State of Kansas
City

2025

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
City of Bern
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 Amount of 2024 Ad Valorem Tax Ad Valorem Tax are within statutory limiations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	402,386	22,320	7.667
Debt Service	10-113				
Library	12-1220	7			
Special Highway		8	15,366		
Water		8	336,010		
Sewer		9	487,280		
Parks-Donations		9			
Non-Budgeted Funds		10			
Totals for City		xxxxxx	1,241,042	22,320	
Recreation	12-1927	7	40,144	1,960	0.674
Totals Includes Recreation		xxxxxx	1,281,186	24,280	8.341
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					2,911,471
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

City Revenue Neutral Rate: 11.859

Assisted by:
Carolyn Brock

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

Date Attested: 12/31, 2024

Mary Kay Schultejans
County Clerk

Governing Body

CPA Summary

City of Bern

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	22,320	2,327	58	72	1,971	16
Debt Service						
Library						
Recreation	1,960	204	5	6	173	1
TOTAL	24,280	2,531	63	78	2,144	17

County Treas Motor Vehicle Estimate 2,531

County Treas Recreational Vehicle Estimate 63

County Treas 16/20M Vehicle Estimate 78

County Treas Commercial Vehicle Tax Estimate 2,144

County Treas Watercraft Tax Estimate 17

Motor Vehicle Factor 0.10424

Recreational Vehicle Factor 0.00259

16/20 Vehicle Factor 0.00321

Commercial Vehicle Factor 0.08830

Watercraft Factor 0.00070

City of Bern

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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Bern

2025

STATEMENT OF INDEBTEDNESS

Tpye 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:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Bern

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 Bern 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	268,620	317,211	313,447
Receipts:			
Ad Valorem Tax	27,074	22,320	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,788	2,327
Recreational Vehicle Tax		24	58
16/20M Vehicle Tax		51	72
Commercial Vehicle Tax		598	1,971
Watercraft Tax		12	16
Gross Earning (Intangible) Tax		143	175
			0
Cash Adjustment	15		0
Comp/Local Sales Tax adjustment	-584		
Compensating Use Tax	5,161	4,200	4,200
Local Sales Tax	16,076	15,000	15,000
Franchise Tax (1/2)	32,651	30,000	30,000
Community Building Reimbursements		4,000	4,000
Library Reimbursements		8,000	8,000
Donations	21,357		
Reimbursement	6,143		
Interest on Idle Funds	5,050	800	800
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**112,943**	**86,936**	**66,619**
Resources Available:	**381,563**	**404,147**	**380,066**
Expenditures:			
Contract Labor		4,000	4,000
Park		20,000	20,000
Insurance	18,928	20,700	22,000
Westar	9,014	12,000	12,000
Repair & Street Maintenance	12,683	20,000	100,000
Maintenance		8,000	8,000
Capital Improvements-Resurfacing Streets	21,357		230,386
Budget, Publications & Clerical	2,025	5,000	5,000
Office Supplies		1,000	1,000
Miscellaneous	345		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**64,352**	**90,700**	**402,386**
Unencumbered Cash Balance Dec 31	317,211	313,447	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	285,006	350,363	402,386
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	402,386
		Tax Required	22,320
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**22,320**

CPA Summary

City of Bern 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	37,716	37,618	37,295
Receipts:			
Ad Valorem Tax	277	1,960	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		157	204
Recreational Vehicle Tax		2	5
16/20M Vehicle Tax		4	6
Commercial Vehicle Tax		53	173
Watercraft Tax		1	1
Cash Adjustment	40		
Interest on Idle Funds	1,110	500	500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,427**	**2,677**	**889**
Resources Available:	**39,143**	**40,295**	**38,184**
Expenditures:			
Special Projects	1,525	3,000	40,144
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,525**	**3,000**	**40,144**
Unencumbered Cash Balance Dec 31	37,618	37,295	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	42,389	42,366	40,144
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,144
		Tax Required	1,960
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,960

CPA Summary

City of Bern

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 2025
Unencumbered Cash Balance Jan 1	1,523	6,486	10,926
Receipts:			
State of Kansas Gas Tax	4,380	4,440	4,440
County Transfers Gas			0
Cash Adjustment	583		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,963**	**4,440**	**4,440**
Resources Available:	**6,486**	**10,926**	**15,366**
Expenditures:			
Street Repair and Maint	0	0	15,366
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**15,366**
Unencumbered Cash Balance Dec 31	6,486	10,926	0
2023/2024/2025 Budget Authority Amount:	5,716	10,433	15,366

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget 2025
Unencumbered Cash Balance Jan 1	370,526	288,910	205,710
Receipts:			
Cash Adjustment			
Charges to Customers	83,138	90,000	130,000
Hook-Up Fee			
Insurance Claim			
Interest on Idle Funds	754	300	300
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**83,892**	**90,300**	**130,300**
Resources Available:	**454,418**	**379,210**	**336,010**
Expenditures:			
Contract Labor		7,000	7,000
Management	9,478	10,000	10,000
Water Purchased	18,504	28,000	28,000
Testing	5,016	5,500	5,500
Utilities	3,994	5,000	5,000
Repairs & Maintenance	59,405	100,000	72,000
Nebraska Well Maintenance	1,200	1,500	1,500
Bill Prep. & Collections	3,242	4,500	4,500
Taxes		2,000	3,000
Capital Outlay	64,669	10,000	199,510
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**165,508**	**173,500**	**336,010**
Unencumbered Cash Balance Dec 31	288,910	205,710	0
2023/2024/2025 Budget Authority Amount:	344,759	395,626	336,010

