



# 2019 Quarter Financial REPORT

For The Twelve Months Ending December 31, 2019

Division of Finance | 525 N. Main #823 | Wichita, KS 67203  
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# Executive Summary

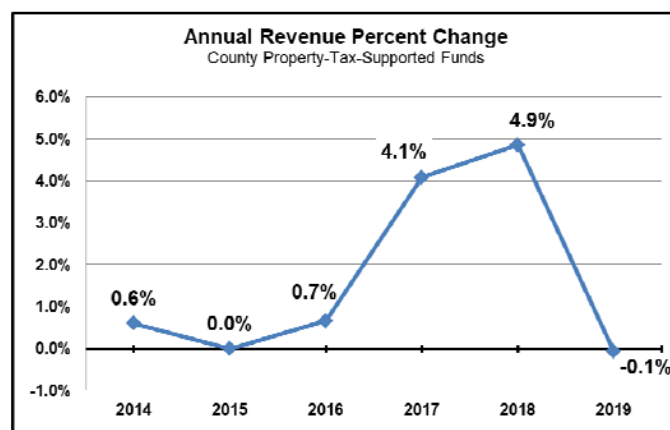
At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the fiscal year ending December 31, 2019. The information contained in this report is based on unaudited financial statements and excludes 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 recently completed a strategic planning process to refine its areas of focus and prioritize budgetary needs.

This quarterly report provides an analysis of financial trends through the fourth quarter of 2019 compared to the same time period in 2018. An overall decrease in revenues over 2018 was recorded in several categories, including other revenue, miscellaneous revenue, and intergovernmental revenue. Decreased expenditures were also recorded in transfers out and equipment. 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 \$255.4 million** for County property-tax-supported funds (excluding Fire District 1). This represents a decrease of \$0.2 million (0.1 percent) compared to 2018.

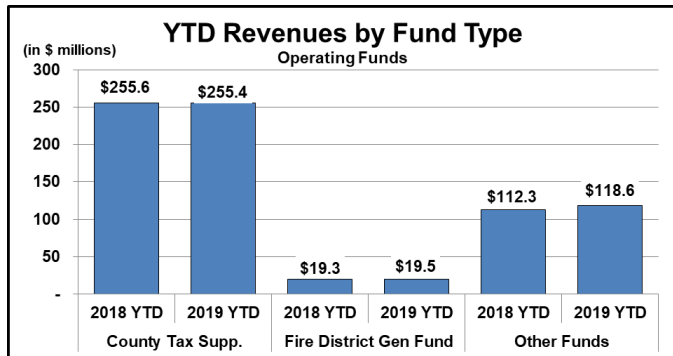
- **Expenditures totaled \$253.3 million** for County property-tax-supported funds (excluding Fire District 1). This represents a decrease of \$1.0 million (0.4 percent) compared to 2018.
- **For all County property-tax-supported funds (excluding Fire District 1), ending balances increased by \$2.1 million.** The year-end General Fund 2019 balance increased by \$3.5 million (5.0 percent) primarily due to an increase in current property taxes collected as a result of a 3.9 percent increase in assessed valuation for the current year as well as an increase in investment income.

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 2019 increased 1.6 percent (\$6.1 million) compared to the same timeframe last year. In County property-tax-supported funds, collections totaled \$255.4 million, a decrease of \$0.2 million (0.1 percent) compared to 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 2018. The most significant decreases occurred in other revenue (\$11.1 million), miscellaneous revenue (\$1.4 million), and reimbursements (\$0.2 million). The decrease in other revenue is largely due to the one-time transfer of cash into the General Fund after the 2018 sale of bonds for the Ronald Reagan Building capital project (\$3.6 million). The decrease in miscellaneous revenue is due to the 2018 sale of Greyhound Park land compared to no such sale in 2019 (\$1.7 million). The decrease in reimbursements is largely due to claim recoveries from the 2016 e-mail phishing scam that were paid out in 2018 (\$0.4 million).

The decreases were partially offset by increases in current property taxes (\$5.2 million) and uses of money and property (\$4.6 million). The increase in current property taxes is due to an increase in assessed valuation of 3.9 percent for the current year (\$5.2 million). 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 (\$4.3 million), as well as an increase in interest paid on taxes (\$0.3 million).

Fire District 1 revenue comes primarily from property taxes. Through 2019, revenue collections of \$19.5 million were \$0.2 million (1.0 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 2019, all other County operating fund revenue increased 5.6 percent (\$6.3 million) compared to the same time period last year. The most significant increases occurred in charges for service in internal service funds (\$3.7 million), intergovernmental revenue in non-property-tax funds (\$1.7 million), other revenue in internal service funds (\$0.6 million), and charges for service in non-property-tax funds (\$0.4 million). The increase in charges for service in internal service funds is largely due to an increase in fleet charges paid to the Fleet Fund (\$2.7 million), an increase in the Health/Dental Insurance Fund as a result of an increase in the employer-paid portion of the health insurance plan (\$1.7 million), and an increase in insurance fees as a result of an increase in the employee-paid portion of the health insurance plan (\$0.3 million).

The increase in intergovernmental revenue is largely due to an increase in revenues from the Kansas Department for Aging and Disability Services (KDADS) received by COMCARE (\$0.6 million) and the Department on Aging (\$0.6 million). The COMCARE increase is due to State revenues from the Community Mental Health Center contract and also the timing of revenues received. The Department on Aging increase is due to an increase in funding needs for the Meals on Wheels program as providers are serving more individuals.

The increase in other revenue in internal service funds is due to an increase in transfers to Risk Management (\$0.6 million) to balance the fund. The increase in charges for service in non-property-tax-supported funds is largely due to an increase in collection fee revenue received by the 18<sup>th</sup> Judicial District Court Trustee (\$0.3 million), an increase in substation fees collected by the County Treasurer (\$0.3 million), an increase in Medicaid Waiver revenue received by COMCARE due to a rate increase (\$0.2 million), and an increase building rental revenue received by the Department of Corrections due to an increase in the average daily population (ADP) at Adult Residential (\$0.2 million).

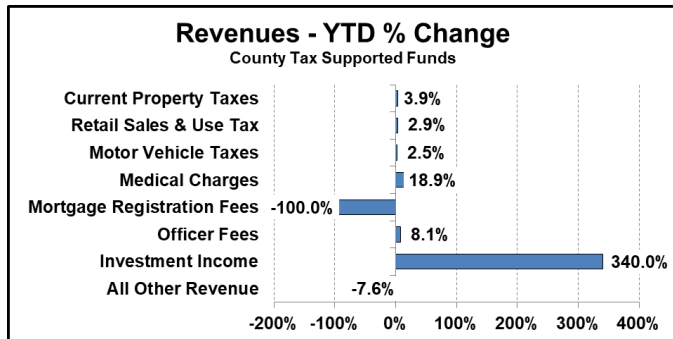
The increases were partially offset by a decrease in other revenue in non-property-tax funds (\$0.6 million) due to a decrease in grant match transfers into the Grant Funds for the Department of Corrections (\$0.5 million) and decrease in operating revenue transfers into the Emergency Management Grant Fund (\$0.1 million). The decrease in grant match revenue for the Department of Corrections is due to the Department utilizing less funding to close out grants for adult programs in State





Fiscal Year 2019 than the previous year. The decrease in transfers into the Emergency Management Grant Fund is due to the 2018 transfer of residual balances for Public Health Emergency Preparedness (PHEP) grants to Emergency Management from the Health Department compared to no such transfer in 2019.

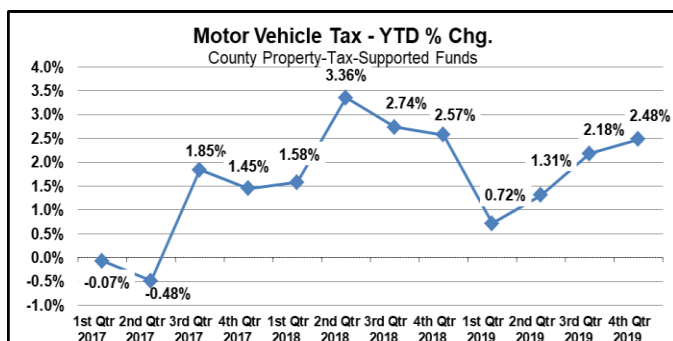
## Key Revenues – Property-Tax-Supported Funds



Current property tax collections through 2019 increased \$5.2 million (3.9 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 \$0.9 million (2.9 percent), compared to 2018. Collections in seven of 12 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 \$0.5 million (2.5 percent), compared to 2018. Details about this revenue source are shown in the graph below.



Medical charges for service are primarily collected for the operation of EMS. Through 2019, collections increased \$2.7 million (18.9 percent) when compared to 2018, mostly related to the transition of billing to an external vendor in 2019.

Mortgage registration fees decreased by \$1.4 million (100.0 percent) compared to 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.

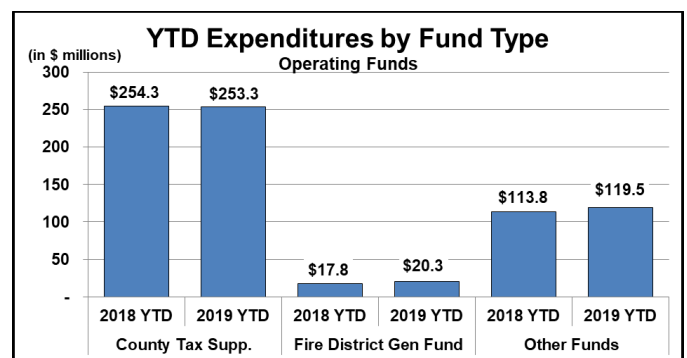
Officer fees increased \$0.3 million (8.1 percent) compared to 2018. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

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 2019, investment income increased \$4.3 million (340.0 percent) versus 2018.

All other revenue collections decreased \$4.0 million (7.6 percent) compared to 2018.

## Expenditure Highlights:

Total expenditures for all operating funds increased \$6.8 million (1.8 percent) compared to 2018. For all County property-tax-supported funds, expenditures decreased \$1.0 million (0.4 percent). Increases were recorded in personnel (\$4.1 million), debt service (\$1.1 million), contractuals (\$0.9 million), and capital improvement (\$0.1 million), while decreases were recorded in transfers out (\$7.0 million), capital outlay (\$0.2 million) and commodities (\$0.1 million).



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

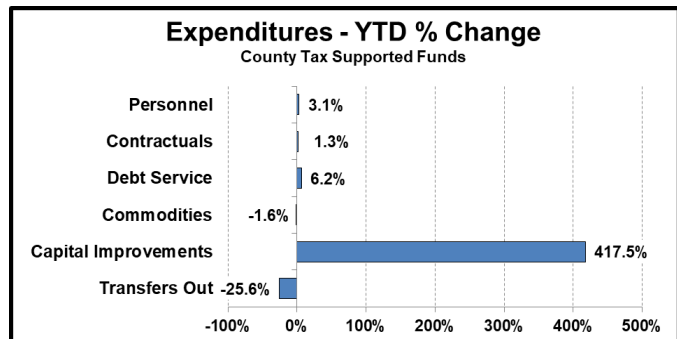
County property-tax-supported funds' expenditures decreased \$1.0 million (0.4 percent) compared to 2018.



Fire District 1 expenditures increased \$2.5 million (13.8 percent) compared to 2018.

All other operating funds' expenditures increased \$5.7 million (5.0 percent) compared to 2018.

### Key Expenditures — Property-Tax-Supported Funds



Personnel expenditures increased \$4.1 million (3.1 percent) compared to 2018. The increase is mostly attributable to an increase in retirement contributions (\$1.2 million) and health and life contributions (\$1.1 million), an increase in earnings, including salaries and wages (\$1.0 million) and overtime (\$0.7 million). Retirement rates are set by the State and have fluctuated over the years, as shown in the table below.

	2014	2015	2016	2017	2018	2019
<b>KPERS - Retirement Rates</b>						
	9.69%	10.41%	10.18%	8.96%	9.39%	9.89%
<b>KP&amp;F - Retirement Rates</b>						
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 \$0.9 million (1.3 percent) compared to 2018. The increase is primarily due to an increase in medical professional services (\$0.7 million) due to an increase in the medical contracts for the Sheriff's Office and the Department of Corrections. An additional increase was seen in subscription fees (\$0.1 million) primarily by COMCARE and the Health Department.

Debt payments increased \$1.1 million (6.2 percent) compared to 2018. The increase is primarily due to the first payments on two 2018 bond sales, as well as the early planned pay off of certain bonds.

Commodities expenditures decreased \$0.1 million (1.6 percent), compared to 2018. The decrease is primarily due to fewer purchases of postage/shipping by Central Services in 2019 compared to 2018 due to no large election in 2019.

Capital Improvement expenditure activity increased \$0.1 million (417.5 percent), compared to 2018. The increase is due to the installation of bunk beds at the Adult Detention Facility by the Sheriff's Office.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures decreased \$0.2 million (12.0 percent) compared to 2018. The decrease is primarily due to a decrease in technology hardware purchases across departments in 2019 versus 2018.

Transfers to other funds decreased \$7.0 million (25.6 percent) compared to 2018. This is primarily due to a decrease in cash-funded capital improvement projects in 2019 versus 2018, as well as a \$6.0 million transfer out for the Ronald Reagan Building and Greyhound Park in 2018.

*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 Operating Funds By Fund Type (Budgetary Basis)

	General Fund	Debt Service Funds	Special Revenue Funds				Enterprise & Internal Service	Total Operating Funds
			Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds			
<b>Revenues</b>								
Property taxes	\$ 106,824,487	\$ 13,234,414	\$ 20,417,459	\$ 17,000,702	\$ -	\$ -		\$ 157,477,062
Motor vehicle taxes	14,900,015	1,734,913	2,796,922	1,836,750	-	-		21,268,599
Local retail sales & use tax	30,371,698	-	-	-	-	-		30,371,698
All other taxes	388,077	569,093	0	0	3,204,802	-		4,161,973
Licenses & permits	8,223,368	-	14,100	5,670	48,600	-		8,291,738
Intergovernmental	668,565	126,198	5,058,005	-	39,549,024	-		45,401,792
Charges for services	13,696,681	-	15,789,616	387,971	27,572,223	45,323,393		102,769,884
Fines & forfeitures	115,303	-	-	-	148,561	-		263,864
Miscellaneous	2,509,513	-	24,067	27,100	219,141	334,675		3,114,495
Reimbursements	5,628,586	-	36,812	31,181	91,592	98,867		5,887,039
Uses of money & property	9,476,201	-	-	226,447	26,280	260,153		9,989,080
Transfers in & other proceeds	39,829	2,777,521	6,070	-	973,622	1,500,000		5,297,041
<b>Total</b>	<b>192,842,323</b>	<b>18,442,139</b>	<b>44,143,052</b>	<b>19,515,820</b>	<b>71,833,844</b>	<b>47,517,088</b>		<b>394,294,266</b>
<b>Expenditures</b>								
Personnel	116,753,507	-	22,379,346	14,394,646	44,508,574	1,499,767		199,535,840
Contractual	45,934,351	-	19,818,259	1,880,108	25,612,303	39,083,600		132,328,622
Debt Service	94,738	18,884,389	-	432,464	-	-		19,411,591
Commodities	6,128,286	-	1,798,547	589,596	1,343,676	3,040,300		12,900,405
Capital improvements	141,676	-	-	-	-	1,430,375		1,572,051
Capital outlay	680,744	-	544,750	413,263	319,631	2,287,114		4,245,502
Transfers to other funds	19,634,465	-	536,385	2,580,000	780,294	1,589,071		25,120,215
<b>Total</b>	<b>189,367,767</b>	<b>18,884,389</b>	<b>45,077,287</b>	<b>20,290,077</b>	<b>72,564,478</b>	<b>48,930,228</b>		<b>395,114,225</b>
<b>Net change in fund balance</b>	<b>3,474,557</b>	<b>(442,250)</b>	<b>(934,236)</b>	<b>(774,257)</b>	<b>(730,634)</b>	<b>(1,413,140)</b>		<b>(819,959)</b>
<b>Actual beginning fund balance</b>	<b>68,056,800</b>	<b>2,600,670</b>	<b>3,976,257</b>	<b>7,045,974</b>	<b>29,823,864</b>	<b>25,957,782</b>		<b>137,461,347</b>
<b>Ending Fund Balance</b>	<b>\$ 71,531,357</b>	<b>\$ 2,158,420</b>	<b>\$ 3,042,021</b>	<b>\$ 6,271,717</b>	<b>\$ 29,093,230</b>	<b>\$ 24,544,642</b>		<b>\$ 136,641,388</b>

### Year-End Fund Balance:

**General Fund:** Revenues exceeded expenditures by \$3.5 million at year-end, primarily due to an increase in current property tax collections as a result of a 3.9 percent increase in assessed valuation for the current year, as well as an increase in investment income.

**Debt Service Funds:** Expenditures from debt service funds were \$0.4 million more than revenues. The increase is primarily due to the first payments on two 2018 bond sales, as well as the early planned pay off of certain bonds.

**Special Revenue Funds–Property Tax Supported:** These funds decreased by \$0.9 million by year-end, primarily due to decreased revenues and increased expenditures for the Highway Fund. This is part of a strategic use of fund balance to draw balances to targeted levels.

**Fire District 1:** The fund balance decreased by \$0.8 million by the end of the year, primarily due to transfers out for the Station 31 remodel as well as a transfer to the Special Equipment Fund.

**Special Revenue Funds–Non Property Tax Supported:** These funds decreased by \$0.7 million. This is primarily due to a strategic use of fund balance to draw balances to targeted levels in SCDDO Grants (\$0.1 million), a decrease in intergovernmental revenue by the Department of Corrections Grants (\$0.4 million), and increases in expenditures by Environmental Resources due to storm debris cleanup (\$0.3 million).

**Enterprise and Internal Service Funds:** The fund balances within this fund group decreased \$1.4 million by the end of the year. This is primarily due to an increase in capital outlay by Fleet Management (\$1.6 million) due to a year-end transfer to the equipment fund.



# GENERAL FUND

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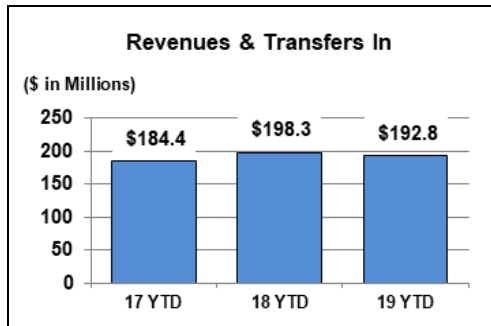
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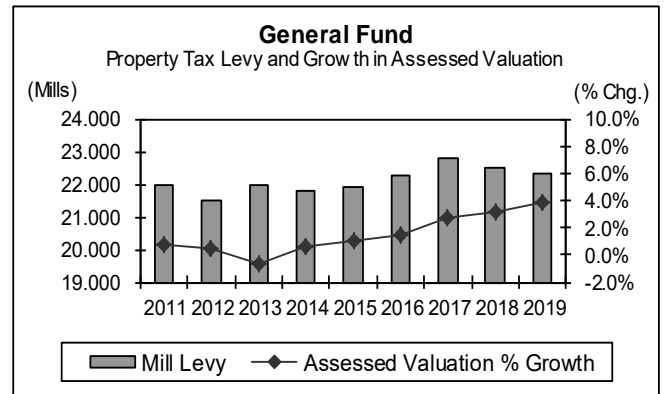
# General Fund

## Major Revenues



**Total revenues** in the General Fund 2019 totaled \$192.8 million, a decrease of \$5.5 million (2.7 percent) compared to the same timeframe in 2018. The decrease in revenue is largely attributable to decreases in transfers in (\$11.4 million), miscellaneous revenue (\$1.4 million), charges for service (\$0.9 million), and intergovernmental revenue (\$0.2 million). The decrease in transfers in is due to the 2018 transfer in of debt proceeds for Spirit Aerosystems, Inc. related to Project Eclipse as well as the one-time transfer of cash into the General Fund after the 2018 sale of bonds for the Ronald Reagan Building capital project. The decrease in miscellaneous revenue is due to the sale of Greyhound Park land in 2018 compared to no such sale in 2019. The decrease in charges for services is largely due to a decrease in mortgage registration fees which were phased out by 2014 legislative action in 2019. The decrease in intergovernmental revenue is largely due to a decrease in State of Kansas Department for Children and Families (DCF) revenue received by the Department of Corrections due to a decrease in the population at juvenile facilities.

The decreases were partially offset by increases in uses of money and property (\$4.6 million), current property taxes (\$3.1 million), and local retail sales and use tax (\$0.9 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 local retail sales and use tax is due to increased consumer spending. 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 2019, \$104.5 million in current property taxes had been collected, an increase of \$3.1 million (3.1 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. Despite the decrease in the rate for the Fund, increased assessed value of 3.9 percent resulted in increased receipts through 2019.

