

62-590

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2008 - ENDING JUNE 30, 2009

The City of: Oskaloosa County Name: MAHASKA Date Budget Adopted: 03/03/08
(Date) xxxxxx

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.

641-673-9431
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2007 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	
Regular	275,275,249	265,358,310	
DEBT SERVICE	289,875,249	279,958,310	
Ag Land	1,531,518		

TAXES LEVIED

Code	Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit		Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General levy	5 2,229,730	2,149,402	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0.00000
12(15)	Amt Nec	Joint city-county building lease	12	0	50 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14 95,982	92,525	52 0.34868
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0.00000
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15 21,735	20,953	53 0.07896
12(2)	0.81000	Memorial Building	16	0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17	0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0.00000
12(5)	As Voted	County Bridge	19	0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463	0	466 0.00000
12(21)	0.27000	Support Public Library	23	0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
		Total General Fund Regular Levies (5 thru 24)	25 2,347,447	2,262,880	
384.1	3.00375	Ag Land	26 4,600	4,600	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 2,352,047	2,267,480	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 74,324	71,647	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 221,201	213,232	0.80356
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 103,147	99,431	0.37470
	Amt Nec	Other Employee Benefits	31 545,727	526,067	1.98248
		Total Employee Benefit Levies (29,30,31)	32 870,075	838,731	65 3.16075
		Sub Total Special Revenue Levies (28+32)	33 944,399	910,378	
		Valuation			
386	As Req	With Gas & Elec			
		Without Gas & Elec			
	SSMID 1 (A)	(B)	34	0	66 0.00000
	SSMID 2 (A)	(B)	35	0	67 0.00000
	SSMID 3 (A)	(B)	36	0	68 0.00000
	SSMID 4 (A)	(B)	35a	0	69 0.00000
	SSMID 5 (A)	(B)	36a	0	565 0.00000
	SSMID 6 (A)	(B)	37	0	566 0.00000
		Total SSMID (34 thru 37)	38 0	0	Do Not Add
		Total Special Revenue Levies (33+38)	39 944,399	910,378	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 956,792	924,058	70 3.30070
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
		Total Property Taxes (27+39+40+41)	42 4,253,238	4,101,916	72 15.25909

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.
- 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

Oskaloosa

		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 2007										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	1,603,015	2,659,737		129,603	134,098		4,526,453	3,115,018	7,641,471
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	3,869,401	5,480,028		1,613,199	2,434,211		13,396,839	5,755,399	19,152,238
Actual Expenditures Except End Bal (pg 12, line 259) *	3	3,840,334	5,396,965		1,629,278	730,158		11,596,735	5,640,013	17,236,748
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	1,632,082	2,742,800		113,524	1,838,151	0	6,326,557	3,230,404	9,556,961
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2008										
Beginning Fund Balance	5	1,632,082	2,742,800	0	113,524	1,838,151	0	6,326,557	3,230,404	9,556,961
Re-Est Revenues	6	3,940,201	5,820,876	596,904	2,730,784	7,364,485	0	20,453,250	6,193,897	26,647,147
Re-Est Expenditures	7	4,155,481	5,848,221	602,284	2,768,354	6,482,543	0	19,856,883	6,839,682	26,696,565
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	1,416,802	2,715,455	-5,380	75,954	2,720,093	0	6,922,924	2,584,619	9,507,543
(3)										
** Budget FY 2009										
Beginning Fund Balance	10	1,416,802	2,715,455	-5,380	75,954	2,720,093	0	6,922,924	2,584,619	9,507,543
Revenues	11	4,055,481	4,376,288	560,289	1,351,353	2,692,050	0	13,035,461	12,158,596	25,194,057
Expenditures	12	4,057,965	4,746,893	580,777	1,427,307	4,358,964	0	15,171,906	11,893,915	27,065,821
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	1,414,318	2,344,850	-25,868	0	1,053,179	0	4,786,479	2,849,300	7,635,779

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2007

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

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED AS OF	ACTUAL 2007
Annual Payments for All Bonds Paid with TIF Revenues including interest to term	1,836,774
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	588,774
TOTAL OUTSTANDING TIF INDEBTEDNESS	2,425,548

