State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Johnson County, State of Kansas
We, the undersigned, officers of
Pleasant Valley 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 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			
Debt Service	10-113				
			176,651		
Totals		xxxxxxxxx	176,651	0	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.000
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: October 29, 2025
Amy Meeker-Berg
County Clerk

Curtis N. Jones Brendamp
CURTIS N. JONES 9/18/25
PRESIDENT
PLEASANT VALLEY DISTRICT ASSOC.
9501 W 159TH ST
OVERLAND PARK KS 66221
Governing Body

CPA Summary

AMY MEEKER-BERG COUNTY CLERK JOHNSON COUNTY, KANSAS

State of Kansas
Special District

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County Clerk's Use Only

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Revenue Neutral Rate	0.000
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: _____, 2025

County Clerk

Curtis N. Jones, President

CURTIS N. JONES 9/18/25

PRESIDENT

PLEASANT VALLEY DISTRICT ASSOC.

9501 W 159TH ST

OVERLAND PARK KS 66221

Governing Body

CPA Summary

Pleasant Valley Cemetery
Johnson 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	0	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	0	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 Facto 0.00000

2026

Pleasant Valley Cemetery
Johnson 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
N/A	0	-	-	-	0
	Totals	0	0	0	
	Adjustments*		0	0	
	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.

Pleasant Valley Cemetery
Johnson 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:										
N/A										
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
N/A							
			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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	404,206	404,206	404,206
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 Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**404,206**	**404,206**	**404,206**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	404,206	404,206	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	116,800	203,500	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

McClatchy

The Beaufort Gazette
The Belleville News-Democrat
Bellingham Herald
Centre Daily Times
Sun Herald
Idaho Statesman
Bradenton Herald
The Charlotte Observer
The State
Ledger-Enquirer
Durham | The Herald-Sun
Fort Worth Star-Telegram
The Fresno Bee
The Island Packet
The Kansas City Star
Lexington Herald-Leader
The Telegraph - Macon
Merced Sun-Star
Miami Herald
El Nuevo Herald
The Modesto Bee
The Sun News - Myrtle Beach
Raleigh News & Observer
Rock Hill | The Herald
The Sacramento Bee
San Luis Obispo Tribune
Tacoma | The News Tribune
Tri-City Herald
The Wichita Eagle
The Olympian

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Cols	Depth
52151		Legal Ad - IPL0257455	Budget Summary	5.0	180.0L

ATTENTION: PLEASANT VALLEY CEMETERY IP
16009 GRANDVIEW ST
STILWELL, KS 66085
paulcrowder77@gmail.com

State of Kansas Special District

NOTICE OF BUDGET HEARING

2026

The governing body of
Pleasant Valley Cemetery
Johnson County
will meet on August 9, 2025 at 10:00 AM at 9501 W 159th Street, Overland Park 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.
Detailed budget information is available at 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.

FUND	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate for 2025 Expenditures	Current Year Estimate for 2025 Actual Tax Rate*	Proposed Budget Year for 2026 Budget Authority for Expenditures	Proposed Budget Year for 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget Year for 2026 Proposed Estimated Tax Rate*
General	167,323		171,500		176,651		
Debt Service							
Totals	167,323	0.000	171,500	0.000	176,651	0	0.000
					Revenue Neutral Rate**		0.000
Less: Transfers	0		0		0		
Net Expenditures	167,323		171,500		176,651		
Total Tax Levied	0		0				
Assessed Valuation							

Outstanding Indebtedness,
Jan 1,
G.O. Bonds
Revenue Bonds
Other
Lease Pur. Princ.
Total

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79 2088

Pleasant Valley Cemetery

Estimated Value Of One Mill For 2026
The estimated value of one mill would be: $0.00

Want The Mill Rate The Same As For 2025?
2025 Mill Rate Was: 0.000
2026 Tax Levy Fund Expenditures Must Be
$0
$0

Impact On Keeping The Same Mill Rate As For 2025
2026 Ad Valorem Tax Revenue: $0
2025 Ad Valorem Tax Revenue: $0
Change in Ad Valorem Tax Revenue: $0

What Mill Rate Would Be Desired?
Revenue Neutral Rate
Current 2026 Estimated Mill Rate:
Desired 2026 Mill Rate:
2026 Ad Valorem Tax:
2026 Tax Levy Fund Exp. Changed By:

Is rate hearing/resolution required to exceed Revenue Neutral Rate? No

THE STATE OF MISSOURI
COUNTY OF JOHNSON

the undersigned,
make oath and swear that
CYPRESS MEDIA, LLC, publishers of The Kansas City Star is published in the Kansas City, Missouri, metro (distribution) area including but not exclusively to Johnson and Wyandotte Counties in the state of Kansas, and Cass, Clay, Jackson and Platte Counties in the state of Missouri. We confirm the notice ran the days scheduled in this statement. A true copy of which is hereto attached was duly published in The Kansas City Star.

