

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 25.0 percent of the annual Public Works/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.

Beginning Balance	\$	45,623
Plus 2019 Revenues		-
Less 2019 Expenditures		-
2020 Beginning Fund Balance	\$	45,623

### • Special Road and Bridge Equipment (Fund 232)

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.

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

Beginning Balance	\$	161,625
Plus 2019 Revenues		153,433
Less 2019 Expenditures		113,738
2020 Beginning Fund Balance	\$	201,320

### • Local Sales Tax Road and Bridge (Fund 231)

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	\$	8,649,229
Plus 2019 Revenues		19,783,908
Less 2019 Expenditures		18,039,177
2020 Beginning Fund Balance	\$	10,393,961

### • Capital Improvements - Before 2016 (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.

Beginning Balance	\$	1,138,414
Plus 2019 Revenues		184,923
Less 2019 Expenditures		7,773
2020 Beginning Fund Balance	\$	1,315,564

### • Street, Bridge, and Other Construction (Fund 403)

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.

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

Beginning Balance	\$	450,694
Plus 2019 Revenues		200,017
Less 2019 Expenditures		200,017
2020 Beginning Fund Balance	\$	450,694

### • 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).

Beginning Balance	\$	(624,056)
Plus 2019 Revenues		57,174
Less 2019 Expenditures		(720)
2020 Beginning Fund Balance	\$	(566,162)

### ● 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	\$	1,205,226
Plus 2019 Revenues		2,636,695
Less 2019 Expenditures		652,655
2020 Beginning Fund Balance	\$	3,189,266

### ● 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	\$	8,598,410
Plus 2019 Revenues		722,934
Less 2019 Expenditures		1,972,600
2020 Beginning Fund Balance	\$	7,348,743

### ● 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	\$	366,049
Plus 2019 Revenues		611,191
Less 2019 Expenditures		661,185
2020 Beginning Fund Balance	\$	316,056

### ● County Equipment 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. Although software and equipment may be purchased through this fund, once received, maintenance costs must be maintained within the County's operating budget.

Beginning Balance	\$	6,125,121
Plus 2019 Revenues		1,823,180
Less 2019 Expenditures		265,897
2020 Beginning Fund Balance	\$	7,682,404

### ● 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	\$	6,628,437
Plus 2019 Revenues		9,425,277
Less 2019 Expenditures		11,177,284
2020 Beginning Fund Balance	\$	4,876,430

### ● 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	\$	149,698
Plus 2019 Revenues		154,697
Less 2019 Expenditures		154,728
2020 Beginning Fund Balance	\$	149,667

### ● 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	\$	275,129
Plus 2019 Revenues		157,554
Less 2019 Expenditures		94,931
2020 Beginning Fund Balance	\$	337,752