State of Kansas
City

2026

CERTIFICATE

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
City of Wilsey
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.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	79,732	24,115	41.728
Debt Service	10-113				
Library	12-1220				
Special Highway		7	8,410		
Sewer		7	60,800		
Water		8	77,400		
Water Bond		8	39,100		
Non-Budgeted Funds		9			
Totals		xxxxxx	265,442	24,115	41.728
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			577,915
RNR Hearing Notice		11			Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	40.514
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Cindy Jensen, CPA

Address:
218 W Main
Council Grove, KS 66846
Email:

Date Attested: October 23, 2025

County Clerk

Governing Body

COUNTY CLERK SEAL MORRIS COUNTY, KANSAS

No assurance is provided.

City of Wilsey

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	23,413	3,611	171	22	313	0
Debt Service						
Library						
TOTAL	23,413	3,611	171	22	313	0

County Treas Motor Vehicle Estimate 3,611

County Treas Recreational Vehicle Estimate 171

County Treas 16/20M Vehicle Estimate 22

County Treas Commercial Vehicle Tax Estimate 313

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.15423

Recreational Vehicle Factor 0.00730

16/20 Vehicle Factor 0.00094

Commercial Vehicle Factor 0.01337

Watercraft Factor 0.00000

No assurance is provided.

City of Wilsey 2026

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	Capital Imp Res	5,000	6,000	-	12-1,118
General	Equipment Res	15,000	6,000	9,000	12-1,117
Sewer	Sewer Res	6,496	7,800	7,800	12-825d
Water	Water Reserve	3,381	5,300	5,300	12-825d
Water	Water Bond Res	15,810	14,400	14,100	12-825d
	Totals	45,687	39,500	36,200	
	Adjustments*				
	Adjusted Totals	45,687	39,500	36,200	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Wilsey 2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Sys Bd 2005A	7/26/2005	7/26/2045	4.125%	118,200	86,167	July	July	3,554	2,660	3,445	2,767
Water Sys Bd 2005B	7/26/2005	7/26/2045	4.125%	150,000	109,352	July	July	4,511	3,374	4,372	3,514
Total G.O. Bonds					**195,519**			**8,065**	**6,034**	**7,817**	**6,281**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**195,519**			**8,065**	**6,034**	**7,817**	**6,281**

City of Wilsey 2026

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
Excavator	3/24/2020	60	3.52%	22,025	1,593	1,605	0
Motorgrader	7/21/2020	84	0%	31,000	11,000	5,500	5,500
				Totals	**12,593**	**7,105**	**5,500**

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

City of Wilsey 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	34,551	31,896	30,200
Receipts:			
Ad Valorem Tax	20,471	23,413	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,363		
Motor Vehicle Tax	3,654	5,302	3,611
Recreational Vehicle Tax	178	258	171
16/20M Vehicle Tax	20	20	22
Commercial Vehicle Tax	344	411	313
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Specials	3,878		
Sales & Use Tax	11,819	12,500	11,500
Franchise Tax	6,047	5,000	6,000
Nex-Tech lease	3,960	3,800	3,800
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	516		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**52,250**	**50,704**	**25,417**
Resources Available:	**86,801**	**82,600**	**55,617**
Expenditures:			
Salaries & wages	14,214	14,000	15,000
Fireworks	2,000	2,000	2,000
Utilities & phone	7,326	8,200	8,200
Insurance & bonds	4,213	4,500	4,500
Office	1,032	0	500
Repairs & maintenance	546	1,500	1,000
Dues & subs	325	0	500
Streets	552	5,000	5,000
Operations	1,097	4,000	2,000
Lease payments	3,600	1,200	0
Transfer to CIP Reserve	5,000	6,000	0
Transfer to Equipment Reserve	15,000	6,000	9,000
Cash Reserve (2026 column)			32,032
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**54,905**	**52,400**	**79,732**
Unencumbered Cash Balance Dec 31	31,896	30,200	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	75,100	83,445	79,732
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	79,732
		Tax Required	24,115
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**24,115**

No assurance is provided.

City of Wilsey 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,329	650	4,530
Receipts:			
State of Kansas Gas Tax	3,765	3,880	3,880
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,765**	**3,880**	**3,880**
Resources Available:	**6,094**	**4,530**	**8,410**
Expenditures:			
Street Repair and Maint	5,444		8,410
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,444**	**0**	**8,410**
Unencumbered Cash Balance Dec 31	650	4,530	0
2024/2025/2026 Budget Authority Amount	6,211	7,069	8,410

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	34,046	36,286	34,486
Receipts:			
Charges to Customers	26,131	29,000	26,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**26,131**	**29,000**	**26,500**
Resources Available:	**60,177**	**65,286**	**60,986**
Expenditures:			
Personal services	11,058	14,000	14,000
Operations	6,317	7,000	7,000
Insurance	20	2,000	2,000
Transfer to Sewer Reserve	6,496	7,800	7,800
Cash Reserve (2026 column)			30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**23,891**	**30,800**	**60,800**
Unencumbered Cash Balance Dec 31	36,286	34,486	186
2024/2025/2026 Budget Authority Amount	62,995	61,800	60,800

No assurance is provided.

