

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 2026; and
 (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

		2026 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	79-1946	6	30,423,907	19,816,718	
Debt Service	10-113	7	2,172,008	537,791	
Road & Bridge	68-5,101	8	11,096,282	5,696,247	
Reappraisal	79-1482	9	710,000	493,215	
Special Bridge	68-1135	9	628,000	526,593	
Solid Waste (207)		10	54,600		
County Fuel (211)		10	862,363		
Club Estates Sewer (230)		11	26,940		
Club Estates Lights (231)		11	1,700		
Walnut Creek Sewer (232)		12	47,900		
Bucyrus Sewer (234)		12	56,190		
Emergency 911 (310)		13	330,000		
Technology Plan (335)		13	1,655,099		
Airport FAA Hanger (401)		14	15,998		
Special Alcohol (431)		14	55,000		
D.C. Sales Tax (924)		15	1,700,000		
CIP Sales Tax (927)		15	3,199,901		
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Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Non-Budgeted Funds-D		20			
Totals		xxxxxx	53,035,888	27,070,565	
Budget Hearing Notice		24			
Budget Hearing Notice 2					County Clerk's Use Only
Combined Rate and Budget Hearing		24			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate 32.824
 Does budget require a resolution to exceed the Revenue Neutral Rate? YES

George Pref


Paul Seng

Joe

Keith E. Drediker

 Governing Body

Attest: August 27, 2025
Laura Epp
 County Clerk



CPA Summary

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General Fund (090)	Tech Fund (335)	1,100,000	1,000,000	750,000	K.S.A. 19-120
General Fund (050)	Building Improvement (336)	40,000	-	-	K.S.A. 19-120
General Fund (090)	Building Improvement (336)	1,027,217	-	-	K.S.A. 19-120
General Fund (090)	Disaster Reserve Fund (1120)	-	-	-	K.S.A 79-2925c
Reappraisal Fund (321)	Equipment Reserve (332)	30,000	25,000	25,000	K.S.A. 19-119
General Fund (090)	Equipment Reserve (332)	300,000	-	-	K.S.A. 19-120
General Fund (020)	Equipment Reserve (332)	8,000	-	-	K.S.A. 19-120
General Fund (301)	Equipment Reserve (332)	80,000	-	-	K.S.A. 19-120
CIP Quarter Cent Sales Tax (927)	CIP Fund (450)	1,650,000	1,650,000	1,650,000	K.S.A. 19-120
Walnut Creek Sewer (232)	Walnut Creek Sewer Reserve	5,950	5,000	6,000	K.S.A. 19-119
Club Estates Sewer (230)	Club Estates Sewer Reserve	200	1,000	2,800	K.S.A. 19-119
D.C. Quarter Cent Sales Tax (924)	Debt Service Fund (317)	1,650,000	1,650,000	1,650,000	K.S.A. 19-119
Airport Hangar Fund (401)	CIP - Airport (450)	12,300	12,300	12,300	K.S.A. 19-120
Special Bridge (327)	CIP Fund (450)	809,848	750,000	750,000	K.S.A. 19-120
Road & Bridge (203)	CIP Fund (450)	3,069,354	3,010,000	4,063,000	K.S.A. 68-590
	Total	9,782,869	8,103,300	8,909,100	
	Adjustments*				
	Adjusted Totals	9,782,869	8,103,300	8,909,100	

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

K.S.A. 12-2615. Transfer to risk management reserve fund. To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

K.S.A. 19-119. Transfer to equipment reserve fund. Moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 19-120. Transfer to capital improvements fund. Authorizes the budgeted transfer of moneys from other funds lawfully available for improvement purposes to the capital improvements fund, including moneys in the general fund.

K.S.A. 19-2661. Transfer to refuse disposal sinking (debt service) fund. Authorizes the transfer of surplus money from the refuse disposal fund to a refuse disposal debt service fund.

K.S.A. 44-505b. Transfer to worker's compensation reserve fund. Where a county chooses to act as a self-insurer under the worker's compensation act it is authorized it is authorized to make transfers to a worker's compensation reserve fund at any time by transfer of money from the road and bridge fund of said county in such amount as the board deems necessary.

