CERTIFICATE

To the Clerk of Johnson County, State of Kansas
We, the undersigned, officers of
City of Overland Park
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 expenditures for the various funds for the year 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

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Fund	**K.S.A.**				
General	12-101a	6	354,100,000	76,155,153	
Stormwater Utility Fund	Charter Ord. 79	10	24,630,000	5,391,354	
Bond and Interest Fund		12	18,500,000		
Business Improvement District Fund		13	180,000		
Golf Course Fund		14	16,710,000		
Infrastructure Improvement Sales Tax Fund		15	29,860,000		
Opioid Settlement Fund		16	1,730,000		
Soccer Fund		17	1,840,000		
Special Alcohol Control Fund		18	5,860,000		
Special Parks and Recreation Fund		19	3,375,000		
Special Street and Highway Fund		20	10,820,000		
Tax Increment Financing Fund		21	8,360,000		
Transient Guest Tax Fund		22	12,450,000		
Transient Guest Tax Capital Fund		23	7,380,000		
Transient Guest Tax Operating Fund		24	2,780,000		
Non-Budgeted Funds-A		25			
Non-Budgeted Funds-B		26			
Non-Budgeted Funds-C		27			
Non-Budgeted Funds-D		28			
Totals		xxxxx	498,575,000	81,546,507	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		29			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	13.944
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Gena McDonald
Director of Finance and Budget
Address:
8500 Santa Fe Drive
Overland Park, KS 66212
Email:
gena.mcdonald@opkansas.org
Attest: , 2025

County Clerk

Governing Body

City of Overland Park 2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	73,237,054	5,500,638	0	0	0	0
Debt Service						
Library						
Stormwater Utility Fund	5,184,075	389,362	0	0	0	0
TOTAL	78,421,129	5,890,000	0	0	0	0

County Treas Motor Vehicle Estimate	5,890,000
County Treas Recreational Vehicle Estimate	0
County Treas 16/20M Vehicle Estimate	0
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	0

Motor Vehicle Factor	0.07511
Recreational Vehicle Factor	0.00000
16/20M Vehicle Factor	0.00000
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General Fund	Bond & Interest Fund	11,500,715	11,770,000	13,340,000	OP Ord. B-2466, 2477, 2609
General Fund	Transient Guest Tax Capital Fund	3,000,000	3,000,000	500,000	OP CO 91 & 70, Ord. TGT-2705
General Fund	Internal Service Funds	1,166,378	1,020,000	100,000	KSA 44-505f,75-6110,12-2615
General Fund	Capital Improvements Fund	16,658,553	17,975,000	125,000,000	KSA 12-1,118
General Fund	Capital Improvements Fund (Facility Maint. Reserv	500,000	500,000	500,000	KSA 12-1,118
General Fund	Capital Projects Funds	1,116,253	-	-	KSA 12-1,118
General Fund	Maintenance (Capital Proj.)	23,177,500	20,015,000	24,075,000	KSA 12-1,118
General Fund	Equipment Reserve Fund	750,000	1,150,000	1,500,000	KSA 12-1,117
General Fund	Grants	34	-	-	KSA 12-1,118
Stormwater Utility Fund	Internal Service Funds	43,800	10,000	15,000	KSA 44-505f,75-6110,12-2615
Stormwater Utility Fund	Capital Projects Funds	2,500,000	1,900,000	4,700,000	KSA 12-1,118
Stormwater Utility Fund	Maintenance (Capital Proj.)	4,920,196	4,180,000	5,130,000	KSA 12-1,118
Stormwater Utility Fund	Capital Project Reserve	-	-	8,435,000	KSA 12-1,118
Bond & Interest Fund	General Fund	3,730	-	-	OP Ord. B-2466, 2477, 2609
Golf Course Fund	General Fund	205,000	205,000	205,000	KSA 12-101
Golf Course Fund	Internal Service Funds	3,500	-	-	KSA 44-505f,75-6110,12-2615
Golf Course Fund	Capital Projects Fund	1,400,000	250,000	1,850,000	KSA 44-505f,75-6110,12-2615
Golf Course Fund	Maintenance (Capital Proj.)	315,000	1,400,000	250,000	KSA 12-1,118
Golf Course Fund	Capital Projects Reserves	-	-	4,220,000	KSA 12-1,118
Infrastructure Improvement Sales Tax Fun	General Fund	150,000	150,000	150,000	KSA 12-197
Infrastructure Improvement Sales Tax Fun	Capital Projects Funds	11,100,000	10,890,000	15,575,000	KSA 12-1,118
Infrastructure Improvement Sales Tax Fun	Maintenance (Capital Proj.)	13,900,000	17,750,000	10,150,000	KSA 12-1,118
Infrastructure Improvement Sales Tax Fun	Capital Projects Reserves	-	-	3,985,000	KSA 12-1,118
Opioid Settlement Fund	Capital Projects Reserves	-	-	1,370,000	KSA 12-1,118
Soccer Operations Fund	Capital Projects Funds	150,000	-	-	KSA 12-1,118
Soccer Operations Fund	Maintenance (Capital Proj.)	195,000	100,000	100,000	KSA 12-1,118
Soccer Operations Fund	Equipment Reserve Fund	150,000	150,000	150,000	KSA 12-1,117
Soccer Operations Fund	Internal Service Funds	5,700	-	-	KSA 44-505f,75-6110,12-2615
Special Alcohol Control Fund	Internal Service Funds	30	-	3,385,000	KSA 44-505f,75-6110,12-2615
Special Parks and Recreation	Capital Projects Funds	675,000	675,000	675,000	KSA 12-1,118
Special Parks and Recreation	Maintenance (Capital Proj.)	1,200,000	900,000	900,000	KSA 12-1,118
Special Parks and Recreation	Capital Project Reserve	-	-	1,800,000	KSA 12-1,118
Special Street and Highway	Maintenance (Capital Proj.)	5,000,000	5,500,000	5,500,000	KSA 12-1,118
Special Street and Highway	Capital Project Reserve	-	-	5,070,000	KSA 12-1,118
Transient Guest Tax Fund	Transient Guest Tax Capital Fund	1,167,138	1,297,000	1,395,000	OP CO 91 & 70, Ord. TGT-2705
Transient Guest Tax Fund	Transient Guest Tax Operating Fund	2,694,390	2,622,222	2,760,000	OP CO 91 & 70, Ord. TGT-2705
Transient Guest Tax - Capital Improvemen	Bond & Interest Fund	5,009,464	4,940,000	4,870,000	OP CO 91 & 70, Ord. TGT-2705
Transient Guest Tax - Capital Improvemen	Capital Projects Reserves	-	-	1,960,000	KSA 12-1,118
Capital Improvements Fund	Capital Projects Funds	14,161,295	Not Budgeted	Not Budgeted	KSA 12-1,118
Equipment Reserve Fund	Capital Projects Funds	-	Not Budgeted	Not Budgeted	KSA 12-1,118
Equipment Reserve Fund	Stormwater Utility Fund	-	Not Budgeted	Not Budgeted	KSA 12-1,118
Street Improvement Escrows	Capital Projects Funds	896,168	Not Budgeted	Not Budgeted	KSA 12-1,118
Street Improvement Escrows	Capital Improvements Fund	-	Not Budgeted	Not Budgeted	KSA 12-1,118
Grants	Capital Projects Funds	4,386,639	Not Budgeted	Not Budgeted	KSA 12-1,118
Parks & Recreation Trust	Capital Projects Funds	-	Not Budgeted	Not Budgeted	KSA 12-1,118
Capital Projects Funds	General Fund	687,845	Not Budgeted	Not Budgeted	KSA 12-1,118
Capital Projects Funds	Infrastructure Improvement Sales Tax	1,731,714	Not Budgeted	Not Budgeted	KSA 12-1,118
Capital Projects Funds	Capital Improvements Fund	2,040,245	Not Budgeted	Not Budgeted	KSA 12-1,118
Capital Projects Funds	Equipment Reserve Fund	2,352	Not Budgeted	Not Budgeted	KSA 12-1,117
Capital Projects Funds	Stormwater Utility Fund	1,649,973	Not Budgeted	Not Budgeted	KSA 12-1,118
Capital Projects Funds	Golf Course Fund	651	Not Budgeted	Not Budgeted	KSA 12-1,118
Capital Projects Funds	Bond & Interest Fund	27,820	Not Budgeted	Not Budgeted	KSA 12-1,118
Capital Projects Funds	Soccer Fund	2,794	Not Budgeted	Not Budgeted	KSA 12-1,118
	Totals	134,244,877	108,349,222	249,615,000	
	Adjustments*				
	Adjusted Totals	134,244,877	108,349,222	249,615,000	

