

# 31-285

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Bernard County Name: DUBUQUE Date Budget Adopted: 3/3/2014  
(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.

563-599-4504  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2013 Property Valuations

		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	2,599,014	2,550,936	112
<b>DEBT SERVICE</b>	3a	2,599,014	2,550,936	
Ag Land	4a	30,003		

### 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	19,482	19,122	7.49592
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0
12(16)	0.06750	Levee Impr. fund in special charter city		0	0
12(18)	Amt Nec	Liability, property & self insurance costs		0	0
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0
12(2)	0.81000	Memorial Building		0	0
12(3)	0.13500	Symphony Orchestra		0	0
12(4)	0.27000	Cultural & Scientific Facilities		0	0
12(5)	As Voted	County Bridge		0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375	Aid to a Transit Company		0	0
12(17)	0.20500	Maintain Institution received by gift/devise		0	0
12(19)	1.00000	City Emergency Medical District	463	0	0
12(21)	0.27000	Support Public Library	23	0	0
28E.22	1.50000	Unified Law Enforcement	24	0	0
<b>Total General Fund Regular Levies (5 thru 24)</b>			19,482	19,122	
384.1	3.00375	Ag Land		0	0
<b>Total General Fund Tax Levies (25 + 26)</b>			19,482	19,122	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)		0	0
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		Not at 8.10 Limit	Not at 8.10 Limit
Rules	Amt Nec	Other Employee Benefits		0	0
<b>Total Employee Benefit Levies (29,30,31)</b>			0	0	0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>			0	0	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0
	SSMID 2 (A)	(B)		0	0
	SSMID 3 (A)	(B)		0	0
	SSMID 4 (A)	(B)		0	0
	SSMID 5 (A)	(B)	555	0	0
	SSMID 6 (A)	(B)	556	0	0
	SSMID 7 (A)	(B)	1177	0	0
<b>Total SSMID</b>			0	0	Do Not Add
<b>Total Special Revenue Levies</b>			0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0
<b>Total Property Taxes (27+39+40+41)</b>			19,482	19,122	7.49592

**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.

Fund Balance Worksheet for City of **Bernard**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
<b>*Annual Report FY 2013</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	1,595,054						1,595,054		1,595,054
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	93,538	623					94,161		94,161
Actual Expenditures Except End Bal (pg 12, line 259) *	3	94,161						94,161		94,161
Ending Fund Balance June 30 (pg 12, line 261) *	4	1,594,431	623	0	0	0	0	1,595,054	0	1,595,054
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2014</b>										
Beginning Fund Balance	5	1,594,431	623	0	0	0	0	1,595,054	0	1,595,054
Re-Est Revenues	6	88,292	20,463	0	0	0	0	108,755	49,916	158,671
Re-Est Expenditures	7	94,161	0	0	0	0	0	94,161	64,510	158,671
Ending Fund Balance	8	1,588,562	21,086	0	0	0	0	1,609,648	-14,594	1,595,054
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2015</b>										
Beginning Fund Balance	9	1,588,562	21,086	0	0	0	0	1,609,648	-14,594	1,595,054
Revenues	10	33,612	11,200	0	0	0	0	44,812	70,609	115,421
Expenditures	11	53,251	0	0	0	0	0	53,251	61,609	114,860
Ending Fund Balance	12	1,568,923	32,286	0	0	0	0	1,601,209	-5,594	1,595,615

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	700							700	0	0
Flood Control	4								0	0	0
Fire Department	5	1,391							1,391	936	936
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	2,091	0	0			0		2,091	936	936
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	11,000							11,000	14,271	14,271
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	5,000							5,000	0	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16	5,500							5,500	4,105	4,105
Highway Engineering	17								0	0	0
Street Cleaning	18	200							200	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	8,860							8,860	0	0
Other Public Works	21	4,000							4,000	54,211	54,211
TOTAL (lines 12 - 21)	22	34,560	0	0			0		34,560	72,587	72,587
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23	150							150	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	150	0	0			0		150	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,000							1,000	764	764
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	1,000	0	0			0		1,000	764	764