K.S.A. 65-204. Transfer to County Health Capital Outlay Fund from County Health Fund. Any moneys remaining in the county health fund at the end of any county fiscal year for which a levy is made under this section may be transferred to the county health capital outlay fund, which is hereby created, for the making of capital expenditures incident to county health purposes.

K.S.A. 68-141g. Transfer to special machinery or equipment fund. Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,527,569	5,534,874	4,118,649
Receipts:			
Ad Valorem Tax	19,050,656	18,465,134	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	347,384	287,507	250,000
Motor Vehicle Tax	1,438,476	1,538,998	1,470,074
Recreational Vehicle Tax	36,490	39,304	38,551
16/20M Vehicle Tax	-	-	33,741
Commercial Vehicle Tax	68,162	58,288	58,608
Watercraft Tax	-	14,418	7,324
Gross Earnings (Intangible) Tax	-	-	0
Local Alcoholic Liquor	20,530	28,000	25,000
Compensating Use Tax/Sales	1,017,257	1,050,000	1,050,000
Interest on Investment	1,069,844	1,000,000	900,000
Penalties & Interest	306,274	250,000	250,000
MISC	1,780	2,500	2,500
Codes	508,189	500,000	500,000
Codes Court	45	-	-
County Attorney	28,900	30,000	30,000
Clerk	1,123	500	500
CWS	74,557	25,000	25,000
District Court	66,902	55,000	55,000
Health	583,819	552,990	435,292
GIS	119	110	100
Planning	35,613	25,000	25,000
Register of Deeds	396,132	350,000	364,000
Sheriff	426,696	271,589	314,000
Emergency Mgmt	20,640	20,000	20,000
Jail Operations	100,143	80,000	80,000
Treasurer	422,475	400,000	400,000
Elections	84,286	2,000	2,000
EMS	1,756,890	1,700,000	1,700,000
Benefits	7,246	21,897	-
Parks & Rec	20,530	20,000	20,000
Motor Vehicle	7,205	6,410	6,000
Training	1,228	761	750
Airport	171,387	80,000	80,000
Economic Development	3,438	2,500	2,500
In Lieu of Taxes (IRB)	77,423	60,000	60,000
Interest on Idle Funds	942	-	-
Neighborhood Revitalization Rebate	11,266	-	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	28,164,047	26,937,906	8,205,940
Resources Available:	33,691,616	32,472,780	12,324,589

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	33,691,616	32,472,780	12,324,589
Expenditures:			
County Administration (011)	564,626	580,534	492,720
Human Resources (012)	256,004	259,042	263,803
Information Systems (013)	185,295	183,400	177,837
Building & Grounds (014)	410,923	388,739	435,351
Appraisal (020)	94,236	101,760	106,829
Codes Services (040)	387,514	414,750	466,475
Codes Court (041)	3,026	4,000	9,000
County Attorney (050)	525,688	584,300	587,144
County Clerk (060)	393,556	429,084	435,951
County Commission (070)	213,550	219,319	225,847
County Wide Services (090)	2,948,011	1,620,125	1,940,525
District Court (095)	388,388	380,947	380,472
Health (180)	965,988	888,355	727,789
Noxious Weed (201)	140,141	151,024	162,533
Household Hazard Waste (206)	1,468	6,600	14,900
GIS Mapping (229)	119,556	129,747	138,959
Planning & Zoning (250)	432,748	428,052	438,250
Register of Deeds (260)	231,046	216,591	258,267
Sheriff (270)	3,913,612	2,282,794	2,333,107
Dispatch (271)	740,782	838,255	870,842
Emergency Management (272)	316,280	423,868	460,049
Jail (274)	2,623,395	2,654,905	2,839,446
Student Resource Officer (275)	0	67,275	69,411
Investigations (276)	0	435,337	454,061
Patrol (277)	0	1,488,062	1,698,708
Soil Conservation (280)	54,385	54,385	56,385
Treasurer (300)	246,279	315,575	335,762
Admin Elections (301)	363,363	300,000	303,200
Emergency Medical Services (307)	3,275,126	3,362,088	3,497,289
Benefits (311)	6,883,153	7,555,989	8,061,140
P&C Insurance (315)	491,122	535,946	614,050
Parks & Recreation (319)	9,371	10,000	10,000
Pros. Att Training Fund (333)	1,062	1,700	1,700
Airport (401)	160,247	181,850	200,000
Economic Development (405)	144,969	174,692	178,664
Senior Care (407)	217,000	223,500	223,500
Fair Premiums (411)	43,000	43,000	43,000
Fair Bldg Maintenance (412)	24,000	24,000	24,000
Historical Society (423)	24,400	24,400	26,800
Mental Health (425)	223,650	230,360	230,360
Intellectual Disability (427)	139,781	139,781	139,781
Subtotal	28,156,742	28,354,131	29,933,907
Cash Reserve (2026 column)			490,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	28,156,742	28,354,131	30,423,907
Unencumbered Cash Balance Dec 31	5,534,874	4,118,649	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	28,787,311	29,442,979	30,423,907
		Non-Appropriated Balance	1,521,195
		Total Expenditure/Non-Appr Balance	31,945,102
		Tax Required	19,620,513
	Delinquent Comp Rate: 1.0%		196,205
	Amount of 2025 Ad Valorem Tax		19,816,718

