

## Budget Document Checklist & Timeline

### Receiving the Budget

- ✓ All taxing subdivisions will electronically submit budgets to the County Clerk by **October 1<sup>st</sup>** (KSA 79-2988, KSA 79-2930). **Budgets not received by 5:00 PM on October 1<sup>st</sup>, use the previous year's budget information and amount of ad valorem tax to be levied for such taxing subdivision.**

### Reviewing the Budget

- ✓ Verify municipality has provided **all** required documents for budget submission (see required document checklist)
- ✓ Verify the Notice of Budget Hearing was published at least 10 days before the budget hearing was held (KSA 79-2929)
- ✓ Verify the expenditure and ad valorem tax amounts found on the Certificate page do not exceed the corresponding expenditure and ad valorem tax amounts found on the published Notice of Budget Hearing (KSA 79-2930)
- ✓ Verify Revenue Neutral Rate Hearing was published at least 10 days before hearing was held and includes required information (KSA 79-2988)
- ✓ Verify resolution and roll call vote are complete and included with budget documents, if subdivision exceeded RNR (KSA 79-2988)

### Setting the Levy

- ✓ Reduce ad valorem taxes as necessary (KSA 79-2930, KSA 79-2988)
  - Verify subdivision has not levied more than the Revenue Neutral Rate (if provisions of KSA 79-2988(b) were not followed).

Note: If subdivision levied the same amount of ad valorem dollars as last year, the final levy rate CAN exceed RNR if the final assessed valuation is lower than estimated assessed valuation used in the RNR calculation (KSA 79-2988(i)).
- ✓ Notify municipality of any reductions (KSA 79-1965)
- ✓ **Indicate the final assessed valuation and levy rates on the Certificate page (KSA 79-2930)**
- ✓ Provide levies to the county treasurer on or before November 1<sup>st</sup> (KSA 79-1803)
- ✓ Submit all budgets to Municipal Services electronically by **December 31<sup>st</sup>** (KSA 79-2930, KSA 79-2988)



Office of Accounts and Reports  
Municipal Services

## Budget Document Checklist

Budget documents *required* by municipality type

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| <p><b><u>Counties and Cities</u></b></p> <ul style="list-style-type: none"> <li>• Certificate Page (signed by governing body)</li> <li>• Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates</li> <li>• Schedule of Transfers</li> <li>• Statement of Indebtedness</li> <li>• Statement of Lease Purchase</li> <li>• Library Grant Page (if applicable)</li> <li>• <b>All</b> Applicable Fund Pages</li> <li>• Published Notice of Budget Hearing</li> <li>• Published Notice of RNR Hearing (if applicable)</li> <li>• Neighborhood Revitalization (if applicable)</li> <li>• TIF (if applicable)</li> <li>• Resolution to exceed RNR approved by governing body (if applicable)</li> <li>• Certified Roll Call Vote on resolution to exceed RNR (if applicable)</li> </ul> | <p><b><u>Townships</u></b></p> <ul style="list-style-type: none"> <li>• Certificate Page (signed by governing body)</li> <li>• Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates</li> <li>• Schedule of Transfers</li> <li>• Statement of Indebtedness</li> <li>• Statement of Lease Purchase</li> <li>• Library Grant Page (if applicable)</li> <li>• <b>All</b> Applicable Fund Pages</li> <li>• Published Notice of Budget Hearing</li> <li>• Published Notice of RNR Hearing (if applicable)</li> <li>• Neighborhood Revitalization (if applicable)</li> <li>• TIF (if applicable)</li> <li>• Resolution to exceed RNR approved by governing body (if applicable)</li> <li>• Certified Roll Call Vote on resolution to exceed RNR (if applicable)</li> </ul>                                                                                                  |
| <p><b><u>Recreation Commissions</u></b></p> <ul style="list-style-type: none"> <li>• The budget that is required by <i>KSA 12-1927</i></li> <li>• Certificate Page (signed by governing body)</li> <li>• Statement of Lease Purchase</li> <li>• <b>All</b> Applicable Fund Pages</li> <li>• Published Notice of Budget Hearing</li> <li>• Published Notice of RNR Hearing (if applicable)</li> <li>• Resolution to exceed RNR approved by governing body (if applicable)</li> <li>• Certified Roll Call Vote on resolution to exceed RNR (if applicable)</li> </ul>                                                                                                                                                                                                                            | <p><b><u>Special Districts</u></b><br/>(<i>Cemetery, Fire, Community College, Library Districts, Water Districts, etc.</i>)</p> <ul style="list-style-type: none"> <li>• Certificate Page (signed by governing body)</li> <li>• Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates</li> <li>• Schedule of Transfers</li> <li>• Statement of Indebtedness</li> <li>• Statement of Lease Purchase</li> <li>• Library Grant Page (if applicable)</li> <li>• <b>All</b> Applicable Fund Pages</li> <li>• Published Notice of Budget Hearing</li> <li>• Published Notice of RNR Hearing (if applicable)</li> <li>• Neighborhood Revitalization (if applicable)</li> <li>• TIF (if applicable)</li> <li>• Resolution to exceed RNR approved by governing body (if applicable)</li> <li>• Certified Roll Call Vote on resolution to exceed RNR (if applicable)</li> </ul> |

