

39-366

Adoption of Budget and Certification of City Taxes

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

The City of: Jamaica County Name: GUTHRIE Date Budget Adopted: 2/9/2015
(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.

641-429-3026

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>2,767,426</u>	2b <u>2,665,016</u>	224
DEBT SERVICE	3a <u>2,767,426</u>	3b <u>2,665,016</u>	
Ag Land	4a <u>134,005</u>		

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 22,416	21,587	43 8.10000
(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 9,000	8,667	52 3.25212
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 650	626	465 0.23488
(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 32,066	30,880	
384.1	3.00375	Ag Land	26 403	403	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 32,469	31,283	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	66 0
	SSMID 2 (A)	(B)		35	67 0
	SSMID 3 (A)	(B)		36	68 0
	SSMID 4 (A)	(B)		37	69 0
	SSMID 5 (A)	(B)		555	565 0
	SSMID 6 (A)	(B)		556	566 0
	SSMID 7 (A)	(B)		1177	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 32,469	31,283	72 11.58700

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

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 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	46,863	56,526	0	0	0	3,120	106,509	26,512	133,021
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	45,386	41,814	0	0	0	0	87,200	47,037	134,237
Actual Expenditures Except End Bal (pg 12, line 259) *	3	59,635	66,225	0	0	0	0	125,860	61,120	186,980
Ending Fund Balance June 30 (pg 12, line 261) *	4	32,614	32,115	0	0	0	3,120	67,849	12,429	80,278
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	32,614	32,115	0	0	0	3,120	67,849	12,429	80,278
Re-Est Revenues	6	57,004	44,865	0	0	0	0	101,869	64,700	166,569
Re-Est Expenditures	7	54,994	51,975	0	0	0	0	106,969	0	106,969
Ending Fund Balance	8	34,624	25,005	0	0	0	3,120	62,749	77,129	139,878
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	34,624	25,005	0	0	0	3,120	62,749	77,129	139,878
Revenues	10	60,701	43,880	0	0	0	0	104,581	64,700	169,281
Expenditures	11	63,901	45,780	0	0	0	0	109,681	59,600	169,281
Ending Fund Balance	12	31,424	23,105	0	0	0	3,120	57,649	82,229	139,878

* 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	650							650	594	537
Flood Control	4								0	0	0
Fire Department	5	12,490							12,490	17,500	11,169
Ambulance	6	1,200	3,000						4,200	1,200	2,130
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	14,340	3,000				0		17,340	19,294	13,836
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		4,000						4,000	4,000	30,043
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		5,400						5,400	5,400	5,386
Traffic Control and Safety	15		100						100	100	132
Snow Removal	16		4,900						4,900	4,900	1,854
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	2,000	0
TOTAL (lines 12 - 21)	22	0	16,400				0		16,400	16,400	37,415
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
CULTURE & RECREATION											
Library Services	31	1,500	17,880						19,380	26,575	18,677
Museum, Band and Theater	32								0	0	0
Parks	33	1,500							1,500	1,500	10
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36		4,500						4,500	4,500	7,514
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	3,000	22,380				0		25,380	32,575	26,201

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		7,800							7,800	4,800	6,677
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	0
TOTAL (lines 39 - 44)	45		7,800	0	0			0		7,800	4,800	6,677
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,000							2,000	2,000	1,760
Clerk, Treasurer, & Finance Adm.	47		4,600							4,600	4,600	5,101
Elections	48									0	0	602
Legal Services & City Attorney	49		5,756							5,756	4,000	480
City Hall & General Buildings	50		8,000							8,000	11,000	15,984
Tort Liability	51		9,900							9,900	8,300	17,557
Other General Government	52		8,505							8,505	0	247
TOTAL (lines 46 - 52)	53		38,761	0	0			0		38,761	29,900	41,731
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 (lines 11+22+30+38+45+53+54+57)	58		63,901	41,780	0	0	0	0		105,681	102,969	125,860
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								37,500	37,500	0	40,502
Sewer Utility	60								1,800	1,800	0	400
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	0	20,218
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	0	61,120
TOTAL ALL EXPENDITURES (lines 58+74)	74		63,901	41,780	0	0	0	0	59,600	165,281	102,969	186,980
Regular Transfers Out	75			4,000					0	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+76)	78		63,901	45,780	0	0	0	0	59,600	169,281	106,969	186,980
Ending Fund Balance June 30	79		31,424	23,105	0	0	0	3,120	82,229	139,878	139,878	80,278

