BOARD OF PARK AND RECREATION COMMISSIONERS

Steven Baru, Chair
Leslee Rivarola, Vice Chair
George J. Schlagel, Secretary
Paul Snider, Treasurer
Jeff Meyers, Assistant Secretary
Heather Rubesch, Assistant Treasurer
Robert J. Carlson, Board Member
Steven C. Klika, Board Member

SPECIAL BOARD MEETING

JCPRD Administration Building Boardroom
7900 Renner Road, Shawnee Mission, KS  66219
August 5, 2019
5:45 pm

MEETING AGENDA

CALL TO ORDER/ROLL CALL

DISCUSSION & ACTION

A. Resolution 2019-09 – Noelle Testa, Chief Financial Officer

   Issue: Consider adoption of Resolution 2019-09, a resolution authorizing a levy of property taxes in support of the budget for the Johnson County Park and Recreation Taxing District for FY 2020 funded by property tax revenue exceeding that of FY 2019, adjusted by the 2018 Consumer Price Index (CPI) for all urban consumers and providing disclosure of the revenue and tax difference.

B. 2020 Budget – Noelle Testa, Chief Financial Officer

   Issue: Consider approval of JCPRD’s 2020 budget as published and presented, pending approval by Johnson County Board of County Commissioners.

OTHER BUSINESS

ADJOURNMENT
ISSUE: Consider adopting Resolution No. 2019-09 authorizing a levy of property taxes in support of the budget for the Johnson County Park and Recreation Taxing District for FY 2020 funded by property tax revenue exceeding that of FY 2019, adjusted by the 2018 Consumer Price Index (CPI) for all urban consumers and providing disclosure of the revenue and tax difference.

BACKGROUND: State law requires adoption of a resolution authorizing the levy of property taxes to finance the FY 2020 budget if the FY 2020 budget would require property tax revenues that exceed the property taxes in the district for the 2019 budget, after adjustment for new improvements, increased personal property valuation, valuation changes due to change in use, or valuation of property added to the jurisdiction, adjusted by the 2018 CPI for all urban consumers. Debt service requirements are excluded from the adjustments.

ANALYSIS: Based upon the Board’s proposed budget, the Park and Recreation Taxing District does require tax support exceeding that of 2019, adjusted by the 2018 CPI for all urban consumers. The resolution presented for approval is to ensure statutory requirements are met.

FUNDING REVIEW: Are there funding implications involved?  ☑ No  ☑ Yes – explain: The calculations provided in the attached disclosure and resolution were verified by the County’s Budget and Financial Planning Department.

ALTERNATIVES:

- Recommend consent approval as recommended by staff .......................................................... ☑
- Recommend consent approval as determined/modified by committee ...........................................
- Recommend discussion and action.............................................................................. ☑
- Recommend denial of request.................................................................................................
- Table for additional consideration..........................................................................................
- Take no action........................................................................................................................
- Other: ....................................................................................................................................

If other, explain:

Consequences or additional Information (if any): At this point in the budget process, the proposed expenditures may only be revised to a lower amount per state statute.

LEGAL REVIEW: Is Legal Counsel Review Required?  ☑ No  ☑ Yes – If yes, explain: The attached disclosures and resolutions were reviewed by Legal Counsel and approved as to form.

SUGGESTED RECOMMENDATION/MOTION: Move to adopt Resolution No. 2019-09 authorizing a levy of property taxes in support of the budget for the Johnson County Park and Recreation Taxing District for FY 2020 funded by property tax revenue exceeding that of FY 2019, adjusted by the 2018 consumer price index for all urban consumers and providing disclosure of the revenue and tax difference.

