2025 - 2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
SIOUX COUNTY

This budget is for the Period JULY 1, 2025 through JUNE 30, 2026

Contact Information
Auditor of Public Accounts
State Capitol, Suite 2303
Telephone: (402) 471-2111 FAX: (402) 471-3301
Website: www.auditors.nebraska.gov
Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information
Adopted Budget Due by 9-30-2025
1. Auditor of Public Accounts ~ Electronically or by mail
http://www.auditors.nebraska.gov
2. County Board (SEC. 13-1508), C/O County Clerk

The Undersigned Clerk/Board Member Hereby Certifies:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
GENERAL		1,683,687.08	1,683,687.08
Total All Funds	0.00	1,683,687.08	1,683,687.08

Report of Interlocal Agreements & Joint Public Agencies

Was this subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of JULY 1, 2024 through June 30, 2025?

[X] **YES** [ ] **NO**

*If **YES**, please submit Interlocal Agreement Report by September 30th*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of JULY 1, 2024 through June 30, 2025?

[ ] **YES** [X] **NO**

*If **YES**, please submit Trade Name Report by September 30th*

Total Certified Valuation	812,666,367

(Certification of Valuations(s) from County Assessor **MUST** be attached)

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	0.00
Interest	0.00
Total Bonded Indebtedness	0.00

SIOUX COUNTY

BUDGET MESSAGE

The fiscal policy guiding preparation for the budget submitted herewith is: to meet forseeable recurring expenditures for wages, supplies, fuel, etc. Based upon prior years' expenditues, taking into account the cost of living or known cost increases; to provide for capital expenditures necessary to support exising operations through the timely replacement of used items; to provide for unseen capital and other expenditures consistent with prior experience; to provide for cash reserves which will be adequate to maintain county oerations during the period from July 1, 2025 and the commencement of collection of 2025 real and personal property taxes; and to avoid large changes in total dollars requested. A general budget summary setting for the aggregate figures in the proposed budget showing the balanced relation between the total proposed expenditures, operating reserves, and total anticipated income, including all fees, licences, taxes and taxes to be levied and all other sources of revenue contracted within the last two complete fiscal years is attached to the proposed budget. Sioux County holds no petty cash funds.

Chairperson of County Board

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	Sioux County
ADDRESS	325 Main Street
CITY & ZIP CODE	Harrison 69346
TELEPHONE	308-668-2443
WEBSITE	co.sioux.us

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Joshua Skavdahl	Michelle J. Zimmerman	Michelle J. Zimmerman
TITLE / FIRM NAME	Chairman, County Board	Sioux County Clerk	Sioux County Clerk
TELEPHONE	308-665-5271	308-668-2443	308-665-5289
EMAIL ADDRESS	jskavdahl@gmail.com	michelle.zimmerman@siouxcounty ne.gov	michelle.zimmerman@siouxcounty ne.gov

For Questions on this form, who should we contact (Please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [√] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

Sioux County

2025-2026 Property Tax Request Authority Computation Form

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	**$ 1,555,333.33**	
Less: Prior Year Exceptions Utilized (Will all be zero for 2025-2026 budget because first year new cap)			
Approved Bonds *(prior year Line 16)*	(2)	0.00	
Emergency Response *(prior year Line 17)*	(3)	0.00	
Public Safety Services *(prior year Line 18)*	(4)	0.00	
County Attorneys *(prior year Line 19)*	(5)	0.00	
County Public Defenders *(prior year Line 20)*	(6)	0.00	
Response to Public Safety Threat *(prior year Line 21)*	(7)	0.00	
Public Safety Interlocal Agreements *(prior year Line 22)*	(8)	0.00	
Voter Approved Increase *(prior year Line 23)*	(9)	0.00	
Unused Authority used in the prior year *(prior year Line 24)*	(10)	0.00	
TOTAL Prior Year Exceptions Utilized (total Line 2 through 10)	**(11)**	**0.00**	
Preliminary Property Tax Request Authority (Line 1 - Line 11)			**(12) 1,555,333.33**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 1,556,000.63 (13)

Growth Percentage per County Assessor

4,873,193.00 (2025 Growth Value) / 733,336,664.00 (2024 Total Valuation) = 0.66% (14a)

10,339.99 Increase due to Growth (14)

Line 14 equals Line 13 minus Line 2 & 3, multiplied by Line 14a

Inflation Percentage

5.17% (15a)

80,445.23 Increase due to Inflation (15)

(Line 15 equals Line 13 minus Line 2 & 3, multiplied by Line 15a

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for the principal & interest on bonds on cover page (page 1)*	(16)	0.00
Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2)	(17)	0.00
Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3)	(18)	42,323.36
County Attorneys	(19)	0.00
County Public Defenders	(20)	0.00
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 08/21/2024	(21)	0.00
Support of an interlocal agreement relating to public safety	(22)	0.00
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	0.00
Prior Years's Unused Property Tax Authority Used This Year *(Cannot exceed amount on Supporting Schedule 1, Line 1)*	(24)	2,119.80

Total Exceptions Utilized *(Total lines 16 through 24)*	(25)	44,443.16
2025-2026 Total Property Tax Request Authority *(Total Lines 12, 14, 15, 25)*	(26)	1,690,561.71
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	1,683,687.08
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, Line 3)* *(Line 26 minus 27, MUST be greater than or equal to $0.00)*	(28)	6,874.63

Sioux County

2025-2026 Property Tax Request Authority Supporting Schedules

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

Converted 2024-2025 Unused Restricted Funds Authority	(1)	$ 2,119.80
Less: Amount used this year *(from Computation From, Line 24) (cannot exceed Line 1)*	(2)	2,119.80
Add: Unused Authority created this year *(from Computation From, Line 28)*	(3)	6,874.63
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	6,874.63

Schedule 2 - Declared Emergency Exception Certification

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, Line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
Total Emergency Response Exception *(must agree to Computation Form, Line 17)*			**$ 0.00**

Schedule 3 - Description of Public Safety Services Exception

If using a public safety services exception on the Property Tax Request Authority Computation Form, Line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
Back pay for Sheriff Deputies	$ 42,323.36
Total Public Safety Exception *(must agree to Computation Form, Line 18)*	**$ 42,323.36**

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Sioux County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Chadron Communications		911 dispatching services
Region 1 Behavioral Health		Behavioral Health
AS400		Clerk computer support
PADD		Economic Development
Western NE Area Agency on Aging		Elderly Assistance
Region 23 Emergency Management		Emergency Services
Sioux County museum		Museum expense
USDA Animal Damage Control		Predatory Animal services
Mental retardation		Reimbursement for clients
Village of Harrison		Swimming pool expense

SIOUX COUNTY

2025 - 2026 Allowable Growth Percentage Computation Form

Calculation of Base Property Tax Request Authority

Prior Year Total Property Tax Request *(Total Personal and Real Property Required from **prior year** budget - Cover Page)*	(1)	$1,555,333.33
Base Limitation Percent Increase (2%) 2.00%	(2)	
Real Growth Percentage Increase $4,873,193.00 (2025 Real Growth Value per Assessor) / $733,336,664.00 (Prior Year Total Valuation per Assessor) = 0.66%	(3)	
Total Allowable Growth Percentage Increase (Line 2 + Line 3)	(4)	2.66%
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)	(5)	$41,371.87
TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)	(6)	$1,596,705.20

Actual Property Tax Request

2025 - 2026 ACTUAL Total Property Tax Request *(Total Personal and Real Property Required from Cover Page)*	(7)	$1,683,687.08

If line (7) is **greater than** line (6) your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your proposed property tax request and telephone number to the County Clerk by September 5th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6) your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

SIOUX COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	(Column B)	(Column C)	(Column D)	(Column E)	(Column F)
Countywide Entities					
GENERAL	1,683,687.08	-	812,666,367	0.207181	0.000000
Total County Budgeted Countywide Entities				**0.207181**	
Other Countywide Entities					
.207181				0.000000	
Total Countywide Levy				**0.207181**	
Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements (77-3442)					
County levy limit				0.450000	
County property taxes designed for interlocal agreements			124,619	0.015335	
Other entities property taxes designated for interlocal agreements			0	0.000000	
Total County Levy Authority (Cannot exceed 50 cents)				**0.465335**	**(1)**
Levy Limit Analysis					
Countywide Levy				0.207181	
Fire District - Largest General Levy Authority granted by the County Board				0.034790	
Township - Largest General Levy Authority granted by the County Board				0.000000	
Cemetery District - Largest General Levy Authority granted by the County Board				0.000000	
Irrigation District - Largest General Levy Authority granted by the County Board				0.000000	
Drainage - Largest General Levy Authority granted by the County Board				0.000000	
Rural Water District - Largest General Levy Authority granted by the County Board				0.000000	
Other Districts - Largest General Levy Authority granted by the County Board				0.004707	
Largest Possible District Levy				**0.246678**	**(2)**

Note: Attach a copy of the resolution sent to the Districts outlining how much levy authority the County Board authorized them to have.
Note: If (1) is greater than (2), no further analysis is needed. If (2) is greater than (1), you need to complete the levy limit analysis by district.

SIOUX COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	(Column B)	(Column C)	(Column D)	(Column E)	(Column F)
Countywide Entities					
GENERAL	1,683,687.08	-	812,666,367	0.207181	0.000000
Total County Budgeted Countywide Entities				**0.207181**	
Other Countywide Entities					
.238081				0.000000	
Total Countywide Levy				**0.207181**	
Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements (77-3442)					
County levy limit				0.450000	
County property taxes designed for interlocal agreements			124,619	0.015335	
Other entities property taxes designated for interlocal agreements			0	0.000000	
Total County Levy Authority (Cannot exceed 50 cents)				**0.465335**	**(1)**
Levy Limit Analysis					
Countywide Levy				0.207181	
Fire District - Largest General Levy Authority granted by the County Board				0.026213	
Township - Largest General Levy Authority granted by the County Board				0.000000	
Cemetery District - Largest General Levy Authority granted by the County Board				0.000000	
Irrigation District - Largest General Levy Authority granted by the County Board				0.000000	
Drainage - Largest General Levy Authority granted by the County Board				0.000000	
Rural Water District - Largest General Levy Authority granted by the County Board				0.000000	
Other Districts - Largest General Levy Authority granted by the County Board				0.004707	
Largest Possible District Levy				**0.238101**	**(2)**

Note: Attach a copy of the resolution sent to the Districts outlining how much levy authority the County Board authorized them to have.
Note: If (1) is greater than (2), no further analysis is needed. If (2) is greater than (1), you need to complete the levy limit analysis by district.

SIOUX COUNTY

County Treasurer Summary of Uncollected Taxes

Tax Year	Amount
2024	$48,213.56
2023	$0.00
2022	$0.00

SIOUX COUNTY

Schedule of Budgeted Disbursements

For the Year Ended June 30, 2026

Functions/Programs	Operating*	Capital Outlay	Debt Service	Other**	Total Disbursements
Governmental:					
General Government	916,701.45	33,700.00	0.00	390,244.53	1,340,645.98
Public Safety - Law Enforcement	520,624.29	3,050.00	30,955.21	0.00	554,629.50
Public Safety - Other	0.00	0.00	0.00	0.00	0.00
Public Works - Highways & Roads	1,940,949.85	126,500.00	89,000.00	267,426.00	2,423,875.85
Public Works - Other	0.00	0.00	0.00	0.00	0.00
Public Health & Social Services	43,984.36	300.00	0.00	0.00	44,284.36
Culture and Recreation	72,010.49	0.00	0.00	0.00	72,010.49
Community Development	0.00	0.00	0.00	0.00	0.00
Miscellaneous	452,515.34	2,000.00	0.00	1,108,462.09	1,562,977.43
Business-type Activities:					
Airport	0.00	0.00	0.00	0.00	0.00
Nursing Home	0.00	0.00	0.00	0.00	0.00
Hospital	0.00	0.00	0.00	0.00	0.00
Historical Society	0.00	0.00	0.00	0.00	0.00
Solid Waste	0.00	0.00	0.00	0.00	0.00
Other	106,450.00	2,415.00	0.00	0.00	108,865.00
Total Disbursements and Transfers	4,053,235.78	167,965.00	119,955.21	1,766,132.62	6,107,288.61

*** Operating** should include Personal Services, Operating Expenses, Supplies and Materials and Equipment Rental.
**** Other** should include Judgments, Transfers, and Transfers of Surplus Fees.

SIOUX COUNTY

Summary of All Funds

	Actual 2023-2024 (1)	Actual 2024-2025 (2)	Requested 2025-2026 (3)	Proposed 2025-2026 (4)	Adopted 2025-2026 (5)
Disbursements and Transfers:					
Operating Expenses	3,827,403.35	2,961,148.17	4,153,749.42	4,053,235.78	4,053,235.78
Capital Outlay	63,601.64	222,349.26	260,315.00	167,965.00	167,965.00
Debt Service	83,712.45	83,712.46	119,618.00	119,955.21	119,955.21
Transfers Out	1,583,436.51	923,750.00	1,989,443.62	1,766,132.62	1,766,132.62
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Disbursements and Transfers	5,558,153.95	4,190,959.89	6,523,126.04	6,107,288.61	6,107,288.61
Balance, Receipts and Transfers:					
Net Cash Balance	1,859,760.19	1,657,792.67	1,563,976.43	1,563,976.43	1,563,976.43
Intergovernmental Federal	399,047.24	268,878.73	2,200.00	2,200.00	2,200.00
Intergovernmental State	1,147,016.30	1,171,740.81	871,200.00	871,200.00	871,200.00
Intergovernmental Local	819,491.04	386,651.90	220,092.48	220,092.48	220,092.48
Personal and Real Property Taxes	1,407,195.34	1,346,122.21	1,876,213.51	1,683,687.08	1,683,687.08
Transfers In	1,583,436.51	923,750.00	1,989,443.62	1,766,132.62	1,766,132.62
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Resources Available	7,215,946.62	5,754,936.32	6,523,126.04	6,107,288.61	6,107,288.61
Balance Forward/Cash Reserve	1,657,792.67	1,563,976.43	0.00	0.00	0.00
Cash Reserve Percentage					0%

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	601	COUNTY BOARD

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	49,659.63	50,963.28	50,861.40	52,833.78	52,833.78	52,833.78
1-0201	DEPUTY'S SALARY-CHIEF	0.00	0.00	0.00	0.00	0.00	0.00
1-0202	DEPUTY'S SALARY-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARIES-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART-TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMEN'S COMPENSATION-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	INSURANCE-PREM.-HEALTH & ACCIDENT	33,892.56	38,601.60	38,601.60	38,818.00	38,818.00	38,818.00
1-0803	LIFE INSURANCE PREMIUM	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	INSURANCE PREM.-LIFE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	COUNTY RETIREMENT-REGULAR	1,802.62	3,440.00	1,856.74	3,407.78	3,407.78	3,407.78
1-1000	SOCIAL SECURITY	2,528.88	3,159.72	2,529.95	3,275.69	3,275.69	3,275.69
1-1001	MEDICARE	591.44	738.97	591.68	0.00	0.00	0.00
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***88,475.13***	***96,903.57***	***94,441.37***	***98,335.25***	***98,335.25***	***98,335.25***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0601	INSURANCE PREM.-GENERAL LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00
2-0602	INSURANCE PREM.-PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0700	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	TRAVEL EXPENSE-MEALS	0.00	300.00	0.00	0.00	0.00	0.00
2-1702	TRAVEL EXPENSES-LODGING	1,509.45	2,000.00	1,556.66	2,000.00	2,000.00	2,000.00
2-1704	TRAVEL EXPENSES-MILEAGE	4,033.61	4,000.00	1,373.50	4,000.00	4,000.00	4,000.00
2-1801	DUES.,SUBS.,REG.,ETC...	875.00	950.00	1,115.00	1,000.00	1,000.00	1,000.00
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***6,418.06***	***7,250.00***	***4,045.16***	***7,000.00***	***7,000.00***	***7,000.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0118	STATIONERY/ENVELOPES	0.00	0.00	0.00	0.00	0.00	0.00
3-0128	DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Equipment Rental						

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	601	COUNTY BOARD

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
4-0200	EQUIPMENT-OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
4-0300	EQUIPMENT RENTAL-GENERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	DATA PROCESSING SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
5-9002	FUNDS TRANSFERRED TO ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-601 COUNTY BOARD TOTAL		**94,893.19**	**104,153.57**	**98,486.53**	**105,335.25**	**105,335.25**	**105,335.25**

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	602	COUNTY CLERK

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	45,400.78	46,878.26	46,762.83	48,284.70	48,284.70	48,284.70
1-0201	DEPUTY'S SALARY-CHIEF	39,280.59	40,376.91	40,459.02	41,775.72	41,775.72	41,775.72
1-0202	DEPUTY'S SALARY-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART-TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMEN'S COMPENSATION-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	INSURANCE PREM.-HEALTH & ACCIDENT	44,249.28	50,397.24	47,448.33	38,818.20	38,818.20	38,818.20
1-0804	INSURANCE PREM.-LIFE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	COUNTY RETIREMENT-REGULAR	5,716.02	5,889.72	5,887.47	6,079.09	6,079.09	6,079.09
1-1000	SOCIAL SECURITY	4,443.00	5,409.82	4,550.22	5,583.75	5,583.75	5,583.75
1-1001	MEDICARE	1,039.11	1,265.20	1,064.25	1,305.88	1,305.88	1,305.88
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***140,128.78***	***150,217.15***	***146,172.12***	***141,847.34***	***141,847.34***	***141,847.34***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	1,013.78	1,200.00	964.77	1,100.00	1,100.00	1,100.00
2-0601	INSURANCE PREM.- INLAND MARINE	0.00	0.00	0.00	0.00	0.00	0.00
2-0602	INSURANCE PREM.-PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0700	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	9,002.95	9,200.00	9,739.88	10,000.00	10,000.00	10,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	TRAVEL EXPENSES-MEALS	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	TRAVEL EXPENSES-LODGING	389.85	1,000.00	355.61	1,000.00	1,000.00	1,000.00
2-1704	TRAVEL EXPENSES-MILEAGE	1,056.00	1,700.00	631.51	1,700.00	1,700.00	1,700.00
2-1801	DUES.,SUBS.,REG.,ETC...	245.00	2,000.00	731.39	2,000.00	2,000.00	2,000.00
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-6600	VITAL STATISTICS	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***11,707.58***	***15,200.00***	***12,423.16***	***15,900.00***	***15,900.00***	***15,900.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,076.72	3,000.00	1,542.22	3,000.00	3,000.00	3,000.00
3-0118	STATIONERY/ENVELOPES	0.00	0.00	0.00	0.00	0.00	0.00
3-0128	DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***1,076.72***	***3,000.00***	***1,542.22***	***3,000.00***	***3,000.00***	***3,000.00***
	Equipment Rental						

SIOUX COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	602	COUNTY CLERK

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
4-0200	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
4-0300	EQUIPMENT RENTAL-GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	3,000.00	2,203.46	3,000.00	3,000.00	3,000.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	DATA PROCESSING SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***3,000.00***	***2,203.46***	***3,000.00***	***3,000.00***	***3,000.00***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-602 COUNTY CLERK TOTAL		**152,913.08**	**171,417.15**	**162,340.96**	**163,747.34**	**163,747.34**	**163,747.34**

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	603	COUNTY TREASURER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	63,012.72	66,150.64	64,615.08	68,135.64	68,135.64	68,135.64
1-0201	DEPUTY'S SALARY-CHIEF	35,798.88	40,558.97	36,753.74	41,775.97	41,775.97	41,775.97
1-0202	DEPUTY'S SALARY-OTHER	9,417.57	18,887.48	9,700.07	19,454.48	19,454.48	19,454.48
1-0305	REGULAR TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART-TIME SALARY-CLERICAL	10,877.77	14,000.00	11,725.52	15,000.00	15,000.00	15,000.00
1-0770	PANDEMIC CARE LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMEN'S COMPENSATION-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	INSURANCE PREM.-HEALTH & ACCIDENT	-2,018.23	10,000.00	0.00	10,000.00	10,000.00	10,000.00
1-0804	INSURANCE PREM.-LIFE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	COUNTY RETIREMENT-REGULAR	6,194.83	9,461.05	6,849.19	10,000.00	10,000.00	10,000.00
1-1000	SOCIAL SECURITY	7,338.71	8,690.15	7,532.37	8,951.15	8,951.15	8,951.15
1-1001	MEDICARE	1,716.32	2,032.37	1,761.57	2,100.00	2,100.00	2,100.00
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***132,338.57***	***169,780.66***	***138,937.54***	***175,417.24***	***175,417.24***	***175,417.24***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	1,005.72	1,000.00	969.57	1,000.00	1,000.00	1,000.00
2-0601	INSURANCE PREM.-GENERAL LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00
2-0602	INSURANCE PREM.-PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0700	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICAL BONDS	0.00	500.00	0.00	500.00	500.00	500.00
2-1100	DATA PROCESSING COSTS	10,778.49	10,000.00	11,315.97	11,000.00	11,000.00	11,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	TRAVEL EXPENSES-MEALS	74.99	500.00	62.47	500.00	500.00	500.00
2-1702	TRAVEL EXPENSES-LODGING	674.85	1,500.00	1,308.31	1,500.00	1,500.00	1,500.00
2-1704	TRAVEL EXPENSES-MILEAGE	1,374.74	2,000.00	1,819.74	2,000.00	2,000.00	2,000.00
2-1801	DUES.,SUBS.,REG.,ETC...	516.99	1,200.00	1,374.49	1,400.00	1,400.00	1,400.00
2-2000	PRINTING & PUBLISHING	745.59	1,000.00	1,052.22	1,000.00	1,000.00	1,000.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***15,171.37***	***17,700.00***	***17,902.77***	***18,900.00***	***18,900.00***	***18,900.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,272.71	2,000.00	1,648.28	2,000.00	2,000.00	2,000.00
3-0118	STATIONERY/ENVELOPES	295.59	800.00	221.03	800.00	800.00	800.00
3-0128	DATA PROCESSING	691.28	1,000.00	1,086.01	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***2,259.58***	***3,800.00***	***2,955.32***	***3,800.00***	***3,800.00***	***3,800.00***
	Equipment Rental						

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
4-0200	EQUIPMENT RENTAL-OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
4-0300	EQUIPMENT RENTAL-GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	2,098.59	1,500.00	1,143.56	1,500.00	1,500.00	1,500.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	DATA PROCESSING SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***2,098.59***	***1,500.00***	***1,143.56***	***1,500.00***	***1,500.00***	***1,500.00***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-603 COUNTY TREASURER TOTAL		**151,868.11**	**192,780.66**	**160,939.19**	**199,617.24**	**199,617.24**	**199,617.24**

SIOUX COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	604	REGISTER OF DEEDS
Line Item	**Description**	**Actual 2023-2024 (1)**	**Budget 2024-2025 (2)**	**Actual 2024-2025 (3)**	**Requested 2025-2026 (4)**	**Proposed 2025-2026 (5)**	**Adopted 2025-2026 (6)**
	Personal Services						
1-0100	OFFICIAL'S SALARY	8,011.75	8,272.53	8,252.13	8,520.66	8,520.66	8,520.66
1-0201	DEPUTY'S SALARY-CHIEF	9,513.33	9,822.93	9,798.71	10,117.56	10,117.56	10,117.56
1-0202	DEPUTY'S SALARY-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART-TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMEN'S COMPENSATION-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	INSURANCE PREM.-HEALTH & ACCIDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	INSURANCE PREM.-LIFE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	COUNTY RETIREMENT-REGULAR	1,182.97	1,221.44	1,218.48	1,258.08	1,258.08	1,258.08
1-1000	SOCIAL SECURITY	1,086.56	1,121.92	1,119.12	1,155.57	1,155.57	1,155.57
1-1001	MEDICARE	254.07	262.38	261.68	270.25	270.25	270.25
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***20,048.68***	***20,701.20***	***20,650.12***	***21,322.12***	***21,322.12***	***21,322.12***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0305	ACCOUNT USED IN ERROR	0.00	0.00	0.00	0.00	0.00	0.00
2-0601	INSURANCE PREM.-GENERAL LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00
2-0602	INSURANCE PREM.,-PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0700	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	767.92	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1205	ROD P 7 M ACCOUNT	468.84	2,000.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	TRAVEL EXPENSE-MEALS	0.00	200.00	0.00	200.00	200.00	200.00
2-1702	TRAVEL EXPENSES-LODGING	169.00	500.00	0.00	500.00	500.00	500.00
2-1704	TRAVEL EXPENSES-MILEAGE	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1801	DUES.,SUBS.,REG.,ETC...	50.00	300.00	0.00	300.00	300.00	300.00
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
	Operating Expenses Totals	***1,455.76***	***15,000.00***	***0.00***	***13,000.00***	***13,000.00***	***13,000.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	58.00	1,500.00	215.99	1,500.00	1,500.00	1,500.00
3-0118	STATIONERY/ENVELOPES	0.00	0.00	0.00	0.00	0.00	0.00
3-0128	DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***58.00***	***1,500.00***	***215.99***	***1,500.00***	***1,500.00***	***1,500.00***

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	604	REGISTER OF DEEDS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Equipment Rental						
4-0200	MICRO FILM EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
4-0300	EQUIPMENT RENTAL-GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	DATA PROCESSING SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***3,000.00***	***0.00***	***3,000.00***	***3,000.00***	***3,000.00***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-604 REGISTER OF DEEDS TOTAL		**21,562.44**	**40,201.20**	**20,866.11**	**38,822.12**	**38,822.12**	**38,822.12**

SIOUX COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	605	COUNTY ASSESSOR

