SIoux County Budget Appeal/Protest
To the Appeal Board of the State of Iowa, Chapter 24, Code of Iowa

We, the undersigned citizens of Sioux County, Iowa, hereby appeal and protest the
2014-2015 budget (dated March 11, 2014) of Sioux County, Iowa, BECAUSE:

1) Excessive salaries for elected officials ($581,510 vs. $526,504 for Woodbury Co);
2) Excessive patrolling and expenditures by sheriff and other departments. SWAT team
can be eliminated, sentenced to serve, sharing with conserv. can reduce expenditures;
3) Mismanagement of legal affairs and prosecutions (overcharging of some, failure to
prosecute the elites, illegal lagoon, zoning and now landfill violations, endless appeals
4) Excessive expenditures (above tax revenues by $7 million last 3 budgets);
5) Failure to collect moneys owed to the county;
6) Confusing and inaccurate numbers in financial reports and published budgets.
   Current budget started with $9.2 million — day before the balance was Negative.
   Inaccurate figures are believed to have been published for this budget;
7) Taxes raised by $700,000; expenditures up by over $4 million, and
8) Bullying by sheriff to prevent fair comments and questions at budget hearings —
   thus preventing and denying a hearing as required by law. NO HEARING HELD.

1) Excessive salaries for elected officials (581,510 vs. 526,504 for Woodbury Co).

   a. Woodbury County has an Auditor/Recorder, so the budget does not show a salary for
      the recorder. However, Woodbury also employs a Finance Administrator, a Board
      Administrative Coordinator and a Board Secretary. (Finance Administrator: $85,259;
      Board Administrative Coordinator: $55,143; and Board Secretary $46,625 for a total of
      $187,027) These are duties assigned to the Auditor in Sioux County. This means that for
      a like comparison of the two counties those salaries should be added to those of
      Woodbury County, bringing their total salaries for the same positions to $722,999.

FY 2013/2014 Comparison

<table>
<thead>
<tr>
<th></th>
<th>SIOUX</th>
<th></th>
<th>WOODBURY</th>
<th></th>
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<tbody>
<tr>
<td></td>
<td>Supervisor Chair</td>
<td>Supervisors</td>
<td>Attorney</td>
<td>Auditor</td>
</tr>
<tr>
<td>Salary</td>
<td>35,044</td>
<td>35,044</td>
<td>111,324</td>
<td>67,270</td>
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<tr>
<td>Stipend</td>
<td>2,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Multiplier</td>
<td>1</td>
<td>4</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Total</td>
<td>37,044</td>
<td>140,176</td>
<td>111,324</td>
<td>67,270</td>
</tr>
</tbody>
</table>

(1,276) 11,436 (3,662) (13,280) (12,770) (9,468)

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2) Excessive patrolling and expenditures by sheriff and other departments. SWAT team can be eliminated, sentenced to serve, sharing with conserv. can reduce expenditures;
   a. Exactly what patrolling and expenditures are being protested?
   b. “The SWAT team is a joint effort with Plymouth County and the Le Mars Police Department. This line item has been in the budget for many years; dating back to before the current Sheriff took office.” (Information from the County Sheriff.)
   c. Sentenced to serve – needs clarification
   d. Sharing with conservation - needs clarification

3) Mismanagement of legal affairs and prosecutions (overcharging of some, failure to prosecute the elites, illegal lagoon, zoning and now landfill violation, endless appeals
   a. None of these items are within the 2014/2015 Sioux County Budget.

4) Excessive expenditures (above tax revenues by $7 million last 3 budgets);
   a. The county has other forms of revenue over and above tax revenues. Revenue comes in many forms: Charges for services, replacement tax credits, federal and state grants, and local option sales tax to name a few.
   b. The Board of Supervisors takes pride in the fact that Sioux County has the lowest taxes per capita in the state of Iowa and is 5th lowest in levy rates. They looked very carefully at all sources of revenue and also at fund balances when this Budget was prepared, and stand behind the expenditures budgeted for FY 2015.

5) Failure to Collect moneys owed to the county;
   a. Not applicable to the FY 2015 Budget – also unsubstantiated.

6) Confusing and inaccurate numbers in financial reports and published budgets. Current budget started with $9.2 million – day before the balance was Negative. Inaccurate figures are believed to have been published for this budget;
   a. All budgets as well as all financial reports are prepared and published in compliance with Iowa Code. We are audited annually by an independent firm and have always been in compliance in all areas.
   b. All figures published in the 2015 budget are accurate and have been certified.

7) Taxes raised by $700,000; expenditures up by over $4 million, and
   a. Increased valuations are in large part the reason that taxes increased $769,988 for the 2014-2015 budget year.
b. Valuations on property have risen .936%.

c. The Chart below shows the Tax and Expenditure differences from the 2014 budget to the 2015 budget. Expenditures are up by $827,494, NOT 4 million as specified in the protest.

<table>
<thead>
<tr>
<th></th>
<th>Taxes</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>8,391,625</td>
<td>20,654,908</td>
</tr>
<tr>
<td>2015</td>
<td>9,161,613</td>
<td>21,482,402</td>
</tr>
<tr>
<td></td>
<td>769,988</td>
<td>827,494</td>
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</table>

d. Levy rates are slightly higher to bolster fund balances which have intentionally been decreased over the past several years. The Board’s goal is to have a balance in the General Fund that would carry the county through at least 90 days of expenditures. This is the amount that an independent auditing firm, Williams & Co. recommends. The Board has been and will continue to monitor this balance.

8) **Bullying by sheriff to prevent fair comments and questions at budget hearings – thus preventing and denying a hearing as required by law. NO HEARING HELD.**

a. *All public hearings on this Budget and all previous budgets have been held in compliance with Iowa Code.* There were no written comments, and there were no concerned citizens in attendance at the Budget hearing that was held at 10:00 a.m. on March 11, 2014, in the Board Room at the Sioux County Courthouse. NOTE: Mr. Van Ravenswaay receives a copy of the agenda of all meetings. In addition the budgets and the date and time set for the public hearing were published in all official newspapers, as required by law. (All notices that appeared in the County’s official newspapers are on file in the Auditor’s office.)