

### INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

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

Management is responsible for (1) the accompanying historical financial statement of the Wilson County, Kansas, included in the accompanying prescribed form for the year ended December 31, 2018, in accordance with the regulatory basis of accounting of the State of Kansas and the Kansas Department of Administration - Municipal Services, and for determining that the regulatory basis of accounting is an acceptable financial reporting framework (historical statement) and (2) the accompanying forecasted budgets in the accompanying prescribed form of the Wilson County, Kansas for the years ending December 31, 2019 and 2020 and the related summaries of significant assumptions in accordance with guidelines for the presentation of a financial forecast established by the America Institute of Certified Public Accountants (AICPA) (forecast). We have performed compilation engagements on the historical statement and the forecasts 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 statement or examine or review the forecasts 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 the historical financial statement or the forecasts. The forecasted results may not be achieved as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

We draw attention that the basis of accounting for the historical financial statement and forecasts included in the accompanying prescribed form under the regulatory basis of the State of Kansas 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.

JARRED, GILMORE & PHILLIPS, PA

Jarred, Gienow : Andips, PA

Certified Public Accountants

Chanute, Kansas July 31, 2019

### **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 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

				2020 Adopted Budget	
		Page	Budget Authority	Amount of 2019	County Clerk's
Table of Contents:		No.	for Expenditures	Ad Valorem Tax	Use Only
Computation to Determine Limit for 2	2020	2			
Allocation of Vehicle Taxes Schedule of Transfers	**	3 4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	4,544,556	3,618,465	
Road & Bridge	68-5,101	8	2,531,240	1,892,422	
Ambulance	65-6113	9	363,800	331,670	
Appraiser's Cost	19-436	9	295,410	254,943	
Conservation District	2-1907b	10	27,000	25,043	
Direct Election	25-2201a	10	72,398	65,104	
Economic Development	19-4102	11	14,639	,	-
Extension Council	2-610	11	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Health	65-204	12	231,742		
Historical Society	19-2651	12	5,500	4,523	
Hospital Maintenance	19-4606	13	111,000	99,586	
Mental Health	19-4004	13	52,000	45,682	
Intellectual Disability	19-4004	14	26,500	22,654	
Noxious Weed	2-1318	14	59,670	44,159	
Special Program for the Elderly	12-1680	15	66,200	61,023	-
Special Bridge	68-1135	15	100,000	27,250	
Special Liability	75-6110	16	9,768	21,230	
Special Alcohol Program	75-0110	17	13,845		1
Special Parks and Recreation		17	2,658		
Fourism and Convention Promotion		18	3,466		
Special Noxious Weed		18	40,412		
-	,	19	40,412	)·	
Emergency Telephone Service					
Non-Budgeted Funds-A		21			
Non-Budgeted Funds-B		22			
Non-Budgeted Funds-C		23			
Non-Budgeted Funds-D		24			
Non-Budgeted Funds-E		25			
Non-Budgeted Funds-F		26			
Totals		XXXXX	8,571,804	6,492,522	
Budget Summary		27			
Budget Summary2		28			County Clerk's Use Or
Neighborhood Revitalization Rebate		29			
					Nov 1, 2019 Total
Rural Fire District No. 1	19-3601	20	80,500	70,951	Assessed Valuation
Assisted by:		Tax Lid I	Limit (from Computat	ion Tab)	6,638,540
Philip A. Jarred, CPA			County need to hold a		NO
arred, Gilmore & Phillips, PA		-			212

Assisted by:		Tax Lid Limit (from Computation Tab)	6,638,540
Philip A. Jarred, CPA	•	Does the County need to hold an election?	NO
Jarred, Gilmore & Phillips, PA			
Address:	-		
1815 S Santa Fe, PO Box 779	-		
Chanute, KS 66720			
Email:	-		
ojarred@jgppa.com			
Attest:	2019		
County Clerk	•	Governing Body	

Wilson County

### **CERTIFICATE (2)**

				2020 Propo	sed Budget	
	96	Page	Budget Authority	Amount of 2019	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 Dist	19-3601	20	80,500	70,951	77,068,139	0.921
						_
		ļ				
						_
TOTALS		xxxxxx	80,500	70,951		0.921

**Amount of Levy** + \$ \_\_\_\_\_6,413,294

### Wilson County

### Computation to Determine Limit for 2020

2.	Total tax levy amount in 2019 budget Other tax entity levy in 2019 budget Other tax entity levy in 2019 budget Net tax levy	+ - -	\$ - \$ - \$ -	6,413,294 0 0 6,413,294
	2020 Budget Percentage Adjustments			
4.	New improvements, remodeling and renovations for 2019 : + 559,61	14		
5.	Increase in personal property for 2019 :  5a. Personal property 2019 + 5,769,874  5b. Personal property 2018 - 6,065,966  5c. Increase in personal property (5a minus 5b) + (Use Only if > 0)	0		
6.	Valuation of property that has changed in use during 2019 : + 476,28	38		
7.	Expiration of property tax abatements +	0		
8.	Expiration of TIF, Rural Housing, and NR Districts + (Incremental assessed value over base)	0		
9.	Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	12		
10.	Total estimated valuation July 1, 2019 97,902,872			
11.	Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	17		
12.	Percentage adjustment increase (12 times 3)	+	\$_	68,584
13.	Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		_	1.50%
14.	Consumer Price Index adjustment (Line 3 times Line 14)		\$_	96,199
15.	Total Percentage Adjustments		\$ <u>_</u>	164,783

### 2020 Revenue Adjustments

16.	Property tax revenues for debt service in 2020 budget: Property tax revenues for debt service in 2019 budget: Increase property tax revenues spent on debt service	+ .	0 0
17.		+ .	0
	(Do not include amounts already reported in debt service levy)  Property tax revenues spent for public building commission and lease payments in the 2018 budget: Increase property tax revenues spent on public building commission and lease payments		0
18.		+ .	0
19.	Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:	+ _	0
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 2020 budget:	+ -	0
21.	Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:	+ -	0
22.	Law enforcement expenses - 2020 budget:  Law enforcement expenses - 2019 budget:  CPI adjustment  Increased law enforcement expenses in 2020 budget:  (Do not include building construction or remodeling costs)  + 1,884,541  - 1,884,541  - 1,861,583  27,924	+ _	0
23.	Fire protection expenses - 2020 budget:  Fire protection expenses - 2019 budget:  CPI adjustment Increased fire protection expense in 2020 budget:  (Do not include building construction or remodeling costs)	+ _	0
24.	Emergency medical expenses - 2020 budget:  Emergency medical expenses - 2019 budget:  CPI adjustment  Increased emergency medical expenses in 2020 budget:  (Do not include building construction or remodeling costs)  + 363,800  - 298,855  4,483	+ _	60,462
25.	Total Revenue Adjustments	-	60,462

6,228,034

Yes

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

26.	Other tax entity levy - 2020 budget: Other tax entity levy - 2020 budget: Other tax entity levy - 2020 budget:	+++++	0 0
27. 28.	Total Levies on Behalf of Another Political or Governmental Subdivision  Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	0
29.	Total Computed Tax Levy		6,638,540

