Budget Form CC-K 2025-2026 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Johnson County COUNTY, STATE OF KANSAS

We the undersigned, duly elected, qualified and acting officers of

Johnson County Community College

certify that: (1) the hearing mentioned in the attached proof of 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 2025-2026; and (3) the Amount(s) of 2025 Tax to be Levied are within statutory limitations.

Table of Contents:			2025-2026 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2025 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		193,787,505	125,539,251	
Postsecondary Technical Education			62,425,925	xxxxxxxxx	
Adult Education	71-617		1,058,321	(0)	
Adult Supplementary Education	74-32,261		8,070,223	xxxxxxxxx	
Motorcycle Driver Safety	71-1508		708,675	xxxxxxxxx	
Truck Driver Training Course	71-1509		2,126,230	xxxxxxxxx	
Auxiliary Enterprise			9,537,468	xxxxxxxxx	
Total Current Funds Unrestricted			277,714,346	125,539,251	
Plant Funds					
Capital Outlay	71-501		14,099,000	8,524,219	
Bond and Interest	10-113		0	0	
Special Assessment			1,007,037	(0)	
No Fund Warrants			0	0	
Revenue Bonds	10-113		1,707,500	xxxxxxx	
Total Plant Funds			16,813,537	8,524,219	
Total – All Funds		xxxxxxx	294,527,883		
Hearing Notice				Final Assessed Valuation	

Assisted by:
Not Assisted

Revenue Neutral Rate:	7.622
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Attest: October 29, 2025

Amy Meeker-Berg
County Clerk

Chair, Board of Trustees
Signature and Title of Elected Official



Budget Form CC-K 2025-2026 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Johnson County COUNTY, STATE OF KANSAS

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Johnson County Community College

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Adult Supplementary Education	74-32,261		8,070,223	xxxxxxxxx	
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Auxiliary Enterprise			9,537,468	xxxxxxxxx	
Total Current Funds Unrestricted			277,714,346	125,539,251	
Plant Funds					
Capital Outlay	71-501		14,099,000	8,524,219	
Bond and Interest	10-113		0	0	
Special Assessment			1,007,037	(0)	
No Fund Warrants			0	0	
Revenue Bonds	10-113		1,707,500	xxxxxxx	
Total Plant Funds			16,813,537	8,524,219	
Total – All Funds		xxxxxxx	294,527,883		
Hearing Notice				Final Assessed Valuation	

Assisted by:
Not Assisted

Revenue Neutral Rate: 7.622

Does budget require a resolution to exceed the Revenue Neutral Rate? YES

Attest: _____, 2025

County Clerk

Chair, Board of Trustees

Signature and Title of Elected Official

STATE OF KANSAS
Budget Form CC-A
2025-2026

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2025	Date Due		Amount Due 7/1/25 - 6/30/26		Amount Due 7/1/26 - 12/31/26	
					Interest	Principal	Interest	Principal	Interest	Principal
Series 2012 (Ref 2004) Revenue Bonds	11/8/2012	1.0/2.0%	5,135,000	600,000	11/15/2025	11/15/2025	6,000	200,000	4,000	195,000
					5/15/2026		4,000			
Series 2019 (Ref 2011) Revenue Bonds	11/13/2019	2.0/4.0%	8,565,000	4,330,000	11/15/2025	11/15/2025	71,550	1,380,000	43,950	1,445,000
					5/15/2026		43,950			
Total Revenue Bonds			**13,700,000**	**4,930,000**			**125,500**	**1,580,000**	**47,950**	**1,640,000**

STATE OF KANSAS
Budget Form CC-A1
2025-2026

STATEMENT OF CONDITIONAL LEASE,
LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

Item/Service Purchased	Date of Contract	Term of Contract	Interest Rate* %	Total Outright Purchase Price	Other Charges In Contract	Total Amount Financed (Beg. Princ)	Principal Balance Due 6/30/2025	Payments Due 7/1/25 - 6/30/26	Payments Due 7/1/26 - 12/31/26
Series 2017 Certificates of Participation	10/4/2017	20 years	3.0/5.0%			50,000,000	39,395,000	3,688,988	3,139,369

*Use arbitrage yield on the bonds.

*Note: If leasing/renting with no intent to purchase, do not report contract.

