ATTACHMENT I
STATE OF KANSAS
City/County
2025

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 2025; and (3) the amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 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	746,685,451	191,368,435	
Public Works	68-5,101	7	36,072,096	18,134,926	
Stormwater Fund	19-3311	8	30,645,013	0	
Transportation Fund	75-5051	9	30,642,749	0	
Developer Fees	19-2956	10	285,024	0	
County Building Fund	19-15,116	11	1,642,920	1,374,358	
Sheriff Forfeited Property	60-4117	12	2,229,407	0	
Special Liability/Risk Management	75-6110	13	10,253,275	0	
Stream Maintenance	82a-308	14	16,207	0	
911 Fund	12-5363	15	12,301,842	0	
State Alcohol & Drug Programs	65-4060	16	413,260	0	
Prosecuting Attorney	28-170	17	88,219	0	
Developmental Supports	19-4004	18	45,407,051	18,758,708	
Mental Health	19-4004	19	82,775,423	27,980,077	
Airport	3-307	20	17,712,081	0	
Public Health	65-204	21	36,675,038	17,172,553	
County Bond & Interest	10-113	22	2,543,741	1,724,758	
Controlled Substance	79-5202	23	136,906	0	
Weapons Licensure	75-7c01	24	297,907	0	
District Attorney Forfeited Property	60-4117	25	166,553	0	
Fleet Management Fund	19-2679	26	6,773,129	0	
Opioid Fund	75-777	27	4,640,315	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			1,068,403,607	276,513,815	

ATTACHMENT I

Table of Contents:	Page No.	2025 Adopted Budget Expenditures	Amount of 2024 Ad Valorem Tax	County Clerk's Use Only
Fund	K.S.A.			
Park & Recreation:				
General	19-2876,19-2876c	38	70,548,696	40,202,501
Employee Benefits	12-16,102	39	12,397,875	8,161,330
Enterprise	19-2876,19-2876c	40	53,642,669	0
Total Park & Recreation			136,589,240	48,363,831
Library:				
General	12-1257	41	64,022,532	46,491,657
Special Use Fund	12-1257/10-113	42	6,518,919	3,225,953
Total Library			70,541,451	49,717,610
Wastewater District:				
Operations & Maintenance	19-27a09	43	124,930,811	0
Wastewater Sewer Repair and Construction Finance Plan	19-27a09	44	418,504,329	0
Total Wastewater			543,435,140	0
TOTALS			1,818,969,438	374,595,256
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. _____

October 30, 2024
Amy Meeker-Berg
County Clerk

AMY MEEKER-BERG COUNTY CLERK JOHNSON COUNTY, KANSAS

Attest: 8-29-2024
2024

Linda Sader
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 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	182,560,226	14,316,596	62,453	18,873	298,402	0
Public Health	14,845,523	1,164,362	5,079	1,409	24,269	
County Building Fund	1,620,802	126,893	554	206	2,645	
Public Works	17,968,936	1,408,748	6,145	1,639	29,363	
Developmental Supports	18,016,995	1,413,448	6,166	1,771	29,461	
Mental Health	25,829,156	2,025,590	8,836	2,415	42,220	
County Bond & Interest	1,738,413	136,293	595	178	2,841	
Library:						
General	42,913,685	3,304,516	13,810	4,166	59,716	
Building/Bond & Interest	3,677,672	283,298	1,184	391	5,119	
Park & Recreation:						
General	38,111,301	2,989,038	13,039	3,717	62,301	
Employee Benefits	7,156,597	561,619	2,450	641	11,706	
TOTAL	354,439,306	27,730,401	120,311	35,406	568,043	0

County Treas Motor Vehicle Estimate 27,730,401

County Treas Recreational Vehicle Estimate 141,386

County Treas 16/20M Vehicle Estimate 36,759

County Treas Commercial Vehicle Tax Estimate 558,786

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.07824

Recreational Vehicle Factor 0.00040

16/20M Vehicle Factor 0.00010

Commercial Vehicle Factor 0.00158

Watercraft Factor 0.00000

Schedule of Transfers
(Transfers Between Budgeted Funds)

Fund Transferred From:	Fund Transferred To:	2023 Amount	2024 Amount	2025 Amount	Statute
Wastewater - SRCFP	General Fund Revenue	704,401	613,280	0	K.S.A. 10-113
GF-Facilities	General Fund Revenue	5,488,014	6,978,843	6,978,843	N/A
GF-Countywide	Transportation	7,194,530	7,613,376	7,719,726	K.S.A. 75-5051
GF-Corrections	General Fund Revenue	466,391	868,941	490,671	N/A
GF-PSST 1	General Fund Revenue	30,458,001	33,927,305	33,599,661	N/A
GF-PSST 2	General Fund Revenue	21,343,505	24,786,250	24,495,567	N/A
GF-Heritage Trust	General Fund Revenue	475,215	284,000	282,750	N/A
GF-County Manager	General Fund Revenue	217,670	127,950	127,950	N/A
GF- Aging & Human Services	General Fund Revenue	512,418	346,353	346,353	N/A
GF-District Attorney	General Fund Revenue	0	86,378	86,378	N/A
GF-Sheriff	Mental Health	82,976	0	0	K.S.A. 19-4004
GF-Corrections	Mental Health	535,269	636,477	636,477	K.S.A. 19-4004
GF-Planning (CDBG)	Mental Health	31,000	0	0	N/A
GF-Planning (CDBG)	General Fund Revenue	68,048	100,000	100,000	K.S.A. 19-4004
Stormwater	Public Works	133,045	135,706	135,706	K.S.A. 19-3311
Special Alcohol	General Fund Revenue	16,700	15,000	0	K.S.A. 65-4060
Special Alcohol	Mental Health	40,650	19,120	0	K.S.A. 65-4060
Mental Health	County Bond & Interest	81,825	84,950	87,550	K.S.A. 19-4004
Library Operating	General Fund Revenue	3,183,921	3,381,993	3,631,270	K.S.A.12-1258
GF-Countywide	General Fund Revenue	13,299,020	0	0	N/A
Public Health	Public Health	125,600	236,700	156,950	K.S.A. 65-204
Park & Recreation	Park & Recreation	4,624,626	3,027,667	2,575,517	K.S.A. 19-2876
Park & Recreation Enterprise	Park & Recreation Enterprise	2,188	572	3,937	K.S.A. 19-2876
Transportation	Mental Health	75,000	75,000	75,000	N/A
Developmental Supports	Developmental Supports	0	0	0	N/A
GF-Countywide	Airport Fund	1,500,000	1,500,000	1,000,000	K.S.A. 19-4004
Airport	General Fund Revenue	7,360	107,360	100,000	N/A
Public Health	General Fund Revenue	3,953	0	0	N/A
Developmental Supports	General Fund Revenue	680	0	0	N/A
Mental Health	General Fund Revenue	32,900	0	0	N/A
Public Works	General Fund Revenue	310	0	0	N/A
Airport	Wastewater SRCFP	73,253	73,253	73,253	N/A
GF-DES (EMC)	GF-DES (EMC)	70,050	65,000	65,000	N/A
GF-Countywide	GF-FMA	735,535	735,535	735,535	N/A
Wastewater SRCFP	Wastewater SRCFP	0	0	0	N/A
Mental Health	Developmental Supports	161,320	150,000	150,000	N/A
GF-Countywide Grants	Developmental Supports	67,612	0	0	N/A
Transportation	Transportation	8,194	644,640	4,371,424	N/A
Library	Fleet Management	64,541	66,989	66,989	N/A
County Bond & Interest	Library Special Use	5,208	0	0	N/A
General Fund (Grants)	Mental Health	69,425	0	0	N/A
Mental Health	Mental Health	31,000	0	0	N/A
General Fund	911 Fund	900,000	1,300,000	900,000	N/A
GF-Countywide Grants	General Fund Revenue	540,036	0	0	N/A
GF-Countywide	Public Health	216,190	0	0	N/A
GF-Countywide	GF - Courts	0	0	173,200	N/A
GF-Countywide	GF - Planning	0	0	200,000	N/A
Total Transfers Between Budgeted Funds		93,647,580	87,988,638	88,992,507	
Published in the "Notice of Budget Hearing"		93,647,580	87,988,638	88,992,507	
Differences due to adjustments made after the budget was published.		0	0	0	

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

Fund Transferred From:	Fund Transferred To:	2023 Amount	2024 Amount	2025 Amount	Statute
ROD Tech Fund	General Fund Revenue	123,500	123,500	123,500	K.S.A. 19-120
Equipment Reserve Fund	Fleet Fund	170,962	113,709	128,026	N/A
General Fund	Health Care	518,700	0	0	K.S.A. 19-4004
Park & Recreation	P&R Capital Projects	12,657,716	83,727	1,106,592	K.S.A. 19-2876
Park & Recreation Enterprise	P&R Capital Projects	1,275,975	124,336	344,993	K.S.A. 19-2679
GF-BOCC	Equipment Reserves	2,908	2,908	2,908	K.S.A. 19-119
GF-County Manager	Equipment Reserves	11,630	11,630	11,630	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	400,000	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	2,000	5,000	5,000	K.S.A. 19-119
GF-DTI	Equipment Reserves	813,600	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-Med Act	Equipment Reserves	2,204,115	1,206,949	4,038,379	K.S.A. 19-119
GF-Courts	Equipment Reserves	3,000	3,000	3,000	K.S.A. 19-119
GF-JIMS	Equipment Reserves	627,718	620,918	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	1,650,000	500,000	600,000	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	60,000	120,000	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	64,267	134,267	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	0	600,000	K.S.A. 19-2679

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

Fund Transferred From:	Fund Transferred To:	2023 Amount	2024 Amount	2025 Amount	Statute
Airport	Airport Capital Projects	3,579,091	3,060,498	2,823,302	K.S.A. 3-318
Airport Capital Projects	GF-Countywide	8,711,855	3,245,752	0	K.S.A. 19-120
GF-Countywide	Airport Capital Projects	1,088,503	0	0	K.S.A. 19-120
Public Works	Capital Projects	19,395,555	20,554,347	20,282,503	K.S.A. 19-120
Mental Health Fund	Capital Projects	1,432,760	0	300,000	K.S.A. 19-120
Stormwater	Capital Projects	23,391,821	21,631,788	22,014,822	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	4,497,634	10,399,696	5,985,047	K.S.A. 12-1258
911 Fund	Capital Projects	1,329,207	0	0	K.S.A. 19-2679
GF-Countywide	Capital Projects	3,500,000	42,000,000	900,000	K.S.A. 19-120
GF-Elections	Capital Projects	260,000	561,500	0	K.S.A. 19-120
Public Health	Capital Projects	0	0	0	K.S.A. 65-204
GF - Planning	Capital Projects	500,000	0	0	K.S.A. 19-120
GF-DTI (JIMS)	Capital Projects	557,500	1,207,500	1,160,000	K.S.A. 19-120
GF-DTI	Capital Projects	1,280,750	1,650,000	1,227,000	K.S.A. 19-120
GF-Facilities	Capital Projects	17,535,300	950,000	5,550,000	K.S.A. 19-120
GF-Sheriff	Capital Projects	1,816,000	398,000	450,000	K.S.A. 19-120
GF-DES	Capital Projects	0	842,000	122,000	K.S.A. 19-120
Developmental Supports	Capital Projects	0	0	150,000	K.S.A. 19-120
Public Building Commission	GF-Countywide	6,876,000	0	0	K.S.A. 19-120
GF-Countywide	Public Building Commission	1,250,000	0	0	K.S.A. 19-120
Capital Projects	General Fund Revenue	811,658	0	0	K.S.A. 19-121
Park & Recreation Capital Proj.	Park & Recreation Enterprise	0	75,421	147,412	K.S.A. 19-2876
Capital Projects	Public Health	0	0	0	K.S.A. 19-120
Capital Projects	Public Works	1,750,000	1,750,000	1,750,000	K.S.A. 19-120
Capital Projects	Library	0	0	0	K.S.A. 19-120
Transportation Capital	Transportation	133,147	831,395	1,202,276	K.S.A. 75-5051
Transportation	Transportation Capital Projects	600,000	600,000	600,000	K.S.A. 75-5051
Wastewater SRCFP	Wastewater Capital Projects	79,178,592	189,199,000	249,518,000	K.S.A. 19-2752b
Wastewater Capital Projects	Wastewater SRCFP	4,690	0	0	K.S.A. 19-2752b
Wastewater SRCFP	Capital Projects	0	2,200,000	0	K.S.A. 19-2752b
Capital Projects	Public Health	317,980	0	0	

	2023 Amount	2024 Amount	2025 Amount
Total Transfers Between Budgeted and Unbudgeted Funds	201,395,452	305,843,249	323,697,806
Total of all Transfers	295,043,032	393,831,887	412,690,313

The above referenced transfers are approved each year through a Resolution by the Johnson County Board of County Commissioners
FY 2023 Budget - Resolution No. 064-22
FY 2024 Budget - Resolution No. 080-23
FY 2025 Budget - Resolution No. 056-24

CAPITAL PROJECTS FUND K.S.A. 19-120	2023 Actual
Unres Fund Bal. January 1	104,765,887
Revenues:	
Intergovernmental Revenue	3,364,026
Bond Proceeds	0
Reimbursement	0
Fees	0
Contributions & rental income	0
Intrafund Transfer	17,624,405
Transfer from General Fund	25,449,550
Transfer from Library Fund	4,497,634
Transfer from Mental Health Fund	1,432,760
Transfer from ROD Technology Fund	179,848
Transfer from County Clerk Tech Fund	0
Transfer from Public Works	19,395,555
Transfer from Stormwater Fund	23,391,821
Transfer from Weapons Licensure Fund	0
Transfer from Controlled Substance Fund	0
Transfer from Equipment Reserve Fund	0
Transfer from 911 Fund	1,329,207
Transfer from Public Health Fund	0
Transfer from Equipment Reserve Fund	0
Transfer from Transportation Fund	0
Interest from Idle Funds	0
RESOURCES AVAILABLE	201,430,693
Expenditures:	
Salary	0
Contractual Services	28,187,957
Commodities	2,251,594
Capital Outlay	14,633,230
Transfers Out:	
Transfer to General Fund	811,658
Transfer to Library Fund	0
Transfer to Public Works Fund	1,750,000
Transfer to ROD Technology Fund	8,442
Transfer to Public Health Fund	317,980
Transfer to Transportation Fund	0
Intrafund Transfers	17,624,405
TOTAL EXPENDITURES	65,585,266
Unres Fund Bal. December 31	135,845,427

F KANSAS
City/County
2025

JOHNSON COUNTY
KANSAS

STATE OF KANSAS

CERTIFICATE

- August 20, 2024 -

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 meeting of the Board of County Commissioners conducted on Tuesday, August 20, 2024, the attached Roll Call for Resolution No. 049-24, 050-24, and 051-24 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 documents, 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 2024.

