

## Transfer Statutes - Counties

**K.S.A. 10-117a. Transfer from debt service fund.** (a) . . . [W]henver all bond issues have been completely retired the governing body of the municipality [" 'Municipality' . . . shall mean and include every corporation and quasi corporation empowered to issue bonds in payment of which taxes may be levied"] which issued such bonds is hereby authorized to **transfer any unexpended balance** of money in such bond and interest fund **to the general fund** of the municipality. . . .

(b) When used in this section . . . (2) "bond" shall mean a general obligation bond.

**K.S.A. 12-110d. Transfer to and from special ambulance or emergency medical service equipment fund.** (a) The governing body of the municipality is hereby authorized . . . to **transfer annually . . . any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service . . .** which in the opinion of the governing body will not be needed for general operating expenses of the ambulance or emergency medical service in such year, **to a special fund . . . for replacement of ambulance or emergency medical service equipment.** . . .

. . . .

(c) If the governing body of the municipality determines that all or part of the money which has been transferred to such special fund is not needed for the purposes for which it was transferred, the governing body is authorized . . . to **retransfer such amount not needed** . . . .

(d) For the purposes of this section, "municipality" means any city, county or other political subdivision operating ambulance service or emergency medical service.

**K.S.A. 12-196. Transfer to road and bridge fund.** The board of county commissioners **may transfer** any portion of the revenue received pursuant to K.S.A. 12-192 [countywide retailers sales tax] **from the county general fund to the county road and bridge fund.**

**K.S.A. 12-631o. Transfer to sewerage reserve fund.** Any municipality, by resolution of the governing body thereof, may establish one or more **reserve funds** for the future maintenance and

operation of its **sewerage system** and for the construction of improvements and expansions to such system. . . . **[A]ny moneys budgeted as a revenue of such general or utility fund for the purposes of the sewerage system may be transferred periodically to such reserve funds . . . .** Any portion of a capital contribution in aid of construction received by a municipality from industrial or other large system users, under the provisions of P.L. 92-500 or under contractual agreements with such municipality, which money has not been credited to a construction or bond payment fund for such sewerage system, or paid to the federal government under the provisions of P.L. 92-500, may be paid to or transferred to such reserve funds.

**K.S.A. 12-631p. Transfer from sewerage system reserve fund.** Moneys credited to [sewerage system] reserve funds may be used by the municipality [" 'Municipality' means any county, city, sewer district or other public agency or any combination thereof . . ."] for the construction, reconstruction, expansion, operation and maintenance of such sewerage system, or for the making of payments to the federal government under the provisions of P.L. 92-500 . . . If the governing body of any municipality shall determine that all or any part of the moneys which have been transferred or paid to such reserve funds is not needed for the purposes for which so transferred or paid, said governing body by resolution **may retransfer such amount not needed to the fund from which it was originally transferred . . .** and shall only be used for sewerage system purposes.

**K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund.** (a) Following adoption of a plan pursuant to K.S.A. 12-17,117 . . . the governing body shall create a neighborhood revitalization fund to finance the redevelopment of designated revitalization areas and dilapidated structures and to provide rebates authorized by this section. **Moneys may be budgeted and transferred to such fund from any source which may be lawfully utilized for such purposes.** Any municipality may expend money from the general fund of such municipality to accomplish the purposes of this act.

. . . .

(c) If the governing body determines that money which has been credited to such fund or any part thereof is not needed for the purposes for which so budgeted or transferred, the governing body **may transfer such amount not needed to the fund from which it came . . . .**

**K.S.A. 12-2615. Transfer to and from risk management reserve fund.** (a) The governing body of any city [or] county . . . may pay the costs relating to any uninsured loss. The governing body of a city or county may pay such costs from the risk management reserve fund

of the city or county. . . . **Moneys may be paid into such risk management reserve fund or special reserve fund** from any source which may be utilized for such purposes, **including transfers from the general fund**, from any special liability expense fund established in accordance with the provisions of K.S.A. 75-6110, and amendments thereto, or from any other fund or grant program account of the governmental unit in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

(b) If the governing body of any city [or] county . . . determines . . . that money which has been credited to such fund, or any part thereof, is no longer needed for the purposes for which it was established, the governing body **may transfer such amount not needed to the funds or accounts from which the money was received.** . . .

