

Taxes**Property Taxes**

31110 Ad Valorem Tax

Delinquent Property Taxes

31120 Back Taxes

31130 Refunding Warrants

Special Assessments

31210 Special Assessments

Motor Vehicle Taxes

31310 Motor Vehicle Taxes

31320 16/20M Truck Taxes

31330 Motor Vehicle Rental Excise Tax

31340 Recreation Vehicle Tax

Local Sales and Use Tax

31410 Local Sales Tax

31420 Local Use Tax

Other Taxes

31910 911 Tax

31911 911 Wireless Tax

31920 Severance Tax

31925 Mineral Oil Tax

31930 Franchise Tax

31940 Transient Guest Tax

31950 Bingo Tax

31960 Alcoholic Beverage Tax

31970 Drug Tax

31980 Inheritance Tax

Licenses & Permits**Business Licenses & Permits**

32110 Cereal Malt Beverage Tax

32120 Adult Entertainment Establishment License

32130 Special Performers License

32140 Transfer Station License

32150 C & D Landfill License

32160 Waste Hauler License

Non-Business Licenses & Permits

32210 Fish & Game License

32215 Recreation Permits

32220 Lake & Park Boat License

32230 Dog License

32240 Exotic Animal License

32250 Marriage License

32260 Miscellaneous Non-Business License & Permits

Intergovernmental**Demand Transfers**

33130 Special City/County Highway Fund

Local Government Contributions

33210 City of Wichita Contribution

33230 Butler County Contribution

33240 Harvey County Contribution

33260 City/County Contribution

State of Kansas Contributions

33310 State Revenue - DCF

33320 State Revenue - JJA

33325 State Revenue - KDOC

33326 State Revenue – KDOC&H

33327 State Revenue - KAMP

33330 State Revenue – KDOT

33331 State Revenue- Revolving Loan Program

33335 State Revenue - KDHE

33340 State Revenue - KSDE

33350 State Revenue – KDADS

33360 MH Certified Match

33370 ADAS Funds

33380 Healthwave

33390 State Revenue - MISC.

Federal Revenues

33511 Fed Funds III B-ADM

33512 Fed Funds III C1-CON

33513 Fed Funds III C2-HOM

33514 Fed Funds III D

33515 Fed Funds III F-Health

33516 Fed Funds III G

33517 USDA Aging

33518 Fed Funds III E

33519 Federal Funds NSIP

33521 Fed Funds - HOME

33522 Homeless Block Grant

33523 Federal Revenue CDBG

33530 Federal Revenue - FEMA

33540 Federal Revenue - State Pass through

33560 Federal Revenue – Miscellaneous

33610 Non-Cash-Grants

33999 Intergovernmental Revenue Adjustments

Charges for Service**Justice Services**

34111 Prisoner Housing/Care

34112 Detention Facility Booking Fees

34113 Detention Facility Fees

34114 Detention Medical Copay

34115 Electronic Monitoring

34116 Concealed Weapons Permit

34117 Offender Registration Fees
 34121 Diversion Fees
 34122 Diversion - Drug Screening
 34124 District Court Fees

Medical Charges for Service

34205 Employee Benefit Surcharge
 34206 Employer Benefit Surcharge
 34211 Insurance Fees
 34212 Medicare Fees
 34213 Medicaid Fees
 34214 Medicaid Waiver
 34215 Medicaid JRT
 34216 Medicaid Transportation
 34217 Refugee Service Fees
 34218 Physician Quality Reporting System
 34219 Quality Based Payment Fees
 34220 Setoff Program
 34221 Patient Fees
 34222 General Assist. -Personal
 34223 Vocational Counseling
 34224 Residential Fees
 34225 St. Joseph Hospital Fees
 34226 Drug/Alcohol TX (service)
 34227 Medical Standby Fees
 34228 Special Transfer Fees (St. Francis)
 34229 Evaluation Co-Pays
 34230 Housing Assistance

Fees

34325 Tax Certified Mail Fees
 34311 Special Event Fees
 34312 Camping Fees
 34321 Officers Fees
 34322 Mortgage Registration Fees
 34323 Filing Fees
 34324 Motor Vehicle Fees
 34335 Garnishment Fees
 34326 Lien Holder Payments
 34327 Commercial Motor Vehicle Fees
 34328 Heritage Trust Fund
 34331 Convenience Fees
 31135 Neighborhood Revitalization Rebate
 31140 Taxes to TIF's
 31150 Taxes to TDF's
 31999 Sales Tax Adjustments
 32170 Misc. Business Licenses & Permits
 33110 City/County Revenue Sharing
 33120 Local AD Valorem Tax Reduction
 33220 USD 259

