

City of Sedgwick  
City Council Meeting  
May 7, 2025

**TO:** Mayor and City Council

**SUBJECT:** 2025 Q1 Financial Report

**INITIATED BY:** Administration

**AGENDA:** New Business

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**Background:** The quarterly financial report is a comprehensive overview of our financial performance, including revenues, expenses, budget allocations, and any pertinent insights. The information is unaudited and may not reflect all transactions and adjustments that apply to the activities through the first quarter of 2025.

All financial reports for the City can be found online on our webpage at:  
<https://www.cityofsedgwick.org/administration/page/finance>

**Financial Considerations:** None

**Recommendations/Actions:** It is recommended that the City Council receive and file the 2025 Q1 Financial Report.

**Attachments:** 2025 Q1 Financial Report

# 2025 Quarterly Financial Report

March  
31, 2025

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A Little Town  
With A Big Heart!



# CITY OF SEDGWICK, KANSAS QUARTERLY FINANCIAL REPORT

FOR PERIOD ENDED MARCH 31, 2025

## Table of Contents

### INTRODUCTION SECTION

Letter Of Transmittal.....	i
Highlights And Briefs.....	ii

### COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

#### GENERAL FUND:

Schedule Of Revenues, Expenditures And Changes In Unencumbered Fund Balances:	
General Fund (Summary With Year End Projections).....	1
General Fund (Detail With Prior Year Actuals).....	2

#### DEBT SERVICE FUND:

Schedule Of Revenues, Expenditures And Changes In Unencumbered Fund Balances:	
Debt Service Fund (Summary With Year End Projections).....	5

#### LIBRARY FUND:

Schedule of Revenues, Expenditures And Changes In Unencumbered Fund Balances:	
Library Fund (Summary With Year End Projections).....	7
Library Fund (Detail With Prior Year Actuals).....	8

#### EMPLOYEE BENEFIT FUND:

Schedule of Revenues, Expenditures And Changes In Unencumbered Fund Balances:	
Employee Benefit Fund (Detail With Prior Year Actuals).....	11

#### SPECIAL REVENUE FUNDS:

Schedule Of Revenues, Expenditures And Changes In Unencumbered Fund Balances:	
Special Streets And Highway Fund.....	13
Special Parks And Recreation Fund.....	14

#### PROPRIETARY FUNDS:

Schedule Of Revenues, Expenditures And Changes In Unencumbered Fund Balances:	
Water Utility Fund.....	17
Sewer Utility Fund.....	18
Refuse Fund.....	19



May 7, 2025

The Honorable Mayor and City Council  
City of Sedgwick, Kansas

Dear Mayor and Members of City Council:

I am pleased to present to you the Quarterly Financial Report of the City of Sedgwick for the quarter ended March 31, 2025. Enclosed, you will find a comprehensive overview of our financial performance, including revenues, expenses, budget allocations, and any pertinent insights. The information is unaudited and may not reflect all transactions and adjustments that apply to the activities through the first quarter of 2025.

This report highlights our continued commitment to fiscal responsibility and transparency in managing the City's resources. It reflects our dedication to prudent financial planning and management practices aimed at ensuring the long-term prosperity of our community.

Highlights and key information regarding the financial reports are presented in the following section titled *Highlights and Briefs*. Thank you for your ongoing support and collaboration as we strive to uphold the highest standards of financial stewardship for the City of Sedgwick. My appreciation is extended to all City staff members that contributed to this report.

Respectfully submitted,

A handwritten signature in black ink that reads "Kyle Nordick". The signature is written in a cursive, flowing style.

Kyle Nordick  
City Administrator

# Highlights and Briefs

QUARTER ENDED MARCH 31, 2025

The Quarterly Financial Report provides unaudited results in order to facilitate timely management decision making. The report compares actual results to budgetary amounts for various funds and provides additional information about the City's financing activities.

## GENERAL FUND

Budgetary statements for the General Fund are presented on pages 1 to 3 of this report. The unencumbered fund balance for the General Fund on March 31, 2025 was \$269,666 as compared to \$273,573 at this time last year, representing a decrease of approximately \$3,907. The 2025 first quarter unencumbered fund balance is 14% of expenditures and other uses (page 1). General Fund revenues and other sources (revenues) increased compared to this time last year \$16,470 or 3% higher. Expenditures and other uses (expenses) increased \$114,815 or 51% compared to Q1 2024. (page 1).

