

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
County Name: GUTHRIE COUNTY County Number: 39

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 4/11/2023 Meeting Time: 10:00 AM Meeting Location: Board Room, 200 N 5th St, Guthrie Center, 50115

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)

guthriecounty.gov

County Telephone Number
(641) 332-3261

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	9,521,785	8,774,015	9,427,278	0.50
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	253,900	0	
Net Current Property Taxes	4	9,521,785	8,520,115	9,427,278	
Delinquent Property Tax Revenue	5	0	650	1,373	
Penalties, Interest & Costs on Taxes	6	30,000	43,000	89,755	
Other County Taxes/TIF Tax Revenues	7	2,259,349	2,220,525	1,219,866	36.09
Intergovernmental	8	5,356,962	5,571,510	5,827,759	
Licenses & Permits	9	57,600	1,095,706	1,104,298	
Charges for Service	10	918,530	867,720	1,026,898	
Use of Money & Property	11	151,103	54,302	104,416	
Miscellaneous	12	614,150	644,050	939,347	
Subtotal Revenues	13	18,909,479	19,017,578	19,740,990	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	51,960	50,500	8,799,109	
Operating Transfers In	15	3,199,144	2,925,767	2,824,267	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	22,160,583	21,993,845	31,364,366	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,385,035	3,013,618	2,473,423	16.99
Physical Health and Social Services	19	1,824,265	2,928,579	1,954,673	-3.39
Mental Health, ID & DD	20	0	0	317,354	
County Environment and Education	21	2,079,004	2,002,928	1,704,997	10.42
Roads & Transportation	22	8,130,918	7,140,201	6,662,295	10.47
Government Services to Residents	23	674,728	595,956	451,085	22.30
Administration	24	2,185,963	2,295,928	1,922,144	6.64
Nonprogram Current	25	49,417	14,500	22,602	47.86
Debt Service	26	2,144,960	1,699,323	1,639,680	14.37
Capital Projects	27	1,075,000	3,311,789	4,866,425	-53.00
Subtotal Expenditures	28	21,549,290	23,002,822	22,014,678	
Other Financing Uses:					
Operating Transfers Out	29	3,199,144	2,925,767	2,824,267	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	24,748,434	25,928,589	24,838,945	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-2,587,851	-3,934,744	6,525,421	
Beginning Fund Balance - July 1,	33	9,535,853	13,470,597	6,945,176	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	6,948,002	9,535,853	13,470,597	
Total Ending Fund Balance - June 30,	40	6,948,002	9,535,853	13,470,597	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	6,473,287	Urban Areas:		7.00000	
Rural Only Levies*:	3,048,498	Rural Areas:		10.95000	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	1,385,116				
Utility Replacement Excise Tax:	374,233				

Explanation of any significant items in the budget or additional virtual meeting information:

General Services expenses have increased due to proposed operation of the law enforcement center, in addition to IT upgrades and operations within the law enforcement center.

NOTICE OF PUBLIC HEARING-PROPOSED PROPERTY TAX LEVY

Fiscal Year July 1, 2023 - June 30, 2024

County Name: GUTHRIE COUNTY County Number: 39

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 3/28/2023 Meeting Time: 10:00 AM Meeting Location: Board Room, Guthrie County Courthouse 200 N 5th St Guthrie Center, IA 50115

Contact Person: Dani Fink Contact Phone Number: (641) 332-3261

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)
guthriecounty.gov

County Telephone Number
(641) 332-3261

		Current Year Certified Property Tax FY 2022/2023	Budget Year Effective Property Tax FY 2023/2024	Budget Year Proposed Maximum Property Tax FY 2023/2024	Proposed Percentage Change
Taxable Valuations-General Services	1	917,603,463	939,635,296	939,635,296	
Requested Tax Dollars-General Basic	2	3,670,414		4,228,359	
Requested Tax Dollars-General Supplemental	3	1,733,362		1,785,307	
Requested Tax Dollars-General Services Total	4	5,403,776	5,403,776	6,013,666	11.29
Estimated Tax Rate-General Services	5	5.88901	5.75093	6.40000	
Taxable Valuations-Rural Services	6	779,281,453	804,053,342	804,053,342	
Requested Tax Dollars-Rural Basic	7	3,000,234		3,176,011	
Requested Tax Dollars-Rural Supplemental	8			0	
Requested Tax Dollars-Rural Services Total	9	3,000,234	3,000,234	3,176,011	5.86
Estimated Tax Rate-Rural Services	10	3.85000	3.73139	3.95000	

