ATTACHMENT I
STATE OF KANSAS
City/County
2026

CERTIFICATE

TO THE CLERK OF JOHNSON COUNTY, STATE OF KANSAS
We, the undersigned officers of
Johnson County, Kansas

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and (3) the amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Conditional Lease, etc.		5			
Fund	K.S.A.				
General	79-1946	6	791,854,215	203,277,116	
Public Works	68-5,101	7	36,902,861	19,922,273	
Stormwater Fund	19-3311	8	30,877,335	0	
Transportation Fund	75-5051	9	24,528,779	0	
Developer Fees	19-2956	10	337,580	0	
County Building Fund	19-15,116	11	1,660,247	1,405,375	
Sheriff Forfeited Property	60-4117	12	2,368,609	0	
Special Liability/Risk Management	75-6110	13	10,626,612	0	
Stream Maintenance	82a-308	14	16,207	0	
911 Fund	12-5363	15	12,419,537	0	
State Alcohol & Drug Programs	65-4060	16	396,713	0	
Prosecuting Attorney	28-170	17	87,077	0	
Developmental Supports	19-4004	18	45,754,182	20,377,388	
Mental Health	19-4004	19	96,561,220	28,381,835	
Airport	3-307	20	20,730,428	0	
Public Health	65-204	21	37,923,489	19,277,931	
County Bond & Interest	10-113	22	2,436,499	1,773,300	
Controlled Substance	79-5202	23	146,418	0	
Weapons Licensure	75-7c01	24	220,143	0	
District Attorney Forfeited Property	60-4117	25	163,851	0	
Fleet Management Fund	19-2679	26	6,703,536	0	
Opioid Fund	75-777	27	3,083,658	0	
Workers' Compensation Self-Ins.	44-505B	28	0	0	
Register of Deeds Tech Fund	28-115a	29	0	0	
Public Building Commission	68-590	30	0	0	
Library Gift Fund 12-1226(b)	12-1225(h),12-1225a(a)	31	0	0	
Health Care Fund	19-212d	32	0	0	
Equipment Reserve Fund	19-119	33	0	0	
Capital Projects Fund	12-6a16	34	0	0	
County Clerk Technology Fund	28-180	35	0	0	
Treasurer Technology Fund	28-181	36	0	0	
Fleet Equipment Reserve Fund	19-2679	37	0	0	
TOTAL COUNTYWIDE			1,125,799,196	294,415,218	

ATTACHMENT I

Table of Contents:	Page No.	2026 Adopted Budget Expenditures	2026 Adopted Budget Amount of 2025 Ad Valorem Tax	County Clerk's Use Only
Fund	K.S.A.			
Park & Recreation:				
General	19-2876,19-2876c	38	70,730,905	41,129,067	
Employee Benefits	12-16,102	39	13,773,411	10,361,604	
Enterprise	19-2876,19-2876c	40	53,094,036	0	
Total Park & Recreation			137,598,352	51,490,671	
Library:				
General	12-1257	41	74,956,927	49,741,458	
Special Use Fund	12-1257/10-113	42	6,772,644	3,208,034	
Total Library			81,729,571	52,949,492	
Wastewater District:				
Operations & Maintenance	19-27a09	43	123,288,653	0	
Wastewater Sewer Repair and Construction Finance Plan	19-27a09	44	435,649,931	0	
Total Wastewater			558,938,584	0	
TOTALS			1,904,065,703	398,855,381	
Publication		45			
Final Assessed Valuation					

List any resolution or ordinance setting a fund levy limit:

State Use Only
Received _____
Reviewed by _____
Follow-up: Yes _____ No _____

Attest: 8-28-2025

2025

Deputy County Clerk

COUNTY OF JOHNSON
SEAL OF THE BOARD OF COMMISSIONERS
INC. 1855
STATE OF KANSAS

Governing Body

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	191,368,435	15,079,677	60,906	17,705	316,178	0
Public Health	17,172,553	1,172,396	4,738	1,290	24,595	
County Building Fund	1,374,358	145,558	587	178	3,047	
Public Works	18,134,926	1,413,362	5,709	1,589	29,637	
Developmental Supports	18,758,708	1,390,662	5,622	1,507	29,182	
Mental Health	27,980,077	1,945,535	7,863	2,264	40,816	
County Bond & Interest	1,724,758	152,809	616	180	3,201	
Library:						
General	46,491,657	3,337,790	12,865	4,021	61,117	
Building/Bond & Interest	3,225,953	320,083	1,233	411	5,850	
Park & Recreation:						
General	40,202,501	3,175,500	12,368	3,534	64,206	
Employee Benefits	8,161,330	552,000	2,211	564	11,474	
TOTAL	374,595,256	28,685,372	114,718	33,243	589,303	0

County Treas Motor Vehicle Estimate 28,685,372

County Treas Recreational Vehicle Estimate 114,718

County Treas 16/20M Vehicle Estimate 33,243

County Treas Commercial Vehicle Tax Estimate 589,303

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.07658

Recreational Vehicle Factor 0.00031

16/20M Vehicle Factor 0.00009

Commercial Vehicle Factor 0.00157

Watercraft Factor 0.00000

Schedule of Transfers
(Transfers Between Budgeted Funds)

Fund Transferred From:	Fund Transferred To:	2024 Amount	2025 Amount	2026 Amount	Statute
Wastewater - SRCFP	General Fund	613,280	0	0	K.S.A. 10-113
GF-Facilities	General Fund - Facilities	6,978,843	6,978,843	6,978,843	N/A
GF-Countywide	Transportation	7,613,376	7,719,726	9,406,694	K.S.A. 75-5051
GF-Corrections	General Fund	1,113,270	435,671	0	N/A
GF-PSST 1	General Fund - Sheriff, COR	33,927,305	33,599,661	33,481,720	N/A
GF-PSST 2	General Fund - Sheriff, COR, FAC	24,786,250	24,495,567	24,678,238	N/A
GF-Heritage Trust	General Fund - Museum	419,546	334,670	353,684	N/A
GF-Communications	General Fund	127,950	247,950	247,950	N/A
GF- Aging & Human Services	General Fund	346,353	346,353	598,353	N/A
GF-District Attorney	General Fund	0	86,378	86,378	N/A
GF-SLFRF	General Fund	731,904	0	0	N/A
General Fund	Mental Health	695,861	636,477	636,477	K.S.A. 19-4004
GF-Planning (CDBG)	Mental Health	0	0	0	N/A
GF-Planning (CDBG)	General Fund	91,450	100,000	100,000	K.S.A. 19-4004
Stormwater	Public Works	135,706	135,706	138,420	K.S.A. 19-3311
Special Alcohol	General Fund	0	0	0	K.S.A. 65-4060
Special Alcohol	Mental Health	0	0	0	K.S.A. 65-4060
Mental Health	County Bond & Interest	84,950	87,550	0	K.S.A. 19-4004
Library Operating	General Fund	3,307,475	3,634,270	3,756,548	K.S.A.12-1258
GF-Countywide Support Fund	General Fund - TTV, PLN Pilots	2,000,000	0	0	N/A
Public Health	Public Health	172,088	156,950	156,950	K.S.A. 65-204
Park & Recreation	Park & Recreation	3,162,053	0	2,925,500	K.S.A. 19-2876
Park & Recreation Enterprise	Park & Recreation Enterprise	6,451	3,937	1,600	K.S.A. 19-2876
Transportation	Mental Health	75,000	0	0	N/A
Developmental Supports	Developmental Supports	0	0	0	N/A
GF-Countywide	Airport Fund	2,085,000	1,000,000	0	K.S.A. 19-4004
Airport	General Fund	107,360	100,000	100,000	N/A
Public Health	General Fund	3,953	0	0	N/A
Developmental Supports	General Fund	680	0	0	N/A
GF-Countywide	Public Works	0	0	1,500,000	N/A
Public Works	General Fund	310	0	0	N/A
Airport	Wastewater SRCFP	73,253	73,253	73,253	N/A
GF-DES (EMC)	GF-DES (EMC)	69,917	65,000	65,000	N/A
GF-Countywide	GF-FMA	735,535	735,535	735,535	N/A
Wastewater O&M	General Fund	1,290	0	0	N/A
Mental Health	Developmental Supports	165,283	150,000	150,000	N/A
General Fund - Grants	Developmental Supports	404,364	0	0	N/A
Transportation	Transportation	0	2,744,941	2,983,687	N/A
Library	Fleet Management	66,989	66,989	66,989	K.S.A.12-1258
Mental Health	Mental Health	31,817	0	0	N/A
General Fund	911 Fund	1,300,000	900,000	900,000	K.S.A. 19-4004
GF-Countywide Grants	Public Health	243,880	0	0	N/A
GF-Countywide Grants	GF - Courts	0	100,000	100,000	N/A
GF-Courts	GF - Courts	0	**73,200**	78,200	N/A
GF-Countywide Grants	GF - Planning	**0**	**300,000**	**300,000**	N/A
Mental Health	General Fund	32,900	0	2,000,000	K.S.A. 19-4004

Total Transfers Between Budgeted Funds	91,711,642	85,308,627	90,121,819
Published in the "Notice of Budget Hearing"	91,711,642	87,789,144	89,969,819
Differences due to adjustments made after the budget was published	0	-2,480,517	152,000

Schedule of Transfers
(Transfers Between Budgeted And Non-Budgeted Funds)

Fund Transferred From:	Fund Transferred To:	2024 Amount	2025 Amount	2026 Amount	Statute
ROD Tech Fund	General Fund Revenue	123,500	123,500	123,500	K.S.A. 19-120
Equipment Reserve Fund	Fleet Fund	378,002	363,834	379,466	N/A
General Fund	Health Care	8,655,437	0	0	K.S.A. 19-4004
Park & Recreation	P&R Capital Projects	14,055,972	3,682,109	4,442,689	K.S.A. 19-2876
Park & Recreation Enterprise	P&R Capital Projects	428,331	344,993	376,638	K.S.A. 19-2679
GF-BOCC	Equipment Reserves	2,908	2,908	2,908	K.S.A. 19-119
GF - Communications	Equipment Reserves	0	5,042	5,042	K.S.A. 19-119
GF-County Manager	Equipment Reserves	11,630	6,588	6,588	K.S.A. 19-119
GF-District Attorney	Equipment Reserves	6,900	6,900	6,900	K.S.A. 19-119
GF-Elections	Equipment Reserves	1,000	1,000	1,000	K.S.A. 19-119
GF-Appraiser	Equipment Reserves	4,623	4,623	4,623	K.S.A. 19-119
GF-TTV/Motor Vehicle	Equipment Reserves	25,000	25,000	25,000	K.S.A. 19-119
GF-Corrections	Equipment Reserves	100,000	100,000	100,000	K.S.A. 19-119
GF-Budget	Equipment Reserves	3,928	3,928	3,928	K.S.A. 19-119
GF-Human Resources	Equipment Reserves	1,580	1,580	1,580	K.S.A. 19-119
GF-Legal	Equipment Reserves	1,954	1,954	1,954	K.S.A. 19-119
GF-Facilities	Equipment Reserves	5,000	5,000	5,000	K.S.A. 19-119
GF-DTI	Equipment Reserves	640,290	640,290	640,290	K.S.A. 19-119
GF-Planning	Equipment Reserves	1,435	1,435	1,435	K.S.A. 19-119
GF-Aging & Human Services	Equipment Reserves	13,000	13,000	13,000	K.S.A. 19-119
GF- DES	Equipment Reserves	1,206,949	4,038,379	1,306,949	K.S.A. 19-119
GF-Courts	Equipment Reserves	3,000	3,000	3,000	K.S.A. 19-119
GF-JIMS	Equipment Reserves	640,741	530,741	530,741	K.S.A. 19-119
GF-Sheriff	Equipment Reserves	0	0	0	K.S.A. 19-119
Public Health	Equipment Reserves	107,274	107,274	107,274	K.S.A. 19-119
GF- DTI	Fleet Equipment Reserve	3,000	3,000	3,000	K.S.A. 19-2679
GF-Aging & Human Services	Fleet Equipment Reserve	8,000	8,000	8,000	K.S.A. 19-2679
GF-Appraiser	Fleet Equipment Reserve	9,000	9,000	9,000	K.S.A. 19-2679
GF-Corrections	Fleet Equipment Reserve	160,552	160,552	160,552	K.S.A. 19-2679
GF-Countywide	Fleet Equipment Reserve	500,000	600,000	0	K.S.A. 19-2679
GF-DAT	Fleet Equipment Reserve	8,500	8,500	8,500	K.S.A. 19-2679
GF-Elections	Fleet Equipment Reserve	4,000	4,000	4,000	K.S.A. 19-2679
GF-DES EMC	Fleet Equipment Reserve	9,029	9,029	9,029	K.S.A. 19-2679
GF-Facilities	Fleet Equipment Reserve	60,000	120,000	60,000	K.S.A. 19-2679
GF-Planning	Fleet Equipment Reserve	24,000	24,000	24,000	K.S.A. 19-2679
Developmental Supports	Fleet Equipment Reserve	148,654	148,654	148,654	K.S.A. 19-2679
Mental Health Fund	Fleet Equipment Reserve	117,973	117,973	117,973	K.S.A. 19-2679
Public Health	Fleet Equipment Reserve	64,267	134,267	64,267	K.S.A. 19-2679
Public Works	Fleet Equipment Reserve	348,716	348,716	348,716	K.S.A. 19-2679
Risk Management	Fleet Equipment Reserve	3,200	3,200	3,200	K.S.A. 19-2679
Fleet Operating	Fleet Equipment Reserve	0	600,000	768,472	K.S.A. 19-2679