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due Interest	Date Due Principal	Amount Due 2025 Interest	Amount Due 2025 Principal	Amount Due 2026 Interest	Amount Due 2026 Principal
General Obligation:											
Parks & Rec	6/20/2013	9/1/2025	1.66%	$ 10,868,492	$ 920,165	3/1 & 9/1	9/1	$ 23,004	$ 920,165	$ -	$ -
Streets & Thoroughfare	6/20/2013	9/1/2025	1.66%	4,427,349	374,835	3/1 & 9/1	9/1	9,371	374,835	-	-
Parks & Rec	10/14/2015	9/1/2025	3.00%	1,615,374	161,013	3/1 & 9/1	9/1	4,830	161,013	-	-
Parks & Rec	10/14/2015	9/1/2027	3.00%	17,613,040	5,020,718	3/1 & 9/1	9/1	150,622	1,697,413	99,699	1,673,573
Public Facility	10/14/2015	9/1/2025	3.00%	665,154	66,300	3/1 & 9/1	9/1	1,989	66,300	-	-
Public Facility	10/14/2015	9/1/2035	3.00%	5,340,000	810,000	3/1 & 9/1	9/1	96,513	270,000	88,413	270,000
Public Facility	10/14/2015	9/1/2035	3.25%	-	795,000	3/1 & 9/1	9/1	-	-	-	-
Public Facility	10/14/2015	9/1/2035	3.50%	-	1,325,000	3/1 & 9/1	9/1	-	-	-	-
Streets & Thoroughfare	10/14/2015	9/1/2025	3.00%	8,504,471	847,687	3/1 & 9/1	9/1	25,431	847,687	-	-
Streets & Thoroughfare	10/14/2015	9/1/2027	3.00%	856,960	244,282	3/1 & 9/1	9/1	7,328	82,587	4,851	81,427
Public Facility	9/14/2016	9/1/2030	5.00%	31,590,000	5,120,000	3/1 & 9/1	9/1	594,825	2,495,000	470,075	2,625,000
Public Facility	9/14/2016	9/1/2030	4.00%	-	2,760,000	3/1 & 9/1	9/1	-	-	-	-
Public Facility	9/14/2016	9/1/2030	2.50%	-	5,815,000	3/1 & 9/1	9/1	-	-	-	-
Public Facility	9/14/2016	9/1/2030	2.75%	-	3,020,000	3/1 & 9/1	9/1	-	-	-	-
Parks & Rec	9/18/2017	9/1/2029	3.55%	2,766,931	1,395,802	3/1 & 9/1	9/1	47,443	278,456	36,305	278,456
Streets & Thoroughfare	9/18/2017	9/1/2029	3.55%	1,158,069	584,198	3/1 & 9/1	9/1	19,857	116,544	15,195	116,544
Parks & Rec	12/5/2018	9/1/2028	5.00%	2,922,918	1,188,487	3/1 & 9/1	9/1	145,670	288,275	121,305	288,275
Parks & Rec - Golf*	12/5/2018	9/1/2038	5.00%	3,980,521	2,786,365	3/1 & 9/1	9/1	78,074	199,026	78,074	199,026
Public Facility	12/5/2018	9/1/2038	5.00%	11,602,419	8,181,347	3/1 & 9/1	9/1	261,371	569,249	232,908	569,249
Storm Drainage	12/5/2018	9/1/2028	5.00%	233,833	93,442	3/1 & 9/1	9/1	10,726	23,360	9,558	23,360
Streets & Thoroughfare	12/5/2018	9/1/2028	5.00%	4,505,309	1,800,358	3/1 & 9/1	9/1	206,659	450,090	184,154	450,090
Parks & Rec	10/21/2021	9/1/2031	4.00%	673,000	470,701	3/1 & 9/1	9/1	18,828	67,243	16,138	67,243
Public Facility	10/21/2021	9/1/2031	4.00%	6,238,000	4,362,869	3/1 & 9/1	9/1	174,515	623,267	149,584	623,267
Public Facility	10/21/2021	9/1/2041	4.00%	9,480,000	8,060,000	3/1 & 9/1	9/1	322,400	475,000	303,400	475,000
Streets & Thoroughfare	10/21/2021	9/1/2031	4.00%	6,795,000	4,752,440	3/1 & 9/1	9/1	190,097	678,920	162,941	678,920
Street Lights	10/21/2021	9/1/2031	4.00%	3,859,000	2,698,990	3/1 & 9/1	9/1	107,960	385,570	92,537	385,570
Parks & Rec	11/16/2022	9/1/2032	5.00%	692,233	565,486	3/1 & 9/1	9/1	28,274	70,686	24,740	70,686
Public Facility	11/16/2022	9/1/2042	5.00%	4,805,000	1,960,000	3/1 & 9/1	9/1	195,000	245,000	182,750	245,000
Public Facility	11/16/2022	9/1/2042	4.00%	-	1,930,000	3/1 & 9/1	9/1	-	-	-	-
Public Facility	11/16/2022	9/1/2042	4.13%	-	480,000	3/1 & 9/1	9/1	-	-	-	-
Streets & Thoroughfare	11/16/2022	9/1/2032	5.00%	13,507,767	11,034,514	3/1 & 9/1	9/1	551,726	1,379,314	482,760	1,379,314
Parks & Rec	12/18/2024	9/1/2034	5.00%	1,880,000	1,850,000	3/1 & 9/1	9/1	65,007	185,000	83,250	185,000
Public Facility	12/18/2024	9/1/2044	5.00%	7,790,000	5,695,000	3/1 & 9/1	9/1	252,824	375,000	341,000	380,000
Public Facility	12/18/2024	9/1/2044	4.00%	-	1,875,000	3/1 & 9/1	9/1	-	-	-	-
2025/2026 Issue	TBD	TBD	TBD	64,695,000	-	3/1 & 9/1	9/1	7,731	4,026	1,748,437	2,284,026
Total G.O. Bonds					**89,045,000**			**3,598,075**	**13,329,026**	**4,928,074**	**13,349,026**
Revenue Bonds:											
N one											
Total Revenue Bonds					**-**			**-**	**-**	**-**	**-**
Other:											
None											
Total Other					**-**			**-**	**-**	**-**	**-**
Total Indebtedness					**89,045,000**			**3,598,075**	**13,329,026**	**4,928,074**	**13,349,026**

