

COUNTY NAME:

Sioux

NOTICE OF PUBLIC HEARING -- BUDGET ESTIMATE
Fiscal Year July 1, 2014 - June 30, 2015

CO NO:

84

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

Meeting Date:

March 11, 2014

Meeting Time:

9:30 AM

Meeting Location:

Board Room, Courthouse, Orange City, 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):

www.siouxcounty.org

County Telephone Number:

712-737-2216

Iowa Department of Management
Form 630 (Publish)

REVENUES & OTHER FINANCING SOURCES

		Budget 2014/2015	Re-Est 2013/2014	Actual 2012/2013	AVG Annual % CHG
Taxes Levied on Property*	1	9,161,613	8,391,625	8,029,902	6.81
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	2,272	
Less: Credits to Taxpayers	3	350,340	295,640	363,710	
Net Current Property Taxes	4	8,811,273	8,095,985	7,663,920	
Delinquent Property Tax Revenue	5	600	700	1,976	
Penalties, Interest & Costs on Taxes	6	55,000	31,000	69,632	
Other County Taxes/TIF Tax Revenues	7	1,960,655	2,069,701	2,023,438	-1.56
Intergovernmental	8	7,560,882	8,792,814	6,240,361	
Licenses & Permits	9	9,000	9,000	16,160	
Charges for Service	10	666,105	800,000	891,959	
Use of Money & Property	11	26,300	105,374	103,072	
Miscellaneous	12	616,375	591,576	669,594	
Subtotal Revenues	13	19,706,190	20,496,150	17,680,112	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,999,458	2,895,920	6,465,550	
Proceeds of Fixed Asset Sales	16	4,500	5,000	4,853	
Total Revenues & Other Sources	17	22,710,148	23,397,070	24,150,515	

EXPENDITURES & OTHER FINANCING USES

Operating:					
Public Safety and Legal Services	18	4,452,211	4,190,195	3,916,921	6.61
Physical Health and Social Services	19	770,056	664,774	647,430	9.06
Mental Health, ID & DD	20	1,670,537	998,764	985,755	30.18
County Environment and Education	21	2,113,961	1,107,681	1,205,565	32.42
Roads & Transportation	22	5,912,825	5,700,275	5,577,550	2.96
Government Services to Residents	23	907,351	932,227	773,731	8.29
Administration	24	2,369,172	2,259,645	1,956,579	10.04
Nonprogram Current	25	92,000	37,000	29,949	75.27
Debt Service	26	889,239	886,813	887,625	0.09
Capital Projects	27	2,305,050	1,101,050	4,678,399	-29.81
Subtotal Expenditures	28	21,482,402	17,878,424	20,659,504	
Other Financing Uses:					
Operating Transfers Out	29	2,999,458	2,895,920	6,465,550	
Refunded Debt/Payments to Escrow	30	0			
Total Expenditures & Other Uses	31	24,481,860	20,774,344	27,125,054	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,771,712	2,622,726	-2,974,539	
Beginning Fund Balance - July 1,	33	11,911,899	9,289,173	12,263,712	
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		333,509	
Fund Balance - Unassigned	39	10,140,187	11,911,899	8,955,664	
Total Ending Fund Balance - June 30,	40	10,140,187	11,911,899	9,289,173	

Proposed property taxation by type:

Countywide Levies*:	7,299,326
Rural Only Levies*:	1,862,287
Special District Levies*:	0
TIF Tax Revenues:	438,000
Utility Replacmnt. Excise Tax:	164,305

Proposed tax rates per \$1,000 taxable valuation:

Urban Areas:	4.99253
Rural Areas:	7.3935

Any special district tax rates not included.

Date: 2-18-2014

Explanation of any significant items in the budget:

Nonprogram Current expenditures include asbestos removal and demolition of the former Residential Training Center building. County Environment and Education expenditures include funding for the purchase of the Sandy Hollow Recreation Area.

