

40-374

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

The City of: Kamrar County Name: HAMILTON Date Budget Adopted: 02/09/10
(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.

515-539-3477
Telephone Number

Signature

County Auditor Date Stamp	January 1, 2009 Property Valuations		Last Official Census	
	With Gas & Electric	Without Gas & Electric		
	Regular 2a	3,405,404 2b		3,318,349
	DEBT SERVICE 3a	3,405,404 3b		3,318,349
	Ag Land 4a	367,104		

Code		Dollar	(A)		(B)		(C)
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	27,584	26,879	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	10,848	10,571	52	3.18553
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0.00000
(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	38,432	37,450		
384.1	3.00375	Ag Land	26	1,103	1,103	63	3.00375
Total General Fund Tax Levies (25 + 26)			27	39,535	38,553		Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28	919	896	64	0.27000
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	3,800	3,703		1.11587
	Amt Nec	Other Employee Benefits	31	1,800	1,754		0.52857
Total Employee Benefit Levies (29,30,31)			32	5,600	5,457	65	1.64445
Sub Total Special Revenue Levies (28+32)			33	6,519	6,353		
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	6,519	6,353		
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	46,054	44,906	72	13.19998

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

Kamrar

		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 2009										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	7,668	41,400					49,068	69,139	118,207
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	55,464	75,848					131,312	28,017	159,329
Actual Expenditures Except End Bal (pg 12, line 259) *	3	60,526	65,576					126,102	30,440	156,542
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	2,606	51,672	0	0	0	0	54,278	66,716	120,994
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2010										
Beginning Fund Balance	5	2,606	51,672	0	0	0	0	54,278	66,716	120,994
Re-Est Revenues	6	44,492	55,416	0	0	0	0	99,908	27,640	127,548
Re-Est Expenditures	7	45,148	54,421	0	0	0	0	99,569	24,000	123,569
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	1,950	52,667	0	0	0	0	54,617	70,356	124,973
(3)		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2011										
Beginning Fund Balance	10	1,950	52,667	0	0	0	0	54,617	70,356	124,973
Revenues	11	45,435	54,619	0	0	0	0	100,054	26,100	126,154
Expenditures	12	44,201	56,021	0	0	0	0	100,222	30,000	130,222
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	3,184	51,265	0	0	0	0	54,449	66,456	120,905

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2009

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2011

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 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	911	921						1,832	1,832	1,832
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	3,000	12,000						15,000	15,000	30,071
Ambulance	6	3,000	4,000						7,000	7,000	7,282
Building Inspections	7	500							500	500	184
Miscellaneous Protective Services	8	200							200	200	12,260
Animal Control	9	100							100	100	0
Other Public Safety	10								0	0	8,910
TOTAL (lines 1 - 10)	11	7,711	16,921	0			0		24,632	24,632	60,539
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		26,000						26,000	26,000	15,750
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		4,000						4,000	3,500	4,151
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,500						2,500	2,000	2,636
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	3,500							3,500	3,700	3,449
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	3,500	32,500	0			0		36,000	35,200	25,986
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	2,400							2,400	2,400	2,998
Community Mental Health	28								0	0	0
Other Health and Social Services	29	1,000							1,000	1,007	967
TOTAL (lines 23 - 29)	30	3,400	0	0			0		3,400	3,407	3,965
CULTURE & RECREATION											
Library Services	31	1,015							1,015	2,030	0
Museum, Band and Theater	32								0	0	0
Parks	33	3,000	500						3,500	3,500	2,420
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	500	500						1,000	1,000	50
TOTAL (lines 31 - 37)	38	4,515	1,000	0			0		5,515	6,530	2,470

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	75							75	100	50
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
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	75	0	0				0	75	100	50
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,400							2,400	2,100	2,314
Clerk, Treasurer, & Finance Adm.	47	9,100							9,100	9,100	7,970
Elections	48								0	0	0
Legal Services & City Attorney	49	1,500							1,500	1,500	492
City Hall & General Buildings	50	2,000							2,000	2,000	5,731
Tort Liability	51	1,000							1,000	1,000	0
Other General Government	52	9,000	5,600						14,600	14,000	8,687
TOTAL (lines 46 - 52)	53	25,000	5,600	0				0	30,600	29,700	25,194
DEBT SERVICE											
Gov Capital Projects	54								0	0	0
TIF 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	44,201	56,021	0	0	0	0	0	100,222	99,569	118,204
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	522
Sewer Utility	60							30,000	30,000	24,000	29,918
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70								0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							30,000	30,000	24,000	30,440
TOTAL ALL EXPENDITURES (lines 58+74)	74	44,201	56,021	0	0	0	0	30,000	130,222	123,569	148,644
Regular Transfers Out	75								0	0	7,898
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	7,898
Total Expenditures & Fund Transfers Out (lines 75+78)	78	44,201	56,021	0	0	0	0	30,000	130,222	123,569	156,542
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	3,184	51,265	0	0	0	0	66,456	120,905	124,973	120,994