CPA Summary

Miami County

2026

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Administration (011)			
Compensation	451,846	471,284	475,820
Contractual	108,747	105,000	12,800
Commodities	2,521	3,400	2,950
Vehicle Operating	1,512	850	1,150
	-	-	-
Total	564,626	580,534	492,720
Human Resources (012)			
Compensation	231,393	233,667	225,223
Contractual	22,074	20,000	33,805
Commodities	2,299	4,625	4,325
Capital Outlay	238	750	450
Total	256,004	259,042	263,803
Information Systems (013)			
Compensation	181,159	175,000	162,337
Contractual	3,437	5,000	13,950
Commodities	654	3,400	1,300
Capital Outlay	45	-	250
Total	185,295	183,400	177,837
Building & Grounds (014)			
Compensation	68,424	73,789	76,801
Contractual	329,571	294,050	337,850
Commodities	12,753	20,700	20,500
Capital Outlay	-	-	0
Vehicle Operating	175	200	200
Total	410,923	388,739	435,351
Appraisal (020)			
Compensation	77,927	89,410	95,279
Contractual	6,542	9,300	7,800
Commodities	1,767	3,050	3,750
Capital Outlay	8,000	-	-
Total	94,236	101,760	106,829
Codes Services (040)			
Compensation	359,447	350,000	401,925
Contractual	1,728	20,000	18,300
Commodities	7,302	15,450	13,250
Vehicle Operating	2,005	10,800	13,300
Capital Outlay	17,032	18,500	19,700
Total	387,514	414,750	466,475
Codes Court (041)			
Compensation	-	-	-
Contractual	3,000	4,000	9,000
Commodities	26	-	-
Capital Outlay	-	-	-
Total	3,026	4,000	9,000
County Attorney (050)			
Compensation	424,764	515,000	511,744
Contractual	39,692	43,050	58,650
Commodities	21,232	22,250	13,750
Capital Outlay	-	2,500	2,500
Vehicle Operating	-	1,500	500
Transfers	40,000	-	-
Total	525,688	584,300	587,144
Total - Page 6b	2,427,312	2,516,525	2,539,159

Miami County

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FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Clerk (060)			
Compensation	372,317	380,234	399,351
Contractual	7,866	35,000	21,950
Commodities	13,007	11,850	11,550
Vehicle Operating	366	2,000	3,100
Total	393,556	429,084	435,951
County Commission (070)			
Compensation	195,349	196,919	203,447
Contractual	5,826	8,850	8,850
Commodities	6,521	8,300	8,300
Vehicle Operating	5,854	5,250	5,250
Total	213,550	219,319	225,847
County Wide Services (090)			
Compensation	-	50,000	100,000
Contractual	342,137	700,000	908,625
Commodities	39,354	46,500	34,500
Operational Transfer	0	802,625	826,400
Vehicle Operating	69	1,000	1,000
Capital Outlay	2,566,451	20,000	70,000
Total	2,948,011	1,620,125	1,940,525
District Court (095)			
Contractual	342,502	319,297	320,722
Commodities	29,203	40,150	38,750
Capital Outlay	12,941	17,500	17,500
Vehicle Operating	3,742	4,000	3,500
Total	388,388	380,947	380,472
Health (180)			
Compensation	649,909	686,955	508,571
Contractual	176,698	133,750	139,718
Commodities	54,136	52,650	56,050
Vehicle Operating	2,508	5,000	3,450
Capital Outlay	82,737	10,000	20,000
Total	965,988	888,355	727,789
Noxious Weed (201)			
Compensation	60,156	62,774	64,233
Contractual	10,600	46,650	36,650
Commodities	69,002	40,200	60,250
Vehicle Operating	383	1,400	1,400
Total	140,141	151,024	162,533
Household Hazard Waste (206)			
Compensation	-	-	-
Contractual	553	5,000	13,300
Commodities	866	1,600	1,600
Capital Outlay	49	-	-
Total	1,468	6,600	14,900
GIS Mapping (229)			
Compensation	113,228	122,272	127,909
Contractual	5,928	4,475	9,825
Commodities	350	2,550	775
Vehicle Operating	50	450	450
Total	119,556	129,747	138,959
Total - Page 6c	5,170,658	3,825,201	4,026,976

