | B491 71st St. S. btw Webb&Greenwich-16+ | Design | LST | 227,005 | 227,005 | 154,154 | 72,851 | 2,540 | 01/01/2021 |
| 21504-231 | B490 143rd St. E. btw Harry&Pawnee-16+ | Design | LST | 158,000 | 158,000 | 62,602 | 95,398 | - | 01/01/2021 |
| 21509-231 | B464 Dsgn Off System Fed Fund Bridges-16+ | Completed | LST | 240,000 | - | - | - | - | 03/02/2017 |
| 21510-231 | B461 Spc Bridge Inspec&Engineering 2016+ | Construction | LST | 200,000 | 100,000 | 32,793 | 67,207 | 19,563 | TBD |
| Annual Total | | | | 11,290,198 | 11,558,669 | 10,039,513 | 1,519,157 | 137,669 | |



| Fund Center | Project Title | Project Phase | Fund Source | Adopted Budget | Budget w/ Amendments | Committed to Date | Budget Remaining | Expenditures YTD | Est. Completion |
|-----------------|--|-------------------------------|-------------|----------------|----------------------|-------------------|------------------|------------------|-----------------|
| 2018 | | | | | | | | | |
| Facility | | | | | | | | | |
| 17002-230 | Replace Ext. Joint Sealant - Adult Det. | Post-Construction & Occupancy | Cash | - | 161,831 | 132,073 | 29,758 | 41,603 | TBD |
| 17004-230 | Jail Annex | Post-Construction & Occupancy | Cash | - | 1,026,981 | 933,349 | 93,632 | 115,491 | TBD |
| 20001-230 | Replace Roof at PW Building on Stillwell | Post-Construction & Occupancy | Cash | - | 98,085 | 91,489 | 6,596 | - | 12/31/2018 |
| 52001-230 | Parks Vault Type Toilet | Construction | Cash | - | 53,686 | 52,143 | 1,543 | 30,897 | TBD |
| 91002-230 | Replace Roofs County Owned Buildings-16 | Completed | Cash | 169,968 | 162,440 | 160,099 | 2,341 | 20,300 | TBD |
| 91005-230 | Replace Parking Lots - County-owned prop | Completed | Cash | - | 184,421 | 140,555 | 43,866 | - | TBD |
| Roads | | | | | | | | | |
| 21013-230 | Cherese Woods Benefit District | Construction | Bond | - | 333,000 | 222,018 | 110,982 | 8,037 | 03/01/2019 |
| 21486-231 | North Junction Grants & RoW | Right Of Way Acquisition R/W | LST | - | 500,000 | - | 500,000 | - | 12/31/2018 |
| 21487-231 | Gravel Road Replacement 2 Miles Dist. 4 | Completed | LST | - | 356,512 | 356,512 | - | - | 11/26/2018 |
| 21488-231 | R346 Paving of 61st St N 1/2 Mile | Construction | LST | - | 693,488 | 637,845 | 55,643 | 4,356 | TBD |
| 21489-231 | R344 Widen Greenwich frm Harry to Pawnee | Construction | LST | - | 850,000 | 315,744 | 534,256 | 315,744 | TBD |
| 21511-231 | R342 Cold Mix & Gravel Rd Replacement-16 | Completed | LST | 1,250,000 | 2,912,134 | 2,814,963 | 97,171 | - | 11/26/2018 |
| 21512-231 | R334 Interchange at I-235 & US-54 Phase1 | Completed | LST | 40,012,823 | 11,600,000 | 11,600,000 | - | - | 12/31/2018 |



| Fund Center | Project Title | Project Phase | Fund Source | Adopted Budget | Budget w/ Amendments | Committed to Date | Budget Remaining | Expenditures YTD | Est. Completion |
|---------------------|--|------------------------------|-------------|-------------------|----------------------|-------------------|------------------|------------------|-----------------|
| 2018 | | | | | | | | | |
| Bridges | | | | | | | | | |
| 21005-230 | B472 295th St. W. btw 45th & 53rd St. N. | Completed | Bond | 40,000 | 605,000 | 478,481 | 126,519 | - | 09/10/2018 |
| 21011-230 | B478 Pawnee btw 127th St E & 143rd St E | Construction | Bond | - | 800,000 | 705,080 | 94,920 | 350,466 | 08/31/2019 |
| 21012-230 | B479 Pawnee btw 143rd & 159th St E | Construction | Bond | - | 800,000 | 569,004 | 230,996 | 255,264 | 08/31/2019 |
| 21490-231 | B343 Multi-Use Path, Rock-Derby to Mulv. | Design | LST | - | 250,000 | 56,159 | 193,841 | - | TBD |
| 21499-231 | B471 53rd St N btw 231st & 247th St W-17 | Right Of Way Acquisition R/W | Bond | 700,000 | 700,000 | - | 700,000 | - | TBD |
| 21532-231 | B462 Bike/Ped Bridge/Repairs over WVCFC | Completed | Cash | 1,500,000 | 3,911,653 | 3,726,683 | 184,970 | 616,902 | 12/31/2017 |
| Annual Total | | | | 43,672,791 | 25,999,231 | 22,992,197 | 3,007,035 | 1,759,060 | |



| Fund Center | Project Title | Project Phase | Fund Source | Adopted Budget | Budget w/ Amendments | Committed to Date | Budget Remaining | Expenditures YTD | Est. Completion |
|-----------------|---|---------------|-------------|----------------|----------------------|-------------------|------------------|------------------|-----------------|
| 2019 | | | | | | | | | |
| Facility | | | | | | | | | |
| 13001-230 | Outdoor Warning Device 2017 | Ongoing | Cash | 110,000 | 334,500 | 196,175 | 138,325 | - | TBD |
| 14976-241 | Replace Fire Station 31 | Not Started | Cash | - | 1,750,000 | - | 1,750,000 | - | 08/01/2020 |
| 20002-230 | Salt Storage Building at West Yard | Not Started | Cash | - | 200,000 | 6,000 | 194,000 | - | 12/31/2019 |
| 33004-230 | JDF Security Cam Record & View Upgrade | Design | Cash | - | 786,860 | - | 786,860 | - | 12/31/2019 |
| 62001-230 | ADA Compliance (from 2016 on) | Ongoing | Cash | 712,132 | 1,079,558 | 558,087 | 521,471 | 209,871 | 12/31/2018 |
| 91006-230 | ADF 1st Floor & Courthouse Space | Design | Bond | - | 5,597,094 | 325,942 | 5,271,152 | 200,218 | 02/28/2020 |
| 91007-230 | Modernize ADF Elevators 6 & 8 | Design | Cash | - | 232,379 | 135,641 | 96,738 | - | 12/31/2019 |
| 91008-230 | Security Camera Upgrade/Standardization | Design | Cash | - | 570,200 | - | 570,200 | - | 12/31/2019 |
| 93001-230 | County Administration Building | Not Started | Cash | - | 3,000,000 | 28,486 | 2,971,514 | 28,486 | TBD |
| Drainage | | | | | | | | | |
| 23001-230 | D25 WVCFC System Major Maint & Repair | Ongoing | Cash | 500,000 | 1,500,000 | 525,053 | 974,947 | 181,213 | TBD |



| Fund Center | Project Title | Project Phase | Fund Source | Adopted Budget | Budget w/ Amendments | Committed to Date | Budget Remaining | Expenditures YTD | Est. Completion |
|--------------|--|------------------------------|-------------|----------------|----------------------|-------------------|------------------|------------------|-----------------|
| 2019 | | | | | | | | | |
| Roads | | | | | | | | | |
| 21482-231 | R352 Repair Pavement 127th E | Not Started | LST | - | 150,000 | - | 150,000 | - | TBD |
| 21483-231 | R349 Aviation Pathway Derby to ICT Ph 3 | Construction | LST | - | 30,000 | - | 30,000 | - | 12/31/2019 |
| 21484-231 | R348 Pave 135th W north of 53rd N | Design | LST | - | 150,000 | 40,835 | 109,165 | - | TBD |
| 21485-231 | R345 Multi-Use Path on Rock Rd | Not Started | LST | - | 300,000 | - | 300,000 | - | TBD |
| 21501-231 | R328 NW Bypass RoW Acquisition K-254 '17 | Right Of Way Acquisition R/W | LST | 661,000 | 975,000 | 650,000 | 325,000 | - | 12/31/2020 |
| 21502-231 | R264 Improve Drainage County RoW 2017+ | Construction | LST | 500,000 | 1,500,000 | 725,519 | 774,481 | 67,064 | TBD |
| 21513-231 | R331 Traffic Control Maint & Const-2016+ | Construction | LST | 1,100,000 | 2,200,000 | 1,561,889 | 638,111 | 30,122 | TBD |
| 21514-231 | R175 Preventive Maintenance-2016+ | Construction | LST | 19,916,667 | 37,215,967 | 31,386,300 | 5,829,668 | 148,891 | TBD |
| 21515-231 | R134 Utility Relocate Right of Way 2016+ | Construction | LST | 400,000 | 756,277 | 596,720 | 159,557 | 69,954 | TBD |



