

CERTIFICATE

To the Clerk of Wilson County, State of Kansas
We, the undersigned, officers of

Wilson County

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 expenditure for the various funds for the year 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

			2026 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	79-1946	6	5,752,102	4,593,867	
Debt Service	10-113				
Road & Bridge	68-5,101	7	3,588,300	2,898,232	
Ambulance	65-6113	8	89,931		
Appraiser's Cost	19-436	8	353,850	282,693	
Conservation District	2-1907b	9	26,000	22,221	
Direct Election	25-2201a	9	71,400	53,400	
Economic Development	19-4102	10	8,937	8,418	
Health	65-204	10	568,800	278,931	
Historical Society	19-2651	11	5,980	4,688	
Hospital Maintenance	19-4606	11	110,000	101,963	
Mental Health	19-4004	12	94,822	57,202	
Intellectual Disability	19-4004	12	25,000	22,254	
Noxious Weed	2-1318	13	58,295	27,466	
Service Program for the Elderly	12-1680	13	59,697	53,871	
Special Bridge	68-1135	14	208,930	196,655	
Special Liability	75-6110	14	9,769		
Special Alcohol Program		15	19,118		
Special Parks and Recreation		15	20,904		
Tourism and Convention Promotion		16	12,910		
Special Noxious Weed		16	84,060		
Opioid		17	47,330		
		17			
Non-Budgeted Funds-A		19			
Non-Budgeted Funds-B		20			
Non-Budgeted Funds-C		21			
Non-Budgeted Funds-D		22			
Non-Budgeted Funds-E		23			
Totals	xxxxxx		11,216,135	8,601,861	
Budget Hearing Notice					County Clerk's Use Only
Budget Hearing Notice 2					
Combined Rate and Budget Hearing	24				
Combined Rate and Budget Hearing 2	25				
RNR Hearing Notice	26				
Neighborhood Revitalization	27				
					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate

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

Assisted by:
Emily Franks
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, Kansas 66720
Email:
efranks@jgppa.com

Attest: 2025

Governing Body

County Clerk

Page No. 1a

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,329,958	357,844	7,991	29,870	21,378	0
Debt Service						
Road & Bridge	2,685,359	221,929	4,956	18,524	13,260	0
Ambulance						
Appraiser's Cost	272,848	22,549	504	1,882	1,347	0
Conservation District	22,236	1,838	41	153	110	0
Direct Election	54,618	4,514	101	377	270	0
Economic Development	8,000	661	15	55	40	0
Health	198,437	16,400	366	1,369	980	0
Historical Society	4,975	411	9	34	25	0
Hospital Maintenance	97,180	8,031	179	670	480	0
Mental Health	57,692	4,768	106	398	285	0
Intellectual Disability	21,871	1,808	40	151	108	0
Noxious Weed	46,829	3,870	86	323	231	0
Service Program for the Eld	57,851	4,781	107	399	286	0
Special Bridge	178,274	14,733	329	1,230	880	0
Special Liability						
TOTAL	8,036,128	664,137	14,830	55,435	39,680	0

County Treas Motor Vehicle Estimate	664,137
-------------------------------------	---------

County Treas Recreational Vehicle Estimate	14,830
--	--------

County Treas 16/20M Vehicle Estimate	55,435
--------------------------------------	--------

County Treas Commercial Vehicle Tax Estimate	39,680
--	--------

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor	0.08264
----------------------	---------

Recreational Vehicle Factor	0.00185
-----------------------------	---------

16/20M Vehicle Factor	0.00690
-----------------------	---------

Commercial Vehicle Factor	0.00494
---------------------------	---------

Watercraft Factor	0.00000
-------------------	---------

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	Special Equipment Reserve	105,000	-	-	K.S.A. 19-119
Road and Bridge	Special Highway Fund	250,000			K.S.A. 68-590
Road and Bridge	Special Bridge	8,000			K.S.A. 68-141g
Road and Bridge	Special Machinery	250,000			K.S.A. 19-119
Motor Vehicle Operating	General	5,000	5,000	5,000	K.S.A. 8-145
Noxious Weed	Special Noxious Weed	-	30,000	30,000	K.S.A. 2-1318
	Total	618000	35000	35000	
	Adjustments*		5,000	5,000	
	Adjusted Totals	618000	30000	30000	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning 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. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					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
Energy Savings Upgrades	12/11/2019	108	2.35	551,466	248,447	70,000	70,000
Motor Grader and 2 Kenworth Trucks	3/24/2021	58	1.42	305,500	124,543	63,604	63,604
2 Caterpillar Motor Graders	3/15/2023	60	3.83	290,000	236,171	64,936	64,936
				Totals	609,161	198,540	198,540

