

50-464

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

The City of: Kellogg County Name: JASPER Date Budget Adopted: 03/14/11
(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.

641-526-3403
Telephone Number

Signature

County Auditor Date Stamp	January 1, 2010 Property Valuations		<small>Last Official Census</small>
	With Gas & Electric	Without Gas & Electric	606
	Regular 2a <u>3,146,438</u>	2b <u>2,897,586</u>	
	DEBT SERVICE 3a _____	3b _____	
	Ag Land 4a _____	4b _____	

Code		Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General Levy	5	25,486	23,470	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		0	52 0.00000
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)				25,486	23,470	
384.1	3.00375	Ag Land	26		0	63 0.00000
Total General Fund Tax Levies (25 + 26)				25,486	23,470	Do Not Add
Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	28		0	64 0.00000
384.6	Amt Nec	Police & Fire Retirement	29		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		0	0.00000
	Amt Nec	Other Employee Benefits	31		0	0.00000
Total Employee Benefit Levies (29,30,31)				0	0	65 0.00000
Sub Total Special Revenue Levies (28+32)				0	0	
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)				0	0	Do Not Add
Total Special Revenue Levies (33+38)				0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	0	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)				25,486	23,470	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.
- 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

Kellogg

		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 2010										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	205,157		535				205,692	325,822	531,514
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	107,159	56,214	286,096				449,469	167,389	616,858
Actual Expenditures Except End Bal (pg 12, line 259) *	3	134,736	71,410	276,021				482,167	181,242	663,409
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	177,580	-15,196	10,610	0	0	0	172,994	311,969	484,963
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2011										
Beginning Fund Balance	5	177,580	-15,196	10,610	0	0	0	172,994	311,969	484,963
Re-Est Revenues	6	135,554	71,748	88,674	0	0	0	295,976	154,484	450,460
Re-Est Expenditures	7	127,880	50,856	77,170	0	0	0	255,906	219,500	475,406
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	185,254	5,696	22,114	0	0	0	213,064	246,953	460,017
(3)		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2012										
Beginning Fund Balance	10	185,254	5,696	22,114	0	0	0	213,064	246,953	460,017
Revenues	11	98,361	56,964	293,081	33,684	0	0	482,090	152,886	634,976
Expenditures	12	132,725	56,939	292,546	0	0	0	482,210	155,300	637,510
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	150,890	5,721	22,649	33,684	0	0	212,944	244,539	457,483

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2010

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2012

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 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	25,000							25,000	25,000	14,286
Jail	2								0	0	0
Emergency Management	3	1,750							1,750	1,730	909
Flood Control	4								0	0	0
Fire Department	5	16,600							16,600	15,600	14,866
Ambulance	6	11,740							11,740	10,000	8,419
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	835							835	750	706
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	55,925	0	0			0		55,925	53,080	39,186
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		56,939						56,939	50,856	71,410
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	11,000							11,000	11,000	11,690
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	11,000	56,939	0			0		67,939	61,856	83,100
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	4,500							4,500	4,500	6,555
Museum, Band and Theater	32								0	0	0
Parks	33	11,500							11,500	9,500	10,268
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	16,000	0	0			0		16,000	14,000	16,823

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2012

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2012	RE-ESTIMATED 2011	ACTUAL 2010
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40			143,000					143,000	0	99,102
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			149,546					149,546	77,170	135,319
TOTAL (lines 39 - 44)	45	0	0	292,546			0		292,546	77,170	234,421
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,600							2,600	2,600	2,539
Clerk, Treasurer, & Finance Adm.	47	18,200							18,200	18,200	17,518
Elections	48								0	0	1,522
Legal Services & City Attorney	49	1,000							1,000	1,000	711
City Hall & General Buildings	50	2,000							2,000	2,000	190
Tort Liability	51								0	0	1,878
Other General Government	52	26,000							26,000	26,000	42,679
TOTAL (lines 46 - 52)	53	49,800	0	0			0		49,800	49,800	67,037
DEBT SERVICE											
Gov Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	41,600
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	41,600
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	132,725	56,939	292,546	0	0	0		482,210	255,906	482,167
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							63,000	63,000	110,000	82,774
Sewer Utility	60							61,000	61,000	80,500	76,171
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							31,300	31,300	29,000	22,297
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							155,300	155,300	219,500	181,242
TOTAL ALL EXPENDITURES (lines 58+74)	74	132,725	56,939	292,546	0	0	0	155,300	637,510	475,406	663,409
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	132,725	56,939	292,546	0	0	0	155,300	637,510	475,406	663,409
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	150,890	5,721	22,649	33,684	0	0	244,539	457,483	460,017	484,963

