

31-285

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2006 - ENDING JUNE 30, 2007

The City of: Bernard County Name: DUBUQUE Date Budget Adopted: 02/13/06
(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.

	Telephone Number	Signature
County Auditor Date Stamp	January 1, 2005 Property Valuations	
	With Gas & Electric	Without Gas & Electric
Regular	2a <u>1,807,523</u>	2b <u>1,755,517</u>
DEBT SERVICE	3a <u>1,807,523</u>	3b <u>1,755,517</u>
Ag Land	4a <u>31,990</u>	
		Last Official Census

Code Sec.	Dollar Limit	Purpose	#N/A #N/A	(A) Request with Utility Replacement		(B) Property Taxes Levied	(C) Rate
384.1	#N/A	Regular General levy	###	5	10,500	10,198	43 5.80905
(384)		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge		6	0	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit		7	0	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		8	0	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center		9	0	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project		10	0	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		11	0	0	49 0
12(15)	Amt Nec	Joint city-county building lease		12	0	0	50 0
12(16)	0.06750	Levee Impr. fund in special charter city		13	0	0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs		14	0	0	52 0
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465 0
(384)		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups		15	0	0	53 0
12(2)	0.81000	Memorial Building		16	0	0	54 0
12(3)	0.13500	Symphony Orchestra		17	0	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities		18	0	0	56 0
12(5)	As Voted	County Bridge		19	0	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.		20	0	0	58 0
12(9)	0.03375	Aid to a Transit Company		21	0	0	59 0
12(17)	0.20500	Maintain Institution received by gift/devise		22	0	0	60 0
12(19)	1.00000	City Emergency Medical District		463	0	0	466 0
12(21)	0.27000	Support Public Library		23	0	0	61 0
28E.22	1.50000	Unified Law Enforcement		24	0	0	62 0
		Total General Fund Regular Levies (5 thru 24)		25	10,500	10,198	
384.1	3.00375	Ag Land		26	96	96	63 3.00375
		Total General Fund Tax Levies (25 + 26)		27	10,596	10,294	Do Not Add
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)		28	0	0	64 0
384.6	Amt Nec	Police & Fire Retirement		29	0	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	0	0	0
	Amt Nec	Other Employee Benefits		31	0	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				
		(A)	(B)	34		0	66 0
		(A)	(B)	35		0	67 0
		(A)	(B)	36		0	68 0
		(A)	(B)	35a		0	69 0
		(A)	(B)	36a		0	565 0
		(A)	(B)	37		0	566 0
		Total SSMID (34 thru 37)		38	0	0	Do Not Add
		Total Special Revenue Levies (33+38)		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	10,596	10,294	72 5.80905

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.

(County Auditor)

Fund Balance Worksheet for City of **Bernard**

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
*Annual Report FY 2005		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	33,845	24,938				58,783	21,802	80,585
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	22,625	19,465				42,090	43,429	85,519
Actual Expenditures Except End Bal (pg 12, line 259) *	3	31,118	21,988				53,106	44,176	97,282
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	25,352	22,415	0	0	0	47,767	21,055	68,822
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	25,352	22,415	0	0	0	47,767	21,055	68,822
Re-Est Revenues	6	27,305	8,085	0	0	0	35,390	43,432	78,822
Re-Est Expenditures	7	16,035	7,450	0	0	0	23,485	37,195	60,680
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	36,622	23,050	0	0	0	59,672	27,292	86,964
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	36,622	23,050	0	0	0	59,672	27,292	86,964
Revenues	11	29,626	0	0	0	0	29,626	50,925	80,551
Expenditures	12	20,561	6,850	0	0	0	27,411	51,434	78,845
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	45,687	16,200	0	0	0	61,887	26,783	88,670

