RECEIVED
AUG 29 2025
SHAWNEE COUNTY CLERK

State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Shawnee County, State of Kansas
We, the undersigned, officers of
Shawnee Heights Fire District

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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	80-1541	5	4,134,418	2,891,638	15.631
Debt Service	10-113	6	563,788	492,426	2.662
Non-Budgeted Funds		7			
Totals		xxxxxxxxx	4,698,206	3,384,064	18.293
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		8			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

184996753

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	16.034
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: August 29, 2025

County Clerk

Governing Body

STATE OF KANSAS OFFICIAL SEAL SHAWNEE COUNTY

CPA Summary

Shawnee Heights Fire District
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	2,389,790	255,048	5,238	1,238	7,980	3,459
Debt Service	575,947	61,467	1,262	298	1,923	834
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,965,737	316,515	6,500	1,536	9,903	4,293

County Treas Motor Vehicle Estimate 316,515

County Treas Recreational Vehicle Estimate 6,500

County Treas 16/20M Vehicle Estimate 1,536

County Treas Commercial Vehicle Tax Estimate 9,903

County Treas Watercraft Tax Estimate 4,293

MVT Factor 0.10672

RVT Factor 0.00219

16/20M Factor 0.00052

Comm Veh Facto 0.00334

Watercraft Factor 0.00145

2026

Shawnee Heights Fire District
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
General	Reserve	745,947	8,911	104,001	80-1559
General	Debt Service	-		-	10-113
	Totals	745,947	8,911	104,001	
	Adjustments*				
	Adjusted Totals	745,947	8,911	104,001	

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

Shawnee Heights Fire District
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:										
Fire Station Construction	6/27/2024	7.25	8,500,000	8,500,000	3/1	9/1	510140	60000	428788	135000
Total G.O.				8,500,000			510,140	60,000	428,788	135,000
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
Total Other				0			0	0	0	0
Total				**8,500,000**			**510,140**	**60,000**	**428,788**	**135,000**

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.

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

2026

State of Kansas
Special District

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	318,259	324,130	208,549
Receipts:			
Ad Valorem Tax	2,815,501	2,389,790	xxxxxxxxxxxxxxx
Delinquent Tax	32,386	0	15,000
Motor Vehicle Tax	324,043	301,243	255,048
Recreational Vehicle Tax	6,621	6,425	5,238
16/20M Vehicle Tax	1,869	1,701	1,238
Commercial Vehicle Tax	9,980	7,564	7,980
Watercraft Tax	0	4,270	3,459
In Lieu of Taxes	0	0	0
Williamsport	613,342	657,937	705,228
Grants	30,711	5,900	0
Fuel Reimbursement	47,022	48,000	45,000
Other Reimbursement	10,059	0	0
Equipment Sale	32,521	0	0
Other Income - Signs	0	0	0
Interest on Idle Funds	54,856	25,000	15,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	169	0	
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,979,080**	**3,447,830**	**1,053,191**
Resources Available:	**4,297,339**	**3,771,960**	**1,261,740**
Expenditures:			
Compensation	1,604,489	1,897,000	1,911,756
Employee Benefits	755,011	1,052,000	1,168,000
Employee Relations	4,862	5,000	5,000
Employee Services	24,667	36,000	28,440
Fire Prevention	266	5,000	5,000
Fuel	77,520	90,000	90,000
Improvements	381,271	27,500	244,319
Insurance	94,868	120,000	120,000
Maintenance	92,019	80,000	122,352
Medical	13,196	10,000	16,500
Mileage Reimbursements	275	3,000	1,000
Office Expense	14,095	15,000	19,500
Professional Services	49,531	35,000	97,500
Public Relations	569	5,000	5,000
Publications	41,077	65,000	66,050
Training	18,506	30,000	38,500
Utilities	55,069	70,000	90,500
Transfer to Special District Reserve	745,947	8,911	104,001
			0
Cash Reserve (2026 column)			0
Miscellaneous	-29	9,000	1,000
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**3,973,209**	**3,563,411**	**4,134,418**
Unencumbered Cash Balance Dec 31	324,130	208,549	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	4,017,000	3,766,411	4,134,418
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	4,134,418
		Tax Required	2,872,678
	Delinquent Comp Rate:	0.7%	18,960
		Amount of 2025 Ad Valorem Tax	2,891,638

CPA Summary

Shawnee Heights Fire District 2026
Shawnee County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	8,807
Receipts:			
Ad Valorem Tax	0	575,947	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	61,467
Recreational Vehicle Tax	0	0	1,262
16/20M Vehicle Tax	0	0	298
Commercial Vehicle Tax	0	0	1,923
Watercraft Tax	0	0	834
	0	0	
Transfer in from General	0	3,000	
	0	0	
	0	0	
	0	0	
In Lieu of Tax (IRB)	0		
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	578,947	65,784
Resources Available:	0	578,947	74,591
Expenditures:			
Interest Payment		510,140	428,788
Principal Payment		60,000	135,000
Bond Payment			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	570,140	563,788
Unencumbered Cash Balance Dec 31	0	8,807	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	575,000	563,788
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	563,788
		Tax Required	489,197
	Delinquent Comp Rate:	0.7%	3,229
		Amount of 2025 Ad Valorem Tax	492,426