Current Funds Unrestricted **General Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	1	122,092,826	143,525,283	151,579,828
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	122,092,826	143,525,283	151,579,828
Revenues				
Student Sources:				
Tuition	4	19,548,586	21,628,139	21,029,815
Fees	5	130,050	158,758	141,780
Total Student Income	9	19,678,636	21,786,897	21,171,595
Federal Sources:				
Federal Grants	10	28,639	31,950	30,000
Other Federal Income	11			
Total Federal Income	19	28,639	31,950	30,000
State Sources:				
Non-Tiered State Aid (Form 108)	20	17,741,594	16,845,529	16,873,303
State Grants and Contracts	22			
State Retirement Contributions **	23	8,198,958	8,250,543	8,250,543
Other State Income	24			
Total State Income	29	25,940,552	25,096,072	25,123,846
Local Sources:				
Prior Year Ad Valorem Property Tax	30	1,607,909	1,671,169	6,035,558
Current Year Ad Valorem Property Tax	31	107,545,728	115,271,018	xxxxxxxxxx
Motor Vehicle Tax	32	9,538,676	9,444,678	9,294,241
Recreational Vehicle Tax	33	61,776	59,260	38,839
Delinquent Tax	34	453,252	168,078	344,775
In Lieu of Tax - Industrial Revenue Bond	35	1,111,298	1,332,216	1,427,551
Other Local Income	36	165,846	183,119	
Total Local Income	39	120,484,486	128,129,538	17,140,964
Other Sources:				
Gifts	40			
Interest	41	6,162,163	7,400,060	5,500,000
All Other Income	42	1,851,045	5,807,513	4,058,730
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	8,013,208	13,207,573	9,558,730
Total Revenues (9 + 19 + 29 + 39 + 49)	60	174,145,521	188,252,030	73,025,135
Total Resources Available (3 + 60)	62	296,238,347	331,777,313	224,604,963

* Must comply with K.S.A. 79-2958.

** Optional – if revenue is shown, expenditures must be included.

Adopted Budget 2025-2026

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	296,238,347	331,777,313	224,604,963
EXPENDITURES				
Education and General:				
Instruction	63	49,971,027	57,828,024	61,386,669
Research	64	0		
Public Service	65	482,633	558,517	592,888
Academic Support	66	19,651,806	22,741,680	24,141,167
Student Services	67	13,092,954	15,151,573	16,083,976
Institutional Support	68	28,611,445	33,110,053	35,147,593
Operation and Maintenance	69	11,942,061	13,819,724	14,670,167
Scholarships	70			
Total Expenditures	79	123,751,925	143,209,570	152,022,460
Transfers				
Transfer to Vocational	81	28,940,665	36,987,915	41,765,045
Non-Mandatory Transfers	82	20,474		
Mandatory Transfers	83			
Total Transfers	89	28,961,139	36,987,915	41,765,045
Total Expenditures & Transfers (79 + 89)	90	152,713,064	180,197,485	193,787,505
Unencumbered Cash Balance June 30 (62 - 90)	91	143,525,283	151,579,828	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			151,579,828
Tax in Process (30)	95			6,035,558
Total Resources less tax-in-process (60 - 30)	96			66,989,577
Six Month Resources (50% of 96) *	97			33,494,788
Total Resources (94 thru 97)	98			258,099,751
Total Expenditures & Transfers (90)	99			193,787,505
Six Month Expenditures (50% of 99) *	100			187,915,744
Total 18 Month Expenditures (99 + 100)	101			381,703,249
Tax Required Prior to Operating Grant (101- 98)	102			123,603,498
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			575,031
Tax Required (102 - 103)	104			123,028,466
Delinquent Tax Estimate	105	2.0%		2,510,785
Taxes Levied (104 + 105)	106			125,539,251

* 50% is the recommeded amount for the six-month allocation on lines 97 and 100. The actual amount or percentage used is discretionary for each community college.

