

43-401

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

The City of: Little Sioux County Name: HARRISON Date Budget Adopted: 03/01/10
(Date) xxx/xxxx

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, 2009 Property Valuations		Last Official Census		
	Regular	2a	With Gas & Electric 1,972,399	2b	Without Gas & Electric 1,774,282	217
	DEBT SERVICE	3a	1,972,399	3b	1,774,282	
	Ag Land	4a	67,921			

Code		Dollar	(A)		(B)		(C)
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	15,976	14,372	43	8.10000
Non-Voted Other Permissible Levies							
12(8)	0.67500	Contract for use of Bridge	6	0	0	44	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	0	45	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	0	46	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	266	240	47	0.13500
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	0	48	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	0	49	0.00000
12(15)	Amt Nec	Joint city-county building lease	12	0	0	50	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	0	51	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14	6,200	5,577	52	3.14338
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	0	465	0.00000
Voted Other Permissible Levies							
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	0	53	0.00000
12(2)	0.81000	Memorial Building	16	0	0	54	0.00000
12(3)	0.13500	Symphony Orchestra	17	0	0	55	0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	0	56	0.00000
12(5)	As Voted	County Bridge	19	0	0	57	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	0	58	0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	0	59	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	0	60	0.00000
12(19)	1.00000	City Emergency Medical District	463	0	0	466	0.00000
12(21)	0.27000	Support Public Library	23	0	0	61	0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	0	62	0.00000
Total General Fund Regular Levies (5 thru 24)			25	22,442	20,189		
384.1	3.00375	Ag Land	26	204	204	63	3.00375
Total General Fund Tax Levies (25 + 26)			27	22,646	20,393		Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28	533	479	64	0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	4,438	3,992		2.25005
	Amt Nec	Other Employee Benefits	31	2,091	1,881		1.06013
Total Employee Benefit Levies (29,30,31)			32	6,529	5,873	65	3.31018
Sub Total Special Revenue Levies (28+32)			33	7,062	6,352		
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	7,062	6,352		
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	29,708	26,745	72	14.95856

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 2009										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	-50,394	146,499					96,105	25,895	122,000
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	106,107	23,080					129,187	74,781	203,968
Actual Expenditures Except End Bal (pg 12, line 259) *	3	120,208	11,466					131,674	70,868	202,542
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	-64,495	158,113	0	0	0	0	93,618	29,808	123,426
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2010										
Beginning Fund Balance	5	-64,495	158,113	0	0	0	0	93,618	29,808	123,426
Re-Est Revenues	6	50,818	28,024	0	0	0	0	78,842	98,840	177,682
Re-Est Expenditures	7	85,530	1,000	0	0	0	0	86,530	77,503	164,033
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	-99,207	185,137	0	0	0	0	85,930	51,145	137,075
(3)		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2011										
Beginning Fund Balance	10	-99,207	185,137	0	0	0	0	85,930	51,145	137,075
Revenues	11	40,746	27,062	0	0	0	0	67,808	75,600	143,408
Expenditures	12	69,083	27,200	0	0	0	0	96,283	73,500	169,783
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	-127,544	184,999	0	0	0	0	57,455	53,245	110,700

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2009

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2011

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 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	2,170							2,170	2,170	2,170
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	5,000							5,000	5,000	39,749
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	7,170	0	0			0		7,170	7,170	41,919
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		20,000						20,000	1,000	5,033
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		6,200						6,200	6,700	6,198
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,000						1,000	1,000	235
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	17,500							17,500	17,800	17,495
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	17,500	27,200	0			0		44,700	26,500	28,961
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	1,250							1,250	1,200	1,250
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,250	0	0			0		1,250	1,200	1,250
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	2,700							2,700	6,500	5,590
Recreation	34	200							200	0	4,319
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	2,500							2,500	5,500	7,785
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	5,400	0	0			0		5,400	12,000	17,694

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2011

Fiscal Years

Table with columns: (A) Description, (B) Line Number, (C) GENERAL, (D) SPECIAL REVENUES, (E) TIF SPECIAL REVENUES, (F) DEBT SERVICE, (G) CAPITAL PROJECTS, (H) PERMANENT, (I) PROPRIETARY, (J) BUDGET 2011, (K) RE-ESTIMATED 2010, (L) ACTUAL 2009. Rows include categories like COMMUNITY & ECONOMIC DEVELOPMENT, GENERAL GOVERNMENT, DEBT SERVICE, CAPITAL PROJECTS, BUSINESS TYPE ACTIVITIES, and ending with Ending Fund Balance June 30.