Miami County

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FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Planning & Zoning (250)			
Compensation	317,266	327,037	338,585
Contractual	60,876	68,415	72,050
Commodities	16,110	27,800	18,315
Vehicle Operating	5,496	4,800	9,300
Transfers	33,000	-	-
Total	432,748	428,052	438,250
Register of Deeds (260)			
Compensation	184,158	188,641	229,217
Contractual	19,877	23,750	23,750
Commodities	2,095	3,400	4,200
Heritage Trust	24,397	-	-
Vehicle Operating	519	800	1,100
Total	231,046	216,591	258,267
Sheriff (270)			
Compensation	2,531,981	626,222	704,595
Contractual	431,874	676,000	548,240
Commodities	350,256	284,072	305,572
Vehicle Operating	374,328	319,500	404,500
Capital Outlay	225,173	377,000	370,200
Total	3,913,612	2,282,794	2,333,107
Dispatch (271)			
Compensation	740,782	838,255	870,842
Contractual	-	-	-
Commodities	-	-	-
Capital Outlay	-	-	-
Total	740,782	838,255	870,842
Emergency Management (272)			
Compensation	101,475	121,024	124,099
Contractual	193,990	250,000	296,950
Commodities	3,090	30,844	9,000
Vehicle Operating	12,725	2,000	10,000
Capital Outlay	5,000	20,000	20,000
Total	316,280	423,868	460,049
Jail (274)			
Compensation	1,687,080	1,798,705	1,841,146
Contractual	776,906	695,100	866,800
Commodities	97,308	104,600	98,500
Vehicle Operating	6,581	1,500	8,000
Capital Outlay	55,520	55,000	25,000
Total	2,623,395	2,654,905	2,839,446
Student Resource Officer (275)			
Compensation	-	67,275	69,411
Contractual	-	-	-
Commodities	-	-	-
Capital Outlay	-	-	-
Total	0	67,275	69,411
Investigations (276)			
Compensation	-	435,337	454,061
Contractual	-	-	-
Commodities	-	-	-
Capital Outlay	-	-	-
Total	0	435,337	454,061
Total - Page 6d	8,257,863	7,347,077	7,723,433