Sioux County PROPOSED BUDGET SUMMARY

2-18-2014

	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS			
						Budget	Re-estimated	Actual	
						2014/2015 (F)	2013/2014 (G)	2012/2013 (H)	
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property	15,705,935	2,872,386		583,292		9,161,613	8,391,625	8,029,902	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0				0	0	2,272	2
Less: Credits to Taxpayers	3 216,300	116,500		17,540		350,340	295,640	363,710	3
Net Current Property Taxes	45,489,635	2,755,886		565,752		8,811,273	8,095,985	7,663,920	4
Delinquent Property Tax Revenue	5	450				600	700	1,976	5
Penalties, Interest & Costs on Taxes	6 55,000					55,000	31,000	69,632	6
Other County Taxes/TIF Tax Revenues	7 103,948	1,848,304	0	8,403	0	1,960,655	2,069,701	2,023,438	7
Intergovernmental	8 1,890,339	5,652,778	0	17,765	0	7,560,882	8,792,814	6,240,361	8
Licenses & Permits	9	0				9,000	9,000	16,160	9
Charges for Service	10 532,105	25,500	108,500			666,105	800,000	891,959	10
Use of Money & Property	11	0			100	26,300	105,374	103,072	11
Miscellaneous	12 178,800	97,575			340,000	616,375	591,576	669,594	12
Subtotal Revenues	13 8,250,277	10,415,393	108,500	591,920	340,100	19,706,190	20,496,150	17,680,112	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0				0	0	0	14
Operating Transfers In	15 500,000	2,149,458		350,000	0	2,999,458	2,895,920	6,465,550	15
Proceeds of Fixed Asset Sales	16	1,000	3,500			4,500	5,000	4,853	16
Total Revenues & Other Sources	17 8,751,277	12,568,351	108,500	941,920	340,100	22,710,148	23,397,070	24,150,515	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18 2,927,862	1,524,349				4,452,211	4,190,195	3,916,921	18
Physical Health and Social Services	19 770,056	0				770,056	664,774	647,430	19
Mental Health, ID & DD	20	0	1,670,537			1,670,537	998,764	985,755	20
County Environment and Education	21 1,729,074	384,887				2,113,961	1,107,681	1,205,565	21
Roads & Transportation	22 55,000	5,857,825				5,912,825	5,700,275	5,577,550	22
Government Services to Residents	23 894,351	13,000				907,351	932,227	773,731	23
Administration	24 2,217,172	0			152,000	2,369,172	2,259,645	1,956,579	24
Nonprogram Current	25 92,000	0				92,000	37,000	29,949	25
Debt Service	26	0		889,239	0	889,239	886,813	887,625	26
Capital Projects	27	0	2,304,250	800	0	2,305,050	1,101,050	4,678,399	27
Subtotal Expenditures	28 8,685,515	11,754,848	800	889,239	152,000	21,482,402	17,878,424	20,659,504	28
Other Financing Uses:									
Operating Transfers Out	29	0	2,499,458	0	0	2,999,458	2,895,920	6,465,550	29
Refunded Debt/Payments to Escrow	30	0	0			0	0	0	30
Total Expenditures & Other Uses	31 8,685,515	14,254,306	800	889,239	652,000	24,481,860	20,774,344	27,125,054	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 65,762	-1,685,955	107,700	52,681	-311,900	-1,771,712	2,622,726	-2,974,539	32
Beginning Fund Balance - July 1,	33 1,693,485	8,996,894	69,442	139,894	1,012,184	11,911,899	9,289,173	12,263,712	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0			0	0	0	34
Fund Balance - Nonspendable	35	0	0			0	0	0	35
Fund Balance - Restricted	36	0	0			0	0	0	36
Fund Balance - Committed	37	0	0			0	0	0	37
Fund Balance - Assigned	38	0	0			0	0	333,509	38
Fund Balance - Unassigned	39 1,759,247	7,310,939	177,142	192,575	700,284	10,140,187	11,911,899	8,955,664	39
Total Ending Fund Balance - June 30,	40 1,759,247	7,310,939	177,142	192,575	700,284	10,140,187	11,911,899	9,289,173	40
Proposed tax rate per \$1,000 valuation for County purposes:		4.99253	urban areas;	7.3935	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, 2014 - June 30, 2015

Iowa Department of Management
2-18-2014

Budget Basis: CASH

County Name: Sioux

County Number: 84

Date Budget Adopted:

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County.

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

Maximum County Mental Health and Disabilities Services Fund (Information Only):

1M Base Year Expenditures for Mental Health/Disabilities Services

1,027,388

2M County Population Expenditure Target Amount

1,620,191

3M Maximum County Services Fund Levy Dollars

1,027,388

3M is the lesser of 1M and 2M

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

4M County Services Fund Levy Dollars (cannot exceed 3M above)

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.

