State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Ford County, State of Kansas
We, the undersigned, officers of
Wilroads Gardens Improvement 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 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-2765	5	129,789	2,557	1.566
Debt Service	10-113				
Totals		xxxxxxxxxx	129,789	2,557	1.566
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					1,632,792
Neighborhood Revitalization Rebate					Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 1.566

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka KS 66611
Email:
brockck@sbcglobal.net

Attest: 8.12., 2024

County Clerk

Governing Body

CPA Summary

Wilroads Gardens Improvement District
Ford County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2.560	684	9	10	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2.560	684	9	10	0	0

County Treas Motor Vehicle Estimate 684

County Treas Recreational Vehicle Estimate 9

County Treas 16/20M Vehicle Estimate 10

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.26719

RVT Factor 0.00352

16/20M Factor 0.00391

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2025

Wilroads Gardens Improvement District
Ford County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

2025

Wilroads Gardens Improvement District
Ford County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
				0			0	0	0	0
Total G.O.										
Revenue Bonds:										
				0			0	0	0	0
Total Revenue										
Other:										
				0			0	0	0	0
Total Other										
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, 2024	Payments Due 2024	Payments Due 2025
None							
			Total	**0**	**0**	**0**	**0**

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

Wilroads Gardens Improvement District
Ford County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2025 State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	102,111	110,378	107,429
Receipts:			
Ad Valorem Tax	8,961	2,560	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		837	684
Recreational Vehicle Tax		5	9
16/20M Vehicle Tax		13	10
Commercial Vehicle Tax		36	0
Watercraft Tax			0
LAVTR			0
Sewer Maintenance Charges	16,964	19,000	19,000
Interest on Idle Funds	184	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**26,109**	**22,551**	**19,803**
Resources Available:	**128,220**	**132,929**	**127,232**
Expenditures:			
Contract Labor	3,000	3,000	3,000
Utilities	3,812	5,000	5,000
Permits/Fees		2,000	2,000
Maintenance/Repairs	8,359	10,000	83,289
Insurance	2,079	3,000	4,000
Postage & Office Supplies	129	2,000	2,000
Budget & Publications & Accounting	443	500	500
Improvements-CD			30,000
Land Taxes	20		
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**17,842**	**25,500**	**129,789**
Unencumbered Cash Balance Dec 31	110,378	107,429	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	117,352	118,884	129,789
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	129,789
		Tax Required	2,557
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,557

CPA Summary

State of Kansas
2025 Special District

NOTICE OF BUDGET HEARING

The governing body of
Wilroads Gardens Improvement District
Ford County

I meet on August 7, 2024 at 6:00 PM at Wilroads Garden Improvement Building, 11303 W. Main Rd, Dodge City for the purpose of hearing 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 Ford County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	17,842	1.800	25,500	1.654	129,789	2,557	1.565
Totals	17,842	1.800	25,500	1.654	129,789	2,557	1.565
						*Revenue Neutral Rate***	*1.566*
Less: Transfers	0		0		0		
Net Expenditures	17,842		25,500		129,789		
Total Tax Levied	2,560		2,560		xxxxxxxxxxxxxxx		
Assessed Valuation	1,422,128		1,547,565		1,634,080		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Karen Baker

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Wilroads Gardens Improvement District **HEREBY NOTIFIES THE Ford COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

_____ Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: _____

Our proposed ad valorem tax (dollar amount) is _____

The date of our hearing is: _____

The time of our hearing is: _____

The location of our hearing is: _____

X 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, 2024.

WITNESS my hand and official seal on _____, 2024.

(Seal)

Karen Baker

Clerk or Officer of Governing Body

July 20th is a Saturday this year. THIS STILL HAS TO BE BACK TO ME MY JULY 20TH. At 5:00 p.m. I will hold you at the RNR if I do not receive it by then.

My email is, dcox@fordcounty.net

Thank you

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.

Column

INTERIM AD DRAFT

This is the proof of your ad scheduled to run in **Dodge City Daily Globe** on the dates indicated below. If changes are needed, please contact us prior to deadline at **(620) 682-5558.**

Notice ID: hIXeYeXp9mYzfhJ36Rmj | **Proof Updated: Jul. 09, 2024 at 11:25am CDT**
Notice Name: Willroads Garden Improv Dist 2025 Budget

See Proof on Next Page

This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.

FILER	FILING FOR
Debbie Cox	Dodge City Daily Globe
dcox@fordcounty.net	
(620) 227-4553	

Columns Wide: 3

Ad Class: Legals

Total Column Inches: 11.25

Number of Lines: n/a

07/13/2024: Display Ad	74.25

Subtotal	$74.25
Tax	$0.00
Processing Fee	$0.00
Total	**$74.25**

Expected print dimensions of advertisement:
Width: 4.93 in., Height: 3.75 in.

Newspaper page size: Width: 10.00 in., Height: 21.31 in.
Publisher may wrap or break notice between pages.

Published in
Dodge City Daily Globe
Jul 13, 2024

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						*Revenue Neutral Rate**	1.566
Less: Transfers	0		0		0		
Net Expenditures	17,842		25,500		129,789		
Total Tax Levied	2,560		2,560		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,422,128		1,547,565		1,634,080		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Karen Baker

######

WGDD-ID
KAREN BAKER
BOX 213 11602 E MAIN RD
DODGE CITY KS 67801

Local ad valorem tax reduction fund (LAVTR) K.S.A. 79-2960	
Watercraft	
Local alcoholic liquor fund K.S.A. 79-41a04	
Motor vehicle tax K.S.A. 79-5111	680.84
Recreation vehicle tax K.S.A. 79-5123	8.94
16/20M vehicle tax K.S.A. 79-5111	9.86
Commercial Vehicle Tax	-
Other (Specify)	

5/1/2024 Provided by: KOURTNEY SOLTERO
County Treasurer

FORD COUNTY
Name of County

County Clerk's Budget Information for 2025 Budget Year
Ford County values
WILROADS GARDENS IMPROVEMENT

1. Estimated Assesed Valuation as of THURSDAY, JUNE 13, 2024:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	1,449,214	3,445	0	10,097
State Assessed	100,266	0		
Severed Minerals	0			
Personal Property	80,340			
Oil & Gas	4,260			
Total Value	1,634,080	3,445		

2. Personal Property: 84,600
(Use this amount on Computation to Determine Limit for 2025 budget, line 5a)

Revenue Neutral Rate 1.566

3. Actual tax rates levied for the 2024 budget: (2023 levies)

SAC	Fund	Rate	RN Rate
200	GENERAL	1.654	1.566
	Total Levied	1.654	

4. Final Assessed Valuation from the November 2023 abstract: 1,547,565

5. 2023 Personal Property: 86,967
(Use this amount on Computation to Determine Limit for 2025 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2022 average tax delinquency percentage: 3.486623

9. 2022 delinquency percentage for special assessments: .000000

Date Provided: 6.13.24 Provided by: Debbie Cox
Ford County Clerk