**Transfer Statutes - Cities**

**K.S.A. 2-1318.** **Transfer from noxious weed eradication fund to noxious weed capital outlay fund.** The county weed supervisor of each county is hereby directed . . . to ascertain each year the approximate amount of land and highways infested with each kind of noxious weeds and its location in the county . . . . On the basis of such information the tax levying body of each county, township or incorporated city shall make a tax levy each year for the purpose of paying their part of the cost of control and eradication thereof as provided in this act . . . . Each county, city, and township, separately, shall make a levy each year for such purpose. Any city may budget expenditures for weed control within its general operating fund in lieu of levying a special tax therefor or maintaining a separate noxious weed eradication fund. Moneys collected from such levy, except for an amount 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, shall be set apart as a noxious weed eradication fund . . . . **Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made under this section may be transferred to the noxious weed capital outlay fund for making of capital expenditures incident to the control of noxious weeds.**

**K.S.A. 10-117a**. **Transfer from debt service fund.** (a) **[W]henever 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. 12-1,117**. **Transfer to and from municipal equipment reserve fund.** (a) The governing body of any city may provide . . . for **a municipal equipment reserve fund** . . . . 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 city to finance new and replacement equipment.

. . . .

(c) If the governing body of any city 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. 12-1,118**. **Transfer to and from capital improvements fund.** (a) The governing body of any city, which has formally approved a multi-year capital improvement plan setting forth the public improvement and infrastructure needs of the city on a prioritized basis, may establish . . . **a capital improvements fund.** The ordinance establishing such fund . . . may provide for the **budgeted transfer of moneys from other city funds lawfully available for improvement purposes to the capital improvements fund, including moneys in the city's federal general revenue sharing fund and general fund**. . . . .

. . . .

(d) If the governing body of any city 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 transfer such amount not needed to the general or other fund from which it was derived** . . . .

**K.S.A. 12-1,119**. **Transfer to consolidated street and highway fund.** The governing body of any city may provide . . . for **a consolidated street and highway fund** to which may be credited moneys received by the city from state payments under the provisions of K.S.A. 68-416 [state highway fund] and 79-3425c [city and county highway fund] . . . . The ordinance creating such fund also may provide for **annually budgeting the transfer of moneys in the general or other operating funds of the city budgeted for street and highway purposes to the consolidated street and highway fund**. . . .

**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. 12-6a16.** **Transfer from fund for special improvements.** A **separate fund** shall be created in the city treasury **for each improvement or combination of improvements** [funded at least in part by special assessments] and such fund shall be identified by a suitable title. The proceeds from the sale of bonds and temporary notes and any other moneys appropriated thereto by the governing body shall be credited to such fund. Such fund shall be used solely to pay the costs incurred in the making of the improvement, and **upon the completion of the improvement, the balance thereof (if any) shall be transferred and credited to the city bond and interest fund.**

**K.S.A. 12-825d**. **Transfer from utility fund.** Except as otherwise hereinafter provided, in any city of the first, second or third class owning a waterworks, fuel, power or lighting plant, the **revenue derived from the sale and consumption of water, fuel, power or light** shall not be paid out or disbursed except for the purpose of operating, renewing or extending the plant or distribution system from which such revenue was derived, the payment of interest on outstanding bonds issued for the construction, extension or purchase thereof, and the payment of the salaries of the employees. At any time that there may be a surplus of such fund, it shall, if needed to redeem bonds, be quarterly placed in a sinking fund, which shall only be used for the purpose of redeeming bonds that may have been issued for acquiring, renewing or extending said plant or distribution system, or making renewals or extensions thereto. **When any surplus of either the operating fund or sinking fund is not needed for any of the above stated purposes, said surpluses:**

(a) **May be transferred and merged into the city general revenue fund or any other fund or funds of such city;** or . . .

(c) such surpluses, in whole or in part, may be set aside in a depreciation reserve fund of the utility which may be used as hereinabove provided, and which may be invested . . . .

**K.S.A. 12-16,102.** T**ransfer 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.

. . . .

(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.

. . . .

