



MIAMI COUNTY ANNUAL BUDGET

Board of Miami County Commissioners
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Paola, Kansas 66071
(913) 294-5844

Adopted August 25, 2021



TABLE OF CONTENTS

SECTION i	1 – 5
County Officials and Directors	1
Statement from the Administrator	2
About Miami County	3
Organizational Chart	4
Introduction/Budget Review	5
 SECTION ii	 7 – 11
Summary of Revenues	7
Summary of Expenditures	8
Sales Tax Collection	9
Valuation & Mill Levies	10
Schedule of Transfers	11
 SECTION ONE GENERAL FUND	 12 – 62
Expenditures by Department	12
100-11 Administration	13
100-12 Human Resources	14
100-13 Information Systems	15
100-14 Building & Grounds	16
100-20 Appraisal	17
100-40 Code Services	18
100-41 Codes Court	19
100-50 County Attorney	20
100-60 County Clerk	21
100-70 County Commission	22
100-80 County Counselor	23
100-90 Countywide Services	24
100-95 District Court	25
100-180 Community Health	26
(00) Public Health	27
(71) Family Planning	28
(72) Healthy Start	29
(73) Immunizations	30
(75) Women, Infant, Children (WIC)	31
(77) Childcare Licensing	32
(78) Educational Grant	33
(79) Preparedness	34
(80) Chronic Disease Risk Reduction	35
(81) Women’s Health	36
(82) COVID	37
100-201 Noxious Weed	38

TABLE OF CONTENTS

100-206	Household Hazardous Waste	39
100-229	GIS Mapping	40
100-250	Planning & Zoning	41
100-260	Register of Deeds	42
100-270	County Sheriff	43
100-272	Emergency Management	44
100-274	County Jail	45
100-280	Soil Conservation	46
100-300	County Treasurer	47
100-301	Administrative Elections	48
100-307	Emergency Medical Services	49
100-311	Employee Benefits	50
100-312	Employee Benefits Public Safety	51
100-315	Property & Casualty Insurance	52
100-319	Parks & Recreation	53
100-333	Attorney Training	54
100-401	County Airport	55
100-405	Economic Development	56
100-407	Senior Care	57
100-411	Fair Association Premiums	58
100-412	Fair Association Building & Maintenance	59
100-423	Historical Society	60
100-425	Mental Health	61
100-427	Developmental Disabilities (Tri-Ko)	62
SECTION TWO TAX LEVIED FUNDS		63 – 67
203-203	Road & Bridge	63
317-317	Debt Services	64
321-321	Reappraisal	66
327-327	Special Bridge	67
SECTION THREE NON-TAX LEVIED FUNDS		68 – 81
207-207	Solid Waste	68
211-211	County Fuel	69
230-230	Club Estates Sewer	70
231-231	Club Estates Lights	71
232-232	Walnut Creek Sewer	72
234-234	Bucyrus Sewer	73
310-310	Emergency 911	74
323-323	Motor Vehicle	75
335-335	Information Technology Plan	76

TABLE OF CONTENTS

401-401	Airport Hangar.....	77
431-431	Special Alcohol.....	78
984-984	Community Corrections – Adult.....	79
985-985	Community Corrections – Juvenile.....	80
986-986	Community Corrections – Juv Reinvestment.....	81
SECTION FOUR SPECIAL REVENUE/RESERVE FUNDS.....		82 – 85
332-332	Special Equipment Reserve.....	82
450-450	Special Capital Improvement.....	83
924-924	Jail Sales Tax.....	84
927-927	Special Sales Tax.....	85
SECTION FIVE NON-BUDGETED FUNDS.....		86 – 92
314-314	Law Enforcement Trust.....	86
316-270	Conceal Carry.....	86
324-324	Offender Registration.....	86
320-405	Economic Development Reserve.....	87
331-331	Special Machinery Reserve.....	87
336	Special Building Improvement Reserve.....	87
337	Special Retirement Reserve.....	88
340	Club Estate Sewer Reserve.....	88
341	Walnut Creek Sewer Reserve.....	88
360	Clerk Tech Fund.....	89
361	Treasurer Tech Fund.....	89
451	Insurance Reimbursements.....	89
904	Detention Center Project.....	90
905	Escrow.....	90
909	800 MHz Radio System.....	90
990	Sheriff Grant Fund.....	91
993	Cops for Tots.....	91
999	Cares Act Spark Grant.....	91
994	Sheriff Support Program.....	92
998	Small Business Grant.....	92
SECTION SIX SPECIAL TAX DISTRICT FUNDS.....		93 – 98
413-413	Fire District No. 1 – Operating.....	93
417-417	Fire District No. 1 – Reserve.....	94
415-415	Fire District No. 2 – Operating.....	95
419-419	Fire District No. 2 – Reserve.....	96
433-433	Bucyrus Lights & Sirens.....	97
435-435	Hillsdale Lights & Sirens.....	98

TABLE OF CONTENTS

SECTION SEVEN APPENDICES	99 – 117
Appendix A: Budget & Levy Documents.....	99
Appendix B: Glossary of Terms.....	111
Appendix C: Revenue Source Descriptions.....	114
Appendix D: Fund Budget Categories.....	116
Appendix E: Line Item Definitions.....	117

SECTION i

County Officials and Directors..... 1

Statement from the Administrator..... 2

About Miami County..... 3

Organizational Chart..... 4

Introduction/Budget Overview..... 5

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	Tricia Lee

APPOINTED OFFICIALS, DEPARTMENT DIRECTORS AND MANAGERS

County Administrator	Shane Krull
County Appraiser	Justin Eimers
County Counselor	Shelley Woodard
Director of Building Codes Services	Dave Delp
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 and Lucas Mellinger

November 30, 2021

Dear Commissioners:

The year 2020 may always be remembered as the most unusual, unforgettable year. But, 2021 took on a life of its own. COVID introduced us to a variant or two that continued impacting our cities, small businesses, and schools. The federal government issued \$565 million to Kansas counties in ARPA funds. As of this writing, these funds are still in question how counties can use them according to federal regulations. Our healthcare professionals and mental health care professionals continue being on the front line striving to meet the need of our citizens with limited resources. We are adapting our methods on how best to serve the public while keeping citizens and employees safe.

This year, the mask mandate and close contact were significant issues for the Miami County Health Board, county health department, parents, and school boards.

Rita McKoon, the County Health Director, retired this year after 45 years of dedicated service. Ann Yackle, a nurse with 33 years of committed service, also retired. It will take the County a long time to replace this combined 78 years of knowledge.

There have been and will be in the next few years many essential employees retiring. The hiring of Lucas Mellinger and Christina Beer has proven the importance of bringing someone on board to learn the crucial tasks before the vacancy occurs. With the retirement of a person, years of knowledge leaves. It takes a lot of training for a government employee to become efficient at their job. Not only do they have to understand the workings of the standard computer programs, but they also have to understand and learn the working of state and federal programs, regulations, grants, and laws. We have witnessed the hardship of recruiting employees during the past year. We should continue to focus and think outside the box to bring in our next 30+ year employees and retain them.

One area of concern the commission addressed in 2021 was employee wages along with job descriptions. The County contracted the Arnold Group to verify that all employee job descriptions and salaries are competitive with other counties. The commission agreed to increase employee wages to raise all employees' wages yearly to meet the goal they voted on. Job descriptions are changing to reflect the new job description of each employee.

A group of landowners in northwest Miami County filed a petition to incorporate a new third-class city. On June 23, the County held a public hearing for the public at the Paola Middle School. Expert testimony began in August and ended on October 6. The Board of County Commissioners began deliberations on October 13 with a decision on October 13 voting to deny the new third-class city.

The countywide emergency 800 MHz radio system from Motorola was declared operational in July 2021. The new system replaced a dysfunctional VHF radio system dispatchers and first responders had been using. The final cost of the project came in at \$8,358,763.99.

The commissioners authorized to retain Olsson as Miami County airport consultant through 2027. Olsson will present a service agreement for each of the FAA projects the County undertakes. A project in 2022 is to address the lighting at the runway and taxiway. A project in 2024 is to install runway vertical/visual guidance system and reconstruct runway lighting system. A project in 2025 is to rehabilitate apron, and in 2027 the project is to seal runway pavement, surface/pavement joints.

On a lighter note, the commissioners honored two 2021 Olympians from Miami County. Derrick Mein and Bubba Starling. Derrick Mein competed on the United States shooting sports team in Tokyo. Bubba Starling played for the USA team in Tokyo.

Budget Development

Senate Bill 13 establishes new notice and public hearing requirements if the proposed budget exceeds the property tax levy's revenue-neutral rate. These requirements took effect this year, 2021, for the 2022 budget. Revenue Neutral Rate (RNR) is defined as the tax rate for the current tax year that would generate the same property tax revenue as levied the previous tax year using the current tax year's total assessed valuation. The 2022 budget adopted on August 25, 2021, exceeds the revenue-neutral rate.

The 2022 budget reflects a 46.373 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 important than preparing and adopting 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 raise local taxes, which are 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, staffing needs, and unforeseen expenditures that may arise. The commission and staff of the Miami County Government continue to strive to meet these needs while remaining fiscally responsible.

Projects Overview

The commission approved a new ambulance for EMS with additional crew members to staff the ambulance. The new ambulance brings the fleet total to seven.

A tract of ground was purchased to serve as a new EMS location and a possible future site for a fire station. The 21.7-acre parcel of land is on the north side of unincorporated Hillsdale between Old KC Road and Columbia Road. The real estate purchase contract was between Miami County and Sharon M. Abernathy for \$231,770.

The commission approved contracts for the following work at the administration building; a) Marmon Construction Company to paint the interior walls, b) Legacy Flooring to install carpet and flooring, and c) Superior Masonry & Restoration for window repair and cleaning, d) G.K. Smith converted the lights on the first-floor hall to LED lights.

The commission also approved contracts for the following work at the courthouse; a) Marmon Construction Company to paint Judge Montgomery's office and two small courtrooms, b) Legacy Construction remodeled the Clerks office breakroom, c) G.K. Smith relaced the Chiller, d) ACS recommissioned five AHU's.

The commission approved Meridian Roof Solutions to replace the roof at the old sheriff building and Legacy Construction to tear out the old jail for storage.

G.K. Smith was contracted to replace the generator at the health department.

Engineering completed many bridge and culvert projects this year. The projects are listed below:

- 1) Project 15-07-SB (637) Bridge 11-B.2 Replacement located on 319th Street 0.3 mile east of Pleasant Valley Rd.
- 2) Project 21-04-SB (679) Bridge FAS 290 Emergency Repair, Creamery Bridge located on Plum Creek Road 0.2 mile south of 343rd Street.
- 3) Project 20-03-SB (672) Bridge FAS 250 Rehabilitation will be completed in 2021, located on Hedge Lane 0.77 mile north of 383rd Street.
- 4) Project 19-01-SB (668) Evening Star Culvert Replacement located on Evening Star Road 0.28 mile south of US169 Hwy.
- 5) Project 18-03-SB (653) Lone Star Culvert Replacement located on Lone Star Road 0.5 mile north of 287th Street.
- 6) Lone Star Culvert 841 Redeck is located on Lone Star Road south of K-68.
- 7) Project 18-02-SB (649) 271st Street Culvert Replacement located on 271st Street 0.5 mile east of Mission Bellevue.
- 8) Project 18-13-SB (663) Bridge FAS 710 Replacement located on 299th Street 0.07 mile east of Victory Road.
- 9) Project 21-03-SB (678) Design of Culvert Replacements.
 - a) Culvert 249 located on 231st Street 0.53 mile east of Mission Road
 - b) Culvert 1208 located on Plum Creek Road 0.28 mile north of 311th Street
 - c) Culvert 1926 located on Block Road 0.14 mile south of 351st Street
 - d) Culvert 2616 located on 327th Street 0.43 mile west of Switzer Road

Road and Bridge replaced several cross road structures and entrances and improved ditching throughout the county road system.

The asphalt project for 2021 are:

- Indianapolis from 169 to Lane Road (asphalt overlay upgrade from gravel)
- 299th from Lake Miola to Victory (asphalt overlay upgrade from gravel)
- Lonestar from K068 to 287th (asphalt overlay upgrade from gravel)
- Pressonville from 327th to John Brown (asphalt overlay)
- Indianapolis from the Bridge south of John Brown to 363 (asphalt overlay)
- 343rd from Henson to Block (asphalt overlay)
- 319th from Old Kansas City to Lookout (asphalt overlay)
- 399th from 69 Highway to Wildwood entrance (asphalt overlay upgrade from gravel)
- 343rd and Cedar Niles intersection (asphalt level coarse)

The Chipseal projects for 2021 are:

343 rd Henson east to Block	Block 319 th to 351 st
351 st Block to Renner	Renner 351 st to 359 th
359 th Renner to State Line	Jingo 359 th to County line
New Lancaster 359 th to 367 th	Somerset 359 th to 367 th
Somerset 359 th to 383 rd	271 Metcalf to the east of Mission
265 th New Lancaster west to curve	363 rd Indianapolis to Lookout
Pressonville 327 th to John Brown	Indianapolis 169 south to 395 th

Indianapolis John Brown to 363rd
239th Metcalf to Mission
Lane road 169 to the county line
347 Mill St Bridge to Cedar Nile N 327
Hedge 311 to 319 to Oak Grove

327th Hospital to 169 ROW
255th from 69 west
391 Beagle to Bethel Church
Quivera 223 to 247
Subdivision on 215 between Gardner and Waverly

Miami County Progress

As the saying goes, “Everyone wants to have a house on 5-acres in Miami County”. New residential building permits for 2020 totaled 62, with the number of total permits being 801. The total permit valuation was \$36,890,070, total permit fees \$360,441. Through September of 2021, new residential building permits for the County totaled 61, with the number of total permits being 673. The total permit valuation is \$34,416,660 total permit fees \$323,910.

Economic Development assisted with promoting and awarding more than \$2.6 million in grants to local businesses, including funds from CARES, Kansas Department of Commerce, Patterson Family Foundation. Broadband providers who deployed more than \$2.5 million in system upgrades were also assisted. The city of Osawatomie received assistance with trail grants.

The K-68 expansion project is moving forward. Crews have been relocating utilities along portions of K-68. Upgrading K-68 with a series of improvements at crucial locations plus a long-term goal of widening to a four-lane roadway is recommended in the K-68 Corridor Management Plan.

In Conclusion

The employees at Miami County are the best team of people you will find. Their dedication and willingness to go beyond are shown to each other and the public as well. Not only do they deal with never-ending COVID, being under a state of emergency for over 18 months, dealing with staff shortage, more significant workload, and state and federal mandate changes. The same staff team remains courteous and wants to make a difference in their community.

The 2022 budget reflects the values and expectations of our changing community. I am pleased to present the Miami County operating budget for FY2022.

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 offer a robust 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.



