

### 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

Garred, Gilnow : Apillipo, Po

Certified Public Accountants

Chanute, Kansas August 1, 2018

Jarred, Gilmore & Phillips, PA

CERTIFIED PUBLIC ACCOUNTANTS

#### CERTIFICATE

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 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

				2019 Adopted Budget	
T-blackContactor		Page	Budget Authority	Amount of 2018 Ad Valorem Tax	County Clerk's
Table of Contents:  Computation to Determine Limit for	2019	No.	for Expenditures	Ad valorem rax	Use Only
Allocation of Vehicle Taxes	2017	3			
Schedule of Transfers		4			İ
Statement of Indebtedness		5			
Statement of Lease-Purchases		6	į		
Fund	K.S.A. 79-1946		4 452 144	2 (04 15)	
General		7	4,453,144	3,604,156	
Road & Bridge	68-5,101	8	2,521,560	1,786,528	······
Ambulance	65-6113	9	313,800	248,245	
Appraiser's Cost	19-436	9	298,855	257,247	·····
Conservation District	2-1907b	10	25,000	19,419	
Direct Election	25-2201a	10	58,748	43,579	
Economic Development	19-4102	11	18,439		
Extension Council	2-610	11			
Health	65-204	12	231,475	167,014	
Historical Society	19-2651	12	5,500	4,701	
Hospital Maintenance	19-4606	13	111,000	93,149	
Mental Health	19-4004	13	52,000	45,186	
Intellectual Disability	19-4004	14	24,500	20,074	
Noxious Weed	2-1318	14	39,700	26,533	
Special Program for the Elderly	12-1680	15	63,200	50,347	
Special Bridge	68-1135	15	100,000	47.116	
	75-6110	16	9,767	47,110	
Special Liability	/3-0110	10	9,767		
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Special Alcohol Program		17	8,711		
Special Parks and Recreation		17	4,738		
Tourism and Convention Promotion		18	3,504		
Special Noxious Weed		18	40,412		
Emergency Telephone Service		19			
					***************************************
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		<u> </u>			
Non-Budgeted Funds-A		21			***************************************
Non-Budgeted Funds-B	<b></b>	22			
Non-Budgeted Funds-C		23			
Non-Budgeted Funds-D		24			
		<del> </del>			<del></del>
Non-Budgeted Funds-E		25			
Non-Budgeted Funds-F		26	0.201.053		
Totals	l	XXXXX	8,384,053	6,413,294	
Budget Summary		27			
Budget Summary2		28			County Clerk's Use Only
Neighborhood Revitalization Rebate		29			
					Nov 1, 2018 Total
					Assessed Valuation
Rural Fire District No. 1	19-3601	20	80,500	71,632	
					( <b>=</b> 0 <b>=</b> (00
Assisted by:			Limit (from Computati		6,582,608
Philip A. Jarred, CPA	<u>-</u>	Does the	County need to hold a	n election?	NO
Jarred, Gilmore & Phillips, PA					
Address:					
1815 S Santa Fe, PO Box 779	=				
Chanute, KS 66720					
Email:	_				
pjarred@jgppa.com	-				•
	•				
Attest:	2018				
County Clerk	•			Governing Body	

# **CERTIFICATE (2)**

				2019 Propo	osed Budget	
		Page	Budget Authority		November 1st	County Clerk's
Other County		No.	for Expenditures	Ad Valorem Tax	Valuation	Use Only
Special District Funds	K.S.A.					
Wilson County Rural Fire District No. 1	19-3601	20	80,500	71,632	76,409,433	0.937
		-			· · · · · · · · · · · · · · · · · · ·	
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TOTALS		XXXXXX	80,500	71,632		0.937

Amount of Levy

## Wilson County

# Computation to Determine Limit for 2019

		+ \$	6,387,315
2.	Other tax entity levy in 2018 budget Other tax entity levy in 2018 budget	· \$	
3.	Net tax levy	\$	6,387,315
	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)		
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	\$ <del></del>	115,401

# 2019 Revenue Adjustments

	Property tax revenues spent for public building commission and lease payme Increase property tax revenues spent on public building commission and lease		18 b	oudget:	-	000
18.	Property tax revenues spent on special assessments in the 2019 budget: (Do not include amounts already reported in debt service levy)	or payments			+	0
19.	Property tax revenues spent on court judgments or settlements and associated	d legal costs	in th	e 2019 budget:	+	0
20.	Property tax revenues spent on Federal or State mandates (effective after Jun and loss of funding from Federal sources after January 1, 2017 in the 2019 by				+	0
21.	Property tax revenues spent on expenses realted to disaster or Federal Emerg	ency in the 2	:019	budget:	+	0
22.	Law enforcement expenses - 2019 budget: Law enforcement expenses - 2018 budget: CPI adjustment Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)	1.40%	+	1,861,583 1,788,021 25,032	+	48,530
23.	Fire protection expenses - 2019 budget: Fire protection expenses - 2018 budget: CPI adjustment Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)	1.40%	+	0 0 0	+	0
24.	Emergency medical expenses - 2019 budget: Emergency medical expenses - 2018 budget: CPI adjustment Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)	1.40%	+	298,855 263,800 3,693	+	31,362
25.	Total Revenue Adjustments					79,892

### Levies on Behalf of Another Political or Governmental Subdivision

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

### 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) 2016 Tax Levy (Less Levy for other Governmental Units) 2017 Tax Levy (Less Levy for other Governmental Units) 2018 Tax Levy (Less Levy for other Governmental Units)  Average Tax Levy (last three years) CPI Adjustment of 0.021 Average Tax Levy Adjusted by CPI  2019 Total Tax Levy (Less Levy for Other Governmental Units)	5,095,488 6,228,034 6,267,911 6,387,316 6,294,420 132,183 6,426,603	None None None
Exemption from Election Requirement	Yes	
n		
Other Tests - Lost Valuation Test		
Assessed Valuation Loss	0	
2019 Tax Levy (Less Levy for other Governmental Units) 2018 Tax Levy (Less Levy for other Governmental Units) Change in Levy	6,413,294 6,387,316 25,978	
CPI Adjustment 2019 Mill Rate (Less Mills for other Governmental Units)		89,422
Loss of Assessed Valuation Multiplied by 2019 Mill Rate Total Adjustment for Loss of Assessed Valuation		89,422
Exemption from Election Requirment		Yes

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

Budgeted Funds	Ad Valorem Levy		A	Allocation for Year 2019	019	
for 2018	Tax Year 2017	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,098,491	293,101	6,638	16,107	16,466	0
Debt Service						
Road & Bridge	1,846,599	174,679	3,956	9,599	9,814	0
Ambulance	261,133	24,702	559	1,357	1,388	0
Appraiser's Cost	232,303	21,975	498	1,208	1,235	0
Conservation District	24,747	2,341	53	129	132	0
Direct Election	50,514	4,778	108	263	268	0
Economic Development						
Extension Council						
Health	257,680	24,375	552	1,340	1,369	0
Historical Society	4,865	460	01	25	26	0
Hospital Maintenance	103,944	9,833	223	540	552	0
Mental Health	40,983	3,877	88	213	218	0
Intellectual Disability	21,699	2.053	46	113	115	0
Noxious Weed	31,766	3.005	89	165	691	0
Special Program for the Eld	60,771	5,749	130	316	323	0
Special Bridge	351,820	33,280	754	1,829	1,870	0
Special Liability						
TOTAL	6,387,315	604,208	13,683	33,204	33,945	0
County Treas Motor Vehicle Estimate	e Estimate	604,208				
County Treas Recreational Vehicle Estimate	Vehicle Estimate	·	13,683	ı		
County Treas 16/20M Vehicle Estimate	cle Estimate			33,204		
County Treas Commercial Vehicle Tax Estimate	Vehicle Tax Estimate	43			33,945	
<b>.</b>						
County Treas Watercraft Tax Estimate	x Estimate				·	0
Motor Vehicle Factor	r	0.09459				
Re	Recreational Vehicle Factor	actor	0.00214			
	16	16/20M Vehicle Factor	ctor	0.00520		
			Commercial Vehicle Factor	nicle Factor	0.00531	

