State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Ford County, State of Kansas
We, the undersigned, officers of
Wilroads Gardens Drainage 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	24-407	5	117,173	9,453	5.341
Debt Service	10-113				
Totals		xxxxxxxxxx	117,173	9,453	5.341
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					1,769,764
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	5.380
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

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

Attest: 4-7-, 2025

County Clerk

Governing Body

CPA Summary

Wilroads Gardens Drainage 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	9.453	2.489	25	21	24	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	9.453	2.489	25	21	24	0

County Treas Motor Vehicle Estimate 2.489

County Treas Recreational Vehicle Estimate 25

County Treas 16/20M Vehicle Estimate 21

County Treas Commercial Vehicle Tax Estimate 24

County Treas Watercraft Tax Estimate 0

MVT Factor 0.26330

RVT Factor 0.00264

16/20M Factor 0.00222

Comm Veh Factor 0.00254

Watercraft Factor 0.00000

2026

Wilroads Gardens Drainage 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 Drainage 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.

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	114,735	121,611	105,151
Receipts:			
Ad Valorem Tax	12,597	9,453	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,494	2,489
Recreational Vehicle Tax		33	25
16/20M Vehicle Tax		36	21
Commercial Vehicle Tax			24
Watercraft Tax			0
LAVTR			0
Interest on Idle Funds	36	34	10
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**12,633**	**12,050**	**2,569**
Resources Available:	**127,368**	**133,661**	**107,720**
Expenditures:			
Contrat Labor	1,800	4,000	4,000
Employee Benefits			
Dike Maintenance		10,000	98,663
Supplies & Repairs	75	4,000	4,000
Legal Fees	243		
Land Purchase	3,290	10,000	10,000
Budget & Publications	195	350	350
Taxes	154	160	160
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**5,757**	**28,510**	**117,173**
Unencumbered Cash Balance Dec 31	121,611	105,151	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	96,874	118,357	117,173
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	117,173
		Tax Required	9,453
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	9,453

CPA Summary

Notice of Revenue Neutral Rate Intent

2026

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

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 5.38. The date of our hearing is 0 at 0 and will be held at 0, Kansas.

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

XXXX 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: YTrtOKlcdiiJclcvwsG0

Notice Name: Wilroads Gardens Drainage Dist Budget

Publication Fee: $77.63

Anjana Bhadoriya

Agent

VERIFICATION

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

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 BUDGET HEARING

The governing body of
Wilroads Gardens Drainage District
Ford County
I meet on August 5, 2025 at 5:30 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 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	5,757	6.058	28,510	5.743	117,173	9,453	5.380
Totals	5,757	6.058	28,510	5.743	117,173	9,453	5.380
						*Revenue Neutral Rate***	*5.380*
Less: Transfers	0		0		0		
Net Expenditures	5,757		28,510		117,173		
Total Tax Levied	9,453		9,453		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,560,552		1,646,151		1,757,137		

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

Karen Baker

3637660