

# 31-285

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

The City of:     Bernard     County Name:     DUBUQUE     Date Budget Adopted:     03/08/10      
(Date) xxx/xxxx

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.

563-879-3300  
Telephone Number

Signature

County Auditor Date Stamp		<b>January 1, 2009 Property Valuations</b>		Last Official Census		
	Regular	2a	With Gas & Electric <u>2,086,447</u>	2b	Without Gas & Electric <u>2,039,628</u>	103
	<b>DEBT SERVICE</b>	3a		3b		
	Ag Land	4a	<u>31,907</u>			

Code		Dollar	(A)		(B)	(C)	
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	16,000	15,641	43	7.66854
(384)		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6		0	44	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0.00000
12(15)	Amt Nec	Joint city-county building lease	12		0	50	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14		0	52	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0.00000
(384)		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53	0.00000
12(2)	0.81000	Memorial Building	16		0	54	0.00000
12(3)	0.13500	Symphony Orchestra	17		0	55	0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0.00000
12(5)	As Voted	County Bridge	19		0	57	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0.00000
12(9)	0.03375	Aid to a Transit Company	21		0	59	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0.00000
12(19)	1.00000	City Emergency Medical District	463		0	466	0.00000
12(21)	0.27000	Support Public Library	23		0	61	0.00000
28E.22	1.50000	Unified Law Enforcement	24		0	62	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>			25	16,000	15,641		
384.1	3.00375	Ag Land	26		0	63	0.00000
<b>Total General Fund Tax Levies (25 + 26)</b>			27	16,000	15,641		Do Not Add
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28		0	64	0.00000
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		0		0.00000
	Amt Nec	Other Employee Benefits	31		0		0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>			32	0	0	65	0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>			33	0	0		
		Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)	(B)		34	0	66	0.00000
	SSMID 2 (A)	(B)		35	0	67	0.00000
	SSMID 3 (A)	(B)		36	0	68	0.00000
	SSMID 4 (A)	(B)		35a	0	69	0.00000
	SSMID 5 (A)	(B)		36a	0	565	0.00000
	SSMID 6 (A)	(B)		37	0	566	0.00000
<b>Total SSMID (34 thru 37)</b>			38	0	0		Do Not Add
<b>Total Special Revenue Levies (33+38)</b>			39	0	0		
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	70	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	71	0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42	16,000	15,641	72	7.66854

**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

**Bernard**

		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)	
<b>(1)</b>											
<b>*Annual Report FY 2009</b>											
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	106,750						106,750	13,760	120,510	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	97,241						97,241		97,241	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	101,680						101,680		101,680	
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	102,311	0	0	0	0	0	102,311	13,760	116,071	
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>	
<b>** Re-Estimated FY 2010</b>											
Beginning Fund Balance	5	102,311	0	0	0	0	0	102,311	13,760	116,071	
Re-Est Revenues	6	34,500	16,500	0	0	0	0	51,000	47,000	98,000	
Re-Est Expenditures	7	30,250	0	0	0	0	0	30,250	62,000	92,250	
Continuing Appropriation	8					0		0	0	0	
Ending Fund Balance	9	106,561	16,500	0	0	0	0	123,061	-1,240	121,821	
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special R</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>	
<b>** Budget FY 2011</b>											
Beginning Fund Balance	10	106,561	16,500	0	0	0	0	123,061	-1,240	121,821	
Revenues	11	86,600	16,500	0	0	0	0	103,100	0	103,100	
Expenditures	12	40,050	0	0	0	0	0	40,050	63,000	103,050	
Continuing Appropriation	13					0		0	0	0	
Ending Fund Balance	14	153,111	33,000	0	0	0	0	186,111	-64,240	121,871	

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2009

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



**EXPENDITURES SCHEDULE PAGE 1**

**Fiscal Year Ending 2011**

**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)	Fiscal Years		
									BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>PUBLIC SAFETY</b>											
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	1,000							1,000	700	691
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
<b>TOTAL (lines 1 - 10)</b>	<b>11</b>	<b>1,000</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>1,000</b>	<b>700</b>	<b>691</b>
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	7,000							7,000	7,000	10,044
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,000							4,000	4,000	3,663
Traffic Control and Safety	15								0	0	0
Snow Removal	16	4,000							4,000	4,500	4,215
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	8,000							8,000	0	7,064
Other Public Works	21	1,500							1,500	0	1,238
<b>TOTAL (lines 12 - 21)</b>	<b>22</b>	<b>24,500</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>24,500</b>	<b>15,500</b>	<b>26,224</b>
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>TOTAL (lines 23 - 29)</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	250							250	250	200
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
<b>TOTAL (lines 31 - 37)</b>	<b>38</b>	<b>250</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>250</b>	<b>250</b>	<b>200</b>

