

Approved Ivan Sand 1/31/84
Date

MINUTES OF THE HOUSE COMMITTEE ON LOCAL GOVERNMENT

The meeting was called to order by REPRESENTATIVE IVAN SAND at
Chairperson

1:30 ~~am~~/p.m. on JANUARY 24, 1984 in room 521-S of the Capitol.

All members were present except: Representative Francisco, Excused

Committee staff present:

Mike Heim, Legislative Research Department
Theresa Kiernan, Revisor of Statutes Office
Gloria Leonhard, Secretary to the Committee

Conferees appearing before the committee:

Representative Charles Laird, HB 2675; HB 2681
Representative Marvin E. Smith, HB 2681
Mr. Vern Evans, Treasurer, Soldier Township, HB 2681
Mr. Robert Engler, Topeka Township, HB 2681
Mr. Darold Main, Intergovernmental Coordinator,
Corporation Council, Shawnee County, HB 2681
Mr. Dennis Shockley, Kansas City, Kansas, SB 375
Senator Norma L. Daniels, SB 193, SB 194, SB 197

Chairman, Ivan Sand, called for hearings on the following Bills:

HB 2675 - concerning townships; relating to the
limitation of tax levies; - By Rep. Heinemann

Theresa Kiernan of the staff gave a brief overview of the bill. (See
Attachment I.)

Representative Charles Laird, a co-sponsor of the bill, appeared in support of
the bill, as Representative Heinemann could not be present. Mr. Laird urged
the committee to pass the bill.

There were no questions regarding the bill from the committee.

The hearing on HB 2675 was closed.

HB 2681 - concerning townships; relating to the annual
financial report; - By Rep. Barr, et al.

Representative Charles Laird, a co-sponsor of the bill, appeared to give
background and intent of the bill, as Representative Barr could not be present.
Mr. Laird pointed out that the bill provides a way to cut down on publication
costs for townships.

Representative Laird introduced Representative Marvin E. Smith who testified
in favor of the bill. Smith noted that Representative Barr had had corres-
pondence with Attorney General Stephan regarding the question of the require-
ment of township treasurers to publish an annual report showing individual
expenditure items as opposed to showing a summary of such items. (See
Attachments II and III.) Mr. Smith also handed out a listing of publication
expenses for each township in Shawnee County. (See Attachment IV.)

Mr. Smith introduced Mr. Vern Evans, Treasurer, Soldier Township, who testified
in support of the bill. He stated that he believes 98% of the people seeing
the itemized expenses for a township wouldn't know what the Board was talking
about; that the remaining 2% would be township employees or otherwise interes-
ted parties; that the publication cost for Soldier Township would be greatly
reduced by the provisions in the bill; that the savings would probably be
great enough to purchase 200 tons of rock for the township which would do
much more for the people than the report.

Mr. Smith introduced Mr. Robert Engler, Topeka Township, who testified that he
supports the bill 100% as well as the testimony already given.

Unless specifically noted, the individual remarks recorded herein have not
been transcribed verbatim. Individual remarks as reported herein have not
been submitted to the individuals appearing before the committee for
editing or corrections.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON LOCAL GOVERNMENT,
room 521-S, Statehouse, at 1:30 ~~XX~~ a.m./p.m. on JANUARY 24, 1984

Mr. Darold Main, Intergovernmental Coordinator, Corporation Council, Shawnee County, appeared in support of the bill. He stated that the County Clerk had furnished her opinion of the bill. (See Attachment V.) Main pointed out that the bill presently calls for two publications -- one by the Township Treasurer and the other by the Township Clerk.

Chairman Sand asked Staff for input. Mike Heim noted that it may be sufficient to have one publication but that it would be a policy decision.

The question was raised of why an "official county paper" is not designated for summary reporting. It was noted that the county paper might be located a considerable distance from a township.

It was suggested that copies should be made available upon request of the published reports.

Theresa Kiernan of the Staff recommended that Lines 62 through 69, inclusive, of HB 2681 be stricken. Representative George Dean so moved. Representative Clinton Acheson seconded the motion. Motion carried.

