



2024 Sedgwick County Quarterly Financial Report

For the Twelve Months Ending Dec. 31, 2024

DIVISION OF FINANCE

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SEDGWICKCOUNTY.ORG



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Executive Summary

At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the fiscal year, ending December 31, 2024. The information contained in this report is based on unaudited financial statements and excludes adjustments that may be required by the County's auditors at a later date.

The first section of the report outlines financial information on a budgetary basis for applicable fund types, including comparisons of financial activities with the previous fiscal year and the adopted and revised budgets. The second section of the report outlines the financial status of active capital projects. The final section consists of fund statements which provide a broad overview of the County's finances in a manner similar to a private-sector business based on Generally Accepted Accounting Principles (GAAP).

When reporting financial status, the County typically aggregates information into one of several possible groupings: the General Fund, property-tax-supported funds, other operating funds, or all operating funds. The General Fund is the County's primary operating fund and accounts for County services that do not have a designated fund of their own. The General Fund includes most general government and law enforcement functions and receives the broadest variety of revenues. Currently, the operations of 46 departments are funded from the General Fund. The County has four other property-tax-supported funds, including Bond & Interest, Aging, Highway, and Wichita State University. Each fund provides services related to a specific function and the property taxes levied in each fund are used only to support those specific functions. References to 'property-tax-supported funds' mean the General Fund plus all other property-tax-supported funds. The County has 31 budgeted other operating funds which are not supported directly with property taxes, including grant funds, enterprise funds and internal service funds. References to 'operating funds' mean the property-tax-supported funds plus the other operating funds. Sedgwick County Fire District 1 is a distinct governmental entity that is operated as a part of Sedgwick County government and levies property taxes, but it is reported separately.

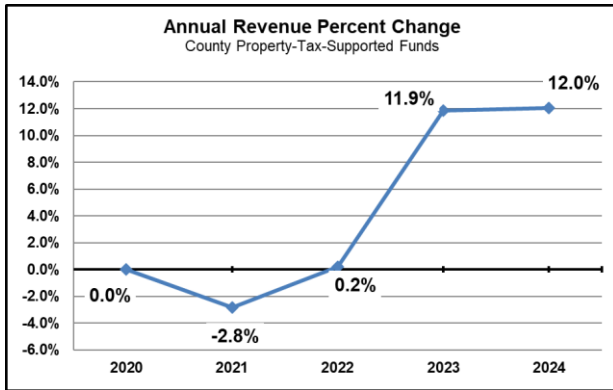
The 2024 Sedgwick County budget of \$642.8 million was presented as the economy continues in an unpredictable period, with various economic indicators in flux and seemingly contradictory at times. While the Federal government is taking action to attempt to stabilize the economy, the Sedgwick County Board of County Commissioners identified some key priorities as part of the County's 2024 budget process: address workforce shortages with compensation adjustments to preserve service levels while reducing the property tax rate.

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

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

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





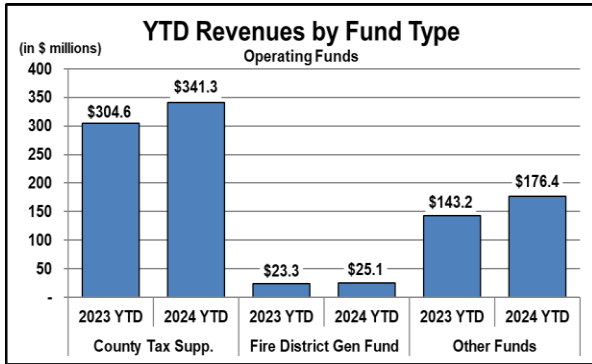
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2023.

- **Revenues totaled \$341.3 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$36.7 million (12.0 percent) compared to 2023.
- **Expenditures totaled \$334.9 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$30.1 million (9.9 percent) compared to 2023.
- **For all County property-tax-supported funds (excluding Fire District 1), ending fund balance increased by \$6.4 million.** The year-end General Fund balance increased by \$5.9 million (5.9 percent), primarily due to a \$33.2 million increase in transfer in-operating due to revenue replacement and \$13.2 million in investment income earnings in 2024. This increase is due primarily to strategic investment decisions and rising interest rates.

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

Revenue Highlights:

Revenue collections for all operating funds through 2024 increased 15.1 percent (\$72.8 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased \$36.7 million (12.0 percent) compared to 2023.



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

County property-tax-supported funds increased 12.0 percent (\$36.7 million) compared to 2023. The most significant increases occurred in other revenue (\$27.7 million), current property taxes (\$12.8 million), motor vehicle taxes (\$3.6 million), uses of money and property (\$1.6 million), charges for services (\$1.3 million), and back property taxes (\$0.2 million). The increase in other revenue (\$27.7 million) is due to a transfer-in (\$32.0 million) from American Rescue Plan Act (ARPA) funds to reimburse costs incurred for government services in 2024 in the General Fund. The increase in current property taxes (\$12.8 million) is due to an increase in assessed valuation of 9.0 percent for the current budget year, though the Commission reduced the mill levy rate to collect less than the total increase in assessed value. The increase in motor vehicle taxes (\$3.6 million) is due to an increase in motor vehicle registrations in 2024 compared to 2023. The increase in uses of money and property (\$1.6 million) is primarily due to an increase in investment income (\$5.1 million) as the result of more strategic investment decisions, which was offset by a decrease in interest on current taxes (\$3.3 million) and District Court investment income (\$0.3 million). The increase in charges for services (\$1.3 million) is primarily due to fees collected by Emergency Medical Services (EMS) for Medicaid fees (\$2.0 million), insurance fees (\$1.3 million), officer fees (\$0.4 million) collected by the Register of Deeds Office as a result of an increase in number and

length of documents processed in 2024 compared to 2023, patient fees (\$0.2 million), and District Court fees (\$0.1 million). The increases in charges for services were partially offset by a decrease in prisoner competency fees (\$0.9 million) due to a decrease in inmate population in 2024, after a new law passed in 2023 (Senate Bill 228) that provides reimbursement for fees for housing prisoners who are awaiting competency hearings, miscellaneous charges for services (\$0.6 million) primarily in the Division of Information Technology (IT) due to a decrease in subscriptions for Information Networks of Kansas (INK) that required less accounts when Odyssey went live, and prisoner housing/care collected by the Sheriff's Office (\$0.5 million). There were also decreases recorded in setoff program fees (\$0.2 million), pathology services fees (\$0.2 million) collected by the Regional Forensic Science Center (RFSC) due to a decrease in autopsies provided in 2024 compared to 2023, convenience fees (\$0.1 million) collected by MABCD as a result of the department moving out of the General Fund into the new Code Inspection and Enforcement Fund, and Medicare fees (\$0.1 million). The increase in back property taxes (\$0.2 million) is due to an increase in collection of delinquent taxes.

The increases were partially offset by decreases in licenses and permits (\$8.0 million), fines and forfeitures (\$1.2 million), reimbursements (\$1.0 million), miscellaneous revenue (\$0.1 million), and intergovernmental revenue (\$0.1 million). The decrease in licenses and permits (\$8.0 million) is due to MABCD moving out of the General Fund into the new Code Inspection and Enforcement Fund. The decrease in fines and forfeitures (\$1.2 million) is primarily due to a decrease in opioid settlement revenue (\$1.1 million) collected in 2024 compared to 2023, due to those funds now being collected in the new Municipalities Fight Addiction Fund, and a decrease in consumer judgments revenue (\$0.1 million) due to a decrease in consumer fraud cases in the District Attorney's Office. The decrease in reimbursements (\$1.0 million) is primarily due to the payment of final administrative charges (\$1.4 million) from the COMCARE, EMS, and Noxious Weeds Tax Funds in 2023 as a result of their consolidation into the General Fund, where no administrative charges were paid in 2024. The decrease in reimbursements was offset by an increase in miscellaneous reimbursements (\$0.4 million) due primarily to reimbursements in the



Elections Office for the 2024 presidential preference primary. The decrease in miscellaneous revenue (\$0.1 million) is primarily due to a one-time repayment from the Kansas Housing Assistance Program (KSHAP) that was received in 2023. The decrease in intergovernmental revenue (\$0.1 million) is primarily due to a decrease in Federal revenue (\$0.1 million) collected by the Sheriff's Department due to the timing of the State Criminal Alien Assistance Program (SCAAP) Grant received in 2024.

Fire District 1 revenue comes primarily from property taxes. Through 2024, revenue collections increased \$1.8 million (7.7 percent) when compared to 2023.

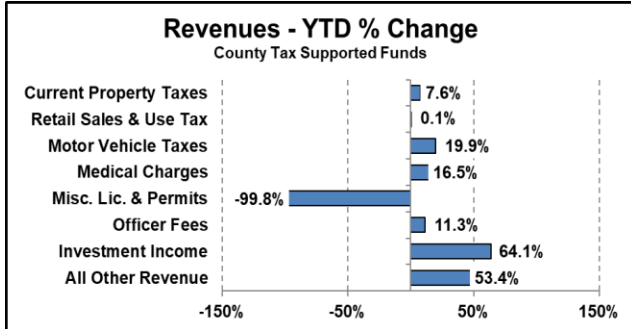
All other operating funds include grants, enterprise and internal service funds, and non-property-tax special revenue funds. All other operating funds increased \$33.2 million (23.1 percent) compared to 2023. The most significant increases occurred in intergovernmental revenue in non-property-tax-supported funds (\$17.5 million), licenses and permits in enterprise and internal service funds (\$9.1 million), charges for services in non-property-tax-supported funds (\$9.0 million), charges for services in enterprise and internal service funds (\$3.7 million), fines and forfeitures in non-property-tax-supported funds (\$1.3 million), miscellaneous revenue in enterprise and internal service funds (\$0.9 million), uses of money and property in enterprise and internal service funds (\$0.2 million), and tax revenue in non-property-tax-supported funds (\$0.1 million). The increase in intergovernmental revenue in non-property-tax-supported funds (\$17.5 million) is mainly due to an increase in Federal revenue (\$13.8 million) primarily for Federal State passthrough revenue (\$11.6 million) due to the timing of a grant received by the Health Department and Federal miscellaneous revenue (\$2.2 million) collected by the Health Department due to the timing of revenue received for the Health Resources and Services Administration (HRSA) Grant, an increase in State revenue (\$3.5 million) primarily collected by the Department of Aging and Disabilities for crisis stabilization for clients with intellectual and developmental disabilities (IDD), and an increase in local government revenue (\$0.2 million) primarily collected by COMCARE from the City of Wichita due to a new grant that started in late 2023 for the expansion of the ICT-1. The increase in licenses and permits in enterprise and internal service funds (\$9.1

million) is due to MABCD moving into the new Code Inspection and Enforcement Fund, an enterprise fund. The increase in charges for services in non-property-tax-supported funds (\$9.0 million) is primarily due to an increase in COMCARE Prospective Payment System (PPS-1) fees (\$8.5 million) collected for daily reimbursement of Medicaid fees received in 2024 as well as Medicaid fees (\$0.3 million) and insurance fees (\$0.2 million) collected by COMCARE for patient services. The increase in charges for services in enterprise and internal service funds (\$3.7 million) is primarily due to an increase in the employer-paid portion of benefits into the Health/Dental Insurance Fund (\$3.1 million), an increase in insurance fees (\$0.4 million) collected by Human Resources (HR) due to an increase in insurance payroll postings with more staff selecting higher coverage insurance plans in 2024 compared to 2023, an increase in convenience fees (\$0.1 million) collected by MABCD for fees paid with credit cards, and an increase in vehicle replacement charges (\$0.1 million) collected by Fleet Management. The increase in fines and forfeitures in non-property-tax-supported funds (\$1.3 million) is due to an increase in opioid settlement revenue in the new Municipalities Fight Addiction Fund. The increase in miscellaneous revenue in enterprise and internal service funds (\$0.9 million) is due to an increase in refunds in prescription benefit rebates collected by HR in 2024 compared to 2023. The increase in uses of money and property in enterprise and internal service funds (\$0.2 million) is due to an increase in investment income as the result of more strategic investment decisions. The increase in tax revenue in non-property-tax-supported funds (\$0.1 million) is due to an increase in 911 telephone tax revenue.

The increases were partially offset by decreases in other revenue in enterprise and internal service funds (\$6.7 million), reimbursements in enterprise and internal service funds (\$0.6 million), and other revenue in non-property-tax-supported funds (\$0.2 million). The decrease in other revenue in enterprise and internal service funds (\$6.7 million) is due to a transfer of MABCD fund balance to the new Code Inspection and Enforcement Fund. The decrease was offset by an increase in transfer in-operating revenue (\$1.2 million) for a year-end transfer to Risk Management because of an increase in property insurance and a transfer in-capital projects (\$0.2 million) to INTRUST Bank Arena to match the facility event fees. The decrease in reimbursements



in enterprise and internal service funds (\$0.6 million) is due to the claim recovery payments received for hail damage at the Sedgwick County Zoo in 2019 that was received in 2023 where no recovery payment was received in 2024. The decrease in other revenue in non-property-tax-supported funds (\$0.2 million) is due to the transfer in-operating funds to the new Municipalities Fight Addiction Fund, where all funds were transferred at the end of 2023 when the fund was created.

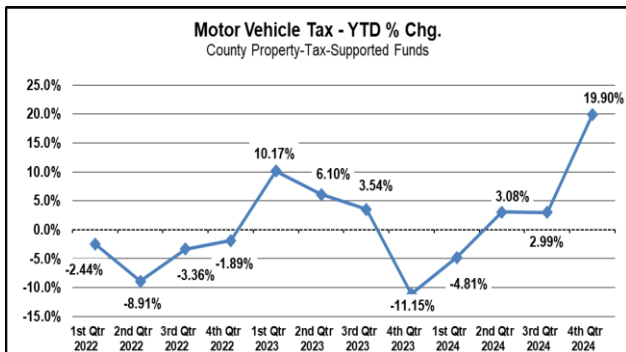


Key Revenues – Property-Tax-Supported Funds

Current property tax collections through 2024 increased \$12.8 million (7.6 percent) when compared to 2023, which is primarily due to an increase in assessed valuation.

Retail sales and use tax collections increased a nominal amount of \$41,150 (0.1 percent), compared to 2023. Collections in seven of twelve months in 2024 exceeded collections in the same months in 2023.

Motor vehicle tax collections are allocated to each fund with a property tax levy in proportion to the property tax levied during the previous year’s budget. Revenue from this source increased \$3.6 million (19.9 percent), compared to 2023. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. Through 2024, collections increased \$3.2 million (16.5 percent) when compared to 2023. The increase is largely attributable to increases in Medicaid fees (\$2.0 million), insurance fees (\$1.3 million), and patient fees (\$0.2 million) collected on behalf of EMS.

MABCD licenses and permits revenue decreased by \$8.0 million (99.8 percent) compared to 2023 as a result of those funds now being collected in the new Code Inspection and Enforcement Fund.

Officer fees increased by \$0.4 million (11.3 percent) compared to 2023. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. Through 2024, investment income increased \$5.1 million (64.1 percent) versus 2023, as the result of more strategic investment decisions.

All other revenue collections increased \$19.6 million (53.4 percent) compared to 2023.

Expenditure Highlights:

Total expenditures for all operating funds increased \$75.1 million (15.4 percent) compared to 2023. For all County property-tax-supported funds, expenditures increased \$30.2 million (9.9 percent). Increases were recorded in transfers out (\$22.1 million), personnel (\$14.6 million), commodities (\$1.2 million), and capital improvements (\$29,786), which were partially offset by decreases in contractals (\$6.5 million), equipment (\$0.7 million), and debt payments (\$0.6 million).

All other County operating funds expenditures (grants, internal service funds, and non-property-tax special revenue funds) increased \$36.4 million (23.4 percent) compared to 2023. The most significant increases occurred in transfers out (\$32.5 million) in non-property-tax-supported funds, contractals (\$8.0 million) in enterprise and internal service funds, personnel (\$7.3 million) and contractals (\$4.5

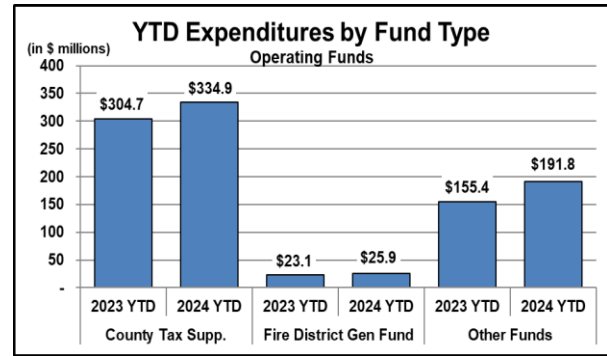


million) in non-property-tax-supported funds, personnel (\$4.0 million) and equipment (\$3.9 million) in enterprise and internal service funds, and commodities (\$0.9 million) in non-property-tax-supported funds.

The increase in transfers out in non-property-tax-supported funds (\$32.5 million) is mostly due to a transfer of ARPA funding to the General Fund for revenue replacement. The increase in contractals in enterprise and internal service funds (\$8.0 million) is mostly due to an increase in management services (\$3.6 million) by MABCD due to moving into the new Code Inspection and Enforcement Fund, by HR due to increases in costs associated with prescription medication (\$2.9 million), and by the Division of Finance due to an increase in property insurance (\$0.6 million), along with various other minor increases. Personnel in non-property-tax-supported funds increased by \$7.3 million compared to 2023, due to an increase in rates of pay and an increase in positions filled County-wide. The increase in contractals in non-property-tax-supported funds (\$4.5 million) is primarily in equipment repair and maintenance (\$1.9 million) by Emergency Communications for data encryption services, in management services (\$1.7 million) mostly by COMCARE due to a change in how affiliate payments are coded in 2024 compared to 2023, in financial professional services (\$0.4 million) by the Division of Finance due to ARPA related expenses, and in Medicaid pass-through (\$0.3 million) by COMCARE due to an increase in rates paid to affiliates for Medicaid services beginning January 1, 2024. Personnel increased in enterprise and internal service funds (\$4.0 million) primarily due to MABCD moving into the new Code Inspection and Enforcement Fund. The increase in equipment in enterprise and internal service funds (\$3.9 million) is mostly by Fleet Management due to the timing of vehicle acquisition. The increase in commodities in non-property-tax-supported funds (\$1.0 million) is mostly due to an increase in furniture (\$0.4 million) due to the remodeling at the Sedgwick County Courthouse (\$0.2 million) and by COMCARE (\$0.2 million) due to relocating services, and in repair parts – building and improvements (\$0.2 million) mostly by COMCARE due to relocating services, as well as other minor variances.

These increases were partially offset by decreases in capital improvements in non-property-tax-supported funds (\$16.2 million), in capital improvements (\$2.2

million) and commodities (\$0.4 million) in enterprise and internal service funds, and in equipment in non-property-tax-supported funds (\$0.1 million). The decrease in capital improvements in non-property-tax-supported funds (\$16.2 million) is mostly due to a decrease in facilities improvements due to upgrades at the jail and the remodeling at the Sedgwick County Courthouse, funded by ARPA. The decrease in capital improvements in enterprise and internal service funds (\$2.2 million) is primarily due to a decrease in CIP projects at INTRUST Bank Arena in 2024. The decrease in commodities in enterprise and internal services funds (\$0.4 million) is due to a decrease in fuel by Fleet Management. The decrease in equipment in non-property-tax-supported funds (\$0.1 million) is due to a decrease in vehicles (\$0.1 million) by COMCARE due to vehicles purchased in 2023.

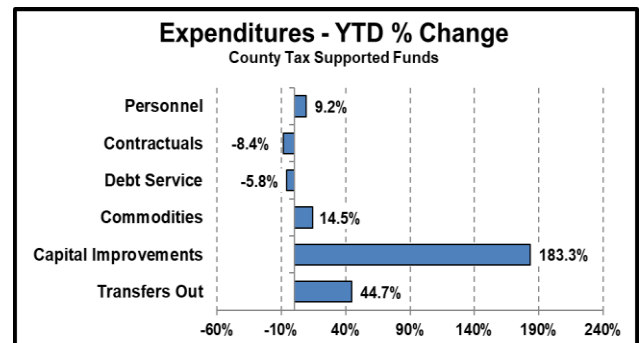


Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds' expenditures increased \$30.2 million (9.9 percent) compared to 2023.

Fire District 1 expenditures increased \$2.8 million (12.0 percent) compared to 2023.

All other operating funds' expenditures increased \$36.4 million (23.4 percent) compared to 2023.



Key Expenditures — Property-Tax-Supported Funds

Personnel expenditures increased \$14.6 million (9.2 percent) compared to 2023, primarily due to increases in salaries and wages (\$11.7 million), retirement contributions (\$2.0 million), health and life insurance premiums (\$0.8 million), and associated payroll taxes by departments County-wide when compared to 2023, along with the pay adjustments approved in the 2024 budget, adjustments made to the Sheriff pay plan in January 2024, and increases approved in September for Sheriff and District Attorney (DA) pay plans.

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

Contractual expenditures decreased \$6.5 million (8.4 percent) compared to 2023. The decrease in contractals (\$6.5 million) is primarily due to decreases in management services (\$6.4 million) by MABCD (\$3.5 million) due to department expenses moving out of the County General Fund and by Exploration Place (\$2.5 million) due to a capital campaign in 2023, and in natural gas (\$0.1 million) by Facilities.

Debt payments decreased \$0.6 million (5.8 percent) compared to the 2023, primarily due to a decrease in interest payments (\$0.3 million) and in debt payments (\$0.3 million).

Commodities expenditures increased \$1.2 million (14.5 percent) compared to 2023, due to an increase in postage/shipping costs (\$0.5 million) mostly by Central Services due to postage for the 2024 presidential election as well as an increase in postage costs, in fuel (\$0.3 million) by EMS due to a change in how fuel expenses are recorded, in furniture (\$0.2 million), technology equipment (\$0.1 million), and operating supplies (\$0.1 million) all by departments County-wide. Previously, fuel expenses had been charged with monthly fleet charges; however, EMS has moved to utilizing WEX cards, and fuel

expenses will now mostly be recorded within EMS fund centers.

Capital Improvement expenditures increased a nominal amount, \$29,786 (183.3 percent), compared to 2023, due to an increase in improvements other than buildings for a shopping cart related to the courthouse remodel. Shopping carts are used throughout the County’s purchasing system, which allows users to commit the amount of budget authority needed to cover the annual cost of a product or a service at any point during the year.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures decreased by \$0.7 million (55.7 percent) compared to 2023. The decrease is due to fewer vehicles purchased (\$0.7 million) by the Sheriff’s Office and the Highways Department in 2024 compared to 2023.

Transfers to other funds increased \$22.1 million (44.7 percent) compared to 2023. The increase is primarily due to increases in transfers out – operating (\$11.2 million) mostly by the Division of Finance due to year-end transfers, in transfers out – capital projects (\$10.5 million) due to increases in cash-funded projects as well as a transfer due to an amendment to the Capital Improvement Program (CIP) for EMS Post 1, and in transfers out – grant match (\$0.3 million) by the Department of Aging and Disabilities due an increase in grant match due to a vehicle purchase and by the Health Department due to a change in matching grants.

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



2024 Year-End Fund Balance Operating Funds By Fund Type (Budgetary Basis)

| | <i>Special Revenue Funds</i> | | | | | | Total Operating Funds |
|--------------------------------------|------------------------------|-----------------------|---------------------------|-------------------------|---------------------------|----------------------------------|--------------------------|
| | General Fund | Debt Service Funds | Property Tax Supported | Fire District 1 Fund | Non-Property Tax Funds | Enterprise & Internal Service | |
| Revenues | | | | | | | |
| Property taxes | \$ 158,766,042 | \$ 7,355,584 | \$ 16,561,298 | \$ 20,999,619 | \$ - | \$ - | \$ 203,682,544 |
| Motor vehicle taxes | 18,146,020 | 1,366,559 | 1,899,170 | 2,093,115 | - | - | 23,504,865 |
| Local retail sales & use tax | 39,192,136 | - | - | - | - | - | 39,192,136 |
| All other taxes | 234,615 | 336,759 | - | - | 3,896,213 | - | 4,467,587 |
| Licenses & permits | 38,038 | - | 13,800 | 9,725 | 89,524 | 9,076,488 | 9,227,575 |
| Intergovernmental | 540,739 | - | 4,878,897 | - | 63,728,327 | - | 69,147,963 |
| Charges for services | 33,973,497 | - | 17,944 | 804,110 | 46,265,706 | 50,990,663 | 132,051,920 |
| Fines & forfeitures | 50,769 | - | - | - | 1,651,482 | - | 1,702,251 |
| Miscellaneous | 2,072,782 | - | 46,002 | 448,018 | 140,085 | 3,746,695 | 6,453,583 |
| Reimbursements | 4,578,064 | - | 28,372 | 4,137 | 92,966 | 479,130 | 5,182,669 |
| Uses of money & property | 16,592,244 | - | - | 780,693 | 343,018 | 1,091,476 | 18,807,431 |
| Transfers in & other proceeds | 32,247,457 | 2,331,687 | - | - | 1,380,931 | 4,560,919 | 40,520,993 |
| Total | 306,432,404 | 11,390,589 | 23,445,484 | 25,139,417 | 117,588,251 | 69,945,371 | 553,941,516 |
| Expenditures | | | | | | | |
| Personnel | 165,281,513 | - | 6,951,882 | 19,307,087 | 64,704,724 | 5,718,831 | 261,964,037 |
| Contractual | 54,209,895 | 31,184 | 16,225,683 | 2,083,377 | 30,821,336 | 51,022,042 | 154,393,517 |
| Debt Service | - | 10,485,266 | - | 708,065 | - | - | 11,193,331 |
| Commodities | 9,191,603 | - | 249,192 | 771,014 | 3,667,947 | 3,622,447 | 17,502,203 |
| Capital improvements | 46,039 | - | - | - | 1,830,734 | 1,497,371 | 3,374,144 |
| Capital outlay | 529,072 | - | - | 540,470 | 446,333 | 3,044,668 | 4,560,542 |
| Transfers to other funds | 71,290,884 | - | 370,115 | 2,500,000 | 33,346,938 | 2,097,547 | 109,605,484 |
| Total | 300,549,006 | 10,516,451 | 23,796,872 | 25,910,014 | 134,818,011 | 67,002,906 | 562,593,259 |
| Net change in fund balance | 5,883,398 | 874,139 | (351,388) | (770,597) | (17,229,760) | 2,942,465 | (8,651,743) |
| Actual beginning fund balance | 99,427,609 | 6,054,290 | 4,731,421 | 8,770,201 | 78,083,693 | 20,531,774 | 217,598,988 |
| Ending Fund Balance | \$ 105,311,007 | \$ 6,928,429 | \$ 4,380,033 | \$ 7,999,604 | \$ 60,853,933 | \$ 23,474,238 | \$ 208,947,245 |

Year-End Fund Balance:

General Fund: Revenues exceeded expenditures by \$5.9 million at year-end, primarily due to a \$32.2 million transfer in – operating due to revenue replacement and \$13.2 million in investment income earnings in 2024. This increase is due primarily to strategic investment decisions and rising interest rates.

Debt Service Funds: Expenditures from debt service funds were \$0.9 million less than revenues. This decrease in expenses is due primarily to retiring debt issuances and less debt originated than previously planned.

Special Revenue Funds–Property Tax Supported: These funds decreased by \$0.4 million by year-end, primarily due to an increase in personnel in the Highway Fund.

Fire District 1: The fund balance decreased by \$0.7 million by year-end, primarily due to a transfer to the Fire District Special Equipment Fund to strategically draw-down fund balance for use for upcoming equipment needs.

Special Revenue Funds–Non Property Tax Supported: These funds decreased by \$17.2 million by year-end. The decrease is primarily due to the expenditure of Federal American Rescue Plan Act (ARPA) revenues previously received.