Explanation of increases in the budget:

Proposed Maximum Levy increase due to operating expenses for new law enforcement center, reduction in taxable value due to rollback error, IT upgrades.

If applicable, the above notice is also available online at:

guthriecounty.gov

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.

Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.

Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

BUDGET SUMMARY		General	Special Revenue	TOTALS Budget 2023/2024 Capital Projects	Debt Service	Permanent	TOTALS Budget 2023/2024	TOTALS Re-Est 2022/2023	TOTALS Actual 2021/2022
1	Taxes Levied on Property	5,788,093	3,048,498		685,194		9,521,785	8,774,015	9,427,278
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	0	0		0		0	253,900	0
4	Net Current Property Taxes	5,788,093	3,048,498		685,194		9,521,785	8,520,115	9,427,278
5	Delinquent Property Tax Revenue	0	0		0		0	650	1,373
6	Penalties, Interest & Costs on Taxes	30,000					30,000	43,000	89,755
7	Other County Taxes/TIF Tax Revenues	225,573	2,012,629		21,147	0	2,259,349	2,220,525	1,219,866
8	Intergovernmental	1,079,259	4,267,553		10,150	0	5,356,962	5,571,510	5,827,759
9	Licenses & Permits	52,600	5,000		0	0	57,600	1,095,706	1,104,298
10	Charges for Service	895,530	23,000		0	0	918,530	867,720	1,026,898
11	Use of Money & Property	151,003	100		0	0	151,103	54,302	104,416
12	Miscellaneous	12,650	601,500		0	0	614,150	644,050	939,347
13	Subtotal Revenues	8,234,708	9,958,280	0	716,491	0	18,909,479	19,017,578	19,740,990
14	Other Financing Sources:								
14	General Long-Term Debt Proceeds	0	0		51,960	0	51,960	50,500	8,799,109
15	Operating Transfers In	0	3,199,144		0	0	3,199,144	2,925,767	2,824,267
16	Proceeds of Fixed Asset Sales	0	0		0	0	0	0	0
17	Total Revenues & Other Sources	8,234,708	13,157,424	0	768,451	0	22,160,583	21,993,845	31,364,366
EXPENDITURES & OTHER FINANCING USES									
Operating:									
18	Public Safety and Legal Services	3,380,035	5,000		0	0	3,385,035	3,013,618	2,473,423
19	Physical Health and Social Services	1,824,265	0		0	0	1,824,265	2,928,579	1,954,673
20	Mental Health, ID & DD	0	0		0	0	0	0	317,354
21	County Environment and Education	582,850	1,496,154		0	0	2,079,004	2,002,928	1,704,997
22	Roads & Transportation	0	8,130,918		0	0	8,130,918	7,140,201	6,662,295
23	Government Services to Residents	665,228	9,500		0	0	674,728	595,956	451,085
24	Administration	2,050,963	135,000		0	0	2,185,963	2,295,928	1,922,144
25	Nonprogram Current	49,417	0		0	0	49,417	14,500	22,602
26	Debt Service	0	1,414,306		730,654	0	2,144,960	1,699,323	1,639,680
27	Capital Projects	0	575,000	500,000		0	1,075,000	3,311,789	4,866,425
28	Subtotal Expenditures	8,552,758	11,765,878	500,000	730,654	0	21,549,290	23,002,822	22,014,678
Other Financing Uses:									
29	Operating Transfers Out	0	3,199,144		0	0	3,199,144	2,925,767	2,824,267
30	Refunded Debt/Payments to Escrow	0	0		0	0	0	0	0
31	Total Expenditures & Other Uses	8,552,758	14,965,022	500,000	730,654	0	24,748,434	25,928,589	24,838,945
32	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-318,050	-1,807,598	-500,000	37,797	0	-2,587,851	-3,934,744	6,525,421
33	Beginning Fund Balance - July 1, 2023	2,528,737	5,813,789	1,149,267	44,060	0	9,535,853	13,470,597	6,945,176
34	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
35	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
36	Fund Balance - Restricted	0	0	0	0	0	0	0	0
37	Fund Balance - Committed	0	0	0	0	0	0	0	0
38	Fund Balance - Assigned	0	0	0	0	0	0	0	0
39	Fund Balance - Unassigned	2,210,687	4,006,191	649,267	81,857	0	6,948,002	9,535,853	13,470,597
40	Total Ending Fund Balance - June 30,	2,210,687	4,006,191	649,267	81,857	0	6,948,002	9,535,853	13,470,597

