State of Kansas
City

2023

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

			2023 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	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	285,006	22,320	6.533
Debt Service	10-113				
Library	12-1220	7			
Special Highway		8	5,716		
Water		8	344,759		
Sewer		9	392,694		
Parks-Donations		9			
Non-Budgeted Funds		10			
Totals for City		xxxxxx	1,028,175	22,320	6.533
Recreation	12-1927	7	42,389	1,961	0.574
Totals Includes Recreation		xxxxxx	1,070,564	24,281	7.107
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					3,416,852
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

City Revenue Neutral Rate 7.106

Assisted by:
Carolyn Brock

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

Date Attested: December 29, 2022

Mary Kay Schultejans
County Clerk

Governing Body

CPA Summary

City of Bern

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 Year				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	22,520	1,976	52	78	1,366	15
Debt Service						
Library						
Recreation	3,300	290	8	12	200	2
TOTAL	25,820	2,266	60	90	1,566	17

County Treas Motor Vehicle Estimate 2,266

County Treas Recreational Vehicle Estimate 60

County Treas 16/20M Vehicle Estimate 90

County Treas Commercial Vehicle Tax Estimate 1,566

County Treas Watercraft Tax Estimate 17

Motor Vehicle Factor 0.08776

Recreational Vehicle Factor 0.00232

16/20 Vehicle Factor 0.00349

Commercial Vehicle Factor 0.06065

Watercraft Factor 0.00066

City of Bern 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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Bern

2023

STATEMENT OF INDEBTEDNESS

Tpye 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:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
KDHE Loan	9/3/2004	9/1/2023	2.58	73,038	9,146	March	March	129	2,239	66	2,302
						Sept	Sept	98	2,270	33	2,335
Total Revenue Bonds					9,146			227	4,509	99	4,637
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					9,146			227	4,509	99	4,637

City of Bern

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 Bern 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	225,508	294,138	198,499
Receipts:			
Ad Valorem Tax	34,188	22,520	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,925	1,976
Recreational Vehicle Tax		28	52
16/20M Vehicle Tax		103	78
Commercial Vehicle Tax		1,959	1,366
Watercraft Tax		5	15
Gross Earning (Intangible) Tax		121	0
LAVTR			0
City and County Revenue Sharing			0
Comp/Local Sales Tax adjustment	-335		
Compensating Use Tax	4,361	4,200	4,200
Local Sales Tax	13,969	13,700	13,700
Franchise Tax (1/2)	30,580	30,000	30,000
Community Building Reimbursements		4,000	4,000
Library Reimbursements	7,473	8,000	8,000
Donations	12,440		
Reimbursement			
Interest on Idle Funds	915	800	800
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	103,591	88,361	64,187
Resources Available:	329,099	382,499	262,686
Expenditures:			
Contract Labor		4,000	4,000
Park		5,000	20,000
Insurance	15,276	16,000	18,000
Westar	8,740	10,000	12,000
Repair & Street Maintenance		35,000	35,000
Maintenance	6,530	8,000	8,000
Capital Improvements-Resurfacing Streets	626	100,000	182,006
Budget, Publications & Clerical	3,267	5,000	5,000
Office Supplies		1,000	1,000
Miscellaneous	522		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	34,961	184,000	285,006
Unencumbered Cash Balance Dec 31	294,138	198,499	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	286,241	303,116	285,006
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	285,006
		Tax Required	22,320
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	22,320

CPA Summary

City of Bern 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
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 miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 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 2022 Ad Valorem Tax	0

Adopted Budget **Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	33,321	36,135	39,916
Receipts:			
Ad Valorem Tax	2,773	3,300	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		280	290
Recreational Vehicle Tax		3	8
16/20M Vehicle Tax		10	12
Commercial Vehicle Tax		187	200
Watercraft Tax		1	2
Interest on Idle Funds	41		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,814	3,781	512
Resources Available:	36,135	39,916	40,428
Expenditures:			
Special Projects	0		42,389
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	42,389
Unencumbered Cash Balance Dec 31	36,135	39,916	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	36,170	36,829	42,389
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,389
		Tax Required	1,961
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,961

CPA Summary

City of Bern 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 2023
Unencumbered Cash Balance Jan 1	14,558	19,684	1,156
Receipts:			
State of Kansas Gas Tax	4,717	4,490	4,560
County Transfers Gas	409		0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,126**	**4,490**	**4,560**
Resources Available:	**19,684**	**24,174**	**5,716**
Expenditures:			
Street Repair and Maint		23,018	5,716
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**23,018**	**5,716**
Unencumbered Cash Balance Dec 31	19,684	1,156	0
2021/2022/2023 Budget Authority Amount:	13,485	23,018	5,716

