



INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of County Commissioners
Wilson County, Kansas
615 Madison Street
Fredonia, Kansas 66736

Management is responsible for the accompanying historical financial statements of Wilson County, Kansas, included in the accompanying prescribed form for the year ended December 31, 2016, in accordance with the Kansas Department of Administration – Municipal Services. We have performed a compilation engagement of the historical financial information in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial statements.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of Wilson County, Kansas, for the years ending December 31, 2017 and 2018 in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted statements limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecasts and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Other Matters

The historical financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be presented in accordance with accounting principles generally accepted in the United States of America.

The budget included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants
Chanute, Kansas
July 31, 2017

Jarred, Gilmore & Phillips, PA
CERTIFIED PUBLIC ACCOUNTANTS

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CERTIFICATE

2018

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 2018; and
- (3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

Table of Contents:	Page No.	Budget Authority for Expenditures	2018 Adopted Budget		County Clerk's Use Only
			Amount of 2017 Ad Valorem Tax		
Computation to Determine Limit for 2018	2				
Allocation of Vehicle Taxes	3				
Schedule of Transfers	4				
Statement of Indebtedness	5				
Statement of Lease-Purchases	6				
Fund	K.S.A.				
General	79-1946	7	4,394,789	3,098,491	
Road & Bridge	68-5,101	8	2,577,990	1,846,599	
Ambulance Fund	65-6113	9	263,800	261,133	
Appraiser's Cost Fund	19-436	9	292,113	232,303	
Conservation District Fund	2-1907b	10	25,000	24,747	
Direct Election Fund	25-2201a	10	53,905	50,514	
Economic Development Fund	19-4102	11	18,251		
Extension Council Fund	2-610	11	6,863		
Health Fund	65-204	12	535,603	257,680	
Historical Society Fund	19-2651	12	5,000	4,865	
Hospital Maintenance Fund	19-4606	13	108,000	103,944	
Mental Health Fund	19-4004	13	42,500	40,983	
Intellectual Disability Fund	19-4004	14	22,500	21,699	
Noxious Weed Fund	2-1318	14	35,700	31,766	
Special Program for the Elderly Fund	12-1680	15	63,200	60,771	
Special Bridge	68-1135	15	337,193	351,820	
Special Liability Fund	75-6110	16	10,017		
Special Alcohol Program Fund		17	8,711		
Special Parks and Recreation Fund		17	7,476		
Tourism and Convention Promotion Fund		18	3,539		
Special Noxious Weed Fund		18	70,533		
Emergency Telephone Service Fund		19			
Non-Budgeted Funds-A		21			
Non-Budgeted Funds-B		22			
Non-Budgeted Funds-C		23			
Non-Budgeted Funds-D		24			
Non-Budgeted Funds-E		25			
Non-Budgeted Funds-F		26			
Totals		xxxxx	8,882,683	6,387,316	
Budget Summary		27			
Budget Summary2		28			
Neighborhood Revitalization Rebate		29			
Election Required? Please review HB2088 Template.			NO		
					Nov 1, 2017 Total Assessed Valuation
Rural Fire District No. 1	19-3601	20	78,575	73,564	

Assisted by:
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Attest: _____ 2017

County Clerk

Governing Body

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Wilson County

CERTIFICATE (2)

		2018 Proposed Budget				
Other County		Page No.	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
<u>Special District Funds</u>	<u>K.S.A.</u>					
Rural Fire District No. 1	19-3601		78,575	73,564	75,471,557	0.975
TOTALS		xxxxxx	78,575	73,564		0.975

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Computation to Determine Limit for 2018

		Amount of Levy
1. Total tax levy amount in 2017 budget		+ \$ <u>6,267,911</u>
2. Debt service levy in 2017 budget		- \$ <u>0</u>
3. Tax levy excluding debt service		\$ <u>6,267,911</u>
2017 Valuation Information for Valuation Adjustments		
4. New improvements for 2017:	+ <u>433,222</u>	
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ <u>6,773,146</u>	
5b. Personal property 2016	- <u>7,569,500</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2017:	<u>51,585</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>484,807</u>	
8. Total estimated valuation July 1, 2017	<u>95,997,895</u>	
9. Total valuation	<u>95,997,895</u>	
10. Factor for increase (7 divided by 9)	<u>0.00505018</u>	
11. Amount of increase (10 times 3)		+ \$ <u>31,654</u>
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>6,299,565</u>
13. Debt service levy in this 2018 budget		<u>0</u>
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>6,299,565</u>
15. Consumer Price Index for all urban consumers for calendar year 2016		<u>1.4%</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>87,751</u>
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ <u>6,387,316</u>

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

See accompanying summary of significant forecast assumptions and accountants' compilation report.

