

Non-Budgeted Funds - Counties

K.S.A. 12-110d. 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 to be established for replacement of ambulance or emergency medical service equipment.** . . .

(b) All moneys credited to such special fund shall be used by such governing body for the replacement of ambulance or emergency medical service equipment **and such fund shall not be subject to K.S.A. 79-2925 to 79-2936** In making the budget of such governing body, the amounts credited to, and the amount on hand in, such special fund and the amounts expended therefrom shall be shown for the information of the taxpayers of the municipality.

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K.S.A. 12-631p. Sewerage system reserve fund. Moneys credited to [sewerage system] **reserve funds** may be used by the municipality 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, **and such fund shall not be subject to the provisions of K.S.A. 79-2925 to 79-2937** . . . except that in making the budgets of such municipality, the amounts credited to and the amount on hand in such reserve funds, and the amount expended therefrom, shall be included in the budgets for the information of the residents of such municipality. . . .

K.S.A. 12-1663. Federal grants (e.g. FEMA). (a) Where any public agency receives federal aid through any federal agency for any purpose to be used alone or with funds of the public agency, **such federal aid may be expended without regard to budget limitations and over, above or outside the budget,** and such expenditures shall not be charged against the budget of the current or any other budget year of the public agency. Where a public agency spends from budgeted funds and later is reimbursed by federal aid, such expenditure from budgeted funds shall be a reimbursed expense and if received after the budget year, shall increase the current

budget to the same amount unless the budget had anticipated and included the reimbursement as income.

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K.S.A. 12-16,102. Employee benefits trust funds. (a) Except as provided in this section, "taxing subdivision" means any city, county, township or other political subdivision of the state of Kansas having authority to levy taxes on taxable tangible property. A community college district shall not be considered a taxing subdivision [A]ny school district operating a public library pursuant to K.S.A. 72-1623, and amendments thereto, for that purpose, shall be considered a taxing subdivision for the purpose of this section.

(b) For purposes of this section, "other postemployment benefits" means any postemployment healthcare, life insurance and other benefits provided by a taxing subdivision, other than pension benefits, so long as such benefits are provided separately from a pension plan.

(c) Any taxing subdivision may create and establish employee benefits contribution funds, including pension, retirement or other postemployment benefits funds The taxing subdivision may receive and place in such funds any moneys from any source whatsoever which may be lawfully utilized for the purposes stated in the ordinance or resolution creating such funds, including the proceeds of tax levies

(e) (1) For the purpose of holding and investing the assets of other postemployment benefits funds . . . any taxing subdivision may . . . either **establish one or more trust funds** or determine to participate in a multiemployer trust fund.

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(f) The trust funds created pursuant to subsection (e) or in which money from other postemployment benefit funds is held and invested pursuant to subsection (e) **shall not be subject to the provisions of K.S.A. 79-2925 through 79-2937**

K.S.A. 12-16,111. State loans and grants. Any money received by a municipality from a state loan or grant **may be expended without regard to budget limitations and over, above or outside the budget**, and such expenditures shall not be charged against the budget. If a municipality temporarily finances the service or improvement from budgeted funds and later is reimbursed by the state loan or grant, such expenditures shall not be charged against the budget. If a municipality temporarily finances the service or improvement from budgeted funds and later

is reimbursed by the state loan or grant, such expenditure from budgeted funds shall be a reimbursed expense, and if received after the budget year, shall increase the current budget to the same amount unless the budget had anticipated and included the reimbursement as income.

K.S.A. 12-17,118. Neighborhood revitalization fund. (a) Following adoption of a [neighborhood revitalization] 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.

(b) Moneys credited to such fund from annually budgeted transfers **shall not be subject to the provisions of K.S.A. 79-2925 through 79-2937** In making the budget of the municipality, the amounts credited to, and the amount on hand in, such neighborhood revitalization fund and the amount expended therefrom shall be shown thereon for the information of taxpayers.

