

2023 | Annual Budget

# Miami County

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**MIAMI COUNTY, KANSAS  
2023 ADOPTED BUDGET**

**JANUARY 1 – DECEMBER 31, 2023**

**MISSION STATEMENT**

To provide the community with quality professional services and effective use of resources through responsive, interactive, and progressive government; to safeguard community trust and funding; and, to promote and enhance the highest possible quality of life, while respecting individual rights and human dignity.



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October 20<sup>th</sup>, 2022

Dear honorable Board of Miami County Commissioners and citizens of Miami County,

On behalf of the county staff, I am pleased to present the 2023 Operating Budget and Capital Improvement Program for Miami County, Kansas. The 2023 Budget is the eighteenth budget developed during my tenure as Miami County's administrator. This budget highlights our focused, conservative approach to Miami County's finances.

The County strives to be a good steward of taxpayers' dollars by providing quality public services at a reasonable cost. A budget sets forth a plan to achieve a governing body's priorities to improve the community. This budget outlines how public resources will allow our municipality to meet this expectation. In effect, the priorities and policies of the governing body are subject to change over time as elected officials shift the focus of the County's efforts to reflect the community's interests and needs.

Locally elected officials work through a process to identify community priorities and allocate public resources toward the programs and projects that enhance the community's well-being. Elected officials struggle to balance the community's many needs and priorities to determine what should receive funding. This challenging task requires the governing body to consider various community perspectives and place values on them to decide how to allocate resources best.

### Approaching the FY 2023 Budget

While I am still uncertain that COVID-19 is entirely behind us, it seems we are through the worst. Producing a budget during these times only further complicates an already large undertaking. The staff has developed a budget that maintains some degree of flexibility to adapt to this ever-changing environment we now find ourselves in during this post-pandemic period.

Miami County's economy has picked up over the past few years, which has directly affected the County's annual budget. The County has five different types of revenue, which support the five levied funds. Along with four additional taxing districts covered within this budget book. Outside of sales tax, many of these revenue streams have remained flat. At the same time, expenditures continue to rise due to inflationary pressure on the economy and increasing employee costs.

The most significant county revenue stream, property taxes, is derived from the value of real estate throughout the County. For 2023 the County's assessed valuation increased by 14.83%, the most significant increase in the previous ten years, while the average during those ten years was 5.29%. Taxes levied did not increase from the budget year 2022 to 2023, remaining constant at **\$23,244,605**.

Budget Year	2018	2019	2020	2021	2022	2023
Assessed Valuation (In Millions)	\$380	\$405	\$436	\$462	\$501	\$575
% Change	3.83%	6.58%	7.65%	5.96%	8.44%	14.77%

The approach to the 2023 budget was slightly different from previous years of the budgeting process. This year's priorities are as follows:

1. Maintain revenue-neutral mill levy.
2. Provide consistent levels of the core services offered from the 2022 budget.
3. Identify, prioritize, and strategically fund projects to accomplish the County's goals.

To accomplish these objectives while in a price-escalating environment, the County will strategically utilize reserves. As the County continues to move forward, it will be essential to receive community feedback. During the upcoming budgeting process, the governing body can utilize its information to prioritize competing priorities while maintaining and delivering a balanced budget.

#### **Budget Highlights, Priorities, and Issues**

- Mill Levy decrease of 14.8%. The mill rate is estimated to decrease from 46.373 to 40.387. Producing the most significant mill rate drop in recent history for Miami County.
- One full-time employee was added to the County Clerk's staff, while the Operations Support Assistant for Economic Development was moved to a full-time employee. The 2023 budget shows a budget savings of **\$225,000** by reallocating the resources of 5.0 unfilled jail staffing positions.
- We prioritized funding for a 2.0% merit increase and cost of living adjustment (COLA) of 2.0% in 2023.
- 2023 will see continual funding of Capital Improvements Projects (CIP) and road maintenance funds. The budget includes **\$3.15 million** for asphalt and rock for the maintenance of county roads, a slight decrease from the 2022 budget.
- Utilization of Reserves. The budget does include using around **\$1 million** of reserve funds to meet ongoing operational expenses.
- Improvements for public safety staff by upgrading five jail staff to deputized sheriffs along with fully funding an additional 12-hour EMS crew stationed out of Louisburg.

#### **Factors Influencing the Budget**

Dealing with the economy's inflationary pressures and supply chain issues weighed heavy on staff's thoughts when developing the 2023 budget. There is never an easy way to pinpoint what the economy will do tomorrow, let alone 18 months from now. However, the staff rose to the occasion, putting together a flexible budget within the restraints of the revenue neutral. Another critical factor we will watch unfold during the 2023 budget will be interest rate hikes and how they will affect the County.

#### **Conclusion**

Balancing the community's needs with available financial resources presents an annual challenge in developing the budget. The 2023 Budget reflects the effort of the governing body and the staff to address the need to provide services and facilities to support our growing community while maintaining a firm financial position. I thank the governing body and staff for their persistent and positive approach during this process.

Sincerely,

Shane Krull, County Administrator

## History



Figure 1 Paola, KS town square early 1900's

The rich history of Miami County began in 1855 under its original name Lykins County. Founded by Johnston Lykins, a well-known missionary, physician, and translator to the local tribes. In 1861 Lykins County re-established as Miami County, after The Miami Indians, who are believed to be of the first Native American settlers in the area. Miami County is comprised of five cities: Paola (County Seat), Osawatomie, Spring Hill, Louisburg, and Fontana. In 1882, a large natural gas deposit was found on the outskirts of Paola. The town became the first in the county to have gas lamps around the town square. Paola also played a crucial role during the civil war. Its town square was the site of a Union Supply Depot.

Osawatomie is best known for being the birthplace of the Kansas Republican Party back in 1859. They are also the site of the Battle of Osawatomie, the largest battle during the guerilla war, best known as The Bleeding Kansas Era. To lead them into battle was non-other than John Brown, an American abolitionist. Today, Osawatomie has The John Brown Park and annual Jamboree in his honor.

On the far north end of the county lies Spring Hill. In 1856 the town was founded by James B Hovey who made remarks about the vast supply of natural resources. He also believed it a wise spot for a town between Olathe and Paola. The city is split between both Miami and Johnson County. Today, the proximity to Olathe and the rural atmosphere like Paola is part of what makes the city so unique.

In the north-east corner of the county is Louisburg, best known for its Cider Mill located off K68 Highway. The mill has been successfully operating since 1977. Today, the Cider Mill remains a family-owned operation as thousands of tourists visit every year.



Figure 2 Louisburg Cider Mill 2005

## Geography

Miami County, located in East-Central Kansas. Comprised of 576 square miles of land and 15 square miles of water. As previously mentioned, the county is home to five cities, all of which run along Highway 169 or Highway 69.

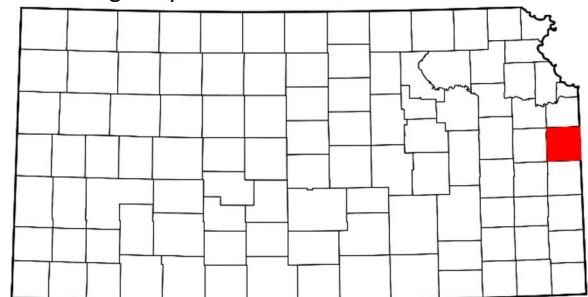


Figure 3 Map outlining Kansas Counties with Miami County being shaded red.

Miami County is mostly an agricultural community with vast farmlands. However, you can also find popular water sources such as Hillsdale Lake, Miola Lake, and Middle Creek Lake.

## Population Trends

Currently, Miami County has just under 34,500 residents. According to the US Census Bureau, the County experienced a growth rate of 5.14% between 2010 and 2022. Growing from 32,787 residents to 34,471.

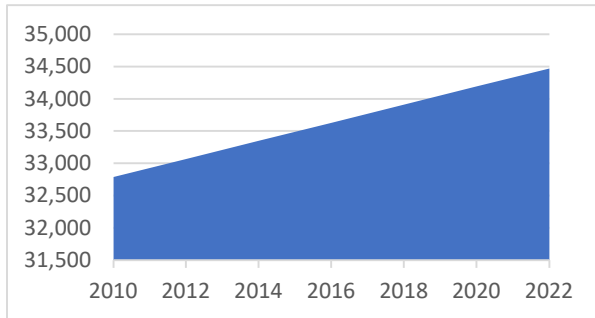


Figure 4 Miami County Kansas population according to US Census

Kansas is comprised of 105 counties: Miami County being the 14<sup>th</sup> largest Kansas county in terms of population. Growth has primarily occurred in the Northeastern region due to its proximity to Johnson County. As we continue to see growth on the northern side of 68 HWY, we will expect to see steady population growth over the next 5-10 years.

## Household Income

Miami County's median income was \$78,717 in 2022, higher than both the US and Kansas median.

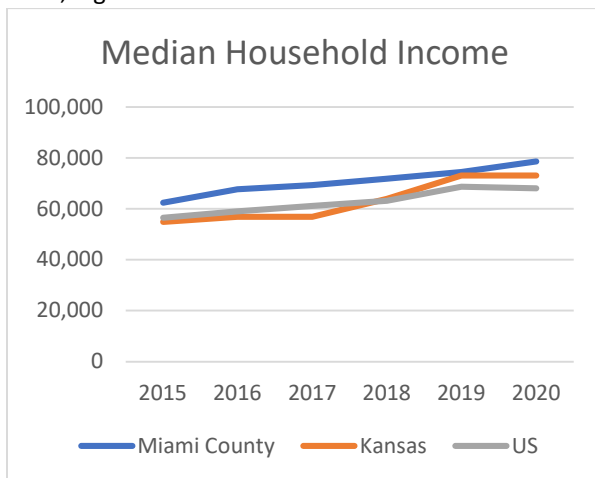


Figure 5 Comparison of Miami County household income to State and US.

## Demographics

As of 2021, there were approximately 14,000 households in Miami County. With an average household size of 2.54. The current racial makeup of Miami County is 92.2% White, 3.7% Hispanic/Latino and <5% American India, Asian, Black, Multi-Racial or Pacific Islander.

## Education

Miami County values education at all levels. As of 2020, 95.6% of county residents held a high school education or higher.

The county contains five school districts:

- USD 230 – Spring Hill
- USD 362 – Prairie View
- USD 367 – Louisburg
- USD 368 – Paola
- USD 416 – Louisburg

In addition to the 5 Unified School Districts, Miami County houses a Fort Scott Community College extension office in Paola. Allowing students to dual enroll in college courses while in High School for college credit. FSCC extension office also provides an opportunity to adults that wish to further their education.

## Age

Miami County's current age breakout:

- 0-24 – 31.78%
- 25-54 – 34.7%
- 55+ – 33.52%

Today, the largest age group is those between the age of 5-17. However, we are seeing a steady decline in the lower age categories. According to the 2022 census data, Miami County is growing older with a 4% increase in population of those above the age of 65.

## Government

### Elected Officials



Figure 6 (L-R) – County Commissioners Tyler Vaughan, George Pretz, Phil Dixon, Danny Gallagher, and Rob Roberts.

Miami County voters elect a five-member board of County Commissioners. The Board of County Commissioners are broken into five separate districts, Fontana, Louisburg, Osawatomie, Paola, and Spring Hill. The chairman and chair pro-tem are appointed yearly by the commission members. The board members serve as a full-time county officials. They meet on a weekly basis for one study session and regular commission meeting, typically on Wednesdays. The board performs both executive and legislative functions and is responsible for policy decisions. All five are elected by their individual districts and serve a four-year, overlapping term.

Commissioner	District	Term Expires
Phil Dixon	District 1	January 2023
Bonnie “Rob” Roberts	District 2	January 2025
George Pretz	District 3	January 2025
Tyler Vaughan	District 4	January 2023
Danny Gallagher	District 5	January 2023

In addition to the Board of County Commissioners, citizens elect five additional positions in Miami County:

- County Attorney – Elizabeth H. Sweeney-Reeder
- County Clerk – Janet White
- Register of Deeds – Jamie Homrighausen
- Sheriff – Frank Kelly
- County Treasurer – Tricia Lee

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## Valuation & Mill Levies

MILL LEVY & VALUATION		
Year	Mill Levy	Assessed Valuation
2012	42.404	346,368,753
2013	45.623	344,515,281
2014	45.666	344,723,397
2015	46.617	357,132,516
2016	49.452	366,730,274
2017	49.395	380,337,795
2018	48.307	405,166,352
2019	46.374	436,574,479
2020	46.373	462,274,146
2021	46.366	501,280,729
<b>2022</b>	<b>40.380</b>	<b>575,657,315</b>

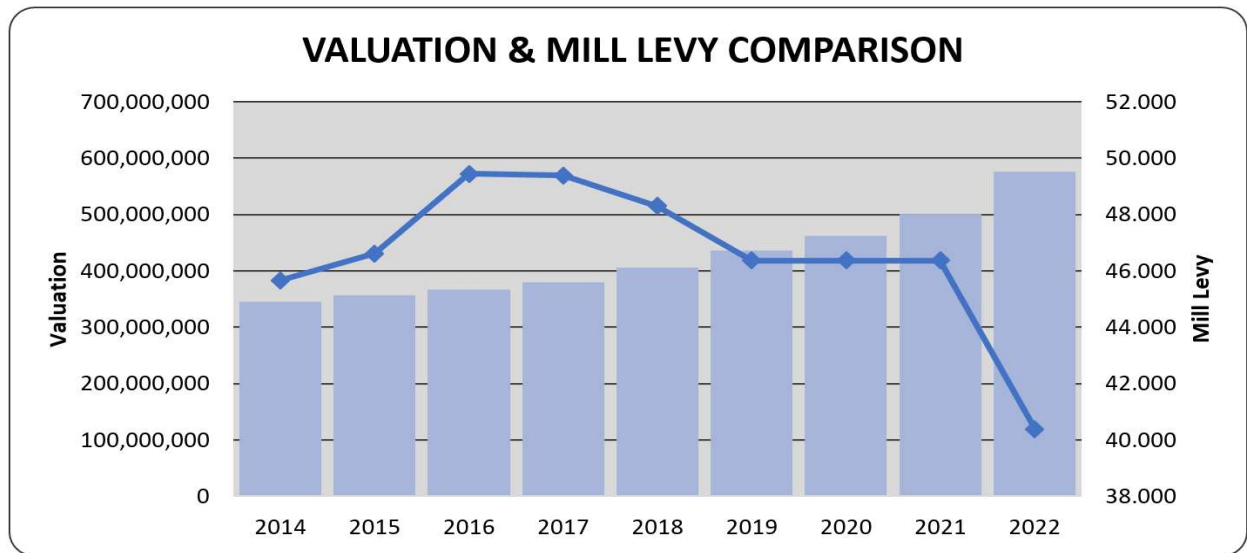
**DETERMINING THE MILL LEVY & VALUATION**

The county's assessed valuation is determined by both property classification and a mathematical factor applied to the appraised value of real estate, personal property and utilities in Miami County.

**Residential Real Estate is assessed at 11.5%**

The county's mill levy is determined by the amount of Ad Valorem (property tax) required to fund the county's projected expenditures for the upcoming year.

**1 Mill = \$1 for each \$1,000 of Assessed Valuation**

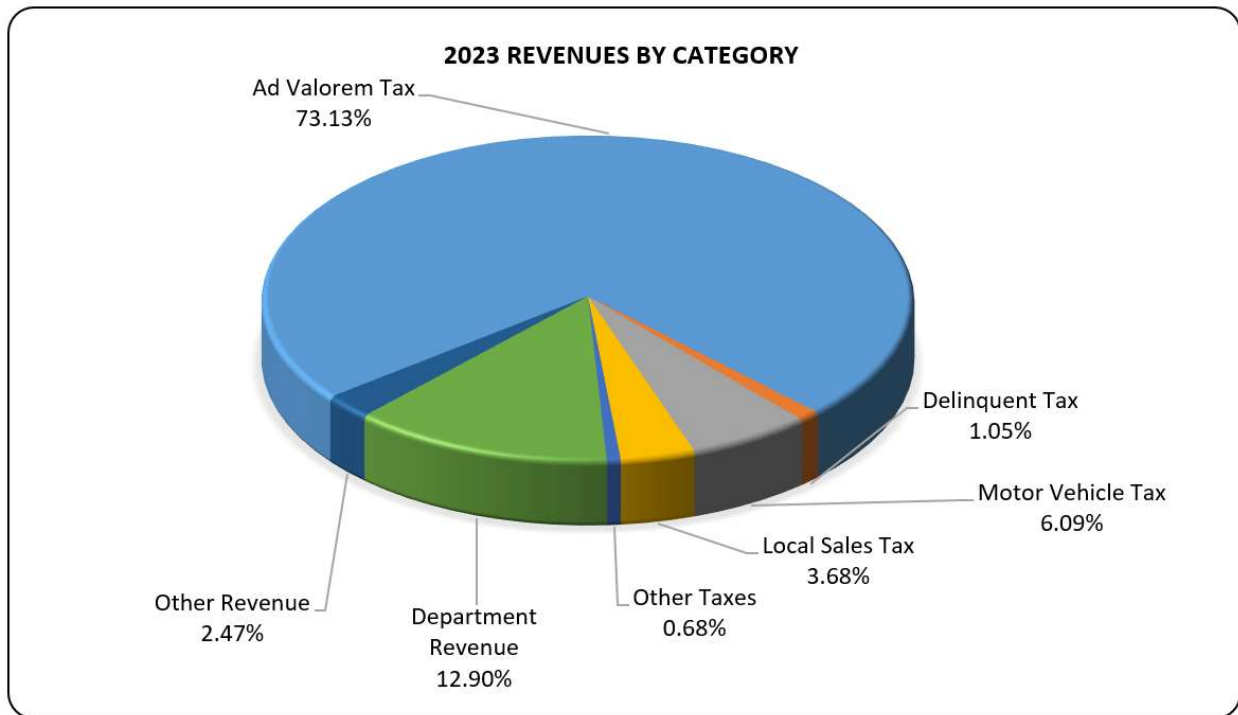


COMPARABLE COUNTIES							
County	2022 Population	2020 Valuation	2020 Levy	2021 Valuation	2021 Levy	2022 Valuation	2022 Levy
Ellis County	29,030	363,233,577	36.757	404,614,287	37.395	458,060,932	37.575
Harvey County	33,892	292,168,593	41.358	327,675,124	42.649	345,866,403	43.604
Lyon County	31,877	308,291,355	60.896	370,497,253	53.281	395,448,834	52.975
McPherson County	30,431	414,034,758	30.158	498,450,177	30.738	514,263,041	30.100
<b>Miami County</b>	<b>34,471</b>	<b>380,337,795</b>	<b>49.395</b>	<b>501,280,729</b>	<b>46.366</b>	<b>575,657,315</b>	<b>40.380</b>

There are 105 counties in the State of Kansas, for our population comparable counties we have chosen those with populations no less than 28,500 and no more than 34,500. Our data was taken from the Kansas Association of Counties "Demographic and Taxation Report".

