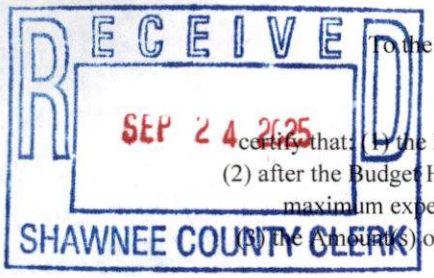
Shawnee County 2026 State of Kansas
County

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 2026; and
(3) the amounts of 2025 Ad Valorem Tax are within statutory limitations.

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 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	204,031,156	117,609,017	48.872
Special Liability	75-6110	7	582,209	92,802	.039
Transient Guest Tax		8	300,000		
Special Alcohol & Drug Prog.		8	60,000		
911 Telephone		9	2,528,731		
Solid Waste		9	20,004,311		
Public Building Commission		10	12,000,966		
Certificates of Participation		10	16,500		
Coronavirus Relief Fund		11	483,932		
		11			
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		xxxxx	240,007,805	117,701,819	48.911

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

Total ~~2,418,857,201~~
- TIF 2,406,507,578

County Clerk's Use Only
2,406,507,508
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	46.211
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

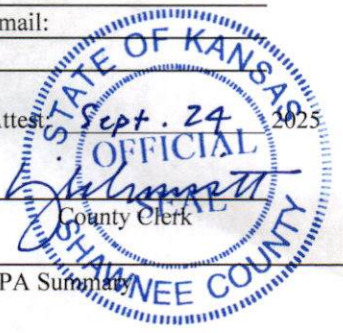
Assisted by:

Address:

Email:

Attest: Sept. 24 2025

County Clerk



Governing Body

CPA Summary

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	111,505,269	9,944,314	109,211	43,095	372,430	75,466
Debt Service						
Road & Bridge						
Special Liability	89,638	7,994	88	35	299	61
TOTAL	111,594,907	9,952,308	109,299	43,130	372,729	75,527

County Treas Motor Vehicle Estimate 9,952,308

County Treas Recreational Vehicle Estimate 109,299

County Treas 16/20M Vehicle Estimate 43,130

County Treas Commercial Vehicle Tax Estimate 372,729

County Treas Watercraft Tax Estimate 75,527

Motor Vehicle Factor 0.08918

Recreational Vehicle Factor 0.00098

16/20M Vehicle Factor 0.00039

Commercial Vehicle Factor 0.00334

Watercraft Factor 0.00068

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
Sewer Districts	General Fund	36,562	18,281	55,000	12-16,102
Solid Waste	General Fund	320,020	160,010	350,000	12-16,102
Solid Waste	Retirement Fund	14,911	11,010	-	12-16,102
General Fund	Retirement Fund	223,348	182,942	25,808	12-16,102
General Fund	Special Hwy, Bridge	2,170,547		1,050,000	68-590
General Fund	Special Revenue	60,706	150,000	15,000	19-120
General Fund	Bldg Maintenance	2,535,218	875,000	935,000	19-120, 2-1318
General Fund	Equipment Fund	1,544,000	2,187,880	2,500,000	19-119
General Fund	Special Sheriff	10,000			19-119
General Fund	County Projects	1,479,716		1,000,000	19-120
General Fund	Risk Management	250,000		-	12-2615
General Fund	Public Bldg Commission	1,810,200	435,225	-	19-120
Sales Tax	Infrastructure	2,000,000	6,900,000	-	12-196
Sales Tax	Bridge Projects	2,883,333	2,900,000	2,900,000	12-196
Sales Tax	Public Bldg Commission	2,999,950	361,175	2,998,400	12-196
Spec Alcohol Fund	Special Revenue	8,874	2,726	10,000	19-120
Spec Parks & Rec	Bldg Maintenance	30,000	30,000	30,000	19-120
Community Corrections	Special Revenue	200		-	19-119
Community Corrections	State Grant	157,831		-	19-120
Motor Vehicle	General Fund	98,543		95,000	8-145
Motor Vehicle	Workers Comp	9,808		5,000	44-505b
Special Hwy, Bridge	Infrastructure	1,478,979		1,500,000	19-120
Special Hwy, Bridge	Bridge Projects	78,000		-	19-120
Bridge Projects	Special Hwy, Bridge	80,182		-	19-120
Equipment Fund	Building Maintenance	-	12,193	-	19-120
Federal Grant	General Fund	37		-	19-120
State Grant	Special Revenue	11,845		-	19-120
State Grant	County Projects	41,137		-	19-120
Coronavirus Relief Fund	Special Revenue	518,292		1,000,000	19-120
General Fund	Infrastructure	1,260,000		-	19-120
	Total	22112239	14226442	14469208	
	Adjustments*		14,055,422	14,119,208	
	Adjusted Totals	22112239	171020	350000	

