2024

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

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, 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	350,363	22,320	8.322
Debt Service	10-113				
Library	12-1220	7			
Special Highway		8	10,433		
Water		8	395,626		
Sewer		9	388,934		
Parks-Donations		9			
Non-Budgeted Funds		10			
Totals for City		xxxxxx	1,145,356	22,320	8.322
Recreation	12-1927	7	42,366	1,960	0.731
Totals Includes Recreation		xxxxxx	1,187,722	24,280	9.053
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					2,682,477
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

City Revenue Neutral Rate: 8.411

Assisted by:
Carolyn Brock

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

Date Attested: 12/31, 2023

Mary Kay Schultejans
County Clerk

Governing Body

CPA Summary

City of Bern

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 Year				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	22,320	1,788	24	51	598	12
Debt Service						
Library						
Recreation	1,961	157	2	4	53	1
TOTAL	24,281	1,945	26	55	651	13

County Treas Motor Vehicle Estimate 1,945

County Treas Recreational Vehicle Estimate 26

County Treas 16/20M Vehicle Estimate 55

County Treas Commercial Vehicle Tax Estimate 651

County Treas Watercraft Tax Estimate 13

Motor Vehicle Factor 0.08010

Recreational Vehicle Factor 0.00107

16/20 Vehicle Factor 0.00227

Commercial Vehicle Factor 0.02681

Watercraft Factor 0.00054

City of Bern

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

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

City of Bern

2024

STATEMENT OF INDEBTEDNESS

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

City of Bern

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 Bern 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	294,138	268,620	263,427
Receipts:			
Ad Valorem Tax	34,288	22,320	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,976	1,788
Recreational Vehicle Tax		52	24
16/20M Vehicle Tax		78	51
Commercial Vehicle Tax		1,366	598
Watercraft Tax		15	12
Gross Earning (Intangible) Tax		0	143
LAVTR			0
City and County Revenue Sharing			0
Comp/Local Sales Tax adjustment			
Compensating Use Tax	4,629	4,200	4,200
Local Sales Tax	15,021	15,000	15,000
Franchise Tax (1/2)	38,003	30,000	30,000
Community Building Reimbursements		4,000	4,000
Library Reimbursements	8,357	8,000	8,000
Donations			
Reimbursement			
Interest on Idle Funds	2,349	800	800
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**102,647**	**87,807**	**64,616**
Resources Available:	**396,785**	**356,427**	**328,043**
Expenditures:			
Contract Labor	2,901	4,000	4,000
Park		5,000	20,000
Insurance	17,182	18,000	18,000
Westar	8,981	12,000	12,000
Repair & Street Maintenance	9,796	40,000	100,363
Maintenance		8,000	8,000
Capital Improvements-Resurfacing Streets	89,305		182,000
Budget, Publications & Clerical		5,000	5,000
Office Supplies		1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**128,165**	**93,000**	**350,363**
Unencumbered Cash Balance Dec 31	268,620	263,427	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	303,116	285,006	350,363
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	350,363
		Tax Required	22,320
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**22,320**

CPA Summary

City of Bern 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 miscellanous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

Adopted Budget **Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	36,135	37,716	40,189
Receipts:			
Ad Valorem Tax	1,581	1,961	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		290	157
Recreational Vehicle Tax		8	2
16/20M Vehicle Tax		12	4
Commercial Vehicle Tax		200	53
Watercraft Tax		2	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,581**	**2,473**	**217**
Resources Available:	**37,716**	**40,189**	**40,406**
Expenditures:			
Special Projects	0	0	42,366
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	**42,366**
Unencumbered Cash Balance Dec 31	37,716	40,189	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	36,829	42,389	42,366
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,366
		Tax Required	1,960
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,960

CPA Summary

City of Bern 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 2024
Unencumbered Cash Balance Jan 1	19,684	1,523	5,993
Receipts:			
State of Kansas Gas Tax	4,382	4,470	4,440
County Transfers Gas			0
	1,222		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,604**	**4,470**	**4,440**
Resources Available:	**25,288**	**5,993**	**10,433**
Expenditures:			
Street Repair and Maint	23,765	0	10,433
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,765**	**0**	**10,433**
Unencumbered Cash Balance Dec 31	1,523	5,993	0
2022/2023/2024 Budget Authority Amount:	23,018	5,716	10,433