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

BY: Lynda Sader
LYNDA SADER, DEPUTY COUNTY CLERK

County Clerk Technology Fund

K.S.A. 28-115a	2023 Actual
Unres Fund Bal. January 1	1,730,184
Charges to Departments	
Charges for Services	161,630
Transfers from Capital Fund	0
Miscellaneous Reimbursement	0
Interest on Idle Funds	32,114
Reimburesement	0
RESOURCES AVAILABLE	1,923,928
Expenditures:	
Salaries	0
Contractual Services	15,448
Commodities	0
Capital Outlay	0
Transfer to General Fund	0
Transfer to Capital Projects	0
TOTAL EXPENDITURES	15,448
Unres Fund Bal. December 31	1,908,480

EQUIPMENT RESERVE FUND

K.S.A. 19-119	2023 Actual
Unres Fund Bal. January 1	7,874,230
Charges for Services	2,617
Miscellaneous Reimbursement	0
Intrafund Transfer	542,986
Transfer from General Fund	4,124,391
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	170,962
RESOURCES AVAILABLE	12,822,460
Expenditures:	
Salaries	0
Contractual Services	90,714
Commodities	1,325,135
Capital Outlay	1,483,209
Miscellaneous	0
Intrafund Transfer	542,986
Transfer to General Fund	0
Transfer to Capital Projects	0
Transfer to Fleet Management Fund	170,962
TOTAL EXPENDITURES	3,613,006
Unres Fund Bal. December 31	9,209,454

SELF INSURED HEALTH CARE FUND

K.S.A. 19-212d	2023 Actual
Unres Fund Bal. January 1	13,883,734
Miscellaneous Other	0
Transfer from General Fund	518,700
Charges for Services	68,696,453
Intrafund Transfers In	0
Transfer from General Fund	0
Interest on Idle Funds	306,165
RESOURCES AVAILABLE	83,405,052
Expenditures:	
Personal Services	0
Contractual Services	70,140,348
Commodities	0
Capital Outlay	0
Other	0
Intrafund Transfers Out	0
TOTAL EXPENDITURES	70,140,348
Unres Fund Bal. December 31	13,264,704

FLEET EQUIPMENT RESERVE FUND

K.S.A. 19-2679	2023 Actual
Unres Fund Bal. January 1	4,658,191
Charges for Services	0
Miscellaneous Other	674,696
Intrafund Transfer	0
Transfer from General Fund	1,936,081
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	7,951,778
Expenditures:	
Salaries	0
Contractual Services	0
Commodities	112,783
Capital Outlay	3,691,131
Miscellaneous	9,087
Intrafund Transfer	0
TOTAL EXPENDITURES	3,813,001
Unres Fund Bal. December 31	4,138,777

Library Gift Fund

K.S.A. 12-1226(b),12-1225(h),12-1225a(a)	2023 Actual
Unres Fund Bal. January 1	168,600
Contributions	109,518
Miscellaneous Reimbursement	0
Intrafund Transfers In	0
Interest on Idle Funds	3,522
RESOURCES AVAILABLE	281,640
Expenditures:	
Salaries	0
Contractual Services	0
Commodities	134,000
Capital Outlay	0
Losses	0
Intrafund Transfers Out	0
TOTAL EXPENDITURES	134,000
Unres Fund Bal. December 31	147,640

STATE OF KANSAS
City/County
2025

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:

HEARING TO EXCEED REVENUE NEUTRAL RATE & BUDGET HEARING
7/9/24

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

July 9, 2024

Notary Public

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

L19025
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First published in The Legal Record, Tuesday, July 9, 2024.

STATE OF KANSAS
City/County
2025

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, 2024 at 6:00 P.M., at the Johnson County Administration Building, 111 South Cherry, Suite 3400, Olathe, Kansas, 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 2025 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.

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, and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	2023		2024		Proposed Budget 2025		
Fund	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2024 Ad Valorem Tax	Est Tax Rate*
General	524,219,301	12.563	582,913,859	12.185	746,685,451	191,368,435	11.944
Public Works	32,306,164	1.179	34,127,691	1.199	36,072,096	18,134,926	1.132
Stormwater Fund	24,309,857	0.000	23,506,921	0.000	30,645,013	0	0.000
Transportation Fund	19,772,572	0.000	23,806,096	0.000	30,642,749	0	0.000
Developer Fees	0	0.000	9,800	0.000	285,024	0	0.000
County Building Fund	1,749,334	0.119	1,759,384	0.108	1,642,920	1,374,358	0.086
Sheriff Forfeited Property	850,551	0.000	1,880,000	0.000	2,229,407	0	0.000
Special Liability/Risk Management	4,527,882	0.000	5,098,715	0.000	10,253,275	0	0.000
Stream Maintenance	0	0.000	5,000	0.000	16,207	0	0.000
911 Fund	6,464,409	0.000	7,771,816	0.000	12,301,842	0	0.000
Special Alcohol & Drug Pgrms Fund	142,527	0.000	221,318	0.000	413,260	0	0.000
Prosecuting Attorney	10,644	0.000	29,000	0.000	88,219	0	0.000
Developmental Supports	31,504,012	1.170	33,990,573	1.203	45,407,051	18,758,708	1.171
Mental Health	50,384,720	1.632	63,450,755	1.724	82,775,423	27,980,077	1.746
Airport	10,414,230	0.000	11,712,881	0.000	17,712,081	0	0.000
Public Health	23,227,888	0.983	26,707,037	0.991	36,675,038	17,172,553	1.072
County Bond & Interest	1,956,168	0.126	1,971,070	0.116	2,543,741	1,724,758	0.108
Controlled Substance	0	0.000	56,213	0.000	136,906	0	0.000
Weapons Licensure	0	0.000	122,941	0.000	297,907	0	0.000
District Attorney Forfeited Property	26,859	0.000	29,000	0.000	166,553	0	0.000
Fleet Management Fund	3,885,676	0.000	3,811,201	0.000	6,773,129	0	0.000
Opioid Fund	0	0.000	1,000,000	0.000	4,640,315	0	0.000
Workers'Compensation Self-Ins.	1,193,827	0.000	0	0.000	0	0	0.000
Register of Deeds Technology Fund	641,569	0.000	0	0.000	0	0	0.000
County Clerk Technology Fund	15,448	0.000	0	0.000	0	0	0.000
Treasurer Technology Fund	314,459	0.000	0	0.000	0	0	0.000
Fleet Equipment Reserve Fund	3,813,001	0.000	0	0.000	0	0	0.000
Public Building Commission Fund	73,127,818	0.000	0	0.000	0	0	0.000
Library Gift Fund	133,999	0.000	0	0.000	0	0	0.000
Health Care Fund	70,140,348	0.000	0	0.000	0	0	0.000
Equipment Reserve Fund	3,613,005	0.000	0	0.000	0	0	0.000
Capital Projects Fund	65,585,265	0.000	0	0.000	0	0	0.000
TOTAL COUNTYWIDE	954,511,533	17.772	823,981,271	17.526	1,068,403,607	276,513,815	17.259
ASSESSED VALUATION	13,477,229,751		14,981,778,153		16,022,518,181		
					*Revenue Neutral Rate***		16.390
Park & Recreation:							
General	42,806,083	2.553	47,203,214	2.544	70,548,698	40,202,501	2.509
Employee Benefits	8,368,771	0.468	9,422,756	0.478	12,397,875	8,161,330	0.509
Bond & Interest	0	0.000	0	0.000	0	0	0.000
Enterprise	31,330,988	0.000	33,894,967	0.000	53,642,669	0	0.000
TOTAL PARK & RECREATION	82,505,842	3.021	90,520,937	3.022	136,589,240	48,363,831	3.018
ASSESSED VALUATION	13,477,229,751		14,981,778,153		16,022,518,181		
					*Revenue Neutral Rate***		2.826
Library:							
General	40,110,753	3.486	54,118,874	3.511	64,022,532	46,491,657	3.562
Special Use Fund	3,247,711	0.329	3,937,302	0.301	6,518,919	3,225,953	0.247
TOTAL LIBRARY	43,358,464	3.815	58,056,176	3.812	70,541,451	49,717,610	3.809
ASSESSED VALUATION	11,046,338,194		12,222,635,273		13,051,163,444		
					*Revenue Neutral Rate***		3.571

Wastewater District:							
Operation & Maintenance	65,625,569	0.000	70,322,745	0.000	124,930,811	0	0.000
Wastewater Sewer Repair and							
Construction Finance Plan	132,196,356	0.000	254,444,380	0.000	418,504,329	0	0.000
TOTAL WASTEWATER	197,821,925	0.000	324,767,125	0.000	543,435,140	0	0.000
ASSESSED VALUATION	0		0		0		
Totals	1,278,197,764	24.608	1,297,325,509	24.360	1,818,989,438	374,595,256	24.086
Less: Transfers	93,647,580		87,988,638		88,992,507		
Net Expenditures	1,184,550,184		1,209,336,871		1,729,976,931		
Total Tax Levied					XXXXXXXXXX		

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Assessed Valuation

	Outstanding Indebtedness, January 1,		
	2022	2023	2024
G O Bonds	598,685,500	572,796,300	556,750,000
Revenue Bonds	287,380,000	250,410,000	234,045,000
Certificates of Participation	43,865,000	37,035,000	44,750,000
Direct Placement	881,216	0	0
Lease Purchase Principal	1,329,207	0	0
Total	932,140,923	860,241,300	835,545,000

*Tax Rates are expressed in mills.

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

Lynda Sader

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.

7/9

PUBLIC BUILDING COMMISSION

K.S.A. 12-1757	2023 Actual
Unres Fund Bal. January 1	23,298,346
Use of Assets	48,527,500
Bonds Sold	24,018,152
Miscellaneous	0
Intergovernmental Revenue	0
Interdepartmental Charges	7,918,467
Intrafund Transfers	0
Interest on Idle Funds	1,319,704
RESOURCES AVAILABLE	105,082,169
Expenditures:	
Personal Services	0
Contractual Services	759,640
Commodities	403,831
Capital Outlay	23,158,347
Principal & Interest	48,806,000
Miscellaneous	26,806
Intrafund Transfers	0
TOTAL EXPENDITURES	73,154,624
Unres Fund Bal. December 31	31,927,545

RESOLUTION NO. 049-24

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 2025.

*****

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 2025, conducted on Tuesday, August 20, 2024, 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 2025.

The Board, after full consideration, upon a motion duly made, seconded and carried, adopted Resolution No. 049-24 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 2025 is 16.390 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 $1,818,969,438; and

WHEREAS, if approved and adopted as proposed, the budget would include authorized expenditures of $1,068,403,607 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 $276,513,815, at an estimated mill levy of 17.259 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, 2024, 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 2025.

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 2025 budget year that requires a property tax rate exceeding the revenue neutral rate of 16.390 mills.

Adopted this 20th day of August, 2024.

BOARD OF COUNTY COMMISSIONERS
OF JOHNSON COUNTY, KANSAS

Mike Kelly, Chairman

ATTEST:

Lynda Sader, Deputy County Clerk

APPROVED AS TO FORM:

Peg Trent, Chief Counsel

Approved 5-2 (CO MA)

FILED
AUG 20 2024
DEPUTY COUNTY CLERK
JOHNSON COUNTY KANSAS

Register of Deeds Technology Fund

K.S.A. 28-115a	2023 Actual
Unres Fund Bal. January 1	7,828,304
Charges to Departments	
Charges for Services	646,522
Transfers from Capital Fund	8,443
Miscellaneous Reimbursement	0
Interest on Idle Funds	133,484
RESOURCES AVAILABLE	8,616,753
Expenditures:	
Salaries	0
Contractual Services	500,201
Commodities	38,020
Capital Outlay	0
Transfer to General Fund	123,500
Transfer to Equipment Reserve	0
Transfer to Capital Projects	179,848
TOTAL EXPENDITURES	841,569
Unres Fund Bal. December 31	7,775,184

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget General Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	260,014,140	208,604,546	196,623,171
Reserved Fund Balance, January 1	30,068,286	51,409,594	11,981,375
Total Fund Balance, January 1	290,082,426	260,014,140	208,604,546
Receipts:			
Ad Valorem Tax	164,212,367	178,726,461	xxxxxxxxxxxxxxx
Delinquent Tax	(825,663)	796,592	1,059,421
Interest on Delinquent Tax	2,078,491	2,300,000	2,700,000
Local Alcoholic Liquor Tax	37,177	18,000	18,000
In Lieu of Taxes (IRB)	369	0	0
Motor Vehicle Tax	14,424,004	14,184,217	14,316,596
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	66,866	63,343	62,453
Comercial Vehicle Tax	301,424	296,240	298,402
16/20M Vehicle Tax	18,873	18,873	18,873
Watercraft Tax	32,218	0	0
Rental Excise Tax	249,161	266,792	281,333
Sales Tax	87,989,263	89,566,522	91,173,503
Compensating Use Tax	30,668,158	32,259,064	33,805,566
Other Taxes	0	0	0
Cost Allocation Revenue	16,861,017	20,645,037	23,637,262
Intergovernmental	43,569,595	52,490,233	44,237,206
Licenses & Permits	2,100,265	2,289,382	2,539,599
Recording Fees	4,271,345	4,300,000	4,300,000
Charges for Service	40,509,621	44,258,186	45,471,613
Miscellaneous	2,717,523	3,868,348	3,204,436
Use of Assets	0	0	0
Intrafund transfers in	65,691,806	59,343,908	58,724,331
Fund Transfer from Other Funds	7,670	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	3,185,199	3,384,993	3,634,270
Fund Transfer from Mental Health	32,900	0	0
Fund Transfer From St Alcohol	16,700	6,094	6,094
Fund Transfer From Public Health	3,953	0	0
Fund Transfer from Capital Projects	811,658	0	0
Fund Transfer from Fleet Capital	0	0	0
Fund Transfer from Wastewater SRCFP	703,111	613,280	0
Fund Transfer from Wastewater O&M	1,290	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	14,290,474	21,685,200	21,118,750
TOTAL RECEIPTS	494,151,015	531,504,265	350,731,208
RESOURCES AVAILABLE	784,233,441	791,518,404	559,335,754

