



2020 ANNUAL BUDGET

**Board of Miami County Commissioners
201 South Pearl, Suite 200
Paola, Kansas 66071
(913) 294-5844**

Adopted August 7, 2019



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COUNTY OFFICIALS & DIRECTORS

ELECTED COUNTY OFFICIALS

County Commissioner, District 1	Phil Dixon
County Commissioner, District 2	Bonnie “Rob” Roberts
County Commissioner, District 3	George Pretz
County Commissioner, District 4	Tyler Vaughan
County Commissioner, District 5	Daniel Gallagher
County Attorney	Elizabeth Sweeney-Reeder
County Clerk	Janet White
County Register of Deeds	Katie Forck
County Sheriff	Frank Kelly
County Treasurer	Jennie Fyock

APPOINTED OFFICIALS, DEPARTMENT DIRECTORS AND MANAGERS

County Administrator	Shane Krull
County Appraiser	Justin Eimers
County Counselor	David Heger
Director of Building Codes Services	Mike Davis
Director of Community Corrections	Cathy Cooper
Director of Community Health	Rita McKoon
Director of Economic Development	Janet McRae
Director of Emergency Medical Services	David Ediger
Director of Buildings & Grounds	Jim Starling
Director of GIS/Mapping	Wendy Duncan
Director of Human Resources	Holly Ray
Director of Information Systems	Rich Larson
Director of Planning & Zoning	Teresa Reeves
Director of Road & Bridge	J.R. McMahon, II
Director of Finance	Steve Lyman

December 16, 2019

Dear Commissioners:

The county budget establishes priorities for the coming year. No single responsibility of a governing body is more critical than the preparation and adoption of the annual budget which sets the course for the organization on behalf of its citizens. I am pleased to present the Miami County operating budget for FY2020.

Budget Challenge

Unemployment rates are hovering around all-time lows and job growth has been far from stagnant. Most Americans are gainfully employed and the economy is doing well. This all sounds great, unless you're a local government trying to recruit talented employees while facing budgetary constraints. It is daunting to think how many vacancies will exist as much of our aging workforce retires over the next few years. The candidate pool is changing, Millennials and Generation Z will play a very important role in filling future positions. As our current workforce ages and nears retirement, it's essential we maintain vital skills before decades of knowledge walk out the door.

Gathering Budget Information

Many analytics are involved in the development of the county's budget, the process of which began at the beginning of 2019 lasting several months with the ultimate adoption of the budget on August 7, 2019. The 2020 budget reflects a 46.425 mill levy based on the final 2019 valuation of \$405,166,352.

Miami County's levy is only a portion of the total property tax bill. Although the county treasurer mails the tax bill, the tax bill itself is a composite of many taxing agencies including the county property tax. The numerous separate taxing entities that levy property taxes in various areas of Miami County include five cities, thirteen townships, six school districts, one watershed district, seven cemetery districts, two fire districts, two library districts, two streetlight and siren districts, and one extension district.

Property tax is the largest revenue resource of the county and allows the county to provide goods and services to our citizens. One of the primary responsibilities of the board of county commissioners is to authorize an annual budget that meets the needs and demands of our county, and from time to time these demands require the board to make tough decisions that could result in raising local taxes, a decision that is never taken lightly or made without the utmost concern for the needs of our citizens.

There are many things factored into developing and approving an operating budget that meets the growing needs of our community and its citizens. The budget must consider past, current and future projects, equipment and staffing needs, as well as unforeseen expenditures that may arise. The commission and staff of Miami County continue to strive to meet these needs while remaining fiscally responsible.

Few Highlights

Road and Bridge Department emphasized major maintenance and rehabilitation to both the gravel and paved road systems with the 20 miles of chip/seal added in 2017-18 showing the worst deterioration due to the severe winter weather. The department, recognizing the issues, upgraded all new "gravel to paved" from chip-seal to 3 inch asphalt pavement. Outside vendors were utilized to place asphalt on 5 miles of the upgrades in-conjunction with 7 miles of overlay. 45 miles of paved roads were skip patch and chip-

sealed. Rock was added to the gravel road system but due to repeated heavy rains certain areas had to be re-rocked multiple times and will continue into 2020. The department completed the replacement of 4 bridges/large culverts, rehabilitation of the Pottawatomie River Bridge on Indianapolis Road, a box extension (with sidewalks) on Metcalf Road in Louisburg, replaced 3 bridge approaches, and the Agate Street Project in Paola.

The commission contracted with Legacy Contractors, LLC in September of 2018 to build an expansion to the current Paola EMS station and ambulance bay located at 32765 Clover Drive which no longer accommodates staff. On June 29, EMS held a public open house with ribbon cutting ceremony which also marked the 30th anniversary of EMS. An additional ambulance station was added at Hillsdale.

A new 800 MHz radio system from Motorola was purchased and implementation will occur over 18 months. TUSA Consulting Services was hired to help implement and negotiate the new radio system that law enforcement and fire officials will use.

The County Clerk/Election Office purchased new voting software and 125 voting machines which was put to use in November. The new machines are touch screen and will print out a paper ballot to verify accuracy before casting vote if selected.

The renewal of the quarter cent tax was on the November 2019 ballot with the support of the cities of Louisburg, Osawatomie, Paola, and Spring Hill. The tax not only pays for improvements to the county's road and bridge system, it also benefits the county's communities. With the voters once again approving this quarter cent tax we will be able to continue planning road improvement projects through 2026.

Miami County Progress

New residential building permits for 2018 totaled 63, with the number of total permits being 907. The total permit valuation was \$34,759,495, total permit fees \$324,846. Through November of 2019, new residential building permits for the county totaled 47 with the number of total permits being 758. The total permit valuation is \$32,112,640, total permit fees \$300,891. Keeping to a five year planning schedule, an RFQ was issued for Consultant to update the Comprehensive Plan in July. Then in September, Ady Advantage was contracted to craft an economic development strategic plan involving county and city leaders along with business members of the community.

In Conclusion

The citizens of Miami County mandate both good stewardship and quality services from county government. Miami County government is entrusted to act in the interest of our citizens to maintain quality services, regardless of the obstacles encountered, and we are expected to succeed in our efforts. The 2020 budget reflects the values and expectations of our community and to ensure that Miami County remains a place where people want to work, visit and call home.

Respectfully submitted,

Shane Krull
County Administrator

ABOUT MIAMI COUNTY GOVERNMENT.....

Miami County, Kansas is located at the southern edge of the Kansas City metropolitan area with a full range of cultural, educational, economic and entertainment amenities. Miami County has the ideal small-town atmosphere and rural setting where community leaders are focused on offering a strong economic climate.

The Board of County Commissioners are elected from five separate districts and are the policy-making body for all county governmental functions. The chairman and chair pro-tem are appointed yearly by the commission members.



The commissioners meet in regular session once each week. The board performs both executive and legislative functions.

Voters separately elect a county clerk, county treasurer, county register of deeds, county sheriff, and county attorney.

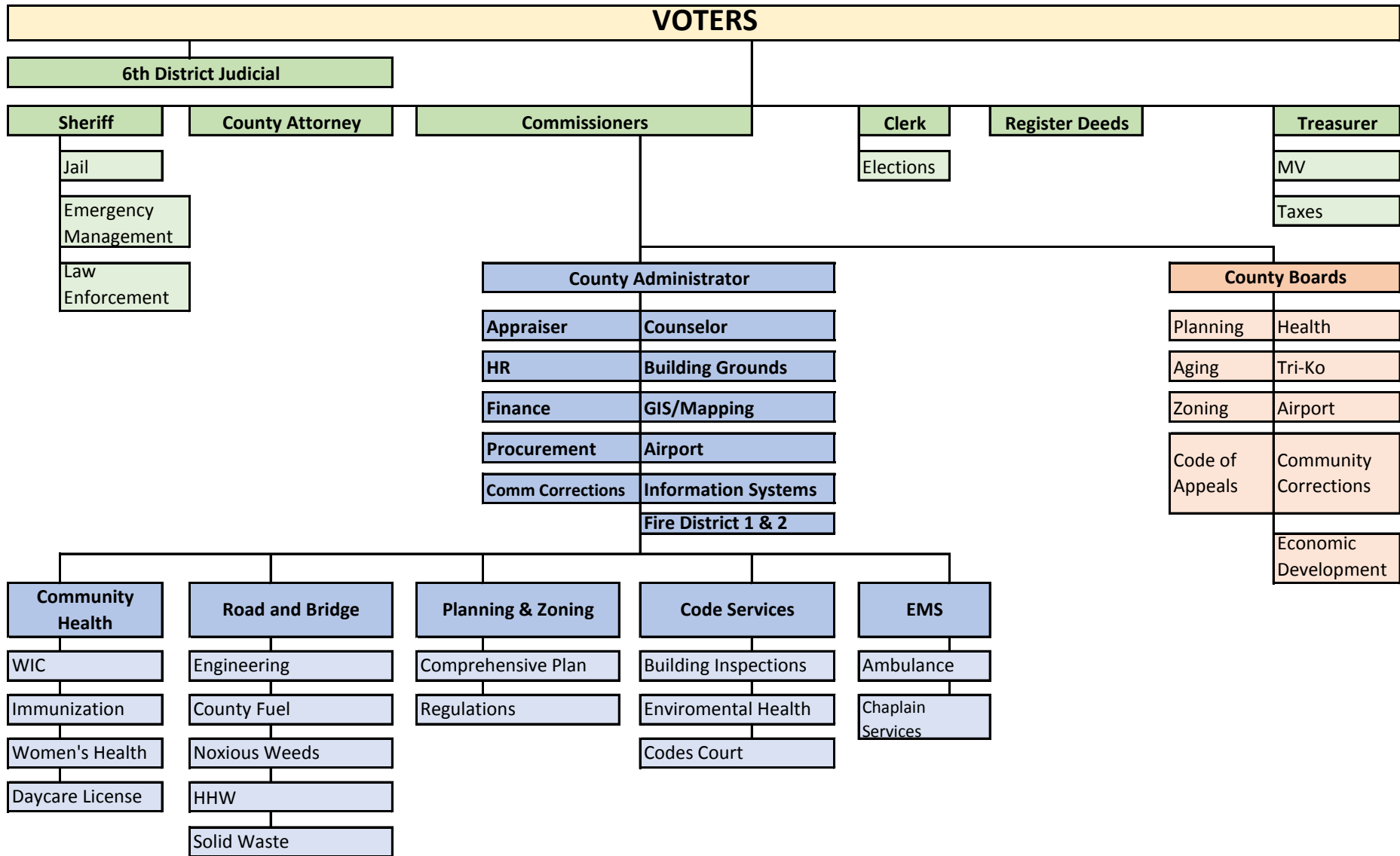
OUR MISSION

- 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 dignity.

OUR VISION

To be recognized as a quality service provider.

MIAMI COUNTY ORGANIZATIONAL CHART



PERSONNEL SUMMARY

PERSONNEL SUMMARY BY CLASSIFICATION	
Classification by Grade	Annual Pay Range
<i>Grade 1</i> Intake Worker Maintenance Worker I Office Aide	\$24,405 - \$36,608
<i>Grade 2</i> Equipment Operator I Office Assistant	\$26,114 - \$39,171
<i>Grade 3</i> Maintenance Worker II Motor Vehicle / Tax Clerk Office Associate	\$27,942 - \$41,913
<i>Grade 4</i> Dispatcher Equipment Operator II Human Resources Partner Mechanic I Operations Support Assistant Victim / Witness Coordinator	\$29,898 - \$44,847
<i>Grade 5</i> Cartographer Deputy Jailer I Maintenance Worker III Office Specialist	\$31,991 - \$47,986
<i>Grade 6</i> Appraiser II Compliance Officer I Equipment Operator III Mechanic II Office Coordinator I Prevention Specialist Supervisor I Transportation Officer	\$34,230 - \$51,345
<i>Grade 7</i> Adult / Juvenile ISO Case Manager Emergency Coordinator Executive Assistant Intake Supervisor Noxious Weed Coordinator Office Coordinator II Planner I	\$36,626 - \$54,939
<i>Grade 8</i> Appraiser III Benefits & Payroll Coordinator Compliance Officer II Information Specialist Master Deputy Sheriff Supervisor II	\$39,190 - \$58,785
<i>Grade 9</i> Assistant County Appraiser	\$42,717 - \$64,075

PERSONNEL SUMMARY BY CLASSIFICATION

Classification by Grade	Annual Pay Range
Building & Grounds Director Engineering Associate GIS Director Registered Nurse	
<i>Grade 10</i>	<i>\$46,561 - \$69,842</i>
Asst. Community Corrections Director Engineering Project Manager Jail Administrator	
<i>Grade 11</i>	<i>\$50,752 - \$76,128</i>
Assistant County Attorney Assistant Road & Bridge Director Captain Code Services Director	
<i>Grade 12</i>	<i>\$55,320 - \$82,980</i>
Community Corrections Director Economic Development Director EMS Deputy Chief Health Director Human Resources Director Information Technology Director	
<i>Grade 13</i>	<i>\$60,298 - \$90,448</i>
EMS Chief Fiscal Services Director Planning Director	
<i>Grade 14</i>	<i>\$65,725 - \$96,616</i>
Captain	
<i>Grade 15</i>	<i>\$71,641 - \$107,461</i>
Major Road & Bridge Director	
<i>Unclassified</i>	
County Administrator	NA
County Appraiser	NA
County Counselor	NA
Undersheriff	NA
<i>Elected Officials</i>	
County Attorney	\$96,346
County Clerk	\$75,899
County Commissioner	\$29,931
County Treasurer	\$64,709
Register of Deeds	\$64,189
Sheriff	\$90,002
<i>Emergency Medical Services</i>	
E-1: EMT	\$38,475 - \$57,712
E-2: Paramedic	\$47,708 - \$71,563
E-3: Lieutenant	\$53,433 - \$80,150
E-4: Battalion Chief	\$57,727 - \$86,591