Proposed tax rate per \$1,000 valuation for County purposes: 2 urban areas; 10.25 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2023 - June 30, 2024

County Number: 39 County Name: GUTHRIE COUNTY Date Adopted: (entered upon adoption)

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
 CASH

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		939,635,296		904,389,518	
General Basic	2	4,228,359		4.50000		4,069,753
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	4,228,359				4,069,753
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	1,785,307		1.90000		1,718,340
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	86,405				83,168
Debt Service (from Form 703 col. I Countywide total)	9	706,341	1,177,235,508	0.60000	1,141,989,730	685,194
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	6,720,007		7.00000		6,473,287
B. All Rural Services Only Levies:	13		804,053,342		771,771,695	
Rural Services Basic	14	3,176,011		3.95000		3,048,498
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,176,011		3.95000		3,048,498
Subtotal Countywide/All Rural Services (A + B)	21	9,896,018		10.95000		9,521,785
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	9,896,018				9,521,785

Compensation Schedule for FY 2023/2024		Number of Official County Newspapers		Names of Official County Newspapers:	
Elected Official	Annual Salary				
Attorney	108,159				
Auditor	69,434	1		The News Gazette	
Recorder	68,668	2		Guthrie County Times Vedette	
Treasurer	68,665	3			
Sheriff	98,428	4			
Supervisors	35,207	5			
Supervisor Vice Chair, if different	0	6			
Supervisor Chair, if different	0				

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

(Board Chairperson)
 (Date)
 (County Auditor)
 (Date)

COUNTY AUDITOR'S CERTIFICATION
 By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification)
 (Date)

TOWNSHIP EMERGENCY SERVICES LEVIES	TOWNSHIP NAME	RECORD KEY	UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
		1			0		0
		2			0		0
		3			0		0
		4			0		0
		5			0		0
		6			0		0
		7			0		0
		8			0		0
		9			0		0
		10			0		0
		11			0		0
		12			0		0
		13			0		0
		14			0		0
		15			0		0
		16			0		0
		17			0		0
		18			0		0
		19			0		0
		20			0		0
		21			0		0
		22			0		0
		23			0		0
		24			0		0
		25			0		0
		26			0		0
		27			0		0
		28			0		0
		29			0		0
		30	0	0	0	0	0