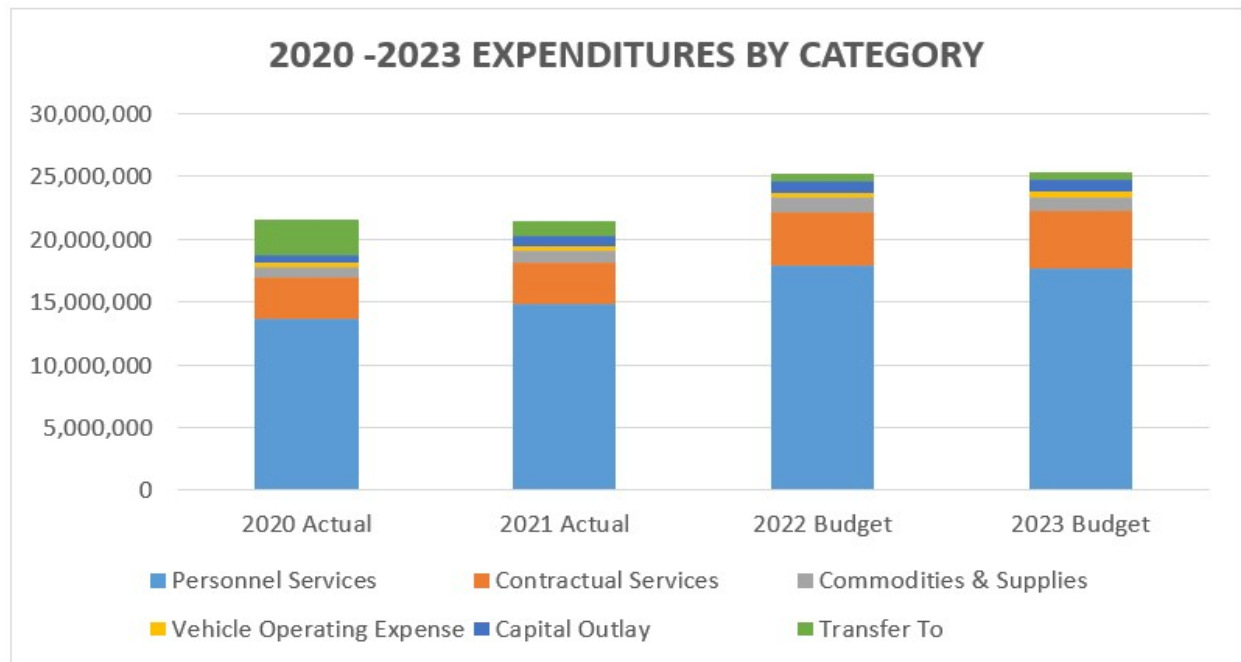
## Miami County General Fund Revenue Overview

REVENUES BY CATEGORY				
Category	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Ad Valorem Tax	14,943,036	14,489,366	16,991,239	17,477,983
Delinquent Tax	286,654	285,254	225,000	250,000
Motor Vehicle Tax	1,766,515	1,839,879	1,315,122	1,456,026
Local Sales Tax	757,317	860,029	800,000	880,000
Other Taxes	207,418	181,721	101,403	162,716
Department Revenue	3,300,644	3,480,481	3,471,351	3,081,801
Other Revenue	245,723	372,631	200,000	590,150
<b>Total Revenues</b>	<b>21,507,307</b>	<b>21,509,361</b>	<b>23,104,115</b>	<b>23,898,676</b>



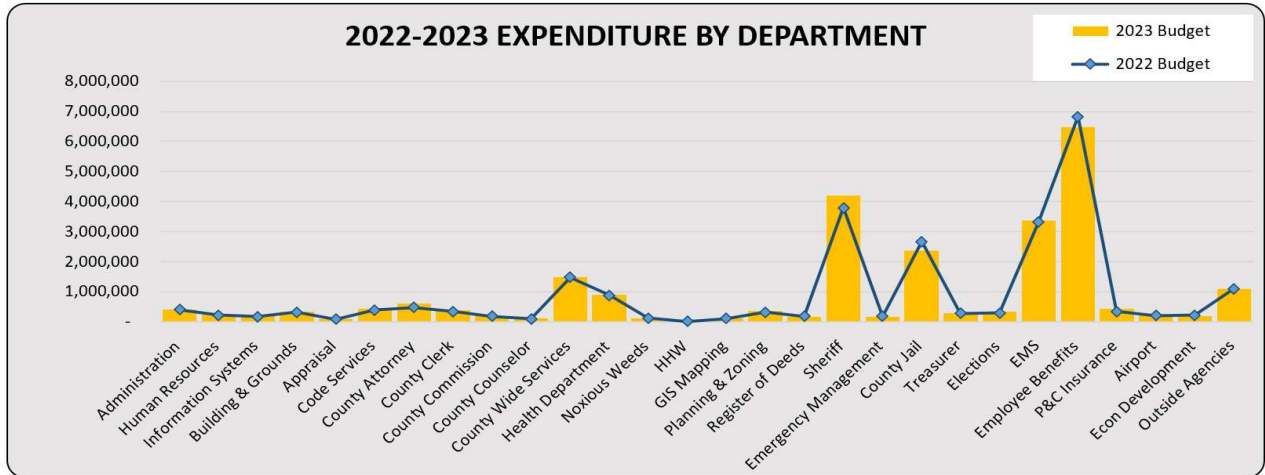
## Miami County General Fund Expenditure Overview

EXPENDITURE SUMMARY BY CATEGORY				
Expenditure Category	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Personnel Services	13,713,374	14,798,923	17,854,391	17,654,934
Contractual Services	3,234,804	3,406,274	4,359,023	4,591,342
Commodities & Supplies	895,718	886,885	1,088,139	1,111,282
Vehicle Operating Expense	342,136	411,634	440,652	477,552
Capital Outlay	560,424	783,781	853,016	907,697
Operational Transfer	2,828,203	1,123,000	625,440	563,440
<b>Total Expenditures</b>	<b>21,574,659</b>	<b>21,410,497</b>	<b>25,220,661</b>	<b>25,306,247</b>

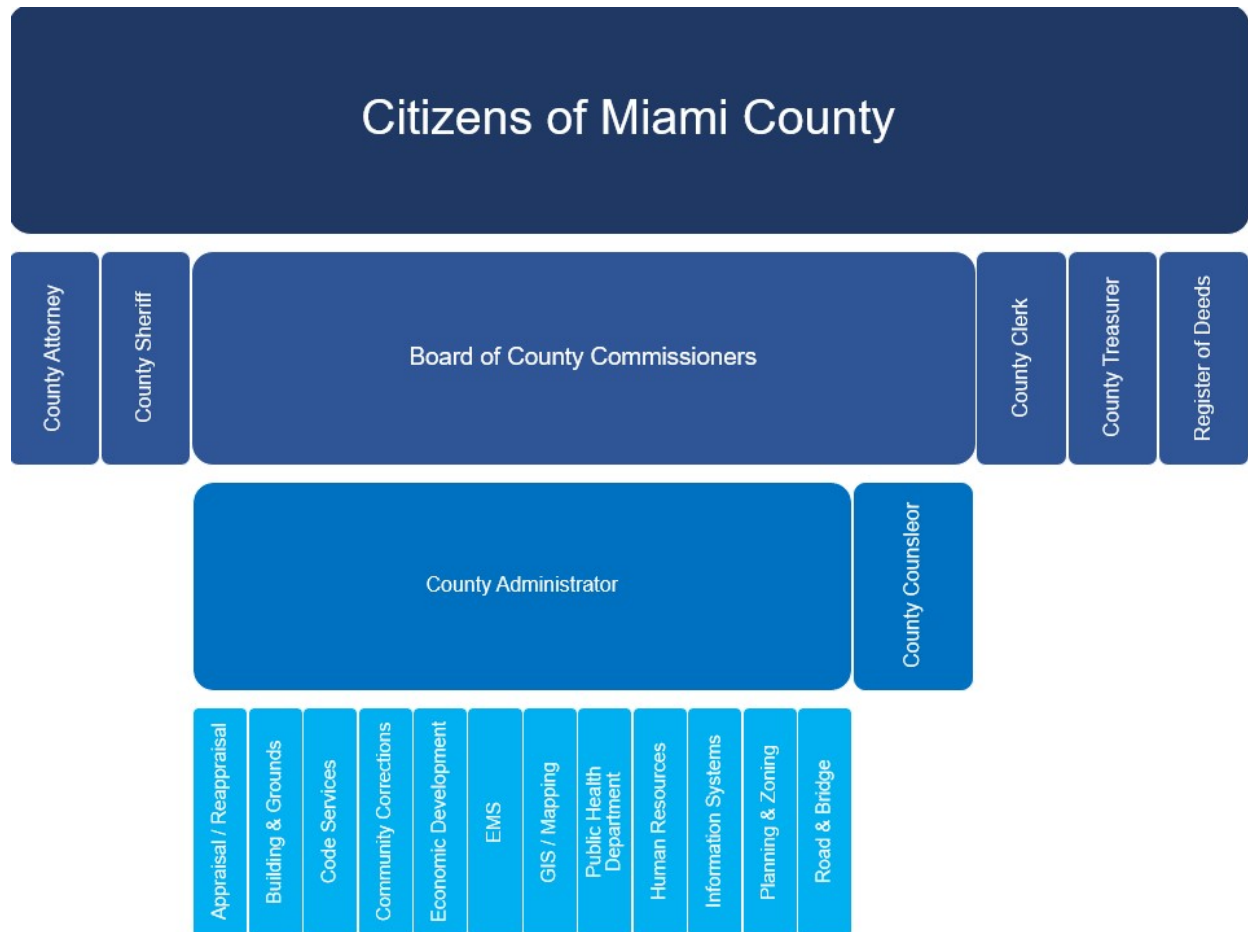


### Cash Basis Accounting

Miami County adopts the Kansas Cash Basis Law annually. The essence of the Kansas cash basis law is that no indebtedness shall be created against a current fund unless there is sufficient cash in the treasury at the time expenditure is made from the fund. Money in the bank not belonging to the fund is not considered. The county recognizes revenue when earned rather than when cash is received; and it recognizes expenditures when incurred, not when paid. Presented is the overview of Miami County General Fund realized/projected annual expenditures



## Miami County Organization Chart



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## 0100-011 | Administration

### Primary Functions and Objectives:

The Administrative Office is comprised of Administration, Finance, and Procurement. The County Administrator serves as Chief Administrative Officer of Miami County under the supervision of the Board of County Commissioners. The Administrator is responsible for the day-to-day management of County offices. The administration is instrumental in creating and overseeing policy and procedures, executing all resolutions, orders, and guidelines established by the governing body, and serving as a liaison to employees, municipalities, and the public.

Finance prepares and presents the annual operating and capital improvement budgets and monitors daily financial operations and capital improvement projects. Procurement is responsible for developing bid specifications jointly with unified government departments, obtaining bids through advertising and direct solicitation, establishing and monitoring price agreements and contracts, and issuing purchase orders.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	323,871	390,083	396,792
<i>Contractual Services</i>	2,974	9,150	10,100
<i>Commodities &amp; Supplies</i>	1,486	2,675	2,025
<i>Vehicle Expense</i>	107	800	800
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>328,438</b>	<b>402,708</b>	<b>409,717</b>

## 0100-012 | Human Resources

### Primary Functions and Objectives:

Among the day-to-day duties of the human resources department is the administration of personnel functions, including employee relations; rules and regulations; recruitment and retention; compensation, safety, and wellness; training and development; payroll and benefits. Working as a strategic partner, the human resources team advocates fair, equitable treatment. Their team is committed to providing the highest quality of service to the elected officials, employees, and applicants we serve by developing and implementing policies, programs, and services to attract, retain, and motivate a highly qualified, diverse, and competent workforce.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	177,502	193,581	205,724
<i>Contractual Services</i>	16,575	18,890	19,590
<i>Commodities &amp; Supplies</i>	1,988	5,350	3,850
<i>Vehicle Expense</i>	38	1,200	1,000
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>196,103</b>	<b>219,021</b>	<b>230,164</b>

## 0100-013 | Information Systems

### Primary Functions and Objectives:

Information systems (IS) is the county's central information technology services department, supporting all enterprise-wide technology and many department-specific information services. Information systems are responsible for the day-to-day county technology operations. The information systems department is responsible for supporting and coordinating the county's technology planning, training, and development efforts and coordinating the purchase of hardware and software applications.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	121,597	160,692	179,684
<i>Contractual Services</i>	125	11,950	11,950
<i>Commodities &amp; Supplies</i>	423	3,700	3,700
<i>Vehicle Expense</i>	-	-	-
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>122,145</b>	<b>176,342</b>	<b>195,334</b>

## 0100-014 | Building & Grounds

### Primary Functions and Objectives:

The building and grounds division is charged with the maintenance and upkeep of the county administrative center, county courthouse, sheriff's office, and associated grounds. This division identifies and initiates repairs and improvements, provides support services, and operates HVAC systems, alarm systems, security door controls, keying, and snow removal with assistance from the Road & Bridge department.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	50,488	53,652	57,351
<i>Contractual Services</i>	224,995	245,950	245,950
<i>Commodities &amp; Supplies</i>	12,636	25,850	25,850
<i>Vehicle Expense</i>	131	252	252
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>288,250</b>	<b>325,704</b>	<b>329,403</b>

## 0100-020 | Appraisal

### Primary Functions and Objectives:

The primary purpose of the County Appraiser's Office is to discover, list, appraise and maintain the records and data relating to all real and personal property within Miami County. The property data and values produced by the Appraiser's Office are utilized in various ways. The primary purpose of the County's appraised values and resulting assessed values is to be used as a basis to set the property tax mill levies of the various taxing entities in Miami County. Other users of Appraiser's Office data include property owners, realtors, fee appraisers, insurance companies, and banks.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	61,629	70,436	77,566
<i>Contractual Services</i>	3,108	10,129	9,200
<i>Commodities &amp; Supplies</i>	1,922	3,450	3,450
<i>Vehicle Expense</i>	-	-	-
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>66,659</b>	<b>84,015</b>	<b>90,216</b>

## 0100-040 | Code Services

### Primary Functions and Objectives:

The code services department is responsible for enforcing the codes and regulations related to construction and onsite wastewater systems, enforcement of rules on property maintenance, and operation of three sewer treatment facilities. Monitoring compliance of the adopted codes and regulations through reviewing plans and documents related to construction, periodic construction inspections in progress, contractors licensing, and investigation of complaints.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	333,269	343,378	358,634
<i>Contractual Services</i>	13,888	37,900	29,600
<i>Commodities &amp; Supplies</i>	11,966	11,300	12,400
<i>Vehicle Expense</i>	2,074	5,000	7,500
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	78,300	-	17,000
<b>Total Budget</b>	<b>439,497</b>	<b>397,578</b>	<b>425,134</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Long/Short Tax</i>	600	-	-
<i>Returned Checks</i>	-	-	-
<i>CORA fees</i>	2,384	2,000	1,500
<i>Bad Check Fee</i>	30	-	-
<i>Fees for Service</i>	51,300	27,000	38,000
<i>Contractor Licensing Fees</i>	117,316	105,000	105,000
<i>Permit Fees</i>	382,369	300,000	275,500
<b>Total Budget</b>	<b>553,999</b>	<b>434,000</b>	<b>420,000</b>

## 0100-041 | Codes Court

### Primary Functions and Objectives:

The Kansas Legislature has authorized counties to adopt a codes court to enforce county resolutions and regulations. The Miami County Commission resolved to adopt a codes court for Miami County in early 2007. The court meets monthly and is presided over by a pro-tempore judge appointed by the Administrative Judge of the Sixth Judicial District.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Contractual Services</i>	2,279	8,100	9,000
<b>Total Budget</b>	<b>2,279</b>	<b>8,100</b>	<b>9,000</b>

**0100-050 | County Attorney**

**Primary Functions and Objectives:**

The county attorney is responsible for the prosecution of all felonies and misdemeanors for the county, including traffic offenses and those involving juvenile offenders. The county attorney handles appeals to appellate courts and represents other counties that transfer their mental and substance abuse cases at Osawatomie State Hospital to Miami County District Court. The county attorney represents the state in children in need of care cases; handles involuntary commitments for patients needing mental health or alcohol/drug treatment; and other duties as assigned by law.

**EXPENDITURE BUDGET**

<b>DESCRIPTION</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<i>Personnel Services</i>	395,298	435,437	469,819
<i>Contractual Services</i>	15,800	38,800	38,800
<i>Commodities &amp; Supplies</i>	12,514	8,700	9,750
<i>Vehicle Expense</i>	-	1,400	1,400
<i>Capital Outlay</i>	-	-	80,000
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>423,612</b>	<b>484,337</b>	<b>599,769</b>

**REVENUE BUDGET**

<b>DESCRIPTION</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<i>Diversion Fee</i>	34,635	32,000	32,000
<i>Attorney Court Fee</i>	2,750	4,500	4,500
<i>CORA fees</i>	994	1,000	1,000
<i>Bond Forfeitures</i>	2,000	2,000	2,000
<b>Total Budget</b>	<b>40,379</b>	<b>39,500</b>	<b>39,500</b>

## 0100-060 | County Clerk

### Primary Functions and Objectives:

The county clerk, by statute, serves as the clerk to the board of county commissioners. The clerk records revenues and expenditures; maintains bond registers; certifies township names and boundaries; prepares tax roll; computes property tax levies; certifies the taxing unit map; apportions special assessments; administers and files oaths and affirmations; reviews budgets of all government units; maintains specific licensing per state and county requirements; assists citizens filing for homestead tax and food sales tax refunds; maintains inventories, and provides other duties as required by law. Serving as the office of record and the county's Freedom of Information Officer, the clerk's office is interested in developing a certified records management program and is working towards user-friendly technology advancements.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	267,775	283,752	336,009
<i>Contractual Services</i>	4,837	51,982	50,203
<i>Commodities &amp; Supplies</i>	4,169	11,100	12,600
<i>Vehicle Expense</i>	-	1,300	1,300
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	-	100,000	-
<b>Total Budget</b>	<b>276,781</b>	<b>448,134</b>	<b>400,112</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Wild Animal License</i>	525	500	500
<i>House Moving Permit Fee</i>	200	-	-
<i>Permit Fee</i>	700	500	500
<i>Occupancy/Beer License Fee</i>	200	150	150
<i>CORA fees</i>	47	50	50
<i>Fees for Service</i>	35	90	90
<b>Total Budget</b>	<b>1,707</b>	<b>1,290</b>	<b>1,290</b>

## 0100-070 | County Commission

### Primary Functions and Objectives:

The ultimate authority in a county is vested in the board of county commissioners when it is meeting and in open session. The Miami County Board of Commissioners is the policy-making body for all county governmental functions. The board supervises the county administrator. The county commission is organized following K.S.A. 19-201 and derives its power as the county executive branch following K.S.A. 19-212 et seq.

The mission of the board of county commissioners is to serve as the leaders in implementing and facilitating the county's vision, mission, policies, goals, and objectives while recognizing and responding to Miami County's diverse needs. The commission continually strives to adhere to these guiding principles: providing superior service, valuing our workforce; respecting diversity; building community partnerships; communicating openly and consistently; and embracing the opportunities and challenges of technological advances.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	169,200	169,483	175,536
<i>Contractual Services</i>	2,951	8,950	11,100
<i>Commodities &amp; Supplies</i>	2,812	1,550	4,800
<i>Vehicle Expense</i>	3,804	1,550	4,800
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>178,767</b>	<b>181,533</b>	<b>196,236</b>

## 0100-080 | County Counselor

### Primary Functions and Objectives:

The county counselor is appointed by the county administrator with the concurrence of the board of county commissioners and serves as legal counsel for the county commission and other county officials. The county counselor represents the county in various civil actions in which the county is an interested party and provides legal services for the county and its officers in other civil matters. The county counselor works with staff to update and maintain the county code and prosecute code violations in the codes court division of the district court. In addition to the aforesaid legal duties, the county counselor chairs the risk management committee and works with the county administrator, human resources director, and various other department directors in implementing the county's risk management policies.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	47,034	88,058	102,319
<i>Contractual Services</i>	50,878	12,950	18,550
<i>Commodities &amp; Supplies</i>	1,699	800	200
<i>Vehicle Expense</i>	-	400	100
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>99,611</b>	<b>102,208</b>	<b>121,169</b>

## 0100-090 | County Wide Services

### Primary Functions and Objectives:

Countywide services is the title given to that multifaceted general fund program designated to address costs associated with many services utilized by one or more departments. This program intends to fund the costs of generic office supplies; refuse collection at county facilities and special clean-ups; special professional and contractual services such as coroner and autopsy costs, audit services, and juvenile intake; government-related professional service memberships; and other various expenses amalgamated with local government services. Countywide services also serve to fund certain reserve and internal service funds.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	84,836	100,000	100,000
<i>Contractual Services</i>	354,578	607,666	607,666
<i>Commodities &amp; Supplies</i>	70,596	88,000	88,000
<i>Vehicle Expense</i>	971	2,750	2,750
<i>Capital Outlay</i>	4,449	125,000	125,000
<i>Scheduled Transfers</i>	945,000	563,440	563,440
<b>Total Budget</b>	<b>1,460,430</b>	<b>1,486,856</b>	<b>1,486,856</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Sale of Property</i>	13,983	15,000	15,000
<i>Miscellaneous</i>	9,877	1,000	1,000
<i>Compensation to Income</i>	21,947	5,000	5,000
<i>Rent</i>	4,000	-	-
<i>CORA fees</i>	53	-	-
<i>Insurance Reimbursement</i>	7,651	-	-
<b>Total Budget</b>	<b>57,511</b>	<b>21,000</b>	<b>21,000</b>

**0100-095 | District Court**

**Primary Functions and Objectives:**

The Miami County District Court is part of the Kansas State Judicial Branch, as authorized in the Kansas State Constitution, consisting of Miami, Linn, and Bourbon County. The district court also includes the district court clerk’s office and the court services office. The clerk’s office serves the public by maintaining court records, providing marriage licenses, collecting fines, and providing administrative services for the court and litigants. The court services office offers various services to the court in probation, domestic evaluations, and mediation. Aside from security, the State of Kansas bears district court personnel costs. At the same time, Miami County is responsible for operating expenses.