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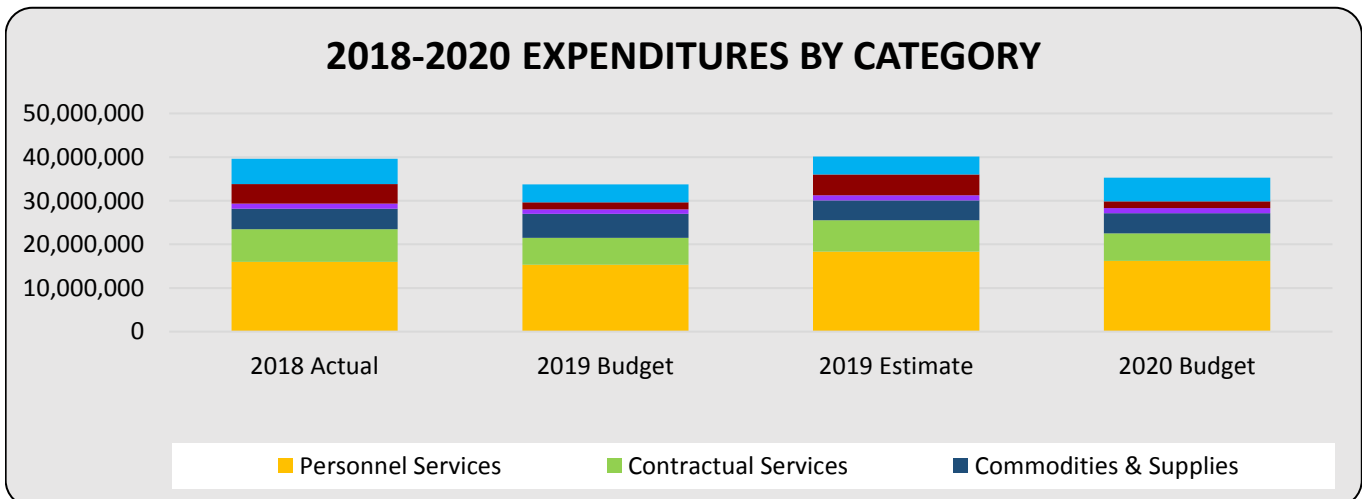
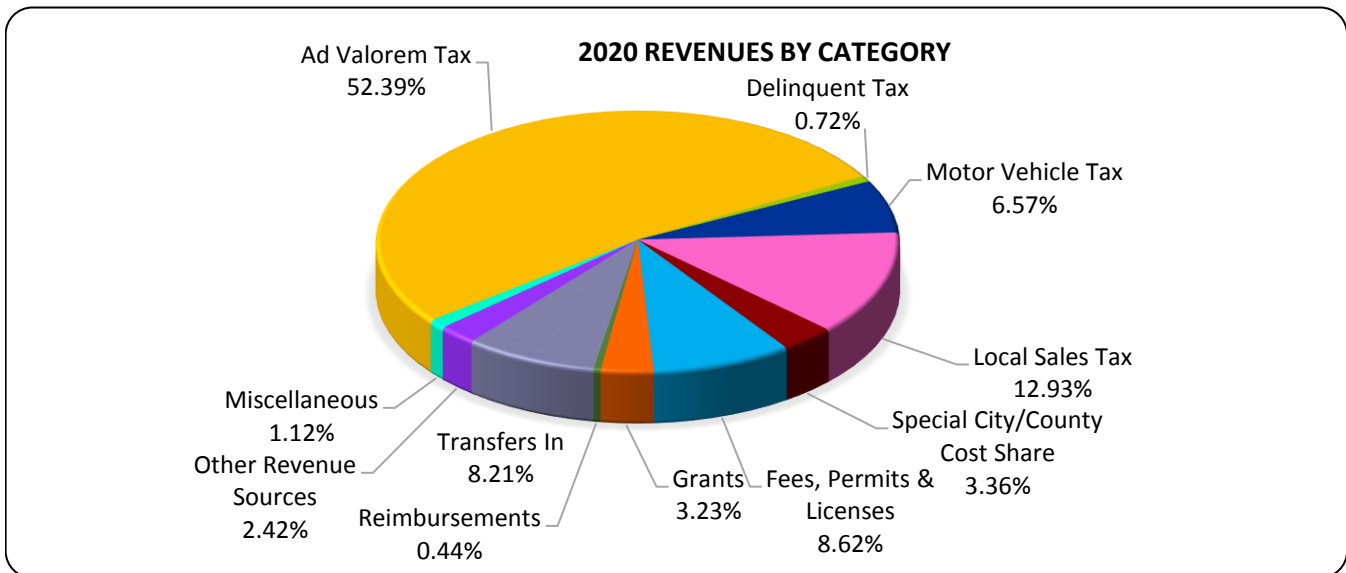
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BUDGET AT A GLANCE

REVENUES BY CATEGORY				
Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Ad Valorem Tax	18,431,942	19,572,256	19,181,626	20,245,738
Delinquent Tax	358,665	292,000	287,000	277,000
Motor Vehicle Tax	2,506,741	2,479,760	2,483,825	2,537,387
Local Sales Tax	3,887,084	4,718,447	4,844,288	4,998,181
Special City/County Cost Share	1,298,015	1,160,000	1,298,015	1,298,015
Fees, Permits & Licenses	3,430,090	3,128,775	3,151,250	3,331,778
Grants	1,201,291	1,309,084	1,116,243	1,247,386
Reimbursements	208,414	167,500	170,841	168,500
Transfers In	5,345,517	2,677,007	3,976,134	3,171,950
Other Revenue Sources	675,060	930,000	925,000	935,000
Miscellaneous	795,626	419,933	763,190	433,570
Total Revenues	38,138,444	36,854,762	38,197,412	38,644,505



SALES TAX COLLECTION

SALES TAX DISTRIBUTION					
Year	Total Tax Collected	Road & Bridge	County General	Jail Sales Tax	Special Sales Tax
2009	2,845,187	1,527,409	509,136	0	808,641
2010	2,795,241	1,500,290	500,103	0	794,848
2011	2,961,501	1,583,420	527,807	0	850,275
2012	3,054,699	1,625,724	541,908	0	887,066
2013	3,150,429	1,676,979	558,993	0	914,458
2014	4,281,091	1,743,746	581,249	978,048	978,048
2015	4,478,351	1,848,743	616,248	1,006,680	1,006,680
2016	4,604,173	1,908,155	636,052	1,029,983	1,029,983
2017	4,805,582	1,994,387	664,796	1,073,200	1,073,200
2018	5,004,317	2,076,263	690,587	1,118,733	1,118,733

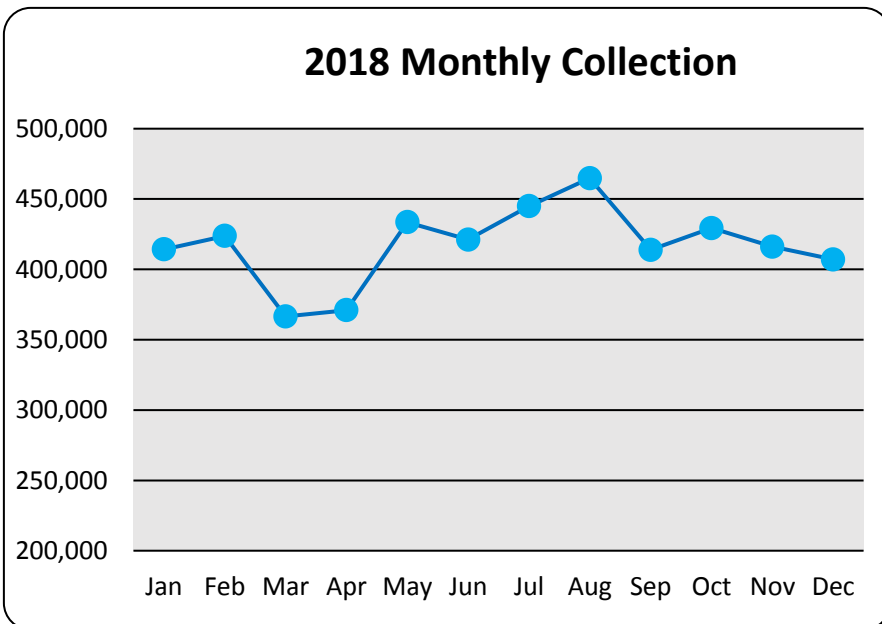
The second most important source on non-property tax revenue is the local sales tax.

Counties may independently levy sales taxes up to a maximum of two-percent, subject to several exceptions, if approved by the voters of the county. When a local sales tax is imposed, a local use tax will be imposed on the use of motor vehicle and water craft purchased out of state in the jurisdiction imposing a local sales tax. Generally, revenue from the Miami County sales tax and use tax is allocated between the county and cities therein.

Miami County has a one-percent sales tax rate, of that approximately one-third is apportioned to the cities and two-thirds to the county. In addition to the city's share of the Miami County sales tax rate each city, excluding Fontana, has a local sales tax: Louisburg, 1.25%; Osawatomie, 1.0%; Paola, 1.25%; and Spring Hill, 1.5% (Miami County portion of Spring Hill only).

April 2013, voters of Miami County approved a 0.25% special sales tax for the construction of a new county detention center. The sales tax went into effect October 1, 2013 and will expire when sufficient collections for financing the facilities has been received.

In 2019, the voters of Miami County approved a five-year extension to a 0.25% special sales tax, originally approved in 2000. Monies collected by the special sales tax help finance the cost of much needed roadway construction and improvement projects.



User Fees is an increasing valuable source of revenue. State law requires some user fees, such as motor vehicle and mortgage registration fees. Other user fees are set by county resolution; some of these fees include building permit fees, contractor license fees, and emergency medical service fees. Increasing user fees reflects an effort to limit use of property tax by charging only the beneficiaries of a specific service.

VALUATION & MILL LEVIES

MILL LEVY & VALUATION		
Year	Mill Levy	Assessed Valuation
2011	41.177	354,652,166
2012	42.177	348,245,889
2013	42.404	346,368,753
2014	45.623	344,515,281
2015	45.666	344,723,397
2016	46.617	357,132,516
2017	49.452	366,730,274
2018	49.395	380,337,795
2019	48.307	405,166,352
2020	46.374	436,574,479

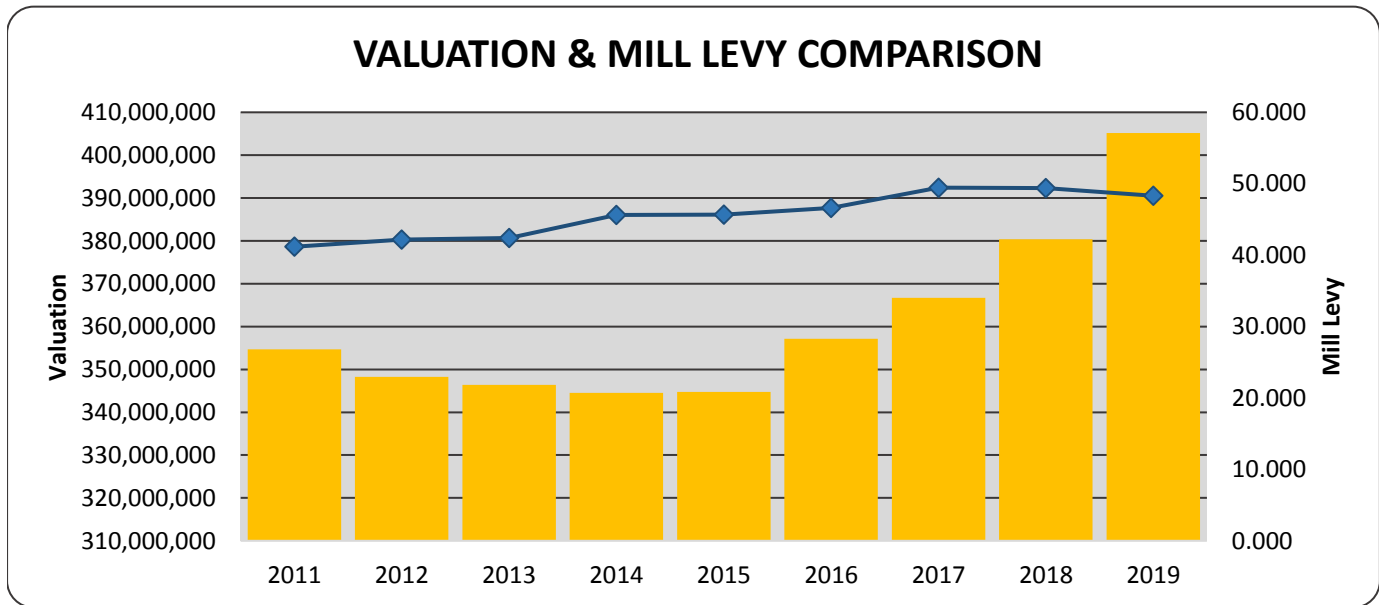
DETERMINING THE MILL LEVY & VALUATION

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



The following table demonstrates the formula used to calculate the amount of taxes levied each year based on the variable annual value of a single residential property. The calculated county taxes are then multiplied by the annual residential parcel count for the county to estimate the annual total residential tax dollars generated.

RESIDENTIAL PROPERTY TAX CALCULATION											
Budget Year	Tax Levy Rate	x	Residential Value	x	Tax Rate	=	County Taxes	x	Parcel Count	=	Total Tax Generation
2018	49.395	x	\$173,000	x	11.50%	=	\$982.71	x	9,785	=	\$9,615,852
2019	48.307	x	\$173,000	x	11.50%	=	\$961.07	x	9,990	=	\$9,601,067
2020	46.374	x	\$173,000	x	11.50%	=	\$922.61	x	9,990	=	\$9,216,881

The major revenue source for Miami County is the property tax. A property tax, more specifically called an ad valorem tax, is a tax based on the value of property. The term "ad valorem" is derived from the Latin phrase meaning "according to the value." Local governments authorized to collect property tax determine the number of mills used to calculate the property tax.

The trends in property values directly influence county revenues. Changes in population, business conditions and state mandates affect local property taxes.

COUNTY COMPARISON

SURROUNDING COUNTIES							
County	2018 Population	2017 Valuation	2017 Levy	2018 Valuation	2018 Levy	2019 Valuation	2019 Levy
Anderson County	7,833	90,692,846	93.218	94,236,868	93.354	98,464,021	89.347
Douglas County	120,793	1,247,457,940	44.092	1,312,384,059	46.018	1,382,107,133	46.015
Franklin County	25,733	223,824,103	61.210	229,454,492	62.921	246,336,928	62.826
Johnson County	591,178	9,231,041,841	19.590	9,858,473,397	19.318	10,556,416,734	19.318
Linn County	9,726	223,362,146	54.393	243,680,683	52.366	263,975,317	49.676
Miami County	33,461	366,730,274	49.452	380,377,795	49.395	405,166,352	48.307

Property taxes cover wide range of services; examples are, engineering/maintaining road and bridges, funding law enforcement, EMS services, supplying public health services and supplying services for the elderly and disabled. Our surrounding county data was taken from the Kansas Association of Counties "Demographic and Taxation Report". We chose five neighboring counties for comparison.

COMPARABLE COUNTIES							
County	2018 Population	2017 Valuation	2017 Levy	2018 Valuation	2018 Levy	2019 Valuation	2019 Levy
Ellis County	28,689	363,233,577	36.757	384,598,970	36.982	389,183,519	36.982
Ford County	34,381	287,109,116	46.156	296,930,701	46.222	312,164,389	45.075
Harvey County	34,544	292,168,593	41.358	297,195,849	41.937	304,565,062	42.275
Lyon County	33,392	308,291,355	60.896	310,609,110	60.826	323,923,479	60.088
McPherson County	28,708	414,034,758	30.158	436,218,805	29.797	451,278,600	29.797
Miami County	33,461	366,730,274	49.452	380,377,795	49.395	405,166,352	48.307
Montgomery County	32,556	290,300,146	50.469	329,502,743	49.049	323,865,466	51.363

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 34,550. Our data was taken from the Kansas Association of Counties "Demographic and Taxation Report".

SCHEDULE OF TRANSFERS

SCHEDULE OF TRANSFERS				
Transfer from	2018 Actual	2019 Budget	2020 Budget	Transfer to
General Fund (401)	20,000	30,000	50,000	CIP-Airport
General Fund (405)	26,000	26,000	26,000	Eco Dev Reserve
General Fund (301)	100,000	0	0	Equipment Reserve
General Fund (090)	250,000	350,000	424,350	Tech Fund
General Fund (090)	550,000	50,000	100,000	Building Improvement (EMS)
General Fund (090)	685,000	0	0	CIP-800MHz Radio
General Fund (090)	0	0	100,000	Retirement Reserve (337)
General Fund (311)	0	50,000	0	Retirement Reserve (337)
Road & Bridge (203)	199,029	0	0	Special Machinery (331)
Reappraisal Fund (321)	40,000	0	0	Equipment Reserve
D.C. Project Fund	300,000	0	0	Building Improvement
Walnut Creek Sewer (232)	7,900	7,900	7,900	Walnut Crk Sewer Reserve
D.C. Quarter Cent Sales Tax	700,000	21,417	0	D.C. Project Fund
D.C. Quarter Cent Sales Tax	879,783	878,583	877,283	Debt Service Fund
Airport Hangar Fund	15,000	15,000	12,000	CIP Airport
Special Bridge	861,600	800,000	600,000	CIP Fund
CIP Quarter Cent Sales Tax	575,000	600,000	753,612	CIP Fund
Building Improvement Fund	209,167	100,000	0	CIP EMS Building Fund
Road & Bridge (203)	786,574	1,356,379	1,480,000	CIP Fund
Building Improvement Fund	237,260	0	0	CIP Fund
Planning & Zoning (250)	0	0	6,000	Equipment Reserve
	6,442,313	4,285,279	4,437,145	

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.

