State of Kansas
City

2025

CERTIFICATE
To the Clerk of Gray County, State of Kansas
We, the undersigned, officers of
City of Copeland
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

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 of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	280,440	101,986	31.711
Debt Service	10-113		5,250	3,574	1.111
Library	12-1220		9,500	6,255	1.945
Special Highway			49,000		
Water			119,450		
Sewer			67,616		
Trash			81,000		
Non-Budgeted Funds					
Totals		xxxxxx	612,256	111,816	34.767
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					3,216,086
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	34.827
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
C. S. Slaton & Company

Address:
PO Box 607
Ashland, KS 67831
Email:

Date Attested: 10-3-2024

Ashley Rogers
County Clerk

GRAY COUNTY OFFICIAL SEAL COUNTY CLERK KANSAS

Governing Body

City of Copeland

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	101,221	14,592	227	123	1,356	77
Debt Service	5,068	731	11	6	68	4
Library	6,012	867	13	7	80	5
TOTAL	112,301	16,190	251	136	1,504	86

County Treas Motor Vehicle Estimate 16,190

County Treas Recreational Vehicle Estimate 251

County Treas 16/20M Vehicle Estimate 136

County Treas Commercial Vehicle Tax Estimate 1,504

County Treas Watercraft Tax Estimate 86

Motor Vehicle Factor 0.14417

Recreational Vehicle Factor 0.00224

16/20 Vehicle Factor 0.00121

Commercial Vehicle Factor 0.01339

Watercraft Factor 0.00077

City of Copeland 2025

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
General Fund	Capital Improvement	50,000	25,000	50,000	12-1,118
Sewer Fund	Capital Improvement	20,000	6,000	25,000	12-1,118
Trash Fund	Capital Improvement	5,149	10,000	25,000	12-1,118
	Totals	75,149	41,000	100,000	
	Adjustments*				
	Adjusted Totals	75,149	41,000	100,000	

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

City of Copeland

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
General Obligation:	10/1/2011	10/1/2025	var	90,000	15,000	4/1, 10/1	10/1	500	5,000	250	5,000
Total G.O. Bonds					**15,000**			**500**	**5,000**	**250**	**5,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE	7/1/2015	7/1/2035	2.20	354,928	238,916	3/1, 9/1	3/1, 9/1	5,164	16,802	4,793	17,173
Total Other					**238,916**			**5,164**	**16,802**	**4,793**	**17,173**
Total Indebtedness					**253,916**			**5,664**	**21,802**	**5,043**	**22,173**

City of Copeland

2025

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 2024	Payments Due 2024	Payments Due 2025
				Totals	**0**	**0**	**0**

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

City of Copeland 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	57,091	47,854	58,710
Receipts:			
Ad Valorem Tax	100,265	101,221	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,613	1,250	1,000
Motor Vehicle Tax	10,465	15,500	14,592
Recreational Vehicle Tax	159	170	227
16/20M Vehicle Tax	88	105	123
Commercial Vehicle Tax	1,000	1,500	1,356
Watercraft Tax	0	30	77
Gross Earning (Intangible) Tax	2,164		3,144
Sales Tax on Utilities	677	750	800
Compensating UseTax	8,563	8,600	12,000
Local Sales Tax	29,174	29,500	33,000
Franchise Tax	27,152	27,350	32,500
Insurance Dividends	2,986	2,800	3,000
Farm Lease	5,880	5,880	5,880
Capital Credit Refunds	603	750	1,250
RFD	4,050	4,100	4,500
Tower Rent	4,356	4,500	4,750
Returned Checks	449	100	100
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,496	1,500	1,750
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**201,141**	**205,606**	**120,049**
Resources Available:	**258,232**	**253,460**	**178,759**
Expenditures:			
Salaries & Wages	61,647	60,000	64,000
Employee Benefits	10,970	5,000	7,500
Office Supplies	2,433	3,500	5,000
RFD	2,568	2,500	4,500
Christmas	1,700	2,000	3,000
Telephone	2,416	2,500	3,250
Fuel	3,568	5,000	7,500
Dues, Fees, & Memberships	1,572	2,500	3,000
Utilities	21,050	23,000	27,000
Insurance	29,742	30,000	35,000
Professional Fees	1,591	1,750	2,000
Contract Labor	3,932	5,000	7,000
Repairs & Supplies	7,896	10,000	20,000
Equipment		7,000	31,690
Transfer out	50,000	25,000	50,000
Taxes Paid	8,867	10,000	10,000
Cash Reserve (2025 column)			
Miscellaneous	427		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**210,378**	**194,750**	**280,440**
Unencumbered Cash Balance Dec 31	47,854	58,710	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	240,130	313,625	280,440
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	280,440
		Tax Required	101,681
	Delinquent Comp Rate:	0.3%	305
		Amount of 2024 Ad Valorem Tax	**101,986**