**EXPENDITURE BUDGET**

<b>DESCRIPTION</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<i>Personnel Services</i>	-	-	-
<i>Contractual Services</i>	269,547	341,097	330,597
<i>Commodities &amp; Supplies</i>	32,154	20,600	21,350
<i>Vehicle Expense</i>	626	2,000	1,750
<i>Capital Outlay</i>	23,777	17,500	20,000
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>326,104</b>	<b>381,197</b>	<b>373,697</b>

**REVENUE BUDGET**

<b>DESCRIPTION</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<i>Court Fee</i>	30,668	33,000	33,000
<i>Compensation to Income</i>	41,962	43,000	43,000
<i>CORA fees</i>	391	-	-
<i>Access Fee</i>	-	18,000	18,000
<b>Total Budget</b>	<b>73,021</b>	<b>94,000</b>	<b>94,000</b>

## 0100-180 | Community Health

### Primary Functions and Objectives:

To provide the citizens of Miami County with optimum health care through education of disease prevention, control, and health maintenance. To work with other community health providers to coordinate health care and provide continuity of care for Miami County.

Miami County's Community Health provide the following services:

- Public Health
- Healthy Start
- Immunizations
- Women, Infant, and Children (WIC)
- Emergency Preparedness
- Chronic Disease Risk Reduction
- Women's Health

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	632,671	633,343	631,702
<i>Contractual Services</i>	72,405	103,065	111,720
<i>Commodities &amp; Supplies</i>	25,300	89,400	90,350
<i>Vehicle Expense</i>	2,538	8,225	7,325
<i>Capital Outlay</i>	84,685	61,500	65,500
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>817,599</b>	<b>895,533</b>	<b>906,597</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Grants</i>	70,926	79,050	79,050
<i>Federal Grants</i>	360,113	467,661	467,661
<i>Fees for Service</i>	19,291	39,500	39,500
<i>Donations</i>	2,470	-	-
<b>Total Budget</b>	<b>452,800</b>	<b>586,211</b>	<b>586,211</b>

## 0100-201 | Noxious Weed

### Primary Functions and Objectives:

Under the Noxious Weed Law, 2-1314 thru 2-1333, and the Kansas Department of Agriculture guidelines, the Miami County Noxious Weed Department for 2023 will continue along the same pathway we have established during previous years — emphasizing education and cooperation versus legal compliance. Our Cost Share Program has provided us with a unique opportunity to connect with retailers and property owners to ensure everyone is on the same page and moving positively regarding the control and management of Noxious Weeds and Invasive Species. Furthermore, our cooperation with the Kansas Department of Ag on the Weed Free Forage Inspection Program provides another avenue for proactive education and establishing best management practices in area hay fields.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	46,784	49,194	51,879
<i>Contractual Services</i>	3,345	36,425	36,000
<i>Commodities &amp; Supplies</i>	26,783	37,600	37,600
<i>Vehicle Expense</i>	719	1,400	1,400
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>77,631</b>	<b>124,619</b>	<b>126,879</b>

## 0100-206 | Household Hazardous Waste

### Primary Functions and Objectives:

The Household Hazardous Waste (HHW) program provides the responsible disposal of hazardous waste materials vital to every community. The HHW program in Miami County strives to collect flammable, corrosive, and poisonous materials found in many residences and divert these materials from landfill or illegal disposal. With an updated facility in a convenient location, trained personnel provide a valuable service.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	-	-	-
<i>Contractual Services</i>	12,117	13,000	13,000
<i>Commodities &amp; Supplies</i>	2,096	1,600	1,600
<i>Vehicle Expense</i>	-	-	-
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>14,213</b>	<b>14,600</b>	<b>14,600</b>

## 0100-229 | GIS Mapping

### Primary Functions and Objectives:

GIS/mapping is responsible for verifying the transfer of ownership of real estate property throughout the county by management of deeds and certificates of value. Geographic mapping and analysis services are provided to citizens, county departments and staff, and public/private organizations by the geographic information division. GIS is the primary provider of geographic information/mapping for the Miami County area.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	86,001	100,672	104,914
<i>Contractual Services</i>	2,428	8,550	8,550
<i>Commodities &amp; Supplies</i>	1,145	2,200	8,200
<b>Total Budget</b>	<b>89,574</b>	<b>111,422</b>	<b>121,664</b>

## 0100-250 | Planning & Zoning

### Primary Functions and Objectives:

K.S.A. 12-741 is enabling legislation that grants counties the authority to provide for the development of comprehensive plans, zoning regulations, and subdivision regulations. The purpose of planning and zoning is to promote the public health, safety, and welfare of the citizens of Miami County while preserving property values; protecting agricultural and sensitive lands; and facilitating adequate infrastructure and services to carry out the goals and objectives of the comprehensive plan and state and local laws. The planning staff assists the public with land use questions and proposals. It acts as a liaison to the planning commission, board of zoning appeals, and board of county commissioners regarding land use proposals and zoning and subdivision regulations.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	192,935	273,713	281,431
<i>Contractual Services</i>	10,138	18,300	61,300
<i>Commodities &amp; Supplies</i>	7,322	17,000	15,450
<i>Vehicle Expense</i>	349	3,900	3,900
<i>Capital Outlay</i>	21,000	6,000	-
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>231,744</b>	<b>318,913</b>	<b>362,081</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Fees for Service</i>	24,704	14,000	12,000
<b>Total Budget</b>	<b>24,704</b>	<b>14,000</b>	<b>12,000</b>

## 0100-260 | Register of Deeds

### Primary Functions and Objectives:

The register of deeds office is where all transactions with land, including liens and mortgages, are recorded and maintained so that the public is aware of their existence. Their office is also where financing statements and security agreements are filed on personal property under the Uniform Commercial Code (UCC). Professional title examiners and abstractors use the records in this office and search documents in other offices to determine if the title is excellent and transparent. The register of the deed's office does not guarantee a clear title. Besides deeds, mortgages, and liens, documents that are recorded in this office include oil and gas leases, plats of additions, military discharges, and powers of attorney.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	158,375	163,616	152,524
<i>Contractual Services</i>	18,080	20,300	20,800
<i>Commodities &amp; Supplies</i>	705	4,350	4,520
<i>Vehicle Expense</i>	155	150	550
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>177,315</b>	<b>188,416</b>	<b>178,394</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Access Fee</i>	35,116	31,000	31,000
<i>Heritage Trust Fund</i>	12,213	-	-
<i>Recording Fee</i>	549,982	400,000	369,000
<b>Total Budget</b>	<b>597,311</b>	<b>431,000</b>	<b>400,000</b>

## 0100-270 | County Sheriff

### Primary Functions and Objectives:

The Miami County Sheriff's Office exists to protect and preserve the general welfare of all county residents through effective law enforcement. The office is dedicated to preventing crime, protecting life and property, maintaining law and order, enforcing rules, and upholding all persons' constitutional rights.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	2,226,094	2,573,533	2,773,992
<i>Contractual Services</i>	492,236	503,640	673,640
<i>Commodities &amp; Supplies</i>	263,211	207,200	187,200
<i>Vehicle Expense</i>	242,478	219,900	219,900
<i>Capital Outlay</i>	296,348	292,000	343,000
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>3,520,367</b>	<b>3,796,273</b>	<b>4,197,732</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Miscellaneous</i>	200	-	-
<i>Compensation to Income</i>	13,914	-	-
<i>Sale of Property</i>	6,000	-	-
<i>Animal Control</i>	195	1,000	1,000
<i>Return Check Fee</i>	8	-	-
<i>Fees for Service</i>	13,467	30,000	30,000
<i>Processing Fee</i>	43,840	25,000	25,000
<i>Fingerprinting Fee</i>	13,250	10,000	10,000
<b>Total Budget</b>	<b>90,874</b>	<b>66,000</b>	<b>66,000</b>

## 0100-272 | Emergency Management

### Primary Functions and Objectives:

The county sheriff, the designated emergency management director, directs emergency management with assistance from the undersheriff and the emergency management coordinator. Federal/state funds provide approximately 75% of the personnel costs and Homeland Security provides funding for certain equipment and training needs.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	74,316	90,951	79,926
<i>Contractual Services</i>	38,144	61,244	61,244
<i>Commodities &amp; Supplies</i>	3,097	6,850	6,850
<i>Vehicle Expense</i>	1,023	2,000	2,000
<i>Capital Outlay</i>	5,461	30,000	30,000
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>122,041</b>	<b>191,045</b>	<b>180,020</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Federal Grants</i>	9,473	14,400	14,400
<b>Total Budget</b>	<b>9,473</b>	<b>14,400</b>	<b>14,400</b>

**0100-274 | County Jail**

**Primary Functions and Objectives:**

The sheriff is charged by statute with the operation and management of the county jail. It is the duty of the sheriff to ensure that the jail is operated in a safe manner to protect the persons held as well as the public. Proper medical care and humane treatment for inmates are crucial for those housed at the Miami County Jail.

**EXPENDITURE BUDGET**

<b>DESCRIPTION</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<i>Personnel Services</i>	1,554,976	2,050,295	1,735,092
<i>Contractual Services</i>	431,286	459,500	459,500
<i>Commodities &amp; Supplies</i>	62,736	105,850	105,850
<i>Vehicle Expense</i>	8,574	7,000	7,000
<i>Capital Outlay</i>	52,924	49,000	49,000
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>2,110,496</b>	<b>2,671,645</b>	<b>2,356,442</b>

**REVENUE BUDGET**

<b>DESCRIPTION</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<i>Prisoner Care</i>	52,865	190,000	50,000
<i>Compensation to Income</i>	12,043	-	-
<b>Total Budget</b>	<b>64,908</b>	<b>190,000</b>	<b>50,000</b>

## 0100-280 | Soil Conservation

### Primary Functions and Objectives:

The board of county commissioners supports the Miami County Conservation District under K.S.A. 2-1907c (Conservation District Law). The conservation district encourages landowners to protect the county's natural resources. Conservation of natural resources is critical to the health and well-being of our county and nation. The conservation district addresses water quality standards, environmental cost-sharing programs; the Kansas Buffer Program; repair of failed on-site waste (septic) systems; soil testing, and dump site clean-up.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Contractual Services</i>	54,385	54,385	54,385
<b>Total Budget</b>	<b>54,385</b>	<b>54,385</b>	<b>54,385</b>

## 0100-300 | Treasurer

### Primary Functions and Objectives:

The treasurer's office is responsible for the tax billing, collection, and distribution of local tax monies for the state, county, cities, schools, and other taxing entities within the county that levy ad valorem taxes. This office also manages the investment of Miami County funds, collects deposits, and records all receipts for the county. Additionally, the treasurer's office serves as an agent for the Kansas Department of Revenue/Division of Vehicles regarding the administration of the state motor vehicle title registration laws and processes, Kansas driver's license renewals, and changes of address (Motor Vehicle Operations Fund).

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	223,597	250,129	248,596
<i>Contractual Services</i>	23,771	27,200	35,550
<i>Commodities &amp; Supplies</i>	3,951	5,300	6,500
<i>Vehicle Expense</i>	347	1,600	1,500
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>251,666</b>	<b>284,229</b>	<b>292,146</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Investment Interest</i>	89,654	120,000	400,000
<i>Tax Foreclosure Fee</i>	18,025	10,000	10,000
<i>Return Check Fee</i>	240	-	-
<i>Miscellaneous</i>	5,597	2,000	2,000
<b>Total Budget</b>	<b>113,516</b>	<b>132,000</b>	<b>412,000</b>

## 0100-301 | Administrative Elections

### Primary Functions and Objectives:

Under K.S.A. 25-2201a, “any county may make a tax levy annually on the taxable tangible property in the county in an amount not greater than the amount necessary to pay the direct expense of elections which the county is required to pay for which the county is not reimbursed....” The county clerk serves as the county election officer. The impact of the Help America Vote Act and the need for A.D.A.-compliant voting equipment continues to present costly concerns. Processes to comply with voter identification and accessibility requirements relating to the voter’s polling place and balloting are being addressed to ensure compliance with federal and state mandates.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	16,240	95,000	95,000
<i>Contractual Services</i>	100,548	166,488	181,738
<i>Commodities &amp; Supplies</i>	8,067	37,250	55,000
<i>Vehicle Expense</i>	1,765	2,775	2,825
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	100,000	-	-
<b>Total Budget</b>	<b>226,620</b>	<b>301,513</b>	<b>334,563</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Electronic Filing Fee</i>	1,000	500	-
<i>Fees for Service</i>	358	200	-
<b>Total Budget</b>	<b>1,358</b>	<b>700</b>	<b>-</b>

**0100-307 | Emergency Medical Services**

**Primary Functions and Objectives:**

Miami County Emergency Medical Services (EMS) provides for the residents and visitors to Miami County, Kansas. Miami County EMS provides emergency and non-emergency transport services 24/7. EMS staff work under advanced treatment protocols approved by our Medical Director and the Medical Executive Committee of Miami County Medical Center. Miami County EMS personnel participate in many hours of continuing education annually to maintain proficiency with their knowledge and skills, supporting the exceptional standard of care that defines Miami County EMS.

**EXPENDITURE BUDGET**

<b>DESCRIPTION</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<i>Personnel Services</i>	1,917,479	2,385,227	2,527,602
<i>Contractual Services</i>	223,806	285,149	221,457
<i>Commodities &amp; Supplies</i>	239,315	212,254	247,487
<i>Vehicle Expense</i>	144,116	166,800	202,800
<i>Capital Outlay</i>	219,837	273,016	173,197
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>2,744,553</b>	<b>3,322,446</b>	<b>3,372,543</b>

**REVENUE BUDGET**

<b>DESCRIPTION</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<i>EMS Fee</i>	1,250,000	1,250,000	1,275,000
<b>Total Budget</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,275,000</b>

**0100-311 | Employee Benefits**

**Primary Functions and Objectives:**

The employee benefits fund is to pay various costs benefiting Miami County employees. Such charges include the county's share of health, dental, life, and disability insurance, taxes on wages, insurance costs for worker's compensation claims and unemployment claims, and employee wellness program activities. Also paid from this fund are related fees for participation in the Kansas Public Employees Retirement System (KPERs) and the Kansas Police and Fire (KP&F) defined benefit plans. The employer rate of contributions continues its trend of yearly increases

**EXPENDITURE BUDGET**

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	2,604,913	6,787,763	6,400,000
<i>Contractual Services</i>	25,533	75,000	75,000
<i>Commodities &amp; Supplies</i>	-	-	-
<i>Vehicle Expense</i>	-	-	-
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>2,630,446</b>	<b>6,862,763</b>	<b>6,475,000</b>

**0100-315 | Property & Casualty Insurance**

**Primary Functions and Objectives:**

This budget projects the cost of insurance coverage in the following areas: Property, General Liability, Employee Benefit Liability, Automobile, Crime, Public Officials Liability, Umbrella Liability, and Bonding.

Miami County is on a calendar policy year. The county's projection of premium costs is always subject to market fluctuations that can be difficult to predict. The adopted 2023 budget projects what the market could be six months in the future. The county periodically places the insurance package out for bid. Miami County programs the worker's compensation insurance premiums within the employee benefits budget.

**EXPENDITURE BUDGET**

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	-	-	-
<i>Contractual Services</i>	214,692	340,000	425,000
<i>Commodities &amp; Supplies</i>	-	-	-
<i>Vehicle Expense</i>	-	-	-
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>214,692</b>	<b>340,000</b>	<b>425,000</b>

## 0100-319 | Parks & Recreation

### Primary Functions and Objectives:

The purpose of this budget is to provide monies for the acquisition, establishment, maintenance, and expansion of public parks and recreation services, programs, and facilities within the county. Funds come from the 10% gross receipts tax on the sale of any drinks containing alcoholic liquor sold by a club, caterer, or drinking establishment. Of the money allocated to the county, one-third (1/3) goes to the unique parks and recreation fund as prescribed by state statute.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Contractual Services</i>	9,301	10,000	10,000
<b>Total Budget</b>	<b>9,301</b>	<b>10,000</b>	<b>10,000</b>

## 0100-333 | Attorney Training

### Primary Functions and Objectives:

Kansas statutes, specifically K.S.A. 28-170a, establishes a Prosecuting Attorney's Training Fund, by which the clerk of the district court charges a docket fee of \$2.00 in each criminal case; child in need of care or juvenile justice code case; and mental illness, drug abuse or alcoholism treatment action for such purpose. The district court clerk pays monthly to the county treasurer all such fees collected during the month. Such prices are to be used exclusively for the training and costs associated with personnel in the prosecuting attorney's office and are to be paid out by the county treasurer upon the order of the county or district attorney.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>			
<i>Contractual Services</i>	1,072	1,700	1,700
<i>Commodities &amp; Supplies</i>	-	300	300
<i>Vehicle Expense</i>	-	-	-
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>1,072</b>	<b>2,000</b>	<b>2,000</b>

## 0100-401 | Airport

### Primary Functions and Objectives:

Miami County owns and operates the Miami County Airport, a general aviation facility. The airport advisory board is responsible for making recommendations concerning the management and operation of the Miami County Airport. A part-time site manager oversees flight operations, providing information and assistance to the aviation public, T-hangar maintenance, fuel operations, and airport inspections. In contrast, the county administrator oversees Federal Aviation Administration (FAA) capital projects.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	-	-	-
<i>Contractual Services</i>	26,997	38,805	40,805
<i>Commodities &amp; Supplies</i>	89,624	137,100	152,100
<i>Vehicle Expense</i>	-	-	-
<i>Capital Outlay</i>	18,000	5,000	5,000
<i>Scheduled Transfers</i>	50,000	30,000	30,000
<b>Total Budget</b>	<b>184,621</b>	<b>210,905</b>	<b>227,905</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Fuel Sales</i>	96,450	135,000	60,000
<i>Rent</i>	13,188	12,750	10,000
<i>Hanger Rent</i>	43,020	40,000	30,000
<b>Total Budget</b>	<b>152,658</b>	<b>187,750</b>	<b>100,000</b>

## 0100-405 | Economic Development

### Primary Functions and Objective:

The Miami County Economic Development Department was created in 2000 to take a more active role in leading development, promoting, and marketing Miami County. The department has an advisory board and works with local chambers of commerce to provide programs and events to counsel existing businesses, promote local business operations, and make training opportunities available to those who comprise the job market.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	101,203	108,248	112,842
<i>Contractual Services</i>	26,728	80,100	71,300
<i>Commodities &amp; Supplies</i>	1,400	5,828	4,600
<i>Vehicle Expense</i>	1,819	4,500	4,500
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	26,000	26,000	-
<b>Total Budget</b>	<b>157,150</b>	<b>224,676</b>	<b>193,242</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Cost Share Revenue</i>	12,770	2,000	2,000
<i>Compensation to Income</i>	1,010	-	-
<i>Sponsorship</i>	149	500	500
<b>Total Budget</b>	<b>13,929</b>	<b>2,500</b>	<b>2,500</b>

## 0100-407 | Senior Care

### Primary Functions and Objectives:

The senior care fund distributes monies to local senior centers, Mid America Nutrition (Meals on Wheels), and the East Central Kansas Area Agency on Aging to help senior citizens of Miami County. Some services supported by the aged care fund include subsidized meals, information and assistance, outreach, educational talks, case management, legal aid, personal care, housekeeping, respite, chores, meals, health insurance counseling, free prescription drug assistance, medical equipment, utility bills, personal emergency response systems, customized care, and other small, needed help.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Contractual Services</i>	204,536	204,536	204,536
<b>Total Budget</b>	<b>204,536</b>	<b>204,536</b>	<b>204,536</b>

## 0100-411 | Fair Association

### Primary Functions and Objectives:

The Miami County Fair Association oversees the annual Miami County Fair activities, year-round events at the fairground, and maintenance of the buildings and grounds. The county provides funds that go toward the cost of providing judges, trophies, awards, ribbons, fair books, and other premiums that are awarded at the annual Miami County Fair.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Contractual Services</i>	21,500	43,000	43,000
<b>Total Budget</b>	<b>21,500</b>	<b>43,000</b>	<b>43,000</b>

## 0100-412 | Fair Association Building & Maintenance

### Primary Functions and Objectives:

The Miami County Fair Association oversees the annual Miami County Fair activities, year-round events at the fairground, and maintenance of the buildings and grounds. The county provides funds that go toward the cost of facilities maintenance and repair.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Contractual Services</i>	24,000	24,000	24,000
<b>Total Budget</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>

## 100-423 | Historical Society

### Primary Functions and Objectives:

In recognition of the importance of preserving the heritage of Miami County and fostering a greater sense of pride in the history of the community, this fund provides financial support to the Miami County Historical Museum and the Osawatomie Historical Museum.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Contractual Services</i>	22,917	22,000	22,000
<b>Total Budget</b>	<b>22,917</b>	<b>22,000</b>	<b>22,000</b>

