

2012

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
City of Oskaloosa

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2012; and
(3) the Amount(s) of 2011 Ad Valorem Tax are within statutory limitations.

Received
on

SEP 02 2011

Jefferson County
Clerk's Office

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Statement of Lease-Purchases	6				
Fund	K.S.A.				
General	335 12-101a	7 448,384	197,536	29,276	
Debt Service	337 10-113	8 113,590	88,081	13,054	
Library	338 12-1220	8 35,192	31,889	4,726	
Special Highway		9 35,000			
Water Utility		9 345,700			
Sewer Utility		10 191,000			
Special Recreation		10 12,000			
Equipment Reserve		11 129,000			
Capital Improvement		11 430,000			
Non-Budgeted Funds-A		12			
Totals	xxxxxx	1,739,866	317,506	47,056	
Is an Ordinance required to be passed, published, and attached to the budget			No	County Clerk's Use Only	
Budget Summary	13			6,147,370	
Neighborhood Revitalization Rebate				Nov 1, 2011 Total Assessed Valuation	

Assisted by:
Lowenthal, Webb & Odermann
CPA's
Address:
900 Massachusetts, Ste. 301
Lawrence, KS 66044

* *Michael S. ...*
John M. ...
Kathy ...

Attest: 9/6 2011
Anna ...
County Clerk

Governing Body

City of Oskaloosa

2012

Computation to Determine Limit for 2012

Amount of Levy

1. Total Tax Levy Amount in 2011 Budget		+ \$	<u>326,340</u>
2. Debt Service Levy in 2011 Budget		- \$	<u>91,177</u>
3. Tax Levy Excluding Debt Service		\$	<u>235,163</u>
 2011 Valuation Information for Valuation Adjustments:			
4. New Improvements for 2011:		+	<u>12,476</u>
5. Increase in Personal Property for 2011:			
5a. Personal Property 2011	+	<u>594,038</u>	
5b. Personal Property 2010	-	<u>675,207</u>	
5c. Increase in Personal Property (5a minus 5b)		+	<u>0</u>
			(Use Only if > 0)
6. Valuation of annexed territory for 2011:			
6a. Real Estate	+	<u>0</u>	
6b. State Assessed	+	<u>0</u>	
6c. New Improvements	-	<u>0</u>	
6d. Total Adjustment (Sum of 6a, 6b, and 6c)		+	<u>0</u>
7. Valuation of Property that has Changed in Use during 2011:			<u>3</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)			<u>12,479</u>
9. Total Estimated Valuation July 1, 2011			<u>6,774,392</u>
10. Total Valuation less Valuation Adjustment (9 minus 8)			<u>6,761,913</u>
11. Factor for Increase (8 divided by 10)			<u>0.00185</u>
12. Amount of Increase (11 times 3)		+ \$	<u>434</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)		\$	<u>235,597</u>
14. Debt Service Levy in this 2012 Budget			<u>88,081</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)			<u>323,678</u>

If the 2012 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider

Budgeted Funds for 2011	Budget Tax Levy Amt for 2010	Allocation for Year 2012			
		MVT	RVT	16/20M Veh	Slider
General	203,277	21,402	233	235	0
Debt Service	91,177	9,600	104	105	0
Library	31,886	3,357	36	37	0
TOTAL	326,340	34,359	373	377	0

County Treas Motor Vehicle Estimate	<u>34,359</u>			
County Treasurers Recreational Vehicle Estimate		<u>373</u>		
County Treasurers 16/20M Vehicle Estimate			<u>377</u>	
County Treasurers Slider Estimate				<u>0</u>
Motor Vehicle Factor	<u>0.10529</u>			
Recreational Vehicle Factor		<u>0.00114</u>		
16/20M Vehicle Factor			<u>0.00116</u>	
Slider Factor				<u>0.00000</u>

