

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
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: 4/16/2024 Meeting Time: 10:00 AM Meeting Location: Public Meeting Room 200 N 5th Street Guthrie Center, IA 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) 747-3619

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	9,834,232	8,982,474	9,827,638	0.03
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	9,834,232	8,982,474	9,827,638	
Delinquent Property Tax Revenue	5	0	0	985	
Penalties, Interest & Costs on Taxes	6	30,000	30,000	103,572	
Other County Taxes/TIF Tax Revenues	7	2,551,437	2,238,109	1,160,028	48.31
Intergovernmental	8	5,355,311	5,356,962	5,951,530	
Licenses & Permits	9	57,600	293,426	1,186,126	
Charges for Service	10	1,162,520	918,530	962,880	
Use of Money & Property	11	307,778	151,103	708,914	
Miscellaneous	12	631,300	614,150	1,111,773	
Subtotal Revenues	13	19,930,178	18,584,754	21,013,446	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	51,068	51,960	88,353	
Operating Transfers In	15	3,450,040	3,199,144	2,925,767	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	23,431,286	21,835,858	24,027,566	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,597,601	3,385,035	2,941,072	10.60
Physical Health and Social Services	19	2,439,540	1,824,265	2,965,763	-9.30
County Environment and Education	21	2,182,208	2,079,004	1,940,936	6.03
Roads & Transportation	22	7,502,982	8,130,918	8,001,275	-3.16
Government Services to Residents	23	729,375	674,728	565,483	13.57
Administration	24	2,306,809	2,185,963	1,984,061	7.83
Nonprogram Current	25	17,000	49,417	35,801	-31.09
Debt Service	26	2,164,407	2,144,960	2,263,065	-2.20
Capital Projects	27	1,525,000	1,075,000	2,690,253	-24.71
Subtotal Expenditures	28	22,464,922	21,549,290	23,387,709	
Other Financing Uses:					
Operating Transfers Out	29	3,450,040	3,199,144	2,925,767	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	25,914,962	24,748,434	26,313,476	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-2,483,676	-2,912,576	-2,285,910	
Beginning Fund Balance - July 1,	33	8,271,407	11,183,983	13,469,893	
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	5,787,731	8,271,407	11,183,983	
Total Ending Fund Balance - June 30,	40	5,787,731	8,271,407	11,183,983	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	
6,608,216	
Rural Only Levies*:	Urban Areas:
3,226,016	6.37250
Special District Levies*:	Rural Areas:
0	10.11036
TIF Tax Revenues:	Any special district tax rates not included.
1,370,940	
Utility Replacement Excise Tax:	
380,497	

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

Due to HF718, tax levies for General and Rural services were reduced for FY25 due to valuation growth. COUNTY NAME: GUTHRIE COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2024 - June 30, 2025	COUNTY NUMBER: 39
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 4/1/2024 Meeting Time: 07:00 PM Meeting Location: Guthrie Co. Courthouse, 200 N 5th Street, Guthrie Center, 50115

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing 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) 747-3619

Iowa Department of Management	Current Year Certified Property Tax FY 2023/2024	Budget Year Effective Tax FY 2024/2025	Budget Year Proposed Tax FY 2024/2025
Taxable Valuations-General Services	904,389,518	1,011,661,113	1,011,661,113
Requested Tax Dollars-Countywide Rates	6,011,153	6,011,153	6,608,216
Tax Rate-Countywide	6.48901	5.94186	6.37250
Taxable Valuations-Rural Services	771,771,695	863,065,090	863,065,090
Requested Tax Dollars-Additional Rural Levies	2,971,321	2,971,321	3,226,016
Tax Rate-Rural Additional	3.85000	3.44275	3.73786
Rural Total	10.33901	9.38461	10.11036
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	355	295	-16.90
Rural Taxpayer	565	469	-16.99
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Value of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	355	295	-16.90
Rural Taxpayer	565	469	-16.99

Reasons for tax increase if proposed exceeds the current:

