

39-366

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2007 - ENDING JUNE 30, 2008

The City of: Jamaica County Name: GUTHRIE Date Budget Adopted: 02/18/07
(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.

	Telephone Number	Signature
County Auditor Date Stamp	January 1, 2006 Property Valuations	
	With Gas & Electric	Without Gas & Electric
	Regular 2a	2,499,784 2b
	DEBT SERVICE 3a	2,393,624 3b
	Ag Land 4a	121,382
		Last Official Census 237

				(A)		(B)		(C)		
Code	Dollar	Purpose	#/N/A	Request with	Property Taxes	Levied	Rate			
Sec.	Limit		#/N/A	Utility Replacement						
384.1	#N/A	Regular General levy	###	5	20,248	19,388	43	8.10000		
(384)		Non-Voted Other Permissible Levies								
12(8)	0.67500	Contract for use of Bridge		6	0	0	44	0		
12(10)	0.95000	Opr & Maint publicly owned Transit		7	0	0	45	0		
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		8	0	0	46	0		
12(12)	0.13500	Opr & Maint of City owned Civic Center		9	0	0	47	0		
12(13)	0.06750	Planning a Sanitary Disposal Project		10	0	0	48	0		
12(14)	0.27000	Aviation Authority (under sec.330A.15)		11	0	0	49	0		
12(15)	Amt Nec	Joint city-county building lease		12	0	0	50	0		
12(16)	0.06750	Levee Impr. fund in special charter city		13	0	0	51	0		
12(18)	Amt Nec	Liability, property & self insurance costs		14	0	0	52	0		
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0		
(384)		Voted Other Permissible Levies								
12(1)	0.13500	Instrumental/Vocal Music Groups		15	0	0	53	0		
12(2)	0.81000	Memorial Building		16	0	0	54	0		
12(3)	0.13500	Symphony Orchestra		17	0	0	55	0		
12(4)	0.27000	Cultural & Scientific Facilities		18	0	0	56	0		
12(5)	As Voted	County Bridge		19	0	0	57	0		
12(6)	1.35000	Missi or Missouri River Bridge Const.		20	0	0	58	0		
12(9)	0.03375	Aid to a Transit Company		21	0	0	59	0		
12(17)	0.20500	Maintain Institution received by gift/devise		22	0	0	60	0		
12(19)	1.00000	City Emergency Medical District		463	0	0	466	0		
12(21)	0.27000	Support Public Library		23	0	0	61	0		
28E.22	1.50000	Unified Law Enforcement		24	0	0	62	0		
Total General Fund Regular Levies (5 thru 24)				25	20,248	19,388				
384.1	3.00375	Ag Land		26	365	365	63	3.00375		
Total General Fund Tax Levies (25 + 26)				27	20,613	19,753			Do Not Add	
Special Revenue Levies										
384.8	0.27000	Emergency (if general fund at levy limit)		28	237	227	64	0.09481		
384.6	Amt Nec	Police & Fire Retirement		29	0	0				
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	0	0				
	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	237	227				
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)		35a		0	69	0		
	SSMID 5 (A)	(B)		36a		0	565	0		
	SSMID 6 (A)	(B)		37		0	566	0		
Total SSMID (34 thru 37)				38	0	0			Do Not Add	
Total Special Revenue Levies (33+38)				39	237	227				
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	0	71	0		
Total Property Taxes (27+39+40+41)				42	20,850	19,980	72	8.19481		

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.

