

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET  
Fiscal Year July 1, 2020 - June 30, 2021

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: 3/24/2020 Meeting Time: 10:00 AM Meeting Location: Public Meeting Room, 200 N 5th Street, Guthrie Center, IA

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-gov-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)

County Telephone Number

www.guthriecounty.org

(641) 747-3619

	Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	7,979,415	6,449,914	5,214,672	23.70
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	158,950	0	0	
Net Current Property Taxes	4	7,820,465	6,449,914	5,214,672	
Delinquent Property Tax Revenue	5	700	700	1,905	
Penalties, Interest & Costs on Taxes	6	38,000	37,000	52,615	
Other County Taxes/TIF Tax Revenues	7	1,875,381	1,559,131	790,075	54.07
Intergovernmental	8	5,437,377	5,359,996	5,767,451	
Licenses & Permits	9	49,200	39,200	46,851	
Charges for Service	10	891,800	780,490	611,854	
Use of Money & Property	11	165,180	140,796	205,377	
Miscellaneous	12	546,350	488,950	749,258	
<b>Subtotal Revenues</b>	13	16,824,453	14,856,177	13,440,058	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	399,983	300,508	2,100,953	
Operating Transfers In	15	2,429,627	1,988,268	1,874,821	
Proceeds of Fixed Asset Sales	16	500	500	0	
<b>Total Revenues &amp; Other Sources</b>	17	19,654,563	17,145,453	17,415,832	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	2,437,628	2,258,271	2,000,575	10.38
Physical Health and Social Services	19	1,703,546	1,614,284	1,465,494	7.82
Mental Health, ID & DD	20	286,919	315,230	434,638	-18.75
County Environment and Education	21	1,679,162	1,757,229	1,642,094	1.12
Roads & Transportation	22	6,390,273	6,370,290	6,122,164	2.17
Government Services to Residents	23	485,213	499,045	486,539	-0.14
Administration	24	2,034,148	1,830,880	1,480,228	17.23
Nonprogram Current	25	24,500	23,762	9,276	62.52
Debt Service	26	1,068,295	917,328	765,106	18.16
Capital Projects	27	730,000	520,000	1,992,172	-39.47
<b>Subtotal Expenditures</b>	28	16,839,684	16,106,319	16,398,286	
Other Financing Uses:					
Operating Transfers Out	29	2,429,627	1,988,268	1,874,821	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	19,269,311	18,094,587	18,273,107	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>					
Beginning Fund Balance - July 1,	32	385,252	-949,134	-857,275	
Increase (Decrease) in Reserves (GAAP Budgeting)	33	4,370,730	5,319,864	6,177,139	
Fund Balance - Nonspendable	34	0	0	0	
Fund Balance - Restricted	35	0	0	0	
Fund Balance - Committed	36	0	0	0	
Fund Balance - Assigned	37	0	0	0	
Fund Balance - Unassigned	38	0	0	0	
Total Ending Fund Balance - June 30,	39	4,755,982	4,370,730	5,319,864	
	40	4,755,982	4,370,730	5,319,864	
Proposed property taxation by type:					
Countywide Levies*:	5,688,170	Proposed tax rates per \$1,000 taxable valuation:			
Rural Only Levies*:	2,291,245	Urban Areas:	6.68026		
Special District Levies*:	0	Rural Areas:	9.96945		
TIF Tax Revenues:	1,018,312	Any special district tax rates not included.			
Utility Replacement Excise Tax:	353,494				

Explanation of any significant items in the budget:

General Basic increase is due to: 1) 3.5% salary/wage increase; 2) \$135,000 increase in Sheriff Dept. budget; 3) Paying off loan for Skid Loader (\$39,000); and 4) \$32,000 increase in Public Health Dept budget. General Supplemental increase is due to: 1) 10% increase of health insurance premiums and 2) \$32,000 increase in District Court budget. Rural Services Basic increase is due to: 1) Purchase recycling truck (\$62,000); 2) Paying off loan for Skid Loader (\$38,000); and 3) Additional \$250,000 contribution to Secondary Roads Dept.

