



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, 2017, 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, 2018 and 2019 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
August 1, 2018

Jarred, Gilmore & Phillips, PA
CERTIFIED PUBLIC ACCOUNTANTS

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Computation to Determine Limit for 2019

		Amount of Levy
1. Total tax levy amount in 2018 budget		+ \$ <u>6,387,315</u>
2. Other tax entity levy in 2018 budget		- \$ _____
Other tax entity levy in 2018 budget		- \$ _____
3. Net tax levy		\$ <u>6,387,315</u>
2019 Budget Percentage Adjustments		
4. New improvements for 2018 :	+ _____	355,121
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ _____	6,372,748
5b. Personal property 2017	- _____	6,822,981
5c. Increase in personal property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2018 :	+ _____	37,934
7. Expiration of property tax abatements	+ _____	0
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	_____	393,055
10. Total estimated valuation July 1, 2018	_____	97,031,593
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)	_____	0.0041
12. Percentage adjustment increase (12 times 3)		+ \$ _____ 25,979
13. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)		_____ 1.40%
14. Consumer Price Index adjustment (Line 3 times Line 14)		\$ _____ 89,422
15. Total Percentage Adjustments		\$ _____ 115,401

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

2019 Revenue Adjustments

16. Property tax revenues for debt service in 2019 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
17. Property tax revenues spent for public building commission and lease payments in the 2019 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	<u>0</u>	
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
18. Property tax revenues spent on special assessments in the 2019 budget: (Do not include amounts already reported in debt service levy)		+	<u>0</u>	
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:		+	<u>0</u>	
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u>0</u>	
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:		+	<u>0</u>	
22. Law enforcement expenses - 2019 budget:		+	<u>1,861,583</u>	
Law enforcement expenses - 2018 budget:		-	<u>1,788,021</u>	
CPI adjustment	1.40%		<u>25,032</u>	
Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)				+
				<u>48,530</u>
23. Fire protection expenses - 2019 budget:		+	<u>0</u>	
Fire protection expenses - 2018 budget:		-	<u>0</u>	
CPI adjustment	1.40%		<u>0</u>	
Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)				+
				<u>0</u>
24. Emergency medical expenses - 2019 budget:		+	<u>298,855</u>	
Emergency medical expenses - 2018 budget:		-	<u>263,800</u>	
CPI adjustment	1.40%		<u>3,693</u>	
Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)				+
				<u>31,362</u>
25. Total Revenue Adjustments				<u>79,892</u>

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2019 budget:	+	<u> </u>
Other tax entity levy - 2019 budget:	+	<u> </u>
Other tax entity levy - 2019 budget:	+	<u> </u>
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u> 0</u>
28. Total Computed Tax Levy		<u>6,582,608</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	5,095,488	
2016 Tax Levy (Less Levy for other Governmental Units)	6,228,034	None
2017 Tax Levy (Less Levy for other Governmental Units)	6,267,911	None
2018 Tax Levy (Less Levy for other Governmental Units)	6,387,316	None

Average Tax Levy (last three years)	6,294,420
CPI Adjustment of 0.021	132,183
Average Tax Levy Adjusted by CPI	6,426,603

2019 Total Tax Levy (Less Levy for Other Governmental Units) 6,413,294

Exemption from Election Requirement **Yes**

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Other Tests - Lost Valuation Test

Assessed Valuation Loss 0

2019 Tax Levy (Less Levy for other Governmental Units)	6,413,294
2018 Tax Levy (Less Levy for other Governmental Units)	6,387,316
Change in Levy	25,978

CPI Adjustment 89,422
 2019 Mill Rate (Less Mills for other Governmental Units)

Loss of Assessed Valuation Multiplied by 2019 Mill Rate 0
 Total Adjustment for Loss of Assessed Valuation 89,422