### **Schedule of Transfers**

Expenditure Fund Transferred	Receipt Fund Transferred	Actual	Current	Proposed Amount for	Transfers
From:	To:	Amount for 2017	Amount for 2018	2019	Authorized by Statute
General	Special Noxious Weed	- 1		-	K.S.A. 2-1318
General	Sheriff's Equipment Reserve		-	-	K.S.A. 19-119
General	Special Equipment Reserve	3,900	-	-	K.S.A. 19-119
General	Special Machinery	341,760	-	-	K.S.A. 19-119
Appraiser's Cost	Special Equipment Reserve	10,000	-	-	K.S.A. 19-119
Direct Election	Special Equipment Reserve	15,000	-	-	K.S.A. 19-119
Road & Bridge	Special Highway	300,000	-	-	K.S.A. 68-590
Road & Bridge	Special Machinery	300,000	-	-	K.S.A. 19-119
Motor Vehicle Operating	Special Equipment Reserve	5,000	-	-	K.S.A. 19-119
Noxious Weed	Special Noxious Weed	-	-	_	K.S.A. 2-1318
Motor Vehicle Operating	General	123,036	44,263	44,000	K.S.A 8-145
Extension Council	General	-	6,863	-	K.S.A. 79-2958
Emergency Telephone Service	General	5,623	-	-	K.S.A. 79-2958
	Total	1,104,319	51,126	44,000	
	Adjustments*		44,263	44,000	
	Adjusted Totals	1,104,319	6,863	0	

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund. See accompanying summary of significant forecast assumptions and accountants' compilation report

State of Kansas County 2019

Wilson County

# STATEMENT OF INDEBTEDNESS

Debt   Issue   Retirement   %   Issued     al Obligation:	Type of	Date of	Date of	Interest Rate	Amount	Beginning Amount Outstanding	Date	Date Due	Amo 20	Amount Due 2018	Amor 20	Amount Due 2019
Total G.O. Bonds Revenue Bonds: Other:  Total Other  Total Other  Total Other  Total Other	Debt eneral Obligation:	Issue	Retirement	%	Issued	Jan 1,2018	Interest	Principal	Interest	Principal	Interest	Principal
Total G.O. Bonds Revenue Bonds:  Tal Revenue Bonds  Other:  Total Other  Total Other	one											
Total G.O. Bonds Revenue Bonds:  Action of the control of the cont												
Total G.O. Bonds Revenue Bonds:  Atal Revenue Bonds Other:  Total Other Total Other Autal Indehtedness												
Revenue Bonds:  Revenue Bonds:  Other:  Total Other  Total Other  Total Other  Other Action of the State of t												
Revenue Bonds:  Revenue Bonds:  Other:  Other:  Total Other  Total Other  Total Other												
Total Other:  Total Other  Total Other  Total Other  Total Other												
Total Other:  Total Other  Total Other  Total Other  Total Other												
Revenue Bonds:  Revenue Bonds:  otal Revenue Bonds  Other:  Total Other  Total Other  Total Other												
Revenue Bonds:  Revenue Bonds:  otal Revenue Bonds  Other:  Total Other  Total Other  Total Other												
Revenue Bonds:  Revenue Bonds:  Other:  Other:  Total Other  Total Other  Total Other												
Revenue Bonds:	Total G.O. Bonds					0			0	0	0	0
Other:  Other:  Total Other  Total Other  Total Other	Revenue Bonds:											
Other:  Other:  Total Other  Total Other	1 1											
Other:  Other:  Total Other  Total Other												
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Other:  Other:  Other:  Total Other												
Other:  Other:  Other:  Total Other												
Other:  Other:  Other:  Total Other  Total Other												
Other:  Total Other  Total Other	Total Revenue Bonds					0			0	0	0	0
	Other:											
	one											
	Total Other					0			0	0	0	0
	Total Indebtedness					0			0	0	0	0

State of Kansas County 2019

Wilson County

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

				Total			
		Term of	Interest	Amount	Principal	Payments	Payments
Items	Contract	Contract	Rate	Financed	Balance On		Due
Purchased	Date	(Months)	%	(Beginning Principal)	Jan 1,2018	2018	2019
FAC Controls	8/14/2007	180	4.64	715,281	294,056		67.245
2007 Cat Grader -Rebuild	5/12/2014	09	2.25	137,974	28,474		0
2009 Excavator	10/4/2013	09	2.65	132,500	27,475	28.203	0
Komatsu Wheel Loader	5/21/2015	09	2.39	100,000	61.387	21.475	21 475
Caterpillar 140H Motor Grader	4/1/2016	48	1.99	135,000	82,611	28.657	28.657
2 Caterpillar Motor Graders	7/6/2017	09	2.75	341,760	341,760	74,069	74.069
				Totals	835,763	248,763	191,445

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

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

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	437,033	856,595	225,964
Receipts:			
Ad Valorem Tax	3,432,122	3,005,536	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	74,417	92,955	104,975
Motor Vehicle Tax	237,422	320,839	293,101
Recreational Vehicle Tax	5,398	6,611	6,638
16/20M Vehicle Tax	18,657	15,000	16,107
Commercial Vehicle Tax	15,474	15,334	16,466
Watercraft Tax	0	0	O
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	15,555	7,325	7,325
Transient Guest Tax	0	0	0
Interest on Tax	65,743	65,000	65,000
Oil and Gas Depletion Fund	0	0	0
Local Alcoholic Liquor Tax	2,595	2,476	4,738
Mortgage Registration	22,671	10,000	0
Officer Fees	118,953	80,000	80,000
Landfill Fees (Solid Waste)	80,679	78,000	80,000
Capital Lease Proceeds	341,760	0	0
The state of the s			
Operating transfers from			
Motor Vehicle Operating Fund	123,036	44,263	44,000
			1,1,000
Residual Transfers from:			
Extension Council Fund	0	6,863	0
Emergency Telephone Service	5,623	0	0
***************************************			
		i	·
In Lieu of Taxes (IRB)	0	0	
Interest on Idle Funds	16,977	15,000	15,000
Neighborhood Revitalization Rebate	-2,615	-1,044	-5,350
Miscellaneous	50,183	-1,044	-5,550 0
Does miscellaneous exceed 10% of Total Rec	50,103	- 0	
Total Receipts	4,624,650	3,764,158	728,000
Resources Available:	5,061,682	4,620,753	953,964