### Other Tests - Property Tax Decline

**Exemption from Election Requirment** 

2016 Tax Levy (Less Levy for other Governmental Units)

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

2010 Tax Ecty (Bess Bety for other Governmental Offics)	0,220,034	
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
2019 Tax Levy (Less Levy for other Governmental Units)	6,413,294	None
() () ioi omoi oo ommonia omio)	0,113,271	110110
Average Tax Levy (last three years)	6,356,174	
CPI Adjustment of 0.025	158,904	
· ·		
Average Tax Levy Adjusted by CPI	6,515,078	
2020 Total Tax Levy (Less Levy for Other Governmental Units)	6,492,522	
2020 Total Tax Bevy (Bess Bevy for Other Governmental Onits)	0,492,322	
Exemption from Election Requirement	Yes	
	2 40	
U .		
Other Tests - Lost Valuation Test		
Assessed Valuation Loss	0	
	· ·	
2020 Tax Levy (Less Levy for other Governmental Units)	6,492,522	
2019 Tax Levy (Less Levy for other Governmental Units)	6,413,294	
Change in Levy	79,227	
Change in Levy	19,221	
CPI Adjustment		96,199
	(( ))(	90,199
2020 Mill Rate (Less Mills for other Governmental Units)	66.316	
Long of Aggregad Valuation Multiplied by 2020 Mill Date		•
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		0 0 100
Total Adjustment for Loss of Assessed Valuation		96,199

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

Budgeted Funds	Ad Valorem Levy		All	Allocation for Year 2020	020	
for 2019	Tax Year 2018	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,604,156	333,973	7,524	19,795	18,650	0
Debt Service						
Road & Bridge	1,786,528	165,546	3,730	9,813	9,243	0
Ambulance	248,245	23,003	518	1,364	1,284	0
Appraiser's Cost	257,247	23,837	537	1,413	1,331	0
Conservation District	19,419	1,799	41	107	100	0
Direct Election	43,579	4,038	91	239	225	0
Economic Development						
Extension Council						
Health	167,014	15,476	349	917	864	0
Historical Society	4,701	436	10	26	24	0
Hospital Maintenance	93,149	8,632	194	512	482	0
Mental Health	45,186	4,187	94	248	234	0
Intellectual Disability	20,074	1,860	42	110	104	0
Noxious Weed	26,533	2,459	55	146	137	0
Special Program for the Eld	50,347	4,665	105	277	260	0
Special Bridge	47,116	4,366	86	259	244	0
Special Liability	0	0	0	0	0	0
TOTAI	6 412 205	204 277	17.788	700.50	201.00	
IOIAL	0,413,293	294,211	13,388	35,226	33,182	0
County Treas Motor Vehicle Estimate	le Estimate	594,277				
County Treas Recreational Vehicle Estimate	Vehicle Estimate	,	13,388			
County Treas 16/20M Vehicle Estimate	icle Estimate			35,226		
County Treas Commercial Vehicle Tay Estimate	Vehicle Tax Estimate	1			33 182	
County 11cas Commercial	CINCIC LAS ESUMBER				22,102	
County Treas Watercraft Tax Estimate	ax Estimate					0
Motor Vehicle Factor	·	0.09266				
	The second secon					
Re	Recreational Vehicle Factor	actor	0.00209			
	16	16/20M Vehicle Factor	ctor	0.00549		
			Commercial Vehicle Factor	icle Factor	0.00517	
				יייייייייייייייייייייייייייייייייייייי		

## Wilson County

Schedule of Transfers

Fund Transferred	-		_	50000	TIGITO
_	Fund I ransferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2018	2019	2020	Statute
	Special Equipment Reserv	15,000	1	ı	K.S.A. 19-119
Road & Bridge	Special Highway	190,135	1	1	K.S.A. 68-590
Road & Bridge	Special Machinery	300,000	1	1	K.S.A. 19-119
Motor Vehicle Operating   Special Equipment Reserv	Special Equipment Reserv	5,000	1	ı	K.S.A. 19-119
Noxious Weed	Special Noxious Weed	1	ı	1	K.S.A. 2-1318
Motor Vehicle Operating  General	General	46,967	44,000	44,000	K.S.A 8-145
Extension Council	General	712	1	ı	K.S.A. 79-2958
		7			
	Total	557,814	44,000	44,000	
	Adjustments*		44,000	44,000	
	Adjusted Totals	557,814	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

State of Kansas County 2020

Wilson County

## STATEMENT OF INDEBTEDNESS

	Date of	Date of	Interest Rate	Amount	Beginning Amount Outstanding	Date	Date Due	Amo 20	Amount Due 2019	Amc 2	Amount Due 2020
	Issue	Ketirement	%	Issued	Jan 1,2019	Interest	Principal	Interest	Principal	Interest	Principal
				×							
					0			0	0	0	0
Total Revenue Bonds					0			0	0	0	0
					0			0	0	0	0
Total Indebtedness					o			٥	0	•	•

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

		Term of	Interest	Total Amount	Principal	Payments	Payments
Items Purchased	Contract Date	Contract (Months)	Rate %	Financed (Beginning Principal)	Balance On Jan 1.2019	Due 2019	Due
TAC Controls	8/14/2007	180	4.64	715,281	240.456	67.245	67 245
Komatsu Wheel Loader	5/21/2015	09	2.39	100,000	41,383	21,475	21,475
Caterpillar 140H Motor Grader	4/1/2016	48	1.99	135,000	55,621	28,657	28.657
2 Caterpillar Motor Graders	7/6/2017	09	2.75	341,760	277,218	74,069	74,069
							60%
							×
							3
				Totals	614.678	191 445	191 445

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

Wilson County 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	864,995	486,688	260,72:
Receipts:			
Ad Valorem Tax	2,955,430	3,496,031	xxxxxxxxxxxxxxxxx
Delinquent Tax	106,549	108,125	
Motor Vehicle Tax	319,029	293,101	333,973
Recreational Vehicle Tax	7,209	6,638	
16/20M Vehicle Tax	18,559	16,107	19,795
Commercial Vehicle Tax	18,023	16,466	18,650
Watercraft Tax	0	0	(
Gross Earnings (Intangible) Tax	0	0	(
LAVTR	0	0	(
City and County Revenue Sharing	0	0	C
Mineral Production Tax	12,942	7,325	7,325
Transient Guest Tax	0	0	0
Interest on Tax	117,975	65,000	65,000
Oil and Gas Depletion Fund	0	0	0
Local Alcoholic Liquor Tax	2,662	4,738	2,657
Mortgage Registration	13,990	0	0
Officer Fees	116,871	80,000	80,000
Landfill Fees (Solid Waste)	74,167	80,000	80,000
Capital Lease Proceeds	0	0	0
Operating transfers from			
Motor Vehicle Operating Fund	46,967	44,000	44,000
Residual Transfers from:			
Extension Council Fund	712	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	17,039	15,000	15,000
Neighborhood Revitalization Rebate	-1,066	-5,350	-8,754
Miscellaneous	41,994	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,869,054	4,227,181	770,758
Resources Available:	4,734,048	4,713,869	1,031,483

rces Available: 4,734,048 4,713,869 1,031,483
See accompanying summary of significant forecast assumptions and accountant's compilation report.