TIF Revenues are those moneys paid from the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2009	RE-ESTIMATED 2008	ACTUAL 2007
ENTITY NAME				
1	Wal-Mart	175,000	175,000	0
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	* TOTAL Rebates or Payments to Entities	175,000	175,000	0

* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2009

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 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,490,390							1,490,390	1,452,165	1,369,491
Jail	2								0	0	0
Emergency Management	3	20,624							20,624	12,937	9,530
Flood Control	4								0	0	0
Fire Department	5	683,824							683,824	915,729	628,598
Ambulance	6								0	0	0
Building Inspections	7	64,995							64,995	87,809	67,292
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	30,000							30,000	30,000	30,000
Other Public Safety	10	103,589							103,589	100,001	102,777
TOTAL (lines 1 - 10)	11	2,393,422	0	0			0		2,393,422	2,598,641	2,207,688
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	20,000	916,442						936,442	936,625	734,539
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	96,850	55,150						152,000	153,500	125,738
Traffic Control and Safety	15		32,644						32,644	42,705	23,752
Snow Removal	16		65,984						65,984	86,245	57,741
Highway Engineering	17								0	0	0
Street Cleaning	18		33,742						33,742	33,702	28,340
Airport	19								0	0	0
Garbage	20								0	0	0
Other Public Works	21								0	52,873	81,020
TOTAL (lines 12 - 21)	22	116,850	1,103,962	0			0		1,220,812	1,305,650	1,051,130
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	542,530	136,958						679,488	666,233	663,865
Museum, Band and Theater	32	21,735							21,735	25,310	15,688
Parks	33	141,066							141,066	147,532	124,958
Recreation	34	106,933	122,000						228,933	109,426	214,706
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	1,500							1,500	123,500	1,655
TOTAL (lines 31 - 37)	38	813,764	258,958	0			0		1,072,722	1,072,001	1,020,872

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2009	RE-ESTIMATED 2008	ACTUAL 2007
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	8,892	12,371
Economic Development	40	32,500		16,216					48,716	57,716	32,302
Housing and Urban Renewal	41	98,000	1,375,635						1,473,635	1,616,480	1,723,914
Planning & Zoning	42	1,265							1,265	900	892
Other Com & Econ Development	43		1,013,000						1,013,000	1,013,000	925,570
REBATES & PYMTS from TIF DEBT page	44			175,000					175,000	175,000	0
TOTAL (lines 39 - 44)	45	131,765	2,388,635	191,216			0		2,711,616	2,871,988	2,695,049
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	190,027							190,027	195,436	168,496
Clerk, Treasurer, & Finance Adm.	47	203,349							203,349	195,966	187,390
Elections	48								0	6,000	5,751
Legal Services & City Attorney	49	71,056							71,056	68,676	74,661
City Hall & General Buildings	50	33,373							33,373	31,524	30,492
Tort Liability	51	82,505							82,505	75,000	74,184
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	580,310	0	0			0		580,310	572,602	540,974
DEBT SERVICE											
Gov Capital Projects	55				1,427,307				1,427,307	2,768,354	1,629,278
TIF Capital Projects	56					3,238,050			3,238,050	3,331,679	479,295
TOTAL CAPITAL PROJECTS	57		0	0		3,238,050	0		3,238,050	3,331,679	479,295
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	4,036,111	3,751,555	191,216	1,427,307	3,238,050	0		12,644,239	14,520,915	9,624,286
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							1,301,601	1,301,601	1,577,914	1,415,173
Sewer Utility	60							891,990	891,990	927,683	848,284
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							86,725	86,725	128,012	90,418
Landfill/Garbage	64							0	0	0	0
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							217,000	217,000	113,363	49,480
Other Business Type (city hosp., ISF, parking, etc.)	69							239,774	239,774	245,154	227,825
Enterprise DEBT SERVICE	70							1,340,820	1,340,820	801,210	781,581
Enterprise CAPITAL PROJECTS	71							5,708,180	5,708,180	1,245,034	499,400
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							9,786,090	9,786,090	5,038,370	3,912,161
TOTAL ALL EXPENDITURES (lines 58+74)	74	4,036,111	3,751,555	191,216	1,427,307	3,238,050	0	9,786,090	22,430,329	19,559,285	13,536,447
Regular Transfers Out	75	21,854	995,338			1,120,914		2,107,825	4,245,931	6,609,267	3,700,301
Internal TIF Loan / Repayment Transfers Out	76			389,561					389,561	528,013	0
Total ALL Transfers Out	77	21,854	995,338	389,561	0	1,120,914	0	2,107,825	4,635,492	7,137,280	3,700,301
Total Expenditures & Fund Transfers Out (lines 75+78)	78	4,057,965	4,746,893	580,777	1,427,307	4,358,964	0	11,893,915	27,065,821	26,696,565	17,236,748
Continuing Appropriation	79					0		0	0	0	0
Ending Fund Balance June 30	80	1,414,318	2,344,850	-25,868	0	1,053,179	0	2,849,300	7,635,779	9,507,543	9,556,961

