

43-401

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

The City of: Little Sioux County Name: HARRISON Date Budget Adopted: 03/09/09
(Date) xxx/xxx/xx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

712-649-2211
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2008 Property Valuations		Last Official Census
		With Gas & Electric	Without Gas & Electric	
Regular	2a	1,941,660	1,734,914	217
DEBT SERVICE	3a	1,941,660	1,734,914	
Ag Land	4a	59,823		

Code		Dollar	(A)		(B)	(C)
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General Levy	5	15,727	14,053	43 8.10000
(384) Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge	6		0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	262	234	47 0.13500
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49 0.00000
12(15)	Amt Nec	Joint city-county building lease	12		0	50 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14	8,650	7,729	52 4.45495
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465 0.00000
(384) Voted Other Permissible Levies						
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53 0.00000
12(2)	0.81000	Memorial Building	16		0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17		0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56 0.00000
12(5)	As Voted	County Bridge	19		0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21		0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463		0	466 0.00000
12(21)	0.27000	Support Public Library	23		0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24		0	62 0.00000
Total General Fund Regular Levies (5 thru 24)			25	24,639	22,016	
384.1	3.00375	Ag Land	26	179	179	63 2.99216
Total General Fund Tax Levies (25 + 26)			27	24,818	22,195	Do Not Add
Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	28	524	468	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	2,000	1,787	1.03005
	Amt Nec	Other Employee Benefits	31		0	0.00000
Total Employee Benefit Levies (29,30,31)			32	2,000	1,787	65 1.03005
Sub Total Special Revenue Levies (28+32)			33	2,524	2,255	
Valuation						
386	As Req	With Gas & Elec	Without Gas & Elec			
	SSMID 1 (A)	(B)		34	0	66 0.00000
	SSMID 2 (A)	(B)		35	0	67 0.00000
	SSMID 3 (A)	(B)		36	0	68 0.00000
	SSMID 4 (A)	(B)		35a	0	69 0.00000
	SSMID 5 (A)	(B)		36a	0	565 0.00000
	SSMID 6 (A)	(B)		37	0	566 0.00000
Total SSMID (34 thru 37)			38	0	0	Do Not Add
Total Special Revenue Levies (33+38)			39	2,524	2,255	
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	41 0.00000
Total Property Taxes (27+39+40+41)			42	27,342	24,450	72 13.99000

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets submitted that DO NOT meet the following criteria are not legal documents and will be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

Little Sioux

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
(1) *Annual Report FY 2008										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	-50,394	146,499	0	0	0	0	96,105	25,895	122,000
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	88,893	59,898	0	0	0	0	148,791	43,129	191,920
Actual Expenditures Except End Bal (pg 12, line 259) *	3	110,742	9,490	0	0	0	0	120,232	38,326	158,558
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	-72,243	196,907	0	0	0	0	124,664	30,698	155,362
(2) ** Re-Estimated FY 2009		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	-72,243	196,907	0	0	0	0	124,664	30,698	155,362
Re-Est Revenues	6	54,778	25,230	0	0	0	0	80,008	34,000	114,008
Re-Est Expenditures	7	78,651	13,036	0	0	0	0	91,687	51,952	143,639
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	-96,116	209,101	0	0	0	0	112,985	12,746	125,731
(3) ** Budget FY 2010										
Beginning Fund Balance	10	-96,116	209,101	0	0	0	0	112,985	12,746	125,731
Revenues	11	50,818	28,024	0	0	0	0	78,842	98,840	177,682
Expenditures	12	85,530	1,000	0	0	0	0	86,530	77,503	164,033
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	-130,828	236,125	0	0	0	0	105,297	34,083	139,380

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2008

** The remaining two sections are filled in by the software once ALL worksheets are completed.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2010