| Fund Center | Project Title | Project Phase | Fund Source | Adopted Budget | Budget w/ Amendments | Committed to Date | Budget Remaining | Expenditures YTD | Est. Completion |
|------------------------|--|---------------|-------------|-------------------|----------------------|-------------------|-------------------|------------------|-----------------|
| 2019 | | | | | | | | | |
| Bridges | | | | | | | | | |
| 21475-231 | B501 103rd S btwn Ridge & Hoover | Not Started | LST | - | 50,000 | - | 50,000 | - | TBD |
| 21476-231 | B500 103rd S btwn 119th & 135th W | Not Started | LST | - | 50,000 | - | 50,000 | - | TBD |
| 21477-231 | B497 Ridge btwn 39th & 47th S. | Design | LST | - | 53,000 | 53,000 | - | - | TBD |
| 21478-231 | B496 183rd W btwn 45th & 53rd N | Design | LST | - | 100,000 | 92,355 | 7,645 | - | TBD |
| 21479-231 | B495 247th W btwn 77th & 85th N | Design | LST | - | 100,000 | 42,000 | 58,000 | - | TBD |
| 21480-231 | B493 199th W btwn Central & 13th N | Design | LST | - | 97,000 | - | 97,000 | - | TBD |
| 21481-231 | B482 Redeck Hydraulic btwn 69th & 77th N | Construction | Bond | - | 1,000,000 | - | 1,000,000 | - | 01/07/2020 |
| 21493-231 | B488 215th St W btw 13th & 21st St N-17 | Design | Bond | 100,000 | 1,000,000 | 118,181 | 881,819 | 12,843 | 05/01/2020 |
| 21495-231 | B484 95th St S btw Broadway & KTA-17 | Design | Bond | 100,000 | 2,208,200 | 127,592 | 2,080,608 | 13,711 | 01/01/2021 |
| 21498-231 | B473 Broadway btw 117th & 125th N-17 | Construction | Bond | 1,700,000 | 1,700,000 | - | 1,700,000 | - | 06/01/2020 |
| 21505-231 | B489 Hydraulic btw 111th & 119th St. S. | Design | LST | 200,000 | 249,995 | 98,750 | 151,245 | 600 | 01/01/2022 |
| Annual Total | | | | 25,999,799 | 64,936,030 | 37,268,525 | 27,667,505 | 962,974 | |
| Total All Years | | | | 88,683,360 | 115,775,056 | 77,702,415 | 38,072,641 | 2,962,244 | |



| Fund | Fund Source | Adopted Budget | Budget w/ Amendments | Committed to Date | Budget Remaining | Expenditures YTD |
|--------------------------------------|----------------------|----------------------|-----------------------|-----------------------|----------------------|---------------------|
| Summary Total by Fund | | | | | | |
| | Sales Tx Road/Bridge | 2,600,000 | 6,608,200 | 245,773 | 6,362,427 | 26,554 |
| | Sales Tx Road/Bridge | 1,500,000 | 3,911,653 | 3,726,683 | 184,970 | 616,902 |
| | Sales Tx Road/Bridge | 72,005,955 | 67,904,659 | 55,286,034 | 12,618,625 | 733,464 |
| | Sales Tx Road/Bridge | - | 975,000 | 975,000 | - | - |
| | Fire Dist Spec Equip | - | 1,750,000 | - | 1,750,000 | - |
| | Bldg & Equipment | 257,740 | 257,740 | - | 257,740 | - |
| | Bldg & Equipment | - | 37,963,072 | 37,963,072 | - | - |
| | Str Bdge & Oth Const | 14,250 | 905,837 | 664,621 | 241,216 | - |
| | Str Bdge & Oth Const | - | 416,636 | 415,132 | 1,504 | - |
| | Arena Construction | - | 6,474,512 | 1,986,795 | 4,487,717 | - |
| | Capital Improvements | 40,000 | 8,135,094 | 2,300,525 | 5,834,570 | 813,985 |
| | Capital Improvements | 12,265,415 | 23,005,006 | 15,361,845 | 7,643,160 | 771,339 |
| | Capital Improvements | 37,784 | 725,043 | 42,709 | 682,334 | 80 |
| Total All Funds | | \$ 88,721,144 | \$ 159,032,452 | \$ 118,968,189 | \$ 40,064,263 | \$ 2,962,324 |
| Summary Total by Project Type | | | | | | |
| | Bridges | 9,714,215 | 18,086,754 | 9,632,619 | 8,454,135 | 1,346,519 |
| | Drainage | 500,000 | 1,645,000 | 661,343 | 983,657 | 181,213 |
| | Facility | 11,095,939 | 74,462,442 | 54,059,707 | 20,402,735 | 687,882 |
| | Roads | 67,410,990 | 64,838,257 | 54,614,521 | 10,223,736 | 746,709 |
| Total All Project Types | | \$ 88,721,144 | \$ 159,032,452 | \$ 118,968,189 | \$ 40,064,263 | \$ 2,962,324 |

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FUND STATEMENTS

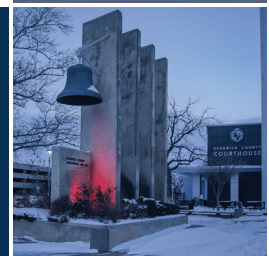
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Fund Statements

Government-Wide Financial Statements

The government-wide financial statements are designed to provide a broad overview of the County's finances, in a manner similar to a private-sector business. The government-wide financial statements consist of the *Statement of Net Position* and the *Statement of Activities* which can be found on pages 57-59 of this report. The *Statement of Net Position* presents information regarding the County's assets and liabilities, with the difference between the two reported as *net position*. The *Statement of Activities* presents information showing how net position changed during the reporting period. It is important to note that over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

Highlights of the government-wide financial statements as of and for the period ending March 31, 2019 are as follows:

- Total assets of the County exceeded liabilities by \$545.3 million, representing net position. Of this amount, \$12.9 million is reported as unrestricted net position.
- The largest portion of the County's net position (85.7%) consists of its investment in capital assets (e.g., land, buildings, machinery and equipment net of depreciation), less any outstanding debt used to acquire those assets. Although the County's investment in capital assets is reported net of related debt, it is important to remember that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.
- Program expenses exceeded revenues by \$53.2 million, reflecting the extent to which various County functions are supported by other general revenue streams, including property tax, sales taxes, other taxes, and investment earnings. The net deficiency of program revenues under expenses is offset by general revenues and transfers of \$107.0 million, resulting in a \$53.8 million, or 11.0%, increase in net position since the first of the year.

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 Fund, Public Building Commission, Debt Service Fund and the Debt Proceeds Fund. These funds are considered major funds or are of particular interest. Information regarding the County's remaining governmental funds is combined into a single aggregated column and reported as other non-major governmental funds. Individual fund data for each of the other non-major governmental funds is presented in the form of Combining Financial Statements which may be found on pages 68-73 of this report.

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

Individual fund data for the Internal Service Funds is provided in the form of combining statements as presented on pages 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, 2019 are as follows:

- Fund balances for the governmental funds totaled \$200.8 million, an increase of \$53.4 million since



the end of 2018. The following table depicts the financial position at March 31 and shows how fund balances changed in the major and other governmental funds:

| Governmental Fund | March 31, 2019 Fund Balance | Change in Fund Balance |
|----------------------------|------------------------------------|-------------------------------|
| General | \$ 101,686,866 | \$ 34,750,563 |
| Fed/State Assistance | 23,360,754 | 248,660 |
| Public Building Commission | 520,035 | (907,435) |
| Debt Service | 9,489,540 | 6,894,494 |
| Debt Proceeds | 6,710,684 | (515,439) |
| Other | 59,003,488 | 12,968,103 |
| Totals | \$ 200,771,367 | \$ 53,438,946 |

- Governmental funds revenues were \$132.6 million for the period ending March 31, 2019, an increase of \$2.0 million compared to 2018. Property tax revenue was up \$1.8 million from the same time period last year. Intergovernmental revenue increased \$1.6 million. Charges for services decreased \$3.2 million and other revenues decreased \$0.4 million from 2018 to 2019. Investment income was up \$2.4 million for 2019.
- Governmental funds expenditures were \$79.1 million as of March 31, 2019, an increase of \$2.0 million from the same period last year. General government expenditures decreased \$0.9 million from 2018 to 2019. Public safety expenditures increased \$1.2 million and Culture and recreation expenses increased \$2.1 million from last year. Economic development expenditures were down \$0.6 million and Debt service expenses decreased \$0.8 million from last year.
- The unrestricted fund balances of the governmental funds totaled \$119.6 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 \$0.5 million, a decrease of \$0.9 million since the end of 2018. 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 \$9.5 million, all of which is restricted for the payment of debt service. Funding of debt service expenditures is

primarily met through property taxes, special assessments and transfers from other funds.

- The fund balance of the Debt Proceeds Fund totaled \$6.7 million, a decrease of \$0.5 million since the end of 2018.
- Net position of the Arena Fund (the County's only Enterprise Fund) totaled nearly \$150.1 million at March 31. Of this amount, \$143.0 million is invested in capital assets and \$7.1 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled \$31.1 million. Of this amount, \$10.9 million is invested in capital assets and \$20.2 million represents unrestricted net position.



