

# 62-590

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Oskaloosa County Name: MAHASKA Date Budget Adopted: 3/2/2015  
(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.

County Auditor Date Stamp		641-673-9431 <small>Telephone Number</small>	_____ <small>Signature</small>
<b>January 1, 2014 Property Valuations</b>			
		With Gas & Electric	Without Gas & Electric
Regular	2a	<b>337,152,034</b>	<b>327,348,957</b>
<b>DEBT SERVICE</b>	3a	<b>337,152,454</b>	<b>327,349,377</b>
Ag Land	4a	<b>1,224,562</b>	
			Last Official Census <b>11,463</b>

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	5 2,730,931	2,651,527	43 8.10000	
<b>Non-Voted Other Permissible Levies</b>						
12(8)	0.67500	Contract for use of Bridge	6	0	44 0	
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0	
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0	
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0	
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0	
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0	
12(17)	Amt Nec	Liability, property & self insurance costs	14 114,665	111,331	52 0.34010	
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0	
<b>Voted Other Permissible Levies</b>						
12(1)	0.13500	Instrumental/Vocal Music Groups	15 18,537	17,998	53 0.05498	
12(2)	0.81000	Memorial Building	16	0	54 0	
12(3)	0.13500	Symphony Orchestra	17	0	55 0	
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0	
12(5)	As Voted	County Bridge	19	0	57 0	
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0	
12(9)	0.03375	Aid to a Transit Company	21	0	59 0	
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0	
12(18)	1.00000	City Emergency Medical District	463	0	466 0	
12(20)	0.27000	Support Public Library	23	0	61 0	
28E.22	1.50000	Unified Law Enforcement	24	0	62 0	
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 2,864,133	2,780,856		
384.1	3.00375	Ag Land	26 3,678	3,678	63 3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>			27 2,867,811	2,784,534	<b>Do Not Add</b>	
<b>Special Revenue Levies</b>						
384.8	0.27000	Emergency (if general fund at levy limit)	28 91,031	88,384	64 0.27000	
384.6	Amt Nec	Police & Fire Retirement	29 368,207	357,501	1.09211	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 129,657	125,889	0.38457	
Rules	Amt Nec	Other Employee Benefits	31 456,187	442,923	1.35306	
<b>Total Employee Benefit Levies (29,30,31)</b>			32 954,051	926,313	2.82974	
<b>Sub Total Special Revenue Levies (28+32)</b>			33 1,045,082	1,014,697		
Valuation						
386	As Req		With Gas & Elec	Without Gas & Elec		
	SSMID 1	(A)	(B)	34 0	66 0	
	SSMID 2	(A)	(B)	35 0	67 0	
	SSMID 3	(A)	(B)	36 0	68 0	
	SSMID 4	(A)	(B)	37 0	69 0	
	SSMID 5	(A)	(B)	555 0	565 0	
	SSMID 6	(A)	(B)	556 0	566 0	
	SSMID 7	(A)	(B)	1177 0	0	
<b>Total SSMID</b>			38 0	0	<b>Do Not Add</b>	
<b>Total Special Revenue Levies</b>			39 1,045,082	1,014,697		
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 758,594	736,536	70 2.25000	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 0	0	71 0	
<b>Total Property Taxes (27+39+40+41)</b>			42 4,671,487	4,535,767	72 13.84482	

**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.

- The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published or posted amounts.
- Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