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	1		0	0
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	0	0	0
Revenues				
Student Sources:				
Tuition	4	7,662,164	8,059,795	8,635,603
Fees	5			
Total Student Income	9	7,662,164	8,059,795	8,635,603
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	7,940,462	7,946,290	8,637,305
State Grants and Contracts	22	0	0	
State Retirement Contributions **	23	3,513,839	3,387,972	3,387,972
Other State Income	24	2,174,574	2,425,061	
Total State Income	29	13,628,875	13,759,323	12,025,277
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44	28,940,665	36,987,915	41,765,045
Total Other Income	49	28,940,665	36,987,915	41,765,045
Total Revenues (9 + 19 + 29 + 39 + 49)	60	50,231,704	58,807,033	62,425,925
Total Resources Available (3 + 60)	62	50,231,704	58,807,033	62,425,925

** Optional – if revenue is shown, expenditures must be included.

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	50,231,704	58,807,033	62,425,925
EXPENDITURES				
Education and General:				
Instruction	63	20,283,562	23,746,280	25,207,589
Research	64			
Public Service	65	195,904	229,347	243,461
Academic Support	66	7,976,795	9,338,557	9,913,237
Student Services	67	5,314,514	6,221,784	6,604,663
Institutional Support	68	11,613,570	13,596,186	14,432,874
Operation and Maintenance	69	4,847,359	5,674,879	6,024,102
Scholarships	70			
Total Expenditures	79	50,231,704	58,807,033	62,425,925
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	50,231,704	58,807,033	62,425,925
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxx

Adopted Budget 2025-2026

Current Funds Unrestricted **Adult Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	711,469	720,282	791,506
Other Federal Income	11			
Total Federal Income	19	711,469	720,282	791,506
State Sources:				
State Grants and Contracts	22	154,434	170,629	266,815
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	154,434	170,629	266,815
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	865,903	890,911	1,058,321
Total Resources Available (3 + 60)	62	865,903	890,911	1,058,321

** Optional – if revenue is shown, expenditures must be included.

Adopted Budget 2025-2026

Current Funds Unrestricted **Adult Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	865,903	890,911	1,058,321
Expenditures				
Education and General:				
Instruction	63	865,903	890,911	1,058,321
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	865,903	890,911	1,058,321
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	865,903	890,911	1,058,321
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			1,058,321
Six Month Resources (50% of 96)	97			529,161
Total Resources (94 thru 97)	98			1,587,482
Total Expenditures & Transfers (90)	99			1,058,321
Six Month Expenditures (50% of 99) *	100			529,161
Total 18 Month Expenditures (99 + 100)	101			1,587,482
Tax Required (101 - 98)	102			(0)
Delinquent Tax Percent	103	2.0000%		(0)
Taxes Levied (102 + 103)	104			(0)

* Recommended

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	1,372,323	837,395	1,299,872
Revenues				
Student Sources:				
Tuition	4	3,482,525	4,435,388	4,522,160
Fees	5			
Total Student Income	9	3,482,525	4,435,388	4,522,160
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22	90,480	97,875	95,000
Other State Income	24			
Total State Income	29	90,480	97,875	95,000
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41	91,640	103,278	110,000
All Other Income	42	1,138,200	1,326,516	1,462,500
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	1,229,840	1,429,794	1,572,500
Total Revenues (9 + 19 + 29 + 39 + 49)	60	4,802,845	5,963,057	6,189,660
Total Resources Available (3 + 60)	62	6,175,167	6,800,452	7,489,532

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	6,175,167	6,800,452	7,489,532
EXPENDITURES				
Education and General:				
Instruction	63	3,878,959	3,997,272	5,864,631
Research	64			
Public Service	65			
Academic Support	66	1,370,206	1,411,999	2,071,626
Student Services	67			
Institutional Support	68	88,607	91,310	133,966
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	5,337,772	5,500,580	8,070,223
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	5,337,772	5,500,580	8,070,223
Unencumbered Cash Balance June 30 (62 - 90)	93	837,395	1,299,872	xxxxxxxxx

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	1,242,904	1,339,059	1,432,057
Revenues				
Student Sources:				
Tuition	4	161,330	195,928	200,000
Fees	5			
Total Student Income	9	161,330	195,928	200,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22	39,360	37,680	35,000
Other State Income	24			
Motorcycle Driver Safety	25			
Total State Income	29	39,360	37,680	35,000
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	200,690	233,608	235,000
Total Resources Available (3 + 60)	62	1,443,594	1,572,667	1,667,057

Current Funds Unrestricted **Motorcycle Driver Safety Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	1,443,594	1,572,667	1,667,057
Expenditures				
Education and General:				
Instruction	63	104,535	140,610	708,675
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	104,535	140,610	708,675
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	104,535	140,610	708,675
Unencumbered Cash Balance June 30 (62 - 90)	93	1,339,059	1,432,057	xxxxxxxxx

