

2024 Quarterly Financial Report

September
30, 2024

A Little Town
With A Big Heart!



CITY OF SEDGWICK, KANSAS
QUARTERLY FINANCIAL REPORT
FOR PERIOD ENDED SEPTEMBER 30, 2024

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September 4, 2024

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 September 30, 2024. 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 third quarter of 2024.

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,

Kyle Nordick

Kyle Nordick
City Administrator

Highlights and Briefs

QUARTER ENDED SEPTEMBER 30, 2024

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 September 30, 2024 was \$64,735 as compared to \$195,734 at this time last year, representing a decrease of approximately \$130,999. The 2024 third quarter unencumbered fund balance is 12% of expenditures and other uses (page 1). General Fund revenues and other sources (revenues) increased compared to this time last year \$73,102 or 7% higher. Expenditures and other uses (expenses) increased \$48,872 or 6% over last year (page 1).

General Fund Balance

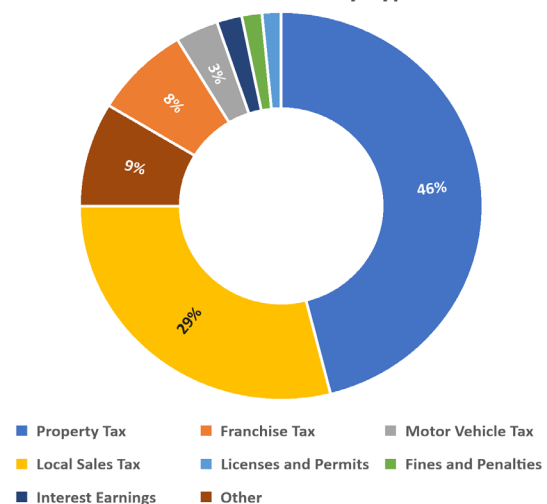
\$64,735
Q3 2024

down \$130,999 or
66% from Q3 2023

REVENUES

The General Fund has many revenue sources as seen in the budgetary schedules starting on page 1; however, four main revenues are projected to make up 88% of the General Fund’s annual revenues: property taxes, franchise taxes, motor vehicle taxes and sales tax. 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.

September 2024 - 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 \$688,963 in the third quarter, increasing 15% over last year.

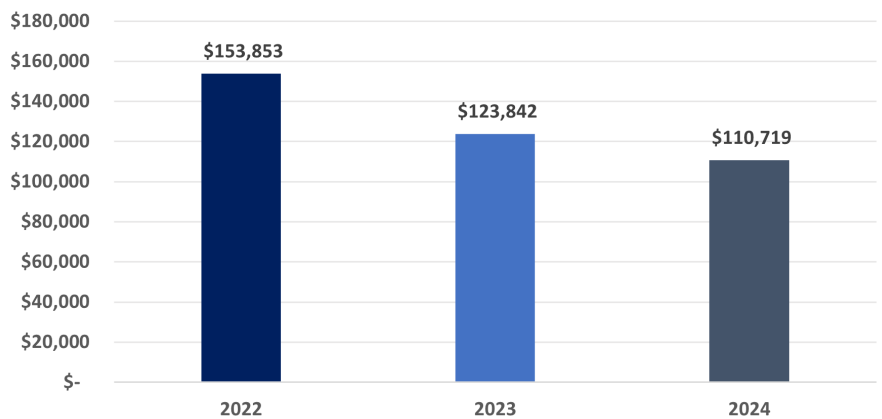
Collection of Current and Delinquent Property Taxes

	2024 Adopted Budget	For the quarter ended September 30,		
		2024	2023	2022
General Fund	\$553,458	\$510,834	\$373,499	\$361,074
Debt Service Fund	\$193,068	\$178,129	\$223,860	\$238,310

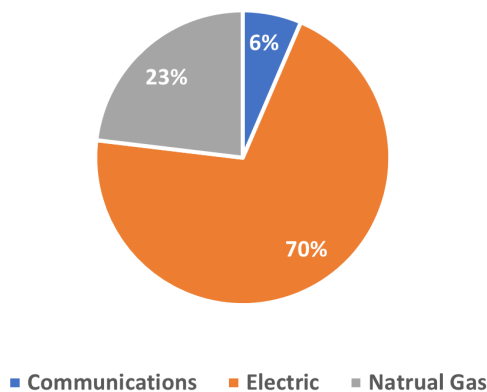
LOCAL SALES TAXES

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 see a downward trend with third quarter collections totaling \$110,719.