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)
<b>(1)</b>										
<b>*Annual Report FY 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	3,464,600	2,848,814	1,382	191,707	425,263	0	6,931,766	4,391,144	11,322,910
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	6,023,400	3,572,597	121,626	881,894	910,932	0	11,510,449	7,056,999	18,567,448
Actual Expenditures Except End Bal (pg 12, line 259) *	3	5,552,178	3,510,398	121,832	935,562	1,250,104	0	11,370,074	7,342,530	18,712,604
Ending Fund Balance June 30 (pg 12, line 261) *	4	3,935,822	2,911,013	1,176	138,039	86,091	0	7,072,141	4,105,613	11,177,754
<b>(2)</b>										
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	3,935,822	2,911,013	1,176	138,039	86,091	0	7,072,141	4,105,613	11,177,754
Re-Est Revenues	6	6,214,026	3,775,881	122,779	838,783	1,836,950	0	12,788,419	7,750,178	20,538,597
Re-Est Expenditures	7	7,607,174	4,246,657	123,518	862,471	1,870,230	0	14,710,050	8,094,298	22,804,348
Ending Fund Balance	8	2,542,674	2,440,237	437	114,351	52,811	0	5,150,510	3,761,493	8,912,003
<b>(3)</b>										
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	2,542,674	2,440,237	437	114,351	52,811	0	5,150,510	3,761,493	8,912,003
Revenues	10	6,519,793	3,863,697	13,011	1,449,963	9,110,351	0	20,956,815	7,673,194	28,630,009
Expenditures	11	6,594,373	4,214,316	13,430	1,449,427	9,105,741	0	21,377,287	9,419,167	30,796,454
Ending Fund Balance	12	2,468,094	2,089,618	18	114,887	57,421	0	4,730,038	2,015,520	6,745,558

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

\*\* 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**

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1,760,768	3,500						1,764,268	1,749,753	1,668,667
Jail	2								0	0	0
Emergency Management	3	7,805							7,805	3,804	6,437
Flood Control	4								0	0	0
Fire Department	5	840,826	201,800						1,042,626	972,360	860,332
Ambulance	6								0	0	0
Building Inspections	7	99,475							99,475	146,947	87,312
Miscellaneous Protective Services	8	157,519							157,519	156,957	137,203
Animal Control	9	73,000							73,000	73,000	43,000
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	2,939,393	205,300				0		3,144,693	3,102,821	2,802,951
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	55,000	1,091,417						1,146,417	1,183,841	995,074
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	94,000	45,150						139,150	139,150	127,600
Traffic Control and Safety	15		33,319						33,319	33,369	24,063
Snow Removal	16		79,873						79,873	80,075	83,362
Highway Engineering	17								0	0	0
Street Cleaning	18		41,755						41,755	41,864	30,380
Airport (if not Enterprise)	19	45,000							45,000	68,259	19,741
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21		200,000						200,000	155,000	0
TOTAL (lines 12 - 21)	22	194,000	1,491,514				0		1,685,514	1,701,558	1,280,220
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	570,847	118,150						688,997	685,104	614,593
Museum, Band and Theater	32	22,549							22,549	27,353	20,128
Parks	33	174,225	1,639						175,864	217,353	143,970
Recreation	34	138,033	105,000						243,033	289,148	205,029
Cemetery	35	50,000							50,000	100,000	50,000
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	955,654	224,789				0		1,180,443	1,318,958	1,033,720