Current Funds Unrestricted **Truck Driver Training Course Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	1,354,084	901,018	1,161,959
Revenues				
Student Sources:				
Tuition	4	1,481,230	1,769,806	2,260,000
Fees	5			
Total Student Income	9	1,481,230	1,769,806	2,260,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Truck Driver Training Course	25			
Total State Income	29	0	0	0
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44			
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	1,481,230	1,769,806	2,260,000
Total Resources Available (3 + 60)	62	2,835,313	2,670,824	3,421,959

CURRENT FUNDS UNRESTRICTED **Truck Driver Training Course Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	2,835,313	2,670,824	3,421,959
EXPENDITURES				
Education and General:				
Instruction	63	1,934,295	1,508,865	2,126,230
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	1,934,295	1,508,865	2,126,230
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	1,934,295	1,508,865	2,126,230
Unencumbered Cash Balance June 30 (62 - 90)	93	901,018	1,161,959	xxxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2025-2026

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget Fund	Fund	Fund	Fund	Fund	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	1,512,529	783,266						-605,249
Revenues									
Student Sources	9								0
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	7,879,626	8,426,616	8,636,941					8,636,941
Other Income	52	2,164,668	2,230,090	2,146,461					2,146,461
Cancel of Prior Year Encumbrances	51			xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Revenues	54	10,044,294	10,656,706	10,783,402	0	0	0	0	10,783,402
Expenditures									
Salaries & Benefits	69	3,398,509	3,823,447	450,647					450,647
General Operating Expenses	70	2,537,564	2,896,536	3,312,283					3,312,283
Supplies	71								0
Cost of Goods Sold	72	4,818,317	5,325,238	5,774,538					5,774,538
Equipment	73	19,167							0
_____	74								0
_____	75								0
_____	76								0
_____	77								0
Total Expenditures	78	10,773,557	12,045,221	9,537,468	0	0	0	0	9,537,468
Transfers									
Mandatory Transfers	80								0
Non-Mandatory Transfers	81								0
Total Transfers	89	0	0	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	10,773,557	12,045,221	9,537,468	0	0	0	0	9,537,468
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	783,266	-605,249	1,245,934	0	0	0	0	640,685

Plant Funds **Capital Outlay**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	8,942,696	10,503,994	11,303,296
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Other State Income	24			
PEI Loan Program Income	25			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30	99,502	110,021	396,668
Current Year Ad Valorem Property Tax	31	7,080,213	7,575,825	xxxxxxxxx
Motor Vehicle Tax	32	568,192	596,657	610,835
Recreational Vehicle Tax	33	3,712	3,792	2,553
Delinquent Tax	34	27,544	12,176	22,659
In Lieu of Tax - Industrial Revenue Bond	35	73,162	87,560	93,821
Other Local Income	36	9,957	11,332	
Total Local Income	39	7,862,282	8,397,363	1,126,535
Other Sources:				
Gifts	40			
Interest	41	593,996	672,394	
All Other Income	42	188		
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	594,184	672,394	0
Total Revenues **(19 + 29 + 39 + 49)**	60	8,456,466	9,069,756	1,126,535
Total Resources Available (3 + 60)	62	17,399,162	19,573,750	12,429,831

Plant Funds **Capital Outlay**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	17,399,162	19,573,750	12,429,831
Expenditures				
Plant Equipment and Facility	71	6,895,168	8,270,454	10,949,000
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			3,150,000
Cash-Basis Reserve	75			
Total Expenditures	79	6,895,168	8,270,454	14,099,000
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	6,895,168	8,270,454	14,099,000
Unencumbered Cash Balance June 30 (62 - 90)	93	10,503,994	11,303,296	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			11,303,296
Tax in Process (40)	95			396,668
Total Resources (60 - 40)	96			729,868
Six month Resources (50% of 96)	97			364,934
Total Resources (94 thru 97)	98			12,794,765
Total Expenditures & Transfers (90)	99			14,099,000
Six Month Expenditures (50% of 99) *	100			7,049,500
Total 18 Month Expenditures (99 + 100)	101			21,148,500
Tax Required (101 - 98)	102			8,353,735
Delinquent Tax Percent	103	2.0%		170,484
Taxes Levied (102 + 103)	104			8,524,219