Mr. Darold Main noted that the County Clerk has estimated that to publish the expenditures one time would result in at least a 50% savings.

It was noted that in Section 3, there may need to be some language to indicate that "publication may need to follow acceptance."

Chairman Sand requested Staff to research the bill and bring back information before action. Sand noted that the next hearing on the bill will be scheduled for next week.

Staff member, Mike Heim, pointed out that Section 2 of the bill calls for two reports which effects a check of one Township official on another; that Section 3 originally called for the treasurer's report to be a full and detailed statement of receipts, expenditures and liabilities.

It was noted that the new legislation calls for a "summary."

Heim pointed out that the proposal presented by Darold Main had called for a summary of both reports.

It was noted that the old approach doesn't serve present purposes.

The hearing on HB 2681 was closed.

SB 375 - concerning mortgage bonds authorized by the mortgage subsidy bond tax act of 1980; reallocation of statewide ceiling amount among cities and counties. - By Committee on Judiciary

Mr. Dennis Shockley, representing the city of Kansas City, Kansas, appeared in support of the bill.

Shockley stated the bill would correct a flaw in a Governor's Executive Order regarding mortgage bonds. He pointed out that the State of Kansas, because of the flaw has an unused authorization for 1982 and 1983. Shockley stated the flaw needs to be corrected so the State of Kansas can get its full allocation.

When questioned, Shockley confirmed that at the end of the year, the State's allocation is lost, if not used.

Shockley pointed out that the League of Kansas Municipalities supports the bill.

It was moved by Representative Dorothy Nichols and seconded by Representative Mary Jane Johnson that the bill be passed. Motion carried.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON LOCAL GOVERNMENT,
room 521-S, Statehouse, at 1:30 ~~xxx~~ p.m. on JANUARY 24, 1984

Chairman Sand called for a hearing on SB 193, SB 194, and SB 197. Sand informed the committee that the bills had been considered last year and had been re-referred to the Local Government Committee.

Senator Norma Daniels, sponsor of the bills, appeared to review background and intent of the bills. (See Attachment VI, re SB 197.)

Representative George Dean moved that SB 193, SB 194, and SB 197 be passed. Representative Elizabeth Baker seconded the motion. Motion carried.

Chairman Sand referred to HB 2605 and HB 2606 and asked staff to prepare a balloon for HB 2605 to be reviewed by the committee at its meeting on January 25.

The minutes of the meeting of January 18, 1984, were approved as presented.

Meeting adjourned.

MEMORANDUM

January 24, 1984

TO: House Local Government Chairman
FROM: Legislative Research Department
RE: H.B. 2681

H.B. 2681 amends statutes relating to townships annual financial reports. Section 1 moves back the date for submitting the township annual report to the county from the first Monday in January to January 31. Section 2 provides that after the annual report is approved by the board of county commissioners, the township clerk shall publish a summary of the report once in a newspaper of general circulation in the county with a notice that the detailed report is available for public inspection at the county clerk's office. Section 3 deals with duties of the township treasurer in publishing the annual report and is amended to conform to Section 2.

The bill needs an amendment since as drafted, both the township clerk and treasurer have a duty to publish the annual financial report.

(ATTACHMENT I)

Attch. 1



TOPEKA

COMMITTEE ASSIGNMENTS
MEMBER REPRESENTATIVE TO BE ASSIGNED BY
THE HOUSE AND THE SENATE
GOVERNMENT ORGANIZATION

GINGER BARR
MEMBER HOUSE OF REPRESENTATIVES
SHAWNEE COUNTY
R-10
AUBURN, KANSAS 66402

HOUSE OF
REPRESENTATIVES

August 26, 1983

Honorable Robert T. Stephan
Attorney General
State of Kansas
Judicial Center
Topeka, Kansas 66612

Dear General Stephan:

A question has arisen regarding the interpretation of K.S.A. 80-410 which requires township treasurers to publish an annual report each year showing detailed statements of the receipts, expenditures, and liabilities of the township for the past year.