(County Auditor)

Fund Balance Worksheet for City of Jamaica

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
*Annual Report FY 2006									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	92,660	17,059		36,550	1,295	147,564	34,575	182,139
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	44,130	53,420			115	97,665	51,002	148,667
Actual Expenditures Except End Bal (pg 12, line 259) *	3	53,811	47,407				101,218	40,493	141,711
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	82,979	23,072	0	36,550	1,410	144,011	45,084	189,095
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2007									
Beginning Fund Balance	5	82,979	23,072	0	36,550	1,410	144,011	45,084	189,095
Re-Est Revenues	6	37,939	55,000	0	0	0	92,939	46,450	139,389
Re-Est Expenditures	7	48,225	36,700	0	0	0	84,925	50,800	135,725
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	72,693	41,372	0	36,550	1,410	152,025	40,734	192,759
(3)									
** Budget FY 2008									
Beginning Fund Balance	10	72,693	41,372	0	36,550	1,410	152,025	40,734	192,759
Revenues	11	35,563	47,237	0	0	0	82,800	53,850	136,650
Expenditures	12	59,922	30,400	0	0	0	90,322	46,200	136,522
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	48,334	58,209	0	36,550	1,410	144,503	48,384	192,887

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2006

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
GOVERNMENT ACTIVITIES									
Public Safety									
Police Department/Crime Prevention	1						325	0	0
Jail	2						327	0	0
Emergency Management	3	237					328	237	237
Flood Control	4						329	0	0
Fire Department	5	10,000	5,000				330	15,000	11,200
Ambulance	6	2,000	200				331	2,200	2,200
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8						333	0	0
Animal Control	9						349	0	0
Other Public Safety	10						334	0	0
TOTAL (lines 1 - 10)	11	12,237	5,200		0		17,437	13,400	20,514
Public Works									
Roads, Bridges, & Sidewalks	12		16,000				353	16,000	14,000
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14		5,200				324	5,200	5,000
Traffic Control and Safety	15						326	0	0
Snow Removal	16	600	2,000				354	2,600	2,600
Highway Engineering	17						355	0	0
Street Cleaning	18						359	0	1,506
Airport (if not Enterprise)	19						365	0	0
Garbage (if not Enterprise)	20						358	0	0
Other Public Works	21						350	0	8,500
TOTAL (lines 12 - 21)	22	600	23,200		0		23,800	30,100	35,234
Health and Social Services									
Welfare Assistance	23						337	0	0
City Hospital	24						338	0	0
Payments to Private Hospitals	25						339	0	0
Health Regulation and Inspection	26						340	0	0
Water, Air, and Mosquito Control	27						341	0	0
Community Mental Health	28						342	0	0
Other Health and Social Services	29						343	0	0
TOTAL (lines 23 - 29)	30	0	0		0		0	0	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
Culture and Recreation									
Library Services 31	9,500						344 9,500	9,500	12,094
Museum, Band and Theater 32							345 0	0	0
Parks 33	1,500						346 1,500	1,500	0
Recreation 34							587 0	0	0
Cemetery 35							366 0	0	0
Community Center, Zoo, & Marina 36	4,000						347 4,000	4,000	3,609
Other Culture and Recreation 37							348 0	0	0
TOTAL (lines 31 - 37) 38	15,000	0			0		15,000	15,000	15,703
Community and Economic Development									
Community Beautification 39	7,000	2,000					367 9,000	7,500	3,845
Economic Development 40							368 0	0	0
Housing and Urban Renewal 41							369 0	0	0
Planning & Zoning 42							379 0	0	0
Other Com & Econ Development 43							370 0	0	5,009
TOTAL (lines 39 - 43) 44	7,000	2,000			0		9,000	7,500	8,854
General Government									
Mayor, Council, & City Manager 45	2,100						375 2,100	1,800	1,640
Clerk, Treasurer, & Finance Adm. 46	3,400						376 3,400	3,325	2,803
Elections 47	285						377 285	0	285
Legal Services & City Attorney 48	7,500						378 7,500	2,000	2,152
City Hall & General Buildings 49							380 0	0	0
Tort Liability 50	6,800						382 6,800	6,800	11,892
Other General Government 51	5,000						381 5,000	5,000	2,141
TOTAL (lines 45 - 51) 52	25,085	0			0		25,085	18,925	20,913
Debt Service 53								0	0
Capital Projects 54								0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	59,922	30,400	0	0	0		90,322		
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56						24,000	360 24,000	30,100	21,083
Sewer Utility 57						1,200	357 1,200	1,200	964
Electric Utility 58							361 0	0	0
Gas Utility 59							362 0	0	0
Airport 60							365 0	0	0
Landfill/Garbage 61						21,000	383 21,000	19,500	18,446
Transit 62							364 0	0	0
Cable TV, Internet & Telephone 63							443 0	0	0
Housing Authority 64							444 0	0	0
Storm Water Utility 65							445 0	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446 0	0	0
Enterprise DEBT SERVICE 67							447 0	0	0
Enterprise CAPITAL PROJECTS 68							448 0	0	0
TOTAL Business Type Expenditures (lines 56 - 68) 69						46,200	46,200	50,800	40,493
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	59,922	30,400	0	0	0	46,200	136,522	50,800	40,493
Transfers Out 71								0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	59,922	30,400	0	0	0	46,200	136,522	135,725	141,711
Continuing Appropriation 73					0			0	0
Ending Fund Balance June 30 74	48,334	58,209	20	36,550	1,410	48,384	192,887	192,759	189,095