* Recommended

Special Assessment Funds	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	1,547,334	1,722,625	1,510,464
Revenues				
State Sources:				
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30	3,971	4,391	81
Current Year Ad Valorem Property Tax	31	282,633	5	xxxxxxxxx
Motor Vehicle Tax	32	33,113	23,819	6
Recreational Vehicle Tax	33	200	152	0
Delinquent Tax	34	1,310	267	0
In Lieu of Tax - Industrial Revenue Bond	35	2,921	79	1
Other Local Income	36	537	452	
Total Local Income	39	324,684	29,165	88
Other Sources:				
Gifts	40			
Interest	41	75,336	0	
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	75,336	0	0
Total Revenues (29 + 39 + 49)	60	400,020	29,165	88
Total Resources Available (3 + 60)	62	1,947,354	1,751,790	1,510,552

Special Assessment Funds	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	1,947,354	1,751,790	1,510,552
Expenditures				
Plant Equipment and Facility	71	224,729	241,326	300,000
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			707,037
Cash-Basis Reserve	75			
Total Expenditures	79	224,729	241,326	1,007,037
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	224,729	241,326	1,007,037
Unencumbered Cash Balance June 30 (62 - 90)	93	1,722,625	1,510,464	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			1,510,464
Tax in Process (30)	95			81
Total Resources (60 - 30)	96			8
Six month Resources (50% of 96)	97			4
Total Resources (94 thru 97)	98			1,510,556
Total Expenditures & Transfers (90)	99			1,007,037
Six Month Expenditures (50% of 99) *	100			503,519
Total 18 Month Expenditures (99 + 100)	101			1,510,556
Tax Required (101 - 98)	102			(0)
Delinquent Tax Percent	103	2.0%		(0)
Taxes Levied (102 + 103)	104			(0)

Revenue Bonds	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	1,470,207	1,273,674	1,128,035
Revenues				
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
Transfer In	42	1,501,975	1,561,601	1,457,116
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	1,501,975	1,561,601	1,457,116
Total Revenues (39 + 49)	60	1,501,975	1,561,601	1,457,116
Total Resources Available (3 + 60)	62	2,972,182	2,835,274	2,585,151
EXPENDITURES				
Principal on Bonds	72	1,465,000	1,530,000	1,580,000
Interest and Fees	73	233,509	177,239	127,500
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	1,698,509	1,707,239	1,707,500
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	1,698,509	1,707,239	1,707,500
Unencumbered Cash Balance June 30 (62 - 90)	93	1,273,674	1,128,035	877,651

Community College Name: Johnson County Community College

County: Johnson County

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2026 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$16,873,303	$8,637,305	$25,510,608
2. Total FY 2025 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$16,845,529	$7,946,290	$24,791,819
3. Estimated increase in State Funding for K.S.A. 71-204			$718,789
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$575,031

Community College: Johnson County Community College
County: Johnson County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2025-2026

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/25*				
2. 2024 Actual Taxes Levied*		$121,996,194		
3. Less: delinquent taxes	0.565%	$689,618	$0	$0
4. Less: 2024 Taxes Received*		$115,271,018		
5. Total Deductions (add Lines 3 + 4)		$115,960,636	$0	$0
6. 2024 taxes receivable (taxes in process of collection 6/30/25) (Line 2 less Line 5)		$6,035,558	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-24 to 12-31-25) (Line 3 x 75%)		$517,214	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$344,775	$0	$0

* These amounts are available from the County Treasurer.

For more information, see K.S.A. 79-5111, K.S.A. 79-5a27, and K.S.A. 79-5a28.

Community College: Johnson County Community College
County: Johnson County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2025-2026

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/25*					
2. 2024 Actual Taxes Levied*		$8,017,816		$85	
3. Less: delinquent taxes	0.565%	$45,323	$0	$0	$0
4. Less: 2024 Taxes Received*		$7,575,825		$5	
5. Total Deductions (add Lines 3 + 4)		$7,621,148	$0	$5	$0
6. 2024 taxes receivable (taxes in process of collection 6/30/25) (Line 2 less Line 5)		$396,668	$0	$81	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-24 to 12-31-25) (Line 3 x 75%)		$33,992	$0	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$22,659	$0	$0	$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/25 to 6/30/26	*10. Estimated Recreational Vehicle Property Tax 7/1/25 to 6/30/26	*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/25 to 6/30/26
$9,905,082	$41,391	$1,521,373

Actual Deliquency for 2023 Taxes *	0.565%	*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/25 to 6/30/26
Estimated Delinquency Rate used in this budget	2.0%	$0

* These amounts are available from the County Treasurer.

