

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
County Name: SIOUX COUNTY County Number: 84

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:
 Meeting Date: 4/23/2024 Meeting Time: 09:00 AM Meeting Location: Sioux County Courthouse

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)
<https://siouxcountya.gov/>

County Telephone Number
 (712) 737-2216

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	11,576,907	10,751,864	9,912,173	8.07
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	439	
Less: Credits to Taxpayers	3	431,475	434,885	557,954	
Net Current Property Taxes	4	11,145,432	10,316,979	9,353,780	
Delinquent Property Tax Revenue	5	295	295	740	
Penalties, Interest & Costs on Taxes	6	57,000	57,300	75,910	
Other County Taxes/TIF Tax Revenues	7	2,907,451	2,600,036	2,586,815	6.02
Intergovernmental	8	9,030,593	8,064,762	9,620,230	
Licenses & Permits	9	32,000	36,750	93,296	
Charges for Service	10	980,945	1,023,755	1,273,346	
Use of Money & Property	11	545,815	442,299	1,644,235	
Miscellaneous	12	1,161,572	1,315,213	1,932,696	
Subtotal Revenues	13	25,861,103	23,857,389	26,581,048	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	4,401,453	5,438,744	4,863,169	
Proceeds of Fixed Asset Sales	16	11,000	4,250	63,556	
Total Revenues & Other Sources	17	30,273,556	29,300,383	31,507,773	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	6,728,812	6,193,272	5,310,646	12.56
Physical Health and Social Services	19	1,079,912	1,297,015	1,170,425	-3.94
County Environment and Education	21	2,634,410	2,573,510	2,395,543	4.87
Roads & Transportation	22	14,163,150	12,072,700	10,524,235	16.01
Government Services to Residents	23	1,509,835	1,485,210	1,397,149	3.95
Administration	24	4,075,075	3,648,015	3,263,996	11.74
Nonprogram Current	25	56,500	57,100	32,477	31.90
Debt Service	26	756,422	937,150	953,740	-10.94
Capital Projects	27	7,461,425	13,709,125	5,492,808	16.55
Subtotal Expenditures	28	38,465,541	41,973,097	30,541,019	
Other Financing Uses:					
Operating Transfers Out	29	4,401,453	4,238,744	4,863,169	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	42,866,994	46,211,841	35,404,188	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-12,593,438	-16,911,458	-3,896,415	
Beginning Fund Balance - July 1,	33	15,842,861	32,754,319	36,650,734	
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	3,249,423	15,842,861	32,754,319	
Total Ending Fund Balance - June 30,	40	3,249,423	15,842,861	32,754,319	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	10,030,558	Urban Areas:	4.12749
Rural Only Levies*:	1,546,349		
Special District Levies*:	0	Rural Areas:	5.35645
TIF Tax Revenues:	540,000	Any special district tax rates not included.	
Utility Replacement Excise Tax:	116,821		

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

COUNTY NAME: SIOUX COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2024 - June 30, 2025	COUNTY NUMBER: 84
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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: 4/2/2024 Meeting Time: 09:00 AM Meeting Location: Sioux County Courthouse

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)
<https://siouxcountya.gov/>

County Telephone Number
(712) 737-2216

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	2,230,747,504	2,418,864,671	2,418,864,671
Requested Tax Dollars-Countywide Rates	9,272,945	9,272,945	10,030,558
Tax Rate-Countywide	4.13424	3.83359	4.12749
Taxable Valuations-Rural Services	1,168,339,069	1,258,258,579	1,258,258,579
Requested Tax Dollars-Additional Rural Levies	1,478,919	1,478,919	1,546,349
Tax Rate-Rural Additional	1.26583	1.17537	1.22896
Rural Total	5.40007	5.00896	5.35645
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	226	191	-15.49
Rural Taxpayer	295	248	-15.93
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	226	191	-15.49
Rural Taxpayer	295	248	-15.93

Reasons for tax increase if proposed exceeds the current:

Property Insurance increases extremely high, inflationary pressures on sheriff & secondary roads equipment, wage & benefit increases