Exemption from Election Requirement **Yes**

Wilson County

2019

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
County Commission			
Personal Services	33,766	51,985	51,000
Contractual Services	1,421	750	750
Commodities	0	100	100
Employee Benefits	6,964	27,470	30,467
Health Savings	4,382	0	2,400
Total	46,534	80,305	84,717
County Clerk			
Personal Services	95,575	100,400	100,940
Contractual Services	4,763	3,840	4,040
Commodities	721	1,500	1,500
Capital Outlay	0	1,000	1,000
Employee Benefits	37,801	41,047	43,217
Health Savings	6,492	0	2,400
Total	145,351	147,787	153,097
County Treasurer			
Personal Services	98,684	114,000	113,300
Contractual Services	42,327	11,670	13,670
Commodities	3,285	3,650	3,650
Employee Benefits	48,851	71,843	75,579
Health Savings	6,087	0	4,000
Total	199,233	201,163	210,199
County Attorney			
Personal Services	96,070	103,600	105,100
Contractual Services	6,727	6,550	31,550
Commodities	1,498	2,000	2,000
Capital Outlay	3,453	1,000	1,000
Employee Benefits	40,450	46,571	48,952
Health Savings	3,800	0	1,600
Total	151,999	159,721	190,202
Register of Deeds			
Personal Services	71,304	74,730	75,324
Contractual Services	4,793	5,110	5,110
Commodities	2,644	1,854	1,854
Capital Outlay	1,070	4,635	4,635
Employee Benefits	34,212	41,428	43,590
Health Savings	4,400	0	1,600
Total	118,423	127,757	132,113
Indigent Defense			
Contractual Services	143,416	100,000	100,000
Reimbursed Expense	(33,271)	0	0
Total	110,145	100,000	100,000
Unified Court			
Contractual Services	56,457	65,000	65,000
Commodities	7,450	11,410	11,410
Capital Outlay	3,041	4,000	4,000
Reimbursed Expense	(1,069)	0	0
Total	65,879	80,410	80,410
Total - Page 7b	837,566	897,143	950,738

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

Wilson County

2019

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Courthouse General			
Contractual Services	81,605	300,000	300,000
Commodities	43,823	75,000	75,000
Capital Outlay	111,309	214,074	215,000
Employee Benefits	32,712	0	0
Reimbursed Expense	(6,612)	0	0
Total	262,836	589,074	590,000
Data Processing (GIS)			
Personal Services	33,470	35,205	35,440
Contractual Services	10,629	19,000	17,100
Commodities	1,465	1,000	1,000
Capital Outlay	0	2,000	2,000
Employee Benefits	13,008	13,985	14,727
Health Savings	2,156	0	800
Reimbursed Expense	(2)	0	0
Total	60,726	71,190	71,067
County Coordinator			
Personal Services	42,045	43,950	44,445
Contractual Services	3,362	2,390	2,490
Commodities	164	500	500
Capital Outlay	0	500	500
Employee Benefits	14,506	15,504	16,336
Health Savings	2,200	0	800
Total	62,277	62,844	65,071
Zoning			
Contractual Services	0	600	600
Commodities	0	400	400
Total	0	1,000	1,000
Maintenance			
Personal Services	60,567	62,650	62,882
Contractual Services	1,082	370	370
Commodities	5,807	6,800	6,800
Capital Outlay	806	800	1,000
Employee Benefits	37,948	42,511	44,328
Health Savings	4,400	0	1,600
Total	110,610	113,131	116,980
Sheriff			
Personal Services	933,284	967,250	970,803
Contractual Services	199,905	236,200	247,900
Commodities	375,348	231,500	242,500
Capital Outlay	217,837	5,000	5,000
Employee Benefits	400,193	448,071	470,580
Health Savings	52,350	0	24,800
Reimbursed Expense	(422,117)	(100,000)	(100,000)
Total	1,756,800	1,788,021	1,861,583
E911 - Dispatch			
Personal Services	167,667	201,376	196,576
Contractual Services	0	1,000	1,000
Commodities	1,558	1,000	1,000
Capital Outlay	37,473	0	1,000
Employee Benefits	66,724	87,177	90,739
Health Savings	11,081	0	4,800
Total	284,503	290,553	295,115
Juvenile Detention			
Contractual Services	45,877	58,332	51,256
Total	45,877	58,332	51,256
Total - Page7c	2,583,628	2,974,145	3,052,072

