State of Kansas
City

2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2022		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	12-101a	7	35,391	11,866	
Debt Service	10-113				
Library	12-1220				
Special Highway		8	2,326		
Water		8	71,554		
Non-Budgeted Funds		9			
Totals		xxxxxx	109,271	11,866	
Budget Summary		10			County Clerk's Use Only
Neighborhood Revitalization					
					Nov 1, 2021 Total Assessed Valuation

Tax Lid Limit (from Computation Tab) **8,123**
Does the City Need to Hold an Election? **YES**

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Date Attested: Sept 25, 2021

Dawn M. Boyles
County Clerk

Karen Olson
John Ross
Jerry Sanders
Chad Harms

Governing Body

City of Reserve

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,121	1,430	84	16	0	0
Debt Service						
Library						
TOTAL	8,121	1,430	84	16	0	0

County Treas Motor Vehicle Estimate 1,430

County Treas Recreational Vehicle Estimate 84

County Treas 16/20M Vehicle Estimate 16

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.17609

Recreational Vehicle Factor 0.01034

16/20 Vehicle Factor 0.00197

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Reserve

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Water	General	10,000	10,000	5,000	12-825d
	Totals	10,000	10,000	5,000	
	Adjustments*				
	Adjusted Totals	10,000	10,000	5,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Reserve

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bond-Series 2018 A	5/24/2018	5/24/2058	1.88	214,000	202,874	May	May	3,875	3,778	3,804	3,849
Total G.O. Bonds					**202,874**			**3,875**	**3,778**	**3,804**	**3,849**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**202,874**			**3,875**	**3,778**	**3,804**	**3,849**

City of Reserve

2022

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 2021	Payments Due 2021	Payments Due 2022
None							
				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 Reserve

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	24,124	2,626	2,975
Receipts:			
Ad Valorem Tax	10,034	8,121	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,898	1,430
Recreational Vehicle Tax		82	84
16/20M Vehicle Tax		16	16
Commercial Vehicle Tax			0
Watercraft Tax		3	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	1,382	1,300	1,300
Local Sales Tax	6,531	6,500	6,500
Franchise Tax	4,764	4,700	4,700
Dividends/Insurance Refunds	1,634	1,500	1,500
IRS refund			
CMB Fees			
Play Ground Equip			
Transfer from Water	10,000	10,000	5,000
Interest on Idle Funds	26	20	20
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**34,371**	**34,140**	**20,550**
Resources Available:	**58,495**	**36,766**	**23,525**
Expenditures:			
Office Expenses:			
Salaries & Wages	8,328	9,500	9,500
Employee Benefits	25	300	300
Contract Labor	2,235	2,000	2,000
Meetings		200	500
Utilities	6,265	6,500	6,500
Insurance	3,944	4,000	4,500
Office Supplies	1,286	600	600
Maintenance	166	300	500
Hiawatha Fire Dept			
Budget & Publications	648	375	375
League Dues	342	350	350
Legal Fees	2,436	2,400	2,400
Parks:			
Mowing	5,289	3,500	3,500
Other Parks -- Spring Fling			400
Shelder House		50	250
Trash	727	500	500
Improvements	500		
Christmas Lights			
Street Maintenance	3,221	1,216	1,216
Grimm's Garden	1,725	2,000	2,000
Brown County's Contract	18,722		
Transfer to Water			
Capital Outlay			
Miscellaneous	10		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**55,869**	**33,791**	**35,391**
Unencumbered Cash Balance Dec 31	2,626	2,975	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	36,016	33,791	35,391
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	35,391
		Tax Required	11,866
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	**11,866**

CPA Summary

City of Reserve 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	-1,104	6	246
Receipts:			
State of Kansas Gas Tax	2,121	2,090	2,080
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous	194		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,315**	**2,090**	**2,080**
Resources Available:	**1,211**	**2,096**	**2,326**
Expenditures:			
Street Repair and Maint	555	1,850	2,326
Salaries & Wages			
Rental	650		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,205**	**1,850**	**2,326**
Unencumbered Cash Balance Dec 31	6	246	0
2020/2021/2022 Budget Authority Amount:	3,911	1,850	2,326

