

10-073

Adoption of Budget and Certification of City Taxes

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

The City of: Brandon County Name: BUCHANAN Date Budget Adopted: 3/9/2015
(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.

319-474-2335
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

Last Official Census

	Regular	2a	With Gas & Electric	2b	5,816,896	309
	DEBT SERVICE	3a	6,007,049	3b	5,816,896	
	Ag Land	4a	49,672			

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 48,657	43 47,117	8.10000
Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6	44 0	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	45 0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	46 0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	47 0	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	48 0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	49 0	0
12(15)	0.06750	Levee Impr. fund in special charter city	13	51 0	0
12(17)	Amt Nec	Liability, property & self insurance costs	14 6,775	52 6,561	1.12784
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	465 0	0
Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15	53 0	0
12(2)	0.81000	Memorial Building	16	54 0	0
12(3)	0.13500	Symphony Orchestra	17	55 0	0
12(4)	0.27000	Cultural & Scientific Facilities	18	56 0	0
12(5)	As Voted	County Bridge	19	57 0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	58 0	0
12(9)	0.03375	Aid to a Transit Company	21	59 0	0
12(16)	0.20500	Maintain Institution received by gift/devise	22	60 0	0
12(18)	1.00000	City Emergency Medical District	463	466 0	0
12(20)	0.27000	Support Public Library	23	61 0	0
28E.22	1.50000	Unified Law Enforcement	24	62 0	0
Total General Fund Regular Levies (5 thru 24)			25 55,432	53,678	
384.1	3.00375	Ag Land	26 149	63 149	3.00375
Total General Fund Tax Levies (25 + 26)			27 55,581	53,827	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,622	64 1,571	0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 5,093	4,932	0.84784
Rules	Amt Nec	Other Employee Benefits	31 2,050	1,985	0.34127
Total Employee Benefit Levies (29,30,31)			32 7,143	6,917	1.18911
Sub Total Special Revenue Levies (28+32)			33 8,765	8,488	
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 8,765	8,488	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	40 0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	41 0	71 0
Total Property Taxes (27+39+40+41)			42 64,346	42 62,315	72 10.68695

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.

- The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published or posted amounts.
- Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 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 2014											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	327,319	6,445	0	0	0	0	333,764	94,027	427,791	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	91,858	56,181	0	0	0	0	148,039	96,627	244,666	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	107,432	41,388	0	0	0	0	148,820	82,446	231,266	
Ending Fund Balance June 30 (pg 12, line 261) *	4	311,745	21,238	0	0	0	0	332,983	108,208	441,191	
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5	311,745	21,238	0	0	0	0	332,983	108,208	441,191	
Re-Est Revenues	6	96,798	56,100	0	0	0	0	152,898	114,000	266,898	
Re-Est Expenditures	7	121,294	60,650	0	0	0	0	181,944	94,680	276,624	
Ending Fund Balance	8	287,249	16,688	0	0	0	0	303,937	127,528	431,465	
(3)											
** Budget FY 2016											
Beginning Fund Balance	9	287,249	16,688	0	0	0	0	303,937	127,528	431,465	
Revenues	10	181,246	39,865	0	0	0	0	221,111	0	221,111	
Expenditures	11	176,236	0	0	0	0	0	176,236	99,334	275,570	
Ending Fund Balance	12	292,259	56,553	0	0	0	0	348,812	28,194	377,006	

* 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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	12,360							12,360	11,742	11,124
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	12,300							12,300	12,300	9,770
Ambulance	6	100							100	100	58
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	300							300	300	0
Other Public Safety	10	150							150	150	0
TOTAL (lines 1 - 10)	11	25,210	0				0		25,210	24,592	20,952
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	36,394							36,394	25,650	30,607
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,000							7,000	7,000	6,340
Traffic Control and Safety	15	500							500	500	270
Snow Removal	16								0	3,500	4,021
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	150
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	29,625							29,625	29,075	29,425
Other Public Works	21								0	792	0
TOTAL (lines 12 - 21)	22	73,519	0				0		73,519	66,517	70,813
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	625
TOTAL (lines 23 - 29)	30	600	0				0		600	600	625
CULTURE & RECREATION											
Library Services	31	400							400	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	24,421							24,421	13,654	12,330
Recreation	34	600							600	10,000	10,000
Cemetery	35	500							500	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	600	770
TOTAL (lines 31 - 37)	38	25,921	0				0		25,921	24,254	23,100

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)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	0	0
Economic Development	40		10,000							10,000	10,000	6,081
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		10,000	0	0			0		10,000	10,000	6,081
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,475							3,475	3,445	3,359
Clerk, Treasurer, & Finance Adm.	47		22,811							22,811	18,836	18,468
Elections	48		1,000							1,000	0	820
Legal Services & City Attorney	49		10,000							10,000	6,200	1,373
City Hall & General Buildings	50		200							200	200	3,229
Tort Liability	51		3,500							3,500	3,300	0
Other General Government	52		0							0	0	0
TOTAL (lines 46 - 52)	53		40,986	0	0			0		40,986	31,981	27,249
DEBT SERVICE	54		0							0	0	0
Gov Capital Projects	55		0							0	0	0
TIF Capital Projects	56		0							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		176,236	0	0	0	0	0		176,236	157,944	148,820
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								50,500	50,500	49,540	39,512
Sewer Utility	60								48,834	48,834	45,140	42,934
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								99,334	99,334	94,680	82,446
TOTAL ALL EXPENDITURES (lines 58+74)	74		176,236	0	0	0	0	0	99,334	275,570	252,624	231,266
Regular Transfers Out	75		0							0	24,000	0
Internal TIF Loan / Repayment Transfers Out	76		0							0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	24,000	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		176,236	0	0	0	0	0	99,334	275,570	276,624	231,266
Ending Fund Balance June 30	79		292,259	56,553	0	0	0	0	28,194	377,006	431,465	441,191