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT. (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	0
Economic Development	40	40,000	1,011,129						1,051,129	1,097,804	1,063,888
Housing and Urban Renewal	41		128,471						128,471	199,042	96,900
Planning & Zoning	42	1,950							1,950	1,950	1,526
Other Com & Econ Development	43								0	0	0
	44										
<b>TOTAL (lines 39 - 44)</b>	45	41,950	1,139,600	0			0		1,181,550	1,298,796	1,162,314
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	430,854							430,854	386,461	337,544
Clerk, Treasurer, & Finance Adm.	47	290,839							290,839	284,695	263,044
Elections	48	9,000							9,000	0	8,856
Legal Services & City Attorney	49	79,600							79,600	114,600	76,027
City Hall & General Buildings	50	119,388							119,388	144,665	83,489
Tort Liability	51	86,120							86,120	82,019	79,359
Other General Government	52								0	0	2,557
<b>TOTAL (lines 46 - 52)</b>	53	1,015,801	0	0			0		1,015,801	1,012,440	850,876
<b>DEBT SERVICE</b>	54				1,449,427				1,449,427	862,471	935,562
Gov Capital Projects	55					5,316,141			5,316,141	1,870,230	1,250,104
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0		5,316,141	0		5,316,141	1,870,230	1,250,104
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)</b>	58	5,146,798	3,061,203	0	1,449,427	5,316,141	0		14,973,569	11,167,274	9,315,747
<b>BUSINESS TYPE ACTIVITIES Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							2,537,000	2,537,000	1,894,505	1,960,579
Sewer Utility	60							2,066,107	2,066,107	1,569,885	1,242,974
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							213,340	213,340	252,190	195,727
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							531,974	531,974	561,474	121,198
Other Business Type (city hosp., ISF, parking, etc.)	69							33,706	33,706	30,957	12,007
Enterprise DEBT SERVICE	70							851,242	851,242	901,470	895,173
Enterprise CAPITAL PROJECTS	71							150,000	150,000	326,116	715,339
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							6,383,369	6,383,369	5,536,597	5,142,997
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	5,146,798	3,061,203	0	1,449,427	5,316,141	0	6,383,369	21,356,938	16,703,871	14,458,744
Regular Transfers Out	75	1,447,575	1,153,113			3,789,600		3,035,798	9,426,086	5,976,959	4,132,028
Internal TIF Loan / Repayment Transfers Out	76			13,430					13,430	123,518	121,832
<b>Total ALL Transfers Out</b>	77	1,447,575	1,153,113	13,430	0	3,789,600	0	3,035,798	9,439,516	6,100,477	4,253,860
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	6,594,373	4,214,316	13,430	1,449,427	9,105,741	0	9,419,167	30,796,454	22,804,348	18,712,604
<b>Ending Fund Balance June 30</b>	79	2,468,094	2,089,618	18	114,887	57,421	0	2,015,520	6,745,558	8,912,003	11,177,754

\* 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.

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

REVENUES DETAIL  
Fiscal Year Ending 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	2,784,534	1,014,697		736,536	0			4,535,767	4,478,052	4,507,900
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,784,534	1,014,697		736,536	0			4,535,767	4,478,052	4,507,900
Delinquent Property Taxes	4								0	626	176
TIF Revenues	5			13,011					13,011	122,324	121,529
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	83,277	30,385		22,058	0			135,720	136,430	134,764
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	3,533
Hotel/Motel Taxes	11		105,000						105,000	105,000	93,949
Other Local Option Taxes	12		994,915						994,915	1,041,588	1,016,984
Subtotal - Other City Taxes (lines 6 thru 12)	13	84,777	1,130,300		22,058	0			1,237,135	1,284,518	1,249,230
Licenses & Permits	14	682,200							682,200	697,200	660,195
Use of Money & Property	15	7,080	55,775		800	3,600		239,069	306,324	313,058	328,701
Intergovernmental:											
Federal Grants & Reimbursements	16		391,710			719,784		45,000	1,156,494	525,517	131,619
Road Use Taxes	17		1,135,213						1,135,213	1,123,688	1,150,814
Other State Grants & Reimbursements	18	121,916	42,114	0	30,569	0		0	194,599	100,282	335,209
Local Grants & Reimbursements	19	207,375							207,375	207,710	212,765
Subtotal - Intergovernmental (lines 16 thru 19)	20	329,291	1,569,037	0	30,569	719,784		45,000	2,693,681	1,957,197	1,830,407
Charges for Fees & Service:											
Water Utility	21							2,282,330	2,282,330	2,150,944	2,077,461
Sewer Utility	22							1,824,300	1,824,300	1,774,300	1,780,454
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	1,287	1,070
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							229,000	229,000	229,000	229,134
Other Fees & Charges for Service	33	131,200	1,900						133,100	136,412	132,661
Subtotal - Charges for Service (lines 21 thru 33)	34	131,200	1,900		0	0	0	4,335,630	4,468,730	4,291,943	4,220,780
Special Assessments	35								0	16,630	31,147
Miscellaneous	36	1,002,050	81,898					17,697	1,101,645	1,169,913	1,358,310
Other Financing Sources:											
Regular Operating Transfers In	37	1,485,231	10,090		660,000	4,234,967		3,035,798	9,426,086	5,976,959	4,132,028
Internal TIF Loan Transfers In	38	13,430							13,430	123,518	121,832
Subtotal ALL Operating Transfers In	39	1,498,661	10,090	0	660,000	4,234,967	0	3,035,798	9,439,516	6,100,477	4,253,860
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					4,150,000			4,150,000	0	0
Proceeds of Capital Asset Sales	41					2,000			2,000	106,659	5,213
Subtotal-Other Financing Sources (lines 38 thru 40)	42	1,498,661	10,090	0	660,000	8,386,967	0	3,035,798	13,591,516	6,207,136	4,259,073
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	6,519,793	3,863,697	13,011	1,449,963	9,110,351	0	7,673,194	28,630,009	20,538,597	18,567,448
Beginning Fund Balance July 1	44	2,542,674	2,440,237	437	114,351	52,811	0	3,761,493	8,912,003	11,177,754	11,322,910
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	9,062,467	6,303,934	13,448	1,564,314	9,163,162	0	11,434,687	37,542,012	31,716,351	29,890,358

