CERTIFICATE

2024

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 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 MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	0	5	192,175	122,359	
Debt Service	10-113				
Capital Improvement Fund		6	107,889		
		6			
Totals		xxxxxxxxx	300,064	122,359	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate		8			Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 2.409

Assisted by:
Lana M Miller, CPA

Address:
PO Box 158
Plains, KS 67869

Email:
lm@lanamillercpa.com

Attest: _____, 2023

County Clerk

Governing Body

CPA Summary
No Assurance Provided

Plains Community Library, Inc.
Meade County

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	117,949	4,054	85	1,349	327	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	117,949	4,054	85	1,349	327	0

County Treas Motor Vehicle Estimate: 4,054

County Treas Recreational Vehicle Estimate: 85

County Treas 16/20M Vehicle Estimate: 1,349

County Treas Commercial Vehicle Tax Estimate: 327

County Treas Watercraft Tax Estimate: 0

MVT Factor: 0.03437

RVT Factor: 0.00072

16/20M Factor: 0.01144

Comm Veh Factor: 0.00277

Watercraft Factor: 0.00000

Plains Community Library, Inc.
Meade County

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
General Fund	Capital Improvement Fund	10,000	13,000	13,000	12-1258
Capital Improvement Fund	General Fund	-	10,000	10,000	12-1258
	Totals	10,000	23,000	23,000	
	Adjustments*				
	Adjusted Totals	10,000	23,000	23,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Plains Community Library, Inc.
Meade County

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:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
NONE										
Total Revenue				0			0	0	0	0
Other:										
NONE										
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
NONE							
			Total	0	0	0	0

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

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	91,436	91,833	43,247
Receipts:			
Ad Valorem Tax	118,154	117,949	xxxxxxxxxxxxxxxx
Delinquent Tax	386		
Motor Vehicle Tax	5,413		4,054
Recreational Vehicle Tax	104		85
16/20M Vehicle Tax			1,349
Commercial Vehicle Tax			327
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
Gifts & Memorials	6,227	2,000	2,000
Grants	4,464	1,500	1,500
Clerk of the District Court	875	375	500
State of KS STARS	0	450	0
SWKLS	19,000	21,750	24,000
Copies, Faxes & Lost Books	642	1,000	500
Voided prior year checks	2,770	0	0
Transfer from Capital Improvement Fund	0	10,000	10,000
Insurance claim on wind damage	376		
Interest on Idle Funds	108		
Neighborhood Revitalization Rebate	-10,040	-17,285	-17,231
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	148,479	137,739	27,084
Resources Available:	239,915	229,572	70,331
Expenditures:			
Advertising/Promotion	1,019	2,000	2,000
Books & Periodicals	18,626	28,500	22,000
Building Maintenance	4,519	10,000	5,000
Digital Content	0	0	3,000
Dues & Fees	7,066	1,500	2,500
Equipment & Equip. Maintenance Expense	6,280	10,000	10,000
Insurance	8,140	10,000	10,000
Professional Development	961	3,000	3,000
Personnel Expenses	65,180	71,000	84,750
Supplies	4,772	10,000	7,500
Utilities	8,734	13,000	13,000
Professional Fees	1,479	2,800	2,850
Program Expense	7,319	9,500	10,000
Travel	3,698	975	2,500
Postage	242	1,000	1,000
Staff Meeting Expense	47	50	75
Transfer to Capital Improvement Fund	10,000	13,000	13,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	148,082	186,325	192,175
Unencumbered Cash Balance Dec 31	91,833	43,247	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	188,460	186,325	192,175
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	192,175
		Tax Required	121,844
	Delinquent Comp Rate:	0.4%	515
		Amount of 2023 Ad Valorem Tax	122,359

CPA Summary - No Assurance Provided

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Capital Improvement Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	76,961	87,289	97,589
Receipts:			
Transfer from General Fund	10,000	10,000	10,000
Interest on Idle Funds	328	300	300
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	10,328	10,300	10,300
Resources Available:	87,289	97,589	107,889
Expenditures:			
Building Repairs			97,889
Transfer to General Fund			10,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	107,889
Unencumbered Cash Balance Dec 31	87,289	97,589	0
2022/2023/2024 Budget Authority Amount:	98,482	93,411	107,889

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 Amount:	0	0	0

CPA Summary - No Assurance Provided

Plains Community Library, Inc. 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	122,359	2.498	17,231
Debt Service	0		0
			0
			0
			0
			0
TOTAL	122,359	2.498	17,231

2023 July 1 Valuation: 48,978,950

Valuation Factor: 48,978.950

Neighborhood Revitalization Subj to Rebate: 6,897,322

Neighborhood Revitalization factor: 6897.322

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special District 2024

The governing body of
Plains Community Library, Inc.
Meade County
will meet on September 12, 2023 at 5:00 PM at 500 Grand Avenue, Plains, KS 67869 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 2024 Expenditures and Amount of 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	148,082	188.460.000	186,325	2.175	192,175	122,359	2.498
Debt Service							
Capital Improvement Fund					107,889		
Totals	148,082	188,460,000	186,325	2.175	300,064	122,359	2.498
						*Revenue Neutral Rate***	*2.409*
Less: Transfers	10,000		23,000		23,000		
Net Expenditures	138,082		163,325		277,064		
Total Tax Levied	119,251		117,949		xxxxxxxxxxxxxxxxx		
Assessed Valuation	47,734,790		54,237,592		48,978,950		

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*

Celia Sanchez
Library Director

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Plains Community Library, HEREBY NOTIFIES THE Meade COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.498. The date of our hearing is Sept. 12th at 5 AM/(PM) and will be held at Plains C. Library address in Plains, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on June 13, 2023

(Seal)

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

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 12, 2023

Resolution No. 23-01

Governing Body Member	Yes	No	No Vote
Araceli Alvarado	✓		
[illegible]	✓		
Mary Mayhew	✓		
Kimberly Amerin	✓		
Kayla Terlip	✓		
Suzanne Eakes	✓		
[illegible]	✓		
TOTAL			

Certified:

_____

Resolution No. 23-01

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 2.409 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 12, 2023 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 2.409 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 12th day of September, 2023, and **SIGNED** by the Governing Body.

Graceli Alvarado

Mary Mayhew

Kimberly Ameen

Kay Wiles

Suzanne Baker

Mark Hill