### General Fund Balance

\$269,666

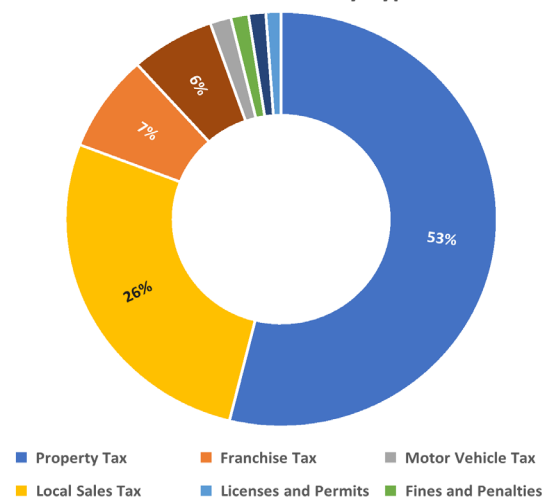
Q1 2025

down \$3,907 or 1.4%  
from Q1 2024

## REVENUES

The General Fund has many revenue sources as seen in the budgetary schedules starting on page 1; however, three main revenues are projected to make up 86% of the General Fund's annual revenues: property taxes, local sales taxes, and franchise taxes. Charges for services, interest earnings and intergovernmental revenues while lesser are still significant revenues of the General Fund. The top three revenues are discussed in further detail below followed by a brief discussion of the General Fund's other revenues.

March 2025 - General Fund  
Actual Revenues By Type



## PROPERTY TAX

The General Fund is one of two "taxing" funds of the City and property tax revenues account for over one-third of its annual revenues. Property tax revenues are based on the assessed valuation of taxable property within the City limits. The appraised valuation is determined by the County Appraiser and then the assessment percentage, as prescribed by the State Constitution, is applied to derive the Assessed Valuation. The assessed value is then multiplied by the tax rate, expressed in terms of "mills" per \$1,000 to derive the property tax revenues.

Total property tax collections for the City's two primary taxing funds, the General Fund and the Debt Service Fund, totaled \$355,388 in the first quarter, decreasing 11% over last year.

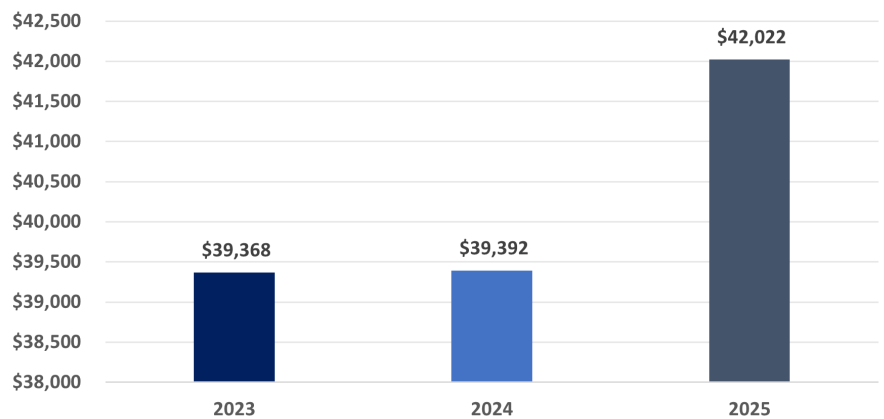
## Collection of Current and Delinquent Property Taxes

	2025 Adopted Budget	For the quarter ended March 30,		
		2025	2024	2023
General Fund	\$509,441	\$246,880	\$295,049	\$212,177
Debt Service Fund	\$197,391	\$108,508	\$103,995	\$127,097

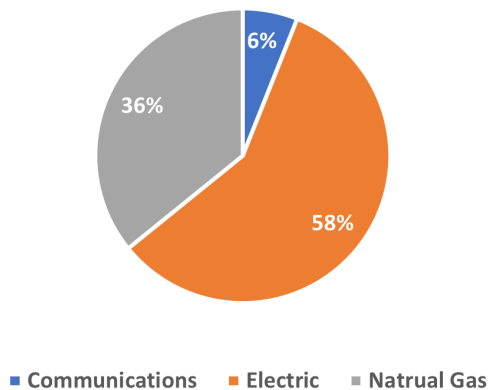
### LOCAL SALES TAXES

Local sales tax receipts generally exhibit economic sensitivity and tend to remain flat or decline slightly during recessionary periods. In addition, fluctuations in growth can occur due to timing differences in the State distribution methodology. Sales tax collections continue to remain flat with a first quarter collection total of \$42,022.

