State of Kansas
Special District

2025

RECEIVED
SEP 26 2024
SHAWNEE COUNTY CLERK

CERTIFICATE

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 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	54,161	27,280	7.562
Debt Service	10-113				
Totals		xxxxxxxxxx	54,161	27,280	7.562
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			3,607,734
RNR Hearing Notice					Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	7.290
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Sept 26, 2024

County Clerk

Governing Body

CPA Summary

County Sewer #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	26,295	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	26,295	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

2025

County Sewer #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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

County Sewer #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:										
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, 2024	Payments Due 2024	Payments Due 2025
			Total	0	0	0	0

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

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	31,990	32,061	26,881
Receipts:			
Ad Valorem Tax	24,464	26,295	xxxxxxxxxxxxxxxx
Delinquent Tax	35		
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	**24,499**	**26,295**	**0**
Resources Available:	**56,489**	**58,356**	**26,881**
Expenditures:			
Fees for Services	185	185	185
Contractual Services	13,840	11,500	11,500
Electricity	6,803	9,000	10,000
Interfund Transfer	3,600	3,600	3,600
Projects (like dredging etc.)		7,190	28,876
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**24,428**	**31,475**	**54,161**
Unencumbered Cash Balance Dec 31	32,061	26,881	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	53,345	31,475	54,161
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	54,161
		Tax Required	27,280
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	27,280

CPA Summary

State of Kansas
2025 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

County Sewer #2

Shawnee County

will meet on September 5, 2024 at 9:00AM at 707 SE Quincy Topeka, KS BCC 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 Topeka, KS BCC Chambers 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	24,428	7.561	31,475	7.562	54,161	27,280	7.562
Debt Service							
Totals	24,428	7.561	31,475	7.562	54,161	27,280	7.562
						*Revenue Neutral Rate***	*7.290*
Less: Transfers	0		0		0		
Net Expenditures	24,428		31,475		54,161		
Total Tax Levied	26,534		26,295		xxxxxxxxxxxxxxx		
Assessed Valuation	3,085,350		3,477,621		3,607,734		

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.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

/s/ Cynthia A Beck
County Clerk

RESOLUTION NO. 2024-59

AUTHORIZING A LEVY OF PROPERTY TAXES IN SUPPORT OF THE 2025 BUDGET YEAR FOR SHAWNEE COUNTY SEWER DISTRICT #2 THAT EXCEEDS THE REVENUE NEUTRAL RATE OF 7.290 MILLS

WHEREAS, pursuant to KSA 79-2988, a levy of property taxes to finance the operations of Shawnee County Sewer District No. 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 2025 was calculated at 7.290 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 for Shawnee County Sewer District No. 2 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 for Shawnee County Sewer District No. 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 No. 2 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

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

8/26