* 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.

REVENUES DETAIL
Fiscal Year Ending

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	2,267,480	910,378		924,058	0			4,101,916	3,947,051	3,884,082
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,267,480	910,378		924,058	0			4,101,916	3,947,051	3,884,082
Delinquent Property Taxes	4								0	0	1,137
TIF Revenues	5			560,289					560,289	471,759	465,025
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	84,567	34,021		32,734	0			151,322	152,431	157,259
Utility franchise tax	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10	1,500							1,500	1,894	3,453
Hotel/Motel Taxes	11		122,000						122,000	122,000	87,162
Other Local Option Taxes *	12		1,013,000						1,013,000	1,013,000	925,571
Subtotal - Other City Taxes (lines 6 thru 12)	13	86,067	1,169,021		32,734	0			1,287,822	1,289,325	1,173,445
Licenses & Permits	14	217,250							217,250	217,300	229,410
Use of Money & Property	15	60,200	58,750		5,000	4,000		290,326	418,276	542,096	640,773
Intergovernmental:											
Federal Grants & Reimbursements	16		970,303			1,563,136			2,533,439	2,914,928	1,256,235
Road Use Taxes	17		940,352						940,352	930,419	919,756
Other State Grants & Reimbursements	18	7,500							7,500	323,250	84,906
Local Grants & Reimbursements	19	170,235							170,235	175,138	156,880
Subtotal - Intergovernmental (lines 16 thru 19)	20	177,735	1,910,655	0	0	1,563,136		0	3,651,526	4,343,735	2,417,777
Charges for Fees & Service:											
Water Utility	21							1,604,814	1,604,814	1,401,399	1,398,379
Sewer Utility	22							1,499,500	1,499,500	1,512,000	1,506,596
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							0	0	0	0
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							217,000	217,000	155,000	0
Other Fees & Charges for Service	33	155,100	6,897					206,700	368,697	375,832	341,895
Subtotal - Charges for Service (lines 21 thru 33)	34	155,100	6,897		0	0	0	3,528,014	3,690,011	3,444,231	3,246,870
Special Assessments	35								0	10,065	10,604
Miscellaneous	36	70,370	315,674					13,751	399,795	783,332	575,489
Other Financing Sources:											
Regular Operating Transfers In	37	1,021,279	4,913			1,120,914		2,098,825	4,245,931	6,609,267	3,700,301
Internal TIF Loan Transfers In	38				389,561				389,561	528,013	0
Subtotal ALL Operating Transfers In	39	1,021,279	4,913	0	389,561	1,120,914	0	2,098,825	4,635,492	7,137,280	3,700,301
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							6,227,680	6,227,680	4,075,000	2,654,320
Proceeds of Capital Asset Sales	41					4,000			4,000	385,973	153,005
Subtotal-Other Financing Sources (lines 38 thru 40)	42	1,021,279	4,913	0	389,561	1,124,914	0	8,326,505	10,867,172	11,598,253	6,507,626
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	4,055,481	4,376,288	560,289	1,351,353	2,692,050	0	12,158,596	25,194,057	26,647,147	19,152,238
Beginning Fund Balance July 1	44	1,416,802	2,715,455	-5,380	75,954	2,720,093	0	2,584,619	9,507,543	9,556,961	7,641,471
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	5,472,283	7,091,743	554,909	1,427,307	5,412,143	0	14,743,215	34,701,600	36,204,108	26,793,709