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

General

Page No. 6

Wilson County

2026

FUND PAGE - GENERAL

Adopted Budget
General

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	5,542,479	5,886,132	1,261,518
Expenditures:			
County Commission	114,057	125,400	136,925
County Clerk	117,378	150,912	154,890
County Treasurer	233,852	245,330	267,350
County Attorney	212,076	256,220	268,300
Register of Deeds	116,033	146,310	147,500
Indigent Defense	155,128	150,000	150,000
Unified Court	70,341	75,500	75,500
Courthouse General	519,707	637,520	695,662
Data Processing (GIS)	75,068	88,601	92,170
County Coordinator	77,533	84,596	87,365
Zoning	345	1,500	1,500
Maintenance	140,080	155,680	158,700
Sheriff	1,993,824	2,208,950	2,430,480
E911 - Dispatch	292,522	330,715	341,850
Juvenile Detention	28,180	34,100	41,500
Emergency Preparedness	32,192	40,475	41,910
Capital Outlay Projects - Public Safety	45,768	50,000	50,000
Coroner	19,655	25,000	25,000
Agriculture Appropriations	20,000	20,000	23,500
Economic Development (Industrial Park)	3,694	0	0
Landfill	474,674	550,500	550,000
Household Hazardous Waste	0	2,000	2,000
Social Services for Aged and Poor	0	10,000	10,000
0	0	0	0
Subtotal	4,742,107	5,389,309	5,752,102
Operating Transfers to			
Special Equipment Reserve	105,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	4,847,107	5,389,309	5,752,102
Unencumbered Cash Balance Dec 31	695,372	496,823	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	5,033,100	5,689,309	5,752,102
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			5,752,102
Tax Required			4,490,584
Delinquent Comp Rate: 2.3%			103,283
Amount of 2025 Ad Valorem Tax			4,593,867

Wilson County

2026

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commission			
Personal Service	70,198	77,000	85,000
Contractual	3,428	2,400	4,400
Commodities	0	0	0
Employee Benefits	40,431	43,600	45,125
Health Savings	0	2,400	2,400
Reimbursed Expense	0	0	0
Total	114,057	125,400	136,925
County Clerk			
Personal Service	76,619	95,000	95,000
Contractual	3,376	4,650	4,950
Commodities	1,662	1,500	1,500
Capital Outlay	0	1,000	1,000
Employee Benefits	35,721	47,162	50,840
Health Savings	0	1,600	1,600
Reimbursed Expense	0	0	0
Total	117,378	150,912	154,890
County Treasurer			
Personal Service	125,572	135,000	140,000
Contractual	41,851	17,700	27,700
Commodities	698	2,500	2,500
Employee Benefits	65,731	86,130	93,150
Health Savings	0	4,000	4,000
Total	233,852	245,330	267,350
County Attorney			
Personal Service	165,116	185,500	195,000
Contractual	13,438	12,050	11,100
Commodities	3,549	3,000	3,000
Capital Outlay	0	1,000	1,000
Employee Benefits	30,113	53,070	56,600
Health Savings	0	1,600	1,600
Reimbursed Expense	(140)	0	0
Total	212,076	256,220	268,300
Register of Deeds			
Personal Service	76,107	93,500	93,500
Contractual	2,450	5,450	5,550
Commodities	4,291	3,300	2,300
Capital Outlay	0	4,800	4,800
Employee Benefits	33,185	37,660	39,750
Health Savings	0	1,600	1,600
Total	116,033	146,310	147,500
Indigent Defense			
Contractual	189,001	150,000	150,000
Reimbursed Expense	(33,873)	0	0
Total	155,128	150,000	150,000
Unified Court			
Contractual	48,339	70,000	70,000
Commodities	3,712	5,500	5,500
Capital Outlay	18,888	0	0
Reimbursed Expense	(598)	0	0
Total	70,341	75,500	75,500
Courthouse General			
Personal Service	0	0	
Contractual	382,759	360,000	410,000
Commodities	66,903	90,000	95,000
Capital Outlay	0	117,520	120,662
Employee Benefits	1,766	0	0
Reimbursed Expense	(1,721)	0	0
Debt Service			
Finance Leases	70,000	70,000	70,000
Total	519,707	637,520	695,662
Total - Page 6b	1,538,572	1,787,192	1,896,127

Wilson County

2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Data Processing (GIS)			
Personal Service	44,690	48,500	51,000
Contractual	11,394	16,600	16,600
Commodities	1,070	1,500	1,180
Capital Outlay	188	2,000	2,000
Employee Benefits	17,726	19,201	20,590
Health Savings	0	800	800
Total	75,068	88,601	92,170
County Coordinator			
Personal Service	55,443	59,000	61,000
Contractual	2,432	2,700	2,700
Commodities	78	500	250
Capital Outlay	0	500	250
Employee Benefits	19,580	21,096	22,365
Health Savings	0	800	800
Total	77,533	84,596	87,365
Zoning			
Contractual	545	1,000	1,000
Commodities	0	500	500
Reimbursed Expense	(200)	0	0
Total	345	1,500	1,500
Maintenance			
Personal Service	81,735	89,000	93,000
Contractual	917	700	700
Commodities	5,615	7,000	7,000
Capital Outlay	743	1,000	1,000
Employee Benefits	51,070	56,380	55,400
Health Savings	0	1,600	1,600
Total	140,080	155,680	158,700
Sheriff			
Personal Service	1,028,150	1,158,500	1,183,000
Contractual	269,158	248,550	294,050
Commodities	326,595	348,500	358,500
Capital Outlay	25,722	5,500	55,000
Employee Benefits	411,255	573,900	590,930
Health Savings	0	24,000	24,000
Reimbursed Expense	(67,056)	(150,000)	(75,000)
Total	1,993,824	2,208,950	2,430,480
E911 - Dispatch			
Personal Service	199,640	230,000	235,000
Contractual	0	1,000	1,000
Commodities	1,457	1,000	1,000
Capital Outlay	19,019	1,200	1,200
Employee Benefits	72,406	93,515	99,650
Health Savings	0	4,000	4,000
Total	292,522	330,715	341,850
Juvenile Detention			
Contractual	28,422	34,100	41,500
Reimbursed Expense	(242)	0	0
Total	28,180	34,100	41,500
Emergency Preparedness			
Personal Service	27,179	27,800	29,000
Contractual	145	3,150	3,350
Commodities	0	4,075	3,625
Capital Outlay	14,569	0	0
Employee Benefits	4,868	5,450	5,935
Reimbursed Expense	(14,569)	0	0
Total	32,192	40,475	41,910
Total - Page 6c	2,639,744	2,944,617	3,195,475