**Debt serviced from Golf Fund. All other debt is serviced through the Bond and Interest Fund.*

***Total Excluding Golf**	**$3,520,000**	**$13,130,000**	**$4,850,000**	**$13,150,000**

City of Overland Park 2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	101,538,365	114,748,015	120,500,000
Receipts:			
Ad Valorem Tax	67,868,782	71,686,000	xxxxxxxxxxxxxxxx
Delinquent Tax	79,594	80,000	300,000
Motor Vehicle Tax	5,325,252	5,500,000	5,500,000
Recreational Vehicle Tax	0		
16/20M Vehicle Tax	0		
Commercial Vehicle Tax	51,205	60,000	60,000
Watercraft Tax	0		
Gross Earning (Intangible) Tax	0		
Special Assessments	36,879	25,000	25,000
TIF Property Tax Allocation			(1,010,000)
SALES TAX:			
Sales Tax- City	64,674,077	65,408,150	67,000,000
Sales Tax-County	22,974,174	22,893,152	23,500,000
Sales Tax County .25	5,743,562	5,625,000	5,750,000
Sales Tax County-School	5,743,562	5,625,000	5,750,000
Sales Tax County Courthouse	5,737,926	5,625,000	5,750,000
USER FEES, FINES AND CHARGES:			
Franchise Fees	10,572,192	10,633,500	10,553,500
City Clerk Fees and Charges	314,845	307,740	312,625
Municipal Court Fees, Fines and Charges	2,204,750	2,162,000	2,162,000
Parks and Recreation Fees and Charges	6,320,325	6,292,950	6,588,650
Planning & Dev Fees and Charges	4,977,947	5,248,100	4,914,600
Public Safety Fees and Charges	289,286	126,000	114,500
Public Works Fees and Charges	298,958	402,000	403,000
INTERGOVERNMENTAL:			
Rental Car Excise Tax	68,675	65,000	65,000
Liquor Tax	1,922,271	1,950,000	2,000,000
OTHER REVENUE:			
Sponsorships and Contributions	0	0	0
Reimbursements	7,469,517	9,002,340	8,666,825
Miscellanous Revenue	1,013,349	923,000	919,300

TRANSFERS FROM OTHER FUNDS:			
Infrastructure Improvement Sales Tax	150,000	150,000	150,000
Golf Course Fund	205,000	205,000	205,000
Grant Funding	0	0	0
Capital/Maint Projects	687,845	0	0
Bond & Interest Fund	3,730	0	0
USE OF MONEY & PROPERTY:			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	7,290,310	7,007,053	8,373,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**222,024,013**	**227,001,985**	**158,053,000**
Resources Available:	**323,562,378**	**341,750,000**	**278,553,000**

City of Overland Park

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	323,562,378	341,750,000	278,553,000
Expenditures:			
FINANCE , ADMINISTRATION AND ECONOMIC DEVELOPMENT (FAED)			
Mayor & Council	697,431	816,113	925,300
Economic Development	709,391	790,000	1,036,000
City Manager	2,121,139	1,964,226	2,157,448
Communications	945,258	953,142	1,061,940
Emergency Management	654,333	337,979	349,377
Sustainability	410,403	450,847	391,706
Information Technology	10,340,041	12,506,740	15,213,326
Facilities Management	4,697,493	5,148,540	5,804,208
Municipal Court	2,930,802	3,587,973	3,938,007
Court Services	0	0	0
Law	2,340,051	2,167,329	2,511,794
Finance & Acctg	1,660,886	1,908,533	2,170,082
City Clerk	818,579	828,102	902,493
Human Resources	3,518,110	2,858,596	3,118,443
Payroll	377,457	412,986	443,705
Subtotal FAED	**32,221,374**	**34,731,106**	**40,023,829**
PUBLIC SAFETY			
Police Administration	4,202,993	3,455,720	4,832,094
Tactical Operations	25,553,021	30,281,696	34,693,291
Special Services Bureau	17,546,612	18,292,295	19,559,920
Subtotal Police Department	**47,302,626**	**52,029,711**	**59,085,305**
Fire Service Contracts	0	0	0
Fire Administration	1,898,384	2,008,955	2,228,889
Fire Operations	21,612,116	22,205,639	25,031,769
Fire Prevention	971,415	976,962	1,121,303
Fire Support Services	606,366	746,764	790,436
Fire Training	988,768	1,055,245	1,171,173
Fire Training Ctr	78,365	94,090	102,124
Merriam Fire Contract	3,164,127	2,962,591	3,505,000
Rural Fire District #2 Contract	2,974,896	3,241,374	3,740,000
Subtotal Fire Department	**32,294,437**	**33,291,620**	**37,690,694**
PUBLIC WORKS			
Public Works Administration	820,390	955,547	1,065,000
St Eng & Const	3,623,160	3,907,458	4,455,330
Traffic Services	1,931,230	2,110,685	2,334,178
Traffic Maint.	3,428,309	3,806,410	3,860,272
Street Maintenance	4,245,707	5,483,200	5,994,261

