

Transfer Statutes – Special Districts

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) 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. 12-631o. Transfer to sewerage reserve fund. Any municipality . . . 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. 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. 12-1258. Transfer to 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. . . . If the library board determines that money which has been transferred to such fund or any part thereof is not needed for the purpose for which transferred, the library board is hereby authorized **to direct a retransfer of such amount not needed to the general operating fund**

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. (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

(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.

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

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(f) . . . **The taxing subdivision may receive and place in such trust funds any moneys from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.**

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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. 17-1336a. Transfer to special road completion fund; transfer to special machinery and equipment fund. (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 **any cemetery district** created pursuant to article 13 of chapter 17 of the Kansas Statutes Annotated . . . 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.

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K.S.A. 19-3612c. Transfer to and from special 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** of the district any money credited to such fund . . . which in the opinion of the governing body will not be needed for general operating expenses in such year, **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.** . . .

All moneys credited to such special fund shall be used by such fire district for the acquisition of fire-fighting equipment, apparatus or machinery or land and buildings to be used for fire-fighting purposes. . . .

If the governing body of any fire district 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 is authorized and empowered by resolution **to retransfer such amount not needed to the district's general fund**

K.S.A. 19-3623e. Transfer to and from special 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** of the district any money credited to such fund . . . which in the opinion of the governing body will not be needed for general operating expenses in such year, **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.** . . .

All moneys credited to such special fund shall be used by such fire district for the acquisition of fire-fighting equipment, apparatus or machinery or land and buildings to be used for fire-fighting purposes. . . .

If the governing body of any fire district 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 and empowered by resolution **to retransfer such amount not needed to the district's general fund**

K.S.A. 24-136. Transfer to 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. An emergency . . . exists by reason of current injuries to persons or property, or imminent danger thereof, from floods or other injurious action of water in any watercourse within the district. In case of an emergency, the governing body of the district may build new dikes and levees, and repair, expand and strengthen old ones, dig ditches, build jetties, or make any other changes, alterations and additions in existing improvements. The governing body also may build any other new structure or other improvement it deems necessary to solve the problems created by the emergency. . . . 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. 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. 80-1559. Transfer to and from special township fire district reserve fund. (a) The governing body of **any township fire district** created pursuant to K.S.A. 80-1540 *et seq.*, and amendments thereto . . . is hereby authorized and empowered to **transfer, annually, from the fire fund of such township fire district** 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 township fire district reserve fund**.

(b) . . . All moneys credited to such special fund shall be used by such township fire district for the acquisition of fire-fighting equipment, apparatus or machinery or land and buildings to be used for fire-fighting purposes.

(c) If the governing body of the township fire district 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**.