Expenditures

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget
General Fund

	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
General Revenue			
Unclassified Contractual Services	0	0	196,623,171
Intrafund Transfer Exp	0	0	0
TOTAL	**0**	**0**	**196,623,171**

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget General Fund		Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Board of County Commissioners				
Salaries & Employee Benefits		1,603,720	1,704,609	1,784,463
Contractual Services		155,869	204,361	204,361
Cost Allocation Charges		0	0	0
Risk Management Charges		7,048	5,710	6,037
Commodities		20,196	6,820	6,820
Capital Outlay		0	860	860
Miscellaneous		0	0	0
Transfer to Equipment Reserve		2,908	2,908	2,908
Transfer to Capital Projects Fund		0	0	0
	TOTAL	**1,789,741**	**1,925,268**	**2,005,449**
County Managers Office				
Salaries & Employee Benefits		3,736,639	4,247,225	4,435,827
Contractual Services		854,257	874,521	1,067,905
Cost Allocation Charges		0	0	0
Risk Management Charges		13,168	10,226	11,375
Commodities		15,723	26,200	28,200
Capital Outlay		0	0	0
Miscellaneous		58	0	0
Intrafund Transfer		217,670	127,950	177,950
Transfer to Equipment Reserve		11,630	11,630	11,630
Transfer to Capital Projects Fund		0	0	0
	TOTAL	**4,849,145**	**5,297,752**	**5,732,887**
District Attorney				
Salaries & Employee Benefits		12,971,191	14,003,358	14,716,096
Contractual Services		345,886	667,700	672,095
Vehicle Equivelent Unit Charge		3,724	2,966	2,919
Cost Allocation Charges		0	0	0
Risk Management Charges		71,417	61,877	67,654
Commodities		74,079	137,379	134,451
Capital Outlay		0	0	0
Miscellaneous		952	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	**13,482,649**	**14,975,058**	**15,694,993**
Sheriff				
Salaries & Employee Benefits		91,380,375	91,531,816	95,877,529
Contractual Services		17,040,897	17,308,906	18,722,615
Cost Allocation Charges		0	0	0
Risk Management Charges		1,430,314	1,562,668	1,447,242
Commodities		3,103,197	3,978,791	3,817,130
Capital Outlay		1,542,290	817,500	717,500
Miscellaneous		8,808	500	500
Intrafund Transfer Exp		82,976	0	0
Transfer to Equipment Reserve		0	0	0
Transfer to Capital Projects Fund		1,816,000	398,000	450,000
	TOTAL	**116,404,857**	**115,598,181**	**121,032,516**

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget General Fund		Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Elections/Registrations				
Salaries & Employee Benefits		2,497,138	5,103,095	3,078,082
Contractual Services		1,762,472	3,715,470	1,808,820
Vehicle Equivelent Unit Charge		991	1,274	662
Cost Allocation Charges		0	0	0
Risk Management Charges		23,520	20,041	20,773
Commodities		179,207	125,367	125,367
Capital Outlay		0	10,189	10,189
Miscellaneous		16,990	0	0
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		260,000	561,500	0
	TOTAL	**4,745,318**	**9,541,936**	**5,048,893**
Appraiser		3268752	(1,476,566)	
Salaries & Employee Benefits		7,404,656	8,638,859	8,780,382
Contractual Services		344,290	524,580	519,580
Vehicle Equivelent Unit Charge		6,132	6,446	11,678
Cost Allocation Charges		0	0	0
Risk Management Charges		38,714	31,999	36,501
Commodities		57,678	52,270	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	**7,865,093**	**9,267,777**	**9,419,034**

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget General Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Treasury, Taxation & Vehicles			
Salaries & Employee Benefits	8,844,018	9,754,089	10,200,218
Contractual Services	1,081,940	1,142,869	1,605,728
Cost Allocation Charges	449,188	717,663	739,193
Risk Management Charges	40,221	36,833	36,878
Commodities	78,076	71,537	68,678
Capital Outlay	0	0	0
Miscellaneous	614	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	**10,519,057**	**11,747,991**	**12,675,695**
Financial Management and Administration			
Salaries & Employee Benefits	4,517,577	5,027,184	5,253,456
Contractual Services	1,302,204	1,654,847	1,660,337
Cost Allocation Charges	0	0	0
Risk Management Charges	21,966	18,568	20,031
Commodities	41,072	92,452	91,452
Capital Outlay	0	0	0
Miscellaneous	4,186	439	439
Intrafund Transfer	0	0	0
Transfer to Equipment Reserve	0	0	0
Transfer to Capital Projects Fund	0	0	0
TOTAL	**5,887,005**	**6,793,490**	**7,025,715**
Budget & Financial Planning			
Salaries & Employee Benefits	1,506,548	1,718,560	1,807,877
Contractual Services	21,066	31,785	131,785
Cost Allocation Charges	0	0	0
Risk Management Charges	5,530	4,321	4,440
Commodities	6,598	6,402	6,402
Capital Outlay	0	0	0
Miscellaneous	810	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	**1,544,480**	**1,764,996**	**1,954,432**
Countywide Support			
Salaries & Employee Benefits	8,864,235	9,475,000	9,475,000
Contractual Services	39,540,161	29,154,331	15,669,288
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	273,305	120,000	120,000
Capital Outlay	0	0	0
Miscellaneous	5,473	0	0
Lease Payments to PBC	8,649,469	8,151,119	10,595,946
Debt Service	0	0	0
Intrafund Transfers	14,574,591	735,535	1,035,535
Interfund Transfers	(8,344,401)	3,300,000	2,500,000
Transfer to Transportation Fund	7,194,530	7,613,376	7,719,726
Transfer to Capital Projects Fund	3,500,000	42,385,000	1,168,929

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget General Fund		Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
	TOTAL	**74,257,363**	**100,934,361**	**48,284,424**
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		30,458,001	33,927,305	33,599,661
	TOTAL	**30,458,001**	**33,927,305**	**33,599,661**

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget General Fund		Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
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		9,104,494	9,099,094	9,104,094
Interfund Transfer		21,343,505	24,786,250	24,495,567
	TOTAL	**30,447,999**	**33,885,344**	**33,599,661**
Public Safety Sales Tax 3				
Salaries & Employee Benefits		0	0	0
Contractual Services		4,366,343	7,604,860	8,427,216
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	25,923,500	25,922,250
Interfund Transfer		0	0	0
	TOTAL	**30,279,843**	**33,528,360**	**34,349,466**
Extension Council				
Salaries & Employee Benefits		0	0	0
Contractual Services		984,496	974,825	1,018,692
Cost Allocation Charges		0	0	0
Risk Management Charges		4,780	4,080	4,316
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	**989,276**	**978,905**	**1,023,008**
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 2025

Adopted Budget General Fund		Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Miscellaneous		0	0	0
Transfer to Equipment Reserve		0	0	0
Intrafund Transfer Exp		475,215	284,000	282,750
	TOTAL	**475,215**	**314,000**	**312,750**
Economic Development Programs				
Salaries & Employee Benefits		0	0	0
Contractual Services		982,175	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	**982,175**	**982,175**	**982,175**

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget General Fund		Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Human Resources				
Salaries & Employee Benefits		3,717,448	3,917,514	4,147,053
Contractual Services		312,250	312,859	333,578
Cost Allocation Charges		0	0	0
Risk Management Charges		13,158	10,833	11,990
Commodities		28,621	43,719	40,550
Capital Outlay		0	5,000	5,000
Miscellaneous		0	0	0
Transfer to Equipment Reserve		1,580	1,580	1,580
Transfer to Capital Projects Fund		0	0	0
	TOTAL	**4,073,057**	**4,291,505**	**4,539,751**
Legal				
Salaries & Employee Benefits		2,387,132	2,699,475	2,821,188
Contractual Services		35,992	87,989	87,989
Cost Allocation Charges		0	0	0
Risk Management Charges		7,974	6,696	7,183
Commodities		51,099	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	**2,484,151**	**2,843,074**	**2,965,274**
Facilities				
Salaries & Employee Benefits		16,318,411	18,127,192	19,057,869
Contractual Services		8,859,177	11,585,205	11,718,780
Vehicle Equivelent Unit Charge		81,201	84,498	117,069
Cost Allocation Charges		0	0	0
Risk Management Charges		142,818	112,131	129,206
Commodities		1,428,217	1,399,331	1,514,331
Capital Outlay		349,539	85,252	85,252
Miscellaneous		417	0	0
Interfund Transfer		60,000	60,000	120,000
Intrafund Transfer		5,488,014	6,978,843	6,978,843
Transfer to Equipment Reserve		2,000	5,000	5,000
Transfer to Capital Projects Fund		17,535,300	950,000	5,550,000
	TOTAL	**50,265,094**	**39,387,452**	**45,276,350**
Department of Technology & Innovation				
Salaries & Employee Benefits		19,239,841	22,113,495	23,329,697
Contractual Services		6,094,974	8,103,639	7,939,024
Vehicle Equivelent Unit Charge		186	148	251
Cost Allocation Charges		0	0	0
Risk Management Charges		90,784	81,383	87,385
Commodities		554,598	636,709	791,501
Capital Outlay		53,942	0	0
Miscellaneous		0	0	0
Interfund Transfer		3,000	3,000	3,000
Transfer to Equipment Reserve		1,441,318	1,261,208	1,171,031
Transfer to Capital Projects Fund		1,838,250	2,857,500	1,827,000
	TOTAL	**29,316,893**	**35,057,082**	**35,148,889**

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget General Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Planning & Contractor Licensing			
Salaries & Employee Benefits	4,370,188	4,814,283	5,025,000
Contractual Services	16,424,928	19,280,867	20,230,390
Vehicle Equivelent Unit Charge	5,726	5,537	9,967
Cost Allocation Charges	100,000	100,000	100,000
Risk Management Charges	27,737	23,689	30,446
Commodities	327,253	382,065	381,399
Capital Outlay	0	3,000	3,000
Miscellaneous	8,241	0	0
Interfund Transfer	116,024	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	500,000	0	0
TOTAL	**21,905,532**	**24,734,876**	**25,905,637**
Aging and Human Services			
Salaries & Employee Benefits	5,470,309	6,137,915	6,399,570
Contractual Services	4,295,832	3,404,752	4,331,761
Vehicle Equivelent Unit Charge	9,192	18,447	19,538
Cost Allocation Charges	0	0	0
Risk Management Charges	33,296	28,814	27,605
Commodities	317,948	911,922	850,372
Capital Outlay	119,642	26,000	26,000
Miscellaneous	784	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	512,418	346,353	346,353
Transfer to Fleet Equipment Reserve	8,000	8,000	8,000
Transfer to Capital Projects Fund	0	0	0
TOTAL	**10,780,421**	**10,895,203**	**12,022,199**
Department of Emergency Services			
Salaries & Employee Benefits	28,838,020	33,353,902	35,847,037
Contractual Services	1,518,582	1,596,891	2,120,952
Vehicle Equivelent Unit Charge	425,330	451,585	562,306
Cost Allocation Charges	0	0	0
Risk Management Charges	197,551	174,108	231,922
Commodities	1,555,902	1,919,618	1,885,522
Capital Outlay	0	0	0
Miscellaneous	15,622	3,000	3,700
Transfer to Equipment Reserve	2,204,115	1,206,949	4,038,379
Intrafund Transfer Exp	70,050	65,000	65,000
Transfer to Fleet Equipment Reserve	9,029	9,029	9,029
Transfer to Capital Projects Fund	0	842,000	122,000
TOTAL	**34,834,201**	**39,622,082**	**44,885,847**
Emergency Management &Communications			
Salaries & Employee Benefits	0	0	0
Contractual Services	0	0	0
Vehicle Equivelent Unit Charge	0	0	0
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	0	0	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget

General Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Transfer to Equipment Reserve	0	0	0
Intrafund Transfer Exp	0	0	0
Transfer to Fleet Equipment Reserve	0	0	0
Transfer to Capital Projects Fund	0	0	0
TOTAL	**0**	**0**	**0**

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget General Fund		Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Corrections				
Salaries & Employee Benefits		22,544,816	26,988,267	28,322,632
Contractual Services		3,722,735	6,264,416	6,753,560
Vehicle Equivelent Unit Charge		87,962	89,107	89,531
Cost Allocation Charges		0	0	0
Risk Management Charges		283,897	324,919	278,803
Commodities		573,803	1,014,405	1,030,005
Capital Outlay		31,813	0	2,000
Miscellaneous		0	0	0
Transfer to Equipment Reserve		400,000	100,000	100,000
Intrafund Transfer Exp		466,391	868,941	490,671
Transfer to Mental Health Fund		535,269	661,000	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	**28,807,238**	**36,471,607**	**37,864,231**
District Courts				
Salaries & Employee Benefits		499,058	482,766	500,614
Contractual Services		3,238,305	4,186,971	4,464,467
Cost Allocation Charges		0	0	0
Risk Management Charges		154,970	135,850	135,061
Commodities		311,145	213,550	186,750
Capital Outlay		0	0	0
Miscellaneous		(151)	8,000	8,000
Transfer to Equipment Reserve		3,000	3,000	3,000
Intrafund Transfer Exp		0	0	173,200
Transfer to Capital Projects Fund		0	0	0
	TOTAL	**4,206,327**	**5,030,137**	**5,471,092**
District Court Trustee				
Salaries & Employee Benefits		1,206,969	1,435,777	1,499,091
Contractual Services		69,977	160,213	122,113
Cost Allocation Charges		85,000	85,000	85,000
Risk Management Charges		8,448	9,025	8,365
Commodities		5,209	26,350	25,750
Capital Outlay		0	0	0
Miscellaneous		649	30,087	68,787
Transfer to Equipment Reserve		0	0	0
Intrafund Transfer Exp		0	0	0
Transfer to Capital Projects Fund		0	0	0
	TOTAL	**1,376,252**	**1,746,452**	**1,809,106**
JIMS				
Salaries & Employee Benefits		0	0	0
Contractual Services		(139,488)	0	0
Cost Allocation Charges		0	0	0
Risk Management Charges		0	0	0
Commodities		(35,485)	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 2025