County Commissioners meet in regular sessions once each week. Citizens can live stream the 1:00 p.m. meeting each Wednesday or watch it later at their convenience. The board performs both executive and legislative functions. The commissioners are in the office at various times throughout the week. Staff is available to assist constituents or take messages during business office hours.

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

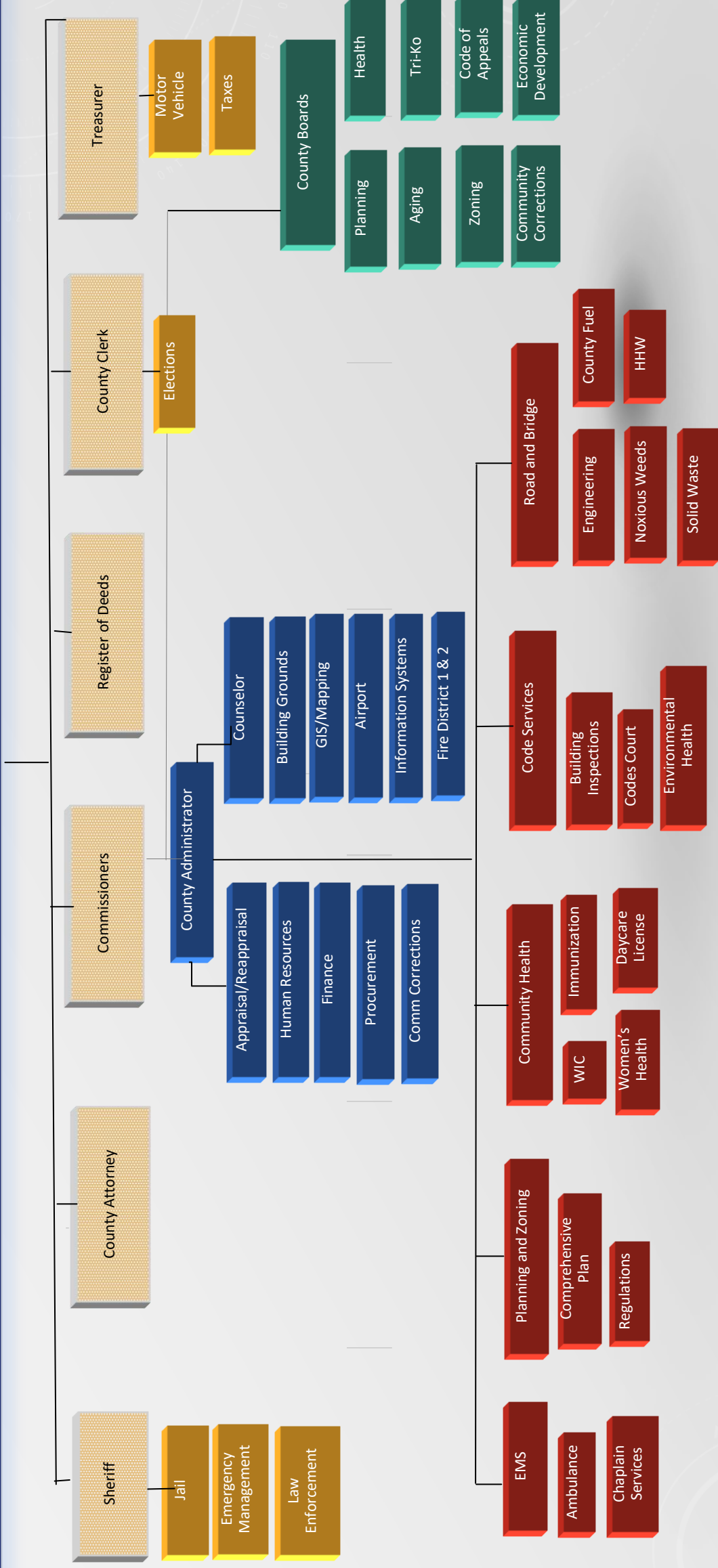
OUR MISSION

- 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.

MIAMI COUNTY VOTERS



INTRODUCTION | BUDGET OVERVIEW

CASH BASIS LAW

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.

OPERATING FUNDS

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

Bond and 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. To fairly levy a property tax, the property must have a declared value that closely reflects the market value of the property. To meet this standard, state law requires property be appraised at regular intervals. The value of land depends upon many factors, one of which is the type of land use. The three largest categories are residential, commercial/industrial, and agricultural/undeveloped land. Miami County growth has primarily been residential oriented.

Road and Bridge Fund: The principle vehicle for maintaining and upgrading the county road and bridge infrastructure. Major expenditures in this fund are for asphalt, rock and stone, signs, fuel, dust abatement material, heavy equipment and capital projects.

Special Bridge Fund: Used for the construction of bridges in Miami County including; surveying, design engineering, right-of-way acquisition, construction and materials, ongoing inspection program.

Internal Service Fund: Used to account for financing of goods or services provided by one department to other departments of the governmental unit, or to other governmental units on a cost-reimbursement basis. The programs within the Internal Service Fund are County Fuel and Special Technology Fund.

Special Machinery/Equipment and Special Reserve Replacement Funds: Established to provide accountability for reserve accounts earmarked for capital equipment purchase including heavy equipment, vehicles, information technology advancements, planned capital improvements/outlays, and for emergency replacements and repairs to assure continual efficient operation.

Special Alcohol Program Fund: Provides accountability for the use of one-third of the county's distributed portion of the special tax on sales of alcoholic beverages in private clubs. The resources of this fund may be used only for services or programs for prevention, education, or treatment of alcohol and drug abuse.

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 Fund: 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. Thus, they do not reflect in the county mill levy.

INTRODUCTION | BUDGET OVERVIEW

REVENUE RESOURCES

The budget relies on four major revenue sources to finance citizen services. Those sources are ad valorem taxes, sales taxes, special city and county highway appropriations, and user fees.

Property Tax: 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.” A mill is one-tenth of a penny or \$1 of tax for each \$1,000 of assessed valuation. Local governments authorized to collect property tax determine the number of mills used to calculate the property tax. The number of mills required to fund the budget is referred to as a “mill levy.”

Ad valorem (property) taxes play a vital role in financing Miami County services. They fund services without self-funding capacity and provide funding to retire the county’s long-term debt on facilities and infrastructure. This reliable source of revenue has no mandates. Ad valorem taxes enable the county to meet taxpayer’s needs for a better and safer community.

The trends in property values directly influence county revenues. Changes in population, business conditions and state mandates affect local property taxes. In contrast to many Kansas counties, Miami County’s population and its median household income has previously increased above the state’s average. Miami County has been one of the fastest growing residential counties. However, to keep property taxes under control a greater diversity in the tax base is essential.

Local Sales Tax: 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 watercraft 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).

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.

In April 2013, the voters of Miami County approved a 0.25% special sales tax for the construction of a new county jail and related items. The sales tax went into effect October 1, 2013. The sales tax will be used to pay all costs of financing the jail facilities and will expire when sufficient collections for this purpose have been received.

Special City/County Highway Appropriation: Established in 1981 and financed by the Motor Carrier property tax, these monies are distributed to counties and cities in conjunction with the local share of the state motor fuel. Kansas has the fourth greatest number of public roads in the nation. The Kansas Department of Transportation (KDOT) does not maintain the majority of the state’s public roads. Miami County maintains an extensive road system consisting of more than 970 miles of roadway, 251 bridges and 2,900 culverts.

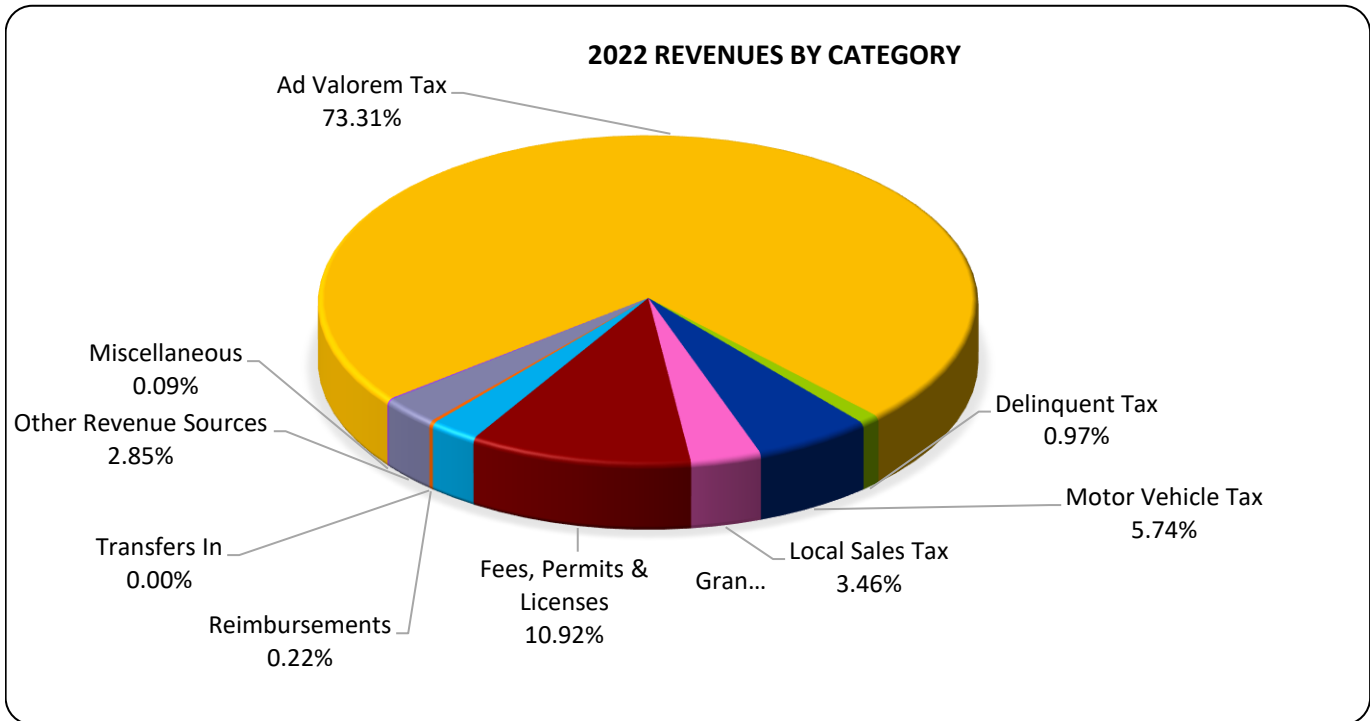
User Fees: The fourth major revenue source, user fees, is an increasingly valuable source of revenue. State law requires some user fees, such as motor vehicle and mortgage registration fees. Other user fees are set by county resolution; some of these fees include building permit fees, contractor license fees, environmental health sanitary permit 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.

SECTION ii

Summary of Revenues.....	7
Summary of Expenditures.....	8
Sales Tax Collection.....	9
Valuation & Mill Levies.....	10
Schedule of Transfers.....	11

SUMMARY OF REVENUES

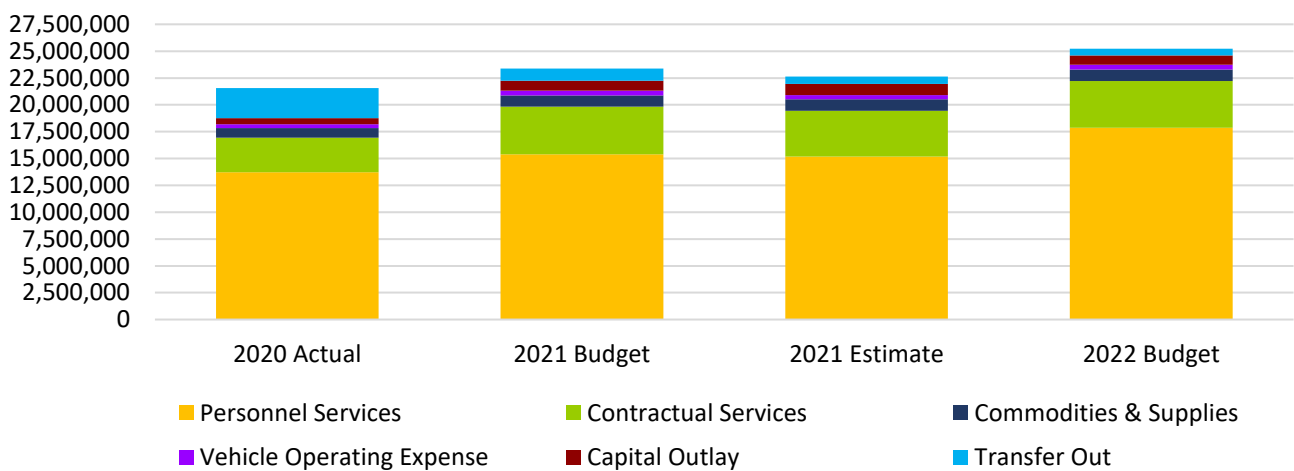
REVENUES BY CATEGORY				
Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Ad Valorem Tax	14,943,036	14,747,421	14,452,473	16,937,493
Delinquent Tax	286,654	175,000	200,000	225,000
Motor Vehicle Tax	1,766,515	1,755,372	1,735,200	1,327,236
Local Sales Tax	757,317	675,000	800,000	800,000
Fees, Permits & Licenses	2,510,256	2,524,640	2,395,130	2,522,940
Grants	407,462	252,367	560,155	561,111
Reimbursements	17,545	48,500	63,032	51,500
Transfers In	0	0	0	0
Other Revenue Sources	748,649	668,438	622,190	658,835
Miscellaneous	69,406	7,100	20,000	20,000
Total Revenues	21,506,840	20,853,838	20,848,180	23,104,115



