

CERTIFICATE - Watershed District #63, Kansas 2010 Budget

To the Clerk of Osage County, State of Kansas  
We, the undersigned officers of  
Watershed District #63

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 expenditure for the various funds for the year 2010; and 3) the Amount(s)  
of 2009 Ad Valorem Tax are within statutory limitations for the 2010 Budget.

| Table of Contents:                           | K.S.A.  | Page<br>No. | 2010 Adopted Budget |                                     | County<br>Clerk's<br>Use Only |
|----------------------------------------------|---------|-------------|---------------------|-------------------------------------|-------------------------------|
|                                              |         |             | Expenditures        | Amount of<br>2009 Ad<br>Valorem Tax |                               |
| Computation to Det. Limit for 2010           |         | 2           | 0                   | 0                                   |                               |
| MVT, RVT, 16/20M Tax Allocation              |         | 3           | 0                   | 0                                   |                               |
| Schedule of Transfers - NONE                 |         |             | 0                   | 0                                   |                               |
| Statement of Indebtedness - NONE             |         |             | 0                   | 0                                   |                               |
| Statement of Lease Purchases - NONE          |         |             | 0                   | 0                                   |                               |
| GENERAL                                      | 24-1219 | 4           | 83,177              | 43,773                              |                               |
| Total                                        |         |             | <u>83,177</u>       | <u>43,773</u>                       |                               |
| Hearing Notice/Budget Summary<br>Publication |         | 5           |                     |                                     |                               |
| Charters/Election Questions                  |         |             |                     |                                     |                               |
| Final Assessed Valuation                     |         |             |                     |                                     |                               |

State Use Only:  
Received \_\_\_\_\_  
Reviewed by \_\_\_\_\_  
Follow-up: Yes \_\_\_ No \_\_\_

Assisted by:  
Jan Nolde, CPA  
Swindoll, Janzen, Hawk &  
Loyd, LLC  
123 S. Main  
McPherson, KS 67460

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attest: \_\_\_\_\_, 2009 (If not assisted so state)  
\_\_\_\_\_  
County Clerk

Governing Body

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2010 Budget

|                                                                                            | Amount<br>of Levy              |
|--------------------------------------------------------------------------------------------|--------------------------------|
|                                                                                            | <u>                    </u>    |
| 1. Total tax levy amount in 2009 budget                                                    | 22,536                         |
| 2. Debt service levy in 2009 budget                                                        | <u>                    0</u>   |
| 3. Tax levy excluding debt service (1 - 2)                                                 | 22,536                         |
| 2009 Valuation Info. for Valuation Adjustments:                                            |                                |
| 4. New Improvements for 2009                                                               | 33,880                         |
| 5. Increase in personal property for 2009                                                  |                                |
| 5a. Personal property 2009                                                                 | 217,666                        |
| 5b. Personal property 2008                                                                 | <u>          239,479</u>       |
| 5c. Increase in personal property (5a - 5b)<br>If 5c is negative, enter a zero             | 0                              |
| 6. Valuation of annexed territory for 2009                                                 |                                |
| 6a. Real estate                                                                            | 0                              |
| 6b. State assessed                                                                         | 0                              |
| 6c. New improvements                                                                       | <u>                    0</u>   |
| 6d. Total adjustment (6a + 6b - 6c)                                                        | 0                              |
| 7. Valuation of property changed in use during 2009                                        | <u>          101,805</u>       |
| 8. Total valuation adjustment (4 + 5c + 6d + 7)                                            | <u>          135,685</u>       |
| 9. Total estimated valuation July 1, 2009                                                  | 7,374,208                      |
| 10. Total valuation less valuation adjustment (9 - 8)                                      | 7,238,523                      |
| 11. Factor for increase (8 divided by 10)                                                  | .01874                         |
| 12. Amount of increase (11 times 3)                                                        | <u>                    422</u> |
| 13. Maximum tax levy, excluding debt service,<br>without ordinance or resolution (3 + 12)  | <u>          22,958</u>        |
| 14. Debt service levy in this 2010 budget                                                  | <u>                    0</u>   |
| 15. Maximum tax levy, including debt service,<br>without ordinance or resolution (13 + 14) | <u>          22,958</u>        |

If the 2010 budget includes tax levies exceeding the total on line 15,  
you must adopt an ordinance or resolution to exceed this limit,  
and attach a copy to this budget.

