State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
Bern Fire # 4

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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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	19-3610	5	254,288	75,000	4.206
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	254,288	75,000	4.206
Budget Hearing Notice		7\			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					17,834,924
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	4.209
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

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

Dean Kurt Pace
Mark S Engelman
Daniel P Oldham
Robert Myers Treas.

Attest: 12/31, 2025
Mary Kay Schultejans
County Clerk

Governing Body

CPA Summary

Bern Fire # 4
Nemaha County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	75.000	4.079	98	756	1.228	26
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	75.000	4.079	98	756	1.228	26

County Treas Motor Vehicle Estimate 4.079

County Treas Recreational Vehicle Estimate 98

County Treas 16/20M Vehicle Estimate 756

County Treas Commercial Vehicle Tax Estimate 1.228

County Treas Watercraft Tax Estimate 26

MVT Factor 0.05439

RVT Factor 0.00131

16/20M Factor 0.01008

Comm Veh Factor 0.01637

Watercraft Factor 0.00035

2026

Bern Fire # 4
Nemaha County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	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 2025 and/or 2026 from a non-budgeted fund.

Bern Fire # 4
Nemaha County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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, 2025	Payments Due 2025	Payments Due 2026
None							
			Total	**0**	**0**	**0**	**0**

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

Bern Fire # 4
Nemaha County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026 State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	86,232	141,638	173,001
Receipts:			
Ad Valorem Tax	80,364	75,000	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		4,064	4,079
Recreational Vehicle Tax		98	98
16/20M Vehicle Tax		630	756
Commercial Vehicle Tax		1,450	1,228
Watercraft Tax		21	26
LAVTR			0
Donations	500		
Forestry Grant	4,999		
Refund	71		
Interest on Idle Funds	695	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**86,629**	**81,363**	**6,287**
Resources Available:	**172,861**	**223,001**	**179,288**
Expenditures:			
New Building	1,736		114,288
Insurance	7,806	10,000	10,000
Utilities	2,915	4,000	4,000
Fuel	2,124	7,000	7,000
Repairs/ Parts		2,000	2,000
Training & Dues		1,500	1,500
Equipment	12,016	15,000	25,000
Equipment- Truck			80,000
Truck Down Payment			
City of Bern			
Expenses			
Budget & Publications	178	500	500
Operations	4,448	10,000	10,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**31,223**	**50,000**	**254,288**
Unencumbered Cash Balance Dec 31	141,638	173,001	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	163,155	199,410	254,288
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	254,288
		Tax Required	75,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	75,000

CPA Summary

Bern Fire # 4

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	263,311	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		263,311
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	36,805									
Interest	144									
Investment Interest	13,768									
Refund	79									
Total Receipts	50,796	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	50,796
Resources Available:	314,107	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	314,107
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Building Improve	105									
Fireworks	12,291									
Food	227									
First Responder Eq										
BBQ Suplies	1,344									
Parts	76									
Total Expenditures	14,043	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	14,043
Cash Balance Dec 31	300,064	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	300,064 **
										300,064 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Bern Fire # 4
Nemaha County
will meet on September 8, 2025 at 7:00 PM at Bern Fire Hall, 324 Main, Bern 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 Bern Fire Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	31,223	4.146	50,000	4.228	254,288	75,000	4.208
Equipment Reserve	14,043						
Totals	45,266	4.146	50,000	4.228	254,288	75,000	4.208
						*Revenue Neutral Rate***	*4.209*
Less: Transfers	0		0		0		
Net Expenditures	45,266		50,000		254,288		
Total Tax Levied	75,000		75,000		xxxxxxxxxxxxxxxxx		
Assessed Valuation	18,116,819		17,740,545		17,824,250		

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

Robert Myers

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Robert Myers

STATE OF KANSAS
County of Nemaha

Pamela Deters, being first duly sworn, deposes and states: That she is of lawful age, that affiant is legal publication 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 30, 2025
Second insertion thereof in the issue thereof date _____, 2025
Third insertion thereof in the issue thereof date _____, 2025

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 Pamela Deters Pamela A. Deters
This 30 day of July, 2025

STATE OF KANSAS NOTARY PUBLIC
JOYCE K. DIEHL
My Appointment Expires
1-15-29

Joyce K Diehl

My commission expires on the 15th day of January, 2029

Affidavit and proof of publication examined, approved and filed the ____ day of _____, 2025

_____