

39-366

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

The City of: Jamaica County Name: GUTHRIE Date Budget Adopted: 03/01/09
(Date) xxx/xxxx

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.

641-429-3026
Telephone Number

Signature

County Auditor Date Stamp	January 1, 2008 Property Valuations		Last Official Census
	With Gas & Electric	Without Gas & Electric	
Regular	2a <u>2,500,635</u>	2b <u>2,390,899</u>	237
DEBT SERVICE	3a _____	3b _____	
Ag Land	4a <u>125,601</u>		

Code		Dollar Limit	Purpose	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate
Sec.								
384.1	8.10000		Regular General Levy	5	20,255	19,366	43	8.10000
(384)			Non-Voted Other Permissible Levies					
12(8)	0.67500		Contract for use of Bridge	6		0	44	0.00000
12(10)	0.95000		Opr & Maint publicly owned Transit	7		0	45	0.00000
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center	8		0	46	0.00000
12(12)	0.13500		Opr & Maint of City owned Civic Center	9		0	47	0.00000
12(13)	0.06750		Planning a Sanitary Disposal Project	10		0	48	0.00000
12(14)	0.27000		Aviation Authority (under sec.330A.15)	11		0	49	0.00000
12(15)	Amt Nec		Joint city-county building lease	12		0	50	0.00000
12(16)	0.06750		Levee Impr. fund in special charter city	13		0	51	0.00000
12(18)	Amt Nec		Liability, property & self insurance costs	14		0	52	0.00000
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.	462	474	453	465	0.18955
(384)			Voted Other Permissible Levies					
12(1)	0.13500		Instrumental/Vocal Music Groups	15		0	53	0.00000
12(2)	0.81000		Memorial Building	16		0	54	0.00000
12(3)	0.13500		Symphony Orchestra	17		0	55	0.00000
12(4)	0.27000		Cultural & Scientific Facilities	18		0	56	0.00000
12(5)	As Voted		County Bridge	19		0	57	0.00000
12(6)	1.35000		Missi or Missouri River Bridge Const.	20		0	58	0.00000
12(9)	0.03375		Aid to a Transit Company	21		0	59	0.00000
12(17)	0.20500		Maintain Institution received by gift/devise	22		0	60	0.00000
12(19)	1.00000		City Emergency Medical District	463		0	466	0.00000
12(21)	0.27000		Support Public Library	23		0	61	0.00000
28E.22	1.50000		Unified Law Enforcement	24		0	62	0.00000
			Total General Fund Regular Levies (5 thru 24)	25	20,729	19,819		
384.1	3.00375		Ag Land	26	377	377	63	3.00375
			Total General Fund Tax Levies (25 + 26)	27	21,106	20,196		Do Not Add
			Special Revenue Levies					
384.8	0.27000		Emergency (if general fund at levy limit)	28		0	64	0.00000
384.6	Amt Nec		Police & Fire Retirement	29		0		0.00000
	Amt Nec		FICA & IPERS (if general fund at levy limit)	30		0		0.00000
	Amt Nec		Other Employee Benefits	31		0		0.00000
			Total Employee Benefit Levies (29,30,31)	32	0	0	65	0.00000
			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	0.00000
	SSMID 2 (A)	(B)		35		0	67	0.00000
	SSMID 3 (A)	(B)		36		0	68	0.00000
	SSMID 4 (A)	(B)		35a		0	69	0.00000
	SSMID 5 (A)	(B)		36a		0	565	0.00000
	SSMID 6 (A)	(B)		37		0	566	0.00000
	Total SSMID		(34 thru 37)	38	0	0		Do Not Add
			Total Special Revenue Levies (33+38)	39	0	0		
384.4	Amt Nec		Debt Service Levy	40	76.10(6)	0	70	0.00000
384.7	0.67500		Capital Projects (Capital Improv. Reserve)	41		0	71	0.00000
			Total Property Taxes (27+39+40+41)	42	21,106	20,196	72	8.28955

