

31-285

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2007 - ENDING JUNE 30, 2008

The City of: Bernard County Name: DUBUQUE Date Budget Adopted: 03/12/07
(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, 2006 Property Valuations	
	With Gas & Electric	Without Gas & Electric
Regular	2a <u>1,808,126</u>	2b <u>1,755,107</u>
DEBT SERVICE	3a _____	3b _____
Ag Land	4a <u>31,990</u>	_____
		Last Official Census

				(A)		(B)		(C)	
Code	Dollar		#/N/A	Request with	Property Taxes				
Sec.	Limit	Purpose	#/N/A	Utility Replacement	Levied			Rate	
384.1	#N/A	Regular General levy	###	5	9,625	9,343		43	5.32319
(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	9,625	9,343			
384.1	3.00375	Ag Land		26	0	0		63	0
Total General Fund Tax Levies (25 + 26)				27	9,625	9,343			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						
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)		35a		0		69	0
SSMID 5	(A)	(B)		36a		0		565	0
SSMID 6	(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	0		71	0
Total Property Taxes (27+39+40+41)				42	9,625	9,343		72	5.32319

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
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
*Annual Report FY 2006									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	25,352	22,415				47,767	9,251	57,018
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	30,396	9,625				40,021	47,113	87,134
Actual Expenditures Except End Bal (pg 12, line 259) *	3	24,550	13,037				37,587	50,683	88,270
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	31,198	19,003	0	0	0	50,201	5,681	55,882
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2007									
Beginning Fund Balance	5	31,198	19,003	0	0	0	50,201	5,681	55,882
Re-Est Revenues	6	28,655	8,535	0	0	0	37,190	51,300	88,490
Re-Est Expenditures	7	23,661	7,450	0	0	0	31,111	49,434	80,545
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	36,192	20,088	0	0	0	56,280	7,547	63,827
(3)									
** Budget FY 2008									
Beginning Fund Balance	10	36,192	20,088	0	0	0	56,280	7,547	63,827
Revenues	11	28,855	8,685	0	0	0	37,540	51,300	88,840
Expenditures	12	30,361	7,450	0	0	0	37,811	49,434	87,245
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	34,686	21,323	0	0	0	56,009	9,413	65,422

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2006

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (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	690
Ambulance	6						331	0	0
Building Inspections	7						332	0	0
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	690
Public Works									
Roads, Bridges, & Sidewalks	12		6,200				353	6,200	8,409
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14	3,000					324	3,000	3,556
Traffic Control and Safety	15						326	0	0
Snow Removal	16		1,250				354	1,250	1,878
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	6,000					358	6,000	5,860
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	9,000	7,450		0		16,450	10,450	19,703
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 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
Culture and Recreation									
Library Services 31							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33	900						346	900	599
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	900	0			0		900	900	599
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	2,358
Clerk, Treasurer, & Finance Adm. 46	6,812						376	6,812	4,981
Elections 47	700						377	700	573
Legal Services & City Attorney 48	1,200						378	1,200	0
City Hall & General Buildings 49	7,425						380	6,725	5,932
Tort Liability 50							382	0	0
Other General Government 51							381	0	0
TOTAL (lines 45 - 51) 52	19,561	0			0		19,561	18,861	13,844
Debt Service 53								0	0
Capital Projects 54								0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	30,361	7,450	0	0	0		37,811		
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56						23,788	360	23,788	24,402
Sewer Utility 57						25,646	357	25,646	26,281
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						49,434		49,434	50,683
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	30,361	7,450	0	0	0	49,434		87,245	50,683
Transfers Out 71								0	2,750
Total Expenditures & Other Financing Uses (lines 71 +72) 72	30,361	7,450	0	0	0	49,434		87,245	88,269
Continuing Appropriation 73								0	0
Ending Fund Balance June 30 74	34,686	21,323	20	0	0	9,413		63,827	55,882

