

Wilson County Emergency Services District #2

FY 2026-2027 Approved Budget

8/19/2026

	FY 25-26 Amended Budget	Actual	FY 26-27 Proposed
Income			
2000 Income/Revenue			
2100 Property Tax Income			
2101 Current Year - Property Tax	970,794.00	930,898.82	1,043,056.33
2101.1 Current Year - Penalties & Interest	832.67	3,737.09	
Total 2101 Current Year - Property Tax	\$ 971,626.67	\$ 934,635.91	
2102 Prior Years - Property Taxes	3,261.90	6,969.02	
2102.1 Prior Year - Penalties & Interest	1,338.58	3,637.37	
Total 2102 Prior Years - Property Taxes	\$ 4,600.48	\$ 10,606.39	
Total 2100 Property Tax Income	\$ 976,227.15	\$ 945,242.30	
2200 Revenue - EMS/FIRE			
2202 Billing Remittance	200,000.00	161,683.51	200,000.00
2203 Donations	625.00	2,067.50	1,000.00
2205 Grants	41,719.74	26,187.87	
2207 Sale of surplus assets	0.00	0.00	40,000.00
Total 2200 Revenue - EMS/FIRE	\$ 242,344.74	\$ 189,938.88	241,000.00
2300 Revenue - OTHER		100.00	
2301 Interest	2,000.00	4,150.01	2,000.00
2303 Refunds/Reimbursements	1,453.10	36,269.62	30,000.00
2304 Sales Tax Revenue	1,134,257.00	1,014,810.74	1,215,236.32
2306 Fire Academy Training	10,000.00	3,670.00	7,500.00
Total 2300 Revenue - OTHER	\$ 1,147,710.10	\$ 1,059,000.37	1,254,736.32
Total 2000 Income/Revenue	\$ 2,366,281.99	\$ 2,194,181.55	2,538,792.65
Total Income	\$ 2,366,281.99	\$ 2,194,181.55	2,538,792.65
Expenses			
3000 Administrative Costs			
3300 Community Relations	15,000.00	11,863.05	41,644.95
3700 Office/General Administrative Expenses	0.00		
3704 Bank Fees	100.00		100.00
Total 3700 Office/General Administrative Expenses	\$ 100.00	\$ 0.00	100.00
Total 3000 Administrative Costs	\$ 15,100.00	\$ 11,863.05	41,744.95
4000 Professional Services			
4100 Legal Fees	5,000.00	1,825.20	5,000.00
4200 Auditor Fees	59,900.00	53,300.00	36,400.00
4300 Appraisal District	20,172.53	17,629.39	21,203.73
4400 Tax Assessor-Collector	6,000.00	5,420.16	6,000.00
4500 Medical Director	32,000.00	24,000.00	32,000.00
Total 4000 Professional Services	\$ 123,072.53	\$ 102,174.75	100,603.73
5000 Insurance Expense	47,756.00	51,059.00	47,756.00
6000 Operational Expenses			
6001 Grant Expenses	25,864.41	39,520.40	-
6100 Equipment			
6102 EMS/Medical Equipment	30,000.00	27,081.25	35,000.00

	FY 25-26 Amended Budget	Actual	FY 26-27 Proposed
6103 Fire equipment	20,000.00	23,876.85	10,000.00
6104 Operations/Station	21,000.00	20,794.91	25,000.00
6105 PPE/Uniforms	10,000.00	10,339.00	20,000.00
Total 6100 Equipment	\$ 81,000.00	\$ 82,092.01	90,000.00
6200 Office/Station			
6202 Fees			
6202.2 Member/License/Professional Fees	20,000.00	28,210.23	25,000.00
Total 6202 Fees	\$ 20,000.00	\$ 28,210.23	25,000.00
6205 Utilities	25,000.00	22,109.47	25,000.00
6206 Vehicle Fuel	25,000.00	24,712.83	30,000.00
Total 6200 Office/Station	\$ 70,000.00	\$ 75,032.53	55,000.00
6300 Repair & Maintenance			
6301 Building Maintenance	31,000.00	24,760.34	20,000.00
6302 Fleet Repair & Maintenance	75,000.00	84,268.07	80,000.00
Total 6300 Repair & Maintenance	\$ 106,000.00	\$ 109,028.41	100,000.00
6400 Supplies	0.00		
Total 6000 Operational Expenses	\$ 282,864.41	\$ 305,673.35	270,000.00
7000 Contract Services			
7100 Payroll			
7001 Full-Time Salaries	832,933.50	685,178.05	910,138.36
7002 Part-Time Salaries	27,000.00	25,011.83	27,000.00
7003 Scheduled Overtime	94,914.75	70,109.25	101,732.40
7004 Payroll Taxes	84,559.14	67,842.38	77,408.11
7005 Employee Benefits	299,956.70	251,525.01	378,249.91
7006 Unscheduled Overtime	23,732.00	12,528.30	47,086.56
7007 PTO	22,949.00	25,246.00	48,309.12
7008 Holiday Pay	16,915.50	13,852.50	17,807.40
Total 7100 Payroll	\$ 1,402,960.59	\$ 1,151,293.32	1,607,731.86
7200 Dispatch Services	7,000.00	4,456.00	7,900.00
7300 Worker's Comp	90,000.00	61,254.33	80,000.00
Total 7000 Contract Services	\$ 1,499,960.59	\$ 1,217,003.65	1,695,631.86
8000 Continuing Ed/Training Expenses			
8100 Commissioner/Director	1,240.00	1,240.00	4,000.00
8200 EMS/FIRE Staff	5,000.00	1,264.07	12,000.00
Total 8000 Continuing Ed/Training Expenses	\$ 6,240.00	\$ 2,504.07	16,000.00
9000 Debt Payment	367,030.00	335,755.64	367,056.11
Total Expenses	\$ 2,342,023.53	\$ 2,026,033.51	2,538,792.65
Net Operating Income	-\$ 2,342,023.53	-\$ 2,026,033.51	2,538,792.65
Other Expenses			
9999 Contingency-Unexpected Expenses	24,258.46		-
Total Other Expenses	\$ 24,258.46	\$ 0.00	
Net Other Income	-\$ 24,258.46	\$ 0.00	
Net Income	-\$ 2,366,281.99	-\$ 2,026,033.51	-