

CHAPTER 106
SENATE BILL No. 161

AN ACT concerning certain municipalities; relating to certain funds thereof; amending K.S.A. 2008 Supp. 12-1928 and 72-6426 and repealing the existing sections.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 2008 Supp. 12-1928 is hereby amended to read as follows: 12-1928. Every recreation commission appointed pursuant to this act shall have the power to:

(a) Make and adopt rules and regulations for the operation of the recreation system;

(b) conduct the activities of the recreation system on any property under its custody and management, or, with proper consent, on any other public property and upon private property with the consent of the owners;

(c) receive any gift or donation from any source;

(d) receive, accept and administer any money appropriated or granted to it by the state or federal government or any agency thereof;

(e) purchase insurance. The city or school district to which the recreation commission certifies its budget shall levy an annual tax upon all taxable tangible property within the taxing district in an amount necessary to pay for insurance purchased for those purposes authorized by K.S.A. 75-6111, and amendments thereto, and to pay a portion of the principal and interest on bonds issued pursuant to K.S.A. 12-1774, and amendments thereto, except that no levy shall be made under this subsection which, when coupled with any levy made pursuant to subsection (j), is in excess of one mill without the approval of the city or school district. Taxes levied pursuant to this subsection shall be in addition to all other taxes authorized or limited by K.S.A. 12-1927, and amendments thereto, or any other provisions of law;

(f) sue and be sued;

(g) enter contracts;

(h) enter lease agreements for real and personal property. The term of any such lease shall not exceed 10 years. Any such lease agreement shall be subject to the approval of the city or school district to which the recreation commission certifies its budget;

(i) employ a superintendent of recreation and any other employees which may be necessary for proper operation of the recreation system;

(j) create and establish employee benefits contribution funds for the purpose of paying the employer's share of any employee benefits, exclusive of any salaries, wages or other direct payments to such employees, as may be prescribed in the resolution creating such funds. The recreation commission may receive and place in such funds any moneys from any source whatsoever which may be lawfully utilized for the purposes stated in the resolution creating such funds, including the proceeds of tax levies authorized by law for such purposes. The city or school district to which is certified the budget of any recreation commission which has established employee benefits contribution funds pursuant to this subsection shall levy an annual tax upon all taxable tangible property within the taxing district in an amount determined by the recreation commission to be necessary for the purposes for which such funds were created and to pay a portion of the principal and interest on bonds issued pursuant to K.S.A. 12-1774, and amendments thereto, except that no levy shall be made under this subsection which, when coupled with any levy made pursuant to subsection (e), is in excess of one mill without the approval of the city or school district. Taxes levied pursuant to this subsection shall be in addition to all other taxes authorized or limited by K.S.A. 12-1927, and amendments thereto, or any other provisions of law. For the purposes of this subsection, employee benefits shall include social security as provided by subsection (c) of K.S.A. 40-2305, and amendments thereto, workers' compensation as provided by K.S.A. 44-505c, and amendments thereto, unemployment compensation as provided by K.S.A. 44-710a, and amendments thereto, health insurance and retirement benefits;

(k) *establish a petty cash fund. The amount of moneys in a petty cash fund shall not exceed \$1,000 at any one time;*

(l) acquire title to personal property by purchase, bequest, gift or other donation and acquire title to real property by devise, gift or other donation. Whenever property owned by a recreation commission is sold,

the proceeds shall be used for recreation purposes;

~~(H)~~ (m) make improvements for recreation system purposes; and

~~(m)~~ (n) perform any other acts necessary to carry out the provisions of this act.

Sec. 2. K.S.A. 2008 Supp. 72-6426 is hereby amended to read as follows: 72-6426. (a) There is hereby established in every district a fund which shall be called the contingency reserve fund. Such fund shall consist of all moneys deposited therein or transferred thereto according to law. The fund shall be maintained for payment of expenses of a district attributable to financial contingencies as determined by the board. ~~Except as otherwise provided in subsection (b), at no time in any school year shall the amount maintained in the fund exceed an amount equal to 6% of the general fund budget of the district for the school year.~~ (b) ~~In any school year,~~

(b) (1) *Except as otherwise provided in subsection (c), at no time in school year 2008-2009 through school year 2011-2012 shall the amount maintained in the contingency reserve fund exceed an amount equal to 10% of the general fund budget of the district for the school year.*

(2) *Except as otherwise provided in subsection (c), at no time in school year 2012-2013 or any school year thereafter shall the amount maintained in the contingency reserve fund exceed an amount equal to 6% of the general fund budget of the district for the school year.*

(c) (1) If the amount in the contingency reserve fund of a district is in excess of the amount authorized under subsection ~~(a) to be maintained in the fund~~ (b), and if such excess amount is the result of a reduction in the general fund budget of the district for the school year because of a decrease in enrollment, the district may maintain the excess amount in the fund until depletion of such excess amount by expenditure from the fund for the purposes thereof.

(2) *The limitation on the amount which may be maintained in the contingency reserve fund imposed under subsection (b) shall not apply to any district whose state financial aid is computed under the provisions of K.S.A. 72-6445a, and amendments thereto. Any such district may maintain the excess amount in the fund until depletion of such excess amount by expenditure from the fund for the purposes thereof.*

Sec. 3. K.S.A. 2008 Supp. 12-1928 and 72-6426 are hereby repealed.

Sec. 4. This act shall take effect and be in force from and after its publication in the Kansas register.

Approved April 20, 2009.

Published in the *Kansas Register* April 30, 2009.
