

**CERTIFICATE**

State of Kansas  
Special District

2010

To the Clerk of Atchison County, State of Kansas  
We, the undersigned, officers of  
White Clay-Brewery Creek Watershed District # 26

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures 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.

|   |               | 2010 Adopted Budget       |                               |                         |
|---|---------------|---------------------------|-------------------------------|-------------------------|
| Table of Contents:                      | Page No.      | Expenditure               | Amount of 2009 Ad Valorem Tax | County Clerk's Use Only |
| Computation to Determine Limit for 2010 | 2             |                           |                               |                         |
| Allocation MVT, RVT, 16/20M Veh & Slic  | 3             |                           |                               |                         |
| Schedule of Transfers                   | 4             |                           |                               |                         |
| Statement of Indebt. & Lease/Purchase   | 5             |                           |                               |                         |
| <b>Fund</b>                             | <b>K.S.A.</b> |                           |                               |                         |
| General                                 | 0             | 255,765                   | 188,530                       | 2.801                   |
| Debt Service                            | 10-113        |                           |                               |                         |
|   |               |                           |                               |                         |
|   |               |                           |                               |                         |
|   |               |                           |                               |                         |
| <b>Totals</b>                           | xxxxxxxxx     | 255,765                   | 188,530                       | 2.801                   |
| Budget Summary                          | 7             |                           |                               |                         |
| Neighborhood Revitalization Rebate      |               | Is a Resolution required? | Yes                           |                         |
| Resolution                              | 8             |                           |                               |                         |

Assisted by: \_\_\_\_\_  
Address: \_\_\_\_\_

County Clerk's Use Only  
**67330855**  
November 1st Total  
Assessed Valuation

|                           |
|---------------------------|
| State Use Only            |
| Received _____            |
| Reviewed by _____         |
| Follow-up: Yes ___ No ___ |

Attest: 10-13 2009  
Thelma M. Rice  
County Clerk

Rick Johnson  
Wayne Bonaldi  
Charles A. Chris  
Dan Davis  
Governing Body

**Computation to Determine Limit for 2010**

|   |                   | <b>Amount of Levy</b> |
|---|-------------------|-----------------------|
| 1. Total Tax Levy Amount in 2009 Budget   |                   | + \$ 178,491          |
| 2. Debt Service Levy in 2009 Budget   |                   | - \$ 0                |
| 3. <b>Tax Levy Excluding Debt Service</b>   |                   | <u>\$ 178,491</u>     |
| <br><b>2009 Valuation Information for Valuation Adjustments:</b>                    |                   |                       |
| 4. <b>New Improvements for 2009:</b>  | +                 | <u>376,481</u>        |
| 5. <b>Increase in Personal Property for 2009:</b>                                   |                   |                       |
| 5a. Personal Property 2009  | +                 | <u>6,839,939</u>      |
| 5b. Personal Property 2008  | -                 | <u>7,619,149</u>      |
| 5c. Increase in Personal Property (5a minus 5b)                                     | +                 | <u>0</u>              |
|   |                   | (Use Only if > 0)     |
| 6. <b>Valuation of Property that has Changed in Use during 2009:</b>                |                   | <u>196,445</u>        |
| 7. <b>Total Valuation Adjustment (Sum of 4, 5c, 6)</b>                              |                   | <u>572,926</u>        |
| 8. Total Estimated Valuation July, 1,2009   | <u>67,327,574</u> |                       |
| 9. <b>Total Valuation less Valuation Adjustment (8 minus 7)</b>                     |                   | <u>66,754,648</u>     |
| 10. Factor for Increase (7 divided by 9)  |                   | <u>0.00858</u>        |
| 11. Amount of Increase (10 times 3)   |                   | + \$ <u>1,532</u>     |
| 12. <b>Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)</b> |                   | <u>\$ 180,023</u>     |
| 13. <b>Debt Service Levy in this 2010 Budget</b>                                    |                   | <u>0</u>              |
| 14. <b>Maximum levy, including debt service, without a Resolution (12 plus 13)</b>  |                   | <u><u>180,023</u></u> |

If the 2010 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

White Clay-Brewery Creek Watershed District # 26  
Atchison County

2010

**ALLOCATION OF MOTOR, RECREATIONAL ,16/20M VEHICLE TAXES & SLIDER**

| 2009<br>Budgeted Funds | Tax Levy Amount in<br>2009 Budget | Allocation for Year 2010 |            |            |          |
|------------------------|-----------------------------------|--------------------------|------------|------------|----------|
|                        |                                   | MVT                      | RVT        | 16/20M Veh | Slider   |
| General                | 236,904                           | 21,245                   | 185        | 371        | 0        |
| Bond & Interest        | 0                                 | 0                        | 0          | 0          | 0        |
|                        | 0                                 | 0                        | 0          | 0          | 0        |
|                        | 0                                 | 0                        | 0          | 0          | 0        |
| <b>Total</b>           | <b>236,904</b>                    | <b>21,245</b>            | <b>185</b> | <b>371</b> | <b>0</b> |