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2005
 ** The remaining two sections are filled in by the software once ALL worksheets are completed.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
GOVERNMENT ACTIVITIES									
Public Safety									
Police Department/Crime Prevention	1						325	0	0
Jail	2						327	0	0
Emergency Management	3	200					328	200	200
Flood Control	4						329	0	0
Fire Department	5	700					330	700	0
Ambulance	6						331	0	0
Building Inspections	7						332	0	700
Miscellaneous Protective Services	8						333	0	0
Animal Control	9						349	0	0
Other Public Safety	10						334	0	0
TOTAL (lines 1 - 10)	11	900	0		0		900	900	615
Public Works									
Roads, Bridges, & Sidewalks	12		5,600				353	5,600	6,200
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14	3,000					324	3,000	2,550
Traffic Control and Safety	15						326	0	0
Snow Removal	16		1,250				354	1,250	1,250
Highway Engineering	17						355	0	0
Street Cleaning	18						359	0	0
Airport (if not Enterprise)	19						365	0	0
Garbage (if not Enterprise)	20						358	0	0
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	3,000	6,850		0		9,850	10,000	28,779
Health and Social Services									
Welfare Assistance	23						337	0	0
City Hospital	24						338	0	0
Payments to Private Hospitals	25						339	0	0
Health Regulation and Inspection	26						340	0	0
Water, Air, and Mosquito Control	27						341	0	0
Community Mental Health	28						342	0	0
Other Health and Social Services	29						343	0	0
TOTAL (lines 23 - 29)	30	0	0		0		0	0	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
Culture and Recreation									
Library Services 31							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33	600						346	600	750
Recreation 34							587	0	0
Cemetery 35							366	0	0
Community Center, Zoo, & Marina 36							347	0	0
Other Culture and Recreation 37							348	0	0
TOTAL (lines 31 - 37) 38	600	0			0		600	750	1,453
Community and Economic Development									
Community Beautification 39							367	0	0
Economic Development 40							368	0	0
Housing and Urban Renewal 41							369	0	0
Planning & Zoning 42							379	0	0
Other Com & Econ Development 43							370	0	0
TOTAL (lines 39 - 43) 44	0	0			0		0	0	0
General Government									
Mayor, Council, & City Manager 45	3,424						375	3,424	2,089
Clerk, Treasurer, & Finance Adm. 46	5,812						376	5,812	3,715
Elections 47	600						377	600	700
Legal Services & City Attorney 48	700						378	700	1,200
City Hall & General Buildings 49	5,525						380	5,525	4,131
Tort Liability 50							382	0	0
Other General Government 51							381	0	0
TOTAL (lines 45 - 51) 52	16,061	0			0		16,061	11,835	10,414
Debt Service 53									
Capital Projects 54									
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	20,561	6,850	0	0	0		27,411	23,485	41,261
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56						25,788	360	25,788	19,099
Sewer Utility 57						25,646	357	25,646	18,096
Electric Utility 58							361	0	0
Gas Utility 59							362	0	0
Airport 60							365	0	0
Landfill/Garbage 61							383	0	0
Transit 62							364	0	0
Cable TV, Internet & Telephone 63							443	0	0
Housing Authority 64							444	0	0
Storm Water Utility 65							445	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446	0	0
Enterprise DEBT SERVICE 67							447	0	0
Enterprise CAPITAL PROJECTS 68							448	0	0
TOTAL Business Type Expenditures (lines 56 - 68) 69						51,434		51,434	37,195
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	20,561	6,850	0	0	0	51,434		78,845	60,680
Transfers Out 71								0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	20,561	6,850	0	0	0	51,434		78,845	60,680
Continuing Appropriation 73								0	0
Ending Fund Balance June 30 74	45,687	16,200	0	0	0	26,783		88,670	86,964

* 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.

CITY OF Bernard

REVENUES DETAIL
Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property 1	10,294	0	0	0			10,294	8,775	10,305
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	10,294	0	0	0			10,294	8,775	10,305
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	302	0	0	0			472 302	0	0
Parimutuel wager tax 7							473 0	0	0
Gaming wager tax 8							474 0	0	0
Mobile Home Taxes 9							393 0	0	0
Hotel/Motel Taxes 10							394 0	0	0
Other Local Option Taxes 11	9,500						395 9,500	9,500	7,813
Subtotal - Other City Taxes (lines 6 thru 11) 12	9,802	0	0	0			9,802	9,500	7,813
Licenses & Permits 13	2,000						2,000	2,000	830
Use of Money & Property 14	630						630	680	395
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	0	7,179
State Shared Revenues 16							400 0	8,035	0
Other State Grants & Reimbursements 17							401 0	0	0
Local Grants & Reimbursements 18							402 0	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	0	0	0		0	0	8,035	7,179
Charges for Fees & Service:									
Water Utility 20						23,900	404 23,900	18,814	18,814
Sewer Utility 21						27,025	405 27,025	24,618	24,618
Electric Utility 22							406 0	0	0
Gas Utility 23							407 0	0	0
Parking 24							408 0	0	0
Airport 25							409 0	0	0
Landfill/Garbage 26							410 0	0	0
Hospital 27							411 0	0	0
Transit 28							412 0	0	0
Cable TV, Internet & Telephone 29							429 0	0	0
Housing Authority 30							430 0	0	0
Storm Water Utility 31							431 0	0	0
Other Fees & Charges for Service 32	6,900						413 6,900	6,400	3,761
Subtotal - Charges for Service (lines 20 thru 32) 33	6,900	0	0	0	0	50,925	57,825	49,832	47,193
Special Assessments 34							0	0	0
Miscellaneous 35							0	0	0
Other Financing Sources:									
Operating Transfers In 36							0	0	0
Proceeds of Debt 37							0	0	0
Proceeds of Capital Asset Sales 38							0	0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	29,626	0	0	0	0	50,925	80,551	78,822	73,715
Beginning Fund Balance July 1 41	36,622	23,050	0	0	0	27,292	86,964	68,822	80,585
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	66,248	23,050	0	0	0	78,217	167,515	147,644	154,300