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

Wilson County

2019

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Emergency Preparedness			
Personal Services	20,868	21,220	21,860
Contractual Services	3,606	3,150	3,150
Commodities	2,070	3,900	4,075
Employee Benefits	3,564	4,147	4,349
Reimbursed Expense	(613)	0	0
Health Savings	0	0	0
Total	29,496	32,417	33,434
Capital Outlay Projects - Public Safety			
Capital Outlay	28,292	35,000	35,000
Total	28,292	35,000	35,000
Coroner			
Contractual Services	42,491	25,000	25,000
Total	42,491	25,000	25,000
Agriculture Appropriations			
Contractual Services - Fair & Fair Building	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	167,513	162,000	165,500
Commodities	152,993	157,500	157,500
Capital Outlay	250	3,000	3,000
Total	320,755	322,500	326,000
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	4,000	4,000
Total	0	4,000	4,000
Total - Page7d	438,234	445,817	450,334

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

Wilson County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Ambulance			
Unencumbered Cash Balance Jan 1	-11,717	14,911	37,417
Receipts:			
Ad Valorem Tax	233,935	253,299	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	5,400	7,834	7,230
Motor Vehicle Tax	16,380	21,867	24,702
Recreational Vehicle Tax	372	451	559
16/20 M Vehicle Tax	1,497	1,400	1,357
Commercial Vehicle Tax	1,065	1,045	1,388
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	808	500	500
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-178	-90	-368
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	259,278	286,306	35,368
Resources Available:	247,561	301,217	72,785
Expenditures:			
Public Safety			
Contractual Services	232,650	263,800	313,800
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	232,650	263,800	313,800
Unencumbered Cash Balance Dec 31	14,911	37,417	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	263,800	263,800	313,800
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			313,800
Tax Required			241,015
Delinquent Comp Rate: 3.0%			7,230
Amount of 2018 Ad Valorem Tax			248,245

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Appraiser's Cost			
Unencumbered Cash Balance Jan 1	54,813	50,414	15,574
Receipts:			
Ad Valorem Tax	232,830	225,334	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	5,569	6,969	7,493
Motor Vehicle Tax	17,756	21,762	21,975
Recreational Vehicle Tax	403	448	498
16/20 M Vehicle Tax	1,504	1,300	1,208
Commercial Vehicle Tax	1,156	1,040	1,235
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	804	500	500
Officer Fees	1,536	0	1,000
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-177	-80	-382
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	261,380	257,273	33,527
Resources Available:	316,193	307,687	49,101
Expenditures:			
General Government			
Personal Services	128,418	149,825	149,825
Contractual Services	42,888	39,440	43,140
Commodities	5,854	10,100	10,100
Employee Benefits	69,705	89,548	92,590
Health Savings	8,945	3,200	3,200
Reimbursed Expense	-30	0	0
Operating Transfers to			
Special Equipment Reserve	10,000	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	265,779	292,113	298,855
Unencumbered Cash Balance Dec 31	50,414	15,574	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	287,396	292,113	298,855
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			298,855
Tax Required			249,754
Delinquent Comp Rate: 3.0%			7,493
Amount of 2018 Ad Valorem Tax			257,247

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

Wilson County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Conservation District	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	-8	824	2,930
Receipts:			
Ad Valorem Tax	22,170	24,005	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	509	742	566
Motor Vehicle Tax	1,562	2,071	2,341
Recreational Vehicle Tax	35	43	53
16/20 M Vehicle Tax	144	130	129
Commercial Vehicle Tax	102	99	132
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	77	25	25
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-17	-9	-29
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	24,582	27,106	3,217
Resources Available:	24,574	27,930	6,147
Expenditures:			
Agriculture			
Contractual Services	23,750	25,000	25,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	23,750	25,000	25,000
Unencumbered Cash Balance Dec 31	824	2,930	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	25,000	25,000	25,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	18,853
		Delinquent Comp Rate: 3.0%	566
		Amount of 2018 Ad Valorem Tax	19,419

