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Sedgwick County

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Legislation Details (With Text)

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On agenda: 7/18/2018 **Final action:** 7/18/2018

Title: AUTHORIZE THE PUBLICATION OF THE MAXIMUM PROPERTY TAX LEVY TO FUND THE 2019 SEDGWICK COUNTY BUDGET AND ESTABLISH PUBLIC BUDGET HEARINGS ON JULY 25, 2018 AND AUGUST 9, 2018.
Presented by: Lorien Showalter Arie, Budget Director.

RECOMMENDED ACTION: Authorize the publication of the maximum property tax levy to fund the 2019 budget and notice of the public hearing on August 9, 2018.

Sponsors:

Indexes:

Code sections:

Attachments: 1. 2019 County Publication

Date	Ver.	Action By	Action	Result
7/18/2018	1	Board of Sedgwick County Commissioners	Approved	Pass

AUTHORIZE THE PUBLICATION OF THE MAXIMUM PROPERTY TAX LEVY TO FUND THE 2019 SEDGWICK COUNTY BUDGET AND ESTABLISH PUBLIC BUDGET HEARINGS ON JULY 25, 2018 AND AUGUST 9, 2018.

Presented by: Lorien Showalter Arie, Budget Director.

RECOMMENDED ACTION: Authorize the publication of the maximum property tax levy to fund the 2019 budget and notice of the public hearing on August 9, 2018.

Under K.S.A. 79-2929, Sedgwick County is required to publish notice of the time and place of a budget hearing at least 10 days prior to the hearing. The notice also must provide a summary of the proposed budget that includes the maximum property tax levy proposed to fund the 2019 budget and the total amount of proposed 2019 spending. This day is often referred to as the "last up day," meaning the total budget for property tax supported funds and the maximum property tax levy cannot be increased after this date without republishing the public hearing notice and holding an additional public hearing.

Sedgwick County has solicited input on its 2019 budget throughout the budget process, including budget review sessions with departmental staff and budget workshops. Upcoming budget hearings on July 25, 2018 and August 9, 2018 will provide additional opportunities for interested members of the public to provide their valuable input. The budget is scheduled to be adopted on August 15, 2018.

State law requires only one public hearing, but for many years the Board of County Commissioners has conducted an additional hearing to increase the opportunity for constituents to share their views before the budget is adopted. **Because the July 25 hearing will be fewer than 10 days following**

the publication of the notice, only the August 9 hearing will be advertised in the publication to comply with the 10-day hearing notice requirement.

The 2019 budget will be the second adopted under the "property tax lid" legislation enacted in 2016. Under that lid, the property tax levy included in a city or county budget shall not exceed the prior year's levy, with specified adjustments and exemptions, without public vote. The maximum proposed property tax levy included in the 2019 County Manager's Recommended Budget will not require a vote.

Alternatives: N/A.

Financial Considerations: The Sedgwick County publication includes total expenditures of \$419,042,893, with a total property tax levy of \$142,756,344. The property tax rate, expressed in mills (a mill being one dollar of tax per \$1,000 of taxable assessed value), is approximately 29.359 mills, based on the estimated assessed valuation and subject to review and technical adjustments.

Legal Considerations: The recommended action complies with Kansas budget law.

Policy Considerations: July 18, 2018 is the "last up day," or the last day the total proposed 2019 budget can be increased in any of the funds that are subject to the State Budget law. The attached publication establishes the maximum property tax levy that could be used to fund the 2019 budget without republishing the public hearing notice and holding at least one additional public hearing.

Outside Attendees: N/A.

Multimedia Presentation: N/A