CPA Summary

City of Copeland 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,462	716	867
Receipts:			
Ad Valorem Tax	3,941	5,068	xxxxxxxxxxxxxxxxx
Delinquent Tax	72	20	
Motor Vehicle Tax	878	500	731
Recreational Vehicle Tax	16	12	11
16/20M Vehicle Tax	1	1	6
Commercial Vehicle Tax	95	50	68
Watercraft Tax			4
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,004**	**5,651**	**820**
Resources Available:	**6,466**	**6,367**	**1,687**
Expenditures:			
Bond Principal	5,000	5,000	5,000
Interest Coupons	750	500	250
Administrative Cost			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**5,750**	**5,500**	**5,250**
Unencumbered Cash Balance Dec 31	716	867	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	5,750	5,750	5,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,250
		Tax Required	3,563
	Delinquent Comp Rate:	0.3%	11
		Amount of 2024 Ad Valorem Tax	3,574

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,109	2,078	2,292
Receipts:			
Ad Valorem Tax	5,144	6,012	xxxxxxxxxxxxxxxxx
Delinquent Tax	88	50	
Motor Vehicle Tax	861	840	867
Recreational Vehicle Tax	13	7	13
16/20M Vehicle Tax	8	5	7
Commercial Vehicle Tax	81	50	80
Watercraft Tax			5
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,196**	**6,964**	**972**
Resources Available:	**8,305**	**9,042**	**3,264**
Expenditures:			
Library Board	6,227	6,750	9,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**6,227**	**6,750**	**9,500**
Unencumbered Cash Balance Dec 31	2,078	2,292	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	6,350	9,045	9,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,500
		Tax Required	6,236
	Delinquent Comp Rate:	0.3%	19
		Amount of 2024 Ad Valorem Tax	6,255

Qualifies for S

CPA Summary

City of Copeland 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	34,944	40,700	41,240
Receipts:			
State of Kansas Gas Tax	6,788	8,040	8,040
County Transfers Gas	2,129	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,917**	**8,040**	**8,040**
Resources Available:	**43,861**	**48,740**	**49,280**
Expenditures:			
Street Repair and Maint	2,088	5,000	30,000
Fuel	1,073	2,500	5,000
Transfer to Capital Improvement	0		14,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,161**	**7,500**	**49,000**
Unencumbered Cash Balance Dec 31	40,700	41,240	280
2023/2024/2025 Budget Authority Amount:	55,600	41,000	49,000

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	30,620	8,333	23,483
Receipts:			
Water Collections	72,784	85,000	95,000
Water Deposits	1,000	750	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**73,784**	**85,750**	**96,000**
Resources Available:	**104,404**	**94,083**	**119,483**
Expenditures:			
Payroll and related taxes	47,502	30,000	37,000
Office	617	750	1,000
Dues & Fees	2,168	2,000	2,500
Water Testing	3,664	3,750	4,500
Utilities	22,788	20,000	25,000
Rent	0	0	500
Repairs & Supplies	17,990	12,000	45,000
Education	115	100	750
Sales tax	1,227	2,000	3,200
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**96,071**	**70,600**	**119,450**
Unencumbered Cash Balance Dec 31	8,333	23,483	33
2023/2024/2025 Budget Authority Amount:	131,350	128,200	119,450