Miami County

2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Patrol (277)			
Compensation	-	1,488,062	1,698,708
Contractual	-	-	-
Commodities	-	-	-
Capital Outlay	-	-	-
Total	0	1,488,062	1,698,708
Soil Conservation (280)			
Compensation	-	-	-
Contractual	54,385	54,385	56,385
Commodities	-	-	-
Capital Outlay	-	-	-
Total	54,385	54,385	56,385
Treasurer (300)			
Compensation	210,029	270,000	283,862
Contractual	30,721	35,000	42,600
Commodities	4,692	9,475	8,000
Vehicle Operating	837	1,100	1,300
Total	246,279	315,575	335,762
Admin Elections (301)			
Compensation	121,607	25,000	100,000
Contractual	130,264	110,000	156,100
Commodities	27,280	100,000	41,600
Operating Transfers	80,000	20,750	-
Capital Outlay	4,212	44,250	5,500
Total	363,363	300,000	303,200
Emergency Medical Services (307)			
Compensation	2,514,971	2,625,128	2,684,913
Contractual	279,640	294,812	244,946
Commodities	209,277	239,900	265,500
Vehicle Operating	170,630	137,800	222,800
Operating Transfers	100,000	-	-
Capital Outlay	608	64,448	79,130
Total	3,275,126	3,362,088	3,497,289
Benefits (311)			
Compensation	6,572,239	7,500,000	8,000,140
Contractual	12,821	55,989	61,000
Commodities	(1,907)	-	-
Operating Transfers	300,000	-	-
Total	6,883,153	7,555,989	8,061,140
P&C Insurance (315)			
Compensation	-	-	-
Contractual	491,122	535,946	614,050
Commodities	-	-	-
Capital Outlay	-	-	-
Total	491,122	535,946	614,050
Parks & Recreation (319)			
Compensation	-	-	-
Contractual	9,371	10,000	10,000
Commodities	-	-	-
Capital Outlay	-	-	-
Total	9,371	10,000	10,000
Pros. Att Training Fund (333)			
Compensation	-	-	-
Contractual	864	1,400	1,400
Commodities	-	-	-
Vehicle Operating	198	300	300
Total	1,062	1,700	1,700
Total - Page6e	11,323,861	13,623,745	14,578,234

Miami County

2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Airport (401)			
Compensation	-	-	-
Contractual	28,834	45,000	45,000
Commodities	101,381	101,850	120,000
Operational Transfers	30,000	30,000	30,000
Vehicle Operating	32	5,000	5,000
Total	160,247	181,850	200,000
Economic Development (405)			
Compensation	109,361	96,692	100,564
Contractual	32,315	69,300	69,150
Commodities	747	4,350	4,450
Vehicle Operating	2,546	4,350	4,500
Total	144,969	174,692	178,664
Senior Care (407)			
Compensation	-	-	-
Contractual	217,000	223,500	223,500
Commodities	-	-	-
Capital Outlay	-	-	-
Total	217,000	223,500	223,500
Fair Premiums (411)			
Compensation	-	-	-
Contractual	43,000	43,000	43,000
Commodities	-	-	-
Capital Outlay	-	-	-
Total	43,000	43,000	43,000
Fair Bldg Maintenance (412)			
Contractual	24,000	24,000	24,000
Commodities	-	-	-
Total	24,000	24,000	24,000
Historical Society (423)			
Compensation	-	-	-
Contractual	24,400	24,400	26,800
Commodities	-	-	-
Capital Outlay	-	-	-
Total	24,400	24,400	26,800
Mental Health (425)			
Compensation	-	-	-
Contractual	223,650	230,360	230,360
Commodities	-	-	-
Capital Outlay	-	-	-
Total	223,650	230,360	230,360
Intellectual Disability (427)			
Compensation	-	-	-
Contractual	139,781	139,781	139,781
Commodities	-	-	-
Capital Outlay	-	-	-
Total	139,781	139,781	139,781
Total - Page 6f	977,047	1,041,583	1,066,105
Total - Page 6b	2,427,312	2,516,525	2,539,159
Total - Page 6c	5,170,658	3,825,201	4,026,976
Total - Page 6d	8,257,863	7,347,077	7,723,433
Total - Page 6e	11,323,861	13,623,745	14,578,234
Total Detail Expenditures**	28,156,742	28,354,131	29,933,907

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

Miami County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,586,475	608,136	574,146
Receipts:			
Ad Valorem Tax	3,097,334	4,159,475	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	75,520	61,089	65,000
Motor Vehicle Tax	296,276	249,833	331,151
Recreational Vehicle Tax	7,475	6,381	8,684
16/20M Vehicle Tax	0	0	7,600
Commercial Vehicle Tax	13,430	9,462	13,202
Watercraft Tax	0	2,341	1,650
Special City & County Highway	1,297,094	1,295,000	1,295,000
Sales/ Use Tax	3,056,894	3,100,000	3,100,000
Payment in Lieu of Tax	5,514	5,000	5,000
Fees	9,166	50,000	5,000
Reimbursements	66,453	50,000	50,000
MV - Rental Excise Tax			
Proceeds Sale of Property'			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	7,925,156	8,988,581	4,882,287
Resources Available:	10,511,631	9,596,717	5,456,433

