

**NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2026-2027 BUDGET**

The governing body of Johnson County Community College in Johnson County will meet on
September 17, 2026 at 5:00 p.m. at 12345 College Boulevard, Overland Park KS 66210
for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied,
the revenue neutral rate, and to consider amendments. Detailed budget information is available at 12345 College Boulevard, Overland Park KS 66210
and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2026 Tax to be Levied (as shown below) establish the maximum limits
of the 2026-2027 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes,
is subject to change depending on final assessed valuation.

	2024-2025		2025-2026		Proposed Budget 2026-2027		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2026 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	167,672,428	7.623	191,968,727	7.372	224,906,276	131,599,261	7.361
Postsecondary Tech Ed	53,252,816		64,147,859		73,803,435	xxxxxxxxx	xxx
Adult Education	890,911		1,058,721		1,291,910	0	0.000
Adult Supp Education	5,425,537	xxx	5,381,737	xxx	7,896,136	xxxxxxxxx	xxx
Motorcycle Driver	140,610	xxx	156,206	xxx	940,300	xxxxxxxxx	xxx
Truck Driver Training	1,487,982	xxx	1,971,222	xxx	2,769,278	xxxxxxxxx	xxx
Auxiliary Enterprise	11,694,528	xxx	8,890,952	xxx	9,133,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	7,980,527	0.501	10,496,491	0.501	14,432,000	8,939,997	0.500
Bond and Interest	0		0		0	0	0.000
Special Assessment	241,327		232,127		863,214	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	1,707,239	xxx	1,698,784	xxx	1,707,050	xxxxxxxxx	xxx
Total All Funds	250,493,905	8.124	286,002,825	7.873	337,742,600	xxxxxxxxx	7.861
						<i>Revenue Neutral Rate**</i>	<i>7.500</i>
Total Tax Levied	130,166,938		134,263,448		xxxxxxxxx	140,539,257	
Assessed Valuation	16,022,518,181		17,053,657,858		17,877,883,097		

Outstanding Indebtedness, July 1

	2024	2025	2026
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds	6,460,000	4,930,000	3,350,000
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	41,685,500	39,395,000	36,985,000
Total	48,145,500	44,325,000	40,335,000

* Tax Rates are expressed in mills.

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


Laura Smith-Everett (Aug 20, 2026 20:13:32 CDT)

Johnson County Community College, Chair, Board of Trustees