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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.....	John Fisher
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 14, 2020

Dear Commissioners:

When thinking back on 2020 it may always be remembered as the most unusual, unforgettable year. Many of our small business have been impacted. Our healthcare professionals and mental health care professionals have been on the front line striving to meet the need of our citizens with limited resources. The economic and humanitarian impacts from the COVID-19 pandemic have been far reaching. PPE supplies have been in high demand while in short supply. We should not forget that this was also a presidential election year putting huge demands on our election office.

We have adjusted every aspect of our lives in some way to fit this new norm we now experience in our lives. We have adjusted our methods on how best to serve the public while keeping citizens and employees safe.

Miami County was awarded nearly \$6.9 million by the state of Kansas to assist with local response and recovery during the COVID-19 pandemic. Members of the commission targeted five key areas for funding which included; workforce development and business stabilization, education, digital access, human and family services, and housing assistance. A strike team of local residents, businesses and subject matter experts was formed and a consulting group from the University of Kansas was hired to help facilitate the teams. The strike teams with the help of the University of Kansas gathered local input on how the nearly \$6.9 million would be spent.

Budget Development

The budget process began at the beginning of 2020 lasting several months with the ultimate adopting on August 5, 2020. The 2021 budget reflects a 46.374 mill levy based on the final 2020 valuation of \$436,574,479. 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. 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. 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.

Miami County's levy is only a portion of the total property tax bill. 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.

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 Government continue to strive to meet these needs while remaining fiscally responsible.

Projects Overview

The commission signed a two year lease agreement with Klassmeyer, LLC for an EMS station in Hillsdale at 25606 Old Kansas City Rd. EMS officially began operating in Hillsdale in January, 2020. The lease is for \$2,640 per month with the option to extend for three addition years with a rent increase of 3%.

Commission authorized The Arnold Group to undertake a comprehensive salary and compensation plan for all employees to be completed by the end of 2020. The study will look at similar jobs in the private and public sectors.

Commission authorized Zingre and Associates, P.A. to begin Architectural Services for roofing replacement and storage area renovation of the old Miami County Jail. Utilizing this space for storage that we are now outsourcing will save taxpayers' dollars.

Treasurer office implemented a queue system when the administration building reopened to the public on June 8, 2020. The queue system was offered for health safeguards and social distancing protocols implemented to protect customers and county employees.

A new priority road and bridge snow removal policy adopted by commission went into effect in January 2020. Roads are listed in levels as to which they are cleared first, the roads identified at each level will be looked at and adjusted if needed. Road rehabilitation project for the year were: Pressonville Road, from 327th to 287th Street; 255th Street from Old KC Road to U.S. Highway 169; Old KC Road from 295th Street to Kansas Highway 68; Ringer Overpass (bridge) on 327th Street; Bridge on 303rd Street (Peoria Street); Bridge on 327 Street. Bridge | culvert replacements are: Hedge Lane Bridge, Eagle Drive Bridge and culvert on Evening Star Road.

A ribbon cutting ceremony was held on October 21, 2020 to acknowledge one of the last roads and bridge improvement projects completed from the 2001 quarter cent sales tax. This project was the Hedge Lane Bridge south of 311th Street.

Miami County Progress

New residential building permits for 2019 totaled 54, with the number of total permits being 829. The total permit valuation was \$36,262,567, total permit fees \$341,878. Through November of 2020, new residential building permits for the county totaled 53 with the number of total permits being 721. The total permit valuation is \$32,975,107, total permit fees \$322,192.

The Miami County Comprehensive Plan has been implemented as of October with a website launch. A public survey was also released and mailers went out to residents. The first public open house will be scheduled in February of 2021 with the second public open house taking place in May of 2021.

When the census officially closed October 5, 2020 Miami County surpassed the 2010 self-response rate of 72.9% with a final tally of 76.2%. It is the second highest rate within the state.

In Conclusion

It is exceptionally evident now as we are witnessing a global pandemic 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 2021 budget reflects the values and expectations of our community. I am pleased to present the Miami County operating budget for FY2021.

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, Fontana, Louisburg, Osawatomie, Paola and Spring Hill 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. The commissioners are in the office at other various times throughout the week. Staff is available to assist constituents and/or take messages during business office hours.

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.

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> Deputy Jailer I Maintenance Worker II Motor Vehicle / Tax Clerk Office Associate	\$27,942 - \$41,913
<i>Grade 4</i> Appraiser I Dispatcher Equipment Operator II Mechanic I Operations Support Assistant Victim / Witness Coordinator	\$29,898 - \$44,847
<i>Grade 5</i> Cartographer Deputy Jailer II Deputy Jailer III Deputy Jailer IV Maintenance Worker III Office Specialist Paralegal	\$31,991 - \$47,986
<i>Grade 6</i> Appraiser II Communications Supervisor Compliance Officer I Engineering Technician Equipment Operator III Human Resources Partner 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 Jail Supervisor Juvenile Care Coordinator 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

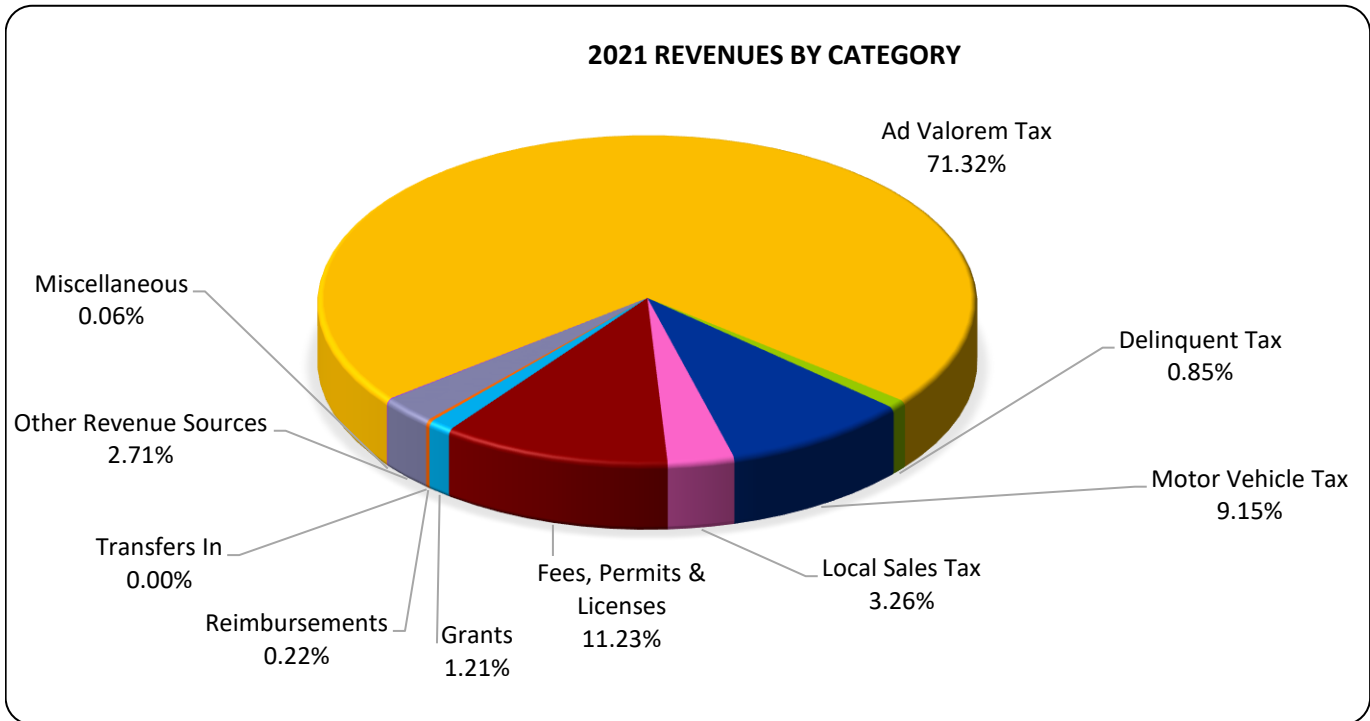
PERSONNEL SUMMARY BY CLASSIFICATION	
Classification by Grade	Annual Pay Range
Building & Grounds Director Engineering Associate GIS Director Registered Nurse Sergeant	
<i>Grade 10</i>	\$46,561 - \$69,842
Asst. Community Corrections Director Engineering Project Manager Jail Administrator Lieutenant Planner II	
<i>Grade 11</i>	\$50,752 - \$76,128
Assistant County Attorney Assistant Road & Bridge Director Captain Code Services Director Fiscal Services Manager	
<i>Grade 12</i>	\$55,320 - \$82,980
Community Corrections Director Economic Development Director EMS Deputy Chief Health Director Human Resources Director Information Technology Director	
<i>Grade 13</i>	\$60,298 - \$90,448
Deputy County Attorney EMS Chief Finance Director Planning Director	
<i>Grade 15</i>	\$71,641 - \$107,461
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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SUMMARY OF REVENUES

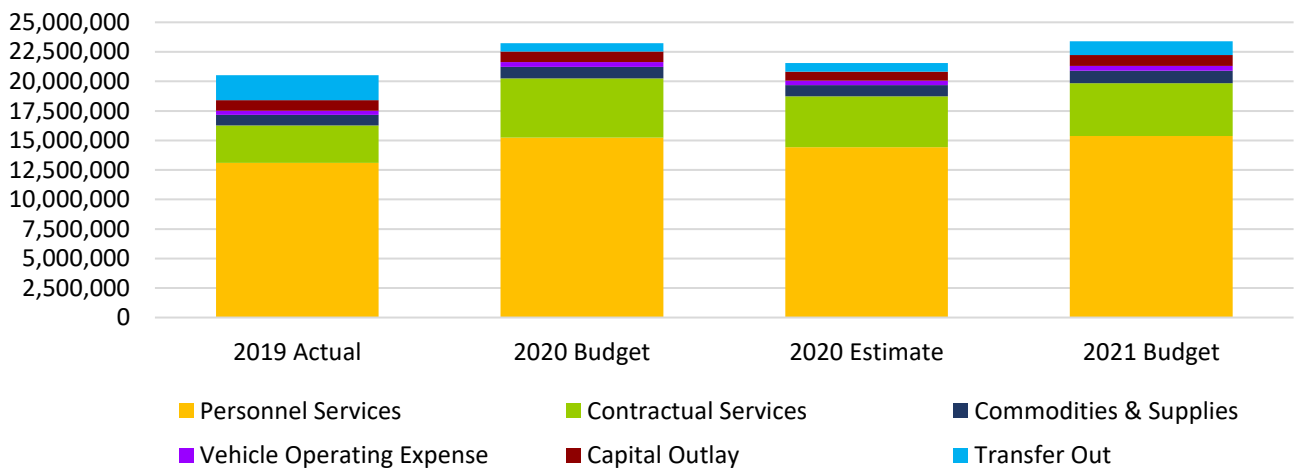
REVENUES BY CATEGORY				
Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Ad Valorem Tax	14,575,340	15,259,159	14,937,241	14,765,959
Delinquent Tax	232,786	200,000	200,000	175,000
Motor Vehicle Tax	1,877,623	1,928,403	1,928,403	1,893,609
Local Sales Tax	690,710	675,000	675,000	675,000
Fees, Permits & Licenses	2,365,437	2,455,175	2,455,175	2,325,000
Grants	304,540	241,914	241,914	250,000
Reimbursements	104,263	43,500	43,500	45,000
Transfers In	0	0	0	0
Other Revenue Sources	708,987	1,196,050	521,050	562,100
Miscellaneous	19,670	11,900	11,900	12,000
Total Revenues	20,879,356	22,011,101	21,014,183	20,703,668