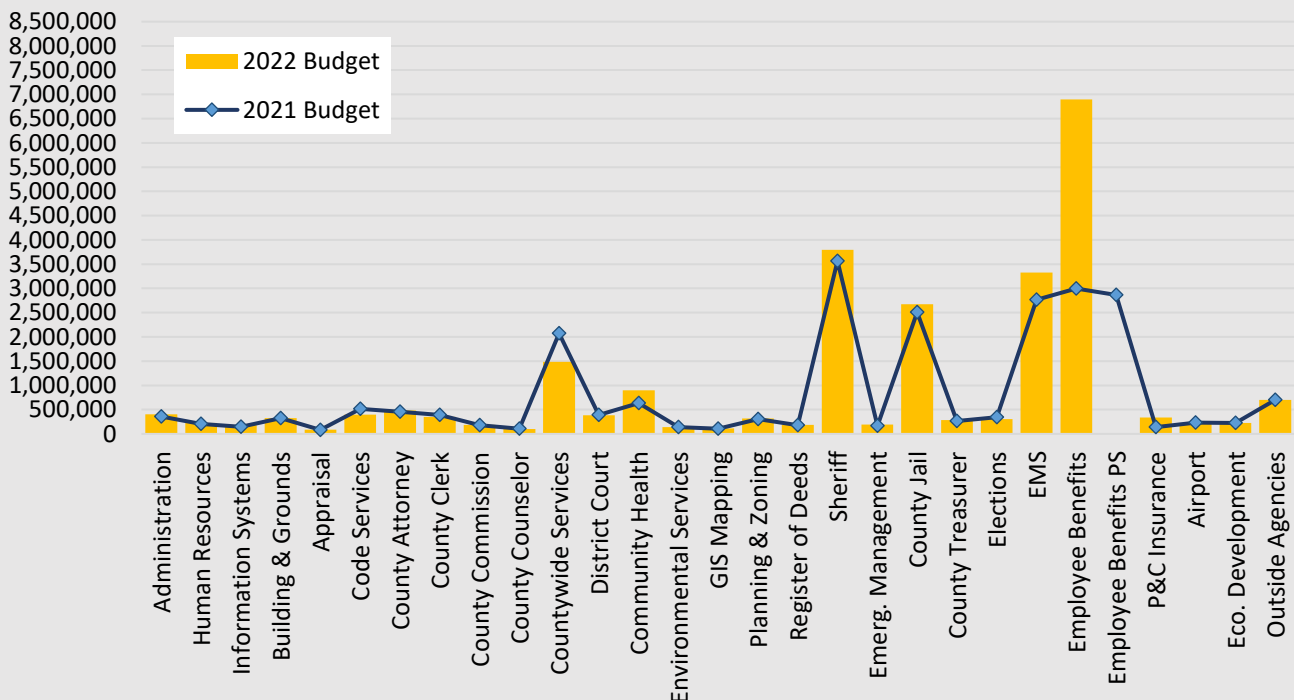
SUMMARY OF EXPENDITURES

EXPENDITURES BY CATEGORY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	13,713,374	15,387,381	15,174,896	17,854,391
Contractual Services	3,234,807	4,453,760	4,281,512	4,359,023
Commodities & Supplies	895,718	1,047,528	1,055,842	1,088,139
Vehicle Operating Expense	342,136	421,722	398,670	440,652
Capital Outlay	560,424	925,318	1,046,453	853,016
Transfer Out	2,828,203	1,146,350	680,350	625,440
Total Expenditures	21,574,663	23,382,059	22,637,723	25,220,661

2020-2022 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
2011	2,961,502	1,583,420	527,807	0	850,275	0
2012	3,054,698	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	4,478,356	1,848,748	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	4,805,583	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	5,021,023	2,079,215	691,068	1,124,368	1,124,368	2,004
2020	5,506,049	2,275,289	757,317	1,236,165	1,236,165	1,113

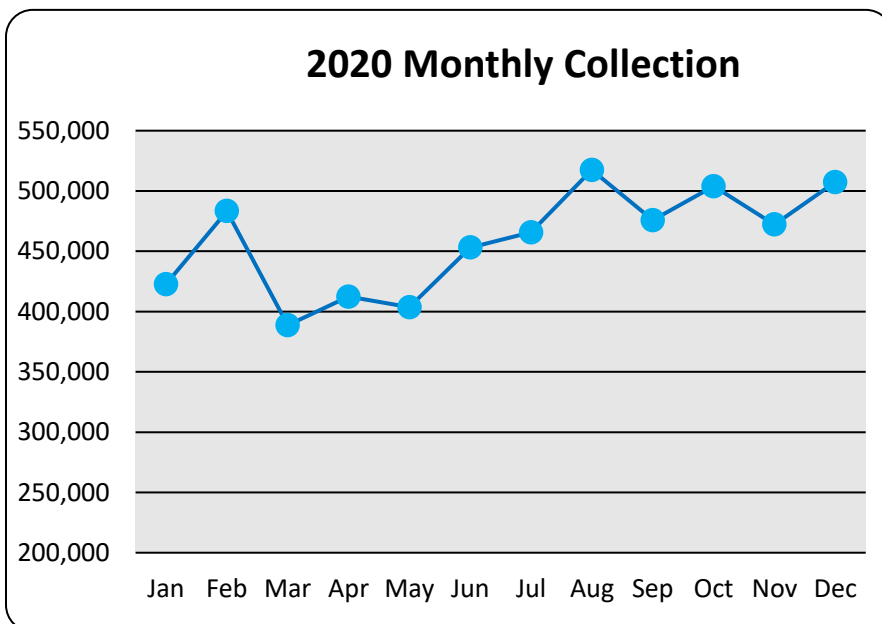
The second most important source on non-property tax revenue is the local sales tax

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

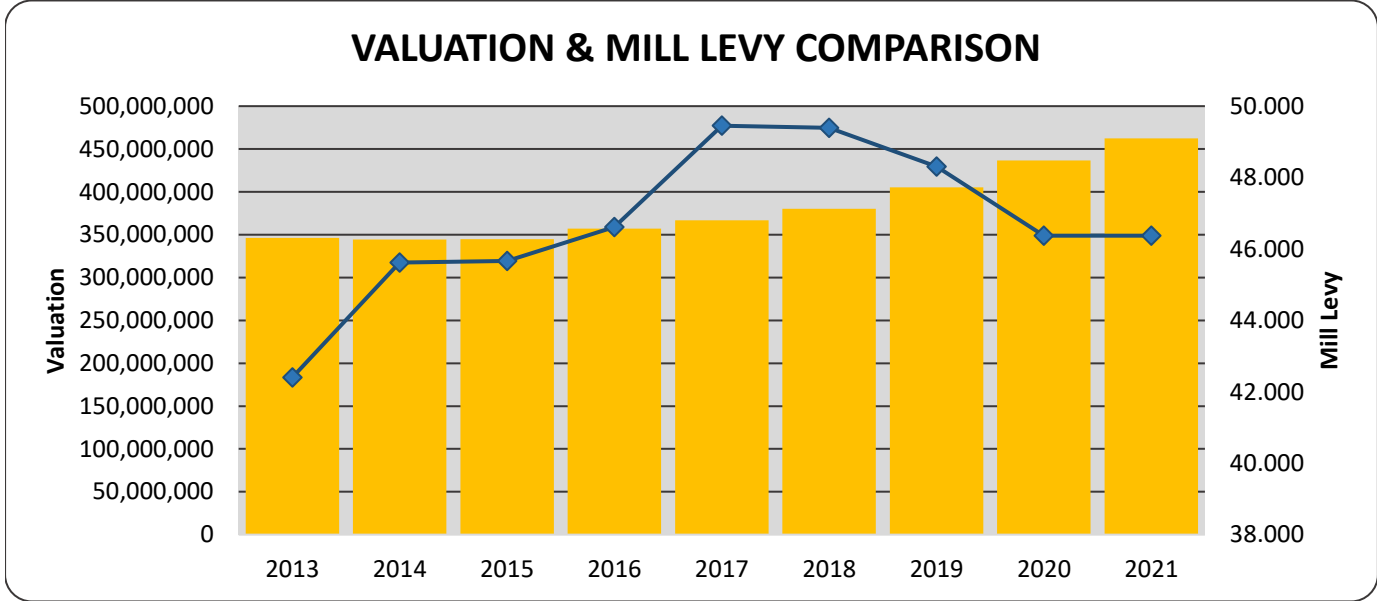
DETERMINING THE MILL LEVY & VALUATION

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
2019	48.307	x	\$173,000	x	11.50%	=	\$961.07	x	9,785	=	\$9,404,048
2020	46.374	x	\$173,000	x	11.50%	=	\$922.61	x	9,990	=	\$9,216,881
2021	46.373	x	\$173,000	x	11.50%	=	\$922.59	x	9,998	=	\$9,224,063

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.

SCHEDULE OF TRANSFERS

SCHEDULE OF TRANSFERS				
Transfer from	2020 Actual	2021 Budget	2022 Budget	Transfer to
General Fund (401)	50,000	30,000	30,000	CIP-Airport
General Fund (405)	26,000	26,000	26,000	Eco Dev Reserve
General Fund (90)	400,000	0	0	Equipment Reserve (332)
General Fund (090)	300,000	424,350	463,440	Tech Fund (335)
General Fund (090)	100,000	0	0	Building Improvement (EMS)
General Fund (312)	500,000	0	0	Building Improvement (EMS)
General Fund (090)	1,000,000	0	100,000	Building Improvement (336)
General Fund (311)	350,000	0	0	Building Improvement (336)
General Fund (090)	100,000	100,000	0	Retirement Reserve (337)
General Fund (250)	0	0	6,000	Equipment Reserve (332)
Reappraisal Fund (321)	25,000	25,000	25,000	Equipment Reserve (332)
Walnut Creek Sewer (232)	7,900	3,000	7,900	Walnut Crk Sewer Res (341)
Club Estates Sewer (230)	0	2,800	2,800	Club Estates Sewer Res (340)
D.C. Quarter Cent Tax (924)	1,027,001	1,126,032	1,037,012	Debt Service Fund (317)
Airport Hangar Fund (401)	15,000	15,000	12,300	CIP Airport (450)
Special Bridge (327)	614,742	747,000	800,000	CIP Fund (450)
CIP Quarter Cent Tax (927)	1,108,704	724,368	986,166	CIP Fund (450)
Road & Bridge (203)	1,431,786	450,000	450,000	CIP Fund (450)
Road & Bridge (203)	550,000	0	0	Special Machinery
Bucyrus Sewer District (234)	20,000	0	0	Bucyrus Sewer Dist Reserve
	7,626,133	3,673,550	3,946,618	

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.

SECTION ONE | GENERAL FUND

Expenditures by Department	12
100-11 Administration	13
100-12 Human Resources	14
100-13 Information Systems	15
100-14 Building & Grounds	16
100-20 Appraisal	17
100-40 Code Services	18
100-41 Codes Court	19
100-50 County Attorney	20
100-60 County Clerk	21
100-70 County Commission	22
100-80 County Counselor	23
100-90 Countywide Services	24
100-95 District Court	25
100-180 Community Health	26
(00) Public Health	27
(71) Family Planning	28
(72) Healthy Start	29
(73) Immunizations	30
(75) Women, Infant, Children (WIC)	31
(77) Childcare Licensing	32
(78) Educational Grant	33
(79) Preparedness	34
(80) Chronic Disease Risk Reduction	35
(81) Women's Health	36
(82) COVID	37
100-201 Noxious Weed	38
100-206 Household Hazardous Waste	39
100-229 GIS Mapping	40
100-250 Planning & Zoning	41
100-260 Register of Deeds	42
100-270 Sheriff	43
100-272 Emergency Management	44
100-274 County Jail	45
100-280 Soil Conservation	46
100-300 County Treasurer	47
100-301 Administrative Elections	48
100-307 Emergency Medical Services (EMS)	49
100-311 Employee Benefits	50
100-312 Employee Benefits Public Safety	51

SECTION ONE | GENERAL FUND

100-315	Property & Casualty Insurance.....	52
100-319	Parks & Recreation.....	53
100-333	Attorney Training.....	54
100-401	County Airport.....	55
100-405	Economic Development.....	56
100-407	Senior Care.....	57
100-411	Fair Association Premiums.....	58
100-412	Fair Association Building & Maintenance.....	59
100-423	Historical Society.....	60
100-425	Mental Health.....	61
100-427	Developmental Disabilities (Tri-Ko).....	62

EXPENDITURES BY DEPARTMENT

EXPENDITURES BY DEPARTMENT					
Fund	Department/Fund	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
100-11	Administration	316,392	357,260	355,907	402,708
100-12	Human Resources	184,627	203,263	194,613	223,821
100-13	Information Systems	86,944	144,374	133,124	176,342
100-14	Building & Grounds	293,780	326,318	273,266	325,704
100-20	Appraisal	71,941	82,967	82,067	84,015
100-40	Code Services	345,242	518,090	478,599	397,578
100-41	Codes Court	2,450	8,100	8,100	8,100
100-50	County Attorney	415,565	453,223	453,723	484,337
100-60	County Clerk	303,275	388,698	280,223	348,080
100-70	County Commission	174,178	180,752	178,352	186,983
100-80	County Counselor	148,257	106,588	88,400	102,208
100-90	Countywide Services	2,313,835	2,073,516	1,662,994	1,486,856
100-95	District Court	353,100	391,197	381,197	381,197
100-180	Community Health	494,107	637,138	912,721	895,533
100-201	Noxious Weed	111,835	122,165	122,165	124,619
100-206	Household Hazardous Waste	8,311	14,600	14,600	14,600
100-229	GIS Mapping	94,546	107,201	100,851	111,422
100-250	Planning & Zoning	194,087	304,100	277,500	318,913
100-260	Register of Deeds	166,437	181,882	175,610	188,416
100-270	Sheriff	3,161,303	3,565,022	3,560,022	3,796,273
100-272	Emergency Management	96,560	167,105	167,105	191,045
100-274	County Jail	2,011,555	2,508,117	2,493,317	2,671,645
100-280	Soil Conservation	54,385	54,385	54,385	54,385
100-300	County Treasurer	217,143	266,234	262,934	284,229
100-301	Administrative Elections	265,101	344,813	216,525	301,513
100-307	Emergency Medical Services	2,685,776	2,768,836	2,757,089	3,328,478
100-311	Employee Benefits	2,724,866	2,993,351	2,825,982	6,897,763
100-312	Employee Benefits PS	3,227,845	2,862,598	2,819,012	0
100-315	Property & Casualty Insurance	133,330	137,330	214,962	340,000
100-319	Parks & Recreation	0	10,000	10,000	10,000
100-333	Attorney Training	555	2,000	2,000	2,000
100-401	Airport	125,081	231,065	210,905	210,905
100-405	Economic Development	151,478	223,455	223,158	224,676
100-407	Senior Care	204,536	204,536	204,536	204,536
100-411	Fair Premium / Building	61,459	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		21,574,663	23,382,059	22,637,723	25,220,661

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	307,694	344,635	346,732	390,083
Contractual Services	5,698	9,350	7,450	9,150
Commodities & Supplies	3,000	2,475	1,550	2,675
Vehicle Operating Expense	0	800	175	800
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	316,392	357,260	355,907	402,708

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4356	Proceeds/Sale Property	0	0	0	0
4403	Open Records Request	0	0	0	0
Total Revenues		0	0	0	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	168,595	171,693	174,193	193,581
Contractual Services	13,443	24,820	15,370	23,690
Commodities & Supplies	2,358	5,450	4,750	5,350
Vehicle Operating Expense	230	1,300	300	1,200
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	184,627	203,263	194,613	223,821

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	86,770	129,024	129,024	160,692
Contractual Services	150	12,850	3,000	11,950
Commodities & Supplies	24	2,000	1,100	3,700
Vehicle Operating Expense	0	500	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	86,944	144,374	133,124	176,342