**CITY OF Oskaloosa**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2016**

**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 2016	(K) RE-ESTIMATED 2015	(L) ACTUAL 2014
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	2,784,534	1,014,697		736,536	0			4,535,767	4,478,052	4,507,900
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	2,784,534	1,014,697		736,536	0			4,535,767	4,478,052	4,507,900
Delinquent Property Taxes	4	0	0		0	0			0	626	176
TIF Revenues	5			13,011					13,011	122,324	121,529
Other City Taxes	6	84,777	1,130,300		22,058	0			1,237,135	1,284,518	1,249,230
Licenses & Permits	7	682,200	0					0	682,200	697,200	660,195
Use of Money and Property	8	7,080	55,775	0	800	3,600	0	239,069	306,324	313,058	328,701
Intergovernmental	9	329,291	1,569,037	0	30,569	719,784		45,000	2,693,681	1,957,197	1,830,407
Charges for Fees & Service	10	131,200	1,900		0	0	0	4,335,630	4,468,730	4,291,943	4,220,780
Special Assessments	11	0	0		0	0		0	0	16,630	31,147
Miscellaneous	12	1,002,050	81,898		0	0	0	17,697	1,101,645	1,169,913	1,358,310
Sub-Total Revenues	13	5,021,132	3,853,607	13,011	789,963	723,384	0	4,637,396	15,038,493	14,331,461	14,308,375
<b>Other Financing Sources:</b>											
Total Transfers In	14	1,498,661	10,090	0	660,000	4,234,967	0	3,035,798	9,439,516	6,100,477	4,253,860
Proceeds of Debt	15	0	0	0	0	4,150,000		0	4,150,000	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	2,000	0	0	2,000	106,659	5,213
Total Revenues and Other Sources	17	6,519,793	3,863,697	13,011	1,449,963	9,110,351	0	7,673,194	28,630,009	20,538,597	18,567,448
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	2,939,393	205,300	0			0		3,144,693	3,102,821	2,802,951
Public Works	19	194,000	1,491,514	0			0		1,685,514	1,701,558	1,280,220
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	955,654	224,789	0			0		1,180,443	1,318,958	1,033,720
Community and Economic Development	22	41,950	1,139,600	0			0		1,181,550	1,298,796	1,162,314
General Government	23	1,015,801	0	0			0		1,015,801	1,012,440	850,876
Debt Service	24	0	0	0	1,449,427		0		1,449,427	862,471	935,562
Capital Projects	25	0	0	0		5,316,141	0		5,316,141	1,870,230	1,250,104
Total Government Activities Expenditures	26	5,146,798	3,061,203	0	1,449,427	5,316,141	0		14,973,569	11,167,274	9,315,747
Business Type Proprietary: Enterprise & ISF	27							6,383,369	6,383,369	5,536,597	5,142,997
Total Gov & Bus Type Expenditures	28	5,146,798	3,061,203	0	1,449,427	5,316,141	0	6,383,369	21,356,938	16,703,871	14,458,744
Total Transfers Out	29	1,447,575	1,153,113	13,430	0	3,789,600	0	3,035,798	9,439,516	6,100,477	4,253,860
Total ALL Expenditures/Fund Transfers Out	30	6,594,373	4,214,316	13,430	1,449,427	9,105,741	0	9,419,167	30,796,454	22,804,348	18,712,604
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-74,580	-350,619	-419	536	4,610	0	-1,745,973	-2,166,445	-2,265,751	-145,156
Beginning Fund Balance July 1	33	2,542,674	2,440,237	437	114,351	52,811	0	3,761,493	8,912,003	11,177,754	11,322,910
Ending Fund Balance June 30	34	2,468,094	2,089,618	18	114,887	57,421	0	2,015,520	6,745,558	8,912,003	11,177,754

