

40-374

Adoption of Budget and Certification of City Taxes

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

The City of: Kamrar County Name: HAMILTON Date Budget Adopted: 1/12/2015
(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.

515-539-3477

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	4,012,873	3,921,934	199
DEBT SERVICE	4,012,873	3,921,934	
Ag Land	436,835		

TAXES LIEVED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 32,504	31,768	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 13,000	12,705	52 3.23957
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(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 45,504	44,473	
384.1	3.00375	Ag Land	26 1,312	1,312	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 46,816	45,785	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,079	1,055	64 0.26888
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 3,500	3,421	0.87219
Rules	Amt Nec	Other Employee Benefits	31	0	0
		Total Employee Benefit Levies (29,30,31)	32 3,500	3,421	65 0.87219
		Sub Total Special Revenue Levies (28+32)	33 4,579	4,476	
		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 4,579	4,476	
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 51,395	50,261	72 12.48064

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

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 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	65,106	56,095	0	0	0	0	121,201	38,849	160,050
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	85,843	38,296	0	0	0	0	124,139	24,006	148,145
Actual Expenditures Except End Bal (pg 12, line 259) *	3	95,468	26,253	0	0	0	0	121,721	25,904	147,625
Ending Fund Balance June 30 (pg 12, line 261) *	4	55,481	68,138	0	0	0	0	123,619	36,951	160,570
(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	55,481	68,138	0	0	0	0	123,619	36,951	160,570
Re-Est Revenues	6	67,751	34,479	0	0	0	0	102,230	25,000	127,230
Re-Est Expenditures	7	63,622	33,710	0	0	0	0	97,332	27,625	124,957
Ending Fund Balance	8	59,610	68,907	0	0	0	0	128,517	34,326	162,843
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	59,610	68,907	0	0	0	0	128,517	34,326	162,843
Revenues	10	68,388	32,552	0	0	0	0	100,940	25,000	125,940
Expenditures	11	63,622	33,710	0	0	0	0	97,332	27,625	124,957
Ending Fund Balance	12	64,376	67,749	0	0	0	0	132,125	31,701	163,826

* 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		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	532	1,060						1,592	1,592	1,592
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	18,000							18,000	18,000	24,063
Ambulance	6								0	0	0
Building Inspections	7	500							500	500	0
Miscellaneous Protective Services	8	200							200	200	0
Animal Control	9	100							100	100	0
Other Public Safety	10								0	0	1,628
TOTAL (lines 1 - 10)	11	19,332	1,060				0		20,392	20,392	27,283
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	4,200	21,000						25,200	25,200	18,729
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		5,000						5,000	5,000	5,241
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,000						3,000	3,000	2,949
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	6,200							6,200	6,200	5,902
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	10,400	29,000				0		39,400	39,400	32,821
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	3,153
Community Mental Health	28								0	0	0
Other Health and Social Services	29	1,000							1,000	1,000	980
TOTAL (lines 23 - 29)	30	3,400	0				0		3,400	3,400	4,133
CULTURE & RECREATION											
Library Services	31	1,015							1,015	1,015	1,015
Museum, Band and Theater	32								0	0	0
Parks	33	6,500							6,500	6,500	25,381
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	50							50	50	1,196
TOTAL (lines 31 - 37)	38	7,565	0				0		7,565	7,565	27,592

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		75							75	75	0
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
	44											
TOTAL (lines 39 - 44)	45		75	0	0			0		75	75	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,250	250						2,500	2,500	3,295
Clerk, Treasurer, & Finance Adm.	47		9,100	3,200						12,300	12,300	12,644
Elections	48									0	0	1,133
Legal Services & City Attorney	49		500							500	500	0
City Hall & General Buildings	50		7,000	100						7,100	7,100	7,236
Tort Liability	51									0	0	0
Other General Government	52		4,000	100						4,100	4,100	3,084
TOTAL (lines 46 - 52)	53		22,850	3,650	0			0		26,500	26,500	27,392
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		63,622	33,710	0	0	0	0		97,332	97,332	119,221
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								625	625	625	577
Sewer Utility	60								27,000	27,000	27,000	25,327
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	0	0
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								27,625	27,625	27,625	25,904
TOTAL ALL EXPENDITURES (lines 58+74)	74		63,622	33,710	0	0	0	0	27,625	124,957	124,957	145,125
Regular Transfers Out	75									0	0	2,500
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	2,500
Total Expenditures & Fund Transfers Out (lines 75+76)	78		63,622	33,710	0	0	0	0	27,625	124,957	124,957	147,625
Ending Fund Balance June 30	79		64,376	67,749	0	0	0	0	31,701	163,826	162,843	160,570

