

# 50-464

## Adoption of Budget and Certification of City Taxes

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

The City of: KELLOGG County Name: JASPER Date Budget Adopted: 3/9/2015  
(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.

641-526-3403

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

Regular  
**DEBT SERVICE**  
Ag Land

	With Gas & Electric	Without Gas & Electric
2a	11,169,842	10,918,073
3a		
4a		

Last Official Census

599

### 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	5 90,476	88,436	43 8.10000
<b>Non-Voted Other Permissible Levies</b>					
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	0	52 0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
<b>Voted Other Permissible Levies</b>					
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
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 90,476	88,436	
384.1	3.00375	Ag Land	26	0	63 0
<b>Total General Fund Tax Levies (25 + 26)</b>			27 90,476	88,436	Do Not Add
<b>Special Revenue Levies</b>					
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
Rules	Amt Nec	Other Employee Benefits	31	0	0
<b>Total Employee Benefit Levies (29,30,31)</b>			32 0	0	65 0
<b>Sub Total Special Revenue Levies (28+32)</b>			33 0	0	
<b>Valuation</b>					
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
<b>Total SSMID</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			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	71 0
<b>Total Property Taxes (27+39+40+41)</b>			42 90,476	88,436	72 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)
<b>(1)</b>										
<b>*Annual Report FY 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	235,547	-21,868	67,922	30,000	0	0	311,601	275,820	587,421
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	207,278	62,063	244,196	160,000	0	0	673,537	176,566	850,103
Actual Expenditures Except End Bal (pg 12, line 259) *	3	209,311	43,766	196,241	160,000	0	0	609,318	157,971	767,289
Ending Fund Balance June 30 (pg 12, line 261) *	4	233,514	-3,571	115,877	30,000	0	0	375,820	294,415	670,235
<b>(2)</b>										
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	233,514	-3,571	115,877	30,000	0	0	375,820	294,415	670,235
Re-Est Revenues	6	116,855	57,504	273,656	0	0	0	448,015	172,600	620,615
Re-Est Expenditures	7	170,329	57,504	184,886	0	0	0	412,719	161,500	574,219
Ending Fund Balance	8	180,040	-3,571	204,647	30,000	0	0	411,116	305,515	716,631
<b>(3)</b>										
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	180,040	-3,571	204,647	30,000	0	0	411,116	305,515	716,631
Revenues	10	144,292	58,403	72,771	0	0	0	275,466	174,803	450,269
Expenditures	11	163,240	58,403	62,159	0	0	0	283,802	166,542	450,344
Ending Fund Balance	12	161,092	-3,571	215,259	30,000	0	0	402,780	313,776	716,556

\* 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.

**CITY OF \_\_\_\_\_ KELLOGG \_\_\_\_\_**

**As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.**

**Input the amount of General Fund Levy request to be used**

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	5,345,244	5,224,762
2 Support of a Local Emerg.Mgmt.Comm.	0	0
<hr style="border: 1px solid black;"/>		
3 TOTAL FOR FISCAL YEAR 2014	5,345,244	5,224,762

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	25,000							25,000	25,000	36,905
Jail	2								0	0	0
Emergency Management	3	2,000							2,000	2,200	2,386
Flood Control	4								0	0	0
Fire Department	5	19,150							19,150	17,900	31,719
Ambulance	6	13,000							13,000	14,300	19,381
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	900							900	1,000	941
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	60,050	0				0		60,050	60,400	91,332
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	28,000	58,403						86,403	57,504	43,766
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	12,000							12,000	12,000	11,427
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	0
TOTAL (lines 12 - 21)	22	40,000	58,403				0		98,403	69,504	55,193
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	950							950	955	953
Museum, Band and Theater	32								0	0	0
Parks	33	14,250							14,250	15,700	18,569
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	34,524	36,455
TOTAL (lines 31 - 37)	38	15,200	0				0		15,200	51,179	55,977

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	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			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		2,700							2,700	2,400	2,740
Clerk, Treasurer, & Finance Adm.	47		22,330							22,330	21,000	18,433
Elections	48		800							800	1,200	1,152
Legal Services & City Attorney	49		6,500							6,500	5,000	5,809
City Hall & General Buildings	50		1,500							1,500	0	15
Tort Liability	51									0	1,150	1,678
Other General Government	52		14,160							14,160	16,000	20,748
TOTAL (lines 46 - 52)	53		47,990	0	0			0		47,990	46,750	50,575
<b>DEBT SERVICE</b>	54				62,159					62,159	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	184,886	356,241
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	184,886	356,241
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		163,240	58,403	62,159	0	0	0		283,802	412,719	609,318
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								68,792	68,792	72,000	84,246
Sewer Utility	60								68,000	68,000	62,500	48,759
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								29,750	29,750	27,000	24,966
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								166,542	166,542	161,500	157,971
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		163,240	58,403	62,159	0	0	0	166,542	450,344	574,219	767,289
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		163,240	58,403	62,159	0	0	0	166,542	450,344	574,219	767,289
<b>Ending Fund Balance June 30</b>	79		161,092	-3,571	215,259	30,000	0	0	313,776	716,556	716,631	670,235