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	6,944.11	7,170.12	7,152.46	7,385.22	7,385.22	7,385.22
1-0201	DEPUTY'S SALARY-CHIEF	5,235.40	5,405.73	5,392.44	6,664.14	6,664.14	6,664.14
1-0202	DEPUTY'S SALARY-S	38,229.76	39,473.92	39,376.66	40,658.04	40,658.04	40,658.04
1-0305	REGULAR TIME SALARY- C	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00
1-0405	PART-TIME SALARY-	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMEN'S COMPENSATION-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	INSURANCE PREM.-HEALTH & ACCIDENT	20,637.96	23,505.36	23,505.36	27,042.84	27,042.84	27,042.84
1-0803	INSURANCE PREM.-LIFE	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	INSURANCE PREM.-LIFE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	COUNTY RETIREMENT-REGULAR	3,402.72	3,513.36	3,504.77	3,692.75	3,692.75	3,692.75
1-1000	SOCIAL SECURITY	2,732.24	3,227.09	2,781.22	3,391.86	3,391.86	3,391.86
1-1001	MEDICARE	639.05	754.72	650.47	793.26	793.26	793.26
1-1500	2007-08 ADJUSTMENT FOR STATE WHHOLD	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***77,821.24***	***103,050.30***	***82,363.38***	***109,628.11***	***109,628.11***	***109,628.11***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	1,011.75	1,100.00	986.10	1,100.00	1,100.00	1,100.00
2-0601	INSURANCE PREM.-INLAND MARINE	0.00	0.00	0.00	0.00	0.00	0.00
2-0602	INSURANCE PREM.-PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0700	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	9,431.68	12,000.00	9,982.89	12,000.00	12,000.00	12,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	EQUIPMENT REPAIR-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	TRAVEL EXPENSES-MEALS	45.95	300.00	15.80	300.00	300.00	300.00
2-1702	TRAVEL EXPENSES-LODGING	359.85	1,500.00	1,189.98	1,500.00	1,500.00	1,500.00
2-1704	TRAVEL EXPENSES-MILEAGE	2,310.77	4,000.00	3,273.77	4,000.00	4,000.00	4,000.00
2-1801	DUES.,SUBS.,REG.,ETC...	13,038.00	15,000.00	10,224.00	15,000.00	15,000.00	15,000.00
2-1802	ADJUSTMENT FOR $1,000 VOID 7/07 JE	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-3900	CONTRACT FOR RE-APPRAISAL	10,238.00	30,000.00	300.00	30,000.00	30,000.00	30,000.00
2-7000	MAPS/AERIAL QUAD MAPS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***36,436.00***	***63,900.00***	***25,972.54***	***63,900.00***	***63,900.00***	***63,900.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	4,910.65	3,500.00	3,775.79	4,000.00	4,000.00	4,000.00
3-0118	STATIONERY/ENVELOPES	0.00	0.00	0.00	0.00	0.00	0.00
3-0128	DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	605	COUNTY ASSESSOR

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials Totals	***4,910.65***	***3,500.00***	***3,775.79***	***4,000.00***	***4,000.00***	***4,000.00***
	Capital Outlay						
5-0315	GIS MAPPING	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	2,500.00	342.51	2,500.00	2,500.00	2,500.00
5-0700	ADJUST 2005 CHECK VOIDED 07/05	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	DATA PROCESSING SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***2,500.00***	***342.51***	***2,500.00***	***2,500.00***	***2,500.00***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-605 COUNTY ASSESSOR TOTAL		**119,167.89**	**172,950.30**	**112,454.22**	**180,028.11**	**180,028.11**	**180,028.11**

SIOUX COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	607	ELECTION
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	2,402.17	2,480.34	2,474.23	2,554.74	2,554.74	2,554.74
1-0201	DEPUTY'S SALARY-CHIEF	0.00	0.00	0.00	0.00	0.00	0.00
1-0202	DEPUTY'S SALARY-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARIES-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART-TIME SALARIES-CLERICAL	1,009.13	2,000.00	1,190.26	2,000.00	2,000.00	2,000.00
1-0801	WORKMEN'S COMPENSATION-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	INSURANCE PREM.-HEALTH & ACCIDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	INSURANCE PREM.-LIFE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	COUNTY RETIREMENT-REGULAR	162.20	167.42	167.05	172.44	172.44	172.44
1-1000	SOCIAL SECURITY	148.97	153.78	153.41	158.39	158.39	158.39
1-1001	MEDICARE	34.84	35.96	35.85	37.04	37.04	37.04
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***3,757.31***	***4,837.50***	***4,020.80***	***4,922.61***	***4,922.61***	***4,922.61***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0601	INSURANCE PREM.-GENERAL LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00
2-0602	INSURANCE PREM.-PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0700	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	0.00	500.00	0.00	500.00	500.00	500.00
2-1200	EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	TRAVEL EXPENSES-MEALS	266.30	400.00	270.71	400.00	400.00	400.00
2-1702	TRAVEL EXPENSES-LODGING	239.90	350.00	0.00	350.00	350.00	350.00
2-1704	TRAVEL EXPENSES-MILEAGE	1,013.11	1,500.00	987.58	1,500.00	1,500.00	1,500.00
2-1801	DUES.,SUBS.,REG.,ETC...	165.00	175.00	0.00	175.00	175.00	175.00
2-2000	PRINTING & PUBLISHING	5,356.65	12,000.00	7,530.80	12,000.00	12,000.00	12,000.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***7,040.96***	***16,425.00***	***8,789.09***	***16,425.00***	***16,425.00***	***16,425.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	439.80	500.00	0.00	500.00	500.00	500.00
3-0118	STATIONERY/ENVELOPES	0.00	0.00	0.00	0.00	0.00	0.00
3-0128	DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***439.80***	***500.00***	***0.00***	***500.00***	***500.00***	***500.00***
	Equipment Rental						
4-0200	EQUIPMENT-OFFICE	0.00	0.00	0.00	0.00	0.00	0.00

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	607	ELECTION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
4-0502	VOTING POLLS	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-0900	VOTING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***1,500.00***	***0.00***	***1,500.00***	***1,500.00***	***1,500.00***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-607 ELECTION TOTAL		**11,238.07**	**23,262.50**	**12,809.89**	**23,347.61**	**23,347.61**	**23,347.61**

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	621	DISTRICT COURT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	1,228.64	1,268.67	1,265.52	1,306.68	1,306.68	1,306.68
1-0201	DEPUTY'S SALARY-CHIEF	0.00	0.00	0.00	0.00	0.00	0.00
1-0202	DEPUTY'S SALARY-OTHER	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00
1-0305	REGULAR TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART-TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMEN'S COMPENSATION-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	INSURANCE PREM.-HEALTH & ACCIDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	INSURANCE PREM.-LIFE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	COUNTY RETIREMENT-REGULAR	82.96	85.64	85.41	88.20	88.20	88.20
1-1000	SOCIAL SECURITY	76.19	78.66	78.47	81.01	81.01	81.01
1-1001	MEDICARE	17.84	18.40	18.37	18.95	18.95	18.95
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***1,405.63***	***21,451.37***	***1,447.77***	***21,494.84***	***21,494.84***	***21,494.84***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0601	INSURANCE PREM.-GENERAL LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00
2-0602	INSURANCE PREM.-PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0700	EMPLOYEE SURETY BOND	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	1,179.94	1,700.00	816.00	1,700.00	1,700.00	1,700.00
2-1200	EQUIPMENT REPAIR	8,724.50	8,000.00	0.00	8,000.00	8,000.00	8,000.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	TRAVEL EXPENSES-MEALS	0.00	500.00	30.92	500.00	500.00	500.00
2-1702	TRAVEL EXPENSES-LODGING	0.00	500.00	318.32	500.00	500.00	500.00
2-1704	TRAVEL EXPENSES-MILEAGE	0.00	2,500.00	658.00	2,500.00	2,500.00	2,500.00
2-1801	DUES.,SUBS.,REG.,ETC...	125.00	250.00	50.00	250.00	250.00	250.00
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-2300	JUROR FEES	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-2350	WITNESS FEES	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-2400	ATTORNEY FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2401	COURT APPOINTED COUNSEL	300.00	10,000.00	612.50	10,000.00	10,000.00	10,000.00
2-2402	PROBATION OFFICER	983.98	1,200.00	983.98	1,200.00	1,200.00	1,200.00
2-2500	CONSULTING FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2600	COURT COSTS	468.00	1,000.00	89.84	1,000.00	1,000.00	1,000.00
2-2602	DISTRICT COURT COSTS	0.00	600.00	100.00	600.00	600.00	600.00
2-2700	MENTAL HEALTH BOARD COSTS	552.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	621	DISTRICT COURT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-6700	COUNTY LAW LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	500.00	0.00	500.00	500.00	500.00
	Operating Expenses Totals	***12,333.42***	***36,750.00***	***3,659.56***	***36,750.00***	***36,750.00***	***36,750.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	1,200.00	519.99	1,200.00	1,200.00	1,200.00
3-0118	STATIONERY/ENVELOPES	0.00	0.00	0.00	0.00	0.00	0.00
3-0128	DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***1,200.00***	***519.99***	***1,200.00***	***1,200.00***	***1,200.00***
	Equipment Rental						
4-0200	EQUIPMENT-OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
4-0300	EQUIPMENT-GENERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	DATA PROCESSING SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
5-9002	TRANSFER OF FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	TRANSFER REPAYMENT TO GENERAL MISC	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-621 DISTRICT COURT TOTAL		**13,739.05**	**59,401.37**	**5,627.32**	**59,444.84**	**59,444.84**	**59,444.84**

SIOUX COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	622	COUNTY COURT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0201	DEPUTY'S SALARY-CHIEF	0.00	0.00	0.00	0.00	0.00	0.00
1-0202	DEPUTY'S SALARY-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARIES-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART-TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	INSURANCE PREM.-HEALTH/ACCIDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0803	INSURANCE PREMIUMS-GROUP	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	RETIREMENT-CO. SHARE-REGULAR	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
1-1001	MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	979.62	1,000.00	934.27	1,100.00	1,100.00	1,100.00
2-0601	INSURANCE-GENERAL LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00
2-0602	INSURANCE-PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0700	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	817.00	1,200.00	508.00	1,200.00	1,200.00	1,200.00
2-1200	EQUIPMENT REPAIR	564.00	600.00	0.00	600.00	600.00	600.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	TRAVEL EXPENSES-MEALS	0.00	0.00	118.40	0.00	0.00	0.00
2-1702	TRAVEL EXPENSES-LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	TRAVEL EXPENSES-MILEAGE	0.00	0.00	4,750.30	0.00	0.00	0.00
2-1801	DUES.,SUBS.,REG.,ETC...	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	LOAN REPAY	0.00	0.00	0.00	0.00	0.00	0.00
2-2300	JUROR FEES	0.00	7,500.00	210.00	7,500.00	7,500.00	7,500.00
2-2350	WITNESS FEES	571.52	700.00	0.00	1,000.00	1,000.00	1,000.00
2-2400	ATTORNEY FEES	0.00	500.00	0.00	500.00	500.00	500.00
2-2401	COURT APPOINTED COUNSEL	4,184.24	15,000.00	7,683.30	15,000.00	15,000.00	15,000.00
2-2402	PROBATION OFFICER	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONSULTING FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2600	COURT COSTS	269.20	500.00	313.90	500.00	500.00	500.00
2-2602	DISTRICT COURT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-6700	COUNTY LAW LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	622	COUNTY COURT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-8303	COUNTY COURT PROBATION OFFICER	0.00	0.00	0.00	0.00	0.00	0.00
2-8901	SHERIFF PAYMENT-SUBPOENA	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***7,385.58***	***27,000.00***	***14,518.17***	***27,400.00***	***27,400.00***	***27,400.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	199.99	1,000.00	286.09	1,000.00	1,000.00	1,000.00
3-0118	STATIONERY/ENVELOPES	0.00	500.00	0.00	500.00	500.00	500.00
3-0128	DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***199.99***	***1,500.00***	***286.09***	***1,500.00***	***1,500.00***	***1,500.00***
	Equipment Rental						
4-0200	EQUIPMENT-OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
4-0300	EQUIPMENT RENTAL-GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	DATA PROCESSING SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-622 COUNTY COURT TOTAL		**7,585.57**	**28,500.00**	**14,804.26**	**28,900.00**	**28,900.00**	**28,900.00**

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	641	BUILDING & GROUNDS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0302	REGULAR TIME SALARIES-ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
1-0303	REGULAR TIME SALARY-MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARIES-CUSTODIAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0402	PART-TIME SALARIES-ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
1-0403	PART-TIME SALARY-MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0406	PART-TIME SALARY-CUSTODIAL	1,582.00	7,000.00	980.00	7,000.00	7,000.00	7,000.00
1-0801	WORKMEN'S COMPENSATION-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	INSURANCE PREM.-HEALTH & ACCIDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0803	LIFE INSURANCE PREMIUM	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	INSURANCE PREM.-LIFE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	COUNTY RETIREMENT-REGULAR	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	98.07	455.00	60.76	455.00	455.00	455.00
1-1001	MEDICARE	22.94	102.00	14.22	102.00	102.00	102.00
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***1,703.01***	***7,557.00***	***1,054.98***	***7,557.00***	***7,557.00***	***7,557.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0500	ELECTRIC HEAT METER - NEA	2,721.51	4,000.00	3,307.34	4,000.00	4,000.00	4,000.00
2-0501	LIGHT	10,440.15	14,000.00	11,225.79	14,000.00	14,000.00	14,000.00
2-0502	WATER	1,414.80	2,200.00	2,033.80	2,200.00	2,200.00	2,200.00
2-0503	HEATING FUELS	0.00	0.00	0.00	0.00	0.00	0.00
2-0504	SEWER	2,676.60	2,700.00	2,676.60	2,700.00	2,700.00	2,700.00
2-0505	GARBAGE	855.60	1,000.00	951.30	1,000.00	1,000.00	1,000.00
2-0601	INSURANCE PREM.-GENERAL LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00
2-0602	INSURANCE PREM.-PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	3,650.24	10,000.00	846.00	10,000.00	10,000.00	10,000.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1610	LAWN EQUIPMENT REPAIR	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1620	JANITORIAL EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1630	SPRAYING EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1650	GROUNDS REPAIR	1,691.90	4,000.00	0.00	4,000.00	4,000.00	4,000.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	TRAVEL EXPENSES-MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	TRAVEL EXPENSES-MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES.,SUBS.,REG.,ETC...	0.00	0.00	0.00	0.00	0.00	0.00

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	641	BUILDING & GROUNDS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-2200	CUSTODIAL- COMMERCIAL	0.00	0.00	0.00	0.00	0.00	0.00
2-2515	CUSTODIAL-CONTRACT	7,800.00	8,000.00	4,320.00	8,000.00	8,000.00	8,000.00
2-4100	WEED CONTROL	0.00	0.00	0.00	0.00	0.00	0.00
2-4110	PEST CONTROL	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***31,250.80***	***47,900.00***	***25,360.83***	***47,900.00***	***47,900.00***	***47,900.00***
	Supplies and Materials						
3-0101	RUG RENTAL/SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0102	CHEMICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0103	JANITORIAL SUPPLIES	1,026.95	2,500.00	660.47	2,500.00	2,500.00	2,500.00
3-0106	SHOP SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0107	PLUMBING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0108	ELECTRICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0109	SHOP TOOLS	0.00	0.00	0.00	0.00	0.00	0.00
3-0119	BUILDING SUPPLIES	11.00	500.00	83.93	500.00	500.00	500.00
3-0120	GROUNDS SUPPLIES	45.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***1,082.95***	***4,000.00***	***744.40***	***4,000.00***	***4,000.00***	***4,000.00***
	Equipment Rental						
4-0100	EQUIPMENT RENTAL-ROAD	0.00	0.00	0.00	0.00	0.00	0.00
4-0200	EQUIPMENT RENTAL-OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
4-0300	EQUIPMENT RENTAL-LAWN, ETC.	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0302	LAWN TRACTOR	0.00	0.00	0.00	0.00	0.00	0.00
5-0308	SNOW MOVING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0314	LAWN EQUIPMENT	105.98	200.00	0.00	200.00	200.00	200.00
5-0319	JANITORIAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0600	SPRAYING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	BUILDING IMPROVEMENTS	21,828.00	20,000.00	1,688.87	20,000.00	20,000.00	20,000.00
5-1201	COURTHOUSE LAWN SPRINKLER SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***21,933.98***	***20,200.00***	***1,688.87***	***20,200.00***	***20,200.00***	***20,200.00***
0100-641 BUILDING & GROUNDS TOTAL		**55,970.74**	**79,657.00**	**28,849.08**	**79,657.00**	**79,657.00**	**79,657.00**

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	645	EXTENSION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0101	SALARY-BOARD MEMBERS	0.00	0.00	0.00	0.00	0.00	0.00
1-0201	DEPUTY'S SALARY-CHIEF	0.00	0.00	0.00	0.00	0.00	0.00
1-0202	DEPUTY'S SALARY-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
1-0203	CIVIL SVC	0.00	0.00	0.00	0.00	0.00	0.00
1-0302	DEPUTY'S SALARY-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0307	REGULAR TIME SALARY-MEDICAL/HEALTH	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART-TIME SALARY-CLR/CONTRACT LABOR	12,489.25	15,000.00	4,618.16	15,000.00	15,000.00	15,000.00
1-0801	WORKMEN'S COMPENSATION	0.00	200.00	0.00	200.00	200.00	200.00
1-0802	INSURANCE PREM.-HEALTH & ACCIDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0803	LIFE INSURANCE PREMIUM	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	INSURANCE PRE.-LIFE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	COUNTY RETIREMENT-REGULAR	0.00	0.00	0.00	0.00	0.00	0.00
1-0903	TIAA CREF-JENNY	0.00	0.00	0.00	0.00	0.00	0.00
1-0904	RETIREMENT-SHARI	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	774.36	950.00	286.33	950.00	950.00	950.00
1-1001	MEDICARE	181.10	225.00	66.97	225.00	225.00	225.00
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***13,444.71***	***16,375.00***	***4,971.46***	***16,375.00***	***16,375.00***	***16,375.00***
	Operating Expenses						
2-0001	SALARY-CHIEF/AG AGENT	0.00	0.00	0.00	0.00	0.00	0.00
2-0002	SALARY-DEPUTY/HOME EC AGENT	0.00	0.00	0.00	0.00	0.00	0.00
2-0100	POSTAL SERVICE	0.00	200.00	214.00	200.00	200.00	200.00
2-0200	TELEPHONE SERVICES	3,289.43	3,000.00	3,066.77	3,000.00	3,000.00	3,000.00
2-0601	INSURANCE PREM.-GENERAL LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00
2-0602	INSURANCE PREM.-PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0700	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1708	TRAVEL EXPENSES-EXT ED CHAIR	1,533.70	1,500.00	884.44	1,500.00	1,500.00	1,500.00
2-1709	TRAVEL EXPENSES-STATE CAR	1,608.53	2,000.00	1,517.42	2,000.00	2,000.00	2,000.00
2-1710	TRAVEL SECRETARY	0.00	0.00	0.00	0.00	0.00	0.00
2-1711	TRAVEL EXPENSES-BOARD MEMBERS	200.00	400.00	0.00	400.00	400.00	400.00
2-1801	DUES.,SUBS.,REG.,ETC...	146.52	250.00	345.34	250.00	250.00	250.00
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	645	EXTENSION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-4451	CONTRACTURAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***6,778.18***	***7,350.00***	***6,027.97***	***7,350.00***	***7,350.00***	***7,350.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	895.68	1,500.00	868.37	1,500.00	1,500.00	1,500.00
3-0118	STATIONERY/ENVELOPES	0.00	0.00	0.00	0.00	0.00	0.00
3-0128	DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***895.68***	***1,500.00***	***868.37***	***1,500.00***	***1,500.00***	***1,500.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	738.22	2,000.00	0.00	2,000.00	2,000.00	2,000.00
5-0700	ADJUST PRIOR YR EXP VOID 07/06	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	DATA PROCESSING SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***738.22***	***2,000.00***	***0.00***	***2,000.00***	***2,000.00***	***2,000.00***
0100-645 EXTENSION TOTAL		**21,856.79**	**27,225.00**	**11,867.80**	**27,225.00**	**27,225.00**	**27,225.00**

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	651	SHERIFF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	63,012.72	65,000.00	64,615.08	67,000.00	67,000.00	67,000.00
1-0201	DEPUTY'S SALARY-CHIEF	48,574.58	56,668.50	50,129.96	58,935.00	58,935.00	58,935.00
1-0202	DEPUTY'S SALARY-OTHER	40,553.73	53,967.38	41,445.98	56,160.00	56,160.00	56,160.00
1-0203	DEPUTY'S OTHER BACK PAY	0.00	0.00	0.00	0.00	42,323.36	42,323.36
1-0305	DEPUTY OVERTIME	2,572.60	2,500.00	4,945.60	5,000.00	5,000.00	5,000.00
1-0405	PART-TIME SALARIES-CLERICAL	7,173.53	7,875.00	6,413.58	8,000.00	8,000.00	8,000.00
1-0801	WORKMEN'S COMPENSATION-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	INSURANCE PREM.-HEALTH & ACCIDENT	47,222.64	54,000.00	53,783.76	54,100.00	54,100.00	54,100.00
1-0803	LIFE INSURANCE PREMIUM	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	COUNTY RETIREMENT-REGULAR	12,699.84	13,000.00	13,692.38	14,000.00	16,900.00	16,900.00
1-1000	SOCIAL SECURITY	9,280.43	10,000.00	9,529.42	10,000.00	12,624.00	12,624.00
1-1001	MEDICARE	2,170.42	2,300.00	2,228.69	2,700.00	3,300.00	3,300.00
1-1100	UNIFORM ALLOWANCE	884.76	1,000.00	234.91	1,000.00	1,000.00	1,000.00
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***234,145.25***	***266,310.88***	***247,019.36***	***276,895.00***	***325,342.36***	***325,342.36***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	100.00	0.00	50.00	50.00	50.00
2-0200	TELEPHONE SERVICE	2,556.21	1,200.00	1,222.53	1,236.00	1,236.00	1,236.00
2-0202	COMMUNICATIONS CELLULAR	2,989.92	100.00	611.04	50.00	50.00	50.00
2-0203	COMMUNICATIONS/SRS	528.00	1,056.00	902.00	1,320.00	1,320.00	1,320.00
2-0204	COMMUNICATIONS/DATA	416.43	5,592.00	4,888.58	5,940.00	5,940.00	5,940.00
2-0205	COMMUNICATIONS/DISPATCH	0.00	0.00	0.00	0.00	0.00	0.00
2-0400	RADIO REPAIR	0.00	100.00	0.00	50.00	50.00	50.00
2-0601	INSURANCE PREM.-GENERAL LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00
2-0602	INSURANCE PREM.-PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0604	INSURANCE PREM.-AUTOMOBILE	0.00	0.00	0.00	0.00	0.00	0.00
2-0700	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1610	COUNTY VEHICLE REPAIR	51.12	2,800.00	2,836.04	3,000.00	3,000.00	3,000.00
2-1615	COUNTY VEHICLE MAINTENANCE	5,633.98	2,000.00	1,842.81	2,000.00	2,000.00	2,000.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	TRAVEL EXPENSES-MEALS	281.73	500.00	106.42	400.00	400.00	400.00
2-1702	TRAVEL EXPENSES-LODGING	1,141.65	1,000.00	0.00	700.00	700.00	700.00
2-1704	TRAVEL EXPENSES-MILEAGE	512.72	500.00	386.82	700.00	700.00	700.00
2-1760	NLETC TUITION & FEES	0.00	100.00	0.00	50.00	50.00	50.00
2-1762	NLETC MEALS	0.00	0.00	0.00	50.00	50.00	50.00
2-1801	DUES.,SUBS.,REG.,ETC...	2,205.00	2,400.00	2,472.75	2,500.00	2,500.00	2,500.00

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	651	SHERIFF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-2000	PRINTING & PUBLISHING	71.48	200.00	0.00	50.00	50.00	50.00
2-2500	CONSULTING FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2505	OUTSOURCED TESTING/SERVICES	210.00	250.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***16,598.24***	***17,898.00***	***15,268.99***	***18,096.00***	***18,096.00***	***18,096.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	692.61	500.00	483.79	500.00	500.00	500.00
3-0112	LAW ENFORCEMENT SUPPLIES	1,271.63	2,000.00	1,551.52	1,000.00	1,000.00	1,000.00
3-0127	FIRST-AID SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	COUNTY VEHICLE FUEL	9,435.02	10,000.00	8,567.24	9,000.00	9,000.00	9,000.00
3-0211	LOCAL MATCH TO GRANT FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
3-0311	RADIO EQUIPMENT	6,575.40	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***17,974.66***	***12,500.00***	***10,602.55***	***10,500.00***	***10,500.00***	***10,500.00***
	Capital Outlay						
5-0302	PICKUPS	0.00	10,000.00	10,000.00	10,000.00	0.00	0.00
5-0311	RADIO EQUIP-LEASE PURCH AGREEMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0318	SAFETY EQUIPMENT	645.51	1,000.00	704.00	2,000.00	2,000.00	2,000.00
5-0400	TECHNICAL EQUIPMENT	1,075.31	0.00	0.00	500.00	500.00	500.00
5-0500	OFFICE EQUIPMENT	0.00	750.00	470.78	500.00	500.00	500.00
5-0700	FURNITURE	0.00	200.00	0.00	50.00	50.00	50.00
	Capital Outlay Totals	***1,720.82***	***11,950.00***	***11,174.78***	***13,050.00***	***3,050.00***	***3,050.00***
	Debt Service						
6-0701	PICKUP LEASE PAYMENT	17,765.62	17,765.62	17,765.62	30,618.00	30,955.21	30,955.21
	Debt Service Totals	***17,765.62***	***17,765.62***	***17,765.62***	***30,618.00***	***30,955.21***	***30,955.21***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
7-0001	REPAYMENT OF LOAN	0.00	0.00	0.00	0.00	0.00	0.00
7-0100	LOCAL MATCH TO SHERIFF FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-651 SHERIFF TOTAL		**288,204.59**	**326,424.50**	**301,831.30**	**349,159.00**	**387,943.57**	**387,943.57**

