

Kansas laws related to budgeting

Kansas library laws are in Chapter 12, Article 1201+ of Kansas Statutes.

https://www.ksrevisor.org/statutes/ksa_ch12.html

[K.S.A 12-1220](#) Establishing libraries

https://www.ksrevisor.org/statutes/chapters/ch12/012_012_0020.html

- “The [city council] governing body shall forthwith establish such library and is hereby authorized to and shall annually levy a tax for the maintenance of such library in such sum **as the library board shall determine within the limitation fixed by law**”
- Librarians and several Kansas Attorney Generals interpret this to mean the library board, not the city council, determines how much money needs to be raised to support the library’s services. This interpretation is often not understood by mayors and city councils, the Kansas Attorney General has supported this opinion several times.
- A.G.O. 82-193: “Given the explicit statutory provision, we have no hesitancy in concluding that the amount of money to be raised through the imposition of a property tax to maintain a library established under the provisions of K.S.A. 12-1218 et. seq., is to

be determined by the board of directors of the library, not the governing body of the municipality."

[K.S.A. 12-1226](https://www.ksrevisor.org/statutes/chapters/ch12/012_012_0026.html) Treasurer, bonding and duties.

https://www.ksrevisor.org/statutes/chapters/ch12/012_012_0026.html

"... the treasurer of the library board shall give bond, in an amount fixed by the board and approved by the governing body of the municipality, for the safekeeping and due disbursement of all funds that may come into the treasurer's hands. The bonds shall be filed with the clerk of the municipality. Except where otherwise provided by law, the treasurer of the municipality shall pay over to the treasurer of the library board all funds collected for the maintenance of the library, and the treasurer of the library board shall pay out the funds on orders of the board signed by the secretary and chairperson thereof. Such treasurer shall keep an accurate record of all moneys received and disbursed thereby and make a report thereof to the library board monthly, or as often as the board requires."

K.S.A. 12-1258 Capital improvement fund

https://www.ksrevisor.org/statutes/chapters/ch12/012_012_0058.html

- Libraries can transfer up to 10% of their general operating fund money into a savings account called “Capital Improvement Fund.” State law requires government bodies to spend their tax money rather than accumulating them in the bank. This statute allows libraries to make a small exception for the purpose of improving the library.
- This money is for “improving, furnishing, equipping, remodeling or making additions to the library.”
- Money from the capital improvement fund can be transferred back to the general operating fund.
- The amount in this fund and amounts expended from this fund must be shown in the library budget.

K.S.A. 12-1226 Signing checks

https://www.ksrevisor.org/statutes/chapters/ch12/012_012_0026.html

- “... the treasurer of the library board shall pay out the funds on orders of the board signed by the secretary and chairperson thereof.”
- Following this law, the new 2012 Standards for Public Libraries claims, “All checks issued by library require two signatures – The President and the Secretary of the library board”. I

recommend following this standard. Treasurers can be a third signature if desired.

[K.S.A. 10-1113](https://www.ksrevisor.org/statutes/chapters/ch10/010_011_0013.html) **Cash Basis Law**

https://www.ksrevisor.org/statutes/chapters/ch10/010_011_0013.html

- K.S.A. 10-1113: Librarians and boards can't acquire indebtedness by spending or promising to spend more **tax money** than is in the bank.

[K.S.A. 10-1121](https://www.ksrevisor.org/statutes/chapters/ch10/010_011_0021.html) **Violation of Cash Basis Law**

https://www.ksrevisor.org/statutes/chapters/ch10/010_011_0021.html

- K.S.A. 10-1121: Violation of this act is cause for removal from office and fined from \$10 to \$1,000