

31-285

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

Resolution No.: 29-01-16

The City of: Bernard

County Name: DUBUQUE

Date Budget Adopted: 2/8/2016

(Date) xx/xx/xx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

563-599-4504

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

With Gas & Electric

Without Gas & Electric

Last Official Census

Regular

2a

2,554,877

2b

2,509,158

112

DEBT SERVICE

3a

3b

Ag Land

4a

40,296

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A)		(B)		(C)
			Request with Utility Replacement	Property Taxes Levied	Rate		
384.1	8.10000	Regular General levy	5	18,700	18,365	43	7.31933
(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	18,700	18,365		
384.1	3.00375	Ag Land	26	121	121	63	3.00375
		Total General Fund Tax Levies (25 + 26)	27	18,821	18,486		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					
		(A)	(B)				
		SSMID 1	34		0	66	0
		SSMID 2	35		0	67	0
		SSMID 3	36		0	68	0
		SSMID 4	37		0	69	0
		SSMID 5	555		0	565	0
		SSMID 6	556		0	566	0
		SSMID 7	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	40	76.10(6)	0	70	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0
		Total Property Taxes (27+39+40+41)	42	18,821	18,486	72	7.31933

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) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt 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 2015											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	12,189	0	0	0	0	0	12,189	0	12,189	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	34,951	12,189	0	0	0	0	47,140	67,584	114,724	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	43,644	0	0	0	0	0	43,644	46,162	89,806	
Ending Fund Balance June 30 (pg 12, line 261) *	4	3,496	12,189	0	0	0	0	15,685	21,422	37,107	
(2)											
** Re-Estimated FY 2016											
Beginning Fund Balance	5	3,496	12,189	0	0	0	0	15,685	21,422	37,107	
Re-Est Revenues	6	104,463	0	0	0	0	0	104,463	64,892	169,355	
Re-Est Expenditures	7	58,048	0	0	0	0	0	58,048	54,245	112,293	
Ending Fund Balance	8	49,911	12,189	0	0	0	0	62,100	32,069	94,169	
(3)											
** Budget FY 2017											
Beginning Fund Balance	9	49,911	12,189	0	0	0	0	62,100	32,069	94,169	
Revenues	10	105,023	12,189	0	0	0	0	117,212	0	117,212	
Expenditures	11	58,048	0	0	0	0	0	58,048	54,545	112,593	
Ending Fund Balance	12	96,886	24,378	0	0	0	0	121,264	-22,476	98,788	

* 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 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	700							700	700	0
Flood Control	4								0	0	0
Fire Department	5	1,343							1,343	1,343	1,207
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	2,043	0				0		2,043	2,043	1,207
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	14,000							14,000	14,000	10,105
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,400							4,400	4,400	4,151
Traffic Control and Safety	15								0	0	0
Snow Removal	16	5,500							5,500	5,500	2,456
Highway Engineering	17								0	0	0
Street Cleaning	18	200							200	200	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	8,755							8,755	8,755	7,565
Other Public Works	21	1,500							1,500	1,500	382
TOTAL (lines 12 - 21)	22	34,355	0				0		34,355	34,355	24,659
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	150							150	150	100
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	150	100
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,300							1,300	1,300	1,053
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	1,300	0				0		1,300	1,300	1,053

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2017

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2017	RE-ESTIMATED 2016	ACTUAL 2015	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	200							200	200	0
Economic Development	40	200							200	200	0
Housing and Urban Renewal	41	200							200	200	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	600	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,600							2,600	2,600	2,495
Clerk, Treasurer, & Finance Adm.	47	8,900							8,900	8,900	5,780
Elections	48	800							800	800	0
Legal Services & City Attorney	49	2,000							2,000	2,000	180
City Hall & General Buildings	50	4,000							4,000	4,000	6,065
Tort Liability	51	800							800	800	1,865
Other General Government	52	500							500	500	240
TOTAL (lines 46 - 52)	53	19,600	0	0			0		19,600	19,600	16,625
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	58,048	0	0	0	0	0		58,048	58,048	43,644
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						24,366	24,366	24,216	21,743	
Sewer Utility	60						30,179	30,179	30,029	24,419	
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						54,545	54,545	54,245	46,162	
TOTAL ALL EXPENDITURES (lines 58+74)	74	58,048	0	0	0	0	54,545	112,593	112,293	89,806	
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	
Total Expenditures & Fund Transfers Out (lines 75+76)	78	58,048	0	0	0	0	54,545	112,593	112,293	89,806	
Ending Fund Balance June 30	79	96,886	24,378	0	0	0	-22,476	98,788	94,169	37,107	

* 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

2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	18,486	0		0	0			18,486	18,261	17,089
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	18,486	0		0	0			18,486	18,261	17,089
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	335	0		0	0			335	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	13,250							13,250	13,250	12,929
Subtotal - Other City Taxes (lines 6 thru 12)	13	13,585	0		0	0			13,585	13,250	12,929
Licenses & Permits	14	800							800	800	843
Use of Money & Property	15	200							200	200	0
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		12,189						12,189	0	12,189
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	12,189	0	0	0		0	12,189	0	12,189
Charges for Fees & Service:											
Water Utility	21	26,640							26,640	53,280	25,943
Sewer Utility	22	32,472							32,472	66,944	32,471
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	9,060							9,060	9,060	9,170
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	3,780							3,780	7,560	4,090
Subtotal - Charges for Service (lines 21 thru 33)	34	71,952	0		0	0	0	0	71,952	136,844	71,674
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	105,023	12,189	0	0	0	0	0	117,212	169,355	114,724
Beginning Fund Balance July 1	44	49,911	12,189	0	0	0	0	32,069	94,169	37,107	12,189
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	154,934	24,378	0	0	0	0	32,069	211,381	206,462	126,913

