

# 62-590

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2006 - ENDING JUNE 30, 2007

The City of: Oskaloosa County Name: MAHASKA Date Budget Adopted: 03/06/06  
(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.

	Telephone Number	Signature		
County Auditor Date Stamp	<b>January 1, 2005 Property Valuations</b>			
		With Gas & Electric	Without Gas & Electric	Last Official Census
	Regular	2a	2b	
	<b>DEBT SERVICE</b>	3a	3b	
	Ag Land	4a		

				(A)		(B)		(C)	
Code	Dollar	Purpose	#N/A	Request with	Property Taxes	Levied	Rate		
Sec.	Limit		#N/A	Utility Replacement					
384.1	#N/A	Regular General levy	###	5	2,044,115	1,963,197	43	8.10000	
<b>Non-Voted Other Permissible Levies</b>									
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	94,257	90,525	52	0.37350	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0	
<b>Voted Other Permissible Levies</b>									
12(1)	0.13500	Instrumental/Vocal Music Groups		15	14,444	13,873	53	0.05724	
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	0	0	61	0	
28E.22	1.50000	Unified Law Enforcement		24	0	0	62	0	
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	2,152,816	2,067,595			
384.1	3.00375	Ag Land		26	4,822	4,822	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>				27	2,157,638	2,072,417	Do Not Add		
<b>Special Revenue Levies</b>									
384.8	0.27000	Emergency (if general fund at levy limit)		28	68,137	65,440	64	0.27000	
384.6	Amt Nec	Police & Fire Retirement		29	296,026	284,307	1.17303 0.37192 1.80464		
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	93,857	90,142			
	Amt Nec	Other Employee Benefits		31	455,419	437,391			
<b>Total Employee Benefit Levies (29,30,31)</b>				32	845,302	811,840	65	3.34959	
<b>Sub Total Special Revenue Levies (28+32)</b>				33	913,439	877,280			
Valuation									
386	As Req				With Gas & Elec	Without Gas & Elec			
		SSMID 1 (A)	(B)	34			66	0	
		SSMID 2 (A)	(B)	35			67	0	
		SSMID 3 (A)	(B)	36			68	0	
		SSMID 4 (A)	(B)	35a			69	0	
		SSMID 5 (A)	(B)	36a			565	0	
		SSMID 6 (A)	(B)	37			566	0	
<b>Total SSMID (34 thru 37)</b>				38	0	0	Do Not Add		
<b>Total Special Revenue Levies (33+38)</b>				39	913,439	877,280			
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	1,002,301	964,353	70	3.79861	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0	
<b>Total Property Taxes (27+39+40+41)</b>				42	4,073,378	3,914,050	72	15.94894	

**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 Oskaloosa

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
*Annual Report FY 2005		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	1,422,519	2,358,465	-4,349	91,066		3,867,701	3,800,694	7,668,395
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	3,405,158	5,141,741	1,699,251	3,047,063		13,293,213	6,258,009	19,551,222
Actual Expenditures Except End Bal (pg 12, line 259) *	3	3,311,328	4,953,014	1,621,126	1,727,730		11,613,198	7,712,035	19,325,233
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	1,516,349	2,547,192	73,776	1,410,399	0	5,547,716	2,346,668	7,894,384
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	1,516,349	2,547,192	73,776	1,410,399	0	5,547,716	2,346,668	7,894,384
Re-Est Revenues	6	3,644,426	5,581,253	1,799,338	4,310,826	0	15,335,843	6,895,142	22,230,985
Re-Est Expenditures	7	3,776,044	5,606,200	1,754,372	4,168,716	0	15,305,332	6,544,112	21,849,444
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	1,384,731	2,522,245	118,742	1,552,509	0	5,578,227	2,697,698	8,275,925
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	1,384,731	2,522,245	118,742	1,552,509	0	5,578,227	2,697,698	8,275,925
Revenues	11	3,754,449	5,216,944	1,623,799	1,479,282	0	12,074,474	5,250,042	17,324,516
Expenditures	12	3,785,529	5,301,369	1,655,614	3,031,791	0	13,774,303	5,518,247	19,292,550
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	1,353,651	2,437,820	86,927	0	0	3,878,398	2,429,493	6,307,891

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2005  
 \*\* The remaining two sections are filled in by the software once ALL worksheets are completed.