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	75,973	102,341	50,170	53,652
Contractual Services	201,093	197,900	207,637	245,950
Commodities & Supplies	16,544	25,850	15,459	25,850
Vehicle Operating Expense	170	227	0	252
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	293,780	326,318	273,266	325,704

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	60,029	68,407	68,407	70,436
Contractual Services	8,730	10,210	10,210	10,129
Commodities & Supplies	3,182	4,350	3,450	3,450
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	71,941	82,967	82,067	84,015

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4406 Bad Check Fee	0	0	0	0
4410 Fee for Services	49,743	6,900	29,000	29,000
4412 Contractor License Fee	113,725	95,000	105,000	105,000
4413 Permit Fee	320,871	225,000	300,000	300,000
Total Revenues	484,338	326,900	434,000	434,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	320,404	355,090	355,099	343,378
Contractual Services	16,861	70,700	29,900	37,900
Commodities & Supplies	10,186	11,300	10,300	11,300
Vehicle Operating Expense	(2,209)	6,000	5,000	5,000
Capital Outlay	0	0	78,300	0
Transfer Out	0	75,000	0	0
Total Expenditures	345,242	518,090	478,599	397,578

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4306 Court Fees	0	100	0	0
4307 Codes Court Fees	0	500	0	0
4318 Miscellaneous	0	0	0	0
Total Revenues	0	600	0	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	2,450	8,100	8,100	8,100
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	2,450	8,100	8,100	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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4305 Diversion Fees	23,224	32,000	32,000	32,000
4314 Attorney Court Fee	4,980	4,500	4,500	4,500
4357 Bond Forfeitures	1,614	2,000	2,000	2,000
4356 Proceeds Sale Property	0	0	0	0
4403 Open Records Request	910	1,000	1,000	1,000
Total Revenues	30,728	39,500	39,500	39,500

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	385,688	398,223	398,723	435,437
Contractual Services	23,595	32,700	32,700	38,800
Commodities & Supplies	6,282	18,900	18,900	8,700
Vehicle Operating Expense	0	1,400	1,400	1,400
Capital Outlay	0	2,000	2,000	0
Transfer Out	0	0	0	0
Total Expenditures	415,565	453,223	453,723	484,337

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4253 Wild Animal License	750	500	750	500
4318 Miscellaneous	0	0	0	0
4403 Open Records Request	25	50	40	50
4405 House Moving Permit Fee	50	0	100	0
4410 Fee for Services	34	90	30	90
4413 Permit Fee	275	500	300	500
4506 Occupancy/Beer License	300	150	300	150
Total Revenues	1,434	1,290	1,520	1,290

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	295,871	267,373	271,273	283,752
Contractual Services	4,201	111,725	6,250	51,928
Commodities & Supplies	3,106	8,600	2,450	11,100
Vehicle Operating Expense	98	1,000	250	1,300
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	303,275	388,698	280,223	348,080

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	163,908	163,252	162,652	169,483
Contractual Services	3,365	8,950	8,350	8,950
Commodities & Supplies	2,848	1,550	1,350	1,550
Vehicle Operating Expense	4,057	7,000	6,000	7,000
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	174,178	180,752	178,352	186,983

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	141,168	89,188	73,000	88,058
Contractual Services	7,089	16,200	14,200	12,950
Commodities & Supplies	0	800	800	800
Vehicle Operating Expense	0	400	400	400
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	148,257	106,588	88,400	102,208

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4318 Miscellaneous	1,601	0	1,000	1,000
4322 Compensation to Income	9,080	0	5,000	5,000
4323 Cost Share Revenue	0	0	0	0
4354 Rental Income	0	0	0	0
4356 Sale of Property	10,765	0	15,000	15,000
4359 Donations	0	0	0	0
4403 Open Records Fee	0	0	0	0
6001 Transfer In	0	0	0	0
Total Revenues	21,446	0	21,000	21,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	88	100,000	50,000	100,000
Contractual Services	355,056	883,416	872,894	607,666
Commodities & Supplies	55,585	88,000	88,000	88,000
Vehicle Operating Expense	285	2,750	2,750	2,750
Capital Outlay	0	125,000	125,000	125,000
Transfer Out	1,902,821	874,350	524,350	563,440
Total Expenditures	2,313,835	2,073,516	1,662,994	1,486,856

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4306 Court Fees	29,714	33,000	33,000	33,000
4322 Compensation to Income	23,350	43,000	43,000	43,000
4270 Grants	444	0	0	0
4403 Open Records Request	864	2,000	0	0
4407 Access Fees	23,845	18,000	18,000	18,000
Total Revenues	78,217	96,000	94,000	94,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	293,602	341,097	341,097	341,097
Commodities & Supplies	26,214	20,600	20,600	20,600
Vehicle Operating Expense	1,282	2,000	2,000	2,000
Capital Outlay	32,002	27,500	17,500	17,500
Transfer Out	0	0	0	0
Total Expenditures	353,100	391,197	381,197	381,197

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4270 Grants	73,777	67,372	79,804	79,050
4271 Federal Grants	260,661	170,595	480,351	467,661
4334 Returned Checks	0	0	0	0
4359 Donations	2,004	0	0	0
4406 Bad Check Fee	0	0	0	0
4410 Fee for Service	20,426	42,750	33,150	39,500
Total Revenues	356,869	280,717	593,305	586,211

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	327,172	437,908	582,081	633,343
Contractual Services	78,651	99,585	102,515	103,065
Commodities & Supplies	86,752	59,220	123,400	89,400
Vehicle Operating Expense	1,532	7,725	8,225	8,225
Capital Outlay	0	32,700	96,500	61,500
Transfer Out	0	0	0	0
Total Expenditures	494,107	637,138	912,721	895,533

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4270 Grants	20,225	22,762	22,762	30,039
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	17,998	30,000	28,000	30,000
Total Revenues	38,223	52,762	50,762	60,039

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	327,172	423,016	567,622	618,884
Contractual Services	15,938	26,515	26,725	27,265
Commodities & Supplies	7,629	8,400	8,650	8,650
Vehicle Operating Expense	274	3,250	3,250	3,250
Capital Outlay	0	25,000	0	0
Transfer Out	0	0	0	0
Total Expenditures	351,014	486,181	606,247	658,049

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	0	0	0	0
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	0	0	0	0

100-180-72 | HEALTHY START

PRIMARY FUNCTION AND OBJECTIVE:

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

REVENUE BUDGET SUMMARY				
Code Description	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4270 Grants	15,450	25,223	25,223	17,192
4271 Federal Grants	29,317	27,101	27,101	27,936
4410 Fee for Service	0	500	150	500
Total Revenues	44,767	52,824	52,474	45,628

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	0	2,100	2,100	2,100
Commodities & Supplies	42	1,220	1,000	1,000
Vehicle Operating Expense	1,258	2,000	2,000	2,000
Capital Outlay	0	2,200	0	0
Transfer Out	0	0	0	0
Total Expenditures	1,300	7,520	5,100	5,100

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, physicians and employers 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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4270 Grants	4,586	4,515	4,606	4,606
4271 Federal Grants	3,415	3,415	3,465	3,465
4410 Fee for Service	2,429	6,500	3,000	6,000
Total Revenues	10,430	14,430	11,071	14,071

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	0	1,100	1,100	1,100
Commodities & Supplies	908	15,350	15,350	15,350
Vehicle Operating Expense	0	175	175	175
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	908	16,625	16,625	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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4270 Grants	0	0	0	0
4271 Federal Grants	82,348	107,100	110,525	110,525
Total Revenues	82,348	107,100	110,525	110,525

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	14,893	14,459	14,459
Contractual Services	46,294	52,170	53,440	53,450
Commodities & Supplies	1,134	4,950	4,950	4,950
Vehicle Operating Expense	0	500	500	500
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	47,428	72,513	73,349	73,359

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4270	Grants	3,883	0	0	0
4271	Federal Grants	7,771	0	0	0
4410	Fee for Service	0	2,750	0	0
Total Revenues		11,654	2,750	0	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	265	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	265	0	0	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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4270 Grants	0	0	0	0
Total Revenues	0	0	0	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4270 Grants	0	0	0	0
4271 Federal Grants	137,810	26,979	26,979	26,979
Total Revenues	137,810	26,979	26,979	26,979

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	15,514	12,550	13,000	13,000
Commodities & Supplies	74,886	22,550	22,550	22,550
Vehicle Operating Expense	0	900	900	900
Capital Outlay	0	5,500	2,500	2,500
Transfer Out	0	0	0	0
Total Expenditures	90,399	41,500	38,950	38,950

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4270 Grants	29,633	14,872	27,213	27,213
4271 Federal Grants	0	6,000	0	0
Total Revenues	29,633	20,872	27,213	27,213

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	618	3,150	3,150	3,150
Commodities & Supplies	299	550	550	550
Vehicle Operating Expense	0	900	900	900
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	916	4,600	4,600	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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4359 Donation	2,004	0	0	0
4410 Fee for Service	0	3,000	2,000	3,000
Total Revenues	2,004	3,000	2,000	3,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	23	2,000	2,000	2,000
Commodities & Supplies	1,855	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	1,877	8,200	8,200	8,200

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4270 Grants	0	0	0	0
4271 Federal Grants	0	0	312,281	298,756
Total Revenues	0	0	312,281	298,756

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	0	0	1,000	1,000
Commodities & Supplies	0	0	64,150	30,150
Vehicle Operating Expense	0	0	500	500
Capital Outlay	0	0	94,000	59,000
Transfer Out	0	0	0	0
Total Expenditures	0	0	159,650	90,650

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	2020 Actual	2021 Budget	2021 Estimate	2022 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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	45,216	46,740	46,740	49,194
Contractual Services	35,313	36,425	36,425	36,425
Commodities & Supplies	30,621	37,600	37,600	37,600
Vehicle Operating Expense	685	1,400	1,400	1,400
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	111,835	122,165	122,165	124,619

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	7,834	13,000	13,000	13,000
Commodities & Supplies	477	1,600	1,600	1,600
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	8,311	14,600	14,600	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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4403 Open Records Request	122	500	0	0
4410 Fee for Services	0	50	0	0
Total Revenues	122	550	0	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	94,050	95,251	95,251	100,672
Contractual Services	399	8,750	4,500	8,550
Commodities & Supplies	97	2,200	1,100	2,200
Vehicle Operating Expense	0	1,000	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	94,546	107,201	100,851	111,422

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4403 Open Records Fee	0	0	0	0
4410 Fee for Services	16,594	10,000	13,000	14,000
Total Revenues	16,594	10,000	13,000	14,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	182,203	211,400	212,400	273,713
Contractual Services	6,828	59,550	54,150	18,300
Commodities & Supplies	4,327	7,900	7,450	17,000
Vehicle Operating Expense	729	4,250	3,500	3,900
Transfer Out	0	21,000	0	6,000
Capital Outlay	0	0	0	0
Total Expenditures	194,087	304,100	277,500	318,913

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	2020 Actual	2021 Budget	2021 Estimate	2022 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	31,615	33,000	31,000	31,000
4410	Fee for Services	0	0	0	0
4414	Mortgage Registration Fee	0	0	0	0
4418	Recording Fee	513,284	360,000	400,000	400,000
Total Revenues		544,899	393,000	431,000	431,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	158,436	157,082	157,720	163,616
Contractual Services	7,263	20,300	16,040	20,300
Commodities & Supplies	739	4,350	1,700	4,350
Vehicle Operating Expense	0	150	150	150
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	166,437	181,882	175,610	188,416

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4270 Grants	0	0	0	0
4272 Foundation Funding	0	0	0	0
4318 Miscellaneous	4,045	3,000	0	0
4322 Compensation to Income	0	2,000	0	0
4334 Returned Checks	0	0	0	0
4335 Return Cks/Tag Recovery	10	0	0	0
4360 Restitution Payments	9,051	0	0	0
4362 MV Records Fee	0	0	0	0
4367 Animal Control	775	1,000	0	1,000
4410 Fee for Service	15,089	30,000	0	30,000
4438 Processing Fee	34,100	25,000	0	25,000
4440 Fingerprinting Fee	9,765	10,000	0	10,000
Total Revenues	72,834	71,000	0	66,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	2,032,293	2,342,292	2,342,292	2,573,533
Contractual Services	374,449	500,940	495,940	503,640
Commodities & Supplies	238,910	199,200	199,200	207,200
Vehicle Operating Expense	216,514	219,900	219,900	219,900
Capital Outlay	299,136	302,690	302,690	292,000
Transfer Out	0	0	0	0
Total Expenditures	3,161,303	3,565,022	3,560,022	3,796,273

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4271 Federal Grants	0	14,400	0	14,400
Total Revenues	0	14,400	0	14,400

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	38,037	67,011	67,011	90,951
Contractual Services	56,898	61,244	61,244	61,244
Commodities & Supplies	1,417	6,850	6,850	6,850
Vehicle Operating Expense	208	2,000	2,000	2,000
Capital Outlay	0	30,000	30,000	30,000
Transfer Out	0	0	0	0
Total Expenditures	96,560	167,105	167,105	191,045

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4184 Prisoner Farm In	0	0	0	0
4322 Compensation to Income	10,422	0	0	0
4408 Prisoner Care Fees	46,306	190,000	55,000	190,000
4410 Fee for Services	0	0	0	0
Total Revenues	56,727	190,000	55,000	190,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	1,517,323	1,835,267	1,834,967	2,050,295
Contractual Services	414,345	466,500	459,500	459,500
Commodities & Supplies	74,632	113,350	105,850	105,850
Vehicle Operating Expense	5,254	7,000	7,000	7,000
Capital Outlay	0	86,000	86,000	49,000
Transfer Out	0	0	0	0
Total Expenditures	2,011,555	2,508,117	2,493,317	2,671,645

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	54,385	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	54,385	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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4280 Interest on Investments	137,657	120,000	120,000	120,000
4318 Miscellaneous	6,762	2,000	2,000	2,000
4322 Compen to Income	0	0	0	0
4330 Tax Foreclosure Fee	0	10,000	10,000	10,000
4334 Returned Checks	0	0	0	0
4406 Bad Check Fee	240	0	0	0
Total Revenues	144,659	132,000	132,000	132,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	192,079	228,834	228,834	250,129
Contractual Services	22,040	27,500	27,200	27,200
Commodities & Supplies	3,584	8,300	5,300	5,300
Vehicle Operating Expense	57	1,600	1,600	1,600
Capital Outlay	0	0	0	0
Transfer Out	(617)	0	0	0
Total Expenditures	217,143	266,234	262,934	284,229

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4270 Grants	31,757	0	0	0
4356 Proceeds-Sale Property	450	0	0	0
4404 Election Filing Fee	5,787	200	0	500
4410 Fee for Services	370	200	0	200
Total Revenues	38,365	400	0	700

