State of Kansas
Special District

2024

CERTIFICATE

To the Clerk of Finney, State of Kansas
We, the undersigned, officers of
West Plains Extension District #19
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 expenditures for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	2-623	5	1,351,000	594,761	FALSE
Debt Service	10-113				
Totals		xxxxxxx	1,351,000	594,761	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Finney	
Scott	
0	
0	
0	
Nov 1, 2023 Total Assessed Valuation	-

Revenue Neutral Rate	0.822

Assisted by:

Address:

Email:

Date Attested: _____, 2023

County Clerk

Governing Body

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

West Plains Extension District #19

Finney

will meet on August 21, 2023 at 6:30 pm. at Wm. Carpenter 4-H Build. 608 Fairground Rd. Scott City for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is avaiable at West Plains Ext. Office, Scott City, 210 W. 4th. and will be available at this hearing.

SUPPORTING COUNTIES

Finney (home county) Scott

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	529,830	0.807	914,400	0.887	1,351,000	594,761	0.822
Debt Service							
Totals	529,830	0.807	914,400	0.887	1,351,000	594,761	0.822
						*Revenue Neutral Rate***	*0.822*
Less: Transfers	0		0		0		
Net Expenditures	529,830		914,400		1,351,000		
Total Tax Levied	480,645		593,673		xxxxxxxxxxxxxxx		
Assessed Valuation:	660,216,321		537,393,982		723,969,401		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
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*

Sara Gleason

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	502,475	651,476	516,221
Receipts:			
Ad Valorem Tax	521,167	593,673	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	39,778	41,998	45,370
Recreational Vehicle Tax	544	622	666
16/20M Vehicle Tax	0	1,249	1,210
Commercial Vehicle Tax	3,906	4,134	4,513
Watercraft Tax	184	187	259
LAVTR	0	0	0
Kansas State Universary	85,241	87,282	88,000
Non-appropriated (reimbursable)	25,580	50,000	100,000
Other/interest	2,431		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**678,831**	**779,145**	**240,018**
Resources Available:	**1,181,306**	**1,430,621**	**756,239**
Expenditures:			
Audit, Tres.Bond, Board Ins, Legal Fees	14,088	20,000	20,000
Telephone, Internet	11,814	12,000	13,000
Rent and Utilities (building ins)	8,115	13,000	16,000
Supplies, Stationary, Postage	15,255	18,400	20,000
Equipment (replace, repair, auto exch.)	9,738	30,000	35,000
Edu. Prog.Support, Misc	4,597	15,000	15,000
Travel (fuel, oil, tires, repairs, car ins.)	8,389	25,000	25,000
Subsistence (meals, lodging)	3,825	6,000	7,000
Salaries and Wages	376,500	500,000	550,000
Employee Benefits (taxes, KPERS, Ins)	62,349	110,000	150,000
Non-appropriated (Reimbursable)	15,160	50,000	100,000
Capital Outlay/Equipment/obigated Nonap	0	115,000	240,000
Obligated nonappropriated	0	0	160,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**529,830**	**914,400**	**1,351,000**
Unencumbered Cash Balance Dec 31	651,476	516,221	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	1,015,900	1,083,977	1,351,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,351,000
		Tax Required	594,761
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	594,761

CPA Summary

CPA Summary of Assumptions

West Plains Extension District #19
Finney

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	593,673	45,370	666	1,210	4,513	259
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	593,673	45,370	666	1,210	4,513	259

County Treas Motor Vehicle Estimate 45,370

County Treas Recreational Vehicle Estimate 666

County Treas 16/20M Vehicle Estimate 1,210

County Treas Commercial Vehicle Tax Estimate 4,513

County Treas Watercraft Tax Estimate 259

MVT Factor 0.07642

RVT Factor 0.00112

16/20M Factor 0.00204

Comm Veh Factor 0.00760

Watercraft Factor 0.00044

2024

West Plains Extension District #19
Finney

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	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 2023 and/or 2024 from a non-budgeted fund.

West Plains Extension District #19
Finney

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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, 2023	Payments Due 2023	Payments Due 2024
				Total	**0**	**0**	**0**

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

West Plains Extension District #19 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	0
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amoun	0	0	0

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	0
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amoun	0	0	0

CPA Summary

West Plains Extension District #19

NON-BUDGETED FUNDS

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
	0		**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
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	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

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LAVTR	0	0	0
Kansas State Universary	85,241	87,282	88,000
Non-appropriated (reimbursable)	25,580	50,000	100,000
Other/interest	2,431		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**678,831**	**779,145**	**240,018**
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Expenditures:			
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Total Expenditures	**529,830**	**914,400**	**1,351,000**
Unencumbered Cash Balance Dec 31	651,476	516,221	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	1,015,900	1,083,977	1,351,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,351,000
		Tax Required	594,761
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	594,761

CPA Summary

(Published In The Scott County Record on Thurs., Aug. 3, 2023)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of West Plains Extension District No. 19, Finney County, will meet on August 21, 2023, at 6:30 p.m., at the Wm. Carpenter 4-H Building, 608 Fairground Road, Scott City, 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 to be levied and the Revenue Neutral Rate.

Detailed budget information is available at the Scott County and Finney County offices of the West Plains Extension District and will be available at this hearing.

