

*As Amended by Senate Committee*

[As Amended by House Committee of the Whole]

As Amended by House Committee

Session of 2007

## HOUSE BILL No. 2331

By Committee on Elections and Governmental Organization

2-1

14 AN ACT concerning municipalities and taxing subdivisions; *pertaining*  
15 *to the electronic filing of certain forms and budget information;*  
16 *pertaining to open meetings; pertaining to serial communications*  
17 *with members of the governing body of municipalities and taxing*  
18 *subdivisions;* amending *K.S.A. 75-4317a and K.S.A. 2006 2007*  
19 *Supp. 79-2926, 79-2929a and 79-2930 and repealing the existing*  
20 *sections.*

21

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

22 Section 1. K.S.A. ~~2006~~ **2007** Supp. 79-2926 is hereby amended to  
23 read as follows: 79-2926. (a) Subject to the provisions of subsection (b),  
24 the director of accounts and reports shall prepare and prescribe forms  
25 for the annual budgets of all taxing subdivisions or municipalities of the  
26 state. Such forms shall show the information required by this act neces-  
27 sary and proper to disclose complete information as to the financial con-  
28 dition of such taxing subdivision or municipality, and the receipts and  
29 expenditures thereof, both past and anticipated.

30 (b) (1) From and after July 1, 2004 and based upon recommenda-  
31 tions by the state department of education, the director shall prepare and  
32 prescribe forms for the annual budget and a summary of the proposed  
33 budget of school districts. The state department of education shall make  
34 such recommendations after considering the best practices and standards  
35 established by the government finance officers association and the asso-  
36 ciation of school business officials.

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

- 40 (i) Certified and noncertified administrators;  
41 (ii) persons employed full-time as teachers;  
42 (iii) other certified employees who are not employed full-time as  
43

- 1 teachers;
- 2 (iv) classified employees;
- 3 (v) other positions designated by the state department of education;
- 4 and
- 5 (vi) substitutes and other temporary employees.
- 6 (B) The school district budget form shall show the number of full-
- 7 time employee positions specified in paragraph (A) of this subsection and
- 8 the average salaries or wages for such positions.
- 9 (C) The school district budget form shall show any other information
- 10 recommended by the state department of education.
- 11 (3) The summary of the proposed budget form shall include:
- 12 (A) An overview of the proposed budget of the school district and the
- 13 budgetary process;
- 14 (B) a summary of the changes in the proposed budget from the pre-
- 15 vious budget year;
- 16 (C) a summary of the estimated expenditures to be made and reve-
- 17 nues to be received in the ensuing budget year and the sources of such
- 18 revenue;
- 19 (D) the internet website address for school building report cards
- 20 compiled by the state department of education; and
- 21 (E) any other information specified by the state department of
- 22 education.
- 23 (4) Nothing in this subsection (b) shall be construed as limiting the
- 24 authority of school districts to develop and provide material or informa-
- 25 tion in addition to that required by the state department of education.
- 26 (5) The state department of education shall provide technical advice
- 27 and assistance to school districts to insure compliance with the provisions
- 28 of this section.
- 29 (c) All such budget and tax levy forms shall be printed by the division
- 30 of printing in such quantity as required by the director. The director shall
- 31 deliver the forms for school districts to the clerk of the board of education
- 32 of each school district. The forms for all other taxing subdivisions or mu-
- 33 nicipalities of the state shall be delivered by the director to the county
- 34 clerk of each county, who shall deliver the same to the presiding officer
- 35 of the governing body of the respective taxing subdivisions or municipal-
- 36 ities within the county.
- 37 (d) *Beginning in ~~2008~~ 2009, all such forms required by this section,*
- 38 *shall be in an electronic format to facilitate filing such forms electronically.*
- 39 Sec. 2. K.S.A. ~~2006~~ 2007 Supp. 79-2929a is hereby amended to read
- 40 as follows: 79-2929a. (a) The governing body of any taxing subdivision or
- 41 municipality which is subject to the budget law provisions of K.S.A. 79-
- 42 2925 through 79-2936, and amendments thereto, which proposes to
- 43 amend its adopted current budget during the year in which such budget

1 is in effect, shall be subject to the same publication, notice and public  
2 hearing requirements as required by K.S.A. 79-2929, and amendments  
3 thereto, for the adoption of the original budget. In addition, such pub-  
4 lished budget shall show any proposed changes in the amount of expend-  
5 itures, by fund. Any proposed increase in expenditures shall be balanced  
6 by previously unbudgeted increases in revenue other than ad valorem  
7 property taxes. A copy of the adopted amended budget shall be filed with  
8 the county clerk and with the director of accounts and reports. *Beginning*  
9 *in 2008 [2009], all such budget information shall be filed electronically*  
10 *with the county clerk and with the director of accounts and reports.*