Adopted Budget

Direct Election	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	9,929	8,962	9,812
Receipts:			
Ad Valorem Tax	41,212	48,999	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	920	1,515	1,269
Motor Vehicle Tax	3,405	3,845	4,778
Recreational Vehicle Tax	78	79	108
16/20 M Vehicle Tax	121	100	263
Commercial Vehicle Tax	224	184	268
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	144	50	5
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-31	-17	-65
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	46,073	54,755	6,626
Resources Available:	56,002	63,717	16,438
Expenditures:			
General Government			
Personal Services	14,979	10,500	15,000
Contractual Services	17,391	24,100	24,100
Commodities	821	15,500	15,500
Capital Outlay	0	2,000	2,000
Employee Benefits	2,430	1,805	2,148
Health Savings	0	0	0
Reimbursed Expense	-3,580	0	0
Operating Transfers to			
Special Equipment Reserve Fund	15,000	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	47,040	53,905	58,748
Unencumbered Cash Balance Dec 31	8,962	9,812	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	53,905	53,905	58,748
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	58,748
		Tax Required	42,310
		Delinquent Comp Rate: 3.0%	1,269
		Amount of 2018 Ad Valorem Tax	43,579

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

Wilson County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Economic Development	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	22,251	18,439	18,439
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	0	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	Exceed 10% Rule		
Total Receipts	0	0	0
Resources Available:	22,251	18,439	18,439
Expenditures:			
Economic Development			
Contractual Services	3,811	0	18,439
Cash Forward (2019 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,811	0	18,439
Unencumbered Cash Balance Dec 31	18,439	18,439	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	22,043	18,251	18,439
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,439
		Tax Required	0
	Delinquent Comp Rate: 3.0%		0
	Amount of 2018 Ad Valorem Tax		0

Adopted Budget Extension Council	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	-24	862	0
Receipts:			
Ad Valorem Tax	60,347	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,393	3	0
Motor Vehicle Tax	4,228	5,636	
Recreational Vehicle Tax	96	116	
16/20 M Vehicle Tax	385	0	
Commercial Vehicle Tax	275	269	
Watercraft Tax	0	0	
In Lieu of Tax	0	0	0
Mineral Production Tax	208	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-46	-23	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	66,886	6,001	0
Resources Available:	66,862	6,863	0
Expenditures:			
Agriculture			
Contractual Services	66,000	0	0
Residual Transfers to: General Fund	0	6,863	0
Cash Forward (2019 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	66,000	6,863	0
Unencumbered Cash Balance Dec 31	862	0	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	68,000	6,863	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 3.0%		0
	Amount of 2018 Ad Valorem Tax		0

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

Wilson County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Health			
Unencumbered Cash Balance Jan 1	87,837	218,049	36,573
Receipts:			
Ad Valorem Tax	248,103	249,950	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	4,773	7,730	4,864
Motor Vehicle Tax	13,599	23,185	24,375
Recreational Vehicle Tax	308	478	552
16/20 M Vehicle Tax	1,265	1,265	1,340
Commercial Vehicle Tax	884	1,108	1,369
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	857	500	500
State and Federal Grants	143,865	0	0
Contracts with Other Governments	15,248	0	0
Officer Fees	0	0	0
Service Fees	57,607	0	0
		0	
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-189	-89	-248
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	486,320	284,127	32,752
Resources Available:	574,156	502,176	69,325
Expenditures:			
Health			
Personal Services	210,862	275,000	250,000
Contractual Services	34,406	49,050	49,950
Commodities	20,557	15,300	15,300
Capital Outlay	2,766	7,000	7,000
Employee Benefits	78,525	114,453	105,225
Health Savings	9,001	4,800	4,000
Reimbursed Expense	-9	0	-200,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	356,107	465,603	231,475
Unencumbered Cash Balance Dec 31	218,049	36,573	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	535,306	535,603	231,475
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	231,475
		Tax Required	162,150
Delinquent Comp Rate:	3.0%		4,864
Amount of 2018 Ad Valorem Tax			167,014

