

62-590

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: Oskaloosa County Name: MAHASKA Date Budget Adopted: 03/04/13
(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.

641-673-9431

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	330,304,229	2b	Without Gas & Electric	320,588,635	11,463
Debt Service Value	3a		333,904,229	3b		324,188,635	
Ag Land	4a		1,323,741				

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	2,675,464	2,596,768	8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	126,131	122,420	0.38186
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0.00000
-384		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	16,399	15,917	0.04965
12(2)	0.81000	Memorial Building		0	0.00000
12(3)	0.13500	Symphony Orchestra		0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted	County Bridge		0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375	Aid to a Transit Company		0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000	City Emergency Medical District		0	0.00000
12(21)	0.27000	Support Public Library		0	0.00000
28E.22	1.50000	Unified Law Enforcement		0	0.00000
Total General Fund Regular Levies (5 thru 24)			2,817,994	2,735,105	
384.1	3.00375	Ag Land	3,976	3,976	3.00375
Total General Fund Tax Levies (25 + 26)			2,821,970	2,739,081	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	26,077	25,310	0.07895
384.6	Amt Nec	Police & Fire Retirement	388,135	376,718	1.17508
	Amt Nec	FICA & IPERS (if general fund at levy limit)	125,417	121,728	0.37970
Rules	Amt Nec	Other Employee Benefits	538,836	522,987	1.63133
Total Employee Benefit Levies (29,30,31)			1,052,388	1,021,434	3.18612
Sub Total Special Revenue Levies (28+32)			1,078,465	1,046,744	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)			0	0.00000
	SSMID 2 (A)			0	0.00000
	SSMID 3 (A)			0	0.00000
	SSMID 4 (A)			0	0.00000
	SSMID 5 (A)			0	0.00000
	SSMID 6 (A)			0	0.00000
	SSMID 7 (A)			0	0.00000
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			1,078,465	1,046,744	
384.4	Amt Nec	Debt Service Levy 76.10(6)	735,732	714,324	2.20342
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			4,636,167	4,500,149	14.00000

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 **Oskaloosa**

(1) *Annual Report FY 2012		General	Special Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Total Government	Proprietary	Grand Total
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	2,052,625	2,826,871	4,697	271,560	1,395,765		6,551,518	3,664,393	10,215,911
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	5,359,605	4,619,035	195,200	1,010,665	1,430,117		12,614,622	7,145,320	19,759,942
Actual Expenditures Except End Bal (pg 12, line 259) *	3	4,270,435	4,584,122	196,622	1,024,486	1,620,330		11,695,995	6,771,551	18,467,546
Ending Fund Balance June 30 (pg 12, line 270) *	4	3,141,795	2,861,784	3,275	257,739	1,205,552	0	7,470,145	4,038,162	11,508,307
(2) ** Re-Estimated FY 2013		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	3,141,795	2,861,784	3,275	257,739	1,205,552	0	7,470,145	4,038,162	11,508,307
Re-Est Revenues	6	5,734,315	3,505,529	112,610	866,841	2,053,003	0	12,272,298	7,086,559	19,358,857
Re-Est Expenditures	7	5,900,890	3,964,568	115,259	931,394	3,245,465	0	14,157,576	7,769,123	21,926,699
Ending Fund Balance	8	2,975,220	2,402,745	626	193,186	13,090	0	5,584,867	3,355,598	8,940,465
(3) ** Budget FY 2014		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	9	2,975,220	2,402,745	626	193,186	13,090	0	5,584,867	3,355,598	8,940,465
Revenues	10	5,877,079	3,554,859	121,207	861,765	1,575,772	0	11,990,682	6,970,387	18,961,069
Expenditures	11	6,648,232	3,877,505	121,833	935,564	1,588,862	0	13,171,996	7,311,317	20,483,313
Ending Fund Balance	12	2,204,067	2,080,099	0	119,387	0	0	4,403,553	3,014,668	7,418,221

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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