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY  
Fiscal Year July 1, 2020 - June 30, 2021

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: 3/10/2020 Meeting Time: 10:00 AM Meeting Location: Public Meeting Room, 200 N 5th Street, Guthrie Center, IA  
Contact Person: Marci L. McClellan Contact Phone Number: (641) 747-3619

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) County Telephone Number

www.guthriecounty.org (641) 747-3619

		Current Year Certified Property Tax FY 2019/2020	Budget Year Effective Property Tax FY 2020/2021	Budget Year Proposed Maximum Property Tax FY 2020/2021	Proposed Percentage Change
Taxable Valuations-General Services	1	802,442,403	870,815,426	870,815,426	
Requested Tax Dollars-General Basic	2	2,969,040		3,327,636	
Requested Tax Dollars-General Supplemental	3	1,515,825		1,690,142	
Requested Tax Dollars-General Services Total	4	4,484,865	4,484,865	5,017,778	11.88
Estimated Tax Rate-General Services	5	5.58902	5.15019	5.76216	
Taxable Valuations-Rural Services	6	664,516,735	730,008,713	730,008,713	
Requested Tax Dollars-Rural Basic	7	2,112,550		2,401,135	
Requested Tax Dollars-Rural Supplemental	8	0			
Requested Tax Dollars-Rural Services Total	9	2,112,550	2,112,550	2,401,135	13.66
Estimated Tax Rate-Rural Services	10	3.17908	2.89387	3.28919	

Explanation of significant increases in the budget (explanation required if Proposed Percentage Change is greater than 2%):

General Basic increase is due to: 1) 3.5% salary/wage increase; 2) \$135,000 increase in Sheriff Dept. budget; 3) Paying off loan for Skid Loader (\$39,000); and 4) \$32,000 increase in Public Health Dept budget. General Supplemental increase is due to: 1) 10% increase of health insurance premiums and 2) \$32,000 increase in District Court budget. Rural Services Basic increase is due to: 1) Purchase recycling truck (\$62,000); 2) Paying off loan for Skid Loader (\$38,000); and 3) Additional \$250,000 contribution to Secondary Roads Dept.

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

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.