*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, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013	10/23/2013	09/01/2033	2.25-4.00	930,000	505,000	3/1 & 9/1	9/1	19,938	50,000	17,938	50,000
2015A	03/05/2015	09/01/2028	2.00-4.00	5,175,000	1,675,000	3/1 & 9/1	9/1	47,725	490,000	33,025	505,000
2015C	10/21/2015	09/01/2035	2.00-3.35	4,855,000	385,000	3/1 & 9/1	9/1	12,210	30,000	11,370	30,000
2016A	03/16/2016	09/01/2029	1.10-5.00	13,875,000	4,805,000	3/1 & 9/1	9/1	138,025	905,000	92,775	955,000
2016B	03/16/2016	09/01/2026	2.00-3.00	1,980,000	440,000	3/1 & 9/1	9/1	13,200	215,000	6,750	225,000
2016D	10/19/2016	09/01/2029	2.00-2.125	2,885,000	1,355,000	3/1 & 9/1	9/1	27,450	260,000	22,250	265,000
2018	10/30/2018	09/01/2038	3.00-4.00	920,000	705,000	3/1 & 9/1	9/1	27,450	40,000	25,850	40,000
2019	07/09/2019	09/01/2026	4.00-5.00	10,965,000	1,665,000	3/1 & 9/1	9/1	83,250	925,000	37,000	740,000
2023	09/14/2023	09/01/2043	3.50-4.30	639,000	616,000	3/1 & 9/1	9/1	22,469	24,000	21,677	25,000
Total G.O. Bonds					**12,151,000**			**391,717**	**2,939,000**	**268,635**	**2,835,000**
Revenue Bonds:											
2018 PBC	03/01/2018	09/01/2031	4.00	29,925,000	17,990,000	3/1 & 9/1	9/1	719,600	2,280,000	628,400	2,370,000
2022 PBC	12/08/2022		5.00	18,715,000	16,720,000	3/1 & 9/1	9/1	867,700	940,000	820,700	990,000
Total Revenue Bonds					**34,710,000**			**1,587,300**	**3,220,000**	**1,449,100**	**3,360,000**
Other:											
KDHE	04/06/2013	09/01/1932	2.66	2,650,000	301,376	3/1 & 9/1	9/1	7,790	34,281	6,872	35,199
KDOT	04/29/2016	03/15/2027	0.00	8,500,000	2,550,000	-	3/15	0	850,000	0	850,000
KDHE		TBD	1.50		4,428,667	3/1 & 9/1	9/1	39,545	259,844	53,253	246,135
Total Other					**7,280,043**			**47,335**	**1,144,125**	**60,125**	**1,131,334**
Total Indebtedness					**54,141,043**			**2,026,352**	**7,303,125**	**1,777,860**	**7,326,334**

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, 2025	Payments Due 2025	Payments Due 2026
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	10,990,000	1,236,925	1,235,425
2017 Refunding COP	11/16/2017	105	2.0-3.0	3,455,000	2,240,000	1,172,200	1,169,050
Fleet - Enterprise	Various	60	2.0-2.3	2,149,425	568,885	333,706	184,134
P&R Mowers	01/01/2023	60	2.0-2.3	727,690	461,221	172,115	172,115
P&R Golf Mowers	04/05/2021	60	4.00	147,265	30,913	32,265	0
PR Golf Carts	07/15/2022	60	3.60	1,254,410	898,784	230,682	230,682
SVEC Forklifts	08/01/2022	60	4.74	34,000	19,130	7,651	7,651
SH Aircraft Fleet				571,759	396,759	79,352	79,352
				Totals	**16,800,692**	**3,302,240**	**3,115,753**