Supporting Counties

Finney County (home county) and Scott County

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of current year estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	2022		2023		Proposed Budget 2024		
Fund	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Est. of Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Actual Tax Rate*
General	529,830	0.807	914,400	0.887	1,351,000	594,761	0.822
Totals	529,830	0.807	914,400	0.887	1,351,000	594,761	0.822
Revenue Neutral Rate**							0.822
Less Transfers	0		0		0		
Net Expenditures	529,830		914,400		1,351,000		
Total Tax Levied	480,645		593,673				
Assessed Valuation	660,216,321		537,393,982		723,989,401		

Jan. 1, Outstanding Indebtedness	2021	2022	2023
G.O. Bonds			
Revenue Bonds			
Lease Pur. Princ.			
TOTAL	0	0	0

* Tax rates are expressed in mills.

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

Sara Gleason
West Plains Governing Body Chair

Proof of Publication

Affidavit of Publication
STATE OF KANSAS, SCOTT COUNTY, ss:

Rodney R. Haxton, being first duly sworn, deposes and says that he is editor of The Scott County Record, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Scott County, Kansas, with a general paid circulation and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least 50 times a year in said county, and has been admitted as second class matter at the post office of Scott City in said county.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 3 day of August, 2023, with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

_____, 20____

Publication Fee $ 79.50

Additional Copies @ _____ $ _____

Total Publication Fee $ 79.50

Publisher

Subscribed and sworn to before me this 4 day of August, 2023.

KATHRYN RANAE HAXTON
Notary Public
State of Kansas
My Commission Expires 8/8/25

Kathryn R Haxton
Notary Public

My commission expires 8/8/25

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Garden City Telegram
1807 E Mary St. #7
(620) 521-1100

I, Dawn Schnepf, of lawful age, being duly sworn upon oath, deposes and says that I am the Agent of Garden City Telegram, a publication that is a "legal newspaper" as that phrase is defined for the city of Garden City, for the County of Finney, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
3 Aug 2023

Notice ID: 9pxSMQ7LoB5WbrEFkjZK
Publisher ID: 1333760
Notice Name: 2024 Budget Hearing & RNR

PUBLICATION FEE: $105.13

Dan R. Schnepf
Agent

VERIFICATION

STATE OF KANSAS
COUNTY OF FINNEY

Signed or attested before me on this
3rd day of August, A.D. 2023.

Notary Public

WENDY CHROBAK
Notary Public, State of Kansas
My Appointment Expires
8-22-2024

Resolution No. B01-2024

A RESOLUTION OF THE WEST PLAINS EXTENSION DISTRICT #19 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the **WEST PLAINS EXTENSION DISTRICT #19** was calculated as **.822** mills by the Finney County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the **WEST PLAINS EXTENSION DISTRICT #19** will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on **AUGUST 21, 2023**, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the **WEST PLAINS EXTENSION DISTRICT #19**, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE WEST PLAINS EXTENSION DISTRICT #19:

The **WEST PLAINS EXTENSION DISTRICT #19** shall levy a property tax rate exceeding the Revenue Neutral Rate of .822 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 **21** day of **AUGUST** and SIGNED by the Governing Body.

Sara J Gleason

Chad Pearson

Kevin Denniston

Bill M. Neal

Jeremy Dyck

Attested: _____

West Plains Extension District #19

RNR Hearing

August 21, 2023

Wm. Carpenter 4-H Building, Scott City, Ks

Governing Board	Yes	No	Signatures
1. Sara Gleason	✓		Sara S Gleason
2. Clint Pearson	✓		Clint Pearson
3. Bill McNeill	✓		Bill McNeill
4. Jeremy Gigot	✓		Jeremy Gigot
5. Jennifer Gerber	✓		Jennifer Gerber
6. Anne Lampe	✓		Anne Lampe
7. Janette Storm	✓		Janette Storm
8. Kevin Deniston	✓		Kevin L Deniston

West Plains Extension
Revenue Neutral Rate Hearing
August 21, 2023
Garden City, KS
Finney County Extension Offices

Board Members in Attendance:

Kevin Deniston
Jennifer Gerber
Jeremy Gigot
Sara Gleason
Anne Lampe
Bill McNeill
Clint Pearson
Janette Storm

Agents in Attendance:
Carol Ann Crouch, Director

Guests in Attendance:

Called to Order: 6:32PM by Sara Gleason, President

Clint Pearson moved to pass Resolution B01-2024 to exceed the Revenue Neutral Rate of .822 for the West Plains Extension District. Anne Lampe seconded the motion; the President asked for discussion from the public three times, seeing none, the motion passed by a unanimous vote of the Board of Directors.

Adjournment: Anne Lampe made the motion to close the Revenue Neutral Rate meeting. Bill McNeill seconded the motion; motion approved. Meeting Adjourned at 6:36PM

West Plains Extension
Budget Hearing
August 21, 2023
Garden City, KS
Finney County Extension Offices

Board Members in Attendance:

Kevin Deniston
Jennifer Gerber
Jeremy Gigot
Sara Gleason
Anne Lampe
Bill McNeil
Clint Pearson
Jeanette Storm

Agents in Attendance:
Carol Ann Crouch, Director

Guests in Attendance:

Called to Order: 6:36PM by Sara Gleason, President

Clint Pearson moved to approve the proposed 2024 budget of $1,351,000.00 at a Mill Levy rate of 8.22. Kevin Deniston seconded the motion; the President requested discussion from the public, seeing none, the motion was passed unanimously by a vote of the Board of Directors.

Adjournment: Clint Pearson made the motion to close the Budget meeting. Jennifer Gerber seconded the motion; motion approved. Meeting Adjourned at 6:39PM