**PROPOSED BUDGET SUMMARY**

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2020/2021 Capital Projects	Debt Service	Permanent	TOTALS Budget 2020/2021	TOTALS Re-Est 2019/2020	TOTALS Actual 2018/2019
1	Taxes Levied on Property	14,807,653	2,556,651		615,111		7,979,415	6,449,914	5,214,672
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	110,600	48,350		0		158,950	0	0
4	Net Current Property Taxes	4,697,053	2,508,301		615,111		7,820,465	6,449,914	5,214,672
5	Delinquent Property Tax Revenue	550	150		0		700	700	1,905
6	Penalties, Interest & Costs on Taxes	38,000					38,000	37,000	52,615
7	Other County Taxes/TIF Tax Revenues	212,625	1,640,876	0	21,880	0	1,875,381	1,559,131	790,075
8	Intergovernmental	1,318,330	4,119,047	0	0	0	5,437,377	5,359,996	5,767,451
9	Licenses & Permits	48,200	1,000	0	0	0	49,200	39,200	46,851
10	Charges for Service	676,800	215,000	0	0	0	891,800	780,490	611,854
11	Use of Money & Property	165,080	100	0	0	0	165,180	140,796	205,377
12	Miscellaneous	12,550	533,800	0	0	0	546,350	488,950	749,258
13	Subtotal Revenues	7,169,188	9,018,274	0	636,991	0	16,824,453	14,856,177	13,440,058
	Other Financing Sources:								
14	General Long-Term Debt Proceeds	0	0	350,000	49,983	0	399,983	300,508	2,100,953
15	Operating Transfers In	15	2,429,627	0	0	0	2,429,627	1,988,268	1,874,821
16	Proceeds of Fixed Asset Sales	500	0	0	0	0	500	500	0
17	Total Revenues & Other Sources	7,169,688	11,447,901	350,000	686,974	0	19,654,563	17,145,453	17,415,832
	<b>EXPENDITURES &amp; OTHER FINANCING USES</b>								
	Operating:								
18	Public Safety and Legal Services	2,432,628	5,000			0	2,437,628	2,258,271	2,000,575
19	Physical Health and Social Services	1,703,546	0			0	1,703,546	1,614,284	1,465,494
20	Mental Health, ID & DD	286,919	286,919			0	573,838	315,230	434,638
21	County Environment and Education	540,339	1,138,823			0	1,679,162	1,757,229	1,642,094
22	Roads & Transportation	0	6,390,273			0	6,390,273	6,370,290	6,122,164
23	Government Services to Residents	475,413	9,800			0	485,213	499,045	486,539
24	Administration	1,959,148	75,000			0	2,034,148	1,830,880	1,480,228
25	Nonprogram Current	24,500	0			0	24,500	23,762	9,276
26	Debt Service	0	1,018,312		49,983	0	1,068,295	917,328	765,106
27	Capital Projects	0	380,000	350,000		0	730,000	520,000	1,992,172
28	Subtotal Expenditures	7,135,574	9,304,127	350,000	49,983	0	16,839,684	16,106,319	16,398,286
	Other Financing Uses:								
29	Operating Transfers Out	66,863	2,362,764	0	0	0	2,429,627	1,988,268	1,874,821
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	7,202,437	11,666,891	350,000	49,983	0	19,269,311	18,094,587	18,273,107
	<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>								
32	Beginning Fund Balance - July 1, 2020	-32,749	-218,990	0	636,991	0	385,252	-949,134	-857,275
33	Increase (Decrease) in Reserves (GAAP Budgeting)	1,690,902	2,679,828	0	0	0	4,370,730	5,319,864	6,177,139
34	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
35	Fund Balance - Restricted	0	0	0	0	0	0	0	0
36	Fund Balance - Committed	0	0	0	0	0	0	0	0
37	Fund Balance - Assigned	0	0	0	0	0	0	0	0
38	Fund Balance - Unassigned	1,658,153	2,460,838	0	636,991	0	4,755,982	4,370,730	5,319,864
40	Total Ending Fund Balance - June 30,	1,658,153	2,460,838	0	636,991	0	4,755,982	4,370,730	5,319,864

Proposed tax rate per \$1,000 valuation for County purposes: 6.68026 urban areas; 9.96945 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2020 - June 30, 2021

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

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 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

County MHDS Fund Levy Dollars (cannot exceed statutory max)

277,005

	UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC. UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC. UTILITIES	PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>					
1 General Basic	3,327,636	870,815,426	3.82129	834,349,032	3,188,290
2 + Cemetery (Pioneer - 331.424B)					0
3 = Total for General Basic	3,327,636				3,188,290
4 Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement					0
5 General Supplemental	1,690,142		1.94087		1,619,363
6 Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	83,000				79,522
7 County MHDS Fund (from certification above)	277,005		0.31810		265,406
8 Debt Service (from Form 703 col. J Countywide total)	636,991	1,061,650,864	0.60000	1,025,184,470	615,111
9 Voted Emergency Medical Services (Countywide)					0
10 Other					0
11 Subtotal Countywide (A)	5,931,774		6.68026		5,688,170
12 B. All Rural Services Only Levies:					
13 Rural Services Basic	2,401,135	730,008,713	3.28919	696,598,670	2,291,245
14 Rural Services Supplemental					0
15 Unified Law Enforcement					0
16 Other					0
17 Subtotal All Rural Services Only (B)	2,401,135		3.28919		2,291,245
18 Subtotal Countywide/All Rural Services (A + B)	8,332,909		9.96945		7,979,415
19 C. Special District Levies:					
20 Flood & Erosion			0.00000		0
21 Voted Emergency Medical Services (partial county)			0.00000		0
22 Other	0		0.00000		0
23 Other			0.00000		0
24 Township ES Levies (Summary from Form 638-RE)	0		0.00000		0
25 Subtotal Special Districts (C)				0	0
26 GRAND TOTAL (A + B + C)	8,332,909				0
27 Compensation Schedule for FY 2020/2021					7,979,415
28					
29					

