

50-464

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2006 - ENDING JUNE 30, 2007

The City of: KELLOGG County Name: JASPER Date Budget Adopted: 03/13/06
(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.

County Auditor Date Stamp		Telephone Number		Signature				
		January 1, 2005 Property Valuations				Last Official Census 602		
		Regular		With Gas & Electric			Without Gas & Electric	
		2a		3,176,936			2b 2,878,426	
		DEBT SERVICE		3a 0			3b 0	
Ag Land		4a						

				(A)		(B)		(C)	
Code Sec.	Dollar Limit	Purpose	#N/A	Request with Utility Replacement	Property Taxes Levied	Rate			
384.1	#N/A	Regular General levy	###	5	25,733	23,315	43	8.10000	
Non-Voted Other Permissible Levies									
12(8)	0.67500	Contract for use of Bridge		6	0	0	44	0	
12(10)	0.95000	Opr & Maint publicly owned Transit		7	0	0	45	0	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		8	0	0	46	0	
12(12)	0.13500	Opr & Maint of City owned Civic Center		9	0	0	47	0	
12(13)	0.06750	Planning a Sanitary Disposal Project		10	0	0	48	0	
12(14)	0.27000	Aviation Authority (under sec.330A.15)		11	0	0	49	0	
12(15)	Amt Nec	Joint city-county building lease		12	0	0	50	0	
12(16)	0.06750	Levee Impr. fund in special charter city		13	0	0	51	0	
12(18)	Amt Nec	Liability, property & self insurance costs		14	0	0	52	0	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0	
Voted Other Permissible Levies									
12(1)	0.13500	Instrumental/Vocal Music Groups		15	0	0	53	0	
12(2)	0.81000	Memorial Building		16	0	0	54	0	
12(3)	0.13500	Symphony Orchestra		17	0	0	55	0	
12(4)	0.27000	Cultural & Scientific Facilities		18	0	0	56	0	
12(5)	As Voted	County Bridge		19	0	0	57	0	
12(6)	1.35000	Missi or Missouri River Bridge Const.		20	0	0	58	0	
12(9)	0.03375	Aid to a Transit Company		21	0	0	59	0	
12(17)	0.20500	Maintain Institution received by gift/devise		22	0	0	60	0	
12(19)	1.00000	City Emergency Medical District		463	0	0	466	0	
12(21)	0.27000	Support Public Library		23	0	0	61	0	
28E.22	1.50000	Unified Law Enforcement		24	0	0	62	0	
Total General Fund Regular Levies (5 thru 24)				25	25,733	23,315			
384.1	3.00375	Ag Land		26	0	0	63	0	
Total General Fund Tax Levies (25 + 26)				27	25,733	23,315		Do Not Add	
Special Revenue Levies									
384.8	0.27000	Emergency (if general fund at levy limit)		28	0	0	64	0	
384.6	Amt Nec	Police & Fire Retirement		29	0	0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	0	0		0	
	Amt Nec	Other Employee Benefits		31	0	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						
		(A)	(B)	34		0	66	0	
		(A)	(B)	35		0	67	0	
		(A)	(B)	36		0	68	0	
		(A)	(B)	35a		0	69	0	
		(A)	(B)	36a		0	565	0	
		(A)	(B)	37		0	566	0	
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	76.10(6)	40	0	0	70	0	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	0	71	0	
Total Property Taxes (27+39+40+41)				42	25,733	23,315	72	8.10000	

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.

(County Auditor)

Fund Balance Worksheet for City of **KELLOGG**

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
*Annual Report FY 2005		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	167,396	0	-101,673			65,723	336,263	401,986
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	159,479	220,752	40,120			420,351	168,234	588,585
Actual Expenditures Except End Bal (pg 12, line 259) *	3	140,695	220,951				361,646	148,172	509,818
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	186,180	-199	-61,553	0	0	124,428	356,325	480,753
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	186,180	-199	-61,553	0	0	124,428	356,325	480,753
Re-Est Revenues	6	151,304	234,205	0	0	0	385,509	162,586	548,095
Re-Est Expenditures	7	146,144	234,205	0	0	0	380,349	162,671	543,020
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	191,340	-199	-61,553	0	0	129,588	356,240	485,828
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	191,340	-199	-61,553	0	0	129,588	356,240	485,828
Revenues	11	154,350	262,380	0	0	0	416,730	163,631	580,361
Expenditures	12	154,350	262,380	0	0	0	416,730	163,631	580,361
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	191,340	-199	-61,553	0	0	129,588	356,240	485,828