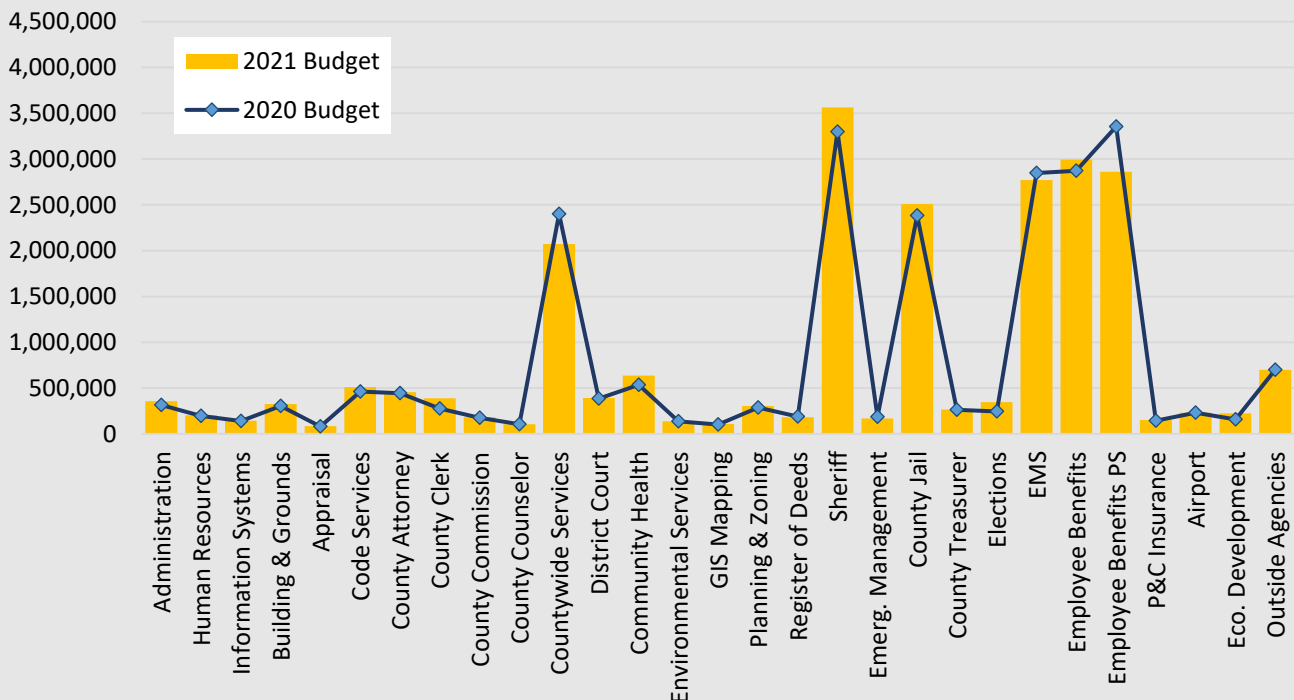
SUMMARY OF EXPENDITURES

EXPENDITURES BY CATEGORY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	13,100,853	15,251,527	14,423,167	15,380,820
Contractual Services	3,173,763	5,001,248	4,318,490	4,465,780
Commodities & Supplies	881,519	970,816	938,160	1,047,528
Vehicle Operating Expense	356,193	416,475	385,230	421,722
Capital Outlay	894,513	892,470	743,480	925,318
Transfer Out	2,110,420	706,350	736,350	1,146,350
Total Expenditures	20,517,261	23,238,886	21,544,877	23,387,518

2019-2021 EXPENDITURES BY CATEGORY



2020-2021 EXPENDITURES BY FUND



SALES TAX COLLECTION

SALES TAX DISTRIBUTION						
Year	Total Tax Collected	Road & Bridge	County General	Jail Sales Tax	Special Sales Tax	Miami County Airport
2010	2,795,241	1,500,290	500,103	0	794,848	0
2011	2,961,501	1,583,420	527,807	0	850,275	0
2012	3,054,699	1,625,724	541,908	0	887,066	0
2013	3,227,088	1,676,979	558,993	76,658	914,458	0
2014	4,281,091	1,743,746	581,249	978,048	978,048	0
2015	4,478,351	1,848,743	616,248	1,006,680	1,006,680	0
2016	4,604,173	1,908,155	636,052	1,029,983	1,029,983	0
2017	4,805,582	1,994,387	664,796	1,073,200	1,073,200	0
2018	5,005,817	2,076,263	690,587	1,118,733	1,118,733	1,501
2019	5,021,022	2,079,215	691,068	1,124,368	1,124,368	2,004

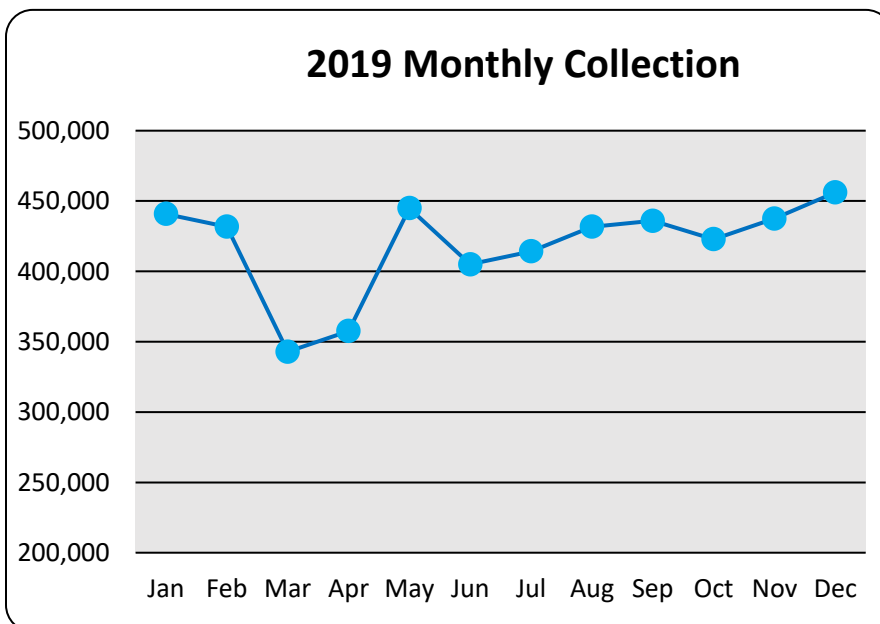
The second most important source on non-property tax revenue is the local sales tax

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
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
2021	46.373	462,274,146

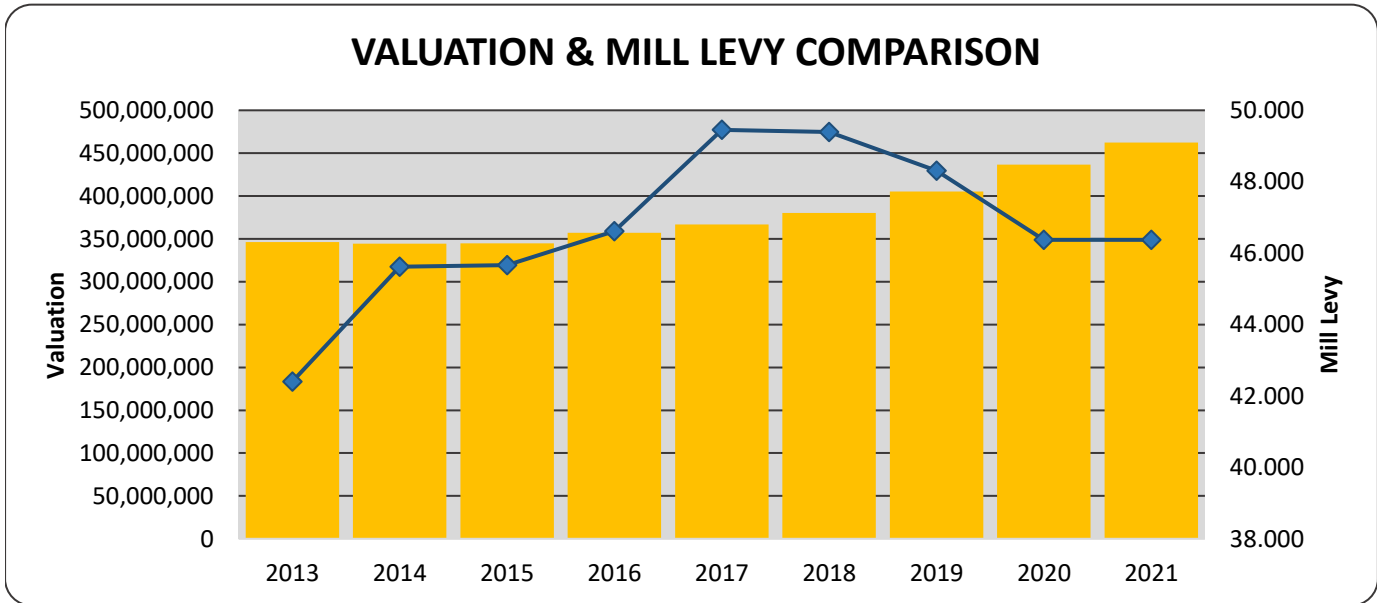
DETERMINING THE MILL LEVY & VALUATION

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	9,998	=	\$9,224,262

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	2019 Population	2018 Valuation	2018 Levy	2019 Valuation	2019 Levy	2020 Valuation	2020 Levy
Anderson County	7,833	90,692,846	93.218	98,464,021	89.347	101,892,296	86.475
Douglas County	121,436	1,247,457,940	44.092	1,382,107,133	46.015	1,453,238,294	46.430
Franklin County	25,631	223,824,103	61.210	246,336,928	62.826	263,978,817	62.117
Johnson County	597,555	9,231,041,841	19.590	10,556,406,734	19.318	11,150,289,696	19.036
Linn County	9,750	223,362,146	54.393	263,975,317	49.676	267,693,877	49.937
Miami County	33,680	380,337,795	49.395	405,166,352	48.307	436,574,479	46.374

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	2019 Population	2018 Valuation	2018 Levy	2019 Valuation	2019 Levy	2020 Valuation	2020 Levy
Ellis County	28,710	363,233,577	36.757	389,183,519	36.982	401,618,727	36.91
Ford County	33,888	287,109,116	46.156	312,164,389	45.075	321,121,323	45.816
Harvey County	34,210	292,168,593	41.358	304,565,062	42.278	318,439,726	42.356
Lyon County	33,406	308,291,355	60.896	323,923,479	60.088	339,405,493	59.303
McPherson County	28,537	414,034,758	30.158	451,278,600	29.797	474,012,694	32.131
Miami County	33,680	380,337,795	49.395	405,166,352	48.307	436,574,479	46.374
Montgomery County	32,120	290,300,146	50.469	323,865,466	51.363	328,137,574	51.566

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	2019 Actual	2020 Budget	2021 Budget	Transfer to
General Fund (401)	30,000	50,000	50,000	CIP-Airport
General Fund (405)	26,000	26,000	26,000	Eco Dev Reserve
General Fund (301)	0	0	100,000	Equipment Reserve
General Fund (090)	275,000	424,350	424,350	Tech Fund
General Fund (090)	50,000	100,000	100,000	Building Improvement (EMS)
General Fund (090)	1,516,000	0	0	CIP-800MHz Radio
General Fund (090)	0	100,000	100,000	Retirement Reserve (337)
General Fund (250)	0	6,000	21,000	Building Improvement (336)
General Fund (040)	0	30,000	75,000	Equipment Reserve (332)
General Fund (311)	50,000	0	0	Retirement Reserve (337)
General Fund (090)	0	0	250,000	Disaster Reserve Fund (1120)
Reappraisal Fund (321)	25,000	25,000	25,000	Equipment Reserve (332)
D.C. Project Fund (904)	300,000	0	0	Building Improvement (336)
Walnut Creek Sewer (232)	7,900	7,900	3,000	Walnut Crk Sewer Res (341)
Club Estates Sewer (230)	0	0	2,800	Club Estates Sewer Res (340)
D.C. Quarter Cent Tax (924)	878,583	1,055,935	1,126,032	Debt Service Fund (317)
Airport Hangar Fund (401)	15,000	15,000	15,000	CIP Airport (450)
Special Bridge (327)	811,941	600,000	800,000	CIP Fund (450)
CIP Quarter Cent Tax (927)	744,908	753,612	724,368	CIP Fund (450)
Bldg Improvement Fund (336)	95,547	0	0	CIP EMS Bldg Prj (450)
Road & Bridge (203)	1,166,031	1,041,786	450,000	CIP Fund (450)
	5,991,910	4,235,583	4,292,550	