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K.S.A. 12-2615. 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 . . . 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. Such funds **shall not be subject to the provisions of K.S.A. 79-2925 through 79-2937** In making the budget of such city, county or school district, the amounts credited to and the amount on hand in such reserve fund, and the amount expended therefrom, shall be included in the annual budget for the information of the residents. . . .

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K.S.A. 19-119. County 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. . . . [E]quipment shall include machinery, vehicles and any other equipment or personal property including, but not limited to, computer hardware and software, which the county is authorized to purchase for municipal purposes.

(b) Moneys credited to such fund from annually budgeted transfers **shall not thereafter be subject to the provisions of K.S.A. 79-2925 to 79-2937** In making the budgets of such county, the amounts credited to, and the amount on hand in, such equipment reserve fund and the amount expended therefrom shall be shown thereon for the information of the taxpayers of such county. . . .

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K.S.A. 19-120. Multi-year capital improvement 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. . . .

(b) Moneys in such capital improvements fund may be used to finance, in whole or in part, any public improvement need set forth in the adopted capital improvement plan, including the repair, restoration and rehabilitation of existing public facilities. The resolution may provide that disbursements from such fund may be made for engineering and other advance public improvement plans and studies and that reimbursements may be made to the fund from bond proceeds, special assessments or state or federal aid available for the completed project.

(c) Except for such reimbursed expenses, no moneys shall be credited to such special fund except as may be budgeted annually, or transferred by the annual budget from other funds. Such fund **shall not thereafter be subject to the provisions of K.S.A. 79-2925 to 79-2937.** In making the budgets of such counties, the amounts credited to, and the amount on hand in, such special fund and the amount expended therefrom shall be shown thereon for the information of the taxpayers of such counties. . . .

K.S.A. 19-15,136. Special building fund. Whenever the board of county commissioners of such county shall sell county home or farm property . . . all moneys received from the sale of such property shall be placed in **a special building fund** and shall be used for the construction,

reconstruction or repair of county buildings or for the retirement of any outstanding indebtedness of the county incurred in paying the cost of constructing, reconstructing or repair of county buildings. **Moneys in such fund shall not be subject to** and may be used for the purposes herein authorized without regard to the limitations prescribed by **the budget law**.

K.S.A. 19-2120. County home improvement fund in certain counties. Whenever the board of county commissioners of any county having a population of less than three thousand (3,000), or any county having a population of more than five thousand four hundred (5,400) and not more than six thousand (6,000) and an assessed tangible valuation of not less than twenty-five million dollars (\$25,000,000) and not more than thirty-five million dollars (\$35,000,000), owning a county home for the aged, shall have rented, leased or let said home for the aged to any person, corporation or society for the purpose of maintaining and operating said home, all proceeds from any such renting, leasing or letting may be placed in **a county home improvement fund**. Said funds, when established, shall be used **for the purchase of equipment and for the maintenance and repair of, and additions to, said home**.

[per **K.S.A. 19-2121**, such county home improvement fund shall not be subject to the provisions of **K.S.A. 79-2925 to 79-2941**]

K.S.A. 28-115a. Register of deeds technology fund. (a) There is hereby created in each county **a register of deeds technology fund**.

(b) . . . [T]he county treasurer shall credit to the register of deeds technology fund of the county all moneys attributable to the fees collected pursuant to subsection (b) of K.S.A. 28-115, and amendments thereto.

(c) Moneys in the . . . fund shall be used by the register of deeds **to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office of the register of deeds**.

(d) Moneys in such fund **shall not be subject to the provisions of K.S.A. 79-2925 through 79-2937 . . .** In making the budget of the county, the amounts credited to, and the amount on hand in, such special fund and the amount expended from such fund shall be shown on the budget for the information of the taxpayers of the county. Any action taken by the register of deeds under this subsection shall be in accordance with K.S.A. 19-1202, and amendments thereto.

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(h) If a charter form of government is adopted and implemented pursuant to K.S.A. 19-2680 *et seq.* . . . the provisions of this section shall apply to the official, department or office which performs the duties and functions prescribed for the office of the register of deeds.

