CERTIFICATE

To the Clerk of Harper County, State of Kansas
We, the undersigned, officers of
City of Attica, Kansas
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 expenditures 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 Vehicle 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	543,808	152,317	
Debt Service	10-113	8	107,326	66,454	
Library	12-1220	8	26,374	11,321	
Parks and Recreation	10-197	9	17,689	9,497	
Special Highway		10	43,466		
Sewer		10	205,001		
Electric		11	1,094,848		
Water		11	431,798		
Non-Budgeted Funds-A		12			
Non-Budgeted Funds-B		13			
Totals		xxxxxxx	2,470,310	239,589	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			
RNR Hearing Notice					
Neighborhood Revitalization		15			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 75.274

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Attest: _____, 2023

County Clerk

Governing Body

No assurance is provided.

City of Attica, Kansas

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 Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	113,517	15,726	340	3,500	1,785	51
Debt Service	77,084	10,679	231	2,376	1,212	34
Library	10,094	1,398	30	311	159	4
Parks and Recreation	12,925	1,791	39	398	203	6
TOTAL	213,620	29,594	640	6,585	3,359	95

County Treas Motor Vehicle Estimate	29,594				
County Treas Recreational Vehicle Estimate		640			
County Treas 16/20M Vehicle Estimate			6,585		
County Treas Commercial Vehicle Tax Estimate				3,359	
County Treas Watercraft Tax Estimate					95

Motor Vehicle Factor	0.13854				
Recreational Vehicle Factor		0.00300			
16/20M Vehicle Factor			0.03083		
Commercial Vehicle Factor				0.01572	
Watercraft Factor					0.00044

No assurance is provided.

City of Attica, Kansas 2024

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
Electric Utility Fund	General Fund	80,000	80,000	80,000	12-825d
Water Utility Fund	General Fund	0	5,000	5,000	12-825d
Electric Utility Fund	Capital Equip. Reserve Fund	0	10,000	10,000	12-825d
Electric Utility Fund	Capital Impr. Reserve Fund	0	20,000	20,000	12-825d
Sewer Utility Fund	Capital Equip. Reserve Fund	0	5,000	5,000	12-825d
Water Utility Fund	Capital Impr. Reserve Fund	0	5,000	5,000	12-825d
Sewer Utility Fund	Capital Impr. Reserve Fund	0	5,000	5,000	12-825d
Water Utility Fund	Capital Equip. Reserve Fund	0	5,000	5,000	12-825d
Sewer Utility Fund	General Fund	0	5,000	5,000	12-825d
	Totals	80,000	140,000	140,000	
	Adjustments*				
	Adjusted Totals	80,000	140,000	140,000	

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

No assurance is provided.

City of Attica, Kansas

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021-A	5/3/2021	7/1/2031	1.35	740,000	670,000	1/1 & 7/1	1/1 & 7/1	5,740	75,000	5,553	70,000
Total G.O. Bonds					**670,000**			**5,740**	**75,000**	**5,553**	**70,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Revolving Loan Fund	3/1/2005	2/28/2025	2.91	301,985	47,451	3/1 & 9/1	3/1 & 9/1	1,247	18,570	702	19,115
Total Other					**47,451**			**1,247**	**18,570**	**702**	**19,115**
Total Indebtedness					**717,451**			**6,987**	**93,570**	**6,255**	**89,115**

No assurance is provided.

City of Attica, Kansas

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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							
Totals					**0**	**0**	**0**

No assurance is provided.

***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 Attica, Kansas
Harper 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	$10,094	$11,321
Delinquent Tax	$0	$0
Motor Vehicle Tax	$1,634	$1,398
Recreational Vehicle Tax	$33	$30
16/20M Vehicle Tax	$19	$311
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$11,780	$13,060
Difference in Total Taxes:	$1,280	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,529,233	$2,837,367
Did Assessed Valuation Decrease?	No	
Levy Rate	3.99	3.990
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 see the below narrative for assistance from the State Library.

City of Attica, Kansas 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	24,432	87,359	88,322
Receipts:			
Ad Valorem Tax	99,203	113,517	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,942	0	0
Motor Vehicle Tax	18,279	18,379	15,726
Recreational Vehicle Tax	302	375	340
16/20M Vehicle Tax	489	210	3,500
Commercial Vehicle Tax	0	378	1,785
Watercraft Tax	0	41	51
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	5,084	2,300	2,300
Local Sales Tax	163,566	145,000	145,000
Swimming Pool	3,922	5,000	5,000
Franchise Fees	7,296	5,500	5,500
Fees	23	2,000	2,000
Permits	930	500	500
Rentals	749	3,000	3,000
Fines	3,690	4,000	4,000
Donations	201	450	450
Reimbursements Expenses	759	24,000	24,000
State Grants	26,246	0	0
Federal Grants	42,502	0	0
Transfers From Electric Utility Fund	80,000	80,000	80,000
Zoning Fee	0	100	100
Special Assessments	660	0	0
Transfers From Water	0	5,000	5,000
Transfers From Sewer	0	5,000	5,000
Transfers From Economic Development Fund	0	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,823	0	0
Neighborhood Revitalization Rebate	-2,069	-1,474	-83
Miscellaneous	10,440	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**472,037**	**413,276**	**303,169**
Resources Available:	**496,469**	**500,635**	**391,491**

