Special District

2026

CERTIFICATE

To the Clerk of Meade County, State of Kansas
We, the undersigned, officers of
Plains Community Library Inc.

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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: 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	203,370	140,726	
Debt Service	10-113				
Capital Improvement Fund		6	104,418		
		6			
Totals		xxxxxxxxx	307,788	140,726	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate		8			Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	2.269
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Lana Miller CPA

Address:
PO Box 158
Plains, KS 67869
Email:
lm@lanamillercpa.com

Attest: 9/29/, 2025

County Clerk

Mary Mayhew
Allison Nikkel
Kimberly Americh
Alina Lemmons
Patty Myers
Governing Body

CPA Summary

Plains Community Library Inc.
Meade 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	122,321	4,358	94	1,518	304	34
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	122,321	4,358	94	1,518	304	34

County Treas Motor Vehicle Estimate 4,358

County Treas Recreational Vehicle Estimate 94

County Treas 16/20M Vehicle Estimate 1,518

County Treas Commercial Vehicle Tax Estimate 304

County Treas Watercraft Tax Estimate 34

MVT Factor 0.03563

RVT Factor 0.00077

16/20M Factor 0.01241

Comm Veh Factor 0.00249

Watercraft Factor 0.00028

2026

Plains Community Library Inc.
Meade 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	Capital Improvement Fund	13,000	13,000	13,000	12-1258
Capital Improvement Fund	General Fund	-	-	-	12-1258
	Totals	13,000	13,000	13,000	
	Adjustments*				
	Adjusted Totals	13,000	13,000	13,000	

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

Plains Community Library Inc.
Meade 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:										
N/A										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
N/A										
Total Revenue				0			0	0	0	0
Other:										
N/A										
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
N/A							
			Total	0	0	0	0

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

Plains Community Library Inc.
Meade County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	104,681	99,455	49,885
Receipts:			
Ad Valorem Tax	123,004	122,321	xxxxxxxxxxxxxxxxx
Delinquent Tax	509		
Motor Vehicle Tax	4,813	4,473	4,358
Recreational Vehicle Tax	98	78	94
16/20M Vehicle Tax		1,204	1,518
Commercial Vehicle Tax		344	304
Watercraft Tax		38	34
In Lieu of Taxes			
Gifts & Memorials	4,572	8,500	4,000
Grants	1,678	2,280	1,500
Clerk of the District Court		300	
SWKLS	21,000	21,000	21,000
Copies, Faxes & Lost Books	945	650	650
Expense Reimbursement	111		
Interest on Idle Funds	371	300	300
Neighborhood Revitalization Rebate	-16,260	-21,258	-20,999
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	140,841	140,230	12,759
Resources Available:	245,522	239,685	62,644
Expenditures:			
Advertising/Promotion	526	2,000	1,000
Books & Periodicals	11,326	20,000	24,420
Building Maintenance	1,822	5,000	5,000
Digital Content	0	500	500
Dues & Fees	3,183	4,000	4,000
Equipment & Equip Maint Exp	5,841	6,000	8,000
Insurance	12,281	12,000	15,000
Professional Development		2,500	2,500
Personnel Expenses	75,661	90,200	95,200
Supplies	5,356	7,000	7,000
Utilities	6,506	11,000	11,000
Professional Fees	1,835	5,000	6,000
Program Exp	8,448	9,500	9,500
Travel		1,500	500
Postage	282	500	500
Staff Meeting Expense		100	250
Transfer to Capital Improvement Fund	13,000	13,000	13,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	146,067	189,800	203,370
Unencumbered Cash Balance Dec 31	99,455	49,885	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	192,175	190,300	203,370
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	203,370
		Tax Required	140,726
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	140,726

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Capital Improvement Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	86,532	101,018	90,418
Receipts:			
Transfer from General Fund	13,000	13,000	13,000
Interest on Idle Funds	1,486	1,400	1,000
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**14,486**	**14,400**	**14,000**
Resources Available:	**101,018**	**115,418**	**104,418**
Expenditures:			
Transfer to General Fund	0	0	0
Building & Equipment		25,000	104,418
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	**25,000**	**104,418**
Unencumbered Cash Balance Dec 31	101,018	90,418	0
2024/2025/2026 Budget Authority Amount:	107,889	68,517	104,418

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 misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

Plains Community Library Inc. 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	140,726	2.610	20,999
Debt Service			0
			0
			0
			0
			0
TOTAL	140,726	2.610	20,999

2025 July 1 Valuation: 53,915,215

Valuation Factor: 53,915.215

Neighborhood Revitalization Subj to Rebate: 8,045,046

Neighborhood Revitalization factor: 8045.046

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF PLAINS COMMUNITY LIBRARY, INC., HEREBY NOTIFIES THE MEADE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy is 2.610. The date of our hearing is 9/11/2025 at 5:00 AM/PM and will be held at the Plains Community Library, 500 Grand Ave. Plains, KS 67869.