SEDGWICK COUNTY, KANSAS

Statement of Net Position

March 31, 2019

| | Primary Government | | |
|--|----------------------------|-----------------------------|-----------------------|
| | Governmental Activities | Business-type Activities | Total |
| Assets | | | |
| Cash, including investments | \$ 214,971,846 | \$ 7,027,550 | \$ 221,999,396 |
| Receivables, net | 166,242,295 | 120,000 | 166,362,295 |
| Due from other agencies | 341,375 | - | 341,375 |
| Inventories, at cost | 696,196 | - | 696,196 |
| Prepaid items | 2,252,089 | - | 2,252,089 |
| Restricted assets: | | | |
| Cash, including investments | 501,851 | - | 501,851 |
| Capital assets: | | | |
| Land and construction in progress | 51,565,325 | 13,038,358 | 64,603,683 |
| Other capital assets, net of depreciation | 374,993,729 | 129,930,230 | 504,923,959 |
| Total assets | 811,564,706 | 150,116,138 | 961,680,844 |
| Deferred Outflows of Resources | | | |
| Deferred refunding | 185,929 | - | 185,929 |
| Deferred outflows-pensions | 23,520,975 | - | 23,520,975 |
| Total deferred outflows of resources | 23,706,904 | - | 23,706,904 |
| Liabilities | | | |
| Accounts payable and other current liabilities | 3,469,068 | - | 3,469,068 |
| Accrued interest payable | 902,461 | - | 902,461 |
| Unearned revenue | 43,758,037 | - | 43,758,037 |
| Due to other entities | 16,650 | - | 16,650 |
| Noncurrent liabilities: | | | |
| Due within one year | 20,755,196 | - | 20,755,196 |
| Due in more than one year | 299,577,990 | - | 299,577,990 |
| Total liabilities | 368,479,402 | - | 368,479,402 |
| Deferred Inflows of Resources | | | |
| Deferred property tax revenue | 63,168,750 | - | 63,168,750 |
| Deferred inflows-other postemployment benefits | 1,037,768 | - | 1,037,768 |
| Deferred inflows-pensions | 7,408,997 | - | 7,408,997 |
| Total deferred inflows of resources | 71,615,515 | - | 71,615,515 |
| Net Position | | | |
| Net investment in capital assets | 324,344,287 | - | 324,344,287 |
| Invested in capital assets | - | 142,968,588 | 142,968,588 |
| Restricted for: | | | |
| Capital improvements | 12,904,169 | - | 12,904,169 |
| Debt service | 12,906,194 | - | 12,906,194 |
| Federal/State assistance | 9,203,738 | - | 9,203,738 |
| Economic development | 2,344,973 | - | 2,344,973 |
| Equipment and technology improvements | 831,737 | - | 831,737 |
| Fire protection | 11,001,465 | - | 11,001,465 |
| Court operations | 2,558,901 | - | 2,558,901 |
| Other purposes | 13,357,783 | - | 13,357,783 |
| Unrestricted (Deficit) | 5,723,446 | 7,147,550 | 12,870,996 |
| Total net position | \$ 395,176,693 | \$ 150,116,138 | \$ 545,292,831 |



SEDGWICK COUNTY, KANSAS

Statement of Activities

For the Three Months Ended March 31, 2019

| | Expenses | Charges for Services | Program Revenues | |
|--------------------------------|----------------------|-------------------------|--|--|
| | | | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary government: | | | | |
| Governmental activities: | | | | |
| General government | \$ 13,060,671 | \$ 4,740,018 | \$ - | \$ - |
| Public safety | 38,686,067 | 3,308,081 | 4,083,419 | - |
| Public works | 1,802,758 | 1,062,213 | 1,445,487 | 306,168 |
| Health and welfare | 12,870,533 | 4,683,815 | 5,706,329 | - |
| Cultural and recreation | 6,222,482 | 40,512 | 67,641 | - |
| Economic development | 3,234,186 | 7,500 | 119,821 | - |
| Interest on long-term debt | 1,329,491 | - | - | - |
| Total governmental activities | <u>77,206,188</u> | <u>13,842,139</u> | <u>11,422,697</u> | <u>306,168</u> |
| Business-type activities: | | | | |
| Arena | 1,524,600 | 7,017 | - | - |
| Total business-type activities | <u>1,524,600</u> | <u>7,017</u> | <u>-</u> | <u>-</u> |
| Total primary government | <u>\$ 78,730,788</u> | <u>\$ 13,849,156</u> | <u>\$ 11,422,697</u> | <u>\$ 306,168</u> |

General revenues:

Property taxes

Sales taxes

Other taxes

Investment earnings

Total general revenues

Change in net position

Net position, beginning of year

Net position, end of period



| Net (Expense) Revenue and Changes in Net Position | | |
|--|-----------------------------|-----------------------|
| Primary Government | | |
| Governmental Activities | Business-Type Activities | Total |
| \$ (8,320,653) | \$ - | \$ (8,320,653) |
| (31,294,567) | - | (31,294,567) |
| 1,011,110 | - | 1,011,110 |
| (2,480,389) | - | (2,480,389) |
| (6,114,329) | - | (6,114,329) |
| (3,106,865) | - | (3,106,865) |
| (1,329,491) | - | (1,329,491) |
| <u>(51,635,184)</u> | <u>-</u> | <u>(51,635,184)</u> |
| - | (1,517,583) | (1,517,583) |
| - | (1,517,583) | (1,517,583) |
| <u>(51,635,184)</u> | <u>(1,517,583)</u> | <u>(53,152,767)</u> |
| 94,812,343 | - | 94,812,343 |
| 7,258,437 | - | 7,258,437 |
| 873,573 | - | 873,573 |
| 4,036,747 | - | 4,036,747 |
| <u>106,981,100</u> | <u>-</u> | <u>106,981,100</u> |
| <u>55,345,916</u> | <u>(1,517,583)</u> | <u>53,828,333</u> |
| <u>339,830,777</u> | <u>151,633,721</u> | <u>491,464,498</u> |
| <u>\$ 395,176,693</u> | <u>\$ 150,116,138</u> | <u>\$ 545,292,831</u> |



SEDGWICK COUNTY, KANSAS

**Balance Sheet
Governmental Funds**

March 31, 2019

(with comparative totals for March 31, 2018)

| | General Fund | Federal/State Assistance Fund | Public Building Commission Fund |
|---|-----------------------|-------------------------------------|---------------------------------------|
| Assets: | | | |
| Cash, including investments | \$ 90,810,826 | \$ 22,982,760 | \$ 18,184 |
| Restricted investment | - | - | 501,851 |
| Advance receivable | 4,557,071 | - | - |
| Due from other funds | 746,975 | - | - |
| Due from other agencies | 23 | - | - |
| Accounts receivable | 390,569 | 944,174 | - |
| Property tax receivable | 42,975,798 | - | - |
| Sales tax receivable | 2,541,720 | - | - |
| Interest receivable | 947,893 | - | - |
| Prepaid items | 2,252,089 | - | - |
| Lease receivable | - | - | 87,610,954 |
| Notes receivable | 936,044 | - | - |
| Special assessments receivable: | | | |
| Noncurrent | - | - | - |
| Delinquent (including interest) | - | - | - |
| Inventories, at cost | - | 114,534 | - |
| Total assets | \$ 146,159,008 | \$ 24,041,468 | \$ 88,130,989 |
| Liabilities: | | | |
| Accounts payable | 1,496,344 | 680,714 | - |
| Due to other funds | - | - | - |
| Advance payable | - | - | - |
| Due to other entities | - | - | - |
| Total liabilities | 1,496,344 | 680,714 | - |
| Deferred Inflows of Resources: | | | |
| Deferred property tax revenue | 42,975,798 | - | - |
| Unavailable revenue - accounts receivable | - | - | - |
| Deferred lease receivable | - | - | 87,610,954 |
| Unavailable revenue - special assessments | - | - | - |
| Total deferred inflows of resources | 42,975,798 | - | 87,610,954 |
| Fund balances: | | | |
| Nonspendable: | | | |
| Inventories | \$ - | \$ 114,534 | \$ - |
| Advance receivable | 4,557,071 | - | - |
| Notes receivable | 936,044 | - | - |
| Prepaid items | 2,252,089 | - | - |
| Restricted: | | | |
| General Government | 3,668,103 | - | - |
| Debt Service | - | - | 18,184 |
| Public Safety | - | 3,211,289 | - |
| Public Works | - | - | - |
| Health and Welfare | - | 5,858,178 | - |
| Culture and Recreation | - | - | - |
| Economic Development | - | 4,192,353 | 501,851 |
| Capital Outlay | - | - | - |
| Committed: | | | |
| Public Safety | - | - | - |
| Capital Outlay | - | - | - |
| Health and Welfare | - | 1,156,812 | - |
| Assigned: | | | |
| General Government | 8,662,005 | - | - |
| Public Safety | - | 898,039 | - |
| Public Works | - | - | - |
| Health and Welfare | - | 7,920,564 | - |
| Capital Outlay | - | - | - |
| Unassigned | 81,611,554 | - | - |
| Total fund balance | 101,686,866 | 23,360,754 | 520,035 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 146,159,008 | \$ 24,041,468 | \$ 88,130,989 |



| Debt Service Fund | Debt Proceeds Fund | Other Governmental Funds | Total Governmental Funds | |
|----------------------|-----------------------|--------------------------------|--------------------------|-----------------------|
| | | | 2019 | 2018 |
| \$ 9,489,540 | \$ 5,887,742 | \$ 61,680,506 | \$ 190,869,558 | \$ 185,269,129 |
| - | - | - | 501,851 | 26,805,566 |
| - | - | - | 4,557,071 | 5,353,322 |
| - | 822,942 | - | 1,569,917 | 726,328 |
| - | - | 341,352 | 341,375 | 10,320 |
| - | - | 2,303,502 | 3,638,245 | 2,916,828 |
| 5,330,291 | - | 14,862,661 | 63,168,750 | 59,380,963 |
| - | - | 2,541,721 | 5,083,441 | 5,054,337 |
| - | - | - | 947,893 | 694,730 |
| - | - | - | 2,252,089 | 2,329,793 |
| - | - | - | 87,610,954 | 90,108,843 |
| - | - | - | 936,044 | 936,044 |
| 2,427,785 | - | - | 2,427,785 | 2,931,343 |
| 1,847,356 | - | - | 1,847,356 | 1,867,119 |
| - | - | 408,658 | 523,192 | 516,554 |
| <u>\$ 19,094,972</u> | <u>\$ 6,710,684</u> | <u>\$ 82,138,400</u> | <u>\$ 366,275,521</u> | <u>\$ 384,901,219</u> |
| - | - | 982,344 | 3,159,402 | 1,810,262 |
| - | - | 1,569,917 | 1,569,917 | 726,328 |
| - | - | 4,557,071 | 4,557,071 | 5,353,322 |
| - | - | 16,650 | 16,650 | 13,221 |
| - | - | 7,125,982 | 9,303,040 | 7,903,133 |
| 5,330,291 | - | 14,862,661 | 63,168,750 | 59,380,963 |
| - | - | 1,146,269 | 1,146,269 | 485,564 |
| - | - | - | 87,610,954 | 90,108,843 |
| 4,275,141 | - | - | 4,275,141 | 4,798,462 |
| <u>9,605,432</u> | <u>-</u> | <u>16,008,930</u> | <u>156,201,114</u> | <u>154,773,832</u> |
| \$ - | \$ - | \$ 408,658 | \$ 523,192 | \$ 516,554 |
| - | - | - | 4,557,071 | 5,353,322 |
| - | - | - | 936,044 | 936,044 |
| - | - | - | 2,252,089 | 2,329,793 |
| - | - | 1,754,297 | 5,422,400 | 5,292,863 |
| 9,489,540 | - | 25,790 | 9,533,514 | 35,393,570 |
| - | - | 15,608,639 | 18,819,928 | 19,581,993 |
| - | - | 3,655,816 | 3,655,816 | 4,981,831 |
| - | - | 2,872,635 | 8,730,813 | 10,371,548 |
| - | - | 47,448 | 47,448 | 7,642 |
| - | - | 2,334,694 | 7,028,898 | 7,097,493 |
| - | 6,710,684 | 12,904,169 | 19,614,853 | 19,797,453 |
| - | - | - | - | 1,974,786 |
| - | - | 10,736,473 | 10,736,473 | 5,722,119 |
| - | - | - | 1,156,812 | 741,876 |
| - | - | - | 8,662,005 | 5,490,987 |
| - | - | - | 898,039 | 1,768,652 |
| - | - | 646,937 | 646,937 | 463,985 |
| - | - | - | 7,920,564 | 6,047,245 |
| - | - | 9,198,502 | 9,198,502 | 4,813,238 |
| - | - | (1,190,570) | 80,420,984 | 83,541,260 |
| <u>9,489,540</u> | <u>6,710,684</u> | <u>59,003,488</u> | <u>200,771,367</u> | <u>222,224,254</u> |
| <u>\$ 19,094,972</u> | <u>\$ 6,710,684</u> | <u>\$ 82,138,400</u> | <u>\$ 366,275,521</u> | <u>\$ 384,901,219</u> |



SEDGWICK COUNTY, KANSAS

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

For the Three Months Ended March 31, 2019
(with comparative totals for the three months ended March 31, 2018)

| | General Fund | Federal/State Assistance Fund | Public Building Commission Fund |
|--|-----------------------|-------------------------------------|---------------------------------------|
| Revenues | | | |
| Property taxes | \$ 64,490,498 | \$ - | \$ - |
| Emergency telephone services taxes | - | - | - |
| Sales taxes | 4,028,610 | - | - |
| Special assessments | - | - | - |
| Other taxes | 97,155 | 713 | - |
| Intergovernmental | 91,286 | 8,925,653 | - |
| Charges for services | 2,848,939 | 4,632,187 | 145,417 |
| Uses of money and property | 3,529,438 | 1,149 | 483,550 |
| Fines and forfeits | 8,281 | 30,171 | - |
| Licenses and permits | 1,926,750 | - | - |
| Other | 756,386 | 24,526 | - |
| Total revenues | <u>77,777,343</u> | <u>13,614,399</u> | <u>628,967</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 9,296,612 | - | - |
| Public safety | 23,455,807 | 2,491,525 | - |
| Public works | 215,826 | - | - |
| Health and welfare | 1,742,587 | 10,697,107 | - |
| Cultural and recreation | 5,358,665 | - | - |
| Economic development | 779,150 | 177,107 | - |
| Debt service: | | | |
| Principal | - | - | 575,000 |
| Interest and fiscal charges | - | - | 961,402 |
| Debt issuance costs | - | - | - |
| Capital outlay | - | - | - |
| Total expenditures | <u>40,848,647</u> | <u>13,365,739</u> | <u>1,536,402</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>36,928,696</u> | <u>248,660</u> | <u>(907,435)</u> |
| Other financing sources (uses) | | | |
| Transfers from other funds | 5,396 | - | - |
| Transfers to other funds | (2,183,529) | - | - |
| Premium from issuance of general obligation bonds | - | - | - |
| Issuance of general obligation bonds | - | - | - |
| Total other financing sources (uses) | <u>(2,178,133)</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 34,750,563 | 248,660 | (907,435) |
| Fund balances, beginning of year | <u>66,936,303</u> | <u>23,112,094</u> | <u>1,427,470</u> |
| Fund balances, end of period | <u>\$ 101,686,866</u> | <u>\$ 23,360,754</u> | <u>\$ 520,035</u> |



| Debt Service Fund | Debt Proceeds Fund | Other Governmental Funds | Total Governmental Funds | |
|----------------------|-----------------------|--------------------------------|--------------------------|-----------------------|
| | | | 2019 | 2018 |
| \$ 7,976,116 | \$ - | \$ 22,345,729 | \$ 94,812,343 | \$ 93,003,287 |
| - | - | 744,709 | 744,709 | 734,468 |
| - | - | 3,229,827 | 7,258,437 | 7,448,428 |
| 306,168 | - | - | 306,168 | 355,522 |
| - | - | 30,996 | 128,864 | 128,059 |
| 63,099 | - | 2,270,157 | 11,350,195 | 9,756,481 |
| - | - | 3,470,896 | 11,097,439 | 14,323,501 |
| - | 17,062 | 5,548 | 4,036,747 | 1,643,493 |
| - | - | - | 38,452 | 25,224 |
| - | - | 2,613 | 1,929,363 | 1,947,944 |
| - | - | 68,475 | 849,387 | 1,210,016 |
| <u>8,345,383</u> | <u>17,062</u> | <u>32,168,950</u> | <u>132,552,104</u> | <u>130,576,423</u> |
| - | - | 1,387,801 | 10,684,413 | 11,566,385 |
| - | - | 11,614,311 | 37,561,643 | 36,410,041 |
| - | - | 3,047,995 | 3,263,821 | 2,837,048 |
| - | - | 1,105,504 | 13,545,198 | 12,983,849 |
| - | - | 82 | 5,358,747 | 3,278,019 |
| - | - | 2,002,751 | 2,959,008 | 3,537,876 |
| - | - | - | 575,000 | 664,135 |
| 1,850,281 | - | - | 2,811,683 | 3,542,918 |
| - | 270 | - | 270 | 62,849 |
| - | - | 2,353,375 | 2,353,375 | 2,204,206 |
| <u>1,850,281</u> | <u>270</u> | <u>21,511,819</u> | <u>79,113,158</u> | <u>77,087,326</u> |
| <u>6,495,102</u> | <u>16,792</u> | <u>10,657,131</u> | <u>53,438,946</u> | <u>53,489,097</u> |
| 399,392 | - | 4,342,438 | 4,747,226 | 459,918 |
| - | (532,231) | (2,031,466) | (4,747,226) | (459,918) |
| - | - | - | - | 77,621 |
| - | - | - | - | 3,605,000 |
| <u>399,392</u> | <u>(532,231)</u> | <u>2,310,972</u> | <u>-</u> | <u>3,682,621</u> |
| 6,894,494 | (515,439) | 12,968,103 | 53,438,946 | 57,171,718 |
| <u>2,595,046</u> | <u>7,226,123</u> | <u>46,035,385</u> | <u>147,332,421</u> | <u>165,052,536</u> |
| <u>\$ 9,489,540</u> | <u>\$ 6,710,684</u> | <u>\$ 59,003,488</u> | <u>\$ 200,771,367</u> | <u>\$ 222,224,254</u> |



