City of Sioux Center

General Fund Budget &
Enterprise Funds Budget

Fiscal Year 2025-2026

4/7/2025

FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
The City of : SIOUX CENTER County Name: SIOUX COUNTY
Adopted On: (entered upon adoption) Resolution: (entered upon adoption)
The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.
Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	390,993,799	2b	390,993,799	City Number: 84-810
DEBT SERVICE	3a	523,872,884	3b	523,872,884	Last Official Census: 8,229
Ag Land	4a	2,412,355			

Consolidated General Fund Levy Calculation

	CGFL Rate	CGFL Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	8.33648	3,261,438	391,224,842	-0.06
	Limitation Percentage			
	0			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2026	8.33648	3,259,512	-0.06	

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW			(A) Request with Utility Replacement	(B) Property Taxes Levied		(C) Rate
384.1	8.33648	Consolidated General Fund			5	3,259,512	3,259,512	43	8.33648
		Non-Voted Other Permissible Levies							
384.12(1)	0.95000	Opr & Maint publicly owned Transit			7		0	45	0.00000
384.12(2)	0.27000	Aviation Authority (under sec.330A.15)			11		0	49	0.00000
384.12(3)	Amt Nec	Liability, property & self insurance costs			14	220,000	220,000	52	0.56267
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.			462		0	465	0.00000
		Voted Other Permissible Levies							
28E.22	1.50000	Unified Law Enforcement			24		0	62	0.00000
		Total General Fund Regular Levies (5 thru 24)			25	3,479,512	3,479,512		
384.1	3.00375	Ag Land			26	7,247	7,247	63	3.00375
		Total General Fund Tax Levies (25 + 26)			27	3,486,759	3,486,759		**Do Not Add**
		Special Revenue Levies							
384.6	Amt Nec	Police & Fire Retirement			29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)			30	328,113	328,114		0.83918
Rules	Amt Nec	Other Employee Benefits			31	500,000	499,999		1.27879
		Subtotal Employee Benefit Levy (29,30,31)			32	828,113	828,113	65	2.11797
			Valuation						
386	**As Req**	**With Gas & Elec**		**Without Gas & Elec**					
	SSMID 1 (A)	0	(B)	0	34		0	66	0.00000
	SSMID 2 (A)	0	(B)	0	35		0	67	0.00000
	SSMID 3 (A)	0	(B)	0	36		0	68	0.00000
	SSMID 4 (A)	0	(B)	0	37		0	69	0.00000
	SSMID 5 (A)	0	(B)	0	555		0	565	0.00000
	SSMID 6 (A)	0	(B)	0	556		0	566	0.00000
	SSMID 7 (A)	0	(B)	0	1177		0	1179	0.00000
	SSMID 8 (A)	0	(B)	0	1185		0	1187	0.00000
		Total Special Revenue Levies			39	828,113	828,113		
384.4	Amt Nec	**Debt Service Levy 76.10(6)**			40	118,855	118,856	70	0.22688
384.7	0.67500	**Capital Projects (Capital Improv. Reserve)**			41		0	71	0.00000
		Total Property Taxes (27+39+40+41)			42	4,433,727	4,433,728	72	11.24400

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following: Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

(City Representative) (Date) (County Auditor) (Date)

CITY NAME: SIOUX CENTER

NOTICE OF PUBLIC HEARING - CITY OF SIOUX CENTER - PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2025 - June 30, 2026

CITY #: 84-810

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:
Meeting Date: 4/7/2025 Meeting Time: 03:45 PM Meeting Location: City Hall 335 1st Avenue NW Sioux Center, IA 51250
At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
www.siouxcenter.org

