

Fire District #1 - Johnson County, KS, General Obligation Bonds, Series 2019-B

EMMA Link - issuer's most recent disclosures <https://emma.msrb.org/IssueView/Details/ER394724>

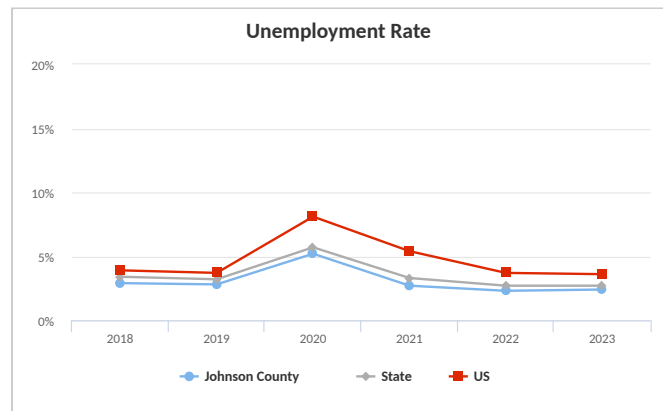
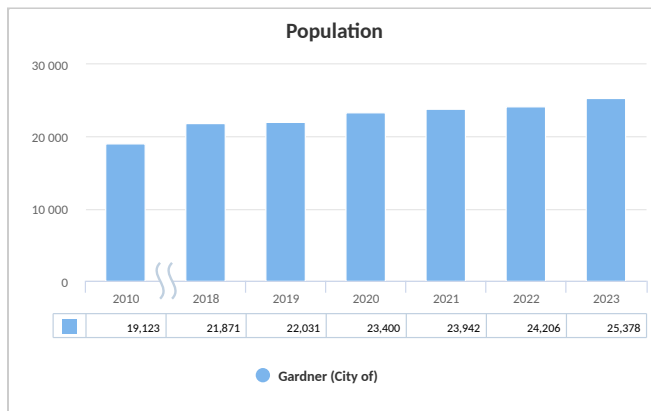
Most Recent Update 9/23/2025 Bonds Dated Date 12/3/2019

Use of Proceeds The Bonds are being issued to fund various capital improvements.

Bond Security The Bonds are payable from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the Issuer. Investors should refer to the official statement for a full description of the security for the Bonds.

CUSIPs	Payment Date	BAM Insured Principal Amount	Coupon	First Optional Redemption Date	Optional Redemption Price
47845PBK9	9/1/26	435,000	4.000%		
47845PBL7	9/1/27	450,000	4.000%		
47845PBM5	9/1/28	470,000	4.000%		
47845PBN3	9/1/29	490,000	4.000%	9/1/28	100%
47845PBP8	9/1/30	510,000	4.000%	9/1/28	100%
47845PBQ6	9/1/31	530,000	4.000%	9/1/28	100%
47845PBR4	9/1/32	550,000	4.000%	9/1/28	100%
47845PBS2	9/1/33	570,000	4.000%	9/1/28	100%
47845PBT0	9/1/34	595,000	4.000%	9/1/28	100%
47845PBU7	9/1/39	3,280,000	3.000%	9/1/28	100%
Total		7,880,000			

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Issuer: Fire District #1 - Johnson County

State: KS County: Johnson

Sector: GO - Special District

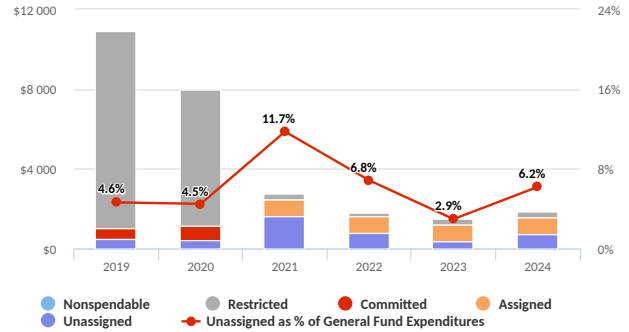
Employment by Industry - 2022*

Johnson County

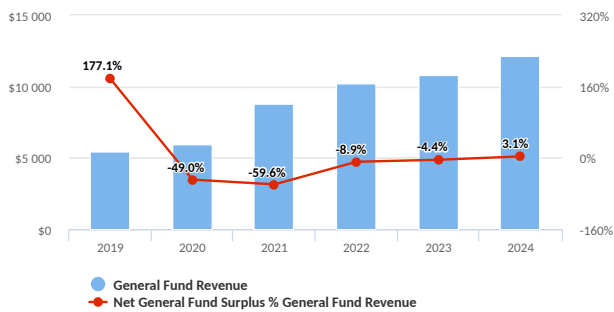
Description	# of People Employed	% Total
Health Care & Social Assistance	57,277	11.5%
Professional & Technical Svcs	52,965	10.6%
Finance & Insurance	48,213	9.7%
Retail Trade	44,550	8.9%
Administrative & Waste Svcs	37,588	7.5%

*Source: Bureau of Economic Analysis

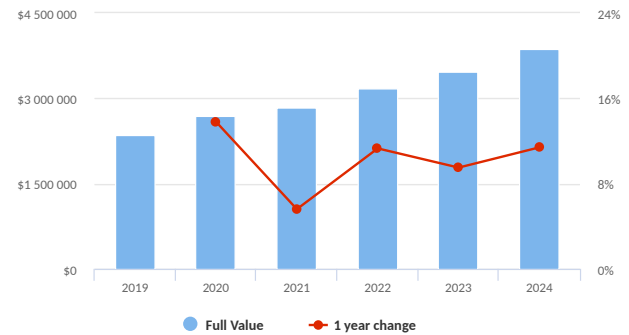
General Fund Balance (\$000)