City of Attica, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	496,469	500,635	391,491
Expenditures:			
General Administrative	200,484	208,313	208,313
Governing Body	11,059	7,000	7,000
Police	102,312	97,000	97,000
Street	5,827	10,000	10,000
Parks and Recreation Committee	40,779	30,000	30,000
Fire	20,000	20,000	20,000
Municipal Court	455	3,000	3,000
Swimming	27,818	33,500	33,500
Zoning	0	1,000	1,000
Demo	376	2,500	2,500
Sub-Total detail page	409,110	412,313	412,313
Cash Forward (2024 column)			131,495
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**409,110**	**412,313**	**543,808**
Unencumbered Cash Balance Dec 31	87,359	88,322	xxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	415,593	436,999	543,808
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	543,808
		Tax Required	152,317
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	152,317

No assurance is provided.

City of Attica, Kansas 2024

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Administrative			
Personal Services	106,287	120,000	120,000
Contractual Services	75,722	58,000	58,000
Commodities	11,926	25,720	25,720
Compensating Use Tax	0	2,000	2,000
Land, Building and Improvements	337	0	0
Remittances	1,000	0	0
Reimbursement	688	0	0
Interest Expense	0	0	0
Memorial Building	4,524	2,593	2,593
Total	**200,484**	**208,313**	**208,313**
Governing Body			
Personal services	2,488	5,500	5,500
Contractual services	8,571	1,500	1,500
Total	**11,059**	**7,000**	**7,000**
Police			
Personal Services	81,289	80,000	80,000
Contractual Services	13,578	10,000	10,000
Commodities	7,445	5,500	5,500
Capital Outlay	0	1,500	1,500
Total	**102,312**	**97,000**	**97,000**
Street			
Contractual Services	871	10,000	10,000
Commodities	4,758	0	0
Capital Outlay	198	0	0
Total	**5,827**	**10,000**	**10,000**
Parks and Recreation Committee			
Personal Services	40,779	30,000	30,000
Contractual Services	0	0	0
Commodities	0	0	0
Total	**40,779**	**30,000**	**30,000**
Fire			
Appropriation	20,000	20,000	20,000
Total	**20,000**	**20,000**	**20,000**
Municipal Court			
Personal Services	0	0	0
Contractual Services	455	2,000	2,000
Commodities	0	1,000	1,000
Total	**455**	**3,000**	**3,000**
Swimming			
Personal Services	21,870	17,000	17,000
Contractual Services	1,525	4,500	4,500
Commodities	4,423	12,000	12,000
Total	**27,818**	**33,500**	**33,500**
Zoning			
Contractual Services	0	1,000	1,000
Total	**0**	**1,000**	**1,000**
Demo			
Capital outlay	376	2,500	2,500
Total	**376**	**2,500**	**2,500**
Page Total	**409,110**	**412,313**	**412,313**

(Note: Should agree with general sub-totals.)

City of Attica, Kansas 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	16,634	18,041	26,396
Receipts:			
Ad Valorem Tax	66,184	77,084	xxxxxxxxxxxxxxxxx
Delinquent Tax	4,803	0	0
Motor Vehicle Tax	11,618	12,479	10,679
Recreational Vehicle Tax	192	254	231
16/20M Vehicle Tax	153	143	2,376
Commercial Vehicle Tax	0	257	1,212
Watercraft Tax	0	29	34
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,405	-1,001	-56
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**81,545**	**89,245**	**14,476**
Resources Available:	**98,179**	**107,286**	**40,872**
Expenditures:			
Bond Principal	70,000	75,000	70,000
Bond Interest	10,138	5,740	5,553
Commodities	0	150	150
Cash Basis Reserve (2024 column)			31,623
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**80,138**	**80,890**	**107,326**
Unencumbered Cash Balance Dec 31	18,041	26,396	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	90,300	109,439	107,326
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	107,326
		Tax Required	66,454
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	66,454

