State of Kansas
Special District

2026

CERTIFICATE

RECEIVED
SEP 29 2025
SHAWNEE COUNTY CLERK

To the Clerk of Shawnee County, State of Kansas
We, the undersigned, officers of
County Sewer #2

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	19-27a09	5	50,140	27,284	7.311
Debt Service	10-113				
Totals		xxxxxxxxxx	50,140	27,284	7.311
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			3732215
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	7.310
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Doesn't require, but hearing held

Assisted by:

Address:

Email:

Attest: Sept 29, 2025

County Clerk

Governing Body

STATE OF KANSAS OFFICIAL SEAL SHAWNEE COUNTY

CPA Summary

County Sewer #2
Shawnee County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	27,280	0	0	0	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	27,280	0	0	0	0	0

County Treas Motor Vehicle Estimate 0

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

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2026

County Sewer #2
Shawnee County

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

County Sewer #2
Shawnee County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
none										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
			Total	**0**	**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	32,061	39,361	22,856
Receipts:			
Ad Valorem Tax	25,945	27,280	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,327		
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	27,272	27,280	0
Resources Available:	59,333	66,641	22,856
Expenditures:			
Fees	185	185	185
Contractual Services	7,303	7,500	7,500
Electricity	8,884	9,500	9,500
Interfund Transfers	3,600	3,600	3,600
Speial projects (dredging)		23,000	29,355
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	19,972	43,785	50,140
Unencumbered Cash Balance Dec 31	39,361	22,856	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	31,475	54,161	50,140
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,140
		Tax Required	27,284
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	27,284

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

County Sewer #2

Shawnee County

will meet on September 8, 2025 at 9:00 AM at 707 SE Quincy Commission Chambers for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate.

Detailed budget information is available at 707 SE Quincy Commission Chambers 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 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	19,972	7.562	43,785	7.562	50,140	27,284	7.310
Debt Service							
Totals	19,972	7.562	43,785	7.562	50,140	27,284	7.310
						*Revenue Neutral Rate***	*7.310*
Less: Transfers	0		0		0		
Net Expenditures	19,972		43,785		50,140		
Total Tax Levied	26,295		27,280		xxxxxxxxxxxxxxx		
Assessed Valuation	3,477,621		3,607,734		3,732,215		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

/s/ Lisa J Schmitt

Shawnee County Clerk

First published in The Topeka Metro News, Monday, August 25, 2025.

State of Kansas
Shawnee County
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Shawnee County

will meet on September 8, 2025 at 9:00 am at Shawnee County Commission Office, 707 SE Quincy, Topeka, KS 66603 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at Shawnee County Clerk's Office 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	138,586,815	48.626	145,975,339	48.287	204,173,157	118,107,906	49.125
Special Liability	67,311	0.042	100,000	0.039	582,209	92,802	0.039
Transient Guest Tax	57,281		300,000		300,000		
Special Alcohol & Drug Prog.	49,302		60,000		60,000		
911 Telephone	1,271,817		1,900,000		2,528,731		
Solid Waste	17,572,641		17,925,745		20,004,311		
Public Building Commission	15,331,785		10,050,000		10,000,966		
Certificates of Participation			7,500		16,500		
Coronavirus Relief Fund	9,975,125		1,950,000		283,932		
Non-Budgeted Funds-A	18,800,298						
Non-Budgeted Funds-B	7,321,876						
Non-Budgeted Funds-C	15,989,375						
Non-Budgeted Funds-D	23,870,905						
Totals	248,894,731	48.668	178,268,585	48.326	237,949,806	118,200,708	49.164
					Revenue Neutral Rate **		46.211
Less: Transfers	22,112,239		171,020		350,000		
Net Expenditure	226,782,492		178,097,565		237,599,806		
Total Tax Levied	107,489,731		111,594,907		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,209,378,433		2,319,703,014		2,404,254,778		

Outstanding Indebtedness, January 1,

	2023	2024	2025
G.O. Bonds	19,065,000	15,384,000	12,151,000
Revenue Bonds	41,000,000	37,795,000	34,710,000
Other	5,655,152	5,405,714	7,280,043
Lease Pur. Princ.	20,430,635	18,258,142	16,800,692
Total	86,150,787	76,842,856	70,941,735

Other County Special District Funds	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*	Estimated Tax Rate*	**Revenue Neutral Rate *Tax Rate*
Sewer District #2	31,475	7.562	54,161	7.562	50,140	27,284	3,732,213	7.310	7.310
Sewer District #6	27,284	20.856	44,219	22.616	37,807	22,999	1,118,262	20.567	20.567

*Tax rates are expressed in mills

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

/s/ Lisa Schmidt
County Clerk

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RESOLUTION NO. 2025-69

AUTHORIZING A LEVY OF PROPERTY TAXES IN SUPPORT OF THE 2026 BUDGET YEAR FOR SHAWNEE COUNTY SEWER DISTRICT #2 THAT EXCEEDS THE REVENUE NEUTRAL RATE OF 7.31 MILLS

WHEREAS, pursuant to KSA 79-2988, a levy of property taxes to finance the operations of Shawnee County Sewer District #2 that exceeds the Revenue Neutral Rate of the previous tax year must by authorized by a resolution; and

WHEREAS, the Revenue Neutral Rate for budget year 2026 was calculated at 7.31 mills by the County Clerk; and

WHEREAS, the recommended budget for budget year 2026 will exceed the revenue neutral rate; and

WHEREAS, as required by K.S.A. 79-2988, the Board of County Commissioners for the County of Shawnee provided notice of the intent to exceed the Revenue Neutral Rate by July 20, 2025 to the County Clerk, and provided such notice to taxpayers by mail, by publication on the Shawnee County Website and in the Topeka Metro News at least 10 days in advance of the public hearing; and

WHEREAS, the Board of County Commissioners for the County of Shawnee held a public hearing to consider exceeding the Revenue Neutral Rate for Shawnee County Sewer District #2 on September 8, 2025, allowing taxpayers an opportunity to present public comment, as required by KSA 79-2988; and

WHEREAS, the Shawnee County Board of County Commissioners having heard and considered public comment, have determined that it is in the best interests of Shawnee County to exceed the Revenue Neutral Rate for Shawnee County Sewer District #2.

NOW THEREFORE BE IT RESOLVED, the Board of County Commissioners for the County of Shawnee, Kansas does hereby vote to exceed the Revenue Neutral Rate for Shawnee County Sewer District #2 for Budget Year 2026, as required by KSA 79-2988.

BOARD OF COUNTY COMMISSIONERS
SHAWNEE COUNTY, KANSAS
(Signatures and Roll Call Vote) **Yes/No**

Aaron D. Mays, Chair — Yes

William D. Riphahn, Vice-Chair — Yes

Kevin J. Cook, Member — Yes

STATE OF KANSAS OFFICIAL SEAL SHAWNEE COUNTY

ATTEST:

Lisa Schmitt, Shawnee County Clerk

Approved as to form and legality by Richard V. Eckert, Shawnee County Counselor, 08-25-2025