CITY OF

Oskaloosa

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2009

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	2,267,480	910,378		924,058	0			4,101,916	3,947,051	3,884,082
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	2,267,480	910,378		924,058	0			4,101,916	3,947,051	3,884,082
Delinquent Property Taxes	4	0	0		0	0			0	0	1,137
TIF Revenues	5			560,289					560,289	471,759	465,025
Other City Taxes	6	86,067	1,169,021		32,734	0			1,287,822	1,289,325	1,173,445
Licenses & Permits	7	217,250	0					0	217,250	217,300	229,410
Use of Money and Property	8	60,200	58,750	0	5,000	4,000	0	290,326	418,276	542,096	640,773
Intergovernmental	9	177,735	1,910,655	0	0	1,563,136		0	3,651,526	4,343,735	2,417,777
Charges for Fees & Service	10	155,100	6,897		0	0	0	3,528,014	3,690,011	3,444,231	3,246,870
Special Assessments	11	0	0		0	0		0	0	10,065	10,604
Miscellaneous	12	70,370	315,674		0	0		0	399,795	783,332	575,489
Sub-Total Revenues	13	3,034,202	4,371,375	560,289	961,792	1,567,136	0	3,832,091	14,326,885	15,048,894	12,644,612
Other Financing Sources:											
Total Transfers In	14	1,021,279	4,913	0	389,561	1,120,914	0	2,098,825	4,635,492	7,137,280	3,700,301
Proceeds of Debt	15	0	0	0	0	0		6,227,680	6,227,680	4,075,000	2,654,320
Proceeds of Capital Asset Sales	16	0	0	0	0	4,000	0	0	4,000	385,973	153,005
Total Revenues and Other Sources	17	4,055,481	4,376,288	560,289	1,351,353	2,692,050	0	12,158,596	25,194,057	26,647,147	19,152,238
Expenditures & Other Financing Uses											
Public Safety	18	2,393,422	0	0			0		2,393,422	2,598,641	2,207,688
Public Works	19	116,850	1,103,962	0			0		1,220,812	1,305,650	1,051,130
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	813,764	258,958	0			0		1,072,722	1,072,001	1,020,872
Community and Economic Development	22	131,765	2,388,635	191,216			0		2,711,616	2,871,988	2,695,049
General Government	23	580,310	0	0			0		580,310	572,602	540,974
Debt Service	24	0	0	0	1,427,307		0		1,427,307	2,768,354	1,629,278
Capital Projects	25	0	0	0		3,238,050	0		3,238,050	3,331,679	479,295
Total Government Activities Expenditures	26	4,036,111	3,751,555	191,216	1,427,307	3,238,050	0		12,644,239	14,520,915	9,624,286
Business Type Proprietary: Enterprise & ISF	27							9,786,090	9,786,090	5,038,370	3,912,161
Total Gov & Bus Type Expenditures	28	4,036,111	3,751,555	191,216	1,427,307	3,238,050	0	9,786,090	22,430,329	19,559,285	13,536,447
Total Transfers Out	29	21,854	995,338	389,561	0	1,120,914	0	2,107,825	4,635,492	7,137,280	3,700,301
Total ALL Expenditures/Fund Transfers Out	30	4,057,965	4,746,893	580,777	1,427,307	4,358,964	0	11,893,915	27,065,821	26,696,565	17,236,748
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-2,484	-370,605	-20,488	-75,954	-1,666,914	0	264,681	-1,871,764	-49,418	1,915,490
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	1,416,802	2,715,455	-5,380	75,954	2,720,093	0	2,584,619	9,507,543	9,556,961	7,641,471
Ending Fund Balance June 30	35	1,414,318	2,344,850	-25,868	0	1,053,179	0	2,849,300	7,635,779	9,507,543	9,556,961