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	94,352	80,000	20,000	95,000
Contractual Services	111,987	125,038	85,400	166,488
Commodities & Supplies	55,360	37,500	9,950	37,250
Vehicle Operating Expense	3,152	2,275	1,175	2,775
Capital Outlay	0	0	0	0
Transfer Out	0	100,000	100,000	0
Total Expenditures	264,852	344,813	216,525	301,513

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4271 Federal Grants	40,823	0	0	0
4322 Compensation to income	4,713	0	0	0
4360 Restitution Payments	0	0	0	0
4401 EMS Fees	1,247,388	1,400,000	1,250,000	1,250,000
4432 Registration Fees	0	0	0	0
Total Revenues	1,292,924	1,400,000	1,250,000	1,250,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	1,851,794	1,843,232	1,866,605	2,389,382
Contractual Services	272,355	263,693	246,588	286,744
Commodities & Supplies	226,644	201,483	209,033	212,536
Vehicle Operating Expense	108,984	146,000	131,400	166,800
Capital Outlay	226,000	314,428	303,463	273,016
Transfer Out	0	0	0	0
Total Expenditures	2,685,776	2,768,836	2,757,089	3,328,478

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4318 Miscellance	0	0	0	0
4322 Compensation to income	12,832	0	12,832	0
4370 Workers' Comp Refund	0	0	0	0
Total Revenues	12,832	0	12,832	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	2,359,907	2,933,351	2,765,982	6,787,763
Contractual Services	12,688	40,000	40,000	75,000
Commodities & Supplies	2,270	20,000	20,000	35,000
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	350,000	0	0	0
Total Expenditures	2,724,866	2,993,351	2,825,982	6,897,763

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	2020 Actual	2021 Budget	2021 Estimate	2022 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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	2,720,645	2,812,598	2,769,012	0
Contractual Services	7,200	35,000	35,000	0
Commodities & Supplies	0	15,000	15,000	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	2,727,845	2,862,598	2,819,012	0

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	133,330	137,330	214,962	340,000
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	133,330	137,330	214,962	340,000

100-319 | PARKS & RECREATION

PRIMARY FUNCTION AND OBJECTIVE:

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

REVENUE BUDGET SUMMARY				
Code Description	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4220 Local Alcohol Liquor Tax	5,973	5,000	5,100	5,200
Total Revenues	5,973	5,000	5,100	5,200

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	0	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	0	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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4306 Court Fee	1,270	2,000	2,000	2,000
Total Revenues	1,270	2,000	2,000	2,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	555	1,700	1,700	1,700
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	300	300	300
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	555	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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4318 Miscellaneous	0	100	0	0
4353 Fuel Sales	76,724	135,000	135,000	135,000
4354 Rent	9,309	12,750	12,750	12,750
4355 Hangar Rent	46,120	40,000	40,000	40,000
Total Revenues	132,153	187,850	187,750	187,750

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	160	0	0
Contractual Services	32,238	38,805	38,805	38,805
Commodities & Supplies	39,484	137,100	137,100	137,100
Vehicle Operating Expense	73	0	0	0
Capital Outlay	3,286	5,000	5,000	5,000
Transfer Out	50,000	50,000	30,000	30,000
Total Expenditures	125,081	231,065	210,905	210,905

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
4322 Compensation to Income	0	0	0	0
4323 Cost Share Revenue	2,170	2,000	2,000	2,000
4374 Sponsorship	0	500	200	500
4432 Registration Fees	0	0	0	0
Total Revenues	2,170	2,500	2,200	2,500

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	93,679	107,030	106,730	108,248
Contractual Services	29,691	79,680	80,683	80,100
Commodities & Supplies	1,075	6,000	6,000	5,828
Vehicle Operating Expense	1,033	4,745	3,745	4,500
Capital Outlay	0	0	0	0
Transfer Out	26,000	26,000	26,000	26,000
Total Expenditures	151,478	223,455	223,158	224,676

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	2020 Actual	2021 Budget	2021 Estimate	2022 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	2020 Actual	2021 Budget	2021 Estimate	2022 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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	18,459	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	18,459	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	2020 Actual	2021 Budget	2021 Estimate	2022 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	2020 Actual	2021 Budget	2021 Estimate	2022 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 | DEVELOPMENT DISABILITIES (TRI-KO)

PRIMARY FUNCTION AND OBJECTIVE:

Tri-Ko is the entity designated by the state as the CDDO (Community Developmental Disability Organization) for the Linn, Anderson, and Miami county area. Tri-Ko programs serve 141 individuals with mental retardation and other developmental disabilities in Miami, Anderson, and Linn counties with a staff of 121 employees. Tri-Ko provides various programs and services to individuals with developmental disabilities and to their families. Residentially, Tri-Ko operates 4 group homes and a set of 3 duplexes. Residential support services are also provided in apartment settings as well as in individual homes.

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

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 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

203-203	Road & Bridge.....	63
317-317	Debt Services.....	64
321-321	Reappraisal.....	66
327-327	Special Bridge.....	67

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	785,906	640,764	640,764	743,641
Ad Valorem Tax	3,629,102	4,461,824	4,372,588	4,155,512
Delinquent Tax	68,313	50,000	50,000	50,000
4033 16/20 Motor Vehicle Tax	9,514	9,973	9,514	11,024
4154 Motor Vehicle Tax	397,397	416,336	382,119	390,471
4164 Recreational Vehicle Tax	9,159	8,947	7,968	7,358
4174 Commerical Vehicle	16,411	17,720	15,996	16,944
4184 Watercraft Tax	0	4,503	0	5,237
4204 Payment In Lieu of Tax	2,117	6,690	6,690	2,117
4208 Special Sales Tax	2,275,289	2,115,000	2,250,000	2,250,000
4210 City/County Gas Tax	1,264,875	1,298,015	1,228,872	1,222,155
4251 Rntl Excise Tax Distribution	43	25	25	25
4270 Grants	3,828	0	0	0
4271 Federal Grants	34,453	0	0	0
4318 Miscellaneous	20	0	0	0
4322 Compensation to Income	71,950	125,000	125,000	125,000
4356 Sale of Property	3,050	10,000	10,000	60,000
4340 Escrow	5,200	0	0	0
4411 Survey Fee	150	0	0	0
4438 Processing Fee	36,921	0	0	0
Total Resources	8,613,698	9,164,797	9,099,536	9,039,484
Less Expenditures	7,972,934	8,360,705	8,355,895	8,485,812
Balance Forward	640,764	804,092	743,641	553,672
EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	1,998,834	2,196,705	2,211,895	2,271,812
Contractual Services	286,145	240,650	240,650	240,650
Commodities & Supplies	3,055,187	4,233,350	4,213,350	4,203,350
Vehicle Operating Expense	575,914	820,000	820,000	820,000
Capital Outlay	75,068	420,000	420,000	500,000
Transfer Out	1,981,786	450,000	450,000	450,000
Total Expenditures	7,972,934	8,360,705	8,355,895	8,485,812

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	283,926	152,039	152,039	183,109
Ad Valorem Tax	277,780	1,013,910	993,632	943,623
Delinquent Tax	9,850	10,000	10,000	10,000
4033 16/20 Motor Vehicle Tax	1,519	764	764	2,505
4154 Motor Vehicle Tax	42,099	31,881	31,881	88,731
4164 Recreational Vehicle Tax	947	685	685	1,672
4174 Commercial Vehicle	1,518	1,357	1,357	3,850
4184 Watercraft Tax	0	345	0	1,190
4204 Payment in Lieu of Tax	162	0	0	0
4251 Rntl Excise Tax Distribution	6	0	0	0
6001 Transfer Bonds 359	451,476	455,077	455,077	453,477
6001 Transfer Bonds 361	102,775	102,775	102,775	127,775
6001 Transfer Bonds 364	64,050	111,630	111,630	95,160
6001 Transfer Bonds 365	408,700	356,550	356,550	360,600
Total Resources	1,644,809	2,237,013	2,216,390	2,271,692
Less Expenditures	1,492,770	2,133,281	2,033,281	2,154,618
Balance Forward	152,039	103,732	183,109	117,075

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	1,492,770	2,133,281	2,033,281	2,154,618
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	1,492,770	2,133,281	2,033,281	2,154,618

317-317 | DEBT SERVICES

OPERATING BUDGET - EXPENDITURE DETAIL					
CODE	DESCRIPTION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2022 BUDGET
Contractual Services					
2033	Debt Principal	1,021,000	1,212,000	1,212,000	1,387,000
2037	Interest on Debt	471,769	821,281	821,281	667,618
2044	Contingency	0	0	0	0
2047	Fees on Debt Service	1	100,000	0	100,000
		1,492,770	2,133,281	2,033,281	2,154,618
TOTAL BUDGET		1,492,770	2,133,281	2,033,281	2,154,618

STATEMENT OF INDEBTEDNESS							
DEBT	ISS	EXP	RATE	AMOUNT ISSUED	BALANCE 01/01/2021	2021 PAYMENT	2022 PAYMENT
General Obligation Bonds							
2013A Refunding Bonds	07/13	09/23	2.38%	1,355,000	235,000	75,000	80,000
2015A Refunding Bonds	06/15	09/30	2.97%	284,000	191,000	17,000	17,000
2019A Refunding Bonds	12/19	09/32	1.77%	6,000,000	6,000,000	330,000	445,000
<i>Total G.O. Bonds</i>				<i>7,639,000</i>	<i>6,426,000</i>	<i>422,000</i>	<i>542,000</i>
Revenue Bonds							
2014 PBC Bonds	12/14	09/32	3.26%	1,000,000	4,540,000	330,000	335,000
2015 PBC Bonds	12/15	09/40	3.38%	8,120,000	3,105,000	0	25,000
2016 PBC Bonds	06/16	09/24	1.39%	2,350,000	1,230,000	290,000	305,000
2020A PBC Rev Bonds	01/20	09/37	2.68%	3,660,000	3,660,000	0	0
2020B PBC Rev Bonds	01/20	09/39	3.02%	5,640,000	5,330,000	170,000	180,000
<i>Total Revenue Bonds</i>				<i>20,770,000</i>	<i>17,865,000</i>	<i>790,000</i>	<i>845,000</i>
Other Bonds							
<i>Total Other Bonds</i>				<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total Indebtedness				28,409,000	24,291,000	1,212,000	1,387,000

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	45,518	78,658	78,658	34,395
Ad Valorem Tax	493,925	440,527	431,716	488,988
Delinquent Tax	9,486	7,000	7,000	7,000
4033 16/20 Motor Vehicle Tax	1,427	1,357	1,417	1,118
4154 Motor Vehicle Tax	55,658	56,640	54,283	39,583
4164 Recreational Vehicle Tax	1,279	1,217	1,304	746
4174 Commerical Vehicle	2,258	2,411	2,575	1,718
4184 Watercraft Tax	0	613	647	531
4204 Payment in Lieu of Tax	288	800	845	800
4251 Rntl Excise Tax Distribution	6	0	0	0
4356 Proceeds-Sale Property	3,625	0	0	0
4403 Open Records Request	100	100	100	100
4410 Fee for Service	8,201	7,100	7,000	7,100
4410 Neighborhood Revit. Fee	950	500	500	0
6001 Cancell Encumbrances	0	0	0	0
Total Resources	622,720	596,923	586,045	582,079
Less Expenditures	544,063	552,316	551,650	573,366
Balance Forward	78,658	44,606	34,395	8,713

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	479,199	472,585	472,585	498,286
Contractual Services	32,034	45,331	44,965	41,880
Commodities & Supplies	4,897	5,000	5,200	4,500
Vehicle Operating Expense	2,883	4,400	3,900	3,700
Capital Outlay	0	0	0	0
Transfer Out	25,000	25,000	25,000	25,000
Total Expenditures	544,013	552,316	551,650	573,366

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	52,670	43,157	43,157	88,570
Ad Valorem Tax	504,611	761,658	760,000	760,379
Delinquent Tax	14,342	10,000	10,000	10,000
4033 16/20 Motor Vehicle Tax	2,168	1,387	2,000	1,387
4154 Motor Vehicle Tax	91,187	57,881	94,000	57,881
4164 Recreational Vehicle Tax	2,102	1,244	2,000	1,244
4174 Commerical Vehicle	3,772	2,464	3,975	2,464
4184 Watercraft Tax	0	626	0	626
4204 Payment in Lieu of Tax	294	500	1,438	500
4251 Rntl Excise Tax Distribution	10	0	0	0
Total Resources	671,157	878,917	916,570	923,051
Less Expenditures	628,000	828,000	828,000	828,000
Balance Forward	43,157	50,917	88,570	95,051

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	4,150	15,000	10,000	15,000
Commodities & Supplies	234	13,000	71,000	13,000
Vehicle Operating Expense	0	0	0	0
Capital Outlay	8,874	0	0	0
Transfer Out	614,742	800,000	747,000	800,000
Total Expenditures	628,000	828,000	828,000	828,000

SECTION THREE | NON-TAX LEVIED FUNDS

207-207	Solid Waste.....	68
211-211	County Fuel.....	69
230-230	Club Estates Sewer.....	70
231-231	Club Estates Lights.....	71
232-232	Walnut Creek Sewer.....	72
234-234	Bucyrus Sewer.....	73
310-310	Emergency 911.....	74
323-323	Motor Vehicle.....	75
335-335	Information Technology Plan.....	76
401-401	Airport Hangar.....	77
431-431	Special Alcohol.....	78
984-984	Community Corrections – Adult.....	79
985-985	Community Corrections – Juvenile.....	80
986-986	Community Corrections – Juvenile Reinvestment.....	81

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	137,803	154,203	154,203	142,603
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	21,000	18,000	18,000	18,000
Total Resources	158,803	172,203	172,203	160,603
Less Expenditures	4,600	54,600	29,600	54,600
Balance Forward	154,203	117,603	142,603	106,003

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	4,600	24,600	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	4,600	54,600	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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	132,474	189,159	189,159	209,159
4322 Compensation to Income	17,256	0	0	0
4353 Fuel Sales	507,531	800,000	800,000	800,000
Total Resources	657,261	989,159	989,159	1,009,159
Less Expenditures	468,047	797,363	780,000	797,363
Balance Forward	189,214	191,796	209,159	211,796

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	0	23,500	1,500	23,500
Commodities & Supplies	444,308	761,000	765,637	761,000
Vehicle Operating Expense	23,738	12,863	12,863	12,863
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	468,047	797,363	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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	23,553	28,735	28,735	24,635
4190 Special Assessments	19,934	18,000	17,000	18,000
Total Resources	43,488	46,735	45,735	42,635
Less Expenditures	14,753	25,000	21,100	25,000
Balance Forward	28,735	21,735	24,635	17,635

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	13,561	17,400	16,400	17,400
Commodities & Supplies	1,192	4,800	4,700	4,800
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	2,800	0	2,800
Total Expenditures	14,753	25,000	21,100	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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	299	281	281	682
4190 Special Assessments	1,382	1,700	1,600	1,700
Total Resources	1,382	1,700	1,600	1,700
Less Expenditures	1,400	1,700	1,299	1,700
Balance Forward	(18)	0	301	0

