



STATE OF KANSAS

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February 20, 1981

ATTORNEY GENERAL OPINION NO. 81- 51

The Honorable George Teagarden  
State Representative, Twelfth District  
State Capital Bldg., Room 273-W  
Topeka, Kansas 66612

Re: Counties and County Officers--County Commissioners--  
Publication of Statement of Expenditures

Synopsis: The board of county commissioners may choose to publish salaries and wages of county employees as a total amount or by identification of each employee and the salary or wages paid to each employee. Cited herein: K.S.A. 1980 Supp. 19-228, L. 1980, ch. 118, §1, 1981 House Bill No. 2363.

\* \* \*

Dear Representative Teagarden:

You have asked for our opinion concerning K.S.A. 1980 Supp. 19-228. Specifically, you inquire whether the salaries of individual county employees may be published as a sum or whether each employee's salary or wage payment must be separately published in the county's monthly or quarterly report of expenditures required by K.S.A. 1980 Supp. 19-228.

The statute about which you inquire provides:

"The board of county commissioners shall cause to be published at the end of each calendar quarter or, if the county commissioners so provide, at the end of each month, a statement of all sums of money

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allowed in excess of fifty dollars, and for what purpose during the preceding quarter or month. Whenever salary and wages of employees or amounts paid to vendors or other items of expense are required to be published, the amount published shall reflect the total amount paid to such employee or vendor or the total amount of such expense during the period covered by the publication. Such statement shall be published once in a newspaper having the qualifications required by K.S.A. 64-101." (Emphasis added.)

For amounts paid to vendors and to county employees, the board of county commissioners is given an option: the board may publish either the amount paid to each vendor and employee or the "total amount of such expense" during the period covered by the publication. (Emphasis added.)

Before 1980, this office concluded that section 19-228 required "by itemized description an identification of each and every sum allowed, and the purpose of each such disbursement." Attorney General Opinion No. 79-160 (and prior opinions noted therein). Further, we noted that a "[d]escription of sums allowed by totals according to general classifications and categories is inadequate to satisfy the requirements of this statute." Id.

But, in 1980, the legislature amended section 19-228. See L. 1980, ch. 118, §1. The statute now provides, as noted above, that the board of county commissioners may choose to publish salaries and wages of county employees as a total amount rather than by identification of each employee and the salary paid to said employee. (In passing, we note that proposed 1981 House Bill No. 2363 would further amend K.S.A. 1980 Supp. 19-228 by eliminating the board's option concerning publication of salaries and wages, requiring the publication of the total amount of salaries and wages paid to each county department or agency. To date, the legislature has not passed this measure.)

Very truly yours,



ROBERT T. STEPHAN  
Attorney General of Kansas



Steven Carr  
Assistant Attorney General