

## Equipment Reserve Fund - FY 2019 Budget

As directed by the Board, staff has worked with various departments to prepare equipment replacement schedules. The Budget and Financial Planning Department has used a phased approach of implementing equipment replacement schedules each year, beginning in FY 2002, to avoid a large "spike", or increase, in equipment expenditures and property tax levies. The equipment replacement schedules generally include computer hardware and various types of business equipment.

For FY 2005, the equipment replacement process was formalized with the creation of the County's Equipment Reserve Fund (as described in K.S.A. 19-119). The statute states that the Board of County Commissioners of any county may provide, by adoption of a resolution, for a county equipment reserve fund to finance the acquisition of equipment. Equipment is defined as machinery, vehicles and any other equipment or personal property including, but not limited to, computer hardware and software.

Staff continues to work with departments on updating existing schedules, and implementing new schedules when appropriate. In 2019, the Equipment Reserve transfers increase by \$80,602. This increase is due to the combination of one-time increases in District Courts and Med-Act, and reductions in transfers for Corrections and the Human Services Department due to increasing fund balances. The Equipment Reserve Fund is carrying a fund balance of \$5,619,452 as of March 31, 2018. The table below shows the proposed amount of funding for each existing department's schedule.

### Funding for Equipment Replacement Schedules in the FY 2019 Budget

Department	FY 2018 Budget	FY 2019 Budget	% Change 2018-2019
Appraiser	\$ 22,623	\$ 22,623	0 %
Board of County Commissioners	\$ 12,908	\$ 12,908	0 %
Budget & Financial Planning	\$ 9,228	\$ 9,228	0 %
Corrections	\$ 165,898	—	(100)%
County Manager's Office	\$ 25,130	\$ 25,130	0 %
Department of Health & Environment	\$ 27,274	\$ 27,274	0 %
Department of Technology & Innovation	\$ 40,000	\$ 40,000	0 %
District Attorney	\$ 38,500	\$ 38,500	0 %
District Courts	\$ 60,000	\$ 160,000	167 %
Elections	\$ 21,000	\$ 21,000	0 %
Emergency Mgmt. and Communications	\$ 195,000	\$ 195,000	0 %
Facilities	\$ 27,000	\$ 27,000	0 %
Human Resources	\$ 17,080	\$ 13,580	(20)%
Human Services Department	\$ 53,000	\$ 28,000	(47)%
Justice Information Management System	\$ 51,418	\$ 51,418	0 %
Legal	\$ 9,954	\$ 9,954	0 %
Med-Act	\$ 770,079	\$ 945,079	23 %
Motor Vehicle	\$ 25,000	\$ 25,000	0 %
Planning	\$ 11,935	\$ 11,935	0 %
Records & Tax Administration/Archives	\$ 5,321	\$ 5,321	0 %
Treasury and Financial Management	\$ 15,000	\$ 15,000	0 %
<b>Total:</b>	<b>\$ 1,603,348</b>	<b>\$ 1,683,950</b>	<b>5.0 %</b>