REVENUES DETAIL
 County Name: GUTHRIE COUNTY
 County No: 39

	GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022			
TAXED LEVIED ON PROPERTY	1 4,069,753	1,718,340		3,048,498	0		0		685,194		9,521,785	8,774,015	9,427,278			
Less: Uncoll: Del. Taxes Levy Year	2										0		2			
Less: Credits to Taxpayers	3										0	253,900	3			
1000 Net Current Property Taxes	4 4,069,753	1,718,340		3,048,498	0		0		685,194		9,521,785	8,520,115	9,427,278			
1010 Delinq. Property Tax Revenue	5										0	650	4			
11XX Penalties, Int. & Costs on Taxes	6 30,000										30,000	43,000	5			
OTHER COUNTY TAXES/TIF REVENUES													6			
12XX Other County Taxes	7										0	3,700	7			
13XX Voter Approved Local Option Taxes	8			500,000						500,000	500,000	861,297	8			
14XX Gambling Taxes	9									0	0		9			
15XX TIF Tax Revenues	10						1,385,116			1,385,116	1,396,213		10			
16XX Utility Tax Replacement Excise Taxes	11 158,606	66,967		127,513	0		0		21,147	374,233	320,612	353,194	11			
17XX Taxes Collected for Other Governments	11B									0	0		11B			
Subtotal	12 158,606	66,967	0	627,513	0	0	1,385,116	0	21,147	2,259,349	2,220,525	1,219,866	12			
INTERGOVERNMENTAL REVENUE																
20XX State Shared Revenues	13						3,664,635			3,664,635	3,557,985	4,396,892	13			
21XX State Replacements Against Levied Taxes	14									0	291,900	337,042	14			
22XX Other State Tax Replacements	15 49,000	24,450		27,400					9,150	110,000	110,000	148,335	15			
23XX, 24XX State Federal Pass-Thru Revenues	16 238,080									238,080	289,000	203,536	16			
25XX Contributions from Other Intergovernmental Units	17 466,729	12,000		96,000					1,000	575,729	454,925	431,815	17			
26XX, 27XX State Grants and Entitlements	18 164,000						9,500			643,518	692,700	195,480	18			
28XX Federal Grants and Entitlements	19 125,000									125,000	175,000	113,097	19			
29XX Payments in Lieu of Taxes	20									0	0	1,562	20			
Subtotal (lines 13 - 20)	21 1,042,809	36,450	0	123,400	0	4,134,653	9,500	0	10,150	5,356,962	5,571,510	5,827,759	21			
3XXX Licenses & Permits	22 52,600					5,000				57,600	1,095,706	1,104,298	22			
4XXX, 5XXX Charges for Service	23 894,530		1,000	20,000			3,000			918,530	867,720	1,026,898	23			
6XXX Use of Money & Property	24 151,002		1				100			151,103	54,302	104,416	24			
8XXX Miscellaneous	25 10,650	1,000	1,000	539,000		62,500				614,150	644,050	939,347	25			
Total Revenues	26 6,409,950	1,822,757	2,001	4,358,411	0	4,202,153	1,397,716	0	716,491	18,909,479	19,017,578	19,740,990	26			
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																
9000 From General Basic	27									0	85,000	68,262	27			
9020 From Rural Services Basic	28					3,199,144				3,199,144	2,840,767	2,756,005	28			
90xx From Other Budgetary Funds	29									0	0		29			
Subtotal (lines 27 - 29)	30 0	0	0	0	0	3,199,144	0	0	0	3,199,144	2,925,767	2,824,267	30			
91XX Proceeds/Gen Long-Term Debt	31								51,960	51,960	50,500	8,799,109	31			
92XX Proceeds/Gen Capital Asset Sales	32									0	0		32			
Total Revenues and Other Sources	33 6,409,950	1,822,757	2,001	4,358,411	0	7,401,297	1,397,716	0	768,451	22,160,583	21,993,845	31,364,366	33			
Beginning Fund Balance - July 1, NaN	34 1,651,618	761,358	115,761	1,415,288		3,140,275	1,258,226	1,149,267	44,060	9,535,853	13,470,597	6,945,176	34			
Total Resources	35 8,061,568	2,584,115	117,762	5,773,699	0	10,541,572	2,655,942	1,149,267	812,511	31,696,436	35,464,442	38,309,542	35			
Loss on Nonreplaced Credits Against Levied Taxes	36 0	0	0	0	0	0	0	0	0	0	38,000	337,042	36			

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
 County Name: GUTHRIE COUNTY
 County No: 39

