

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	152,317	22,129	368	223	2,513	65
Debt Service	66,454	9,655	160	97	1,097	29
Library	11,321	1,645	27	17	187	5
Parks and Recreation	9,497	1,380	23	14	157	4
TOTAL	239,589	34,809	578	351	3,954	103

County Treas Motor Vehicle Estimate	<u>34,809</u>					
County Treas Recreational Vehicle Estimate		<u>578</u>				
County Treas 16/20M Vehicle Estimate			<u>351</u>			
County Treas Commercial Vehicle Tax Estimate				<u>3,954</u>		
County Treas Watercraft Tax Estimate					<u>103</u>	

Motor Vehicle Factor	<u>0.14529</u>					
Recreational Vehicle Factor		<u>0.00241</u>				
16/20M Vehicle Factor			<u>0.00147</u>			
Commercial Vehicle Factor				<u>0.01650</u>		
Watercraft Factor					<u>0.00043</u>	

No assurance is provided.

City of Attica, Kansas

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
Electric Utility Fund	General Fund	20,000	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	10,000	10,000	10,000	12-825d
Electric Utility Fund	Capital Impr. Reserve Fund	20,000	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	50,000	140,000	140,000	
	Adjustments*				
	Adjusted Totals	50,000	140,000	140,000	

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

No assurance is provided.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021-A	5/3/2021	7/1/2031	1.35	740,000	595,000	1/1 & 7/1	1/1 & 7/1	5,413	70,000	5,066	75,000
Total G.O. Bonds					595,000			5,413	70,000	5,066	75,000
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	28,881	3/1 & 9/1	3/1 & 9/1	1,247	19,115	702	9,766
Total Other					28,881			1,247	19,115	702	9,766
Total Indebtedness					623,881			6,660	89,115	5,768	84,766

No assurance is provided.

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, 2024	Payments Due 2024	Payments Due 2025
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: 2025

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	Proposed Year
	<u>2024</u>	<u>2025</u>
Ad Valorem Tax	\$11,321	\$13,037
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$1,398	\$1,645
Recreational Vehicle Tax	\$30	\$27
16/20M Vehicle Tax	\$311	\$17
TOTAL TAXES	<u>\$13,060</u>	<u>\$14,726</u>
Difference in Total Taxes:	\$1,666	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,834,894	\$3,264,186
Did Assessed Valuation Decrease?	No	
Levy Rate	3.994	3.994
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

City of Attica, Kansas

2025

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Administrative			
Personal Services	128,045	120,000	120,000
Contractual Services	105,994	58,000	58,000
Commodities	23,485	25,720	25,720
Compensating Use Tax	504	2,000	2,000
Land, Building and Improvements	35,634	0	0
Remittances	1,000	0	0
Reimbursement	235	0	0
Interest Expense	0	0	0
Memorial Building	14,130	2,593	2,593
Total	309,027	208,313	208,313
Governing Body			
Personal services	2,913	5,500	5,500
Contractual services	282	1,500	1,500
Total	3,195	7,000	7,000
Police			
Personal Services	82,552	80,000	80,000
Contractual Services	6,785	10,000	10,000
Commodities	3,734	5,500	5,500
Capital Outlay	0	1,500	1,500
Total	93,071	97,000	97,000
Street			
Contractual Services	0	10,000	10,000
Commodities	3,095	0	0
Capital Outlay	0	0	0
Total	3,095	10,000	10,000
Parks and Recreation Committee			
Personal Services	28,490	30,000	30,000
Contractual Services	0	0	0
Commodities	0	0	0
Total	28,490	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	1,335	2,000	2,000
Commodities	0	1,000	1,000
Total	1,335	3,000	3,000
Swimming			
Personal Services	25,216	17,000	17,000
Contractual Services	1,990	4,500	4,500
Commodities	3,889	12,000	12,000
Total	31,095	33,500	33,500
Zoning			
Contractual Services	123	1,000	1,000
Total	123	1,000	1,000
Demo			
Capital outlay	0	2,500	2,500
Total	0	2,500	2,500
Page Total	489,431	412,313	412,313