### Sales Tax Revenue



### Franchise Taxes As of March 31, 2025



### FRANCHISE TAXES

Franchise tax revenue is based on agreements between the City and utility providers (i.e., natural gas, electricity, telephone, video and cable TV). Franchise tax revenues are affected by several significant factors which impact utility gross revenues, including weather conditions, economic activity, rate setting approvals and the price of natural gas. Franchise taxes collected equaled \$36,674 representing 34% of the 2025 budgeted amount.

### FINANCING ACTIVITIES

Budgetary statements for the Debt Service Fund are presented on page 5 of this report. The unencumbered fund balance of the Debt Service Fund as of March 31, 2025 was \$147,710.

## ENTERPRISE FUNDS

Statements for enterprise funds prepared on a budgetary basis begin on page 18.

### WATER UTILITY

The Water Utility revenues through March 31, 2025 were \$96,838 as compared to the prior year's revenue of \$92,166. Expenditures increased \$45,642 totaling \$110,852 as compared to \$65,210 in 2024. The increase in expenditures is contributed to the creation of a cash reserve for all proprietary funds that was adopted by Council in 2024. Revenues and expenditures were approximately 24% and 22%, respectively, of the 2025 Adopted Budget.

### SEWER UTILITY

Sewer Utility revenues at \$69,396, increased over prior year's revenues of \$67,180. Revenues remain in sync with the Adopted Budget at 25% for the first quarter. Expenditures of \$88,919 in 2025 were higher than the 2024 expenditures of \$46,356 and were 24% of the Adopted Budget. The increase in expenditures is contributed to the creation of a cash reserve for all proprietary funds that was adopted by Council in 2024.

### REFUSE

The Refuse Fund revenues totaled \$30,476 for the first quarter, representing a increase of 1.4% from 2025. The Refuse Fund expenditures total \$34,935 in 2025, an increase of \$12,941 or 37% over the prior year expenditures. The increase in expenditures is contributed to the creation of a cash reserve for all proprietary funds that was adopted by Council in 2024.

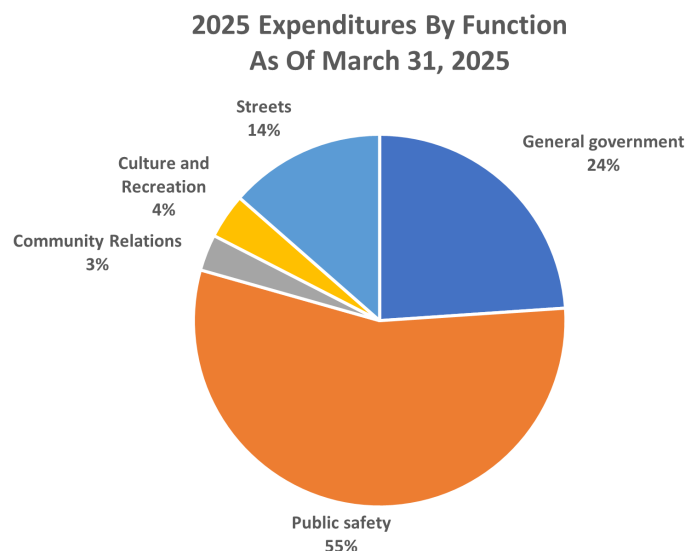
## EXPENDITURES

General Fund expenditures are made up of both actual expenditures incurred and encumbrances for committed funds (i.e., contracts and purchase orders entered into). As of March 31, 2025, expenditures included approximately \$339,383 in encumbrances as compared to \$224,568 as of March 31, 2024.