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
100-11	Administration	225,765	313,329	310,054	357,260
100-12	Human Resources	187,797	196,450	188,050	203,263
100-13	Information Systems	82,879	140,652	108,052	144,374
100-14	Building & Grounds	346,685	303,634	323,987	326,318
100-20	Appraisal	62,287	80,299	79,669	82,967
100-40	Code Services	354,047	462,389	403,139	511,529
100-41	Codes Court	2,471	7,500	3,600	8,100
100-50	County Attorney	393,057	444,537	424,367	453,223
100-60	County Clerk	261,668	277,155	267,802	388,698
100-70	County Commission	173,538	173,846	173,746	180,752
100-80	County Counselor	92,562	104,117	95,642	106,588
100-90	Countywide Services	2,306,188	2,401,295	1,875,994	2,073,516
100-95	District Court	360,184	385,697	390,697	391,197
100-180	Community Health	473,424	534,461	507,040	637,138
100-201	Noxious Weed	104,492	122,233	118,583	122,165
100-206	Household Hazardous Waste	15,606	15,400	13,500	14,600
100-229	GIS Mapping	96,465	103,306	100,731	107,201
100-250	Planning & Zoning	178,520	288,644	230,994	304,100
100-260	Register of Deeds	169,380	190,362	189,652	181,882
100-270	Sheriff	3,225,183	3,298,999	3,241,084	3,565,022
100-272	Emergency Management	97,646	184,595	159,594	167,105
100-274	County Jail	2,067,321	2,382,367	2,120,417	2,508,117
100-280	Soil Conservation	44,385	54,385	54,385	54,385
100-300	County Treasurer	234,493	264,041	252,391	266,234
100-301	Administrative Elections	300,122	244,238	274,098	344,813
100-307	Emergency Medical Services	2,496,258	2,846,344	2,842,181	2,768,836
100-311	Employee Benefits	2,474,805	2,870,982	2,825,982	2,993,351
100-312	Employee Benefits PS	2,541,399	3,355,095	2,819,012	2,862,598
100-315	Property & Casualty Insurance	139,437	145,000	145,000	149,350
100-319	Parks & Recreation	10,000	10,000	10,000	10,000
100-333	Attorney Training	1,079	2,000	2,000	2,000
100-401	Airport	222,161	230,358	189,758	231,065
100-405	Economic Development	144,285	158,859	157,359	223,455
100-407	Senior Care	204,536	204,536	204,536	204,536
100-411	Fair Premium / Building	61,881	67,000	67,000	67,000
100-423	Historical Society	22,000	22,000	22,000	22,000
100-425	Mental Health	213,000	213,000	213,000	213,000
100-427	Developmental Disabilities	139,781	139,781	139,781	139,781
Total Expenditures		20,526,786	23,238,886	21,544,877	23,387,518

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	216,809	300,704	300,704	344,635
Contractual Services	7,527	9,350	7,625	9,350
Commodities & Supplies	1,326	2,475	1,550	2,475
Vehicle Operating Expense	103	800	175	800
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	225,765	313,329	310,054	357,260

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4356 Proceeds/Sale Property	0	0	0	0
4403 Open Records Request	1	0	0	0
Total Revenues	1	0	0	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	164,835	166,080	166,080	171,693
Contractual Services	16,662	23,320	15,220	24,820
Commodities & Supplies	5,398	5,750	5,450	5,450
Vehicle Operating Expense	902	1,300	1,300	1,300
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	187,797	196,450	188,050	203,263

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	82,306	125,302	105,302	129,024
Contractual Services	546	12,850	2,350	12,850
Commodities & Supplies	27	2,000	350	2,000
Vehicle Operating Expense	0	500	50	500
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	82,879	140,652	108,052	144,374

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	139,841	115,012	112,612	102,341
Contractual Services	183,669	169,022	191,300	197,900
Commodities & Supplies	23,016	19,400	19,900	25,850
Vehicle Operating Expense	159	200	175	227
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	346,685	303,634	323,987	326,318

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	58,979	65,614	65,614	68,407
Contractual Services	497	10,410	9,755	10,210
Commodities & Supplies	2,811	4,275	4,300	4,350
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	62,287	80,299	79,669	82,967

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4406 Bad Check Fee	60	0	0	0
4410 Fee for Services	34,030	23,200	25,800	6,900
4412 Contractor License Fee	105,475	95,000	108,000	95,000
4413 Permit Fee	314,413	225,000	225,000	225,000
Total Revenues	453,978	343,200	358,800	326,900

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	302,935	350,889	350,289	348,529
Contractual Services	10,345	64,800	11,400	70,700
Commodities & Supplies	8,404	10,700	8,450	11,300
Vehicle Operating Expense	1,861	6,000	3,000	6,000
Capital Outlay	30,502	30,000	0	0
Transfer Out	0	0	30,000	75,000
Total Expenditures	354,047	462,389	403,139	511,529

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4306 Court Fees	180	100	100	100
4307 Codes Court Fees	2,825	500	500	500
4318 Miscellaneous	0	0	0	0
Total Revenues	3,005	600	600	600

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	2,460	7,500	3,600	8,100
Commodities & Supplies	11	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	2,471	7,500	3,600	8,100

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4305 Diversion Fees	34,052	32,000	25,000	32,000
4314 Attorney Court Fee	5,475	4,000	4,000	4,500
4357 Bond Forfeitures	3,561	2,000	2,500	2,000
4356 Proceeds Sale Property	0	0	0	0
4403 Open Records Request	1,088	1,000	750	1,000
Total Revenues	44,176	39,000	32,250	39,500

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	354,938	389,467	389,167	398,223
Contractual Services	19,062	29,800	22,450	32,700
Commodities & Supplies	11,656	22,020	10,500	18,900
Vehicle Operating Expense	1,399	1,250	1,250	1,400
Capital Outlay	6,002	2,000	1,000	2,000
Transfer Out	0	0	0	0
Total Expenditures	393,057	444,537	424,367	453,223

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4253 Wild Animal License	500	0	0	500
4318 Miscellaneous	0	0	0	0
4403 Open Records Request	40	50	0	50
4405 House Moving Permit Fee	100	50	0	0
4410 Fee for Services	89	125	0	90
4413 Permit Fee	1,025	500	0	500
4506 Occupancy/Beer License	300	150	0	150
Total Revenues	2,053	875	0	1,290

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	253,546	258,452	258,452	267,373
Contractual Services	5,010	9,353	6,100	111,725
Commodities & Supplies	2,652	8,050	2,700	8,600
Vehicle Operating Expense	460	1,300	550	1,000
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	261,668	277,155	267,802	388,698

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	156,438	158,046	158,046	163,252
Contractual Services	8,703	9,750	8,350	8,950
Commodities & Supplies	2,429	1,550	1,350	1,550
Vehicle Operating Expense	5,969	4,500	6,000	7,000
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	173,538	173,846	173,746	180,752

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	84,524	86,617	86,617	89,188
Contractual Services	8,038	16,300	8,775	16,200
Commodities & Supplies	0	800	250	800
Vehicle Operating Expense	0	400	0	400
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	92,562	104,117	95,642	106,588

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4318 Miscellaneous	2,802	0	0	0
4322 Compensation to Income	17,995	0	0	0
4323 Cost Share Revenue	4,500	0	0	0
4354 Rental Income	2,000	0	0	0
4356 Sale of Property	1,000	0	0	0
4359 Donations	0	0	0	0
4403 Open Records Fee	0	0	0	0
6001 Transfer In	0	0	0	0
Total Revenues	28,297	0	0	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	74,880	100,000	25,000	100,000
Contractual Services	210,119	1,461,195	1,010,894	883,416
Commodities & Supplies	40,419	88,000	88,000	88,000
Vehicle Operating Expense	1,770	2,750	2,750	2,750
Capital Outlay	138,000	125,000	125,000	125,000
Transfer Out	1,841,000	624,350	624,350	874,350
Total Expenditures	2,306,188	2,401,295	1,875,994	2,073,516

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4306 Court Fees	38,244	33,000	33,000	33,000
4322 Compensation to Income	47,860	39,000	43,000	43,000
4356 Proceeds-Sale of Property	0	0	0	0
4403 Open Records Request	1,553	3,000	2,000	2,000
4407 Access Fees	23,133	18,000	18,000	18,000
Total Revenues	110,790	93,000	96,000	96,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	298,664	335,097	340,597	341,097
Commodities & Supplies	18,520	21,100	20,600	20,600
Vehicle Operating Expense	1,537	2,000	2,000	2,000
Capital Outlay	41,463	27,500	27,500	27,500
Transfer Out	0	0	0	0
Total Expenditures	360,184	385,697	390,697	391,197

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4270 Grants	68,553	71,062	56,644	67,372
4271 Federal Grants	181,759	170,852	185,690	170,595
4334 Returned Checks	0	0	0	0
4359 Donations	2,445	0	0	0
4406 Bad Check Fee	0	0	0	0
4410 Fee for Service	35,771	45,250	42,750	42,750
Total Revenues	288,528	287,164	285,084	280,717

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	365,173	358,176	356,260	437,908
Contractual Services	88,587	99,740	99,985	99,585
Commodities & Supplies	9,785	47,870	32,570	59,220
Vehicle Operating Expense	3,022	7,875	7,725	7,725
Capital Outlay	6,857	20,800	10,500	32,700
Transfer Out	0	0	0	0
Total Expenditures	473,424	534,461	507,040	637,138

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4270 Grants	22,491	22,623	22,623	22,762
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	29,036	30,000	30,000	30,000
Total Revenues	51,527	52,623	52,623	52,762

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	365,173	343,537	341,801	423,016
Contractual Services	15,090	26,490	26,515	26,515
Commodities & Supplies	5,401	8,200	7,900	8,400
Vehicle Operating Expense	1,298	3,000	3,250	3,250
Capital Outlay	6,857	15,000	5,000	25,000
Transfer Out	0	0	0	0
Total Expenditures	393,819	396,227	384,466	486,181

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	0	0	0	0
Commodities & Supplies	17	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	17	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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4270 Grants	20,042	16,378	16,905	25,223
4271 Federal Grants	27,176	26,141	27,101	27,101
4410 Fee for Service	0	500	500	500
Total Revenues	47,218	43,019	44,506	52,824

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	520	1,350	1,350	2,100
Commodities & Supplies	34	1,220	1,220	1,220
Vehicle Operating Expense	1,507	2,000	2,000	2,000
Capital Outlay	0	0	0	2,200
Transfer Out	0	0	0	0
Total Expenditures	2,061	4,570	4,570	7,520

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4270 Grants	5,208	4,439	3,149	4,515
4271 Federal Grants	1,872	3,315	3,315	3,415
4410 Fee for Service	6,734	6,500	6,500	6,500
Total Revenues	13,814	14,254	12,964	14,430

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	747	1,100	1,100	1,100
Commodities & Supplies	0	15,350	2,350	15,350
Vehicle Operating Expense	0	175	175	175
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	747	16,625	3,625	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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4270 Grants	0	0	0	0
4271 Federal Grants	100,783	98,386	107,100	107,100
Total Revenues	100,783	98,386	107,100	107,100

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	14,639	14,459	14,893
Contractual Services	43,521	51,950	52,170	52,170
Commodities & Supplies	865	4,950	3,450	4,950
Vehicle Operating Expense	82	500	500	500
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	44,468	72,039	70,579	72,513

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4270 Grants	5,413	7,622	7,622	0
4271 Federal Grants	15,458	15,476	15,476	0
4410 Fee for Service	0	2,750	2,750	2,750
Total Revenues	20,871	25,848	25,848	2,750