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 **Jamaica**

		Fund Balance Worksheet for City of Jamaica								
		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 2008										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	87,095	9,156	0	0	24,332	1,755	122,338	56,020	178,358
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	85,756	32,130					117,886	50,978	168,864
Actual Expenditures Except End Bal (pg 12, line 259) *	3	111,746	19,855					131,601	43,596	175,197
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	61,105	21,431	0	0	24,332	1,755	108,623	63,402	172,025
(2) Re-Estimated FY 2009		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	61,105	21,431	0	0	24,332	1,755	108,623	63,402	172,025
Re-Est Revenues	6	42,300	40,800	0	0	0	0	83,100	54,500	137,600
Re-Est Expenditures	7	70,774	27,400	0	0	0	0	98,174	50,300	148,474
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	32,631	34,831	0	0	24,332	1,755	93,549	67,602	161,151
(3) Budget FY 2010										
Beginning Fund Balance	10	32,631	34,831	0	0	24,332	1,755	93,549	67,602	161,151
Revenues	11	42,206	41,800	0	0	0	0	84,006	59,100	143,106
Expenditures	12	56,300	32,400	0	0	0	0	88,700	58,600	147,300
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	18,537	44,231	0	0	24,332	1,755	88,855	68,102	156,957

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2008

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

CITY OF _____ Jamaica

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2008
OUTSTANDING PRINCIPAL as of June 30th on All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2011	RE-ESTIMATED 2010	ACTUAL 2009
ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1				
2				
3				
4				
5				
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8				
9				
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11				
12				
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14				
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19				
20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2010

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 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	474							474	474	237
Flood Control	4								0	0	0
Fire Department	5	9,326	5,000						14,326	17,500	35,699
Ambulance	6	1,000	200						1,200	2,200	2,547
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	10,800	5,200	0			0		16,000	20,174	38,483
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	2,000	15,000						17,000	12,000	4,210
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		5,200						5,200	5,200	5,411
Traffic Control and Safety	15								0	0	0
Snow Removal	16	600	3,000						3,600	3,600	1,901
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	2,600	23,200	0			0		25,800	20,800	11,522
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	11,500							11,500	11,500	15,365
Museum, Band and Theater	32								0	0	0
Parks	33	500							500	1,300	269
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	4,000							4,000	4,000	2,785
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	16,000	0	0			0		16,000	16,800	18,419

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	4,300							4,300	9,300	2,950
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	37,268
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	4,300	0	0			0		4,300	9,300	40,218
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,100							2,100	2,100	1,920
Clerk, Treasurer, & Finance Adm.	47	4,500							4,500	4,000	3,064
Elections	48	350							350	0	0
Legal Services & City Attorney	49	2,500							2,500	7,500	1,369
City Hall & General Buildings	50	3,000							3,000	3,000	4,971
Tort Liability	51	7,150							7,150	7,500	7,344
Other General Government	52	3,000							3,000	3,000	4,291
TOTAL (lines 46 - 52)	53	22,600	0	0			0		22,600	27,100	22,959
DEBT SERVICE											
Gov Capital Projects	54								0	0	0
TIF Capital Projects	55								0	0	0
TOTAL CAPITAL PROJECTS	56	0	0	0			0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	57	56,300	28,400	0	0	0	0		84,700	94,174	131,601
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							36,300	36,300	27,500	22,555
Sewer Utility	60							1,800	1,800	1,800	680
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							20,500	20,500	21,000	20,361
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							58,600	58,600	50,300	43,596
TOTAL ALL EXPENDITURES (lines 58+74)	74	56,300	28,400	0	0	0	0	58,600	143,300	144,474	175,197
Regular Transfers Out	75		4,000						4,000	4,000	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	4,000	0	0	0	0	0	4,000	4,000	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	56,300	32,400	0	0	0	0	58,600	147,300	148,474	175,197
Continuing Appropriation	79							0	0	0	
Ending Fund Balance June 30	80	18,537	44,231	0	0	24,332	1,755	68,102	156,957	161,151	172,025