SIOUX COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	652	ATTORNEY
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	52,907.09	54,316.43	54,206.30	55,657.94	55,657.94	55,657.94
1-0201	DEPUTY'S SALARY-CHIEF	35,006.56	35,007.36	34,944.78	35,769.58	35,769.58	35,769.58
1-0202	DEPUTY'S SALARY-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARY-CLERICAL	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
1-0405	PART-TIME SALARIES-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMEN'S COMPENSATION-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	INSURANCE PREM.-HEALTH & ACCIDENT	18,918.13	26,891.88	26,891.88	27,042.84	27,042.84	27,042.84
1-0803	LIFE INSURANCE PREMIUM	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	INSURANCE PREM.-LIFE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	COUNTY RETIREMENT-REGULAR	3,815.03	6,029.36	3,929.59	6,171.36	6,171.36	6,171.36
1-1000	SOCIAL SECURITY	4,891.90	5,538.07	4,844.68	5,668.51	5,668.51	5,668.51
1-1001	MEDICARE	1,144.06	1,295.19	1,133.05	1,325.70	1,325.70	1,325.70
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
1-1702	TRAVEL EXPENSE LODGING	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***119,082.77***	***131,478.29***	***128,350.28***	***134,035.93***	***134,035.93***	***134,035.93***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	100.00	202.84	100.00	100.00	100.00
2-0200	TELEPHONE SERVICES	264.50	400.00	297.44	400.00	400.00	400.00
2-0601	INSURANCE PREM.-GENERAL LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00
2-0602	INSURANCE PREM.-PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0700	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	TRAVEL EXPENSES-MEALS	119.25	200.00	217.07	200.00	200.00	200.00
2-1702	TRAVEL EXPENSES-LODGING	1,317.93	1,700.00	1,808.96	1,700.00	1,700.00	1,700.00
2-1704	TRAVEL EXPENSES-MILEAGE	1,146.77	3,000.00	1,144.98	2,000.00	2,000.00	2,000.00
2-1712	TRAVEL EXPENSE-LODGING/DEPUTY	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES.,SUBS.,REG.,ETC...	57.00	1,500.00	1,705.00	1,500.00	1,500.00	1,500.00
2-2000	PRINTING & PUBLISHING	0.00	0.00	97.50	0.00	0.00	0.00
2-2350	WITNESS FEES	0.00	3,000.00	8,408.39	4,000.00	4,000.00	4,000.00
2-2400	ATTORNEY FEES	341.20	4,000.00	372.50	2,500.00	2,500.00	2,500.00
2-2500	CONSULTING FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2900	LAW ENFORCEMENT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-6700	COUNTY LAW LIBRARY	0.00	500.00	0.00	500.00	500.00	500.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	652	ATTORNEY

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-8500	BLOOD TESTS	0.00	200.00	413.48	300.00	300.00	300.00
2-8600	CORONER COSTS	0.00	1,000.00	0.00	500.00	500.00	500.00
2-8800	JUVENILE CARE COSTS-FOSTER HOME	0.00	0.00	0.00	0.00	0.00	0.00
2-8900	AUTOPSY COSTS	0.00	4,000.00	3,588.00	4,000.00	4,000.00	4,000.00
	Operating Expenses Totals	***3,246.65***	***19,600.00***	***18,256.16***	***17,700.00***	***17,700.00***	***17,700.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	150.00	97.50	150.00	150.00	150.00
3-0118	STATIONERY/ENVELOPES	0.00	0.00	0.00	0.00	0.00	0.00
3-0128	DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***150.00***	***97.50***	***150.00***	***150.00***	***150.00***
	Equipment Rental						
4-0500	BUILDING/FACILITIES RENTAL	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
	Equipment Rental Totals	***1,800.00***	***1,800.00***	***1,800.00***	***1,800.00***	***1,800.00***	***1,800.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	DATA PROCESSING SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
7-0001	TRANSFER TO GMISC - LOAN 2002	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-652 ATTORNEY TOTAL		**124,129.42**	**153,028.29**	**148,503.94**	**153,685.93**	**153,685.93**	**153,685.93**

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	671	JAIL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0201	DEPUTY'S SALARY-CHIEF	1,999.97	0.00	0.00	0.00	0.00	0.00
1-0202	DEPUTY'S SALARY-OTHER	5,072.00	8,000.00	7,145.72	10,000.00	5,000.00	5,000.00
1-0305	REGULAR TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART-TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMAN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	INSURANCE PREM.-HEALTH & ACCIDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0803	INSURANCE PREM.-GROUP	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	COUNTY RETIREMENT-REGULAR	290.38	1,000.00	625.27	900.00	900.00	900.00
1-1000	SOCIAL SECURITY	331.99	500.00	443.02	600.00	600.00	600.00
1-1001	MEDICARE	77.66	100.00	103.61	150.00	150.00	150.00
1-1100	UNIFORM ALLOWANCE	0.00	100.00	0.00	100.00	100.00	100.00
1-1200	JAILOR FEES	0.00	0.00	0.00	0.00	0.00	0.00
1-1300	OTHER PERSONAL SERV.-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
1-1600	MATRON FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***7,772.00***	***9,700.00***	***8,317.62***	***11,750.00***	***6,750.00***	***6,750.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0302	VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00
2-0400	RADIO REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-0601	INSURANCE PREM.-GENERAL LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00
2-0602	INSURANCE PREM.-PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0700	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	TRAVEL EXPENSES-MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	TRAVEL EXPENSES-LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	TRAVEL EXPENSES-MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES.,SUBS.,REG.,ETC...	0.00	0.00	0.00	0.00	0.00	0.00
2-1900	BOARD OF PRISONERS	0.00	1,000.00	0.00	5,000.00	2,000.00	2,000.00
2-1901	BOARDING CONTRACTS	12,660.00	5,000.00	5,920.00	250.00	250.00	250.00
2-1903	MEDICAL	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	671	JAIL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-1905	TRANSPORT COSTS	708.55	2,500.00	0.00	2,500.00	2,500.00	2,500.00
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-2900	LAW ENFORCEMENTS COSTS	0.00	500.00	0.00	500.00	500.00	500.00
2-3000	MEDICAL AND HOSPITAL-CLIENT SERVICE	0.00	1,000.00	0.00	0.00	0.00	0.00
2-3100	PROVISIONS & CLOTHING-CLIENT SERV.	0.00	0.00	0.00	0.00	0.00	0.00
2-3300	PERSONAL SUPPLIES-CLIENT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-8800	JUVENILE CARE COSTS-FOSTER HOME	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***13,368.55***	***11,000.00***	***5,920.00***	***9,250.00***	***6,250.00***	***6,250.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0102	CHEMICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0111	FOOD & BEVERAGE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0302	PATROL VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
7-0001	REPAY TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
7-0100	REPAYMENT TRANSFERS TO RELIEF	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	REPAY TRANSFER FROM GMISC	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-671 JAIL TOTAL		**21,140.55**	**20,700.00**	**14,237.62**	**21,000.00**	**13,000.00**	**13,000.00**

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	803	VET. SERVICE OFFICER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	5,615.00	7,200.00	7,508.70	0.00	0.00	0.00
1-0201	DEPUTY'S SALARY-CHIEF	0.00	0.00	0.00	0.00	0.00	0.00
1-0202	DEPUTY'S SALARY-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART-TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMEN'S COMPENSATION-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	INSURANCE PREM.-HEALTH & ACCIDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0803	INSURANCE PREM.-LIFE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	COUNTY RETIREMENT-REGULAR	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	348.15	446.40	465.59	0.00	0.00	0.00
1-1001	MEDICARE	81.40	104.40	108.87	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***6,044.55***	***7,750.80***	***8,083.16***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0601	INSURANCE PREM.-GENERAL LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00
2-0602	INSURANCE PREM.-PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0700	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	0.00	100.00	0.00	0.00	0.00	0.00
2-1701	TRAVEL EXPENSES-MEALS	0.00	150.00	0.00	0.00	0.00	0.00
2-1702	TRAVEL EXPENSES-LODGING	1,086.66	700.00	98.42	0.00	0.00	0.00
2-1704	TRAVEL EXPENSES-MILEAGE	1,712.04	1,200.00	436.80	0.00	0.00	0.00
2-1801	DUES,SUBS, REG	739.00	800.00	1,189.00	0.00	0.00	0.00
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-2570	Contract Services	0.00	0.00	0.00	10,620.00	10,620.00	10,620.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***3,537.70***	***2,950.00***	***1,724.22***	***10,620.00***	***10,620.00***	***10,620.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0118	STATIONERY/ENVELOPES	0.00	50.00	0.00	0.00	0.00	0.00
3-0128	DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***50.00***	***0.00***	***0.00***	***0.00***	***0.00***

SIOUX COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	803	VET. SERVICE OFFICER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Equipment Rental						
4-0300	EQUIPMENT RENTAL-GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	DATA PROCESSING SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
5-1500	GRAVE MARKERS & FLAGS	0.00	200.00	0.00	300.00	300.00	300.00
	Capital Outlay Totals	***0.00***	***200.00***	***0.00***	***300.00***	***300.00***	***300.00***
	Transfers Out						
7-0200	TRANSFER FROM GENERAL MISC	0.00	0.00	0.00	0.00	0.00	0.00
7-0300	TRFR TO GMISC - REPAY LOAN PRIOR YR	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-803 VET. SERVICE OFFICER TOTAL		**9,582.25**	**10,950.80**	**9,807.38**	**10,920.00**	**10,920.00**	**10,920.00**

SIOUX COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	970	MISCELLANEOUS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	PART TIME SALARY-ZONING	2,830.59	2,922.71	2,915.52	3,010.41	3,010.41	3,010.41
1-0405	PART-TIME SALARY ZONING	0.00	0.00	0.00	0.00	0.00	0.00
1-0407	PART-TIME SALARY-BUDGET PREPARATION	2,879.56	2,965.95	2,965.95	3,054.93	3,054.93	3,054.93
1-0801	WORKMEN'S COMPENSATION-COUNTY SHARE	5,853.94	10,000.00	27,926.15	30,000.00	30,000.00	30,000.00
1-0802	INSURANCE PREM.-HEALTH & ACCIDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0803	INSURANCE TRUST FUND DEDUCTIBLE	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	INSURANCE PREM.-LIFE	154.22	0.00	130.44	130.00	130.00	130.00
1-0807	DEDUCTIBLE REIMBURSEMENT	29,785.10	58,000.00	4,622.62	58,000.00	58,000.00	58,000.00
1-0901	COUNTY RETIREMENT-REGULAR	613.48	397.48	625.00	410.62	410.62	410.62
1-0902	SCHOOL RETIREMENT-SUPERINTENDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	354.01	365.10	364.65	377.17	377.17	377.17
1-1001	MEDICARE	82.81	85.39	85.27	88.21	88.21	88.21
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***42,553.71***	***74,736.63***	***39,635.60***	***95,071.34***	***95,071.34***	***95,071.34***
	Operating Expenses						
2-0100	POSTAL SERVICES	7,724.00	13,000.00	7,360.00	13,000.00	13,000.00	13,000.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0601	INSURANCE PREM.-GENERAL LIABILITY	48,305.00	50,000.00	40,392.00	50,000.00	50,000.00	50,000.00
2-0602	INSURANCE PREM.-PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0700	NOTARY PUBLIC FEE (LILLY LARSEN)	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL BONDS	286.00	300.00	286.00	300.00	300.00	300.00
2-1100	DATA PROCESSING COSTS	56,351.41	60,000.00	56,156.83	60,000.00	60,000.00	60,000.00
2-1150	LB644 POSTCARDS	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES-BAILIFF	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	TRAVEL EXPENSES-MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	TRAVEL EXPENSES-LODGING	0.00	75.00	0.00	75.00	75.00	75.00
2-1704	TRAVEL EXPENSES-MILEAGE	372.36	450.00	398.60	450.00	450.00	450.00
2-1801	DUES.,SUBS.,REG.,ETC...	3,179.69	5,500.00	4,011.03	5,500.00	5,500.00	5,500.00
2-2000	PRINTING & PUBLISHING	2,492.03	3,000.00	2,666.65	3,000.00	3,000.00	3,000.00
2-2200	EXPRESS & FREIGHT	0.00	0.00	0.00	0.00	0.00	0.00
2-2400	SURVEYOR FEES	0.00	3,000.00	7,627.50	3,000.00	3,000.00	3,000.00
2-2401	OUTSIDE COUNSEL	0.00	0.00	0.00	0.00	0.00	0.00
2-2402	PROBATION OFFICER	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	AUDIT	12,600.00	14,000.00	13,000.00	14,000.00	14,000.00	14,000.00
2-2506	ADMINISTRATION FEES	8,117.70	8,500.00	3,762.45	8,500.00	8,500.00	8,500.00

SIOUX COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	970	MISCELLANEOUS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-2600	COURT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2700	MENTAL HEALTH BOARD COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2800	INSTITUTIONAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2801	NORFOLK REGIONAL CENTER	0.00	0.00	0.00	0.00	0.00	0.00
2-2802	BEATRICE STATE HOME	0.00	0.00	0.00	0.00	0.00	0.00
2-2803	HASTINGS REGIONAL CENTER	0.00	0.00	0.00	0.00	0.00	0.00
2-2804	NEBRASKA PSYCHIATRIC CENTER	0.00	0.00	0.00	0.00	0.00	0.00
2-2805	LINCOLN REGIONAL CENTER	0.00	0.00	0.00	0.00	0.00	0.00
2-2806	STATE TREASURER	0.00	0.00	0.00	0.00	0.00	0.00
2-3500	MEDICAL ASSISTANCE-(MATCHING)	0.00	0.00	0.00	0.00	0.00	0.00
2-3700	PURPLE PRIDE SCHOLARSHIP MATCH	0.00	0.00	0.00	0.00	0.00	0.00
2-4300	ECONOMIC DEVELOPMENT- ILA/PADD	788.48	788.48	788.48	788.48	788.48	788.48
2-4400	INTERGOVERNMENTAL PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
2-4401	RECLAMATION, CONSERVATION & DEV.	0.00	0.00	0.00	0.00	0.00	0.00
2-4404	SIOUX COUNTY HISTORICAL SOCIETY	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
2-4405	PLANNING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-4406	PREDATORY ANIMAL CONTROL	50,948.06	50,000.00	63,487.21	65,000.00	65,000.00	65,000.00
2-4408	AMBULANCE COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-4411	AREA AGENCY ON AGING COSTS-ILA	636.00	636.00	636.00	636.00	636.00	636.00
2-4413	ZONING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-4420	MENTAL HEALTH SERV. ACT COSTS-ILA	6,452.00	5,564.00	5,564.00	5,865.00	5,865.00	5,865.00
2-4421	MENTAL RETARDATION SERV. ACT COSTS	1,642.50	1,642.50	2,190.00	1,642.50	1,642.50	1,642.50
2-4428	LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00
2-4429	BOOKMOBILE	0.00	0.00	0.00	0.00	0.00	0.00
2-4430	PARKS & RECREATION-ILA	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-4434	CIVIL DEFENSE-ILA	20,375.00	22,167.00	22,687.02	22,687.02	22,687.02	22,687.02
2-4436	COMMUNITY ACTION PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
2-4442	COMMUNICATIONS CENTER	0.00	15,000.00	0.00	15,000.00	15,000.00	15,000.00
2-6900	JUDGMENTS	0.00	0.00	0.00	0.00	0.00	0.00
2-7200	ABANDONED CEMETERY MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-7300	CADASTRAL MAPS	0.00	0.00	0.00	0.00	0.00	0.00
2-7400	BUDGET ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-7700	SCHOOL REORGANIZATION COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-7800	SCHOOL REDISTRICTING	0.00	0.00	0.00	0.00	0.00	0.00
2-8000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
2-8800	JUVENILE DETENTION-ILA	0.00	0.00	0.00	0.00	0.00	0.00
2-8900	AUTOPSY COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	49,560.85	75,000.00	54.74	75,000.00	75,000.00	75,000.00
	Operating Expenses Totals	***272,831.08***	***334,122.98***	***233,068.51***	***349,944.00***	***349,944.00***	***349,944.00***

SIOUX COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	970	MISCELLANEOUS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0200	PHOTOCOPIER SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Equipment Rental						
4-0300	2007 BUDGET ADJUST TO TRSR BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT-PHOTOCOPIER	1,718.35	2,000.00	1,026.25	2,000.00	2,000.00	2,000.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-1201	SPRINKLER SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
5-9002	TRANSFER TO ASSESSOR	0.00	0.00	0.00	0.00	0.00	0.00
5-9003	TRANSFER FROM US ENTITLEMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-9004	TRANSFER TO EMPLOYMENT SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
5-9009	VOIDED CHECK PAID BY TRSR TO CLERK	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***1,718.35***	***2,000.00***	***1,026.25***	***2,000.00***	***2,000.00***	***2,000.00***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
7-0100	LATCF funds trsfr to Courthouse Blg Fund	140,802.18	0.00	0.00	0.00	0.00	0.00
7-0200	TRANSFER TO COURTHOUSE BLDG FUND	22,213.82	40,000.00	42,750.00	40,000.00	40,000.00	40,000.00
7-0400	TRANSFER TO ROAD & BRIDGE	635,000.00	706,099.36	465,000.00	1,073,549.38	929,150.38	929,150.38
7-0500	TRANSFER TO NOXIOUS WEED	105,000.00	176,361.49	108,000.00	180,876.80	101,964.80	101,964.80
7-0600	TRANSFER TO EMPLOYMENT SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
7-0700	TRANSFER TO INHERITANCE FUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0800	TRANSFER TO LIBRARY FUND	52,000.00	63,184.45	55,000.00	37,346.91	37,346.91	37,346.91
	Transfers Out Totals	***955,016.00***	***985,645.30***	***670,750.00***	***1,331,773.09***	***1,108,462.09***	***1,108,462.09***
0100-970 MISCELLANEOUS TOTAL		**1,272,119.14**	**1,396,504.91**	**944,480.36**	**1,778,788.43**	**1,555,477.43**	**1,555,477.43**
100 GENERAL TOTALS							
	TOTAL EXPENDITURES	2,365,970.88		2,047,905.96			
	TOTAL BUDGET OF EXPENDITURES		2,807,157.25		3,219,677.87	3,027,151.44	3,027,151.44
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		2,807,157.25		3,219,677.87	3,027,151.44	3,027,151.44

SIOUX COUNTY ROAD & BRIDGE

	Code	Description
Fund	0200	ROAD & BRIDGE
Function	705	ROAD & BRIDGE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0300	REGULAR TIME SALARY-EMPLOYEES	421,685.59	431,375.00	423,229.96	452,944.00	425,000.00	425,000.00
1-0301	REGULAR TIME SALARY-ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00
1-0302	REGULAR TIME SALARY-ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
1-0303	REGULAR TIME SALARY-MAINTENANCE	12,317.53	13,000.00	12,687.00	13,650.00	13,650.00	13,650.00
1-0304	REGULAR TIME SALARY-SHOP FOREMAN	0.00	0.00	0.00	0.00	48,000.00	48,000.00
1-0305	REGULAR TIME SALARY-CLERICAL	8,020.69	12,000.00	7,857.86	12,600.00	12,600.00	12,600.00
1-0306	REGULAR TIME SALARY-CUSTODIAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0401	SALARY-HWY SUPERINTENDENT	50,770.10	52,000.00	52,248.22	54,600.00	46,350.00	46,350.00
1-0403	PART-TIME SALARY-MAINTENANCE	6,249.16	10,000.00	5,134.01	10,500.00	10,500.00	10,500.00
1-0770	PANDEMIC CARE LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0800	INSURANCE PREMIUMS-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMAN'S COMPENSATION-COUNTY SHARE	22,445.42	25,000.00	26,767.50	26,250.00	26,250.00	26,250.00
1-0802	INSURANCE PREM.-HEALTH & ACCIDENT	172,129.65	190,000.00	184,412.22	199,500.00	199,500.00	199,500.00
1-0804	INSURANCE PREM.-LIFE	57.20	100.00	62.40	110.00	110.00	110.00
1-0901	COUNTY RETIREMENT-REGULAR	31,692.37	34,500.00	31,913.50	36,200.00	36,200.00	36,200.00
1-1000	SOCIAL SECURITY	27,651.68	32,000.00	27,543.97	33,600.00	33,600.00	33,600.00
1-1001	MEDICARE	6,466.96	7,500.00	6,441.75	7,880.00	7,880.00	7,880.00
1-1300	OTHER PERSONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***759,486.35***	***807,475.00***	***778,298.39***	***847,834.00***	***859,640.00***	***859,640.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	22.98	50.00	0.00	50.00	50.00	50.00
2-0200	TELEPHONE SERVICE	1,006.04	1,100.00	1,007.95	1,155.00	1,000.00	1,000.00
2-0400	RADIO REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-0500	UTILITIES	0.00	1,200.00	0.00	1,200.00	0.00	0.00
2-0501	LIGHTS	2,402.72	3,000.00	2,706.37	3,150.00	3,150.00	3,150.00
2-0502	WATER	632.00	700.00	597.00	735.00	735.00	735.00
2-0503	HEATING FUELS	11,566.31	15,000.00	11,605.52	15,750.00	15,000.00	15,000.00
2-0504	SEWER	240.00	250.00	240.00	270.00	270.00	270.00
2-0505	GARBAGE	812.80	1,000.00	895.65	1,050.00	1,050.00	1,050.00
2-0601	INSURANCE PREM.-GENERAL LIABILITY	50,095.00	53,000.00	50,527.00	55,650.00	53,000.00	53,000.00
2-0602	INSURANCE PREM.-PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0700	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	1,378.39	10,000.00	3,258.79	10,500.00	5,500.00	5,500.00
2-1400	ROAD EQUIPMENT REPAIR-PARTS	190,220.80	100,000.00	134,227.72	130,000.00	114,000.00	114,000.00

SIOUX COUNTY ROAD & BRIDGE

		Code	Description
	Fund	0200	ROAD & BRIDGE
	Function	705	ROAD & BRIDGE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-1500	ROAD EQUIPMENT REPAIR-LABOR	59,273.54	70,000.00	102,587.53	85,000.00	80,000.00	80,000.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	TRAVEL EXPENSES-MEALS	17.91	400.00	0.00	400.00	400.00	400.00
2-1702	TRAVEL EXPENSES-LODGING	1,690.15	2,000.00	1,196.36	2,000.00	2,000.00	2,000.00
2-1703	TRAVEL EXPENSES-COMMERCIAL	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	TRAVEL EXPENSES-MILEAGE	460.24	2,000.00	469.00	2,000.00	1,000.00	1,000.00
2-1801	DUES.,SUBS.,REG.,ETC...	2,115.02	2,500.00	2,104.90	2,625.00	2,500.00	2,500.00
2-2200	EXPRESS & FREIGHT	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONSULTING FEES	1,026.00	2,500.00	1,776.00	2,625.00	2,500.00	2,500.00
2-2563	HAULING MATERIALS/SUPPLIES-BY OTHER	48,785.25	30,000.00	5,017.81	31,500.00	31,500.00	31,500.00
2-2564	HAULING EQUIPMENT - BY OTHERS	3,580.00	4,000.00	0.00	4,000.00	0.00	0.00
2-9060	MISCELLANEOUS REFUND	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***375,325.15***	***298,700.00***	***318,217.60***	***349,660.00***	***313,655.00***	***313,655.00***
	Supplies and Materials						
3-0100	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0101	OFFICE SUPPLIES	2,248.57	3,000.00	448.81	3,150.00	2,000.00	2,000.00
3-0102	CHEMICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0103	JANITORIAL SUPPLIES	0.00	0.00	9.99	0.00	0.00	0.00
3-0104	TECHNICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0105	MEDICAL/HOSPITAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0106	SHOP SUPPLIES	3,600.35	5,000.00	3,723.77	5,250.00	4,000.00	4,000.00
3-0107	PLUMBING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0108	ELECTRICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0109	SHOP TOOLS	1,512.88	5,000.00	4,242.52	5,250.00	5,250.00	5,250.00
3-0110	SMALL TOOLS, ETC...	0.00	0.00	0.00	0.00	0.00	0.00
3-0200	MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
3-0201	ASPHALTIC	2,688.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
3-0202	GRAVEL & BORROW	149,999.68	203,000.00	2,131.52	233,000.00	233,000.00	233,000.00
3-0203	GRADER BLADES	9,148.98	10,000.00	9,669.98	10,500.00	10,000.00	10,000.00
3-0204	SNOW FENCE, ETC...	0.00	0.00	0.00	0.00	0.00	0.00
3-0205	CONCRETE, ETC...	1,480.00	1,800.00	0.00	1,800.00	1,800.00	1,800.00
3-0206	CULVERTS	13,575.41	12,000.00	175.03	12,600.00	9,100.00	9,100.00
3-0207	STEEL PRODUCTS - AUTOGATES	9,167.32	6,000.00	637.83	6,300.00	6,000.00	6,000.00
3-0208	LUMBER	42.00	1,000.00	25.80	1,000.00	1,000.00	1,000.00
3-0209	MACHINERY & EQUIPMENT FUEL	155,045.99	175,000.00	130,010.17	183,750.00	165,000.00	165,000.00
3-0210	MACHINERY & EQUIPMENT GREASE & OIL	13,303.58	13,000.00	6,783.93	13,650.00	10,000.00	10,000.00
3-0211	MACHINERY & EQUIPMENT TIRE/REPAIR	41,438.34	40,000.00	32,098.97	42,000.00	40,000.00	40,000.00

SIOUX COUNTY ROAD & BRIDGE

		Code	Description
	Fund	0200	ROAD & BRIDGE
	Function	705	ROAD & BRIDGE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0212	EQUIPMENT REPAIRS-COMMERCIAL	0.00	0.00	0.00	0.00	0.00	0.00
3-0300	TRAFFIC CONTROL	12,000.00	4,000.00	0.00	4,000.00	3,000.00	3,000.00
3-0301	SIGNS	0.00	0.00	27.00	1,000.00	2,000.00	2,000.00
3-0302	SIGN POSTS	0.00	0.00	0.00	0.00	0.00	0.00
3-0303	GUARD RAILS & POSTS	0.00	2,000.00	0.00	2,000.00	0.00	0.00
3-0304	GUIDE POSTS & DELINEATORS	0.00	0.00	0.00	0.00	0.00	0.00
3-0305	SIGNALS	0.00	0.00	0.00	0.00	0.00	0.00
3-0306	PAVEMENT MARKINGS	0.00	0.00	0.00	0.00	0.00	0.00
3-0307	HIGHWAY LIGHTING	0.00	0.00	0.00	0.00	0.00	0.00
3-0308	FLARES, FLAGS & BARRICADES	0.00	0.00	0.00	0.00	0.00	0.00
3-0400	MISCELLANEOUS	2,014.92	7,500.00	1,460.28	7,875.00	3,875.00	3,875.00
	Supplies and Materials Totals	***417,266.02***	***490,300.00***	***191,445.60***	***535,125.00***	***498,025.00***	***498,025.00***
	Equipment Rental						
4-0100	EQUIPMENT RENTAL-ROAD	31,072.25	20,000.00	11,769.50	21,000.00	15,000.00	15,000.00
4-0200	EQUIPMENT RENTAL-OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
4-0400	LAND RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
4-0500	BUILDING/FACILITIES RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***31,072.25***	***20,000.00***	***11,769.50***	***21,000.00***	***15,000.00***	***15,000.00***
	Capital Outlay						
5-0100	LAND	0.00	0.00	0.00	0.00	0.00	0.00
5-0101	RIGHT-OF-WAY	0.00	0.00	0.00	0.00	0.00	0.00
5-0102	EASEMENT & OTHER	0.00	0.00	0.00	0.00	0.00	0.00
5-0200	BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00
5-0300	MACHINERY & EQUIPMENT	0.00	100,000.00	104,743.30	139,650.00	85,000.00	85,000.00
5-0301	TRAILER	0.00	0.00	0.00	0.00	0.00	0.00
5-0302	PICKUPS	0.00	0.00	0.00	0.00	0.00	0.00
5-0303	TRUCKS	28,025.00	80,000.00	85,940.00	49,350.00	27,000.00	27,000.00
5-0304	INDUSTRIAL TRACTORS	0.00	0.00	0.00	0.00	0.00	0.00
5-0306	LOADERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0308	SNOW MOVING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0309	STREET SWEEPERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0310	ASPHALT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0313	ROAD SURFACING EQUIP.-ROCK SCREENER	0.00	0.00	0.00	0.00	0.00	0.00
5-0400	ENGINEERING & TECHNICAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0600	SPRAYING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00

