

63-597

Adoption of Budget and Certification of City Taxes

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

The City of: Knoxville County Name: MARION Date Budget Adopted: 03/12/07
(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 7,731	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	154,240,343	2b		149,746,529
		DEBT SERVICE	3a	167,005,112	3b		162,511,298
Ag Land	4a	303,651					

Code		Dollar	Purpose	#/N/A	(A)	(B)	(C)
Sec.	Limit			#/N/A	Request with Utility Replacement	Property Taxes Levied	Rate
384.1	#N/A		Regular General levy	###	1,249,347	1,212,947	43 8.10000
(384) Non-Voted Other Permissible Levies							
12(8)	0.67500		Contract for use of Bridge		0	0	44 0
12(10)	0.95000		Opr & Maint publicly owned Transit		0	0	45 0
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center		0	0	46 0
12(12)	0.13500		Opr & Maint of City owned Civic Center		0	0	47 0
12(13)	0.06750		Planning a Sanitary Disposal Project		0	0	48 0
12(14)	0.27000		Aviation Authority (under sec.330A.15)		0	0	49 0
12(15)	Amt Nec		Joint city-county building lease		0	0	50 0
12(16)	0.06750		Levee Impr. fund in special charter city		0	0	51 0
12(18)	Amt Nec		Liability, property & self insurance costs		123,834	120,225	52 0.80286
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.		0	0	465 0
(384) Voted Other Permissible Levies							
12(1)	0.13500		Instrumental/Vocal Music Groups		0	0	53 0
12(2)	0.81000		Memorial Building		0	0	54 0
12(3)	0.13500		Symphony Orchestra		0	0	55 0
12(4)	0.27000		Cultural & Scientific Facilities		0	0	56 0
12(5)	As Voted		County Bridge		0	0	57 0
12(6)	1.35000		Missi or Missouri River Bridge Const.		0	0	58 0
12(9)	0.03375		Aid to a Transit Company		0	0	59 0
12(17)	0.20500		Maintain Institution received by gift/devise		0	0	60 0
12(19)	1.00000		City Emergency Medical District		0	0	466 0
12(21)	0.27000		Support Public Library		0	0	61 0
28E.22	1.50000		Unified Law Enforcement		0	0	62 0
Total General Fund Regular Levies (5 thru 24)					1,373,181	1,333,172	
384.1	3.00375		Ag Land		905	905	63 2.98040
Total General Fund Tax Levies (25 + 26)					1,374,086	1,334,077	Do Not Add
Special Revenue Levies							
384.8	0.27000		Emergency (if general fund at levy limit)		41,645	40,432	64 0.27000
384.6	Amt Nec		Police & Fire Retirement		128,875	125,121	0.83556
	Amt Nec		FICA & IPERS (if general fund at levy limit)		113,988	110,667	0.73903
	Amt Nec		Other Employee Benefits		226,808	220,199	1.47048
Total Employee Benefit Levies (29,30,31)					469,671	455,987	65 3.04506
Sub Total Special Revenue Levies (28+32)					511,316	496,419	
Valuation							
386	As Req						
			With Gas & Elec	Without Gas & Elec			
SSMID 1	(A)	5,939,530	(B)	5,939,530	34	15,740	66 2.65004
SSMID 2	(A)		(B)		35	0	67 0
SSMID 3	(A)		(B)		36	0	68 0
SSMID 4	(A)		(B)		35a	0	69 0
SSMID 5	(A)		(B)		36a	0	565 0
SSMID 6	(A)		(B)		37	0	566 0
Total SSMID (34 thru 37)					15,740	15,740	Do Not Add
Total Special Revenue Levies (33+38)					527,056	512,159	
384.4	Amt Nec		Debt Service Levy 76.10(6)		502,107	488,597	70 3.00654
384.7	0.67500		Capital Projects (Capital Improv. Reserve)		0	0	71 0
Total Property Taxes (27+39+40+41)					2,403,249	2,334,833	72 15.22446