	(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
			1,027,388		
A. Countywide Levies:					
General Basic	5,138,838		3.5		5,052,374
+ Cemetery (Pioneer - 331.424B)			0		0
= Total for General Basic	5,138,838				5,052,374
<i>Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement</i>					0
General Supplemental	664,745		0.45275		653,561
<i>Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement</i>					0
County Services Fund (from '4M' certification above)	1,027,388		0.69974		1,010,099
Debt Service (from Form 703 col. 1 Countywide total)	591,695	1,740,066,948	0.34004	1,715,362,678	583,292
Voted Emergency Medical Services (Countywide)			0		0
Other (specify)			0		0
Subtotal Countywide (A)	7,422,666		4.99253		7,299,326
B. All Rural Services Only Levies:		792,701,310		775,639,517	
Rural Services Basic	1,903,252		2.40097		1,862,287
Rural Services Supplemental			0		0
Unified Law Enforcement			0		0
Other (specify)			0		0
Other (specify)			0		0
Subtotal All Rural Services Only (B)	1,903,252		2.40097		1,862,287
Subtotal Countywide/All Rural Services (A + B)	9,325,918		7.3935		9,161,613
C. Special District Levies:					
Flood & Erosion			0	0	0
Voted Emergency Medical Services (partial county)			0	0	0
Other (specify)	0		0	0	0
Other (specify)			0	0	0
Other (specify)			0	0	0
Township ES Levies (Summary from Form 638-RE)	0		0	0	0
Subtotal Special Districts (C)	0				0
GRAND TOTAL (A + B + C)	9,325,918				9,161,613

Compensation Schedule for FY:

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

2014/2015
Annual Salary:
111,324
67,270
65,390
65,390
85,748
35,044
37,044

Number of Official County Newspapers: 3

Names of Official County Newspapers:	
1	Capital-Democrat
2	Sioux Center News
3	Siouxland Press
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.
- 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, 2014 - June 30, 2015