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EXPENDITURES BY DEPARTMENT

EXPENDITURES BY DEPARTMENT					
Fund	Department/Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
100-11	Administration	210,691	220,623	218,160	313,329
100-12	Human Resources	168,242	188,081	185,784	196,450
100-13	Information Systems	80,126	135,846	101,247	140,652
100-14	Building & Grounds	294,409	306,610	302,419	303,634
100-20	Appraisal	57,902	80,374	78,351	80,299
100-40	Code Services	307,829	446,166	408,055	462,389
100-41	Codes Court	1,500	7,500	2,750	7,500
100-50	County Attorney	414,787	443,581	420,292	444,537
100-60	County Clerk	275,330	292,756	262,334	277,155
100-70	County Commission	160,000	170,475	168,931	173,846
100-80	County Counselor	94,262	101,610	100,847	104,117
100-90	Countywide Services	1,787,671	2,867,075	2,137,699	2,401,295
100-95	District Court	368,284	373,510	384,147	385,697
100-180	Community Health	426,800	547,607	534,147	534,461
100-201	Noxious Weed	102,291	120,966	120,649	122,233
100-206	Household Hazardous Waste	7,680	14,400	14,400	15,400
100-229	GIS Mapping	88,622	100,336	97,697	103,306
100-250	Planning & Zoning	187,105	248,166	229,053	288,644
100-260	Register of Deeds	162,728	185,472	184,943	190,362
100-270	Sheriff	3,104,843	3,207,703	3,040,324	3,298,999
100-272	Emergency Management	132,333	186,239	112,415	184,595
100-274	County Jail	2,024,689	2,262,554	2,227,704	2,382,367
100-280	Soil Conservation	44,385	44,385	44,385	54,385
100-300	County Treasurer	238,224	253,960	252,762	264,041
100-301	Administrative Elections	207,241	334,125	334,030	244,238
100-307	Emergency Medical Services	2,326,782	2,647,658	2,550,876	2,846,344
100-311	Employee Benefits	2,221,536	2,543,126	2,674,394	2,870,982
100-312	Employee Benefits PS	2,290,292	3,131,878	3,037,876	3,355,095
100-315	Property & Casualty Insurance	138,141	145,000	145,000	145,000
100-319	Parks & Recreation	0	10,000	0	10,000
100-333	Attorney Training	1,123	2,800	2,800	2,000
100-401	Airport	139,304	199,275	199,933	230,358
100-405	Economic Development	146,857	156,267	155,278	158,859
100-407	Senior Care	193,392	204,536	204,536	204,536
100-411	Fair Premium / Building	67,000	67,000	67,000	67,000
100-423	Historical Society	22,000	22,000	22,000	22,000
100-425	Mental Health	202,555	213,000	213,000	213,000
100-427	Developmental Disabilities	139,781	139,781	139,781	139,781
Total Expenditures		18,836,734	22,622,441	21,375,999	23,238,886

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.

100-11 | ADMINISTRATION

PRIMARY FUNCTION AND OBJECTIVE:

The county administrator serves as the chief administrative officer of Miami County under the direction of the board of county commissioners. The administrator is responsible for the effective administration of all governmental affairs placed under his charge, including: planning and preparing both the operating and capital improvement budgets; development and presentation of the budget to the board of county commissioners and providing staff assistance in the budget process; executing policies and programs; preparing commission meeting agendas; serving as liaison; and providing administrative leadership and management of municipal operations under the administrator's jurisdiction.

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	201,918	209,423	207,510	300,704
Contractual Services	6,835	8,500	8,100	9,350
Commodities & Supplies	1,681	1,900	2,000	2,475
Vehicle Operating Expense	234	800	550	800
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	210,669	220,623	218,160	313,329

100-12 | HUMAN RESOURCES

PRIMARY FUNCTION AND OBJECTIVE:

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.

Professionalism: We shall recognize people as individuals, be considerate of time, give proactive support, and welcome interests and diversity of others.

Employees: We recognize employees as our most important resource.

Opportunity: In a positive and rewarding work environment, we create a culture of stewardship, pride and a sense of value for all.

Positive: We shall actively request ideas without prejudging, problem solve in an open and positive manner, take a genuine interest in others, and take a visible and outward stand against prejudice.

Leadership: Together, we aspire to one shared purpose: that through our services we strive to enrich the lives of employees of Miami County Government.

Excellence: We are entrusted with the care of the common interest, continuing the tradition of excellence that makes our county a place where people choose to work.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4356 Proceeds/Sale Property	0	0	0	0
4403 Open Records Request	0	0	0	0
Total Revenues	0	0	0	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	152,741	158,731	158,804	166,080
Contractual Services	11,971	22,570	20,680	23,320
Commodities & Supplies	2,617	5,180	5,200	5,750
Vehicle Operating Expense	913	1,600	1,100	1,300
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	168,242	188,081	185,784	196,450

100-13 | INFORMATION SYSTEMS

PRIMARY FUNCTIONS AND OBJECTIVE:

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

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	79,187	120,496	94,967	125,302
Contractual Services	500	12,850	5,030	12,850
Commodities & Supplies	0	2,000	750	2,000
Vehicle Operating Expense	440	500	500	500
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	80,126	135,846	101,247	140,652

100-14 | BUILDING & GROUNDS

PRIMARY FUNCTION AND OBJECTIVE:

The building and grounds division is charged with maintenance and upkeep of all county facilities and associated grounds. This division identifies and initiates repairs and improvements, provides support services, operates HVAC systems, alarm systems, security door controls and keying, and snow removal with assistance from road & bridge.

The building and grounds division is to provide a clean, comfortable and safe environment for Miami County employees and the public by providing and/or overseeing the services that are required to maintain these properties while protecting and preserving the taxpayer's investment in the properties under their care.

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	118,814	119,893	147,274	115,012
Contractual Services	162,667	167,117	153,645	169,022
Commodities & Supplies	12,893	19,400	1,500	19,400
Vehicle Operating Expense	0	200	0	200
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	294,374	306,610	302,419	303,634

PRIMARY FUNCTION AND OBJECTIVE:

The basis of funding for Kansas governmental units – schools, cities, counties, townships and special districts – is the property tax. Property tax is based upon a levy against property that has been fairly and accurately appraised. Counties are required by Kansas statute to fund and staff appraisal departments to provide appraisal services. Kansas law requires that most classes of property be appraised at its market value on January 1 of each year.

A portion of the cost of appraisal services is shown in the general fund with the remaining cost shown in the reappraisal budget. The appraisal fund is used to fund the personal property appraisal program.

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	43,717	66,189	63,703	65,614
Contractual Services	8,816	11,010	10,010	10,410
Commodities & Supplies	5,369	3,175	4,638	4,275
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	57,902	80,374	78,351	80,299

100-40 | CODE SERVICES

PRIMARY FUNCTION AND OBJECTIVE:

A basic function of a government body is to provide for the safety, health and welfare of the public. Adoption and enforcement of codes and standards related to the construction, maintenance and use of buildings is one of the methods governments employ to protect the people in the built environment through the use of building codes, zoning regulations, nuisance regulations and contractor licensing.

The codes services department is charged with the enforcement of the building, electrical, plumbing, mechanical, fuel gas, wastewater and fire codes and the contractor licensing regulations through permitting, licensing and inspection programs. The department is also charged with administration of code enforcement related to violations of the nuisance and dangerous Building regulations and provides assistance to the planning department in enforcement of the zoning regulations. The department oversees the operation and maintenance of three county owned wastewater treatment facilities: Bucyrus, Club Estates and Walnut Creek.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4406 Bad Check Fee	60	0	0	0
4410 Fee for Services	24,028	21,000	23,200	23,200
4412 Contractor License Fee	108,052	85,000	108,000	95,000
4413 Permit Fee	304,032	200,000	225,000	225,000
Total Revenues	436,172	306,000	356,200	343,200

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	290,323	340,666	335,105	350,889
Contractual Services	9,994	64,700	31,750	64,800
Commodities & Supplies	6,747	4,800	5,200	10,700
Vehicle Operating Expense	766	6,000	6,000	6,000
Capital Outlay	0	30,000	30,000	30,000
Transfer Out	0	0	0	0
Total Expenditures	307,829	446,166	408,055	462,389

100-41 | CODES COURT

PRIMARY FUNCTION AND OBJECTIVE:

The Kansas Legislature has authorized counties to adopt a codes court for the enforcement of county resolutions and regulations. The Miami County Commission resolved to adopt a codes court for Miami County in early 2007. The court meets once a month and is presided over by a pro-tem judge appointed by the Administrative Judge of the Sixth Judicial District. Offenders who either plead guilty or are convicted after trial may be fined up to \$1,000 per violation and assessed court costs of \$20. Offenders who face potential jail time cannot be prosecuted in codes court and will have to be prosecuted in the criminal division of Miami County District Court.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4306 Court Fees	36	0	100	200
4307 Codes Court Fees	100	250	1,000	2,000
4318 Miscellaneous	0	0	0	0
Total Revenues	136	250	1,100	2,200

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	1,500	7,500	2,750	7,500
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	1,500	7,500	2,750	7,500

100-50 | COUNTY ATTORNEY

PRIMARY FUNCTION AND OBJECTIVE:

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 the State of Kansas in care and treatment cases where a patient is involuntarily committed to Osawatomie State Hospital. The county attorney also represents the State Of Kansas in child in need of care cases and other duties as assigned by law. Our mission is to enforce the laws of Kansas and administer justice in a fair and equitable manner according statues and case law. In doing do, we seek to be respectful of the rights of all individuals and conduct ourselves in a professional and ethical manner.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4305 Diversion Fees	28,317	43,000	31,000	32,000
4314 Attorney Court Fee	5,050	4,000	4,000	4,000
4357 Bond Forfeitures	2,157	1,000	2,000	2,000
4356 Proceeds Sale Property	0	0	0	0
4403 Open Records Request	1,011	800	1,000	1,000
Total Revenues	36,535	48,800	38,000	39,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	380,563	394,047	377,013	389,467
Contractual Services	25,445	31,455	25,650	29,800
Commodities & Supplies	7,613	12,800	12,100	22,020
Vehicle Operating Expense	1,166	1,000	1,250	1,250
Capital Outlay	0	4,279	4,279	2,000
Transfer Out	0	0	0	0
Total Expenditures	414,787	443,581	420,292	444,537

100-60 | COUNTY CLERK

PRIMARY FUNCTION AND OBJECTIVE:

The county clerk is required by statute to serve 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 has a vested interest in the development of a certified records management program and is working towards user-friendly technology advancements.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4253 Wild Animal License	500	0	0	0
4318 Miscellaneous	0	0	0	0
4403 Open Records Request	40	50	50	50
4405 House Moving Permit Fee	0	50	100	50
4410 Fee for Services	95	125	100	125
4413 Permit Fee	25	500	250	500
4506 Occupancy/Beer License	200	150	200	150
Total Revenues	859	875	700	875

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	265,851	273,553	250,228	258,452
Contractual Services	5,350	9,778	7,481	9,353
Commodities & Supplies	3,472	8,125	3,775	8,050
Vehicle Operating Expense	657	1,300	850	1,300
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	275,330	292,756	262,334	277,155

100-70 | COUNTY COMMISSION

PRIMARY FUNCTION AND OBJECTIVE:

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 in accordance with K.S.A. 19-201 and derives its power as the county executive branch in accordance with K.S.A. 19-212 et seq.

The board of county commissioners 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 SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	149,350	155,425	152,956	158,046
Contractual Services	7,688	8,800	9,300	9,750
Commodities & Supplies	569	1,650	2,425	1,550
Vehicle Operating Expense	2,393	4,600	4,250	4,500
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	160,000	170,475	168,931	173,846

100-80 | COUNTY COUNSELOR

PRIMARY FUNCTION AND OBJECTIVE:

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 in updating and maintaining the county code and prosecutes code violations in the codes court division of the district court.

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	81,319	84,110	84,147	86,617
Contractual Services	12,615	16,300	15,850	16,300
Commodities & Supplies	392	800	550	800
Vehicle Operating Expense	0	400	300	400
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	94,325	101,610	100,847	104,117

100-90 | COUNTYWIDE SERVICES

PRIMARY FUNCTION AND OBJECTIVE:

Countywide services is the title given to that multifaceted general fund program designated to address costs associated with a multitude of services utilized by one or more departments. This program is designed to fund the costs of generic office supplies; refuse collection at county facilities and special clean-ups; special professional and/or contractual services such as coroner and autopsy costs, audit services, and juvenile intake; government related professional service memberships; and other various costs amalgamated with local government services. Countywide services also serves as a mechanism for funding certain reserve and internal service funds. This program provides the necessary fiscal resources to ensure stability in government operations.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4318 Miscellaneous	3,839	0	0	0
4322 Compensation to Income	10,135	0	0	0
4354 Rental Income	2,000	0	0	0
4356 Sale of Property	12,399	0	0	0
4359 Donations	7,150	0	0	0
4403 Open Records Fee	40	0	0	0
6001 Transfer In	0	0	0	0
Total Revenues	35,562	0	0	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	14,782	65,285	277,100	100,000
Contractual Services	202,194	2,242,899	1,159,299	1,461,195
Commodities & Supplies	83,972	87,000	86,300	88,000
Vehicle Operating Expense	1,722	2,750	0	2,750
Capital Outlay	0	125,000	215,000	125,000
Transfer Out	1,485,000	367,950	400,000	624,350
Total Expenditures	1,787,671	2,890,884	2,137,699	2,401,295

100-95 | DISTRICT COURT

PRIMARY FUNCTION AND OBJECTIVE:

The Miami County District Court is part of the Kansas State Judicial Branch, as authorized in the Kansas State Constitution. The 6th Judicial District consists of Miami, Linn and Bourbon counties. Miami County has two district court judges compared to one each in Linn and Bourbon counties. Bourbon County also has a magistrate judge.

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 provides a variety of services to the court in the areas of probation, domestic evaluations and mediation.

Aside from security, district court personnel costs are borne by the State of Kansas, while Miami County is responsible for operating costs.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4306 Court Fees	31,478	9,000	32,000	33,000
4322 Compensation to Income	45,821	37,000	38,000	39,000
4356 Proceeds-Sale of Property	0	0	0	0
4403 Open Records Request	1,930	3,000	2,900	3,000
4407 Access Fees	20,735	11,000	21,000	18,000
Total Revenues	99,963	60,000	93,900	93,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	307,106	313,460	319,097	335,097
Commodities & Supplies	24,935	21,050	21,050	21,100
Vehicle Operating Expense	1,525	3,000	2,000	2,000
Capital Outlay	34,718	36,000	42,000	27,500
Transfer Out	0	0	0	0
Total Expenditures	368,284	373,510	384,147	385,697

100-180 | COMMUNITY HEALTH

PRIMARY FUNCTION 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. To market all health department programs and services through the use of brochures and pamphlets, county web-site, and participate in community events.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4270 Grants	81,773	57,068	57,197	71,062
4271 Federal Grants	143,702	150,912	185,811	170,852
4334 Returned Checks	0	0	0	0
4359 Donations	4,088	0	0	0
4406 Bad Check Fee	0	0	0	0
4410 Fee for Service	35,745	55,750	43,155	45,250
Total Revenues	265,308	263,730	286,163	287,164

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	343,539	356,752	347,102	358,176
Contractual Services	70,838	95,540	96,440	99,740
Commodities & Supplies	11,194	51,650	46,930	47,870
Vehicle Operating Expense	1,229	7,865	7,875	7,875
Capital Outlay	0	35,800	35,800	20,800
Transfer Out	0	0	0	0
Total Expenditures	426,800	547,607	534,147	534,461

100-180-00 | PUBLIC HEALTH

PRIMARY FUNCTION AND OBJECTIVE:

This budget provides for the general administration and operation of the county health department. Staffing and other non-specific costs of operations are budget in public health.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4270 Grants	22,144	22,459	22,359	22,623
4271 Federal Grants	0	0	0	0
4334 Returned Checks	0	0	0	0
4406 Bad Check Fee	0	0	0	0
4410 Fee for Service	29,609	31,000	28,000	30,000
Total Revenues	51,753	53,459	50,359	52,623

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	323,488	342,714	332,884	343,537
Contractual Services	14,346	26,290	26,290	26,490
Commodities & Supplies	4,848	7,900	8,100	8,200
Vehicle Operating Expense	1,091	3,000	3,000	3,000
Capital Outlay	0	30,000	30,000	15,000
Transfer Out	0	0	0	0
Total Expenditures	343,773	409,904	400,274	396,227

100-180-71 | FAMILY PLANNING

PRIMARY FUNCTION AND OBJECTIVES:

Provide family planning services. Provide education on the benefits of exclusive breastfeeding of infants.