Topeka Township officials would like to publish a summary of their annual receipts, expenditures, and liabilities showing, for example, totals for categories of expenditures rather than publishing a list showing each expenditure item. More detailed records would be kept and would be available for public inspection in the township office. Is it possible for Topeka Township officials to carry out their wishes in light of the above mentioned statute?

Thank you for your prompt attention to this matter.

Sincerely,

A handwritten signature in cursive script, appearing to read "Ginger Barr".

Representative Ginger Barr
51st District

GB/MH/pb

(ATTACHMENT II)

Atch. II



STATE OF KANSAS

OFFICE OF THE ATTORNEY GENERAL

2ND FLOOR, KANSAS JUDICIAL CENTER, TOPEKA 66612

ROBERT T. STEPHAN
ATTORNEY GENERAL

September 13, 1983

MAIN PHONE (913) 296-2215
CONSUMER PROTECTION 296-3751
ANTITRUST 296-5299

ATTORNEY GENERAL OPINION NO. 83- 140

The Honorable Ginger Barr
State Representative, Fifty-First District
P.O. Box 58
Auburn, Kansas 66402

Re: Townships and Township Officers--Township Treasurer--
Publication of Township Statements; Listing of
Individual Expenditures, Receipts and Liabilities

Synopsis: K.S.A. 80-410 provides that the treasurer of each
Kansas township shall have the duty of publishing
or causing to be published a financial statement
of the township following the meeting of the town-
ship board in December of each year. As the statute
requires the issuance of a "full and detailed state-
ment, duly verified, of the receipts, expenditures
and liabilities" of the township, a treasurer may
not substitute a summary which shows totals for
categories of expenditures rather than individual
items. Cited heren: K.S.A. 19-228, 80-140, L. 1980,
ch. 118, §1.

*

*

*

Dear Representative Barr:

As State Representative for the 51st District, which is con-
tained in Shawnee County, you request our opinion on a matter
concerning the publication of the annual financial statement by
Topeka Township. In the past, the officials of the township have

(ATTACHMENT III)

interpreted K.S.A. 80-410 to require the listing of each item of expenditure. They now wish to publish a summary of such expenditures, along with the township's receipts and liabilities, rather than a list showing each item. You inquire on their behalf whether this is possible in light of the statute.

K.S.A. 80-410 is contained in that portion of the statutes governing townships which concern the duties of the township treasurer. As it has read since 1913, the statute states:

"The treasurer of each and every township shall publish, or cause to be published, in some newspaper published in the township of which he or she is treasurer, or in some newspaper published in the county in which such township is located and having a general circulation in such township, immediately following the annual settlement in December of each year, a full and detailed statement, duly verified, of the receipts, expenditures and liabilities of such township for the year ending at the time of such annual settlement." (Emphasis added.)

A review of past opinions of this office indicates no prior statements of interpretation or application, nor have we been able to find any reported Kansas decision in which the meaning of the phrase "full and detailed statement" has been construed.

However, we believe that prior interpretations of a similar statute can be looked to here as analogous. That statute, K.S.A. 19-228, prior to amendment in 1980 (L. 1980, ch. 118), concerned the duty of a county commission to publish, either on a quarterly or a monthly basis, a "statement of all sums of money allowed in excess of fifty dollars, and for what purposes, during the preceding quarter or month." Numerous decisions of this office dating back to 1961 are unanimous in holding that the language used indicated a desire on the part of the legislature that individual items, rather than general totals, be published. In Attorney General Opinion No. 61-318, Attorney General Ferguson wrote:

"As a general proposition it may be advanced that under our system of government, wherein elected representatives are accountable to the people, the publication of an itemized statement of moneys allowed will better promote and inform the electorate than will a general classification

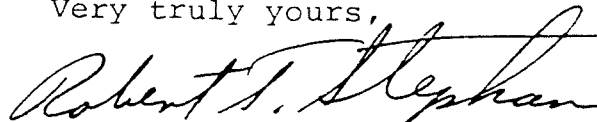
of expenditures. The purpose of a published statement would become meaningless to the majority of the electorate if only total amounts expended by general classifications were set forth. In order to preserve the right of the people to know what is going on in their county government it is necessary that they be informed of the expenditures of the board of county commissioners and this may best be done by publication of an itemized statement."