K.S.A. 44-505b. Workers' compensation reserve fund. The board of county commissioners of any county may act as a self-insurer under the workmen's compensation act. If the board does elect to act as a self-insurer under that act, such board shall by resolution create a separate fund in the budget of such county to be **a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.** 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 Such fund **shall not be subject to the provisions of K.S.A. 79-2925 to 79-2937** . . . except that in making the budget, the amounts credited to and the amount on hand in such reserve fund, and the amount expended therefrom, shall be included in the annual budget of the county for the information of the residents. Interest earned on the investment of moneys in such fund shall be credited to such fund.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. The governing body of any municipality ["'Municipality' means any city or county and any township which is not located in a county operating under the county road unit system"] . . . 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.**

. . . . All moneys credited to such special fund shall be used by such municipalities for the purpose of purchasing road, bridge or street building machinery or equipment or the building of bridges and such fund **shall not be subject to the provisions of K.S.A. 79-2925 to 79-2937** . . . except that in making the budgets of such municipalities the amounts credited to, and the amount on hand in, such special fund and the amount expended therefrom shall be shown thereon for the information of the taxpayers of such municipalities.

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K.S.A. 68-559a. Special road and bridge fund. The board of county commissioners of any county is hereby authorized to make an annual tax levy of not to exceed 2 mills upon all the taxable tangible property in the county for the purpose of construction and reconstruction of county roads and bridges and to pay a portion of the principal and interest on bonds issued

under the authority of K.S.A. 12-1774 . . . by cities located in the county. The tax levy may be made annually for a period not to exceed five years. . . . **Such special road and bridge fund shall not be subject to the provisions of K.S.A. 79-2925 to 79-2941** . . . except that in making the budgets of such counties the amounts credited to and the amount on hand in, such special road and bridge fund and the amount expended therefrom shall be shown thereon for the information of the taxpayers of such counties.

In any county where the board of county commissioners has previously adopted the provisions of this section and at the conclusion of the five-year period additional funds for road and bridge purposes are needed, the board of county commissioners may extend the provisions of this section for an additional five years

K.S.A. 68-590. Special highway improvement fund. For the purpose of permitting municipalities [“Municipality” means any city or county”] 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 . . . 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 and subject to legal expenditure, to a **special highway improvement fund.**

. . . . All moneys credited to such special fund shall be used by such municipality for the purpose of the construction or reconstruction of highways, bridges, roads and streets and necessary incidental facilities and such fund **shall not be subject to the provisions of K.S.A. 79-2925 to 79-2937** . . . except that in making the budgets of such municipalities the amounts credited to, and the amount on hand in, such special fund and the amount expended therefrom shall be shown thereon for the information of the taxpayers of such municipalities.

K.S.A. 68-1135. Special bridge and culvert fund. The board of county commissioners of any county is hereby authorized to make an annual tax levy of not to exceed two mills upon all the taxable tangible property of the county for the purpose of creating and providing a **special fund to be used in building and reconstructing bridges and culverts and constructing the approaches thereto** or to be used in repaying loans or advances received from the highway fund and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county. . . .

Such tax levies shall be in addition to all other levies authorized by law and shall not be subject to or within any fund limit or aggregate tax levy limit prescribed by K.S.A. 79-1947 Such special bridge fund **shall not be subject to the provisions of K.S.A. 79-2925 to 79-2941** . . . except that in making the budgets of such counties the amounts credited to and the amount on hand in such special bridge fund and the amount expended therefrom shall be shown thereon for the information of the taxpayers of the county.

K.S.A. 75-6110. Special liability expense fund. (a) . . . [P]ayments by municipalities [“‘Municipality’ means any county, township, city, school district or other political or taxing subdivision of the state, or any agency, authority, institution or other instrumentality thereof”] for the cost of providing for its defense and the defense of employees pursuant to this act and for the payment of claims and other direct and indirect costs resulting from the implementation of this act may be paid from the general or other existing fund of such municipality or from a **special liability expense fund** established for such purpose pursuant to subsection (b). . . .

