

05-028

Adoption of Budget and Certification of City Taxes

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

The City of: BRAYTON County Name: AUDUBON Date Budget Adopted: 2/10/2015
(Date) xx/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.

712-549-2268

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>1,322,696</u>	2b <u>1,254,436</u>	128
DEBT SERVICE	3a <u>1,322,696</u>	3b <u>1,254,436</u>	
Ag Land	4a <u>268,021</u>		

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 10,714	10,161	43 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(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	7,587	52 6.04825
12(21)	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(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
		Total General Fund Regular Levies (5 thru 24)	25 18,714	17,748	
384.1	3.00375	Ag Land	26 805	805	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 19,519	18,553	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 4,000	3,794	3.02413
Rules	Amt Nec	Other Employee Benefits	31 2,000	1,897	1.51206
		Total Employee Benefit Levies (29,30,31)	32 6,000	5,691	65 4.53619
		Sub Total Special Revenue Levies (28+32)	33 6,000	5,691	
		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 6,000	5,691	
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 25,519	24,244	72 18.68444

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

BRAYTON

		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	78,098	0	0	0	0	0	78,098	0	78,098
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	38,588	32,071	0	13,095	0	0	83,754	63,938	147,692
Actual Expenditures Except End Bal (pg 12, line 259) *	3	50,396	32,329	0	0	0	0	82,725	87,794	170,519
Ending Fund Balance June 30 (pg 12, line 261) *	4	66,290	-258	0	13,095	0	0	79,127	-23,856	55,271
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	66,290	-258	0	13,095	0	0	79,127	-23,856	55,271
Re-Est Revenues	6	51,506	21,691	0	0	0	0	73,197	68,000	141,197
Re-Est Expenditures	7	71,500	0	0	0	0	0	71,500	81,803	153,303
Ending Fund Balance	8	46,296	21,433	0	13,095	0	0	80,824	-37,659	43,165
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	46,296	21,433	0	13,095	0	0	80,824	-37,659	43,165
Revenues	10	51,463	22,691	0	0	0	0	74,154	68,000	142,154
Expenditures	11	56,810	29,500	0	0	0	0	86,310	69,000	155,310
Ending Fund Balance	12	40,949	14,624	0	13,095	0	0	68,668	-38,659	30,009

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

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

CITY OF _____ BRAYTON _____

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 Support of a Local Emerg.Mgmt.Comm.	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

CITY OF BRAYTON

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								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	10,000							10,000	10,000	6,225
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	10,000	0				0		10,000	10,000	6,225
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	4,000	12,000						16,000	15,000	9,092
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,500							2,500	2,500	2,368
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,000						3,000	3,000	133
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	6,500	15,000				0		21,500	20,500	11,593
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								0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	5,000	13,835
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	2,388
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	5,000	0				0		5,000	5,000	16,223

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									0	0	0
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		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		4,000							4,000	4,000	2,003
Clerk, Treasurer, & Finance Adm.	47		12,500							12,500	12,000	11,192
Elections	48		300							300	0	123
Legal Services & City Attorney	49									0	0	0
City Hall & General Buildings	50		6,000							6,000	6,000	20,291
Tort Liability	51			8,500						8,500	8,000	8,427
Other General Government	52			6,000						6,000	6,000	6,648
TOTAL (lines 46 - 52)	53		22,800	14,500	0			0		37,300	36,000	48,684
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 (lines 11+22+30+38+45+53+54+57)	58		44,300	29,500	0	0	0	0		73,800	71,500	82,725
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								30,000	30,000	30,000	37,249
Sewer Utility	60								30,000	30,000	30,000	30,027
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								9,000	9,000	9,000	7,423
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								69,000	69,000	69,000	74,699
TOTAL ALL EXPENDITURES (lines 58+74)	74		44,300	29,500	0	0	0	0	69,000	142,800	140,500	157,424
Regular Transfers Out	75		12,510							12,510	12,803	13,095
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		12,510	0	0	0	0	0	0	12,510	12,803	13,095
Total Expenditures & Fund Transfers Out (lines 75+76)	78		56,810	29,500	0	0	0	0	69,000	155,310	153,303	170,519
Ending Fund Balance June 30	79		40,949	14,624	0	13,095	0	0	-38,659	30,009	43,165	55,271

