

## 2023 Kansas Statutes

**44-505f. City as self-insurer; establishment of reserve fund; retransfers.** (a) The governing body of any city may act as a self-insurer under the workmen's compensation act. If the governing body elects to act as a self-insurer, it shall by resolution create a separate fund in the budget and accounts of such city which shall be a reserve fund for the payment of workmen's compensation claims, judgments and expenses. Payments to such reserve fund may be made from moneys available to the city under the provisions of K.S.A. 44-505c, and amendments thereto, and by the transfer of moneys from any other funds or accounts of the city in reasonable proportion to the estimated cost of providing workmen's compensation benefits to the employees of the city compensated from such funds. Any balance remaining in such reserve fund at the end of the fiscal year shall be carried forward into the reserve fund for succeeding fiscal years. Such fund shall not be subject to the provisions of K.S.A. 79-2925 to 79-2937, inclusive, and acts amendatory thereof or supplemental thereto, except that in making the budget of such city, the amounts credited to and the amount on hand in such reserve fund, and the amount expended therefrom, shall be included in the annual budget for the information of the residents. Interest earned on the investment of moneys in such fund shall be credited to such fund.

(b) If the governing body of any city shall determine on an actuarial basis that money which has been credited to such fund, or any part thereof, is no longer needed for the purposes for which it was established, said governing body may transfer such amount not needed to the funds or accounts from which the money was received. Any money so transferred shall be budgeted in accordance with the provisions of K.S.A. 79-2925 to 79-2937, inclusive, and acts amendatory thereof or supplemental thereto.

(c) The provisions of this section shall be construed as supplemental to and as part of the workmen's compensation act.

**History:** L. 1980, ch. 145, § 1; July 1.