**Local retail sales and use tax** collections through 2019 increased \$0.9 million (2.9 percent), compared to 2018. Collections in seven of twelve 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%
April	2,220,971	2,269,509	2.19%
May	2,604,930	2,673,412	2.63%
June	2,368,889	2,308,718	-2.54%
July	2,460,578	2,573,491	4.59%
August	2,625,414	2,488,208	-5.23%
September	2,391,690	2,763,981	15.57%
October	2,595,180	2,542,929	-2.01%
November	2,348,278	2,577,950	9.78%
December	2,316,662	2,548,328	10.00%
<b>Total</b>	<b>29,514,109</b>	<b>30,371,698</b>	<b>2.91%</b>

**Motor vehicle tax** collections were \$14.9 million through 2019, an increase of \$0.2 million (1.4 percent)



compared to 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.

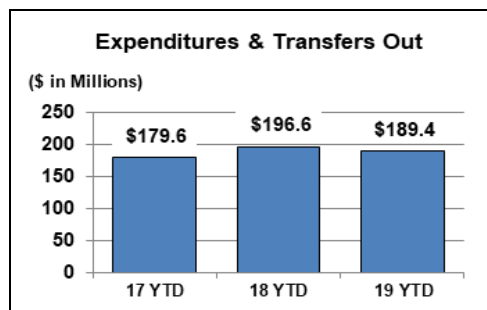
**Intergovernmental** revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs. Receipts in this category totaled \$0.7 million, which was \$0.2 million (24.4 percent) less than 2018. The decrease in revenue is largely due to a decrease in State of Kansas DCF revenue received by the Department of Corrections due to a decrease in the population at juvenile facilities.

**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 \$13.7 million collected through 2019 was \$0.9 million (6.4 percent) less than 2018, primarily due a decrease in mortgage registration fees which were phased out in 2019.

**Uses of Money and Property** revenue, which includes investment income, increased \$4.6 million (95.6 percent) compared to 2018 as a result of increased interest rates and increased return on interest payments, as well as an increase in interest paid on taxes.

**Transfers from other funds and other proceeds** are typically a result of the transfer of residual cash from the Auto License Fund or from completed capital projects, which varies as projects can be completed any time during the year. Through 2019, there was a decrease of \$11.4 million (99.7 percent) compared to 2018. This is primarily due to the 2018 transfer in of debt proceeds for Spirit Aerosystems, Inc. related to Project Eclipse (\$7.0 million) as well as the one-time transfer of cash into the General Fund after the 2018 sale of bonds for the Ronald Reagan Building capital project (\$3.6 million).

## Major Expenditures



Actual expenditures for 2019 decreased \$7.2 million compared to 2018. An increase was recorded in

personnel (\$3.9 million), but was offset by decreases in transfers out (\$7.3 million), contractals (\$2.6 million), and commodities (\$0.2 million).

**Personnel** costs increased \$3.9 million (3.5 percent) compared to 2018. This increase is mostly attributable to an increase in salaries and wages (\$1.3 million), including one-time bonuses paid to employees in January 2019 (\$0.5 million) as well as an increase in overtime (\$0.5 million), an increase in retirement contributions (\$1.0 million), and an increase to health and life insurance premiums (\$0.9 million), which were offset by a decrease in workers' compensation rates (\$0.4 million).

General Fund Detailed Personnel Expenditures				
Category	Year-End Comparison			% Change
	2018	2019		
Salaries and Wages	\$ 75,695,999	\$ 76,965,254		1.68%
Overtime	4,048,768	4,575,707		13.01%
Bonus Payment	-	463,763		0.00%
Allowances	83,102	82,086		-1.22%
FICA - OASDI	4,776,017	4,940,223		3.44%
FICA - HI	1,129,973	1,162,832		2.91%
Health/Dental Ins.	16,641,107	17,522,324		5.30%
Retirement	8,975,149	9,946,807		10.83%
Workers' Comp.	883,880	495,728		-43.91%
Unemployment Tax	108,061	118,588		9.74%
Vac. Sell as Wages	109,312	86,197		-21.15%
Vac. Sell as Benefits	115,824	102,441		-11.55%
Donated Leave	43,367	19,127		-55.89%
Wireless Allowance	116,003	119,356		2.89%
Flex Spending Contr.	54,196	65,288		20.47%
Call Back/On Call	55,354	87,786		58.59%
<b>Total</b>	<b>\$ 112,836,112</b>	<b>\$ 116,753,507</b>		<b>3.47%</b>

**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).

**Contractual services** expenditures decreased \$2.6 million (5.4 percent) through 2019, compared to 2018. The decrease is largely due to economic development incentives for Project Eclipse in 2018 (\$7.0 million). The decrease was offset by increases in management services (\$2.1 million), primarily due to timing of the Flood Control payment compared to 2018 as well as an

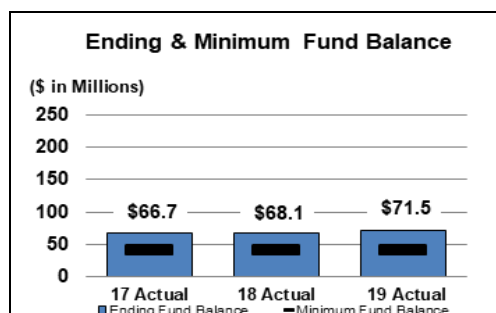


increase in expenditures for janitorial services. An increase was also seen in grant award expenditures (\$2.0 million) primarily due to the \$2.0 million grant award to the Zoo for capital projects, an increase in subsidized live-in support (\$0.2 million) by the Sedgwick County Developmental Disability Organization (CDDO) due to a change in the way they code expenses, and an increase in other professional services (\$0.1 million) due to pilot fees for the Sheriff's Office.

**Commodity** expenditures decreased \$0.2 million (3.7 percent) through 2019, when compared to 2018. The decrease is primarily due to the purchase of postage/shipping due to not having a large election in 2019 as well as a decrease in technology equipment, whereas fewer purchases were made in 2019.

### General Fund Ending Balance

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The General Fund 2019 beginning budgetary fund balance of \$68.1 million is increased by \$3.4 million (5.0 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 as well as an increase in investment income. It should be noted that \$948,054 is restricted for Metropolitan Area Building & Construction Department (MABCD) use due to revenues brought in from increased activity.

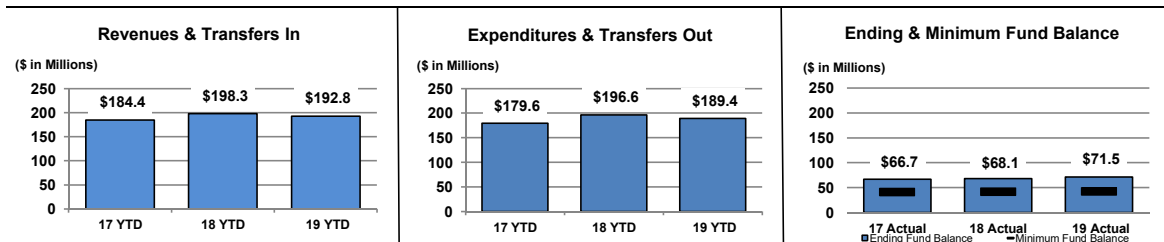


## General Fund

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 2019 decreased \$5.5 million versus the same time period in 2018, specifically in transfers in (\$11.4 million), miscellaneous revenue (\$1.4 million), charges for service (\$0.9 million), and intergovernmental revenue (\$0.2 million). The decrease in transfers in is due to the 2018 transfer in of debt proceeds for Spirit Aerosystems, Inc. related to Project Eclipse as well as the one-time transfer of cash into the General Fund after the 2018 sale of bonds for the Ronald Reagan Building capital project. The decrease in miscellaneous revenue is due to the sale of Greyhound Park land in 2018 compared to no such sale in 2019. The decrease in charges for services is largely due to a decrease in mortgage registration fees which were phased out by legislative action in 2019. The decrease in intergovernmental revenue is largely due to a decrease in State of Kansas DCF revenue received by the Department of Corrections due to a decrease in the population at their juvenile facilities. The decreases were partially offset by increases in uses of money and property (\$4.6 million), current property taxes (\$3.1 million), and local retail sales and use tax (\$0.9 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 local retail sales and use tax is due to increased consumer spending.

Expenditures decreased \$7.3 million compared to the same period in 2018, specifically in transfers out (\$7.2 million), contractuals (\$2.6 million), capital outlay (\$0.6 million), and debt service (\$0.5 million). The decrease in transfers out is due to a decrease in 2019 year-end transfers to reserves compared to 2018, such as the transfer of cash from the Ronald Reagan Building and the sale of Greyhound Park land, as well as a decrease in transfers for capital projects in 2019 due to a lower cost of cash-funded capital projects compared to 2018. The decrease in contractuals is largely due to the County's 2018 payment to Spirit for their new building compared to no such payment in 2019. The decrease in capital outlay is due to the 2018 purchase of technology equipment by the Sheriff's Office and the Department of Corrections. The decrease in debt service is due to 2018 debt service payments to Wichita State University (WSU) Tech due no such payments in 2019 as funding was eliminated in 2018. The decreases were partially offset by an increase in personnel (\$3.9 million) due to one-time employee bonuses that were paid in January 2019, an increase in employee benefit costs, and due to certain employees transitioning to hourly pay as a result of the Fair Labor Standards Act (FLSA) that went into effect on September 1, 2019. There was also an increase in capital improvements (\$0.1 million) due to the installation of bunk beds at the Adult Detention Facility. Additionally, \$948,054 of fund balance is restricted based on MABCD's budgetary performance.



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

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

	2018 YTD	2019 YTD		
		Annual Budgeted Amounts		
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 101,362,301	\$ 107,108,536	\$ 107,108,536	\$ 104,511,484
Back Prop. Taxes & Ref. Warrants	2,401,706	2,131,218	2,131,218	2,313,003
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	14,698,909	14,600,017	14,600,017	14,900,015
Local Retail Sales & Use Tax	29,514,109	29,635,669	29,635,669	30,371,698
All Other Taxes	374,461	333,292	333,292	388,077
Licenses & Permits	8,280,826	8,013,701	8,013,701	8,223,368
Intergovernmental	884,450	1,049,466	1,049,466	668,565
Charges for Services	14,625,785	17,483,579	17,483,579	13,696,681
Fines & Forfeitures	78,571	124,807	124,807	115,303
Miscellaneous	3,907,987	2,851,942	2,851,942	2,509,513
Reimbursements	5,793,658	6,055,971	6,055,971	5,628,586
Uses of Money & Property	4,845,200	5,641,076	5,641,076	9,476,201
Transfers In & Other Proceeds	11,487,216	-	-	39,829
<b>Total Revenues &amp; Transfers In</b>	<b>198,255,178</b>	<b>195,029,273</b>	<b>195,029,273</b>	<b>192,842,323</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 112,838,032	\$ 123,887,704	\$ 124,221,544	\$ 116,753,507
Contractuals	48,557,205	62,854,822	60,830,815	45,934,351
Debt Service	633,811	-	94,757	94,738
Commodities	6,366,993	6,623,898	6,721,094	6,128,286
Capital Improvement	27,375	1,789,137	152,768	141,676
Capital Outlay	1,301,165	708,400	868,122	680,744
Transfers Out	26,906,263	17,047,796	20,022,657	19,634,465
<b>Total Expenditures &amp; Transfers Out</b>	<b>196,630,844</b>	<b>212,911,756</b>	<b>212,911,756</b>	<b>189,367,767</b>
<b>Net Change in Fund Balance</b>	<b>1,624,334</b>	<b>(17,882,482)</b>	<b>(17,882,482)</b>	<b>3,474,557</b>
<b>Actual Beginning Fund Balance</b>	<b>66,685,155</b>	<b>68,056,800</b>	<b>68,056,800</b>	<b>68,056,800</b>
<b>Ending Fund Balance</b>	<b>\$ 68,309,489</b>	<b>\$ 50,174,318</b>	<b>\$ 50,174,318</b>	<b>\$ 71,531,357</b>



# General Fund

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

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

	2018 YTD	2019 YTD		
		Annual Budgeted Amounts		
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts
<b>Expenditures and Interfund Transfers Out By Department</b>				
<b>General Government</b>				
<b>County Commission</b>				
Personnel	783,613	860,146	860,146	789,210
Contractuals	47,461	92,103	145,301	95,743
Debt Service	-	-	-	-
Commodities	4,190	25,197	25,197	24,119
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Commission</b>	<b>835,264</b>	<b>977,446</b>	<b>1,030,644</b>	<b>909,071</b>
<b>County Manager</b>				
Personnel	1,678,833	1,692,237	1,676,573	1,465,974
Contractuals	235,169	239,225	294,795	286,178
Debt Service	-	-	-	-
Commodities	22,459	32,249	37,842	30,266
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Manager</b>	<b>1,936,462</b>	<b>1,963,711</b>	<b>2,009,211</b>	<b>1,782,418</b>
<b>County Counselor</b>				
Personnel	1,363,931	1,351,862	1,351,862	1,281,719
Contractuals	328,369	340,397	325,397	271,577
Debt Service	-	-	-	-
Commodities	42,323	36,307	51,307	32,916
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Counselor</b>	<b>1,734,623</b>	<b>1,728,566</b>	<b>1,728,566</b>	<b>1,586,212</b>
<b>County Clerk</b>				
Personnel	1,020,908	1,236,174	1,236,174	996,233
Contractuals	7,694	17,600	17,600	8,885
Debt Service	-	-	-	-
Commodities	4,675	9,493	9,493	7,251
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Clerk</b>	<b>1,033,276</b>	<b>1,263,267</b>	<b>1,263,267</b>	<b>1,012,368</b>
<b>Register of Deeds</b>				
Personnel	957,699	1,176,013	1,176,013	1,066,316
Contractuals	6,375	17,530	17,530	10,112
Debt Service	-	-	-	-
Commodities	13,284	24,760	24,760	21,525
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Register of Deeds</b>	<b>977,358</b>	<b>1,218,304</b>	<b>1,218,304</b>	<b>1,097,953</b>
<b>Election Commissioner</b>				
Personnel	1,072,137	908,735	908,735	859,744
Contractuals	557,151	570,651	585,580	545,900
Debt Service	-	-	-	-
Commodities	50,157	95,417	80,488	78,471
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Election Commissioner</b>	<b>1,679,444</b>	<b>1,574,803</b>	<b>1,574,803</b>	<b>1,484,115</b>



# General Fund

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

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

	2018 YTD	2019 YTD		
		Annual Budgeted Amounts		
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts
<b>General Government (Continued)</b>				
<b>Division of Human Resources</b>				
Personnel	1,103,858	1,175,843	1,205,297	1,204,681
Contractuals	162,676	115,313	183,657	170,600
Debt Service	-	-	-	-
Commodities	49,585	47,980	27,620	25,470
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Division of Human Resources</b>	<b>1,316,119</b>	<b>1,339,136</b>	<b>1,416,574</b>	<b>1,400,751</b>
<b>Division of Finance</b>				
Personnel	2,685,885	3,076,859	3,076,859	2,817,222
Contractuals	719,712	1,111,934	981,156	852,100
Debt Service	-	-	94,757	94,738
Commodities	168,922	45,550	81,571	65,082
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Division of Finance</b>	<b>3,574,519</b>	<b>4,234,343</b>	<b>4,234,343</b>	<b>3,829,142</b>
<b>Budgeted Transfers</b>				
Personnel	-	-	-	-
Contractuals	-	349,486	-	-
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	6,215,007	1,150,514	1,500,000	1,500,000
<b>Total Budgeted Transfers</b>	<b>6,215,007</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>Contingency Reserves</b>				
Personnel	-	534,553	481,553	-
Contractuals	-	18,504,577	11,896,849	-
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Contingency Reserves</b>	<b>-</b>	<b>19,039,130</b>	<b>12,378,401</b>	<b>-</b>
<b>County Appraiser</b>				
Personnel	4,319,767	4,524,672	4,514,552	4,265,686
Contractuals	186,242	228,052	236,672	230,934
Debt Service	-	-	-	-
Commodities	85,956	90,968	92,468	92,015
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Appraiser</b>	<b>4,591,965</b>	<b>4,843,692</b>	<b>4,843,692</b>	<b>4,588,635</b>
<b>County Treasurer</b>				
Personnel	1,137,036	1,230,595	1,230,595	1,215,309
Contractuals	40,069	68,700	68,700	40,638
Debt Service	-	-	-	-
Commodities	80,381	86,942	86,942	61,864
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Treasurer</b>	<b>1,257,486</b>	<b>1,386,237</b>	<b>1,386,237</b>	<b>1,317,811</b>



# General Fund

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

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

	2018 YTD	2019 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts	
		Adopted	Revised
	YTD Actual Amounts		
<b>General Government (Continued)</b>			
<b>Metropolitan Area Planning Dept.</b>			
Personnel	-	-	-
Contractuals	639,819	652,319	652,319
Debt Service	-	-	-
Commodities	-	-	-
Capital Improvements	-	-	-
Capital Outlay	-	-	-
Transfers Out	-	-	-
<b>Total Metropolitan Area Plann. Dept.</b>	<b>639,819</b>	<b>652,319</b>	<b>652,319</b>
<b>Facilities Department</b>			
Personnel	2,332,997	2,669,948	2,631,645
Contractuals	3,884,060	4,201,768	4,224,006
Debt Service	-	-	-
Commodities	499,472	552,107	575,323
Capital Improvements	21,975	382,777	-
Capital Outlay	-	42,000	38,341
Transfers Out	1,370,804	-	611,922
<b>Total Facilities Department</b>	<b>8,109,308</b>	<b>7,848,599</b>	<b>8,081,237</b>
<b>Central Services</b>			
Personnel	1,312,742	1,447,852	1,447,852
Contractuals	94,769	158,956	158,956
Debt Service	-	-	-
Commodities	1,057,814	1,020,560	1,020,560
Capital Improvements	-	-	-
Capital Outlay	-	-	-
Transfers Out	-	-	-
<b>Total Central Services</b>	<b>2,465,325</b>	<b>2,627,368</b>	<b>2,627,368</b>
<b>Division of Information &amp; Technology</b>			
Personnel	7,093,744	7,535,128	7,314,910
Contractuals	2,755,382	2,555,548	2,809,378
Debt Service	-	-	-
Commodities	194,904	160,650	206,809
Capital Improvements	-	-	-
Capital Outlay	122,746	73,200	70,698
Transfers Out	-	-	124,135
<b>Total Division of Info. &amp; Tech.</b>	<b>10,166,775</b>	<b>10,324,526</b>	<b>10,525,930</b>
<b>Public Safety</b>			
<b>Office of the Medical Director</b>			
Personnel	378,410	403,340	403,340
Contractuals	37,593	53,197	44,075
Debt Service	-	-	-
Commodities	26,811	7,580	16,702
Capital Improvements	-	-	-
Capital Outlay	-	-	-
Transfers Out	-	-	-
<b>Total Office of the Medical Director</b>	<b>442,814</b>	<b>464,117</b>	<b>464,117</b>
<b>Emergency Communications</b>			
Personnel	5,508,577	6,591,528	6,591,528
Contractuals	41,806	38,626	39,626
Debt Service	-	-	-
Commodities	77,567	100,904	99,904
Capital Improvements	2,700	-	-
Capital Outlay	-	-	-
Transfers Out	2,000,000	-	-
<b>Total Emergency Communications</b>	<b>7,630,650</b>	<b>6,731,058</b>	<b>6,731,058</b>



# General Fund

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

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

	2018 YTD	2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Public Safety (Continued)</b>				
<b>Emergency Management</b>				
Personnel	263,098	267,822	267,822	265,420
Contractuals	171,488	112,251	150,641	142,780
Debt Service	-	-	-	-
Commodities	17,336	36,086	26,196	22,802
Capital Improvements	2,700	114,500	-	-
Capital Outlay	60,246	328,000	180,922	176,707
Transfers Out	123,031	-	224,460	114,500
<b>Total Emergency Management</b>	<b>637,900</b>	<b>858,659</b>	<b>850,040</b>	<b>722,210</b>
<b>Reg. Forensic Science Center</b>				
Personnel	3,276,661	3,568,012	3,568,012	3,285,723
Contractuals	351,600	394,868	390,630	385,404
Debt Service	-	-	-	-
Commodities	330,424	406,622	410,860	409,456
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total RFSC</b>	<b>3,958,685</b>	<b>4,369,502</b>	<b>4,369,502</b>	<b>4,080,582</b>
<b>Department of Corrections</b>				
Personnel	9,282,158	11,435,958	11,435,958	9,848,862
Contractuals	989,229	988,749	1,275,895	1,223,321
Debt Service	-	-	-	-
Commodities	1,144,384	1,005,281	967,720	784,201
Capital Improvements	-	786,860	-	-
Capital Outlay	290,243	-	26,559	26,551
Transfers Out	1,399,886	825,000	1,362,275	1,120,505
<b>Total Department of Corrections</b>	<b>13,105,901</b>	<b>15,041,848</b>	<b>15,068,407</b>	<b>13,003,440</b>
<b>Sheriff's Office</b>				
Personnel	40,668,036	42,848,932	43,507,932	43,412,488
Contractuals	13,468,059	12,925,686	14,523,586	13,940,687
Debt Service	-	-	-	-
Commodities	846,942	687,230	698,330	648,722
Capital Improvements	-	-	101,712	101,712
Capital Outlay	576,841	120,000	436,000	282,413
Transfers Out	200,000	-	16,000	8,425
<b>Total Sheriff's Office</b>	<b>55,759,878</b>	<b>56,581,849</b>	<b>59,283,561</b>	<b>58,394,445</b>
<b>District Attorney</b>				
Personnel	10,778,603	11,842,948	11,837,828	11,192,972
Contractuals	528,885	592,122	579,764	553,614
Debt Service	-	-	-	-
Commodities	153,473	157,445	169,803	146,458
Capital Improvements	-	-	41,705	32,106
Capital Outlay	-	36,000	13,232	13,215
Transfers Out	-	-	22,768	-
<b>Total District Attorney</b>	<b>11,460,960</b>	<b>12,628,515</b>	<b>12,665,100</b>	<b>11,938,366</b>
<b>District Court</b>				
Personnel	66,388	71,532	85,602	85,602
Contractuals	3,285,542	2,969,873	3,411,147	3,340,616
Debt Service	-	-	-	-
Commodities	436,990	637,490	580,795	514,996
Capital Improvements	-	5,000	9,351	7,857
Capital Outlay	-	15,000	-	-
Transfers Out	-	-	173,057	173,057
<b>Total District Court</b>	<b>3,788,921</b>	<b>3,698,895</b>	<b>4,259,952</b>	<b>4,122,128</b>