**EXPENDITURES SCHEDULE PAGE 1**

**Fiscal Year Ending 2007**

**Fiscal Years**

		GENERAL	SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2007	RE-ESTIMATED 2006	ACTUAL 2005
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
<b>GOVERNMENT ACTIVITIES</b>										
<b>Public Safety</b>										
Police Department/Crime Prevention	1	1,391,975						325 1,391,975	1,473,285	1,250,223
Jail	2							327 0	0	0
Emergency Management	3	12,952						328 12,952	11,958	7,695
Flood Control	4							329 0	0	0
Fire Department	5	648,829						330 648,829	643,812	574,661
Ambulance	6							331 0	0	0
Building Inspections	7	68,781						332 68,781	64,786	55,809
Miscellaneous Protective Services	8	102,777						333 102,777	0	91,604
Animal Control	9	30,000						349 30,000	26,000	23,680
Other Public Safety	10							334 0	101,542	0
TOTAL (lines 1 - 10)	11	2,255,314	0			0		2,255,314	2,321,383	2,003,672
<b>Public Works</b>										
Roads, Bridges, & Sidewalks	12	12,000	792,347					353 804,347	780,811	691,099
Parking - Meter and Off-Street	13							356 0	0	0
Street Lighting	14	96,850	55,150					324 152,000	148,900	125,840
Traffic Control and Safety	15		31,461					326 31,461	32,461	26,653
Snow Removal	16		64,433					354 64,433	66,833	67,709
Highway Engineering	17							355 0	0	0
Street Cleaning	18		31,573					359 31,573	32,073	27,956
Airport (if not Enterprise)	19							365 0	0	0
Garbage (if not Enterprise)	20							358 0	0	0
Other Public Works	21							350 0	61	0
TOTAL (lines 12 - 21)	22	108,850	974,964			0		1,083,814	1,061,139	939,257
<b>Health and Social Services</b>										
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							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	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)	
<b>Culture and Recreation</b>										
Library Services	31	488,056	134,500				344	622,556	613,238	544,626
Museum, Band and Theater	32	14,444					345	14,444	18,444	13,743
Parks	33	134,289	3,100				346	137,389	150,224	128,705
Recreation	34	81,525	80,500				587	162,025	130,117	120,596
Cemetery	35						366	0	0	0
Community Center, Zoo, & Marina	36						347	0	0	0
Other Culture and Recreation	37	1,500					348	1,500	1,500	1,500
<b>TOTAL (lines 31 - 37)</b>	<b>38</b>	<b>719,814</b>	<b>218,100</b>			<b>0</b>		<b>937,914</b>	<b>913,523</b>	<b>809,170</b>
<b>Community and Economic Development</b>										
Community Beautification	39						367	0	2,130	1,000
Economic Development	40	32,500					368	32,500	32,500	30,993
Housing and Urban Renewal	41	89,104	1,682,159				369	1,771,263	1,813,873	1,659,345
Planning & Zoning	42	465					379	465	465	262