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 Knoxville

(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	219,122	1,380,059	1,323,099	683,900	874,031	4,480,211	3,538,241	8,018,452
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	2,554,707	2,433,595	964,049	382,372		6,334,723	2,184,862	8,519,585
Actual Expenditures Except End Bal (pg 12, line 259) *	3	2,499,639	2,740,137	2,329,869	381,214		7,950,859	2,583,730	10,534,589
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	274,190	1,073,517	-42,721	685,058	874,031	2,864,075	3,139,373	6,003,448
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2007									
Beginning Fund Balance	5	274,190	1,073,517	-42,721	685,058	874,031	2,864,075	3,139,373	6,003,448
Re-Est Revenues	6	2,681,765	2,454,153	905,300	0	0	6,041,218	1,888,690	7,929,908
Re-Est Expenditures	7	3,408,541	524,003	1,171,863	0	0	5,104,407	2,450,367	7,554,774
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	-452,586	3,003,667	-309,284	685,058	874,031	3,800,886	2,577,696	6,378,582
(3)									
** Budget FY 2008									
Beginning Fund Balance	10	-452,586	3,003,667	-309,284	685,058	874,031	3,800,886	2,577,696	6,378,582
Revenues	11	2,776,667	1,565,557	937,766	0	0	5,279,990	1,858,185	7,138,175
Expenditures	12	2,739,355	1,280,497	871,318	0	0	4,891,170	2,554,839	7,446,009
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	-415,274	3,288,727	-242,836	685,058	874,031	4,189,706	1,881,042	6,070,748

* 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 REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2008	RE-ESTIMATED 2007	ACTUAL 2006
GOVERNMENT ACTIVITIES		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Public Safety										
Police Department/Crime Prevention	1	996,973	128,775					325 1,125,748	1,016,387	922,143
Jail	2							327 0	0	0
Emergency Management	3							328 0	0	0
Flood Control	4							329 0	0	0
Fire Department	5	58,354						330 58,354	50,919	46,475
Ambulance	6	122,659						331 122,659	109,165	107,269
Building Inspections	7							332 0	0	0
Miscellaneous Protective Services	8							333 0	0	0
Animal Control	9	10,100						349 10,100	13,130	11,844
Other Public Safety	10							334 0	0	0
TOTAL (lines 1 - 10)	11	1,188,086	128,775			0		1,316,861	1,189,601	1,087,731
Public Works										
Roads, Bridges, & Sidewalks	12		578,542					353 578,542	709,856	678,866
Parking - Meter and Off-Street	13							356 0	0	0
Street Lighting	14	78,500						324 78,500	78,500	78,500
Traffic Control and Safety	15		29,500					326 29,500	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	78,500	608,042			0		686,542	788,356	757,366
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	14,307
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	14,307

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	255,345						344 255,345	232,167	247,436
Museum, Band and Theater 32							345 0	0	0
Parks 33	43,504						346 43,504	42,320	44,820
Recreation 34	477,326						587 477,326	484,538	435,072
Cemetery 35	138,830						366 138,830	135,752	138,163
Community Center, Zoo, & Marina 36							347 0	0	0
Other Culture and Recreation 37							348 0	0	0
TOTAL (lines 31 - 37) 38	915,005	0			0		915,005	894,777	865,491
Community and Economic Development									
Community Beautification 39							367 0	0	0
Economic Development 40	67,700						368 67,700	52,874	57,464
Housing and Urban Renewal 41							369 0	0	4,750
Planning & Zoning 42	89,659						379 89,659	89,473	82,788
Other Com & Econ Development 43							370 0	0	0
TOTAL (lines 39 - 43) 44	157,359	0			0		157,359	142,347	145,002
General Government									
Mayor, Council, & City Manager 45	109,378						375 109,378	116,524	117,444
Clerk, Treasurer, & Finance Adm. 46	92,254						376 92,254	112,388	94,656
Elections 47							377 0	0	0
Legal Services & City Attorney 48	23,705	7,421					378 31,126	20,326	20,195
City Hall & General Buildings 49	150,968						380 150,968	130,290	135,582
Tort Liability 50	24,100	24,100					382 48,200	48,190	49,590
Other General Government 51							381 0	0	0
TOTAL (lines 45 - 51) 52	400,405	31,521			0		431,926	427,718	417,467
Debt Service 53			435,659					435,659	690,500
Capital Projects 54								0	1,479,908
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	2,739,355	768,338	435,659	0	0		3,943,352		
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56							360 0	0	0
Sewer Utility 57						1,909,337	357 1,909,337	1,810,985	1,657,858
Electric Utility 58							361 0	0	0
Gas Utility 59							362 0	0	0
Airport 60							365 0	0	272,413
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						628,502	447 628,502	639,382	437,505
Enterprise CAPITAL PROJECTS 68							448 0	0	0
TOTAL Business Type Expenditures (lines 56 - 68) 69						2,537,839	2,537,839	2,450,367	2,367,776
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	2,739,355	768,338	435,659	0	0	2,537,839	6,481,191	2,450,367	2,367,776
Transfers Out 71		512,159	435,659					971,108	891,935
Total Expenditures & Other Financing Uses (lines 71 +72) 72	2,739,355	1,280,497	871,318	0	0	2,554,839	7,446,009	7,554,774	10,534,589
Continuing Appropriation 73					0			0	0
Ending Fund Balance June 30 74	-415,274	3,288,727	-242,846	685,058	874,031	1,881,042	6,070,748	6,378,582	6,003,448

