SHAWNEE COUNTY

2025 State of Kansas
County

CERTIFICATE

To the Clerk of SHAWNEE COUNTY, State of Kansas
We, the undersigned, officers of
SHAWNEE COUNTY
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

RECEIVED
SEP 26 2024
SHAWNEE COUNTY CLERK

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 of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	200,727,713	111,505,269	48.287
Special Liability	75-6110	7	539,553	89,638	.039
Health Department		8			
Transient Guest Tax		8	367,433		
Special Alcohol & Drug Prog.		9	60,000		
911 Telephone		9	2,542,506		
Solid Waste		10	17,925,766		
Public Building Commission		10	15,010,000		
Certificates of Participation		11	15,000		
Coronavirus Relief Fund		11	13,246,254		
Non-Budgeted Funds-A		12			
Non-Budgeted Funds-B		13			
Non-Budgeted Funds-C		14			
Non-Budgeted Funds-D		15			
Non-Budgeted Funds-E		16			
Totals		xxxxxx	250,434,225	111,594,907	48.326

Budget Hearing Notice		
Budget Hearing Notice 2		
Combined Rate and Budget Hearing	17	
Combined Rate and Budget Hearing 2		
RNR Hearing Notice		
Neighborhood Revitalization		

2,319,703,014
2,309,220,423-TIF

County Clerk's Use Only
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	46.561
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: 9-26-2024

County Clerk

STATE OF KANSAS OFFICIAL SEAL SHAWNEE COUNTY

Governing Body

CPA Summary

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	107,396,422	9,681,973	111,959	42,399	319,516	78,877
Debt Service						
Road & Bridge						
Special Liability	93,309	8,412	97	37	278	69
TOTAL	107,489,731	9,690,385	112,056	42,436	319,794	78,946

County Treas Motor Vehicle Estimate 9,690,385

County Treas Recreational Vehicle Estimate 112,056

County Treas 16/20M Vehicle Estimate 42,436

County Treas Commercial Vehicle Tax Estimate 319,794

County Treas Watercraft Tax Estimate 78,946

Motor Vehicle Factor 0.09015

Recreational Vehicle Factor 0.00104

16/20M Vehicle Factor 0.00039

Commercial Vehicle Factor 0.00298

Watercraft Factor 0.00073

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	
Motor Vehicle	General Fund	54,044	100,000	54,044	8-145	1
Health Department	Risk Management	1,246,891	-	-	12-2615	2
Solid Waste	General Fund	320,020	400,000	320,020	12-16,102	3
Sewer Districts	General Fund	36,562	36,000	36,000	12-16,102	4
Health Department	Retirement Fund	135,000	-		12-16,102	5
Solid Waste	Retirement Fund	-	14,911	11,010	12-16,102	5
General Fund	Health Department	-	-	-	65-204	6
General Fund	Retirement Fund	129,534	223,348	179,000	12-16,102	7
General Fund	Special Hwy, Bridge	1,524,865	2,000,000	2,000,000	68-590	8
General Fund	Special Revenue	165,000	15,000		19-120	9
General Fund	Bldg Maintenance	1,598,927	1,125,000	1,100,000	19-120, 2-1318	10
General Fund	Equipment Fund	2,097,800	1,544,000	2,000,000	19-119	11
General Fund	Infrastructure	1,150,000	1,225,000	1,300,000	19-120	12
General Fund	County Projects	323,808			19-120	13
General Fund	Risk Management	-	250,000	250,000	12-2615	2
Spec Alcohol Fund	Special Revenue	13,655	14,569	15,000	19-120	14
Special Hwy, Bridge	Infrastructure	1,492,700	1,450,432	14,000	19-120	15
Special Hwy, Bridge	Bridge Projects	665,000	80,182		19-120	16
Sales Tax	Bridge Projects	1,316,667	2,166,667	2,166,667	12-196	17
Sales Tax	Public Bldg Commission	2,998,159	5,000,000	5,000,000	12-196	18
Spec Parks & Rec	Bldg Maintenance	30,000	30,000	30,000	19-120	19
Equipment Fund	Bldg Maintenance	500,000	-	-	19-120	20
General Fund	Bridge Projects	65,000			19-120	27
Motor Vehicle	Workers Comp	10,060	10,000	10,000	44-505b	21
Infrastructure Fd	Special Hwy, Bridge	88,589			68-590	25
Community Corrections	General Fund	20,905			12-16,102	22
General Fund	State Grant	2,170			19-120	23
General Fund	Public Bldg Commission	1,809,035	1,800,000	1,800,000	19-120	24
Sales Tax	Infrastructure	800,000	2,000,000	2,000,000	12-196	26
Coronavirus Relief Fund	County Projects	158,818	2,000,000	200,000	19-120	28
Special Assessments	General Fund	36,183			10-117a	29
Special Revenue	General Fund	27,580			12-16,102	30
	Total	18,816,972	21,485,109	18,485,741		
	Adjustments*		21,070,198	18,154,711		
	Adjusted Totals	18,816,972	414,911	331,030		

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

SHAWNEE COUNTY

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013	10/23/2013	09/01/2033	2.25-4.00	930,000	550,000	3/1 & 9/1	9/1	21,738	45,000	19,938	50,000
2015A	03/05/2015	09/01/2028	2.00-4.00	5,175,000	2,140,000	3/1 & 9/1	9/1	66,325	465,000	47,725	490,000
2015C	10/21/2015	09/01/2035	2.00-3.35	4,855,000	415,000	3/1 & 9/1	9/1	13,050	30,000	12,210	30,000
2016A	03/16/2016	09/01/2029	1.10-5.00	13,875,000	5,870,000	3/1 & 9/1	9/1	191,275	1,065,000	138,025	905,000
2016B	03/16/2016	09/01/2026	2.00-3.00	1,980,000	650,000	3/1 & 9/1	9/1	19,500	210,000	13,200	215,000
2016D	10/19/2016	09/01/2029	2.00-2.125	2,885,000	1,610,000	3/1 & 9/1	9/1	32,550	255,000	27,450	260,000
2018	10/30/2018	09/01/2038	3.00-4.00	920,000	740,000	3/1 & 9/1	9/1	28,500	35,000	27,450	40,000
2019	07/09/2019	09/01/2026	4.00-5.00	10,965,000	2,770,000	3/1 & 9/1	9/1	138,500	1,105,000	83,250	925,000
2023	09/14/2023	09/01/2043	3.50-4.30	639,000	639,000	3/1 & 9/1	9/1	22,433	23,000	22,469	24,000
Total G.O. Bonds					**15,384,000**			**533,871**	**3,233,000**	**391,717**	**2,939,000**
Revenue Bonds:											
2018 PBC	03/01/2018	09/01/2031	4.00	29,925,000	20,180,000	3/1 & 9/1	9/1	807,200	2,190,000	719,600	2,280,000
2022 PBC	12/08/2022		5.00	18,715,000	17,615,000	3/1 & 9/1	9/1	912,450	895,000	867,700	940,000
Total Revenue Bonds					**37,795,000**			**1,719,650**	**3,085,000**	**1,587,300**	**3,220,000**
Other:											
KDHE	04/06/2013	09/01/1932	2.66	2,650,000	334,763	3/1 & 9/1	9/1	8,684	33,387	7,790	34,281
KDOT	04/29/2016	03/15/2027	0.00	8,500,000	3,400,000	-	3/15	0	850,000	0	850,000
KDHE		TBD	1.50	1,670,951	1,670,951	3/1 & 9/1	9/1	33,077	68,702	31,696	70,083
Total Other					**5,405,714**			**41,761**	**952,089**	**39,486**	**954,364**
Total Indebtedness					**58,584,714**			**2,295,282**	**7,270,089**	**2,018,503**	**7,113,364**

SHAWNEE COUNTY

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
2012 COP - 911/VanBuren Bldg	09/01/2012	180	2.0-5.0	14,500,000	1,195,000	37,344	37,344
2015 COP - P&R/DOC Kitchen	03/25/2015	240	2.0-5.0	16,835,000	11,780,000	1,236,425	1,236,925
2017 Refunding COP	11/16/2017	105	2.0-3.0	3,455,000	3,315,000	1,174,450	1,172,200
Fleet - Enterprise	Various	60	2.0-2.3	1,764,983	750,452	376,617	273,430
P&R Mowers	01/01/2023	60	2.0-2.3	727,690	598,251	172,115	172,115
P&R Golf Mowers	04/05/2021	60	4.00	161,326	60,530	32,265	32,265
PR Golf Carts	07/15/2022	60	3.60	888,510	533,204	177,702	177,702
SVEC Forklifts	08/01/2022	60	4.74	38,525	25,705	7,651	7,651
				Totals	**18,258,142**	**3,214,569**	**3,109,632**

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

SHAWNEE COUNTY 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	36,236,002	42,268,524	55,252,374
Receipts:			
Ad Valorem Tax	97,960,114	105,248,494	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,304,354	1,150,000	1,300,000
Motor Vehicle Tax	10,370,613	10,003,412	9,681,973
Recreational Vehicle Tax	120,436	114,519	111,959
16/20M Vehicle Tax	49,112	47,225	42,399
Commercial Vehicle Tax	340,378	341,016	319,516
Watercraft Tax			78,877
Gross Earnings (Intangible) Tax			0
Local Alcohol Tax	825,261	800,000	860,557
City County Highway Tax	1,869,164	2,000,000	1,581,036
Franchise	316,010	360,000	350,000
Special Assessments	2,718,826	3,047,000	2,800,000
Intergovernmental	1,693,411	4,000,000	2,703,600
Charges for Services	2,887,535	3,500,000	2,972,105
License, Fines, Fees and Permits	1,968,518	3,100,000	2,245,117
Other	2,025,871	5,196,350	2,243,057
Transfer from SW for indirect costs	320,020	400,000	320,020
Transfer from MV for YE balance	54,044	100,000	54,044
Transfer from Sewer Districts for indirect cost	5,762	5,200	5,762
Transfer from Sewer Districts for PW Service	30,800	30,800	30,800
Transfer from Community Corrections	20,905		
Transfer from Special Assessments	36,183		
Transfer from Special Revenue	27,580		
Reserves	0	300,000	
Revenue adjustment		6,321,535	
In Lieu of Taxes (IRB)	321,566	434,970	435,864
Interest on Idle Funds	8,639,229	7,012,500	8,930,000
Neighborhood Revitalization Rebate	-884,621	-963,015	-915,200
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**133,021,071**	**152,550,006**	**36,151,486**
Resources Available:	**169,257,073**	**194,818,530**	**91,403,860**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	169,257,073	194,818,530	91,403,860
Expenditures:			
General Administration	4,580,268	6,081,874	8,418,293
Audit Finance	595,518	660,880	658,429
Appraiser	2,119,060	2,386,652	2,426,951
Board of County Commissioners	545,438	579,736	597,442
County Clerk	990,348	1,023,253	1,056,921
Community Corrections	789,985	1,100,559	1,274,812
County Counselor	745,684	855,590	909,115
District Attorney	6,383,883	7,421,524	7,929,466
District Court	2,604,410	2,994,863	3,161,737
Debt Service	9,666,848	7,524,107	7,084,885
Department of Corrections	29,927,633	35,303,228	36,183,522
Elections Commissioner	1,659,483	2,122,175	1,795,375
Emergency Management	414,900	439,192	544,888
Facilities Management	1,194,495	1,324,946	1,358,396
Health Department	2,062,345	3,074,605	3,268,119
Human Resources	546,718	682,197	698,813
Information Technology	3,832,741	4,192,453	4,615,015
Medical Examiner	614,933	642,031	674,133
Noxious Weeds	344,065	405,969	425,159
Parks & Recreation	17,164,192	18,420,698	18,730,247
Planning	333,772	498,773	491,169
Public Works	9,764,184	10,300,116	10,306,628
Register of Deeds	348,293	339,169	351,882
Sheriff	22,305,195	23,199,173	24,418,119
Treasurer	649,482	710,253	726,052
Allocations	6,804,676	7,282,140	7,869,771
Use of Reserve Balance	0	0	-500,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	
0	0	0	
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	126,988,549	139,566,156	145,475,339
Cash Reserve (2025 column)			55,252,374
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**126,988,549**	**139,566,156**	**200,727,713**
Unencumbered Cash Balance Dec 31	42,268,524	55,252,374	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	161,349,130	177,288,042	200,727,713
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	200,727,713
		Tax Required	109,323,853
	Delinquent Comp Rate:	2.0%	2,181,416
		Amount of 2024 Ad Valorem Tax	111,505,269