Form 263 (Revised 5/2025)

Community College: Johnson County Community College

County: Johnson County

FORM 263

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax, and In Lieu of Taxes on Industrial Revenue Bonds, and Local Ad Valorem Tax Reduction

2025-2026

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Revenue Bonds For New Levies Made in 2024-2025 School Year Until March 2026. Revenues will not be received until March 2027 for new levies made in 2025-2026.

		(1) 2024 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Recreational Vehicle Property Tax (d)	(5) In Lieu of Taxes in Ind. Revenue Bonds (d)	(6) Local Ad Valorem Tax Reduction Fund
1.	General	$121,996,194	93.8%	$9,294,240.98	$38,838.90	$1,427,550.72	
2.	Postsecondary Tech Ed	$0	0.0%	$0.00	$0.00	$0.00	
3.	Adult Education	$0	0.0%	$0.00	$0.00	$0.00	
4.	Capital Outlay	$8,017,816	6.2%	$610,834.74	$2,552.56	$93,821.28	
5.	Bond and Interest	$0	0.0%	$0.00	$0.00	$0.00	
6.	Special Assessment	$85	0.0%	$6.49	$0.03	$1.00	
7.	No Fund Warrants	$0	0.0%	$0.00	$0.00	$0.00	
8.			0.0%	$0.00	$0.00	$0.00	
9.			0.0%	$0.00	$0.00	$0.00	
10.	TOTAL	$130,014,095	100.000%	$9,905,082	$41,391	$1,521,373	$0
			(c)	(e)	(e)	(e)	(e) (f)

(a) Do not include taxes levied for any funds in which a budget will not be made in 2025-2026.

(b) Divide each fund's tax levy by total tax dollars levied.

(c) Should equal 100 percent.

(d) The amount on line 10 is multiplied by the calculated percentage for each fund from Column 2.

(e) These figures are pulled in from Form 112 for the period 7/1/25 - 6/30/26.

(f) The college may place this amount in any or all levy funds.

Budget Form CC-J STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2025-2026 BUDGET

The governing body of Johnson County Community College in Johnson County will meet on
September 18, 2025 at 5:00 p.m. at 12345 College Boulevard, Overland Park KS 66210
for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied,
the revenue neutral rate, and to consider amendments. Detailed budget information is available at 12345 College Boulevard, Overland Park KS 66210
and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2025 Tax to be Levied (as shown below) establish the maximum limits
of the 2025-2026 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes,
is subject to change depending on final assessed valuation.

	2023-2024		2024-2025		Proposed Budget 2025-2026		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2025 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	152,713,064	7.610	180,197,485	7.623	193,787,505	125,539,251	7.361
Postsecondary Tech Ed	50,231,704		58,807,033		62,425,925	xxxxxxxxx	xxx
Adult Education	865,903		890,911		1,058,321	(0)	0.000
Adult Supp Education	5,337,772	xxx	5,500,580	xxx	8,070,223	xxxxxxxxx	xxx
Motorcycle Driver	104,535	xxx	140,610	xxx	708,675	xxxxxxxxx	xxx
Truck Driver Training	1,934,295	xxx	1,508,865	xxx	2,126,230	xxxxxxxxx	xxx
Auxiliary Enterprise	10,773,557	xxx	12,045,221	xxx	9,537,468	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	6,895,168	0.501	8,270,454	0.501	14,099,000	8,524,219	0.500
Bond and Interest	0		0		0	0	0.000
Special Assessment	224,729	0.020	241,326	0.000	1,007,037	(0)	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	1,698,509	xxx	1,707,239	xxx	1,707,500	xxxxxxxxx	xxx
Total All Funds	230,779,235	8.131	269,309,725	8.124	294,527,883	xxxxxxxxx	7.861
						*Revenue Neutral Rate***	*7.622*
Total Tax Levied	122,036,446		130,166,938		xxxxxxxxxx	134,063,470	
Assessed Valuation	15,008,786,869		16,022,518,181		17,053,657,858		