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1,101,343	241,498							1,342,841	1,209,015	1,042,094			
1010 - Investigations	19,824		4,000					2,000	25,824	21,024	14,217			
1020 - Unified Law Enforcement									0		3			
1030 - Contract Law Enforcement									0		4			
1040 - Law Enforcement Communications	390,901	97,140							488,041	430,853	385,474			
1050 - Adult Correctional Services	428,700	106,689	3,500						538,889	449,240	215,619			
1060 - Administration	290,728	62,085							352,813	274,178	259,220			
Subtotal	2,231,496	507,412	7,500	0	0	0	2,000	0	2,748,408	2,384,310	1,916,624			
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	330,003	92,969							425,972	417,108	378,528			
1110 - Medical Examiner	30,000							3,000	30,000	40,000	22,797			
1120 - Child Support Recovery	1,000								1,000	750	23,337			
Subtotal	361,003	92,969	0	0	0	0	3,000	0	456,972	457,858	424,662			
EMERGENCY SERVICES														
1200 - Ambulance Services									0		13			
1210 - Emergency Management		86,405							86,405	78,000	75,344			
1220 - Fire Protection & Rescue Services									0		15			
1230 - E911 Service Board	3,500								3,500	3,700	1,991			
Subtotal	3,500	86,405	0	0	0	0	0	0	89,905	81,700	77,335			
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations		2,750							2,750	2,750	1,286			
1410 - Research & Other Assistance		10,000							10,000	10,000	9,895			
1420 - Bailiff Services		21,000							21,000	21,000	23,923			
Subtotal	0	33,750	0	0	0	0	0	0	33,750	33,750	35,104			
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses		7,000							7,000	7,000	22			
1510 - (Reserved)									0		23			
1520 - Detention Services									0		24			
1530 - Court Costs									0		25			
1540 - Service of Civil Papers		3,000							3,000	3,000	749			
Subtotal	0	10,000	0	0	0	0	0	0	10,000	10,000	749			
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution		35,000							35,000	35,000	15,114			
1610 - Juvenile Representation Services									0		29			
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		11,000							11,000	11,000	3,835			
Subtotal	0	46,000	0	0	0	0	0	0	46,000	46,000	18,949			
Total - Public Safety & Legal Services	2,595,999	776,536	7,500	0	0	0	5,000	0	3,385,035	3,013,618	2,473,423			

SERVICE AREA 3
 PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: GUTHRIE COUNTY
 County No: 39

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS	
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1								0		1		
3010 - Communicable Disease Prevention & Control Services	2								0	1,038,106	344,333		
3020 - Environmental Health	3	59,659							411,408	429,997	329,638		
3040 - Health Administration	4	174,858							952,051	943,680	875,769		
3050 - Support of Hospitals	5								0		5		
Subtotal	6	234,517	0	0	0	0	0	0	1,363,459	2,411,783	1,549,740		
SERVICES TO POOR PROGRAM													
3100 - Administration	7	2,062							8,712	14,269	12,066		
3110 - General Welfare Services	8	7,500							21,750	32,430	15,456		
3120 - Care in County Care Facility	9								0		9		
Subtotal	10	9,562	0	0	0	0	0	0	30,462	46,699	27,522		
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	14,446							67,771	77,781	66,432		
3210 - General Services to Veterans	12								7,075	11,660	5,879		
Subtotal	13	14,446	0	0	0	0	0	0	74,846	89,441	72,311		
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14	30,000							30,000	30,000	31,780		
3310 - Family Protective Services	15	10,000							13,000	13,000	886		
3320 - Services for Disabled Children	16								0		16		
Subtotal	17	40,000	0	0	0	0	0	0	43,000	43,000	32,666		
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	83,768							303,998	315,983	252,083		
3410 - Other Social Services	19								8,500	8,000	6,679		
3420 - Social Services Business Operations	20								0		20		
Subtotal	21	83,768	0	0	0	0	0	0	312,498	323,983	258,762		
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22								0	7,152	6,520		
3510 - Preventive Services	23								0	6,521	7,152		
3520 - Opioid Litigation Settlement	24								0		24		
Subtotal	25	0	0	0	0	0	0	0	0	13,673	13,672		
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	382,293	0	0	0	0	0	0	1,824,265	2,928,579	1,954,673		