1.0 insertion(s) published on:
07/30/25 Print

Print Tearsheet Link

Marketplace Link

Mary Castro

DIGITALLY SIGNED

Mary Castro

Julie A Ambry

DIGITALLY SIGNED

Sworn to and subscribed before me on Jul 30, 2025, 10:15 AM EDT

OFFICIAL SEAL
JULIE A AMBRY
NOTARY PUBLIC, STATE OF ILLINOIS
COMMISSION NO. 1010931
MY COMMISSION EXPIRES MAY 28, 2029

Online Notary Public. This notarial act involved the use of online audio/video communication technology. Notarization facilitated by SIGNiX®

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	167,323		171,500		176,651		
Debt Service							
Totals	167,323	0.000	171,500	0.000	176,651	0	0.000
						*Revenue Neutral Rate***	*0.000*
Less: Transfers	0		0		0		
Net Expenditures	167,323		171,500		176,651		
Total Tax Levied	0		0		xxxxxxxxxxxxxxxxx		
Assessed Valuation							

Outstanding Indebtedness,

	2023	2024	2025
Jan 1,			
G.O. Bonds			0
Revenue Bonds			0
Other			0
Lease Pur. Princ.			0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Estimated Value Of One Mill For 2026

The estimated value of one mill would be:	$0.00

Want The Mill Rate The Same As For 2025?

2025 Mill Rate Was:	0.000
2026 Tax Levy Fund Expenditures Must Be	
	$0
	$0

Impact On Keeping The Same Mill Rate As For 2025

2026 Ad Valorem Tax Revenue:	$0
2025 Ad Valorem Tax Revenue:	$0
Change in Ad Valorem Tax Revenue:	$0

What Mill Rate Would Be Desired?

Revenue Neutral Rate	0.000
Current 2026 Estimated Mill Rate:	0.000
Desired 2026 Mill Rate:	[redacted]
2026 Ad Valorem Tax:	$0
2026 Tax Levy Fund Exp. Changed By:	$0

Is rate hearing/resolution required to exceed Revenue Neutral Rate?	No

Paul then reviewed the Profit & Loss statement carefully, noting the income and expense items and answering numerous questions. Sales last year were good. There were a number of significant expenses, such as the tree trimming this summer, which covered the entire west and south perimeters. Prior to that, the eastern fence repairs were notable. Net income was $774, 694.40.

He then presented the 2026 budget as it was published in the Kansas City Star in July, as required by Johnson County for the "Pleasant Valley Cemetery Taxing District." With a revenue of $451,152 and expenses of $176,651, the budget totals $274,501. This is an increase of $19,005 over the 2024 actual cost, and a little over $45,000 increase over the expected 2025 actual expenses. This reflects essentially the cost of planting trees in Sections B and E and readying those sections for eventual sale.

Joanne Kolell twice expressed disappointment that the Board had not moved any monies into the UMB perpetual care fund. Curtis responded that the Board intended to make a significant transfer still this year, but that the Board was treating all PVC capital as if it is all to be used for perpetual care except for items actually needed by the cemetery.

Curtis asked for a motion to accept the 2026 budget as presented. Lynn Lieberman moved to accept, and Dennis Welzenbach seconded. The motion carried.

Curtis then asked for a motion to accept the 2026 treasurer's report as presented. Mike Flanagan so moved, and Joanne Kolell seconded. The motion carried.

Next, Curtis called for a motion to accept the minutes of the 143rd annual meeting, included with the packet handed out as each member had entered the Chapel. Mike Flanagan again moved to accept the minutes, and Lynn Lieberman seconded. The motion carried.

Curtis presented John Frownfelter, Director, for re-election. Betha Regan moved that John be re-elected, and Joanne Kolell seconded. The motion carried. Curtis then presented himself for re-election. Karen Trees moved that Curtis Jones be re-elected and Dennis Welzenbach seconded. The motion carried.

Curtis led a discussion of operational issues with the Cemetery. First, trees will be planted in section B this fall. They will be swamp white oaks, as recommended by an arborist to overcome iron deficiency for pin oaks caused by our alkaline soil. One will also be planted in section 9 to replace the one that died this spring. The one struck by lightning in section 2 last summer, now removed (7-8 weeks ago), may or may not be replaced (opinions were solicited). Mike Flanagan asked whether plans had been made yet for section F, where the columbarium park shows on the platting. Curtis stated that the Board had not yet decided on the approach for that section. Mike also asked if concrete repairs had been considered for the poorly poured concrete between Sections 5 and D. Curtis responded that they had been considered and were anticipated, but not ordered yet.

Curtis asked for a motion to adjourn. The motion was made by several and seconded by many. The motion carried. The meeting was adjourned at approximately 11:45 a.m.
Member Attendees (not including Board members):

Donna Witt	Bob Johnson	Marla Burvee	Bob Crapser
Bob Simmons	Bill Humenczuk	Margie Humenczuk	Jim Balouogh
Margie Balough	Adele Hillner	Brisa Wolfe	Karen Trees
Bradley Trees	Pheonix Kaufmann	Gary Gordon	Lynn Lieberman
Betha Regan	Joanne Kolell	Mike Flanagan	Phillip Squire