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	69,885	64,032	41,554
Receipts:			
Charges to Customers	36,335	31,500	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**36,335**	**31,500**	**30,000**
Resources Available:	**106,220**	**95,532**	**71,554**
Expenditures:			
Salaries & Wages	7,143	7,500	7,500
Employee Benefits			
Operating		1,000	1,000
Contract Labor	2,912	3,000	3,000
Repairs	299	2,000	4,000
BR Co Rural Water # 1	13,466	20,000	20,000
Water Testing & Protection Fees	457	750	750
Taxes	259	275	275
Dues		200	200
Legal/Audit		1,000	1,000
Capital Outlay			20,576
KHED Loan-Principal	3,708	3,778	3,849
KHED Loan-Interest	3,944	3,875	3,804
Water Deposit Refunds		200	200
Bad Checks		400	400
Bank Charges			
Transfer to General	10,000	10,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**42,188**	**53,978**	**71,554**
Unencumbered Cash Balance Dec 31	64,032	41,554	0
2020/2021/2022 Budget Authority Amount:	89,642	84,433	71,554

CPA Summary

City of Reserve

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Project			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,788	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		2,788
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fed-Dept of Commerce										
(CDBG)										
Gov Assistance Services										
Local										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	2,788	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	2,788
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	2,788	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	2,788 **
										2,788 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Reserve
will meet on September 6, 2021 at 7:00 PM at City Hall 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 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	55,869	33.419	33,791	32.521	35,391	11,866	49.514
Special Highway	1,205		1,850		2,326		
Water	42,188		53,978		71,554		
Reserve							
Totals	99,262	33.419	89,619	32.521	109,271	11,866	49.514
Revenue Neutral Rate **							33.888
Less: Transfers	10,000		10,000		5,000		
Net Expenditure	89,262		79,619		104,271		
Total Tax Levied	7,977		8,121		xxxxxxxxxxxxxxxxx		
Assessed Valuation	238,700		249,717		239,647		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	214,000	206,652	202,874
Other	0	0	0
Total	214,000	206,652	202,874

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by 2021 Kansas Senete Bill 13.

Linda Grimm
City Official Title: Clerk

Resolution No. 9-21

AN RESOLUTION OF THE CITY OF RESERVE, KANSAS TO LEVY A PROPERTY TAX TATE EXCEEDING THE REVENUE REUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the CITY OF RESERVE was calculated as 33.888 mills by the BROWN COUNTY Clerk; and

WHEREAS, the budget proposed by the Governing Body of the CITY OF RESERVE will require the levy of a property tax rate exceeding the Revenue Neutral Rate, and

WHEREAS, the Governing Body held a hearing on _September 6, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the CITY OF RESERVE, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF RESERVE :

The CITY OF RESERVE shall levy a property tax rate exceeding the Revenue Neutral Rate of 33.888 mills.

This ordinance shall take effect and be n force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

Adopted this 6 day of Sept, 2021 by the CITY OF RESERVE governing body, BROWN COUNTY, Kansas

CITY OF RESERVE Governing Body

Major:

Attested:

City Clerk: Linda Grimm

City of Reserve

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of
City of Reserve

will meet on September 6, 2021 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by 2021 Kanss Senate Bill 13.

Revenue Neutral Rate**	33.888

Proposed Tax Rate	49.514

* rates are expressed in mills

**Revenue Netural Rate as difined by 2021 Kansas Senate Bill 13

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Reserve, HEREBY NOTIFIES THE Brown COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 49.514 The date of our hearing is Sept 6 at 7 AM/PM and will be held at City Hall address in Reserve, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 12, 2021.

(Seal)

Linda Grimm
Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

AFFIDAVIT OF PUBLICATION

NPG Newspapers, Inc., P.O. Box 29, St. Joseph, MO 64502

Reference: *14136* *P.O. :*
Ad ID: *6686557* *DESC. :City of Reserve*

LINDA GRIMM
CITY OF RESERVE
1454 220th St
HIAWATHA, KS 66434-8142

STATE OF KANSAS, BROWN COUNTY,
ss:

Sandra Ridings first duly sworn, deposes and says:
That she is the Legal Ad Coordinator of the Hiawatha World, a weekly newspaper printed in the state of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious, or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so 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 Hiawatha in said county as periodical matter.

Run Dates:	*07/02/21*	*to*	*07/02/21*
Appearances:	*1*		
AD SPACE:	*231*		
TOTAL COST:	*$107.25*		

(Signed) Sandra Ridings

Subscribed and sworn before me this
2nd day of July 2021

MARCIE K. PIPER
Notary Public - Notary Seal
Andrew County - State of Missouri
Commission Number 14397301
My Commission Expires Apr 15, 2022

Marcie K. Piper Notary Public

Published in the *Hiawatha World* Friday, 7/2/21.

2022

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Linda Grimm
City Official Title: Clerk

6696557

Published in the *Hiawatha World* Friday, 7/2/21.

City of Reserve

NOTICE OF REVENUE NEUTRAL RATE HEARING

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6696557