SIOUX COUNTY ROAD & BRIDGE

		Code	Description
	Fund	0200	ROAD & BRIDGE
	Function	705	ROAD & BRIDGE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
5-1100	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1200	HWY ROADS & STREET FEMA MITIGATION	0.00	0.00	0.00	0.00	0.00	0.00
5-1201	ARMOR COATING	0.00	0.00	0.00	0.00	0.00	0.00
5-1202	GRADING	0.00	0.00	0.00	0.00	0.00	0.00
5-1203	STORM SEWER	0.00	0.00	0.00	0.00	0.00	0.00
5-1204	CURB & GUTTER	0.00	0.00	0.00	0.00	0.00	0.00
5-1205	BITUMINOUS SURFACING	0.00	0.00	0.00	0.00	0.00	0.00
5-1206	CONCRETE SURFACING	0.00	0.00	0.00	0.00	0.00	0.00
5-1207	STRUCTURE, PIPES & CULVERTS	0.00	0.00	0.00	0.00	0.00	0.00
5-1208	SIDEWALK	0.00	0.00	0.00	0.00	0.00	0.00
5-1209	TRAFFIC SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
5-1210	STREET SERVICES-COUNTY	0.00	0.00	0.00	0.00	0.00	0.00
5-1211	BRIDGES	0.00	0.00	0.00	0.00	0.00	0.00
5-1212	WATERSHED PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
5-1213	NUNN-NIOBRARA	0.00	0.00	0.00	0.00	0.00	0.00
5-1214	WARBONNET	0.00	0.00	0.00	0.00	0.00	0.00
5-1215	ANTELOPE	0.00	0.00	0.00	0.00	0.00	0.00
5-1216	BODARC/HAT CREEK	0.00	0.00	0.00	0.00	0.00	0.00
5-1300	SPECIAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
5-1301	LEGAL	0.00	0.00	0.00	0.00	0.00	0.00
5-1302	SPECIAL FEES-ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
5-1303	SPECIAL FEES-ARCHITECTURAL	0.00	0.00	0.00	0.00	0.00	0.00
5-1304	SPECIAL FEES-SURVEYOR	0.00	2,000.00	0.00	2,100.00	2,000.00	2,000.00
5-1305	SPECIAL FEES-ENGINEERING TESTING	0.00	0.00	0.00	0.00	0.00	0.00
5-1306	SPECIAL FEES-CONSULTANT MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1307	ADVERTISEMENT FOR BIDS	0.00	0.00	0.00	0.00	0.00	0.00
5-1308	BRIDGE INSPECTIONS	6,019.85	3,000.00	1,800.00	12,500.00	12,500.00	12,500.00
5-1309	DATA PROCESSING SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
5-1400	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
5-1401	MISC.-REPAYMENT TO STATE OF NE	0.00	0.00	0.00	0.00	0.00	0.00
5-9002	TRANSFER OF FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***34,044.85***	***185,000.00***	***192,483.30***	***203,600.00***	***126,500.00***	***126,500.00***
	Debt Service						
6-0100	PRINCIPAL RETIREMENT	65,946.83	89,000.00	65,946.84	89,000.00	89,000.00	89,000.00
6-0200	INTEREST PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service Totals	***65,946.83***	***89,000.00***	***65,946.84***	***89,000.00***	***89,000.00***	***89,000.00***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00

SIOUX COUNTY ROAD & BRIDGE

		Code	Description
	Fund	0200	ROAD & BRIDGE
	Function	705	ROAD & BRIDGE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
7-0100	LOCAL MATCH TO GEN FUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER-FUND TO SP ROAD FUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0400	TRANSFER TO SPECIAL ROAD FUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0500	TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
7-2906	REFUND OVER STATE EMERGENCY MONEY	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Unknown Type						
9-0500	TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0200-705 ROAD & BRIDGE TOTAL		**1,683,141.45**	**1,890,475.00**	**1,558,161.23**	**2,046,219.00**	**1,901,820.00**	**1,901,820.00**
200 ROAD & BRIDGE TOTALS							
	TOTAL EXPENDITURES	1,683,141.45		1,558,161.23			
	TOTAL BUDGET OF EXPENDITURES		1,890,475.00		2,046,219.00	1,901,820.00	1,901,820.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,890,475.00		2,046,219.00	1,901,820.00	1,901,820.00

SIOUX COUNTY FEDERAL FUNDS PURCHASE PROGRAM

	Code	Description
Fund	0650	FEDERAL FUNDS PURCHASE PROGRAM
Function	706	ROAD/BRIDGE BUYBACK PROGRAM

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0202	STREET BUYBACK	0.00	0.00	0.00	0.00	0.00	0.00
3-0203	STREET BUYBACK	59,167.29	208,524.40	87,106.52	168,680.76	168,680.76	168,680.76
3-0215	BRIDGE BUYBACK	0.00	40,000.00	0.00	85,606.95	85,606.95	85,606.95
	Supplies and Materials Totals	***59,167.29***	***248,524.40***	***87,106.52***	***254,287.71***	***254,287.71***	***254,287.71***
0650-706 ROAD/BRIDGE BUYBACK PROGRAM TOTAL		**59,167.29**	**248,524.40**	**87,106.52**	**254,287.71**	**254,287.71**	**254,287.71**
650 FEDERAL FUNDS PURCHASE PROGRAM TOTALS							
	TOTAL EXPENDITURES	59,167.29		87,106.52			
	TOTAL BUDGET OF EXPENDITURES		248,524.40		254,287.71	254,287.71	254,287.71
	NECESSARY CASH RESERVE		90,000.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		338,524.40		254,287.71	254,287.71	254,287.71

SIOUX COUNTY SPECIAL ROAD

	Code	Description
Fund	0700	SPECIAL ROAD
Function	705	SPECIAL ROAD

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0105	MACHINE	0.00	0.00	0.00	0.00	0.00	0.00
3-0201	ASPHALTIC	300,000.00	342.14	0.00	342.14	342.14	342.14
	Supplies and Materials Totals	***300,000.00***	***342.14***	***0.00***	***342.14***	***342.14***	***342.14***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INT FND TSFR TO ROAD & BRIDGE	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0700-705 SPECIAL ROAD TOTAL		**300,000.00**	**342.14**	**0.00**	**342.14**	**342.14**	**342.14**
700 SPECIAL ROAD TOTALS							
	TOTAL EXPENDITURES	300,000.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		342.14		342.14	342.14	342.14
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		342.14		342.14	342.14	342.14

SIOUX COUNTY VIST. PROMOTIONS

		Code	Description
	Fund	0990	VIST. PROMOTIONS
	Function	879	VIST. PROMOTIONS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0201	TRANSFER INTER FUND	0.00	0.00	0.00	0.00	0.00	0.00
2-2001	TOURISM PROMOTION	2,755.92	2,534.33	2,364.71	3,224.86	3,224.86	3,224.86
	Operating Expenses Totals	***2,755.92***	***2,534.33***	***2,364.71***	***3,224.86***	***3,224.86***	***3,224.86***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
7-0100	LOCAL MATCH TO FUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER-FUND TO FUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0201	TRANSFER INTER FUND (DRUG)	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0990-879 VIST. PROMOTIONS TOTAL		**2,755.92**	**2,534.33**	**2,364.71**	**3,224.86**	**3,224.86**	**3,224.86**
990 VIST. PROMOTIONS TOTALS							
	TOTAL EXPENDITURES	2,755.92		2,364.71			
	TOTAL BUDGET OF EXPENDITURES		2,534.33		3,224.86	3,224.86	3,224.86
	NECESSARY CASH RESERVE		2,000.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		4,534.33		3,224.86	3,224.86	3,224.86

SIOUX COUNTY VISITOR IMPROVEMENT GRANT FUND

	Code	Description
Fund	0995	VISITOR IMPROVEMENT GRANT FUND
Function	879	VISITOR IMPROVEMENT FUND GRANT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2001	VISITOR IMPROVEMENT FUND	2,474.04	2,817.56	1,762.17	4,110.63	4,110.63	4,110.63
	Operating Expenses Totals	***2,474.04***	***2,817.56***	***1,762.17***	***4,110.63***	***4,110.63***	***4,110.63***
0995-879 VISITOR IMPROVEMENT FUND GRANT TOTAL		**2,474.04**	**2,817.56**	**1,762.17**	**4,110.63**	**4,110.63**	**4,110.63**
995 VISITOR IMPROVEMENT GRANT FUND TOTALS							
	TOTAL EXPENDITURES	2,474.04		1,762.17			
	TOTAL BUDGET OF EXPENDITURES		2,817.56		4,110.63	4,110.63	4,110.63
	NECESSARY CASH RESERVE		2,000.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		4,817.56		4,110.63	4,110.63	4,110.63

SIOUX COUNTY ROD PRESERVATION & MODERNIZATION

					Code	Description
				Fund	1150	ROD PRESERVATION & MODERNIZATION
				Function	604	P & M FUND
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0101	P & M OFFICE SUPPLIES	4,475.84	8,129.32	5,264.50	4,051.32	4,051.32	4,051.32
	Supplies and Materials Totals	***4,475.84***	***8,129.32***	***5,264.50***	***4,051.32***	***4,051.32***	***4,051.32***
1150-604 P & M FUND TOTAL		**4,475.84**	**8,129.32**	**5,264.50**	**4,051.32**	**4,051.32**	**4,051.32**
1150 ROD PRESERVATION & MODERNIZATION TOTALS							
	TOTAL EXPENDITURES	4,475.84		5,264.50			
	TOTAL BUDGET OF EXPENDITURES		8,129.32		4,051.32	4,051.32	4,051.32
	NECESSARY CASH RESERVE		1,000.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		9,129.32		4,051.32	4,051.32	4,051.32

SIOUX COUNTY EMP. SECURITY

					Code	Description
				Fund	1200	EMP. SECURITY
				Function	950	EMP. SECURITY

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	7,500.00	0.00	7,500.00	7,500.00	7,500.00
	Personal Services Totals	***0.00***	***7,500.00***	***0.00***	***7,500.00***	***7,500.00***	***7,500.00***
	Operating Expenses						
2-9000	UNEMPLOYMENT PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
7-0100	LOCAL MATCH TO FUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER-FUND TO FUND	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
1200-950 EMP. SECURITY TOTAL		**0.00**	**7,500.00**	**0.00**	**7,500.00**	**7,500.00**	**7,500.00**
1200 EMP. SECURITY TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		7,500.00		7,500.00	7,500.00	7,500.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		7,500.00		7,500.00	7,500.00	7,500.00

SIOUX COUNTY RELIEF

		Code	Description
	Fund	1500	RELIEF
	Function	801	RELIEF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0300	REGULAR TIME SALARY-REGULAR	0.00	0.00	0.00	0.00	0.00	0.00
1-0301	REGULAR TIME SALARY-ADMINISTRATIVE	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0307	REGULAR TIME SALARY-MEDICAL/HEALTH	0.00	0.00	0.00	0.00	0.00	0.00
1-0310	INCOME MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0311	SOCIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
1-0400	PART-TIME SALARY-EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0.00
1-0401	PART-TIME SALARY-ADMINISTRATIVE	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART-TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0407	PART-TIME SALARY-MEDICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0410	INCOME MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0411	SOCIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	INSURANCE PREM.-HEALTH & ACCIDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0803	INSURANCE PREM.-LIFE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	COUNTY RETIREMENT-REGULAR	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
1-1001	MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0500	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	LIGHTS	0.00	0.00	0.00	0.00	0.00	0.00
2-0502	WATER	0.00	0.00	0.00	0.00	0.00	0.00
2-0503	HEATING FUELS	0.00	0.00	0.00	0.00	0.00	0.00
2-0601	INSURANCE PREM.-GENERAL LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00
2-0602	INSURANCE PREM.-PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0700	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	TRAVEL EXPENSES-MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	TRAVEL EXPENSES-LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	TRAVEL EXPENSES-MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES.,SUBS.,REG.,ETC...	0.00	0.00	0.00	0.00	0.00	0.00

SIOUX COUNTY RELIEF

					Code	Description
				Fund	1500	RELIEF
				Function	801	RELIEF
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-3000	MEDICAL & HOSPITAL-CLIENT SERVICE	0.00	31,114.36	0.00	31,114.36	31,114.36	31,114.36
2-3010	DOMESTIC ABUSE	0.00	0.00	0.00	0.00	0.00	0.00
2-3020	STATUS OFFENDERS	0.00	0.00	0.00	0.00	0.00	0.00
2-3050	EMERGENCY RELIEF	0.00	1,750.00	0.00	1,750.00	1,750.00	1,750.00
2-3100	PROVISIONS & CLOTHING-CLIENT SERV.	0.00	0.00	0.00	0.00	0.00	0.00
2-3200	RENT FUEL-CLIENT SERVICES	0.00	500.00	0.00	500.00	500.00	500.00
2-3300	PERSONAL SUPPLIES-CLIENT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-3400	COUNTY BURIALS	0.00	0.00	0.00	0.00	0.00	0.00
2-4413	DAY CARE COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***33,364.36***	***0.00***	***33,364.36***	***33,364.36***	***33,364.36***
	Supplies and Materials						
3-0100	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0104	TECHNICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0116	DUPLICATING PAPER/CHEMICALS	0.00	0.00	0.00	0.00	0.00	0.00
3-0117	MICROFILM/CHEMICALS	0.00	0.00	0.00	0.00	0.00	0.00
3-0118	STATIONERY/ENVELOPES	0.00	0.00	0.00	0.00	0.00	0.00
3-0123	SOCIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
3-0124	PROGRAM SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
7-0100	LOCAL MATHC TO FUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER-FUND FROM INHE FUND	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
1500-801 RELIEF TOTAL		**0.00**	**33,364.36**	**0.00**	**33,364.36**	**33,364.36**	**33,364.36**
1500 RELIEF TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		33,364.36		33,364.36	33,364.36	33,364.36
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00

SIOUX COUNTY RELIEF

		Code	Description
	Fund	1500	RELIEF
	Function	801	RELIEF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	TOTAL REQUIREMENTS		33,364.36		33,364.36	33,364.36	33,364.36

SIOUX COUNTY LIBRARY

		Code	Description
	Fund	2000	LIBRARY
	Function	860	LIBRARY

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0305	SALARY - DIRECTOR	21,194.12	22,680.00	22,236.49	23,000.00	23,000.00	23,000.00
1-0405	PART-TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	INSURANCE - WORK COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	COUNTY RETIREMENT - REGULAR	1,430.60	1,500.00	1,500.97	1,600.00	1,600.00	1,600.00
1-1000	SOCIAL SECURITY	1,314.04	1,400.00	1,406.67	1,500.00	1,500.00	1,500.00
1-1001	MEDICARE	307.30	350.00	294.42	350.00	350.00	350.00
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***24,246.06***	***25,930.00***	***25,438.55***	***26,450.00***	***26,450.00***	***26,450.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE	792.73	900.00	904.01	975.00	975.00	975.00
2-0501	UTILITY -ELECTRICITY	2,013.70	2,700.00	2,158.98	2,700.00	2,700.00	2,700.00
2-0502	UTILITY - WATER	687.00	750.00	724.75	750.00	750.00	750.00
2-0504	UTILITY - SEWER	245.00	400.00	344.25	400.00	400.00	400.00
2-0505	UTILITY - GARBAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0601	INSURANCE - WORK COMP	0.00	0.00	0.00	0.00	0.00	0.00
2-0602	INSURANCE - PHYSICAL DAMAGE	1,898.00	2,000.00	2,669.00	3,000.00	3,000.00	3,000.00
2-1001	LIBRARY FOUNDATION	2,635.57	8,200.00	10,687.40	4,000.00	4,000.00	4,000.00
2-1100	COMPUTER SOFTWARE/EQUIPMENT	126.59	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1200	EQUIPMENT REPAIR	390.00	2,000.00	502.49	2,000.00	2,000.00	2,000.00
2-1300	BUILDING REPAIR	4,487.50	5,000.00	3,661.00	5,000.00	5,000.00	5,000.00
2-1800	DUES & SUBSCRIPTIONS	688.05	800.00	721.71	800.00	800.00	800.00
2-2000	PRINTING AND PUBLICATION	238.29	300.00	43.86	300.00	300.00	300.00
2-4400	INTERGOVERNMENTAL PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
2-4401	TEXTBOOK LIBRARY RES.	0.00	0.00	0.00	0.00	0.00	0.00
2-4428	LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00
2-4429	BOOKMOBILE	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	INTERNET FEES	719.40	800.00	719.40	800.00	800.00	800.00
	Operating Expenses Totals	***14,921.83***	***24,850.00***	***23,136.85***	***21,725.00***	***21,725.00***	***21,725.00***
	Supplies and Materials						
3-0101	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0103	SUPPLIES-JANITORIAL	591.99	700.00	309.06	700.00	700.00	700.00
3-0106	SUPPLIES-LIBRAY BOOKS/MAGAZINES	7,163.51	7,500.00	5,278.09	6,000.00	6,000.00	6,000.00
3-0108	SUPPLIES - ELECTRICAL	0.00	0.00	0.00	0.00	0.00	0.00
3-0114	OFFICE SUPPLIES	530.49	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
3-0119	SUPPLIES - BUILDING	670.05	700.00	594.55	700.00	700.00	700.00
3-0150	GRANTS & GIFTS	920.00	8,000.00	736.00	7,000.00	7,000.00	7,000.00
3-0209	SUPPLIES - SPECIAL PROGRAMS	1,041.47	1,100.00	662.57	1,100.00	1,100.00	1,100.00

SIOUX COUNTY LIBRARY

		Code	Description
	Fund	2000	LIBRARY
	Function	860	LIBRARY

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials Totals	***10,917.51***	***19,000.00***	***8,580.27***	***16,500.00***	***16,500.00***	***16,500.00***
	Capital Outlay						
5-0600	BUILDING REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-0800	ADJ CLK TO MATCH TRSR (.32 DIF)	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
7-0100	ADJ PRIOR YR BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	TRANSFER FROM GEN FOUNDATION	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2000-860 LIBRARY TOTAL		**50,085.40**	**69,780.00**	**57,155.67**	**64,675.00**	**64,675.00**	**64,675.00**
2000 LIBRARY TOTALS							
	TOTAL EXPENDITURES	50,085.40		57,155.67			
	TOTAL BUDGET OF EXPENDITURES		69,780.00		64,675.00	64,675.00	64,675.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		69,780.00		64,675.00	64,675.00	64,675.00

SIOUX COUNTY SX CO US ENTITLEMENT

	Code	Description
Fund	2502	SX CO US ENTITLEMENT
Function	705	SX CO US ENTITLEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Transfers Out						
7-0100	INTER-FUND TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER-FUND TO GEN FUND	241,278.00	253,000.00	253,000.00	267,426.00	267,426.00	267,426.00
	Transfers Out Totals	***241,278.00***	***253,000.00***	***253,000.00***	***267,426.00***	***267,426.00***	***267,426.00***
2502-705 SX CO US ENTITLEMENT TOTAL		**241,278.00**	**253,000.00**	**253,000.00**	**267,426.00**	**267,426.00**	**267,426.00**
2502 SX CO US ENTITLEMENT TOTALS							
	TOTAL EXPENDITURES	241,278.00		253,000.00			
	TOTAL BUDGET OF EXPENDITURES		253,000.00		267,426.00	267,426.00	267,426.00
	NECESSARY CASH RESERVE		250,000.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		503,000.00		267,426.00	267,426.00	267,426.00

SIOUX COUNTY NOXIOUS WEED CONTROL GRANT FUND

	Code	Description
Fund	2505	NOXIOUS WEED CONTROL GRANT FUND
Function	733	NOXIOUS WEED GRANT FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0600	NOXIOUS WEED GRANT FUND TRFR -5400	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2505-733 NOXIOUS WEED GRANT FUND TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2505 NOXIOUS WEED CONTROL GRANT FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		0.00	0.00	0.00

SIOUX COUNTY ARPA FUNDS

		Code	Description
	Fund	2580	ARPA FUNDS
	Function	971	ARPA FUNDS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9100	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	FUND TRANSFER	187,142.51	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***187,142.51***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2580-971 ARPA FUNDS TOTAL		**187,142.51**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2580 ARPA FUNDS TOTALS							
	TOTAL EXPENDITURES	187,142.51		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		0.00	0.00	0.00

SIOUX COUNTY INHERITANCE

		Code	Description
	Fund	2700	INHERITANCE
	Function	600	INHERITANCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2400	ATTORNEY FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2510	APPRAISER FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-9060	MISCELLANEOUS REFUNDS - COURT ORDER	0.00	0.00	2,108.10	0.00	0.00	0.00
2-9900	MISCELLANEOUS EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***2,108.10***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
7-0100	LOCAL MATCH TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER-FUND TO INST FUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0300	INTER-FUND TO CO. ROAD FUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0400	TRANSFER-RELIEF	0.00	0.00	0.00	0.00	0.00	0.00
7-0500	LOCAL MATCH TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0600	TRANSFER VET AID	0.00	0.00	0.00	0.00	0.00	0.00
7-0700	TRANSFER TO GENERAL	200,000.00	311,083.93	0.00	390,244.53	390,244.53	390,244.53
	Transfers Out Totals	***200,000.00***	***311,083.93***	***0.00***	***390,244.53***	***390,244.53***	***390,244.53***
2700-600 INHERITANCE TOTAL		**200,000.00**	**311,083.93**	**2,108.10**	**390,244.53**	**390,244.53**	**390,244.53**
2700 INHERITANCE TOTALS							
	TOTAL EXPENDITURES	200,000.00		2,108.10			
	TOTAL BUDGET OF EXPENDITURES		311,083.93		390,244.53	390,244.53	390,244.53
	NECESSARY CASH RESERVE		50,000.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		361,083.93		390,244.53	390,244.53	390,244.53

SIOUX COUNTY COURTHOUSE BUILDING FUND

		Code	Description
	Fund	4000	COURTHOUSE BUILDING FUND
	Function	641	COURTHOUSE IMPROVEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0220	COURTHOUSE BUILDING FUND	346,402.56	55,213.71	54,988.09	40,225.62	40,225.62	40,225.62
	Operating Expenses Totals	***346,402.56***	***55,213.71***	***54,988.09***	***40,225.62***	***40,225.62***	***40,225.62***
4000-641 COURTHOUSE IMPROVEMENT TOTAL		**346,402.56**	**55,213.71**	**54,988.09**	**40,225.62**	**40,225.62**	**40,225.62**
4000 COURTHOUSE BUILDING FUND TOTALS							
	TOTAL EXPENDITURES	346,402.56		54,988.09			
	TOTAL BUDGET OF EXPENDITURES		55,213.71		40,225.62	40,225.62	40,225.62
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		55,213.71		40,225.62	40,225.62	40,225.62

SIOUX COUNTY NOXIOUS WEED

	Code	Description
Fund	5400	NOXIOUS WEED
Function	733	NOXIOUS WEED

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARIES	42,499.86	43,775.00	42,519.02	43,775.00	15,000.00	15,000.00
1-0101	BOARD MEMBERS SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0102	PT-TIME WEED SPRAYER	8,843.50	9,280.00	8,163.50	9,280.00	6,000.00	6,000.00
1-0301	REGULAR TIME SALARY-ADMINISTRATIVE	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0308	REGULAR TIME SALARY-SPRAYING	0.00	0.00	0.00	0.00	0.00	0.00
1-0401	PART-TIME ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART-TIME CLERICAL	0.00	0.00	0.00	2,650.00	0.00	0.00
1-0408	PART-TIME SALARY-SPRAYING	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMAN'S COMPENSATION-COUNTY SHARE	2,759.64	5,000.00	3,489.00	5,250.00	2,000.00	2,000.00
1-0802	INSURANCE PREM.-HEALTH & ACCIDENT	23,611.32	26,891.88	22,409.90	28,236.00	0.00	0.00
1-0803	LIFE INSURANCE PREMIUM	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	INSURANCE PREM.-LIFE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	COUNTY RETIREMENT-REGULAR	3,465.66	3,581.00	3,421.04	3,760.00	1,200.00	1,200.00
1-1000	SOCIAL SECURITY	2,792.69	3,289.00	2,774.11	3,453.00	1,200.00	1,200.00
1-1001	MEDICARE	653.14	769.00	648.80	808.00	500.00	500.00
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***84,625.81***	***92,585.88***	***83,425.37***	***97,212.00***	***25,900.00***	***25,900.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	1,006.10	1,100.00	1,007.98	1,155.00	1,155.00	1,155.00
2-0400	RADIO REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-0500	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	LIGHTS	0.00	0.00	0.00	0.00	0.00	0.00
2-0502	WATER	0.00	0.00	0.00	0.00	0.00	0.00
2-0503	HEATING FUELS	0.00	0.00	0.00	0.00	0.00	0.00
2-0504	SEWER	0.00	0.00	0.00	0.00	0.00	0.00
2-0505	GARBAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0601	INSURANCE PREM.-GENERAL LIABILITY	3,376.00	3,400.00	3,956.00	3,570.00	3,570.00	3,570.00
2-0602	INSURANCE PREM.-PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0700	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	0.00	34,000.00	335.00	35,700.00	35,700.00	35,700.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1601	EQUIPMENT REPAIR-CARS	0.00	0.00	0.00	0.00	0.00	0.00

