State of Kansas
City

2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	35,100	11,731	43.199
Debt Service	10-113				
Library	12-1220				
Special Highway		7	8,796		
Water		7	88,412		
		8			
Totals		xxxxxx	132,308	11,731	43.199
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			271,550
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate 43.200

Assisted by:
Carolyn Brock

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

Date Attested: September 8, 2023

Nicole Mohn
County Clerk

John Ross
Thad Harms
Jerry Sanders
Karen Olson
Cheri Doeringer
Courtney Adamson
Governing Body

City of Reserve

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,731	2,054	44	11	0	4
Debt Service						
Library						
TOTAL	11,731	2,054	44	11	0	4

County Treas Motor Vehicle Estimate 2,054

County Treas Recreational Vehicle Estimate 44

County Treas 16/20M Vehicle Estimate 11

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 4

Motor Vehicle Factor 0.17509

Recreational Vehicle Factor 0.00375

16/20 Vehicle Factor 0.00094

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00034

City of Reserve

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Water	General	-	8,500	6,000	12-825d
	Totals	0	8,500	6,000	
	Adjustments*				
	Adjusted Totals	0	8,500	6,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Reserve

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bond-Series 2018 A	5/24/2018	5/24/2058	1.88	21,400	199,026	May	May	3,732	3,921	3,658	3,994
Total G.O. Bonds					**199,026**			**3,732**	**3,921**	**3,658**	**3,994**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**199,026**			**3,732**	**3,921**	**3,658**	**3,994**

City of Reserve

2024

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 2023	Payments Due 2023	Payments Due 2024
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 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	-6,055	-7,174	256
Receipts:			
Ad Valorem Tax	13,915	11,731	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,044	2,054
Recreational Vehicle Tax		78	44
16/20M Vehicle Tax		8	11
Commercial Vehicle Tax		129	0
Watercraft Tax		5	4
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	2,163	2,000	2,000
Local Sales Tax	7,098	6,500	6,500
Franchise Tax	5,514	5,000	5,000
Dividends/Insuraance Refunds	449	1,500	1,500
IRS refund			
CMB Fees	75		
Play Ground Equip			
Transfer from Water		8,500	6,000
Interest on Idle Funds	5		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**29,219**	**37,495**	**23,113**
Resources Available:	**23,164**	**30,321**	**23,369**
Expenditures:			
Office Expenses:			
Salaries & Wages	6,425	7,500	7,500
Employee Benefits	796	800	800
Contract Labor		500	2,000
Meetings	2,430	500	1,000
Utilities	6,056	6,250	6,500
Insurance	3,971	4,250	4,250
Office Supplies	968	465	465
Maintenance	455	400	2,435
Bank Service Fee	60	70	70
Budget & Publications	233	375	375
League Dues		600	600
Legal Fees	2,700	3,000	3,000
Parks:			
Mowing	3,680	3,250	4,000
Other Parks -- Spring Fling	226	400	400
Shelder House		250	250
Trash		250	250
Improvements	788		
Christmas Lights	500		
Street Maintenance	1,050	1,000	1,000
Grimm's Garden		205	205
Brown County's Contract			
Transfer to Water			
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**30,338**	**30,065**	**35,100**
Unencumbered Cash Balance Dec 31	-7,174	256	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	35,391	34,195	35,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,100
See Tab B		Tax Required	11,731
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**11,731**

CPA Summary

City of Reserve 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,357	4,396	6,606
Receipts:			
State of Kansas Gas Tax	2,039	2,210	2,190
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,039**	**2,210**	**2,190**
Resources Available:	**4,396**	**6,606**	**8,796**
Expenditures:			
Street Repair and Maint	0	0	8,796
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**8,796**
Unencumbered Cash Balance Dec 31	4,396	6,606	0
2022/2023/2024 Budget Authority Amount:	2,326	4,501	8,796

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	70,421	73,190	56,412
Receipts:			
Charges to Customers	27,642	32,000	32,000
Transfer from Water Project			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**27,642**	**32,000**	**32,000**
Resources Available:	**98,063**	**105,190**	**88,412**
Expenditures:			
Salaries & Wages	4,397	5,000	5,000
Employee Benefits			
Sensaphone	299	1,000	1,000
Contract Labor	2,257	3,000	3,000
Repairs		4,000	4,000
BR Co Rural Water # 1	9,853	15,000	20,000
Water Testing & Protection Fees	369	750	750
Taxes		275	275
Dues		200	200
Legal/Audit		1,000	1,000
Capital Outlay		2,000	39,135
KHED Loan-Principal	3,849	3,921	3,994
KHED Loan-Interest	3,804	3,732	3,658
Water Deposit Refunds		200	200
Bad Checks		200	200
Deposit Refunds	45		
Transfer to General		8,500	6,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**24,873**	**48,778**	**88,412**
Unencumbered Cash Balance Dec 31	73,190	56,412	0
2022/2023/2024 Budget Authority Amount:	71,554	75,143	88,412

See Tab E

CPA Summary

City of Reserve

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
0		ARPA		0		0		0		
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	6,181	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 6,181
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:	0	Resources Available:	12,362	Resources Available:	0	Resources Available:	0	Resources Available:	0	12,362
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
TR to Water		Playground Equip	2,508							
Total Expenditures	0	Total Expenditures	2,508	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,508
Cash Balance Dec 31	0	Cash Balance Dec 31	9,854	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	9,854 **
										9,854 **

** Note: These two block figures should agree.

CPA Summary

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Reserve
will meet on September 5, 2023 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 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	30,338	49.514	30,065	44.478	35,100	11,731	43.199
Special Highway					8,796		
Water	24,873		48,778		88,412		
	2,508						
Totals	57,719	49.514	78,843	44.478	132,308	11,731	43.199
						*Revenue Neutral Rate***	*43.200*
Less: Transfers	0		8,500		6,000		
Net Expenditure	57,719		70,343		126,308		
Total Tax Levied	11,866		11,731		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	236,953		263,751		271,556		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	202,874	199,025	199,026
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	202,874	199,025	199,026

*Tax rates are expressed in mills

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

Linda Grimm
City Official Title: Clerk

Resolution No. 7-23

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 43.2 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 5, 2023 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 43.2 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 10 day of July (month and year) and SIGNED by the Mayor.

John Ross
Mayor - Interim

Attested:
Linda Quinn
City Clerk

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Karen Olson	X		
John Ross	X		
Cheri Deeringer	X		
Terry Sanders	X		
Thad Harms	X		
Total Attested:	5	0	

AFFIDAVIT OF PUBLICATION

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

Reference: *14136* *P.O. :*
Ad ID: *6744477* *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:	*06/30/23*	*to*	*06/30/23*
Appearances:	*1*		
AD SPACE:	*126*		
TOTAL COST:	*$58.50*		

(Signed)

Subscribed and sworn before me this
30 day of June 2023

JUDY B. MORENO
Notary Public - Notary Seal
State of Missouri
Commissioned for Buchanan County
My Commission Expires: June 23, 2024
Commission Number: 12544882

Judy B. Moreno
Notary Public

Published in the *Hiawatha World* Friday, 6/30/23.

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	2,508						
Totals	57,719	49,514	78,843	44.47%	132,398	11,731	43.199
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** *Revenue Neutral Rate as defined by KSA 79-2988*

Linda Grimm

City Official Title: Clerk

6744477