* 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.

CITY OF Jamaica

REVENUES DETAIL
Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property 1	19,753	227	0	0			19,980	20,373	19,362
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	19,753	227	0	0			19,980	20,373	19,362
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	860	10	0	0			472 870	891	77
Parimutuel wager tax 7							473 0	0	0
Gaming wager tax 8							474 0	0	0
Mobile Home Taxes 9							393 0	0	0
Hotel/Motel Taxes 10							394 0	0	0
Other Local Option Taxes 11		21,000					395 21,000	22,000	20,309
Subtotal - Other City Taxes (lines 6 thru 11) 12	860	21,010	0	0			21,870	22,891	20,386
Licenses & Permits 13	950						950	600	730
Use of Money & Property 14	6,000					1,000	7,000	7,750	9,012
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	0	0
State Shared Revenues 16		16,000					400 16,000	14,000	16,614
Other State Grants & Reimbursements 17							401 0	0	1,155
Local Grants & Reimbursements 18	8,000	10,000					402 18,000	18,000	24,342
Subtotal - Intergovernmental (lines 15 thru 18) 19	8,000	26,000	0	0		0	34,000	32,000	42,111
Charges for Fees & Service:									
Water Utility 20						24,250	404 24,250	25,000	21,262
Sewer Utility 21						1,200	405 1,200	1,200	1,106
Electric Utility 22							406 0	0	0
Gas Utility 23							407 0	0	0
Parking 24							408 0	0	0
Airport 25							409 0	0	0
Landfill/Garbage 26						26,000	410 26,000	20,000	22,035
Hospital 27							411 0	0	0
Transit 28							412 0	0	0
Cable TV, Internet & Telephone 29						150	429 150	75	157
Housing Authority 30							430 0	0	0
Storm Water Utility 31							431 0	0	0
Other Fees & Charges for Service 32						250	413 250	0	250
Subtotal - Charges for Service (lines 20 thru 32) 33	0	0	0	0	0	51,850	51,850	46,275	44,810
Special Assessments 34							0	0	0
Miscellaneous 35						1,000	1,000	9,500	12,256
Other Financing Sources:									
Operating Transfers In 36							0	0	0
Proceeds of Debt 37							0	0	0
Proceeds of Capital Asset Sales 38							0	0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	35,563	47,237	0	0	0	53,850	136,650	139,389	148,667
Beginning Fund Balance July 1 41	72,693	41,372	0	36,550	1,410	40,734	192,759	189,095	182,139
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	108,256	88,609	0	36,550	1,410	94,584	329,409	328,484	330,806

