

**19-3612c. Same; fire protection reserve fund; source of revenue; limitations.** The governing body of any fire district organized under K.S.A. 19-3601 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, a copy thereof shall be delivered to the treasurer of such fire district. The treasurer shall credit the amount provided in such resolution to such special fund and shall debit the general fund of the district, as the case may be.

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. However, 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 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 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.

**History:** L. 1971, ch. 97, § 1; L. 1993, ch. 279, § 3; July 1.