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

Budgeted Funds for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,611,011	320,839	6,611	0	15,334	0
Debt Service						
Road & Bridge	1,519,156	134,977	2,781	0	6,451	0
Ambulance Fund	246,112	21,867	451	0	1,045	0
Appraiser's Cost Fund	244,930	21,762	448	0	1,040	0
Conservation District Fund	23,312	2,071	43	0	99	0
Direct Election Fund	43,279	3,845	79	0	184	0
Economic Development Fund						
Extension Council Fund	63,433	5,636	116	0	269	0
Health Fund	260,948	23,185	478	0	1,108	0
Historical Society Fund	3,969	353	7	0	17	0
Hospital Maintenance Fund	100,763	8,953	184	0	428	0
Mental Health Fund	39,640	3,522	73	0	168	0
Intellectual Disability Fund	20,972	1,863	38	0	89	0
Noxious Weed Fund	31,431	2,793	58	0	133	0
Special Program for the Elderly	58,955	5,238	108	0	250	0
Special Bridge						
Special Liability Fund						
TOTAL	6,267,911	556,904	11,475	0	26,615	0

County Treas Motor Vehicle Estimate 556,904

County Treas Recreational Vehicle Estimate 11,475

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 26,615

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.08885

Recreational Vehicle Factor 0.00183

16/20M Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00425

Watercraft Factor 0.00000

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
General Fund	Special Noxious Weed Fund	5,000	-	-	2-1318
General Fund	Sheriff's Equipment Reserve Fund	25,000	-	-	19-119
Appraiser's Cost Fund	Special Equipment Reserve Fund	20,000	-	-	19-119
Road & Bridge	Special Highway Fund	100,000	-	-	68-590
Road & Bridge	Special Machinery Fund	100,000	-	-	19-119
Motor Vehicle Operating Fund	Special Equipment Reserve Fund	5,000	-	-	19-119
Noxious Weed Fund	Special Noxious Weed Fund	5,000	-	-	2-1318
Motor Vehicle Operating Fund	General Fund	-	-	-	8-145
Extension Council Fund	General Fund	-	-	6,863	79-2958
Emergency Telephone Service Fund	General Fund	-	6,284	-	79-2958
	Total	260,000	6,284	6,863	
	Adjustments*				
	Adjusted Totals	260,000	6,284	6,863	

*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund. See accompanying summary of significant forecast assumptions and accountants' compilation report.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0						
Revenue Bonds:											
None								0	0	0	0
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Wilson County

2018

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Total	0	0	0
County Commission			
Personal Services	45,714	50,540	51,985
Contractual Services	1,271	750	750
Commodities	0	100	100
Employee Benefits	17,382	23,806	27,470
Total	64,367	75,196	80,305
County Clerk			
Personal Services	91,371	98,467	100,400
Contractual Services	3,232	3,840	3,840
Commodities	690	1,500	1,500
Capital Outlay	800	1,000	1,000
Employee Benefits	37,550	38,133	41,047
Reimbursed Expense	(962)	0	0
Total	132,681	142,940	147,787
County Treasurer			
Personal Services	92,124	113,606	114,000
Contractual Services	51,591	11,670	11,670
Commodities	986	3,650	3,650
Employee Benefits	48,478	65,610	71,843
Total	193,179	194,536	201,163
County Attorney			
Personal Services	89,471	100,600	103,600
Contractual Services	5,659	6,550	6,550
Commodities	684	2,000	2,000
Capital Outlay	1,234	1,000	1,000
Employee Benefits	39,338	42,684	46,571
Total	136,386	152,834	159,721
Register of Deeds			
Personal Services	66,436	72,600	74,730
Contractual Services	4,087	5,110	5,110
Commodities	1,157	1,854	1,854
Capital Outlay	1,009	4,635	4,635
Employee Benefits	32,978	37,582	41,428
Total	105,667	121,781	127,757
Indigent Defense			
Contractual Services	138,539	100,000	100,000
Indigent Defense	0	0	0
Reimbursed Expense	(30,400)	0	0
Total	108,139	100,000	100,000
Unified Court			
Contractual Services	48,268	65,000	65,000
Commodities	7,086	11,410	11,410
Capital Outlay	2,484	4,000	4,000
Reimbursed Expense	(1,614)	0	0
Total	56,224	80,410	80,410
Total - Page 7b	796,643	867,697	897,143

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Wilson County

2018

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Courthouse General			
Contractual Services	354,913	300,000	300,000
Commodities	50,740	75,000	75,000
Capital Outlay	67,245	214,074	214,074
Employee Benefits	10,290	0	0
Reimbursed Expense	(27,004)	0	0
Total	456,184	589,074	589,074
Data Processing (GIS)			
Personal Services	28,028	33,582	35,205
Contractual Services	8,464	19,000	19,000
Commodities	649	1,000	1,000
Capital Outlay	3,665	2,000	2,000
Employee Benefits	11,520	12,949	13,985
Total	52,326	68,531	71,190
County Coordinator			
Personal Services	38,866	42,042	43,950
Contractual Services	2,628	2,390	2,390
Commodities	75	500	500
Capital Outlay	0	500	500
Employee Benefits	14,139	14,486	15,504
Total	55,708	59,918	62,844
Zoning			
Contractual Services	0	600	600
Commodities	0	400	400
Total	0	1,000	1,000
Maintenance			
Personal Services	55,664	60,859	62,650
Contractual Services	835	370	370
Commodities	5,329	6,800	6,800
Capital Outlay	732	800	800
Employee Benefits	36,249	38,846	42,511
Total	98,809	107,675	113,131
Sheriff			
Personal Services	828,449	939,800	967,250
Contractual Services	196,862	236,200	236,200
Commodities	254,906	231,500	231,500
Capital Outlay	37,357	5,000	5,000
Employee Benefits	379,669	418,378	448,071
Reimbursed Expense	(55,217)	(25,000)	(100,000)
Total	1,642,026	1,805,878	1,788,021
E911 - Dispatch			
Personal Services	166,013	201,376	201,376
Contractual Services	212	1,000	1,000
Commodities	835	1,000	1,000
Capital Outlay	925	0	0
Employee Benefits	72,290	88,687	87,177
Total	240,275	292,063	290,553
Juvenile Detention			
Contractual Services	50,721	53,190	58,332
Total	50,721	53,190	58,332
Total - Page7c	2,596,049	2,977,329	2,974,145

