

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.

**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.

2007 Beginning Balance	\$	152,010
Plus 2007 Revenues		-
Less 2007 Expenditures*		57,349
2008 Beginning Balance	\$	94,661

<u>Project</u>	<u>2007 Actual Project Expenditures*</u>	<u>Remaining Project Budget</u>
B444 143rd over KTA (D)	57,349	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.

2007 Beginning Balance	\$	268,179
Plus 2007 Revenues		48,057
Less 2007 Expenditures*		101,258
2008 Beginning Balance	\$	214,978

<u>Project</u>	<u>2007 Actual Project Expenditures</u>	<u>Remaining Project Budget</u>
Equipment Acquisition	101,258	105,787

\* Project expenditures 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.

2007 Beginning Balance	\$	9,441,120
Plus 2007 Revenues		11,550,613
Less 2007 Expenditures*		11,257,691
2008 Beginning Balance	\$	9,734,043

Project	2007 Actual Project Expenditures*	Remaining Project Budget
R248 Widen West St: City Limit-47thS (D)	5,352	188,301
R256 Widen 21st: K96-159th St E (D)	61,004	20,374
R295 Frontage Rd US54:183rd-199th St W	-	430,342
R282 Widen Ridge:K96-53rd St N (D)	212,504	44,915
R281 Widen Meridian: 47th-71st St S (D)	70,695	150,562
R254 119 St W: 21st St to 53rd St N (D)	40,000	-
R296 Pawnee Bike Path: Woodlawn-Rock	21,800	-
Minor Projects	-	7,277
B426 MacArthur Rd(D)	8,700	-
R279 Intelligent Transportation Sys 04	-	250,000
R253 Widen 13thN ROW	800	32,000
R279 Intelligent Transportation Sys 05	-	250,000
R253 Widen 13th N: K96-159thStE (UR)	29,778	7,480
R264 Drainage-ROW 05	-	1,291
R275 Widen 63rd St S: Rock-CLine (C, UR)	28,542	126,093
R282 Widen Ridge: K96-53rd St N (ROW1)	149,548	452
B384 71st St S: 295th St & 311th St W (D)	32,844	19,596
B395 39th St S (D)	5,000	-
B431 Central btwn 375 & 391st St W (D)	67,238	28,525
B444 143rd over KTA (D)	4,925	104,922
R134 Util Rel/ROW-06	12,438	-
R279 Intelligent Transportation Sys 06	-	250,000
R253 Widen 13th N: K96-159thStE	2,181,430	-
R256 Widen 21stN: K96-159th St E (ROW)	8,717	191,283
R264 Drainage-ROW 06	33,523	-
R255 125th St N	155,422	-
R239 Subgrade, Resurface 13thSt N: 119th-135thSt W	-	300,000
R280 Right of Way for NW Bypass	424,998	966,378
R281 Widen Meridian: 47-71st St S (ROW)	-	200,000
R282 Widen Ridge: K96-53rd St N (UR)	-	200,000
R305 LED Conversion of Traffic Signals	65,717	61,238
B396 375th St W	75,950	57,575
B405 375th St W	92,806	240,635
B426 MacArthur Rd	202,222	152,046
B363 15th St S: 327th & 343rd St W (D)	23,770	-
B413 135th St W: 23rd & 31st St S (D)	7,447	-
B414 23rd St S: 151st & 167th St W (D)	5,554	3,000
B415 23rd St S: 151st & 167th St W (D)	4,118	5,500
B416 199th St W: 47th & 55th St S (D)	4,967	5,500
B433 45th St N	154,520	-
B434 343rd St W: 63rd & 71st St S (D)	9,514	1,000
Prairie Breeze (LST) (39th St)	52	109,323
R314 Frontage Rd 119th to 135th St W and Intersection at 135th St W	320,852	507,398
R134 Utility Relocations 07	20,200	179,000
R175 Preventive Maintenance 07	4,618,584	281,416
R279 Intelligent Transportation System 07	-	250,000
R256 Widen 21stN: K96-159th St E (ROW)	-	400,000
R264 Improve Drainage-Right of Way 07	298,818	101,182
R254 Recond 119th St W: 29th-53rd St N	271,431	1,058,569
R259 Recond 135th St W: K-42-Diag (ROW)	-	500,000
R281 Widen Meridian: 47th St S to 71st St S	-	300,000
R282 Widen Ridge: K96-53rd St N (ROW-2)	24,769	175,231
R307 Pave 159th St. E: US 54 to Lincoln (D)	-	100,000
R308 Widen 159th St. E:US 54-21st St N	-	500,000

