

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.

<b>• Special Highway Improvement (Fund 233)</b>		
K.S.A. 68-590 allows the Board of County Commissioners to authorize a transfer of up to 25.0 percent of the annual Public Works/Highways budget (Fund 206) to the Special Highway Improvement Fund	Beginning Balance	\$ 45,623
	Plus 2023 Revenues	-
Funding within the Special Highway Improvement Fund may be utilized only for the construction of highways, bridges, roads, and streets.	Less 2023 Expenditures	16,609
	2024 Beginning Fund Balance	\$ 29,014

<b>• Special Road and Bridge Equipment (Fund 232)</b>		
K.S.A. 68-141g allows the Board of County Commissioners to authorize a transfer of up to 25.0 percent of the annual Public Works/Highway budget (Fund 206) to the Special Road & Bridge Equipment Fund.	Beginning Balance	\$ (16,700)
	Plus 2023 Revenues	16,609
Funding within the Special Road & Bridge Equipment Fund may be utilized for the purchase of road, bridge, or street building machinery or equipment.	Less 2023 Expenditures	-
	2024 Beginning Fund Balance	\$ (91)

<b>• Local Sales Tax Road and Bridge (Fund 231)</b>		
Pursuant to voter approval in July 1985, a 1.0 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	\$ 16,267,357
	Plus 2023 Revenues	20,158,619
	Less 2023 Expenditures	18,805,966
	2024 Beginning Fund Balance	\$ 17,620,010

<b>• Capital Improvements - Before 2016 (Fund 234)</b>		
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	\$ 2,074,718
	Plus 2023 Revenues	2,274,231
	Less 2023 Expenditures	(293)
	2024 Beginning Fund Balance	\$ 4,349,242

<b>• Street, Bridge, and Other Construction (Fund 403)</b>		
Similar to the Local Sales Tax Road and Bridge Fund, the Building and Equipment Fund is used to monitor bond funded capital road and bridge projects separately from operating budgets.	Beginning Balance	\$ 450,694
	Plus 2023 Revenues	-
As projects progress, debt proceeds are transferred to this fund from the Debt Proceeds Fund (401).	Less 2023 Expenditures	-
	2024 Beginning Fund Balance	\$ 450,694

<b>• Building &amp; Equipment (Fund 402)</b>		
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	\$ (554,108)
	Plus 2023 Revenues	-
As projects progress, debt proceeds are transferred to this fund from the Debt Proceeds Fund (401).	Less 2023 Expenditures	-
	2024 Beginning Fund Balance	\$ (554,108)

### ● 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	\$	4,023,139
Plus 2023 Revenues		285,645
Less 2023 Expenditures		92,315
2024 Beginning Fund Balance	\$	4,216,469

### ● INTRUST Bank Arena Construction (Fund 551/550)

As approved by voters, Senate Bill 58, signed on April 4, 2005 by Governor Sebelius, authorized Sedgwick County to collect a 1.0 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	\$	4,248,042
Plus 2023 Revenues		1,826,577
Less 2023 Expenditures		4,226,279
2024 Beginning Fund Balance	\$	1,848,339

### ● 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	\$	627,822
Plus 2023 Revenues		550,031
Less 2023 Expenditures		540,579
2024 Beginning Fund Balance	\$	637,274

### ● County Equipment & Technology 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. In 2023, the Legislature authorized expanded uses of the Fund, to include computer hardware and software, supplies, and technology expenses, including cloud technology costs.

Beginning Balance	\$	12,030,645
Plus 2023 Revenues		10,504,083
Less 2023 Expenditures		7,249,436
2024 Beginning Fund Balance	\$	15,285,292

### ● Capital Improvements - 2016+ (Fund 230)

Effective January 1, 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	\$	5,483,834
Plus 2023 Revenues		6,452,398
Less 2023 Expenditures		10,616,704
2024 Beginning Fund Balance	\$	1,319,528

### ● 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 funds may be transferred to assist other departments.

Beginning Balance	\$	282,104
Plus 2023 Revenues		142,661
Less 2023 Expenditures		209,868
2024 Beginning Fund Balance	\$	214,897

### ● 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 funds may be transferred to assist other departments.

Beginning Balance	\$	719,334
Plus 2023 Revenues		169,248
Less 2023 Expenditures		70,349
2024 Beginning Fund Balance	\$	818,233