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Administration			
Contractual	1,386,622	2,676,835	4,760,013
Commodities	155,554	233,400	220,400
Contingency	553,293	877,639	1,000,000
Transfer in MV	10,000	0	0
Capital Outlay	2,474,799	2,294,000	2,437,880
Total	4,580,268	6,081,874	8,418,293
Audit Finance			
Salaries	577,912	642,330	639,909
Contractual	10,375	13,950	13,920
Commodities	7,231	4,600	4,600
Total	595,518	660,880	658,429
Appraiser			
Salaries	2,035,730	2,266,617	2,310,991
Contractual	61,907	94,335	90,260
Commodities	21,423	25,700	25,700
Total	2,119,060	2,386,652	2,426,951
Board of County Commissioners			
Salaries	521,444	553,305	570,734
Contractual	20,587	21,131	21,648
Commodities	3,407	5,300	5,060
Total	545,438	579,736	597,442
County Clerk			
Salaries	968,146	1,005,878	1,039,336
Contractual	2,516	9,700	9,910
Commodities	5,904	7,675	7,675
Transfer to ?	13,782		
Total	990,348	1,023,253	1,056,921
Community Corrections			
Salaries	608,869	874,516	1,059,045
Contractual	163,450	195,084	191,484
Commodities	13,652	19,800	19,800
Transfer to ?	4,014	11,159	4,483
Total	789,985	1,100,559	1,274,812
County Counselor			
Salaries	674,586	762,918	798,497
Contractual	42,958	55,135	58,972
Commodities	21,094	29,125	29,833
Transfer to ?	7,046	8,412	21,813
Total	745,684	855,590	909,115
District Attorney			
Salaries	6,077,517	6,994,395	7,490,346
Contractual	142,314	314,458	325,128
Commodities	164,052	108,660	112,660
		4,011	1,332
Total	6,383,883	7,421,524	7,929,466
Total - Page 6b	**16,750,184**	**20,110,068**	**23,271,429**

SHAWNEE COUNTY 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
District Court			
Salaries	322,645	463,824	478,498
Contractual	1,857,322	2,255,265	2,414,965
Commodities	215,443	275,774	268,274
Transfer to ?	209,000		
Total	2,604,410	2,994,863	3,161,737
Debt Service			
Principal Payments	5,874,491	5,518,000	5,339,000
Interest Payments	1,321,072	2,006,107	1,745,885
Fees	26,000		
?	639,000		
Transfer to ?	1,806,285		
Total	9,666,848	7,524,107	7,084,885
Department of Corrections			
Salaries	21,600,139	26,390,133	27,186,898
Contractual	7,864,540	8,210,519	8,242,659
Commodities	462,954	507,150	558,651
Capital Assets		40,000	40,000
Transfer to ?		155,426	155,314
Total	29,927,633	35,303,228	36,183,522
Elections Commissioner			
Salaries	944,244	1,251,765	1,156,964
Contractual	634,972	822,510	599,111
Commodities	70,267	47,900	39,300
Transfer to ?	10,000		
Total	1,659,483	2,122,175	1,795,375
Emergency Management			
Salaries	308,985	336,792	428,688
Contractual	66,044	83,350	90,150
Commodities	39,871	19,050	26,050
Total	414,900	439,192	544,888
Facilities Management			
Salaries	676,542	876,708	890,350
Contractual	273,423	294,038	305,196
Commodities	117,959	154,200	162,850
Transfer to ?	126,571		
Total	1,194,495	1,324,946	1,358,396
Health Department			
Salaries	1,335,950	2,438,669	2,375,872
Contractual	222,461	322,327	315,983
Commodities	503,934	313,609	576,264
Total	2,062,345	3,074,605	3,268,119
Human Resources			
Salaries	489,024	648,401	663,800
Contractual	9,468	22,646	19,363
Commodities	10,226	11,150	15,650
Transfer to ?	38,000		
Total	546,718	682,197	698,813
Total - Page 6c	**48,076,832**	**53,465,313**	**54,095,735**