Wilson County

2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Capital Outlay Projects - Public Safety			
Capital Outlay	45,768	50,000	50,000
Reimbursed Expense	0	0	
Total	45,768	50,000	50,000
Coroner			
Contractual	19,655	25,000	25,000
Reimbursed Expense	0	0	
Total	19,655	25,000	25,000
Agriculture Appropriations			
Contractual Services - Fair & Fair Building	20,000	20,000	23,500
Total	20,000	20,000	23,500
Economic Development (Industrial Park)			
Capital Outlay	3,694	0	
Contractual	0	0	
Total	3,694	0	0
Landfill			
Contractual	278,104	356,500	511,000
Commodities	163,476	191,000	161,000
Capital Outlay	33,094	3,000	3,000
Reimbursed Expense	0	0	(125,000)
Total	474,674	550,500	550,000
Household Hazardous Waste			
Contractual	0	1,500	1,500
Capital Outlay	0	500	500
Total	0	2,000	2,000
Social Services for Aged and Poor			
Appropriation	0	10,000	10,000
Total	0	10,000	10,000
		0	
Total	0	0	0
Total - Page 6d	563,791	657,500	660,500

Total - Page 6b	1,538,572	1,787,192	1,896,127
Total - Page 6c	2,639,744	2,944,617	3,195,475
Total - Page 6d	563,791	657,500	660,500
Total Detail Expenditures**	4,742,107	5,389,309	5,752,102

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Wilson County

2026

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	3,443,708	3,545,571	755,229
Expenditures from detail page:			
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	0	0	0
Maintenance			
Personal Services	692,324	800,000	850,000
Contractual Services	131,019	83,800	84,800
Commodities	1,577,227	1,686,800	1,701,800
Capital Outlay	111,497	500,000	500,000
Employee Benefits	341,272	438,000	454,900
Health Savings	0	16,800	16,800
Reimbursed Expense	(18,223)	(20,000)	(20,000)
Operating Transfers to:		0	
Special Highway Fund	250,000	0	
Special Machinery Fund	250,000	0	
Special Bridge	8,000	0	
Cash Reserve (2026 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,343,116	3,505,400	3,588,300
Unencumbered Cash Balance Dec 31	100,592	40,171	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,429,075	3,565,400	3,588,300
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,588,300
Tax Required			2,833,071
Delinquent Comp Rate:	2.3%		65,161
Amount of 2025 Ad Valorem Tax			2,898,232

Wilson County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Ambulance	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	50,003	89,931	89,931
Receipts:			
Ad Valorem Tax	56	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	10,140	0	0
Motor Vehicle Tax	43,864	0	
Recreational Vehicle Tax	979	0	
16/20 M Vehicle Tax	2,454	0	
Commercial Vehicle Tax	2,564	0	
Watercraft Tax	0	0	
In Lieu of Tax	0	0	0
Mineral Production Tax	121	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	60,178	0	0
Resources Available:	110,181	89,931	89,931
Expenditures:			
Public Safety			
Contractual Services	20,250	0	89,931
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	20,250	0	89,931
Unencumbered Cash Balance Dec 31	89,931	89,931	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	105,801	0	89,931
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			89,931
Tax Required			0
Delinquent Comp Rate: 2.3%			0
Amount of 2025 Ad Valorem Tax			0

Adopted Budget Appraiser's Cost	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	72,644	80,578	50,731
Receipts:			
Ad Valorem Tax	235,960	272,848	XXXXXXXXXXXXXXXXXX
Delinquent Tax	6,943	0	
Motor Vehicle Tax	24,740	24,316	22,549
Recreational Vehicle Tax	558	605	504
16/20 M Vehicle Tax	1,515	1,539	1,882
Commercial Vehicle Tax	1,383	1,295	1,347
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	552	500	500
Officer Fees	1,344	2,000	2,113
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-2,772	0	-2,113
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	270,223	303,103	26,782
Resources Available:	342,867	383,681	77,513
Expenditures:			
General Government			
Personal Services	146,832	176,000	185,000
Contractual Services	35,802	42,200	40,650
Commodities	6,226	9,100	9,100
Employee Benefits	73,460	102,450	115,900
Health Savings	0	3,200	3,200
Reimbursed Expense	-31	0	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	262,289	332,950	353,850
Unencumbered Cash Balance Dec 31	80,578	50,731	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	322,530	332,950	353,850
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			353,850
Tax Required			276,337
Delinquent Comp Rate: 2.3%			6,356
Amount of 2025 Ad Valorem Tax			282,693