Sales Tax Revenue



Franchise Taxes As of September 30, 2024



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 \$85,747, representing 70% of the 2024 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 September 30, 2024 was (\$35,967).

ENTERPRISE FUNDS

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

WATER UTILITY

The Water Utility revenues through September 30, 2024 were \$302,854 as compared to the prior year's revenue of \$303,158. Expenditures increased \$18,710 totaling \$208,977 as compared to \$190,267 in 2023. Revenues and expenditures were approximately 75% and 41%, respectively, of the 2024 Adopted Budget.

SEWER UTILITY

Sewer Utility revenues at \$209,037, decreased over prior year's revenues of \$209,884. Revenues remain in sync with the Adopted Budget at 74% for the third quarter. Expenditures of \$149,172 in 2024 were lower than the 2023 expenditures of \$151,503 and were 45% of the Adopted Budget.

REFUSE

The Refuse Fund revenues totalled \$92,197 for the third quarter, representing a decrease of 0.2% from 2023. The Refuse Fund expenditures total \$67,576 in 2024, an increase of \$45 or 0.06% over the prior year expenditures.

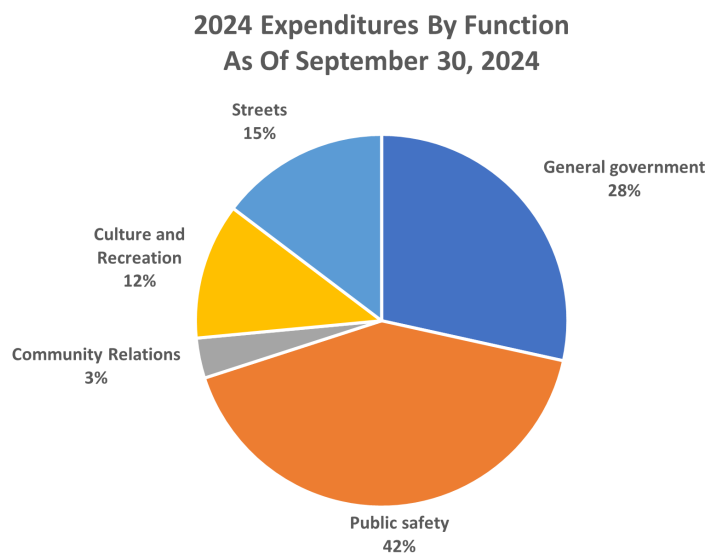
EXPENDITURES

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 September 30, 2024, expenditures included approximately \$879,222 in encumbrances as compared to \$830,350 as of September 30, 2023.

The largest expenditure of the General Fund's 2024 Adopted Budget, including transfers out, is contractual services. Contractual services at \$419,893 increased, \$66,345 or 19%, as compared to the third quarter of 2023. Contractual services are within the expectations at 82% of the 2024 Adopted Budget.

The second largest category of General Fund's expenditures is personnel services which comprises approximately 21% of the General Fund's Adopted Budget and 29% of 2024 actual expenditures through September 30, 2024. Personnel services decreased nearly \$31,129 or 8% over the third quarter of 2023.

Materials and supplies is the third largest expenditure category at 6% of the budget and 8% of actuals through the end of the first quarter of 2024. This category increased approximately \$13,676 or 16%, as compared to September 30, 2023.