11 (b) Whenever a clerical error in the calculation of the assessed val-  
12 uation of any taxing subdivision or municipality which is subject to the  
13 provisions of K.S.A. 79-2925 through 79-2936, and amendments thereto,  
14 is discovered after the governing body has adopted the budget and prior  
15 to October 1, the governing body may amend such budget. Any budget  
16 amended pursuant to this subsection shall be subject to the same publi-  
17 cation, notice and public hearing requirements as required by K.S.A. 79-  
18 2929, and amendments thereto, for the adoption of the original budget.  
19 A copy of such amended budget shall be filed with the county clerk and  
20 the director of the division of accounts and reports. *Beginning in 2008*  
21 *2009, all such budget information shall be filed electronically with the*  
22 *county clerk and with the director of accounts and reports.*

23 ~~(c) Upon request thereof, the county clerk shall provide assis-~~  
24 ~~tance to any taxing subdivision or municipality in complying with~~  
25 ~~the electronic filing requirements of this section.~~

26 Sec. 3. K.S.A. ~~2006~~ 2007 Supp. 79-2930 is hereby amended to read  
27 as follows: 79-2930. (a) Two copies of the budget certificate giving the  
28 amount of ad valorem tax to be levied and the total amount of the adopted  
29 budget of expenditures by fund, along with itemized budget forms for  
30 each and every fund and proof of publication of the notice of budget  
31 hearing containing the budget summary shall be presented to the county  
32 clerk within the time prescribed by K.S.A. 79-1801 and amendments  
33 thereto. *Beginning in 2008 2009, all such budget information shall be*  
34 *filed electronically with the county clerk.* Where action has been taken  
35 under any statute to increase the amount of tax to be levied authorized  
36 by law, a statement showing the increased amount or tax levy rate voted,  
37 or a copy of the charter resolution or ordinance making the change, shall  
38 be attached to the budget each year the change is in effect.

39 (b) The county clerk shall make any reductions to the ad valorem tax  
40 to be levied, compute the tax levy rates based on the final equalized  
41 assessed valuation, and enter such on the budget certificate before at-  
42 testing the budget, except that with regard to levies made under K.S.A.  
43 75-2551, and amendments thereto, such levies shall be based upon the

1 certified preliminary abstract of property values submitted to the director  
2 of property valuation pursuant to K.S.A. 79-1604, and amendments  
3 thereto. A copy of all budgets for taxing subdivisions of the county, prop-  
4 erly attested, shall be filed with the director of accounts and reports, along  
5 with a copy of the tax levy rate summary required of the county treasurer  
6 by K.S.A. 79-2002, and amendments thereto. *Beginning in 2008 2009,*  
7 *all such budget information shall be filed electronically with the director*  
8 *of accounts and reports.*

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

19 ~~(d) Upon request thereof, the county clerk shall provide assis-~~  
20 ~~tance to any taxing subdivision or municipality in complying with~~  
21 ~~the electronic filing requirements of this section.~~

22 **Sec. 4. K.S.A. 75-4317a is hereby amended to read as follows:**  
23 **75-4317a. (a) As used in this act, “meeting” means any gathering,**  
24 **assembly, telephone call or any other means of interactive commu-**  
25 **nication by a majority of a quorum of the membership of a body or**  
26 **agency subject to this act for the purpose of discussing the business**  
27 **or affairs of the body or agency.**

28 (b) Any meeting by persons who are members of a political or taxing  
29 subdivision of the state subject to this act and who constitute less than a  
30 majority of a quorum of a body or agency of the political or taxing sub-  
31 division of the state shall be open to the public if such meeting is one in  
32 a series that:

- 33 (1) Collectively involve a majority of a quorum;  
34 (2) share a common topic of discussion of the affairs of the body or  
35 agency;  
36 (3) are intended by any participant or participants to determine, in-  
37 fluence or develop consensus of a majority of a quorum in preparation  
38 for binding action concerning the common topic; and  
39 (4) are intended to subvert the policy of open public meetings as pro-  
40 nounced in subsection (a) of K.S.A. 75-4317 and amendments thereto.

41 This subsection shall not be construed to prohibit meetings by less than  
42 a majority of a quorum of such members except when such meetings occur  
43 in a series with intent as specified herein.

- 1     Sec. ~~4~~ **5**. ***K.S.A. 75-4317a and*** K.S.A. ~~2006~~ **2007** Supp. 79-2926,
- 2     79-2929a and 79-2930 are hereby repealed.
- 3     Sec. ~~5~~ **6**. This act shall take effect and be in force from and after its
- 4     publication in the statute book.