

*As Amended by Senate Committee*

Session of 2008

**SENATE BILL No. 457**

By Committee on Ways and Means

1-22

10 AN ACT concerning municipalities and taxing subdivisions; amending  
11 K.S.A. 2007 Supp. 79-2926, 79-2929a and 79-2930 and repealing the  
12 existing sections.  
13

14 *Be it enacted by the Legislature of the State of Kansas:*

15 Section 1. K.S.A. 2007 Supp. 79-2926 is hereby amended to read as  
16 follows: 79-2926. (a) Subject to the provisions of subsection (b), the di-  
17 rector of accounts and reports shall prepare and prescribe forms for the  
18 annual budgets of all taxing subdivisions or municipalities of the state.  
19 Such forms shall show the information required by this act necessary and  
20 proper to disclose complete information as to the financial condition of  
21 such taxing subdivision or municipality, and the receipts and expenditures  
22 thereof, both past and anticipated.

23 (b) (1) From and after July 1, 2004 and based upon recommenda-  
24 tions by the state department of education, the director shall prepare and  
25 prescribe forms for the annual budget and a summary of the proposed  
26 budget of school districts. The state department of education shall make  
27 such recommendations after considering the best practices and standards  
28 established by the government finance officers association and the asso-  
29 ciation of school business officials.

30 (2) (A) The school district budget form shall include a separate table  
31 outlining the aggregate amount of expenditures for salaries and wages for  
32 the following categories:

- 33 (i) Certified and noncertified administrators;
- 34 (ii) persons employed full-time as teachers;
- 35 (iii) other certified employees who are not employed full-time as  
36 teachers;
- 37 (iv) classified employees;
- 38 (v) other positions designated by the state department of education;
- 39 and
- 40 (vi) substitutes and other temporary employees.

41 (B) The school district budget form shall show the number of full-  
42 time employee positions specified in paragraph (A) of this subsection and  
43 the average salaries or wages for such positions.

- 1 (C) The school district budget form shall show any other information  
2 recommended by the state department of education.
- 3 (3) The summary of the proposed budget form shall include:
- 4 (A) An overview of the proposed budget of the school district and the  
5 budgetary process;
- 6 (B) a summary of the changes in the proposed budget from the pre-  
7 vious budget year;
- 8 (C) a summary of the estimated expenditures to be made and reve-  
9 nues to be received in the ensuing budget year and the sources of such  
10 revenue;
- 11 (D) the internet website address for school building report cards  
12 compiled by the state department of education; and
- 13 (E) any other information specified by the state department of  
14 education.
- 15 (4) Nothing in this subsection (b) shall be construed as limiting the  
16 authority of school districts to develop and provide material or informa-  
17 tion in addition to that required by the state department of education.
- 18 (5) The state department of education shall provide technical advice  
19 and assistance to school districts to insure compliance with the provisions  
20 of this section.
- 21 (c) All such budget and tax levy forms shall be printed by the division  
22 of printing in such quantity as required by the director. The director shall  
23 deliver the forms for school districts to the clerk of the board of education  
24 of each school district. The forms for all other taxing subdivisions or mu-  
25 nicipalities of the state shall be delivered by the director to the county  
26 clerk of each county, who shall deliver the same to the presiding officer  
27 of the governing body of the respective taxing subdivisions or municipal-  
28 ities within the county.
- 29 (d) *Beginning in 2009, all such forms required by this section, shall*  
30 *be in an electronic format to facilitate filing such forms electronically.*
- 31 Sec. 2. K.S.A. 2007 Supp. 79-2929a is hereby amended to read as  
32 follows: 79-2929a. (a) The governing body of any taxing subdivision or  
33 municipality which is subject to the budget law provisions of K.S.A. 79-  
34 2925 through 79-2936, and amendments thereto, which proposes to  
35 amend its adopted current budget during the year in which such budget  
36 is in effect, shall be subject to the same publication, notice and public  
37 hearing requirements as required by K.S.A. 79-2929, and amendments  
38 thereto, for the adoption of the original budget. In addition, such pub-  
39 lished budget shall show any proposed changes in the amount of expend-  
40 itures, by fund. Any proposed increase in expenditures shall be balanced  
41 by previously unbudgeted increases in revenue other than ad valorem  
42 property taxes. A copy of the adopted amended budget shall be filed with  
43 the county clerk and with the director of accounts and reports. *Beginning*

