

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 fund 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 project expenditures in 2008 (excluding encumbrances) and the remaining unexpended budget authority for fiscal year 2009.

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.

2008 Beginning Balance	\$ 94,661
Plus 2008 Revenues*	-
Less 2008 Expenditures*	52,498
2009 Beginning Balance	\$ 42,163

Adoption	Year	Project	2008 Actual Project Expenditures*	Remaining Project Budget
	2006	B444 143rd over KTA (D)	52,498	-

* Project expenditures exclude encumbrances

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

2008 Beginning Balance	\$ 214,978
Plus 2008 Revenues*	247,847
Less 2008 Expenditures*	50,730
2009 Beginning Balance	\$ 412,095

Adoption	Year	Project	2008 Actual Project Expenditures	Remaining Project Budget
	2007	Equipment Acquisition - Sand Spreaders	50,730	55,057
	2008	Salt Brine System	-	247,847

* Project revenues and expenditures include interfund transfers. In addition, expenditure amounts exclude encumbrances



• 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.

2008 Beginning Balance	\$	9,734,043
Plus 2008 Revenues*		12,027,850
Less 2008 Expenditures*		13,237,112
2009 Beginning Balance	\$	8,524,781

Adoption Year	Project	2008 Actual Project Expenditures*	Remaining Project Budget
2000	R248 Widen West St: City Limit-47thS (D)	2,760	185,541
2001	R256 Widen 21st: K96-159th St E (D)	19,209	1,165
2002	R295 Frontage Rd US54:183rd-199th St W	-	430,342
2002	R282 Widen Ridge:K96-53rd St N (D)	33,686	11,229
2002	R281 Widen Meridian: 47th-71st St S (D)	118,880	81,784
2003	Minor Projects	-	7,277
2004	R279 Intelligent Transportation Sys 04	-	250,000
2004	R253 Widen 13thN ROW	32,000	-
2005	R279 Intelligent Transportation Sys 05	-	250,000
2005	R253 Widen 13th N: K96-159thStE (UR)	7,480	-
2005	R275 Widen 63rd St S: Rock-CLine (C, UR)	-	126,093
2005	R282 Widen Ridge: K96-53rd St N (ROW1)	-	452
2005	B384 71st St S: 295th St & 311th St W (D)	16,100	3,496
2005	B431 Central btwn 375 & 391st St W (D)	28,525	-
2006	B444 143rd over KTA (D)	80,793	24,129
2006	R279 Intelligent Transportation Sys 06	5,316	244,684
2006	R256 Widen 21stN: K96-159th St E (ROW)	65,732	-
2006	R239 Subgrade, Resurface 13thSt N: 119th-135thSt W	-	300,000
2006	R280 Right of Way for NW Bypass	966,378	-
2006	R281 Widen Meridian: 47-71st St S (ROW)	195,441	4,559
2006	R282 Widen Ridge: K96-53rd St N (UR)	-	200,000
2006	R305 LED Conversion of Traffic Signals	61,236	-
2007	Prairie Breeze (LST) (39th St)	13,241	96,082
2007	R314 Frontage Rd 119th to 135th St W and Intersection at 135th St W	184,126	-
2007	R134 Utility Relocations 07	12,737	-
2007	R175 Preventive Maintenance 07	243,474	-
2007	R264 Improve Drainage-Right of Way 07	97,830	-
2007	R254 Recond 119th St W: 29th-53rd St N	528,498	67,598
2007	R259 Recond 135th St W: K-42-Diag (ROW)	-	500,000
2007	R281 Widen Meridian: 47th St S to 71st St S	194,570	105,430
2007	R282 Widen Ridge: K96-53rd St N (ROW-2)	91,494	-
2007	R307 Pave 159th St. E: US 54 to Lincoln (D)	-	100,000
2007	R308 Widen 159th St. E:US 54-21st St N	-	500,000
2007	B384 71st St S btwn 295th St & 311th St W	520,000	58,000
2007	B368 77th St N btwn 231st & 247th St W (D)	9,360	-
2007	B397 375th St W btwn 55th & 63rd St S	58,768	-
2007	B402 375th St W btwn 79 St S & 87th St S	3,585	-
2007	B403 375th St W btwn 87th & 95th St S	3,560	-
2007	B404 375th St W btwn 87th & 95th St S	3,585	-
2007	B395 39th St S btwn 263rd & 279 St W	38,373	-
2007	B406 15th St S btwn 295th & 311th St W	16,476	-
2007	B431 Central btwn 375 & 391st St W	231,000	63,750
2007	B435 295th St W btwn 23rd & 31st S	13,000	-
2007	B436 167th St W btwn 37th & 45th N	13,480	-
2007	B442 Hydraulic over WVCFC (D)	153,556	237,201
2007	B445 53rd St N btwn Broadway & Arkansas	130,668	-
2008	R134 Utility Relocations / Right of Way 08	900	24,672
2008	R175 Preventive Maintenance 08	7,209,775	5,638
2008	R264 Improve Drainage-Right of Way 08	80,232	319,768
2008	R282 Widen Ridge: K96 to 53rd St N (UR)	-	200,000
2008	R267 Recond 199th W: 21st N-US54 RW/UR	543,923	194,310
2008	R302 63rd St S: Bdway to Hydraulic (RW/UR)	-	100,000
2008	R303 135th St W .5mN of US-54-K-42 (D)	128,100	81,900
2008	R316 Traffic Signal Controller Replacements	105,958	94,042