See also VII Att'y Gen. Op. 306, Att'y Gen. Op. Nos. 75-310, 79-160.

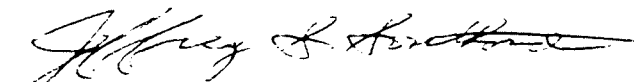
Given the very similar nature of the two statutes, we conclude that the public interest would be best served if a similar construction were given to K.S.A. 80-410. Accordingly, itemized statements of each expense incurred by the township must be published, rather than totals of expense in various categories. If this proves onerous to townships, they may seek relief from the legislature, as county governments did in 1980, when K.S.A. 19-228 was amended to permit categorizing of same expenses. See Kan. Att'y Gen. Op. No. 81-51.

In conclusion, K.S.A. 80-410 provides that the treasurer of each Kansas township shall have the duty of publishing or causing to be published a financial statement of the township following the meeting of the township board in December of each year. As the statute requires the issuance of a "full and detailed statement, duly verified, of the receipts, expenditures and liabilities" of the township, a treasurer may not substitute a summary which shows totals for categories of expenditures rather than individual items.

Very truly yours,



ROBERT T. STEPHAN
Attorney General of Kansas



Jeffrey S. Southard
Assistant Attorney General

STATE OF KANSAS

MARVIN E. SMITH
REPRESENTATIVE, FIFTIETH DISTRICT
SHAWNEE AND JACKSON COUNTIES
123 N.E. 82ND STREET
TOPEKA, KANSAS 66617



TOPEKA

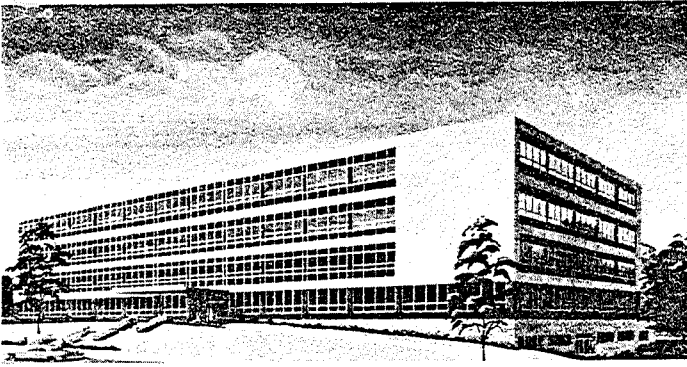
HOUSE OF
REPRESENTATIVES

COMMITTEE ASSIGNMENTS
VICE CHAIRMAN GOVERNMENTAL ORGANIZATION
MEMBER EDUCATION
FEDERAL AND STATE AFFAIRS

TECUMSEH	\$683.59
MISSION	\$646.79
SOLDIER	\$551.76
MONMOUTH	\$417.00
TOPEKA	\$338.23
AUBURN	\$331.07
WILLIAMSPORT	\$223.65
MENOKEN	\$223.17
SILVER LAKE	\$199.49
ROSSVILLE	\$165.63
GROVE	\$142.49
DOVER	\$139.34

(ATTACHMENT IV)

Atch. IV



SHAWNEE COUNTY
OFFICE OF COUNTY CLERK
Patsy A. "Pat" McDonald

COUNTY CLERK

(913) 295-4155 CLERK
(913) 295-4159 ACCOUNTING

COURTHOUSE - ROOM 107
TOPEKA, KANSAS 66603

January 24, 1984

M E M O R A N D U M

TO: Darold Main, Intergovernmental Coordinator
FROM: Patsy A. McDonald, County Clerk
RE: House Bill 2681

In looking House Bill 2681 over again, in my opinion, Section 2, Lines 62, 63, 64, 65, 66, 67, 68 & 69 could be deleted.