### FUND PAGE - GENERAL

FUND PAGE - GENERAL	r		D 151
Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2017	Estimate for 2018	Year for 2019
Resources Available:	5,061,682	4,620,753	953,964
Expenditures:	46 524	90.205	04 717
County Commission County Clerk	46,534	80,305 147,787	84,717 153,097
County Crerk County Treasurer	145,351 199,233	201,163	210,199
County Attorney	151,999	159,721	190,202
Register of Deeds	118,423	127,757	132,113
Indigent Defense	110,145	100,000	100,000
Unified Court	65,879	80,410	80,410
Courthouse General	262,836	589,074	590,000
Data Processing (GIS)	60,726	71.190	71.067
County Coordinator	62,277	62,844	65,071
Zoning	0	1,000	1,000
Maintenance	110,610	113,131	116,980
Sheriff	1,756,800	1,788,021	1,861,583
E911 - Dispatch	284,503	290,553	295,115
Juvenile Detention	45,877	58,332	51,256
Emergency Preparedness	29,496	32,417	33,434
Capital Outlay Projects - Public Safety	28,292	35,000	35,000
Coroner	42,491	25,000	25,000
Agriculture Appropriations	17,200	17,200	17,200
Economic Development (Industrial Park)	0	8,000	8,000
Landfill	320,755	322,500	326,000
Household Hazardous Waste	0	1,700	1,700
Social Services for Aged and Poor	0	4,000	4,000
Operating Transfers to:	345,660	0	0
Capital Outlay	0	77,684	0
0	0	0	0
0	0	0	0
0	0	0	0
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Subtotal	4,205,088	4,394,789	4,453,144
			,,,,,,,,,,
Cash Forward (2019 column)			
Miscellaneous		·····	
Does miscellaneous exceed 10% of Total Exp	4.00.000	1301700	
Total Expenditures	4,205,088	4,394,789	4,453,144
Unencumbered Cash Balance Dec 31	856,595	<del></del>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	4,288,301	4,394,789	4,453,144
		-Appropriated Balance	
	Lotal Expenditi	ure/Non-Appr Balance	4,453,144
_		Tax Required	3,499,180
Ι	Delinquent Comp Rate:	3.0%	104,975
	Amount of	2018 Ad Valorem Tax	3,604,156

FUND PAGE - GENERAL DETAIL

FUND PAGE - GENERAL DETAIL			
Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Expenditures	Actual for 2017	Estimate for 2018	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

rage /v [ 837,566 | 897,143 | 95
See accompanying summary of significant forecast assumptions and accountants' compilation report
Page 7b

F	UNI	) PA	GE -	GENERAL	
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FUND PAGE - GENERAL			
Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Expend	Actual for 2017	Estimate for 2018	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	1,105	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	60,726	/1,190	/1,00/
Personal Services	42.045	42.050	AA AAE
Contractual Services	42,045 3,362	43,950 2,390	44,445 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/,1//	4,800
Total	284,503	290,553	295,115
Juvenile Detention	251,505	270,333	ش. <i>ا</i> ا
Contractual Services	45,877	58,332	51,256
Total	45,877	58,332	51,256
1 Otal	43,077	30,332	31,230
Total - Page7c	2,583,628	2,974,145	3,052,072
	cignificant forecast assumption		

FUND PAGE - GEN	$\mathbf{E}\mathbf{R}$	٩L
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FUND PAGE - GENERAL			
Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Expend	Actual for 2017	Estimate for 2018	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 Agriculture Appropriations	42,491	25,000	25,000
Contractual Services - Fair & Fair Building	17,200	17,200	17,200
Total  Economic Development (Industrial Park)  Capital Outlay	17,200	17,200 8,000	17,200 8,000
Total	0	8,000	8,000
Landfill Contractual Services	167.512	162 000	165 500
Commodities	167,513 152,993	162,000 157,500	165,500 157,500
Capital Outlay	250	3,000	3,000
Total	320,755	322,500	326,000
Household Hazardous Waste	220,723		220,000
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

Total - Page7d 438,234 445,817 450,334 See accompanying summary of significant forecast assumptions and accountants' compilation report Page 7d

## **FUND PAGE - GENERAL**

Actual for 2017   Estimate for 2018   Year for 2019	FUND PAGE - GENERAL Adopted Budget	Prior Year	Current Year	Proposed Budget
Expenditures:	General Fund - Detail Expend			Year for 2019
Operating Transfers to:	Expenditures:	11000001	201111111111111111111111111111111111111	1011 101 2017
Special Equipment Reserve Fund   3,900   0   Special Machinery Fund   341,760   0	Operating Transfers to:			
Special Machinery Fund   341,760   0	Special Equipment Reserve Fund	3.900	0	0
Total 345,660 0 Capital Outlay 0 77,684  Total 0 77,684  Total 0 77,684  Total 0 0 0 0  0 0 0 0 0 0 0  Total 0 0 0 0 0 0 0 0  Total 0 0 0 0 0 0 0 0  Total 0 0 0 0 0 0 0 0 0 0 0  Total 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Special Machinery Fund	341.760		0
Capital Outlay				
Capital Outlay				
Capital Outlay	Total	345 660	0	0
Capital Outlay 0 77,684  Total 0 77,684  Total 0 0 77,684  Total 0 0 0 0  0 0 0 0 0 0 0  Total 0 0 0 0 0 0 0 0 0 0  Total 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Capital Outlay	213,000	<u> </u>	
Total 0 77,684  Total 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Capital Outlay	0	77 684	0
Total 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Capital Gallay		77,001	×
Total 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				
Total 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				
Total 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Total	0	77 684	0
Total 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		- J	77,001	
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Total 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
Total 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Total	0	0	0
Total 0 0 0 10 10 10 10 10 10 10 10 10 10 10	1001			
Total 0 0 0 10 10 10 10 10 10 10 10 10 10 10				
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Total 0 0 0 10 10 10 10 10 10 10 10 10 10 10	Total	0	0	0
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Total 0 0 0				
Total 0 0 0	Total	0	0	0
				**************************************
	Total	0	0	0
Total - Page7e 345.660 77.684				<u> </u>
	Total - Page7e	345,660	77,684	0

Page7e 345,660 77,684 See accompanying summary of significant forecast assumptions and accountants' compilation report Page 7e

### **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:			
Fotal	0	0	
iotai	U U	<u> </u>	
l'otal	0	0	(
F-4-1		^	
<u> Fotal</u>	0	0	
l'otal	0	0	(
l'otal l	0	0	(
7 \$		0	
- Total	0	0	(
otal	0	0	(
otal - Page 7f	0	0	(
otal - Page7b	837,566	897,143	950,738
otal - Page 7c	2,583,628	2,974,145	3,052,072
otal - Page7d	438,234	445,817	450,33
otal - Page7e	345,660	77,684	
otal Detail Expenditures**	4,205,088	4,394,789	4,453,14

<sup>|</sup> Total | Detail Expenditures\*\* | 4,205,088 | 4,394,789 | 4,45 |

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

See accompanying summary of significant forecast assumptions and accountants' compilation report Page 7f

FUND PAGE FOR FUNDS WITH A TAX LEVY

FUND PAGE FOR FUNDS WITH A TAX			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Road & Bridge	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	509,125	204,125	81,264
Receipts:			
Ad Valorem Tax	1,443,895		xxxxxxxxxxxxxxx
Delinquent Tax	36,317	55,398	
Motor Vehicle Tax	130,831	134,977	174,679
Recreational Vehicle Tax	2,982	2,781	3,956
16/20M Vehicle Tax	8,389	8,200	9,599
Commercial Vehicle Tax	8,550	6,451	9,814
Watercraft Tax	0	0.	0
In Lieu of Tax	0	0	0
Mineral Production Tax	5,013	3,500	3,500
Special City & County Highway	534,927	453,257	454,885
Sale of Surplus Property	4,919	0	0
			· · · · · · · · · · · · · · · · · · ·
Cancelled Encumbrance	0	0	0
Balance Adjustment	0	0	0
***			
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-1,100	-636	-2,666
Miscellaneous	1,501	0	0
Does miscellaneous exceed 10% of Total Rec	1,201		
Total Receipts	2,176,225	2,455,129	705,802
Resources Available:	2,685,351	2,659,254	787,066
Nesuurees Avallable:	2,003,331	4,039,434	10/,000