Fleet Maintenance	1,517,552	1,577,180	1,724,909
Subtotal Public Works Department	**15,566,348**	**17,840,480**	**19,433,950**
COMMUNITY DEVELOPMENT			
Parks & Recreation Administration	1,171,447	1,218,787	1,458,618
Parks & Forestry	4,499,792	4,995,657	5,373,854
Arboretum	2,307,967	2,202,391	2,585,784
Leisure Services	645,004	632,785	404,800
Community Centers	2,098,281	2,365,566	2,580,733
Arts and Events	0	0	471,370
Farmstead	2,771,713	2,566,426	2,755,344
Aquatics	1,679,060	1,713,289	1,727,667
Subtotal Parks & Recreation Departme	**15,173,264**	**15,694,901**	**17,358,170**
Planning & Development	1,714,791	1,801,848	2,038,096
Community Services	1,220,644	1,831,125	1,945,134
Building Safety	2,668,820	2,790,277	3,150,047
Engineering Serv	1,202,882	1,297,716	1,470,456
Strategic Planning	1,579,744	1,761,216	1,889,319
Subtotal Planning & Development Dep	**8,386,881**	**9,482,182**	**10,493,052**
TOTAL OPERATING BUDGET	**150,944,930**	**163,070,000**	**184,085,000**
Transfer to other Funds:			
Transfer to Bond & Interest Fund	11,500,715	11,770,000	13,340,000
Transfer to Transient Guest Capital Fund	3,000,000	3,000,000	500,000
Transfer to Transient Guest Tax Operatir	0	0	0
Transfer to Internal Service Funds	1,166,378	1,020,000	100,000
Transfer to Capital Improvements Funds	16,658,553	17,975,000	125,000,000
Transfer to Capital Improvements Fund (	500,000	500,000	500,000
Transfer to Capital Projects Fund	1,116,253	0	0
Transfer to Maintenance (Capital Proj.)	23,177,500	20,015,000	24,075,000
Transfer to Equipment Reserve Fund	750,000	1,150,000	1,500,000
Transfer to Grants	34	0	0
Subtotal Transfers	**57,869,433**	**55,430,000**	**165,015,000**
Cash Reserve (2026 column)			
Miscellaneous/Contingency	0	2,750,000	5,000,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**208,814,363**	**221,250,000**	**354,100,000**
Unencumbered Cash Balance Dec 31	114,748,015	120,500,000	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	306,600,000	332,470,000	354,100,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	354,100,000
		Tax Required	75,547,000
	Delinquent Comp Rate:	0.805%	608,153
		Amount of 2025 Ad Valorem Tax	76,155,153

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Stormwater Utility Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,918,353	9,753,973	11,460,000
Receipts:			
PROPERTY TAXES:			
Ad Valorem Tax	4,803,099	5,075,000	xxxxxxxxxxxxxxxx
Delinquent Tax	5,689	10,000	20,000
Motor Vehicle Tax	376,771	380,000	390,000
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax	3,623	5,000	5,000
Watercraft Tax			
TIF Allocation			-72,000
USER FEES, FINES AND CHARGES:			
Stormwater Utility Fee	6,066,610	6,425,000	6,455,000
INTERGOVERNMENTAL:			
Rental Car Excise Tax	4,859	6,027	5,000
OTHER REVENUE:			
Reimbursements	325,000	350,000	350,000
TRANSFERS FROM OTHER FUNDS:			
Equipment Reserve Fund	0	0	0
Capital/Maint Projects	1,649,973	60,000	60,000
USE OF MONEY & PROPERTY:			
Interest on Idle Funds	568,596	600,000	608,700
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,804,220**	**12,911,027**	**7,821,700**
Resources Available:	**20,722,573**	**22,665,000**	**19,281,700**

Adopted Budget **Stormwater Utility Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Operational Expenditures:			
Stormwater Engineering	1,176,335	1,674,442	1,986,894
Stormwater Maintenance	2,326,927	3,119,386	3,730,700
Stormwater BMP Monitoring	1,342	121,172	132,406
Transfer to other Funds:			
Equipment Reserve Fund	0	0	0
Internal Service Funds	43,800	10,000	15,000
Capital Project Funds	2,500,000	1,900,000	4,700,000
Maintenance Projects	4,920,196	4,180,000	5,130,000
Capital Project Reserve	0	0	8,435,000
Contingency	0	200,000	500,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,968,600**	**11,205,000**	**24,630,000**
Unencumbered Cash Balance Dec 31	9,753,973	11,460,000	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	15,420,000	19,460,000	24,630,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,630,000
		Tax Required	5,348,300
	Delinquent Comp Rate:	0.805%	43,054
		Amount of 2025 Ad Valorem Tax	5,391,354

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Bond and Interest Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	250,000	250,000	250,000
Receipts:			
Bond Proceeds	0	0	0
Special Assessments	29,307	35,000	35,000
Transfers from Other Funds:			
General Fund	11,500,715	11,770,000	13,340,000
Capital Projects	27,820	0	0
Transient Guest Tax - Capital Fund	5,009,464	4,940,000	4,870,000
Interest on Idle Funds	5,786	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,573,092**	**16,750,000**	**18,250,000**
Resources Available:	**16,823,092**	**17,000,000**	**18,500,000**
Expenditures:			
Debt Service:			
Bond Principal	12,830,974	13,130,000	13,150,000
Bond Interest	3,738,388	3,520,000	4,850,000
Commission and Postage	0	100,000	500,000
Transfer to General Fund	3,730	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,573,092**	**16,750,000**	**18,500,000**
Unencumbered Cash Balance Dec 31	250,000	250,000	0
2024/2025/2026 Budget Authority Amount	18,900,000	17,550,000	18,500,000