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Wilson County

2018

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Emergency Preparedness			
Personal Services	19,012	20,600	21,220
Contractual Services	1,103	3,700	3,150
Commodities	2,327	3,350	3,900
Employee Benefits	3,424	4,225	4,147
Reimbursed Expense	(2)	0	0
Total	25,864	31,875	32,417
Capital Outlay Projects - Public Safety			
Capital Outlay	0	35,000	35,000
Reimbursed Expense	(2,000)	0	0
Total	(2,000)	35,000	35,000
Coroner			
Contractual Services	27,926	25,000	25,000
Total	27,926	25,000	25,000
Agriculture Appropriations			
Contractual Services - Fair	17,200	17,200	17,200
Total	17,200	17,200	17,200
Economic Development (Industrial Park)			
Capital Outlay	0	8,000	8,000
Total	0	8,000	8,000
Landfill			
Contractual Services	165,957	162,000	162,000
Commodities	140,534	157,500	157,500
Capital Outlay	60,868	3,000	3,000
Total	367,359	322,500	322,500
Household Hazardous Waste			
Contractual Services	0	1,200	1,200
Capital Outlay	0	500	500
Total	0	1,700	1,700
Social Services for Aged and Poor			
Appropriation	0	2,000	4,000
Total	0	2,000	4,000
Total - Page7d	436,349	443,275	445,817

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Wilson County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance Fund	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	4,395	-11,716	0
Receipts:			
Ad Valorem Tax	216,457	238,729	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	10,065	3,350	3,350
Motor Vehicle Tax	29,658	19,276	21,867
Recreational Vehicle Tax	628	350	451
16/20 M Vehicle Tax	0	789	0
Commercial Vehicle Tax	1,408	1,183	1,045
Watercraft Tax	0	123	0
In Lieu of Tax	0	0	0
Mineral Production Tax	771	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-148	0	-90
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	258,839	263,800	26,623
Resources Available:	263,234	252,084	26,623
Expenditures:			
Public Safety			
Contractual Services	274,950	252,084	263,800
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	274,950	252,084	263,800
Unencumbered Cash Balance Dec 31	-11,716	0	xxxxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	263,800	263,800	263,800
		Non-Appropriated Balance	13,190
See Tab A		Total Expenditure/Non-Appr Balance	276,990
See Tab B		Tax Required	250,367
	Delinquent Comp Rate:	4.3%	10,766
	Amount of 2017 Ad Valorem Tax		261,133

Adopted Budget	Prior Year	Current Year	Proposed Budget
Appraiser's Cost Fund	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	39,596	65,182	42,581
Receipts:			
Ad Valorem Tax	234,673	237,582	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	10,034	3,636	3,636
Motor Vehicle Tax	30,307	20,924	21,762
Recreational Vehicle Tax	642	380	448
16/20 M Vehicle Tax	0	856	0
Commercial Vehicle Tax	1,417	1,284	1,040
Watercraft Tax	0	133	0
In Lieu of Tax	0	0	0
Mineral Production Tax	832	0	0
Officer Fees	2,009	0	0
Cancelled Encumbrance	1,275	0	0
Balance Adjustment	3,447	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-161	0	-80
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	284,475	264,795	26,806
Resources Available:	324,071	329,977	69,387
Expenditures:			
General Government			
Personal Services	122,685	149,825	149,825
Contractual Services	34,478	39,440	39,440
Commodities	4,902	10,100	10,100
Employee Benefits	76,856	84,831	89,548
Health Savings	900	3,200	3,200
Reimbursed Expense	-932	0	0
Operating Transfers to			
Special Equipment Reserve	20,000	0	0
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	258,889	287,396	292,113
Unencumbered Cash Balance Dec 31	65,182	42,581	xxxxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	286,556	287,396	292,113
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	292,113
		Tax Required	222,726
	Delinquent Comp Rate:	4.3%	9,577
	Amount of 2017 Ad Valorem Tax		232,303

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Wilson County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Conservation District Fund			
Unencumbered Cash Balance Jan 1	209	-7	0
Receipts:			
Ad Valorem Tax	20,619	22,613	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	887	319	319
Motor Vehicle Tax	2,757	1,835	2,071
Recreational Vehicle Tax	58	33	43
16/20 M Vehicle Tax	0	75	0
Commercial Vehicle Tax	136	113	99
Watercraft Tax	0	12	0
In Lieu of Tax	0	0	0
Mineral Production Tax	73	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-14	0	-9
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	24,516	25,000	2,523
Resources Available:	24,725	24,993	2,523
Expenditures:			
Agriculture			
Contractual Services	24,732	24,993	25,000
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	24,732	24,993	25,000
Unencumbered Cash Balance Dec 31	-7	0	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	25,000	25,000	25,000
		Non-Appropriated Balance	1250
		Total Expenditure/Non-Appr Balance	26,250
		Tax Required	23,727
		Delinquent Comp Rate: 4.3%	1,020
		Amount of 2017 Ad Valorem Tax	24,747