FUND PAGE - ROAD DETAIL

Adopted Budget Road & Bridge Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Road & Bridge Fund			
Compensation	2,345,899	2,641,721	2,700,000
Contractual	192,596	343,100	266,100
Commodities	463,885	698,250	614,000
Vehicle Operating	1,404,706	1,135,000	1,910,000
Asphalt	4,299,853	3,104,500	4,106,182
Gravel	1,196,556	1,100,000	1,300,000
Total	9,903,495	9,022,571	10,896,282
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total Detail Expenditures**	9,903,495	9,022,571	10,896,282

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Miami County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Reappraisal	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	25,008	110,885	149,362
Receipts:			
Ad Valorem Tax	595,194	654,495	XXXXXXXXXXXXXXXXXX
Delinquent Tax	10,735	7,000	7,000
Motor Vehicle Tax	44,285	48,110	52,107
Recreational Vehicle Tax	1,125	1,229	1,366
16/20 M Vehicle Tax	-	-	1,196
Commercial Vehicle Tax	2,127	1,822	2,077
Watercraft Tax	-	451	260
Payment in Lieu	1,061	1,172	1,100
Fees	7,612	7,200	7,200
Interest on Idle Funds			
Neighborhood Revitalization Rebate	3,550		0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	665,689	721,479	72,306
Resources Available:	690,697	832,364	221,668
Expenditures:			
Expenses	579,812	683,002	710,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	579,812	683,002	710,000
Unencumbered Cash Balance Dec 31	110,885	149,362	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	692,657	715,000	710,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			710,000
Tax Required			488,332
Delinquent Comp Rate: 1.0%			4,883
Amount of 2025 Ad Valorem Tax			493,215

Adopted Budget Special Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,547	20,440	29,102
Receipts:			
Ad Valorem Tax	729,162	760,855	XXXXXXXXXXXXXXXXXX
Delinquent Tax	14,995	11,435	10,000
Motor Vehicle Tax	62,036	58,886	60,574
Recreational Vehicle Tax	1,574	1,504	1,588
16/20 M Vehicle Tax	0	0	1,390
Commercial Vehicle Tax	2,950	2,230	2,415
Watercraft Tax	0	552	302
Payment in Lieu	1,299	1,200	1,250
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	812,016	836,662	77,519
Resources Available:	835,563	857,102	106,621
Expenditures:			
Expense	815,123	828,000	628,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	815,123	828,000	628,000
Unencumbered Cash Balance Dec 31	20,440	29,102	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	828,000	828,000	628,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			628,000
Tax Required			521,379
Delinquent Comp Rate: 1.0%			5,214
Amount of 2025 Ad Valorem Tax			526,593

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Solid Waste (207)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	188,582	203,082	166,482
Receipts:			
Revenue	19,500	18,000	19,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	19,500	18,000	19,500
Resources Available:	208,082	221,082	185,982
Expenditures:			
Contractual	5,000	24,600	24,600
Building Structures		30,000	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	5,000	54,600	54,600
Unencumbered Cash Balance Dec 31	203,082	166,482	131,382
2024/2025/2026 Budget Authority Amount	54,600	54,600	54,600

Adopted Budget

County Fuel (211)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	279,661	454,463	392,100
Receipts:			
Reimbursements	715,272	800,000	800,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	715,272	800,000	800,000
Resources Available:	994,933	1,254,463	1,192,100
Expenditures:			
Commodities	540,470	862,363	862,363
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	540,470	862,363	862,363
Unencumbered Cash Balance Dec 31	454,463	392,100	329,737
2024/2025/2026 Budget Authority Amount	837,363	862,363	862,363

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Club Estates Sewer (230)	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	19,777	12,778	2,416
Receipts:			
Revenue	18,001	18,378	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	18,001	18,378	25,000
Resources Available:	37,778	31,156	27,416
Expenditures:			
Contractual	21,140	21,140	21,140
Commodities	2,387	4,800	4,800
Transfers	1,473	2,800	1,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	25,000	28,740	26,940
Unencumbered Cash Balance Dec 31	12,778	2,416	476
2024/2025/2026 Budget Authority Amount	25,000	29,000	26,940

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Club Estates Lights (231)	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	436	436	436
Receipts:			
Revenue	1,700	1,700	1,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,700	1,700	1,700
Resources Available:	2,136	2,136	2,136
Expenditures:			
Contractual	1,700	1,700	1,700
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,700	1,700	1,700
Unencumbered Cash Balance Dec 31	436	436	436
2024/2025/2026 Budget Authority Amount	1,700	1,700	1,700

