NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
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: 4/22/2025 Meeting Time: 09:00 AM Meeting Location: Sioux County Courthouse Board of Supervisors Room
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://siouxcountyia.gov/

County Telephone Number
(712) 541-1487

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	12,025,486	11,165,833	10,325,506	7.92
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	383,550	0	0	
Net Current Property Taxes	4	11,641,936	11,165,833	10,325,506	
Delinquent Property Tax Revenue	5	260	295	398	
Penalties, Interest & Costs on Taxes	6	56,750	57,000	70,844	
Other County Taxes/TIF Tax Revenues	7	3,011,744	2,907,727	2,985,974	0.43
Intergovernmental	8	10,616,255	9,030,599	12,498,480	
Licenses & Permits	9	44,000	32,000	145,198	
Charges for Service	10	1,069,025	980,945	1,297,689	
Use of Money & Property	11	962,196	545,815	1,793,079	
Miscellaneous	12	1,107,504	1,161,572	1,419,332	
Subtotal Revenues	13	28,509,670	25,881,786	30,536,500	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	1,000	
Operating Transfers In	15	4,142,752	4,401,453	3,186,505	
Proceeds of Fixed Asset Sales	16	11,000	11,000	163,791	
Total Revenues & Other Sources	17	32,663,422	30,294,239	33,887,796	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	7,250,705	6,728,812	6,289,362	7.37
Physical Health and Social Services	19	1,113,992	1,039,912	1,034,359	3.78
County Environment and Education	21	2,817,053	2,634,410	2,564,120	4.82
Roads & Transportation	22	14,492,150	14,163,150	10,352,465	18.32
Government Services to Residents	23	1,557,564	1,509,835	1,333,272	8.08
Administration	24	3,987,093	4,075,075	3,555,634	5.89
Nonprogram Current	25	0	56,500	65,074	
Debt Service	26	743,415	756,422	925,915	-10.40
Capital Projects	27	6,546,650	7,377,175	6,805,275	-1.92
Subtotal Expenditures	28	38,508,622	38,341,291	32,925,476	
Other Financing Uses:					
Operating Transfers Out	29	4,142,752	4,401,453	3,186,505	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	42,651,374	42,742,744	36,111,981	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-9,987,952	-12,448,505	-2,224,185	
Beginning Fund Balance - July 1,	33	15,964,522	28,413,027	30,637,212	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	5,976,570	15,964,522	28,413,027	
Total Ending Fund Balance - June 30,	40	5,976,570	15,964,522	28,413,027	

Proposed property taxation by type:	Amount
Countywide Levies*:	10,448,471
Rural Only Levies*:	1,577,015
Special District Levies*:	0
TIF Tax Revenues:	518,000
Utility Replacement Excise Tax:	118,699

Proposed tax rates per $1,000 taxable valuation:	
Urban Areas:	4.15293
Rural Areas:	5.36972
Any special district tax rates not included.	

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, 2025 - June 30, 2026	COUNTY NUMBER: 84

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:
Meeting Date: 4/1/2025 Meeting Time: 09:00 AM Meeting Location: Sioux County Courthouse Board of Supervisors Room
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://siouxcountyia.gov/

County Telephone Number (712) 541-1487

Iowa Department of Management	Current Year Certified Property Tax FY 2024/2025	Budget Year Effective Tax FY 2025/2026	Budget Year Proposed Tax FY 2025/2026
Taxable Valuations-General Services	2,418,864,671	2,504,693,903	2,504,693,903
Requested Tax Dollars-Countywide Rates Except Debt Service	9,655,696	9,655,696	10,075,632
Taxable Valuations-Debt Service	2,763,244,561	2,862,927,002	2,862,927,002
Requested Tax Dollars-Debt Service	374,862	374,862	372,839
Requested Tax Dollars-Countywide Rates	10,030,558	10,030,558	10,448,471
Tax Rate-Countywide	4.12749	3.98597	4.15293
Taxable Valuations-Rural Services	1,258,258,579	1,296,045,050	1,296,045,050
Requested Tax Dollars-Additional Rural Levies	1,546,349	1,546,349	1,577,015
Tax Rate-Rural Additional	1.22896	1.19313	1.21679
Rural Total	5.35645	5.17910	5.36972
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000/$110,000	**Current Year Certified Property Tax FY 2024/2025**	**Budget Year Proposed Tax FY 2025/2026**	**Percent Change**
Urban Taxpayer	191	217	13.61
Rural Taxpayer	248	280	12.90
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of $300,000/$330,000	**Current Year Certified Property Tax FY 2024/2025**	**Budget Year Proposed Tax FY 2025/2026**	**Percent Change**
Urban Taxpayer	844	968	14.69
Rural Taxpayer	1,095	1,252	14.34

