State of Kansas
Special District

CERTIFICATE

2025

RECEIVED
AUG 21 2024
SHAWNEE COUNTY CLERK

To the Clerk of Shawnee County, State of Kansas
We, the undersigned, officers of
Shawnee County Fire District #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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	819,695	680,596	15.349
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	819,695	680,596	15.349 ✓
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

44,342,344
Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	13.772
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Paul A. Honaker, CPA
Paul A. Honaker, CPA, PA
Address:
4228 SW 29th Ter
Topeka, Kansas 66614
Email:
paul@honakercpa.com

Attest: Aug 21, 2024

County Clerk

Governing Body

STATE OF KANSAS OFFICIAL SEAL SHAWNEE COUNTY

CPA Summary: No assurance provided

Shawnee County Fire District #2
Shawnee County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	610,271	67,125	1,438	1,015	1,087	776
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	610,271	67,125	1,438	1,015	1,087	776

County Treas Motor Vehicle Estimate 67,125

County Treas Recreational Vehicle Estimate 1,438

County Treas 16/20M Vehicle Estimate 1,015

County Treas Commercial Vehicle Tax Estimate 1,087

County Treas Watercraft Tax Estimate 776

MVT Factor 0.10999

RVT Factor 0.00236

16/20M Factor 0.00166

Comm Veh Facto 0.00178

Watercraft Factor 0.00127

2025

Shawnee County Fire District #2
Shawnee County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General Fund	Special Equipment Fund	200,000	275,000	317,000	KSA 19-3612c
	Totals	200,000	275,000	317,000	
	Adjustments*				
	Adjusted Totals	200,000	275,000	317,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Shawnee County Fire District #2
Shawnee County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
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, 2024	Payments Due 2024	Payments Due 2025
2019 Ferra Rescue Pumper	5/28/2020	84	22.80	265,000	157,667	37,799	38,858
			Total	265,000	157,667	37,799	38,858

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Shawnee County Fire District #2
Shawnee County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2025

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	31,728	17,356	21,601
Receipts:			
Ad Valorem Tax	533,886	610,271	xxxxxxxxxxxxxxx
Delinquent Tax	4,636		
Motor Vehicle Tax	71,636	66,949	67,125
Recreational Vehicle Tax	1,472	1,397	1,438
16/20M Vehicle Tax	1,026	944	1,015
Commercial Vehicle Tax	1,089	1,188	1,087
Watercraft Tax		831	776
Williamsport Township Fire Protection	12,000	12,000	12,000
Grants		15,000	8,125
Interest on Idle Funds	18,756	7,385	31,200
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	644,501	715,965	122,766
Resources Available:	676,229	733,321	144,367
Expenditures:			
Board Compensation	6,000	6,000	6,000
Salaries & Wages	182,397	168,700	234,500
Employee Benefits	22,386	14,755	20,400
Training	9,604	6,200	6,300
Accounting & Legal	17,583	21,435	20,705
Insurance	10,013	18,100	25,340
Memberships, Publication & Public Relatic	2,074	5,000	4,250
Utilities	16,481	14,885	17,525
Office Supplies	6,808	7,800	6,800
Fuel	3,762	6,500	6,500
Vehicle Repairs	46,124	61,000	62,280
Fire & EMS Equipment	66,436	48,145	49,300
Protective Clothing & Uniforms	37,065	30,100	13,900
Communcations Equipment	24,494	17,100	17,510
Building Repairs & Maintenance	4,845	11,000	9,785
Transfer to Spec. Mach. (No Levy)	200,000	275,000	317,000
Cash Reserve (2025 column)			
Miscellaneous	2,801		1,600
Does misc. exceed 10% Total Expenditures			
Total Expenditures	658,873	711,720	819,695
Unencumbered Cash Balance Dec 31	17,356	21,601	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	713,320	713,320	819,695
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	819,695
		Tax Required	675,328
	Delinquent Comp Rate:	0.78%	5,268
		Amount of 2024 Ad Valorem Tax	680,596

CPA Summary: No assurance provided

Shawnee County Fire District #2

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Equipment Fund			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	758,460	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		758,460
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General Fund	200,000									
Total Receipts	200,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	200,000
Resources Available:	958,460	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	958,460
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	958,460	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	958,460 **
										958,460 **

** Note: These two block figures should agree.

CPA Summary: No assurance provided

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special District 2025

The governing body of

Shawnee County Fire District #2

Shawnee County

will meet on August 20, 2024 at 7:00PM at Auburn Fire Station, 110 E. 10th St., Auburn, KS 66402 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 Auburn Fire Station, 110 E. 10th St., Auburn, KS 66402 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	658,873	14.362	711,720	14.359	819,695	680,596	15.359
Debt Service							
Non-Budgeted Funds							
Totals	658,873	14.362	711,720	14.359	819,695	680,596	15.359
						*Revenue Neutral Rate***	*13.772*
Less: Transfers	200,000		275,000		317,000		
Net Expenditures	458,873		436,720		502,695		
Total Tax Levied	0		610,271		xxxxxxxxxxxxxxx		
Assessed Valuation	0		42,501,456		44,313,205		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	194,437	157,667	157,667
Total	194,437	157,667	157,667

*Tax rates are expressed in mills.

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

Barry Brown
Treasurer

First published in The Topeka Metro News, Monday, August 5, 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

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	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	658,873	14.362	711,720	14.359	863,695	724,939	16.359
Debt Service							
Non-Budgeted Funds							
Totals	658,873	14.362	711,720	14.359	863,695	724,939	16.359
						*Revenue Neutral Rate***	*13.772*
Less: Transfers	200,000		275,000		275,000		
Net Expenditures	458,873		436,720		588,695		
Total Tax Levied	0		610,271		xxxxxxxxxxxxxxxxx		
Assessed Valuation	0		42,501,456		44,313,205		

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

Barry Brown
Treasurer

Page No. 8

8/5

Resolution No. 25-1

A RESOLUTION OF THE SHAWNEE COUNTY FIRE DISTRICT #2, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Shawnee County Fire District #2 was calculated as 13.772 mills by the Shawnee County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Shawnee County Fire District #2 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 20, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Shawnee County Fire District #2, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE SHAWNEE COUNTY FIRE DISTRICT #2:

The Shawnee County Fire District #2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 13.772 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 20th day of August 2024 and SIGNED by the Governing Body.

Kenneth Dick, President

Barry Brown, Treasurer

Lawrence Atwood

Sandra Mitchell

Richard Cole

Attested:

Paul A. Honaker, CPA

Roll Call Vote

A Roll Call Vote of the Shawnee County First District #2 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 20, 2024
Resolution No. 25-1

Governing Body Member	Yes	No	No Vote
Kenneth Dick, President	X		
Barry Brown, Treasurer	X		
Lawrence Atwood	X		
Sandra Mitchell	X		
Richard Cole	X		
TOTAL			

Certified:

Kenneth Dick, President