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Wilson County 2020

FUND PAGE - GE	ENERAL
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FUND PAGE - GENERAL	7		
Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2018	Estimate for 2019	Year for 2020
Resources Available:	4,734,048	4,713,869	1,031,483
Expenditures:	71 725	04.717	06.154
County Commission	71,735	84,717	
County Clerk County Treasurer	151,530 191,810	153,097	
County Attorney	191,810	210,199	
Register of Deeds	121,990	190,202 132,113	
Indigent Defense	172,111	132,113	
Unified Court	73,751	80,410	
Courthouse General	458.948	590,000	
Data Processing (GIS)	59,204	71,067	
County Coordinator	63,286	65,071	
Zoning	05,200	1,000	
Maintenance	114,843	116,980	
Sheriff	1,864,936	1,861,583	
E911 - Dispatch	292,681	295,115	
Juvenile Detention	44,410	51,256	
Emergency Preparedness	31,368	33,434	
Capital Outlay Projects - Public Safety	20,640	35,000	
Coroner	25,023	25,000	
Agriculture Appropriations	17,200	17,200	
Economic Development (Industrial Park)	0	8,000	
Landfill	315,370	326,000	
Household Hazardous Waste	0	1,700	
Social Services for Aged and Poor	0	4,000	4,000
Operating Transfers to:	0	0	0
Capital Outlay	0	0	78,223
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	. 0	. 0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal			151156
Subtotal	4,247,360	4,453,144	4,544,556
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	4,247,360	4,453,144	4,544,556
Unencumbered Cash Balance Dec 31	486,688		xxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	4,394,789	4,453,144	4,544,556
		Appropriated Balance	1,5 11,550
		re/Non-Appr Balance	4,544,556
	an Emperium	Tax Required	3,513,073
г	Delinquent Comp Rate:	3.0%	105,392
L		2019 Ad Valorem Tax	
	Amount of 2	LOID AU VAIDICIII TAX	3,618,465

### FUND PAGE - GENERAL DETAIL

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Expenditures	Actual for 2018	Estimate for 2019	Year for 2020
Expenditures:			
County Commission			
Personal Services	41,806	51,000	52,550
Contractual Services	1,474	750	1,400
Commodities	16	100	0
Employee Benefits	26,631	30,467	29,825
Health Savings	1,808	2,400	2,400
Total	71,735	84,717	86,175
County Clerk Personal Services	101.427	100.040	104.000
Contractual Services	101,427	100,940	104,000
Commodities	4,698	4,040	4,545
Capital Outlay	922	1,500	1,500
Employee Benefits	39,315	1,000 43,217	1,000 43,255
Health Savings	4,800	2,400	
Reimbursed Expense	(29)	2,400	2,400
Total	151,530	153,097	156,700
County Treasurer	151,550	155,097	130,700
Personal Services	95,533	113,300	113,300
Contractual Services	35,346	13,670	13,750
Commodities	2,833	3,650	3,650
Employee Benefits	52,427	75,579	71,890
Health Savings	5,672	4,000	4,000
Total	191,810	210,199	206,590
County Attorney			===,=,=,=
Personal Services	98,397	105,100	105,000
Contractual Services	9,139	31,550	32,025
Commodities	2,560	2,000	2,000
Capital Outlay	438	1,000	1,000
Employee Benefits	42,790	48,952	48,450
Health Savings	3,200	1,600	1,600
Total	156,523	190,202	190,075
Register of Deeds			
Personal Services	74,187	75,324	77,590
Contractual Services	4,097	5,110	5,175
Commodities	2,928	1,854	2,810
Capital Outlay	2,274	4,635	4,635
Employee Benefits	35,303	43,590	30,625
Health Savings	3,200	1,600	1,600
Total Indigent Defense	121,990	132,113	122,435
Contractual Services	207,635	100,000	100.000
Reimbursed Expense	(35,524)	100,000	100,000
Total	172,111	100,000	100,000
Unified Court	1/2,111	100,000	100,000
Contractual Services	50,584	65,000	65,000
Commodities	17,488	11,410	11,410
Capital Outlay	7,989	4,000	4,000
Reimbursed Expense	(2,311)	4,000	4,000
Total	73,751	80,410	80,410
Courthouse General	75,751	00,110	00,410
Contractual Services	242,690	300,000	300,000
Commodities	97,343	75,000	75,000
Capital Outlay	67,245	215,000	215,000
Employee Benefits	10,714	0	0
Health Savings	48,484	0	0
Reimbursed Expense	(7,529)	0	0
Total	458,948	590,000	590,000
		2,0,000	270,300
Total - Page 7b	1,398,399	1,540,738	1,532,385
See accompanying summary of signi-			milation manaut

Wilson County 2020

FUND PAGE - GENERAL Adopted Budget	Prior Year	Current Year	Dropogod Dudget
General Fund - Detail Expend	Actual for 2018	Estimate for 2019	Proposed Budget Year for 2020
Expenditures:	Actual for 2018	Estimate for 2019	rear for 2020
Data Processing (GIS)			
Personal Services	34,719	35,440	36,505
Contractual Services	7,788	17,100	16,825
Commodities	1,773	1,000	1,500
Capital Outlay	0	2,000	2,000
Employee Benefits	13,325	14,727	14,215
Health Savings	1,600	800	800
Reimbursed Expense	0	000	000
Total	59,204	71,067	71,845
County Coordinator	5,201	7 2,007	71,013
Personal Services	43,589	44,445	45,780
Contractual Services	2,738	2,490	2,725
Commodities	293	500	500
Capital Outlay	211	500	500
Employee Benefits	14,856	16,336	15,840
Health Savings	1,600	800	800
Total	63,286	65,071	66,145
Zoning	12,300	,-,*	50,110
Contractual Services	0	600	1,000
Commodities	0	400	500
Total	0	1,000	1,500
Maintenance			1,000
Personal Services	62,536	62,882	64,770
Contractual Services	1,792	370	650
Commodities	6,510	6,800	6,800
Capital Outlay	782	1,000	1,000
Employee Benefits	40,023	44,328	44,385
Health Savings	3,200	1,600	1,600
Total	114,843	116,980	119,205
Sheriff			,
Personal Services	995,668	970,803	999,930
Contractual Services	207,835	247,900	252,800
Commodities	373,476	242,500	248,500
Capital Outlay	45,388	5,000	5,000
Employee Benefits	414,053	470,580	478,511
Health Savings	44,130	24,800	24,800
Reimbursed Expense	(215,614)	(100,000)	(125,000)
Total	1,864,936	1,861,583	1,884,541
E911 - Dispatch			
Personal Services	171,070	196,576	200,000
Contractual Services	68	1,000	1,000
Commodities	705	1,000	1,000
Capital Outlay	37,049	1,000	0
Employee Benefits	74,188	90,739	85,080
Health Savings	9,600	4,800	4,800
Total	292,681	295,115	291,880
Juvenile Detention			
Contractual Services	44,410	51,256	47,462
Total	44,410	51,256	47,462
Emergency Preparedness			
Personal Services	21,564	21,860	22,520
Contractual Services	2,890	3,150	3,150
Commodities	3,236	4,075	4,075
Employee Benefits	3,678	4,349	4,425
Reimbursed Expense	0	0	0
Health Savings	0	0	0
Total	31,368	33,434	34,170
Total - Page7c	2,470,728	2,495,506	2,516,748
See accompanying summary of			

### FUND PAGE - GENERAL

FUND PAGE - GENERAL			
Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Expend	Actual for 2018	Estimate for 2019	Year for 2020
Expenditures:			
Capital Outlay Projects - Public Safety			
Capital Outlay	35,000	35,000	35,000
Reimbursed Expense	(14,360)	0	0
Total	20,640	35,000	35,000
Coroner			
Contractual Services	27,970	25,000	25,000
Reimbursed Expense	(2,947)	0	0
Total	25,023	25,000	25,000
Agriculture Appropriations			
Contractual Services - Fair & Fair Building	17,200	17,200	17,500
Total	17,200	17,200	17,500
Economic Development (Industrial Park)			
Capital Outlay	0	8,000	8,000
Total	0	8,000	8,000
Landfill			
Contractual Services	156,096	165,500	165,000
Commodities	159,275	157,500	158,000
Capital Outlay	0	3,000	3,000
Total	315,370	326,000	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
Operating Transfers to:			
Special Equipment Reserve Fund	0	0	0
Special Machinery Fund	0	0	0
W124470			
Total	0	0	0
			has been a second
Total - Page7d	378,233	416,900	417,200

### FUND PAGE - GENERAL

FUND PAGE - GENERAL			
Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Expend	Actual for 2018	Estimate for 2019	Year for 2020
Expenditures:			
Capital Outlay			
Capital Outlay Capital Outlay	0	0	78,223
			70,220
Tatal	0		70.000
Total	0	0	78,223
Total	0	0	
			- Mile
T-1-1			
Total	0	0	Ĵ
Total	0	0	(
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Total	0	0	(
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Total Total	0	0	(
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100000000000000000000000000000000000000			
Total	0	0	C
Гotal - Page7e	0	0	78,223

Total - Page7e
See accompanying summary of significant forecast assumptions and accountant's compilation report.