SERVICE AREA 4
 MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
 County Name: GUTHRIE COUNTY
 County No: 39

TOTALS		Actual 2021/2022
SERVICES TO PERSONS WITH:		
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS		
400X - Information & Education Services	1	
402X - Coordination Services	2	
403X- Personal & Environ. Sprt	3	
404X- Treatment Services	4	
405X- Vocational & Day Services	5	
406X- Lic/Cert. Living Arrangements	6	
407X - Inst/Hospital & Commit Services	7	2,658
Subtotal	8	2,658
42XX - INTELLECTUAL DISABILITY		
420X - Information & Education Services	9	
422X - Coordination Services	10	
423X- Personal & Environ. Sprt	11	
424X- Treatment Services	12	
425X- Vocational & Day Services	13	
426X- Lic/Cert. Living Arrangements	14	
427X - Inst/Hospital & Commit Services	15	
Subtotal	16	0
43XX - OTHER DEVELOPMENTAL DISABILITIES		
430X - Information & Education Services	17	
432X - Coordination Services	18	
433X- Personal & Environ. Sprt	19	
434X- Treatment Services	20	
435X- Vocational & Day Services	21	
436X- Lic/Cert. Living Arrangements	22	
437X - Inst/Hospital & Commit Services	23	
Subtotal	24	0
44XX - GENERAL ADMINISTRATION		
4411 -Direct Administration	25	
4412 -Purchased Administration	26	
4413 -Distrib to Regional Fiscal Agent	27	314,696
Subtotal	28	314,696
45XX - COUNTY PRVD CASE MGMT		
Subtotal	29	
46XX - COUNTY PRVD SERVICES		
Subtotal	30	
47XX - BRAIN INJURY		
470X - Information & Education Services	31	
472X - Coordination Services	32	
473X- Personal & Environ. Sprt	33	
474X- Treatment Services	34	
475X- Vocational & Day Services	35	
476X- Lic/Cert. Living Arrangements	36	
477X - Inst/Hospital & Commit Services	37	
Subtotal	38	0
Total - Mental Health, ID & DD	39	317,354

SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION
 County Name: GUTHRIE COUNTY
 County No: 39

	GENERAL FUND					SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022				
ENVIRONMENTAL QUALITY PROGRAM															
1			3,000						3,000						
2				400,712					400,712						
3				962,814					962,814						
4									0						
5	0	0	3,000	1,363,526	0	0	0	0	1,366,526	1,305,702	1,102,347				
CONSERVATION & RECREATION SERVICES PROGRAM															
6	92,499	29,750							122,249	118,886	110,517				
7	165,991	42,514							208,505	191,340	159,571				
8	123,215	15,381							138,596	137,238	116,116				
9	381,705	87,645	0	0	0	0	0	0	469,350	447,464	386,204				
ANIMAL CONTROL PROGRAM															
10	0								0	500					
11									0						
12	0	0	0	0	0	0	0	0	0	500	0				
COUNTY DEVELOPMENT PROGRAM															
13	10,000								10,000	10,000	14,014				
14									0	0	14				
15	72,500								72,500	72,500	40,627				
16	82,500	0	0	0	0	0	0	0	82,500	82,500	54,641				
EDUCATIONAL SERVICES PROGRAM															
17				132,628					132,628	128,762	123,805				
18									0	0	18				
19	8,000								8,000	8,000	8,000				
20	20,000								20,000	30,000	30,000				
21									0	0	21				
22									0	0	22				
23	28,000	0	0	132,628	0	0	0	0	160,628	166,762	161,805				
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM															
24									0	0	24				
25									0	0	25				
26									0	0	26				
27									0	0	27				
28	0	0	0	0	0	0	0	0	0	0	0				
29	492,205	87,645	3,000	1,496,154	0	0	0	0	2,079,004	2,002,928	1,704,997				
Total - County Environment and Education															