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 (H)	All Debt Service (I)	All Permanent (J)	TOTALS				
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Budget	Re-estimated	Actual		
											2014/2015 (K)	2013/2014 (L)	2012/2013 (M)		
TAXES LEVIED ON PROPERTY	15,052,374	653,561	1,010,099	1,862,287	0		0	583,292			9,161,613	8,391,625	8,029,902	1	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2										0	0	2,272	2	
LESS: CREDITS TO TAXPAYERS	3	205,000	11,300	33,000	83,500						17,540	295,640	363,710	3	
=1000 NET CURRENT PROPERTY TAXES	*4	4,847,374	642,261	977,099	1,778,787		0	565,752			8,811,273	8,095,985	7,663,920	*4	
1010 DELINQ. PROPERTY TAX REVENUE	*5	400	50	100	50						600	700	1,976	*5	
11xx PENALTIES, INT. & COSTS ON TAXES	*6	55,000									55,000	31,000	69,632	*6	
OTHER COUNTY TAXES/TIF REVENUES:															
12xx Other County Taxes	7	6,000	300	1,500	550				0		8,350	10,000	10,321	7	
13xx Local Option Taxes	8				1,350,000						1,350,000	1,450,000	1,404,880	8	
14xx Gambling Taxes	9										0	0	0	9	
15xx TIF Tax Revenues	10						438,000				438,000	451,368	450,410	10	
16xx Utility Replacement Excise Taxes	11	86,464	11,184	17,289	40,965	0	0	8,403			164,305	158,333	157,827	11	
Subtotal (lines 7 - 11)	*12	92,464	11,484	18,789	1,391,515	0	438,000	0	8,403	0	1,960,655	2,069,701	2,023,438	*12	
INTERGOVERNMENTAL REVENUE:															
20xx State Shared Revenues	13	1,500					4,621,508				4,623,008	4,575,086	4,480,893	13	
21xx State Replacements Against Levied Taxes	14	205,000	11,300	33,000	83,500			17,540			350,340	299,139	373,195	14	
22xx Other State Tax Replacements	15	2,000	150	575,904	450			225			578,729	578,729	3,586	15	
23xx, 24xx State/Federal Pass-thru Revenues	16	80,764					245,000				325,764	91,178	84,330	16	
25xx Contributions From Other Intergovernmental Units	17	894,437	20,000								914,437	2,900,477	917,267	17	
26xx, 27xx State Grants and Entitlements	18	625,188		67,411	10,000			16,000			718,599	295,700	297,210	18	
28xx Federal Grants and Entitlements	19	50,000						5			50,005	52,505	83,880	19	
29xx Payments in Lieu of Taxes	20										0	0	0	20	
Subtotal (lines 13 - 20)	*21	1,858,889	31,450	676,315	93,950	0	4,866,508	16,005	0	17,765	7,560,882	8,792,814	6,240,361	*21	
3xxx LICENSES & PERMITS	*22						9,000				9,000	9,000	16,160	*22	
4xxx, 5xxx CHARGES FOR SERVICE	*23	532,105			18,000			7,500	108,500		666,105	800,000	891,959	*23	
6xxx USE OF MONEY & PROPERTY	*24				600		24,950	650			26,300	105,374	103,072	*24	
8xxx MISCELLANEOUS	*25	178,800			1,000		92,575	4,000		340,000	616,375	591,576	669,594	*25	
Total Revenues*	26	7,565,032	685,245	1,672,303	3,283,902	0	4,993,033	466,155	108,500	591,920	340,100	19,706,190	20,496,150	17,680,112	26
OTHER FINANCING SOURCES:															
OPERATING TRANSFERS IN:															
9000 From General Basic	27		0				0		350,000		350,000	600,000	1,450,000	27	
9020 From Rural Services Basic	28						2,049,458				2,049,458	1,895,920	4,590,550	28	
90xx From Other Budgetary Funds	29		500,000				100,000				600,000	400,000	425,000	29	
Subtotal (lines 27 - 29)	30	0	500,000	0	0	0	2,149,458	0	0	350,000	0	2,999,458	2,895,920	6,465,550	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31										0	0	0	31	
92xx PROCEEDS\GEN FIXED ASSET SALES	32	1,000					3,500				4,500	5,000	4,853	32	
Total Revenues and Other Sources	33	7,566,032	1,185,245	1,672,303	3,283,902	0	7,145,991	466,155	108,500	941,920	340,100	22,710,148	23,397,070	24,150,515	33
BEGINNING FUND BALANCE JULY 1,	34	1,392,668	300,817	886,258	3,664,963		4,042,776	402,897	69,442	139,894	1,012,184	11,911,899	9,289,173	12,263,712	34
TOTAL RESOURCES	35	8,958,700	1,486,062	2,558,561	6,948,865	0	11,188,767	869,052	177,942	1,081,814	1,352,284	34,622,047	32,686,243	36,414,227	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0	0	0	0	0	0	0	0	0	3,499	9,485	36	

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

County Name: Sioux

County No: 84
2-18-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual
									2014/2015 (K)	2013/2014 (L)	2012/2013 (M)
LAW ENFORCEMENT PROGRAM											
1000 - Uniformed Patrol Services	1							0		1	
1010 - Investigations	2	7,600		1,072,425			6,000	1,086,025	1,065,146	994,965	
1020 - Unified Law Enforcement	3							0		3	
1030 - Contract Law Enforcement	4	422,930	27,511					450,441	442,876	413,644	
1040 - Law Enforcement Communications	5			357,042				357,042	357,042	308,000	
1050 - Adult Correctional Services	6	1,376,459	79,390					1,455,849	1,306,648	1,249,874	
1060 - Administration	7	263,635	15,138					278,773	273,498	245,470	
Subtotal	8	2,063,024	129,639	0	1,429,467	0	06,000	0 3,628,130	3,445,210	3,211,953	
LEGAL SERVICES PROGRAM											
1100 - Criminal Prosecution	9	520,093	30,249				3,500	553,842	481,746	439,621	
1110 - Medical Examinations	10	40,000						40,000	40,000	16,857	
1120 - Child Support Recovery	11							0		11	
Subtotal	12	560,093	30,249	0	0	0	03,500	0 593,842	521,746	456,478	
EMERGENCY SERVICES											
1200 - Ambulance Services	13			44,000				44,000	42,000	92,500	
1210 - Emergency Management	14	133,557		41,382				174,939	174,939	151,726	
1220 - Fire Protection and Rescue Services	15							0		15	
1230 - E911 Service Board	16							0		16	
Subtotal	17	133,557	0	0	85,382	0	0	0 218,939	216,939	244,226	
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM											
1400 - Physical Operations	18		1,800					1,800	1,800	1,580	
1410 - Research & Other Assistance	19		9,500					9,500	4,500	1,578	
1420 - Bailiff Services	20							0		20	
Subtotal	21	0	11,300	0	0	0	0	0 11,300	6,300	3,158	
COURT PROCEEDINGS PROGRAM											
1500 - Juries & Witnesses	22							0		22	
1510 - (Reserved)	23									23	
1520 - Detention Services	24							0		24	
1530 - Court Costs	25							0		1,106	
1540 - Service of Civil Papers	26							0		26	
Subtotal	27	0	0	0	0	0	0	0 0	0	1,106	
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	
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	2,756,674	171,188	0	1,514,849	0	09,500	0 4,452,211	4,190,195	3,916,921	