Adopted Budget
General Fund

	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
TOTAL	**(174,973)**	**0**	**0**

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget General Fund		Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Courts Law Library				
Salaries & Employee Benefits		318,842	359,461	375,785
Contractual Services		0	0	0
Cost Allocation Charges		0	0	0
Risk Management Charges		4,647	3,914	4,082
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	**323,489**	**363,375**	**379,867**
Museums				
Salaries & Employee Benefits		0	0	0
Contractual Services		935,635	892,457	936,836
Cost Allocation Charges		0	0	0
Risk Management Charges		19,206	17,272	18,056
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	**954,841**	**918,554**	**963,717**
TOTAL EXPENDITURES		524,219,301	582,913,859	746,685,451
Unreserved Fund Balance, December 31		208,604,546	196,623,170	xxxxxxxxxxxx
Reserved Fund Balance, December 31		51,409,594	11,981,375	xxxxxxxxxxxx
			Non-Appropriated Balance	
			Total Expenditures and Non-Appropriated Balance	746,685,451
			TAX REQUIRED	187,349,698
			Delinquency Computation	4,018,737
			Amount of 2024 Ad Valorem Tax	191,368,435

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget

Public Works Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	1,556,616	1,556,616	1,614,451
Reserved Fund Balance, January 1	869,086	0	0
Total Fund Balance, January 1	2,425,702	1,556,616	1,614,451
Receipts:			
Ad Valorem Tax	15,412,195	17,591,588	xxxxxxxxxxxxxxx
Delinquent Tax	(78,795)	76,250	101,333
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	1,327,329	1,331,146	1,408,748
Watercraft Tax	3,003	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	6,160	5,944	6,145
16/20M Vehicle Tax	1,639	1,639	1,639
Commercial Vehicle Tax	27,699	27,801	29,363
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	21,636	25,038	27,683
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	12,479,377	13,114,441	13,114,441
Licenses & Permits	23,000	11,592	11,824
Charges for Service	262,584	45,475	46,385
Miscellaneous	31,656	39,639	40,372
Use of Assets	36,550	29,267	29,912
Interfund Transfers	1,883,045	1,885,706	1,885,706
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	31,437,078	34,185,526	16,703,551
RESOURCES AVAILABLE	33,862,780	35,742,142	18,318,002
Expenditures:			
Salaries & Employee Benefits	5,901,705	6,463,469	6,837,532
Contractual Services	2,918,622	2,772,689	2,775,689
Unclassified Contractual Services	0	0	1,614,451
Cost Allocation Charges	1,043,018	1,293,365	1,388,208
Risk Management Charges	102,178	71,845	86,834
Commodities	1,690,156	1,737,807	1,739,307
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	905,904	885,453	998,856
Interfund Transfer	19,744,581	20,903,063	20,631,219
TOTAL EXPENDITURES	32,306,164	34,127,691	36,072,096
Unreserved Fund Balance, December 31	1,556,616	1,614,451	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	36,072,096
		TAX REQUIRED	17,754,094
		Delinquency Computation	380,832
		Amount of 2024 Ad Valorem Tax	18,134,926

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 8/20/2024
Resolution No. 049-24

Governing Body Member	Yes	No	No Vote
Commissioner Fast	X		
Commissioner Meyers	X		
Commissioner O'Hara		X	
Commissioner Hanzlick	X		
Commissioner Ashcraft		X	
Commissioner Allenbrand	X		
Chairman Kelly	X		
TOTAL	**5**	**2**	

Certified:

Lynda Sader, Deputy County Clerk
Public Hearing Date of 8/20/2024

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget Stormwater Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	6,734,486	6,734,486	6,734,486
Reserved Fund Balance, January 1	3,061,017	0	0
Total Fund Balance, January 1	9,795,503	6,734,486	6,734,486
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	20,122,594	20,706,921	21,285,527
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	750	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	1,125,496	2,800,000	2,625,000
TOTAL RECEIPTS	21,248,840	23,506,921	23,910,527
RESOURCES AVAILABLE	31,044,343	30,241,407	30,645,013
Expenditures:			
Salaries & Employee Benefits	744,554	788,275	838,883
Contractual Services	10,873	862,234	876,334
Unclassified Contractual Services	0	0	6,734,486
Cost Allocation Charges	23,457	31,764	36,811
Risk Management Charges	2,626	2,153	2,471
Commodities	3,481	2,500	5,500
Capital Outlay	0	0	0
Debt Service	0	0	0
Losses	0	0	0
Transfer to Public Works	133,045	135,706	135,706
Transfer to Capital Project	23,391,821	21,684,289	22,014,822
Transfer to PBC	0	0	0
Intrafund Transfer	0	0	0
TOTAL EXPENDITURES	24,309,857	23,506,921	30,645,013
Unreserved Fund Balance, December 31	6,734,486	6,734,486	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	30,645,013
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2024 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget Transportation Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	3,089,518	3,089,518	1,489,843
Reserved Fund Balance, January 1	868,162	0	1,978,810
Total Fund Balance, January 1	3,957,680	3,089,518	3,468,653
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	3,527,221	13,720,876	12,464,739
Licenses & Permits	0	0	0
Charges for Service	982,802	1,113,823	1,147,238
Miscellaneous	7,066,710	261,121	268,243
Use of Assets	0	0	0
Interfund Transfers	7,194,530	7,613,376	7,719,726
Intrafund Transfers	133,147	1,476,035	5,574,150
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	18,904,410	24,185,231	27,174,096
RESOURCES AVAILABLE	22,862,090	27,274,750	30,642,749
Expenditures:			
Salaries & Employee Benefits	690,478	896,181	937,056
Contractual Services	15,817,139	15,315,575	14,247,601
Unclassified Contractual Services	0	0	1,489,843
Cost Allocation Charges	355,362	617,195	529,431
Risk Management Charges	37,772	36,124	39,041
Commodities	1,417,443	1,314,405	1,314,405
Capital Outlay	769,929	4,906,976	7,238,948
Debt Service	0	0	0
Losses	1,255	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	608,194	644,640	4,771,424
Transfer to Mental Health Fund	75,000	75,000	75,000
TOTAL EXPENDITURES	19,772,572	23,806,096	30,642,749
Unreserved Fund Balance, December 31	3,089,518	1,489,844	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	1,978,810	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	30,642,749
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2024 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget
Sheriff Forfeited Property Fund

	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	54,407	54,407	54,407
Reserved Fund Balance, January 1	148,355	0	0
Total Fund Balance, January 1	202,762	54,407	54,407
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	(147,417)	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Miscellaneous	815,452	1,800,000	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	34,161	80,000	75,000
TOTAL RECEIPTS	702,196	1,880,000	2,175,000
RESOURCES AVAILABLE	904,958	1,934,407	2,229,407
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	133,963	0	0
Unclassified Contractual Services	0	0	54,407
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	457,545	1,580,000	1,613,000
Capital Outlay	237,953	300,000	562,000
Debt Service	0	0	0
Losses	21,090	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	850,551	1,880,000	2,229,407
Unreserved Fund Balance, December 31	54,407	54,407	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	2,229,407
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2024 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget
Developer Fee Fund

	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	261,937	275,224	275,224
Reserved Fund Balance, January 1	0	0	0
Total Fund Balance, January 1	261,937	275,224	275,224
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	13,287	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	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	0	0	0
TOTAL RECEIPTS	13,287	9,800	9,800
RESOURCES AVAILABLE	275,224	285,024	285,024
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	0	0	0
Unclassified Contractual Services	0	0	275,224
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	285,024
Unreserved Fund Balance, December 31	275,224	275,224	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	285,024
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2024 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget

County Building Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	119,395	119,395	125,186
Reserved Fund Balance, January 1	26,424	0	0
Total Fund Balance, January 1	145,819	119,395	125,186
Receipts:			
Ad Valorem Tax	1,556,156	1,586,765	xxxxxxxxxxxxxxx
Delinquent Tax	(10,524)	9,915	13,196
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	151,723	134,356	126,893
Watercraft Tax	335	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	703	600	554
16/20M Vehicle Tax	206	206	206
Commercial Vehicle Tax	3,174	2,806	2,645
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	2,716	2,527	2,494
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	18,421	28,000	26,250
TOTAL RECEIPTS	1,722,910	1,765,175	172,238
RESOURCES AVAILABLE	1,868,729	1,884,570	297,424
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	0	10,000	10,000
Unclassified Contractual Services	0	0	125,186
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	1,749,334	1,749,384	1,507,734
Intrafund Transfer	0	0	0
TOTAL EXPENDITURES	1,749,334	1,759,384	1,642,920
Unreserved Fund Balance, December 31	119,395	125,186	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	1,642,920
		TAX REQUIRED	1,345,496
		Delinquency Computation	28,862
		Amount of 2024 Ad Valorem Tax	1,374,358

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget Risk Management Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	4,249,827	4,908,531	4,948,031
Reserved Fund Balance, January 1	0	0	0
Total Fund Balance, January 1	4,249,827	4,908,531	4,948,031
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	4,832,847	4,975,292	5,153,719
Miscellaneous	288,998	10,923	9,025
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	64,741	152,000	142,500
TOTAL RECEIPTS	5,186,586	5,138,215	5,305,244
RESOURCES AVAILABLE	9,436,413	10,046,746	10,253,275
Expenditures:			
Salaries & Employee Benefits	494,640	567,729	593,651
Contractual Services	3,928,086	4,512,010	4,688,958
Unclassified Contractual Services	0	0	4,948,031
Cost Allocation Charges	0	0	0
Risk Management Charges	1,928	1,604	1,836
Commodities	4,591	14,172	17,400
Capital Outlay	0	0	0
Debt Service	0	0	0
Losses	95,083	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	354	0	199
Interfund Transfer	3,200	3,200	3,200
TOTAL EXPENDITURES	4,527,882	5,098,715	10,253,275
Unreserved Fund Balance, December 31	4,908,531	4,948,031	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	10,253,275
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2024 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS
Johnson County 2025

Adopted Budget Stream Maintenance Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	9,480	11,207	11,207
Reserved Fund Balance, January 1	0	0	0
Total Fund Balance, January 1	9,480	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	1,727	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	1,727	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 2024 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget

Prosecuting Attorney Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	48,663	59,219	59,219
Reserved Fund Balance, January 1	0	0	0
Total Fund Balance, January 1	48,663	59,219	59,219
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	21,200	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	21,200	29,000	29,000
RESOURCES AVAILABLE	69,863	88,219	88,219
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	10,644	29,000	29,000
Unclassified Contractual Services	0	0	59,219
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	10,644	29,000	88,219
Unreserved Fund Balance, December 31	59,219	59,219	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	88,219
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2024 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget

911 Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	6,134,704	5,486,842	3,847,842
Reserved Fund Balance, January 1	0	685,728	1,639,000
Total Fund Balance, January 1	6,134,704	6,172,570	5,486,842
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	5,345,939	5,675,463	5,789,000
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	139,053	0	0
Reimbursement From Other Funds	0	0	0
Intrafund Transfers	900,000	1,300,000	900,000
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	117,283	110,625	126,000
TOTAL RECEIPTS	6,502,275	7,086,088	6,815,000
RESOURCES AVAILABLE	12,636,979	13,258,658	12,301,842
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	4,944,100	7,771,816	8,454,000
Unclassified Contractual Services	0	0	3,847,842
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	191,102	0	0
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	1,329,207	0	0
Interest Payments	0	0	0
TOTAL EXPENDITURES	6,464,409	7,771,816	12,301,842
Unreserved Fund Balance, December 31	5,486,842	3,847,842	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	685,728	1,639,000	xxxxxxxxxxxxxxx

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget

Alcohol Tax Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	201,538	215,760	180,760
Reserved Fund Balance, January 1	0	33,318	35,000
Total Fund Balance, January 1	201,538	249,078	215,760
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	186,217	180,000	190,000
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	3,850	8,000	7,500
TOTAL RECEIPTS	190,067	188,000	197,500
RESOURCES AVAILABLE	391,605	437,078	413,260
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	85,177	187,198	232,500
Unclassified Contractual Services	0	0	180,760
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	57,350	34,120	0
TOTAL EXPENDITURES	142,527	221,318	413,260
Unreserved Fund Balance, December 31	215,760	180,760	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	33,318	35,000	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	413,260
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2024 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget Developmental Supports Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	8,407,790	8,407,790	9,232,429
Reserved Fund Balance, January 1	400,857	0	150,000
Total Fund Balance, January 1	8,808,647	8,407,790	9,382,429
Receipts:			
Ad Valorem Tax	15,292,208	17,638,638	xxxxxxxxxxxxxxx
Delinquent Tax	(74,244)	71,746	95,436
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	1,288,406	1,320,985	1,413,448
Watercraft Tax	2,845	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	5,967	5,899	6,166
16/20M Vehicle Tax	1,771	1,771	1,771
Commercial Vehicle Tax	26,958	27,589	29,461
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	23,385	24,847	27,775
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	2,132,508	2,000,237	2,000,237
Licenses & Permits	0	0	0
Charges for Service	11,906,489	13,203,500	13,428,053
Miscellaneous	10,189	0	0
Use of Assets	0	0	0
Interfund Transfers	228,932	150,000	170,000
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	257,741	520,000	487,500
TOTAL RECEIPTS	31,103,155	34,965,212	17,659,847
RESOURCES AVAILABLE	39,911,802	43,373,002	27,042,276
Expenditures:			
Salaries & Employee Benefits	26,075,938	28,526,627	30,014,585
Contractual Services	1,168,350	1,027,299	1,089,555
Unclassified Contractual Services	0	0	9,232,429
Cost Allocation Charges	3,085,905	3,486,904	3,921,961
Risk Management Charges	168,872	147,118	174,937
Commodities	775,720	597,850	588,050
Capital Outlay	11,421	0	0
Debt Service	0	0	0
Losses	10	0	0
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	150,000
Transfer to PBC	0	0	0
Intrafund Transfer	0	0	0
Vehicle Equivelent Charges	68,462	56,121	86,880
Interfund Transfer	149,334	148,654	148,654
TOTAL EXPENDITURES	31,504,012	33,990,573	45,407,051
Unreserved Fund Balance, December 31	8,407,790	9,232,429	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	150,000	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	45,407,051
		TAX REQUIRED	18,364,775
		Delinquency Computation	393,933
		Amount of 2024 Ad Valorem Tax	18,758,708