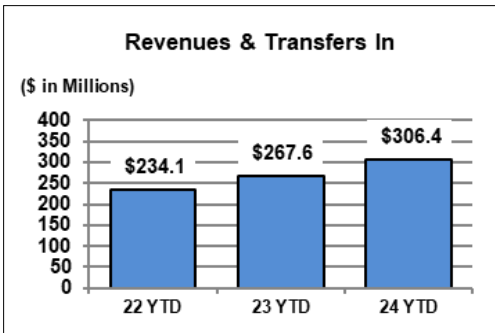
Enterprise and Internal Service Funds: The fund balances within this fund increased by \$2.9 million by year-end. This increase is primarily due to a stabilized staff, thus causing a decrease in turnover rates. Additionally, more employees are choosing higher cost insurance plans, resulting in the increased revenues.



General Fund

General Fund

Major Revenues



Total revenues in the General Fund through 2024 totaled \$306.4 million, an increase of \$38.8 million (14.5 percent) compared 2023.

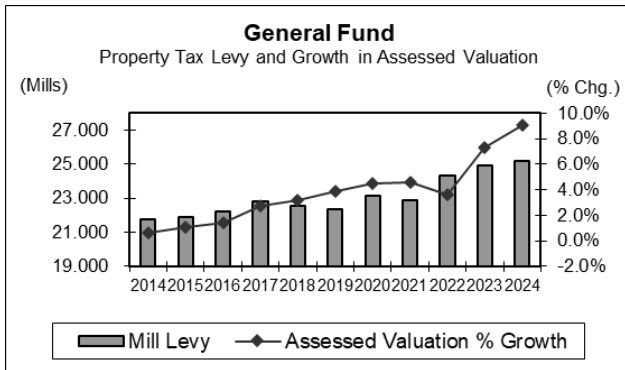
The increase in revenue is largely attributable to increases in other revenue (\$27.7 million), current property taxes (\$14.6 million), motor vehicle taxes (\$3.8 million), uses of money and property (\$1.6 million), charges for services (\$1.3 million), and back property taxes (\$0.2 million). The increase in other revenue (\$27.7 million) is due to a transfer-in (\$32.0 million) from American Rescue Plan Act (ARPA) funds to reimburse costs incurred for government services in 2024 in the General Fund. The increase in current property taxes (\$14.6 million) is due to an increase in assessed valuation of 9.0 percent for the current budget year, though the Commission reduced the mill levy rate to collect less than the total increase in assessed value. The increase in motor vehicle taxes (\$3.8 million) is due to an increase in motor vehicle registrations in 2024 compared to 2023. The increase in uses of money and property (\$1.6 million) is primarily due to an increase in investment income (\$5.1 million) as the result of more strategic investment decisions, which was offset by a decrease in interest on current taxes (\$3.3 million) and District Court investment income (\$0.3 million). The increase in charges for services (\$1.3 million) is primarily due to fees collected by Emergency Medical Services (EMS) for Medicaid fees (\$2.0 million), insurance fees (\$1.3 million), officer fees (\$0.4 million) collected by the Register of Deeds Office as a result of an increase in number and length of documents processed in 2024 compared to 2023, patient fees (\$0.2 million), and District Court fees (\$0.1 million). The increases in charges for services were partially offset by a decrease in prisoner competency fees (\$0.9 million) due to a decrease in inmate population in 2024, after

a new law passed in 2023 (Senate Bill 228) that provides reimbursement for fees for housing prisoners who are awaiting competency hearings, miscellaneous charges for services (\$0.6 million) primarily in the Division of Information Technology (IT) due to a decrease in subscriptions for Information Networks of Kansas (INK) that required less accounts when Odyssey went live, and prisoner housing/care collected by the Sheriff's Office (\$0.5 million). There were also decreases recorded in setoff program fees (\$0.2 million), pathology services fees (\$0.2 million) collected by the Regional Forensic Science Center (RFSC) due to a decrease in autopsies provided in 2024 compared to 2023, convenience fees (\$0.1 million) collected by MABCD as a result of the department moving out of the General Fund into the new Code Inspection and Enforcement Fund, and Medicare fees (\$0.1 million). The increase in back property taxes (\$0.2 million) is due to an increase in the collection of delinquent taxes.

The increases were partially offset by decreases in licenses and permits (\$8.0 million), fines and forfeitures (\$1.2 million), reimbursements (\$1.0 million), miscellaneous revenue (\$0.2 million), and intergovernmental revenue (\$0.1 million). The decrease in licenses and permits (\$8.0 million) is due to MABCD moving out of the General Fund into the new Code Inspection and Enforcement Fund. The decrease in fines and forfeitures (\$1.2 million) is primarily due to a decrease in opioid settlement revenue (\$1.1 million) collected in 2024 compared to 2023, due to those funds now being collected in the new Municipalities Fight Addiction Fund, and a decrease in consumer judgments revenue (\$0.1 million) due to a decrease in consumer fraud cases in the District Attorney's Office. The decrease in reimbursements (\$1.0 million) is primarily due to the payment of final administrative charges (\$1.4 million) from the COMCARE, EMS, and Noxious Weeds Tax Funds in 2023 as a result of their consolidation into the General Fund, where no administrative charges were paid in 2024. The decrease in reimbursements was offset by an increase in miscellaneous reimbursements (\$0.4 million) due primarily to reimbursements in the Elections Office for the 2024 presidential preference primary. The decrease in miscellaneous revenue (\$0.2 million) is primarily

due to a one-time repayment from the Kansas Housing Assistance Program (KSHAP) that was received in 2023. The decrease in intergovernmental revenue (\$0.1 million) is primarily due to a decrease in Federal revenue (\$0.1 million) collected by the Sheriff's Department due to the timing of the State Criminal Alien Assistance Program (SCAAP) Grant received in 2024.

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 2024, \$156.6 million in current property taxes had been collected, an increase of \$14.6 million (10.3 percent) compared to the previous year. The mill levy rate for this Fund is 25.205, an increase of 0.279 mills from the 2023 rate of 24.926 mills.

Local retail sales and use tax collections through 2024 increased a nominal amount of \$41,150 (0.1 percent) compared to 2023. Collections in seven of twelve months in 2024 exceeded collections in the same months in 2023. Disbursements from the State typically occur two months after the date of purchase and the numbers in the table below reflect that trend.

| Local Retail Sales & Use Tax | | | |
|------------------------------|-------------------|-------------------|--------------|
| Year-to-Date Comparison | | | |
| Month | 2023 | 2024 | % Change |
| January | 3,102,485 | 3,174,576 | 2.32% |
| February | 3,845,284 | 3,645,478 | -5.20% |
| March | 3,069,072 | 2,939,795 | -4.21% |
| April | 2,923,807 | 2,956,907 | 1.13% |
| May | 3,512,157 | 3,396,700 | -3.29% |
| June | 3,111,737 | 3,113,443 | 0.05% |
| July | 3,213,106 | 3,391,905 | 5.56% |
| August | 3,645,621 | 3,368,926 | -7.59% |
| September | 2,959,469 | 3,395,428 | 14.73% |
| October | 3,388,164 | 3,539,061 | 4.45% |
| November | 3,315,094 | 3,046,845 | -8.09% |
| December | 3,064,992 | 3,223,073 | 5.16% |
| Total | 39,150,986 | 39,192,136 | 0.11% |

Motor Vehicle tax collections were \$18.1 million through 2024, an increase of \$3.8 million (26.9 percent) compared to 2023. Motor vehicle taxes are collected in accordance with K.S.A. 79-5111, which requires these taxes to be allocated to each fund with a property-tax levy in proportion to the property tax levied during the previous year's budget.

Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the Exploited and Missing Child Unit (EMCU), which is a jointly operated program between the Sheriff's Office, the Kansas Department for Children and Families (DCF), and the Wichita Police Department (WPD) that investigates child abuse, human trafficking, and missing children cases. Receipts in this category totaled \$0.5 million, a decrease of \$0.1 million (18.7 percent) compared to the 2023.

Charges for services revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The \$34.0 million collected through 2024 was \$1.3 million (3.8 percent) more than the in 2023, mainly due to fees collected by Emergency Medical Services (EMS) for Medicaid fees (\$2.0 million), insurance fees (\$1.3 million), officer fees (\$0.4 million) collected by the Register of Deeds Office as a result of an increase in number and length of documents processed in 2024 compared to 2023, patient fees (\$0.2 million), and District Court fees (\$0.1 million). The increases in charges for services were partially offset by a

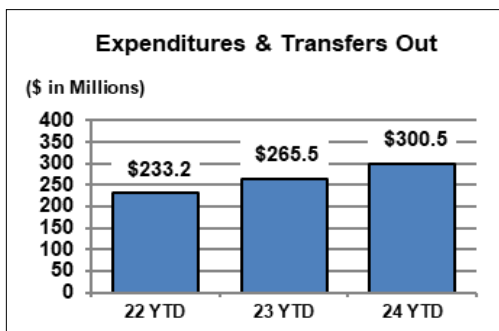


decrease in prisoner competency fees (\$0.9 million) due to a decrease in inmate population in 2024, after a new law passed in 2023 (Senate Bill 228) that provides reimbursement for fees for housing prisoners who are awaiting competency hearings, miscellaneous charges for services (\$0.6 million) primarily in the Division of Information Technology (IT) due to a decrease in subscriptions for Information Networks of Kansas (INK) that required less accounts when Odyssey went live, and prisoner housing/care collected by the Sheriff's Office (\$0.5 million). There were also decreases recorded in setoff program fees (\$0.2 million), pathology services fees (\$0.2 million) collected by the Regional Forensic Science Center (RFSC) due to a decrease in autopsies provided in 2024 compared to 2023, convenience fees (\$0.1 million) collected by MABCD as a result of the department moving out of the General Fund into the new Code Inspection and Enforcement Fund, Medicare fees (\$0.1 million), and camping fees (\$0.1 million).

Uses of Money and Property revenue, which includes investment income, increased \$1.6 million (10.4 percent) compared to 2023 as the result of more strategic investment decisions and elevated interest rates.

Transfers from other funds and other proceeds are typically a result of completed capital projects, which varies as projects can be completed any time during the year. Through 2024, \$32.2 million was captured in this category, which is \$27.7 million (614.0 percent) more than in 2023 primarily due to ARPA reimbursements.

Major Expenditures



Actual year-to-date expenditures through 2024 increased \$35.0 million (13.2 percent) compared to the same timeframe in 2023. Increases were recorded in personnel (\$13.4 million), transfers out (\$26.5 million), commodities (\$1.3 million), and capital improvements (\$29,786), which were

partially offset by decreases in contractals (\$5.5 million) and equipment (\$0.6 million).

Personnel costs increased \$13.4 million (8.8 percent) compared to 2023. The increase is mostly attributable to increases in salaries and wages (\$10.9 million), retirement contributions (\$1.9 million), health and life insurance premiums (\$0.7 million), and associated payroll taxes by departments County-wide due to the pay adjustments approved in the 2024 budget and adjustments made to the Sheriff pay plan in January 2024 and increases approved in September for Sheriff and District Attorney (DA) pay plans.

| General Fund Detailed Personnel Expenditures | | | | |
|--|--------------------------|-----------------------|--|--------------|
| Category | Year-to Date Comparison* | | | % Change |
| | 2023 | 2024 | | |
| Salaries and Wages | \$ 100,990,518 | \$ 111,841,044 | | 10.74% |
| Overtime | 7,344,903 | 6,346,209 | | -13.60% |
| Allowances | 78,020 | 80,310 | | 2.93% |
| FICA - OASDI | 6,545,591 | 7,133,039 | | 8.97% |
| FICA - HI | 1,537,817 | 1,675,466 | | 8.95% |
| Health/Dental Ins. | 19,565,518 | 20,275,549 | | 3.63% |
| Retirement | 13,605,651 | 15,530,919 | | 14.15% |
| Workers' Comp. | 1,410,413 | 1,572,480 | | 11.49% |
| Unemployment Tax | 107,663 | 107,285 | | -0.35% |
| Vac. Sell as Benefits | 193,600 | 191,155 | | -1.26% |
| Donated Leave | 1,804 | 7,190 | | 298.52% |
| Wireless Allowance | 146,696 | 142,163 | | -3.09% |
| Call Back/On Call | 118,714 | 153,402 | | 29.22% |
| Total | \$ 151,862,985 | \$ 165,281,384 | | 8.84% |

Contractual services expenditures decreased \$5.5 million (9.2 percent) in 2024, compared to 2023. The decrease in contractals is primarily due to a decrease in management services (\$6.3 million) mainly by the Metropolitan Area Building & Construction Department (MABCD) (\$3.5 million) due to department expenses moving out of the County General Fund, and by Exploration Place (\$2.5 million) due to a capital campaign in 2023. The decrease was offset by an increase in grant award (\$0.6 million) mostly due to a contribution to the Sedgwick County Zoo for the Elephant BOMA campaign as well as an increase in electricity (\$0.2 million) by the Facilities Department.

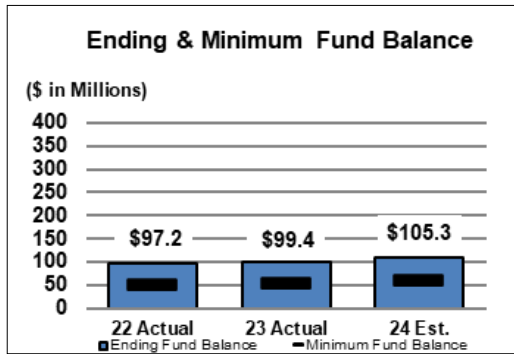
Commodity expenditures increased \$1.3 million (16.0 percent) compared to 2023. The increase is primarily due to increases in postage/shipping (\$0.5 million) mostly by Central Services, in fuel (\$0.3 million) by EMS due to a change in how fuel expenses are recorded, in furniture (\$0.2 million) mostly by the District Attorney's Office, in technology equipment (\$0.2 million) mostly by the Sheriff's Office for a forensic imaging capturing system, and an increase in drug purchases (\$0.1



million) mostly by the Health Department due to increased costs of vaccinations. Previously, fuel expenses had been charged with monthly fleet charges; however, EMS has moved to utilizing WEX cards, and fuel expenses will now mostly be recorded within EMS fund centers.

Transfers to other funds include the transfer of half of all retail sales and use tax collections. In accordance with the 1985 vote to implement a 1.0 percent County-wide sales tax, \$1.6 million annually is transferred to the Bond and Interest Fund to support debt service on bonded public works projects, and the remaining balance is transferred to the Local Sales Tax Road and Bridge Fund. Other transfers include funding from cash-funded capital facility and drainage projects. Those projects include the Building Automation System (BAS) replacement for multiple County-owned facilities (\$3.0 million), refreshing the Historic Courthouse data center (\$1.4 million), replacing and installing new outdoor warning devices (\$0.7 million), replacing roofs on County-owned properties (\$0.7 million), and upgrades to the public elevators as the Main Courthouse, Historic Courthouse, and Parking Garage (\$0.4 million).

General Fund Ending Balance



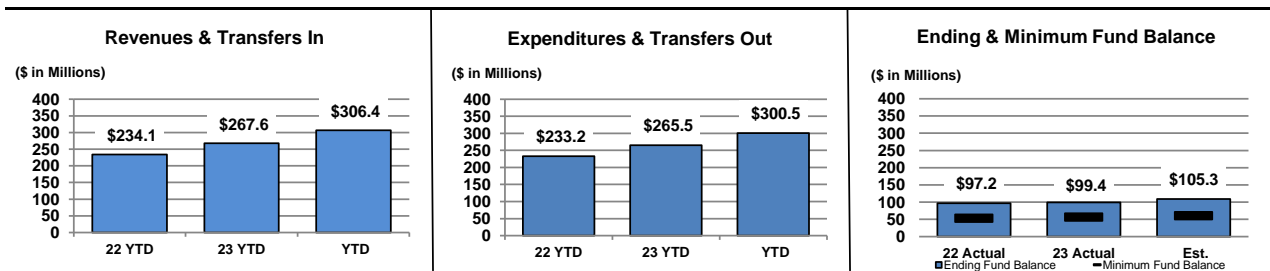
The General Fund 2024 beginning budgetary fund balance of \$99.4 million increased \$5.9 million (5.9 percent) by the end of 2024, primarily due to an increase in transfer-in revenue replacement as well as an increase in investment income. This increase is due primarily to strategic investment decisions and rising interest rates.



General Fund

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

Revenues through 2024 increased \$38.8 million versus 2023, specifically in transfers in (\$27.7 million), current property taxes (\$14.6 million), motor vehicle taxes (\$3.8 million), uses of money and property (\$1.6 million), charges for services (\$1.3 million), and back property taxes (\$0.2 million). The increases were partially offset by decreases in licenses and permits (\$8.0 million), fines and forfeitures (\$1.2 million), reimbursements (\$1.0 million), miscellaneous revenue (\$0.2 million), and intergovernmental revenue (\$0.1 million). Expenditures increased \$35.1 million compared to 2023, specifically in transfers out (\$26.5 million), personnel (\$13.4 million), and commodities (\$1.3 million). The increases in expenditures were partially offset by decreases in contractuels (\$5.5 million) and equipment (\$0.6 million).



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

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

| | 2023 YTD | | 2024 YTD | |
|---|-------------------------|----------------------|----------------------|-----------------------|
| | Annual Budgeted Amounts | | | |
| | YTD Actual Amounts | Adopted | Revised | YTD Actual Amounts |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ 141,999,143 | \$ 156,302,519 | \$ 156,302,519 | \$ 156,580,092 |
| Back Prop. Taxes & Ref. Warrants | 2,011,397 | 9,302,639 | 9,302,639 | 2,185,950 |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | 14,300,861 | 34,793,647 | 34,793,647 | 18,146,020 |
| Local Retail Sales & Use Taxes | 39,150,986 | 39,568,789 | 39,568,789 | 39,192,136 |
| All Other Taxes | 206,359 | 281,312 | 281,312 | 234,615 |
| Licenses & Permits | 8,038,966 | 61,554 | 61,554 | 38,038 |
| Intergovernmental | 665,121 | 878,914 | 878,914 | 540,739 |
| Charges for Services | 32,720,420 | 30,716,640 | 30,716,640 | 33,973,497 |
| Fines & Forfeitures | 1,216,391 | 189,663 | 189,663 | 50,769 |
| Miscellaneous | 2,239,899 | 2,030,567 | 2,030,567 | 2,072,782 |
| Reimbursements | 5,533,614 | 4,104,233 | 4,104,233 | 4,578,064 |
| Uses of Money & Property | 15,032,973 | 5,207,894 | 5,207,894 | 16,592,244 |
| Transfers In & Other Proceeds | 4,516,745 | - | - | 32,247,457 |
| Total Revenues & Transfers In | 267,632,874 | 283,438,370 | 283,438,370 | 306,432,404 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ 151,862,985 | \$ 177,229,788 | \$ 166,226,137 | \$ 165,281,513 |
| Contractuals | 59,731,012 | 82,880,657 | 55,209,334 | 54,209,895 |
| Debt Service | - | - | - | - |
| Commodities | 7,927,128 | 11,229,731 | 9,650,233 | 9,191,603 |
| Capital Improvement | 16,253 | 5,329,167 | 46,066 | 46,039 |
| Capital Outlay | 1,118,997 | 1,401,048 | 582,790 | 529,072 |
| Transfers Out | 44,815,986 | 24,943,792 | 71,299,623 | 71,290,884 |
| Total Expenditures & Transfers Out | 265,472,360 | 303,014,183 | 303,014,183 | 300,549,006 |
| Net Change in Fund Balance | 2,160,514 | (19,575,814) | (19,575,814) | 5,883,398 |
| Actual Beginning Fund Balance | 97,242,961 | 99,427,609 | 99,427,609 | 99,427,609 |
| Ending Fund Balance | \$ 99,403,475 | \$ 79,851,796 | \$ 79,851,796 | \$ 105,311,007 |



General Fund

Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

| | 2023 YTD | 2024 YTD | | YTD Actual Amounts |
|---|-----------------------|-------------------------|------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | |
| | | Adopted | Revised | |
| Expenditures and Interfund Transfers Out By Department | | | | |
| General Government | | | | |
| County Commission | | | | |
| Personnel | 828,759 | 909,621 | 863,084 | 863,083 |
| Contractuals | 101,217 | 106,419 | 61,970 | 62,003 |
| Debt Service | - | - | - | - |
| Commodities | 14,921 | 18,381 | 18,381 | 17,967 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total County Commission | 944,896 | 1,034,421 | 943,435 | 943,053 |
| County Manager | | | | |
| Personnel | 1,485,430 | 1,774,798 | 1,708,019 | 1,704,772 |
| Contractuals | 372,949 | 409,660 | 600,302 | 597,606 |
| Debt Service | - | - | - | - |
| Commodities | 36,480 | 19,551 | 23,551 | 16,900 |
| Capital Improvements | - | - | - | - |
| Equipment | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total County Manager | 1,894,858 | 2,204,009 | 2,331,872 | 2,319,278 |
| County Counselor | | | | |
| Personnel | 1,268,078 | 1,445,488 | 1,371,606 | 1,357,840 |
| Contractuals | 815,785 | 334,320 | 592,498 | 554,110 |
| Debt Service | - | - | - | - |
| Commodities | 14,814 | 41,878 | 41,878 | 34,000 |
| Capital Improvements | - | - | - | - |
| Equipment | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total County Counselor | 2,098,677 | 1,821,686 | 2,005,982 | 1,945,950 |
| County Clerk | | | | |
| Personnel | 1,234,820 | 1,413,023 | 1,443,608 | 1,443,607 |
| Contractuals | 155,588 | 16,750 | 13,750 | 9,695 |
| Debt Service | - | - | - | - |
| Commodities | 8,007 | 160,309 | 163,309 | 158,228 |
| Capital Improvements | - | - | - | - |
| Equipment | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total County Clerk | 1,398,414 | 1,590,082 | 1,620,667 | 1,611,529 |
| Register of Deeds | | | | |
| Personnel | 1,167,179 | 1,306,655 | 1,290,938 | 1,252,928 |
| Contractuals | 5,840 | 17,674 | 17,674 | 11,963 |
| Debt Service | - | - | - | - |
| Commodities | 19,286 | 26,000 | 26,000 | 9,503 |
| Capital Improvements | - | - | - | - |
| Equipment | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Register of Deeds | 1,192,305 | 1,350,329 | 1,334,612 | 1,274,394 |
| Election Commissioner | | | | |
| Personnel | 1,225,657 | 1,622,140 | 2,122,140 | 2,093,641 |
| Contractuals | 562,709 | 1,757,429 | 1,236,380 | 947,658 |
| Debt Service | - | - | - | - |
| Commodities | 35,078 | 141,035 | 141,035 | 129,553 |
| Capital Improvements | - | - | - | - |
| Equipment | 54,735 | - | 16,920 | 16,920 |
| Transfers Out | - | - | 2,888,557 | 2,888,557 |
| Total Election Commissioner | 1,878,179 | 3,520,604 | 6,405,032 | 6,076,330 |



General Fund

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

For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

| | 2023 YTD | 2024 YTD | | YTD Actual Amounts |
|--|-----------------------|-------------------------|-------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | |
| | | Adopted | Revised | |
| General Government (Continued) | | | | |
| Division of Human Resources | | | | |
| Personnel | 1,695,869 | 1,919,547 | 1,919,547 | 1,780,934 |
| Contractuals | 330,800 | 117,000 | 144,255 | 130,226 |
| Debt Service | - | - | - | - |
| Commodities | 33,241 | 43,320 | 40,049 | 35,249 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Division of Human Resources | 2,059,910 | 2,079,867 | 2,103,850 | 1,946,409 |
| Division of Finance | | | | |
| Personnel | 3,070,462 | 3,517,595 | 3,395,554 | 3,349,671 |
| Contractuals | 578,906 | 1,047,086 | 854,048 | 806,537 |
| Debt Service | - | - | - | - |
| Commodities | (8,840) | 109,607 | 150,481 | 97,509 |
| Capital Improvements | 5,816 | - | - | - |
| Capital Outlay | 12,392 | - | - | - |
| Transfers Out | 3,000,000 | - | 26,681,000 | 26,681,000 |
| Total Division of Finance | 6,658,735 | 4,674,288 | 31,081,083 | 30,934,717 |
| Budgeted Transfers | | | | |
| Personnel | - | - | - | - |
| Contractuals | - | - | - | - |
| Debt Service | - | - | - | - |
| Commodities | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | 4,993,427 | 4,000,000 | 5,216,535 | 5,216,535 |
| Total Budgeted Transfers | 4,993,427 | 4,000,000 | 5,216,535 | 5,216,535 |
| Contingency Reserves | | | | |
| Personnel | - | 3,979,403 | 1 | - |
| Contractuals | - | 28,295,660 | 1 | - |
| Debt Service | - | - | - | - |
| Commodities | - | 750,000 | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | 750,000 | 1 | - |
| Transfers Out | - | - | - | - |
| Total Contingency Reserves | - | 33,775,063 | 3 | - |
| County Appraiser | | | | |
| Personnel | 4,716,473 | 5,594,923 | 5,300,416 | 5,252,083 |
| Contractuals | 228,464 | 222,822 | 242,822 | 227,701 |
| Debt Service | - | - | - | - |
| Commodities | 80,893 | 84,797 | 84,797 | 62,972 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total County Appraiser | 5,025,829 | 5,902,542 | 5,628,035 | 5,542,756 |
| County Treasurer | | | | |
| Personnel | 1,332,951 | 1,435,862 | 1,420,862 | 1,388,426 |
| Contractuals | 47,421 | 68,350 | 67,006 | 62,807 |
| Debt Service | - | - | - | - |
| Commodities | 93,423 | 87,026 | 103,370 | 95,320 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total County Treasurer | 1,473,795 | 1,591,238 | 1,591,238 | 1,546,553 |



General Fund

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

For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

| | 2023 YTD | 2024 YTD | | YTD Actual Amounts |
|---|-----------------------|-------------------------|-------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | |
| | | Adopted | Revised | |
| General Government (Continued) | | | | |
| Metropolitan Area Planning Dept. | | | | |
| Personnel | - | - | - | - |
| Contractuals | 765,583 | 823,335 | 823,335 | 823,335 |
| Debt Service | - | - | - | - |
| Commodities | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Metropolitan Area Plann. Dept. | 765,583 | 823,335 | 823,335 | 823,335 |
| Facilities Department | | | | |
| Personnel | 2,373,320 | 3,378,727 | 3,070,883 | 2,948,373 |
| Contractuals | 4,599,537 | 4,772,370 | 4,472,201 | 4,405,165 |
| Debt Service | - | - | - | - |
| Commodities | 905,845 | 591,132 | 870,219 | 853,655 |
| Capital Improvements | - | 1,642,586 | 44,309 | 44,309 |
| Capital Outlay | - | - | - | - |
| Transfers Out | 640,672 | - | 3,011,690 | 3,011,690 |
| Total Facilities Department | 8,519,374 | 10,384,815 | 11,469,302 | 11,263,191 |
| Central Services | | | | |
| Personnel | 1,365,871 | 1,590,208 | 1,572,082 | 1,514,224 |
| Contractuals | 88,384 | 110,616 | 136,116 | 113,528 |
| Debt Service | - | - | - | - |
| Commodities | 926,507 | 1,386,866 | 1,379,492 | 1,261,089 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Central Services | 2,380,763 | 3,087,690 | 3,087,690 | 2,888,840 |
| Division of Information & Technology | | | | |
| Personnel | 8,101,878 | 8,573,999 | 8,549,000 | 8,451,689 |
| Contractuals | 5,921,104 | 5,241,030 | 5,889,306 | 5,629,169 |
| Debt Service | - | - | - | - |
| Commodities | 541,413 | 1,998,027 | 497,531 | 416,153 |
| Capital Improvements | - | 1,822,127 | - | - |
| Capital Outlay | 77,100 | 651,048 | 535,804 | 516,766 |
| Transfers Out | 315,126 | 117,398 | 3,527,621 | 3,527,621 |
| Total Division of Info. & Tech. | 14,956,621 | 18,403,629 | 18,999,263 | 18,541,398 |
| Public Safety | | | | |
| Office of the Medical Director | | | | |
| Personnel | 494,874 | 536,257 | 518,585 | 518,585 |
| Contractuals | 25,058 | 33,477 | 22,017 | 22,037 |
| Debt Service | - | - | - | - |
| Commodities | 9,711 | 10,000 | 9,148 | 6,513 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | 35,000 | 35,000 |
| Total Office of the Medical Director | 529,643 | 579,734 | 584,750 | 582,135 |
| Emergency Communications | | | | |
| Personnel | 6,375,269 | 8,502,843 | 8,210,171 | 8,202,934 |
| Contractuals | 30,757 | 45,006 | 48,410 | 32,865 |
| Debt Service | - | - | - | - |
| Commodities | 58,476 | 90,947 | 95,706 | 49,158 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Emergency Communications | 6,464,502 | 8,638,796 | 8,354,287 | 8,284,957 |