Adopted Budget

Business Improvement District Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Business Service Fee	162,343	175,000	175,000
Finance Charges	3,736	4,000	4,000
Interest on Idle Funds	602	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**166,681**	**180,000**	**180,000**
Resources Available:	**166,681**	**180,000**	**180,000**
Expenditures:			
Downtown Overland Park Partnership	166,681	180,000	180,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**166,681**	**180,000**	**180,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	180,000	180,000	180,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf Course Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,329,887	4,637,228	4,610,000
Receipts:			
Green Fees	7,253,974	7,123,000	7,218,000
Pro-Shop Revenues	429,736	500,000	510,000
Food & Beverage	3,864,508	3,887,000	4,272,000
Transfer from Capital Projects	651	0	0
Interest on Idle Funds	123,392	92,772	100,000
Miscellaneous	-243	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,672,018**	**11,602,772**	**12,100,000**
Resources Available:	**16,001,905**	**16,240,000**	**16,710,000**
Expenditures:			
St. Andrews Operations & Maint.	3,222,600	3,574,082	3,624,904
Skyes/Lady Operations & Maint.	5,941,476	5,910,678	6,255,096
Debt Service	277,101	280,000	280,000
Transfer to Other Funds:			
General Fund (Overhead)	205,000	205,000	205,000
Internal Service Funds	3,500	0	0
Capital Projects	1,400,000	250,000	1,850,000
Maintenance Projects Fund	315,000	1,400,000	250,000
Capital Project Reserve	0	0	4,220,000
Miscellaneous	0	10,240	25,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,364,677**	**11,630,000**	**16,710,000**
Unencumbered Cash Balance Dec 31	4,637,228	4,610,000	0
2024/2025/2026 Budget Authority Amount	14,660,000	16,280,000	16,710,000

Adopted Budget

Infrastructure Improvement Sales Tax F	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,359,687	7,703,599	4,340,000
Receipts:			
Sales Tax- City	20,479,623	24,530,000	25,120,000
Transfers from Other Funds:			
Capital Projects Fund	1,731,714	615,000	100,000
Interest on Idle Funds	282,575	301,401	300,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,493,912**	**25,446,401**	**25,520,000**
Resources Available:	**32,853,599**	**33,150,000**	**29,860,000**
Expenditures:			
Transfers to Other Funds:			
General Fund	150,000	150,000	150,000
Capital Projects	11,100,000	10,890,000	15,575,000
Maintenance Projects	13,900,000	17,750,000	10,150,000
Capital Project Reserve	0	0	3,985,000
Miscellaneous	0	20,000	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,150,000**	**28,810,000**	**29,860,000**
Unencumbered Cash Balance Dec 31	7,703,599	4,340,000	0
2024/2025/2026 Budget Authority Amount	30,670,000	28,820,000	29,860,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Opioid Settlement Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	725,927	1,471,512	1,470,000
Receipts:			
Opioid Settlement Funds	816,062	230,000	245,000
Interest on Idle Funds	37,481	18,488	15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**853,543**	**248,488**	**260,000**
Resources Available:	**1,579,470**	**1,720,000**	**1,730,000**
Expenditures:			
Operational Expenditures:			
Municipal Court	7,958	146,000	146,000
Police Department	0	0	60,000
Outside Agency Contracts:			
United Community Services	100,000	100,000	150,000
Capital Project Reserves	0	0	1,370,000
Cash Reserve (2026 column)			
Miscellaneous	0	4,000	4,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**107,958**	**250,000**	**1,730,000**
Unencumbered Cash Balance Dec 31	1,471,512	1,470,000	0
2024/2025/2026 Budget Authority Amount	1,020,000	1,320,000	1,730,000

Adopted Budget

Soccer Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	301,680	101,580	70,000
Receipts:			
Field Rental	1,278,435	1,226,000	1,300,000
Tenant Space Rental	85,009	85,000	85,000
Concessions	83,970	83,000	80,000
Sponsorships and Contributions	235,364	250,000	250,000
Transfer from Other Funds			
Capital Projects Fund	2,794	0	0
Interest on Idle Funds	11,864	12,000	15,000
Miscellaneous	915	2,420	40,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,698,351**	**1,658,420**	**1,770,000**
Resources Available:	**2,000,031**	**1,760,000**	**1,840,000**
Expenditures:			
Soccer Complex Operations	1,397,751	1,433,501	1,585,000
Transfer to:			
Capital Projects	150,000	0	0
Maintenance Projects	195,000	100,000	100,000
Equipment Reserve Fund	150,000	150,000	150,000
Internal Service Funds	5,700	0	0
Contingency	0	6,499	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,898,451**	**1,690,000**	**1,840,000**
Unencumbered Cash Balance Dec 31	101,580	70,000	0
2024/2025/2026 Budget Authority Amount	2,060,000	1,920,000	1,840,000

City of Overland Park 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol Control Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,834,590	3,864,385	3,680,000
Receipts:			
Liquor Tax	1,922,271	1,950,000	2,000,000
Interest on Idle Funds	162,828	175,615	180,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,085,099**	**2,125,615**	**2,180,000**
Resources Available:	**5,919,689**	**5,990,000**	**5,860,000**
Expenditures:			
Finance & Administration:			
Mayor & Council	750	16,701	9,375
Court Services	122,718	128,530	147,983
Public Safety:			
Police Drug Prevention Programs	681,806	877,269	991,517
Outside Agency Contracts:			
United Community Services - DAC	1,250,000	1,287,500	1,326,125
Transfers to Other Funds:			
Transfer to Internal Service Funds	30	0	3,385,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,055,304**	**2,310,000**	**5,860,000**
Unencumbered Cash Balance Dec 31	3,864,385	3,680,000	0
2024/2025/2026 Budget Authority Amount	5,130,000	5,470,000	5,860,000

Adopted Budget

Special Parks and Recreation Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	686,593	899,451	1,325,000
Receipts:			
Liquor Tax	1,922,271	1,950,000	2,000,000
Transfer from Other Funds			
Capital Projects Fund	134,328	20,000	20,000
Interest on Idle Funds	31,259	30,549	30,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,087,858**	**2,000,549**	**2,050,000**
Resources Available:	**2,774,451**	**2,900,000**	**3,375,000**
Expenditures:			
Transfer to Other Funds:			
Capital Projects Fund	675,000	675,000	675,000
Maintenance Projects Fund	1,200,000	900,000	900,000
Capital Project Reserve	0	0	1,800,000
Cash Reserve (2026 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,875,000**	**1,575,000**	**3,375,000**
Unencumbered Cash Balance Dec 31	899,451	1,325,000	0
2024/2025/2026 Budget Authority Amount	1,950,000	2,860,000	3,375,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Street and Highway Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,558,187	5,067,353	4,970,000
Receipts:			
Gas Tax Distribution	5,366,042	5,400,000	5,700,000
Transfer from Other Funds			
Capital Projects Fund	0	0	0
Interest on Idle Funds	143,124	152,647	150,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,509,166**	**5,552,647**	**5,850,000**
Resources Available:	**10,067,353**	**10,620,000**	**10,820,000**
Expenditures:			
Transfer to Other Funds:			
Maintenance Projects	5,000,000	5,500,000	5,500,000
Capital Project Reserve	0	0	5,070,000
Contingency	0	150,000	250,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,000,000**	**5,650,000**	**10,820,000**
Unencumbered Cash Balance Dec 31	5,067,353	4,970,000	0
2024/2025/2026 Budget Authority Amount	10,100,000	10,700,000	10,820,000