CPA Summary

City of Bern

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget 2025
Unencumbered Cash Balance Jan 1	370,070	407,680	439,230
Receipts:			
Charges to Customers	16,131	18,000	18,000
Westar Franchise Fees (1/2)	29,499	30,000	30,000
Other Charges	2,950		
Interest on Idle Funds			
Miscellaneous		50	50
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**48,580**	**48,050**	**48,050**
Resources Available:	**418,650**	**455,730**	**487,280**
Expenditures:			
Operations		4,000	4,000
Utilities	607	1,500	1,500
Repairs & Maintenance	2,646	5,000	10,000
Testing	2,981	5,000	6,000
KDHE Loan-- 2023 in full	4,736	0	0
Sludge Removal		1,000	1,000
Capital Projects			464,780
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,970**	**16,500**	**487,280**
Unencumbered Cash Balance Dec 31	407,680	439,230	0
2023/2024/2025 Budget Authority Amount:	392,694	388,934	487,280

Adopted Budget **Parks-Donations**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget 2025
Unencumbered Cash Balance Jan 1	28,465	28,465	28,465
Receipts:			
Non-Budgeted Fund			
Sale of Materials			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**28,465**	**28,465**	**28,465**
Expenditures:			
Improvements			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	28,465	28,465	28,465
2023/2024/2025 Budget Authority Amount:	0	0	0

CPA Summary

City of Bern

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:		
ARPA		**Restricted Projects**		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	12,528	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		12,528
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fed Aid/Governor		Prior Year	36,277							
Total Receipts	0	Total Receipts	36,277	Total Receipts	0	Total Receipts	0	Total Receipts	0	36,277
Resources Available:	12,528	Resources Available:	36,277	Resources Available:	0	Resources Available:	0	Resources Available:	0	48,805
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Projects	12,528									
Total Expenditures	12,528	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	12,528
Cash Balance Dec 31	0	Cash Balance Dec 31	36,277	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	36,277 **
										36,277 **

** Note: These two block figures should agree.

CPA Summary

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Bern
will meet on August 13, 2024 at 7:00 PM at Bern Community Building, 416 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 State Bank of Bern 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	Proposed Estimated Tax Rate*
General	64,352	6.533	90,700	8.322	402,386	22,320	7.666
Special Highway					15,366		
Water	165,508		173,500		336,010		
Sewer	10,970		16,500		487,280		
Parks-Donations							
ARPA	12,528						
Totals for City	253,358	6.533	280,700	8.322	1,241,042	22,320	7.666
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*11.859*
Recreation Commission	1,525	0.574	3,000	0.731	40,144	1,960	0.673
Totals Including Recreation	254,883	7.107	283,700	9.053	1,281,186	24,280	8.339
Less: Transfers	0		0		0		
Net Expenditure	254,883		283,700		1,281,186		
Total Tax Levied	24,281		24,280		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,416,852		2,682,477		2,911,471		
Outstanding Indebtedness, January 1,	2022		2023		2024		
Revenue Bonds	9,146		4,637		0		
Lease Purchase Principal	0		0		0		
Total	9,146		4,637		0		

*Tax rates are expressed in mills

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

Yvonne Krehbiel
City Official Title: Clerk

NOTICE OF BUDGET HEARING

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

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	64,352	6.533	90,700	8.322	402,386	22,320	7.666
Special Highway					15,366		
Water	165,508		173,500		336,010		
Sewer	10,970		16,500		487,280		
Parks-Donations							
ARPA	12,528						
Totals for City	253,358	6.533	280,700	8.322	1,241,042	22,320	7.666
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*11.859*
Recreation Commission	1,525	0.574	3,000	0.731	40,144	1,960	0.673
Totals including Recreation	254,883	7.107	283,700	9.053	1,281,186	24,280	8.339
Less: Transfers	0		0		0		
Net Expenditure	254,883		283,700		1,281,186		
Total Tax Levied	24,281		24,280		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,416,852		2,682,477		2,911,471		

Outstanding Indebtedness, January 1,	2022	2023	2024
Revenue Bonds	9,146	4,637	0
Lease Purchase Principal	0	0	0
Total	9,146	4,637	0

*Tax rates are expressed in mills

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

Yvonne Krehbiel
City Official Title: Clerk

STATE OF KANSAS
County of Nemaha

Matt Diehl, being first duly sworn, deposes and states: That he is of lawful age, that affiant is editor of The Courier-Tribune, a weekly newspaper wholly printed within the City of Seneca and in said County of Nemaha and State of Kansas, and which newspaper is published as aforesaid and is of general circulation in said city and county, and which has been admitted to the mails as second class matter in said county and which has been continuously and uninterruptedly published in said city and county as at least weekly (50) times a year for more than five (5) years prior to the first publication of the Notice - Ordinance –Report, a copy of which is hereto attached marked "Exhibit A", and that said Notice-Ordinance-Report was published in said newspaper for 1 consecutive weeks on the following dates, to-wit:

Beginning with the First insertion of said Notice - Ordinance – Report
In the issue thereof date June 26, 2024
Second insertion thereof in the issue thereof date _____, 2024
Third insertion thereof in the issue thereof date _____, 2024

Affiant further states that said newspaper has a general paid circulation on a weekly basis in Nemaha County Kansas, and is not a trade, religious or fraternal publication.
Affiant further states he has personal knowledge of all the foregoing matters and facts.

Printer's Fees $ 60.00
Subscribed to in my presence and sworn to before me by said Matt Diehl Matt Diehl
This 26 day of June, 2024

STATE OF KANSAS NOTARY PUBLIC
JOYCE K. DIEHL
My Appointment Expires
January 15, 2025

Joyce K Diehl

My commission expires on the 15th day of January, 2025

Affidavit and proof of publication examined, approved and filed the ____ day of _____, 2024

_____