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	0	0	0	0
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	0	0	0	0

100-180-72 | HEALTHY START

PRIMARY FUNCTION AND OBJECTIVE:

The Miami County Health Department will have an identified medical home for 155 clients served that consists of a provider as a regular source of care and an identified payer source. Provide 50 pregnant women with early and comprehensive healthcare before, during and after pregnancy. Initiate and increase the duration and exclusivity of breastfeeding for 60 infants to 6 months old. Help 45 children and you achieve and maintain healthy BMI measurements. Collaborate with community service groups and school districts and provide all uninsured pregnant women, infants and youths with information and applications for Healthwave. Evaluate the medical home of all pregnant women, infants and youth receiving services from the Miami County Health Department.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4270 Grants	37,320	9,654	20,817	16,378
4271 Federal Grants	11,629	13,120	29,456	26,141
4410 Fee for Service	0	1,250	405	500
Total Revenues	48,949	24,024	50,678	43,019

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	2,577	1,150	1,150	1,350
Commodities & Supplies	25	1,200	1,200	1,220
Vehicle Operating Expense	137	2,000	2,000	2,000
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	2,739	4,350	4,350	4,570

PREGNANT WOMEN:

- Provide education on reproductive health decisions that lead to a healthy pregnancy.
- Educate and encourage the use of text4baby.
- Promote quality and comprehensive prenatal care.

INFANTS:

- Provide education on the benefits of exclusive breast-feeding of infants.
- Breastfeeding peer counselor programs.
- Collaborate with local hospitals, phy-sicians and employ-ers to adopt policies to support initiation and continuation of breastfeeding infants.

CHILDREN & ADOLESCENTS:

- Evaluate medical homes of all children and adolescents seen for services.
- Collaborate with local school districts and provide Kan-Care applications to uninsured residents.

100-180-73 | IMMUNIZATIONS

PRIMARY FUNCTION AND OBJECTIVE:

The Miami County Health Department will assure lifespan immunization services for individuals of all ages within the LHD jurisdiction. The health department offers immunization learning opportunities for childcare facility staff and school nurses as well as conducts community influenza vaccination clinics.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4270 Grants	0	3,149	3,149	4,439
4271 Federal Grants	0	5,209	5,209	3,315
4410 Fee for Service	6,137	15,250	6,500	6,500
Total Revenues	6,137	23,608	14,858	14,254

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	1,269	650	1,000	1,100
Commodities & Supplies	0	20,330	15,330	15,350
Vehicle Operating Expense	0	175	175	175
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	1,269	21,155	16,505	16,625

100-180-75 | WOMEN, INFANT, CHILDREN (WIC)

PRIMARY FUNCTION AND OBJECTIVE:

To safeguard the health of low-income women, infants, and children up to age 5 who are at nutrition risk by providing nutritious foods to supplement diets, information on healthy eating, and referrals to health care. WIC clients receive a check for foods after visiting with a nurse/dietitian to determine their nutritional needs. While WIC encourages breastfeeding, non-breastfeeding mothers can use WIC monies for the purchase of formula.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4270 Grants	8,410	0	0	0
4271 Federal Grants	86,429	90,145	98,386	98,386
Total Revenues	94,839	90,145	98,386	98,386

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	20,051	14,038	14,218	14,639
Contractual Services	42,386	49,650	49,950	51,950
Commodities & Supplies	3,088	4,350	4,450	4,950
Vehicle Operating Expense	0	500	500	500
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	65,526	68,538	69,118	72,039

100-180-77 | CHILDCARE LICENSING

PRIMARY FUNCTION AND OBJECTIVE:

Strengthen compliance through the consistent administration of the childcare licensing laws and regulations.

REVENUE BUDGET SUMMARY					
Code	Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4270	Grants	10,946	8,806	7,622	7,622
4271	Federal Grants	12,222	16,220	15,476	15,476
4410	Fee for Service	0	2,750	2,750	2,750
Total Revenues		23,168	27,776	25,848	25,848

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	0	1,150	1,150	1,150
Commodities & Supplies	0	700	700	700
Vehicle Operating Expense	0	400	400	400
Capital Outlay	0	300	300	300
Transfer Out	0	0	0	0
Total Expenditures	0	2,550	2,550	2,550

100-180-78 | EDUCATIONAL GRANT

PRIMARY FUNCTION AND OBJECTIVE:

This is a grant from the Kansas Association of Local Health Departments for the use in the general education of health department staff.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4270 Grants	0	0	0	0
Total Revenues	0	0	0	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	0	0	0	0
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	0	0	0	0

100-180-79 | PREPAREDNESS

PRIMARY FUNCTION AND OBJECTIVE:

The Kansas Department of Health and Environment (KDHE) desires to build and strengthen the abilities of public health departments to respond effectively to public health threats, whether they are caused by natural, unintentional, or intentional means. Through the agreement with the Public Health Emergency Preparedness (PHEP) cooperative agreement the Miami County Health Department desires to and is able to facilitate KDHE's goals through support, preparedness, and response activities in the PHEP.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4270 Grants	2,953	0	0	0
4271 Federal Grants	26,922	26,218	27,534	27,534
Total Revenues	29,875	26,218	27,534	27,534

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	8,401	11,500	11,750	12,550
Commodities & Supplies	1,160	10,550	10,550	10,850
Vehicle Operating Expense	0	900	900	900
Capital Outlay	0	5,500	5,500	5,500
Transfer Out	0	0	0	0
Total Expenditures	9,562	28,450	28,700	29,800

100-180-80 | CHRONIC DISEASE RISK REDUCTION

PRIMARY FUNCTION AND OBJECTIVE:

A grant to support local programs for reducing the factors that contribute to disease and environmental risks.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4270 Grants	0	13,000	3,250	20,000
4271 Federal Grants	6,500	0	9,750	0
Total Revenues	6,500	13,000	13,000	20,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	941	3,150	3,150	3,150
Commodities & Supplies	0	420	400	400
Vehicle Operating Expense	0	890	900	900
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	941	4,460	4,450	4,450

100-180-81 | WOMEN'S HEALTH

PRIMARY FUNCTION AND OBJECTIVE:

Miami County Health Department has developed a Women's Health Care Program for Miami County residents with emphasis on low-income women.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4359 Donation	4,088	0	0	0
4410 Fee for Service	0	5,500	5,500	5,500
Total Revenues	4,088	5,500	5,500	5,500

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	918	2,000	2,000	2,000
Commodities & Supplies	2,073	6,200	6,200	6,200
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	2,990	8,200	8,200	8,200

100-201 | NOXIOUS WEED

PRIMARY FUNCTION AND OBJECTIVES:

Under the Noxious Weed Law, 2-1314 thru 2-1333 and the guidelines of Kansas Department of Agriculture, the Miami County Noxious Weed Department for 2014 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 in a positive direction regarding 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 establishment of best management practices in area hay fields. Area agriculture retailers provide a critical link in our relationship with landowners, farmers and ranchers, so continued cooperation and communication with this group is essential to our overall success.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4191 Delinquent Assessments	0	0	0	0
4322 Compensation to Income	0	0	0	0
Total Revenues	0	0	0	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	42,634	44,066	43,749	45,333
Contractual Services	32,390	36,225	36,225	36,225
Commodities & Supplies	26,707	38,775	38,775	38,775
Vehicle Operating Expense	560	1,900	1,900	1,900
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	102,291	120,966	120,649	122,233

100-206 | HOUSEHOLD HAZARDOUS WASTE

PRIMARY FUNCTION AND OBJECTIVE:

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 throughout the county and divert these materials from the landfill or illegal disposal. With an updated facility in a convenient location, trained personnel provide a valuable service.

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	6,267	12,650	12,650	13,650
Commodities & Supplies	1,413	1,750	1,750	1,750
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	7,680	14,400	14,400	15,400

100-229 | GIS MAPPING

PRIMARY FUNCTION AND OBJECTIVE:

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.

Among the many facets of the GIS department are: managing Arc/INFO coverage and ArcView files; creating and updating base maps, overlays and special purpose maps; preparing graphs and charts for reports, presentations and meetings; training others in the use of GIS software applications, methods and problem resolution; aiding in departmental GIS design, empowerment, and implementation; and negotiating with other government and private sector agencies for data sharing.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4403 Open Records Request	1,009	1,000	500	500
4410 Fee for Services	0	200	50	50
Total Revenues	1,009	1,200	550	550

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	86,272	89,261	89,297	92,231
Contractual Services	898	8,375	6,750	8,375
Commodities & Supplies	1,212	1,700	950	1,700
Vehicle Operating Expense	240	1,000	700	1,000
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	88,622	100,336	97,697	103,306

100-250 | PLANNING & ZONING

PRIMARY FUNCTION 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; protect agricultural and sensitive lands; and to facilitate 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 and acts as liaison to the planning commission, board of zoning appeals and board of county commissioners regarding land use proposals and zoning and subdivision regulations. The planning department provides professional services that reflect the land use planning principles adopted by the planning commission and board of county commissioners to promote the health, safety, morals, comfort and general welfare of the citizens of Miami County.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4403 Open Records Fee	0	0	0	0
4410 Fee for Services	23,420	16,000	16,000	16,000
Total Revenues	23,420	16,000	16,000	16,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	148,487	162,116	165,747	209,544
Contractual Services	10,992	73,750	53,941	62,150
Commodities & Supplies	2,334	7,300	7,115	6,700
Vehicle Operating Expense	1,377	5,000	2,250	4,250
Capital Outlay	23,915	0	0	6,000
Transfer Out	0	0	0	0
Total Expenditures	187,105	248,166	229,053	288,644

100-260 | REGISTER OF DEEDS

PRIMARY FUNCTION AND OBJECTIVES:

The register of deeds office is where all transactions having to do with land, including liens and mortgages, are recorded and maintained so that the public is made aware of their existence. This is also where financing statements and security agreements are filed on personal property under the Uniform Commercial Code (UCC). Professional title examiners and/or abstractors use the records in this office, as well as searching records in other offices, to determine if the title is good and clear. The register of deeds office does not guarantee 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.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4318 Miscellaneous	0	0	0	0
4334 Returned Checks	(29)	0	0	0
4406 Bad Check Fees	0	0	0	0
4407 Access Fees	30,896	18,000	19,000	20,000
4410 Fee for Services	0	0	0	0
4414 Mortgage Registration Fee	126,907	0	0	0
4418 Recording Fee	341,771	150,000	255,000	300,000
Total Revenues	499,545	168,000	274,000	320,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	141,389	161,622	160,853	165,562
Contractual Services	18,228	20,350	19,790	20,300
Commodities & Supplies	3,025	3,350	4,150	4,350
Vehicle Operating Expense	87	150	150	150
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	162,728	185,472	184,943	190,362

100-270 | COUNTY SHERIFF

PRIMARY FUNCTION AND OBJECTIVE:

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 the prevention of crime, protection of life and property, maintenance of law and order, enforcement of laws and upholding the constitutional rights of all persons.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4270 Grants	2,000	0	0	0
4272 Foundation Funding	11,368	0	0	0
4318 Miscellaneous	2,617	3,000	500	3,000
4322 Compensation to Income	3,066	0	1,841	0
4334 Returned Checks	0	0	0	0
4335 Return Cks/Tag Recovery	30	0	0	0
4356 Sale of Property	0	5,000	0	5,000
4362 MV Records Fee	165	500	150	500
4367 Animal Control	3,263	2,000	2,500	2,000
4410 Fee for Service	24,406	24,000	20,000	24,000
4438 Processing Fee	9,420	0	10,000	0
4440 Fingerprinting Fee	6,543	10,000	9,500	10,000
Total Revenues	62,877	44,500	44,491	44,500

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	2,003,306	2,069,191	2,019,862	2,108,944
Contractual Services	450,921	531,100	463,800	550,765
Commodities & Supplies	243,220	151,100	161,750	150,200
Vehicle Operating Expense	173,844	219,400	186,000	219,400
Capital Outlay	233,552	236,912	208,912	269,690
Transfer Out	0	0	0	0
Total Expenditures	3,104,843	3,207,703	3,040,324	3,298,999

100-272 | EMERGENCY MANAGEMENT

PRIMARY FUNCTION AND OBJECTIVE:

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. Equipment that is selected by the emergency management team, with community input, is purchased via the state coordinator.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4271 Federal Grants	14,477	6,000	6,000	0
Total Revenues	14,477	6,000	6,000	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	31,097	86,595	42,190	84,451
Contractual Services	55,760	61,744	49,525	62,244
Commodities & Supplies	565	5,900	700	5,900
Vehicle Operating Expense	187	2,000	0	2,000
Capital Outlay	44,724	30,000	20,000	30,000
Transfer Out	0	0	0	0
Total Expenditures	132,333	186,239	112,415	184,595

100-274 | COUNTY JAIL

PRIMARY FUNCTION AND OBJECTIVE:

The sheriff is charged by statute with the operation and management of the county jail. The jail houses persons convicted of crimes and those awaiting trial in district and city courts. 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 general public. The sheriff is also charged with providing proper medical care and humane treatment for inmates housed at the Miami County Jail.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4184 Prisoner Farm In	0	0	0	0
4322 Compensation to Income	0	0	0	0
4408 Prisoner Care Fees	110,318	190,000	110,000	190,000
4410 Fee for Services	0	0	0	0
Total Revenues	110,318	190,000	110,000	190,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	1,488,932	1,682,834	1,712,604	1,737,517
Contractual Services	461,897	452,120	446,700	460,500
Commodities & Supplies	60,276	108,850	60,550	113,850
Vehicle Operating Expense	7,359	3,750	3,850	13,500
Capital Outlay	0	15,000	4,000	15,000
Transfer Out	0	0	0	0
Total Expenditures	2,018,464	2,262,554	2,227,704	2,340,367

100-280 | SOIL CONSERVATION

PRIMARY FUNCTION AND OBJECTIVE:

The board of county commissioners supports the Miami County Conservation District in accordance with 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 wellbeing of our county and nation. The conservation district is involved in addressing 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. The district aggressively pursues grants and projects that bring in additional cost-shared funds for conservation practices to improve Miami County natural resources.

The Conservation District encourages landowners to protect their property along rivers and streams by installing grass or tree buffers.

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	44,385	44,385	44,385	54,385
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	44,385	44,385	44,385	54,385

100-300 | COUNTY TREASURER

PRIMARY FUNCTION AND OBJECTIVE:

The treasurer's office is responsible for the tax billing, collection and distribution of local tax money 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, and 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).