County Treas MVT Estimate 21,245

County Treas RVT Estimate 185

County Treas 16/20 M Vehicle Tax Estimate 371

County Treas Slider Estimate 0

MVT Factor 0.08968

RVT Factor 0.00078

16/20M Factor 0.00157

Slider Factor 0.00000



White Clay-Brewery Creek Watershed District # 26  
Atchison County

2010

**STATEMENT OF INDEBTEDNESS**

| Type of Debt        | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1,2009 | Date Due |           | Amount Due 2009 |           | Amount Due 2010 |           |
|---------------------|---------------|-----------------|---------------|-------------------------------|----------|-----------|-----------------|-----------|-----------------|-----------|
|                     |               |                 |               |                               | Interest | Principal | Interest        | Principal | Interest        | Principal |
| General Obligation: |               |                 |               |                               |          |           |                 |           |                 |           |
| Total G.O.          |               |                 |               | 0                             |          |           | 0               | 0         | 0               | 0         |
| Revenue Bonds:      |               |                 |               |                               |          |           |                 |           |                 |           |
| Total Revenue       |               |                 |               | 0                             |          |           | 0               | 0         | 0               | 0         |
| Other:              |               |                 |               |                               |          |           |                 |           |                 |           |
| Total Other         |               |                 |               | 0                             |          |           | 0               | 0         | 0               | 0         |
| <b>Total</b>        |               |                 |               | <b>0</b>                      |          |           | <b>0</b>        | <b>0</b>  | <b>0</b>        | <b>0</b>  |

**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 1,2009 | Payments Due 2009 | Payments Due 2010 |
|----------------|---------------|---------------------------|-----------------|---|---------------------------------|-------------------|-------------------|
|                |               |                           |                 |   |                                 |                   |                   |
|                |               |                           |                 |   |                                 |                   |                   |
|                |               |                           |                 |   |                                 |                   |                   |
|                |               |                           |                 |   |                                 |                   |                   |
|                |               |                           |                 |   |                                 |                   |                   |
|                |               |                           |                 |   |                                 |                   |                   |
|                |               |                           |                 |   |                                 |                   |                   |
|                |               |                           |                 |   |                                 |                   |                   |
| <b>Total</b>   |               |                           |                 | <b>0</b>                                    | <b>0</b>                        | <b>0</b>          | <b>0</b>          |

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

| Adopted Budget<br>General                           | Prior Year<br>Actual 2008 | Current Year<br>Estimate 2009 | Proposed Budget<br>Year 2010          |
|---|---------------------------|-------------------------------|---------------------------------------|
| Unencumbered Cash Balance Jan 1                     | 48,400                    | 87,343                        | 52,800                                |
| Receipts:   |                           |                               |                                       |
| Ad Valorem Tax                                      | 167,512                   | 173,241                       | XXXXXXXXXXXXXXXXXXXX                  |
| Delinquent Tax                                      | 2,904                     | 711                           | 1,000                                 |
| Motor Vehicle Tax                                   | 17,679                    | 18,500                        | 21,245                                |
| Recreational Vehicle Tax                            | 162                       | 145                           | 185                                   |
| T6/20M Vehicle Tax                                  | 312                       | 324                           | 371                                   |
| LAVTR   |                           |                               | 0                                     |
| Slider  |                           |                               | 0                                     |
| In Lieu of Taxes                                    |                           |                               |                                       |
| Vehicle Excise Taxes                                | 139                       | 169                           | 167                                   |
| FEMA Proceeds                                       | 10,156                    |                               |                                       |
| Fish & Wildlife Grant                               | 2,730                     | 2,730                         | 2,730                                 |
| Transfer from Capital Projects                      | 429                       |                               |                                       |
|   |                           |                               |                                       |
| Interest on Idle Funds                              | 2,947                     | 700                           | 700                                   |
| Miscellaneous                                       | 5,322                     | 4,000                         | 4,000                                 |
| Does miscellaneous exceed 10% of Total Receipts     |                           |                               |                                       |
| <b>Total Receipts</b>                               | <b>210,292</b>            | <b>200,520</b>                | <b>30,397</b>                         |
| <b>Resources Available:</b>                         | <b>258,692</b>            | <b>287,863</b>                | <b>83,197</b>                         |
| Expenditures:                                       |                           |                               |                                       |
| Personnel Costs                                     | 78,067                    | 86,121                        | 88,067                                |
| Contractuals  | 25,128                    | 19,192                        | 15,468                                |
| Materials and Supplies                              | 26,219                    | 17,203                        | 20,019                                |
| Management Fee                                      | 32,000                    | 32,000                        | 40,100                                |
| Temporary Note- reimburse city                      |                           | 17,697                        | 2,098                                 |
| Equipment Purchases                                 |                           | 26,500                        | 42,913                                |
| CIP   | 9,935                     | 22,050                        | 34,500                                |
|   |                           |                               |                                       |
| Neighborhood Revitalization Rebate                  |                           |                               |                                       |
| Miscellaneous                                       |                           | 14,300                        | 12,600                                |
| Does miscellaneous exceed 10% of Total Expenditures |                           |                               |                                       |
| <b>Total Expenditures</b>                           | <b>171,349</b>            | <b>235,063</b>                | <b>255,765</b>                        |
| Unencumbered Cash Balance Dec 31                    | 87,343                    | 52,800                        | XXXXXXXXXXXXXXXXXXXX                  |
| 2008/2009 Budget Authority Amount:                  | 207,600                   | 236,904                       | Non-Appr Bal 9,364                    |
| Violation of Budget Law for 2008/2009:              | <u>No</u>                 | <u>No</u>                     | Tot Exp/Non-Appr Bal 265,129          |
| Possible Cash Violation for 2008:                   | <u>No</u>                 |                               | Tax Required 181,932                  |
|   |                           |                               | Del Comp Rate: 3.500% 6,598           |
|   |                           |                               | Amount of 2009 Ad Valorem Tax 188,530 |

