

**NOTICE OF PUBLIC HEARING**

**Guthrie County**

**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:	3.7
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	160,488

**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 state 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.

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<b>COUNTY NAME:</b>	<b>NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE</b>	<b>CO NO:</b>
Guthrie	Fiscal Year July 1, 2019 - June 30, 2020	39

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

<b>Meeting Date:</b>	<b>Meeting Time:</b>	<b>Meeting Location:</b>
03-05-2019	10:00 a.m.	Public Meeting Room, 200 N 5th St, 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.

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 Web Site (if available):		County Telephone Number:			
www.guthriecounty.org		(641) 747-3619			
Iowa Department of Management Form 630 (Publish)	<b>Budget 2019/2020</b>	<b>Re-Est 2018/2019</b>	<b>Actual 2017/2018</b>	<b>AVG Annual % CHG</b>	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property*	1	6,449,914	4,858,608	4,896,407	14.77
Less: Uncollected Delinquent Taxes - Levy Year	2	0			
Less: Credits to Taxpayers	3	161,000			
Net Current Property Taxes	4	6,288,914	4,858,608	4,896,407	
Delinquent Property Tax Revenue	5	700	700	929	
Penalties, Interest & Costs on Taxes	6	37,000	37,000	50,140	
Other County Taxes/TIF Tax Revenues	7	1,559,131	1,308,336	666,357	52.96
Intergovernmental	8	5,359,997	5,732,960	6,041,106	
Licenses & Permits	9	39,200	25,200	47,118	
Charges for Service	10	780,490	732,000	669,053	
Use of Money & Property	11	140,796	104,256	92,108	
Miscellaneous	12	488,950	543,600	560,057	
<b>Subtotal Revenues</b>	13	14,695,178	13,342,660	13,023,275	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	300,508	1,151,032	451,558	
Operating Transfers In	15	1,988,268	1,814,897	1,749,361	
Proceeds of Fixed Asset Sales	16	500	500	22,954	
<b>Total Revenues &amp; Other Sources</b>	17	16,984,454	16,309,089	15,247,148	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	2,258,271	1,930,869	1,830,995	11.06
Physical Health and Social Services	19	1,614,284	1,604,706	1,381,127	8.11
Mental Health, ID & DD	20	315,230	284,498	390,745	-10.18
County Environment and Education	21	1,757,229	1,474,443	1,407,810	11.72
Roads & Transportation	22	6,370,290	5,704,405	5,097,604	11.79
Government Services to Residents	23	499,045	541,996	396,772	12.15
Administration	24	1,830,880	1,714,945	1,152,840	26.02
Nonprogram Current	25	23,762	30,000	3,879	147.5
Debt Service	26	917,328	780,040	624,044	21.24
Capital Projects	27	520,000	1,865,000	1,314,637	-37.11
<b>Subtotal Expenditures</b>	28	16,106,319	15,930,902	13,600,453	
Other Financing Uses:					
Operating Transfers Out	29	1,988,268	1,814,897	1,749,361	
Refunded Debt/Payments to Escrow	30	0			
<b>Total Expenditures &amp; Other Uses</b>	31	18,094,587	17,745,799	15,349,814	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-1,110,133	-1,436,710	-102,666	
Beginning Fund Balance - July 1,	33	4,738,186	6,174,896	6,277,562	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0			
Fund Balance - Nonspendable	35	0			
Fund Balance - Restricted	36	0			
Fund Balance - Committed	37	0			
Fund Balance - Assigned	38	0			
Fund Balance - Unassigned	39	3,628,053	4,738,186	6,174,896	
<b>Total Ending Fund Balance - June 30,</b>	40	3,628,053	4,738,186	6,174,896	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	4,433,137	Urban Areas:	5.76189
Rural Only Levies*:	2,016,777	Rural Areas:	8.94097
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	769,252		
Utility Replacmnt. Excise Tax:	286,229	Date:	14 February 2019

Explanation of any significant items in the budget:

