

# 43-401

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Little Sioux County Name: HARRISON Date Budget Adopted: 3/23/2015  
(Date) xxxxxx

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, 2014 Property Valuations

	Regular	2a	With Gas & Electric	2b	Without Gas & Electric	3b	Last Official Census
			1,990,932		1,781,861		170
<b>DEBT SERVICE</b>		<b>3a</b>	1,990,932		1,781,861		
Ag Land		<b>4a</b>	105,115				

### TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 16,127	14,433	43 8.10000
<b>Non-Voted Other Permissible Levies</b>					
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8 2,231	1,997	46 1.12058
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 269	241	47 0.13500
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 8,000	7,160	52 4.01822
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
<b>Voted Other Permissible Levies</b>					
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 26,627	23,831	
384.1	3.00375	Ag Land	26 316	316	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 26,943	24,147	<b>Do Not Add</b>
<b>Special Revenue Levies</b>					
384.8	0.27000	Emergency (if general fund at levy limit)	28 538	481	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 2,841	2,543	1.42697
Rules	Amt Nec	Other Employee Benefits	31 1,997	1,787	1.00305
<b>Total Employee Benefit Levies (29,30,31)</b>			32 4,838	4,330	65 2.43002
<b>Sub Total Special Revenue Levies (28+32)</b>			33 5,376	4,811	
<b>Valuation</b>					
386	As Req	With Gas & Elec	Without Gas & Elec		
SSMID 1	(A)	(B)	34	0	66 0
SSMID 2	(A)	(B)	35	0	67 0
SSMID 3	(A)	(B)	36	0	68 0
SSMID 4	(A)	(B)	37	0	69 0
SSMID 5	(A)	(B)	555	0	565 0
SSMID 6	(A)	(B)	556	0	566 0
SSMID 7	(A)	(B)	1177	0	0
<b>Total SSMID</b>			38 0	0	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>			39 5,376	4,811	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
<b>Total Property Taxes (27+39+40+41)</b>			42 32,319	28,958	72 16.07382

### 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.

- 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)
<b>(1)</b>										
<b>*Annual Report FY 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	35,985	14,208	0	0	0	0	50,193	-382	49,811
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	64,938	25,359	0	0	0	0	90,297	91,548	181,845
Actual Expenditures Except End Bal (pg 12, line 259) *	3	61,167	23,505	0	0	0	0	84,672	89,931	174,603
Ending Fund Balance June 30 (pg 12, line 261) *	4	39,756	16,062	0	0	0	0	55,818	1,235	57,053
<b>(2)</b>										
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	39,756	16,062	0	0	0	0	55,818	1,235	57,053
Re-Est Revenues	6	59,345	28,178	0	0	0	0	87,523	95,000	182,523
Re-Est Expenditures	7	65,433	28,156	0	0	0	0	93,589	92,541	186,130
Ending Fund Balance	8	33,668	16,084	0	0	0	0	49,752	3,694	53,446
<b>(3)</b>										
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	33,668	16,084	0	0	0	0	49,752	3,694	53,446
Revenues	10	67,732	32,163	0	0	0	0	99,895	103,000	202,895
Expenditures	11	59,193	31,455	0	0	0	0	90,648	100,000	190,648
Ending Fund Balance	12	42,207	16,792	0	0	0	0	58,999	6,694	65,693

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2014

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



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	3,400							3,400	3,400	3,400
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	4,500							4,500	5,000	4,455
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	260							260	260	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	8,160	0				0		8,160	8,660	7,855
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		8,000						8,000	10,600	5,503
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		5,800						5,800	5,700	5,767
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	13,000							13,000	13,000	12,980
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	13,000	13,800				0		26,800	29,300	24,250
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	125							125	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	3,000							3,000	2,800	1,318
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	2,500							2,500	1,500	3,266
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	5,625	0				0		5,625	4,300	4,584

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40		488							488	488	488
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
	44											
TOTAL (lines 39 - 44)	45		488	0	0			0		488	488	488
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		2,000							2,000	2,000	3,352
Clerk, Treasurer, & Finance Adm.	47		6,720							6,720	6,500	8,649
Elections	48		700							700	1,585	0
Legal Services & City Attorney	49		500							500	500	912
City Hall & General Buildings	50		5,000							5,000	4,600	4,550
Tort Liability	51		8,000							8,000	7,800	7,671
Other General Government	52		9,000							9,000	16,000	8,700
TOTAL (lines 46 - 52)	53		31,920	0	0			0		31,920	38,985	33,834
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		59,193	13,800	0	0	0	0		72,993	81,733	71,011
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59							40,000		40,000	33,000	32,410
Sewer Utility	60							60,000		60,000	58,000	57,521
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	0	0
Enterprise CAPITAL PROJECTS	71							0		0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0		0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							100,000		100,000	91,000	89,931
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		59,193	13,800	0	0	0	0	100,000	172,993	172,733	160,942
Regular Transfers Out	75			17,655						17,655	13,397	13,661
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	17,655	0	0	0	0	0	17,655	13,397	13,661
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		59,193	31,455	0	0	0	0	100,000	190,648	186,130	174,603
<b>Ending Fund Balance June 30</b>	79		42,207	16,792	0	0	0	0	6,694	65,693	53,446	57,053