Schedule of Transfers
(Transfers Between Budgeted And Non-Budgeted Funds)

Fund Transferred From:	Fund Transferred To:	2024 Amount	2025 Amount	2026 Amount	Statute
Airport	Airport Capital Projects	1,629,647	2,823,302	2,874,031	K.S.A. 3-318
Airport Capital Projects	GF-Countywide	3,245,752	0	0	K.S.A. 19-120
GF-Countywide	Airport Capital Projects	2,721,664	0	0	K.S.A. 19-120
Public Works	Capital Projects	20,554,347	20,273,983	**20,628,756**	K.S.A. 19-120
Mental Health Fund	Capital Projects	0	300,000	0	K.S.A. 19-120
Stormwater	Capital Projects	21,573,885	21,510,672	21,711,608	K.S.A. 19-120
Developer Fees	Capital Projects	0	9,800	9,800	K.S.A. 19-120
Stream Maintenance	Capital Projects	0	5,000	5,000	K.S.A. 19-120
Library General Fund	Capital Projects	10,774,696	5,985,047	4,681,603	K.S.A. 12-1258
GF- Countywide Support	Capital Projects	5,885,000	0	0	K.S.A. 19-2679
GF-Countywide	Capital Projects	0	900,000	4,464,252	K.S.A. 19-120
GF-Elections	Capital Projects	601,780	0	0	K.S.A. 19-120
GF-Planning	Capital Projects	0	0	150,000	K.S.A. 65-204
GF - PSST1	Capital Projects	0	0	550,000	K.S.A. 19-120
GF - PSST3 (Courthouse CIPs)	Capital Projects	3,250,000	560,000	523,000	K.S.A. 19-121
GF-DTI (JIMS)	Capital Projects	1,207,500	600,000	195,000	K.S.A. 19-120
GF-DTI	Capital Projects	1,650,000	1,227,000	800,000	K.S.A. 19-120
GF-Facilities	Capital Projects	-50,000	5,550,000	4,000,000	K.S.A. 19-120
GF-Sheriff	Capital Projects	398,000	450,000	432,500	K.S.A. 19-120
GF-DES	Capital Projects	842,000	122,000	252,350	K.S.A. 19-120
Developmental Supports	Capital Projects	0	850,000	75,000	K.S.A. 19-120
Public Building Commission	GF-Countywide	0	0	0	K.S.A. 19-120
GF-Countywide	Public Building Commission	0	0	0	K.S.A. 19-120
Capital Projects	General Fund	13,912	0	0	K.S.A. 19-121
Park & Recreation Capital Proj.	Park & Recreation Enterprise	0	0	0	K.S.A. 19-2876
Capital Projects	Public Health	97,283	90,000	90,000	K.S.A. 19-120
Capital Projects	Public Works	1,750,000	1,750,000	1,000,000	K.S.A. 19-120
Capital Projects	Library	193	0	0	K.S.A. 19-120
Transportation Capital	Transportation	1,481,369	0	0	K.S.A. 75-5051
Transportation	Transportation Capital Projects	0	0	0	K.S.A. 75-5051
Wastewater SRCFP	Wastewater Capital Projects	124,602,135	249,518,000	231,332,000	K.S.A. 19-2752b
Wastewater Capital Projects	Wastewater SRCFP	0	0	0	K.S.A. 19-2752b
Wastewater SRCFP	Capital Projects	2,200,000	0	800,000	K.S.A. 19-2752b
Library Gift Fund	Library General Fund	6,100	0	0	
Airport Capital Projects	Airport	7,304	0	0	

Total Transfers Between Budgeted and Unbudgeted Funds	232,329,912	324,836,773	304,401,768
Total of all Transfers	324,041,554	410,145,400	394,523,587

The above referenced transfers are approved each year through a Resolution by the Johnson County Board of County Commissioners

FY 2024 Budget - Resolution No. 080-23
FY 2025 Budget - Resolution No. 056-24
FY 2026 Budget - Resolution No. 083-25

STATEMENT OF INDEBTEDNESS

STATE OF KANSAS
City/County
2026

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding 01/01/2025	Date Due Principal	Date Due Interest	Amount Due 2025 Principal	Amount Due 2025 Interest	Amount Due 2026 Principal	Amount Due 2026 Interest
General Obligation (excludes Special Assessment bonds):										
2012B Int. Impr. Refunding Bonds	15-Aug-12	2.00-3.00	$ 27,005,000	$ 3,010,000	Sept. 1	March 1 & Sept. 1	$ 3,010,000	$ 90,300	$ -	$ -
2014A Int. Impr. Bonds	25-Nov-14	3.50-5.00	20,205,000	12,180,000	Sept. 1	March 1 & Sept. 1	1,015,000	457,500	1,065,000	406,750
2014B Int. Impr. Refunding Bonds	25-Nov-14	3.00-5.00	38,480,000	11,475,000	Sept. 1	March 1 & Sept. 1	4,655,000	364,400	4,805,000	224,750
2015A Int. Impr. Bonds	17-Dec-15	3.00-5.00	30,515,000	19,565,000	Sept. 1	March 1 & Sept. 1	1,495,000	675,725	1,570,000	600,975
2015B Int. Impr. Refunding Bonds	17-Dec-15	3.00-5.00	25,540,000	11,800,000	Sept. 1	March 1 & Sept. 1	2,755,000	440,350	2,905,000	302,600
2016A Int. Impr. Bonds	27-Oct-16	2.00-5.00	34,338,100	25,509,400	Sept. 1	March 1 & Sept. 1	1,897,500	835,214	1,981,900	740,338
2016B Int. Impr. Refunding Bonds	27-Oct-16	2.00-4.00	10,570,000	5,790,000	Sept. 1	March 1 & Sept. 1	1,070,000	160,300	1,110,000	128,200
2017A Int. Impr. Bonds	2-Nov-17	2.50-5.00	15,780,000	11,230,000	Sept. 1	March 1 & Sept. 1	770,000	397,912	810,000	359,412
2018A Int. Impr. Bonds	22-Aug-18	3.125-5.00	232,790,000	214,340,000	Sept. 1	March 1 & Sept. 1	10,300,000	8,761,393	10,800,000	8,246,394
2019A Int. Impr. Bonds	11-Dec-19	2.375-4.00	22,165,000	17,140,000	Sept. 1	March 1 & Sept. 1	1,080,000	544,094	1,130,000	500,894
2020A Int. Impr. Bonds	26-Aug-20	2.00-3.00	95,650,000	81,230,000	Sept. 1	March 1 & Sept. 1	5,045,000	1,937,400	5,205,000	1,786,050
2020B Intr. Impr. Refunding Bonds	26-Aug-20	1.10-4.00	9,415,000	6,900,000	Sept. 1	March 1 & Sept. 1	915,000	163,143	950,000	126,543
2020C Intr. Impr. Refunding Bonds	19-Nov-20	3.00	4,760,000	2,995,000	Sept. 1	March 1 & Sept. 1	460,000	89,850	480,000	76,050
2020D Intr. Impr. Refunding Bonds	19-Nov-20	1.60-2.00	49,660,000	40,275,000	Sept. 1	March 1 & Sept. 1	4,375,000	762,645	4,470,000	675,145
2021A Intr. Impr. Bonds	18-Nov-21	1.75-4.00	41,455,000	36,645,000	Sept. 1	March 1 & Sept. 1	1,650,000	995,237	1,715,000	929,237
*2022A Int. Impr. Bonds (WIFIA)**	*24-May-22*	*3.01*	*281,260,000*	-	Sept. 1	March 1 & Sept. 1	-	-	-	-
2023A Int. Impr. Bonds	7-Sep-23	4.00-5.00	11,730,000	11,730,000	Sept. 1	March 1 & Sept. 1	-	496,819	-	496,819
2023B Int. Impr. Bonds - Taxable	7-Sep-23	5.00-5.25	5,110,000	5,110,000	Sept. 1	March 1 & Sept. 1	-	263,538	-	263,538
Total G.O. Bonds:			$ 956,428,100	$ 516,924,400			$ 40,492,500	$ 17,435,820	$ 38,996,900	$ 15,863,695

Revenue Bonds:

STATEMENT OF INDEBTEDNESS

STATE OF KANSAS
City/County
2026

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding 01/01/2025	Date Due Principal	Date Due Interest	Amount Due 2025 Principal	Amount Due 2025 Interest	Amount Due 2026 Principal	Amount Due 2026 Interest
PBC 2012A	15-Aug-12	3.00-4.00	$ 16,635,000	$ 1,815,000	Sept. 1	March 1 & Sept. 1	$ 1,815,000	$ 54,450		
PBC 2014A	25-Nov-14	2.00-3.00	1,995,000	-	Sept. 1	March 1 & Sept. 1	-	-		
PBC 2014B	25-Nov-14	2.00-4.00	4,000,000	-	Sept. 1	March 1 & Sept. 1	-	-		
PBC 2015A	30-Jun-15	2.00-4.00	21,460,000	13,620,000	Sept. 1	March 1 & Sept. 1	1,030,000	477,734	1,075,000	436,534
PBC 2015B	17-Dec-15	2.00-5.00	41,725,000	17,410,000	Sept. 1	March 1 & Sept. 1	4,450,000	604,880	4,670,000	382,381
PBC 2016A	27-Oct-16	2.00-5.00	16,365,000	10,250,000	Sept. 1	March 1 & Sept. 1	940,000	331,194	990,000	284,194
PBC 2016B	27-Oct-16	2.00-3.00	9,175,000	4,935,000	Sept. 1	March 1 & Sept. 1	915,000	120,050	960,000	92,600
PBC 2017A	2-Nov-17	2.00-3.125	15,060,000	10,575,000	Sept. 1	March 1 & Sept. 1	680,000	313,281	705,000	292,881
PBC 2017B	2-Nov-17	4.00-5.00	23,125,000	15,460,000	Sept. 1	March 1 & Sept. 1	2,035,000	660,150	2,140,000	558,400
PBC 2018A	5-Sep-18	4.00-5.00	148,595,000	71,225,000	Sept. 1	March 1 & Sept. 1	22,600,000	3,312,250	23,725,000	2,182,250
PBC 2019A	17-Dec-19	2.00-3.00	1,390,000	1,040,000	Sept. 1	March 1 & Sept. 1	70,000	27,544	70,000	25,444
PBC 2020A	26-Aug-20	2.00-3.00	16,995,000	4,925,000	Sept. 1	March 1 & Sept. 1	770,000	130,500	785,000	107,400
PBC 2020B (Taxable)	26-Aug-20	1.00-1.35	10,585,000	7,285,000	Sept. 1	March 1 & Sept. 1	1,020,000	81,288	1,030,000	71,088
PBC 2020C	19-Nov-20	2.00-3.00	5,840,000	4,890,000	Sept. 1	March 1 & Sept. 1	245,000	120,644	255,000	113,294
PBC 2020D	19-Nov-20	3.00	6,845,000	4,765,000	Sept. 1	March 1 & Sept. 1	735,000	142,950	760,000	120,900
PBC 2021A	15-Nov-21	2.00-4.50	6,745,000	5,080,000	Sept. 1	March 1 & Sept. 1	635,000	196,375	665,000	167,800
PBC 2023A	7-Sep-23	4.00-5.00	15,815,000	15,320,000	Sept. 1	March 1 & Sept. 1	505,000	711,850	530,000	686,600
PBC 2023B	7-Sep-23	4.00-5.00	6,465,000	6,265,000	Sept. 1	March 1 & Sept. 1	205,000	291,050	215,000	280,800
PBC 2024A	18-Dec-24	4.00-5.01	59,120,000	59,120,000	Sept. 2	March 1 & Sept. 2	2,060,000	1,935,591	1,880,000	2,651,200
Total Revenue Bonds:			$ 427,935,000	$ 253,980,000			$ 40,710,000	$ 9,511,781	$ 40,455,000	$ 8,453,766
Temporary Notes:										
NONE			-	-			-	-	-	-
Certificates of Participation:										
Park, 2017A	30-Mar-17	2.00-4.00	7,300,000	1,860,000	Sept. 1	March 1 & Sept. 1	910,000	74,400	950,000	38,000
Park, 2017B	30-Mar-17	2.00-4.00	5,460,000	1,390,000	Sept. 1	March 1 & Sept. 1	680,000	55,600	710,000	28,400
Park, 2019A	4-Jun-19	3.00-5.00	5,545,000	3,060,000	Sept. 1	March 1 & Sept. 1	585,000	128,700	615,000	99,450
Park, 2019B	4-Jun-19	3.00-4.00	4,175,000	2,235,000	Sept. 1	March 1 & Sept. 1	430,000	80,500	450,000	63,300
Park, 2019C	4-Jun-19	2.50-3.35	2,595,000	1,505,000	Sept. 1	March 1 & Sept. 1	235,000	47,353	245,000	40,538
Park, 2020A	22-Oct-20	1.00-1.82	13,510,000	8,240,000	Sept. 1	March 1 & Sept. 1	1,350,000	119,729	1,365,000	106,229
Park, 2021A	6-Oct-21	2.00-4.00	8,365,000	5,930,000	Sept. 1	March 1 & Sept. 1	775,000	184,300	805,000	153,300

STATEMENT OF INDEBTEDNESS

STATE OF KANSAS
City/County
2026

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding 01/01/2025	Date Due Principal	Date Due Interest	Amount Due 2025 Principal	Amount Due 2025 Interest	Amount Due 2026 Principal	Amount Due 2026 Interest
Park, 2022A	3-Nov-22	4.00-5.00	5,555,000	4,485,000	Sept. 1	March 1 & Sept. 1	550,000	209,900	580,000	182,400
Park, 2023A	11-Oct-23	4.00-5.00	6,980,000	5,980,000	Sept. 1	March 1 & Sept. 1	630,000	281,850	660,000	250,350
Park, 2023B Refunding	11-Oct-23	4.00-5.00	3,710,000	3,260,000	Sept. 1	March 1 & Sept. 1	345,000	153,650	360,000	136,400
Park, 2024A	10-Oct-24	5.00	9,020,000	9,020,000	Sept. 2	March 1 & Sept. 2	925,000	402,142	850,000	404,750
Park, 2024B	10-Oct-24	5.00	3,025,000	3,025,000	Sept. 3	March 1 & Sept. 3	310,000	134,864	285,000	135,750
Total Certificates of Participation:			$ 75,240,000	$ 49,990,000			$ 7,725,000	$ 1,872,988	$ 7,875,000	$ 1,638,867

STATE OF KANSAS
City/County
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of Johnson County, Kansas will meet on the 20th day of August, 2025 at 6:00 P.M., at the Olathe Conference Center, 10401 S Ridgeview Rd, Olathe, Kansas, 66061 for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

The proposed budget establishes the 2026 base connection fee at $4,850 and the system availability charge at $380 per acre to fund the Wastewater Sewer Repair and Construction Finance Plan as authorized by Charter Resolution No. 29-92, Version 2013, and the 2026 Wastewater Capital Improvement Program, including the authorization of specific projects and their projected cost.