The proposed levy rates for general basic and rural basic have been decreased for FY25 due to HF718.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2024/2025 Capital Projects	Debt Service	Permanent	TOTALS Budget 2024/2025	TOTALS Re-Est 2023/2024	TOTALS Actual 2022/2023
	Taxes Levied on Property	1 5,839,814	3,226,016		768,402		9,834,232	8,982,474	9,827,638
	Less: Uncollected Delinquent Taxes - Levy Year	2 0	0		0		0	0	0
	Less: Credits to Taxpayers	3 0	0		0		0	0	0
	Net Current Property Taxes	4 5,839,814	3,226,016		768,402		9,834,232	8,982,474	9,827,638
	Delinquent Property Tax Revenue	5 0	0		0		0	0	985
	Penalties, Interest & Costs on Taxes	6 30,000					30,000	30,000	103,572
	Other County Taxes/TIF Tax Revenues	7 223,372	2,304,848	0	23,217	0	2,551,437	2,238,109	1,160,028
	Intergovernmental	8 996,675	4,349,636	0	9,000	0	5,355,311	5,356,962	5,951,530
	Licenses & Permits	9 52,600	5,000	0	0	0	57,600	293,426	1,186,126
	Charges for Service	10 1,139,520	23,000	0	0	0	1,162,520	918,530	962,880
	Use of Money & Property	11 307,548	230	0	0	0	307,778	151,103	708,914
	Miscellaneous	12 29,800	601,500	0	0	0	631,300	614,150	1,111,773
	Subtotal Revenues	13 8,619,329	10,510,230	0	800,619	0	19,930,178	18,584,754	21,013,446
	Other Financing Sources:								
	General Long-Term Debt Proceeds	14 0	0	0	51,068	0	51,068	51,960	88,353
	Operating Transfers In	15 0	3,450,040	0	0	0	3,450,040	3,199,144	2,925,767
	Proceeds of Fixed Asset Sales	16 0	0	0	0	0	0	0	0
	Total Revenues & Other Sources	17 8,619,329	13,960,270	0	851,687	0	23,431,286	21,835,858	24,027,566
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
	Public Safety and Legal Services	18 3,592,601	5,000			0	3,597,601	3,385,035	2,941,072
	Physical Health and Social Services	19 1,892,051	547,489			0	2,439,540	1,824,265	2,965,763
	County Environment and Education	21 568,048	1,614,160			0	2,182,208	2,079,004	1,940,936
	Roads & Transportation	22 0	7,502,982			0	7,502,982	8,130,918	8,001,275
	Government Services to Residents Administration	23 702,275	27,100			0	729,375	674,728	565,483
	Nonprogram Current	24 2,171,809	135,000			0	2,306,809	2,185,963	1,984,061
	Debt Service	25 17,000	0			0	17,000	49,417	35,801
	Capital Projects	26 0	1,420,905		743,502	0	2,164,407	2,144,960	2,263,065
	Subtotal Expenditures	27 8,943,784	11,777,636	1,000,000	743,502	0	22,464,922	21,549,290	23,387,709
	Other Financing Uses:								
	Operating Transfers Out	29 0	3,450,040	0	0	0	3,450,040	3,199,144	2,925,767
	Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0	0
	Total Expenditures & Other Uses	31 8,943,784	15,227,676	1,000,000	743,502	0	25,914,962	24,748,434	26,313,476
	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -324,455	-1,267,406	-1,000,000	108,185	0	-2,483,676	-2,912,576	-2,285,910
	Beginning Fund Balance - July 1, 2024	33 2,736,651	3,649,760	1,802,133	82,863	0	8,271,407	11,183,983	13,469,893
	Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	0	0	0	0	0
	Fund Balance - Nonspendable	35 0	0	0	0	0	0	0	0
	Fund Balance - Restricted	36 0	0	0	0	0	0	0	0
	Fund Balance - Committed	37 0	0	0	0	0	0	0	0
	Fund Balance - Assigned	38 0	0	0	0	0	0	0	0
	Fund Balance - Unassigned	39 2,412,196	2,382,354	802,133	191,048	0	5,787,731	8,271,407	11,183,983
	Total Ending Fund Balance - June 30,	40 2,412,196	2,382,354	802,133	191,048	0	5,787,731	8,271,407	11,183,983

