State of Kansas
Special District

CERTIFICATE

2025

To the Clerk of Johnson County , State of Kansas
We, the undersigned, officers of
De Soto Cemetery

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 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 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	61,450	57,441	
Debt Service	10-113				
Totals		xxxxxxxxx	61,450	57,441	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	0.123
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: October 30, 2024

County Clerk

Governing Body

AMY MEEKER-BERG COUNTY CLERK JOHNSON COUNTY, KANSAS

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of

De Soto Cemetery

Johnson County

will meet on Thursday, August 22nd at 7:00 PM at 33055 W 83rd St De Soto, KS 66018 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 33055 W 83rd St De Soto, KS 66018 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	53,876	0.167	49,700	0.149	61,450	57,441	0.340
Debt Service							
Totals	53,876	0.167	49,700	0.149	61,450	57,441	0.340
						*Revenue Neutral Rate***	*0.123*
Less: Transfers	0		0		0		
Net Expenditures	53,876		49,700		61,450		
Total Tax Levied	20,782		20,838		xxxxxxxxxxxxxxxxx		
Assessed Valuation	124,487,313		139,892,163		168,886,439		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
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*

De Soto Cemetery

DCDA = DeSoto Cemetery District Assn.

Resolution No. 1-24

A RESOLUTION OF THE DCDA, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the DCDA was calculated as 0.123 mills by the Johnson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the ~~City of~~ DCDA will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on Aug. 22, 2024 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the DCDA, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE ~~CITY~~ OF DCDA:

The DCDA shall levy a property tax rate exceeding the Revenue Neutral Rate of .340 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 22 day of August (month and year) and SIGNED by the Governing Body.

Attested:

Roll Call Vote

A Roll Call Vote of the ___De Soto Cemetery___ To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on (Date) 8-22-24

Resolution No. 1-24

Governing Body Member	Yes	No	No Vote
John D. Hurty	✓		
Dan Lies	✓		
Kathleen M. Rees	✓		
Tony Jaksa	✓		
Deborah Kuester	✓		
TOTAL			

Certified:

_____

The Legal Record
1701 E. Cedar St., Ste. 111
Olathe, KS 66062-1775
(913) 780-5790

ATTN: JIM PLUMMER
DE SOTO CEMETERY BOARD
9570 CEDAR CREEK RD
DE SOTO KS 66018-9465

Proof of Publication

STATE OF KANSAS, JOHNSON COUNTY, SS; Maureen Gillespie, of lawful age, being first duly sworn, deposes and says that she is Legal Notices Clerk for The Legal Record which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Johnson County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter (also identified by the following case number, if any) for 1 consecutive week(s), as follows:

HEARING TO EXCEED REVENUE NEUTRAL RATE & BUDGET HEARING
8/6/24

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 6, 2024

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2027

L19563
Publication Fees: $34.27

First published in The Legal Record, Tuesday, August 6, 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
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2025

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Debt Service							
Totals	53,876	0.167	49,700	0.149	61,450	57,441	0.340
						*Revenue Neutral Rate***	*0.123*
Less: Transfers	0		0		0		
Net Expenditures	53,876		49,700		61,450		
Total Tax Levied	20,782		20,838		xxxxxxxxxxxx		
Assessed Valuation	124,487,313		139,892,163		168,886,439		

Outstanding Indebtedness,

Jan 1,	2022	2023	2024
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*

De Soto Cemetery

8/6

De Soto Cemetery
Johnson County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	20,838	0	0	0	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	20,838	0	0	0	0	0

County Treas Motor Vehicle Estimate 0

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Comm Veh Facto 0.00000

Watercraft Factor 0.00000

2025

De Soto Cemetery
Johnson County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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 2024 and/or 2025 from a non-budgeted fund.

De Soto Cemetery
Johnson County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
			Total	0	0	0	0

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

De Soto Cemetery
Johnson County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2025

State of Kansas
Special District

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	45,375	23,871	4,009
Receipts:			
Ad Valorem Tax	24,122	20,838	xxxxxxxxxxxxxxx
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 Taxes			
Sale of Lots	8,250	9,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**32,372**	**29,838**	**0**
Resources Available:	**77,747**	**53,709**	**4,009**
Expenditures:			
Operations	5,587	6,525	6,500
Mowing	24,900	27,000	30,000
Road Repairs	18,631	11,300	20,000
Insurance	450	375	450
Bookkeeping	3,200	3,200	3,200
Utilities	1,108	1,300	1,300
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**53,876**	**49,700**	**61,450**
Unencumbered Cash Balance Dec 31	23,871	4,009	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	65,975	30,750	61,450
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	61,450
		Tax Required	57,441
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	57,441

CPA Summary