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget
Mental Health Fund

	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	10,930,656	13,820,829	13,553,729
Reserved Fund Balance, January 1	0	0	300,000
Total Fund Balance, January 1	10,930,656	13,820,829	13,853,729
Receipts:			
Ad Valorem Tax	21,330,209	25,286,744	xxxxxxxxxxxxxxx
Delinquent Tax	(100,449)	97,422	129,554
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	1,813,082	1,842,605	2,025,590
Watercraft Tax	4,033	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	8,402	8,229	8,836
16/20M Vehicle Tax	2,415	2,415	2,415
Commercial Vehicle Tax	37,905	38,483	42,220
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	31,887	34,658	39,805
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	7,492,157	12,179,267	10,363,427
Licenses & Permits	0	0	0
Charges for Service	21,276,501	22,511,312	27,479,832
Miscellaneous	134,261	31,923	31,923
Use of Assets	0	0	0
Interfund Transfers	834,320	730,597	730,597
Intrafund Transfers	31,000	0	0
Reimbursement From Other Funds	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	379,170	720,000	675,000
TOTAL RECEIPTS	53,274,893	63,483,655	41,529,199
RESOURCES AVAILABLE	64,205,549	77,304,484	55,382,928
Expenditures:			
Salaries & Employee Benefits	38,938,531	49,576,410	52,946,800
Contractual Services	3,877,942	6,776,603	6,724,121
Unclassified Contractual Services	0	0	13,553,729
Cost Allocation Charges	4,448,445	5,459,838	7,509,062
Risk Management Charges	310,100	257,125	340,212
Commodities	609,068	854,081	854,219
Capital Outlay	162,340	71,168	71,168
Debt Service	0	0	0
Losses	123,712	38,625	38,625
Transfer to Public Works	0	0	0
Transfer to Capital Project	1,432,760	0	300,000
Transfer to PBC	0	0	0
Intrafund Transfer	31,000	0	0
Vehicle Equivelent Charges	56,804	63,982	81,964
Interfund Transfer	394,018	352,923	355,523
TOTAL EXPENDITURES	50,384,720	63,450,755	82,775,423
Unreserved Fund Balance, December 31	13,820,829	13,553,729	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	300,000	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
	Total Expenditures and Non-Appropriated Balance		82,775,423
	34141862	TAX REQUIRED	27,392,495
	16,242,858	Delinquency Computation	587,582
		Amount of 2024 Ad Valorem Tax	27,980,077

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget County Bond & Interest Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	605,584	596,561	586,561
Reserved Fund Balance, January 1	56,470	9,023	10,000
Total Fund Balance, January 1	662,054	605,584	596,561
Receipts:			
Ad Valorem Tax	1,646,327	1,701,906	xxxxxxxxxxxxxxx
Delinquent Tax	(6,277)	6,301	8,377
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	149,501	142,260	136,293
Watercraft Tax	342	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	694	635	595
16/20M Vehicle Tax	178	178	178
Commercial Vehicle Tax	3,117	2,971	2,841
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	23,991	22,846	22,808
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	81,825	84,950	87,550
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	1,899,698	1,962,047	258,642
RESOURCES AVAILABLE	2,561,752	2,567,631	855,203
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	0	10,000	10,000
Unclassified Contractual Services	0	0	586,561
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Debt Service	1,950,960	1,961,070	1,947,180
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	5,208	0	0
TOTAL EXPENDITURES	1,956,168	1,971,070	2,543,741
Unreserved Fund Balance, December 31	596,561	586,561	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	9,023	10,000	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	2,543,741
		TAX REQUIRED	1,688,538
		Delinquency Computation	36,220
		Amount of 2024 Ad Valorem Tax	1,724,758

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget

Airport Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	6,465,820	6,066,710	5,701,778
Reserved Fund Balance, January 1	0	631,653	364,932
Total Fund Balance, January 1	6,465,820	6,698,363	6,066,710
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	140,792	142,000	81,659
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	3,348,439	3,416,263	3,856,140
Miscellaneous	446,188	1,009,601	701,994
Use of Assets	4,901,604	4,733,364	5,743,078
Interfund Transfers	1,500,000	1,500,000	1,000,000
Intrafund Transfers	0	0	0
Reimbursement From Other Funds	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	309,750	280,000	262,500
TOTAL RECEIPTS	10,646,773	11,081,228	11,645,371
RESOURCES AVAILABLE	17,112,593	17,779,591	17,712,081
Expenditures:			
Salaries & Employee Benefits	1,920,542	2,227,686	2,321,661
Contractual Services	2,268,494	2,971,914	3,123,590
Unclassified Contractual Services	0	0	5,701,778
Cost Allocation Charges	307,668	315,625	319,516
Risk Management Charges	154,054	140,380	154,723
Commodities	1,503,941	1,734,662	1,818,233
Capital Outlay	39,295	0	0
Debt Service	560,532	1,081,503	1,276,025
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	3,579,091	3,060,498	2,823,302
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	80,613	180,613	173,253
TOTAL EXPENDITURES	10,414,230	11,712,881	17,712,081
Unreserved Fund Balance, December 31	6,066,710	5,701,778	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	631,653	364,932	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	17,712,081
		TAX REQUIRED	(0)
		Delinquency Computation	(0)
		Amount of 2024 Ad Valorem Tax	(0)

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget Public Health Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	8,654,331	8,053,675	7,275,551
Reserved Fund Balance, January 1	1,112,022	600,656	778,124
Total Fund Balance, January 1	9,766,353	8,654,331	8,053,675
Receipts:		103,176	
Ad Valorem Tax	12,845,638	14,533,767	xxxxxxxxxxxxxxx
Delinquent Tax	(54,327)	52,757	70,192
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	1,087,854	1,109,853	1,164,362
Watercraft Tax	2,435	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	5,044	4,956	5,079
16/20M Vehicle Tax	1,409	1,409	1,409
Commercial Vehicle Tax	22,728	23,179	24,269
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	18,604	20,875	22,881
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	5,282,426	6,676,037	7,245,063
Licenses & Permits	529,819	891,004	925,382
Charges for Service	1,563,070	2,109,137	2,010,444
Miscellaneous	151,396	323,804	248,500
Use of Assets	0	0	0
Interfund Transfers	534,170	0	0
Intrafund Transfers	125,600	359,603	91,853
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	22,115,866	26,106,381	11,809,434
RESOURCES AVAILABLE	31,882,219	34,760,712	19,863,109
Expenditures:			
Salaries & Employee Benefits	16,454,876	18,564,982	19,910,619
Contractual Services	2,014,267	1,630,068	1,617,555
Unclassified Contractual Services	0	0	7,275,551
Cost Allocation Charges	3,011,254	3,476,624	4,699,730
Risk Management Charges	185,100	181,476	202,681
Commodities	1,080,952	2,411,585	2,535,608
Capital Outlay	59,569	0	0
Debt Service	0	0	0
Losses	92,294	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	125,600	236,700	156,950
Vehicle Equivalent Charges	27,894	31,311	32,053
Miscellaneous	588	0	0
Interfund Transfer	175,494	171,541	241,541
TOTAL EXPENDITURES	23,227,888	26,707,037	36,675,038
Unreserved Fund Balance, December 31	8,053,675	7,275,551	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	600,656	778,124	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
	Total Expenditures and Non-Appropriated Balance		36,675,038
		TAX REQUIRED	16,811,929
		Delinquency Computation	360,624
		Amount of 2024 Ad Valorem Tax	17,172,553

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget Controlled Substance Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	77,904	81,281	81,281
Reserved Fund Balance, January 1	0	0	0
Total Fund Balance, January 1	77,904	81,281	81,281
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	1,971	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	1,406	6,213	5,625
TOTAL RECEIPTS	3,377	56,213	55,625
RESOURCES AVAILABLE	81,281	137,494	136,906
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	0	56,213	55,625
Unclassified Contractual Services	0	0	81,281
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	56,213	136,906
Unreserved Fund Balance, December 31	81,281	81,281	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	136,906
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2024 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget
Weapons Licensure

	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	151,038	172,507	172,507
Reserved Fund Balance, January 1	0	0	0
Total Fund Balance, January 1	151,038	172,507	172,507
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	21,469	122,941	125,400
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	0	0	0
TOTAL RECEIPTS	21,469	122,941	125,400
RESOURCES AVAILABLE	172,507	295,448	297,907
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	0	0	0
Unclassified Contractual Services	0	0	172,507
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	0	122,941	125,400
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	122,941	297,907
Unreserved Fund Balance, December 31	172,507	172,507	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	297,907
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2024 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget Wastwater SRCFP Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	136,017,103	115,425,126	100,967,029
Reserved Fund Balance, January 1	43,433,206	20,591,977	14,458,097
Total Fund Balance, January 1	179,450,309	136,017,103	115,425,126
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	180,226	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	84,554,805	95,654,400	100,693,200
Miscellaneous	850,262	0	0
Bond Proceeds	0	132,487,000	197,000,000
Use of Assets	0	0	0
Interfund Transfers	73,253	73,253	73,253
Intrafund Transfers	4,690	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	3,099,914	5,200,000	4,875,000
TOTAL RECEIPTS	88,763,150	233,852,403	303,079,203
RESOURCES AVAILABLE	268,213,459	369,869,506	418,504,329
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	126,841	725,000	312,200
Unclassified Contractual Services	0	0	100,967,029
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Debt Service	52,187,812	61,707,100	67,707,100
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	79,178,592	189,199,000	249,518,000
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	703,111	2,813,280	0
TOTAL EXPENDITURES	132,196,356	254,444,380	418,504,329
Unreserved Fund Balance, December 31	115,425,126	100,967,029	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	20,591,977	14,458,097	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
	Total Expenditures and Non-Appropriated Balance		418,504,329
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2024 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget District Attorney Forfeited Property Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	125,237	137,803	137,803
Reserved Fund Balance, January 1	0	0	0
Total Fund Balance, January 1	125,237	137,803	137,803
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	37,426	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	1,999	4,000	3,750
TOTAL RECEIPTS	39,425	29,000	28,750
RESOURCES AVAILABLE	164,662	166,803	166,553
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	26,859	14,556	14,556
Unclassified Contractual Services	0	0	137,803
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	0	14,444	14,194
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	26,859	29,000	166,553
Unreserved Fund Balance, December 31	137,803	137,803	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	166,553
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2024 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS
Johnson County 2025

Adopted Budget
Park Enterprise Fund

	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	12,685,612	18,271,956	11,345,467
Reserved Fund Balance, January 1	0	0	7,000,000
Total Fund Balance, January 1	12,685,612	18,271,956	18,345,467
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	7,352,392	113,375	71,636
Licenses & Permits	945	2,100	840
Charges for Service	25,877,957	28,744,352	30,978,860
Miscellaneous	3,626,399	3,893,602	4,035,461
Use of Assets	57,451	59,056	59,056
Interfund Transfers	0	1,155,421	147,412
Intrafund Transfers	2,188	572	3,937
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	36,917,332	33,968,478	35,297,202
RESOURCES AVAILABLE	49,602,944	52,240,434	53,642,669
Expenditures:			
Salaries & Employee Benefits	18,906,631	18,261,890	19,100,890
Contractual Services	7,905,669	11,499,316	11,506,111
Unclassified Contractual Services	0	0	11,345,467
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	3,172,004	3,998,703	4,331,121
Capital Outlay	52,326	0	7,000,000
Debt Service	0	0	0
Miscellaneous	16,195	10,150	10,150
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	2,188	572	3,937
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	1,275,975	124,336	344,993
TOTAL EXPENDITURES	31,330,988	33,894,967	53,642,669
Unreserved Fund Balance, December 31	18,271,956	11,345,467	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	7,000,000	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	53,642,669
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2024 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget
Wastwater O&M Fund

	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	54,574,680	54,203,501	51,537,473
Reserved Fund Balance, January 1	0	800,000	2,666,028
Total Fund Balance, January 1	54,574,680	55,003,501	54,203,501
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	780,937	835,660	853,000
Charges for Service	63,483,100	66,606,885	67,799,210
Miscellaneous	606,369	279,000	386,400
Use of Assets	1,540	1,200	1,200
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	1,182,444	1,800,000	1,687,500
TOTAL RECEIPTS	66,054,390	69,522,745	70,727,310
RESOURCES AVAILABLE	120,629,070	124,526,246	124,930,811
Expenditures:			
Salaries & Employee Benefits	24,465,341	26,284,052	27,402,106
Contractual Services	23,157,440	27,779,913	26,513,777
Unclassified Contractual Services	0	0	51,537,473
Cost Allocation Charges	3,951,719	4,176,139	4,561,482
Risk Management Charges	860,978	779,152	787,885
Commodities	9,616,387	8,985,420	11,705,601
Capital Outlay	2,941,352	1,645,050	1,668,551
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	0	0
Vehicle Equivelent Charges	631,060	673,019	753,936
Interfund Transfer	1,290	0	0
TOTAL EXPENDITURES	65,625,569	70,322,745	124,930,811
Unreserved Fund Balance, December 31	54,203,501	51,537,473	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	800,000	2,666,028	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	124,930,811
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2024 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget Fleet Operating Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	2,516,985	2,516,985	1,916,985
Reserved Fund Balance, January 1	21,837	0	600,000
Total Fund Balance, January 1	2,538,822	2,516,985	2,516,985
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	3,587,878	3,617,238	4,047,864
Miscellaneous	18,658	13,265	13,265
Use of Assets	1,800	0	0
Interfund Transfers	235,503	180,698	195,015
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	3,843,839	3,811,201	4,256,144
RESOURCES AVAILABLE	6,382,661	6,328,186	6,773,129
Expenditures:			
Salaries & Employee Benefits	1,170,389	1,288,352	1,344,825
Contractual Services	566,630	306,081	506,081
Unclassified Contractual Services	0	0	1,916,985
Cost Allocation Charges	0	0	0
Risk Management Charges	23,122	25,611	43,020
Commodities	2,077,871	2,091,157	2,262,218
Capital Outlay	27,664	100,000	100,000
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	600,000
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	0	0	0
TOTAL EXPENDITURES	3,865,676	3,811,201	6,773,129
Unreserved Fund Balance, December 31	2,516,985	1,916,985	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	600,000	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	6,773,129
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2024 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget
Opioid Fund