* 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 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	38,553	6,353		0	0			44,906	44,206	45,588
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	38,553	6,353		0	0			44,906	44,206	45,588
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	982	166		0	0			1,148	1,216	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		15,000						15,000	15,000	17,220
Subtotal - Other City Taxes (lines 6 thru 12)	13	982	15,166		0	0			16,148	16,216	17,220
Licenses & Permits	14	800							800	585	882
Use of Money & Property	15	100	100					100	300	2,250	135
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	12,049
Road Use Taxes	17		15,000						15,000	15,370	12,115
Other State Grants & Reimbursements	18								0	0	3,798
Local Grants & Reimbursements	19		18,000						18,000	18,000	21,288
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	33,000	0	0	0		0	33,000	33,370	49,250
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							26,000	26,000	26,640	25,215
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	5,000							5,000	4,281	5,300
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								0	0	5,882
Subtotal - Charges for Service (lines 21 thru 33)	34	5,000	0		0	0	0	26,000	31,000	30,921	36,397
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	1,959
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	7,898
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	7,898
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	7,898
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	45,435	54,619	0	0	0	0	26,100	126,154	127,548	159,329
Beginning Fund Balance July 1	44	1,950	52,667	0	0	0	0	70,356	124,973	120,994	118,207
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	47,385	107,286	0	0	0	0	96,456	251,127	248,542	277,536

CITY OF

Kamrar

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	38,553	6,353		0	0			44,906	44,206	45,588
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	38,553	6,353		0	0			44,906	44,206	45,588
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	982	15,166		0	0			16,148	16,216	17,220
Licenses & Permits	7	800	0					0	800	585	882
Use of Money and Property	8	100	100	0	0	0	0	100	300	2,250	135
Intergovernmental	9	0	33,000	0	0	0		0	33,000	33,370	49,250
Charges for Fees & Service	10	5,000	0		0	0	0	26,000	31,000	30,921	36,397
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	1,959
Sub-Total Revenues	13	45,435	54,619	0	0	0	0	26,100	126,154	127,548	151,431
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	7,898
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	45,435	54,619	0	0	0	0	26,100	126,154	127,548	159,329
Expenditures & Other Financing Uses											
Public Safety	18	7,711	16,921	0			0		24,632	24,632	60,539
Public Works	19	3,500	32,500	0			0		36,000	35,200	25,986
Health and Social Services	20	3,400	0	0			0		3,400	3,407	3,965
Culture and Recreation	21	4,515	1,000	0			0		5,515	6,530	2,470
Community and Economic Development	22	75	0	0			0		75	100	50
General Government	23	25,000	5,600	0			0		30,600	29,700	25,194
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	44,201	56,021	0	0	0	0		100,222	99,569	118,204
Business Type Proprietary: Enterprise & ISF	27							30,000	30,000	24,000	30,440
Total Gov & Bus Type Expenditures	28	44,201	56,021	0	0	0	0	30,000	130,222	123,569	148,644
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	7,898
Total ALL Expenditures/Fund Transfers Out	30	44,201	56,021	0	0	0	0	30,000	130,222	123,569	156,542
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	1,234	-1,402	0	0	0	0	-3,900	-4,068	3,979	2,787
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	1,950	52,667	0	0	0	0	70,356	124,973	120,994	118,207
Ending Fund Balance June 30	35	3,184	51,265	0	0	0	0	66,456	120,905	124,973	120,994

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

City Name: Kamrar

Fiscal Year
2011

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2011 (D)	Interest Due FY 2011 +(E)	Bond Reg & Other Fees Due FY 2011 +(F)	Total Obligation Due FY 2011 =(G)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(1)	Sewer Improvements	140,000	February-05	10,000	4,150	400	14,550	14,550	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			10,000	4,150	400	14,550	14,550	0

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

Fiscal Year

2011

City Name: **Kamrar**

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 2011 (D)	Interest Due FY 2011 + (E)	Bond Reg/Other Fees Due FY 2011 + (F)	Total Obligation Due FY 2011 = (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	
(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	
				10,000	4,150	400	14,550	14,550	0