## Budget Timeline

If exceeding Revenue Neutral Rate (RNR), follow procedure outlined in KSA 79-2988

- **June 15:** Assessed property valuation estimate and RNR issued from County Clerk
- **July 20:** Last day to notify County Clerk of intent to levy above RNR
  - County Clerk will notify tax payers via mail/email of all taxing subdivisions exceeding RNR 10 days prior to first hearing in the county
- **August 20 - September 20 (only if exceeding RNR):** Hold RNR hearing prior to or in conjunction with budget hearing
  - Publication at least 10 days prior to RNR hearing (newspaper and website, if maintained)\*
  - Governing body passes resolution to exceed RNR, records roll call vote, and then formally adopts budget anytime AFTER resolution passes
    - Resolution MUST be passed at the RNR hearing at the conclusion of the public comment period BEFORE the hearing is closed.
    - Roll call vote is recorded & submitted with budget docs even if resolution fails
- **By September 20:** Hold budget hearing
  - Publication at least 10 days prior to budget hearing\*
- **By October 1:** Governing body certifies budget to County Clerk
  - If certified budget not received by 5:00 PM, County Clerk shall use the previous year's budget information and amount of ad valorem tax to be levied for taxing subdivision
- **By December 31:** County Clerk submits budget to Municipal Services as a PDF.

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**\*Best Practice:** Contact newspaper(s) in advance to confirm publication content due dates, procedure, and contact information! There is no remedy if the RNR hearing newspaper publication is missed.

## Recreation Commissions – Budget Timeline

*Italicized lines are specific to exceeding Revenue Neutral Rate (RNR)*

- **June 15:** Assessed property valuation estimate and RNR issued from County Clerk
- **July 11:** Last day for notice of budget hearing to be published in weekly or daily newspaper (not exceeding RNR)
- **July 20:** *Last day to notify County Clerk of intent to levy above RNR*
  - *Cannot levy a rate in excess of maximum levy set by current resolution with city or school district; unless procedures in KSA 12-1927(c) have been completed to increase levy stated in resolution*
- **July 22:** Last day to hold budget hearing (not exceeding RNR)
- **July 22 – July 31:** Rec commission formally adopts budget (not exceeding RNR)
- **August 1:** Budget due to city or school district, & County Clerk (not exceeding RNR)
- **August 20-September 20:** *RNR hearing prior to or in conjunction with budget hearing*
  - *Publication at least 10 days prior to RNR hearing (newspaper and website, if maintained)\**
    - *Resolution MUST be passed at the RNR hearing upon the conclusion of the public comment period, but before the hearing is closed.*
    - *Roll call vote is recorded & submitted with budget docs even if resolution fails*
- **August 20 – September 20:** *Hold budget hearing*
  - *Publication at least 10 days prior to budget hearing\**
- **August 30 – October 1:** *Governing body certifies budget to County Clerk*
  - If certified budget not received by 5:00 PM, County Clerk shall use the previous year's budget information and amount of ad valorem tax to be levied for taxing subdivision
- **By December 31:** County Clerk submits budget to Municipal Services as a PDF.

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