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at $150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

Continued cost increases across the board

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024	
Taxes Levied on Property	1	10,075,632	1,577,015		372,839		12,025,486	11,165,833	10,325,506	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	317,000	50,000		16,550		383,550	0	0	3
Net Current Property Taxes	4	9,758,632	1,527,015		356,289		11,641,936	11,165,833	10,325,506	4
Delinquent Property Tax Revenue	5	250	0		10		260	295	398	5
Penalties, Interest & Costs on Taxes	6	56,750					56,750	57,000	70,844	6
Other County Taxes/TIF Tax Revenues	7	94,253	2,914,385	0	3,106	0	3,011,744	2,907,727	2,985,974	7
Intergovernmental	8	1,828,290	8,771,415	0	16,550	0	10,616,255	9,030,599	12,498,480	8
Licenses & Permits	9	0	44,000	0	0	0	44,000	32,000	145,198	9
Charges for Service	10	799,275	38,750	231,000	0	0	1,069,025	980,945	1,297,689	10
Use of Money & Property	11	799,350	150,346	500	0	12,000	962,196	545,815	1,793,079	11
Miscellaneous	12	219,030	146,250	500	367,324	374,400	1,107,504	1,161,572	1,419,332	12
Subtotal Revenues	13	13,555,830	13,592,161	232,000	743,279	386,400	28,509,670	25,881,786	30,536,500	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	1,000	14
Operating Transfers In	15	0	3,804,752	0	338,000	0	4,142,752	4,401,453	3,186,505	15
Proceeds of Fixed Asset Sales	16	1,000	10,000	0	0	0	11,000	11,000	163,791	16
Total Revenues & Other Sources	17	13,556,830	17,406,913	232,000	1,081,279	386,400	32,663,422	30,294,239	33,887,796	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	6,142,333	1,108,372			0	7,250,705	6,728,812	6,289,362	18
Physical Health and Social Services	19	1,073,992	40,000			0	1,113,992	1,039,912	1,034,359	19
County Environment and Education	21	2,262,900	554,153			0	2,817,053	2,634,410	2,564,120	21
Roads & Transportation	22	130,000	14,362,150			0	14,492,150	14,163,150	10,352,465	22
Government Services to Residents	23	1,531,764	25,800			0	1,557,564	1,509,835	1,333,272	23
Administration	24	3,597,093	0			390,000	3,987,093	4,075,075	3,555,634	24
Nonprogram Current	25	0	0			0	0	56,500	65,074	25
Debt Service	26	0	0		743,415	0	743,415	756,422	925,915	26
Capital Projects	27	375,000	5,954,050	217,600		0	6,546,650	7,377,175	6,805,275	27
Subtotal Expenditures	28	15,113,082	22,044,525	217,600	743,415	390,000	38,508,622	38,341,291	32,925,476	28
Other Financing Uses:										
Operating Transfers Out	29	328,498	3,476,254	0	338,000	0	4,142,752	4,401,453	3,186,505	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	15,441,580	25,520,779	217,600	1,081,415	390,000	42,651,374	42,742,744	36,111,981	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,884,750	-8,113,866	14,400	-136	-3,600	-9,987,952	-12,448,505	-2,224,185	32
Beginning Fund Balance - July 1, 2025	33	4,798,567	9,324,423	752,597	577,399	511,536	15,964,522	28,413,027	30,637,212	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	0	0	0	0	0	0	0	0	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	2,913,817	1,210,557	766,997	577,263	507,936	5,976,570	15,964,522	28,413,027	39
Total Ending Fund Balance - June 30,	40	2,913,817	1,210,557	766,997	577,263	507,936	5,976,570	15,964,522	28,413,027	40