CPA Summary

Miami County

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Walnut Creek Sewer (232)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	67,847	63,632	59,555
Receipts:			
Revenue	42,185	43,823	43,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	42,185	43,823	43,000
Resources Available:	110,032	107,455	102,555
Expenditures:			
Contractual	43,561	34,500	34,500
Commodities	2,610	5,500	5,500
Transfers	229	7,900	7,900
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	46,400	47,900	47,900
Unencumbered Cash Balance Dec 31	63,632	59,555	54,655
2024/2025/2026 Budget Authority Amount	46,400	47,900	47,900

Adopted Budget

Bucyrus Sewer (234)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	824	2,790	2,690
Receipts:			
Revenue	52,150	53,500	53,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	52,150	53,500	53,500
Resources Available:	52,974	56,290	56,190
Expenditures:			
Contractual	44,841	44,800	44,800
Commodities	5,343	8,800	11,390
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	50,184	53,600	56,190
Unencumbered Cash Balance Dec 31	2,790	2,690	0
2024/2025/2026 Budget Authority Amount	54,200	53,600	56,190

CPA Summary

Miami County

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Emergency 911 (310)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	341,673	370,730	331,455
Receipts:			
Revenue	280,476	260,725	280,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	280,476	260,725	280,000
Resources Available:	622,149	631,455	611,455
Expenditures:			
Contractual	251,419	300,000	330,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	251,419	300,000	330,000
Unencumbered Cash Balance Dec 31	370,730	331,455	281,455
2024/2025/2026 Budget Authority Amount	275,000	300,000	330,000

Adopted Budget

Technology Plan (335)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	756,287	1,580,768	905,099
Receipts:			
Revenue	1,512,000	750,000	750,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	1,512,000	750,000	750,000
Resources Available:	2,268,287	2,330,768	1,655,099
Expenditures:			
Contractual	584,862	1,425,669	1,655,099
Commodities	15,777		
Capital Outlay	86,880		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	687,519	1,425,669	1,655,099
Unencumbered Cash Balance Dec 31	1,580,768	905,099	0
2024/2025/2026 Budget Authority Amount	830,367	1,425,669	1,655,099

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Airport FAA Hanger (401)	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	1,067	1,438	1,618
Receipts:			
Revenue	13,167	14,380	14,380
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	13,167	14,380	14,380
Resources Available:	14,234	15,818	15,998
Expenditures:			
Contractual	1,223	2,200	2,200
Transfer	11,573	12,000	13,798
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	12,796	14,200	15,998
Unencumbered Cash Balance Dec 31	1,438	1,618	0
2024/2025/2026 Budget Authority Amount	14,444	14,444	15,998

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Alcohol (431)	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	48,603	61,643	71,643
Receipts:			
Revenue	58,040	55,000	55,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	58,040	55,000	55,000
Resources Available:	106,643	116,643	126,643
Expenditures:			
Contractual	45,000	45,000	55,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	45,000	45,000	55,000
Unencumbered Cash Balance Dec 31	61,643	71,643	71,643
2024/2025/2026 Budget Authority Amount	45,000	45,000	55,000

CPA Summary

Miami County

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget D.C. Sales Tax (924)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,603,201	1,882,100	1,949,864
Receipts:			
Revenue	1,717,764	1,717,764	1,700,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	1,717,764	1,717,764	1,700,000
Resources Available:	3,320,965	3,599,864	3,649,864
Expenditures:			
Contractual	1,438,865	1,650,000	1,700,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	1,438,865	1,650,000	1,700,000
Unencumbered Cash Balance Dec 31	1,882,100	1,949,864	1,949,864
2024/2025/2026 Budget Authority Amount	1,650,000	1,650,000	1,700,000

Adopted Budget CIP Sales Tax (927)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,014,373	1,432,137	1,499,901
Receipts:			
Revenue	1,717,764	1,717,764	1,700,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	1,717,764	1,717,764	1,700,000
Resources Available:	2,732,137	3,149,901	3,199,901
Expenditures:			
Contractual	500,000	500,000	500,000
Transfer	800,000	1,150,000	2,699,901
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	1,300,000	1,650,000	3,199,901
Unencumbered Cash Balance Dec 31	1,432,137	1,499,901	0
2024/2025/2026 Budget Authority Amount	1,300,000	1,650,000	3,199,901

