State of Kansas
Special District

CERTIFICATE

2026

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 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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: 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	64,975	57,739	
Debt Service	10-113				
Totals		xxxxxxxxx	64,975	57,739	
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	0.332
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: October 29, 2025

County Clerk

Governing Body

CPA Summary

State of Kansas
Special District

CERTIFICATE

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Address:

Email:

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

De Soto 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	57,441	3,695	50	11	159	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	57,441	3,695	50	11	159	0

County Treas Motor Vehicle Estimate 3,695

County Treas Recreational Vehicle Estimate 50

County Treas 16/20M Vehicle Estimate 11

County Treas Commercial Vehicle Tax Estimate 159

County Treas Watercraft Tax Estimate 0

MVT Factor 0.06433

RVT Factor 0.00087

16/20M Factor 0.00019

Comm Veh Facto 0.00277

Watercraft Factor 0.00000

2026

De Soto 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
	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.

De Soto 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:										
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.

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

2026

State of Kansas
Special District

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,871	4,255	3,321
Receipts:			
Ad Valorem Tax	22,815	57,441	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			3,695
Recreational Vehicle Tax			50
16/20M Vehicle Tax			11
Commercial Vehicle Tax			159
Watercraft Tax			0
In Lieu of Taxes			
Sale of Lots	17,750	3,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	40,565	60,441	3,915
Resources Available:	64,436	64,696	7,236
Expenditures:			
Operations	8,635	6,500	6,500
Mowing	30,150	30,000	32,400
Stone Maintenance	0	0	1,200
Road Maintenance	16,704	20,000	20,000
Insurance	375	375	375
Bookkeeping	3,200	3,200	3,200
Utilities	1,117	1,300	1,300
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	60,181	61,375	64,975
Unencumbered Cash Balance Dec 31	4,255	3,321	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	30,750	61,450	64,975
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	64,975
		Tax Required	57,739
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	57,739

CPA Summary

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
7/29/25

Pursuant to Local Rule 3.7, the undersigned hereby certifies that no portion of the Proof of Publication was drafted/prepared using Generative A.I.

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:
July 29, 2025

Notary Public

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

L24983
Publication Fees: $31.54

First published in The Legal Record, Tuesday, July 29, 2025.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of
De Soto Cemetery
Johnson County
will meet on August 21, 2025 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 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 202		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	60,181	0.149	61,375	0.340	64,975	57,739	0.334
Debt Service							
Totals	60,181	0.149	61,375	0.340	64,975	57,739	0.334
						*Revenue Neutrol Rate***	*0.332*
Less: Transfers	0		0		0		
Net Expenditures	60,181		61,375		64,975		
Total Tax Levied	20,838		57,441		xxxxxxxxxxxxxxxx		
Assessed Valuation	139,892,163		168,882,008		173,040,496		

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*

De Soto Cemetery

7/29

Resolution No. 1-25

DCDA = DeSoto Cemetery District Assn.

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 0.332 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 21, 2025 (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 0.334 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 21 day of August 2025 (month and year) and SIGNED by the Governing Body.

Terry Gahm

Kathleen S. Ross

Deborah Kuape

Attested:

Roll Call Vote

A Roll Call Vote of the __De Soto Cemetery Governing Body___ To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on _August 21, 2025__

Resolution No. ___1-25___

Governing Body Member	Yes	No	No Vote
Jerry Gibson	✓		
[illegible]	✓		
Kathleen D. Ross	✓		
Deborah Kuesser	✓		
[illegible]	✓		
TOTAL			

Certified:

[illegible]