City Telephone Number
(712) 722-0761

Iowa Department of Management	Current Year Certified Property Tax 2024 - 2025	Budget Year Effective Property Tax 2025 - 2026	Budget Year Proposed Property Tax 2025 - 2026
Taxable Valuations for Non-Debt Service	391,224,842	390,993,799	390,993,799
Consolidated General Fund	3,261,438	3,261,438	3,259,512
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	210,002	210,002	220,000
Support of Local Emergency Mgmt. Comm.	0	0	0
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	329,032	329,032	328,114
Other Employee Benefits	500,001	500,001	499,999
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	499,499,914	523,872,884	523,872,884
Debt Service	60,774	60,774	118,856
CITY REGULAR TOTAL PROPERTY TAX	4,361,247	4,361,247	4,426,481
CITY REGULAR TAX RATE	11.11400	11.11484	11.24400
Taxable Value for City Ag Land	2,056,064	2,412,355	2,412,355
Ag Land	6,176	6,176	7,247
CITY AG LAND TAX RATE	3.00375	2.56015	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000/$110,000	**Current Year Certified 2024/2025**	**Budget Year Proposed 2025/2026**	**Percent Change**
City Regular Residential	515	587	13.98
Commercial property with an Actual/Assessed Valuation of $300,000/$330,000	**Current Year Certified 2024/2025**	**Budget Year Proposed 2025/2026**	**Percent Change**
City Regular Commercial	2,273	2,622	15.35

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and commercial properties have the same rollback percentage through $150,000 of actual/assessed valuation.

Reasons for tax increase if proposed exceeds the current:
The levy rate increase (See CITY REGULAR TAX RATE line) is due increases in Liability Insurance and Debt Service. Auto, Fire and Liability insurance has increased over 30% between Fiscal 2022 and Fiscal 2024. Debt Service is increasing due to bonding for the new fire truck.

FUND BALANCE

City Name: SIOUX CENTER
Fiscal Year July 1, 2025 - June 30, 2026

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2024										
Beginning Fund Balance July 1	1	4,263,967	5,563,781	28,914	35,816	480,810	0	10,373,288	57,667,454	68,040,742
Actual Revenues Except Beg Balance	2	14,197,385	4,872,761	2,853,257	1,943,853	9,160,964	0	33,028,220	32,973,618	66,001,838
Actual Expenditures Except End Balance	3	14,187,677	4,669,889	2,866,802	1,941,003	12,469,375	0	36,134,746	31,601,617	67,736,363
Ending Fund Balance June 30	4	4,273,675	5,766,653	15,369	38,666	-2,827,601	0	7,266,762	59,039,455	66,306,217
Re-Estimated FY 2025										
Beginning Fund Balance	5	4,273,675	5,766,653	15,369	38,666	-2,827,601	0	7,266,762	59,039,455	66,306,217
Re-Est Revenues	6	14,769,060	3,623,083	3,211,000	2,020,917	13,866,400	0	37,490,460	28,964,983	66,455,443
Re-Est Expenditures	7	14,317,538	4,536,095	3,001,799	2,030,109	15,013,300	0	38,898,841	29,652,640	68,551,481
Ending Fund Balance	8	4,725,197	4,853,641	224,570	29,474	-3,974,501	0	5,858,381	58,351,798	64,210,179
Budget FY 2026										
Beginning Fund Balance	9	4,725,197	4,853,641	224,570	29,474	-3,974,501	0	5,858,381	58,351,798	64,210,179
Revenues	10	14,996,889	3,732,793	3,679,000	2,767,915	10,102,000	0	35,278,597	29,798,541	65,077,138
Expenditures	11	14,254,025	4,030,941	3,527,000	2,751,317	12,865,000	0	37,428,283	31,196,781	68,625,064
Ending Fund Balance	12	5,468,061	4,555,493	376,570	46,072	-6,737,501	0	3,708,695	56,953,558	60,662,253

LOCAL EMC SUPPORT

City Name: SIOUX CENTER
Fiscal Year July 1, 2025 - June 30, 2026

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 6 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer. Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.		0
Support of a Local Emerg.Mgmt.Comm.	0	0
TOTAL FOR FY 2026	0	0

