State of Kansas
City

SCANNED 2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	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	34,195	11,731	44.478
Debt Service	10-113				
Library	12-1220				
Special Highway		7	4,501		
Water		7	75,143		
Non-Budgeted Funds					
Totals		xxxxxx	113,839	11,731	44.478
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					263,761
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 44.484

Assisted by:
Carolyn Brock

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

SEAL OF COUNTY BROWN COUNTY KANSAS

Date Attested: Sept. 9 Dawn M Boyles, 2022

County Clerk

Governing Body

Karen Olson
John Ross
Cheri Deringer
Jerry Sanders
Chad Harms

City of Reserve

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,866	2,044	78	8	129	5
Debt Service						
Library						
TOTAL	11,866	2,044	78	8	129	5

County Treas Motor Vehicle Estimate 2,044

County Treas Recreational Vehicle Estimate 78

County Treas 16/20M Vehicle Estimate 8

County Treas Commercial Vehicle Tax Estimate 129

County Treas Watercraft Tax Estimate 5

Motor Vehicle Factor 0.17226

Recreational Vehicle Factor 0.00657

16/20 Vehicle Factor 0.00067

Commercial Vehicle Factor 0.01087

Watercraft Factor 0.00042

City of Reserve 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Water	General	-	13,500	6,000	12-825d
Water Project	Water	2,788			Closing'
	Totals	2,788	13,500	6,000	
	Adjustments*				
	Adjusted Totals	2,788	13,500	6,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Reserve

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bond-Series 2018 A	5/24/2018	5/24/2058	1.88	21,400	199,025	May	May	3,804	3,849	3,732	3,921
Total G.O. Bonds					**199,025**			**3,804**	**3,849**	**3,732**	**3,921**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**199,025**			**3,804**	**3,849**	**3,732**	**3,921**

City of Reserve

2023

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 2022	Payments Due 2022	Payments Due 2023
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 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,626	-6,055	0
Receipts:			
Ad Valorem Tax	10,423	11,866	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,430	2,044
Recreational Vehicle Tax		84	78
16/20M Vehicle Tax		16	8
Commercial Vehicle Tax			129
Watercraft Tax			5
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	1,844	1,500	1,500
Local Sales Tax	6,596	6,500	6,500
Franchise Tax	4,419	4,500	4,700
Dividends/Insuraance Refunds	1,384	1,500	1,500
IRS refund			
CMB Fees			
Play Ground Equip			
Transfer from Water		13,500	6,000
-			
Interest on Idle Funds	1		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**24,667**	**40,896**	**22,464**
Resources Available:	**27,293**	**34,841**	**22,464**
Expenditures:			
Office Expenses:			
Salaries & Wages	7,382	9,500	9,500
Employee Benefits	33	300	300
Contract Labor	3,184	2,000	2,000
Meetings		500	500
Utilities	5,791	6,500	6,500
Insurance	3,824	4,500	4,500
Office Supplies	265	500	465
Maintenance		500	400
Budget & Publications	719	375	375
League Dues	614	600	600
Legal Fees	2,703	2,700	2,700
Parks:			
Mowing	7,260	4,000	4,000
Other Parks -- Spring Fling		400	400
Shelder House	200	250	250
Trash		500	500
Improvements			
Christmas Lights			
Street Maintenance	979	1,216	1,000
Grimm's Garden	350	500	205
Brown County's Contract			
Transfer to Water			
Capital Outlay			
Miscellaneous	44		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**33,348**	**34,841**	**34,195**
Unencumbered Cash Balance Dec 31	-6,055	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	33,791	35,391	34,195
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	34,195
See Tab B		Tax Required	11,731
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	**11,731**

CPA Summary

City of Reserve 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	6	2,357	2,251
Receipts:			
State of Kansas Gas Tax	2,351	2,220	2,250
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,351**	**2,220**	**2,250**
Resources Available:	**2,357**	**4,577**	**4,501**
Expenditures:			
Street Repair and Maint	0	2,326	4,501
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**2,326**	**4,501**
Unencumbered Cash Balance Dec 31	2,357	2,251	0
2021/2022/2023 Budget Authority Amount:	1,850	2,326	4,501