BUDGET SUMMARY		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 9,655,696	1,546,349		374,862		11,576,907	10,751,864	9,912,173
	Less: Uncollected Delinquent Taxes - Levy Year	2 0	0		0		0	0	439
	Less: Credits to Taxpayers	3 316,990	97,485		17,000		431,475	434,885	557,954
	Net Current Property Taxes	4 9,338,706	1,448,864		357,862		11,145,432	10,316,979	9,353,780
	Delinquent Property Tax Revenue	5 250	25		20		295	295	740
	Penalties, Interest & Costs on Taxes	6 57,000					57,000	57,000	75,910
	Other County Taxes/TIF Tax Revenues	7 92,415	2,811,768	0	3,268	0	2,907,451	2,600,036	2,586,815
	Intergovernmental	8 2,166,859	6,846,734	0	17,000	0	9,030,593	8,064,762	9,620,230
	Licenses & Permits	9 0	32,000	0	0	0	32,000	36,750	93,296
	Charges for Service	10 719,195	30,750	231,000	0	0	980,945	1,023,755	1,273,346
	Use of Money & Property	11 457,630	75,685	500	0	12,000	545,815	442,299	1,644,235
	Miscellaneous	12 270,550	146,250	500	378,272	366,000	1,161,572	1,315,213	1,932,696
	Subtotal Revenues	13 13,102,605	11,392,076	232,000	756,422	378,000	25,861,103	23,857,389	26,581,048
	Other Financing Sources:								
	General Long-Term Debt Proceeds	14 0	0	0	0	0	0	0	0
	Operating Transfers In	15 0	3,806,453	95,000	500,000	0	4,401,453	5,438,744	4,863,169
	Proceeds of Fixed Asset Sales	16 1,000	10,000	0	0	0	11,000	4,250	63,556
	Total Revenues & Other Sources	17 13,103,605	15,208,529	327,000	1,256,422	378,000	30,273,556	29,300,383	31,507,773
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
	Public Safety and Legal Services	18 5,620,940	1,107,872			0	6,728,812	6,193,272	5,310,646
	Physical Health and Social Services	19 1,039,912	40,000			0	1,079,912	1,297,015	1,170,425
	County Environment and Education	21 2,095,660	538,750			0	2,634,410	2,573,510	2,395,543
	Roads & Transportation	22 130,000	14,033,150			0	14,163,150	12,072,700	10,524,235
	Government Services to Residents	23 1,484,035	25,800			0	1,509,835	1,485,210	1,397,149
	Administration	24 3,697,075	0			378,000	4,075,075	3,648,015	3,263,996
	Nonprogram Current	25 56,500	0			0	56,500	57,100	32,477
	Debt Service	26 0	0		756,422	0	756,422	937,150	953,740
	Capital Projects	27 257,000	6,899,825	304,600		0	7,461,425	13,709,125	5,492,808
	Subtotal Expenditures	28 14,381,122	22,645,397	304,600	756,422	378,000	38,465,541	41,973,097	30,541,019
	Other Financing Uses:								
	Operating Transfers Out	29 412,309	3,489,144	0	500,000	0	4,401,453	4,238,744	4,863,169
	Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0	0
	Total Expenditures & Other Uses	31 14,793,431	26,134,541	304,600	1,256,422	378,000	42,866,994	46,211,841	35,404,188
	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -1,689,826	-10,926,012	22,400	0	0	-12,593,438	-16,911,458	-3,896,415
	Beginning Fund Balance - July 1, 2024	33 5,560,577	9,176,884	469,259	115,731	520,410	15,842,861	32,754,319	36,650,734
	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 3,870,751	-1,749,128	491,659	115,731	520,410	3,249,423	15,842,861	32,754,319
	Total Ending Fund Balance - June 30,	40 3,870,751	-1,749,128	491,659	115,731	520,410	3,249,423	15,842,861	32,754,319

Proposed tax rate per \$1,000 valuation for County purposes: 4.12749 urban areas; 5.35645 rural areas; Any special district rates excluded.