## 0100-425 | Mental Health

### Primary Functions and Objectives:

In September 2006, the Board of Miami County Commissioners designated Elizabeth Layton Center as the community mental health center. Community mental health centers in Kansas are supported by patrons, insurance, state and county funding and other miscellaneous sources. Working in partnership with law enforcement and the court system, the Elizabeth Layton Center provides case management, crisis care management, attendant care, day treatment, outpatient therapy, substance abuse treatment, and sexual abuse treatment.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Contractual Services</i>	213,000	213,000	213,000
<b>Total Budget</b>	<b>213,000</b>	<b>213,000</b>	<b>213,000</b>

## 0100-427 | Developmental Disabilities

### Primary Functions and Objectives:

Tri-Ko is the entity designated by the state as the CDDO (Community Developmental Disability Organization) for the Linn, Anderson, and Miami county area. Tri-Ko provides various programs and services to individuals with developmental disabilities and to their families.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Contractual Services</i>	139,781	139,781	139,781
<b>Total Budget</b>	<b>139,781</b>	<b>139,781</b>	<b>139,781</b>

## Section IV – Tax Levied Funds

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## 0203-203 | Road & Bridge

### Primary Functions and Objectives:

The Road and Bridge department maintains the county's infrastructure, which includes roads; bridge maintenance; storm water drainage; signage; culvert cleaning, repair, and replacement; road open drainage ditch mowing and clearing; and litter and debris pickup to provide utility, safety, and convenience for the motoring and pedestrian public. This budget is designed to finance and administer the ever-growing road and bridge demands that Miami County faces. The county maintains an extensive road system of more than 1,049 miles of roadway, 251 bridges, and 2,900 culverts.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	2,070,846	2,271,812	2,408,136
<i>Contractual Services</i>	243,116	240,650	280,650
<i>Commodities &amp; Supplies</i>	2,224,974	4,203,350	3,550,350
<i>Vehicle Expense</i>	680,397	820,000	920,000
<i>Capital Outlay</i>	796,016	500,000	471,000
<i>Scheduled Transfers</i>	2,301,162	450,000	450,000
<b>Total Budget</b>	<b>8,316,511</b>	<b>8,485,812</b>	<b>8,080,136</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	640,765	1,410,944	1,223,792
<i>Ad Valorem Tax</i>	4,365,203	4,155,512	3,358,068
<i>Delinquent Tax</i>	71,000	50,000	50,000
<i>16/20 M Vehicle Tax</i>	8,984	11,024	9,958
<i>Motor Vehicle Tax</i>	436,281	390,471	357,227
<i>Recreational Vehicle Tax</i>	11,060	7,358	9,032
<i>Commercial MV Tax</i>	20,612	16,944	16,677
<i>Payment in Lieu</i>	3,444	2,117	3,500
<i>Special Sales Tax</i>	2,584,272	2,250,000	2,400,000
<i>Special County Gas Tax</i>	1,416,471	1,222,155	1,300,000
<i>MVL - Rental Excise Tax</i>	45	25	42
<i>Compensation to Income</i>	122,274	125,000	125,000
<i>Sale of Property</i>	-	60,000	-
<i>Processing Fee</i>	27,511	-	-
<i>Reimbursement</i>	995	-	-
<i>Watercraft Tax</i>	18,538	5,237	2,635
<b>Total Budget</b>	<b>9,727,455</b>	<b>9,706,787</b>	<b>8,855,931</b>

## 0317-317 | Debt Services

### Primary Functions and Objectives:

The county debt service fund provides for the retirement of the county general obligation bonds and other long-term financings. This debt comprises municipal bonds and loans issued to pay for major capital improvement projects. Moody's, a leading provider of credit ratings, has assigned an Aa3 credit rating to the county's most recent bond issue. A Moody's Aa3 Long-Term Obligation Rating is judged to be of high quality and is subject to low credit risk with an acceptable ability to repay short-term obligations.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Debt Principal</i>	1,212,000	1,378,000	1,962,000
<i>Interest on Debt</i>	821,280	667,618	529,186
<i>Fees on Debt Services</i>	1	100,000	100,000
<b>Total Budget</b>	<b>2,033,281</b>	<b>2,145,618</b>	<b>2,591,186</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	152,093	188,505	103,598
<i>Ad Valorem Tax</i>	995,992	943,623	1,059,094
<i>Delinquent Tax</i>	9,224	10,000	10,000
<i>16/20 M Vehicle Tax</i>	795	2,505	2,261
<i>Motor Vehicle Tax</i>	34,408	88,731	81,118
<i>Recreational Vehicle Tax</i>	869	1,672	2,051
<i>Commercial MV Tax</i>	1,591	3,850	3,787
<i>Payment in Lieu</i>	783	-	-
<i>Operational Transfer</i>	1,026,031	1,037,012	1,458,238
<i>Watercraft Tax</i>	-	1,190	598
<b>Total Budget</b>	<b>2,221,786</b>	<b>2,277,088</b>	<b>2,720,745</b>

STATEMENT OF INDEBTEDNESS							
DEBT	ISS	EXP	RATE	AMOUNT ISSUED	BALANCE 01/01/2022	2022 PAYMENT	2023 PAYMENT
<b>General Obligation Bonds</b>							
2013A Refunding Bonds	07/13	09/23	2.38%	1,355,000	160,000	84,640	82,320
2015A Refunding Bonds	06/15	09/30	2.97%	284,000	174,000	22,273	22,103
2019A Refunding Bonds	12/19	09/32	1.77%	6,000,000	5,670,000	586,100	583,300
<i>Total G.O. Bonds</i>				<i>7,639,000</i>	<i>6,004,000</i>	<i>693,013</i>	<i>687,723</i>
<b>Revenue Bonds</b>							
2015 PBC Bonds	12/15	09/40	3.81%	8,120,000	3,105,000	29,650	33,900
2016 PBC Bonds	06/16	09/24	1.87%	2,350,000	940,000	324,594	328,494
2020A PBC Rev Bonds	01/20	09/37	2.68%	3,660,000	3,660,000	95,160	95,160
2020B PBC Rev Bonds	01/20	09/39	3.03%	5,640,000	5,160,000	360,600	369,300
2022A PBC Bonds	01/22	09/26	1.20%	4,265,000	0	927,556	905,440
2022B PBC Bonds	01/22	09/29	2.20%	3,235,000	0	45,272	71,170
<i>Total Revenue Bonds</i>				<i>27,270,000</i>	<i>12,865,000</i>	<i>1,782,832</i>	<i>1,803,464</i>
<b>Total Indebtedness</b>				<b>34,909,000</b>	<b>18,869,000</b>	<b>2,475,845</b>	<b>2,491,187</b>

## 0321-321 | Reappraisal

### Primary Functions and Objectives:

This department is to perform a reappraisal of all real property within the county per K.S.A. 79-1476. Other responsibilities are to list, appraise, and maintain data relating to all taxable and exempt real and personal property, attend meetings of the Board of Equalization, prepare, and certify the appraisal roll, provide, and maintain assessment maps of real property, hold informal hearings, and participate in formal hearings to defend ad valorem property appraisals, prepare, and submit written plans for the annual appraisal cycle, and submit progress reports. Real property assessment is accomplished by utilizing accepted mass appraisal techniques, following USPAP standards, Kansas statutes, Department of Revenue Directives, and IAAO Ethical Guidelines as of January 1 of each year.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	467,159	498,286	553,933
<i>Contractual Services</i>	37,405	41,880	46,400
<i>Commodities &amp; Supplies</i>	3,875	4,400	4,200
<i>Vehicle Expense</i>	3,423	3,700	4,200
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	25,000	25,000	25,000
<b>Total Budget</b>	<b>536,862</b>	<b>573,266</b>	<b>633,733</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	103,893	95,996	61,334
<i>Ad Valorem Tax</i>	444,193	488,988	542,543
<i>Delinquent Tax</i>	9,268	7,000	7,000
<i>16/20 M Vehicle Tax</i>	1,230	1,118	1,172
<i>Motor Vehicle Tax</i>	59,437	39,583	42,036
<i>Recreational Vehicle Tax</i>	1,507	746	1,063
<i>Commercial MV Tax</i>	2,806	1,718	1,962
<i>Payment in Lieu</i>	349	800	800
<i>MVL - Rental Excise Tax</i>	6	-	-
<i>Watercraft Tax</i>	-	531	310
<i>Neighborhood Revitalization Fee</i>	1,950	-	-
<i>Service Fee</i>	8,225	7,100	7,100
<i>KORA Fee</i>	-	100	100
<b>Total Budget</b>	<b>632,864</b>	<b>643,680</b>	<b>665,420</b>

## 0327-327 | Special Bridge

### Primary Functions and Objectives:

The three primary functions of a government body are to provide for public health, public works, and public safety. The governing body must construct, maintain, and inspect the bridges and culverts under their jurisdiction as part of public works. The Special Bridge fund is the primary means of providing monies for this function. This fund includes match monies for KDOT's Off-System Bridge funding and other state and federal bridge programs. This fund provides for the inspection, surveying, design engineering, right-of-way acquisition, construction, and materials for the improvement of bridge and culvert structures in Miami County.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	-	-	-
<i>Contractual Services</i>	38,400	15,000	15,000
<i>Commodities &amp; Supplies</i>	-	13,000	13,000
<i>Vehicle Expense</i>	-	-	-
<i>Capital Outlay</i>	86,012	-	-
<i>Scheduled Transfers</i>	703,588	800,000	800,000
<b>Total Budget</b>	<b>828,000</b>	<b>828,000</b>	<b>828,000</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	43,156	52,299	40,792
<i>Ad Valorem Tax</i>	748,483	760,379	749,822
<i>Delinquent Tax</i>	12,563	10,000	10,000
<i>16/20 M Vehicle Tax</i>	2,066	1,387	1,719
<i>Motor Vehicle Tax</i>	68,749	57,881	61,674
<i>Recreational Vehicle Tax</i>	1,715	1,244	1,559
<i>Commercial MV Tax</i>	2,971	2,464	2,879
<i>Payment in Lieu</i>	588	500	500
<i>MVL - Rental Excise Tax</i>	8	-	-
<i>Watercraft Tax</i>	-	626	455
<b>Total Budget</b>	<b>880,299</b>	<b>886,780</b>	<b>869,400</b>

## Section V – Non-Tax Levied Funds

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**0207-207 | Solid Waste**

**Primary Functions and Objectives:**

The governing body must adopt and implement a solid waste management plan as part of public health. The project addresses the current and future needs of the county's solid waste, hazardous waste, and recycling programs. The county is currently a Lake Region Solid Waste Committee member, which writes the plan and administers grants.

**EXPENDITURE BUDGET**

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	-	-	-
<i>Contractual Services</i>	8,920	24,600	24,600
<i>Commodities &amp; Supplies</i>	-	-	-
<i>Vehicle Expense</i>	-	-	-
<i>Capital Outlay</i>	14,201	30,000	5,000
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>23,121</b>	<b>54,600</b>	<b>29,600</b>

**REVENUE BUDGET**

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	154,203	163,283	151,683
<i>Rental/Lease Income</i>	18,000	18,000	18,000
<i>Compensation to Income</i>	14,201	-	-
<b>Total Budget</b>	<b>186,404</b>	<b>181,283</b>	<b>169,683</b>

## 0211-211 | County Fuel

### Primary Functions and Objectives:

The county fuel fund is an internal service fund to purchase and supply unleaded gasoline and diesel fuel for county-owned vehicles and equipment on a contract basis. The pumping facility is located at the road and bridge department operations facility and is open 24 hours a day, seven days a week. The pumping facility has an electrical backup generator system that allows county functions to continue during an event that causes the grid system to fail. The fund is self-sufficient, utilizing a 15-cent per gallon surcharge on all fuels dispensed through the system. Maintenance and upgrades of the pumping facility are paid from the surcharge.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	-	-	-
<i>Contractual Services</i>	-	23,500	20,500
<i>Commodities &amp; Supplies</i>	376,729	761,000	761,000
<i>Vehicle Expense</i>	145,883	12,863	20,000
<i>Capital Outlay</i>	30,703	-	-
<i>Scheduled Transfers</i>	-	-	-
<b>Total Budget</b>	<b>553,315</b>	<b>797,363</b>	<b>801,500</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	189,159	168,974	188,974
<i>Fuel Sales</i>	533,130	800,000	800,000
<b>Total Budget</b>	<b>722,289</b>	<b>968,974</b>	<b>988,974</b>

**0230-230 | Club Estates Sewer**

**Primary Functions and Objectives:**

This budget is for the operation and maintenance of the Club Estates Sewer Treatment Facility and collection system located at Club Estates and Club of Country Subdivision (Louisburg, Kansas). The environmental health department performs the operation and maintenance of the facility—the budget positions the sewer district to deal with an increasing customer base. The operation and maintenance costs are calculated through yearly special assessments. The county is establishing supplemental funding for future needs and maintenance through a special reserve fund.

**EXPENDITURE BUDGET**

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	-	-	-
<i>Contractual Services</i>	12,126	17,400	17,400
<i>Commodities &amp; Supplies</i>	2,932	4,800	4,800
<i>Vehicle Expense</i>	-	-	-
<i>Capital Outlay</i>	-	-	-
<i>Scheduled Transfers</i>	2,800	2,800	2,800
<b>Total Budget</b>	<b>17,858</b>	<b>25,000</b>	<b>25,000</b>

**REVENUE BUDGET**

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	28,735	29,144	25,044
<i>Special Assesment</i>	18,001	18,000	18,000
<i>Delinquent Special Assesment</i>	266	-	-
<b>Total Budget</b>	<b>47,002</b>	<b>47,144</b>	<b>43,044</b>

## 0231-231 | Club Estates Lights

### Primary Functions and Objectives:

By Resolution No. R97-08-087, the county commission authorized street lighting for the platted subdivision known as "Club Estates." Streetlights are upkept through a special benefit district, and the costs are levied against the boundaries within the subdivision through special assessments. The 38 tracts within "Club Estates" (an increase from the original 33 tracts due to improvements to the Club Estates Sewer facility) and the three tracts within "Club of the Country, Addition No. 1" assessed levies to fund the light district.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Contractual Services</i>	1,700	1,700	1,700
<b>Total Budget</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	281	299	199
<i>Special Assesment</i>	1,700	1,700	1,700
<b>Total Budget</b>	<b>1,981</b>	<b>1,999</b>	<b>1,899</b>

**0232-232 | Walnut Creek Sewer**

**Primary Functions and Objectives:**

This budget is for the operation and maintenance of the Walnut Creek Sewer Treatment Facility and Collection System, designed to serve 78 lots in the Walnut Creek subdivision. Environmental health department staff performs operation and maintenance of the plant. District residences will be assessed for principal and interest payment on debt and treatment plant operation and maintenance.

**EXPENDITURE BUDGET**

<b>DESCRIPTION</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<i>Contractual Services</i>	24,448	24,900	24,900
<i>Commodities &amp; Supplies</i>	5,443	4,500	4,500
<i>Scheduled Transfers</i>	3,000	7,900	7,900
<b>Total Budget</b>	<b>32,891</b>	<b>37,300</b>	<b>37,300</b>

**REVENUE BUDGET**

<b>DESCRIPTION</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<b>Fund Balance January 1st</b>	44,928	54,492	64,547
<i>Special Assesment</i>	42,455	43,000	43,000
<b>Total Budget</b>	<b>87,383</b>	<b>97,492</b>	<b>107,547</b>

**0234-234 | Bucyrus Sewer**

**Primary Functions and Objectives:**

This budget is for the operation and maintenance of the Bucyrus Sewer Treatment Facility. The board of county commissioners authorized the construction of the Bucyrus Sewer improvements and the issuance of \$55,000 in G.O. bonds to finance a portion of the Bucyrus Plant. In addition, \$350,000 was loaned by Rural Development (USDA), and the balance of the total costs came from a \$338,000 Community Development Block Grant. This system can handle 120 homes or locations, and sufficient property is available to double the current capacity when the need arises. The environmental health department performs the operation and maintenance of the facility.

**EXPENDITURE BUDGET**

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Contractual Services</i>	37,499	41,480	44,200
<i>Commodities &amp; Supplies</i>	7,003	8,000	8,700
<i>Scheduled Transfers</i>	5,000	-	-
<b>Total Budget</b>	<b>49,502</b>	<b>49,480</b>	<b>52,900</b>

**REVENUE BUDGET**

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	6,516	6,591	9,611
<i>Special Assesment</i>	4,895	5,000	5,000
<i>Delinquent Special Assesment</i>	440	-	-
<i>User Fee</i>	43,621	48,000	48,000
<i>Return Check Fee</i>	621	-	-
<b>Total Budget</b>	<b>56,093</b>	<b>59,591</b>	<b>62,611</b>

## 0310-310 | Emergency 911

### Primary Functions and Objectives:

The 911 system in Miami County is a state-of-the-art operation. It is designed and maintained by MidAmerica Regional Council (MARC). The MARC 911 system is noted nationwide as one of the best systems in the United States. MARC provides coordination, administration, and support services for the purpose of 911 development and operations. Miami County provides equipment and staff resources to operate a 24-hour dispatch center. Miami County reimburses MARC monthly for the 911 usage on the network, database, language line, and GIS charges.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Contractual Services</i>	173,954	167,000	160,000
<i>Capital Outlay</i>	-	100,000	100,000
<b>Total Budget</b>	<b>173,954</b>	<b>267,000</b>	<b>260,000</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	111,416	226,232	305,186
<i>E-911 Fee</i>	257,709	252,764	260,000
<i>Interest on Investments</i>	808	725	725
<b>Total Budget</b>	<b>369,933</b>	<b>479,721</b>	<b>565,911</b>

## 0323-323 | Motor Vehicle

### Primary Functions and Objectives:

The treasurer's office serves as an agent for the Kansas Department of Revenue/Division of Vehicles regarding the administration of the state motor vehicle title and registration laws. Drivers' license renewals and changes of address are processed through this office. Motor vehicle operations is funded from registration and titling fees as authorized by K.S.A. 8-145.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	277,463	333,125	334,644
<i>Contractual Services</i>	15,299	25,600	22,800
<i>Commodities &amp; Supplies</i>	8,572	12,600	14,900
<i>Vehicle Expense</i>	477	2,800	2,300
<i>Capital Outlay</i>	6,720	10,000	15,000
<b>Total Budget</b>	<b>308,531</b>	<b>384,125</b>	<b>389,644</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	-	-	-
<i>MV Registration</i>	284,742	312,000	312,000
<i>MV Lienholder Fee</i>	5,370	5,000	5,000
<i>MV Rental Excise Tax</i>	221	-	-
<i>Miscellaneous</i>	2,450	3,000	3,000
<i>Facility Fee</i>	42,043	36,000	36,000
<i>Drivers Licensing Fee</i>	10,974	15,000	15,000
<b>Total Budget</b>	<b>345,800</b>	<b>371,000</b>	<b>371,000</b>

## 0335-335 | Information Technology Plan

### Primary Functions and Objectives:

Recognizing the necessity of technology replacement can be costly, improvements and savings are afforded through the information technology reserve. Funding for these initiatives transitioned from the various departmental budgets into this “special” fund to facilitate a practical, strategic, fiscally constrained, result driven plan. Through the budget process departments make known their technology requirements for the coming budget year. The Technology Plan budget reflects those requirements.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Contractual Services</i>	277,748	210,000	303,660
<i>Commodities &amp; Supplies</i>	57,135	55,000	75,270
<i>Capital Outlay</i>	6,408	33,000	99,510
<b>Total Budget</b>	<b>341,291</b>	<b>298,000</b>	<b>478,440</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	27,332	31,041	98,991
<i>Transfer In</i>	345,000	367,950	424,350
<b>Total Budget</b>	<b>372,332</b>	<b>398,991</b>	<b>523,341</b>

## 0401-401 | Airport Hangar

### Primary Functions and Objectives:

Per the Federal Aviation Administration requirement of the 2007 5-Unit T-Hangar Grant Project, a separate fund was created to receive hangar lease payments. Revenue collected from the grant must be expended on airport operations. The separate fund provides an accounting of all received and expended money associated with the hangar.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Contractual Services</i>	1,200	2,200	2,200
<i>Commodities &amp; Supplies</i>	-	250	250
<i>Scheduled Transfers</i>	14,500	12,300	12,300
<b>Total Budget</b>	<b>15,700</b>	<b>14,750</b>	<b>14,750</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	3,457	567	1,497
<i>Rent</i>	11,415	11,880	11,880
<i>Special Sales Tax</i>	1,395	2,500	2,500
<b>Total Budget</b>	<b>16,267</b>	<b>14,947</b>	<b>15,877</b>

**0431-431 | Special Alcohol**

**Primary Functions and Objectives:**

Special Alcohol monies come from a 10% gross receipts tax on the sale of any drink containing alcohol liquor sold by a club, caterer, or drinking establishment. The revenue is allocated 30% to the state and 70% to cities and counties where the tax is collected. The amount for clubs inside city limits of cities with 6,000 or less population is credited to a special alcohol and drug program fund. County collections are divided in thirds and credited to general fund, special park and recreation fund, and special alcohol and drug program fund. Along with collections from local cities within Miami County, the County's one-third is designated to a special alcohol and drug fund directed to Miami County mental health programs.