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

City Name: SIOUX CENTER
Fiscal Year July 1, 2024 - June 30, 2025

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2025	ACTUAL 2024
PUBLIC SAFETY										
Police Department/Crime Prevention	1	1,613,510							1,613,510	1,599,291
Jail	2								0	0
Emergency Management	3								0	0
Flood Control	4								0	0
Fire Department	5	237,340							237,340	231,471
Ambulance	6	764,210							764,210	578,320
Building Inspections	7								0	0
Miscellaneous Protective Services	8								0	0
Animal Control	9	2,600							2,600	2,146
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	2,617,660	0				0		2,617,660	2,411,228
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	243,110	589,870						832,980	1,487,021
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	48,120	40,000						88,120	200,963
Traffic Control and Safety	15	13,420							13,420	19,174
Snow Removal	16	195,780							195,780	116,586
Highway Engineering	17		22,000						22,000	0
Street Cleaning	18	53,670							53,670	50,906
Airport (if not Enterprise)	19	200,000							200,000	197,910
Garbage (if not Enterprise)	20	546,850							546,850	582,588
Other Public Works	21	100,010							100,010	90,168
TOTAL (lines 12 - 21)	22	1,400,960	651,870				0		2,052,830	2,745,316
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27								0	0
Community Mental Health	28								0	0
Other Health and Social Services	29								0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0
CULTURE & RECREATION										
Library Services	31	781,800							781,800	758,763
Museum, Band and Theater	32	34,000	75,000						109,000	180,531
Parks	33	869,020							869,020	1,553,047
Recreation	34	470,370							470,370	514,124
Cemetery	35								0	0
Community Center, Zoo, & Marina	36	3,516,520							3,516,520	3,180,854
Other Culture and Recreation	37								0	0
TOTAL (lines 31 - 37)	38	5,671,710	75,000				0		5,746,710	6,187,319

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: SIOUX CENTER
Fiscal Year July 1, 2024 - June 30, 2025

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2025	ACTUAL 2024
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39	38,860							38,860	32,794
Economic Development	40	873,580							873,580	658,893
Housing and Urban Renewal	41								0	0
Planning & Zoning	42	101,630							101,630	83,214
Other Com & Econ Development	43	18,000							18,000	18,000
TIF Rebates	44								0	274,857
TOTAL (lines 39 - 44)	45	1,032,070	0	0			0		1,032,070	1,067,758
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	928,100							928,100	962,661
Clerk, Treasurer, & Finance Adm.	47	169,820							169,820	141,895
Elections	48	500							500	9,174
Legal Services & City Attorney	49								0	0
City Hall & General Buildings	50	213,880							213,880	156,393
Tort Liability	51								0	0
Other General Government	52								0	0
TOTAL (lines 46 - 52)	53	1,312,300	0	0			0		1,312,300	1,270,123
DEBT SERVICE	54				2,030,109				2,030,109	1,941,003
Gov Capital Projects	55					14,692,200			14,692,200	12,469,375
TIF Capital Projects	56								0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		14,692,200	0		14,692,200	12,469,375
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	12,034,700	726,870	0	2,030,109	14,692,200	0		29,483,879	28,092,122
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							2,578,390	2,578,390	2,447,796
Sewer Utility	60							3,282,980	3,282,980	2,948,226
Electric Utility	61							10,881,310	10,881,310	10,554,251
Gas Utility	62							11,364,760	11,364,760	11,764,326
Airport	63								0	0
Landfill/Garbage	64								0	0
Transit	65								0	0
Cable TV, Internet & Telephone	66								0	0
Housing Authority	67								0	0
Storm Water Utility	68								0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							730,380	730,380	1,063,596
Enterprise DEBT SERVICE	70								0	339,453
Enterprise CAPITAL PROJECTS	71								0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73							28,837,820	28,837,820	29,117,648
TOTAL ALL EXPENDITURES (lines 58+73)	74	12,034,700	726,870	0	2,030,109	14,692,200	0	28,837,820	58,321,699	57,209,770
Regular Transfers Out	75	2,282,838	3,809,225			321,100		814,820	7,227,983	7,659,791
Internal TIF Loan Transfers Out	76			3,001,799					3,001,799	2,866,802
Total ALL Transfers Out	77	2,282,838	3,809,225	3,001,799	0	321,100	0	814,820	10,229,782	10,526,593
Total Expenditures and Other Fin Uses (lines 74+77)	78	14,317,538	4,536,095	3,001,799	2,030,109	15,013,300	0	29,652,640	68,551,481	67,736,363
Ending Fund Balance June 30	79	4,725,197	4,853,641	224,570	29,474	-3,974,501	0	58,351,798	64,210,179	66,306,217