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	20,524	23,021	13,158
Receipts:			
Ad Valorem Tax	8,665	10,094	xxxxxxxxxxxxxxxxx
Delinquent Tax	629	0	0
Motor Vehicle Tax	1,525	1,634	1,398
Recreational Vehicle Tax	25	33	30
16/20M Vehicle Tax	34	19	311
Commercial Vehicle Tax	0	34	159
Watercraft Tax	0	4	4
SCKLS/Grant in Aid	0	0	0
State Aid	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(183)	-131	-7
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,695**	**11,687**	**1,895**
Resources Available:	**31,219**	**34,708**	**15,053**
Expenditures:			
Commodities	8,000	10,000	10,000
Contractual Services	198	11,550	11,550
Cash Forward			4,824
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**8,198**	**21,550**	**26,374**
Unencumbered Cash Balance Dec 31	23,021	13,158	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	21,550	24,344	26,374
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,374
		Tax Required	11,321
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	11,321

No assurance is provided.

City of Attica, Kansas 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Parks and Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,278	0	2,764
Receipts:			
Ad Valorem Tax	10,962	12,925	xxxxxxxxxxxxxxxxx
Delinquent Tax	342	0	0
Motor Vehicle Tax	755	2,092	1,791
Recreational Vehicle Tax	12	43	39
16/20M Vehicle Tax	13	24	398
Commercial Vehicle Tax	0	43	203
Watercraft Tax	0	5	6
Special Alcohol Liquor Tax	0	2,000	2,000
Parks and Recreation fees	121	0	0
Gifts and Donations	0	1,000	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-236	-168	-9
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,969	17,964	5,428
Resources Available:	13,247	17,964	8,192
Expenditures:			
Contractual Services	372	7,200	7,200
Appropriations	11,914	3,500	3,500
Commoditites	961	4,500	4,500
Cash Forward (2024 column)			2,489
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	13,247	15,200	17,689
Unencumbered Cash Balance Dec 31	0	2,764	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	15,273	19,315	17,689
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,689
		Tax Required	9,497
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	9,497

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

No assurance is provided.

City of Attica, Kansas 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	42,222	53,290	28,396
Receipts:			
State of Kansas Gas Tax	14,228	15,180	15,070
County Transfers Gas	0	0	0
Utility service charges	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,228**	**15,180**	**15,070**
Resources Available:	**56,450**	**68,470**	**43,466**
Expenditures:			
Commodities	1,755	34,511	34,511
Contractual	1,405	5,563	5,563
Cash Forward (2024 column)			3,392
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,160**	**40,074**	**43,466**
Unencumbered Cash Balance Dec 31	53,290	28,396	0
2022/2023/2024 Budget Authority Amount:	40,074	47,399	43,466

Adopted Budget

Sewer	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	55,287	74,818	70,001
Receipts:			
Sewer Service Charges	140,300	135,000	135,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**140,300**	**135,000**	**135,000**
Resources Available:	**195,587**	**209,818**	**205,001**
Expenditures:			
Personal Services	77,142	80,000	80,000
Contractual Services	13,220	12,000	12,000
Commodities	10,743	12,000	12,000
Capital Outlay	0	1,000	1,000
Transfer to General	0	5,000	5,000
Transfer to Capital Improvement	0	5,000	5,000
Transfer to Capital Equipment	0	5,000	5,000
Principal	18,041	18,570	19,115
Interest	1,623	1,247	702
Cash Forward (2024 column)			65,184
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**120,769**	**139,817**	**205,001**
Unencumbered Cash Balance Dec 31	74,818	70,001	0
2022/2023/2024 Budget Authority Amount:	156,025	185,470	205,001

No assurance is provided.

City of Attica, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEV

Adopted Budget **Electric**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	422,514	397,348	330,848
Receipts:			
Sales to Customers	763,996	750,000	750,000
Connection Fees	220	0	0
Penalties	7,999	10,000	10,000
Reimbursed Expense	0	4,000	4,000
Interest on Idle Funds			
Miscellaneous	1,539	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**773,754**	**764,000**	**764,000**
Resources Available:	**1,196,268**	**1,161,348**	**1,094,848**
Expenditures:			
Personal Services	87,602	125,000	125,000
Contractual Services	570,852	500,000	500,000
Commodities	49,884	45,000	45,000
Capital Outlay	10,582	0	0
Storm Surcharge	0	50,500	50,500
Transfer to General Fund	80,000	80,000	80,000
Transfer to Capital Equip. Reserve Fund	0	10,000	10,000
Transfer to Capital Impr. Reserve Fund	0	20,000	20,000
Cash Forward (2024 column)			264,348
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**798,920**	**830,500**	**1,094,848**
Unencumbered Cash Balance Dec 31	397,348	330,848	0
2022/2023/2024 Budget Authority Amount:	1,106,576	1,170,514	1,094,848