Also, regarding Section 3, I feel the township treasurer should still send a full and detailed statement showing receipts, expenditures and liabilities-- so the following should be added:

The treasurer of each township shall file with the County Clerk a full and detailed statement, duly verified, of the receipts, expenditures and liabilities of the township for the preceding calendar year, on or before January 31 of the succeeding year.

In summary, by January 31 of each year, the following should occur:

1. Trustee should submit a report of expenditures as shown in lines 42, 43, 44, 45 & 46; and file with the County Clerk.
2. The treasurer should also list a full and detailed report of receipts, expenditures and liabilities and file with the County Clerk.

and

the treasurer should publish a summary showing totals by category.

This allows for a double check between trustee and treasurer expenditures, and also allows for only one publication in summary by the treasurer. If the township clerk publishes the trustee report as proposed, only expenditures are summarized.

Attached are copies of the township reports. Note trustee's report lists expenditures and treasurer's report lists receipts, expenditures and liabilities.

PAM/llh

(ATTACHMENT V)

Attachments

HOUSE BILL No. 2681

By Representatives Barr, Laird and Smith

(By request)

1-12

0018 AN ACT concerning townships; relating to the annual financial
0019 report; amending K.S.A. 80-304 and 80-410 and K.S.A. 1983
0020 Supp. 80-302 and repealing the existing sections.

0021 *Be it enacted by the Legislature of the State of Kansas:*

0022 Section 1. K.S.A. 1983 Supp. 80-302 is hereby amended to
0023 read as follows: 80-302. The township trustee, clerk and trea-
0024 surer of each municipal township shall constitute an auditing
0025 board. The auditing board shall meet on the last Monday of
0026 March, June, September and December of each year and exam-
0027 ine and audit all claims against the township, and shall file their
0028 annual report with the county clerk for the approval of the board
0029 of county commissioners *on or before the first Monday in Jan-*
0030 *uary 31* of the succeeding year. No claim against any township
0031 shall be paid until allowed by the auditing board. All claims
0032 allowed by the auditing board shall be recorded by the clerk in a
0033 book to be kept for that purpose.

0034 The township trustee, clerk and treasurer shall each receive
0035 for the officer's services in attending to the township business,
0036 an amount not to exceed the sum of \$50 per full day or not to
0037 exceed \$30 for any day in which less than four hours is spent
0038 attending to such business.

0039 Sec. 2. K.S.A. 80-304 is hereby amended to read as follows:
0040 80-304. The township trustee ~~shall~~, at the regular meeting of the
0041 board of county commissioners next succeeding the annual set-
0042 tlement of the township treasurer and road overseers, *shall* make
0043 a complete report of the affairs of the township for the preceding
0044 year, stating in detail the items of account audited and allowed,
0045 the nature of each account, and the name of each person to whom

0046 such an account was allowed; and. Such report shall be verified
 0047 by affidavit, which report and accounts shall thereupon and shall
 0048 be examined by said the board, and of county commissioners. If
 0049 found correct and in conformity to law shall be by said board
 0050 approved and, the board shall approve the report and accounts
 0051 and the same shall be filed in the office of the county clerk of
 0052 such county; but. If such report and accounts are found not
 0053 correct, or not in conformity to law, said the board shall cite such
 0054 township auditing board to appear before it and correct any
 0055 errors appearing therein; and. Such township auditing board and
 0056 their bondsmen shall be liable to their township for the amount
 0057 of any and all accounts or demands by them allowed or paid in
 0058 excess of that authorized by law for any purpose; and. It shall be
 0059 the duty of the county attorney of such county to prosecute any
 0060 and all suits in the name of such township for the recovery of the
 0061 same, in any court of competent jurisdiction; and the trustee
 0062 shall. Within ten days after the approval thereof by said the board
 0063 furnish a copy of such report, with the approval of said board
 0064 thereon, to the township clerk for record and publication of
 0065 county commissioners, the township clerk shall publish, once in)
 0066 a paper of general circulation in the county, a summary which)
 0067 shows totals for categories of expenditures. Such publication)
 0068 shall include a notice that the detailed report of expenditures is)
 0069 available for public inspection at the county clerk's office.)