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Historical Society			
Unencumbered Cash Balance Jan 1	624	20	285
Receipts:			
Ad Valorem Tax	3,864	4,719	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	107	146	137
Motor Vehicle Tax	356	353	460
Recreational Vehicle Tax	8	7	10
16/20 M Vehicle Tax	28	25	25
Commercial Vehicle Tax	23	17	26
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	13	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-3	-2	-7
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4,396	5,265	651
Resources Available:	5,020	5,285	936
Expenditures:			
Culture and Recreation			
Contractual Services	5,000	5,000	5,000
Cash Forward (2019 column)	0	0	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	5,000	5,000	5,500
Unencumbered Cash Balance Dec 31	20	285	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	5,000	5,000	5,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,500
		Tax Required	4,564
Delinquent Comp Rate:	3.0%		137
Amount of 2018 Ad Valorem Tax			4,701

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

Wilson County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Hospital Maintenance	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	198	428	6,641
Receipts:			
Ad Valorem Tax	95,855	100,826	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,216	3,118	2,713
Motor Vehicle Tax	6,704	8,953	9,833
Recreational Vehicle Tax	152	184	223
16/20 M Vehicle Tax	608	540	540
Commercial Vehicle Tax	436	428	552
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	330	200	200
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-73	-36	-138
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	106,229	114,213	13,923
Resources Available:	106,428	114,641	20,564
Expenditures:			
Health			
Contractual Services	106,000	108,000	108,000
Cash Forward (2019 column)	0	0	3,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	106,000	108,000	111,000
Unencumbered Cash Balance Dec 31	428	6,641	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	108,000	108,000	111,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			111,000
Tax Required			90,436
Delinquent Comp Rate: 3.0%			2,713
Amount of 2018 Ad Valorem Tax			93,149

Adopted Budget Mental Health	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	-15	3	2,435
Receipts:			
Ad Valorem Tax	37,716	39,754	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	872	1,229	1,316
Motor Vehicle Tax	2,645	3,522	3,877
Recreational Vehicle Tax	60	73	88
16/20 M Vehicle Tax	240	200	213
Commercial Vehicle Tax	172	168	218
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	130	0	50
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-29	-14	-67
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	41,807	44,932	5,695
Resources Available:	41,792	44,935	8,130
Expenditures:			
Health			
Contractual Services	41,789	42,500	50,000
Cash Forward (2019 column)	0	0	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	41,789	42,500	52,000
Unencumbered Cash Balance Dec 31	3	2,435	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	42,500	42,500	52,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			52,000
Tax Required			43,870
Delinquent Comp Rate: 3.0%			1,316
Amount of 2018 Ad Valorem Tax			45,186

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

Wilson County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Intellectual Disability	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	-8	837	2,129
Receipts:			
Ad Valorem Tax	19,962	21,048	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	462	651	585
Motor Vehicle Tax	1,407	1,863	2,053
Recreational Vehicle Tax	32	38	46
16/20 M Vehicle Tax	128	110	113
Commercial Vehicle Tax	91	89	115
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	69	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-15	-7	-30
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	22,137	23,792	2,882
Resources Available:	22,129	24,629	5,011
Expenditures:			
Health			
Contractual Services	21,292	22,500	22,500
Cash Forward (2019 column)	0	0	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	21,292	22,500	24,500
Unencumbered Cash Balance Dec 31	837	2,129	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	22,500	22,500	24,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,500
		Tax Required	19,489
		Delinquent Comp Rate: 3.0%	585
		Amount of 2018 Ad Valorem Tax	20,074

