

Checklist for Amending the Budget

The purpose of this checklist is to ensure the proper processing of amended budgets. K.S.A. 79-2929a requires the amended budget be processed in the same manner as the original budget and submitted electronically. Before a municipality spends monies in excess of budgeted authority in the fund, the budgeted fund(s) must be amended.

1. Amending the budget can take place if:
 - a. Actual revenue higher than estimates
 - b. Reducing expenditures from the previous budget year
 - c. Transferring excess money from another fund
2. Input Page
 - a. Was the municipality name entered?
 - b. Was the county name entered?
 - c. What year is being amended?
 - d. What year is the ad valorem tax for?
 - e. Were the funds name entered that are being changed?
3. Certificate Page
 - a. What statute authorized the fund?
 - b. Do the listed expenditures amounts agree to the fund pages?
 - c. Are the sequence page numbers shown?
 - d. Did the governing body sign the page?
4. Fund Page
 - a. Does the amended fund page reflect the same unencumbered cash balances, itemized receipts, and expenditures items as found on the original budget for the fund being changed?
 - b. Does the amended fund page 'Adopted Budget' column amounts match to original budget 'Proposed Budget Year XXXX' column?
 - c. Does the amended fund page 'Proposed Budget' column amounts match to the 'Adopted Budget' column with the exception of any increased or decreased amounts or new receipts or expenditures amounts?
5. Notice of Budget Hearing
 - a. Was the date, time, location of the hearing provided?
 - b. Was the location provided for the public to review the budget?
 - c. Is the 'Actual Tax Rate' column completed with percentages from the original budget for budgeted funds?
 - d. Is the 'Amount of Tax to be Levied' column completed with levy amounts from the original budget for budgeted funds?
 - e. Was the form signed by an official of the municipality?
 - f. Was the page sequence numbered?
6. Published Notice of Budget Hearing
 - a. Were the time, place, and location of hearing published correctly?
 - b. Were the expenditure amounts published correctly?
 - c. Were there at least 10 days between the published Notice of Budget Hearing and when the hearing was held?
7. Submission of the Amended Budget
 - a. Was the amended budget signed by the governing body, Notice of Budget Hearing published, and the budget hearing held on or before December 31 of the budgeted year?
 - b. Was the completed amended budget submitted electronically to the county clerk?
8. Amending an Amended Budget – All the steps above would apply except instead of using the amounts in the original budget, you would use the approved amended budget amounts on the fund pages.