	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	89,859	1	The News Gazette
Auditor	57,265	2	Guthrie County Times Vedette
Recorder	56,621	3	
Treasurer	56,618	4	
Sheriff	75,128	5	
Supervisors	28,457	6	
Supervisor Vice Chair, if different			
Supervisor Chair, if different			

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)

(County Auditor)

COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification)

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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019
<b>TAXED LEVIED ON PROPERTY</b>	1	3,188,290	1,619,363	265,406	2,291,245	0	0	0	615,111			7,979,415	6,449,914	5,214,672	1
Less: Uncoll: Del. Taxes Levy Year	2											0			2
Less: Credits to Taxpayers	3	86,200	24,400	3,350	45,000							158,950			3
1000 Net Current Property Taxes	4	3,102,090	1,594,963	262,056	2,246,245	0	0	0	615,111			7,820,465	6,449,914	5,214,672	4
1010 Delinq. Property Tax Revenue	5	400	150	50	100							700	700	1,905	5
11XX Penalties, Int. & Costs on Taxes	6	38,000										38,000	37,000	52,615	6
<b>OTHER COUNTY TAXES/TIF REVENUES</b>															
12XX Other County Taxes	7	2,000	500	75	1,000							3,575	3,650	3,877	7
13XX Voter Approved Local Option Taxes	8				500,000							500,000	500,000	609,852	8
14XX Gambling Taxes	9											0			9
15XX TIF Tax Revenues	10					1,018,312						1,018,312	769,252		10
16XX Utility Tax Replacement Excise Taxes	11	139,346	70,779	11,599	109,890	0	0	0	21,880			353,494	286,229	176,346	11
17XX Taxes Collected for Other Governments	11B											0			11B
Subtotal	12	141,346	71,279	0	11,674	610,890	0	0	21,880	0	0	1,875,381	1,559,131	790,075	12
<b>INTERGOVERNMENTAL REVENUE</b>															
20XX State Shared Revenues	13							3,414,263				3,414,263	3,252,709	3,957,492	13
21XX State Replacements Against Levied Taxes	14	122,277	42,818	5,035	54,696			39,700				264,526	250,861	255,675	14
22XX Other State Tax Replacements	15	48,752	24,680	2,281	27,196							102,909	86,772	78,095	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	342,000										342,000	325,000	482,331	16
25XX Contributions from Other Intergovernmental Units	17	349,241	23,562	7,805	94,360							474,968	606,720	550,021	17
26XX, 27XX State Grants and Entitlements	18	190,000						473,711				663,711	662,934	194,834	18
28XX Federal Grants and Entitlements	19	175,000										175,000	175,000	209,007	19
29XX Payments in Lieu of Taxes	20											0		39,996	20
Subtotal (lines 13 - 20)	21	1,227,270	91,060	0	15,121	176,252	0	3,887,974	39,700	0	0	5,437,377	5,359,996	5,767,451	21
3XXX Licenses & Permits	22	48,200						1,000				49,200	39,200	46,851	22
4XXX, 5XXX Charges for Service	23	675,300	1,500		20,000			192,000	3,000			891,800	780,490	611,854	23
6XXX Use of Money & Property	24	165,080							100			165,180	140,796	205,377	24
8XXX Miscellaneous	25	11,500	300	750	510,600			20,000	3,200			546,350	488,950	749,258	25
Total Revenues	26	5,409,186	1,757,752	2,250	288,901	3,564,087	0	4,100,974	1,064,312	0	0	16,824,453	14,856,177	13,440,058	26
<b>OTHER FINANCING SOURCES OPERATING TRANSFERS IN</b>															
9000 From General Basic	27							66,863				66,863	63,226	111,690	27
9020 From Rural Services Basic	28							2,362,764				2,362,764	1,925,042	1,759,131	28
90xx From Other Budgetary Funds	29											0		4,000	29
Subtotal (lines 27- 29)	30	0	0	0	0	0	0	2,429,627	0	0	0	2,429,627	1,988,268	1,874,821	30
91XX Proceeds/Gen Long-Term Debt	31								350,000	49,983		399,983	300,508	2,100,953	31
92XX Proceeds/Gen Capital Asset Sales	32	500										500	500		32
Total Revenues and Other Sources	33	5,409,686	1,757,752	2,250	288,901	3,564,087	0	6,530,601	1,064,312	350,000	686,974	19,654,563	17,145,453	17,415,832	33
Beginning Fund Balance - July 1, NaN	34	1,167,996	415,939	106,967	248,935	396,456		1,932,881	101,556			4,370,730	5,319,864	6,177,139	34
Total Resources	35	6,577,682	2,173,691	109,217	537,836	3,960,543	0	8,463,482	1,165,868	350,000	686,974	24,025,293	22,465,317	23,592,971	35
Loss on Nonreplaced Credits Against Levied Taxes	36	36,077	18,418		1,685	9,696			39,700		0	105,576	250,861	255,675	36