SERVICE AREA 7
 ROADS & TRANSPORTATION
 County Name: GUTHRIE COUNTY
 County No: 39

	GENERAL FUND					SPECIAL REVENUE FUNDS					TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration						431,385			431,385	336,875	333,548	1	
7010 - Engineering						489,565			489,565	418,447	340,326	2	
Subtotal	0	0	0	0	0	920,950	0	0	920,950	755,322	673,874	3	
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts						400,000			400,000	270,000	181,226	4	
7110 - Roads						3,677,695			3,677,695	2,944,480	2,443,889	5	
7120 - Snow & Ice Control						70,000			70,000	70,000	37,568	6	
7130 - Traffic Controls						153,736			153,736	145,172	143,075	7	
7140 - Road Clearing						50,000			50,000	50,000	27,479	8	
Subtotal	0	0	0	0	0	4,351,431	0	0	4,351,431	3,479,652	2,833,237	9	
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment						1,200,000			1,200,000	1,350,000	1,224,095	10	
7210 - Equipment Operations						1,227,837			1,227,837	1,179,527	1,306,778	11	
7220 - Tools, Materials & Supplies						200,000			200,000	200,000	281,074	12	
7230 - Real Estate & Buildings						175,000			175,000	120,000	315,387	13	
Subtotal	0	0	0	0	0	2,802,837	0	0	2,802,837	2,849,527	3,127,334	14	
MASS TRANSIT PROGRAM													
7300 - Air Transportation				55,700					55,700	55,700	27,850	15	
7310 - Ground Transportation									0	0	16	16	
Subtotal	0	0	0	55,700	0	0	0	0	55,700	55,700	27,850	17	
Total - Roads & Transportation	0	0	0	55,700	0	8,075,218	0	0	8,130,918	7,140,201	6,662,295	18	

SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS
 County Name: GUTHRIE COUNTY
 County No: 39

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
REPRESENTATION SERVICES PROGRAM														
1		195,026							195,026	150,834	58,170	1		
2		22,000							22,000	5,000	19,501	2		
3				6,500					6,500	6,500	5,856	3		
4	0	217,026	0	6,500	0	0	0	0	223,526	162,334	83,527	4		
STATE ADMINISTRATIVE SERVICES														
5	128,487	53,657							182,144	173,269	148,725	5		
6									0			6		
7	184,344	81,714							269,058	260,353	218,833	7		
8	312,831	135,371	0	0	0	0	3,000	0	451,202	433,622	367,558	8		
9	312,831	352,397	0	6,500	0	0	3,000	0	674,728	595,956	451,085	9		
Total - Government Services to Residents														

SERVICE AREA 9
ADMINISTRATION
 County Name: GUTHRIE COUNTY
 County No: 39

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS	
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
POLICY & ADMINISTRATION PROGRAM												
1	345,604	93,402							439,006	453,010	393,515	
2	40,967	9,742							50,709	96,016	153,388	
3	190,983	63,984							254,967	260,877	228,285	
4	55,000								55,000	55,000	52,292	
5	3,870	625							4,495		5	
6	636,424	167,753	0	0	0	0	0	804,177	864,903	827,480		
CENTRAL SERVICES PROGRAM												
7	633,938	64,990							698,928	738,800	566,588	
8	360,512	45,946							406,458	417,825	292,970	
9									0			
10	994,450	110,936	0	0	0	0	0	1,105,386	1,156,625	859,558		
RISK MANAGEMENT SERVICES PROGRAM												
11		35,000							35,000	43,000	31,505	
12		91,000				135,000			226,000	226,000	192,396	
13		10,400							10,400	400	9,205	
14		5,000							5,000	5,000	2,000	
15	0	141,400	0	0	0	135,000	0	0	276,400	274,400	235,106	
16	1,630,874	420,089	0	0	0	135,000	0	0	2,185,963	2,295,928	1,922,144	
Total - Administration												