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4280 Interest on Investments	143,619	105,000	130,000	105,000
4318 Miscellaneous	3,879	1,300	1,300	1,300
4322 Compen to Income	20	0	0	0
4330 Tax Foreclosure Fee	16,197	10,000	10,000	10,000
4334 Returned Checks	90	0	0	0
4406 Bad Check Fee	300	0	0	0
Total Revenues	164,104	116,300	141,300	116,300

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	211,628	216,360	215,362	226,641
Contractual Services	23,113	27,500	27,500	27,500
Commodities & Supplies	2,967	8,300	8,300	8,300
Vehicle Operating Expense	516	1,800	1,600	1,600
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	238,224	253,960	252,762	264,041

100-301 | ADMINISTRATIVE ELECTIONS

PRIMARY FUNCTION AND OBJECTIVE:

In accord with K.S.A. 25-2201a, “any county may make annually a tax levy 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 need for ADA 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.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4322 Compensation to Income	0	0	0	0
4404 Election Filing Fee	1,795	200	200	500
4410 Fee for Services	691	200	0	350
Total Revenues	2,485	400	200	850

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	39,330	80,000	36,500	80,000
Contractual Services	54,802	72,100	39,530	126,988
Commodities & Supplies	10,092	31,000	5,800	34,750
Vehicle Operating Expense	3,016	1,025	2,200	2,500
Capital Outlay	0	0	250,000	0
Transfer Out	100,000	150,000	0	0
Total Expenditures	207,241	334,125	334,030	244,238

100-307 | EMERGENCY MEDICAL SERVICES

PRIMARY FUNCTION AND OBJECTIVE:

Miami County Emergency Medical Services (EMS) provides emergency medical services for the residents of, and visitors to Miami County, Kansas. Miami County EMS provides both emergency and non-emergency transport services twenty-four hours a day, seven days a week with three advanced life support ambulances responding out of two stations with the main station located between the cities of Paola and Osawatomie and another in Louisburg.

Miami County EMS provides advanced life support with a minimum staffing requirement of a paramedic and an EMT on each ambulance. Our staff works under progressive treatment protocols that have been 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.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4272 Foundation Funding	0	0	0	0
4322 Compensation to income	21,914	0	0	0
4401 EMS Fees	1,238,689	1,400,000	1,350,000	1,400,000
4432 Registration Fees	8,317	0	0	0
Total Revenues	1,268,920	1,400,000	1,350,000	1,400,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	1,446,390	1,632,356	1,547,011	1,878,881
Contractual Services	235,602	271,189	267,132	311,282
Commodities & Supplies	174,327	205,624	203,244	194,901
Vehicle Operating Expense	95,887	132,800	132,800	135,800
Capital Outlay	374,575	355,689	400,689	325,480
Transfer Out	0	50,000	0	0
Total Expenditures	2,326,782	2,647,658	2,550,876	2,846,344

100-311 | EMPLOYEE BENEFITS

PRIMARY FUNCTION:

The employee benefits fund is used to pay various costs benefiting Miami County employees. Such costs include the county's share of health, dental, life and disability insurances, taxes on wages, insurance costs for workers compensation claims and unemployment claims that arise, and employee wellness program activities.

Also paid from this fund are related costs 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.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4318 Miscellance	3,443	0	0	0
4323 Cost Share Revenue	0	0	0	0
4370 Workers' Comp Refund	0	0	0	0
Total Revenues	3,443	0	0	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	2,213,062	2,452,126	2,544,394	2,765,982
Contractual Services	1,701	21,000	65,000	85,000
Commodities & Supplies	6,773	20,000	15,000	20,000
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	50,000	50,000	0
Total Expenditures	2,221,536	2,543,126	2,674,394	2,870,982

100-312 | EMPLOYEE BENEFITS PUBLIC SAFETY

PRIMARY FUNCTION AND OBJECTIVE:

In 2018 a tax lid went into effect for Kansas cities and counties limiting the amount of increase to the fiscal budget. An exemption was included in the law for public safety operations.

Miami County created a new accounting category called Public Safety Employee Benefits to account for the exempted expenses.

The mission of Miami County in relation to employee benefits is to provide employees with benefits that allow the county to competitively recruit and retain a competent workforce in a cost effective manner.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4322 Compensation to Income	0	0	0	0
4323 Cost Share Revenue	0	0	0	0
4370 Workers' Comp Refund	0	0	0	0
Total Revenues	0	0	0	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	2,290,292	3,131,878	3,002,876	3,290,095
Contractual Services	0	0	25,000	50,000
Commodities & Supplies	0	0	10,000	15,000
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	2,290,292	3,131,878	3,037,876	3,355,095

100-315 | PROPERTY & CASUALTY INSURANCE

PRIMARY FUNCTION AND OBJECTIVE:

This budget projects the cost of insurance coverage in the following areas:

- Property
- General Liability
- Employee Benefit Liability
- Inland Marine
- Automobile
- Crime
- Fidelity
- Ambulance/Nurses Malpractice Liability/Public Officials Liability
- Umbrella Liability
- Bonding

Miami County is on a January 1 to January 1 policy year. The county's projection of premium costs is always subject to market fluctuations that can be difficult to predict. The adopted 2020 budget reflects what is anticipated the market could be six months in the future. To test the market the county periodically places the insurance package out for bid.

Miami County programs the workers compensation insurance premiums within the employee benefits budget.

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	138,141	145,000	145,000	145,000
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	138,141	145,000	145,000	145,000

100-319 | PARKS & RECREATION

PRIMARY FUNCTION AND OBJECTIVE:

The purpose of this budget is to provide monies for the acquisition, establishment, maintenance and/or 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 a special parks and recreation fund as prescribed by state statute.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4220 Local Alcohol Liquor Tax	6,516	6,700	5,600	5,600
Total Revenues	6,516	6,700	5,600	5,600

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	0	10,000	0	10,000
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	0	10,000	0	10,000

100-333 | ATTORNEY TRAINING

PRIMARY FUNCTION AND OBJECTIVE:

Kansas statutes, specifically K.S.A. 28-170a, establishes a Prosecuting Attorney's Training Fund, by which the clerk of the district court is directed to charge 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 clerk of the district court pays monthly to the county treasurer all such fees collected during the month. Such fees are to be used exclusively for the training and costs associated therewith of 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.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4306 Court Fee	2,059	2,800	2,000	2,000
Total Revenues	2,059	2,800	2,000	2,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	1,123	2,350	2,350	1,500
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	450	450	500
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	1,123	2,800	2,800	2,000

100-401 | MIAMI COUNTY AIRPORT

PRIMARY FUNCTION AND OBJECTIVE:

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

Acquired in 1949, the Miami County Airport has undergone a major transformation since 1998. Completed projects include: a new 3,400 foot runway with turnarounds and edge drains; addition of Medium Intensity Lights; Precision Path Approach Indicator; Runway End Identifier Lights; Wind Cone and Segmented Circle; Beacon; New Apron; 5 Bay T-hangar; East and West Taxiways; a new Septic System; perimeter fencing; improvements to the entrance road and parking lot; slurry sealing and repainting of the runway; and increasing fuel storage capacity to 11,000 gallons. These enhancements have helped to make the Miami County Airport a popular refueling stop for cross country and local air traffic. The Airport Master Plan was completed by a consultant in 2013 as part of a \$140,000 FAA grant. The updated Airport Master Plan will guide the development of the airport for the next decade and ensure eligibility for future federal funding.

General aviation includes every type of civil aircraft flying other than certified air carriers. There are 23 based aircraft; two runways, 3,400 feet asphalt and 2,700 feet turf in length. Miami County Airport traffic utilizes the Flight Services Station at Mid-Continental Airport in Wichita. Support facilities include aviation fuel; terminal building with restaurant, T-hangars and privately funded additions to the aircraft services and refinishing businesses at the airport.

REVENUE BUDGET SUMMARY				
Code Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4318 Miscellaneous	50	300	100	100
4353 Fuel Sales	109,176	130,000	125,000	135,000
4354 Rent	12,718	12,500	12,750	12,750
4355 Hangar Rent	41,100	40,000	40,000	40,000
Total Revenues	163,044	182,800	177,850	187,850

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	153	153
Contractual Services	32,371	36,075	31,765	37,655
Commodities & Supplies	86,933	132,700	120,850	137,100
Vehicle Operating Expense	0	500	100	450
Capital Outlay	0	5,000	17,065	5,000
Transfer Out	20,000	25,000	30,000	50,000
Total Expenditures	139,304	199,275	199,933	230,358

100-405 | ECONOMIC DEVELOPMENT

PRIMARY FUNCTION 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 and potential businesses; to promote local business operations, and make training opportunities available to those who comprise the job market. Members of the advisory board update the department's strategic plan annually.

The Greater Miami County Economic Development Corporation has Kansas corporate status and has been designated as a 501c6 corporation by the IRS. Members of the advisory board also serve as the corporation's board of directors.

The department's budget focuses on efforts to support existing businesses while recruiting new firms to fill vacancies. Networking with peer organizations such as the Kansas Department of Commerce, Kansas City Area Development Council, commercial real estate agents, developers and local economic development efforts will be a key component of the strategy.

REVENUE BUDGET SUMMARY					
Code	Description	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
4323	Cost Share Revenue	3,720	3,000	3,000	2,500
4374	Sponsorship	500	500	500	0
4432	Registration Fees	790	0	0	0
Total Revenues		5,010	3,500	3,500	2,500

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	86,101	89,242	88,903	91,834
Contractual Services	29,964	33,000	32,350	32,925
Commodities & Supplies	1,243	3,575	3,575	3,550
Vehicle Operating Expense	3,549	4,450	4,450	4,550
Capital Outlay	0	0	0	0
Transfer Out	26,000	26,000	26,000	26,000
Total Expenditures	146,857	156,267	155,278	158,859

100-407 | SENIOR CARE

PRIMARY FUNCTION AND OBJECTIVE:

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 senior care fund include: subsidized meals, information and assistance, outreach, educational talks, case management, legal assistance, 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 assistance.

Caregiver funds are used in identifying who the caregivers are, for providing information to caregivers about available services, assisting caregivers in gaining access to the services, and providing services including respite care to the caregiver, providing temporary relief. Funds are also distributed to the various senior centers throughout the county to operate their facilities, senior activities, and special needs.

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel Services	0	0	0	0
Contractual Services	193,392	204,536	204,536	204,536
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	193,392	204,536	204,536	204,536

100-411 | FAIR ASSOCIATION PREMIUMS

PRIMARY FUNCTION AND OBJECTIVE:

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 SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	43,000	43,000	43,000	43,000
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	43,000	43,000	43,000	43,000

100-412 | FAIR ASSOCIATION BUILDING & MAINTENANCE

PRIMARY FUNCTION AND OBJECTIVE:

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 SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	24,000	24,000	24,000	24,000
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	24,000	24,000	24,000	24,000

100-423 | HISTORICAL SOCIETY

PRIMARY FUNCTION 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 SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	22,000	22,000	22,000	22,000
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	22,000	22,000	22,000	22,000

100-425 | MENTAL HEALTH

PRIMARY FUNCTION AND OBJECTIVE:

In September 2006, the Board of Miami County Commissioners designated Franklin County Mental Health Clinic as the community mental health center for Miami County via Resolution No. R06-09-043. October 1, 2006, Franklin County Mental Health Clinic formally changed their name to the “Elizabeth Layton 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 SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	202,555	213,000	213,000	213,000
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	202,555	213,000	213,000	213,000

100-427 | DEVELOPMENT DISABILITIES (TRI-KO)

PRIMARY FUNCTION AND OBJECTIVE:

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 programs serve 141 individuals with mental retardation and other developmental disabilities in Miami, Anderson, and Linn counties with a staff of 121 employees. Tri-Ko provides various programs and services to individuals with developmental disabilities and to their families. Residentially, Tri-Ko operates 4 group homes and a set of 3 duplexes. Residential support services are also provided in apartment settings as well as in individual homes.

Other services provided by Tri-Ko include: work activity (sheltered workshop), community employment, day activity program (for individuals with severe disabilities), life skills training, a retirement program, and a personal enrichment program. These programs are provided with 1:1 staffing or in-group settings dependent on the needs of individuals served. Tri-Ko also has a nursing department to oversee the many medical needs of the individuals served.

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	139,781	139,781	139,781	139,781
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	139,781	139,781	139,781	139,781

SECTION TWO | TAX LEVIED FUNDS

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203-203 | ROAD & BRIDGE

PRIMARY FUNCTION AND OBJECTIVE:

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 the greatest 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 consisting of more than 1,049 miles of roadway, 251 bridges and 2,900 culverts.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	1,485,283	1,329,809	1,329,808	844,862
Ad Valorem Tax	3,352,054	3,229,189	3,164,605	3,701,899
Delinquent Tax	67,108	55,000	55,000	50,000
4033 16/20 Motor Vehicle Tax	8,162	9,446	9,446	8,848
4154 Motor Vehicle Tax	441,101	411,526	411,526	382,119
4164 Recreational Vehicle Tax	9,239	8,690	8,690	7,968
4174 Commerical Vehicle	19,176	17,168	17,168	15,996
4184 Watercraft Tax	0	4,310	4,310	3,707
4204 Payment In Lieu of Tax	0	6,690	6,690	6,690
4208 Special Sales Tax	2,076,263	1,965,399	2,117,788	2,115,000
4210 City/County Gas Tax	1,298,015	1,160,000	1,298,015	1,298,015
4251 Rntl Excise Tax Distribution	33	25	25	25
4218 State Local Rev Sharing	0	0	0	0
4318 Miscellaneous	21	0	0	0
4322 Compensation to Income	119,975	125,000	125,000	125,000
4356 Sale of Property	0	10,000	10,000	10,000
4405 House Moving Permit Fee	0	0	0	0
4411 Survey Fee	3,000	0	0	0
4438 Processing Fee	33,913	0	0	0
Total Resources	8,913,344	8,332,252	8,558,071	8,570,129
Less Expenditures	7,583,535	7,817,438	7,713,209	8,127,122
Non-Appropriated Balance	0	0	0	406,356
Balance Forward	1,329,808	514,814	844,862	36,651
EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	2,085,668	2,239,638	2,135,409	2,218,122
Contractual Services	234,458	240,650	240,650	240,650
Commodities & Supplies	3,451,602	3,878,350	2,771,971	2,878,350
Vehicle Operating Expense	632,293	760,000	760,000	810,000
Capital Outlay	93,911	448,800	448,800	500,000
Transfer Out	1,085,603	250,000	1,356,379	1,480,000
Total Expenditures	7,583,535	7,817,438	7,713,209	8,127,122

317-317 | DEBT SERVICES

PRIMARY FUNCTION AND OBJECTIVE:

The county debt service fund provides for the retirement of the county general obligation bonds and other long term financing. This debt is made up of municipal bonds and loans issued to pay for major capital improvement projects. Miami County remains well under all laws and standards for prudent amounts of municipal debt outstanding, and the county's bonds carry excellent ratings from the National bond rating services. 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 a very low credit risk with an acceptable ability to repay short-term obligations.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	372,999	344,754	344,754	280,890
Ad Valorem Tax	536,280	283,860	279,000	283,474
Delinquent Tax	21,492	20,000	15,000	10,000
4033 16/20 Motor Vehicle Tax	3,522	1,511	1,511	778
4154 Motor Vehicle Tax	131,991	65,839	65,839	33,590
4164 Recreational Vehicle Tax	2,772	1,390	1,390	700
4174 Commercial Vehicle	5,213	2,747	2,750	1,406
4184 Watercraft Tax	0	690	0	326
4204 Payment in Lieu of Tax	0	550	0	0
4251 Rntl Excise Tax Distribution	11	0	0	0
6001 Transfer from 924	879,783	878,583	878,583	877,283
6001 Tranfer In Escrow Fund	0	0	0	0
Total Resources	1,954,063	1,599,924	1,588,827	1,488,447
Less Expenditures	1,609,308	1,407,936	1,307,937	1,414,117
Non-Appropriated Balance	0	0	0	70,706
Balance Forward	344,754	191,988	280,890	3,625