Detailed budget information is available at the Johnson County Budget and Financial Planning Office, Johnson County Administration Building, 111 South Cherry Street, Suite 2300, Olathe, Kansas; at the website www.jocogov.org/department/budget-and-financial-planning, and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	2024		2025		Proposed Budget 2026		
Fund	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2025 Ad Valorem Tax	Est Tax Rate*
General	550,145,770	12.185	548,949,648	11.963	791,854,215	203,277,116	11.920
Public Works	34,093,730	1.199	34,450,103	1.134	36,902,861	19,922,273	1.168
Stormwater Fund	22,642,412	0.000	23,398,953	0.000	30,877,335	0	0.000
Transportation Fund	30,888,513	0.000	19,063,591	0.000	24,528,779	0	0.000
Developer Fees	0	0.000	9,800	0.000	337,580	0	0.000
County Building Fund	1,749,626	0.108	1,517,734	0.086	1,660,247	1,405,375	0.082
Sheriff Forfeited Property	186,785	0.000	2,175,000	0.000	2,368,609	0	0.000
Special Liability/Risk Management	4,531,211	0.000	5,301,874	0.000	10,626,612	0	0.000
Stream Maintenance	0	0.000	5,000	0.000	16,207	0	0.000
911 Fund	5,939,288	0.000	8,454,000	0.000	12,419,537	0	0.000
Special Alcohol & Drug Pgrms Fund	221,318	0.000	232,500	0.000	396,713	0	0.000
Prosecuting Attorney	22,595	0.000	29,000	0.000	87,077	0	0.000
Developmental Supports	34,940,872	1.203	36,947,680	1.173	45,754,182	20,377,388	1.195
Mental Health	57,040,928	1.724	70,170,400	1.749	96,561,220	28,381,835	1.664
Airport	9,583,614	0.000	11,853,793	0.000	20,730,428	0	0.000
Public Health	25,900,610	0.991	29,610,682	1.073	37,923,489	19,277,931	1.130
County Bond & Interest	1,961,070	0.116	1,957,180	0.108	2,436,499	1,773,300	0.104
Controlled Substance	0	0.000	55,625	0.000	146,418	0	0.000
Weapons Licensure	0	0.000	24,000	0.000	220,143	0	0.000
District Attorney Forfeited Property	28,316	0.000	28,750	0.000	163,851	0	0.000
Fleet Management Fund	3,751,690	0.000	4,852,732	0.000	6,703,536	0	0.000
Opioid Fund	652,715	0.000	719,946	0.000	3,083,658	0	0.000
Workers'Compensation Self-Ins.	1,849,288	0.000	0	0.000	0	0	0.000
Register of Deeds Technology Fund	808,241	0.000	0	0.000	0	0	0.000
County Clerk Technology Fund	288,756	0.000	0	0.000	0	0	0.000
Treasurer Technology Fund	268,341	0.000	0	0.000	0	0	0.000
Fleet Equipment Reserve Fund	3,032,797	0.000	0	0.000	0	0	0.000
Public Building Commission Fund	62,708,120	0.000	0	0.000	0	0	0.000
Library Gift Fund	108,231	0.000	0	0.000	0	0	0.000
Health Care Fund	79,478,151	0.000	0	0.000	0	0	0.000
Equipment Reserve Fund	3,268,823	0.000	0	0.000	0	0	0.000
Capital Projects Fund	62,278,822	0.000	0	0.000	0	0	0.000
TOTAL COUNTYWIDE	998,370,633	17.526	799,807,991	17.286	1,125,799,196	294,415,218	17.263
ASSESSED VALUATION	14,981,778,153		15,997,147,294		17,053,657,858		
					*Revenue Neutral Rate***		*16.217*
Park & Recreation:							
General	46,076,308	2.544	58,376,412	2.513	70,730,905	41,129,067	2.412
Employee Benefits	9,421,824	0.478	10,458,353	0.510	13,773,411	10,361,604	0.608
Bond & Interest	0	0.000	0	0.000	0	0	0.000
Enterprise	33,609,404	0.000	42,050,311	0.000	53,094,036	0	0.000
TOTAL PARK & RECREATION	89,107,536	3.022	110,885,076	3.023	137,598,352	51,490,671	3.020
ASSESSED VALUATION	14,981,778,153		15,997,147,294		17,053,657,858		
					*Revenue Neutral Rate***		*2.836*
Library:							
General	51,524,188	3.511	51,748,463	3.568	74,956,927	49,741,459	3.581
Special Use Fund	3,641,094	0.301	3,486,675	0.248	6,772,644	3,208,034	0.231
TOTAL LIBRARY	55,165,282	3.812	55,235,138	3.816	81,729,571	52,949,492	3.812
ASSESSED VALUATION	12,222,635,273		13,028,907,526		13,890,788,021		
					*Revenue Neutral Rate***		*3.580*
Wastewater District:							
Operation & Maintenance	69,029,934	0.000	74,987,479	0.000	123,288,653	0	0.000
Wastewater Sewer Repair and Construction Finance Plan	185,823,130	0.000	317,537,300	0.000	435,649,931	0	0.000
TOTAL WASTEWATER	254,853,064	0.000	392,524,779	0.000	558,938,584	0	0.000
ASSESSED VALUATION	0		0		0		
Totals	1,397,496,515	24.360	1,358,452,984	24.125	1,904,065,703	398,855,381	24.095
Less: Transfers	91,711,642		87,789,144		89,969,819		
Net Expenditures	1,305,784,873		1,270,663,840		1,814,095,884		
Total Tax Levied					XXXXXXXXXXX		
Assessed Valuation							

Outstanding Indebtedness, January 1,

	2023	2024	2025
G O Bonds	572,796,300	556,750,000	516,995,000
Revenue Bonds	250,410,000	234,045,000	253,980,000
Certificates of Participation	37,035,000	44,750,000	49,990,000
Direct Placement	0	0	0
Lease Purchase Principal	0	0	0
Total	860,241,300	835,545,000	820,965,000

*Tax Rates are expressed in mills.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Megan Johnson
Deputy County Clerk

JOHNSON COUNTY GOVERNMENT OFFERS EMPLOYMENT AND PROVIDES SERVICES AND PROGRAMS IN COMPLIANCE WITH THE PROVISIONS OF THE AMERICANS WITH DISABILITIES ACT (ADA) AND WITH ALL OTHER FEDERAL, STATE AND LOCAL STATUTES REGARDING RACE, COLOR, NATIONAL ORIGIN, SEX, RELIGION, AGE OR DISABILITY.

RESOLUTION NO. 080-25

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

*****

At a public hearing of the Board of County Commissioners to consider exceeding the revenue neutral rate for the Johnson County Taxing District for fiscal year 2026, conducted on Wednesday, August 20, 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 Taxing District for fiscal year 2026.

The Board, after full consideration, upon a motion duly made, seconded and carried, adopted Resolution No. 080-25 to-wit:

*****

WHEREAS, the Board of County Commissioners 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 Board 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, the Board of County Commissioners 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; and

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

WHEREAS, the revenue neutral rate for the Johnson County Taxing District for fiscal year 2026 is 16.217 mills; and

WHEREAS, the Board of County Commissioners has evaluated and determined the level of services and needed expenditures prudently required to fund the fiscal year budget for each and all of the taxing fund districts included within the total budget, and has proposed approval and adoption of a total budget of $1,904,065,703; and

WHEREAS, if approved and adopted as proposed, the budget would include authorized expenditures of $1,125,799,196 for the County Taxing District; which would require, in addition to other revenue sources, the levy of property taxes for the County

Taxing District in the amount of $294,415,218, at an estimated mill levy of 17.263 mills, which would exceed the revenue neutral rate for the County Taxing District; and

WHEREAS, the Board of County Commissioners held a hearing on August 20, 2025, 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 County Taxing District for fiscal year 2026.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Johnson County, Kansas that the Board hereby approves the levy of property taxes in support of the budget for the County Taxing District for the 2026 budget year that requires a property tax rate exceeding the revenue neutral rate of 16.217 mills.

Adopted this 20th day of August, 2025.

BOARD OF COUNTY COMMISSIONERS
OF JOHNSON COUNTY, KANSAS

Mike Kelly, Chairman

ATTEST:

Megan Johnson, Deputy County Clerk

APPROVED AS TO FORM:

Peg Trent, Chief Counsel

The Legal Record
1701 E. Cedar St., Ste. 111
Olathe, KS 66062-1775
(913) 780-5790

JOHNSON COUNTY - BUDGET & FINANCIAL PLANNING
111 S CHERRY ST STE 2300
OLATHE KS 66061-3451

Proof of Publication

STATE OF KANSAS, JOHNSON COUNTY, SS;
Maureen Gillespie, of lawful age, being first duly sworn, deposes and says that she is Legal Notices Clerk for The Legal Record which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Johnson County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter (also identified by the following case number, if any) for 1 consecutive week(s), as follows:

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET
7/8/25

Pursuant to Local Rule 3.7, the undersigned hereby certifies that no portion of the Proof of Publication was drafted/prepared using Generative A.I.

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:
July 8, 2025

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2027

L24648
Publication Fees: $67.04

First published in The Legal Record, Tuesday, July 8, 2025.

STATE OF KANSAS
City/County
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of Johnson County, Kansas will meet on the 20th day of August, 2025 at 6:00 P.M., at the Olathe Conference Center, 10401 S Ridgeview Rd, Olathe, Kansas, 66061 for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

The proposed budget establishes the 2026 base connection fee at $4,850 and the system availability charge at $380 per acre to fund the Wastewater Sewer Repair and Construction Finance Plan as authorized by Charter Resolution No. 29-92, Version 2013, and the 2026 Wastewater Capital Improvement Program, including the authorization of specific projects and their projected cost.