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2005
 ** The remaining two sections are filled in by the software once ALL worksheets are completed.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)	
GOVERNMENT ACTIVITIES										
Public Safety										
Police Department/Crime Prevention	1	19,250					325	19,250	16,300	19,053
Jail	2						327	0	0	0
Emergency Management	3	465					328	465	303	303
Flood Control	4						329	0	0	0
Fire Department	5	13,140					330	13,140	15,000	8,356
Ambulance	6	12,000					331	12,000	12,000	11,131
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	0	0
Animal Control	9	700					349	700	700	718
Other Public Safety	10						334	0	0	0
TOTAL (lines 1 - 10)	11	45,555	0		0			45,555	44,303	39,561
Public Works										
Roads, Bridges, & Sidewalks	12	50,147					353	50,147	92,926	106,798
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14	10,000					324	10,000	10,000	9,615
Traffic Control and Safety	15						326	0	0	0
Snow Removal	16						354	0	0	0
Highway Engineering	17						355	0	0	0
Street Cleaning	18						359	0	0	0
Airport (if not Enterprise)	19						365	0	0	0
Garbage (if not Enterprise)	20						358	0	0	0
Other Public Works	21						350	0	0	0
TOTAL (lines 12 - 21)	22	60,147	0		0			60,147	102,926	116,413
Health and Social Services										
Welfare Assistance	23						337	0	0	0
City Hospital	24						338	0	0	0
Payments to Private Hospitals	25						339	0	0	0
Health Regulation and Inspection	26						340	0	0	0
Water, Air, and Mosquito Control	27						341	0	0	0
Community Mental Health	28						342	0	0	0
Other Health and Social Services	29						343	0	0	0
TOTAL (lines 23 - 29)	30	0	0		0			0	0	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
Culture and Recreation									
Library Services 31	3,800						344 3,800	5,700	4,238
Museum, Band and Theater 32							345 0	0	0
Parks 33	8,022						346 8,022	7,900	8,628
Recreation 34							347 0	0	0
Cemetery 35							348 0	0	0
Community Center, Zoo, & Marina 36									
Other Culture and Recreation 37									
TOTAL (lines 31 - 37) 38	11,822	0			0		11,822	13,600	12,866
Community and Economic Development									
Community Beautification 39							367 0	0	0
Economic Development 40		60,000					368 60,000	0	59,853
Housing and Urban Renewal 41							369 0	0	0
Planning & Zoning 42							379 0	0	0
Other Com & Econ Development 43							370 0	0	101,893
TOTAL (lines 39 - 43) 44	0	60,000			0		60,000	0	161,746
General Government									
Mayor, Council, & City Manager 45	2,400						375 2,400	2,600	2,200
Clerk, Treasurer, & Finance Adm. 46	18,417						376 18,417	18,800	17,751
Elections 47							377 0	775	0
Legal Services & City Attorney 48	1,500						378 1,500	500	3,404
City Hall & General Buildings 49							380 0	0	0
Tort Liability 50							382 0	0	0
Other General Government 51	14,509						381 14,509	13,640	7,705
TOTAL (lines 45 - 51) 52	36,826	0			0		36,826	36,315	31,060
Debt Service 53		137,415						137,415	123,205
Capital Projects 54		64,965						64,965	60,000
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	154,350	262,380	0	0	0		416,730	380,349	361,646
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56						73,009	360 73,009	69,775	57,834
Sewer Utility 57						67,322	357 67,322	71,676	68,282
Electric Utility 58							361 0	0	0
Gas Utility 59							362 0	0	0
Airport 60							365 0	0	0
Landfill/Garbage 61						23,300	383 23,300	21,220	22,056
Transit 62							364 0	0	0
Cable TV, Internet & Telephone 63							443 0	0	0
Housing Authority 64							444 0	0	0
Storm Water Utility 65							445 0	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446 0	0	0
Enterprise DEBT SERVICE 67							447 0	0	0
Enterprise CAPITAL PROJECTS 68							448 0	0	0
TOTAL Business Type Expenditures (lines 56 - 68) 69						163,631	163,631	162,671	148,172
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	154,350	262,380	0	0	0	163,631	580,361	543,020	509,818
Transfers Out 71								0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	154,350	262,380	0	0	0	163,631	580,361	543,020	509,818
Continuing Appropriation 73								0	0
Ending Fund Balance June 30 74	191,340	-199	-61,563	0	0	356,240	485,828	485,828	480,753

