2024

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

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 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	313,625	101,221	33.657
Debt Service	10-113		5,750	5,068	1.685
Library	12-1220		9,045	6,012	1.999
Special Highway			41,000		
Water			128,200		
Sewer			77,966		
Trash			70,000		
Non-Budgeted Funds					
Totals		xxxxxx	645,586	112,301	37.341
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					2,994,318
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 37.341

Assisted by:
C.S. Slaton & Company

Address:
PO Box 607
Ashland, KS 67831
Email:

GRAY COUNTY OFFICIAL SEAL COUNTY CLERK KANSAS

Date Attested: 10-4 2023

Ashley Rogers
County Clerk

Governing Body

City of Copeland

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	102,973	15,639	178	112	1,743	83
Debt Service	4,045	614	7	4	68	3
Library	5,282	802	9	6	89	4
TOTAL	112,300	17,055	194	122	1,900	90

County Treas Motor Vehicle Estimate 17,055

County Treas Recreational Vehicle Estimate 194

County Treas 16/20M Vehicle Estimate 122

County Treas Commercial Vehicle Tax Estimate 1,900

County Treas Watercraft Tax Estimate 90

Motor Vehicle Factor 0.15187

Recreational Vehicle Factor 0.00173

16/20 Vehicle Factor 0.00109

Commercial Vehicle Factor 0.01692

Watercraft Factor 0.00080

City of Copeland 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfer Authorized by Statute
Trash Fund	Capital Improvement	14,613	10,000	25,000	12-1,118
General Fund	Capital Improvement	40,000		45,125	12-1,118
Street Fund	Capital Improvement	10,000		13,500	12-1,118
General Fund	Debt Service	1,100			12-6a16
	Totals	65,713	10,000	83,625	
	Adjustments*				
	Adjusted Totals	65,713	10,000	83,625	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Copeland

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
General Obligation:	10/1/2011	10/1/2025	var	90,000	20,000	4/1, 10/1	10/1	750	5,000	500	5,000
Total G.O. Bonds					**20,000**			**750**	**5,000**	**500**	**5,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE	7/1/2015	7/1/2035	2.20	354,928	255,354	3/1, 9/1	3/1, 9/1	5,528	16,438	5,164	16,802
Total Other					**255,354**			**5,528**	**16,438**	**5,164**	**16,802**
Total Indebtedness					**275,354**			**6,278**	**21,438**	**5,664**	**21,802**

City of Copeland

2024

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 2023	Payments Due 2023	Payments Due 2024
				Totals	**0**	**0**	**0**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2024

Library found in: City of Copeland
Gray County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2023	Proposed Year 2024
Ad Valorem Tax	$5,282	$6,012
Delinquent Tax	$100	$75
Motor Vehicle Tax	$825	$802
Recreational Vehicle Tax	$5	$9
16/20M Vehicle Tax	$15	$6
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$6,227	$6,904
Difference in Total Taxes:	$677	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,642,002	$3,007,407
Did Assessed Valuation Decrease?	No	
Levy Rate	1.999	1.999
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please seek assistance from the State Library.

City of Copeland 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	72,586	57,091	121,146
Receipts:			
Ad Valorem Tax	58,449	102,973	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,629	1,000	750
Motor Vehicle Tax	9,448	10,100	15,639
Recreational Vehicle Tax	107	129	178
16/20M Vehicle Tax	328	90	112
Commercial Vehicle Tax	987	1,154	1,743
Watercraft Tax		48	83
Gross Earning (Intangible) Tax	1,058	1,631	2,200
LAVTR			0
City and County Revenue Sharing			0
Transfer	-41,100		
Sales Tax on Utilites	882	900	1,000
Compensating Use Tax	8,196	8,000	7,000
Local Sales Tax	26,902	27,000	25,000
Franchise Tax	23,718	23,500	20,000
Insurance Dividends	2,941	2,750	2,500
Farm Lease	5,880	5,880	5,880
Capital Credit Refunds	3,032	2,000	1,750
RFD	5,289	3,000	2,500
Sale of Lots	24,000	36,000	0
Tower Lease	4,191	4,000	4,500
CMB Licenses	250	250	250
Interest on Idle Funds	501	450	475
Neighborhood Revitalization Rebate			0
Miscellaneous	2,343		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**139,031**	**230,855**	**91,561**
Resources Available:	**211,617**	**287,946**	**212,707**
Expenditures:			
Salaries & Wages	59,437	63,000	80,000
Employee Benefits	10,513	12,000	16,000
Office Supplies	3,797	4,000	6,000
RFD	10,137	1,500	6,000
Christmas	3,949	4,200	5,000
Telephone	2,739	3,000	4,500
Fuel	4,594	6,000	10,000
Dues, Fees, & Memberships	2,187	2,500	3,000
Utilities	20,957	24,000	31,000
Insurance	21,115	25,000	30,000
Professional Fees	1,445	1,600	2,000
Contract Labor	819	5,000	10,000
Repairs & Supplies	12,485	15,000	30,000
Equipment	0	0	35,000
Transfer out			45,125
Cash Forward (2024 column)			
Miscellaneous	350		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**154,526**	**166,800**	**313,625**
Unencumbered Cash Balance Dec 31	57,091	121,146	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	182,650	240,130	313,625
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	313,625
		Tax Required	100,918
	Delinquent Comp Rate:	0.3%	303
		Amount of 2023 Ad Valorem Tax	**101,221**