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

City of Attica, Kansas

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Debt Service			
Unencumbered Cash Balance Jan 1	18,041	22,675	28,042
Receipts:			
Ad Valorem Tax	72,026	66,454	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,911	0	0
Motor Vehicle Tax	9,251	10,679	9,655
Recreational Vehicle Tax	209	231	160
16/20M Vehicle Tax	206	2,376	97
Commercial Vehicle Tax	0	1,212	1,097
Watercraft Tax	0	34	29
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-323	-56	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	85,280	80,930	11,038
Resources Available:	103,321	103,605	39,080
Expenditures:			
Bond Principal	75,000	70,000	75,000
Bond Interest	5,646	5,413	5,066
Commodities	0	150	150
Cash Reserve (2025 column)			20,383
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	80,646	75,563	100,599
Unencumbered Cash Balance Dec 31	22,675	28,042	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	109,439	107,326	100,599
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	100,599
		Tax Required	61,519
Delinquent Comp Rate:	0.0%		0
Amount of 2024 Ad Valorem Tax			61,519

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Library			
Unencumbered Cash Balance Jan 1	23,021	18,371	10,037
Receipts:			
Ad Valorem Tax	8,359	11,321	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,589	0	0
Motor Vehicle Tax	1,212	1,398	1,645
Recreational Vehicle Tax	27	30	27
16/20M Vehicle Tax	27	311	17
Commercial Vehicle Tax		159	187
Watercraft Tax		4	5
SKKLS/Grant in Aid		0	0
State Aid		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(42)	-7	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,172	13,216	1,881
Resources Available:	34,193	31,587	11,918
Expenditures:			
Commodities	13,000	10,000	13,405
Contractual Services	2,822	11,550	11,550
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	15,822	21,550	24,955
Unencumbered Cash Balance Dec 31	18,371	10,037	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	24,344	26,374	24,955
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,955
		Tax Required	13,037
Delinquent Comp Rate:	0.0%		0
Amount of 2024 Ad Valorem Tax			13,037

No assurance is provided.

City of Attica, Kansas

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Parks and Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,278	17,857	17,582
Receipts:			
Ad Valorem Tax	22,615	9,497	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	508	0	0
Motor Vehicle Tax	1,551	1,791	1,380
Recreational Vehicle Tax	35	39	23
16/20M Vehicle Tax	13	398	14
Commercial Vehicle Tax		203	157
Watercraft Tax		6	4
Special Alcohol Liquor Tax		2,000	2,000
Parks and Recreation fees		0	0
Gifts and Donations		1,000	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-9	0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	24,722	14,925	4,578
Resources Available:	26,000	32,782	22,160
Expenditures:			
Contractual Services	0	7,200	7,200
Appropriations	7,334	3,500	3,500
Commodities	809	4,500	4,500
Cash Reserve (2025 column)			17,898
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	8,143	15,200	33,098
Unencumbered Cash Balance Dec 31	17,857	17,582	xxxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	19,315	17,689	33,098
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	33,098
		Tax Required	10,938
		Delinquent Comp Rate: 0.0%	0
		Amount of 2024 Ad Valorem Tax	10,938

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxx
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 Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

No assurance is provided.

City of Attica, Kansas

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	53,290	64,962	39,968
Receipts:			
State of Kansas Gas Tax	13,601	15,080	15,070
County Transfers Gas		0	0
Utility service charges		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	13,601	15,080	15,070
Resources Available:	66,891	80,042	55,038
Expenditures:			
Commodities	1,743	34,511	34,511
Contractual	186	5,563	5,563
Cash Reserve (2025 column)			14,964
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,929	40,074	55,038
Unencumbered Cash Balance Dec 31	64,962	39,968	0
2023/2024/2025 Budget Authority Amount:	47,399	43,466	55,038

Adopted Budget

Sewer	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	74,818	66,515	61,153
Receipts:			
Sewer Service Charges	140,891	135,000	135,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	140,891	135,000	135,000
Resources Available:	215,709	201,515	196,153
Expenditures:			
Personal Services	112,913	80,000	80,000
Contractual Services	3,471	12,000	12,000
Commodities	12,993	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	18,570	19,115	9,766
Interest	1,247	1,247	702
Cash Reserve (2025 column)			65,685
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	149,194	140,362	196,153
Unencumbered Cash Balance Dec 31	66,515	61,153	0
2023/2024/2025 Budget Authority Amount:	185,470	205,001	196,153

No assurance is provided.

