2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 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	39,165	11,731	37.637
Debt Service	10-113				
Library	12-1220				
Special Highway		7	8,091		
Water		7	88,937		
		8			
Totals		xxxxxx	136,193	11,731	37.637
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			311,691
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 37.637

Assisted by:
Carolyn Brock

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

Date Attested: August 9 2024

Nicole Mc...
County Clerk

Governing Body

City of Reserve

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,731	1,374	38	10	0	4
Debt Service						
Library						
TOTAL	11,731	1,374	38	10	0	4

County Treas Motor Vehicle Estimate 1,374

County Treas Recreational Vehicle Estimate 38

County Treas 16/20M Vehicle Estimate 10

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 4

Motor Vehicle Factor 0.11713

Recreational Vehicle Factor 0.00324

16/20 Vehicle Factor 0.00085

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00034

City of Reserve 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Water	General	8,500	6,000	6,000	12-825d
	Totals	8,500	6,000	6,000	
	Adjustments*				
	Adjusted Totals	8,500	6,000	6,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
City

City of Reserve

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bond-Series 2018 A	5/24/2018	5/24/2058	1.88	21,400	195,105	May	May	3,658	3,994	3,583	4,069
Total G.O. Bonds					**195,105**			**3,658**	**3,994**	**3,583**	**4,069**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**195,105**			**3,658**	**3,994**	**3,583**	**4,069**

City of Reserve

2025

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 2024	Payments Due 2024	Payments Due 2025
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 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	-7,174	2,179	5,008
Receipts:			
Ad Valorem Tax	13,899	11,731	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,054	1,374
Recreational Vehicle Tax		44	38
16/20M Vehicle Tax		11	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	2,189	2,000	2,000
Local Sales Tax	6,976	6,500	6,500
Franchise Tax	5,249	5,000	5,000
Dividends/Insuraance Refunds	601	1,500	1,500
IRS refund			
CMB Fees	75		
Play Ground Equip			
Transfer from Water	8,500	6,000	6,000
Interest on Idle Funds	74		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**37,563**	**34,844**	**22,426**
Resources Available:	**30,389**	**37,023**	**27,434**
Expenditures:			
Office Expenses:			
Salaries & Wages	6,425	7,500	7,500
Employee Benefits	860	900	900
Contract Labor	150	1,000	2,000
Meetings	2,495	1,000	1,000
Utilities	6,846	7,000	7,500
Insurance	3,317	3,500	4,250
Office Supplies	1,144	465	465
Maintenance	120	2,000	5,400
Bank Service Fee	25	70	70
Budget & Publications	234	375	375
League Dues	286	600	600
Legal Fees	2,935	3,000	3,000
Parks:			
Mowing	1,840	2,500	4,000
Other Parks -- Spring Fling	1,125	400	400
Shelder House		250	250
Trash		250	250
Improvements			
Christmas Lights			
Street Maintenance	368	1,000	1,000
Grimm's Garden		205	205
Brown County's Contract			
Transfer to Water			
Capital Outlay			
Miscellaneous	40		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**28,210**	**32,015**	**39,165**
Unencumbered Cash Balance Dec 31	2,179	5,008	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	34,195	35,100	39,165
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	39,165
		Tax Required	11,731
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**11,731**

CPA Summary

City of Reserve 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,396	5,211	5,901
Receipts:			
State of Kansas Gas Tax	1,921	2,190	2,190
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,921**	**2,190**	**2,190**
Resources Available:	**6,317**	**7,401**	**8,091**
Expenditures:			
Street Repair and Maint	1,106	1,500	8,091
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,106**	**1,500**	**8,091**
Unencumbered Cash Balance Dec 31	5,211	5,901	0
2023/2024/2025 Budget Authority Amoun	4,501	8,796	8,091

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	73,190	66,864	56,937
Receipts:			
Charges to Customers	28,528	32,000	32,000
Transfer from Water Project			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**28,528**	**32,000**	**32,000**
Resources Available:	**101,718**	**98,864**	**88,937**
Expenditures:			
Salaries & Wages	4,547	5,000	5,000
Employee Benefits			
Sensaphone	250	1,000	1,000
Contract Labor	2,456	3,000	3,000
Repairs	1,340	4,000	4,000
BR Co Rural Water # 1	8,652	12,500	20,000
Water Testing & Protection Fees	790	750	750
Taxes		275	275
Dues	291	200	200
Legal/Audit		1,000	1,000
Capital Outlay			39,510
KHED Loan-Principal	3,921	3,994	4,069
KHED Loan-Interest	3,732	3,658	3,583
Water Deposit Refunds	35	200	200
Bad Checks	340	350	350
Transfer to General	8,500	6,000	6,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**34,854**	**41,927**	**88,937**
Unencumbered Cash Balance Dec 31	66,864	56,937	0
2023/2024/2025 Budget Authority Amoun	75,143	88,412	88,937

See Tab E

CPA Summary

City of Reserve

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

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	9,853	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		9,853
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:	9,853	Resources Available:	0	Resources Available:	0	Resources Available:	0	9,853
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
TR to Water		Hot Patch for Streets	1,364							
Total Expenditures	0	Total Expenditures	1,364	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,364
Cash Balance Dec 31	0	Cash Balance Dec 31	8,489	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	8,489 **
										8,489 **

** Note: These two block figures should agree.

CPA Summary

(Published in the Hiawatha World Fri. 7/05/24)

NOTICE OF BUDGET HEARING

The governing body of

City of Reserve

will meet on August 5, 2024 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 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	28,210	49.514	32,015	43.199	39,165	11,731	37.637
Special Highway	1,106		1,500		8,091		
Water	34,854		41,927		88,937		
Reserves	1,364						
Totals	65,534	49.514	75,442	43.199	136,193	11,731	37.637
						*Revenue Neutral Rate**	37.637
Less: Transfers	8,500		6,000		6,000		
Net Expenditure	57,034		69,442		130,193		
Total Tax Levied	11,866		11,731		xxxxxxxxxxxxxxxxx		
Assessed Valuation	236,953		271,556		311,691		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	202,874	199,025	195,105
Other	0	0	0
Total	202,874	199,025	195,105

*Tax rates are expressed in mills

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

Linda Grimes

City Official Title: Clerk

AFFIDAVIT OF PUBLICATION

HIAWATHA WORLD
PO BOX 1283
HUTCHINSON, KS 67504-1283

STATE OF KANSAS } SS
COUNTY OF BROWN }

Account Number: 130212
Ad Number: 2443480
Description: City of Reserve Budget Hearing
Ad Cost: $64.50

Sandra Ridings, being first duly sworn, says:

That she is the Agent of the the Hiawatha World, a weekly 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 said newspaper on the following dates:

July 5, 2024

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Kellie Hoyt for Sandra Ridings
Agent

Subscribed to and sworn to me this 4th day of October 2024.

Rhonda Sue Lindbergh
Notary Public
Clay County Missouri
ID#: 21823222
My commission expires: 6-16-2025

RHONDA SUE LINDBERGH
Notary Public, Notary Seal
State of Missouri
Clay County
Commission # 21823222
My Commission Expires 06-16-2025

LINDA GRIMM
CITY OF RESERVE CLERK
1454 220TH ST.
HIAWATHA, KS 66434

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;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 37.637. The date of our hearing is 0 at 0 and will be held at Reserve City Hall, , 109 N Main, Reserve, Kansas.

XXXX 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, 2024.

WITNESS my hand and official seal on June 26, 2024.

(Seal)

Clerk or Officer of Governing Body