CPA Summary

Miami County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Miami County

will meet on August 27th at 1:00 PM at 201 South Pearl St, Paola Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate. Detailed budget information is available at Miami County Clerks Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	28,156,742	28.770	28,354,131	26.121	30,423,907	19,816,718	26.452
Debt Service	2,421,116	1.057	2,161,680	0.757	2,172,008	537,791	0.718
Road & Bridge	9,903,495	4.673	9,022,571	5.886	11,096,282	5,696,247	7.604
Reappraisal	579,812	0.899	683,002	0.926	710,000	493,215	0.658
Special Bridge	815,123	1.101	828,000	1.077	628,000	526,593	0.703
Solid Waste (207)	5,000		54,600		54,600		
County Fuel (211)	540,470		862,363		862,363		
Club Estates Sewer (230)	25,000		28,740		26,940		
Club Estates Lights (231)	1,700		1,700		1,700		
Walnut Creek Sewer (232)	46,400		47,900		47,900		
Bucyrus Sewer (234)	50,184		53,600		56,190		
Emergency 911 (310)	251,419		300,000		330,000		
Technology Plan (335)	687,519		1,425,669		1,655,099		
Airport FAA Hanger (401)	12,796		14,200		15,998		
Special Alcohol (431)	45,000		45,000		55,000		
D.C. Sales Tax (924)	1,438,865		1,650,000		1,700,000		
CIP Sales Tax (927)	1,300,000		1,650,000		3,199,901		
Non-Budgeted Funds-A	534,380						
Non-Budgeted Funds-B	204,953						
Non-Budgeted Funds-C	382,846						
Non-Budgeted Funds-D	4,072,835						
Non-Budgeted Funds-E	74,569						
Non-Budgeted Funds-F	975,095						
Non-Budgeted Funds-G	2,060,974						
Totals	54,586,293	36.500	47,183,156	34.767	53,035,888	27,070,565	36.135
<i>Revenue Neutral Rate **</i>							
							32.824
Less: Transfers	9,782,869		8,103,300		8,909,100		
Net Expenditure	44,803,424		39,079,856		44,126,788		
Total Tax Levied	24,580,921		24,574,963		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	673,247,203		707,228,477		749,148,777		

Outstanding Indebtedness,

	2023	2024	2025
January 1,			
G.O. Bonds	6,097,000	5,325,000	4,407,000
Revenue Bonds	15,375,000	14,185,000	13,165,000
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	21,472,000	19,510,000	17,572,000

*Tax rates are expressed in mills

**Revenue Neutral Rate as defined by KSA 79-2988

Shane Krull
County Administrator

A RESOLUTION OF THE COUNTY OF MIAMI COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Miami was calculated as 32.824 mills by the Miami County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County of Miami will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 27th, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Miami, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.


NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF MIAMI:

The County of Miami shall levy a property tax rate exceeding the Revenue Neutral Rate of 32.824 mills.

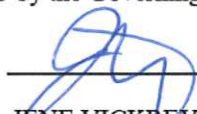
A RESOLUTION OF THE COUNTY OF MIAMI COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

ADOPTED this 27th day of August 2025 and **SIGNED** by the Governing Body.

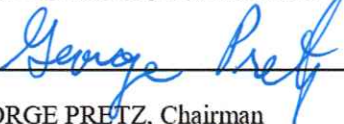
ATTEST:


LAURA EPP, County Clerk




JENE VICKREY, Commissioner


PAUL SCRUGGS, Commissioner


GEORGE PRETZ, Chairman


TYLER VAUGHAN, Chairman Pro-Tem


KEITH DIEDIKER, Commissioner

Roll Call Vote

A Roll Call Vote for Miami County, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 27th, 2025

Resolution No. R25-08-027

Governing Body Member	Yes	No	No Vote
Jene Vickrey	✓		
Paul Scruggs	✓		
George Pretz	✓		
Tyler Vaughan	✓		
Keith Diediker	✓		
TOTAL			

Certified:

Laura Epp