City of Attica, Kansas

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Electric			
Unencumbered Cash Balance Jan 1	397,348	443,782	377,282
Receipts:			
Sales to Customers	728,451	750,000	750,000
Connection Fees	1,170	0	0
Penalties	8,812	10,000	10,000
Reimbursed Expense	3,479	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	741,912	764,000	764,000
Resources Available:	1,139,260	1,207,782	1,141,282
Expenditures:			
Personal Services	105,444	125,000	125,000
Contractual Services	471,456	500,000	500,000
Commodities	65,753	45,000	45,000
Capital Outlay	2,825	0	0
Storm Surcharge	0	50,500	50,500
Transfer to General Fund	20,000	80,000	80,000
Transfer to Capital Equip. Reserve Fund	20,000	10,000	10,000
Transfer to Capital Impr. Reserve Fund	10,000	20,000	20,000
Cash Reserve (2025 column)			310,782
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	695,478	830,500	1,141,282
Unencumbered Cash Balance Dec 31	443,782	377,282	0
2023/2024/2025 Budget Authority Amount:	1,170,514	1,094,848	1,141,282

Adopted Budget

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Water			
Unencumbered Cash Balance Jan 1	238,214	226,044	209,628
Receipts:			
Sales To Customers	199,605	210,000	210,000
Installation Charges	200	0	0
Transfer from Gas Utility Fund		0	0
Reimbursements		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	199,805	210,000	210,000
Resources Available:	438,019	436,044	419,628
Expenditures:			
Personal Services	117,973	90,000	90,000
Contractual Services	53,722	47,000	47,000
Commodities	40,280	35,000	35,000
Capital Outlay	0	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 Capital Improvement	0	5,000	5,000
Cash Reserve (2025 column)			193,212
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	211,975	226,416	419,628
Unencumbered Cash Balance Dec 31	226,044	209,628	0
2023/2024/2025 Budget Authority Amount:	353,692	431,798	419,628

No assurance is provided.

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NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2023 is reported)

2025

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		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	28,695	Cash Balance Jan 1	20,000	Cash Balance Jan 1	-43,385	Cash Balance Jan 1	0	Cash Balance Jan 1	-2,947	2,363
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Misc	1,112	None		None	43,385	Grant funds		Grant funds	2,947	
Transfer from Electric Fu	10,000	Transfer from Electric Fu	20,000							
Total Receipts	11,112	Total Receipts	20000	Total Receipts	43385	Total Receipts	0	Total Receipts	2947	77,444
Resources Available:	39,807	Resources Available:	40,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	79,807
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		None		Transfer to General		None		None		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	39,807	Cash Balance Dec 31	40,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	79,807 **
										79,807 **

**Note: These two block figures should agree.

No assurance is provided.

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NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2023 is reported)

2025

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 Dec 31	14,824	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		14,824
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursements	8,057									
Total Receipts	8,057	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	8,057
Resources Available:	22,881	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	22,881
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	22,881	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	22,881
										22,881

** Note: These two block figures should agree.

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Attica, Kansas
will meet on August 21, 2024 at 5:00 PM at Attica 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 Attica City Hall, City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	489,431	44.872	412,313	53.730	641,264	190,385	58.325
Debt Service	80,646	30.470	75,563	23.442	100,599	61,519	18.847
Library	15,822	3.990	21,550	3.994	24,955	13,037	3.994
Parks and Recreation	8,143	5.109	15,200	3.351	33,098	10,938	3.351
Special Highway	1,929		40,074		55,038		
Sewer	149,194		140,362		196,153		
Electric	695,478		830,500		1,141,282		
Water	211,975		226,416		419,628		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B							
Totals	1,652,618	84.441	1,761,978	84.517	2,612,017	275,879	84.517
						<i>Revenue Neutral Rate**</i>	<i>73.404</i>

Less: Transfers	50,000	140,000	140,000
Net Expenditure	1,602,618	1,621,978	2,472,017
Total Tax Levied	213,620	239,589	xxxxxxxxxxxxxxxxxxxxxx
Assessed Valuation	2,529,233	2,834,894	3,264,186
Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	740,000	670,000	595,000
Revenue Bonds	0	0	0
Other	65,492	47,451	28,881
Lease Purchase Principal	0	0	0
Total	805,492	717,451	623,881

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

Lori Ryan
Official Title: City Clerk