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	200							200	0	0
Economic Development	40	200							200	0	0
Housing and Urban Renewal	41	200							200	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
<b>TOTAL (lines 39 - 44)</b>	44										
	45	600	0	0			0		600	0	0
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	2,600							2,600	2,405	2,405
Clerk, Treasurer, & Finance Adm.	47	7,000							7,000	14,100	14,100
Elections	48	800							800	0	0
Legal Services & City Attorney	49	2,000							2,000	0	0
City Hall & General Buildings	50	1,350							1,350	240	240
Tort Liability	51	600							600	2,788	2,788
Other General Government	52	500							500	341	341
<b>TOTAL (lines 46 - 52)</b>	53	14,850	0	0			0		14,850	19,874	19,874
<b>DEBT SERVICE</b>	54								0	0	0
Gov Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0			0		0	0	0
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)</b>	58	53,251	0	0	0		0		53,251	94,161	94,161
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59						29,132	29,132	27,482	29,607	
Sewer Utility	60						23,617	23,617	29,607	27,482	
Electric Utility	61						0	0	0	0	
Gas Utility	62						0	0	0	0	
Airport	63						0	0	0	0	
Landfill/Garbage	64						8,860	8,860	7,421	7,421	
Transit	65						0	0	0	0	
Cable TV, Internet & Telephone	66						0	0	0	0	
Housing Authority	67						0	0	0	0	
Storm Water Utility	68						0	0	0	0	
Other Business Type (city hosp., ISF, parking, etc.)	69						0	0	0	0	
Enterprise DEBT SERVICE	70						0	0	0	0	
Enterprise CAPITAL PROJECTS	71						0	0	0	0	
Enterprise TIF CAPITAL PROJECTS	72						0	0	0	0	
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73						61,609	61,609	64,510	64,510	
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	53,251	0	0	0		0	61,609	114,860	158,671	158,671
Regular Transfers Out	75							0	0	0	
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	
<b>Total ALL Transfers Out</b>	77	0	0	0	0		0	0	0	0	
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	53,251	0	0	0		0	61,609	114,860	158,671	158,671
<b>Ending Fund Balance June 30</b>	79	1,568,923	32,286	0	0		0	-5,594	1,595,615	1,595,054	1,595,054

\* 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 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	19,122	0		0	0			19,122	13,573	13,573
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	19,122	0		0	0			19,122	13,573	13,573
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	360	0		0	0			360	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	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	13,000							13,000	16,808	16,808
Subtotal - Other City Taxes (lines 6 thru 12)	13	13,360	0		0	0			13,360	16,808	16,808
Licenses & Permits	14	930							930	0	0
Use of Money & Property	15	200							200	3,520	3,520
Intergovernmental:											
Federal Grants & Reimbursements	16								0	39,174	39,174
Road Use Taxes	17		11,200						11,200	11,461	11,461
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	9,002	9,002
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	11,200	0	0	0		0	11,200	59,637	59,637
Charges for Fees & Service:											
Water Utility	21							24,000	24,000	21,365	21,365
Sewer Utility	22							34,000	34,000	28,551	28,551
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							9,189	9,189	7,421	7,421
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							3,420	3,420	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	70,609	70,609	57,337	57,337
Special Assessments	35							0	0	0	0
Miscellaneous	36							0	0	7,796	7,796
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	33,612	11,200	0	0	0	0	70,609	115,421	158,671	158,671
Beginning Fund Balance July 1	44	1,588,562	21,086	0	0	0	0	-14,594	1,595,054	1,595,054	1,595,054
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	1,622,174	32,286	0	0	0	0	56,015	1,710,475	1,753,725	1,753,725

**CITY OF Bernard**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2015**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	19,122	0		0	0			19,122	13,573	13,573
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	19,122	0		0	0			19,122	13,573	13,573
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	13,360	0		0	0			13,360	16,808	16,808
Licenses & Permits	7	930	0					0	930	0	0
Use of Money and Property	8	200	0	0	0	0	0	0	200	3,520	3,520
Intergovernmental	9	0	11,200	0	0	0		0	11,200	59,637	59,637
Charges for Fees & Service	10	0	0		0	0	0	70,609	70,609	57,337	57,337
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	7,796	7,796
Sub-Total Revenues	13	33,612	11,200	0	0	0		70,609	115,421	158,671	158,671
<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
Total Revenues and Other Sources	17	33,612	11,200	0	0	0		70,609	115,421	158,671	158,671
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	2,091	0	0			0		2,091	936	936
Public Works	19	34,560	0	0			0		34,560	72,587	72,587
Health and Social Services	20	150	0	0			0		150	0	0
Culture and Recreation	21	1,000	0	0			0		1,000	764	764
Community and Economic Development	22	600	0	0			0		600	0	0
General Government	23	14,850	0	0			0		14,850	19,874	19,874
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	53,251	0	0	0	0			53,251	94,161	94,161
Business Type Proprietary: Enterprise & ISF	27							61,609	61,609	64,510	64,510
Total Gov & Bus Type Expenditures	28	53,251	0	0	0	0		61,609	114,860	158,671	158,671
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	53,251	0	0	0	0		61,609	114,860	158,671	158,671
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -19,639	 11,200	 0	 0	 0		 9,000	 561	 0	 0
Beginning Fund Balance July 1	33	1,588,562	21,086	0	0	0		-14,594	1,595,054	1,595,054	1,595,054
Ending Fund Balance June 30	34	1,568,923	32,286	0	0	0		-5,594	1,595,615	1,595,054	1,595,054

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

City Name:   Bernard  

Fiscal Year  
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(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