1 *in 2009, all such budget information shall be filed electronically with the*  
2 *county clerk and with the director of accounts and reports.*

3 (b) Whenever a clerical error in the calculation of the assessed val-  
4 uation of any taxing subdivision or municipality which is subject to the  
5 provisions of K.S.A. 79-2925 through 79-2936, and amendments thereto,  
6 is discovered after the governing body has adopted the budget and prior  
7 to October 1, the governing body may amend such budget. Any budget  
8 amended pursuant to this subsection shall be subject to the same publi-  
9 cation, notice and public hearing requirements as required by K.S.A. 79-  
10 2929, and amendments thereto, for the adoption of the original budget.  
11 A copy of such amended budget shall be filed with the county clerk and  
12 the director of the division of accounts and reports. *Beginning in 2009,*  
13 *all such budget information shall be filed electronically with the county*  
14 *clerk and with the director of accounts and reports.*

15 (c) ***Upon request thereof, the county clerk shall provide, with-***  
16 ***out charge, assistance to any taxing subdivision or municipality in***  
17 ***complying with the electronic filing requirements of this section.***

18 Sec. 3. K.S.A. 2007 Supp. 79-2930 is hereby amended to read as  
19 follows: 79-2930. (a) Two copies of the budget certificate giving the  
20 amount of ad valorem tax to be levied and the total amount of the adopted  
21 budget of expenditures by fund, along with itemized budget forms for  
22 each and every fund and proof of publication of the notice of budget  
23 hearing containing the budget summary shall be presented to the county  
24 clerk within the time prescribed by K.S.A. 79-1801 and amendments  
25 thereto. *Beginning in 2009, all such budget information shall be filed*  
26 *electronically with the county clerk.* Where action has been taken under  
27 any statute to increase the amount of tax to be levied authorized by law,  
28 a statement showing the increased amount or tax levy rate voted, or a  
29 copy of the charter resolution or ordinance making the change, shall be  
30 attached to the budget each year the change is in effect.

31 (b) The county clerk shall make any reductions to the ad valorem tax  
32 to be levied, compute the tax levy rates based on the final equalized  
33 assessed valuation, and enter such on the budget certificate before at-  
34 testing the budget, except that with regard to levies made under K.S.A.  
35 75-2551, and amendments thereto, such levies shall be based upon the  
36 certified preliminary abstract of property values submitted to the director  
37 of property valuation pursuant to K.S.A. 79-1604, and amendments  
38 thereto. A copy of all budgets for taxing subdivisions of the county, prop-  
39 erly attested, shall be filed with the director of accounts and reports, along  
40 with a copy of the tax levy rate summary required of the county treasurer  
41 by K.S.A. 79-2002, and amendments thereto. *Beginning in 2009, all such*  
42 *budget information shall be filed electronically with the director of ac-*  
43 *counts and reports.*

1 (c) Each fund of the adopted budget certified to the county clerk in  
2 no event shall exceed the amount of ad valorem tax to be levied and the  
3 proposed expenditures of such fund in the proposed budget as originally  
4 published. The governing body of each taxing subdivision shall not certify  
5 an amount of ad valorem taxes to be levied that is in excess of any tax  
6 levy rate or amount limitations or any aggregate tax levy limitations. The  
7 governing bodies, in fixing the amount may take into consideration and  
8 make allowance for the taxes which may not be paid, such allowance,  
9 however, shall not exceed by more than 5% the percentage of delinquency  
10 for the preceding tax year.

11 ***(d) Upon request thereof, the county clerk shall provide, with-***  
12 ***out charge, assistance to any taxing subdivision or municipality in***  
13 ***complying with the electronic filing requirements of this section.***

14 Sec. 4. K.S.A. 2007 Supp. 79-2926, 79-2929a and 79-2930 are hereby  
15 repealed.

16 Sec. 5. This act shall take effect and be in force from and after its  
17 publication in the statute book.