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 September 30, 2024

(with projections for the year ended December 31, 2024)

	Budgeted Amounts		2024	2024
	Original	Revised*	Actual Amounts	Projected Year End
REVENUES AND OTHER SOURCES				
General property taxes	\$ 553,458	\$ 553,458	\$ 510,834	\$ 511,763
Franchise taxes	121,919	121,919	85,747	114,313
Vehicle taxes	52,624	52,624	38,260	51,633
Local sales tax	429,827	429,827	320,860	427,514
Licenses and permits	6,195	6,195	16,950	18,346
Fines and penalties	60,264	60,264	17,985	30,033
Interest earnings	15,138	15,138	22,320	26,329
Other revenue	102,569	102,569	91,878	101,195
Reimbursement from Senior Center	5,640	5,640	4,299	3,535
Reimbursement from Cemetery	9,152	9,152	-	14,732
Utility franchise fees	40,150	40,150		40,690
Neighborhood Revitalization			(496)	(496)
Total revenues and other sources	1,396,936	1,396,936	1,108,637	1,339,587
EXPENDITURES AND OTHER USES				
Personnel services	591,637	591,637	359,440	525,245
Contractual services	512,402	512,402	419,893	504,080
Materials and supplies	122,991	122,991	99,889	121,590
Capital outlay	-	-	-	-
Contingency	165,430	165,430	-	165,430
Transfers to other funds	359,914	359,914	347,275	347,275
Total expenditures and other uses	1,752,373	1,752,373	1,226,497	1,663,620
Net change in unencumbered fund balance	(355,437)	(355,437)	(117,861)	(324,033)
Unencumbered fund balance, beginning	371,448	371,448	182,046	451,152
Unencumbered fund balance, ending	\$ 16,011	\$ 16,011	\$ 64,185	\$ 127,119

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES

BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)

For the Period Ended September 30, 2024

(with comparative totals for the period ended September 30, 2023)

	Budgeted Amounts		2024	Variance with Final Budget Positive (Negative)	2023
	Original	Revised*	Actual Amounts		Actual Amounts
REVENUES AND OTHER SOURCES					
Local government taxes:					
General Property taxes:					
Property taxes	\$ 549,696	\$ 549,696	\$ 499,214	\$ (50,482)	\$ 370,868
Delinquent property taxes	3,762	3,762	11,620	7,858	2,631
Payments in lieu of taxes	4,214	4,214	-	(4,214)	-
Franchise taxes	121,919	121,919	85,747	(36,172)	92,573
Motor vehicle taxes	52,624	52,624	38,260	(14,364)	41,242
Local sales tax	429,827	429,827	320,860	(108,967)	342,442
Total local government taxes	1,162,042	1,162,042	955,701	(206,341)	849,756
Licenses and permits	6,195	6,195	16,950	10,755	9,715
Fines and penalties:	60,264	60,264	17,985	(42,280)	45,547
Interest earnings	15,138	15,138	22,320	7,182	24,434
Other Revenue	153,297	153,297	95,682	(57,615)	106,310
Total Revenues	1,396,936	1,396,936	1,108,637	(288,299)	1,035,762
EXPENDITURES					
Administration					
Personnel services	198,229	198,229	122,840	75,389	160,562
Contractual services	90,212	90,212	83,746	6,466	64,200
Materials and supplies	7,516	7,516	6,310	1,206	8,256
Total Administration	295,957	295,957	212,896	83,061	233,017
Ambulance					
Personnel services	-	-	31,625	(31,625)	-
Contractual services	200,000	200,000	170,442	29,558	159,000
Materials and supplies	-	-	112	(112)	-
Total Ambulance	200,000	200,000	202,179	(2,179)	159,000
Police					
Personnel services	205,499	205,499	69,004	136,495	113,634
Contractual services	45,704	45,704	35,076	10,628	28,359
Materials and supplies	28,209	28,209	24,337	3,872	18,257
Total Police	279,412	279,412	128,417	150,995	160,250
Fire					
Personnel services	15,898	15,898	11,880	4,018	8,120
Contractual services	25,167	25,167	19,496	5,671	12,100
Materials and supplies	10,000	10,000	3,552	6,448	3,661
Total Fire	51,065	51,065	34,927	16,138	23,882
Legal					
Personnel services	26,041	26,041	16,693	9,348	16,542
Contractual services	25,030	25,030	18,797	6,233	14,433
Materials and supplies	2,800	2,800	1,742	1,058	2,032
Total Legal	53,871	53,871	37,232	16,639	33,007
Pool					
Personnel services	55,094	55,094	40,744	14,350	37,744
Contractual services	12,789	12,789	10,615	2,174	9,686
Materials and supplies	28,944	28,944	22,756	6,188	19,381
Total Pool	96,827	96,827	74,115	22,712	66,811
Community Relations					
Contractual services	49,000	49,000	30,649	18,352	21,749
Total Community Relations	49,000	49,000	30,649	18,352	21,749

