CERTIFICATE

2026

To the Clerk of Hodgeman County, State of Kansas
We, the undersigned, officers of
HorseThief Reservoir Benefit 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 Fund	5	941,907		
Non-Budgeted Funds	6			
Totals	xxxxxxxxx	941,907	0	
Budget Hearing Notice	7			
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:
Kennedy McKee & Company LLP

Address:
PO Box 1477, 1100 W. Frontivew
Dodge City, KS 67801
Email:
jhendrickson@kmc-cpa.com

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary
No Assurance Provided.

HorseThief Reservoir Benefit District
Hodgeman 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

HorseThief Reservoir Benefit District
Hodgeman 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
Spendable Endowment	General Fund	504,952	500,000	500,000	K.S.A. 82a-2208
	Totals	504,952	500,000	500,000	
	Adjustments*		500,000	500,000	
	Adjusted Totals	504,952	0	0	

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

HorseThief Reservoir Benefit District
Hodgeman 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:										
None										
Total G.O.				0			0	**0**	0	0
Revenue Bonds:										
None										
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
None							
			Total	**0**	**0**	**0**	**0**

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

HorseThief Reservoir Benefit District 2026
Hodgeman County
FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **General Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	20,039	132,427	137,782
Receipts:			
State Grants	226,616	20,000	20,000
Private Grants		5,000	0
Walk-in Hunting	6,330	6,330	6,330
Park Fees	245,892	257,251	268,244
Donations	13,944	9,000	9,500
Other Income	2,148	0	0
Transfer from Endowment	504,952	500,000	500,000
Interest on Idle Funds	53	50	51
Total Receipts	**999,935**	**797,631**	**804,125**
Resources Available:	**1,019,974**	**930,058**	**941,907**
Expenditures:			
Personal Services	238,977	262,875	289,163
Commodities	31,905	42,115	43,799
Contractual Services	242,523	244,285	254,056
Capital Outlay	374,142	243,001	354,889
Cash Reserve (2026 column)		0	
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**887,547**	**792,276**	**941,907**
Unencumbered Cash Balance Dec 31	132,427	137,782	0
2024/2025/2026 Budget Authority Amoun	1,000,441	990,568	941,907

CPA Summary
No Assurance Provided.

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Spendable Endowment			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	9,802,778	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		9,802,778
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Investment Income	534,894									
Total Receipts	534,894	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	534,894
Resources Available	10,337,672	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	10,337,672
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	5,000									
Transfer to General	504,952									
Total Expenditures	509,952	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	509,952
Cash Balance Dec 31	9,827,720	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	9,827,720
										9,827,720

** Note: These two block figures should agree.

CPA Summary
No Assurance Provided.

NOTICE OF BUDGET HEARING

2026

The governing body of

HorseThief Reservoir Benefit District

Hodgeman County

will meet on August 12, 2025 at 8:30 AM at 19005 SW Highway 156 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 19005 SW Highway 156 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 Fund	887,547		792,276		941,907		
Non-Budgeted Funds	509,952						
Totals	1,397,499	0.000	792,276	0.000	941,907	0	0.000
						*Revenue Neutral Rate***	*0.000*
Less: Transfers	504,952		0		0		
Net Expenditures	892,547		792,276		941,907		
Total Tax Levied	0		0		xxxxxxxxxxxxxxx		
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*

Audrey Rupp

District Manager