	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>												
3000 - Personal & Family Health Services	1									0		1
3010 - Communicable Disease Prevention & Control Services	2									0		2
3020 - Sanitation	3	336,488	57,126							393,614	374,411	298,747
3040 - Health Administration	4	657,489	176,248							833,737	767,216	703,270
3050 - Support of Hospitals	5									0		5
Subtotal	6	993,977	233,374	0	0	0	0	0	0	1,227,351	1,141,627	1,002,017
<b>SERVICES TO POOR PROGRAM</b>												
3100 - Administration	7	11,920	2,902							14,822	13,532	11,472
3110 - General Welfare Services	8	31,331	7,500							38,831	32,331	16,044
3120 - Care in County Care Facility	9									0		9
Subtotal	10	43,251	10,402	0	0	0	0	0	0	53,653	45,863	27,516
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>												
3200 - Administration	11	53,888	20,377							74,265	64,623	59,318
3210 - General Services to Veterans	12	11,660								11,660	11,660	3,232
Subtotal	13	65,548	20,377	0	0	0	0	0	0	85,925	76,283	62,550
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>												
3300 - Youth Guidance	14		10,000							10,000	10,000	1,591
3310 - Family Protective Services	15	3,000	34,000							37,000	37,000	25,051
3320 - Services for Disabled Children	16									0	0	16
Subtotal	17	3,000	44,000	0	0	0	0	0	0	47,000	47,000	26,642
<b>SERVICES TO OTHER ADULTS PROGRAM</b>												
3400 - Services to the Elderly	18	192,246	73,698							265,944	279,838	326,136
3410 - Other Social Services	19	8,000								8,000	8,000	6,961
3420 - Social Services Business Operations	20									0	0	20
Subtotal	21	200,246	73,698	0	0	0	0	0	0	273,944	287,838	333,097
<b>CHEMICAL DEPENDENCY PROGRAM</b>												
3500 - Treatment Services	22		9,152							9,152	9,152	6,520
3510 - Preventive Services	23		6,521							6,521	6,521	7,152
Subtotal	24	0	15,673	0	0	0	0	0	0	15,673	15,673	13,672
<b>TOTAL PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25	1,306,022	397,524	0	0	0	0	0	0	1,703,546	1,614,284	1,465,494