The largest expenditure of the General Fund's 2025 Adopted Budget, including transfers out, is personnel services. Personnel services at \$223,979 increased, \$129,084 or 136%, as compared to the first quarter of 2024. This increase is contributed to the creation of a full-time EMS department. Personnel services are within the expectations at 23% of the 2025 Adopted Budget.

The second largest category of General Fund's expenditures is contractual services which comprises approximately 20% of the General Fund's Adopted Budget and 25% of 2025 actual expenditures through March 31, 2025.

Materials and supplies is the third largest expenditure category at 9% of the budget and 9% of actuals through the end of the first quarter of 2025.





# GENERAL FUND

*The primary purpose of the General Fund is to account for the City's operating revenues and other financial resources and their uses in conducting the general operations of the City, except for those resources required to be accounted for in another fund.*



## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES

## BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)

For the Period Ended March 31, 2025

(with projections for the year ended December 31, 2025)

	Budgeted Amounts		2025		2025
	Original	Revised*	Actual Amounts		Projected Year End
REVENUES AND OTHER SOURCES					
General property taxes	\$ 509,441	509,441	\$ 262,097	\$	509,441
Franchise taxes	109,207	109,207	36,674		109,207
Vehicle taxes	66,076	66,076	7,661		66,076
Local sales tax	479,347	479,347	131,352		479,347
Licenses and permits	13,142	13,142	5,557		13,142
Fines and penalties	44,315	44,315	6,454		44,315
Interest earnings	26,891	26,891	6,275		26,891
County Ambulance Fund	48,620	48,620	11,337		48,620
Other revenue	125,521	125,521	17,759		125,521
Reimbursement from Senior Center	4,107	4,107	2,510		4,107
Reimbursement from Cemetery	14,732	14,732	10,318		14,732
Utility franchise fees	40,676	40,676			40,676
Neighborhood Revitalization	-	-	-		-
Total revenues and other sources	1,482,075	1,482,075	497,995		1,482,075
EXPENDITURES AND OTHER USES					
Personnel services	987,189	987,189	223,979		987,189
Contractual services	385,042	385,042	83,637		385,042
Materials and supplies	164,413	164,413	31,767		164,363
Capital outlay	191,645	191,645	-		191,645
Contingency	191,425	191,425	-		191,425
Transfers to other funds	-	-	-		-
Total expenditures and other uses	1,919,714	1,919,714	339,383		1,919,664
Net change in unencumbered fund balance	(437,639)	(437,639)	158,612		(437,589)
Unencumbered fund balance, beginning	451,152	451,152	111,054		437,639
Unencumbered fund balance, ending	\$ 13,513	\$ 13,513	\$ 269,666	\$	50

