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 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-2765	5	107,458	19,999	11.383
Debt Service	10-113				
Totals		xxxxxxxxxx	107,458	19,999	11.382
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					1,756,862
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.466
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Carolyn Brock

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

Attest: 9-3, 2025

County Clerk

Governing Body

CPA Summary

Wilroads Gardens Improvement District
Ford 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	2.557	670	7	6	89	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2.557	670	7	6	89	0

County Treas Motor Vehicle Estimate 670

County Treas Recreational Vehicle Estimate 7

County Treas 16/20M Vehicle Estimate 6

County Treas Commercial Vehicle Tax Estimate 89

County Treas Watercraft Tax Estimate 0

MVT Factor 0.26203

RVT Factor 0.00274

16/20M Factor 0.00235

Comm Veh Factor 0.03481

Watercraft Factor 0.00000

2026

Wilroads Gardens Improvement District
Ford 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
None					
	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.

2026

Wilroads Gardens Improvement District
Ford County

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:										
				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				0			0	0	0	0
Total										

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.

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

State of Kansas
2026
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	110,378	101,727	67,587
Receipts:			
Ad Valorem Tax	6,400	2,557	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		684	670
Recreational Vehicle Tax		9	7
16/20M Vehicle Tax		10	6
Commercial Vehicle Tax			89
Watercraft Tax			0
LAVTR			0
Sewer Maintenance Charges	15,954	19,000	19,000
Interest on Idle Funds	185	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**22,539**	**22,360**	**19,872**
Resources Available:	**132,917**	**124,087**	**87,459**
Expenditures:			
Contract Labor	3,000	3,000	3,000
Utilities	2,850	5,000	5,000
Permits/Fees	15	2,000	2,000
Maintenance/Repairs	20,945	40,000	43,516
Lift Station Replacement			17,442
Insurance	2,178	4,000	4,000
Postage & Office Supplies	1,054	2,000	2,000
Budget & Publications & Accounting	384	500	500
Improvements-CD			30,000
Land Taxes	14		
Gramt Work	750		
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**31,190**	**56,500**	**107,458**
Unencumbered Cash Balance Dec 31	101,727	67,587	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	118,884	129,789	107,458
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	107,458
		Tax Required	19,999
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	19,999

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Wilroads Gardens Improvement District
Ford County
meet on September 2, 2025 at 5:30 PM at Wilroads Garden Improvement Building, 11303 W. Main Rd, Dodge City for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate.
Detailed budget information is available at Ford County Clerk's office 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 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	31,190	1.654	56,500	1.566	107,458	19,999	11.466
Totals	31,190	1.654	56,500	1.566	107,458	19,999	11.466
						*Revenue Neutral Rate***	*1.466*
Less: Transfers	0		0		0		
Net Expenditures	31,190		56,500		107,458		
Total Tax Levied	2,560		2,557		xxxxxxxxxxxxxxx		
Assessed Valuation	1,547,565		1,632,792		1,744,255		

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

Karen Baker

Resolution No. _____

A RESOLUTION OF THE Wilroads Gardens Improvement District, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Wilroads Gardens Improvement District was calculated as 1.466 mills by the Ford County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Wilroads Gardens Improvement District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 2, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Wilroads Gardens Improvement District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Wilroads Gardens Improvement District :

The Wilroads Gardens Improvement District shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.466 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 2 day of Sept 2025 (month and year) and SIGNED by the Governing Body.

Troy Robertson

Karen Baker

Attested:
Karen Baker

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Troy Robertson	X		
Tony Zartman	X		
Karen Baker	X		
	3		
Total			

Attested: _____

Notice of Revenue Neutral Rate Intent

2026

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

XXXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 11.466. The date of our hearing is September 2, 2025 at 5:30 PM and will be held at Wilroads Garden Improvement Building, 11303 W. Main Rd, Dodge City, Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on 7-1, 2025.

(Seal)

Karen Baker
Clerk or Officer of Governing Body

DODGE CITY DAILY GLOBE

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Dodge City Daily Globe, a publication that is a "legal newspaper" as that phrase is defined for the City of Dodge City, for the County of Ford, in the State of Kansas. This affidavit is page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:

- Jul 8, 2025

Notice ID: nvANHHnH9WNw3wIZF2UY

Notice Name: Wilroads Gardens Improvement Dist Budget

Publication Fee: $72.45

Anjana Bhadoriya

Agent

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 07/09/2025

Notary Public

Notarized remotely online using communication technology via Proof.

Published in
Dodge City Daily Globe
Jul 8, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

SI
2026P

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Ford County
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Karen Baker

3637700