

50-464

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: KELLOGG County Name: JASPER Date Budget Adopted: 03/18/13
(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.

641-526-3403

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	4,963,800	2b	Without Gas & Electric	4,718,403	599
Debt Service Value	3a		13,211,419	3b		12,966,022	
Ag Land	4a		0				

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	40,207	38,219	8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs		0	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0.00000
-384		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0.00000
12(2)	0.81000	Memorial Building		0	0.00000
12(3)	0.13500	Symphony Orchestra		0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted	County Bridge		0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375	Aid to a Transit Company		0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000	City Emergency Medical District		0	0.00000
12(21)	0.27000	Support Public Library		0	0.00000
28E.22	1.50000	Unified Law Enforcement		0	0.00000
Total General Fund Regular Levies (5 thru 24)			40,207	38,219	
384.1	3.00375	Ag Land	0	0	0.00000
Total General Fund Tax Levies (25 + 26)			40,207	38,219	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	0.00000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0	0.00000
Rules	Amt Nec	Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)			0	0	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)		0	0.00000
	SSMID 2 (A)	(B)		0	0.00000
	SSMID 3 (A)	(B)		0	0.00000
	SSMID 4 (A)	(B)		0	0.00000
	SSMID 5 (A)	(B)		0	0.00000
	SSMID 6 (A)	(B)		0	0.00000
	SSMID 7 (A)	(B)		0	0.00000
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			40,207	38,219	8.10000

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 **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 2012											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	233,054						233,054	239,017	472,071	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	184,119	58,054	262,682	30,000			534,855	177,693	712,548	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	156,756	70,530	230,204				457,490	176,431	633,921	
Ending Fund Balance June 30 (pg 12, line 270) *	4	260,417	-12,476	32,478	30,000	0	0	310,419	240,279	550,698	
(2)											
** Re-Estimated FY 2013											
Beginning Fund Balance	5	260,417	-12,476	32,478	30,000	0	0	310,419	240,279	550,698	
Re-Est Revenues	6	96,996	59,831	263,320	0	0	0	420,147	185,362	605,509	
Re-Est Expenditures	7	130,907	57,660	263,590	0	0	0	452,157	166,192	618,349	
Ending Fund Balance	8	226,506	-10,305	32,208	30,000	0	0	278,409	259,449	537,858	
(3)											
** Budget FY 2014											
Beginning Fund Balance	9	226,506	-10,305	32,208	30,000	0	0	278,409	259,449	537,858	
Revenues	10	107,632	57,804	263,390	0	0	0	428,826	179,032	607,858	
Expenditures	11	129,407	57,725	263,390	0	0	0	450,522	166,192	616,714	
Ending Fund Balance	12	204,731	-10,226	32,208	30,000	0	0	256,713	272,289	529,002	

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2014	2013	2012
									(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	25,000							25,000	25,000	13,346
Jail	2								0	0	0
Emergency Management	3	1,750							1,750	1,750	899
Flood Control	4								0	0	0
Fire Department	5	17,900							17,900	17,900	17,354
Ambulance	6	11,900							11,900	11,900	8,650
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	1,240							1,240	1,240	780
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	57,790	0	0			0		57,790	57,790	41,029
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		57,725						57,725	57,660	70,530
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	11,000							11,000	11,000	10,839
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 (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	46,822
TOTAL (lines 12 - 21)	22	11,000	57,725	0			0		68,725	68,660	128,191
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	925							925	925	5,119
Museum, Band and Theater	32								0	0	0
Parks	33	12,600							12,600	12,600	85,344
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	13,525	0	0			0		13,525	13,525	90,463

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39				114,245					114,245	114,445	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
TOTAL (lines 39 - 44)	45	0	0	0	114,245			0		114,245	114,445	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,400							2,400	2,420	2,400
Clerk, Treasurer, & Finance Adm.	47		22,290							22,290	21,922	20,186
Elections	48		800							800	0	794
Legal Services & City Attorney	49		4,000							4,000	4,000	1,241
City Hall & General Buildings	50		1,000							1,000	1,500	2,003
Tort Liability	51		1,100							1,100	1,100	1,326
Other General Government	52		15,502							15,502	17,650	20,026
TOTAL (lines 46 - 52)	53		47,092	0	0			0		47,092	48,592	47,976
DEBT SERVICE	54				149,145					149,145	149,145	149,831
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	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		129,407	57,725	263,390	0	0	0		450,522	452,157	457,490
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								76,123	76,123	76,123	87,435
Sewer Utility	60								60,369	60,369	60,369	58,675
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	29,700	30,321
Transit	65								29,700	29,700	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								166,192	166,192	166,192	176,431
TOTAL ALL EXPENDITURES (lines 58+74)	74		129,407	57,725	263,390	0	0	0	166,192	616,714	618,349	633,921
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		129,407	57,725	263,390	0	0	0	166,192	616,714	618,349	633,921
Ending Fund Balance June 30	79		204,731	-10,226	32,208	30,000	0	0	272,289	529,002	537,858	550,698