Proposed tax rate per $1,000 valuation for County purposes: 4.15293 urban areas; 5.36972 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2025 - June 30, 2026

County Number: 84 County Name: SIOUX COUNTY Date Adopted: 4/22/2025

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 2025 Budget Data	3.39806	8,298,111	2,442,014,129	3.53
	Limitation Percentage			
	1			
	GBFL Max Rate	**GBFL Max Dollars**	**Revenue Growth %**	
Max Allowed GBFL for FY 2026	3.36442	8,505,665	2.50	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	1.22896	1,567,617	1,275,564,271	2.98
	Limitation Percentage			
	1			
	RBFL Max Rate	**RBFL Max Dollars**	**Revenue Growth %**	
Max Allowed RBFL for FY 2026	1.21679	1,598,399	1.96	

		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		2,528,122,290		2,504,693,903	
General Basic	2	8,505,665		3.36442		8,426,842
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	8,505,665				8,426,842
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	0				0
General Supplemental	6	1,664,220		0.65828		1,648,790
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	0				0
Debt Service (from Form 703 col. I Countywide total)	9	375,900	2,886,355,389	0.13023	2,862,927,002	372,839
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11	0		0.00000		0
Subtotal Countywide (A)	12	10,545,785		4.15293		10,448,471
B. All Rural Services Only Levies:	13		1,313,619,554		1,296,045,050	
Rural Services Basic	14	1,598,400		1.21679		1,577,015
Rural Services Supplemental	16	0		0.00000		0
Unified Law Enforcement	17	0		0.00000		0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	1,598,400		1.21679		1,577,015
Subtotal Countywide/All Rural Services (A + B)	21	12,144,185		5.36972		12,025,486
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	12,144,185				12,025,486

Compensation Schedule for FY 2025/2026	
Elected Official	**Annual Salary**
Attorney	163,255
Auditor	99,724
Recorder	96,939
Treasurer	96,939
Sheriff	138,723
Supervisors	47,007
Supervisor Vice Chair, if different	
Supervisor Chair, if different	49,007

Number of Official County Newspapers	3
	Names of Official County Newspapers:
1	Capital-Democrat
2	Sioux Center News
3	Siouxland Press
4	
5	
6	

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

(Board Chairperson) (Date) (County Auditor or Budget Preparer) (Date)

COUNTY AUDITOR'S CERTIFICATION

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

(County Auditor Signature of Certification) (Date)