SUPPORTING DOCUMENTATION:

1. Resolution 2019-09
2. Park Disclosure Levy Calculation
RESOLUTION NO. 2019-09

A RESOLUTION OF THE JOHNSON COUNTY PARK AND RECREATION DISTRICT BOARD OF COMMISSIONERS APPROVING A LEVY OF PROPERTY TAXES IN SUPPORT OF THE BUDGET FOR THE JOHNSON COUNTY PARK AND RECREATION TAXING DISTRICT FOR FISCAL YEAR 2020 EXCEEDING THAT AMOUNT DERIVED IN SUCH DISTRICT FOR FISCAL YEAR 2019, ADJUSTED BY THE 2018 CONSUMER PRICE INDEX FOR ALL URBAN CONSUMERS AND DISCLOSING THE REVENUE AND TAX RATE DIFFERENCE.

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At a special board meeting of the Board of Johnson County Park and Recreation District Commissioners conducted Monday, August 5, 2019, there came before the Board for consideration the matter of adopting a Resolution approving a levy of property taxes in support of the budget for the Johnson County Park and Recreation Taxing District for fiscal year 2020 that includes funding from property taxes in an amount exceeding that of the 2019 budget year, adjusted by the 2018 Consumer Price Index (CPI) for all urban consumers and disclosing the difference in revenue and mill levy tax rate.

The Board, after full consideration, upon a motion duly made, seconded and carried, adopted Resolution No. 2019-09 to-wit:

WHEREAS, K.S.A. 79-2925b, as amended, requires the Board to adopt a resolution authorizing the levy of property taxes to finance the budget for the 2020 budget year if such budget would require property tax revenues that exceed the property taxes in the taxing fund district for the 2019 budget year, after adjustment for new improvements, increased personal property valuation, valuation changes due to change in use, or valuation of property added to the jurisdiction, adjusted by the CPI for all urban consumers; and

WHEREAS, if approved and adopted as proposed, the budget would include authorized expenditures of $87,769,214 for the Park and Recreation Taxing District; which
after adjustment for new improvements to real property, increased personal property valuation, and valuation attributable to changes in use of property, and after exclusion of revenue produced for the purpose of repaying the principal and interest upon bonded indebtedness, temporary notes, or no-fund warrants, adjusted by the 2018 CPI for all urban consumers would require, in addition to other revenue sources, the levy of property taxes for the Park and Recreation Taxing District in the amount of $34,453,021, at an estimated mill levy of 3.088 mills, which would exceed the property tax revenues derived for the Park and Recreation Taxing District for the year 2019, as adjusted, by the amount of $911,454, with an effective tax impact of an increase of 0.082 mills in that District; and

WHEREAS, the Board remains committed to its practice of reducing the tax levy whenever possible and increasing taxes only as prudently advisable to maintain effective governmental services, fund voter-approved projects, or to meet the needs for public improvements; the Board has determined that the proposed increase in expenditures for the Park and Recreation Taxing District is necessary and advisable and, should be adopted with full disclosure of the effective tax impact upon the residents of the Park and Recreation Taxing District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Johnson County Park and Recreation District Commissioners of Johnson County, Kansas that the Board shall and hereby approves a levy of property taxes in support of the budget for the 2020 budget year for the Park and Recreation Taxing District that requires property taxes to be levied for the Park and Recreation Taxing District in an amount that exceeds the property taxes levied in the same district for the 2019 budget year, adjusted by the 2018 CPI for all urban consumers.
Adopted this 5th day of August, 2019.

JOHNSON COUNTY PARK AND RECREATION DISTRICT BOARD OF COMMISSIONERS

______________________________
Steven Baru, Chairman

ATTEST:

______________________________
George J. Schlagel
Secretary

APPROVED AS TO FORM:

______________________________
Fred Logan
Legal Counsel
### FY 2020 Proposed Budget
**Park and Recreation Taxing District**