# General Fund

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

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

	2018 YTD	2019 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts	
		Adopted	Revised
	YTD Actual Amounts		
<b>Public Safety (Continued)</b>			
<b>Crime Prevention Fund</b>			
Personnel	-	-	-
Contractuals	518,704	582,383	581,320
Debt Service	-	-	-
Commodities	1,610	-	1,063
Capital Improvements	-	-	-
Capital Outlay	-	-	-
Transfers Out	-	-	-
<b>Total Crime Prevention Fund</b>	<b>520,313</b>	<b>582,383</b>	<b>582,383</b>
<b>MABCD</b>			
Personnel	2,574,638	3,154,845	3,114,871
Contractuals	3,284,281	4,367,112	4,372,492
Debt Service	-	-	-
Commodities	64,380	230,298	224,919
Capital Improvements	-	-	-
Capital Outlay	19,987	69,000	69,000
Transfers Out	96,986	94,969	134,943
<b>Total MABCD</b>	<b>6,040,272</b>	<b>7,916,224</b>	<b>7,916,224</b>
<b>Courthouse Police</b>			
Personnel	1,290,800	1,402,956	1,402,956
Contractuals	24,164	24,733	26,623
Debt Service	-	-	-
Commodities	10,489	40,902	39,012
Capital Improvements	-	-	-
Capital Outlay	-	-	-
Transfers Out	-	-	-
<b>Total Courthouse Police</b>	<b>1,325,452</b>	<b>1,468,591</b>	<b>1,468,591</b>
<b>Public Works</b>			
<b>Budget Transfers - Local Sales Tax</b>			
Personnel	-	-	-
Contractuals	-	-	-
Debt Service	-	-	-
Commodities	-	-	-
Capital Improvements	-	-	-
Capital Outlay	-	-	-
Transfers Out	14,654,572	14,817,835	15,185,849
<b>Total Budget Transfers</b>	<b>14,654,572</b>	<b>14,817,835</b>	<b>15,185,849</b>
<b>Drainage</b>			
Personnel	464,432	523,440	523,440
Contractuals	1,411,419	1,426,741	1,472,323
Debt Service	-	-	-
Commodities	4,558	3,675	11,675
Capital Improvements	-	500,000	-
Capital Outlay	231,102	-	-
Transfers Out	680,000	-	500,000
<b>Total Drainage</b>	<b>2,791,510</b>	<b>2,453,856</b>	<b>2,507,438</b>



# General Fund

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

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

	2018 YTD	2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Public Works (Continued)</b>				
<b>Environmental Resources</b>				
Personnel	71,055	77,566	77,566	75,042
Contractuals	46,705	49,331	49,331	46,063
Debt Service	-	-	-	-
Commodities	3,746	4,341	4,341	1,022
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Environmental Resources</b>	<b>121,507</b>	<b>131,238</b>	<b>131,238</b>	<b>122,127</b>
<b>Health &amp; Human Services</b>				
<b>COMCARE</b>				
Personnel	1,363,247	1,297,517	1,297,517	976,081
Contractuals	305,757	293,144	293,144	281,680
Debt Service	-	-	-	-
Commodities	121,524	141,246	135,936	114,564
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	6,500	-	5,310	5,310
<b>Total COMCARE</b>	<b>1,797,028</b>	<b>1,731,907</b>	<b>1,731,907</b>	<b>1,377,634</b>
<b>CDDO</b>				
Personnel	-	-	-	-
Contractuals	1,956,590	1,956,590	1,956,590	1,956,317
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total CDDO</b>	<b>1,956,590</b>	<b>1,956,590</b>	<b>1,956,590</b>	<b>1,956,317</b>
<b>Department on Aging</b>				
Personnel	-	-	-	-
Contractuals	286,486	323,886	323,886	319,020
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	159,478	159,478	159,478	159,478
<b>Total Department on Aging</b>	<b>445,964</b>	<b>483,364</b>	<b>483,364</b>	<b>478,498</b>
<b>Health Department</b>				
Personnel	3,235,945	3,817,410	3,817,410	3,396,213
Contractuals	644,215	799,135	728,480	692,053
Debt Service	-	-	-	-
Commodities	679,221	723,737	794,322	785,299
Capital Improvements	-	-	-	-
Capital Outlay	-	25,200	22,810	22,801
Transfers Out	-	-	2,460	-
<b>Total Health Department</b>	<b>4,559,381</b>	<b>5,365,483</b>	<b>5,365,483</b>	<b>4,896,365</b>
<b>Culture &amp; Recreation</b>				
<b>Sedgwick County Parks Dept.</b>				
Personnel	444,398	533,489	525,859	442,974
Contractuals	269,695	307,342	308,717	304,340
Debt Service	-	-	-	-
Commodities	173,169	207,430	213,685	193,777
Capital Improvements	-	-	-	-
Capital Outlay	-	-	10,560	7,905
Transfers Out	-	-	-	-
<b>Total Sedgwick County Parks Dept.</b>	<b>887,262</b>	<b>1,048,261</b>	<b>1,058,821</b>	<b>948,997</b>



# General Fund

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

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

	2018 YTD	2019 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts	
		Adopted	Revised
	YTD Actual Amounts		
<b>Culture &amp; Recreation (Continued)</b>			
<b>Sedgwick County Zoo</b>			
Personnel	6,043,263	6,275,839	6,275,839
Contractuals	398,993	400,900	2,400,900
Debt Service	-	-	-
Commodities	-	-	-
Capital Improvements	-	-	-
Capital Outlay	-	-	-
Transfers Out	-	-	-
<b>Total Sedgwick County Zoo</b>	<b>6,442,256</b>	<b>6,676,739</b>	<b>8,676,739</b>
<b>Exploration Place</b>			
Personnel	187,450	194,694	216,038
Contractuals	2,033,092	2,025,446	2,020,601
Debt Service	-	-	-
Commodities	-	-	-
Capital Improvements	-	-	-
Capital Outlay	-	-	-
Transfers Out	-	-	-
<b>Total Exploration Place</b>	<b>2,220,542</b>	<b>2,220,140</b>	<b>2,236,639</b>
<b>Community Programs</b>			
Personnel	-	-	-
Contractuals	407,472	317,472	472,472
Debt Service	-	-	-
Commodities	-	-	-
Capital Improvements	-	-	-
Capital Outlay	-	-	-
Transfers Out	-	-	-
<b>Total Community Programs</b>	<b>407,472</b>	<b>317,472</b>	<b>472,472</b>
<b>Community Development</b>			
<b>Extension Council</b>			
Personnel	-	-	-
Contractuals	825,481	825,481	825,481
Debt Service	-	-	-
Commodities	-	-	-
Capital Improvements	-	-	-
Capital Outlay	-	-	-
Transfers Out	-	-	-
<b>Total Extension Council</b>	<b>825,481</b>	<b>825,481</b>	<b>825,481</b>
<b>Housing</b>			
Personnel	-	-	-
Contractuals	-	-	-
Debt Service	-	-	-
Commodities	-	-	-
Capital Improvements	-	-	-
Capital Outlay	-	-	-
Transfers Out	-	-	-
<b>Total Housing</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Economic Development</b>			
Personnel	77,723	159,258	159,258
Contractuals	7,555,400	1,808,798	1,783,798
Debt Service	-	-	-
Commodities	248	5,450	5,450
Capital Improvements	-	-	-
Capital Outlay	-	-	-
Transfers Out	-	-	-
<b>Total Economic Development</b>	<b>7,633,371</b>	<b>1,973,506</b>	<b>1,948,506</b>



# General Fund

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

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

	2018 YTD	2019 YTD		
		Annual Budgeted Amounts		
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts
<b>Community Development (Continued)</b>				
<b>Community Programs</b>				
Personnel	-	-	-	-
Contractuals	41,302	46,795	201,396	199,394
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Community Programs</b>	<b>41,302</b>	<b>46,795</b>	<b>201,396</b>	<b>199,394</b>
<b>Technical Education</b>				
Personnel	-	-	-	-
Contractuals	8,299	-	-	-
Debt Service	633,811	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Technical Education</b>	<b>642,110</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>196,630,844</b>	<b>212,911,756</b>	<b>212,911,756</b>	<b>189,367,767</b>
<b>Net Change in Fund Balance</b>	<b>1,624,334</b>	<b>(17,882,482)</b>	<b>(17,882,482)</b>	<b>3,474,557</b>
<b>Actual Fund Balance, Beginning of Year</b>	<b>66,685,155</b>	<b>68,056,800</b>	<b>68,056,800</b>	<b>68,056,800</b>
<b>Ending Fund Balance</b>	<b>\$ 68,309,489</b>	<b>\$ 50,174,318</b>	<b>\$ 50,174,318</b>	<b>\$ 71,531,357</b>



# BUDGETARY ACCOUNTS

BUDGETARY ACCOUNTS

2019 Quarter Financial | Report

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PROVIDE  
QUALITY



PUBLIC  
SERVICES



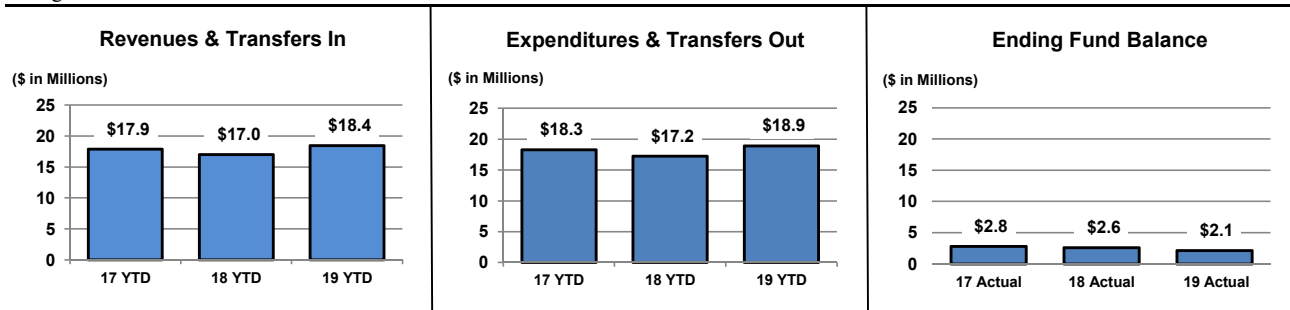
*Sedgwick County...*  
*working for you*



## 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 December 31, 2019, with comparative actuals ending December 31, 2018

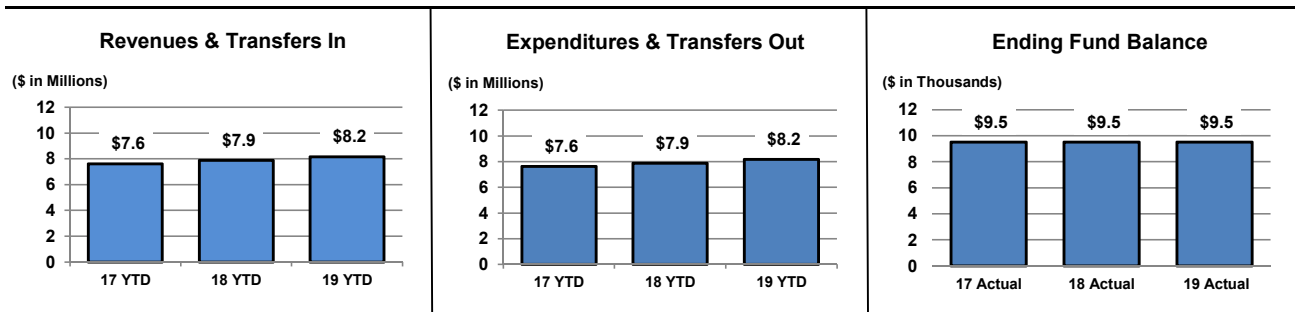
	2018 YTD	2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 11,814,136	\$ 11,061,674	\$ 11,061,674	\$ 12,957,748
Back Prop. Taxes & Ref. Warrants	299,838	248,924	248,924	276,666
Special Assessment Prop. Taxes	603,665	454,843	454,843	569,093
Motor Vehicle Taxes	1,681,744	1,696,292	1,696,292	1,734,913
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	169,836	244,802	244,802	126,198
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	2,427,675	2,776,494	2,776,494	2,777,521
<b>Total Revenues &amp; Transfers In</b>	<b>16,996,893</b>	<b>16,483,029</b>	<b>16,483,029</b>	<b>18,442,139</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	1,650	20,000	-	-
Debt Service	17,233,923	18,864,389	18,884,389	18,884,389
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>17,235,573</b>	<b>18,884,389</b>	<b>18,884,389</b>	<b>18,884,389</b>
<b>Net Change in Fund Balance</b>	<b>(238,680)</b>	<b>(2,401,359)</b>	<b>(2,401,359)</b>	<b>(442,250)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,813,559</b>	<b>2,574,880</b>	<b>2,574,880</b>	<b>2,574,880</b>
<b>Ending Fund Balance</b>	<b>\$ 2,574,879</b>	<b>\$ 173,521</b>	<b>\$ 173,521</b>	<b>\$ 2,132,630</b>



# 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 December 31, 2019, with comparative actuals ending December 31, 2018

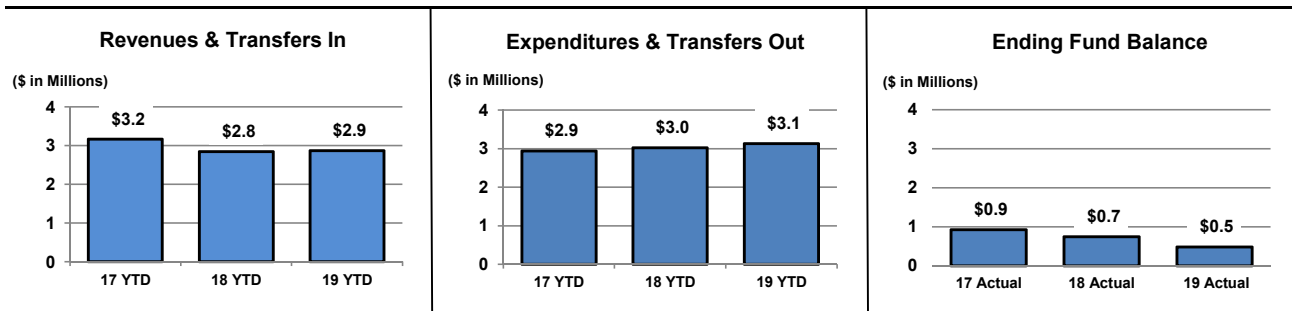
	2018 YTD		2019 YTD	
	YTD Actual Amounts		Annual Budgeted Amounts	
			Adopted	Revised
				YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$	6,751,007	\$	6,982,259
Back Prop. Taxes & Ref. Warrants		162,099		142,242
Special Assessment Prop. Taxes		-		-
Motor Vehicle Taxes		967,643		971,593
Local Retail Sales & Use Tax		-		-
All Other Taxes		-		-
Licenses & Permits		-		-
Intergovernmental		-		-
Charges for Services		-		-
Fines & Forfeitures		-		-
Miscellaneous		-	348,587	348,587
Reimbursements		-		-
Use of Money & Property		-		-
Transfers In & Other Proceeds		-		-
<b>Total Revenues &amp; Transfers In</b>		<b>7,880,749</b>		<b>8,444,681</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$	-	\$	-
Contractuals		7,880,749		8,332,954
Debt Service		-		-
Commodities		-		-
Capital Improvements		-		-
Capital Outlay		-		-
Transfers Out		-		-
<b>Total Expenditures &amp; Transfers Out</b>		<b>7,880,749</b>		<b>8,332,954</b>
<b>Net Change in Fund Balance</b>		<b>-</b>		<b>111,727</b>
<b>Actual Beginning Fund Balance</b>		<b>9,500</b>		<b>9,500</b>
<b>Ending Fund Balance</b>		<b>\$ 9,500</b>		<b>\$ 121,227</b>



# 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 December 31, 2019, with comparative actuals ending December 31, 2018

	2018 YTD	2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 2,228,117	\$ 2,315,155	\$ 2,315,155	\$ 2,310,275
Back Prop. Taxes & Ref. Warrants	63,756	46,940	46,940	56,428
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	378,924	320,674	320,674	329,454
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	174,445	174,445	174,445	174,444
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Reimbursements	-	-	-	20
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,845,242</b>	<b>2,857,214</b>	<b>2,857,214</b>	<b>2,870,621</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 1,266,539	\$ 1,539,651	\$ 1,539,651	\$ 1,420,144
Contractuals	1,641,807	1,708,877	1,708,877	1,622,811
Debt Service	-	-	-	-
Commodities	115,148	120,374	120,374	85,255
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>3,023,494</b>	<b>3,368,902</b>	<b>3,368,902</b>	<b>3,128,211</b>
<b>Net Change in Fund Balance</b>	<b>(178,252)</b>	<b>(511,688)</b>	<b>(511,688)</b>	<b>(257,590)</b>
<b>Actual Beginning Fund Balance</b>	<b>919,352</b>	<b>741,100</b>	<b>741,100</b>	<b>741,100</b>
<b>Ending Fund Balance</b>	<b>\$ 741,100</b>	<b>\$ 229,412</b>	<b>\$ 229,412</b>	<b>\$ 483,510</b>



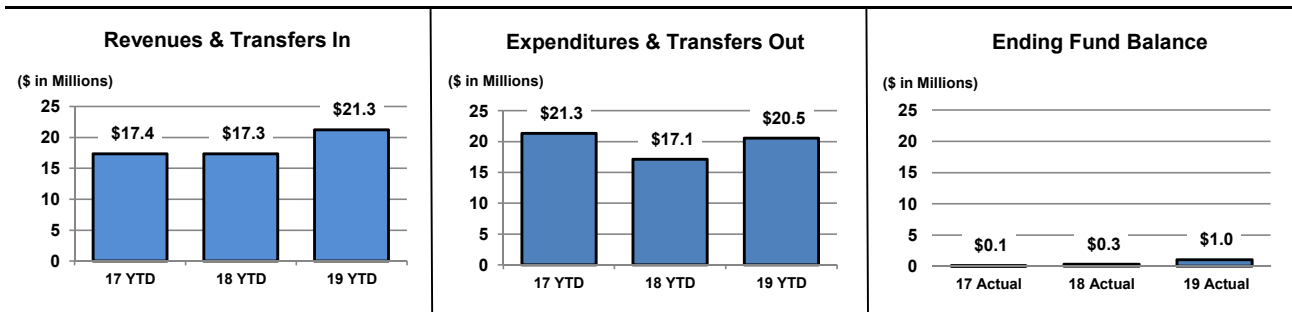
# Emergency Medical Services

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.

In January 2019, EMS Billing was contracted to an outside vendor. May 2019 collections were the highest ever recorded and revenue for June and July 2019 was nearly as high as the outsourced vendor began collecting revenue from older transports. Collections for the rest of 2019 remained high as well.

In 2019, \$700,000 was moved from EMS to the Fleet Fund to being paying back fleet charges that were refunded in 2018 to prevent a deficit in the EMS fund.



## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending December 31, 2019, with comparative actuals ending December 31, 2018

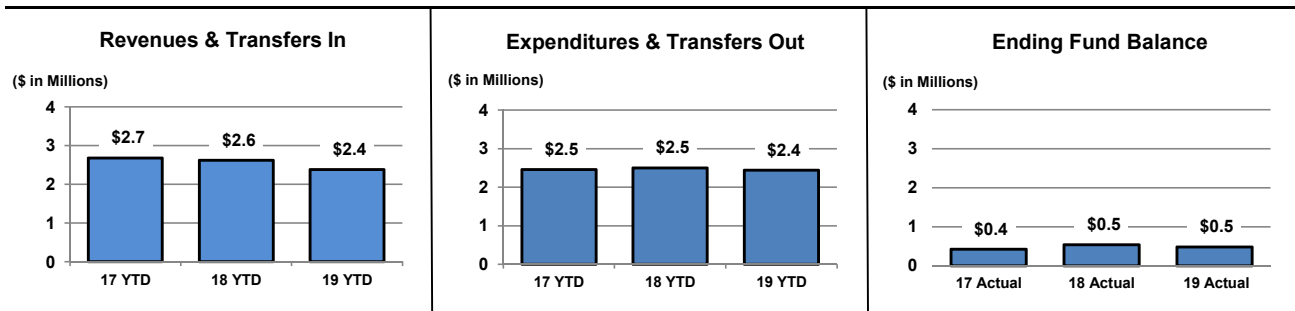
	2018 YTD		2019 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts	YTD Actual Amounts	
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 4,075,705	\$ 3,497,523	\$ 3,497,523	\$ 4,953,673
Back Prop. Taxes & Ref. Warrants	52,956	85,914	85,914	72,719
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	196,873	584,286	584,286	584,341
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	13,013,069	15,614,009	15,614,009	15,638,622
Fines & Forfeitures	-	-	-	-
Miscellaneous	(1,229)	779	779	3,825
Reimbursements	994	43	43	128
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	6,678	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>17,345,045</b>	<b>19,782,555</b>	<b>19,782,555</b>	<b>21,253,308</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 14,538,364	\$ 15,970,114	\$ 15,970,114	\$ 14,709,496
Contractuals	1,291,895	3,871,595	3,843,595	4,364,361
Debt Service	-	-	-	-
Commodities	1,190,884	1,223,299	1,299,036	1,253,060
Capital Improvements	-	-	-	-
Capital Outlay	91,081	270,000	222,263	222,263
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>17,112,224</b>	<b>21,335,007</b>	<b>21,335,007</b>	<b>20,549,180</b>
<b>Net Change in Fund Balance</b>	<b>232,821</b>	<b>(1,552,452)</b>	<b>(1,552,452)</b>	<b>704,128</b>
<b>Actual Beginning Fund Balance</b>	<b>99,998</b>	<b>332,820</b>	<b>332,820</b>	<b>332,820</b>
<b>Ending Fund Balance</b>	<b>\$ 332,819</b>	<b>\$ (1,219,632)</b>	<b>\$ (1,219,632)</b>	<b>\$ 1,036,948</b>



## 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 December 31, 2019, with comparative actuals ending December 31, 2018

	2018 YTD	2019 YTD		
		Annual Budgeted Amounts		
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 2,223,319	\$ 1,942,222	\$ 1,942,222	\$ 2,002,319
Back Prop. Taxes & Ref. Warrants	57,273	46,845	46,845	52,556
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	337,796	318,749	318,749	327,260
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	75
Fines & Forfeitures	-	-	-	-
Miscellaneous	243	6	6	775
Reimbursements	30	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,618,661</b>	<b>2,307,822</b>	<b>2,307,822</b>	<b>2,382,984</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 601,010	\$ 718,650	\$ 718,650	\$ 595,286
Contractuals	1,644,512	1,725,908	1,673,583	1,571,374
Debt Service	-	-	-	-
Commodities	31,411	12,800	65,125	56,454
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	220,620	220,620	220,620	220,620
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,497,553</b>	<b>2,677,978</b>	<b>2,677,978</b>	<b>2,443,734</b>
<b>Net Change in Fund Balance</b>	<b>121,108</b>	<b>(370,156)</b>	<b>(370,156)</b>	<b>(60,750)</b>
<b>Actual Beginning Fund Balance</b>	<b>420,956</b>	<b>542,064</b>	<b>542,064</b>	<b>542,064</b>
<b>Ending Fund Balance</b>	<b>\$ 542,064</b>	<b>\$ 171,908</b>	<b>\$ 171,908</b>	<b>\$ 481,314</b>

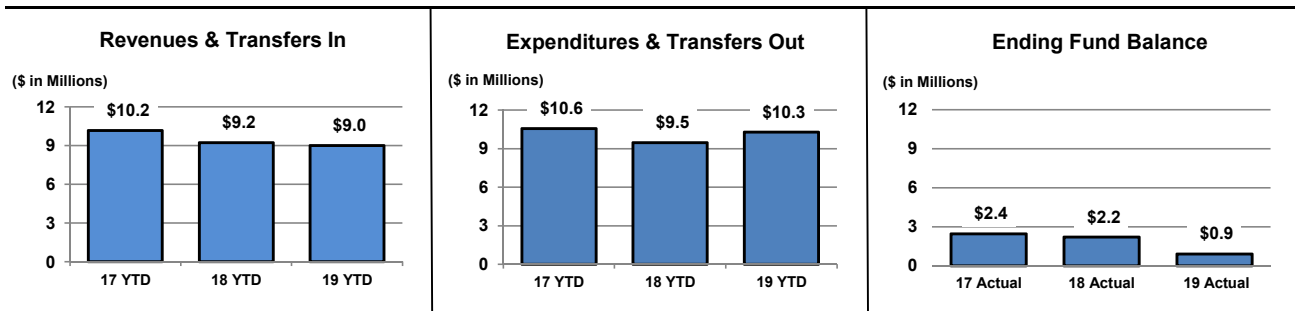




# Highway

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 December 31, 2019, with comparative actuals ending December 31, 2018

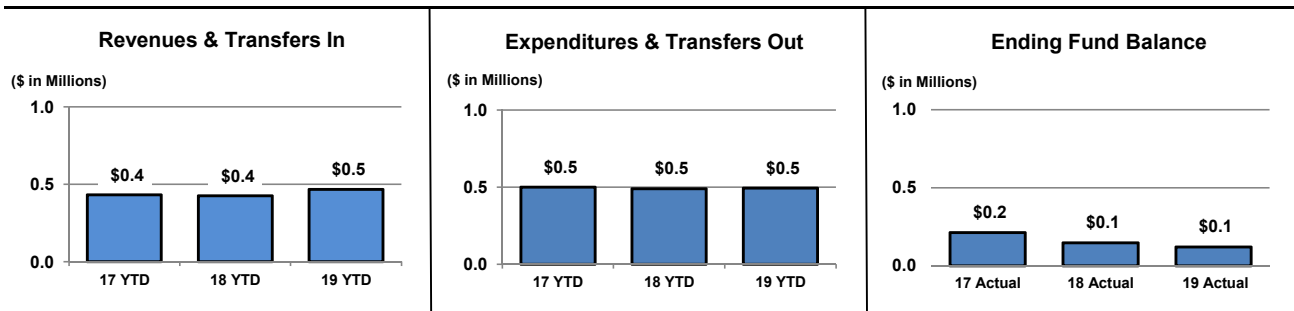
	2018 YTD	2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 3,511,263	\$ 3,350,659	\$ 3,350,659	\$ 3,368,295
Back Prop. Taxes & Ref. Warrants	113,856	73,966	73,966	94,539
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	660,297	504,290	504,290	521,378
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	7,800	12,929	12,929	14,100
Intergovernmental	4,867,617	4,915,195	4,915,195	4,883,562
Charges for Services	-	26,505	26,505	61,300
Fines & Forfeitures	-	-	-	-
Miscellaneous	22,745	12,017	12,017	19,468
Reimbursements	50,335	8,624	8,624	36,664
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	6,070
<b>Total Revenues &amp; Transfers In</b>	<b>9,233,914</b>	<b>8,904,185</b>	<b>8,904,185</b>	<b>9,005,375</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 5,446,264	\$ 6,254,901	\$ 5,948,816	\$ 5,345,882
Contractuals	3,767,619	3,869,095	3,998,203	3,991,735
Debt Service	-	-	-	-
Commodities	260,022	348,955	410,167	321,868
Capital Improvements	-	200,000	-	-
Capital Outlay	-	336,000	322,488	322,488
Transfers Out	-	-	329,277	315,765
<b>Total Expenditures &amp; Transfers Out</b>	<b>9,473,905</b>	<b>11,008,951</b>	<b>11,008,951</b>	<b>10,297,737</b>
<b>Net Change in Fund Balance</b>	<b>(239,991)</b>	<b>(2,104,766)</b>	<b>(2,104,766)</b>	<b>(1,292,362)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,443,450</b>	<b>2,203,459</b>	<b>2,203,459</b>	<b>2,203,459</b>
<b>Ending Fund Balance</b>	<b>\$ 2,203,459</b>	<b>\$ 98,693</b>	<b>\$ 98,693</b>	<b>\$ 911,097</b>



## 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 December 31, 2019, with comparative actuals ending December 31, 2018

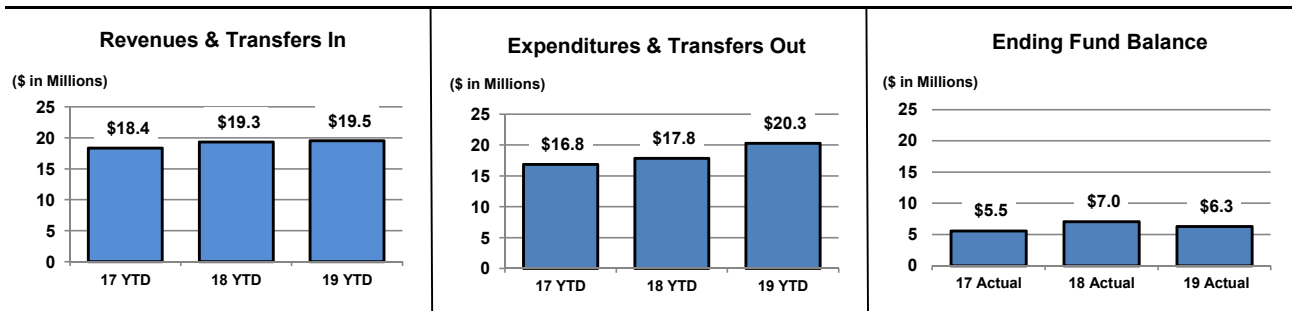
	2018 YTD	2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 292,497	\$ 340,270	\$ 340,270	\$ 327,354
Back Prop. Taxes & Ref. Warrants	7,826	6,164	6,164	7,259
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	38,856	42,232	42,232	42,832
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	86,235	115,316	115,316	89,619
Fines & Forfeitures	-	-	-	-
Miscellaneous	56	-	-	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>425,469</b>	<b>503,981</b>	<b>503,981</b>	<b>467,063</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 299,421	\$ 339,258	\$ 339,258	\$ 308,537
Contractuals	96,423	102,240	106,300	104,278
Debt Service	-	-	-	-
Commodities	94,604	99,629	95,569	81,909
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>490,448</b>	<b>541,127</b>	<b>541,127</b>	<b>494,725</b>
<b>Net Change in Fund Balance</b>	<b>(64,979)</b>	<b>(37,146)</b>	<b>(37,146)</b>	<b>(27,661)</b>
<b>Actual Beginning Fund Balance</b>	<b>212,293</b>	<b>147,314</b>	<b>147,314</b>	<b>147,314</b>
<b>Ending Fund Balance</b>	<b>\$ 147,314</b>	<b>\$ 110,168</b>	<b>\$ 110,168</b>	<b>\$ 119,653</b>



# 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 was included in the 2019 budget.



## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending December 31, 2019, with comparative actuals ending December 31, 2018

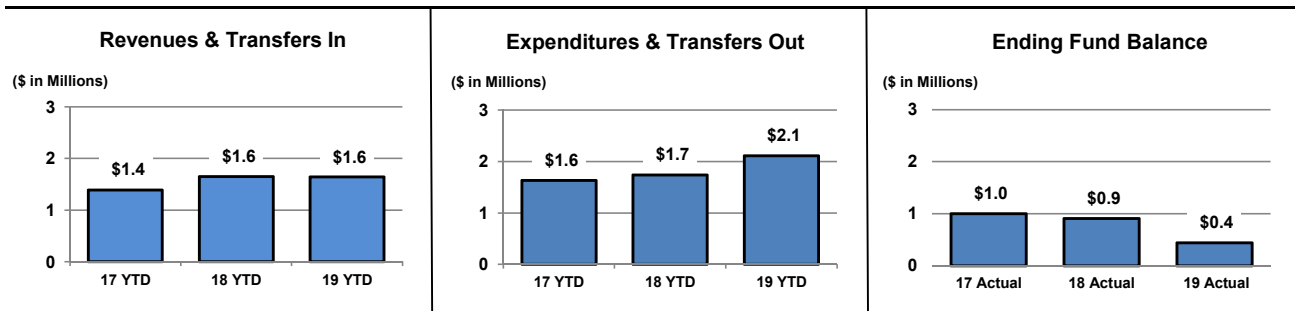
	2018 YTD	2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 16,166,269	\$ 16,789,161	\$ 16,789,161	\$ 16,752,768
Back Prop. Taxes & Ref. Warrants	260,614	248,709	248,709	247,934
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	1,814,453	1,874,881	1,874,881	1,836,750
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	5,210	6,439	6,439	5,670
Intergovernmental	45,802	-	-	-
Charges for Services	696,554	1,028,855	1,028,855	387,971
Fines & Forfeitures	-	-	-	-
Miscellaneous	118,842	1,150	1,150	27,100
Reimbursements	14,070	-	-	31,181
Use of Money & Property	205,315	82,967	82,967	226,447
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>19,327,128</b>	<b>20,032,163</b>	<b>20,032,163</b>	<b>19,515,820</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 13,834,812	\$ 15,063,983	\$ 14,418,701	\$ 14,394,646
Contractuals	1,868,596	3,778,748	1,981,248	1,880,108
Debt Service	418,087	645,000	435,282	432,464
Commodities	844,183	801,750	624,250	589,596
Capital Improvements	-	-	-	-
Capital Outlay	235,399	198,248	448,248	413,263
Transfers Out	625,000	-	2,580,000	2,580,000
<b>Total Expenditures &amp; Transfers Out</b>	<b>17,826,077</b>	<b>20,487,728</b>	<b>20,487,728</b>	<b>20,290,077</b>
<b>Net Change in Fund Balance</b>	<b>1,501,051</b>	<b>(455,566)</b>	<b>(455,566)</b>	<b>(774,257)</b>
<b>Actual Beginning Fund Balance</b>	<b>5,544,923</b>	<b>7,045,974</b>	<b>7,045,974</b>	<b>7,045,974</b>
<b>Ending Fund Balance</b>	<b>\$ 7,045,974</b>	<b>\$ 6,590,408</b>	<b>\$ 6,590,408</b>	<b>\$ 6,271,717</b>



## 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 December 31, 2019, with comparative actuals ending December 31, 2018

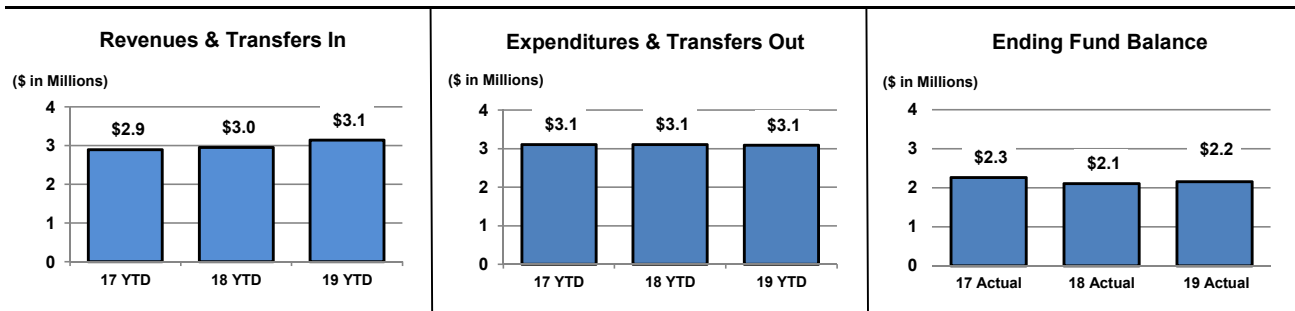
	2018 YTD	2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	78,185	37,660	37,660	48,600
Intergovernmental	-	6,365	6,365	-
Charges for Services	1,570,861	1,577,358	1,577,358	1,593,956
Fines & Forfeitures	-	-	-	-
Miscellaneous	170	458	458	(150)
Reimbursements	-	226	226	195
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,649,216</b>	<b>1,622,067</b>	<b>1,622,067</b>	<b>1,642,601</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 800,928	\$ 874,404	\$ 875,083	\$ 827,115
Contractuals	801,560	1,299,024	1,298,311	1,133,058
Debt Service	-	-	-	-
Commodities	56,977	84,165	84,199	69,752
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	80,057	80,240	80,240	80,240
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,739,522</b>	<b>2,337,833</b>	<b>2,337,833</b>	<b>2,110,165</b>
<b>Net Change in Fund Balance</b>	<b>(90,306)</b>	<b>(715,766)</b>	<b>(715,766)</b>	<b>(467,564)</b>
<b>Actual Beginning Fund Balance</b>	<b>997,406</b>	<b>907,100</b>	<b>907,100</b>	<b>907,100</b>
<b>Ending Fund Balance</b>	<b>\$ 907,100</b>	<b>\$ 191,334</b>	<b>\$ 191,334</b>	<b>\$ 439,536</b>



# Emergency Communications - 911

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

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



## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending December 31, 2019, with comparative actuals ending December 31, 2018

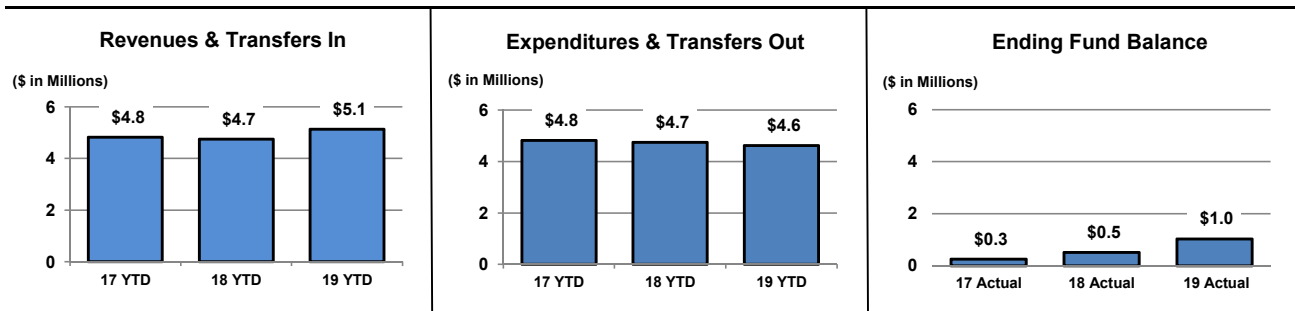
	2018 YTD	2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	2,928,808	3,003,050	3,003,050	3,074,727
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	14,681	1,851	1,851	52,824
Reimbursements	-	77	77	-
Use of Money & Property	6,974	4,258	4,258	12,022
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,950,463</b>	<b>3,009,235</b>	<b>3,009,235</b>	<b>3,139,573</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	2,386,671	2,547,588	2,468,391	2,347,584
Debt Service	-	-	-	-
Commodities	68,186	30,000	57,000	33,604
Capital Improvements	-	-	-	-
Capital Outlay	-	-	52,197	52,197
Transfers Out	653,066	653,910	653,910	653,910
<b>Total Expenditures &amp; Transfers Out</b>	<b>3,107,923</b>	<b>3,231,498</b>	<b>3,231,498</b>	<b>3,087,294</b>
<b>Net Change in Fund Balance</b>	<b>(157,460)</b>	<b>(222,263)</b>	<b>(222,263)</b>	<b>52,278</b>
<b>Actual Beginning Fund Balance</b>	<b>2,261,514</b>	<b>2,104,054</b>	<b>2,104,054</b>	<b>2,104,054</b>
<b>Ending Fund Balance</b>	<b>\$ 2,104,054</b>	<b>\$ 1,881,791</b>	<b>\$ 1,881,791</b>	<b>\$ 2,156,332</b>



# Auto License

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

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



## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending December 31, 2019, with comparative actuals ending December 31, 2018

