

## 2021 Kansas Statutes

**19-4443. County law enforcement agency and department; cost of operation; budget; reserve fund; hearing; tax levy, use of proceeds.** (a) Subject to the provisions of subsection (c) and (d), any county adopting the provisions of this act and each incorporated city within such county shall share in the cost, exclusive of medical expenses of prisoners, of operating the law enforcement agency and department in the same proportion as the budget of each such political subdivision for the operation of the sheriff's department or the police department, as the case may be, in the fiscal year in which this act is adopted bears to the total of all such budgets in said fiscal year.

(b) On or before the first Monday in July of each year the agency shall prepare and submit to the board of county commissioners of the county and to 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. An amount not to exceed 15% of any annual budget may be allocated to a special accruing emergency reserve fund. In making the budget, any amounts credited to, and the amounts on hand in, such reserve fund and the amounts expended therefrom shall be shown for the information of the taxpayers of the county. Not less than 10 days prior to submitting such budget, the agency shall hold a hearing thereon in accordance with the provisions of K.S.A. 79-2929, and amendments thereto. The annual budget of expenditures of the agency shall not exceed 110% of the annual budget of expenditures for the preceding fiscal year except that all expenditures incurred by the agency or department for motor fuels, lubricants and other transportation-related products shall be exempt from the budgetary limitation to the extent that the cost of such expenditures exceeds 110% of the preceding fiscal year's budget for the same such expenditures. 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 of the cities shall levy a tax upon all assessed taxable tangible property of such city sufficient to raise the amount of the budget for which the 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. 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.

(c) In any county where only two cities and the county levy a tax as provided in subsection (b) and one such city is a city of the first class and the other city is a city of the third class, each such city and the county shall levy a tax for the costs of the law enforcement agency and department commencing with the levy for 1979, in an amount computed as follows:

(1) When the budget for the law enforcement agency and department is established for the next year, the levy for the city of the first class shall be computed in accordance with subsection (a);

(2) the levy for the city of the third class then shall be fixed at a rate higher or lower than its previous mill levy for such purpose, by an amount equal to the net increase or decrease in the mill levy rate that the levy of the city of the first class bears to that of its levy for the previous year;

(3) the county then shall levy a tax at a mill rate sufficient to pay the remaining portion of the budget of the law enforcement agency and department.

(d) When the budget for the Riley county law enforcement agency and department is established for 1998, the city of Manhattan shall levy a tax at a mill rate sufficient to fund 80% of the budget of the law enforcement agency and department and the county shall levy a tax at a mill rate sufficient to fund 20% of the budget of the law enforcement agency and department. Thereafter, the governing body of the city of Manhattan and the board of county commissioners of Riley county shall determine annually, by adoption of a joint resolution, the portion which the city and county shall pay to fund the budget of the law enforcement agency and department. If a joint resolution is not adopted by the second Monday in June each year, the funding formula adopted the previous year shall continue in effect.

History: L. 1972, ch. 91, § 20; L. 1974, ch. 132, § 5; L. 1975, ch. 172, § 5; L. 1978, ch. 104, § 2; L. 1979, ch. 52, § 134; L. 1981, ch. 128, § 1; L. 1990, ch. 66, § 34; L. 1997, ch. 3, § 2; Mar. 20.