**Guthrie County PROPOSED BUDGET SUMMARY**

14 February 2019

						TOTALS			
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual	
						2019/2020 (F)	2018/2019 (G)	2017/2018 (H)	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property	1	4,300,125	2,149,789	0		6,449,914	4,858,608	4,896,407	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0			0			2
Less: Credits to Taxpayers	3	112,000	49,000			161,000			3
Net Current Property Taxes	4	4,188,125	2,100,789	0		6,288,914	4,858,608	4,896,407	4
Delinquent Property Tax Revenue	5	500	200			700	700	929	5
Penalties, Interest & Costs on Taxes	6	37,000				37,000	37,000	50,140	6
Other County Taxes/TIF Tax Revenues	7	187,240	1,371,891	0	0	1,559,131	1,308,336	666,357	7
Intergovernmental	8	1,318,441	3,943,988	0	97,568	5,359,997	5,732,960	6,041,106	8
Licenses & Permits	9	38,200	1,000			39,200	25,200	47,118	9
Charges for Service	10	661,490	119,000			780,490	732,000	669,053	10
Use of Money & Property	11	140,496	300			140,796	104,256	92,108	11
Miscellaneous	12	14,250	474,700			488,950	543,600	560,057	12
<b>Subtotal Revenues</b>	13	6,585,742	8,011,868	0	97,568	14,695,178	13,342,660	13,023,275	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	250,000	50,508	300,508	1,151,032	451,558	14
Operating Transfers In	15	0	1,988,268	0	0	1,988,268	1,814,897	1,749,361	15
Proceeds of Fixed Asset Sales	16	500	0			500	500	22,954	16
<b>Total Revenues &amp; Other Sources</b>	17	6,586,242	10,000,136	250,000	148,076	16,984,454	16,309,089	15,247,148	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>									
Operating:									
Public Safety and Legal Services	18	2,256,771	1,500			2,258,271	1,930,869	1,830,995	18
Physical Health and Social Services	19	1,614,284	0			1,614,284	1,604,706	1,381,127	19
Mental Health, ID & DD	20	0	315,230			315,230	284,498	390,745	20
County Environment and Education	21	531,477	1,225,752			1,757,229	1,474,443	1,407,810	21
Roads & Transportation	22	0	6,370,290			6,370,290	5,704,405	5,097,604	22
Government Services to Residents	23	488,245	10,800			499,045	541,996	396,772	23
Administration	24	1,780,880	50,000			1,830,880	1,714,945	1,152,840	24
Nonprogram Current	25	23,762	0			23,762	30,000	3,879	25
Debt Service	26	0	769,252	148,076		917,328	780,040	624,044	26
Capital Projects	27	0	270,000	250,000		520,000	1,865,000	1,314,637	27
<b>Subtotal Expenditures</b>	28	6,695,419	9,012,824	250,000	148,076	16,106,319	15,930,902	13,600,453	28
Other Financing Uses:									
Operating Transfers Out	29	63,226	1,925,042	0	0	1,988,268	1,814,897	1,749,361	29
Refunded Debt/Payments to Escrow	30	0	0			0			30
<b>Total Expenditures &amp; Other Uses</b>	31	6,758,645	10,937,866	250,000	148,076	18,094,587	17,745,799	15,349,814	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-172,403	-937,730	0	0	-1,110,133	-1,436,710	-102,666	32
Beginning Fund Balance - July 1,	33	1,866,852	2,871,334			4,738,186	6,174,896	6,277,562	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0			0	0		34
Fund Balance - Nonspendable	35	0	0			0	0		35
Fund Balance - Restricted	36	0	0			0	0		36
Fund Balance - Committed	37	0	0			0	0		37
Fund Balance - Assigned	38	0	0			0	0		38
Fund Balance - Unassigned	39	1,694,449	1,933,604	0	0	3,628,053	4,738,186	6,174,896	39
<b>Total Ending Fund Balance - June 30,</b>	40	1,694,449	1,933,604	0	0	3,628,053	4,738,186	6,174,896	40

Proposed tax rate per \$1,000 valuation for County purposes: 5.76189 Urban areas; 8.94097 Rural areas; Any special district rates excluded.

This line and the next line reserved for notes:

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**

Fiscal Year July 1, 2019 - June 30, 2020

Iowa Department of Management  
14 February 2019

County Name: Guthrie

County Number: 39

Date Budget Adopted:

Budget Basis: CASH

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.

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.

There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more.