\* Project expenditures exclude encumbrances

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

<b>Project</b>	<b>2007 Actual Project Expenditures*</b>	<b>Remaining Project Budget</b>
B384 71st St S btwn 295th St & 311th St W	-	578,000
B368 77th St N btwn 231st & 247th St W (D)	14,040	33,960
B397 375th St W btwn 55th & 63rd St S	139,700	60,300
B402 375th St W btwn 79 St S & 87th St S	28,217	71,783
B403 375th St W btwn 87th & 95th St S	25,770	74,230
B404 375th St W btwn 87th & 95th St S	28,217	71,783
B395 39th St S btwn 263rd & 279 St W	558,974	91,026
B406 15th St S btwn 295th & 311th St W	306,202	193,798
B428 Ridge btwn 61st St N & 69th St N	-	200,000
B429 151st St W btwn 85th St N and 93rd St N	241,785	458,215
B431 Central btwn 375 & 391st St W	9,250	294,750
B435 295th St W btwn 23rd & 31st S	19,500	40,500
B436 167th St W btwn 37th & 45th N	20,220	29,780
B442 Hydraulic over WVCFC (D)	109,244	390,756
B445 53rd St N btwn Broadway & Arkansas	-	200,000
R134 Utility Relocations / Right of Way 08	-	200,000
R175 Preventive Maintenance 08	-	8,000,000
R264 Improve Drainage-Right of Way 08	-	400,000
R282 Widen Ridge: K96 to 53rd St N (UR)	-	200,000
R267 Recond 199th W: 21st N-US54 RW/UR	-	300,000
R302 63rd St S: Bdway to Hydraulic (RW/UR)	-	100,000
R303 135th St W .5mN of US-54-K-42 (D)	-	210,000
R316 Traffic Signal Controller Replacements	-	200,000
B363 15th St S btwn 327th & 343rd W	-	715,000
B413 135th St W btwn 23rd & 31st St S	-	195,000
B414 23rd St S btwn 151st & 167 St W	-	120,000
B415 23rd St S btwn 151st & 167th St W	-	100,000
B416 199th St W btwn 47th & 55th St S	-	170,000
B434 343rd St W btwn 63rd & 71st St S	-	280,000
B437 71st St S btwn 359th & 375th W (D)	-	30,000
B438 71st St S btwn 295th & 311th W (D)	-	40,000
B439 71st St S btwn 199th & 215th W (D)	-	40,000
B440 71st St S btwn 71st & 89th St W (D)	-	40,000
B441 71st St S btwn 39th & 55th St W (D)	-	40,000
B444 143rd St E over KS Turnpike (RW/UR)	-	81,405

\* Project expenditures 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.

2007 Beginning Balance	\$	8,850,835
Plus 2007 Revenues		1,033,539
Less 2007 Expenditures*		2,937,397
2008 Beginning Balance	\$	6,946,977