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

Fiscal Year
2009

City Name: Oskaloosa

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2009 (D)	Interest Due FY 2009 +(E)	Bond Reg & Other Fees Due FY 2009 +(F)	Total Obligation Due FY 2009 =(G)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(1)	West Area Wqater & Sewer, Industrial Park Street	740,000	September 1997	75,000	17,105	400	92,505	82,329	10,176
(2)	World Food Park Improvements, Ind. Park & 15th Ave. Streets	1,115,000	December 1999	80,000	37,033	400	117,433	116,259	1,174
(3)	Refunding	1,015,000	January 2002	165,000	9,075	400	174,475	174,475	0
(4)	Refunding, Frankel Building, City Hall Improvements	1,505,000	February 2003	210,000	17,595	400	227,995	16,498	211,497
(5)	Pool Renovation	1,600,000	September 2004	180,000	49,470	400	229,870		229,870
(6)	Equipment & Housing	640,000	September 2004	70,000	16,750	400	87,150		87,150
(7)	Downtown Streetscape, Ind. Park Street, RR Crossings	1,955,000	December 2006	155,000	71,588	400	226,988		226,988
(8)	Golf Equipment	99,139	July 2005	20,918	1,215		22,133	22,133	0
(9)	Golf Carts	62,805	August 2005	5,784	2,568		8,352	8,352	0
(10)	Sanitary Sewer Improvements	1,515,000	March 1994	85,000	20,460	341	105,801	105,801	0
(11)	Sanitary Sewer Improvements	2,671,000	February 1996	144,000	43,800	730	188,530	188,530	0
(12)	Sanitary Sewer Improvements	4,017,000	December 2002	168,000	101,760	8,480	278,240	278,240	0
(13)	Sanitary Sewer Improvements	1,585,000	November 2002	170,000	27,940	400	198,340	198,340	0
(14)	Projected Interest Income						0	5,000	-5,000
(15)	Projected Beginning Fund Balance						0	75,954	-75,954
(16)	POST CERTIFICATION OF DEBT				270,891		270,891		270,891
(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			1,528,702	687,250	12,751	2,228,703	1,271,911	956,792

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

Fiscal Year

2009

City Name: Oskaloosa

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2009	Interest Due FY 2009	Bond Reg/Other Fees Due FY 2009	Total Obligation Due FY 2009	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy #NAME?
(A)	(B)	(C)	(D)	+ (E)	+ (F)	= (G)	- (H)	
(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
			1,528,702	687,250	12,751	2,228,703	1,271,911	956,792

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2008 - ENDING JUNE 30, 2009

City of **Oskaloosa** , Iowa

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

on **March 3, 2008** 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 \$ **15.25909**

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 Officer's NAME

		Budget FY 2009	Re-estimated FY 2008	Actual FY 2007
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	4,101,916	3,947,051	3,884,082
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	4,101,916	3,947,051	3,884,082
Delinquent Property Taxes	4	0	0	1,137
TIF Revenues	5	560,289	471,759	465,025
Other City Taxes	6	1,287,822	1,289,325	1,173,445
Licenses & Permits	7	217,250	217,300	229,410
Use of Money and Property	8	418,276	542,096	640,773
Intergovernmental	9	3,651,526	4,343,735	2,417,777
Charges for Fees & Service	10	3,690,011	3,444,231	3,246,870
Special Assessments	11	0	10,065	10,604
Miscellaneous	12	399,795	783,332	575,489
Other Financing Sources	13	10,867,172	11,598,253	6,507,626
Total Revenues and Other Sources	14	25,194,057	26,647,147	19,152,238
Expenditures & Other Financing Uses				
Public Safety	15	2,393,422	2,598,641	2,207,688
Public Works	16	1,220,812	1,305,650	1,051,130
Health and Social Services	17	0	0	0
Culture and Recreation	18	1,072,722	1,072,001	1,020,872
Community and Economic Development	19	2,711,616	2,871,988	2,695,049
General Government	20	580,310	572,602	540,974
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Business Type / Enterprises	24	9,786,090	5,038,370	3,912,161
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Transfers Out	26	4,635,492	7,137,280	3,700,301
Total ALL Expenditures/Transfers Out	27	27,065,821	26,696,565	17,236,748
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Continuing Appropriation	29	0	0	
Beginning Fund Balance July 1	30	9,507,543	9,556,961	7,641,471
Ending Fund Balance June 30	31	7,635,779	9,507,543	9,556,961