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES					
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)					
For the Period Ended September 30, 2024					
(with comparative totals for the period ended September 30, 2023)					
	Budgeted Amounts		2024 Actual Amounts	Variance with Final Budget Positive (Negative)	2023 Actual Amounts
	Original	Revised*			
Parks					
Personnel services	5,353	5,353	7,261	(1,908)	7,269
Contractual services	8,000	8,000	8,297	(297)	4,943
Materials and supplies	6,092	6,092	5,308	784	3,230
Total Parks	19,445	19,445	20,865	(1,420)	15,442
Cemetery					
Personnel services	7,080	7,080	5,393	1,687	7,293
Contractual services	3,000	3,000	3,060	(60)	2,672
Materials and supplies	600	600	292	308	166
Total Cemetery	10,680	10,680	8,745	1,935	10,132
Streets					
Personnel services	35,368	35,368	22,823	12,545	18,098
Contractual services	43,500	43,500	26,820	16,680	31,300
Materials and supplies	26,244	26,244	27,589	(1,345)	25,182
Total Streets	105,112	105,112	77,232	27,880	74,579
Maintenance					
Personnel services	43,075	43,075	31,177	11,898	21,307
Contractual services	10,000	10,000	12,896	(2,896)	5,106
Materials and supplies	12,586	12,586	7,890	4,696	6,048
Total Maintenance	65,661	65,661	51,964	13,697	32,462
Total expenditures	1,227,030	1,227,030	879,222	347,808	830,350
Excess of revenues over expenditures	169,906	169,906	229,415	(636,107)	205,412
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	54,942	54,942	-		
Transfers to other funds	(359,914)	(359,914)	(347,275)	12,639	-
Total other financing sources (uses)	(304,972)	(304,972)	(347,275)	12,639	-
Excess before other changes in unencumbered fund balances	(135,066)	(135,066)	(117,860)	(623,468)	205,412
OTHER CHANGES IN UNENCUMBERED FUND BALANCE					
Cancelled encumbrances	-	-	-	-	-
Total other changes in unencumbered fund balance	-	-	-	-	-
Net change in unencumbered fund balance	(355,437)	(355,437)	(117,311)		205,412
Unencumbered fund balance, beginning	371,448	371,448	182,046		187,761
Unencumbered fund balance, ending	\$ 16,011	\$ 16,011	\$ 64,735	\$	\$ 393,173

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 September 30, 2024

(with comparative totals for the period ended September 30, 2023)