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

County Number: 84 County Name: SIOUX COUNTY Date Adopted: 4/23/2024

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	3.50000	7,886,620	2,253,317,756	8.37
	Limitation Percentage			
	3			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2025	3.39806	8,298,111	5.22	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	1.26583	1,500,000	1,184,996,684	7.64
	Limitation Percentage			
	3			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2025	1.22896	1,567,617	4.51	

		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		2,442,014,129		2,418,864,671	
General Basic	2	8,298,111		3.39806		8,219,447
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	8,298,111				8,219,447
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	0				0
General Supplemental	6	1,450,000		0.59377		1,436,249
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	378,000	2,786,394,019	0.13566	2,763,244,561	374,862
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11					0
Subtotal Countywide (A)	12	10,126,111		4.12749		10,030,558
B. All Rural Services Only Levies:	13		1,275,564,271		1,258,258,579	
Rural Services Basic	14	1,567,617		1.22896		1,546,349
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	1,567,617		1.22896		1,546,349
Subtotal Countywide/All Rural Services (A + B)	21	11,693,728		5.35645		11,576,907
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	11,693,728				11,576,907

Compensation Schedule for FY 2024/2025			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	157,734		
Auditor	96,352	1	Capital Democrat
Recorder	93,661	2	Sioux Center News
Treasurer	93,661	3	Siouxland Press
Sheriff	130,871	4	
Supervisors	45,417	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different	47,569		

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

[Signature Area]

(Board Chairperson)

[Signature Area]

(Date)

[Signature Area]

(County Auditor or Budget Preparer)

[Signature Area]

(Date)

COUNTY AUDITOR'S CERTIFICATION

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

[Signature Area]

(County Auditor Signature of Certification)

[Signature Area]

(Date)

TOWNSHIP EMERGENCY SERVICES LEVIES

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

County Name: SIOUX COUNTY
County No: 84

REVENUES DETAIL

	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-Est 2023/2024	Actual 2022/2023		
TAXED LEVIED ON PROPERTY															
1 Less: Uncoll. Del. Taxes Levy Year	8,219,447	1,436,249		1,546,349	0		0	374,862			11,576,907	10,751,864	9,912,173		
2 Less: Credits to Taxpayers	281,996	34,994		97,485				17,000			431,475	434,885	557,954		
3 1000 Net Current Property Taxes	7,937,451	1,401,255		1,448,864	0		0	357,862			11,145,432	10,316,979	9,353,780		
4 1010 Delinq. Property Tax Revenue	250			25				20			295	295	740		
5 11XX Penalties, Int. & Costs on Taxes	57,000										57,000	57,300	75,910		
6 OTHER COUNTY TAXES/TIF REVENUES															
7 12XX Other County Taxes				500				130			630	630	7,911		
8 13XX Voter Approved Local Option Taxes				2,250,000							2,250,000	2,100,000	2,476,667		
9 14XX Gambling Taxes											0	0			
10 15XX TIF Tax Revenues							540,000				540,000	385,000	10		
11 16XX Utility Tax Replacement Excise Taxes	78,664	13,751		21,268	0		0	3,138			116,821	114,406	102,237		
11B 17XX Taxes Collected for Other Governments											0	0	11B		
12 Subtotal	78,664	13,751	0	2,271,768	0	0	540,000	3,268	0	2,907,451	2,600,036	2,586,815	12		
INTERGOVERNMENTAL REVENUE															
13 20XX State Shared Revenues	2,100					6,728,249					6,730,349	6,544,254	7,002,139		
14 21XX State Replacements Against Levied Taxes	282,000	34,994		97,485				17,000			431,479	434,885	557,954		
15 22XX Other State Tax Replacements	180,000										180,000		115,578		
16 23XX, 24XX State/Federal Pass-Thru Revenues	64,500										64,500	39,500	246,810		
17 25XX Contributions from Other Intergovernmental Units	1,250,850		239,615								1,490,465	918,400	1,507,780		
18 26XX, 27XX State Grants and Entitlements	102,800			6,000			15,000				123,800	117,723	111,771		
19 28XX Federal Grants and Entitlements	10,000										10,000	10,000	78,198		
20 29XX Payments in Lieu of Taxes											0	0	20		
21 Subtotal (lines 13 - 20)	1,892,250	34,994	239,615	103,485	0	6,728,249	15,000	17,000	0	9,030,593	8,064,762	9,620,230	21		
22 3XXX Licenses & Permits						20,000	12,000				32,000	36,750	93,296		
23 4XXX, 5XXX Charges for Service	719,195			23,250			7,500	231,000			980,945	1,023,755	1,273,346		
24 6XXX Use of Money & Property	457,630					75,035	650		12,000		545,815	442,299	1,644,235		
25 8XXX Miscellaneous	263,050		7,500	750		145,250	250	500	378,272		1,161,572	1,315,213	1,932,696		
26 Total Revenues	11,405,490	1,450,000	247,115	3,848,142	0	6,968,534	575,400	756,422	378,000	25,861,103	23,857,389	26,581,048	26		
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
27 9000 From General Basic											95,000	1,375,000	885,000		
28 9020 From Rural Services Basic						3,306,453					3,306,453	3,063,744	2,929,586		
29 90xx From Other Budgetary Funds						500,000		500,000			1,000,000	1,048,583	29		
30 Subtotal (lines 27- 29)	0	0	0	0	0	3,806,453	0	95,000	500,000	4,401,453	5,438,744	4,863,169	30		
31 91XX Proceeds/Gen Long-Term Debt											0	0	31		
32 92XX Proceeds/Gen Capital Asset Sales	1,000					10,000					11,000	4,250	63,556		
33 Total Revenues and Other Sources	11,406,490	1,450,000	247,115	3,848,142	0	10,784,987	575,400	1,256,422	378,000	30,273,556	29,300,383	31,507,773	33		
34 Beginning Fund Balance - July 1, NaN	3,978,634	1,532,834	49,109	3,379,389	0	5,515,284	282,211	469,259	520,410	15,842,861	32,754,319	36,650,734	34		
35 Total Resources	15,385,124	2,982,834	296,224	7,227,531	0	16,300,271	857,611	1,372,153	898,410	46,116,417	62,054,702	68,158,507	35		
Loss on Nonreplaced Credits Against Levied Taxes	4	0	0	0	0	0	0	0	0	4	0	0	36		

