

## **Budget Document Checklist & Timeline**

### **Receiving the Budget**

- ✓ Taxing subdivisions not exceeding the Revenue Neutral Rate are due to the County Clerk by **August 25<sup>th</sup>**.
- ✓ Taxing Subdivisions following procedure to exceed Revenue Neutral Rate will submit budgets to County Clerk by **October 1<sup>st</sup>** (KSA 79-2988)
- ✓ Budgets, in their entirety, are required to be submitted to the County Clerk **electronically** (KSA 79-2930) *See document checklist*

### **Reviewing the Budget**

- ✓ Verify municipality has provided **all** required documents for budget submission (see required document list)
- ✓ 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 steps to hold an RNR hearing were not met or RNR resolution was not adopted under the provisions of KSA 79-2988)
- ✓ 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 79-2988)

## Budget Document Checklist

<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 Applicable Fund Pages</b></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>• <b>Certified Roll Call Vote on resolution to exceed RNR (if applicable)</b></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 Applicable Fund Pages</b></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>• <b>Certified Roll Call Vote on resolution to exceed RNR (if applicable)</b></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 Applicable Fund Pages</b></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>• <b>Certified Roll Call Vote on resolution to exceed RNR (if applicable)</b></li> </ul>	<p><b><u>Special Districts</u></b> <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 Applicable Fund Pages</b></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>• <b>Certified Roll Call Vote on resolution to exceed RNR (if applicable)</b></li> </ul>

## Exceeding RNR – Budget Timeline

If exceeding Revenue Neutral Rate (RNR), follow procedure [KSA 79-2988](#)

- **June 15<sup>th</sup>:** Assessed property valuation estimates distributed from County Clerks (will include the Revenue Neutral Rate)
- **July 20<sup>th</sup>:** Last day to notify County Clerk of intent to levy above RNR
  - Provide County Clerk proposed tax rate and hearing information
  - **County Clerk will notify tax payers via mail/email of all taxing subdivisions exceeding RNR 10 days prior to first hearing**
- **August 20<sup>th</sup> – September 20<sup>th</sup>:** Hold RNR hearing *prior to or in conjunction with* budget hearing
  - **Publication of hearing must be done 10 days prior to RNR hearing\***
  - **Publish in newspaper *and* website (if website is maintained)**
- **August 20<sup>th</sup> – September 20<sup>th</sup>:** Hold budget hearing
  - Publication of hearing must be done 10 days prior to budget hearing
- **August 20<sup>th</sup> – October 1<sup>st</sup>:** Governing body passes resolution to exceed RNR (if applicable), records roll call for governing body vote, and then formally adopts budget
  - **Note:** Roll Call Vote will still be recorded and submitted with budget documents if resolution fails.
- **August 30<sup>th</sup> – October 1<sup>st</sup>:** Governing body certifies budget to County Clerk

***\*Best Practice:** Contact your 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.*

## Not Exceeding RNR – Budget Timeline

- **June 15<sup>th</sup>:** Assessed property valuation estimates distributed from County Clerks (will include the Revenue Neutral Rate)
- **By August 4<sup>th</sup>:** Publish Notice of Budget Hearing in newspaper
- **By August 15<sup>th</sup>:** Hold budget hearing at least 10 days after published Notice of Budget Hearing
- **August 15<sup>th</sup> – 25<sup>th</sup>:** Governing body formally adopts budget
- **August 25<sup>th</sup>:** Governing body electronically submits budget to County Clerk

## Recreation Commissions – Budget Timeline

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

- **June 15<sup>th</sup>:** Assessed property valuation estimates distributed from County Clerks
- **July 11<sup>th</sup>:** Last day for notice of budget hearing to be published in weekly or daily newspaper (if not exceeding RNR)
- **July 20<sup>th</sup>:** *Last day to notify County Clerk of intent to levy above RNR*
  - *Clerk should be provided proposed tax rate and RNR hearing information (date, time, location)*
- **July 22<sup>nd</sup>:** Last day to hold budget hearing (if not exceeding RNR)
- **July 22<sup>nd</sup> – July 31<sup>st</sup>:** Recreation commission formally adopts budget (not exceeding RNR)
- **August 1<sup>st</sup>:** Recreation commission budget due to city or school district, and County Clerk (not exceeding RNR)
- **August 20<sup>th</sup>-September 20<sup>th</sup>:** *Hold RNR hearing prior to or in conjunction with budget hearing*
  - *Publication of hearing must be done 10 days prior to RNR hearing*
  - *Publish in newspaper and website (if website is maintained)*
- **August 20<sup>th</sup> – September 20<sup>th</sup>:** *Hold budget hearing*
  - *Publication of hearing must be done 10 days prior to budget hearing*
- **August 20<sup>th</sup> – October 1<sup>st</sup>:** *Governing body passes resolution to exceed RNR (if applicable) and formally adopts budget*
- **August 30<sup>th</sup> – October 1<sup>st</sup>:** *Governing body certifies budget to County Clerk*