

Budget Timeline

If exceeding Revenue Neutral Rate (RNR), follow procedure outlined in KSA 79-2988

- **June 15:** Assessed property valuation estimate and RNR issued from County Clerk
- **July 20:** Last day to notify County Clerk of intent to levy above RNR
 - County Clerk will notify tax payers via mail/email of all taxing subdivisions exceeding RNR 10 days prior to first hearing in the county
- **August 20 - September 20 (only if exceeding RNR):** Hold RNR hearing prior to or in conjunction with budget hearing
 - Publication at least 10 days prior to RNR hearing (newspaper and website, if maintained)*
 - Governing body passes resolution to exceed RNR, records roll call vote, and then formally adopts budget anytime AFTER resolution passes
 - Resolution MUST be passed at the RNR hearing at the conclusion of the public comment period BEFORE the hearing is closed.
 - Roll call vote is recorded & submitted with budget docs even if resolution fails
- **By September 20:** Hold budget hearing
 - Publication at least 10 days prior to budget hearing*
- **By October 1:** Governing body certifies budget to County Clerk
 - If certified budget not received by 5:00 PM, County Clerk shall use the previous year's budget information and amount of ad valorem tax to be levied for taxing subdivision
- **By December 31:** County Clerk submits budget to Municipal Services as a PDF.

***Best Practice:** Contact newspaper(s) in advance to confirm publication content due dates, procedure, and contact information! There is no remedy if the RNR hearing newspaper publication is missed.