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
County Name: SIOUX COUNTY
County No: 84

	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																	
1000 - Uniformed Patrol Services									0			1					
1010 - Investigations	1,325,220	84,325		563,000			2,000		1,974,545	1,788,110	1,402,289	2					
1020 - Unified Law Enforcement									0			3					
1030 - Contract Law Enforcement	535,090	29,000		406,000					564,090	530,475	517,529	4					
1040 - Law Enforcement Communications									406,000	350,000	315,000	5					
1050 - Adult Correctional Services	1,929,162	91,953							2,021,115	1,843,450	1,760,543	6					
1060 - Administration	336,950	20,300							357,250	336,465	294,259	7					
Subtotal	4,126,422	225,578	0	969,000	0	0	2,000	0	5,323,000	4,848,500	4,289,620	8					
LEGAL SERVICES PROGRAM																	
1100 - Criminal Prosecution	895,870	61,170	1,000				1,000		959,040	899,000	687,257	9					
1110 - Medical Examiner	60,000								60,000	64,000	45,882	10					
1120 - Child Support Recovery									0			11					
Subtotal	955,870	61,170	1,000	0	0	0	1,000	0	1,019,040	963,000	733,139	12					
EMERGENCY SERVICES																	
1200 - Ambulance Services				100,000					100,000	100,000	100,000	13					
1210 - Emergency Management									0	270,872	187,872	14					
1220 - Fire Protection & Rescue Services									0	0		15					
1230 - E911 Service Board	240,000			35,872					275,872			16					
Subtotal	240,000	0	0	135,872	0	0	0	0	375,872	370,872	287,872	17					
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM																	
1400 - Physical Operations		1,900							1,900	1,900		18					
1410 - Research & Other Assistance		8,000							8,000	8,000	15	19					
1420 - Bailiff Services									0	0	0	20					
Subtotal	0	9,900	0	0	0	0	0	0	9,900	9,900	15	21					
COURT PROCEEDINGS PROGRAM																	
1500 - Juries & Witnesses									0			22					
1510 - (Reserved)												23					
1520 - Detention Services									0			24					
1530 - Court Costs		1,000							1,000	1,000		25					
1540 - Service of Civil Papers									0	0	0	26					
Subtotal	0	1,000	0	0	0	0	0	0	1,000	1,000	0	27					
JUVENILE JUSTICE ADMINISTRATION PROGRAM																	
1600 - Juvenile Victim Restitution									0			28					
1610 - Juvenile Representation Services									0			29					
1620 - Court-Appointed Attorneys & Court Costs for Juveniles									0			30					
Subtotal	0	0	0	0	0	0	0	0	0	0	0	31					
Total - Public Safety & Legal Services	5,322,292	297,648	1,000	1,104,872	0	0	3,000	0	6,728,812	6,193,272	5,310,646	32					