Wilson County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Conservation District	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,927	2,320	2,162
Receipts:			
Ad Valorem Tax	21,545	22,236	xxxxxxxxxxxxxxxx
Delinquent Tax	610	0	
Motor Vehicle Tax	2,140	2,218	1,838
Recreational Vehicle Tax	48	55	41
16/20 M Vehicle Tax	136	140	153
Commercial Vehicle Tax	117	118	110
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	50	75	141
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-253	0	-166
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	24,393	24,842	2,117
Resources Available:	26,320	27,162	4,279
Expenditures:			
Agriculture			
Contractual Services	24,000	25,000	25,000
Cash Reserve (2026 column)	0	0	1,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	24,000	25,000	26,000
Unencumbered Cash Balance Dec 31	2,320	2,162	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	27,000	27,000	26,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		26,000
	Tax Required		21,721
Delinquent Comp Rate:	2.3%		500
Amount of 2025 Ad Valorem Tax			22,221

Adopted Budget

Direct Election	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	31,935	27,377	13,889
Receipts:			
Ad Valorem Tax	51,418	54,618	xxxxxxxxxxxxxxxx
Delinquent Tax	1,554	0	
Motor Vehicle Tax	5,507	5,295	4,514
Recreational Vehicle Tax	125	132	101
16/20 M Vehicle Tax	402	335	377
Commercial Vehicle Tax	300	282	270
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	120	150	150
State Grants	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-604	0	-399
Miscellaneous	785	0	299
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	59,607	60,812	5,312
Resources Available:	91,542	88,189	19,201
Expenditures:			
General Government			
Personal Service	22,041	15,500	10,000
Contractual Service	25,413	30,600	34,000
Commodities	14,736	15,500	15,500
Capital Outlay	10,793	15,000	15,000
Employee Benefits	1,806	2,700	1,900
Health Savings	0	0	
Reimbursed Expense	-10,624	-5,000	-5,000
Operating Transfers to			
Special Equipment Reserve Fund	0	0	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	64,165	74,300	71,400
Unencumbered Cash Balance Dec 31	27,377	13,889	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	74,226	79,300	71,400
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		71,400
	Tax Required		52,199
Delinquent Comp Rate:	2.3%		1,201
Amount of 2025 Ad Valorem Tax			53,400

Wilson County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Economic Development			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	8,000	xxxxxxxxxxxxxxxx
Delinquent Tax	0		
Motor Vehicle Tax	0	814	661
Recreational Vehicle Tax	0	20	15
16/20 M Vehicle Tax	0	52	55
Commercial Vehicle Tax	0	43	40
Watercraft Tax	0	0	0
Mineral Production Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-63
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	8,929	708
Resources Available:	0	8,929	708
Expenditures:			
Economic Development			
Contractual Services	0	8,929	8,000
Cash Reserve (2026 column)	0	0	937
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	8,929	8,937
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	8,000	13,074	8,937
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,937
		Tax Required	8,229
		Delinquent Comp Rate: 2.3%	189
		Amount of 2025 Ad Valorem Tax	8,418

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Health			
Unencumbered Cash Balance Jan 1	68,026	91,900	56,760
Receipts:			
Ad Valorem Tax	190,893	198,437	xxxxxxxxxxxxxxxx
Delinquent Tax	3,804	0	
Motor Vehicle Tax	16,470	19,675	16,400
Recreational Vehicle Tax	357	490	366
16/20 M Vehicle Tax	500	1,245	1,369
Commercial Vehicle Tax	1,079	1,048	980
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	438	0	0
Contracts with Other Governments	0	0	0
Federal Grants	332,457	0	220,265
State Grants	22,762	0	0
Service Fees	129,942	50,000	2,085
Operating transfers from:			
General Fund	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-2,242	0	-2,085
Miscellaneous	3,180	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	699,640	270,895	239,380
Resources Available:	767,666	362,795	296,140
Expenditures:			
Health			
Personal Service	301,678	305,000	306,000
Contractual Service	156,408	48,500	48,500
Commodities	107,413	63,300	60,950
Capital Outlay	0	7,000	7,000
Employee Benefits	110,267	128,750	142,350
Health Savings	0	4,000	4,000
Reimbursed Expense/Grants	0	-250,515	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	675,766	306,035	568,800
Unencumbered Cash Balance Dec 31	91,900	56,760	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	288,882	326,035	568,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	568,800
		Tax Required	272,660
		Delinquent Comp Rate: 2.3%	6,271
		Amount of 2025 Ad Valorem Tax	278,931