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	0	1,150	1,150	0
Commodities & Supplies	0	700	200	0
Vehicle Operating Expense	0	400	0	0
Capital Outlay	0	300	0	0
Transfer Out	0	0	0	0
Total Expenditures	0	2,550	1,350	0

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4270 Grants	0	0	0	0
Total Revenues	0	0	0	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4270 Grants	2,124	0	0	0
4271 Federal Grants	27,220	27,534	26,698	26,979
Total Revenues	29,344	27,534	26,698	26,979

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	6,038	12,550	12,550	12,550
Commodities & Supplies	449	10,850	10,850	22,550
Vehicle Operating Expense	112	900	900	900
Capital Outlay	0	5,500	5,500	5,500
Transfer Out	0	0	0	0
Total Expenditures	6,600	29,800	29,800	41,500

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4270 Grants	13,276	20,000	6,345	14,872
4271 Federal Grants	9,250	0	6,000	6,000
Total Revenues	22,526	20,000	12,345	20,872

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	21,945	3,150	3,150	3,150
Commodities & Supplies	0	400	400	550
Vehicle Operating Expense	23	900	900	900
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	21,969	4,450	4,450	4,600

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4359 Donation	2,445	0	0	0
4410 Fee for Service	0	5,500	3,000	3,000
Total Revenues	2,445	5,500	3,000	3,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	725	2,000	2,000	2,000
Commodities & Supplies	3,019	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	3,744	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 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	2019 Actual	2020 Budget	2020 Estimate	2021 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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	44,828	45,333	45,333	46,740
Contractual Services	28,375	36,225	35,050	36,425
Commodities & Supplies	30,423	38,775	37,300	37,600
Vehicle Operating Expense	867	1,900	900	1,400
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	104,492	122,233	118,583	122,165

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	14,158	13,650	13,500	13,000
Commodities & Supplies	1,448	1,750	0	1,600
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	15,606	15,400	13,500	14,600

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4403 Open Records Request	406	500	0	500
4410 Fee for Services	0	50	0	50
Total Revenues	406	550	0	550

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	89,703	92,231	92,231	95,251
Contractual Services	3,647	8,375	6,400	8,750
Commodities & Supplies	2,865	1,700	1,900	2,200
Vehicle Operating Expense	250	1,000	200	1,000
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	96,465	103,306	100,731	107,201

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4403 Open Records Fee	0	0	0	0
4410 Fee for Services	20,902	16,000	8,000	10,000
Total Revenues	20,902	16,000	8,000	10,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	162,838	209,544	205,544	211,400
Contractual Services	13,718	62,150	16,050	59,550
Commodities & Supplies	922	6,700	1,950	7,900
Vehicle Operating Expense	1,042	4,250	1,450	4,250
Transfer Out	0	6,000	6,000	21,000
Capital Outlay	0	0	0	0
Total Expenditures	178,520	288,644	230,994	304,100

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4318 Miscellaneous	0	0	0	0
4334 Returned Checks	0	0	0	0
4406 Bad Check Fees	0	0	0	0
4407 Access Fees	33,777	20,000	32,700	33,000
4410 Fee for Services	0	0	0	0
4414 Mortgage Registration Fee	0	0	0	0
4418 Recording Fee	357,485	300,000	360,000	360,000
Total Revenues	391,262	320,000	392,700	393,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	155,791	165,562	165,562	157,082
Contractual Services	13,804	20,300	19,790	20,300
Commodities & Supplies	(312)	4,350	4,150	4,350
Vehicle Operating Expense	97	150	150	150
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	169,380	190,362	189,652	181,882

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4270 Grants	0	0	0	0
4272 Foundation Funding	0	0	0	0
4318 Miscellaneous	4,031	3,000	3,000	3,000
4322 Compensation to Income	3,272	0	0	2,000
4334 Returned Checks	0	0	0	0
4335 Return Cks/Tag Recovery	13	0	0	0
4356 Sale of Property	0	5,000	0	0
4362 MV Records Fee	0	500	0	0
4367 Animal Control	1,223	2,000	500	1,000
4410 Fee for Service	27,729	24,000	10,000	30,000
4438 Processing Fee	29,640	0	15,000	25,000
4440 Fingerprinting Fee	11,764	10,000	5,000	10,000
Total Revenues	77,671	44,500	33,500	71,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	2,101,297	2,108,944	2,108,944	2,342,292
Contractual Services	482,728	550,765	493,040	500,940
Commodities & Supplies	261,343	150,200	199,200	199,200
Vehicle Operating Expense	202,012	219,400	219,900	219,900
Capital Outlay	177,803	269,690	220,000	302,690
Transfer Out	0	0	0	0
Total Expenditures	3,225,183	3,298,999	3,241,084	3,565,022

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4271 Federal Grants	14,400	0	14,400	14,400
Total Revenues	14,400	0	14,400	14,400

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	32,904	84,451	80,000	67,011
Contractual Services	45,206	62,244	46,744	61,244
Commodities & Supplies	15,636	5,900	6,850	6,850
Vehicle Operating Expense	3,899	2,000	2,000	2,000
Capital Outlay	0	30,000	24,000	30,000
Transfer Out	0	0	0	0
Total Expenditures	97,646	184,595	159,594	167,105

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4184 Prisoner Farm In	0	0	0	0
4322 Compensation to Income	1,228	0	0	0
4408 Prisoner Care Fees	160,211	190,000	100,000	190,000
4410 Fee for Services	0	0	0	0
Total Revenues	161,439	190,000	100,000	190,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	1,495,490	1,737,517	1,537,517	1,835,267
Contractual Services	464,488	460,500	462,400	466,500
Commodities & Supplies	98,337	113,850	108,500	113,350
Vehicle Operating Expense	9,006	13,500	7,000	7,000
Capital Outlay	0	57,000	5,000	86,000
Transfer Out	0	0	0	0
Total Expenditures	2,067,321	2,382,367	2,120,417	2,508,117

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	44,385	54,385	54,385	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	54,385	54,385	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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4280 Interest on Investments	168,167	105,000	105,000	120,000
4318 Miscellaneous	3,737	1,300	1,300	2,000
4322 Compen to Income	0	0	0	0
4330 Tax Foreclosure Fee	4,816	10,000	10,000	10,000
4334 Returned Checks	0	0	0	0
4406 Bad Check Fee	300	0	0	0
Total Revenues	177,019	116,300	116,300	132,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	208,477	226,641	226,641	228,834
Contractual Services	22,742	27,500	21,400	27,500
Commodities & Supplies	2,532	8,300	3,250	8,300
Vehicle Operating Expense	741	1,600	1,100	1,600
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	234,493	264,041	252,391	266,234

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4322 Compensation to Income	0	0	0	0
4404 Election Filing Fee	760	500	0	200
4410 Fee for Services	210	350	0	200
Total Revenues	970	850	0	400

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	15,419	80,000	80,000	80,000
Contractual Services	27,404	126,988	157,688	125,038
Commodities & Supplies	6,232	34,750	34,750	37,500
Vehicle Operating Expense	1,068	2,500	1,660	2,275
Capital Outlay	250,000	0	0	0
Transfer Out	0	0	0	100,000
Total Expenditures	300,122	244,238	274,098	344,813

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4272 Foundation Funding	39,828	0	0	0
4322 Compensation to income	5,870	0	0	0
4360 Restitution Payments	148	0	0	0
4401 EMS Fees	1,156,407	1,400,000	1,320,000	1,400,000
4432 Registration Fees	1,164	0	0	0
Total Revenues	1,203,416	1,400,000	1,320,000	1,400,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	1,527,372	1,878,881	1,880,271	1,843,232
Contractual Services	257,943	311,282	312,340	263,693
Commodities & Supplies	207,523	194,901	203,090	201,483
Vehicle Operating Expense	114,861	135,800	121,000	146,000
Capital Outlay	225,139	325,480	325,480	314,428
Transfer Out	163,420	0	0	0
Total Expenditures	2,496,258	2,846,344	2,842,181	2,768,836

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4318 Miscellance	0	0	0	0
4322 Compensation to income	20,848	0	12,832	0
4370 Workers' Comp Refund	0	0	0	0
Total Revenues	20,848	0	12,832	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	2,400,230	2,765,982	2,765,982	2,933,351
Contractual Services	32,353	85,000	40,000	40,000
Commodities & Supplies	(7,778)	20,000	20,000	20,000
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	50,000	0	0	0
Total Expenditures	2,474,805	2,870,982	2,825,982	2,993,351

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	2019 Actual	2020 Budget	2020 Estimate	2021 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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	2,522,399	3,290,095	2,769,012	2,812,598
Contractual Services	19,000	50,000	35,000	35,000
Commodities & Supplies	0	15,000	15,000	15,000
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	2,541,399	3,355,095	2,819,012	2,862,598

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	139,437	145,000	145,000	149,350
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	139,437	145,000	145,000	149,350

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4220 Local Alcohol Liquor Tax	6,715	5,600	0	0
Total Revenues	6,715	5,600	0	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	10,000	10,000	10,000	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	10,000	10,000	10,000	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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4306 Court Fee	1,957	2,000	2,000	2,000
Total Revenues	1,957	2,000	2,000	2,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	886	1,500	1,500	1,700
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	194	500	500	300
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	1,079	2,000	2,000	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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4318 Miscellaneous	0	100	100	100
4353 Fuel Sales	139,874	135,000	135,000	135,000
4354 Rent	12,287	12,750	12,750	12,750
4355 Hangar Rent	40,950	40,000	40,000	40,000
Total Revenues	193,112	187,850	187,850	187,850

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	153	153	153	160
Contractual Services	38,067	37,655	31,905	38,805
Commodities & Supplies	135,008	137,100	102,700	137,100
Vehicle Operating Expense	186	450	0	0
Capital Outlay	18,747	5,000	5,000	5,000
Transfer Out	30,000	50,000	50,000	50,000
Total Expenditures	222,161	230,358	189,758	231,065

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
4322 Compensation to Income	1,275	0	0	0
4323 Cost Share Revenue	1,415	2,500	2,000	2,000
4374 Sponsorship	0	0	500	500
4432 Registration Fees	0	0	0	0
Total Revenues	2,690	2,500	2,500	2,500

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	88,748	91,834	91,834	107,030
Contractual Services	23,862	32,925	31,580	79,680
Commodities & Supplies	886	3,550	3,550	6,000
Vehicle Operating Expense	4,788	4,550	4,395	4,745
Capital Outlay	0	0	0	0
Transfer Out	26,000	26,000	26,000	26,000
Total Expenditures	144,285	158,859	157,359	223,455

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	204,536	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	204,536	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	2019 Actual	2020 Budget	2020 Estimate	2021 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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	18,881	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	18,881	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	2019 Actual	2020 Budget	2020 Estimate	2021 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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	213,000	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	213,000	213,000	213,000	213,000

100-427 | DEVELOPMENTAL 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	2019 Actual	2020 Budget	2020 Estimate	2021 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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	1,329,808	844,862	785,906	306,306
Ad Valorem Tax	3,173,496	3,701,899	3,627,861	4,658,347
Delinquent Tax	59,270	50,000	50,000	50,000
4033 16/20 Motor Vehicle Tax	0	8,848	8,848	9,973
4154 Motor Vehicle Tax	437,850	382,119	382,119	416,336
4164 Recreational Vehicle Tax	9,456	7,968	7,968	8,947
4174 Commerical Vehicle	18,274	15,996	15,996	17,720
4184 Watercraft Tax	0	3,707	0	4,503
4204 Payment In Lieu of Tax	6,240	6,690	6,690	6,690
4208 Special Sales Tax	2,079,215	2,115,000	2,115,000	2,115,000
4210 City/County Gas Tax	1,330,928	1,298,015	1,298,015	1,298,015
4251 Rntl Excise Tax Distribution	48	25	25	25
4218 State Local Rev Sharing	0	0	0	0
4318 Miscellaneous	0	0	0	0
4322 Compensation to Income	81,687	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	0	0	0	0
4438 Processing Fee	25,680	0	0	0
Total Resources	8,551,952	8,570,129	8,433,428	9,026,862
Less Expenditures	7,766,046	8,127,122	8,127,122	8,360,705
Balance Forward	785,906	443,007	306,306	666,157
EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	2,130,600	2,218,122	2,218,122	2,196,705
Contractual Services	291,724	240,650	240,650	240,650
Commodities & Supplies	3,173,136	2,878,350	3,316,564	4,233,350
Vehicle Operating Expense	629,960	810,000	810,000	820,000
Capital Outlay	374,595	500,000	500,000	420,000
Transfer Out	1,166,031	1,480,000	1,041,786	450,000
Total Expenditures	7,766,046	8,127,122	8,127,122	8,360,705