FUND PAGE - ROAD Adopted Budget	Prior Year	Cumant Van	Proposed Budget
Road & Bridge	1	Current Year Estimate for 2018	Year for 2019
Resources Available:	Actual for 2017 2,685,351	2,659,254	
Expenditures from detail page:	2,063,331	2,039,234	767,000
Experientation from detail page.			
Subtotal	0	0	0
Maintenance			
Personal Services	564,318	576,800	595,000
Contractual Services	53,945	64,150	
Commodities	909,478	986,500	
Capital Outlay	58,819	633,235	
Employee Benefits	281,414	311,305	
Health Savings	35,601	16,000	
Reimbursed Expense	-22,350	-10,000	(20,000)
Operating Transfers to:			
Special Highway Fund	300,000	0	0
Special Machinery Fund	300,000	0	0
		, , , , , , , , , , , , , , , , , , , ,	
	<b> </b>		
Cash Forward (2019 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,481,225	2,577,990	2,521,560
Unencumbered Cash Balance Dec 31	204,125		XXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	2,539,230	2,577,990	2,521,560
		Appropriated Balance	
		re/Non-Appr Balance	2,521,560
		Tax Required	1,734,494
	Delinquent Comp Rate:	3.0%	52,035
		2018 Ad Valorem Tax	1,786,528

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	-11,717	14,911	37,417
Receipts:			
Ad Valorem Tax	233,935	253,299	xxxxxxxxxxxxxxxx
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	(
Mineral Production Tax	808	500	500
Interest on Idle Funds	0	0	(
Neighborhood Revitalization Rebate	-178	-90	-368
Miscellaneous	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

Boes misconditions execute 1070 of 10th feet			I.
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	xxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	263,800	263,800	313,800

Non-Ap	propriated Balance	
Total Expenditure/Non-Appr Balance		313,800
	Tax Required	241,015
Delinquent Comp Rate:	3.0%	7,230
Amount of 201	8 Ad Valorem Tax	248,245

Adopted Budget	Prior Year	Current Year	Proposed Budget
Appraiser's Cost	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	54,813	50,414	15,574
Receipts:			
Ad Valorem Tax	232,830	225,334	XXXXXXXXXXXXXXXXXX
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	-	<u>v</u>	J
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	
Commodities	5,854	10,100	10,100
Employee Benefits	69,705	89,548	
Health Savings	8,945	3,200	3,200
Reimbursed Expense	-30	0,200	0
Operating Transfers to			<u>_</u>
Special Equipment Reserve	10,000	0	0
Cash Forward (2019 column)	0	0	
Miscellaneous	o o	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	265,779	292,113	298,855
Unencumbered Cash Balance Dec 31	50,414		XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	287,396	292.113	298,855
2017/2010/2019 Budget Authority Amount.		-Appropriated Balance	
		ure/Non-Appr Balance	
	i otai Expendit		
		Tax Required	249,754

Delinquent Comp Rate: 3.0% Amount of 2018 Ad Valorem Tax

# FUND PAGE FOR FUNDS WITH A TAX LEVY

Conservation District	Adopted Budget	Prior Year	Current Year	Proposed Budget
Receipts:	Conservation District	Actual for 2017	Estimate for 2018	Year for 2019
Ad Valorem Tax   22,170   24,005   xxxxxxxxxxxxxx   Delinquent Tax   509   742   566   566   509   742   566   509   742   566   509   742   566   509   742   566   509   742   566   509   742   566   509   742   566   509   742   566   509   742   566   509   742   566   509   742   566   509   742   566   509   742   566   509   742   566   509   742   566   509   742   566   509   742   566   509   742   566   509   742   566   566   509   742   566   566   509   5	Unencumbered Cash Balance Jan 1	-8	824	2,930
Delinquent Tax				
Motor Vehicle Tax				
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   0     Mineral Production Tax   77   25   25     Interest on Idle Funds   0   0   0   0     Neighborhood Revitalization Rebate   -17   -9   -29     Miscellaneous   0   0   0   0     Does miscellaneous exceed 10% of Total Rec     Total Expenditures   23,750   25,000   25,000     Cash Forward (2019 column)   0   0   0   0     Does miscellaneous exceed 10% of Total Exp     Total Expenditures   23,750   25,000   25,000     Cash Forward (2019 Column)   0   0   0   0     Does miscellaneous exceed 10% of Total Exp     Total Expenditures   23,750   25,000   25,000     Cash Forward (2019 Column)   0   0   0   0     Does miscellaneous exceed 10% of Total Exp     Total Expenditures   23,750   25,000   25,000     Cash Forward (2019 Column)   0   0   0   0     Does miscellaneous exceed 10% of Total Exp     Total Expenditures   23,750   25,000   25,000     Cash Forward (2019 Column)   25,000   25,000   25,000     Cash Forward (2019 Column)   25,000   25,000   25,000   25,0			742	
16/20 M Vehicle Tax			2,071	2,341
Commercial Vehicle Tax				
Watercraft Tax				
In Lieu of Tax		102	99	132
Mineral Production Tax		0		
Interest on Idle Funds				
Neighborhood Revitalization Rebate	Mineral Production Tax	77	25	25
Neighborhood Revitalization Rebate				
Neighborhood Revitalization Rebate				
Miscellaneous   0				
Does miscellaneous exceed 10% of Total Rec   24,582   27,106   3,217				-29
Total Receipts   24,582   27,106   3,217			0	0
Resources Available: 24,574 27,930 6,147				
Expenditures: Agriculture   23,750   25,000   25,000				
Agriculture   Contractual Services   23,750   25,000   25,000		24,574	27,930	6,147
Contractual Services   23,750   25,000   25,000				
Cash Forward (2019 column)				
Miscellaneous	Contractual Services	23,750	25,000	25,000
Miscellaneous				
Miscellaneous				
Miscellaneous				
Miscellaneous	0 1 1 2010			
Does miscellaneous exceed 10% of Total Exp.				~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
Total Expenditures   23,750   25,000   25,000   Unencumbered Cash Balance Dec 31   824   2,930   xxxxxxxxxxxxxxx   2017/2018/2019 Budget Authority Amount:   25,000   25,000   25,000			0	0
Unencumbered Cash Balance Dec 31   824   2,930   XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
2017/2018/2019 Budget Authority Amount:   25,000   25,000   25,000   Non-Appropriated Balance   Total Expenditure/Non-Appr Balance   25,000   Non-Appropriated Balance   25,000   Non-Appr Balance   25,000   Non-Appr Balance   25,000   Non-Appr Balance   25,000   Non-Appr Balance   18,853   Non-Appropriated Balance				
Non-Appropriated Balance   Total Expenditure/Non-Appr Balance   25,000   Tax Required   18,853	<u> </u>			
Total Expenditure/Non-Appr Balance         25,000           Tax Required         18,853           Delinquent Comp Rate:         3.0%         566	2017/2018/2019 Budget Authority Amount:			25,000
Tax Required         18,853           Delinquent Comp Rate:         3.0%         566				
Delinquent Comp Rate: 3.0% 566		Total Expendit		
				18,853
Amount of 2018 Ad Valorem Tax 19,419				
		Amount of	2018 Ad Valorem Tax	19,419