SERVICE AREA 0
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: GUTHRIE COUNTY
 County No: 39

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations	14,700	34,717									49,417	14,500	4,602	
0020 - Interest on Short-Term Debt											0		2	
0030 - Other Nonprogram Current											0		3	
0040 - Other County Enterprises											0		4	
Total - Nonprogram Current	14,700	34,717	0	0	0	0	0			0	49,417	14,500	22,602	
LONG-TERM DEBT SERVICE														
0100 - Principal							1,010,000		401,960		1,411,960	1,231,000	1,245,000	
0110 - Interest and Fiscal Charges							404,306		328,694		733,000	468,323	394,680	
Total Long-term Debt Service	0	0	0	0	0	0	1,414,306		730,654	0	2,144,960	1,699,323	1,639,680	
CAPITAL PROJECTS														
0200 - Roadway Construction						575,000		500,000			1,075,000	570,000	269,103	
0210 - Conservation Land Acquisition & Dev.											0		10	
0220 - Other Capital Projects											0	2,741,789	4,597,322	
Total Capital Projects	0	0	0	0	0	575,000	0	500,000		0	1,075,000	3,311,789	4,866,425	
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	2,595,999	776,536	7,500	0	0	0	5,000			0	3,385,035	3,013,618	2,473,423	
Total Physical Health and Social Services	1,441,972	382,293	0	0	0	0	0			0	1,824,265	2,928,579	1,954,673	
Total Mental Health, ID & DD	0	0	0	0	0	0	0			0	0	0	317,354	
Total County Environment and Education	492,205	87,645	3,000	1,496,154	0	0	0			0	2,079,004	2,002,928	1,704,997	
Total Roads & Transportation	0	0	0	55,700	0	8,075,218	0			0	8,130,918	7,140,201	6,662,295	
Total Government Services to Residents	312,831	352,397	0	6,500	0	0	3,000			0	674,728	595,956	451,085	
Total Administration	1,630,874	420,089	0	0	0	135,000	0			0	2,185,963	2,295,928	1,922,144	
Total Nonprogram Current	14,700	34,717	0	0	0	0	0			0	49,417	14,500	22,602	
Total Long-Term Debt Service	0	0	0	0	0	0	1,414,306		730,654	0	2,144,960	1,699,323	1,639,680	
Total Capital Projects	0	0	0	0	0	575,000	0	500,000		0	1,075,000	3,311,789	4,866,425	
Total - All Expenditures	6,488,581	2,053,677	10,500	1,558,354	0	8,785,218	1,422,306	500,000	730,654	0	21,549,290	23,002,822	22,014,678	
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental											0		24	
To Rural Services Supplemental											0		25	
To Secondary Roads				3,199,144							3,199,144	2,925,767	2,824,267	
To Other Budgetary Funds											0		27	
Total Operating Transfers Out	0	0	0	3,199,144	0	8,785,218	1,422,306	500,000	730,654	0	3,199,144	2,925,767	2,824,267	
REFUNDED DEBT/PAYMENTS TO ESCROW														
Increase (Decrease) In Reserves											0		29	
Fund Balance - Nonspendable											0		30	
Fund Balance - Restricted											0		31	
Fund Balance - Committed											0		32	
Fund Balance - Assigned											0		33	
Fund Balance - Unassigned	1,572,987	530,438	107,262	1,016,201	0	1,756,354	1,233,636	649,267	81,857	0	6,948,002	9,535,853	13,470,597	
Total Ending Fund Balance - June 30,	1,572,987	530,438	107,262	1,016,201	0	1,756,354	1,233,636	649,267	81,857	0	6,948,002	9,535,853	13,470,597	
Total Requirements	8,061,568	2,584,115	117,762	5,773,699	0	10,541,572	2,655,942	1,149,267	812,511	0	31,696,436	35,464,442	38,309,542	

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	4.50000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	939,635

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

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NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	0

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

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Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	939,635

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

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Comparison of the proposed general basic rate with the statutory maximum 3.95000 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	0.

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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