RECEIVED
SEP 29 2025
SHAWNEE COUNTY CLERK

State of Kansas Special District

CERTIFICATE

2026

To the Clerk of Shawnee County, State of Kansas
We, the undersigned, officers of
Fire District #1

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General		5	748,810	645,004	8.125
Debt Service	10-113				
Non-Budgeted Funds					
Totals		x	748,810	645,004	8.125
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					79390012
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	7.803
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: September 29 2025

County Clerk

Governing Body

CPA Summary

Page No. 1

Fire District #1
Shawnee County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	619,530	61,270	1,133	790	3,311	742
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	619,530	61,270	1,133	790	3,311	742

County Treas Motor Vehicle Estimate 61,270

County Treas Recreational Vehicle Estimate 1,133

County Treas 16/20M Vehicle Estimate 790

County Treas Commercial Vehicle Tax Estimate 3,311

County Treas Watercraft Tax Estimate 742

MVT Factor 0.09890

RVT Factor 0.00183

16/20M Factor 0.00128

Comm Veh Factor 0.00534

Watercraft Factor 0.00120

2026

Fire District #1
Shawnee County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Fire Reserve	102,336			19-3612c
	Totals	102,336	0	0	
	Adjustments*				
	Adjusted Totals	102,336	0	0	

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

Fire District #1
Shawnee County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
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, 2025	Payments Due 2025	Payments Due 2026
			Total	**0**	**0**	**0**	**0**

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

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	25,094	29,060	34,060
Receipts:			
Ad Valorem Tax	483,707	619,530	xxxxxxxxxxxxxxxxx
Delinquent Tax	6,400	375	
Motor Vehicle Tax	54,453	47,841	61,270
Recreational Vehicle Tax	1,011	976	1,133
16/20M Vehicle Tax	1,007	856	790
Commercial Vehicle Tax	2,681	2,303	3,311
Watercraft Tax		619	742
In Lieu of Taxes	1,738	1,700	1,700
Void check	48		
Reimbursment	4,413		
Refund - overpayment	4,779		
Interest on Idle Funds	1,953	800	800
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**562,190**	**675,000**	**69,746**
Resources Available:	**587,284**	**704,060**	**103,806**
Expenditures:			
Capital Outlay	69,551	8,000	13,060
Commodities	76,338	107,000	131,000
Contractuals	53,980	71,000	75,000
Miscellaneous	1,749	4,000	3,000
Salaries & Benefits	254,270	480,000	526,750
Transfer	102,336		
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**558,224**	**670,000**	**748,810**
Unencumbered Cash Balance Dec 31	29,060	34,060	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	573,000	700,000	748,810
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	748,810
		Tax Required	645,004
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	645,004

CPA Summary

Fire District #1

NON-BUDGETED FUNDS

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Reserve			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	664,695	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		664,695
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from gen	102,336									
Grant	14,159									
Interest	1,749									
Investment	19,641									
Total Receipts	137,885	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	137,885
Resources Available:	802,580	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	802,580
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	171,368									
Kalcik Memorial	425									
Total Expenditures	171,793	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	171,793
Cash Balance Dec 31	630,787	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	630,787 **
										630,787 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2026 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Fire District #1

Shawnee County

will meet on September 10, 2025 at 6:00 p.m. at 218 W Railroad, Silver Lake KS 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 218 W Railroad, Silver Lake KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	558,224	6.647	670,000	8.088	748,810	645,004	8.123
Debt Service							
Non-Budgeted Funds	171,793						
Totals	730,017	6.647	670,000	8.088	748,810	645,004	8.123
						*Revenue Neutral Rate***	*7.803*
Less: Transfers	102,336		0		0		
Net Expenditures	627,681		670,000		748,810		
Total Tax Levied	488,062		619,530		xxxxxxxxxxxxxxx		
Assessed Valuation	73,433,465		76,602,875		79,408,839		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
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*

Shawnee County Fire district #1

Fire Chief

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Shawnee County
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BUDGET SUMMARY

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	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	t of 2025 Ad Valore	Proposed Estimated Tax Rate*
General	548,279		670,000	8.088	744,750	645,004	8.123
Debt Service							
Totals	548,279	0.000	670,000	8.088	744,750	645,004	8.123
Less: Transfers	0		0			Revenue Neutral Rate**	7.803
Net Expenditures	548,279		670,000		0		
Total Tax Levied			619,530		744,750		
Assessed Valuation					xxxxxxxxxxxxxxxx		
					79,408,839		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
G.O. Bonds			0
Revenue Bonds			0
Other			0
Lease Pur. Princ.			0
Total	0	0	0

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

Shawnee County Fire District #1
Fire Chief

8/25

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Resolution No. 2025-002

A RESOLUTION OF THE SHAWNEE COUNTY FIRE DISTRICT #1, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Shawnee County Fire District #1 was calculated as 7.803 mills by the Shawnee County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Shawnee County Fire District #1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 10, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Shawnee County Fire District #1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF SHAWNEE COUNTY FIRE DISTRICT #1:

Shawnee County Fire District #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.803 mills.

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

ADOPTED this 10th day of September and SIGNED by the Governing Body.

Attested:

Roll Call Vote

A Roll Call Vote of the Shawnee County Fire District #1 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 10, 2025
Resolution No. 2025-002

Governing Body Member	Yes	No	No Vote
Michael Killion	✓		
Jason K Fisher	✓		
Dennis Lowry		✓	
Georgia Ransone	✓		
Steven Porubsky	✓		
TOTAL	4	1	

Certified:
Bonnie Hawkins