County Service Fees

34401 Solid Waste Fees
 34402 Solid Waste Tonnage Fees
 34403 Hazmat Response Charges
 34404 Capital User Fee
 34405 Impact Fees
 34406 Seminar Registration Fees
 34407 Access Fee (Emergency Communications)
 34408 Sub Station Fees
 34409 Program Fees
 34410 Arterial Street Paving Fee
 34411 Advertising Charges
 34412 Technology Fees
 34413 Plan Fees
 34414 Mortgage Program Fees
 34415 Inspection Fees
 34416 IRB Administrative Fees
 34421 Record Retrieval Charges
 34422 Forensic Pathology Services
 34423 Forensic Lab Services
 34424 Instructional Charges
 34425 Consultant Fees
 34426 Represent Payee Fees
 34427 Collection Fees
 34428 Radio Repair Charges
 34429 Transportation Charges
 34430 Hazardous Waste Fee
 34435 Contract Fees
 34450 Lab SVCS - Planned Parenthood
 34451 Lab Services – GraceMed
 34452 Lab Services – EC Tyree Medical, Dental & Health Clinic
 34453 Lab SVCS – Center for Health & Wellness
 34454 Lab Services – Good Samaritan
 34455 Lab Services – Health Options of Kansas
 34456 Lab Services – Pregnancy Crisis Center

Sales & Rentals

34501 Chemical Sales
 34509 Recyclable Material Sales
 34510 Chemical Sales (non-taxable)
 34511 Merchandise Sales (non-taxable)
 34502 Merchandise Sales
 34503 Building Rentals
 34504 Equipment Rentals
 34505 Registration Listing Fees
 34506 Chemical Spraying Charges
 34507 Vehicle Replacement Charges
 34508 Miscellaneous Charges for Services

Collections & Proceeds

34601 Parking Facility Proceeds
 34602 Cafeteria Proceeds
 34603 Royalties
 34604 Coin Station Commission

34605 Private Foundations
 34606 Local Agency Funds
 34607 Auto Sales Tax Collection
 34608 Event Facility Fees
 34609 Arena Profit Sharing
 34610 Arena Suite Fees
 34612 Arena Naming Rights
 34614 Arena Signage
 34615 Fast Pass Fee

Private Contributions

34701 Contributions from Private Sources
 34999 Charges for Services Revenue Adjustments

Fines & Forfeitures

Fines

35110 Parking Meter Fines
 35130 Sedgwick County Court Fines
 35140 Fines – Misc.

Forfeits

35210 Federal Asset Forfeiture
 35220 State Asset Forfeiture
 35230 Bond Forfeiture

Judgments

35310 Consumer Judgments
 35320 Judgments – Other

Miscellaneous

36001 Miscellaneous Revenue Adjustments
 36010 Auction Proceeds
 36020 Mortgage Programs
 36025 Gaming Revenues
 36030 Settlement Proceeds
 36040 Long/Short
 36050 Refunds
 36060 Donations
 36065 Donated Leave
 36070 Cancelled Checks
 36080 Miscellaneous Revenue
 36999 Misc. Revenue Clearing

Reimbursements

37010 Administrative Reimbursements
 37020 Travel Reimbursements
 37040 Health Care Reim Account
 37050 Dependent Care Reim Account
 37080 Claim Recoveries
 37090 Misc. Reimbursements
 37999 Reimbursement Adjustments

Uses of Money & Property

Interest Earned

38110 Investment Income
 38111 Investment Income District Court
 38115 Interest on Municipal Housing Fees
 38120 Repayment Loan Interest

Interest on Taxes

38210 Interest on Current Taxes
 38220 Penalty & Interest on Back Taxes
 38230 Interest on Delinquent Taxes
 38310 Bond Sold- Accrued INT & Premium
 38320 Temporary Notes- Accrued INT & Premium
 38330 Letter of Credit Interest
 38999 Investment Adjustment
 39001 Transfer in Adjustments