* 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	31,283	0		0	0			31,283	30,291	30,541
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	31,283	0		0	0			31,283	30,291	30,541
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,186	0		0	0			1,186	1,181	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	12,000	4,000						16,000	16,000	14,964
Subtotal - Other City Taxes (lines 6 thru 12)	13	13,186	4,000		0	0			17,186	17,181	14,964
Licenses & Permits	14	950	0						950	950	0
Use of Money & Property	15	3,432	4,500						7,932	7,932	5,336
Intergovernmental:											
Federal Grants & Reimbursements	16	2,500							2,500	2,500	0
Road Use Taxes	17		20,000						20,000	20,000	18,943
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19	9,200	15,380						24,580	22,865	19,691
Subtotal - Intergovernmental (lines 16 thru 19)	20	11,700	35,380	0	0	0		0	47,080	45,365	38,634
Charges for Fees & Service:											
Water Utility	21							35,900	35,900	35,900	22,049
Sewer Utility	22							1,200	1,200	1,200	1,017
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							23,600	23,600	23,600	20,230
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30	150						150	150	150	72
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	945
Subtotal - Charges for Service (lines 21 thru 33)	34	150	0		0	0	0	60,700	60,850	60,850	44,313
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	449
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
Proceeds of Capital Asset Sales	41								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	60,701	43,880	0	0	0	0	64,700	169,281	166,569	134,237
Beginning Fund Balance July 1	44	34,624	25,005	0	0	0	3,120	77,129	139,878	80,278	133,021
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	95,325	68,885	0	0	0	3,120	141,829	309,159	246,847	267,258

CITY OF

Jamaica

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	31,283	0		0	0			31,283	30,291	30,541
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	31,283	0		0	0			31,283	30,291	30,541
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	13,186	4,000		0	0			17,186	17,181	14,964
Licenses & Permits	7	950	0					0	950	950	0
Use of Money and Property	8	3,432	4,500	0	0	0	0	0	7,932	7,932	5,336
Intergovernmental	9	11,700	35,380	0	0	0		0	47,080	45,365	38,634
Charges for Fees & Service	10	150	0		0	0		60,700	60,850	60,850	44,313
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	449
Sub-Total Revenues	13	60,701	43,880	0	0	0	0	60,700	165,281	162,569	134,237
Other Financing Sources:											
Total Transfers In	14	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
Total Revenues and Other Sources	17	60,701	43,880	0	0	0	0	64,700	169,281	166,569	134,237
Expenditures & Other Financing Uses											
Public Safety	18	14,340	3,000	0					17,340	19,294	13,836
Public Works	19	0	16,400	0					16,400	16,400	37,415
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	3,000	22,380	0					25,380	32,575	26,201
Community and Economic Development	22	7,800	0	0					7,800	4,800	6,677
General Government	23	38,761	0	0					38,761	29,900	41,731
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	63,901	41,780	0	0	0	0		105,681	102,969	125,860
Business Type Proprietary: Enterprise & ISF	27							59,600	59,600	0	61,120
Total Gov & Bus Type Expenditures	28	63,901	41,780	0	0	0	0	59,600	165,281	102,969	186,980
Total Transfers Out	29	0	4,000	0	0	0		0	4,000	4,000	0
Total ALL Expenditures/Fund Transfers Out	30	63,901	45,780	0	0	0	0	59,600	169,281	106,969	186,980
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-3,200	-1,900	0	0	0	0	5,100	0	59,600	-52,743
Beginning Fund Balance July 1	33	34,624	25,005	0	0	0	3,120	77,129	139,878	80,278	133,021
Ending Fund Balance June 30	34	31,424	23,105	0	0	0	3,120	82,229	139,878	139,878	80,278

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

City Name: Jamaica

Fiscal Year
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								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