* 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 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	20,196	0		0	0			20,196	19,766	20,555
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	20,196	0		0	0			20,196	19,766	20,555
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	910	0		0	0			910	884	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	8,000	8,000						16,000	16,000	14,184
Subtotal - Other City Taxes (lines 6 thru 12)	13	8,910	8,000		0	0			16,910	16,884	14,184
Licenses & Permits	14	950							950	950	1,220
Use of Money & Property	15	1,500	3,600					600	5,700	8,600	13,339
Intergovernmental:											
Federal Grants & Reimbursements	16	2,500							2,500	2,500	1,408
Road Use Taxes	17		16,000						16,000	16,000	18,812
Other State Grants & Reimbursements	18								0	0	19,605
Local Grants & Reimbursements	19	5,000	14,200						19,200	18,200	30,937
Subtotal - Intergovernmental (lines 16 thru 19)	20	7,500	30,200	0	0	0		0	37,700	36,700	70,762
Charges for Fees & Service:											
Water Utility	21							32,200	32,200	25,700	22,375
Sewer Utility	22							1,200	1,200	1,200	1,180
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							21,100	21,100	23,600	23,877
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30	150						150	150	150	102
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	50	0
Subtotal - Charges for Service (lines 21 thru 33)	34	150	0		0	0	0	54,500	54,650	50,700	47,534
Special Assessments	35								0	0	0
Miscellaneous	36	3,000							3,000	0	1,270
Other Financing Sources:											
Regular Operating Transfers In	37							4,000	4,000	4,000	0
Internal TIF Loan Transfers In	38							0	0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	4,000	4,000	4,000	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							0	0	0	0
Proceeds of Capital Asset Sales	41							0	0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	4,000	4,000	4,000	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	42,206	41,800	0	0	0	0	59,100	143,106	137,600	168,864
Beginning Fund Balance July 1	44	32,631	34,831	0	0	24,332	1,755	67,602	161,151	172,025	178,358
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	74,837	76,631	0	0	24,332	1,755	126,702	304,257	309,625	347,222

CITY OF Jamaica
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	20,196	0		0	0			20,196	19,766	20,555
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	20,196	0		0	0			20,196	19,766	20,555
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	8,910	8,000		0	0			16,910	16,884	14,184
Licenses & Permits	7	950	0					0	950	950	1,220
Use of Money and Property	8	1,500	3,600	0	0	0	0	600	5,700	8,600	13,339
Intergovernmental	9	7,500	30,200	0	0	0		0	37,700	36,700	70,762
Charges for Fees & Service	10	150	0		0	0	0	54,500	54,650	50,700	47,534
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	3,000	0		0	0	0	0	3,000	0	1,270
Sub-Total Revenues	13	42,206	41,800	0	0	0	0	55,100	139,106	133,600	168,864
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	4,000	4,000	4,000	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	42,206	41,800	0	0	0	0	59,100	143,106	137,600	168,864
Expenditures & Other Financing Uses											
Public Safety	18	10,800	5,200	0			0		16,000	20,174	38,483
Public Works	19	2,600	23,200	0			0		25,800	20,800	11,522
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	16,000	0	0			0		16,000	16,800	18,419
Community and Economic Development	22	4,300	0	0			0		4,300	9,300	40,218
General Government	23	22,600	0	0			0		22,600	27,100	22,959
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	56,300	28,400	0	0	0	0		84,700	94,174	131,601
Business Type Proprietary: Enterprise & ISF	27							58,600	58,600	50,300	43,596
Total Gov & Bus Type Expenditures	28	56,300	28,400	0	0	0	0	58,600	143,300	144,474	175,197
Total Transfers Out	29	0	4,000	0	0	0	0	0	4,000	4,000	0
Total ALL Expenditures/Fund Transfers Out	30	56,300	32,400	0	0	0	0	58,600	147,300	148,474	175,197
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-14,094	9,400	0	0	0	0	500	-4,194	-10,874	-6,333
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	32,631	34,831	0	0	24,332	1,755	67,602	161,151	172,025	178,358
Ending Fund Balance June 30	35	18,537	44,231	0	0	24,332	1,755	68,102	156,957	161,151	172,025

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

Fiscal Year

2010

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 2010 (D)	Interest Due FY 2010 + (E)	Bond Reg/Other Fees Due FY 2010 + (F)	Total Obligation Due FY 2010 = (G)	Paid from Funds OTHER THAN Current Year Property Taxes - (H)	Amount Paid by Current Year Debt Service Levy #NAME?
(31)							0	0	
(32)							0	0	
(33)							0	0	
(34)							0	0	
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(57)							0	0	
(58)							0	0	
(59)							0	0	
(60)							0	0	
				0	0	0	0	0	