(b) Whenever the governing body of any municipality shall determine that it is advisable to establish a special fund for the payment of such costs and to establish a reserve therefor, in lieu of paying the same out of the general or other existing fund of the municipality, such governing body may create and establish a special liability expense fund for the payment of such costs and may place therein any moneys received by the municipality from any source whatsoever which may be lawfully utilized for such purpose including the proceeds of tax levies hereinafter authorized and provided. Such fund **shall not be subject to the provisions of K.S.A. 79-2925 through 79-2937** In making the budget . . . the amounts credited to and the amount on hand in such special fund, and the amount expended therefrom, shall be included in the annual budget for the information of the residents of such municipality.

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K.S.A. 79-1482. Special countywide reappraisal fund. The board of county commissioners of each county is hereby authorized to levy a tax upon all taxable tangible property in the county in an amount necessary to pay all costs incurred in conducting programs of countywide reappraisal The proceeds of such tax levies shall be credited to a **special countywide reappraisal fund** and shall be used only for the purposes of implementing the provisions of this act. Such countywide reappraisal fund **shall not be subject to the provisions of K.S.A. 79-2925 to 79-2937** . . . except that in making the budgets of such counties the amounts credited to, the amount on hand in such special fund, and the amount expended therefrom shall be shown thereon for the information of the taxpayers of the county.

K.S.A. 79-1608. Special appraisal fund. The board of county commissioners of any county by resolution is hereby authorized and empowered to transfer at the close of any budget year all or any part of the balance of the money in the county general fund, and subject to legal expenditure in such year, to **a special appraisal fund.** . . .

. . . . All moneys credited to such special fund shall be used by the county for the purpose of assuring that all property in the county is classified and appraised according to law and for the purpose of the employment of or contracting for appraisal assistance, hearing officers or panels and arbitrators. Such special appraisal fund **shall not be subject to the provisions of K.S.A. 79-2925 to 79-2937** . . . except that in making the budgets of such counties the amounts credited to, and the amount on hand in such special fund, and the amount expended therefrom shall be shown thereon for the information of the taxpayers of the county.

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K.S.A. 79-1808. Special assessment fund. Whenever any taxing subdivision or municipality . . . is the owner of real estate against which special assessments are levied by any other taxing subdivision or municipality . . . **the governing body or officer authorized to levy taxes** for the taxing subdivision or municipality owning such real estate **shall have authority to make such levies as may be necessary to provide funds to pay such special assessments** against its property . . . and, in the case of cities and counties, to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774 . . . by cities located in the county and the proceeds thereof shall be placed in **a special assessment fund.** . . .

Such special assessment fund **shall not be subject to the provisions of K.S.A. 79-2925 to 79-2936** . . . except that in making the budgets of such taxing subdivisions or municipalities the amounts credited to and the amount on hand in, such special assessment fund and the amount expended therefrom shall be shown thereon for the information of the taxpayers of such taxing subdivisions or municipalities.

K.S.A. 79-2925. Budgets exempt from the state budget law. (a) [The state budget law] shall [not] apply to [the following]:

- (1) Townships in counties having the county road unit system which have an annual expenditure of less than two hundred dollars;
- (2) any money received by such taxing subdivision or municipality as a gift or bequest;

(3) any revolving fund set up for the operation of a municipal airport. Any city, board of park commissioners, or other agency designated and authorized to operate a municipal airport is hereby authorized to set up a revolving fund for use as an operating fund, either out of the budget or out of the receipts from the operation of such airport, in an amount as may be reasonable and necessary as an operating fund for the efficient and business-like operation of such airport. . . . ;

(4) any special recreation facilities reserve set up by the board of park commissioners in any city for the repair, replacement, or addition to the recreation facilities of such city. . . . ; and

(5) any special recreation facilities fund set up by the board of county commissioners for the operation of a county coliseum. . . .

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