State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
Bern-Washington Cemetery # 13

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

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 MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	7,986	2,440	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	7,986	2,440	
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 0.251

Assisted by:
Carolyn Brock

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

BRENT LORTSCHER
BOARD CHAIR + TREAS

Attest: _____, 2024

County Clerk

Governing Body

CPA Summary

State of Kansas
Special District

CERTIFICATE

2025

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We, the undersigned, officers of
Bern-Washington Cemetery # 13

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Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	7,986	2,440	0.250
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	7,986	2,440	0.250
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

9,776,969
Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 0.251

Assisted by:
Carolyn Brock

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

Attest: 12/31, 2024

Mary Kay Schultejans
County Clerk

Governing Body

CPA Summary

Bern-Washington Cemetery # 13
Nemaha County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,440	151	3	15	63	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,440	151	3	15	63	1

County Treas Motor Vehicle Estimate 151

County Treas Recreational Vehicle Estimate 3

County Treas 16/20M Vehicle Estimate 15

County Treas Commercial Vehicle Tax Estimate 63

County Treas Watercraft Tax Estimate 1

MVT Factor 0.06189

RVT Factor 0.00123

16/20M Factor 0.00615

Comm Veh Facto 0.02582

Watercraft Facto 0.00041

2025

Bern-Washington Cemetery # 13
Nemaha County

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
Perpetual Savings	General	16,000	2,000	2,000	
	Totals	16,000	2,000	2,000	
	Adjustments*				
	Adjusted Totals	16,000	2,000	2,000	

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

Bern-Washington Cemetery # 13
Nemaha County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

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 On Jan 1, 2024	Payments Due 2024	Payments Due 2025
None							
			Total	**0**	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Bern-Washington Cemetery # 13
Nemaha County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2025 State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,261	3,948	2,313
Receipts:			
Ad Valorem Tax	2,660	2,440	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		127	151
Recreational Vehicle Tax		2	3
16/20M Vehicle Tax		11	15
Commercial Vehicle Tax		26	63
Watercraft Tax		1	1
Sale of Lots	1,000		
Opening & Closings	2,000	1,000	1,000
Donations			
Transfer from Perpetual Savings (EJ)	16,000	2,000	2,000
Interest on Idle Funds	1		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**21,661**	**5,607**	**3,233**
Resources Available:	**23,922**	**9,555**	**5,546**
Expenditures:			
Mowing	4,250	5,000	5,000
Openings	400	1,000	1,000
Operations		144	144
Budget & Publications	162	300	300
Road Maintenance	2,662	798	1,542
North Driveway-Concrete	12,500		
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**19,974**	**7,242**	**7,986**
Unencumbered Cash Balance Dec 31	3,948	2,313	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	6,294	7,242	7,986
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	7,986
		Tax Required	2,440
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,440

CPA Summary

Bern-Washington Cemetery # 13

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:		
Perpetual Savings			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	259,822	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		259,822
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Investment-Growth	43,544									
Total Receipts	43,544	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	43,544
Resources Available:	303,366	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	303,366
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
TR to General	16,000									
Change in Value										
Total Expenditures	16,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	16,000
Cash Balance Dec 31	287,366	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	287,366 **
										287,366 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2025 Special District

NOTICE OF BUDGET HEARING

The governing body of

Bern-Washington Cemetery # 13

Nemaha County

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 tax to levied. Detailed budget information is available at Brent Lortscher's residence and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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 2023		Current Year Estimate for 2024		Proposed Budget Year 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	19,974	0.243	7,242	0.249	7,986	2,440	0.250
Perpetual Savings	16,000						
Totals	35,974	0.243	7,242	0.249	7,986	2,440	0.250
						*Revenue Neutral Rate***	*0.251*
Less: Transfers	16,000		2,000		2,000		
Net Expenditures	19,974		5,242		5,986		
Total Tax Levied	2,440		2,440		xxxxxxxxxxxxxxx		
Assessed Valuation	10,030,155		9,808,690		9,761,570		

*Tax rates are expressed in mills.

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

Brent Lortscher

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*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Brent Lortscher

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 $52.50
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

_____