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

| 2009 Budgeted Fund | Tax Levy Amount<br>in 2009<br>Budget | Allocation for Year 2010 |     |                   |        |
|--------------------|--------------------------------------|--------------------------|-----|-------------------|--------|
|                    |                                      | MVT                      | RVT | 16/20M<br>Veh Tax | Slider |
| GENERAL            | 22,536                               | 3,324                    | 128 | 222               | 0      |
|                    | 22,536                               | 3,324                    | 128 | 222               | 0      |

|                                                 | Prior Year<br>Actual 2008 | Current Year<br>Estimate 2009 | Proposed<br>Budget 2010 |
|-------------------------------------------------|---------------------------|-------------------------------|-------------------------|
| <b>Unencumbered Cash Balance, Jan. 1</b>        | 46,752                    | 23,548                        | 34,730                  |
| <b>Cancelled Prior Year Encumbrances</b>        | 0                         |                               |                         |
| <b>Receipts</b>                                 |                           |                               |                         |
| AD VALOREM TAX                                  | 21,851                    | 22,536                        | 0                       |
| DELINQUENT TAX                                  | 500                       | 0                             | 0                       |
| MOTOR VEHICLE TAX                               | 3,242                     | 3,323                         | 3,324                   |
| REC VEHICLE TAX                                 | 123                       | 128                           | 128                     |
| 16/20M VEHICLE TAX                              | 0                         | 195                           | 222                     |
| INTEREST INCOME                                 | 1,243                     | 1,000                         | 1,000                   |
| <b>Total Receipts</b>                           | 26,959                    | 27,182                        | 4,674                   |
| <b>Resources Available</b>                      | 73,711                    | 50,730                        | 39,404                  |
| <b>Expenditures</b>                             |                           |                               |                         |
| GENERAL ADMINISTRATION                          | 50,163                    | 16,000                        | 83,177                  |
| <b>Total Expenditures</b>                       | 50,163                    | 16,000                        | 83,177                  |
| <b>Unencumbered Cash Balance, Dec. 31</b>       | 23,548                    | 34,730                        | xxxxxxxxxxxxx           |
| Non-Appropriated Balance                        |                           |                               | 0                       |
| Total Expenditures and Non-Appropriated Balance |                           |                               | 83,177                  |
| Tax Required                                    |                           |                               | 43,773                  |
| Delinquency Computation                         |                           |                               | 0                       |
| <b>Amount of 2009 Ad Valorem Tax</b>            |                           |                               | <b>43,773</b>           |

NOTICE OF HEARING 2010 Budget

The governing body of Watershed District #63 will meet on the 11th day of August, 2009 at 8:00 pm at City Hall, Burlingame for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2009 ad valorem tax.

Detailed budget information is available at John Maxwell Residence and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2010 Expenditures" and the "Amount of 2009 Ad Valorem Tax" establish the maximum limits of the 2010 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

| Fund               | 2008                           |                 | 2009                                  |                 | Proposed Budget 2010 |                               |              |
|--------------------|--------------------------------|-----------------|---------------------------------------|-----------------|----------------------|-------------------------------|--------------|
|                    | Prior Year Actual Expenditures | Actual Tax Rate | Current Year Estimate of Expenditures | Actual Tax Rate | Expenditures         | Amount of 2009 Ad Valorem Tax | Est Tax Rate |
| GENERAL            | 50,163                         | 2.968           | 16,000                                | 2.968           | 83,177               | 43,773                        | 5.936        |
| Totals             | 50,163                         | 2.968           | 16,000                                | 2.968           | 83,177               | 43,773                        | 5.936        |
| Less: Transfers    | 0                              |                 | 0                                     |                 | 0                    |                               |              |
| Net Expenditures   | 50,163                         |                 | 16,000                                |                 | 83,177               |                               |              |
| Total Tax Levied   | 22,197                         |                 | 22,536                                |                 |                      |                               |              |
| Assessed Valuation |                                | 7,478,765       |                                       | 7,592,864       |                      | 7,374,208                     |              |

|                          | Outstanding Indebtedness, January 1, |      |      |
|--------------------------|--------------------------------------|------|------|
|                          | 2007                                 | 2008 | 2009 |
| General Obligation Bonds | 0                                    | 0    | 0    |
| Revenue Bonds            | 0                                    | 0    | 0    |
| No-Fund Warrants         | 0                                    | 0    | 0    |
| Temporary Notes          | 0                                    | 0    | 0    |
| Lease Purchase Principal | 0                                    | 0    | 0    |
| Other Debt               | 0                                    | 0    | 0    |
| Total                    | 0                                    | 0    | 0    |

Clerk