See Tab A

Wilson County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Historical Society	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	476	420	923
Receipts:			
Ad Valorem Tax	4,372	4,975	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	122	0	
Motor Vehicle Tax	419	441	411
Recreational Vehicle Tax	9	11	9
16/20 M Vehicle Tax	27	28	34
Commercial Vehicle Tax	23	23	25
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	23	25	30
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-51	0	-35
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4,944	5,503	474
Resources Available:	5,420	5,923	1,397
Expenditures:			
Culture and Recreation			
Contractual Services	5,000	5,000	5,000
Cash Reserve (2026 column)	0	0	980
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	5,000	5,000	5,980
Unencumbered Cash Balance Dec 31	420	923	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	5,500	6,000	5,980
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			5,980
Tax Required			4,583
Delinquent Comp Rate: 2.3%			105
Amount of 2025 Ad Valorem Tax			4,688

Adopted Budget Hospital Maintenance	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,255	431	819
Receipts:			
Ad Valorem Tax	93,051	97,180	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,622	0	
Motor Vehicle Tax	9,084	9,600	8,031
Recreational Vehicle Tax	206	239	179
16/20 M Vehicle Tax	588	608	670
Commercial Vehicle Tax	502	511	480
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	216	250	250
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-1,093	0	-762
Miscellaneous	0	0	662
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	105,176	108,388	9,510
Resources Available:	106,431	108,819	10,329
Expenditures:			
Health			
Contractual Service	106,000	108,000	110,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	106,000	108,000	110,000
Unencumbered Cash Balance Dec 31	431	819	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	111,000	111,000	110,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			110,000
Tax Required			99,671
Delinquent Comp Rate: 2.3%			2,292
Amount of 2025 Ad Valorem Tax			101,963

Wilson County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Mental Health	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	154	31,673	33,627
Receipts:			
Ad Valorem Tax	52,042	57,692	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,357	0	
Motor Vehicle Tax	4,917	5,355	4,768
Recreational Vehicle Tax	110	133	106
16/20 M Vehicle Tax	304	339	398
Commercial Vehicle Tax	280	285	285
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	
Mineral Production Tax	120	150	150
Interest on Idle Funds	0		
Neighborhood Revitalization Rebate	-611	0	-428
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	58,519	63,954	5,279
Resources Available:	58,673	95,627	38,906
Expenditures:			
Health			
Contractual Service	27,000	62,000	65,000
Cash Reserve (2026 column)	0	0	29,822
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	27,000	62,000	94,822
Unencumbered Cash Balance Dec 31	31,673	33,627	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	62,000	65,000	94,822
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		94,822
	Tax Required		55,916
Delinquent Comp Rate:	2.3%		1,286
Amount of 2025 Ad Valorem Tax			57,202

Adopted Budget	Prior Year	Current Year	Proposed Budget
Intellectual Disability	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	2,076	1,259	1,134
Receipts:			
Ad Valorem Tax	20,921	21,871	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	574	0	
Motor Vehicle Tax	2,122	2,146	1,808
Recreational Vehicle Tax	48	53	40
16/20 M Vehicle Tax	97	136	151
Commercial Vehicle Tax	118	114	108
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production	49	55	55
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-246	0	-166
Miscellaneous	0	0	116
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	23,683	24,375	2,112
Resources Available:	25,759	25,634	3,246
Expenditures:			
Health			
Contractual Services	24,500	24,500	25,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	24,500	24,500	25,000
Unencumbered Cash Balance Dec 31	1,259	1,134	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	26,500	26,500	25,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		25,000
	Tax Required		21,754
Delinquent Comp Rate:	2.3%		500
Amount of 2025 Ad Valorem Tax			22,254

Wilson County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Noxious Weed	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	52,556	38,803	27,132
Receipts:			
Ad Valorem Tax	0	46,829	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	610	0	
Motor Vehicle Tax	1,115	0	3,870
Recreational Vehicle Tax	28	0	86
16/20 M Vehicle Tax	248	0	323
Commercial Vehicle Tax	32	0	231
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	3	0	10
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-205
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	2,036	46,829	4,315
Resources Available:	54,592	85,632	31,447
Expenditures:			
Agriculture			
Personal Services	0	0	
Contractual Services	894	4,500	4,500
Commodities	14,895	24,000	23,795
Capital Outlay	0	0	0
Employee Benefits	0	0	0
Operating Transfers to:			
Special Noxious Weed Fund	0	30,000	30,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	15,789	58,500	58,295
Unencumbered Cash Balance Dec 31	38,803	27,132	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	41,558	58,500	58,295
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			58,295
Tax Required			26,848
Delinquent Comp Rate: 2.3%			618
Amount of 2025 Ad Valorem Tax			27,466

Adopted Budget Service Program for the Elderly	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,346	780	1,717
Receipts:			
Ad Valorem Tax	54,748	57,851	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,540	0	
Motor Vehicle Tax	5,397	5,639	4,781
Recreational Vehicle Tax	122	140	107
16/20 M Vehicle Tax	346	357	399
Commercial Vehicle Tax	297	300	286
Watercraft Tax	0	0	0
Mineral Production Tax	127	150	150
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-643	0	-403
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	61,934	64,437	5,320
Resources Available:	64,280	65,217	7,037
Expenditures:			
Social Services for the Aged and Poor			
Contractual Services	63,500	63,500	50,000
Cash Reserve (2026 column)	0	0	9,697
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	63,500	63,500	59,697
Unencumbered Cash Balance Dec 31	780	1,717	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	66,500	67,500	59,697
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			59,697
Tax Required			52,660
Delinquent Comp Rate: 2.3%			1,211
Amount of 2025 Ad Valorem Tax			53,871