Other**Transfers In From Other Funds**

39101 Transfer In / Operating

Transfers In From Other Funds (continued)

39102 Transfer In / Grant Match
 39103 Transfer In / Sales Tax
 39104 Transfer In / Reserve
 39105 Transfer In / Debt Proceeds
 39106 Transfer In / Residual Equity
 39107 Transfer In / Capital Projects
 39110 Transfer In / Intra-fund
 39210 Proceeds from Sale of Bonds
 39220 Proceeds from Temporary Notes
 39230 No Funds Warrants
 39240 Letter of Credit Proceeds
 39250 Lease Proceeds
 39260 Loan Proceeds
 39310 Proceeds of Capital Asset Disposition
 39311 Proceeds of Capital Asset Disposition – Full
 39999 Lease Proceeds

Reserve funds account for funding previously allocated by the Board of County Commissioners for specific projects. For example, Sedgwick County maintains reserves to replace various types of equipment and finance large capital projects. Each reserve fund is specifically authorized by Kansas statutes.

While a formal budget for these funds is not required to be adopted at the same time as operational budgets, State budget law does require that taxing districts show actual fund revenues and expenditures for the previous year for each fund. The following tables outline actual revenue and expenditures, which includes interfund transfers to and from other funds, and fund balances on a budgetary basis.

● Special Highway Improvement (Fund 233)		
K.S.A. 68-950 allows the Board of County Commissioners to authorize a transfer of up to 25 percent of the annual Public Services/Highways budget (fund 206) to the Special Highway Improvement Fund	Beginning Balance	\$ 45,623
	Plus 2016 Revenues	-
Funding within the Special Highway Improvement Fund May be utilized only for the construction of highways, bridges, roads and streets.	Less 2016 Expenditures	-
	2017 Beginning Fund Balance	\$ 45,623

● Special Road & Bridge Equipment (Fund 232)		
K.S.A. 68-141g allows the Board of County Commissioners to authorize a transfer of up to 25 percent of the annual Public Services/Highway budget (fund 206) to the Special Road & Bridge Building Fund.	Beginning Balance	\$ 193,555
	Plus 2016 Revenues	-
Funding within the Special Road & Bridge Equipment Fund May be utilized for the purchase of road, bridge, street building machinery or equipment.	Less 2016 Expenditures	31,930
	2017 Beginning Fund Balance	\$ 161,625

● Local Sales Tax Road and Bridge (Fund 231)		
Pursuant to voter approval in July 1985, a 1 percent county-wide sales tax is levied on gross retail sales in Sedgwick County in addition to the 5.3 percent sales tax currently levied by the State of Kansas. As approved by voters, Sedgwick County has pledged to use one-half of the tax proceeds to finance road and bridge projects. Funds are initially deposited in the General Fund and subsequently transferred into the Local Sales Tax Road and Bridge Fund through an interfund transfer.	Beginning Balance	\$ 12,938,172
	Plus 2016 Revenues	16,613,772
	Less 2016 Expenditures	28,997,214
	2017 Beginning Fund Balance	\$ 554,730

● Capital Improvements - Before 2016 (Fund 234)		
On July 11, 1990, the Board of County Commissioners authorized the establishment of a Capital Improvements Fund to monitor certain cash funded capital facility and drainage projects separately from operating budgets as authorized under K.S.A. 19-120.	Beginning Balance	\$ 3,235,671
	Plus 2016 Revenues	2,996,522
	Less 2016 Expenditures	6,688,674
	2017 Beginning Fund Balance	\$ (456,480)

● Street, Bridge, and Other Construction (Fund 403)		
Similar to the Local Sales Tax Road & Bridge Fund, the Building and Equipment Fund is used to monitor bond funded capital road and bridge projects separately from operating budgets.	Beginning Balance	\$ (935,276)
	Plus 2016 Revenues	924,070
As projects progress, debt proceeds are transferred to this fund from the Debt Proceeds Fund (401).	Less 2016 Expenditures	924,070
	2017 Beginning Fund Balance	\$ (935,276)

● Building & Equipment (Fund 402)		
Similar to the Capital Improvements Fund (234/230), the Building and Equipment Fund is used to monitor bond funded capital facility and drainage projects separately from operating budgets.	Beginning Balance	\$ (1,037,219)
	Plus 2016 Revenues	2,300,696
As projects progress, debt proceeds are transferred to this fund from the Debt Proceeds Fund (401).	Less 2016 Expenditures	2,094,845
	2017 Beginning Fund Balance	\$ (831,368)

● Fire District Special Equipment (Fund 241)

K.S.A. 19-3612 (c) authorizes the transfer of funds from the Fire District General Fund to the Fire District Special Equipment Fund for the acquisition of fire-fighting equipment, apparatus or machinery or land and buildings to be used for fire-fighting purposes.