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Page 7e

### **FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Total	0	0	
1			1000
Total	0	0	
Total	0	0	
Total	0	0	
	· ·	0	
Total	0	0	(
			-
Total	0	0	(
rotal rotal	0	0	(
Гotal - Page 7f	0	0	(
		U	
Total - Page7b	1,398,399	1,540,738	1,532,385
Total - Page 7c	2,470,728	2,495,506	2,516,748
Fotal - Page7d	378,233	416,900	417,200
Total - Page7e	0	0	78,223
Total Detail Expenditures**	4,247,360	4,453,144	4,544,550

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

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

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Wilson County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

FUND PAGE FOR FUNDS WITH A TAX I			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Road & Bridge	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	204,125	63,196	C
Receipts:			
Ad Valorem Tax	1,761,844		xxxxxxxxxxxxxxxx
Delinquent Tax	48,810	53,596	
Motor Vehicle Tax	140,952	174,679	
Recreational Vehicle Tax	3,172	3,956	
16/20M Vehicle Tax	10,234	9,599	9,813
Commercial Vehicle Tax	7,608	9,814	9,243
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	6,184	3,500	3,500
Special City & County Highway	447,996	446,503	447,655
Sale of Surplus Property	4,466	0	0
			-
	-		
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-635	-2,666	-4,922
Miscellaneous	6,431	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,437,061	2,431,913	693,937
Resources Available:	2,641,186	2,495,109	693,937

Wilson County

FUND PAGE - ROAD	
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FUND PAGE - ROAD			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Road & Bridge	Actual for 2018	Estimate for 2019	Year for 2020
Resources Available:	2,641,186	2,495,109	693,937
Maintenance			
Personal Services	566,758	595,000	
Contractual Services	69,312	75,120	
Commodities	1,111,061	885,049	919,735
Capital Outlay	28,558	617,255	617,255
Employee Benefits	281,985	326,685	319,180
Health Savings	42,902	16,000	16,000
Reimbursed Expense	-12,721	-20,000	(20,000)
Operating Transfers to:	1		
Special Highway Fund	190,135	0	0
Special Machinery Fund	300,000	0	0
	· ·		
	***		~
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,577,990	2,495,109	2,531,240
Unencumbered Cash Balance Dec 31	63,196		xxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	2,577,990	2,521,560	2,531,240
_		-Appropriated Balance	
		ure/Non-Appr Balance	2,531,240
	-	Tax Required	1,837,303
Г	Delinquent Comp Rate:	3.0%	55,119
		2019 Ad Valorem Tax	1,892,422

Amount of 2019 Ad Valorem Tax 1,892,422

FUND PAGE FOR FUNDS W	VITH A TAX LEVY
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Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	14,911	43,679	6,262
Receipts:			
Ad Valorem Tax	249,148	240,798	xxxxxxxxxxxxxxxx
Delinquent Tax	7,854	7,447	9,660
Motor Vehicle Tax	21,779	24,702	23,003
Recreational Vehicle Tax	492	559	518
16/20 M Vehicle Tax	1,280	1,357	1,364
Commercial Vehicle Tax	1,229	1,388	1,284
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	878	500	500
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-90	-368	-801
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	282,569	276,383	35,528
Resources Available:	297,479	320,062	41,790
Expenditures:			
Public Safety			
Contractual Services	253,800	313,800	363,800
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			0
Total Expenditures	253,800	313,800	363,800
Unencumbered Cash Balance Dec 31	43,679	6,262	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	263,800	313,800	
	Non-	-Appropriated Balance	
	Total Expendit	ure/Non-Appr Balance	363,800
	•	Tax Required	
Г	Delinquent Comp Rate:	3.0%	9,660
	Amount of	2019 Ad Valorem Tax	331,670

Adopted Budget	Prior Year	Current Year	Proposed Budget
Appraiser's Cost	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	51,091	28,040	12,466
Receipts:			
Ad Valorem Tax	221,596		xxxxxxxxxxxxxxxx
Delinquent Tax	7,819	7,718	
Motor Vehicle Tax	21,992	21,975	
Recreational Vehicle Tax	496	498	
16/20 M Vehicle Tax	1,388	1,208	
Commercial Vehicle Tax	1,224	1,235	1,331
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	784	500	500
Officer Fees	1,412	1,000	1,000
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-80	-382	-616
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	256,630	283,281	35,427
Resources Available:	307,722	311,321	47,893
Expenditures:			
General Government			
Personal Services	135,933	149,825	149,825
Contractual Services	51,025	43,140	43,145
Commodities	6,913	10,100	10,100
Employee Benefits	77,130	92,590	89,140
Health Savings	8,800	3,200	3,200
Reimbursed Expense	-119	0	0
Operating Transfers to		1	
Special Equipment Reserve	0	0	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	279,681	298,855	295,410
Unencumbered Cash Balance Dec 31	28.040		XXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	292,113	298.855	295,410
random rumomy rumount.		-Appropriated Balance	273,410
		ure/Non-Appr Balance	295,410
	rotal Expellult	Tax Required	247,517
1	Delinquent Comp Rate:	3.0%	7.426
		2019 Ad Valorem Tax	254,943
	Amount of	2017 Au valoiciil lax	234,943

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Conservation District	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	824	2,640	0
Receipts:			
Ad Valorem Tax	23,658	18,837	xxxxxxxxxxxxxxxx
Delinquent Tax	732	582	669
Motor Vehicle Tax	2,066	2,341	1,799
Recreational Vehicle Tax	47	53	41
16/20 M Vehicle Tax	122	129	107
Commercial Vehicle Tax	116	132	100
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	83	25	25
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-9	-29	-55
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	26,816	22,070	2,686
Resources Available:	27,640	24,710	2,686
Expenditures:			
Agriculture			
Contractual Services	25,000	24,710	25,000
Cash Forward (2020 column)	0	0	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	25,000	24,710	27,000
Unencumbered Cash Balance Dec 31	2,640		xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	25,000	25,000	27,000
	Non-	Appropriated Balance	· ·
	Total Expenditu	re/Non-Appr Balance	27,000
		Tax Required	24.314
I	Delinquent Comp Rate:	3.0%	729
		2019 Ad Valorem Tax	25,043
Adamiad Dudusi			25,015

Adopted Budget

Adopted Dudget			
	Prior Year	Current Year	Proposed Budget
Direct Election	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	8,962	12,576	2,809
Receipts:			
Ad Valorem Tax	48,235	42,272	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,296	1,307	1,896
Motor Vehicle Tax	3,956	4,778	4,038
Recreational Vehicle Tax	89	108	91
16/20 M Vehicle Tax	267	263	239
Commercial Vehicle Tax	217	268	225
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	168	50	50
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-17	-65	-157
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	54,211	48,981	6,382
Resources Available:	63,173	61,557	9,191
Expenditures:		,	
General Government			
Personal Services	0	15,000	15,000
Contractual Services	16,125	24,100	24,250
Commodities	19,684	15,500	15,500
Capital Outlay	0	2,000	15,000
Employee Benefits	0	2,148	2,648
Health Savings	0	0	0
Reimbursed Expense	-212	0	0
Operating Transfers to			
Special Equipment Reserve Fund	15,000	0	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	50,597	58,748	72,398
Unencumbered Cash Balance Dec 31	12,576		XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	53,905	58.748	72,398
2010/2017/2020 Budget Authority Amount:		Appropriated Balance	12,398
		are/Non-Appr Balance	72.200
	i otai Expendin		72,398
		Tax Required	63,208
D	elinquent Comp Rate:	3.0%	1,896
	Amount of 2	2019 Ad Valorem Tax	65,104