CPA Summary

City of Copeland 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	303	1,462	1
Receipts:			
Ad Valorem Tax	5,898	4,045	xxxxxxxxxxxxxxx
Delinquent Tax	74	56	
Motor Vehicle Tax	77	150	614
Recreational Vehicle Tax	1	5	7
16/20M Vehicle Tax		3	4
Commercial Vehicle Tax	10	30	68
Watercraft Tax			3
Transfer in	1,100		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**7,159**	**4,289**	**696**
Resources Available:	**7,462**	**5,751**	**697**
Expenditures:			
Bond Principal	5,000	5,000	5,000
Interest Coupons	1,000	750	500
Administrative Cost			250
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**6,000**	**5,750**	**5,750**
Unencumbered Cash Balance Dec 31	1,462	1	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	6,000	5,750	5,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,750
		Tax Required	5,053
	Delinquent Comp Rate:	0.3%	15
		Amount of 2023 Ad Valorem Tax	5,068

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	652	2,109	2,066
Receipts:			
Ad Valorem Tax	4,722	5,282	xxxxxxxxxxxxxxx
Delinquent Tax	139	100	75
Motor Vehicle Tax	836	825	802
Recreational Vehicle Tax	10	5	9
16/20M Vehicle Tax	28	15	6
Commercial Vehicle Tax	88	80	89
Watercraft Tax			4
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**5,822**	**6,307**	**985**
Resources Available:	**6,474**	**8,416**	**3,051**
Expenditures:			
Library Board	4,365	6,350	9,045
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**4,365**	**6,350**	**9,045**
Unencumbered Cash Balance Dec 31	2,109	2,066	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	5,829	6,350	9,045
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,045
		Tax Required	5,994
	Delinquent Comp Rate:	0.3%	18
		Amount of 2023 Ad Valorem Tax	6,012

Qualifies for

CPA Summary

City of Copeland 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	47,895	34,944	33,294
Receipts:			
State of Kansas Gas Tax	7,371	8,100	8,040
County Transfers Gas	2,222	0	0
Interest on Idle Funds			
Miscellaneous	750		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**10,343**	**8,100**	**8,040**
Resources Available:	**58,238**	**43,044**	**41,334**
Expenditures:			
Street Repair and Maint	10,460	6,000	17,500
Fuel	1,333	2,000	5,000
Machine Hire	1,500	1,750	5,000
Transfer to Capital Improvement	10,000		13,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**23,293**	**9,750**	**41,000**
Unencumbered Cash Balance Dec 31	34,944	33,294	334
2022/2023/2024 Budget Authority Amoun	46,300	55,600	41,000

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	50,451	30,620	38,070
Receipts:			
Water Collections	84,586	88,000	90,000
Water Deposits	0	500	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**84,586**	**88,500**	**90,200**
Resources Available:	**135,037**	**119,120**	**128,270**
Expenditures:			
Payroll and related taxes	43,664	44,000	46,000
Office	2,493	1,500	3,500
Dues & Fees	1,970	1,500	2,200
Water Testing	2,509	2,500	3,000
Utilities	23,304	24,000	26,500
Rent	600	100	500
Repairs & Supplies	27,159	5,000	42,000
Education	175	200	2,000
Sales Tax	2,009	2,250	2,500
Cash Forward (2024 column)			
Miscellaneous	534		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**104,416**	**81,050**	**128,200**
Unencumbered Cash Balance Dec 31	30,620	38,070	70
2022/2023/2024 Budget Authority Amoun	151,000	131,350	128,200

CPA Summary

City of Copeland 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	36,852	44,574	44,358
Receipts:			
Charges to Customers	31,636	33,000	35,000
Insurance Proceeds	14,283		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**45,919**	**33,000**	**35,000**
Resources Available:	**82,771**	**77,574**	**79,358**
Expenditures:			
Repairs & Maintenance	3,132	3,000	20,000
Equipment	9,755	5,000	25,000
Utilities	784	1,000	3,000
Dues & Fees	1,225	1,250	3,000
Fuel	835	1,000	5,000
Debt Service	21,966	21,966	21,966
Insurance	500		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**38,197**	**33,216**	**77,966**
Unencumbered Cash Balance Dec 31	44,574	44,358	1,392
2022/2023/2024 Budget Authority Amount	53,466	71,166	77,966