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	64,032	70,421	43,143
Receipts:			
Charges to Customers	29,491	32,000	32,000
Transfer from Water Project	2,788		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**32,279**	**32,000**	**32,000**
Resources Available:	**96,311**	**102,421**	**75,143**
Expenditures:			
Salaries & Wages	6,647	7,500	7,500
Employee Benefits			
Operating		1,000	1,000
Contract Labor	316	3,000	3,000
Repairs	599	4,000	4,000
BR Co Rural Water # 1	10,173	20,000	20,000
Water Testing & Protection Fees	288	750	750
Taxes	85	275	275
Dues		200	200
Legal/Audit		1,000	1,000
Capital Outlay			23,365
KHED Loan-Principal	3,760	3,849	3,921
KHED Loan-Interest	3,892	3,804	3,732
Water Deposit Refunds		200	200
Bad Checks	130	200	200
Bank Charges			
Transfer to General		13,500	6,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**25,890**	**59,278**	**75,143**
Unencumbered Cash Balance Dec 31	70,421	43,143	0
2021/2022/2023 Budget Authority Amount:	84,433	71,554	75,143

CPA Summary

City of Reserve

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Project		**ARPA**		0		0		0		
Unencumbered Cash Balance Jan 1	2,788	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 2,788
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Fed Aid/Governor	6,181							
Total Receipts	0	Total Receipts	6,181	Total Receipts	0	Total Receipts	0	Total Receipts	0	6,181
Resources Available:	2,788	Resources Available:	6,181	Resources Available:	0	Resources Available:	0	Resources Available:	0	8,969
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
TR to Water	2,788									
Total Expenditures	2,788	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,788
Cash Balance Dec 31	0	Cash Balance Dec 31	6,181	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	6,181 **
										6,181 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Reserve
will meet on September 6, 2022 at 7:00 PM at Reserve City Hall, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at Reserve City Hall, and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	33,348	32.521	34,841	49.514	34,195	11,731	44.478
Special Highway			2,326		4,501		
Water	25,890		59,278		75,143		
Non-Budgeted Funds	2,788						
Totals	62,026	32.521	96,445	49.514	113,839	11,731	44.478
						*Revenue Neutral Rate***	*44.484*
Less: Transfers	2,788		13,500		6,000		
Net Expenditure	59,238		82,945		107,839		
Total Tax Levied	8,121		11,866		xxxxxxxxxxxxxxxxx		
Assessed Valuation	249,717		236,953		263,751		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	206,652	202,874	199,025
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	206,652	202,874	199,025

*Tax rates are expressed in mills

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

Linda Grimm
City Official Title: Clerk

Notice of Revenue Neutral Rate Intent

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

XXXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 44.478. The date of our hearing is September 6, 2022 at 7:00 PM and will be held at Reserve City Hall, , 109 N Main, 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, 2022.

WITNESS my hand and official seal on June 16, 2022.

(Seal)

Dawn M. Boyles
Clerk or Officer of Governing Body

SEAL OF COUNTY CLERK BROWN COUNTY, KANSAS

Resolution No. 9-22

A RESOLUTION OF THE CITY OF City of Reserve, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Reserve was calculated as 44.484 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, 2022 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 :,I1,

The City of Reserve shall levy a property tax rate exceeding the Revenue Neutral Rate of 44.484 mills.

This resolution shall take effect and be in 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 (month and year) and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
KAREN OLSEN	X		
John Ross	X		
Cheri Deininger	X		
Greg Sunderman	X		
Thad Harms	X		
Total			

Attested: _____

AFFIDAVIT OF PUBLICATION

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

Reference: 14136 *P.O. :*
Ad ID: 6718418 *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: *07/01/22 to 07/01/22*
Appearances: *1*
AD SPACE: *126*
TOTAL COST: *$58.50*

(Signed)

Subscribed and sworn before me this
1st day of July 2022

MARCIE K PIPER
Notary Public - Notary Seal
Andrew County - State of Missouri
Commission Number 14397301
My Commission Expires Apr 15, 2026

Notary Public

Published in the *Hiawatha World* Friday, 7/1/22.

2023

State of Kansas
City

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City of Reserve

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					Revenue Neutral Rate**		43.364
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** *Revenue Neutral Rate as defined by* K.S.A. 79-2988

Linda Grimm
City Official Title: Clerk

6718418