**Certification of Mental Health and Disabilities Services Fund Levy Dollars:**

County MHDS Fund Levy Dollars (cannot exceed statutory max)

	(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>			138,728		
General Basic	2,969,040	802,442,403	3.7	769,389,462	2,846,741
+ Cemetery (Pioneer - 331.424B)			0		0
= Total for General Basic	2,969,040				2,846,741
<i>Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement</i>					0
General Supplemental	1,515,825		1.88901		1,453,384
<i>Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement</i>	76,103				72,969
County MHDS Fund (from certification above)	138,728		0.17288		133,012
Debt Service (from Form 703 col. I Countywide total)	0	976,680,654	0	943,627,713	0
Voted Emergency Medical Services (Countywide)			0		0
Other (specify)			0		0
<b>Subtotal Countywide (A)</b>	4,623,593		5.76189		4,433,137
<b>B. All Rural Services Only Levies:</b>		664,516,735		634,390,190	
Rural Services Basic	2,112,550		3.17908		2,016,777
Rural Services Supplemental			0		0
Unified Law Enforcement			0		0
Other (specify)			0		0
Other (specify)			0		0
<b>Subtotal All Rural Services Only (B)</b>	2,112,550		3.17908		2,016,777
Subtotal Countywide/All Rural Services (A + B)	6,736,143		8.94097		6,449,914
<b>C. Special District Levies:</b>					
Flood & Erosion		0	0	0	0
Voted Emergency Medical Services (partial county)		0	0	0	0
Other (specify)	0	0	0	0	0
Other (specify)		0	0	0	0
Other (specify)		0	0	0	0
Township ES Levies (Summary from Form 638-RE)	0	0		0	0
<b>Subtotal Special Districts (C)</b>	0				0
<b>GRAND TOTAL (A + B + C)</b>	6,736,143				6,449,914

Compensation Schedule for FY:

Elected Official:  
 Attorney  
 Auditor  
 Recorder  
 Treasurer  
 Sheriff  
 Supervisors  
 Supervisor Vice Chair, if different  
 Supervisor Chair, if different

2019/2020 Annual Salary:
86,820
55,328
54,706
54,703
72,587
27,494
0
0

Number of Official County Newspapers: 2

Names of Official County Newspapers:

1 The News Gazette
2 Guthrie Center Times Vedette
3
4
5
6

**The County Auditor represents the following to be true:**

- The prescribed Budget Public Hearing Notice and Proposed Budget Estimate (Form 630) was lawfully published in all official newspapers, with said publication(s) being individually evidenced by verified and filed proof(s) of publication. If applicable, there was lawful publication of any rates exceeding statutory maximums.
- All budget hearing notices were published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published amounts.
- Adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.
- Budget was approved by Resolution #
- This budget was certified on or before March 15 unless otherwise documented to the Department of Management.

Board Chairperson (signature)

County Auditor (signature)

**TOWNSHIP EMERGENCY SERVICES LEVIES**

Fiscal Year July 1, 2019 - June 30, 2020

TOWNSHIP NAME	RECORD KEY	(P) UTILITY Replacement AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) 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