General Fund

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

For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

| | 2023 YTD | | 2024 YTD | |
|---|-----------------------|-------------------------|-------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Public Safety (Continued) | | | | |
| Emergency Management | | | | |
| Personnel | 307,794 | 347,633 | 298,633 | 287,829 |
| Contractuals | 111,588 | 134,868 | 70,706 | 72,783 |
| Debt Service | - | - | - | - |
| Commodities | 36,630 | 45,000 | 45,000 | 35,501 |
| Capital Improvements | - | 656,833 | - | - |
| Capital Outlay | 19,098 | - | - | - |
| Transfers Out | 328,417 | - | 705,833 | 705,833 |
| Total Emergency Management | 803,527 | 1,184,334 | 1,120,172 | 1,101,946 |
| Emergency Medical Services | | | | |
| Personnel | 15,862,433 | 18,549,475 | 17,473,212 | 17,371,770 |
| Contractuals | 3,486,717 | 2,422,532 | 3,281,994 | 3,237,668 |
| Debt Service | - | - | - | - |
| Commodities | 1,522,120 | 1,605,364 | 1,945,838 | 1,894,794 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | (256,289) | - | - | - |
| Transfers Out | 4,175,390 | - | 1,838,995 | 1,838,995 |
| Total Emergency Medical Services | 24,790,371 | 22,577,371 | 24,540,039 | 24,343,227 |
| Reg. Forensic Science Center | | | | |
| Personnel | 4,007,622 | 4,466,582 | 4,466,582 | 4,456,452 |
| Contractuals | 483,043 | 474,027 | 401,327 | 390,056 |
| Debt Service | - | - | - | - |
| Commodities | 383,159 | 433,988 | 388,688 | 367,966 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | 315,066 | - | - | (400) |
| Transfers Out | 40,000 | - | 118,000 | 118,000 |
| Total Regional Forensic Science Center | 5,228,890 | 5,374,597 | 5,374,597 | 5,332,074 |
| Department of Corrections | | | | |
| Personnel | 9,623,224 | 13,369,705 | 10,763,889 | 10,740,797 |
| Contractuals | 1,736,380 | 2,079,892 | 2,550,812 | 2,526,145 |
| Debt Service | - | - | - | - |
| Commodities | 496,678 | 861,413 | 651,763 | 638,945 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | 24,737 | - | - | - |
| Transfers Out | 247,776 | 992,000 | - | - |
| Total Department of Corrections | 12,128,795 | 17,303,010 | 13,966,464 | 13,905,887 |
| Sheriff's Office | | | | |
| Personnel | 51,489,058 | 56,636,662 | 57,346,866 | 57,341,557 |
| Contractuals | 14,732,069 | 17,259,703 | 14,790,275 | 14,753,559 |
| Debt Service | - | - | - | - |
| Commodities | 981,205 | 868,370 | 1,049,497 | 1,021,827 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | 959,560 | - | - | - |
| Transfers Out | 434,327 | 21,000 | 6,121,548 | 6,115,170 |
| Total Sheriff's Office | 68,596,220 | 74,785,735 | 79,308,186 | 79,232,113 |
| District Attorney | | | | |
| Personnel | 12,334,236 | 14,625,583 | 13,112,290 | 13,038,855 |
| Contractuals | 636,951 | 645,734 | 686,027 | 678,905 |
| Debt Service | - | - | - | - |
| Commodities | 102,806 | 125,950 | 169,955 | 220,487 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | 12,530 | - | 7,343 | - |
| Transfers Out | - | - | 81,121 | 81,121 |
| Total District Attorney | 13,086,523 | 15,397,267 | 14,056,737 | 14,019,367 |



General Fund

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

For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

| | 2023 YTD | 2024 YTD | | |
|---|-----------------------|-------------------------|-------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Public Safety (Continued) | | | | |
| District Court | | | | |
| Personnel | 74,890 | 148,707 | 98,708 | 85,786 |
| Contractuals | 3,886,613 | 3,818,283 | 4,148,946 | 4,110,022 |
| Debt Service | - | - | - | - |
| Commodities | 267,908 | 406,972 | 345,280 | 329,624 |
| Capital Improvements | 10,437 | 10,000 | 1,758 | 1,730 |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total District Court | 4,239,848 | 4,383,962 | 4,594,692 | 4,527,161 |
| Crime Prevention Fund | | | | |
| Personnel | - | - | - | - |
| Contractuals | 442,608 | 582,383 | 559,062 | 563,470 |
| Debt Service | - | - | - | - |
| Commodities | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Crime Prevention Fund | 442,608 | 582,383 | 559,062 | 563,470 |
| MABCD | | | | |
| Personnel | 3,451,142 | - | - | - |
| Contractuals | 4,131,259 | - | - | (3,676) |
| Debt Service | - | - | - | - |
| Commodities | 161,642 | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | 27,050 | - | - | (27,050) |
| Transfers Out | 8,492,684 | - | - | - |
| Total MABCD | 16,263,778 | - | - | (30,726) |
| Courthouse Police | | | | |
| Personnel | 1,219,130 | 1,809,714 | 1,552,880 | 1,552,880 |
| Contractuals | 60,217 | 41,000 | 56,840 | 56,567 |
| Debt Service | - | - | - | - |
| Commodities | 13,602 | 20,192 | 81,349 | 80,640 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | 2,509 | - | - | - |
| Transfers Out | 178,210 | - | 2,360 | - |
| Total Courthouse Police | 1,473,668 | 1,870,906 | 1,693,429 | 1,690,088 |
| Public Works | | | | |
| Budget Transfers - Local Sales Tax | | | | |
| Personnel | - | - | - | - |
| Contractuals | - | - | - | - |
| Debt Service | - | - | - | - |
| Commodities | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | 19,575,493 | 19,784,394 | 19,596,069 | 19,596,068 |
| Total Budget Transfers | 19,575,493 | 19,784,394 | 19,596,069 | 19,596,068 |
| Noxious Weeds | | | | |
| Personnel | 383,641 | 427,478 | 377,686 | 377,686 |
| Contractuals | 79,537 | 73,593 | 78,593 | 76,269 |
| Debt Service | - | - | - | - |
| Commodities | 93,493 | 99,629 | 94,629 | 86,219 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | 82,008 | - | - | - |
| Total Noxious Weeds | 638,678 | 600,700 | 550,908 | 540,173 |



General Fund

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

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

| | 2023 YTD | | 2024 YTD | |
|---|-----------------------|-------------------------|------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Public Works (Continued) | | | | |
| Storm Drainage | | | | |
| Personnel | 538,797 | 636,821 | 636,821 | 631,861 |
| Contractuals | 1,537,890 | 1,695,266 | 1,674,095 | 1,668,259 |
| Debt Service | - | - | - | - |
| Commodities | 940 | 2,700 | 2,700 | 2,509 |
| Capital Improvements | - | 760,187 | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | 1,360,187 | - | 760,000 | 760,000 |
| Total Storm Drainage | 3,437,814 | 3,094,974 | 3,073,616 | 3,062,630 |
| Environmental Resources | | | | |
| Personnel | 80,907 | 93,584 | 93,584 | 89,344 |
| Contractuals | 46,458 | 51,331 | 51,331 | 42,808 |
| Debt Service | - | - | - | - |
| Commodities | 1,691 | 2,331 | 2,331 | 383 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Environmental Resources | 129,056 | 147,246 | 147,246 | 132,535 |
| Public Services | | | | |
| Community Programs | | | | |
| Personnel | - | - | - | - |
| Contractuals | 2,205,000 | 218,000 | 218,000 | 218,000 |
| Debt Service | - | - | - | - |
| Commodities | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Community Programs | 2,205,000 | 218,000 | 218,000 | 218,000 |
| COMCARE | | | | |
| Personnel | 3,567,724 | 4,267,080 | 3,632,307 | 3,620,420 |
| Contractuals | 970,681 | 990,139 | 990,139 | 966,780 |
| Debt Service | - | - | - | - |
| Commodities | 181,591 | 212,450 | 212,450 | 210,314 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | 256,840 | - | - | - |
| Total COMCARE | 4,976,835 | 5,469,669 | 4,834,896 | 4,797,514 |
| Department of Aging & Disabilities | | | | |
| Personnel | 92,489 | 124,162 | 124,162 | 116,809 |
| Contractuals | 2,299,462 | 2,357,189 | 2,333,999 | 2,322,819 |
| Debt Service | - | - | - | - |
| Commodities | (2,985) | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | (129,492) | - | - | - |
| Transfers Out | 4,161 | 29,000 | 29,000 | 29,000 |
| Total Department of Aging & Disabilities | 2,263,636 | 2,510,351 | 2,487,161 | 2,468,628 |
| Health Department | | | | |
| Personnel | 3,831,073 | 4,715,870 | 3,943,482 | 3,904,687 |
| Contractuals | 721,543 | 766,666 | 798,853 | 745,980 |
| Debt Service | - | - | - | - |
| Commodities | 711,006 | 769,404 | 824,903 | 808,933 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | 22,722 | 22,436 |
| Transfers Out | - | - | 248,860 | 248,860 |
| Total Health Department | 5,263,622 | 6,251,939 | 5,838,819 | 5,730,895 |



General Fund

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

For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

| | 2023 YTD | 2024 YTD | | YTD Actual Amounts |
|--|-----------------------|-------------------------|-------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | |
| | | Adopted | Revised | |
| Culture & Recreation | | | | |
| Sedgwick County Parks Dept. | | | | |
| Personnel | 483,903 | 637,954 | 622,042 | 620,140 |
| Contractuals | 333,177 | 308,083 | 324,783 | 323,058 |
| Debt Service | - | - | - | - |
| Commodities | 206,348 | 207,592 | 190,892 | 177,275 |
| Capital Improvements | - | 437,434 | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | 691,267 | - | 437,434 | 437,434 |
| Total Sedgwick County Parks Dept. | 1,714,695 | 1,591,063 | 1,575,151 | 1,557,908 |
| Sedgwick County Zoo | | | | |
| Personnel | 7,492,126 | 8,577,553 | 8,646,853 | 8,646,820 |
| Contractuals | 400,000 | 400,000 | 2,900,000 | 2,900,000 |
| Debt Service | - | - | - | - |
| Commodities | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Sedgwick County Zoo | 7,892,126 | 8,977,553 | 11,546,853 | 11,546,820 |
| Exploration Place | | | | |
| Personnel | 202,292 | 199,259 | 202,809 | 202,794 |
| Contractuals | 4,517,848 | 2,020,881 | 2,020,881 | 2,017,346 |
| Debt Service | - | - | - | - |
| Commodities | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Exploration Place | 4,720,140 | 2,220,140 | 2,223,690 | 2,220,140 |
| Community Programs | | | | |
| Personnel | - | - | - | - |
| Contractuals | 497,472 | 407,472 | 407,472 | 407,472 |
| Debt Service | - | - | - | - |
| Commodities | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Community Programs | 497,472 | 407,472 | 407,472 | 407,472 |
| Community Development | | | | |
| Extension Council | | | | |
| Personnel | - | - | - | - |
| Contractuals | 825,481 | 825,481 | 825,481 | 825,481 |
| Debt Service | - | - | - | - |
| Commodities | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Extension Council | 825,481 | 825,481 | 825,481 | 825,481 |
| Economic Development | | | | |
| Personnel | 83,616 | 94,877 | 76,835 | 76,834 |
| Contractuals | 528,635 | 1,809,335 | 535,784 | 531,783 |
| Debt Service | - | - | - | - |
| Commodities | 41 | 9,500 | 10 | 9 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Economic Development | 612,292 | 1,913,712 | 612,629 | 608,627 |



General Fund

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

For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

| | 2023 YTD | | 2024 YTD | |
|---|-----------------------|-------------------------|----------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Community Development (Continued) | | | | |
| Community Programs | | | | |
| Personnel | - | - | - | - |
| Contractuals | 397,279 | 46,795 | 248,843 | 276,681 |
| Debt Service | - | - | - | - |
| Commodities | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Community Programs | 397,279 | 46,795 | 248,843 | 276,681 |
| Total Expenditures & Transfers Out | 265,439,360 | 302,981,183 | 302,981,183 | 300,415,539 |
| Net Change in Fund Balance | 2,160,514 | (19,575,814) | (19,575,814) | 5,883,398 |
| Actual Fund Balance, Beginning of Year | 97,242,961 | 99,427,609 | 99,427,609 | 99,427,609 |
| Ending Fund Balance | \$ 99,403,475 | \$ 79,851,796 | \$ 79,851,796 | \$ 105,311,007 |



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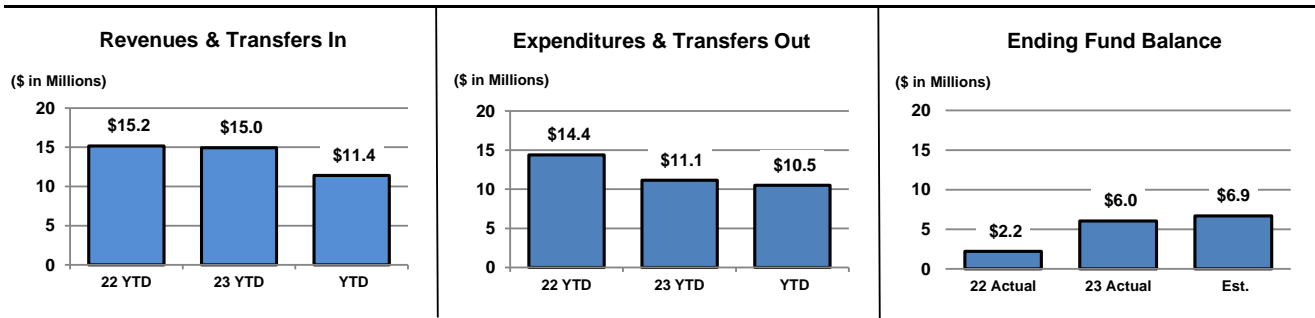


Budgetary Accounts

Bond and Interest

The Bond and Interest Fund provides for the retirement of the County's bonded indebtedness. Sedgwick County levies taxes which, combined with special assessments credited to the Fund, sufficiently finance the principal and interest payments due throughout the year. On April 12, 2017, the Board of County Commissioners approved a revised debt financing policy which provides clear guidance on the use of debt. Debt policy objectives ensure the County obtains financing only for one-time capital improvement projects and unusual equipment purchases (subject to a two-step analysis), implements efficient processes, obtains favorable interest rates, and prioritizes financial flexibility.

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



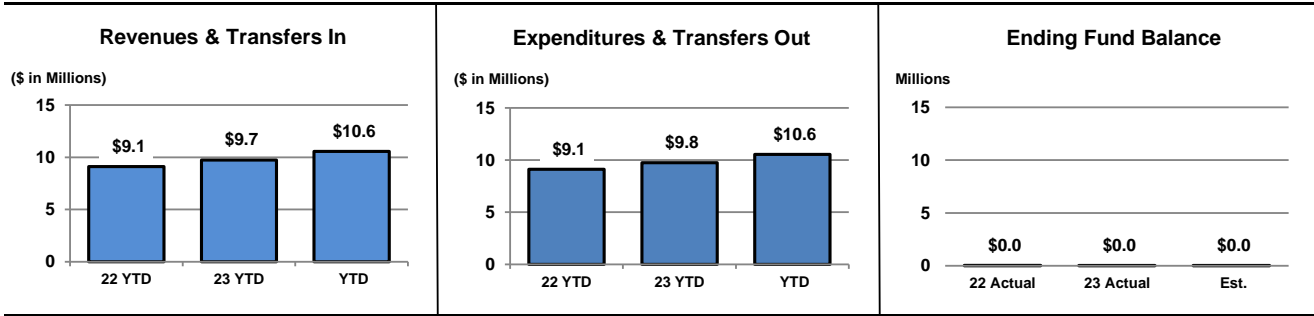
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2024, with comparative actuals ending December 31, 2023

| | 2023 YTD | | 2024 YTD | |
|---|-----------------------|-------------------------|---------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ 10,602,419 | \$ 7,180,969 | \$ 7,180,969 | \$ 7,184,794 |
| Back Prop. Taxes & Ref. Warrants | 170,678 | 155,963 | 155,963 | 170,789 |
| Special Assessment Prop. Taxes | 401,165 | 245,559 | 245,559 | 336,759 |
| Motor Vehicle Taxes | 1,449,415 | 1,270,553 | 1,270,553 | 1,366,559 |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | - | 11,559 | 11,559 | - |
| Charges for Services | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Reimbursements | - | - | - | - |
| Use of Money & Property | - | - | - | - |
| Transfers In & Other Proceeds | 2,329,388 | 2,474,764 | 2,474,764 | 2,331,687 |
| Total Revenues & Transfers In | 14,953,065 | 11,339,367 | 11,339,367 | 11,390,589 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ - |
| Contractuals | 11,850 | 20,000 | 36,700 | 31,184 |
| Debt Service | 11,133,908 | 11,652,167 | 11,635,467 | 10,485,266 |
| Commodities | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | 11,145,758 | 11,672,167 | 11,672,167 | 10,516,451 |
| Net Change in Fund Balance | 3,807,307 | (332,801) | (332,801) | 874,139 |
| Actual Beginning Fund Balance | 2,221,193 | 6,028,500 | 6,028,500 | 6,028,500 |
| Ending Fund Balance | \$ 6,028,500 | \$ 5,695,699 | \$ 5,695,699 | \$ 6,902,639 |



Wichita State University

In June 1987, the Board of County Commissioners and the Wichita City Council approved an inter-local agreement in which the City ended a property tax levy of 1.5 mills and the County created a county-wide levy for an equal amount. Of the revenue received from the levy, approximately 35.6 percent is primarily used to pay the debt service for the campus facilities and for the National Center for Aviation Training. Approximately 48.9 percent makes up student support and serves as the universities primary source of support for scholarships and assistantships for city and county residents. Approximately 4.6 percent is budgeted for Economic and Community Development. 0.6 percent of total expenditures provide funding for operation and oversight of mill levy fund. Finally, 10.3 percent is required for contingency reserve.



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

For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

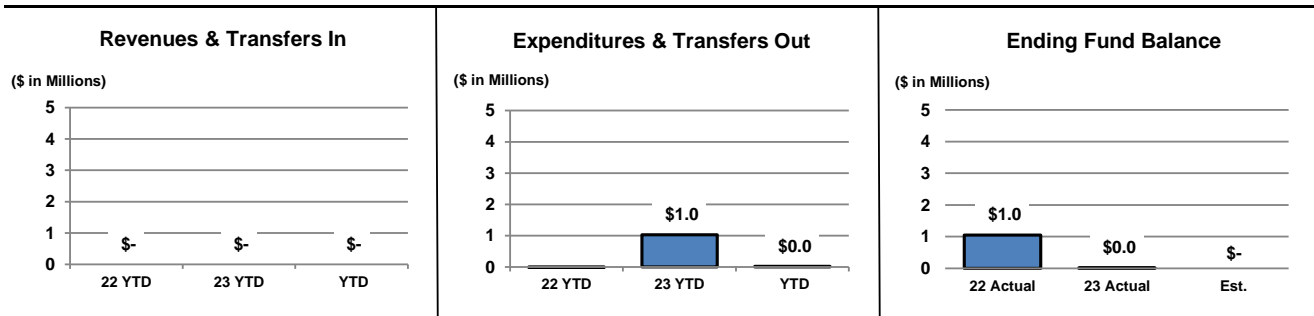
| | 2023 YTD | 2024 YTD | | |
|---|-----------------------|-------------------------|---------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ 8,545,391 | \$ 9,317,886 | \$ 9,317,886 | \$ 9,318,947 |
| Back Prop. Taxes & Ref. Warrants | 124,508 | 125,712 | 125,712 | 133,497 |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | 1,064,968 | 1,032,750 | 1,032,750 | 1,097,791 |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for Services | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | - | 348,587 | 348,587 | - |
| Reimbursements | - | - | - | - |
| Use of Money & Property | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | - |
| Total Revenues & Transfers In | 9,734,867 | 10,824,935 | 10,824,935 | 10,550,235 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ - |
| Contractuals | 9,756,226 | 10,957,193 | 10,957,193 | 10,550,235 |
| Debt Service | - | - | - | - |
| Commodities | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | 9,756,226 | 10,957,193 | 10,957,193 | 10,550,235 |
| Net Change in Fund Balance | (21,359) | (132,258) | (132,258) | - |
| Actual Beginning Fund Balance | 30,859 | 9,500 | 9,500 | 9,500 |
| Ending Fund Balance | \$ 9,500 | \$ (122,758) | \$ (122,758) | \$ 9,500 |



COMCARE

Comprehensive Community Care (COMCARE) of Sedgwick County provides mental health services and substance abuse treatment to adults, families, and children. COMCARE has existed as a Community Mental Health Center (CMHC) since 1962. In 1990, the Kansas Legislature enacted legislation, the State's Mental Health Reform Act, to shift State funding for mental health services from State hospitals to community providers. There are currently 26 licensed CMHCs operating in Kansas. In 2022, COMCARE received a Certified Community Behavioral Health Clinic expansion Grant from SAMHSA.

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



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

| | 2023 YTD | 2024 YTD | | YTD Actual Amounts |
|---|--------------------|-------------------------|-----------------|--------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for Services | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Reimbursements | - | - | - | - |
| Use of Money & Property | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | - |
| Total Revenues & Transfers In | - | - | - | - |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ - |
| Contractuals | 772,623 | - | - | - |
| Debt Service | - | - | - | - |
| Commodities | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | 256,840 | 19,207 | 19,207 | 19,207 |
| Total Expenditures & Transfers Out | 1,029,463 | 19,207 | 19,207 | 19,207 |
| Net Change in Fund Balance | (1,029,463) | (19,207) | (19,207) | (19,207) |
| Actual Beginning Fund Balance | 1,048,670 | 19,207 | 19,207 | 19,207 |
| Ending Fund Balance | \$ 19,207 | \$ - | \$ - | \$ - |

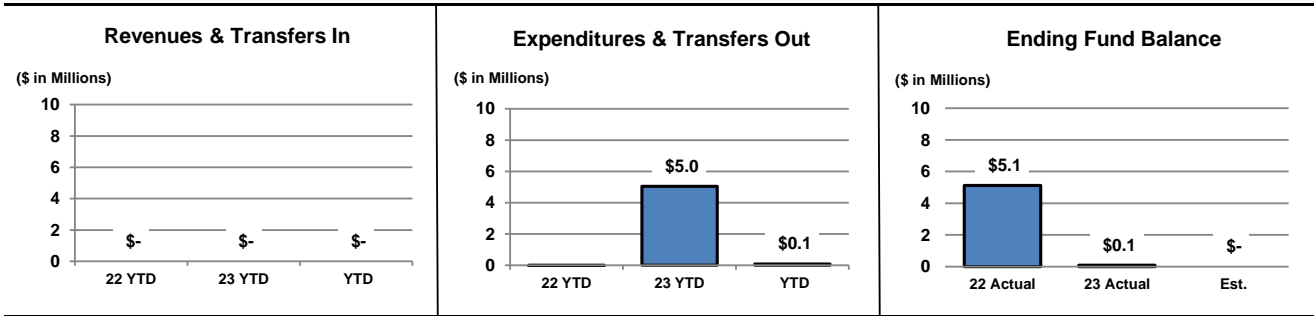


Emergency Medical Services

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

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

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



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
 For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

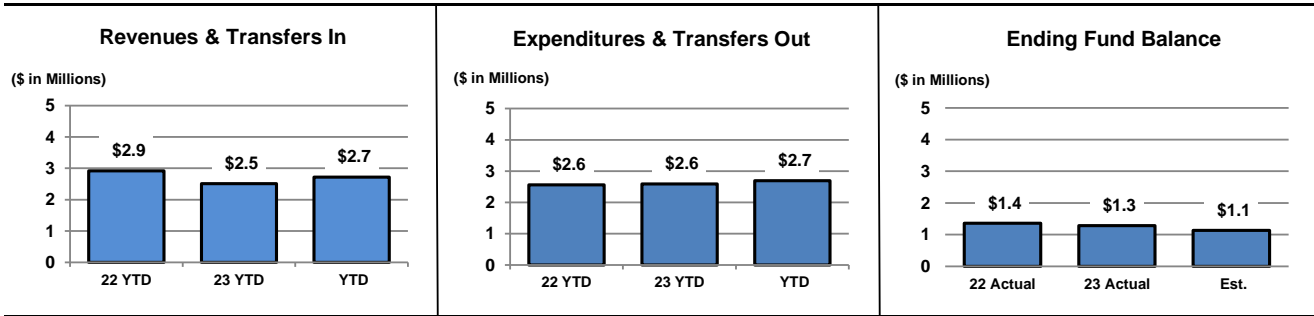
| | 2023 YTD | | 2024 YTD | |
|---|-----------------------|-------------------------|-----------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for Services | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Reimbursements | - | - | - | - |
| Use of Money & Property | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | - |
| Total Revenues & Transfers In | - | - | - | - |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ - |
| Contractuals | 868,738 | - | - | - |
| Debt Service | - | - | - | - |
| Commodities | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | 4,175,390 | 88,419 | 88,419 | 88,419 |
| Total Expenditures & Transfers Out | 5,044,128 | 88,419 | 88,419 | 88,419 |
| Net Change in Fund Balance | (5,044,128) | (88,419) | (88,419) | (88,419) |
| Actual Beginning Fund Balance | 5,132,547 | 88,419 | 88,419 | 88,419 |
| Ending Fund Balance | \$ 88,419 | \$ - | \$ - | \$ - |



Aging

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

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



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

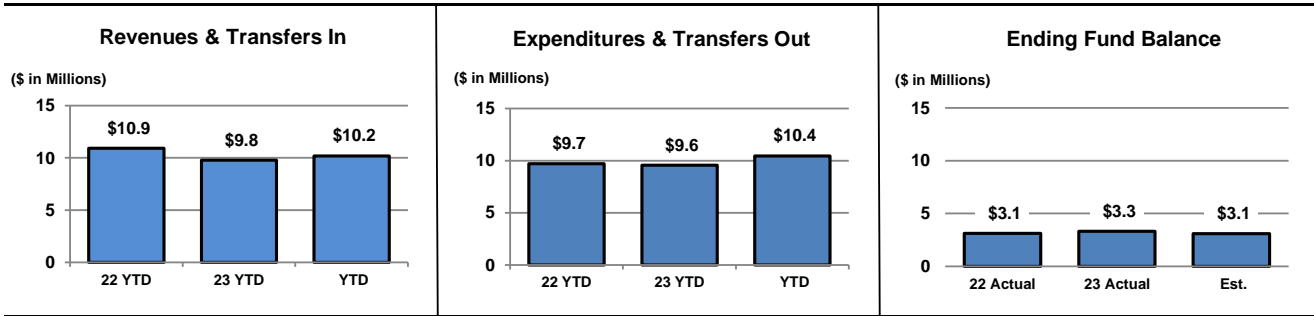
| | 2023 YTD | 2024 YTD | | YTD Actual Amounts |
|---|---------------------|-------------------------|-------------------|---------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ 2,113,871 | \$ 2,391,589 | \$ 2,391,589 | \$ 2,391,804 |
| Back Prop. Taxes & Ref. Warrants | 38,852 | 31,093 | 31,093 | 36,023 |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | 341,015 | 255,647 | 255,647 | 274,426 |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | - | - | - | (7,760) |
| Charges for Services | 16,841 | - | - | 17,944 |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | 1,804 | 231 | 231 | 9,557 |
| Reimbursements | - | - | - | 250 |
| Use of Money & Property | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | - |
| Total Revenues & Transfers In | 2,512,382 | 2,678,560 | 2,678,560 | 2,722,244 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ 763,245 | \$ 884,408 | \$ 884,408 | \$ 823,328 |
| Contractuals | 1,604,658 | 1,842,493 | 1,816,863 | 1,609,599 |
| Debt Service | - | - | - | - |
| Commodities | 26,097 | 42,200 | 42,200 | 2,465 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | 25,630 | - |
| Transfers Out | 195,638 | 357,589 | 357,589 | 262,489 |
| Total Expenditures & Transfers Out | 2,589,638 | 3,126,690 | 3,126,690 | 2,697,881 |
| Net Change in Fund Balance | (77,256) | (448,130) | (448,130) | 24,363 |
| Actual Beginning Fund Balance | 1,362,757 | 1,285,501 | 1,285,501 | 1,285,501 |
| Ending Fund Balance | \$ 1,285,501 | \$ 837,371 | \$ 837,371 | \$ 1,309,864 |