Proposed tax rate per \$1,000 valuation for County purposes: 6.3725 urban areas; 10.11036 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2024 - June 30, 2025

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. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. 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

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	4.00000	3,758,541	939,635,296	11.78
	Limitation Percentage			
	3			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2025	3.88349	4,079,051	8.53	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.85000	3,095,605	804,053,342	11.79
	Limitation Percentage			
	3			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2025	3.73786	3,359,924	8.54	

	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	1,050,356,945		1,011,661,113	
General Basic	2	4,079,051	3.88349		3,928,776
+ Cemetery (Pioneer - 331.424B)	3				0
= Total for General Basic	4	4,079,051			3,928,776
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5				0
General Supplemental	6	1,984,135	1.88901		1,911,038
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7				0
Debt Service (from Form 703 col. I Countywide total)	9	791,619	0.60000	1,280,669,188	768,402
Voted Emergency Medical Services (Countywide)	10				0
Other	11				0
Subtotal Countywide (A)	12	6,854,805	6.37250		6,608,216
B. All Rural Services Only Levies:	13	898,889,769		863,065,090	
Rural Services Basic	14	3,359,924	3.73786		3,226,016
Rural Services Supplemental	16				0
Unified Law Enforcement	17				0
Other	18				0
Other	19				0
Subtotal All Rural Services Only (B)	20	3,359,924	3.73786		3,226,016
Subtotal Countywide/All Rural Services (A + B)	21	10,214,729	10.11036		9,834,232
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	10,214,729			9,834,232

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

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
LAW ENFORCEMENT PROGRAM																
1	1000 - Uniformed Patrol Services	968,866	236,151							1,205,017	1,342,841	1,211,385				
2	1010 - Investigations	3,000		13,000			2,000			18,000	25,824	15,872				
3	1020 - Unified Law Enforcement									0		3				
4	1030 - Contract Law Enforcement									0		4				
5	1040 - Law Enforcement Communications	482,368	122,373							604,741	488,041	466,086				
6	1050 - Adult Correctional Services	606,565	114,841							721,406	538,889	396,220				
7	1060 - Administration	298,373	62,664							361,037	352,813	299,011				
8	Subtotal	2,359,172	536,029	13,000	0	0	2,000	0	0	2,910,201	2,748,408	2,388,574				
LEGAL SERVICES PROGRAM																
9	1100 - Criminal Prosecution	348,986	106,325					3,000		458,311	425,972	376,330				
10	1110 - Medical Examiner	30,000								30,000	30,000	61,209				
11	1120 - Child Support Recovery									0	1,000	866				
12	Subtotal	378,986	106,325	0	0	0	3,000	0	0	488,311	456,972	438,405				
EMERGENCY SERVICES																
13	1200 - Ambulance Services									0		13				
14	1210 - Emergency Management		96,839							96,839	86,405	77,618				
15	1220 - Fire Protection & Rescue Services									0		15				
16	1230 - E911 Service Board	7,000								7,000	3,500	3,193				
17	Subtotal	7,000	96,839	0	0	0	0	0	0	103,839	89,905	80,811				
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM																
18	1400 - Physical Operations		2,750							2,750	2,750	526				
19	1410 - Research & Other Assistance		15,000							15,000	10,000	8,883				
20	1420 - Bailiff Services		21,000							21,000	21,000	18,538				
21	Subtotal	0	38,750	0	0	0	0	0	0	38,750	33,750	27,947				
COURT PROCEEDINGS PROGRAM																
22	1500 - Juries & Witnesses		7,500							7,500	7,000	22				
23	1510 - (Reserved)									0		23				
24	1520 - Detention Services									0		24				
25	1530 - Court Costs									0		25				
26	1540 - Service of Civil Papers		3,000							3,000	3,000	2,443				
27	Subtotal	0	10,500	0	0	0	0	0	0	10,500	10,000	2,443				
JUVENILE JUSTICE ADMINISTRATION PROGRAM																
28	1600 - Juvenile Victim Restitution		35,000							35,000	35,000	28				
29	1610 - Juvenile Representation Services									0		29				
30	1620 - Court-Appointed Attorneys & Court Costs for Juveniles		11,000							11,000	11,000	2,892				
31	Subtotal	0	46,000	0	0	0	0	0	0	46,000	46,000	2,892				
32	Total - Public Safety & Legal Services	2,745,158	834,443	13,000	0	0	5,000	0	0	3,597,601	3,385,035	2,941,072				