SEDGWICK COUNTY, KANSAS

Statement of Net Position Proprietary Funds March 31, 2019

| | Business-type Activity - Enterprise Fund Arena Fund | Governmental Activities - Internal Service Funds |
|---|--|---|
| <u>Assets</u> | | |
| Current assets: | | |
| Cash, including investments | \$ 7,027,550 | \$ 24,102,288 |
| Accounts receivable | 120,000 | 771 |
| Inventories, at cost | - | 173,004 |
| Total current assets | 7,147,550 | 24,276,063 |
| Noncurrent assets: | | |
| Capital assets: | | |
| Land | 13,038,358 | 40,580 |
| Buildings and improvements | 166,107,497 | 8,319,354 |
| Machinery and equipment | 7,730,262 | 31,128,595 |
| Construction in progress | 1,320,375 | - |
| Less accumulated depreciation | (45,227,904) | (28,567,448) |
| Total capital assets (net of accumulated depreciation) | 142,968,588 | 10,921,081 |
| Total assets | 150,116,138 | 35,197,144 |
| <u>Liabilities</u> | | |
| Current liabilities: | | |
| Accounts payable | - | 309,666 |
| Estimated claims costs payable | - | 2,828,600 |
| Total current liabilities | - | 3,138,266 |
| Noncurrent liabilities: | | |
| Estimated claims costs payable | - | 921,500 |
| Total liabilities | - | 4,059,766 |
| <u>Net position</u> | | |
| Investment in capital assets | 142,968,588 | 10,921,081 |
| Unrestricted | 7,147,550 | 20,216,297 |
| Total net position | 150,116,138 | 31,137,378 |
| Total liabilities and net position | \$ 150,116,138 | \$ 35,197,144 |



SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Three Months Ended March 31, 2019

| | Business-type Activity - Enterprise Fund Arena Fund | Governmental Activities - Internal Service Funds |
|---------------------------------|--|---|
| Operating revenues: | | |
| Charges for services | \$ - | \$ 10,210,077 |
| Other revenue | 7,017 | 44,770 |
| Total operating revenues | <u>7,017</u> | <u>10,254,847</u> |
| Operating expenses: | | |
| Salaries and benefits | - | 382,012 |
| Contractual services | 291,140 | 623,170 |
| Utilities | - | 25,912 |
| Supplies and fuel | - | 598,441 |
| Administrative charges | - | 46,210 |
| Depreciation expense | 1,233,460 | 587,877 |
| Claims expense | - | 8,121,999 |
| Total operating expenses | <u>1,524,600</u> | <u>10,385,621</u> |
| Operating loss | <u>(1,517,583)</u> | <u>(130,774)</u> |
| Nonoperating revenues: | | |
| Total nonoperating revenues | <u>-</u> | <u>-</u> |
| Income loss before transfers | (1,517,583) | (130,774) |
| Transfers: | | |
| Transfers from other funds | - | - |
| Transfers to other funds | <u>-</u> | <u>-</u> |
| Change in net position | (1,517,583) | (130,774) |
| Net position, beginning of year | <u>151,633,721</u> | <u>31,268,152</u> |
| Net position, end of period | <u>\$ 150,116,138</u> | <u>\$ 31,137,378</u> |



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet **Nonmajor Governmental Funds** **March 31, 2019**

| | Special Revenue Funds | Fire District Debt Service | Capital Projects Funds | Totals | |
|---|--------------------------|-------------------------------|---------------------------|----------------------|----------------------|
| | | | | 2019 | 2018 |
| Assets: | | | | | |
| Cash, including investments | \$ 26,743,935 | \$ 25,790 | \$ 34,910,781 | \$ 61,680,506 | \$ 55,776,400 |
| Due from other agencies | - | - | 341,352 | 341,352 | - |
| Accounts receivable | 2,303,502 | - | - | 2,303,502 | 1,498,738 |
| Property tax receivable | 14,862,661 | - | - | 14,862,661 | 14,012,953 |
| Sales tax receivable | - | - | 2,541,721 | 2,541,721 | 2,527,169 |
| Inventories, at cost | 408,658 | - | - | 408,658 | 427,831 |
| Total assets | \$ 44,318,756 | \$ 25,790 | \$ 37,793,854 | \$ 82,138,400 | \$ 74,243,091 |
| Liabilities: | | | | | |
| Accounts payable | 572,180 | - | 410,164 | 982,344 | 633,819 |
| Due to other funds | 746,975 | - | 822,942 | 1,569,917 | 726,328 |
| Advance payable | - | - | 4,557,071 | 4,557,071 | 5,353,322 |
| Due to other entities | 16,650 | - | - | 16,650 | 6,500 |
| Total liabilities | 1,335,805 | - | 5,790,177 | 7,125,982 | 6,719,969 |
| Deferred Inflows of Resources: | | | | | |
| Deferred property tax revenue | 14,862,661 | - | - | 14,862,661 | 14,012,953 |
| Unavailable revenue - accounts receivable | 1,146,269 | - | - | 1,146,269 | 485,564 |
| Total deferred inflows of resources | 16,008,930 | - | - | 16,008,930 | 14,498,517 |
| Fund balances: | | | | | |
| Nonspendable: | | | | | |
| Inventories | \$ 408,658 | \$ - | \$ - | \$ 408,658 | \$ 427,831 |
| Restricted: | | | | | |
| General Government | 1,754,297 | - | - | 1,754,297 | 1,876,836 |
| Debt Service | - | 25,790 | - | 25,790 | 25,790 |
| Public Safety | 15,608,639 | - | - | 15,608,639 | 16,225,743 |
| Public Works | 3,655,816 | - | - | 3,655,816 | 4,981,831 |
| Health and Welfare | 2,872,635 | - | - | 2,872,635 | 3,121,776 |
| Culture and Recreation | 47,448 | - | - | 47,448 | 7,642 |
| Economic Development | 2,334,694 | - | - | 2,334,694 | 2,295,605 |
| Capital Outlay | - | - | 12,904,169 | 12,904,169 | 11,115,330 |
| Committed: | | | | | |
| Public Safety | - | - | - | - | 1,974,786 |
| Capital Outlay | - | - | 10,736,473 | 10,736,473 | 5,722,119 |
| Assigned: | | | | | |
| Public Works | 646,937 | - | - | 646,937 | 463,985 |
| Public Safety | - | - | - | - | 827,023 |
| Capital Outlay | - | - | 9,198,502 | 9,198,502 | 4,813,238 |
| Unassigned | (355,103) | - | (835,467) | (1,190,570) | (854,930) |
| Total fund balance | 26,974,021 | 25,790 | 32,003,677 | 59,003,488 | 53,024,605 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 44,318,756 | \$ 25,790 | \$ 37,793,854 | \$ 82,138,400 | \$ 74,243,091 |



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SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Governmental Funds - Special Revenue Funds March 31, 2019

| | Wichita State University Program Development | Comprehensive Community Care | Emergency Medical Services | Aging Services |
|---|---|---------------------------------|----------------------------------|---------------------|
| Assets: | | | | |
| Cash, including investments | \$ 2,334,694 | \$ 1,464,524 | \$ - | \$ 1,563,921 |
| Accounts receivable | - | - | 1,628,947 | - |
| Property tax receivable | 2,892,945 | 951,710 | 2,037,374 | 824,350 |
| Inventories, at cost | - | - | 408,658 | - |
| Total assets | \$ 5,227,639 | \$ 2,416,234 | \$ 4,074,979 | \$ 2,388,271 |
| Liabilities: | | | | |
| Accounts payable | - | 2,754 | 90,806 | 170,942 |
| Due to other funds | - | - | 746,975 | - |
| Due to other entities | - | - | - | - |
| Total liabilities | - | 2,754 | 837,781 | 170,942 |
| Deferred Inflows of Resources: | | | | |
| Deferred property tax revenue | 2,892,945 | 951,710 | 2,037,374 | 824,350 |
| Unavailable revenue - accounts receivable | - | - | 1,146,269 | - |
| Total deferred inflows of resources | 2,892,945 | 951,710 | 3,183,643 | 824,350 |
| Fund balances: | | | | |
| Nonspendable: | | | | |
| Inventories | \$ - | \$ - | \$ 408,658 | \$ - |
| Restricted: | | | | |
| General Government | - | - | - | - |
| Public Safety | - | - | - | - |
| Public Works | - | - | - | - |
| Health and Welfare | - | 1,461,770 | - | 1,392,979 |
| Culture and Recreation | - | - | - | - |
| Economic Development | 2,334,694 | - | - | - |
| Committed: | | | | |
| Public Safety | - | - | - | - |
| Assigned: | | | | |
| Public Works | - | - | - | - |
| Public Safety | - | - | - | - |
| Unassigned | - | - | (355,103) | - |
| Total fund balance | 2,334,694 | 1,461,770 | 53,555 | 1,392,979 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 5,227,639 | \$ 2,416,234 | \$ 4,074,979 | \$ 2,388,271 |