* Project revenues and expenditures include interfund transfers. In addition, expenditure amounts exclude encumbrances

• Local Sales Tax Road and Bridge Fund (231) - Continued From Previous Page

Adoption Year	Project	2008 Actual Project Expenditures*	Remaining Project Budget
2008	B363 15th St S btwn 327th & 343rd W	537,857	177,143
2008	B413 135th St W btwn 23rd & 31st St S	-	195,000
2008	B414 23rd St S btwn 151st & 167 St W	76,614	8,748
2008	B415 23rd St S btwn 151st & 167th St W	57,573	7,431
2008	B416 199th St W btwn 47th & 55th St S	88,796	15,414
2008	B434 343rd St W btwn 63rd & 71st St S	142,918	11,691
2008	B437 71st St S btwn 359th & 375th W (D)	12,000	18,000
2008	B438 71st St S btwn 295th & 311th W (D)	12,000	28,000
2008	B439 71st St S btwn 199th & 215th W (D)	12,000	28,000
2008	B440 71st St S btwn 71st & 89th St W (D)	12,000	28,000
2008	B441 71st St S btwn 39th & 55th St W (D)	12,000	28,000
2008	B444 143rd St E over KS Turnpike (RW/UR)	9,550	-
2008	R318 Signalize W 21st St & North Shore	-	482,385

* Project revenues and expenditures include interfund transfers. In addition, expenditure amounts exclude encumbrances



• 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.

2008 Beginning Balance	\$	6,946,977
Plus 2008 Revenues*		4,880,362
Less 2008 Expenditures*		3,231,106
2009 Beginning Balance	\$	8,596,233