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	344,755	280,891	283,926	166,696
Ad Valorem Tax	278,341	278,000	277,805	1,013,910
Delinquent Tax	12,682	7,500	6,000	10,000
4033 16/20 Motor Vehicle Tax	2,468	778	700	764
4154 Motor Vehicle Tax	70,042	33,590	33,000	31,881
4164 Recreational Vehicle Tax	1,513	700	700	685
4174 Commercial Vehicle	2,923	1,406	1,400	1,357
4184 Watercraft Tax	0	326	0	345
4204 Payment in Lieu of Tax	549	0	0	0
4251 Rntl Excise Tax Distribution	8	0	0	0
6001 Transfer Bonds 359	577,808	957,283	451,476	455,077
6001 Transfer Bonds 361	300,775	0	102,775	102,775
6001 Transfer Bonds 364	0	0	75,437	111,630
6001 Transfer Bonds 365	0	0	426,247	356,550
Total Resources	1,591,863	1,560,474	1,659,465	2,251,670
Less Expenditures	1,307,938	1,542,769	1,492,769	2,133,281
Balance Forward	283,926	17,705	166,696	118,389

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	1,307,938	1,542,769	1,492,769	2,133,281
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	1,307,938	1,542,769	1,492,769	2,133,281

317-317 | DEBT SERVICES

OPERATING BUDGET - EXPENDITURE DETAIL					
CODE	DESCRIPTION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
Contractual Services					
2033	Debt Principal	691,000	1,021,000	1,021,000	1,212,000
2037	Interest on Debt	616,936	471,769	471,769	821,281
2044	Contingency	0	0	0	0
2047	Fees on Debt Service	1	50,000	0	100,000
		1,307,938	1,542,769	1,492,769	2,133,281
TOTAL BUDGET		1,307,938	1,542,769	1,492,769	2,133,281

STATEMENT OF INDEBTEDNESS							
DEBT	ISS	EXP	RATE	AMOUNT ISSUED	BALANCE 01/01/2020	2020 PAYMENT	2021 PAYMENT
General Obligation Bonds							
2013A Refunding Bonds	07/13	09/23	2.38%	1,355,000	315,000	80,000	75,000
2015A Refunding Bonds	06/15	09/30	2.97%	284,000	207,000	16,000	17,000
2019A Refunding Bonds	12/19	09/32	1.77%	6,000,000	6,000,000	0	330,000
<i>Total G.O. Bonds</i>				<i>7,639,000</i>	<i>6,522,000</i>	<i>96,000</i>	<i>422,000</i>
Revenue Bonds							
2014 PBC Bonds	12/14	09/32	3.26%	6,340,000	8,390,000	320,000	330,000
2015 PBC Bonds	12/15	09/40	3.38%	2,790,000	8,055,000	0	0
2016 PBC Bonds	06/16	09/24	1.39%	2,350,000	1,525,000	295,000	290,000
2020A PBC Rev Bonds	01/20	09/37	2.68%	3,660,000	0	0	0
2020B PBC Rev Bonds	01/20	09/39	3.02%	5,330,000	0	310,000	170,000
<i>Total Revenue Bonds</i>				<i>20,470,000</i>	<i>17,970,000</i>	<i>925,000</i>	<i>790,000</i>
Other Bonds							
<i>Total Other Bonds</i>				<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total Indebtedness				28,109,000	24,492,000	1,021,000	1,212,000

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	88,917	29,843	45,518	50,213
Ad Valorem Tax	432,750	503,625	493,553	440,527
Delinquent Tax	8,418	7,000	7,000	7,000
4033 16/20 Motor Vehicle Tax	1,200	1,211	1,417	1,357
4154 Motor Vehicle Tax	65,655	52,283	54,283	56,640
4164 Recreational Vehicle Tax	1,418	1,090	1,304	1,217
4174 Commerical Vehicle	2,740	2,189	2,575	2,411
4184 Watercraft Tax	0	507	647	613
4204 Payment in Lieu of Tax	853	800	845	800
4251 Rntl Excise Tax Distribution	7	0	0	0
4322 Compensation to Income	0	0	0	0
4403 Open Records Request	0	100	100	100
4410 Fee for Service	12,157	7,500	7,000	7,100
4410 Neighborhood Revit. Fee	650	0	500	500
6001 Cancell Encumbrances	0	0	0	0
Total Resources	614,765	606,148	614,741	568,478
Less Expenditures	569,247	577,294	564,528	552,316
Balance Forward	45,518	28,854	50,213	16,162

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	523,154	494,339	485,702	472,585
Contractual Services	11,993	43,705	43,726	45,331
Commodities & Supplies	5,664	6,850	5,700	5,000
Vehicle Operating Expense	3,436	7,400	4,400	4,400
Capital Outlay	0	0	0	0
Transfer Out	25,000	25,000	25,000	25,000
Total Expenditures	569,247	577,294	564,528	552,316

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	60,455	43,572	52,671	42,448
Ad Valorem Tax	727,726	514,657	504,364	760,379
Delinquent Tax	13,038	10,000	10,000	10,000
4033 16/20 Motor Vehicle Tax	1,911	2,035	2,000	1,387
4154 Motor Vehicle Tax	99,775	87,869	94,000	57,881
4164 Recreational Vehicle Tax	2,155	1,832	2,000	1,244
4174 Commerical Vehicle	4,164	3,678	3,975	2,464
4184 Watercraft Tax	0	852	0	626
4204 Payment in Lieu of Tax	1,435	0	1,438	500
4251 Rntl Excise Tax Distribution	11	0	0	0
Total Resources	910,671	664,495	670,448	876,929
Less Expenditures	858,000	628,000	628,000	828,000
Balance Forward	52,671	36,495	42,448	48,929

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	40,761	15,000	45,000	15,000
Commodities & Supplies	1,262	13,000	13,000	13,000
Vehicle Operating Expense	0	0	0	0
Capital Outlay	4,036	0	0	0
Transfer Out	811,941	600,000	570,000	800,000
Total Expenditures	858,000	628,000	628,000	828,000

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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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	129,773	122,772	137,802	126,202
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	15,000	18,000	18,000	18,000
Total Resources	144,773	140,772	155,802	144,202
Less Expenditures	6,970	50,000	29,600	54,600
Balance Forward	137,802	90,772	126,202	89,602

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	6,970	20,000	24,600	24,600
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	30,000	5,000	30,000
Transfer Out	0	0	0	0
Total Expenditures	6,970	50,000	29,600	54,600

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	197,183	217,183	132,474	152,474
4353 Fuel Sales	496,084	800,000	800,000	800,000
Total Resources	693,266	1,017,183	932,474	952,474
Less Expenditures	560,792	795,363	780,000	797,363
Balance Forward	132,474	221,820	152,474	155,111

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	0	1,500	1,500	23,500
Commodities & Supplies	517,592	781,000	765,637	761,000
Vehicle Operating Expense	36,504	12,863	12,863	12,863
Capital Outlay	6,696	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	560,792	795,363	780,000	797,363

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	22,853	23,553	23,553	22,703
4190 Special Assessments	17,000	18,000	17,000	18,000
Total Resources	39,853	41,553	40,553	40,703
Less Expenditures	16,300	20,200	17,850	25,000
Balance Forward	23,553	21,353	22,703	15,703

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	14,823	15,900	14,900	17,400
Commodities & Supplies	1,477	4,300	2,950	4,800
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	2,800
Total Expenditures	16,300	20,200	17,850	25,000

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	1,899	699	299	(1,000)
Total Resources	1,899	699	299	(1,000)
Less Expenditures	1,600	1,400	1,299	1,700
Balance Forward	299	(701)	(1,000)	(2,700)

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	1,600	1,400	1,299	1,700
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	1,600	1,400	1,299	1,700

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	32,425	35,268	38,245	41,089
4190 Special Assessment	34,336	35,000	34,779	43,000
4191 Delinquent Sp Assess	222	0	665	0
Total Resources	66,982	70,268	73,689	84,089
Less Expenditures	28,737	35,000	32,600	43,000
Balance Forward	38,245	35,268	41,089	41,089

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	19,139	25,500	21,100	35,500
Commodities & Supplies	1,699	4,300	3,600	4,500
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	7,900	5,200	7,900	3,000
Total Expenditures	28,737	35,000	32,600	43,000

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	20,974	30,274	20,634	4,834
4190 Special Assessments	2,585	5,000	5,500	5,000
4191 Delinquent Assessments	2,095	0	0	0
4419 User Fees	42,440	47,000	47,000	48,000
4334 Returned Checks	25	0	0	0
Total Resources	68,119	82,274	73,134	57,834
Less Expenditures	47,485	68,300	68,300	57,800
Non-Appropriated Balance				0
Balance Forward	20,634	13,974	4,834	34

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	43,596	59,500	61,300	49,000
Commodities & Supplies	3,889	8,800	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	47,485	68,300	68,300	57,800

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	176,886	230,774	9,707	63,595
4213 E-911 Fee	237,972	251,103	228,276	251,103
4280 Interest on Idle Funds	1,787	625	612	625
Total Resources	416,645	482,502	238,595	315,323
Less Expenditures	406,938	310,000	175,000	310,000
Balance Forward	9,707	172,502	63,595	5,323

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	138,949	285,000	150,000	285,000
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	267,989	25,000	25,000	25,000
Transfer Out	0	0	0	0
Total Expenditures	406,938	310,000	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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	0	12,000	0	0
4238 MV Registration	278,443	312,000	312,000	313,832
4246 MV Lienholders Payments	5,162	5,000	5,000	5,000
4250 MV Rental Excise Tax	(69)	0	0	0
4251 Rntl Excise Tax Distributio	0	0	0	0
4318 Miscellaneous	2,800	3,000	3,000	3,000
4335 Return Ck/Tax Recvy Fee	13	0	0	0
4423 Facility Fee	58,878	65,000	65,000	115,000
4426 Driver License Fee	18,261	15,000	15,000	15,000
Total Resources	363,486	412,000	400,000	451,832
Less Expenditures	363,486	400,000	400,000	451,832
Balance Forward	0	12,000	0	(0)

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	337,083	349,000	349,000	400,832
Contractual Services	13,628	25,600	25,600	25,600
Commodities & Supplies	11,962	12,600	12,600	12,600
Vehicle Operating Expense	813	2,800	2,800	2,800
Capital Outlay	0	10,000	10,000	10,000
Transfer Out	0	0	0	0
Total Expenditures	363,486	400,000	400,000	451,832

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	29,797	29,511	29,511	22,611
6001 Transfer from Countywide	275,000	424,350	367,950	424,350
Total Resources	304,797	453,861	397,461	446,961
Less Expenditures	275,286	434,350	374,850	434,350
Balance Forward	29,511	19,511	22,611	12,611

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	213,710	219,900	212,000	219,900
Commodities & Supplies	35,006	63,650	6,450	63,650
Vehicle Operating Expense	0	0	0	0
Capital Outlay	26,571	150,800	156,400	150,800
Transfer Out	0	0	0	0
Total Expenditures	275,286	434,350	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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	8,279	4,209	6,462	3,392
4208 Special Sales Tax	2,362	1,500	2,500	2,500
4318 Miscellaneous	0	0	0	0
4354 Rent	12,525	11,880	11,880	11,880
Total Resources	23,166	17,589	20,842	17,772
Less Expenditures	16,704	17,450	17,450	17,450
Balance Forward	6,462	139	3,392	322