SHAWNEE COUNTY 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Information Technology			
Salaries	2,320,908	2,605,641	2,763,747
Contractual	1,286,839	1,167,962	1,415,418
Commodities	224,994	240,850	255,850
Capital Outlay		178,000	180,000
Total	3,832,741	4,192,453	4,615,015
Medical Examiner			
Contractual	611,458	642,031	674,133
Commodities	3,475		
Total	614,933	642,031	674,133
Noxious Weeds			
Salaries	247,531	326,888	353,679
Contractual	43,606	31,375	26,250
Commodities	30,928	45,230	45,230
Transfer to ?	22,000		
Transfer to Retirement Fund		2,476	
Total	344,065	405,969	425,159
Parks & Recreation			
Salaries	9,326,800	10,656,987	11,020,943
Contractual	5,278,186	5,258,392	5,031,261
Commodities	1,920,778	1,912,898	2,153,043
Capital Outlay	25,351		
Transfer to ?	613,077	592,421	525,000
Total	17,164,192	18,420,698	18,730,247
Planning			
Salaries	287,736	490,258	482,654
Contractual	16,557	3,425	3,425
Commodities	6,479	5,090	5,090
Transfer to ?	23,000		
Total	333,772	498,773	491,169
Public Works			
Salaries	4,031,880	5,568,696	5,605,203
Contractual	406,349	417,266	325,825
Commodities	2,569,475	2,282,200	2,375,600
Transfer to ?	2,756,480	2,031,954	2,000,000
Total	9,764,184	10,300,116	10,306,628
Register of Deeds			
Salaries	306,744	333,820	346,533
Contractual	8,373	2,833	2,933
Commodities	5,390	2,516	2,416
Transfer to ?	27,786		
Total	348,293	339,169	351,882
Sheriff			
Salaries	18,483,042	20,908,290	21,101,786
Contractual	1,476,115	1,715,701	1,709,770
Commodities	1,507,295	575,182	1,606,563
Capital Outlay	316,753		
Transfer to ?	521,990		
Total	22,305,195	23,199,173	24,418,119
Total - Page 6d	**54,707,375**	**57,998,382**	**60,012,352**

SHAWNEE COUNTY 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Treasurer			
Salaries	608,297	663,305	677,104
Contractual	33,351	41,775	43,775
Commodities	7,834	5,173	5,173
Capital Outlay			
Total	649,482	710,253	726,052
Allocations			
Ambulance	350,000	372,500	380,000
Animal Shelter	145,000	146,000	148,344
Community Resource Council	40,000	40,000	40,000
Conservation District	52,000	57,000	57,000
Extension Council	610,100	623,220	640,900
Stormont Vail Events Center	1,252,446	1,447,816	1,418,312
Fair Board	80,000	95,000	108,000
Mental Health	2,000,000	2,250,000	2,750,000
Mental Retardation	999,130	1,029,104	1,059,951
Programs for the Elderly	727,000	744,500	773,764
Social Service Grants	206,000	232,000	258,500
Health Access	110,000	110,000	100,000
Safe Streets	18,000	20,000	20,000
Drug Court - Transfer to Spec Rev Fd	15,000	15,000	15,000
SVEC - Transfer to Bldg Maint Fd	200,000	100,000	100,000
Total	6,804,676	7,282,140	7,869,771
Use of Reserve Balance			
			(500,000)
Total	0	0	(500,000)
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page6e	7,454,158	8,847,613	8,095,823

SHAWNEE COUNTY 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	16,750,184	20,110,068	23,271,429
Total - Page 6c	48,076,832	53,465,313	54,095,735
Total - Page 6d	54,707,375	57,998,382	60,012,352
Total - Page 6e	7,454,158	8,847,613	8,095,823
Total Detail Expenditures**	**126,988,549**	**140,421,376**	**145,475,339**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

SHAWNEE COUNTY 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Liability	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	377,672	442,816	442,780
Receipts:			
Ad Valorem Tax	90,363	91,443	xxxxxxxxxxxxxxxx
Delinquent Tax	1,431		
Motor Vehicle Tax	10,213	8,865	8,412
Recreational Vehicle Tax	118	103	97
16/20 M Vehicle Tax	54	43	37
Commercial Vehicle Tax	338	308	278
Watercraft Tax	0	76	69
In Lieu of Taxes (IRB)	297		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-817	-874	0
Miscellaneous	39		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	102,036	99,964	8,893
Resources Available:	479,708	542,780	451,673
Expenditures:			
Personnel Costs	0		
Professional Services	6,810	7,500	7,500
Claims and Judgments	30,000	92,500	92,500
Cash Reserve (2025 column)			439,553
Miscellaneous	82		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	36,892	100,000	539,553
Unencumbered Cash Balance Dec 31	442,816	442,780	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	513,100	539,553	539,553
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	539,553
		Tax Required	87,880
	Delinquent Comp Rate:	2.0%	1,758
		Amount of 2024 Ad Valorem Tax	89,638

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

SHAWNEE COUNTY 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Department**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,382,732	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**1,382,732**	**0**	**0**
Expenditures:			
Services and Fees	841		
Transfer out to Retirement Fund	135,000		
Transfer out to Risk Management Fund	1,246,891		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,382,732**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	928,222	0	0