RE-ESTIMATED REVENUES DETAIL

City Name: SIOUX CENTER
Fiscal Year July 1, 2024 - June 30, 2025

REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2025	ACTUAL 2024
Taxes Levied on Property	1	3,477,614	829,033		60,774				4,367,421	4,309,817
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	3,477,614	829,033		60,774	0			4,367,421	4,309,817
Delinquent Property Taxes	4								0	0
TIF Revenues	5			3,206,000					3,206,000	2,851,999
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6								0	0
Utility francise tax (Iowa Code Chapter 364.2)	7								0	0
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	0
Hotel/Motel Taxes	11	300,000							300,000	237,044
Other **Local Option Taxes**	12		1,575,000						1,575,000	1,564,909
Subtotal - Other City Taxes (lines 6 thru 12)	13	300,000	1,575,000		0	0			1,875,000	1,801,953
Licenses & Permits	14	158,600							158,600	178,185
Use of Money & Property	15	546,420	63,310	5,000	10,000	7,000		737,460	1,369,190	1,506,821
Intergovernmental:										
Federal Grants & Reimbursements	16								0	817,916
Road Use Taxes	17		1,144,440						1,144,440	1,163,519
Other State Grants & Reimbursements	18	39,700	11,300	0	1,010	8,000,000			8,052,010	6,516,701
Local Grants & Reimbursements	19	811,280							811,280	800,452
Subtotal - Intergovernmental (lines 16 thru 19)	20	850,980	1,155,740	0	1,010	8,000,000		0	10,007,730	9,298,588
Charges for Fees & Service:										
Water Utility	21							2,819,400	2,819,400	2,563,964
Sewer Utility	22							2,205,620	2,205,620	2,181,763
Electric Utility	23							10,556,200	10,556,200	10,503,927
Gas Utility	24							10,670,700	10,670,700	11,395,093
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27	569,160							569,160	562,193
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32	103,040							103,040	104,955
Other Fees & Charges for Service	33	1,722,000						457,700	2,179,700	2,600,084
Subtotal - Charges for Service (lines 21 thru 33)	34	2,394,200	0		0	0	0	26,709,620	29,103,820	29,911,979
Special Assessments	35								0	0
Miscellaneous	36	1,364,290				320,000		729,610	2,413,900	5,060,600
Other Financing Sources: Regular Operating Transfers In	37	4,894,203			383,380	1,815,400		135,000	7,227,983	7,659,791
Internal TIF Loan Transfers In	38	782,753			1,565,753			653,293	3,001,799	2,866,802
Subtotal ALL Operating Transfers In	39	5,676,956	0	0	1,949,133	1,815,400	0	788,293	10,229,782	10,526,593
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					3,724,000			3,724,000	0
Proceeds of Capital Asset Sales	41								0	555,303
Subtotal-Other Financing Sources (lines 36 thru 38)	42	5,676,956	0	0	1,949,133	5,539,400	0	788,293	13,953,782	11,081,896
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	14,769,060	3,623,083	3,211,000	2,020,917	13,866,400	0	28,964,983	66,455,443	66,001,838
Beginning Fund Balance July 1	44	4,273,675	5,766,653	15,369	38,666	-2,827,601	0	59,039,455	66,306,217	68,040,742
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	19,042,735	9,389,736	3,226,369	2,059,583	11,038,799	0	88,004,438	132,761,660	134,042,580