**EXPENDITURES SCHEDULE PAGE 2**  
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	600							600	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
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	600	0	0				0	600	0	0
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	3,000							3,000	3,100	3,030
Clerk, Treasurer, & Finance Adm.	47	4,200							4,200	4,300	4,171
Elections	48	500							500	500	0
Legal Services & City Attorney	49	1,000							1,000	1,000	1,052
City Hall & General Buildings	50	1,500							1,500	1,700	1,529
Tort Liability	51								0	0	0
Other General Government	52	3,500							3,500	3,200	3,105
TOTAL (lines 46 - 52)	53	13,700	0	0				0	13,700	13,800	12,887
<b>DEBT SERVICE</b>											
Gov Capital Projects	54								0	0	0
TIF Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0				0	0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	40,050	0	0	0	0	0	0	40,050	30,250	40,002
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							30,000	30,000	29,000	28,799
Sewer Utility	60							33,000	33,000	33,000	32,879
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							63,000	63,000	62,000	61,678
TOTAL ALL EXPENDITURES (lines 58+74)	74	40,050	0	0	0	0	0	63,000	103,050	92,250	101,680
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+78)	78	40,050	0	0	0	0	0	63,000	103,050	92,250	101,680
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	153,111	33,000	0	0	0	0	-64,240	121,871	121,821	116,071

\* 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 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	15,641	0		0	0			15,641	12,500	12,465
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	15,641	0		0	0			15,641	12,500	12,465
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	359	0		0	0			359	0	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	13,500							13,500	14,000	13,452
Subtotal - Other City Taxes (lines 6 thru 12)	13	13,859	0		0	0			13,859	14,000	13,452
Licenses & Permits	14								0	900	632
Use of Money & Property	15								0	0	0
Intergovernmental:											
Federal Grants & Reimbursements	16	0							0	0	0
Road Use Taxes	17		16,500						16,500	16,500	16,241
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	16,500	0	0	0		0	16,500	16,500	16,241
Charges for Fees & Service:											
Water Utility	21	23,000						0	23,000	21,000	21,561
Sewer Utility	22	26,000						0	26,000	26,000	25,791
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	7,200							7,200	7,100	7,099
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	900							900	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	57,100	0		0	0	0	0	57,100	54,100	54,451
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	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	86,600	16,500	0	0	0	0	0	103,100	98,000	97,241
Beginning Fund Balance July 1	44	106,561	16,500	0	0	0	0	-1,240	121,821	116,071	120,510
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	<b>193,161</b>	<b>33,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,240</b>	<b>224,921</b>	<b>214,071</b>	<b>217,751</b>

**CITY OF**  
**Bernard**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2011**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	15,641	0		0	0			15,641	12,500	12,465
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	15,641	0		0	0			15,641	12,500	12,465
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	13,859	0		0	0			13,859	14,000	13,452
Licenses & Permits	7	0	0					0	0	900	632
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	0
Intergovernmental	9	0	16,500	0	0	0		0	16,500	16,500	16,241
Charges for Fees & Service	10	57,100	0		0	0	0	0	57,100	54,100	54,451
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	86,600	16,500	0	0	0	0	0	103,100	98,000	97,241
<b>Other Financing Sources:</b>											
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	0
Total Revenues and Other Sources	17	86,600	16,500	0	0	0	0	0	103,100	98,000	97,241
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	1,000	0	0			0		1,000	700	691
Public Works	19	24,500	0	0			0		24,500	15,500	26,224
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	250	0	0			0		250	250	200
Community and Economic Development	22	600	0	0			0		600	0	0
General Government	23	13,700	0	0			0		13,700	13,800	12,887
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	40,050	0	0	0	0	0		40,050	30,250	40,002
Business Type Proprietary: Enterprise & ISF	27							63,000	63,000	62,000	61,678
Total Gov & Bus Type Expenditures	28	40,050	0	0	0	0	0	63,000	103,050	92,250	101,680
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	40,050	0	0	0	0	0	63,000	103,050	92,250	101,680
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	46,550	16,500	0	0	0	0	-63,000	50	5,750	-4,439
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	106,561	16,500	0	0	0	0	-1,240	121,821	116,071	120,510
Ending Fund Balance June 30	35	153,111	33,000	0	0	0	0	-64,240	121,871	121,821	116,071

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

City Name:   Bernard  

Fiscal Year  
2011

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2011 (D)	Interest Due FY 2011 +(E)	Bond Reg & Other Fees Due FY 2011 +(F)	Total Obligation Due FY 2011 =(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)							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
	<b>TOTALS</b>			0	0	0	0	0	0