	Budgeted Amounts		2024	2023
	Original	Revised*	Actual Amounts	Actual Amounts
REVENUES AND OTHER SOURCES				
General property taxes	\$ 193,068	\$ 193,068	\$ 178,129	\$ 223,860
Special assessments	109,261	109,261	119,599	117,127
Motor vehicle tax	31,498	31,498	12,360	27,389
Neighborhood Revitalization	-	-	-	(246)
State assessed utilities	7,397	7,397	21,281	15,394
Transfers	-	-	-	-
Total revenues and other sources	<u>341,224</u>	<u>341,224</u>	<u>331,370</u>	<u>383,524</u>
EXPENDITURES AND OTHER USES				
Debt Service	390,515	390,515	374,581	374,919
Cash Basis Reserve	9,771	9,771	9,771	
Total expenditures and other uses	<u>400,286</u>	<u>400,286</u>	<u>384,352</u>	<u>374,919</u>
Net change in unencumbered fund balance	(59,062)	(59,062)	(52,983)	8,605
Unencumbered fund balance, beginning	64,540	64,540	17,016	7,892
Unencumbered fund balance, ending	<u>\$ 5,478</u>	<u>\$ 5,478</u>	<u>(35,967)</u>	<u>16,497</u>

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 September 30, 2024

(with comparative totals for the period ended September 30, 2023)

	Budgeted Amounts		2024	2023
	Original	Revised*	Actual Amounts	Actual Amounts
REVENUES AND OTHER SOURCES				
General property taxes	\$ 48,122	\$ 48,122	\$ 44,670	\$ 43,232
Motor vehicle tax	6,093	6,093	4,429	4,743
State assessed utilities	3,012	3,012	2,821	2,977
Neighborhood Revitalization Rebate	-	-	-	(48)
Total revenues and other sources	57,227	57,227	51,920	50,905
EXPENDITURES AND OTHER USES				
Appropriation to library board	58,387	58,387	49,633	50,285
Total expenditures and other uses	58,387	58,387	49,633	50,285
Net change in unencumbered fund balance	(1,160)	(1,160)	2,287	620
Unencumbered fund balance, beginning	1,166	1,166	3,589	1,111
Unencumbered fund balance, ending	\$ 6	\$ 6	\$ 5,876	\$ 1,731

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES

BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)

For the Period Ended September 30, 2024

(with projections for the year ended December 31, 2024)

	Budgeted Amounts		2024	Variance with Final Budget	2024
	Original	Revised*	Actual Amounts	Positive (Negative)	Projected Year End
REVENUES AND OTHER SOURCES					
Local government taxes:					
General Property taxes:					
Property taxes	\$ 47,721	\$ 47,721	\$ 43,346	\$ (4,375)	\$ 42,933
Delinquent property taxes	401	401	1,324	923	299
Motor vehicle taxes	6,093	6,093	4,429	(1,664)	4,743
State assessed utilities	3,012	3,012	2,821	(191)	2,977
Neighborhood revitalization rebate	-	-	-	-	(48)
Total local government taxes	57,227	57,227	51,920	(5,307)	50,904
Total Revenues	57,227	57,227	51,920	(5,307)	50,904
EXPENDITURES					
Appropriation to library board	58,387	58,387	49,633	0	56,923
Total Expenditures	58,387	58,387	49,633	-	56,923
Net change in unencumbered fund balance	(1,160)	(1,160)	2,287		(6,019)
Unencumbered fund balance, beginning	1,166	1,166	3,589		1,166
Unencumbered fund balance, ending	\$ 6	\$ 6	\$ 5,876	\$ -	\$ (4,853)