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

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2014/2015 (K)	2013/2014 (L)	2012/2013 (M)	
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	1								0			1
3010 - Communicable Disease Prevention & Control Services	2								0			2
3020 - Sanitation	3								0			3
3040 - Health Administration	4	360,225							360,225	338,813	338,616	4
3050 - Support of Hospitals	5								0			5
Subtotal	6	360,225	0	0	0	0	0	0	360,225	338,813	338,616	6
SERVICES TO POOR PROGRAM												
3100 - Administration	7	103,313	3,408						106,721	70,168	62,068	7
3110 - General Welfare Services	8	66,218							66,218	48,525	48,058	8
3120 - Care in County Care Facility	9								0			9
Subtotal	10	169,531	3,408	0	0	0	0	0	172,939	118,693	110,126	10
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11	79,680	4,250						83,930	74,556	73,218	11
3210 - General Services to Veterans	12	9,250							9,250	11,000	9,648	12
Subtotal	13	88,930	4,250	0	0	0	0	0	93,180	85,556	82,866	13
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14								0			14
3310 - Family Protective Services	15	12,000	75,000						87,000	82,000	79,935	15
3320 - Services for Disabled Children	16								0			16
Subtotal	17	12,000	75,000	0	0	0	0	0	87,000	82,000	79,935	17
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18	8,000							8,000	6,000	5,000	18
3410 - Other Social Services	19								0			19
3420 - Soc Serv Bus Operations	20								0			20
Subtotal	21	8,000	0	0	0	0	0	0	8,000	6,000	5,000	21
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22		20,000						20,000	5,000	2,175	22
3510 - Preventive Services	23		28,712						28,712	28,712	28,712	23
Subtotal	24	0	48,712	0	0	0	0	0	48,712	33,712	30,887	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	638,686	131,370	0	0	0	0	0	770,056	664,774	647,430	25

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

County Name: Sioux

County No: 84
2-18-2014

SERVICES TO PERSONS WITH:

