

10-073

Adoption of Budget and Certification of City Taxes

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

The City of: Brandon County Name: BUCHANAN Date Budget Adopted: 03/08/10
(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.

319-474-2335
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2009 Property Valuations		Last Official Census		
	Regular	2a	With Gas & Electric <u>4,977,168</u>	2b	Without Gas & Electric <u>4,780,431</u>	311
	DEBT SERVICE	3a		3b		
	Ag Land	4a	<u>39,142</u>			

Code		Dollar	(A)		(B)	(C)	
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	40,315	38,721	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		0	47	0.00000
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	5,500	5,283	52	1.10505
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	45,815	44,004		
384.1	3.00375	Ag Land	26	117	117	63	2.98912
Total General Fund Tax Levies (25 + 26)			27	45,932	44,121		Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28	1,343	1,290	64	0.26983
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	4,400	4,226		0.88404
	Amt Nec	Other Employee Benefits	31		0		0.00000
Total Employee Benefit Levies (29,30,31)			32	4,400	4,226	65	0.88404
Sub Total Special Revenue Levies (28+32)			33	5,743	5,516		
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	5,743	5,516		
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		41	0.00000
Total Property Taxes (27+39+40+41)			42	51,675	49,637	72	10.35892

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

Brandon

		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	194,432						194,432	31,974	226,406
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	76,167	78,780					154,947	97,791	252,738
Actual Expenditures Except End Bal (pg 12, line 259) *	3	84,240	61,398					145,638	81,009	226,647
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	186,359	17,382	0	0	0	0	203,741	48,756	252,497
(2) ** Re-Estimated FY 2010		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	186,359	17,382	0	0	0	0	203,741	48,756	252,497
Re-Est Revenues	6	77,612	57,492	0	0	0	0	135,104	103,900	239,004
Re-Est Expenditures	7	104,084	75,000	0	0	0	0	179,084	98,760	277,844
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	159,887	-126	0	0	0	0	159,761	53,896	213,657
(3) ** Budget FY 2011		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	10	159,887	-126	0	0	0	0	159,761	53,896	213,657
Revenues	11	73,897	58,743	0	0	0	0	132,640	101,500	234,140
Expenditures	12	92,534	49,653	0	14,250	0	0	156,437	96,727	253,164
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	141,250	8,964	0	-14,250	0	0	135,964	58,669	194,633

* 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	9,480							9,480	8,708	8,186
Jail	2								0	0	0
Emergency Management	3	300							300	3,523	2,750
Flood Control	4								0	0	0
Fire Department	5	12,700							12,700	11,500	9,688
Ambulance	6	100							100	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	300							300	300	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	22,880	0	0			0		22,880	24,031	20,624
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		19,153						19,153	55,000	20,329
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		6,500						6,500	6,000	5,850
Traffic Control and Safety	15								0	0	0
Snow Removal	16		4,000						4,000	0	4,531
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	28,904							28,904	28,904	23,957
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	28,904	29,653	0			0		58,557	89,904	54,667
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	425
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	800							800	600	0
TOTAL (lines 23 - 29)	30	800	0	0			0		800	600	425
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	8,500							8,500	9,241	10,320
Recreation	34	500							500	500	463
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	500							500	500	210
TOTAL (lines 31 - 37)	38	9,500	0	0			0		9,500	10,241	10,993

EXPENDITURES SCHEDULE PAGE 2
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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40	8,000							8,000	8,000	9,917
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43	250							250	250	1,408
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	8,250	0	0				0	8,250	8,250	11,325
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,600							3,600	1,800	2,212
Clerk, Treasurer, & Finance Adm.	47	12,900							12,900	19,258	11,758
Elections	48								0	800	0
Legal Services & City Attorney	49	2,200							2,200	1,200	396
City Hall & General Buildings	50	3,500							3,500	3,000	2,550
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	22,200	0	0				0	22,200	26,058	16,916
DEBT SERVICE											
Gov Capital Projects	54				14,250				14,250	0	15,125
TIF Capital Projects	55								0	0	0
TOTAL CAPITAL PROJECTS	56	0	0	0				0	0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	92,534	29,653	0	14,250	0	0	0	136,437	159,084	130,075
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							48,520	48,520	48,560	32,053
Sewer Utility	60							48,207	48,207	50,200	33,831
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	15,125
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							96,727	96,727	98,760	81,009
TOTAL ALL EXPENDITURES (lines 58+74)	74	92,534	29,653	0	14,250	0	0	96,727	233,164	257,844	211,084
Regular Transfers Out	75		20,000						20,000	20,000	15,563
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	20,000	0	0	0	0	0	20,000	20,000	15,563
Total Expenditures & Fund Transfers Out (lines 75+78)	78	92,534	49,653	0	14,250	0	0	96,727	253,164	277,844	226,647
Continuing Appropriation	79							0	0	0	
Ending Fund Balance June 30	80	141,250	8,964	0	-14,250	0	0	58,669	194,633	213,657	252,497

