

10-073

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

The City of: Brandon County Name: BUCHANAN Date Budget Adopted: 03/07/11
(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, 2010 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	5,199,598	5,001,761	311
DEBT SERVICE			
Ag Land	40,763		

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	42,117	40,514	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0.00000
12(15)	Amt Nec	Joint city-county building lease		0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	5,750	5,531	1.10585
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0.00000
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0.00000
12(2)	0.81000	Memorial Building		0	0.00000
12(3)	0.13500	Symphony Orchestra		0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted	County Bridge		0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375	Aid to a Transit Company		0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000	City Emergency Medical District		0	0.00000
12(21)	0.27000	Support Public Library		0	0.00000
28E.22	1.50000	Unified Law Enforcement		0	0.00000
Total General Fund Regular Levies (5 thru 24)			47,867	46,045	
384.1	3.00375	Ag Land	122	122	3.00375
Total General Fund Tax Levies (25 + 26)			47,989	46,167	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	1,404	1,350	0.27000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	3,737	3,595	0.71871
	Amt Nec	Other Employee Benefits	2,000	1,924	0.38465
Total Employee Benefit Levies (29,30,31)			5,737	5,519	1.10335
Sub Total Special Revenue Levies (28+32)			7,141	6,869	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0.00000
	SSMID 2 (A)	(B)		0	0.00000
	SSMID 3 (A)	(B)		0	0.00000
	SSMID 4 (A)	(B)		0	0.00000
	SSMID 5 (A)	(B)		0	0.00000
	SSMID 6 (A)	(B)		0	0.00000
Total SSMID (34 thru 37)			0	0	Do Not Add
Total Special Revenue Levies (33+38)			7,141	6,869	
384.4	Amt Nec	Debt Service Levy	76.10(6)	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			55,130	53,036	10.57920

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 2010										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	219,304						219,304	33,193	252,497
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	162,753						162,753	103,583	266,336
Actual Expenditures Except End Bal (pg 12, line 259) *	3	170,961						170,961	64,430	235,391
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	211,096	0	0	0	0	0	211,096	72,346	283,442
(2)										
** Re-Estimated FY 2011										
Beginning Fund Balance	5	211,096	0	0	0	0	0	211,096	72,346	283,442
Re-Est Revenues	6	73,897	58,743	0	0	0	0	132,640	101,500	234,140
Re-Est Expenditures	7	92,534	49,653	0	14,250	0	0	156,437	96,727	253,164
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	192,459	9,090	0	-14,250	0	0	187,299	77,119	264,418
(3)										
** Budget FY 2012										
Beginning Fund Balance	10	192,459	9,090	0	-14,250	0	0	187,299	77,119	264,418
Revenues	11	78,254	63,141	0	0	0	0	141,395	105,000	246,395
Expenditures	12	92,077	49,754	0	13,813	0	0	155,644	97,473	253,117
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	178,636	22,477	0	-28,063	0	0	173,050	84,646	257,696

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2010

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2012

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 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	9,952							9,952	9,480	8,833
Jail	2								0	0	0
Emergency Management	3	300							300	300	3,523
Flood Control	4								0	0	0
Fire Department	5	12,700							12,700	12,700	6,871
Ambulance	6	50							50	100	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	50
Animal Control	9	300							300	300	86
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	23,302	0	0			0		23,302	22,880	19,363
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		19,254						19,254	19,153	45,570
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		6,500						6,500	6,500	5,970
Traffic Control and Safety	15								0	0	0
Snow Removal	16		4,000						4,000	4,000	5,389
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	30,992							30,992	28,904	25,458
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	30,992	29,754	0			0		60,746	58,557	82,387
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	800							800	800	525
TOTAL (lines 23 - 29)	30	800	0	0			0		800	800	525
CULTURE & RECREATION											
Library Services	31	622							622	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	8,776							8,776	8,500	7,258
Recreation	34	500							500	500	2,844
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	500							500	500	0
TOTAL (lines 31 - 37)	38	10,398	0	0			0		10,398	9,500	10,102

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2012

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2012	RE-ESTIMATED 2011	ACTUAL 2010
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40	4,000							4,000	8,000	886
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43	250							250	250	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	4,250	0	0			0		4,250	8,250	886
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,600							3,600	3,600	2,222
Clerk, Treasurer, & Finance Adm.	47	13,035							13,035	12,900	16,355
Elections	48	1,000							1,000	0	783
Legal Services & City Attorney	49	1,200							1,200	2,200	1,048
City Hall & General Buildings	50	3,500							3,500	3,500	2,602
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	22,335	0	0			0		22,335	22,200	23,010
DEBT SERVICE											
Gov Capital Projects	54				13,813				13,813	14,250	14,688
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	92,077	29,754	0	13,813	0	0		135,644	136,437	150,961
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							48,643	48,643	48,520	35,540
Sewer Utility	60							48,830	48,830	48,207	28,890
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70								0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							97,473	97,473	96,727	64,430
TOTAL ALL EXPENDITURES (lines 58+74)	74	92,077	29,754	0	13,813	0	0	97,473	233,117	233,164	215,391
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	0	20,000	0	0	0	0	0	20,000	20,000	20,000
Total Expenditures & Fund Transfers Out (lines 75+78)	78	92,077	49,754	0	13,813	0	0	97,473	253,117	253,164	235,391
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	178,636	22,477	0	-28,063	0	0	84,646	257,696	264,418	283,442