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	1,704	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	16,704	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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	51,574	39,574	38,303	26,303
4220 Local Alcohol Liquor Tax	31,729	36,000	33,000	36,000
Total Resources	83,303	75,574	71,303	62,303
Less Expenditures	45,000	45,000	45,000	45,000
Non-Appropriated Balance				
Balance Forward	38,303	30,574	26,303	17,303

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	174,116	206,199	165,600	113,334
4270 Grants	398,828	450,963	400,000	425,000
4410 Fee for Service	23,235	20,000	20,000	20,000
Total Resources	596,179	677,162	585,600	558,334
Less Expenditures	430,579	478,134	472,266	519,044
Balance Forward	165,600	199,028	113,334	39,290

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	268,371	303,285	298,061	343,865
Contractual Services	154,257	170,083	169,651	170,579
Commodities & Supplies	3,938	2,697	2,554	2,550
Vehicle Operating Expense	2,121	2,069	2,000	2,050
Capital Outlay	1,892	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	430,579	478,134	472,266	519,044

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	50,209	107,113	72,142	22,171
4270 Grants	437,515	464,357	425,000	475,000
4322 Compensation to income	89	0	0	0
4410 Fee for Service	5,444	4,500	5,000	5,000
Total Resources	493,258	575,970	502,142	502,171
Less Expenditures	421,116	492,778	479,971	453,363
Balance Forward	72,142	83,192	22,171	48,808

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	364,892	413,655	407,040	379,946
Contractual Services	43,684	68,256	62,237	62,967
Commodities & Supplies	3,941	3,531	3,631	3,400
Vehicle Operating Expense	7,521	7,336	7,063	7,050
Capital Outlay	1,078	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	421,116	492,778	479,971	453,363

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	59,143	57,120	88,919	89,142
4270 Grants	29,961	90,152	90,152	90,152
Total Resources	89,103	147,272	179,071	179,294
Less Expenditures	184	101,208	89,929	90,063
Balance Forward	88,919	46,064	89,142	89,231

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	184	65,083	64,804	67,363
Contractual Services	0	35,825	24,825	22,350
Commodities & Supplies	0	300	300	350
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	184	101,208	89,929	90,063

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	571,756	303,756	250,296	182,296
4418 Recording Fee	54,114	40,000	40,000	40,000
6001 Transfer in GF	0	0	0	0
6001 Transfer in Reappraisal	25,000	25,000	25,000	0
6001 Transfer in	0	0	0	0
6001 Transfer in Adm Election	0	0	0	0
Total Resources	650,870	368,756	315,296	222,296
Less Expenditures	400,574	460,000	133,000	0
Balance Forward	250,296	(91,244)	182,296	222,296

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	112,835	125,000	50,000	0
Commodities & Supplies	10,326	70,000	33,000	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	277,412	265,000	50,000	0
Transfer Out	0	0	0	0
Total Expenditures	400,574	460,000	133,000	0

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	3,442,306	3,319,562	2,865,949	2,743,205
4272 Federal Grants	305,125	0	10,236	0
4322 Compensation to Income	750	0	0	0
4323 Cost Share Revenue	9,603	0	0	0
4356 Proceeds-Property Sale	0	0	311,000	0
6001 Transfer in EMS Addition	(1,080,444)	0	446,427	0
6001 Transfer from Sales Tax	1,080,444	0	575,000	0
6001 Transfer from Airport	2,863,427	0	35,000	0
6001 Transfer from R&B	0	0	786,574	0
6001 Transfer from SB	0	0	861,600	0
Total Resources	6,621,210	3,319,562	5,891,785	2,743,205
Less Expenditures	3,755,262	0	3,148,581	0
Balance Forward	2,865,949	3,319,562	2,743,205	2,743,205

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	2,000	0	600	0
Commodities & Supplies	6,551	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	3,746,711	0	3,147,981	0
Transfer Out	0	0	0	0
Total Expenditures	3,755,262	0	3,148,581	0

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	576,938	776,938	822,724	704,733
4208 Special Sales Tax	1,124,368	1,100,000	1,100,000	1,100,000
Total Resources	1,701,306	1,876,938	1,922,724	1,804,733
Less Expenditures	878,583	1,250,000	1,217,991	1,126,032
Balance Forward	822,724	626,938	704,733	678,701

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	0	0	162,056	0
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	878,583	1,250,000	1,055,935	1,126,032
Total Expenditures	878,583	1,250,000	1,217,991	1,126,032

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	53,612	53,612	77,980	24,368
4208 Special Sales Tax	1,124,368	1,200,000	1,200,000	1,200,000
Total Resources	1,177,980	1,253,612	1,277,980	1,224,368
Less Expenditures	1,100,000	1,253,612	1,253,612	1,224,368
Balance Forward	77,980	0	24,368	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	355,092	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	744,908	753,612	753,612	724,368
Total Expenditures	1,100,000	1,253,612	1,253,612	1,224,368

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314-314 | LAW ENFORCEMENT TRUST

BUDGET SUMMARY			
Resources	2017 Actual	2018 Actual	2019 Actual
<i>Fund Balance January 1st</i>	872	1,746	2,394
4000 Revenues	874	1,048	0
Total Revenues	874	1,048	0
Contractual Services	0	0	0
Commodities & Supplies	0	400	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	0	400	0
Balance Forward	1,746	2,394	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	2017 Actual	2018 Actual	2019 Actual
<i>Fund Balance January 1st</i>	2,040	3,190	5,598
4000 Revenues	1,625	2,408	910
Total Revenues	1,625	2,408	910
Contractual Services	0	0	2,400
Commodities & Supplies	475	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	475	0	2,400
Balance Forward	3,190	5,598	4,108

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.

324-270 | OFFENDER REGISTRATION

BUDGET SUMMARY			
Resources	2017 Actual	2018 Actual	2019 Actual
<i>Fund Balance January 1st</i>	10,530	15,703	23,823
4000 Revenues	9,540	10,320	10,000
Total Revenues	9,540	10,320	10,000
Contractual Services	1,800	2,200	0
Commodities & Supplies	2,568	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	4,368	2,200	0
Balance Forward	15,703	23,823	33,823

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.

330-405 | ECONOMIC DEVELOPMENT RESERVE

BUDGET SUMMARY			
Resources	2017 Actual	2018 Actual	2019 Actual
<i>Fund Balance January 1st</i>	200,000	226,000	252,000
4000 Revenues	26,000	26,000	52,000
Total Revenues	26,000	26,000	52,000
Contractual Services	0	0	41,855
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	41,855
Balance Forward	226,000	252,000	262,145

PRIMARY FUNCTION:

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

331-331 | SPECIAL MACHINERY RESERVE

BUDGET SUMMARY			
Resources	2017 Actual	2018 Actual	2019 Actual
<i>Fund Balance January 1st</i>	287,562	409,974	593,401
4000 Revenues	135,000	299,029	19,284
Total Revenues	135,000	299,029	19,284
Contractual Services	12,588	0	22,832
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	115,602	333,699
Transfer to	0	0	0
Total Expenditures	12,588	115,602	356,531
Balance Forward	409,974	593,401	256,154

PRIMARY FUNCTION:

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

336 | SPECIAL BUILDING IMPROVEMENT RESERVE

BUDGET SUMMARY			
Resources	2017 Actual	2018 Actual	2019 Actual
<i>Fund Balance January 1st</i>	797,973	1,309,332	1,630,124
4000 Revenues	848,229	878,741	70,006
Total Revenues	848,229	878,741	70,006
Contractual Services	22,256	23,344	21,103
Commodities & Supplies	14,614	4,815	9,225
Vehicle Operating Expense	0	0	0
Capital Outlay	0	83,363	45,164
Transfer to	300,000	446,427	95,547
Total Expenditures	336,870	557,949	171,039
Balance Forward	1,309,332	1,630,124	1,529,092

PRIMARY FUNCTION:

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

337 | SPECIAL RETIREMENT RESERVE

BUDGET SUMMARY			
Resources	2017 Actual	2018 Actual	2019 Actual
<i>Fund Balance January 1st</i>	200,000	300,000	300,000
4000 Revenues	100,000	0	50,000
Total Revenues	100,000	0	50,000
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	300,000	300,000	350,000

PRIMARY FUNCTION:

A reserve to offset unfunded, earned employee benefits.

340 | CLUB ESTATE SEWER RESERVE

BUDGET SUMMARY			
Resources	2017 Actual	2018 Actual	2019 Actual
<i>Fund Balance January 1st</i>	35,076	34,136	34,136
4000 Revenues	0	0	0
Total Revenues	0	0	0
Contractual Services	940	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	940	0	0
Balance Forward	34,136	34,136	34,136

PRIMARY FUNCTION:

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

341 | WALNUT CREEK SEWER RESERVE

BUDGET SUMMARY			
Resources	2017 Actual	2018 Actual	2019 Actual
<i>Fund Balance January 1st</i>	17,424	25,324	33,224
4000 Revenues	7,900	7,900	7,900
Total Revenues	7,900	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	25,324	33,224	41,124

PRIMARY FUNCTION:

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

360 | CLERK TECH FUND

BUDGET SUMMARY			
Resources	2017 Actual	2018 Actual	2019 Actual
<i>Fund Balance January 1st</i>	27,008	35,046	47,967
4000 Revenues	13,038	12,922	13,585
Total Revenues	13,038	12,922	13,585
Contractual Services	5,000	0	0
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	44,245
Transfer to	0	0	0
Total Expenditures	5,000	0	44,245
Balance Forward	35,046	47,967	17,307

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	2017 Actual	2018 Actual	2019 Actual
<i>Fund Balance January 1st</i>	26,168	38,249	50,635
4000 Revenues	13,038	12,922	13,473
Total Revenues	13,038	12,922	13,473
Contractual Services	529	0	590
Commodities & Supplies	428	535	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	15,766
Transfer to	0	0	0
Total Expenditures	957	535	16,356
Balance Forward	38,249	50,635	47,752

PRIMARY FUNCTION:

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

451 | INSURANCE REIMBURSEMENTS

BUDGET SUMMARY			
Resources	2017 Actual	2018 Actual	2019 Actual
<i>Fund Balance January 1st</i>	0	0	140,107
4000 Revenues	0	140,107	140,107
Total Revenues	0	140,107	140,107
Contractual Services	0	0	0
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	30,243
Capital Outlay	0	0	85,799
Transfer to	0	0	0
Total Expenditures	0	0	116,042
Balance Forward	0	140,107	164,172

PRIMARY FUNCTION:

A fund to provide a resource for property loss reimbursement.

904 | DETENTION CENTER PROJECT

BUDGET SUMMARY			
Resources	2016 Actual	2017 Actual	2018 Actual
<i>Fund Balance January 1st</i>	421,973	21,770	395,533
4000 Revenues	317,272	700,987	0
Total Revenues	317,272	700,987	0
Contractual Services	69,198	19,784	0
Commodities & Supplies	4,621	9,711	0
Vehicle Operating Expense	0	0	0
Capital Outlay	643,657	146,435	300,943
Transfer to	0	151,294	0
Total Expenditures	717,476	327,224	300,943
Balance Forward	21,770	395,533	94,590

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.