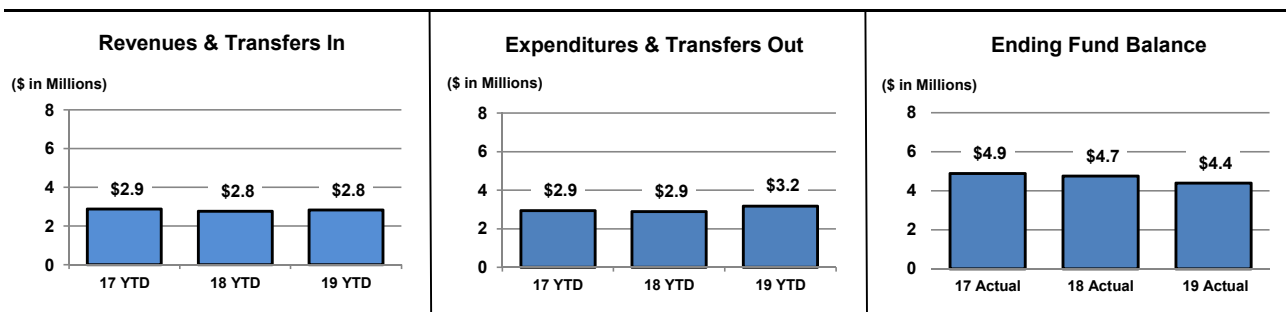
	2018 YTD	2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	23,975	34,475	34,475	31,325
Charges for Services	4,737,598	5,041,658	5,041,658	5,075,228
Fines & Forfeitures	-	-	-	-
Miscellaneous	(12,227)	-	-	32,226
Reimbursements	98	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>4,749,444</b>	<b>5,076,133</b>	<b>5,076,133</b>	<b>5,138,778</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 3,405,917	\$ 4,054,163	\$ 4,054,163	\$ 3,521,001
Contractuals	1,042,839	1,127,824	1,112,801	1,043,733
Debt Service	-	-	-	-
Commodities	50,897	54,325	69,348	56,326
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	249,791	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>4,749,444</b>	<b>5,236,312</b>	<b>5,236,312</b>	<b>4,621,061</b>
<b>Net Change in Fund Balance</b>	<b>(0)</b>	<b>(160,179)</b>	<b>(160,179)</b>	<b>517,718</b>
<b>Actual Beginning Fund Balance</b>	<b>257,418</b>	<b>507,209</b>	<b>507,209</b>	<b>507,209</b>
<b>Ending Fund Balance</b>	<b>\$ 257,418</b>	<b>\$ 347,030</b>	<b>\$ 347,030</b>	<b>\$ 1,024,927</b>



## SCDDO Grants

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

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



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

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

	2018 YTD	2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	2,569,746	2,590,258	2,590,258	2,598,349
Charges for Services	176,774	180,000	180,000	175,354
Fines & Forfeitures	-	-	-	-
Miscellaneous	4,000	-	-	33,043
Reimbursements	15,386	22,500	22,500	17,758
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,765,905</b>	<b>2,792,758</b>	<b>2,792,758</b>	<b>2,824,505</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 1,336,274	\$ 1,589,729	\$ 1,589,729	\$ 1,433,728
Contractuals	1,530,101	2,072,538	2,072,538	1,730,696
Debt Service	-	-	-	-
Commodities	31,826	24,700	24,700	18,614
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,898,201</b>	<b>3,686,967</b>	<b>3,686,967</b>	<b>3,183,038</b>
<b>Net Change in Fund Balance</b>	<b>(132,296)</b>	<b>(894,209)</b>	<b>(894,209)</b>	<b>(358,533)</b>
<b>Actual Beginning Fund Balance</b>	<b>4,878,303</b>	<b>4,746,007</b>	<b>4,746,007</b>	<b>4,746,007</b>
<b>Ending Fund Balance</b>	<b>\$ 4,746,007</b>	<b>\$ 3,851,798</b>	<b>\$ 3,851,798</b>	<b>\$ 4,387,474</b>

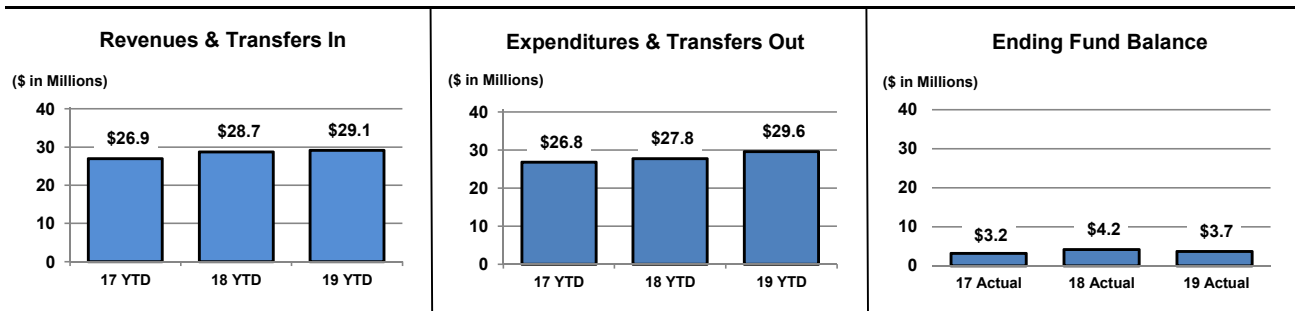




## COMCARE Grants

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.



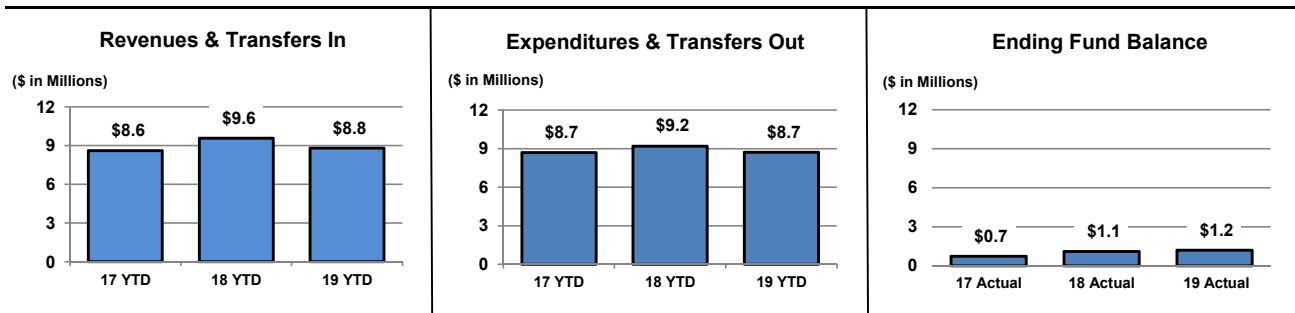
### Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending December 31, 2019, with comparative actuals ending December 31, 2018

	2018 YTD	2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	10,189,014	9,399,657	10,050,687	10,895,350
Charges for Services	18,433,531	27,014,729	30,680,983	18,110,244
Fines & Forfeitures	-	-	-	-
Miscellaneous	13,147	5,150	5,150	32,027
Reimbursements	43,839	39,278	39,278	40,114
Use of Money & Property	8,844	5,000	5,000	5,407
Transfers In & Other Proceeds	58,304	39,082	44,392	44,392
<b>Total Revenues &amp; Transfers In</b>	<b>28,746,678</b>	<b>36,502,896</b>	<b>40,825,490</b>	<b>29,127,534</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 18,907,916	\$ 24,356,865	\$ 26,327,110	\$ 20,471,049
Contractuals	8,457,631	12,220,230	12,452,351	8,821,144
Debt Service	-	-	1,310	-
Commodities	400,162	631,998	636,440	295,904
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>27,765,709</b>	<b>37,209,093</b>	<b>39,417,211</b>	<b>29,588,097</b>
<b>Net Change in Fund Balance</b>	<b>980,970</b>	<b>(706,197)</b>	<b>1,408,279</b>	<b>(460,563)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,174,247</b>	<b>4,155,217</b>	<b>4,155,217</b>	<b>4,155,217</b>
<b>Ending Fund Balance</b>	<b>\$ 4,155,217</b>	<b>\$ 3,449,020</b>	<b>\$ 5,563,496</b>	<b>\$ 3,694,654</b>



## Corrections Grants

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



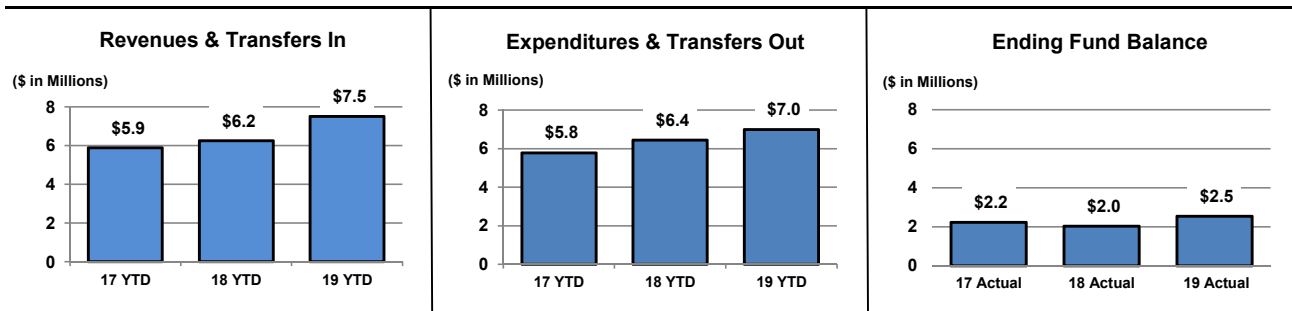
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
For the month ending December 31, 2019, with comparative actuals ending December 31, 2018

	2018 YTD	2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	8,217,486	8,990,781	10,048,442	7,791,456
Charges for Services	486,188	481,368	481,368	663,483
Fines & Forfeitures	-	-	-	-
Miscellaneous	9,607	1,220	1,220	329
Reimbursements	25,822	16,284	16,284	23,118
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	836,031	825,000	825,000	333,645
<b>Total Revenues &amp; Transfers In</b>	<b>9,575,133</b>	<b>10,314,653</b>	<b>11,372,314</b>	<b>8,812,031</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 7,565,270	\$ 9,521,759	\$ 10,455,360	\$ 7,586,132
Contractuals	1,095,813	1,099,022	1,300,727	889,141
Debt Service	-	-	-	-
Commodities	503,312	133,616	277,898	241,214
Capital Improvements	-	-	-	-
Capital Outlay	43,462	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>9,207,857</b>	<b>10,754,396</b>	<b>12,033,984</b>	<b>8,716,487</b>
<b>Net Change in Fund Balance</b>	<b>367,276</b>	<b>(439,743)</b>	<b>(661,670)</b>	<b>95,543</b>
<b>Actual Beginning Fund Balance</b>	<b>731,580</b>	<b>1,098,856</b>	<b>1,098,856</b>	<b>1,098,856</b>
<b>Ending Fund Balance</b>	<b>\$ 1,098,856</b>	<b>\$ 659,113</b>	<b>\$ 437,186</b>	<b>\$ 1,194,399</b>



# Aging Grants

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



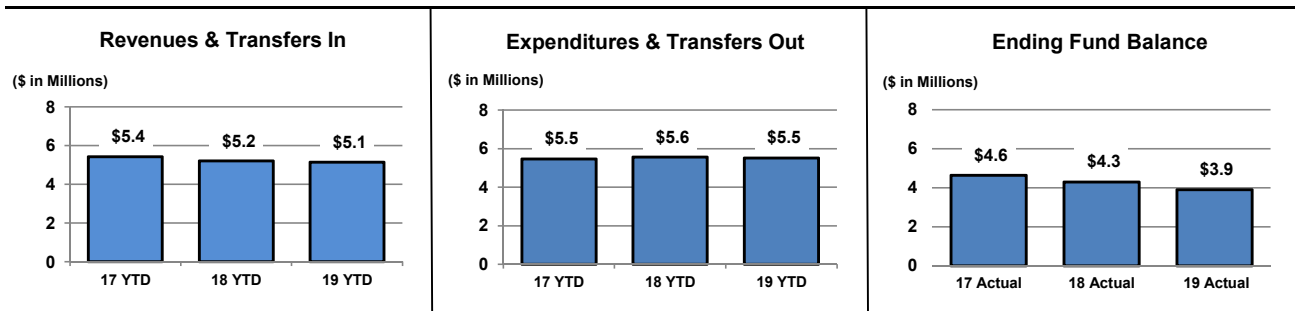
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending December 31, 2019, with comparative actuals ending December 31, 2018

	2018 YTD	2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	5,747,242	6,768,602	6,778,102	7,011,723
Charges for Services	39,770	88,209	93,809	57,189
Fines & Forfeitures	-	-	-	-
Miscellaneous	42,656	40,758	40,758	51,081
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	414,936	414,936	414,936	385,633
<b>Total Revenues &amp; Transfers In</b>	<b>6,244,604</b>	<b>7,312,505</b>	<b>7,327,605</b>	<b>7,505,626</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 1,744,469	\$ 2,335,009	\$ 2,341,009	\$ 1,825,173
Contractuals	4,642,773	5,440,999	5,440,389	5,150,504
Debt Service	-	-	-	-
Commodities	18,478	45,130	54,840	15,067
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	34,838	34,838	34,838	5,535
<b>Total Expenditures &amp; Transfers Out</b>	<b>6,440,558</b>	<b>7,855,977</b>	<b>7,871,077</b>	<b>6,996,278</b>
<b>Net Change in Fund Balance</b>	<b>(195,954)</b>	<b>(543,472)</b>	<b>(543,472)</b>	<b>509,348</b>
<b>Actual Beginning Fund Balance</b>	<b>2,221,791</b>	<b>2,025,837</b>	<b>2,025,837</b>	<b>2,025,837</b>
<b>Ending Fund Balance</b>	<b>\$ 2,025,837</b>	<b>\$ 1,482,365</b>	<b>\$ 1,482,365</b>	<b>\$ 2,535,185</b>



## Health Grants

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



### Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending December 31, 2019, with comparative actuals ending December 31, 2018

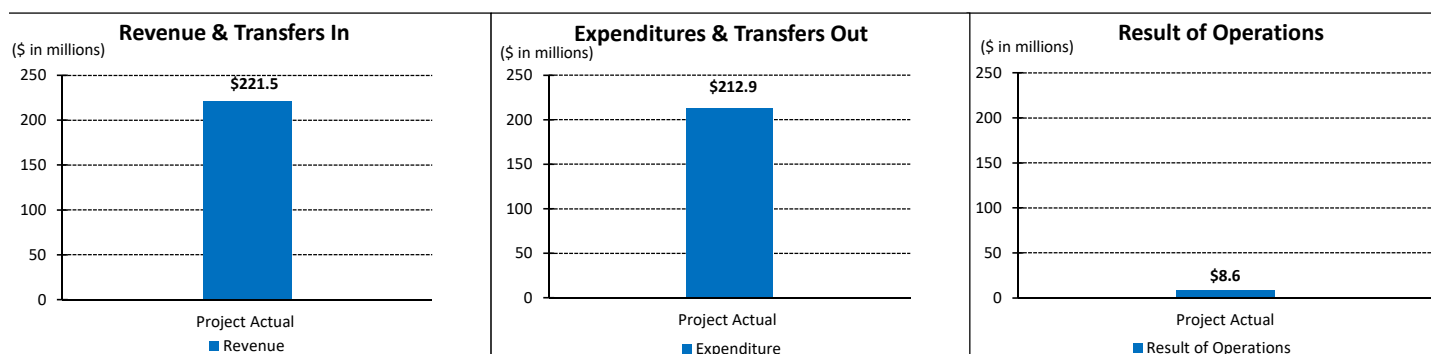
	2018 YTD	2019 YTD		
		Annual Budgeted Amounts		
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	4,876,906	6,004,953	6,199,453	4,800,830
Charges for Services	304,020	341,322	341,322	335,443
Fines & Forfeitures	-	-	-	-
Miscellaneous	17,772	24,939	24,939	6,681
Reimbursements	1,302	24,008	24,008	2,250
Use of Money & Property	-	-	-	22
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>5,200,000</b>	<b>6,395,221</b>	<b>6,589,721</b>	<b>5,145,226</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 4,248,681	\$ 5,283,175	\$ 5,338,775	\$ 4,129,773
Contractuals	982,378	1,196,631	1,217,596	1,035,933
Debt Service	-	-	-	-
Commodities	253,513	582,396	665,330	330,471
Capital Improvements	-	-	-	-
Capital Outlay	-	-	35,000	27,520
Transfers Out	75,621	500	500	500
<b>Total Expenditures &amp; Transfers Out</b>	<b>5,560,192</b>	<b>7,062,701</b>	<b>7,257,201</b>	<b>5,524,196</b>
<b>Net Change in Fund Balance</b>	<b>(360,193)</b>	<b>(667,481)</b>	<b>(667,481)</b>	<b>(378,970)</b>
<b>Actual Beginning Fund Balance</b>	<b>4,638,877</b>	<b>4,281,583</b>	<b>4,281,583</b>	<b>4,281,583</b>
<b>Ending Fund Balance</b>	<b>\$ 4,278,684</b>	<b>\$ 3,614,102</b>	<b>\$ 3,614,102</b>	<b>\$ 3,902,613</b>



# 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)

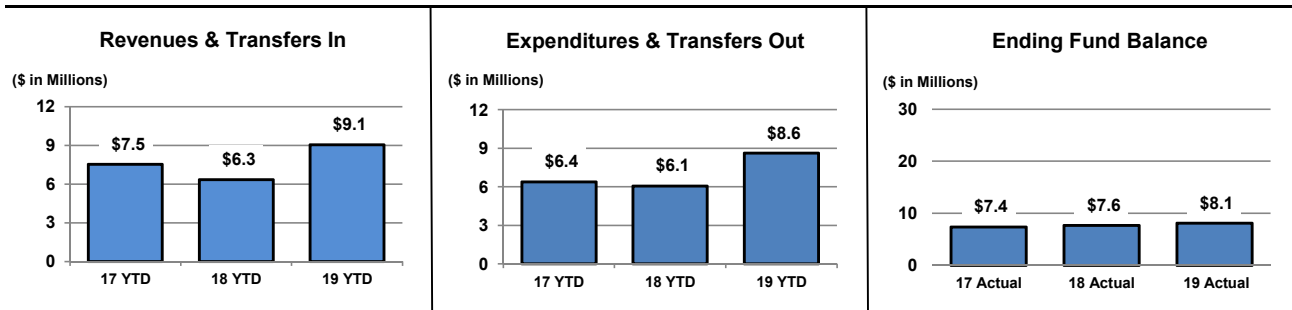
	Total Project				
	Budget		FY '05-FY '18 Amounts	FY 2019 Amounts	Total Amounts
	Original	Revised			
<b>Revenues &amp; transfers in</b>					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Charges for service	-	-	8,480,087	713,817	\$ 9,193,904
Miscellaneous	-	-	562,658	9,117	\$ 571,775
Reimbursements	-	-	1,765,367	-	\$ 1,765,367
Other proceeds	-	-	4,143,493	-	\$ 4,143,493
<b>Total revenues &amp; transfers in</b>	<b>184,528,042</b>	<b>205,500,000</b>	<b>221,489,511</b>	<b>722,934</b>	<b>222,212,445</b>
<b>Expenditures &amp; transfers out</b>					
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	475,295	\$ 5,664,147
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	7,711,177	1,516,177	\$ 9,227,354
<b>Total expenditures &amp; transfers out</b>	<b>184,528,042</b>	<b>211,408,448</b>	<b>212,861,280</b>	<b>1,991,472</b>	<b>214,852,752</b>
<b>Ending fund balance</b>			<b>\$ 8,628,231</b>		<b>\$ 7,359,693</b>



# 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 December 31, 2019, with comparative actuals ending December 31, 2018

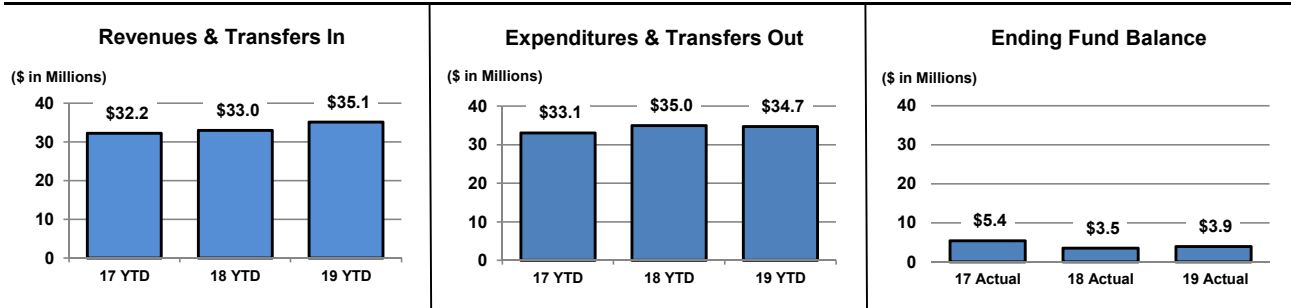
	2018 YTD	2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	55,411	-	-	-
Charges for Services	6,113,209	7,765,632	7,765,632	8,819,298
Fines & Forfeitures	-	-	-	-
Miscellaneous	84,488	244,112	244,112	188,070
Reimbursements	85,323	44,988	44,988	43,956
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>6,338,431</b>	<b>8,054,732</b>	<b>8,054,732</b>	<b>9,051,325</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 910,316	\$ 1,057,948	\$ 1,060,748	\$ 963,390
Contractuals	743,338	636,892	835,795	771,109
Debt Service	-	-	-	-
Commodities	2,963,151	3,400,522	3,223,519	3,000,122
Capital Improvements	-	-	-	-
Capital Outlay	989,996	5,078,768	3,464,997	2,287,114
Transfers Out	462,878	-	1,589,071	1,589,071
<b>Total Expenditures &amp; Transfers Out</b>	<b>6,069,680</b>	<b>10,174,130</b>	<b>10,174,130</b>	<b>8,610,806</b>
<b>Net Change in Fund Balance</b>	<b>268,751</b>	<b>(2,119,398)</b>	<b>(2,119,398)</b>	<b>440,518</b>
<b>Actual Beginning Fund Balance</b>	<b>7,378,279</b>	<b>7,647,030</b>	<b>7,647,030</b>	<b>7,647,030</b>
<b>Ending Fund Balance</b>	<b>\$ 7,647,030</b>	<b>\$ 5,527,632</b>	<b>\$ 5,527,632</b>	<b>\$ 8,087,548</b>



