**CERTIFICATE**

Special District
2024

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
**Crystal Plains Cemetery District #5**

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 | Amount of 2023 Ad Valorem Tax | 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 | 17-330 | 5 | 9,455 | 5,207 | 1.499 |
| | | | | | |
| | | | | | |
| Totals | | xxxxxxxxxx | 9,455 | 5,207 | |
| Budget Hearing Notice | | 6 | | | |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

3520136
Nov. 1, 2023 Total Assessed

Revenue Neutral Rate 1.482

Assisted by:
**AdamsBrown, LLC**

Address:
PO Box 1186
Hays, KS 67601
Email:

Ronald Hayes

Attest: _____, 2023

County Clerk

Governing Body

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

Crystal Plains Cemetery District #5
Smith 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 | 5,208 | 136 | 5 | 69 | 18 | 3 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 5,208 | 136 | 5 | 69 | 18 | 3 |

County Treas Motor Vehicle Estimate 136

County Treas Recreational Vehicle Estimate 5

County Treas 16/20M Vehicle Estimate 69

County Treas Commercial Vehicle Tax Estimate 18

County Treas Watercraft Tax Estimate 3

MVT Factor 0.02611

RVT Factor 0.00096

16/20M Factor 0.01325

Comm Veh Facto 0.00346

Watercraft Facto 0.00058

2024

Crystal Plains Cemetery District #5
Smith 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 |
|---|---|---|---|---|---|
| None | | | | | |
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| | | | | | |
| | **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.

State of Kansas
Special District

Crystal Plains Cemetery District #5
Smith 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 | | | | | | | |
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| | | | | | | | |
| | | | **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 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 5,077 | 7,990 | 4,017 |
| Receipts: | | | |
| Ad Valorem Tax | 5,187 | 4,392 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 6 | 0 | 0 |
| Motor Vehicle Tax | 117 | 87 | 136 |
| Recreational Vehicle Tax | 4 | 1 | 5 |
| 16/20M Vehicle Tax | 35 | 36 | 69 |
| Commercial Vehicle Tax | 13 | 9 | 18 |
| Watercraft Tax | | 2 | 3 |
| LAVTR | | 0 | 0 |
| Other Income | 624 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **5,986** | **4,527** | **231** |
| **Resources Available:** | **11,063** | **12,517** | **4,248** |
| Expenditures: | | | |
| Mowing | 1,800 | 3,000 | 3,000 |
| Operations | 1,273 | 4,500 | 4,500 |
| Other | 0 | 1,000 | 1,955 |
| | | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **3,073** | **8,500** | **9,455** |
| Unencumbered Cash Balance Dec 31 | 7,990 | 4,017 | xxxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 6,400 | 8,500 | 9,455 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 9,455 |
| | | Tax Required | 5,207 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 5,207 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

**NOTICE OF BUDGET HEARING**

State of Kansas
2024 Special District

The governing body of
**Crystal Plains Cemetery District #5**
Smith County
will meet on at Aug 15 7:00 P.M. at 21062 R Rd Smith Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at Smith Co Clerk's office 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 | 3,073 | 4.469 | 8,500 | 1.476 | 9,455 | 5,207 | 1.481 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 3,073 | 4.469 | 8,500 | 1.476 | 9,455 | 5,207 | 1.481 |
| | | | | | | *Revenue Neutral Rate*** | *1.482* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 3,073 | | 8,500 | | 9,455 | | |
| Total Tax Levied | 5,209 | | 5,208 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 3,545,361 | | 3,529,968 | | 3,515,131 | | |

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*

Cemetery Officer
Ron Hayes

2024

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|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 3,073 | 4.469 | 8,500 | 1.476 | 9,455 | 5,207 | 1.481 |
| Totals | 3,073 | 4.469 | 8,500 | 1.476 | 9,455 | 5,207 | 1.481 |
| | | | | | *Revenue Neutral Rate*** | | 1.482 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 3,073 | | 8,500 | | 9,455 | | |
| Total Tax Levied | 5,209 | | 5,208 | | xxxxxxxxxxxxxxx | | |
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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*

Cemetery Officer
Ron Hayes

***(First published in the Smith Co. Pioneer Thursday, July 27, 2023.)***