Detailed budget information is available at the Johnson County Budget and Financial Planning Office, Johnson County Administration Building, 111 South Cherry Street, Suite 2300, Olathe, Kansas; at the website www.jocogov.org/department/budget-and-financial-planning, and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	2024		2025		Proposed Budget 2026		
Fund	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2025 Ad Valorem Tax	Est Tax Rate*
General	550,145,770	12.185	548,949,648	11.963	791,854,215	203,277,116	11.920
Public Works	34,093,730	1.199	34,450,103	1.134	36,902,861	19,922,273	1.168
Stormwater Fund	22,642,412	0.000	23,398,953	0.000	30,877,335	0	0.000
Transportation Fund	30,888,513	0.000	19,063,591	0.000	24,528,779	0	0.000
Developer Fees	0	0.000	9,800	0.000	337,580	0	0.000
County Building Fund	1,749,626	0.108	1,517,734	0.086	1,660,247	1,405,375	0.082
Sheriff Forfeited Property	186,785	0.000	2,175,000	0.000	2,368,609	0	0.000
Special Liability/Risk Management	4,531,211	0.000	5,301,874	0.000	10,626,612	0	0.000
Stream Maintenance	0	0.000	5,000	0.000	16,207	0	0.000
911 Fund	5,939,288	0.000	8,454,000	0.000	12,419,537	0	0.000
Special Alcohol & Drug Pgrms Fund	221,318	0.000	232,500	0.000	396,713	0	0.000
Prosecuting Attorney	22,595	0.000	29,000	0.000	87,077	0	0.000
Developmental Supports	34,940,872	1.203	36,947,680	1.173	45,754,182	20,377,388	1.195
Mental Health	57,040,928	1.724	70,170,400	1.749	96,561,220	28,381,835	1.664
Airport	9,583,614	0.000	11,853,793	0.000	20,730,428	0	0.000
Public Health	25,900,610	0.991	29,610,682	1.073	37,923,489	19,277,931	1.130
County Bond & Interest	1,961,070	0.116	1,957,180	0.108	2,436,499	1,773,300	0.104
Controlled Substance	0	0.000	55,625	0.000	146,418	0	0.000
Weapons Licensure	0	0.000	24,000	0.000	220,143	0	0.000
District Attorney Forfeited Property	28,316	0.000	28,750	0.000	163,851	0	0.000
Fleet Management Fund	3,751,690	0.000	4,852,732	0.000	6,703,536	0	0.000
Opioid Fund	652,715	0.000	719,946	0.000	3,083,658	0	0.000
Workers'Compensation Self-Ins.	1,849,288	0.000	0	0.000	0	0	0.000
Register of Deeds Technology Fund	808,241	0.000	0	0.000	0	0	0.000
County Clerk Technology Fund	288,756	0.000	0	0.000	0	0	0.000
Treasurer Technology Fund	268,341	0.000	0	0.000	0	0	0.000
Fleet Equipment Reserve Fund	3,032,797	0.000	0	0.000	0	0	0.000
Public Building Commission Fund	62,708,120	0.000	0	0.000	0	0	0.000
Library Gift Fund	108,231	0.000	0	0.000	0	0	0.000
Health Care Fund	79,478,151	0.000	0	0.000	0	0	0.000
Equipment Reserve Fund	3,268,823	0.000	0	0.000	0	0	0.000
Capital Projects Fund	62,278,822	0.000	0	0.000	0	0	0.000
TOTAL COUNTYWIDE	998,370,633	17.526	799,807,991	17.286	1,125,799,196	294,415,218	17.263
ASSESSED VALUATION	14,981,778,153		15,997,147,294		17,053,657,858		
					*Revenue Neutral Rate***		*16.217*
Park & Recreation:							
General	46,076,308	2.544	58,376,412	2.513	70,730,905	41,129,067	2.412
Employee Benefits	9,421,824	0.478	10,458,353	0.510	13,773,411	10,361,604	0.608
Bond & Interest	0	0.000	0	0.000	0	0	0.000
Enterprise	33,609,404	0.000	42,050,311	0.000	53,094,036	0	0.000
TOTAL PARK & RECREATION	89,107,536	3.022	110,885,076	3.023	137,598,352	51,490,671	3.020
ASSESSED VALUATION	14,981,778,153		15,997,147,294		17,053,657,858		
					*Revenue Neutral Rate***		*2.836*
Library:							
General	51,524,188	3.511	51,748,463	3.568	74,956,927	49,741,459	3.581
Special Use Fund	3,641,094	0.301	3,486,675	0.248	6,772,644	3,208,034	0.231
TOTAL LIBRARY	55,165,282	3.812	55,235,138	3.816	81,729,571	52,949,492	3.812
ASSESSED VALUATION	12,222,635,273		13,028,907,526		13,890,788,021		
					*Revenue Neutral Rate***		*3.580*
Wastewater District:							
Operation & Maintenance	69,029,934	0.000	74,987,479	0.000	123,288,653	0	0.000
Wastewater Sewer Repair and Construction Finance Plan	185,823,130	0.000	317,537,300	0.000	435,649,931	0	0.000
TOTAL WASTEWATER	254,853,064	0.000	392,524,779	0.000	558,938,584	0	0.000
ASSESSED VALUATION	0		0		0		
Totals	1,397,496,515	24.360	1,358,452,984	24.125	1,904,065,703	398,855,381	24.095
Less: Transfers	91,711,642		87,789,144		89,969,819		
Net Expenditures	1,305,784,873		1,270,663,840		1,814,095,884		
Total Tax Levied					XXXXXXXXXX		
Assessed Valuation							

	Outstanding Indebtedness, January 1,		
	2023	2024	2025
G O Bonds	572,796,300	556,750,000	516,995,000
Revenue Bonds	250,410,000	234,045,000	253,980,000
Certificates of Participation	37,035,000	44,750,000	49,990,000
Direct Placement	0	0	0
Lease Purchase Principal	0	0	0
Total	860,241,300	835,545,000	820,965,000

*Tax Rates are expressed in mills.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Megan Johnson
Deputy County Clerk

JOHNSON COUNTY GOVERNMENT OFFERS EMPLOYMENT AND PROVIDES SERVICES AND PROGRAMS IN COMPLIANCE WITH THE PROVISIONS OF THE AMERICANS WITH DISABILITIES ACT (ADA) AND WITH ALL OTHER FEDERAL, STATE AND LOCAL STATUTES REGARDING RACE, COLOR, NATIONAL ORIGIN, SEX, RELIGION, AGE OR DISABILITY.

7/8

JOHNSON COUNTY

STATE OF KANSAS

CERTIFICATE

- August 20, 2025 -

STATE OF KANSAS }
COUNTY OF JOHNSON

I the undersigned, as Deputy County Clerk of Johnson County, Kansas, hereby certify that at a Public Hearing - Budget of the Board of County Commissioners in Support of the Johnson County Taxing District, conducted on Wednesday, August 20. 2025. the attached Roll Call for Resolution No. 080-25 was approved and recorded as according to the attached. This certificate remains in full force and effect, and has not been altered, amended, or rescinded by action of the Board of County Commissioners.

Furthermore, I hereby certify that the attached roll call document, provided as certified, is a true and complete record, which is filed in the Board of County Commissioners *Meeting Journal* within the Office of the Board of County Commissioners, Suite 3300 of the County Administration Building, **111** South Cherry Street, Olathe, Kansas 66061.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the County of Johnson County, Kansas, this the twentieth day of August 2025.

By: _____
Megan Johnson, Deputy County Clerk

Roll Call Vote

A Roll Call Vote of the Johnson County Board of County Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate for the **Johnson County Taxing District**

Hearing to Exceed Revenue Neutral Rate held on 8/20/2025
Resolution No. 080-25

Governing Body Member	Yes	No	No Vote
Commissioner Fast	✓		
Commissioner Meyers	✓		
Commissioner Brewer	✓		
Commissioner Hanzlick	✓		
Commissioner Ashcraft		✓	
Commissioner Allenbrand	✓		
Chairman Kelly	✓		
TOTAL	6	1	

Certified:

Megan Johnson, Deputy County Clerk
Public Hearing Date of 8/20/2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

State of Kansas
Budget Form D1
2026

Item Purchased	Contract Date	Term of Contract (months)	Int. Rate %	Total Amount Financed (Beg. Princ.)	Principal Balance On 01/01/2025	Payments Due 2025	Payments Due 2026
None							-
Totals				$ -	$ -	$ -	$ -

* If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget General Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	237,094,470	230,787,146	217,274,969
Reserved Fund Balance, January 1	22,834,196	6,307,324	13,512,177
Total Fund Balance, January 1	259,928,666	237,094,470	230,787,146
Receipts:			
Ad Valorem Tax	174,939,592	187,349,698	xxxxxxxxxxxxxxx
Delinquent Tax	509,001	774,940	798,036
Interest on Delinquent Tax	3,186,986	3,500,000	3,500,000
Local Alcoholic Liquor Tax	45,508	45,000	45,000
In Lieu of Taxes (IRB)	1,828,166	0	0
Motor Vehicle Tax	14,382,392	14,588,060	15,079,677
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	62,459	61,522	60,906
Comercial Vehicle Tax	306,902	311,506	316,178
16/20M Vehicle Tax	18,435	18,067	17,705
Watercraft Tax	32,239	0	0
Rental Excise Tax	277,176	304,894	329,285
Sales Tax	89,289,802	90,629,149	91,988,587
Compensating Use Tax	31,358,711	32,142,679	32,946,247
Other Taxes	0	0	0
Cost Allocation Revenue	19,530,117	23,637,262	23,999,626
Intergovernmental	42,148,433	41,062,205	41,803,257
Licenses & Permits	2,074,017	2,551,114	2,553,574
Recording Fees	4,656,841	4,930,000	5,200,000
Charges for Service	35,185,140	40,044,126	42,095,552
Miscellaneous	5,046,084	4,440,674	4,485,847
Use of Assets	20	0	0
Intrafund transfers in	71,328,322	68,103,828	67,703,900
Fund Transfer from Other Funds	0	0	0
Fund Transfer from General Fund	0	0	0
Fund Transfer from Stormwater	0	0	0
Fund Transfer from 911 Telephone	0	0	0
Fund Trns from Reg Deeds Tech	123,500	123,500	123,500
Fund Trns from County Clerk Tech	0	0	0
Fund Transfer from JCDS	680	0	0
Fund Transfer from Library Fund	3,307,475	3,634,270	3,756,548
Fund Transfer from Mental Health	32,900	0	2,000,000
Fund Transfer From St Alcohol	0	0	0
Fund Transfer From Public Health	3,953	0	0
Fund Transfer from Capital Projects	13,912	0	0
Fund Transfer from Fleet Capital	0	0	0
Fund Transfer from Wastewater SRCFP	613,280	0	0
Fund Transfer from Wastewater O&M	1,290	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	27,008,241	24,389,830	23,255,347
TOTAL RECEIPTS	527,311,574	542,642,324	362,058,772
RESOURCES AVAILABLE	787,240,240	779,736,794	592,845,918

Expenditures

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget
General Fund

	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
General Revenue			
Unclassified Contractual Services	0	0	217,274,969
Intrafund Transfer Exp	0	0	0
TOTAL	**0**	**0**	**217,274,969**

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget General Fund		Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Board of County Commissioners				
Salaries & Employee Benefits		1,585,882	1,846,099	1,909,844
Contractual Services		149,886	199,061	199,061
Cost Allocation Charges		0	0	0
Risk Management Charges		5,710	6,037	6,665
Commodities		11,172	12,120	12,120
Capital Outlay		0	860	860
Miscellaneous		503	0	0
Transfer to Equipment Reserve		2,908	2,908	2,908
Transfer to Capital Projects Fund		0	0	0
	TOTAL	**1,756,061**	**2,067,085**	**2,131,458**
County Managers Office				
Salaries & Employee Benefits		4,266,183	3,113,957	3,351,633
Contractual Services		842,750	236,652	186,491
Cost Allocation Charges		0	0	0
Risk Management Charges		10,226	11,375	9,227
Commodities		21,839	12,800	12,800
Capital Outlay		0	0	0
Miscellaneous		62	0	0
Intrafund Transfer		127,950	0	0
Transfer to Equipment Reserve		11,630	6,588	6,588
Transfer to Capital Projects Fund		0	0	0
	TOTAL	**5,280,640**	**3,381,372**	**3,566,739**
District Attorney				
Salaries & Employee Benefits		14,153,412	14,614,357	15,292,600
Contractual Services		424,965	672,604	672,000
Vehicle Equivelent Unit Charge		2,966	2,919	1,873
Cost Allocation Charges		0	0	0
Risk Management Charges		61,877	67,654	72,338
Commodities		66,066	213,036	214,241
Capital Outlay		0	0	0
Miscellaneous		438	0	0
Intrafund Transfer Exp		0	86,378	86,378
Interfund Transfer		0	0	0
Transfer to Equipment Reserve		6,900	6,900	6,900
Transfers to Fleet Equipment Reserve		8,500	8,500	8,500
Transfer to Capital Projects Fund		0	0	0
	TOTAL	**14,725,124**	**15,672,348**	**16,354,830**
Sheriff				
Salaries & Employee Benefits		95,565,546	97,844,413	101,755,579
Contractual Services		15,629,818	18,711,951	20,019,502
Cost Allocation Charges		0	0	0
Risk Management Charges		1,562,668	1,447,242	1,406,775
Commodities		3,848,071	3,817,130	4,166,715
Capital Outlay		415,373	717,500	1,017,500
Miscellaneous		38,720	500	500
Intrafund Transfer Exp		65,450	0	0
Transfer to Equipment Reserve		0	0	0
Transfer to Capital Projects Fund		398,000	450,000	432,500
	TOTAL	**117,523,646**	**122,988,736**	**128,799,071**

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget General Fund		Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Elections/Registrations				
Salaries & Employee Benefits		4,798,259	2,315,308	4,822,613
Contractual Services		2,302,720	1,808,820	2,166,890
Vehicle Equivelent Unit Charge		1,274	662	486
Cost Allocation Charges		0	0	0
Risk Management Charges		20,041	20,773	22,520
Commodities		752,481	125,367	125,367
Capital Outlay		6,894	10,189	10,189
Miscellaneous		11,541	0	189,400
Intrafund Transfer Exp		0	0	0
Transfer to Equipment Reserve		1,000	1,000	1,000
Transfers to Fleet Equipment Reserve		4,000	4,000	4,000
Transfer to Capital Project		601,780	0	0
	TOTAL	**8,499,990**	**4,286,119**	**7,342,465**
Appraiser				
Salaries & Employee Benefits		8,241,107	8,371,470	8,786,576
Contractual Services		394,517	519,580	519,580
Vehicle Equivelent Unit Charge		6,446	11,678	16,379
Cost Allocation Charges		0	0	0
Risk Management Charges		31,999	36,501	38,443
Commodities		68,967	57,270	57,270
Capital Outlay		0	0	0
Miscellaneous		0	0	0
Intrafund Transfer		0	0	0
Transfer to Equipment Reserve		4,623	4,623	4,623
Transfers to Fleet Equipment Reserve		9,000	9,000	9,000
Transfer to Capital Projects Fund		0	0	0
	TOTAL	**8,756,659**	**9,010,122**	**9,431,871**

