

**80-1558. Township special fire protection reserve fund; source of revenue; limitations.** (a) The governing body of any township, by resolution, is hereby authorized and empowered to transfer, annually, from the fire fund of such township not to exceed 25% of the amount of money credited to the fire fund, and subject to legal expenditure, in such year to a special fire protection reserve fund.

(b) Upon the adoption of such resolution, a copy thereof shall be delivered to the treasurer of such township and the treasurer shall credit the amount provided in such resolution to such special fund and shall debit the fire fund. All moneys credited to such special fund shall be used by such township 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 the provisions of K.S.A. 79-2925 to 79-2937, inclusive, and amendments thereto. When making the budgets of such township 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 such township.

(c) If the governing body of the township 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, by adoption of a resolution, may retransfer such amount not needed to the fund from which it came. Such retransfer and expenditure thereof shall be subject to the provisions of K.S.A. 79-2925 to 79-2937, inclusive, and amendments thereto.

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