CITY OF Jamaica ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2008

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2008 (G)		RE-ESTIMATED 2007 (H)		ACTUAL 2006 (I)	
Revenues & Other Financing Sources																		
Taxes Levied on Property	77	19,753	106	227	134	0	161	0					234	19,980	264	20,373	294	19,362
Less: Uncollected Property Taxes-Levy Year	78	0	107	0	135	0	162	0					235	0	265	0	295	0
Net Current Property Taxes	79	19,753	108	227	136	0	163	0					236	19,980	266	20,373	296	19,362
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0
TIF Revenues			110	0									238	0	268	0	298	0
Other City Taxes	81	860	111	21,010	138	0	165	0					239	21,870	269	22,891	299	20,386
Licenses & Permits	82	950	112	0							212	0	240	950	270	600	300	730
Use of Money and Property	83	6,000	113	0	139	0	166	0	194	0	213	1,000	241	7,000	271	7,750	301	9,012
Intergovernmental	84	8,000	114	26,000	140	0	167	0			426	0	242	34,000	272	32,000	302	42,111
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	51,850	243	51,850	273	46,275	303	44,810
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	0	117	0	143	0	170	0	196	0	215	1,000	245	1,000	275	9,500	305	12,256
Sub-Total Revenues	88	35,563	118	47,237	144	0	171	0	197	0	216	53,850	246	136,650	276	139,389	306	148,667
Other Financing Sources:																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	0
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	0	308	0
Proceeds of Capital Asset Sales	91	0		0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
Total Revenues and Other Sources	92	35,563	120	47,237	148	0	175	0	200	0	220	53,850	250	136,650	280	139,389	310	148,667
Expenditures & Other Financing Uses																		
Public Safety	600	12,237	609	5,200					623	0			335	17,437	632	13,400	642	20,514
Public Works	601	600	610	23,200					624	0			336	23,800	633	30,100	643	35,234
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0
Culture and Recreation	603	15,000	612	0					626	0			371	15,000	635	15,000	645	15,703
Community and Economic Development	604	7,000	613	2,000					627	0			372	9,000	636	7,500	646	8,854
General Government	605	25,085	614	0					628	0			373	25,085	637	18,925	647	20,913
Debt Service	606	0	615	0	618	0			629	0			440	0	638	0	648	0
Capital Projects	607	0	616	0			621	0	630	0			441	0	639	0	649	0
Total Government Activities Expenditures	608	59,922	617	30,400	619	0	622	0	631	0			442	90,322	640	84,925	650	0
Business Type Proprietary: Enterprise & ISF											46,200	374	46,200	641	50,800	651	40,493	
Total Gov & Bus Type Expenditures	97	59,922	125	30,400	153	0	180	0	205	0	225	46,200	255	136,522	285	135,725	315	40,493
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0
Total ALL Expenditures/Transfers Out	102	59,922	130	30,400	157	0	185	0	208	0	230	46,200	260	136,522	290	50,800	320	40,493
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-24,359	131	16,837	158	0	186	0	209	0	231	7,650	261	128	291	88,589	321	108,174
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	72,693	132	41,372	159	0	187	36,550	210	1,410	232	40,734	262	192,759	292	189,095	322	182,139
Ending Fund Balance June 30	105	48,334	133	58,209	160	0	188	36,550	211	1,410	233	48,384	263	192,887	293	277,684	323	290,313

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

City Name: Jamaica

Fiscal Year
 2008

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment 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
TOTALS			0	0	0	0	0	0

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year
 2008

City Name: Jamaica

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

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(31)							0		0
(32)							0		0
(33)							0		0
(34)							0		0
(35)							0		0
(36)							0		0
(37)							0		0
(38)							0		0
(39)							0		0
(40)							0		0
(41)							0		0
(42)							0		0
(43)							0		0
(44)							0		0
(45)							0		0
(46)							0		0
(47)							0		0
(48)							0		0
(49)							0		0
(50)							0		0
(51)							0		0
(52)							0		0
(53)							0		0
(54)							0		0
(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				0	0	0	0	0	0