**EXPENDITURE BUDGET**

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Contractual Services</i>	45,000	45,000	45,000
<b>Total Budget</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>

**REVENUE BUDGET**

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	28,151	29,605	20,605
<i>Alcohol/Liquor Tax</i>	46,454	36,000	45,000
<b>Total Budget</b>	<b>74,605</b>	<b>65,605</b>	<b>65,605</b>

## 0984-984 | Community Correction Adult

### Primary Functions and Objectives:

The 6th Judicial District Community Corrections serves the Kansas counties of Miami, Linn and Bourbon. Miami County serves as the administrative county for the program. The funding for the adult program offered by community corrections is provided by the Kansas Department of Corrections grant funds. Community corrections provides intensive supervised probation for adult offenders assigned to the program through the district court.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	233,490	411,981	355,489
<i>Contractual Services</i>	155,892	165,180	165,180
<i>Commodities &amp; Supplies</i>	2,079	1,850	1,850
<i>Vehicle Expense</i>	1,473	1,800	1,800
<b>Total Budget</b>	<b>392,934</b>	<b>580,811</b>	<b>524,319</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	202,747	179,240	248,907
<i>Fee for Services</i>	23,914	20,000	20,000
<i>Grants</i>	449,593	452,466	452,466
<b>Total Budget</b>	<b>676,254</b>	<b>651,706</b>	<b>721,373</b>

**0985-985 | Community Correction Juvenile**

**Primary Functions and Objectives:**

The funding for the juvenile programs offered by community corrections is provided by the Kansas Department of Corrections - Juvenile Services grant funds. Evidence based juvenile programs provided by our agency includes intensive supervised probation, juvenile case management for youth who are placed out of the home and in the custody of the Kansas Department of Corrections – Juvenile Services, juvenile intake and assessment for youth who are taken into custody by law enforcement, Immediate Intervention Program, and community-based prevention services.

**EXPENDITURE BUDGET**

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	353,112	359,128	346,382
<i>Contractual Services</i>	43,842	48,370	48,370
<i>Commodities &amp; Supplies</i>	5,316	500	500
<i>Vehicle Expense</i>	5,224	7,250	7,250
<b>Total Budget</b>	<b>407,494</b>	<b>415,248</b>	<b>402,502</b>

**REVENUE BUDGET**

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	58,935	83,867	143,103
<i>Fee for Services</i>	3,481	4,000	4,000
<i>Grants</i>	431,475	475,000	475,000
<b>Total Budget</b>	<b>493,891</b>	<b>562,867</b>	<b>622,103</b>

**0986-986 | Community Correction Juvenile Reinvestment**

**Primary Functions and Objectives:**

The funding for the juvenile programs offered by community corrections is provided by the Kansas Department of Corrections - Juvenile Services grant funds. Evidence based juvenile programs provided by our agency includes Wraparound Program, Forward Thinking, Crossroads and Active Parenting classes. Referrals for the programs can be made through Juvenile Intensive Supervised Probation, Juvenile Intake and Assessment, Immediate Intervention Program, Truancy Program and Court Services.

**EXPENDITURE BUDGET**

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	35,228	67,868	53,756
<i>Contractual Services</i>	-	22,350	22,350
<i>Commodities &amp; Supplies</i>	571	-	-
<b>Total Budget</b>	<b>35,799</b>	<b>90,218</b>	<b>76,106</b>

**REVENUE BUDGET**

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	62,503	82,097	49,242
<i>Grants</i>	22,538	90,152	90,152
<b>Total Budget</b>	<b>85,041</b>	<b>172,249</b>	<b>139,394</b>

## Section VI – Special Reserve Funds

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## 0332-332 | Special Equipment Reserve

### Primary Functions and Objectives:

The Special Equipment Reserve Fund was established in the 1999 budget for departmental purchases of new or replacement equipment. The reserve is funded with budgeted transfers from participating departments. In 2002, the state established the Register of Deeds Technology Fee Program to fund the automation of land-based records. Miami County uses the Special Equipment Reserve Fund to record the Technology Fee Program transactions. Other county departments can also use the fees for land-based records automation after the Register of Deeds has reached an annual reserve limit of \$50,000. Several county departments have accessed the available technology fees to update or add technology equipment that has improved both internal and external customer service. The county's adoption and transition to an Information Technology Business Plan and subsequent Information Technology Plan Fund works in tandem with the Special Equipment Reserve Fund in planning for future needs. This reserve funding philosophy matches the county's goal for operational expenditures to be handled on a pay as you go basis, rather than using funding sources traditionally used for capital budgeting.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Contractual Services</i>	50,000	50,000	61,893
<i>Commodities &amp; Supplies</i>	33,000	33,000	33,000
<i>Capital Outlay</i>	50,000	50,000	50,000
<b>Total Budget</b>	<b>133,000</b>	<b>133,000</b>	<b>144,893</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	721,876	721,876	790,177
<i>Recording Fees</i>	40,000	40,000	40,000
<i>Transfer to General Fund</i>	-	-	202,306
<i>Transfer to Reappraisal</i>	25,000	25,000	25,000
<i>Transfer to Admin Election</i>	40,000	40,000	40,000
<b>Total Budget</b>	<b>826,876</b>	<b>826,876</b>	<b>1,097,483</b>

## 0450-450 | Special Capital Improvements

### Primary Functions and Objectives:

The Special Capital Improvement (CIP) Fund was established to accumulate revenues and expenditures for large capital projects. These projects can span more than one budget year and require funding from a variety of sources. The Special CIP fund allows for tracking these projects in one fund through operational transfers from other county revenue generating funds and directly from outside sources. These outside sources include project cost share funding, grants and state and federal road and bridge funds.

Project detail records are maintained by fiscal services to track project progress and for the history of a project's cost. Also, a current schedule of in progress projects and future projects is used to provide information on budgeted funding commitments and future funding requirements. Projects are selected for the CIP fund through formal commission action with funding sources being identified when approval is given.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Capital Outlay</i>	3,915,802	-	-
<b>Total Budget</b>	<b>3,915,802</b>	-	-

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	2,546,621	2,892,283	2,892,283
<i>Federal Grants</i>	38,809	-	-
<i>Grants</i>	223,577	-	-
<i>Cost Share Revenue</i>	106,479	-	-
<i>Reserve Transfer</i>	3,850,412	-	-
<b>Total Resource</b>	<b>6,765,898</b>	<b>2,892,283</b>	<b>2,892,283</b>
<i>Less Expenditures</i>	3,915,802	-	-
<b>Balance Forward</b>	<b>2,850,096</b>	<b>2,892,283</b>	<b>2,892,283</b>

## 0924-924 | Jail Sales Tax

### Primary Functions and Objectives:

In April 2013, Miami County voters approved levying a one-quarter of one percent countywide sales tax with revenue from the tax to fund construction of a new jail facility and all things related thereto. Said sales tax would expire when sufficient taxes have been collected to finance the project.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Transfer</i>	1,126,032	1,126,032	1,037,012
<b>Total Budget</b>	<b>1,126,032</b>	<b>1,126,032</b>	<b>1,037,012</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	874,960	948,928	1,022,896
<i>Special Sales Tax</i>	1,200,000	1,200,000	1,225,000
<b>Total Budget</b>	<b>2,074,960</b>	<b>2,148,928</b>	<b>2,247,896</b>

## 0927-927 | Special Sales Tax

### Primary Functions and Objectives:

In November 2000, Miami County voters approved levying a one-quarter of one percent countywide sales tax for a period of five years (January 1, 2001, through December 31, 2005). Since then, the voters have reelected the sales tax levy year after year. Revenue derived from this tax is deposited in a Special Sales Tax Fund and is allocated for designated Road and Bridge Capital Improvement Projects in the incorporated and unincorporated areas of the county.

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Contractual Services</i>	393,138	500,000	500,000
<i>Transfer</i>	831,230	724,368	797,166
<b>Total Budget</b>	<b>1,224,368</b>	<b>1,224,368</b>	<b>1,297,166</b>

### REVENUE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	60,534	72,165	247,931
<i>Special Sales Tax</i>	1,400,033	1,236,000	1,500,000
<b>Total Budget</b>	<b>1,460,567</b>	<b>1,308,165</b>	<b>1,747,931</b>

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**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<b>Fund Balance January 1st</b>	2,394	2,394	2,517
<i>Revenue</i>	-	123	7,772
<b>Total Resource</b>	2,394	2,517	10,289
<i>Contractual Services</i>	-	-	-
<b>Total Expenditure</b>	-	-	-
<b>Balance Forward</b>	<b>2,394</b>	<b>2,517</b>	<b>10,289</b>

**0314-314 | Law Enforcement Trust**

**Primary Function:**

The law enforcement trust was established to hold monies received from convicted drug offenders.

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<b>Fund Balance January 1st</b>	5,598	4,108	6,018
<i>Revenue</i>	910	3,153	3,380
<b>Total Resource</b>	6,508	7,261	9,398
<i>Contractual Services</i>	2,400	-	-
<i>Commodities &amp; Supplies</i>	-	1,243	-
<b>Total Expenditure</b>	2,400	1,243	-
<b>Balance Forward</b>	<b>4,108</b>	<b>6,018</b>	<b>9,398</b>

**0316-270 | Conceal Carry**

**Primary Function:**

The offender registration fund is established by law to hold all registration fees paid to the sheriff by citizens electing to carry a concealed gun.

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<b>Fund Balance January 1st</b>	23,823	33,821	41,245
<i>Revenue</i>	10,000	8,660	11,620
<b>Total Resource</b>	33,823	42,481	52,865
<i>Commodities &amp; Supplies</i>	-	1,235	-
<b>Total Expenditure</b>	-	1,235	-
<b>Balance Forward</b>	<b>33,823</b>	<b>41,246</b>	<b>52,865</b>

**0324-270 | Offender Registration**

**Primary Function:**

The registered offender fund is established by law to hold all registration fees paid to the sheriff by registered offenders convicted of a particular crime.

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<b>Fund Balance January 1st</b>	252,000	262,145	274,845
<i>Revenue</i>	52,000	40,000	26,000
<b>Total Resource</b>	304,000	302,145	300,845
<i>Contractual Services</i>	41,855	27,300	-
<b>Total Expenditure</b>	41,855	27,300	-
<b>Balance Forward</b>	<b>262,145</b>	<b>274,845</b>	<b>300,845</b>

**0320-405 | Economic Development Reserve**

**Primary Function:**

To provide a resource for future economic activities in Miami County.

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<b>Fund Balance January 1st</b>	593,401	256,154	780,691
<i>Revenue</i>	19,284	584,720	75,000
<b>Total Resource</b>	612,685	840,874	855,691
<i>Contractual Services</i>	356,531	60,183	566,361
<b>Total Expenditure</b>	356,531	60,183	566,361
<b>Balance Forward</b>	<b>256,154</b>	<b>780,691</b>	<b>289,330</b>

**0331-331 | Special Machinery Reserve**

**Primary Function:**

To provide a resource for future economic activities in Miami County.

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<b>Fund Balance January 1st</b>	1,630,125	1,532,469	3,253,189
<i>Revenue</i>	70,006	1,869,800	540,800
<b>Total Resource</b>	1,700,131	3,402,269	3,793,989
<i>Contractual Services</i>	21,103	18,896	20,759
<i>Commodities &amp; Supplies</i>	9,225	11,448	385
<i>Capital Outlay</i>	45,164	118,736	607,208
<i>Transfer</i>	92,170	-	-
<b>Total Expenditure</b>	167,662	149,080	628,352
<b>Balance Forward</b>	<b>1,532,469</b>	<b>3,253,189</b>	<b>3,165,637</b>

**0336 | Special Building Improvement Reserve**

**Primary Function:**

To provide a resource for future or unexpected improvement requirements for county buildings and fixtures.

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<i>Fund Balance January 1st</i>	300,000	350,000	450,000
<i>Revenue</i>	50,000	100,000	100,000
<b>Total Resource</b>	350,000	450,000	550,000
<b>Total Expenditure</b>	-	-	-
<b>Balance Forward</b>	<b>350,000</b>	<b>450,000</b>	<b>550,000</b>

**0337 | Special Retirement Reserve**

**Primary Function:**

A reserve to offset unfunded, earned employee benefits.

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<i>Fund Balance January 1st</i>	34,136	34,136	34,136
<i>Revenue</i>			2,800
<b>Total Resource</b>	34,136	34,136	36,936
<b>Total Expenditure</b>	-	-	-
<b>Balance Forward</b>	<b>34,136</b>	<b>34,136</b>	<b>36,936</b>

**0340 | Club Estates Sewer Reserve**

**Primary Function:**

Reserve fund for future and current capital needs of the Club Estates Sewer Treatment Facility.

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<i>Fund Balance January 1st</i>	33,224	41,124	49,024
<i>Revenue</i>	7,900	7,900	3,000
<b>Total Resource</b>	41,124	49,024	52,024
<b>Total Expenditure</b>	-	-	-
<b>Balance Forward</b>	<b>41,124</b>	<b>49,024</b>	<b>52,024</b>

**0341 | Walnut Creek Reserve**

**Primary Function:**

Reserve fund for future and current capital needs of the Walnut Creek Sewer Treatment Facility.

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<b>Fund Balance January 1st</b>	47,968	17,308	22,609
<i>Revenue</i>	13,585	19,387	20,577
<b>Total Resource</b>	61,553	36,695	43,186
<i>Capital Outlay</i>	44,245	14,086	-
<b>Total Expenditure</b>	44,245	14,086	-
<b>Balance Forward</b>	<b>17,308</b>	<b>22,609</b>	<b>43,186</b>

**0360 | Clerk Technology Fund**

**Primary Function:**

The 2014 Kansas legislature through House Bill 2643 created a County Clerk Technology Fund. Moneys in the fund are to be used for the storing, recoding, archiving, retrieving, maintaining, and handling of land-based data recorded, stored, or generated in the office of the county clerk.

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<b>Fund Balance January 1st</b>	50,636	47,752	63,317
<i>Revenue</i>	13,473	19,499	20,577
<b>Total Resource</b>	64,109	67,251	83,894
<i>Contractual Services</i>	590	536	-
<i>Commodities &amp; Supplies</i>	-	652	6,342
<i>Capital Outlay</i>	15,766	2,745	-
<b>Total Expenditure</b>	16,356	3,933	6,342
<b>Balance Forward</b>	<b>47,753</b>	<b>63,318</b>	<b>77,552</b>

**0361 | Treasurer Technology Fund**

**Primary Function:**

The 204 Kansas legislature through House Bill 2643 created a County Treasurer Technology Fund. Moneys in the fund are to be used for the storing, recoding, archiving, retrieving, maintaining, and handling of land-based data recorded, stored, or generated in the office of the county treasurer.

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<b>Fund Balance January 1st</b>	140,107	24,065	20,262
<i>Revenue</i>	-	66,082	55,737
<b>Total Resource</b>	140,107	90,147	75,999
<i>Contractual Services</i>	116,042	69,885	67,361
<b>Total Expenditure</b>	116,042	69,885	67,361
<b>Balance Forward</b>	<b>24,065</b>	<b>20,262</b>	<b>8,638</b>

**0451 | Insurance Reimbursement**

**Primary Function:**

A fund to provide a resource for property loss reimbursement.

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<b>Fund Balance January 1st</b>	94,591	94,591	88,100
<i>Revenue</i>	-	-	-
<b>Total Resource</b>	94,591	94,591	88,100
<i>Transfer</i>	-	6,491	4,771
<b>Total Expenditure</b>	-	6,491	4,771
<b>Balance Forward</b>	<b>94,591</b>	<b>88,100</b>	<b>83,329</b>

**0904 | Detention Center Project**

**Primary Function:**

The sheriff's grant fund holds monies received from federal and state grants for traffic overtime, bulletproof vests, and traffic enforcement during the holidays.

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<b>Fund Balance January 1st</b>	36,366	87,527	88,100
<i>Revenue</i>	54,511	12,600	36,450
<b>Total Resource</b>	90,877	100,127	124,550
<i>Contractual Services</i>	3,350	12,027	44,861
<b>Total Expenditure</b>	3,350	12,027	44,861
<b>Balance Forward</b>	<b>87,527</b>	<b>88,100</b>	<b>79,689</b>

**0905 | Escrow**

**Primary Function:**

The Escrow fund is for departments with performance / surety bonds.

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<b>Fund Balance January 1st</b>	602,800	511,777	530,619
<i>Revenue</i>	8,167,879	156,545	116,882
<i>Cancelled Encumbrance</i>	-	-	123,814
<b>Total Resource</b>	8,770,679	668,322	771,315
<i>Contractual Services</i>	328,287	2,529	90,650
<i>Capital Outlay</i>	7,930,615	135,174	29,886
<b>Total Expenditure</b>	8,258,902	137,703	120,536
<b>Balance Forward</b>	<b>511,777</b>	<b>530,619</b>	<b>650,779</b>

**0909 | 800 MHz Radio System**

**Primary Function:**

The MHz radio system fund is established to support the 800 system for all local emergency users and equipment.

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<b>Fund Balance January 1st</b>	-	2,000	51
<i>Revenue</i>	74,849	41,338	72,618
<b>Total Resource</b>	74,849	43,338	72,669
<i>Personnel Services</i>	-	2,900	3,917
<i>Commodities &amp; Supplies</i>	9,425	15,454	68,481
<i>Capital Outlay</i>	63,424	24,933	-
<b>Total Expenditure</b>	72,849	43,287	72,398
<b>Balance Forward</b>	<b>2,000</b>	<b>51</b>	<b>271</b>

**0990 | Sheriff Grant Fund**

**Primary Function:**

The sheriff's grant fund holds monies received from federal and state grants for traffic overtime, bulletproof vests, traffic enforcement during the holidays, etc.

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<b>Fund Balance January 1st</b>	38,584	33,266	36,518
<i>Revenue</i>	19,025	18,473	6,187
<b>Total Resource</b>	57,609	51,739	42,705
<i>Commodities &amp; Supplies</i>	24,343	15,221	7,960
<b>Total Expenditure</b>	24,343	15,221	7,960
<b>Balance Forward</b>	<b>33,266</b>	<b>36,518</b>	<b>34,745</b>

**0993 | Cops for Tots**

**Primary Function:**

The cops for tots program fund is the collection of all monies received from citizens to help underprivileged children in Miami County

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<b>Fund Balance January 1st</b>	7,870	9,486	10,695
<i>Revenue</i>	4,605	1,440	1,890
<b>Total Resource</b>	12,475	10,926	12,585
<i>Commodities &amp; Supplies</i>	2,988	231	3,641
<b>Total Expenditure</b>	2,989	231	3,641
<b>Balance Forward</b>	<b>9,486</b>	<b>10,695</b>	<b>8,944</b>

**0994 | Sheriff Support Program**

**Primary Function:**

The sheriff's support fund is the collection of all monies received from citizens to help with costs associated with D.A.R.E. and other calendar programs in Miami County

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<i>Fund Balance January 1st</i>	21,471	-	-
<i>Revenue</i>	-	126,000	6,000
<b>Total Resource</b>	21,471	126,000	6,000
<i>Contractual Services</i>	21,471	126,000	6,000
<b>Total Expenditure</b>	21,471	126,000	6,000
<b>Balance Forward</b>	-	-	-

**0998 | Small Business Grant**

**Primary Function:**

This program is designed to assist small startups and existing firms with mini grants to underwrite costs related to technical assistance.

**BUDGET SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL
<i>Fund Balance January 1st</i>	-	-	83,131
<i>Revenue</i>	-	6,894,296	72,744
<i>Cancelled Encumbrance</i>	-	-	17,563
<b>Total Resource</b>	-	6,894,296	173,438
<i>Commodities &amp; Supplies</i>	-	6,811,165	173,438
<b>Total Expenditure</b>	-	6,811,165	173,438
<b>Balance Forward</b>	-	<b>83,131</b>	-

**0999 | Cares Act Spark Funding**

**Primary Function:**

Cares Funding was made available to Miami to combat the challenges COVID-19 brought to the area.

## Section VIII – Special Taxing Districts

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## 0413-413 | Fire District 1 – Operations & Equipment

### Primary Functions and Objectives:

Fire District No. 1 provides fire protection and prevention services to Miami County residents. This fire district consists of an area of fire suppression that encompasses the rural areas around the stations at Fontana, Louisburg, Osawatomie, Paola, and Wellsville. The district has a contract with Drexel for service to the far southeast portion of the county. The district has approximately 120 trained volunteer firefighters that staff and maintain a fleet of emergency vehicles which include: pumper trucks, water tankers, pumper tankers, mini pumpers, and brush/grass trucks. In 2008, a water rescue team was implemented.

