

## 2020 Kansas Statutes

**19-3623e. Same; fire protection reserve fund; source of revenue; limitations.** The governing body of any fire district organized under K.S.A. 19-3613 et seq., and amendments thereto, is hereby authorized and empowered to transfer, annually, by resolution, from the general fund of the district any money credited to such fund, and subject to legal expenditure, 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. Upon the adoption of such resolution the amount provided therein shall be transferred and credited from the general fund to the special fund.

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. Such fund shall not be subject to K.S.A. 79-2925 to 79-2936, inclusive, and amendments thereto. 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.

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 and such retransfer and expenditure thereof shall be subject to the provisions of K.S.A. 79-2925 to 79-2936, and amendments thereto.

If prior to the effective date of this act the governing body of any fire district has transferred money to a special fund to be used for replacement of equipment, such fire district is hereby authorized to use moneys from such fund in the manner provided in this section.

All property, real and personal, purchased by a fire district with public funds, including any funds obtained by tax levy or the issuance of general obligation bonds, shall be and remain the property of such fire district until otherwise disposed of in accordance with law.

**History:** L. 1980, ch. 93, § 2; L. 1993, ch. 279, § 4; July 1.