2026

CERTIFICATE

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
City of Reserve
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	33,572	11,731	33.615
Debt Service	10-113				
Library	12-1220				
Special Highway		7	5,042		
Water		7	48,427		
		8			
Totals		xxxxxx	87,041	11,731	33.615
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			348,976
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	33.616
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: July 14 2025

County Clerk

Governing Body

City of Reserve

2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,731	1,134	29	10	0	4
Debt Service						
Library						
TOTAL	11,731	1,134	29	10	0	4

County Treas Motor Vehicle Estimate 1,134

County Treas Recreational Vehicle Estimate 29

County Treas 16/20M Vehicle Estimate 10

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 4

Motor Vehicle Factor 0.09667

Recreational Vehicle Factor 0.00247

16/20 Vehicle Factor 0.00085

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00034

City of Reserve 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Water	General	-	10,000	5,000	12-825d
	Totals	0	10,000	5,000	
	Adjustments*				
	Adjusted Totals	0	10,000	5,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Reserve

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bond-Series 2018 A	5/24/2018	5/24/2058	1.88	21,400	191,111	May	May	3,583	4,069	3,507	4,145
Total G.O. Bonds					**191,111**			**3,583**	**4,069**	**3,507**	**4,145**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**191,111**			**3,583**	**4,069**	**3,507**	**4,145**

City of Reserve

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	**0**	**0**	**0**

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

City of Reserve 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,179	-4,078	664
Receipts:			
Ad Valorem Tax	11,020	11,731	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,374	1,134
Recreational Vehicle Tax		38	29
16/20M Vehicle Tax		10	10
Commercial Vehicle Tax			0
Watercraft Tax		4	4
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	2,417	2,000	2,000
Local Sales Tax	6,242	6,500	6,500
Franchise Tax	4,399	5,000	5,000
Dividends/Insuraance Refunds	283	1,500	1,500
IRS refund			
CMB Fees	75		
Building Permits	10		
Transfer from Water		10,000	5,000
Interest on Idle Funds	90		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**24,536**	**38,157**	**21,177**
Resources Available:	**26,715**	**34,079**	**21,841**
Expenditures:			
Office Expenses:			
Salaries & Wages	6,425	6,900	6,900
Employee Benefits	761	900	900
Contract Labor	200	1,500	1,500
Meetings	2,210	1,000	1,000
Utilities	6,562	7,000	7,000
Insurance	3,471	4,000	4,000
Office Supplies	737	465	465
Maintenance	417	2,000	2,000
Bank Service Fee	40	70	70
Budget & Publications	355	375	375
League Dues	289	600	600
Legal Fees	3,000	3,000	3,000
City Attorney of KS fee	35		
ABC License	25		
Parks:			
Mowing	2,839	3,500	3,500
Other Parks -- Spring Fling	257	400	400
Shelder House		250	250
Trash	397	250	250
Improvements			
Christmas Lights	350		
Street Maintenance	2,423	1,000	1,157
Grimm's Garden		205	205
Brown County's Contract			
Transfer to Water			
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**30,793**	**33,415**	**33,572**
Unencumbered Cash Balance Dec 31	-4,078	664	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	35,100	39,165	33,572
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	33,572
See Tab B		Tax Required	11,731
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**11,731**

CPA Summary

City of Reserve 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,211	5,642	2,842
Receipts:			
State of Kansas Gas Tax	1,914	2,200	2,200
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,914**	**2,200**	**2,200**
Resources Available:	**7,125**	**7,842**	**5,042**
Expenditures:			
Street Repair and Maint	1,483	5,000	5,042
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,483**	**5,000**	**5,042**
Unencumbered Cash Balance Dec 31	5,642	2,842	0
2024/2025/2026 Budget Authority Amoun	8,796	8,091	5,042

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	66,864	70,955	34,528
Receipts:			
Charges to Customers	29,846	32,000	32,000
Transfer from Water Project			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**29,846**	**32,000**	**32,000**
Resources Available:	**96,710**	**102,955**	**66,528**
Expenditures:			
Salaries & Wages	4,472	5,000	5,000
Employee Benefits			
Sensaphone		1,000	1,000
Contract Labor	3,513	3,000	3,000
Repairs & Supplies	195	4,000	4,000
BR Co Rural Water # 1	9,006	15,000	
Water Testing & Protection Fees	337	750	750
Taxes		275	275
Dues		200	200
Legal/Audit		1,000	1,000
Capital Outlay		20,000	20,000
KHED Loan-Principal	3,994	4,069	4,145
KHED Loan-Interest	3,658	3,583	3,507
Water Deposit Refunds		200	200
Bad Checks	280	350	350
Transfer to General		10,000	5,000
Miscellaneous	300		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,755**	**68,427**	**48,427**
Unencumbered Cash Balance Dec 31	70,955	34,528	18,101
2024/2025/2026 Budget Authority Amoun	88,412	88,937	48,427

CPA Summary

City of Reserve

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
	0	**ARPA**			**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	8,489	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		8,489
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Fed Aid/Governor								
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	8,489	Resources Available:	0	Resources Available:	0	Resources Available:	0	8,489
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
TR to Water		Hot Patch for Streets	7,961							
		Labor	528							
Total Expenditures	0	Total Expenditures	8,489	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	8,489
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of

City of Reserve

will meet on July 7, 2025 at 6:00 PM at Reserve City Hall, 109 N Main 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 Reserve City Hall, 109 N Main and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	30,793	43.199	33,415	37.637	33,572	11,731	33.615
Special Highway	1,483		5,000		5,042		
Water	25,755		68,427		48,427		
Reserves	8,489						
Totals	66,520	43.199	106,842	37.637	87,041	11,731	33.615
						*Revenue Neutral Rate***	*33.616*
Less: Transfers	0		10,000		5,000		
Net Expenditure	66,520		96,842		82,041		
Total Tax Levied	11,731		11,731		xxxxxxxxxxxxxxxxx		
Assessed Valuation	271,556		311,691		348,976		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	199,025	195,105	191,111
Other	0	0	0
Total	199,025	195,105	191,111

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Linda Grimm

City Official Title: Clerk

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Linda Grimm
City Official Title: Clerk

Publish: Hiawatha World
Date: July 4, 2025
3614290

HIAWATHA
WORLD

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Hiawatha World
607 Utah St, Hiawatha, KS 66434
(785) 742-2111

State of Florida, County of Broward, ss:

I, Edmar Corachia, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Hiawatha World, a newspaper of general circulation, printed and published in Hiawatha, Brown County, Kansas; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates.

Publication Dates:
- Jul 4, 2025

Notice ID: PBXGkdk8s7ozSq46U1VH

Notice Name: City of Reserve Budget Summary

Publication Fee: $87.08

Edmar Corachia

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH288883
Expires on May 31, 2028

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 07/07/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.