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	1,609,308	1,407,936	1,307,937	1,414,117
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	1,609,308	1,407,936	1,307,937	1,414,117

317-317 | DEBT SERVICES

OPERATING BUDGET - EXPENDITURE DETAIL					
CODE	DESCRIPTION	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
	<u>Contractual Services</u>				
2033	Debt Principal	966,667	691,000	691,000	711,000
2037	Interest on Debt	641,926	616,936	616,937	603,117
2044	Contingency	0	0	0	0
2047	Fees on Debt Service	715	100,000	0	100,000
		1,609,308	1,407,936	1,307,937	1,414,117
	TOTAL BUDGET	1,609,308	1,407,936	1,307,937	1,414,117

STATEMENT OF INDEBTEDNESS							
DEBT	ISS	EXP	RATE	AMOUNT ISSUED	BALANCE 01/01/2018	2019 PAYMENT	2020 PAYMENT
General Obligation Bonds							
2013A Refunding Bonds	07/13	09/23	2.38%	1,355,000	390,000	75,000	80,000
2015A Refunding Bonds	06/15	09/30	2.97%	284,000	223,000	16,000	16,000
<i>Total G.O. Bonds</i>				1,639,000	613,000	91,000	96,000
Revenue Bonds							
2014 PBC Bonds	12/14	09/36	3.26%	10,000,000	8,705,000	315,000	320,000
2015 PBC Bonds	12/15	09/45	3.38%	8,120,000	8,055,000	0	0
2016 PBC Bonds	06/16	09/24	1.39%	2,350,000	1,810,000	285,000	295,000
<i>Total Revenue Bonds</i>				20,470,000	18,570,000	600,000	615,000
Other Bonds							
<i>Total Other Bonds</i>				0	0	0	0
Total Indebtedness				22,109,000	19,183,000	691,000	711,000

321-321 | REAPPRAISAL

PRIMARY FUNCTION AND OBJECTIVE:

This department was established to perform reappraisal of all real property with the county in accordance with 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 attend formal hearings for the purpose of defending ad valorem property appraisals, prepare and submit written plans for the annual appraisal cycle, and submit progress reports. The appraisal of real property is accomplished by utilizing accepted mass appraisal techniques, following USPAP standards, Kansas statutes, Department of Revenue Directives and following IAAO Ethical Guidelines as of January 1 of each year.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	47,722	88,914	88,917	29,843
Ad Valorem Tax	502,637	441,826	432,989	503,625
Delinquent Tax	9,236	7,000	7,000	7,000
4033 16/20 Motor Vehicle Tax	1,185	1,417	1,417	1,211
4154 Motor Vehicle Tax	58,390	61,731	61,731	52,283
4164 Recreational Vehicle Tax	1,224	1,304	1,304	1,090
4174 Commerical Vehicle	2,488	2,575	2,575	2,189
4184 Watercraft Tax	0	647	647	507
4204 Payment in Lieu of Tax	0	845	845	800
4251 Rntl Excise Tax Distribution	4	0	0	0
4322 Compensation to Income	0	0	0	0
4403 Open Records Request	0	100	100	100
4410 Fee for Service	7,714	3,500	7,000	7,500
4430 Neighborhood Revit. Fee	550	0	500	0
Total Resources	631,150	609,859	605,025	606,148
Less Expenditures	542,233	575,484	575,182	577,294
Non-Appropriated Balance	0	0	0	28,865
Balance Forward	88,917	34,375	29,843	(11)

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	461,996	499,099	528,097	494,339
Contractual Services	27,283	40,385	33,885	43,705
Commodities & Supplies	5,435	5,800	5,800	6,850
Vehicle Operating Expense	7,520	5,200	7,400	7,400
Capital Outlay	0	0	0	0
Transfer Out	40,000	25,000	0	25,000
Total Expenditures	542,233	575,484	575,182	577,294

327-327 | SPECIAL BRIDGE

PRIMARY FUNCTION AND OBJECTIVE:

The three basic functions of a government body is to provide for public health, public works and public safety. As part of public works, the governing body is required to construct, maintain and inspect the bridges and culverts under their jurisdiction. The special bridge fund is the primary means of providing monies for this function. This fund also provides match monies for KDOT's Off-System Bridge funding program 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.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	49,513	60,456	60,456	43,572
Ad Valorem Tax	763,843	743,537	727,703	514,657
Delinquent Tax	14,248	10,000	10,000	10,000
4033 16/20 Motor Vehicle Tax	1,686	2,152	2,000	2,035
4154 Motor Vehicle Tax	90,812	93,764	94,000	87,869
4164 Recreational Vehicle Tax	1,902	1,980	2,000	1,832
4174 Commerical Vehicle	3,945	3,912	3,975	3,678
4184 Watercraft Tax	0	0	0	852
4204 Payment in Lieu of Tax	0	1,438	1,438	0
4251 Rntl Excise Tax Distribution	7	5	0	0
Total Resources	925,956	917,244	901,572	664,495
Less Expenditures	865,500	858,000	858,000	628,000
Non-Appropriated Balance	0	0	0	31,400
Balance Forward	60,456	59,244	43,572	5,095

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	3,900	45,000	45,000	15,000
Commodities & Supplies	0	13,000	13,000	13,000
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	861,600	800,000	800,000	600,000
Total Expenditures	865,500	858,000	858,000	628,000

SECTION THREE | NON-TAX LEVIED FUNDS

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207-207 | SOLID WASTE

PRIMARY FUNCTION AND OBJECTIVE:

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

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	143,510	129,772	129,772	122,772
4334 Returned Checks	0	0	0	0
4348 Construction Demo/Brush	0	0	0	0
4349 Scrap Iron	0	0	0	0
4350 Transfer Station	0	0	0	0
4354 Rent	18,000	18,000	18,000	18,000
Total Resources	161,510	147,772	147,772	140,772
Less Expenditures	31,737	50,000	25,000	50,000
Balance Forward	129,772	97,772	122,772	90,772

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	5,737	20,000	20,000	20,000
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	26,000	30,000	5,000	30,000
Transfer Out	0	0	0	0
Total Expenditures	31,737	50,000	25,000	50,000

211-211 | COUNTY FUEL

PRIMARY FUNCTION AND OBJECTIVE:

The county fuel fund is an internal service fund for the purpose of purchasing and supplying 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 7 days a week. The pumping facility has an electrical backup generator system that allows for county functions to continue during an event that causes the grid system to fail. The fund is self-sufficient by the means of a 15-cent per gallon surcharge on all fuels dispensed through the system. Maintenance and upgrades of the pumping facility is paid from the surcharge.

With authorization by the Board of Commissioners this fund can be utilized for the purchase of vehicles and equipment when sufficient funds are available.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	225,259	197,183	197,183	217,183
4353 Fuel Sales	564,962	800,000	800,000	800,000
Total Resources	790,221	997,183	997,183	1,017,183
Less Expenditures	593,038	790,000	780,000	795,363
Balance Forward	197,183	207,183	217,183	221,820

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	0	1,500	1,500	1,500
Commodities & Supplies	423,445	781,000	765,637	781,000
Vehicle Operating Expense	137,282	7,500	12,863	12,863
Capital Outlay	32,311	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	593,038	790,000	780,000	795,363

230-230 | CLUB ESTATES SEWER

PRIMARY FUNCTION AND OBJECTIVE:

This is the operation and maintenance budget for 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 operation and maintenance of the facility. The budget positions the sewer district to deal with an increasing customer base. Operation and maintenance costs are provided through yearly special assessments. Through the establishment of a special reserve fund, the county is establishing supplemental funding for future needs and maintenance.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	21,808	22,853	22,853	23,553
4190 Special Assessments	17,000	17,000	17,000	18,000
Total Resources	38,808	39,853	39,853	41,553
Less Expenditures	15,955	16,300	16,300	20,200
Balance Forward	22,853	23,553	23,553	21,353

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	13,428	12,400	13,350	15,900
Commodities & Supplies	2,527	3,900	2,950	4,300
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	15,955	16,300	16,300	20,200

231-231 | CLUB ESTATE LIGHTS

PRIMARY FUNCTION AND OBJECTIVE:

By Resolution No. R97-08-087, the county commission authorized street lighting for the platted subdivision known as "Club Estates." Streetlights are paid through a special benefit district and the costs are levied against the boundaries within the subdivision by means of 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 3 tracts within "Club of the Country, Addition No. 1" are assessed levies to fund the light district. At the time of installation of the 14 lights and poles, this area was not part of an incorporated city. Reference: K.S.A. 19-2721-2725

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	2,981	1,899	1,899	699
Total Resources	2,981	1,899	1,899	699
Less Expenditures	1,082	1,600	1,200	1,400
Balance Forward	1,899	299	699	(701)

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	1,082	1,600	1,200	1,400
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	1,082	1,600	1,200	1,400

232-232 | WALNUT CREEK SEWER

PRIMARY FUNCTION AND OBJECTIVE:

This is the operation and maintenance budget for the Walnut Creek Sewer Treatment Facility and Collection System, which is 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 as well as on treatment plant operation and maintenance.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	26,764	32,425	32,425	35,269
4190 Special Assessment	34,779	35,000	34,779	35,000
4191 Delinquent Sp Assess	665	0	665	0
Total Resources	62,207	67,425	67,869	70,269
Less Expenditures	29,782	35,000	32,600	35,000
Balance Forward	32,425	32,425	35,269	35,269

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	19,330	22,600	21,100	25,500
Commodities & Supplies	2,552	4,500	3,600	4,300
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	7,900	7,900	7,900	5,200
Total Expenditures	29,782	35,000	32,600	35,000

234-234 | BUCYRUS SEWER

PRIMARY FUNCTION AND OBJECTIVE:

This is the operation and maintenance budget for 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 provide for the financing of 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. The project involved installing Septic Tank Effluent Pump (STEP) systems at 77 locations, building a low-pressure sewer main collection system and constructing a re-circulating sand filter system for sewage treatment. There have been four new connections to the sewer system since the initial completion of the project. (This system is capable of handling 120 homes or locations and there is sufficient property available to double the current capacity when the need arises.) The environmental health department performs operation and maintenance of the facility. Miami County Rural Water District # 2 provides billing.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	9,769	20,974	20,974	30,274
4190 Special Assessments	5,756	0	5,500	5,000
4191 Delinquent Assessments	840	0	0	0
4419 User Fees	46,775	48,600	47,000	47,000
4334 Returned Checks	(275)	0	0	0
Total Resources	62,865	69,574	73,474	82,274
Less Expenditures	41,891	48,300	43,200	68,300
Non-Appropriated Balance				0
Balance Forward	20,974	21,274	30,274	13,974

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	35,849	40,000	36,200	59,500
Commodities & Supplies	6,042	8,300	7,000	8,800
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	41,891	48,300	43,200	68,300

310-310 | EMERGENCY 911

PRIMARY FUNCTION AND OBJECTIVE:

As of January 2012 the state of Kansas begins collecting a 911 service fee to all modes of service, including telephone, cell phone, Voice over Internet Protocol (VoIP), prepaid wireless, and other service capable of contacting a public safety answering point (PSAP). These funds are collected by the state and transferred to the local government based on the population of the county with every county to receive a minimum distribution of \$50,000.

The 911 system in Miami County is a state of the art operation. It is designed and maintained by Mid-America 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 on a monthly basis for the 911 usage on the network, database, language line, and GIS charges.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	108,670	181,650	176,887	230,775
4213 E-911 Fee	233,559	240,000	228,276	251,103
4280 Interest on Idle Funds	572	1,000	612	625
Total Resources	342,801	422,650	405,775	482,503
Less Expenditures	165,915	418,000	175,000	310,000
Balance Forward	176,887	4,650	230,775	172,503

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	135,363	148,000	150,000	285,000
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	30,552	270,000	25,000	25,000
Transfer Out	0	0	0	0
Total Expenditures	165,915	418,000	175,000	310,000

323-323 | MOTOR VEHICLE

PRIMARY FUNCTION AND OBJECTIVE:

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.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	0	0	0	12,000
4238 MV Registration	277,498	300,000	312,000	312,000
4246 MV Lienholders Payments	5,147	5,000	5,000	5,000
4250 MV Rental Excise Tax	214	0	0	0
4251 Rntl Excise Tax Distributio	0	0	0	0
4318 Miscellaneous	2,975	3,000	3,000	3,000
4335 Return Ck/Tax Recvy Fee	30	0	0	0
4423 Facility Fee	61,843	65,000	65,000	65,000
4426 Driver License Fee	19,971	15,000	15,000	15,000
Total Resources	367,676	388,000	400,000	412,000
Less Expenditures	367,676	388,000	388,000	400,000
Balance Forward	0	0	12,000	12,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	334,846	337,000	337,000	349,000
Contractual Services	27,997	25,600	25,600	25,600
Commodities & Supplies	4,110	12,600	12,600	12,600
Vehicle Operating Expense	724	2,800	2,800	2,800
Capital Outlay	0	10,000	10,000	10,000
Transfer Out	0	0	0	0
Total Expenditures	367,676	388,000	388,000	400,000

335-335 | INFORMATION TECHNOLOGY PLAN

PRIMARY FUNCTION AND OBJECTIVE:

Recognizing the strong demand for “e” services, the improvements and savings that are afforded through better use and development of information technology, Miami County utilizes an Information Technology Plan to systematically upgrade such assets.

The plan is dedicated to these initiatives:

- Pursuing an ongoing technology strategy.
- Integrating county databases for ease of access and decision making.
- Implementing ITS business practices.
- Enhancing employee ITS training.
- Improving countywide processes with applications of technology.
- Implementing specific department ITS work plans.

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.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	13,421	29,796	29,797	22,897
6001 Transfer from Countywide	250,000	367,950	367,950	424,350
Total Resources	263,421	397,746	397,747	447,247
Less Expenditures	233,624	374,850	374,850	434,350
Balance Forward	29,797	22,896	22,897	12,897

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	197,689	212,000	212,000	219,900
Commodities & Supplies	3,332	6,450	6,450	63,650
Vehicle Operating Expense	0	0	0	0
Capital Outlay	32,604	156,400	156,400	150,800
Transfer Out	0	0	0	0
Total Expenditures	233,624	374,850	374,850	434,350

401-401 | AIRPORT HANGAR

PRIMARY FUNCTION AND OBJECTIVE:

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.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	11,826	8,279	8,280	4,210
4208 Special Sales Tax	1,501	0	1,500	1,500
4318 Miscellaneous	25	0	0	0
4354 Rent	11,880	11,880	11,880	11,880
Total Resources	25,232	20,159	21,660	17,590
Less Expenditures	16,952	17,450	17,450	17,450
Balance Forward	8,280	2,709	4,210	140

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	1,952	2,200	2,200	2,200
Commodities & Supplies	0	250	250	250
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	15,000	15,000	15,000	15,000
Total Expenditures	16,952	17,450	17,450	17,450

431-431 | SPECIAL ALCOHOL

PRIMARY FUNCTION AND OBJECTIVE:

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 administered by the Elizabeth Layton Center.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	49,407	51,574	51,574	39,574
4220 Local Alcohol Liquor Tax	47,167	43,000	33,000	36,000
Total Resources	96,574	94,574	84,574	75,574
Less Expenditures	45,000	45,000	45,000	45,000
Non-Appropriated Balance				
Balance Forward	51,574	49,574	39,574	30,574

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	45,000	45,000	45,000	45,000
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	45,000	45,000	45,000	45,000

984-984 | COMMUNITY CORRECTIONS ADULT

PRIMARY FUNCTION AND OBJECTION:

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. The agency monitors the offender's compliance to intensive probation to promote public safety and to guide the offenders to a more positive role in the community.