Adopted Budget

Tax Increment Financing Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	539,966	614,914	1,000,000
Receipts:			
Ad Valorem Property Tax:			
Incremental Property Tax	4,342,306	5,500,000	7,240,000
City Sales Tax	68,415	70,000	70,000
Contributions	18,916	75,086	50,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,429,637**	**5,645,086**	**7,360,000**
Resources Available:	**4,969,603**	**6,260,000**	**8,360,000**
Expenditures:			
Administrative Costs	257,031	390,000	400,000
TIF Construction Expense	4,097,658	4,870,000	7,460,000
Other Contractual	0	0	500,000
Cash Reserve (2026 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,354,689**	**5,260,000**	**8,360,000**
Unencumbered Cash Balance Dec 31	614,914	1,000,000	0
2024/2025/2026 Budget Authority Amount	6,100,000	8,420,000	8,360,000

City of Overland Park 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Transient Guest Tax Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Guest Tax	11,944,696	11,800,000	12,420,000
Interest on Idle Funds	0	0	30,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,944,696**	**11,800,000**	**12,450,000**
Resources Available:	**11,944,696**	**11,800,000**	**12,450,000**
Expenditures:			
OPDC Hotel - DSSA Appropriation	8,083,168	7,866,667	8,280,000
Transfer to TGT Capital Fund	1,167,138	1,297,000	1,395,000
Transfer to TGT Operating Fund	2,694,390	2,622,222	2,760,000
Cash Reserve (2026 column)			
Miscellaneous	0	14,111	15,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,944,696**	**11,800,000**	**12,450,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	11,925,000	11,370,000	12,450,000

**2024 Over budget due to year-end accurrals completed in February 2025.*

See Tab A **See Tab C**

Adopted Budget

Transient Guest Tax Capital Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,934,479	5,884,011	4,970,000
Receipts:			
Transfers from Other Funds:			
Transient Guest Tax Fund	1,167,138	1,297,000	1,395,000
General Fund	3,000,000	3,000,000	500,000
Capital/Maint Projects	0	0	0
Convention Center Operations	1,223,349	400,000	500,000
Interest on Idle Funds	15,558	18,989	15,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,406,045**	**4,715,989**	**2,410,000**
Resources Available:	**11,340,524**	**10,600,000**	**7,380,000**
Expenditures:			
Convention Center Operations	447,049	690,000	550,000
Transfers to Other Funds:			
Bond & Interest	5,009,464	4,940,000	4,870,000
Capital/Maintenance Project	0	0	0
Capital Project Reserve	0	0	1,960,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,456,513**	**5,630,000**	**7,380,000**
Unencumbered Cash Balance Dec 31	5,884,011	4,970,000	0
2024/2025/2026 Budget Authority Amount	9,260,000	8,430,000	7,380,000

City of Overland Park 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Transient Guest Tax Operating Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfers from Other Funds:			
Transient Guest Tax Fund	2,694,390	2,622,222	2,760,000
General Fund	0	0	0
Interest on Idle Funds	0	0	20,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,694,390**	**2,622,222**	**2,780,000**
Resources Available:	**2,694,390**	**2,622,222**	**2,780,000**
Expenditures:			
Finance & Administration:			
Overland Park CVB Contract	2,694,390	2,622,222	2,760,000
Cash Reserve (2026 column)			
Miscellaneous	0	0	20,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,694,390**	**2,622,222**	**2,780,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	2,650,000	2,550,000	2,780,000

**2024 Over budget due to year-end accurrals completed in February 2025.*

See Tab A* **See Tab C**

City of Overland Park

NON-BUDGETED FUNDS (A) 2026

(Only the actual budget year for 2024 is report

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:			
Capital Improvements Fund		**Equipment Reserve Fund**		**Street Improvement Escrows**			
Unencumbered		Unencumbered		Unencumbered			Total
Cash Balance Jan 1	42,236,036	Cash Balance Jan 1	10,553,358	Cash Balance Jan 1	12,501,186		65,290,580
Receipts:		Receipts:		Receipts:			
Transfers:		Transfers:		Escrow Revenue	772,775		
General Fund	17,158,553	General Fund	750,000	Transfers:			
Capital Projects	2,040,245	Capital Projects	2,352	Capital Projects	0		
Escrows	0	Soccer Fund	150,000				
		Stormwater Utility	0				
Reimbursements	0						
Interest on Idle Funds	2,470,636	Interest on Idle Funds	479,462	Interest on Idle Funds	374,818		
Total Receipts	21,669,434	Total Receipts	1,381,814	Total Receipts	1,147,593	0	24,198,841
Resources Available:	63,905,470	Resources Available:	11,935,172	Resources Available:	13,648,779	0	89,489,421
Expenditures:		Expenditures:		Expenditures:			
Transfers:		Transfers:		Transfers:			
Capital Projects	14,161,295	Capital Projects	0	Capital Projects	896,168		
		Stormwater Fund	0	Capital Improvements Fund	0		
				Refunds	806,486		
				Legal Fees	0		
Total Expenditures	14,161,295	Total Expenditures	0	Total Expenditures	1,702,654	0	15,863,949
Cash Balance Dec 31	49,744,175	Cash Balance Dec 31	11,935,172	Cash Balance Dec 31	11,946,125	0	**73,625,472**
							73,625,472