Wilson County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19	336	594
Receipts:			
Ad Valorem Tax	166,536	178,274	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,521	0	
Motor Vehicle Tax	14,701	17,157	14,733
Recreational Vehicle Tax	321	427	329
16/20 M Vehicle Tax	469	1,086	1,230
Commercial Vehicle Tax	937	914	880
Watercraft Tax	0	0	0
Mineral Production Tax	384	400	400
Operating Transfers from:			
Road and Bridge Fund	8,000	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-1,956	0	-1,470
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	192,913	198,258	16,102
Resources Available:	192,932	198,594	16,696
Expenditures:			
Public Works			
Contractual Services	192,596	198,000	200,000
Capital Outlay	0	0	0
Reimbursed Expense	0	0	0
Cash Reserve (2026 column)	0	0	8,930
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	192,596	198,000	208,930
Unencumbered Cash Balance Dec 31	336	594	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	200,000	200,000	208,930
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	208,930
		Tax Required	192,234
Delinquent Comp Rate: 2.3%			4,421
Amount of 2025 Ad Valorem Tax			196,655

Adopted Budget Special Liability	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,769	9,769	9,769
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20 M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Mineral Production Tax	0	0	
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	9,769	9,769	9,769
Expenditures:			
General Government			
Contractual Services	0	0	9,769
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	9,769
Unencumbered Cash Balance Dec 31	9,769	9,769	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	9,769	9,769	9,769
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,769
		Tax Required	0
Delinquent Comp Rate: 2.3%			0
Amount of 2025 Ad Valorem Tax			0

Wilson County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcohol Program	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,308	13,604	14,168
Receipts:			
Local Alcoholic Liquor Tax	3,296	5,564	4,950
Interest on Idle Funds	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,296	5,564	4,950
Resources Available:	13,604	19,168	19,118
Expenditures:			
Health			
Contractual Services	0	5,000	19,118
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	5,000	19,118
Unencumbered Cash Balance Dec 31	13,604	14,168	0
2024/2025/2026 Budget Authority Amount:	17,879	16,038	19,118

Adopted Budget

Special Parks and Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,094	15,390	15,954
Receipts:			
Local Alcoholic Liquor Tax	3,296	5,564	4,950
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,296	5,564	4,950
Resources Available:	15,390	20,954	20,904
Expenditures:			
Culture and Recreation			
Contractual Services	0	5,000	20,904
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	5,000	20,904
Unencumbered Cash Balance Dec 31	15,390	15,954	0
2024/2025/2026 Budget Authority Amount:	14,894	17,824	20,904

Wilson County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism and Convention Promotion	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,055	10,410	10,910
Receipts:			
Transient Guest Tax	2,355	1,000	2,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,355	1,000	2,000
Resources Available:	10,410	11,410	12,910
Expenditures:			
Economic Development			
Contractual Services	0	500	12,910
Cash Reserve (2026 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	500	12,910
Unencumbered Cash Balance Dec 31	10,410	10,910	0
2024/2025/2026 Budget Authority Amount:	7,750	9,055	12,910

Adopted Budget

Special Noxious Weed	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	29,060	29,060	54,060
Receipts:			
Operating Transfers from:			
Noxious Weed	0	30,000	30,000
Interest on Idle Funds		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	30,000	30,000
Resources Available:	29,060	59,060	84,060
Expenditures:			
Agriculture			
Capital Outlay	0	5,000	84,060
Cash Reserve (2026 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	5,000	84,060
Unencumbered Cash Balance Dec 31	29,060	54,060	0
2024/2025/2026 Budget Authority Amount:	50,610	39,060	84,060

Wilson County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Opioid	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	15,797	27,330	32,330
Receipts:			
State Grants	15,764	15,000	15,000
Interest on Idle Funds	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	15,764	15,000	15,000
Resources Available:	31,561	42,330	47,330
Expenditures:			
General Government			
Contractual Services	4,231	10,000	47,330
Cash Reserve (2026 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	4,231	10,000	47,330
Unencumbered Cash Balance Dec 31	27,330	32,330	0
2024/2025/2026 Budget Authority Amount:	0	34,796	47,330

See Tab A

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

Special District

Page No. 18

Wilson County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Equipment Reserve		Special Highway		Special Machinery		Wilson County 911		Motor Vehicle Operating		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	239,349	Cash Balance Jan 1	270,973	Cash Balance Jan 1	411,072	Cash Balance Jan 1	17,478	Cash Balance Jan 1	3,046	941,918
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Use of Money and Property		Intergovernmental		Use of Money & Property		Licenses, Fees & Permits		Licenses, Fees & Permits		
Sale of Surplus Property	12,000	Special City & County	64,766	Sale of Surplus Property	81,300	Emergency Telephone T	65,308	Officer Fees	145,260	
Operating Transfers from:		Operating Transfers from:		Operating Transfers from:				Intergovernmental		
General Fund	105,000	Road and Bridge	250,000	Road and Bridge	250,000			State Grants	875	
								Other Receipts		
								Miscellaneous	1,333	
Total Receipts	117,000	Total Receipts	314,766	Total Receipts	331,300	Total Receipts	65,308	Total Receipts	147,468	975,842
Resources Available:	356,349	Resources Available:	585,739	Resources Available:	742,372	Resources Available:	82,786	Resources Available:	150,514	1,917,760
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government		Public Works		Public Works		Public Safety		General Government		
Contractual Services	29,930	Contractual Services	269,866	Capital Outlay	99,550	Contractual Services	59,376	Personal Services	80,183	
Capital Outlay	56,643			Reimbursed Expense	-324			Contractual Services	15,567	
				Debt Service				Commodities	6,009	
				Finance Leases	223,522			Employee Benefits	29,571	
								Operating Transfers to		
								General Fund	5,000	
Total Expenditures	86,573	Total Expenditures	269,866	Total Expenditures	322,748	Total Expenditures	59,376	Total Expenditures	136,330	874,893
Cash Balance Dec 31	269,776	Cash Balance Dec 31	315,873	Cash Balance Dec 31	419,624	Cash Balance Dec 31	23,410	Cash Balance Dec 31	14,184	1,042,867 **
									1,042,867 **	

**Note: These two block figures should agree.

Wilson County

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Treasurer's Technology		Register of Deeds Technology		County Clerk's Technology		Emergency Preparedness Grant		Diversion Fees		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	19,086	Cash Balance Jan 1	42,807	Cash Balance Jan 1	6,419	Cash Balance Jan 1	38,272	Cash Balance Jan 1	16,315	122,899
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental		Licenses, Fees & Permits		Licenses, Fees & Permits		Intergovernmental		Licenses, Fees & Permits		
Officer Fees	2,507	Officer Fees	10,026	Officer Fees	2,507	Federal Grants	14,569	Officer Fees	15,875	
		Use of Money and Property								
		Interest on Idle Funds	191							
Total Receipts	2,507	Total Receipts	10,217	Total Receipts	2,507	Total Receipts	14,569	Total Receipts	15,875	45,675
Resources Available:	21,593	Resources Available:	53,024	Resources Available:	8,926	Resources Available:	52,841	Resources Available:	32,190	168,574
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government		General Government		General Government		Public Safety		General Government		
Contractual Services	0	Contractual Services	4,045	Contractual Services	1,454	Contractual Services	8,243	Contractual Services	0	
		Commodities	3,785			Commodities	21,667			
Total Expenditures	0	Total Expenditures	7,830	Total Expenditures	1,454	Total Expenditures	29,910	Total Expenditures	0	39,194
Cash Balance Dec 31	21,593	Cash Balance Dec 31	45,194	Cash Balance Dec 31	7,472	Cash Balance Dec 31	22,931	Cash Balance Dec 31	32,190	129,380 **
										129,380 **

**Note: These two block figures should agree.

Wilson County

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
American Rescue Plan Grant		FEMA Grant		Pathways Grant		Prosecuting Attorney Training		Special Law Enforcement		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,137,513	Cash Balance Jan 1	158,047	Cash Balance Jan 1	50,107	Cash Balance Jan 1	27,856	Cash Balance Jan 1	5,997	1,379,520
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental		Intergovernmental		Intergovernmental		Licenses, Fees & Permits		Licenses, Fees & Permits		
Federal Grants	0	Federal Grants	0	Local Grants	81,974	Officer Fees	2,130	Officer Fees	0	
				Other Receipts						
				Miscellaneous	970					
Total Receipts	0	Total Receipts	0	Total Receipts	82,944	Total Receipts	2,130	Total Receipts	0	85,074
Resources Available:	1,137,513	Resources Available:	158,047	Resources Available:	133,051	Resources Available:	29,986	Resources Available:	5,997	1,464,594
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government		General Government		General Government		General Government		Public Safety		
Contractual Services	352,311	Contractual Services	146,300	Personal Services	38,005	Contractual Services	989	Capital Outlay	0	
				Contractual Services	33,510					
				Capital Outlay	82,990					
				Employee Benefits	6,960					
Total Expenditures	352,311	Total Expenditures	146,300	Total Expenditures	161,465	Total Expenditures	989	Total Expenditures	0	661,065
Cash Balance Dec 31	785,202	Cash Balance Dec 31	11,747	Cash Balance Dec 31	-28,414	Cash Balance Dec 31	28,997	Cash Balance Dec 31	5,997	803,529 **
										803,529 **

See Tab B

**Note: These two block figures should agree.

Wilson County

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
OJ Equitable Sharing Progra		Special Permit		Sheriff's Special Donations		Registered Offenders Fees		County Attorney Forfeiture		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,438	Cash Balance Jan 1	17,509	Cash Balance Jan 1	7,116	Cash Balance Jan 1	15,969	Cash Balance Jan 1	0	46,032
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Other Receipts		Licenses, Fees & Permits		Licenses, Fees & Permits		Licenses, Fees & Permits		Licenses, Fees & Permits		
Sale of Confiscations	0	Officer Fees	0	Registration Fees	437	Officer Fees	6,017	Officer Fees	315	
Total Receipts	0	Total Receipts	0	Total Receipts	437	Total Receipts	6,017	Total Receipts	315	6,769
Resources Available:	5,438	Resources Available:	17,509	Resources Available:	7,553	Resources Available:	21,986	Resources Available:	315	52,801
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government		Public Works		Public Safety		Public Safety		Public Safety		
Contractual Services	0	Contractual Services	13,500	Contractual Services	0	Commodities	12,880	Commodities	0	
Total Expenditures	0	Total Expenditures	13,500	Total Expenditures	0	Total Expenditures	12,880	Total Expenditures	0	26,380
Cash Balance Dec 31	5,438	Cash Balance Dec 31	4,009	Cash Balance Dec 31	7,553	Cash Balance Dec 31	9,106	Cash Balance Dec 31	315	26,421
										26,421

**
**

**Note: These two block figures should agree.

Wilson County

NON-BUDGETED FUNDS (E)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Flex Savings		County Donations								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	213,694	Cash Balance Jan 1	1,331	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		215,025
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Other Receipts		Other Receipts								
Miscellaneous	1,179	Donations	80							
Total Receipts	1,179	Total Receipts	80	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,259
Resources Available:	214,873	Resources Available:	1,411	Resources Available:	0	Resources Available:	0	Resources Available:	0	216,284
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government		General Government								
Contractual Services	81,083	Contractual Services	0							
Total Expenditures	81,083	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	81,083
Cash Balance Dec 31	133,790	Cash Balance Dec 31	1,411	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	135,201
										135,201

**
**

**Note: These two block figures should agree.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Wilson County

will meet on September 5, 2025 at 10:05 AM at County Commission Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at 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.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,847,107	37.222	5,389,309	38.012	5,752,102	4,593,867	37.752
Debt Service							
Road & Bridge	3,343,116	24.759	3,505,400	23.569	3,588,300	2,898,232	23.818
Ambulance	20,250				89,931		
Appraiser's Cost	262,289	2.267	332,950	2.395	353,850	282,693	2.323
Conservation District	24,000	0.207	25,000	0.196	26,000	22,221	0.183
Direct Election	64,165	0.494	74,300	0.480	71,400	53,400	0.439
Economic Development			8,929	0.071	8,937	8,418	0.069
Health	675,766	1.834	306,035	1.742	568,800	278,931	2.292
Historical Society	5,000	0.042	5,000	0.044	5,980	4,688	0.039
Hospital Maintenance	106,000	0.894	108,000	0.853	110,000	101,963	0.838
Mental Health	27,000	0.500	62,000	0.507	94,822	57,202	0.470
Intellectual Disability	24,500	0.201	24,500	0.192	25,000	22,254	0.183
Noxious Weed	15,789		58,500	0.412	58,295	27,466	0.226
Service Program for the Eld	63,500	0.526	63,500	0.593	59,697	53,871	0.443
Special Bridge	192,596	1.600	198,000	1.565	208,930	196,655	1.616
Special Liability					9,769		
Special Alcohol Program			5,000		19,118		
Special Parks and Recreation			5,000		20,904		
Tourism and Convention Pr			500		12,910		
Special Noxious Weed			5,000		84,060		
Opioid	4,231		10,000		47,330		
Non-Budgeted Funds-A	874,893						
Non-Budgeted Funds-B	39,194						
Non-Budgeted Funds-C	661,065						
Non-Budgeted Funds-D	26,380						
Non-Budgeted Funds-E	81,083						
Totals	11,276,841	70.546	10,186,923	70.631	11,216,135	8,601,861	70.691
<i>Revenue Neutral Rate **</i>							<i>66.249</i>
Less: Transfers	618,000		30,000		30,000		
Net Expenditure	10,658,841		10,156,923		11,186,135		
Total Tax Levied	7,659,215		8,036,128		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	108,139,968		113,838,948		121,684,189		

Outstanding Indebtedness,

	2023	2024	2025
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	868,561	878,013	609,161
Total	868,561	878,013	609,161

*Tax rates are expressed in mills

**Revenue Neutral Rate as defined by KSA 79-2988

Kris Marple
Wilson County Coordinator

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

[illegible]

*Tax rates are expressed in mills

****Revenue Neutral Rate as defined by KSA 79-2988**

Kris Marple
Wilson County Coordinator

Page No.

25

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Wilson County
will meet on September 5, 2025 at 10:05 AM at County Commission Room for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	66.249	Proposed Tax Rate	70.691
-----------------------	--------	-------------------	--------

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

Wilson County

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	4,593,867	37.752	34,338
Debt Service			0
Road & Bridge	2,898,232	23.818	21,663
Ambulance			0
Appraiser's Cost	282,693	2.323	2,113
Conservation District	22,221	0.183	166
Direct Election	53,400	0.439	399
Economic Development	8,418	0.069	63
Health	278,931	2.292	2,085
Historical Society	4,688	0.039	35
Hospital Maintenance	101,963	0.838	762
Mental Health	57,202	0.470	428
Intellectual Disability	22,254	0.183	166
Noxious Weed	27,466	0.226	205
Service Program for the Eld	53,871	0.443	403
Special Bridge	196,655	1.616	1,470
Special Liability			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	8,601,861	70.690	64,296

2025 July 1 Valuation: 121,684,189

Valuation Factor: 121,684.189

Neighborhood Revitalization Subj to Rebate: 909,546

Neighborhood Revitalization factor: 909.546

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.