August 16, 2012

**Budget Hearing**

Question: I’m pretty sure that I know the answer to this question, but figured that I would ask just to be sure. At the budget hearing when the public has the right to ask questions about the budget, is the governing body required to make changes if asked to do so?

Answer: No. K.S.A. 79-2929 provides that prior to submission of an adopted budget to the county clerk “the governing body . . . shall meet for the purpose of answering and hearing objections of taxpayers relating to the proposed budget and for considering amendments to such proposed budget.”

The statute provides taxpayers an opportunity to be heard regarding the proposed budget, but nothing in the statute or elsewhere within the budget law requires the governing body to make changes to the proposed budget based upon objections raised by taxpayers.

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Question: Is it pertinent that there be 10 days between when the budget is adopted and August 25 when it is due to the county clerk.  I know there has to be 10 days from the notice of the public hearing to when you can hold the public hearing but not sure about the other.

Any help is appreciated.  Thanks!

Answer: Good question.  There is nothing in the budget law that requires that you adopt your budget at least 10 days prior to August 25, or that you wait 10 days following adoption before submitting to the county clerk.

The budget law does require, however, that *the public hearing* be held on or before August 15.  (K.S.A. 79-2933.)  The law further provides that after the hearing the budget may be adopted, or changed and adopted.  Some municipalities hold the public hearing on one date, and adopt the budget on another, while some do both at the same meeting.

Once the budget is adopted it may be delivered to the county clerk; the August 25 date is merely one by which the budget is required to be adopted and submitted.

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Question: Good morning! Our tentative budget schedule is to have the budget hearing on August 7 and adopt the budget on the 21st of August. Am I correct that we can do it this way so long as the budget hearing is on or before August 15? If we have to do so, can we do our budget hearing on the 21st, as well (instead of doing it on the 7th)?

Thank you.

Answer: As to your first question, you are correct. Your proposed schedule is incompliance with the budget law.

Regarding your second question, while the budget law requires that the public hearing take place on or before August 15, this deadline - as with the August 25 deadline - would likely be found directory rather than mandatory if the issue would be litigated in a court of law; meaning that if you miss the August 15 public hearing deadline your budget would still be valid.  Notice, also, K.S.A. 79-2933, in which it is provided that “no levy . . . shall be invalidated because of . . . delay in preparing, publishing and filing said budget.”

So, the budget hearing may be held on August 21 provided that the notice of budget hearing is published at least 10 days prior to the hearing.

Of course, we suggest that you do your best to meet all budget-related deadlines.

We hope that this helps.

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Question: Good morning! Can the budget hearing and the adoption of the budget be on the same day? We always keep them separated but I can't find any statute that requires any time separation between the dates? Thanks!

Answer: Good question. Yes, the budget may be adopted at the same meeting as - and following - the budget hearing. K.S.A. 79-2933 merely states that the public hearing should take place no later than August 15 and that "[a]fter such hearing the budget shall be adopted or amended and adopted as amended . . . ." There is no requirement that the hearing and budget adoption take place at separate meetings, but no prohibition either.

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Question: Quick question for you…I know we have to approve the budget and set a public hearing (with publication) no later than 10 days prior to the hearing date which can be held no later than August 15th, and we have to submit the budget to the county by August 25th.

I was told that we have to adopt the budget at least ten days prior to August 25th. Is that right? I’m reading the statute and looking over everything on your website and it looks like we are ok to formally adopt the budget on August 21st and have our budget hearing on August 7th.

I think the City that gave me this info does their hearing and adoption at the same meeting…we don’t…

Thanks for any info you can provide

Answer: The following is the language in the budget law that addresses the August 15 deadline:

**79-2933.** **Time for budget hearing; adoption; validity of levies.** The hearing herein required to be held upon all budgets by all taxing subdivisions or municipalities of the state shall be held not less than ten (10) days prior to the date on which they shall certify their annual levies to the county clerk as required by law. [August 25.]  After such hearing the budget shall be adopted or amended and adopted as amended . . . .

The statute does not require that adoption take place on the day or night of your public hearing, but only that the budget be adopted “[a]fter such hearing . . . .”  The budget law does not specifically provide a date by which adoption must be made, except that the August 25 deadline for submission to the county clerk of an *adopted* budget pretty much nails down the adoption due date.

Your hearing will take place well before August 15 and you plan to adopt after your public hearing and on or before August 25, so you’re good to go.

We hope that this helps.

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