SIOUX COUNTY NOXIOUS WEED

		Code	Description
	Fund	5400	NOXIOUS WEED
	Function	733	NOXIOUS WEED

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-1602	PICKUP REPAIR	401.79	2,000.00	394.60	2,100.00	2,100.00	2,100.00
2-1603	TRUCK REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1630	SPRAYING EQUIPMENT REPAIR	51.55	500.00	0.00	525.00	525.00	525.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	TRAVEL EXPENSES-MEALS	133.82	300.00	46.29	315.00	315.00	315.00
2-1702	TRAVEL EXPENSES-LODGING	678.25	700.00	269.90	735.00	735.00	735.00
2-1704	TRAVEL EXPENSES-MILEAGE	1,455.62	1,500.00	1,130.04	1,575.00	1,575.00	1,575.00
2-1801	DUES.,SUBS.,REG.,ETC...	635.00	700.00	594.60	735.00	735.00	735.00
2-1804	MACHINE HIRE-FROM OTHERS	50.00	1,050.00	300.00	1,100.00	1,100.00	1,100.00
2-1805	PERSONAL SAFETY EQUIPMENT	31.98	150.00	22.28	160.00	160.00	160.00
2-2000	PRINTING & PUBLISHING	531.50	550.00	544.00	580.00	580.00	580.00
2-2200	EXPRESS & FREIGHT	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS-PRIDE BIO CONTROL	1,500.00	3,000.00	0.00	3,150.00	3,150.00	3,150.00
	Operating Expenses Totals	***9,851.61***	***48,950.00***	***8,600.69***	***51,400.00***	***51,400.00***	***51,400.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	908.54	1,000.00	586.99	1,050.00	1,050.00	1,050.00
3-0102	CHEMICAL SUPPLIES	12,513.85	20,000.00	10,951.95	21,000.00	21,000.00	21,000.00
3-0103	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0106	SHOP SUPPLIES	629.22	1,000.00	419.56	1,050.00	1,050.00	1,050.00
3-0209	MACHINE & EQUIPMENT FUEL	4,470.70	7,000.00	4,819.35	7,350.00	5,000.00	5,000.00
3-0210	MACHINE & EQUIPMENT GREASE/OIL	0.00	0.00	0.00	0.00	0.00	0.00
3-0211	MACHINE & EQUIPMENT TIRES/REPAIR	913.50	1,000.00	52.50	1,050.00	1,050.00	1,050.00
3-0212	EQUIPMENT REPAIRS-COMMERCIAL	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***19,435.81***	***30,000.00***	***16,830.35***	***31,500.00***	***29,150.00***	***29,150.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
4-0305	EQUIPMENT RENTAL-SPRAYING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
4-0500	BUILDING/FACILITIES RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
4-0501	REFUND TAX	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0200	BUILDING	0.00	0.00	10,773.62	0.00	0.00	0.00
5-0300	MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0302	PICKUPS	0.00	5,000.00	0.00	5,250.00	0.00	0.00
5-0303	TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00
5-0311	MAPPING EQUIPMENT	137.93	300.00	94.43	315.00	315.00	315.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0600	SPRAYING EQUIPMENT	1,208.90	2,000.00	1,418.48	2,100.00	2,100.00	2,100.00

SIOUX COUNTY NOXIOUS WEED

	Code	Description
Fund	5400	NOXIOUS WEED
Function	733	NOXIOUS WEED

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-1300	SPECIAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***1,346.83***	***7,300.00***	***12,286.53***	***7,665.00***	***2,415.00***	***2,415.00***
	Transfers Out						
7-0000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
7-0100	LOCAL MATCH TO FUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0150	REFUND PRIOR YEARS	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
7-0500	TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
5400-733 NOXIOUS WEED TOTAL		**115,260.06**	**178,835.88**	**121,142.94**	**187,777.00**	**108,865.00**	**108,865.00**
5400 NOXIOUS WEED TOTALS							
	TOTAL EXPENDITURES	115,260.06		121,142.94			
	TOTAL BUDGET OF EXPENDITURES		178,835.88		187,777.00	108,865.00	108,865.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		178,835.88		187,777.00	108,865.00	108,865.00

SIOUX COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	GENERAL
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**393,399.49**	**469,134.91**	**469,134.91**	**464,188.75**	**464,188.75**	**464,188.75**
	Taxes						
300-00	PROPERTY TAXES	1,407,195.34	1,555,333.33	1,346,122.21	1,876,213.51	1,683,687.08	1,683,687.08
304-00	MOTOR VEHICLE TAX	86,980.34	85,000.00	89,856.29	85,000.00	85,000.00	85,000.00
	Taxes Totals	***1,494,175.68***	***1,640,333.33***	***1,435,978.50***	***1,961,213.51***	***1,768,687.08***	***1,768,687.08***
	Licenses and Permits						
325-01	BUILDING PERMITS	15,000.00	2,000.00	1,275.00	2,000.00	2,000.00	2,000.00
	Licenses and Permits Totals	***15,000.00***	***2,000.00***	***1,275.00***	***2,000.00***	***2,000.00***	***2,000.00***
	Intergovernmental Federal						
330-30	CRIME COMMISSION	3,500.00	0.00	0.00	0.00	0.00	0.00
339-01	LATCF Funds	140,802.18	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***144,302.18***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION ALLOCATION 1	4,181.38	0.00	4,959.46	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	163,623.32	0.00	198,783.48	0.00	0.00	0.00
345-02	INSURANCE TAX ALLOCATION	4,009.54	3,500.00	4,229.66	4,000.00	4,000.00	4,000.00
345-03	AIRLINE TAX ALLOCATION	1,374.67	1,200.00	1,044.52	1,200.00	1,200.00	1,200.00
346-01	PRO-RATE MOTOR VEHICLE FLEET TAX	2,490.95	2,500.00	2,493.70	2,500.00	2,500.00	2,500.00
346-02	CARLINE TAX ALLOCATION	4,820.50	5,000.00	4,451.48	4,500.00	4,500.00	4,500.00
	Intergovernmental State Totals	***180,500.36***	***12,200.00***	***215,962.30***	***12,200.00***	***12,200.00***	***12,200.00***
	Other Intergovernmental						
353-01	IN LIEU OF TAXES-1957 & PRIOR	5.08	5.08	5.08	5.08	5.08	5.08
	Other Intergovernmental Totals	***5.08***	***5.08***	***5.08***	***5.08***	***5.08***	***5.08***
	County Treasurer						
360-01	DRIVERS LICENSE FEES	179.25	200.00	208.50	200.00	200.00	200.00
360-04	REDEMPTION FEES	242.00	100.00	440.00	200.00	200.00	200.00
360-05	DISTRESS WARRANT FEES	230.57	200.00	153.18	200.00	200.00	200.00
360-06	TAX SALE FEES	705.00	200.00	110.00	200.00	200.00	200.00
360-07	ADVERTISING FEES	590.00	200.00	205.00	200.00	200.00	200.00
360-09	FILING FEES-POLITICAL CANDIDATES	139.92	0.00	0.00	0.00	0.00	0.00
361-01	HOMESTEAD EXEMPTION COMMISSIONS	246.98	250.00	272.57	250.00	250.00	250.00
361-02	PROPERTY TAX RELIEF COMMISSION	8,485.18	8,000.00	9,615.76	8,500.00	8,500.00	8,500.00
361-03	SALES TAX COMMISSIONS	2,891.43	2,500.00	2,950.40	3,000.00	3,000.00	3,000.00
361-08	MOTOR VEHICLE FEES	14,081.14	14,000.00	12,140.05	14,000.00	14,000.00	14,000.00
363-01	PROPERTY TAX COMMISSIONS	62,342.29	57,000.00	46,507.04	50,000.00	50,000.00	50,000.00
363-02	SPECIAL ASSESSMENT TAX COMMISSION	7.42	0.00	5.22	0.00	0.00	0.00
363-04	PID COMMISSIONS	47.76	0.00	125.62	0.00	0.00	0.00
	County Treasurer Totals	***90,188.94***	***82,650.00***	***72,733.34***	***76,750.00***	***76,750.00***	***76,750.00***
	County Clerk						

SIOUX COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	GENERAL
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
371-03	MISCELLANEOUS FEES-COUNTY CLERK	12.00	0.00	16.00	0.00	0.00	0.00
371-05	MARRIAGE LICENSE	150.00	50.00	50.00	50.00	50.00	50.00
	County Clerk Totals	***162.00***	***50.00***	***66.00***	***50.00***	***50.00***	***50.00***
	Clerk of the District Court						
380-01	FILING FEES-DISTRICT COURT	245.00	500.00	741.00	500.00	500.00	500.00
380-05	CLERK OF DIST.CRT.-MISC.FEES & REV.	0.00	0.00	10.00	0.00	0.00	0.00
383-00	PASSPORTS	245.00	300.00	175.00	300.00	300.00	300.00
	Clerk of the District Court Totals	***490.00***	***800.00***	***926.00***	***800.00***	***800.00***	***800.00***
	County Court						
390-01	COUNTY COURT COST REFUNDS	17.00	0.00	17.00	0.00	0.00	0.00
390-03	Alcohol/Drug Testing	0.00	0.00	113.48	0.00	0.00	0.00
391-01	LAB COSTS REFUND	0.00	0.00	75.00	0.00	0.00	0.00
	County Court Totals	***17.00***	***0.00***	***205.48***	***0.00***	***0.00***	***0.00***
	Election Commissioner						
393-04	MISCELLANEOUS FEES & SERVICES	0.00	0.00	1,421.07	0.00	0.00	0.00
	Election Commissioner Totals	***0.00***	***0.00***	***1,421.07***	***0.00***	***0.00***	***0.00***
	Register of Deeds						
394-01	FILLING & RECORDING FEES	5,940.00	6,000.00	7,027.50	6,500.00	6,500.00	6,500.00
394-02	DOCUMENTARY STAMPS-COUNTY SHARE	9,684.03	10,000.00	9,398.56	12,000.00	12,000.00	12,000.00
	Register of Deeds Totals	***15,624.03***	***16,000.00***	***16,426.06***	***18,500.00***	***18,500.00***	***18,500.00***
	County Sheriff						
395-01	COUNTY SHERIFF-SERVICE FEES	557.02	600.00	747.44	600.00	600.00	600.00
395-02	CO. SHERIFF-MILEAGE & COSTS REFUND	311.25	0.00	1,035.64	0.00	0.00	0.00
395-03	LAW ENFORCEMENT SERVICES (CONTRACT)	3,179.98	1,500.00	2,951.39	3,000.00	3,000.00	3,000.00
395-10	VEHICLE INSPECTION ACCOUNT	1,690.00	1,500.00	1,420.00	1,500.00	1,500.00	1,500.00
395-13	HANDGUN PERMIT FEE	180.00	0.00	150.00	0.00	0.00	0.00
395-15	MISCELLANEOUS REVENUES (GUN PERMIT)	15.00	0.00	0.00	0.00	0.00	0.00
395-19	Sheriff Reimbursement of Services	0.00	0.00	2.00	0.00	0.00	0.00
	County Sheriff Totals	***5,933.25***	***3,600.00***	***6,306.47***	***5,100.00***	***5,100.00***	***5,100.00***
	Other Fees and Miscellaneous						
409-01	SALE OF MAPS & PUBLICATIONS, ETC...	123.00	100.00	128.50	100.00	100.00	100.00
450-02	PHOTO COPY	495.34	600.00	328.86	500.00	500.00	500.00
450-03	POSTAGE	8.00	0.00	25.57	0.00	0.00	0.00
470-01	OVERLOAD FINES-25%-COUNTY SHARE	187.50	0.00	506.25	0.00	0.00	0.00
500-01	REV. FROM LEASES & RENTAL PROPERTY	600.00	600.00	600.00	600.00	600.00	600.00
510-01	INTEREST ON INVESTMENTS	21,869.81	15,000.00	26,838.82	20,000.00	20,000.00	20,000.00
530-01	SALE OF SURPLUS PROP.-FIXED EQUIP.	1,600.00	0.00	0.00	0.00	0.00	0.00
531-02	INSURANCE SETTLEMENT	35,796.98	0.00	777.91	0.00	0.00	0.00
531-03	INSURANCE DIVIDEND	7,883.00	0.00	4,191.00	0.00	0.00	0.00

SIOUX COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	GENERAL
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
532-03	MISCELLANEOUS REFUND & REIMBURSMENT	3,731.35	0.00	2,507.59	0.00	0.00	0.00
540-01	MISCELLANEOUS REVENUE	36.00	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***72,330.98***	***16,300.00***	***35,904.50***	***21,200.00***	***21,200.00***	***21,200.00***
	Transfers						
590-02	INHERITANCE TAX	431,278.00	311,083.93	255,750.00	390,244.53	390,244.53	390,244.53
590-03	ENTITLEMENT	0.00	253,000.00	0.00	267,426.00	267,426.00	267,426.00
	Transfers Totals	***431,278.00***	***564,083.93***	***255,750.00***	***657,670.53***	***657,670.53***	***657,670.53***
	Unknown Type						
541-02	ADJUST TO TREASURER	-8,301.20	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***-8,301.20***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**1,427,910.45**	**1,251,823.92**	**1,165,972.50**	**1,343,464.36**	**1,343,464.36**	**1,343,464.36**
	TOTAL PROPERTY TAXES	**1,407,195.34**	**1,555,333.33**	**1,346,122.21**	**1,876,213.51**	**1,683,687.08**	**1,683,687.08**
	TOTAL REVENUE AVAILABLE	**2,835,105.79**	**2,807,157.25**	**2,512,094.71**	**3,219,677.87**	**3,027,151.44**	**3,027,151.44**
	Less: EXPENDITURES	**2,365,970.88**	**2,807,157.25**	**2,047,905.96**			
	BALANCE FORWARD/CASH RESERVE	**469,134.91**	**0.00**	**464,188.75**			

SIOUX COUNTY ROAD & BRIDGE REVENUE

					Code	Description
				Fund	0200	ROAD & BRIDGE
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**110,681.01**	**299,713.64**	**299,713.64**	**111,469.62**	**111,469.62**	**111,469.62**
	Intergovernmental Federal						
335-01	FOREST RESERVE	983.04	1,500.00	823.79	1,500.00	1,500.00	1,500.00
335-02	NATIONAL GRASSLAND FUNDS	762.02	700.00	628.94	700.00	700.00	700.00
	Intergovernmental Federal Totals	***1,745.06***	***2,200.00***	***1,452.73***	***2,200.00***	***2,200.00***	***2,200.00***
	Intergovernmental State						
346-03	MOTOR VEHICLE FEE	57,516.30	50,000.00	39,378.38	50,000.00	50,000.00	50,000.00
347-01	HIGHWAY/STREET ALLOCATION	802,597.79	824,462.00	813,794.30	800,000.00	800,000.00	800,000.00
347-02	INCENTIVE PAYMENTS	9,000.00	8,000.00	9,000.00	9,000.00	9,000.00	9,000.00
	Intergovernmental State Totals	***869,114.09***	***882,462.00***	***862,172.68***	***859,000.00***	***859,000.00***	***859,000.00***
	County Treasurer						
361-03	Sales Tax Commission	321.28	0.00	339.39	0.00	0.00	0.00
	County Treasurer Totals	***321.28***	***0.00***	***339.39***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
420-01	MACHINE HIRE	0.00	0.00	19,395.38	0.00	0.00	0.00
530-01	ST REIMBURSE ENGINEER GILBERT BAKER	41,500.00	0.00	20,300.00	0.00	0.00	0.00
530-03	SALE OF SURPLUS PROPERTY-MISC.	1,273.95	0.00	1,118.20	0.00	0.00	0.00
531-02	INSURANCE SETTLEMENT	15,805.70	0.00	0.00	0.00	0.00	0.00
531-03	INSURANCE REFUND	414.00	0.00	49.00	0.00	0.00	0.00
532-03	REFUNDS - MISCELLANEOUS	0.00	0.00	89.83	0.00	0.00	0.00
540-01	MISCELLANEOUS REVENUE	307,000.00	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***365,993.65***	***0.00***	***40,952.41***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	TRANSFER FROM GENERAL FUND	635,000.00	706,099.36	465,000.00	1,073,549.38	929,150.38	929,150.38
	Transfers Totals	***635,000.00***	***706,099.36***	***465,000.00***	***1,073,549.38***	***929,150.38***	***929,150.38***
	TOTAL REVENUE AVAILABLE	**1,982,855.09**	**1,890,475.00**	**1,669,630.85**	**2,046,219.00**	**1,901,820.00**	**1,901,820.00**
	Less: EXPENDITURES	**1,683,141.45**	**1,890,475.00**	**1,558,161.23**			
	BALANCE FORWARD/CASH RESERVE	**299,713.64**	**0.00**	**111,469.62**			

SIOUX COUNTY FEDERAL FUNDS PURCHASE PROGRAM REVENUE

					Code	Description
				Fund	0650	FEDERAL FUNDS PURCHASE PROGRAM
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FEDERAL FUNDS PURCHASE PROGRAM**	**211,209.84**	**248,524.40**	**248,524.40**	**254,287.71**	**254,287.71**	**254,287.71**
	Intergovernmental State						
347-50	HIGHWAY STREET BUYBACK PROGRAM	73,184.07	70,000.00	68,738.06	0.00	0.00	0.00
347-60	HIGHWAY BRIDGE BUYBACK PROGRAM	23,297.78	20,000.00	24,131.77	0.00	0.00	0.00
	Intergovernmental State Totals	***96,481.85***	***90,000.00***	***92,869.83***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**307,691.69**	**338,524.40**	**341,394.23**	**254,287.71**	**254,287.71**	**254,287.71**
	Less: EXPENDITURES	**59,167.29**	**248,524.40**	**87,106.52**			
	BALANCE FORWARD/CASH RESERVE	**248,524.40**	**90,000.00**	**254,287.71**			

SIOUX COUNTY SPECIAL ROAD REVENUE

		Code	Description
	Fund	0700	SPECIAL ROAD
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	NET FUND BALANCE	300,342.14	342.14	342.14	342.14	342.14	342.14
	TOTAL REVENUE AVAILABLE	300,342.14	342.14	342.14	342.14	342.14	342.14
	Less: EXPENDITURES	300,000.00	342.14	0.00			
	BALANCE FORWARD/CASH RESERVE	342.14	0.00	342.14			

SIOUX COUNTY VIST. PROMOTIONS REVENUE

					Code	Description
				Fund	0990	VIST. PROMOTIONS
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**2,755.92**	**2,534.33**	**2,534.33**	**3,224.86**	**3,224.86**	**3,224.86**
	Taxes						
315-03	SALES TAX-LODGING	2,534.33	2,000.00	3,055.24	0.00	0.00	0.00
	Taxes Totals	***2,534.33***	***2,000.00***	***3,055.24***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**5,290.25**	**4,534.33**	**5,589.57**	**3,224.86**	**3,224.86**	**3,224.86**
	Less: EXPENDITURES	**2,755.92**	**2,534.33**	**2,364.71**			
	BALANCE FORWARD/CASH RESERVE	**2,534.33**	**2,000.00**	**3,224.86**			

SIOUX COUNTY VISITOR IMPROVEMENT GRANT FUND REVENUE

					Code	Description
				Fund	0995	VISITOR IMPROVEMENT GRANT FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**2,757.23**	**2,817.56**	**2,817.56**	**4,110.63**	**4,110.63**	**4,110.63**
	Taxes						
315-03	SALES TAX LODGING ADDITIONAL2%	2,534.37	2,000.00	3,055.24	0.00	0.00	0.00
	Taxes Totals	***2,534.37***	***2,000.00***	***3,055.24***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**5,291.60**	**4,817.56**	**5,872.80**	**4,110.63**	**4,110.63**	**4,110.63**
	Less: EXPENDITURES	**2,474.04**	**2,817.56**	**1,762.17**			
	BALANCE FORWARD/CASH RESERVE	**2,817.56**	**2,000.00**	**4,110.63**			

SIOUX COUNTY ROD PRESERVATION & MODERNIZATION REVENUE

					Code	Description
				Fund	1150	ROD PRESERVATION & MODERNIZATION
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**11,531.16**	**8,129.32**	**8,129.32**	**4,051.32**	**4,051.32**	**4,051.32**
	Register of Deeds						
394-01	ROD PRESERVATION & MODERNIZATION	1,074.00	1,000.00	1,186.50	0.00	0.00	0.00
	Register of Deeds Totals	***1,074.00***	***1,000.00***	***1,186.50***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**12,605.16**	**9,129.32**	**9,315.82**	**4,051.32**	**4,051.32**	**4,051.32**
	Less: EXPENDITURES	**4,475.84**	**8,129.32**	**5,264.50**			
	BALANCE FORWARD/CASH RESERVE	**8,129.32**	**1,000.00**	**4,051.32**			

SIOUX COUNTY EMP. SECURITY REVENUE

		Code	Description
		Fund	1200	EMP. SECURITY
		Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	NET FUND BALANCE	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
	TOTAL REVENUE AVAILABLE	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
	Less: EXPENDITURES	0.00	7,500.00	0.00			
	BALANCE FORWARD/CASH RESERVE	7,500.00	0.00	7,500.00			

SIOUX COUNTY RELIEF REVENUE

		Code	Description
	Fund	1500	RELIEF
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	NET FUND BALANCE	33,364.36	33,364.36	33,364.36	33,364.36	33,364.36	33,364.36
	TOTAL REVENUE AVAILABLE	33,364.36	33,364.36	33,364.36	33,364.36	33,364.36	33,364.36
	Less: EXPENDITURES	0.00	33,364.36	0.00			
	BALANCE FORWARD/CASH RESERVE	33,364.36	0.00	33,364.36			

SIOUX COUNTY LIBRARY REVENUE

		Code	Description
	Fund	2000	LIBRARY
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**1,041.49**	**3,959.98**	**3,959.98**	**16,640.69**	**16,640.69**	**16,640.69**
	Intergovernmental State						
340-01	STATISTICAL STUDY GRANT MONEY	100.00	0.00	0.00	0.00	0.00	0.00
340-10	Library Grants	820.00	0.00	736.00	0.00	0.00	0.00
	Intergovernmental State Totals	***920.00***	***0.00***	***736.00***	***0.00***	***0.00***	***0.00***
	Other Intergovernmental						
350-01	FOUNDATION	0.00	2,635.57	13,322.97	10,687.40	10,687.40	10,687.40
	Other Intergovernmental Totals	***0.00***	***2,635.57***	***13,322.97***	***10,687.40***	***10,687.40***	***10,687.40***
	Other Fees and Miscellaneous						
450-02	PHOTOCOPIES & FAXES	11.98	0.00	0.00	0.00	0.00	0.00
531-03	Insurance Dividend	0.00	0.00	777.41	0.00	0.00	0.00
532-03	MISCELLANEOUS REFUNDS	71.91	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***83.89***	***0.00***	***777.41***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	TRANSFERS-INTER-FUND (GMISC)	52,000.00	63,184.45	55,000.00	37,346.91	37,346.91	37,346.91
	Transfers Totals	***52,000.00***	***63,184.45***	***55,000.00***	***37,346.91***	***37,346.91***	***37,346.91***
	TOTAL REVENUE AVAILABLE	**54,045.38**	**69,780.00**	**73,796.36**	**64,675.00**	**64,675.00**	**64,675.00**
	Less: EXPENDITURES	**50,085.40**	**69,780.00**	**57,155.67**			
	BALANCE FORWARD/CASH RESERVE	**3,959.98**	**0.00**	**16,640.69**			

SIOUX COUNTY SX CO US ENTITLEMENT REVENUE

					Code	Description
				Fund	2502	SX CO US ENTITLEMENT
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**241,278.00**	**253,000.00**	**253,000.00**	**267,426.00**	**267,426.00**	**267,426.00**
	Intergovernmental Federal						
338-01	U S ENTITLEMENT	253,000.00	250,000.00	267,426.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***253,000.00***	***250,000.00***	***267,426.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**494,278.00**	**503,000.00**	**520,426.00**	**267,426.00**	**267,426.00**	**267,426.00**
	Less: EXPENDITURES	**241,278.00**	**253,000.00**	**253,000.00**			
	BALANCE FORWARD/CASH RESERVE	**253,000.00**	**250,000.00**	**267,426.00**			

SIOUX COUNTY NOXIOUS WEED CONTROL GRANT FUND REVENUE

	Code	Description
Fund	2505	NOXIOUS WEED CONTROL GRANT FUND
Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	TOTAL REVENUE AVAILABLE	0.00	0.00	0.00	0.00	0.00	0.00
	Less: EXPENDITURES	0.00	0.00	0.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	0.00			

SIOUX COUNTY ARPA FUNDS REVENUE

		Code	Description
	Fund	2580	ARPA FUNDS
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	FUND BALANCE	187,142.51	0.00	0.00	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	187,142.51	0.00	0.00	0.00	0.00	0.00
	Less: EXPENDITURES	187,142.51	0.00	0.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	0.00			

SIOUX COUNTY INHERITANCE REVENUE

		Code	Description
	Fund	2700	INHERITANCE
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**353,540.20**	**311,083.93**	**311,083.93**	**390,244.53**	**390,244.53**	**390,244.53**
	Taxes						
310-01	INHERITANCE TAX	156,885.11	50,000.00	81,268.70	0.00	0.00	0.00
310-02	INTEREST ON INHERITANCE TAX	658.62	0.00	0.00	0.00	0.00	0.00
	Taxes Totals	***157,543.73***	***50,000.00***	***81,268.70***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**511,083.93**	**361,083.93**	**392,352.63**	**390,244.53**	**390,244.53**	**390,244.53**
	Less: EXPENDITURES	**200,000.00**	**311,083.93**	**2,108.10**			
	BALANCE FORWARD/CASH RESERVE	**311,083.93**	**50,000.00**	**390,244.53**			

SIOUX COUNTY COURTHOUSE BUILDING FUND REVENUE

					Code	Description
				Fund	4000	COURTHOUSE BUILDING FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**1,457.76**	**15,213.71**	**15,213.71**	**225.62**	**225.62**	**225.62**
	Transfers						
590-02	TRANSFER FROM OTHER FUNDS	360,158.51	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
	Transfers Totals	***360,158.51***	***40,000.00***	***40,000.00***	***40,000.00***	***40,000.00***	***40,000.00***
	TOTAL REVENUE AVAILABLE	**361,616.27**	**55,213.71**	**55,213.71**	**40,225.62**	**40,225.62**	**40,225.62**
	Less: EXPENDITURES	**346,402.56**	**55,213.71**	**54,988.09**			
	BALANCE FORWARD/CASH RESERVE	**15,213.71**	**0.00**	**225.62**			