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES

## BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)

For the Period Ended March 31, 2025

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

	Budgeted Amounts		2025	Variance with Final Budget Positive (Negative)	2024
	Original	Revised*	Actual Amounts		Actual Amounts
<b>REVENUES AND OTHER SOURCES</b>					
Local government taxes:					
General Property taxes:					
Property taxes	\$ 496,305	\$ 496,305	\$ 256,122	\$ (240,183)	\$ 303,912
Delinquent property taxes	13,136	13,136	5,975	(7,161)	9,988
Payments in lieu of taxes	5,061	5,061	-	(5,061)	-
Franchise taxes	109,207	109,207	36,674	(72,533)	31,198
Motor vehicle taxes	66,076	66,076	7,661	(58,415)	6,193
Local sales tax	479,347	479,347	131,352	(347,995)	113,691
Total local government taxes	1,169,132	1,169,132	437,784	(731,348)	464,982
Licenses and permits	13,142	13,142	5,557	(7,585)	2,062
Fines and penalties:	44,315	44,315	6,454	(37,861)	9,172
Interest earnings	26,891	26,891	6,275	(20,616)	7,796
County Ambulance Fund	48,620	48,620	11,337	(37,283)	-
Other Revenue	179,975	179,975	30,588	(149,387)	(2,437)
Total Revenues	1,482,075	1,482,075	497,995	(984,080)	481,575
<b>EXPENDITURES</b>					
Administration					
Personnel services	183,011	183,011	52,179	130,832	44,980
Contractual services	124,872	124,872	17,729	107,143	21,821
Materials and supplies	12,000	12,000	1,185	10,815	2,696
Total Administration	319,883	319,883	71,094	248,789	69,497
Ambulance					
Personnel services	371,264	371,264	99,614	271,650	-
Contractual services	22,500	22,500	8,805	13,695	30,000
Materials and supplies	20,000	20,000	3,649	16,351	-
Total Ambulance	413,764	413,764	112,068	301,696	30,000
Police					
Personnel services	245,400	245,400	36,644	208,756	21,514
Contractual services	41,678	41,678	10,006	31,672	15,678
Materials and supplies	31,400	31,400	15,867	15,533	971
Total Police	318,478	318,478	62,517	255,961	38,163
Fire					
Personnel services	15,898	15,898	5,235	10,663	3,060
Contractual services	30,806	30,806	7,551	23,255	2,965
Materials and supplies	10,481	10,481	840	9,641	883
Total Fire	57,185	57,185	13,626	43,559	6,908
Legal					
Personnel services	13,104	13,104	4,583	8,521	6,392
Contractual services	34,133	34,133	5,125	29,008	5,673
Materials and supplies	2,700	2,700	406	2,294	170
Total Legal	49,937	49,937	10,114	39,823	12,235
Pool					
Personnel services	45,000	45,000	-	45,000	-
Contractual services	13,227	13,227	1,391	11,836	1,221
Materials and supplies	22,000	22,000	-	22,000	-
Total Pool	80,227	80,227	1,391	78,836	1,221
Community Relations					
Contractual services	42,000	42,000	10,712	31,288	17,974
Total Community Relations	42,000	42,000	10,712	31,288	17,974

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES					
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)					
For the Period Ended March 31, 2025					
(with comparative totals for the period ended March 31, 2024)					
	Budgeted Amounts		2025 Actual Amounts	Variance with Final Budget Positive (Negative)	2024 Actual Amounts
	Original	Revised*			
<b>Parks</b>					
Personnel services	4,630	4,630	1,238	3,392	1,147
Contractual services	18,290	18,290	8,417	9,873	1,139
Materials and supplies	6,252	6,252	38	6,214	1,108
Total Parks	29,172	29,172	9,694	19,478	3,394
<b>Cemetery</b>					
Personnel services	7,340	7,340	1,812	5,528	1,739
Contractual services	3,000	3,000	252	2,748	202
Materials and supplies	500	500	116	384	42
Total Cemetery	10,840	10,840	2,180	8,660	1,983
<b>Streets</b>					
Personnel services	47,185	47,185	10,389	36,796	6,884
Contractual services	43,855	43,855	8,615	35,240	7,655
Materials and supplies	46,570	46,570	8,797	37,773	12,588
Total Streets	137,610	137,610	27,801	109,809	27,128
<b>Maintenance</b>					
Personnel services	54,357	54,357	12,284	42,073	9,179
Contractual services	10,680	10,680	5,034	5,646	5,778
Materials and supplies	12,460	12,460	868	11,592	1,772
Total Maintenance	77,497	77,497	18,186	59,311	16,729
Total expenditures	1,536,593	1,536,593	339,383	1,197,210	225,231
Excess of revenues over expenditures	(54,518)	(54,518)	158,612	(2,181,290)	256,343
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	191,645	191,645	-	(191,645)	-
Total other financing sources (uses)	191,645	191,645	-	(191,645)	-
Excess before other changes in unencumbered fund balances	137,127	137,127	158,612	(2,372,935)	256,343
<b>OTHER CHANGES IN UNENCUMBERED FUND BALANCE</b>					
Cancelled encumbrances	-	-	-	-	-
Total other changes in unencumbered fund balance	-	-	-	-	-
Net change in unencumbered fund balance	137,127	137,127	158,612		256,343
Unencumbered fund balance, beginning	451,152	451,152	111,054		182,046
Unencumbered fund balance, ending	\$ 588,279	\$ 588,279	\$ 269,666	\$	\$ 438,389

# DEBT SERVICE FUND

*The primary purpose of the Debt Service Fund is to provide for the payment of interest and principal on long-term general obligation debt. Funding sources include property taxes, special assessments, transfers from other funds and other miscellaneous sources.*