CPA Summary

City of Copeland 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	44,574	31,646	30,480
Receipts:			
Charges to Customers	32,559	35,000	37,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**32,559**	**35,000**	**37,500**
Resources Available:	**77,133**	**66,646**	**67,980**
Expenditures:			
Transfer to Capital Improvement	20,000	6,000	25,000
Repairs & Maintenance	2,685	3,000	8,500
Equipment	0	3,000	5,000
Utilities	661	1,000	3,000
Dues & Fees	60	500	2,500
Fuel	0	500	1,500
Debt Service	21,966	21,966	21,966
Continuing Ed	115	200	150
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**45,487**	**36,166**	**67,616**
Unencumbered Cash Balance Dec 31	31,646	30,480	364
2023/2024/2025 Budget Authority Amount:	71,166	77,966	67,616

Adopted Budget **Trash**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	21,051	23,850	22,850
Receipts:			
Charges to Customers	57,804	60,000	63,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**57,804**	**60,000**	**63,000**
Resources Available:	**78,855**	**83,850**	**85,850**
Expenditures:			
Transfer to Capital Improvement	5,149	10,000	25,000
To County Treasurer	11,782	12,000	14,000
Trash Contractor	38,074	39,000	42,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**55,005**	**61,000**	**81,000**
Unencumbered Cash Balance Dec 31	23,850	22,850	4,850
2023/2024/2025 Budget Authority Amount:	65,000	70,000	81,000

CPA Summary

City of Copeland

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:		
Capital Improvements			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	13,447	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		13,447
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
From Trash Fund	5,149									
From General Fund	50,000									
From Sewer Fund	20,000									
Improvement Fee	17,741									
ADM	90,112									
Sale of Lots	43,500									
Grant Income	12,900									
Total Receipts	239,402	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	239,402
Resources Available:	252,849	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	252,849
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Well Improvement	23,353									
Well Testing	94,635									
Equipment	6,450									
Street Paving	49,355									
Total Expenditures	173,793	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	173,793
Cash Balance Dec 31	79,057	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	79,057 **
										79,057 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Copeland
will meet on August 19, 2024 at 6:30 PM at Copeland City Hall 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 Copeland City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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 for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	210,378	38.975	194,750	33.657	280,440	101,986	31.766
Debt Service	5,750	1.531	5,500	1.685	5,250	3,574	1.113
Library	6,227	1.999	6,750	1.999	9,500	6,255	1.948
Special Highway	3,161		7,500		49,000		
Water	96,071		70,600		119,450		
Sewer	45,487		36,166		67,616		
Trash	55,005		61,000		81,000		
Non-Budgeted Funds	173,793						
Totals	595,871	42.505	382,266	37.341	612,256	111,816	34.827
						*Revenue Neutral Rate***	*34.827*
Less: Transfers	75,149		41,000		100,000		
Net Expenditure	520,722		341,266		512,256		
Total Tax Levied	112,300		112,301		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,642,002		2,994,318		3,210,509		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	25,000	20,000	15,000
Revenue Bonds	0	0	0
Other	271,436	255,354	238,916
Lease Purchase Principal	0	0	0
Total	296,436	275,354	253,916

*Tax rates are expressed in mills

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

Shelia Croft
City Official Title: City Clerk

(First published in *The Montezuma Press* on August 8, 2024)

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Copeland
will meet on August 19, 2024 at 6:30 PM at Copeland City Hall 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 Copeland City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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 for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	210,378	38.975	194,750	33.657	280,440	101,986	31.766
Debt Service	5,750	1.531	5,500	1.685	5,250	3,574	1.113
Library	6,227	1.999	6,750	1.999	9,500	6,255	1.948
Special Highway	3,161		7,500		49,000		
Water	96,071		70,600		119,450		
Sewer	45,487		36,166		67,616		
Trash	55,005		61,000		81,000		
Non-Budgeted Funds	173,793						
Totals	595,871	42.505	382,266	37.341	612,256	111816	34.827
						*Revenue Neutral Rate***	*34.547*
Less: Transfers	75,149		41,000		100,000		
Net Expenditure	520,722		341,266		512,256		
Total Tax Levied	112,300		112,301		xxx xxxxxxxxxxxxxxx		
Assessed Valuation	2,642,002		2,994,318		3,210,509		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	25,000	20,000	15,000
Revenue Bonds	0	0	0
Other	271,436	255,354	238,916
Lease Purchase Principal	0	0	0
Total	296,436	275,354	253,916

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

Shelia Croft
City Official Title: City Clerk