

10-073

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

The City of: Brandon County Name: BUCHANAN Date Budget Adopted: 03/12/12
(Date) xxx/xx/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, 2011 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	5,507,661	5,303,534	309
DEBT SERVICE 3a	5,507,661	5,303,534	
Ag Land 4a	42,506		

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 44,612	42,959	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 5,865	5,648	52 1.06488
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 50,477	48,607	
384.1	3.00375	Ag Land	26 128	128	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 50,605	48,735	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,487	1,432	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 3,872	3,728	0.70302
Rules	Amt Nec	Other Employee Benefits	31 2,000	1,926	0.36313
Total Employee Benefit Levies (29,30,31)			32 5,872	5,654	1.06615
Sub Total Special Revenue Levies (28+32)			33 7,359	7,086	
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)	37	0	69 0.00000
	SSMID 5 (A)	(B)	555	0	565 0.00000
	SSMID 6 (A)	(B)	556	0	566 0.00000
	SSMID 7 (A)	(B)	1177	0	0.00000
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 7,359	7,086	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
Total Property Taxes (27+39+40+41)			42 57,964	55,821	72 10.50103

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.
- 6) The city is receiving TIF Revenues and has completed the TIF Indebtedness section of the TIF DEBT form in compliance with 384.16(1)

(County Auditor)

Fund Balance Worksheet for City of **Brandon**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2011										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	211,096						211,096	72,346	283,442
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	331,436	62,900					394,336	111,200	505,536
Actual Expenditures Except End Bal (pg 12, line 259) *	3	78,991	49,621					128,612	355,945	484,557
Ending Fund Balance June 30 (pg 12, line 261) *	4	463,541	13,279	0	0	0	0	476,820	-172,399	304,421
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2012										
Beginning Fund Balance	5	463,541	13,279	0	0	0	0	476,820	-172,399	304,421
Re-Est Revenues	6	82,501	74,000	0	0	0	0	156,501	295,903	452,404
Re-Est Expenditures	7	99,943	55,500	0	38,000	0	0	193,443	369,823	563,266
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	446,099	31,779	0	-38,000	0	0	439,878	-246,319	193,559
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2013										
Beginning Fund Balance	10	446,099	31,779	0	-38,000	0	0	439,878	-246,319	193,559
Revenues	11	108,911	67,359	0	0	0	0	176,270	110,130	286,400
Expenditures	12	192,253	0	0	0	0	0	192,253	93,712	285,965
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	362,757	99,138	0	-38,000	0	0	423,895	-229,901	193,994

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

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

CITY OF Brandon

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2011
PRINCIPAL on All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebate/ments & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

THE DATA BELOW NO LONGER CARRIES TO A "REBATES" LINE OF THE RE-EXP P2 & EXP P2 FORMS

Click to view Help with Rebates

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		EXP P2	RE-EST EXP P2	
ENTITY NAME (Rebates DO NOT include bonds, SRF, project names, etc. See Help page for definition)		BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
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24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
* TOTAL Rebates or Payments to Entities				

* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	10,656							10,656	10,102	11,938
Jail	2								0	0	0
Emergency Management	3	30,755							30,755	300	28
Flood Control	4								0	0	0
Fire Department	5	12,100							12,100	12,700	7,931
Ambulance	6	100							100	100	50
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	53,911	0	0			0		53,911	23,502	19,947
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	22,353							22,353	35,500	16,518
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,200							7,200	0	6,816
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	29,512							29,512	31,086	27,726
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	59,065	0	0			0		59,065	66,586	51,060
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								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	600							600	425	425
TOTAL (lines 23 - 29)	30	600	0	0			0		600	425	425
CULTURE & RECREATION											
Library Services	31	618							618	0	618
Museum, Band and Theater	32								0	0	0
Parks	33	9,333							9,333	7,575	7,575
Recreation	34	5,000							5,000	500	500
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	500							500	0	0
TOTAL (lines 31 - 37)	38	15,451	0	0			0		15,451	8,075	8,693

