

10-073

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Brandon County Name: BUCHANAN Date Budget Adopted: 3/10/2014
(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.

(319) 474-2335

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

	With Gas & Electric		Without Gas & Electric		Last Official Census 309	
	Regular	2a	5,817,738	2b		5,612,714
	DEBT SERVICE	3a		3b		
	Ag Land	4a	50,343			

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 47,124	43 45,463	8.10000
(384)		Non-Voted Other Permissible Levies			
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	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
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(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs	14 6,272	6,051	52 1.07808
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(384)		Voted Other Permissible Levies			
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(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(19)	1.00000	City Emergency Medical District	463	0	466 0
12(21)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
Total General Fund Regular Levies (5 thru 24)			25 53,396	51,514	
384.1	3.00375	Ag Land	26 151	151	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 53,547	51,665	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,571	1,515	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 3,600	3,473	0.61877
Rules	Amt Nec	Other Employee Benefits	31 2,100	2,026	0.36097
Total Employee Benefit Levies (29,30,31)			32 5,700	5,499	0.97974
Sub Total Special Revenue Levies (28+32)			33 7,271	7,014	
Valuation					
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
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 7,271	7,014	
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
Total Property Taxes (27+39+40+41)			42 60,818	58,679	10.42782

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.

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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1							0	361,339	361,339
Actual Revenues Except Beg Bal (pg 5, line 132) *	2							0	281,434	281,434
Actual Expenditures Except End Bal (pg 12, line 259) *	3							0	214,982	214,982
Ending Fund Balance June 30 (pg 12, line 261) *	4	0	0	0	0	0	0	0	427,791	427,791
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014				Special Rev						
Beginning Fund Balance	5	0	0	0	0	0	0	0	427,791	427,791
Re-Est Revenues	6	83,064	81,276	0	0	0	0	164,340	115,740	280,080
Re-Est Expenditures	7	124,640	100,538	0	0	0	0	225,178	93,458	318,636
Ending Fund Balance	8	-41,576	-19,262	0	0	0	0	-60,838	450,073	389,235
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015				Special Rev						
Beginning Fund Balance	9	-41,576	-19,262	0	0	0	0	-60,838	450,073	389,235
Revenues	10	84,612	68,771	0	0	0	0	153,383	119,240	272,623
Expenditures	11	147,089	78,250	0	0	0	0	225,339	94,680	320,019
Ending Fund Balance	12	-104,053	-28,741	0	0	0	0	-132,794	474,633	341,839

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	11,742							11,742	11,124	10,516
Jail	2								0	0	0
Emergency Management	3								0	0	19,945
Flood Control	4								0	0	0
Fire Department	5	12,300							12,300	11,990	9,065
Ambulance	6	100							100	100	45
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	150	0
Animal Control	9	300							300	300	0
Other Public Safety	10	150							150	0	0
TOTAL (lines 1 - 10)	11	24,592	0	0			0		24,592	23,664	39,571
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		43,502						43,502	73,038	12,188
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		7,000						7,000	7,000	5,704
Traffic Control and Safety	15		500						500	500	443
Snow Removal	16		3,248						3,248	0	3,808
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	29,075							29,075	30,023	27,830
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	29,075	54,250	0			0		83,325	110,561	49,973
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	600	575
TOTAL (lines 23 - 29)	30	600	0	0			0		600	600	575
CULTURE & RECREATION											
Library Services	31	400							400	300	0
Museum, Band and Theater	32								0	0	0
Parks	33	12,466							12,466	23,965	11,678
Recreation	34	10,000							10,000	1,000	79
Cemetery	35	200							200	150	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	600							600	500	310
TOTAL (lines 31 - 37)	38	23,666	0	0			0		23,666	25,915	12,067

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	0	0
Economic Development	40		30,000							30,000	15,000	1,381
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		30,000	0	0			0		30,000	15,000	1,381
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,445							3,445	3,200	3,052
Clerk, Treasurer, & Finance Adm.	47		17,991							17,991	15,848	17,229
Elections	48									0	820	0
Legal Services & City Attorney	49		6,200							6,200	5,200	254
City Hall & General Buildings	50		8,220							8,220	4,370	2,887
Tort Liability	51		3,300							3,300	0	0
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		39,156	0	0			0		39,156	29,438	23,422
DEBT SERVICE	54									0	0	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 <i>(lines 11+22+30+38+45+53+54+57)</i>	58		147,089	54,250	0	0	0	0		201,339	205,178	126,989
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								49,540	49,540	48,479	33,954
Sewer Utility	60								45,140	45,140	44,979	34,039
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
TOTAL Business Type Expenditures (lines 59 - 73)	73								94,680	94,680	93,458	67,993
TOTAL ALL EXPENDITURES (lines 58+74)	74		147,089	54,250	0	0	0	0	94,680	296,019	298,636	194,982
Regular Transfers Out	75			24,000						24,000	20,000	20,000
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	24,000	0	0	0	0	0	24,000	20,000	20,000
Total Expenditures & Fund Transfers Out (lines 75+76)	78		147,089	78,250	0	0	0	0	94,680	320,019	318,636	214,982
Ending Fund Balance June 30	79		-104,053	-28,741	0	0	0	0	474,633	341,839	389,235	427,791

