

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. 68-590 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.

Funding within the Special Highway Improvement Fund may be utilized only for the construction of highways, bridges, roads, and streets.

| | | |
|------------------------|----|--------|
| 2011 Beginning Balance | \$ | 42,163 |
| Plus 2011 Revenues | | - |
| Less 2011 Expenditures | | - |
| 2012 Beginning Balance | \$ | 42,163 |

● Special Road & Bridge Equipment Fund (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/Highways budget (fund 206) to the Special Road & Bridge Building Fund.

Funding within the Special Road & Bridge Equipment Fund may be utilized for the purchase of road, bridge or street building machinery or equipment.

| | | |
|------------------------|----|---------|
| 2011 Beginning Balance | \$ | 101,137 |
| Plus 2011 Revenues | | 70,000 |
| Less 2011 Expenditures | | 15,581 |
| 2012 Beginning Balance | \$ | 155,557 |

● 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.

| | | |
|------------------------|----|------------|
| 2011 Beginning Balance | \$ | 8,297,585 |
| Plus 2011 Revenues | | 11,202,028 |
| Less 2011 Expenditures | | 5,813,779 |
| 2012 Beginning Balance | \$ | 13,685,834 |

● Capital Improvements Fund (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.

| | | |
|------------------------|----|-----------|
| 2011 Beginning Balance | \$ | 9,314,505 |
| Plus 2011 Revenues | | 3,007,159 |
| Less 2011 Expenditures | | 5,708,171 |
| 2012 Beginning Balance | \$ | 6,613,494 |

• Street, Bridge, and Other Construction (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.

As projects progress, debt proceeds are transferred to this Fund from the Debt Proceeds Fund (401).

| | | |
|------------------------|----|-----------|
| 2011 Beginning Balance | \$ | (642,633) |
| Plus 2011 Revenues | | 4,490,095 |
| Less 2011 Expenditures | | 4,023,197 |
| 2012 Beginning Balance | \$ | (175,735) |

• 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.

As projects progress, debt proceeds are transferred to this Fund from the Debt Proceeds Fund (401).

| | | |
|------------------------|----|--------------|
| 2011 Beginning Balance | \$ | (5,101,702) |
| Plus 2011 Revenues | | 5,466,373 |
| Less 2011 Expenditures | | 13,973,015 |
| 2012 Beginning Balance | \$ | (13,608,344) |

• 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.

| | | |
|------------------------|----|-----------|
| 2011 Beginning Balance | \$ | (717,454) |
| Plus 2011 Revenues | | 1,782,228 |
| Less 2011 Expenditures | | 487,963 |
| 2012 Beginning Balance | \$ | 576,811 |

• 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.

| | | |
|-------------------------|----|------------|
| 2011 Beginning Balance | \$ | 14,506,490 |
| Plus 2011 Revenues* | | 3,640,861 |
| Less 2011 Expenditures* | | 6,409,976 |
| 2012 Beginning Balance | \$ | 11,737,375 |

* Excludes intrafund transfers from and to subfunds within the same fund

• 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.

| | | |
|------------------------|----|-----------|
| 2011 Beginning Balance | \$ | 1,457,728 |
| Plus 2011 Revenues | | 592,316 |
| Less 2011 Expenditures | | 1,268,621 |
| 2012 Beginning Balance | \$ | 781,423 |

• County Equipment Reserve (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.

| | | |
|------------------------|----|-----------|
| 2011 Beginning Balance | \$ | 8,434,038 |
| Plus 2011 Revenues | | 1,325,916 |
| Less 2011 Expenditures | | 2,721,048 |
| 2012 Beginning Balance | \$ | 7,038,906 |