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget 2023
Unencumbered Cash Balance Jan 1	311,493	312,659	279,459
Receipts:			
Charges to Customers	61,944	65,000	65,000
Interest on Idle Funds	374	300	300
Miscellaneous	5,632		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**67,950**	**65,300**	**65,300**
Resources Available:	**379,443**	**377,959**	**344,759**
Expenditures:			
Contract Labor	2,885	7,000	7,000
Management	8,884	10,000	10,000
Water Purchased	20,447	28,000	28,000
Testing	2,710	4,500	4,500
Utilities	2,898	5,000	5,000
Repairs & Maintenance	18,781	30,000	30,000
Nebraska Well Maintenance	1,200	1,500	1,500
Bill Prep. & Collections	116	4,500	4,500
Taxes		3,000	3,000
Capital Outlay	3,231	5,000	251,259
Miscellaneous	5,632		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**66,784**	**98,500**	**344,759**
Unencumbered Cash Balance Dec 31	312,659	279,459	0
2021/2022/2023 Budget Authority Amount:	379,643	349,493	344,759

CPA Summary

City of Bern 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget 2023
Unencumbered Cash Balance Jan 1	294,924	328,830	344,644
Receipts:			
Charges to Customers	16,435	18,000	18,000
Westar Franchise Fees (1/2)	30,593	30,000	30,000
Interest on Idle Funds			
Miscellaneous	117	50	50
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**47,145**	**48,050**	**48,050**
Resources Available:	**342,069**	**376,880**	**392,694**
Expenditures:			
Operations		4,000	4,000
Utilities	1,359	1,500	1,500
Repairs & Maintenance	6,402	10,000	10,000
Testing	742	6,000	6,000
KDHE Loan	4,736	4,736	4,736
Sludge Removal		1,000	1,000
Capital Projects		5,000	365,458
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,239**	**32,236**	**392,694**
Unencumbered Cash Balance Dec 31	328,830	344,644	0
2021/2022/2023 Budget Authority Amount:	284,363	273,688	392,694

Adopted Budget **Parks-Donations**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget 2023
Unencumbered Cash Balance Jan 1	19,338	28,465	28,465
Receipts:			
Non-Budgeted Fund			
Sale of Materials	9,000		
Interest on Idle Funds	127		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,127	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
2021/2022/2023 Budget Authority Amount:	0	0	0

CPA Summary

City of Bern

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:		
ARPA			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fed Aid/Governor	12,514									
Total Receipts	12,514	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	12,514
Resources Available:	12,514	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	12,514
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	12,514	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	12,514 **
										12,514 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of
City of Bern
will meet on August 9, 2022 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 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	34,961	9.987	184,000	6.681	285,006	22,320	6.532
Special Highway			23,018		5,716		
Water	66,784		98,500		344,759		
Sewer	13,239		32,236		392,694		
Parks-Donations							
ARPA							
Totals for City	114,984	9.987	337,754	6.681	1,028,175	22,320	6.532
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*7.106*
Recreation Commission		0.956		0.670	42,389	1,961	0.574
Totals Including Recreation	114,984	10.943	337,754	7.351	1,070,564	24,281	7.106
Less: Transfers	0		0		0		
Net Expenditure	114,984		337,754		1,070,564		
Total Tax Levied	25,820		25,820		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,359,800		3,370,830		3,416,852		
Outstanding Indebtedness, January 1.	2020		2021		2022		
Revenue Bonds	17,792		13,530		9,146		
Lease Purchase Principal	0		0		0		
Total	17,792		13,530		9,146		

*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

2023

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City of Bern

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BUDGET SUMMARY

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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	34,961	9.987	184,000	6.681	285,006	22,320	6.532
Special Highway			23,018		5,716		
Water	66,784		98,500		344,759		
Sewer	13,239		32,236		392,694		
Parks-Donations							
ARPA							
Totals for City	114,984	9.987	337,754	6.681	1,028,175	22,320	6.532
Recreation Commission		0.956		0.670	42,389	1,961	0.574
Totals Including Recreation	114,984	10.943	337,754	7.351	1,070,564	24,281	7.106
Less: Transfers	0		0		0		
Net Expenditure	114,984		337,754		1,070,564		
Total Tax Levied	25,820		25,820		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,359,800		3,370,830		3,416,852		

*City Revenue Neutral Rate (excluding Recreation Commission)*** 7.106

Outstanding Indebtedness, January 1,	2020	2021	2022
Revenue Bonds	17,792	13,530	9,146
Lease Purchase Principal	0	0	0
Total	17,792	13,530	9,146

*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 July 20, 2022
Second insertion thereof in the issue thereof date ( ), 2022
Third insertion thereof in the issue thereof date _____, 2022

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 20 day of July, 2022

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 _____, 2022

_____