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

	GENERAL FUND				SPECIAL REVENUE FUNDS					TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
<b>SERVICES TO PERSONS WITH:</b>												
<b>40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS</b>												
400X - Information & Education Services	1									0		1
402X - Coordination Services	2									0		2
403X - Personal & Environ. Sprt	3									0		3
404X - Treatment Services	4									0		4
405X - Vocational & Day Services	5									0		5
406X - Lic/Cert. Living Arrangements	6									0		6
407X - Inst/Hospital & Commit Services	7			7,805						7,805	5,452	5,712
Subtotal	8	0	0	7,805	0	0	0	0	0	7,805	5,452	5,712
<b>42XX - INTELLECTUAL DISABILITY</b>												
420X - Information & Education Services	9									0		9
422X - Coordination Services	10									0		10
423X - Personal & Environ. Sprt	11									0		11
424X - Treatment Services	12									0		12
425X - Vocational & Day Services	13									0		13
426X - Lic/Cert. Living Arrangements	14									0		14
427X - Inst/Hospital & Commit Services	15									0		15
Subtotal	16	0	0	0	0	0	0	0	0	0	0	0
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>												
430X - Information & Education Services	17									0		17
432X - Coordination Services	18									0		18
433X - Personal & Environ. Sprt	19									0		19
434X - Treatment Services	20									0		20
435X - Vocational & Day Services	21									0		21
436X - Lic/Cert. Living Arrangements	22									0		22
437X - Inst/Hospital & Commit Services	23									0		23
Subtotal	24	0	0	0	0	0	0	0	0	0	0	0
<b>44XX - GENERAL ADMINISTRATION</b>												
4411-Direct Administration	25									0		25
4412-Purchased Administration	26									0		26
4413-Distrib to Regional Fiscal Agent	27			279,114						279,114	309,778	428,926
Subtotal	28	0	0	279,114	0	0	0	0	0	279,114	309,778	428,926
<b>45XX - COUNTY PRVD CASE MGMT</b>												
Subtotal	29									0		29
<b>46XX - COUNTY PRVD SERVICES</b>												
Subtotal	30									0		30
<b>47XX - BRAIN INJURY</b>												
470X - Information & Education Services	31									0		31
472X - Coordination Services	32									0		32
473X - Personal & Environ. Sprt	33									0		33
474X - Treatment Services	34									0		34
475X - Vocational & Day Services	35									0		35
476X - Lic/Cert. Living Arrangements	36									0		36
477X - Inst/Hospital & Commit Services	37									0		37
Subtotal	38	0	0	0	0	0	0	0	0	0	0	38
<b>Total - Mental Health, ID &amp; DD</b>	39	0	0	286,919	0	0	0	0	0	286,919	315,230	434,638

**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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>													
6000 - Natural Resources Conservation	1		3,000							3,000	3,000		
6010 - Weed Eradication	2				191,320					191,320	184,075	255,049	
6020 - Solid Waste Disposal	3				823,698					823,698	922,059	764,182	
6030 - Environmental Restoration	4									0	0	4	
Subtotal	5	0	3,000	0	1,015,018	0	0	0	1,018,018	1,109,134	1,019,231	5	
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>													
6100 - Administration	6	88,280	27,059							115,339	111,142	103,887	
6110 - Maintenance & Operations	7	138,488	39,800							178,288	171,169	158,986	
6120 - Recreation & Environmental Educ.	8	109,383	13,329	25,000						147,712	152,666	132,295	
Subtotal	9	336,151	80,188	25,000	0	0	0	0	441,339	434,977	395,168	9	
<b>ANIMAL CONTROL PROGRAM</b>													
6200 - Animal Shelter	10	500								500	500	10	
6210 - Animal Bounties & State Apiarist Expenses	11									0	0	11	
Subtotal	12	500	0	0	0	0	0	0	500	500	500	12	
<b>COUNTY DEVELOPMENT PROGRAM</b>													
6300 - Land Use & Building Controls	13	10,000								10,000	10,000	6,950	
6310 - Housing Rehabilitation & Develop.	14									0	0	14	
6320 - Community Economic Development	15	47,500								47,500	45,000	63,127	
Subtotal	16	57,500	0	0	0	0	0	0	57,500	55,000	70,077	16	
<b>EDUCATIONAL SERVICES PROGRAM</b>													
6400 - Libraries	17				123,805					123,805	119,618	119,618	
6410 - Historic Preservation	18									0	0	18	
6420 - Fair & 4-H Clubs	19	8,000								8,000	8,000	8,000	
6430 - Faingrounds	20	30,000								30,000	30,000	30,000	
6440 - Memorial Halls	21									0	0	21	
6450 - Other Educational Services	22									0	0	22	
Subtotal	23	38,000	0	0	123,805	0	0	0	161,805	157,618	157,618	23	
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>													
6500 - Property	24									0	0	24	
6510 - Buildings	25									0	0	25	
6520 - Equipment	26									0	0	26	
6530 - Public Facilities	27									0	0	27	
Subtotal	28	0	0	0	0	0	0	0	0	0	0	28	
<b>Total - County Environment and Education</b>	<b>29</b>	<b>432,151</b>	<b>80,188</b>	<b>28,000</b>	<b>0</b>	<b>1,138,823</b>	<b>0</b>	<b>0</b>	<b>1,679,162</b>	<b>1,757,229</b>	<b>1,642,094</b>	<b>29</b>	