# Adopted Budget

	Prior Year	Current Year	Proposed Budget
Direct Election	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	9,929	8,962	9,812
Receipts:			
Ad Valorem Tax	41,212	48,999	xxxxxxxxxxxxxxx
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	XXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	53,905	53,905	58.748
		-Appropriated Balance	
		ure/Non-Appr Balance	58 748

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Economic Development	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	22,251	18,439	
Receipts:	104,22	10,737	10,737
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	
Motor Vehicle Tax	0	Ŏ	
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 Miscellaneous	0	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	2 011	0	10.420
Contractual Services	3,811		18,439
C-1 F1 (20101)		0	
Cash Forward (2019 column) Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Exp		<u>U</u>	
Total Expenditures	2.011	0	10 470
	3,811		18,439
Unencumbered Cash Balance Dec 31	18,439		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	22,043	18,251	18,439
		-Appropriated Balance	
	i otal Expendit	ure/Non-Appr Balance	
		Tax Required	
I	Delinquent Comp Rate:	3.0%	
	Amount of	2018 Ad Valorem Tax	0

Current Year	Proposed Budget
Estimate for 2018	Year for 2019
-24 862	0
347 0	XXXXXXXXXXXXXXXXXXXX
393 3	0
228 5,636	
96 116	
385 0	
275 269	
0 0	
0 0	0
208 0	0
0 0	
-46 -23	<del> </del>
0 0	0
886 6,001	
862 6,863	0
000 0	<u> </u>
0 6,863	0
0 0	
0 0	
000 6,863	0
862 0	XXXXXXXXXXXXXXXXXX
000 6,863	
Non-Appropriated Balance	
enditure/Non-Appr Balance	
• • •	
	0
t of 2018 Ad Valorem Tax	
ate:	Tax Required 3.0%

FUND PAGE FOR	R FUNDS	WITH A	TAX	LEVY
4.1				D

Unencumbered Cash Balance Jan 1   87,837   218,049   36   Receipts	Adopted Budget	Prior Year	Current Year	Proposed Budget
Receipts:		Actual for 2017	Estimate for 2018	Year for 2019
Ad Valorem Tax	Unencumbered Cash Balance Jan 1	87,837	218,049	36,573
Delinquent Tax				
Motor Vehicle Tax   13,599   23,185   24     Recreational Vehicle Tax   308   478     16/20 M Vehicle Tax   1,265   1,265   1     Commercial Vehicle Tax   1,265   1,265   1     Commercial Vehicle Tax   884   1,108   1     Watercraft Tax   0   0   0     Mineral Production Tax   857   500     Mineral Production Tax   857   500     State and Federal Grants   143,865   0     Contracts with Other Governments   15,248   0     Officer Fees   0   0   0     Service Fees   57,607   0   0     Service Fees   57,607   0   0     Interest on Idle Funds   0   0     Neighborhood Revitalization Rebate   189   89     Miscellaneous   0   0     Does miscellaneous exceed 10% of Total Rec   574,156   502,176   69     Expenditures:   143,406   49,050   49     Health   Personal Services   210,862   275,000   250     Contractual Services   34,406   49,050   49     Commodities   20,557   15,300   15     Capital Outlay   2,766   7,000   7     Employee Benefits   78,525   114,453   105     Capital Outlay   2,766   7,000   7     Employee Benefits   78,525   114,453   105     Capital Outlay   2,766   7,000   7     Employee Benefits   78,525   114,453   105     Capital Outlay   2,766   7,000   7     Employee Benefits   78,525   114,453   105     Capital Outlay   2,766   7,000   7     Employee Benefits   78,525   114,453   105     Capital Outlay   2,766   7,000   7     Employee Benefits   78,525   114,453   105     Capital Outlay   2,766   7,000   7     Employee Benefits   78,525   114,453   105     Capital Outlay   2,766   7,000   7     Employee Benefits   78,525   114,453   105     Capital Outlay   2,766   7,000   7     Employee Benefits   78,525   114,453   105     Capital Outlay   2,766   7,000   7     Employee Benefits   78,525   114,453   105     Capital Outlay   2,766   7,000   7     Employee Benefits   78,525   114,453   105     Capital Outlay   2,766   7,000   7     Employee Benefits   78,525   114,453   105     Capital Outlay   2,766   7,000   7     Employee Benefits   78,525   114,453   105     Capital Outlay   2,766   7,000   7			249,950	xxxxxxxxxxxxxxx
Recreational Vehicle Tax		4,773	7,730	
16/20 M Vehicle Tax	Motor Vehicle Tax	13,599	23,185	24,375
Commercial Vehicle Tax	Recreational Vehicle Tax	308	478	552
Watercraft Tax	16/20 M Vehicle Tax	1,265	1,265	1,340
In Lieu of Tax	Commercial Vehicle Tax	884	1,108	1,369
Mineral Production Tax	Watercraft Tax	0	0	0
State and Federal Grants	In Lieu of Tax	0	0	0
Contracts with Other Governments	Mineral Production Tax	857	500	500
Contracts with Other Governments	See JE-1 JC	142.066		
Officer Fees         0         0           Service Fees         57,607         0           Interest on Idle Funds         0         0           Neighborhood Revitalization Rebate         -189         -89           Miscellaneous         0         0           Does miscellaneous exceed 10% of Total Rec				
Service Fees   57,607   0				
Interest on Idle Funds				
Interest on Idle Funds	Service Fees	37,607		
Neighborhood Revitalization Rebate   -189   -89	***************************************			
Miscellaneous   O O O O O Does miscellaneous exceed 10% of Total Rec   State   State	Interest on Idle Funds	0	0	0
Does miscellaneous exceed 10% of Total Rec	Neighborhood Revitalization Rebate	-189	-89	-248
Total Receipts		0	0	0
State	Does miscellaneous exceed 10% of Total Red			
Expenditures:         Health           Personal Services         210.862         275,000         256           Contractual Services         34,406         49,050         49           Commodities         20,557         15,300         15           Capital Outlay         2,766         7,000         7           Employee Benefits         78,525         1114,453         105           Health Savings         9,001         4,800         4           Reimbursed Expense         -9         0         -200           Cash Forward (2019 column)         0         0         0           Miscellaneous         0         0         0           Does miscellaneous exceed 10% of Total Exp         356,107         465,603         231           Total Expenditures         353,306         535,603         231           Non-Appropriated Balance         Total Expenditure/Non-Appr Balance         231           Total Expenditure/Non-Appr Balance         231         231           Total Expenditure/Non-Appr Balance         231         231	Total Receipts	486,320	284,127	32,752
Health	Resources Available:	574,156	502,176	69,325
Personal Services   210,862   275,000   250	Expenditures:			
Contractual Services   34,406   49,050   49	Health			
Commodities   20,557   15,300   15	Personal Services	210,862	275,000	250,000
Capital Outlay   2,766   7,000   77	Contractual Services	34,406	49,050	49,950
Capital Outlay   2,766   7,000   77	Commodities	20,557	15,300	15,300
Health Savings   9,001   4,800   4	Capital Outlay	2,766	7,000	7,000
Health Savings   9,001   4,800   4	Employee Benefits	78,525	114,453	105,225
Reimbursed Expense		9.001		4,000
Cash Forward (2019 column)         0         0           Miscellaneous         0         0           Does miscellaneous exceed 10% of Total Expenditures         356,107         465,603         231           Unencumbered Cash Balance Dec 31         218,049         36,573         xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx		-9	0	-200,000
Miscellaneous   O   O		0	0	0
Does miscellaneous exceed 10% of Total Exp				0
Total Expenditures   356,107   465,603   231		-		
Unencumbered Cash Balance Dec 31         218,049         36,573         xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx		356,107	465,603	231,475
2017/2018/2019 Budget Authority Amount:   535,306   535,603   231     Non-Appropriated Balance   Total Expenditure/Non-Appr Balance   231     Tax Required   162				
Non-Appropriated Balance  Total Expenditure/Non-Appr Balance 231  Tax Required 162				231,475
Total Expenditure/Non-Appr Balance 231 Tax Required 162				== 11.1.2
Tax Required 162				231,475
		perion		162,150
	Г	elinguent Comp Rate:	3.0%	4,864
				167,014