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

Shawnee County

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	42,268,524	47,149,564	47,841,191
Receipts:			
Ad Valorem Tax	104,720,642	109,944,195	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,075,130	1,300,000	1,531,903
Motor Vehicle Tax	10,561,898	9,866,134	9,944,314
Recreational Vehicle Tax	115,565	112,056	109,211
16/20M Vehicle Tax	47,852	42,436	43,095
Commercial Vehicle Tax	357,561	319,794	372,430
Watercraft Tax	0		75,466
Gross Earnings (Intangible) Tax			0
Local Alcohol Tax	816,353	860,554	828,151
City County Highway Tax	1,475,366	1,581,036	1,586,826
Franchise	299,759	350,000	300,000
Special Assessments	2,435,387	2,800,000	2,400,000
Intergovernmental	1,983,432	2,656,600	2,785,800
Charges for Services	3,035,652	3,137,275	3,207,832
License, Fines, Fees and Permits	2,169,924	2,061,947	2,262,848
Other	3,927,654	2,273,469	2,366,219
Transfer from SW for indirect costs	320,020	320,000	320,020
Transfer from MV for YE balance	98,543	54,044	0
Transfer from Sewer Districts for indirect costs	5,762	5,762	5,762
Transfer from Sewer Districts for PW Service	30,800	31,000	31,000
Transfer from Federal Grant	37		
Transfer from Special Assessments			
Transfer from Special Revenue			
Reserves		500,000	4,098,000
Revenue adjustment			
In Lieu of Taxes (IRB)	435,479	435,864	435,864
Interest on Idle Funds	9,463,616	8,930,000	7,500,000
Neighborhood Revitalization Rebate	-908,577	-915,200	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**143,467,855**	**146,666,966**	**40,204,741**
Resources Available:	**185,736,379**	**193,816,530**	**88,045,932**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	185,736,379	193,816,530	88,045,932
Expenditures:			
General Administration	4,917,853	8,418,293	8,651,247
Audit Finance	560,296	658,429	709,915
Appraiser	2,404,460	2,426,951	2,426,496
Board of County Commissioners	570,785	597,442	643,477
County Clerk	1,030,487	1,056,921	1,030,684
Community Corrections	1,097,295	1,274,812	1,610,874
County Counselor	847,576	909,115	994,562
District Attorney	7,602,113	7,929,466	8,782,720
District Court	2,977,614	3,161,737	3,161,737
Debt Service	7,522,541	7,084,885	6,856,154
Department of Corrections	35,403,176	36,183,522	39,855,216
Elections Commissioner	1,978,997	1,795,375	2,312,195
Emergency Management	429,711	544,888	661,734
Facilities Management	1,306,017	1,358,396	1,389,966
Health Department	3,128,390	3,268,119	3,553,098
Human Resources	581,244	698,813	726,778
Information Technology	3,723,716	4,615,015	5,150,936
Medical Examiner	639,827	674,133	707,840
Noxious Weeds	373,702	425,159	455,674
Parks & Recreation	18,647,066	18,730,247	19,211,896
Planning	501,237	491,169	537,201
Public Works	10,325,781	10,306,628	10,306,628
Register of Deeds	338,637	351,882	383,354
Sheriff	23,022,852	24,418,119	26,540,589
Treasurer	695,294	726,052	730,958
Allocations	7,960,148	7,869,771	8,275,036
Other	0	0	0
0	0	0	0
0	0	0	0
Subtotal	138,586,815	145,975,339	155,666,965
Cash Reserve (2026 column)			47,841,191
Miscellaneous			523,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**138,586,815**	**145,975,339**	**204,031,156**
Unencumbered Cash Balance Dec 31	47,149,564	47,841,191	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	177,288,042	200,727,713	204,031,156
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	204,031,156
		Tax Required	115,985,224
	Delinquent Comp Rate:	1.4%	1,623,793
		Amount of 2025 Ad Valorem Tax	117,609,017

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Expenditures:				
General Administration				
Contractual	2,324,839	4,760,013	4,749,897	
Commodities	46,242	220,400	151,350	
Contingency	201,804	1,000,000	1,000,000	
Transfer Out	800,968	250,000	250,000	
Capital Outlay Transfer Out	1,544,000	2,187,880	2,500,000	
Total	4,917,853	8,418,293	8,651,247	
Audit Finance				
Salaries	539,667	639,909	691,395	
Contractual	11,542	13,920	13,920	
Commodities	9,087	4,600	4,600	
Total	560,296	658,429	709,915	x
Appraiser				
Salaries	2,185,640	2,310,991	2,310,536	
Contractual	101,757	90,260	90,260	
Commodities	25,063	25,700	25,700	
Transfer Out	92,000		0	
Total	2,404,460	2,426,951	2,426,496	x
Board of County Commissioners				
Salaries	550,026	570,734	615,428	
Contractual	18,200	21,648	22,608	
Commodities	2,559	5,060	5,441	
Total	570,785	597,442	643,477	
County Clerk				
Salaries	1,014,495	1,039,336	1,010,099	
Contractual	2,253	9,910	12,910	
Commodities	3,829	7,675	7,675	
Transfer Out	9,910			
Total	1,030,487	1,056,921	1,030,684	
Community Corrections				
Salaries	892,803	1,059,045	1,395,107	
Contractual	177,839	191,484	191,484	
Commodities	15,494	19,800	24,283	
Transfer Out	11,159	4,483		
Total	1,097,295	1,274,812	1,610,874	
County Counselor				
Salaries	758,436	798,497	848,129	
Contractual	48,715	58,972	120,341	
Commodities	32,013	29,833	26,092	
Transfer Out	8,412	21,813	0	
Total	847,576	909,115	994,562	
District Attorney				
Salaries	6,920,193	7,490,346	8,221,767	
Contractual	264,870	325,128	387,068	
Commodities	204,147	112,660	173,885	
Transfer Out	212,903	1,332		
Total	7,602,113	7,929,466	8,782,720	
Total - Page 6b	**19,030,865**	**23,271,429**	**24,849,975**	