* 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 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	20,393	6,352		0	0			26,745	24,450	27,280
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	20,393	6,352		0	0			26,745	24,450	27,280
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,253	710		0	0			2,963	2,892	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	0	11,144
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,253	710		0	0			2,963	2,892	11,144
Licenses & Permits	14								0	0	0
Use of Money & Property	15	100						100	200	0	145
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	9,519
Road Use Taxes	17		20,000						20,000	15,500	23,080
Other State Grants & Reimbursements	18								0	0	24,482
Local Grants & Reimbursements	19								0	10,000	16,557
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	20,000	0	0	0		0	20,000	25,500	73,638
Charges for Fees & Service:											
Water Utility	21							40,000	40,000	35,000	29,076
Sewer Utility	22							35,500	35,500	63,840	45,295
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							0	0	26,000	15,809
Hospital	28	18,000							18,000	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33	0						0	0	0	1,213
Subtotal - Charges for Service (lines 21 thru 33)	34	18,000	0		0	0	0	75,500	93,500	124,840	91,393
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	368
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
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	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	40,746	27,062	0	0	0	0	75,600	143,408	177,682	203,968
Beginning Fund Balance July 1	44	-99,207	185,137	0	0	0	0	51,145	137,075	123,426	122,000
TOTAL REVENUES & BEGIN BALANCE (lines #2-#43)	45	-58,461	212,199	0	0	0	0	126,745	280,483	301,108	325,968

CITY OF

Little Sioux

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	20,393	6,352		0	0			26,745	24,450	27,280
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	20,393	6,352		0	0			26,745	24,450	27,280
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,253	710		0	0			2,963	2,892	11,144
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	100	0	0	0	0	0	100	200	0	145
Intergovernmental	9	0	20,000	0	0	0		0	20,000	25,500	73,638
Charges for Fees & Service	10	18,000	0		0	0	0	75,500	93,500	124,840	91,393
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	368
Sub-Total Revenues	13	40,746	27,062	0	0	0	0	75,600	143,408	177,682	203,968
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0		0	0	0	0
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	40,746	27,062	0	0	0	0	75,600	143,408	177,682	203,968
Expenditures & Other Financing Uses											
Public Safety	18	7,170	0	0			0		7,170	7,170	41,919
Public Works	19	17,500	27,200	0			0		44,700	26,500	28,961
Health and Social Services	20	1,250	0	0			0		1,250	1,200	1,250
Culture and Recreation	21	5,400	0	0			0		5,400	12,000	17,694
Community and Economic Development	22	613	0	0			0		613	490	613
General Government	23	37,150	0	0			0		37,150	39,170	41,237
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	69,083	27,200	0	0	0	0		96,283	86,530	131,674
Business Type Proprietary: Enterprise & ISF	27							73,500	73,500	77,503	70,868
Total Gov & Bus Type Expenditures	28	69,083	27,200	0	0	0	0	73,500	169,783	164,033	202,542
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	69,083	27,200	0	0	0	0	73,500	169,783	164,033	202,542
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-28,337	-138	0	0	0	0	2,100	-26,375	13,649	1,426
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	-99,207	185,137	0	0	0	0	51,145	137,075	123,426	122,000
Ending Fund Balance June 30	35	-127,544	184,999	0	0	0	0	53,245	110,700	137,075	123,426

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year

2011

City Name: Little Sioux

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2011 (D)	Interest Due FY 2011 + (E)	Bond Reg/Other Fees Due FY 2011 + (F)	Total Obligation Due FY 2011 = (G)	Paid from Funds OTHER THAN Current Year Property Taxes - (H)	Amount Paid by Current Year Debt Service Levy #NAME?
(31)							0	0	
(32)							0	0	
(33)							0	0	
(34)							0	0	
(35)							0	0	
(36)							0	0	
(37)							0	0	
(38)							0	0	
(39)							0	0	
(40)							0	0	
(41)							0	0	
(42)							0	0	
(43)							0	0	
(44)							0	0	
(45)							0	0	
(46)							0	0	
(47)							0	0	
(48)							0	0	
(49)							0	0	
(50)							0	0	
(51)							0	0	
(52)							0	0	
(53)							0	0	
(54)							0	0	
(55)							0	0	
(56)							0	0	
(57)							0	0	
(58)							0	0	
(59)							0	0	
(60)							0	0	
				0	0	0	0	0	

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

City of Little Sioux, Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall
on 03/01/2010 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 \$ 14.95856

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

712-649-2211
phone number

Andrea Perry, City Clerk
City Clerk/Finance Officer's NAME

		Budget FY 2011	Re-estimated FY 2010	Actual FY 2009
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	26,745	24,450	27,280
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	26,745	24,450	27,280
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	2,963	2,892	11,144
Licenses & Permits	7	0	0	0
Use of Money and Property	8	200	0	145
Intergovernmental	9	20,000	25,500	73,638
Charges for Fees & Service	10	93,500	124,840	91,393
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	368
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	143,408	177,682	203,968
Expenditures & Other Financing Uses				
Public Safety	15	7,170	7,170	41,919
Public Works	16	44,700	26,500	28,961
Health and Social Services	17	1,250	1,200	1,250
Culture and Recreation	18	5,400	12,000	17,694
Community and Economic Development	19	613	490	613
General Government	20	37,150	39,170	41,237
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	96,283	86,530	131,674
Business Type / Enterprises	24	73,500	77,503	70,868
Total ALL Expenditures	25	169,783	164,033	202,542
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	169,783	164,033	202,542
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-26,375	13,649	1,426
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	137,075	123,426	122,000
Ending Fund Balance June 30	31	110,700	137,075	123,426