2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	240,130	102,973	38.975
Debt Service	10-113		5,750	4,045	1.531
Library	12-1220		6,350	5,282	1.999
Special Highway			55,600		
Water			131,350		
Sewer			71,166		
Trash			65,000		
Non-Budgeted Funds					
Totals		xxxxxx	575,346	112,300	42.505
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 27.382

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, 2022

Ashley Rogers
County Clerk

Governing Body

City of Copeland

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	61,179	10,749	129	90	1,154	48
Debt Service	6,180	1,086	13	9	116	5
Library	4,943	868	10	7	93	4
TOTAL	72,302	12,703	152	106	1,363	57

County Treas Motor Vehicle Estimate 12,703

County Treas Recreational Vehicle Estimate 152

County Treas 16/20M Vehicle Estimate 106

County Treas Commercial Vehicle Tax Estimate 1,363

County Treas Watercraft Tax Estimate 57

Motor Vehicle Factor 0.17569

Recreational Vehicle Factor 0.00210

16/20 Vehicle Factor 0.00147

Commercial Vehicle Factor 0.01885

Watercraft Factor 0.00078

City of Copeland

2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Trash Fund	Capital Improvement	6,530	7,000	7,000	12-1,118
General Fund	Capital Improvement	20,000			12-1,118
Street Fund	Capital Improvement	15,000			12-1,118
	Totals	41,530	7,000	7,000	
	Adjustments*				
	Adjusted Totals	41,530	7,000	7,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Copeland

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
General Obligation:	10/1/2011	10/1/2025	var	90,000	25,000	4/1, 10/1	10/1	1,000	5,000	750	5,000
Total G.O. Bonds					**25,000**			**1,000**	**5,000**	**750**	**5,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE	7/1/2015	7/1/1935	2.20	354,928	271,436	3/1,9/1	3/1,9/1	5,884	16,082	5,528	16,438
Total Other					**271,436**			**5,884**	**16,082**	**5,528**	**16,438**
Total Indebtedness					**296,436**			**6,884**	**21,082**	**6,278**	**21,438**

City of Copeland 2023

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 2022	Payments Due 2022	Payments Due 2023
				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: 2023

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 2022	Proposed Year 2023
Ad Valorem Tax	$4,943	$5,282
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$868
Recreational Vehicle Tax	$0	$10
16/20M Vehicle Tax	$0	$7
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$4,943	$6,167
Difference in Total Taxes:	$1,224	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,471,071	$2,640,397
Did Assessed Valuation Decrease?	No	
Levy Rate	2	2.000
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 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	26,646	72,586	55,959
Receipts:			
Ad Valorem Tax	51,604	61,179	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,153	1,000	250
Motor Vehicle Tax	9,504	8,665	10,749
Recreational Vehicle Tax	142	87	129
16/20M Vehicle Tax	95	118	90
Commercial Vehicle Tax	1,044	1,095	1,154
Watercraft Tax		20	48
Gross Earning (Intangible) Tax	1,251	267	1,631
LAVTR			0
City and County Revenue Sharing			0
Transfer	-20,000		
Sales Tax on Utilities	739	800	800
Compensating Use Tax	7,531	8,000	7,500
Local Sales Tax	24,050	24,000	24,500
Franchise Tax	20,556	20,500	20,500
Tower Rent	3,960	4,000	4,000
Insurance Dividend	2,494	2,000	1,500
Farm Lease	5,880	5,880	5,880
Capital Credit Refunds	3,100	200	250
RFD	3,750	4,000	2,000
Sale of Lots	42,863	0	0
ARPA Funds	22,528	22,662	0
Interest on Idle Funds	229	350	400
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**182,474**	**164,823**	**81,380**
Resources Available:	**209,120**	**237,409**	**137,339**
Expenditures:			
Salaries & Wages	52,332	62,000	72,000
Employee Benefits	9,553	12,000	12,500
Office Supplies	2,548	1,500	3,000
RFD Meals	134	200	500
Christmas	3,237	3,500	5,000
Telephone	2,251	2,750	3,000
Fuel	2,512	3,000	7,000
Dues, Fees, & Memberships	1,161	1,500	1,500
Utilities	22,597	24,000	26,000
Insurance	23,327	25,000	27,000
Property Tax	4,357	4,500	5,000
Contract Labor	4,516	15,000	25,000
Repairs & Supplies	5,971	15,000	20,000
Professional Fees	2,038	1,500	2,000
Equipment		10,000	30,630
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**136,534**	**181,450**	**240,130**
Unencumbered Cash Balance Dec 31	72,586	55,959	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	152,285	182,650	240,130
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	240,130
		Tax Required	102,791
	Delinquent Comp Rate:	0.2%	182
		Amount of 2022 Ad Valorem Tax	**102,973**