# 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 gives the County better cash flow, greater flexibility over the health plan design and coverage, and reduced administrative costs. Self-funding tends to cost less, as any savings remains with the plan to help pay future costs. United HealthCare 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 December 31, 2019, with comparative actuals ending December 31, 2018

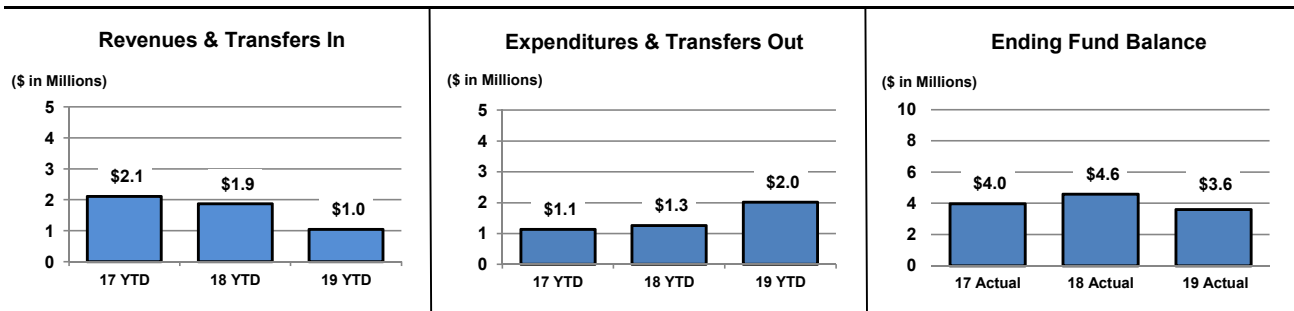
	2018 YTD	2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	32,814,676	35,420,151	35,420,151	34,884,956
Fines & Forfeitures	-	-	-	-
Miscellaneous	73,716	207,206	207,206	106,521
Reimbursements	-	-	-	-
Use of Money & Property	129,501	82,292	82,292	134,066
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>33,017,893</b>	<b>35,709,648</b>	<b>35,709,648</b>	<b>35,125,543</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 239,923	\$ 417,073	\$ 417,073	\$ 204,098
Contractuals	34,686,082	37,932,925	37,913,889	34,462,025
Debt Service	-	-	-	-
Commodities	25,226	-	19,036	17,235
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>34,951,231</b>	<b>38,349,998</b>	<b>38,349,998</b>	<b>34,683,358</b>
<b>Net Change in Fund Balance</b>	<b>(1,933,338)</b>	<b>(2,640,349)</b>	<b>(2,640,349)</b>	<b>442,185</b>
<b>Actual Beginning Fund Balance</b>	<b>5,403,082</b>	<b>3,469,744</b>	<b>3,469,744</b>	<b>3,469,744</b>
<b>Ending Fund Balance</b>	<b>\$ 3,469,744</b>	<b>\$ 829,395</b>	<b>\$ 829,395</b>	<b>\$ 3,911,929</b>





# 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.



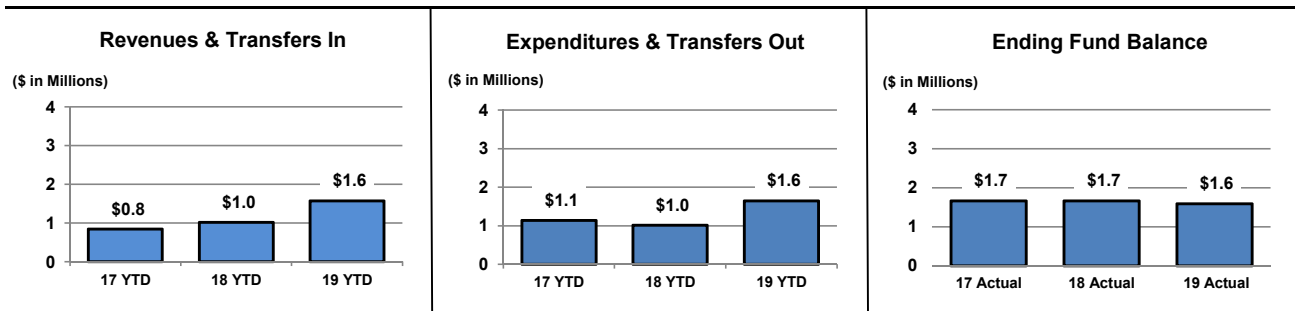
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
For the month ending December 31, 2019, with comparative actuals ending December 31, 2018

	2018 YTD	2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,763,448	1,000,000	1,000,000	905,322
Fines & Forfeitures	-	-	-	-
Miscellaneous	290	-	-	8,701
Reimbursements	2,445	13,437	13,437	21,944
Use of Money & Property	102,122	43,665	43,665	108,247
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,868,305</b>	<b>1,057,102</b>	<b>1,057,102</b>	<b>1,044,214</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 219,447	\$ 278,859	\$ 335,857	\$ 331,614
Contractuals	1,038,881	1,702,626	1,690,628	1,684,624
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,258,328</b>	<b>1,981,485</b>	<b>2,026,485</b>	<b>2,016,237</b>
<b>Net Change in Fund Balance</b>	<b>609,977</b>	<b>(924,383)</b>	<b>(969,383)</b>	<b>(972,023)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,969,395</b>	<b>4,580,372</b>	<b>4,580,372</b>	<b>4,580,372</b>
<b>Ending Fund Balance</b>	<b>\$ 4,579,372</b>	<b>\$ 3,655,989</b>	<b>\$ 3,610,989</b>	<b>\$ 3,608,349</b>

# 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 December 31, 2019, with comparative actuals ending December 31, 2018

	2018 YTD	2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	-	-	-	22,265
Reimbursements	78,409	56,301	56,301	32,967
Use of Money & Property	17,609	11,772	11,772	17,840
Transfers In & Other Proceeds	916,197	1,150,514	1,600,514	1,500,000
<b>Total Revenues &amp; Transfers In</b>	<b>1,012,215</b>	<b>1,218,587</b>	<b>1,668,587</b>	<b>1,573,072</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 87,375	\$ -	\$ 666	\$ 666
Contractuals	893,178	1,490,872	1,930,996	1,623,617
Debt Service	-	-	-	-
Commodities	31,663	15,000	24,210	22,944
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,012,215</b>	<b>1,505,872</b>	<b>1,955,872</b>	<b>1,647,226</b>
<b>Net Change in Fund Balance</b>	<b>(0)</b>	<b>(287,285)</b>	<b>(287,285)</b>	<b>(74,154)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,662,226</b>	<b>1,662,226</b>	<b>1,662,226</b>	<b>1,662,226</b>
<b>Ending Fund Balance</b>	<b>\$ 1,662,226</b>	<b>\$ 1,374,941</b>	<b>\$ 1,374,941</b>	<b>\$ 1,588,072</b>



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# CAPITAL PROJECTS

2019 Quarter Financial | Report

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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 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 \$4.4 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 is estimated to be complete in March 2020.
- **2013:** Active projects in the 2013 CIP include \$2.8 million in project funding, of which all funding is committed. The final 2013 project was scheduled for completion on December 31, 2018, and is substantially completed as of October 2019.
- **2015:** Project budgets currently include \$1.7 million in project funding, of which \$1.4 million is committed and \$0.3 million is available. The final 2015 road and bridge projects will be active until January 2021, and the one facility project does not have an estimated completion date at this time.
- **2017:** Budgeted funding for the 2017 CIP totals \$9.4 million, with \$8.0 million committed and \$1.4 million available. Significant projects include the remodel of the 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 \$21.7 million, with \$19.9 million committed and

\$1.8 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 \$20.9 million, with \$12.8 million committed and \$8.2 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.

Some CIP projects have estimated completion dates in the past – the explanation for this is that the project is technically complete but final billing is not complete.



## 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
<b>2005</b>									
<b>Facility</b>									
57011-551	Operations Reserve	Construction	Special LST	-	4,377,717	-	4,377,717	-	12/31/2060
<b>Annual Total</b>				-	<b>4,377,717</b>	-	<b>4,377,717</b>	-	
<b>2006</b>									
<b>Roads</b>									
21763-231	R239 13th St N: 119-135th St N	Not Started	LST	300,000	300,000	-	300,000	-	TBD
<b>Annual Total</b>				<b>300,000</b>	<b>300,000</b>	-	<b>300,000</b>	-	
<b>2012</b>									
<b>Drainage</b>									
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Design	Cash	-	145,000	136,290	8,710	-	03/31/2020
<b>Annual Total</b>				-	<b>145,000</b>	<b>136,290</b>	<b>8,710</b>	-	
<b>2013</b>									
<b>Facility</b>									
17975-234	Update master control adult detention	Completed	Cash	2,022,322	2,806,434	2,806,434	-	-	12/31/2017
<b>Bridges</b>									
21578-231	B450 W 11th St S (C)	Substantial Completion	LST	49,000	35,462	35,462	-	-	12/31/2018
<b>Annual Total</b>				<b>2,071,322</b>	<b>2,841,896</b>	<b>2,841,896</b>	-	-	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2015</b>									
<b>Facility</b>									
12987-402	Construct EMS Garage Facility	Not Started	Bond	257,740	-	-	-	-	TBD
<b>Roads</b>									
21516-231	R330 Aviation Pathway-Derby to Wichita	Construction	LST	1,345,500	645,500	432,302	213,198	-	09/30/2019
21534-231	R326 S Area Pkwy System Prelim Study	Completed	LST	500,000	500,000	405,000	95,000	-	12/31/2017
<b>Bridges</b>									
21526-231	B482 Redeck Hydraulic btw 69th & 77th N	Construction	LST	500,000	299,983	299,983	-	-	01/07/2020
21529-231	B471 53rd St N btw 231st and 247th St W	Construction	LST	70,000	51,200	51,200	-	-	01/01/2021
21570-403	B482 Redeck Hydraulic btw 69th & 77th N	Construction	Bond	3,750	203,767	200,017	3,750	-	01/07/2020
<b>Annual Total</b>				<b>2,676,990</b>	<b>1,700,450</b>	<b>1,388,502</b>	<b>311,948</b>	<b>-</b>	





Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2017</b>									
<b>Facility</b>									
12003-230	Construct New EMS Northeast Post	Post-Construction & Occupancy	Cash	1,465,799	1,465,799	932,786	533,013	-	03/31/2019
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	6,126,222	5,873,269	252,953	-	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	Post-Construction & Occupancy	Cash	-	354,800	338,460	16,340	-	05/01/2019
91004-230	Rooftop HVAC Unit Replacement-RFSC	Post-Construction & Occupancy	Cash	361,632	361,632	360,943	689	-	12/31/2018
<b>Bridges</b>									
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	-	01/01/2023
21503-231	B491 71st St. S. btw Webb&Greenwich-16+	Design	LST	227,005	227,005	154,154	72,851	-	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
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Construction	LST	200,000	100,000	32,793	67,207	-	TBD
<b>Annual Total</b>				<b>8,550,198</b>	<b>9,373,020</b>	<b>8,014,988</b>	<b>1,358,032</b>	<b>-</b>	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2018</b>									
<b>Facility</b>									
17002-230	Replace Ext. Joint Sealant - Adult Det.	Completed	Cash	-	161,831	132,073	29,758	-	01/20/2019
17004-230	Jail Annex	Completed	Cash	-	1,026,981	933,485	93,496	-	12/22/2018
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	Completed	Cash	-	53,686	52,143	1,543	-	04/08/2019
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	-	184,421	140,555	43,866	-	TBD
<b>Roads</b>									
21013-230	Cherese Woods Benefit District	Completed	Bond	-	333,000	239,899	93,101	-	03/01/2019
21486-231	North Junction Grants & RoW	Right Of Way Acquisition R/W	LST	-	500,000	-	500,000	-	12/31/2020
21488-231	R346 Paving of 61st St N 1/2 Mile	Construction	LST	-	693,488	637,845	55,643	-	TBD
21489-231	R344 Widen Greenwich frm Harry to Pawnee	Construction	LST	-	850,000	315,744	534,256	-	TBD
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
<b>2018</b>									
<b>Bridges</b>									
21011-230	B478 Pawnee btw 127th St E & 143rd St E	Completed	Bond	-	715,683	715,683	-	-	08/31/2019
21012-230	B479 Pawnee btw 143rd & 159th St E	Completed	Bond	-	553,665	553,665	-	-	08/31/2019
21490-231	B343 Multi-Use Path, Rock-Derby to Mulp.	Design	LST	-	250,000	58,840	191,160	-	TBD
21499-231	B471 53rd St N btw 231st & 247th St W-17	Construction	Bond	700,000	785,589	748,180	37,409	-	05/01/2020
21532-231	B462 Bike/Ped Bridge/Repairs over WVCFC	Completed	Cash	1,500,000	3,911,653	3,726,683	184,970	-	12/31/2017
<b>Annual Total</b>				<b>42,212,823</b>	<b>21,718,082</b>	<b>19,946,284</b>	<b>1,771,798</b>	<b>-</b>	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2019</b>									
<b>Facility</b>									
14976-241	Replace Fire Station 31	Design	Cash	-	1,750,000	203,446	1,546,554	-	08/01/2020
20002-230	Salt Storage Building at West Yard	Construction	Cash	-	200,000	125,945	74,055	-	12/31/2019
33004-230	JDF Security Cam Record & View Upgrade	Design	Cash	-	786,860	765,614	21,246	-	12/31/2019
62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash	712,132	1,079,558	613,864	465,693	-	12/31/2019
91006-230	ADF 1st Floor & Courthouse Space	Construction	Bond	-	6,714,688	4,936,376	1,778,312	-	02/28/2020
91007-230	Modernize ADF Elevators 6 & 8	Post-Construction & Occupancy	Cash	-	232,379	139,635	92,745	-	12/31/2019
91008-230	Security Camera Upgrade/Standardization	Construction	Cash	-	570,200	544,044	26,156	-	12/31/2019
93001-230	County Administration Building	Not Started	Cash	-	3,000,000	46,609	2,953,391	-	TBD
<b>Drainage</b>									
23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Ongoing	Cash	-	38,205	-	38,205	-	TBD
<b>Roads</b>									
21482-231	R352 Repair Pavement 127th E	Completed	LST	-	150,000	150,000	-	-	06/30/2019
21485-231	R345 Multi-Use Path on Rock Rd	Not Started	LST	-	300,000	82,275	217,725	-	01/09/2020



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2019</b>									
<b>Bridges</b>									
21474-231	B513 93rd N btwn 119th & 135th W	Not Started	LST	-	60,000	-	60,000	-	TBD
21481-231	B482 Redeck Hydraulic btwn 69th & 77th N	Construction	Bond	-	1,136,096	1,050,146	85,950	-	01/07/2020
21493-231	B488 215th St W btw 13th & 21st St N-17	Design	Bond	100,000	1,200,000	1,058,199	141,801	-	05/01/2020
21495-231	B484 95th St S btw Broadway & KTA-17	Design	Bond	100,000	2,208,200	1,715,704	492,496	-	01/01/2021
21498-231	B473 Broadway btw 117th & 125th N-17	Construction	Bond	1,700,000	1,500,000	1,320,813	179,187	-	06/01/2020
<b>Annual Total</b>				<b>2,612,132</b>	<b>20,926,186</b>	<b>12,752,670</b>	<b>8,173,516</b>	-	
<b>Total All Years</b>				<b>58,423,465</b>	<b>61,382,352</b>	<b>45,080,630</b>	<b>16,301,722</b>	-	





Fund	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
<b>Summary Total by Fund</b>						
	Sales Tx Road/Bridge	2,600,000	11,429,885	5,941,442	5,488,443	-
	Sales Tx Road/Bridge	1,500,000	3,911,653	3,726,683	184,970	-
	Sales Tx Road/Bridge	66,529,995	77,631,081	54,405,219	23,225,862	-
	Sales Tx Road/Bridge	-	975,000	975,000	-	-
	Fire Dist Spec Equip	-	1,750,000	203,446	1,546,554	-
	Bldg & Equipment	257,740	-	-	-	-
	Bldg & Equipment	-	37,963,072	37,963,072	-	-
	Str Bdge & Oth Const	3,750	203,767	200,017	3,750	-
	Arena Construction	-	6,364,512	1,986,795	4,377,717	-
	Capital Improvements	-	8,317,036	6,445,623	1,871,413	-
	Capital Improvements	11,089,615	21,922,693	15,055,596	6,867,097	-
	Capital Improvements	37,784	2,811,096	2,676,563	134,533	-
<b>Total All Funds</b>		<b>\$ 82,018,884</b>	<b>\$ 173,279,795</b>	<b>\$ 129,579,455</b>	<b>\$ 43,700,339</b>	<b>\$ -</b>
<b>Summary Total by Project Type</b>						
	Bridges	5,897,755	19,173,098	12,504,934	6,668,164	-
	Drainage	500,000	2,183,205	661,343	1,521,862	-
	Facility	10,885,139	76,374,259	62,160,504	14,213,755	-
	Roads	64,735,990	75,549,233	54,252,674	21,296,559	-
<b>Total All Project Types</b>		<b>\$ 82,018,884</b>	<b>\$ 173,279,795</b>	<b>\$ 129,579,455</b>	<b>\$ 43,700,339</b>	<b>\$ -</b>

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# FUND STATEMENTS

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# Fund Statements

## Combined Financial Statements

**Governmental funds** are generally used to account for tax-supported activities. The focus of the County's combined financial statements for governmental funds is to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the reporting period. Although the County maintains over 30 individual governmental funds, information is presented separately on the *Balance Sheet* (pages 54 and 55) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 56 and 57) for the General Fund, Federal/State Assistance Funds, Public Building Commission, Debt Service Fund and the Debt Proceeds Fund. These funds are considered major funds or are of particular interest. Information regarding the County's remaining governmental funds is combined into a single aggregated column and reported as other non-major governmental funds. Individual fund data for each of the other non-major governmental funds is presented in the form of Combining Financial Statements which may be found on pages 68-79 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 58 and 59). The County's single Enterprise Fund is the Arena Fund and is reported on the same basis as business-type activities. Internal Service Funds are used to accumulate and allocate costs internally among the County's various functions. The County uses Internal Service Funds to account for its fleet of vehicles, insurance, workers' compensation and risk management activities. All Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

Individual fund data for the Internal Service Funds is provided in the form of combining statements as presented on pages 76-79 of this report.

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending December 31, 2019 are as follows:

- Fund balances for the governmental funds totaled \$161.5 million, an increase of \$14.1 million since

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

Governmental Fund Type	December 31, 2019 Fund Balance	Change in Fund Balance
General	\$71,367,327	\$ 4,431,024
Fed/State Assistance	22,138,527	(973,567)
Public Building Commission	1,240,069	(187,401)
Debt Service	2,152,796	(442,250)
Debt Proceeds	12,543,487	5,317,364
Other	52,031,751	5,996,366
<b>Totals</b>	<b>\$ 161,473,957</b>	<b>\$ 14,141,536</b>

- Governmental funds revenues were \$344.7 million for the period ending December 31, 2019, an increase of \$14.0 million compared to 2018. Property tax revenue was up \$6.1 million from the same time period last year. Intergovernmental revenue increased \$2.1 million and charges for services increased \$2.2 million from 2018 to 2019. Investment income was up \$3.9 million for 2019.
- Governmental funds expenditures were \$343.1 million as of December 31, 2019, a decrease of \$20.5 million from the same period last year. General government expenditures decreased \$1.0 million from 2018 to 2019. Public safety expenditures increased \$6.6 million and culture and recreation expenses increased \$2.2 million from last year. Community development expenditures were down \$7.7 million and debt service expenses decreased \$26.1 million from last year.
- The unrestricted fund balances of the governmental funds totaled \$92.3 million, which is available for meeting current budget obligations and spending at the government's discretion.
- Fund balance of the Public Building Commission (PBC) fund totaled \$1.2 million, a decrease of \$0.2 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 \$2.2 million, all of which is restricted for the payment of debt service. Funding of debt service expenditures is primarily met through property taxes, special assessments and transfers from other funds.
- The fund balance of the Debt Proceeds Fund totaled \$12.5 million, an increase of \$5.3 million since the end of 2018.
- Net position of the Arena Fund (the County's only Enterprise Fund) totaled nearly \$146.7 million at December 31. Of this amount, \$139.4 million is invested in capital assets and \$7.3 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled \$31.0 million. Of this amount, \$9.9 million is invested in capital assets and \$21.1 million represents unrestricted net position.