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2011	Date Due		Amount Due 2011		Amount Due 2012	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Bond Series 2004	3/22/2004	4/1/2021	1.5-4.375	1,165,000	840,000	4/1 & 10/1	4/1	32,558	70,000	30,278	70,000
Total G.O. Bonds					840,000			32,558	70,000	30,278	70,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Sewer Loan #1	4/24/1994	3/1/2015	3.34	413,400	101,462	Semi-Annual	Semi-Annual	3,227	24,082	2,410	24,898
KDHE Sewer Loan #2	6/27/2008	3/1/2030	2.67	3,199,000	2,475,609	Semi-Annual	Semi-Annual	110,798	200	110,793	200
RWD No. 7 Loan #1	6/1/1972	3/1/2030	2.67-3.34		1,200	Monthly	Monthly	20	1,200		
Total Other					2,578,271			114,045	25,482	113,203	25,098
Total Indebtedness					3,418,271			146,603	95,482	143,481	95,098

City of Oskaloosa

2012

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2011	Payments Due 2011	Payments Due 2012
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Oskaloosa

2012

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Expenditures:			
General Government			
Salaries	131,358	130,000	145,000
Contractual	59,058	74,300	81,000
Commodities	7,783	13,000	18,000
Capital Outlay	42,543	7,800	10,000
Total	240,742	225,100	254,000
Law Enforcement			
Salaries	37,118	45,000	45,000
Contractual	5,574	18,000	8,384
Commodities	226	6,500	10,000
Capital Outlay			
Total	42,918	69,500	63,384
Parks & Recreation			
Salaries	36,610	50,000	50,000
Contractual	13,439	18,000	20,000
Commodities	1,373	6,800	8,000
Capital Outlay	3,728		
Total	55,150	74,800	78,000
Streets			
Salaries	13,650	18,000	20,000
Contractual			
Commodities		7,000	10,000
Capital Outlay		6,000	8,000
Total	13,650	31,000	38,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	352,460	400,400	433,384

(Note: Should agree with general sub-totals.)

City of Oskaloosa

2012

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Debt Service	2010	2011	2012
Unencumbered Cash Balance Jan 1	6,617	13,579	16,051
Receipts:			
Ad Valorem Tax	106,645	91,177	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		11,000	9,600
Recreational Vehicle Tax		75	104
16/20M Vehicle Tax		220	105
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	106,645	102,472	9,809
Resources Available:	113,262	116,051	25,860
Expenditures:			
Principal	65,000	70,000	75,000
Interest	34,683	30,000	38,590
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	99,683	100,000	113,590
Unencumbered Cash Balance Dec 31	13,579	16,051	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	109,682	104,000	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	113,590
		Tax Required	87,730
		Delinquent Comp Rate: 0.004	351
		Amount of 2011 Ad Valorem Tax	88,081

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Library	2010	2011	2012
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	34,219	31,886	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			3,357
Recreational Vehicle Tax			36
16/20M Vehicle Tax			37
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	34,219	31,886	3,430
Resources Available:	34,219	31,886	3,430
Expenditures:			
Appropriation	34,219	31,886	35,192
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	34,219	31,886	35,192
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	35,000	35,500	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,192
		Tax Required	31,762
		Delinquent Comp Rate: 0.004	127
		Amount of 2011 Ad Valorem Tax	31,889

City of Oskaloosa

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Special Highway	2010	2011	2012
Unencumbered Cash Balance Jan 1	21,201	14,121	9,701
Receipts:			
State of Kansas Gas Tax	33,184	30,580	30,630
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	33,184	30,580	30,630
Resources Available:	54,385	44,701	40,331
Expenditures:			
Capital Outlay	40,264	35,000	35,000
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	40,264	35,000	35,000
Unencumbered Cash Balance Dec 31	14,121	9,701	5,331
2010/2011 Budget Authority Amount:	50,000	35,000	

