State of Kansas
City

2026

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

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 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	270,426	22,445	7.586
Debt Service	10-113				
Library	12-1220	7			
Special Highway		8	9,786		
Water		8	274,647		
Sewer		9	436,137		
Parks-Donations		9			
		10			
Totals for City		xxxxxx	990,996	22,445	
Recreation	12-1927	7	45,465	1,960	0.663
Totals Includes Recreation		xxxxxx	1,036,461	24,405	8.249
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					2,958,950
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

City Revenue Neutral Rate	7.588
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Carolyn Brock

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

Date Attested: 12/31, 2025

Mary Kay Schultejans
County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	22,320	2,096	63	99	1,198	13
Debt Service						
Library						
Recreation	1,960	184	6	9	105	1
TOTAL	24,280	2,280	69	108	1,303	14

County Treas Motor Vehicle Estimate 2,280

County Treas Recreational Vehicle Estimate 69

County Treas 16/20M Vehicle Estimate 108

County Treas Commercial Vehicle Tax Estimate 1,303

County Treas Watercraft Tax Estimate 14

Motor Vehicle Factor 0.09390

Recreational Vehicle Factor 0.00284

16/20 Vehicle Factor 0.00445

Commercial Vehicle Factor 0.05367

Watercraft Factor 0.00058

City of Bern

2026

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.

State of Kansas
City

City of Bern

2026

STATEMENT OF INDEBTEDNESS

Tpye of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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

2026

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 2025	Payments Due 2025	Payments Due 2026
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 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	317,210	368,488	179,427
Receipts:			
Ad Valorem Tax	25,395	22,320	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,327	2,096
Recreational Vehicle Tax		58	63
16/20M Vehicle Tax		72	99
Commercial Vehicle Tax		1,971	1,198
Watercraft Tax		16	13
Gross Earning (Intangible) Tax		175	85
			0
Cash Adjustment			0
Comp/Local Sales Tax adjustment	6,152		
Compensating Use Tax	5,089	5,000	5,000
Local Sales Tax	15,388	15,000	15,000
Franchise Tax (1/2)	33,973	30,000	30,000
Community Building Reimbursements	5,300	4,000	4,000
Library Reimbursements	2,000	8,000	8,000
Donations	2,000		
Reimbursement	14,128		
Interest on Idle Funds	5,340	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**114,765**	**91,939**	**68,554**
Resources Available:	**431,975**	**460,427**	**247,981**
Expenditures:			
Contract Labor		4,000	4,000
Park		5,000	20,000
Insurance	20,665	22,000	25,000
Westar	9,591	12,000	13,000
Repair & Street Maintenance		120,000	40,000
Maintenance	10,455	12,000	12,000
Capital Improvements-Resurfacing Streets	18,010	100,000	150,426
Budget, Publications & Clerical	3,118	5,000	5,000
Office Supplies		1,000	1,000
Miscellaneous	1,648		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**63,487**	**281,000**	**270,426**
Unencumbered Cash Balance Dec 31	368,488	179,427	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	350,363	402,386	270,426
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	270,426
		Tax Required	22,445
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**22,445**

CPA Summary

City of Bern 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	37,618	40,023	42,700
Receipts:			
Ad Valorem Tax	2,255	1,960	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		157	184
Recreational Vehicle Tax		2	6
16/20M Vehicle Tax		4	9
Commercial Vehicle Tax		53	105
Watercraft Tax		1	1
Interest on Idle Funds	150	500	500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,405**	**2,677**	**805**
Resources Available:	**40,023**	**42,700**	**43,505**
Expenditures:			
Special Projects	0	0	45,465
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**45,465**
Unencumbered Cash Balance Dec 31	40,023	42,700	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	42,366	40,144	45,465
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,465
		Tax Required	1,960
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,960

CPA Summary

City of Bern 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 2026
Unencumbered Cash Balance Jan 1	6,486	16,252	5,336
Receipts:			
State of Kansas Gas Tax	4,362	4,450	4,450
County Transfers Gas			0
	5,404		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,766**	**4,450**	**4,450**
Resources Available:	**16,252**	**20,702**	**9,786**
Expenditures:			
Street Repair and Maint	0	15,366	9,786
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**15,366**	**9,786**
Unencumbered Cash Balance Dec 31	16,252	5,336	0
2024/2025/2026 Budget Authority Amoun	10,433	15,366	9,786

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 2026
Unencumbered Cash Balance Jan 1	288,910	248,547	144,347
Receipts:			
Cash Adjustment			
Charges to Customers	100,366	130,000	130,000
Hook-Up Fee			
Insurance Claim			
Interest on Idle Funds	1,632	300	300
Miscellaneous	184		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**102,182**	**130,300**	**130,300**
Resources Available:	**391,092**	**378,847**	**274,647**
Expenditures:			
Contract Labor		3,500	3,500
Management	9,782	10,000	10,000
Water Purchased	19,688	28,000	28,000
Testing	3,360	5,500	5,500
Utilities	3,664	5,000	5,000
Repairs & Maintenance	69,240	72,000	72,000
Nebraska Well Maintenance	1,500	1,500	1,500
Bill Prep. & Collections	5,270	6,000	6,000
Taxes		3,000	3,000
Capital Outlay	28,320	100,000	140,147
Miscellaneous	1,721		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**142,545**	**234,500**	**274,647**
Unencumbered Cash Balance Dec 31	248,547	144,347	0
2024/2025/2026 Budget Authority Amoun	395,626	336,010	274,647