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: SIOUX COUNTY
 County No: 84

	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				1	
3010 - Communicable Disease Prevention & Control Services									0				2	
3020 - Environmental Health									0				3	
3040 - Health Administration	568,800								568,800	818,116	808,738		4	
3050 - Support of Hospitals									0				5	
Subtotal	568,800	0	0	0	0	0	0	0	568,800	818,116	808,738		6	
SERVICES TO POOR PROGRAM														
3100 - Administration	124,215	4,387							128,602	139,215	119,497		7	
3110 - General Welfare Services	62,250								62,250	60,500	41,956		8	
3120 - Care in County Care Facility									0				9	
Subtotal	186,465	4,387	0	0	0	0	0	0	190,852	199,715	161,453		10	
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	106,010	6,000							112,010	106,934	93,221		11	
3210 - General Services to Veterans	15,250								15,250	14,750	13,254		12	
Subtotal	121,260	6,000	0	0	0	0	0	0	127,260	121,684	106,475		13	
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance									0				14	
3310 - Family Protective Services	30,000	110,000							140,000	127,500	83,759		15	
3320 - Services for Disabled Children									0				16	
Subtotal	30,000	110,000	0	0	0	0	0	0	140,000	127,500	83,759		17	
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	13,000								13,000	10,000	10,000		18	
3410 - Other Social Services									0				19	
3420 - Social Services Business Operations									0				20	
Subtotal	13,000	0	0	0	0	0	0	0	13,000	10,000	10,000		21	
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services									0				22	
3510 - Preventive Services									0				23	
3520 - Opioid Litigation Settlement									40,000	20,000			24	
Subtotal	0	0	0	0	0	0	0	0	40,000	20,000			25	
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	919,525	120,387	0	0	0	0	0	0	1,079,912	1,297,015	1,170,425		26	

MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
 County Name: SIOUX COUNTY
 County No: 84

SERVICE AREA 4

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: **SIOUX COUNTY**
 County No: **84**

SERVICE AREA 6

	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	4,000			14,300					18,300	3,000	18,924			
6010 - Weed Eradication									0	16,300				
6020 - Solid Waste Disposal									0					
6030 - Environmental Restoration	7,350								7,350	7,000	7,603			
Subtotal	11,350	0	0	14,300	0	0	0	0	25,650	26,300	26,527			
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	325,548	14,175							339,723	314,650	236,492			
6110 - Maintenance & Operations	1,292,364	35,440							1,327,804	1,370,500	1,345,641			
6120 - Recreation & Environmental Educ.	234,238	13,545							247,783	231,800	231,902			
Subtotal	1,852,150	63,160	0	0	0	0	0	0	1,915,310	1,916,950	1,814,035			
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter									0					
6210 - Animal Bounties & State Apiarist Expenses	8,000								8,000	8,000	3,045			
Subtotal	8,000	0	0	0	0	0	0	0	8,000	8,000	3,045			
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls				231,353					231,353	198,200	178,371			
6310 - Housing Rehabilitation & Develop.	9,000								9,000	2,500	5,154			
6320 - Community Economic Development	20,500								20,500	5,500	500			
Subtotal	29,500	0	0	231,353	0	0	0	0	260,853	206,200	184,025			
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries				293,097					293,097	284,560	278,981			
6410 - Historic Preservation									0					
6420 - Fair & 4-H Clubs	25,000								25,000	25,000	25,000			
6430 - Fairgrounds									0					
6440 - Memorial Halls									0					
6450 - Other Educational Services	1,500								1,500	1,500				
Subtotal	26,500	0	0	293,097	0	0	0	0	319,597	311,060	303,981			
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property									0					
6510 - Buildings									0					
6520 - Equipment									0					
6530 - Public Facilities	105,000								105,000	105,000	63,930			
Subtotal	105,000	0	0	0	0	0	0	0	105,000	105,000	63,930			
Total - County Environment and Education	2,032,500	63,160	0	538,750	0	0	0	0	2,634,410	2,573,510	2,395,543			