* 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 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property 1	9,343	0	0	0			9,343	9,625	8,930
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	9,343	0	0	0			9,343	9,625	8,930
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	282	0	0	0			472	282	0
Parimutuel wager tax 7							473	0	0
Gaming wager tax 8							474	0	0
Mobile Home Taxes 9							393	0	0
Hotel/Motel Taxes 10							394	0	0
Other Local Option Taxes 11	9,500						395	9,500	11,188
Subtotal - Other City Taxes (lines 6 thru 11) 12	9,782	0	0	0			9,782	9,500	11,188
Licenses & Permits 13	2,000							2,000	540
Use of Money & Property 14	630	500						1,130	148
Intergovernmental:									
Federal Grants & Reimbursements 15	0						399	0	0
State Shared Revenues 16		8,035					400	8,035	9,533
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18	0						402	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	8,035	0	0		0	8,035	8,035	9,533
Charges for Fees & Service:									
Water Utility 20						24,275	404	24,275	21,695
Sewer Utility 21		150				27,025	405	27,175	25,492
Electric Utility 22							406	0	0
Gas Utility 23							407	0	0
Parking 24							408	0	0
Airport 25							409	0	0
Landfill/Garbage 26							410	0	0
Hospital 27							411	0	0
Transit 28							412	0	0
Cable TV, Internet & Telephone 29							429	0	0
Housing Authority 30							430	0	0
Storm Water Utility 31							431	0	0
Other Fees & Charges for Service 32	6,900						413	6,900	6,037
Subtotal - Charges for Service (lines 20 thru 32) 33	6,900	150	0	0	0	51,300		58,350	53,224
Special Assessments 34								0	0
Miscellaneous 35	200							200	820
Other Financing Sources:									
Operating Transfers In 36	0							0	2,750
Proceeds of Debt 37								0	0
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0		0	2,750
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	28,855	8,685	0	0	0	51,300		88,840	87,133
Beginning Fund Balance July 1 41	36,192	20,088	0	0	0	7,547		63,827	57,018
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	65,047	28,773	0	0	0	58,847	424	152,667	144,151

YEAR ENDED JUNE 30, 2008

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2008 (G)		RE-ESTIMATED 2007 (H)		ACTUAL 2006 (I)		
Revenues & Other Financing Sources																			
Taxes Levied on Property	77	9,343	106	0	134	0	161	0					234	9,343	264	9,625	294	8,930	
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	9,343	108	0	136	0	163	0					236	9,343	266	9,625	296	8,930	
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	9,782	111	0	138	0	165	0					239	9,782	269	9,500	299	11,188	
Licenses & Permits	82	2,000	112	0							212	0	240	2,000	270	2,000	300	540	
Use of Money and Property	83	630	113	500	139	0	166	0	194	0	213	0	241	1,130	271	1,130	301	148	
Intergovernmental	84	0	114	8,035	140	0	167	0			426	0	242	8,035	272	8,035	302	9,533	
Charges for Fees & Service	85	6,900	115	150	141	0	168	0	195	0	214	51,300	243	58,350	273	58,200	303	53,224	
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0	
Miscellaneous	87	200	117	0	143	0	170	0	196	0	215	0	245	200	275	0	305	820	
Sub-Total Revenues	88	28,855	118	8,685	144	0	171	0	197	0	216	51,300	246	88,840	276	88,490	306	84,383	
Other Financing Sources:																			
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	2,750	
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	0	308	0	
Proceeds of Capital Asset Sales	91	0			147	0	174	0	199	0	219	0	249	0	279	0	309	0	
Total Revenues and Other Sources	92	28,855	120	8,685	148	0	175	0	200	0	220	51,300	250	88,840	280	88,490	310	87,133	
Expenditures & Other Financing Uses																			
Public Safety	600	900	609	0					623	0			335	900	632	900	642	690	
Public Works	601	9,000	610	7,450					624	0			336	16,450	633	10,450	643	19,703	
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0	
Culture and Recreation	603	900	612	0					626	0			371	900	635	900	645	599	
Community and Economic Development	604	0	613	0					627	0			372	0	636	0	646	0	
General Government	605	19,561	614	0					628	0			373	19,561	637	18,861	647	13,844	
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	30,361	617	7,450	619	0	622	0	631	0			442	37,811	640	31,111	650	0	
Business Type Proprietary: Enterprise & ISF											49,434	374	49,434	641	49,434	651	50,683		
Total Gov & Bus Type Expenditures	97	30,361	125	7,450	153	0	180	0	205	0	225	49,434	255	87,245	285	80,545	315	50,683	
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	2,750	
Total ALL Expenditures/Transfers Out	102	30,361	130	7,450	157	0	185	0	208	0	230	49,434	260	87,245	290	49,434	320	53,433	
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-1,506	131	1,235	158	0	186	0	209	0	231	1,866	261	1,595	291	39,056	321	33,700	
Continuing Appropriation							652	0			653	0	654	0	655	0			
Beginning Fund Balance July 1	104	36,192	132	20,088	159	0	187	0	210	0	232	7,547	262	63,827	292	55,882	322	57,018	
Ending Fund Balance June 30	105	34,686	133	21,323	160	0	188	0	211	0	233	9,413	263	65,422	293	94,938	323	90,718	

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

City Name: Bernard

Fiscal Year
 2008

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(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
TOTALS			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
 2008

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 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(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