See Tab A

Adopted Budget

Transient Guest Tax	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	140,108	67,433	67,433
Receipts:			
Tax Revenue	0	300,000	300,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**300,000**	**300,000**
Resources Available:	**140,108**	**367,433**	**367,433**
Expenditures:			
Allocations	72,675	300,000	300,000
Cash Reserve (2025 column)			67,433
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**72,675**	**300,000**	**367,433**
Unencumbered Cash Balance Dec 31	67,433	67,433	0
2023/2024/2025 Budget Authority Amount:	86,332	300,000	367,433

CPA Summary

SHAWNEE COUNTY 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol & Drug Prog.**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Local Alcohol Liquor Tax	50,762	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**50,762**	**60,000**	**60,000**
Resources Available:	**50,762**	**60,000**	**60,000**
Expenditures:			
Allocations	37,107	40,000	40,000
Transfer to Spec Rev Fund - Drug Court	13,655	20,000	20,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**50,762**	**60,000**	**60,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	60,000	60,000	60,000

Adopted Budget

911 Telephone	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,330,230	1,242,506	942,506
Receipts:			
911 Fees	1,193,835	1,600,000	1,600,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,193,835**	**1,600,000**	**1,600,000**
Resources Available:	**2,524,065**	**2,842,506**	**2,542,506**
Expenditures:			
Services and Fees	781,559	1,400,000	1,400,000
Debt Service	500,000	500,000	500,000
Cash Reserve (2025 column)			642,506
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,281,559**	**1,900,000**	**2,542,506**
Unencumbered Cash Balance Dec 31	1,242,506	942,506	0
2023/2024/2025 Budget Authority Amount:	3,299,255	2,630,230	2,542,506

CPA Summary

SHAWNEE COUNTY 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,446,527	10,634,370	11,409,664
Receipts:			
Charges for Services	18,332,285	18,000,000	18,000,000
Interest on Idle Funds	545,383	683,754	550,000
Miscellaneous	31,584		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**18,909,252**	**18,683,754**	**18,550,000**
Resources Available:	**28,355,779**	**29,318,124**	**29,959,664**
Expenditures:			
Personnel Costs	9,014,863	9,607,895	9,319,956
Services and Fees	4,627,056	4,633,564	5,161,690
Supplies and Materials	2,521,093	1,772,090	1,527,090
Bad Debt Expense	20,200	25,000	25,000
Capital Outlay	1,118,612	1,355,000	1,461,000
Transfer to General Fund	320,020	400,000	320,020
Transfer to Retirement Fund		14,911	11,010
Cash Reserve (2025 column)			
Miscellaneous	99,565	100,000	100,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**17,721,409**	**17,908,460**	**17,925,766**
Unencumbered Cash Balance Dec 31	10,634,370	11,409,664	12,033,898
2023/2024/2025 Budget Authority Amount:	15,878,555	28,567,972	17,925,766

See Tab A

Adopted Budget **Public Building Commission**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,009,897	20,297,989	12,587,989
Receipts:			
Transfer from Sales Tax Fund	2,998,159	5,000,000	5,000,000
Transfer from General Fund	1,809,035	1,800,000	1,800,000
Interest on Idle Funds	927,256	500,000	200,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,734,450**	**7,300,000**	**7,000,000**
Resources Available:	**25,744,347**	**27,597,989**	**19,587,989**
Expenditures:			
Debt Service	4,803,176	5,000,000	5,000,000
Capital Outlay	637,647	10,000,000	10,000,000
Cash Reserve (2025 column)			
Miscellaneous	5,535	10,000	10,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,446,358**	**15,010,000**	**15,010,000**
Unencumbered Cash Balance Dec 31	20,297,989	12,587,989	4,577,989
2023/2024/2025 Budget Authority Amount:	3,200,044	25,009,897	15,010,000

See Tab A

CPA Summary

SHAWNEE COUNTY 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Certificates of Participation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,500	12,540	10,040
Receipts:			
Interest on Idle Funds	10,040	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,040**	**5,000**	**5,000**
Resources Available:	**12,540**	**17,540**	**15,040**
Expenditures:			
Services and Fees		7,500	7,500
Cash Reserve (2025 column)			7,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**7,500**	**15,000**
Unencumbered Cash Balance Dec 31	12,540	10,040	40
2023/2024/2025 Budget Authority Amount:	7,500	7,500	15,000

Adopted Budget

Coronavirus Relief Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	181,580	1,896,254	3,196,254
Receipts:			
Grant Revenue	14,952,746	25,000,000	10,000,000
Interest on Idle Funds	1,694,293	800,000	50,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**16,647,039**	**25,800,000**	**10,050,000**
Resources Available:	**16,828,619**	**27,696,254**	**13,246,254**
Expenditures:			
Personnel Costs	2,762,192	2,750,000	450,000
Services and Fees	11,575,179	2,250,000	1,496,254
Supplies and Materials	129,166	500,000	100,000
Capital Outlay	307,010	17,000,000	11,000,000
Transfer out to County Projects	158,818	2,000,000	200,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**14,932,365**	**24,500,000**	**13,246,254**
Unencumbered Cash Balance Dec 31	1,896,254	3,196,254	0
2023/2024/2025 Budget Authority Amount:	25,000,000	25,000,000	13,246,254