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	2,170							2,170	2,170	2,713
Jail	2	0							0	0	0
Emergency Management	3	0							0	0	0
Flood Control	4	0							0	0	0
Fire Department	5	5,000							5,000	9,300	26,770
Ambulance	6	0							0	0	0
Building Inspections	7	0							0	0	0
Miscellaneous Protective Services	8	0							0	0	0
Animal Control	9	0							0	0	0
Other Public Safety	10	0							0	0	0
TOTAL (lines 1 - 10)	11	7,170	0	0			0		7,170	11,470	29,483
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	1,000							1,000	1,000	1,594
Parking - Meter and Off-Street	13	0							0	0	0
Street Lighting	14	6,700							6,700	6,236	6,608
Traffic Control and Safety	15	0							0	0	0
Snow Removal	16	0	1,000						1,000	300	1,288
Highway Engineering	17	0							0	0	0
Street Cleaning	18	0							0	0	0
Airport	19	0							0	0	0
Garbage	20	17,800							17,800	16,000	15,985
Other Public Works	21	0							0	0	189
TOTAL (lines 12 - 21)	22	25,500	1,000	0			0		26,500	23,536	25,664
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	0							0	0	0
City Hospital	24	0							0	0	0
Payments to Private Hospitals	25	0							0	0	0
Health Regulation and Inspection	26	0							0	0	0
Water, Air, and Mosquito Control	27	1,200							1,200	1,100	0
Community Mental Health	28	0							0	0	0
Other Health and Social Services	29	0							0	0	0
TOTAL (lines 23 - 29)	30	1,200	0	0			0		1,200	1,100	0
CULTURE & RECREATION											
Library Services	31	0							0	0	0
Museum, Band and Theater	32	0							0	0	0
Parks	33	6,500							6,500	6,500	6,938
Recreation	34	0							0	0	0
Cemetery	35	0							0	0	0
Community Center, Zoo, & Marina	36	5,500							5,500	4,500	5,539
Other Culture and Recreation	37	0							0	0	132
TOTAL (lines 31 - 37)	38	12,000	0	0			0		12,000	11,000	12,609

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	0							0	0	0
Economic Development	40	490							490	0	488
Housing and Urban Renewal	41	0							0	0	0
Planning & Zoning	42	0							0	0	0
Other Com & Econ Development	43	0							0	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	490	0	0			0		490	0	488
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,170							2,170	2,163	2,165
Clerk, Treasurer, & Finance Adm.	47	9,600							9,600	22,800	9,453
Elections	48	900							900	618	912
Legal Services & City Attorney	49	1,500							1,500	1,500	1,128
City Hall & General Buildings	50	20,000							20,000	4,300	24,130
Tort Liability	51	5,000							5,000	9,000	0
Other General Government	52								0	4,200	0
TOTAL (lines 46 - 52)	53	39,170	0	0			0		39,170	44,581	37,788
DEBT SERVICE											
Gov Capital Projects	54								0	0	5,200
TIF Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0			0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	85,530	1,000	0	0	0	0		86,530	91,687	111,232
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							15,000	15,000	46,752	38,326
Sewer Utility	60							62,503	62,503	0	0
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	0	0
Transit	65							0	0	0	0
Cable TV, Internet & Telephone	66							0	0	0	0
Housing Authority	67							0	0	0	0
Storm Water Utility	68							0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							0	0	5,200	0
Enterprise CAPITAL PROJECTS	71							0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							77,503	77,503	51,952	38,326
TOTAL ALL EXPENDITURES (lines 58+74)	74	85,530	1,000	0	0	0	0	77,503	164,033	143,639	149,558
Regular Transfers Out	75								0	0	9,000
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	9,000
Total Expenditures & Fund Transfers Out (lines 75+78)	78	85,530	1,000	0	0	0	0	77,503	164,033	143,639	158,558
Continuing Appropriation	79							0	0	0	
Ending Fund Balance June 30	80	-130,828	236,125	0	0	0	0	34,083	139,380	125,731	155,362

