ATTACHMENT I
STATE OF KANSAS
City/County
2026

CERTIFICATE

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

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

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

ATTACHMENT I

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

List any resolution or ordinance setting a fund levy limit:

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

Attest: 8-28-2025

2025

Deputy County Clerk

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

Governing Body

RESOLUTION NO. 081-25

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

*****

At a public hearing of the Board of County Commissioners to consider exceeding the revenue neutral rate for the Johnson County Park and Recreation Taxing District for fiscal year 2026, conducted on Wednesday, August 20, 2025, there came before the Board for consideration the matter of adopting a Resolution to exceed the revenue neutral rate in the levy of property taxes in support of the budget for the Johnson County Park and Recreation Taxing District for fiscal year 2026.

The Board, after full consideration, upon a motion duly made, seconded and carried, adopted Resolution No. 081-25 to-wit:

*****

WHEREAS, the Board of County Commissioners is the governing body of Johnson County, a taxing subdivision of the State of Kansas, and has the authority and responsibility to establish and provide necessary and prudent levels of governmental services and public improvements to serve the best interests of the County and its citizens and to preserve the public health, safety and welfare, while exercising fiscal responsibility to minimize the burden of taxation and to ensure the most cost-effective expenditure of public funds; and

WHEREAS, the Board annually adopts a budget for the governmental services of Johnson County, which includes three separate taxing fund districts: the Johnson County

Taxing District, the Johnson County Library Taxing District, and the Johnson County Park and Recreation Taxing District; and

WHEREAS, the Board of County Commissioners remains committed to its practice of reducing the tax levy whenever possible and increasing taxes only as prudently advisable to maintain effective governmental services, fund voter-approved projects, or to meet the needs for public improvements; and

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

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

WHEREAS, the revenue neutral rate for the Johnson County Park and Recreation Taxing District for fiscal year 2026 is 2.836 mills; and

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

WHEREAS, if approved and adopted as proposed, the budget would include authorized expenditures of $137,598,352 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 $51,490,671, at an estimated mill levy of 3.020 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, 2025, allowing all interested taxpayers an opportunity to be heard at the hearing; and

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

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Johnson County, Kansas that the Board hereby approves the levy of property taxes in support of the budget for the Johnson County Park and Recreation Taxing District for the 2026 budget year that requires a property tax rate exceeding the revenue neutral rate of 2.836 mills.

Adopted this 20th day of August, 2025.

BOARD OF COUNTY COMMISSIONERS
OF JOHNSON COUNTY, KANSAS

Mike Kelly, Chairman

ATTEST:

Megan Johnson, Deputy County Clerk

APPROVED AS TO FORM:

Peg Trent, Chief Counsel

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

State of Kansas
Budget Form D1
2026

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

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

JOHNSON COUNTY

STATE OF KANSAS

CERTIFICATE

- August 20, 2025 -

STATE OF KANSAS }
COUNTY OF JOHNSON

I the undersigned, as Deputy County Clerk of Johnson County, Kansas, hereby certify that at a Public Hearing - Budget of the Board of County Commissioners in Support of the Johnson County Parks and Recreation Taxing District, conducted on Wednesday, August 20. 2025. the attached Roll Call for Resolution No. 081-25 was approved and recorded as according to the attached. This certificate remains in full force and effect, and has not been altered, amended, or rescinded by action of the Board of County Commissioners.

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

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

By: _____
Megan Johnson, Deputy County Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on 8/20/2025
Resolution No. 081-25

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

Certified:

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

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

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

Proof of Publication

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

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

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

Maureen Gillespie, Legal Notices Billing Clerk

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

Notary Public

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

L24648
Publication Fees: $67.04

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

STATE OF KANSAS
City/County
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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

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

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

BUDGET SUMMARY

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

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

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

*Tax Rates are expressed in mills.

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

Megan Johnson
Deputy County Clerk

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

7/8

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget Park and Recreation Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	20,865,510	17,949,150	17,782,369
Reserved Fund Balance, January 1	0	8,242,237	0
Total Fund Balance, January 1	20,865,510	26,191,387	17,782,369
Receipts:			
Ad Valorem Tax	36,905,326	39,358,248	xxxxxxxxxxxxxxx
Delinquent Tax	103,506	160,537	165,326
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	45,508	37,000	35,000
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	2,934,472	2,962,174	3,175,500
Watercraft Tax	6,609	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	12,683	12,493	12,368
16/20M Vehicle Tax	3,699	3,606	3,534
Commercial Vehicle Tax	62,323	63,257	64,206
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	56,328	61,959	66,916
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	2,171,651	650,000	650,000
Licenses & Permits	58,633	125,000	155,000
Charges for Service	1,580,167	529,268	528,161
Miscellaneous	(1,756,386)	180,500	654,298
Use of Assets	(28,150)	200,750	166,750
Interfund Transfers	1,285,132	3,622,602	4,006,120
Intrafund Transfers	3,162,053	0	0
Reimbursement From Other Funds	0	0	0
Unencumbered Balance Forward	0	0	0
Cancelled Encumbrances	0	xxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest on Idle Funds	4,798,631	2,000,000	3,000,000
TOTAL RECEIPTS	51,402,185	49,967,394	12,683,179
RESOURCES AVAILABLE	72,267,695	76,158,781	30,465,548
Expenditures:			
Salaries & Employee Benefits	12,692,096	14,656,335	15,322,068
Contractual Services	4,016,039	6,549,190	6,907,283
Unclassified Contractual Services	0	0	17,782,369
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	1,513,614	2,836,223	2,302,041
Capital Outlay	2,084,399	20,618,773	14,331,755
Debt Service	8,529,585	10,033,782	9,642,700
Losses	22,550	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	3,162,053	0	0
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	14,055,972	3,682,109	4,442,689
TOTAL EXPENDITURES	46,076,308	58,376,412	70,730,905
Unreserved Fund Balance, December 31	17,949,150	17,782,369	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	8,242,237	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	70,730,905
		TAX REQUIRED	40,265,357
		Delinquency Computation	863,710
		Amount of 2025 Ad Valorem Tax	41,129,067

