Municipalities Checklist for Budgets

This checklist is to assist you with the submission of your budget to County Clerk by August 25. KSA 79-2930 requires the budget be submitted electronically to the County Clerk. Check with the County Clerk before submitting the budget.

   a. Did the governing body sign the document?
   b. Are all funds listed with page number and statute reference for the budgeted funds?
   c. Do the expenditure amounts agree with the fund page amounts?

2. Computation to Determine Limit for the proposed budget year
   a. Was the amount on line 15 of the computation page smaller than the total ad valorem tax found on the Certificate page?
   b. If smaller, was a resolution or an ordinance done and attached to the budget?
   c. If this is a city budget, was the ordinance published and attached to the budget?

3. Allocation of Motor (MVT), Recreational (RVT) and 16/20M Vehicle Tax
   a. Are all tax levy funds from last years budget listed on the allocation and do the levy amounts agree with last year budget?
   b. Do the County Treasurer’s estimated tax amounts agree with the total allocation from all tax levy funds for the proposed budget year?
   c. Was the allocated tax amount posted to each fund correctly?

4. Schedule of Transfers
   a. Were all transfers listed and traced to each fund?
   b. Was the statute listed which authorized the transfer?
   c. Were adjustments only made for non-budgeted funds transfer expenditures in the current or proposed columns?

5. Statement of Indebtedness
   a. Are all indebtedness listed?
   b. Does the amount for principal and interest agree to what was posted to the fund pages?
   c. Does the amount of outstanding debt agree with the Budget Summary/Notice of Budget Hearing?
   d. If no indebtedness, was the form attached to the budget and annotated with “None” on the form?

6. Statement of Conditional Lease-Purchase and Certificate of Participation
   a. Are the items listed intended to be purchased?
   b. Were the items posted to the correct fund pages?
   c. If no lease-purchases, was the form attached to the budget and annotated with “None” on the form?

7. Fund Pages
   a. Does the page state the name of the fund?
b. Does all fund pages have the first column completed for actual receipts and expenditures?
c. Are all three columns completed for budgeted or levied funds?
d. If miscellaneous category was used, was the amount 10% or less of total receipts or expenditures?
e. Was the Unencumbered Cash Balance Dec 31 balance negative for any column?
f. Was the Non-Appropriated Balance amount more than 5% to total expenditures for levy funds?
g. Does the expenditures and ad valorem tax amount agree with what’s found on the Certificate and Budget Summary/Notice of Budget Hearing pages?
h. Are all pages sequence numbered?

8. Budget Summary/Notice of Budget Hearing
   a. Were the place, date, time, and where the budget information located at on the form?
   b. Are the same fund pages listed as on the Certificate page?
   c. Do the fund’s amounts agree with the Certificate page?
   d. Does the Less: Transfers indicate the amount of transfers?
   e. Do the G.O. Bonds, Revenue Bonds, and Other amounts agree with the Statement of Indebtedness outstanding amounts?
   f. Does the Lease Purchase Principal amount agree with the Statement of Conditional Lease-Purchase and Certificate of Participation amounts?
   g. Did the Municipal Official sign the form?
   h. Was the page sequence numbered?
   i. Was the hearing schedule for at least 10 days after the Notice of Budget Hearing was published?
   j. After being published:
      Were there at least 10 days between the published date and the hearing being held?
      Did the amounts published agree with the Budget Summary?
      Was an Affidavit of Publication issued?

9. Submitting the budget to the County Clerk requires the following documents submitted:
   a. Certificate page
   b. Computation to Determine Limit for proposed budget year
   c. Allocation of Motor, Recreational and 16/20M Vehicle Tax
   d. Schedule of Transfers
   e. Statement of Indebtedness
   f. Statement of Conditional Lease-Purchase an Certificate of Participation
   g. All fund pages
   h. Budget Summary
   i. Published copy of Notice of Budget Hearing
   j. Affidavit of Publication
   k. Resolution or Published Ordinance
   l. Neighborhood Revitalization (if used)
   m. TIF (if used)