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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 September 30, 2024						
(with comparative totals for the period ended September 30, 2023)						
	Budgeted Amounts		2024 Actual Amounts	Variances With	2023 Actual Amounts	
	Original	Revised*		Final Budget Positive (Negative)		
REVENUES AND OTHER SOURCES						
Property taxes	\$ 175,778	\$ 175,778	\$ 159,644	\$ (16,134)	\$ 169,509	
Delinquent tax	-	-	4,842	4,842	1,081	
Vehicle taxes	10,996	10,996	17,467	6,471	16,180	
Transfers	-	-	-	-	-	
State assessed utilities	11,757	11,757	10,391	(1,366)	11,755	
Reimbursements	-	-	-	-	2,114	
Reimbursement from Water	27,442	27,442	-	(27,442)	-	
Reimbursement from Refuse	320	320	-	(320)	-	
Reimbursement from Sewer	24,490	24,490	-	(24,490)	-	
Reimbursement from Library	3,567	3,567	-	(3,567)	-	
Reimbursement from Cemetery	3,768	3,768	-	(3,768)	-	
Reimbursement from Senior Center	605	605	-	(605)	-	
Neighborhood Revitalization Rebate	-	-	-	-	(188)	
Total revenues and other sources	258,723	258,723	192,344	(66,379)	200,451	
EXPENDITURES AND OTHER USES						
Personnel services	-	-	-	-	-	
Social Security	52,964	52,964	38,308	14,656	38,723	
KPERS	71,665	71,665	43,091	28,574	36,356	
Group Insurance	130,375	130,375	41,628	88,747	67,134	
Unemployment	854	854	1,188	(334)	476	
Medicare				-	-	
Workers Comp	11,879	11,879	10,828	1,051	10,829	
HRA Account	37,829	37,829	17,331	20,498	30,753	
Cash Basis Reserve	35,652	35,652	35,652	-	-	
Total expenditures and other uses	341,218	341,218	188,027	153,191	184,271	
Net change in unencumbered fund balance	(82,495)	(82,495)	4,317	(219,570)	16,180	
Unencumbered fund balance, beginning	87,615	87,615	97,656		71,546	
Unencumbered fund balance, ending	\$ 5,120	\$ 5,120	\$ 101,973	\$ (219,570)	87,726	

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 September 30, 2024					
(with comparative totals for the period ended September 30, 2023)					
	Budgeted Amounts		2024	Variance with Final Budget	2023
	Original	Revised*	Actual Amounts	Positive (Negative)	Actual Amounts
REVENUES AND OTHER SOURCES					
Intergovernmental	204,248	204,248	144,692	(59,556)	157,784
Total Revenues	204,248	204,248	144,692	(59,556)	157,784
EXPENDITURES					
Transfers to other funds	91,198	91,198	-	91,198	-
Commodities			12,033		
Contractual Services	195,000	195,000	98,773	96,227	78,953
Total Expenditures	286,198	286,198	110,806	187,425	78,953
Net change in unencumbered fund balance	(81,950)	(81,950)	33,887	(246,981)	78,831
Unencumbered fund balance, beginning	86,778	86,778	15		27,582
Unencumbered fund balance, ending	\$ 4,828	\$ 4,828	\$ 33,902	\$ (246,981)	\$ 106,413

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES					
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)					
For the Period Ended September 30, 2024					
(with comparative totals for the period ended September 30, 2023)					
	Budgeted Amounts		2024	Variance with	2023
	Original	Revised*	Actual Amounts	Final Budget Positive (Negative)	Actual Amounts
REVENUES AND OTHER SOURCES					
Intergovernmental	6,449	6,449	5,644	(805)	6,147
Total Revenues	6,449	6,449	5,644	(805)	6,147
EXPENDITURES					
Transfers to other funds	6,000	6,000	-	6,000	-
Contractual Services	24,626	24,626	1,750	22,876	-
Commodities			61	(61)	4,704
Total Expenditures	30,626	30,626	1,811	28,876	-
Net change in unencumbered fund balance	(24,177)	(24,177)	3,833	(29,681)	6,147
Unencumbered fund balance, beginning	25,249	25,249	1,779		18,801
Unencumbered fund balance, ending	\$ 1,072	\$ 1,072	\$ 5,612	\$ (29,681)	\$ 24,948