Highway

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

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



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

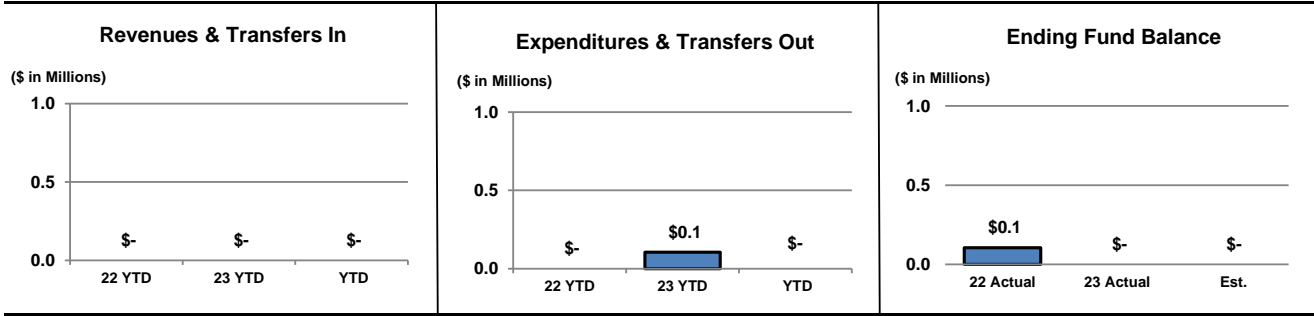
| | 2023 YTD | | 2024 YTD | |
|---|-----------------------|-------------------------|---------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ 4,045,601 | \$ 4,609,243 | \$ 4,609,243 | \$ 4,609,640 |
| Back Prop. Taxes & Ref. Warrants | 78,498 | 59,504 | 59,504 | 71,388 |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | 701,738 | 489,323 | 489,323 | 526,952 |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | 19,650 | 16,072 | 16,072 | 13,800 |
| Intergovernmental | 4,873,905 | 4,965,289 | 4,965,289 | 4,886,657 |
| Charges for Services | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | 11,548 | 15,801 | 15,801 | 36,445 |
| Reimbursements | 47,804 | 29,701 | 29,701 | 28,122 |
| Use of Money & Property | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | - |
| Total Revenues & Transfers In | 9,778,744 | 10,184,932 | 10,184,932 | 10,173,005 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ 5,050,271 | \$ 7,618,824 | \$ 7,393,824 | \$ 6,128,554 |
| Contractuals | 4,154,230 | 3,943,773 | 4,165,873 | 4,065,848 |
| Debt Service | - | - | - | - |
| Commodities | 290,214 | 372,095 | 374,995 | 246,727 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | 74,792 | - | - | - |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | 9,569,507 | 11,934,692 | 11,934,692 | 10,441,129 |
| Net Change in Fund Balance | 209,238 | (1,749,759) | (1,749,759) | (268,125) |
| Actual Beginning Fund Balance | 3,119,527 | 3,328,794 | 3,328,794 | 3,328,794 |
| Ending Fund Balance | \$ 3,328,765 | \$ 1,579,035 | \$ 1,579,035 | \$ 3,060,669 |



Noxious Weeds

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

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



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

For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

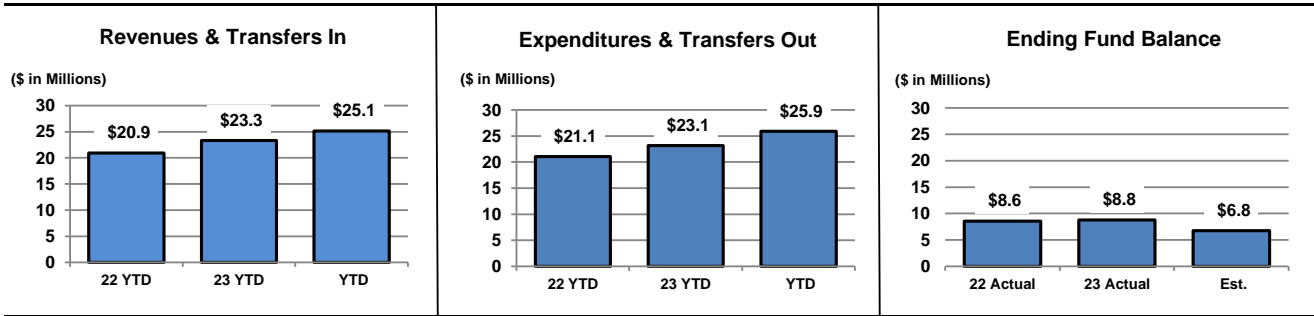
| | 2023 YTD | | 2024 YTD | |
|---|-----------------------|-------------------------|-------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for Services | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Reimbursements | - | - | - | - |
| Use of Money & Property | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | - |
| Total Revenues & Transfers In | - | - | - | - |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ - |
| Contractuals | 23,530 | - | - | - |
| Debt Service | - | - | - | - |
| Commodities | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | 82,008 | - | - | - |
| Total Expenditures & Transfers Out | 105,538 | - | - | - |
| Net Change in Fund Balance | (105,538) | - | - | - |
| Actual Beginning Fund Balance | 105,538 | | | |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ - |



Fire District 1

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

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



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
 For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

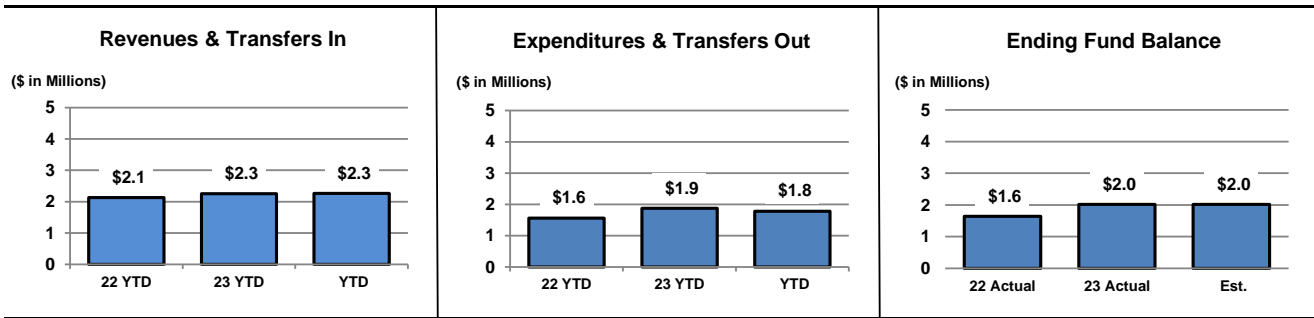
| | 2023 YTD | | 2024 YTD | |
|---|---------------------|-------------------------|---------------------|---------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ 19,309,867 | \$ 20,669,132 | \$ 20,669,132 | \$ 20,923,732 |
| Back Prop. Taxes & Ref. Warrants | 262,650 | 165,448 | 165,448 | 75,887 |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | 1,998,228 | 2,048,204 | 2,048,204 | 2,093,115 |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | 10,200 | 10,276 | 10,276 | 9,725 |
| Intergovernmental | - | - | - | - |
| Charges for Services | 716,554 | 757,112 | 757,112 | 804,110 |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | 18,160 | 50,464 | 50,464 | 448,018 |
| Reimbursements | 1,252 | 7,889 | 7,889 | 4,137 |
| Use of Money & Property | 718,105 | 265,641 | 265,641 | 780,693 |
| Transfers In & Other Proceeds | 302,660 | - | - | - |
| Total Revenues & Transfers In | 23,337,676 | 23,974,167 | 23,974,167 | 25,139,417 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ 17,010,460 | \$ 18,747,875 | \$ 19,308,175 | \$ 19,307,087 |
| Contractuals | 3,915,949 | 5,943,550 | 3,110,952 | 2,083,377 |
| Debt Service | 1,108,616 | 1,690,884 | 1,295,795 | 708,065 |
| Commodities | 783,665 | 982,915 | 902,949 | 771,014 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | 245,907 | 370,000 | 616,374 | 540,470 |
| Transfers Out | 74,442 | - | 2,500,979 | 2,500,000 |
| Total Expenditures & Transfers Out | 23,139,039 | 27,735,225 | 27,735,225 | 25,910,014 |
| Net Change in Fund Balance | 198,637 | (3,761,058) | (3,761,058) | (770,597) |
| Actual Beginning Fund Balance | 8,571,564 | 8,770,201 | 8,770,201 | 8,770,201 |
| Ending Fund Balance | \$ 8,770,201 | \$ 5,009,143 | \$ 5,009,143 | \$ 7,999,604 |



Solid Waste

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

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



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

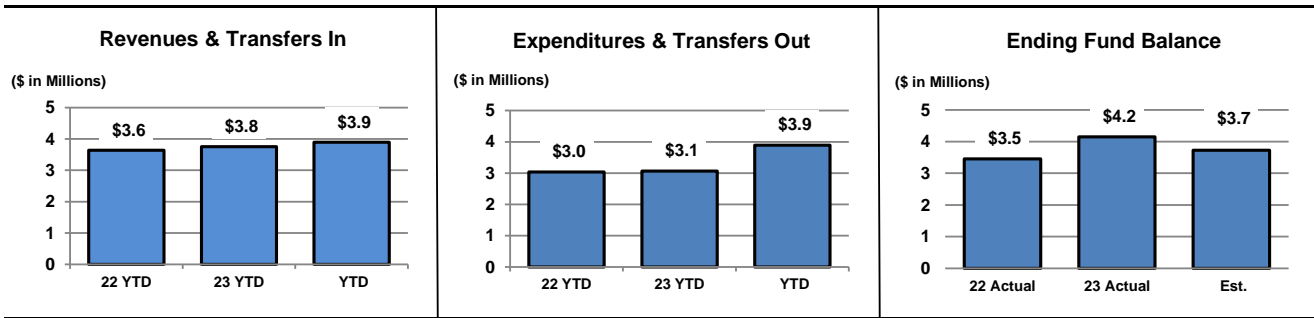
| | 2023 YTD | | 2024 YTD | |
|---|-----------------------|-------------------------|---------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | 57,393 | 20,593 | 20,593 | 89,524 |
| Intergovernmental | - | - | - | - |
| Charges for Services | 2,193,390 | 2,150,111 | 2,150,111 | 2,176,903 |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | - | 73 | 73 | - |
| Reimbursements | - | - | - | - |
| Use of Money & Property | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | - |
| Total Revenues & Transfers In | 2,250,783 | 2,170,777 | 2,170,777 | 2,266,427 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ 862,541 | \$ 1,025,833 | \$ 1,025,833 | \$ 963,574 |
| Contractuals | 961,980 | 1,533,641 | 1,502,345 | 729,124 |
| Debt Service | - | - | - | - |
| Commodities | 54,493 | 79,165 | 110,461 | 91,152 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | 1,879,014 | 2,638,639 | 2,638,639 | 1,783,850 |
| Net Change in Fund Balance | 371,769 | (467,862) | (467,862) | 482,577 |
| Actual Beginning Fund Balance | 1,646,165 | 2,017,934 | 2,017,934 | 2,017,934 |
| Ending Fund Balance | \$ 2,017,934 | \$ 1,550,072 | \$ 1,550,072 | \$ 2,500,511 |



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, 2024, with comparative actuals ending December 31, 2024

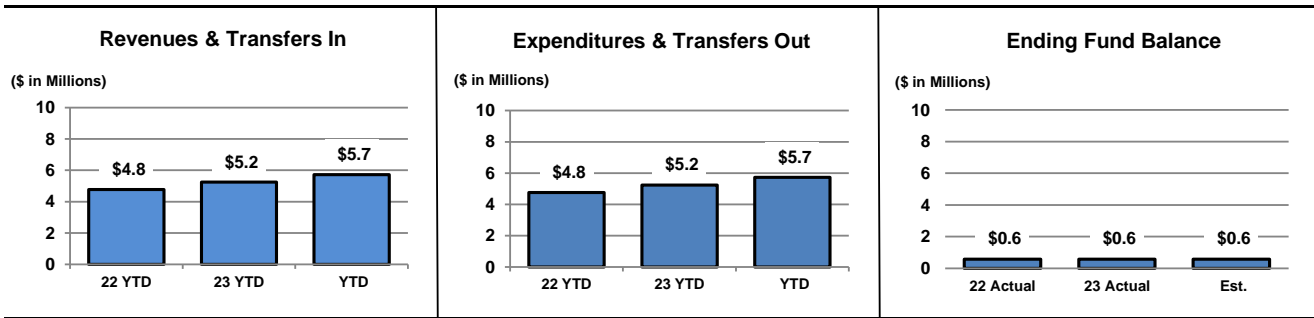
| | 2023 YTD | 2024 YTD | | 2023 YTD Actual |
|---|---------------------|-------------------------|---------------------|---------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | 3,574,388 | 3,719,917 | 3,719,917 | 3,692,787 |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for Services | - | 197 | 197 | - |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | - | 87 | 87 | - |
| Reimbursements | - | - | - | - |
| Use of Money & Property | 184,099 | 68,264 | 68,264 | 204,508 |
| Transfers In & Other Proceeds | - | - | - | - |
| Total Revenues & Transfers In | 3,758,486 | 3,788,465 | 3,788,465 | 3,897,295 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ - |
| Contractuals | 2,287,886 | 3,550,709 | 3,009,571 | 2,663,161 |
| Debt Service | - | - | - | - |
| Commodities | 125,640 | 55,968 | 55,968 | 37,188 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | 651,308 | 651,027 | 1,192,165 | 1,192,165 |
| Total Expenditures & Transfers Out | 3,064,833 | 4,257,704 | 4,257,704 | 3,892,514 |
| Net Change in Fund Balance | 693,653 | (469,239) | (469,239) | 4,781 |
| Actual Beginning Fund Balance | 3,458,571 | 4,152,224 | 4,152,224 | 4,152,224 |
| Ending Fund Balance | \$ 4,152,224 | \$ 3,682,985 | \$ 3,682,985 | \$ 4,157,005 |



Auto License

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

The Auto License Fund net operating incomes must be transferred into the General Fund each year, as outlined in K.S.A. 8-145. For 2023, a transfer of \$374,395 from the General Fund to the Auto License Fund was necessary to balance the fund due to reduced revenues. The fund is supported by an annual inter-fund transfer from the General Fund.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

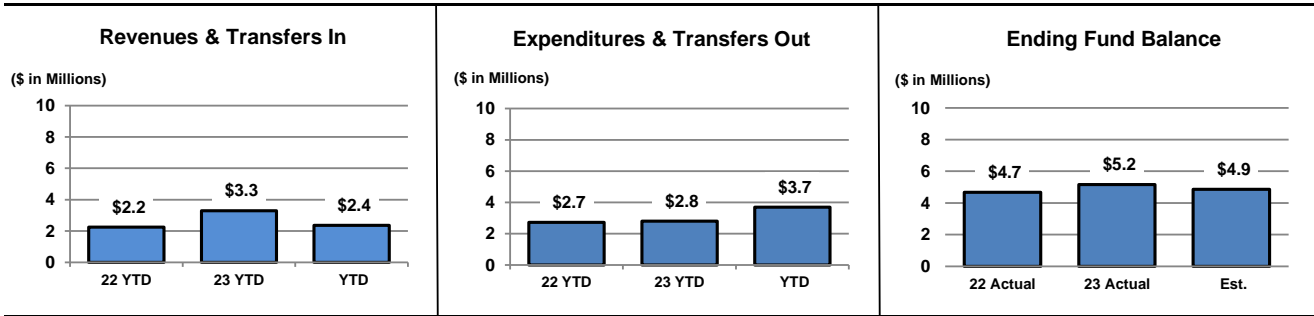
| | 2023 YTD | | 2024 YTD | |
|---|--------------------|---------------------------------|---------------------------------|--------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts Adopted | Annual Budgeted Amounts Revised | YTD Actual Amounts |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | 29,750 | 31,955 | 31,955 | 36,050 |
| Charges for Services | 4,773,434 | 4,822,141 | 4,822,141 | 4,935,767 |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | 4,377 | 12,051 | 12,051 | 2,863 |
| Reimbursements | - | - | - | - |
| Use of Money & Property | 60,303 | 17,149 | 17,149 | 97,608 |
| Transfers In & Other Proceeds | 374,295 | 362,060 | 362,060 | 655,616 |
| Total Revenues & Transfers In | 5,242,160 | 5,245,356 | 5,245,356 | 5,727,905 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ 3,925,280 | \$ 4,835,354 | \$ 4,769,829 | \$ 4,394,062 |
| Contractuals | 1,231,133 | 1,245,283 | 1,271,829 | 1,258,486 |
| Debt Service | - | - | - | - |
| Commodities | 34,934 | 41,000 | 79,979 | 75,356 |
| Capital Improvements | 50,813 | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | 5,242,160 | 6,121,637 | 6,121,637 | 5,727,904 |
| Net Change in Fund Balance | (0) | (876,281) | (876,281) | - |
| Actual Beginning Fund Balance | 587,026 | 587,026 | 587,026 | 587,026 |
| Ending Fund Balance | \$ 587,026 | \$ (289,255) | \$ (289,255) | \$ 587,026 |



SCDDO Grants

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

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



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
 For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

| | 2023 YTD | | 2024 YTD | |
|---|----------------------------|----------------------------|----------------------------|----------------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | 2,957,062 | 3,100,612 | 3,808,855 | 2,132,823 |
| Charges for Services | 301,810 | 255,600 | 255,600 | 174,300 |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | 9,174 | - | - | 29,683 |
| Reimbursements | 17,933 | 22,500 | 22,500 | 20,090 |
| Use of Money & Property | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | - |
| Total Revenues & Transfers In | <u>3,285,979</u> | <u>3,378,712</u> | <u>4,086,955</u> | <u>2,356,895</u> |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ 1,439,820 | \$ 1,881,730 | \$ 1,881,730 | \$ 1,840,528 |
| Contractuals | 1,292,096 | 1,752,365 | 2,435,604 | 1,811,545 |
| Debt Service | - | - | - | - |
| Commodities | 66,427 | 32,700 | 57,704 | 33,485 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | <u>2,798,343</u> | <u>3,666,795</u> | <u>4,375,038</u> | <u>3,685,559</u> |
| Net Change in Fund Balance | <u>487,636</u> | <u>(288,083)</u> | <u>(288,083)</u> | <u>(1,328,664)</u> |
| Actual Beginning Fund Balance | 4,671,062 | 5,158,698 | 5,158,698 | 5,158,698 |
| Ending Fund Balance | <u>\$ 5,158,698</u> | <u>\$ 4,870,615</u> | <u>\$ 4,870,615</u> | <u>\$ 3,830,034</u> |

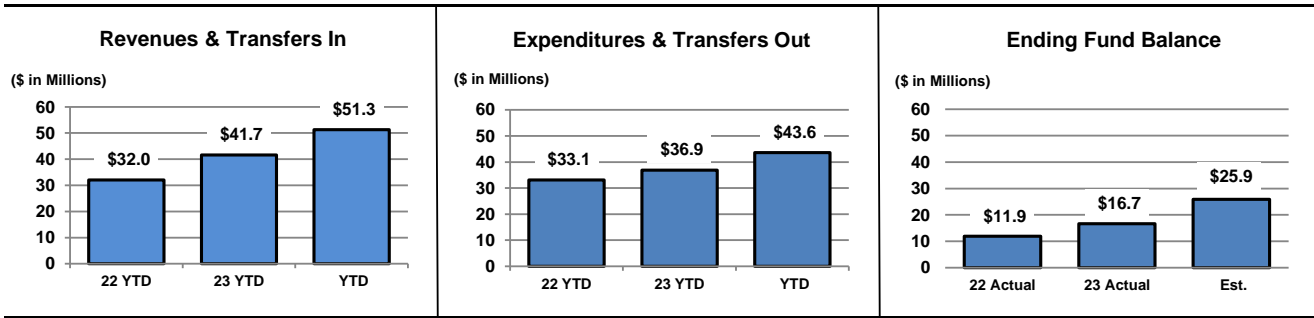


COMCARE Grants

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

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

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



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

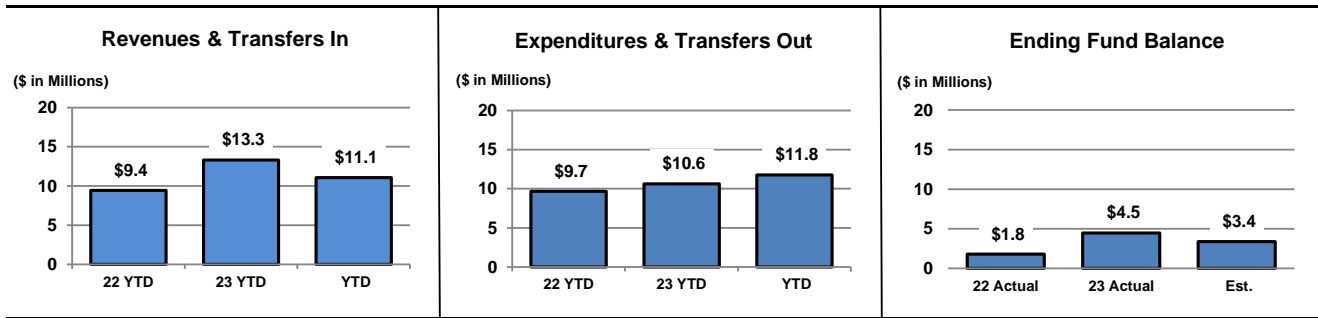
For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

| | 2023 YTD | | 2024 YTD | |
|---|-----------------------|-------------------------|----------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | 14,279,562 | 14,211,568 | 18,658,406 | 15,087,545 |
| Charges for Services | 27,187,434 | 32,373,835 | 32,373,835 | 35,959,091 |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | 22,225 | 8,675 | 15,675 | 17,693 |
| Reimbursements | 19,803 | 13,800 | 13,800 | 27,402 |
| Use of Money & Property | 10,446 | 7,500 | 7,500 | (2,083) |
| Transfers In & Other Proceeds | 153,315 | 166,214 | 166,214 | 166,214 |
| Total Revenues & Transfers In | 41,672,785 | 46,781,592 | 51,235,430 | 51,255,862 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ 29,483,376 | \$ 35,802,574 | \$ 38,121,252 | \$ 33,586,844 |
| Contractuals | 6,916,179 | 12,137,029 | 13,704,880 | 9,162,684 |
| Debt Service | - | - | - | - |
| Commodities | 332,927 | 559,257 | 1,068,735 | 895,614 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | 178,184 | - | - | - |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | 36,910,666 | 48,498,860 | 52,894,867 | 43,645,142 |
| Net Change in Fund Balance | 4,762,118 | (1,717,268) | (1,659,437) | 7,610,720 |
| Actual Beginning Fund Balance | 11,916,225 | 16,678,410 | 16,678,410 | 16,678,410 |
| Ending Fund Balance | \$ 16,678,343 | \$ 14,961,142 | \$ 15,018,973 | \$ 24,289,130 |



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.



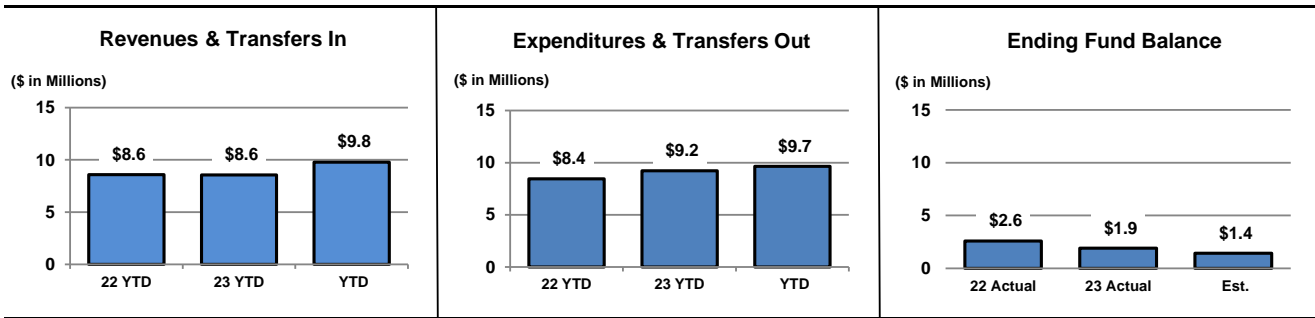
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

| | 2023 YTD | | 2024 YTD | |
|---|-----------------------|-------------------------|---------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | 12,806,067 | 11,123,612 | 13,108,770 | 10,681,988 |
| Charges for Services | 470,158 | 554,317 | 554,317 | 360,334 |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | 28,403 | 12,660 | 12,660 | 23,416 |
| Reimbursements | 10,039 | 5,781 | 5,781 | 8,055 |
| Use of Money & Property | - | - | - | - |
| Transfers In & Other Proceeds | - | 992,000 | 992,000 | - |
| Total Revenues & Transfers In | 13,314,666 | 12,688,371 | 14,673,529 | 11,073,792 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ 9,096,641 | \$ 11,005,541 | \$ 11,755,962 | \$ 9,990,854 |
| Contractuals | 1,326,675 | 1,919,490 | 3,035,637 | 1,412,645 |
| Debt Service | - | - | - | - |
| Commodities | 209,281 | 269,613 | 388,202 | 352,089 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | 10,632,597 | 13,194,644 | 15,179,801 | 11,755,587 |
| Net Change in Fund Balance | 2,682,070 | (506,273) | (506,273) | (681,795) |
| Actual Beginning Fund Balance | 1,794,505 | 4,476,574 | 4,476,574 | 4,476,574 |
| Ending Fund Balance | \$ 4,476,575 | \$ 3,970,301 | \$ 3,970,301 | \$ 3,794,779 |



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.