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

REVENUES DETAIL
Fiscal Year Ending 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	22,195	2,255		0	0			24,450	24,772	26,976
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	22,195	2,255		0	0			24,450	24,772	26,976
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,623	269		0	0			2,892	3,018	0
Utility franchise tax	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								0	0	0
Other Local Option Taxes *	12								0	10,000	10,153
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,623	269		0	0			2,892	13,018	10,153
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	0	4,089
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	17,799
Road Use Taxes	17		15,500						15,500	16,000	15,395
Other State Grants & Reimbursements	18								0	0	2,854
Local Grants & Reimbursements	19		10,000						10,000	10,218	47,930
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	25,500	0	0	0		0	25,500	26,218	83,978
Charges for Fees & Service:											
Water Utility	21							35,000	35,000	34,000	33,537
Sewer Utility	22							63,840	63,840	0	0
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	26,000							26,000	16,000	23,422
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								0	0	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	26,000	0		0	0	0	98,840	124,840	50,000	56,959
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	765
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	9,000
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	9,000
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	0	0	0	9,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	50,818	28,024	0	0	0	0	98,840	177,682	114,008	191,920
Beginning Fund Balance July 1	44	-96,116	209,101	0	0	0	0	12,746	125,731	155,362	122,000
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	-45,298	237,125	0	0	0	0	111,586	303,413	269,370	313,920

CITY OF

Little Sioux

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	22,195	2,255		0	0			24,450	24,772	26,976
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	22,195	2,255		0	0			24,450	24,772	26,976
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,623	269		0	0			2,892	13,018	10,153
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	4,089
Intergovernmental	9	0	25,500	0	0	0		0	25,500	26,218	83,978
Charges for Fees & Service	10	26,000	0		0	0	0	98,840	124,840	50,000	56,959
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	765
Sub-Total Revenues	13	50,818	28,024	0	0	0	0	98,840	177,682	114,008	182,920
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	9,000
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	50,818	28,024	0	0	0	0	98,840	177,682	114,008	191,920
Expenditures & Other Financing Uses											
Public Safety	18	7,170	0	0			0		7,170	11,470	29,483
Public Works	19	25,500	1,000	0			0		26,500	23,536	25,664
Health and Social Services	20	1,200	0	0			0		1,200	1,100	0
Culture and Recreation	21	12,000	0	0			0		12,000	11,000	12,609
Community and Economic Development	22	490	0	0			0		490	0	488
General Government	23	39,170	0	0			0		39,170	44,581	37,788
Debt Service	24	0	0	0	0		0		0	0	5,200
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	85,530	1,000	0	0	0	0		86,530	91,687	111,232
Business Type Proprietary: Enterprise & ISF	27							77,503	77,503	51,952	38,326
Total Gov & Bus Type Expenditures	28	85,530	1,000	0	0	0	0	77,503	164,033	143,639	149,558
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	9,000
Total ALL Expenditures/Fund Transfers Out	30	85,530	1,000	0	0	0	0	77,503	164,033	143,639	158,558
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-34,712	27,024	0	0	0	0	21,337	13,649	-29,631	33,362
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	-96,116	209,101	0	0	0	0	12,746	125,731	155,362	122,000
Ending Fund Balance June 30	35	-130,828	236,125	0	0	0	0	34,083	139,380	125,731	155,362

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

City of Little Sioux, Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall
on March 9, 2009 at 7:00 pm
(Date) xx/xx/xx (hour)

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 \$ 13.99000

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 2.99216

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

712-649-2211
phone number

Andrea Perry
City Clerk/Finance Officer's NAME

		Budget FY 2010	Re-estimated FY 2009	Actual FY 2008
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	24,450	24,772	26,976
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	24,450	24,772	26,976
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	2,892	13,018	10,153
Licenses & Permits	7	0	0	0
Use of Money and Property	8	0	0	4,089
Intergovernmental	9	25,500	26,218	83,978
Charges for Fees & Service	10	124,840	50,000	56,959
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	765
Other Financing Sources	13	0	0	9,000
Total Revenues and Other Sources	14	177,682	114,008	191,920
Expenditures & Other Financing Uses				
Public Safety	15	7,170	11,470	29,483
Public Works	16	26,500	23,536	25,664
Health and Social Services	17	1,200	1,100	0
Culture and Recreation	18	12,000	11,000	12,609
Community and Economic Development	19	490	0	488
General Government	20	39,170	44,581	37,788
Debt Service	21	0	0	5,200
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	86,530	91,687	111,232
Business Type / Enterprises	24	77,503	51,952	38,326
Total ALL Expenditures	25	164,033	143,639	149,558
Transfers Out	26	0	0	9,000
Total ALL Expenditures/Transfers Out	27	164,033	143,639	158,558
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	13,649	-29,631	33,362
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	125,731	155,362	122,000
Ending Fund Balance June 30	31	139,380	125,731	155,362