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget Park Employee Benefit Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	681,941	681,941	848,722
Reserved Fund Balance, January 1	1,015,944	0	0
Total Fund Balance, January 1	1,697,885	681,941	848,722
Receipts:			
Ad Valorem Tax	6,934,066	7,989,942	xxxxxxxxxxxxxxx
Delinquent Tax	19,792	28,568	28,000
Gross Earnings (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Motor Vehicle Tax	538,329	528,139	552,000
Watercraft Tax	1,214	0	0
Mineral Production Tax	0	0	0
Recreational Vehicle Tax	2,267	2,233	5,762
16/20M Vehicle Tax	591	576	564
Commercial Vehicle Tax	11,138	11,305	11,474
LAVTR	0	0	0
County City Revenue Sharing	0	0	0
Other Taxes	10,325	11,358	13,400
Mortgage Fees	0	0	0
Cost Allocation Revenue	0	0	0
Intergovernmental	0	800	800
Licenses & Permits	0	0	0
Charges for Service	427,579	1,650,213	1,759,679
Miscellaneous	452,402	402,000	409,000
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	8,177	0	0
TOTAL RECEIPTS	8,405,880	10,625,134	2,780,679
RESOURCES AVAILABLE	10,103,765	11,307,075	3,629,401
Expenditures:			
Salaries & Employee Benefits	9,393,510	10,255,636	12,805,019
Contractual Services	55,346	149,817	66,320
Unclassified Contractual Services	0	0	848,722
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	40,113	52,900	53,350
Capital Outlay	0	0	0
Debt Service	0	0	0
Losses	(67,145)	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	9,421,824	10,458,353	13,773,411
Unreserved Fund Balance, December 31	681,941	848,722	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	13,773,411
		TAX REQUIRED	10,144,010
		Delinquency Computation	217,594
		Amount of 2025 Ad Valorem Tax	10,361,604

FUND PAGE FOR FUNDS WITH A TAX LEVY

STATE OF KANSAS

Johnson County 2026

Adopted Budget Park Enterprise Fund	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unreserved Fund Balance, January 1	18,271,956	11,809,606	11,809,606
Reserved Fund Balance, January 1	0	6,753,109	0
Total Fund Balance, January 1	18,271,956	18,562,715	11,809,606
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	278,715	71,636	69,892
Licenses & Permits	1,120	840	840
Charges for Service	29,594,878	30,978,860	36,534,757
Miscellaneous	3,958,879	4,035,461	4,618,285
Use of Assets	60,120	59,056	59,056
Interfund Transfers	0	147,412	0
Intrafund Transfers	6,451	3,937	1,600
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	33,900,163	35,297,202	41,284,430
RESOURCES AVAILABLE	52,172,119	53,859,917	53,094,036
Expenditures:			
Salaries & Employee Benefits	18,034,222	18,853,999	21,518,976
Contractual Services	11,721,710	11,506,111	12,575,817
Unclassified Contractual Services	0	0	11,809,606
Cost Allocation Charges	0	0	0
Risk Management Charges	0	0	0
Commodities	3,056,594	4,331,121	4,108,505
Capital Outlay	315,920	7,000,000	2,692,744
Debt Service	0	0	0
Miscellaneous	46,176	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	6,451	3,937	1,600
Vehicle Equivelent Charges	0	0	0
Interfund Transfer	428,331	344,993	376,638
TOTAL EXPENDITURES	33,609,404	42,050,311	53,094,036
Unreserved Fund Balance, December 31	11,809,606	11,809,606	xxxxxxxxxxxxxxx
Reserved Fund Balance, December 31	6,753,109	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	53,094,036
		TAX REQUIRED	0
		Delinquency Computation	0
		Amount of 2025 Ad Valorem Tax	0

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

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

County Treas Motor Vehicle Estimate 28,685,372

County Treas Recreational Vehicle Estimate 114,718

County Treas 16/20M Vehicle Estimate 33,243

County Treas Commercial Vehicle Tax Estimate 589,303

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.07658

Recreational Vehicle Factor 0.00031

16/20M Vehicle Factor 0.00009

Commercial Vehicle Factor 0.00157

Watercraft Factor 0.00000

Schedule of Transfers
(Transfers Between Budgeted Funds)

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

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

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

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

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

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

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

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

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

STATEMENT OF INDEBTEDNESS

STATE OF KANSAS
City/County
2026

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

Revenue Bonds:

STATEMENT OF INDEBTEDNESS

STATE OF KANSAS
City/County
2026

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

STATEMENT OF INDEBTEDNESS

STATE OF KANSAS
City/County
2026

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