Adoption Year	Project	2008 Actual Project Expenditures*	Remaining Project Budget
1999	Expansion Planning-EOC	-	8,042
2002	D11 Imprv Chnl-Bluff	-	1,820
2002	D8 Right of way, Utility Relocation Clifton Interceptor Channel 47th St S	-	6,470
2002	Overlay Road-JRBR	-	180
2002	Replace Shelter #3 (Plum), Lake Afton Park	-	90,631
2002	Maint. Space Plan St	-	18,603
2002	Design-Remodel5thFlr	-	2,731
2002	Design-Expand RecCtr	-	55,088
2003	D9 Channel Realignment at Clifton & 57th St South (ROW,U/R)	-	30,000
2003	Plan-Renv-KSColiseum	-	150,000
2003	Plan-Construct Clock Tower-Historic Courthouse	-	39,173
2003	Plan 911 Dispatch	1	-
2004	Move Radio Shop	3,397	12,519
2004	Construct EMS Post 14 (NW)	-	2,800
2004	Replace West Ramp, Station 32	-	18,321
2004	D20 Construct Clifton Channel Improvements (Utility Relocation)	-	81,300
2004	Hlth-Rvrside & Main	22	-
2005	Design New Fire Stations	32,800	192,550
2005	Replace Roof-Fire Station 36	-	9,071
2005	Relocate DA to Appraiser, Phase 2	34,832	-
2005	D14 Channel Realign, Improve: 55th St S & Oliver (ROW)	-	50,000
2005	Replace Hardware: Implement Secure Key Control, JRBR	-	56,541
2005	Repair Lower Spillway - Lake Afton Park - Cost/Benefit Study	-	2,600
2005	Replace Pit Toilet-Lake Afton Park	2,427	103,308
2005	Connect SC Park Facilities to Sewer	23,975	51,804
2005	Remodel-Reconfigure Appraiser	68	-
2005	Roof Replacements for County Buildings	480	104,800
2005	Space Planning for all County Offices	15,813	333,468
2006	Construct Post 10-Land (Via Christi)	-	60,000
2006	Install Outdoor Warning Devices-06	-	3,978
2006	Relocate Fire Station 32 (Wild West Dr.)	825,515	-
2006	Relocate Fire Station 33 (53rd St. Maize)	246,824	-
2006	Replace Control System/ Chiller/ Condenser- Work Release Facility	247,029	142,033
2006	Master Plan Judge Riddel Boy's Ranch	23,086	33,284
2006	Replace/Remodel North Restroom-SCP	53,079	21,243
2006	Remodel County Counselor	1,522	-
2006	Roof Replacements for County Buildings	294,785	55,686
2006	Parking Lot Replacements on County-Owned Property	3,359	46,619
2007	Heartland Preparedness Ctr: Law Addition	-	20,000
2007	Heartland Preparedness Ctr: Infrastructure	-	193,611
2007	Install Outdoor Warning Devices 07	16,421	26,839
2007	Remodel Adult Detention Supply	84,550	-
2007	Renov Fire Sprinkler Sys-Adult Detention	440,920	173,018
2007	Remodel Restroom Bldg 16 (PW Sign Shop)	10,457	2,562
2007	D14 Realign Channel: 55th St S & Oliver (UR)	-	40,000
2008	Construct EMS Post 10 (Via Christi)	-	756,482
2008	Construct EMS Post 3 (Wesley)	142,029	739,213
2008	Install Outdoor Warning Devices-08	-	44,558
2008	Replace Ext Joint Sealant - Adult Detention	102,331	13,644
2008	Upgrade Control Sys-Adult Detention	7,576	100,404
2008	D11, Ph 1 103rd St	27,155	1,072,845
2008	D21 Meridian (Plan)	1,177	98,823
2008	Joint LIDAR Mapping Project	350,981	52,958
2008	D20 Clifton Channel Improvements	2,418	297,582

* Project revenues and expenditures include interfund transfers. In addition, expenditure amounts exclude encumbrances

• Capital Improvements Fund (Fund 234) - Continued From Previous Page

Adoption		2008 Actual Project Expenditures*	Remaining Project Budget
Year	Project		
2008	D14 Channel Realignment: 55th & Oliver	-	300,000
2008	Replace Courtyard Concrete - RASC	34,000	-
2008	Replace Boilers & Hot Water Sys-JRBR (D)	-	48,676
2008	Replace Roofs - County-Owned Buildings	171,377	193,160
2008	EMS Addition to Fire Station 35	-	356,651
2008	Relocate Adult Probation Office	18,937	491,774
2008	Remodel Comcare Admin, 635 N. Main	-	182,658
2008	Boundless Playground Parking	11,762	322,096

* Project revenues and expenditures include interfund transfers. In addition, expenditure amounts exclude encumbrances



• 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).