City of Overland Park

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:			
Grants		**Special Tax Financing**		**Parks & Recreation Trust**		**Art in the Woods**			
Unencumbered		Unencumbered		Unencumbered		Unencumbered			Total
Cash Balance Jan 1	12,160,184	Cash Balance Jan 1	10,560,250	Cash Balance Jan 1	202,297	Cash Balance Jan 1	3,005		22,925,736
Receipts:		Receipts:		Receipts:		Receipts:			
Intergovernmental		Property Taxes	499,171	Contributions:					
Grant Revenue	-43,001	Sales Taxes	14,571,112	Farmstead	8,083				
		Bond Proceeds	0	Legacy of Greenry	0				
				Parks Improvements	10,647				
Tranfer from General Fund	34								
Other Reimbursements	1,477,708	Misc.	0						
Interest on Idle Funds	0	Interest on Idle Funds	221,212	Interest on Idle Funds	6,658	Interest on Idle Funds	99		
Total Receipts	1,434,741	Total Receipts	15,291,495	Total Receipts	25,388	Total Receipts	99	0	16,751,723
Resources Available:	13,594,925	Resources Available:	25,851,745	Resources Available:	227,685	Resources Available:	3,104	0	39,677,459
Expenditures:		Expenditures:		Expenditures:		Expenditures:			
Grant Programs:		Administrative Expenses	207,874	Commodities & Contracts	23,080	None	0		
COVID Programs	108,917	Project Distribution	8,297,016	Transfer to Capital Projects	0				
CDBG	796,594	Bond Payment	10,518,925						
Parks & Rec	393,959								
Public Safety	231,325								
Public Works	44,000								
Sustainability	197,132								
Transfer to Capital Projects	4,386,639								
Total Expenditures	6,158,566	Total Expenditures	19,023,815	Total Expenditures	23,080	Total Expenditures	0	0	25,205,461
Cash Balance Dec 31	7,436,359	Cash Balance Dec 31	6,827,930	Cash Balance Dec 31	204,605	Cash Balance Dec 31	3,104	0	**14,471,998**
									14,471,998

City of Overland Park

NON-BUDGETED FUNDS (C) 2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:			
Special Law Enforcement		**Memorial Trust Funds**		**Fiduciary Funds**			
Unencumbered		Unencumbered		Unencumbered			Total
Cash Balance Jan 1	1,783,728	Cash Balance Jan 1	17,310	Cash Balance Jan 1	199,399,595		201,200,633
Receipts:		Receipts:		Receipts:			
				Contributions:			
				Employer	4,574,280		
Forfeiture Revenue	123,139			Plan Members			
Misc .	850			Change Value of Investments	15,671,820		
				Interest	1,495,317		
				Dividends	2,418,870		
				Collections for Other Governments	314,262		
Interest on Idle Funds	52,144	Interest on Idle Funds	554				
Total Receipts	176,133	Total Receipts	554	Total Receipts	24,474,549	0	24,651,236
Resources Available:	1,959,861	Resources Available:	17,864	Resources Available:	223,874,144	0	225,851,869
Expenditures:		Expenditures:		Expenditures:			
Public Safety:		Cemetery Maint	1,236	Benefits Paid	8,043,665		
Commodities	11,897			Administrative Expenses	195,931		
Contractual Services	293,773			Payments to Other Governments	314,262		
Capital Outlay	229,346						
Total Expenditures	535,016	Total Expenditures	1,236	Total Expenditures	8,553,858	0	9,090,110
Cash Balance Dec 31	1,424,845	Cash Balance Dec 31	16,628	Cash Balance Dec 31	215,320,286	0	**216,761,759**
							216,761,759

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		
Capital Projects Funds		**Internal Service Funds**		
Unencumbered		Unencumbered		Total
Cash Balance Jan 1	32,697,318	Cash Balance Jan 1	17,127,200	49,824,518
Receipts:		Receipts:		
Intergovernmental Revenues	19,134,186	Charges for Services	15,942,143	
Bond Procceds	10,247,656	Reimbursements	20,379	
Transfers for Capital Projects:		Transfers from Other Funds:		
General Fund	1,116,253	General Fund	1,166,378	
Infrastructure Improvement Sales Tax	11,100,000	Stormwater Fund	43,800	
Special Parks & Rec	675,000	Golf Course Fund	3,500	
Capital Improvement Fund	13,398,837	Soccer Operations Fund	5,700	
Escrows	896,168	Special Alcohol Control Fund	30	
Stormwater Fund	2,500,000			
Golf Course Fund	1,400,000			
Soccer Fund	150,000			
Grant Funds	2,827,345			
Internal Service	0			
Law Enforcement Trust Fund	0			
Transfers for Maintenance Projects:				
General Fund	23,177,500			
Special Street & Highway	5,000,000			
Infrastructure Improvement Sales Tax	13,900,000			
Special Parks & Rec	1,200,000			
Transient Guest Tax - Capital	0			
Facility Maintenance Fund	37,458			
Grant Funds	1,559,294			
Capital Improvement Fund	725,000			
Stormwater Fund	4,920,196			
Golf Course Fund	315,000			
Soccer Fund	195,000			
Capital Project Reassignment	35,297,359			
Contributions & Reimbursements	4,431,833			
Interest on Idle Funds	0	Interest on Idle Funds	710,950	
Total Receipts	154,204,085	Total Receipts	17,892,880	172,096,965
Resources Available:	186,901,403	Resources Available:	35,020,080	221,921,483
Expenditures:		Expenditures:		
General Government	97,611,034	Claims Paid	12,635,449	
Capital Project Reassignment	35,297,359	Contractual Services	5,664,805	
Transfers to Other Funds:				
General Fund	687,845			
Infrastructure Improvement Sales Tax	1,731,714			
Special Parks & Rec	134,328			
Capital Improvements	2,040,245			
Equipment Reserve	2,352			
Stormwater Utility Fund	1,649,973			
Golf Course Fund	651			
Bond & Interest Fund	27,820			
Soccer Fund	2,794			
Total Expenditures	139,186,115	Total Expenditures	18,300,254	157,486,369
Cash Balance Dec 31	47,715,288	Cash Balance Dec 31	16,719,826	**64,435,114**
				64,435,114