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual
									2014/2015 (K)	2013/2014 (L)	2012/2013 (M)
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS											
400X - Information & Education Services	1							0		1	
402X - Coordination Services	2		37,435					37,435		2	
403X - Personal & Environmental Sprt	3		222,000					222,000		3	
404X - Treatment Services	4		235,000					235,000	85,076	90,892	
405X - Vocational & Day Services	5		40,000					40,000		5	
406X - Lic/Certified Living Arrangements	6		90,000					90,000		6	
407X - Inst/Hospital & Commit Services	7		60,600					60,600	20,207	16,123	
Subtotal	8	0	685,035	0	0	0	0	685,035	105,283	107,015	
41XX - CHRONIC MENTAL ILLNESS											
410X - Information & Education Services	9							0		9	
412X - Coordination Services	10							0		10	
413X - Personal & Environmental Sprt	11							0		11	
414X - Treatment Services	12							0	55,250	53,448	
415X - Vocational & Day Services	13							0	60,200	56,373	
416X - Lic/Certified Living Arrangements	14							0	94,800	92,787	
417X - Inst/Hospital & Commit Services	15							0	5,000	3,318	
Subtotal	16	0	0	0	0	0	0	0	215,250	205,926	
42XX - INTELLECTUAL DISABILITY											
420X - Information & Education Services	17							0		17	
422X - Coordination Services	18		37,435					37,435		18	
423X - Personal & Environmental Sprt	19		60,000					60,000		19	
424X - Treatment Services	20							0		20	
425X - Vocational & Day Services	21		842,783					842,783	500,000	457,624	
426X - Lic/Certified Living Arrangements	22							0	44,400	59,595	
427X - Inst/Hospital & Commit Services	23							0		26,383	
Subtotal	24	0	940,218	0	0	0	0	940,218	544,400	543,602	
43XX - OTHER DEVELOPMENTAL DISABILITIES											
430X - Information & Education Services	25							0		25	
432X - Coordination Services	26							0		26	
433X - Personal & Environmental Sprt	27							0		27	
434X - Treatment Services	28							0		28	
435X - Vocational & Day Services	29		11,500					11,500	10,500	9,751	
436X - Lic/Certified Living Arrangements	30							0		30	
437X - Inst/Hospital & Commit Services	31							0		31	
Subtotal	32	0	11,500	0	0	0	0	11,500	10,500	9,751	
44XX - GENERAL ADMINISTRATION											
4411 - Direct Administration	33		33,784					33,784	123,331	119,461	
4412 - Purchased Administration	34							0		34	
4413 - Distrib to Regional Fiscal Agent	35							0		35	
Subtotal	36	0	33,784	0	0	0	0	33,784	123,331	119,461	
45XX - COUNTY PRVD CASE MGMT											
Subtotal	37							0		37	
46XX - COUNTY PRVD SERVICES											
Subtotal	38							0		38	
47XX - BRAIN INJURY											
470X - Information & Education Services	39							0		39	
472X - Coordination Services	40							0		40	
473X - Personal & Environmental Sprt	41							0		41	
474X - Treatment Services	42							0		42	
475X - Vocational & Day Services	43							0		43	
476X - Lic/Certified Living Arrangements	44							0		44	
477X - Inst/Hospital & Commit Services	45							0		45	
Subtotal	46	0	0	0	0	0	0	0	0	0	
TOTAL - MENTAL HEALTH, ID & DD	47	0	1,670,537	0	0	0	0	1,670,537	998,764	985,755	

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

County Name: Sioux County No: 84
2-18-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2014/2015 (K)	2013/2014 (L)	2012/2013 (M)	
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation	1	2,500		15,500					18,000	13,000	12,541	1
6010 - Weed Eradication	2								0			2
6020 - Solid Waste Disposal	3								0			3
6030 - Environmental Restoration	4	11,000							11,000	11,000	1,174	4
Subtotal	5	13,500	0	15,500	0	0	0	0	29,000	24,000	13,715	5
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	6	182,754	9,662						192,416	147,974	230,135	6
6110 - Maintenance & Operations	7	1,370,464					4,000		1,374,464	468,763	515,926	7
6120 - Recreation & Environmental Educ.	8	88,764	4,882						93,646	89,839	83,667	8
Subtotal	9	1,641,982	14,544	0	0	0	4,000	0	1,660,526	706,576	829,728	9
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter	10	200							200	200		10
6210 - Animal Bounties & State Apiarist Expenses	11	200							200	200		11
Subtotal	12	400	0	0	0	0	0	0	400	400	0	12
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls	13			134,196					134,196	110,042	96,756	13
6310 - Housing Rehabilitation & Develop.	14	17,148							17,148	17,148	17,831	14
6320 - Economic Development	15	15,000							15,000	500	5,000	15
Subtotal	16	32,148	0	134,196	0	0	0	0	166,344	127,690	119,587	16
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries	17			229,191					229,191	222,515	216,035	17
6410 - Historic Preservation	18			2,000					2,000			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	1,500							1,500	1,500	1,500	22
Subtotal	23	26,500	0	231,191	0	0	0	0	257,691	249,015	242,535	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								0			27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	28
TOTAL - COUNTY ENVIRONMT. & ED.	29	1,714,530	14,544	0	380,887	0	4,000	0	2,113,961	1,107,681	1,205,565	29

