State of Kansas
Special District

CERTIFICATE

2020

To the Clerk of Hodgeman, 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 2020; and (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

Table of Contents:		Page No.	2020 Adopted Budget: Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	**K.S.A.**				
General	0	6			
Debt Service	10-113				
General Fund			677,808		
Debt Service			1,104,706		
Non-Budgeted Funds					
Totals		xxxxxxxxx	1,782,514	0	
Budget Summary		0			County Clerk's Use Only
Neighborhood Revitalization Rebate					
					Nov. 1, 2019 Total Assessed Valuation
Resolution required? Notice of the vote to adopt required to be published?				No	

Assisted by:
John Hendrickson
Kennedy McKee & Company LLP
Address:
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Dodge City, KS 67801
Email:
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Attest: Aug 13 2019

County Clerk

Governing Body

COUNTY CLERK SEAL HODGEMAN CO. KANSAS

CPA Summary

HorseThief Reservoir Benefit District
Hodgeman

Computation to Determine Limit for 2020

				Amount of Levy
1. Total tax levy amount in 2019 budget			+ $	0
2. Debt service levy in 2019 budget			- $	0
3. Tax levy excluding debt service			$	0

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:		+	0
5. Increase in personal property for 2019:			
5a. Personal property 2019	+	0	
5b. Personal property 2018	-	0	
5c. Increase in personal property (5a minus 5b)		+	0 (Use Only if > 0)
6. Valuation of property that has changed in use during 2019:			0
7. Total valuation adjustment (sum of 4, 5c, 6)			0
8. Total estimated valuation July, 1,2019	0		
9. Total valuation less valuation adjustment (8 minus 7)			0
10. Factor for increase (7 divided by 9)			0.00000

11. Amount of increase (10 times 3)	+ $	0
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	$	0
13. Debt service levy in this 2020 budget		0
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		0
15. Consumer Price Index for all urban consumers for calendar year 2018		0.025
16. Consumer Price Index adjustment (3 times 15)	$	0
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	$	0

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.
In no event will published notice of the vote be required if the total budget year tax levy is $1,000 or less.

HorseThief Reservoir Benefit District
Hodgeman

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2019 Budgeted Funds	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		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

2020

HorseThief Reservoir Benefit District
Hodgeman

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Sales Tax Revenue	General Fund	200,000	200,000	200,000	K.S.A. 82a-2208
Sales Tax Revenue	Management &				K.S.A. 82a-2208
	Operating Reserve	500,000	-	-	
Sales Tax Revenue	Debt Service	1,191,388	3,093,125	1,104,706	K.S.A. 82a-2208
Sales Tax Revenue	Operating Fund	100,000	100,000	100,000	K.S.A. 82a-2208
Operating Fund	General Fund	100,000	100,000	100,000	K.S.A. 82a-2208
	Totals	2,091,388	3,493,125	1,504,706	
	Adjustments*		3493125	1504706	
	Adjusted Totals	2,091,388	0	0	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

HorseThief Reservoir Benefit District
Hodgeman

2020

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2019	Date Due		Amount Due 2019		Amount Due 2020	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Series 2007	7/12/2007	4.95	4,240,000	2,900,000	6/1, 12/1	6/1, 12/1	131,175	2,900,000	0	0
Series 2013	5/1/2013	2.95	2,100,000	2,100,000	6/1, 12/1	6/1, 12/1	61,950	0	54,206	1,050,000
Total Revenue				5,000,000			193,125	2,900,000	54,206	1,050,000
Other:										
Total Other				0			0	0	0	0
Total				**5,000,000**			**193,125**	**2,900,000**	**54,206**	**1,050,000**

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 1,2019	Payments Due 2019	Payments Due 2020
			Total	**0**	**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **General Fund**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	885,735	900,182	852,237
Receipts:			
State Grants	20,000	25,000	36,000
Private Grants	0	0	10,000
Walk-In Hunting	5,700	5,700	5,700
Park Fees	147,773	148,000	148,000
Refunds	371	0	0
Donations	24,515	10,000	10,000
Event Fees	12,303	12,300	12,300
Reimbursements	400	0	0
Transfer from Sales Tax Revenue	200,000	200,000	200,000
Transfer from Operating Fund	100,000	100,000	100,000
Interest on Idle Funds	4,080	5,300	5,300
Miscellaneous	320	500	500
Does misc. exceed 10% of Total Receipts			
Total Receipts	**515,462**	**506,800**	**527,800**
Resources Available:	**1,401,197**	**1,406,982**	**1,380,037**
Expenditures:			
Personal Services	130,315	175,600	180,900
Commodities	33,645	34,318	35,300
Contractual Services	147,618	152,047	156,608
Capital Outlay	189,437	192,780	305,000
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**501,015**	**554,745**	**677,808**
Unencumbered Cash Balance Dec 31	900,182	852,237	702,229
2018/2019/2020 Budget Authority Amou	505,672	618,441	677,808

Conserv.