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
District Court			
Salaries	327,736	478,498	414,833
Contractual	2,195,984	2,414,965	2,420,505
Commodities	355,894	268,274	316,399
Capital Assets			10,000
Transfer Out	98,000		
Total	2,977,614	3,161,737	3,161,737
Debt Service			
Principal Payments	1,948,219	5,339,000	5,355,000
Interest Payments	3,766,871	1,745,885	1,501,154
Fees	1		
Transfer Out	1,807,450		
Total	7,522,541	7,084,885	6,856,154
Department of Corrections			
Salaries	25,683,714	27,186,898	30,799,161
Contractual	8,677,050	8,242,659	8,457,405
Commodities	642,984	558,651	558,650
Capital Assets	15,471	40,000	40,000
Transfer Out	383,957	155,314	
Total	35,403,176	36,183,522	39,855,216
Elections Commissioner			
Salaries	1,147,642	1,156,964	1,378,327
Contractual	739,534	599,111	874,398
Commodities	84,821	39,300	59,470
Transfer Out	7,000		
Total	1,978,997	1,795,375	2,312,195
Emergency Management			
Salaries	324,766	428,688	544,184
Contractual	57,236	90,150	90,050
Commodities	39,709	26,050	27,500
Transfer Out	8,000		
Total	429,711	544,888	661,734
Facilities Management			
Salaries	719,915	890,350	888,326
Contractual	378,775	305,196	348,790
Commodities	188,327	162,850	152,850
Transfer Out	19,000		
Total	1,306,017	1,358,396	1,389,966
Health Department			
Salaries	1,836,438	2,375,872	2,684,085
Contractual	236,993	315,983	300,246
Commodities	505,981	576,264	568,767
Capital Assets	6,978		
Transfer Out	542,000		
Total	3,128,390	3,268,119	3,553,098
Human Resources			
Salaries	526,430	663,800	641,566
Contractual	32,048	19,363	69,462
Commodities	12,766	15,650	15,750
Transfer Out	10,000		
Total	581,244	698,813	726,778
Total - Page 6c	**53,327,690**	**54,095,735**	**58,516,878**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Expenditures:				
Information Technology				
Salaries	2,540,088	2,763,747	2,956,047	
Contractual	898,312	1,415,418	1,759,731	
Commodities	252,690	255,850	259,350	
Capital Outlay	21,626	180,000	150,000	
Transfer Out	11,000		25,808	
Total	3,723,716	4,615,015	5,150,936	
Medical Examiner				
Contractual	639,481	674,133	707,840	
Commodities	346			
Total	639,827	674,133	707,840	
Noxious Weeds				
Salaries	288,878	353,679	346,974	
Contractual	5,455	26,250	33,325	
Commodities	2,893	45,230	65,375	
Transfer Out	76,476		10,000	
Total	373,702	425,159	455,674	
Parks & Recreation				
Salaries	9,691,448	11,020,943	11,082,633	
Contractual	5,463,036	5,031,261	5,443,375	
Commodities	1,694,207	2,153,043	2,160,888	
Capital Outlay	29,375			
Transfer Out	1,769,000	525,000	525,000	
Total	18,647,066	18,730,247	19,211,896	
Planning				
Salaries	360,349	482,654	527,326	
Contractual	4,327	3,425	4,165	
Commodities	6,561	5,090	5,710	
Transfer Out	130,000			
Total	501,237	491,169	537,201	
Public Works				
Salaries	4,072,358	5,605,203	5,590,904	
Contractual	453,533	325,825	339,124	
Commodities	2,317,389	2,375,600	2,326,600	
Transfer Out	3,482,501	2,000,000	2,050,000	
Total	10,325,781	10,306,628	10,306,628	
Register of Deeds				
Salaries	327,041	346,533	378,005	
Contractual	3,542	2,933	2,933	
Commodities	8,054	2,416	2,416	
Total	338,637	351,882	383,354	
Sheriff				
Salaries	19,159,476	21,101,786	23,196,780	*******
Contractual	1,776,076	1,709,770	2,146,817	
Commodities	1,736,849	1,606,563	1,196,992	
Capital Outlay	125,451			
Transfer Out	225,000			
Total	23,022,852	24,418,119	26,540,589	
Total - Page 6d	**57,572,818**	**60,012,352**	**63,294,118**	