### BUDGET SUMMARY

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	21,080	7,916	42,746
<i>Ad Valorem Tax</i>	819,276	902,605	904,670
<i>Delinquent Tax</i>	13,333	8,000	8,000
<i>16/20M Vehicle Tax</i>	2,926	2,904	3,133
<i>Motor Vehicle Tax</i>	90,758	72,831	76,874
<i>Recreational Vehicle Tax</i>	2,774	2,045	2,397
<i>Commercial Vehicle Tax</i>	5,687	4,404	4,887
<i>Compensation to Income</i>	-	3,726	-
<i>Watercraft Tax</i>	-	1,335	793
<b>Total Resource</b>	955,834	1,005,766	1,043,500
<i>Less Expenditures</i>	919,293	1,015,809	1,043,500
<b>Balance Forward</b>	<b>36,541</b>	<b>(10,043)</b>	-

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Personnel Services</i>	11,692	15,652	16,000
<i>Contractual Services</i>	364,291	428,480	430,000
<i>Commodities &amp; Supplies</i>	55,942	140,950	135,500
<i>Vehicle Expense</i>	33,158	46,250	57,000
<i>Capital Outlay</i>	-	10,500	5,000
<i>Equipment Transfer</i>	454,210	373,977	400,000
<b>Total Budget</b>	<b>919,293</b>	<b>1,015,809</b>	<b>1,043,500</b>

**0417-417 | Fire District 1 – Special Equipment**

**Primary Functions and Objectives:**

State law provides for the transfer of unexpended funds to a separate reserve fund (K.S.A. 19- 3612). Money credited to this special equipment fund can be used only for the replacement of firefighting equipment, apparatus, or machinery.

**BUDGET SUMMARY**

<b>DESCRIPTION</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<i>Fund Balance January 1st</i>	657,847	220,060	102,430
<i>Equipment Transfer</i>	454,210	330,000	400,000
<b>Total Resource</b>	1,112,057	550,060	502,430
<i>Less Expenditures</i>	689,527	692,715	102,232
<b>Balance Forward</b>	<b>422,530</b>	<b>(142,655)</b>	<b>400,198</b>

**EXPENDITURE BUDGET**

<b>DESCRIPTION</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<i>Commodities &amp; Supplies</i>	-	47,450	10,000
<i>Vehicle Expense</i>	45,000	9,600	-
<i>Capital Outlay</i>	644,527	635,665	92,232
<b>Total Budget</b>	<b>689,527</b>	<b>692,715</b>	<b>102,232</b>

## 0415-415 | Fire District 2 – Operations & Equipment

### Primary Functions and Objectives:

Fire District No. 2 provides fire protection, fire prevention and vehicular accident rescue services to residents in northern Miami County. This fire district consists of an area of fire suppression that encompasses an approximate 70 square mile area. The district contracts with Johnson County Fire No. 2 for the services described.

### BUDGET SUMMARY

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<b>Fund Balance January 1st</b>	12,087	541	3,779
<i>Ad Valorem Tax</i>	327,200	425,483	422,708
<i>Delinquent Tax</i>	3,738	2,500	2,500
<i>16/20M Vehicle Tax</i>	717	648	1,083
<i>Motor Vehicle Tax</i>	23,257	28,450	35,688
<i>Recreational Vehicle Tax</i>	723	801	1,094
<i>Commercial Vehicle Tax</i>	770	363	1,206
<i>Watercraft Tax</i>	-	470	374
<b>Total Resource</b>	368,492	459,256	468,432
<i>Less Expenditures</i>	359,532	463,422	468,432
<b>Balance Forward</b>	<b>8,960</b>	<b>(4,166)</b>	<b>-</b>

### EXPENDITURE BUDGET

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 BUDGET
<i>Contractual Services</i>	251,982	316,325	360,000
<i>Equipment Transfer</i>	107,550	147,097	108,432
<b>Total Budget</b>	<b>359,532</b>	<b>463,422</b>	<b>468,432</b>

**0419-419 | Fire District 2 –Special Equipment**

**Primary Functions and Objectives:**

State law provides for the transfer of unexpended funds to a separate reserve fund (K.S.A. 19-3612). Money credited to this special equipment fund can be used only for the replacement of firefighting equipment, apparatus, or machinery.

**BUDGET SUMMARY**

<b>DESCRIPTION</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<i>Fund Balance January 1st</i>	173,666	284,166	428,313
<i>Equipment Transfer</i>	107,550	147,097	100,000
<b>Total Resource</b>	281,216	431,263	528,313
<i>Less Expenditures</i>	-	398,263	398,263
<b>Balance Forward</b>	<b>281,216</b>	<b>33,000</b>	<b>130,050</b>

**EXPENDITURE BUDGET**

<b>DESCRIPTION</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<i>Capital Outlay</i>	-	398,263	398,263
<b>Total Budget</b>	-	<b>398,263</b>	<b>398,263</b>

**0433-433 | Bucyrus Lights & Sirens**

**Primary Functions and Objectives:**

The Bucyrus Lights District is a benefit district organized pursuant to K.S.A. 19-721 et. seq. In 1998, the county requested KCP&L to convert the then mercury vapor lamps to fourteen (14) high pressure sodium, 10,000 lumens single, wood pole overhead lights to enhance the public safety of the Bucyrus community.

**BUDGET SUMMARY**

<b>DESCRIPTION</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<b>Fund Balance January 1st</b>	2,965	1,795	213
<i>Ad Valorem Tax</i>	1,287	5,468	3,506
<i>Delinquent Tax</i>	4	-	6
<i>16/20M Vehicle Tax</i>	10	8	4
<i>Motor Vehicle Tax</i>	578	212	242
<i>Recreational Vehicle Tax</i>	13	7	6
<i>Commercial Vehicle Tax</i>	49	19	23
<b>Total Resource</b>	4,906	7,509	4,000
<i>Less Expenditures</i>	2,797	3,470	4,000
<b>Balance Forward</b>	<b>2,109</b>	<b>4,039</b>	-

**EXPENDITURE BUDGET**

<b>DESCRIPTION</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<i>Contractual Services</i>	2,797	3,470	4,000
<b>Total Budget</b>	<b>2,797</b>	<b>3,470</b>	<b>4,000</b>

**0435-435 | Hillsdale Lights & Sirens**

**Primary Functions and Objectives:**

A benefit district was established to provide street lighting within the City of Hillsdale, Kansas. This fund is used to pay for such services. A contract was entered into between the county and KCP&L for the district lights in June 1982. In 1998, the county requested all the incandescent and mercury vapor lights at Hillsdale be changed out to 16,000 lumens single, wood pole overhead lights to enhance the public safety of the Hillsdale community. There are currently 32 such streetlights in the benefit district.

**BUDGET SUMMARY**

<b>DESCRIPTION</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<b><i>Fund Balance January 1st</i></b>	6,105	4,118	1,703
<i>Ad Valorem Tax</i>	4,735	5,468	6,001
<i>Delinquent Tax</i>	57	50	50
<i>16/20M Vehicle Tax</i>	2	8	7
<i>Motor Vehicle Tax</i>	804	456	437
<i>Recreational Vehicle Tax</i>	18	6	15
<i>Commercial Vehicle Tax</i>	25	7	20
<b><i>Total Resource</i></b>	<b>11,746</b>	<b>10,113</b>	<b>8,233</b>
<i>Less Expenditures</i>	5,949	9,980	8,233
<b>Balance Forward</b>	<b>5,797</b>	<b>133</b>	<b>-</b>

**EXPENDITURE BUDGET**

<b>DESCRIPTION</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
<i>Contractual Services</i>	5,949	9,980	8,233
<b>Total Budget</b>	<b>5,949</b>	<b>9,980</b>	<b>8,233</b>

## SECTION IX – APPENDICIES

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Revenue Source Descriptions .....	93
Fund Budget Categories .....	95
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CERTIFICATE

To the Clerk of Miami County, State of Kansas  
 We, the undersigned, officers of  
Miami 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 2023; and  
 (3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

		2023 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1946	6	26,015,647	17,477,983	
Debt Service	10-113	6	2,591,186	1,069,685	
Road & Bridge	68-5,101	7	8,434,220	3,391,649	
Reappraisal	79-1482	8	633,733	547,968	
Special Bridge	68-1135	8	828,000	757,320	
Solid Waste (207)		9	29,600		
County Fuel (211)		9	801,500		
Club Estates Sewer (230)		10	25,000		
Club Estates Lights (231)		10	1,700		
Walnut Creek Sewer (232)		11	37,300		
Bucyrus Sewer (234)		11	52,900		
Emergency 911 (310)		12	260,000		
Motor Vehicle (323)		12	389,644		
Special Equipment (332)		13	14,750		
Technology Plan (335)		13	478,440		
Airport FAA Hangar (401)		14	45,000		
Special Alcohol (431)		14	1,037,012		
D.C. Sales Tax (924)		15	1,297,166		
CIP Sales Tax (927)		15	524,319		
Community Corr Adult (984)		16	402,502		
Community Corr JUV (985)		16	76,106		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Non-Budgeted Funds-D		20			
Non-Budgeted Funds-E		21			
Non-Budgeted Funds-F		20			
<b>Totals</b>		XXXXX	<b>5,472,939</b>	<b>0</b>	
Budget Hearing Notice		21			County Clerk's Use Only
Budget Hearing Notice 2		22			
Combined Rate and Budget Hearing		23			
Combined Rate and Budget Hearing 2		24			
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate

Assisted by:

Address:


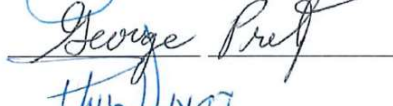
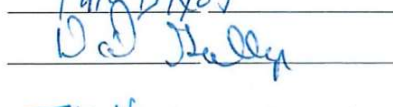

Email:

Attest: August 10 2022

  
 County Clerk



Governing Body

  
 George Pruff  
  
 Tyler Vaughan  
  
 W.D. Haller  
  
 Tyler Vaughan absent

**CERTIFICATE**

2023

To the Clerk of Miami County, State of Kansas

We, the undersigned, officers of

**Hillsdale Lights & Sirens**

certify that: (1) the hearing mentioned in the attached publication was held;  
 (2) after the Budget Hearing this budget was duly approved and adopted  
 maximum expenditures for the various funds for the year 2023; and (3) the  
 Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

		2023 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
<b>Fund</b>	<b>K.S.A.</b>				
General	19-2728	5	8,233	6,151	
Debt Service	10-113				
<b>Totals</b>		XXXXXXXXXX	8,233	6,151	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					
					Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 2.187

Assisted by: \_\_\_\_\_  
 \_\_\_\_\_  
 Address: \_\_\_\_\_  
 \_\_\_\_\_  
 Email: \_\_\_\_\_  
 \_\_\_\_\_

*BO Rohal*  
*DCC*  
*DJ Helge*  
*Tim Dixon*  
*George Trout*

Attest: August 31, 2022  
*Stacey Warner, Deputy*  
 County Clerk



Governing Body

CPA Summary

**CERTIFICATE**

2023

To the Clerk of Miami County, State of Kansas  
We, the undersigned, officers of  
**Bucyrus Lights & Sirens**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2023; and (3) the  
Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

		2023 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
<b>Fund</b>	<b>K.S.A.</b>				
General	19-2728	5	4,000	3,583	
Debt Service	10-113				
<b>Totals</b>		XXXXXXXXXX	4,000	3,583	
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		12			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

Revenue Neutral Rate 1.391

Assisted by:

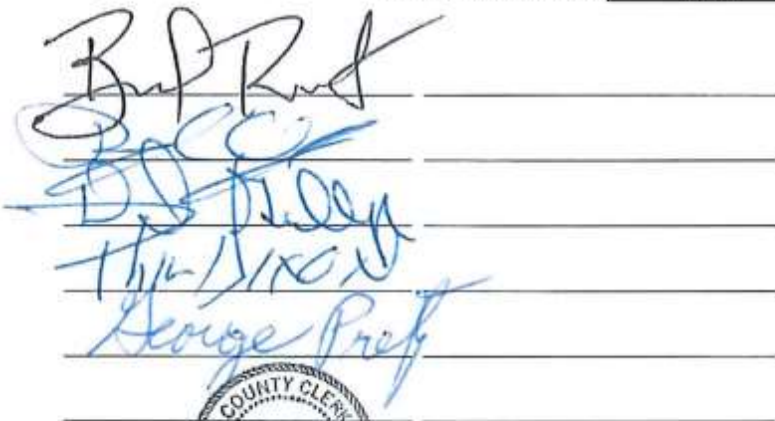
\_\_\_\_\_

Address:

\_\_\_\_\_

Email:

\_\_\_\_\_



Attest: August 31, 2022

Tracey Sauer, Deputy  
County Clerk



Governing Body

To the Clerk of Miami County, State of Kansas  
 We, the undersigned, officers of  
Fire District #1

certify that: (1) the hearing mentioned in the attached publication was held;  
 (2) after the Budget Hearing this budget was duly approved and adopted  
 maximum expenditures for the various funds for the year 2023; and (3) the  
 Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
<b>Fund</b>	<b>K.S.A.</b>				
General	19-3610	5	1,043,500	913,717	
Debt Service	10-113				
Equipment Fund (0417)			102,232		
<b>Totals</b>		XXXXXXXXXX	1,145,732	913,717	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 3.126

Assisted by: \_\_\_\_\_  
 \_\_\_\_\_  
 Address: \_\_\_\_\_  
 \_\_\_\_\_  
 Email: \_\_\_\_\_  
 \_\_\_\_\_

*Frank Ruben*  
*CCF*  
*DJ Thelge*  
*THURIXON*  
*George Pratt*

Attest: August 31, 2022  
*Stacey Louise Deputy*  
 County Clerk



Governing Body

CPA Summary

**CERTIFICATE**

2023

To the Clerk of Miami County, State of Kansas  
 We, the undersigned, officers of  
Fire District #2

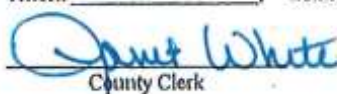
certify that: (1) the hearing mentioned in the attached publication was held;  
 (2) after the Budget Hearing this budget was duly approved and adopted  
 maximum expenditures for the various funds for the year 2023; and (3) the  
 Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
<u>Fund</u>	<u>K.S.A.</u>				
General	19-3610	5	468,432	425,540	
Debt Service	10-113				
Equipment Fund			398,263		
<b>Totals</b>		XXXXXXXXXX	866,695	425,540	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 5.304

Assisted by: \_\_\_\_\_  
 \_\_\_\_\_  
 Address: \_\_\_\_\_  
 \_\_\_\_\_  
 Email: \_\_\_\_\_  
 \_\_\_\_\_

*Bob Rehn*  
 \_\_\_\_\_  
*George Pref*  
 \_\_\_\_\_  
*Shirley*  
 \_\_\_\_\_  
*W.D. Hally*  
 \_\_\_\_\_  
*Tyler Vaughan absent*  
 \_\_\_\_\_

Attest: 8110, 2022  
  
 County Clerk



Governing Body

CPA Summary



**MIAMI COUNTY  
2022 LEVIES**

**STATE** KSA 75-8001  
**COUNTY** KSA79-1948, 0-11,73-482, 88-8101,66-132  
**GENERAL FUND** 0.000 VALUATION 2022  
**STATE INST BLDG** 0.500 VALUATION 2022  
**STATE ED BLDG** 1.000 GENERAL  
**2022 Levy** 1.500 BOND & INT  
**2021 Levy** 1.500 CO WIDE REAPR  
 ROAD & BRIDGE  
 SPECIAL BRIDGE  
 2022 Levy  
 2021 Levy

**CITY**  
 KSA12-1018, 19-112, 12-1403, 12-76102, 12-1100, 12-16176, 75-8110, 12-2, 5, 12-1827  
**FOHIANA** 1,364,593  
**LOUISBURG** 62,856,525  
**PAOLA** 71,192,792  
**SPRING HILL** 40,038,865  
**VALUATION 2022** 575,657,315  
**GENERAL** 30,362  
**BOND & INT** 1,858  
**CEMETERY** 0.952  
**EMP BENEFITS** 5.892  
**FIRE EQUIP** 1.316  
**IND DEVELOPMT** 40.380  
**LIBRARY** 46.366  
**2022 Levy**  
**2021 Levy**

**COUNTY** KSA79-1948, 0-11,73-482, 88-8101,66-132  
**VALUATION 2022** 575,657,315  
**GENERAL** 30,362  
**BOND & INT** 1,858  
**CEMETERY** 0.952  
**EMP BENEFITS** 5.892  
**FIRE EQUIP** 1.316  
**IND DEVELOPMT** 40.380  
**LIBRARY** 46.366  
**2022 Levy**  
**2021 Levy**

I hereby certify this to be a true and correct statement of 2022 levies for the budget year 2023, and duly made in accordance with the laws of the State of Kansas.

*Janet White*  
 Janet White, Miami County Clerk

TOWNSHIPS	VALUATION 2022	GENERAL	2022 LEVY	2021 LEVY	REC. COMM	USD #229	USD #230	USD #289	USD #367	USD #368/Paola	USD #416
STANTON	13,782,490	0.013	0.48		KSA12-1927, 12-1928	2,769	2,900	3,956	0.999	0.999	0.996
RICHLAND	48,504,609	0.173	0.336		GENERAL	0.200	0.150	0.200	0.999	0.999	0.996
MARYSVILLE	63,370,878	0.571	0.366		EMP BENEFITS	2.989	3.050	4.196	0.999	0.999	0.996
TEN MILE	43,319,797	0.607	0.688		2022 LFVY	2.216	3.036	4.197	1.000	1.000	1.030
WEA	113,366,352	0.004	0.014		2021 LFVY	1,050,009	66,628,106	13,483,409	69,471,081	208,238,836	185,728,399
MIDDLE CREEK	45,359,901	0.178	0.341		VALUATION 2022	WATERSHED	VALUATION 2022	VALUATION 2022	2022 LEVY	2021 LEVY	
SUGAR CREEK	12,751,974	0.625	0.737			WATERSHED #90 JT	12,561,267	1.333			
MUPELL	13,591,724	0.640	0.866			LIGHTS/SIRENS					
CSAGE	10,978,614	0.064	0.094								
MOUND	12,385,830	0.008	0.024								
CSAWATOMIE	14,223,908	1.015	0.525								
VALLEY	28,939,710	0.022	0.039								
PAOLA	22,902,514	0.026	0.011								
SCHOOL DISTRICT	VALUATION 2022	GENERAL	CAP OUTLAY	SUPP GNRL	COST OF LIVING	SPECIAL ASSMT	BOND	EX ORD GROWTH	SP LBILITY EXP	2022 LEVY	2021 LEVY
USD#229	1,050,009	20,000	8,000	11,368	1.025	0.200	12,500	0.150	0.287	54,870	58,967
USD#230	66,528,108	20,000	8,000	9,268	1.356	0.788	17,700	11,128	0.494	67,534	67,534
USD#231	8,773,334	20,000	8,000	13,565	1.356	0.231	16,564	1,092	0.903	67,001	62,665
USD#289	13,483,409	20,000	7,992	14,364			12,761			55,617	57,761
USD#362	22,284,146	20,000	8,000	11,128			5,126			44,254	44,261
USD#367	69,471,081	20,000	7,996	15,329			15,059			58,384	50,094
USD#368	208,238,836	20,000	7,999	12,364			10,003			50,869	50,532
USD#416	185,728,399	20,000	7,998	11,370			7,211			49,497	50,501
CEMETERY	VALUATION 2022	2022 LEVY	2021 LEVY	LIBRARY	KSA 12-1247, 12-16102	FIRE	KSA 19-3610	Marais des Cygnes Ex. Dist. # 10			
KSA 17-1330	12,385,830	3.618	4.049	LIBRARY #1	NORTHEAST KS	FIRE DIST #1	FIRE DIST #2	KSA 2-623			
MOUND #2	12,024,375	0.000	0.078	185,778,398	285,334,769	288,836,863	80,231,914	Valuation 2022	5/15/657,315		
PLEASANT VLY#3	10,878,614	1.826	0.169	4,313	1.167	3.163	5,304	2022 LEVY	0.736		
OSAGE #4	16,008,335	0.357	0.313	0.536	0.124	3.538	6,000	2021 LEVY	0.759		
ANTIPOCH #5	11,952,936	0.323	0.334	4,849	1.291						
SCOTT VLLY#6	8,900,134	0.551	0.466	4,857	1.295						

