

County Clerk's Standards

TOPIC: Budgets

Introductory Statement: The annual budget provides taxing entities with expenditure authority and authority to levy taxes to finance those expenditures. The annual budget process begins as early as March and no later than July 1 for the following proposed year. The Budget process should be completed by August 25. This allows the clerk time to review the budgets and set the tax levies in September or October. Tax paid in December is the funding to begin the proposed calendar year's budget. The taxes paid the following May further fund the proposed budget year.

Training: March-June at various locations in the state. Check the Municipal Services Web site listed below for Budget Workshops and Municipal Seminars. Budget Assistance is available for a fee.

Legal References(s):

- K.S.A. 79-2925 to 79-2937 Budget Law
- K.S.A. 79-1801 Deadline for Budget to be filed with the Clerk
- K.S.A. 79-1803 Set levies in October

Best Practices:

- Provide the Income and expense breakdown for the current year and prior year.
- Provide information on the County Clerk's Budget Information Form
- Provide information for the Statement of Indebtedness
- Provide information for the Statement of Conditional Lease-Purchase
- Review the transfers
- Check the maximum levy authority to see if Resolution is needed
- Calculate the levy in September or October
- Transmit by mail or electronically to the Division of Accounts and Reports
- Budget amendments
- GAAP Waiver Resolution

Background:

- Budgets and valuations are the foundation that Ad Valorem taxes are based on to uniformly collect taxes from individuals, business and corporations according to the property owned. Ad Valorem taxes are calculated to fund governmental entities that are not funded by other resources, taxes or fees.

Forms: <http://www.da.ks.gov/ar/muniserv/>

- Budget forms <http://www.da.ks.gov/ar/muniserv/budgets.htm#BudgetSpreadsheets>
- Sp City County Hwy Estimates <http://www.lkm.org/publications/budget-tipspop.html>
- County Treasurer's Budget Information
- County Clerk's Budget Information
- Resolution to exceed the maximum levy limit <http://www.da.ks.gov/ar/muniserv/budgets.htm#Ordinance>
- Amended Budget forms

Sample Letters and Other Reference Materials:

- Budget Manual (80 pages) download from web site.
- GAAP Waiver Procedures – Sample Resolution

- Budget Tips <http://www.lkm.org/publications/budget-tipspop.html>

Sources:

- Website <http://www.da.ks.gov/ar/muniserv/>
- Kansas Department of Administration
Division of Accounts and Reports
Municipal Services Section
900 SW Jackson , Room 351-S
Topeka, KS 66612-1248
- Municipal Services Team
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