2026

CERTIFICATE

To the Clerk of Hodgeman County, State of Kansas
We, the undersigned, officers of
Hodgeman County Rural Fire 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
as the 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.

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Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3601	5	147,050	133,370	3.723
Non-Budgeted Funds		6			
Totals		xxxxxxx	147,050	133,370	
Budget Hearing Notice		7			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Hodgeman County	
0	
0	
0	
0	
Nov 1, 2025 Total Assessed Valuation	35,821,117

Revenue Neutral Rate	3.722
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Kennedy McKee & Company, LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
pfriess@kmc-cpa.com

Date Attested: December, 2025

Meagan Hurt
County Clerk

Governing Body

CPA Summary
No assurance is provided.

Hodgeman County Rural Fire 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	133,371	4,677	58	1,519	93	61
0	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	133,371	4,677	58	1,519	93	61

County Treas Motor Vehicle Estimate 4,677

County Treas Recreational Vehicle Estimate 58

County Treas 16/20M Vehicle Estimate 1,519

County Treas Commercial Vehicle Tax Estimate 93

County Treas Watercraft Tax Estimate 61

MVT Factor 0.03507

RVT Factor 0.00043

16/20M Factor 0.01139

Comm Veh Factor 0.00070

Watercraft Factor 0.00046

Hodgeman County Rural Fire 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
General	Equipment Reserve	88,000	57,054	62,000	19-3612c
	Totals	88,000	57,054	62,000	
	Adjustments*				
	Adjusted Totals	88,000	57,054	62,000	

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

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:										
None										
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**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,043	7,846	9,387
Receipts:			
Ad Valorem Tax	131,141	133,371	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,832	500	500
Motor Vehicle Tax	4,839	5,227	4,677
Recreational Vehicle Tax	52	72	58
16/20M Vehicle Tax	1,150	1,273	1,519
Commercial Vehicle Tax	96	95	93
Watercraft Tax	-	57	61
In Lieu of Taxes (IRB)	-		
Interest on Idle Funds	-		
Neighborhood Revitalization Rebate	-		-
Miscellaneous	2,188		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**142,298**	**140,595**	**6,908**
Resources Available:	**151,341**	**148,441**	**16,295**
Expenditures:			
Public Safety:			
Salaries	25,230	37,000	37,000
Contractual	7,377	18,000	20,000
Commodities	22,888	27,000	28,050
Capital Outlay	-	-	-
Transfer to Equipment Reserve	88,000	57,054	62,000
Cash Forward (2026 column)	-	-	-
Miscellaneous	-	-	-
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**143,495**	**139,054**	**147,050**
Unencumbered Cash Balance Dec 31	7,846	9,387	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	144,000	144,000	147,050
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	147,050
		Tax Required	130,755
	Delinquent Comp Rate:	2.0%	2,615
		Amount of 2025 Ad Valorem Tax	133,370

CPA Summary
No assurance is provided.

Hodgeman County Rural Fire District

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Rural Fire Equipment		0		0		0		0		
Unencumbered Cash Balance Jan 1	402,260	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 402,260
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from:										
General	88,000									
Sale of Equipment	-									
Total Receipts	88,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	88,000
Resources Available:	490,260	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	490,260
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	43,442									
Total Expenditures	43,442	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	43,442
Cash Balance Dec 31	446,818	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	446,818 **
										446,818 **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided.

NOTICE OF BUDGET HEARING

The governing body of

Hodgeman County Rural Fire District

Hodgeman County

will meet on at at Hodgeman County Courthouse 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 avaiable at Hodgeman County Clerk's Office and will be available at this hearing.

SUPPORTING COUNTIES

Hodgeman County (home county)

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 2025		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	143,495	3.518	139,054	3.906	147,050	133,370	3.721
Non-Budgeted Funds	43,442						
Totals	186,937	3.518	139,054	3.906	147,050	133,370	3.721
						*Revenue Neutral Rate***	*3.722*
Less: Transfers	88,000		57,054		62,000		
Net Expenditures	98,937		82,000		85,050		
Total Tax Levied	134,015		133,371		xxxxxxxxxxxxxxx		
Assessed Valuation:	38,102,262		34,152,267		35,845,741		

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*

Meagan Huish
County Clerk