Project	2007 Actual Project Expenditures*	Remaining Project Budget
Expansion Planning-EOC	-	8,042
D11 Imprv Chnl-Bluff	-	1,820
D8 Right of way, Utility Relocation Clifton Interceptor Channel 47th St S	-	6,470
Overlay Road-JRBR	-	180
Replace Shelter #3 (Plum), Lake Afton Park	-	47,631
Maint. Space Plan St	-	18,603
Design-Remodel5thFlr	-	2,731
Design-Expand RecCtr	-	55,088
Plan-Remodel MCH Ent	4	-
D9 Channel Realignment at Clifton & 57th St South (ROW,U/R)	-	30,000
Plan-Renv-KSColiseum	-	150,000
Plan-Construct Clock Tower-Historic Courthouse	-	39,173
Move Radio Shop	-	15,916
Construct EMS Post 14 (NW)	7,917	175,143
Replace West Ramp, Station 32	-	18,321
Remodel Sign Shop	19	-
D20 Construct Clifton Channel Improvements (Utility Relocation)	-	100,000
Hlth-Rvrside & Main	9,081	22
Four Towers Roof -2	15,582	-
Design New Fire Stations	57,500	225,350
Replace Roof-Fire Station 36	-	9,071
Relocate DA to Appraiser, Phase 2	3,159	34,832
D14 Channel Realign, Improve: 55th St S & Oliver (ROW)	-	50,000
Replace Hardware: Implement Secure Key Control, JRBR	-	56,541
Repair Lower Spillway - Lake Afton Park - Cost/Benefit Study	-	2,600
Replace Pit Toilet-Lake Afton Park	10,819	105,735
Connect SC Park Facilities to Sewer	138,306	75,779
Remodel-Reconfigure Appraiser	2,367	68
Roof Replacements for County Buildings	23,665	105,280
Space Planning for all County Offices	704	349,282
Construct Post 10-Land (Via Christi)	-	60,000
Install Outdoor Warning Devices-06	38,022	3,978
Relocate Fire Station 32 (Wild West Dr.)	1,711,176	830,765
Relocate Fire Station 33 (53rd St. Maize)	686,819	246,824
Replace Control System/ Chiller/ Condenser- Work Release Facility	16,000	389,062
Master Plan Judge Riddel Boy's Ranch	-	56,370
Replace/Remodel North Restroom-SCP	19,170	74,322
Remodel County Counselor	13,355	1,522
Roof Replacements for County Buildings	134,734	350,471
Parking Lot Replacements on County-Owned Property	-	49,978
Heartland Preparedness Ctr: Law Addition	-	20,000
Heartland Preparedness Ctr: Infrastructure	-	193,611
Install Outdoor Warning Devices 07	-	43,260
Remodel Adult Detention Supply	6,258	84,550
Renov Fire Sprinkler Sys-Adult Detention	-	633,938
Remodel Restroom Bldg 16 (PW Sign Shop)	32,980	13,020
D14 Realign Channel: 55th St S & Oliver (UR)	-	40,000
Construct EMS Post 10 (Via Christi)	-	756,482
Construct EMS Post 3 (Wesley)	-	881,242
Install Outdoor Warning Devices-08	-	44,558
Replace Ext Joint Sealant - Adult Detention	-	115,975
Upgrade Control Sys-Adult Detention	-	87,980
D11, Ph 1 103rd St	-	1,100,000
D21 Meridian (Plan)	-	100,000

\* Project expenditures exclude encumbrances

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


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<b>Project</b>	<b>2007 Actual Project Expenditures*</b>	<b>Remaining Project Budget</b>
Joint LIDAR Mapping Project	-	385,240
D20 Clifton Channel Improvements	-	300,000
D14 Channel Realignment: 55th & Oliver	-	300,000
Replace Courtyard Concrete - RASC	-	34,000
Replace Boilers & Hot Water Sys-JRBR (D)	-	48,676
Replace Roofs - County-Owned Buildings	-	364,537

\* Project expenditures 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).

2007 Beginning Balance	\$	(6,733,096)
Plus 2007 Revenues		4,993,172
Less 2007 Expenditures*		1,228,173
2008 Beginning Balance	\$	(2,968,097)

<u>Project</u>	<u>2007 Actual Project Expenditures*</u>	<u>Remaining Project Budget</u>
D8 Design Clifton Interceptor Channel 47th St S & Clifton V2	-	8,075
D8 Design Clifton Interceptor Channel 47th St S & Clifton	-	444
D16 Construct Traini	-	82,000
D5 Design Cowskn Dvr	-	1,947
D4 Design Storm Swr	-	3,986
D3 Design Idlewild	-	7,455
PrairieCrossng-2d-SA	-	7,000
Elk Ridge Addition, Phase 4 (SA)	-	305,000
Elk Ridge Addition, Phase 3 (SA)	-	211,000
Redmond Estates, Phase 2 (SA)	-	390,899
Hedgecreek Estates (SA)	337,513	120,836
Eberly Farm Office Park (SA)	109	36,443
Stonebridge Addition, Phase 6 (SA)	-	244,976
Stonebridge Addition, Phase 5 (SA)	-	244,976
Stonebridge Addition, Phase 4 (SA)	-	270,976
Stonebridge Addition, Phase 3 (SA)	-	341,976
Stonebridge Addition, Phase 2 (SA)	-	123,976
Stonebridge Addition, Phase 1 (SA)	-	1,122,976
Greenwich Plaza (SA)	-	82,906
R253 Widen 13th St N	199,992	-
Prairie Breeze (SA)	52	109,323
R254 Recond 119th St W: 29th-53rd St N	-	2,500,000
B427 61st St. N. btwn Broadway & Seneca	690,506	309,494
B428 Ridge btwn 61st St N & 69th St N	-	500,000
Prairie Breeze - Linden St (SA)	-	175,809

\* Project expenditures 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).