(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.**

. . . .

**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.

. . . .

(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. 12-2615**. **Transfer to and from 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 . . . 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.

(b) If the governing body of any city [or] county . . . determines . . . that money which has been credited to such fund, or any part thereof, is no longer needed for the purposes for which it was established, the governing body **may transfer such amount not needed to the funds or accounts from which the money was received**. . . .

**K.S.A. 13-1269.** **Transfer from certain utility funds by cities over 100,000.** All cities of the first class . . . having a population of more than 100,000 . . . which own, manage, operate and control a municipal electric-light plant and a municipal water plant and which are producing and distributing water, light, heat and power for domestic, industrial, commercial or municipal purposes within or without or within and without [such] cities, **are hereby empowered to [transfer to] the funds used for governmental functions of said cities**, at a specified time a certain percentage of the gross operating revenue of said enumerated utilities, or either of them, as hereinafter directed: *Provided,* That such cities [or boards] . . . may adjust their utility rates in order to carry out the provisions of this act . . . .

**[per K.S.A. 13-1270, transfers authorized only as to such utilities as have no GO bond debt, or if transfers to debt service fund sufficient to pay debt service have been made; per K.S.A. 13-1271, 13-1272, limitation and determination of amounts that may be transferred.]**

**K.S.A. 13-1270.** **Transfer to debt service fund from certain utility funds by cities over 100,000.** The . . . power of cities [over 100,000 population] to transfer funds from [the revenue of electric-light and water] utilities . . . shall be exercised only as to such of their utilities, as have no general obligation bonded indebtedness. Any city or the board of public utilities or other managing boards of any city, where the utilities above mentioned are managed, operated and controlled by such boards, **may [transfer to] appropriate sinking funds** . . . sufficient moneys to pay the outstanding general obligation bonded indebtedness . . . including interest . . . .

**K.S.A.**  **13-14b12. Transfer to hospital special improvement fund.** Upon and after the creation of a board of trustees . . . the city shall levy . . . a tax on all tangible taxable property . . . for the purpose of equipping, operating, maintaining and improving such hospital . . . .

The board may **transfer annually such amounts as it deems advisable to a special improvement fund** to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed [$250,000] and such fund shall not be subject to the provisions of K.S.A. 79-2925 and 79-2937 . . . except that **in making the budget of the city the amounts credited to, and the amount on hand in such special fund and the amount expended therefrom shall be shown** for the information of the taxpayers of the city.

**K.S.A. 14-2004**. **Transfer to park land acquisition fund.** Any **city of the second class** operating under the **commission-manager form of government** is hereby authorized to establish a **park land acquisition fund** . . . . The governing body of such city **may transfer not to exceed five thousand dollars ($5,000) a year from its general operating fund to the park land acquisition fund** and use any money in said fund from time to time to acquire land for park purposes. Not more than twenty-five thousand dollars ($25,000) shall be accumulated in said fund at any time. . . .

**K.S.A. 44-505f**. **Transfer to and from worker’s compensation reserve fund.** (a) The governing body of any city may act as **a self-insurer under the workmen's compensation act**. . . . Payments to such reserve fund may be made . . . by the **transfer of moneys from any other funds or accounts of the city** in reasonable proportion to the estimated cost of providing workmen's compensation benefits to the employees of the city compensated from such funds. . . .

(b) If the governing body of any city shall determine . . . that money which has been credited to such fund, or any part thereof, is no longer needed for the purposes for which it was established, said governing body **may transfer such amount not needed to the funds or accounts from which the money was received**. . . .

**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 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 . . . in such year **to a special road, bridge or street building machinery, equipment and bridge building fund.**

. . . .

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 . . . to **retransfer such amount not needed to the road, bridge or street fund of such municipality** . . . .

**K.S.A. 68-590**. **Transfer to and from special highway improvement fund.** For the purpose of permitting municipalities [per K.S.A. 68-589 "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 . . . **to a special highway improvement fund.**

. . . .

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 . . . to **retransfer such amount not needed to the fund from which transferred** . . . .

**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.