CPA Summary

SHAWNEE COUNTY

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Special Parks & Rec		(2) Fund Name: Employee Retirement		(3) Fund Name: Westlawn Cemetary		(4) Fund Name: Sewer Districts		(5) Fund Name: Sales Tax		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,260,471	Cash Balance Jan 1	3,805,044	Cash Balance Jan 1	60,958	Cash Balance Jan 1	2,194,356	Cash Balance Jan 1	10,672,461	17,993,290
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for Services	2,882,123			Charges for Services	53,215	Charges for Services	2,183,103	Sales Tax	10,385,360	
Issuance of Leases						Property Taxes	43,932			
						Issuance of Debt	633,278			
						Other	205,972			
		Transfer from Health De	135,000							
		Transfer from Gen Fund	129,534							
Total Receipts	2,882,123	Total Receipts	264,534	Total Receipts	53,215	Total Receipts	3,066,285	Total Receipts	10,385,360	16,651,517
Resources Available:	4,142,594	Resources Available:	4,069,578	Resources Available:	114,173	Resources Available:	5,260,641	Resources Available:	21,057,821	34,644,807
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel Costs	873,568	Personnel Costs	356,282	Personnel Costs	11,457	Debt Service	770,135	Debt Service	850,000	
Services and Fees	1,175,432			Services and Fees	33,729	Services and Fees	2,449,950	Services and Fees		
Supplies and Material	781,340			Supplies and Material	3,482	Supplies and Material	7,036	Economic Develop	1,530,395	
Capital Outlay	127,531					Capital Outlay		Capital Outlay		
								Transfer to Infra	800,000	
								Transfer to PBC	2,998,159	
Transfer to Bldg Main	30,000					Transfer to Gen Fd	36,562	Transfer to Bridge	1,316,667	
Total Expenditures	2,987,871	Total Expenditures	356,282	Total Expenditures	48,668	Total Expenditures	3,263,683	Total Expenditures	7,495,221	14,151,725
Cash Balance Dec 31	1,154,723	Cash Balance Dec 31	3,713,296	Cash Balance Dec 31	65,505	Cash Balance Dec 31	1,996,958	Cash Balance Dec 31	13,562,600	20,493,082 **
										20,493,082 **

**Note: These two block figures should agree.

CPA Summary

SHAWNEE COUNTY

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name: Community Corrections		(2) Fund Name: Technology Funds		(3) Fund Name: Motor Vehicle		(4) Fund Name: pecial Hwy,Bridge,Machine		(5) Fund Name: Special Revenue		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	-32,930	Cash Balance Jan 1	1,107,397	Cash Balance Jan 1	50,431	Cash Balance Jan 1	4,291,043	Cash Balance Jan 1	4,171,988	9,587,929
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant Revenue	1,467,729	Fees	297,186	Fees	1,617,746	Fees	1,328	Charges for Services	778,871	
Other				Intergovernmental	11,375	Proceeds from Sale	67,290	Intergovernmental	89,257	
				Other	54			Fees	109,283	
								Other	702,614	
								Interest Earnings	15,327	
								Procees from Sale	1,576,800	
						Transfer from Gen Fd	1,524,865	Transfer from Alcohol	13,654	
Transfer from Gen Fd	2,713					Transfer from Inftrastruct	88,589	Transfer from Gen Fd	165,000	
Total Receipts	1,470,442	Total Receipts	297,186	Total Receipts	1,629,175	Total Receipts	1,682,072	Total Receipts	3,450,806	8,529,681
Resources Available:	1,437,512	Resources Available:	1,404,583	Resources Available:	1,679,606	Resources Available:	5,973,115	Resources Available:	7,622,794	18,117,610
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel Costs	1,083,232	Personnel Costs	25,241	Personnel Costs	1,409,531	Personnel Costs		Personnel Costs	125,846	
Services and Fees	125,282	Services and Fees	79,042	Services and Fees	89,261	Services and Fees	1,992	Services and Fees	1,175,894	
Supplies and Materials	189,198	Supplies and Materials	117,962	Supplies and Materials	56,927	Supplies and Materials		Supplies and Materials	320,697	
		Capital Outlay		Capital Outlay		Capital Outlay	298,676	Capital Outlay	33,662	
				Transfer to Work Comp	10,060	Transfer to Bridge Projec	665,000			
Transfer to Gen Fd	20,905			Transfer to Gen Fd	54,044	Transfer to Infrastructure	1,492,700	Transfer to Gen Fd	27,580	
Total Expenditures	1,418,617	Total Expenditures	222,245	Total Expenditures	1,619,823	Total Expenditures	2,458,368	Total Expenditures	1,683,679	7,402,732
Cash Balance Dec 31	18,895	Cash Balance Dec 31	1,182,338	Cash Balance Dec 31	59,783	Cash Balance Dec 31	3,514,747	Cash Balance Dec 31	5,939,115	**10,714,878** **
										10,714,878 **