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	1,400	1,700	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	1,400	1,700	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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	38,245	44,927	44,927	48,192
4190 Special Assessment	35,000	43,000	35,000	43,000
4191 Delinquent Sp Assess	665	0	665	0
Total Resources	73,909	87,927	80,592	91,192
Less Expenditures	28,982	43,000	32,400	37,300
Balance Forward	44,927	44,927	48,192	53,892

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	18,758	35,500	24,900	24,900
Commodities & Supplies	2,324	4,500	4,500	4,500
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	7,900	3,000	3,000	7,900
Total Expenditures	28,982	43,000	32,400	37,300

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	20,634	6,516	6,516	9,536
4190 Special Assessments	5,430	5,000	5,500	5,000
4191 Delinquent Assessments	4,530	0	0	0
4419 User Fees	43,090	48,000	47,000	48,000
4334 Returned Checks	0	0	0	0
Total Resources	73,684	59,516	59,016	62,536
Less Expenditures	67,168	57,800	49,480	49,480
Non-Appropriated Balance				0
Balance Forward	6,516	1,716	9,536	13,056

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	41,817	49,000	41,480	41,480
Commodities & Supplies	5,351	8,800	8,000	8,000
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	20,000	0	0	0
Total Expenditures	67,168	57,800	49,480	49,480

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	14,470	111,416	111,416	155,371
4213 E-911 Fee	254,186	251,103	252,764	252,764
4280 Interest on Idle Funds	354	625	690	725
Total Resources	269,010	363,144	364,871	408,860
Less Expenditures	157,594	310,000	209,500	267,000
Balance Forward	111,416	53,144	155,371	141,860

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	157,594	285,000	184,500	167,000
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	25,000	25,000	100,000
Transfer Out	0	0	0	0
Total Expenditures	157,594	310,000	209,500	267,000

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	0	0	0	(878)
4238 MV Registration	270,850	313,832	312,000	312,000
4246 MV Lienholders Payments	4,533	5,000	3,500	5,000
4250 MV Rental Excise Tax	10	0	0	0
4251 Rntl Excise Tax Distributio	0	0	0	0
4318 Miscellaneous	3,325	3,000	3,000	3,000
4335 Return Ck/Tax Recvy Fee	10	0	0	0
4423 Facility Fee	35,148	115,000	35,000	36,000
4426 Driver License Fee	12,374	15,000	12,000	15,000
Total Resources	326,249	451,832	365,500	370,122
Less Expenditures	326,249	451,080	366,378	384,125
Balance Forward	0	752	(878)	(14,003)

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	303,729	400,080	333,358	333,125
Contractual Services	17,293	25,600	17,900	25,600
Commodities & Supplies	4,991	12,600	7,100	12,600
Vehicle Operating Expense	236	2,800	1,300	2,800
Capital Outlay	0	10,000	6,720	10,000
Transfer Out	0	0	0	0
Total Expenditures	326,249	451,080	366,378	384,125

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	29,511	27,332	27,332	95,282
6001 Transfer from Countywide	300,000	424,350	367,950	424,350
Total Resources	329,511	451,682	395,282	519,632
Less Expenditures	302,179	434,350	300,000	478,440
Balance Forward	27,332	17,332	95,282	41,192

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	256,413	219,900	210,000	303,660
Commodities & Supplies	37,477	63,650	55,000	75,270
Vehicle Operating Expense	0	0	0	0
Capital Outlay	8,289	150,800	35,000	99,510
Transfer Out	0	0	0	0
Total Expenditures	302,179	434,350	300,000	478,440

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	6,462	3,457	3,457	387
4208 Special Sales Tax	1,113	2,500	2,500	2,500
4318 Miscellaneous	0	0	0	0
4354 Rent	12,405	11,880	11,880	11,880
Total Resources	19,980	17,837	17,837	14,767
Less Expenditures	16,523	17,450	17,450	14,750
Balance Forward	3,457	387	387	17

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	1,523	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	12,300
Total Expenditures	16,523	17,450	17,450	14,750

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	38,303	28,151	28,151	19,151
4220 Local Alcohol Liquor Tax	34,848	36,000	36,000	36,000
Total Resources	73,151	64,151	64,151	55,151
Less Expenditures	45,000	45,000	45,000	45,000
Non-Appropriated Balance				
Balance Forward	28,151	19,151	19,151	10,151

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	165,600	202,737	202,737	179,240
4270 Grants	430,158	425,000	452,466	452,466
4410 Fee for Service	25,554	20,000	20,000	20,000
Total Resources	621,312	647,737	675,203	651,706
Less Expenditures	418,575	519,044	495,962	580,811
Balance Forward	202,737	128,692	179,240	70,895

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	255,758	343,865	329,207	411,981
Contractual Services	158,813	170,579	163,480	165,180
Commodities & Supplies	2,619	2,550	1,550	1,850
Vehicle Operating Expense	1,386	2,050	1,725	1,800
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	418,575	519,044	495,962	580,811

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	72,141	58,935	58,935	83,867
4270 Grants	410,285	475,000	464,000	475,000
4322 Compensation to income	0	0	0	0
4410 Fee for Service	3,465	5,000	5,000	4,000
Total Resources	485,891	538,935	527,935	562,867
Less Expenditures	426,887	453,363	444,068	415,248
Balance Forward	59,003	85,573	83,867	147,619

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	372,110	379,946	389,183	359,128
Contractual Services	47,844	62,967	48,585	48,370
Commodities & Supplies	2,022	3,400	450	500
Vehicle Operating Expense	4,912	7,050	5,850	7,250
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	426,887	453,363	444,068	415,248

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	88,919	62,504	62,504	82,097
4270 Grants	32,250	90,152	90,152	90,152
Total Resources	121,169	152,656	152,656	172,249
Less Expenditures	58,665	70,831	70,559	90,218
Balance Forward	62,504	81,825	82,097	82,031

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	28,096	48,131	48,209	67,868
Contractual Services	30,543	22,350	22,350	22,350
Commodities & Supplies	25	350	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	0	0	0	0
Total Expenditures	58,665	70,831	70,559	90,218

SECTION FOUR | SPECIAL REVENUE/RESERVE FUNDS

332-332	Special Equipment Reserve.....	82
450-450	Special Capital Improvement.....	83
924-924	Jail Sales Tax.....	84
927-927	Special Sales Tax.....	85

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	250,296	789,876	789,876	721,876
4418 Recording Fee	77,770	40,000	40,000	40,000
6001 Transfer in GF	500,000	0	0	0
6001 Transfer in Reappraisal	25,000	0	25,000	0
6001 Transfer in	(40,000)	0	0	0
6001 Transfer in Adm Election	40,000	0	0	0
Total Resources	853,066	829,876	854,876	761,876
Less Expenditures	63,190	0	133,000	0
Balance Forward	789,876	829,876	721,876	761,876

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	34,862	0	50,000	0
Commodities & Supplies	3,852	0	33,000	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	24,476	0	50,000	0
Transfer Out	0	0	0	0
Total Expenditures	63,190	0	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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	2,865,949	2,467,351	2,467,351	2,344,607
4272 Federal Grants	860,731	0	10,236	0
4270 Grants	222,607	0	0	0
4322 Compensation to Income	12,879	0	0	0
4323 Cost Share Revenue	75,316	0	0	0
4356 Proceeds-Property Sale	0	0	311,000	0
6001 Transfer in EMS Addition	(1,013,740)	0	446,427	0
6001 Transfer from Sales Tax	1,013,740	0	575,000	0
6001 Transfer from Airport	0	0	35,000	0
6001 Transfer from R&B	3,220,232	0	786,574	0
6001 Transfer from SB	0	0	861,600	0
Total Resources	7,257,714	2,467,351	5,493,188	2,344,607
Less Expenditures	4,790,363	0	3,148,581	0
Balance Forward	2,467,351	2,467,351	2,344,607	2,344,607

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	38,600	0	600	0
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	4,751,763	0	3,147,981	0
Transfer Out	0	0	0	0
Total Expenditures	4,790,363	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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	822,723	874,958	874,958	948,926
4208 Special Sales Tax	1,236,165	1,100,000	1,200,000	1,225,000
4322 Compensation to income	5,127	0	0	0
Total Resources	2,064,015	1,974,958	2,074,958	2,173,926
Less Expenditures	1,189,058	1,126,032	1,126,032	1,037,012
Balance Forward	874,958	848,926	948,926	1,136,914

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	162,056	0	0	0
Commodities & Supplies	0	0	0	0
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	1,027,001	1,126,032	1,126,032	1,037,012
Total Expenditures	1,189,058	1,126,032	1,126,032	1,037,012

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	77,980	60,533	60,533	72,165
4208 Special Sales Tax	1,236,165	1,200,000	1,236,000	1,225,000
Total Resources	1,314,145	1,260,533	1,296,533	1,297,165
Less Expenditures	1,253,612	1,224,368	1,224,368	1,297,166
Balance Forward	60,533	36,165	72,165	(1)

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	144,908	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	1,108,704	724,368	724,368	797,166
Total Expenditures	1,253,612	1,224,368	1,224,368	1,297,166

SECTION FIVE | NON-BUDGETED FUNDS

314-314	Law Enforcement Trust.....	86
316-270	Conceal Carry.....	86
324-324	Offender Registration.....	86
320-405	Economic Development Reserve.....	87
331-331	Special Machinery Reserve.....	87
336	Special Building Improvement Reserve.....	87
337	Special Retirement Reserve.....	88
340	Club Estate Sewer Reserve.....	88
341	Walnut Creek Sewer Reserve.....	88
360	Clerk Tech Fund.....	89
361	Treasurer Tech Fund.....	89
451	Insurance Reimbursements.....	89
904	Detention Center Project.....	90
905	Escrow.....	90
909	800 MHz Radio System.....	90
990	Sheriff Grant Fund.....	91
993	Cops for Tots.....	91
999	Cares Act Spark Grant.....	91
994	Sheriff Support Program.....	92
998	Small Business Grant.....	92

314-314 | LAW ENFORCEMENT TRUST

BUDGET SUMMARY			
Resources	2018 Actual	2019 Actual	2020 Actual
<i>Fund Balance January 1st</i>	1,746	2,394	2,394
4000 Revenues	1,048	0	123
Total Revenues	1,048	0	123
Contractual Services	0	0	0
Commodities & Supplies	400	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	400	0	0
Balance Forward	2,394	2,394	2,517

PRIMARY FUNCTION:

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

316-270 | CONCEAL CARRY

BUDGET SUMMARY			
Resources	2018 Actual	2019 Actual	2020 Actual
<i>Fund Balance January 1st</i>	3,190	5,598	4,108
4000 Revenues	2,408	910	3,153
Total Revenues	2,408	910	3,153
Contractual Services	0	2,400	0
Commodities & Supplies	0	0	1,243
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	0	2,400	1,243
Balance Forward	5,598	4,108	6,017

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	2018 Actual	2019 Actual	2020 Actual
<i>Fund Balance January 1st</i>	15,703	23,823	33,823
4000 Revenues	10,320	10,000	8,660
Total Revenues	10,320	10,000	8,660
Contractual Services	2,200	0	0
Commodities & Supplies	0	0	1,235
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	2,200	0	1,235
Balance Forward	23,823	33,823	41,248

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	2018 Actual	2019 Actual	2020 Actual
<i>Fund Balance January 1st</i>	226,000	252,000	262,145
4000 Revenues	26,000	52,000	40,000
Total Revenues	26,000	52,000	40,000
Contractual Services	0	41,855	27,300
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	0	41,855	27,300
Balance Forward	252,000	262,145	274,845

PRIMARY FUNCTION:

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

331-331 | SPECIAL MACHINERY RESERVE

BUDGET SUMMARY			
Resources	2018 Actual	2019 Actual	2020 Actual
<i>Fund Balance January 1st</i>	409,974	593,401	256,154
4000 Revenues	299,029	19,284	584,720
Total Revenues	299,029	19,284	584,720
Contractual Services	0	22,832	0
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	115,602	333,699	60,183
Transfer to	0	0	0
Total Expenditures	115,602	356,531	60,183
Balance Forward	593,401	256,154	780,691

PRIMARY FUNCTION:

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

336 | SPECIAL BUILDING IMPROVEMENT RESERVE

BUDGET SUMMARY			
Resources	2018 Actual	2019 Actual	2020 Actual
<i>Fund Balance January 1st</i>	1,309,332	1,630,125	1,529,092
4000 Revenues	878,741	70,006	1,869,800
Total Revenues	878,741	70,006	1,869,800
Contractual Services	23,344	21,103	51,936
Commodities & Supplies	4,815	9,225	11,448
Vehicle Operating Expense	0	0	0
Capital Outlay	83,363	45,164	85,696
Transfer to	446,427	95,547	0
Total Expenditures	557,949	171,039	149,080
Balance Forward	1,630,125	1,529,092	3,249,812

PRIMARY FUNCTION:

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

337 | SPECIAL RETIREMENT RESERVE

BUDGET SUMMARY			
Resources	2018 Actual	2019 Actual	2020 Actual
<i>Fund Balance January 1st</i>	300,000	300,000	350,000
4000 Revenues	0	50,000	100,000
Total Revenues	0	50,000	100,000
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	350,000	450,000

PRIMARY FUNCTION:

A reserve to offset unfunded, earned employee benefits.

340 | CLUB ESTATE SEWER RESERVE

BUDGET SUMMARY			
Resources	2018 Actual	2019 Actual	2020 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	2018 Actual	2019 Actual	2020 Actual
<i>Fund Balance January 1st</i>	25,324	33,224	41,124
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	33,224	41,124	49,024

PRIMARY FUNCTION:

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

360 | CLERK TECH FUND

BUDGET SUMMARY			
Resources	2018 Actual	2019 Actual	2020 Actual
<i>Fund Balance January 1st</i>	35,046	47,968	17,307
4000 Revenues	12,922	13,585	19,387
Total Revenues	12,922	13,585	19,387
Contractual Services	0	0	0
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	44,245	14,086
Transfer to	0	0	0
Total Expenditures	0	44,245	14,086
Balance Forward	47,968	17,307	22,608

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	2018 Actual	2019 Actual	2020 Actual
<i>Fund Balance January 1st</i>	38,249	50,636	47,752
4000 Revenues	12,922	13,473	19,499
Total Revenues	12,922	13,473	19,499
Contractual Services	0	590	536
Commodities & Supplies	535	0	652
Vehicle Operating Expense	0	0	0
Capital Outlay	0	15,766	2,745
Transfer to	0	0	0
Total Expenditures	535	16,356	3,933
Balance Forward	50,636	47,752	63,318

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	2018 Actual	2019 Actual	2020 Actual
<i>Fund Balance January 1st</i>	0	140,107	164,172
4000 Revenues	140,107	140,107	66,083
Total Revenues	140,107	140,107	66,083
Contractual Services	0	0	0
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	30,243	4,169
Capital Outlay	0	85,799	65,716
Transfer to	0	0	0
Total Expenditures	0	116,042	69,885
Balance Forward	140,107	164,172	160,369

PRIMARY FUNCTION:

A fund to provide a resource for property loss reimbursement.

