State of Kansas
Special District

CERTIFICATE

2024

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

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 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	163,155	75,000	4.146
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	163,155	75,000	4.146
Budget Hearing Notice		7\			
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

18,116,819
Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 3.876

Assisted by:
Carolyn Brock

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

Dean Kurb
Steve Engelman
Daniel Feldkamp

Attest: 12/31, 2023
Mary Kay Schultejans
County Clerk

Governing Body

CPA Summary

Bern Fire # 4
Nemaha County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	70,086	3,373	59	563	862	13
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	70,086	3,373	59	563	862	13

County Treas Motor Vehicle Estimate 3,373

County Treas Recreational Vehicle Estimate 59

County Treas 16/20M Vehicle Estimate 563

County Treas Commercial Vehicle Tax Estimate 862

County Treas Watercraft Tax Estimate 13

MVT Factor 0.04813

RVT Factor 0.00084

16/20M Factor 0.00803

Comm Veh Facto 0.01230

Watercraft Facto 0.00019

2024

Bern Fire # 4
Nemaha County

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.

Bern Fire # 4
Nemaha County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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, 2023	Payments Due 2023	Payments Due 2024
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

2024

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	172,159	37,197	68,185
Receipts:			
Ad Valorem Tax	75,855	70,086	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,882	3,373
Recreational Vehicle Tax		89	59
16/20M Vehicle Tax		524	563
Commercial Vehicle Tax		1,286	862
Watercraft Tax		21	13
LAVTR			0
Forestry Grant			
Ball Club Reimbursement	3,500	15,000	15,000
Interest on Idle Funds	347	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**79,702**	**90,988**	**19,970**
Resources Available:	**251,861**	**128,185**	**88,155**
Expenditures:			
New Building			75,000
Insurance	7,091	10,000	10,000
Utilities	3,294	4,000	4,000
Fuel	2,212	7,000	7,000
Repairs/ Parts	1,821	2,000	2,000
Training & Dues		1,500	1,500
Equipment	11,806	15,000	15,000
Equipment- Truck	188,277		25,000
Truck Down Payment			
City of Bern			
Bern Ball Club (Fireworks)		15,000	15,000
Budget & Publications	163	500	500
Operations		5,000	8,155
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**214,664**	**60,000**	**163,155**
Unencumbered Cash Balance Dec 31	37,197	68,185	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	155,008	244,064	163,155
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	163,155
		Tax Required	75,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	75,000

CPA Summary

Bern Fire # 4

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:		
Equipment Reserve			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	238,462	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		238,462
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	35,671									
Interest	150									
CD Cash	12,847									
Total Receipts	48,668	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	48,668
Resources Available:	287,130	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	287,130
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Building Improve	19,111									
Fireworks	16,154									
Food	215									
First Responder Eq	79									
BBQ Suplies	734									
Fuel	650									
Total Expenditures	36,943	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	36,943
Cash Balance Dec 31	250,187	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	250,187 **
										250,187 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2024 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Bern Fire # 4

Nemaha County

will meet on September 11 2023 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, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Bern Fire Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 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 2022		Current Year Estimate for 202		Proposed Budget Year 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	214,664	4.158	60,000	3.927	163,155	75,000	4.146
Non-Budgeted Funds	36,943						
Totals	251,607	4.158	60,000	3.927	163,155	75,000	4.146
						*Revenue Neutral Rate***	*3.876*
Less: Transfers	0		0		0		
Net Expenditures	251,607		60,000		163,155		
Total Tax Levied	71,536		70,086		xxxxxxxxxxxxxxxxx		
Assessed Valuation	16,861,549		17,851,706		18,088,618		

*Tax rates are expressed in mills.

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

Robert Myers

Resolution No. 1

A RESOLUTION OF THE Bern Fire # 4, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Bern Fire # 4 was calculated as 3.876 mills by the Nemaha County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Bern Fire # 4 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Bern Fire # 4, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Bern Fire # 4 :

The Bern Fire # 4 shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.876 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 11 day of Sept. (month and year) and SIGNED by the Governing Body.

Dean Korber
Steve Gugelman
Dan Feldkamp

Attested:

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Dean Korber	✓		
Steve Gugelman	✓		
Dan Feldkamp	✓		
Total			

Attested: Robert Myers

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

Bern Fire # 4

Nemaha County

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Detailed budget information is available at Bern Fire Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 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.

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	214,664	4.158	60,000	3.927	163,155	75,000	4.146
Non-Budgeted Funds	36,943						
Totals	251,607	4.158	60,000	3.927	163,155	75,000	4.146
						Revenue Neutral Rate**	3.876
Less: Transfers	0		0		0		
Net Expenditures	251,607		60,000		163,155		
Total Tax Levied	71,336		70,086		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	16,861,348		17,851,706		18,089,618		

*Tax rates are expressed in mills.

**Revenue Neutral Rate as defined by K.S.A. 79-2988

Robert Myers

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 May 26, 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 $63.75
Subscribed to in my presence and sworn to before me by said Matt Diehl Matt Diehl
This 26 day of May, 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

_____