* 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.

CITY OF KELLOGG

REVENUES DETAIL
Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property 1	23,315	0	0	0			23,315	28,939	32,928
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	23,315	0	0	0			23,315	28,939	32,928
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5		262,380					262,380	234,205	220,752
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	2,418	0	0	0			472 2,418	2,345	0
Parimutuel wager tax 7							473 0	0	0
Gaming wager tax 8							474 0	0	0
Mobile Home Taxes 9							393 0	0	0
Hotel/Motel Taxes 10							394 0	0	0
Other Local Option Taxes 11	57,600						395 57,600	37,200	34,638
Subtotal - Other City Taxes (lines 6 thru 11) 12	60,018	0	0	0			60,018	39,545	34,638
Licenses & Permits 13							1,055	1,055	1,461
Use of Money & Property 14	7,815						7,815	3,294	62,363
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	0	0
State Shared Revenues 16	50,147						400 50,147	51,471	50,470
Other State Grants & Reimbursements 17							401 0	0	0
Local Grants & Reimbursements 18							402 0	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	50,147	0	0	0		0	50,147	51,471	50,470
Charges for Fees & Service:									
Water Utility 20						73,009	404 73,009	72,816	74,454
Sewer Utility 21						67,322	405 67,322	67,268	70,153
Electric Utility 22							406 0	0	0
Gas Utility 23							407 0	0	0
Parking 24							408 0	0	0
Airport 25							409 0	0	0
Landfill/Garbage 26						23,300	410 23,300	22,502	23,627
Hospital 27							411 0	0	0
Transit 28							412 0	0	0
Cable TV, Internet & Telephone 29							429 0	0	0
Housing Authority 30							430 0	0	0
Storm Water Utility 31							431 0	0	0
Other Fees & Charges for Service 32	12,000						413 12,000	15,000	17,147
Subtotal - Charges for Service (lines 20 thru 32) 33	12,000	0	0	0	0	163,631	175,631	177,586	185,381
Special Assessments 34								0	0
Miscellaneous 35								0	12,000
Other Financing Sources:									
Operating Transfers In 36								0	0
Proceeds of Debt 37								0	0
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	0	592
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	154,350	262,380	0	0	0	163,631	580,361	548,095	588,585
Beginning Fund Balance July 1 41	191,340	-199	-61,553	0	0	356,240	485,828	480,753	401,986
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	345,690	262,181	-61,553	0	0	519,871	1,066,189	1,028,848	990,571

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

City Name: **KELLOGG**

Fiscal Year
 2007

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(I)
(1)	G.O BONDS	530,000	April-98	50,000	10,245		60,245	60,245	0
(2)	SEWER REVENUE BONDS	450,000		31,000	5,983		36,983	36,983	0
(3)	WATER LINE EXTENSION & TOWER	105,879	December-96	25,000	3,294		28,294	28,294	0
(4)	GO SANITARY SEWER IMPROVEMENT	605,000	October-06	49,990	27,179		77,169	77,169	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			155,990	46,701	0	202,691	202,691	0

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

Fiscal Year
2007

City Name: **KELLOGG**

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 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(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
(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
				0	0	0	0	0	0