* 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 2015

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
REVENUES & OTHER FINANCING SOURCES											
	1	51,665	7,014		0	0			58,679	58,310	57,686
	2								0	0	0
	3	51,665	7,014		0	0			58,679	58,310	57,686
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,882	257		0	0			2,139	2,015	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		25,000						25,000	24,500	24,068
	13	1,882	25,257		0	0			27,139	26,515	24,068
	14	565							565	615	565
	15	2,000							2,000	1,000	3,797
Intergovernmental:											
	16								0	0	14,485
	17		36,500						36,500	36,500	37,486
	18	0	0	0	0	0		0	0	0	1,931
	19								0	12,800	0
	20	0	36,500	0	0	0		0	36,500	49,300	53,902
Charges for Fees & Service:											
	21							48,400	48,400	48,400	41,908
	22							46,840	46,840	46,340	46,733
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	28,500							28,500	28,600	28,680
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	225
	34	28,500	0		0	0		95,240	123,740	123,340	117,546
	35								0	0	0
	36								0	1,000	3,870
Other Financing Sources:											
	37							24,000	24,000	20,000	20,000
	38								0	0	0
	39	0	0	0	0	0		24,000	24,000	20,000	20,000
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0		24,000	24,000	20,000	20,000
	43	84,612	68,771	0	0	0		119,240	272,623	280,080	281,434
	44	-41,576	-19,262	0	0	0		450,073	389,235	427,791	361,339
	45	43,036	49,509	0	0	0		569,313	661,858	707,871	642,773

CITY OF

Brandon

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
Revenues & Other Financing Sources											
Taxes Levied on Property	1	51,665	7,014		0	0			58,679	58,310	57,686
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	51,665	7,014		0	0			58,679	58,310	57,686
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,882	25,257		0	0			27,139	26,515	24,068
Licenses & Permits	7	565	0					0	565	615	565
Use of Money and Property	8	2,000	0	0	0	0	0	0	2,000	1,000	3,797
Intergovernmental	9	0	36,500	0	0	0		0	36,500	49,300	53,902
Charges for Fees & Service	10	28,500	0		0	0	0	95,240	123,740	123,340	117,546
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	1,000	3,870
Sub-Total Revenues	13	84,612	68,771	0	0	0	0	95,240	248,623	260,080	261,434
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	24,000	24,000	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	84,612	68,771	0	0	0	0	119,240	272,623	280,080	281,434
Expenditures & Other Financing Uses											
Public Safety	18	24,592	0	0			0		24,592	23,664	39,571
Public Works	19	29,075	54,250	0			0		83,325	110,561	49,973
Health and Social Services	20	600	0	0			0		600	600	575
Culture and Recreation	21	23,666	0	0			0		23,666	25,915	12,067
Community and Economic Development	22	30,000	0	0			0		30,000	15,000	1,381
General Government	23	39,156	0	0			0		39,156	29,438	23,422
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	147,089	54,250	0	0	0	0		201,339	205,178	126,989
Business Type Proprietary: Enterprise & ISF	27							94,680	94,680	93,458	67,993
Total Gov & Bus Type Expenditures	28	147,089	54,250	0	0	0	0	94,680	296,019	298,636	194,982
Total Transfers Out	29	0	24,000	0	0	0	0	0	24,000	20,000	20,000
Total ALL Expenditures/Fund Transfers Out	30	147,089	78,250	0	0	0	0	94,680	320,019	318,636	214,982
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-62,477	-9,479	0	0	0	0	24,560	-47,396	-38,556	66,452
Beginning Fund Balance July 1	33	-41,576	-19,262	0	0	0	0	450,073	389,235	427,791	361,339
Ending Fund Balance June 30	34	-104,053	-28,741	0	0	0	0	474,633	341,839	389,235	427,791

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

City Name: Brandon

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)							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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

City of **Brandon** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Brandon City Hall

on 3/10/2014 at 5:30 p.m.
(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 \$ 10.42782

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.

319-474-2335
 phone number

Danette Lujan, City Clerk
 City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	58,679	58,310	57,686
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	58,679	58,310	57,686
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	27,139	26,515	24,068
Licenses & Permits	7	565	615	565
Use of Money and Property	8	2,000	1,000	3,797
Intergovernmental	9	36,500	49,300	53,902
Charges for Fees & Service	10	123,740	123,340	117,546
Special Assessments	11	0	0	0
Miscellaneous	12	0	1,000	3,870
Other Financing Sources	13	24,000	20,000	20,000
Total Revenues and Other Sources	14	272,623	280,080	281,434
Expenditures & Other Financing Uses				
Public Safety	15	24,592	23,664	39,571
Public Works	16	83,325	110,561	49,973
Health and Social Services	17	600	600	575
Culture and Recreation	18	23,666	25,915	12,067
Community and Economic Development	19	30,000	15,000	1,381
General Government	20	39,156	29,438	23,422
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	201,339	205,178	126,989
Business Type / Enterprises	24	94,680	93,458	67,993
Total ALL Expenditures	25	296,019	298,636	194,982
Transfers Out	26	24,000	20,000	20,000
Total ALL Expenditures/Transfers Out	27	320,019	318,636	214,982
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-47,396	-38,556	66,452
Beginning Fund Balance July 1	29	389,235	427,791	361,339
Ending Fund Balance June 30	30	341,839	389,235	427,791