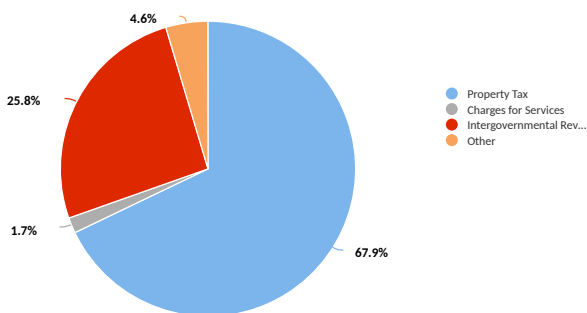
General Fund Revenue and Surplus/Deficit (\$000)



Full Value Trend (\$000)



General Fund Revenue Items



Information from Official Statement/Continuing Disclosure*

Top 10 Taxpayers (% of AV)	13.57%
Top Taxpayer (% of AV)	5.07%
Top Taxpayer (with industry)	Evergy Metro, Inc.
Total Direct Debt + Overlapping Debt (\$000)	205,965
Total Direct Debt + Overlapping Debt per capita (\$)	5,567
Total Direct Debt + Overlapping Debt as % of Full Value	5.3%
Unfunded Pension Liability (as reported) (\$000)	14,029
Unfunded OPEB Liability (as reported) (\$000)	1,285

*As of the date of the Most Recent Update

*Per Capita Information is based on Estimated Population

Location Description: The District serves over 100 square miles in southern Johnson County, KS approximately 30 miles southeast of Kansas City. Cities of Gardner and Edgerton are located within the District.

Notes



Johnson County Fire District #1, KS

DEMOGRAPHIC INFORMATION					
Year	2023	2022	2021	2020	2019
Unemployment Rate (Johnson County)	2.4%	2.3%	2.7%	5.2%	2.8%
% State	88.89%	85.19%	81.82%	91.23%	87.50%
% Nation	66.67%	62.16%	50.00%	64.20%	75.68%

TAX BASE					
Year	2024	2023	2022	2021	2020
Assessed Value (AV) (\$000)	579,188	520,092	474,889	426,609	403,799
Full Value (FV) (\$000)	3,861,256	3,467,281	3,165,928	2,844,061	2,691,992

DEBT & LIABILITY ANALYSIS (\$000)*	
Total Direct Debt	9,985
Total Direct Debt per Capita (\$)	270
Total Direct Debt / Full Value	0.3%
Pension Contributions	1,449
OPEB Contributions	29
Total Contribution to Pension & OPEB / Total General Fund Exp	12.6%

INCOME DATA*		2023
Median Household Income		92,579
% State		127.5%
% Nation		119.1%
Poverty Rate		7.1%
% State		61.7%
% Nation		56.8%

*As of the date of the Most Recent Update

*Per Capita Information is based on Estimated Population

*Data for Gardner (City of)

FINANCIAL DATA (\$000)						
General Fund						
Year	2024	2023	2022	2021	2020	2019
Fiscal Year End	12/31/2024	12/31/2023	12/31/2022	12/31/2021	12/31/2020	12/31/2019
Auditor Opinion Date	05/23/2025	06/10/2024	06/12/2023	06/08/2022	06/04/2021	05/22/2020
Revenue						
Property Tax	8,237	7,560	7,034	6,805	5,357	4,885
Other Tax Revenue						
Total Tax Revenue	8,237	7,560	7,034	6,805	5,357	4,885
Charges for Services	202	161	195	119	119	119
Intergovernmental Revenue	3,126	2,991	2,726			
Other	558	136	286	1,860	452	472
Total Operating Revenue	12,124	10,849	10,241	8,784	5,927	5,475
Expenditures						
General Government Expenditure	9,408					
Public Safety Expenditure						4,574
Public Works Expenditure	87					
Other	2,250	11,721	11,187	14,053	8,831	5,740
Total Operating Expenditures	11,745	11,721	11,187	14,053	8,831	10,314
Net Operating Revenue (Net of Transfers)	379	(479)	(915)	(5,234)	(2,904)	9,699
Fund Balance						
Nonspendable				10		
Restricted	318	319	218	272	6,869	9,866
Committed					734	560
Assigned	837	838	837	836		
Unassigned	726	346	765	1,648	396	477
Total	1,881	1,502	1,820	2,765	7,999	10,903
Liquidity						
Cash & Cash equivalents	1,816	1,696	1,727	2,663	581	616
Days Cash on Hand	56	53	56	69	24	22
Total Fund Balance as a % of General Fund Expenditures	16.0%	12.8%	16.3%	19.7%	90.6%	105.7%
Governmental Activities						
Revenue	-	-	-	-	-	-
Expenses	-	-	-	-	-	-
Change in Assets (Net of Transfers)	-	-	-	-	-	-
Total Net Assets	-	-	-	-	-	-

Notes

All Ratios are calculated using the most recent Financial and Demographic data available.
Financial data is not adjusted for restatements in prior years.

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