**K.S.A. 19-119. Transfer to and from equipment reserve fund.** (a) The board of county commissioners of any county may provide . . . for a **county equipment reserve fund** to finance the acquisition of equipment. **Moneys may be budgeted and transferred to such fund from any source which may be lawfully utilized for such purposes**, including equipment use charges on the various departments and agencies of the county to finance new and replacement equipment. . . .

. . . .

(c) If the board of county commissioners determines that money which has been credited to such fund or any part thereof is not needed for the purposes for which so budgeted or transferred, the board **may transfer . . . such amount not needed to the fund from which it came** . . . .

**K.S.A. 19-120. Transfer to and from capital improvements fund.** (a) The board of county commissioners of any county, which has formally approved a multi-year capital improvement plan . . . may establish . . . **a capital improvements fund.** The resolution establishing such fund . . . **may provide for the budgeted transfer** of moneys from other county funds lawfully available for improvement purposes **to the capital improvements fund, including moneys in the county's federal general revenue sharing fund and general fund.**

. . . .

(d) If the board of county commissioners determines that money which has been transferred to such special fund or any part thereof is not needed for the purposes for which so transferred,

the board . . . **may transfer such amount not needed to the general or other fund from which it was derived . . . .**

**K.S.A. 44-505b. Transfer to and from worker's compensation reserve fund.** The board of county commissioners of any county may act as a **self-insurer under the workmen's compensation act**. . . . Such board may provide money for such reserve fund at any time **by transfer of money from the road and bridge fund** of said county in such amount as the board deems necessary . . . .

If the board of county commissioners shall determine on an actuarial basis that money which has been credited to such fund, or any part thereof, is no longer needed for the purposes for which it was established, the board **may transfer such amount not needed to the fund from which the money was received**. . . .

**K.S.A. 68-141g. Transfer to and from special road, bridge or street building machinery, equipment and bridge building fund.** The governing body of any municipality by resolution is hereby authorized and empowered to **transfer, annually, from the road, bridge or street fund** of such municipality not to exceed twenty-five percent (25%) of the amount of money credited to any such fund, and subject to legal expenditure, in such year **to a special road, bridge or street building machinery, equipment and bridge building fund**.

. . . .

If the governing body of any municipality shall determine that money which has been transferred to such special fund or any part thereof is not needed for the purposes for which so transferred, said governing body is hereby authorized and empowered by resolution to **retransfer such amount not needed to the road, bridge or street fund of such municipality**

. . . .

**K.S.A. 68-590. Transfer to and from special highway improvement fund.** For the purpose of permitting municipalities to finance specified improvement projects involving the construction or reconstruction of highways, bridges, roads and streets and incidental facilities thereto, the cost of which will exceed the money annually available from current revenues, the governing body of any municipality is hereby authorized and empowered by resolution to **transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets** of such municipality an amount of money not to exceed twenty-five

percent (25%) of such fund or division thereof as determined by such body . . . **to a special highway improvement fund.**

. . . .

If the governing body of any municipality shall determine that money which has been transferred to such special fund or any part thereof is not needed for the purposes for which so transferred, said governing body is hereby authorized . . . to **retransfer such amount not needed to the fund from which transferred . . . .**

**K.S.A. 79-2958. Transfer from closed tax levy fund.** Whenever there shall remain in any fund of any taxing subdivision of the state moneys received from the levy of a tax and belonging to such fund, **after all indebtedness and obligations of such fund have been fully paid and cancelled . . .** such money shall belong to such taxing subdivision the same as if it had been levied and collected for general purposes. . . . The treasurer of the taxing subdivision shall, at the beginning of the budget year for which the levy was reduced, **credit the fund for general purposes the amount as stated in the determination and close out the fund for which the discontinued levy had been made.** Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.