Other Com & Econ Development	43		844,552				370	844,552	909,802	872,366
<b>TOTAL (lines 39 - 43)</b>	<b>44</b>	<b>122,069</b>	<b>2,526,711</b>			<b>0</b>		<b>2,648,780</b>	<b>2,758,770</b>	<b>2,563,966</b>
<b>General Government</b>										
Mayor, Council, & City Manager	45	174,690					375	174,690	181,625	163,789
Clerk, Treasurer, & Finance Adm.	46	189,160					376	189,160	185,781	179,567
Elections	47						377	0	4,000	0
Legal Services & City Attorney	48	64,366					378	64,366	61,235	64,754
City Hall & General Buildings	49	31,767					380	31,767	29,038	24,526
Tort Liability	50	93,850					382	93,850	85,000	75,835
Other General Government	51						381	0	0	1,282
<b>TOTAL (lines 45 - 51)</b>	<b>52</b>	<b>553,833</b>	<b>0</b>			<b>0</b>		<b>553,833</b>	<b>546,679</b>	<b>509,753</b>
<b>Debt Service</b>	<b>53</b>		<b>1,655,614</b>					<b>1,655,614</b>	<b>1,754,372</b>	<b>1,621,126</b>
<b>Capital Projects</b>	<b>54</b>			<b>1,562,791</b>				<b>1,562,791</b>	<b>2,737,272</b>	<b>896,736</b>
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+44+52+53+54)</i>	<b>55</b>	<b>3,759,880</b>	<b>3,719,775</b>	<b>1,655,614</b>	<b>1,562,791</b>	<b>0</b>		<b>10,698,060</b>	<b>12,093,138</b>	<b>9,343,680</b>
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility	56					1,248,699	360	1,248,699	1,206,301	1,475,927
Sewer Utility	57					849,672	357	849,672	844,992	757,172
Electric Utility	58						361	0	0	0
Gas Utility	59						362	0	0	0
Airport	60					79,725	365	79,725	95,671	69,611
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					381,900	445	381,900	10,000	0
Other Business Type (city hosp., ISF, parking, etc.)	66					249,688	446	249,688	243,826	229,268
Enterprise DEBT SERVICE	67					820,082	447	820,082	872,514	1,538,922
Enterprise CAPITAL PROJECTS	68					153,000	448	153,000	1,503,868	1,155,820
<b>TOTAL Business Type Expenditures (lines 56 - 68)</b>	<b>69</b>					<b>3,782,766</b>		<b>3,782,766</b>	<b>4,777,172</b>	<b>5,226,720</b>
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69)</b>	<b>70</b>	<b>3,759,880</b>	<b>3,719,775</b>	<b>1,655,614</b>	<b>1,562,791</b>	<b>0</b>		<b>14,480,826</b>	<b>16,870,310</b>	<b>14,570,400</b>
Transfers Out	71	25,649	1,581,594		1,469,000			4,811,724	4,979,134	4,754,833
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72)</b>	<b>72</b>	<b>3,785,529</b>	<b>5,301,369</b>	<b>1,655,614</b>	<b>3,031,791</b>	<b>0</b>		<b>19,292,550</b>	<b>21,849,444</b>	<b>19,325,233</b>
Continuing Appropriation	73				0			0	0	0
<b>Ending Fund Balance June 30</b>	<b>74</b>	<b>1,353,651</b>	<b>2,437,820</b>	<b>86,927</b>	<b>0</b>	<b>0</b>		<b>6,307,891</b>	<b>8,275,925</b>	<b>7,894,384</b>