CITY OF Oskaloosa

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 for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,735,341	20,000						1,755,341	1,767,310	1,625,159
Jail	2								0	0	0
Emergency Management	3	7,806							7,806	7,779	53,813
Flood Control	4								0	0	0
Fire Department	5	844,994	91,000						935,994	720,496	664,380
Ambulance	6								0	0	0
Building Inspections	7	115,966							115,966	132,585	64,172
Miscellaneous Protective Services	8	137,203							137,203	135,475	117,984
Animal Control	9	93,000							93,000	43,000	55,000
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	2,934,310	111,000	0			0		3,045,310	2,806,645	2,580,508
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	55,000	1,031,942						1,086,942	1,116,224	918,111
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	99,000	45,150						144,150	140,250	143,490
Traffic Control and Safety	15		32,956						32,956	67,914	25,175
Snow Removal	16		88,913						88,913	87,298	48,810
Highway Engineering	17								0	0	0
Street Cleaning	18		41,180						41,180	39,105	35,942
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	4,721
TOTAL (lines 12 - 21)	22	154,000	1,240,141	0			0		1,394,141	1,450,791	1,176,249
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	561,302	104,122						665,424	720,786	658,020
Museum, Band and Theater	32	22,311							22,311	26,799	19,908
Parks	33	164,554	4,712						169,266	167,571	99,059
Recreation	34	126,044	115,000						241,044	254,334	202,933
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	1,500
TOTAL (lines 31 - 37)	38	874,211	223,834	0			0		1,098,045	1,169,490	981,420

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40	32,500	1,020,625						1,053,125	1,083,171	1,102,448
Housing and Urban Renewal	41	1,275	129,530						130,805	147,951	1,112,008
Planning & Zoning	42	1,250							1,250	1,250	422
Other Com & Econ Development	43								0	0	0
TOTAL (lines 39 - 44)	45	35,025	1,150,155	0			0		1,185,180	1,232,372	2,214,878
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	456,543							456,543	521,286	226,752
Clerk, Treasurer, & Finance Adm.	47	273,833							273,833	260,074	248,352
Elections	48	7,500							7,500	0	5,170
Legal Services & City Attorney	49	88,900							88,900	90,450	56,522
City Hall & General Buildings	50	136,859							136,859	65,802	86,502
Tort Liability	51	86,430							86,430	82,314	77,263
Other General Government	52								0	0	2,000
TOTAL (lines 46 - 52)	53	1,050,065	0	0			0		1,050,065	1,019,926	702,561
DEBT SERVICE											
Gov Capital Projects	55				935,564				935,564	931,394	1,024,486
TIF Capital Projects	56					1,588,862			1,588,862	2,409,115	1,045,957
TOTAL CAPITAL PROJECTS	57	0	0	0		1,588,862	0		1,588,862	2,409,115	1,045,957
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	5,047,611	2,725,130	0	935,564	1,588,862	0		10,297,167	11,019,733	9,726,059
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							1,822,009	1,822,009	2,159,808	1,605,564
Sewer Utility	60							1,137,691	1,137,691	1,340,863	815,299
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							151,106	151,106	150,039	150,884
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							262,299	262,299	245,468	79,632
Other Business Type (city hosp., ISF, parking, etc.)	69							31,019	31,019	30,736	100,044
Enterprise DEBT SERVICE	70							936,412	936,412	936,636	1,110,923
Enterprise CAPITAL PROJECTS	71							828,470	828,470	111,806	644,056
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							5,169,006	5,169,006	4,975,356	4,506,402
TOTAL ALL EXPENDITURES (lines 58+74)	74	5,047,611	2,725,130	0	935,564	1,588,862	0	5,169,006	15,466,173	15,995,089	14,232,461
Regular Transfers Out	75	1,600,621	1,152,375					2,142,311	4,895,307	5,816,351	4,038,463
Internal TIF Loan / Repayment Transfers Out	76			121,833					121,833	115,259	196,622
Total ALL Transfers Out	77	1,600,621	1,152,375	121,833	0	0	0	2,142,311	5,017,140	5,931,610	4,235,085
Total Expenditures & Fund Transfers Out (lines 75+78)	78	6,648,232	3,877,505	121,833	935,564	1,588,862	0	7,311,317	20,483,313	21,926,699	18,467,546
Ending Fund Balance June 30	79	2,204,067	2,080,099	0	119,387	0	0	3,014,668	7,418,221	8,940,465	11,508,307