Adopted Budget Noxious Weed	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	3,298	10,515	9,749
Receipts:			
Ad Valorem Tax	29,897	30,813	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	545	953	773
Motor Vehicle Tax	1,475	2,793	3,005
Recreational Vehicle Tax	33	58	68
16/20 M Vehicle Tax	145	145	165
Commercial Vehicle Tax	96	133	169
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	104	50	50
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-23	-11	-39
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	32,272	34,934	4,191
Resources Available:	35,570	45,449	13,940
Expenditures:			
Agriculture			
Contractual Services	2,101	19,700	21,200
Commodities	21,729	16,000	16,500
Capital Outlay	29	0	0
Employee Benefits	1,196	0	0
Operating Transfers to:			
Special Noxious Weed Fund	0	0	0
Cash Forward (2019 column)	0	0	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	25,055	35,700	39,700
Unencumbered Cash Balance Dec 31	10,515	9,749	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	33,200	35,700	39,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	39,700
		Tax Required	25,760
		Delinquent Comp Rate: 3.0%	773
		Amount of 2018 Ad Valorem Tax	26,533

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

Wilson County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Program for the Elderly	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	171	462	6,310
Receipts:			
Ad Valorem Tax	56,115	58,948	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,298	1,823	1,466
Motor Vehicle Tax	3,928	2,347	5,749
Recreational Vehicle Tax	89	5,238	130
16/20 M Vehicle Tax	356	108	316
Commercial Vehicle Tax	255	255	323
Watercraft Tax	0	250	0
In Lieu of Tax	0	0	0
Mineral Production Tax	193	100	100
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-43	-21	-75
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	62,191	69,048	8,009
Resources Available:	62,362	69,510	14,319
Expenditures:			
Social Services for the Aged and Poor			
Contractual Services	61,900	63,200	63,200
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	61,900	63,200	63,200
Unencumbered Cash Balance Dec 31	462	6,310	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	63,200	63,200	63,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	63,200
		Tax Required	48,881
Delinquent Comp Rate:	3.0%		1,466
Amount of 2018 Ad Valorem Tax			50,347

Adopted Budget Special Bridge	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	9,768	716	15,221
Receipts:			
Ad Valorem Tax	0	341,265	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	0	10,555	1,372
Motor Vehicle Tax	0	0	33,280
Recreational Vehicle Tax	0	0	754
16/20 M Vehicle Tax	0	0	1,829
Commercial Vehicle Tax	0	0	1,870
Watercraft Tax	0	0	0
Mineral Production Tax	-2	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	-122	-70
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec	Exceed 10% Rule		
Total Receipts	-2	351,698	39,035
Resources Available:	9,766	352,414	54,256
Expenditures:			
Public Works			
Contractual Services	9,050	250,000	100,000
Capital Outlay	0	87,193	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	9,050	337,193	100,000
Unencumbered Cash Balance Dec 31	716	15,221	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	183,113	337,193	100,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	100,000
		Tax Required	45,744
Delinquent Comp Rate:	3.0%		1,372
Amount of 2018 Ad Valorem Tax			47,116

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

Wilson County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Liability	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	10,017	9,767	9,767
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	0	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	0	0	0
Resources Available:	10,017	9,767	9,767
Expenditures:			
General Government			
Contractual Services	250	0	9,767
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	250	0	9,767
Unencumbered Cash Balance Dec 31	9,767	9,767	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	10,265	10,017	9,767
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,767
		Tax Required	0
Delinquent Comp Rate:		3.0%	0
		Amount of 2018 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
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:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		3.0%	0
		Amount of 2018 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 Special Alcohol Program	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Local Alcoholic Liquor Tax	8,322	8,711	8,711
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	8,322	8,711	8,711
Resources Available:	8,322	8,711	8,711
Expenditures:			
Health			
Contractual Services	8,322	8,711	8,711
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	8,322	8,711	8,711
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	29,030	8,711	8,711

