

41-385

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2007 - ENDING JUNE 30, 2008

The City of: Kanawha County Name: HANCOCK Date Budget Adopted: 03/13/07
(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, 2006 Property Valuations	Last Official Census
	Regular 2a <u> 14,363,249 </u> 2b <u> 13,885,280 </u>	739
	DEBT SERVICE 3a <u> 14,363,249 </u> 3b <u> 13,885,280 </u>	
	Ag Land 4a <u> 866,493 </u>	

				(A)		(B)		(C)	
Code	Dollar		#/N/A	Request with	Property Taxes				
Sec.	Limit	Purpose	#/N/A	Utility Replacement	Levied			Rate	
384.1	#N/A	Regular General levy	###	5	116,342	112,471		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	18,300	17,691		52	1.27408
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	3,878	3,749		61	0.27000
28E.22	1.50000	Unified Law Enforcement		24	0	0		62	0
Total General Fund Regular Levies (5 thru 24)				25	138,520	133,911			
384.1	3.00375	Ag Land		26	2,603	2,603		63	3.00375
Total General Fund Tax Levies (25 + 26)				27	141,123	136,514		Do Not Add	
Special Revenue Levies									
384.8	0.27000	Emergency (if general fund at levy limit)		28	3,878	3,749		64	0.27000
384.6	Amt Nec	Police & Fire Retirement		29	0	0		65	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	19,258	18,617		66	1.34078
	Amt Nec	Other Employee Benefits		31	24,982	24,151		67	1.73930
Total Employee Benefit Levies (29,30,31)				32	44,240	42,768		65	3.08008
Sub Total Special Revenue Levies (28+32)				33	48,118	46,517			
Valuation									
386	As Req								
		With Gas & Elec	Without Gas & Elec						
	SSMID 1 (A)			34		0		66	0
	SSMID 2 (A)			35		0		67	0
	SSMID 3 (A)			36		0		68	0
	SSMID 4 (A)			35a		0		69	0
	SSMID 5 (A)			36a		0		565	0
	SSMID 6 (A)			37		0		566	0
Total SSMID (34 thru 37)				38	0	0		Do Not Add	
Total Special Revenue Levies (33+38)				39	48,118	46,517			
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	87,755	84,835		70	6.10969
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	0		71	0
Total Property Taxes (27+39+40+41)				42	276,996	267,866		72	19.10385

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 Kanawha

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
*Annual Report FY 2006									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	96,051	55,110	8,396	62,973		222,530	100,953	323,483
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	288,816	117,802	58,679	22,846		488,143	184,707	672,850
Actual Expenditures Except End Bal (pg 12, line 259) *	3	312,364	111,204	58,460	60,192		542,220	107,569	649,789
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	72,503	61,708	8,615	25,627	0	168,453	178,091	346,544
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2007									
Beginning Fund Balance	5	72,503	61,708	8,615	25,627	0	168,453	178,091	346,544
Re-Est Revenues	6	354,429	168,079	61,646	308,311	0	892,465	183,800	1,076,265
Re-Est Expenditures	7	406,239	201,537	61,646	333,938	0	1,003,360	187,732	1,191,092
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	20,693	28,250	8,615	0	0	57,558	174,159	231,717
(3)									
** Budget FY 2008									
Beginning Fund Balance	10	20,693	28,250	8,615	0	0	57,558	174,159	231,717
Revenues	11	496,076	158,490	109,273	0	0	763,839	187,774	951,613
Expenditures	12	420,176	132,540	55,612	0	0	608,328	163,417	771,745
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	96,593	54,200	62,276	0	0	213,069	198,516	411,585