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**SEDGWICK COUNTY, KANSAS**

*Balance Sheet  
Governmental Funds*

*December 31, 2019*

*(with comparative totals for December 31, 2018)*

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
<b>Assets:</b>			
Cash, including investments	\$ 65,154,896	\$ 22,713,020	\$ 18,184
Restricted investment	-	-	1,221,885
Advance receivable	4,377,381	-	-
Due from other funds	-	-	-
Due from other agencies	-	-	-
Accounts receivable	337,666	1,002,846	-
Property tax receivable	114,677,043	-	-
Sales tax receivable	2,556,398	-	-
Interest receivable	690,203	-	-
Prepaid items	2,175,489	-	-
Lease receivable	-	-	87,610,954
Notes receivable	702,033	-	-
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	117,533	-
<b>Total assets</b>	<b>\$ 190,671,109</b>	<b>\$ 23,833,399</b>	<b>\$ 88,851,023</b>
<b>Liabilities:</b>			
Accounts payable	1,027,616	664,304	-
Accrued wages	3,387,987	1,030,568	-
Advance - grants	-	-	-
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	211,136	-	-
<b>Total liabilities</b>	<b>4,626,739</b>	<b>1,694,872</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>			
Deferred property tax revenue	114,677,043	-	-
Unavailable revenue - accounts receivable	-	-	-
Deferred lease receivable	-	-	87,610,954
Unavailable revenue - special assessments	-	-	-
<b>Total deferred inflows of resources</b>	<b>114,677,043</b>	<b>-</b>	<b>87,610,954</b>
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Inventories	\$ -	\$ 117,533	\$ -
Advance receivable	4,377,381	-	-
Notes receivable	702,033	-	-
Prepaid items	2,175,489	-	-
<b>Restricted:</b>			
General Government	5,371,171	-	-
Debt Service	-	-	18,184
Public Safety	-	1,419,814	-
Public Works	-	-	-
Health and Welfare	-	4,947,545	-
Culture and Recreation	-	-	-
Community Development	-	4,184,619	1,221,885
Capital Outlay	-	-	-
<b>Committed:</b>			
Public Safety	-	333,645	-
Capital Outlay	-	-	-
Health and Welfare	-	1,542,445	-
<b>Assigned:</b>			
General Government	13,173,708	-	-
Public Safety	-	1,390,229	-
Public Works	-	-	-
Health and Welfare	-	8,187,762	-
Culture and Recreation	-	-	-
Community Development	-	14,935	-
Capital Outlay	-	-	-
Unassigned	45,567,545	-	-
<b>Total fund balance</b>	<b>71,367,327</b>	<b>22,138,527</b>	<b>1,240,069</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 190,671,109</b>	<b>\$ 23,833,399</b>	<b>\$ 88,851,023</b>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2019	2018
\$ 2,152,796	\$ 11,764,016	\$ 56,914,976	\$ 158,717,888	\$ 144,546,917
-	-	-	1,221,885	1,409,286
-	-	-	4,377,381	4,615,932
-	779,471	-	779,471	835,726
-	-	-	-	2,944,356
-	-	1,638,897	2,979,409	3,711,905
8,780,503	-	39,300,000	162,757,546	154,939,462
-	-	2,556,400	5,112,798	5,450,175
-	-	-	690,203	964,325
-	-	-	2,175,489	2,252,089
-	-	-	87,610,954	87,610,954
-	-	-	702,033	936,044
2,427,785	-	-	2,427,785	2,427,785
1,847,356	-	-	1,847,356	1,847,356
-	-	378,130	495,663	492,315
<u>\$ 15,208,440</u>	<u>\$ 12,543,487</u>	<u>\$ 100,788,403</u>	<u>\$ 431,895,861</u>	<u>\$ 414,984,627</u>
-	-	1,764,808	3,456,728	6,744,303
-	-	1,372,073	5,790,628	5,921,076
-	-	-	-	753,637
-	-	779,471	779,471	835,726
-	-	4,377,381	4,377,381	4,615,932
-	-	16,650	227,786	228,650
-	-	8,310,383	14,631,994	19,099,324
8,780,503	-	39,300,000	162,757,546	154,939,462
-	-	1,146,269	1,146,269	1,727,325
-	-	-	87,610,954	87,610,954
4,275,141	-	-	4,275,141	4,275,141
<u>13,055,644</u>	<u>-</u>	<u>40,446,269</u>	<u>255,789,910</u>	<u>248,552,882</u>
\$ -	\$ -	\$ 378,130	\$ 495,663	\$ 492,315
-	-	-	4,377,381	4,615,932
-	-	-	702,033	936,044
-	-	-	2,175,489	2,252,089
-	-	2,709,030	8,080,201	5,453,921
2,152,796	-	25,790	2,196,770	2,639,020
-	-	11,176,833	12,596,647	14,670,696
-	-	675,479	675,479	2,558,196
-	-	961,019	5,908,564	8,019,516
-	-	83,683	83,683	34,420
-	-	9,500	5,416,004	5,668,424
-	12,543,487	13,909,068	26,452,555	17,659,336
-	-	1,299,130	1,632,775	-
-	-	9,466,153	9,466,153	9,462,679
-	-	-	1,542,445	1,156,812
-	-	-	13,173,708	12,671,858
-	-	417,088	1,807,317	1,577,174
-	-	629,428	629,428	534,999
-	-	-	8,187,762	7,671,015
-	-	-	-	21,805
-	-	-	14,935	8,994
-	-	11,082,946	11,082,946	7,529,270
-	-	(791,526)	44,776,019	41,697,906
<u>2,152,796</u>	<u>12,543,487</u>	<u>52,031,751</u>	<u>161,473,957</u>	<u>147,332,421</u>
<u>\$ 15,208,440</u>	<u>\$ 12,543,487</u>	<u>\$ 100,788,403</u>	<u>\$ 431,895,861</u>	<u>\$ 414,984,627</u>



# SEDGWICK COUNTY, KANSAS

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

For the Twelve Months Ended December 31, 2019  
(with comparative totals for the twelve months ended December 31, 2018)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
<b>Revenues</b>			
Property taxes	\$ 121,724,502	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	16,614,726	-	-
Special assessments	-	-	-
Other taxes	388,077	6,529	-
Intergovernmental	473,789	34,358,648	-
Charges for services	13,255,917	19,529,504	535,417
Uses of money and property	10,628,889	9,837	1,768,661
Fines and forfeits	115,303	148,561	-
Licenses and permits	8,223,368	-	-
Other	2,727,013	225,629	-
<b>Total revenues</b>	<u>174,151,584</u>	<u>54,278,708</u>	<u>2,304,078</u>
<b>Expenditures</b>			
<b>Current:</b>			
General government	38,961,109	-	-
Public safety	100,167,816	10,590,427	-
Public works	2,055,481	-	-
Health and welfare	8,522,014	44,696,609	-
Cultural and recreation	12,193,766	-	-
Community development	1,719,283	731,798	-
<b>Debt service:</b>			
Principal	1,282	-	575,000
Interest and fiscal charges	93,456	-	1,916,479
Debt issuance costs	-	-	-
<b>Capital outlay</b>	-	-	-
<b>Total expenditures</b>	<u>163,714,207</u>	<u>56,018,834</u>	<u>2,491,479</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>10,437,377</u>	<u>(1,740,126)</u>	<u>(187,401)</u>
<b>Other financing sources (uses)</b>			
Transfers from other funds	39,829	773,621	-
Transfers to other funds	(6,046,182)	(7,062)	-
Premium from issuance of general obligation bonds	-	-	-
Proceeds from sale of capital assets	-	-	-
Issuance of general obligation bonds	-	-	-
Proceeds from capital lease	-	-	-
<b>Total other financing sources (uses)</b>	<u>(6,006,353)</u>	<u>766,559</u>	<u>-</u>
<b>Net change in fund balances</b>	4,431,024	(973,567)	(187,401)
<b>Fund balances, beginning of year</b>	<u>66,936,303</u>	<u>23,112,094</u>	<u>1,427,470</u>
<b>Fund balances, end of period</b>	<u>\$ 71,367,327</u>	<u>\$ 22,138,527</u>	<u>\$ 1,240,069</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2019	2018
\$ 14,969,327	\$ -	\$ 42,051,832	\$ 178,745,661	\$ 172,620,033
-	-	3,074,727	3,074,727	2,928,808
-	-	13,419,595	30,034,321	29,776,859
569,093	-	-	569,093	748,673
-	-	123,546	518,152	492,872
126,198	-	13,687,898	48,646,533	46,524,721
-	-	25,084,893	58,405,731	56,191,278
-	60,318	316,607	12,784,312	8,911,102
-	-	-	263,864	179,314
-	-	68,370	8,291,738	8,372,021
-	-	442,815	3,395,457	3,976,935
15,664,618	60,318	98,270,283	344,729,589	330,722,616
-	73,504	5,240,556	44,275,169	45,275,582
-	-	45,463,943	156,222,186	149,608,949
-	-	12,506,373	14,561,854	13,910,394
-	-	5,344,873	58,563,496	56,514,423
-	-	4,401	12,198,167	10,036,683
-	-	8,163,700	10,614,781	18,283,331
15,188,718	-	411,897	16,176,897	40,692,498
3,695,671	-	20,567	5,726,173	7,096,636
-	-	-	-	211,971
-	-	24,789,306	24,789,306	22,044,046
18,884,389	73,504	101,945,616	343,128,029	363,674,513
(3,219,771)	(13,186)	(3,675,333)	1,601,560	(32,951,897)
2,777,521	470	15,774,510	19,365,951	31,319,462
-	(5,495,621)	(7,728,015)	(19,276,880)	(31,772,781)
-	1,055,701	-	1,055,701	934,663
-	-	-	-	1,725,438
-	9,770,000	-	9,770,000	13,025,000
-	-	1,625,204	1,625,204	-
2,777,521	5,330,550	9,671,699	12,539,976	15,231,782
(442,250)	5,317,364	5,996,366	14,141,536	(17,720,115)
2,595,046	7,226,123	46,035,385	147,332,421	165,052,536
\$ 2,152,796	\$ 12,543,487	\$ 52,031,751	\$ 161,473,957	\$ 147,332,421





# SEDGWICK COUNTY, KANSAS

## Statement of Net Position Proprietary Funds December 31, 2019

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<b><u>Assets</u></b>		
Current assets:		
Cash, including investments	\$ 6,968,444	\$ 24,711,574
Accounts receivable	415,000	1,511
Inventories, at cost	-	195,066
<b>Total current assets</b>	<b>7,383,444</b>	<b>24,908,151</b>
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	31,008,864
Construction in progress	1,430,375	-
Less accumulated depreciation	(48,926,247)	(29,490,661)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>139,380,245</b>	<b>9,878,137</b>
<b>Total assets</b>	<b>146,763,689</b>	<b>34,786,288</b>
<b><u>Liabilities</u></b>		
Current liabilities:		
Accounts payable	23,751	59,600
Estimated claims costs payable	-	2,828,600
<b>Total current liabilities</b>	<b>23,751</b>	<b>2,931,014</b>
Noncurrent liabilities:		
Estimated claims costs payable	-	921,500
<b>Total liabilities</b>	<b>23,751</b>	<b>3,852,514</b>
<b><u>Net position</u></b>		
Investment in capital assets	139,380,245	9,878,137
Unrestricted	7,383,444	21,055,637
<b>Total net position</b>	<b>146,739,938</b>	<b>30,933,774</b>
<b>Total liabilities and net position</b>	<b>\$ 146,763,689</b>	<b>\$ 34,786,288</b>



# SEDGWICK COUNTY, KANSAS

## Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Twelve Months Ended December 31, 2019

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
Operating revenues:		
Charges for services	\$ 590,000	\$ 44,609,576
Other revenue	9,117	238,345
Total operating revenues	<u>599,117</u>	<u>44,847,921</u>
Operating expenses:		
Salaries and benefits	-	1,495,049
Contractual services	561,097	2,726,268
Utilities	-	65,283
Supplies and fuel	-	3,076,427
Administrative charges	-	184,841
Depreciation expense	4,931,803	2,355,876
Claims expense	-	35,614,499
Total operating expenses	<u>5,492,900</u>	<u>45,536,547</u>
Operating loss	<u>(4,893,783)</u>	<u>(688,626)</u>
Nonoperating revenues:		
Total nonoperating revenues	<u>-</u>	<u>443,319</u>
Income loss before transfers	(4,893,783)	(245,307)
Transfers:		
Transfers from other funds	-	1,500,000
Transfers to other funds	<u>-</u>	<u>(1,589,071)</u>
Change in net position	(4,893,783)	(334,378)
Net position, beginning of year	<u>151,633,721</u>	<u>31,268,152</u>
Net position, end of period	<u>\$ 146,739,938</u>	<u>\$ 30,933,774</u>



# **SEDGWICK COUNTY, KANSAS**

## **Combining Balance Sheet** **Nonmajor Governmental Funds** **December 31, 2019**

(with comparative totals for December 31, 2018)

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals	
				2019	2018
<b>Assets:</b>					
Cash, including investments	\$ 20,332,352	\$ 25,790	\$ 36,556,834	\$ 56,914,976	\$ 49,737,427
Due from other agencies	-	-	-	-	717,457
Accounts receivable	1,638,897	-	-	1,638,897	2,303,532
Property tax receivable	39,300,000	-	-	39,300,000	36,494,167
Sales tax receivable	-	-	2,556,400	2,556,400	2,725,088
Inventories, at cost	378,130	-	-	378,130	430,614
<b>Total assets</b>	<b>\$ 61,649,379</b>	<b>\$ 25,790</b>	<b>\$ 39,113,234</b>	<b>\$ 100,788,403</b>	<b>\$ 92,408,285</b>
<b>Liabilities:</b>					
Accounts payable	1,490,803	-	274,005	1,764,808	1,806,734
Accrued wages	1,356,337	-	15,736	1,372,073	1,457,422
Due to other funds	-	-	779,471	779,471	835,726
Advance payable	-	-	4,377,381	4,377,381	4,615,932
Due to other entities	16,650	-	-	16,650	16,650
<b>Total liabilities</b>	<b>2,863,790</b>	<b>-</b>	<b>5,446,593</b>	<b>8,310,383</b>	<b>8,732,464</b>
<b>Deferred Inflows of Resources:</b>					
Deferred property tax revenue	39,300,000	-	-	39,300,000	36,494,167
Unavailable revenue - accounts receivable	1,146,269	-	-	1,146,269	1,146,269
<b>Total deferred inflows of resources</b>	<b>40,446,269</b>	<b>-</b>	<b>-</b>	<b>40,446,269</b>	<b>37,640,436</b>
<b>Fund balances:</b>					
<b>Nonspendable:</b>					
Inventories	\$ 378,130	\$ -	\$ -	\$ 378,130	\$ 430,614
<b>Restricted:</b>					
General Government	2,709,030	-	-	2,709,030	1,918,007
Debt Service	-	25,790	-	25,790	25,790
Public Safety	11,176,833	-	-	11,176,833	12,293,104
Public Works	675,479	-	-	675,479	2,558,196
Health and Welfare	961,019	-	-	961,019	1,242,107
Culture and Recreation	83,683	-	-	83,683	34,420
Community Development	9,500	-	-	9,500	9,500
Capital Outlay	-	-	13,909,068	13,909,068	10,433,213
<b>Committed:</b>					
Public Safety	1,299,130	-	-	1,299,130	-
Capital Outlay	-	-	9,466,153	9,466,153	9,462,679
<b>Assigned:</b>					
Public Works	629,428	-	-	629,428	534,049
Public Safety	417,088	-	-	417,088	413,135
Capital Outlay	-	-	11,082,946	11,082,946	7,529,270
Unassigned	-	-	(791,526)	(791,526)	(848,699)
<b>Total fund balance</b>	<b>18,339,320</b>	<b>25,790</b>	<b>33,666,641</b>	<b>52,031,751</b>	<b>46,035,385</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 61,649,379</b>	<b>\$ 25,790</b>	<b>\$ 39,113,234</b>	<b>\$ 100,788,403</b>	<b>\$ 92,408,285</b>



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# SEDGWICK COUNTY, KANSAS

## Combining Balance Sheet Nonmajor Governmental Funds - Special Revenue Funds December 31, 2019 (with comparative totals for December 31, 2018)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Assets:</b>				
Cash, including investments	\$ 829,779	\$ 501,763	\$ 1,721,278	\$ 564,248
Due from other agencies	-	-	-	-
Accounts receivable	-	-	1,628,947	-
Property tax receivable	7,436,902	3,141,283	4,536,511	2,320,314
Inventories, at cost	-	-	378,130	-
<b>Total assets</b>	<b>\$ 8,266,681</b>	<b>\$ 3,643,046</b>	<b>\$ 8,264,866</b>	<b>\$ 2,884,562</b>
<b>Liabilities:</b>				
Accounts payable	820,279	16,093	64,976	57,469
Accrued wages	-	44,606	422,762	17,624
Due to other entities	-	-	-	-
<b>Total liabilities</b>	<b>820,279</b>	<b>60,699</b>	<b>487,738</b>	<b>75,093</b>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax revenue	7,436,902	3,141,283	4,536,511	2,320,314
Unavailable revenue - accounts receivable	-	-	1,146,269	-
<b>Total deferred inflows of resources</b>	<b>7,436,902</b>	<b>3,141,283</b>	<b>5,682,780</b>	<b>2,320,314</b>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	\$ -	\$ -	\$ 378,130	\$ -
<b>Restricted:</b>				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	441,064	-	489,155
Culture and Recreation	-	-	-	-
Community Development	9,500	-	-	-
<b>Committed:</b>				
Public Safety	-	-	1,299,130	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	417,088	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<b>9,500</b>	<b>441,064</b>	<b>2,094,348</b>	<b>489,155</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 8,266,681</b>	<b>\$ 3,643,046</b>	<b>\$ 8,264,866</b>	<b>\$ 2,884,562</b>



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 1,255,405	\$ 122,180	\$ 471,551	\$ 83,683	\$ 2,995,130	\$ 2,357,144
-	-	-	-	-	-
241	-	181	-	-	-
4,318,362	347,056	-	-	-	-
-	-	-	-	-	-
<u>\$ 5,574,008</u>	<u>\$ 469,236</u>	<u>\$ 471,732</u>	<u>\$ 83,683</u>	<u>\$ 2,995,130</u>	<u>\$ 2,357,144</u>
333,015	1,726	2,125	-	87,077	89,600
158,740	7,523	24,872	-	-	118,806
16,650	-	-	-	-	-
<u>508,405</u>	<u>9,249</u>	<u>26,997</u>	<u>-</u>	<u>87,077</u>	<u>208,406</u>
4,318,362	347,056	-	-	-	-
-	-	-	-	-	-
<u>4,318,362</u>	<u>347,056</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	2,908,053	2,148,738
521,256	-	154,223	-	-	-
-	-	-	-	-	-
-	-	-	83,683	-	-
-	-	-	-	-	-
-	-	-	-	-	-
225,985	112,931	290,512	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>747,241</u>	<u>112,931</u>	<u>444,735</u>	<u>83,683</u>	<u>2,908,053</u>	<u>2,148,738</u>
<u>\$ 5,574,008</u>	<u>\$ 469,236</u>	<u>\$ 471,732</u>	<u>\$ 83,683</u>	<u>\$ 2,995,130</u>	<u>\$ 2,357,144</u>

(Continued)



# SEDGWICK COUNTY, KANSAS

**Combining Balance Sheet (continued)**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**December 31, 2019**  
*(with comparative totals for December 31, 2018)*