\* 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 Oskaloosa

REVENUES DETAIL  
Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property 1	2,072,417	877,280	964,353	0			3,914,050	3,972,155	3,638,251
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	2,072,417	877,280	964,353	0			3,914,050	3,972,155	3,638,251
Delinquent Property Taxes 4							0	0	1,388
TIF Revenues 5		466,286					466,286	545,180	638,154
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	85,221	36,159	37,948	0			472 159,328	160,180	158,963
Parimutuel wager tax 7							473 0	0	0
Gaming wager tax 8							474 0	0	0
Mobile Home Taxes 9	1,500						393 1,500	1,500	3,386
Hotel/Motel Taxes 10		80,500					394 80,500	80,072	77,834
Other Local Option Taxes 11		844,552					395 844,552	844,552	853,070
Subtotal - Other City Taxes (lines 6 thru 11) 12	86,721	961,211	37,948	0			1,085,880	1,086,304	1,093,253
Licenses & Permits 13	189,870						189,870	197,650	186,466
Use of Money & Property 14	41,100	44,550	5,000	4,282		236,969	331,901	364,148	350,144
Intergovernmental:									
Federal Grants & Reimbursements 15		1,097,309					399 1,097,309	1,921,294	1,036,364
State Shared Revenues 16		924,398					400 924,398	1,140,717	944,689
Other State Grants & Reimbursements 17	7,577	100,000					401 107,577	124,086	145,878
Local Grants & Reimbursements 18	157,709						402 157,709	154,956	141,711
Subtotal - Intergovernmental (lines 15 thru 18) 19	165,286	2,121,707	0	0		0	2,286,993	3,341,053	2,268,642
Charges for Fees & Service:									
Water Utility 20						1,442,932	404 1,442,932	1,415,430	1,310,541
Sewer Utility 21						1,468,325	405 1,468,325	1,467,500	1,495,062
Electric Utility 22							406 0	0	0
Gas Utility 23							407 0	0	0
Parking 24							408 0	0	0
Airport 25							409 0	0	0
Landfill/Garbage 26							410 0	0	0
Hospital 27							411 0	0	0
Transit 28							412 0	0	0
Cable TV, Internet & Telephone 29							429 0	0	0
Housing Authority 30							430 0	0	0
Storm Water Utility 31						150,000	431 150,000	0	0
Other Fees & Charges for Service 32	144,310	5,850				200,025	413 350,185	292,575	303,954
Subtotal - Charges for Service (lines 20 thru 32) 33	144,310	5,850	0	0	0	3,261,282	3,411,442	3,175,505	3,109,557
Special Assessments 34				1,000			1,000	9,050	10,218
Miscellaneous 35	62,000	370,060				16,310	448,370	803,770	633,220
Other Financing Sources:									
Operating Transfers In 36	990,745		616,498	1,469,000		1,735,481	4,811,724	4,979,134	4,754,833
Proceeds of Debt 37		160,000					160,000	3,540,158	2,759,022
Proceeds of Capital Asset Sales 38	2,000	210,000		5,000			217,000	216,878	108,074
Subtotal-Other Financing Sources (lines 36 thru 38) 39	992,745	370,000	616,498	1,474,000	0	1,735,481	5,188,724	8,736,170	7,621,929
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>3,754,449</b>	<b>5,216,944</b>	<b>1,623,799</b>	<b>1,479,282</b>	<b>0</b>	<b>5,250,042</b>	<b>17,324,516</b>	<b>22,230,985</b>	<b>19,551,222</b>
Beginning Fund Balance July 1 41	1,384,731	2,522,245	118,742	1,552,509	0	2,697,698	8,275,925	7,894,384	7,668,395
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>5,139,180</b>	<b>7,739,189</b>	<b>1,742,541</b>	<b>3,031,791</b>	<b>0</b>	<b>7,947,740</b>	<b>25,600,441</b>	<b>30,125,369</b>	<b>27,219,617</b>