**Note: These two block figures should agree.

CPA Summary

SHAWNEE COUNTY

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name: Federal Grants		(2) Fund Name: State Grants		(3) Fund Name: Building Maintenance		(4) Fund Name: Bridge Projects		(5) Fund Name: County Projects		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	-300,331	Cash Balance Jan 1	-135,046	Cash Balance Jan 1	5,197,371	Cash Balance Jan 1	2,197,398	Cash Balance Jan 1	1,153,102	8,112,494
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant Revenue	4,588,205	Grant Revenue	2,989,259	Charges for Services	388,842			Licenses	3,958	
				Intergovernmental	660,967			Intergovernmental	29,977	
				Other	77,678			Other	8,924	
				Issuance of Leases						
				Proceeds from Sales						
				Transfer from Gen Fd	1,598,927	Transfer from Gen Fd	65,000			
				Transfer from Equip Fd	500,000	Transfer from Spec Hwy	665,000	Transfer fro CRF	158,818	
		Transfer from Gen Fd	2,170	Transfer from Parks	30,000	Transfer from Sales Tax	1,316,667	Transfer from Gen Fd	323,808	
Total Receipts	4,588,205	Total Receipts	2,991,429	Total Receipts	3,256,414	Total Receipts	2,046,667	Total Receipts	525,485	13,408,200
Resources Available:	4,287,874	Resources Available:	2,856,383	Resources Available:	8,453,785	Resources Available:	4,244,065	Resources Available:	1,678,587	21,520,694
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel Costs	2,432,065	Personnel Costs	1,240,054	Personnel Costs		Personnel Costs		Personnel Costs	43,395	
Services and Fees	573,479	Services and Fees	533,715	Services and Fees	1,785,037	Services and Fees	682,482	Services and Fees	151,711	
Supplies and Materials	1,375,715	Supplies and Materials	1,111,782	Supplies and Materials	380,881	Supplies and Materials	70,575	Supplies and Materials	172,207	
Capital Outlay		Capital Outlay		Capital Outlay	208,688	Capital Outlay		Capital Outlay	139,376	
Total Expenditures	4,381,259	Total Expenditures	2,885,551	Total Expenditures	2,374,606	Total Expenditures	753,057	Total Expenditures	506,689	10,901,162
Cash Balance Dec 31	-93,385	Cash Balance Dec 31	-29,168	Cash Balance Dec 31	6,079,179	Cash Balance Dec 31	3,491,008	Cash Balance Dec 31	1,171,898	10,619,532 **
	See Tab B		See Tab B							10,619,532 **

**Note: These two block figures should agree.

CPA Summary

SHAWNEE COUNTY

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name: Equipment Fund		(2) Fund Name: Infrastructure		(3) Fund Name: Special Assessments		(4) Fund Name: Workers' Compensation		(5) Fund Name: Health Insurance		
Unencumbered Cash Balance Jan 1	3,173,783	Unencumbered Cash Balance Jan 1	1,582,508	Unencumbered Cash Balance Jan 1	-598,030	Unencumbered Cash Balance Jan 1	4,278,803	Unencumbered Cash Balance Jan 1	8,693,213	17,130,277
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Intergovernmental	669,931	Issuance of Debt	639,000	Charges for Services	2,159,430	Charges for Services	12,387,388	
						Other	17,016	Other	652,651	
		Transfer from Sales Tx	800,000							
		Transfer from Gen Fd	1,150,000							
Transfer from Gen Fd	2,097,800	Transfer from Hwy	1,492,700			Transfer from MV	10,060			
Total Receipts	2,097,800	Total Receipts	4,112,631	Total Receipts	639,000	Total Receipts	2,186,506	Total Receipts	13,040,039	22,075,976
Resources Available:	5,271,583	Resources Available:	5,695,139	Resources Available:	40,970	Resources Available:	6,465,309	Resources Available:	21,733,252	39,206,253
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel Costs		Personnel Costs		Personnel Costs		Personnel Costs	46,979	Personnel Costs	45,117	
Services and Fees	472,132	Services and Fees	1,438,699	Services and Fees		Services and Fees	808,099	Services and Fees	13,893,296	
Supplies and Material	282,710	Supplies and Material		Supplies and Material		Supplies and Material		Supplies and Material	975	
Capital Outlay	1,024,702	Capital Outlay		Capital Outlay	217,436	Capital Outlay		Capital Outlay		
Transfer to Bldg Maint	500,000	Transfer to Spec Hwy	88,589	Transfer to Gen Fd	36,183					
Total Expenditures	2,279,544	Total Expenditures	1,527,288	Total Expenditures	253,619	Total Expenditures	855,078	Total Expenditures	13,939,388	18,854,917
Cash Balance Dec 31	2,992,039	Cash Balance Dec 31	4,167,851	Cash Balance Dec 31	-212,649	Cash Balance Dec 31	5,610,231	Cash Balance Dec 31	7,793,864	20,351,336 **
					See Tab B					20,351,336 **

**Note: These two block figures should agree.

CPA Summary

SHAWNEE COUNTY

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Risk Management										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Intergovernmental				Charges for Services		Charges for Services		
						Other		Other		
Transfer from Health De	1,246,891									
Total Receipts	1,246,891	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,246,891
Resources Available:	1,246,891	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	1,246,891
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	1,246,891	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,246,891 **
										1,246,891 **