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Assets</b>				
Cash, including investments	\$ 30,800	\$ 1,782,959	\$ 170,818	\$ 44,285
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
<b>Total assets</b>	<u>\$ 30,800</u>	<u>\$ 1,782,959</u>	<u>\$ 170,818</u>	<u>\$ 44,285</u>
<b>Liabilities:</b>				
Accounts payable	-	3,575	-	12
Accrued wages	-	99,022	-	-
Due to other entities	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>102,597</u>	<u>-</u>	<u>12</u>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	\$ -	\$ -	\$ -	\$ -
<b>Restricted:</b>				
General Government	-	1,680,362	-	-
Public Safety	-	-	170,818	44,273
Public Works	-	-	-	-
Health and Welfare	30,800	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
<b>Committed:</b>				
Public Safety	-	-	-	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	-	-
<b>Unassigned</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total fund balance</b>	<u>30,800</u>	<u>1,680,362</u>	<u>170,818</u>	<u>44,273</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 30,800</u>	<u>\$ 1,782,959</u>	<u>\$ 170,818</u>	<u>\$ 44,285</u>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2019	2018
\$ 1,038,679	\$ 6,332,278	\$ 30,372	\$ 20,332,352	\$ 19,602,971
-	-	-	-	376,105
-	9,528	-	1,638,897	2,303,532
-	17,199,572	-	39,300,000	36,494,167
-	-	-	378,130	430,614
<u>\$ 1,038,679</u>	<u>\$ 23,541,378</u>	<u>\$ 30,372</u>	<u>\$ 61,649,379</u>	<u>\$ 59,207,389</u>
53	14,604	199	1,490,803	675,438
9,958	452,424	-	1,356,337	1,441,733
-	-	-	16,650	16,650
<u>10,011</u>	<u>467,028</u>	<u>199</u>	<u>2,863,790</u>	<u>2,133,821</u>
-	17,199,572	-	39,300,000	36,494,167
-	-	-	1,146,269	1,146,269
-	17,199,572	-	40,446,269	37,640,436
\$ -	\$ -	\$ -	\$ 378,130	\$ 430,614
1,028,668	-	-	2,709,030	1,918,007
-	5,874,778	30,173	11,176,833	12,293,104
-	-	-	675,479	2,558,196
-	-	-	961,019	1,242,107
-	-	-	83,683	34,420
-	-	-	9,500	9,500
-	-	-	1,299,130	-
-	-	-	629,428	534,049
-	-	-	417,088	413,135
-	-	-	-	-
<u>1,028,668</u>	<u>5,874,778</u>	<u>30,173</u>	<u>18,339,320</u>	<u>19,433,132</u>
<u>\$ 1,038,679</u>	<u>\$ 23,541,378</u>	<u>\$ 30,372</u>	<u>\$ 61,649,379</u>	<u>\$ 59,207,389</u>





# SEDGWICK COUNTY, KANSAS

**Combining Balance Sheet**  
**Nonmajor Capital Projects Funds**  
**December 31, 2019**  
*(with comparative totals for December 31, 2018)*

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
<b>Assets</b>				
Cash, including investments	\$ -	\$ 3,240	\$ 11,438,375	\$ 201,320
Due from other agencies	-	-	-	-
Sales tax receivable	-	-	2,556,400	-
<b>Total assets</b>	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 13,994,775</u>	<u>\$ 201,320</u>
<b>Liabilities:</b>				
Accounts payable	12,055	-	69,971	-
Accrued wages	-	-	15,736	-
Due to other funds	779,471	-	-	-
Advance payable	-	-	-	-
<b>Total liabilities</b>	<u>791,526</u>	<u>-</u>	<u>85,707</u>	<u>-</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
<b>Restricted:</b>				
Capital Outlay	\$ -	\$ -	\$ 13,909,068	\$ -
<b>Committed:</b>				
Capital Outlay	-	3,240	-	-
<b>Assigned:</b>				
Capital Outlay	-	-	-	201,320
<b>Unassigned</b>	(791,526)	-	-	-
<b>Total fund balance</b>	<u>(791,526)</u>	<u>3,240</u>	<u>13,909,068</u>	<u>201,320</u>
<b>Total liabilities and fund balances</b>	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 13,994,775</u>	<u>\$ 201,320</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2019	2018
\$ 45,623	\$ 14,026,157	\$ 7,582,983	\$ 3,259,136	\$ 36,556,834	\$ 30,108,666
-	-	-	-	-	341,352
-	-	-	-	2,556,400	2,725,088
<u>\$ 45,623</u>	<u>\$ 14,026,157</u>	<u>\$ 7,582,983</u>	<u>\$ 3,259,136</u>	<u>\$ 39,113,234</u>	<u>\$ 33,175,106</u>
-	185,863	6,116	-	274,005	1,131,296
-	-	-	-	15,736	15,689
-	-	-	-	779,471	835,726
-	4,377,381	-	-	4,377,381	4,615,932
-	4,563,244	6,116	-	5,446,593	6,598,643
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 13,909,068	\$ 10,433,213
-	9,462,913	-	-	9,466,153	9,462,679
45,623	-	7,576,867	3,259,136	11,082,946	7,529,270
-	-	-	-	(791,526)	(848,699)
<u>45,623</u>	<u>9,462,913</u>	<u>7,576,867</u>	<u>3,259,136</u>	<u>33,666,641</u>	<u>26,576,463</u>
<u>\$ 45,623</u>	<u>\$ 14,026,157</u>	<u>\$ 7,582,983</u>	<u>\$ 3,259,136</u>	<u>\$ 39,113,234</u>	<u>\$ 33,175,106</u>



# SEDGWICK COUNTY, KANSAS

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

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals	
				2019	2018
<b>Revenues</b>					
Property taxes	\$ 42,051,832	\$ -	\$ -	\$ 42,051,832	\$ 40,361,399
Emergency telephone services taxes	3,074,727	-	-	3,074,727	2,928,808
Sales taxes	-	-	13,419,595	13,419,595	13,204,431
Special assessments	-	-	-	-	145,008
Other taxes	123,546	-	-	123,546	86,051
Intergovernmental	9,187,750	-	4,500,148	13,687,898	12,713,517
Charges for services	25,010,071	-	74,822	25,084,893	21,398,472
Uses of money and property	259,912	-	56,695	316,607	243,189
Licenses and permits	68,370	-	-	68,370	91,195
Other	204,265	-	238,550	442,815	871,305
<b>Total revenues</b>	<b>79,980,473</b>	<b>-</b>	<b>18,289,810</b>	<b>98,270,283</b>	<b>92,043,375</b>
<b>Expenditures</b>					
Current:					
General government	5,240,556	-	-	5,240,556	5,274,880
Public safety	45,463,943	-	-	45,463,943	42,197,002
Public works	12,506,373	-	-	12,506,373	11,669,394
Health and welfare	5,344,873	-	-	5,344,873	5,307,432
Culture and recreation	4,401	-	-	4,401	4,194
Community development	8,163,700	-	-	8,163,700	7,880,749
Debt service:					
Principal	411,897	-	-	411,897	397,498
Interest and fiscal charges	20,567	-	-	20,567	20,589
Capital outlay	-	-	24,789,306	24,789,306	22,044,046
<b>Total expenditures</b>	<b>77,156,310</b>	<b>-</b>	<b>24,789,306</b>	<b>101,945,616</b>	<b>94,795,784</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,824,163</b>	<b>-</b>	<b>(6,499,496)</b>	<b>(3,675,333)</b>	<b>(2,752,409)</b>
<b>Other financing sources (uses)</b>					
Transfers from other funds	6,070	-	15,768,440	15,774,510	16,006,100
Transfers to other funds	(3,924,045)	-	(3,803,970)	(7,728,015)	(6,222,228)
Proceeds from capital lease	-	-	1,625,204	1,625,204	-
<b>Total other financing sources (uses)</b>	<b>(3,917,975)</b>	<b>-</b>	<b>13,589,674</b>	<b>9,671,699</b>	<b>9,783,872</b>
<b>Net change in fund balances</b>	<b>(1,093,812)</b>	<b>-</b>	<b>7,090,178</b>	<b>5,996,366</b>	<b>7,031,463</b>
<b>Fund balances, beginning of year</b>	<b>19,433,132</b>	<b>25,790</b>	<b>26,576,463</b>	<b>46,035,385</b>	<b>39,003,922</b>
<b>Fund balances, end of period</b>	<b>\$ 18,339,320</b>	<b>\$ 25,790</b>	<b>\$ 33,666,641</b>	<b>\$ 52,031,751</b>	<b>\$ 46,035,385</b>



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# SEDGWICK COUNTY, KANSAS

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

For the Twelve Months Ended December 31, 2019

(with comparative totals for the twelve months ended December 31, 2018)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Revenues</b>				
Property taxes	\$ 8,163,700	\$ 2,696,157	\$ 5,610,733	\$ 2,382,134
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	174,444	-	-
Charges for services	-	-	15,638,622	75
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	20	3,953	775
<b>Total revenues</b>	<b>8,163,700</b>	<b>2,870,621</b>	<b>21,253,308</b>	<b>2,382,984</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	20,002,709	-
Public works	-	-	-	-
Health and welfare	-	3,125,912	-	2,218,961
Culture and recreation	-	-	-	-
Community development	8,163,700	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<b>8,163,700</b>	<b>3,125,912</b>	<b>20,002,709</b>	<b>2,218,961</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>(255,291)</b>	<b>1,250,599</b>	<b>164,023</b>
<b>Other financing (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	(220,620)
<b>Total other financing (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(220,620)</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>(255,291)</b>	<b>1,250,599</b>	<b>(56,597)</b>
<b>Fund balances, beginning of year</b>	<b>9,500</b>	<b>696,355</b>	<b>843,749</b>	<b>545,752</b>
<b>Fund balances, end of period</b>	<b>\$ 9,500</b>	<b>\$ 441,064</b>	<b>\$ 2,094,348</b>	<b>\$ 489,155</b>



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 3,984,212	\$ 377,444	\$ -	\$ -	\$ -	\$ -
-	-	-	-	3,074,727	-
-	-	-	53,664	-	-
4,883,562	-	-	-	-	4,098,419
61,300	89,619	1,593,956	-	-	1,211,447
-	-	-	-	12,022	-
14,100	-	48,600	-	-	-
56,132	-	45	-	52,824	9
<u>8,999,306</u>	<u>467,063</u>	<u>1,642,601</u>	<u>53,664</u>	<u>3,139,573</u>	<u>5,309,875</u>
-	-	-	-	-	-
-	-	-	-	2,282,936	5,908,823
9,979,177	496,631	2,030,565	-	-	-
-	-	-	-	-	-
-	-	-	4,401	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,979,177</u>	<u>496,631</u>	<u>2,030,565</u>	<u>4,401</u>	<u>2,282,936</u>	<u>5,908,823</u>
<u>(979,871)</u>	<u>(29,568)</u>	<u>(387,964)</u>	<u>49,263</u>	<u>856,637</u>	<u>(598,948)</u>
6,070	-	-	-	-	-
(315,765)	-	(80,240)	-	(653,910)	-
(309,695)	-	(80,240)	-	(653,910)	-
(1,289,566)	(29,568)	(468,204)	49,263	202,727	(598,948)
<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>\$ 747,241</u>	<u>\$ 112,931</u>	<u>\$ 444,735</u>	<u>\$ 83,683</u>	<u>\$ 2,908,053</u>	<u>\$ 2,148,738</u>



# **SEDGWICK COUNTY, KANSAS**

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

### **Nonmajor Special Revenue Funds**

**For the Twelve Months Ended December 31, 2019**

*(with comparative totals for the twelve months ended December 31, 2018)*

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	69,882	-	-	-
Intergovernmental	-	31,325	-	-
Charges for services	-	5,075,228	5,104	40,329
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	32,226	-	-
<b>Total revenues</b>	<b>69,882</b>	<b>5,138,779</b>	<b>5,104</b>	<b>40,329</b>
<b>Expenditures</b>				
Current:				
General government	-	4,366,477	-	-
Public safety	-	-	-	46,495
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>4,366,477</b>	<b>-</b>	<b>46,495</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>69,882</b>	<b>772,302</b>	<b>5,104</b>	<b>(6,166)</b>
<b>Other financing (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	(39,082)	-	-	-
<b>Total other financing (uses)</b>	<b>(39,082)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>30,800</b>	<b>772,302</b>	<b>5,104</b>	<b>(6,166)</b>
<b>Fund balances, beginning of year</b>	<b>-</b>	<b>908,060</b>	<b>165,714</b>	<b>50,439</b>
<b>Fund balances, end of period</b>	<b>\$ 30,800</b>	<b>\$ 1,680,362</b>	<b>\$ 170,818</b>	<b>\$ 44,273</b>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2019	2018
\$ -	\$ 18,837,452	\$ -	\$ 42,051,832	\$ 40,361,399
-	-	-	3,074,727	2,928,808
-	-	-	123,546	86,051
-	-	-	9,187,750	9,766,524
906,420	387,971	-	25,010,071	21,398,472
20,808	226,447	635	259,912	231,625
-	5,670	-	68,370	91,195
-	58,281	-	204,265	236,632
<u>927,228</u>	<u>19,515,821</u>	<u>635</u>	<u>79,980,473</u>	<u>75,100,706</u>
874,079	-	-	5,240,556	5,274,880
-	17,222,980	-	45,463,943	42,197,002
-	-	-	12,506,373	11,669,394
-	-	-	5,344,873	5,307,432
-	-	-	4,401	4,194
-	-	-	8,163,700	7,880,749
-	-	-	-	91,081
-	411,897	-	411,897	397,498
-	20,567	-	20,567	20,589
<u>874,079</u>	<u>17,655,444</u>	<u>-</u>	<u>77,156,310</u>	<u>72,842,819</u>
<u>53,149</u>	<u>1,860,377</u>	<u>635</u>	<u>2,824,163</u>	<u>2,257,887</u>
-	-	-	6,070	6,678
<u>(34,428)</u>	<u>(2,580,000)</u>	<u>-</u>	<u>(3,924,045)</u>	<u>(2,158,477)</u>
<u>(34,428)</u>	<u>(2,580,000)</u>	<u>-</u>	<u>(3,917,975)</u>	<u>(2,151,799)</u>
18,721	(719,623)	635	(1,093,812)	106,088
<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>\$ 1,028,668</u>	<u>\$ 5,874,778</u>	<u>\$ 30,173</u>	<u>\$ 18,339,320</u>	<u>\$ 19,433,132</u>





# SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Twelve Months Ended December 31, 2019**  
*(with comparative totals for the twelve months ended December 31, 2018)*

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
<b>Revenues</b>				
Sales taxes	\$ -	\$ -	\$ 13,419,595	\$ -
Special assessments	-	-	-	-
Intergovernmental	-	-	4,500,148	-
Charges for services	-	-	74,822	-
Uses of money and property	-	-	-	-
Other revenue	53,627	-	-	-
<b>Total revenues</b>	53,627	-	17,994,565	-
<b>Expenditures</b>				
Capital outlay	(470)	200,017	16,139,365	-
<b>Total expenditures</b>	(470)	200,017	16,139,365	-
<b>(Deficiency) of revenues (under) expenditures</b>	54,097	(200,017)	1,855,200	-
<b>Other financing sources (uses)</b>				
Transfers from other funds	3,546	200,017	1,620,655	115,765
Transfers to other funds	(470)	-	-	(76,070)
Proceeds from capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	3,076	200,017	1,620,655	39,695
<b>Net change in fund balances</b>	57,173	-	3,475,855	39,695
<b>Fund balances (deficits), beginning of year</b>	(848,699)	3,240	10,433,213	161,625
<b>Fund balances (deficits), end of period</b>	\$ (791,526)	\$ 3,240	\$ 13,909,068	\$ 201,320



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2019	2018
\$ -	\$ -	\$ -	\$ -	\$ 13,419,595	\$ 13,204,431
-	-	-	-	-	145,008
-	-	-	-	4,500,148	2,946,993
-	-	-	-	74,822	149,644
-	-	-	56,695	56,695	11,564
-	184,923	-	-	238,550	634,673
-	184,923	-	56,695	18,289,810	17,092,313
-	5,884,696	357,709	2,207,989	24,789,306	21,952,965
-	5,884,696	357,709	2,207,989	24,789,306	21,952,965
-	(5,699,773)	(357,709)	(2,151,294)	(6,499,496)	(4,860,652)
-	9,425,277	1,823,180	2,580,000	15,768,440	15,999,422
-	(3,722,030)	(5,400)	-	(3,803,970)	(4,063,751)
-	-	-	1,625,204	1,625,204	-
-	5,703,247	1,817,780	4,205,204	13,589,674	11,935,671
-	3,474	1,460,071	2,053,910	7,090,178	6,925,375
45,623	9,459,439	6,116,796	1,205,226	26,576,463	19,651,088
\$ 45,623	\$ 9,462,913	\$ 7,576,867	\$ 3,259,136	\$ 33,666,641	\$ 26,576,463



# SEDGWICK COUNTY, KANSAS

## Combining Statement of Net Position Internal Service Funds December 31, 2019 (with comparative totals for December 31, 2018)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
<b>Assets</b>			
<b>Current assets:</b>			
Cash, including investments	\$ 12,292,408	\$ 6,373,145	\$ 4,694,204
Accounts receivable	1,511	-	-
Inventories, at cost	195,066	-	-
<b>Total current assets</b>	<b>12,488,985</b>	<b>6,373,145</b>	<b>4,694,204</b>
<b>Noncurrent assets:</b>			
<b>Capital assets:</b>			
Land	40,580	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	30,947,632	-	-
Less accumulated depreciation	(29,429,429)	-	-
<b>Total capital assets (net of accumulated depreciation)</b>	<b>9,878,137</b>	<b>-</b>	<b>-</b>
<b>Total assets</b>	<b>22,367,122</b>	<b>6,373,145</b>	<b>4,694,204</b>
<b>Liabilities</b>			
<b>Current liabilities:</b>			
Accounts payable	59,195	-	-
Accrued wages	28,727	6,179	7,908
Estimated claims costs payable	-	2,100,000	728,600
<b>Total current liabilities</b>	<b>87,922</b>	<b>2,106,179</b>	<b>736,508</b>
<b>Noncurrent liabilities:</b>			
Estimated claims costs payable	-	-	921,500
<b>Total liabilities</b>	<b>87,922</b>	<b>2,106,179</b>	<b>1,658,008</b>
<b>Net position</b>			
Investment in capital assets	9,878,137	-	-
Unrestricted	12,401,063	4,266,966	3,036,196
<b>Total net position</b>	<b>22,279,200</b>	<b>4,266,966</b>	<b>3,036,196</b>
<b>Total liabilities and net position</b>	<b>\$ 22,367,122</b>	<b>\$ 6,373,145</b>	<b>\$ 4,694,204</b>



Risk Management Reserve	Totals	
	2019	2018
\$ 1,351,817	\$ 24,711,574	\$ 24,338,450
-	1,511	954
-	195,066	173,004
1,351,817	24,908,151	24,512,408
-	40,580	40,580
-	8,319,354	8,319,354
61,232	31,008,864	30,665,698
(61,232)	(29,490,661)	(27,979,570)
-	9,878,137	11,046,062
1,351,817	34,786,288	35,558,470
405	59,600	493,496
-	42,814	46,722
-	2,828,600	2,828,600
405	2,931,014	3,368,818
-	921,500	921,500
405	3,852,514	4,290,318
-	9,878,137	11,046,062
1,351,412	21,055,637	20,222,090
1,351,412	30,933,774	31,268,152
\$ 1,351,817	\$ 34,786,288	\$ 35,558,470



# SEDGWICK COUNTY, KANSAS

## Combining Statement of Revenues, Expenses, and Changes in Net Position

### Internal Service Funds

For the Twelve Months Ended December 31, 2019

(with comparative totals for the twelve months ended December 31, 2018)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
<b>Operating revenues:</b>			
Charges for services	\$ 8,819,298	\$ 34,884,956	\$ 905,322
Other revenue	45,947	106,521	30,645
Total operating revenues	<u>8,865,245</u>	<u>34,991,477</u>	<u>935,967</u>
<b>Operating expenses:</b>			
Salaries and benefits	962,834	201,834	330,114
Contractual services	510,381	1,144,177	61,500
Utilities	65,283	-	-
Supplies and fuel	3,035,283	17,235	-
Administrative charges	184,841	-	-
Depreciation	2,355,876	-	-
Claims expense	-	33,337,848	1,624,124
Other	18,304	-	-
Total operating expenses	<u>7,132,802</u>	<u>34,701,094</u>	<u>2,015,738</u>
Operating loss	<u>1,732,443</u>	<u>290,383</u>	<u>(1,079,771)</u>
<b>Nonoperating revenues:</b>			
Investment income	-	134,066	108,247
Gain on sale of assets	183,166	-	-
Total nonoperating revenues	<u>183,166</u>	<u>134,066</u>	<u>108,247</u>
Income (loss) before transfers	1,915,609	424,449	(971,524)
<b>Transfers</b>			
Transfers from other funds		-	-
Transfers to other funds	<u>(1,589,071)</u>	<u>-</u>	<u>-</u>
Change in net position	326,538	424,449	(971,524)
Net position, beginning of year	<u>21,952,662</u>	<u>3,842,517</u>	<u>4,007,720</u>
Net position, end of period	<u>\$ 22,279,200</u>	<u>\$ 4,266,966</u>	<u>\$ 3,036,196</u>



Risk Management Reserve	Totals	
	2019	2018
\$ -	\$ 44,609,576	\$ 40,691,333
55,232	238,345	300,108
55,232	44,847,921	40,991,441
267	1,495,049	1,460,532
1,010,210	2,726,268	2,951,879
-	65,283	69,398
23,909	3,076,427	2,978,025
-	184,841	180,914
-	2,355,876	2,494,370
652,527	35,614,499	34,618,245
-	18,304	61,587
1,686,913	45,536,547	44,814,950
(1,631,681)	(688,626)	(3,823,509)
17,840	260,153	249,232
-	183,166	79,975
17,840	443,319	329,207
(1,613,841)	(245,307)	(3,494,302)
1,500,000	1,500,000	916,197
-	(1,589,071)	(462,878)
(113,841)	(334,378)	(3,040,983)
1,465,253	31,268,152	34,309,135
\$ 1,351,412	\$ 30,933,774	\$ 31,268,152



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