CITY OF Oskaloosa ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2007

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2007 (G)		RE-ESTIMATED 2006 (H)		ACTUAL 2005 (I)	
<b>Revenues &amp; Other Financing Sources</b>																		
Taxes Levied on Property	77	2,072,417	106	877,280	134	964,353	161	0					234	3,914,050	264	3,972,155	294	3,638,251
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	2,072,417	108	877,280	136	964,353	163	0					236	3,914,050	266	3,972,155	296	3,638,251
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	1,388
TIF Revenues			110	466,286									238	466,286	268	545,180	298	638,154
Other City Taxes	81	86,721	111	961,211	138	37,948	165	0					239	1,085,880	269	1,086,304	299	1,093,253
Licenses & Permits	82	189,870	112	0							212	0	240	189,870	270	197,650	300	186,466
Use of Money and Property	83	41,100	113	44,550	139	5,000	166	4,282	194	0	213	236,969	241	331,901	271	364,148	301	350,144
Intergovernmental	84	165,286	114	2,121,707	140	0	167	0			426	0	242	2,286,993	272	3,341,053	302	2,268,642
Charges for Fees & Service	85	144,310	115	5,850	141	0	168	0	195	0	214	3,261,282	243	3,411,442	273	3,175,505	303	3,109,557
Special Assessments	86	0	116	0	142	0	169	1,000			427	0	244	1,000	274	9,050	304	10,218
Miscellaneous	87	62,000	117	370,060	143	0	170	0	196	0	215	16,310	245	448,370	275	803,770	305	633,220
Sub-Total Revenues	88	2,761,704	118	4,846,944	144	1,007,301	171	5,282	197	0	216	3,514,561	246	12,135,792	276	13,494,815	306	11,929,293
<b>Other Financing Sources:</b>																		
Transfers In	89	990,745	119	0	145	616,498	172	1,469,000	198	0	217	1,735,481	247	4,811,724	277	4,979,134	307	4,754,833
Proceeds of Debt	90	0	459	160,000	146	0	173	0			218	0	248	160,000	278	3,540,158	308	2,759,022
Proceeds of Capitol Asset Sales	91	2,000		210,000	147	0	174	5,000	199	0	219	0	249	217,000	279	216,878	309	108,074
<b>Total Revenues and Other Sources</b>	92	3,754,449	120	5,216,944	148	1,623,799	175	1,479,282	200	0	220	5,250,042	250	17,324,516	280	22,230,985	310	19,551,222
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	2,255,314	609	0					623	0			335	2,255,314	632	2,321,383	642	2,003,672
Public Works	601	108,850	610	974,964					624	0			336	1,083,814	633	1,061,139	643	939,257
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0
Culture and Recreation	603	719,814	612	218,100					626	0			371	937,914	635	913,523	645	809,170
Community and Economic Development	604	122,069	613	2,526,711					627	0			372	2,648,780	636	2,758,770	646	2,563,966
General Government	605	553,833	614	0					628	0			373	553,833	637	546,679	647	509,753
Debt Service	606	0	615	0	618	1,655,614			629	0			440	1,655,614	638	1,754,372	648	1,621,126
Capital Projects	607	0	616	0			621	1,562,791	630	0			441	1,562,791	639	2,737,272	649	896,736
<b>Total Government Activities Expenditures</b>	608	3,759,880	617	3,719,775	619	1,655,614	622	1,562,791	631	0			442	10,698,060	640	12,093,138	650	9,343,680
Business Type Proprietary: Enterprise & ISF											3,782,766	374	3,782,766	641	4,777,172	651	5,226,720	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	3,759,880	125	3,719,775	153	1,655,614	180	1,562,791	205	0	225	3,782,766	255	14,480,826	285	16,870,310	315	14,570,400
Transfers Out	101	25,649	129	1,581,594	156	0	184	1,469,000	207	0	229	1,735,481	259	4,811,724	289	4,979,134	319	4,754,833
<b>Total ALL Expenditures/Transfers Out</b>	102	3,785,529	130	5,301,369	157	1,655,614	185	3,031,791	208	0	230	5,518,247	260	19,292,550	290	21,849,444	320	19,325,233
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-31,080	131	-84,425	158	-31,815	186	-1,552,509	209	0	231	-268,205	261	-1,968,034	291	381,541	321	225,989
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	1,384,731	132	2,522,245	159	118,742	187	1,552,509	210	0	232	2,697,698	262	8,275,925	292	7,894,384	322	7,668,395
<b>Ending Fund Balance June 30</b>	105	1,353,651	133	2,437,820	160	86,927	188	0	211	0	233	2,429,493	263	6,307,891	293	8,275,925	323	7,894,384