CPA Summary

City of Copeland 2023

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Rec Deparment			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	0	0	0

City of Copeland 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,758	303	483
Receipts:			
Ad Valorem Tax	521	6,180	xxxxxxxxxxxxxxxxx
Delinquent Tax	274		
Motor Vehicle Tax			1,086
Recreational Vehicle Tax			13
16/20M Vehicle Tax			9
Commercial Vehicle Tax			116
Watercraft Tax			5
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**795**	**6,180**	**1,229**
Resources Available:	**6,553**	**6,483**	**1,712**
Expenditures:			
Bond Principal	5,000	5,000	5,000
Interest Coupons	1,250	1,000	750
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**6,250**	**6,000**	**5,750**
Unencumbered Cash Balance Dec 31	303	483	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	6,250	6,000	5,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,750
		Tax Required	4,038
	Delinquent Comp Rate:	0.2%	7
		Amount of 2022 Ad Valorem Tax	4,045

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	48	652	95
Receipts:			
Ad Valorem Tax	4,586	4,943	xxxxxxxxxxxxxxxxx
Delinquent Tax	97		
Motor Vehicle Tax	823		868
Recreational Vehicle Tax	12		10
16/20M Vehicle Tax	8		7
Commercial Vehicle Tax	90		93
Watercraft Tax			4
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,617**	**4,943**	**982**
Resources Available:	**5,665**	**5,595**	**1,077**
Expenditures:			
Library Board	5,013	5,500	6,350
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,013**	**5,500**	**6,350**
Unencumbered Cash Balance Dec 31	652	95	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	6,000	5,829	6,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,350
		Tax Required	5,273
	Delinquent Comp Rate:	0.2%	9
		Amount of 2022 Ad Valorem Tax	5,282

Qualifies for S

CPA Summary

City of Copeland 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.2%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.2%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of Copeland 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.2%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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% of Total Rece			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.2%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of Copeland 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	54,147	47,895	47,425
Receipts:			
State of Kansas Gas Tax	8,592	8,130	8,260
County Transfers Gas	2,314	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,906**	**8,130**	**8,260**
Resources Available:	**65,053**	**56,025**	**55,685**
Expenditures:			
Street Repair and Maint	1,925	3,000	30,500
Fuel	181	500	5,000
Dues	51	100	100
Transfer to Capital Improvement	15,000	5,000	20,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**17,158**	**8,600**	**55,600**
Unencumbered Cash Balance Dec 31	47,895	47,425	85
2021/2022/2023 Budget Authority Amount:	44,071	46,300	55,600

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	69,150	50,451	51,151
Receipts:			
Water Collections	62,400	70,000	80,000
Water Deposits	50	150	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**62,450**	**70,150**	**80,200**
Resources Available:	**131,600**	**120,601**	**131,351**
Expenditures:			
Payroll and related taxes	41,203	40,000	50,000
Office	614	500	1,000
Dues & Fees	1,882	2,000	1,000
Water Testing	822	1,000	1,500
Utilities	12,168	13,000	17,000
Equipment	16,901	5,000	40,000
Repairs & Supplies	5,710	6,000	18,000
Education	316	250	350
Sales Tax	1,533	1,700	2,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**81,149**	**69,450**	**131,350**
Unencumbered Cash Balance Dec 31	50,451	51,151	1
2021/2022/2023 Budget Authority Amount:	159,250	151,000	131,350