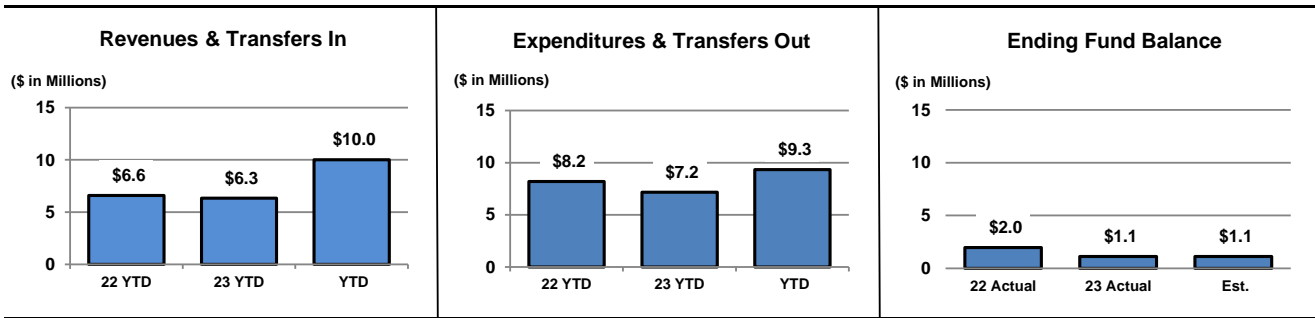
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
 For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

| | 2023 YTD | | 2024 YTD | |
|---|-----------------------|-------------------------|---------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | 7,701,102 | 9,520,492 | 11,551,109 | 8,489,673 |
| Charges for Services | 632,852 | 800,036 | 800,036 | 981,863 |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | 26,280 | 739 | 739 | 27,328 |
| Reimbursements | - | - | - | - |
| Use of Money & Property | - | - | - | - |
| Transfers In & Other Proceeds | 199,800 | 386,589 | 456,512 | 291,489 |
| Total Revenues & Transfers In | 8,560,033 | 10,707,856 | 12,808,396 | 9,790,353 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ 2,448,052 | \$ 3,603,527 | \$ 3,573,973 | \$ 2,752,075 |
| Contractuals | 6,599,335 | 7,315,999 | 9,166,086 | 6,744,363 |
| Debt Service | - | - | - | - |
| Commodities | 182,746 | 220,229 | 324,914 | 35,889 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | 226,800 | 126,800 |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | 9,230,134 | 11,139,755 | 13,291,773 | 9,659,127 |
| Net Change in Fund Balance | (670,101) | (431,899) | (483,377) | 131,226 |
| Actual Beginning Fund Balance | 2,580,031 | 1,909,930 | 1,909,930 | 1,909,930 |
| Ending Fund Balance | \$ 1,909,930 | \$ 1,478,031 | \$ 1,426,553 | \$ 2,041,156 |



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, 2024, with comparative actuals ending December 31, 2024

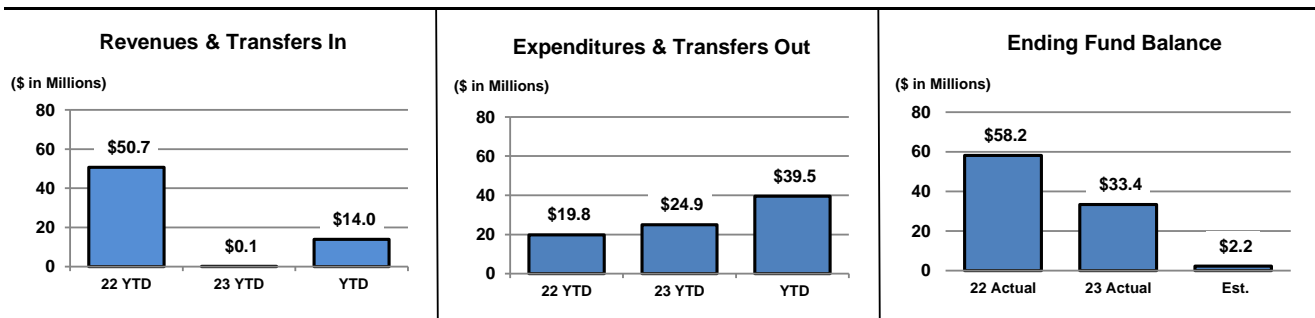
| | 2023 YTD | | 2024 YTD | |
|---|-----------------------|-------------------------|---------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | 5,968,150 | 7,003,386 | 10,821,379 | 9,434,519 |
| Charges for Services | 329,764 | 443,766 | 443,766 | 291,813 |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | 676 | 244 | 244 | 639 |
| Reimbursements | 24,852 | 13,000 | 13,000 | 37,420 |
| Use of Money & Property | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | 248,860 |
| Total Revenues & Transfers In | 6,323,443 | 7,460,396 | 11,278,389 | 10,013,251 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ 5,103,373 | \$ 7,305,875 | \$ 8,577,716 | \$ 6,330,194 |
| Contractuals | 1,609,471 | 1,316,034 | 2,077,140 | 1,479,749 |
| Debt Service | - | - | - | - |
| Commodities | 439,248 | 744,570 | 1,061,017 | 459,658 |
| Capital Improvements | 13,665 | - | 1,076,763 | 957,947 |
| Capital Outlay | 25 | - | 114,354 | 109,200 |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | 7,165,782 | 9,366,479 | 12,906,991 | 9,336,748 |
| Net Change in Fund Balance | (842,339) | (1,906,083) | (1,628,602) | 676,503 |
| Actual Beginning Fund Balance | 1,966,759 | 1,124,420 | 1,124,420 | 1,124,420 |
| Ending Fund Balance | \$ 1,124,420 | \$ (781,663) | \$ (504,182) | \$ 1,800,923 |



Stimulus Grants

On March 11, 2020, the World Health Organization declared the novel coronavirus, COVID-19, a pandemic. On March 27, 2020, the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The Act provided \$2 trillion in economic relief funding and allocated \$150 billion of that to state, local, and tribal governments through Title V of the Act, called the Coronavirus Relief Fund. Sedgwick County received \$99.6 million in direct allocation, which was used by the County, other municipalities, and approved entities to cover costs incurred due to COVID-19; were not accounted for in the budget most recently approved as of March 27, 2020; and were incurred during the period of March 1, 2020, through December 30, 2020. The County also received \$9.3 million in pass-through Federal stimulus funding from the State's allocation of CARES funding.

On March 11, 2021, the Federal American Rescue Plan Act (ARPA) was signed into law. The Act provided \$1.9 trillion for COVID response and recovery. It allocated \$350 billion to states and local governments. Sedgwick County was allocated \$100.2 million, to be paid in two equal installments in 2021 and 2022. Funds must be committed by December 31, 2024 and may be used for response to the COVID-19 public health emergency and its negative economic impacts; premium pay for essential workers; the cost of government services, to the extent that funding was reduced by the COVID-19 public health emergency; and investments in water, sewer, and broadband infrastructure. An updated spending plan is in place through the end of the grant term.



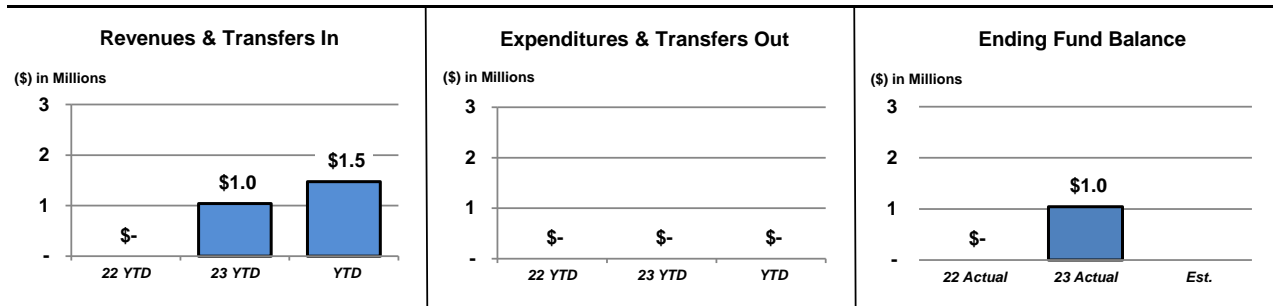
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
 For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

| | 2023 YTD | | 2024 YTD | |
|---|-----------------------|-------------------------|------------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | 60,000 | - | - | 14,000,033 |
| Charges for Services | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Reimbursements | - | - | - | - |
| Use of Money & Property | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | - |
| Total Revenues & Transfers In | 60,000 | - | - | 14,000,033 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ 3,756,888 | \$ 6,720,366 | \$ 3,270,193 | \$ 3,270,193 |
| Contractuals | 2,412,683 | - | 2,770,525 | 2,168,889 |
| Debt Service | - | - | - | - |
| Commodities | 894,285 | - | 1,705,821 | 1,201,572 |
| Capital Improvements | 17,803,195 | - | 11,941,124 | 854,713 |
| Capital Outlay | 43,500 | - | - | - |
| Transfers Out | - | - | 31,988,559 | 31,988,559 |
| Total Expenditures & Transfers Out | 24,910,550 | 6,720,366 | 51,676,222 | 39,483,926 |
| Net Change in Fund Balance | (24,850,550) | (6,720,366) | (51,676,222) | (25,483,893) |
| Actual Beginning Fund Balance | 58,189,859 | 33,439,309 | 33,439,309 | 33,439,309 |
| Ending Fund Balance | \$ 33,339,308 | \$ 26,718,942 | \$ (18,236,914) | \$ 7,955,415 |



Municipalities Fight Addiction

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



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

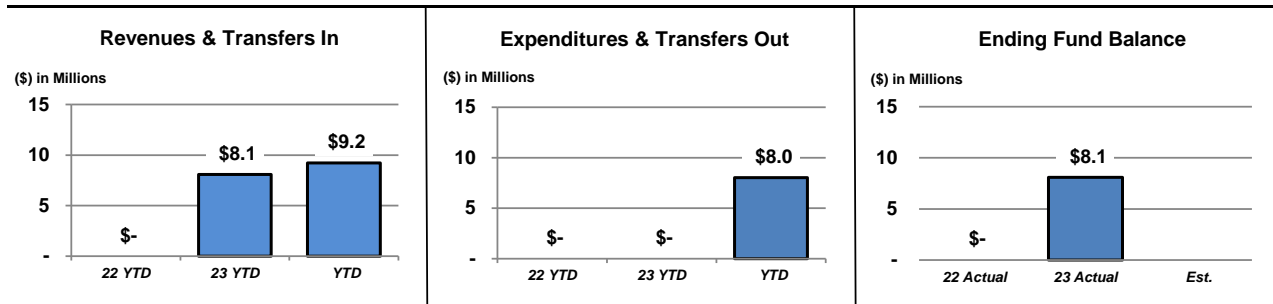
For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

| | 2023 YTD | Annual Budgeted Amounts | | 2024 YTD |
|---|---------------------|-------------------------|-------------------|---------------------|
| | YTD Actual Amounts | Adopted | Revised | YTD Actual Amounts |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Lisences & Permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for Services | - | - | - | - |
| Fines & Forfeitures | 218,525 | - | - | 1,474,127 |
| Miscellaneous | - | - | - | - |
| Reimbursements | - | - | - | - |
| Use of Money & Property | - | - | - | - |
| Transfers In & Other Proceeds | 821,861 | - | - | - |
| Total Revenues & Transfers In | 1,040,386 | - | - | 1,474,127 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ - |
| Contractuals | - | 362,315 | 362,315 | - |
| Debt Service | - | - | - | - |
| Commodities | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | - | 362,315 | 362,315 | - |
| Net Change in Fund Balance | 1,040,386 | (362,315) | (362,315) | 1,474,127 |
| Actual Beginning Fund Balance | - | 1,040,386 | 1,040,386 | 1,040,386 |
| Ending Fund Balance | \$ 1,040,386 | \$ 678,071 | \$ 678,071 | \$ 2,514,513 |



Code Inspection & Enforcement

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



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

For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

| | 2023 YTD | Annual Budgeted Amounts | | 2024 YTD |
|---|---------------------|-------------------------|---------------------|---------------------|
| | YTD Actual Amounts | Adopted | Revised | YTD Actual Amounts |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Lisences & Permits | - | 8,820,122 | 8,820,122 | 9,076,488 |
| Intergovernmental | - | - | - | - |
| Charges for Services | - | 108,373 | 108,373 | 137,193 |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | - | 904 | 904 | 97 |
| Reimbursements | - | - | - | 1,874 |
| Use of Money & Property | - | - | - | - |
| Transfers In & Other Proceeds | 8,082,460 | - | - | - |
| Total Revenues & Transfers In | 8,082,460 | 8,929,399 | 8,929,399 | 9,215,651 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ - | \$ 4,272,059 | \$ 4,272,059 | \$ 3,754,436 |
| Contractuals | - | 4,981,174 | 4,974,174 | 4,107,510 |
| Debt Service | - | - | - | - |
| Commodities | - | 89,481 | 96,481 | 88,047 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | 83,094 | 83,094 | 83,094 |
| Total Expenditures & Transfers Out | - | 9,425,808 | 9,425,808 | 8,033,088 |
| Net Change in Fund Balance | 8,082,460 | (496,409) | (496,409) | 1,182,564 |
| Actual Beginning Fund Balance | - | 8,082,460 | 8,082,460 | 8,082,460 |
| Ending Fund Balance | \$ 8,082,460 | \$ 7,586,051 | \$ 7,586,051 | \$ 9,265,024 |

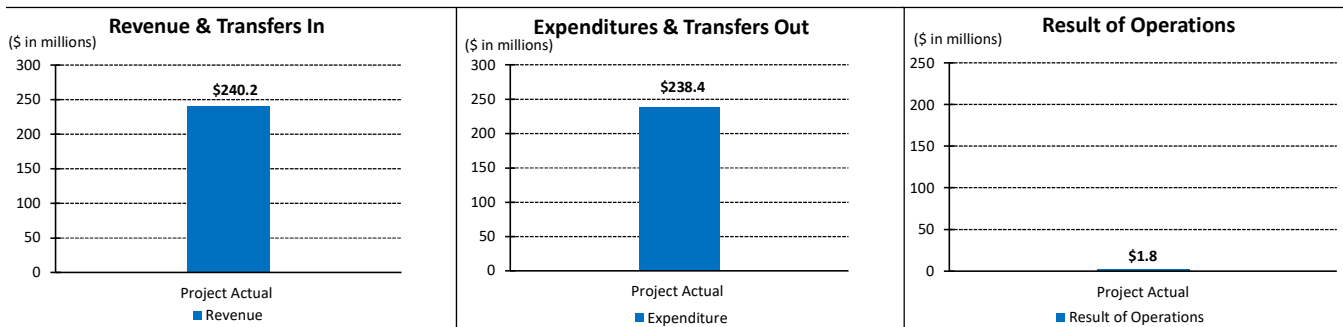


INTRUST Bank Arena - Subfund

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

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

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



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

| | Total Project | | | | |
|---|--------------------|--------------------|--------------------------|--------------------|---------------------|
| | Budget | | FY '05-FY '23 Amounts | FY 2024 Amounts | Total Amounts |
| | Original | Revised | | | |
| Revenues & transfers in | | | | | |
| Local retail sales & use tax | \$ 184,528,042 | \$ 205,500,000 | \$ 206,537,905 | \$ - | \$ 206,537,905 |
| Intergovernmental revenue | \$ - | \$ - | \$ 10,000,000 | \$ - | \$ 10,000,000 |
| Charges for service | - | - | 13,008,940 | 1,486,737 | \$ 14,495,677 |
| Miscellaneous | - | - | 842,079 | 15,500 | \$ 857,579 |
| Reimbursements | - | - | 2,180,367 | - | \$ 2,180,367 |
| Other proceeds | - | - | 7,648,574 | 454,724 | \$ 8,103,298 |
| Total revenues & transfers in | 184,528,042 | 205,500,000 | 240,217,865 | 1,956,961 | 242,174,826 |
| Expenditures & transfers out | | | | | |
| Arena A & E Services | 11,229,042 | 13,642,034 | 13,642,034 | - | \$ 13,642,034 |
| Land Acquisition & Demolition | 20,000,000 | 17,000,545 | 16,993,976 | - | \$ 16,993,976 |
| Site Costs | 7,460,000 | - | - | - | \$ - |
| Parking | - | 5,313,079 | 5,201,116 | - | \$ 5,201,116 |
| Infrastructure | 4,000,000 | 7,097,966 | 7,097,966 | - | \$ 7,097,966 |
| Construction | 77,000,000 | 141,822,940 | 141,822,940 | - | \$ 141,822,940 |
| Contingency | 7,700,000 | - | - | - | \$ - |
| Pavilions | 9,128,000 | 6,072,455 | 6,072,455 | - | \$ 6,072,455 |
| Operations Reserve | 48,011,000 | 8,739,817 | 1,986,795 | 448,596 | \$ 2,435,391 |
| Project Management & Planning | - | 5,232,168 | 5,232,168 | - | \$ 5,232,168 |
| Kansas Pavilions - Construct Restroom/Showers | - | 181,032 | 181,032 | - | \$ 181,032 |
| Kansas Pavilions - Paving | - | 402,791 | 402,791 | - | \$ 402,791 |
| Arena Operations | - | 3,300,933 | 16,687,181 | - | \$ 16,687,181 |
| Kansas Pavilions - Operations | - | 1,559,279 | 1,327,978 | - | \$ 1,327,978 |
| Arena Capital Improvements | - | 1,043,409 | 21,721,093 | 1,497,371 | \$ 23,218,464 |
| Total expenditures & transfers out | 184,528,042 | 211,408,448 | 238,369,525 | 1,945,967 | 240,315,493 |
| Ending fund balance | | | \$ 1,848,340 | | \$ 1,859,333 |

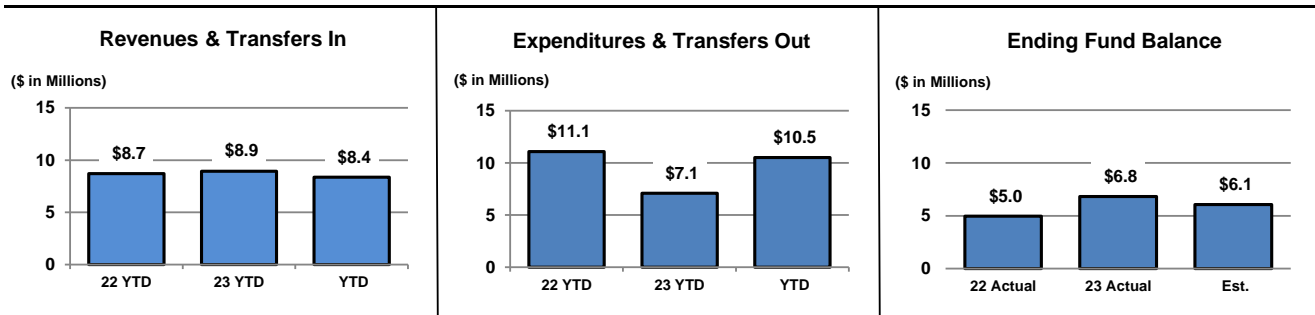


Fleet Management

Fleet Management is responsible for maintaining, repairing, fueling, and replacing the County's fleet, which consists of 698 vehicles and related equipment. Revenues are primarily generated from internal service charges collected from County departments who utilize services. Vehicle replacement revenues, also referred to as set-aside, are retained in the Fund until the replacement purchase is made. Included within Fleet Management is the Fleet Acquisition Contingency of \$1.5 million annually. The Contingency provides a source of funding for emergency equipment acquisitions and other large unforeseeable events not envisioned at the time the budget was adopted.

In 2013, the Board of County Commissioners authorized several changes in Fleet Management operations to reduce the Department's budget. These included outsourcing the parts room, body shop work, and ambulance remounts. In 2017, the BOCC approved a new fleet replacement policy, which transitioned away from an age and miles approach to a more sophisticated point system.

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



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

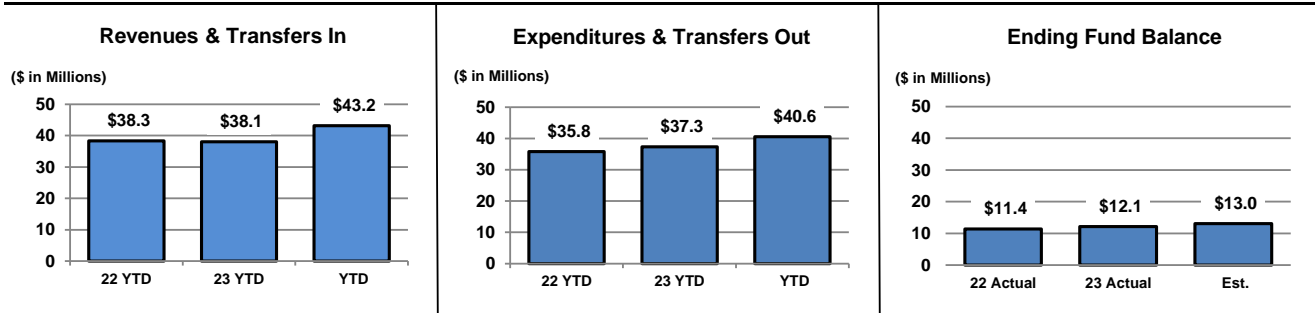
| | 2023 YTD | 2024 YTD | | |
|---|---------------------|-------------------------|---------------------|---------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for Services | 8,625,494 | 9,173,393 | 9,173,393 | 8,114,029 |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | 275,351 | 156,568 | 156,568 | 193,296 |
| Reimbursements | 45,734 | 46,179 | 46,179 | 46,179 |
| Use of Money & Property | - | - | - | - |
| Transfers In & Other Proceeds | - | - | - | - |
| Total Revenues & Transfers In | 8,946,578 | 9,376,141 | 9,376,141 | 8,353,504 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ 1,089,654 | \$ 1,341,045 | \$ 1,401,045 | \$ 1,270,357 |
| Contractuals | 810,193 | 810,662 | 937,969 | 810,122 |
| Debt Service | - | - | - | - |
| Commodities | 3,898,808 | 3,793,102 | 3,778,763 | 3,380,363 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | (878,729) | 6,400,000 | 4,212,579 | 3,044,668 |
| Transfers Out | 2,172,939 | - | 2,014,453 | 2,014,453 |
| Total Expenditures & Transfers Out | 7,092,864 | 12,344,809 | 12,344,809 | 10,519,963 |
| Net Change in Fund Balance | 1,853,714 | (2,968,668) | (2,968,668) | (2,166,458) |
| Actual Beginning Fund Balance | 4,951,729 | 6,832,622 | 6,832,622 | 6,832,622 |
| Ending Fund Balance | \$ 6,805,443 | \$ 3,863,954 | \$ 3,863,954 | \$ 4,666,164 |



Health/Dental Insurance Fund

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

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



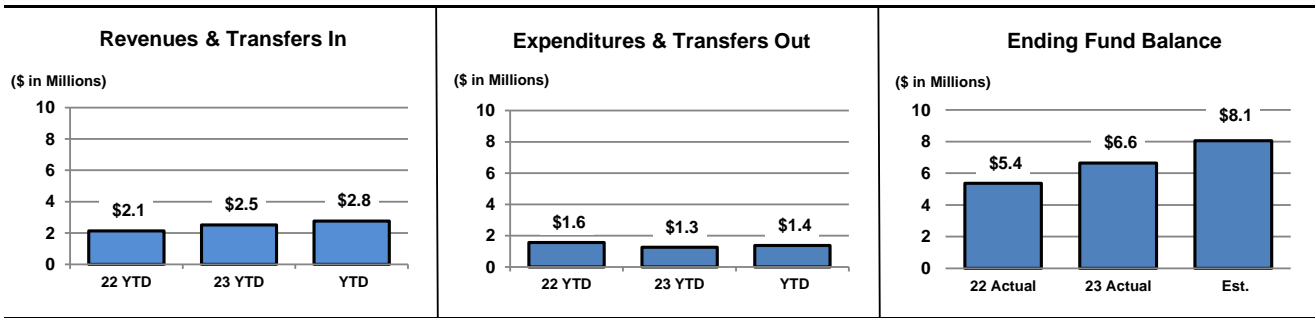
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

| | 2023 YTD | | 2024 YTD | |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for Services | 34,915,694 | 37,937,696 | 37,937,696 | 38,835,435 |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | 2,512,662 | 1,605,242 | 1,605,242 | 3,535,461 |
| Reimbursements | - | - | - | - |
| Use of Money & Property | 647,344 | 251,604 | 251,604 | 787,485 |
| Transfers In & Other Proceeds | - | - | - | - |
| Total Revenues & Transfers In | <u>38,075,701</u> | <u>39,794,543</u> | <u>39,794,543</u> | <u>43,158,381</u> |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ 244,778 | \$ 297,394 | \$ 297,394 | \$ 234,282 |
| Contractuals | 37,060,809 | 38,658,939 | 40,958,939 | 40,348,978 |
| Debt Service | - | - | - | - |
| Commodities | 25,500 | 60,500 | 60,500 | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | <u>37,331,087</u> | <u>39,016,833</u> | <u>41,316,833</u> | <u>40,583,260</u> |
| Net Change in Fund Balance | <u>744,613</u> | <u>777,709</u> | <u>(1,522,291)</u> | <u>2,575,121</u> |
| Actual Beginning Fund Balance | <u>11,384,255</u> | <u>12,128,869</u> | <u>12,128,869</u> | <u>12,128,869</u> |
| Ending Fund Balance | <u>\$ 12,128,868</u> | <u>\$ 12,906,578</u> | <u>\$ 10,606,578</u> | <u>\$ 14,703,990</u> |



Workers' Compensation

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



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
 For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

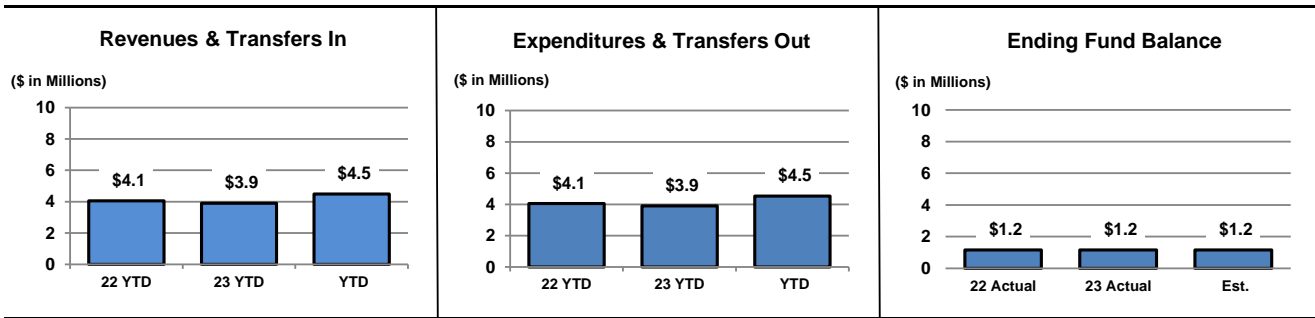
| | 2023 YTD | | 2024 YTD | |
|---|---------------------|-------------------------|---------------------|---------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for Services | 2,142,372 | 2,000,000 | 2,000,000 | 2,417,270 |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | 4,152 | - | - | 2,217 |
| Reimbursements | 92,655 | 19,150 | 19,150 | 209 |
| Use of Money & Property | 285,013 | - | - | 346,291 |
| Transfers In & Other Proceeds | - | - | - | - |
| Total Revenues & Transfers In | 2,524,193 | 2,019,150 | 2,019,150 | 2,765,986 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ 173,353 | \$ 300,322 | \$ 300,322 | \$ 174,008 |
| Contractuals | 1,031,741 | 1,882,030 | 1,830,330 | 1,157,752 |
| Debt Service | - | - | - | - |
| Commodities | 49,077 | - | 51,700 | 51,681 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | 1,254,171 | 2,182,352 | 2,182,352 | 1,383,441 |
| Net Change in Fund Balance | 1,270,022 | (163,202) | (163,202) | 1,382,545 |
| Actual Beginning Fund Balance | 5,369,507 | 6,639,529 | 6,639,529 | 6,639,529 |
| Ending Fund Balance | \$ 6,639,529 | \$ 6,476,327 | \$ 6,476,327 | \$ 8,022,074 |



Risk Management

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

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



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
 For the month ending December 31, 2024, with comparative actuals ending December 31, 2024

| | 2023 YTD | | 2024 YTD | |
|---|-----------------------|-------------------------|---------------------|-----------------------|
| | YTD Actual Amounts | Annual Budgeted Amounts | | YTD Actual Amounts |
| | | Adopted | Revised | |
| Revenues & Transfers In | | | | |
| Current Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Back Prop. Taxes & Ref. Warrants | - | - | - | - |
| Special Assessment Prop. Taxes | - | - | - | - |
| Motor Vehicle Taxes | - | - | - | - |
| Local Retail Sales & Use Tax | - | - | - | - |
| All Other Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for Services | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Miscellaneous | 29,808 | 4,162 | 4,162 | 123 |
| Reimbursements | 948,090 | 162,924 | 162,924 | 430,869 |
| Use of Money & Property | 8,619 | - | - | (42,300) |
| Transfers In & Other Proceeds | 2,923,048 | 3,066,066 | 3,066,066 | 4,106,195 |
| Total Revenues & Transfers In | 3,909,564 | 3,233,151 | 3,233,151 | 4,494,888 |
| Expenditures & Transfers Out | | | | |
| Personnel | \$ 245,323 | \$ 291,535 | \$ 291,535 | \$ 285,748 |
| Contractuals | 3,556,590 | 3,086,295 | 4,915,706 | 4,149,084 |
| Debt Service | - | - | - | - |
| Commodities | 99,033 | 16,388 | 106,388 | 102,355 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | 3,909,946 | 3,394,218 | 5,313,629 | 4,537,187 |
| Net Change in Fund Balance | 8,619 | (161,067) | (2,080,478) | (42,300) |
| Actual Beginning Fund Balance | 1,156,255 | 1,164,873 | 1,164,873 | 1,164,873 |
| Ending Fund Balance | \$ 1,164,874 | \$ 1,003,806 | \$ (915,605) | \$ 1,122,573 |



Capital Projects

Capital Projects

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

- **2005:** Project budgets currently include \$0 in remaining funding related to INTRUST Bank Arena, which opened in January 2010. This project will remain open for the life of the facility.
- **2012:** The active 2012 project includes \$0.2 million in project funding, with \$33,245 remaining for one drainage project. This project was combined with another project in 2019, and was completed in April 2024.
- **2013:** The active project in the 2013 CIP includes \$2.8 million in project funding for a facility project, of which all funding is committed. It was completed in 2017 but remains open for administrative reasons.
- **2015:** Project budgets currently include \$0.5 million in project funding, of which \$45,500 is available. The final road project was active until December 2017 and remains open for administrative reasons.
- **2017:** Budgeted funding for the 2017 CIP totals \$0.4 million, of which \$0.3 million is remaining. The remaining bridge project is ongoing.
- **2018:** Budgeted funding for the 2018 CIP totals \$0.7 million, with \$0.7 million committed and \$21,854 available. Significant current projects include the one road and one bridge project.
- **2019:** Budgeted funding for the 2019 CIP totals \$50.4 million, with \$7.5 million committed and \$42.9 million available. Significant current projects include the County Administration Building, after the CIP amendment in 2023, and one drainage project.
- **2020:** Budgeted funding for the 2020 CIP totals \$4.2 million with \$1.8 million committed and \$2.4 million available. There is one facility project and numerous road and bridge projects remaining.
- **2021:** Budgeted funding for the 2021 CIP totals \$6.5 million with \$0.7 million committed and \$5.8 million available. Significant current projects include the Elections Building, one drainage project, and one bridge project.
- **2022:** Budgeted funding for the 2022 CIP totals \$29.7 million with \$14.6 million committed and \$15.2 million available. Significant projects include the Community Crisis Center Expansion, the Household Hazardous Waste Facility Expansion, one drainage project, one road project and two bridge projects.
- **2023:** Budgeted funding for the 2023 CIP totals \$30.8 million with \$15.5 million committed and \$15.3 million available. Significant projects include a lab addition at the Regional Forensic Science Center (RFSC), renovating the pavilion at Lake Afton Park (LAP), and numerous road and bridge projects.
- **2024:** Budgeted funding for the 2024 CIP totals \$136.2 million with \$106.4 million committed and \$29.9 million available. Significant projects include a Juvenile Services Community-Based building, one drainage project, and numerous road and bridge projects.
- **ARPA:** CIP projects funded with American Rescue Plan Act (ARPA) funds totals \$30.4 million with \$14.1 committed and \$8.0 million remaining. Significant projects include remodeling the Main Courthouse and renovating the Adult Residential / Work Release. In December 2024, funding for the Adult Detention Facility project was moved to the CIP fund, and the project is estimated to be complete in 2025.