Shawnee County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Treasurer			
Salaries	655,015	677,104	682,609
Contractual	29,360	43,775	43,175
Commodities	10,919	5,173	5,174
Total	695,294	726,052	730,958
Allocations			
Ambulance	370,000	380,000	420,000
Animal Shelter	146,000	148,344	151,806
Community Resource Council	40,000	40,000	40,000
Conservation District	57,000	57,000	57,000
Extension Council	623,220	640,900	654,550
Stormont Vail Events Center	2,128,324	1,418,312	1,461,865
Fair Board	95,000	108,000	102,600
Mental Health	2,250,000	2,750,000	3,000,000
Mental Retardation	1,029,104	1,059,951	1,059,951
Programs for the Elderly	744,500	773,764	773,764
Social Service Grants	232,000	258,500	258,500
Health Access	110,000	100,000	110,000
Safe Streets	20,000	20,000	20,000
Transfer Out	115,000	115,000	165,000
Total	7,960,148	7,869,771	8,275,036
Other			
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 - Page6e	8,655,442	8,595,823	9,005,994

Shawnee County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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	19,030,865	23,271,429	24,849,975
Total - Page 6c	53,327,690	54,095,735	58,516,878
Total - Page 6d	57,572,818	60,012,352	63,294,118
Total - Page 6e	8,655,442	8,595,823	9,005,994
Total Detail Expenditures**	**138,586,815**	**145,975,339**	**155,666,965**

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

Shawnee County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Liability	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	442,816	484,935	482,211
Receipts:			
Ad Valorem Tax	92,635	88,383	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,157		
Motor Vehicle Tax	9,771	8,412	7,994
Recreational Vehicle Tax	107	97	88
16/20 M Vehicle Tax	47	37	35
Commercial Vehicle Tax	332	278	299
Watercraft Tax	0	69	61
In Lieu of Taxes (IRB)	385		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-804		0
Miscellaneous	5,000		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	109,630	97,276	8,477
Resources Avnilable:	552,446	582,211	490,688
Expenditures:			
Contractual Services	38,331		
Professional Services	8,850	7,500	7,500
Claims and Judgments	20,000	92,500	92,500
Cash Reserve (2026 column)			482,209
Miscellaneous	330		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	67,511	100,000	582,209
Unencumbered Cash Balance Dec 31	484,935	482,211	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	539,553	539,553	582,209
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	582,209
		Tax Required	91,521
	Delinquent Comp Rate:	1.4%	1,281
		Amount of 2025 Ad Valorem Tax	92,802

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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 (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Shawnee County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Transient Guest Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	67,433	38,701	38,701
Receipts:			
Tax Revenue	28,549	300,000	300,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**28,549**	**300,000**	**300,000**
Resources Available:	**95,982**	**338,701**	**338,701**
Expenditures:			
Allocations	57,281	300,000	300,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**57,281**	**300,000**	**300,000**
Unencumbered Cash Balance Dec 31	38,701	38,701	38,701
2024/2025/2026 Budget Authority Amount:	300,000	367,433	300,000

Adopted Budget

Special Alcohol & Drug Prog.	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Local Alcohol Liquor Tax	49,302	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**49,302**	**60,000**	**60,000**
Resources Available:	**49,302**	**60,000**	**60,000**
Expenditures:			
Allocations	40,428	40,000	40,000
Transfer Out	8,874	20,000	20,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**49,302**	**60,000**	**60,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	60,000	60,000	60,000

CPA Summary

Shawnee County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Telephone**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,242,506	1,228,731	928,731
Receipts:			
911 Fees	1,258,042	1,600,000	1,600,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,258,042**	**1,600,000**	**1,600,000**
Resources Available:	**2,500,548**	**2,828,731**	**2,528,731**
Expenditures:			
Services and Fees	771,817	1,400,000	1,400,000
Debt Service	500,000	500,000	500,000
Cash Reserve (2026 column)			628,731
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,271,817**	**1,900,000**	**2,528,731**
Unencumbered Cash Balance Dec 31	1,228,731	928,731	0
2024/2025/2026 Budget Authority Amount:	2,630,230	2,542,506	2,528,731