CPA Summary

City of Copeland 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	34,110	36,852	39,386
Receipts:			
Charges to Customers	31,514	32,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**31,514**	**32,000**	**35,000**
Resources Available:	**65,624**	**68,852**	**74,386**
Expenditures:			
Repairs & Maintenance	1,847	2,000	17,000
Equipment	2,764	2,500	25,000
Utilities	749	1,500	5,000
Dues & Fees	1,130	1,200	1,200
Education	316	300	1,000
Debt Service	21,966	21,966	21,966
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**28,772**	**29,466**	**71,166**
Unencumbered Cash Balance Dec 31	36,852	39,386	3,220
2021/2022/2023 Budget Authority Amount:	55,466	53,466	71,166

Adopted Budget **Trash**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	24,935	27,548	30,048
Receipts:			
Charges to Customers	49,626	51,000	53,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**49,626**	**51,000**	**53,000**
Resources Available:	**74,561**	**78,548**	**83,048**
Expenditures:			
Transfer to Capital Improvement	6,530	7,500	10,000
To County Treasurer	9,762	10,000	20,000
Trash Contractor	30,720	31,000	35,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**47,013**	**48,500**	**65,000**
Unencumbered Cash Balance Dec 31	27,548	30,048	18,048
2021/2022/2023 Budget Authority Amount:	60,000	65,000	65,000

CPA Summary

City of Copeland 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

City of Copeland 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

CPA Summary

City of Copeland

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

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	23,037	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		23,037
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
From Trash Fund	6,530									
From General Fund	20,000									
From Street Fund	15,000									
Improvement Fee	17,103									
Government Grants	10,634									
Equipment Sale	6,750									
Total Receipts	76,017	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	76,017
Resources Available:	99,054	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	99,054
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment Purchase	14,360									
Total Expenditures	14,360	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	14,360
Cash Balance Dec 31	84,694	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	84,694 **
										84,694 **

** Note: These two block figures should agree.

CPA Summary

Resolution No. 02-2022

A RESOLUTION OF THE CITY OF COPELAND, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Copeland was calculated as 27.382 mills by the Gray County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Copeland will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 29, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Copeland, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF COPELAND:

The City of Copeland shall levy a property tax rate exceeding the Revenue Neutral Rate of 27.382 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 29th day of August, 2022 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Copeland To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 29, 2022
Resolution No. 02-2022

Governing Body Member	Yes	No	No Vote
Gary Gillespie, Mayor			✓
Blake Bryant	✓		
Billy Jobe	✓		
Leroy Mast	✓		
John Lathen	✓		
J.T. Croft	✓		
TOTAL	5		

Certified:

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 10 day of Aug 2022
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	$ 105.00
Affidavit, Notary's Fees	$
Additional Copies ____@____	$
Total Publication Fee	$ 105.00

(Signed) Dawn Wendel

Witness my hand this 10 day of Aug , 20 22

SUBSCRIBED and SWORN to before me this 10 day of Aug , 20 22

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

(First published in *The Montezuma Press* on Wednesday, August 10, 2022.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Copeland

will meet on August 29, 2022 at 6:15 P.M. at Copeland City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at Copeland City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	136,534	22.480	181,450	24.758	240,130	102,973	38.999
Debt Service	6,250	0.227	6,000	2.500	5,750	4,045	1.532
Library	5,013	1.998	5,500	2.000	6,350	5,282	2.000
Special Highway	17,158		8,600		55,600		
Water	81,149		69,450		131,350		
Sewer	28,772		29,466		71,166		
Trash	47,013		48,500		65,000		
Non-Budgeted Funds	14,360						
Totals	336,248	24.705	348,966	29.258	575,346	112,300	42.531
						*Revenue Neutral Rate***	*27.382*
Less: Transfers	41,530		7,000		7,000		
Net Expenditure	294,718		341,966		568,346		
Total Tax Levied	57,306		72,302		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,319,465		2,471,071		2,640,397		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	35,000	30,000	25,000
Revenue Bonds	0	0	0
Other	302,564	287,170	271,436
Lease Purchase Principal	0	0	0
Total	337,564	317,170	296,436

*Tax rates are expressed in mills

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

Shelia Croft

City Official Title: City Clerk