

## 2023 Kansas Statutes

**12-110d. Special fund for replacement of ambulance or emergency medical service equipment; transfer, use and budgeting of funds; municipality defined.** (a) The governing body of the municipality is hereby authorized and empowered to transfer annually, by resolution, any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, and subject to legal expenditure, 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 to be established for replacement of ambulance or emergency medical service equipment. Upon the adoption of such resolution, the amount provided in such resolution shall be transferred and credited to such special fund.

(b) All moneys credited to such special fund shall be used by such governing body for the replacement of ambulance or emergency medical service equipment and such fund shall not be subject to K.S.A. 79-2925 to 79-2936, inclusive, or acts amendatory thereof or supplemental thereto. In making the budget of such governing body, the amounts credited to, and the amount on hand in, such special fund and the amounts expended therefrom shall be shown for the information of the taxpayers of the municipality.

(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 and empowered by resolution to retransfer such amount not needed and such retransfer and expenditure thereof shall be subject to the provisions of K.S.A. 79-2925 to 79-2936, inclusive, or acts amendatory thereof or supplemental thereto.

(d) For the purposes of this section, "municipality" means any city, county or other political subdivision operating ambulance service or emergency medical service.

**History:** L. 1980, ch. 57, § 1; April 25.