EXPENDITURES SCHEDULE PAGE 1

City Name: SIOUX CENTER
Fiscal Year July 1, 2025 - June 30, 2026

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,839,320							1,839,320	1,613,510	1,599,291
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	282,225							282,225	237,340	231,471
Ambulance	6	699,760							699,760	764,210	578,320
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	5,000							5,000	2,600	2,146
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	2,826,305	0				0		2,826,305	2,617,660	2,411,228
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	331,740	824,870						1,156,610	832,980	1,487,021
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	48,120	40,000						88,120	88,120	200,963
Traffic Control and Safety	15	13,600							13,600	13,420	19,174
Snow Removal	16	199,320							199,320	195,780	116,586
Highway Engineering	17		22,000						22,000	22,000	0
Street Cleaning	18	54,900							54,900	53,670	50,906
Airport	19	185,000							185,000	200,000	197,910
Garbage (if not Enterprise)	20	582,550							582,550	546,850	582,588
Other Public Works	21	100,000							100,000	100,010	90,168
TOTAL (lines 12 - 21)	22	1,515,230	886,870				0		2,402,100	2,052,830	2,745,316
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
CULTURE & RECREATION											
Library Services	31	754,400							754,400	781,800	758,763
Museum, Band and Theater	32	34,000	75,000						109,000	109,000	180,531
Parks	33	723,120							723,120	869,020	1,553,047
Recreation	34	479,700							479,700	470,370	514,124
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	3,534,100							3,534,100	3,516,520	3,180,854
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	5,525,320	75,000				0		5,600,320	5,746,710	6,187,319

EXPENDITURES SCHEDULE PAGE 2

City Name: SIOUX CENTER
Fiscal Year July 1, 2025 - June 30, 2026

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	39,670							39,670	38,860	32,794
Economic Development	40	883,600							883,600	873,580	658,893
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	104,630							104,630	101,630	83,214
Other Com & Econ Development	43	18,000							18,000	18,000	18,000
TIF Rebates	44								0	0	274,857
TOTAL (lines 39 - 44)	45	1,045,900	0	0			0		1,045,900	1,032,070	1,067,758
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	963,240							963,240	928,100	962,661
Clerk, Treasurer, & Finance Adm.	47	188,030							188,030	169,820	141,895
Elections	48	8,000							8,000	500	9,174
Legal Services & City Attorney	49								0	0	0
City Hall & General Buildings	50	174,070							174,070	213,880	156,393
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	1,333,340	0	0			0		1,333,340	1,312,300	1,270,123
DEBT SERVICE	54				2,751,317				2,751,317	2,030,109	1,941,003
Gov Capital Projects	55					12,865,000			12,865,000	14,692,200	12,469,375
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		12,865,000	0		12,865,000	14,692,200	12,469,375
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	12,246,095	961,870	0	2,751,317	12,865,000	0		28,824,282	29,483,879	28,092,122
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							2,683,180	2,683,180	2,578,390	2,447,796
Sewer Utility	60							3,372,961	3,372,961	3,282,980	2,948,226
Electric Utility	61							11,037,400	11,037,400	10,881,310	10,554,251
Gas Utility	62							11,804,720	11,804,720	11,364,760	11,764,326
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							762,420	762,420	730,380	1,063,596
Enterprise DEBT SERVICE	70								0	0	339,453
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							29,660,681	29,660,681	28,837,820	29,117,648
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	12,246,095	961,870	0	2,751,317	12,865,000	0	29,660,681	58,484,963	58,321,699	57,209,770
Regular Transfers Out	75	2,007,930	3,069,071					1,536,100	6,613,101	7,227,983	7,659,791
Internal TIF Loan / Repayment Transfers Out	76			3,527,000					3,527,000	3,001,799	2,866,802
Total ALL Transfers Out	77	2,007,930	3,069,071	3,527,000	0	0	0	1,536,100	10,140,101	10,229,782	10,526,593
Total Expenditures & Fund Transfers Out (lines 74+77)	78	14,254,025	4,030,941	3,527,000	2,751,317	12,865,000	0	31,196,781	68,625,064	68,551,481	67,736,363
Ending Fund Balance June 30	79	5,468,061	4,555,493	376,570	46,072	-6,737,501	0	56,953,558	60,662,253	64,210,179	66,306,217