REVENUES DETAIL

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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	
TAXED LEVIED ON PROPERTY	1	8,426,842	1,648,790		1,577,015	0		0		372,839		12,025,486	11,165,833	10,325,506	1
Less: Uncoll: Del. Taxes Levy Year	2											0			2
Less: Credits to Taxpayers	3	282,000	35,000		50,000					16,550		383,550			3
1000 Net Current Property Taxes	4	8,144,842	1,613,790		1,527,015	0		0		356,289		11,641,936	11,165,833	10,325,506	4
1010 Delinq. Property Tax Revenue	5	250								10		260	295	398	5
11XX Penalties, Int, & Costs on Taxes	6	56,750										56,750	57,000	70,844	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7									45		45	630	9,251	7
13XX Voter Approved Local Option Taxes	8				2,375,000							2,375,000	2,250,000	2,443,115	8
14XX Gambling Taxes	9											0			9
15XX TIF Tax Revenues	10							518,000				518,000	540,000	419,597	10
16XX Utility Tax Replacement Excise Taxes	11	78,823	15,430		21,385	0		0		3,061		118,699	117,097	114,011	11
17XX Taxes Collected for Other Governments	11B											0			11B
Subtotal	12	78,823	15,430	0	2,396,385	0	0	518,000	0	3,106	0	3,011,744	2,907,727	2,985,974	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	1,650					7,069,115					7,070,765	6,730,349	7,660,230	13
21XX State Replacements Against Levied Taxes	14	282,000	35,000		50,000					16,550		383,550	431,485	436,391	14
22XX Other State Tax Replacements	15	60,525	6,500									67,025	180,000	310,985	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	46,000					1,621,800					1,667,800	64,500	2,252,464	16
25XX Contributions from Other Intergovernmental Units	17	1,251,350	28,350									1,279,700	1,490,465	1,664,449	17
26XX, 27XX State Grants and Entitlements	18	106,915			15,500			15,000				137,415	123,800	132,321	18
28XX Federal Grants and Entitlements	19	10,000										10,000	10,000	41,640	19
29XX Payments in Lieu of Taxes	20											0			20
Subtotal (lines 13 - 20)	21	1,758,440	69,850	0	65,500	0	8,690,915	15,000	0	16,550	0	10,616,255	9,030,599	12,498,480	21
3XXX Licenses & Permits	22						20,000	24,000				44,000	32,000	145,198	22
4XXX, 5XXX Charges for Service	23	799,275			31,250			7,500	231,000			1,069,025	980,945	1,297,689	23
6XXX Use of Money & Property	24	799,350					149,696	650	500		12,000	962,196	545,815	1,793,079	24
8XXX Miscellaneous	25	211,530		7,500	750		145,250	250	500	367,324	374,400	1,107,504	1,161,572	1,419,332	25
Total Revenues	26	11,849,260	1,699,070	7,500	4,020,900	0	9,005,861	565,400	232,000	743,279	386,400	28,509,670	25,881,786	30,536,500	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27							100,000				100,000	95,000	99,676	27
9020 From Rural Services Basic	28						3,366,752					3,366,752	3,306,453	3,033,554	28
90xx From Other Budgetary Funds	29						338,000			338,000		676,000	1,000,000	53,275	29
Subtotal (lines 27- 29)	30	0	0	0	0	0	3,704,752	100,000	0	338,000	0	4,142,752	4,401,453	3,186,505	30
91XX Proceeds\Gen Long-Term Debt	31											0		1,000	31
92XX Proceeds\Gen Capital Asset Sales	32	1,000					10,000					11,000	11,000	163,791	32
Total Revenues and Other Sources	33	11,850,260	1,699,070	7,500	4,020,900	0	12,720,613	665,400	232,000	1,081,279	386,400	32,663,422	30,294,239	33,887,796	33
Beginning Fund Balance - July 1, NaN	34	4,310,155	413,138	75,274	3,198,611		5,142,127	983,685	752,597	577,399	511,536	15,964,522	28,413,027	30,637,212	34
Total Resources	35	16,160,415	2,112,208	82,774	7,219,511	0	17,862,740	1,649,085	984,597	1,658,678	897,936	48,627,944	58,707,266	64,525,008	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	431,485	436,391	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1									0			1
1010 - Investigations	2	1,496,155	131,515		495,500					2,123,170	1,974,545	1,932,649	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4	561,900	42,500							604,400	564,090	623,161	4
1040 - Law Enforcement Communications	5				476,000					476,000	406,000	350,000	5
1050 - Adult Correctional Services	6	2,001,755	95,000							2,096,755	2,021,115	1,850,754	6
1060 - Administration	7	470,400	35,916							506,316	357,250	325,569	7
Subtotal	8	4,530,210	304,931	0	971,500	0	0	0	0	5,806,641	5,323,000	5,082,133	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	928,010	63,282	1,000				1,000		993,292	959,040	873,612	9
1110 - Medical Examiner	10	64,000								64,000	60,000	37,600	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	992,010	63,282	1,000	0	0	0	1,000	0	1,057,292	1,019,040	911,212	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13				100,000					100,000	100,000	100,000	13
1210 - Emergency Management	14	240,000			35,872					275,872	275,872	195,872	14
1220 - Fire Protection & Rescue Services	15									0			15