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

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 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	0	0
Economic Development	40		15,000							15,000	8,000	6,287
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	250	0
TOTAL (lines 39 - 44)	44		15,000	0	0			0		15,000	8,250	6,287
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,445							3,445	3,445	2,990
Clerk, Treasurer, & Finance Adm.	47		14,006							14,006	19,787	0
Elections	48									0	673	15,775
Legal Services & City Attorney	49		3,000							3,000	1,200	678
City Hall & General Buildings	50		4,300							4,300	3,500	2,757
Tort Liability	51									0	0	0
Other General Government	52		3,475							3,475	0	0
TOTAL (lines 46 - 52)	53		28,226	0	0			0		28,226	28,605	22,200
DEBT SERVICE	54									0	38,000	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		172,253	0	0	0	0	0		172,253	173,443	108,612
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								46,461	46,461	59,500	37,638
Sewer Utility	60								47,251	47,251	272,323	304,057
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	38,000	14,250
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								93,712	93,712	369,823	355,945
TOTAL ALL EXPENDITURES (lines 58+74)	74		172,253	0	0	0	0	0	93,712	265,965	543,266	464,557
Regular Transfers Out	75		20,000							20,000	20,000	20,000
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		20,000	0	0	0	0	0	0	20,000	20,000	20,000
Total Expenditures & Fund Transfers Out (lines 75+76)	78		192,253	0	0	0	0	0	93,712	285,965	563,266	484,557
Continuing Appropriation	79									0	0	0
Ending Fund Balance June 30	80		362,757	99,138	0	-38,000	0	0	-229,901	193,994	193,559	304,421

* 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

2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	48,735	7,086		0	0			55,821	53,036	51,350
	2								0	0	0
	3	48,735	7,086		0	0			55,821	53,036	51,350
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,870	273		0	0			2,143	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		23,000						23,000	22,000	24,795
	13	1,870	23,273		0	0			25,143	22,000	24,795
	14	565							565	465	565
	15	3,000							3,000	1,000	6,042
Intergovernmental:											
	16	23,066							23,066	210,000	248,083
	17		37,000						37,000	32,000	35,471
	18	3,075							3,075	0	2,934
	19								0	0	0
	20	26,141	37,000	0	0	0		0	63,141	242,000	286,488
Charges for Fees & Service:											
	21							47,680	47,680	47,493	45,468
	22							42,450	42,450	38,410	42,283
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27	28,600							28,600	28,000	28,545
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	28,600	0		0	0		90,130	118,730	113,903	116,296
	35								0	0	0
	36								0	0	0
Other Financing Sources:											
	37							20,000	20,000	20,000	20,000
	38								0	0	0
	39	0	0	0	0	0		20,000	20,000	20,000	20,000
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0		20,000	20,000	20,000	20,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	108,911	67,359	0	0	0	0	110,130	286,400	452,404	505,536
	44	446,099	31,779	0	-38,000	0	0	-246,319	193,559	304,421	283,442
	45	555,010	99,138	0	-38,000	0	0	-136,189	479,959	756,825	788,978

CITY OF
Brandon
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	48,735	7,086		0	0			55,821	53,036	51,350
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	48,735	7,086		0	0			55,821	53,036	51,350
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,870	23,273		0	0			25,143	22,000	24,795
Licenses & Permits	7	565	0					0	565	465	565
Use of Money and Property	8	3,000	0	0	0	0	0	0	3,000	1,000	6,042
Intergovernmental	9	26,141	37,000	0	0	0		0	63,141	242,000	286,488
Charges for Fees & Service	10	28,600	0		0	0	0	90,130	118,730	113,903	116,296
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	108,911	67,359	0	0	0	0	90,130	266,400	432,404	485,536
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	20,000	20,000	20,000	20,000
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	0
Total Revenues and Other Sources	17	108,911	67,359	0	0	0	0	110,130	286,400	452,404	505,536
Expenditures & Other Financing Uses											
Public Safety	18	53,911	0	0			0		53,911	23,502	19,947
Public Works	19	59,065	0	0			0		59,065	66,586	51,060
Health and Social Services	20	600	0	0			0		600	425	425
Culture and Recreation	21	15,451	0	0			0		15,451	8,075	8,693
Community and Economic Development	22	15,000	0	0			0		15,000	8,250	6,287
General Government	23	28,226	0	0			0		28,226	28,605	22,200
Debt Service	24	0	0	0	0		0		0	38,000	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	172,253	0	0	0	0	0		172,253	173,443	108,612
Business Type Proprietary: Enterprise & ISF	27							93,712	93,712	369,823	355,945
Total Gov & Bus Type Expenditures	28	172,253	0	0	0	0	0	93,712	265,965	543,266	464,557
Total Transfers Out	29	20,000	0	0	0	0	0	0	20,000	20,000	20,000
Total ALL Expenditures/Fund Transfers Out	30	192,253	0	0	0	0	0	93,712	285,965	563,266	484,557
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-83,342	67,359	0	0	0	0	16,418	435	-110,862	20,979
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	446,099	31,779	0	-38,000	0	0	-246,319	193,559	304,421	283,442
Ending Fund Balance June 30	35	362,757	99,138	0	-38,000	0	0	-229,901	193,994	193,559	304,421

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

City Name: Brandon

Fiscal Year
2013

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	GO WATER IMPROVEMENT NOTE	125,000	DECEMBER 2004	0	0		0	0	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