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS	
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>												
7000 - Administration										285,943	306,816	258,812
7010 - Engineering										361,210	342,104	306,279
Subtotal	3	0	0	0	0	0	0	0	0	647,153	648,920	565,091
<b>ROADWAY MAINTENANCE PROGRAM</b>												
7100 - Bridges & Culverts										218,000	341,500	73,994
7110 - Roads										3,144,465	2,965,873	3,015,727
7120 - Snow & Ice Control										70,000	70,000	80,839
7130 - Traffic Controls										110,519	107,251	108,098
7140 - Road Clearing										50,000	50,000	24,790
Subtotal	9	0	0	0	0	0	0	0	0	3,592,984	3,534,624	3,303,448
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>												
7200 - New Equipment										755,000	825,000	608,174
7210 - Equipment Operations										1,124,436	1,091,046	1,318,778
7220 - Tools, Materials & Supplies										160,000	160,000	203,492
7230 - Real Estate & Buildings										55,000	55,000	103,181
Subtotal	14	0	0	0	0	0	0	0	0	2,094,436	2,113,046	2,233,625
<b>MASS TRANSIT PROGRAM</b>												
7300 - Air Transportation					55,700					55,700	55,700	20,000
7310 - Ground Transportation										0	0	0
Subtotal	17	0	0	0	0	0	0	0	0	55,700	55,700	20,000
<b>Total - Roads &amp; Transportation</b>	18	0	0	0	0	0	0	0	0	6,390,273	6,370,290	6,122,164

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS	
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
<b>REPRESENTATION SERVICES PROGRAM</b>													
8000 - Elections Administration		108,967								108,967	123,413	158,717	
8010 - Local Elections		24,750								24,750	38,700	3,882	
8020 - Township Officials					6,800					6,800	6,800	2,680	
Subtotal	0	133,717	0	0	6,800	0	0	0	0	140,517	168,913	165,279	
<b>STATE ADMINISTRATIVE SERVICES</b>													
8100 - Motor Vehicle Registrations & Licensing	100,943	36,965								137,908	130,567	120,211	
8101 - Driver Licenses Services										0		6	
8110 - Recording of Public Documents	149,718	54,070								206,788	199,565	201,049	
Subtotal	250,661	91,035	0	0	0	0	3,000	0	0	344,696	330,132	321,260	
<b>Total - Government Services to Residents</b>	250,661	224,752	0	0	6,800	0	3,000	0	0	485,213	499,045	486,539	

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>													
9000 - General County Management	1 305,398	89,843								395,241	376,165	249,447 1	
9010 - Administrative Management Services	2 115,852	32,937								148,789	142,018	130,461 2	
9020 - Treasury Management Services	3 166,524	56,379								222,903	212,911	198,812 3	
9030 - Other Policy & Administration	4 45,000									45,000	44,530	40,947 4	
Subtotal	5 632,774	179,159	0	0	0	0	0	0	0	811,933	775,624	619,667 5	
<b>CENTRAL SERVICES PROGRAM</b>													
9100 - General Services	6 521,983	49,362								571,345	628,896	524,511 6	
9110 - Information Tech Services	7 318,128	29,847								347,975	109,806	95,392 7	
9120 - GIS Systems	8									0			
Subtotal	9 840,111	79,209	0	0	0	0	0	0	0	919,320	738,702	619,903 9	
<b>RISK MANAGEMENT SERVICES PROGRAM</b>													
9200 - Tort Liability	10	51,445								51,445	51,445	30,437 10	
9210 - Safety of Workplace Officers	11	156,000				75,000				231,000	254,774	202,375 11	
9220 - Fidelity of Public Officers	12	10,450								10,450	10,335	7,846 12	
9230 - Unemployment Compensation	13	10,000								10,000			
Subtotal	14 0	227,895	0	0	0	75,000	0	0	0	302,895	316,554	240,658 14	
<b>Total - Administration</b>	15 1,472,885	486,263	0	0	0	75,000	0	0	0	2,034,148	1,830,880	1,480,228 15	