**SERVICE AREA 7
 ROADS & TRANSPORTATION**

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2014/2015 (K)	2013/2014 (L)	2012/2013 (M)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM												
7000 - Administration	1					312,075			312,075	284,775	237,655	1
7010 - Engineering	2					489,425			489,425	381,650	338,630	2
Subtotal	3	0	0	0	0	801,500	0	0	801,500	666,425	576,285	3
ROADWAY MAINTENANCE PROGRAM												
7100 - Bridges & Culverts	4					217,275			217,275	180,775	164,401	4
7110 - Roads	5					1,754,000			1,754,000	1,904,850	1,920,857	5
7120 - Snow & Ice Control	6					273,100			273,100	150,500	137,779	6
7130 - Traffic Controls	7					136,250			136,250	132,975	118,842	7
7140 - Road Clearing	8					68,250			68,250	66,250	57,219	8
Subtotal	9	0	0	0	0	2,448,875	0	0	2,448,875	2,435,350	2,399,098	9
GENERAL ROADWAY EXPENDITURES PROGRAM												
7200 - New Equipment	10					573,500			573,500	573,500	426,449	10
7210 - Equipment Operations	11					1,594,200			1,594,200	1,541,000	1,562,045	11
7220 - Tools, Materials & Supplies	12					126,250			126,250	124,500	115,748	12
7230 - Real Estate & Buildings	13					313,500			313,500	304,500	442,925	13
Subtotal	14	0	0	0	0	2,607,450	0	0	2,607,450	2,543,500	2,547,167	14
MASS TRANSIT PROGRAM												
7300 - Air Transportation	15	55,000							55,000	55,000	55,000	15
7310 - Ground Transportation	16								0			16
Subtotal	17	55,000	0	0	0	0	0	0	55,000	55,000	55,000	17
TOTAL - ROADS & TRANSPORTATION	18	55,000	0	0	0	5,857,825	0	0	5,912,825	5,700,275	5,577,550	18

**SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS**

County Name: Sioux County No: 84
2-18-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2014/2015 (K)	2013/2014 (L)	2012/2013 (M)	
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	178,050							178,050	165,688	150,152	1
8010 - Local Elections	2	50,500							50,500	90,105	1,901	2
8020 - Township Officials	3			3,000					3,000	3,000	1,996	3
Subtotal	4	0	228,550	0	3,000	0	0	0	231,550	258,793	154,049	4
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations & Licensing	5	245,437	13,975						259,412	253,536	235,414	5
8101 - Drivers License Services	6	162,280	10,961						173,241	180,688	165,062	6
8110 - Recording of Public Documents	7	218,848	14,300				10,000		243,148	239,210	219,206	7
Subtotal	8	626,565	39,236	0	0	0	10,000	0	675,801	673,434	619,682	8
TOTAL - GOVT. SVCS. TO RESIDENTS	9	626,565	267,786	0	3,000	0	10,000	0	907,351	932,227	773,731	9

**SERVICE AREA 9
ADMINISTRATION**

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS				
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual		
									2014/2015 (K)	2013/2014 (L)	2012/2013 (M)		
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	366,820	15,826							382,646	365,642	316,171	1
9010 - Administrative Management Services	2	326,786	22,000							348,786	335,519	355,508	2
9020 - Treasury Management Services	3	189,476	12,042							201,518	192,129	180,671	3
9030 - Other Policy & Administration	4	45,000								45,000	32,700	34,470	4
Subtotal	5	928,082	49,868	0	0	0	0	0	0	977,950	925,990	886,820	5
CENTRAL SERVICES PROGRAM													
9100 - General Services	6	515,297	13,450					152,000		680,747	735,195	543,411	6
9110 - Information Technology Services	7	382,075	10,100							392,175	346,260	334,168	7
9120 - GIS Systems	8	67,300	4,500							71,800	64,200	10,230	8
Subtotal	9	964,672	28,050	0	0	0	0	152,000		1,144,722	1,145,655	887,809	9
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	10		110,000							110,000	79,000	75,913	10
9210 - Safety of Workplace	11		92,500							92,500	81,500	79,869	11
9220 - Fidelity of Public Officers	12		20,000							20,000	17,500	16,728	12
9230 - Unemployment Compensation	13	4,000	20,000							24,000	10,000	9,440	13
Subtotal	14	4,000	242,500	0	0	0	0	0	0	246,500	188,000	181,950	14
TOTAL - ADMINISTRATION	15	1,896,754	320,418	0	0	0	0	152,000		2,369,172	2,259,645	1,956,579	15