CITY OF Bernard

**ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2017**

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	18,486	0		0	0			18,486	18,261	17,089
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	18,486	0		0	0			18,486	18,261	17,089
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	13,585	0		0	0			13,585	13,250	12,929
Licenses & Permits	7	800	0					0	800	800	843
Use of Money and Property	8	200	0	0	0	0	0	0	200	200	0
Intergovernmental	9	0	12,189	0	0	0		0	12,189	0	12,189
Charges for Fees & Service	10	71,952	0		0	0		0	71,952	136,844	71,674
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	0
Sub-Total Revenues	13	105,023	12,189	0	0	0	0	0	117,212	169,355	114,724
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	105,023	12,189	0	0	0	0	0	117,212	169,355	114,724
Expenditures & Other Financing Uses											
Public Safety	18	2,043	0	0					2,043	2,043	1,207
Public Works	19	34,355	0	0					34,355	34,355	24,659
Health and Social Services	20	150	0	0					150	150	100
Culture and Recreation	21	1,300	0	0					1,300	1,300	1,053
Community and Economic Development	22	600	0	0					600	600	0
General Government	23	19,600	0	0					19,600	19,600	16,625
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	58,048	0	0	0	0	0	0	58,048	58,048	43,644
Business Type Proprietary: Enterprise & ISF	27							54,545	54,545	54,245	46,162
Total Gov & Bus Type Expenditures	28	58,048	0	0	0	0	0	54,545	112,593	112,293	89,806
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	58,048	0	0	0	0	0	54,545	112,593	112,293	89,806
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	46,975	12,189	0	0	0	0	-54,545	4,619	57,062	24,918
Beginning Fund Balance July 1	33	49,911	12,189	0	0	0	0	32,069	94,169	37,107	12,189
Ending Fund Balance June 30	34	96,886	24,378	0	0	0	0	-22,476	98,788	94,169	37,107

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

City Name: Bernard

Fiscal Year
2017

Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)		NO SELECTION						0		0
(2)		NO SELECTION						0		0
(3)		NO SELECTION						0		0
(4)		NO SELECTION						0		0
(5)		NO SELECTION						0		0
(6)		NO SELECTION						0		0
(7)		NO SELECTION						0		0
(8)		NO SELECTION						0		0
(9)		NO SELECTION						0		0
(10)		NO SELECTION						0		0
(11)		NO SELECTION						0		0
(12)		NO SELECTION						0		0
(13)		NO SELECTION						0		0
(14)		NO SELECTION						0		0
(15)		NO SELECTION						0		0
(16)		NO SELECTION						0		0
(17)		NO SELECTION						0		0
(18)		NO SELECTION						0		0
(19)		NO SELECTION						0		0
(20)		NO SELECTION						0		0
(21)		NO SELECTION						0		0
(22)		NO SELECTION						0		0
(23)		NO SELECTION						0		0
(24)		NO SELECTION						0		0
(25)		NO SELECTION						0		0
(26)		NO SELECTION						0		0
(27)		NO SELECTION						0		0
(28)		NO SELECTION						0		0
(29)		NO SELECTION						0		0
(30)		NO SELECTION						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

City Name: Bernard

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

Fiscal Year

2017

Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =(J)	Amount Paid Current Year Debt Service Levy =(K)
(121)		NO SELECTION						0		0
(122)		NO SELECTION						0		0
(123)		NO SELECTION						0		0
(124)		NO SELECTION						0		0
(125)		NO SELECTION						0		0
(126)		NO SELECTION						0		0
(127)		NO SELECTION						0		0
(128)		NO SELECTION						0		0
(129)		NO SELECTION						0		0
(130)		NO SELECTION						0		0
(131)		NO SELECTION						0		0
(132)		NO SELECTION						0		0
(133)		NO SELECTION						0		0
(134)		NO SELECTION						0		0
(135)		NO SELECTION						0		0
(136)		NO SELECTION						0		0
(137)		NO SELECTION						0		0
(138)		NO SELECTION						0		0
(139)		NO SELECTION						0		0
(140)		NO SELECTION						0		0
(141)		NO SELECTION						0		0
(142)		NO SELECTION						0		0
(143)		NO SELECTION						0		0
(144)		NO SELECTION						0		0
(145)		NO SELECTION						0		0
(146)		NO SELECTION						0		0
(147)		NO SELECTION						0		0
(148)		NO SELECTION						0		0
(149)		NO SELECTION						0		0
(150)		NO SELECTION						0		0
					0	0	0	0	0	0

AFFIDAVIT OF POSTING

City of Bernard, Iowa

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

The Notice of Public Hearing for the proposed city budget for the City of Bernard was posted on February 8, 2016 at the following locations:

*One of the three posted notices is included with this form.

Location #1

Location #2

Location #3

Attested to on behalf of the City of Bernard by:

KARLA MAHONEY

Print Name

Signature

Date