Adopted Budget

	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Water Utility	2010	2011	2012
Unencumbered Cash Balance Jan 1	162,625	160,583	194,883
Receipts:			
Charges to Customers	287,821	320,000	330,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	287,821	320,000	330,000
Resources Available:	450,446	480,583	524,883
Expenditures:			
Personnel	38,015	30,000	40,000
Contractual	167,445	185,000	195,000
Commodities	39,413	64,000	64,000
Capital Outlay	41,633		40,000
Deposit Refunds	1,487	5,000	5,000
Debt Service	1,870	1,700	1,700
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	289,863	285,700	345,700
Unencumbered Cash Balance Dec 31	160,583	194,883	179,183
2010/2011 Budget Authority Amount:	325,540	286,700	

City of Oskaloosa

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	357,021	433,954	582,954
Receipts:			
Charges to Customers	252,009	340,000	350,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	252,009	340,000	350,000
Resources Available:	609,030	773,954	932,954
Expenditures:			
Personnel	40,486	20,000	20,000
Contractual	5,053	14,000	14,000
Commodities	17,169	7,000	7,000
Capital Outlay	42,143		
Debt Service	55,225	115,000	115,000
Transfers Out to Equipment Reserve	15,000	15,000	15,000
Transfers Out to Sewer Improvement		20,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	175,076	191,000	191,000
Unencumbered Cash Balance Dec 31	433,954	582,954	741,954
2010/2011 Budget Authority Amount:	177,400	191,000	

Adopted Budget

Special Recreation	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	15,840	19,834	11,834
Receipts:			
Taxes	4,086	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	4,086	4,000	4,000
Resources Available:	19,926	23,834	15,834
Expenditures:			
Commodities	92	12,000	12,000
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	92	12,000	12,000
Unencumbered Cash Balance Dec 31	19,834	11,834	3,834
2010/2011 Budget Authority Amount:	10,000	15,000	

City of Oskaloosa

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Equipment Reserve	2010	2011	2012
Unencumbered Cash Balance Jan 1	68,886	83,886	118,886
Receipts:			
Transfers In from General	15,000	10,000	10,000
Transfers In from Sewer		15,000	15,000
Transfers In from Water		10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	15,000	35,000	35,000
Resources Available:	83,886	118,886	153,886
Expenditures:			
Capital Outlay			129,000
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	0	0	129,000
Unencumbered Cash Balance Dec 31	83,886	118,886	24,886
2010/2011 Budget Authority Amount:	0	128,886	

Adopted Budget

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Capital Improvement	2010	2011	2012
Unencumbered Cash Balance Jan 1	273,312	303,406	338,406
Receipts:			
Taxes	135,016	135,000	135,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	135,016	135,000	135,000
Resources Available:	408,328	438,406	473,406
Expenditures:			
Capital Outlay	104,922	100,000	430,000
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	104,922	100,000	430,000
Unencumbered Cash Balance Dec 31	303,406	338,406	43,406
2010/2011 Budget Authority Amount:	105,000	428,312	

0

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2010 is to be shown)

2012

Non-Budgeted Funds-A

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Capital Reserve		Sewer Improvement		City Hall		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	10,412	Cash Balance Jan 1	-49,255	Cash Balance Jan 1	104,446	Cash Balance Jan 1		Cash Balance Jan 1	65,603

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Loan Proceeds	1,637,315	Transfers in from Gen	20,000					
Total Receipts	0	Total Receipts	1637315	Total Receipts	20000	Total Receipts	0	Total Receipts	0	1,657,315
Resources Available:	10,412	Resources Available:	1,588,060	Resources Available:	124,446	Resources Available:	0	Resources Available:	0	1,722,918

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	1,632,025							
Total Expenditures	0	Total Expenditures	1,632,025	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,632,025
Cash Balance Dec 31	10,412	Cash Balance Dec 31	-43,965	Cash Balance Dec 31	124,446	Cash Balance Dec 31	0	Cash Balance Dec 31	0	90,893 **
										90,893 **

See Tab B

**Note: These two block figures should agree.

IC NOTICE

The Oskaloosa Inde-
pendent, August 4 and 11,

DISTRICT COURT OF
JEFFERSON COUNTY, KANSAS
COURT REPORTERS DEPARTMENT

et al.