Funded Open CIP Facility and Infrastructure Projects by Year

| Fund Center | Project Title | Project Phase | Fund Source | Adopted Budget | Budget w/ Amendments | Committed to Date | Budget Remaining | Expenditures YTD | Est. Completion |
|-----------------|--|---------------|-------------|------------------|----------------------|-------------------|------------------|------------------|-----------------|
| 2005 | | | | | | | | | |
| Facility | | | | | | | | | |
| 57011-551 | Operations Reserve | Ongoing | Special LST | - | (972) | - | (972) | - | TBD |
| | Annual Total | | | - | (972) | - | (972) | - | |
| 2012 | | | | | | | | | |
| Drainage | | | | | | | | | |
| 23964-234 | D21 Improve Drainage SW of Hayville-Dsgn | Completed | Cash | - | 178,000 | 144,755 | 33,245 | - | 04/15/2024 |
| | Annual Total | | | - | 178,000 | 144,755 | 33,245 | - | |
| 2013 | | | | | | | | | |
| Facility | | | | | | | | | |
| 17975-234 | Update master control adult detention | Completed | Cash | 2,022,322 | 2,806,434 | 2,806,434 | - | - | 12/31/2017 |
| | Annual Total | | | 2,022,322 | 2,806,434 | 2,806,434 | - | - | |
| 2015 | | | | | | | | | |
| Roads | | | | | | | | | |
| 21534-231 | R326 S Area Pkwy System ARC 95 | Ongoing | LST | 500,000 | 500,000 | 454,500 | 45,500 | - | TBD |
| | Annual Total | | | 500,000 | 500,000 | 454,500 | 45,500 | - | |
| 2017 | | | | | | | | | |
| Bridges | | | | | | | | | |
| 21510-231 | B461 Spc Bridge Inspec&Engineering 2016+ | Ongoing | LST | 200,000 | 400,000 | 142,282 | 257,718 | 10,875 | TBD |
| | Annual Total | | | 200,000 | 400,000 | 142,282 | 257,718 | 10,875 | |



2018

Roads

| | | | | | | | | | |
|-----------|--|-----------|-----|---|---------|---------|--------|---|------------|
| 21490-231 | R343 Multi-Use Path, Rock-Derby to Mulv. | Completed | LST | - | 250,000 | 228,146 | 21,854 | - | 08/01/2020 |
|-----------|--|-----------|-----|---|---------|---------|--------|---|------------|

Bridges

| | | | | | | | | | |
|---------------------|--|-----------|------|---------------|----------------|----------------|---------------|----------|------------|
| 21005-230 | B472 295th St. W. btw 45th & 53rd St. N. | Completed | Bond | 40,000 | 478,481 | 478,481 | - | - | 09/10/2018 |
| Annual Total | | | | 40,000 | 728,481 | 706,627 | 21,854 | - | |

2019

Facility

| | | | | | | | | | |
|-----------|----------------------------------|-------------------------------|------|---------|------------|-----------|------------|--------|------------|
| 62001-230 | ADA Compliance (from 2016 on) | Ongoing | Cash | 712,132 | 784,940 | 784,940 | - | - | TBD |
| 91006-230 | ADF 1st Floor & Courthouse Space | Completed | Bond | - | 6,446,694 | 6,446,694 | - | 7,430 | 03/31/2021 |
| 93001-230 | County Administration Building | Property Acquisition Planning | Cash | - | 43,080,579 | 203,927 | 42,876,652 | 30,094 | TBD |

Drainage

| | | | | | | | | | |
|---------------------|--|-----------|------|----------------|-------------------|------------------|-------------------|---------------|------------|
| 23002-230 | D21 Design Ph. 1 Drainage SW of Hysville | Completed | Cash | - | 38,204 | 38,204 | - | - | 04/15/2024 |
| Annual Total | | | | 712,132 | 50,350,417 | 7,473,765 | 42,876,652 | 37,524 | |

2020

Facility

| | | | | | | | | | |
|-----------|----------------|-------------|------|---|---------|---|---------|---|-----|
| 91009-230 | Energy Savings | Not Started | Cash | - | 225,486 | - | 225,486 | - | TBD |
|-----------|----------------|-------------|------|---|---------|---|---------|---|-----|

Roads

| | | | | | | | | | |
|-----------|--|---------------------------------|------|---|-----------|---------|-----------|--------|------------|
| 21014-230 | Osage Country Addition Benefit District | Ongoing | Bond | - | 1,765,000 | 595,696 | 1,169,305 | - | TBD |
| 21471-231 | R353 Ridge Rd Shlder from 53rd to 69th N | Advertising Bidding Contracting | LST | - | 115,000 | 110,550 | 4,450 | 64,070 | 05/01/2025 |
| 21472-231 | R351 Intersection Impvmt 55th S Meridian | Completed | Bond | - | 750,000 | 464,576 | 285,424 | - | 02/01/2021 |



| | | | | | | | | | |
|---------------------|---|---------------------------------|-----|----------------|------------------|------------------|------------------|----------------|------------|
| 21484-231 | R348 Pave 135th W north of 53rd N | Advertising Bidding Contracting | LST | - | 350,000 | 146,858 | 203,142 | 18,798 | 10/01/2025 |
| Bridges | | | | | | | | | |
| 21470-231 | B485 Replace on 151st W over Nlnnescah | Completed | LST | - | 50,000 | 44,694 | 5,306 | 39,836 | 09/04/2024 |
| 21505-231 | B489 Hydraulic btw 111th & 119th St. S. | Completed | LST | 200,000 | 899,995 | 418,855 | 481,140 | - | 03/19/2021 |
| Annual Total | | | | 200,000 | 4,155,481 | 1,781,229 | 2,374,252 | 122,704 | |

2021

| | | | | | | | | | |
|-----------------|---------------------------|-------------------------------|------|---|-----------|--------|-----------|--------|------------|
| Facility | | | | | | | | | |
| 66001-230 | County Elections Building | Property Acquisition Planning | Cash | - | 5,884,428 | 45,580 | 5,838,848 | 43,660 | 09/01/2025 |

| | | | | | | | | | |
|-----------------|-----------------------------------|--------------|------|---|--------|--------|----|----|------------|
| Drainage | | | | | | | | | |
| 23003-230 | Spring Creek/Derby Erosion Design | Construction | Cash | - | 75,000 | 74,914 | 87 | 64 | 01/01/2025 |

| | | | | | | | | | |
|---------------------|-----------------------------------|-----------|------|----------|------------------|----------------|------------------|---------------|------------|
| Bridges | | | | | | | | | |
| 21476-231 | B500 103rd S btwn 119th & 135th W | Completed | Bond | - | 545,614 | 545,614 | - | 2,400 | 08/30/2023 |
| Annual Total | | | | - | 6,505,042 | 666,108 | 5,838,935 | 46,124 | |

2022

| | | | | | | | | | |
|-----------------|--|--------------|-----------|---|------------|-----------|-----------|-----------|------------|
| Facility | | | | | | | | | |
| 11003-230 | Emergency Communications Remodel | Completed | Bond/Cash | - | 1,321,300 | 1,321,300 | - | - | 08/14/2023 |
| 31001-230 | Community Crisis Center Expansion | Design | Bond | - | 15,495,222 | 6,294,334 | 9,200,888 | 5,686,557 | 12/30/2025 |
| 31002-230 | COMCARE Peer Housing | Not Started | Bond | - | 599,607 | - | 599,607 | - | 12/30/2025 |
| 38001-230 | Health Department Flooring at 1900 E 9th | Construction | Cash | - | 196,421 | 44,142 | 152,279 | 16,111 | 06/30/2025 |
| 38002-230 | Health Dept. West Clinic Remodel | Design | Bond | - | 3,615,894 | 985,781 | 2,630,113 | - | TBD |
| 43001-230 | HHW Facility Expansion | Construction | Bond | - | 1,925,398 | 1,764,857 | 160,541 | 687,542 | 12/31/2025 |
| 52002-230 | Emergency Repairs at SCP | Completed | Cash | - | 188,385 | 188,385 | - | - | 05/31/2023 |





| | | | | | | | | | |
|-----------------|--|-------------------------------|----------|---------------------|-------------------|-------------------|-------------------|------------------|------------|
| 91010-230 | Main Courthouse Chiller Rebuild | Construction | Bond | - | 300,838 | 239,504 | 61,334 | 6,065 | 03/01/2025 |
| 91011-230 | Main Courthouse Cooling Tower | Completed | Bond | - | 2,286,622 | 2,064,795 | 221,827 | 819,083 | 06/30/2024 |
| 91012-230 | ADF Secondary Domestic Water Main Supply | Post-Construction & Occupancy | Bond | - | 304,723 | 240,990 | 63,733 | 212,895 | 12/31/2024 |
| 91013-230 | ADF Relocate Electrical Busway | Construction | Bond | - | 603,274 | 539,470 | 63,804 | 77,350 | 06/01/2025 |
| 91014-230 | ADF Exterior Light Poles & Fixture Rplmt | Post-Construction & Occupancy | Cash | - | 157,875 | 157,875 | - | - | 11/01/2023 |
| Drainage | | | | | | | | | |
| 23004-230 | D21 Drainage SW of Haysville | Completed | Cash | - | 505,619 | 505,619 | - | 225,575 | 04/15/2024 |
| Roads | | | | | | | | | |
| 21447-231 | R350 County Rds Gravel /Cold Mix Replace | Ongoing | LST | - | 1,500,000 | - | 1,500,000 | - | TBD |
| Bridges | | | | | | | | | |
| 21438-231 | B532: 391st St W over S Fork Ninnescah | Design | Cash | - | 320,000 | 15,900 | 304,100 | - | 12/01/2025 |
| 21455-231 | B508 21st S N btwn 375th & 391st S W | Completed | Bond/LST | - | 413,000 | 196,735 | 216,265 | 2,400 | 07/31/2023 |
| | | | | Annual Total | 29,734,178 | 14,559,686 | 15,174,491 | 7,733,577 | |
| 2023 | | | | | | | | | |
| Facility | | | | | | | | | |
| 12005-230 | EMS Posts 2 & 4 Repairs | Post-Construction & Occupancy | Cash | - | 81,509 | 68,075 | 13,434 | 68,075 | 06/30/2024 |
| 15001-230 | RFSC DNA Lab Addition | Design | Bond | - | 7,080,546 | 356,180 | 6,724,366 | - | 12/30/2027 |
| 17007-230 | ADF Dishwasher Exhaust Duct | Completed | Cash | - | 143,705 | 91,075 | 52,630 | - | 12/31/2023 |
| 33007-230 | JDF Camera System Improvements | Construction | Cash | - | 760,014 | 38,748 | 721,266 | 16,168 | 12/31/2025 |

| | | | | | | | | | |
|--------------|--|-------------------------------|------|---|-----------|-----------|-----------|-----------|------------|
| 38003-230 | Health Dept. Facility Upgrades | Post-Construction & Occupancy | Bond | - | 209,838 | - | 209,838 | - | 06/30/2024 |
| 51001-230 | Renovate Pavilion at LAP | Completed | Cash | - | 304,364 | 224,511 | 79,853 | 215,146 | 05/24/2024 |
| 51002-230 | West Red Brick Restroom at LAP | Construction | Cash | - | 395,295 | 45,295 | 350,000 | 17,940 | 12/30/2025 |
| 91005-230 | Replace Parking Lots - County-owned prop | Ongoing | Cash | - | 450,273 | 199,190 | 251,083 | 12,560 | TBD |
| 91016-230 | CHP Access Control Replacement | Completed | Cash | - | 178,210 | 99,063 | 79,147 | 18,849 | 06/11/2024 |
| 91017-230 | PS Paralleling Switchgear Modernization | Construction | Cash | - | 356,478 | - | 356,478 | - | 06/30/2026 |
| 91018-230 | Public Safety Building Secure Parking | Construction | Cash | - | 528,366 | 475,567 | 52,799 | 116,787 | 03/30/2025 |
| Roads | | | | | | | | | |
| 21015-230 | Dry Creek Estates Benefit District | Completed | Bond | - | 2,187,861 | 1,424,263 | 763,598 | 732,461 | 04/15/2024 |
| 21016-230 | Drater Estates Benefit District | Completed | Bond | - | 931,000 | 888,461 | 42,539 | 840,671 | 04/16/2024 |
| 21017-230 | Stonewater Estates BD | Ongoing | Bond | - | 2,640,000 | 1,286,414 | 1,353,586 | 1,286,414 | TBD |
| 21018-230 | Rachel Brooke Estates Addition BD | Ongoing | Bond | - | 4,475,000 | 1,754,466 | 2,720,534 | 1,425,399 | TBD |
| 21424-231 | R377 Meridian frm Ford-Seward & Main-5th | Construction | LST | - | 405,000 | 172,102 | 232,898 | 172,102 | 07/01/2025 |
| 21430-231 | R374: ICWS at 21st & 167th St W | Completed | LST | - | 150,000 | 116,785 | 33,215 | 108,816 | 07/01/2024 |
| 21431-231 | K15 Corridor Management Study | Design | LST | - | 50,000 | - | 50,000 | - | 06/30/2025 |
| 21432-231 | K254 Corridor Management Study | Design | LST | - | 44,400 | 44,400 | - | - | 06/30/2025 |
| 21435-231 | R367 Webb btwn 79th & 87th S | Completed | LST | - | 900,000 | 831,234 | 68,766 | 770,334 | 10/01/2024 |
| 21436-231 | R366 Stormwater Station 14 Repairs | Construction | LST | - | 200,000 | 70,654 | 129,346 | 63,617 | 12/31/2024 |
| 21459-231 | R357 61st N from 151st W to 1/2 mi. W | Completed | LST | - | 1,104,671 | 997,476 | 107,194 | 945,867 | 06/01/2024 |





| Bridges | | | | | | | | | |
|---------------------|--|---------------------------------|------|----------------|-------------------|-------------------|-------------------|-------------------|------------|
| 21440-231 | B518 79th St. S. btwn West & Meridian | Completed | Bond | - | 455,000 | 272,790 | 182,211 | 272,790 | 07/30/2024 |
| 21452-231 | B514 87th S btwn Seneca & Broadway | Advertising Bidding Contracting | LST | - | 200,000 | 110,012 | 89,988 | 18,812 | 12/31/2025 |
| 21453-231 | B512 Rehab on Zoo at MS Mitchell Floodwa | Completed | LST | - | 730,500 | 628,620 | 101,880 | - | 08/01/2024 |
| 21456-231 | B502 Greenwch btwn 109th & 117th St N | Completed | Bond | - | 815,000 | 684,110 | 130,890 | 543,454 | 04/28/2024 |
| 21494-231 | B485 151st St W over Ninnescah-17 | Completed | Bond | 350,000 | 5,037,800 | 4,655,441 | 382,359 | 3,947,862 | 09/04/2024 |
| Annual Total | | | | 350,000 | 30,814,830 | 15,534,932 | 15,279,898 | 11,594,123 | |

2024

| Facility | | | | | | | | | |
|-----------------|---|-------------------------------|------|---------|-----------|-----------|-----------|-----------|------------|
| 12006-230 | EMS Post 1 | Property Acquisition Planning | Cash | - | 1,838,995 | 174,806 | 1,664,189 | 174,806 | 12/31/2025 |
| 13001-230 | Outdoor Warming Device 2017 | Ongoing | Cash | 110,000 | 1,649,750 | 1,648,862 | 888 | 644,211 | TBD |
| 17008-230 | ADF Domestic Water Heater Replacement | Design | Cash | - | 642,429 | - | 642,429 | - | 06/30/2025 |
| 33008-230 | Juvenile Services Community-Based Bldg. | Design | Bond | - | 2,066,415 | 22,000 | 2,044,415 | - | 06/30/2025 |
| 51003-230 | East Red Brick Restroom at LAP | Construction | Cash | - | 429,042 | 22,945 | 406,097 | - | 12/30/2025 |
| 90001-230 | HCH Datacenter Equipment Refresh | Construction | Cash | - | 1,822,127 | 870,475 | 951,652 | 746,918 | 06/30/2025 |
| 91002-230 | Replace Roofs County Owned Buildings-16 | Ongoing | Cash | 169,968 | 860,671 | 523,196 | 337,476 | 175 | TBD |
| 91019-230 | MCH & HCH Public Elevator Upgrades | Design | Cash | - | 610,329 | 348,790 | 261,539 | 152,880 | 06/30/2025 |
| 91020-230 | Main Courthouse Annex Remodel | Not Started | Cash | - | 1,369,104 | 210,947 | 1,158,157 | 90 | 12/31/2025 |
| 91021-230 | ADF Fabric Dryer for Laundry Room | Design | Cash | - | 75,000 | - | 75,000 | - | 06/30/2025 |
| 91026-230 | ADF Cameras/Locks | Design | Cash | - | 5,983,564 | 5,909,336 | 74,228 | 2,415,280 | 11/30/2025 |

| Bridges | | | | | | | | | | | | |
|----------------|--|---------------------------------|------|-------------------|--------------------|--------------------|--------------------|-------------------|------------|--|--|--|
| 21019-230 | Bluestem Estates Benefit District | Completed | Bond | - | 1,300,000 | 842,214 | 457,786 | 577,952 | 11/01/2024 | | | |
| 21020-230 | Brinley Estates Benefit District | Design | Bond | - | 1,192,000 | 76,713 | 1,115,287 | 43,728 | 05/01/2025 | | | |
| 21422-231 | B547: 375th W over S Fork Minnescah | Advertising Bidding Contracting | LST | - | 500,000 | 339,245 | 160,755 | - | 05/01/2025 | | | |
| 21425-231 | B528 Bridge on 21st N btwn 119th & 135th | Design | LST | - | 150,000 | - | 150,000 | - | 01/01/2029 | | | |
| 21426-231 | B527 Bridge on 119th W btwn 85th & 93rd | Design | LST | - | 75,000 | 72,500 | 2,500 | 19,575 | 05/01/2028 | | | |
| 21427-231 | B523 Bridge on 63rd S btwn 199th & 215th | Design | LST | - | 85,000 | 68,000 | 17,000 | 23,800 | 05/01/2027 | | | |
| 21428-231 | B520 Major Bridge Maintenance | Ongoing | LST | - | 50,000 | 49,999 | 1 | 25,000 | TBD | | | |
| 21433-231 | B511 Bridge-71st S btwn 119th & 135th W | Design | LST | - | 179,000 | 89,375 | 89,625 | 61,725 | 05/01/2027 | | | |
| 21443-231 | B503 21st S N btwn 391st & 407th St W | Design | LST | - | 200,000 | 84,000 | 116,000 | 13,383 | 12/31/2026 | | | |
| 21450-231 | B516 Tracy btwn 103rd & Diagonal | Design | LST | - | 186,000 | 82,000 | 104,000 | 35,936 | 12/31/2025 | | | |
| 21451-231 | B515 151st W btwn 101st & 109th N | Design | LST | - | 240,000 | 67,000 | 173,000 | 5,360 | 12/31/2025 | | | |
| 21454-231 | B509 215th S W btwn 31st S & MacArthur | Construction | Bond | - | 750,000 | 435,003 | 314,997 | 245,248 | 03/15/2025 | | | |
| 21457-231 | B498 143rd E btwn Pawnee & 31st S | Construction | Bond | - | 900,000 | 545,754 | 354,246 | 194,958 | 05/01/2025 | | | |
| | | Annual Total | | 22,257,635 | 136,220,888 | 106,365,991 | 29,854,896 | 14,283,237 | | | | |
| | | Total All Years | | 26,282,089 | 262,392,778 | 150,636,308 | 111,756,470 | 31,412,884 | | | | |

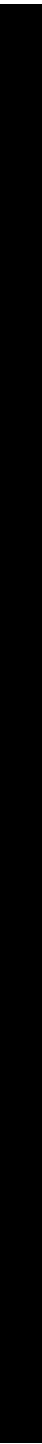




| Fund | Fund Source | Adopted Budget | Budget w/ Amendments | Committed to Date | Budget Remaining | Expenditures YTD |
|--------------------------------------|--------------------------------|----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| Summary Total by Fund | | | | | | |
| | Sales Tx Road/Bridge | 350,000 | 13,853,414 | 7,791,287 | 6,062,127 | 5,218,969 |
| | Sales Tx Road/Bridge | - | 413,000 | 196,735 | 216,265 | 2,400 |
| | Sales Tx Road/Bridge | - | 320,000 | 15,900 | 304,100 | - |
| | Sales Tx Road/Bridge | 22,377,667 | 112,418,153 | 95,821,711 | 16,596,442 | 10,868,190 |
| | Sales Tx Road/Bridge | - | 975,000 | 975,000 | - | - |
| | Bldg & Equipment | - | 37,963,072 | 37,963,072 | - | - |
| | Arena Construction | - | 1,985,823 | 1,986,795 | (972) | - |
| | Capital Improvements | 40,000 | 56,774,407 | 26,343,313 | 30,431,094 | 12,405,546 |
| | Capital Improvements | - | 1,365,500 | 1,365,500 | - | 44,200 |
| | Capital Improvements | 3,514,422 | 81,108,401 | 22,677,993 | 58,430,408 | 5,870,716 |
| | Capital Improvements | 37,784 | 7,731,348 | 6,998,558 | 732,790 | 2,851,575 |
| | Total All Funds | \$ 26,319,873 | \$ 314,908,118 | \$ 202,135,865 | \$ 112,772,253 | \$ 37,261,596 |
| Summary Total by Project Type | | | | | | |
| | Bridges | 790,000 | 16,169,390 | 10,947,336 | 5,222,054 | 6,087,094 |
| | Drainage | 500,000 | 5,994,079 | 4,185,281 | 1,808,798 | 864,691 |
| | Facility | 3,052,206 | 165,363,130 | 85,761,243 | 79,601,887 | 15,398,722 |
| | Roads | 21,977,667 | 127,381,519 | 101,242,005 | 26,139,514 | 14,911,089 |
| | Total All Project Types | \$ 26,319,873 | \$ 314,908,118 | \$ 202,135,865 | \$ 112,772,253 | \$ 37,261,596 |

Funded Open CIP Facility and Infrastructure Projects by Year

| Fund Center | Project Title | Project Phase | Fund Source | Adopted Budget | Budget w/ Amendments | Committed to Date | Budget Remaining | Expenditures YTD | Est. Completion |
|-----------------|--|---------------|-------------------|------------------|----------------------|-------------------|------------------|-------------------|-----------------|
| ARPA | | | | | | | | | |
| Facility | | | | | | | | | |
| 701604-26 | Adult Residential / Work Release Renovation | Completed | ARPA | - | 264,875 | 7,712 | 257,163 | 7,712 | 8/11/2023 |
| 703704-26 | DC Space Displacement and Courthouse Flow Remodel | Completed | ARPA | - | 8,500,000 | 44,020 | 128,448 | 44,020 | 12/31/2024 |
| 703705-26 | JDF Negative Pressure Room | Completed | ARPA | 270,982 | 291,664 | 300,704 | (9,040) | 300,704 | 11/2/2023 |
| 703707-26 | MCH Courthouse Remodel | Construction | ARPA | 7,470,665 | 9,836,646 | 9,310,486 | 526,360 | 9,310,486 | 12/31/2024 |
| 703708-26 | ADF Lock Retrofit, Camera Addition & Master Control Room | Construction | ARPA | - | 11,506,891 | 4,442,077 | 7,064,814 | 4,442,077 | 11/30/2025 |
| | | | ARPA Total | 7,741,647 | 30,400,276 | 14,104,999 | 7,567,745 | 14,104,999 | |



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Fund Statements

Fund Statements

Combined Financial Statements

Governmental funds are generally used to account for tax-supported activities. The focus of the County’s combined financial statements for governmental funds is to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the reporting period. Although the County maintains over 30 individual governmental funds, information is presented separately on the *Balance Sheet* (pages 62) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 64 and 65) 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 68-76 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 66 and 67). The County has two Enterprise Funds which are the Arena Fund and the Code & Inspection Enforcement Fund. The funds are reported on the same basis as business-type activities. Internal Service Funds are used to accumulate and allocate costs internally among the County’s various functions. The County uses Internal Service Funds to account for its fleet of vehicles, insurance, workers’ compensation and risk management activities. All Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

Individual fund data for the Internal Service Funds is provided in the form of combining statements as presented on pages 84-87 of this report.

