

39-366

Adoption of Budget and Certification of City Taxes

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

The City of: Jamaica County Name: GUTHRIE Date Budget Adopted: 2/10/2014
(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.

641-429-3026
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

	With Gas & Electric		Without Gas & Electric		Last Official Census 224	
	Regular	2a	2,742,820	2b		2,638,640
	DEBT SERVICE	3a		3b		
	Ag Land	4a	130,102			

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 22,217	43 21,373	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	0
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	0
12(18)	Amt Nec	Liability, property & self insurance costs	14 8,270	52 7,956	3.01514
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 594	465 571	0.21657
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	0
12(2)	0.81000	Memorial Building	16	0	0
12(3)	0.13500	Symphony Orchestra	17	0	0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	0
12(5)	As Voted	County Bridge	19	0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	0
12(9)	0.03375	Aid to a Transit Company	21	0	0
12(17)	0.20500	Maintain Institution received by gift/devise	22	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
Total General Fund Regular Levies (5 thru 24)			25 31,081	29,900	
384.1	3.00375	Ag Land	26 391	63 391	3.00375
Total General Fund Tax Levies (25 + 26)			27 31,472	30,291	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	64 0	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	65 0	0
Sub Total Special Revenue Levies (28+32)			33 0	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	70 0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	71 0	0
Total Property Taxes (27+39+40+41)			42 31,472	42 30,291	72 11.33171

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 **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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	57,951	36,685				3,120	97,756	33,188	130,944
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	86,972	48,744					135,716	50,356	186,072
Actual Expenditures Except End Bal (pg 12, line 259) *	3	98,060	28,903					126,963	57,032	183,995
Ending Fund Balance June 30 (pg 12, line 261) *	4	46,863	56,526	0	0	0	3,120	106,509	26,512	133,021
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	46,863	56,526	0	0	0	3,120	106,509	26,512	133,021
Re-Est Revenues	6	67,699	29,200	0	0	0	0	96,899	58,400	155,299
Re-Est Expenditures	7	83,548	47,600	0	0	0	0	131,148	58,400	189,548
Ending Fund Balance	8	31,014	38,126	0	0	0	3,120	72,260	26,512	98,772
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	31,014	38,126	0	0	0	3,120	72,260	26,512	98,772
Revenues	10	57,004	44,865	0	0	0	0	101,869	64,700	166,569
Expenditures	11	54,994	51,975	0	0	0	0	106,969	59,600	166,569
Ending Fund Balance	12	33,024	31,016	0	0	0	3,120	67,160	31,612	98,772

* 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.

CITY OF Jamaica

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	594	571
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	594	571
3 TOTAL FOR FISCAL YEAR 2014	1,188	1,142

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	594							594	538	0
Flood Control	4								0	0	0
Fire Department	5	12,500	5,000						17,500	17,700	8,360
Ambulance	6	1,200							1,200	1,200	2,216
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	14,294	5,000	0			0		19,294	19,438	10,576
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		4,000						4,000	30,500	2,535
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		5,400						5,400	6,000	5,470
Traffic Control and Safety	15		100						100	0	742
Snow Removal	16		4,900						4,900	4,900	1,802
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20								0	0	0
Other Public Works	21		2,000						2,000	1,000	0
TOTAL (lines 12 - 21)	22	0	16,400	0			0		16,400	42,400	10,549
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	1,500	25,075						26,575	15,910	16,288
Museum, Band and Theater	32								0	0	0
Parks	33	1,500							1,500	300	35
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36		4,500						4,500	4,500	3,496
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	3,000	29,575	0			0		32,575	20,710	19,819

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(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)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		3,800	1,000						4,800	3,800	3,190
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	3,000	51,600
TOTAL (lines 39 - 44)	44											
	45		3,800	1,000	0			0		4,800	6,800	54,790
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,000							2,000	2,000	1,730
Clerk, Treasurer, & Finance Adm.	47		4,600							4,600	4,500	4,462
Elections	48									0	500	0
Legal Services & City Attorney	49		4,000							4,000	15,000	8,351
City Hall & General Buildings	50		11,000							11,000	8,000	6,866
Tort Liability	51		8,300							8,300	7,800	7,892
Other General Government	52									0	0	1,928
TOTAL (lines 46 - 52)	53		29,900	0	0			0		29,900	37,800	31,229
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	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58		50,994	51,975	0	0	0	0		102,969	127,148	126,963
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								37,500	37,500	36,300	36,538
Sewer Utility	60								1,800	1,800	1,800	323
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								20,300	20,300	20,300	20,171
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								59,600	59,600	58,400	57,032
TOTAL ALL EXPENDITURES (lines 58+74)	74		50,994	51,975	0	0	0	0	59,600	162,569	185,548	183,995
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		4,000	0	0	0	0	0	0	4,000	4,000	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		54,994	51,975	0	0	0	0	59,600	166,569	189,548	183,995
Ending Fund Balance June 30	79		33,024	31,016	0	0	0	3,120	31,612	98,772	98,772	133,021