FUND PAGE FOR FUNDS WITH A TAX	LEVY		
Adopted Budget	Prior Year	Current Year	Proposed Budget
Economic Development	Actual for 2018	Estimate for 2019	Year for 2020

Unencumbered Cash Balance Jan 1	18,439	14.639	11.000
		11,057	14,639
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	10	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20 M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Mineral Production Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	11	0	0
Resources Available:	18,450	14,639	14,639
Expenditures:			
Economic Development			
Contractual Services	3,811	0	14,639
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,811	0	14,639
Unencumbered Cash Balance Dec 31	14,639	14,639	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	18,251	18,439	14,639
5	Non-	-Appropriated Balance	,
	Total Expendit	ure/Non-Appr Balance	14,639
	at the state of th	Tax Required	0
D	elinguent Comp Rate:	3.0%	0
_		2019 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Extension Council	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	862	0	0
Receipts:	002		
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
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	
Watercraft Tax	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	U	0	U
Total Receipts	0	0	0
Resources Available:	862	0	0
Expenditures:	802	0	U
Agriculture	150		
Contractual Services	150	0	0
Residual Transfers to			
General Fund	712	0	0
			_
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	862	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	6,863	0	0
	Nor	-Appropriated Balance	
	Total Expendi	ture/Non-Appr Balance	0
	81	Tax Required	0
1	Delinquent Comp Rate:	3.0%	0
·		2019 Ad Valorem Tax	
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See accompanying summary of significant forecast assumptions and accountant's compilation report.

FUND PAGE FOR FUNDS WITH A TAX	LEVY
Adopted Budget	Pı

Adopted Budget	Prior Year	Current Year	Proposed Budget
Health	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	222,151	338,477	301,904
Receipts:			
Ad Valorem Tax	245,855	162,003	xxxxxxxxxxxxxxx
Delinquent Tax	7,478	5,011	0
Motor Vehicle Tax	22,287	24,375	15,476
Recreational Vehicle Tax	505	552	
16/20 M Vehicle Tax	1,062	1,340	917
Commercial Vehicle Tax	1,300	1,369	864
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	864	500	500
State and Federal Grants	157,997	0	0
Contracts with Other Governments	19,322	0	0
Officer Fees	0	0	0
Service Fees	46,248	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-89	-248	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			- 0.00
Total Receipts	502,830	194,902	18,106
Resources Available:	724,981	533,379	320,010
Expenditures:			
Health			
Personal Services	214,517	250,000	242,000
Contractual Services	62,041	49,950	59,000
Commodities	12,990	15,300	60,300
Capital Outlay	0	7,000	7,000
Employee Benefits	84,852	105,225	102,442
Health Savings	12,104	4,000	4,000
Reimbursed Expense	0	-200,000	-243,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	386,504	231,475	231,742
Unencumbered Cash Balance Dec 31	338,477		XXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	535,603	231,475	231,742
,,		-Appropriated Balance	251,712
		ure/Non-Appr Balance	231,742
		Tax Required	0
D	-1: C B-4	2.00/	0

Noi	1-Appropriated Balance	
Total Expendi	ture/Non-Appr Balance	231,742
	Tax Required	0
Delinquent Comp Rate:		0
Amount of	2019 Ad Valorem Tax	0
Prior Year	Current Year	Proposed Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Historical Society	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	20	291	506
Receipts:			
Ad Valorem Tax	4,677	4,560	xxxxxxxxxxxxxx
Delinquent Tax	145	141	117
Motor Vehicle Tax	378	460	436
Recreational Vehicle Tax	8	10	10
16/20 M Vehicle Tax	28	25	26
Commercial Vehicle Tax	20	26	24
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	16	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-2	-7	-10
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,271	5,215	603
Resources Available:	5,291	5,506	1,109
Expenditures:			1,102
Culture and Recreation			
Contractual Services	5,000	5,000	5,000
- Communication Services	3,000	5,000	5,000
Cash Forward (2020 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	291	506	xxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	5,000	5,500	5,500
Non-Appropriated Balance			
	Total Expendit	ure/Non-Appr Balance	
		Tax Required	4,391
D	elinquent Comp Rate:	3.0%	132
	Amount of	2019 Ad Valorem Tax	4,523

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Hospital Maintenance	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	428	5,358	1,717
Receipts:			,
Ad Valorem Tax	99,216	90,355	xxxxxxxxxxxxxxxx
Delinquent Tax	3,248	2,794	
Motor Vehicle Tax	8,923	9,833	8,632
Recreational Vehicle Tax	202	223	194
16/20 M Vehicle Tax	524	540	512
Commercial Vehicle Tax	503	552	482
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	350	200	200
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-36	-138	-233
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	112,930	104,359	12,598
Resources Available:	113,358	109,717	14,315
Expenditures:		, , , , , , , , , , , , , , , , , , ,	
Health			
Contractual Services	108,000	108,000	108,000
Cash Forward (2020 column)	0	0	3,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	108,000	108,000	111,000
Unencumbered Cash Balance Dec 31	5,358	1,717	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	108,000	111,000	111,000
	Non-	-Appropriated Balance	
		ure/Non-Appr Balance	111,000
	•	Tax Required	96,685
1	Delinquent Comp Rate:	3.0%	2,901
		2019 Ad Valorem Tax	99,586

			77,500
Adopted Budget	Prior Year	Current Year	Proposed Budget
Mental Health	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	3	2,050	1,615
Receipts:			
Ad Valorem Tax	39,154	43,831	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,272	1,355	
Motor Vehicle Tax	3,512	3,877	4,187
Recreational Vehicle Tax	79	88	94
16/20 M Vehicle Tax	207	213	248
Commercial Vehicle Tax	198	218	234
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	138	50	50
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-14	-67	-110
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	44,547	49,565	6,034
Resources Available:	44,550	51,615	7,649
Expenditures:		W-	
Health			
Contractual Services	42,500	50,000	50,000
Cash Forward (2020 column)	0	0	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	42,500	50,000	52,000
Unencumbered Cash Balance Dec 31	2,050		xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	42,500	52,000	52,000
		-Appropriated Balance	
		ure/Non-Appr Balance	
	p-man	Tax Required	
n	elinquent Comp Rate:	3.0%	1.331
D		2019 Ad Valorem Tax	45,682
	Amount of	2017 Au valoiciii Idx	43,082

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Intellectual Disability	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	837	1,914	1,785
Receipts:			
Ad Valorem Tax	20,723	19,472	xxxxxxxxxxxxxxxxx
Delinquent Tax	671	602	660
Motor Vehicle Tax	1,861	2,053	1,860
Recreational Vehicle Tax	42	46	42
16/20 M Vehicle Tax	110	113	110
Commercial Vehicle Tax	105	115	104
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	73	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-7	-30	-55
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	23,578	22,371	2,721
Resources Available:	24,414	24,285	4,506
Expenditures:			
Health			
Contractual Services	22,500	22,500	24,500
Cash Forward (2020 column)	0	0	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	22,500	22,500	26,500
Unencumbered Cash Balance Dec 31	1,914	1,785	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	22,500	24,500	26,500
<del>-</del>	Non	-Appropriated Balance	,,
	Total Expendit	ure/Non-Appr Balance	26,500
		Tax Required	21,994
Delinquent Comp Rate: 3.0%			660
		2019 Ad Valorem Tax	22,654