See Tab B

Adopted Budget

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Direct Election Fund			
Unencumbered Cash Balance Jan 1	11,287	10,028	3,374
Receipts:			
Ad Valorem Tax	45,535	41,981	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,203	704	704
Motor Vehicle Tax	2,639	4,051	3,845
Recreational Vehicle Tax	56	74	79
16/20 M Vehicle Tax	0	166	0
Commercial Vehicle Tax	111	249	184
Watercraft Tax	0	26	0
In Lieu of Tax	0	0	0
Mineral Production Tax	155	0	0
Cancelled Encumbrance	50	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-31	0	-17
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	49,718	47,251	4,795
Resources Available:	61,005	57,279	8,169
Expenditures:			
General Government			
Personal Services	15,221	10,500	10,500
Contractual Services	28,142	24,100	24,100
Commodities	4,850	15,500	15,500
Capital Outlay	1,500	2,000	2,000
Employee Benefits	2,659	1,805	1,805
Health Savings	50	0	0
Reimbursed Expense	-1,445	0	0
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	50,977	53,905	53,905
Unencumbered Cash Balance Dec 31	10,028	3,374	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	54,005	53,905	53,905
		Non-Appropriated Balance	2,695
		Total Expenditure/Non-Appr Balance	56,600
		Tax Required	48,431
		Delinquent Comp Rate: 4.3%	2,083
		Amount of 2017 Ad Valorem Tax	50,514

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Wilson County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Economic Development Fund	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	26,043	22,251	18,251
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	19	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	
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	19	0	0
Resources Available:	26,062	22,251	18,251
Expenditures:			
Economic Development			
Contractual Services	3,811	4,000	18,251
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,811	4,000	18,251
Unencumbered Cash Balance Dec 31	22,251	18,251	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	26,000	22,043	18,251
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,251
		Tax Required	0
		Delinquent Comp Rate: 4.3%	0
		Amount of 2017 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Extension Council Fund	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	1,109	-23	0
Receipts:			
Ad Valorem Tax	55,888	61,530	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,605	865	865
Motor Vehicle Tax	7,584	4,974	5,636
Recreational Vehicle Tax	160	90	116
16/20 M Vehicle Tax	0	204	0
Commercial Vehicle Tax	362	305	269
Watercraft Tax	0	32	0
In Lieu of Tax	0	0	0
Mineral Production Tax	199	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-38	0	-23
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	66,760	68,000	6,863
Resources Available:	67,869	67,977	6,863
Expenditures:			
Agriculture			
Contractual Services	67,892	67,977	0
Residual Transfers to: General Fund	0	0	6,863
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	67,892	67,977	6,863
Unencumbered Cash Balance Dec 31	-23	0	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	68,000	68,000	6,863
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	6,863
		Tax Required	0
		Delinquent Comp Rate: 4.3%	0
		Amount of 2017 Ad Valorem Tax	0

See Tab B

Wilson County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Health Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	36,052	107,464	61,084
Receipts:			
Ad Valorem Tax	179,735	253,120	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	8,824	2,780	2,780
Motor Vehicle Tax	25,340	15,997	23,185
Recreational Vehicle Tax	537	290	478
16/20 M Vehicle Tax	0	655	0
Commercial Vehicle Tax	1,189	982	1,108
Watercraft Tax	0	102	0
In Lieu of Tax	0	0	0
Mineral Production Tax	641	0	0
State and Federal Grants	151,929	75,000	75,000
Contracts with Other Governments	22,871	0	0
Officer Fees	49	0	0
Service Fees	119,330	125,000	125,000
Cancelled Encumbrance	779	0	0
Balance Adjustment	3,447	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-123	0	-89
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	514,548	473,926	227,462
Resources Available:	550,600	581,390	288,546
Expenditures:			
General Government			
Health Savings	250	4,800	4,800
Health			
Personal Services	240,268	269,000	275,000
Contractual Services	38,221	49,050	49,050
Commodities	65,203	82,300	85,300
Capital Outlay	978	7,000	7,000
Employee Benefits	99,174	108,156	114,453
Reimbursed Expense	-958	0	0
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	443,136	520,306	535,603
Unencumbered Cash Balance Dec 31	107,464	61,084	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	483,746	535,306	535,603
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	535,603
		Tax Required	247,057
Delinquent Comp Rate:		4.3%	10,623
		Amount of 2017 Ad Valorem Tax	257,680

Adopted Budget Historical Society Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	121	624	23
Receipts:			
Ad Valorem Tax	4,703	3,850	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	193	73	188
Motor Vehicle Tax	555	422	353
Recreational Vehicle Tax	12	8	7
16/20 M Vehicle Tax	0	17	0
Commercial Vehicle Tax	26	26	17
Watercraft Tax	0	3	0
In Lieu of Tax	0	0	0
Mineral Production Tax	17	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-3	0	-2
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,503	4,399	563
Resources Available:	5,624	5,023	586
Expenditures:			
Culture and Recreation			
Contractual Services	5,000	5,000	5,000
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	5,000	5,000	5,000
Unencumbered Cash Balance Dec 31	624	23	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	5,000	5,000	5,000
		Non-Appropriated Balance	250
		Total Expenditure/Non-Appr Balance	5,250
		Tax Required	4,664
Delinquent Comp Rate:		4.3%	201
		Amount of 2017 Ad Valorem Tax	4,865