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	2,739,081	1,046,744		714,324	0			4,500,149	4,366,797	4,514,541
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,739,081	1,046,744		714,324	0			4,500,149	4,366,797	4,514,541
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			121,207					121,207	112,606	194,310
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	82,889	31,721		21,408	0			136,018	137,495	147,533
Utility franchise tax (Iowa Code Chapter 364.2)	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	1,500	3,105
Hotel/Motel Taxes	11		115,000						115,000	115,000	94,556
Other Local Option Taxes	12		1,004,409						1,004,409	1,034,455	1,055,033
Subtotal - Other City Taxes (lines 6 thru 12)	13	84,389	1,151,130		21,408	0			1,256,927	1,288,450	1,300,227
Licenses & Permits	14	619,774							619,774	621,437	454,865
Use of Money & Property	15	9,550	65,200		4,200	4,000		237,243	320,193	323,557	376,610
Intergovernmental:											
Federal Grants & Reimbursements	16		86,450					187,200	273,650	210,784	2,078,920
Road Use Taxes	17		1,080,469						1,080,469	1,060,328	1,090,516
Other State Grants & Reimbursements	18	6,500						295,000	301,500	6,500	38,542
Local Grants & Reimbursements	19	203,955							203,955	192,132	187,921
Subtotal - Intergovernmental (lines 16 thru 19)	20	210,455	1,166,919	0	0	0		482,200	1,859,574	1,469,744	3,395,899
Charges for Fees & Service:											
Water Utility	21							2,089,227	2,089,227	2,046,495	1,990,213
Sewer Utility	22							1,780,606	1,780,606	1,721,349	1,660,526
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							225,000	225,000	225,000	224,928
Other Fees & Charges for Service	33	144,700	2,100						146,800	154,478	194,680
Subtotal - Charges for Service (lines 21 thru 33)	34	144,700	2,100		0	0		4,094,833	4,241,633	4,147,322	4,070,347
Special Assessments	35								0	25,881	20,394
Miscellaneous	36	890,456	118,216					13,800	1,022,472	1,068,534	995,739
Other Financing Sources:											
Regular Operating Transfers In	37	1,178,674	4,550			1,569,772		2,142,311	4,895,307	5,816,351	4,038,463
Internal TIF Loan Transfers In	38				121,833				121,833	115,259	196,622
Subtotal ALL Operating Transfers In	39	1,178,674	4,550	0	121,833	1,569,772	0	2,142,311	5,017,140	5,931,610	4,235,085
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	55,492
Proceeds of Capital Asset Sales	41					2,000			2,000	2,919	146,433
Subtotal-Other Financing Sources (lines 38 thru 40)	42	1,178,674	4,550	0	121,833	1,571,772	0	2,142,311	5,019,140	5,934,529	4,437,010
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	5,877,079	3,554,859	121,207	861,765	1,575,772	0	6,970,387	18,961,069	19,358,857	19,759,942
Beginning Fund Balance July 1	44	2,975,220	2,402,745	626	193,186	13,090	0	3,355,598	8,940,465	11,508,307	10,215,911
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	8,852,299	5,957,604	121,833	1,054,951	1,588,862	0	10,325,985	27,901,534	30,867,164	29,975,853