1230 - E911 Service Board	16									0			16
Subtotal	17	240,000	0	0	135,872	0	0	0	0	375,872	375,872	295,872	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18		1,900							1,900	1,900	0	18
1410 - Research & Other Assistance	19		8,000							8,000	8,000	145	19
1420 - Bailiff Services	20									0			20
Subtotal	21	0	9,900	0	0	0	0	0	0	9,900	9,900	145	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22									0			22
1510 - (Reserved)	23												23
1520 - Detention Services	24									0			24
1530 - Court Costs	25		1,000							1,000	1,000	0	25
1540 - Service of Civil Papers	26									0			26
Subtotal	27	0	1,000	0	0	0	0	0	0	1,000	1,000	0	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28									0			28
1610 - Juvenile Representation Services	29									0			29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30									0			30
Subtotal	31	0	0	0	0	0	0	0	0	0	0	0	31
Total - Public Safety & Legal Services	32	5,762,220	379,113	1,000	1,107,372	0	0	1,000	0	7,250,705	6,728,812	6,289,362	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1									0			1
3010 - Communicable Disease Prevention & Control Services	2									0			2
3020 - Environmental Health	3									0			3
3040 - Health Administration	4	567,915								567,915	568,800	619,264	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	567,915	0	0	0	0	0	0	0	567,915	568,800	619,264	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	145,400	5,440							150,840	128,602	148,510	7
3110 - General Welfare Services	8	77,250								77,250	67,250	26,097	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	222,650	5,440	0	0	0	0	0	0	228,090	195,852	174,607	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	108,610	6,127							114,737	112,010	108,804	11
3210 - General Services to Veterans	12	15,250								15,250	15,250	5,133	12
Subtotal	13	123,860	6,127	0	0	0	0	0	0	129,987	127,260	113,937	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14									0			14
3310 - Family Protective Services	15	25,000	110,000							135,000	135,000	116,551	15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	25,000	110,000	0	0	0	0	0	0	135,000	135,000	116,551	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	13,000								13,000	13,000	10,000	18
3410 - Other Social Services	19									0			19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	13,000	0	0	0	0	0	0	0	13,000	13,000	10,000	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22									0			22
3510 - Preventive Services	23									0			23
3520 - Opioid Litigation Settlement	24							40,000		40,000			24
Subtotal	25	0	0	0	0	0	0	40,000	0	40,000	0	0	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	952,425	121,567	0	0	0	0	40,000	0	1,113,992	1,039,912	1,034,359	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1	2,000			15,498					17,498	18,300	20,602	1
6010 - Weed Eradication	2									0			2
6020 - Solid Waste Disposal	3									0			3
6030 - Environmental Restoration	4	11,000								11,000	7,350	9,040	4
Subtotal	5	13,000	0	0	15,498	0	0	0	0	28,498	25,650	29,642	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	366,890	14,750							381,640	339,723	301,978	6
6110 - Maintenance & Operations	7	1,399,510	36,900							1,436,410	1,327,804	1,351,384	7
6120 - Recreation & Environmental Educ.	8	241,250	14,100							255,350	247,783	246,981	8
Subtotal	9	2,007,650	65,750	0	0	0	0	0	0	2,073,400	1,915,310	1,900,343	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10									0			10
6210 - Animal Bounties & State Apiarist Expenses	11	8,000								8,000	8,000	3,290	11
Subtotal	12	8,000	0	0	0	0	0	0	0	8,000	8,000	3,290	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13				238,655					238,655	231,353	198,641	13
6310 - Housing Rehabilitation & Develop.	14	9,500								9,500	9,000	5,427	14
6320 - Community Economic Development	15	29,000								29,000	20,500	10,500	15
Subtotal	16	38,500	0	0	238,655	0	0	0	0	277,155	260,853	214,568	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				300,000					300,000	293,097	284,560	17
6410 - Historic Preservation	18									0			18
6420 - Fair & 4-H Clubs	19	25,000								25,000	25,000	25,000	19
6430 - Fairgrounds	20									0			20
6440 - Memorial Halls	21									0			21
6450 - Other Educational Services	22									0	1,500	1,500	22
Subtotal	23	25,000	0	0	300,000	0	0	0	0	325,000	319,597	311,060	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24									0			24
6510 - Buildings	25									0			25
6520 - Equipment	26									0			26
6530 - Public Facilities	27	105,000								105,000	105,000	105,217	27
Subtotal	28	105,000	0	0	0	0	0	0	0	105,000	105,000	105,217	28
Total - County Environment and Education	29	2,197,150	65,750	0	554,153	0	0	0	0	2,817,053	2,634,410	2,564,120	29