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2006

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2008

Fiscal Years

		GENERAL	SPECIAL	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
		(A)	(B)	(C)	(D)	(E)	(F)	2008	2007	2006
GOVERNMENT ACTIVITIES								(G)	(H)	(I)
Public Safety										
Police Department/Crime Prevention	1	80,700	15,147					325 95,847	89,750	87,312
Jail	2							327 0	0	0
Emergency Management	3							328 0	0	0
Flood Control	4							329 0	0	0
Fire Department	5	20,400	39					330 20,439	32,903	94,003
Ambulance	6							331 0	0	0
Building Inspections	7							332 0	0	0
Miscellaneous Protective Services	8	1,000						333 1,000	800	0
Animal Control	9	400						349 400	300	235
Other Public Safety	10							334 0	0	0
TOTAL (lines 1 - 10)	11	102,500	15,186			0		117,686	123,753	181,550
Public Works										
Roads, Bridges, & Sidewalks	12	155,974	40,408					353 196,382	225,630	130,704
Parking - Meter and Off-Street	13							356 0	0	0
Street Lighting	14		17,000					324 17,000	17,000	0
Traffic Control and Safety	15							326 0	0	0
Snow Removal	16	7,000						354 7,000	3,500	0
Highway Engineering	17							355 0	0	0
Street Cleaning	18	3,000						359 3,000	1,000	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	165,974	57,408			0		223,382	247,130	130,704
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	4,000						341 4,000	4,000	0
Community Mental Health	28							342 0	0	0
Other Health and Social Services	29							343 0	0	0
TOTAL (lines 23 - 29)	30	4,000	0			0		4,000	4,000	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
Culture and Recreation									
Library Services 31	33,900	1,623					344 35,523	29,474	24,409
Museum, Band and Theater 32							345 0	0	0
Parks 33	20,500	369					346 20,869	19,647	30,659
Recreation 34	3,000						587 3,000	2,891	2,284
Cemetery 35	3,000						366 3,000	3,000	1,796
Community Center, Zoo, & Marina 36							347 0	0	0
Other Culture and Recreation 37	7,200						348 7,200	7,200	0
TOTAL (lines 31 - 37) 38	67,600	1,992			0		69,592	62,212	59,148
Community and Economic Development									
Community Beautification 39							367 0	0	0
Economic Development 40	3,000						368 3,000	500	2,860
Housing and Urban Renewal 41							369 0	0	0
Planning & Zoning 42							379 0	0	0
Other Com & Econ Development 43							370 0	0	0
TOTAL (lines 39 - 43) 44	3,000	0			0		3,000	500	2,860
General Government									
Mayor, Council, & City Manager 45	6,000	519					375 6,519	6,100	5,973
Clerk, Treasurer, & Finance Adm. 46	45,752	9,435					376 55,187	57,081	47,724
Elections 47	350						377 350	0	0
Legal Services & City Attorney 48	7,500						378 7,500	1,000	90
City Hall & General Buildings 49	17,500						380 17,500	17,000	25,615
Tort Liability 50							382 0	0	0
Other General Government 51							381 0	0	0
TOTAL (lines 45 - 51) 52	77,102	9,954			0		87,056	81,181	79,402
Debt Service 53			55,612					55,612	61,646
Capital Projects 54								0	333,938
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	420,176	84,540	55,612	0	0		560,328		
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56						50,600	360 50,600	48,500	38,547
Sewer Utility 57						17,500	357 17,500	16,700	46,500
Electric Utility 58							361 0	0	0
Gas Utility 59							362 0	0	0
Airport 60							365 0	0	0
Landfill/Garbage 61							383 0	0	0
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						23,799	447 23,799	25,510	0
Enterprise CAPITAL PROJECTS 68							448 0	0	0
TOTAL Business Type Expenditures (lines 56 - 68) 69						91,899	91,899	90,710	85,047
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	420,176	84,540	55,612	0	0	91,899	652,227	90,710	85,047
Transfers Out 71		48,000					71,518	186,022	22,522
Total Expenditures & Other Financing Uses (lines 71 +72) 72	420,176	132,540	55,612	0	0	163,417	771,745	1,191,092	649,789
Continuing Appropriation 73					0		0	0	0
Ending Fund Balance June 30 74	96,593	54,200	62,276	0	0	198,516	411,585	231,717	346,544

* 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 Kanawha

REVENUES DETAIL
Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property	136,514	46,517	84,835	0			267,866	213,729	222,467
Less: Uncollected Property Taxes - Levy Year							0	0	0
Net Current Property Taxes (line 1 minus line 2)	136,514	46,517	84,835	0			267,866	213,729	222,467
Delinquent Property Taxes							0	0	0
TIF Revenues							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes	4,609	1,601	2,920	0			472 9,130	8,480	0
Parimutuel wager tax							473 0	0	0
Gaming wager tax							474 0	0	0
Mobile Home Taxes							393 0	0	0
Hotel/Motel Taxes							394 0	0	0
Other Local Option Taxes		48,000					395 48,000	49,000	51,972
Subtotal - Other City Taxes (lines 6 thru 11)	4,609	49,601	2,920	0			57,130	57,480	51,972
Licenses & Permits								500	678
Use of Money & Property	2,500						2,500	3,400	4,266
Intergovernmental:									
Federal Grants & Reimbursements	190,000						399 190,000	0	61,550
State Shared Revenues	1,500	62,372					400 63,872	63,500	61,873
Other State Grants & Reimbursements							401 0	0	2,148
Local Grants & Reimbursements	36,403						402 36,403	34,923	0
Subtotal - Intergovernmental (lines 15 thru 18)	227,903	62,372	0	0		0	290,275	98,423	125,571
Charges for Fees & Service:									
Water Utility						117,774	404 117,774	115,000	104,681
Sewer Utility						70,000	405 70,000	68,800	65,331
Electric Utility							406 0	0	0
Gas Utility							407 0	0	0
Parking							408 0	0	0
Airport							409 0	0	0
Landfill/Garbage							410 0	0	0
Hospital							411 0	0	0
Transit							412 0	0	0
Cable TV, Internet & Telephone							429 0	0	0
Housing Authority							430 0	0	0
Storm Water Utility							431 0	0	0
Other Fees & Charges for Service							413 0	0	290
Subtotal - Charges for Service (lines 20 thru 32)	0	0	0	0	0	187,774	187,774	183,800	170,302
Special Assessments								0	0
Miscellaneous	26,550						26,550	132,911	75,072
Other Financing Sources:									
Operating Transfers In	98,000		21,518				119,518	186,022	22,522
Proceeds of Debt							0	200,000	0
Proceeds of Capital Asset Sales							0	0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	98,000	0	21,518	0	0	0	119,518	386,022	22,522
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	496,076	158,490	109,273	0	0	187,774	951,613	1,076,265	672,850
Beginning Fund Balance July 1	20,693	28,250	8,615	0	0	174,159	231,717	346,544	323,483
TOTAL REVENUES & BEGIN BALANCE (lines 40+41)	516,769	186,740	117,888	0	0	361,933	1,183,330	1,422,809	996,333