CITY OF Bernard ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2007

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2007 (G)		RE-ESTIMATED 2006 (H)		ACTUAL 2005 (I)	
Revenues & Other Financing Sources																		
Taxes Levied on Property	77	10,294	106	0	134	0	161	0					234	10,294	264	8,775	294	10,305
Less: Uncollected Property Taxes-Levy Year	78	0	107	0	135	0	162	0					235	0	265	0	295	0
Net Current Property Taxes	79	10,294	108	0	136	0	163	0					236	10,294	266	8,775	296	10,305
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0
TIF Revenues			110	0									238	0	268	0	298	0
Other City Taxes	81	9,802	111	0	138	0	165	0					239	9,802	269	9,500	299	7,813
Licenses & Permits	82	2,000	112	0							212	0	240	2,000	270	2,000	300	830
Use of Money and Property	83	630	113	0	139	0	166	0	194	0	213	0	241	630	271	680	301	395
Intergovernmental	84	0	114	0	140	0	167	0			426	0	242	0	272	8,035	302	7,179
Charges for Fees & Service	85	6,900	115	0	141	0	168	0	195	0	214	50,925	243	57,825	273	49,832	303	47,193
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	0	117	0	143	0	170	0	196	0	215	0	245	0	275	0	305	0
Sub-Total Revenues	88	29,626	118	0	144	0	171	0	197	0	216	50,925	246	80,551	276	78,822	306	73,715
Other Financing Sources:																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	0
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	0	308	0
Proceeds of Capitol Asset Sales	91	0		0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
Total Revenues and Other Sources	92	29,626	120	0	148	0	175	0	200	0	220	50,925	250	80,551	280	78,822	310	73,715
Expenditures & Other Financing Uses																		
Public Safety	600	900	609	0					623	0			335	900	632	900	642	615
Public Works	601	3,000	610	6,850					624	0			336	9,850	633	10,000	643	28,779
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0
Culture and Recreation	603	600	612	0					626	0			371	600	635	750	645	1,453
Community and Economic Development	604	0	613	0					627	0			372	0	636	0	646	0
General Government	605	16,061	614	0					628	0			373	16,061	637	11,835	647	10,414
Debt Service	606	0	615	0	618	0			629	0			440	0	638	0	648	0
Capital Projects	607	0	616	0			621	0	630	0			441	0	639	0	649	0
Total Government Activities Expenditures	608	20,561	617	6,850	619	0	622	0	631	0			442	27,411	640	23,485	650	41,261
Business Type Proprietary: Enterprise & ISF											51,434	374	51,434	641	37,195	651	44,217	
Total Gov & Bus Type Expenditures	97	20,561	125	6,850	153	0	180	0	205	0	225	51,434	255	78,845	285	60,680	315	85,478
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0
Total ALL Expenditures/Transfers Out	102	20,561	130	6,850	157	0	185	0	208	0	230	51,434	260	78,845	290	60,680	320	85,478
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	9,065	131	-6,850	158	0	186	0	209	0	231	-509	261	1,706	291	18,142	321	-11,763
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	36,622	132	23,050	159	0	187	0	210	0	232	27,292	262	86,964	292	68,822	322	80,585
Ending Fund Balance June 30	105	45,687	133	16,200	160	0	188	0	211	0	233	26,783	263	88,670	293	86,964	323	68,822

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

City Name: Bernard

Fiscal Year
 2007

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(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
				0	0	0	0	0	0

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

Fiscal Year
2007

City Name: Bernard

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 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(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
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(54)							0		0
(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				0	0	0	0	0	0