REVENUES DETAIL

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				2019/2020	2018/2019	2017/2018		
												(L)	(M)	(N)		
TAXES LEVIED ON PROPERTY	1	2,846,741	1,453,384													
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2															
LESS: CREDITS TO TAXPAYERS	3	87,000	25,000													
=1000 NET CURRENT PROPERTY TAXES	*4	2,759,741	1,428,384													
1010 DELINQ. PROPERTY TAX REVENUE	*5	400	100													
11xx PENALTIES, INT. & COSTS ON TAXES	*6	37,000														
OTHER COUNTY TAXES/TIF REVENUES:																
12xx Other County Taxes	7	2,000	500													
13xx Local Option Taxes	8															
14xx Gambling Taxes	9															
15xx TIF Tax Revenues	10															
16xx Utility Replacement Taxes, 17xx	11	122,299	62,441													
Subtotal (lines 7 - 11)	*12	124,299	62,941	0	5,866	596,773	0	0	769,252	0	0	0	1,559,131	1,308,336	666,357	*12
INTERGOVERNMENTAL REVENUE:																
20xx State Shared Revenues	13															
21xx State Replacements Against Levied Taxes	14	121,885	34,858													
22xx Other State Tax Replacements	15	48,645	13,713													
23xx, 24xx State/Federal Pass-thru Revenues	16	325,000														
25xx Contributions From Other Intergovernmental Units	17	373,834	35,506													
26xx, 27xx State Grants and Entitlements	18	190,000														
28xx Federal Grants and Entitlements	19	175,000														
29xx Payments in Lieu of Taxes	20															
Subtotal (lines 13 - 20)	*21	1,234,364	84,077	0	13,310	169,024	0	3,725,643	36,011	0	97,568	0	5,359,997	5,732,960	6,041,106	*21
3xxx LICENSES & PERMITS	*22	38,200														
4xxx, 5xxx CHARGES FOR SERVICE	*23	659,890	100	1,500												
6xxx USE OF MONEY & PROPERTY	*24	140,496														
8xxx MISCELLANEOUS	*25	11,500		2,750												
Total Revenues*	26	5,005,890	1,575,602	4,250	148,288	3,212,174	0	3,842,643	808,763	0	97,568	0	14,695,178	13,342,660	13,023,275	26
OTHER FINANCING SOURCES:																
OPERATING TRANSFERS IN:																
9000 From General Basic	27															
9020 From Rural Services Basic	28															
90xx From Other Budgetary Funds	29															
Subtotal (lines 27 - 29)	30	0	0	0	0	0	0	1,988,268	0	0	0	0	1,988,268	1,814,897	1,749,361	30
91xx PROCEEDS/GEN LONG-TERM DEBT	31															
92xx PROCEEDS/GEN FIXED ASSET SALES	32	500														
Total Revenues and Other Sources	33	5,006,390	1,575,602	4,250	148,288	3,212,174	0	5,830,911	808,763	250,000	148,076	0	16,984,454	16,309,089	15,247,148	33
BEGINNING FUND BALANCE JULY 1,	34	1,251,638	566,978	48,236	449,528	326,597		1,967,139	128,070				4,738,186	6,174,896	6,277,562	34
TOTAL RESOURCES	35	6,258,028	2,142,580	52,486	597,816	3,538,771	0	7,798,050	936,833	250,000	148,076	0	21,722,640	22,483,985	21,524,710	35
Loss on Nonreplaced Credits Against Levied Taxes	36	34,885	9,858		1,405	7,703	0		36,011		0		89,862	213,000	249,494	36

**SERVICE AREA 1  
PUBLIC SAFETY AND LEGAL SERVICES**

County Name: Guthrie

County No: 39  
14 February 2019

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)		
<b>LAW ENFORCEMENT PROGRAM</b>														
1000 - Uniformed Patrol Services	1	819,310	172,635								991,945	813,728	745,620	1
1010 - Investigations	2	11,476		3,500					1,500		16,476	16,476	13,874	2
1020 - Unified Law Enforcement	3										0			3
1030 - Contract Law Enforcement	4										0			4
1040 - Law Enforcement Communications	5	226,949	64,108								291,057	281,836	281,195	5
1050 - Adult Correctional Services	6	134,911	9,578	3,500							147,989	129,391	149,001	6
1060 - Administration	7	189,437	43,754								233,191	223,629	213,208	7
Subtotal	8	1,382,083	290,075	7,000	0	0	0	0	1,500	0	1,680,658	1,465,060	1,402,898	8
<b>LEGAL SERVICES PROGRAM</b>														
1100 - Criminal Prosecution	9	284,770	99,290								384,060	326,508	306,791	9
1110 - Medical Examinations	10	45,000									45,000	30,000	22,987	10
1120 - Child Support Recovery	11	750									750	0	0	11
Subtotal	12	330,520	99,290	0	0	0	0	0	0	0	429,810	356,508	329,778	12
<b>EMERGENCY SERVICES</b>														
1200 - Ambulance Services	13										0			13
1210 - Emergency Management	14		76,103								76,103	66,001	60,157	14
1220 - Fire Protection and Rescue Services	15										0			15
1230 - E911 Service Board	16	3,700									3,700	4,300	819	16
Subtotal	17	3,700	76,103	0	0	0	0	0	0	0	79,803	70,301	60,976	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>														
1400 - Physical Operations	18		1,000								1,000	1,000	595	18
1410 - Research & Other Assistance	19		8,000								8,000	8,000	7,202	19
1420 - Bailiff Services	20		18,000								18,000	7,000	14,564	20
Subtotal	21	0	27,000	0	0	0	0	0	0	0	27,000	16,000	22,361	21
<b>COURT PROCEEDINGS PROGRAM</b>														
1500 - Juries & Witnesses	22		7,000								7,000	7,000	928	22
1510 - (Reserved)	23													23
1520 - Detention Services	24										0			24
1530 - Court Costs	25										0			25
1540 - Service of Civil Papers	26		3,000								3,000	2,000	209	26
Subtotal	27	0	10,000	0	0	0	0	0	0	0	10,000	9,000	1,137	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>														
1600 - Juvenile Victim Restitution	28		20,000								20,000	10,000	11,338	28
1610 - Juvenile Representation Services	29										0			29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		11,000								11,000	4,000	2,507	30
Subtotal	31	0	31,000	0	0	0	0	0	0	0	31,000	14,000	13,845	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32	1,716,303	533,468	7,000	0	0	0	0	1,500	0	2,258,271	1,930,869	1,830,995	32