* 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 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	23,470	0		0	0			23,470	75,452	24,537
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	23,470	0		0	0			23,470	75,452	24,537
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			293,081					293,081	88,674	286,096
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,016	0		0	0			2,016	0	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	38,400							38,400	42,172	41,598
Subtotal - Other City Taxes (lines 6 thru 12)	13	40,416	0		0	0			40,416	42,172	41,598
Licenses & Permits	14	1,000							1,000	780	880
Use of Money & Property	15	3,600							3,600	3,650	13,660
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		56,964						56,964	71,748	56,214
Other State Grants & Reimbursements	18								0	0	2,508
Local Grants & Reimbursements	19	8,175			33,684				41,859	13,500	19,990
Subtotal - Intergovernmental (lines 16 thru 19)	20	8,175	56,964	0	33,684	0		0	98,823	85,248	78,712
Charges for Fees & Service:											
Water Utility	21							63,586	63,586	64,156	74,049
Sewer Utility	22							61,100	61,100	61,978	64,729
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							28,200	28,200	0	0
Landfill/Garbage	27							0	0	28,350	28,611
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33	16,500	0						16,500	0	2,740
Subtotal - Charges for Service (lines 21 thru 33)	34	16,500	0		0	0	0	152,886	169,386	154,484	170,129
Special Assessments	35								0	0	0
Miscellaneous	36	5,200							5,200	0	1,246
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	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	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	98,361	56,964	293,081	33,684	0	0	152,886	634,976	450,460	616,858
Beginning Fund Balance July 1	44	185,254	5,696	22,114	0	0	0	246,953	460,017	484,963	531,514
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	283,615	62,660	315,195	33,684	0	0	399,839	1,094,993	935,423	1,148,372

CITY OF

Kellogg

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	23,470	0		0	0			23,470	75,452	24,537
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	23,470	0		0	0			23,470	75,452	24,537
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			293,081					293,081	88,674	286,096
Other City Taxes	6	40,416	0		0	0			40,416	42,172	41,598
Licenses & Permits	7	1,000	0					0	1,000	780	880
Use of Money and Property	8	3,600	0	0	0	0	0	0	3,600	3,650	13,660
Intergovernmental	9	8,175	56,964	0	33,684	0		0	98,823	85,248	78,712
Charges for Fees & Service	10	16,500	0		0	0	0	152,886	169,386	154,484	170,129
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	5,200	0		0	0	0	0	5,200	0	1,246
Sub-Total Revenues	13	98,361	56,964	293,081	33,684	0	0	152,886	634,976	450,460	616,858
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	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	98,361	56,964	293,081	33,684	0	0	152,886	634,976	450,460	616,858
Expenditures & Other Financing Uses											
Public Safety	18	55,925	0	0			0		55,925	53,080	39,186
Public Works	19	11,000	56,939	0			0		67,939	61,856	83,100
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	16,000	0	0			0		16,000	14,000	16,823
Community and Economic Development	22	0	0	292,546			0		292,546	77,170	234,421
General Government	23	49,800	0	0			0		49,800	49,800	67,037
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	41,600
Total Government Activities Expenditures	26	132,725	56,939	292,546	0	0	0		482,210	255,906	482,167
Business Type Proprietary: Enterprise & ISF	27							155,300	155,300	219,500	181,242
Total Gov & Bus Type Expenditures	28	132,725	56,939	292,546	0	0	0	155,300	637,510	475,406	663,409
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	132,725	56,939	292,546	0	0	0	155,300	637,510	475,406	663,409
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-34,364	25	535	33,684	0	0	-2,414	-2,534	-24,946	-46,551
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	185,254	5,696	22,114	0	0	0	246,953	460,017	484,963	531,514
Ending Fund Balance June 30	35	150,890	5,721	22,649	33,684	0	0	244,539	457,483	460,017	484,963

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

Fiscal Year
2012

City Name: **Kellogg**

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2012 (D)	Interest Due FY 2012 +(E)	Bond Reg & Other Fees Due FY 2012 +(F)	Total Obligation Due FY 2012 =(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)	WATER PLANT RESTORATION	100,000	12-01-2010	25,000	2,500	0	27,500	27,500	0
(2)	WATER LINE EXTENSION & TOWER	105,879		30,000	3,684		33,684	33,684	0
(3)	SANITARY SEWER IMP	605,000		63,216	13,953		77,169	77,169	0
(4)	SEWER WALL	41,600	09-14-2009	9,944	1,248		11,192	11,192	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			128,160	21,385	0	149,545	149,545	0

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

Fiscal Year

2012

City Name: **Kellogg**

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2012	Interest Due FY 2012 +	Bond Reg/Other Fees Due FY 2012 +	Total Obligation Due FY 2012 =	Paid from Funds OTHER THAN Current Year Property Taxes -	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
			128,160	21,385	0	149,545	149,545	0

