



**A RESOLUTION TRANSFERRING FUNDS TO CAPITAL IMPROVEMENT AND EQUIPMENT
RESERVE FUNDS**

WHEREAS, K.S.A. 19-119 authorizes counties to budget and transfer moneys from any source which may be lawfully utilized for such purposes; and

WHEREAS, K.S.A. 19-120 provides for the establishment of a capital improvement fund to finance, in whole or in part, any public improvement need set forth in the adopted capital improvement plan, including the repair, restoration and rehabilitation of existing public facilities; and

WHEREAS, K.S.A. 19-120 authorizes counties to transfer money from other county funds lawfully available for improvement purposes; and

WHEREAS, K.S.A. 12-2615 authorized counties to transfer money from a risk management fund to a risk management reserve fund; and

WHEREAS, K.S.A. 79-2958 authorizes counties to transfer money from a fund with an unexpended balance if the funds are no longer be required due to the discontinuation of the levy for the fund; and

WHEREAS, K.S.A. 12-110d authorizes counties to transfer annually by resolution any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service that is not needed for general operating expenses of the ambulance or emergency medical service in such year to a special fund for the replacement of ambulances or emergency medical equipment.

**BE IT THEREFORE RESOLVED
BY**

THE BOARD OF COUNTY COMMISSIONERS OF FRANKLIN COUNTY

That the County Clerk is hereby authorized to transfer monies on or before December 31, 2025, up to but not to exceed the amount indicated below from the following name funds to the respective equipment reserve and capital improvement funds; provided, however, that such monies are determined to be available for transfer at the close of the 2025 fiscal year;

From Fund	Account Number	To Fund	Account Number	Amount
County Building	150-500-700	General Fund Equip Res Fund	517-400-313	\$ 240,000.00
County Building	150-500-700	Capital Improvement Fund	520-400-700	\$ 704,500.00
Special Liability	134-500-700	Risk Management Reserve	135-400-131	\$ 50,000.00
Road & Bridge	102-500-703	Road & Bridge Spec.	103-400-131	\$ 900,000.00
Road & Bridge	102-500-720	Capital Improvement Fund	520-400-700	\$ 50,000.00
Health Dept	108-500-701	Health Dept Spec Equip	109-400-131	\$ 25,000.00
Noxious Weed	122-500-700	Noxious Weed Spec Equip	123-400-131	\$ 10,000.00
Solid Waste	402-500-700	Solid Waste Capital Impr	988-400-131	\$ 50,000.00
General	100-518-701	General Fund Equip Res Fund	517-400-313	\$ 70,000.00
General	100-518-701	Capital Improvement Fund	520-400-700	\$ 100,000.00
Ambulance	152-500-702	Ambulance Special Equipment	153-400-131	\$ 250,000.00
Tourism and Conv	128-500-248	Fair Premium	144-400-731	\$ 7,000.00
Tourism and Conv	128-500-248	Fair Building	146-400-731	\$ 8,100.00
Tourism and Conv	128-500-248	Historical Society	156-403-731	\$ 2,000.00
			Total	\$ 2,466,600.00

That monies credited to such funds from such transfers shall not thereafter be subject to the provisions of K.S.A. 79-2925 to K.S.A. 79-2937, inclusive.

ADOPTED this 17th day of December, 2025.



Rodney Harris, Chairman

Received and recorded this 17th day of December, 2025.



Janet Paddock, County Clerk

