

57-538

Adoption of Budget and Certification of City Taxes

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

The City of: Bertram County Name: LINN Date Budget Adopted: 3/9/2015
(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.

(319) 431-6956
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>15,606,527</u>	2b <u>15,480,057</u>	294
DEBT SERVICE	3a <u>15,606,527</u>	3b <u>15,480,057</u>	
Ag Land	4a <u>356,276</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 68,669	68,113	43 4.40002
(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	0	52 0
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 68,669	68,113	
384.1	3.00375	Ag Land	26 1,070	1,070	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 69,739	69,183	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	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 0	0	65 0
Sub Total Special Revenue Levies (28+32)			33 0	0	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34	66 0
	SSMID 2 (A)	(B)		35	67 0
	SSMID 3 (A)	(B)		36	68 0
	SSMID 4 (A)	(B)		37	69 0
	SSMID 5 (A)	(B)		555	565 0
	SSMID 6 (A)	(B)		556	566 0
	SSMID 7 (A)	(B)		1177	0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 0	0	
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 69,739	69,183	72 4.40002

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

Bertram

		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	699,559	9,146	0	0	0	0	708,705	19,871	728,576	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	62,299	62,710	0	0	0	0	125,009	7,509	132,518	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	44,132	83,737	0	0	0	0	127,869	6,645	134,514	
Ending Fund Balance June 30 (pg 12, line 261) *	4	717,726	-11,881	0	0	0	0	705,845	20,735	726,580	
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5	717,726	-11,881	0	0	0	0	705,845	20,735	726,580	
Re-Est Revenues	6	68,325	61,340	0	0	0	0	129,665	7,700	137,365	
Re-Est Expenditures	7	133,869	20,000	0	0	0	0	153,869	7,700	161,569	
Ending Fund Balance	8	652,182	29,459	0	0	0	0	681,641	20,735	702,376	
(3)											
** Budget FY 2016											
Beginning Fund Balance	9	652,182	29,459	0	0	0	0	681,641	20,735	702,376	
Revenues	10	79,739	61,340	0	0	1,800,000	0	1,941,079	7,600	1,948,679	
Expenditures	11	106,000	40,000	0	0	1,800,000	0	1,946,000	13,000	1,959,000	
Ending Fund Balance	12	625,921	50,799	0	0	0	0	676,720	15,335	692,055	

* 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 Bertram

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	10,400							10,400	9,672	9,360
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	4,600							4,600	4,272	4,019
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	200							200	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	15,200	0				0		15,200	13,944	13,379
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		40,000						40,000	48,560	60,926
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	6,000							6,000	5,400	5,473
Traffic Control and Safety	15								0	40	0
Snow Removal	16	10,000							10,000	4,000	6,045
Highway Engineering	17								0	0	0
Street Cleaning	18								0	3,000	3,016
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	306
Other Public Works	21	32,000							32,000	27,000	825
TOTAL (lines 12 - 21)	22	48,000	40,000				0		88,000	88,000	76,591
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	6,000							6,000	13,250	6,419
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	6,000	0				0		6,000	13,250	6,419

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
	44											
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		6,500							6,500	6,420	4,755
Clerk, Treasurer, & Finance Adm.	47		5,000							5,000	9,880	4,516
Elections	48		800							800	0	1,329
Legal Services & City Attorney	49		2,000							2,000	2,000	0
City Hall & General Buildings	50		2,500							2,500	5,200	14,576
Tort Liability	51		15,000							15,000	0	0
Other General Government	52		5,000							5,000	15,175	6,304
TOTAL (lines 46 - 52)	53		36,800	0	0			0		36,800	38,675	31,480
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55						1,800,000			1,800,000	0	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		1,800,000	0		1,800,000	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		106,000	40,000	0	0	1,800,000	0		1,946,000	153,869	127,869
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59							13,000		13,000	7,700	6,645
Sewer Utility	60									0	0	0
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							13,000		13,000	7,700	6,645
TOTAL ALL EXPENDITURES (lines 58+74)	74		106,000	40,000	0	0	1,800,000	0	13,000	1,959,000	161,569	134,514
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		106,000	40,000	0	0	1,800,000	0	13,000	1,959,000	161,569	134,514
Ending Fund Balance June 30	79		625,921	50,799	0	0	0	15,335		692,055	702,376	726,580

* 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)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	69,183	0		0	0			69,183	63,174	59,123
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	69,183	0		0	0			69,183	63,174	59,123
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	556	0		0	0			556	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	1,400							1,400	1,414	1,399
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		32,340						32,340	32,340	33,353
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,956	32,340		0	0			34,296	33,754	34,752
Licenses & Permits	14	100							100	138	750
Use of Money & Property	15	8,500							8,500	883	1,027
Intergovernmental:											
Federal Grants & Reimbursements	16					1,350,000			1,350,000	0	0
Road Use Taxes	17		29,000						29,000	29,000	29,357
Other State Grants & Reimbursements	18	0	0	0	0	450,000		0	450,000	1,856	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	29,000	0	0	1,800,000		0	1,829,000	30,856	29,357
Charges for Fees & Service:											
Water Utility	21							7,600	7,600	7,700	7,509
Sewer Utility	22								0	0	0
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27								0	0	0
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	0	0		0	0	0	7,600	7,600	7,700	7,509
Special Assessments	35								0	0	0
Miscellaneous	36								0	860	0
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	79,739	61,340	0	0	1,800,000	0	7,600	1,948,679	137,365	132,518
Beginning Fund Balance July 1	44	652,182	29,459	0	0	0	0	20,735	702,376	726,580	728,576
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	731,921	90,799	0	0	1,800,000	0	28,335	2,651,055	863,945	861,094

CITY OF Bertram

**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	69,183	0		0	0			69,183	63,174	59,123
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	69,183	0		0	0			69,183	63,174	59,123
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,956	32,340		0	0			34,296	33,754	34,752
Licenses & Permits	7	100	0					0	100	138	750
Use of Money and Property	8	8,500	0	0	0	0	0	0	8,500	883	1,027
Intergovernmental	9	0	29,000	0	0	1,800,000		0	1,829,000	30,856	29,357
Charges for Fees & Service	10	0	0		0	0		7,600	7,600	7,700	7,509
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	860	0
Sub-Total Revenues	13	79,739	61,340	0	0	1,800,000	0	7,600	1,948,679	137,365	132,518
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
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	79,739	61,340	0	0	1,800,000	0	7,600	1,948,679	137,365	132,518
Expenditures & Other Financing Uses											
Public Safety	18	15,200	0	0			0		15,200	13,944	13,379
Public Works	19	48,000	40,000	0			0		88,000	88,000	76,591
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	6,000	0	0			0		6,000	13,250	6,419
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	36,800	0	0			0		36,800	38,675	31,480
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		1,800,000	0		1,800,000	0	0
Total Government Activities Expenditures	26	106,000	40,000	0	0	1,800,000	0		1,946,000	153,869	127,869
Business Type Proprietary: Enterprise & ISF	27							13,000	13,000	7,700	6,645
Total Gov & Bus Type Expenditures	28	106,000	40,000	0	0	1,800,000	0	13,000	1,959,000	161,569	134,514
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	106,000	40,000	0	0	1,800,000	0	13,000	1,959,000	161,569	134,514
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-26,261	21,340	0	0	0	0	-5,400	-10,321	-24,204	-1,996
Beginning Fund Balance July 1	33	652,182	29,459	0	0	0	0	20,735	702,376	726,580	728,576
Ending Fund Balance June 30	34	625,921	50,799	0	0	0	0	15,335	692,055	702,376	726,580

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

City Name: Bertram

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