CPA Summary

City of Bern 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 2026
Unencumbered Cash Balance Jan 1	407,680	452,537	388,087
Receipts:			
Charges to Customers	16,365	18,000	18,000
Westar Franchise Fees (1/2)	33,982	30,000	30,000
Other Charges			
Interest on Idle Funds			
Miscellaneous		50	50
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**50,347**	**48,050**	**48,050**
Resources Available:	**458,027**	**500,587**	**436,137**
Expenditures:			
Operations		4,000	4,000
Utilities	746	1,500	1,500
Repairs & Maintenance	3,173	100,000	10,000
Testing	1,571	6,000	6,000
Sludge Removal		1,000	1,000
Capital Projects			413,637
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,490**	**112,500**	**436,137**
Unencumbered Cash Balance Dec 31	452,537	388,087	0
2024/2025/2026 Budget Authority Amoun	388,934	487,280	436,137

Adopted Budget **Parks-Donations**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 2026
Unencumbered Cash Balance Jan 1	28,465	34,398	34,398
Receipts:			
Non-Budgeted Fund			
Sale of Materials	5,933		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,933**	**0**	**0**
Resources Available:	**34,398**	**34,398**	**34,398**
Expenditures:			
Improvements			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	34,398	34,398	34,398
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

City of Bern

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:		
0		**Restricted Projects**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	36,277	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		36,277
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	36,277	Resources Available:	0	Resources Available:	0	Resources Available:	0	36,277
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	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

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Bern
will meet on August 12, 2025 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 2026 Expenditures and Amount of Current Year Estimate for 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 for 2024		Current Year Estimate for 2025		Proposed Budget 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	63,487	8.322	281,000	7.667	270,426	22,445	7.585
Special Highway			15,366		9,786		
Water	142,545		234,500		274,647		
Sewer	5,490		112,500		436,137		
Parks-Donations							
ARPA							
Totals for City	211,522	8.322	643,366	7.667	990,996	22,445	7.585
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*7.588*
Recreation Commission		0.731		0.674	45,465	1,960	0.662
Totals Including Recreation	211,522	9.053	643,366	8.341	1,036,461	24,405	8.247
Less: Transfers	0		0		0		
Net Expenditure	211,522		643,366		1,036,461		
Total Tax Levied	24,280		24,280		xxxxxxxxxxxxxxxx		
Assessed Valuation	2,682,477		2,911,471		2,958,950		
Outstanding Indebtedness, January 1,	2023		2024		2025		
Revenue Bonds	4,637		0		0		
Lease Purchase Principal	0		0		0		
Total	4,637		0		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

Pamela Deters, being first duly sworn, deposes and states: That she is of lawful age, that affiant is [illegible] 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 whi[illegible] county, and which has been admitted to the mails as second class matter in said county and wh[illegible] at least weekly (50) times a year for more than five (5) years prior to the first publication of th[illegible] A", and that said Notice-Ordinance-Report was published in said newspaper for 1 consecut[illegible]

Beginning with the First insertion of said Notice – Ordinance – Report
In the issue thereof date June 25
Second insertion thereof in the issue thereof date [illegible]
Third insertion thereof in the issue thereof date [illegible]

Affiant further states that said newspaper has a general paid circulation on a weekly basis in N[illegible] 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 Pamela Deters Pamela
This 25 day of June, 2025

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

Joyce K D[illegible]

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

Affidavit and proof of publication examined, approved and filed the ____ day of _____, 20[illegible]

_____

NOTICE OF BUDGET HEARING

The governing body of
City of Bern
will meet on August 12, 2025 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 2026 Expenditures and Amount of Current Year Estimate for 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 for 2024		Current Year Estimate for 2025		Proposed Budget 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	63,487	8.322	281,000	7.667	270,426	22,445	7.585
Special Highway			15,366		9,786		
Water	142,545		234,500		274,647		
Sewer	5,490		112,500		436,137		
Parks-Donations							
ARPA							
Totals for City	211,522	8.322	643,366	7.667	990,996	22,445	7.585
Recreation Commission		0.731		0.674	*City Revenue Neutral Rate (excluding Recreation Commission)***		7.588
Totals Including Recreation	211,522	9.053	643,366	8.341	45,465	1,960	0.662
Less: Transfers	0		0		1,036,461	24,405	8.247
Net Expenditure	211,522		643,366		0		
Total Tax Levied	24,280		24,280		1,036,461		
Assessed Valuation	2,682,477		2,911,471		xxxxxxxxxxxxxxx		
Outstanding Indebtedness, January 1,	2023		2024		2025		
Revenue Bonds	4,637		0		0		
Lease Purchase Principal	0		0		0		
Total	4,637		0		0		

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

Yvonne Krehbiel
City Official Title: Clerk