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
PHYSICAL HEALTH SERVICES PROGRAM															
3000 - Personal & Family Health Services									0						
3010 - Communicable Disease Prevention & Control Services									547,489						
3020 - Environmental Health	365,005	67,192							432,197	411,408	394,917				
3040 - Health Administration	830,415	173,382							1,003,797	952,051	942,588				
3050 - Support of Hospitals									0						
Subtotal	1,195,420	240,574	0	0	0	0	0	547,489	1,983,483	1,363,459	2,542,107				
SERVICES TO POOR PROGRAM															
3100 - Administration	7,418	1,878							9,296	8,712	10,473				
3110 - General Welfare Services	13,550	7,500							21,050	21,750	22,292				
3120 - Care in County Care Facility									0						
Subtotal	20,968	9,378	0	0	0	0	0	0	30,346	30,462	32,765				
SERVICES TO MILITARY VETERANS PROGRAM															
3200 - Administration	54,768	15,047							69,815	67,771	59,787				
3210 - General Services to Veterans	15,225								15,225	7,075	6,767				
Subtotal	69,993	15,047	0	0	0	0	0	0	85,040	74,846	66,554				
CHILDREN'S & FAMILY SERVICES PROGRAM															
3300 - Youth Guidance		30,000							30,000	30,000	22,366				
3310 - Family Protective Services		10,000							10,000	13,000	15				
3320 - Services for Disabled Children									0		16				
Subtotal	0	40,000	0	0	0	0	0	0	40,000	43,000	22,366				
SERVICES TO OTHER ADULTS PROGRAM															
3400 - Services to the Elderly	218,868	59,630							278,498	303,998	281,142				
3410 - Other Social Services	8,500								8,500	8,500	7,157				
3420 - Social Services Business Operations									0		20				
Subtotal	227,368	59,630	0	0	0	0	0	0	286,998	312,498	288,299				
CHEMICAL DEPENDENCY PROGRAM															
3500 - Treatment Services		6,521							6,521		6,520				
3510 - Preventive Services		7,152							7,152		7,152				
3520 - Opioid Litigation Settlement									0		24				
Subtotal	0	13,673	0	0	0	0	0	0	13,673	0	13,672				
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	1,513,749	378,302	0	0	0	0	0	0	2,439,540	1,824,265	2,965,763				

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

TOTALS		Actual 2022/2023
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	
Subtotal	8	0
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	
Subtotal	28	0
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	0

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023			
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation			3,000						3,000	3,000		1		
6010 - Weed Eradication				443,712					443,712	400,712	404,702	2		
6020 - Solid Waste Disposal				1,031,187					1,031,187	962,814	859,265	3		
6030 - Environmental Restoration									0			4		
Subtotal	0	0	3,000	1,474,899	0	0	0	0	1,477,899	1,366,526	1,263,967	5		
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	97,344	31,051												
6110 - Maintenance & Operations	152,519	56,798							128,395	122,249	116,322	6		
6120 - Recreation & Environmental Educ.	123,305	16,031							209,317	208,505	195,316	7		
Subtotal	373,168	103,880	0	0	0	0	0	0	477,048	469,350	428,773	9		
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter									0	0		10		
6210 - Animal Bounties & State Apiarist Expenses									0	0		11		
Subtotal	0	0	0	0	0	0	0	0	0	0	0	12		
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls	10,000								10,000	10,000	7,052	13		
6310 - Housing Rehabilitation & Develop.									0	0		14		
6320 - Community Economic Development	50,000								50,000	72,500	74,387	15		
Subtotal	60,000	0	0	0	0	0	0	0	60,000	82,500	81,439	16		
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries				139,261					139,261	132,628	128,757	17		
6410 - Historic Preservation									0	0		18		
6420 - Fair & 4-H Clubs	8,000								8,000	8,000	8,000	19		
6430 - Fairgrounds	20,000								20,000	20,000	30,000	20		
6440 - Memorial Halls									0	0		21		
6450 - Other Educational Services									0	0		22		
Subtotal	28,000	0	0	139,261	0	0	0	0	167,261	160,628	166,757	23		
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property									0	0		24		
6510 - Buildings									0	0		25		
6520 - Equipment									0	0		26		
6530 - Public Facilities									0	0		27		
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28		
Total - County Environment and Education	461,168	103,880	3,000	1,614,160	0	0	0	0	2,182,208	2,079,004	1,940,936	29		