Tax Unit/School	State	Co Wide	City	Twp	USD	Cem	WS	Library	Fire	Lights	Rec Comm	Ext. Dist. #16	Total
<b>Fontana</b>													
001-362	1.500	40.380	10.958	0.064	44.254	1.826		1.291	3.163			0.736	104.172
<b>Louisburg</b>													
002-416	1.500	40.380	20.872	0.004	49.497			4.849			0.999	0.736	118.837
021-416	1.500	40.380	20.872	0.178	49.497			4.849			0.999	0.736	119.011
022-416	1.500	40.380	20.872	0.625	49.497			4.849			0.999	0.736	119.458
<b>Paola</b>													
003-368	1.500	40.380	42.255		50.666						0.999	0.736	136.536
031-368	1.500	40.380	42.255		50.666						0.999	0.736	136.536
<b>Osawatomie</b>													
004-367	1.500	40.380	80.009		58.384						0.999	0.736	182.008
041-368	1.500	40.380	80.009		50.666						0.999	0.736	174.290
<b>Spring Hill</b>													
005-230	1.500	40.380	35.977		67.406			1.291			3.050	0.736	150.340
<b>Wea Twp</b>													
081-229	1.500	40.380		0.004	54.870			4.849	3.163		2.989	0.736	108.491
082-416	1.500	40.380		0.004	49.497			4.849	3.163		0.999	0.736	101.128
<b>Ten Mile Twp</b>													
091-416	1.500	40.380		0.607	49.497			4.849	3.163		0.999	0.736	101.731
092-416	1.500	40.380		0.607	49.497			4.849	5.304	3.613	0.999	0.736	107.485
093-230	1.500	40.380		0.607	67.406			1.291	5.304		3.050	0.736	120.274
094-368	1.500	40.380		0.607	50.666			1.291	5.304		0.999	0.736	101.483
095-416	1.500	40.380		0.607	49.497			4.849	5.304		0.999	0.736	103.872
096-368	1.500	40.380		0.607	50.666			1.291	3.163		0.999	0.736	99.342
<b>Marysville Twp</b>													
101-230	1.500	40.380		0.571	67.406			1.291	5.304		3.050	0.736	120.238
102-368	1.500	40.380		0.571	50.666			1.291	3.163		0.999	0.736	99.306
103-368	1.500	40.380		0.571	50.666			1.291	5.304	2.457	0.999	0.736	103.904
106-368	1.500	40.380		0.571	50.666			1.291	5.304		0.999	0.736	101.447
<b>Richland Twp</b>													
110-231	1.500	40.380		0.173	61.901	0.357		1.291	3.163			0.736	109.501
111-231	1.500	40.380		0.173	61.901	0.551		1.291	3.163			0.736	109.695
112-289	1.500	40.380		0.173	55.617	0.551		1.291	3.163		4.196	0.736	107.607
113-289	1.500	40.380		0.173	55.617	0.357		1.291	3.163		4.196	0.736	107.413
114-231	1.500	40.380		0.173	61.901	0.357		1.291	5.304			0.736	111.642
115-368	1.500	40.380		0.173	50.666	0.357		1.291	3.163		0.999	0.736	99.265
116-368	1.500	40.380		0.173	50.666	0.323		1.291	3.163		0.999	0.736	99.231
117-368	1.500	40.380		0.173	50.666	0.000		1.291	3.163		0.999	0.736	98.908
118-289	1.500	40.380		0.173	55.617	0.000		1.291	3.163		4.196	0.736	107.056
119-368	1.500	40.380		0.173	50.666	0.357		1.291	5.304		0.999	0.736	101.406
<b>Stanton Twp</b>													
121-368	1.500	40.380		0.013	50.666			1.291	3.163		0.999	0.736	98.748
122-368	1.500	40.380		0.013	50.666	0.000		1.291	3.163		0.999	0.736	98.748
123-368	1.500	40.380		0.013	50.666			1.291	3.163		0.999	0.736	98.748
124-367	1.500	40.380		0.013	58.384			1.291	3.163		0.999	0.736	106.466
125-367	1.500	40.380		0.013	58.384			1.291	3.163		0.999	0.736	106.466
<b>Paola Twp</b>													
131-368	1.500	40.380		0.026	50.666			1.291	3.163		0.999	0.736	98.761
132-367	1.500	40.380		0.026	58.384			1.291	3.163		0.999	0.736	106.479
<b>Middle Crk Twp</b>													
141-416	1.500	40.380		0.178	49.497			4.849	3.163		0.999	0.736	101.302
142-368	1.500	40.380		0.178	50.666			1.291	3.163		0.999	0.736	98.913
<b>Sugar Crk Twp</b>													
151-416	1.500	40.380		0.625	49.497			4.849	3.163		0.999	0.736	101.749
152-362	1.500	40.380		0.625	44.254			1.291	3.163			0.736	91.949
<b>Miami Twp</b>													
161-416	1.500	40.380		0.648	49.497			4.849	3.163		0.999	0.736	101.772
162-368	1.500	40.380		0.648	50.666			1.291	3.163		0.999	0.736	99.383
163-362	1.500	40.380		0.648	44.254			1.291	3.163			0.736	91.972
<b>Valley Twp</b>													
171-368	1.500	40.380		0.022	50.666			1.291	3.163		0.999	0.736	98.757
172-367	1.500	40.380		0.022	58.384			1.291	3.163		0.999	0.736	106.475
173-362	1.500	40.380		0.022	44.254			1.291	3.163			0.736	91.346
<b>Osawatomie Twp</b>													
181-367	1.500	40.380		1.015	58.384			1.291	3.163		0.999	0.736	107.468
182-367	1.500	40.380		1.015	58.384		1.333	1.291	3.163		0.999	0.736	108.801
<b>Mound Twp</b>													
191-367	1.500	40.380		0.008	58.384	3.618		1.291	3.163		0.999	0.736	110.079
192-367	1.500	40.380		0.008	58.384	3.618	1.333	1.291	3.163		0.999	0.736	111.412
193-362	1.500	40.380		0.008	44.254	3.618		1.291	3.163			0.736	94.950
<b>Osage Twp</b>													
201-362	1.500	40.380		0.064	44.254	1.826		1.291	3.163			0.736	93.214
202-367	1.500	40.380		0.064	58.384	1.826		1.291	3.163		0.999	0.736	108.343

**MIAMI COUNTY, KANSAS**  
**POSITION CLASSIFICATION & PAY SCALE**

Effective December 17, 2023

	Hourly Range	Max Hire	Annual Range
<b>Grade 1</b>	<b>\$12.75 to \$19.15</b>	<b>\$13.90</b>	<b>\$26,520 to \$39,832</b>
Environmental Technician			
Office Aide			
Seasonal Laborer			
<i>Grade 1 Hiring Range</i>	<i>\$12.75 to \$13.90</i>		<i>\$26,520 to \$28,912</i>
<b>Grade 2</b>	<b>\$13.65 to \$20.50</b>	<b>\$14.90</b>	<b>\$28,392 to \$42,640</b>
Intake Worker			
<i>Grade 2 Hiring Range</i>	<i>\$13.65 to \$14.90</i>		<i>\$28,392 to \$30,992</i>
<b>Grade 3</b>	<b>\$14.60 to \$21.90</b>	<b>\$15.90</b>	<b>\$30,368 to \$45,552</b>
EMT			
EMT-A <sup>1</sup>			
Mechanic I			
Maintenance Worker			
<i>Grade 3 Hiring Range</i>	<i>\$14.60 to \$15.90</i>		<i>\$30,368 to \$33,072</i>
<b>Grade 4</b>	<b>\$15.60 to \$23.40</b>	<b>\$17.00</b>	<b>\$32,448 to \$48,672</b>
Appraiser I			
Lab Technician			
MV / Tax Clerk			
Operations Support Assistant			
WIC Clerk			
<i>Grade 4 Hiring Range</i>	<i>\$15.60 to \$17.00</i>		<i>\$32,448 to \$35,360</i>
<b>Grade 5</b>	<b>\$16.70 to \$25.05</b>	<b>\$18.20</b>	<b>\$34,736 to \$52,104</b>
Environmental Compliance Officer			
Equipment Operator (non CDL)			
GIS Specialist			
MV / Tax Specialist			
Operations Support Specialist			
Victim/Witness Coordinator			
<i>Grade 5 Hiring Range</i>	<i>\$16.70 to \$18.20</i>		<i>\$34,736 to \$37,856</i>
<b>Grade 6</b>	<b>\$17.85 to \$26.80</b>	<b>\$19.45</b>	<b>\$37,128 to \$55,744</b>
Appraiser II			
Blade Operator			
Compliance Officer I			
Deputy Jailer			
Deputy Jailer - Advanced <sup>2</sup>			
Dispatcher			
Engineering Technician			
Equipment Operator II			
LPN			
Master Deputy Jailer <sup>3</sup>			
Mechanic II			
Office Coordinator I			
Paramedic			
Paramedic - Advanced <sup>4</sup>			
Sign Technician			
<i>Grade 6 Hiring Range</i>	<i>\$17.85 to \$19.45</i>		<i>\$37,128 to \$40,456</i>
<b>Grade 7</b>	<b>\$19.10 to \$28.65</b>	<b>\$20.80</b>	<b>\$39,728 to \$59,592</b>
Adult/Juvenile ISO			

Elections Specialist				
Emergency Coordinator				
EMS Lieutenant				
Environmental Compliance Officer II				
Equipment Operator III				
Human Resources Partner				
Juvenile Care Coordinator				
Information Specialist I				
Mechanic III				
Paralegal				
Planner I				
Prevention Specialist				
<i>Grade 7 Hiring Range</i>	<i>\$19.10 to \$20.80</i>			<i>\$39,728 to \$43,264</i>
<b>Grade 8</b>	<b>\$20.45 to \$30.70</b>	<b>\$22.30</b>		<b>\$42,536 to \$63,856</b>
Appraiser III				
Battalion Chief				
Compliance Officer II				
Communications Supervisor				
Deputy Sheriff				
Executive Assistant				
Juvenile Program Supervisor				
Master Deputy Sheriff <sup>5</sup>				
Noxious Weed Supervisor				
Office Coordinator II				
Road & Bridge Supervisor				
<i>Grade 8 Hiring Range</i>	<i>\$20.45 to \$22.30</i>			<i>\$42,536 to \$46,384</i>
<b>Grade 9</b>	<b>\$22.70 to \$34.05</b>	<b>\$24.75</b>		<b>\$47,216 to \$70,824</b>
Asst Finance Director				
Benefits & Payroll Coordinator				
Emergency / Fire Coordinator				
Lab Supervisor				
Registered Nurse				
<i>Grade 9 Hiring Range</i>	<i>\$22.70 to \$24.75</i>			<i>\$47,216 to \$51,480</i>
<b>Grade 10</b>	<b>\$25.20 to \$37.80</b>	<b>\$27.45</b>		<b>\$52,416 to \$78,624</b>
Asst Health Director				
Asst Human Resources Director				
Asst Planning Director				
Building & Grounds Director				
Engineering Project Manager				
GIS Director				
Information Specialist II				
Sergeant				
<i>Grade 10 Hiring Range</i>	<i>\$25.20 to \$27.45</i>			<i>\$52,416 to \$57,096</i>
<b>Grade 11</b>	<b>\$27.95 to \$41.95</b>	<b>\$30.45</b>		<b>\$58,136 to \$87,256</b>
Asst Community Correction Director				
Asst County Appraiser				
Lieutenant Sheriff				
<i>Grade 11 Hiring Range</i>	<i>\$27.95 to \$30.45</i>			<i>\$58,136 to \$63,336</i>
<b>Grade 12</b>	<b>\$31.00 to \$46.50</b>	<b>\$33.80</b>		<b>\$64,480 to \$96,720</b>
Asst County Attorney				
Asst Road & Bridge Director				
Captain				
Economic Development Director				
EMS Deputy Chief				
<i>Grade 12 Hiring Range</i>	<i>\$31.00 to \$33.80</i>			<i>\$64,480 to \$70,304</i>

<b>Grade 13</b>	<b>\$34.40 to \$51.60</b>	<b>\$37.50</b>	<b>\$71,552 to \$107,328</b>
Code Services Director Community Corrections Director Deputy County Attorney EMS Chief Information Technology Director Planning Director			
<i>Grade 13 Hiring Range</i>	<i>\$34.40 to \$37.50</i>		<i>\$71,552 to \$78,000</i>
<b>Grade 14</b>	<b>\$38.20 to \$57.30</b>	<b>\$41.65</b>	<b>\$79,456 to \$119,184</b>
Health Director HR Director			
<i>Grade 14 Hiring Range</i>	<i>\$38.20 to \$41.65</i>		<i>\$79,456 to \$86,632</i>
<b>Grade 15</b>	<b>\$42.40 to \$63.60</b>	<b>\$46.20</b>	<b>\$88,192 to \$132,288</b>
Finance Director Road & Bridge Director			
<i>Grade 15 Hiring Range</i>	<i>\$42.40 to \$46.20</i>		<i>\$88,192 to \$96,096</i>
<b>Unclassified Positions</b>			
County Administrator County Appraiser County Counselor Undersheriff			
<b>Elected Positions</b>			
County Attorney	<b>\$52.62</b>		<b>\$109,458</b>
County Clerk	<b>\$41.50</b>		<b>\$86,312</b>
County Commissioner	<b>\$16.12</b>		<b>\$33,530</b>
County Treasurer	<b>\$35.36</b>		<b>\$73,549</b>
Register of Deeds	<b>\$35.05</b>		<b>\$72,900</b>
Sheriff	<b>\$49.19</b>		<b>\$102,319</b>

#### EMT - A<sup>1</sup>

An EMT - A is an advanced certification EMT. An employee gaining an retaining their advanced EMT certification will be eligible for a 3% increase. A new hire coming in with the advanced certification will have an additional 3% hiring range potential.

#### Deputy Jailer - Advanced<sup>2</sup>

A Deputy Jailer - Advanced has completed at a least one-year of services with the county and passed Level 1 of the Jailer Career Ladder earning the required certification. Completion of the Deputy Jailer - Advanced certification includes a 3% increase.

#### Master Deputy Jailer<sup>3</sup>

A Master Deputy Jailer has completed at a least two-years of services with the county and passed Level 2 of the Jailer Career Ladder earning the required certification. Completion of the Master Deputy Jailer certification includes a 5% increase.

#### Paramedic - Advanced<sup>4</sup>

A Paramedic - Advanced has completed the Paramedic Critical Care certification. An employee gaining an retaining their critical care certification will be eligible for a 3% increase. A new hire coming in with the advanced certification will have an additional 3% hiring range potential.

#### Master Deputy Sheriff<sup>5</sup>

A Master Deputy Sheriff has served in the role of Deputy Sheriff with Miami County for at least five years or has served at least three years with Miami County and has at least two years pervious deputy experience. The Master Deputy Sheriff includes a 5% increase.

### **Code Services Career Development Plan**

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Authorized staff of the Code Services Department may be eligible for career / educational incentives and / or promotion opportunities for the completion of approved International Code Council (ICC) certifications, including:

- B1 Residential Building Inspector
- E1 Residential Electric Inspector
- M1 Residential Mechanical Inspector
- P1 Residential Plumbing Inspector
- B2 Commercial Building Inspector
- E2 Commercial Electric Inspector
- M2 Commercial Mechanical Inspector
- P2 Commercial Plumbing Inspector
- R3 Residential Plans Examiner
- KS Small Flows System Operator
- Certified Permit Technician

Completion of aforementioned certifications will be compensated at \$0.25 per hour for each certification, not to exceed \$2.25 per hour. Staff must retain certification to be eligible for incentives.

Code Services Compliance Officer I completion of certification requirements may be eligible for promotion to Code Services Compliance Officer II.

## Miami County Kansas Transfer Schedule

SCHEDULE OF TRANSFERS				
Transfer from	2021 Actual	2022 Budget	2023 Budget	Transfer to
General Fund (401)	54,000	30,000	30,000	CIP-Airport
General Fund (405)	26,000	26,000	-	Eco Dev Reserve
General Fund (90)	200,000	6,000	-	Equipment Reserve (332)
General Fund (090)	345,000	463,440	610,000	Tech Fund (335)
General Fund (090)	421,000	100,000	-	Building Improvement (336)
General Fund (311)	350,000	-	-	Building Improvement (336)
General Fund (090)	100,000	-	-	Retirement Reserve (337)
General Fund (250)	-	6,000	-	Equipment Reserve (332)
Reappraisal Fund (321)	25,000	25,000	-	Equipment Reserve (332)
Walnut Creek Sewer (232)	3,000	7,900	-	Walnut Crk Sewer Res (341)
Club Estates Sewer (230)	28,000	2,800	-	Club Estates Sewer Res (340)
D.C. Quarter Cent Tax (924)	1,026,031	1,037,012	1,037,012	Debt Service Fund (317)
Airport Hangar Fund (401)	14,500	12,300	-	CIP Airport (450)
Special Bridge (327)	603,588	800,000	-	CIP Fund (450)
CIP Quarter Cent Tax (927)	831,230	986,166	797,166	CIP Fund (450)
Road & Bridge (203)	2,301,162	450,000	450,000	CIP Fund (450)
Road & Bridge (203)	550,000	-	-	Special Machinery
Bucyrus Sewer District (234)	5,000	-	-	Bucyrus Sewer Dist Reserve
	<b>6,883,511</b>	<b>3,952,618</b>	<b>2,924,178</b>	

**General Fund:** The county's chief operating fund providing for day-to-day operations and services.

**Bond & Interest Fund (Debt Service):** Provides for retirement of general obligation and revenue bonds. Each year the county levies taxes that together with special assessments and sales tax credited are sufficient to fund the principal and interest payments.

**Reappraisal Fund:** Established to perform reappraisal of all real property within Miami County.

**Road & Bridge Fund:** Provides for maintaining and upgrading the county road and bridge infrastructure. Major expenditures are for asphalt, rock and stone, signs, fuel, dust abatement, heavy equipment and capital projects.

**Special Machinery/Equipment Reserve Funds:** Provides accountability for reserve accounts earmarked for capital equipment purchase including heavy equipment, vehicles, information technology, planned capital improvements/outlays, and for emergency replacements and repairs.

**Water Pollution Control Funds:** Used to account for the proceeds and expenditures associated with the Walnut Creek, Club Estates, and Bucyrus Sewer Systems.

**Special Sales Tax Funds:** Used to account for the proceeds from the 0.25% countywide sales tax designated for road and bridge infrastructure improvements. In November 2019, voters approved an extension of the tax for an additional five years through 2026.

**Special District Funds:** Used to account for the proceeds from the assessment for streetlights at Club Estates. The mill levies for Hillsdale and Bucyrus Street lighting, as well as the fire districts, are made separately from the county budget. They do not reflect in the county mill levy.

## Glossary of Terms

**Ad Valorem Tax:** A tax levied on the assessed value of real and personal property, also referred to as a property tax.

**Appraised Value:** The market value of real property, personal property, and utilities as determined by the county appraiser.

**Appropriation:** Expenditure authority approved by the governing body with specific limitations as to the amount, purpose, and time.

**Assessed Value:** The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a mathematical factor to the appraised value. The value is also determined by the property classification; residential real estate is assessed at 11.5%.

**Bond:** Process for the long-term borrowing of funds. Miami County uses bonds to finance large capital projects. Lenders, the purchasers of the bonds, are repaid the principal amount in annual installments and accrued interest semiannually.

**Budget:** A financial plan of operation that includes an estimate of proposed revenues and expenditures for a fiscal year. A formal budget constitutes a legal spending limit for local governments in Kansas and provides a level of control for most government activities.

**Budget Adoption:** A formal process by which the budget is approved by the governing body.

**Budget Amendment:** The legal means by which an adopted budget may be increased. The budget may only be increased with revenues other than ad valorem taxes. The amendment process follows similar steps as the budget adoption.

**Budget Publication:** A legal step toward formal budget adoption. To meet legal requirements, the public must be notified of budget proposals via local print media.

**Capital Budget:** A one-year budget approved by the county commission, outlining the selection and timing of capital expenditure projects. It prioritizes projects and provides funding mechanisms.

**Capital Improvement Plan (CIP):** A planning guide that specifies and describes the county's capital project schedule and priorities for the next five years.

**Contractual Services:** Costs of services provided by external entities.

**Debt Service:** Payments of interest and repayment of principal to holders of Miami County bonds and other debt instruments.

**Department:** An organizational unit which is functionally unique in delivery of services. A department may contain one or more programs.

**Disbursement:** The actual payout of funds; an expenditure.

**Employee Benefits:** Social Security, retirement, unemployment compensation, and health/life/dental insurance for eligible employees are paid for and provided by Miami County through the payroll process.

**Encumbrance:** A commitment of funds, though actual disbursement has not yet occurred.

**Enterprise Fund:** An accounting entity for recording revenues and expenditures of government services that is mostly self-supporting.

**Expenditure:** An accounting entity for recording revenues and expenditures of government services that is mostly self-supporting.