**Note: These two block figures should agree.

CPA Summary

SHAWNEE COUNTY 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
County

The governing body of
SHAWNEE COUNTY
will meet on September 5, 2024 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 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 for 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	126,988,549	49.815	139,566,156	48.626	200,727,713	111,505,269	48.299
Special Liability	36,892	0.046	100,000	0.042	539,553	89,638	0.039
Health Department	1,382,732						
Transient Guest Tax	72,675		300,000		367,433		
Special Alcohol & Drug Prog.	50,762		60,000		60,000		
911 Telephone	1,281,559		1,900,000		2,542,506		
Solid Waste	17,721,409		17,908,460		17,925,766		
Public Building Commission	5,446,358		15,010,000		15,010,000		
Certificates of Participation			7,500		15,000		
Coronavirus Relief Fund	14,932,365		24,500,000		13,246,254		
Non-Budgeted Funds-A	14,151,725						
Non-Budgeted Funds-B	7,402,732						
Non-Budgeted Funds-C	10,901,162						
Non-Budgeted Funds-D	18,854,917						
Non-Budgeted Funds-E							
Totals	219,223,837	49.861	199,352,116	48.668	250,434,225	111,594,907	48.338
						*Revenue Neutral Rate ** *	*46.561*
Less: Transfers	18,816,972		414,911		331,030		
Net Expenditure	200,406,865		198,937,205		250,103,195		
Total Tax Levied	100,703,421		107,489,731		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,019,750,835		2,209,378,433		2,308,636,385		

Outstanding Indebtedness,

January 1,	2022	2023	2024
G.O. Bonds	23,840,000	19,065,000	15,384,000
Revenue Bonds	24,310,000	41,000,000	37,795,000
Other	6,499,026	5,655,152	5,405,714
Lease Pur. Princ.	22,979,718	20,430,635	18,258,142
Total	77,628,744	86,150,787	76,842,856

Other County Special District Funds	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*	Estimated Tax Rate*	**Revenue Neutral Rate Tax Rate*
Sewer District #2	24,428	7.561	31,475	7.562	54,161	27,280	3,607,734	7.562	7.290
Sewer District #6	23,343	20.836	27,284	20.836	44,219	23,000	1,016,989	22.616	20.144

*Tax rates are expressed in mills

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

/s/ Cynthia A. Beck
County Clerk

SHAWNEE COUNTY 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Road & Bridge			0
Special Liability			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0.			0
0			0
0			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 2,308,636,385

Valuation Factor: 2,308,636.385

Neighborhood Revitalization Subj to Rebate: 18,810,757

Neighborhood Revitalization factor: 18,810.757

**This information comes from the 2025 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

First published in The Topeka Metro News, Monday, August 26, 2024.

2025

SHAWNEE COUNTY

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

SHAWNEE COUNTY

will meet on September 5, 2024 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 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 for 2023		Current Year Estimate for 20		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax	Expenditures	Actual Tax	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax
General	127,697,164	49.815	139,566,156	48.626	201,431,189	112,222,815	48.610
Special Liability	36,892	0.046	100,000	0.042	539,553	89,638	0.039
Health Department	1,382,732						
Transient Guest Tax	72,675		300,000		367,433		
Special Alcohol & Drug Prog.	50,762		60,000		60,000		
911 Telephone	1,281,559		1,900,000		2,542,506		
Solid Waste	17,721,409		17,908,460		17,925,766		
Public Building Commission	5,446,358		15,010,000		15,010,000		
Certificates of Participation			7,500		15,000		
Coronavirus Relief Fund	14,932,365		24,500,000		13,246,254		
Non-Budgeted Funds-A	14,151,725						
Non-Budgeted Funds-B	7,402,732						
Non-Budgeted Funds-C	10,901,162						
Non-Budgeted Funds-D	18,854,917						
Non-Budgeted Funds-E							
Totals	219,932,452	49.861	199,352,116	48.668	251,137,701	112,312,453	48.649
						*Revenue Neutral Rate ** *	*46.561*
Less: Transfers	18,816,972		414,911		331,030		
Net Expenditure	201,115,480		198,937,205		250,806,671		
Total Tax Levied	100,703,421		107,489,731		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,019,750,835		2,209,378,433		2,308,636,385		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	23,840,000	19,065,000	15,384,000
Revenue Bonds	24,310,000	41,000,000	37,795,000
Other	6,499,026	5,655,152	5,405,714
Lease Pur. Princ.	22,979,718	20,430,635	18,258,142
Total	77,628,744	86,150,787	76,842,856

Other County Special District Funds	Prior Year Actual for 2023		Current Year Estimate for 20		Proposed Budget Year for 2025				
	Expenditures	Actual Tax	Expenditures	Actual Tax	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax	Estimated Tax Rate*	**Revenue Neutral Rate Tax
Sewer District #2	24,428	7.561	31,475	7.562	54,161	27,280	3,607,734	7.562	7.290
Sewer District #6	23,343	20.836	27,284	20.836	44,219	23,000	1,016,989	22.616	20.144

*Tax rates are expressed in mills

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

/s/ Cynthia A. Beck

County Clerk

Page No. 17

8/26

RESOLUTION NO. 2024-58

AUTHORIZING A LEVY OF PROPERTY TAXES IN SUPPORT OF THE 2025 BUDGET YEAR FOR SHAWNEE COUNTY THAT EXCEEDS THE REVENUE NEUTRAL RATE OF 46.561 MILLS

WHEREAS, pursuant to KSA 79-2988, a levy of property taxes to finance the operations of Shawnee County 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 2025 was calculated at 46.561 mills by the County Clerk; and

WHEREAS, the recommended budget for budget year 2025 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, 2024 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 on September 5, 2024, 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.

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 Budget Year 2025, as required by KSA 79-2988.

STATE OF KANSAS OFFICIAL SEAL SHAWNEE COUNTY

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

Kevin J. Cook, Chair — Yes

Aaron D. Mays, Vice-Chair — Yes

William D. Riphahn, Member — Yes

ATTEST:

Cynthia A. Beck, Shawnee County Clerk

Approved as to form and legality by Richard V. Eckert, Shawnee County Counselor, 08-30-2024