			22,034
Adopted Budget	Prior Year	Current Year	Proposed Budget
Noxious Weed	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	10,515	20,465	12,716
Receipts:			
Ad Valorem Tax	30,356	25,737	xxxxxxxxxxxxxxxxx
Delinquent Tax	874	796	1,346
Motor Vehicle Tax	2,650	3,005	2,459
Recreational Vehicle Tax	60	68	55
16/20 M Vehicle Tax	115	165	146
Commercial Vehicle Tax	156	169	137
Watercraft Tax	0	0	0
In Lieu of Tax	0	0	0
Mineral Production Tax	106	50	50
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-11	-39	-112
Miscellaneous	2	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	34,309	29,951	4,081
Resources Available:	44,824	50,416	16,797
Expenditures:	,		
Agriculture			
Contractual Services	1,882	21,200	21,000
Commodities	21,305	16,500	37,500
Capital Outlay	0	0	0
Employee Benefits	1,171	0	1,170
Operating Transfers to:			
Special Noxious Weed Fund	0	0	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	24,358	37,700	59,670
Unencumbered Cash Balance Dec 31	20,465	12,716	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	35,700	39,700	59,670
	Non-	-Appropriated Balance	
		ure/Non-Appr Balance	59,670
		Tax Required	42,873
	Delinguent Comp Rate:	3.0%	1,286
		2019 Ad Valorem Tax	44.159
	i anount or		44,157

Wilson County 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Program for the Elderly	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	462	3,335	0
Receipts:			
Ad Valorem Tax	58,044	48,836	xxxxxxxxxxxxxxxx
Delinquent Tax	1,902	1,511	1,687
Motor Vehicle Tax	5,224	5,749	4,665
Recreational Vehicle Tax	118	130	105
16/20 M Vehicle Tax	307	316	277
Commercial Vehicle Tax	295	323	260
Watercraft Tax	0	0	0
Mineral Production Tax	205	100	100
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-21	-75	-140
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	66,073	56,890	6,954
Resources Available:	66,535	60,225	6,954
Expenditures:			
Social Services for the Aged and Poor			
Contractual Services	63,200	60,225	63,200
Cash Forward (2020 column)	0	0	3,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	63,200	60,225	66,200
Unencumbered Cash Balance Dec 31	3,335	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	63,200	63,200	66,200
	Non	-Appropriated Balance	
	Total Expendit	ure/Non-Appr Balance	66,200
		Tax Required	59,246
Π	Delinquent Comp Rate:	3.0%	1,777
	Amount of	2019 Ad Valorem Tax	61,023

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Bridge	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	716	83,070	67,849
Receipts:			
Ad Valorem Tax	336,098		xxxxxxxxxxxxxxxx
Delinquent Tax	834	1,414	794
Motor Vehicle Tax	0	33,280	4,366
Recreational Vehicle Tax	0	754	98
16/20 M Vehicle Tax	0	1,829	259
Commercial Vehicle Tax	0	1,870	244
Watercraft Tax	0	0	0
Mineral Production Tax	1,149	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	-70	-66
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	338,080	84,779	5,695
Resources Available:	338,796	167,849	73,544
Expenditures:			
Public Works			
Contractual Services	248,827	100,000	100.000
Capital Outlay	6.899	0	0
	0,077		
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	255,726	100,000	100,000
Unencumbered Cash Balance Dec 31	83,070	67,849	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	337,193	100,000	100,000
5	Non	-Appropriated Balance	
		ure/Non-Appr Balance	100,000
	Prince	Tax Required	26,456
т	Delinquent Comp Rate:	3.0%	794
		2019 Ad Valorem Tax	
	Amount of	2017 Au Valoiciil Tax	27,250

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Liability	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	9,767	9,768	9,768
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	1	0	0
Motor Vehicle Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20 M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Mineral Production Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1	0	0
Resources Available:	9,768	9,768	9,768
Expenditures:	.,,.,,,	2,700	21,100
General Government			
Contractual Services	0	0	9,768
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	9,768
Unencumbered Cash Balance Dec 31	9,768	9,768	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	10,017	9,767	9,768
	Non-	-Appropriated Balance	
	Total Expenditu	ure/Non-Appr Balance	9,768
	•	Tax Required	0
D	elinquent Comp Rate:	3.0%	0
		2019 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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 (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp		AUT 1000 NOT	
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0		xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	0	0	0
zero-zero-zeaget ramorny ranount.	Non	-Appropriated Balance	
		ure/Non-Appr Balance	0
	Total Expellent	Tax Required	
	D-1:	3.0%	
	Delinquent Comp Rate:		0
	Amount of	2019 Ad Valorem Tax	0

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Alcohol Program	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	2,578	2,578
Receipts:			
Local Alcoholic Liquor Tax	11,289	8,711	11,267
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	11,289	8,711	11,267
Resources Available:	11,289	11,289	13,845
Expenditures:			
Health			
Contractual Services	8,711	8,711	13,845
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	8,711	8,711	13,845
Unencumbered Cash Balance Dec 31	2,578	2,578	0
2018/2019/2020 Budget Authority Amount:	8,711	8,711	13,845

### Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Parks and Recreation	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	1	1
Receipts:			
Local Alcoholic Liquor Tax	2,662	4,738	2,657
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,662	4,738	2,657
Resources Available:	2,662	4,739	2,658
Expenditures:			
Culture and Recreation			
Contractual Services	2,661	4,738	2,658
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,661	4,738	2,658
Unencumbered Cash Balance Dec 31	1	1	0
2018/2019/2020 Budget Authority Amount:	7,476	4,738	2,658

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Tourism and Convention Promotion			
	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	3,304	3,266	3,366
Receipts:			4
Transient Guest Tax	88	100	100
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	88	100	100
Resources Available:	3,391	3,366	3,466
Expenditures:			
Economic Development			
Contractual Services	125	0	3,466
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	125	0	3,466
Unencumbered Cash Balance Dec 31	3,266	3,366	0
2018/2019/2020 Budget Authority Amount:	3,539	3,504	3,466

### Adopted Budget

Prior Year	Current Year	Proposed Budget
Actual for 2018	Estimate for 2019	Year for 2020
40,412	40,412	40,412
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
40,412	40,412	40,412
0	0	40,412
0	0	0
0	0	0
0	0	40,412
40,412	40,412	0
70,533	40,412	40,412
	Actual for 2018 40,412  0 0 0 40,412  0 40,412  0 40,412	Actual for 2018 Estimate for 2019 40,412 40,412  0 0 0 0 0 0 0 0 0 0 0 0 0 40,412 40,412  0

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Emergency Telephone Service</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Officer Fees	0	0	0
Emergency Telephone Tax	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Public Safety			
Contractual Services	0	0	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

Adopted Budget

Adopted Dauget			
	Prior Year	Current Year	Proposed Budget
0	Actual for 2018	Estimate for 2019	Year for 2020
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 (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

### FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,000	2,510	
Receipts:	1,000	2,310	3,293
Ad Valorem Tax	71,237	69 483	xxxxxxxxxxxxxx
Delinquent Tax	1,325	2,149	
Motor Vehicle Tax	5,291	5,692	-
Recreational Vehicle Tax	136	142	
16/20M Vehicle Tax	467	464	
Commercial Vehicle Tax	243	253	244
Watercraft Tax	0	0	
LAVTR	0	0	0
Mineral Production	311	100	100
Willicial Floddetion	311	100	100
2			
Interest on Idle Funds	0	^	
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0		0
Does misc. exceed 10% of Total Receipts	0	0	0
	70.010	70.202	7.45
Total Receipts	79,010	78,283	
Resources Available:	80,010	80,793	10,940
Expenditures: Public Safety			
	77.500	77.500	77.500
Contractual Services	77,500	77,500	77,500
		-	
Cash Forward (2020 column)	0	0	3,000
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	77,500	77,500	80,500
Unencumbered Cash Balance Dec 31	2,510		xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	78,575	80,500	80,500
		-Appropriated Balance	
	Total Expendit	ure/Non-Appr Balance	80,500
		Tax Required	69,560
	Delinquent Comp Rate:	2.0%	1,391
		2019 Ad Valorem Tax	
	01	I un	10,731