ROADS & TRANSPORTATION
 County Name: **SIOUX COUNTY**
 County No: **84**

SERVICE AREA 7

		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						473,275			473,275	448,825	388,856	1		
	7010 - Engineering						857,325			857,325	780,150	442,439	2		
	Subtotal	0	0	0	0	0	1,330,600	0	0	1,330,600	1,228,975	831,295	3		
ROADWAY MAINTENANCE PROGRAM															
	7100 - Bridges & Culverts						725,425			725,425	695,925	619,599	4		
	7110 - Roads						3,837,425			3,837,425	3,762,175	2,776,569	5		
	7120 - Snow & Ice Control						393,300			393,300	367,475	427,918	6		
	7130 - Traffic Controls						230,325			230,325	254,775	162,903	7		
	7140 - Road Clearing						95,975			95,975	107,225	125,328	8		
	Subtotal	0	0	0	0	0	5,282,450	0	0	5,282,450	5,187,575	4,112,317	9		
GENERAL ROADWAY EXPENDITURES PROGRAM															
	7200 - New Equipment						1,350,000			1,350,000	1,121,825	682,924	10		
	7210 - Equipment Operations						2,204,150			2,204,150	2,118,075	1,936,753	11		
	7220 - Tools, Materials & Supplies						313,500			313,500	188,725	96,392	12		
	7230 - Real Estate & Buildings						3,552,450			3,552,450	2,097,525	2,732,053	13		
	Subtotal	0	0	0	0	0	7,420,100	0	0	7,420,100	5,526,150	5,448,122	14		
MASS TRANSIT PROGRAM															
	7300 - Air Transportation	130,000								130,000	130,000	132,501	15		
	7310 - Ground Transportation									0			16		
	Subtotal	130,000	0	0	0	0	0	0	0	130,000	130,000	132,501	17		
	Total - Roads & Transportation	130,000	0	0	0	0	14,033,150	0	0	14,163,150	12,072,700	10,524,235	18		

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
 County Name: SIOUX COUNTY
 County No: 84

	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														
1		315,900							315,900	234,900	326,125			
2									0	45,000	10,895			
3				15,800					15,800	15,550	9,125			
4	0	315,900	0	15,800	0	0	0	0	331,700	295,450	346,145			
STATE ADMINISTRATIVE SERVICES														
5	455,360	28,450							483,810	479,350	454,927			
6	213,725	14,160							227,885	255,910	218,821			
7	429,390	27,050							466,440	454,500	377,256			
8	1,098,475	69,660	0	0	0	0	0	0	1,178,135	1,189,760	1,051,004			
9	1,098,475	385,560	0	15,800	0	0	10,000	0	1,509,835	1,485,210	1,397,149			
Total - Government Services to Residents														

SERVICE AREA 9

ADMINISTRATION
County Name: SIOUX COUNTY
County No: 84

	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													
9000 - General County Management	500,250	21,650							521,900	516,825	444,809		
9010 - Administrative Management Services	507,300	32,700							540,000	489,100	425,223		
9020 - Treasury Management Services	334,955	21,950							356,905	243,740	230,127		
9030 - Other Policy & Administration	77,100								77,100	52,675	78,829		
9040 - Reimbursable MHDS Direct Expenses			239,615						239,615	248,800	214,523		
Subtotal	1,419,605	76,300	239,615	0	0	0	0	0	1,735,520	1,551,140	1,393,511		
CENTRAL SERVICES PROGRAM													
9100 - General Services	837,150	22,850						378,000	1,238,000	1,163,000	1,009,061		
9110 - Information Tech Services	508,750	17,580							526,330	486,445	456,623		
9120 - GIS Systems	101,615	6,610							108,225	95,430	85,583		
Subtotal	1,447,515	47,040	0	0	0	0	0	378,000	1,872,555	1,744,875	1,551,267		
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability		255,000							255,000	190,000	181,661		
9210 - Safety of Workplace		175,000							175,000	122,000	112,290		
9220 - Fidelity of Public Officers		25,000							25,000	20,000	17,339		
9230 - Unemployment Compensation		12,000							12,000	20,000	7,928		
Subtotal	0	467,000	0	0	0	0	0	0	467,000	352,000	319,218		
Total - Administration	2,867,120	590,340	239,615	0	0	0	0	378,000	4,075,075	3,648,015	3,263,996		