Adopted Budget

Solid Waste	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,634,370	13,101,079	13,755,515
Receipts:			
Charges for Services	19,260,630	18,000,000	17,804,236
Interest on Idle Funds	685,398	550,000	688,424
Miscellaneous	93,322	30,182	31,065
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**20,039,350**	**18,580,182**	**18,523,725**
Resources Available:	**30,673,720**	**31,681,261**	**32,279,240**
Expenditures:			
Personnel Costs	9,219,143	9,319,956	9,531,531
Services and Fees	4,750,958	5,161,690	5,186,670
Supplies and Materials	2,154,839	1,527,090	1,506,090
Bad Debt Expense	19,800	25,000	71,000
Capital Outlay	974,206	1,461,000	2,269,000
Transfer to General Fund	320,020	320,000	320,020
Transfer to Retirement Fund	14,911	11,010	0
Cash Reserve (2026 column)			1,000,000
Miscellaneous	118,764	100,000	120,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**17,572,641**	**17,925,746**	**20,004,311**
Unencumbered Cash Balance Dec 31	13,101,079	13,755,515	12,274,929
2024/2025/2026 Budget Authority Amount:	28,567,972	17,925,766	20,004,311

CPA Summary

Shawnee County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Public Building Commission**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	20,297,989	10,650,966	7,600,966
Receipts:			
Transfer from Sales Tax Fund	2,999,950	5,000,000	5,000,000
Transfer from General Fund	1,810,210	1,800,000	
Interest on Idle Funds	874,602	200,000	100,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,684,762**	**7,000,000**	**5,100,000**
Resources Available:	**25,982,751**	**17,650,966**	**12,700,966**
Expenditures:			
Debt Service	4,804,650	5,000,000	6,000,000
Capital Outlay	10,521,635	5,000,000	6,000,000
Cash Reserve (2026 column)			
Miscellaneous	5,500	50,000	966
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**15,331,785**	**10,050,000**	**12,000,966**
Unencumbered Cash Balance Dec 31	10,650,966	7,600,966	700,000
2024/2025/2026 Budget Authority Amount:	25,009,897	15,010,000	12,000,966

Adopted Budget

Certificates of Participation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,540	16,572	13,072
Receipts:			
Interest on Idle Funds	4,032	4,000	4,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,032**	**4,000**	**4,000**
Resources Available:	**16,572**	**20,572**	**17,072**
Expenditures:			
Services and Fees		7,500	7,500
Cash Reserve (2026 column)			9,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**7,500**	**16,500**
Unencumbered Cash Balance Dec 31	16,572	13,072	572
2024/2025/2026 Budget Authority Amount:	7,500	15,000	16,500

CPA Summary

Shawnee County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Coronavirus Relief Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,896,254	23,932	273,932
Receipts:			
Grant Revenue	7,585,419	2,000,000	0
Interest Revenue			200,000
Interest on Idle Funds	517,384	200,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,102,803**	**2,200,000**	**210,000**
Resources Available:	**9,999,057**	**2,223,932**	**483,932**
Expenditures:			
Personnel Costs	157,059	250,000	258,932
Services and Fees	6,408,706	0	
Supplies and Materials	217,865	0	
Capital Outlay	2,673,203	932,000	
Transfer out to County Projects	518,292	768,000	225,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**9,975,125**	**1,950,000**	**483,932**
Unencumbered Cash Balance Dec 31	23,932	273,932	0
2024/2025/2026 Budget Authority Amount:	25,000,000	13,246,254	483,932

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

Shawnee County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

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	1,154,723	Cash Balance Jan 1	3,713,296	Cash Balance Jan 1	65,505	Cash Balance Jan 1	1,996,958	Cash Balance Jan 1	13,562,600	20,493,082
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for Services	3,820,343			Charges for Services	57,685	Charges for Services	2,314,867	Sales Tax	10,660,140	
Other	88,656			Other	101	Property Taxes	47,620			
						Other	1,238			
						Issuance of Debt	3,172,179			
		Transfer In from Gen Fur	238,259							
Total Receipts	3,908,599	Total Receipts	238,259	Total Receipts	57,786	Total Receipts	5,535,904	Total Receipts	10,660,140	20,401,088
Resources Available:	5,063,722	Resources Available:	3,951,555	Resources Available:	123,291	Resources Available:	7,532,862	Resources Available:	24,222,740	40,894,170
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel Costs	1,931,317	Personnel Costs	401,135	Personnel Costs	22,478	Debt Service	487,242	Debt Service	850,000	
Services and Fees	485,815			Services and Fees	30,868	Services and Fees	3,729,470	Services and Fees		
Supplies and Material	1,267,993			Supplies and Material	1,576	Supplies and Material	7,412	Economic Develop	1,576,849	
Capital Outlay	33,612			Capital Outlay	24,686	Capital Outlay		Capital Outlay		
Transfer to Bldg Maint	30,000					Transfer to Gen Fnd	36,562	Transfer Out	7,883,283	
Total Expenditures	3,748,737	Total Expenditures	401,135	Total Expenditures	79,608	Total Expenditures	4,260,686	Total Expenditures	10,310,132	18,800,298
Cash Balance Dec 31	1,314,985	Cash Balance Dec 31	3,550,420	Cash Balance Dec 31	43,683	Cash Balance Dec 31	3,272,176	Cash Balance Dec 31	13,912,608	22,093,872 **
										22,093,872 **