| Public Works Highways | Noxious Weeds | Solid Waste | Special Parks and Recreation | Emergency Telephone Services | Court Trustee Operations |
|--------------------------|-------------------|---------------------|---------------------------------|------------------------------------|-----------------------------|
| \$ 2,823,626 | \$ 262,404 | \$ 1,311,340 | \$ 47,448 | \$ 2,098,311 | \$ 2,492,445 |
| 409 | - | 194 | - | - | - |
| 1,383,322 | 134,965 | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 4,207,357</u> | <u>\$ 397,369</u> | <u>\$ 1,311,534</u> | <u>\$ 47,448</u> | <u>\$ 2,098,311</u> | <u>\$ 2,492,445</u> |
| 34,142 | 17,647 | 26,781 | - | 100,144 | 100,132 |
| - | - | - | - | - | - |
| 16,650 | - | - | - | - | - |
| <u>50,792</u> | <u>17,647</u> | <u>26,781</u> | <u>-</u> | <u>100,144</u> | <u>100,132</u> |
| 1,383,322 | 134,965 | - | - | - | - |
| - | - | - | - | - | - |
| <u>1,383,322</u> | <u>134,965</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | 1,998,167 | 2,392,313 |
| 2,612,853 | - | 1,042,963 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 47,448 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 160,390 | 244,757 | 241,790 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>2,773,243</u> | <u>244,757</u> | <u>1,284,753</u> | <u>47,448</u> | <u>1,998,167</u> | <u>2,392,313</u> |
| <u>\$ 4,207,357</u> | <u>\$ 397,369</u> | <u>\$ 1,311,534</u> | <u>\$ 47,448</u> | <u>\$ 2,098,311</u> | <u>\$ 2,492,445</u> |

(Continued)



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued) Nonmajor Governmental Funds - Special Revenue Funds March 31, 2019

| | Special Alcohol and Drug Programs | Auto License | Court Alcohol/Drug Safety Action Program | Prosecuting Attorney Training |
|---|---|-------------------|---|-------------------------------------|
| Assets | | | | |
| Cash, including investments | \$ 17,886 | \$ 927,214 | \$ 166,588 | \$ 54,182 |
| Accounts receivable | - | - | - | - |
| Property tax receivable | - | - | - | - |
| Inventories, at cost | - | - | - | - |
| Total assets | \$ 17,886 | \$ 927,214 | \$ 166,588 | \$ 54,182 |
| Liabilities: | | | | |
| Accounts payable | - | 4,654 | - | 4,076 |
| Due to other funds | - | - | - | - |
| Due to other entities | - | - | - | - |
| Total liabilities | - | 4,654 | - | 4,076 |
| Deferred Inflows of Resources: | | | | |
| Deferred property tax revenue | - | - | - | - |
| Unavailable revenue - accounts receivable | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - |
| Fund balances: | | | | |
| Nonspendable: | | | | |
| Inventories | \$ - | \$ - | \$ - | \$ - |
| Restricted: | | | | |
| General Government | - | 922,560 | - | - |
| Public Safety | - | - | 166,588 | 50,106 |
| Public Works | - | - | - | - |
| Health and Welfare | 17,886 | - | - | - |
| Culture and Recreation | - | - | - | - |
| Economic Development | - | - | - | - |
| Committed: | | | | |
| Public Safety | - | - | - | - |
| Assigned: | | | | |
| Public Works | - | - | - | - |
| Public Safety | - | - | - | - |
| Unassigned | - | - | - | - |
| Total fund balance | 17,886 | 922,560 | 166,588 | 50,106 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 17,886 | \$ 927,214 | \$ 166,588 | \$ 54,182 |



| Technology | Fire District Operating | Fire District Research and Development | Totals | |
|-------------------|----------------------------|--|----------------------|----------------------|
| | | | 2019 | 2018 |
| \$ 831,938 | \$ 10,317,677 | \$ 29,737 | \$ 26,743,935 | \$ 31,095,961 |
| - | 673,952 | - | 2,303,502 | 1,498,738 |
| - | 6,637,995 | - | 14,862,661 | 14,012,953 |
| - | - | - | 408,658 | 427,831 |
| <u>\$ 831,938</u> | <u>\$ 17,629,624</u> | <u>\$ 29,737</u> | <u>\$ 44,318,756</u> | <u>\$ 47,035,483</u> |
| 201 | 19,702 | 199 | 572,180 | 327,408 |
| - | - | - | 746,975 | - |
| - | - | - | 16,650 | 6,500 |
| <u>201</u> | <u>19,702</u> | <u>199</u> | <u>1,335,805</u> | <u>333,908</u> |
| - | 6,637,995 | - | 14,862,661 | 14,012,953 |
| - | - | - | 1,146,269 | 485,564 |
| - | 6,637,995 | - | 16,008,930 | 14,498,517 |
| \$ - | \$ - | \$ - | \$ 408,658 | \$ 427,831 |
| 831,737 | - | - | 1,754,297 | 1,876,836 |
| - | 10,971,927 | 29,538 | 15,608,639 | 16,225,743 |
| - | - | - | 3,655,816 | 4,981,831 |
| - | - | - | 2,872,635 | 3,121,776 |
| - | - | - | 47,448 | 7,642 |
| - | - | - | 2,334,694 | 2,295,605 |
| - | - | - | - | 1,974,786 |
| - | - | - | 646,937 | 463,985 |
| - | - | - | - | 827,023 |
| - | - | - | (355,103) | - |
| <u>831,737</u> | <u>10,971,927</u> | <u>29,538</u> | <u>26,974,021</u> | <u>32,203,058</u> |
| <u>\$ 831,938</u> | <u>\$ 17,629,624</u> | <u>\$ 29,737</u> | <u>\$ 44,318,756</u> | <u>\$ 47,035,483</u> |



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Capital Projects Funds March 31, 2019

| | Building and Equipment | Street, Bridge and Other | Sales Tax Road and Bridge | Road and Bridge Equipment |
|--|---------------------------|-----------------------------|------------------------------|------------------------------|
| Assets | | | | |
| Cash, including investments | \$ - | \$ 3,240 | \$ 10,426,005 | \$ 85,555 |
| Due from other agencies | - | - | 632 | - |
| Sales tax receivable | - | - | 2,541,721 | - |
| Total assets | \$ - | \$ 3,240 | \$ 12,968,358 | \$ 85,555 |
| Liabilities: | | | | |
| Accounts payable | 12,525 | - | 64,189 | - |
| Due to other funds | 822,942 | - | - | - |
| Advance payable | - | - | - | - |
| Total liabilities | 835,467 | - | 64,189 | - |
| Deferred Inflows of Resources: | | | | |
| Unavailable revenue - accounts receivable | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - |
| Fund balances: | | | | |
| Restricted: | | | | |
| Capital Outlay | \$ - | \$ - | \$ 12,904,169 | \$ - |
| Committed: | | | | |
| Capital Outlay | - | 3,240 | - | - |
| Assigned: | | | | |
| Capital Outlay | - | - | - | 85,555 |
| Unassigned | (835,467) | - | - | - |
| Total fund balance | (835,467) | 3,240 | 12,904,169 | 85,555 |
| Total liabilities and fund balances | \$ - | \$ 3,240 | \$ 12,968,358 | \$ 85,555 |



| Highway Improvement | Capital Improvements | Equipment Reserve | Fire District Special Equipment | Totals | |
|------------------------|-------------------------|----------------------|---------------------------------------|----------------------|----------------------|
| | | | | 2019 | 2018 |
| \$ 45,623 | \$ 15,282,865 | \$ 6,112,267 | \$ 2,955,226 | \$ 34,910,781 | \$ 24,654,649 |
| - | 340,720 | - | - | 341,352 | - |
| - | - | - | - | 2,541,721 | 2,527,169 |
| <u>\$ 45,623</u> | <u>\$ 15,623,585</u> | <u>\$ 6,112,267</u> | <u>\$ 2,955,226</u> | <u>\$ 37,793,854</u> | <u>\$ 27,181,818</u> |
| - | 333,281 | 169 | - | 410,164 | 306,411 |
| - | - | - | - | 822,942 | 726,328 |
| - | 4,557,071 | - | - | 4,557,071 | 5,353,322 |
| - | 4,890,352 | 169 | - | 5,790,177 | 6,386,061 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| \$ - | \$ - | \$ - | \$ - | \$ 12,904,169 | \$ 11,115,330 |
| - | 10,733,233 | - | - | 10,736,473 | 5,722,119 |
| 45,623 | - | 6,112,098 | 2,955,226 | 9,198,502 | 4,813,238 |
| - | - | - | - | (835,467) | (854,930) |
| <u>45,623</u> | <u>10,733,233</u> | <u>6,112,098</u> | <u>2,955,226</u> | <u>32,003,677</u> | <u>20,795,757</u> |
| <u>\$ 45,623</u> | <u>\$ 15,623,585</u> | <u>\$ 6,112,267</u> | <u>\$ 2,955,226</u> | <u>\$ 37,793,854</u> | <u>\$ 27,181,818</u> |



SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Three Months Ended March 31, 2019 (with comparative totals for the three months ended March 31, 2018)

| | Special Revenue Funds | Fire District Debt Service | Capital Projects Funds | Totals | |
|--|--------------------------|-------------------------------|---------------------------|----------------------|----------------------|
| | | | | 2019 | 2018 |
| Revenues | | | | | |
| Property taxes | \$ 22,345,729 | \$ - | \$ - | \$ 22,345,729 | \$ 21,746,526 |
| Emergency telephone services taxes | 744,709 | - | - | 744,709 | 734,468 |
| Sales taxes | - | - | 3,229,827 | 3,229,827 | 3,222,340 |
| Other taxes | 30,996 | - | - | 30,996 | 16,748 |
| Intergovernmental | 2,033,157 | - | 237,000 | 2,270,157 | 2,045,447 |
| Charges for services | 3,470,896 | - | - | 3,470,896 | 6,232,463 |
| Uses of money and property | 5,548 | - | - | 5,548 | 3,975 |
| Licenses and permits | 2,613 | - | - | 2,613 | 23,381 |
| Other | 9,615 | - | 58,860 | 68,475 | 95,278 |
| Total revenues | 28,643,263 | - | 3,525,687 | 32,168,950 | 34,120,626 |
| Expenditures | | | | | |
| Current: | | | | | |
| General government | 1,387,801 | - | - | 1,387,801 | 1,344,513 |
| Public safety | 11,614,311 | - | - | 11,614,311 | 10,792,262 |
| Public works | 3,047,995 | - | - | 3,047,995 | 2,624,604 |
| Health and welfare | 1,105,504 | - | - | 1,105,504 | 1,058,471 |
| Culture and recreation | 82 | - | - | 82 | 3,550 |
| Economic development | 2,002,751 | - | - | 2,002,751 | 1,963,482 |
| Debt service: | | | | | |
| Principal | - | - | - | - | 99,135 |
| Interest and fiscal charges | - | - | - | - | 2,880 |
| Capital outlay | - | - | 2,353,375 | 2,353,375 | 2,204,206 |
| Total expenditures | 19,158,444 | - | 2,353,375 | 21,511,819 | 20,093,103 |
| Excess (deficiency) of revenues over (under) expenditures | 9,484,819 | - | 1,172,312 | 10,657,131 | 14,027,523 |
| Other financing sources (uses) | | | | | |
| Transfers from other funds | 6,070 | - | 4,336,368 | 4,342,438 | 53,686 |
| Transfers to other funds | (1,950,000) | - | (81,466) | (2,031,466) | (60,526) |
| Total other financing sources (uses) | (1,943,930) | - | 4,254,902 | 2,310,972 | (6,840) |
| Net change in fund balances | 7,540,889 | - | 5,427,214 | 12,968,103 | 14,020,683 |
| Fund balances, beginning of year | 19,433,132 | 25,790 | 26,576,463 | 46,035,385 | 39,003,922 |
| Fund balances, end of period | \$ 26,974,021 | \$ 25,790 | \$ 32,003,677 | \$ 59,003,488 | \$ 53,024,605 |



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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, 2019
(with comparative totals for the three months ended March 31, 2018)

| | Wichita State University Program Development | Comprehensive Community Care | Emergency Medical Services | Aging Services |
|--|---|---------------------------------|----------------------------------|---------------------|
| Revenues | | | | |
| Property taxes | \$ 4,327,945 | \$ 1,429,763 | \$ 3,011,762 | \$ 1,244,752 |
| Emergency telephone services taxes | - | - | - | - |
| Other taxes | - | - | - | - |
| Intergovernmental | - | 43,611 | - | - |
| Charges for services | - | - | 1,018,157 | - |
| Uses of money and property | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Other | - | 20 | 1,436 | - |
| Total revenues | 4,327,945 | 1,473,394 | 4,031,355 | 1,244,752 |
| Expenditures | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | 4,821,549 | - |
| Public works | - | - | - | - |
| Health and welfare | - | 707,979 | - | 397,525 |
| Culture and recreation | - | - | - | - |
| Economic development | 2,002,751 | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total expenditures | 2,002,751 | 707,979 | 4,821,549 | 397,525 |
| Excess (deficiency) of revenues over (under) expenditures | 2,325,194 | 765,415 | (790,194) | 847,227 |
| Other financing (uses) | | | | |
| Transfers from other funds | - | - | - | - |
| Transfers to other funds | - | - | - | - |
| Total other financing (uses) | - | - | - | - |
| Net change in fund balances | 2,325,194 | 765,415 | (790,194) | 847,227 |
| Fund balances, beginning of year | 9,500 | 696,355 | 843,749 | 545,752 |
| Fund balances, end of period | \$ 2,334,694 | \$ 1,461,770 | \$ 53,555 | \$ 1,392,979 |



| Public Works Highways | Noxious Weeds | Solid Waste | Special Parks and Recreation | Emergency Telephone Services | Court Trustee Operations |
|--------------------------|-------------------|---------------------|---------------------------------|------------------------------------|-----------------------------|
| \$ 2,097,125 | \$ 201,386 | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | 744,709 | - |
| - | - | - | 13,110 | - | - |
| 1,208,487 | - | - | - | - | 755,509 |
| 61,300 | 278 | 879,147 | - | - | 308,928 |
| - | - | - | - | - | - |
| 2,400 | - | 73 | - | - | - |
| 2,237 | - | - | - | - | - |
| <u>3,371,549</u> | <u>201,664</u> | <u>879,220</u> | <u>13,110</u> | <u>744,709</u> | <u>1,064,437</u> |
| - | - | - | - | - | - |
| - | - | - | - | 1,451,868 | 1,419,810 |
| 2,441,183 | 99,406 | 507,406 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 82 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>2,441,183</u> | <u>99,406</u> | <u>507,406</u> | <u>82</u> | <u>1,451,868</u> | <u>1,419,810</u> |
| <u>930,366</u> | <u>102,258</u> | <u>371,814</u> | <u>13,028</u> | <u>(707,159)</u> | <u>(355,373)</u> |
| 6,070 | - | - | - | - | - |
| (200,000) | - | - | - | - | - |
| (193,930) | - | - | - | - | - |
| 736,436 | 102,258 | 371,814 | 13,028 | (707,159) | (355,373) |
| <u>2,036,807</u> | <u>142,499</u> | <u>912,939</u> | <u>34,420</u> | <u>2,705,326</u> | <u>2,747,686</u> |
| <u>\$ 2,773,243</u> | <u>\$ 244,757</u> | <u>\$ 1,284,753</u> | <u>\$ 47,448</u> | <u>\$ 1,998,167</u> | <u>\$ 2,392,313</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, 2019

(with comparative totals for the three months ended March 31, 2018)

| | 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 | 17,886 | - | - | - |
| Intergovernmental | - | 25,550 | - | - |
| Charges for services | - | 1,022,127 | 874 | 8,722 |
| Uses of money and property | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Other | - | 3,622 | - | - |
| Total revenues | 17,886 | 1,051,299 | 874 | 8,722 |
| Expenditures | | | | |
| Current: | | | | |
| General government | - | 1,036,799 | - | - |
| Public safety | - | - | - | 9,055 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Economic development | - | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total expenditures | - | 1,036,799 | - | 9,055 |
| Excess (deficiency) of revenues over (under) expenditures | 17,886 | 14,500 | 874 | (333) |
| Other financing (uses) | | | | |
| Transfers from other funds | - | - | - | - |
| Transfers to other funds | - | - | - | - |
| Total other financing (uses) | - | - | - | - |
| Net change in fund balances | 17,886 | 14,500 | 874 | (333) |
| Fund balances, beginning of year | - | 908,060 | 165,714 | 50,439 |
| Fund balances, end of period | \$ 17,886 | \$ 922,560 | \$ 166,588 | \$ 50,106 |



| Technology | Fire District Operating | Fire District Research and Development | Totals | |
|-------------------|----------------------------|--|----------------------|----------------------|
| | | | 2019 | 2018 |
| \$ - | \$ 10,032,996 | \$ - | \$ 22,345,729 | \$ 21,746,526 |
| - | - | - | 744,709 | 734,468 |
| - | - | - | 30,996 | 16,748 |
| - | - | - | 2,033,157 | 2,045,447 |
| 167,244 | 4,119 | - | 3,470,896 | 6,232,463 |
| 5,548 | - | - | 5,548 | 3,975 |
| - | 140 | - | 2,613 | 23,381 |
| - | 2,300 | - | 9,615 | 21,433 |
| <u>172,792</u> | <u>10,039,555</u> | <u>-</u> | <u>28,643,263</u> | <u>30,824,441</u> |
| 351,002 | - | - | 1,387,801 | 1,344,513 |
| - | 3,912,029 | - | 11,614,311 | 10,792,262 |
| - | - | - | 3,047,995 | 2,624,604 |
| - | - | - | 1,105,504 | 1,058,471 |
| - | - | - | 82 | 3,550 |
| - | - | - | 2,002,751 | 1,963,482 |
| - | - | - | - | 99,135 |
| - | - | - | - | 2,880 |
| <u>351,002</u> | <u>3,912,029</u> | <u>-</u> | <u>19,158,444</u> | <u>17,888,897</u> |
| <u>(178,210)</u> | <u>6,127,526</u> | <u>-</u> | <u>9,484,819</u> | <u>12,935,544</u> |
| - | - | - | 6,070 | - |
| - | (1,750,000) | - | (1,950,000) | (59,530) |
| - | (1,750,000) | - | (1,943,930) | (59,530) |
| (178,210) | 4,377,526 | - | 7,540,889 | 12,876,014 |
| <u>1,009,947</u> | <u>6,594,401</u> | <u>29,538</u> | <u>19,433,132</u> | <u>19,327,044</u> |
| <u>\$ 831,737</u> | <u>\$ 10,971,927</u> | <u>\$ 29,538</u> | <u>\$ 26,974,021</u> | <u>\$ 32,203,058</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, 2019
(with comparative totals for the three months ended March 31, 2018)