* 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 **2012**

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	46,167	6,869		0	0			53,036	49,637	50,552
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	46,167	6,869		0	0			53,036	49,637	50,552
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,822	272		0	0			2,094	2,038	0
Utility franchise tax	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		22,000						22,000	21,000	22,422
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,822	22,272		0	0			24,094	23,038	22,422
Licenses & Permits	14	465							465	465	565
Use of Money & Property	15	1,200							1,200	1,000	17,514
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		34,000						34,000	32,000	34,547
Other State Grants & Reimbursements	18								0	0	1,098
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	34,000	0	0	0		0	34,000	32,000	35,645
Charges for Fees & Service:											
Water Utility	21							47,000	47,000	46,500	48,603
Sewer Utility	22							38,000	38,000	35,000	34,479
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	28,600							28,600	26,500	27,020
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	28,600	0		0	0	0	85,000	113,600	108,000	110,102
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	9,536
Other Financing Sources:											
Regular Operating Transfers In	37							20,000	20,000	20,000	20,000
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	20,000	20,000	20,000	20,000
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	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	78,254	63,141	0	0	0	0	105,000	246,395	234,140	266,336
Beginning Fund Balance July 1	44	192,459	9,090	0	-14,250	0	0	77,119	264,418	283,442	252,497
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	270,713	72,231	0	-14,250	0	0	182,119	510,813	517,582	518,833

CITY OF
Brandon
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	46,167	6,869		0	0			53,036	49,637	50,552
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	46,167	6,869		0	0			53,036	49,637	50,552
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,822	22,272		0	0			24,094	23,038	22,422
Licenses & Permits	7	465	0					0	465	465	565
Use of Money and Property	8	1,200	0	0	0	0	0	0	1,200	1,000	17,514
Intergovernmental	9	0	34,000	0	0	0		0	34,000	32,000	35,645
Charges for Fees & Service	10	28,600	0		0	0		85,000	113,600	108,000	110,102
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	9,536
Sub-Total Revenues	13	78,254	63,141	0	0	0		85,000	226,395	214,140	246,336
Other Financing Sources:											
Total Transfers In	14	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
Total Revenues and Other Sources	17	78,254	63,141	0	0	0		105,000	246,395	234,140	266,336
Expenditures & Other Financing Uses											
Public Safety	18	23,302	0	0			0		23,302	22,880	19,363
Public Works	19	30,992	29,754	0			0		60,746	58,557	82,387
Health and Social Services	20	800	0	0			0		800	800	525
Culture and Recreation	21	10,398	0	0			0		10,398	9,500	10,102
Community and Economic Development	22	4,250	0	0			0		4,250	8,250	886
General Government	23	22,335	0	0			0		22,335	22,200	23,010
Debt Service	24	0	0	0	13,813		0		13,813	14,250	14,688
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	92,077	29,754	0	13,813	0			135,644	136,437	150,961
Business Type Proprietary: Enterprise & ISF	27							97,473	97,473	96,727	64,430
Total Gov & Bus Type Expenditures	28	92,077	29,754	0	13,813	0		97,473	233,117	233,164	215,391
Total Transfers Out	29	0	20,000	0	0	0		0	20,000	20,000	20,000
Total ALL Expenditures/Fund Transfers Out	30	92,077	49,754	0	13,813	0		97,473	253,117	253,164	235,391
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-13,823	13,387	0	-13,813	0		7,527	-6,722	-19,024	30,945
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	192,459	9,090	0	-14,250	0		77,119	264,418	283,442	252,497
Ending Fund Balance June 30	35	178,636	22,477	0	-28,063	0		84,646	257,696	264,418	283,442

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

Fiscal Year
2012

City Name: Brandon

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2012 (D)	Interest Due FY 2012 +(E)	Bond Reg & Other Fees Due FY 2012 +(F)	Total Obligation Due FY 2012 =(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	1,313		13,813	13,813	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	1,313	0	13,813	13,813	0

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

Fiscal Year

2012

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 2012 (D)	Interest Due FY 2012 +(E)	Bond Reg/Other Fees Due FY 2012 +(F)	Total Obligation Due FY 2012 =(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	1,313	0	13,813	13,813	0

