

Non-Budgeted Funds - Special Districts

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. (a)

The governing body of the municipality is hereby authorized and empowered to transfer annually . . . by resolution, 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. 12-1258. Public library capital improvement fund. The library board of any public library is hereby authorized to direct a transfer annually from the general operating fund of such library not to exceed 10% of the amount of money credited to such fund to **a capital improvement fund.** All money credited to such fund shall be used by the library board for the purpose of improving, furnishing, equipping, remodeling or making additions to the library. Such fund **shall not be subject to the provisions of K.S.A. 79-2925 to 79-2937**

In making the budget of the library, the amounts credited to, and the amount on hand in, the capital improvement fund and the amount expended therefrom shall be shown on the budget for the information of the taxpayers of the municipality in which the library is located. . . .

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. 17-1336a. Cemetery district special road and machinery funds. (a) The board of directors of any cemetery district created pursuant to the provisions of article 13 of chapter 17 of the Kansas Statutes Annotated . . . is hereby authorized . . . to transfer all or any portion of any surpluses of the moneys derived from any tax levy existing at the end of a budget year to **a special fund for the completion of road improvements** authorized by K.S.A. 17-1336 . . . No more than one such transfer shall be made.

(b) The board of directors of [such] cemetery district . . . is hereby authorized . . . to transfer any surpluses of the money derived from any tax levy existing at the end of a budget year to **a special fund to be used to purchase machinery and equipment for cemetery maintenance**. The amount of such transfer shall not exceed 25% of the annual budget.

(c) Any money transferred pursuant to this section **shall not be subject to K.S.A. 79-2925 to 79-2940** . . . except that in making the budget of such cemetery districts the amount transferred and the amount expended thereof shall be shown thereon for the information of the taxpayers of such cemetery districts.

K.S.A. 19-3612c. Fire protection reserve fund. The governing body of any fire district organized under K.S.A. 19-3601 *et seq.* . . . is hereby authorized and empowered to transfer, annually, by resolution, from the general fund . . . to **a special fund to be established for the acquisition of fire-fighting equipment, apparatus or machinery or land and buildings to be used for fire-fighting purposes.** . . .

. . . Such fund **shall not be subject to K.S.A. 79-2925 to 79-2936** . . . However, in making the budget of such fire district the amounts credited to, and the amount on hand in, such special fund and amounts expended therefrom shall be shown for the information of the taxpayers of such district.

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K.S.A. 19-3623e. Fire protection reserve fund (Johnson County). The governing body of any fire district organized under K.S.A. 19-3613 *et seq.* . . . is hereby authorized and empowered to transfer, annually, by resolution, from the general fund . . . to **a special fund to be established for the acquisition of fire-fighting equipment, apparatus or machinery or land and buildings to be used for fire-fighting purposes.** . . .

. . . Such fund **shall not be subject to K.S.A. 79-2925 to 79-2936** . . . In making the budget of such fire district, the amounts credited to, and the amount on hand in, such special fund and amounts expended therefrom shall be shown for the information of the taxpayers of such district.

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K.S.A. 24-136. Drainage district special emergency fund. The governing body of any drainage district may establish **a special emergency fund to pay the costs and expenses**

resulting from an emergency within the district. . . . Such fund need not be budgeted for expenditure during any year, **but the amount thereof shall be stated in the published budget of expenditures of the district.** In addition to any levy authorized or limited by law, the governing body may levy annually a special emergency tax on the assessed value of all tangible taxable property within the drainage district. The governing body may transfer, during an emergency, any surplus money from the drainage district general fund to the special emergency fund.

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. 79-1808. 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 of taxing bodies 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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