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES

## BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)

For the Period Ended March 31, 2025

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

	Budgeted Amounts		2025	2024
	Original	Revised*	Actual Amounts	Actual Amounts
<b>REVENUES AND OTHER SOURCES</b>				
General property taxes	\$ 197,391	\$ 197,391	\$ 108,508	\$ 103,995
Special assessments	114,796	114,796	48,777	76,134
Motor vehicle tax	22,608	22,608	3,540	3,727
Neighborhood Revitalization	-	-	-	-
State assessed utilities	6,556	6,556	6,286	6,450
Transfers	-	-	-	-
Total revenues and other sources	341,351	341,351	167,112	190,305
<b>EXPENDITURES AND OTHER USES</b>				
Debt Service	339,742	339,742	19,403	24,789
Cash Basis Reserve	9,646	9,646	-	-
Total expenditures and other uses	349,388	349,388	19,403	24,789
Net change in unencumbered fund balance	(8,037)	(8,037)	147,710	165,516
Unencumbered fund balance, beginning	13,641	13,641	-	17,016
Unencumbered fund balance, ending	\$ 5,604	\$ 5,604	147,710	182,532

# LIBRARY

*The primary purpose of the Library Fund is to account for the City's tax levy funding of the operation of Lillian Tear Library.*

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES				
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)				
For the Period Ended March 31, 2025				
(with comparative totals for the period ended March 31, 2024)				
	Budgeted Amounts		2025	2024
	Original	Revised*	Actual Amounts	Actual Amounts
REVENUES AND OTHER SOURCES				
General property taxes	\$ 58,955	\$ 58,955	\$ 30,254	\$ 25,899
Motor vehicle tax	5,737	5,737	769	717
State assessed utilities	2,991	2,991	1,877	1,637
Neighborhood Revitalization Rebate	-	-	-	-
Total revenues and other sources	67,683	67,683	32,900	28,253
EXPENDITURES AND OTHER USES				
Appropriation to library board	68,385	68,385	27,266	25,624
Total expenditures and other uses	68,385	68,385	27,266	25,624
Net change in unencumbered fund balance	(702)	(702)	5,634	2,629
Unencumbered fund balance, beginning	702	702	194	3,589
Unencumbered fund balance, ending	\$ -	\$ -	\$ 5,828	\$ 6,218



## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES

## BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)

For the Period Ended March 31, 2025

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

(with comparative totals for the period ended March 31, 2024)						Variance with
						Final Budget
Budgeted Amounts			2025	Positive	2024	
Original	Revised*	Actual Amounts		(Negative)	Actual Amounts	
REVENUES AND OTHER SOURCES						
Local government taxes:						
General Property taxes:						
Property taxes	\$ 57,440	\$ 57,440	\$ 29,715	\$ (27,725)	\$ 24,751	
Delinquent property taxes	1,515	1,515	539	(976)	1,148	
Motor vehicle taxes	5,737	5,737	769	(4,968)	717	
State assessed utilities	2,991	2,991	1,877	(1,114)	1,637	
Neighborhood revitalization rebate	-	-	-	-	-	
Total local government taxes	67,683	67,683	32,900	(34,783)	28,253	
Total Revenues	67,683	67,683	32,900	(34,783)	28,253	
EXPENDITURES						
Appropriation to library board	68,385	68,385	27,266	(41,119)	25,624	
Total Expenditures	68,385	68,385	27,266	(41,119)	25,624	
Net change in unencumbered fund balance	(702)	(702)	5,634		2,629	
Unencumbered fund balance, beginning	702	702	194		3,589	
Unencumbered fund balance, ending	\$ -	\$ -	\$ 5,828	\$ -	\$ 6,218	

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# EMPLOYEE BENEFIT FUND

*The primary purpose of the Employee Benefit Fund is to account for the City's portion of social security, health and dental insurance, retirements, workers compensation and unemployment insurance contributions.*

