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Sedgwick County

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Legislation Details (With Text)

File #: 17-609 **Version:** 1 **Name:**
Type: Publication **Status:** New Business
File created: 6/26/2017 **In control:** Governing Body of Fire District 1
On agenda: 7/12/2017 **Final action:** 7/12/2017
Title: AUTHORIZE THE PUBLICATION OF THE MAXIMUM PROPERTY TAX LEVY TO FUND THE 2018 FIRE DISTRICT 1 BUDGET AND ESTABLISH PUBLIC BUDGET HEARINGS ON JULY 19 AND JULY 31, 2017.
Presented by: Lindsay Poe Rousseau, Chief Financial Officer.

RECOMMENDED ACTION: Authorize the publication of the maximum property tax levy to fund the 2018 budget and notice of the public budget hearing on July 31, 2017.

Sponsors:

Indexes:

Code sections:

Attachments: 1. 2018 Fire publication.pdf

Date	Ver.	Action By	Action	Result
7/12/2017	1	Governing Body of Fire District 1	Authorize the Publication	Pass

AUTHORIZE THE PUBLICATION OF THE MAXIMUM PROPERTY TAX LEVY TO FUND THE 2018 FIRE DISTRICT 1 BUDGET AND ESTABLISH PUBLIC BUDGET HEARINGS ON JULY 19 AND JULY 31, 2017.

Presented by: Lindsay Poe Rousseau, Chief Financial Officer.

RECOMMENDED ACTION: Authorize the publication of the maximum property tax levy to fund the 2018 budget and notice of the public budget hearing on July 31, 2017.

Under K.S.A. 79-2929, Fire District 1 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 2018 budget and the total amount of proposed 2018 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.

Fire District 1 has solicited input on its 2018 budget throughout the budget process, including budget review sessions with departmental staff and multiple budget discussions. Upcoming budget hearings on July 19 and July 31 will provide additional opportunities for interested members of the public to provide their valuable input. The budget is scheduled to be adopted on August 2.

The State law requires only one public hearing, but for many years the Board of County Commissioners has conducted an additional one to increase the opportunity for constituents to share their views before the budget is adopted. Because the July 19 hearing will be fewer than 10 days following the publication of the notice, only the July 31 hearing will be advertised in the publication to

comply with the 10-day hearing notice requirement.

Alternatives: N/A

Financial Considerations: The Fire District 1 publication includes total expenditures of \$17,957,696, with a total property tax levy of \$16,458,571. The property tax rate, expressed in mills (a mill being one dollar of tax per \$1,000 of taxable assessed value), is approximately 18.414 mills, based on the estimated assessed valuation and subject to review and technical adjustments.

Legal Considerations: The recommended action complies with Kansas budget law. The "property tax lid" provisions that apply to the County do not apply in the same fashion to the Fire District, as the tax lid in current form applies to cities and counties only. The Fire District is a special district under Kansas law.

Policy Considerations: July 12 is the "last up day," or the last day the total proposed 2018 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 2018 budget without republishing the public hearing notice and holding at least one additional public hearing.

Outside Attendees: None.