	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	113,560	1,640,315	1,640,315
Reserved Fund Balance, January 1	0	0	0
Total Fund Balance, January 1	113,560	1,640,315	1,640,315
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	1,526,755	1,000,000	3,000,000
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	1,526,755	1,000,000	3,000,000
RESOURCES AVAILABLE	1,640,315	2,640,315	4,640,315
Expenditures:			
Salaries & Employee Benefits	0	250,000	406,454
Contractual Services	0	750,000	2,580,998
Unclassified Contractual Services	0	0	1,640,315
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	0	0	12,548
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	1,000,000	4,640,315
Unreserved Fund Balance, December 31	1,640,315	1,640,315	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	4,640,315
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2024 Ad Valorem Tax	0

Treasurer Technology Fund

K.S.A. 28-115a	2023 Actual
Unres Fund Bal. January 1	285,918
Charges to	0
Departments	0
Charges for Services	161,630
Transfers from Capital Fund	
Miscellaneous Reimbursement	0
Interest on Idle Funds	4,162
RESOURCES AVAILABLE	451,710
Expenditures:	
Salaries	0
Contractual Services	311,257
Commodities	3,202
Capital Outlay	0
Transfer to General Fund	0
Transfer to Capital Projects	0
TOTAL EXPENDITURES	314,459
Unres Fund Bal. December 31	137,251

STATEMENT OF INDEBTEDNESS

STATE OF KANSAS
City/County
2025

Type of Debt	Amount Outstanding 01/01/2024	Amount Due 2024 Principal	Amount Due 2024 Interest	Amount Due 2025 Principal	Amount Due 2025 Interest
General Obligation (excludes Special Assessment					
2012B Int. Impr. Refunding Bonds	$ 5,930,000	$ 2,920,000	$ 177,900	$ 3,010,000	$ 90,300
2014A Int. Impr. Bonds	13,145,000	965,000	505,750	1,015,000	457,500
2014B Int. Impr. Refunding Bonds	15,915,000	4,440,000	586,400	4,655,000	364,400
2015A Int. Impr. Bonds	20,985,000	1,420,000	746,725	1,495,000	675,725
2015B Int. Impr. Refunding Bonds	14,405,000	2,605,000	570,600	2,755,000	440,350
2016A Int. Impr. Bonds	27,312,600	1,803,200	925,374	1,897,500	835,214
2016B Int. Impr. Refunding Bonds	6,825,000	1,035,000	191,350	1,070,000	160,300
2017A Int. Impr. Bonds	11,960,000	730,000	434,413	770,000	397,912
2018A Int. Impr. Bonds	224,165,000	9,825,000	9,252,643	10,300,000	8,761,393
2019A Int. Impr. Bonds	18,180,000	1,040,000	585,694	1,080,000	544,094
2020A Int. Impr. Bonds	87,005,000	5,775,000	2,110,650	5,045,000	1,937,400
2020B Intr. Impr. Refunding Bonds	7,760,000	860,000	197,543	915,000	163,143
2020C Intr. Impr. Refunding Bonds	3,440,000	445,000	103,200	460,000	89,850
2020D Intr. Impr. Refunding Bonds	44,565,000	4,325,000	870,388	4,375,000	762,645
2021A Intr. Impr. Bonds	38,230,000	1,550,000	1,036,694	1,650,000	995,237
*2022A Int. Impr. Bonds (WIFIA)**	-	-	-	-	-
2023A Int. Impr. Bonds	11,730,000	-	488,538	-	496,819
2023B Int. Impr. Bonds - Taxable	5,110,000	-	259,145	-	263,538
Total G.O. Bonds:	$ 556,662,600	$ 39,738,200	$ 19,043,007	$ 40,492,500	$ 17,435,820

Revenue Bonds:

STATEMENT OF INDEBTEDNESS

STATE OF KANSAS
City/County
2025

Type of Debt	Amount Outstanding 01/01/2024	Amount Due 2024 Principal	Amount Due 2024 Interest	Amount Due 2025 Principal	Amount Due 2025 Interest
PBC 2012A	$ 3,570,000	$ 1,755,000	$ 107,100	$ 1,815,000	$ 54,450
PBC 2014A	235,000	235,000	7,050	-	-
PBC 2014B	455,000	455,000	18,200	-	-
PBC 2015A	14,610,000	990,000	517,334	1,030,000	477,734
PBC 2015B	21,640,000	4,230,000	816,381	4,450,000	604,880
PBC 2016A	11,140,000	890,000	375,694	940,000	331,194
PBC 2016B	5,825,000	890,000	137,850	915,000	120,050
PBC 2017A	11,245,000	670,000	326,680	680,000	313,281
PBC 2017B	17,395,000	1,935,000	756,900	2,035,000	660,150
PBC 2018A	92,750,000	21,525,000	4,388,500	22,600,000	3,312,250
PBC 2019A	1,110,000	70,000	29,644	70,000	27,544
PBC 2020A	7,185,000	2,260,000	198,300	770,000	130,500
PBC 2020B (Taxable)	8,305,000	1,020,000	91,488	1,020,000	81,288
PBC 2020C	5,130,000	240,000	127,844	245,000	120,644
PBC 2020D	5,480,000	715,000	164,400	735,000	142,950
PBC 2021A	5,690,000	610,000	223,825	635,000	196,375
PBC 2023A	15,815,000	495,000	724,323	505,000	711,850
PBC 2023B	6,465,000	200,000	296,033	205,000	291,050
Total Revenue Bonds:	$ 234,045,000	$ 39,185,000	$ 9,307,546	$ 38,650,000	$ 7,576,190
Temporary Notes:					
NONE	-	-	-	-	-
Certificates of Participation:					
Park, 2017A	2,735,000	875,000	109,400	910,000	74,400
Park, 2017B	2,045,000	655,000	81,800	680,000	55,600
Park, 2019A	3,620,000	560,000	156,700	585,000	128,700
Park, 2019B	2,655,000	420,000	93,100	430,000	80,500
Park, 2019C	1,740,000	235,000	53,933	235,000	47,353

STATEMENT OF INDEBTEDNESS

STATE OF KANSAS
City/County
2025

Type of Debt	Amount Outstanding 01/01/2024	Amount Due 2024 Principal	Amount Due 2024 Interest	Amount Due 2025 Principal	Amount Due 2025 Interest
Park, 2020A	9,580,000	1,340,000	133,129	1,350,000	119,729
Park, 2021A	6,675,000	745,000	214,100	775,000	184,300
Park, 2022A	5,010,000	525,000	236,150	550,000	209,900
Park, 2023A	6,980,000	1,000,000	294,978	630,000	281,850
Park, 2023B Refunding	3,710,000	450,000	156,578	345,000	153,650
Total Certificates of Participation:	$ 44,750,000	$ 6,805,000	$ 1,529,868	$ 6,490,000	$ 1,335,982

WORKERS' COMPENSATION SELF-INSURANCE

K.S.A. 44-505B	2023 Actual
Unres Fund Bal. January 1	8,134,409
Charges to Departments	1,637,331
Claims Received	0
Transfers	0
Miscellaneous Reimbursement	21,251
Interest on Idle Funds	144,560
RESOURCES AVAILABLE	9,937,551
Expenditures:	
Contractual Services	1,193,827
Commodities	0
Capital Outlay	0
Losses	0
Intrafund Transfers	0
TOTAL EXPENDITURES	1,193,827
Unres Fund Bal. December 31	8,743,724

ATTACHMENT I
STATE OF KANSAS
City/County
2025

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 2025; and (3) the amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 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	746,685,451	191,368,435	
Public Works	68-5,101	7	36,072,096	18,134,926	
Stormwater Fund	19-3311	8	30,645,013	0	
Transportation Fund	75-5051	9	30,642,749	0	
Developer Fees	19-2956	10	285,024	0	
County Building Fund	19-15,116	11	1,642,920	1,374,358	
Sheriff Forfeited Property	60-4117	12	2,229,407	0	
Special Liability/Risk Management	75-6110	13	10,253,275	0	
Stream Maintenance	82a-308	14	16,207	0	
911 Fund	12-5363	15	12,301,842	0	
State Alcohol & Drug Programs	65-4060	16	413,260	0	
Prosecuting Attorney	28-170	17	88,219	0	
Developmental Supports	19-4004	18	45,407,051	18,758,708	
Mental Health	19-4004	19	82,775,423	27,980,077	
Airport	3-307	20	17,712,081	0	
Public Health	65-204	21	36,675,038	17,172,553	
County Bond & Interest	10-113	22	2,543,741	1,724,758	
Controlled Substance	79-5202	23	136,906	0	
Weapons Licensure	75-7c01	24	297,907	0	
District Attorney Forfeited Property	60-4117	25	166,553	0	
Fleet Management Fund	19-2679	26	6,773,129	0	
Opioid Fund	75-777	27	4,640,315	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			1,068,403,607	276,513,815	

ATTACHMENT I

Table of Contents:		Page No.	2025 Adopted Budget Expenditures	2025 Adopted Budget Amount of 2024 Ad Valorem Tax	County Clerk's Use Only
Fund	K.S.A.				
Park & Recreation:					
General	19-2876,19-2876c	38	70,548,696	40,202,501	
Employee Benefits	12-16,102	39	12,397,875	8,161,330	
Enterprise	19-2876,19-2876c	40	53,642,669	0	
Total Park & Recreation			136,589,240	48,363,831	
Library:					
General	12-1257	41	64,022,532	46,491,657	
Special Use Fund	12-1257/10-113	42	6,518,919	3,225,953	
Total Library			70,541,451	49,717,610	
Wastewater District:					
Operations & Maintenance	19-27a09	43	124,930,811	0	
Wastewater Sewer Repair and Construction Finance Plan	19-27a09	44	418,504,329	0	
Total Wastewater			543,435,140	0	
TOTALS			1,818,969,438	374,595,256	
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: 8-29-2024 2024

Deputy County Clerk

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

Governing Body

ATTACHMENT I
STATE OF KANSAS
City/County
2025

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 2025; and (3) the amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

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Fund	K.S.A.				
General	79-1946	6	746,685,451	191,368,435	
Public Works	68-5,101	7	36,072,096	18,134,926	
Stormwater Fund	19-3311	8	30,645,013	0	
Transportation Fund	75-5051	9	30,642,749	0	
Developer Fees	19-2956	10	285,024	0	
County Building Fund	19-15,116	11	1,642,920	1,374,358	
Sheriff Forfeited Property	60-4117	12	2,229,407	0	
Special Liability/Risk Management	75-6110	13	10,253,275	0	
Stream Maintenance	82a-308	14	16,207	0	
911 Fund	12-5363	15	12,301,842	0	
State Alcohol & Drug Programs	65-4060	16	413,260	0	
Prosecuting Attorney	28-170	17	88,219	0	
Developmental Supports	19-4004	18	45,407,051	18,758,708	
Mental Health	19-4004	19	82,775,423	27,980,077	
Airport	3-307	20	17,712,081	0	
Public Health	65-204	21	36,675,038	17,172,553	
County Bond & Interest	10-113	22	2,543,741	1,724,758	
Controlled Substance	79-5202	23	136,906	0	
Weapons Licensure	75-7c01	24	297,907	0	
District Attorney Forfeited Property	60-4117	25	166,553	0	
Fleet Management Fund	19-2679	26	6,773,129	0	
Opioid Fund	75-777	27	4,640,315	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			1,068,403,607	276,513,815	

ATTACHMENT I

Table of Contents:	Page No.	2025 Adopted Budget Expenditures	Amount of 2024 Ad Valorem Tax	County Clerk's Use Only
Fund	K.S.A.			
Park & Recreation:				
General	19-2876,19-2876c	38	70,548,696	40,202,501
Employee Benefits	12-16,102	39	12,397,875	8,161,330
Enterprise	19-2876,19-2876c	40	53,642,669	0
Total Park & Recreation			136,589,240	48,363,831
Library:				
General	12-1257	41	64,022,532	46,491,657
Special Use Fund	12-1257/10-113	42	6,518,919	3,225,953
Total Library			70,541,451	49,717,610
Wastewater District:				
Operations & Maintenance	19-27a09	43	124,930,811	0
Wastewater Sewer Repair and Construction Finance Plan	19-27a09	44	418,504,329	0
Total Wastewater			543,435,140	0
TOTALS			1,818,969,438	374,595,256
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. _____

October 30, 2024
Amy Meeker-Berg
County Clerk

AMY MEEKER-BERG COUNTY CLERK JOHNSON COUNTY, KANSAS

Attest: 8-29-2024
2024

Linda Sader
Deputy County Clerk

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

Governing Body

JOHNSON COUNTY
KANSAS

STATE OF KANSAS

CERTIFICATE

- August 20, 2024 -

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 meeting of the Board of County Commissioners conducted on Tuesday, August 20, 2024, the attached Roll Call for Resolution No. 049-24, 050-24, and 051-24 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 documents, 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 2024.

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

BY: Lynda Sader
LYNDA SADER, DEPUTY COUNTY CLERK

RESOLUTION NO. 051-24

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 LIBRARY TAXING DISTRICT FOR FISCAL YEAR 2025

*****

At a public hearing of the Board of County Commissioners to consider exceeding the revenue neutral rate for the Johnson County Library Taxing District for fiscal year 2025, conducted on Tuesday, August 20, 2024, there came before the Board for consideration the matter of adopting a Resolution to exceed the revenue neutral rate in the levy of property taxes in support of the budget for the Johnson County Library Taxing District for fiscal year 2025.