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES						
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)						
For the Period Ended March 31, 2025						
(with comparative totals for the period ended March 31, 2024)						
	Budgeted Amounts		2025	Variances With	2024	
	Original	Revised*	Actual Amounts	Final Budget Positive (Negative)	Actual Amounts	
REVENUES AND OTHER SOURCES						
Property taxes	\$ 347,551	\$ 347,551	\$ 179,779	\$ (167,772)	\$ 91,160	
Delinquent tax	1,300	1,300	1,982	682	4,156	
Vehicle taxes	2,106	2,106	2,942	836	2,810	
Transfers	-	-	-	-	-	
State assessed utilities	10,982	10,982	11,356	374	6,028	
Reimbursements	-	-	-	-	-	
Reimbursement from Water	26,631	26,631	-	(26,631)	-	
Reimbursement from Refuse	414	414	-	(414)	-	
Reimbursement from Sewer	26,389	26,389	-	(26,389)	-	
Reimbursement from Library	5,619	5,619	1,169	(4,450)	-	
Reimbursement from Cemetery	2,222	2,222	-	(2,222)	-	
Reimbursement from Senior Center	605	605	-	(605)	-	
Neighborhood Revitalization Rebate	-	-	-	-	-	
Total revenues and other sources	423,819	423,819	197,228	(226,591)	104,154	
EXPENDITURES AND OTHER USES						
Personnel services	-	-	-	-	-	
Social Security	86,391	86,391	29,716	(56,675)	10,908	
KPERS	171,083	171,083	30,205	(140,878)	14,276	
Group Insurance	185,693	185,693	23,809	(161,884)	15,753	
Unemployment	1,129	1,129	266	(863)	142	
Medicare	-	-	-	-	-	
Workers Comp	12,517	12,517	21,898	9,381	10,828	
HRA Account	37,829	37,829	1,837	(35,992)	11,097	
Cash Basis Reserve	36,214	36,214	-	(36,214)	-	
Total expenditures and other uses	530,856	530,856	107,731	(423,125)	63,004	
Net change in unencumbered fund balance	(107,037)	(107,037)	89,497	196,534	41,150	
Unencumbered fund balance, beginning	117,161	117,161	126,260		97,656	
Unencumbered fund balance, ending	\$ 10,124	\$ 10,124	\$ 215,757	\$ 196,534	138,806	

# SPECIAL REVENUE AND PERMANENT FUNDS

*The primary purpose of the Special Revenue Funds is to account for the proceeds of designated revenue sources which are used to finance specified activities as required by law or public policy.*

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES					
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)					
For the Period Ended March 31, 2025					
(with comparative totals for the period ended March 31, 2024)					
	Budgeted Amounts		2025	Variance with Final Budget	2024
	Original	Revised*	Actual Amounts	Positive (Negative)	Actual Amounts
REVENUES AND OTHER SOURCES					
Intergovernmental	47,200	47,200	11,143	(36,057)	50,611
Total Revenues	47,200	47,200	11,143	(36,057)	50,611
EXPENDITURES					
Transfers to other funds	77,000	77,000	-	(77,000)	-
Commodities	-	-	-	-	-
Contractual Services	34,642	34,642	-	(34,642)	-
Total Expenditures	111,642	111,642	-	(111,642)	-
Net change in unencumbered fund balance	(64,442)	(64,442)	11,143	75,585	50,611
Unencumbered fund balance, beginning	64,598	64,598	-		15
Unencumbered fund balance, ending	\$ 156	\$ 156	\$ 11,143	\$ 75,585	\$ 50,626

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES					
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)					
For the Period Ended March 31, 2025					
(with comparative totals for the period ended March 31, 2024)					
	Budgeted Amounts		2025	Variance with	2024
	Original	Revised*	Actual Amounts	Final Budget Positive (Negative)	Actual Amounts
<b>REVENUES AND OTHER SOURCES</b>					
Intergovernmental	6,604	6,604	1,620	(4,984)	2,694
Total Revenues	6,604	6,604	1,620	(4,984)	2,694
<b>EXPENDITURES</b>					
Transfers to other funds	-	-	-	-	-
Contractual Services	6,000	6,000	-	(6,000)	5,131
Commodities	-	-	-	-	-
Total Expenditures	6,000	6,000	-	(6,000)	5,131
Net change in unencumbered fund balance	604	604	1,620	1,016	(2,437)
Unencumbered fund balance, beginning	2,383	2,383	1,794		1,779
Unencumbered fund balance, ending	\$ 2,987	\$ 2,987	\$ 3,414	\$ 1,016	\$ (658)