* 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 Knoxville

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	1,334,077	512,159	488,597	0			2,334,833	2,248,971	2,129,393
Less: Uncollected Property Taxes - Levy Year							0	0	0
Net Current Property Taxes (line 1 minus line 2)	1,334,077	512,159	488,597	0			2,334,833	2,248,971	2,129,393
Delinquent Property Taxes							0	3,090	0
TIF Revenues		399,289					399,289	489,796	368,655
Other City Taxes:									
Utility Tax Replacement Excise Taxes	40,009	14,897	13,510	0			472 68,416	103,165	127,253
Parimutuel wager tax							473 0	0	0
Gaming wager tax							474 0	0	0
Mobile Home Taxes	8,500	3,724					393 12,224	8,500	7,223
Hotel/Motel Taxes	45,500						394 45,500	44,000	45,164
Other Local Option Taxes	62,000	635,488					395 697,488	868,533	653,652
Subtotal - Other City Taxes (lines 6 thru 11)	156,009	654,109	13,510	0			823,628	1,024,198	833,292
Licenses & Permits	29,975						29,975	27,334	49,200
Use of Money & Property	51,142						51,142	128,820	353,039
Intergovernmental:									
Federal Grants & Reimbursements							399 0	0	263,812
State Shared Revenues	12,300						400 12,300	12,300	0
Other State Grants & Reimbursements							401 0	635,488	1,148,803
Local Grants & Reimbursements	71,550						402 71,550	76,616	80,864
Subtotal - Intergovernmental (lines 15 thru 18)	83,850	0	0	0		0	83,850	724,404	1,493,479
Charges for Fees & Service:									
Water Utility							404 0	0	0
Sewer Utility						1,810,985	405 1,810,985	1,766,942	1,739,596
Electric Utility							406 0	0	0
Gas Utility							407 0	0	0
Parking							408 0	0	0
Airport						47,200	409 47,200	46,948	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	481,230						413 481,230	390,300	439,924
Subtotal - Charges for Service (lines 20 thru 32)	481,230	0	0	0	0	1,858,185	2,339,415	2,204,190	2,179,520
Special Assessments								0	0
Miscellaneous	111,225							111,225	107,997
Other Financing Sources:									
Operating Transfers In	529,159		435,659					964,818	971,108
Proceeds of Debt								0	0
Proceeds of Capital Asset Sales								0	12,500
Subtotal-Other Financing Sources (lines 36 thru 38)	529,159	0	435,659	0	0	0	964,818	971,108	904,435
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	2,776,667	1,565,557	937,766	0	0	1,858,185	7,138,175	7,929,908	8,519,585
Beginning Fund Balance July 1	-452,586	3,003,667	-309,284	685,058	874,031	2,577,696	6,378,582	6,003,448	8,018,452
TOTAL REVENUES & BEGIN BALANCE (lines 40+41)	2,324,081	4,569,224	628,482	685,058	874,031	4,435,881	13,516,757	13,933,356	16,538,037

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

City Name: Knoxville

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)	2000 General Obligation Bond	3,230,000	May-00	235,000	104,130	400	339,530	170,458	169,072
(2)	2005A General Obligation Bond (Sewer)	2,200,000	Jan-05	120,000	72,380	400	192,780	192,780	0
(3)	2005 B General Obligation Bond	1,525,000	May-05	230,000	41,119	400	271,519	77,237	194,282
(4)	2005 C General Obligation Bond	3,000,000	March-05	50,000	21,905	400	72,305		72,305
(5)	2002 Sewer Revenue Bond	3,000,000	March-02	175,000	97,824	300	273,124	273,124	0
(6)	2003 Sewer Revenue Bond	995,000	Nov-03	95,000	22,042	400	117,442	117,442	0
(7)	After Adopted budget		3-27-07	66,448			66,448		66,448
(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			971,448	359,400	2,300	1,333,148	831,041	502,107

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

Fiscal Year
2008

City Name: Knoxville

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	502,107