0070 Sec. 3. K.S.A. 80-410 is hereby amended to read as follows: - add ->
 0071 80-410. The treasurer of each and every township shall publish,
 0072 or cause to be published, in some newspaper published in the
 0073 such township of which he or she is treasurer, or in some
 0074 newspaper published in the county in which such township is
 0075 located and having a general circulation in such township, im-
 0076 mediately following the annual settlement in December of each
 0077 year, a full and detailed statement, duly verified, summary
 0078 which shows totals for categories of the receipts, expenditures
 0079 and liabilities of such township for the year ending at the time of
 0080 such annual settlement. Such publication shall include a notice
 0081 that a detailed statement of such receipts, expenditures and
 0082 liabilities is available for public inspection at the county clerk's

0083 office.

0084 Sec. 4. K.S.A. 80-304 and 80-410 and K.S.A. 1983 Supp.
0085 302 are hereby repealed.

0086 Sec. 5. This act shall take effect and be in force from
0087 after its publication in the statute book.

(DELETE ONLY TREASURER NEEDS TO PUBLISH)

~~The treasurer of each township shall file with the County
 full and detailed statement, duly verified, of the recei-
 penditures and liabilities of the township for the preced-
 endar year, or or before January 31 of the succeeding year~~

The undersigned, Township Treasurer of _____

Township,

County, Kansas, issues the following statement of Receipts and Expenditures

for the year ending December _____, A. D. 19 _____

RECEIPTS

DATE	FROM WHOM RECEIVED	GENERAL FUND		ROAD FUND		FUND		FUND		FUND	
	Treasurer's Book Balance (Beginning of Year)										
<i>Treas. reports lists Receipts & Expenditures.</i>											
	Total Receipts										
	Less: Total Expenditures										
	Treasurer's Book Balance (End of Year)										

BANK RECONCILIATION

	GENERAL FUND		ROAD FUND		FUND		FUND		FUND		TOTAL
Treasurer's Book Balance (End of Year)											
Add: Outstanding Warrants (End of Year)											
Bank Balance (End of Year)	xxx	xx	xxx	xx	xxx	xx	xxx	xx	xxx	xx	

EXPENDITURES

DATE	WARRANT NO.	TO WHOM PAID	ITEMS	GENERAL FUND	ROAD FUND	FUND	FUND	FUND
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BROUGHT FORWARD

NORMA L. DANIELS
SENATOR, THIRTY-FIRST DISTRICT
STATE CAPITOL, ROOM 462-E
TOPEKA, KANSAS 66612



TOPEKA

SENATE CHAMBER
March 17, 1983

COMMITTEE ASSIGNMENTS
MEMBER INFORMATION
ELECTIONS
FEDERAL AND STATE AFFAIRS
LABOR AND INDUSTRY
LOCAL GOVERNMENT

HOUSE LOCAL GOVERNMENT COMMITTEE

SB 197

TERRITORY DESIRING INCORPORATION

CITY ANNEXATION

Petition - 50 signatures
County Engineer issues an affidavit showing
platted lots with water and sewer
Signatures checked - registered
On the day of filing statement must include:
1. quantity of land platted & unplatted
2. description of existing facilities &
services (water, sewage, fire, police)
3. reasons for desiring city
Attached Map with proposed city boundaries in
the County.
Attached also:
a. assessed valuation of platted real
property and improvements
b. assessed valuation of unplatted real
property and improvements
c. assessed valuation of tangible
personal property

Resolution passed -

1. notice of public hearing stating date, hour, place
2. describe boundaries of area to be annexed
3. state the plan for existing services that are available

Public hearing not less than 60 days nor more than 70 days after the resolution.

County Clerk must examine all of the above

**** and at the next regular meeting of the
**** COUNTY COMMISSION

a time and place must be designated for a
Public Hearing in

NOT LESS THAN 30 days NOR MORE THAN 90 days

If the territory desiring to be incorporated
is within five (5) miles, the vote by the
County Commission must be unanimous.

**** Order must then be issued at the next regular
meeting of the County Commission after the
public hearing.