The agency integrates the delivery of evidence-based programming for adult offenders who are determined by the LSI-R assessment tool to be at a high, medium or low risk of re-offending. The services provided include offender orientation classes for all new offenders assigned to the program and cognitive based classes and behavioral health services provided through Care Coordinators.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	165,411	174,125	206,199	85,326
4270 Grants	410,892	450,595	302,490	450,963
4410 Fee for Service	23,037	25,000	20,100	20,000
Total Resources	599,340	649,720	528,789	556,289
Less Expenditures	425,224	443,521	443,463	478,134
Balance Forward	174,116	206,199	85,326	78,155

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	259,899	288,371	289,753	303,285
Contractual Services	161,715	146,704	147,656	170,083
Commodities & Supplies	1,888	5,650	3,850	2,697
Vehicle Operating Expense	1,413	2,796	2,204	2,069
Capital Outlay	309	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	425,224	443,521	443,463	478,134

985-985 | COMMUNITY CORRECTIONS JUVENILE

PRIMARY FUNCTION AND OBJECTIVE:

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 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.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	42,105	50,209	107,113	91,326
4270 Grants	420,377	554,357	464,357	464,357
4410 Fee for Service	6,316	4,500	5,375	4,500
Total Resources	468,798	609,066	576,845	560,183
Less Expenditures	418,589	501,953	485,519	492,778
Balance Forward	50,209	107,113	91,326	67,405

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	361,168	402,684	403,310	413,655
Contractual Services	49,772	87,820	70,699	68,256
Commodities & Supplies	2,329	4,250	6,470	3,531
Vehicle Operating Expense	5,011	7,199	5,040	7,336
Capital Outlay	309	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	418,589	501,953	485,519	492,778

986-986 | COMMUNITY CORRECTIONS JUV REINVESTMENTS

PRIMARY FUNCTION AND OBJECTIVE:

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 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.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	1	59,142	57,120	122,074
4270 Grants	106,466	90,152	90,152	90,152
Total Resources	106,467	149,294	147,272	212,226
Less Expenditures	47,325	92,174	25,198	101,208
Balance Forward	59,143	57,120	122,074	111,018

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	34,789	53,943	14,537	65,083
Contractual Services	10,637	37,689	9,125	35,825
Commodities & Supplies	1,743	542	1,536	300
Vehicle Operating Expense	156	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	47,325	92,174	25,198	101,208

SECTION FOUR | SPECIAL REVENUE/RESERVE FUNDS

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332-332 | SPECIAL EQUIPMENT RESERVE

PRIMARY FUNCTION AND OBJECTIVE:

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.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	584,131	571,757	571,756	303,756
4418 Recording Fee	51,686	50,000	40,000	40,000
6001 Transfer in GF	0	75,000	0	0
6001 Transfer in Reappraisal	40,000	0	25,000	25,000
6001 Transfer in	0	0	0	0
6001 Transfer in Adm Election	100,000	0	0	0
Total Resources	775,817	696,757	636,756	368,756
Less Expenditures	204,061	460,000	333,000	300,000
Balance Forward	571,756	236,757	303,756	68,756

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	7,336	0	0	0
Contractual Services	105,139	125,000	50,000	100,000
Commodities & Supplies	8,057	70,000	33,000	50,000
Vehicle Operating Expense	0	0	0	0
Capital Outlay	83,529	265,000	250,000	150,000
Transfer Out	0	0	0	0
Total Expenditures	204,061	460,000	333,000	300,000

450-450 | SPECIAL CAPITAL IMPROVEMENT

PRIMARY FUNCTION AND OBJECTIVE:

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.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	3,565,050	3,505,644	3,442,306	3,319,562
4272 Federal Grants	10,236	0	10,236	0
4322 Compensation to Income	0	0	0	0
4323 Cost Share Revenue	0	0	0	0
6001 Transfer in EMS Addition	446,427	0	446,427	0
6001 Transfer from Sales Tax	575,000	0	575,000	0
6001 Transfer from Airport	35,000	0	35,000	0
6001 Transfer from R&B	786,574	0	786,574	0
6001 Transfer from SB	861,600	0	861,600	0
Total Resources	6,279,886	3,505,644	6,157,143	3,319,562
Less Expenditures	3,147,981	0	3,147,981	0
Balance Forward	3,131,906	3,505,644	3,009,162	3,319,562

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	0	0	0	0
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	3,147,981	0	3,147,981	0
Transfer Out	0	0	0	0
Total Expenditures	3,147,981	0	3,147,981	0

**Becoming a non-budgeted fund in 2019

924-924 | JAIL SALES TAX

PRIMARY FUNCTION AND OBJECTIVE:

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.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	1,037,988	576,940	576,938	776,938
4208 Special Sales Tax	1,118,733	1,100,000	1,100,000	1,100,000
Total Resources	2,156,721	1,676,940	1,676,938	1,876,938
Less Expenditures	1,579,783	900,000	900,000	877,283
Balance Forward	576,938	776,940	776,938	999,655

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	0	0	0	0
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	1,579,783	900,000	900,000	877,283
Total Expenditures	1,579,783	900,000	900,000	877,283

927-927 | SPECIAL SALES TAX

PRIMARY FUNCTIONS AND OBJECTIVE:

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). In November 2004, voters approved a continuation of the Special Sales Tax for an additional five years (January 1, 2006 through December 31, 2010). Then in August 2010, voters again approved a continuation of the Special Sales Tax for five additional years (January 1, 2011 through December 31, 2015). Again in November 2014, voters approved a continuation of the Special Sales Tax for five additional years (January 1, 2016 through December 31, 2020).

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.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	9,879	53,612	53,612	53,612
4208 Special Sales Tax	1,118,733	1,100,000	1,100,000	1,200,000
Total Resources	1,128,612	1,153,612	1,153,612	1,253,612
Less Expenditures	1,075,000	1,100,000	1,100,000	1,253,612
Balance Forward	53,612	53,612	53,612	(0)

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	500,000	500,000	500,000	500,000
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	575,000	600,000	600,000	753,612
Total Expenditures	1,075,000	1,100,000	1,100,000	1,253,612

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314-314 | LAW ENFORCEMENT TRUST

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	1,226	872	1,746
4000 Revenues	264	874	1,048
Total Revenues	264	874	1,048
Contractual Services	0	0	0
Commodities & Supplies	618	0	400
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	618	0	400
Balance Forward	872	1,746	2,394

PRIMARY FUNCTION:

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

316-270 | CONCEAL CARRY

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	806	2,040	3,190
4000 Revenues	3,087	1,625	2,408
Total Revenues	3,087	1,625	2,408
Contractual Services	0	0	0
Commodities & Supplies	1,853	475	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	1,853	475	0
Balance Forward	2,040	3,190	5,597

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.

324-324 | OFFENDER REGISTRATION

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	8,564	10,530	15,702
4000 Revenues	10,220	9,540	10,320
Total Revenues	10,220	9,540	10,320
Contractual Services	1,800	1,800	2,200
Commodities & Supplies	6,454	2,568	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	8,254	4,368	2,200
Balance Forward	10,530	15,702	23,822

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.

325-325 | SPECIAL BUILDING FUND

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	401	401	401
4000 Revenues	0	0	0
Total Revenues	0	0	0
Contractual Services	0	0	0
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	0	0	0
Balance Forward	401	401	401

PRIMARY FUNCTION:

To keep the Miami County Public Building Commission as an active entity.

330-405 | ECONOMIC DEVELOPMENT RESERVE

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	168,000	200,000	226,000
4000 Revenues	32,000	26,000	26,000
Total Revenues	32,000	26,000	26,000
Contractual Services	0	0	0
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	0	0	0
Balance Forward	200,000	226,000	252,000

PRIMARY FUNCTION:

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

331-331 | SPECIAL MACHINERY RESERVE

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	287,562	287,562	409,974
4000 Revenues	0	135,000	299,029
Total Revenues	0	135,000	299,029
Contractual Services	0	12,588	0
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	115,602
Transfer to	0	0	0
Total Expenditures	0	12,588	115,602
Balance Forward	287,562	409,974	593,401

PRIMARY FUNCTION:

The special machinery reserve is a fund established for the purpose of funding non-budgeted or emergency transportation and infrastructure maintenance equipment for the road and bridge department.

336 | SPECIAL BUILDING RESERVE

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	524,769	797,973	1,309,332
4000 Revenues	279,800	848,229	878,741
Total Revenues	279,800	848,229	878,741
Contractual Services	6,596	22,256	23,344
Commodities & Supplies	0	14,614	4,815
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	83,363
Transfer to	0	300,000	446,427
Total Expenditures	6,596	336,870	557,949
Balance Forward	797,973	1,309,332	1,630,125

PRIMARY FUNCTION:

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

337 | SPECIAL RETIREMENT RESERVE

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	145,000	200,000	300,000
4000 Revenues	55,000	100,000	0
Total Revenues	55,000	100,000	0
Contractual Services	0	0	0
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	0	0	0
Balance Forward	200,000	300,000	300,000

PRIMARY FUNCTION:

A reserve to offset unfunded, earned employee benefits.

338 | SPECIAL TAX REFUND

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	46,809	46,809	46,809
4000 Revenues	0	0	0
Total Revenues	0	0	0
Contractual Services	0	0	0
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	0	0	0
Balance Forward	46,809	46,809	46,809

PRIMARY FUNCTION:

A reserve for unbudgeted ad valorem tax refunds.

340-340 | CLUB ESTATE SEWER RESERVE

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	35,076	35,076	34,136
4000 Revenues	0	0	0
Total Revenues	0	0	0
Contractual Services	0	940	0
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	0	940	0
Balance Forward	35,076	34,136	34,136

PRIMARY FUNCTION:

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

341-341 | WALNUT CREEK SEWER RESERVE

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	17,424	17,424	25,324
4000 Revenues	0	7,900	7,900
Total Revenues	0	7,900	7,900
Contractual Services	0	0	0
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	0	0	0
Balance Forward	17,424	25,324	33,224

PRIMARY FUNCTION:

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

432 | SPECIAL DRUG FORFEITURE

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	1,839	3,687	3,687
4000 Revenues	1,848	0	0
Total Revenues	1,848	0	0
Contractual Services	0	0	0
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	0	0	0
Balance Forward	3,687	3,687	3,687

PRIMARY FUNCTION:

The special drug forfeiture fund is established by law to hold all monies collected from those convicted of a drug crime.

990 | SHERIFF GRANT FUND

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	0	0	0
4000 Revenues	0	0	87
Total Revenues	0	0	87
Contractual Services	0	0	87
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	0	0	87
Balance Forward	0	0	0

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.

993-993 | COPS FOR TOTS

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	33,049	28,716	41,144
4000 Revenues	17,615	24,021	17,493
Total Revenues	17,615	24,021	17,493
Contractual Services	4,500	2,868	7,074
Commodities & Supplies	17,448	8,725	12,978
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	21,948	11,594	20,053
Balance Forward	28,716	41,144	38,584

PRIMARY FUNCTION:

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

994 | SHERIFF SUPPORT PROGRAM

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	6,148	5,658	7,123
4000 Revenues	3,205	5,020	4,980
Total Revenues	3,205	5,020	4,980
Contractual Services	503	540	824
Commodities & Supplies	3,193	3,014	3,410
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	3,695	3,554	4,234
Balance Forward	5,658	7,123	7,869

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.

904 | DETENTION CENTER PROJECT

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	1,522,200	421,973	21,770
4000 Revenues	53,738	317,272	700,987
Total Revenues	53,738	317,272	700,987
Contractual Services	6,175	69,198	19,784
Commodities & Supplies	0	4,621	9,711
Vehicle Operating Expense	0	0	0
Capital Outlay	1,147,790	643,657	146,435
Transfer to	0	0	151,294
Total Expenditures	1,153,965	717,476	327,224
Balance Forward	421,973	21,770	395,534

PRIMARY FUNCTION:

The Capital Improvement Fund was created for the processing and accumulation of all transactions associated with the property acquisition, design and construction of the new Miami County Detention Center.

998 | SMALL BUSINESS GRANT

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	10,000	9,471	17,471
4000 Revenues	2,230	9,250	5,750
Total Revenues	2,230	9,250	5,750
Contractual Services	2,759	1,250	1,750
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	2,759	1,250	1,750
Balance Forward	9,471	17,471	21,471

PRIMARY FUNCTION:

The county and its communities strive to improve the economic vitality of the region and improve the business environment through attraction of new businesses and assistance to existing businesses. This program is designed to assist small startups and existing firms with mini grants to underwrite costs related to technical assistance.

905 | ESCROW

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	0	23,900	24,900
4000 Revenues	0	7,262	12,098
Total Revenues	0	7,262	12,098
Contractual Services	0	6,262	14,298
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	0	6,262	14,298
Balance Forward	0	24,900	22,700

PRIMARY FUNCTION:

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

360 | CLERK TECHNOLOGY RESERVE

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	0	27,008	35,046
4000 Revenues	0	13,038	12,922
Total Revenues	0	13,038	12,922
Contractual Services	0	5,000	0
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	0	5,000	0
Balance Forward	0	35,046	47,967

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.

361 | TREASURER TECH FUND

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	0	26,168	38,249
4000 Revenues	0	13,038	12,922
Total Revenues	0	13,038	12,922
Contractual Services	0	529	0
Commodities & Supplies	0	428	535
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	0	957	535
Balance Forward	0	38,249	50,635

PRIMARY FUNCTION:

The 2014 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.

SECTION SIX | SPECIAL TAX DISTRICT FUNDS

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413-413 | FIRE DISTRICT NO. 1 - OPERATIONS & EQUIPMENT

PRIMARY FUNCTION AND OBJECTIVE:

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.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	47,891	29,484	29,485	20,945
Ad Valorem Tax	567,112	720,393	708,627	749,088
Delinquent Tax	10,237	8,000	10,000	8,000
4033 16/20 Motor Vehicle Tax	2,060	2,362	2,150	2,398
4154 Motor Vehicle Tax	72,684	70,252	73,000	86,829
4164 Recreational Vehicle Tax	1,884	1,838	1,850	2,260
4174 Commercial Vehicle	3,720	3,418	3,800	4,305
4318 Miscellaneous	14	0	0	0
4322 Compensation to Income	25,733	2,500	0	0
4323 Cost Share Revenue	0	2,500	0	0
Total Resources	731,334	840,747	828,912	873,825
Less Expenditures	701,849	807,967	807,967	883,251
Balance Forward	29,485	32,780	20,945	(9,426)

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	332,793	529,054	422,184	442,051
Commodities & Supplies	190,438	138,063	113,148	106,250
Vehicle Operating Expense	38,243	80,350	35,359	49,450
Capital Outlay	5,950	0	33,000	10,500
Transfer Out	134,425	60,500	204,276	275,000
Total Expenditures	701,849	807,967	807,967	883,251

417-417 | FIRE DISTRICT NO. 1 SPECIAL EQUIPMENT

PRIMARY FUNCTION AND OBJECTIVE:

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 fire fighting equipment, apparatus or machinery.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	854,738	393,445	393,445	460,171
4353 Rent	0	0	0	0
4356 Sale of Property	1,000	0	0	0
6001 Transfer In	134,425	60,500	204,276	275,000
Total Resources	990,163	453,945	597,721	735,171
Less Expenditures	596,718	253,550	137,550	655,030
Balance Forward	393,445	200,395	460,171	80,141

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	0	0	0	0
Commodities & Supplies	148,346	137,550	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	448,372	116,000	137,550	655,030
Transfer Out	0	0	0	0
Total Expenditures	596,718	253,550	137,550	655,030

419-419 | FIRE DISTRICT NO. 2 SPECIAL EQUIPMENT

PRIMARY FUNCTION AND OBJECTIVE:

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 fire fighting equipment, apparatus or machinery.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	169,166	170,666	170,666	166,166
6001 Transfer In	13,500	7,500	7,500	7,500
Total Resources	182,666	178,166	178,166	173,666
Less Expenditures	12,000	178,165	12,000	173,665
Balance Forward	170,666	1	166,166	1

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	12,000	6,000	12,000	0
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	172,165	0	173,665
Transfer Out	0	0	0	0
Total Expenditures	12,000	178,165	12,000	173,665

433-433 | BUCYRUS LIGHTS & SIRENS

PRIMARY FUNCTION AND OBJECTIVE:

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 lumen single, wood pole overhead lights to enhance the public safety of the Bucyrus community.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	952	1,527	1,526	1,373
Ad Valorem Tax	2,723	2,843	2,704	0
Delinquent Tax	152	150	125	150
4033 16/20 Motor Vehicle Tax	21	22	22	22
4154 Motor Vehicle Tax	827	691	691	628
4164 Recreational Vehicle Tax	0	0	0	0
4174 Commercial Vehicle	78	59	55	61
4184 Watercraft Tax	0	4	0	10
Total Resources	4,752	5,296	5,123	2,244
Less Expenditures	3,226	4,475	3,750	4,475
Balance Forward	1,526	821	1,373	(2,231)

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	3,226	4,475	3,750	4,475
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	3,226	4,475	3,750	4,475

435-435 | HILLSDALE LIGHTS & SIRENS

PRIMARY FUNCTION AND OBJECTIVE:

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 of the incandescent and mercury vapor lights at Hillsdale be changed out to 16,000 lumen single, wood pole overhead lights to enhance the public safety of the Hillsdale community. There are currently 32 such street lights in the benefit district.