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

City Name: Oskaloosa

Fiscal Year  
2007

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(I)
(1)	Refunding	1,015,000	January-02	155,000	26,013	400	181,413	181,413	0
(2)	Refunding, Frankel Building, City Hall Improvements	1,505,000	February-03	205,000	27,668	400	233,068	17,226	215,842
(3)	West Area Water & Sewer, Industrial Park Street	740,000	September-97	70,000	24,030	400	94,430	94,430	0
(4)	Street Improvements & Equipment	1,540,000	May-98	180,000	16,190	400	196,590		196,590
(5)	World Food Park Improvements, Ind. Park Street, 15th Ave.	1,115,000	December-99	70,000	44,175	400	114,575	113,429	1,146
(6)	Street Improvements	1,000,000	June-00	200,000	21,065	400	221,465		221,465
(7)	Street Improvements	1,100,000	November-01	225,000	16,498	400	241,898		241,898
(8)	Pool Renovation	1,600,000	September-04	50,000	52,145	400	102,545		102,545
(9)	Equipment and Housing	640,000	September-04	40,000	19,230	400	59,630		59,630
(10)	Golf Equipment	103,414	July-05	17,635	4,498		22,133	22,133	0
(11)	Golf Carts	76,759	August-05	5,172	3,180		8,352	8,352	0
(12)	Penn Central Mall Parking Lot Improvements	2,234,164	September-86	41,039	961		42,000	42,000	0
(13)	Sanitary Sewer Improvements	1,515,000	March-94	78,000	36,796	421	115,217	115,217	0
(14)	Sanitary Sewer Improvements	2,671,000	February-96	127,000	72,655	867	200,522	200,522	0
(15)	Sanitary Sewer Improvements	1,585,000	November-02	155,000	38,753	400	194,153	194,153	0
(16)	Sanitary Sewer Improvements	4,017,000	December-02	159,000	111,420	9,285	279,705	279,705	0
(17)	Housing Assistance/Construction Financing	160,000	September-03	160,000	8,000		168,000	168,000	0
(18)	Projected Beginning Fund Balance						0	118,742	-118,742
(19)	Projected Interest						0	5,000	-5,000
(20)	Added DOM Post Certification schedule filed		March-06		86,927		86,927		86,927
(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
	<b>TOTALS</b>			1,937,846	610,204	14,573	2,562,623	1,560,322	1,002,301

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

Fiscal Year  
2007

City Name: Oskaloosa

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	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(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	1,002,301

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

City of           **Oskaloosa**          , Iowa

The City Council will conduct a public hearing on the proposed Budget at           City Hall, 220 South Market Street          

on           March 6, 2006           at           6:30 p.m.            
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.  
 Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,  
 City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property . . . . . \$           15.94894          

The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$           3.00375          

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part  
 of the proposed budget.

          (641)673-9431            
 phone number

          Marilyn Miller, City Clerk-Finance Director            
 City Clerk/Finance Officer's NAME

		Budget FY 2007	Re-estimated FY 2006	Actual FY 2005
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	3,914,050	3,972,155	3,638,251
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>3,914,050</b>	<b>3,972,155</b>	<b>3,638,251</b>
Delinquent Property Taxes	4	0	0	1,388
TIF Revenues	5	466,286	545,180	638,154
Other City Taxes	6	1,085,880	1,086,304	1,093,253
Licenses & Permits	7	189,870	197,650	186,466
Use of Money and Property	8	331,901	364,148	350,144
Intergovernmental	9	2,286,993	3,341,053	2,268,642
Charges for Fees & Service	10	3,411,442	3,175,505	3,109,557
Special Assessments	11	1,000	9,050	10,218
Miscellaneous	12	448,370	803,770	633,220
Other Financing Sources	13	5,188,724	8,736,170	7,621,929
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>17,324,516</b>	<b>22,230,985</b>	<b>19,551,222</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	2,255,314	2,321,383	2,003,672
Public Works	16	1,083,814	1,061,139	939,257
Health and Social Services	17	0	0	0
Culture and Recreation	18	937,914	913,523	809,170
Community and Economic Development	19	2,648,780	2,758,770	2,563,966
General Government	20	553,833	546,679	509,753
Debt Service	21	1,655,614	1,754,372	1,621,126
Capital Projects	22	1,562,791	2,737,272	896,736
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>10,698,060</b>	<b>12,093,138</b>	<b>9,343,680</b>
Business Type / Enterprises	24	3,782,766	4,777,172	5,226,720
<b>Total ALL Expenditures</b>	<b>25</b>	<b>14,480,826</b>	<b>16,870,310</b>	<b>14,570,400</b>
Transfers Out	26	4,811,724	4,979,134	4,754,833
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>19,292,550</b>	<b>21,849,444</b>	<b>19,325,233</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-1,968,034</b>	<b>381,541</b>	<b>225,989</b>
<b>Continuing Appropriation</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>
Beginning Fund Balance July 1	30	8,275,925	7,894,384	7,668,395
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>6,307,891</b>	<b>8,275,925</b>	<b>7,894,384</b>