

2023 Kansas Statutes

19-119. County equipment and technology reserve fund; purpose; investment and transfer of moneys in fund. (a) The board of county commissioners of any county may provide, by adoption of a resolution, for a county equipment and technology reserve fund to finance the acquisition of equipment and technology. Moneys may be budgeted and transferred to such fund from any source that may be lawfully utilized for such purposes, including use charges on the various departments and agencies of the county to finance new and replacement equipment and technology.

(b) For the purposes of this act, equipment and technology shall include machinery, vehicles and any other equipment or personal property including, but not limited to, computer hardware and software, supplies and technology expenses, including cloud technology costs.

(c) Moneys credited to such fund from annually budgeted transfers shall not thereafter be subject to the provisions of K.S.A. 79-2925 to 79-2937, inclusive, and amendments thereto. In making the budgets of such county, the amounts credited to, and the amount on hand in, such fund and the amount expended therefrom shall be shown thereon for the information of the taxpayers of such county. Moneys in such fund may be invested in accordance with the provisions of K.S.A. 10-131, and amendments thereto, with interest thereon credited to such fund.

(d) If the board of county commissioners determines that money that has been credited to such fund or any part thereof is not needed for the purposes for which such moneys have been budgeted or transferred, the board may transfer, by adoption of a resolution, such amount not needed to the fund from which it came and such retransfer and expenditure thereof shall be subject to the budget requirement provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto.

History: L. 1987, ch. 91, § 1; L. 2023, ch. 10, § 3; July 1.