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

City Name: Oskaloosa

Fiscal Year  
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE							30,569	-30,569
(2) Downtown Streetscape, Ind. Park Street RR Crossing	1,955,000	December 2006	660,000	4,519	500	665,019	660,000	5,019
(3) Street Improvemens and Equipment	3,000,000	May 2008	220,000	72,253	500	292,753		292,753
(4) Fire Station Project, Pumper Truck & Refinance Pre-levy	4,150,000	March 4, 2015	410,000	81,155	500	491,655		491,655
(5) Fund Balance from Special Assessment Payments						0	264	-264
(6) Sanitary Sewer Improvements	2,671,000	February 1996	177,000	6,265	179	183,444	183,444	0
(7) Sanitary Sewer Improvements	4,017,000	December 2002	207,000	36,803	5,257	249,060	249,060	0
(8) Water Improvements	6,095,000	January 2009	259,000	147,450	12,288	418,738	418,738	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			1,933,000	348,445	19,224	2,300,669	1,542,075	758,594

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

City of                     **Oskaloosa**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     City Hall, 220 South Market                      
on                     3/2/2015                     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 . . . . . \$                     13.84482                    

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 2016	Re-estimated FY 2015	Actual FY 2014
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	4,535,767	4,478,052	4,507,900
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>4,535,767</b>	<b>4,478,052</b>	<b>4,507,900</b>
Delinquent Property Taxes	4	0	626	176
TIF Revenues	5	13,011	122,324	121,529
Other City Taxes	6	1,237,135	1,284,518	1,249,230
Licenses & Permits	7	682,200	697,200	660,195
Use of Money and Property	8	306,324	313,058	328,701
Intergovernmental	9	2,693,681	1,957,197	1,830,407
Charges for Fees & Service	10	4,468,730	4,291,943	4,220,780
Special Assessments	11	0	16,630	31,147
Miscellaneous	12	1,101,645	1,169,913	1,358,310
Other Financing Sources	13	4,152,000	106,659	5,213
Transfers In	14	9,439,516	6,100,477	4,253,860
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>28,630,009</b>	<b>20,538,597</b>	<b>18,567,448</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	3,144,693	3,102,821	2,802,951
Public Works	17	1,685,514	1,701,558	1,280,220
Health and Social Services	18	0	0	0
Culture and Recreation	19	1,180,443	1,318,958	1,033,720
Community and Economic Development	20	1,181,550	1,298,796	1,162,314
General Government	21	1,015,801	1,012,440	850,876
Debt Service	22	1,449,427	862,471	935,562
Capital Projects	23	5,316,141	1,870,230	1,250,104
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>14,973,569</b>	<b>11,167,274</b>	<b>9,315,747</b>
Business Type / Enterprises	25	6,383,369	5,536,597	5,142,997
<b>Total ALL Expenditures</b>	<b>26</b>	<b>21,356,938</b>	<b>16,703,871</b>	<b>14,458,744</b>
Transfers Out	27	9,439,516	6,100,477	4,253,860
<b>Total ALL Expenditures/Transfers Out</b>	<b>28</b>	<b>30,796,454</b>	<b>22,804,348</b>	<b>18,712,604</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>-2,166,445</b>	<b>-2,265,751</b>	<b>-145,156</b>
Beginning Fund Balance July 1	30	8,912,003	11,177,754	11,322,910
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>6,745,558</b>	<b>8,912,003</b>	<b>11,177,754</b>