

31-285

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Bernard County Name: DUBUQUE Date Budget Adopted: 2/16/2015
(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.

563-599-4504

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

Last Official Census

	Regular	2a	2,515,931	2b	2,469,413	112
	DEBT SERVICE	3a	2,515,931	3b	2,469,413	
	Ag Land	4a	33,199			

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 20,000	19,630	43 7.94934
(384) Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14	0	52 0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(384) Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
Total General Fund Regular Levies (5 thru 24)			25 20,000	19,630	
384.1	3.00375	Ag Land	26	0	63 0
Total General Fund Tax Levies (25 + 26)			27 20,000	19,630	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Amt Nec	Other Employee Benefits	31	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)	37	0	69 0
	SSMID 5 (A)	(B)	555	0	565 0
	SSMID 6 (A)	(B)	556	0	566 0
	SSMID 7 (A)	(B)	1177	0	0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			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 20,000	19,630	72 7.94934

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.

(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 2014											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	1,594,431	0	0	0	0	0	1,594,431	0	1,594,431	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	48,378	10,624	0	0	0	0	59,002	52,997	111,999	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	20,474	0	32,472	0	0	0	52,946	53,632	106,578	
Ending Fund Balance June 30 (pg 12, line 261) *	4	1,622,335	10,624	-32,472	0	0	0	1,600,487	-635	1,599,852	
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5	1,622,335	10,624	-32,472	0	0	0	1,600,487	-635	1,599,852	
Re-Est Revenues	6	48,700	10,700	0	0	0	54,000	113,400	0	113,400	
Re-Est Expenditures	7	54,850	0	0	0	0	0	54,850	55,000	109,850	
Ending Fund Balance	8	1,616,185	21,324	-32,472	0	0	54,000	1,659,037	-55,635	1,603,402	
(3)											
** Budget FY 2016											
Beginning Fund Balance	9	1,616,185	21,324	-32,472	0	0	54,000	1,659,037	-55,635	1,603,402	
Revenues	10	41,992	10,600	0	0	0	0	52,592	55,087	107,679	
Expenditures	11	52,459	0	0	0	0	0	52,459	52,687	105,146	
Ending Fund Balance	12	1,605,718	31,924	-32,472	0	0	54,000	1,659,170	-53,235	1,605,935	

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

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
PUBLIC SAFETY											
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	1,346							1,346	2,000	1,858
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	2,046	0				0		2,046	2,000	1,858
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	10,000							10,000	4,500	4,440
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,200							3,200	3,200	3,164
Traffic Control and Safety	15								0	0	0
Snow Removal	16	5,500							5,500	3,500	3,469
Highway Engineering	17								0	0	0
Street Cleaning	18	200							200	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	8,463							8,463	7,500	7,243
Other Public Works	21	1,500							1,500	0	0
TOTAL (lines 12 - 21)	22	28,863	0				0		28,863	18,700	18,316
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	150							150	300	300
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		150	300	300
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,000							1,000	0	0
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		1,000	0	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
COMMUNITY & ECONOMIC DEVELOPMENT												
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	
	44											
TOTAL (lines 39 - 44)	45	600	0	0			0		600	0	0	
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46	2,600							2,600	3,000	2,730	
Clerk, Treasurer, & Finance Adm.	47	8,000							8,000	13,500	13,404	
Elections	48	800							800	0	0	
Legal Services & City Attorney	49	2,000							2,000	1,050	1,024	
City Hall & General Buildings	50	5,300							5,300	14,000	13,194	
Tort Liability	51	600							600	1,800	1,718	
Other General Government	52	500							500	500	402	
TOTAL (lines 46 - 52)	53	19,800	0	0			0		19,800	33,850	32,472	
DEBT SERVICE	54								0	0	0	
Gov 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	52,459	0	0	0		0		52,459	54,850	52,946	
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59						23,617		23,617	55,000	53,632	
Sewer Utility	60						29,070		29,070	0	0	
Electric Utility	61						0		0	0	0	
Gas Utility	62						0		0	0	0	
Airport	63						0		0	0	0	
Landfill/Garbage	64						0		0	0	0	
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	
TOTAL Business Type Expenditures (lines 59 - 73)	73						52,687		52,687	55,000	53,632	
TOTAL ALL EXPENDITURES (lines 58+74)	74	52,459	0	0	0		0		52,687	105,146	106,578	
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	
Total Expenditures & Fund Transfers Out (lines 75+76)	78	52,459	0	0	0		0		52,687	105,146	106,578	
Ending Fund Balance June 30	79	1,605,718	31,924	-32,472	0		54,000		-53,235	1,605,935	1,603,402	1,599,852