* 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)
REVENUES & OTHER FINANCING SOURCES											
	1	30,291	0		0	0			30,291	29,127	29,035
	2								0	0	0
	3	30,291	0		0	0			30,291	29,127	29,035
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,181	0		0	0			1,181	1,102	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	12,000	4,000						16,000	16,000	16,787
	13	13,181	4,000		0	0			17,181	17,102	16,787
	14	950							950	950	565
	15	3,432	4,500						7,932	4,860	4,084
Intergovernmental:											
	16	2,500							2,500	2,500	0
	17		20,000						20,000	20,000	18,111
	18	0	0	0	0	0		0	0	0	50,000
	19	6,500	16,365						22,865	22,360	19,561
	20	9,000	36,365	0	0	0		0	45,365	44,860	87,672
Charges for Fees & Service:											
	21							35,900	35,900	29,600	23,142
	22							1,200	1,200	1,200	1,094
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27							23,600	23,600	23,600	21,880
	28							0	0	0	0
	29							0	0	0	0
	30	150						0	150	0	107
	31							0	0	0	0
	32							0	0	0	0
	33							0	0	0	370
	34	150	0		0	0	0	60,700	60,850	54,400	46,593
	35							0	0	0	0
	36							0	0	0	1,336
Other Financing Sources:											
	37							4,000	4,000	4,000	0
	38							0	0	0	0
	39	0	0	0	0	0	0	4,000	4,000	4,000	0
	40							0	0	0	0
	41							0	0	0	0
	42	0	0	0	0	0	0	4,000	4,000	4,000	0
	43	57,004	44,865	0	0	0	0	64,700	166,569	155,299	186,072
	44	31,014	38,126	0	0	0	3,120	26,512	98,772	133,021	130,944
	45	88,018	82,991	0	0	0	3,120	91,212	265,341	288,320	317,016

CITY OF

Jamaica

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
Revenues & Other Financing Sources											
Taxes Levied on Property	1	30,291	0		0	0			30,291	29,127	29,035
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	30,291	0		0	0			30,291	29,127	29,035
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	13,181	4,000		0	0			17,181	17,102	16,787
Licenses & Permits	7	950	0					0	950	950	565
Use of Money and Property	8	3,432	4,500	0	0	0	0	0	7,932	4,860	4,084
Intergovernmental	9	9,000	36,365	0	0	0		0	45,365	44,860	87,672
Charges for Fees & Service	10	150	0		0	0	0	60,700	60,850	54,400	46,593
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	1,336
Sub-Total Revenues	13	57,004	44,865	0	0	0	0	60,700	162,569	151,299	186,072
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	57,004	44,865	0	0	0	0	64,700	166,569	155,299	186,072
Expenditures & Other Financing Uses											
Public Safety	18	14,294	5,000	0			0		19,294	19,438	10,576
Public Works	19	0	16,400	0			0		16,400	42,400	10,549
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	3,000	29,575	0			0		32,575	20,710	19,819
Community and Economic Development	22	3,800	1,000	0			0		4,800	6,800	54,790
General Government	23	29,900	0	0			0		29,900	37,800	31,229
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	50,994	51,975	0	0	0	0		102,969	127,148	126,963
Business Type Proprietary: Enterprise & ISF	27							59,600	59,600	58,400	57,032
Total Gov & Bus Type Expenditures	28	50,994	51,975	0	0	0	0	59,600	162,569	185,548	183,995
Total Transfers Out	29	4,000	0	0	0	0	0	0	4,000	4,000	0
Total ALL Expenditures/Fund Transfers Out	30	54,994	51,975	0	0	0	0	59,600	166,569	189,548	183,995
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	2,010	-7,110	0	0	0	0	5,100	0	-34,249	2,077
Beginning Fund Balance July 1	33	31,014	38,126	0	0	0	3,120	26,512	98,772	133,021	130,944
Ending Fund Balance June 30	34	33,024	31,016	0	0	0	3,120	31,612	98,772	98,772	133,021

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

City Name: Jamaica

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

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

Fiscal Year
2015

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 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)
(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
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(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				0	0	0	0	0	0