**Note: These two block figures should agree.

CPA Summary

Shawnee County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

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	18,895	Cash Balance Jan 1	1,182,338	Cash Balance Jan 1	59,783	Cash Balance Jan 1	3,514,747	Cash Balance Jan 1	5,939,115	10,714,878
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant Revenue	745,771	Fees	320,757	Fees	1,699,695	Fees	795	Charges for Services	736,413	
Other	201			Intergovernmental	12,775	Proceeds from Sale	170,465	Intergovernmental	209,260	
				Other	39,761			Fees	115,685	
								Sales Tax	2,006,872	
								Interest Earnings	33,268	
								Other	768,672	
						Transfer from Gen Fd	2,170,547	Transfers	549,212	
Transfer from Gen Fd	41,138					Transfer from Bridge Pro	100,310	Transfer from Gen Fd	60,706	
Total Receipts	787,110	Total Receipts	320,757	Total Receipts	1,752,231	Total Receipts	2,442,117	Total Receipts	4,480,088	9,782,303
Resources Available:	806,005	Resources Available:	1,503,095	Resources Available:	1,812,014	Resources Available:	5,956,864	Resources Available:	10,419,203	20,497,181
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel Costs	482,459	Personnel Costs	40,368	Personnel Costs	1,494,748	Personnel Costs	0	Personnel Costs	213,814	
Services and Fees	143,069	Services and Fees	205,322	Services and Fees	95,701	Services and Fees	3,600	Services and Fees	1,165,667	
Supplies and Materials	22,446	Supplies and Materials	145,201	Supplies and Materials	52,296	Supplies and Materials	2,995	Supplies and Materials	341,372	
		Capital Outlay	56,094	Capital Outlay		Capital Outlay	416,136	Capital Outlay	617,227	
				Transfer to Work Comp	9,808	Transfer to Bridge Projec	78,000			
Transfer to Gen Fd	158,031			Transfer to Gen Fd	98,543	Transfer to Infrastructure	1,478,979	Transfer to Gen Fd		
Total Expenditures	806,005	Total Expenditures	446,985	Total Expenditures	1,751,096	Total Expenditures	1,979,710	Total Expenditures	2,338,080	7,321,876
Cash Balance Dec 31	0	Cash Balance Dec 31	1,056,110	Cash Balance Dec 31	60,918	Cash Balance Dec 31	3,977,154	Cash Balance Dec 31	8,081,123	13,175,305 **
										13,175,305 **

**Note: These two block figures should agree.

CPA Summary

Shawnee County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

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	-93,385	Cash Balance Jan 1	-29,168	Cash Balance Jan 1	6,079,179	Cash Balance Jan 1	3,491,008	Cash Balance Jan 1	1,171,898	10,619,532
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant Revenue	3,868,516	Grant Revenue	4,520,647	Charges for Services	354,695			Licenses	7,434	
		Other		Intergovernmental	756,357			Intergovernmental	206,853	
				Other	359,392			Other	-8,923	
				Issuance of Leases				Proceeds from Sales	70,938	
				Proceeds from Sales						
				Transfer from Gen Fd	2,535,218	Transfer from Gen Fd				
				Transfer from Equip Fd		Transfer from Spec Hwy	78,000			
		Transfer In	157,830	Transfer from Parks	30,000	Transfer from Sales Tax	2,883,333	Transfer from Gen Fd	1,479,716	
Total Receipts	3,868,516	Total Receipts	4,678,477	Total Receipts	4,035,662	Total Receipts	2,961,333	Total Receipts	1,756,018	17,300,006
Resources Available:	3,775,131	Resources Available:	4,649,309	Resources Available:	10,114,841	Resources Available:	6,452,341	Resources Available:	2,927,916	27,919,538
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel Costs	1,983,135	Personnel Costs	1,863,213	Personnel Costs		Personnel Costs		Personnel Costs	40,684	
Services and Fees	690,612	Services and Fees	2,555,920	Services and Fees	1,904,840	Services and Fees	3,341,417	Services and Fees	332,964	
Supplies and Materials	1,175,836	Supplies and Materials	244,950	Supplies and Materials	1,387,130	Supplies and Materials	5,517	Supplies and Materials	157,872	
Capital Outlay	96,417	Capital Outlay		Capital Outlay	75,667	Capital Outlay		Capital Outlay		
Transfer Out	37	Transfer Out	52,982			Transfer to Spec Hwy	80,182			
Total Expenditures	3,946,037	Total Expenditures	4,717,065	Total Expenditures	3,367,637	Total Expenditures	3,427,116	Total Expenditures	531,520	15,989,375
Cash Balance Dec 31	-170,906	Cash Balance Dec 31	-67,756	Cash Balance Dec 31	6,747,204	Cash Balance Dec 31	3,025,225	Cash Balance Dec 31	2,396,396	11,930,163 **
	See Tab B		See Tab B							11,930,163 **