**Expenditure Class:** A grouping of similar expenditures. Expenditure classes and their respective Miami County line item code prefixes are as follows:

*(1000) Personnel: Expenditures for direct personnel compensation and employee benefits. Examples include: salaries and wages, overtime pay, and health and life insurance.*

*(2000) Contractual Services: Expenditures for goods and services received from outside sources by contractual agreement, including debt service and utilities.*

*(3000) Commodities & Supplies: Expenditures for consumable goods purchased on a regular basis, or minor operating equipment with unit costs less than \$2,500.*

*(3500) Vehicle Operating Expense: Expenditures related to the maintenance and upkeep of county owned and operated vehicles and the cost of fuel and mileage reimbursement payments.*

*(3700) Capital Outlay: Expenditures related to the purchase of equipment and other fixed assets with a unit cost greater than \$2,500.*

**Fiscal Year:** A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The fiscal year for Miami County coincides with the calendar year.

**Full Time Equivalent (FTE):** A method of quantifying and allocating staffing levels based on a full time (FTE) work schedule.

**Fund:** An accounting entity for recording expenditures and revenues, comparable to an individual bank account. Funds are established to account for specific activities and are subject to special limitations.

**General Fund:** A fund which accounts for county services that are not otherwise specified. The General Fund includes most general government and law enforcement functions and receives the broadest variety of revenues of all funds.

**Grant:** A fund which accounts for county services that are not otherwise specified. The General Fund includes most general government and law enforcement functions and receives the broadest variety of revenues of all funds.

**Internal Service:** An accounting entity used to account for services provided to internal organizational units rather than the general public.

**Investment Income:** Interest earned on public tax funds being held until expended or distributed to other units of government in the county. Investment instruments utilized are time deposits, open accounts, certificates of deposit, and United States Treasury Bills.

**Levy:** A compulsory collection of monies or the imposition of taxes.

**Line Item:** The most detailed unit of budgetary expenditures listed in the Miami County budgets. Line items are tracked by four digit object codes with the first digit representing the expenditure category.

**Mill:** A monetary unit used to express the property tax rate. One mill is equivalent to one-thousandth of a dollar, or \$1.00 of tax per \$1,000 of assessed valuation.

**Performance Measure:** A quantitative means of assessing the efficiency and effectiveness of services performed by departments and divisions.

**Program:** A functional, budgetary subdivision, usually within departments. Three-digit numeric codes are used to segregate specific programs or projects.

**Restricted Unencumbered Cash:** Carryover cash from previous year that has been earmarked to fund services in the current year's budget.

**Revenue:** A source of income, which finances governmental operations.

**Revenue Class:** A grouping of similar revenues. (Object Codes are a 4000 series.) Revenue classes found in the Miami County budget system are listed below:

Taxes: *Ad valorem, motor vehicle, and other taxes. Penalties assessed on back taxes are also included.*

Licenses: *Receipts from licenses and permits.*

Fee for Services: *Fees charged to users of a service to offset the incurred cost.*

Fines and Forfeitures: *Fines and other assessed financial penalties, not including tax payment penalties.*

Miscellaneous Revenue: *Monies received from canceled warrants, refunds, and other sources.*

Reimbursements: *Compensation for past expenditures.*

**Special Assessments:** Charges assessed against property in a special district formed to pay for specific capital improvements such as streets, sewers, curbs, and gutters. While charges are normally assessed on the basis of the square footage of the lot, charges alternatively may be assessed against the value of the lot, or on the basis of both lot square footage and value.

**Special District:** A designated geographic area in which a tax is levied to pay for specific capital improvements such as streets, sewers, curbs, and gutters.

**Special Liability:** Any municipality may establish a special fund for the payment of costs to cover the liability of governmental entities under the Kansas Tort Claims Act.

**Special Revenue Fund:** A fund in which revenues are limited to a specific activity.

**Tax Year:** The calendar year in which ad valorem taxes are levied to finance the following calendar year budget. For example, taxes levied in 2020 finance the 2021 budget.

**Unrestricted Unencumbered Cash:** Carryover cash from the previous year that was not used for the current budget year, but will be used in the upcoming year

**9-1-1 Tax:** A monthly charge is levied on telephone service billings for the support of the County 9-1-1 emergency telephone system. Beginning January 1, 2012 the monthly charge is \$0.53 on all wireless, wireline, and VOIP subscriber accounts. [12-5302, 12-5356, and SB50]

## Revenue Source Descriptions

**Ad Valorem Property Taxes:** Taxes levied against the tangible assessed valuation of real and personal property in the county. Tax rates are expressed in mills. One mill of taxation is equal to \$1.00 on each \$1,000 of assessed valuation. [79-1801]

**Alcoholic Beverage Taxes:** A charge imposed by the state for the privilege of selling alcoholic beverages by any club, caterer or drinking establishment in the county. The tax, at a rate of 10.0% of the gross receipts derived from the sale of alcoholic beverages, is collected by the state. The revenue is allocated 30.0% to the state and 70.0% to the counties and cities where the tax is collected.

Distributions of the tax are made by the state on March 15, June 15, September 15, and December 15 of each year. Proceeds are credited to the county General Fund, the Special Parks and Recreation Fund and the Special Alcohol Fund. [79-4101, 79-41a02, 79-41a04, & 79-4108]

**Cereal Malt Beverage Licenses:** A charge assessed to owners of taverns, Class B clubs, and 3.2% beer retail outlets to receive a license to operate. [41-2702]

**Collection Fees (Court Trustee):** Revenues received by the court trustee's office as payment for support enforcement services provided to recipients of court-ordered support. Pursuant to KSA 21-3605, court ordered child support must be paid through the office of the court trustee, and 2.5% of the support paid is retained by that office to defray administrative expenses. [23-497]

**Contractor Licenses Fees:** Charges assessed for issuance of contractor licenses by county.

**Delinquent Taxes:** Ad valorem property taxes collected after delinquent certification dates. [79-2004 & 79-2004a]

**District Court Fees:** Docket fees collected by the 6<sup>th</sup> Judicial District Court. [59-104]

**Filing Fees:** A charge totaling 1.0% of the contended seat's salary paid to the county election commissioner by candidates when filing for county, city, school board, and other local elective offices. A flat fee may also be charged for other contended offices. [25-206]

**Franchise Fees:** Charges set by the Board of County Commissioners at an annual percentage of the gross receipts of cable television companies located in the unincorporated areas of the county. [12-2022, 12-2023, & 12-2024]

**Inspection Fees:** Charges assessed for the issuance of building permits and plan review by the code of enforcement department.

**Local Retail Sales Taxes:** The principal non-property tax revenue source available to counties is the local sales tax. Local sales taxes are collected by the state, together with the state's 6.3% tax. Countywide taxes are shared by the county and the cities therein under a statutory formula, with the county share of county-wide sales taxes paid directly to the counties. [Chap. 79, Article 36, 79-3603]

**Mineral Taxes:** Excise taxes imposed for the privilege of severing or removing oil, gas, coal, and salt from the ground or water. Seven percent of the revenue generated statewide is credited to the state's Special County Mineral Production Tax Fund for distribution to Kansas counties based on the proportion of taxes levied in each county to the total of all taxes levied in all such counties. Miami County's share of the severance tax revenue is credited to the General Fund. [79-4218 – 79-4231]

**Mortgage Registration Fees:** A charge collected by the register of deeds based on number of pages files [House Bill No. 2643]

**Motor Vehicle Taxes:** The county appraiser is required to determine the value of motor vehicles and place them within statutorily prescribed classifications. The value of a motor vehicle is multiplied by the 2009 assessment rate of 20.0% to produce the 2009 tax value. The product is then multiplied by the "county average tax rate" to produce the amount of tax due. The county treasurer is required to collect the tax and distribute it among all taxing subdivisions, including the state, according to a formula based on the proportion each taxing unit levies compared to the total amount levied by all taxing units. [79-5105]

**Penalties and Interest on Delinquent Taxes:** Payment received by the county as penalty or interest on unpaid ad valorem taxes or special assessments. These unpaid taxes draw interest at a rate of 0.5833% per month or 7.0% per annum. [79-2968, 79-2004 & 79-2004a]

**Planning & Zoning Fees:** A charge assessed for review of land use for compliance.

**Recording Fees:** Charges assessed for the recording of various documents by the register of deeds. [19-1206]

**Registration Listing Fees:** A charge assessed by the election commissioner's office in order to receive a voter registration list, usually to potential candidates. [25-2320]

**Special City/County Highway Gasoline Tax:** State distributions of the county share of motor fuel tax collections and a share of motor carrier property tax collections are made on January 15, April 15, July 15, and October 15. The tax money (\$0.11 per gallon on gasoline) and the motor carrier tax money are distributed based on a two factor formula: ½ on license fee collections and ½ on miles of travel within a county. The "new" gas tax revenue produced by legislation effective July 1, 1989 added a third factor, public road mileage within a county. Miami County must credit 50.0% of the share to road and bridge, and distribute the remaining 50.0% among cities within the county. [79-3425 et seq]

**Special District Assessments:** Charges assessed against property in a special district formed to pay for specific capital improvements such as streets, sewers, curbs and gutters. While charges are normally assessed on the basis of the square footage of the lot, charges alternatively may be assessed against the value of the lot, or on the basis of both lot square footage and value. [19-27,182, 19-27188, 19-27a07 & 19-27a09]

**Technology Fees:** Revenue collected by the register of deeds totaling \$2.00 per page for recording. This fund shall be used by the register of deeds to acquire equipment and technological services per K.S.A. 28-115 and 28-115a.

### Fund Budget Categories

FUND	EXPENDITURE CLASS	OBJECT CODE
1000	Personnel Services.....	1001 – 1140
2000	Contractual Services.....	2001 – 2085
3000	Commodities & Supplies.....	3001 – 3085
3500	Vehicle Operating Expense.....	3501 – 3504
3700	Capital Outlay.....	3701 – 3715
6000	Operating Transfers.....	6001 – Up

### EXAMPLE OF USE

FUND	DEPARTMENT BUDGET	OBJECT CODE	PROJECT (if applicable)
<b>100</b>	<b>180</b>	<b>2001</b>	<b>72</b>
<b>(General Fund)</b>	<b>(Community Health)</b>	<b>(Contractual – Travel)</b>	<b>(Healthy Start)</b>

**PERSONNEL SERVICES***Expenditures for direct personnel compensation and employee benefits.*

1001	Employee Salaries	Cost for normal/regular or straight time worked hours per pay period. Expenditure generated from payroll system.
1002	Longevity	Bonus based on years of employment.
1003	Overtime	Costs for hours worked in excess of the normal/regular or straight time worked hours per pay period.
1004	Employee Insurance	Charges for health, life, and dental insurance.
1005	Workers' Compensation Premiums	County premiums for workers' compensation insurance.
1006	FICA	Social security contributions.
1007	KPERS	Pension fund.
1008	Unemployment	County contributions for unemployment insurance.
1009	KPERS First Year	Pension fund, first year contributions.
1012	KP&F	Pension fund for emergency workers.
1090	Uniform/Clothing Allowance	Clothing compensation via payroll benefit.
1091	Vehicle Allowance	Vehicle compensation via payroll benefit.
1092	Death Investigation Allowance	Death investigation stipend via payroll benefit.
1140	Miscellaneous	Various other personnel service expenditures.

**CONTRACTUAL SERVICES***Expenditures for goods and services received from outside sources by contractual agreement; recurring expenses for specific goods and services; and/or outsourced services or workers.*

2001	Travel	Travel related expenses other than registration fees; lodging, overnight travel meals, etc. Per diem expenses.
2002	Training & Education	Employee certification and training courses; tuition reimbursement; conference, seminar and program registration fees.
2004	Telephone	Access and long distance charges, equipment charges, fax charges, cellular phone service, and pager service.
2005	Postage	Postage meter/permit, stamps, overnight and express mailing.
2006	Refuse Disposal	General trash hauling; bio hazardous disposal; bulk recycling; recycle shred bins.
2007	Dues & Memberships	Civic/professional organizations dues and licensing fees.
2008	Legal Publications	Required publications; legal notices, resolutions, employment openings/help wanted, etc.
2009	Building Maintenance/Repair	Contracted repair and maintenance on HVAC systems, fixture repairs; elevator maintenance, pest control.
2010	Professional Services	Auditors; hearings; therapy; legal advisors; professional consultants; autopsies; abstractors; employment physicals; etc.
2011	Printing/Binding/Microfilm	Contracted services for printing, binding and microfilm.
2012	Printed Media Subscriptions	Newspapers, magazines, newsletters, etc.
2013	Insurance/Bonding	Includes building and contents insurance; professional liability insurance, surety and fidelity bond insurance; notary fees.
2014	Contractual Agreements	Commission authorized/signed contracts.
2015	Contract Labor	Contracted services: cleaning, mowing, etc.
2016	Maintenance Contracts	Routine maintenance and service for non-office equipment.
2017	Uniform Allowance	Contracted services for uniform cleaning and alterations.

2018	<b>Computer Maintenance/Service Contract</b>	Computer maintenance, service and support calls.
2019	<b>Expert Witness Fees</b>	Expenses for professionals in specific field to provide testimony; forensics, psychiatric, medical doctors, etc.
2020	<b>Witness Fees</b>	Travel and lodging expenses for individual witnesses called by the county attorney or district court.
2021	<b>Prisoner Care</b>	Miscellaneous jail costs not attributed to prisoner food, medical, or "farm-out."
2022	<b>Equipment Rental</b>	Equipment needed for short-term usage.
2023	<b>Building &amp; Storage Space Rental</b>	Building rental; storage units; record storage vaults.
2024	<b>Freight Charges/Shipping &amp; Handling</b>	Costs associated with the shipment/delivery of equipment, supplies, etc.
2025	<b>Juror Fees</b>	District court payments for jury expenses.
2026	<b>Judge Pro-tem</b>	Temporary appointed judge.
2027	<b>Legal Professional Fees</b>	Attorney, deposition, and collection fees.
2028	<b>Radio Maintenance</b>	Repairs to emergency radios.
2029	<b>Transcripts</b>	Professional recording of meetings, court proceedings, etc.
2030	<b>Impound/Storage</b>	Vehicles/evidence.
2031	<b>Registration/Filing Fees</b>	Vehicle licensing, recording deeds, document filing fees.
2032	<b>Interpreter Fees</b>	Translation of foreign language and sign language.
2033	<b>Debt Principal</b>	Principal payments to retire outstanding debt.
2034	<b>Refund of Grant Funds</b>	Return unexpended grant funds to source.
2035	<b>Refunds/Reimbursements</b>	Refund of any fees or over-payments.
2036	<b>Equipment Maintenance/Repair</b>	Maintenance contracts on equipment and maintenance charges on an on-call basis.
2037	<b>Interest on Debt</b>	Interest payments on outstanding debt.
2038	<b>Other Contractual Services</b>	Undefined contractual expenditures.
2039	<b>Lease/Purchase Payments</b>	Equity payments incurred by lease purchase agreements.
2040	<b>Victim Assistance</b>	County attorney expenditures for programs and expenses to assist victims of crime.
2043	<b>Animal Control</b>	Stray animal pickup, kennel costs.
2044	<b>Contingency</b>	Reserve for unexpected contracted service expenses; judgments, negotiated settlements, etc.
2045	<b>Copier Lease/Maintenance</b>	Costs associated with copiers.
2047	<b>Fees on Debt Service</b>	Costs associated with bond and note issuance.
2050	<b>Heritage Trust Fee</b>	Register of deeds payment to the state.
2051	<b>Electricity</b>	Utility charges.
2052	<b>Natural Gas</b>	Utility charges.
2053	<b>Water &amp; Sewer</b>	Utility charges.
2060	<b>Internet Service/Leased Data Lines</b>	T1 and data lines accessing mainframe computer. Data circuits, dial-up remote access, network access.
2065	<b>Advertisements/Promo Publications</b>	Informational ads and publications for county services.
2070	<b>911 Telephone</b>	Payments for telephone and equipment services in emergency communications.
2071	<b>Medical Services</b>	Doctor, hospital and/or therapy for prisoner care; employee physicals/drug testing.
2072	<b>Prisoner Farm-Out</b>	Costs associated with housing prisoners out of county.

2075	Special Investigations	Drug investigations/lab analysis.
2077	Sheriff K-9 Contractual Expense	Kenneling, veterinary costs.
2080	Juvenile Detention	Juvenile detention related costs.
2085	Employee Wellness Program	Wellness program related costs.
<b>COMMODITIES &amp; SUPPLIES</b>		
<i>Expenditures for goods purchased on a regular basis, or minor operating equipment with unit costs under \$2,500.</i>		
3001	Office Supplies	Office operational supplies (under \$500 per item); paper, pens, stationary items, paper clips, small equipment items, etc.
3002	Forms	Preprinted forms.
3003	Computer Supplies/Software	Software licensing, subscriptions, printer cartridges, etc.
3004	Books & Educational Materials	In-house training, reference and/or resource materials.
3005	Custodial & Laundry Supplies	Cleaning products, fixtures, repair kits, light bulbs, etc.
3006	Agricultural/Horticultural Supplies	Landscaping items; trees, shrubs, planting materials, etc.
3007	Clothing & Personal Equipment	County purchased uniforms/clothing; personal equipment.
3008	Ammunition	Ammunition.
3009	Radio Equipment	Emergency communication radios.
3010	Office Equipment/Furniture	General office equipment/facility furnishings over \$500 but less than \$2,500 per item.
3011	Photo Supplies	Film, camera batteries; photo processing.
3012	Food	County provided meals/refreshments for non-specific department meeting; meals not associated with overnight travel.
3013	Medical Equipment	Medical equipment less than \$2,500 per item.
3014	Medical Supplies	Medical items: bandages, ointments, medications, first aid kit supplies, etc.
3015	Small Tools & Equipment	Non-office equipment items less than \$2,500 per item.
3016	Election Supplies	Supplies used in the administration of elections.
3017	Asphalt	Asphalt for road construction.
3018	Rock & Stone	Rock and stone for road maintenance.
3019	Salt/Sand	Salt/sand purchased for surface treatment.
3020	Signs	County signage.
3021	Posts	Used for signage.
3022	Pipe	Culvert materials.
3023	Guardrail	Guardrail materials.
3024	Paint & Pavement Markings	Road maintenance and construction projects.
3025	Equipment Parts	Repair and maintenance parts.
3026	Chemicals	Herbicides, etc.
3027	Items for Resale	Fuel, culverts, etc.
3028	Miscellaneous	Reserve for unexpected commodities and supplies and/or other non-categorized expenses.
3029	Dust Abatement Materials	Materials used for dust abatement.
3030	County Hosted/Conducted Meetings	Non-travel expenses specific to meeting provisions.
3031	Construction Materials	Lumber, nails, cement, bricks, concrete, rebar, etc.
3034	Items for Distribution	Items to be dispersed.
3035	Publicity and Award Items	Recognitions, awards, public relations, etc.

3071	Mediation/Pharmacy	Prescriptions for prisoner care.
3077	Sheriff K-9 Supplies	Dog food, etc.
3085	Employee Wellness Program	Wellness program related costs.
<b>VEHICLE OPERATING EXPENSE</b>		
<i>Expenditures relating to the operation and maintenance of vehicles including mileage reimbursement for personal vehicle travel when authorized.</i>		
3501	Fuel and Lubricants	Gas, diesel, oil, propane, lubricants.
3502	Maintenance & Repairs	Vehicle servicing, batteries, headlights, wiper blades, repair parts, car washes.
3503	Tires	Replacement and repair of tires on county owned vehicles.
3504	Mileage Payments	Reimbursement at the state government rate for miles driven in personal vehicles on county business.
<b>CAPITAL OUTLAY</b>		
<i>Expenditures related to the purchase of equipment and other fixed assets with a unit cost greater than \$2,500.</i>		
3701	Equipment & Machinery	General office or shop equipment and machinery with a cost over \$2,500.
3702	Building & Structures	Purchase, repair, maintenance, upkeep, etc.
3703	Land	Purchase of land other than road right-of-way.
3706	Construction Equipment	Heavy equipment requiring no motor vehicle tag.
3707	Technology Equipment	Computer equipment and related technology machines with a cost over \$2,500.
3708	Software	Purchased computer programs with a cost over \$2,500.
3709	Vehicles	All vehicles that require a motor vehicle tag.
3711	Project Design/Engineering	Costs associated with designing and engineering a project.
3712	Project ROW Purchase	Costs associated with appraisal and acquisition of infrastructure right-of-ways.
3713	Project Utility Relocation	Costs associated with utility relocation from infrastructure rights-of-way.
3714	Project Construction	Capital project construction costs.
3715	Project Construction Engineering	Construction inspection service costs.
<b>OPERATING TRANSFER</b>		
<i>Operating fund transfers.</i>		
6002	Transfer to (specify where)	Transfer between funds.