Adopted Budget	Prior Year	Current Year	Proposed Budget
Historical Society	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	624	20	285
Receipts:			
Ad Valorem Tax	3,864	4,719	xxxxxxxxxxxxxxx
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	300
Does miscellaneous exceed 10% of Total Exp	V	U.	<u> </u>
	5 000	5 000	5,500
Total Expenditures Unencumbered Cash Balance Dec 31	5,000 20	5,000	
		285 5,000	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	5,000	Appropriated Balance	5,500
		ure/Non-Appr Balance	5 500
	i otai Expenditi		5,500
	r	Tax Required	4,564
Di	elinquent Comp Rate:	3.0%	137
	Amount of .	2018 Ad Valorem Tax	4,701

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Hospital Maintenance	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	198	428	
Receipts:	170	720	0,041
Ad Valorem Tax	95,855	100.826	xxxxxxxxxxxxxxxx
Delinquent Tax	2.216	3,118	
Motor Vehicle Tax	6,704	8,953	
Recreational Vehicle Tax	152	184	
16/20 M Vehicle Tax	608	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			
Neighborhood Revitalization Rebate	0  -73	<u>0</u> -36	
Miscellaneous	-/3	<u> </u>	-138
Does miscellaneous exceed 10% of Total Rec	- U	<u>U</u>	<u> </u>
Total Receipts	106,229	114,213	13,923
Resources Available:	106,428	114,213	20,564
Expenditures:	100,428	114,041	20,304
Health			
Contractual Services	106,000	108,000	108.000
		,	,
Cash Forward (2019 column)	0	0	3,000
Miscellaneous	0	0	3,000
Does miscellaneous exceed 10% of Total Exp			<u></u>
Total Expenditures	106,000	108,000	111,000
Unencumbered Cash Balance Dec 31	428		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	108,000	108,000	
2017/2010/2017 Badget Admonty Amount.		-Appropriated Balance	111,000
		ure/Non-Appr Balance	111,000
	rotal Expendit	Tax Required	
r	Delinquent Comp Rate:	3.0%	2,713
L		2018 Ad Valorem Tax	
	Amount of	2010 Au valoreni Tax	93,149

Adopted Budget	Prior Year	Current Year	Proposed Budget
Mental Health	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	-15	3	
Receipts:			
Ad Valorem Tax	37,716	39,754	xxxxxxxxxxxxxxxxx
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		XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	42,500	42,500	52,000
		-Appropriated Balance	
		ure/Non-Appr Balance	52,000
	. s.a. apenan	Tax Required	43,870
г	Delinquent Comp Rate:	3.0%	1.316
L		2018 Ad Valorem Tax	45,186
	Amount of	ZOTO MU VAIOTEIII TAX	43,180

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Intellectual Disability	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	-8	837	2,129
Receipts:			
Ad Valorem Tax	19,962	21,048	xxxxxxxxxxxxxxx
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	2,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	21,292	22,500	24,500
Unencumbered Cash Balance Dec 31	837		XXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	22,500	22,500	24,500
as construction of the control of th		-Appropriated Balance	24,500
	24,500		
	19,489		
1	Delinquent Comp Rate:	Tax Required 3.0%	585
•		2018 Ad Valorem Tax	20.074

Adopted Budget	Prior Year	Current Year	Proposed Budget
Noxious Weed	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	3,298	10,515	9,749
Receipts:			
Ad Valorem Tax	29,897	30,813	xxxxxxxxxxxxxxxx
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	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	33.200	35.700	39,700
		-Appropriated Balance	
		ure/Non-Appr Balance	39,700
	ponun	Tax Required	25,760
1	Delinguent Comp Rate:	3.0%	773
		2018 Ad Valorem Tax	26.533
	Amount of	2010 Ad Valorelli Tax	20,333

FUND PAGE FOR FUNDS WITH A TAX <u>LEVY</u>

TOTAL TITLE TOTAL CLIEB WITHIN THE	AJAJ T A		
Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Program for the Elderly	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	171	462	6,310
Receipts:			
Ad Valorem Tax	56,115	58,948	XXXXXXXXXXXXXXXXX
Delinquent Tax	1,298		
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
Neighborhood Revitalization Rebate	-43	<u></u>	0 -75
Miscellaneous	-43		
Does miscellaneous exceed 10% of Total Rec		<u> </u>	0
Total Receipts	<del></del>	(0.040	0.000
Resources Available:	62,191 62,362	69,048	
Expenditures:	62,362	69,510	14,319
Social Services for the Aged and Poor			
Contractual Services	61,900	63,200	(2.200
Contractual Services	61,900	63,200	63,200
Cash Forward (2019 column)	0	0	0
Miscellaneous	o o	0	Ö
Does miscellaneous exceed 10% of Total Exp	Ť		
Total Expenditures	61,900	63,200	63,200
Unencumbered Cash Balance Dec 31	462		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	63,200	63,200	63,200
		-Appropriated Balance	05,200
		ure/Non-Appr Balance	63,200
	Total Expelletti	Tax Required	48,881
	Delinquent Comp Rate:	3.0%	1.466
		2018 Ad Valorem Tax	50,347
	Amoult 01	2010 Mu Valorelli Tax	30,347

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Bridge	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	9,768	716	15,221
Receipts:			
Ad Valorem Tax	0	341,265	XXXXXXXXXXXXXXXXXXX
Delinguent 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		-122	-70
Does miscellaneous exceed 10% of Total Rec	Exceed 10% Rule	<u> </u>	U
Total Receipts	-2	351,698	20.025
Resources Available:	9,766	352,414	39,035 54,256
Expenditures:	2,700	332,414	34,230
Public Works			
Contractual Services	9,050	250,000	100,000
Capital Outlay	9,030	87.193	100,000
Capital Gallary	J.	67,173	U
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		XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	183.113	337.193	100,000
		-Appropriated Balance	1.50,000
		ure/Non-Appr Balance	100,000
		Tax Required	45,744
Г	Delinquent Comp Rate:	3.0%	1.372
L		2018 Ad Valorem Tax	47,116
	Amount of	2010 AG TAIOICHI TAX	47,110

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Liability	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	10,017	9,767	9,767
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
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	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	10,265	10,017	9,767
•	Non	-Appropriated Balance	
	Total Expendit	ure/Non-Appr Balance	9,767
	·	Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		2018 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
			<del></del>
Interest on Idle Funds			
Neighborhood Revitalization Rebate	~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	0
Miscellaneous			V
	······································		
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	θ	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	0	0	0
	Nor	-Appropriated Balance	
		ure/Non-Appr Balance	
		Tax Required	
1	Delinquent Comp Rate:	3.0%	0
ľ		2018 Ad Valorem Tax	
	Amount of	2016 Au valutem tax	0

