State of Kansas
Special District

RECEIVED
SEP 17 2025
SHAWNEE COUNTY CLERK

CERTIFICATE

2026

To the Clerk of Shawnee County, State of Kansas
We, the undersigned, officers of
Shawnee County Fire District #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 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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	911,756	754,376	16.339
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	911,756	754,376	16.339
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

46170384

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	14.751
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Paul A. Honaker, CPA
Paul A. Honaker, CPA, PA
Address:
4228 SW 29th Ter
Topeka, Kansas 66614
Email:
paul@honakercpa.com

Attest: September 2, 2025

County Clerk

Governing Body

STATE OF KANSAS OFFICIAL SEAL SHAWNEE COUNTY

CPA Summary: No assurance provided

Shawnee County Fire Distrct #2
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	680,596	73,909	1,382	1,106	1,517	844
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	680,596	73,909	1,382	1,106	1,517	844

County Treas Motor Vehicle Estimate 73,909

County Treas Recreational Vehicle Estimate 1,382

County Treas 16/20M Vehicle Estimate 1,106

County Treas Commercial Vehicle Tax Estimate 1,517

County Treas Watercraft Tax Estimate 844

MVT Factor 0.10859

RVT Factor 0.00203

16/20M Factor 0.00163

Comm Veh Facto 0.00223

Watercraft Facto 0.00124

2026

Shawnee County Fire Distrct #2
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 Fund	Special Equipment Fund	242,000	317,000	340,000	KSA 19-3612c
	Totals	242,000	317,000	340,000	
	Adjustments*				
	Adjusted Totals	242,000	317,000	340,000	

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

Shawnee County Fire Distrct #2
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:										
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
2019 Ferra Rescue Pumper	5/28/2020	84	22.80	265,000	119,868	38,858	39,946
			Total	**265,000**	**119,868**	**38,858**	**39,946**

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

Shawnee County Fire District #2 2026 State of Kansas
Shawnee County Special District
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	17,356	56,329	39,996
Receipts:			
Ad Valorem Tax	602,678	680,596	xxxxxxxxxxxxxxx
Delinquent Tax	9,922		
Motor Vehicle Tax	71,890	67,125	73,909
Recreational Vehicle Tax	1,334	1,438	1,382
16/20M Vehicle Tax	1,090	1,015	1,106
Commercial Vehicle Tax	1,419	1,087	1,517
Watercraft Tax		776	844
Williamsport Township Fire Protection	12,000	12,000	12,000
Grants	14,708	8,125	
Interest on Idle Funds	36,760	31,200	31,200
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**751,801**	**803,362**	**121,958**
Resources Available:	**769,157**	**859,691**	**161,954**
Expenditures:			
Board Compensation	6,000	6,000	6,000
Salaries & Wages	173,894	234,500	249,425
Employee Benefits	20,995	20,400	21,826
Training	9,008	6,300	13,000
Accounting & Legal	18,958	20,705	21,425
Insurance	11,438	25,340	23,010
Memberships, Publication & Public Relati	2,186	4,250	4,250
Utilities	17,077	17,525	18,400
Office Supplies	7,461	6,800	8,680
Fuel	3,874	6,500	8,500
Vehicle Repairs	58,326	62,280	86,215
Fire & EMS Equipment	39,879	49,300	56,750
Protective Clothing & Uniforms	490	13,900	16,700
Communcations Equipment	17,768	17,510	20,500
Building Repairs & Maintenance	82,517	9,785	15,800
Transfer to Spec. Mach. (No Levy)	242,000	317,000	340,000
Cash Reserve (2026 column)			
Miscellaneous	957	1,600	1,275
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**712,828**	**819,695**	**911,756**
Unencumbered Cash Balance Dec 31	56,329	39,996	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	713,320	819,695	911,756
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	911,756
		Tax Required	749,802
	Delinquent Comp Rate:	0.6%	4,574
		Amount of 2025 Ad Valorem Tax	754,376

CPA Summary: No assurance provided

Shawnee County Fire Distrct #2

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Equipment Fund			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	958,460	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		958,460
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General Fund	242,000									
Total Receipts	242,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	242,000
Resources Available:	1,200,460	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	1,200,460
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	1,200,460	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,200,460 **
										1,200,460 **

** Note: These two block figures should agree.

CPA Summary: No assurance provided

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special District

The governing body of

Shawnee County Fire District #2

Shawnee County

will meet on September 16, 2025 at 7:00PM at Auburn Fire Station, 110 E. 10th St., Auburn, KS 66402 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 Auburn Fire Station, 110 E. 10th St., Auburn, KS 66402 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	712,828	14.362	819,695	15.349	911,756	754,376	16.349
Debt Service							
Non-Budgeted Funds							
Totals	712,828	14.362	819,695	15.349	911,756	754,376	16.349
						*Revenue Neutral Rate***	*14.751*
Less: Transfers	242,000		317,000		340,000		
Net Expenditures	470,828		502,695		571,756		
Total Tax Levied	0		680,596		xxxxxxxxxxxxxxxx		
Assessed Valuation	0		44,342,344		46,142,445		

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.	265,603	157,667	119,868
Total	265,603	157,667	119,868

*Tax rates are expressed in mills.

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

Barry Brown
Treasurer

First published in The Topeka Metro News, Monday, September 1, 2025.

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Total Tax Levied	0		680,596		xxxxxxxxxxxxxxx		
Assessed Valuation	0		44,342,344		46,142,445		

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.	157,667	119,868	119,868
Total	157,667	119,868	119,868

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

Barry Brown
Treasurer

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9/1

Resolution No. 26-1

A RESOLUTION OF THE SHAWNEE COUNTY FIRE DISTRICT #2, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Shawnee County Fire District #2 was calculated as 14.751 mills by the Shawee County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Shawnee County Fire District #2 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing onSeptember 16, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Shawnee County Fire District #2, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE SHAWNEE COUNTY FIRE DISTRICT #2:

The Shawnee County Fire District #2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 14.751 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 16th day of September 2025 and SIGNED by the Governing Body.

Kenneth Dick, President

Barry Brown, Treasurer

Larence Atwood

Sandra Mitchell

Richard Cole

Attested:

Paul A. Honaker, CPA

Roll Call Vote

A Roll Call Vote of the Shawnee County Fire District #2 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 16, 2025
Resolution No. 26-1

Governing Body Member	Yes	No	No Vote
Kenneth Dick, President	X		
Barry Brown, Treasurer	X		
Lawrence Atwood	X		
Sandra Mitchell	X		
Richard Cole - ABSENT			X
TOTAL			

Certified:

Kenneth Dick, President