

RESOLUTION OF THE JOHNSON COUNTY LIBRARY BOARD OF DIRECTORS

A RESOLUTION OF THE JOHNSON COUNTY LIBRARY BOARD OF DIRECTORS, TO EXCEED THE REVENUE NEUTRAL RATE IN THE LEVY OF PROPERTY TAXES IN SUPPORT OF THE BUDGET FOR THE JOHNSON COUNTY LIBRARY TAXING DISTRICT FOR FISCAL YEAR 2026.

At a regular meeting of the Johnson County Library Board of Directors to consider exceeding the revenue neutral rate for the Johnson County Library Taxing District for fiscal year 2026, conducted on Thursday, September 11, 2025, there came before the Board for consideration the matter of adopting a Resolution to exceed the revenue neutral rate in the levy of property taxes in support of the budget for the Johnson County Library Taxing District for fiscal year 2026.

The Johnson County Library Board, after full consideration, upon a motion duly made, seconded and carried, adopted the following Resolution to-wit:

WHEREAS, pursuant to K.S.A. 79-2988, prior to adopting a proposed budget that will result in a tax rate in excess of the revenue neutral rate, as defined in the legislation, the Johnson County Library Board shall publish notice of its proposed intent to exceed the revenue neutral rate, conduct a public hearing and pass a resolution to approve exceeding the revenue neutral rate; and

WHEREAS, pursuant to K.S.A. 79-2988, the Johnson County Library Board published notice in The Legal Record and on the Johnson County Library website of its proposed intent to exceed the revenue neutral rate and of the public hearing on the revenue neutral rate held jointly with the Board of County Commissioners of Johnson County, Kansas; and

WHEREAS, the revenue neutral rate for the Johnson County Library Taxing District for fiscal year 2026 is 3.580 mills; and

WHEREAS, the Johnson County Library Board has evaluated and determined the level of services and needed expenditures prudently required to fund the fiscal year budget for Johnson County Library Taxing District; and

WHEREAS, if approved and adopted as proposed, the budget would include authorized expenditures of \$81,729,571 for the Johnson County Library Taxing District; which would require, in addition to other revenue sources, the levy of property taxes for the Johnson County Library Taxing District in the amount of \$52,949,492, at an estimated mill levy of 3.812 mills, which would exceed the revenue neutral rate for the Johnson County Library Taxing District; and

WHEREAS, the Board of County Commissioners of Johnson County, Kansas held a hearing on August 20, 2025, regarding the intent to exceed the revenue neutral rate for the Johnson County Library Taxing District, and allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the Board of County Commissioners, having heard public comment, has determined that it is in the best interest of Johnson County to exceed the revenue neutral rate for the Johnson County Library Taxing District for fiscal year 2026.

NOW, THEREFORE, BE IT RESOLVED by the Johnson County Library Board that the Board hereby approves the levy of property taxes in support of the budget for the Johnson County Library Taxing District for the 2026 budget year that requires a property tax rate exceeding the revenue neutral rate of 3.580 mills.

Adopted by roll call vote this 11th day of September 2025.

REPORTING OF ROLL CALL VOTE FOR A RESOLUTION OF THE JOHNSON COUNTY LIBRARY BOARD OF DIRECTORS, TO EXCEED THE REVENUE NEUTRAL RATE IN THE LEVY OF PROPERTY TAXES IN SUPPORT OF THE BUDGET FOR THE JOHNSON COUNTY LIBRARY TAXING DISTRICT FOR FISCAL YEAR 2026.

David Sims	<u>Yes</u>
Kelly Kilgore	<u>Yes</u>
Jodie Dietz	<u>Yes</u>
Charles McAllister	<u>Yes</u>
Jennifer Hrabe	<u>Yes</u>
Chrysalyn Huff	<u>Yes</u>
Jeffrey Mendoza	<u>Yes</u>

JOHNSON COUNTY LIBRARY BOARD OF DIRECTORS



JEFFREY MENDOZA, Board Chair

ATTEST:



DAVID SIMS, Board Secretary

APPROVED AS TO FORM:



ANDREW V. LOGAN, Legal Counsel