| | Building and Equipment | Street, Bridge and Other | Sales Tax Road and Bridge | Road and Bridge Equipment |
|--|---------------------------|-----------------------------|------------------------------|------------------------------|
| Revenues | | | | |
| Sales taxes | \$ - | \$ - | \$ 3,229,827 | \$ - |
| Intergovernmental | - | - | 237,000 | - |
| Other revenue | 13,232 | - | - | - |
| Total revenues | 13,232 | - | 3,466,827 | - |
| Expenditures | | | | |
| Capital outlay | - | - | 995,871 | - |
| Total expenditures | - | - | 995,871 | - |
| (Deficiency) of revenues (under) expenditures | 13,232 | - | 2,470,956 | - |
| Other financing sources (uses) | | | | |
| Transfers from other funds | - | - | - | - |
| Transfers to other funds | - | - | - | (76,070) |
| Total other financing sources (uses) | - | - | - | (76,070) |
| Net change in fund balances | 13,232 | - | 2,470,956 | (76,070) |
| Fund balances (deficits), beginning of year | (848,699) | 3,240 | 10,433,213 | 161,625 |
| Fund balances (deficits), end of period | \$ (835,467) | \$ 3,240 | \$ 12,904,169 | \$ 85,555 |



| Highway Improvement | Capital Improvements | Equipment Reserve | Fire District Special Equipment | Totals | |
|------------------------|-------------------------|----------------------|---------------------------------------|----------------------|----------------------|
| | | | | 2019 | 2018 |
| \$ - | \$ - | \$ - | \$ - | \$ 3,229,827 | \$ 3,222,340 |
| - | - | - | - | 237,000 | - |
| - | 45,628 | - | - | 58,860 | 73,845 |
| - | 45,628 | - | - | 3,525,687 | 3,296,185 |
| - | 1,288,202 | 69,302 | - | 2,353,375 | 2,204,206 |
| - | 1,288,202 | 69,302 | - | 2,353,375 | 2,204,206 |
| - | (1,242,574) | (69,302) | - | 1,172,312 | 1,091,979 |
| - | 2,516,368 | 70,000 | 1,750,000 | 4,336,368 | 53,686 |
| - | - | (5,396) | - | (81,466) | (996) |
| - | 2,516,368 | 64,604 | 1,750,000 | 4,254,902 | 52,690 |
| - | 1,273,794 | (4,698) | 1,750,000 | 5,427,214 | 1,144,669 |
| 45,623 | 9,459,439 | 6,116,796 | 1,205,226 | 26,576,463 | 19,651,088 |
| <u>\$ 45,623</u> | <u>\$ 10,733,233</u> | <u>\$ 6,112,098</u> | <u>\$ 2,955,226</u> | <u>\$ 32,003,677</u> | <u>\$ 20,795,757</u> |



SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position Internal Service Funds March 31, 2019

| | Fleet Management | Health/Dental/ Life Insurance Reserve | Workers' Compensation Reserve |
|---|----------------------|---|-------------------------------------|
| Assets | | | |
| Current assets: | | | |
| Cash, including investments | \$ 11,501,826 | \$ 6,256,674 | \$ 5,212,528 |
| Accounts receivable | 771 | - | - |
| Inventories, at cost | 173,004 | - | - |
| Total current assets | 11,675,601 | 6,256,674 | 5,212,528 |
| Noncurrent assets: | | | |
| Capital assets: | | | |
| Land | 40,580 | - | - |
| Buildings and improvements | 8,319,354 | - | - |
| Machinery and equipment | 31,067,363 | - | - |
| Less accumulated depreciation | (28,506,216) | - | - |
| Total capital assets (net of accumulated depreciation) | 10,921,081 | - | - |
| Total assets | 22,596,682 | 6,256,674 | 5,212,528 |
| Liabilities | | | |
| Current liabilities: | | | |
| Accounts payable | 303,538 | - | 852 |
| Estimated claims costs payable | - | 2,100,000 | 728,600 |
| Total current liabilities | 303,538 | 2,100,000 | 729,452 |
| Noncurrent liabilities: | | | |
| Estimated claims costs payable | - | - | 921,500 |
| Total liabilities | 303,538 | 2,100,000 | 1,650,952 |
| Net position | | | |
| Investment in capital assets | 10,921,081 | - | - |
| Unrestricted | 11,372,063 | 4,156,674 | 3,561,576 |
| Total net position | 22,293,144 | 4,156,674 | 3,561,576 |
| Total liabilities and net position | \$ 22,596,682 | \$ 6,256,674 | \$ 5,212,528 |



| Risk Management Reserve | Totals | |
|-------------------------------|---------------|--------------|
| | 2019 | 2018 |
| \$ 1,131,260 | \$ 24,102,288 | \$26,024,047 |
| - | 771 | 4,260 |
| - | 173,004 | 180,443 |
| 1,131,260 | 24,276,063 | 26,208,750 |
| - | 40,580 | 40,580 |
| - | 8,319,354 | 8,319,354 |
| 61,232 | 31,128,595 | 29,972,352 |
| (61,232) | (28,567,448) | (26,175,560) |
| - | 10,921,081 | 12,156,726 |
| 1,131,260 | 35,197,144 | 38,365,476 |
| 5,276 | 309,666 | 218,602 |
| - | 2,828,600 | 2,755,000 |
| 5,276 | 3,138,266 | 2,973,602 |
| - | 921,500 | 385,300 |
| 5,276 | 4,059,766 | 3,358,902 |
| - | 10,921,081 | 12,156,726 |
| 1,125,984 | 20,216,297 | 22,849,848 |
| 1,125,984 | 31,137,378 | 35,006,574 |
| \$ 1,131,260 | \$ 35,197,144 | \$38,365,476 |



SEDGWICK COUNTY, KANSAS

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

For the Three Months Ended March 31, 2019

(with comparative totals for the three months ended March 31, 2018)

| | Fleet Management | Health/Dental/ Life Insurance Reserve | Workers' Compensation Reserve |
|---------------------------------|---------------------|---|-------------------------------------|
| Operating revenues: | | | |
| Charges for services | \$ 1,906,400 | \$ 8,094,844 | \$ 208,833 |
| Other revenue | 12,130 | 7,343 | 7,988 |
| Total operating revenues | 1,918,530 | 8,102,187 | 216,821 |
| Operating expenses: | | | |
| Salaries and benefits | 254,399 | 45,412 | 81,934 |
| Contractual services | 79,642 | 241,379 | 16,604 |
| Utilities | 25,912 | - | - |
| Supplies and fuel | 584,008 | 7,667 | - |
| Administrative charges | 46,210 | - | - |
| Depreciation | 587,877 | - | - |
| Claims expense | - | 7,493,572 | 564,427 |
| Other | - | - | - |
| Total operating expenses | 1,578,048 | 7,788,030 | 662,965 |
| Operating loss | 340,482 | 314,157 | (446,144) |
| Nonoperating revenues: | | | |
| Gain on sale of assets | - | - | - |
| Total nonoperating revenues | - | - | - |
| Income (loss) before transfers | 340,482 | 314,157 | (446,144) |
| Transfers | | | |
| Transfers from other funds | - | - | - |
| Transfers to other funds | - | - | - |
| Change in net position | 340,482 | 314,157 | (446,144) |
| Net position, beginning of year | 21,952,662 | 3,842,517 | 4,007,720 |
| Net position, end of period | \$ 22,293,144 | \$ 4,156,674 | \$ 3,561,576 |



| Risk Management Reserve | Totals | |
|-------------------------------|---------------|---------------|
| | 2019 | 2018 |
| \$ - | \$ 10,210,077 | \$ 11,000,643 |
| 17,309 | 44,770 | 46,716 |
| 17,309 | 10,254,847 | 11,047,359 |
| 267 | 382,012 | 382,876 |
| 285,545 | 623,170 | 443,061 |
| - | 25,912 | 16,531 |
| 6,766 | 598,441 | 611,117 |
| - | 46,210 | 15,076 |
| - | 587,877 | 634,828 |
| 64,000 | 8,121,999 | 8,189,811 |
| - | - | 131,795 |
| 356,578 | 10,385,621 | 10,425,095 |
| (339,269) | (130,774) | 622,264 |
| - | - | 75,175 |
| - | - | 75,175 |
| (339,269) | (130,774) | 697,439 |
| - | - | - |
| - | - | - |
| (339,269) | (130,774) | 697,439 |
| 1,465,253 | 31,268,152 | 34,309,135 |
| \$ 1,125,984 | \$ 31,137,378 | \$ 35,006,574 |