SERVICE AREA 7

ROADS & TRANSPORTATION
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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						473,700			473,700	473,275	395,851	1
7010 - Engineering	2						875,775			875,775	857,325	514,390	2
Subtotal	3	0	0	0	0	0	1,349,475	0	0	1,349,475	1,330,600	910,241	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						907,525			907,525	725,425	820,691	4
7110 - Roads	5						3,822,625			3,822,625	3,837,425	2,306,714	5
7120 - Snow & Ice Control	6						392,100			392,100	393,300	175,700	6
7130 - Traffic Controls	7						229,275			229,275	230,325	242,768	7
7140 - Road Clearing	8						111,775			111,775	95,975	95,251	8
Subtotal	9	0	0	0	0	0	5,463,300	0	0	5,463,300	5,282,450	3,641,124	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						1,290,000			1,290,000	1,350,000	1,154,731	10
7210 - Equipment Operations	11						2,333,000			2,333,000	2,204,150	2,000,386	11
7220 - Tools, Materials & Supplies	12						319,750			319,750	313,500	224,101	12
7230 - Real Estate & Buildings	13						3,606,625			3,606,625	3,552,450	2,291,882	13
Subtotal	14	0	0	0	0	0	7,549,375	0	0	7,549,375	7,420,100	5,671,100	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15	130,000								130,000	130,000	130,000	15
7310 - Ground Transportation	16									0			16
Subtotal	17	130,000	0	0	0	0	0	0	0	130,000	130,000	130,000	17
Total - Roads & Transportation	18	130,000	0	0	0	0	14,362,150	0	0	14,492,150	14,163,150	10,352,465	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1		316,500							316,500	315,900	218,425	1
8010 - Local Elections	2									0		50,159	2
8020 - Township Officials	3				15,800					15,800	15,800	11,945	3
Subtotal	4	0	316,500	0	15,800	0	0	0	0	332,300	331,700	280,529	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	473,261	30,260							503,521	483,810	403,973	5
8101 - Driver Licenses Services	6	228,481	15,092							243,573	227,885	245,428	6
8110 - Recording of Public Documents	7	440,230	27,940					10,000		478,170	466,440	403,342	7
Subtotal	8	1,141,972	73,292	0	0	0	0	10,000	0	1,225,264	1,178,135	1,052,743	8
Total - Government Services to Residents	9	1,141,972	389,792	0	15,800	0	0	10,000	0	1,557,564	1,509,835	1,333,272	9

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 2025/2026**	**Re-estimated 2024/2025**	**Actual 2023/2024**	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	544,010	30,810							574,820	521,900	484,661	1
9010 - Administrative Management Services	2	516,880	27,500							544,380	540,000	466,789	2
9020 - Treasury Management Services	3	333,974	22,652							356,626	356,905	332,680	3
9030 - Other Policy & Administration	4	91,300								91,300	77,100	82,899	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5									0	239,615	215,679	5
Subtotal	6	1,486,164	80,962	0	0	0	0	0	0	1,567,126	1,735,520	1,582,708	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	759,000	25,000						390,000	1,174,000	1,238,000	1,036,617	7
9110 - Information Tech Services	8	539,438	18,196							557,634	526,330	502,610	8
9120 - GIS Systems	9	104,493	6,840							111,333	108,225	93,503	9
Subtotal	10	1,402,931	50,036	0	0	0	0	0	390,000	1,842,967	1,872,555	1,632,730	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		277,000							277,000	255,000	170,013	11
9210 - Safety of Workplace	12		263,000							263,000	175,000	150,440	12
9220 - Fidelity of Public Officers	13		25,000							25,000	25,000	20,622	13
9230 - Unemployment Compensation	14		12,000							12,000	12,000	-879	14
Subtotal	15	0	577,000	0	0	0	0	0	0	577,000	467,000	340,196	15
Total - Administration	16	2,889,095	707,998	0	0	0	0	0	390,000	3,987,093	4,075,075	3,555,634	16