REVENUES DETAIL

City Name: SIOUX CENTER
Fiscal Year July 1, 2025 - June 30, 2026

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	3,486,759	828,113		118,856	0			4,433,728	4,367,421	4,309,817
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	3,486,759	828,113		118,856	0			4,433,728	4,367,421	4,309,817
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			3,672,000					3,672,000	3,206,000	2,851,999
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	0	0		-1	0			-1	0	0
Utility francise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11	320,000							320,000	300,000	237,044
Other Local Option Taxes	12		1,650,000						1,650,000	1,575,000	1,564,909
Subtotal - Other City Taxes (lines 6 thru 12)	13	320,000	1,650,000		-1	0			1,969,999	1,875,000	1,801,953
Licenses & Permits	14	161,830							161,830	158,600	178,185
Use of Money & Property	15	577,140	81,770	7,000	16,000	7,000		746,310	1,435,220	1,369,190	1,506,821
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	817,916
Road Use Taxes	17		1,167,330						1,167,330	1,144,440	1,163,519
Other State Grants & Reimbursements	18	26,675	5,580		800	8,000,000			8,033,055	8,052,010	6,516,701
Local Grants & Reimbursements	19	815,000							815,000	811,280	800,452
Subtotal - Intergovernmental (lines 16 thru 19)	20	841,675	1,172,910	0	800	8,000,000		0	10,015,385	10,007,730	9,298,588
Charges for Fees & Service:											
Water Utility	21							2,910,010	2,910,010	2,819,400	2,563,964
Sewer Utility	22							2,843,929	2,843,929	2,205,620	2,181,763
Electric Utility	23							10,857,130	10,857,130	10,556,200	10,503,927
Gas Utility	24							11,129,346	11,129,346	10,670,700	11,395,093
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	580,540							580,540	569,160	562,193
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32	129,000							129,000	103,040	104,955
Other Fees & Charges for Service	33	1,800,440				100,000		466,850	2,367,290	2,179,700	2,600,084
Subtotal - Charges for Service (lines 21 thru 33)	34	2,509,980	0		0	100,000	0	28,207,265	30,817,245	29,103,820	29,911,979
Special Assessments	35								0	0	0
Miscellaneous	36	1,618,220				400,000		413,410	2,431,630	2,413,900	5,060,600
Other Financing Sources:											
Regular Operating Transfers In	37	4,475,860			407,241	1,595,000		135,000	6,613,101	7,227,983	7,659,791
Internal TIF Loan Transfers In	38	1,005,425			2,225,019			296,556	3,527,000	3,001,799	2,866,802
Subtotal ALL Operating Transfers In	39	5,481,285	0	0	2,632,260	1,595,000	0	431,556	10,140,101	10,229,782	10,526,593
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	3,724,000	0
Proceeds of Capital Asset Sales	41								0	0	555,303
Subtotal-Other Financing Sources (lines 38 thru 40)	42	5,481,285	0	0	2,632,260	1,595,000	0	431,556	10,140,101	13,953,782	11,081,896
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	14,996,889	3,732,793	3,679,000	2,767,915	10,102,000	0	29,798,541	65,077,138	66,455,443	66,001,838
Beginning Fund Balance July 1	44	4,725,197	4,853,641	224,570	29,474	-3,974,501	0	58,351,798	64,210,179	66,306,217	68,040,742
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	19,722,086	8,586,434	3,903,570	2,797,389	6,127,499	0	88,150,339	129,287,317	132,761,660	134,042,580

