

## 2023 Kansas Statutes

**19-4485. Agency operating costs; budget; tax levy, use of proceeds; special fund established.**

(a) Any county adopting the provisions of this act and each incorporated city within such county shall share in the cost of operating the law enforcement agency as follows: Two-thirds of the operating cost shall be paid by the county and 1/3 shall be paid by the incorporated cities within such county in the proportion that the population of each such city bears to the total population of all such cities within the county.

On or before the first Monday of July of each year the agency shall prepare and submit to the board of county commissioners of the county and the governing body of each incorporated city within such county a budget of expenditures for the operation of such agency and the department for the next budget year, itemizing the expenses and amounts and the purpose, and shall certify the proportionate liability of each such political subdivision therefor. The board of county commissioners of said county shall levy a tax upon all assessed taxable tangible property of such county sufficient to raise the amount of the budget for which said county is liable and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county, and the governing body of each city shall levy a tax upon all assessed taxable property of such city sufficient to raise the amount of the budget for which said city is liable and to pay a portion of the principal and interest on bonds issued by such city under the authority of K.S.A. 12-1774, and amendments thereto. No such levy shall exceed the levy made by such county or any such city, respectively, for law enforcement purposes in the year in which the provisions of this act are adopted. The moneys derived from all levies, except for amounts to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county, made hereunder shall be deposited in the county treasury and credited to a separate fund to be expended for the operation of the county law enforcement agency and department.

(b) On the second Monday in January of the year next following the primary election at which the provisions of this act are adopted, the county treasurer of such county shall transfer from the general fund of such county to the separate fund for law enforcement provided for in subsection (a) an amount not to exceed the amount budgeted for the office of sheriff and the sheriff's department in such county for such year, and the treasurer of each city within such county shall pay over to the county treasurer an amount not to exceed the amount budgeted by such city for law enforcement purposes in such year, and the county treasurer shall deposit the same in said special fund. The amounts so transferred or paid over shall be in the proportions provided in subsection (a) and shall be used for the operation and management of the law enforcement agency in such year.

**History:** L. 1974, ch. 130, § 18; L. 1979, ch. 52, § 135; L. 1990, ch. 66, § 35; May 31.