**NOTICE OF BUDGET HEARING**

State of Kansas  
Special District  
2010

The governing body of  
White Clay-Brewery Creek Watershed District # 26  
Atchison County

will meet on the 4th day of August, 2009, at 5 p.m. at Atchison City Hall, Commission Room 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 City Hall, 515 Kansas Ave and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2010 Expenditures and Amount of 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND                    | Prior Year Actual 2008 |                  | Current Year Estimate for 2009 |                  | Proposed Budget Year for 2010 |                               |                  |
|-------------------------|------------------------|------------------|--------------------------------|------------------|-------------------------------|-------------------------------|------------------|
|                         | Expenditures           | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Expenditures                  | Amount of 2009 Ad Valorem Tax | Actual Tax Rate* |
| General                 | 171,349                | 2.535            | 235,063                        | 2.625            | 255,765                       | 188,530                       | 2.800            |
| Debt Service            |                        |                  |                                |                  |                               |                               |                  |
|                         |                        |                  |                                |                  |                               |                               |                  |
|                         |                        |                  |                                |                  |                               |                               |                  |
|                         |                        |                  |                                |                  |                               |                               |                  |
| <b>Totals</b>           | <b>171,349</b>         | <b>2.535</b>     | <b>235,063</b>                 | <b>2.625</b>     | <b>255,765</b>                | <b>188,530</b>                | <b>2.800</b>     |
| Less: Transfers         | 0                      |                  | 0                              |                  | 0                             |                               |                  |
| <b>Net Expenditures</b> | <b>171,349</b>         |                  | <b>235,063</b>                 |                  | <b>255,765</b>                |                               |                  |
| Total Tax Levied        | 195,365                |                  | 178,491                        |                  | xxxxxxxxxxxxxxxxxxxx          |                               |                  |
| Assessed Valuation      | 67,978,453             |                  | 68,005,243                     |                  | 67,327,574                    |                               |                  |

Outstanding Indebtedness,

|                   | 2007     | 2008     | 2009     |
|-------------------|----------|----------|----------|
| Jan 1,            |          |          |          |
| G.O. Bonds        | 0        | 0        | 0        |
| Revenue Bonds     | 0        | 0        | 0        |
| No-Fund Warrant   | 0        | 0        | 0        |
| Lease Pur. Princ. | 0        | 0        | 0        |
| <b>Total</b>      | <b>0</b> | <b>0</b> | <b>0</b> |

\*Tax rates are expressed in mills.

\_\_\_\_\_  
Clerk

Page No. 7

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2009-01

*Watershed District # 26 District with respect to financing the 2010 annual budget for White Clay-Brewery Creek Watershed District # 26, Atchison County, Kansas.*

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2010 White Clay-Brewery Creek Watershed District # 26 district budget exceed the amount levied to finance the 2009 White Clay-Brewery Creek Watershed District # 26 except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

Whereas, White Clay-Brewery Creek Watershed District # 26 provides essential services to district residents; and

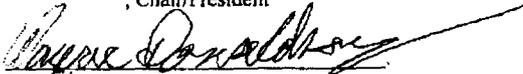
Whereas, the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of the White Clay-Brewery Creek Watershed District # 26 that is our desire to notify the public of the possibility of increased property taxes to finance the 2010 White Clay-Brewery Creek Watershed District # 26 budget as defined above.