**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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
<b>NONPROGRAM CURRENT EXPENDITURES</b>														
0010 - County Farm Operations	24,500											24,500	23,762	9,276
0020 - Interest on Short-Term Debt												0		2
0030 - Other Nonprogram Current												0		3
0040 - Other County Enterprises												0		4
Total - Nonprogram Current	24,500	0	0	0	0	0	0	0			0	24,500	23,762	9,276
<b>LONG-TERM DEBT SERVICE</b>														
0100 - Principal							636,299					666,299	440,252	421,000
0110 - Interest and Fiscal Charges							382,013					401,996	477,076	344,106
Total Long-term Debt Service	0	0	0	0	0	0	1,018,312				49,983	1,068,295	917,328	765,106
<b>CAPITAL PROJECTS</b>														
0200 - Roadway Construction								290,000				640,000	415,000	1,923,788
0210 - Conservation Land Acquisition & Dev.									90,000			90,000	105,000	68,384
0220 - Other Capital Projects												0		11
Total Capital Projects	0	0	0	0	0	0	290,000	90,000	350,000		0	730,000	520,000	1,992,172
<b>EXPENDITURES SUMMARY</b>														
Total Public Safety and Legal Services	1,856,603	569,025	7,000	0	0	0	5,000				0	2,437,628	2,258,271	2,000,575
Total Physical Health and Social Services	1,306,022	397,524	0	0	0	0	0				0	1,703,546	1,614,284	1,465,494
Total Mental Health, ID & DD	0	0	0	286,919	0	0	0				0	286,919	315,230	434,638
Total County Environment and Education	432,151	80,188	28,000	0	1,138,823	0	0				0	1,679,162	1,757,229	1,642,094
Total Roads & Transportation	0	0	0	0	55,700	6,334,573	0				0	6,390,273	6,370,290	6,122,164
Total Government Services to Residents	250,661	224,752	0	0	6,800	0	3,000				0	485,213	499,045	486,539
Total Administration	1,472,885	486,263	0	0	0	75,000	0				0	2,034,148	1,830,880	1,480,228
Total Nonprogram Current	24,500	0	0	0	0	0	0				0	24,500	23,762	9,276
Total Long-Term Debt Service	0	0	0	0	0	0	0				0	1,068,295	917,328	765,106
Total Capital Projects	0	0	0	286,919	0	290,000	90,000	350,000			0	730,000	520,000	1,992,172
Total - All Expenditures	5,342,822	1,757,752	35,000	286,919	1,201,323	6,699,573	1,116,312	350,000	49,983	0	16,839,684	16,106,319	16,398,286	
<b>OTHER BUDGETARY FINANCING USES</b>														
<b>OPERATING TRANSFERS OUT</b>														
To General Supplemental											0			24
To Rural Services Supplemental											0			25
To Secondary Roads	66,863				2,362,764						2,429,627	1,988,268	1,814,897	26
To Other Budgetary Funds											0		59,924	27
Total Operating Transfers Out	66,863	0	0	0	2,362,764	0	0	0	0	0	2,429,627	1,988,268	1,874,821	28
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>														29
Increase (Decrease) In Reserves											0			30
Fund Balance - Nonspendable											0			31
Fund Balance - Restricted											0			32
Fund Balance -											0			33



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:	3.82129
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	279,784

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

Per Iowa Code Section 331.426 the basis for justifying an additional property tax is: a. Unusual problems relating to major new functions required by law; b. Unusual staffing problems; and c. Unusual need for additional moneys to permit continuance of a program which provides substantial benefit to county residents.



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:	
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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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:	3.82129
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	279,784

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

Per Iowa Code Section 331.426 the basis for justifying an additional property tax is: a. Unusual problems relating to major new functions required by law; b. Unusual staffing problems; and c. Unusual need for additional moneys to permit continuance of a program which provides substantial benefit to county residents.

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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