904 | DETENTION CENTER PROJECT

BUDGET SUMMARY			
Resources	2018 Actual	2019 Actual	2020 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	6,491
Transfer to	0	151,294	0
Total Expenditures	717,476	327,224	6,491
Balance Forward	21,770	395,533	389,043

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	2018 Actual	2019 Actual	2020 Actual
<i>Fund Balance January 1st</i>	24,900	22,700	73,861
4000 Revenues	12,098	54,511	12,600
Total Revenues	12,098	54,511	12,600
Contractual Services	14,298	3,350	12,027
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	14,298	3,350	12,027
Balance Forward	22,700	73,861	74,435

PRIMARY FUNCTION:

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

909 | 800 MHz RADIO SYSTEM

BUDGET SUMMARY			
Resources	2018 Actual	2019 Actual	2020 Actual
<i>Fund Balance January 1st</i>	0	602,800	486,790
4000 Revenues	685,000	8,167,879	156,545
Total Revenues	685,000	8,167,879	156,545
Contractual Services	0	328,287	255,330
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	82,200	7,955,602	135,174
Transfer to	0	0	0
Total Expenditures	82,200	8,283,889	390,504
Balance Forward	602,800	486,790	252,831

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	2018 Actual	2019 Actual	2020 Actual
<i>Fund Balance January 1st</i>	0	0	2,000
4000 Revenues	87	74,849	41,338
Total Revenues	87	74,849	41,338
Contractual Services	0	0	0
Commodities & Supplies	0	9,425	18,018
Vehicle Operating Expense	0	0	0
Capital Outlay	0	63,424	22,369
Transfer to	0	0	0
Total Expenditures	0	72,849	40,387
Balance Forward	87	2,000	2,951

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	2018 Actual	2019 Actual	2020 Actual
<i>Fund Balance January 1st</i>	41,144	38,584	33,266
4000 Revenues	17,493	19,025	18,473
Total Revenues	17,493	19,025	18,473
Contractual Services	7,074	6,334	5,500
Commodities & Supplies	12,978	18,009	9,721
Vehicle Operating Expense	0	0	0
Transfer to	0	0	0
Total Expenditures	20,053	24,343	15,221
Balance Forward	38,584	33,266	36,518

PRIMARY FUNCTION:

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

999| CARES ACT SPARK GRANT

BUDGET SUMMARY			
Resources	2018 Actual	2019 Actual	2020 Actual
<i>Fund Balance January 1st</i>	0	0	0
4000 Revenues	0	0	6,894,896
Total Revenues	0	0	6,894,896
Personnel Services	0	0	163,000
Contractual Services	0	0	3,810,462
Commodities & Supplies	0	0	1,579,794
Vehicle Operating Expense	0	0	183
Capital Outlay	0	0	1,257,726
Transfer to	0	0	0
Total Expenditures	0	0	6,811,165
Balance Forward	0	0	83,731

994| SHERIFF SUPPORT PROGRAM

BUDGET SUMMARY			
Resources	2018 Actual	2019 Actual	2020 Actual
<i>Fund Balance January 1st</i>	7,124	7,870	9,487
4000 Revenues	4,980	4,605	1,440
Total Revenues	4,980	4,605	1,440
Contractual Services	824	0	0
Commodities & Supplies	3,410	2,988	231
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	4,234	2,988	231
Balance Forward	7,870	9,487	10,695

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	2018 Actual	2019 Actual	2020 Actual
<i>Fund Balance January 1st</i>	17,471	21,471	0
4000 Revenues	5,750	0	126,000
Total Revenues	5,750	0	126,000
Contractual Services	1,750	21,471	126,000
Commodities & Supplies	0	0	0
Vehicle Operating Expense	0	0	0
Capital Outlay	0	0	0
Transfer to	0	0	0
Total Expenditures	1,750	21,471	126,000
Balance Forward	21,471	0	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.

SECTION SIX | SPECIAL TAX DISTRICT FUNDS

413-413	Fire District No. 1 – Operating.....	93
417-417	Fire District No. 1 – Reserve.....	94
415-415	Fire District No. 2 – Operating.....	95
419-419	Fire District No. 2 – Reserve.....	96
433-433	Bucyrus Lights & Sirens.....	97
435-435	Hillsdale Lights & Sirens.....	98

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	38,046	21,081	21,081	7,916
Ad Valorem Tax	736,778	832,003	815,363	902,605
Delinquent Tax	11,058	8,000	10,000	8,000
4033 16/20 Motor Vehicle Tax	2,408	3,001	2,150	2,904
4154 Motor Vehicle Tax	83,368	85,674	73,000	72,831
4164 Recreational Vehicle Tax	2,384	2,251	1,850	2,045
4174 Commercial Vehicle	5,004	4,357	5,000	4,404
4318 Miscellaneous	15	1,226	0	1,226
4322 Compensation to Income	5,420	2,500	5,000	2,500
4030 Watercraft Tax	0	0	0	1,335
4360 Restitution Payments	610	0	0	0
Total Resources	885,091	960,093	933,444	1,005,766
Less Expenditures	864,013	952,425	925,528	1,015,809
Balance Forward	21,078	7,668	7,916	(10,043)

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	10,250	15,652
Contractual Services	336,333	439,425	397,905	428,480
Commodities & Supplies	96,068	130,650	69,532	140,950
Vehicle Operating Expense	36,328	43,850	29,757	46,250
Capital Outlay	0	10,500	390	10,500
Transfer Out	395,285	328,000	417,694	373,977
Total Expenditures	864,013	952,425	925,528	1,015,809

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	685,494	712,771	657,846	220,060
4322 Compensation to income	0	0	0	0
4356 Sale of Property	0	0	0	0
6001 Transfer In	395,285	328,000	250,000	330,000
Total Resources	1,080,779	1,040,771	907,846	550,060
Less Expenditures	422,933	1,040,000	687,786	692,715
Balance Forward	657,846	771	220,060	(142,655)

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	0	0	0	0
Commodities & Supplies	15,635	0	0	47,450
Vehicle Operating Expense	0	0	0	9,600
Capital Outlay	407,298	1,040,000	687,786	635,665
Transfer Out	0	0	0	0
Total Expenditures	422,933	1,040,000	687,786	692,715

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	12,858	11,089	11,089	541
Ad Valorem Tax	186,788	0	324,589	425,483
Delinquent Tax	4,378	2,500	2,000	2,500
4030 Watercraft Tax	0	300	0	470
4033 16/20 Motor Vehicle Tax	580	592	638	648
4154 Motor Vehicle Tax	23,939	22,565	24,500	28,450
4164 Recreational Vehicle Tax	626	547	550	801
4174 Commercial Vehicle	295	315	525	363
Total Resources	229,464	37,908	363,891	459,256
Less Expenditures	218,375	363,350	363,350	463,422
Balance Forward	11,089	(325,443)	541	(4,167)

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	209,875	251,850	251,850	315,325
Commodities & Supplies	1,000	1,000	1,000	1,000
Vehicle Operating Expense	0	0	0	0
Capital Outlay	0	0	0	0
Transfer Out	7,500	110,500	110,500	147,097
Total Expenditures	218,375	363,350	363,350	463,422

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	166,166	173,666	173,666	284,166
6001 Transfer In	7,500	8,000	110,500	147,097
Total Resources	173,666	181,666	284,166	431,263
Less Expenditures	0	284,166	0	398,263
Balance Forward	173,666	(102,500)	284,166	33,000

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 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	284,166	0	398,263
Transfer Out	0	0	0	0
Total Expenditures	0	284,166	0	398,263

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	2,246	2,965	2,965	1,795
Ad Valorem Tax	2,342	1,315	1,290	5,468
Delinquent Tax	485	0	0	0
4033 16/20 Motor Vehicle Tax	24	20	10	8
4154 Motor Vehicle Tax	531	533	525	212
4164 Recreational Vehicle Tax	13	0	5	7
4174 Commercial Vehicle	42	33	10	16
4184 Watercraft Tax	0	8	0	3
Total Resources	5,684	4,874	4,805	7,509
Less Expenditures	2,719	4,000	3,010	3,470
Balance Forward	2,965	874	1,795	4,039

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	2,719	4,000	3,010	3,470
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	2,719	4,000	3,010	3,470

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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<i>Fund Balance January 1st</i>	4,935	6,105	6,105	4,118
Ad Valorem Tax	4,488	4,932	4,772	5,468
Delinquent Tax	1,575	50	50	50
4033 16/20 Motor Vehicle Tax	2	14	2	8
4154 Motor Vehicle Tax	1,007	647	647	456
4164 Recreational Vehicle Tax	19	18	17	6
4174 Commercial Vehicle	12	6	25	5
4030 Watercraft Tax	0	3	0	2
Total Resources	12,038	11,775	11,618	10,113
Less Expenditures	5,933	9,000	7,500	9,980
Balance Forward	6,105	2,775	4,118	133

EXPENDITURE BUDGET SUMMARY				
Expenditure Category	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Personnel Services	0	0	0	0
Contractual Services	5,933	9,000	7,500	9,980
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	5,933	9,000	7,500	9,980

SECTION SEVEN | APPENDICES

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

Appendix B: Glossary of Terms..... 111

Appendix C: Revenue Source Descriptions..... 114

Appendix D: Fund Budget Categories..... 116

Appendix E: Line Item Definitions..... 117

APPENDIX A | BUDGET & LEVY DOCUMENTS

Resolution No. R21-08-029

A RESOLUTION OF MIAMI COUNTY, KANSAS TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2021.

WHEREAS, the Miami County Board of County Commissioners is statutorily required to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

WHEREAS, the Miami County Clerk provided notice of the hearing on the Revenue Neutral Rate on July 14, 2021; and

WHEREAS, the Revenue Neutral Rate for tax year 2021 for Miami County was calculated as 42.773 mills by the County Clerk; and

WHEREAS, the budget proposed by the Miami County Board of County Commissioners for tax year 2021 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Miami County Board of County Commissioners held a hearing on August 25, 2021 allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the Miami County Board of County Commissioners having heard testimony, have determined that it is in the best interests of Miami County to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE MIAMI COUNTY BOARD OF COUNTY COMMISSIONERS:

Miami County shall levy a property tax rate exceeding the Revenue Neutral Rate of 42.773 mills for Tax Year 2021.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Miami County Board of County Commissioners.

ADOPTED this 25th day of August 2021



Bonnie "Rob" Roberts
Chairman, Board of County Commissioners

Attested:



Janet White, Miami County Clerk

APPENDIX A | BUDGET & LEVY DOCUMENTS

R21-08-032

State of Kansas
Special District

CERTIFICATE

2022

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

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2022; and (3) the
Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:			2022 Adopted Budget		
	Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only	
Allocation MVT, RVT, 16/20M Vehicle Tax	2				
Schedule of Transfers	3				
Statement of Indebt. & Lease/Purchase	4				
Fund	K.S.A.				
General	19-3610	5	1,015,809	902,605	
Debt Service	10-113				
Equipment Fund (0417)	5		692,715		
	5				
Totals	xxxxxxx		1,708,524	902,605	
Budget Summary	0				County Clerk's Use Only
Neighborhood Revitalization Rebate					
					Nov. 1, 2021 Total Assessed Valuation

Assisted by:

Address: _____

Email: _____

Attest: _____, 2021

Janet White
County Clerk

Therese
David Haller
Rob Roberts
George
[Signature]
Governing Body

CPA Summary

APPENDIX A | BUDGET & LEVY DOCUMENTS

Resolution No. R21-08-032

A RESOLUTION OF MIAMI COUNTY FIRE DISTRICT #1 TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2021.

WHEREAS, the Miami County Fire District #1 Board of Commissioners is statutorily required to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

WHEREAS, the Miami County Clerk provided notice of the hearing on the Revenue Neutral Rate on July 14, 2021; and

WHEREAS, the Revenue Neutral Rate for tax year 2021 for Miami County Fire District #1 was calculated as 3.262 mills by the County Clerk; and

WHEREAS, the budget proposed by the Miami County Fire District #1 Board of Commissioners for tax year 2021 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Miami County Fire District #1 Board of Commissioners held a hearing on August 25, 2021 allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the Miami County Fire District #1 Board of Commissioners having heard testimony, have determined that it is in the best interests of Miami County Fire District #1 to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE MIAMI COUNTY FIRE DISTRICT #1 BOARD OF COMMISSIONERS:

Miami County Fire District #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.262 mills for Tax Year 2021.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Miami County Fire District #1 Board of Commissioners.

ADOPTED this 25th day of August 2021



Bonnie "Rob" Roberts
Chairman, Board of County Commissioners

Attested:


Janet White, Miami County Clerk

APPENDIX A | BUDGET & LEVY DOCUMENTS

R21-08-033

State of Kansas
Special District

CERTIFICATE

2022

To the Clerk of Miami County, State of Kansas

We, the undersigned, officers of

Fire District #2

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2022; and (3) the
Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

		2022 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	19-3610	5	463,422	425,483	
Debt Service	10-113				
Equipment Fund		5	398,263		
		5			
Totals		xxxxxxx	861,685	425,483	
Budget Summary		0			
Neighborhood Revitalization Rebate					

County Clerk's Use Only
Nov. 1, 2021 Total Assessed Valuation

Assisted by:

Address: _____

Email: _____

Attest: _____, 2021

Donna White
County Clerk

Rob Roberts
George Bruf

Governing Body

CPA Summary

APPENDIX A | BUDGET & LEVY DOCUMENTS

Resolution No. R21-08-033

A RESOLUTION OF MIAMI COUNTY FIRE DISTRICT #2 TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2021.

WHEREAS, the Miami County Fire District #2 Board of Commissioners is statutorily required to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

WHEREAS, the Miami County Clerk provided notice of the hearing on the Revenue Neutral Rate on July 14, 2021; and

WHEREAS, the Revenue Neutral Rate for tax year 2021 for Miami County Fire District #2 was calculated as 4.671 mills by the County Clerk; and

WHEREAS, the budget proposed by the Miami County Fire District #2 Board of Commissioners for tax year 2021 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Miami County Fire District #2 Board of Commissioners held a hearing on August 25, 2021 allowing all interested taxpayers an opportunity to be heard at the hearing; and

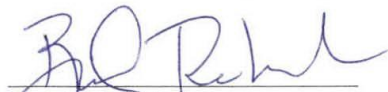
WHEREAS, the Miami County Fire District #2 Board of Commissioners having heard testimony, have determined that it is in the best interests of Miami County Fire District #2 to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE MIAMI COUNTY FIRE DISTRICT #2 BOARD OF COMMISSIONERS:

Miami County Fire District #2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.671 mills for Tax Year 2021.