905 | ESCROW

BUDGET SUMMARY			
Resources	2017 Actual	2018 Actual	2019 Actual
<i>Fund Balance January 1st</i>	23,900	24,900	22,700
4000 Revenues	7,262	12,098	54,511
Total Revenues	7,262	12,098	54,511
Contractual Services	6,262	14,298	3,350
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	6,262	14,298	3,350
Balance Forward	24,900	22,700	73,861

PRIMARY FUNCTION:

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

909 | 800 MHz RADIO SYSTEM

BUDGET SUMMARY			
Resources	2017 Actual	2018 Actual	2019 Actual
<i>Fund Balance January 1st</i>	0	0	602,800
4000 Revenues	0	685,000	8,167,879
Total Revenues	0	685,000	8,167,879
Contractual Services	0	0	328,287
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	82,200	7,955,602
Transfer to	0	0	0
Total Expenditures	0	82,200	8,283,889
Balance Forward	0	602,800	486,790

PRIMARY FUNCTION:

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

990 | SHERIFF GRANT FUND

BUDGET SUMMARY			
Resources	2017 Actual	2018 Actual	2019 Actual
<i>Fund Balance January 1st</i>	0	0	0
4000 Revenues	0	87	74,849
Total Revenues	0	87	74,849
Contractual Services	0	0	0
Commodities & Supplies	0	0	9,425
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	63,424
Transfer to	0	0	0
Total Expenditures	0	0	72,849
Balance Forward	0	87	2,000

PRIMARY FUNCTION:

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

993| COPS FOR TOTS

BUDGET SUMMARY			
Resources	2017 Actual	2018 Actual	2019 Actual
<i>Fund Balance January 1st</i>	28,716	41,144	38,584
4000 Revenues	24,021	17,493	19,025
Total Revenues	24,021	17,493	19,025
Contractual Services	2,868	7,074	6,334
Commodities & Supplies	8,725	12,978	18,009
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	11,594	20,053	24,343
Balance Forward	41,144	38,584	33,266

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	2017 Actual	2018 Actual	2019 Actual
<i>Fund Balance January 1st</i>	5,658	7,124	7,869
4000 Revenues	5,020	4,980	4,605
Total Revenues	5,020	4,980	4,605
Contractual Services	540	824	0
Commodities & Supplies	3,014	3,410	2,988
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	3,554	4,234	2,988
Balance Forward	7,124	7,869	9,486

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

998 | SMALL BUSINESS GRANT

BUDGET SUMMARY			
Resources	2017 Actual	2018 Actual	2019 Actual
<i>Fund Balance January 1st</i>	9,471	17,471	21,471
4000 Revenues	9,250	5,750	0
Total Revenues	9,250	5,750	0
Contractual Services	1,250	1,750	21,471
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	1,250	1,750	21,471
Balance Forward	17,471	21,471	0

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.

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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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	29,485	20,945	38,046	21,081
Ad Valorem Tax	708,719	750,250	734,106	832,003
Delinquent Tax	9,469	8,000	10,000	8,000
4033 16/20 Motor Vehicle Tax	2,210	2,397	2,150	3,001
4154 Motor Vehicle Tax	74,415	86,829	73,000	85,674
4164 Recreational Vehicle Tax	1,951	2,259	1,850	2,251
4174 Commercial Vehicle	3,680	4,305	3,800	4,357
4318 Miscellaneous	0	0	0	1,226
4322 Compensation to Income	3,359	2,500	0	2,500
4323 Cost Share Revenue	1,600	0	0	0
4356 Proceeds Sale Property	10,350	0	0	0
Total Resources	845,237	877,485	862,952	960,093
Less Expenditures	807,191	883,251	841,871	952,425
Balance Forward	38,045	(5,766)	21,081	7,668

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	332,290	442,051	447,551	439,425
Commodities & Supplies	38,567	106,250	124,985	130,650
Vehicle Operating Expense	15,335	49,450	54,559	43,850
Capital Outlay	4,000	10,500	10,500	10,500
Transfer Out	417,000	275,000	204,276	328,000
Total Expenditures	807,191	883,251	841,871	952,425

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	393,445	460,171	685,494	712,770
4322 Compensation to income	1,882	0	0	0
4356 Sale of Property	0	0	0	0
6001 Transfer In	417,000	275,000	204,276	328,000
Total Resources	812,327	735,171	889,770	1,040,770
Less Expenditures	126,833	655,030	177,000	1,040,000
Balance Forward	685,494	80,141	712,770	770

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	0	0	0	0
Commodities & Supplies	2,952	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	123,881	655,030	177,000	1,040,000
Transfer Out	0	0	0	0
Total Expenditures	126,833	655,030	177,000	1,040,000

415-415 | FIRE DISTRICT NO. 2 OPERATIONS & EQUIPMENT

PRIMARY FUNCTION AND OBJECTIVE:

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

REVENUE BUDGET SUMMARY				
Resources	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	12,561	10,274	12,858	8,598
Ad Valorem Tax	180,463	189,950	185,902	0
Delinquent Tax	3,117	0	2,000	2,500
4030 Watercraft Tax	0	0	0	300
4033 16/20 Motor Vehicle Tax	597	656	638	592
4154 Motor Vehicle Tax	24,426	23,314	24,500	22,565
4164 Recreational Vehicle Tax	642	556	550	547
4174 Commercial Vehicle	355	502	525	315
Total Resources	222,161	225,252	226,973	35,417
Less Expenditures	209,303	223,375	218,375	363,350
Balance Forward	12,858	1,877	8,598	(327,933)

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	201,803	214,875	209,875	251,850
Commodities & Supplies	0	1,000	1,000	1,000
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	7,500	7,500	7,500	110,500
Total Expenditures	209,303	223,375	218,375	363,350

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	170,666	166,166	166,166	276,666
6001 Transfer In	7,500	7,500	110,500	8,000
Total Resources	178,166	173,666	276,666	284,666
Less Expenditures	12,000	173,665	0	284,166
Balance Forward	166,166	1	276,666	500

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 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	12,000	173,665	0	284,166
Transfer Out	0	0	0	0
Total Expenditures	12,000	173,665	0	284,166

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	1,527	1,374	2,246	2,091
Ad Valorem Tax	2,728	2,393	2,345	1,315
Delinquent Tax	296	0	330	0
4033 16/20 Motor Vehicle Tax	26	22	20	20
4154 Motor Vehicle Tax	675	628	600	533
4164 Recreational Vehicle Tax	0	0	0	0
4174 Commercial Vehicle	45	61	50	33
4184 Watercraft Tax	0	10	0	8
Total Resources	5,297	4,488	5,591	4,000
Less Expenditures	3,052	4,475	3,500	4,000
Balance Forward	2,246	13	2,091	(0)

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	3,052	4,475	3,500	4,000
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	3,052	4,475	3,500	4,000

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
<i>Fund Balance January 1st</i>	2,492	3,541	4,935	3,687
Ad Valorem Tax	7,478	4,627	4,526	4,932
Delinquent Tax	539	50	650	50
4033 16/20 Motor Vehicle Tax	2	7	2	14
4154 Motor Vehicle Tax	1,112	1,122	1,040	647
4164 Recreational Vehicle Tax	43	33	20	18
4174 Commercial Vehicle	12	16	14	6
4030 Watercraft Tax	0	0	0	3
Total Resources	11,677	9,396	11,187	9,357
Less Expenditures	6,742	9,300	7,500	9,000
Balance Forward	4,935	96	3,687	357

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Services	0	0	0	0
Contractual Services	6,742	9,300	7,500	9,000
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	6,742	9,300	7,500	9,000

SECTION SEVEN | APPENDICES

Appendix A: Budget and Levy Documents.....	101
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APPENDIX A | BUDGET & LEVY DOCUMENTS

State of Kansas
County

CERTIFICATE

2021

To the Clerk of Miami County, State of Kansas

We, the undersigned, officers of

Miami County

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2021 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2021		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	23,387,519	14,747,421	
Debt Service	10-113	8	2,133,281	1,013,910	
Road & Bridge	68-5,101	9	8,360,705	4,461,824	
Reappraisal	79-1482	10	552,316	452,309	
Special Bridge	68-1135	10	828,000	761,658	
Solid Waste (207)		11	54,600		
County Fuel (211)		11	797,363		
Club Estates Sewer (230)		12	25,000		
Club Estates Lights (231)		12	1,700		
Walnut Creek Sewer (232)		13	43,000		
Bucyrus Sewer (234)		13	57,800		
Emergency 9-1-1 (310)		14	310,000		
Motor Vehicle (323)		14	451,832		
Special Equipment (332)	(Non Budgeted in 2021)				
Technology Plan (335)		15	434,350		
Airport FAA Hangar (401)		16	17,450		
Special Alcohol (431)		16	45,000		
D.C. Sales Tax (924)		17	1,126,032		
CIP Sales Tax (927)		17	1,224,368		
Community Corr Adult (984)		18	519,044		
Community Corr JUV (985)		18	453,363		
Community Corr JUVR (986)		19	90,063		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Non-Budgeted Funds-C		22			
Non-Budgeted Funds-D		23			
Non-Budgeted Funds-E		24			
Non-Budgeted Funds-F		25			
Totals		xxxxx	40,912,786	21,437,121	
Budget Summary		26			
Budget Summary2					
Neighborhood Revitalization Rebate					
					County Clerk's Use Only
					Nov 1, 2020 Total Assessed Valuation

Assisted by:

Tax Lid Limit (from Computation Tab)
Does the County need to hold an election?

22,468,082
NO

Address:

Email:

Attest: Aug 5 2020

County Clerk
Stacy Weaver
Deputy



David Halliday
Phil Dixon
Rob Roberts
George Pref
Governing Body

APPENDIX A | BUDGET & LEVY DOCUMENTS

State of Kansas
Special District

CERTIFICATE

2021

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 2021; and (3) the
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

Table of Contents:		Page No.	2021 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2021		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	952,425	832,003	
Debt Service	10-113				
Equipment Fund		7	1,040,000		
		7			
Totals		xxxxxxx	1,992,425	832,003	
Budget Summary		8			County Clerk's Use Only
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?			Yes		Nov. 1, 2020 Total Assessed Valuation

Assisted by:

Address:

Email:

Attest: Aug 5, 2020

Dacey Deener, Deputy
County Clerk



Governing Body

CPA Summary

APPENDIX A | BUDGET & LEVY DOCUMENTS

State of Kansas
Special District

CERTIFICATE

2021

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 2021; and (3) the
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

		2021 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2021		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	363,350	331,213	
Debt Service	10-113				
Equipment Fund		7	284,166		
		7			
Totals		xxxxxxxx	647,516	331,213	
Budget Summary		8			County Clerk's Use Only
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?			Yes		Nov. 1, 2020 Total Assessed Valuation

Assisted by:

Address:

Email:

David Hallap
[Signature]
THE NIXON
George Prig
Robb *Robb*

Attest: Aug 5, 2020

Stacey Weaver
County Clerk Deputy



Governing Body

CPA Summary

APPENDIX A | BUDGET & LEVY DOCUMENTS

State of Kansas
Special District

CERTIFICATE

2021

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 2021; and (3) the
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

Table of Contents:		Page No.	2021 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2021		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	4,000	1,316	
Debt Service	10-113				
Totals	xxxxxxx		4,000	1,316	
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, 2020 Total Assessed Valuation

Assisted by:

Address:

Email:

David Hallgren
[Signature]
Robert Dent
George Pref

Attest: *Aug 5* 2020
Jacey L. Sawyer, Deputy
County Clerk

Governing Body



CPA Summary

APPENDIX A | BUDGET & LEVY DOCUMENTS

State of Kansas
Special District

CERTIFICATE

2021

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 2021; and (3) the
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

		2021 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2021		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	9,000	4,869	
Debt Service	10-113				
Totals	xxxxxxxxx		9,000	4,869	
Budget Summary		0			County Clerk's Use Only
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?			Yes		Nov. 1, 2020 Total Assessed Valuation

Assisted by:

Address: _____

Email: _____

Attest: Aug 5, 2020

Stacey Weaver, Deputy
County Clerk



Governing Body

CPA Summary

APPENDIX A | BUDGET & LEVY DOCUMENTS



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.