**SERVICE AREA 3  
PHYSICAL HEALTH & SOCIAL SERVICES**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual	
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)	
<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	322,421	51,990							374,411	355,167	331,756	3
3040 - Health Administration	4	622,599	142,617	2,000						767,216	727,929	605,129	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	945,020	194,607	2,000	0	0	0	0	0	1,141,627	1,083,096	936,885	6
<b>SERVICES TO POOR PROGRAM</b>													
3100 - Administration	7	11,812	1,720							13,532	14,111	9,348	7
3110 - General Welfare Services	8	31,331	1,000							32,331	32,331	10,938	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	43,143	2,720	0	0	0	0	0	0	45,863	46,442	20,286	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>													
3200 - Administration	11	52,522	12,101							64,623	63,066	53,455	11
3210 - General Services to Veterans	12	11,660								11,660	11,660	6,163	12
Subtotal	13	64,182	12,101	0	0	0	0	0	0	76,283	74,726	59,618	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>													
3300 - Youth Guidance	14		10,000							10,000	10,000	2,706	14
3310 - Family Protective Services	15	3,000	34,000							37,000	5,000	2,146	15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	3,000	44,000	0	0	0	0	0	0	47,000	15,000	4,852	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>													
3400 - Services to the Elderly	18	176,927	102,911							279,838	358,770	338,376	18
3410 - Other Social Services	19	8,000								8,000	8,000	6,299	19
3420 - Soc Serv Bus Operations	20									0			20
Subtotal	21	184,927	102,911	0	0	0	0	0	0	287,838	366,770	344,675	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>													
3500 - Treatment Services	22		9,152							9,152	12,152	7,116	22
3510 - Preventive Services	23		6,521							6,521	6,520	7,695	23
Subtotal	24	0	15,673	0	0	0	0	0	0	15,673	18,672	14,811	24
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25	1,240,272	372,012	2,000	0	0	0	0	0	1,614,284	1,604,706	1,381,127	25



**SERVICE AREA 4**  
**MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES**

SERVICES TO PERSONS WITH:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2019/2020 (L)	Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)
<b>40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS</b>												
400X - Information & Education Services	1									0		1
402X - Coordination Services	2									0		2
403X - Personal & Environmental Sprt	3									0		3
404X - Treatment Services	4									0		4
405X - Vocational & Day Services	5									0		5
406X - Lic/Certified Living Arrangements	6									0		6
407X - Inst/Hospital & Commit Services	7			5,452						5,452	5,452	2,257
Subtotal	8	0	0	5,452	0	0	0	0	0	5,452	5,452	2,257
<b>42XX - INTELLECTUAL DISABILITY</b>												
420X - Information & Education Services	9									0		9
422X - Coordination Services	10									0		10
423X - Personal & Environmental Sprt	11									0		11
424X - Treatment Services	12									0		12
425X - Vocational & Day Services	13									0		13
426X - Lic/Certified 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	16
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>												
430X - Information & Education Services	17									0		17
432X - Coordination Services	18									0		18
433X - Personal & Environmental Sprt	19									0		19
434X - Treatment Services	20									0		20
435X - Vocational & Day Services	21									0		21
436X - Lic/Certified 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	24
<b>44XX - GENERAL ADMINISTRATION</b>												
4411 - Direct Administration	25									0		25
4412 - Purchased Administration	26									0		26
4413 - Distrib to Regional Fiscal Agent	27			309,778						309,778	279,046	388,488
Subtotal	28	0	0	309,778	0	0	0	0	0	309,778	279,046	388,488
<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 & Environmental Sprt	33									0		33
474X - Treatment Services	34									0		34
475X - Vocational & Day Services	35									0		35
476X - Lic/Certified 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	315,230	0	0	0	0	0	315,230	284,498	390,745