REVENUE BUDGET SUMMARY				
Resources	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<i>Fund Balance January 1st</i>	1,643	2,492	2,493	3,541
Ad Valorem Tax	6,289	8,134	7,732	0
Delinquent Tax	857	50	450	50
4033 16/20 Motor Vehicle Tax	2	8	2	7
4154 Motor Vehicle Tax	1,035	1,051	1,040	1,122
4164 Recreational Vehicle Tax	23	24	20	33
4174 Commercial Vehicle	16	5	4	16
4030 Watercraft Tax	0	10	0	9
Total Resources	9,865	11,774	11,741	4,778
Less Expenditures	7,373	9,300	8,200	9,300
Balance Forward	2,493	2,474	3,541	(4,522)

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personnel Services	0	0	0	0
Contractual Services	7,373	9,300	8,200	9,300
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	7,373	9,300	8,200	9,300

SECTION SEVEN | APPENDICES

Appendix A: Budget and Levy Documents..... 99

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Appendix C: Revenue Source Descriptions..... 109

Appendix D: Fund Budget Categories..... 111

Appendix E: Line Item Definitions..... 112

APPENDIX A | BUDGET & LEVY DOCUMENTS

CERTIFICATE

State of Kansas
Special District

2020

To the Clerk of Miami County, State of Kansas
We, the undersigned, officers of
Miami County 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 2020; and (3) the
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

Table of Contents:		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	19-3610	6	883,251	749,088	
Debt Service	10-113				
Equipment Fund			655,030		
Totals	XXXXXXXXXX		1,538,281	749,088	
Budget Summary		0			County Clerk's Use Only
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?			No		Nov. 1, 2019 Total Assessed Valuation

Assisted by:

Address:

Email:

Phil Dixon
George Brub

Rob Roberts - Absent

Attest: **8-7**, 2019

Janet Lehto
County Clerk


David Hedges
[Signature]

Governing Body

CPA Summary

APPENDIX A | BUDGET & LEVY DOCUMENTS

CERTIFICATE

State of Kansas
Special District

2020

To the Clerk of Miami County, State of Kansas

We, the undersigned, officers of
Miami County 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 2020; and (3) the
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

Table of Contents:		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	0	6	223,375	189,696	
Debt Service	10-113				
Equipment Fund			173,666		
Totals		XXXXXXXXXX	397,041	189,696	
Budget Summary		0			County Clerk's Use Only
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?			No		Nov. 1, 2019 Total Assessed Valuation

Assisted by:

Address:

Email:

Rob Roberts

Rob Roberts - Absent

Attest: **8-7**, 2019
Janet White

County Clerk

D.J. Hall

Governing Body

CPA Summary

APPENDIX A | BUDGET & LEVY DOCUMENTS

State of Kansas
Special District

CERTIFICATE

2020

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

		2020 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation MVT, RVT, 16/20M Vehicle Tu		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	19-2728	6	4,475	2,393	
Debt Service	10-113				
Totals	XXXXXXXXXX		4,475	2,393	
Budget Summary	0				County Clerk's Use Only
Neighborhood Revitalization Rebate					Nov. 1, 2019 Total Assessed Valuation
Resolution required? Notice of the vote to adopt required to be published?			No		

Assisted by:

Address:

Email:

Phil Dixon
George Roberts
Rob Roberts - Absent

Attest: **8-7**, 2019

Janet White
County Clerk

D. D. [Signature]
Governing Body

CPA Summary



APPENDIX A | BUDGET & LEVY DOCUMENTS

State of Kansas
Special District

CERTIFICATE

2020

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

		2020 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	19-2728	6	9,300	4,618	
Debt Service	10-113				
Totals		XXXXXXXXXX	9,300	4,618	
Budget Summary		0			County Clerk's Use Only
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?			No		Nov. 1, 2019 Total Assessed Valuation

Assisted by:

Address:

Email:

[Handwritten Signature]

Rob Roberts - Absent

Attest: **8-7**, 2019

[Handwritten Signature]

County Clerk



[Handwritten Signature]

Governing Body

CPA Summary

APPENDIX A | BUDGET & LEVY DOCUMENTS



STATE	COUNTY	CITY	LOUISBURG	PAOLA	OSAWATOMIE	SPRING HILL
GENERAL FUND	0.000	436,574.479	1,241,316	54,552,422	23,887,825	26,815,723
STATE INST BLDG	0.500	VALUATION 2019	47,646,863	54,552,422	23,887,825	26,815,723
STATE ED BLDG	1.000	GENERAL	13,630	27,747	30,428	24,868
2019 Levy	1.500	BOND & INT	5,328	5,774	17,630	1,438
2018 Levy	1.500	CEMETERY				0.327
		EMP BENEFITS		5,928	20,001	
		ROAD & BRIDGE		0.000	1,000	12,968
		SPECIAL BRIDGE		4,868	0.200	
		2019 LEVY	13,630	34,448	69,259	39,599
		2018 LEVY	14,136	34,435	68,788	39,820

TOWNSHIPS	VALUATION 2019	2019 LEVY	2018 LEVY
STANTON	12,078,547	0.219	0.476
RICHLAND	35,542,536	0.208	0.222
MARYSVILLE	43,178,970	0.379	0.448
TEN HILE	30,863,473	0.251	0.000
WEA	38,466,176	0.010	0.011
MIDDLE CREEK	33,941,589	0.225	0.169
SUGAR CREEK	9,152,581	0.425	0.924
MIAMI	10,001,897	0.833	0.971
OSAGE	7,108,747	0.051	0.059
ROUND	8,981,364	0.000	0.023
OSAWATOMIE	11,221,228	0.556	0.337
VALLEY	23,914,444	0.016	0.011
PAOLA	17,978,820	0.019	0.015

SCHOOL DISTRICT	VALUATION 2019	2019 LEVY	2018 LEVY
USD#229	720,457	0.141	0.141
USD#230	48,025,771	0.027	0.027
USD#231	6,488,046	0.000	0.000
USD#289	10,866,943	0.000	0.000
USD#362	16,545,896	0.067	0.067
USD#367	53,528,201	0.000	0.000
USD#368	160,068,532	0.000	0.000
USD#416	140,340,634	0.000	0.000

LIBRARY	VALUATION 2019	2019 LEVY	2018 LEVY
STANTON #1	7,160,985	0.437	0.908
ROUND #2	8,981,364	3.608	3.232
PLEASANT VALLEY	8,949,611	0.067	0.351
OSAGE #4	8,360,063	1.113	1.779
ANTIOCH #5	11,726,722	0.402	0.286
SCOTT VALLEY	9,073,620	0.228	0.243
ROCK CREEK #7	7,531,677	0.211	0.552

Capri White
Janet White, Miami County Clerk

I hereby certify this to be a true and correct statement of 2020 levies for the budget year 2020, and duly made in accordance with the laws of the State of Kansas.

APPENDIX A | BUDGET & LEVY DOCUMENTS

Tax Unit/School	State	Co Wide	City	Twp	USD	Cent	WS	Library	Fire	Lights	Rec Comm	Ext. Dist. #16	Total
Fontana													
001-362	1.500	46.374	13.630	0.051	44,241	1,113		1,351	3,379			0.789	112,428
Louisburg													
002-416	1.500	46.374	34,448	0.010	64,847			5.136			1,000	0.789	154,104
021-416	1.500	46.374	34,448	0.225	64,847			5.136			1,000	0.789	154,319
022-416	1.500	46.374	34,448	0.425	64,847			5.136			1,000	0.789	154,519
Paola													
003-368	1.500	46.374	44,347		52,944							0.789	145,954
Osawatomie													
004-367	1.000	46.374	69,259		59,124						1,000	0.789	178,046
041-368	1.500	46.374	69,259		52,944							0.789	170,866
Spring Hill													
005-230	1.500	46.374	39,599		67,980			1,351			3,052	0.789	160,645
Wea Twp													
081-220	1.500	46.374		0.010	62,797			5.136	3,379		2,199	0.789	122,184
082-416	1.500	46.374		0.010	64,847			5.136	3,379		1,000	0.789	123,035
Ten Mile Twp													
091-416	1.500	46.374		0.251	64,847			5.136	3,379		1,000	0.789	123,276
092-416	1.500	46.374		0.251	64,847			5.136	3,060	3,068	1,000	0.789	126,025
093-230	1.500	46.374		0.251	67,980			1,351	3,060		3,052	0.789	124,357
094-368	1.500	46.374		0.251	52,944			1,351	3,060			0.789	106,269
095-416	1.500	46.374		0.251	64,847			5.136	3,060		1,000	0.789	122,957
096-368	1.500	46.374		0.251	52,944			1,351	3,379			0.789	106,588
Manysville Twp													
101-230	1.500	46.374		0.379	67,980			1,351	3,060		3,052	0.789	124,485
102-368	1.500	46.374		0.379	52,944			1,351	3,379			0.789	106,716
103-368	1.500	46.374		0.379	52,944			1,351	3,060	2,416		0.789	108,813
106-368	1.500	46.374		0.379	52,944			1,351	3,060			0.789	106,397
Richland Twp													
110-231	1.500	46.374		0.208	65,775	0.402		1,351	3,379			0.789	119,778
111-231	1.500	46.374		0.208	65,775	0.211		1,351	3,379			0.789	119,587
112-289	1.500	46.374		0.208	50,518	0.211		1,351	3,379		4,195	0.789	108,625
113-289	1.500	46.374		0.208	50,518	0.402		1,351	3,379		4,195	0.789	108,716
114-231	1.500	46.374		0.208	65,775	0.402		1,351	3,060			0.789	119,459
115-368	1.500	46.374		0.208	52,944	0.402		1,351	3,379			0.789	106,947
116-368	1.500	46.374		0.208	52,944	0.228		1,351	3,379			0.789	106,773
117-368	1.500	46.374		0.208	52,944	0.097		1,351	3,379			0.789	106,612
118-289	1.500	46.374		0.208	50,518	0.097		1,351	3,379		4,195	0.789	106,381
119-368	1.500	46.374		0.208	52,944	0.402		1,351	3,060			0.789	106,628
Stanton Twp													
121-368	1.500	46.374		0.219	52,944			1,351	3,379			0.789	106,556
122-368	1.500	46.374		0.219	52,944	0.087		1,351	3,379			0.789	106,623
123-368	1.500	46.374		0.219	52,944	0.437		1,351	3,379			0.789	106,993
124-367	1.500	46.374		0.219	59,124	0.437		1,351	3,379		1,000	0.789	114,173
125-367	1.500	46.374		0.219	59,124			1,351	3,379		1,000	0.789	113,736
Paola Twp													
131-368	1.500	46.374		0.019	52,944			1,351	3,379			0.789	106,356
132-367	1.500	46.374		0.019	59,124			1,351	3,379		1,000	0.789	113,536
Middle Crk Twp													
141-416	1.500	46.374		0.225	64,847			5.136	3,379		1,000	0.789	123,250
142-368	1.500	46.374		0.225	52,944			1,351	3,379			0.789	106,562
Sugar Crk Twp													
151-416	1.500	46.374		0.425	64,847			5.136	3,379		1,000	0.789	123,450
152-362	1.500	46.374		0.425	44,241			1,351	3,379			0.789	98,059
Miami Twp													
161-416	1.500	46.374		0.933	64,847			5.136	3,379		1,000	0.789	123,958
162-368	1.500	46.374		0.933	52,944			1,351	3,379			0.789	107,270
163-362	1.500	46.374		0.933	44,241			1,351	3,379			0.789	98,567
Valley Twp													
171-368	1.500	46.374		0.016	52,944			1,351	3,379			0.789	106,353
172-367	1.500	46.374		0.016	59,124			1,351	3,379		1,000	0.789	113,533
173-362	1.500	46.374		0.016	44,241			1,351	3,379			0.789	97,650
Osawatomie Twp													
181-367	1.500	46.374		0.556	59,124			1,351	3,379		1,000	0.789	114,073
182-367	1.500	46.374		0.556	59,124		1.621	1,351	3,379		1,000	0.789	115,694
Mound Twp													
191-367	1.500	46.374		0.000	59,124	3.608		1,351	3,379		1,000	0.789	117,125
192-367	1.500	46.374		0.000	59,124	3.608	1.621	1,351	3,379		1,000	0.789	118,746
193-362	1.500	46.374		0.000	44,241	3.608		1,351	3,379			0.789	101,242
Osage Twp													
201-362	1.500	46.374		0.051	44,241	1,113		1,351	3,379			0.789	98,798
202-367	1.500	46.374		0.051	59,124	1,113		1,351	3,379		1,000	0.789	114,681

APPENDIX B | 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 is 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.

APPENDIX B | GLOSSARY OF TERMS

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.

APPENDIX B | GLOSSARY OF TERMS

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.*

Intergovernmental Revenue: *Monies received from other governments including either the state or federal government.*

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 2014 finance the 2015 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.

APPENDIX C | REVENUE SOURCE DESCRIPTIONS

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]

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 6th 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]

APPENDIX C | REVENUE SOURCE DESCRIPTIONS

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.

APPENDIX D | 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)
100	180	2001	72
(General Fund)	(Community Health)	(Contractual – Travel)	(Healthy Start)

APPENDIX E | LINE ITEM DEFINITIONS

PERSONNEL SERVICES		
<i>Expenditures for direct personnel compensation and employee benefits.</i>		
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		
<i>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.</i>		
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.

APPENDIX E | LINE ITEM DEFINITIONS

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

APPENDIX E | LINE ITEM DEFINITIONS

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.
COMMODITIES & SUPPLIES		
<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.

APPENDIX E | LINE ITEM DEFINITIONS

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.
VEHICLE OPERATING EXPENSE <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.
CAPITAL OUTLAY <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.
OPERATING TRANSFER <i>Operating fund transfers.</i>		
6002	Transfer to (specify where)	Transfer between funds.