

RESOLUTION NO. 2017-2

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE JOHNSON COUNTY LIBRARY, APPROVING A LEVY OF PROPERTY TAXES IN SUPPORT OF THE BUDGET FOR THE JOHNSON COUNTY LIBRARY TAXING DISTRICT FOR FISCAL YEAR 2018 EXCEEDING THAT AMOUNT DERIVED IN SUCH DISTRICT FOR FISCAL YEAR 2017, ADJUSTED BY THE 2016 CONSUMER PRICE INDEX FOR ALL URBAN CONSUMERS AND DISCLOSING THE REVENUE AND TAX RATE DIFFERENCE.

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At a regular meeting of the Board of Directors of the Johnson County Library (the Library Board) conducted Thursday, August 10, 2017, there came before the Library Board for consideration the matter of adopting a Resolution approving a levy of property taxes in support of the budget for the Johnson County Library Taxing District for fiscal year 2018 that includes funding from property taxes in an amount exceeding that of the 2017 budget year, adjusted by the 2016 Consumer Price Index (CPI) for all urban consumers and disclosing the difference in revenue and mill levy tax rate.

The Library Board, after full consideration, upon a motion duly made, seconded and carried, adopted Resolution No. 2017-2 to-wit:

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WHEREAS, the Board of County Commissioners of Johnson County, Kansas (BOCC) is the governing body of Johnson County, a taxing subdivision of the State of Kansas, and has the authority and responsibility to establish and provide necessary and prudent levels of governmental services and public improvements to serve the best interests of the County and its citizens and to preserve the public health, safety and welfare, while

exercising fiscal responsibility to minimize the burden of taxation and to ensure the most cost-effective expenditure of public funds; and

WHEREAS, the BOCC annually adopts a budget for the governmental services of Johnson County, which includes three separate taxing fund districts: the Johnson County Taxing District, the Johnson County Library Taxing District, and the Johnson County Park and Recreation Taxing District; and

WHEREAS, K.S.A. 79-2925b, as amended, requires the BOCC to adopt a resolution authorizing the levy of property taxes to finance the budget for the 2018 budget year if such budget would require property tax revenues that exceed the property taxes in the taxing fund district for the 2017 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, the Board of Directors of the Johnson County Library (the Library Board) is the governing body of the Johnson County Library, a taxing subdivision of the State of Kansas, and has the authority and responsibility to establish and provide necessary and prudent levels of library service in the Johnson County Library Taxing District, while exercising fiscal responsibility to minimize the burden of taxation and to ensure the most cost-effective expenditure of public funds; and

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

WHEREAS, the Board of County Commissioners has approved and adopted a budget authorizing expenditures of \$43,714,273 for the Library 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 2016 CPI for all urban consumers would require, in addition to other revenue sources, the levy of property taxes for the Library Taxing District in the amount of \$31,063,645, at an estimated mill levy of 3.823 mills, which would exceed the property tax revenues derived for the Library Taxing District for the year 2017, as adjusted, by the amount of \$1,040,602, with an effective tax impact of an increase of 0.128 mills in that District; and

WHEREAS, the increase in revenue for the Library Taxing District is intended as a revenue source to fund the Comprehensive Library Master Plan, as approved through the annual budget process; and

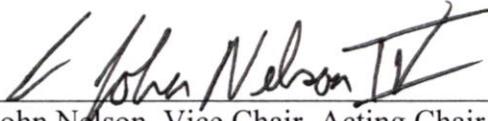
WHEREAS, over the past years, the Board of Directors of the Johnson County Library has held the mill levy constant and remains committed to a practice of reducing the tax levy whenever possible and increasing taxes only as prudently advisable to maintain effective governmental services, fund voter-approved projects, or to meet the needs for public improvements; the Board of County Commissioners and the Library Board have determined that the proposed increase in expenditures for the Library Taxing District is necessary and advisable and, should be adopted with full disclosure of the effective tax impact upon the residents of the Johnson County Library Taxing District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Johnson County Library that the Library Board shall and hereby approves a levy of property taxes in support of the budget for the 2018 budget year for the Library Taxing District that

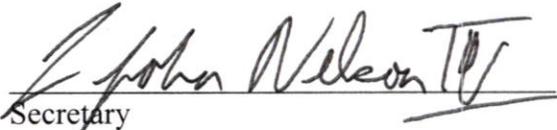
requires property taxes to be levied for the Library Taxing District in an amount that exceeds the property taxes levied in the same district for the 2017 budget year, adjusted by the 2016 CPI for all urban consumers.

Adopted this 10<sup>th</sup> day of August, 2017.

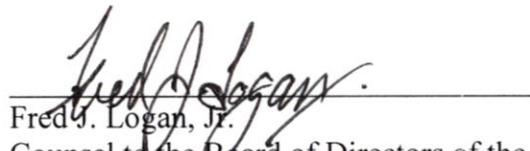
BOARD OF DIRECTORS OF THE  
JOHNSON COUNTY LIBRARY

  
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John Nelson, Vice Chair, Acting Chair

ATTEST:

  
\_\_\_\_\_  
Secretary

APPROVED AS TO FORM:

  
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Fred J. Logan, Jr.  
Counsel to the Board of Directors of the  
Johnson County Library