

31-285

Adoption of Budget and Certification of City Taxes

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

The City of: Bernard County Name: DUBUQUE Date Budget Adopted: 02/14/11
(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.

563-5994504
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2010 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric
Regular	2a <u>2,159,342</u>	2b <u>2,111,797</u>
DEBT SERVICE	3a _____	3b _____
Ag Land	4a <u>24,483</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 <u>16,000</u>	<u>15,648</u>	43 <u>7.40966</u>
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6 _____	<u>0</u>	44 <u>0.00000</u>
12(10)	0.95000	Opr & Maint publicly owned Transit	7 _____	<u>0</u>	45 <u>0.00000</u>
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8 _____	<u>0</u>	46 <u>0.00000</u>
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 _____	<u>0</u>	47 <u>0.00000</u>
12(13)	0.06750	Planning a Sanitary Disposal Project	10 _____	<u>0</u>	48 <u>0.00000</u>
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11 _____	<u>0</u>	49 <u>0.00000</u>
12(15)	Amt Nec	Joint city-county building lease	12 _____	<u>0</u>	50 <u>0.00000</u>
12(16)	0.06750	Levee Impr. fund in special charter city	13 _____	<u>0</u>	51 <u>0.00000</u>
12(18)	Amt Nec	Liability, property & self insurance costs	14 _____	<u>0</u>	52 <u>0.00000</u>
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 _____	<u>0</u>	465 <u>0.00000</u>
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15 _____	<u>0</u>	53 <u>0.00000</u>
12(2)	0.81000	Memorial Building	16 _____	<u>0</u>	54 <u>0.00000</u>
12(3)	0.13500	Symphony Orchestra	17 _____	<u>0</u>	55 <u>0.00000</u>
12(4)	0.27000	Cultural & Scientific Facilities	18 _____	<u>0</u>	56 <u>0.00000</u>
12(5)	As Voted	County Bridge	19 _____	<u>0</u>	57 <u>0.00000</u>
12(6)	1.35000	Missi or Missouri River Bridge Const.	20 _____	<u>0</u>	58 <u>0.00000</u>
12(9)	0.03375	Aid to a Transit Company	21 _____	<u>0</u>	59 <u>0.00000</u>
12(17)	0.20500	Maintain Institution received by gift/devise	22 _____	<u>0</u>	60 <u>0.00000</u>
12(19)	1.00000	City Emergency Medical District	463 _____	<u>0</u>	466 <u>0.00000</u>
12(21)	0.27000	Support Public Library	23 _____	<u>0</u>	61 <u>0.00000</u>
28E.22	1.50000	Unified Law Enforcement	24 _____	<u>0</u>	62 <u>0.00000</u>
Total General Fund Regular Levies (5 thru 24)			25 <u>16,000</u>	<u>15,648</u>	
384.1	3.00375	Ag Land	26 <u>53</u>	<u>53</u>	63 <u>2.16477</u>
Total General Fund Tax Levies (25 + 26)			27 <u>16,053</u>	<u>15,701</u>	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 _____	<u>0</u>	64 <u>0.00000</u>
384.6	Amt Nec	Police & Fire Retirement	29 _____	<u>0</u>	<u>0.00000</u>
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 _____	<u>0</u>	<u>0.00000</u>
	Amt Nec	Other Employee Benefits	31 _____	<u>0</u>	<u>0.00000</u>
Total Employee Benefit Levies (29,30,31)			32 <u>0</u>	<u>0</u>	65 <u>0.00000</u>
Sub Total Special Revenue Levies (28+32)			33 <u>0</u>	<u>0</u>	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	_____ (B)	_____	<u>0</u>	66 <u>0.00000</u>
	SSMID 2 (A)	_____ (B)	_____	<u>0</u>	67 <u>0.00000</u>
	SSMID 3 (A)	_____ (B)	_____	<u>0</u>	68 <u>0.00000</u>
	SSMID 4 (A)	_____ (B)	_____	<u>0</u>	69 <u>0.00000</u>
	SSMID 5 (A)	_____ (B)	_____	<u>0</u>	565 <u>0.00000</u>
	SSMID 6 (A)	_____ (B)	_____	<u>0</u>	566 <u>0.00000</u>
Total SSMID (34 thru 37)			38 <u>0</u>	<u>0</u>	Do Not Add
Total Special Revenue Levies (33+38)			39 <u>0</u>	<u>0</u>	
384.4	Amt Nec	Debt Service Levy	40 <u>76.10(6)</u>	<u>0</u>	70 <u>0.00000</u>
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	<u>0</u>	71 <u>0.00000</u>
Total Property Taxes (27+39+40+41)			42 <u>16,053</u>	<u>15,701</u>	72 <u>7.40966</u>