The Board, after full consideration, upon a motion duly made, seconded and carried, adopted Resolution No. 051-24 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 Library Taxing District for fiscal year 2025 is 3.571 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 $1,818,969,438; and

WHEREAS, if approved and adopted as proposed, the budget would include authorized expenditures of $70,541,451 for the Johnson County Library Taxing District; which would require, in addition to other revenue sources, the levy of property taxes for

the Johnson County Library Taxing District in the amount of $49,717,610, at an estimated mill levy of 3.809 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, 2024, allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the Board of County Commissioners, having heard public comment, has determined that it is in the best interest of Johnson County to exceed the revenue neutral rate for the Johnson County Library Taxing District for fiscal year 2025.

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 Johnson County Library Taxing District for the 2025 budget year that requires a property tax rate exceeding the revenue neutral rate of 3.571 mills.

Adopted this 20th day of August, 2024.

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

BOARD OF COUNTY COMMISSIONERS
OF JOHNSON COUNTY, KANSAS

Mike Kelly, Chairman

ATTEST:

Lynda Sader, Deputy County Clerk

APPROVED AS TO FORM:

Peg Trent, Chief Counsel

Approved 5-2 (CG MA)

FILED
AUG 20 2024
DEPUTY COUNTY CLERK
JOHNSON COUNTY KANSAS

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 Library Taxing District**
Hearing *to Exceed* Revenue Neutral Rate held on 8/20/2024
Resolution No. 0051-24

Governing Body Member	Yes	No	No Vote
Commissioner Fast	X		
Commissioner Meyers	X		
Commissioner O'Hara		X	
Commissioner Hanzlick	X		
Commissioner Ashcraft		X	
Commissioner Allenbrand	X		
Chairman Kelly	X		
TOTAL	**5**	**2**	

Certified:

Lynda Sader, Deputy County Clerk
Public Hearing Date of 8/20/2024

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget Library Special Use	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	2,464,433	3,032,244	3,032,244
Reserved Fund Balance, January 1	0	0	0
Total Fund Balance, January 1	2,464,433	3,032,244	3,032,244
Receipts:			
Ad Valorem Tax	3,506,782	3,600,441	xxxxxxxxxxxxxxx
Delinquent Tax	(24,125)	22,719	30,221
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	313,652	298,738	283,298
Watercraft Tax	671	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	1,390	1,279	1,184
16/20M Vehicle Tax	391	391	391
Commercial Vehicle Tax	5,781	5,420	5,119
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	5,013	5,624	5,564
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	759	2,690	2,690
Use of Assets	0	0	0
Interfund Transfers	5,208	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	3,815,522	3,937,302	328,467
RESOURCES AVAILABLE	6,279,955	6,969,546	3,360,711
Expenditures:			
Salaries & Employee Benefits	0	0	0
Contractual Services	0	179,849	202,505
Unclassified Contractual Services	0	0	3,032,244
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	137,008	157,000	157,000
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	3,110,703	3,600,453	3,127,170
Intrafund Transfer	0	0	0
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	0	0	0
TOTAL EXPENDITURES	3,247,711	3,937,302	6,518,919
Unreserved Fund Balance, December 31	3,032,244	3,032,244	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	6,518,919
		TAX REQUIRED	3,158,208
		Delinquency Computation	67,745
		Amount of 2024 Ad Valorem Tax	3,225,953

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget Library General Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	17,438,873	12,687,187	11,761,187
Reserved Fund Balance, January 1	0	6,499,696	926,000
Total Fund Balance, January 1	17,438,873	19,186,883	12,687,187
Receipts:			
Ad Valorem Tax	37,141,359	42,012,498	xxxxxxxxxxxxxxx
Delinquent Tax	(209,005)	200,763	267,079
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	3,103,292	3,165,353	3,304,516
Watercraft Tax	6,527	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	13,738	13,549	13,810
16/20M Vehicle Tax	4,166	4,166	4,166
Commercial Vehicle Tax	57,341	57,430	59,716
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	53,419	59,593	64,900
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	132,569	273,607	273,607
Licenses & Permits	0	0	0
Charges for Service	147,117	196,206	200,206
Miscellaneous	725,680	756,013	807,013
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	682,560	880,000	825,000
TOTAL RECEIPTS	41,858,763	47,619,178	5,820,013
RESOURCES AVAILABLE	59,297,636	66,806,061	18,507,200
Expenditures:			
Salaries & Employee Benefits	23,588,570	27,332,772	29,358,440
Contractual Services	4,187,157	7,308,587	7,674,791
Unclassified Contractual Services	0	0	11,761,187
Cost Allocation Charges	0	0	0
Risk Management Charges	303,688	235,055	261,286
Commodities	4,283,787	5,390,782	5,280,522
Capital Outlay	(2,977)	0	0
Debt Service	0	0	0
Losses	4,432	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	7,746,096	13,851,678	9,686,306
TOTAL EXPENDITURES	40,110,753	54,118,874	64,022,532
Unreserved Fund Balance, December 31	12,687,187	11,761,187	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	6,499,696	926,000	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	64,022,532
		TAX REQUIRED	45,515,332
		Delinquency Computation	976,325
		Amount of 2024 Ad Valorem Tax	46,491,657

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:

HEARING TO EXCEED REVENUE NEUTRAL RATE & BUDGET HEARING
7/9/24

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

July 9, 2024

Notary Public

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

L19025
Publication Fees: $44.93

First published in The Legal Record, Tuesday, July 9, 2024.

STATE OF KANSAS
City/County
2025

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, 2024 at 6:00 P.M., at the Johnson County Administration Building, 111 South Cherry, Suite 3400, Olathe, Kansas, 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 2025 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.

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, and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	2023		2024		Proposed Budget 2025		
Fund	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2024 Ad Valorem Tax	Est Tax Rate*
General	524,219,301	12.563	582,913,859	12.185	746,685,451	191,368,435	11.944
Public Works	32,306,164	1.179	34,127,691	1.199	36,072,096	18,134,926	1.132
Stormwater Fund	24,309,857	0.000	23,506,921	0.000	30,645,013	0	0.000
Transportation Fund	19,772,572	0.000	23,806,096	0.000	30,642,749	0	0.000
Developer Fees	0	0.000	9,800	0.000	285,024	0	0.000
County Building Fund	1,749,334	0.119	1,759,384	0.108	1,642,920	1,374,358	0.086
Sheriff Forfeited Property	850,551	0.000	1,880,000	0.000	2,229,407	0	0.000
Special Liability/Risk Management	4,527,882	0.000	5,098,715	0.000	10,253,275	0	0.000
Stream Maintenance	0	0.000	5,000	0.000	16,207	0	0.000
911 Fund	6,464,409	0.000	7,771,816	0.000	12,301,842	0	0.000
Special Alcohol & Drug Pgrms Fund	142,527	0.000	221,318	0.000	413,260	0	0.000
Prosecuting Attorney	10,644	0.000	29,000	0.000	88,219	0	0.000
Developmental Supports	31,504,012	1.170	33,990,573	1.203	45,407,051	18,758,708	1.171
Mental Health	50,384,720	1.632	63,450,755	1.724	82,775,423	27,980,077	1.746
Airport	10,414,230	0.000	11,712,881	0.000	17,712,081	0	0.000
Public Health	23,227,888	0.983	26,707,037	0.991	36,675,038	17,172,553	1.072
County Bond & Interest	1,956,168	0.126	1,971,070	0.116	2,543,741	1,724,758	0.108
Controlled Substance	0	0.000	56,213	0.000	136,906	0	0.000
Weapons Licensure	0	0.000	122,941	0.000	297,907	0	0.000
District Attorney Forfeited Property	26,859	0.000	29,000	0.000	166,553	0	0.000
Fleet Management Fund	3,865,676	0.000	3,611,201	0.000	6,773,129	0	0.000
Opioid Fund	0	0.000	1,000,000	0.000	4,640,315	0	0.000
Workers'Compensation Self-Ins.	1,193,827	0.000	0	0.000	0	0	0.000
Register of Deeds Technology Fund	841,569	0.000	0	0.000	0	0	0.000
County Clerk Technology Fund	15,448	0.000	0	0.000	0	0	0.000
Treasurer Technology Fund	314,459	0.000	0	0.000	0	0	0.000
Fleet Equipment Reserve Fund	3,813,001	0.000	0	0.000	0	0	0.000
Public Building Commission Fund	73,127,818	0.000	0	0.000	0	0	0.000
Library Gift Fund	133,999	0.000	0	0.000	0	0	0.000
Health Care Fund	70,140,348	0.000	0	0.000	0	0	0.000
Equipment Reserve Fund	3,613,005	0.000	0	0.000	0	0	0.000
Capital Projects Fund	65,585,265	0.000	0	0.000	0	0	0.000
TOTAL COUNTYWIDE	954,511,533	17.772	823,981,271	17.526	1,068,403,607	276,513,815	17.259
ASSESSED VALUATION	13,477,229,751		14,981,778,153		16,022,518,181		
					*Revenue Neutral Rate***		16.390
Park & Recreation:							
General	42,806,083	2.553	47,203,214	2.544	70,546,696	40,202,501	2.509
Employee Benefits	8,368,771	0.468	9,422,756	0.478	12,397,875	8,161,330	0.509
Bond & Interest	0	0.000	0	0.000	0	0	0.000
Enterprise	31,330,988	0.000	33,894,967	0.000	53,642,669	0	0.000
TOTAL PARK & RECREATION	82,505,842	3.021	90,520,937	3.022	136,589,240	48,363,831	3.018
ASSESSED VALUATION	13,477,229,751		14,981,778,153		16,022,518,181		
					*Revenue Neutral Rate***		2.826
Library:							
General	40,110,753	3.486	54,118,874	3.511	64,022,532	46,491,657	3.562
Special Use Fund	3,247,711	0.329	3,937,302	0.301	6,518,919	3,225,953	0.247
TOTAL LIBRARY	43,358,464	3.815	58,056,176	3.812	70,541,451	49,717,610	3.809
ASSESSED VALUATION	11,046,338,194		12,222,635,273		13,051,163,444		
					*Revenue Neutral Rate***		3.571

Wastewater District:							
Operation & Maintenance	65,625,569	0.000	70,322,745	0.000	124,930,811	0	0.000
Wastewater Sewer Repair and							
Construction Finance Plan	132,196,356	0.000	254,444,380	0.000	418,504,329	0	0.000
TOTAL WASTEWATER	197,821,925	0.000	324,767,125	0.000	543,435,140	0	0.000
ASSESSED VALUATION	0		0		0		
Totals	1,278,197,764	24.608	1,297,325,509	24.360	1,818,989,438	374,595,256	24.086
Less: Transfers	93,647,580		87,988,638		88,992,507		
Net Expenditures	1,184,550,184		1,209,336,871		1,729,976,931		
Total Tax Levied					XXXXXXXXXX		

CONTINUED ON NEXT PAGE

CONTINUED FROM PRECEDING PAGE

Assessed Valuation

	Outstanding Indebtedness, January 1,		
	2022	2023	2024
G O Bonds	598,685,500	572,796,300	556,750,000
Revenue Bonds	287,380,000	250,410,000	234,045,000
Certificates of Participation	43,865,000	37,035,000	44,750,000
Direct Placement	881,216	0	0
Lease Purchase Principal	1,329,207	0	0
Total	932,140,923	860,241,300	835,545,000

*Tax Rates are expressed in mills.

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

Lynda Sader

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.

ATTACHMENT I
STATE OF KANSAS
City/County
2025

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 2025; and (3) the amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 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	746,685,451	191,368,435	
Public Works	68-5,101	7	36,072,096	18,134,926	
Stormwater Fund	19-3311	8	30,645,013	0	
Transportation Fund	75-5051	9	30,642,749	0	
Developer Fees	19-2956	10	285,024	0	
County Building Fund	19-15,116	11	1,642,920	1,374,358	
Sheriff Forfeited Property	60-4117	12	2,229,407	0	
Special Liability/Risk Management	75-6110	13	10,253,275	0	
Stream Maintenance	82a-308	14	16,207	0	
911 Fund	12-5363	15	12,301,842	0	
State Alcohol & Drug Programs	65-4060	16	413,260	0	
Prosecuting Attorney	28-170	17	88,219	0	
Developmental Supports	19-4004	18	45,407,051	18,758,708	
Mental Health	19-4004	19	82,775,423	27,980,077	
Airport	3-307	20	17,712,081	0	
Public Health	65-204	21	36,675,038	17,172,553	
County Bond & Interest	10-113	22	2,543,741	1,724,758	
Controlled Substance	79-5202	23	136,906	0	
Weapons Licensure	75-7c01	24	297,907	0	
District Attorney Forfeited Property	60-4117	25	166,553	0	
Fleet Management Fund	19-2679	26	6,773,129	0	
Opioid Fund	75-777	27	4,640,315	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			1,068,403,607	276,513,815	

ATTACHMENT I

Table of Contents:	Page No.	2025 Adopted Budget Expenditures	Amount of 2024 Ad Valorem Tax	County Clerk's Use Only
Fund	K.S.A.			
Park & Recreation:				
General	19-2876,19-2876c	38	70,548,696	40,202,501
Employee Benefits	12-16,102	39	12,397,875	8,161,330
Enterprise	19-2876,19-2876c	40	53,642,669	0
Total Park & Recreation			136,589,240	48,363,831
Library:				
General	12-1257	41	64,022,532	46,491,657
Special Use Fund	12-1257/10-113	42	6,518,919	3,225,953
Total Library			70,541,451	49,717,610
Wastewater District:				
Operations & Maintenance	19-27a09	43	124,930,811	0
Wastewater Sewer Repair and Construction Finance Plan	19-27a09	44	418,504,329	0
Total Wastewater			543,435,140	0
TOTALS			1,818,969,438	374,595,256
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. _____

October 30, 2024
Amy Meeker-Berg
County Clerk

AMY MEEKER-BERG COUNTY CLERK JOHNSON COUNTY, KANSAS

Attest: 8-29-2024
2024

Linda Sader
Deputy County Clerk

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

Governing Body

JOHNSON COUNTY
KANSAS

STATE OF KANSAS

CERTIFICATE

- August 20, 2024 -

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 meeting of the Board of County Commissioners conducted on Tuesday, August 20, 2024, the attached Roll Call for Resolution No. 049-24, 050-24, and 051-24 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 documents, 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 2024.

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

BY: Lynda Sader
LYNDA SADER, DEPUTY COUNTY CLERK

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:

HEARING TO EXCEED REVENUE NEUTRAL RATE & BUDGET HEARING
7/9/24

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

July 9, 2024

Notary Public

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

L19025
Publication Fees: $44.93

First published in The Legal Record, Tuesday, July 9, 2024.