ADOPTED BUDGET SUMMARY

City Name: SIOUX CENTER
Fiscal Year July 1, 2025 - June 30, 2026

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
Revenues & Other Financing Sources											
Taxes Levied on Property	1	3,486,759	828,113		118,856	0			4,433,728	4,367,421	4,309,817
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	3,486,759	828,113		118,856	0			4,433,728	4,367,421	4,309,817
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			3,672,000					3,672,000	3,206,000	2,851,999
Other City Taxes	6	320,000	1,650,000		-1	0			1,969,999	1,875,000	1,801,953
Licenses & Permits	7	161,830	0					0	161,830	158,600	178,185
Use of Money and Property	8	577,140	81,770	7,000	16,000	7,000	0	746,310	1,435,220	1,369,190	1,506,821
Intergovernmental	9	841,675	1,172,910	0	800	8,000,000		0	10,015,385	10,007,730	9,298,588
Charges for Fees & Service	10	2,509,980	0		0	100,000	0	28,207,265	30,817,245	29,103,820	29,911,979
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,618,220	0		0	400,000	0	413,410	2,431,630	2,413,900	5,060,600
Sub-Total Revenues	13	9,515,604	3,732,793	3,679,000	135,655	8,507,000	0	29,366,985	54,937,037	52,501,661	54,919,942
Other Financing Sources:											
Total Transfers In	14	5,481,285	0	0	2,632,260	1,595,000	0	431,556	10,140,101	10,229,782	10,526,593
Proceeds of Debt	15	0	0	0	0	0		0	0	3,724,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	555,303
Total Revenues and Other Sources	17	14,996,889	3,732,793	3,679,000	2,767,915	10,102,000	0	29,798,541	65,077,138	66,455,443	66,001,838
Expenditures & Other Financing Uses											
Public Safety	18	2,826,305	0	0			0		2,826,305	2,617,660	2,411,228
Public Works	19	1,515,230	886,870	0			0		2,402,100	2,052,830	2,745,316
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	5,525,320	75,000	0			0		5,600,320	5,746,710	6,187,319
Community and Economic Development	22	1,045,900	0	0			0		1,045,900	1,032,070	1,067,758
General Government	23	1,333,340	0	0			0		1,333,340	1,312,300	1,270,123
Debt Service	24	0	0	0	2,751,317		0		2,751,317	2,030,109	1,941,003
Capital Projects	25	0	0	0		12,865,000	0		12,865,000	14,692,200	12,469,375
Total Government Activities Expenditures	26	12,246,095	961,870	0	2,751,317	12,865,000	0		28,824,282	29,483,879	28,092,122
Business Type Proprietray: Enterprise & ISF	27							29,660,681	29,660,681	28,837,820	29,117,648
Total Gov & Bus Type Expenditures	28	12,246,095	961,870	0	2,751,317	12,865,000	0	29,660,681	58,484,963	58,321,699	57,209,770
Total Transfers Out	29	2,007,930	3,069,071	3,527,000	0	0	0	1,536,100	10,140,101	10,229,782	10,526,593
Total ALL Expenditures/Fund Transfers Out	30	14,254,025	4,030,941	3,527,000	2,751,317	12,865,000	0	31,196,781	68,625,064	68,551,481	67,736,363
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	742,864	-298,148	152,000	16,598	-2,763,000	0	-1,398,240	-3,547,926	-2,096,038	-1,734,525
Beginning Fund Balance July 1	33	4,725,197	4,853,641	224,570	29,474	-3,974,501	0	58,351,798	64,210,179	66,306,217	68,040,742
Ending Fund Balance June 30	34	5,468,061	4,555,493	376,570	46,072	-6,737,501	0	56,953,558	60,662,253	64,210,179	66,306,217

LONG TERM DEBT SCHEDULE - LT DEBT1

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
2024 G.O. Bond	1	4,640,000	GO	SC-R-50-24	330,000	208,000	538,000			480,127	57,873
2023 G.O. Urban Renewal Capital Loan Bond	2	2,475,000	GO	SC-R-16-23	225,000	66,258	291,258			291,258	0
2022 G.O. Urban Renewal Capital Loan Bond	3	3,000,000	GO	SC-R-19-22	210,000	59,455	269,455			269,455	0
2022 Taxable Urban Renewal Tax Increment Revenue Bond	4	1,500,000	NON-GO	SC-R-07-22	160,000	25,920	185,920			185,920	0
2021 G.O. Urban Renewal Capital Loan Bond	5	2,000,000	GO	SC-R-40-21	145,000	30,668	175,668			175,668	0
2021 Taxable Gas Revenue Bond	6	4,900,000	NON-GO	SC-R-19-21	433,000	54,280	487,280			487,280	0
2021 Taxable Urban Renewal Tax Increment Revenue Bond	7	2,000,000	NON-GO	SC-R-20-21	198,000	15,166	213,166			213,166	0
2020 G.O. Bond - American State Bank	8	2,500,000	GO	SC-R-24-20	162,162	39,567	201,729			139,947	61,782
2020 G.O. Bond - American Bank	9	1,200,000	GO	SC-R-26-20	77,838	18,992	96,830			96,830	0
Backfill for 2020 G.O. Bond	10	0	GO	SC-R-24-20	0	0	0			800	-800
2018 G.O. Bond	11	6,500,000	GO	SC-R-22-18	450,000	123,193	573,193			573,193	0
2018 Taxable Revenue Bond-Sewer	12	7,764,450	NON-GO	SC-R-48-17	457,000	62,100	519,100			519,100	0
2018 Tax Exempt Revenue Bond -Sewer	13	6,686,316	NON-GO	SC-R-47-17	392,000	53,400	445,400			445,400	0
2018 G.O. Bond - Sewer	14	9,500,000	GO	SC-R-49-19	527,000	78,184	605,184			605,184	0
	15		-				0				0
	16		-				0				0
	17		-				0				0
	18		-				0				0
	19		-				0				0
	20		-				0				0
	21		-				0				0
	22		-				0				0
	23		-				0				0
	24		-				0				0
	25		-				0				0
	26		-				0				0
	27		-				0				0
	28		-				0				0
	29		-				0				0
	30		-				0				0
TOTALS					3,767,000	835,183	4,602,183	0	0	4,483,328	118,855