*Proposed Ad Valorem Tax: 140,726

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October, 1st 2025

WITNESS my hand and official seal on July 15, 2025.

Mary Mayhew

PLAINS COMMUNITY LIBRARY, INC.
Clerk or Officer of Governing Body

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

Plains Community Library Inc.

Meade County

will meet on September 11, 2025 at 5:00 PM at Plains Community Library, Inc., 500 Grand Ave, Plains, 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 Plains Community Library, Inc. 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	146,067	2.358	189,800	2.321	203,370	140,726	2.610
Debt Service							
Capital Improvement Fund			25,000		104,418		
Totals	146,067	2.358	214,800	2.321	307,788	140,726	2.610
						*Revenue Neutral Rate**	2.269
Less: Transfers	13,000		13,000		13,000		
Net Expenditures	133,067		201,800		294,788		
Total Tax Levied	122,359		122,321		xxxxxxxxxxxxxxxxx		
Assessed Valuation	51,894,094		52,709,128		53,915,215		

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*

Plains Community Library

Page 7

Affidavit of Publication

State of Kansas, County of Meade, ss: Clint D Kuhns, of lawful age, being first duly sworn on oath says that he is the principal clerk – bookkeeper of Meade County News, a weekly newspaper printed and published at Meade, KS; that said newspaper has the following qualifications: (a) it has been published at least fifty (50) times a year and has so published at least five (5) years prior to the first publication of the attached notice; (b) it is entered at the post office as periodical mail matter; (c) it has a general paid circulation on a weekly basis in said county and it is not a trade, religious or fraternal publication; and (d) it is published in Meade County, Kansas; and that the attached legal notice being a copy of Legal Notice as per clipping attached, was published in the regular and entire weekly edition of said newspaper and not any supplement thereof for 2 consecutive week(s), the first publication being on the 28th of August 2025, and the last publication being on the 4th day of September, 2025.

Subscribed and sworn to before me this 4th day of September, 2025.

DENICE D. KUHNS
Notary Public - State of Kansas
My Appt. Expires

My Appointment Expires: 7/16/27

Publication Fee: 120.00

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of
Plains Community Library Inc.
Meade County

will meet on September 11, 2025 at 5:00 PM at Plains Community Library, Inc., 500 Grand Ave, Plains, 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 Plains Community Library, Inc. 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	146,067	2.358	189,800	2.321	203,370	140,726	2.610
Debt Service							
Capital Improvement Fund			25,000		104,418		
Totals	146,067	2.358	214,800	2.321	307,788	140,726	2.610
						*Revenue Neutral Rate***	*2.269*
Less: Transfers	13,000		13,000		13,000		
Net Expenditures	133,067		201,800		294,788		
Total Tax Levied	122,359		122,321		xxxxxxxxxxxxxxxxx		
Assessed Valuation	51,894,094		52,709,128		53,915,215		

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*

Plains Community Library

Roll Call Vote

A Roll Call Vote of the Plains Community Library Inc. To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 11, 2025 at 5:00 PM

Resolution No. 25-1

Governing Body Member	Yes	No	No Vote
Mark Webb	X		
Jack Roberts	X		
Allison Nichols	X		
Kimberly Amerin	X		
Carina Lemons	X		
Kathy M. Yoder	X		
Mary Mayhew	X		
TOTAL			

Certified:

Allison Starcher

Resolution No. 25-1

A RESOLUTION OF THE PLAINS COMMUNITY LIBRARY, INC., PLAINS, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Plains Community Library, Inc., was calculated as 2.269 mills by the Meade County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Plains Community Library, Inc., will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 11, 2025 at 5:00 PM, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Plains Community Library, Inc., having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE PLAINS COMMUNITY LIBRARY, INC.:

The Plains Community Library, Inc. shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.269 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 11 day of 9/2025 (month and year) and SIGNED by the Governing Body.

Attested: