

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.

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

Revenue Neutral Rate

YES

Assisted by:

Assisted by:  
Emily Franks

Emily Flancks  
Jarred, Gilmore & Phillips, PA

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## Governing Body

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**County Clerk**

## Table of Contents:

Attest: \_\_\_\_\_, 2025

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### County Clerk

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

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

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

## **STATEMENT OF INDEBTEDNESS**

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

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

## Wilson County

2026

## **FUND PAGE FOR FUNDS WITH A TAX LEVY**

Wilson County

2026

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Resources Available:</b>	<b>5,542,479</b>	<b>5,886,132</b>	<b>1,261,518</b>
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
<b>Subtotal</b>	<b>4,742,107</b>	<b>5,389,309</b>	<b>5,752,102</b>
Operating Transfers to			
Special Equipment Reserve	105,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>4,847,107</b>	<b>5,389,309</b>	<b>5,752,102</b>
Unencumbered Cash Balance Dec 31	695,372	496,823	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	5,033,100	5,689,309	5,752,102
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	2.3%		
	Amount of 2025 Ad Valorem Tax		
		103,283	
		4,593,867	

## FUND PAGE - GENERAL DETAIL

Adopted Budget <b>General Fund - Detail Expenditures</b>	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

**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	<b>2,639,744</b>	<b>2,944,617</b>	<b>3,195,475</b>

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Expenditures:</b>			
<u>Capital Outlay Projects - Public Safety</u>			
Capital Outlay	45,768	50,000	50,000
Reimbursed Expense	0	0	
Total	45,768	50,000	50,000
<u>Coroner</u>			
Contractual	19,655	25,000	25,000
Reimbursed Expense	0	0	
Total	19,655	25,000	25,000
<u>Agriculture Appropriations</u>			
Contractual Services - Fair & Fair Building	20,000	20,000	23,500
Total	20,000	20,000	23,500
<u>Economic Development (Industrial Park)</u>			
Capital Outlay	3,694	0	
Contractual	0	0	
Total	3,694	0	0
<u>Landfill</u>			
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
<u>Household Hazardous Waste</u>			
Contractual	0	1,500	1,500
Capital Outlay	0	500	500
Total	0	2,000	2,000
<u>Social Services for Aged and Poor</u>			
Appropriation	0	10,000	10,000
Total	0	10,000	10,000
		0	
Total	0	0	0
<b>Total - Page 6d</b>	<b>563,791</b>	<b>657,500</b>	<b>660,500</b>

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
<b>Total Detail Expenditures**</b>	<b>4,742,107</b>	<b>5,389,309</b>	<b>5,752,102</b>

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

Page 6d

## Wilson County

2026

## **FUND PAGE FOR FUNDS WITH A TAX LEVY**

## Wilson County

2026

## **FUND PAGE - ROAD**

## Wilson County

2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Appraiser's Cost</b>	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	xxxxxxxxxxxxxxxxxxxxxx
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			
<b>Total Receipts</b>	<b>270,223</b>	<b>303,103</b>	<b>26,782</b>
<b>Resources Available:</b>	<b>342,867</b>	<b>383,681</b>	<b>77,513</b>
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			
<b>Total Expenditures</b>	<b>262,289</b>	<b>332,950</b>	<b>353,850</b>
Unencumbered Cash Balance Dec 31	80,578	50,731	xxxxxxxxxxxxxxxxxxxxxx
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 <b>Conservation District</b>	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	xxxxxxxxxxxxxxxxxxxx
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			
<b>Total Receipts</b>	<b>24,393</b>	<b>24,842</b>	<b>2,117</b>
<b>Resources Available:</b>	<b>26,320</b>	<b>27,162</b>	<b>4,279</b>
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			
<b>Total Expenditures</b>	<b>24,000</b>	<b>25,000</b>	<b>26,000</b>
Unencumbered Cash Balance Dec 31	2,320	2,162	xxxxxxxxxxxxxxxxxxxx
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

Adopted Budget <b>Direct Election</b>	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	xxxxxxxxxxxxxxxxxxxx
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			
<b>Total Receipts</b>	<b>59,607</b>	<b>60,812</b>	<b>5,312</b>
<b>Resources Available:</b>	<b>91,542</b>	<b>88,189</b>	<b>19,201</b>
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			
<b>Total Expenditures</b>	<b>64,165</b>	<b>74,300</b>	<b>71,400</b>
Unencumbered Cash Balance Dec 31	27,377	13,889	xxxxxxxxxxxxxxxxxxxx
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	

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Economic Development</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	8,000	xxxxxxxxxxxxxxxxxxxx
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			
<b>Total Receipts</b>	<b>0</b>	<b>8,929</b>	<b>708</b>
<b>Resources Available:</b>	<b>0</b>	<b>8,929</b>	<b>708</b>
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			
<b>Total Expenditures</b>	<b>0</b>	<b>8,929</b>	<b>8,937</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
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 <b>Health</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	68,026	91,900	56,760
Receipts:			
Ad Valorem Tax	190,893	198,437	xxxxxxxxxxxxxxxxxxxx
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			
<b>Total Receipts</b>	<b>699,640</b>	<b>270,895</b>	<b>239,380</b>
<b>Resources Available:</b>	<b>767,666</b>	<b>362,795</b>	<b>296,140</b>
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			
<b>Total Expenditures</b>	<b>675,766</b>	<b>306,035</b>	<b>568,800</b>
Unencumbered Cash Balance Dec 31	91,900	56,760	xxxxxxxxxxxxxxxxxxxx
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

Page No.	10
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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Hospital Maintenance</b>	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	xxxxxxxxxxxxxxxxxxxxxx
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			
<b>Total Receipts</b>	<b>105,176</b>	<b>108,388</b>	<b>9,510</b>
<b>Resources Available:</b>	<b>106,431</b>	<b>108,819</b>	<b>10,329</b>
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			
<b>Total Expenditures</b>	<b>106,000</b>	<b>108,000</b>	<b>110,000</b>
Unencumbered Cash Balance Dec 31	431	819	xxxxxxxxxxxxxxxxxxxxxx
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 <b>Mental Health</b>		Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		154	31,673	33,627
Receipts:				
Ad Valorem Tax		52,042	57,692	xxxxxxxxxxxxxxxxxxxxxx
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				
<b>Total Receipts</b>		<b>58,519</b>	<b>63,954</b>	<b>5,279</b>
<b>Resources Available:</b>		<b>58,673</b>	<b>95,627</b>	<b>38,906</b>
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				
<b>Total Expenditures</b>		<b>27,000</b>	<b>62,000</b>	<b>94,822</b>
Unencumbered Cash Balance Dec 31		31,673	33,627	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:		62,000	65,000	94,822
Non-Appropriated Balance				
Total Expenditure/Non-Appr Balance				
Tax Required				
Delinquent Comp Rate:				
Amount of 2025 Ad Valorem Tax				

Adopted Budget <b>Intellectual Disability</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,076	1,259	1,134
Receipts:			
Ad Valorem Tax	20,921	21,871	XXXXXXXXXXXXXXXXXXXX
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			
<b>Total Receipts</b>	<b>23,683</b>	<b>24,375</b>	<b>2,112</b>
<b>Resources Available:</b>	<b>25,759</b>	<b>25,634</b>	<b>3,246</b>
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			
<b>Total Expenditures</b>	<b>24,500</b>	<b>24,500</b>	<b>25,000</b>
Unencumbered Cash Balance Dec 31	1,259	1,134	XXXXXXXXXXXXXXXXXXXX
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

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Noxious Weed</b>	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	xxxxxxxxxxxxxxxxxxxxxx
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 Rec			
<b>Total Receipts</b>	<b>2,036</b>	<b>46,829</b>	<b>4,315</b>
<b>Resources Available:</b>	<b>54,592</b>	<b>85,632</b>	<b>31,447</b>
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 Exp			
<b>Total Expenditures</b>	<b>15,789</b>	<b>58,500</b>	<b>58,295</b>
Unencumbered Cash Balance Dec 31	38,803	27,132	xxxxxxxxxxxxxxxxxxxxxx
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 <b>Service Program for the Elderly</b>	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	xxxxxxxxxxxxxxxxxxxxxx
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 Rec			
<b>Total Receipts</b>	<b>61,934</b>	<b>64,437</b>	<b>5,320</b>
<b>Resources Available:</b>	<b>64,280</b>	<b>65,217</b>	<b>7,037</b>
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 Exp			
<b>Total Expenditures</b>	<b>63,500</b>	<b>63,500</b>	<b>59,697</b>
Unencumbered Cash Balance Dec 31	780	1,717	xxxxxxxxxxxxxxxxxxxxxx
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 <b>Special Bridge</b>	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	xxxxxxxxxxxxxxxxxxxxxx
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			
<b>Total Receipts</b>	<b>192,913</b>	<b>198,258</b>	<b>16,102</b>
<b>Resources Available:</b>	<b>192,932</b>	<b>198,594</b>	<b>16,696</b>
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			
<b>Total Expenditures</b>	<b>192,596</b>	<b>198,000</b>	<b>208,930</b>
Unencumbered Cash Balance Dec 31	336	594	xxxxxxxxxxxxxxxxxxxxxx
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 <b>Special Liability</b>	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	xxxxxxxxxxxxxxxxxxxxxx
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	
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			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>9,769</b>	<b>9,769</b>	<b>9,769</b>
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			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>9,769</b>
Unencumbered Cash Balance Dec 31	9,769	9,769	xxxxxxxxxxxxxxxxxxxxxx
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

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget <b>Special Alcohol Program</b>	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	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>3,296</b>	<b>5,564</b>	<b>4,950</b>
<b>Resources Available:</b>	<b>13,604</b>	<b>19,168</b>	<b>19,118</b>
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			
<b>Total Expenditures</b>	<b>0</b>	<b>5,000</b>	<b>19,118</b>
Unencumbered Cash Balance Dec 31	13,604	14,168	0
2024/2025/2026 Budget Authority Amount:	17,879	16,038	19,118

## Adopted Budget

Adopted Budget <b>Special Parks and Recreation</b>	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			
<b>Total Receipts</b>	<b>3,296</b>	<b>5,564</b>	<b>4,950</b>
<b>Resources Available:</b>	<b>15,390</b>	<b>20,954</b>	<b>20,904</b>
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			
<b>Total Expenditures</b>	<b>0</b>	<b>5,000</b>	<b>20,904</b>
Unencumbered Cash Balance Dec 31	15,390	15,954	0
2024/2025/2026 Budget Authority Amount:	14,894	17,824	20,904

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget <b>Tourism and Convention Promotion</b>	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			
<b>Total Receipts</b>	<b>2,355</b>	<b>1,000</b>	<b>2,000</b>
<b>Resources Available:</b>	<b>10,410</b>	<b>11,410</b>	<b>12,910</b>
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			
<b>Total Expenditures</b>	<b>0</b>	<b>500</b>	<b>12,910</b>
Unencumbered Cash Balance Dec 31	10,410	10,910	0
2024/2025/2026 Budget Authority Amount:	7,750	9,055	12,910

## Adopted Budget

Adopted Budget <b>Special Noxious Weed</b>	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			
<b>Total Receipts</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>
<b>Resources Available:</b>	<b>29,060</b>	<b>59,060</b>	<b>84,060</b>
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			
<b>Total Expenditures</b>	<b>0</b>	<b>5,000</b>	<b>84,060</b>
Unencumbered Cash Balance Dec 31	29,060	54,060	0
2024/2025/2026 Budget Authority Amount:	50,610	39,060	84,060

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Opioid</b>			
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			
<b>Total Receipts</b>	<b>15,764</b>	<b>15,000</b>	<b>15,000</b>
<b>Resources Available:</b>	<b>31,561</b>	<b>42,330</b>	<b>47,330</b>
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			
<b>Total Expenditures</b>	<b>4,231</b>	<b>10,000</b>	<b>47,330</b>
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			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

## **FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,322	2,505	0
Receipts:			
Ad Valorem Tax	84,843	91,150	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,235		
Motor Vehicle Tax	5,467	6,566	6,225
Recreational Vehicle Tax	134	183	765
16/20M Vehicle Tax	524	550	148
Commercial Vehicle Tax	244	292	288
Watercraft Tax	0	0	0
In Lieu of Taxes	0	0	0
Mineral Production Tax	236	100	100
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>92,683</b>	<b>98,841</b>	<b>7,526</b>
<b>Resources Available:</b>	<b>98,005</b>	<b>101,346</b>	<b>7,526</b>
Expenditures:			
Public Safety			
Contractual Services	95,500	101,346	105,207
Cash Reserve (2026 column)	0	0	
Miscellaneous	0	0	
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>95,500</b>	<b>101,346</b>	<b>105,207</b>
Unencumbered Cash Balance Dec 31	2,505	0	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	98,500	103,650	105,207
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate:	0.0%		0
Amount of 2025 Ad Valorem Tax			
			97,681
			0
			97,681

## Wilson County

## **NON-BUDGETED FUNDS (A)**

*(Only the actual budget year for 2024 is reported)*

2026

## Non-Budgeted Funds-A

\*\*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:		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
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:	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:	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.

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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:		Total
Unencumbered Cash Balance Jan 1	1,137,513	Unencumbered Cash Balance Jan 1	158,047	Unencumbered Cash Balance Jan 1	50,107	Unencumbered Cash Balance Jan 1	27,856	Unencumbered Cash Balance Jan 1	5,997	
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:									
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.

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## 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 Program		Special Permit		Sheriff's Special Donations		Registered Offenders Fees		County Attorney Forfeiture	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
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
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	

\*\*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					
Cash Balance Jan 1	213,694	Cash Balance Jan 1	1,331	Cash Balance Jan 1					
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	1,259
Resources Available:	214,873	Resources Available:	1,411	Resources Available:	0	Resources Available:	0	Resources Available:	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	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	135,201
									135,201

\*\*Note: These two block figures should agree.

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## 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 Recreatio			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
					Revenue Neutral Rate **		66.249
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

\*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
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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 Elc	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
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.