**Note: These two block figures should agree.

CPA Summary

Shawnee County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

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		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,992,039	Cash Balance Jan 1	4,167,851	Cash Balance Jan 1	-212,649	Cash Balance Jan 1	5,610,231	Cash Balance Jan 1	7,793,864	20,351,336
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Intergovernmental	619,860			Charges for Services	1,969,510	Charges for Services	12,623,747	
						Other	8,854	Other	691,809	
		Transfer from Sales Tx	2,000,000							
		Transfer from General Fu	1,260,000							
Transfer from Gen Fd	1,544,000	Transfer from Hwy	1,478,979			Transfer from MV	10,060			
Total Receipts	1,544,000	Total Receipts	5,358,839	Total Receipts	0	Total Receipts	1,988,424	Total Receipts	13,315,556	22,206,819
Resources Available:	4,536,039	Resources Available:	9,526,690	Resources Available:	-212,649	Resources Available:	7,598,655	Resources Available:	21,109,420	42,558,155
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel Costs		Personnel Costs		Capital Outlay	727,105	Personnel Costs	72,989	Personnel Costs	57,848	
Services and Fees	510,910	Services and Fees	3,019,485			Services and Fees	1,385,885	Services and Fees	16,548,871	
Supplies and Material	277,920	Supplies and Material	172,090			Supplies and Material		Other	200,065	
Capital Outlay	897,737	Capital Outlay				Capital Outlay				
Total Expenditures	1,686,567	Total Expenditures	3,191,575	Total Expenditures	727,105	Total Expenditures	1,458,874	Total Expenditures	16,806,784	23,870,905
Cash Balance Dec 31	2,849,472	Cash Balance Dec 31	6,335,115	Cash Balance Dec 31	-939,754	Cash Balance Dec 31	6,139,781	Cash Balance Dec 31	4,302,636	18,687,250 **
					See Tab B					18,687,250 **

**Note: These two block figures should agree.

CPA Summary

Shawnee County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2024 is reported)

2026

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	1,246,891	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		1,246,891
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	78,712									
Transfer from Gen Fd	250,000									
Total Receipts	328,712	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	328,712
Resources Available:	1,575,603	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	1,575,603
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	1,575,603	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,575,603 **
										1,575,603 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

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	204,031,156	117,609,017	48.917
Special Liability	67,511	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		17,925,746		20,004,311		
Public Building Commission	15,331,785		10,050,000		12,000,966		
Certificates of Participation			7,500		16,500		
Coronavirus Relief Fund	9,975,125		1,950,000		483,932		
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	240,007,805	117,701,819	48.956
						*Revenue Neutral Rate ** *	*46.211*
Less: Transfers	22,112,239		171,020		350,000		
Net Expenditure	226,782,492		178,097,565		239,657,805		
Total Tax Levied	107,489,731		111,594,907		xxxxxxxxxxxxxxx		
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	24,428	7.561	31,475	7.562	54,161	27,280	3,607,734	7.31	7.290
Sewer District #6	23,343	20.836	27,284	20.836	44,219	23,000	1,016,989	20.567	20.144

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by KSA 79-2988*

/s/ Lisa Schmitt
County Clerk

Shawnee County 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 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

2025 July 1 Valuation: 2,404,254,778

Valuation Factor: 2,404,254.778

Neighborhood Revitalization Subj to Rebate: 17,533,207

Neighborhood Revitalization factor: 17,533.207

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

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

State of Kansas
County

Shawnee County

2026

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Shawnee County
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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		xxxxxxxxxxxxxxx		
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*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by KSA 79-2988*

/s/ Lisa Schmitt
County Clerk

Page No.

8/25

RESOLUTION NO. 2025- 68

AUTHORIZING A LEVY OF PROPERTY TAXES IN SUPPORT OF THE 2026 BUDGET YEAR FOR SHAWNEE COUNTY THAT EXCEEDS THE REVENUE NEUTRAL RATE OF 46.211 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 2026 was calculated at 46.211 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 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.

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 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

ATTEST:

STATE OF KANSAS OFFICIAL SEAL SHAWNEE COUNTY

Lisa Schmitt, Shawnee County Clerk

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