* 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	44,121	5,516		0	0			49,637	48,317	56,797
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	44,121	5,516		0	0			49,637	48,317	56,797
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,811	227		0	0			2,038	0	0
Utility franchise tax	7								0	2,322	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		21,000						21,000	21,000	22,785
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,811	21,227		0	0			23,038	23,322	22,785
Licenses & Permits	14	465							465	465	0
Use of Money & Property	15	1,000							1,000	1,000	0
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		32,000						32,000	32,000	48,500
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	32,000	0	0	0		0	32,000	32,000	48,500
Charges for Fees & Service:											
Water Utility	21							46,500	46,500	45,900	47,817
Sewer Utility	22							35,000	35,000	38,000	34,411
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	26,500						26,500	26,500	25,000	26,722
Hospital	28							0	0	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
Subtotal - Charges for Service (lines 21 thru 33)	34	26,500	0		0	0	0	81,500	108,000	108,900	108,950
Special Assessments	35								0	0	0
Miscellaneous	36								0	5,000	143
Other Financing Sources:											
Regular Operating Transfers In	37							20,000	20,000	20,000	15,563
Internal TIF Loan Transfers In	38							0	0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	20,000	20,000	20,000	15,563
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							0	0	0	0
Proceeds of Capital Asset Sales	41							0	0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	20,000	20,000	20,000	15,563
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	73,897	58,743	0	0	0	0	101,500	234,140	239,004	252,738
Beginning Fund Balance July 1	44	159,887	-126	0	0	0	0	53,896	213,657	252,497	226,406
TOTAL REVENUES & BEGIN BALANCE (lines #2-#43)	45	233,784	58,617	0	0	0	0	155,396	447,797	491,501	479,144

CITY OF
Brandon
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	44,121	5,516		0	0			49,637	48,317	56,797
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	44,121	5,516		0	0			49,637	48,317	56,797
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,811	21,227		0	0			23,038	23,322	22,785
Licenses & Permits	7	465	0					0	465	465	0
Use of Money and Property	8	1,000	0	0	0	0	0	0	1,000	1,000	0
Intergovernmental	9	0	32,000	0	0	0		0	32,000	32,000	48,500
Charges for Fees & Service	10	26,500	0		0	0	0	81,500	108,000	108,900	108,950
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	5,000	143
Sub-Total Revenues	13	73,897	58,743	0	0	0	0	81,500	214,140	219,004	237,175
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	20,000	20,000	20,000	15,563
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	73,897	58,743	0	0	0	0	101,500	234,140	239,004	252,738
Expenditures & Other Financing Uses											
Public Safety	18	22,880	0	0			0		22,880	24,031	20,624
Public Works	19	28,904	29,653	0			0		58,557	89,904	54,667
Health and Social Services	20	800	0	0			0		800	600	425
Culture and Recreation	21	9,500	0	0			0		9,500	10,241	10,993
Community and Economic Development	22	8,250	0	0			0		8,250	8,250	11,325
General Government	23	22,200	0	0			0		22,200	26,058	16,916
Debt Service	24	0	0	0	14,250		0		14,250	0	15,125
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	92,534	29,653	0	14,250	0	0		136,437	159,084	130,075
Business Type Proprietary: Enterprise & ISF	27							96,727	96,727	98,760	81,009
Total Gov & Bus Type Expenditures	28	92,534	29,653	0	14,250	0	0	96,727	233,164	257,844	211,084
Total Transfers Out	29	0	20,000	0	0	0	0	0	20,000	20,000	15,563
Total ALL Expenditures/Fund Transfers Out	30	92,534	49,653	0	14,250	0	0	96,727	253,164	277,844	226,647
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-18,637	9,090	0	-14,250	0	0	4,773	-19,024	-38,840	26,091
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	159,887	-126	0	0	0	0	53,896	213,657	252,497	226,406
Ending Fund Balance June 30	35	141,250	8,964	0	-14,250	0	0	58,669	194,633	213,657	252,497

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

City Name: Brandon

Fiscal Year
2011

	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)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(1)	GO WATER IMPROVEMENT NOTE	125,000	DECEMBER 2004	12,500	1,750		14,250	14,250	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			12,500	1,750	0	14,250	14,250	0

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

Fiscal Year

2011

City Name: Brandon

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	
				12,500	1,750	0	14,250	14,250	0