CITY OF

Oskaloosa

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
Revenues & Other Financing Sources											
Taxes Levied on Property	1	2,739,081	1,046,744		714,324	0			4,500,149	4,366,797	4,514,541
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	2,739,081	1,046,744		714,324	0			4,500,149	4,366,797	4,514,541
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			121,207					121,207	112,606	194,310
Other City Taxes	6	84,389	1,151,130		21,408	0			1,256,927	1,288,450	1,300,227
Licenses & Permits	7	619,774	0					0	619,774	621,437	454,865
Use of Money and Property	8	9,550	65,200	0	4,200	4,000	0	237,243	320,193	323,557	376,610
Intergovernmental	9	210,455	1,166,919	0	0	0		482,200	1,859,574	1,469,744	3,395,899
Charges for Fees & Service	10	144,700	2,100		0	0	0	4,094,833	4,241,633	4,147,322	4,070,347
Special Assessments	11	0	0		0	0		0	0	25,881	20,394
Miscellaneous	12	890,456	118,216		0	0	0	13,800	1,022,472	1,068,534	995,739
Sub-Total Revenues	13	4,698,405	3,550,309	121,207	739,932	4,000	0	4,828,076	13,941,929	13,424,328	15,322,932
Other Financing Sources:											
Total Transfers In	14	1,178,674	4,550	0	121,833	1,569,772	0	2,142,311	5,017,140	5,931,610	4,235,085
Proceeds of Debt	15	0	0	0	0	0		0	0	0	55,492
Proceeds of Capital Asset Sales	16	0	0	0	0	2,000	0	0	2,000	2,919	146,433
Total Revenues and Other Sources	17	5,877,079	3,554,859	121,207	861,765	1,575,772	0	6,970,387	18,961,069	19,358,857	19,759,942
Expenditures & Other Financing Uses											
Public Safety	18	2,934,310	111,000	0			0		3,045,310	2,806,645	2,580,508
Public Works	19	154,000	1,240,141	0			0		1,394,141	1,450,791	1,176,249
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	874,211	223,834	0			0		1,098,045	1,169,490	981,420
Community and Economic Development	22	35,025	1,150,155	0			0		1,185,180	1,232,372	2,214,878
General Government	23	1,050,065	0	0			0		1,050,065	1,019,926	702,561
Debt Service	24	0	0	0	935,564		0		935,564	931,394	1,024,486
Capital Projects	25	0	0	0		1,588,862	0		1,588,862	2,409,115	1,045,957
Total Government Activities Expenditures	26	5,047,611	2,725,130	0	935,564	1,588,862	0		10,297,167	11,019,733	9,726,059
Business Type Proprietary: Enterprise & ISF	27							5,169,006	5,169,006	4,975,356	4,506,402
Total Gov & Bus Type Expenditures	28	5,047,611	2,725,130	0	935,564	1,588,862	0	5,169,006	15,466,173	15,995,089	14,232,461
Total Transfers Out	29	1,600,621	1,152,375	121,833	0	0	0	2,142,311	5,017,140	5,931,610	4,235,085
Total ALL Expenditures/Fund Transfers Out	30	6,648,232	3,877,505	121,833	935,564	1,588,862	0	7,311,317	20,483,313	21,926,699	18,467,546
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-771,153	-322,646	-626	-73,799	-13,090	0	-340,930	-1,522,244	-2,567,842	1,292,396
Beginning Fund Balance July 1	33	2,975,220	2,402,745	626	193,186	13,090	0	3,355,598	8,940,465	11,508,307	10,215,911
Ending Fund Balance June 30	34	2,204,067	2,080,099	0	119,387	0	0	3,014,668	7,418,221	8,940,465	11,508,307

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

City Name: Oskaloosa

Fiscal Year
2014

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1	Downtown Streetscape, Ind. Park Street RR Crossing	1,955,000	December 2006	190,000	40,138	500	230,638		230,638
-2	Street Improvements and Equipment	3,000,000	May 2008	175,000	85,028	500	260,528		260,528
-3	Refund, Frankel Building, City Hall Improvements	1,065,000	April 2008	115,000	7,698	500	123,198	121,832	1,366
-4	Refinance	1,405,000	April 2010	310,000	10,700	500	321,200		321,200
-5	Projected Debt Service Fund Balance 7/1/2014						0	78,000	-78,000
-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			790,000	143,564	2,000	935,564	199,832	735,732

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

Fiscal Year

City Name: Oskaloosa

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

2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-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
			790,000	143,564	2,000	935,564	199,832	735,732

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

City of **Oskaloosa** , Iowa

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

on 03/04/2013 at 6:00 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 \$ 14.00000

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

Amy Miller
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	4,500,149	4,366,797	4,514,541
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	4,500,149	4,366,797	4,514,541
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	121,207	112,606	194,310
Other City Taxes	6	1,256,927	1,288,450	1,300,227
Licenses & Permits	7	619,774	621,437	454,865
Use of Money and Property	8	320,193	323,557	376,610
Intergovernmental	9	1,859,574	1,469,744	3,395,899
Charges for Fees & Service	10	4,241,633	4,147,322	4,070,347
Special Assessments	11	0	25,881	20,394
Miscellaneous	12	1,022,472	1,068,534	995,739
Other Financing Sources	13	5,019,140	5,934,529	4,437,010
Total Revenues and Other Sources	14	18,961,069	19,358,857	19,759,942
Expenditures & Other Financing Uses				
Public Safety	15	3,045,310	2,806,645	2,580,508
Public Works	16	1,394,141	1,450,791	1,176,249
Health and Social Services	17	0	0	0
Culture and Recreation	18	1,098,045	1,169,490	981,420
Community and Economic Development	19	1,185,180	1,232,372	2,214,878
General Government	20	1,050,065	1,019,926	702,561
Debt Service	21	935,564	931,394	1,024,486
Capital Projects	22	1,588,862	2,409,115	1,045,957
Total Government Activities Expenditures	23	10,297,167	11,019,733	9,726,059
Business Type / Enterprises	24	5,169,006	4,975,356	4,506,402
Total ALL Expenditures	25	15,466,173	15,995,089	14,232,461
Transfers Out	26	5,017,140	5,931,610	4,235,085
Total ALL Expenditures/Transfers Out	27	20,483,313	21,926,699	18,467,546
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-1,522,244	-2,567,842	1,292,396
Beginning Fund Balance July 1	29	8,940,465	11,508,307	10,215,911
Ending Fund Balance June 30	30	7,418,221	8,940,465	11,508,307

