CIC

State of Kansas
Special District

CERTIFICATE

2026

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 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	20,248	5,205	1.712
Debt Service	10-113				
Totals		xxxxxxxxx	20,248	5,205	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

3040785

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.712
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Goheen & Slavik CPAs, LLC

Address:
901 Morgan Ave
Downs, KS 67437
Email:
aslavik@gscpallc.com

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

Crystal Plains Cemetery District #5
Smith 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	5,206	152	8	61	22	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	5,206	152	8	61	22	5

County Treas Motor Vehicle Estimate 152

County Treas Recreational Vehicle Estimate 8

County Treas 16/20M Vehicle Estimate 61

County Treas Commercial Vehicle Tax Estimate 22

County Treas Watercraft Tax Estimate 5

MVT Factor 0.02920

RVT Factor 0.00154

16/20M Factor 0.01172

Comm Veh Facto 0.00423

Watercraft Factor 0.00096

Crystal Plains Cemetery District #5
Smith 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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Crystal Plains Cemetery District #5
Smith 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
			Total	**0**	**0**	**0**	**0**

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

Crystal Plains Cemetery District #5
Smith County

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	3,544	17,358	14,795
Receipts:			
Ad Valorem Tax	5,150	5,206	xxxxxxxxxxxxxxxx
Delinquent Tax	1		
Motor Vehicle Tax	162	136	152
Recreational Vehicle Tax	12	5	8
16/20M Vehicle Tax	91	69	61
Commercial Vehicle Tax	22	18	22
Watercraft Tax		3	5
Donations	13,277		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**18,715**	**5,437**	**248**
Resources Available:	**22,259**	**22,795**	**15,043**
Expenditures:			
Operations	701	1,000	10,248
Contractual	1,700	3,000	5,000
Maintenance	2,500	4,000	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**4,901**	**8,000**	**20,248**
Unencumbered Cash Balance Dec 31	17,358	14,795	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	9,455	9,454	20,248
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,248
		Tax Required	5,205
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	5,205

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of

Crystal Plains Cemetery District #5

Smith County Crystal Plains Cemetery

will meet on Sept 22, 2025 at 6:00 p.m at ~~21062 R Rd~~, Smith Center, KS 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 County Clerk's Office 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	4,901	1.479	8,000	1.607	20,248	5,205	1.712
Debt Service							
Totals	4,901	1.479	8,000	1.607	20,248	5,205	1.712
						*Revenue Neutral Rate***	*1.712*
Less: Transfers	0		0		0		
Net Expenditures	4,901		8,000		20,248		
Total Tax Levied	5,207		5,206		xxxxxxxxxxxxxxxx		
Assessed Valuation	3,520,136		3,240,210		3,040,408		

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*

Ronald Hayes
Officer

State of Kansas
Special Taxing District

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(First Published in the Smith County Pioneer on September 18, 2025.)

Ronald Hayes
Officer