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

- Fund balances for the governmental funds totaled \$325 million, an increase of \$61 million from December 31, 2023. 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, 2024 Fund Balance | Change in Fund Balance |
|----------------------------|-----------------------------------|---------------------------|
| General | \$ 104,119,168 | \$ 14,400,604 |
| Fed/State Assistance | 55,086,700 | 18,580,436 |
| Public Building Commission | 42,350,704 | 56,016 |
| Debt Service | 6,922,801 | 874,139 |
| Debt Proceeds | 18,209,006 | 14,055,295 |
| Other | 98,006,846 | 12,946,791 |
| Totals | \$ 324,695,225 | \$ 60,913,281 |

- Governmental funds revenues were \$505 million for the period ending December 31, 2024, an increase of \$28 million compared to December 31, 2023. Property tax revenue increased \$18 million. Charges for services increased \$10 million. Intergovernmental revenue increased \$4 million from December 31, 2023. Investment revenue increased \$4 million from December 31, 2023.
- Governmental funds expenditures were \$445 million as of December 31, 2024, an increase of \$40 million from December 31, 2023. Capital outlay expenditures increased \$12 million and Public safety expenditures increased \$11 million. General government expenditures increased \$7 million and Health and Welfare expenditures increased \$7 million. Culture and Recreation expenditures increased \$1 million compared to December 31, 2023.
- The unrestricted fund balances of the governmental funds totaled \$185 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 \$42 million, which increased \$0.1 million compared to December 31, 2023. The PBC Fund is a special revenue fund to account for revenues and expenditures derived from direct financing leases.
- Fund balance of the Debt Service Fund totaled \$7 million, all of which is restricted for the payment of



debt service. Funding of debt service expenditures is primarily met through property taxes, special assessments and transfers from other funds.

- The fund balance of the Debt Proceeds Fund totaled \$18 million, which is an increase of 14 million from December 31, 2023.
- Net position of the Arena Fund totaled nearly \$128 million at December 31, 2024. Of this amount, \$126 million is invested in capital assets and \$1 million represents unrestricted net position.
- Net position of the Code Inspection & Enforcement Fund totaled nearly \$9 million at December 31, 2024. Of this amount, \$9.0 million represents unrestricted net position for this fund.
- Net position of the Internal Service Funds totaled \$45 million. Of this amount, \$12 million is invested in capital assets and \$33 million represents unrestricted net position.

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SEDGWICK COUNTY, KANSAS

Balance Sheet

Governmental Funds

December 31, 2024

(with comparative totals for December 31, 2023)

| | <u>General Fund</u> | <u>Federal/State Assistance Fund</u> | <u>Public Building Commission Fund</u> |
|---|-----------------------|--|--|
| Assets: | | | |
| Cash, including investments | \$ 101,244,437 | \$ 53,274,909 | \$ 18,184 |
| Restricted investment | - | 180,680 | 1,577,520 |
| Advance receivable | - | - | - |
| Due from other funds | - | - | - |
| Due from other agencies | - | 25,334 | - |
| Accounts receivable | 4,518,606 | 2,718,596 | - |
| Property tax receivable | 167,410,071 | - | - |
| Sales tax receivable | 3,464,859 | - | - |
| Interest receivable | 845,789 | - | - |
| Prepaid items | 1,879,897 | - | - |
| Lease receivable | - | - | - |
| Notes receivable | - | - | 40,755,000 |
| Special assessments receivable: | - | - | - |
| Noncurrent | - | - | - |
| Delinquent (including interest) | - | - | - |
| Inventories, at cost | 71,291 | 31,012 | - |
| Total assets | <u>\$ 279,434,950</u> | <u>\$ 56,230,531</u> | <u>\$ 42,350,704</u> |
| Liabilities: | | | |
| Accounts payable | 4,921,973 | 961,747 | - |
| Accrued wages | - | - | - |
| Advance - grants | - | - | - |
| Unearned revenue | - | - | 77,623,320 |
| Due to other funds | - | - | - |
| Advance payable | - | - | - |
| Due to other entities | 331,280 | 1,403 | - |
| Total liabilities | <u>5,253,253</u> | <u>963,150</u> | <u>77,623,320</u> |
| Deferred Inflows of Resources: | | | |
| Deferred property tax revenue | 167,410,071 | - | - |
| Unavailable revenue - accounts receivable | 2,652,458 | 180,680 | - |
| Deferred lease receivable | - | - | (77,623,320) |
| Unavailable revenue - special assessments | - | - | - |
| Total deferred inflows of resources | <u>170,062,529</u> | <u>180,680</u> | <u>(77,623,320)</u> |
| Fund balances: | | | |
| Nonspendable: | | | |
| Inventories | \$ 71,291 | \$ 31,012 | \$ - |
| Advance receivable | - | - | - |
| Prepaid items | 1,879,897 | - | - |
| Restricted: | | | |
| General Government | - | 7,041,810 | - |
| Debt Service | - | - | 18,184 |
| Public Safety | - | 4,708,475 | - |
| Public Works | - | - | - |
| Health and Welfare | - | - | - |
| Culture and Recreation | - | - | - |
| Community Development | - | 4,089,082 | 42,332,520 |
| Capital Outlay | - | - | - |
| Committed: | | | |
| Public Safety | - | 11,494 | - |
| Capital Outlay | - | - | - |
| Health and Welfare | - | 3,688,135 | - |
| Assigned: | | | |
| General Government | 9,914,877 | - | - |
| Public Safety | - | 977,472 | - |
| Public Works | - | - | - |
| Health and Welfare | - | 34,539,220 | - |
| Culture and Recreation | - | - | - |
| Community Development | - | - | - |
| Capital Outlay | - | - | - |
| Unassigned | 92,253,103 | - | - |
| Total fund balance | <u>104,119,168</u> | <u>55,086,700</u> | <u>42,350,704</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 279,434,950</u> | <u>\$ 56,230,530</u> | <u>\$ 42,350,704</u> |



| Debt Service Fund | Debt Proceeds Fund | Other Governmental Funds | Total Governmental Funds | |
|----------------------|----------------------|--------------------------|--------------------------|-----------------------|
| | | | 2024 | 2023 |
| \$ 6,922,801 | \$ 18,209,006 | \$ 96,591,758 | \$ 276,261,095 | \$ 265,894,539 |
| - | - | - | 1,758,200 | \$ 884,939 |
| - | - | - | - | \$ 1,335,531 |
| - | - | - | - | \$ - |
| - | - | 500 | 25,834 | \$ 16,175 |
| - | - | 16,649 | 7,253,851 | \$ 6,206,944 |
| 9,221,312 | - | 39,289,278 | 215,920,661 | \$ 195,136,317 |
| - | - | 3,369,483 | 6,834,342 | \$ 6,512,667 |
| - | - | - | 845,789 | \$ 800,414 |
| - | - | - | 1,879,897 | \$ 1,952,173 |
| - | - | - | - | \$ - |
| - | - | - | 40,755,000 | \$ 77,623,320 |
| - | - | - | - | \$ - |
| 1,861,945 | - | - | 1,861,945 | \$ 1,144,561 |
| 743,396 | - | - | 743,396 | \$ 1,807,273 |
| - | - | 450,011 | 552,314 | 522,547 |
| <u>\$ 18,749,454</u> | <u>\$ 18,209,006</u> | <u>\$ 139,717,679</u> | <u>\$ 554,692,324</u> | <u>\$ 559,837,400</u> |
| - | - | 1,561,596 | 7,445,316 | 3,014,349 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | 77,623,320 | 77,623,320 |
| - | - | 779,470 | 779,470 | 1,447,246 |
| - | - | - | - | 1,335,531 |
| - | - | 80,489 | 413,172 | 73,850 |
| - | - | 2,421,555 | 86,261,278 | 83,494,296 |
| 9,221,312 | - | 1,013,671 | 5,013,775 | 5,013,775 |
| - | - | - | 1,160,181 | 1,160,181 |
| - | - | - | (77,623,320) | (77,623,320) |
| 2,605,341 | - | - | 2,605,341 | 2,951,834 |
| <u>11,826,653</u> | <u>-</u> | <u>1,013,671</u> | <u>(68,844,023)</u> | <u>(68,497,530)</u> |
| \$ - | \$ - | \$ 450,011 | \$ 552,314 | 522,547 |
| - | - | - | - | 1,335,531 |
| - | - | - | 1,879,897 | 1,952,173 |
| - | - | 4,555,644 | 11,597,454 | 58,133,909 |
| 6,922,801 | - | 25,790 | 6,966,775 | 4,532,979 |
| - | - | 15,581,836 | 20,290,311 | 23,171,912 |
| - | - | 5,586,512 | 5,586,512 | 4,380,472 |
| - | - | 1,380,773 | 1,380,773 | 1,444,221 |
| - | - | 122,385 | 122,385 | 115,247 |
| - | - | 9,500 | 46,431,102 | 5,075,875 |
| - | 18,209,006 | 26,546,940 | 44,755,946 | 29,242,619 |
| - | - | - | 11,494 | 11,494 |
| - | - | 8,531,674 | 8,531,674 | 8,910,997 |
| - | - | - | 3,688,135 | 3,521,921 |
| - | - | - | 9,914,877 | 11,182,915 |
| - | - | 2,757,510 | 3,734,982 | 3,489,740 |
| - | - | - | - | 1,009,233 |
| - | - | - | 34,539,220 | 25,522,582 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | 33,237,741 | 33,237,741 | 20,346,110 |
| - | - | (779,470) | 91,473,633 | 67,116,654 |
| <u>6,922,801</u> | <u>18,209,006</u> | <u>98,006,846</u> | <u>324,695,225</u> | <u>271,019,131</u> |
| <u>\$ 18,749,454</u> | <u>\$ 18,209,006</u> | <u>\$ 101,442,072</u> | <u>\$ 342,112,480</u> | <u>\$ 286,015,897</u> |



SEDGWICK COUNTY, KANSAS

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

For the Twelve Months ended December 31, 2024

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

| | General Fund | Federal/State Assistance Fund | Public Building Commission Fund |
|--|----------------|-------------------------------------|---------------------------------------|
| Revenues | | | |
| Property taxes | \$ 176,912,062 | \$ - | \$ - |
| Emergency telephone services taxes | - | - | - |
| Sales taxes | 19,650,900 | - | - |
| Special assessments | - | - | - |
| Other taxes | 234,615 | 1,744 | - |
| Intergovernmental | 372,001 | 112,899,990 | - |
| Charges for services | 33,523,947 | 38,073,841 | 678,334 |
| Uses of money and property | 25,645,074 | - | 1,864,723 |
| Fines and forfeits | 50,769 | 1,651,482 | - |
| Licenses and permits | 38,038 | - | - |
| Other | 2,535,849 | 230,187 | - |
| Total revenues | 258,963,255 | 152,857,244 | 2,543,057 |
| Expenditures | | | |
| Current: | | | |
| General government | 47,530,464 | 19,710,429 | - |
| Public safety | 144,623,212 | 15,739,256 | - |
| Public works | 2,984,485 | 6,118 | - |
| Health and welfare | 12,992,886 | 66,613,562 | - |
| Cultural and recreation | 15,301,294 | - | - |
| Community Development | 1,682,951 | 742,988 | - |
| Debt service: | | | |
| Principal | - | - | 660,000 |
| Interest and fiscal charges | - | - | 1,827,041 |
| Capital outlay | - | - | - |
| Total expenditures | 225,115,292 | 102,812,353 | 2,487,041 |
| Excess (deficiency) of revenues over (under) expenditures | 33,847,963 | 50,044,891 | 56,016 |
| Other financing sources (uses) | | | |
| Transfers from other funds | 32,247,457 | 524,104 | - |
| Transfers to other funds | (51,694,816) | (31,988,559) | - |
| Proceeds from sale of bonds | - | - | - |
| Payment to refunded bond | - | - | - |
| Total other financing sources (uses) | (19,447,359) | (31,464,455) | - |
| Net change in fund balances | 14,400,604 | 18,580,436 | 56,016 |
| Fund balances, beginning of year | 89,718,564 | 36,506,264 | 42,294,688 |
| Fund balances, end of period | \$ 104,119,168 | \$ 55,086,700 | \$ 42,350,704 |



| Debt Service Fund | Debt Proceeds Fund | Other Governmental Funds | Total Governmental Funds | |
|----------------------|-----------------------|--------------------------------|--------------------------|-----------------------|
| | | | 2024 | 2023 |
| \$ 8,722,143 | \$ - | \$ 41,553,202 | \$ 227,187,407 | \$ 208,729,205 |
| - | - | 3,692,787 | 3,692,787 | \$ 3,574,388 |
| - | - | 19,555,524 | 39,206,424 | \$ 38,715,384 |
| 336,759 | - | - | 336,759 | \$ 401,165 |
| - | - | 201,680 | 438,039 | \$ 442,851 |
| - | - | 5,823,946 | 119,095,937 | \$ 115,201,135 |
| - | - | 9,859,630 | 82,135,752 | \$ 71,923,041 |
| - | 75,311 | 202,826 | 27,787,934 | \$ 23,905,916 |
| - | - | - | 1,702,251 | \$ 1,574,800 |
| - | - | 113,049 | 151,087 | \$ 8,126,209 |
| - | - | 993,991 | 3,760,027 | 4,959,988 |
| <u>9,058,902</u> | <u>75,311</u> | <u>81,996,635</u> | <u>505,494,404</u> | <u>477,554,082</u> |
| - | 274,494 | 6,228,842 | 73,744,229 | \$ 66,761,829 |
| - | - | 26,200,333 | 186,562,801 | \$ 175,504,544 |
| - | - | 12,240,021 | 15,230,624 | \$ 14,234,932 |
| - | - | 2,460,493 | 82,066,941 | \$ 75,286,316 |
| - | - | 71,832 | 15,373,126 | \$ 14,300,887 |
| - | - | 10,550,235 | 12,976,174 | \$ 12,131,575 |
| 8,540,000 | 2,300,000 | 665,445 | 12,165,445 | \$ 2,706,262 |
| 1,976,450 | 27,736 | 42,620 | 3,873,847 | \$ 13,049,233 |
| - | - | 43,475,402 | 43,475,402 | 31,337,306 |
| <u>10,516,450</u> | <u>2,602,230</u> | <u>101,935,223</u> | <u>445,468,589</u> | <u>405,312,884</u> |
| <u>(1,457,548)</u> | <u>(2,526,919)</u> | <u>(19,938,588)</u> | <u>60,025,815</u> | <u>72,241,198</u> |
| 2,331,687 | - | 37,030,324 | 72,133,572 | - |
| - | (3,942,326) | (4,672,452) | (92,298,153) | 22,885,866 |
| - | 20,524,540 | - | 20,524,540 | - |
| - | - | 527,507 | 527,507 | - |
| <u>2,331,687</u> | <u>16,582,214</u> | <u>32,885,379</u> | <u>887,466</u> | <u>(10,067,321)</u> |
| 874,139 | 14,055,295 | 12,946,791 | 60,913,281 | 62,173,877 |
| <u>6,048,662</u> | <u>4,153,711</u> | <u>85,060,055</u> | <u>263,781,944</u> | <u>208,845,254</u> |
| <u>\$ 6,922,801</u> | <u>\$ 18,209,006</u> | <u>\$ 98,006,846</u> | <u>\$ 324,695,225</u> | <u>\$ 271,019,131</u> |



SEDGWICK COUNTY, KANSAS

Statement of Net Position Proprietary Funds December 31, 2024

| | Business-type Activities | | Total Enterprise Funds | Governmental |
|---|--------------------------|---|------------------------|---|
| | Arena Fund | Enterprise Funds Code Inspection & Enforcement Fund | | Activities Internal Service Funds |
| Assets | | | | |
| Current assets: | | | | |
| Cash, including investments | \$ 1,680,047 | \$ 9,421,972 | \$ 11,102,019 | \$ 34,863,171 |
| Accounts receivable | 190,003 | 63 | \$ 190,066 | 3,260 |
| Prepays | - | - | \$ - | 304,000 |
| Inventories, at cost | - | - | \$ - | 325,326 |
| Total current assets | 1,870,050 | 9,422,035 | 11,292,085 | 36,873,202 |
| Noncurrent assets: | | | | |
| Capital assets: | | | | |
| Land | 13,038,358 | - | 13,038,358 | 40,580 |
| Buildings and improvements | 173,569,953 | - | 173,569,953 | - |
| Machinery and equipment | 12,988,564 | - | 12,988,564 | 8,319,354 |
| Construction in progress | 1,861,172 | - | 1,861,172 | 41,008,711 |
| Less accumulated depreciation | (75,511,071) | - | (75,511,071) | (36,956,460) |
| Total capital assets (net of accumulated depreciation) | 125,946,976 | - | 125,946,976 | 12,412,185 |
| Total assets | 127,817,026 | \$ 9,422,035 | \$ 137,239,061 | 48,019,122 |
| Liabilities | | | | |
| Current liabilities: | | | | |
| Accounts payable | 10,717 | \$ 89,431 | \$ 100,148 | 179,515 |
| Estimated claims costs payable | - | - | \$ - | 3,395,800 |
| Total current liabilities | 10,717 | 89,431 | 100,148 | 3,403,726 |
| Noncurrent liabilities: | | | | |
| Estimated claims costs payable | - | - | - | 627,300 |
| Total liabilities | 10,717 | 89,431 | 100,148 | 4,031,026 |
| Net position | | | | |
| Investment in capital assets | 125,946,976 | - | 125,946,976 | 12,523,365 |
| Restricted for capital improvements and operations | (10,717) | 89,431 | 78,714 | - |
| Unrestricted | 1,870,050 | 9,243,173 | 11,113,223 | 31,243,773 |
| Total net position | 127,806,309 | 9,332,604 | 137,138,913 | 45,516,366 |
| Total liabilities and net position | \$ 127,817,026 | \$ 9,422,035 | \$ 137,239,061 | \$ 49,547,392 |



SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Twelve Months ended September 30, 2024

| | Business-type Activities | | | Governmental |
|--|--------------------------|--|---------------------------|---------------------------|
| | Enterprise Funds | | | Activities |
| | Arena Fund | Code Inspection & Enforcement Fund | Total Enterprise Funds | Internal Service Funds |
| Operating revenues: | | | | |
| Charges for services | \$ 590,000 | \$ 137,193 | \$ 727,193 | \$ 49,366,734 |
| Other revenue | 15,500 | 1,970 | \$ 17,470 | 4,074,785 |
| Total operating revenues | <u>605,500</u> | <u>139,163</u> | <u>744,663</u> | <u>53,441,519</u> |
| Operating expenses: | | | | |
| Salaries and benefits | - | 3,754,436 | 3,754,436 | 1,964,395 |
| Contractual services | 355,500 | 3,992,783 | 4,348,283 | 5,923,983 |
| Utilities | - | 49,375 | 49,375 | 54,890 |
| Supplies and fuel | - | 85,819 | 85,819 | 3,440,133 |
| Administrative charges | - | - | - | 254,362 |
| Depreciation expense | 6,013,436 | - | 6,013,436 | 4,460,738 |
| Claims expense | - | - | - | 40,334,846 |
| Other expense | - | - | - | 1,904,434 |
| Total operating expenses | <u>6,368,936</u> | <u>7,882,413</u> | <u>14,251,349</u> | <u>58,337,781</u> |
| Operating loss | <u>(5,763,436)</u> | <u>(7,743,250)</u> | <u>(13,506,686)</u> | <u>(4,896,262)</u> |
| Nonoperating revenues: | | | | |
| Misc non-business licenses/permits | - | 9,076,488 | - | - |
| Total nonoperating revenues | <u>-</u> | <u>9,076,488</u> | <u>-</u> | <u>2,918,082</u> |
| Income gain before transfers | (5,763,436) | 1,333,238 | (4,430,198) | (1,978,180) |
| Transfers: | | | | |
| Transfers from other funds | 454,724 | - | 454,724 | - |
| Transfers to other funds | - | (83,094) | (83,094) | - |
| Change in net position | (5,308,712) | 1,250,144 | (4,058,568) | 113,562 |
| Net position, beginning of year | <u>133,115,021</u> | <u>8,082,460</u> | <u>141,197,481</u> | <u>38,185,640</u> |
| Net position, end of period | <u>\$ 127,806,309</u> | <u>\$ 9,332,604</u> | <u>\$ 137,138,913</u> | <u>\$ 45,516,365</u> |



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Governmental Funds December 31, 2024

(with comparative totals for December 31, 2023)

| | Special | Fire District | Capital | Totals | |
|---|----------------------|------------------|----------------------|-----------------------|-----------------------|
| | Revenue Funds | Debt Service | Projects Funds | 2024 | 2023 |
| Assets: | | | | | |
| Cash, including investments | \$ 31,133,929 | \$ 25,790 | \$ 65,432,039 | \$ 96,591,758 | \$ 84,373,966 |
| Due from other agencies | - | - | 500 | 500 | \$ - |
| Accounts receivable | 16,649 | - | - | 16,649 | \$ 1,798 |
| Property tax receivable | 39,289,278 | - | - | 39,289,278 | \$ 37,710,886 |
| Sales tax receivable | - | - | 3,369,483 | 3,369,483 | \$ 3,256,583 |
| Inventories, at cost | 450,011 | - | - | 450,011 | 450,011 |
| Total assets | \$ 70,889,867 | \$ 25,790 | \$ 68,802,022 | \$ 139,717,679 | \$ 125,793,244 |
| Liabilities: | | | | | |
| Accounts payable | 1,075,929 | - | 485,667 | 1,561,596 | 861,438 |
| Due to other funds | - | - | 779,470 | 779,470 | 796,079 |
| Advance payable | - | - | - | - | 1,335,531 |
| Due to other entities | 80,489 | - | - | 80,489 | 72,500 |
| Total liabilities | 1,156,418 | - | 1,265,137 | 2,421,555 | 3,065,548 |
| Deferred Inflows of Resources: | | | | | |
| Deferred property tax revenue | 39,289,278 | - | - | 39,289,278 | 37,710,886 |
| Unavailable revenue - accounts receivable | - | - | - | - | - |
| Total deferred inflows of resources | 39,289,278 | - | - | 39,289,278 | 37,710,886 |
| Fund balances: | | | | | |
| Nonspendable: | | | | | |
| Inventories | \$ 450,011 | \$ - | \$ - | \$ 450,011 | \$ 450,011 |
| Restricted: | | | | | |
| General Government | 4,555,644 | - | - | 4,555,644 | \$ 4,144,884 |
| Debt Service | - | 25,790 | - | 25,790 | \$ 25,790 |
| Public Safety | 15,581,836 | - | - | 15,581,836 | \$ 17,041,608 |
| Public Works | 5,586,512 | - | - | 5,586,512 | \$ 4,380,472 |
| Health and Welfare | 1,380,773 | - | - | 1,380,773 | \$ 1,444,221 |
| Culture and Recreation | 122,385 | - | - | 122,385 | \$ 115,247 |
| Community Development | 9,500 | - | - | 9,500 | \$ 9,500 |
| Capital Outlay | - | - | 26,546,940 | 26,546,940 | \$ 25,088,909 |
| Committed: | | | | | |
| Capital Outlay | - | - | 8,531,674 | 8,531,674 | \$ 8,910,997 |
| Assigned: | | | | | |
| Public Works | - | - | - | - | \$ 1,009,233 |
| Public Safety | 2,757,510 | - | - | 2,757,510 | \$ 2,845,929 |
| Capital Outlay | - | - | 33,237,741 | 33,237,741 | \$ 20,346,110 |
| Unassigned | - | - | (779,470) | (779,470) | (796,079) |
| Total fund balance | 30,444,171 | 25,790 | 67,536,885 | 98,006,846 | 85,016,832 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 70,889,867 | \$ 25,790 | \$ 68,802,022 | \$ 139,717,679 | \$ 125,793,266 |



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SEDGWICK COUNTY, KANSAS

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

| | Wichita State University Program Development | Comprehensive Community Care | Emergency Medical Services | Aging Services |
|---|---|---------------------------------|----------------------------------|---------------------|
| Assets: | | | | |
| Cash, including investments | \$ 729,735 | \$ 4,209 | \$ 2,757,999 | \$ 1,352,641 |
| Due from other agencies | - | - | - | - |
| Accounts receivable | - | - | - | - |
| Property tax receivable | 10,140,738 | - | - | 2,508,143 |
| Inventories, at cost | - | - | 450,011 | - |
| Total assets | <u>\$ 10,870,473</u> | <u>\$ 4,209</u> | <u>\$ 3,208,010</u> | <u>\$ 3,860,784</u> |
| Liabilities: | | | | |
| Accounts payable | 720,235 | - | - | 9,967 |
| Due to other entities | - | - | 489 | - |
| Total liabilities | <u>720,235</u> | <u>-</u> | <u>489</u> | <u>9,967</u> |
| Deferred Inflows of Resources: | | | | |
| Deferred property tax revenue | 10,140,738 | - | - | 2,508,143 |
| Total deferred inflows of resources | <u>10,140,738</u> | <u>-</u> | <u>-</u> | <u>2,508,143</u> |
| Fund balances: | | | | |
| Nonspendable: | | | | |
| Inventories | \$ - | \$ - | \$ 450,011 | \$ - |
| Restricted: | | | | |
| General Government | - | - | - | - |
| Public Safety | - | - | - | - |
| Public Works | - | - | - | - |
| Health and Welfare | - | 4,209 | - | 1,342,674 |
| Culture and Recreation | - | - | - | - |
| Community Development | 9,500 | - | - | - |
| Committed: | | | | |
| Public Safety | - | - | - | - |
| Assigned: | | | | |
| Public Works | - | - | - | - |
| Public Safety | - | - | 2,757,510 | - |
| Unassigned | - | - | - | - |
| Total fund balance | <u>9,500</u> | <u>4,209</u> | <u>3,207,521</u> | <u>1,342,674</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 10,870,473</u> | <u>\$ 4,209</u> | <u>\$ 3,208,010</u> | <u>\$ 3,860,784</u> |



| Public Works Highways | Noxious Weeds | Solid Waste | Special Parks and Recreation | Emergency Telephone Services | Court Trustee Operations |
|----------------------------------|--------------------------|---------------------|---|---|-------------------------------------|
| \$ 3,204,461 | \$ - | \$ 2,520,283 | \$ 124,364 | \$ 5,595,875 | \$ 2,511,430 |
| - | - | - | - | - | - |
| 1,213 | - | 109 | - | - | - |
| 4,468,686 | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 7,674,360</u> | <u>\$ -</u> | <u>\$ 2,520,392</u> | <u>\$ 124,364</u> | <u>\$ 5,595,875</u> | <u>\$ 2,511,430</u> |
| 56,314 | - | 3,240 | 1,979 | 5,671 | 267 |
| 80,000 | - | - | - | - | - |
| <u>136,314</u> | <u>-</u> | <u>3,240</u> | <u>1,979</u> | <u>5,671</u> | <u>267</u> |
| 4,468,686 | - | - | - | - | - |
| <u>4,468,686</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | 5,590,204 | 2,511,163 |
| 3,069,360 | - | 2,517,152 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 122,385 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>3,069,360</u> | <u>-</u> | <u>2,517,152</u> | <u>122,385</u> | <u>5,590,204</u> | <u>2,511,163</u> |
| <u>\$ 7,674,360</u> | <u>\$ -</u> | <u>\$ 2,520,392</u> | <u>\$ 124,364</u> | <u>\$ 5,595,875</u> | <u>\$ 2,511,430</u> |

(Continued)