2008 Beginning Balance	\$	(2,968,096)
Plus 2008 Revenues*		24
Less 2008 Expenditures*		2,817,917
2009 Beginning Balance	\$	(5,785,989)

Adoption Year	Project	2008 Actual Project Expenditures*	Remaining Project Budget
2001	D8 Design Clifton Interceptor Channel 47th St S & Clifton V2	-	8,075
2001	D8 Design Clifton Interceptor Channel 47th St S & Clifton	-	444
2002	D16 Construct Traini	-	82,000
2002	D5 Design Cowskn Dvr	-	1,947
2002	D4 Design Storm Swr	-	3,986
2002	D3 Design Idlewild	-	7,455
2003	PrairieCrossng-2d-SA	-	7,000
2004	Elk Ridge Addition, Phase 4 (SA)	-	305,000
2004	Elk Ridge Addition, Phase 3 (SA)	-	211,000
2004	Redmond Estates, Phase 2 (SA)	-	390,899
2006	Hedgecreek Estates (SA)	-	120,836
2006	Eberly Farm Office Park (SA)	-	36,443
2006	Stonebridge Addition, Phase 6 (SA)	-	244,976
2006	Stonebridge Addition, Phase 5 (SA)	-	244,976
2006	Stonebridge Addition, Phase 4 (SA)	-	270,976
2006	Stonebridge Addition, Phase 3 (SA)	-	341,976
2006	Stonebridge Addition, Phase 2 (SA)	-	123,976
2006	Stonebridge Addition, Phase 1 (SA)	-	1,122,976
2006	Greenwich Plaza (SA)	-	82,906
2007	Prairie Breeze (SA)	24,150	85,173
2007	R254 Recond 119th St W: 29th-53rd St N	2,375,000	125,000
2007	B427 61st St. N. btwn Broadway & Seneca	57,570	251,924
2007	B428 Ridge btwn 61st St N & 69th St N	353,699	146,301
2008	Prairie Breeze - Linden St (SA)	7,200	168,609
2008	Via Christi W, Ph 6, St Teresa Bridge (SA)	-	1,202,000
2008	Via Christi West, Ph 1 - Drainage	-	294,000
2008	Via Christi W-Ph 4, 151st: St Teresa-N(SA)	-	214,000
2008	Via Christi W-Ph 3, 151st: 21st to St Teresa (SA)	-	494,000
2008	Via Christi W-Ph 2 St Teresa (SA)	116	951,884
2008	Via Christi W-Ph 1 St Teresa (SA)	-	1,034,000
2008	Chateau Estates East (SA)	182	464,512

* Project revenues and expenditures include interfund transfers. In addition, expenditure amounts exclude encumbrances

• 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).

2008 Beginning Balance	\$	(2,417,605)
Plus 2008 Revenues*		16,225,039
Less 2008 Expenditures*		10,160,292
2009 Beginning Balance	\$	3,647,142

Adoption		2008 Actual Project Expenditures*	Remaining Project Budget
Year	Project		
2002	Construct Juvenile Detention Facility	25,495	47,741
2003	Construct 911 Dispatch & Emer Ops Ctr	-	48,631
2004	Construct 911 Dispatch	72,930	123,337
2004	Expand Adult Detention (Design)	783,700	1,212,779
2004	Relocate DA Appraiser	7,379	-
2004	Juvenile Court Building	6,744	-
2006	Construct RFSC Annex & Replace Control System - RFSC	74,061	2,819,884
2006	Juvenile Court Bldg & Remodel for DA	3,757,153	2,418,330
2006	Jabara Campus (Ctr for Av. Training)	5,113,976	4,519,943
2006	NCAT Construct Advanced Manufacturing Technology Center	-	16,149,638
2006	NCAT Construct Aviation Service Center	-	16,149,638
2007	Relocate Fire Station 36	-	1,679,786
2007	Construct New Station 39	-	1,679,786
2007	Construct JRF Classroom	247,980	14,897
2008	Structure/HVAC-HC(D)	70,875	102,375
2008	Additional Courtroom - Main Courthouse	-	1,701,104
2008	Additional Courtroom - Juvenile Complex	-	1,274,622

* Project expenditures exclude encumbrances

• 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.