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023		
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
7000 - Administration	1									499,673			431,385	350,290
7010 - Engineering	2									441,086			489,565	346,278
Subtotal	3	0	0	0	0				0	940,759	0		920,950	696,568
ROADWAY MAINTENANCE PROGRAM														
7100 - Bridges & Culverts	4									400,000			400,000	166,078
7110 - Roads	5									3,419,449			3,677,695	3,443,346
7120 - Snow & Ice Control	6									70,000			70,000	72,429
7130 - Traffic Controls	7									162,570			153,736	196,340
7140 - Road Clearing	8									50,000			50,000	17,522
Subtotal	9	0	0	0	0				0	4,102,019	0		4,351,431	3,895,715
GENERAL ROADWAY EXPENDITURES PROGRAM														
7200 - New Equipment	10									500,000			1,200,000	1,311,588
7210 - Equipment Operations	11									1,504,504			1,227,837	1,866,980
7220 - Tools, Materials & Supplies	12									225,000			200,000	119,182
7230 - Real Estate & Buildings	13									175,000			175,000	55,542
Subtotal	14	0	0	0	0				0	2,404,504	0		2,802,837	3,353,292
MASS TRANSIT PROGRAM														
7300 - Air Transportation	15									55,700			55,700	55,700
7310 - Ground Transportation	16									0			0	16
Subtotal	17	0	0	0	0				0	55,700	0		55,700	55,700
Total - Roads & Transportation	18	0	0	0	0				0	7,502,982	0		8,130,918	8,001,275

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
REPRESENTATION SERVICES PROGRAM															
8000 - Elections Administration		245,556							245,556	195,026	149,007				
8010 - Local Elections		3,000							3,000	22,000	3,260				
8020 - Township Officials				7,100					7,100	6,500	4,907				
Subtotal	0	248,556	0	7,100	0	0	0	0	255,656	223,526	157,174				
STATE ADMINISTRATIVE SERVICES															
8100 - Motor Vehicle Registrations & Licensing	134,713	56,421							191,134	182,144	158,452				
8101 - Driver Licenses Services									0		6				
8110 - Recording of Public Documents	179,222	83,363					20,000		282,585	269,058	249,857				
Subtotal	313,935	139,784	0	0	0	0	20,000	0	473,719	451,202	408,309				
Total - Government Services to Residents	313,935	388,340	0	7,100	0	0	20,000	0	729,375	674,728	565,483				

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
POLICY & ADMINISTRATION PROGRAM															
1	361,338	97,452							458,790	439,006	369,760	1			
2	43,057	15,361							58,418	50,709	81,147	2			
3	205,244	67,352							272,596	254,967	257,247	3			
4	55,092								55,092	55,000	80,263	4			
5	3,870	625							4,495	4,495	3,966	5			
6	668,601	180,790	0	0	0	0	0	0	849,391	804,177	792,383	6			
CENTRAL SERVICES PROGRAM															
7	734,974	87,402							822,376	698,928	506,842	7			
8	376,744	48,298							425,042	406,458	402,051	8			
9									0			9			
10	1,111,718	135,700	0	0	0	0	0	0	1,247,418	1,105,386	908,893	10			
RISK MANAGEMENT SERVICES PROGRAM															
11	75,000								75,000	35,000	46,272	11			
12						135,000			135,000	226,000	223,601	12			
13									0	10,400	12,912	13			
14									0	5,000	0	14			
15	75,000	0	0	0	0	135,000	0	0	210,000	276,400	282,785	15			
16	1,855,319	316,490	0	0	0	135,000	0	0	2,306,809	2,185,963	1,984,061	16			
Total - Administration															

