

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

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

BUDGET SUMMARY

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

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

Outstanding Indebtedness, July 1

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

* Tax Rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Melody L. Rayl
Melody L. Rayl (Aug 20, 2025 14:34:42 CDT)

Johnson County Community College, Chair, Board of Trustees