LONG TERM DEBT SCHEDULE - GRAND TOTALS

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

	Principal Due FY 2026	Interest Due FY 2026	Total Obligation Due FY 2026	Bond Reg./ Paying Agent Fees Due FY 2026	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	2,127,000	624,317	2,751,317	0	0	2,632,462	118,855
NON GO - TOTAL	1,640,000	210,866	1,850,866	0	0	1,850,866	0
GRAND - TOTAL	3,767,000	835,183	4,602,183	0	0	4,483,328	118,855

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2025 - June 30, 2026

City of: SIOUX CENTER

The City Council will conduct a public hearing on the proposed Budget at: City Hall, 335 1st Ave NW, Sioux Center, IA 51250 Meeting Date: 4/21/2025 Meeting Time: 04:00 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of , any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult https://dom.iowa.gov/local-budget-appeals.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per $1000 valuation on regular property 11.24400

The estimated tax levy rate per $1000 valuation on Agricultural property is 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

Phone Number (712) 722-0761

City Clerk/Finance Officer's NAME Darryl Ten Pas

		Budget FY 2026	Re-estimated FY 2025	Actual FY 2024
Revenues & Other Financing Sources				
Taxes Levied on Property	1	4,433,728	4,367,421	4,309,817
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	4,433,728	4,367,421	4,309,817
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	3,672,000	3,206,000	2,851,999
Other City Taxes	6	1,969,999	1,875,000	1,801,953
Licenses & Permits	7	161,830	158,600	178,185
Use of Money and Property	8	1,435,220	1,369,190	1,506,821
Intergovernmental	9	10,015,385	10,007,730	9,298,588
Charges for Fees & Service	10	30,817,245	29,103,820	29,911,979
Special Assessments	11	0	0	0
Miscellaneous	12	2,431,630	2,413,900	5,060,600
Other Financing Sources	13	0	3,724,000	555,303
Transfers In	14	10,140,101	10,229,782	10,526,593
Total Revenues and Other Sources	15	65,077,138	66,455,443	66,001,838
Expenditures & Other Financing Uses				
Public Safety	16	2,826,305	2,617,660	2,411,228
Public Works	17	2,402,100	2,052,830	2,745,316
Health and Social Services	18	0	0	0
Culture and Recreation	19	5,600,320	5,746,710	6,187,319
Community and Economic Development	20	1,045,900	1,032,070	1,067,758
General Government	21	1,333,340	1,312,300	1,270,123
Debt Service	22	2,751,317	2,030,109	1,941,003
Capital Projects	23	12,865,000	14,692,200	12,469,375
Total Government Activities Expenditures	24	28,824,282	29,483,879	28,092,122
Business Type / Enterprises	25	29,660,681	28,837,820	29,117,648
Total ALL Expenditures	26	58,484,963	58,321,699	57,209,770
Transfers Out	27	10,140,101	10,229,782	10,526,593
Total ALL Expenditures/Transfers Out	28	68,625,064	68,551,481	67,736,363
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-3,547,926	-2,096,038	-1,734,525
Beginning Fund Balance July 1	30	64,210,179	66,306,217	68,040,742
Ending Fund Balance June 30	31	60,662,253	64,210,179	66,306,217