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2020 Proposed Expenditures and Tax Revenue</th>
<th>Estimated Mill Levy Excluding Debt Service</th>
<th>Estimated Mill Levy Including Debt Service</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proposed FY 2020 Expenditures, including reserves</td>
<td>$87,769,214</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mill Levy for FY 2019 Budget</td>
<td>3.061</td>
<td>3.088</td>
<td></td>
</tr>
<tr>
<td>Estimated Property Tax Revenue, FY 2020 Budget (excludes debt service)</td>
<td>$34,453,021</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Estimated Mill Levy for FY 2020 Proposed Budget</td>
<td>3.088</td>
<td>3.088</td>
<td></td>
</tr>
<tr>
<td>*Equivalent Mill Levy 2019 for 2020</td>
<td>3.006</td>
<td>3.006</td>
<td></td>
</tr>
<tr>
<td>Equivalent Mill Levy Tax Revenue</td>
<td>$33,541,567</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Mill Levy Difference**

| | 0.082 | 0.082 | $911,454 |

*Equivalent Mill Levy is determined by adjusting the assessed valuation in the taxing district. Adjustments include the addition of valuation due to new improvements to real property, increased personal property valuation, valuation attributable to changes in the use of property, valuation of property located in added jurisdictional territory, and adjustments by the 2018 CPI for all urban consumers. All adjustments exclude revenue received for the payment of debt service.*
JOHNSON COUNTY PARK AND RECREATION DISTRICT
BOARD OF PARK AND RECREATION COMMISSIONERS
BRIEFING SHEET

Presented to: Board of Park and Recreation Commissioners  
Meeting Date: 08/05/2019

Project Name/Identification: FY 2020 Budget

Submitted by: Noelle Testa, Chief Financial Officer  
Name & Title: Phone: 913-826-3416

ISSUE: Consider approval of the FY 2020 Budget

BACKGROUND: State law requires the JCPRD Board to adopt a budget for FY 2020 by August 25, 2019. The 2020 proposed budget is as follows:

<table>
<thead>
<tr>
<th>FUND</th>
<th>Proposed Budget Year for 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Budget Authority for Expenditures</td>
</tr>
<tr>
<td>General</td>
<td>42,662,321</td>
</tr>
<tr>
<td>Debt Service</td>
<td>4,341</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>11,588,497</td>
</tr>
<tr>
<td>Enterprise</td>
<td>33,514,055</td>
</tr>
<tr>
<td>Totals</td>
<td>87,769,214</td>
</tr>
<tr>
<td>Less: Transfers</td>
<td></td>
</tr>
<tr>
<td>Net Expenditures</td>
<td>87,769,214</td>
</tr>
<tr>
<td>Total Tax Levied</td>
<td>xxxxxxxxxxxxxxxxxxxx</td>
</tr>
<tr>
<td>Assessed Valuation</td>
<td>11,157,214,049</td>
</tr>
</tbody>
</table>

ANALYSIS: The FY 2020 proposed budget was reviewed and discussed by the Board during a Committee of the Whole meeting on April 08, 2019. JCPRD’s Capital Improvement Plan (CIP) is brought before the Board each year for approval. As required by state statute, a public hearing for the FY 2020 proposed budget was held on August 5, 2019, at 5:30 p.m. The Board of County Commissioners of Johnson County, Kansas will approve the budget on August 8, 2019.

FUNDING REVIEW: Are there funding implications involved?  No  ☒ Yes – explain: The calculations provided above were verified by the County’s Budget and Financial Planning Department.

ALTERNATIVES:

- Recommend consent approval as recommended by staff  
- Recommend consent approval as determined/modified by committee  
- Recommend discussion and action  
- Recommend denial of request  
- Table for additional consideration  
- Take no action  
- Other:

Consequences or additional Information (if any): At this point in the budget process, the proposed expenditures may only be revised to a lower amount per state statute.

LEGAL REVIEW: Is Legal Counsel Review Required?  No  ☒ Yes – If yes, explain:

SUGGESTED RECOMMENDATION/MOTION: Move to approve the 2020 budget as published and presented, pending approval by Johnson County Board of County Commissioners.