**Checklist for Amending the Budget**

The purpose of this checklist is to assist with preparation, adoption, and submission of an amended budget. K.S.A. 79-2929a requires that an amended budget be processed in the same manner as the original budget and be submitted via electronic means (i.e. .pdf or Excel workbook, or a combination of the two formats).

A budgeted fund should be amended to increase budget authority prior to expenditures exceeding existing budget authority.

1. Amending a budgeted fund requires the existence of receipts or unencumbered cash, or both, exceeding that which was projected when the budget was first adopted or last amended. For example, beginning unencumbered cash of the fund may actually be greater than what was projected when the fund was adopted several months earlier. Or, dollars not budgeted may have been transferred into the fund from a utility fund. Or, sales tax receipts are coming in higher than what was projected, etc.

Inasmuch as a fund’s total resources (beginning unencumbered cash + projected receipts) must equal the fund’s expenditure amount (i.e. budget authority), to increase a fund’s expenditure authority through amendment it is essential that there be previously unidentified dollars.

A proposed amendment must be completed on or before the last day of the fiscal year or it is of no legal effect. However, submission to the county clerk may occur following close of the fiscal year.

2. Input page

a. Enter the municipality name.

b. Enter the county name.

c. Enter the budget year.

d. Enter the ad valorem tax year (one year earlier than the budget year).

e. Enter the name of the fund (or funds) being amended.

f. Enter the statutory authority for the fund (not critical if this is not readily ascertainable)

3. Certificate page

a. Fund expenditure amounts should agree with totals on the fund page.

c. Page numbers of the amended budget should be shown.

d. One or more governing body members should sign the certificate page.

4. Fund page

a. Line items (e.g. “sales tax,” “contractual,” etc.) should match up with what appears on the fund page originally adopted or last amended, along with any new line items added for purpose of the amendment.

b. The left-hand column numbers for beginning unencumbered cash, receipts, and expenditures should be exactly as when originally adopted or last amended and, for tax levy funds, the line item entitled “Unencumbered Cash Balance December 31” should always be “0.”

c. The right-hand column numbers will in many cases be the same as what was originally adopted or last amended, but will also reflect an overall increase in “resources available.” The increase in resources available over what was originally adopted or last amended is the dollar amount that may be used to increase the total expenditures, thus providing increased expenditure authority. This increase may come from higher than budgeted beginning unencumbered cash, increased sales tax, increased license fees, unbudgeted transfers, etc. The only receipt line item that may not be increased over what was originally adopted is that for ad valorem tax.

d. Enter the page number (certificate page is page number 1).

5. Notice of budget hearing (from the InputBudSum tab)

a. Provides the date, time, and location of the hearing.

b. Provides a location where the public may review the budget prior to the hearing.

c. Cells for each fund name, tax rate (if applicable), tax amount levied (if applicable), the budgeted expenditure amount and the proposed increase in the fund expenditure amount should be completed prior to publication (names and numbers flow into this page; if anything is missing please check the input and fund pages for missing names or numbers).

d. The notice of budget hearing should include the name of a municipality official.

f. Enter the page number.

6. Published notice of budget hearing

a. Always check the actual publication to insure that the time, place, and location of the hearing and where the budget may be reviewed is legible and published correctly.

b. Also, always check to insure that the proposed expenditure amounts are correct.

c. Check to insure that publication occurred at least 10 days prior to the hearing date.

7. Submission of the amended budget

a. The amended budget should be submitted to the county clerk via electronic means. Check with the county clerk to see how he or she wants the budget submitted.

b. A complete budget should be submitted (i.e. signed certificate page, all utilized fund pages, notice of budget hearing page/affidavit of publication).

8. Amending a previously amended fund – All of the steps above would apply except instead of using the amounts in the original budget you will use the amended fund line items and amounts.