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Overland Park

will meet on September 8, 2025 at 7:30 p.m. at Overland Park City Hall, 8500 Santa Fe Drive for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at City Hall and OPKansas.org and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	208,814,363	13.565	221,250,000	13.577	354,100,000	76,155,153	13.577
Stormwater Utility Fund	10,968,600	0.960	11,205,000	0.961	24,630,000	5,391,354	0.961
Bond and Interest Fund	16,573,092		16,750,000		18,500,000		
Business Improvement District Fund	166,681		180,000		180,000		
Golf Course Fund	11,364,677		11,630,000		16,710,000		
Infrastructure Improvement Sales Tax Fun	25,150,000		28,810,000		29,860,000		
Opioid Settlement Fund	107,958		250,000		1,730,000		
Soccer Fund	1,898,451		1,690,000		1,840,000		
Special Alcohol Control Fund	2,055,304		2,310,000		5,860,000		
Special Parks and Recreation Fund	1,875,000		1,575,000		3,375,000		
Special Street and Highway Fund	5,000,000		5,650,000		10,820,000		
Tax Increment Financing Fund	4,354,689		5,260,000		8,360,000		
Transient Guest Tax Fund	11,944,696		11,800,000		12,450,000		
Transient Guest Tax Capital Fund	5,456,513		5,630,000		7,380,000		
Transient Guest Tax Operating Fund	2,694,390		2,622,222		2,780,000		
Non-Budgeted Funds-A	15,863,949						
Non-Budgeted Funds-B	25,205,461						
Non-Budgeted Funds-C	9,090,110						
Non-Budgeted Funds-D	157,486,369						
Totals	516,070,303	14.525	326,612,222	14.538	498,575,000	81,546,507	14.538
						*Revenue Neutral Rate***	*13.944*
Less: Transfers	134,244,877		108,349,222		249,615,000		
Net Expenditure	381,825,426		218,263,000		248,960,000		
Total Tax Levied	74,109,042		78,421,129		xxxxxxxxxxxxx		
Assessed Valuation	5,102,034,255		5,394,135,744		5,609,100,000		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	106,260,000	92,655,000	89,045,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	106,260,000	92,655,000	89,045,000

*Tax rates are expressed in mills

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

Gena McDonald

City Official Title: Director of Finance and Budget

C E R T I F I C A T E

State of Kansas
County of Johnson
City of Overland Park

I, Elizabeth Kelley, City Clerk of the City of Overland Park, Kansas, hereby certify that the attached document is a true and correct copy of the September 8, 2025 Revenue Neutral Rate Hearing Roll Call as the same appears in my office.

In testimony whereof, I have hereunto signed my name and affixed the seal of said city this 9th day of September, 2025.

Elizabeth Kelley
City Clerk

(SEAL)

Revenue Neutral Rate Hearing

Roll Call

City of Overland Park

Hearing to Exceed Revenue Neutral Rate: September 8, 2025
Resolution No. 5058 (To Approve Exceeding the Revenue Neutral Rate)

Governing Body Member	Yes	No	Abstain
Richard Borlaza	X		
Melissa Cheatham	X		
Jeff Cox	X		
Holly Grummert	X		
Logan Heley	X		
Jim Kite	X		
Drew Mitrisin	X		
Scott Mosher		X	
Chris Newlin	X		
Sam Passer	X		
Gregg Riess	X		
Curt Skoog	X		
Inas Younis	X		

Attested to and certified by:

City Clerk

C E R T I F I C A T E

State of Kansas
County of Johnson
City of Overland Park

I, Elizabeth Kelley, City Clerk of the City of Overland Park, Kansas, hereby certify that the attached document is a true and correct copy of Resolution No. 5058 as the same appears in my office.

In testimony whereof, I have hereunto signed my name and affixed the seal of said city this 9th day of September, 2025.

Elizabeth Kelley
City Clerk

(SEAL)

RESOLUTION NO. 5058

A RESOLUTION OF THE CITY OF OVERLAND PARK, KANSAS, APPROVING THE LEVY OF A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS, the Revenue Neutral Rate for the City of Overland Park, Kansas (the "City"), was calculated as 13.944 mills; and

WHEREAS, the budget proposed by the Governing Body of the City requires the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body of the City held a hearing on September 8, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give testimony; and

WHEREAS, the Governing Body of the City, having heard testimony, finds it necessary to exceed the Revenue Neutral Rate;

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF OVERLAND PARK, KANSAS, AS FOLLOWS:

Section 1. The Governing Body of the City hereby approves exceeding the Revenue Neutral Rate of 13.944 mills and directs the City Manager and City Clerk to take action necessary to exceed the Revenue Neutral Rate.

Section 2. This Resolution shall be in full force and effect from and after its adoption.

[Remainder of the page intentionally left blank. Signatures on the following page.]

ADOPTED by the Governing Body this 8th day of September, 2025.

APPROVED AND SIGNED by the Mayor on this 8th day of September, 2025.

CITY OF OVERLAND PARK, KANSAS

Curt Skoog, Mayor

ATTEST:

Elizabeth Kelley, City Clerk

APPROVED AS TO FORM:

Trevor Stiles, Senior Assistant City Attorney

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

CITY OF OVERLAND PARK
8500 SANTA FE DR
OVERLAND PARK KS 66212-2866

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 - EXCEED REVENUE NEUTRAL RATE & BUDGET HEARING
8/19/25

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

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:
August 19, 2025

Notary Public

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

L25156
Publication Fees: $90.47

First published in The Legal Record, Tuesday, August 19, 2025.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Stormwater Utility Fund	10,968,600	0.960	11,205,000	0.961	24,630,000	5,391,354	0.961
Bond and Interest Fund	16,573,092		16,750,000		18,500,000		
Business Improvement District Fund	166,681		180,000		180,000		
Golf Course Fund	11,364,677		11,630,000		16,710,000		
Infrastructure Improvement Sales Tax Fund	25,150,000		28,810,000		29,860,000		
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Totals	516,070,303	14.525	326,612,222	14.538	498,575,000	81,546,507	14.538
						*Revenue Neutral Rate***	*13.944*
Less: Transfers	134,244,877		108,349,222		249,615,000		
Net Expenditure	381,825,426		218,263,000		248,960,000		
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Assessed Valuation	5,102,034,255		5,394,135,744		5,609,100,000		
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G.O. Bonds	106,260,000		92,655,000		89,045,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	106,260,000		92,655,000		89,045,000		

*Tax rates are expressed in mills

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

Gena McDonald

City Official Title: Director of Finance and Budget

8/19

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Johnson County Post
PO Box 8005, Prairie Village, KS 66208
(913) 439-6509

State of New Jersey, County of Camden, ss:

I, Yuade Moore, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Johnson County Post, a Weekly newspaper of general circulation, printed and published in Prairie Village City, Johnson County, State of Kansas; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates.

Publication Dates:

- Aug 18, 2025

Notice ID: TNALOdQUoPQEdjX57FAk

Notice Name: Overland Park Revenue Neutral Rate

Publication Fee: $82.48

Yuade Moore
Agent

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

VERIFICATION

State of New Jersey
County of Camden

Signed or attested before me on this: 08/19/2025

Notary Public

Notarized remotely online using communication technology via Proof.

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