Adopted Budget

Adopted Budget Special Parks and Recreation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Local Alcoholic Liquor Tax	2,595	2,476	4,738
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,595	2,476	4,738
Resources Available:	2,595	2,476	4,738
Expenditures:			
Culture and Recreation			
Contractual Services	2,595	2,476	4,738
Cash Forward (2019 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,595	2,476	4,738
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	14,303	7,476	4,738

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	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	3,339	3,304	3,404
Receipts:			
Transient Guest Tax	90	100	100
Interest on Idle Funds	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	90	100	100
Resources Available:	3,429	3,404	3,504
Expenditures:			
Economic Development			
Contractual Services	125	0	3,504
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	125	0	3,504
Unencumbered Cash Balance Dec 31	3,304	3,404	0
2017/2018/2019 Budget Authority Amount:	5,407	3,539	3,504

Adopted Budget

Special Noxious Weed	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	70,533	40,412	40,412
Receipts:			
Operating Transfers from:			
General Fund	0	0	0
Noxious Weed	0	0	0
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:	70,533	40,412	40,412
Expenditures:			
Agriculture			
Capital Outlay	30,121	0	40,412
Cash Forward (2019 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	30,121	0	40,412
Unencumbered Cash Balance Dec 31	40,412	40,412	0
2017/2018/2019 Budget Authority Amount:	60,533	70,533	40,412

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

Wilson County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Emergency Telephone Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	6,284	0	0
Receipts:			
Officer Fees	0	0	0
Emergency Telephone Tax	53,597	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	53,597	0	0
Resources Available:	59,881	0	0
Expenditures:			
Public Safety			
Contractual Services	54,258	0	0
Residual Operating Transfer to:			
General Fund	5,623	0	0
			0
Cash Forward (2019 column)	0	0	
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	59,881	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	86,336	0	0

Adopted Budget

Adopted Budget 0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	0	0	0

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

2019

Wilson County
NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2017 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		Special Permit Fees		Sheriff's Special Donations		Community Corrections Grant		Registered Offenders Fees	
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
35,451	67,809	16,754	22,944	13,983	156,941				
Receipts:									
Licenses, Fees & Permits		Intergovernmental		Intergovernmental		Intergovernmental		Intergovernmental	
0	0	59,578	0	0	3,749				
Officer Fees		Other Receipts		Cancelled Encumbrance		0			
0	0	293							
Operating Transfers from									
General Fund									
Total Receipts		Total Receipts		Total Receipts		Total Receipts		Total Receipts	
0	0	59,871	0	0	3,749				
Resources Available:		Resources Available:		Resources Available:		Resources Available:		Resources Available:	
35,451	67,809	76,625	22,944	17,732	63,620				
Expenditures:									
Public Safety		Public Safety		General Government		Public Safety		Public Safety	
35,000	0	11,592	0	0	0				
Capital Outlay		Contractual Services		Health Savings		Commodities		Commodities	
		Capital Outlay		Personal Services		Personal Services		Personal Services	
		59,578	172						
		Contractual Services		Contractual Services		Contractual Services		Contractual Services	
			22,502						
		Employee Benefits		Employee Benefits		Employee Benefits		Employee Benefits	
			270						
		Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		Reimbursed Expense	
			0						
Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures	
35,000	0	71,170	22,944	0	129,114				
Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31	
451	67,809	5,455	0	17,732	91,447				