Adopted Budget

Water	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	160,108	238,214	221,798
Receipts:			
Sales To Customers	217,259	210,000	210,000
Installation Charges	80	0	0
Transfer from Gas Utility Fund	0	0	0
Reimbursments		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**217,339**	**210,000**	**210,000**
Resources Available:	**377,447**	**448,214**	**431,798**
Expenditures:			
Personal Services	69,691	90,000	90,000
Contractual Services	60,716	47,000	47,000
Commodities	8,372	35,000	35,000
Capital Outlay	454	2,500	2,500
Water Tower	0	36,916	36,916
Transfer to General	0	5,000	5,000
Transfer to Capital Equip	0	5,000	5,000
Transfer to Captial Improvement	0	5,000	5,000
Cash Forward (2024 column)			205,382
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**139,233**	**226,416**	**431,798**
Unencumbered Cash Balance Dec 31	238,214	221,798	0
2022/2023/2024 Budget Authority Amount:	300,620	353,692	431,798

No assurance is provided.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
City Equipment Reserve		**Capital Improvement**		**CBDG Grant Fund**		**CESF 09 Grant**		**ARPA Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	23,895	Cash Balance Jan 1	20,000	Cash Balance Jan 1	0	Cash Balance Jan 1	-1,370	Cash Balance Jan 1	-45,449	-2,924
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Misc	4,800	None	0	None	0	Grant funds	1,370	Grant funds	42,502	
Total Receipts	4,800	Total Receipts	0	Total Receipts	0	Total Receipts	1370	Total Receipts	42502	48,672
Resources Available:	28,695	Resources Available:	20,000	Resources Available:	0	Resources Available:	0	Resources Available:	-2,947	45,748
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	None	0	Transfer to General	43,385	None	0	None	0	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	43,385	Total Expenditures	0	Total Expenditures	0	43,385
Cash Balance Dec 31	28,695	Cash Balance Dec 31	20,000	Cash Balance Dec 31	-43,385	Cash Balance Dec 31	0	Cash Balance Dec 31	-2,947	2,363 **
					See Tab B				See Tab B	2,363 **

**Note: These two block figures should agree.

No assurance is provided.

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Reimbursement Fund			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursements	14,824									
Total Receipts	14,824	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	14,824
Resources Available:	14,824	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	14,824
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	14,824	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**14,824** **
										14,824 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Attica, Kansas
will meet on September 6, 2023 at 5:00 PM at City Office; 127 N Main 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 Attica City Hall, City Clerk's Office 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 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	Proposed Estimated Tax Rate*
General	409,110	44.872	412,313	44.872	543,808	152,317	53.683
Debt Service	80,138	30.470	80,890	30.470	107,326	66,454	23.421
Library	8,198	3.990	21,550	3.990	26,374	11,321	3.990
Parks and Recreation	13,247	5.109	15,200	5.109	17,689	9,497	3.347
Special Highway	3,160		40,074		43,466		
Sewer	120,769		139,817		205,001		
Electric	798,920		830,500		1,094,848		
Water	139,233		226,416		431,798		
Non-Budgeted Funds-A	43,385						
Non-Budgeted Funds-B							
Totals	1,616,160	84.441	1,766,760	84.441	2,470,310	239,589	84.441
						*Revenue Neutral Rate***	*75.274*
Less: Transfers	80,000		140,000		140,000		
Net Expenditure	1,536,160		1,626,760		2,330,310		
Total Tax Levied	193,101		213,620		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,286,871		2,529,233		2,837,367		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	775,000	740,000	670,000
Revenue Bonds	0	0	0
Other	83,020	65,492	47,451
Lease Purchase Principal	0	0	0
Total	858,020	805,492	717,451

*Tax rates are expressed in mills

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

Lori Ryan
Official Title: City Clerk

No assurance is provided.

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City of Attica's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of August 8, 2023, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City of Attica resides in, to calculate the tax levy needed to support the City of Attica's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions. The City has to the best of their ability, evaluated the future estimated effects of COVID-19 on the City's receipts and expenditures.

BUDGET APPROVAL

August 8, 2023

City of Attica
P.O. Box 421
Attica, KS 67009

Re: City of Attica 2023 Budget & Attica Rec Commission 2023 Budget

Dear Lori:

We have provided a draft copy of the budget of the City of Attica and Attica Recreation Commission for your review.

This budget is the responsibility of management and it is important that management review and approve them. After your review, please sign below and email this letter to our office.

We are pleased to be providing the budget services to the City of Attica and Attica Recreation Commission and hope that you are satisfied with our services. If we can assist you further, please do not hesitate to call.

Sincerely yours,

D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

of Loyd Group, LLC

Enclosure

To Loyd Group, LLC:

_____We approve the above document.

_____We do not approve the above documents and request further consultations.

_____
City of Attica