

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

STATE OF KANSAS  
City/County  
2023

The governing body of Johnson County, Kansas will meet on the 22nd day of August, 2022 at 6:00 P.M., at the Johnson County Administration Building, 111 South Cherry, Suite 3400, Olathe, Kansas, for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

The proposed budget establishes the 2023 base connection fee at \$4,620 and the system availability charge at \$380 per acre to fund the Wastewater Sewer Repair and Construction Finance Plan as authorized by Charter Resolution No. 29-92, Version 2013.

Detailed budget information is available at the Johnson County Budget and Financial Planning Office, Johnson County Administration Building, 111 South Cherry Street, Suite 2300, Olathe, Kansas, and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Proposed Tax Rate is subject to change dependent on the final assessed valuation.

Fund	2021		2022		Proposed Budget 2023		
	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2022 Ad Valorem Tax	Est Tax Rate*
General	416,651,831	13.393	494,872,525	13.229	745,931,061	169,317,376	12.529
Public Works	29,932,773	1.163	33,334,899	1.233	34,440,807	15,889,658	1.176
Stormwater Fund	14,430,928	0.000	16,256,577	0.000	29,181,669	0	0.000
Transportation Fund	13,164,076	0.000	17,964,400	0.000	23,362,794	0	0.000
Developer Fees	0	0.000	9,800	0.000	271,737	0	0.000
County Building Fund	1,840,534	0.146	1,851,134	0.138	1,926,056	1,604,685	0.119
Sheriff Forfeited Property	283,720	0.000	1,209,005	0.000	1,965,732	0	0.000
Special Liability/Risk Management	5,914,649	0.000	10,165,215	0.000	11,305,496	0	0.000
Stream Maintenance	0	0.000	5,000	0.000	13,782	0	0.000
911 Fund	5,973,434	0.000	6,300,543	0.000	11,290,622	0	0.000
Special Alcohol & Drug Pgrms Fund	140,667	0.000	140,927	0.000	310,881	0	0.000
Prosecuting Attorney	10,616	0.000	29,000	0.000	69,385	0	0.000
Developmental Supports	26,915,297	1.257	28,406,927	1.168	36,692,918	15,771,848	1.167
Mental Health	38,070,414	1.714	44,367,909	1.656	54,704,080	21,996,067	1.627
Airport	8,039,858	0.000	8,674,087	0.000	14,640,981	0	0.000
Public Health	19,402,313	1.000	22,996,977	1.000	34,444,160	13,253,300	0.981
County Bond & Interest	1,946,925	0.126	1,968,250	0.140	2,627,453	1,697,514	0.126
Controlled Substance	81,155	0.000	89,165	0.000	114,146	0	0.000
Weapons Licensure	0	0.000	26,530	0.000	242,873	0	0.000
District Attorney Forfeited Property	26,397	0.000	25,689	0.000	155,099	0	0.000
Fleet Management Fund	2,843,670	0.000	3,577,472	0.000	5,799,906	0	0.000
Workers'Compensation Self-Ins.	2,032,494	0.000	0	0.000	0	0	0.000
Register of Deeds Technology Fund	1,353,559	0.000	0	0.000	0	0	0.000
County Clerk Technology Fund	319,582	0.000	0	0.000	0	0	0.000
Treasurer Technology Fund	300,763	0.000	0	0.000	0	0	0.000
Fleet Equipment Reserve Fund	1,487,193	0.000	0	0.000	0	0	0.000
Public Building Commission Fund	56,071,766	0.000	0	0.000	0	0	0.000
Library Gift Fund	109,883	0.000	0	0.000	0	0	0.000
Health Care Fund	58,765,136	0.000	0	0.000	0	0	0.000
Equipment Reserve Fund	1,288,380	0.000	0	0.000	0	0	0.000
Capital Projects Fund	71,557,217	0.000	0	0.000	0	0	0.000
TOTAL COUNTYWIDE	778,955,230	18.799	692,272,031	18.564	1,009,491,638	239,530,448	17.725
ASSESSED VALUATION	11,733,829,400		12,260,371,273		13,513,137,181		
							<i>Revenue Neutral Rate**</i>
							16.841
Park & Recreation:							
General	35,722,462	2.638	40,292,342	2.677	56,202,865	34,408,814	2.546
Employee Benefits	7,039,516	0.455	8,673,474	0.419	12,154,843	6,310,925	0.467
Bond & Interest	0	0.000	0	0.000	0	0	0.000
Enterprise	25,786,136	0.000	30,123,322	0.000	44,869,692	0	0.000
TOTAL PARK & RECREATION	68,548,114	3.093	79,089,138	3.096	113,227,400	40,719,740	3.013
ASSESSED VALUATION	11,733,829,400		12,260,371,273		13,513,137,181		
							<i>Revenue Neutral Rate**</i>
							2.809
Library:							
General	35,238,820	3.570	39,892,971	3.544	57,451,587	38,502,068	3.476
Special Use Fund	3,286,788	0.335	3,896,821	0.364	5,761,166	3,638,258	0.328
TOTAL LIBRARY	38,525,608	3.905	43,789,792	3.908	63,212,753	42,140,327	3.804
ASSESSED VALUATION	9,604,205,809		10,021,277,032		11,078,031,484		
							<i>Revenue Neutral Rate**</i>
							3.535
Wastewater District:							
Operation & Maintenance	73,057,802	0.000	63,618,801	0.000	118,436,296	0	0.000
Wastewater Sewer Repair and Construction Finance Plan	92,075,189	0.000	211,825,503	0.000	347,281,097	0	0.000
TOTAL WASTEWATER	165,132,991	0.000	275,444,304	0.000	465,717,393	0	0.000
ASSESSED VALUATION	0		0		0		
Totals	1,051,161,943	25.797	1,090,595,265	25.568	1,651,649,184	322,390,515	24.542
Less: Transfers	63,704,861		70,905,333		81,948,577		
Net Expenditures	987,457,082		1,019,689,932		1,569,700,607		
Total Tax Levied					XXXXXXXXXXXX		
Assessed Valuation							
			Outstanding Indebtedness, January 1,				
	2020		2021		2022		
G O Bonds	524,125,500		638,315,200		598,685,500		
Revenue Bonds	322,245,000		305,655,000		287,380,000		
Certificates of Participation	31,750,000		41,165,000		43,865,000		
Direct Placement	3,386,874		2,051,459		881,216		
Lease Purchase Principal	2,596,117		1,955,571		1,329,207		
Total	884,103,491		989,142,230		932,140,923		

\*Tax Rates are expressed in mills.

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

Lynda Sader  
Deputy County Clerk

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