Beginning Balance	\$674,106
Plus 2016 Revenues	208,939
Less 2016 Expenditures	112,833
2017 Beginning Fund Balance	\$770,212

● INTRUST Bank Arena Construction (Fund 551/550)

As approved by voters, Senate Bill 58, signed on April 4 of 2005 by Governor Sebelius, authorized Sedgwick County to collect a one-percent sales tax for a period of 30 months beginning July 1, 2005. The proceeds from the tax are specifically designated for the construction of the arena in downtown Wichita.

Beginning Balance	\$ 12,944,915
Plus 2016 Revenues	968,062
Less 2016 Expenditures	1,392,832
2017 Beginning Fund Balance	\$ 12,520,145

● Register of Deeds Technology Enhancement (Fund 236)

In 2002, the Kansas Legislature passed a bill granting the Register of Deeds authority to charge an additional fee of \$2 per page for the recording of real estate transactions. These fees are deposited in the Technology Enhancement Fund. K.S.A. 28-115(a) states these funds shall be used by the Register of Deeds to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining, and handling of recorded data. By authority of the Register of Deeds, unexpended funds may be transferred to assist other divisions.

Beginning Balance	\$ 714,356
Plus 2016 Revenues	644,931
Less 2016 Expenditures	853,607
2017 Beginning Fund Balance	\$ 505,679

● County Equipment Reserve (Fund 235)

On May 22, 1991 the Board of County Commissioners adopted a resolution establishing an Equipment Reserve Fund as authorized under K.S.A. 19-119. The fund is used to reserve monies for major capital equipment purchases, such as computer equipment, software enhancements, and EMS durable equipment. Although software and equipment may be purchased through this fund, once received, maintenance costs must be maintained within the County's operating budget.

Beginning Balance	\$ 7,126,302
Plus 2016 Revenues	990,925
Less 2016 Expenditures	341,970
2017 Beginning Fund Balance	\$ 7,775,257

● Capital Improvements - 2016+ (Fund 230)

Effective January 1st, 2016, the Sedgwick County Board of County Commissioners adopted a resolution creating a single Capital Improvement Fund for facilities, drainages, and some road/bridge projects. This change was requested by the Board of County Commissioners to simplify the funding sources for all capital improvement projects.

Beginning Balance	\$ -
Plus 2016 Revenues	9,552,816
Less 2016 Expenditures	6,106,229
2017 Beginning Fund Balance	\$ 3,446,586

● Treasurer Technology Enhancement (Fund 238)

In 2014, the Kansas Legislature passed a bill that created a County Treasurer Technology Fund, to be funded with a \$.50 per-page fee for the recording of real estate transactions. These fees are deposited in the County Treasurer Technology Fund. K.S.A. 28-181 9 (c) states these funds shall be used by the County Treasurer to acquire equipment and technological services for the storing, recording, achieving, retrieving, maintaining, and handling of recorded data. By authority of the County Treasurer, unexpended fund may be transferred to assist other divisions.

Beginning Balance	\$ 81,937
Plus 2016 Revenues	161,116
Less 2016 Expenditures	112,675
2017 Beginning Fund Balance	\$ 130,377

● County Clerk Technology Enhancement (Fund 239)

In 2014, the Kansas Legislature passed a bill that created a County Clerk Fund, to be funded with a \$.50 per-page fee for the recording of real estate transactions. These fees are deposited in the County Treasurer Technology Fund. K.S.A. 28-181 9 (c) states these funds shall be used by the County Treasurer to acquire equipment and technological services for the storing, recording, achieving, retrieving, maintaining, and handling of recorded data. By authority of the County clerk, unexpended fund may be transferred to assist other divisions.

Beginning Balance	\$ 103,223
Plus 2016 Revenues	161,190
Less 2016 Expenditures	82,375
2017 Beginning Fund Balance	\$ 182,038