Wilson County

NON-BUDGETED FUNDS (A) (Only the actual budget year for 2018 is to be shown)

יון דיין יין יין איין איין איין איין איין	*		5	(out) the actual onaget year for 2010 is to be shown)	of mad in	10110 20 01 CI 0107	hun				
Non-Budgeted Funds-A	nnds-A										
(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
Special Equipment Reserve	nt Reserve	Special Highw	ıway	Special Machinery	inery	Motor Vehicle Operating	perating	Prosecuting Attorney Training	ney Training		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	
Cash Balance Jan 1	88,595	Cash Balance Jan 1	304,428	Cash Balance Jan 1	351,245	Cash Balance Jan 1	44,263	Cash Balance Jan 1	20,193	808,724	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Operating Transfers from:		Intergovernmental		Operating Transfers from		Licenses, Fees & Permits		Licenses, Fees & Pennits			
Motor Vehicle Operatin	5,000	Special City & County I	76,659	Road and Bridge	300,000	Officer Fees	139,201	Officer Fees	2,621		
Appraiser's Cost Fund	0	Operating Transfers from		General Fund	0						
Direct Election Fund	15,000	Road and Bridge	190,135	Other Receipts							
General Fund	0			Sale of Surplus Property	20,950						
Total Receipts	20,000	Total Receipts	266,794	Total Receipts	320,950	Total Receipts	139,201	Total Receipts	2,621	749,565	
Resources Available:	108,595	Resources Available:	571,221	Resources Available:	672,195	Resources Available:	183,463	Resources Available:	22,814	1,558,289	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
General Government		Public Works		Public Works		General Government		General Government			
Capital Outlay	0	Contractual Services	264,990	Capital Outlay	343,191	Personal Services	45,961	Contractual Services	1,554		
		Commodities	0			Contractual Services	17,913				
						Commodities	3,805				
						Employee Benefits	20,256				
						Health Savings	3,202				
						Operating Transfers to					
						General Fund	46,967				
						Special Equipment Rese	5,000				
Total Expenditures	0	Total Expenditures	264,990	Total Expenditures	343,191	Total Expenditures	143,104	Total Expenditures	1,554	752,839	
Cash Balance Dec 31	108,595	Cash Balance Dec 31	306,232	Cash Balance Dec 31	329,004	Cash Balance Dec 31	40,359	Cash Balance Dec 31	21,260	805,450	* *

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

805,450

Wilson County

NON-BUDGETED FUNDS (B) (Only the actual budget year for 2018 is to be shown)

Non Budgated Funds D	D opan			(Only the actual budget year for 2016 is to be shown)	in year Jor	2010 is 10 <i>0e sno</i> v	wn				
(1) Fund Name:	d-colin	(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name.			
becial Law Enfor	cement Tru	pecial Law Enforcement Trulounty Treasurer's Technologlegister of Deeds Technolog County Clerk's Technology DOJ Equitable Sharing Program	Technolog	Register of Deeds 7	<b>Fechnolog</b>	County Clerk's Te	schnology	OJ Equitable Sha	ring Progran		
Unencumbered		Unencumbered		Unencumbered		Unencumbered	S	Unencumbered	)	Total	
Cash Balance Jan 1	11,579	Cash Balance Jan 1	7,987	Cash Balance Jan 1	23,007	Cash Balance Jan 1	7,987	Cash Balance Jan 1	25,438	75,998	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Licenses, Fees & Permits		Intergovernmental		Licenses, Fees & Permits		Licenses, Fees & Permits		Other Receipts			
Officer Fees	3,197	Officer Fees	2,672	Officer Fees	10,688	Officer Fees	2,672	Sale of Confiscations	0		
Total Receipts	3,197	Total Receipts	2,672	Total Receipts	10,688	Total Receipts	2,672	Total Receipts	0	19,229	
Resources Available:	14,776	Resources Available:	10,659	Resources Available:	33,695	Resources Available:	10,659	Resources Available:	25,438	95,227	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
Public Safety				General Government							
Contractual Services	0			Contractual Services	3,126						
Commodities	0										
Capital Outlay	7,779										
Total Expenditures	7,779	Total Expenditures	0	Total Expenditures	3,126	Total Expenditures	0	Total Expenditures	0	10,905	
Cash Balance Dec 31	6,997	Cash Balance Dec 31	10,659	Cash Balance Dec 31	30,569	Cash Balance Dec 31	10,659	Cash Balance Dec 31	25,438	84,322	*
										84,322	* *
						E					

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

### Wilson County

## NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-C

\* \* \* \* Total 96,155 91,447 909,96 5,159 451 Registered Offenders Fees 17,732 21,699 21,699 3,967 3,967 0 0 (5) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Intergovernmental Unencumbered Total Receipts Commodities Officer Fees Public Safety Expenditures: Receipts: (3) Fund Name: (4) Fund Name: Sheriff's Special Donations community Corrections Gran 0 0 0 0 0 0 0 0 0 0 0 Cancelled Encumbrance Contractual Services Reimbursed Expense Cash Balance Dec 31 Resources Available: Employee Benefits Cash Balance Jan 1 Total Expenditures Personal Services Intergovernmental Unencumbered Total Receipts Expenditures: Public Safety State Grant Receipts: 5,455 1,192 1,192 6,647 6,647 0 0 Contractual Services Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Federal Grants Unencumbered Other Receipts Total Receipts Expenditures: Public Safety Receipts: 608'29 608,79 62,809 Special Permit Fees 0 0 0 0 Licenses, Fees & Pennits (2) Fund Name: Contractual Services Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Public Works Officer Fees Receipts: Sheriff's Equipment Reserve 451 451 451 451 0 0 0 0 Licenses, Fees & Permits Operating Transfers from (1) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Capital Outlay General Fund Officer Fees Total Receipts Expenditures: Public Safety

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

96,155

Wilson County

NON-BUDGETED FUNDS (D) (Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-D

		Г	Т	7							1						Г	*	* 
		Total	105,207						178,577	283,784							59,729	224,055	224,055
	nent Block G		1,086						0	1,086							0	1,086	
(5) Fund Name:	munity Development Block G	Unencumbered	Cash Balance Jan 1	Receipts:					Total Receipts	Resources Available:	Expenditures:						Total Expenditures	Cash Balance Dec 31	
	1gs		99,430		178,577		0		178,577	278,007			59,729				59,729	218,278	:
(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	į
	s Program		3,466						0	3,466			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				Total Expenditures	Cash Balance Dec 31	
	ant		1,224						0	1,224			0				0	1,224	
(2) Fund Name:	SLVC Gran	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 2018 is to be shown)