STATE OF KANSAS
City/County
2025

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, 2024 at 6:00 P.M., at the Johnson County Administration Building, 111 South Cherry, Suite 3400, Olathe, Kansas, 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 2025 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.

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, and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	2023		2024		Proposed Budget 2025		
Fund	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2024 Ad Valorem Tax	Est Tax Rate*
General	524,219,301	12.563	582,913,859	12.185	746,685,451	191,368,435	11.944
Public Works	32,306,164	1.179	34,127,691	1.199	36,072,096	18,134,926	1.132
Stormwater Fund	24,309,857	0.000	23,506,921	0.000	30,645,013	0	0.000
Transportation Fund	19,772,572	0.000	23,806,096	0.000	30,642,749	0	0.000
Developer Fees	0	0.000	9,800	0.000	285,024	0	0.000
County Building Fund	1,749,334	0.119	1,759,384	0.108	1,642,920	1,374,358	0.086
Sheriff Forfeited Property	850,551	0.000	1,880,000	0.000	2,229,407	0	0.000
Special Liability/Risk Management	4,527,882	0.000	5,098,715	0.000	10,253,275	0	0.000
Stream Maintenance	0	0.000	5,000	0.000	16,207	0	0.000
911 Fund	6,464,409	0.000	7,771,816	0.000	12,301,842	0	0.000
Special Alcohol & Drug Pgrms Fund	142,527	0.000	221,318	0.000	413,260	0	0.000
Prosecuting Attorney	10,644	0.000	29,000	0.000	88,219	0	0.000
Developmental Supports	31,504,012	1.170	33,990,573	1.203	45,407,051	18,758,708	1.171
Mental Health	50,384,720	1.632	63,450,755	1.724	82,775,423	27,980,077	1.746
Airport	10,414,230	0.000	11,712,881	0.000	17,712,081	0	0.000
Public Health	23,227,888	0.983	26,707,037	0.991	36,675,038	17,172,553	1.072
County Bond & Interest	1,956,168	0.126	1,971,070	0.116	2,543,741	1,724,758	0.108
Controlled Substance	0	0.000	56,213	0.000	136,906	0	0.000
Weapons Licensure	0	0.000	122,941	0.000	297,907	0	0.000
District Attorney Forfeited Property	26,859	0.000	29,000	0.000	166,553	0	0.000
Fleet Management Fund	3,885,676	0.000	3,811,201	0.000	6,773,129	0	0.000
Opioid Fund	0	0.000	1,000,000	0.000	4,640,315	0	0.000
Workers'Compensation Self-Ins.	1,193,827	0.000	0	0.000	0	0	0.000
Register of Deeds Technology Fund	641,569	0.000	0	0.000	0	0	0.000
County Clerk Technology Fund	15,448	0.000	0	0.000	0	0	0.000
Treasurer Technology Fund	314,459	0.000	0	0.000	0	0	0.000
Fleet Equipment Reserve Fund	3,813,001	0.000	0	0.000	0	0	0.000
Public Building Commission Fund	73,127,818	0.000	0	0.000	0	0	0.000
Library Gift Fund	133,999	0.000	0	0.000	0	0	0.000
Health Care Fund	70,140,348	0.000	0	0.000	0	0	0.000
Equipment Reserve Fund	3,613,005	0.000	0	0.000	0	0	0.000
Capital Projects Fund	65,585,265	0.000	0	0.000	0	0	0.000
TOTAL COUNTYWIDE	954,511,533	17.772	823,981,271	17.526	1,068,403,607	276,513,815	17.259
ASSESSED VALUATION	13,477,229,751		14,981,778,153		16,022,518,181		
					*Revenue Neutral Rate***		16.390
Park & Recreation:							
General	42,806,083	2.553	47,203,214	2.544	70,548,698	40,202,501	2.509
Employee Benefits	8,368,771	0.468	9,422,756	0.478	12,397,875	8,161,330	0.509
Bond & Interest	0	0.000	0	0.000	0	0	0.000
Enterprise	31,330,988	0.000	33,894,967	0.000	53,642,669	0	0.000
TOTAL PARK & RECREATION	82,505,842	3.021	90,520,937	3.022	136,589,240	48,363,831	3.018
ASSESSED VALUATION	13,477,229,751		14,981,778,153		16,022,518,181		
					*Revenue Neutral Rate***		2.826
Library:							
General	40,110,753	3.486	54,118,874	3.511	64,022,532	46,491,657	3.562
Special Use Fund	3,247,711	0.329	3,937,302	0.301	6,518,919	3,225,953	0.247
TOTAL LIBRARY	43,358,464	3.815	58,056,176	3.812	70,541,451	49,717,610	3.809
ASSESSED VALUATION	11,046,338,194		12,222,635,273		13,051,163,444		
					*Revenue Neutral Rate***		3.571

Wastewater District:							
Operation & Maintenance	65,625,569	0.000	70,322,745	0.000	124,930,811	0	0.000
Wastewater Sewer Repair and							
Construction Finance Plan	132,196,356	0.000	254,444,380	0.000	418,504,329	0	0.000
TOTAL WASTEWATER	197,821,925	0.000	324,767,125	0.000	543,435,140	0	0.000
ASSESSED VALUATION	0		0		0		
Totals	1,278,197,764	24.608	1,297,325,509	24.360	1,818,989,438	374,595,256	24.086
Less: Transfers	93,647,580		87,988,638		88,992,507		
Net Expenditures	1,184,550,184		1,209,336,871		1,729,976,931		
Total Tax Levied					XXXXXXXXXX		

CONTINUED ON NEXT PAGE

CONTINUED FROM PRECEDING PAGE

Assessed Valuation

	Outstanding Indebtedness, January 1,		
	2022	2023	2024
G O Bonds	598,685,500	572,796,300	556,750,000
Revenue Bonds	287,380,000	250,410,000	234,045,000
Certificates of Participation	43,865,000	37,035,000	44,750,000
Direct Placement	881,216	0	0
Lease Purchase Principal	1,329,207	0	0
Total	932,140,923	860,241,300	835,545,000

*Tax Rates are expressed in mills.

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

Lynda Sader

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.

7/9

RESOLUTION NO. 050-24

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 PARK AND RECREATION TAXING DISTRICT FOR FISCAL YEAR 2025.

*****

At a public hearing of the Board of County Commissioners to consider exceeding the revenue neutral rate for the Johnson County Park and Recreation Taxing District for fiscal year 2025, conducted on Tuesday, August 20, 2024, 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 Park and Recreation Taxing District for fiscal year 2025.

The Board, after full consideration, upon a motion duly made, seconded and carried, adopted Resolution No. 050-24 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 Park and Recreation Taxing District for fiscal year 2025 is 2.826 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 $1,818,969,438; and

WHEREAS, if approved and adopted as proposed, the budget would include authorized expenditures of $136,589,240 for the Johnson County Park and Recreation Taxing District; which would require, in addition to other revenue sources, the levy of

property taxes for the Park and Recreation Taxing District in the amount of $48,363,831, at an estimated mill levy of 3.018 mills, which would exceed the revenue neutral rate for the Johnson County Park and Recreation Taxing District; and

WHEREAS, the Board of County Commissioners held a hearing on August 20, 2024, allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the Board of County Commissioners, having heard public comment, has determined that it is in the best interest of Johnson County to exceed the revenue neutral rate for the Johnson County Park and Recreation Taxing District for fiscal year 2025.

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 Johnson County Park and Recreation Taxing District for the 2025 budget year that requires a property tax rate exceeding the revenue neutral rate of 2.826 mills.

Adopted this 20th day of August, 2024.

BOARD OF COUNTY COMMISSIONERS
OF JOHNSON COUNTY, KANSAS

Mike Kelly, Chairman

ATTEST:

Lynda Sader, Deputy County Clerk

APPROVED AS TO FORM:

Peg Trent, Chief Counsel

Approved 5-2 CO MA

FILED
AUG 20 2024
DEPUTY COUNTY CLERK
JOHNSON COUNTY KANSAS

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 Park and Recreation Taxing District**
Hearing to Exceed Revenue Neutral Rate held on 8/20/2024
Resolution No. 050-24

Governing Body Member	Yes	No	No Vote
Commissioner Fast	X		
Commissioner Meyers	X		
Commissioner O'Hara		X	
Commissioner Hanzlick	X		
Commissioner Ashcraft		X	
Commissioner Allenbrand	X		
Chairman Kelly	X		
TOTAL	**5**	**2**	

Certified:

Lynda Sader, Deputy County Clerk
Public Hearing Date of 8/20/2024

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS
Johnson County 2025

Adopted Budget Park and Recreation Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	15,643,880	20,865,510	12,021,162
Reserved Fund Balance, January 1	0	0	8,500,000
Total Fund Balance, January 1	15,643,880	20,865,510	20,521,162
Receipts:			
Ad Valorem Tax	33,366,413	37,310,964	xxxxxxxxxxxxxxx
Delinquent Tax	(155,466)	148,306	197,334
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	37,177	15,000	37,000
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	2,920,719	2,882,456	2,989,038
Watercraft Tax	6,596	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	13,468	12,872	13,039
16/20M Vehicle Tax	3,760	3,717	3,717
Commercial Vehicle Tax	60,661	60,201	62,301
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	49,079	54,216	58,737
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	385,424	650,000	650,000
Licenses & Permits	38,280	251,075	125,000
Charges for Service	1,566,584	757,637	529,268
Miscellaneous	0	569,881	180,500
Use of Assets	0	206,500	200,750
Interfund Transfers	1,365,335	2,863,041	3,622,602
Intrafund Transfers	4,544,423	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	3,825,260	1,073,000	2,000,000
TOTAL RECEIPTS	48,027,713	46,858,866	10,669,286
RESOURCES AVAILABLE	63,671,593	67,724,376	31,190,448
Expenditures:			
Salaries & Employee Benefits	11,190,740	15,230,950	14,807,457
Contractual Services	3,575,902	5,388,111	6,549,190
Unclassified Contractual Services	0	0	12,021,162
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	1,768,751	2,061,798	2,836,223
Capital Outlay	494,501	13,036,299	20,603,023
Debt Service	8,491,545	8,374,662	10,049,532
Losses	2,302	0	0
Miscellaneous	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	4,544,423	0	0
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	12,737,919	3,111,394	3,682,109
TOTAL EXPENDITURES	42,806,083	47,203,214	70,548,696
Unreserved Fund Balance, December 31	20,865,510	12,021,162	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	8,500,000	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
	Total Expenditures and Non-Appropriated Balance		70,548,696
		TAX REQUIRED	39,358,248
		Delinquency Computation	844,253
		Amount of 2024 Ad Valorem Tax	40,202,501

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2025

Adopted Budget Park Employee Benefit Fund	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	1,697,885	1,697,885	1,725,989
Reserved Fund Balance, January 1	870,192	0	0
Total Fund Balance, January 1	2,568,077	1,697,885	1,725,989
Receipts:			
Ad Valorem Tax	6,118,120	7,006,308	xxxxxxxxxxxxxxx
Delinquent Tax	(32,646)	31,195	41,479
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	456,680	528,394	561,619
Watercraft Tax	1,032	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	2,144	2,360	2,450
16/20M Vehicle Tax	650	641	641
Commercial Vehicle Tax	9,690	11,036	11,706
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	8,465	9,939	11,036
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	505	1,000	800
Licenses & Permits	0	0	0
Charges for Service	414,111	400,000	1,650,213
Miscellaneous	519,828	1,459,987	402,000
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	7,498,579	9,450,860	2,681,944
RESOURCES AVAILABLE	10,066,656	11,148,745	4,407,933
Expenditures:			
Salaries & Employee Benefits	8,267,743	9,222,110	10,469,169
Contractual Services	42,373	56,630	149,817
Unclassified Contractual Services	0	0	1,725,989
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	58,655	48,800	52,900
Capital Outlay	0	0	0
Debt Service	0	0	0
Losses	0	95,216	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	8,368,771	9,422,756	12,397,875
Unreserved Fund Balance, December 31	1,697,885	1,725,989	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	12,397,875
		TAX REQUIRED	7,989,942
		Delinquency Computation	171,388
		Amount of 2024 Ad Valorem Tax	8,161,330

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS
Johnson County 2025

Adopted Budget
Park Enterprise Fund

	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unreserved Fund Balance, January 1	12,685,612	18,271,956	11,345,467
Reserved Fund Balance, January 1	0	0	7,000,000
Total Fund Balance, January 1	12,685,612	18,271,956	18,345,467
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	7,352,392	113,375	71,636
Licenses & Permits	945	2,100	840
Charges for Service	25,877,957	28,744,352	30,978,860
Miscellaneous	3,626,399	3,893,602	4,035,461
Use of Assets	57,451	59,056	59,056
Interfund Transfers	0	1,155,421	147,412
Intrafund Transfers	2,188	572	3,937
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	36,917,332	33,968,478	35,297,202
RESOURCES AVAILABLE	49,602,944	52,240,434	53,642,669
Expenditures:			
Salaries & Employee Benefits	18,906,631	18,261,890	19,100,890
Contractual Services	7,905,669	11,499,316	11,506,111
Unclassified Contractual Services	0	0	11,345,467
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	3,172,004	3,998,703	4,331,121
Capital Outlay	52,326	0	7,000,000
Debt Service	0	0	0
Miscellaneous	16,195	10,150	10,150
Transfer to Public Works	0	0	0
Transfer to Capital Project	0	0	0
Transfer to PBC	0	0	0
Intrafund Transfer	2,188	572	3,937
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	1,275,975	124,336	344,993
TOTAL EXPENDITURES	31,330,988	33,894,967	53,642,669
Unreserved Fund Balance, December 31	18,271,956	11,345,467	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	7,000,000	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
	Total Expenditures and Non-Appropriated Balance		53,642,669
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2024 Ad Valorem Tax	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

State of Kansas
Budget Form D1
2025

Item Purchased	Contract Date	Term of Contract (months)	Int. Rate %	Total Amount Financed (Beg. Princ.)	Principal Balance On 01/01/2024	Payments Due 2024	Payments Due 2024
							-
Totals				$ -	$ -	$ -	$ -

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