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget General Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Treasury, Taxation & Vehicles			
Salaries & Employee Benefits	9,553,346	10,073,892	10,657,157
Contractual Services	1,245,562	1,607,883	1,665,883
Cost Allocation Charges	717,663	739,193	761,369
Risk Management Charges	36,833	36,878	39,434
Commodities	94,674	66,523	83,523
Capital Outlay	0	0	0
Miscellaneous	1,203	0	0
Debt Service	0	0	0
Intrafund Transfers	0	0	0
Transfer to Equipment Reserve	25,000	25,000	25,000
Transfer to Capital Projects Fund	0	0	0
TOTAL	**11,674,281**	**12,549,369**	**13,232,366**
Financial Management and Administration			
Salaries & Employee Benefits	4,816,177	5,211,520	5,477,266
Contractual Services	1,442,118	1,660,337	1,920,337
Cost Allocation Charges	0	0	0
Risk Management Charges	18,568	20,031	21,890
Commodities	33,278	91,452	91,452
Capital Outlay	0	0	0
Miscellaneous	5,971	439	439
Intrafund Transfer	0	0	0
Transfer to Equipment Reserve	0	0	0
Transfer to Capital Projects Fund	0	0	0
TOTAL	**6,316,112**	**6,983,779**	**7,511,384**
Budget & Financial Planning			
Salaries & Employee Benefits	1,688,588	1,704,394	1,776,128
Contractual Services	24,820	131,785	31,785
Cost Allocation Charges	0	0	0
Risk Management Charges	4,321	4,440	5,289
Commodities	5,561	6,402	6,402
Capital Outlay	0	0	0
Miscellaneous	244	0	0
Intrafund Transfer	0	0	0
Transfer to Equipment Reserve	3,928	3,928	3,928
Transfer to Capital Projects Fund	0	0	0
TOTAL	**1,727,462**	**1,850,949**	**1,823,532**
Countywide Support			
Salaries & Employee Benefits	9,587,819	9,498,745	11,024,673
Contractual Services	36,313,718	15,938,217	19,534,666
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	158,417	120,000	120,000
Capital Outlay	(16,881)	0	0
Miscellaneous	16,355	0	0
Lease Payments to PBC	8,156,385	10,591,537	10,066,471
Debt Service	0	0	0
Intrafund Transfers	3,467,439	1,035,535	1,035,535
Interfund Transfers	15,929,970	2,500,000	3,300,000
Transfer to Transportation Fund	7,613,376	7,719,726	8,506,694
Transfer to Capital Projects Fund	5,885,000	900,000	4,464,252

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget General Fund		Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
	TOTAL	**87,111,598**	**48,303,760**	**58,052,291**
Public Safety Sales Tax				
Salaries & Employee Benefits		0	0	0
Contractual Services		0	0	0
Cost Allocation Charges		0	0	0
Risk Management Charges		0	0	0
Commodities		0	0	0
Capital Outlay		0	0	0
Miscellaneous		0	0	0
Transfer to Equipment Reserve		0	0	0
Interfund Transfer		33,927,305	33,599,661	34,031,720
	TOTAL	**33,927,305**	**33,599,661**	**34,031,720**

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget General Fund		Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Public Safety Sales Tax 2				
Salaries & Employee Benefits		0	0	0
Contractual Services		0	0	0
Cost Allocation Charges		0	0	0
Risk Management Charges		0	0	0
Commodities		0	0	0
Capital Outlay		0	0	0
Miscellaneous		0	0	0
Lease Payments to PBC		9,089,092	9,104,094	8,815,344
Interfund Transfer		24,786,250	24,495,567	24,678,238
	TOTAL	**33,875,342**	**33,599,661**	**33,493,582**
Public Safety Sales Tax 3				
Salaries & Employee Benefits		0	0	0
Contractual Services		0	7,421,961	11,000,000
Cost Allocation Charges		0	0	0
Risk Management Charges		0	0	0
Commodities		0	0	0
Capital Outlay		0	0	0
Miscellaneous		0	0	0
Lease Payments to PBC		25,913,500	25,922,250	25,917,250
Interfund Transfer		3,250,000	560,000	523,000
	TOTAL	**29,163,500**	**33,904,211**	**37,440,250**
Extension Council				
Salaries & Employee Benefits		0	0	0
Contractual Services		974,825	1,018,692	1,057,372
Cost Allocation Charges		0	0	0
Risk Management Charges		4,080	4,316	4,462
Commodities		0	0	0
Capital Outlay		0	0	0
Miscellaneous		0	0	0
Transfer to Equipment Reserve		0	0	0
Transfer to Capital Projects Fund		0	0	0
	TOTAL	**978,905**	**1,023,008**	**1,061,834**
Fair				
Salaries & Employee Benefits		0	0	0
Contractual Services		89,561	89,561	89,561
Cost Allocation Charges		0	0	0
Risk Management Charges		0	0	0
Commodities		0	0	0
Capital Outlay		0	0	0
Miscellaneous		0	0	0
Transfer to Equipment Reserve		0	0	0
Transfer to Capital Projects Fund		0	0	0
	TOTAL	**89,561**	**89,561**	**89,561**
Heritage Trust				
Salaries & Employee Benefits		0	0	0
Contractual Services		0	30,000	30,000
Cost Allocation Charges		0	0	0
Risk Management Charges		0	0	0
Commodities		0	0	0
Capital Outlay		0	0	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget General Fund		Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Miscellaneous		0	0	0
Transfer to Equipment Reserve		0	0	0
Intrafund Transfer Exp		419,546	334,670	353,684
	TOTAL	**419,546**	**364,670**	**383,684**
Economic Development Programs				
Salaries & Employee Benefits		0	0	0
Contractual Services		832,175	982,175	982,175
Cost Allocation Charges		0	0	0
Risk Management Charges		0	0	0
Commodities		0	0	0
Capital Outlay		0	0	0
Miscellaneous		0	0	0
Transfer to Equipment Reserve		0	0	0
Intrafund Transfer Exp		0	0	0
	TOTAL	**832,175**	**982,175**	**982,175**

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget General Fund		Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Human Resources				
Salaries & Employee Benefits		4,032,665	4,208,864	4,403,371
Contractual Services		303,314	333,578	333,578
Cost Allocation Charges		0	0	0
Risk Management Charges		10,833	11,990	12,992
Commodities		23,471	40,550	40,550
Capital Outlay		0	5,000	5,000
Miscellaneous		1,139	0	0
Transfer to Equipment Reserve		1,580	1,580	1,580
Transfer to Capital Projects Fund		0	0	0
	TOTAL	**4,373,002**	**4,601,562**	**4,797,071**
Legal				
Salaries & Employee Benefits		2,613,139	2,967,036	3,097,768
Contractual Services		88,355	87,989	87,989
Cost Allocation Charges		0	0	0
Risk Management Charges		6,696	7,183	8,287
Commodities		24,022	46,960	46,960
Capital Outlay		0	0	0
Miscellaneous		0	0	0
Transfer to Equipment Reserve		1,954	1,954	1,954
Transfer to Capital Projects Fund		0	0	0
	TOTAL	**2,734,166**	**3,111,122**	**3,242,958**
Facilities				
Salaries & Employee Benefits		17,783,616	18,876,099	19,484,641
Contractual Services		8,905,455	11,716,770	11,779,270
Vehicle Equivelent Unit Charge		84,498	117,069	86,275
Cost Allocation Charges		0	0	0
Risk Management Charges		112,131	129,206	131,329
Commodities		1,562,778	1,516,341	1,506,341
Capital Outlay		130,840	85,252	85,252
Miscellaneous		24	0	0
Interfund Transfer		60,000	120,000	60,000
Intrafund Transfer		6,978,843	6,978,843	6,978,843
Transfer to Equipment Reserve		5,000	5,000	5,000
Transfer to Capital Projects Fund		(50,000)	5,550,000	4,000,000
	TOTAL	**35,573,185**	**45,094,580**	**44,116,951**
Department of Technology & Innovation				
Salaries & Employee Benefits		22,150,929	23,112,541	24,289,253
Contractual Services		7,413,478	8,538,275	9,143,444
Vehicle Equivelent Unit Charge		148	251	286
Cost Allocation Charges		0	0	0
Risk Management Charges		81,383	87,385	93,559
Commodities		435,602	192,250	192,250
Capital Outlay		0	0	0
Miscellaneous		0	0	0
Interfund Transfer		3,000	3,000	3,000
Transfer to Equipment Reserve		1,281,031	1,171,031	1,171,031
Transfer to Capital Projects Fund		2,857,500	1,827,000	995,000
	TOTAL	**34,223,071**	**34,931,733**	**35,887,823**

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget General Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Planning & Contractor Licensing			
Salaries & Employee Benefits	4,743,547	5,106,302	5,350,806
Contractual Services	17,461,848	19,992,705	20,535,742
Vehicle Equivelent Unit Charge	5,537	9,967	6,591
Cost Allocation Charges	100,000	100,000	100,000
Risk Management Charges	23,689	30,446	25,011
Commodities	327,419	536,985	540,644
Capital Outlay	0	3,000	3,000
Miscellaneous	150	0	0
Interfund Transfer	123,267	100,000	100,000
Transfer to Equipment Reserve	1,435	1,435	1,435
Transfer to Fleet Equipment Reserve	24,000	24,000	24,000
Transfer to Capital Projects Fund	0	0	150,000
TOTAL	**22,810,892**	**25,904,840**	**26,837,229**
Aging and Human Services			
Salaries & Employee Benefits	6,083,913	6,332,729	6,640,178
Contractual Services	5,132,602	4,437,492	5,369,744
Vehicle Equivelent Unit Charge	18,447	19,538	9,791
Cost Allocation Charges	0	0	0
Risk Management Charges	28,814	27,605	31,394
Commodities	183,135	850,372	328,872
Capital Outlay	(2,427)	26,000	1,000
Miscellaneous	1,189	0	0
Interfund Transfer	0	0	0
Transfer to Equipment Reserve	13,000	13,000	13,000
Interfund Transfer	0	0	0
Intrafund Transfer Exp	346,353	346,353	598,353
Transfer to Fleet Equipment Reserve	8,000	8,000	8,000
Transfer to Capital Projects Fund	0	0	0
TOTAL	**11,813,026**	**12,061,089**	**13,000,332**
Department of Emergency Services			
Salaries & Employee Benefits	32,045,257	34,587,296	35,552,763
Contractual Services	1,658,353	2,120,523	1,708,424
Vehicle Equivelent Unit Charge	451,585	562,306	622,653
Cost Allocation Charges	0	0	0
Risk Management Charges	174,108	231,922	258,106
Commodities	1,403,223	1,885,522	1,850,980
Capital Outlay	0	0	0
Miscellaneous	1,001	3,700	3,500
Transfer to Equipment Reserve	1,206,949	4,038,379	1,306,949
Intrafund Transfer Exp	69,917	65,000	65,000
Transfer to Fleet Equipment Reserve	9,029	9,029	9,029
Transfer to Capital Projects Fund	842,000	122,000	252,350
TOTAL	**37,861,422**	**43,625,677**	**41,629,754**
Communication and Engagement Department			
Salaries & Employee Benefits	0	1,457,780	1,526,267
Contractual Services	0	912,296	907,171
Vehicle Equivelent Unit Charge	0	0	0
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	3,930
Commodities	0	12,600	12,600

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget

General Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Transfer to Equipment Reserve	0	5,042	5,042
Intrafund Transfer Exp	0	247,950	247,950
Transfer to Fleet Equipment Reserve	0	0	0
Transfer to Capital Projects Fund	0	0	0
TOTAL	**0**	**2,635,668**	**2,702,960**

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget
General Fund

	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Corrections			
Salaries & Employee Benefits	24,396,741	27,721,592	28,923,577
Contractual Services	3,607,597	7,139,121	7,268,630
Vehicle Equivelent Unit Charge	89,107	89,531	73,436
Cost Allocation Charges	0	0	0
Risk Management Charges	324,919	278,803	270,158
Commodities	502,701	1,029,663	505,442
Capital Outlay	27,934	2,000	2,000
Miscellaneous	0	0	0
Transfer to Equipment Reserve	100,000	100,000	100,000
Intrafund Transfer Exp	1,113,270	435,671	0
Transfer to Mental Health Fund	578,969	636,477	636,477
Interfund Transfer	0	0	0
Transfer to Fleet Equipment Reserve	160,552	160,552	160,552
Transfer to Capital Projects Fund	0	0	0
TOTAL	**30,901,790**	**37,593,410**	**37,940,272**
District Courts			
Salaries & Employee Benefits	420,596	395,181	413,713
Contractual Services	3,532,352	4,894,167	4,695,803
Cost Allocation Charges	0	0	0
Risk Management Charges	135,850	135,061	139,155
Commodities	322,696	186,750	186,750
Capital Outlay	0	0	0
Miscellaneous	0	8,000	8,000
Transfer to Equipment Reserve	3,000	3,000	3,000
Intrafund Transfer Exp	0	73,200	78,200
Transfer to Capital Projects Fund	0	0	0
TOTAL	**4,414,494**	**5,695,359**	**5,524,621**
District Court Trustee			
Salaries & Employee Benefits	1,280,967	1,345,553	1,410,488
Contractual Services	78,653	122,113	165,900
Cost Allocation Charges	85,000	85,000	85,000
Risk Management Charges	9,025	8,365	8,827
Commodities	40,309	25,750	50,750
Capital Outlay	0	0	0
Miscellaneous	171	68,787	0
Transfer to Equipment Reserve	0	0	0
Intrafund Transfer Exp	0	0	0
Transfer to Capital Projects Fund	0	0	0
TOTAL	**1,494,125**	**1,655,568**	**1,720,965**
JIMS			
Salaries & Employee Benefits	0	0	0
Contractual Services	0	0	0
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Transfer to Equipment Reserve	0	0	0
Intrafund Transfer Exp	0	0	0
Transfer to Capital Projects Fund	0	0	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget
General Fund

