

## Transfer Statutes - Townships

**K.S.A. 10-117a. Transfer from debt service fund.** (a) [W]hen**ever 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) . . . (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. 12-17,118. Transfer to and from neighborhood revitalization fund.** (a) Following adoption of a plan pursuant to K.S.A. 12-17,117 [neighborhood revitalization] . . . 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.

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(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. 68-141g. Transfer to and from 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' ] 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.**

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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**

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**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.

**K.S.A. 2009 Supp. 80-122. Transfer to and from equipment reserve fund.** (a) The township board of any township which has a surplus in its general fund may provide, by adoption of a resolution, for a **township equipment reserve fund** to finance the acquisition of

equipment. **Moneys not to exceed 25% annually of the township general fund may be budgeted and transferred to such fund.** For the purposes of this act, equipment shall include machinery, vehicles and any other equipment or personal property.

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(c) If the township board 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, by adoption of a resolution, such amount not needed to the general fund . . . .**

**K.S.A. 80-1406b. Transfer from general fund.** The township board of any township **which did not make a tax levy for the township general fund** in the year next preceding and which has a surplus of moneys in the general fund **may transfer all or any part of such surplus to any other fund of the township . . . .**

**K.S.A. 80-1558. Transfer to and from special fire protection reserve fund.** (a) The governing body of any township . . . is hereby authorized and empowered **to transfer, annually, from the fire fund** of such township not to exceed 25% of the amount of money credited to the fire fund, and subject to legal expenditure, in such year **to a special fire protection reserve fund.**

....

(c) If the governing body of the township 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 governing body . . . **may retransfer such amount not needed to the fund from which it came. . . .**