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations	17,000										17,000	49,417	14,301	
0020 - Interest on Short-Term Debt											0	0	2	
0030 - Other Nonprogram Current											0	0	21,500	
0040 - Other County Enterprises											0	0	3	
Total - Nonprogram Current	17,000	0	0	0	0	0	0	0	0	0	17,000	49,417	35,801	
LONG-TERM DEBT SERVICE														
0100 - Principal							1,040,000		450,000		1,490,000	1,411,960	1,506,000	
0110 - Interest and Fiscal Charges							380,905		293,502		674,407	733,000	757,065	
Total Long-term Debt Service	0	0	0	0	0	0	1,420,905		743,502	0	2,164,407	2,144,960	2,263,065	
CAPITAL PROJECTS														
0200 - Roadway Construction					525,000			1,000,000			1,525,000	1,075,000	798,140	
0210 - Conservation Land Acquisition & Dev.											0	0	10	
0220 - Other Capital Projects											0	0	1,892,113	
Total Capital Projects	0	0	0	0	525,000	0	0	1,000,000	0	0	1,525,000	1,075,000	2,690,253	
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	2,745,158	834,443	13,000	0	0	0	5,000			0	3,597,601	3,385,035	2,941,072	
Total Physical Health and Social Services	1,513,749	378,302	0	0	0	0	547,489			0	2,439,540	1,824,265	2,965,763	
Total County Environment and Education	461,168	103,880	3,000	1,614,160	0	0	0			0	2,182,208	2,079,004	1,940,936	
Total Roads & Transportation	0	0	0	55,700	0	7,447,282	0			0	7,502,982	8,130,918	8,001,275	
Total Government Services to Residents	313,935	388,340	0	7,100	0	135,000	20,000			0	729,375	674,728	565,483	
Total Administration	1,855,319	316,490	0	0	0	0	0			0	2,306,809	2,185,963	1,984,061	
Total Nonprogram Current	17,000	0	0	0	0	0	0			0	17,000	49,417	35,801	
Total Long-Term Debt Service	0	0	0	0	0	0	1,420,905		743,502	0	2,164,407	2,144,960	2,263,065	
Total Capital Projects	0	0	0	0	0	525,000	0	1,000,000		0	1,525,000	1,075,000	2,690,253	
Total - All Expenditures	6,906,329	2,021,455	16,000	1,676,960	0	8,107,282	1,993,394	1,000,000	743,502	0	22,464,922	21,549,290	23,387,709	
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental											0	0	24	
To Rural Services Supplemental											0	0	25	
To Secondary Roads				3,450,040							3,450,040	3,199,144	2,925,767	
To Other Budgetary Funds											0	0	27	
Total Operating Transfers Out	0	0	0	3,450,040	0	0	0	0	0	0	3,450,040	3,199,144	2,925,767	
REFUNDED DEBT/PAYMENTS TO ESCROW														
Increase (Decrease) In Reserves											0	0	29	
Fund Balance - Nonspendable											0	0	30	
Fund Balance - Restricted											0	0	31	
Fund Balance - Committed											0	0	32	
Fund Balance - Assigned											0	0	33	
Fund Balance - Unassigned	1,629,747	681,704	100,745	1,105,361	0	1,118,324	158,669	802,133	191,048	0	5,787,731	8,271,407	11,183,983	
Total Ending Fund Balance - June 30,	1,629,747	681,704	100,745	1,105,361	0	1,118,324	158,669	802,133	191,048	0	5,787,731	8,271,407	11,183,983	
Total Requirements	8,536,076	2,703,159	116,745	6,232,361	0	9,225,606	2,152,063	1,802,133	934,550	0	31,702,693	33,019,841	37,497,459	

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

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

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

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