Outstanding Indebtedness, July 1

	2023	2024	2025
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds	7,925,000	6,460,000	4,930,000
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	43,865,000	41,685,000	39,395,000
Total	51,790,000	48,145,000	44,325,000

* Tax Rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Melody L. Rayl
Melody L. Rayl (Aug 20, 2025 14:35:42 CDT)

Johnson County Community College, Chair, Board of Trustees

The Legal Record
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OVERLAND PARK KS 66210-1283

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:

HEARING TO EXCEED REVENUE NEUTRAL RATE & BUDGET HEARING, 2025-2026 BUDGET
8/26/25

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:
August 26, 2025

Notary Public

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

L25516
Publication Fees: $506.42

First published in The Legal Record, Tuesday, August 26, 2025.

Budget Form CC-J

STATE OF KANSAS

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2025-2026 BUDGET

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BUDGET SUMMARY

The Expenditures and the Amount of 2025 Tax to be Levied (as shown below) establish the maximum limits of the 2025-2026 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2023-2024		2024-2025		Proposed Budget 2025-2026		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2025 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	152,713,064	7.610	180,197,485	7.623	193,787,505	125,539,251	7.361
Postsecondary Tech Ed	50,231,704		58,807,033		62,425,925	xxxxxxxxx	xxx
Adult Education	865,903		890,911		1,058,321	(0)	0.000
Adult Supp Education	5,337,772	xxx	5,500,580	xxx	8,070,223	xxxxxxxxx	xxx
Motorcycle Driver	104,535	xxx	140,610	xxx	708,675	xxxxxxxxx	xxx
Truck Driver Training	1,934,295	xxx	1,508,865	xxx	2,126,230	xxxxxxxxx	xxx
Auxiliary Enterprise	10,773,557	xxx	12,045,221	xxx	9,537,468	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	6,895,168	0.501	8,270,454	0.501	14,099,000	8,524,219	0.500
Bond and Interest	0		0		0	0	0.000
Special Assessment	224,729	0.020	241,326	0.000	1,007,037	(0)	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	1,698,509	xxx	1,707,239	xxx	1,707,500	xxxxxxxxx	xxx
Total All Funds	230,779,235	8.131	269,309,725	8.124	294,527,883	xxxxxxxxx	7.861
						*Revenue Neutral Rate***	*7.622*
Total Tax Levied	122,036,446		130,166,938		xxxxxxxxxx	134,063,470	
Assessed Valuation	15,008,786,869		16,022,518,181		17,053,657,858		

Outstanding Indebtedness, July 1

	2023	2024	2025
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds	7,925,000	6,460,000	4,930,000
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	43,865,000	41,685,000	39,395,000
Total	51,790,000	48,145,000	44,325,000

Melody L. Rayl
Melody L. Rayl (Aug 20, 2025 14:30:42 CDT)

Johnson County Community College, Chair, Board of Trustees

* Tax Rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

8/26

A RESOLUTION OF THE BOARD OF TRUSTEES OF JOHNSON COUNTY COMMUNITY COLLEGE, JOHNSON COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Johnson County Community College was calculated as 7.622 mills by the Johnson County Clerk; and

WHEREAS, the budget proposed by the Board of Trustees of Johnson County Community College will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Board of Trustees held a hearing on September 18, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Board of Trustees of Johnson County Community College, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF JOHNSON COUNTY COMMUNITY COLLEGE:

Johnson County Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.622 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Board of Trustees.

ADOPTED by the Board of Trustees of Johnson County Community College, Johnson County, Kansas this 18th day of September, 2025.

Chair of the Board of Trustees

DJ Rattan

Secretary of the Board of Trustees

Roll Call Vote

A Roll Call Vote of the Trustees of Johnson County Community College To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 18, 2025

Governing Body Member	Yes	No	No Vote
Lee Cross, Member	X		
Valerie Jennings, Member	X		
Laura Smith-Everett, Vice Chair	X		
Mark Hamill, Treasurer		X	
Gregory Mitchell, Member	X		
Dawn Rattan, Secretary	X		
Melody Rayl, Chair	X		
TOTAL	6	1	

Certified:

Megan Casey

Megan Casey, VP / CFO
18-Sep-25