State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of
Arnold Cemetary District

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			
Debt Service	10-113				
			13,146		
Totals		xxxxxxxxx	13,146	0	0
Budget Hearing Notice		1			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

5,099,478
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:

Tom Calyott Treasurer
Rod Giss

Attest: Sept. 23, 2025

County Clerk

Governing Body

CPA Summary

COUNTY CLERK OF
SEAL
NESS COUNTY, KANSAS

Arnold Cemetary District
Ness County
FUND PAGE FOR FUNDS WITH NO TAX LEVY

2026

State of Kansas
Special District

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,771	15,495	9,146
Receipts:			
Ohio Township	3,700	0	4,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,700**	**0**	**4,000**
Resources Available:	**20,471**	**15,495**	**13,146**
Expenditures:			
Arnold Water Works	480	480	480
Safe Deposit Box Rental	23	23	23
Ness County News	123	125	125
Mowing and Trimming	4,350	5,600	6,000
Improvements			6,000
Cash Reserve (2026 column)			
Miscellaneous		121	518
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**4,976**	**6,349**	**13,146**
Unencumbered Cash Balance Dec 31	15,495	9,146	0
2024/2025/2026 Budget Authority Amount	0	0	13,146
	See Tab A	**See Tab C**	

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

Arnold Cemetary District
Ness 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

Arnold Cemetary District
Ness 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.

Arnold Cemetary District
Ness 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.

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of

Arnold Cemetary District

Ness County

will meet on August 31 at 6 P.M. at Arnold Fire Station 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 Fire Station 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							
Debt Service							
	4,976		6,349		13,146		
Totals	4,976	0.000	6,349	0.000	13,146	0	0.000
						*Revenue Neutral Rate***	*0.000*
Less: Transfers	0		0		0		
Net Expenditures	4,976		6,349		13,146		
Total Tax Levied	0		0		xxxxxxxxxxxxxxxx		
Assessed Valuation	0		0		0		

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*

Arnold Cemetary District

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Arnold Cemetary District **HEREBY NOTIFIES THE** Ness **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☐ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ in _____, Kansas.

☒ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 18, 2025.

(Seal)

Tom Conklin

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

First published in the Ness County News, Thursday, August 21, 2025 -1t

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Ness County
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Debt Service							
	4,976		6,349		13,146		
Totals	4,976	0.000	6,349	0.000	13,146	0	0.000
						*Revenue Neutral Rate***	*0.000*
Less: Transfers	0		0		0		
Net Expenditures	4,976		6,349		13,146		
Total Tax Levied	0		0		xxxxxxxxxxxxxxxxx		
Assessed Valuation	0		0		0		

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

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Arnold Cemetary District