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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 September 30, 2024						
(with comparative totals for the period ended September 30, 2023)					Variance with	
Budgeted Amounts			2024	Final Budget	2023	
Original	Revised*	Actual Amounts	Positive (Negative)	Actual Amounts		
REVENUES AND OTHER SOURCES						
Charges for services	\$ 388,497	388,497	\$ 292,979	\$ (95,518)	\$ 291,685	
Fees	5,955	5,955	6,283	328	6,296	
Other revenue	12,133	12,133	3,592	(8,541)	5,176	
Total Revenues	406,585	406,585	302,854	(103,731)	303,158	
EXPENDITURES						
Personnel services	90,504	90,504	59,309	31,195	49,099	
Contractual services	255,280	255,280	127,946	127,334	120,089	
Materials and supplies	36,445	36,445	21,722	14,723	21,079	
Transfer to General Fund	19,950	19,950	-	19,950	-	
Transfer to Employee Benefits	27,442	27,442	-	27,442	-	
Transfer to CIP/CEF	75,000	75,000	-	75,000	-	
Total Expenditures	504,621	504,621	208,977	295,644	190,267	
Net change in unencumbered fund balance	(98,036)	(98,036)	93,877	(399,375)	112,891	
Unencumbered fund balance, beginning	130,619	130,619	100,623		97,350	
Unencumbered fund balance, ending	\$ 32,583	\$ 32,583	\$ 194,500	\$ (399,375)	\$ 210,241	

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES						
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)						
For the Period Ended September 30, 2024						
(with comparative totals for the period ended September 30, 2023)						
	Budgeted Amounts		2024 Actual Amounts	Variance with Final Budget	2023 Actual Amounts	
	Original	Revised*		Positive (Negative)		
REVENUES AND OTHER SOURCES						
Charges for services	\$ 274,820	274,820	\$ 203,662	\$ (71,158)	\$ 203,966	
Fees	8,029	8,029	5,375	(2,654)	5,918	
Total Revenues	282,849	282,849	209,037	(73,812)	209,884	
EXPENDITURES						
Personnel services	74,172	74,172	53,396	20,776	44,000	
Contractual services	165,705	165,705	72,501	93,204	89,309	
Materials and supplies	21,903	21,903	23,275	(1,372)	18,193	
Transfer to General Fund	14,150	14,150	-	14,150	-	
Transfer to Employee Benefits	24,490	24,490	-	24,490	-	
Transfer to CIP/CEF	31,000	31,000	-	31,000	-	
Total Expenditures	331,420	331,420	149,172	182,248	151,503	
Net change in unencumbered fund balance	(48,571)	(48,571)	59,865	(256,060)	58,381	
Unencumbered fund balance, beginning	98,711	98,711	66,794		83,475	
Unencumbered fund balance, ending	\$ 50,140	\$ 50,140	\$ 126,659	\$ (256,060)	\$ 141,856	

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES										
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)										
For the Period Ended September 30, 2024										
(with comparative totals for the period ended September 30, 2023)										
	Budgeted Amounts		2024	Variance with Final Budget	2023					
	Original	Revised*	Actual Amounts	Positive (Negative)	Actual Amounts					
REVENUES AND OTHER SOURCES										
Charges for services	\$	92,944	92,944	\$	69,528	\$	(23,416)	\$	69,765	
Fees		30,269	30,269		22,669		(7,600)		22,645	
Total Revenues		123,213	123,213		92,197		(31,016)		92,411	
EXPENDITURES										
Personnel services		1,055	1,055		788		267		726	
Contractual services		93,534	93,534		65,627		27,907		65,529	
Materials and supplies		2,000	2,000		1,162		838		1,276	
Transfer to General Fund		6,050	6,050		-		6,050		-	
Transfer to Employee Benefits		320	320		-		320		-	
Transfer to CIP/CEF		25,000	25,000		-		25,000		-	
Total Expenditures		127,959	127,959		67,576		60,383		67,531	
Net change in unencumbered fund balance		(4,746)	(4,746)		24,620		(91,399)		24,879	
Unencumbered fund balance, beginning		34,881	34,881		10,620				9,166	
Unencumbered fund balance, ending	\$	30,135	\$	30,135	\$	35,240	\$	(91,399)	\$	34,045

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