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: SIOUX COUNTY
 County No: 84

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	56,500										56,500	57,100	32,477	
0020 - Interest on Short-Term Debt											0		2	
0030 - Other Nonprogram Current											0		3	
0040 - Other County Enterprises											0		4	
Total - Nonprogram Current	56,500	0	0	0	0	0	0	0	0	0	56,500	57,100	32,477	
LONG-TERM DEBT SERVICE														
0100 - Principal														
0110 - Interest and Fiscal Charges									692,828		692,828	856,750	856,000	
Total Long-term Debt Service	0	0	0	0	0	0	0	0	63,594		63,594	80,400	97,740	
CAPITAL PROJECTS														
0200 - Roadway Construction						6,599,825					6,599,825	10,649,875	2,740,989	
0210 - Conservation Land Acquisition & Dev.								189,600			189,600	189,250	558,735	
0220 - Other Capital Projects	257,000						300,000	115,000			672,000	2,870,000	2,193,084	
Total Capital Projects	257,000	0	0	0	0	6,599,825	300,000	304,600		0	7,461,425	13,709,125	5,492,808	
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	5,322,292	297,648	1,000	1,104,872	0	0	3,000			0	6,728,812	6,193,272	5,310,646	
Total Physical Health and Social Services	919,525	120,387	0	0	0	0	40,000			0	1,079,912	1,297,015	1,170,425	
Total County Environment and Education	2,032,500	63,160	0	538,750	0	0	0			0	2,634,410	2,573,510	2,395,543	
Total Roads & Transportation	130,000	0	0	0	0	14,033,150	0			0	14,163,150	12,072,700	10,524,235	
Total Government Services to Residents	1,098,475	385,560	0	15,800	0	0	10,000			0	1,509,835	1,485,210	1,397,149	
Total Administration	2,867,120	590,340	239,615	0	0	0	0		378,000	0	4,075,075	3,648,015	3,263,996	
Total Nonprogram Current	56,500	0	0	0	0	0	0		0	0	56,500	57,100	32,477	
Total Long-Term Debt Service											756,422	937,150	953,740	
Total Capital Projects	257,000	0	0	6,599,825	0	6,599,825	300,000	304,600		0	7,461,425	13,709,125	5,492,808	
Total - All Expenditures	12,683,412	1,457,095	240,615	1,659,422	0	20,632,975	353,000	304,600	756,422	378,000	38,465,541	41,973,097	30,541,019	
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental											0		1,173,474	
To Rural Services Supplemental											0		25	
To Secondary Roads	317,309			2,989,144							3,306,453		2,641,112	
To Other Budgetary Funds	95,000						500,000		500,000		1,095,000	4,238,744	1,048,583	
Total Operating Transfers Out	412,309	0	0	2,989,144	0	0	500,000	0	500,000	0	4,401,453	4,238,744	4,863,169	
REFUNDED DEBT/PAYMENTS TO ESCROW														
Increase (Decrease) In Reserves											0		29	
Fund Balance - Nonspendable											0		30	
Fund Balance - Restricted											0		31	
Fund Balance - Committed											0		32	
Fund Balance - Assigned											0		33	
Fund Balance - Unassigned	2,289,403	1,525,739	55,609	2,578,965	0	-4,332,704	4,611	491,659	115,731	520,410	3,249,423	15,842,861	32,754,319	
Total Ending Fund Balance - June 30,	2,289,403	1,525,739	55,609	2,578,965	0	-4,332,704	4,611	491,659	115,731	520,410	3,249,423	15,842,861	32,754,319	
Total Requirements	15,385,124	2,982,834	296,224	7,227,531	0	16,300,271	857,611	796,259	1,372,153	898,410	46,116,417	62,054,702	68,158,507	

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:

-

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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