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Wilson County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Hospital Maintenance Fund	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	2,102	198	198
Receipts:			
Ad Valorem Tax	88,636	97,740	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,256	1,371	4,014
Motor Vehicle Tax	12,119	7,889	8,953
Recreational Vehicle Tax	257	143	184
16/20 M Vehicle Tax	0	323	0
Commercial Vehicle Tax	572	484	428
Watercraft Tax	0	50	0
In Lieu of Tax	0	0	0
Mineral Production Tax	317	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-61	0	-36
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	106,096	108,000	13,543
Resources Available:	108,198	108,198	13,741
Expenditures:			
Health			
Contractual Services	108,000	108,000	108,000
Cash Forward (2018 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	108,000	108,000	108,000
Unencumbered Cash Balance Dec 31	198	198	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	108,000	108,000	108,000
		Non-Appropriated Balance	5,400
		Total Expenditure/Non-Appr Balance	113,400
		Tax Required	99,659
Delinquent Comp Rate:		4.3%	4,285
		Amount of 2017 Ad Valorem Tax	103,944

Adopted Budget	Prior Year	Current Year	Proposed Budget
Mental Health Fund	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	660	-16	0
Receipts:			
Ad Valorem Tax	34,971	38,451	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,634	541	1,583
Motor Vehicle Tax	4,724	3,113	3,522
Recreational Vehicle Tax	100	57	73
16/20 M Vehicle Tax	0	127	0
Commercial Vehicle Tax	225	191	168
Watercraft Tax	0	20	0
In Lieu of Tax	0	0	0
Mineral Production Tax	125	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-24	0	-14
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	41,755	42,500	5,332
Resources Available:	42,415	42,484	5,332
Expenditures:			
Health			
Contractual Services	42,431	42,484	42,500
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	42,431	42,484	42,500
Unencumbered Cash Balance Dec 31	-16	0	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	42,500	42,500	42,500
		Non-Appropriated Balance	2,125
		Total Expenditure/Non-Appr Balance	44,625
		Tax Required	39,293
Delinquent Comp Rate:		4.3%	1,690
		Amount of 2017 Ad Valorem Tax	40,983

See Tab B

Wilson County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Intellectual Disability Fund	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	297	-8	0
Receipts:			
Ad Valorem Tax	18,600	20,343	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	846	288	838
Motor Vehicle Tax	2,489	1,658	1,863
Recreational Vehicle Tax	53	30	38
16/20 M Vehicle Tax	0	68	0
Commercial Vehicle Tax	120	102	89
Watercraft Tax	0	11	0
In Lieu of Tax	0	0	0
Mineral Production Tax	66	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-13	0	-7
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	22,161	22,500	2,821
Resources Available:	22,458	22,492	2,821
Expenditures:			
Health			
Contractual Services	22,466	22,492	22,500
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	22,466	22,492	22,500
Unencumbered Cash Balance Dec 31	-8	0	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	22,500	22,500	22,500
		Non-Appropriated Balance	1,125
		Total Expenditure/Non-Appr Balance	23,625
		Tax Required	20,804
		Delinquent Comp Rate: 4.3%	895
		Amount of 2017 Ad Valorem Tax	21,699

See Tab B

Adopted Budget	Prior Year	Current Year	Proposed Budget
Noxious Weed Fund	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	5,995	3,296	2,835
Receipts:			
Ad Valorem Tax	19,515	30,488	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	927	301	1,221
Motor Vehicle Tax	3,007	1,731	2,793
Recreational Vehicle Tax	64	31	58
16/20 M Vehicle Tax	0	71	0
Commercial Vehicle Tax	136	106	133
Watercraft Tax	0	11	0
In Lieu of Tax	0	0	0
Mineral Production Tax	69	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-13	0	-11
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	23,705	32,739	4,194
Resources Available:	29,700	36,035	7,029
Expenditures:			
Agriculture			
Contractual Services	8,989	17,200	19,700
Commodities	11,134	16,000	16,000
Employee Benefits	1,281	0	0
Operating Transfers to			
Special Noxious Weed Fund	5,000	0	0
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	26,404	33,200	35,700
Unencumbered Cash Balance Dec 31	3,296	2,835	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	28,600	33,200	35,700
		Non-Appropriated Balance	1,785
		Total Expenditure/Non-Appr Balance	37,485
		Tax Required	30,456
		Delinquent Comp Rate: 4.3%	1,310
		Amount of 2017 Ad Valorem Tax	31,766

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Wilson County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Program for the Elderly Fund	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	1,233	172	172
Receipts:			
Ad Valorem Tax	51,922	57,186	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,490	803	2,347
Motor Vehicle Tax	7,092	4,625	5,238
Recreational Vehicle Tax	150	84	108
16/20 M Vehicle Tax	0	189	0
Commercial Vehicle Tax	334	284	250
Watercraft Tax	0	29	0
In Lieu of Tax	0	0	0
Mineral Production Tax	186	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-35	0	-21
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	62,139	63,200	7,922
Resources Available:	63,372	63,372	8,094
Expenditures:			
Social Services for the Aged and Poor			
Contractual Services	63,200	63,200	63,200
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	63,200	63,200	63,200
Unencumbered Cash Balance Dec 31	172	172	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	63,200	63,200	63,200
		Non-Appropriated Balance	3,160
		Total Expenditure/Non-Appr Balance	66,360
		Tax Required	58,266
Delinquent Comp Rate:	4.3%		2,505
	Amount of 2017 Ad Valorem Tax		60,771