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	88,436	0		0	0			88,436	60,730	40,615
	2								0	0	0
	3	88,436	0		0	0			88,436	60,730	40,615
	4								0	0	0
	5			72,771					72,771	273,656	244,196
Other City Taxes:											
	6	2,040	0		0	0			2,040	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	42,000							42,000	42,460	38,075
	13	44,040	0		0	0			44,040	42,460	38,075
	14	930							930	930	935
	15	10,886							10,886	12,735	25,295
Intergovernmental:											
	16								0	57,504	81,006
	17		58,403						58,403	0	62,063
	18	0	0	0	0	0		0	0	0	0
	19								0	0	0
	20	0	58,403	0	0	0		0	58,403	57,504	143,069
Charges for Fees & Service:											
	21							72,208	72,208	72,208	73,798
	22							69,000	69,000	67,942	69,716
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							33,595	33,595	32,450	33,052
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	19,373
	34	0	0		0	0	0	174,803	174,803	172,600	195,939
	35								0	0	0
	36								0	0	289
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	161,690
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	161,690
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	144,292	58,403	72,771	0	0	0	174,803	450,269	620,615	850,103
	44	180,040	-3,571	204,647	30,000	0	0	305,515	716,631	670,235	587,421
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>											
	45	324,332	54,832	277,418	30,000	0	0	480,318	1,166,900	1,290,850	1,437,524

**CITY OF**  
**KELLOGG**  
**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	88,436	0		0	0			88,436	60,730	40,615
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	88,436	0		0	0			88,436	60,730	40,615
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			72,771					72,771	273,656	244,196
Other City Taxes	6	44,040	0		0	0			44,040	42,460	38,075
Licenses & Permits	7	930	0					0	930	930	935
Use of Money and Property	8	10,886	0	0	0	0	0	0	10,886	12,735	25,295
Intergovernmental	9	0	58,403	0	0	0		0	58,403	57,504	143,069
Charges for Fees & Service	10	0	0		0	0		174,803	174,803	172,600	195,939
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	289
Sub-Total Revenues	13	144,292	58,403	72,771	0	0		174,803	450,269	620,615	688,413
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0		0	0	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	161,690
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>144,292</b>	<b>58,403</b>	<b>72,771</b>	<b>0</b>	<b>0</b>		<b>174,803</b>	<b>450,269</b>	<b>620,615</b>	<b>850,103</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	60,050	0	0					60,050	60,400	91,332
Public Works	19	40,000	58,403	0					98,403	69,504	55,193
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	15,200	0	0					15,200	51,179	55,977
Community and Economic Development	22	0	0	0					0	0	0
General Government	23	47,990	0	0					47,990	46,750	50,575
Debt Service	24	0	0	62,159	0				62,159	0	0
Capital Projects	25	0	0	0		0			0	184,886	356,241
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>163,240</b>	<b>58,403</b>	<b>62,159</b>	<b>0</b>	<b>0</b>			<b>283,802</b>	<b>412,719</b>	<b>609,318</b>
Business Type Proprietary: Enterprise & ISF	27							166,542	166,542	161,500	157,971
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>163,240</b>	<b>58,403</b>	<b>62,159</b>	<b>0</b>	<b>0</b>		<b>166,542</b>	<b>450,344</b>	<b>574,219</b>	<b>767,289</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>163,240</b>	<b>58,403</b>	<b>62,159</b>	<b>0</b>	<b>0</b>		<b>166,542</b>	<b>450,344</b>	<b>574,219</b>	<b>767,289</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-18,948	0	10,612	0	0		8,261	-75	46,396	82,814
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>180,040</b>	<b>-3,571</b>	<b>204,647</b>	<b>30,000</b>	<b>0</b>		<b>305,515</b>	<b>716,631</b>	<b>670,235</b>	<b>587,421</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>161,092</b>	<b>-3,571</b>	<b>215,259</b>	<b>30,000</b>	<b>0</b>		<b>313,776</b>	<b>716,556</b>	<b>716,631</b>	<b>670,235</b>

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

City Name: **KELLOGG**

Fiscal Year  
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2) SANITATION SEWER IMP	605,000		37,689	895		38,584	38,584	0
(3) EAST STREET CONTRUCTION	74,103	03/15/2015	24,701	0		24,701	0	24,701
(4)						0	24,701	-24,701
(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			62,390	895	0	63,285	63,285	0