Adopted Budget **Trash**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	27,548	21,051	26,051
Receipts:			
Charges to Customers	53,450	54,000	56,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**53,450**	**54,000**	**56,000**
Resources Available:	**80,998**	**75,051**	**82,051**
Expenditures:			
Transfer to Capital Improvement	14,613	10,000	25,000
To County Treasurer	11,906	5,000	10,000
Trash Contractor	33,428	34,000	35,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**59,947**	**49,000**	**70,000**
Unencumbered Cash Balance Dec 31	21,051	26,051	12,051
2022/2023/2024 Budget Authority Amount	65,000	65,000	70,000

CPA Summary

City of Copeland

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:		
Capital Improvement			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	84,694	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		84,694
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
FromTrash Fund	14,613									
From General Fund	40,000									
From Street Fund	10,000									
ADM	59,888									
Improvement Fee	17,369									
Government Grants	22,662									
Insurance Income	12,607									
Total Receipts	177,139	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	177,139
Resources Available:	261,833	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	261,833
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment Purchase	64,330									
Pickup	27,846									
Cellular System	11,690									
Street Paving	84,632									
Well Testing	59,888									
Total Expenditures	248,386	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	248,386
Cash Balance Dec 31	13,447	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	13,447 **
										13,447 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of
City of Copeland
will meet on August 17, 2023 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 2024 Expenditures and Amount of Current Year Estimate for 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 for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	154,526	24.758	166,800	38.975	313,625	101,221	33.657
Debt Service	6,000	2.500	5,750	1.531	5,750	5,068	1.685
Library	4,365	2.500	6,350	1.999	9,045	6,012	1.999
Special Highway	23,293		9,750		41,000		
Water	104,416		81,050		128,200		
Sewer	38,197		33,216		77,966		
Trash	59,947		49,000		70,000		
Non-Budgeted Funds	248,386						
Totals	639,130	29.758	351,916	42.505	645,586	112,301	37.341
						*Revenue Neutral Rate***	*37.341*
Less: Transfers	65,713		10,000		83,625		
Net Expenditure	573,417		341,916		561,961		
Total Tax Levied	72,302		112,300		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,471,071		2,642,002		3,007,407		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	30,000	25,000	20,000
Revenue Bonds	0	0	0
Other	287,170	271,436	255,354
Lease Purchase Principal	0	0	0
Total	317,170	296,436	275,354

*Tax rates are expressed in mills

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

Shelia Croft
City Official Title: City Clerk

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2023 July 1 Valuation: 3,007,407

Valuation Factor: 3,007.407

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Proof of Publication

State of Kansas,
County of Gray, ss:

_____

of lawful age, being duly sworn upon oath states that he/she is the editor of

The MONTEZUMA PRESS

THAT said newspaper has been published at least weekly (50) times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said paper was entered as second class matter at the post office of its publication;

THAT said paper has a general paid circulation on a daily, or weekly, or monthly, or yearly basis in GRAY County, Kansas, and is NOT a trade, religious or fraternal publication and has been PRINTED and published in GRAY County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 26 day of July, 2023
2nd Publication was made on the _ day of ___, 20___
3rd Publication was made on the _ day of ___, 20___
4th Publication was made on the__ day of ___, 20___
5th Publication was made on the__ day of ___, 20___
6th Publication was made on the__ day of ___, 20___

Publication fee	$ 180.00
Affidavit, Notary's Fees	$
Additional Copies ___@___	$
Total Publication Fee	$ 180.00

(Signed) Dawn Wendel

Witness my hand this 26 day of July, 2023.

SUBSCRIBED and SWORN to before me this 26 day of July, 2023

Kelly C Anderson
(Notary Public)

My commission expires 2-7-2026

KELLY C. ANDERSON
Notary Public - State of Kansas
My Appt. Expires February 7, 2026

NOTICE OF BUDGET HEARING

The governing body of
City of Copeland
will meet on August 17, 2023 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 2024 Expenditures and Amount of Current Year Estimate for 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 for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	154,526	24.758	166,800	38.975	313,625	101,221	33.657
Debt Service	6,000	2.500	5,750	1.531	5,750	5,068	1.685
Library	4,365	2.500	6,350	1.999	9,045	6,012	1.999
Special Highway	23,293		9,750		41,000		
Water	104,416		81,050		128,200		
Sewer	38,197		33,216		77,966		
Trash	59,947		49,000		70,000		
Non-Budgeted Funds	248,386						
Totals	639,130	29.758	351,916	42.505	645,586	112,301	37.341
						*Revenue Neutral Rate***	*37.341*
Less: Transfers	65,713		10,000		83,625		
Net Expenditure	573,417		341,916		561,961		
Total Tax Levied	72,302		112,300		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,471,071		2,642,002		3,007,407		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	30,000	25,000	20,000
Revenue Bonds	0	0	0
Other	287,170	271,436	255,354
Lease Purchase Principal	0	0	0
Total	317,170	296,436	275,354

*Tax rates are expressed in mills

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

Shelia Croft
City Official Title: City Clerk