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)
(1)										
*Annual Report FY 2010										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	159,504						159,504		159,504
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	27,101	10,582					37,683	57,308	94,991
Actual Expenditures Except End Bal (pg 12, line 259) *	3	76,647						76,647		76,647
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	109,958	10,582	0	0	0	0	120,540	57,308	177,848
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2011										
Beginning Fund Balance	5	109,958	10,582	0	0	0	0	120,540	57,308	177,848
Re-Est Revenues	6	84,409	10,582	0	0	0	0	94,991	0	94,991
Re-Est Expenditures	7	39,800	0	0	0	0	0	39,800	39,947	79,747
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	154,567	21,164	0	0	0	0	175,731	17,361	193,092
(3)		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2012										
Beginning Fund Balance	10	154,567	21,164	0	0	0	0	175,731	17,361	193,092
Revenues	11	88,301	10,500	0	0	0	0	98,801	0	98,801
Expenditures	12	44,200	0	0	0	0	0	44,200	42,947	87,147
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	198,668	31,664	0	0	0	0	230,332	-25,586	204,746

* 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								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	700							700	0	0
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
TOTAL (lines 1 - 10)	11	700	0	0			0		700	0	0
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	6,000							6,000	4,000	3,645
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,000							2,000	1,500	1,275
Traffic Control and Safety	15								0	0	0
Snow Removal	16	7,000							7,000	7,000	6,525
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	15,000	0	0			0		15,000	12,500	11,445
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	0
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	500							500	300	225
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	500	0	0			0		500	300	225

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								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	0	0	0			0		0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	4,200							4,200	4,000	3,734
Clerk, Treasurer, & Finance Adm.	47	3,300							3,300	3,500	3,151
Elections	48	1,000							1,000	0	0
Legal Services & City Attorney	49	700							700	700	656
City Hall & General Buildings	50	10,000							10,000	10,000	9,608
Tort Liability	51	800							800	800	781
Other General Government	52	8,000							8,000	8,000	7,777
TOTAL (lines 46 - 52)	53	28,000	0	0			0		28,000	27,000	25,707
DEBT SERVICE											
Gov Capital Projects	54								0	0	0
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	44,200	0	0	0	0	0		44,200	39,800	37,377
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							14,000	14,000	12,000	11,803
Sewer Utility	60							12,000	12,000	11,000	10,526
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							5,000	5,000	5,000	4,994
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							11,947	11,947	11,947	11,947
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							42,947	42,947	39,947	39,270
TOTAL ALL EXPENDITURES (lines 58+74)	74	44,200	0	0	0	0	0	42,947	87,147	79,747	76,647
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	44,200	0	0	0	0	0	42,947	87,147	79,747	76,647
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	198,668	31,664	0	0	0	0	-25,586	204,746	193,092	177,848

* 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	15,701	0		0	0			15,701	13,580	13,580
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	15,701	0		0	0			15,701	13,580	13,580
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	0	0		0	0			0	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	12,500							12,500	11,450	11,450
Subtotal - Other City Taxes (lines 6 thru 12)	13	12,500	0		0	0			12,500	11,450	11,450
Licenses & Permits	14	600							600	100	100
Use of Money & Property	15	2,000							2,000	1,971	1,971
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		10,500						10,500	10,582	10,582
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	10,500	0	0	0		0	10,500	10,582	10,582
Charges for Fees & Service:											
Water Utility	21	24,000							24,000	23,822	23,822
Sewer Utility	22	29,000							29,000	28,992	28,992
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	4,500							4,500	4,494	4,494
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	57,500	0		0	0	0	0	57,500	57,308	57,308
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	88,301	10,500	0	0	0	0	0	98,801	94,991	94,991
Beginning Fund Balance July 1	44	154,567	21,164	0	0	0	0	17,361	193,092	177,848	159,504
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	242,868	31,664	0	0	0	0	17,361	291,893	272,839	254,495

CITY OF

Bernard

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	15,701	0		0	0			15,701	13,580	13,580
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	15,701	0		0	0			15,701	13,580	13,580
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	12,500	0		0	0			12,500	11,450	11,450
Licenses & Permits	7	600	0					0	600	100	100
Use of Money and Property	8	2,000	0	0	0	0	0	0	2,000	1,971	1,971
Intergovernmental	9	0	10,500	0	0	0		0	10,500	10,582	10,582
Charges for Fees & Service	10	57,500	0		0	0	0	0	57,500	57,308	57,308
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	88,301	10,500	0	0	0	0	0	98,801	94,991	94,991
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	88,301	10,500	0	0	0	0	0	98,801	94,991	94,991
Expenditures & Other Financing Uses											
Public Safety	18	700	0	0			0		700	0	0
Public Works	19	15,000	0	0			0		15,000	12,500	11,445
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	500	0	0			0		500	300	225
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	28,000	0	0			0		28,000	27,000	25,707
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	44,200	0	0	0	0	0		44,200	39,800	37,377
Business Type Proprietary: Enterprise & ISF	27							42,947	42,947	39,947	39,270
Total Gov & Bus Type Expenditures	28	44,200	0	0	0	0	0	42,947	87,147	79,747	76,647
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	44,200	0	0	0	0	0	42,947	87,147	79,747	76,647
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	44,101	10,500	0	0	0	0	-42,947	11,654	15,244	18,344
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	154,567	21,164	0	0	0	0	17,361	193,092	177,848	159,504
Ending Fund Balance June 30	35	198,668	31,664	0	0	0	0	-25,586	204,746	193,092	177,848