SERVICE AREA 0

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1											0	56,500	65,074	1
0020 - Interest on Short-Term Debt	2											0			2
0030 - Other Nonprogram Current	3											0		0	3
0040 - Other County Enterprises	4											0			4
Total - Nonprogram Current	5	0	0	0	0	0	0	0			0	0	56,500	65,074	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6									692,200		692,200	692,828	847,003	6
0110 - Interest and Fiscal Charges	7									51,215		51,215	63,594	78,912	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		743,415	0	743,415	756,422	925,915	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						5,942,050					5,942,050	6,515,575	3,814,137	9
0210 - Conservation Land Acquisition & Dev.	10								217,600			217,600	189,600	305,392	10
0220 - Other Capital Projects	11	375,000						12,000	0			387,000	672,000	2,685,746	11
Total Capital Projects	12	375,000	0	0	0	0	5,942,050	12,000	217,600		0	6,546,650	7,377,175	6,805,275	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	5,762,220	379,113	1,000	1,107,372	0	0	1,000			0	7,250,705	6,728,812	6,289,362	13
Total Physical Health and Social Services	14	952,425	121,567	0	0	0	0	40,000			0	1,113,992	1,039,912	1,034,359	14
Total County Environment and Education	16	2,197,150	65,750	0	554,153	0	0	0			0	2,817,053	2,634,410	2,564,120	16
Total Roads & Transportation	17	130,000	0	0	0	0	14,362,150	0			0	14,492,150	14,163,150	10,352,465	17
Total Government Services to Residents	18	1,141,972	389,792	0	15,800	0	0	10,000			0	1,557,564	1,509,835	1,333,272	18
Total Administration	19	2,889,095	707,998	0	0	0	0	0			390,000	3,987,093	4,075,075	3,555,634	19
Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0	56,500	65,074	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		743,415	0	743,415	756,422	925,915	21
Total Capital Projects	22	375,000	0	0	0	0	5,942,050	12,000	217,600		0	6,546,650	7,377,175	6,805,275	22
Total - All Expenditures	23	13,447,862	1,664,220	1,000	1,677,325	0	20,304,200	63,000	217,600	743,415	390,000	38,508,622	38,341,291	32,925,476	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24											0			24
To Rural Services Supplemental	25											0			25
To Secondary Roads	26	328,498			3,038,254					338,000		3,704,752			26
To Other Budgetary Funds	27							438,000				438,000	4,401,453	3,186,505	27
Total Operating Transfers Out	28	328,498	0	0	3,038,254	0	0	438,000	0	338,000	0	4,142,752	4,401,453	3,186,505	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0			29
Increase (Decrease) In Reserves	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	2,384,055	447,988	81,774	2,503,932	0	-2,441,460	1,148,085	766,997	577,263	507,936	5,976,570	15,964,522	28,413,027	35
Total Ending Fund Balance - June 30,	36	2,384,055	447,988	81,774	2,503,932	0	-2,441,460	1,148,085	766,997	577,263	507,936	5,976,570	15,964,522	28,413,027	36
Total Requirements	37	16,160,415	2,112,208	82,774	7,219,511	0	17,862,740	1,649,085	984,597	1,658,678	897,936	48,627,944	58,707,266	64,525,008	37

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service

Project Name		Amount of Issue	Debt Resolution Number	Principal Due 2025/2026	Interest Due 2025/2026	Bond Registration Due 2025/2026	TOTAL OBLIGATION Due 2025/2026	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
G.O . Bonds Road	1	5,000,000	2020-38	360,000	12,800	3,100	375,900		375,900
SCRAA Revenue Bond	2	4,850,000	2020-56	331,000	36,315	0	367,315	367,315	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
TOTALS FOR COUNTYWIDE DEBT SERVICE:				691,000	49,115	3,100	743,215	367,315	375,900

This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service

	21						0		0
	22						0		0
	23						0		0
	24						0		0
	25						0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:				0	0	0	0	0	0

Exceed General and Rural

FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum Rural 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:	3.36442
General Basic Tax Dollars to be Generated in Excess of Maximum:	

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

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FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 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:	1.21679
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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