

Taxes**Property Taxes**

31110 Ad Valorem Tax

Delinquent Property Taxes

31120 Back Taxes

31130 Refunding Warrants

31135 Neighborhood Revitalization Rebate

31140 Taxes to TIF's

31150 Taxes to TDF's

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

31999 Sales Tax Adjustments

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

32170 Misc. Business Licenses & Permits

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

- 33110 City/County Revenue Sharing
- 33120 Local Ad Valorem Tax Reduction
- 33130 Special City/County Highway Fund

Local Government Contributions

- 33210 City of Wichita Contribution
- 33220 USD 259
- 33230 Butler County Contribution
- 33240 Harvey County Contribution
- 33250 Sumner 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
- 34123 Juv Offender Supervision Fee
- 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

- 34311 Special Event Fees
- 34312 Camping Fees
- 34321 Officers Fees
- 34322 Mortgage Registration Fees
- 34323 Filing Fees
- 34324 Motor Vehicle Fees
- 34325 Tag Mail Fees
- 34326 Lien Holder Payments
- 34327 Commercial Motor Vehicle Fees

34328 Heritage Trust Fund
 34330 Tax Certified Mail Fees
 34331 Convenience Fees
 34335 Garnishment Fees

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
 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
 34509 Recyclable Material Sales
 34510 Chemical Sales (non-taxable)
 34511 Merchandise Sales (non-taxable)

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
 36066 Use of 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

Other**Transfers In From Other Funds**

39001 Transfer In Adjustments
 39101 Transfer In / Operating
 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
 39901 Other Local Government
 39902 KDOT Funds
 39903 Federal Highway Funds
 39904 Other Partners
 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 2018 Revenues	-
Funding within the Special Highway Improvement Fund May be utilized only for the construction of highways, bridges, roads and streets.	Less 2018 Expenditures	-
	2019 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	\$ 161,625
	Plus 2018 Revenues	-
Funding within the Special Road & Bridge Equipment Fund May be utilized for the purchase of road, bridge or street building machinery or equipment.	Less 2018 Expenditures	-
	2019 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 Salex Tax Road and Bridge Fund through an interfund transfer.	Beginning Balance	\$ 6,711,312
	Plus 2018 Revenues	16,442,707
	Less 2018 Expenditures	14,504,790
	2019 Beginning Fund Balance	\$ 8,649,229

• 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	\$ 542,153
	Plus 2018 Revenues	902,668
	Less 2018 Expenditures	306,408
	2019 Beginning Fund Balance	\$ 1,138,413

• 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	\$ 35,561
	Plus 2018 Revenues	416,753
As projects progress, debt proceeds are transferred to this fund from the Debt Proceeds Fund (401).	Less 2018 Expenditures	1,621
	2019 Beginning Fund Balance	\$ 450,693

• Building & Equipment (Fund 402)		
Similar to the Capital Improvements Fund (234), the Building and Equipment Fund is used to monitor bond funded capital facility and drainage projects separately from operating budgets.	Beginning Balance	\$ (205,722)
	Plus 2018 Revenues	3,653,559
As projects progress, debt proceeds are transferred to this fund from the Debt Proceeds Fund (401).	Less 2018 Expenditures	4,071,893
	2019 Beginning Fund Balance	\$ (624,056)



• Fire District Special Equipment (Fund 241)

K.S.A. 19-3612c 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	\$	568,662
Plus 2018 Revenues		636,564
Less 2018 Expenditures		-
2019 Beginning Fund Balance	\$	1,205,226

• 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	\$	9,997,139
Plus 2018 Revenues		1,127,149
Less 2018 Expenditures		2,525,878
2019 Beginning Fund Balance	\$	8,598,411

• 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 departments.

Beginning Balance	\$	406,429
Plus 2018 Revenues		568,155
Less 2018 Expenditures		608,535
2019 Beginning Fund Balance	\$	366,049

• 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	\$	3,488,712
Plus 2018 Revenues		2,856,124
Less 2018 Expenditures		219,715
2019 Beginning Fund Balance	\$	6,125,121

• 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	\$	5,330,561
Plus 2018 Revenues		8,093,920
Less 2018 Expenditures		6,796,043
2019 Beginning Fund Balance	\$	6,628,437

• 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, archiving, retrieving, maintaining, and handling of recorded data. By authority of the County Treasurer, unexpended fund may be transferred to assist other divisions.

Beginning Balance	\$	216,977
Plus 2018 Revenues		144,035
Less 2018 Expenditures		211,314
2019 Beginning Fund Balance	\$	149,698

• County Clerk Technology Enhancement (Fund 239)

In 2014, the Kansas Legislature passed a bill that created a County Clerk 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 Clerk Technology Fund. K.S.A. 28-180 (c) states these funds shall be used by the County Clerk to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining, and handling of recorded data. By authority of the County Clerk, unexpended fund may be transferred to assist other divisions.

Beginning Balance	\$	235,331
Plus 2018 Revenues		144,858
Less 2018 Expenditures		105,060
2019 Beginning Fund Balance	\$	275,129

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