SIOUX COUNTY NOXIOUS WEED REVENUE

					Code	Description
				Fund	5400	NOXIOUS WEED
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**1,759.08**	**2,474.39**	**2,474.39**	**6,900.20**	**6,900.20**	**6,900.20**
	Other Fees and Miscellaneous						
480-01	WEED SPRAYING ASSESSMENTS	5,260.75	0.00	17,568.75	0.00	0.00	0.00
531-02	INSURANCE SETTLEMENT	5,714.62	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***10,975.37***	***0.00***	***17,568.75***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	TRANSFER FROM GMISC	105,000.00	176,361.49	108,000.00	180,876.80	101,964.80	101,964.80
	Transfers Totals	***105,000.00***	***176,361.49***	***108,000.00***	***180,876.80***	***101,964.80***	***101,964.80***
	TOTAL REVENUE AVAILABLE	**117,734.45**	**178,835.88**	**128,043.14**	**187,777.00**	**108,865.00**	**108,865.00**
	Less: EXPENDITURES	**115,260.06**	**178,835.88**	**121,142.94**			
	BALANCE FORWARD/CASH RESERVE	**2,474.39**	**0.00**	**6,900.20**			

Sioux

YEAR 2024 TAX REMAINING REPORT

Real & Personal, All Collection Records
Ending Date - 06/30/2025

Tax District	Description	Total Tax	Tax Collected	Tax Remaining	% Collected
100	COUNTY GENERAL	150,261.78	102,048.22	48,213.56	67.91%
1000	SIOUX CO AG SOCIETY	3,668.50	2,491.41	1,177.09	67.91%
6111	MORRILL 11	168,083.18	165,048.54	3,034.64	98.19%
6131	SD 31 MTCHL GENERAL	2,938.24	1,519.56	1,418.68	51.72%
6150	SCHS DIST 500	232,876.98	126,641.37	106,235.61	54.38%
6171	CRAWFORD 71	264.32	149.42	114.90	56.53%
6913	ESU 13	10,918.36	7,415.06	3,503.30	67.91%
7100	WNCC	14,963.80	10,162.47	4,801.33	67.91%
7301	UNW NRD	6,378.36	3,241.57	3,136.79	50.82%
7302	NORTH PLATTE NRD	12,255.60	11,868.72	386.88	96.84%
7500	FOREST LAWN CEMETERY	1,592.46	1,560.38	32.08	97.99%
7701	HARRISON FIRE	2,411.68	1,279.11	1,132.57	53.04%
7702	CRAWFORD FIRE	15,874.66	7,948.96	7,925.70	50.07%
7703	MITCHELL FIRE	1,126.46	593.54	532.92	52.69%
7704	SHEEP CREEK FIRE	9,292.06	9,170.03	122.03	98.69%
7705	HEMINGFORD FIRE	46.84	23.42	23.42	50.00%
7706	MINATARE FIRE	15.12	7.56	7.56	50.00%
7707	SCOTTSBLUFF FIRE	66.56	33.28	33.28	50.00%
8600	VILLAGE OF HARRISON	763.54	763.54	0.00	100.00%
5	2-A	1,989,412.38	1,469,876.05	519,536.33	73.88%
10	2-B	306,845.58	219,053.10	87,792.48	71.39%
35	7-V	101,392.06	67,082.49	34,309.57	66.16%
45	12-B	72,287.40	50,065.25	22,222.15	69.26%
50	12-C	312,347.50	177,579.84	134,767.66	56.85%
55	12-D	563.54	563.54	0.00	100.00%
60	12-E	79,476.30	46,871.80	32,604.50	58.98%
65	12-F	184,499.98	143,850.55	40,649.43	77.97%
70	12-G	81,067.56	45,778.30	35,289.26	56.47%
75	12-H	23,187.04	19,368.00	3,819.04	83.53%
80	12-I	58,956.48	40,445.19	18,511.29	68.60%
150	68-B	34,450.72	30,329.97	4,120.75	88.04%
155	71-D	9,189.98	6,473.24	2,716.74	70.44%
165	73-B	80,483.44	55,323.19	25,160.25	68.74%
175	73-D	180,237.50	149,740.83	30,496.67	83.08%
180	11-S	723,845.82	568,691.94	155,153.88	78.57%
185	31S-A	380,535.80	210,343.80	170,192.00	55.28%
190	31S-B	37,626.02	28,513.35	9,112.67	75.78%
	Grand Totals	**5,290,203.60**	**3,781,916.59**	**1,508,287.01**	**71.49%**

Sioux

YEAR 2023 TAX REMAINING REPORT

Real & Personal, All Collection Records
Ending Date - 06/30/2025

Tax District	Description	Total Tax	Tax Collected	Tax Remaining	% Collected
100	COUNTY GENERAL	161,682.76	161,682.76	0.00	100.00%
1000	SIOUX CO AG SOCIETY	4,127.78	4,127.78	0.00	100.00%
6111	MORRILL 11	244,834.30	244,834.30	0.00	100.00%
6131	SD 31 MTCHL GENERAL	3,543.58	3,543.58	0.00	100.00%
6150	SCHS DIST 500	341,870.10	341,870.10	0.00	100.00%
6171	CRAWFORD 71	31.04	31.04	0.00	100.00%
6913	ESU 13	11,139.68	11,139.68	0.00	100.00%
7100	WNCC	73,000.44	73,000.44	0.00	100.00%
7301	UNW NRD	6,445.78	6,445.78	0.00	100.00%
7302	NORTH PLATTE NRD	13,314.66	13,314.66	0.00	100.00%
7500	FOREST LAWN CEMETERY	1,749.22	1,749.22	0.00	100.00%
7701	HARRISON FIRE	2,483.98	2,483.98	0.00	100.00%
7702	CRAWFORD FIRE	17,788.84	17,788.84	0.00	100.00%
7703	MITCHELL FIRE	1,127.16	1,127.16	0.00	100.00%
7704	SHEEP CREEK FIRE	10,246.22	10,246.22	0.00	100.00%
7705	HEMINGFORD FIRE	49.98	49.98	0.00	100.00%
7706	MINATARE FIRE	16.62	16.62	0.00	100.00%
7707	SCOTTSBLUFF FIRE	63.14	63.14	0.00	100.00%
8600	VILLAGE OF HARRISON	695.12	695.12	0.00	100.00%
5	2-A	2,712,382.22	2,712,216.53	165.69	99.99%
10	2-B	412,732.56	412,732.56	0.00	100.00%
35	7-V	124,799.96	123,619.42	1,180.54	99.05%
45	12-B	99,661.56	99,661.56	0.00	100.00%
50	12-C	420,398.56	420,398.56	0.00	100.00%
55	12-D	771.98	771.98	0.00	100.00%
60	12-E	107,547.90	107,547.90	0.00	100.00%
65	12-F	252,198.92	252,198.92	0.00	100.00%
70	12-G	111,297.62	111,297.62	0.00	100.00%
75	12-H	31,666.92	31,666.92	0.00	100.00%
80	12-I	80,733.20	80,733.20	0.00	100.00%
150	68-B	47,909.70	47,909.70	0.00	100.00%
155	71-D	12,000.38	12,000.38	0.00	100.00%
165	73-B	106,576.08	106,576.08	0.00	100.00%
175	73-D	232,953.44	232,953.44	0.00	100.00%
180	11-S	904,127.32	904,127.32	0.00	100.00%
185	31S-A	511,203.40	511,203.40	0.00	100.00%
190	31S-B	51,888.08	51,888.08	0.00	100.00%
	Grand Totals	**7,115,060.20**	**7,113,713.97**	**1,346.23**	**99.98%**

Sioux

YEAR 2022 TAX REMAINING REPORT

Real & Personal, All Collection Records
Ending Date - 06/30/2025

Tax District	Description	Total Tax	Tax Collected	Tax Remaining	% Collected
100	COUNTY GENERAL	158,201.74	158,201.74	0.00	100.00%
1000	SIOUX CO AG SOCIETY	3,851.38	3,851.38	0.00	100.00%
6111	MORRILL 11	227,877.66	227,877.66	0.00	100.00%
6131	SD 31 MTCHL GENERAL	4,002.56	4,002.56	0.00	100.00%
6150	SCHS DIST 500	337,627.62	337,627.62	0.00	100.00%
6171	CRAWFORD 71	35.68	35.68	0.00	100.00%
6913	ESU 13	10,853.48	10,853.48	0.00	100.00%
7100	WNCC	70,671.78	70,671.78	0.00	100.00%
7301	UNW NRD	6,677.84	6,677.84	0.00	100.00%
7302	NORTH PLATTE NRD	13,356.62	13,356.62	0.00	100.00%
7500	FOREST LAWN CEMETERY	1,754.68	1,754.68	0.00	100.00%
7701	HARRISON FIRE	2,314.12	2,314.12	0.00	100.00%
7702	CRAWFORD FIRE	17,551.44	17,551.44	0.00	100.00%
7703	MITCHELL FIRE	1,143.80	1,143.80	0.00	100.00%
7704	SHEEP CREEK FIRE	9,411.26	9,411.26	0.00	100.00%
7705	HEMINGFORD FIRE	29.02	29.02	0.00	100.00%
7706	MINATARE FIRE	19.74	19.74	0.00	100.00%
8600	VILLAGE OF HARRISON	876.74	876.74	0.00	100.00%
5	2-A	2,718,007.68	2,717,987.38	20.30	100.00%
10	2-B	424,021.78	424,021.78	0.00	100.00%
35	7-V	129,341.96	129,341.96	0.00	100.00%
45	12-B	100,878.86	100,878.86	0.00	100.00%
50	12-C	413,187.88	413,187.88	0.00	100.00%
55	12-D	783.04	783.04	0.00	100.00%
60	12-E	108,685.86	108,685.86	0.00	100.00%
65	12-F	254,022.50	254,022.50	0.00	100.00%
70	12-G	113,464.26	113,464.26	0.00	100.00%
75	12-H	32,126.48	32,126.48	0.00	100.00%
80	12-I	74,146.08	74,146.08	0.00	100.00%
150	68-B	48,400.50	48,400.50	0.00	100.00%
155	71-D	11,417.04	11,417.04	0.00	100.00%
165	73-B	108,499.28	108,499.28	0.00	100.00%
175	73-D	219,537.62	219,537.62	0.00	100.00%
180	11-S	841,678.78	841,678.78	0.00	100.00%
185	31S-A	525,235.62	525,235.62	0.00	100.00%
190	31S-B	51,869.92	51,869.92	0.00	100.00%
	Grand Totals	**7,041,562.30**	**7,041,542.00**	**20.30**	**100.00%**

SIOUX COUNTY BOARD OF COMMISSIONERS

HARRISON, NEBRASKA

September 26, 2025

The Sioux County Board of Commissioners met for a public budget and tax request hearing at the Sioux County Courthouse meeting room on September 26, 2025, at 1:00 p.m. with the following present: Commissioners J. W. Geiser and Hal Downer. County Clerk Michelle Zimmerman was also present. Reference was made to the Open Meeting Laws posted in the meeting room. Motion made by Geiser, seconded by Downer to approve the agenda. On roll call vote, Geiser, yes; Downer, yes. Motion carried. The pledge of allegiance recited. Hal Downer led the meeting in prayer.

A "Notice of Budget Hearing and Budget Summary" and "Notice of Special Hearing to Set Final Tax Request" for the 2025-2026 Sioux County Budget was printed in the Crawford Clipper/Harrison Sun on September 17, 2025, and was also posted in the Sioux County Courthouse.

There was no one from the public wishing to speak at the public hearing. The public hearing was closed and the board reconvened into regular session at 1:42 p.m.

RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2025 to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the County Board on the 26th day of September, 2025.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Sioux County, Nebraska, as follows:

SECTION 1: That the budget for the Fiscal Year July 1, 2025 to June 30, 2026, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for Sioux County for said fiscal year.

SECTION 2: That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2025, and ending June 30, 2026.

SECTION 3: That the income necessary to finance the appropriations made and the expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues, other than taxation, to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

Motion made by J.W. Geiser to approve the 2025-2026 budget, seconded by Hal Downer. On roll call vote: Downer, yes; Geiser, yes. Motion carried.

A motion was also made J.W. Gieser, seconded by Hal Downer, to approve an additional one percent increase in the base limitation of restricted funds. Roll call vote, Downer, yes; Geiser, yes. Motion carried.

Motion made by Geiser, seconded by Downer to approve Resolution 2025-5, a resolution stating the Property Tax Request for the 2025-2026 Sioux County Budget be set at $1,683,687.08, resulting in a proposed tax rate of .207181. On roll call vote, Geiser, yes; Downer, yes. Motion carried. A copy of the resolution is available to the public at the Sioux County Clerk's Office.

There being no further business to come before the board, the meeting adjourned at 1:48 p.m.

/s/Hal Downer
Vice-Chairman of the Board

/s/Michelle J. Zimmerman
Sioux County Clerk

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

{certification required on or before August 20th of each year}

TO: **MICHELLE ZIMMERMAN**
SIOUX COUNTY CLERK
P O BOX 158
HARRISON, NE 69346

TAXABLE VALUE LOCATED IN THE COUNTY OF: SIOUX

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
COUNTY GENERAL	County-General	4,873,193	812,666,367	733,336,664	0.66

* *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

***Note:** Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*

[b] *Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.*

I SIOUX COUNTY ASSESSOR, SIOUX County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

August 8, 2025
(date)

SIOUX COUNTY ASSESSOR SEAL SIOUX COUNTY, NEBRASKA

CC: County Clerk, SIOUX County
CC: County Clerk where district is headquartered, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

40,051,943 Pers Prior
42,379,135 Pers Value

693,284,721 Real Prior
770,287,232 Real Value

NOTICE OF JOINT PUBLIC HEARING ON PROPOSED PROPERTY TAX INCREASES SIOUX COUNTY, NEBRASKA

Public notice is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 77-1633, that a representative of the following political subdivision will meet on the **16th day of September, 2025 at 6:00 p.m., at Sioux County Courthouse Meeting Room 325 Main Street Harrison, NE** for the purpose of conducting a joint public hearing to obtain public input on property tax increases proposed by the following subdivisions:

Sioux County, 308-668-2443, 2025/2026 property tax requested: $1,683,687.08

Said hearing is open to the public. Accommodations for the disabled are available upon request. Please contact the Sioux County Clerk at 308-668-2443 at least 48 hours prior to the meeting if accommodations are required.

Public notice is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 77-1633, that a representative of the following political subdivision will meet on the **22nd day of September, 2025 at 6:00 p.m., at Crawford Community Building, 1005 First Street Crawford, NE** for the purpose of conducting a joint public hearing to obtain public input on property tax increases proposed by the subdivisions:

Crawford Public Schools, 308-665-1537, 2025/2026 property tax requested: $3,303,030.00

Said hearing is open to the public. Accommodations for the disabled are available upon request. Please contact the Dawes County Clerk at 308-432-0100 at least 48 hours prior to the meeting if accommodations are required.

There is no item on the agenda for this joint public meeting other than discussion of each political subdivision's intent to increase its property tax request by a percentage greater than the "allowable growth percentage" defined in § 77-1633. The political subdivisions shall make their presentations in the order listed above.

Publication date: September 10, 2025

Michelle J. Zimmerman,
Sioux County Clerk

No. 25418 ZNEZ

PROOF OF PUBLICATION

STATE OF NEBRASKA
}SS
COUNTY OF DAWES

I, Jessica Espinoza, publisher of the Crawford Clipper-Harrison Sun, LLC, being first duly sworn, on my oath, depose and say: That The Crawford Clipper-Harrison Sun, LLC, is a weekly legal newspaper for the publication of legal and other official notices; printed and published at Crawford, in Dawes County, Nebraska, with general circulation in both Dawes and Sioux Counties, among others, in the English Language, and having a bona fide circulation of at least three hundred copies weekly, and which said the Crawford Clipper-Harrison Sun, LLC, has been published within said County of Dawes for more than fifty-two successive weeks prior to the publication of the attached notice, and printed in an office maintained at Crawford, the place of publication, and that I have personal knowledge of the fact of the publication of said notice as hereafter specified: That a legal notice, of which the annexed is a printed copy, cut from the said Crawford Clipper-Harrison Sun, LLC, and to which reference is hereby made as part of this affidavit, was regularly published in said weekly newspaper once each week for **one** successive week(s), the first of said weekly publications have been so made in said newspaper on the **10th** day of **September 2025**; and the last of said weekly publications having been made in said newspaper on the ____ day of _____ ; that the said notice was published in the regular and entire issue of every number of said newspaper during the period of time of publication; and that said notice was published in the newspaper, and not in the supplement.

Jessica M Espinoza

Subscribed in my presence and sworn to before me on this **10th** day of **September 2025**.

GENERAL NOTARY - State of Nebraska
MARISA L. BETSON
My Comm. Exp. July 2, 2028

Marisa L. Betson
Notary Public

Public Printer's Publication Fee: **$22.44**

NOTICE OF JOINT PUBLIC HEARING ON PROPOSED PROPERTY TAX INCREASES DAWES COUNTY, NEBRASKA

Public Notice is hereby given in compliance with provisions of Neb. Rev. Stat. 77-1633 adopted as LB644 that representative(s) of the following political subdivisions will meet on **September 22, 2025 at 6:00 PM., at the Crawford Community Building located at 1005 1st Street in Crawford, Dawes County, Nebraska**. Said purpose of joint public hearing is to obtain public input on proposed property tax increases.

Increases proposed by the following political subdivisions:

Dawes County Government, (308) 432-0100, 2025/2026 property tax requested: $4,550,016.39;

Chadron Public Schools, (308) 432-0700, 2025/2026 property tax requested: $7,324,384;

Crawford Public Schools, (308) 665-1537,2025/2026 property tax requested: $3,303,030.00.

Said hearing is open to the public. There is no item on the agenda for this public hearing other than discussion of each political subdivisions intent to increase its property tax request by a percentage greater than the "allowable growth percentage" defined in 77-1633. The political subdivisions shall make their presentations to the public in the order listed above.

Cheryl Feist,
Dawes County Clerk

Publish September 10 and 17, 2025.

No. 25419 ZNEZ

PROOF OF PUBLICATION

STATE OF NEBRASKA
}SS
COUNTY OF DAWES

I, Jessica Espinoza, publisher of the Crawford Clipper-Harrison Sun, LLC, being first duly sworn, on my oath, depose and say: That The Crawford Clipper-Harrison Sun, LLC, is a weekly legal newspaper for the publication of legal and other official notices; printed and published at Crawford, in Dawes County, Nebraska, with general circulation in both Dawes and Sioux Counties, among others, in the English Language, and having a bona fide circulation of at least three hundred copies weekly, and which said the Crawford Clipper-Harrison Sun, LLC, has been published within said County of Dawes for more than fifty-two successive weeks prior to the publication of the attached notice, and printed in an office maintained at Crawford, the place of publication, and that I have personal knowledge of the fact of the publication of said notice as hereafter specified: That a legal notice, of which the annexed is a printed copy, cut from the said Crawford Clipper-Harrison Sun, LLC, and to which reference is hereby made as part of this affidavit, was regularly published in said weekly newspaper once each week for **two** successive week(s), the first of said weekly publications have been so made in said newspaper on the **10th** day of **September 2025**; and the last of said weekly publications having been made in said newspaper on the **17th** day of **September 2025**; that the said notice was published in the regular and entire issue of every number of said newspaper during the period of time of publication; and that said notice was published in the newspaper, and not in the supplement.

Jessica M Espinoza

Subscribed in my presence and sworn to before me on this **17th** day of **September 2025**.

GENERAL NOTARY - State of Nebraska
MARISA L. BETSON
My Comm. Exp. July 2, 2028

Marisa L. Betson
Notary Public

Public Printer's Publication Fee: **$39.00**

PROOF OF PUBLICATION

STATE OF NEBRASKA

}SS

COUNTY OF DAWES

I, Jessica Espinoza, publisher of the Crawford Clipper-Harrison Sun, LLC, being first duly sworn, on my oath, depose and say: That The Crawford Clipper-Harrison Sun, LLC, is a weekly legal newspaper for the publication of legal and other official notices; printed and published at Crawford, in Dawes County, Nebraska, with general circulation in both Dawes and Sioux Counties, among others, in the English Language, and having a bona fide circulation of at least three hundred copies weekly, and which said the Crawford Clipper-Harrison Sun, LLC, has been published within said County of Dawes for more than fifty-two successive weeks prior to the publication of the attached notice, and printed in an office maintained at Crawford, the place of publication, and that I have personal knowledge of the fact of the publication of said notice as hereafter specified: That a legal notice, of which the annexed is a printed copy, cut from the said Crawford Clipper-Harrison Sun, LLC, and to which reference is hereby made as part of this affidavit, was regularly published in said weekly newspaper once each week for **one** successive week(s), the first of said weekly publications have been so made in said newspaper on the **17th** day of **September 2025**; and the last of said weekly publications having been made in said newspaper on the ____ day of _____ ; that the said notice was published in the regular and entire issue of every number of said newspaper during the period of time of publication; and that said notice was published in the newspaper, and not in the supplement.

#25425

Jessica M Espinoza

Subscribed in my presence and sworn to before me on this **17th** day of **September 2025**.

GENERAL NOTARY - State of Nebraska
MARISA L. BETSON
My Comm. Exp. July 2, 2028

Marisa L. Betson

Notary Public

Public Printer's Publication Fee: **$100.98**

Public Notices

Meetings

cont. from 9

may be modified up to 24 hours prior to the meeting. Minutes of the meeting will be made public within ten (10) working days following the meeting. They may be obtained from our Chadron office.

Publish September 10 and 17, 2025

No. 25422 ZNEZ

PONDEROSA VILLA
NOTICE OF MEETING

NOTICE IS HEREBY GIVEN THAT A MEETING OF THE BOARD OF DIRECTORS OF PONDEROSA VILLA WILL BE HELD AT 5:30 P.M. ON WEDNESDAY, SEPTEMBER 17, 2025, AT THE PONDEROSA VILLA. SAID MEETING WILL BE OPEN TO THE PUBLIC. AN AGENDA FOR SUCH MEETING, KEPT CONTINUOUSLY CURRENT IS AVAILABLE FOR THE PUBLIC INSPECTION AT THE OFFICE OF PONDEROSA VILLA, BUT THE AGENDA MAY BE MODIFIED AT SUCH MEETING. SAID AGENDA WILL BE CLOSED AT LEAST FORTY-EIGHT (48) HOURS PRIOR TO THE SAID MEETING; HOWEVER, THE CHAIRMAN HAS THE RIGHT TO MODIFY THE AGENDA TO INCLUDE ITEMS OF AN EMERGENCY NATURE.

No. 25434 ZNEZ

DAWES COUNTY BOARD OF COMMISSIONERS
NOTICE OF SPECIAL MEETING

Notice is hereby given that the Dawes County Commissioners will meet on September 23, 2025, immediately following the budget hearing meeting and hearing to set the final tax request. Said meeting will be held in the board meeting room located at the Dawes County Courthouse, 451 Main St., Chadron, NE. Meeting is open to the public and the agenda for such meeting is kept continuously current and available for public inspection at the office of the County Clerk, 451 Main St., Chadron, NE 308 432-0180

Cheryl Fest,
Dawes County Clerk
Publish September 17, 2025

No. 25435 ZNEZ

Continued on 15

Proceedings



SIOUX COUNTY SCHOOL BOARD OF EDUCATION
DISTRICT #83-500
REGULAR SCHOOL BOARD MEETING
September 8th, 2025, 6:15 p.m.
SCHS FCS Room

1. Meeting called to order by President Jud Skavdahl at 6:20 p.m.
2. Open Meetings Act
3. Pledge of Allegiance
4. Attendance: Present: Joleen Falkenburg, yes; Justin Harkless, yes; Jess Holmgren, yes; David Howell, yes; Lane Grote, yes; Jud Skavdahl, yes
5. Consent Agenda
   a. Motion by Joleen Falkenburg seconded by David Howell to accept the consent agenda
   b. Reading of minutes from the previous meeting
   c. Agenda is presented
   d. Excuse Board Members
   e. Accept the treasurer's report and approve payment of bills.

Entity Name, Amount
AFLAC, $3,521.59; Allcam Sportswear, $5,981.80; Anne Wade, $50.00; Anthem Sports, LLC, $130.35; Barry Swither, $31.19; Beef State Agency, LLC, $70.00; Blue CrossBlue Shield, $59,252.07; Caitlin Schaefer, $642.80; Caleb Piano Tuning, $250.00; Cash-Wa Distributing, $182.50; Century Business Products, $395.01; Chadron Lock, $750.00; Crawford Clipper-Harrison Sun, $643.80; Cherryl Mathiason, $82.55; Custodian, $313.05; Dearborn Life Insurance Company, $98.19; Emily Harkless, $71.62; ESU#13, $3,076.31; Federal Tax Payment, $31,382.05; Gena Bannan, $143.64; Harco Athletic Reconditioning, Inc., $498.00; Herren Brothers, $811.11; Horace Mann, $250.00; Ideal/Bluff, Facility Solutions, $2,185.36; Innovative Office Solutions, LLC, $35.85; Janice Large, $75.83; Jessie Harris, $251.37; JJ Pratt Enterprises, $2,247.00; Kerri Rempp, $787.56; KSB Law School, $125.00; Lauren Ginkens, $4,636.00; Lenton's Service & Repair, $1,248.40; Matheson Tri-Gas, $82.83; Mertz Trust (DEN), $1,273.96; McGraw-Hill School Education Holdings, LLC, $139.82; MidAmerica Books, $1,120.10; Mobius Communications, $66.92; NAEA, $150.00; National Art and School Supplies, $54.86; NCSA, $140.00; Nebraska Department of Revenue, $4,502.52; Nebraska Life Magazine, $60.00; NRCSA, $450.00; Nebraska School Retirement System, $22,223.93; Outlaw Printers, $1,354.90; Payroll, $96,139.11; Pye Barker Fire & Safety/Rapid Fire Protection, $167.00; Roadside Inn, $169.00; Roosevelt Public Power District, $135.00; Sarah Sanderson, $135.00; Scholastic Inc., $82.39; Skeiters NAPA Auto Parts, $72.48; Teaching Strategies, LLC, $134.50; Time Management Systems, Inc, $44.70; Trafera, LLC, $5,360.00; Village of Harrison, $2,642.21; Vistatheum, $95.90; Waste Connections of NE, $99.33; Total: $349,027.19

   f. Meeting notice publication date: September 3rd, 2025

On roll call vote: Justin Harkless-yes; Joleen Falkenburg-yes; Jess Holmgren-yes; David Howell-yes; Lane Grote-yes; Jud Skavdahl-yes. Motion approved 6-0.