Non-Budgeted Funds-E

Wilson County

		_	_	7							_	_								*	*
		Total	33,831							44,642	78,473								29,368	49,105	49,105
	Fees		13,728			14,261				14,261	27,989			10,571					10,571	17,418	
(5) Fund Name:	Diversion Fees	Unencumbered	Cash Balance Jan 1	Receipts:	Licenses, Fees & Pennits	Officer Fees				Total Receipts	Resources Available:	Expenditures:	General Government	Contractual Services					Total Expenditures	Cash Balance Dec 31	
	Authority		0			0		0		0	0			0				0	0	0	
(4) Fund Name:	Juvenile Justice Authority	Unencumbered	Cash Balance Jan 1	Receipts:	Intergovernmental	Federal Financial Assiss		Cancelled Encumbrance		Total Receipts	Resources Available:	Expenditures:	General Government	Contractual Services				Reimbursed Expense	Total Expenditures	Cash Balance Dec 31	ļ
	onations		14			11,906			7	11,906	11,920			11,906					11,906	14	
(3) Fund Name:	Clock Tower Donations	Unencumbered	Cash Balance Jan 1	Receipts:		Donations				Total Receipts	Resources Available:	Expenditures:	General Government	Contractual Services					Total Expenditures	Cash Balance Dec 31	
	dness Gran		20,089			18,475				18,475	38,564			6,610	281				168'9	31,673	
(2) Fund Name:	mergency Preparedness Grar	Unencumbered	Cash Balance Jan 1	Receipts:	Intergovernmental	Federal Grants				Total Receipts	Resources Available:	Expenditures:	Public Safety	Contractual Services	Commodities				Total Expenditures	Cash Balance Dec 31	
	ant.		0					0		0	0			0					0	0	
(1) Fund Name:	FEMA Grant	Unencumbered	Cash Balance Jan 1	Receipts:				Balance Adjustment		Total Receipts	Resources Available:	Expenditures:	Health	Commodities					Total Expenditures	Cash Balance Dec 31	

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

# NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2018 is to be shown)

Only the o (Only the o

Wilson County

\* \* \* \* Total 52,576 57,204 4,628 51,076 6,128 6,128 0 0 0 0 (5) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Receipts: ural Opportunity Zone Gran 1,500 1,500 1,500 0 0 (4) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: State Grants Receipts: 51,076 51,076 51,076 51,076 51,076 0 0 Wilson County 911 Emergency Telephone Ta (3) Fund Name: Contractual Services Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Public Safety Receipts: KDHE - BWM Site Cleanul Community College Tuition n 0 0 (2) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Receipts: 4,625 4,625 4,625 0 0 (1) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Receipts:

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

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

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### The governing body of

Wilson County

will meet on August 21, 2019 at 10:00 AM at County Commission Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

L	Prior Year Actual	for 2018	Current Year Estimat	e for 2019	Proposed	Budget Year for 202	0
		Actual		Actual	Budget Authority	Amount of 2019	Est.
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	Tax Rate*
General	4,247,360	32.238	4,453,144	37.265	4,544,556	3,618,465	36.960
Road & Bridge	2,577,990	19.213	2,495,109	18.472	2,531,240	1,892,422	19.330
Ambulance	253,800	2.717	313,800	2.567	363,800	331,670	3.388
Appraiser's Cost	279,681	2.417	298,855	2.660	295,410	254,943	2.604
Conservation District	25,000	0.258	24,710	0.201	27,000	25,043	0.256
Direct Election	50,597	0.526	58,748	0.451	72,398	65,104	0.665
Economic Development	3,811				14,639		
Extension Council	862						
Health	386,504	2.681	231,475	1.727	231,742		
Historical Society	5,000	0.051	5,000	0.049	5,500	4,523	0,046
Hospital Maintenance	108,000	1.082	108,000	0.964	111,000	99,586	1.017
Mental Health	42,500	0.427	50,000	0.468	52,000	45,682	0.467
Intellectual Disability	22,500	0.226	22,500	0.208	26,500	22,654	0.231
Noxious Weed	24,358	0.331	37,700	0.275	59,670	44,159	0.451
Special Program for the E	63,200	0.633	60,225	0.521	66,200	61,023	0.623
Special Bridge	255,726	3,661	100,000	0.488	100,000	27,250	0.278
Special Liability			,		9,768		
Special Alcohol Program	8,711		8,711		13,845	-	
Special Parks and Recreat	2,661		4.738		2,658		
Tourism and Convention	125				3,466		-
Special Noxious Weed			1)		40,412		
Emergency Telephone Ser					,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Non-Budgeted Funds-A	752,839						
Non-Budgeted Funds-B	10,905						
Non-Budgeted Funds-C	451						
Non-Budgeted Funds-D	59,729						
Non-Budgeted Funds-E	29,368					***************************************	
Non-Budgeted Funds-F	51,076						
Totals	9,262,756	66,461	8,272,715	66.316	8,571,804	6,492,522	66.316
Less: Transfers	557,814	00,101	0,272,713	00.510	0,571,004	0,472,322	00.510
Net Expenditure	8,704,942		8,272,715	-	8,571,804		
Total Tax Levied	6,387,315	-	6,413,294	ļ,	XXXXXXXXXXXXXXXXX		
Assessed Valuation	96,115,617		96,719,448	É	97,902,872		
Outstanding Indebtedness,							
January 1,	2017		2018		2019		
G.O. Bonds	0	Г	0	Г	0		
Revenue Bonds	0	-	0	- H	0		
Other	0	-	0	-	0		
Lease Pur. Princ.	536,787	F	835,763	F	614,678		
Total	536,787	-	835,763	-	614,678		
*Tax rates are expressed in		<u>_</u>	033,703	Ŀ	014,078		
Rural Fire District No. 1		0.075	77 500 T	0.020 T	00 coo T	70.051	0.001
Kurai Fire District NO. 1	77,500 75,482,465	0.975	77,500 76,387,597	0.938	80,500 77,068,139	70,951	0.921

Clerk

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

Page No.

Wilson County

## NOTICE OF BUDGET HEARING

	9 Est.	_														
Year for 2020	July 1, 2019 Estimated Valua	77,068,139														
Proposed Budget Year for 2020	Amount of 2019 Ad Valorem Tax	70,951														
	Budget Authority for Expenditures	80,500														
mate for 2019	Actual Tax Rate*	0.938														
Current Year Estimate for 2019	Expenditures	77,500									λ.					
tal for 2018	Actual Tax Rate*	0.975														
Prior Year Actual	Expenditures	77,500														
	Other County Special District Funds	Wilson County Rural Fire Distri														

<sup>\*</sup>Tax rates are expressed in mills

### 2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	3,625,160	37.028	8,754
Debt Service	0		0
Road & Bridge	2,038,440	20.821	4,922
Ambulance	331,670	3.388	801
Appraiser's Cost	254,943	2.604	616
Conservation District	22,983	0.235	55
Direct Election	65,104	0.665	157
Economic Development	0	2000	0
Extension Council	0		0
Health	0		0
Historical Society	4,008	0.041	10
Hospital Maintenance	96,496	0.986	233
Mental Health	45,682	0.467	110
Intellectual Disability	22,654	0.231	55
Noxious Weed	46,219	0.472	112
Special Program for the Eld	57,933	0.592	140
Special Bridge	27,250	0.278	66
Special Liability	0		0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	6,638,542	67.807	16,031

2019 July 1 Valuation:	97,902,872
Valuation Factor:	97,902.872
Neighborhood Revitalization Subj to Rebate:	236,411
Neighborhood Revitalization factor:	236.411

<sup>\*\*</sup>This information comes from the 2020 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, 2019 and 2020

This financial forecast presents, to the best of management's knowledge and belief, the County's expected summarized financial information for the forecasted periods. Accordingly, the forecast reflects management's judgement as of July 31, 2019, 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, 2019

Forecasted results for the year ending December 31, 2019, were calculated by utilizing the adopted 2019 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 2019.

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 2019 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, 2020

Forecasted results for the year ending December 31, 2020, were based upon the forecasted results of operations for the year ending December 31, 2019. With the exception of the items listed below, receipts and expense amounts from 2019 were used for 2020.

### 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 2020 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.