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Bridge	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	183,113	9,767	0
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	328	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	6	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-122
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	334	0	-122
Resources Available:	183,447	9,767	-122
Expenditures:			
Public Works			
Contractual Services	173,680	9,767	250,000
Capital Outlay	0	0	87,193
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	173,680	9,767	337,193
Unencumbered Cash Balance Dec 31	9,767	0	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	220,286	183,113	337,193
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	337,193
		Tax Required	337,315
Delinquent Comp Rate:	4.3%		14,505
	Amount of 2017 Ad Valorem Tax		351,820

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Wilson County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Liability Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	10,265	10,017	10,017
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2	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	
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	2	0	0
Resources Available:	10,267	10,017	10,017
Expenditures:			
General Government			
Contractual Services	250	0	10,017
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	250	0	10,017
Unencumbered Cash Balance Dec 31	10,017	10,017	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	10,553	10,265	10,017
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,017
		Tax Required	0
Delinquent Comp Rate:		4.3%	0
		Amount of 2017 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			0
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Public Works			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		4.3%	0
		Amount of 2017 Ad Valorem Tax	0

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Wilson County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Alcohol Program Fund	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	9,515	0	0
Receipts:			
Local Alcoholic Liquor Tax	8,748	9,515	8,711
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	8,748	9,515	8,711
Resources Available:	18,263	9,515	8,711
Expenditures:			
Health			
Contractual Services	18,263	9,515	8,711
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	18,263	9,515	8,711
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount:	20,000	29,030	8,711

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks and Recreation Fund	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	4,303	0	5,000
Receipts:			
Local Alcoholic Liquor Tax	2,486	5,000	2,476
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,486	5,000	2,476
Resources Available:	6,789	5,000	7,476
Expenditures:			
Culture and Recreation			
Contractual Services	6,789	0	7,476
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	6,789	0	7,476
Unencumbered Cash Balance Dec 31	0	5,000	0
2016/2017/2018 Budget Authority Amount:	5,000	14,303	7,476

See Tab A

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Wilson County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism and Convention Promotion Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	3,407	3,339	3,439
Receipts:			
Transient Guest Tax	57	100	100
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	57	100	100
Resources Available:	3,464	3,439	3,539
Expenditures:			
Economic Development			
Contractual Services	125	0	3,539
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	125	0	3,539
Unencumbered Cash Balance Dec 31	3,339	3,439	0
2016/2017/2018 Budget Authority Amount:	5,000	5,407	3,539

Adopted Budget

Special Noxious Weed Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	60,533	70,533	70,533
Receipts:			
Operating Transfers from:			
General Fund	5,000	0	0
Noxious Weed	5,000	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	10,000	0	0
Resources Available:	70,533	70,533	70,533
Expenditures:			
Agriculture			
Contractual Services	0	0	70,533
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	70,533
Unencumbered Cash Balance Dec 31	70,533	70,533	0
2016/2017/2018 Budget Authority Amount:	55,550	60,533	70,533

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Wilson County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Emergency Telephone Service Fund	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	26,336	6,284	0
Receipts:			
Officer Fees	52,887	0	0
Emergency Telephone Tax	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	52,887	0	0
Resources Available:	79,223	6,284	0
Expenditures:			
Public Safety			
Contractual Services	72,939	0	0
Residual Transfer to: General Fund	0	6,284	0
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	72,939	6,284	0
Unencumbered Cash Balance Dec 31	6,284	0	0
2016/2017/2018 Budget Authority Amount:	118,000	86,336	0

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2018 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount:	0	0	0

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Wilson County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Rural Fire District No. 1	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	-170	2	0
Receipts:			
Ad Valorem Tax	66,802	70,060	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,718	1,055	2,719
Motor Vehicle Tax	7,396	4,799	4,804
Recreational Vehicle Tax	174	95	95
I6/20M Vehicle Tax	0	154	0
Commercial Vehicle Tax	305	570	154
Watercraft Tax	0	0	0
Mineral Production Tax	294	0	0
In Lieu of Tax (IRB)	0	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 Recd			
Total Receipts	76,689	76,733	7,772
Resources Available:	76,519	76,735	7,772
Expenditures:			
Public Safety			
Contractual Services	76,517	76,735	78,575
Cash Basis Reserve (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	76,517	76,735	78,575
Unencumbered Cash Balance Dec 31	2	0	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	77,500	77,500	78,575
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	78,575
		Tax Required	70,803
	Delinquent Comp Rate:	3.9%	2,761
	Amount of 2017 Ad Valorem Tax		73,564

See accompanying summary of significant forecast assumptions and accountants' compilation report.
Page No. 20

2018

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2016 is to be shown)