RECEIVED

62-590

MAR 10 2014

IOWA DEPT. OF MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of MAHASKA County, Iowa:

The City Council of Oskaloosa in said County/Countries met on March 3, 2014 at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. thereupon, the following resolution was introduced.

RESOLUTION No. 14-03-16

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE: 2014 (AS AMENDED LAST ON March 4, 2013)

Be it Resolved by the Council of the City of Oskaloosa February 18, 2014

Section 1. Following notice published and the public hearing held, March 3, 2014 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

Table with 4 columns: Description, Total Budget as certified or last amended, Current Amendment, Total Budget after Current Amendment. Rows include Revenues & Other Financing Sources, Expenditures & Other Financing Uses, and Ending Fund Balance June 30.

Passed this 3rd day of March, 2014

Signature of Amy L. Miller, City Clerk/Finance Officer

Signature of David Kruffelott, Mayor

RECEIVED

MAY 08 2014

62-590
FILED

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of MAHASKA County, Iowa: 2014 MAY 7 PM 3:34

The City Council of Oskaloosa in said County/Countries met on March 3, 2014, at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. thereupon, the following resolution was introduced.

RESOLUTION No. 14-03-16

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE: 2014
(AS AMENDED LAST ON March 4, 2013 .)

Be it Resolved by the Council of the City of Oskaloosa

Section 1. Following notice published February 18, 2014

and the public hearing held, March 3, 2014 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

	Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Revenues & Other Financing Sources			
Taxes Levied on Property	4,500,149	0	4,500,149
Less: Uncollected Property Taxes-Levy Year	0	0	0
Net Current Property Taxes	4,500,149	0	4,500,149
Delinquent Property Taxes	0	0	0
TIF Revenues	121,207	-1	121,206
Other City Taxes	1,256,927	12,575	1,269,502
Licenses & Permits	619,774	-1,100	618,674
Use of Money and Property	320,193	-4,422	315,771
Intergovernmental	1,859,574	-78,412	1,781,162
Charges for Services	4,241,633	-69,600	4,172,033
Special Assessments	0	19,125	19,125
Miscellaneous	1,022,472	238,190	1,260,662
Other Financing Sources	5,019,140	-270,228	4,748,912
Total Revenues and Other Sources	18,961,069	-153,873	18,807,196
Expenditures & Other Financing Uses			
Public Safety	3,045,310	-106,769	2,938,541
Public Works	1,394,141	29,235	1,423,376
Health and Social Services	0	0	0
Culture and Recreation	1,098,045	124,927	1,222,972
Community and Economic Development	1,185,180	34,613	1,219,793
General Government	1,050,065	-39,651	1,010,414
Debt Service	935,564	0	935,564
Capital Projects	1,588,862	-61,193	1,527,669
Total Government Activities Expenditures	10,297,167	-18,838	10,278,329
Business Type / Enterprises	5,169,006	511,352	5,680,358
Total Gov Activities & Business Expenditures	15,466,173	492,514	15,958,687
Transfers Out	5,017,140	-351,441	4,665,699
Total Expenditures/Transfers Out	20,483,313	141,073	20,624,386
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year	-1,522,244	-294,946	-1,817,190
Continuing Appropriation	0	N/A	0
Beginning Fund Balance July 1	8,940,465	2,382,446	11,322,911
Ending Fund Balance June 30	7,418,221	2,087,500	9,505,721

Passed this 3rd day of March, 2014

Amy L. Miller
Signature

City Clerk/Finance Officer

David Kruffelott
Signature
Mayor