* 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											
	1	45,785	4,476		0	0			50,261	51,827	49,212
	2								0	0	0
	3	45,785	4,476		0	0			50,261	51,827	49,212
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,031	103		0	0			1,134	1,182	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		14,815						14,815	14,146	15,819
	13	1,031	14,918		0	0			15,949	15,328	15,819
	14								0	0	450
	15								0	0	125
Intergovernmental:											
	16								0	0	0
	17		13,000						13,000	10,000	10,517
	18	1,572	158	0	0	0		0	1,730	875	3,500
	19	15,000							15,000	18,000	23,541
	20	16,572	13,158	0	0	0		0	29,730	28,875	37,558
Charges for Fees & Service:											
	21								0	0	0
	22							25,000	25,000	25,000	24,006
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	5,000							5,000	6,200	6,073
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	5,000	0		0	0	0	25,000	30,000	31,200	30,079
	35								0	0	0
	36								0	0	12,402
Other Financing Sources:											
	37								0	0	2,500
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	2,500
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	2,500
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	68,388	32,552	0	0	0	0	25,000	125,940	127,230	148,145
	44	59,610	68,907	0	0	0	0	34,326	162,843	160,570	160,050
	45	127,998	101,459	0	0	0	0	59,326	288,783	287,800	308,195

CITY OF Kamrar

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	45,785	4,476		0	0			50,261	51,827	49,212
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	45,785	4,476		0	0			50,261	51,827	49,212
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,031	14,918		0	0			15,949	15,328	15,819
Licenses & Permits	7	0	0					0	0	0	450
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	125
Intergovernmental	9	16,572	13,158	0	0	0		0	29,730	28,875	37,558
Charges for Fees & Service	10	5,000	0		0	0		25,000	30,000	31,200	30,079
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	12,402
Sub-Total Revenues	13	68,388	32,552	0	0	0	0	25,000	125,940	127,230	145,645
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	2,500
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	68,388	32,552	0	0	0	0	25,000	125,940	127,230	148,145
Expenditures & Other Financing Uses											
Public Safety	18	19,332	1,060	0			0		20,392	20,392	27,283
Public Works	19	10,400	29,000	0			0		39,400	39,400	32,821
Health and Social Services	20	3,400	0	0			0		3,400	3,400	4,133
Culture and Recreation	21	7,565	0	0			0		7,565	7,565	27,592
Community and Economic Development	22	75	0	0			0		75	75	0
General Government	23	22,850	3,650	0			0		26,500	26,500	27,392
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	63,622	33,710	0	0	0	0	0	97,332	97,332	119,221
Business Type Proprietary: Enterprise & ISF	27							27,625	27,625	27,625	25,904
Total Gov & Bus Type Expenditures	28	63,622	33,710	0	0	0	0	27,625	124,957	124,957	145,125
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	2,500
Total ALL Expenditures/Fund Transfers Out	30	63,622	33,710	0	0	0	0	27,625	124,957	124,957	147,625
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	4,766	-1,158	0	0	0	0	-2,625	983	2,273	520
Beginning Fund Balance July 1	33	59,610	68,907	0	0	0	0	34,326	162,843	160,570	160,050
Ending Fund Balance June 30	34	64,376	67,749	0	0	0	0	31,701	163,826	162,843	160,570

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

City Name: Kamrar

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) Sewer Improvement	140,000	February 2005	10,000	1,975	500	12,475	12,475	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	1,975	500	12,475	12,475	0