* 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											
	1	18,553	5,691		0	0			24,244	23,994	23,266
	2								0	0	0
	3	18,553	5,691		0	0			24,244	23,994	23,266
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6				0	0			0	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		8,500						8,500	8,500	9,007
	13	0	8,500		0	0			8,500	8,500	9,007
	14	400							400	400	45
	15	3,000							3,000	3,000	6,202
Intergovernmental:											
	16								0	0	0
	17		8,500						8,500	7,500	7,818
	18	0	0	0	0	0		0	0	0	0
	19	10,000							10,000	10,000	15,246
	20	10,000	8,500	0	0	0		0	18,500	17,500	23,064
Charges for Fees & Service:											
	21							27,000	27,000	27,000	27,451
	22							27,000	27,000	27,000	24,847
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							14,000	14,000	14,000	13,631
	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	0	0		0	0	0	68,000	68,000	68,000	65,929
	35								0	0	0
	36	7,000							7,000	7,000	7,084
Other Financing Sources:											
	37	12,510							12,510	12,803	13,095
	38								0	0	0
	39	12,510	0	0	0	0	0	0	12,510	12,803	13,095
	40								0	0	0
	41								0	0	0
	42	12,510	0	0	0	0	0	0	12,510	12,803	13,095
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	51,463	22,691	0	0	0	0	68,000	142,154	141,197	147,692
	44	46,296	21,433	0	13,095	0	0	-37,659	43,165	55,271	78,098
	45	97,759	44,124	0	13,095	0	0	30,341	185,319	196,468	225,790

CITY OF BRAYTON
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	18,553	5,691		0	0			24,244	23,994	23,266
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	18,553	5,691		0	0			24,244	23,994	23,266
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	0	8,500		0	0			8,500	8,500	9,007
Licenses & Permits	7	400	0					0	400	400	45
Use of Money and Property	8	3,000	0	0	0	0	0	0	3,000	3,000	6,202
Intergovernmental	9	10,000	8,500	0	0	0		0	18,500	17,500	23,064
Charges for Fees & Service	10	0	0		0	0		68,000	68,000	68,000	65,929
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	7,000	0		0	0	0	0	7,000	7,000	7,084
Sub-Total Revenues	13	38,953	22,691	0	0	0	0	68,000	129,644	128,394	134,597
Other Financing Sources:											
Total Transfers In	14	12,510	0	0	0	0	0	0	12,510	12,803	13,095
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	51,463	22,691	0	0	0	0	68,000	142,154	141,197	147,692
Expenditures & Other Financing Uses											
Public Safety	18	10,000	0	0			0		10,000	10,000	6,225
Public Works	19	6,500	15,000	0			0		21,500	20,500	11,593
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	5,000	0	0			0		5,000	5,000	16,223
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	22,800	14,500	0			0		37,300	36,000	48,684
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	44,300	29,500	0	0	0	0		73,800	71,500	82,725
Business Type Proprietary: Enterprise & ISF	27							69,000	69,000	69,000	74,699
Total Gov & Bus Type Expenditures	28	44,300	29,500	0	0	0	0	69,000	142,800	140,500	157,424
Total Transfers Out	29	12,510	0	0	0	0	0	0	12,510	12,803	13,095
Total ALL Expenditures/Fund Transfers Out	30	56,810	29,500	0	0	0	0	69,000	155,310	153,303	170,519
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-5,347	-6,809	0	0	0	0	-1,000	-13,156	-12,106	-22,827
Beginning Fund Balance July 1	33	46,296	21,433	0	13,095	0	0	-37,659	43,165	55,271	78,098
Ending Fund Balance June 30	34	40,949	14,624	0	13,095	0	0	-38,659	30,009	43,165	55,271

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

City Name: BRAYTON

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) Sewer Utility	174,000	6/2/2009	9,000	3,240	270	12,510	12,510	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			9,000	3,240	270	12,510	12,510	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

DATE POSTED
1/30/2015

City of **BRAYTON** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Brayton Town Hall
on 2/10/2015 at 7:00 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 \$ 18.68444

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.

 712-549-2268
phone number

 Margaret Hansen
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	24,244	23,994	23,266
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	24,244	23,994	23,266
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	8,500	8,500	9,007
Licenses & Permits	7	400	400	45
Use of Money and Property	8	3,000	3,000	6,202
Intergovernmental	9	18,500	17,500	23,064
Charges for Fees & Service	10	68,000	68,000	65,929
Special Assessments	11	0	0	0
Miscellaneous	12	7,000	7,000	7,084
Other Financing Sources	13	0	0	0
Transfers In	14	12,510	12,803	13,095
Total Revenues and Other Sources	15	142,154	141,197	147,692
Expenditures & Other Financing Uses				
Public Safety	16	10,000	10,000	6,225
Public Works	17	21,500	20,500	11,593
Health and Social Services	18	0	0	0
Culture and Recreation	19	5,000	5,000	16,223
Community and Economic Development	20	0	0	0
General Government	21	37,300	36,000	48,684
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	73,800	71,500	82,725
Business Type / Enterprises	25	69,000	69,000	74,699
Total ALL Expenditures	26	142,800	140,500	157,424
Transfers Out	27	12,510	12,803	13,095
Total ALL Expenditures/Transfers Out	28	155,310	153,303	170,519
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-13,156	-12,106	-22,827
Beginning Fund Balance July 1	30	43,165	55,271	78,098
Ending Fund Balance June 30	31	30,009	43,165	55,271