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

# FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Alcohol Program	Actual for 2017	Estimate for 2018	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	<u> </u>
Does miscellaneous exceed 10% of Total Exp	U	V	υ
Total Expenditures	8,322	8,711	8,711
Unencumbered Cash Balance Dec 31	0,322	0,711	0,/11
2017/2018/2019 Budget Authority Amount:	29,030	8,711	8,711

### Adopted Budget

Adopted Budget			
	Prior Year	Current Year	Proposed Budget
Special Parks and Recreation	Actual for 2017	Estimate for 2018	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	V		
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

# FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Tourism and Convention Promotion	Actual for 2017	Estimate for 2018	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

	Prior Year	Current Year	Proposed Budget
Special Noxious Weed	Actual for 2017	Estimate for 2018	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

# FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Emergency Telephone Service	Actual for 2017	Estimate for 2018	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			
	Prior Year	Current Year	Proposed Budget
0	Actual for 2017	Estimate for 2018	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

# FUND PAGE FOR FUNDS WITH A TAX LEVY

A dente d Distant	D: 1/	0	I D
Adopted Budget	Prior Year	Current Year	Proposed Budget
Rural Fire District No. 1	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	0	1,000	2,217
Receipts:	(0.57(	71 257	
Ad Valorem Tax	69,576		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,186	2,207	
Motor Vehicle Tax	4,148	4,804	<del></del>
Recreational Vehicle Tax	102	95	<del> </del>
16/20M Vehicle Tax	598	0	4
Commercial Vehicle Tax	214	154	<del> </del>
Watercraft Tax	0	0	<u> </u>
Mineral Production Tax	299	100	100
In Lieu of Tax (IRB)	0	0	
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	76,124	78,717	8,737
Resources Available:	76,125	79,717	10,954
Expenditures:			
Public Safety			
Contractual Services	77,625	77,500	77,500
Reimbursed Expense	-2,500	0	0
Cash Basis Reserve (2019 column)	0	0	3,000
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	75,125	77,500	80,500
Unencumbered Cash Balance Dec 31	1,000	2,217	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	77,500	78,575	80,500
- '		-Appropriated Balance	<u> </u>
		ture/Non-Appr Balance	80,500
		Tax Required	69,546
	Delinquent Comp Rate:	3.0%	2,086
		2018 Ad Valorem Tax	

Wilson County

NON-BUDGETED FUNDS (A) (Only the actual budget year for 2017 is to be shown)

Mon Dudgeted P.	A			(Out) the detail odder fed Jot 2017 is to be shown)	iol inal ia	2017 13 10 0c 3HC	(march				
(1) Fund Name:	W-spiin	(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
Special Equipment Reserve	nt Reserve	Special Highway	way	Special Machinery	inery	Motor Vehicle Operating		Prosecuting Attorney Training	ey Training		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	
Cash Balance Jan 1	70,077	Cash Balance Jan 1	214,902	Cash Balance Jan 1	172,423	Cash Balance Jan 1	120,270	Cash Balance Jan 1	18,657	596,329	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Operating Transfers from:		Intergovernmental		Operating Transfers from		Licenses, Fees & Permits		Licenses, Fees & Permits			
Motor Vehicle Operating	5,000	Special City & County I	90,633	Road and Bridge	300,000	Officer Fees	141,741	Officer Fees	3,513		
Appraiser's Cost Fund	10,000	Operating Transfers from		General Fund	341,760						
Direct Election Fund	15,000	Road and Bridge	300,000	Other Receipts							
General Fund	3,900			Sale of Surplus Property	0	Cancelled Encumbrance	0				
						Balance Adjustment	0				
Total Receipts	33,900	Total Receipts	390,633	Total Receipts	641,760	Total Receipts	141,741	Total Receipts	3,513	1,211,548	
Resources Available:	103,977	Resources Available:	605,535	Resources Available:	814,183	Resources Available:	262,012	Resources Available:	22,170	1,807,877	
Expenditures;		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
General Government		Public Works		Public Works		General Government		General Government			
Capital Outlay	15,382	Contractual Services	298,372	Capital Outlay	355,489	Personal Services	49,571	Contractual Services	1,977		
		Commodities	2,736	Equipment		Contractual Services	18,575				
				Public Works	107,449	Commodities	2,161				
						Employee Benefits	18,225				
						Health Savings	1,182				
						Reimbursed Expense	0				
						Operating Transfers to					
						General Fund	123,036				
						Special Equipment Re	5,000				
Total Expenditures	15,382	Total Expenditures	301,108	Total Expenditures	462,938	Total Expenditures	217,749	Total Expenditures	1,977	999,153	
Cash Balance Dec 31	88,595	Cash Balance Dec 31	304,428	Cash Balance Dec 31	351,245	Cash Balance Dec 31	44,263	Cash Balance Dec 31	20,193	808,724	*
										808,724	*

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

Wilson County

Non-Budgeted Funds-B

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2017 is to be shown)

\* \* \* \* 55,042 82,299 75,998 Total 27,257 6,301 becial Law Enforcement Trusounty Treasurer's Technoloskegister of Deeds Technolog|County Clerk's Technology DOJ Equitable Sharing Program 25,438 25,438 25,438 0 0 0 (5) Fund Name: Sale of Confiscations Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Other Receipts Total Receipts Expenditures: Receipts: 7,987 2,715 2,715 5,272 7,987 0 Licenses, Fees & Pennits (4) Fund Name: Cash Balance Dec 31 Resources Available: Balance Adjustment Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Officer Fees Expenditures Receipts: 6,301 10,860 29,308 18,448 10,860 6,301 Licenses, Fees & Permits (3) Fund Name: Cash Balance Dec 31 General Government Contractual Services Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Officer Fees Expenditures: Receipts: 7,987 2,715 5,272 7,987 2,715 0 (2) Fund Name: Cash Balance Dec 31 Resources Available: Balance Adjustment Cash Balance Jan 1 Total Expenditures Intergovernmental Unencumbered Total Receipts Officer Fees Expenditures: Receipts: 0 11,579 10,967 10,967 11,579 612 0 0 Licenses, Fees & Permits (1) Fund Name: Cash Balance Dec 31 Contractual Services Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Commodities otal Receipts Expenditures: Officer Fees Public Safety Receipts:

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

75,998

Non-Budgeted Funds-C

NON-BUDGETED FUNDS (C) (Only the actual budget year for 2017 is to be shown)