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# PROPRIETARY FUNDS

*Proprietary Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The fund measurement focus is upon determination of net income, financial position and change in financial position.*

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES						
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)						
For the Period Ended March 31, 2025						
(with comparative totals for the period ended March 31, 2024)					Variance with	
	Budgeted Amounts		2025	Final Budget	2024	
	Original	Revised*	Actual Amounts	Positive (Negative)	Actual Amounts	
REVENUES AND OTHER SOURCES						
Charges for services	\$	389,280	389,280	\$	93,715	\$ (295,565) \$ 88,790
Fees		5,899	5,899		1,995	(3,904) 1,683
Other revenue		9,335	9,335		1,128	(8,207) 1,662
Total Revenues		404,514	404,514		96,838	(307,676) 92,135
EXPENDITURES						
Personnel services		66,696	66,696		18,242	48,454 20,544
Contractual services		267,176	267,176		39,029	228,147 36,439
Materials and supplies		36,499	36,499		12,361	24,138 8,227
Transfer to General Fund		20,436	20,436		-	20,436
Transfer to Employee Benefits		26,514	26,514		-	26,514
Transfer to CIP/CEF		50,000	50,000		-	50,000
Cash Reserve		41,220	41,220		41,220	-
Total Expenditures		508,541	508,541		110,852	397,689 65,210
Net change in unencumbered fund balance		(104,027)	(104,027)		(14,014)	(705,365) 26,925
Unencumbered fund balance, beginning		113,949	113,949		39,651	100,623

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES							
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)							
For the Period Ended March 31, 2025							
(with comparative totals for the period ended March 31, 2024)							
	Budgeted Amounts		2025	Variance with Final Budget	2024		
	Original	Revised*	Actual Amounts	Positive (Negative)	Actual Amounts		
REVENUES AND OTHER SOURCES							
Charges for services	\$	271,303	271,303	\$	67,476	\$ (203,827) \$	65,523
Fees		7,470	7,470		1,920	(5,550)	1,627
Total Revenues		278,773	278,773		69,396	(209,377)	67,150
EXPENDITURES							
Personnel services		61,081	61,081		17,279	(43,802)	17,919
Contractual services		181,972	181,972		34,731	(147,241)	23,669
Materials and supplies		22,404	22,404		6,706	(15,698)	4,873
Transfer to General Fund		13,939	13,939		-	(13,939)	-
Transfer to Employee Benefits		26,282	26,282		-	(26,282)	-
Transfer to CIP/CEF		30,000	30,000		-	(30,000)	-
Cash Reserve		30,204	30,204		30,204	-	-
Total Expenditures		365,882	365,882		88,919	(276,963)	46,461
Net change in unencumbered fund balance		(87,109)	(87,109)		(19,523)	67,586	20,689
Unencumbered fund balance, beginning		94,169	94,169		25,389		66,794

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES					
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)					
For the Period Ended March 31, 2025					
(with comparative totals for the period ended March 31, 2024)					
	Budgeted Amounts		2025 Actual Amounts	Variance with Final Budget	2024 Actual Amounts
	Original	Revised*		Positive (Negative)	
<b>REVENUES AND OTHER SOURCES</b>					
Charges for services	\$ 92,741	92,741	\$ 22,988	\$ (69,753)	\$ 22,657
Fees	29,968	29,698	7,488	(22,480)	7,393
Total Revenues	122,709	122,439	30,476	(92,233)	30,050
<b>EXPENDITURES</b>					
Personnel services	1,037	1,037	277	(760)	277
Contractual services	94,783	94,783	22,184	(72,599)	21,674
Materials and supplies	2,079	2,079	203	(1,876)	42
Transfer to General Fund	6,161	6,161	-	(6,161)	-
Transfer to Employee Benefits	412	412	-	(412)	-
Transfer to CIP/CEF	35,000	35,000	-	(35,000)	-
Cash Reserve	12,272	12,272	12,272	-	-
Total Expenditures	151,744	151,744	34,935	(116,809)	21,994
Net change in unencumbered fund balance	(29,035)	(29,305)	(4,460)	24,576	8,056
Unencumbered fund balance, beginning	33,953	33,953	9,841		10,620

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