	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
TOTAL	**0**	**0**	**0**

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget General Fund		Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Courts Law Library				
Salaries & Employee Benefits		357,355	371,710	389,335
Contractual Services		0	0	0
Cost Allocation Charges		0	0	0
Risk Management Charges		3,914	4,082	4,266
Commodities		0	0	0
Capital Outlay		0	0	0
Miscellaneous		0	0	0
Transfer to Equipment Reserve		0	0	0
Intrafund Transfer Exp		0	0	0
Transfer to Capital Projects Fund		0	0	0
	TOTAL	**361,269**	**375,792**	**393,601**
Museums				
Salaries & Employee Benefits		0	0	0
Contractual Services		910,149	979,781	1,028,525
Cost Allocation Charges		0	0	0
Risk Management Charges		17,272	18,056	18,546
Commodities		0	0	0
Capital Outlay		0	8,825	8,825
Miscellaneous		0	0	0
Transfer to Equipment Reserve		0	0	0
Intrafund Transfer Exp		0	0	0
Transfer to Capital Projects Fund		0	0	0
	TOTAL	**927,421**	**1,006,662**	**1,055,896**
TOTAL EXPENDITURES		550,145,770	548,949,648	791,854,214
Unreserved Fund Balance, December 31		230,787,146	217,274,969	xxxxxxxxxxxx
Reserved Fund Balance, December 31		6,307,324	13,512,177	xxxxxxxxxxxx
			Non-Appropriated Balance	
			Total Expenditures and Non-Appropriated Balance	791,854,214
			TAX REQUIRED	199,008,296
			Delinquency Computation	4,268,819
			Amount of 2025 Ad Valorem Tax	203,277,116

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget Public Works Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	1,126,634	1,068,356	1,068,356
Reserved Fund Balance, January 1	429,981	58,278	0
Total Fund Balance, January 1	1,556,615	1,126,634	1,068,356
Receipts:			
Ad Valorem Tax	17,213,650	17,754,093	xxxxxxxxxxxxxxx
Delinquent Tax	49,516	76,607	78,889
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	179,852	0	0
Motor Vehicle Tax	1,348,008	1,367,285	1,413,362
Watercraft Tax	2,937	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	5,855	5,767	5,709
16/20M Vehicle Tax	1,655	1,622	1,589
Commercial Vehicle Tax	28,768	29,199	29,637
TIF	0	0	(613,413)
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	26,012	28,613	30,902
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	12,608,237	13,114,441	13,114,441
Licenses & Permits	57,450	11,824	12,060
Charges for Service	208,661	46,385	47,313
Miscellaneous	9,795	40,371	41,180
Use of Assets	37,647	29,912	30,510
Interfund Transfers	1,885,706	1,885,706	2,138,420
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	0	0	0
TOTAL RECEIPTS	33,663,749	34,391,825	16,330,599
RESOURCES AVAILABLE	35,220,364	35,518,459	17,398,955
Expenditures:			
Salaries & Employee Benefits	6,553,801	6,838,510	7,169,000
Contractual Services	2,500,086	2,775,689	3,551,189
Unclassified Contractual Services	0	0	1,068,356
Cost Allocation Charges	1,293,365	1,388,208	1,388,208
Risk Management Charges	71,845	86,834	105,712
Commodities	1,883,067	1,739,307	1,712,807
Capital Outlay	0	0	0
Debt Service	0	0	0
Losses	2,740	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	0	0	0
Vehicle Equivelent Charges	885,453	998,856	930,116
Interfund Transfer	20,903,373	20,622,699	20,977,472
TOTAL EXPENDITURES	34,093,730	34,450,103	36,902,860
Unreserved Fund Balance, December 31	1,068,356	1,068,356	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	58,278	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	36,902,860
		TAX REQUIRED	19,503,905
		Delinquency Computation	418,367
		Amount of 2025 Ad Valorem Tax	19,922,272

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget
Stormwater Fund

	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	6,734,488	7,237,382	7,237,382
Reserved Fund Balance, January 1	0	0	0
Total Fund Balance, January 1	6,734,488	7,237,382	7,237,382
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	20,414,670	20,773,953	21,139,953
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Miscellaneous	374	0	0
Use of Assets	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	2,730,262	2,625,000	2,500,000
TOTAL RECEIPTS	23,145,306	23,398,953	23,639,953
RESOURCES AVAILABLE	29,879,794	30,636,335	30,877,335
Expenditures:			
Salaries & Employee Benefits	877,287	831,459	868,589
Contractual Services	18,665	876,334	876,334
Unclassified Contractual Services	0	0	7,237,382
Cost Allocation Charges	31,764	36,811	36,811
Risk Management Charges	2,153	2,471	2,691
Commodities	2,228	5,500	5,500
Capital Outlay	0	0	0
Debt Service	0	0	0
Losses	724	0	0
Transfer to Public Works	135,706	135,706	138,420
Transfer to Capital Project	21,573,885	21,510,672	21,711,608
Transfer to PBC	0	0	0
Intrafund Transfer	0	0	0
TOTAL EXPENDITURES	22,642,412	23,398,953	30,877,335
Unreserved Fund Balance, December 31	7,237,382	7,237,382	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			30,877,335
TAX REQUIRED			0
Delinquency Computation			0
Amount of 2025 Ad Valorem Tax			0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget Transportation Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	405,962	405,962	405,962
Reserved Fund Balance, January 1	2,683,554	0	0
Total Fund Balance, January 1	3,089,516	405,962	405,962
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	0	0	0
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	16,934,294	8,305,000	10,940,373
Licenses & Permits	0	0	0
Charges for Service	(407,662)	185,681	1,181,655
Miscellaneous	2,583,582	108,243	110,408
Use of Assets	0	0	0
Interfund Transfers	7,613,376	7,719,726	8,906,694
Intrafund Transfers	1,481,369	2,744,941	2,983,687
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Transfers From Capital Projects	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	0	0	0
TOTAL RECEIPTS	28,204,959	19,063,591	24,122,817
RESOURCES AVAILABLE	31,294,475	19,469,553	24,528,779
Expenditures:			
Salaries & Employee Benefits	847,511	924,218	966,588
Contractual Services	14,309,665	13,261,555	15,616,720
Unclassified Contractual Services	0	0	405,962
Cost Allocation Charges	617,195	529,431	546,485
Risk Management Charges	36,124	39,041	39,932
Commodities	1,377,286	1,314,405	1,314,405
Capital Outlay	13,624,425	250,000	2,655,000
Debt Service	0	0	0
Losses	1,307	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	0	2,744,941	2,983,687
Transfer to Mental Health Fund	75,000	0	0
TOTAL EXPENDITURES	30,888,513	19,063,591	24,528,779
Unreserved Fund Balance, December 31	405,962	405,962	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	24,528,779
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget
Developer Fee Fund

	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	275,224	327,780	327,780
Reserved Fund Balance, January 1	0	0	0
Total Fund Balance, January 1	275,224	327,780	327,780
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	0	0	0
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	52,556	9,800	9,800
Miscellaneous	0	0	0
Use of Assets	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	0	0	0
TOTAL RECEIPTS	52,556	9,800	9,800
RESOURCES AVAILABLE	327,780	337,580	337,580
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	0	0	0
Unclassified Contractual Services	0	0	327,780
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Debt Service	0	0	0
Losses	0	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	9,800	9,800
Transfer to PBC	0	0	0
Intrafund Transfer	0	0	0
TOTAL EXPENDITURES	0	9,800	337,580
Unreserved Fund Balance, December 31	327,780	327,780	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	337,580
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget County Building Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	119,395	122,289	138,713
Reserved Fund Balance, January 1	0	0	0
Total Fund Balance, January 1	119,395	122,289	138,713
Receipts:			
Ad Valorem Tax	1,550,615	1,345,496	xxxxxxxxxxxx
Delinquent Tax	4,649	7,239	7,455
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	16,200	0	0
Motor Vehicle Tax	138,828	140,813	145,558
Watercraft Tax	300	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	602	593	587
16/20M Vehicle Tax	185	181	178
Commercial Vehicle Tax	2,958	3,002	3,047
LAVTR	0	0	0
TIF	0	0	(46,520)
County City Revenue Sharing	0	0	0
Other Taxes	2,625	2,888	3,119
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Miscellaneous	0	0	0
Use of Assets	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxx
Interest on Idle Funds	35,558	33,946	32,248
TOTAL RECEIPTS	1,752,520	1,534,158	145,672
RESOURCES AVAILABLE	1,871,915	1,656,447	284,385
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	242	10,000	10,000
Unclassified Contractual Services	0	0	138,713
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Debt Service	0	0	0
Losses	0	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	1,749,384	1,507,734	1,511,534
Intrafund Transfer	0	0	0
TOTAL EXPENDITURES	1,749,626	1,517,734	1,660,247
Unreserved Fund Balance, December 31	122,289	138,713	xxxxxxxxxx
Reserved Fund Balance, December 31	0	0	0
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	1,660,247
		TAX REQUIRED	1,375,862
		Delinquency Computation	29,513
		Amount of 2025 Ad Valorem Tax	1,405,375

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget Sheriff Forfeited Property Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	54,408	148,999	173,799
Reserved Fund Balance, January 1	0	0	0
Total Fund Balance, January 1	54,408	148,999	173,799
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	0	0	0
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	22,724	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Miscellaneous	172,364	2,100,000	2,100,000
Use of Assets	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	86,288	99,800	94,810
TOTAL RECEIPTS	281,376	2,199,800	2,194,810
RESOURCES AVAILABLE	335,784	2,348,799	2,368,609
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	75,645	0	0
Unclassified Contractual Services	0	0	173,799
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	159,754	1,613,000	1,651,880
Capital Outlay	(64,600)	562,000	542,930
Debt Service	0	0	0
Losses	15,986	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	0	0	0
TOTAL EXPENDITURES	186,785	2,175,000	2,368,609
Unreserved Fund Balance, December 31	148,999	173,799	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	2,368,609
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget
Risk Management Fund

	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	4,908,536	5,135,551	5,135,551
Reserved Fund Balance, January 1	0	2,095	0
Total Fund Balance, January 1	4,908,536	5,137,646	5,135,551
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	0	0	0
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	4,556,300	5,153,719	5,351,253
Miscellaneous	60,477	9,025	9,625
Use of Assets	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	143,544	137,035	130,183
TOTAL RECEIPTS	4,760,321	5,299,779	5,491,061
RESOURCES AVAILABLE	9,668,857	10,437,425	10,626,612
Expenditures:			
Salaries & Employee Benefits	543,805	590,281	617,973
Contractual Services	3,587,152	4,688,958	4,848,976
Unclassified Contractual Services	0	0	5,135,551
Cost Allocation Charges	0	0	0
Risk Management Charges	1,604	1,836	1,991
Commodities	5,450	17,400	18,875
Capital Outlay	0	0	0
Debt Service	0	0	0
Losses	390,000	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	0	0	0
Vehicle Equivelent Charges	0	199	46
Interfund Transfer	3,200	3,200	3,200
TOTAL EXPENDITURES	4,531,211	5,301,874	10,626,612
Unreserved Fund Balance, December 31	5,135,551	5,135,551	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	2,095	0	xxxxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			10,626,612
TAX REQUIRED			0
Delinquency Computation			0
Amount of 2025 Ad Valorem Tax			0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget Stream Maintenance Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	11,207	11,207	11,207
Reserved Fund Balance, January 1	0	0	0
Total Fund Balance, January 1	11,207	11,207	11,207
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	0	0	0
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Miscellaneous	0	5,000	5,000
Use of Assets	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	0	0	0
TOTAL RECEIPTS	0	5,000	5,000
RESOURCES AVAILABLE	11,207	16,207	16,207
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	0	0	0
Unclassified Contractual Services	0	0	11,207
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Debt Service	0	0	0
Losses	0	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	5,000	5,000
Transfer to PBC	0	0	0
Intrafund Transfer	0	0	0
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	0	0	0
TOTAL EXPENDITURES	0	5,000	16,207
Unreserved Fund Balance, December 31	11,207	11,207	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	16,207
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget
911 Fund

	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	6,172,572	5,488,537	3,638,537
Reserved Fund Balance, January 1	0	1,639,000	1,850,000
Total Fund Balance, January 1	6,172,572	7,127,537	5,488,537
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Other Taxes	5,237,704	5,789,000	5,885,000
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	108,287	0	0
Reimbursement From Other Funds	0	0	0
Intrafund Transfers	1,300,000	900,000	900,000
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	248,262	126,000	146,000
TOTAL RECEIPTS	6,894,253	6,815,000	6,931,000
RESOURCES AVAILABLE	13,066,825	13,942,537	12,419,537
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	5,670,384	8,454,000	6,380,000
Unclassified Contractual Services	0	0	3,638,537
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	268,904	0	2,401,000
Capital Outlay	0	0	0
Losses	0	0	0
Intrafund Transfers	0	0	0
Transfer to General Fund Exp	0	0	0
Transfer to Capital Project	0	0	0
Interest Payments	0	0	0
TOTAL EXPENDITURES	5,939,288	8,454,000	12,419,537
Unreserved Fund Balance, December 31	5,488,537	3,638,537	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	1,639,000	1,850,000	xxxxxxxxxxxxxxx