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Capital Projects (H)	All Debt Service (I)	All Permanent (J)	TOTALS					
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Budget	Re-estimated	Actual			
											2014/2015 (K)	2013/2014 (L)	2012/2013 (M)			
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations	1	92,000										92,000	37,000	29,949	1	
0020 - Interest on Short-Term Debt	2											0			2	
0030 - Other Nonprogram Current	3											0			3	
0040 - Other County Enterprises	4											0			4	
TOTAL - NONPROGRAM CURRENT	5	92,000	0	0	0	0	0	0	0	0	0	92,000	37,000	29,949	5	
LONG-TERM DEBT SERVICE																
0100 - Principal	6								621,000			621,000	596,000	575,750	6	
0110 - Interest	7								268,239			268,239	290,813	311,875	7	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	889,239	0	0	889,239	886,813	887,625	8	
CAPITAL PROJECTS																
0200 - Roadway Construction	9					2,304,250						2,304,250	1,000,250	726,857	9	
0210 - Conservation Land Acquisition/Dev	10							800				800	800	86,949	10	
0220 - Other Capital Projects	11											0	100,000	3,864,593	11	
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	2,304,250	0	800		0	0	2,305,050	1,101,050	4,678,399	12	
EXPENDITURES SUMMARY																
- Total Public Safety and Legal Services	13	2,756,674	171,188	0	1,514,849	0	0	9,500				0	4,452,211	4,190,195	3,916,921	13
- Total Physical Health and Social Services	14	638,686	131,370	0	0	0	0	0				0	770,056	664,774	647,430	14
- Total Mental Health, ID & DD	15	0	0	1,670,537	0	0	0	0				0	1,670,537	998,764	985,755	15
- Total County Environment and Education	16	1,714,530	14,544	0	380,887	0	0	4,000				0	2,113,961	1,107,681	1,205,565	16
- Total Roads & Transportation	17	55,000	0	0	0	0	5,857,825	0				0	5,912,825	5,700,275	5,577,550	17
- Total Governmental Services to Residents	18	626,565	267,786	0	3,000	0	0	10,000				0	907,351	932,227	773,731	18
- Total Administration	19	1,896,754	320,418	0	0	0	0	0				152,000	2,369,172	2,259,645	1,956,579	19
- Total Nonprogram Current Expenditures	20	92,000	0	0	0	0	0	0				0	92,000	37,000	29,949	20
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	889,239	0	0	889,239	886,813	887,625	21	
- Total Capital Projects	22	0	0	0	0	2,304,250	0	800		0	0	2,305,050	1,101,050	4,678,399	22	
TOTAL - ALL EXPENDITURES (lines 13-24)	23	7,780,209	905,306	1,670,537	1,898,736	0	8,162,075	23,500	800	889,239	152,000	21,482,402	17,878,424	20,659,504	23	
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
- To General Supplemental	24	0									500,000	500,000	500,000	400,000	24	
- To Rural Services Supplemental	25											0			25	
- To Secondary Roads	26				2,049,458			100,000				2,149,458	1,945,920	1,815,550	26	
- To Other Budgetary Funds	27							350,000				350,000	450,000	4,250,000	27	
TOTAL OPERATING TRANSFERS OUT	28	0	0	0	2,049,458	0	0	450,000	0	0	500,000	2,999,458	2,895,920	6,465,550	28	
REFUNDED DEBT/PAYMENTS TO ESCROW	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	1,178,491	580,756	888,024	3,000,671	0	3,026,692	395,552	177,142	192,575	700,284	10,140,187	11,911,899	8,955,664	35	
TOTAL ENDING FUND BALANCE - JUNE 30,	36	1,178,491	580,756	888,024	3,000,671	0	3,026,692	395,552	177,142	192,575	700,284	10,140,187	11,911,899	9,289,173	36	
TOTAL REQUIREMENTS (23+28+29-30+36)	37	8,958,700	1,486,062	2,558,561	6,948,865	0	11,188,767	869,052	177,942	1,081,814	1,352,284	34,622,047	32,686,243	36,414,227	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 2014/2015

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 (-H)	Current Year Utility Replacement & Debt Service Taxes
			2014/2015 (D)	2014/2015 +(E)	2014/2015 +(F)	2014/2015 =(G)		=(I)
1 Sioux County Public Safety Center	6,000,000	02/12/02	350,000	140,945	750	491,695	0	491,695
2 GO Bonds Secondary Roads	5,000,000	03/04/08	225,000	170,680	750	396,430	296,430	100,000
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:			575,000	311,625	1,500	888,125	296,430	591,695
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