2008 Beginning Balance	\$	3,684,368
Plus 2008 Revenues*		1,438,985
Less 2008 Expenditures*		437,266
2009 Beginning Balance	\$	4,686,087

Adoption		2008 Actual Project Expenditures	Remaining Project Budget
Year	Project		
2006	Relocate Fire Station 33 (53rd St. Maize)	56,011	970,458
2006	Relocate Fire Station 32 (Wild West Drive)	275,452	2,657,845
2007	Joint Fire Tactical Training Area (Plan)	-	20,000
2007	Construct New Station 39	75,933	165,367
2007	Relocate Fire Station 36	-	241,300
2007	Relocate Fire Station 35 (Goddard)	50	1,731,149
2008	Remodel Fire Station 34	29,819	199,072
2008	Construct Water Tender Facility - Andale	-	-
2008	Construct Water Tender Facility - Furley	-	99,007
2008	Squad & Staff Vehicle Purchase	-	135,325

* Project revenues and expenditures include interfund transfers. In addition, expenditure amounts exclude encumbrances



• 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.

2008 Beginning Balance	\$	160,218,276
Plus 2008 Revenues*		74,397,485
Less 2008 Expenditures*		74,393,670
2009 Beginning Balance	\$	160,222,091

Adoption

<u>Year</u>	<u>Project</u>	2008 Actual Project Expenditures*	Remaining Project Budget
2005	Design & A&E Services, SC Arena	919,101	9,494,851
2005	Land Acquisition, SC Arena	1,816,815	46,777
2005	Infrastructure, SC Arena	1,775,847	5,298,315
2005	Construct SC Arena	69,508,975	67,397,013
2005	Contingency, SC Arena	-	1,555,751
2005	Pavilions (KS Coliseum Complex)	16,743	53,299
2005	Operations Reserve, SC Arena	-	14,209,777
2005	Project Management & Planning	356,189	2,024,128

* Project expenditures exclude encumbrances

• 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 mortgage 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 the General Fund.

2008 Beginning Balance	\$	1,502,262
Plus 2008 Revenues*		706,455
Less 2008 Expenditures*		825,624
2009 Beginning Balance	\$	1,383,093

Adoption

<u>Year</u>	<u>Project</u>	2008 Actual Project Expenditures	Remaining Project Budget
Mult.	Tech Enhancement	690,970	468,975
Mult.	E-Recording Project	134,654	209,776

* Project revenues and expenditures include interfund transfers. In addition, expenditure amounts exclude encumbrances



• 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.

2008 Beginning Balance	\$	12,873,366
Plus 2008 Revenues*		1,846,447
Less 2008 Expenditures*		2,272,827
2009 Beginning Balance	\$	12,446,986

Adoption Year	Project	2008 Actual Project Expenditures*	Remaining Project Budget
Mult.	EMSS Equip. Reserve	14,268	-
Mult.	Emergency Communication Equip. Res	48,940	1,677,014
Mult.	E911 Wireless Reserve	-	215,042
Mult.	911 Wireless Equip. Reserve	-	200,000
Mult.	EMS Equip. Reserve	192,887	35,721
Mult.	Sheriff Equip. Reserv	26,812	76,490
Mult.	District Attorney Equip. Reserve	25,622	10,316
Mult.	District Attorney Case Management System	228,852	241,913
Mult.	COMCARE Equip. Reserv	19,300	-
Mult.	Corrections Equip. Reserve	-	48,599
Mult.	Counselor Equip. Rese	20,916	-
Mult.	Enterprise Resource Planning	932	42,598
Mult.	Post SAP Implementation	527,174	1,011,998
Mult.	SAP Upgrade	50,366	1,510,775
Mult.	Equip. Reserve Residual Balance	-	147,284
Mult.	Appraiser Equip. Reserve	97,444	246,712
Mult.	Treasurer Equip. Reserve	926	55,187
Mult.	Tax System Equip. Reserve	966,465	3,110,674
Mult.	VoIP Reserve	51,923	13,177
2008	EMS Ambulance Demand Analysis and Routing Software	-	235,000
2008	EMS Secure Vehicle Area Network and Mobile Gateway	-	110,000
2008	RFSC Mass Spectrometer	-	98,000
2008	Sheriff Offender Registration Unit	-	83,400
2008	Corrections Drug Court	-	212,000
2008	Election Thin Client Equipment	-	65,000
2008	Residual Balance	-	7,069
2008	Criminal Justice Interchange Software	-	550,000

* Project revenues and expenditures include interfund transfers. In addition, expenditure amounts exclude encumbrances