**County Clerk’s Budget Checklist**

**Receiving the Budget**

* All budgets are due to the County Clerk by **August 25th**. Taxing Subdivisions following procedure to exceed Revenue Neutral Rate will submit budgets to County Clerk by **October 1st** (See 2021 [Kansas Senate Bill 13](http://www.kslegislature.org/li/b2021_22/measures/sb13/) and [Senate Sub for HB 2104](http://www.kslegislature.org/li/b2021_22/measures/hb2104/)).
* Budgets, in their entirety, are required to be submitted to the County Clerk **electronically** (KSA 79-2930)

**Reviewing the Budget**

* Verify municipality has provide **all** required documents for budget submission
* 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 (2021 Kansas Senate Bill 13).

**Setting the Levy**

* Reduce ad valorem taxes as necessary (KSA 79-2930)
* **Verify subdivision has not levied more than the Revenue Neutral Rate (if RNR hearing was not held in accordance with 2021 Kansas Senate Bill 13).**
* 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 1st (KSA 79-1803)
* Submit all budgets to Municipal Services electronically, by **December 1st.**
  + New for 2022 budget submission: budgets will be submitted via portal on Municipal Services website. More information to come!

**County Clerk’s Budget Document Checklist**

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| --- | --- |
| **Counties and Cities**   * Certificate Page (signed by governing body) * Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates * Schedule of Transfers * Statement of Indebtedness * Statement of Lease Purchase * Library Grant Page (if applicable) * **All** Applicable Fund Pages * Budget Summary * Published Notice of Budget Hearing * Proof of Publication/Affidavit (if needed) * Neighborhood Revitalization (if applicable) * TIF (if applicable) * Published Revenue Neutral Rate Hearing Notice and Resolution approved by governing body (if applicable) | **Townships**   * Certificate Page (signed by governing body) * Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates * Schedule of Transfers * Statement of Indebtedness * Statement of Lease Purchase * Library Grant Page (if applicable) * **All** Applicable Fund Pages * Budget Summary * Published Notice of Budget Hearing * Proof of Publication/Affidavit (if needed) * Neighborhood Revitalization (if applicable) * Published Revenue Neutral Rate Hearing Notice and Resolution approved by governing body (if applicable) |
| **Recreation Commissions**   * The budget that is required by *KSA 12-1927* * Certificate Page (signed by governing body) * Statement of Lease Purchase * **All** Applicable Fund Pages * Budget Summary * Published Notice of Budget Hearing * Proof of Publication/Affidavit (if needed) * Approved Resolution by Governing Body (if applicable) * Published Revenue Neutral Rate Hearing Notice and Resolution approved by governing body (if applicable) | **Special Districts**  *(Cemetery, Fire, Community College, Library Districts, Water Districts, etc.)*   * Certificate Page (signed by governing body) * Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates * Schedule of Transfers * Statement of Indebtedness * Statement of Lease Purchase * Library Grant Page (if applicable) * **All** Applicable Fund Pages * Budget Summary * Published Notice of Budget Hearing * Proof of Publication/Affidavit (if needed) * Neighborhood Revitalization (if applicable) * TIF (if applicable) * Published Revenue Neutral Rate Hearing Notice and Resolution approved by governing body (if applicable) |

**Budget Timeline – Exceeding RNR**

**If exceeding Revenue Neutral Rate (RNR), follow procedure in 2021** [**Kansas Senate Bill 13**](http://www.kslegislature.org/li/b2021_22/measures/sb13/) **and** [**Senate Sub for House Bill 2104**](http://www.kslegislature.org/li/b2021_22/measures/hb2104/)

* **May 20th:** Motor Vehicle Tax Estimates distributed from County Treasurers
* **June 15th:** Assessed property valuation estimates distributed from County Clerks (will include the Revenue Neutral Rate)
* **July 20th:** Last dayto notify County Clerk of intent to levy above RNR
  + Clerk should be provided proposed tax rate and RNR hearing information (date, time, location)
  + Beginning in 2022, County Clerk will notify tax payers via mail/email of all taxing subdivisions exceeding RNR
* **August 20th – September 20th:** 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 20th – September 20th:** Hold budget hearing
  + Publication of hearing must be done 10 days prior to budget hearing
* **August 20th – October 1st:** Governing body passes resolution to exceed RNR (if applicable) and formally adopts budget
* **August 30th –** **October 1st:** Governing body certifies budget to County Clerk

***\*Tip:*** *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.*

**Budget Timeline – Not Exceeding RNR**

* **May 20th:** Motor Vehicle Tax Estimates distributed from County Treasurers
* **June 15th:** Assessed property valuation estimates distributed from County Clerks (will include the Revenue Neutral Rate)
* **By August 4th:** Publish Notice of Budget Hearing in newspaper
* **By August 15th:** Hold budget hearing at least 10 days after published Notice of Budget Hearing
* **August 15th – 25th:** Governing body formally adopts budget
* **August 25th:** Governing body electronically submits budget to County Clerk

**Budget Timeline – Recreation Commissions**

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

* **June 15th:** Assessed property valuation estimates distributed from County Clerks
* **July 11th:** Last day for notice of budget hearing to be published in weekly or daily newspaper (if not exceeding RNR)
* ***July 20th:*** *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 22nd:** Last day to hold budget hearing (if not exceeding RNR)
* **July 22nd – July 31st:** Recreation commission formally adopts budget (not exceeding RNR)
* **August 1st:** Recreation commission budget due to city or school district, and County Clerk (not exceeding RNR)
* ***August 20th-September 20th:*** *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 20th – September 20th:*** *Hold budget hearing*
  + *Publication of hearing must be done 10 days prior to budget hearing*
* ***August 20th – October 1st:*** *Governing body passes resolution to exceed RNR (if applicable) and formally adopts budget*
* ***August 30th – October 1st:*** *Governing body certifies budget to County Clerk*