City of Wilsey 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	22,534	23,690	24,990
Receipts:			
Charges to Customers	51,052	53,000	53,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**51,052**	**53,000**	**53,000**
Resources Available:	**73,586**	**76,690**	**77,990**
Expenditures:			
Personal Services	20,036	21,000	21,000
Operations	7,273	7,000	8,000
Insurance & bonds	3,396	4,000	4,000
Transfer to water reserve	3,381	5,300	5,300
Transfer to water bond	15,810	14,400	14,100
Cash Reserve (2026 column)			25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**49,896**	**51,700**	**77,400**
Unencumbered Cash Balance Dec 31	23,690	24,990	590
2024/2025/2026 Budget Authority Amoun	67,620	76,100	77,400

Adopted Budget **Water Bond**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	24,116	25,830	26,030
Receipts:			
Transfer from water	15,810	14,400	14,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,810**	**14,400**	**14,100**
Resources Available:	**39,926**	**40,230**	**40,130**
Expenditures:			
Water bond payments & fees	14,096	14,200	14,100
Cash Reserve (2026 column)			25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**14,096**	**14,200**	**39,100**
Unencumbered Cash Balance Dec 31	25,830	26,030	1,030
2024/2025/2026 Budget Authority Amoun	14,200	38,200	39,100

No assurance is provided.

State of Kansas
City

City of Wilsey

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CIP Reserve		**Equipment Reserve**		**Sewer Reserve**		**Water Reserve**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	19,300	Cash Balance Jan 1	30,616	Cash Balance Jan 1	21,997	Cash Balance Jan 1	11,154	Cash Balance Jan 1		83,067
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer in	5,000	Transfer in	15,000	Transfer in	6,496	Transfer in	3,381			
Total Receipts	5,000	Total Receipts	15,000	Total Receipts	6,496	Total Receipts	3,381	Total Receipts	0	29,877
Resources Available:	24,300	Resources Available:	45,616	Resources Available:	28,493	Resources Available:	14,535	Resources Available:	0	112,944
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital improvements	9,278	Equipment	23,766	Sewer system maintena	1,039	Water system maintena	4,327			
Total Expenditures	9,278	Total Expenditures	23,766	Total Expenditures	1,039	Total Expenditures	4,327	Total Expenditures	0	38,410
Cash Balance Dec 31	15,022	Cash Balance Dec 31	21,850	Cash Balance Dec 31	27,454	Cash Balance Dec 31	10,208	Cash Balance Dec 31	0	74,534 **
										74,534 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Wilsey
will meet on September 9, 2025 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	54,905	44.700	52,400	41.501	79,732	24,115	41.728
Debt Service							
Library							
Special Highway	5,444				8,410		
Sewer	23,891		30,800		60,800		
Water	49,896		51,700		77,400		
Water Bond	14,096		14,200		39,100		
Non-Budgeted Funds	38,410						
Totals	186,642	44.700	149,100	41.501	265,442	24,115	41.728
						*Revenue Neutral Rate***	*40.514*
Less: Transfers	45,687		39,500		36,200		
Net Expenditure	140,955		109,600		229,242		
Total Tax Levied	22,731		23,413		xxxxxxxxxxxxxxxxx		
Assessed Valuation	508,524		564,161		577,916		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	206,873	201,312	195,519
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	29,770	21,261	12,593
Total	236,643	222,573	208,112

*Tax rates are expressed in mills

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

Sandy Albin
City Official Title: City clerk

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Wilsey

will meet on at at 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.

SUPPORTING COUNTIES

Morris County

Revenue Neutral Rate*	40.514	Proposed Tax Rate	41.728

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

FILED
SEP 16 2025
Morris County Clerk
Council Grove, KS 66846

AFFIDAVIT OF PUBLICATION

State of Kansas, }
Morris County } ss.

JAN SCIACCA, being first duly sworn, Deposes and says: That she is an employee of the Council Grove Republican, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Morris County, Kansas, with a general paid circulation on a daily basis in Morris County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year, has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Council Grove in said County as second class matter.
That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 30th day of July, 2025.

Jan Sciacca

Subscribed and sworn to before me this 30th day of July, 20 25

Christy Jimerson

NOTARY PUBLIC - STATE OF KANSAS
CHRISTY JIMERSON
MY APPT. EXPIRES 9-3-25

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Wilsey
will meet on September 9, 2025 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	54,905	44.200	52,400	41.501	79,732	24,115	41.728
Debt Service							
Library							
Special Highway	5,444				8,410		
Sewer	23,891		30,806		60,800		
Water	49,896		51,706		77,403		
Water Bond	14,096		14,206		39,103		
Non-Budgeted Funds	38,410						
Totals	186,642	44.700	149,100	41.501	265,442	24,115	41.728
					*Revenue Neutral Rate**		40.514
Less: Transfers	45,687		39,500		36,200		
Net Expenditure	140,955		109,600		229,242		
Total Tax Levied	22,733		23,413		xxxxxxxxxxxxxxxxx		
Assessed Valuation	508,824		564,161		577,916		

Outstanding Indebtedness,	2023	2024	2025
January 1,			
G.O. Bonds	206,873	201,312	195,519
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	29,770	21,261	12,593
Total	236,643	222,572	208,112

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

Sandy Albin
City Official Title: City clerk

Resolution No. 2025-9-9

A RESOLUTION OF THE CITY OF WILSEY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Wilsey was calculated as 40.514 mills by the Morris County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Wilsey will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 9, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Wilsey, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF WILSEY:

The City of Wilsey shall levy a property tax rate exceeding the Revenue Neutral Rate of 40.514 mills.

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

ADOPTED this 9th day of September 2025 (month and year) and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Wilsey To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 9, 2025

Resolution No. 2025-9-9

Governing Body Member	Yes	No	No Vote
Roger Smith	✓		
Marc Evans	✓		
[illegible]	✓		
[illegible]	✓		
[illegible]	✓		
[illegible]	✓		
TOTAL			

Certified: [illegible]

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF WILSEY, KANSAS HEREBY NOTIFIES THE MORRIS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 41.728. The date of our hearing is September 9, 2025 at 7:00PM and will be held at 409 Lyndon St in Wilsey, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before 5:00 p.m. on October 1, 2025.

WITNESS my hand and official seal on July 8th, 2025.

(Seal)

Clerk or Officer of Governing Body