CITY OF Kanawha ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2008

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2008 (G)		RE-ESTIMATED 2007 (H)		ACTUAL 2006 (I)	
Revenues & Other Financing Sources																		
Taxes Levied on Property	77	136,514	106	46,517	134	84,835	161	0					234	267,866	264	213,729	294	222,467
Less: Uncollected Property Taxes-Levy Year	78	0	107	0	135	0	162	0					235	0	265	0	295	0
Net Current Property Taxes	79	136,514	108	46,517	136	84,835	163	0					236	267,866	266	213,729	296	222,467
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0
TIF Revenues			110	0									238	0	268	0	298	0
Other City Taxes	81	4,609	111	49,601	138	2,920	165	0					239	57,130	269	57,480	299	51,972
Licenses & Permits	82	0	112	0							212	0	240	0	270	500	300	678
Use of Money and Property	83	2,500	113	0	139	0	166	0	194	0	213	0	241	2,500	271	3,400	301	4,266
Intergovernmental	84	227,903	114	62,372	140	0	167	0			426	0	242	290,275	272	98,423	302	125,571
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	187,774	243	187,774	273	183,800	303	170,302
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	26,550	117	0	143	0	170	0	196	0	215	0	245	26,550	275	132,911	305	75,072
Sub-Total Revenues	88	398,076	118	158,490	144	87,755	171	0	197	0	216	187,774	246	832,095	276	690,243	306	650,328
Other Financing Sources:																		
Transfers In	89	98,000	119	0	145	21,518	172	0	198	0	217	0	247	119,518	277	186,022	307	22,522
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	200,000	308	0
Proceeds of Capital Asset Sales	91	0			147	0	174	0	199	0	219	0	249	0	279	0	309	0
Total Revenues and Other Sources	92	496,076	120	158,490	148	109,273	175	0	200	0	220	187,774	250	951,613	280	1,076,265	310	672,850
Expenditures & Other Financing Uses																		
Public Safety	600	102,500	609	15,186					623	0			335	117,686	632	123,753	642	181,550
Public Works	601	165,974	610	57,408					624	0			336	223,382	633	247,130	643	130,704
Health and Social Services	602	4,000	611	0					625	0			352	4,000	634	4,000	644	0
Culture and Recreation	603	67,600	612	1,992					626	0			371	69,592	635	62,212	645	59,148
Community and Economic Development	604	3,000	613	0					627	0			372	3,000	636	500	646	2,860
General Government	605	77,102	614	9,954					628	0			373	87,056	637	81,181	647	79,402
Debt Service	606	0	615	0	618	55,612			629	0			440	55,612	638	61,646	648	58,460
Capital Projects	607	0	616	0			621	0	630	0			441	0	639	333,938	649	30,096
Total Government Activities Expenditures	608	420,176	617	84,540	619	55,612	622	0	631	0			442	560,328	640	914,360	650	0
Business Type Proprietary: Enterprise & ISF											91,899	374	91,899	641	90,710	651	85,047	
Total Gov & Bus Type Expenditures	97	420,176	125	84,540	153	55,612	180	0	205	0	225	91,899	255	652,227	285	1,005,070	315	85,047
Transfers Out	101	0	129	48,000	156	0	184	0	207	0	229	71,518	259	119,518	289	186,022	319	22,522
Total ALL Expenditures/Transfers Out	102	420,176	130	132,540	157	55,612	185	0	208	0	230	163,417	260	771,745	290	276,732	320	107,569
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	75,900	131	25,950	158	53,661	186	0	209	0	231	24,357	261	179,868	291	799,533	321	565,281
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	20,693	132	28,250	159	8,615	187	0	210	0	232	174,159	262	231,717	292	346,544	322	323,483
Ending Fund Balance June 30	105	96,593	133	54,200	160	62,276	188	0	211	0	233	198,516	263	411,585	293	1,146,077	323	888,764

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

City Name: **Kanawha**

Fiscal Year
2008

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(I)
(1)	LAGOON	87,000	00-92	5,000	855	16	5,871	5,871	0
(2)	LAGOON	251,000	00-92	15,000	2,865	52	17,917	17,917	0
(3)	FIRE TRUCK & EQUIPMENT	150,000	MAY 95	15,000	3,390		18,390		18,390
(4)	COMBINED-2000 ISSUES,FIRE STATION, WATER MAINS	820,000	03-07	55,000	35,883	0	90,883	21,518	69,365
(5)	POLICE CAR	14,000	03-07	3,500	0	0	3,500	3,500	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			93,500	42,993	68	136,561	48,806	87,755

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

Fiscal Year
 2008

City Name: Kanawha

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 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(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	87,755