6. Recognition of visitors/individuals wishing to address the Board: None
7. Discussion and/or reports
   a. Superintendent
      1. Mrs. Baker and Mr. Swisher will be meeting with Crawford superintendent and activities director to discuss and prepare information regarding a coop for activities in the future
   b. Principal absent
   c. Board reports: none
   d. Discussion items: none
8. Business
   A) Motion by David Howell, seconded by Jess Holmgren, to approve the 2025-2026 Sioux County School District budget. On roll call vote: Jess Holmgren-yes; David Howell-yes; Jud Skavdahl-yes; Joleen Falkenburg-yes; Justin Harkless-yes; Lane Grote-yes. Motion carried 6-0

   B) Motion by Jess Holmgren, seconded by Lane Grote, to approve the propane bid from Westco for $1.495 per gallon. On roll call vote: Joleen Falkenburg-yes; Jud Skavdahl-yes; Justin Harkless-yes; Jess Holmgren-yes; Lane Grote-yes; David Howell-yes. Motion Carried 6-0.

   C) Motion by Joleen Falkenburg, seconded by Justin Harkless, to approve policies: Instruction 6200 – 6241. Roll call vote: David Howell-yes, Jud Skavdahl-yes, Lane Grote-yes, Jess Holmgren-yes; Justin Harkless-yes; Joleen Falkenburg-yes. Motion carried 6-0

9. Closed Session
   The next item on the agenda involves a student matter and confidential student information, for which the Board has sought legal advice, which it will receive and consider.

Motion by David Howell, seconded by Justin Harkless to move into closed session at 7:01 p.m. to receive and review legal advice, to protect the attorney-client privilege, to protect the confidentiality of education records and the contents thereof, all of which is necessary to protect the public interest. On roll call vote: David Howell-yes; Jud Skavdahl-yes; Justin Harkless-yes; Lane Grote-yes; Joleen Falkenburg-yes; Jess Holmgren-yes. Motion Carried 6-0

The Board has adopted a motion for the Board to enter closed session to receive and review: legal advice, to protect the attorney-client privilege, to protect the confidentiality of education records and the contents thereof, and to protect the public interest. The Board will limit itself to receipt and consideration of the legal advice pertaining to this agenda item.

Motion by David Howell, seconded by Jess Holmgren to move out of closed session at 7:01 p.m. On roll call vote: Lane Grote-yes; Jess Holmgren-yes; David Howell-yes; Jud Skavdahl-yes; Joleen Falkenburg-yes; Justin Harkless-yes. Motion Carried 6-0

10. The next regular meeting is Monday, October 13th, 2025, at 6:15 p.m. in the SCHS FCS Room. The annual policy hearing will be on Monday, October 13th at 6 p.m.

11. Motion by Jud Skavdahl, seconded by Justin Harkless, to adjourn the meeting at 7:01 p.m. Motion carried by unanimous vote.

No. 25432 ZNEZ

Proceedings



SIOUX COUNTY SCHOOL BOARD OF EDUCATION
DISTRICT #83-500
BUDGET AND TAX RESOLUTION HEARING
September 8th, 2025, 6:00 p.m.
SCHS FCS Room

1. Meeting called to order by President Jud Skavdahl at 6:02 p.m.
2. Open Meetings Act
3. Pledge of Allegiance
4. Attendance: Present: Joleen Falkenburg- yes-entered at 6:01 p.m.; Justin Harkless, yes; Jess Holmgren, yes; David Howell, yes; Lane Grote, yes; Jud Skavdahl, yes
5. Motion by Jud Skavdahl, seconded by David Howell, to accept the agenda as presented. On roll call vote: Joleen Falkenburg-absent; Justin Harkless-yes, Jess Holmgren-yes, David Howell-yes, Lane Grote-yes; Jud Skavdahl-yes. Motion carried 5-0, 1 absent.
6. Public hearing to discuss, consider, and receive input on the proposed amended 2025 2026 school district budget. President Jud Skavdahl called the hearing to order at 6:04 p.m.
7. Patrons wishing to address the Board and/or present: Liz Baker
   Discussion-
   a. The overall budget decreased by 1196. (24/25-6,116,855: 25/26-5,877,925).
   b. The levy decreased to .57534. (general fund- .15357, special building fund- .11698.3)
8. Motion by David Howell, seconded by Jess Holmgren to close the 2025-2026 budget hearing at 6:16 p.m. On roll call vote: Jud Skavdahl-yes; David Howell-yes, Joleen Falkenburg-yes; Lane Grote-yes, Justin Harkless-yes; Jess Holmgren-yes. Motion carried 6-0

RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. SCS-B 202526

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Sioux County Schools passes by a majority of vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Sioux County Schools resolves that:

1. The 2025-2026 property tax request be set at:
   General Fund: $3,047,154.00
   Special Building Funds: $777,778.00
2. The total assessed value of property differs from last year's total assessed value by 11 percent.
3. The tax rate that would levy the same amount of property taxes as last year, when multiplied by the new total of assessed value of property would be 0.56667 per $100 of assessed value.
4. Sioux County Schools proposes to adopt a property tax request that will cause its tax rate to be 0.57534 per $100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Sioux County Schools will decrease last year's budget by -9.07 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Jess Holmgren, seconded by Justin Harkless to adopt Resolution #SCS-B 202526. On roll call vote: Jud Skavdahl-yes, Lane Grote-yes; David Howell-yes; Joleen Falkenburg-yes; Jess Holmgren-yes, Justin Harkless yes Motion carried 6-0.

9. Motion by Lane Grote, seconded by David Howell, to adjourn at 6:20 p.m. Roll call vote. Justin Harkless-yes, Joleen Falkenburg-yes, Jess Holmgren-yes; David Howell-yes; Jud Skavdahl-yes; Lane Grote yes Motion carried 6-0.

No. 25431 ZNEZ



Sioux County Budget Hearing/Budget Summary

SIOUX COUNTY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing body will meet September 26, 2025 1:00 P.M. at Sioux County Courthouse Meeting Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Funds	Actual Disbursements 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Real and Personal Property Tax Requirements (6)
GENERAL	2,365,970.88	2,047,905.96	3,027,151.44	0.00	1,343,464.36	1,683,687.08
ROAD & BRIDGE	1,683,141.45	1,558,161.23	1,901,820.00	0.00	1,901,820.00	0.00
FEDERAL FUNDS PURCHASE PROGRAM	59,167.29	87,106.52	254,287.71	0.00	254,287.71	0.00
SPECIAL ROAD	300,000.00	0.00	342.14	0.00	342.14	0.00
VIST. PROMOTIONS	2,755.92	2,364.71	3,224.86	0.00	3,224.86	0.00
VISITOR IMPROVEMENT GRANT FUND	2,474.04	1,762.17	4,110.63	0.00	4,110.63	0.00
ROD PRESERVATION & MODERNIZATION	4,475.84	5,264.50	4,051.32	0.00	4,051.32	0.00
EMP. SECURITY	0.00	0.00	7,500.00	0.00	7,500.00	0.00
RELIEF	0.00	0.00	33,364.36	0.00	33,364.36	0.00
LIBRARY	50,085.40	57,155.67	64,675.00	0.00	64,675.00	0.00
SX CO US ENTITLEMENT	241,278.00	253,000.00	267,426.00	0.00	267,426.00	0.00
ARPA FUNDS	187,142.51	0.00	0.00	0.00	0.00	0.00
INHERITANCE	200,000.00	2,108.10	390,244.53	0.00	390,244.53	0.00
COURTHOUSE BUILDING FUND	346,402.56	54,988.09	40,225.62	0.00	40,225.62	0.00
NOXIOUS WEED	115,260.06	121,142.94	108,865.00	0.00	108,865.00	0.00
GRAND TOTAL	5,558,153.95	4,190,959.89	6,107,288.61	0.00	4,423,601.53	1,683,687.08
Unused Property Tax Request Authority available for next year						6,874.63

SIOUX COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet September 16, 2025 6:00 P.M. at Sioux County Courthouse Meeting Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2024	2025	Change
Operating Budget	5,868,757.88	6,107,288.61	4.06%
Property Tax Request	1,555,333.33	1,683,687.08	8.25%
Valuation	733,336,664.00	812,666,367.00	10.82%
Tax Rate	0.212090	0.207181	-2.31%
Tax Rate if Prior Tax Request was at Current Valuation	0.191386		

No. 25425 ZNEZ

Pursuant to Neb. Rev. 77-3443, the Sioux County Board of Commissioners received preliminary property tax requests from the following political subdivisions: Village of Harrison, Harrison Rural Fire Protection District, Sioux County Fair, and Sheep Creek & Farmers Rural Fire. The following resolutions were all adopted by a motion made by J.W. Geiser, seconded by Hal Downer, and passed by roll call vote: Geiser, yes; Downer, yes; Skavdahl yes. Motion carried.

WHEREAS, the Sioux County Board of Commissioners has the duty of reviewing and either approving or disapproving the levy request of all political subdivisions allowed to levy a tax for tax year 2025-2026 under Neb. Rev. Stat. 77-3443;

WHEREAS, the Sioux County Board of Commissioners has received and reviewed the tax request submitted by the Village of Harrison Nebraska, requesting a preliminary tax request for tax year 2025-2026 of $46,000.00;

WHEREAS, the Sioux County Board of Commissioners has received and reviewed the tax request submitted by the Sheep Creek & Farmers Rural Fire. Requesting a preliminary tax request for the year 2025-2026 of $88,740;

WHEREAS, the Sioux County Board of Commissioners has received and reviewed the tax request submitted by the Harrison Rural Fire Protection District, requesting a preliminary tax request for tax year 2025-2026 of $92,500.00 plus County Treasurer's Commission of $1,850.00 for a total of $94,350.00 for all other purposes subject to its levy for the year 2025-2026;

WHEREAS, the Sioux County Board of Commissioners has received and reviewed the tax request submitted by the Sioux County Fair requesting a preliminary tax request of $37,500.00 plus County Treasurer's Commission of $750.00 for a total of $38,250.00 for all other purposes subject to its levy for the year 2025-2026.

BE IT RESOLVED that the Sioux County Board of Commissioners hereby authorizes the requested tax requests submitted by the foregoing political subdivisions under Neb. Rev. Stat. 77-3443(8) providing the County with the responsibility of allocating up to fifteen cents of its authority to other political subdivisions subject to allocation of property tax authority under subsection (1) of 77-3443 and not specifically covered in this section to levy taxes as authorized by law which do not collectively exceed fifteen cents per one hundred dollars of taxable valuation on any parcel or item of taxable property.

SIOUX COUNTY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing body will meet September 26, 2025 1:00 P.M. at Sioux County Courthouse Meeting Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Funds	Actual Disbursements 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Real and Personal Property Tax Requirements (6)
GENERAL	2,365,970.88	2,047,905.96	3,027,151.44	0.00	1,343,464.36	1,683,687.08
ROAD & BRIDGE	1,683,141.45	1,558,161.23	1,901,820.00	0.00	1,901,820.00	0.00
FEDERAL FUNDS PURCHASE PROGRAM	59,167.29	87,106.52	254,287.71	0.00	254,287.71	0.00
SPECIAL ROAD	300,000.00	0.00	342.14	0.00	342.14	0.00
VIST. PROMOTIONS	2,755.92	2,364.71	3,224.86	0.00	3,224.86	0.00
VISITOR IMPROVEMENT GRANT FUND	2,474.04	1,762.17	4,110.63	0.00	4,110.63	0.00
ROD PRESERVATION & MODERNIZATION	4,475.84	5,264.50	4,051.32	0.00	4,051.32	0.00
EMP. SECURITY	0.00	0.00	7,500.00	0.00	7,500.00	0.00
RELIEF	0.00	0.00	33,364.36	0.00	33,364.36	0.00
LIBRARY	50,085.40	57,155.67	64,675.00	0.00	64,675.00	0.00
SX CO US ENTITLEMENT	241,278.00	253,000.00	267,426.00	0.00	267,426.00	0.00
ARPA FUNDS	187,142.51	0.00	0.00	0.00	0.00	0.00
INHERITANCE	200,000.00	2,108.10	390,244.53	0.00	390,244.53	0.00
COURTHOUSE BUILDING FUND	346,402.56	54,988.09	40,225.62	0.00	40,225.62	0.00
NOXIOUS WEED	115,260.06	121,142.94	108,865.00	0.00	108,865.00	0.00
GRAND TOTAL	**5,558,153.95**	**4,190,959.89**	**6,107,288.61**	**0.00**	**4,423,601.53**	**1,683,687.08**
Unused Property Tax Request Authority available for next year						**6,874.63**

SIOUX COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet September 16, 2025 6:00 P.M. at Sioux County Courthouse Meeting Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2024	2025	Change
Operating Budget	5,868,757.88	6,107,288.61	4.06%
Property Tax Request	1,555,333.33	1,683,687.08	8.25%
Valuation	733,336,664.00	812,666,367.00	10.82%
Tax Rate	0.212090	0.207181	-2.31%
Tax Rate if Prior Tax Request was at Current Valuation	0.191386		

SIOUX COUNTY

BUDGET MESSAGE

The fiscal policy guiding preparation for the budget submitted herewith is: to meet forseeable recurring expenditures for wages, supplies, fuel, etc. Based upon prior years' expenditues, taking into account the cost of living or known cost increases; to provide for capital expenditures necessary to support exising operations through the timely replacement of used items; to provide for unseen capital and other expenditures consistent with prior experience; to provide for cash reserves which will be adequate to maintain county oerations during the period from July 1, 2025 and the commencement of collection of 2025 real and personal property taxes; and to avoid large changes in total dollars requested. A general budget summary setting for the aggregate figures in the proposed budget showing the balanced relation between the total proposed expenditures, operating reserves, and total anticipated income, including all fees, licences, taxes and taxes to be levied and all other sources of revenue contracted within the last two complete fiscal years is attached to the proposed budget. Sioux County holds no petty cash funds.

Chairperson of County Board

Sioux

YEAR 2024 TAX REMAINING REPORT

Real & Personal, All Collection Records
Ending Date - 06/30/2025

Tax District	Description	Total Tax	Tax Collected	Tax Remaining	% Collected
100	COUNTY GENERAL	150,261.78	102,048.22	48,213.56	67.91%
1000	SIOUX CO AG SOCIETY	3,668.50	2,491.41	1,177.09	67.91%
6111	MORRILL 11	168,083.18	165,048.54	3,034.64	98.19%
6131	SD 31 MTCHL GENERAL	2,938.24	1,519.56	1,418.68	51.72%
6150	SCHS DIST 500	232,876.98	126,641.37	106,235.61	54.38%
6171	CRAWFORD 71	264.32	149.42	114.90	56.53%
6913	ESU 13	10,918.36	7,415.06	3,503.30	67.91%
7100	WNCC	14,963.80	10,162.47	4,801.33	67.91%
7301	UNW NRD	6,378.36	3,241.57	3,136.79	50.82%
7302	NORTH PLATTE NRD	12,255.60	11,868.72	386.88	96.84%
7500	FOREST LAWN CEMETERY	1,592.46	1,560.38	32.08	97.99%
7701	HARRISON FIRE	2,411.68	1,279.11	1,132.57	53.04%
7702	CRAWFORD FIRE	15,874.66	7,948.96	7,925.70	50.07%
7703	MITCHELL FIRE	1,126.46	593.54	532.92	52.69%
7704	SHEEP CREEK FIRE	9,292.06	9,170.03	122.03	98.69%
7705	HEMINGFORD FIRE	46.84	23.42	23.42	50.00%
7706	MINATARE FIRE	15.12	7.56	7.56	50.00%
7707	SCOTTSBLUFF FIRE	66.56	33.28	33.28	50.00%
8600	VILLAGE OF HARRISON	763.54	763.54	0.00	100.00%
5	2-A	1,989,412.38	1,469,876.05	519,536.33	73.88%
10	2-B	306,845.58	219,053.10	87,792.48	71.39%
35	7-V	101,392.06	67,082.49	34,309.57	66.16%
45	12-B	72,287.40	50,065.25	22,222.15	69.26%
50	12-C	312,347.50	177,579.84	134,767.66	56.85%
55	12-D	563.54	563.54	0.00	100.00%
60	12-E	79,476.30	46,871.80	32,604.50	58.98%
65	12-F	184,499.98	143,850.55	40,649.43	77.97%
70	12-G	81,067.56	45,778.30	35,289.26	56.47%
75	12-H	23,187.04	19,368.00	3,819.04	83.53%
80	12-I	58,956.48	40,445.19	18,511.29	68.60%
150	68-B	34,450.72	30,329.97	4,120.75	88.04%
155	71-D	9,189.98	6,473.24	2,716.74	70.44%
165	73-B	80,483.44	55,323.19	25,160.25	68.74%
175	73-D	180,237.50	149,740.83	30,496.67	83.08%
180	11-S	723,845.82	568,691.94	155,153.88	78.57%
185	31S-A	380,535.80	210,343.80	170,192.00	55.28%
190	31S-B	37,626.02	28,513.35	9,112.67	75.78%
	Grand Totals	**5,290,203.60**	**3,781,916.59**	**1,508,287.01**	**71.49%**

Sioux

YEAR 2023 TAX REMAINING REPORT

Real & Personal, All Collection Records
Ending Date - 06/30/2025

Tax District	Description	Total Tax	Tax Collected	Tax Remaining	% Collected
100	COUNTY GENERAL	161,682.76	161,682.76	0.00	100.00%
1000	SIOUX CO AG SOCIETY	4,127.78	4,127.78	0.00	100.00%
6111	MORRILL 11	244,834.30	244,834.30	0.00	100.00%
6131	SD 31 MTCHL GENERAL	3,543.58	3,543.58	0.00	100.00%
6150	SCHS DIST 500	341,870.10	341,870.10	0.00	100.00%
6171	CRAWFORD 71	31.04	31.04	0.00	100.00%
6913	ESU 13	11,139.68	11,139.68	0.00	100.00%
7100	WNCC	73,000.44	73,000.44	0.00	100.00%
7301	UNW NRD	6,445.78	6,445.78	0.00	100.00%
7302	NORTH PLATTE NRD	13,314.66	13,314.66	0.00	100.00%
7500	FOREST LAWN CEMETERY	1,749.22	1,749.22	0.00	100.00%
7701	HARRISON FIRE	2,483.98	2,483.98	0.00	100.00%
7702	CRAWFORD FIRE	17,788.84	17,788.84	0.00	100.00%
7703	MITCHELL FIRE	1,127.16	1,127.16	0.00	100.00%
7704	SHEEP CREEK FIRE	10,246.22	10,246.22	0.00	100.00%
7705	HEMINGFORD FIRE	49.98	49.98	0.00	100.00%
7706	MINATARE FIRE	16.62	16.62	0.00	100.00%
7707	SCOTTSBLUFF FIRE	63.14	63.14	0.00	100.00%
8600	VILLAGE OF HARRISON	695.12	695.12	0.00	100.00%
5	2-A	2,712,382.22	2,712,216.53	165.69	99.99%
10	2-B	412,732.56	412,732.56	0.00	100.00%
35	7-V	124,799.96	123,619.42	1,180.54	99.05%
45	12-B	99,661.56	99,661.56	0.00	100.00%
50	12-C	420,398.56	420,398.56	0.00	100.00%
55	12-D	771.98	771.98	0.00	100.00%
60	12-E	107,547.90	107,547.90	0.00	100.00%
65	12-F	252,198.92	252,198.92	0.00	100.00%
70	12-G	111,297.62	111,297.62	0.00	100.00%
75	12-H	31,666.92	31,666.92	0.00	100.00%
80	12-I	80,733.20	80,733.20	0.00	100.00%
150	68-B	47,909.70	47,909.70	0.00	100.00%
155	71-D	12,000.38	12,000.38	0.00	100.00%
165	73-B	106,576.08	106,576.08	0.00	100.00%
175	73-D	232,953.44	232,953.44	0.00	100.00%
180	11-S	904,127.32	904,127.32	0.00	100.00%
185	31S-A	511,203.40	511,203.40	0.00	100.00%
190	31S-B	51,888.08	51,888.08	0.00	100.00%
	Grand Totals	**7,115,060.20**	**7,113,713.97**	**1,346.23**	**99.98%**

Sioux

YEAR 2022 TAX REMAINING REPORT

Real & Personal, All Collection Records
Ending Date - 06/30/2025

Tax District	Description	Total Tax	Tax Collected	Tax Remaining	% Collected
100	COUNTY GENERAL	158,201.74	158,201.74	0.00	100.00%
1000	SIOUX CO AG SOCIETY	3,851.38	3,851.38	0.00	100.00%
6111	MORRILL 11	227,877.66	227,877.66	0.00	100.00%
6131	SD 31 MTCHL GENERAL	4,002.56	4,002.56	0.00	100.00%
6150	SCHS DIST 500	337,627.62	337,627.62	0.00	100.00%
6171	CRAWFORD 71	35.68	35.68	0.00	100.00%
6913	ESU 13	10,853.48	10,853.48	0.00	100.00%
7100	WNCC	70,671.78	70,671.78	0.00	100.00%
7301	UNW NRD	6,677.84	6,677.84	0.00	100.00%
7302	NORTH PLATTE NRD	13,356.62	13,356.62	0.00	100.00%
7500	FOREST LAWN CEMETERY	1,754.68	1,754.68	0.00	100.00%
7701	HARRISON FIRE	2,314.12	2,314.12	0.00	100.00%
7702	CRAWFORD FIRE	17,551.44	17,551.44	0.00	100.00%
7703	MITCHELL FIRE	1,143.80	1,143.80	0.00	100.00%
7704	SHEEP CREEK FIRE	9,411.26	9,411.26	0.00	100.00%
7705	HEMINGFORD FIRE	29.02	29.02	0.00	100.00%
7706	MINATARE FIRE	19.74	19.74	0.00	100.00%
8600	VILLAGE OF HARRISON	876.74	876.74	0.00	100.00%
5	2-A	2,718,007.68	2,717,987.38	20.30	100.00%
10	2-B	424,021.78	424,021.78	0.00	100.00%
35	7-V	129,341.96	129,341.96	0.00	100.00%
45	12-B	100,878.86	100,878.86	0.00	100.00%
50	12-C	413,187.88	413,187.88	0.00	100.00%
55	12-D	783.04	783.04	0.00	100.00%
60	12-E	108,685.86	108,685.86	0.00	100.00%
65	12-F	254,022.50	254,022.50	0.00	100.00%
70	12-G	113,464.26	113,464.26	0.00	100.00%
75	12-H	32,126.48	32,126.48	0.00	100.00%
80	12-I	74,146.08	74,146.08	0.00	100.00%
150	68-B	48,400.50	48,400.50	0.00	100.00%
155	71-D	11,417.04	11,417.04	0.00	100.00%
165	73-B	108,499.28	108,499.28	0.00	100.00%
175	73-D	219,537.62	219,537.62	0.00	100.00%
180	11-S	841,678.78	841,678.78	0.00	100.00%
185	31S-A	525,235.62	525,235.62	0.00	100.00%
190	31S-B	51,869.92	51,869.92	0.00	100.00%
	Grand Totals	**7,041,562.30**	**7,041,542.00**	**20.30**	**100.00%**

SIOUX COUNTY BOARD OF COMMISSIONERS

HARRISON, NEBRASKA

September 26, 2025

The Sioux County Board of Commissioners met for a public budget and tax request hearing at the Sioux County Courthouse meeting room on September 26, 2025, at 1:00 p.m. with the following present: Commissioners J. W. Geiser and Hal Downer. County Clerk Michelle Zimmerman was also present. Reference was made to the Open Meeting Laws posted in the meeting room. Motion made by Geiser, seconded by Downer to approve the agenda. On roll call vote, Geiser, yes; Downer, yes. Motion carried. The pledge of allegiance recited. Hal Downer led the meeting in prayer.

A "Notice of Budget Hearing and Budget Summary" and "Notice of Special Hearing to Set Final Tax Request" for the 2025-2026 Sioux County Budget was printed in the Crawford Clipper/Harrison Sun on September 17, 2025, and was also posted in the Sioux County Courthouse.

There was no one from the public wishing to speak at the public hearing. The public hearing was closed and the board reconvened into regular session at 1:42 p.m.

RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2025 to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the County Board on the 26th day of September, 2025.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Sioux County, Nebraska, as follows:

SECTION 1: That the budget for the Fiscal Year July 1, 2025 to June 30, 2026, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for Sioux County for said fiscal year.

SECTION 2: That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2025, and ending June 30, 2026.

SECTION 3: That the income necessary to finance the appropriations made and the expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues, other than taxation, to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

Motion made by J.W. Geiser to approve the 2025-2026 budget, seconded by Hal Downer. On roll call vote: Downer, yes; Geiser, yes. Motion carried.

A motion was also made J.W. Gieser, seconded by Hal Downer, to approve an additional one percent increase in the base limitation of restricted funds. Roll call vote, Downer, yes; Geiser, yes. Motion carried.

Motion made by Geiser, seconded by Downer to approve Resolution 2025-5, a resolution stating the Property Tax Request for the 2025-2026 Sioux County Budget be set at $1,683,687.08, resulting in a proposed tax rate of .207181. On roll call vote, Geiser, yes; Downer, yes. Motion carried. A copy of the resolution is available to the public at the Sioux County Clerk's Office.

There being no further business to come before the board, the meeting adjourned at 1:48 p.m.

/s/Hal Downer
Vice-Chairman of the Board

/s/Michelle J. Zimmerman
Sioux County Clerk

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

{certification required on or before August 20th of each year}

TO: MICHELLE ZIMMERMAN
SIOUX COUNTY CLERK
P O BOX 158
HARRISON, NE 69346

TAXABLE VALUE LOCATED IN THE COUNTY OF: SIOUX

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
COUNTY GENERAL	County-General	4,873,193	812,666,367	733,336,664	0.66

* *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

***Note:** Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*

[b] *Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.*

I SIOUX COUNTY ASSESSOR, SIOUX County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Michelle J. Zimmerman
(signature of county assessor)

August 8, 2025
(date)

SIOUX COUNTY ASSESSOR SEAL SIOUX COUNTY, NEBR.