\* 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.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL

Fiscal Year Ending 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	24,147	4,811		0	0			28,958	25,030	22,667
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	24,147	4,811		0	0			28,958	25,030	22,667
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,796	565		0	0			3,361	2,827	2,555
Utility franchise 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								0	0	0
Other Local Option Taxes	12		10,780						10,780	10,473	10,110
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,796	11,345		0	0			14,141	13,300	12,665
Licenses & Permits	14	100							100	100	100
Use of Money & Property	15	2,000							2,000	2,000	844
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		16,000						16,000	16,320	14,253
Other State Grants & Reimbursements	18	34	7	0	0	0		0	41	36	2,423
Local Grants & Reimbursements	19	2,500							2,500	381	4,473
Subtotal - Intergovernmental (lines 16 thru 19)	20	2,534	16,007	0	0	0		0	18,541	16,737	21,149
Charges for Fees & Service:											
Water Utility	21							38,000	38,000	33,000	30,040
Sewer Utility	22							65,000	65,000	62,000	58,953
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	17,500							17,500	17,500	16,066
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	17,500	0		0	0	0	103,000	120,500	112,500	105,059
Special Assessments	35								0	0	5,700
Miscellaneous	36	1,000							1,000	1,000	0
Other Financing Sources:											
Regular Operating Transfers In	37	17,655							17,655	11,856	13,661
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	17,655	0	0	0	0	0	0	17,655	11,856	13,661
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	17,655	0	0	0	0	0	0	17,655	11,856	13,661
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	67,732	32,163	0	0	0	0	103,000	202,895	182,523	181,845
Beginning Fund Balance July 1	44	33,668	16,084	0	0	0	0	3,694	53,446	57,053	49,811
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	101,400	48,247	0	0	0	0	106,694	256,341	239,576	231,656

**CITY OF Little Sioux**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2016**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	24,147	4,811		0	0			28,958	25,030	22,667
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	24,147	4,811		0	0			28,958	25,030	22,667
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,796	11,345		0	0			14,141	13,300	12,665
Licenses & Permits	7	100	0					0	100	100	100
Use of Money and Property	8	2,000	0	0	0	0	0	0	2,000	2,000	844
Intergovernmental	9	2,534	16,007	0	0	0		0	18,541	16,737	21,149
Charges for Fees & Service	10	17,500	0		0	0	0	103,000	120,500	112,500	105,059
Special Assessments	11	0	0		0	0		0	0	0	5,700
Miscellaneous	12	1,000	0		0	0	0	0	1,000	1,000	0
Sub-Total Revenues	13	50,077	32,163	0	0	0	0	103,000	185,240	170,667	168,184
<b>Other Financing Sources:</b>											
Total Transfers In	14	17,655	0	0	0	0	0	0	17,655	11,856	13,661
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	0
Total Revenues and Other Sources	17	67,732	32,163	0	0	0	0	103,000	202,895	182,523	181,845
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	8,160	0	0			0		8,160	8,660	7,855
Public Works	19	13,000	13,800	0			0		26,800	29,300	24,250
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	5,625	0	0			0		5,625	4,300	4,584
Community and Economic Development	22	488	0	0			0		488	488	488
General Government	23	31,920	0	0			0		31,920	38,985	33,834
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	59,193	13,800	0	0	0	0		72,993	81,733	71,011
Business Type Proprietary: Enterprise & ISF	27							100,000	100,000	91,000	89,931
Total Gov & Bus Type Expenditures	28	59,193	13,800	0	0	0	0	100,000	172,993	172,733	160,942
Total Transfers Out	29	0	17,655	0	0	0	0	0	17,655	13,397	13,661
Total ALL Expenditures/Fund Transfers Out	30	59,193	31,455	0	0	0	0	100,000	190,648	186,130	174,603
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	8,539	708	0	0	0	0	3,000	12,247	-3,607	7,242
Beginning Fund Balance July 1	33	33,668	16,084	0	0	0	0	3,694	53,446	57,053	49,811
Ending Fund Balance June 30	34	42,207	16,792	0	0	0	0	6,694	65,693	53,446	57,053

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

City Name: Little Sioux

Fiscal Year  
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								0
(2)						0		0
(3)						0		0
(4)						0		0
(5)						0		0
(6)						0		0
(7)						0		0
(8)						0		0
(9)						0		0
(10)						0		0
(11)						0		0
(12)						0		0
(13)						0		0
(14)						0		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			0	0	0	0	0	0