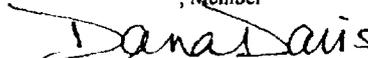
Adopted this 4<sup>th</sup> day of August, 2009 by the White Clay-Brewery Creek Watershed District # 26 District Board, Atchison County, Kansas.

White Clay-Brewery Creek Watershed District # 26 District Board

  
\_\_\_\_\_  
Chair/President

  
\_\_\_\_\_  
Member

  
\_\_\_\_\_  
Member

  
\_\_\_\_\_

Page No. 8

(Attach a signed copy to the budget)

# AFFIDAVIT OF PUBLICATION

The Atchison Globe  
A Division of NPG Newspapers, Inc.  
308 Commercial Atchison KS 66002

Reference: 114804  
Ad ID: 5665133

P.O. :  
DESC. : White Clay buget

ATCHISON CITY CLERK  
515 KANSAS  
ATCHISON, KS 66002

County of Atchison  
State of Kansas

I, Marilyn Andre, being first duly sworn, deposes and says: That she is the Office Manager of the ATCHISON GLOBE, a Newspaper printed in the State of Kansas, and published in and of general circulation in Atchison County, Kansas, with a general paid circulation on a Twice weekly basis in Atchison County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a Twice Weekly published on Wednesdays and Saturdays, has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Atchison in said county as second class matter.

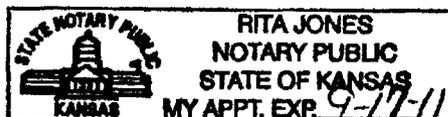
The affixed notice appeared in said newspaper on the following date(s):

Run Dates: 07/25/09 to 07/25/09  
Appearances: 1  
AD SPACE: 126  
TOTAL COST: \$87.07  
FILED ON 07/29/09

(Signed) *Marilyn Andre*

Subscribed and sworn before me this  
29th day of July 2009

Rita Jones Notary Public



**NOTICE OF BUDGET HEARING**

The governing body of White Clay - Brewery Creek Watered District #25, Atchison County will meet on the 4th day of August 2009, at 5 p.m. at Atchison City Hall, Commission Room 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 City Hall, 515 Kansas Ave., and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2010 Expenditures and Amount of 2009 Ad Valorem Tax establish the maximum limits of the budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| Fund                               | Prior Year Actual 2008 |              | Current Year Estimate for 2009 |                  | Proposed Budget Year For 2010 |                     |                  |
|------------------------------------|------------------------|--------------|--------------------------------|------------------|-------------------------------|---------------------|------------------|
|                                    | Actual Expenditures    | Tax Rate*    | Expenditures                   | Actual Tax Rate* | Expenditures                  | 2009 Ad Valorem Tax | Actual Tax Rate* |
| General                            | 171,349                | 2.535        | 235,063                        | 2.625            | 255,766                       | 188,530             | 2.800            |
| Debt Service                       |                        |              |                                |                  |                               |                     |                  |
| <b>Total</b>                       | <b>171,349</b>         | <b>2.535</b> | <b>235,063</b>                 | <b>2.625</b>     | <b>255,766</b>                | <b>188,530</b>      | <b>2.800</b>     |
| Less Transfers                     | 0                      |              | 0                              |                  | 0                             |                     |                  |
| <b>Net Expenditures</b>            | <b>171,349</b>         |              | <b>235,063</b>                 |                  | <b>255,766</b>                |                     |                  |
| <b>Total Tax Levied</b>            | <b>195,365</b>         |              | <b>179,491</b>                 |                  |                               |                     |                  |
| Assessed Valuation                 | 67,978,453             |              | 68,005,243                     |                  | 67,327,574                    |                     |                  |
| Outstanding indebtedness January 1 |                        |              |                                |                  |                               |                     |                  |
|                                    | 2007                   |              | 2008                           |                  | 2008                          |                     |                  |
| G.O. Bonds                         | 0                      |              | 0                              |                  | 0                             |                     |                  |
| Revenue Bonds                      | 0                      |              | 0                              |                  | 0                             |                     |                  |
| No-Fund Warrants                   | 0                      |              | 0                              |                  | 0                             |                     |                  |
| Leased Pur. Princ.                 | 0                      |              | 0                              |                  | 0                             |                     |                  |
| <b>Total</b>                       | <b>0</b>               |              | <b>0</b>                       |                  | <b>0</b>                      |                     |                  |

\* Tax rate are expressed in mills.

John D. Harris, City Clerk

July 25, 2009