See Tab A

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget 2024
Unencumbered Cash Balance Jan 1	312,659	370,526	265,326
Receipts:			
Charges to Customers	127,829	130,000	130,000
Hook-Up Fee	3,000		
Insurance Claim	4,680		
Interest on Idle Funds	250	300	300
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**135,759**	**130,300**	**130,300**
Resources Available:	**448,418**	**500,826**	**395,626**
Expenditures:			
Contract Labor	4,423	7,000	7,000
Management	10,408	10,000	10,000
Water Purchased	26,946	28,000	28,000
Testing	3,362	4,500	4,500
Utilities	3,586	5,000	5,000
Repairs & Maintenance	27,967	72,000	72,000
Nebraska Well Maintenance	1,200	1,500	1,500
Bill Prep. & Collections		4,500	4,500
Taxes		3,000	3,000
Capital Outlay		100,000	260,126
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**77,892**	**235,500**	**395,626**
Unencumbered Cash Balance Dec 31	370,526	265,326	0
2022/2023/2024 Budget Authority Amount:	349,493	344,759	395,626

CPA Summary

City of Bern 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget 2024
Unencumbered Cash Balance Jan 1	328,830	370,070	340,884
Receipts:			
Charges to Customers	16,266	18,000	18,000
Westar Franchise Fees (1/2)	37,892	30,000	30,000
Interest on Idle Funds			
Miscellaneous		50	50
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**54,158**	**48,050**	**48,050**
Resources Available:	**382,988**	**418,120**	**388,934**
Expenditures:			
Operations		4,000	4,000
Utilities	1,075	1,500	1,500
Repairs & Maintenance	5,181	10,000	10,000
Testing	1,926	6,000	6,000
KDHE Loan-- 2023 in full	4,736	4,736	0
Sludge Removal		1,000	1,000
Capital Projects		50,000	366,434
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,918**	**77,236**	**388,934**
Unencumbered Cash Balance Dec 31	370,070	340,884	0
2022/2023/2024 Budget Authority Amount:	273,688	392,694	388,934

Adopted Budget **Parks-Donations**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget 2024
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
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

City of Bern

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:		
ARPA			0		0		0		0	
Unencumbered Cash Balance Jan 1	12,514	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 12,514
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:	25,028	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	25,028
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Community Bldg	12,500									
Total Expenditures	12,500	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	12,500
Cash Balance Dec 31	12,528	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	12,528 **
										12,528 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of
City of Bern
will meet on July 11, 2023 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 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	128,165	6.681	93,000	6.533	350,363	22,320	8.322
Special Highway	23,765				10,433		
Water	77,892		235,500		395,626		
Sewer	12,918		77,236		388,934		
Parks-Donations							
ARPA	12,500						
Totals for City	255,240	6.681	405,736	6.533	1,145,356	22,320	8.322
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*8.411*
Recreation Commission		0.670		0.574	42,366	1,960	0.731
Totals Including Recreation	255,240	7.351	405,736	7.107	1,187,722	24,280	9.053
Less: Transfers	0		0		0		
Net Expenditure	255,240		405,736		1,187,722		
Total Tax Levied	25,820		24,281		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,370,830		3,416,852		2,682,177		
Outstanding Indebtedness, January 1,	2021		2022		2023		
Revenue Bonds	13,530		9,146		4,637		
Lease Purchase Principal	0		0		0		
Total	13,530		9,146		4,637		

*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

The governing body of
City of Bern
will meet on July 11, 2023 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 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	128,165	6.681	93,000	6.533	350,363	22,320	8.322
Special Highway	23,765				10,433		
Water	77,892		235,500		395,626		
Sewer	12,918		77,236		388,934		
Parks-Donations							
ARPA	12,500						
Totals for City	255,240	6.681	405,736	6.533	1,145,356	22,320	8.322
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*8.477*
Recreation Commission		0.670		0.574	42,366	1,960	0.731
Totals including Recreation	255,240	7.351	405,736	7.107	1,187,722	24,280	9.053
Less: Transfers	0		0		0		
Net Expenditure	255,240		405,736		1,187,722		
Total Tax Levied	25,820		24,281		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,370,830		3,416,852		2,682,177		

Outstanding Indebtedness, January 1,	2021	2022	2023
Revenue Bonds	13,530	9,146	4,657
Lease Purchase Principal	0	0	0
Total	13,530	9,146	4,657

*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 21, 2023
Second insertion thereof in the issue thereof date _____, 2023
Third insertion thereof in the issue thereof date _____, 2023

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 21 day of June, 2023

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 _____, 2023

_____