* 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

2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	19,630	0		0	0			19,630	19,800	19,800
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	19,630	0		0	0			19,630	19,800	19,800
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	370	0		0	0			370	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	12,200							12,200	12,300	12,209
Subtotal - Other City Taxes (lines 6 thru 12)	13	12,570	0		0	0			12,570	12,300	12,209
Licenses & Permits	14	792							792	800	793
Use of Money & Property	15	250							250	800	750
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		10,600						10,600	10,700	10,624
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	10,600	0	0	0		0	10,600	10,700	10,624
Charges for Fees & Service:											
Water Utility	21							24,044	24,044	22,000	21,955
Sewer Utility	22							31,043	31,043	0	31,042
Electric Utility	23								0	32,000	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	8,750							8,750	8,200	8,062
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	3,800	3,739
Subtotal - Charges for Service (lines 21 thru 33)	34	8,750	0		0	0	0	55,087	63,837	66,000	64,798
Special Assessments	35								0	0	0
Miscellaneous	36								0	3,000	3,025
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	41,992	10,600	0	0	0	0	55,087	107,679	113,400	111,999
Beginning Fund Balance July 1	44	1,616,185	21,324	-32,472	0	0	54,000	-55,635	1,603,402	1,599,852	1,594,431
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	1,658,177	31,924	-32,472	0	0	54,000	-548	1,711,081	1,713,252	1,706,430

CITY OF

Bernard

ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	19,630	0		0	0			19,630	19,800	19,800
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	19,630	0		0	0			19,630	19,800	19,800
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	12,570	0		0	0			12,570	12,300	12,209
Licenses & Permits	7	792	0					0	792	800	793
Use of Money and Property	8	250	0	0	0	0	0	0	250	800	750
Intergovernmental	9	0	10,600	0	0	0		0	10,600	10,700	10,624
Charges for Fees & Service	10	8,750	0		0	0	0	55,087	63,837	66,000	64,798
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	3,000	3,025
Sub-Total Revenues	13	41,992	10,600	0	0	0	0	55,087	107,679	113,400	111,999
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	0
Total Revenues and Other Sources	17	41,992	10,600	0	0	0	0	55,087	107,679	113,400	111,999
Expenditures & Other Financing Uses											
Public Safety	18	2,046	0	0			0		2,046	2,000	1,858
Public Works	19	28,863	0	0			0		28,863	18,700	18,316
Health and Social Services	20	150	0	0			0		150	300	300
Culture and Recreation	21	1,000	0	0			0		1,000	0	0
Community and Economic Development	22	600	0	0			0		600	0	0
General Government	23	19,800	0	0			0		19,800	33,850	32,472
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	52,459	0	0	0	0	0		52,459	54,850	52,946
Business Type Proprietary: Enterprise & ISF	27							52,687	52,687	55,000	53,632
Total Gov & Bus Type Expenditures	28	52,459	0	0	0	0	0	52,687	105,146	109,850	106,578
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	52,459	0	0	0	0	0	52,687	105,146	109,850	106,578
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-10,467	10,600	0	0	0	0	2,400	2,533	3,550	5,421
Beginning Fund Balance July 1	33	1,616,185	21,324	-32,472	0	0	54,000	-55,635	1,603,402	1,599,852	1,594,431
Ending Fund Balance June 30	34	1,605,718	31,924	-32,472	0	0	54,000	-53,235	1,605,935	1,603,402	1,599,852