Adopted Budget **Debt Service**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	6	7,945	7,945
Receipts:			
Transfer from Sales Tax Revenue Fund	1,191,388	3,093,125	1,104,706
Interest on Idle Funds	7,939	0	0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**1,199,327**	**3,093,125**	**1,104,706**
Resources Available:	**1,199,333**	**3,101,070**	**1,112,651**
Expenditures:			
Principal	950,000	2,900,000	1,050,000
Interest	241,388	193,125	54,206
Commission	0		500
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**1,191,388**	**3,093,125**	**1,104,706**
Unencumbered Cash Balance Dec 31	7,945	7,945	7,945
2018/2019/2020 Budget Authority Amou	1,191,888	3,093,625	1,104,706

CPA Summary

HorseThief Reservoir Benefit District

NON-BUDGETED FUNDS

(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sales Tax Revenue		**Management & Operati**		**Operating Fund**		**Debt Service Reserve**		**Capital Projects**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,856,760	Cash Balance Jan 1	1,513,618	Cash Balance Jan 1	33,546	Cash Balance Jan 1	653,007	Cash Balance Jan 1	323,007	5,379,938
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sales Tax	2,433,067	Transfer from:		Transfer from:		Investment Income	3,108	Investment Income	4,019	
Investment Income	40,598	Sales Tax Revenue	500,000	Sales Tax Revenue	100,000					
		Investment Income	34,118	Investment Income	579					
Total Receipts	2,473,665	Total Receipts	534,118	Total Receipts	100,579	Total Receipts	3,108	Total Receipts	4,019	3,115,489
Resources Available:	5,330,425	Resources Available:	2,047,736	Resources Available:	134,125	Resources Available:	656,115	Resources Available:	327,026	8,495,427
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfer to:				Transfer to:				Capital Outlay	163,825	
General Fund	200,000			General Fund	100,000					
Management &										
Operating Res	500,000									
Debt Service	1,191,388									
Operating Fund	100,000									
Total Expenditures	1,991,388	Total Expenditures	0	Total Expenditures	100,000	Total Expenditures	0	Total Expenditures	163,825	2,255,213
Cash Balance Dec 31	3,339,037	Cash Balance Dec 31	2,047,736	Cash Balance Dec 31	34,125	Cash Balance Dec 31	656,115	Cash Balance Dec 31	163,201	6,240,214 **
										6,240,214 **

** Note: These two block figures should agree.

CPA Summary

Proof of Publication

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ɔlished for at least five years
attached notice.

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.Y C. ANDERSON
Public - State of Kansas
xpires February 7, 2022

NOTICE OF BUDGET HEARING

The governing body of
HorseThief Reservoir Benefit District
Hodgeman

will meet on August 13, 2019 at 8:30 AM at 19005 SW Highway 156, Jetmore, KS 67854 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, Jetmore, KS 67854 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018 Expenditures	Prior Year Actual 2018 Actual Tax Rate*	Current Year Estimate for 2019 Expenditures	Current Year Estimate for 2019 Actual Tax Rate*	Proposed Budget Year for 2020 Budget Authority for Expenditures	Proposed Budget Year for 2020 Amount of 2019 Ad Valorem Tax	Proposed Budget Year for 2020 Estimate Tax Rate*
General							
Debt Service							
General Fund	501,015		554,745		677,808		
Debt Service	1,191,388		3,093,125		1,104,706		
Non-Budgeted Funds	2,255,213						
Totals	3,947,616	0.000	3,647,870	0.000	1,782,514	0	0.000
Less: Transfers	2,091,388		0		0		
Net Expenditures	1,856,228		3,647,870		1,782,514		
Total Tax Levied	0		0		xxxxxxxxxxxxxxx		
Assessed Valuation	0		0		0		

Outstanding Indebtedness, Jan 1,	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	10,115,000	5,950,000	5,000,000
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	10,115,000	5,950,000	5,000,000

*Tax rates are expressed in mills.

HorseThief Reservoir Benefit District
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