This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Miami County Fire District #2 Board of Commissioners.

ADOPTED this 25th day of August 2021



Bonnie "Rob" Roberts
Chairman, Board of County Commissioners

Attested:


Janet White, Miami County Clerk

APPENDIX A | BUDGET & LEVY DOCUMENTS

R21-08-030

State of Kansas
Special District

CERTIFICATE

2022

To the Clerk of Miami County, State of Kansas
We, the undersigned, officers of
Bucvus 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 2022; and (3) the
Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

		2022 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	19-2728	5	3,470	1,384	
Debt Service	10-113				
Totals	XXXXXXXXXX		3,470	1,384	
Budget Summary	0				
Neighborhood Revitalization Rebate					

County Clerk's Use Only
Nov. 1, 2021 Total Assessed Valuation

Assisted by:

Address:

Email:



Attest: _____, 2021
Janet White
County Clerk

Phil Jones
Bob Halleg
Rob Roberts
George Pruf

Governing Body

CPA Summary

APPENDIX A | BUDGET & LEVY DOCUMENTS

Resolution No. R21-08-030

A RESOLUTION OF BUCYRUS LIGHTS & SIRENS TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2021.

WHEREAS, the Miami County Bucyrus Lights & Sirens is statutorily required to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

WHEREAS, the Miami County Clerk provided notice of the hearing on the Revenue Neutral Rate on July 14, 2021; and

WHEREAS, the Revenue Neutral Rate for tax year 2021 for Miami County Bucyrus Lights & Sirens was calculated as 1.507 mills by the County Clerk; and

WHEREAS, the budget proposed by the Miami County Bucyrus Lights & Sirens for tax year 2021 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Miami County Bucyrus Lights & Sirens held a hearing on August 25, 2021 allowing all interested taxpayers an opportunity to be heard at the hearing; and

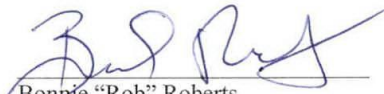
WHEREAS, the Miami County Bucyrus Lights & Sirens having heard testimony, have determined that it is in the best interests of Miami County Bucyrus Lights & Sirens to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE MIAMI COUNTY BUCYRUS LIGHTS & SIRENS:

Miami County Bucyrus Lights & Sirens shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.507 mills for Tax Year 2021.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Miami County Bucyrus Lights & Sirens.

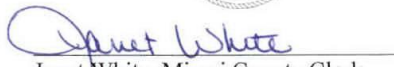
ADOPTED this 25th day of August 2021



Bonnie "Rob" Roberts
Chairman, Board of County Commissioners

Attested:





Janet White, Miami County Clerk

APPENDIX A | BUDGET & LEVY DOCUMENTS

R21-08-031

State of Kansas
Special District

CERTIFICATE

2022

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 2022; and (3) the
Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

		2022 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	19-2728	5	9,980	5,468	
Debt Service	10-113				
Totals		xxxxxxx	9,980	5,468	
Budget Summary		0			
Neighborhood Revitalization Rebate					

County Clerk's Use Only
Nov. 1, 2021 Total Assessed Valuation

Assisted by:

Address:

Email:



Theresa Cox
Bob Roberts
George Prof

Attest: _____, 2021
Janet White
County Clerk

Governing Body

CPA Summary

APPENDIX A | BUDGET & LEVY DOCUMENTS

Resolution No. R21-08-031

A RESOLUTION OF HILLSDALE LIGHTS & SIRENS TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2021.

WHEREAS, the Miami County Hillsdale Lights & Sirens is statutorily required to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

WHEREAS, the Miami County Clerk provided notice of the hearing on the Revenue Neutral Rate on July 14, 2021; and

WHEREAS, the Revenue Neutral Rate for tax year 2021 for Miami County Hillsdale Lights & Sirens was calculated as 2.191 mills by the County Clerk; and

WHEREAS, the budget proposed by the Miami County Hillsdale Lights & Sirens for tax year 2021 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Miami County Hillsdale Lights & Sirens held a hearing on August 25, 2021 allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the Miami County Hillsdale Lights & Sirens having heard testimony, have determined that it is in the best interests of Miami County Hillsdale Lights & Sirens to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE MIAMI COUNTY HILLSDALE LIGHTS & SIRENS:

Miami County Hillsdale Lights & Sirens shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.191 mills for Tax Year 2021.


This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Miami County Hillsdale Lights & Sirens.

ADOPTED this 25th day of August 2021


Bonnie "Rob" Roberts
Chairman, Board of County Commissioners

Attested:




Janet White, Miami County Clerk

APPENDIX A | BUDGET & LEVY DOCUMENTS



I hereby certify this to be a true and correct statement of 2021 levies for the budget year 2021, and duly made in accordance with the laws of the State of Kansas.

Janet White

Janet White, Miami County Clerk

TOWNSHIPS KSA 79-1952, 15-104

TOWNSHIP	VALUATION 2021	GENERAL	2021 LEVY	2020 LEVY
STANTON	14,280,636	0.480	0.480	0.063
RICHLAND	40,929,989	0.336	0.336	0.202
MARYSVILLE	48,976,545	0.396	0.396	0.371
TEN MILE	35,221,119	0.698	0.698	0.244
WEA	45,620,244	0.014	0.014	0.010
MIDDLE CREEK	39,822,652	0.341	0.341	0.199
SUGAR CREEK	10,923,794	0.737	0.737	0.808
MIAMI	11,683,765	0.866	0.866	0.937
OSAGE	8,104,602	0.094	0.094	0.037
MOUND	10,320,210	0.034	0.034	0.034
OSAWATOMIE	12,209,201	0.525	0.525	0.552
VALLEY	26,385,323	0.038	0.038	0.008
PAOLA	20,146,660	0.011	0.011	0.011

SCHOOL DISTRICT KSA72-5142, 72-53113, 72-5147, 12-8a10, 10-113, 75-6110

SCHOOL DISTRICT	VALUATION 2021	GENERAL	CAP OUTLAY	SUPP GNRL	COST OF LIVING	SPECIAL ASSMT	BOND	EX ORD GROWTH	SP LBLTY EXP	2021 LEVY	2020 LEVY
USD#229	975,649	20.000	8.000	12.902	1.856	0.132	15.154	0.572	0.351	58.967	60.503
USD#230	56,077,979	20.000	7.969	9.072		1.240	18.712	10.053	0.488	67.534	67.875
USD#231	7,614,231	20.000	8.000	12.464	1.166	0.441	18.827	1.647	0.450	62.995	64.682
USD#289	12,195,844	20.000	7.996	13.533			16.232			57.761	47.390
USD#362	19,094,999	20.000	8.000	11.159			5.102			44.261	44.241
USD#367	59,417,011	20.000	8.000	15.664			15.230			58.894	59.108
USD#368	183,023,927	20.000	8.000	12.528			10.004			50.532	51.942
USD#416	162,881,089	20.000	8.000	12.331	0.417		9.753			50.501	45.486

CEMETERY

KSA 17-1330	VALUATION 2021	2021 LEVY	2020 LEVY
STANTON #1	8,505,513	0.000	0.370
MOUND #2	10,320,210	4.049	4.312
PLEASANT VLY#3	10,288,929	0.078	0.070
OSAGE #4	9,525,498	1.169	0.904
ANTIOCH #5	13,742,186	0.313	0.431
SCOTT VLLY#6	10,510,895	0.334	0.226
ROCK CRK #7	8,403,599	0.466	0.301

LIBRARY

KSA 12-1247, 12-16102	LIBRARY #1	NORTHEAST KS
VALUATION 2021	163,856,738	248,758,224
GENERAL	4.282	1.145
EMP BENEFITS	0.575	0.150
2021 LEVY	4.857	1.295
2020 LEVY	5.134	1.351

FIRE

KSA 19-3610	FIRE DIST#1	FIRE DIST #2
VALUATION 2021	255,129,969	70,915,667
2021 LEVY	3.538	6.000
2020 LEVY	3.538	5.000

Marais des Cygnes Ext. Dist. # 16

KSA 2-623	Valuation 2021
501,280,729	501,280,729
0.759	0.759
0.773	0.773

REC. COMM

KSA12-1927, 12-1928	USD #229	USD #230	USD #289	USD #367	USD #416
GENERAL	2.019	2.590	3.997	1.000	1.000
EMP BENEFITS	0.197	0.448	0.200		
2021 LEVY	2.216	3.038	4.197	1.000	1.000
2020 LEVY	2.193	3.053	4.172	1.000	1.000
VALUATION 2021	975,649	56,077,979	12,195,844	59,417,011	162,881,089

WATERSHED

KSA24-1208	VALUATION 2021	2021 LEVY	2020 LEVY
#90 JT	10,636,112	1.553	1.616

LIGHTS/SIRENS

KSA 19-2728	VALUATION 2021	2021 LEVY	2020 LEVY
HILLSDALE	2,222,740	2.460	2.460
BUCYRUS	873,302	1.585	1.585

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	46.366	10.941	0.094	44.261	1.169		1.295	3.538			0.759	109.923
Louisburg													
002-416	1.500	46.366	32.439	0.014	50.501			4.857			1.000	0.759	137.436
021-416	1.500	46.366	32.439	0.341	50.501			4.857			1.000	0.759	137.763
022-416	1.500	46.366	32.439	0.737	50.501			4.857			1.000	0.759	138.159
Paola													
003-368	1.500	46.366	43.366		50.532							0.759	142.523
031-368	1.500	46.366	43.366		50.532							0.759	142.523
Osawatomie													
004-367	1.500	46.366	79.983		58.894						1.000	0.759	188.502
041-368	1.500	46.366	79.983		50.532							0.759	179.140
Spring Hill													
005-230	1.500	46.366	36.288		67.534			1.295			3.038	0.759	156.780
Wea Twp													
081-229	1.500	46.366		0.014	58.967			4.857	3.538		2.216	0.759	118.217
082-416	1.500	46.366		0.014	50.501			4.857	3.538		1.000	0.759	108.535
Ten Mile Twp													
091-416	1.500	46.366		0.698	50.501			4.857	3.538		1.000	0.759	109.219
092-416	1.500	46.366		0.698	50.501			4.857	6.000	1.585	1.000	0.759	113.266
093-230	1.500	46.366		0.698	67.534			1.295	6.000		3.038	0.759	127.190
094-368	1.500	46.366		0.698	50.532			1.295	6.000			0.759	107.150
095-416	1.500	46.366		0.698	50.501			4.857	6.000		1.000	0.759	111.681
096-368	1.500	46.366		0.698	50.532			1.295	3.538			0.759	104.688
Marysville Twp													
101-230	1.500	46.366		0.396	67.534			1.295	6.000		3.038	0.759	126.888
102-368	1.500	46.366		0.396	50.532			1.295	3.538			0.759	104.386
103-368	1.500	46.366		0.396	50.532			1.295	6.000	2.460		0.759	109.308
106-368	1.500	46.366		0.396	50.532			1.295	6.000			0.759	106.848
Richland Twp													
110-231	1.500	46.366		0.336	62.995	0.313		1.295	3.538			0.759	117.102
111-231	1.500	46.366		0.336	62.995	0.466		1.295	3.538			0.759	117.255
112-289	1.500	46.366		0.336	57.761	0.466		1.295	3.538		4.197	0.759	116.218
113-289	1.500	46.366		0.336	57.761	0.313		1.295	3.538		4.197	0.759	116.065
114-231	1.500	46.366		0.336	62.995	0.313		1.295	6.000			0.759	119.564
115-368	1.500	46.366		0.336	50.532	0.313		1.295	3.538			0.759	104.639
116-368	1.500	46.366		0.336	50.532	0.334		1.295	3.538			0.759	104.660
117-368	1.500	46.366		0.336	50.532	0.078		1.295	3.538			0.759	104.404
118-289	1.500	46.366		0.336	57.761	0.078		1.295	3.538		4.197	0.759	115.830
119-368	1.500	46.366		0.336	50.532	0.313		1.295	6.000			0.759	107.101
Stanton Twp													
121-368	1.500	46.366		0.480	50.532			1.295	3.538			0.759	104.470
122-368	1.500	46.366		0.480	50.532	0.078		1.295	3.538			0.759	104.548
123-368	1.500	46.366		0.480	50.532	0.000		1.295	3.538			0.759	104.470
124-367	1.500	46.366		0.480	58.894	0.000		1.295	3.538		1.000	0.759	113.832
125-367	1.500	46.366		0.480	58.894			1.295	3.538		1.000	0.759	113.832
Paola Twp													
131-368	1.500	46.366		0.011	50.532			1.295	3.538			0.759	104.001
132-367	1.500	46.366		0.011	58.894			1.295	3.538		1.000	0.759	113.363
Middle Crk Twp													
141-416	1.500	46.366		0.341	50.501			4.857	3.538		1.000	0.759	108.862
142-368	1.500	46.366		0.341	50.532			1.295	3.538			0.759	104.331
Sugar Crk Twp													
151-416	1.500	46.366		0.737	50.501			4.857	3.538		1.000	0.759	109.258
152-362	1.500	46.366		0.737	44.261			1.295	3.538			0.759	98.456
Miami Twp													
161-416	1.500	46.366		0.866	50.501			4.857	3.538		1.000	0.759	109.387
162-368	1.500	46.366		0.866	50.532			1.295	3.538			0.759	104.856
163-362	1.500	46.366		0.866	44.261			1.295	3.538			0.759	98.585
Valley Twp													
171-368	1.500	46.366		0.038	50.532			1.295	3.538			0.759	104.028
172-367	1.500	46.366		0.038	58.894			1.295	3.538		1.000	0.759	113.390
173-362	1.500	46.366		0.038	44.261			1.295	3.538			0.759	97.757
Osawatomie Twp													
181-367	1.500	46.366		0.525	58.894			1.295	3.538		1.000	0.759	113.877
182-367	1.500	46.366		0.525	58.894		1.553	1.295	3.538		1.000	0.759	115.430
Mound Twp													
191-367	1.500	46.366		0.034	58.894	4.049		1.295	3.538		1.000	0.759	117.435
192-367	1.500	46.366		0.034	58.894	4.049	1.553	1.295	3.538		1.000	0.759	118.988
193-362	1.500	46.366		0.034	44.261	4.049		1.295	3.538			0.759	101.802
Osage Twp													
201-362	1.500	46.366		0.094	44.261	1.169		1.295	3.538			0.759	98.982
202-367	1.500	46.366		0.094	58.894	1.169		1.295	3.538		1.000	0.759	114.615

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 are paid for and provided by Miami County through the payroll process.

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

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

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.