Case No. 11CV58
Court No.

Real Estate Involved
pursuant to K.S.A. §60
E OF SALE

HEREBY GIVEN,
by virtue of an Order
of the Clerk of the
District Court of Jefferson County,
Kansas, undersigned Sheriff of
Jefferson County, Kansas, will offer
at public auction and sell to the
highest bidder for cash in hand
the following real estate:
Lot 9, Steps of the Jefferson
County Courthouse, Kansas, on
the east side of the time of 10:00
a.m. on August 11, 2011, together
with all real estate:
SECTION 16, TOWNSHIP 20S, RANGE 10E,
JEFFERSON COUNTY, KANSAS,
ACCORDING TO PLAT THERE-
OF, BOOK 690, Commonly known as
Wilson Road, Grant-
9 ("the Property")

Assignment in the above
real estate sale is to be made
subject to the period as provided
in the above period as provided
in the above period subject to the ap-
pointment of the court.

Jefferson County Sheriff
KIMBERLY GINGER, LLC

#20886
#23315
#23536
#22251
Creek Parkway,
211

(fax)
FOR PLAINTIFF
KIMBERLY GINGER, LLC AS AT-
TORNEY FOR CITIMORTGAGE, INC.
TO COLLECT ANY INFORMATION
TO BE USED FOR THE
PURPOSE OF

NOTICE

Oskaloosa Independ-
ent, and 18, 2011)3t
DISTRICT COURT OF JEF-

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 11, 2011)1t

NOTICE OF BUDGET HEARING

The governing body of

City of Oskaloosa

will meet on September 1, 2011 at 7:00 PM at The Little Red Barn, 406 Liberty Street for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2012 Expenditures and Amount of 2011 Ad Valorem Tax establish the maximum limits of the 2012 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

PUND	Prior Year Actual for 2010		Current Year Estimate for 2011		Proposed Budget for 2012		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	Estimate Tax Rate *
General	375,160	28.712	413,900	29.186	448,384	197,536	29.159
Debt Service	99,683	13.454	100,000	13.091	113,590	88,081	13.002
Library	34,219	4.372	31,886	4.578	35,192	31,889	4.707
Special Highway	40,264		35,000		35,000		
Water Utility	289,863		285,700		345,700		
Sewer Utility	175,076		191,000		191,000		
Special Recreation	92		12,000		12,000		
Equipment Reserve					129,000		
Capital Improvement	104,922		100,000		430,000		
Non-Budgeted Funds-A	1,632,025						
Totals	2,751,304	46.538	1,169,486	46.855	1,739,866	317,506	46.868
Less: Transfers	35,000		55,000		55,000		
Net Expenditure	2,716,304		1,114,486		1,684,866		
Total Tax Levied	329,321		326,340				
Assessed Valuation	7,076,466		6,971,728		6,774,392		
Outstanding indebtedness, January 1,	2009		2010		2011		
G.O. Bonds	965,000		905,000		840,000		
Revenue Bonds	0		0		0		
Other	3,636,729		966,260		2,578,271		
Lease Purchase Principal	0		0		0		
Total	4,601,729		1,871,260		3,418,271		

* Tax rates are expressed in mills

Ketty A. Kimm
City Official Title: City Clerk

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 11, 2011)1t

NOTICE OF BUDGET HEARING

The governing body of

Lakeside Village Improvement District

Jefferson

will meet on August 23, 2011 at 10:00 AM at Lakeside Village Offices for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is available at Lakeside Village Offices and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2012 Expenditures and Amount of 2011 Ad Valorem Tax establish the maximum limits
of the 2012 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2010		Current Year Estimate for 2011		Proposed Budget Year for 2012		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	Estimate Tax Rate*
General	7,767	9.824	14,100	9.365	21,347	9,690	9.365
Debt Service							