Wilson County

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Special Equipment Reserve Fu		Special Highway Fund		Special Machinery Fund		Motor Vehicle Operating Fu		Prosecuting Attorney Training Fu	
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
45,863	181,753		221,360	75,418	17,042				
Receipts:									
Operating Transfers from:		Operating Transfers from:		Operating Transfers from:		Licenses, Fees & Permits		Licenses, Fees & Permits	
Motor Vehicle Operatin	5,000	Road and Bridge	100,000	Road and Bridge	100,000	Officer Fees	140,048	Officer Fees	4,022
Appraiser's Cost Fund	20,000	Other Receipts		Other Receipts		Cancelled Encumbrance	471		
		Sale of Surplus Property	40,000	Sale of Surplus Property	40,000	Balance Adjustment	3,447		
Total Receipts	25,000	Total Receipts	140,000	Total Receipts	143,966	Total Receipts	4,022	Total Receipts	412,988
Resources Available:	70,863	Resources Available:	361,360	Resources Available:	219,384	Resources Available:	21,064	Resources Available:	954,424
Expenditures:									
General Government		Public Works		Public Works		General Government		General Government	
Capital Outlay	786	Contractual Services	66,850	Capital Outlay	25,750	Personal Services	47,333	Contractual Services	2,407
				Equipment		Contractual Services	21,616		
				Public Works	163,186	Commodities	5,063		
						Employee Benefits	17,581		
						Health Savings	157		
						Reimbursed Expense	-126		
						Operating Transfers to			
						Special Equipment Rese	5,000		
Total Expenditures	786	Total Expenditures	188,936	Total Expenditures	96,624	Total Expenditures	2,407	Total Expenditures	355,603
Cash Balance Dec 31	70,077	Cash Balance Dec 31	172,424	Cash Balance Dec 31	122,760	Cash Balance Dec 31	18,657	Cash Balance Dec 31	598,821
									598,821

**Note: These two block figures should agree.
See accompanying summary of significant forecast assumptions and accountants' compilation report.

2018

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2016 is to be shown)

Wilson County
Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Jial Law Enforcement Trust		County Treasurers Tech Fund		Register of Deeds Tech Fund		County Clerks Tech Fund		J Equitable Sharing Program F	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	739	Cash Balance Jan 1	0	Cash Balance Jan 1	16,751	Cash Balance Jan 1	0	Cash Balance Jan 1	25,438
Receipts:									
Licenses, Fees & Permits		Intergovernmental		Licenses, Fees & Permits		Licenses, Fees & Permits		Other Receipts	
Officer Fees	485	Federal Financial Assists	2,741	Officer Fees	10,965	Officer Fees	2,741	Sale of Confiscations	0
		Balance Adjustment	2,531			Balance Adjustment	2,531		
Total Receipts	485	Total Receipts	5,272	Total Receipts	10,965	Total Receipts	5,272	Total Receipts	0
Resources Available:	1,224	Resources Available:	5,272	Resources Available:	27,716	Resources Available:	5,272	Resources Available:	25,438
Expenditures:									
Public Safety		General Government		General Government		General Government			
Contractual Services	12	Contractual Services	9,268	Contractual Services	9,268				
Commodities	600								
Total Expenditures	612	Total Expenditures	0	Total Expenditures	9,268	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	612	Cash Balance Dec 31	5,272	Cash Balance Dec 31	18,448	Cash Balance Dec 31	5,272	Cash Balance Dec 31	25,438
Total									
									42,928

**Note: These two block figures should agree.
See accompanying summary of significant forecast assumptions and accountants' compilation report.

Wilson County

NON-BUDGETED FUNDS (C)

2018

(Only the actual budget year for 2016 is to be shown)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Sheriff's Equipment Reserve Fund		Special Permit Fees Fund		Sheriff's Special Donations Fund		Community Corrections Grant Registered Offenders Fees Fund		Unnumbered	
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
37,439	67,809	67,809	11,489	101,637	10,538	228,912	Total		
Receipts:									
Licenses, Fees & Permits									
0	0	5,285		519,107	3,445				
Operating Transfers from									
General Fund									
25,000				1,365					
Total Receipts									
25,000	0	5,285		520,472	3,445	554,202	Total Receipts		
Resources Available:									
62,439	67,809	16,774		622,109	13,983	783,114	Resources Available:		
Expenditures:									
Public Safety									
Capital Outlay									
26,988	0	10							
Total Expenditures									
26,988	0	10		434,545	0	461,543	Total Expenditures		
Cash Balance Dec 31									
35,451	67,809	16,764		187,564	13,983	321,571	Cash Balance Dec 31		
Expenditures:									
Public Works									
Contractual Services									
Public Safety									
Health Savings									
Commodities									
General Government									
State Grant									
Intergovernmental									
Federal Financial Assist									
Contractual Services									
Employee Benefits									
Reimbursed Expense									
Total Expenditures									
Cash Balance Dec 31									
35,451	67,809	16,764		187,564	13,983	321,571	Cash Balance Dec 31		

**Note: These two block figures should agree.

See accompanying summary of significant forecast assumptions and accountants' compilation report.