CPA Summary

Shawnee Heights Fire District

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Reserve		**Bond-Capital Impvmt**			**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,198,824	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		3,198,824
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	137,500	Bond Issuance	8,751,767							
Trsnsfr from gen	745,947	Interest	175,731							
Total Receipts	883,447	Total Receipts	8,927,498	Total Receipts	0	Total Receipts	0	Total Receipts	0	9,810,945
Resources Available:	4,082,271	Resources Available:	8,927,498	Resources Available:	0	Resources Available:	0	Resources Available:	0	13,009,769
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Toyne Fire		Piper Sandler	70,000							
Apparatus	485,969	Muni Hub	1,000							
		Gilmore Bell	46,169							
		Security Bank	285							
		Tessere Architects	256,073							
		SHFD	46,350							
		Ks Treasure	6,330							
Total Expenditures	485,969	Total Expenditures	426,207	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	912,176
Cash Balance Dec 31	3,596,302	Cash Balance Dec 31	8,501,291	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	12,097,593 **
										12,097,593 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

Shawnee Heights Fire District

Shawnee County

will meet on August 28th, 2025 at 7:00 PM at 5301 SE California Avenue 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 5301 SE California Avenue 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	3,973,209	16.561	3,563,411	13.331	4,134,418	2,891,638	15.632
Debt Service			570,140	3.213	563,788	492,426	2.662
Non-Budgeted Funds	912,176						
Totals	4,885,385	16.561	4,133,551	16.544	4,698,206	3,384,064	18.294
						*Revenue Neutral Rate**	*16.034*
Less: Transfers	745,947		8,911		104,001		
Net Expenditures	4,139,438		4,124,640		4,594,205		
Total Tax Levied	2,847,017		2,965,737		xxxxxxxxxxxxxxx		
Assessed Valuation	172,084,552		179,274,270		184,982,167		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
G.O. Bonds	0	0	8,500,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	8,500,000

*Tax rates are expressed in mills.

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

Roy Malloy

Fire District Trustee

First published in The Topeka Metro News, Monday, August 11, 2025.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

2026

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Shawnee Heights Fire District
Shawnee County
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General	3,973,209	16.561	3,563,411	13.331	4,134,418	2,891,638	15.632
Debt Service			570,140	3.213	563,788	492,426	2.662
Non-Budgeted Funds							
Totals	3,973,209	16.561	4,133,551	16.544	4,698,206	3,384,064	18.294
Less: Transfers	745,947		8,911		147,194	*Revenue Neutral Rate***	*16.034*
Net Expenditures	3,227,262		4,124,640		4,551,012		
Total Tax Levied	2,847,017		2,965,737		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	172,084,552		179,274,270		184,982,167		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
G.O. Bonds	0	0	8,500,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	8,500,000

*Tax rates are expressed in mills.

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

0

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Shawnee Heights Fire District

Serving Tecumseh, Topeka, Monmouth, and Williamsport Townships
Kevin L. Flory, Fire Chief

Resolution No. 20250828-01

A RESOLUTION OF THE Shawnee Heights Fire District TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Shawnee Heights Fire District was calculated as 16.034 mills by the Shawnee County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 28, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Shawnee Heights Fire District, 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 Heights Fire District:

The Shawnee Heights Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 16.034 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 28th day of August, 2025 and **SIGNED** by the Governing Body.

5301 SE California Avenue • Topeka, KS 66609 • 785.379.0566 • 785.379.5187 fax

Shawnee Heights Fire District

Serving Tecumseh, Topeka, Monmouth, and Williamsport Townships
Kevin L. Flory, Fire Chief

RNR Roll Call Vote

A Roll Call Vote of the **Shawnee Heights Fire District** to Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on **August 28, 2025**

Governing Body Member	YES	NO	NO VOTE	TOTAL
Chad Baldwin; Topeka Township Trustee			X	
Gary Jellison; Topeka Township Treasurer	X			
John Failor; Topeka Township Clerk	X			
Shane Hilton; Tecumseh Township Clerk	X			
Roy Malloy; Tecumseh Township Trustee	X			
Chad Price; Tecumseh Township Treasurer			X	
Gilda Singleton; Monmouth Township Trustee	X			
Scott Deghand; Monmouth Township Treasurer	X			
Dale Bonjour; Monmouth Township Clerk	X			

Certified:

Gilda

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5301 SE California Avenue • Topeka, KS 66609 • 785.379.0566 • 785.379.5187 FAX