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL

Fiscal Year Ending

2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	38,219	0		0	0			38,219	47,108	59,515
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	38,219	0		0	0			38,219	47,108	59,515
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			263,390					263,390	263,320	262,682
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,988	0		0	0			1,988	0	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	41,520							41,520	45,358	41,652
Subtotal - Other City Taxes (lines 6 thru 12)	13	43,508	0		0	0			43,508	45,358	41,652
Licenses & Permits	14	930							930	930	990
Use of Money & Property	15	3,600							3,600	3,600	65,572
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		57,804						57,804	59,831	58,054
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	21,375							21,375	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	21,375	57,804	0	0	0		0	79,179	59,831	58,054
Charges for Fees & Service:											
Water Utility	21							74,102	74,102	79,570	107,344
Sewer Utility	22							74,430	74,430	73,922	70,673
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							30,500	30,500	31,870	29,676
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	16,390
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		179,032	179,032	185,362	224,083
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
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
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	107,632	57,804	263,390	0	0	0	179,032	607,858	605,509	712,548
Beginning Fund Balance July 1	44	226,506	-10,305	32,208	30,000	0	0	259,449	537,858	550,698	472,071
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	334,138	47,499	295,598	30,000	0	0	438,481	1,145,716	1,156,207	1,184,619

CITY OF KELLOGG
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	38,219	0		0	0			38,219	47,108	59,515
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	38,219	0		0	0			38,219	47,108	59,515
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			263,390					263,390	263,320	262,682
Other City Taxes	6	43,508	0		0	0			43,508	45,358	41,652
Licenses & Permits	7	930	0					0	930	930	990
Use of Money and Property	8	3,600	0	0	0	0	0	0	3,600	3,600	65,572
Intergovernmental	9	21,375	57,804	0	0	0		0	79,179	59,831	58,054
Charges for Fees & Service	10	0	0		0	0	0	179,032	179,032	185,362	224,083
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	0
Sub-Total Revenues	13	107,632	57,804	263,390	0	0		179,032	607,858	605,509	712,548
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	107,632	57,804	263,390	0	0		179,032	607,858	605,509	712,548
Expenditures & Other Financing Uses											
Public Safety	18	57,790	0	0			0		57,790	57,790	41,029
Public Works	19	11,000	57,725	0			0		68,725	68,660	128,191
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	13,525	0	0			0		13,525	13,525	90,463
Community and Economic Development	22	0	0	114,245			0		114,245	114,445	0
General Government	23	47,092	0	0			0		47,092	48,592	47,976
Debt Service	24	0	0	149,145	0		0		149,145	149,145	149,831
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	129,407	57,725	263,390	0	0			450,522	452,157	457,490
Business Type Proprietary: Enterprise & ISF	27							166,192	166,192	166,192	176,431
Total Gov & Bus Type Expenditures	28	129,407	57,725	263,390	0	0		166,192	616,714	618,349	633,921
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	129,407	57,725	263,390	0	0		166,192	616,714	618,349	633,921
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-21,775	79	0	0	0	0	12,840	-8,856	-12,840	78,627
Beginning Fund Balance July 1	33	226,506	-10,305	32,208	30,000	0	0	259,449	537,858	550,698	472,071
Ending Fund Balance June 30	34	204,731	-10,226	32,208	30,000	0	0	272,289	529,002	537,858	550,698

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

City Name: **KELLOGG**

Fiscal Year
2014

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1	WATER PLANT RESTORATION	100,000	12/01/2010	25,000	2,100		27,100	27,100	0
-2	WATER LINE EXTENSION	105,879		30,000	1,793		31,793	31,793	0
-3	SANITARY SEWER IMP	605,000		69,439	7,731		77,170	77,170	0
-4	SEWER WALL	41,600	09/14/2009	10,549	642		11,191	11,191	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	134,988	12,266	0	147,254	147,254	0

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

Fiscal Year
2014

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 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(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
			134,988	12,266	0	147,254	147,254	0

