

Reserve funds account for money set aside for specific functions. 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 is not required for reserve funds, state law does require that taxing districts show actual fund revenues and expenditures for the previous year. The budgets shown in this section also show each fund's balance (cash) as of January 1, 2006.

**Local Sales Tax Road and Bridge Fund (Fund 231):**

Statutory Authorization: K.S.A. 12-187 et seq, as amended. Pursuant to voter approval in July 1985, a 1% sales tax is levied on gross retail sales in Sedgwick County in addition to the 5.3% sales tax currently levied by the State of Kansas. Sedgwick County has pledged to use one half of the tax proceeds to reduce the property tax support and one half to finance road and bridge projects. Funds are initially deposited in the County General Fund and subsequently transferred to the Road and Bridge fund.

<b>2005 Beginning Balance</b>	<b>2005 Revenue</b>	<b>2005 Expenditures</b>	<b>2006 Beginning Balance</b>
9,918,157	10,632,988	8,683,590	11,867,555

**Special Highway Improvement – Fund Center 21907-233:**

Statutory Authorization: K.S.A. 68-590 - State law allows the Board of County Commissioners to authorize a transfer of up to 25% of the annual Public Services/Highways budget (Fund 206) to a Special Highway Improvements Fund.

<b>2005 Beginning Balance</b>	<b>2005 Revenue</b>	<b>2005 Expenditures</b>	<b>2006 Beginning Balance</b>
202,010	0	17,055	184,955

**Special Road and Bridge Building – Fund Center 21906-232:**

Statutory Authorization: K.S.A. 68-141g - State law allows the Board of County Commissioners to authorize a transfer of up to 25% of the annual Public Services/Highways budget (Fund 206) to a Special Road/Bridge Building Fund.

<b>2005 Beginning Balance</b>	<b>2005 Revenue</b>	<b>2005 Expenditures</b>	<b>2006 Beginning Balance</b>
268,179	0	0	268,179

**Capital Improvements – Fund 234:**

Statutory Authorization: K.S.A. 19-120 - On July 11, 1990, the Board of County Commissioners authorized the establishment of a Capital Improvements Fund to monitor certain capital projects separately from operating budgets.

<b>2005 Beginning Balance</b>	<b>2005 Revenue</b>	<b>2005 Expenditures</b>	<b>2006 Beginning Balance</b>
8,039,282	1,431,063	928,279	8,542,066

**Equipment Reserve – Fund 235:**

Statutory Authorization: K.S.A. 19-119 - On May 22, 1991, the Board of County Commissioners adopted a resolution establishing an Equipment Reserve Fund for the purpose of reserving monies for major capital equipment purchases. The fund serves as a reserve for computer equipment purchases, EMS durable equipment, and certain departmental equipment purchases.

<b>2005 Beginning Balance</b>	<b>2005 Revenue</b>	<b>2005 Expenditures</b>	<b>2006 Beginning Balance</b>
8,103,786	6,616,535	2,083,053	12,637,268