

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.

1. Certificate Page
 - 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)