Janet White
 Janet White, Miami County Clerk

KSA 79-1946,15-104

TOWNSHIPS	STATE		COUNTY		CITY		FONTANA		LOUISBURG		PAOLA		OSAWATOMIE		SPRING HILL	
	GENERAL FUND	INST BLDG	VALUATION 2020	2019 LEVY	VALUATION 2020	2019 LEVY	VALUATION 2020	2019 LEVY	VALUATION 2020	2019 LEVY	VALUATION 2020	2019 LEVY	VALUATION 2020	2019 LEVY	VALUATION 2020	2019 LEVY
STANTON	12,770,862	0.063	0.063	0.219	0.000	0.000	1,344,635	12.639	50,226,882	28.423	56,624,335	27.212	24,732,014	29.992	24,762	29,262,866
RICHLAND	37,682,223	0.202	0.202	0.379	0.500	0.500	12,639	12.639	50,226,882	28.423	56,624,335	27.212	24,732,014	29.992	24,762	29,262,866
MARYSVILLE	46,034,941	0.371	0.371	0.379	1.000	1.000	2,193	2.193	50,226,882	28.423	56,624,335	27.212	24,732,014	29.992	24,762	29,262,866
TEN MILE	32,753,105	0.244	0.244	0.251	1.500	1.500	0.978	0.978	50,226,882	28.423	56,624,335	27.212	24,732,014	29.992	24,762	29,262,866
WEA	41,541,493	0.010	0.010	0.010	1.500	1.500	0.978	0.978	50,226,882	28.423	56,624,335	27.212	24,732,014	29.992	24,762	29,262,866
MIDDLE CREEK	36,572,492	0.199	0.199	0.225	1.500	1.500	0.978	0.978	50,226,882	28.423	56,624,335	27.212	24,732,014	29.992	24,762	29,262,866
SUGAR CREEK	9,861,674	0.808	0.808	0.425	1.500	1.500	0.978	0.978	50,226,882	28.423	56,624,335	27.212	24,732,014	29.992	24,762	29,262,866
MIAMI	10,548,850	0.937	0.937	0.933	1.500	1.500	0.978	0.978	50,226,882	28.423	56,624,335	27.212	24,732,014	29.992	24,762	29,262,866
OSAGE	7,633,907	0.037	0.037	0.051	1.500	1.500	0.978	0.978	50,226,882	28.423	56,624,335	27.212	24,732,014	29.992	24,762	29,262,866
MOUND	9,540,251	0.034	0.034	0.000	1.500	1.500	0.978	0.978	50,226,882	28.423	56,624,335	27.212	24,732,014	29.992	24,762	29,262,866
OSAWATOMIE	11,453,423	0.552	0.552	0.556	1.500	1.500	0.978	0.978	50,226,882	28.423	56,624,335	27.212	24,732,014	29.992	24,762	29,262,866
VALLEY	25,036,675	0.008	0.008	0.016	1.500	1.500	0.978	0.978	50,226,882	28.423	56,624,335	27.212	24,732,014	29.992	24,762	29,262,866
PAOLA	18,653,283	0.011	0.011	0.019	1.500	1.500	0.978	0.978	50,226,882	28.423	56,624,335	27.212	24,732,014	29.992	24,762	29,262,866
SCHOOL DISTRICT	KSA72-5142,72-53,113,72-5147,12-6a10,10-113,75-6110															
USD#229	917,399	20.000	8.000	12.975	1.881	0.185	16.634	0.719	0.109	60.503	62.797	62.797	62.797	62.797	62.797	62.797
USD#230	51,825,115	20.000	8.000	11.338	1.348	0.425	18.722	9.815	0.188	67.875	67.875	67.875	67.875	67.875	67.875	67.875
USD#231	6,971,198	20.000	8.000	13.181	1.348	0.425	19.106	2.434	0.188	64.682	64.682	64.682	64.682	64.682	64.682	64.682
USD#289	11,246,300	20.000	7.844	14.780	1.348	0.425	4.766	2.434	0.188	47.390	47.390	47.390	47.390	47.390	47.390	47.390
USD#362	17,805,782	20.000	8.000	11.712	1.348	0.425	4.529	2.434	0.188	44.241	44.241	44.241	44.241	44.241	44.241	44.241
USD#367	55,517,842	20.000	8.000	19.586	1.348	0.425	11.522	2.434	0.188	59.108	59.108	59.108	59.108	59.108	59.108	59.108
USD#368	168,392,574	20.000	8.000	13.153	1.348	0.425	10.789	2.434	0.188	51.942	51.942	51.942	51.942	51.942	51.942	51.942
USD#416	149,597,701	20.000	8.000	13.344	1.348	0.425	2.002	2.434	0.188	45.486	45.486	45.486	45.486	45.486	45.486	45.486
CEMETERY	KSA79-1946,12-1247,12-16/102															
STANTON #1	7,535,979	0.370	0.437	0.437	150,515,100	230,402,462	230,402,462	230,402,462	230,402,462	230,402,462	230,402,462	230,402,462	230,402,462	230,402,462	230,402,462	230,402,462
MOUND #2	9,540,251	4.312	3.608	4.312	4.575	1.167	2020 LEVY	2020 LEVY	2020 LEVY	2020 LEVY	2020 LEVY	2020 LEVY	2020 LEVY	2020 LEVY	2020 LEVY	2020 LEVY
PLEASANT VLY#3	9,291,863	0.070	0.067	0.067	0.559	0.184	2019 LEVY	2019 LEVY	2019 LEVY	2019 LEVY	2019 LEVY	2019 LEVY	2019 LEVY	2019 LEVY	2019 LEVY	2019 LEVY
OSAGE #4	8,978,542	0.904	1.113	1.113	5.134	1.351	2020 LEVY	2020 LEVY	2020 LEVY	2020 LEVY	2020 LEVY	2020 LEVY	2020 LEVY	2020 LEVY	2020 LEVY	2020 LEVY
ANTIOCH #5	12,593,903	0.431	0.402	0.402	5.136	1.351	2019 LEVY	2019 LEVY	2019 LEVY	2019 LEVY	2019 LEVY	2019 LEVY	2019 LEVY	2019 LEVY	2019 LEVY	2019 LEVY
SCOTT VLLY#6	9,734,326	0.226	0.228	0.228												
ROCK CRK #7	7,873,023	0.301	0.211	0.211												

APPENDIX A | BUDGET & LEVY DOCUMENTS

Tax Unit/School	State	Co Wide	City	Twp	USD	Cem	WS	Library	Fire	Lights	Rec Comm	Ext. Dist. #16	Total
Fontana													
001-362	1.500	46.373	12.639	0.037	44.241	0.904		1.351	3.538			0.773	111.356
Louisburg													
002-416	1.500	46.373	32.834	0.010	45.486			5.134			1.000	0.773	133.110
021-416	1.500	46.373	32.834	0.199	45.486			5.134			1.000	0.773	133.299
022-416	1.500	46.373	32.834	0.808	45.486			5.134			1.000	0.773	133.908
Paola													
003-368	1.500	46.373	43.381		51.942							0.773	143.969
Osawatomie													
004-367	1.500	46.373	68.543		59.108						1.000	0.773	177.297
041-368	1.500	46.373	68.543		51.942							0.773	169.131
Spring Hill													
005-230	1.500	46.373	39.661		67.875			1.351			3.053	0.773	160.586
Wea Twp													
081-229	1.500	46.373		0.010	60.503			5.134	3.538		2.193	0.773	120.024
082-416	1.500	46.373		0.010	45.486			5.134	3.538		1.000	0.773	103.814
Ten Mile Twp													
091-416	1.500	46.373		0.244	45.486			5.134	3.538		1.000	0.773	104.048
092-416	1.500	46.373		0.244	45.486			5.134	5.000	1.585	1.000	0.773	107.095
093-230	1.500	46.373		0.244	67.875			1.351	5.000		3.053	0.773	126.169
094-368	1.500	46.373		0.244	51.942			1.351	5.000			0.773	107.183
095-416	1.500	46.373		0.244	45.486			5.134	5.000		1.000	0.773	105.510
096-368	1.500	46.373		0.244	51.942			1.351	3.538			0.773	105.721
Marysville Twp													
101-230	1.500	46.373		0.371	67.875			1.351	5.000		3.053	0.773	126.296
102-368	1.500	46.373		0.371	51.942			1.351	3.538			0.773	105.848
103-368	1.500	46.373		0.371	51.942			1.351	5.000	2.460		0.773	109.770
106-368	1.500	46.373		0.371	51.942			1.351	5.000			0.773	107.310
Richland Twp													
110-231	1.500	46.373		0.202	64.682	0.431		1.351	3.538			0.773	118.850
111-231	1.500	46.373		0.202	64.682	0.301		1.351	3.538			0.773	118.720
112-289	1.500	46.373		0.202	47.390	0.301		1.351	3.538		4.172	0.773	105.600
113-289	1.500	46.373		0.202	47.390	0.431		1.351	3.538		4.172	0.773	105.730
114-231	1.500	46.373		0.202	64.682	0.431		1.351	5.000			0.773	120.312
115-368	1.500	46.373		0.202	51.942	0.431		1.351	3.538			0.773	106.110
116-368	1.500	46.373		0.202	51.942	0.226		1.351	3.538			0.773	105.905
117-368	1.500	46.373		0.202	51.942	0.070		1.351	3.538			0.773	105.749
118-289	1.500	46.373		0.202	47.390	0.070		1.351	3.538		4.172	0.773	105.369
119-368	1.500	46.373		0.202	51.942	0.431		1.351	5.000			0.773	107.572
Stanton Twp													
121-368	1.500	46.373		0.063	51.942			1.351	3.538			0.773	105.540
122-368	1.500	46.373		0.063	51.942	0.070		1.351	3.538			0.773	105.610
123-368	1.500	46.373		0.063	51.942	0.370		1.351	3.538			0.773	105.910
124-367	1.500	46.373		0.063	59.108	0.370		1.351	3.538		1.000	0.773	114.076
125-367	1.500	46.373		0.063	59.108			1.351	3.538		1.000	0.773	113.706
Paola Twp													
131-368	1.500	46.373		0.011	51.942			1.351	3.538			0.773	105.488
132-367	1.500	46.373		0.011	59.108			1.351	3.538		1.000	0.773	113.654
Middle Crk Twp													
141-416	1.500	46.373		0.199	45.486			5.134	3.538		1.000	0.773	104.003
142-368	1.500	46.373		0.199	51.942			1.351	3.538			0.773	105.676
Sugar Crk Twp													
151-416	1.500	46.373		0.808	45.486			5.134	3.538		1.000	0.773	104.612
152-362	1.500	46.373		0.808	44.241			1.351	3.538			0.773	98.584
Miami Twp													
161-416	1.500	46.373		0.937	45.486			5.134	3.538		1.000	0.773	104.741
162-368	1.500	46.373		0.937	51.942			1.351	3.538			0.773	106.414
163-362	1.500	46.373		0.937	44.241			1.351	3.538			0.773	98.713
Valley Twp													
171-368	1.500	46.373		0.008	51.942			1.351	3.538			0.773	105.485
172-367	1.500	46.373		0.008	59.108			1.351	3.538		1.000	0.773	113.651
173-362	1.500	46.373		0.008	44.241			1.351	3.538			0.773	97.784
Osawatomie Twp													
181-367	1.500	46.373		0.552	59.108			1.351	3.538		1.000	0.773	114.195
182-367	1.500	46.373		0.552	59.108		1.616	1.351	3.538		1.000	0.773	115.811
Mound Twp													
191-367	1.500	46.373		0.034	59.108	4.312		1.351	3.538		1.000	0.773	117.989
192-367	1.500	46.373		0.034	59.108	4.312	1.616	1.351	3.538		1.000	0.773	119.605
193-362	1.500	46.373		0.034	44.241	4.312		1.351	3.538			0.773	102.122
Osage Twp													
201-362	1.500	46.373		0.037	44.241	0.904		1.351	3.538			0.773	98.717
202-367	1.500	46.373		0.037	59.108	0.904		1.351	3.538		1.000	0.773	114.584

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 2020 finance the 2021 budget.

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

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.