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget Alcohol Tax Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	226,240	188,713	153,713
Reserved Fund Balance, January 1	22,838	37,527	35,000
Total Fund Balance, January 1	249,078	226,240	188,713
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	193,271	190,000	202,000
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	0	0	0
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Miscellaneous	0	0	0
Use of Assets	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	5,209	4,973	6,000
TOTAL RECEIPTS	198,480	194,973	208,000
RESOURCES AVAILABLE	447,558	421,213	396,713
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	221,318	232,500	243,000
Unclassified Contractual Services	0	0	153,713
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Debt Service	0	0	0
Losses	0	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	0	0	0
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	0	0	0
TOTAL EXPENDITURES	221,318	232,500	396,713
Unreserved Fund Balance, December 31	188,713	153,713	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	37,527	35,000	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	396,713
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget Prosecuting Attorney Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	58,077	58,077	58,077
Reserved Fund Balance, January 1	1,142	0	0
Total Fund Balance, January 1	59,219	58,077	58,077
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	0	0	0
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Miscellaneous	21,453	29,000	29,000
Use of Assets	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	0	0	0
TOTAL RECEIPTS	21,453	29,000	29,000
RESOURCES AVAILABLE	80,672	87,077	87,077
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	22,595	29,000	29,000
Unclassified Contractual Services	0	0	58,077
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Debt Service	0	0	0
Losses	0	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	0	0	0
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	0	0	0
TOTAL EXPENDITURES	22,595	29,000	87,077
Unreserved Fund Balance, December 31	58,077	58,077	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	87,077
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget Developmental Supports Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	8,217,955	7,725,776	7,650,776
Reserved Fund Balance, January 1	189,848	492,179	75,000
Total Fund Balance, January 1	8,407,803	8,217,955	7,725,776
Receipts:			
Ad Valorem Tax	17,270,971	18,364,775	xxxxxxxxxxxxxxx
Delinquent Tax	48,417	74,893	77,125
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	180,452	0	0
Motor Vehicle Tax	1,326,357	1,345,324	1,390,662
Watercraft Tax	2,916	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	5,765	5,679	5,622
16/20M Vehicle Tax	1,570	1,538	1,507
Commercial Vehicle Tax	28,326	28,751	29,182
TIF	0	0	(634,509)
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	25,814	28,395	30,667
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	2,406,725	2,736,456	2,736,456
Licenses & Permits	0	0	0
Charges for Service	12,363,323	13,176,784	13,773,970
Miscellaneous	4,422	0	0
Use of Assets	0	0	0
Interfund Transfers	569,647	200,000	200,000
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	516,319	492,906	468,261
TOTAL RECEIPTS	34,751,024	36,455,501	18,078,943
RESOURCES AVAILABLE	43,158,827	44,673,456	25,804,719
Expenditures:			
Salaries & Employee Benefits	28,614,682	29,765,738	31,226,052
Contractual Services	1,343,263	1,411,460	1,577,072
Unclassified Contractual Services	0	0	7,650,776
Cost Allocation Charges	3,486,904	3,921,961	3,921,961
Risk Management Charges	147,118	174,937	198,301
Commodities	780,827	588,050	888,374
Capital Outlay	361,944	0	0
Debt Service	0	0	0
Losses	679	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	850,000	75,000
Transfer to PBC	0	0	0
Intrafund Transfer	0	0	0
Vehicle Equivelent Charges	56,121	86,880	67,992
Interfund Transfer	149,334	148,654	148,654
TOTAL EXPENDITURES	34,940,872	36,947,680	45,754,182
Unreserved Fund Balance, December 31	7,725,776	7,650,776	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	492,179	75,000	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
	Total Expenditures and Non-Appropriated Balance		45,754,182
		TAX REQUIRED	19,949,463
		Delinquency Computation	427,925
		Amount of 2025 Ad Valorem Tax	20,377,388

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget
Airport Fund

	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	6,698,372	9,013,405	8,513,405
Reserved Fund Balance, January 1	0	0	500,000
Total Fund Balance, January 1	6,698,372	9,013,406	9,013,405
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	74,818
Motor Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	78,539	81,659	83,358
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	3,649,883	3,856,140	4,200,272
Miscellaneous	14,393	664,801	622,271
Use of Assets	5,469,643	5,684,237	6,197,696
Interfund Transfers	2,085,000	1,000,000	0
Intrafund Transfers	7,304	0	0
Reimbursement From Other Funds	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	593,886	566,956	538,608
TOTAL RECEIPTS	11,898,648	11,853,793	11,717,023
RESOURCES AVAILABLE	18,597,020	20,867,199	20,730,428
Expenditures:			
Salaries & Employee Benefits	2,160,379	2,343,651	2,449,442
Contractual Services	2,483,358	3,082,290	3,260,975
Unclassified Contractual Services	0	0	8,513,405
Cost Allocation Charges	315,625	319,516	319,516
Risk Management Charges	140,380	154,723	145,528
Commodities	1,588,492	1,859,533	1,884,153
Capital Outlay	12	0	0
Debt Service	1,085,102	1,097,525	1,110,125
Losses	6	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	1,629,647	2,823,302	2,874,031
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	180,613	173,253	173,253
TOTAL EXPENDITURES	9,583,614	11,853,793	20,730,428
Unreserved Fund Balance, December 31	9,013,405	8,513,405	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	500,000	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	20,730,428
		TAX REQUIRED	(0)
		Delinquency Computation	(0)
		Amount of 2025 Ad Valorem Tax	(0)

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget Mental Health Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	13,820,829	19,530,939	19,538,730
Reserved Fund Balance, January 1	0	0	0
Total Fund Balance, January 1	13,820,829	19,530,939	19,538,730
Receipts:			
Ad Valorem Tax	24,750,555	27,392,495	xxxxxxxxxxxxxxx
Delinquent Tax	68,077	105,305	108,444
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	258,603	0	0
Motor Vehicle Tax	1,855,573	1,882,108	1,945,535
Watercraft Tax	4,253	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	8,063	7,942	7,863
16/20M Vehicle Tax	2,357	2,310	2,264
Commercial Vehicle Tax	39,618	40,213	40,816
TIF	0	0	(946,084)
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	36,007	39,607	42,776
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	8,994,688	10,536,727	11,081,626
Licenses & Permits	0	0	0
Charges for Service	24,796,787	28,472,741	35,395,622
Miscellaneous	153,085	31,923	31,923
Use of Assets	0	0	0
Interfund Transfers	770,861	730,597	636,477
Intrafund Transfers	31,817	0	0
Reimbursement From Other Funds	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	980,694	936,223	889,412
TOTAL RECEIPTS	62,751,038	70,178,191	49,236,674
RESOURCES AVAILABLE	76,571,867	89,709,130	68,775,404
Expenditures:			
Salaries & Employee Benefits	45,464,754	53,912,594	59,166,523
Contractual Services	4,296,696	6,655,328	6,620,592
Unclassified Contractual Services	0	0	19,538,730
Cost Allocation Charges	5,459,837	7,509,062	7,509,062
Risk Management Charges	257,125	340,212	391,716
Commodities	879,776	905,924	851,059
Capital Outlay	120,786	71,168	71,168
Debt Service	0	0	0
Losses	65,049	38,625	20,000
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	300,000	0
Transfer to PBC	0	0	0
Intrafund Transfer	31,817	0	0
Vehicle Equivelent Charges	63,982	81,964	124,397
Interfund Transfer	401,106	355,523	2,267,973
TOTAL EXPENDITURES	57,040,928	70,170,400	96,561,220
Unreserved Fund Balance, December 31	19,530,939	19,538,730	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
	Total Expenditures and Non-Appropriated Balance		96,561,220
	34141862	TAX REQUIRED	27,785,816
	22,899,066	Delinquency Computation	596,019
		Amount of 2025 Ad Valorem Tax	28,381,835

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget Public Health Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	8,281,628	7,292,309	7,252,309
Reserved Fund Balance, January 1	372,703	989,319	40,000
Total Fund Balance, January 1	8,654,331	8,281,628	7,292,309
Receipts:		116,042	
Ad Valorem Tax	14,227,487	16,811,929	xxxxxxxxxxxxxxx
Delinquent Tax	39,890	61,852	63,697
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	148,652	0	0
Motor Vehicle Tax	1,118,184	1,134,174	1,172,396
Watercraft Tax	2,451	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	4,859	4,786	4,738
16/20M Vehicle Tax	1,343	1,316	1,290
Commercial Vehicle Tax	23,873	24,231	24,595
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	21,688	23,857	25,765
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	6,982,988	7,155,063	7,399,112
Licenses & Permits	543,401	796,932	899,243
Charges for Service	1,705,216	2,176,870	2,309,018
Miscellaneous	194,625	248,500	256,795
Miscellaneous - TIF	0	0	(580,416)
Use of Assets	0	0	0
Interfund Transfers	341,163	90,000	90,000
Intrafund Transfers	172,087	91,853	91,853
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	0	0	0
TOTAL RECEIPTS	25,527,907	28,621,363	11,758,086
RESOURCES AVAILABLE	34,182,238	36,902,991	19,050,395
Expenditures:			
Salaries & Employee Benefits	18,518,164	20,333,702	21,292,783
Contractual Services	2,233,930	1,617,555	1,797,150
Unclassified Contractual Services	0	0	7,252,309
Cost Allocation Charges	3,246,623	4,699,730	4,699,730
Risk Management Charges	181,476	202,681	157,312
Commodities	1,294,605	2,323,720	2,357,499
Capital Outlay	28,756	0	0
Debt Service	0	0	0
Losses	18,163	2,750	2,750
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	172,088	156,950	156,950
Vehicle Equivalent Charges	31,311	32,053	35,465
Miscellaneous	0	0	0
Interfund Transfer	175,494	241,541	171,541
TOTAL EXPENDITURES	25,900,610	29,610,682	37,923,489
Unreserved Fund Balance, December 31	7,292,309	7,252,309	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	989,319	40,000	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	37,923,489
		TAX REQUIRED	18,873,094
		Delinquency Computation	404,837
		Amount of 2025 Ad Valorem Tax	19,277,931

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget County Bond & Interest Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	569,832	569,832	561,144
Reserved Fund Balance, January 1	35,752	0	10,000
Total Fund Balance, January 1	605,584	569,832	571,144
Receipts:			
Ad Valorem Tax	1,665,450	1,688,538	xxxxxxxxxxxxxxx
Delinquent Tax	4,755	7,428	7,650
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	17,400	0	0
Motor Vehicle Tax	145,743	147,828	152,809
Watercraft Tax	314	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	632	623	616
16/20M Vehicle Tax	187	183	180
Commercial Vehicle Tax	3,107	3,154	3,201
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	2,780	23,188	23,258
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Miscellaneous	0	0	0
Use of Assets	0	0	0
TIF	0	0	(58,420)
Interfund Transfers	84,950	87,550	0
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	0	0	0
TOTAL RECEIPTS	1,925,318	1,958,492	129,294
RESOURCES AVAILABLE	2,530,902	2,528,324	700,438
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	0	10,000	10,000
Unclassified Contractual Services	0	0	561,144
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Debt Service	1,961,070	1,947,180	1,865,355
Losses	0	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	0	0	0
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	0	0	0
TOTAL EXPENDITURES	1,961,070	1,957,180	2,436,499
Unreserved Fund Balance, December 31	569,832	561,144	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	10,000	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	2,436,499
		TAX REQUIRED	1,736,061
		Delinquency Computation	37,239
		Amount of 2025 Ad Valorem Tax	1,773,300

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget Controlled Substance Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	81,284	93,480	53,480
Reserved Fund Balance, January 1	0	2,532	40,000
Total Fund Balance, January 1	81,284	96,012	93,480
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	11,488	50,000	50,000
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Miscellaneous	0	0	0
Use of Assets	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	3,240	3,093	2,938
TOTAL RECEIPTS	14,728	53,093	52,938
RESOURCES AVAILABLE	96,012	149,105	146,418
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	0	55,625	92,938
Unclassified Contractual Services	0	0	53,480
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Debt Service	0	0	0
Losses	0	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	0	0	0
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	0	0	0
TOTAL EXPENDITURES	0	55,625	146,418
Unreserved Fund Balance, December 31	93,480	53,480	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	2,532	40,000	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	146,418
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget
Weapons Licensure