SEDGWICK COUNTY, KANSAS

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

| | Special Alcohol and Drug Programs | Auto License | Court Alcohol/Drug Safety Action Program |
|---|---|---------------------|---|
| Assets | | | |
| Cash, including investments | \$ 33,890 | \$ 2,589,739 | \$ 188,552 |
| Due from other agencies | - | - | - |
| Accounts receivable | - | - | - |
| Property tax receivable | - | - | - |
| Inventories, at cost | - | - | - |
| Total assets | \$ 33,890 | \$ 2,589,739 | \$ 188,552 |
| Liabilities: | | | |
| Accounts payable | - | 5,713 | - |
| Due to other entities | - | - | - |
| Total liabilities | - | 5,713 | - |
| Deferred Inflows of Resources: | | | |
| Deferred property tax revenue | - | - | - |
| Total deferred inflows of resources | - | - | - |
| Fund balances: | | | |
| Nonspendable: | | | |
| Inventories | \$ - | \$ - | \$ - |
| Restricted: | | | |
| General Government | - | 2,584,026 | - |
| Public Safety | - | - | 188,552 |
| Public Works | - | - | - |
| Health and Welfare | 33,890 | - | - |
| Culture and Recreation | - | - | - |
| Community Development | - | - | - |
| Committed: | | | |
| Public Safety | - | - | - |
| Assigned: | | | |
| Public Works | - | - | - |
| Public Safety | - | - | - |
| Unassigned | - | - | - |
| Total fund balance | 33,890 | 2,584,026 | 188,552 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 33,890 | \$ 2,589,739 | \$ 188,552 |



| Prosecuting Attorney Training | Elected Official Land Technology Fund | Fire District Operating | Fire District Research and Development | Totals | |
|-------------------------------------|---|----------------------------|--|----------------------|----------------------|
| | | | | 2024 | 2023 |
| \$ 41,566 | \$ 2,002,930 | \$ 7,437,780 | \$ 38,475 | \$ 31,133,929 | \$ 31,495,163 |
| - | - | - | - | - | \$ - |
| - | - | 15,327 | - | 16,649 | \$ 1,774 |
| - | - | 22,171,711 | - | 39,289,278 | \$ 37,710,886 |
| - | - | - | - | 450,011 | 450,011 |
| <u>\$ 41,566</u> | <u>\$ 2,002,930</u> | <u>\$ 29,624,818</u> | <u>\$ 38,475</u> | <u>\$ 70,889,867</u> | <u>\$ 69,657,834</u> |
| 438 | 31,312 | 240,793 | - | 1,075,929 | \$ 433,337 |
| - | - | - | - | 80,489 | 72,500 |
| <u>438</u> | <u>31,312</u> | <u>240,793</u> | <u>-</u> | <u>1,156,418</u> | <u>505,837</u> |
| - | - | 22,171,711 | - | 39,289,278 | \$ 37,710,886 |
| - | - | 22,171,711 | - | 39,289,278 | 37,710,886 |
| \$ - | \$ - | \$ - | \$ - | \$ 450,011 | \$ 450,011 |
| - | 1,971,618 | - | - | 4,555,644 | \$ 4,144,884 |
| 41,128 | - | 7,212,314 | 38,475 | 15,581,836 | \$ 17,041,610 |
| - | - | - | - | 5,586,512 | \$ 4,380,472 |
| - | - | - | - | 1,380,773 | \$ 1,444,221 |
| - | - | - | - | 122,385 | \$ 115,248 |
| - | - | - | - | 9,500 | \$ 9,500 |
| - | - | - | - | - | \$ - |
| - | - | - | - | - | \$ 1,009,236 |
| - | - | - | - | 2,757,510 | \$ 2,845,929 |
| - | - | - | - | - | \$ - |
| <u>41,128</u> | <u>1,971,618</u> | <u>7,212,314</u> | <u>38,475</u> | <u>30,444,171</u> | <u>31,441,111</u> |
| <u>\$ 41,566</u> | <u>\$ 2,002,930</u> | <u>\$ 29,624,818</u> | <u>\$ 38,475</u> | <u>\$ 70,889,867</u> | <u>\$ 69,657,834</u> |



SEDGWICK COUNTY, KANSAS

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2024
(with comparative totals for December 31, 2023)**

| | <u>Building and Equipment</u> | <u>Street, Bridge and Other</u> | <u>Sales Tax Road and Bridge</u> | <u>Road and Bridge Equipment</u> |
|--|-----------------------------------|-------------------------------------|--------------------------------------|--------------------------------------|
| Assets | | | | |
| Cash, including investments | \$ - | \$ 3,240 | \$ 23,238,900 | \$ - |
| Due from other agencies | - | - | 500 | - |
| Sales tax receivable | - | - | 3,369,483 | - |
| Total assets | <u>\$ -</u> | <u>\$ 3,240</u> | <u>\$ 26,608,883</u> | <u>\$ -</u> |
| Liabilities: | | | | |
| Accounts payable | | - | 61,943 | - |
| Due to other funds | 779,470 | - | - | - |
| Advance payable | - | - | - | - |
| Total liabilities | <u>779,470</u> | <u>-</u> | <u>61,943</u> | <u>-</u> |
| Fund balances: | | | | |
| Restricted: | | | | |
| Capital Outlay | \$ - | \$ - | \$ 26,546,940 | \$ - |
| Committed: | | | | |
| Capital Outlay | - | 3,240 | - | - |
| Assigned: | | | | |
| Capital Outlay | - | - | - | - |
| Unassigned | (779,470) | - | - | - |
| Total fund balance | <u>(779,470)</u> | <u>3,240</u> | <u>26,546,940</u> | <u>-</u> |
| Total liabilities and fund balances | <u>\$ -</u> | <u>\$ 3,240</u> | <u>\$ 26,608,883</u> | <u>\$ -</u> |



| Highway Improvement | Capital Improvements | Equipment Reserve | Fire District Special Equipment | Totals | |
|------------------------|-------------------------|----------------------|---------------------------------------|----------------------|----------------------|
| | | | | 2024 | 2023 |
| \$ 29,014 | \$ 8,796,717 | \$ 27,030,050 | \$ 6,334,118 | \$ 65,432,039 | \$ 52,853,014 |
| - | - | - | - | 500 | \$ - |
| - | - | - | - | 3,369,483 | 3,256,583 |
| <u>\$ 29,014</u> | <u>\$ 8,796,717</u> | <u>\$ 27,030,050</u> | <u>\$ 6,334,118</u> | <u>\$ 68,802,022</u> | <u>\$ 56,109,597</u> |
| - | 268,283 | 155,441 | - | 485,667 | 428,050 |
| - | - | - | - | 779,470 | 796,079 |
| - | - | - | - | - | 1,335,531 |
| - | 268,283 | 155,441 | - | 1,265,137 | 2,559,660 |
| \$ - | \$ - | \$ - | \$ - | \$ 26,546,940 | 25,088,909 |
| - | 8,528,434 | - | - | 8,531,674 | 8,910,997 |
| 29,014 | - | 26,874,609 | 6,334,118 | 33,237,741 | 20,346,110 |
| - | - | - | - | (779,470) | (796,079) |
| <u>29,014</u> | <u>8,528,434</u> | <u>26,874,609</u> | <u>6,334,118</u> | <u>67,536,885</u> | <u>53,549,937</u> |
| <u>\$ 29,014</u> | <u>\$ 8,796,717</u> | <u>\$ 27,030,050</u> | <u>\$ 6,334,118</u> | <u>\$ 68,802,022</u> | <u>\$ 56,109,597</u> |



SEDGWICK COUNTY, KANSAS

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

| | Special | Fire District | Capital | Totals | |
|--|----------------------|------------------|----------------------|----------------------|----------------------|
| | Revenue Funds | Debt Service | Projects Funds | 2024 | 2023 |
| Revenues | | | | | |
| Property taxes | \$ 41,553,202 | \$ - | \$ - | \$ 41,553,202 | \$ 38,625,186 |
| Emergency telephone services taxes | 3,692,787 | - | - | 3,692,787 | \$ 3,574,388 |
| Sales taxes | - | - | 19,555,524 | 19,555,524 | \$ 19,357,692 |
| Special assessments | - | - | - | - | \$ - |
| Other taxes | 201,680 | - | - | 201,680 | \$ 198,992 |
| Intergovernmental | 4,922,707 | - | 901,250 | 5,823,957 | \$ 5,344,663 |
| Charges for services | 9,859,630 | - | - | 9,859,630 | \$ 9,904,458 |
| Uses of money and property | 202,826 | - | - | 202,826 | \$ 1,251,980 |
| Licenses and permits | 113,049 | - | - | 113,049 | \$ 87,243 |
| Other | 529,394 | - | 464,586 | 993,980 | 2,463,707 |
| Total revenues | 61,075,275 | - | 20,921,360 | 81,996,635 | 80,808,309 |
| Expenditures | | | | | |
| Current: | | | | | |
| General government | 6,228,842 | - | - | 6,228,842 | \$ 5,997,723 |
| Public safety | 26,200,333 | - | - | 26,200,333 | \$ 26,066,740 |
| Public works | 12,240,021 | - | - | 12,240,021 | \$ 11,448,202 |
| Health and welfare | 2,460,493 | - | - | 2,460,493 | \$ 3,195,213 |
| Culture and recreation | 71,832 | - | - | 71,832 | \$ 44,559 |
| Community Development | 10,550,235 | - | - | 10,550,235 | \$ 9,756,226 |
| Debt service: | | | | | |
| Principal | 665,445 | - | - | 665,445 | \$ 1,052,517 |
| Interest and fiscal charges | 42,620 | - | - | 42,620 | \$ 56,099 |
| Capital outlay | - | - | 43,475,402 | 43,475,402 | 31,337,306 |
| Total expenditures | 58,459,821 | - | 43,475,402 | 101,935,223 | 88,954,585 |
| Excess (deficiency) of revenues over (under) expenditures | 2,615,454 | - | (22,554,042) | (19,938,588) | (8,146,276) |
| Other financing sources (uses) | | | | | |
| Transfers from other funds | 655,616 | - | 36,374,708 | 37,030,324 | 15,986,642 |
| Transfers to other funds | (4,268,010) | - | (404,442) | (4,672,452) | (5,757,004) |
| Proceeds from capital lease | - | - | 527,507 | 527,507 | 474,808 |
| Total other financing sources (uses) | (3,612,394) | - | 36,497,773 | 32,885,379 | 10,704,446 |
| Net change in fund balances | (996,940) | - | 13,943,731 | 12,946,791 | 2,558,170 |
| Fund balances, beginning of year | 31,441,111 | 25,790 | 53,593,154 | 85,060,055 | 82,458,662 |
| Fund balances, end of period | \$ 30,444,171 | \$ 25,790 | \$ 67,536,885 | \$ 98,006,846 | \$ 85,016,832 |



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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, 2024

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

| | Wichita State University Program Development | Comprehensive Community Care | Emergency Medical Services | Aging Services |
|--|---|---------------------------------|----------------------------------|-------------------|
| Revenues | | | | |
| Property taxes | \$ 10,550,235 | | \$ - | \$ 2,702,253 |
| Emergency telephone services taxes | - | - | - | - |
| Other taxes | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | 10,184 |
| Uses of money and property | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Other | - | - | - | 9,807 |
| Total revenues | 10,550,235 | - | - | 2,722,244 |
| Expenditures | | | | |
| Current: | | | | |
| General government | - | - | | - |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | 2,460,493 |
| Culture and recreation | - | - | - | - |
| Community Development | 10,550,235 | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total expenditures | 10,550,235 | - | - | 2,460,493 |
| Excess (deficiency) of revenues over (under) expenditures | - | - | - | 261,751 |
| Other financing (uses) | | | | |
| Transfers from other funds | - | - | - | - |
| Transfers to other funds | - | (19,207) | (88,419) | (262,489) |
| Total other financing (uses) | - | (19,207) | (88,419) | (262,489) |
| Net change in fund balances | - | (19,207) | (88,419) | (738) |
| Fund balances, beginning of year | 9,500 | 23,416 | 3,295,940 | 1,343,412 |
| Fund balances, end of period | \$ 9,500 | \$ 4,209 | \$ 3,207,521 | \$ 1,342,674 |



| Public Works Highways | Noxious Weeds | Solid Waste | Special Parks and Recreation | Emergency Telephone Services | Court Trustee Operations |
|----------------------------------|--------------------------|---------------------|---|---|-------------------------------------|
| \$ 5,207,980 | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | 3,692,787 | - |
| - | - | - | 78,969 | - | - |
| 4,886,657 | - | - | - | - | - |
| - | - | 2,176,903 | - | - | 1,040,304 |
| - | - | - | - | - | - |
| 13,800 | - | 89,524 | - | - | - |
| 64,568 | - | - | - | - | - |
| <u>10,173,005</u> | <u>-</u> | <u>2,266,427</u> | <u>78,969</u> | <u>3,692,787</u> | <u>1,040,304</u> |
| - | - | - | - | - | - |
| 2,607 | - | - | - | 2,510,225 | 903,349 |
| 10,451,862 | - | 1,788,159 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 71,832 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>10,454,469</u> | <u>-</u> | <u>1,788,159</u> | <u>71,832</u> | <u>2,510,225</u> | <u>903,349</u> |
| <u>(281,464)</u> | <u>-</u> | <u>478,268</u> | <u>7,137</u> | <u>1,182,562</u> | <u>136,955</u> |
| - | - | - | - | - | - |
| - | - | - | - | (1,192,165) | - |
| - | - | - | - | (1,192,165) | - |
| (281,464) | - | 478,268 | 7,137 | (9,603) | 136,955 |
| <u>3,350,824</u> | <u>-</u> | <u>2,038,884</u> | <u>115,248</u> | <u>5,599,807</u> | <u>2,374,208</u> |
| <u>\$ 3,069,360</u> | <u>\$ -</u> | <u>\$ 2,517,152</u> | <u>\$ 122,385</u> | <u>\$ 5,590,204</u> | <u>\$ 2,511,163</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, 2024

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

| | Special Alcohol and Drug Programs | Auto License | Court Alcohol/Drug Safety Action Program | Prosecuting Attorney Training |
|--|---|---------------------|---|-------------------------------------|
| Revenues | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Emergency telephone services taxes | - | - | - | - |
| Other taxes | 122,711 | - | - | - |
| Intergovernmental | - | 36,050 | - | - |
| Charges for services | - | 4,935,767 | - | 36,807 |
| Uses of money and property | - | 97,607 | - | - |
| Licenses and permits | - | - | - | - |
| Other | - | 2,863 | - | - |
| Total revenues | <u>122,711</u> | <u>5,072,287</u> | <u>-</u> | <u>36,807</u> |
| Expenditures | | | | |
| Current: | | | | |
| General government | - | 5,466,149 | - | - |
| Public safety | - | - | - | 32,225 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Community Development | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total expenditures | <u>-</u> | <u>5,466,149</u> | <u>-</u> | <u>32,225</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>122,711</u> | <u>(393,862)</u> | <u>-</u> | <u>4,582</u> |
| Other financing (uses) | | | | |
| Transfers from other funds | - | 655,616 | - | - |
| Transfers to other funds | (166,214) | - | - | - |
| Total other financing (uses) | <u>(166,214)</u> | <u>655,616</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (43,503) | 261,754 | - | 4,582 |
| Fund balances, beginning of year | <u>77,393</u> | <u>2,322,272</u> | <u>188,552</u> | <u>36,546</u> |
| Fund balances, end of period | <u>\$ 33,890</u> | <u>\$ 2,584,026</u> | <u>\$ 188,552</u> | <u>\$ 41,128</u> |



| Elected Official Land Technology Fund | Fire District Operating | Fire District Research and Development | Totals | |
|---|----------------------------|--|----------------------|----------------------|
| | | | 2024 | 2023 |
| \$ - | \$ 23,092,734 | \$ - | \$ 41,553,202 | \$ 38,625,186 |
| - | - | - | 3,692,787 | \$ 3,574,388 |
| - | - | - | 201,680 | \$ 198,992 |
| - | - | - | 4,922,707 | \$ 4,903,655 |
| 855,555 | 804,110 | - | 9,859,630 | \$ 9,865,341 |
| 92,970 | 10,000 | 2,249 | 202,826 | \$ 1,049,250 |
| - | 9,725 | - | 113,049 | \$ 87,243 |
| - | 452,156 | - | 529,394 | \$ 84,946 |
| <u>948,525</u> | <u>24,368,725</u> | <u>2,249</u> | <u>61,075,275</u> | <u>58,389,001</u> |
| 760,003 | 2,690 | - | 6,228,842 | 5,997,723 |
| - | 22,751,927 | - | 26,200,333 | 26,066,740 |
| - | - | - | 12,240,021 | 11,448,202 |
| - | - | - | 2,460,493 | 3,195,213 |
| - | - | - | 71,832 | 44,559 |
| - | - | - | 10,550,235 | 9,756,226 |
| - | - | - | - | - |
| - | 665,445 | - | 665,445 | 1,052,517 |
| - | 42,620 | - | 42,620 | 56,099 |
| <u>760,003</u> | <u>23,462,682</u> | <u>-</u> | <u>58,459,821</u> | <u>57,617,279</u> |
| <u>188,522</u> | <u>906,043</u> | <u>2,249</u> | <u>2,615,454</u> | <u>771,722</u> |
| - | - | - | 655,616 | 374,295 |
| <u>(39,516)</u> | <u>(2,500,000)</u> | <u>-</u> | <u>(4,268,010)</u> | <u>(5,591,448)</u> |
| <u>(39,516)</u> | <u>(2,500,000)</u> | <u>-</u> | <u>(3,612,394)</u> | <u>(5,217,153)</u> |
| 149,006 | (1,593,957) | 2,249 | (996,940) | (4,445,431) |
| <u>1,822,612</u> | <u>8,806,271</u> | <u>36,226</u> | <u>31,441,111</u> | <u>35,886,547</u> |
| <u>\$ 1,971,618</u> | <u>\$ 7,212,314</u> | <u>\$ 38,475</u> | <u>\$ 30,444,171</u> | <u>\$ 31,441,116</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, 2024
(with comparative totals for the twelve months ended December 31, 2023)**

| | Building and Equipment | Street, Bridge and Other | Sales Tax Road and Bridge | Road and Bridge Equipment |
|--|---------------------------|-----------------------------|------------------------------|------------------------------|
| Revenues | | | | |
| Sales taxes | \$ - | \$ - | \$ 19,555,524 | \$ - |
| Intergovernmental | - | - | 901,250 | - |
| Charges for services | - | - | - | - |
| Uses of money and property | - | - | - | - |
| Other revenue | - | - | 686 | - |
| Total revenues | - | - | 20,457,460 | - |
| Expenditures | | | | |
| Capital outlay | - | - | 20,431,063 | - |
| Total expenditures | - | - | 20,431,063 | - |
| (Deficiency) of revenues (under) expenditures | - | - | 26,397 | - |
| Other financing sources (uses) | | | | |
| Transfers from other funds | - | - | 1,353,474 | - |
| Transfers to other funds | - | - | - | - |
| Proceeds from capital lease | - | - | - | - |
| Total other financing sources (uses) | - | - | 1,353,474 | - |
| Net change in fund balances | - | - | 1,379,871 | - |
| Fund balances (deficits), beginning of year | (779,470) | 3,240 | 25,167,069 | - |
| Fund balances (deficits), end of period | \$ (779,470) | \$ 3,240 | \$ 26,546,940 | \$ - |



| Highway Improvement | Capital Improvements | Equipment Reserve | Fire District Special Equipment | Totals | |
|------------------------|-------------------------|----------------------|---------------------------------------|---------------|---------------|
| | | | | 2024 | 2023 |
| \$ - | \$ - | \$ - | \$ - | \$ 19,555,524 | \$ 19,357,692 |
| - | - | - | - | 901,250 | \$ 441,008 |
| - | - | - | - | - | \$ 39,117 |
| - | - | - | - | - | \$ 202,730 |
| - | 378,330 | 85,570 | - | 464,586 | 2,378,761 |
| - | 378,330 | 85,570 | - | 20,921,360 | 22,419,308 |
| - | 18,873,076 | 3,333,559 | 837,704 | 43,475,402 | 31,337,306 |
| - | 18,873,076 | 3,333,559 | 837,704 | 43,475,402 | 31,337,306 |
| - | (18,494,746) | (3,247,989) | (837,704) | (22,554,042) | (8,917,998) |
| - | 18,388,357 | 14,132,877 | 2,500,000 | 36,374,708 | 15,612,347 |
| - | (221,382) | (183,060) | - | (404,442) | (165,556) |
| - | - | - | 527,507 | 527,507 | 474,808 |
| - | 18,166,975 | 13,949,817 | 3,027,507 | 36,497,773 | 15,921,599 |
| - | (327,771) | 10,701,828 | 2,189,803 | 13,943,731 | 7,003,601 |
| 29,014 | 8,856,205 | 16,172,781 | 4,144,315 | 53,593,154 | 46,546,336 |
| \$ 29,014 | \$ 8,528,434 | \$ 26,874,609 | \$ 6,334,118 | \$ 67,536,885 | \$ 53,549,937 |



SEDGWICK COUNTY, KANSAS

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

| | Fleet Management | Health/Dental/ Life Insurance Reserve |
|---|-----------------------------|--|
| <u>Assets</u> | | |
| Current assets: | | |
| Cash, including investments | \$ 10,605,561 | \$ 16,076,787 |
| Accounts receivable | 1,083 | - |
| Prepays | - | 304,000 |
| Inventories, at cost | 325,326 | - |
| Total current assets | 10,931,970 | 16,380,787 |
| Noncurrent assets: | | |
| Capital assets: | | |
| Land | 40,580 | - |
| Construction in Progress | - | - |
| Buildings and improvements | 8,319,354 | - |
| Machinery and equipment | 41,008,711 | - |
| Right-to-use asset-Subscriptions | - | - |
| Less accumulated depreciation | (36,907,047) | - |
| Total capital assets (net of accumulated depreciation) | 12,461,598 | - |
| Total assets | 23,393,568 | 16,380,787 |
| <u>Liabilities</u> | | |
| Current liabilities: | | |
| Accounts payable | 173,190 | 3,335 |
| Estimated claims costs payable | - | 2,400,000 |
| Subscription liabilities | - | - |
| Total current liabilities | 173,190 | 2,403,335 |
| Noncurrent liabilities: | | |
| Estimated claims costs payable | - | - |
| Subscription Liabilities | - | - |
| Total liabilities | 173,190 | 2,403,335 |
| <u>Net position</u> | | |
| Investment in capital assets | 12,461,598 | - |
| Unrestricted | 10,758,780 | 13,977,452 |
| Total net position | 23,220,378 | 13,977,452 |
| Total liabilities and net position | \$ 23,393,568 | \$ 16,380,787 |



| Workers' Compensation Reserve | Risk Management Reserve | Totals | |
|-------------------------------------|-------------------------------|----------------------|----------------------|
| | | 2024 | 2023 |
| \$ 7,263,747 | \$ 917,076 | \$ 34,863,171 | \$ 33,212,660 |
| - | 2,177 | 3,260 | \$ 19,670 |
| - | - | 304,000 | \$ 304,000 |
| - | - | 325,326 | \$ 352,506 |
| <u>7,263,747</u> | <u>919,253</u> | <u>35,495,757</u> | <u>33,888,836</u> |
| - | - | 40,580 | 40,580 |
| - | - | - | - |
| - | - | 8,319,354 | 8,319,354 |
| - | - | 41,008,711 | 39,423,542 |
| - | 111,180 | 111,180 | - |
| - | (49,413) | (36,956,460) | (33,645,649) |
| - | 61,767 | 12,523,365 | 14,137,827 |
| <u>7,263,747</u> | <u>981,020</u> | <u>48,019,122</u> | <u>48,026,663</u> |
| 2,159 | 831 | 179,515 | 202,577 |
| 995,800 | - | 3,395,800 | 3,376,600 |
| - | 49,369 | 49,369 | - |
| <u>997,959</u> | <u>50,200</u> | <u>3,575,315</u> | <u>3,579,177</u> |
| 627,300 | - | 627,300 | 506,400 |
| <u>1,625,259</u> | <u>50,200</u> | <u>4,202,615</u> | <u>4,085,577</u> |
| - | 61,767 | 12,523,365 | 14,137,827 |
| <u>5,638,488</u> | <u>869,053</u> | <u>31,243,773</u> | <u>29,803,259</u> |
| <u>5,638,488</u> | <u>930,820</u> | <u>43,767,138</u> | <u>43,941,086</u> |
| <u>\$ 7,263,747</u> | <u>\$ 981,020</u> | <u>\$ 47,969,753</u> | <u>\$ 48,026,663</u> |



SEDGWICK COUNTY, KANSAS

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

For the Twelve Months ended December 31, 2024

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

| | <u>Fleet Management</u> | <u>Health/Dental/ Life Insurance Reserve</u> | <u>Workers' Compensation Reserve</u> |
|---|-----------------------------|--|--|
| Operating revenues: | | | |
| Charges for services | \$ 8,114,029 | \$ 38,835,435 | \$ 2,417,270 |
| Other revenue | 105,906 | 3,535,461 | 2,426 |
| Total operating revenues | <u>8,219,935</u> | <u>42,370,896</u> | <u>2,419,696</u> |
| Operating expenses: | | | |
| Salaries and benefits | 1,270,357 | 234,282 | 174,008 |
| Contractual services | 535,345 | 1,522,877 | 70,993 |
| Utilities | 54,890 | - | - |
| Supplies and fuel | 3,286,097 | - | 51,681 |
| Administrative charges | 254,362 | - | - |
| Depreciation | 4,460,738 | - | - |
| Claims expense | - | 38,826,102 | 1,086,760 |
| Other | 1,904,434 | - | - |
| Total operating expenses | <u>11,766,223</u> | <u>40,583,261</u> | <u>1,383,442</u> |
| Operating gain (loss) | <u>(3,546,288)</u> | <u>1,787,635</u> | <u>1,036,254</u> |
| Nonoperating revenues: | | | |
| Investment income | - | - | - |
| Capital Contributions | 2,784,509 | - | - |
| Other income | - | - | - |
| Gain on sale of assets | 133,573 | - | - |
| Total nonoperating revenues | <u>2,918,082</u> | <u>-</u> | <u>-</u> |
| Income gain (loss) before transfers | (628,206) | 1,787,635 | 1,036,254 |
| Transfers | | | |
| Transfers from other funds | - | - | - |
| Transfers to other funds | <u>(2,014,453)</u> | <u>-</u> | <u>-</u> |
| Change in net position | (2,642,659) | 1,787,635 | 1,036,254 |
| Net position, beginning of year | 25,863,037 | 12,189,817 | 4,602,234 |
| Change in accounting principle | | | |
| Net position, beginning of year, as restated | | | |
| Net position, end of period | <u>\$ 23,220,378</u> | <u>\$ 13,977,452</u> | <u>\$ 5,638,488</u> |



| Risk Management Reserve | Totals | |
|-------------------------|----------------------|----------------------|
| | 2024 | 2023 |
| \$ - | \$ 49,366,734 | \$ 45,683,560 |
| 430,992 | 4,074,785 | 3,677,728 |
| <u>430,992</u> | <u>53,441,519</u> | <u>49,361,288</u> |
| 285,748 | 1,964,395 | 1,753,108 |
| 3,794,768 | 5,923,983 | 5,069,113 |
| - | 54,890 | 62,103 |
| 102,355 | 3,440,133 | 4,037,009 |
| - | 254,362 | 247,445 |
| - | 4,460,738 | 3,318,761 |
| 421,984 | 40,334,846 | 37,315,468 |
| - | 1,904,434 | 1,764,375 |
| <u>4,604,855</u> | <u>58,337,781</u> | <u>53,567,382</u> |
| (4,173,863) | (4,896,262) | (4,206,094) |
| - | - | 940,976 |
| - | 2,784,509 | 6,550,859 |
| - | - | - |
| - | 133,573 | 20,387 |
| <u>-</u> | <u>2,918,082</u> | <u>7,512,222</u> |
| (4,173,863) | (1,978,180) | 3,306,128 |
| 4,106,195 | 4,106,195 | 2,923,048 |
| <u>-</u> | <u>(2,014,453)</u> | <u>(2,172,939)</u> |
| (67,668) | 113,562 | 4,056,237 |
| 998,488 | 43,653,576 | 39,884,848 |
| - | - | - |
| - | - | 39,884,848 |
| <u>\$ 930,820</u> | <u>\$ 43,767,138</u> | <u>\$ 43,941,086</u> |



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