* 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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	53,827	8,488		0	0			62,315	62,733	60,623
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	53,827	8,488		0	0			62,315	62,733	60,623
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,754	277		0	0			2,031	0	0
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								0	25,000	24,760
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,754	277		0	0			2,031	25,000	24,760
Licenses & Permits	14	565							565	565	615
Use of Money & Property	15	600							600	1,000	564
Intergovernmental:											
Federal Grants & Reimbursements	16	0							0	0	0
Road Use Taxes	17		24,000						24,000	24,000	23,474
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19	0	7,100						7,100	7,100	7,947
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	31,100	0	0	0		0	31,100	31,100	31,421
Charges for Fees & Service:											
Water Utility	21	44,000							44,000	42,000	41,816
Sewer Utility	22	48,500							48,500	48,000	47,590
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	28,500							28,500	29,000	29,729
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	1,000							1,000	1,000	1,131
Subtotal - Charges for Service (lines 21 thru 33)	34	122,000	0		0	0	0	0	122,000	120,000	120,266
Special Assessments	35	0							0	0	0
Miscellaneous	36	2,500							2,500	2,500	6,417
Other Financing Sources:											
Regular Operating Transfers In	37	0							0	24,000	0
Internal TIF Loan Transfers In	38	0							0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	24,000	0
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	0	0	24,000	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	181,246	39,865	0	0	0	0	0	221,111	266,898	244,666
Beginning Fund Balance July 1	44	287,249	16,688	0	0	0	0	127,528	431,465	441,191	427,791
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	468,495	56,553	0	0	0	0	127,528	652,576	708,089	672,457

CITY OF Brandon
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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	53,827	8,488		0	0			62,315	62,733	60,623
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	53,827	8,488		0	0			62,315	62,733	60,623
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,754	277		0	0			2,031	25,000	24,760
Licenses & Permits	7	565	0					0	565	565	615
Use of Money and Property	8	600	0	0	0	0	0	0	600	1,000	564
Intergovernmental	9	0	31,100	0	0	0		0	31,100	31,100	31,421
Charges for Fees & Service	10	122,000	0		0	0	0	0	122,000	120,000	120,266
Special Assessments	11	0	0		0	0			0	0	0
Miscellaneous	12	2,500	0		0	0	0	0	2,500	2,500	6,417
Sub-Total Revenues	13	181,246	39,865	0	0	0	0	0	221,111	242,898	244,666
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	24,000	0
Proceeds of Debt	15	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	181,246	39,865	0	0	0	0	0	221,111	266,898	244,666
Expenditures & Other Financing Uses											
Public Safety	18	25,210	0	0			0		25,210	24,592	20,952
Public Works	19	73,519	0	0			0		73,519	66,517	70,813
Health and Social Services	20	600	0	0			0		600	600	625
Culture and Recreation	21	25,921	0	0			0		25,921	24,254	23,100
Community and Economic Development	22	10,000	0	0			0		10,000	10,000	6,081
General Government	23	40,986	0	0			0		40,986	31,981	27,249
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	176,236	0	0	0	0	0		176,236	157,944	148,820
Business Type Proprietary: Enterprise & ISF	27							99,334	99,334	94,680	82,446
Total Gov & Bus Type Expenditures	28	176,236	0	0	0	0	0	99,334	275,570	252,624	231,266
Total Transfers Out	29	0	0	0	0	0	0	0	0	24,000	0
Total ALL Expenditures/Fund Transfers Out	30	176,236	0	0	0	0	0	99,334	275,570	276,624	231,266
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	5,010	39,865	0	0	0	0	-99,334	-54,459	-9,726	13,400
Beginning Fund Balance July 1	33	287,249	16,688	0	0	0	0	127,528	431,465	441,191	427,791
Ending Fund Balance June 30	34	292,259	56,553	0	0	0	0	28,194	377,006	431,465	441,191

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

City Name: Brandon

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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **Brandon** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Brandon City Hall
on 3/9/2015 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 \$ 10.68695

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 2016	Re-estimated FY 2015	Actual FY 2014
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	62,315	62,733	60,623
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	62,315	62,733	60,623
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	2,031	25,000	24,760
Licenses & Permits	7	565	565	615
Use of Money and Property	8	600	1,000	564
Intergovernmental	9	31,100	31,100	31,421
Charges for Fees & Service	10	122,000	120,000	120,266
Special Assessments	11	0	0	0
Miscellaneous	12	2,500	2,500	6,417
Other Financing Sources	13	0	0	0
Transfers In	14	0	24,000	0
Total Revenues and Other Sources	15	221,111	266,898	244,666
Expenditures & Other Financing Uses				
Public Safety	16	25,210	24,592	20,952
Public Works	17	73,519	66,517	70,813
Health and Social Services	18	600	600	625
Culture and Recreation	19	25,921	24,254	23,100
Community and Economic Development	20	10,000	10,000	6,081
General Government	21	40,986	31,981	27,249
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	176,236	157,944	148,820
Business Type / Enterprises	25	99,334	94,680	82,446
Total ALL Expenditures	26	275,570	252,624	231,266
Transfers Out	27	0	24,000	0
Total ALL Expenditures/Transfers Out	28	275,570	276,624	231,266
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-54,459	-9,726	13,400
Beginning Fund Balance July 1	30	431,465	441,191	427,791
Ending Fund Balance June 30	31	377,006	431,465	441,191