**SERVICE AREA 6  
COUNTY ENVIRONMENT AND EDUCATION**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)
<b>ENVIRONMENTAL QUALITY PROGRAM</b>												
6000 - Natural Resources Conservation	1		3,000							3,000	5,000	95
6010 - Weed Eradication	2				184,075					184,075	228,772	130,338
6020 - Solid Waste Disposal	3				922,059					922,059	590,763	649,109
6030 - Environmental Restoration	4									0		
Subtotal	5	0	0	3,000	0	1,106,134	0	0	0	1,109,134	824,535	779,542
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>												
6100 - Administration	6	85,539	25,603							111,142	108,214	106,506
6110 - Maintenance & Operations	7	134,307	36,862							171,169	194,243	151,726
6120 - Recreation & Environmental Educ.	8	105,921	12,432	34,313						152,666	123,906	169,828
Subtotal	9	325,767	74,897	34,313	0	0	0	0	0	434,977	426,363	428,060
<b>ANIMAL CONTROL PROGRAM</b>												
6200 - Animal Shelter	10	500								500	500	0
6210 - Animal Bounties & State Apiarist Expenses	11									0	300	
Subtotal	12	500	0	0	0	0	0	0	0	500	800	0
<b>COUNTY DEVELOPMENT PROGRAM</b>												
6300 - Land Use & Building Controls	13	10,000								10,000	5,000	4,801
6310 - Housing Rehabilitation & Develop.	14									0		
6320 - Economic Development	15	45,000								45,000	60,127	46,887
Subtotal	16	55,000	0	0	0	0	0	0	0	55,000	65,127	51,688
<b>EDUCATIONAL SERVICES PROGRAM</b>												
6400 - Libraries	17				119,618					119,618	119,618	115,618
6410 - Historic Preservation	18									0		
6420 - Fair & 4-H Clubs	19	8,000								8,000	8,000	10,101
6430 - Fairgrounds	20	30,000								30,000	30,000	22,801
6440 - Memorial Halls	21									0		
6450 - Other Educational Services	22									0		
Subtotal	23	38,000	0	0	0	119,618	0	0	0	157,618	157,618	148,520
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>												
6500 - Property	24									0		
6510 - Buildings	25									0		
6520 - Equipment	26									0		
6530 - Public Facilities	27									0		
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL - COUNTY ENVIRONMT. &amp; ED.</b>	29	419,267	74,897	37,313	0	1,225,752	0	0	0	1,757,229	1,474,443	1,407,810

**SERVICE AREA 7  
ROADS & TRANSPORTATION**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual	
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>													
7000 - Administration	1						306,816			306,816	300,817	239,919	1
7010 - Engineering	2						342,104			342,104	343,051	330,683	2
Subtotal	3	0	0	0	0	0	648,920	0	0	648,920	643,868	570,602	3
<b>ROADWAY MAINTENANCE PROGRAM</b>													
7100 - Bridges & Culverts	4						341,500			341,500	377,926	155,038	4
7110 - Roads	5						2,965,873			2,965,873	2,513,951	2,124,143	5
7120 - Snow & Ice Control	6						70,000			70,000	70,000	28,720	6
7130 - Traffic Controls	7						107,251			107,251	105,129	86,333	7
7140 - Road Clearing	8						50,000			50,000	50,000	31,784	8
Subtotal	9	0	0	0	0	0	3,534,624	0	0	3,534,624	3,117,006	2,426,018	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>													
7200 - New Equipment	10						825,000			825,000	575,000	852,706	10
7210 - Equipment Operations	11						1,091,046			1,091,046	1,088,531	971,946	11
7220 - Tools, Materials & Supplies	12						160,000			160,000	160,000	114,630	12
7230 - Real Estate & Buildings	13						55,000			55,000	100,000	141,702	13
Subtotal	14	0	0	0	0	0	2,131,046	0	0	2,131,046	1,923,531	2,080,984	14
<b>MASS TRANSIT PROGRAM</b>													
7300 - Air Transportation	15				55,700					55,700	20,000	20,000	15
7310 - Ground Transportation	16									0			16
Subtotal	17	0	0	0	55,700	0	0	0	0	55,700	20,000	20,000	17
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18	0	0	0	55,700	0	6,314,590	0	0	6,370,290	5,704,405	5,097,604	18