NOTICE OF BUDGET HEARING

The governing body of
Wilson County
will meet on August 21, 2017 at 4:00 PM 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. Detailed budget information is available at County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
General	3,859,041	32.480	4,288,301	37.309	4,394,789	3,098,491	32.277
Road & Bridge	2,193,236	17.950	2,539,230	15.696	2,577,990	1,846,599	19.236
Ambulance Fund	274,950	2.235	252,084	2.543	263,800	261,133	2.720
Appraiser's Cost Fund	258,889	2.426	287,396	2.531	292,113	232,303	2.420
Conservation District Fund	24,732	0.213	24,993	0.241	25,000	24,747	0.258
Direct Election Fund	50,977	0.470	53,905	0.448	53,905	50,514	0.526
Economic Development F	3,811		4,000		18,251		
Extension Council Fund	67,892	0.577	67,977	0.656	6,863		
Health Fund	443,136	1.855	520,306	2.697	535,603	257,680	2.684
Historical Society Fund	5,000	0.049	5,000	0.042	5,000	4,865	0.051
Hospital Maintenance Fund	108,000	0.915	108,000	1.042	108,000	103,944	1.083
Mental Health Fund	42,431	0.361	42,484	0.410	42,500	40,983	0.427
Intellectual Disability Fund	22,466	0.192	22,492	0.217	22,500	21,699	0.226
Noxious Weed Fund	26,404	0.201	33,200	0.325	35,700	31,766	0.331
Special Program for the E	63,200	0.536	63,200	0.610	63,200	60,771	0.633
Special Bridge	173,680		9,767		337,193	351,820	3.665
Special Liability Fund	250				10,017		
Special Alcohol Program	18,263		9,515		8,711		
Special Parks and Recreat	6,789				7,476		
Tourism and Convention	125				3,539		
Special Noxious Weed Fu					70,533		
Emergency Telephone Ser	72,939		6,284				
Non-Budgeted Funds-A	355,603						
Non-Budgeted Funds-B	9,880						
Non-Budgeted Funds-C	461,543						
Non-Budgeted Funds-D	65,301						
Non-Budgeted Funds-E	353,387						
Non-Budgeted Funds-F							
Totals	8,961,925	60.460	8,338,134	64.767	8,882,683	6,387,316	66.537
Less: Transfers	260,000		6,284		6,863		
Net Expenditure	8,701,925		8,331,850		8,875,820		
Total Tax Levied	6,228,034		6,267,911		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	103,010,810		96,786,893		95,997,895		

Outstanding Indebtedness,

	2015	2016	2017
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	795,451	694,806	536,787
Total	795,451	694,806	536,787

*Tax rates are expressed in mills

Rhonda Willard

Clerk

Rural Fire District No. 1	76,517	0.864	76,735	0.953	78,575	73,564	0.975
Assessed Valuation	81,375,472		75,852,243		75,471,557		

See accompanying summary of significant forecast assumptions and accountants' compilation report.

NOTICE OF BUDGET HEARING

Other County Special District Funds	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	July 1, 2017 Estimated Valuation	Est. Tax Rate*
Rural Fire District No. 1	76,517	0.864	76,735	0.953	78,575	73,564	75,471,557	0.975
Totals	76,517	0.864	76,735	0.953	78,575	73,564		0.975

*Tax rates are expressed in mills

_____ Clerk

Wilson County

2018

2018 Neighborhood Revitalization Rebate

Budgeted Funds for 2018	2017 Ad Valorem before Rebate**	2017 Mil Rate before Rebate	Estimate 2018 NR Rebate
General	3,030,090	31.564	1,044
Debt Service	0		0
Road & Bridge	1,845,936	19.229	636
Ambulance Fund	261,039	2.719	90
Appraiser's Cost Fund	232,220	2.419	80
Conservation District Fund	24,738	0.258	9
Direct Election Fund	50,496	0.526	17
Economic Development Fu	0		0
Extension Council Fund	67,288	0.701	23
Health Fund	257,588	2.683	89
Historical Society Fund	4,862	0.051	2
Hospital Maintenance Fund	103,907	1.082	36
Mental Health Fund	40,968	0.427	14
Intellectual Disability Fund	21,691	0.226	7
Noxious Weed Fund	31,754	0.331	11
Special Program for the Eld	60,750	0.633	21
Special Bridge	353,989	3.687	122
Special Liability Fund	0		0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	6,387,316	66.536	2,201

2017 July 1 Valuation: 95,997,895

Valuation Factor: 95,997.895

Neighborhood Revitalization Subj to Rebate: 33,071

Neighborhood Revitalization factor: 33.071

**This information comes from the 2018 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Wilson County, Kansas
Summary of Significant Forecast Assumptions
For the Years Ended December 31, 2017 and 2018

This financial forecast presents, to the best of management's knowledge and belief, the County's expected summarized financial information for the forecasted periods. Accordingly, the forecast reflects management's judgement as of July 31, 2017, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Kansas law requiring municipalities to file an annual budget with their respective county and the Kansas Department of Administration - Municipal Services office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending December 31, 2017

Forecasted results for the year ending December 31, 2017, were calculated by utilizing the adopted 2017 budget with the following adjustments:

Property tax receipts for tax levying funds were estimated based upon a collection rate of 97% of the amount of taxes levied for 2017.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 M vehicle tax, commercial tax, and watercraft tax in tax levying funds were based upon estimates provided by the county during preparation of the 2017 annual budget.

State highway gas tax receipts were based upon estimates updated and provided from the League of Kansas Municipalities.

Forecasted Results for the Year Ending December 31, 2018

Forecasted results for the year ending December 31, 2018, were based upon the forecasted results of operations for the year ending December 31, 2017. With the exception of the items listed below, receipts and expense amounts from 2017 were used for 2018.

Receipts

Property tax receipts for tax levying funds were estimated based upon estimated assessed valuations provided by the county and limited, overall, the amount calculated to be in compliance with the Kansas tax lid law.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 M vehicle tax, commercial tax, and watercraft tax in tax levying funds were based upon estimates provided by the county for preparation of the 2018 annual budget.

State highway gas tax receipts were based upon estimates updated and provided from the League Kansas of Municipalities.

Expenses

Expenses for various funds and departments were based upon requests submitted by the various county departments and approved by the County Commissioners.

The County is planning to continue with the similar past transfers between funds for operations and for certain reserve funds.