**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 29, 2018 at 10:00 AM at Wilson 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 Wilson County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
General	4,205,088	37.309	4,394,789	32.238	4,453,144	3,604,156	37.144
Road & Bridge	2,481,225	15.696	2,577,990	19.213	2,521,560	1,786,528	18.412
Ambulance	232,650	2.543	263,800	2.717	313,800	248,245	2.558
Appraiser's Cost	265,779	2.531	292,113	2.417	298,855	257,247	2.651
Conservation District	23,750	0.241	25,000	0.258	25,000	19,419	0.200
Direct Election	47,040	0.448	53,905	0.526	58,748	43,579	0.449
Economic Development	3,811				18,439		
Extension Council	66,000	0.656	6,863				
Health	356,107	2.697	465,603	2.681	231,475	167,014	1.721
Historical Society	5,000	0.042	5,000	0.051	5,500	4,701	0.048
Hospital Maintenance	106,000	1.042	108,000	1.082	111,000	93,149	0.960
Mental Health	41,789	0.410	42,500	0.427	52,000	45,186	0.466
Intellectual Disability	21,292	0.217	22,500	0.226	24,500	20,074	0.207
Noxious Weed	25,055	0.325	35,700	0.331	39,700	26,533	0.273
Special Program for the E	61,900	0.610	63,200	0.633	63,200	50,347	0.519
Special Bridge	9,050		337,193	3.661	100,000	47,116	0.486
Special Liability	250				9,767	0	0.000
Special Alcohol Program	8,322		8,711		8,711		
Special Parks and Recreat	2,595		2,476		4,738		
Tourism and Convention	125				3,504		
Special Noxious Weed	30,121				40,412		
Emergency Telephone Ser	59,881						
Non-Budgeted Funds-A	999,153						
Non-Budgeted Funds-B	6,301						
Non-Budgeted Funds-C	129,114						
Non-Budgeted Funds-D	51,163						
Non-Budgeted Funds-E	81,810						
Non-Budgeted Funds-F							
Totals	9,238,562	64.767	8,705,343	66.461	8,384,053	6,413,294	66.094
Less: Transfers	1,104,319		6,863		0		
Net Expenditure	8,134,243		8,698,480		8,384,053		
Total Tax Levied	6,267,911		6,387,315		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	96,786,893		96,115,617		97,031,593		

Outstanding Indebtedness,

January 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	694,806	536,787	835,763
Total	694,806	536,787	835,763

*Tax rates are expressed in mills

Rural Fire District No. 1	75.125	0.953	77.500	0.975	80.500	71,632	0.937
	75,852,243		75,482,465		76,409,433		

Rhonda Willard
Clerk

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

Wilson County

2019

2019 Neighborhood Revitalization Rebate

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General	3,598,805	37.089	5,350
Debt Service			0
Road & Bridge	1,793,394	18.483	2,666
Ambulance	247,877	2.555	368
Appraiser's Cost	256,866	2.647	382
Conservation District	19,390	0.200	29
Direct Election	43,514	0.448	65
Economic Development	0		0
Extension Council	0		0
Health	166,766	1.719	248
Historical Society	4,694	0.048	7
Hospital Maintenance	93,011	0.959	138
Mental Health	45,119	0.465	67
Intellectual Disability	20,044	0.207	30
Noxious Weed	26,494	0.273	39
Special Program for the Eld	50,272	0.518	75
Special Bridge	47,046	0.485	70
Special Liability	0		0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	6,413,292	66.095	9,534

2018 July 1 Valuation: 97,031,593

Valuation Factor: 97,031.593

Neighborhood Revitalization Subj to Rebate: 144,237

Neighborhood Revitalization factor: 144.237

**This information comes from the 2019 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

Wilson County, Kansas
Summary of Significant Forecast Assumptions
For the Years Ended December 31, 2018 and 2019

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 August 1, 2018, 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, 2018

Forecasted results for the year ending December 31, 2018, were calculated by utilizing the adopted 2018 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 2018.

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 2018 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, 2019

Forecasted results for the year ending December 31, 2019, were based upon the forecasted results of operations for the year ending December 31, 2018. With the exception of the items listed below, receipts and expense amounts from 2018 were used for 2019.

Receipts

Property tax receipts for tax levying funds were estimated based upon estimated assessed valuations provided by the county and are limited 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 2019 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.