2007 Beginning Balance	\$	(80,648)
Plus 2007 Revenues		10,093,164
Less 2007 Expenditures*		12,430,121
2008 Beginning Balance	\$	(2,417,605)

**Adoption**

Year	Project	2007 Actual Project Expenditures*	Remaining Project Budget
2002	Construct Juvenile Detention Facility	239,443	73,236
2003	Construct 911 Dispatch & Emer Ops Ctr	554,708	48,631
2004	Construct 911 Dispatch	3,281,678	196,268
2004	Expand Adult Detention (Design)	3,400	1,996,479
2004	Relocate DA Appraiser	4,522	7,380
2004	Juvenile Court Building	-	16,362
2005	Courthouse Complex Site Planning	-	2,001
2006	Construct RFSC Annex & Replace Control System - RFSC	60,141	2,337,945
2006	Juvenile Court Bldg & Remodel for DA	7,631,991	6,175,482
2006	Jabara Campus (Ctr for Av. Training)	613,420	9,633,919
2006	HVAC RTU-Murdock Tag	22,200	-
2007	Relocate Fire Station 36	-	1,679,786
2007	Construct New Station 39	-	1,679,786
2007	Remodel & Expand Adult Detention (07)	-	45,525,586
2007	Construct JRF Classroom	14,193	262,877
2008	Structure/HVAC-HC(D)	-	173,250

\* 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.

2007 Beginning Balance	\$	1,320,690
Plus 2007 Revenues		4,926,187
Less 2007 Expenditures*		2,562,509
2008 Beginning Balance	\$	3,684,368

Project	2007 Actual Project Expenditures	Remaining Project Budget
Relocate Fire Station 33 (53rd St. Maize)	475,051	93,008
Relocate Fire Station 32 (Wild West Drive)	172,190	339,106
Joint Fire Tactical Training Area (Plan)	-	20,000
Construct New Station 39	-	241,300
Relocate Fire Station 36	-	241,300
Remodel Fire Station 34	-	228,891
Construct Water Tender Facility - Andale	-	99,007
Construct Water Tender Facility - Furley	-	99,007
Fire Dist. Spec. Equ	1,674,554	0
Relocate Fire Stn 35	240,714	1,731,199

\* Project expenditures 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.

2007 Beginning Balance	\$	98,095,439
Plus 2007 Revenues		85,001,807
Less 2007 Expenditures*		23,026,102
2008 Beginning Balance	\$	160,071,144

<u>Project</u>	<u>2007 Actual Project Expenditures*</u>	<u>Remaining Project Budget</u>
Design & A&E Services, SC Arena	3,105,245	10,413,951
Land Acquisition, SC Arena	11,298,632	2,415,956
Infrastructure, SC Arena	23,810	3,545,990
Construct SC Arena	3,617,017	136,353,624
Contingency, SC Arena	-	3,538,728
Pavilions (KS Coliseum Complex)	4,450,144	3,495
Operations Reserve, SC Arena	-	15,846,072
Project Management & Planning	531,254	2,355,764

\* 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.

2007 Beginning Balance	\$	1,104,385
Plus 2007 Revenues		872,389
Less 2007 Expenditures*		474,512
2008 Beginning Balance	\$	1,502,262

<u>Project</u>	<u>2007 Actual Project Expenditures</u>	<u>Remaining Project Budget</u>
Tech Enhancement	396,442	797,241
Land Tech Fund	1,560	-
E-Recording Project	79,545	210,000

\* Project expenditures exclude encumbrances





### • 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.

2007 Beginning Balance	\$	13,262,944
Plus 2007 Revenues		1,892,492
Less 2007 Expenditures*		2,282,070
2008 Beginning Balance	\$	12,873,366

<b>Project</b>	<b>2007 Actual Project Expenditures*</b>	<b>Remaining Project Budget</b>
EMSS	-	15,000
Emergency Communications	1,337,258	1,819,458
Emergency Medical Services	161,007	229,146
Regional Forensic Science Center	17,503	-
Sheriff	31,075	104,382
District Attorney	3,418	36,380
District Attorney Case Management	-	470,765
COMCARE	-	22,608
Corrections	-	89,638
Health Department	10,197	-
County Manager	9,921	-
County Counselor	-	21,188
Election Commissioner	71,400	-
Enterprise Resource Planning	36,679	43,530
Enterprise Resource Planning - Post SAP Implementation	208,725	1,540,172
Enterprise Resource Planning - SAP Upgrade	183,579	1,561,141
Finance	13,356	-
County Appraiser - CAMA Implementation	17,791	346,045
County Treasurer	-	56,112
Tax System Implementation	148,008	4,077,139
Human Resources	10,706	-
DIO Equipment	21,448	-
DIO - VoIP Implementation	-	65,100

\* Project expenditures exclude encumbrances