CC: County Clerk, SIOUX County
CC: County Clerk where district is headquartered, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

40,051,943 Pers Prior
42,379,135 Pers Value

693,284,721 Real Prior
770,287,232 Real Value

NOTICE OF JOINT PUBLIC HEARING ON PROPOSED PROPERTY TAX INCREASES SIOUX COUNTY, NEBRASKA

Public notice is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 77-1633, that a representative of the following political subdivision will meet on the **16th day of September, 2025 at 6:00 p.m., at Sioux County Courthouse Meeting Room 325 Main Street Harrison, NE** for the purpose of conducting a joint public hearing to obtain public input on property tax increases proposed by the following subdivisions:

Sioux County, 308-668-2443, 2025/2026 property tax requested: $1,683,687.08

Said hearing is open to the public. Accommodations for the disabled are available upon request. Please contact the Sioux County Clerk at 308-668-2443 at least 48 hours prior to the meeting if accommodations are required.

Public notice is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 77-1633, that a representative of the following political subdivision will meet on the **22nd day of September, 2025 at 6:00 p.m., at Crawford Community Building, 1005 First Street Crawford, NE** for the purpose of conducting a joint public hearing to obtain public input on property tax increases proposed by the subdivisions:

Crawford Public Schools, 308-665-1537, 2025/2026 property tax requested: $3,303,030.00

Said hearing is open to the public. Accommodations for the disabled are available upon request. Please contact the Dawes County Clerk at 308-432-0100 at least 48 hours prior to the meeting if accommodations are required.

There is no item on the agenda for this joint public meeting other than discussion of each political subdivision's intent to increase its property tax request by a percentage greater than the "allowable growth percentage" defined in § 77-1633. The political subdivisions shall make their presentations in the order listed above.

Publication date: September 10, 2025

Michelle J. Zimmerman,
Sioux County Clerk

No. 25418 ZNEZ

PROOF OF PUBLICATION

STATE OF NEBRASKA
}SS
COUNTY OF DAWES

I, Jessica Espinoza, publisher of the Crawford Clipper-Harrison Sun, LLC, being first duly sworn, on my oath, depose and say: That The Crawford Clipper-Harrison Sun, LLC, is a weekly legal newspaper for the publication of legal and other official notices; printed and published at Crawford, in Dawes County, Nebraska, with general circulation in both Dawes and Sioux Counties, among others, in the English Language, and having a bona fide circulation of at least three hundred copies weekly, and which said the Crawford Clipper-Harrison Sun, LLC, has been published within said County of Dawes for more than fifty-two successive weeks prior to the publication of the attached notice, and printed in an office maintained at Crawford, the place of publication, and that I have personal knowledge of the fact of the publication of said notice as hereafter specified: That a legal notice, of which the annexed is a printed copy, cut from the said Crawford Clipper-Harrison Sun, LLC, and to which reference is hereby made as part of this affidavit, was regularly published in said weekly newspaper once each week for **one** successive week(s), the first of said weekly publications have been so made in said newspaper on the **10th** day of **September 2025**; and the last of said weekly publications having been made in said newspaper on the ____ day of _____ ; that the said notice was published in the regular and entire issue of every number of said newspaper during the period of time of publication; and that said notice was published in the newspaper, and not in the supplement.

Jessica M Espinoza

Subscribed in my presence and sworn to before me on this **10th** day of **September 2025**.

GENERAL NOTARY - State of Nebraska
MARISA L. BETSON
My Comm. Exp. July 2, 2028

Marisa L. Betson
Notary Public

Public Printer's Publication Fee: **$22.44**

NOTICE OF JOINT PUBLIC HEARING ON PROPOSED PROPERTY TAX INCREASES DAWES COUNTY, NEBRASKA

Public Notice is hereby given in compliance with provisions of Neb. Rev. Stat. 77-1633 adopted as LB644 that representative(s) of the following political subdivisions will meet on **September 22, 2025 at 6:00 PM., at the Crawford Community Building located at 1005 1st Street in Crawford, Dawes County, Nebraska**. Said purpose of joint public hearing is to obtain public input on proposed property tax increases.

Increases proposed by the following political subdivisions:

Dawes County Government, (308) 432-0100, 2025/2026 property tax requested: $4,550,016.39;

Chadron Public Schools, (308) 432-0700, 2025/2026 property tax requested: $7,324,384;

Crawford Public Schools, (308) 665-1537,2025/2026 property tax requested: $3,303,030.00.

Said hearing is open to the public. There is no item on the agenda for this public hearing other than discussion of each political subdivisions intent to increase its property tax request by a percentage greater than the "allowable growth percentage" defined in 77-1633. The political subdivisions shall make their presentations to the public in the order listed above.

Cheryl Feist,
Dawes County Clerk

Publish September 10 and 17, 2025.

No. 25419 ZNEZ

PROOF OF PUBLICATION

STATE OF NEBRASKA
}SS
COUNTY OF DAWES

I, Jessica Espinoza, publisher of the Crawford Clipper-Harrison Sun, LLC, being first duly sworn, on my oath, depose and say: That The Crawford Clipper-Harrison Sun, LLC, is a weekly legal newspaper for the publication of legal and other official notices; printed and published at Crawford, in Dawes County, Nebraska, with general circulation in both Dawes and Sioux Counties, among others, in the English Language, and having a bona fide circulation of at least three hundred copies weekly, and which said the Crawford Clipper-Harrison Sun, LLC, has been published within said County of Dawes for more than fifty-two successive weeks prior to the publication of the attached notice, and printed in an office maintained at Crawford, the place of publication, and that I have personal knowledge of the fact of the publication of said notice as hereafter specified: That a legal notice, of which the annexed is a printed copy, cut from the said Crawford Clipper-Harrison Sun, LLC, and to which reference is hereby made as part of this affidavit, was regularly published in said weekly newspaper once each week for **two** successive week(s), the first of said weekly publications have been so made in said newspaper on the **10th** day of **September 2025**; and the last of said weekly publications having been made in said newspaper on the **17th** day of **September 2025**; that the said notice was published in the regular and entire issue of every number of said newspaper during the period of time of publication; and that said notice was published in the newspaper, and not in the supplement.

Jessica M Espinoza

Subscribed in my presence and sworn to before me on this **17th** day of **September 2025**.

GENERAL NOTARY - State of Nebraska
MARISA L. BETSON
My Comm. Exp. July 2, 2028

Marisa L. Betson
Notary Public

Public Printer's Publication Fee: **$39.00**

PROOF OF PUBLICATION

STATE OF NEBRASKA

}SS

COUNTY OF DAWES

I, Jessica Espinoza, publisher of the Crawford Clipper-Harrison Sun, LLC, being first duly sworn, on my oath, depose and say: That The Crawford Clipper-Harrison Sun, LLC, is a weekly legal newspaper for the publication of legal and other official notices; printed and published at Crawford, in Dawes County, Nebraska, with general circulation in both Dawes and Sioux Counties, among others, in the English Language, and having a bona fide circulation of at least three hundred copies weekly, and which said the Crawford Clipper-Harrison Sun, LLC, has been published within said County of Dawes for more than fifty-two successive weeks prior to the publication of the attached notice, and printed in an office maintained at Crawford, the place of publication, and that I have personal knowledge of the fact of the publication of said notice as hereafter specified: That a legal notice, of which the annexed is a printed copy, cut from the said Crawford Clipper-Harrison Sun, LLC, and to which reference is hereby made as part of this affidavit, was regularly published in said weekly newspaper once each week for **one** successive week(s), the first of said weekly publications have been so made in said newspaper on the **17th** day of **September 2025**; and the last of said weekly publications having been made in said newspaper on the ____ day of _____ ; that the said notice was published in the regular and entire issue of every number of said newspaper during the period of time of publication; and that said notice was published in the newspaper, and not in the supplement.

#25425

Jessica M Espinoza

Subscribed in my presence and sworn to before me on this **17th** day of **September 2025**.

GENERAL NOTARY - State of Nebraska
MARISA L. BETSON
My Comm. Exp. July 2, 2026

Marisa L. Betson

Notary Public

Public Printer's Publication Fee: **$100.98**

Public Notices

Meetings

cont. from 9

may be modified up to 24 hours prior to the meeting. Minutes of the meeting will be made public within ten (10) working days following the meeting. They may be obtained from our Chadron office.

Publish September 10 and 17, 2025

No. 25422 ZNEZ

PONDEROSA VILLA
NOTICE OF MEETING

NOTICE IS HEREBY GIVEN THAT A MEETING OF THE BOARD OF DIRECTORS OF PONDEROSA VILLA WILL BE HELD AT 5:30 P.M. ON WEDNESDAY, SEPTEMBER 17, 2025, AT THE PONDEROSA VILLA. SAID MEETING WILL BE OPEN TO THE PUBLIC. AN AGENDA FOR SUCH MEETING, KEPT CONTINUOUSLY CURRENT IS AVAILABLE FOR THE PUBLIC INSPECTION AT THE OFFICE OF PONDEROSA VILLA, BUT THE AGENDA MAY BE MODIFIED AT SUCH MEETING SAID AGENDA WILL BE CLOSED AT LEAST FORTY-EIGHT (48) HOURS PRIOR TO THE SAID MEETING. HOWEVER, THE CHAIRMAN HAS THE RIGHT TO MODIFY THE AGENDA TO INCLUDE ITEMS OF AN EMERGENCY NATURE.

No. 25434 ZNEZ

DAWES COUNTY BOARD OF COMMISSIONERS
NOTICE OF SPECIAL MEETING

Notice is hereby given that the Dawes County Commissioners will meet on **September 23, 2025, immediately following the budget hearing meeting and hearing to set the final tax request.** Said meeting will be held in the board meeting room located at the Dawes County Courthouse, 451 Main St., Chadron, NE. Meeting is open to the public and the agenda for such meeting is kept continuously current and available for public inspection at the office of the County Clerk, 451 Main St., Chadron, NE, 308-432-0100.

Cheryl Feist,
Dawes County Clerk

Publish September 17, 2025

No. 25435 ZNEZ

Continued on 15

Proceedings



SIOUX COUNTY SCHOOL BOARD OF EDUCATION
DISTRICT #83-500
REGULAR SCHOOL BOARD MEETING
September 8th, 2025, 6:15 p.m.
SCHS FCS Room

1. Meeting called to order by President Jud Skavdahl at 6:20 p.m.
2. Open Meetings Act
3. Pledge of Allegiance
4. Attendance: Present: Joleen Falkenburg, yes; Justin Harkless, yes; Jess Holmgren, yes; David Howell, yes; Lane Grote, yes; Jud Skavdahl, yes
5. Consent Agenda
   a. Motion by Joleen Falkenburg, seconded by David Howell to accept the consent agenda
   b. Reading of minutes from the previous meeting
   c. Agenda is presented
   d. Excuse Board Members.
   e. Accept the treasurer's report and approve payment of bills.

Entity Name, Amount

AFLAC, $3,521.59; Allcam Sportswear, $5,981.00; Anne Waste, $50.00; Anthem Sports LLC, $130.35; Barry Swisher, $31.19; Beef State Agency, LLC, $70.00; Blue Cross/Blue Shield, $50,353.07; Caitlin Schaefer, $642.40; Caleb Plano Tuning, $250.00; Cash-Wa Distributing, $182.50; Century Business Products, $395.01; Chadron Lock, $750.00; Crawford Clipper/Harrison Sun, $643.68; Cheryl Mathinson, $82.55; Custodian, $313.05; Dearborn Life Insurance Company, $98.19; Emily Harkless, $71.92; ESU#13, $3,076.31; Federal Tax Payment, $31,082.05; Gena Bannan, $143.64; Harco Athletic Reconditioning, Inc., $498.00; Herren Brothers, $811.11; Horace Mann, $280.00; Ideal/Bluffs Facility Solutions, $2,185.36; Innovative Office Solutions, LLC, $35.35; Janice Large, $73.83; Jesse Harris, $251.37; JJ Pratt Enterprises, $2,247.50; Kerri Rempp, $127.56; KSB Law School, $125.00; Lauren Gibbens, $1,656.00; Linton's Service & Repair, $1,218.40; Matheron Tru-Gas, $82.83; Matrix Trust (DEN), $1,273.98; McGraw-Hill School Education Holdings, LLC, $133.82; MidAmerica Books, $1,120.10; Mobius Communications, $96.92; NAEA, $150.00; National Art and School Supplies, $54.86; NCSA, $140.00; Nebraska Department of Revenue, $4,502.32; Nebraska Life Magazine, $60.00; NRCSA, $950.00; Nebraska School Retirement System, $22,223.93; Outlaw Printers, $1,354.90; Payroll, $96,129.11; Pye Barker Fire & Safety/Rapid Fire Protection, $467.00; Roadside Inn, $169.00; Roosevelt Public Power District, $135.00; Sarah Sanderson, $135.00; Scholastic Inc., $82.39; Skasters NAPA Auto Parts, $72.43; Teaching Strategies, LLC, $134.50; Tame Management Systems, Inc, $44.70; Trafera, LLC, $5,360.00; Village of Harrison, $2,642.21; Visitaborn, $95.90; Waste Connections of NE, $99.33; Total: $239,027.16

f. Meeting notice publication date: September 3rd, 2025

On roll call vote: Justin Harkless-yes, Joleen Falkenburg-yes; Jess Holmgren-yes; David Howell-yes; Lane Grote-yes; Jud Skavdahl-yes. Motion approved 6-0.

6. Recognition of visitors/individuals wishing to address the Board: None
7. Discussion and/or reports
   a. Superintendent
   1. Mrs. Baker and Mr. Swisher will be meeting with Crawford superintendent and activities director to discuss and prepare information regarding a swap for activities in the future.
   b. Principal - absent
   c. Board reports - none
   d. Discussion items - none
   8 Business
   A) Motion by David Howell, seconded by Jess Holmgren, to approve the 2025-2026 Sioux County School District budget. On roll call vote: Jess Holmgren-yes, David Howell-yes, Jud Skavdahl-yes; Joleen Falkenburg-yes; Justin Harkless-yes. Lane Grote-yes. Motion carried 6-0
   B) Motion by Jess Holmgren, seconded by Lane Grote, to approve the propane bid from Wesco for $1.495 per gallon. On roll call vote: Joleen Falkenburg-yes, Jud Skavdahl-yes, Justin Harkless-yes; Jess Holmgren-yes, Lane Grote-yes; David Howell-yes. Motion Carried 6-0.
   C) Motion by Joleen Falkenburg, seconded by Justin Harkless, to approve policies: Instruction 6200 – 6241. Roll call vote: David Howell-yes, Jud Skavdahl-yes, Lane Grote-yes; Jess Holmgren-yes; Justin Harkless-yes; Joleen Falkenburg-yes. Motion carried 6-0
   9. Closed Session

The next item on the agenda involves a student matter and confidential student information, for which the Board has sought legal advice, which it will receive and consider.

Motion by David Howell, seconded by Justin Harkless to move into closed session at 7:01 p.m. to receive and review legal advice, to protect the attorney-client privilege, to protect the confidentiality of education records and the contents thereof, all of which is necessary to protect the public interest. On roll call vote: David Howell-yes, Jud Skavdahl-yes; Justin Harkless-yes; Lane Grote-yes; Joleen Falkenburg-yes; Jess Holmgren-yes. Motion Carried 6-0

The Board has adopted a motion for the Board to enter closed session to receive and review legal advice, to protect the attorney-client privilege, to protect the confidentiality of education records and the contents thereof, and to protect the public interest. The Board will limit itself to receipt and consideration of the legal advice pertaining to this agenda item.

Motion by David Howell, seconded by Jess Holmgren to move out of closed session at 7:01 p.m. On roll call vote: Lane Grote-yes; Jess Holmgren-yes, David Howell-yes; Jud Skavdahl-yes; Joleen Falkenburg-yes; Justin Harkless-yes. Motion Carried 6-0

10. The next regular meeting is Monday, October 13th, 2025, at 6:15 p.m. in the SCHS FCS Room. The annual policy hearing will be on Monday, October 13th at 6 p.m.
11. Motion by Jud Skavdahl, seconded by Justin Harkless, to adjourn the meeting at 7:01 p.m. Motion carried by unanimous vote.

No. 25432 ZNEZ

Proceedings



SIOUX COUNTY SCHOOL BOARD OF EDUCATION
DISTRICT #83-500
BUDGET AND TAX RESOLUTION HEARING
September 8th, 2025, 6:00 p.m.
SCHS FCS Room

1. Meeting called to order by President Jud Skavdahl at 6:02 p.m.
2. Open Meetings Act
3. Pledge of Allegiance
4. Attendance: Present: Joleen Falkenburg, yes entered at 6:03 p.m.; Justin Harkless, yes; Jess Holmgren, yes; David Howell, yes; Lane Grote, yes; Jud Skavdahl, yes
5. Motion by Jud Skavdahl, seconded by David Howell, to accept the agenda as presented. On roll call vote: Joleen Falkenburg-absent; Justin Harkless-yes, Jess Holmgren-yes, David Howell-yes, Lane Grote-yes; Jud Skavdahl-yes. Motion carried 5-0, 1 absent.
6. Public hearing to discuss, consider, and receive input on the proposed amended 2025-2026 school district budget. President Jud Skavdahl called the hearing to order at 6:04 p.m.
7. Patrons wishing to address the Board and/or present: Liz Baker
   Discussion:
   a. The overall budget decreased by 1.1%. (2025 6,116,855; 25/26-5,877,925)
   b. The levy decreased to .57534. (general fund- .45957, special building fund- .116983)
8. Motion by David Howell, seconded by Jess Holmgren to close the 2025-2026 budget hearing at 6:16 p.m. On roll call vote: Jud Skavdahl-yes, David Howell-yes, Joleen Falkenburg-yes; Lane Grote-yes, Justin Harkless-yes; Jess Holmgren-yes. Motion carried 6-0.

RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. SCS-8
202526

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Sioux County Schools passes by a majority of vote a resolution of ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Sioux County Schools resolves that:

1. The 2025-2026 property tax request be set at:
   General Fund: $3,047,454.00
   Special Building Funds $777,778.00
2. The total assessed value of property differs from last year's total assessed value by 11 percent.
3. The tax rate that would levy the same amount of property taxes as last year, when multiplied by the new total of assessed value of property would be 0.56667 per $100 of assessed value.
4. Sioux County Schools proposes to adopt a property tax request that will cause its tax rate to be 0.57534 per $100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Sioux County Schools will decrease last year's budget by -9.07 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Jess Holmgren, seconded by Justin Harkless to adopt Resolution #SCS-8 202526. On roll call vote: Jud Skavdahl-yes, Lane Grote-yes; David Howell-yes; Joleen Falkenburg-yes; Jess Holmgren-yes; Justin Harkless-yes. Motion carried 6-0.

9. Motion by Lane Grote, seconded by David Howell, to adjourn at 6:20 p.m. Roll call vote. Justin Harkless-yes, Joleen Falkenburg-yes, Jess Holmgren-yes; David Howell-yes; Jud Skavdahl-yes; Lane Grote yes. Motion carried 6-0.

No. 25431 ZNEZ



Sioux County Budget Hearing/Budget Summary

SIOUX COUNTY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing body will meet September 26, 2025 1:00 P.M. at Sioux County Courthouse Meeting Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Funds	Actual Disbursements 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Real and Personal Property Tax Requirements (6)
GENERAL	2,365,970.88	2,047,905.96	3,027,151.44	0.00	1,343,464.36	1,683,687.08
ROAD & BRIDGE	1,683,141.45	1,558,161.23	1,901,820.00	0.00	1,901,820.00	0.00
FEDERAL FUNDS PURCHASE PROGRAM	59,167.29	87,106.52	254,287.71	0.00	254,287.71	0.00
SPECIAL ROAD	300,000.00	0.00	342.14	0.00	342.14	0.00
VIST. PROMOTIONS	2,755.92	2,364.71	3,224.86	0.00	3,224.86	0.00
VISITOR IMPROVEMENT GRANT FUND	2,474.04	1,762.17	4,110.63	0.00	4,110.63	0.00
ROD PRESERVATION & MODERNIZATION	4,475.84	5,264.50	4,051.32	0.00	4,051.32	0.00
EMP. SECURITY	0.00	0.00	7,500.00	0.00	7,500.00	0.00
RELIEF	0.00	0.00	33,364.36	0.00	33,364.36	0.00
LIBRARY	50,085.40	57,155.67	64,675.00	0.00	64,675.00	0.00
SX CO US ENTITLEMENT	241,278.00	253,000.00	267,426.00	0.00	267,426.00	0.00
ARPA FUNDS	187,142.51	0.00	0.00	0.00	0.00	0.00
INHERITANCE	200,000.00	2,108.10	390,244.53	0.00	390,244.53	0.00
COURTHOUSE BUILDING FUND	346,402.56	54,988.09	40,225.62	0.00	40,225.62	0.00
NOXIOUS WEED	115,260.06	121,142.94	108,865.00	0.00	108,865.00	0.00
GRAND TOTAL	5,558,153.95	4,190,959.89	6,107,288.61	0.00	4,423,601.53	1,683,687.08
Unused Property Tax Request Authority available for next year						6,874.63

SIOUX COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet September 16, 2025 6:00 P.M. at Sioux County Courthouse Meeting Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2024	2025	Change
Operating Budget	5,868,757.88	6,107,288.61	4.06%
Property Tax Request	1,555,333.33	1,683,687.08	8.25%
Valuation	733,336,664.00	812,666,367.00	10.82%
Tax Rate	0.212090	0.207181	-2.31%
Tax Rate if Prior Tax Request was at Current Valuation	0.191386		

No. 25425 ZNEZ

Pursuant to Neb. Rev. 77-3443, the Sioux County Board of Commissioners received preliminary property tax requests from the following political subdivisions: Village of Harrison, Harrison Rural Fire Protection District, Sioux County Fair, and Sheep Creek & Farmers Rural Fire. The following resolutions were all adopted by a motion made by J.W. Geiser, seconded by Hal Downer, and passed by roll call vote: Geiser, yes; Downer, yes; Skavdahl yes. Motion carried.

WHEREAS, the Sioux County Board of Commissioners has the duty of reviewing and either approving or disapproving the levy request of all political subdivisions allowed to levy a tax for tax year 2025-2026 under Neb. Rev. Stat. 77-3443;

WHEREAS, the Sioux County Board of Commissioners has received and reviewed the tax request submitted by the Village of Harrison Nebraska, requesting a preliminary tax request for tax year 2025-2026 of $46,000.00;

WHEREAS, the Sioux County Board of Commissioners has received and reviewed the tax request submitted by the Sheep Creek & Farmers Rural Fire. Requesting a preliminary tax request for the year 2025-2026 of $88,740;

WHEREAS, the Sioux County Board of Commissioners has received and reviewed the tax request submitted by the Harrison Rural Fire Protection District, requesting a preliminary tax request for tax year 2025-2026 of $92,500.00 plus County Treasurer's Commission of $1,850.00 for a total of $94,350.00 for all other purposes subject to its levy for the year 2025-2026;

WHEREAS, the Sioux County Board of Commissioners has received and reviewed the tax request submitted by the Sioux County Fair requesting a preliminary tax request of $37,500.00 plus County Treasurer's Commission of $750.00 for a total of $38,250.00 for all other purposes subject to its levy for the year 2025-2026.

BE IT RESOLVED that the Sioux County Board of Commissioners hereby authorizes the requested tax requests submitted by the foregoing political subdivisions under Neb. Rev. Stat. 77-3443(8) providing the County with the responsibility of allocating up to fifteen cents of its authority to other political subdivisions subject to allocation of property tax authority under subsection (1) of 77-3443 and not specifically covered in this section to levy taxes as authorized by law which do not collectively exceed fifteen cents per one hundred dollars of taxable valuation on any parcel or item of taxable property.

SIOUX COUNTY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing body will meet September 26, 2025 1:00 P.M. at Sioux County Courthouse Meeting Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Funds	Actual Disbursements 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Real and Personal Property Tax Requirements (6)
GENERAL	2,365,970.88	2,047,905.96	3,027,151.44	0.00	1,343,464.36	1,683,687.08
ROAD & BRIDGE	1,683,141.45	1,558,161.23	1,901,820.00	0.00	1,901,820.00	0.00
FEDERAL FUNDS PURCHASE PROGRAM	59,167.29	87,106.52	254,287.71	0.00	254,287.71	0.00
SPECIAL ROAD	300,000.00	0.00	342.14	0.00	342.14	0.00
VIST. PROMOTIONS	2,755.92	2,364.71	3,224.86	0.00	3,224.86	0.00
VISITOR IMPROVEMENT GRANT FUND	2,474.04	1,762.17	4,110.63	0.00	4,110.63	0.00
ROD PRESERVATION & MODERNIZATION	4,475.84	5,264.50	4,051.32	0.00	4,051.32	0.00
EMP. SECURITY	0.00	0.00	7,500.00	0.00	7,500.00	0.00
RELIEF	0.00	0.00	33,364.36	0.00	33,364.36	0.00
LIBRARY	50,085.40	57,155.67	64,675.00	0.00	64,675.00	0.00
SX CO US ENTITLEMENT	241,278.00	253,000.00	267,426.00	0.00	267,426.00	0.00
ARPA FUNDS	187,142.51	0.00	0.00	0.00	0.00	0.00
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COURTHOUSE BUILDING FUND	346,402.56	54,988.09	40,225.62	0.00	40,225.62	0.00
NOXIOUS WEED	115,260.06	121,142.94	108,865.00	0.00	108,865.00	0.00
GRAND TOTAL	**5,558,153.95**	**4,190,959.89**	**6,107,288.61**	**0.00**	**4,423,601.53**	**1,683,687.08**
Unused Property Tax Request Authority available for next year						**6,874.63**

SIOUX COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet September 16, 2025 6:00 P.M. at Sioux County Courthouse Meeting Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2024	2025	Change
Operating Budget	5,868,757.88	6,107,288.61	4.06%
Property Tax Request	1,555,333.33	1,683,687.08	8.25%
Valuation	733,336,664.00	812,666,367.00	10.82%
Tax Rate	0.212090	0.207181	-2.31%
Tax Rate if Prior Tax Request was at Current Valuation	0.191386		

2026- 3
RESOLUTION

Moved by Commissioner GEISER and seconded by DOWNER that the unexpended funds within the General Fund in the amount of $290.97 are hereby reassigned to the following over-expended fund:

Unexpended Funds:

0100-604-00-2-1100 $ 290.97

Over Expended Funds

1150-604-00-3-0101

Dated June 1, 2026

Call of Vote: 3 Aye ____ Nay

Joshua Skavdahl, Chairman

Hal Downer, Commissioner

J.W. Geiser, Commissioner