		<b></b>	·	-									,									*
		Total	156,941								63,620	220,561									129,114	91,447
	nders Fees		13,983			3,749					3,749	17,732			0						0	17,732
(5) Fund Name:		Unencumbered	Cash Balance Jan 1	Receipts:	Intergovernmental	Officer Fees					Total Receipts	Resources Available:	Expenditures:	Public Safety	Commodities						Total Expenditures	Cash Balance Dec 31
	ctions Gran		22,944			0			0		0	22,944			0		172	22,502	270	0	22,944	0
(4) Fund Name:	ommunity Corre	Unencumbered	Cash Balance Jan 1	Receipts:	Intergovernmental	State Grant			Cancelled Encumbrance		Total Receipts	Resources Available:	Expenditures:	General Government	Health Savings	Public Safety	Personal Services	Contractual Services	Employee Benefits	Reimbursed Expense	Total Expenditures	Cash Balance Dec 31
	Donations		16,754			59,578		293			59,871	76,625			11,592		59,578				71,170	5,455
(3) Fund Name:	Sheriffs Special Donations formunity Corrections Gran	Unencumbered	Cash Balance Jan 1	Receipts:	Intergovernmental	Federal Grants	Other Receipts	Donations			Total Receipts	Resources Available:	Expenditures:	Public Safety	Contractual Services		Capital Outlay				Total Expenditures	Cash Balance Dec 31
	t Fees		67,809			0					0	67,809			0						0	62,809
(2) Fund Name:	Special Permit	Unencumbered	Cash Balance Jan 1	Receipts:	Licenses, Fees & Permits	Officer Fees					Total Receipts	Resources Available:	Expenditures:	Public Works	Contractual Services						Total Expenditures	Cash Balance Dec 31
	nt Reserve		35,451			0		0			0	35,451			35,000						35,000	451
(1) Fund Name:	Sheriff's Equipment Reserve	Unencumbered	Cash Balance Jan 1	Receipts:	Licenses, Fees & Permits	Officer Fees	Operating Transfers from	General Fund			Total Receipts	Resources Available:	Expenditures:	Public Safety	Capital Outlay						Total Expenditures	Cash Balance Dec 31

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

Wilson County

Non-Budgeted Funds-D

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2017 is to be shown)

			<b></b>	3						T	1							*	* *
		Total	60,751						95,619	156,370							51,163	105,207	105,207
	ommunity Development Block Gran		1,086						0	1,086							0	1,086	
(5) Fund Name:	ommunity Develo	Unencumbered	Cash Balance Jan 1	Receipts:					Total Receipts	Resources Available:	Expenditures:						Total Expenditures	Cash Balance Dec 31	7
	ıgs		54,974		95,619		0		619'56	150,593			51,163				51,163	99,430	1 d d
(4) Fund Name:	Flex-Savings	Unencumbered	Cash Balance Jan 1	Receipts:	Misc		Cancelled Encumbrance		Total Receipts	Resources Available:	Expenditures:	General Government	Contractual Services				Total Expenditures	Cash Balance Dec 31	**NI *** The second of the sec
	Program		3,466						0	3,466			0	0			0	3,466	
(3) Fund Name:	County Wellness Program	Unencumbered	Cash Balance Jan 1	Receipts:					Total Receipts	Resources Available:	Expenditures:	General Government	Contractual Services	Commodities			Total Expenditures	Cash Balance Dec 31	
	ınt		1,224						0	1,224			0				0	1,224	
(2) Fund Name:	SLVC Grant	Unencumbered	Cash Balance Jan 1	Receipts:					Total Receipts	Resources Available:	Expenditures:	General Government	Contractual Services				Total Expenditures	Cash Balance Dec 31	
	Grant		0						0	0			0				0	0	
(1) Fund Name:	Bioterrorism Grant	Unencumbered	Cash Balance Jan 1	Receipts:					Total Receipts	Resources Available:	Expenditures:	Health	Commodities				Total Expenditures	Cash Balance Dec 31	

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

NON-BUDGETED FUNDS (E) (Only the actual budget year for 2017 is to be shown)

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Wilson County

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
FEMA Grant	ant.	Emergency Preparedness Grant	redness Grant	Clock Tower Donations	nations	Juvenile Justice Authority	Authority	Diversion Fees	Fees		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	
Cash Balance Jan 1	0	Cash Balance Jan 1	17,065	Cash Balance Jan 1	_	Cash Balance Jan 1	65,128	Cash Balance Jan 1	15,125	97,319	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
		Intergovernmental				Intergovernmental		Licenses, Fees & Permits			
		Federal Grantd	860'6	Donations	125	Federal Financial Assist	0	Officer Fees	9,100		
Balance Adjustment						Cancelled Encumbrance	0				
Total Receipts	0	Total Receipts	860'6	Total Receipts	125	Total Receipts	0	Total Receipts	9,100	18,323	
Resources Available:	0	Resources Available:	26,163	Resources Available:	126	Resources Available:	65,128	Resources Available:	24,225	115,642	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
		Public Safety	-	General Government		General Government		General Government			
		Contractual Services	5,562	Contractual Services	112	Personal Services	0	Contractual Services	10,496		
		Commodities	512			Contractual Services	65,128				
						Employee Benefits	0				
						Health Savings	0				
						Reimbursed Expense	0				
						Public Safety					
						Reimbursed Expense	0				
Total Expenditures	0	Total Expenditures	6,074	Total Expenditures	112	Total Expenditures	65,128	Total Expenditures	10,496	81,810	
Cash Balance Dec 31	0	Cash Balance Dec 31	20,089	Cash Balance Dec 31	14	Cash Balance Dec 31	0	Cash Balance Dec 31	13,728	33,831	* *

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

Page No. 25

# NON-BUDGETED FUNDS (F)

2019

(Only the actual budget year for 2017 is to be shown)

Non-Budgeted Funds-F

Wilson County

1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
DHE - BWM Sit	te Cleanup Grai	⟨DHE - BWM Site Cleanup Gran∤Community Colleg	ege Tuition								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	
Cash Balance Jan 1	4,625	Cash Balance Jan 1	3	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		4,628	<b>,</b>
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			,
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0	,
Resources Available:	4,625	Resources Available:	3	Resources Available:	0	Resources Available:	0	Resources Available:	0	4,628	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0	
Cash Balance Dec 31	4,625	Cash Balance Dec 31	3	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	4,628	*

\*\*Note: These two block figures should agree.
See accompanying summary of significant forecast assumptions and accountants' compilation report.
Page No. 26

#### 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.

Г	Prior Year Actual	for 2017	Current Year Estima	te for 2018	Proposed	Budget Year for 201	9 7
ļ*	11101 1001 1100	Actual		Actual	Budget Authority	Amount of 2018	Est.
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	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					0.004.050		
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		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	96,786,893	L	96,115,617	Į	97,031,593		
Outstanding Indebtedness,							
January 1.	2016		2017		2018		
G.O. Bonds	0 1	Г	0 ]	ſ	0]		
Revenue Bonds	0	ŀ	0		0		
Other	<u> </u>	-	0	•	0		
Lease Pur. Princ.	694.806	F	536,787	•	835,763		
Total	694.806	ļ-	536,787		835,763		
*Tax rates are expressed in		H-		ŧ.	,/		
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	,552	
L		L		t.	, , , , , , , , , , , , , , ,		

Rhonda Willard

Clerk

### NOTICE OF BUDGET HEARING

	Prior Year Act	ual for 2017	Current Year Esti	mate for 2018	***************************************	Proposed Budget	Year for 2019	
Other County		Actual		Actual	Budget Authority	Amount of 2018	July 1, 2018	Est.
Special District Funds	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	Estimated Valuation	Tax Rate*
Wilson County Rural Fire District N	75,125	0.953	77,500	0.975	80,500	71,632	76,409,433	0.937
				,				
			***************************************					
***************************************								
Totals	75,125	0.953	77,500	0.975	80,500	71,632		0.937

	*Tax	rates	are	expressed	in	mills
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Rhonda Willard
Clerk

# 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
TOTAL	6,413,292	66.095	9,534

Valuation: 97,031,593

Valuation Factor: 97,031.593

Neighborhood Revitalization Subj to Rebate: 144,237

Neighborhood Revitalization factor: 144.237

<sup>\*\*</sup>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.

#### <u>Receipts</u>

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.