**SERVICE AREA 8**  
**GOVERNMENT SERVICES TO RESIDENTS**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2019/2020 (L)	Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)		
	<b>REPRESENTATION SERVICES PROGRAM</b>													
8000 - Elections Administration	1		123,413								123,413	204,681	78,200	1
8010 - Local Elections	2		38,700								38,700	2,100	7,210	2
8020 - Township Officials	3				6,800						6,800	4,400	2,780	3
Subtotal	4	0	162,113	0	6,800	0	0	0	0	168,913	211,181	88,190	4	
<b>STATE ADMINISTRATIVE SERVICES</b>														
8100 - Motor Vehicle Registrations & Licensing	5	96,300	34,267								130,567	131,289	140,242	5
8101 - Drivers License Services	6									0				6
8110 - Recording of Public Documents	7	145,038	50,527					4,000		199,565	199,526	168,340	7	
Subtotal	8	241,338	84,794	0	0	0	0	4,000	0	330,132	330,815	308,582	8	
<b>TOTAL - GOVT. SVCS. TO RESIDENTS</b>	9	241,338	246,907	0	6,800	0	0	4,000	0	499,045	541,996	396,772	9	

**SERVICE AREA 9  
ADMINISTRATION**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS					
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2019/2020 (L)	Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)			
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>															
9000 - General County Management	1	284,145	92,020									376,165	256,343	246,379	1
9010 - Administrative Management Services	2	111,259	30,759									142,018	133,665	123,393	2
9020 - Treasury Management Services	3	160,283	52,628									212,911	203,659	193,482	3
9030 - Other Policy & Administration	4	44,530										44,530	44,500	9,311	4
Subtotal	5	600,217	175,407	0	0	0	0	0	0	0		775,624	638,167	572,565	5
<b>CENTRAL SERVICES PROGRAM</b>															
9100 - General Services	6	591,354	37,542									628,896	657,798	326,075	6
9110 - Information Technology Services	7	109,806										109,806	102,426	82,616	7
9120 - GIS Systems	8											0			8
Subtotal	9	701,160	37,542	0	0	0	0	0	0	0		738,702	760,224	408,691	9
<b>RISK MANAGEMENT SERVICES PROGRAM</b>															
9200 - Tort Liability	10		51,445									51,445	51,445	0	10
9210 - Safety of Workplace	11		204,774					50,000				254,774	254,774	135,495	11
9220 - Fidelity of Public Officers	12		10,335									10,335	10,335	36,089	12
9230 - Unemployment Compensation	13											0			13
Subtotal	14	0	266,554	0	0	0	0	50,000	0	0		316,554	316,554	171,584	14
<b>TOTAL - ADMINISTRATION</b>	15	1,301,377	479,503	0	0	0	0	50,000	0	0		1,830,880	1,714,945	1,152,840	15

**SERVICE AREA 0**

CountyName:

Guthrie

County No:

39

**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

14 February 2019

	GENERAL FUND			SPECIAL REVENUE FUNDS				All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)				Other (H)	Budget	Re-estimated		Actual
												2019/2020 (L)	2018/2019 (M)		2017/2018 (N)
<b>NONPROGRAM CURRENT EXPENDITURES</b>															
0010 - County Farm Operations	1	23,762										23,762	30,000	3,879	1
0020 - Interest on Short-Term Debt	2											0			2
0030 - Other Nonprogram Current	3											0			3
0040 - Other County Enterprises	4											0			4
<b>TOTAL - NONPROGRAM CURRENT</b>	5	23,762	0	0	0	0	0	0	0	0	0	23,762	30,000	3,879	5
<b>LONG-TERM DEBT SERVICE</b>															
0100 - Principal	6														
0110 - Interest	7											440,252	340,000	384,000	6
<b>TOTAL - LONG-TERM DEBT SERVICE</b>	8	0	0	0	0	0	0	0	769,252	148,076	0	477,076	440,040	240,044	7
<b>CAPITAL PROJECTS</b>															
0200 - Roadway Construction	9														
0210 - Conservation Land Acquisition/Dev	10											105,000	140,000	3,668	10
0220 - Other Capital Projects	11											0			11
<b>TOTAL - CAPITAL PROJECTS</b>	12	0	0	0	0	0	0	165,000	105,000	250,000	0	520,000	1,865,000	1,314,637	12
<b>EXPENDITURES SUMMARY</b>															
- Total Public Safety and Legal Services	13	1,716,303	533,468	7,000	0	0	0	0	1,500		0	2,258,271	1,930,869	1,830,995	13
- Total Physical Health and Social Services	14	1,240,272	372,012	2,000	0	0	0	0	0		0	1,614,284	1,604,706	1,381,127	14
- Total Mental Health, ID & DD	15	0	0	0	315,230	0	0	0	0		0	315,230	284,498	390,745	15
- Total County Environment and Education	16	419,267	74,897	37,313	0	1,225,752	0	0	0		0	1,757,229	1,474,443	1,407,810	16
- Total Roads & Transportation	17	0	0	0	0	55,700	0	6,314,590	0		0	6,370,290	5,704,405	5,097,604	17
- Total Governmental Services to Residents	18	241,338	246,907	0	0	6,800	0	0	4,000		0	499,045	541,996	396,772	18
- Total Administration	19	1,301,377	479,503	0	0	0	0	50,000	0		0	1,830,880	1,714,945	1,152,840	19
- Total Nonprogram Current Expenditures	20	23,762	0	0	0	0	0	0	0		0	23,762	30,000	3,879	20
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	769,252	148,076	0	917,328	780,040	624,044	21
- Total Capital Projects	22	0	0	0	0	0	0	165,000	105,000	250,000	0	520,000	1,865,000	1,314,637	22
<b>TOTAL - ALL EXPENDITURES (lines13-24)</b>	23	4,942,319	1,706,787	46,313	315,230	1,288,252	0	6,529,590	879,752	250,000	148,076	16,106,319	15,930,902	13,600,453	23
<b>OTHER BUDGETARY FINANCING USES</b>															
<b>OPERATING TRANSFERS OUT</b>															
- To General Supplemental	24														24
- To Rural Services Supplemental	25														25
- To Secondary Roads	26	63,226				1,925,042						1,988,268	1,814,897	1,749,361	26
- To Other Budgetary Funds	27											0			27
<b>TOTAL OPERATING TRANSFERS OUT</b>	28	63,226	0	0	0	1,925,042	0	0	0	0	0	1,988,268	1,814,897	1,749,361	28
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29											0			29
Increase (Decrease) In Reserves (GAAP Budgets)	30											0			30
Fund Balance - Nonspendable	31											0			31
Fund Balance - Restricted	32											0			32
Fund Balance - Committed	33											0			33
Fund Balance - Assigned	34											0			34
Fund Balance - Unassigned	35	1,252,483	435,793	6,173	282,586	325,477	0	1,268,460	57,081	0	0	3,628,053	4,738,186	6,174,896	35
<b>TOTAL ENDING FUND BALANCE - JUNE 30,</b>	36	1,252,483	435,793	6,173	282,586	325,477	0	1,268,460	57,081	0	0	3,628,053	4,738,186	6,174,896	36
<b>TOTAL REQUIREMENTS (23+28+29-30+36)</b>	37	6,258,028	2,142,580	52,486	597,816	3,538,771	0	7,798,050	936,833	250,000	148,076	21,722,640	22,483,985	21,524,710	37

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**  
**This area, lines 1 through 20, is for Countywide Debt Service**

FY 2019/2020

Project Name  (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal Due	Interest Due	Bond Registration Due	Total Obligation Due	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
			2019/2020 (D)	2019/2020 +(E)	2019/2020 +(F)	2019/2020 =(G)	-(H)	=(I)
1 Wind Farm TIF	8,361,000	06/01/2016	330,252	439,000		769,252	769,252	0
2 E911 Bonds - Pass Through	1,065,000	02/001/2012	80,000	16,968	600	97,568	97,568	0
3 Diamondhead Sanitary Bonds - Pass Through	725,000	06/2015	30,000	19,908	600	50,508	50,508	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
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>			440,252	475,876	1,200	917,328	917,328	0
<b>This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service</b>								
21						0		0
22						0		0
23						0		0
24						0		0
25						0		0
<b>TOTALS FOR PARTIAL COUNTY DEBT SERVICE:</b>			0	0	0	0	0	0