	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	172,504	196,143	92,235
Reserved Fund Balance, January 1	0	0	103,908
Total Fund Balance, January 1	172,504	196,143	196,143
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	0	0	0
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	23,639	24,000	24,000
Charges for Service	0	0	0
Miscellaneous	0	0	0
Use of Assets	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	0	0	0
TOTAL RECEIPTS	23,639	24,000	24,000
RESOURCES AVAILABLE	196,143	220,143	220,143
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	0	0	0
Unclassified Contractual Services	0	0	92,235
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	0	24,000	127,908
Capital Outlay	0	0	0
Debt Service	0	0	0
Losses	0	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	0	0	0
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	0	0	0
TOTAL EXPENDITURES	0	24,000	220,143
Unreserved Fund Balance, December 31	196,143	92,235	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	103,908	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	220,143
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget District Attorney Forfeited Property Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	132,947	132,947	134,148
Reserved Fund Balance, January 1	4,856	0	0
Total Fund Balance, January 1	137,803	132,947	134,148
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	0	0	0
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Miscellaneous	18,274	25,000	25,000
Use of Assets	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	5,186	4,951	4,703
TOTAL RECEIPTS	23,460	29,951	29,703
RESOURCES AVAILABLE	161,263	162,898	163,851
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	24,810	15,757	14,556
Unclassified Contractual Services	0	0	134,148
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	3,506	12,993	15,147
Capital Outlay	0	0	0
Debt Service	0	0	0
Losses	0	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	0	0	0
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	0	0	0
TOTAL EXPENDITURES	28,316	28,750	163,851
Unreserved Fund Balance, December 31	132,947	134,148	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	163,851
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget Wastwater SRCFP Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	136,017,103	147,025,128	129,572,181
Reserved Fund Balance, January 1	0	14,133,097	17,452,947
Total Fund Balance, January 1	136,017,103	161,158,225	147,025,128
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	2,181,884	437,750	437,750
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	90,824,262	100,693,200	102,688,800
Miscellaneous	129,011	0	0
Bond Proceeds	111,331,403	197,000,000	180,485,000
Use of Assets	0	0	0
Interfund Transfers	73,253	73,253	73,253
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	6,424,439	5,200,000	4,940,000
TOTAL RECEIPTS	210,964,252	303,404,203	288,624,803
RESOURCES AVAILABLE	346,981,355	464,562,428	435,649,931
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	286,818	312,200	1,850,000
Unclassified Contractual Services	0	0	129,572,181
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Debt Service	58,120,897	67,707,100	72,095,750
Losses	0	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	124,602,135	249,518,000	231,332,000
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	2,813,280	0	800,000
TOTAL EXPENDITURES	185,823,130	317,537,300	435,649,931
Unreserved Fund Balance, December 31	147,025,128	129,572,181	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	14,133,097	17,452,947	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	435,649,931
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget
Wastewater O&M Fund

	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	52,851,185	48,703,856	45,578,858
Reserved Fund Balance, January 1	2,152,316	4,147,329	3,124,998
Total Fund Balance, January 1	55,003,501	52,851,185	48,703,856
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	0	0	0
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	841,122	853,000	852,000
Charges for Service	63,352,723	67,799,210	71,741,057
Miscellaneous	579,685	386,400	280,200
Use of Assets	1,540	1,540	1,540
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	2,102,548	1,800,000	1,710,000
TOTAL RECEIPTS	66,877,618	70,840,150	74,584,797
RESOURCES AVAILABLE	121,881,119	123,691,335	123,288,653
Expenditures:			
Salaries & Employee Benefits	26,541,707	27,996,247	29,292,584
Contractual Services	25,277,433	26,513,777	27,352,062
Unclassified Contractual Services	0	0	45,578,858
Cost Allocation Charges	4,176,139	4,561,482	4,861,482
Risk Management Charges	779,152	787,885	907,754
Commodities	9,794,333	11,705,601	12,000,863
Capital Outlay	1,786,818	2,668,551	2,668,551
Debt Service	0	0	0
Losses	43	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	0	0	0
Vehicle Equivelent Charges	673,019	753,936	626,499
Interfund Transfer	1,290	0	0
TOTAL EXPENDITURES	69,029,934	74,987,479	123,288,653
Unreserved Fund Balance, December 31	48,703,856	45,578,858	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	4,147,329	3,124,998	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	123,288,653
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget Fleet Operating Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	2,516,985	2,303,386	1,482,914
Reserved Fund Balance, January 1	0	360,780	820,472
Total Fund Balance, January 1	2,516,985	2,664,166	2,303,386
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	0	0	0
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	3,451,483	4,047,864	3,940,430
Miscellaneous	597	13,265	13,265
Use of Assets	1,800	0	0
Interfund Transfers	444,991	430,823	446,455
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	0	0	0
TOTAL RECEIPTS	3,898,871	4,491,952	4,400,150
RESOURCES AVAILABLE	6,415,856	7,156,118	6,703,536
Expenditures:			
Salaries & Employee Benefits	1,323,233	1,341,413	1,486,159
Contractual Services	494,840	505,181	507,081
Unclassified Contractual Services	0	0	1,482,914
Cost Allocation Charges	0	0	0
Risk Management Charges	25,611	43,020	44,018
Commodities	1,880,897	2,263,118	2,264,892
Capital Outlay	27,111	100,000	150,000
Debt Service	0	0	0
Losses	(2)	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	0	600,000	768,472
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	0	0	0
TOTAL EXPENDITURES	3,751,690	4,852,732	6,703,536
Unreserved Fund Balance, December 31	2,303,386	1,482,914	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	360,780	820,472	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	6,703,536
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget
Opioid Fund

	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	1,640,315	2,520,771	1,000,000
Reserved Fund Balance, January 1	0	188,520	1,520,771
Total Fund Balance, January 1	1,640,315	2,709,291	2,520,771
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	0	0	0
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Miscellaneous	1,721,691	531,426	562,887
Use of Assets	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	0	0	0
TOTAL RECEIPTS	1,721,691	531,426	562,887
RESOURCES AVAILABLE	3,362,006	3,240,717	3,083,658
Expenditures:			
Salaries & Employee Benefits	74,291	408,786	416,572
Contractual Services	169,160	298,612	1,655,606
Unclassified Contractual Services	0	0	1,000,000
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	168,856	12,548	11,480
Capital Outlay	239,638	0	0
Debt Service	0	0	0
Losses	770	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	0	0	0
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	0	0	0
TOTAL EXPENDITURES	652,715	719,946	3,083,658
Unreserved Fund Balance, December 31	2,520,771	1,000,000	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	188,520	1,520,771	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	3,083,658
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2025 Ad Valorem Tax	0

CAPITAL PROJECTS FUND K.S.A. 19-120	2024 Actual
Unres Fund Bal. January 1	$135,845,427.35
Revenues:	
Intergovernmental Revenue	6,073,731
Bond Proceeds	0
Reimbursement	9,689,404
Fees	0
Contributions & rental income	0
Intrafund Transfer	13,165,108
Transfer from General Fund	13,784,280
Transfer from Library Fund	10,774,696
Transfer from Mental Health Fund	0
Transfer from ROD Technology Fund	216,615
Transfer from County Clerk Tech Fund	218,000
Transfer from Public Works	20,554,347
Transfer from Stormwater Fund	21,573,885
Transfer from Wastewater Capital	2,200,000
Transfer from Weapons Licensure Fund	0
Transfer from Controlled Substance Fund	0
Transfer from Equipment Reserve Fund	0
Transfer from 911 Fund	0
Transfer from Public Health Fund	0
Transfer from Equipment Reserve Fund	0
Transfer from Transportation Fund	0
Interest from Idle Funds	0
RESOURCES AVAILABLE	234,095,494
Expenditures:	
Salary	0
Contractual Services	25,547,322
Commodities	1,930,277
Capital Outlay	19,711,381
Transfers Out:	
Transfer to General Fund	13,912
Transfer to Library Fund	193
Transfer to Public Works Fund	1,750,000
Transfer to ROD Technology Fund	63,346
Transfer to Public Health Fund	97,283
Transfer to Transportation Fund	0
Intrafund Transfers	13,165,108
TOTAL EXPENDITURES	62,278,822

Unres Fund Bal. December 31	171,816,672

F KANSAS
City/County
2026

County Clerk Technology Fund

K.S.A. 28-115a	2024 Actual
Unres Fund Bal. January 1	1,908,480
Charges to Departments	
Charges for Services	174,726
Transfers from Capital Fund	0
Miscellaneous Reimbursement	0
Interest on Idle Funds	69,040
Reimburesement	0
RESOURCES AVAILABLE	2,152,246
Expenditures:	
Salaries	0
Contractual Services	64,209
Commodities	6,547
Capital Outlay	0
Transfer to General Fund	0
Transfer to Capital Projects	218,000
TOTAL EXPENDITURES	288,756
Unres Fund Bal. December 31	1,863,490

EQUIPMENT RESERVE FUND

K.S.A. 19-119	2024 Actual
Unres Fund Bal. January 1	9,209,454
Charges for Services	0
Miscellaneous Reimbursement	0
Intrafund Transfer	0
Transfer from General Fund	2,669,938
Transfer from Public Health	107,274
Transfer from Developmental Supports	0
Transfer from Mental Health	0
Transfer from Public Works	0
Transfer from Public Health	0
Transfer from ROD Technology Fund	0
Transfers from Capital Projects	0
Interest on Idle Funds	378,002
RESOURCES AVAILABLE	12,364,668
Expenditures:	
Salaries	0
Contractual Services	3,819
Commodities	1,290,975
Capital Outlay	1,595,241
Miscellaneous	786
Intrafund Transfer	0
Transfer to General Fund	0
Transfer to Capital Projects	0
Transfer to Fleet Management Fund	378,002
TOTAL EXPENDITURES	3,268,823
Unres Fund Bal. December 31	9,095,845

FLEET EQUIPMENT RESERVE FUND

K.S.A. 19-2679	2024 Actual
Unres Fund Bal. January 1	4,138,777
Charges for Services	0
Miscellaneous Other	696,650
Intrafund Transfer	0
Transfer from General Fund	786,081
Transfer from Developmental Supports Fund	148,654
Transfer from Library Fund	0
Transfer from Mental Health Fund	117,973
Transfer from Public Works Fund	348,716
Transfer from Public Health Fund	64,267
Transfer from Equipment Reserve Fund	0
Transfer from Risk Management Fund	3,200
RESOURCES AVAILABLE	6,304,318
Expenditures:	
Salaries	0
Contractual Services	0
Commodities	39,698
Capital Outlay	2,991,660
Miscellaneous	1,440
Intrafund Transfer	0
TOTAL EXPENDITURES	3,032,797
Unres Fund Bal. December 31	3,271,521

SELF INSURED HEALTH CARE FUND

K.S.A. 19-212d	2024 Actual
Unres Fund Bal. January 1	13,264,704
Miscellaneous Other	0
Transfer from General Fund	8,655,437
Charges for Services	72,092,622
Intrafund Transfers In	0
Transfer from General Fund	0
Interest on Idle Funds	520,909
RESOURCES AVAILABLE	94,533,672
Expenditures:	
Personal Services	0
Contractual Services	79,478,151
Commodities	0
Capital Outlay	0
Other	0
Intrafund Transfers Out	0
TOTAL EXPENDITURES	79,478,151
Unres Fund Bal. December 31	15,055,522

Library Gift Fund

K.S.A. 12-1226(b),12-1225(h),12-1225a(a)	2024 Actual
Unres Fund Bal. January 1	147,640
Contributions	134,612
Miscellaneous Reimbursement	0
Intrafund Transfers In	0
Interest on Idle Funds	4,325
RESOURCES AVAILABLE	286,577
Expenditures:	
Salaries	0
Contractual Services	0
Commodities	102,131
Capital Outlay	0
Losses	0
Transfer to Library Operating Fund	6,100
TOTAL EXPENDITURES	108,231
Unres Fund Bal. December 31	178,346

STATE OF KANSAS
City/County
2026

PUBLIC BUILDING COMMISSION

K.S.A. 12-1757	2024 Actual
Unres Fund Bal. January 1	31,927,545
Use of Assets	48,514,884
Bonds Sold	63,850,563
Miscellaneous	0
Intergovernmental Revenue	0
Interdepartmental Charges	20,000,000
Intrafund Transfers	0
Interest on Idle Funds	1,862,759
RESOURCES AVAILABLE	166,155,751
Expenditures:	
Personal Services	0
Contractual Services	5,598,395
Commodities	491,518
Capital Outlay	7,891,334
Principal & Interest	48,726,873
Miscellaneous	0
Intrafund Transfers	0
TOTAL EXPENDITURES	62,708,120
Unres Fund Bal. December 31	103,447,631

Register of Deeds Technology Fund

K.S.A. 28-115a	2024 Actual
Unres Fund Bal. January 1	7,775,184
Charges to Departments	
Charges for Services	699,309
Transfers from Capital Fund	63,346
Miscellaneous Reimbursement	0
Interest on Idle Funds	284,311
RESOURCES AVAILABLE	8,822,150
Expenditures:	
Salaries	0
Contractual Services	389,531
Commodities	78,595
Capital Outlay	
Transfer to General Fund	123,500
Transfer to Equipment Reserve	
Transfer to Capital Projects	216,615
TOTAL EXPENDITURES	808,240
Unres Fund Bal. December 31	8,013,910

Treasurer Technology Fund

K.S.A. 28-115a	2024 Actual
Unres Fund Bal. January 1	137,251
Charges to	0
Departments	0
Charges for Services	174,319
Transfers from Capital Fund	
Miscellaneous Reimbursement	0
Interest on Idle Funds	3,980
RESOURCES AVAILABLE	315,550
Expenditures:	
Salaries	0
Contractual Services	265,139
Commodities	3,202
Capital Outlay	0
Transfer to General Fund	0
Transfer to Capital Projects	0
TOTAL EXPENDITURES	268,341
Unres Fund Bal. December 31	47,209

WORKERS' COMPENSATION SELF-INSURANCE

K.S.A. 44-505B	2024 Actual
Unres Fund Bal. January 1	8,743,724
Charges to Departments	1,533,852
Claims Received	0
Transfers	0
Miscellaneous Reimbursement	32,835
Interest on Idle Funds	320,293
RESOURCES AVAILABLE	10,630,703
Expenditures:	
Salaries	1,210
Contractual Services	1,848,078
Commodities	0
Capital Outlay	0
Losses	0
Intrafund Transfers	0
TOTAL EXPENDITURES	1,849,288
Unres Fund Bal. December 31	8,781,415