

2020

**CERTIFICATE**

To the Clerk of Sedgwick County, State of Kansas

We, the undersigned, officers of

**City of Viola**

- 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 2020; and  
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit : 2020		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	57,997	17,848	24,980
Debt Service	10-113				0.000
Library	12-1220				0.000
					0.000
					0.000
					0.000
					0.000
Special Highway		9	7,667		
Water-Sewer Utility		9	70,314		
Non-Budgeted Funds		10			
<b>Totals</b>		xxxxxx	135,978	17,848	24,980
Budget Summary		11			County Clerk's Use Only
Neighborhood Revitalization					714,490
					Nov 1, 2019 Total Assessed Valuation

**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold an Election?**

**17,848**  
**NO**

Assisted by:  
George, Bowerman & Noel, P.A.

Address:  
301 N. Main, Suite 1350  
Wichita, KS 67202

Email:  
[emeyer@cpa.kscoxmail.com](mailto:emeyer@cpa.kscoxmail.com)

Date Attested: \_\_\_\_\_ 2019

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report.

**CERTIFICATE**

To the Clerk of Sedgwick County, State of Kansas

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City of Viola

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Table of Contents:		Page No.	2020 Adopted Budget	
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax
Computation to Determine Limit for	2020	2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	57,997	17,848
Debt Service	10-113			
Library	12-1220			
Special Highway			7,667	
Water-Sewer Utility			70,314	
Non-Budgeted Funds				
<b>Totals</b>		XXXXXXXX	135,978	17,848
Budget Summary		0		
Neighborhood Revitalization				

**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold an Election?**

17,848  
 NO

Assisted by:

George, Bowerman &amp; Noel, P.A.

Address:

301 N. Main, Suite 1350

Wichita, KS 67202

Email:

cmeyer@cpa.kscoxmail.com

Date Attested: \_\_\_\_\_

2019

County Clerk's Use Only
County Clerk's Use Only
Nov 1, 2019 Total Assessed Valuation



\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

2020

**CERTIFICATE**

To the Clerk of Sedgewick County, State of Kansas  
We, the undersigned, officers of

City of Viola

- 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 2020; and  
(3) the Amounts of 2019 Ad Valorem Tax (1%) are with necessary inclusions.

		2020 Adopted Budget			
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Fee Only	
<b>Table of Contents:</b>		Page No			
Computation to Determine Local 2020		2			
Allocation of MCI, RVT, and 16700M Vot Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Loans-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	15-101a	8	57,597	17,848	24,980
Debt Service	10-113				0.000
Library	12-1220				0.000
					0.000
					0.000
					0.000
					0.000
Special Highway		9	7,687		
Water-Sewer Utility		9	70,114		
Non-Budgeted Funds		10			
Totals		202020	175,978	17,848	24,980
Budget Summary		11			
Neighborhood Revitalization					

Tax Ltd Limit (from Computation Table)  
Does the City Need to Hold an Election?

17,848  
NO

Over: County Clerk's  
Fee Only  
714.99  
Not a 16700M and  
Assessed Valuation

Assisted by:  
George, Bowman & Noel, P.A.

Addres:  
301 N. Main, Suite 1450  
Wichita, KS 67202  
Email:  
gibson@bnpa.com

Date signed: 14 November 2019

  
County Clerk

Governor's Office

CPA Summary  
See accompanying summary of a qualified to verify assumptions and necessary and consultation report.  
Supplemental disclosures (if any) included in the supplemental statements prepared on the regulatory form of account  
are enclosed  
Page No. 1

**Computation to Determine Limit for 2020**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2019 budget	+ \$ <u>17,172</u>
2. Library levy in 2019 budget	- \$ _____
Other tax entity levy in 2019 budget	- \$ _____
3. Net tax levy	\$ <u>17,172</u>

**2020 Budget Percentage Adjustments**

4. New improvements, remodeling and renovations for 2019 :	+ <u>1,170</u>	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>15,084</u>	
5b. Personal property 2018	- <u>13,454</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>1,630</u>	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2019 :	+ <u>0</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>2,800</u>	
11. Total estimated valuation July 1, 2019	<u>714,490</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0039</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>68</u>	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	<u>1.50%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>258</u>	
16. Total Percentage Adjustments	\$ <u>326</u>	

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report.  
Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

**2020 Revenue Adjustments**

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>          </u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>          </u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>          </u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud		+	<u>          </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>          </u>
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u>          </u>
23. Law enforcement expenses - 2020 budget:		+	<u>          </u>
Law enforcement expenses - 2019 budget:		-	<u>          </u>
CPI adjustment	1.50%		<u>0</u>
Increased law enforcement expenses in 2020 budget:			<u>          </u>
(Do not include building construction or remodeling costs)		+	<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u>10,500</u>
Fire protection expenses - 2019 budget:		-	<u>10,000</u>
CPI adjustment	1.50%		<u>150</u>
Increased fire protection expense in 2020 budget:			<u>          </u>
(Do not include building construction or remodeling costs)		+	<u>350</u>
25. Emergency medical expenses - 2020 budget:		+	<u>          </u>
Emergency medical expenses - 2019 budget:		-	<u>          </u>
CPI adjustment	1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget:			<u>          </u>
(Do not include building construction or remodeling costs)		+	<u>0</u>
26. Total Revenue Adjustments			<u><u>350</u></u>

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**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	_____ 0
<b>29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)</b>	+	_____
<b>30. Total Computed Tax Levy</b>		<u>17,848</u>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

**Exemption from Election Requirement** #DIV/0!

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	258
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	258

**Exemption from Election Requirement** Yes

**CPA Summary**

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City of Viola

2020

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	17,172	3,437	116	0	0	31
Debt Service						
Library						
<b>TOTAL</b>	<b>17,172</b>	<b>3,437</b>	<b>116</b>	<b>0</b>	<b>0</b>	<b>31</b>

County Treas Motor Vehicle Estimate                      3,437

County Treas Recreational Vehicle Estimate                      116

County Treas 16/20M Vehicle Estimate                      0

County Treas Commercial Vehicle Tax Estimate                      0

County Treas Watercraft Tax Estimate                      31

Motor Vehicle Factor                      0.20015

Recreational Vehicle Factor                      0.00676

16/20 Vehicle Factor                      0.00000

Commercial Vehicle Factor                      0.00000

Watercraft Factor                      0.00181

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City of Viola

2020

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2018</b>	<b>Current Amount for 2019</b>	<b>Proposed Amount for 2020</b>	<b>Transfers Authorized by Statute</b>
General	Capital Equipment Reserve	1,000	1,000	1,000	K.S.A. 12-1,117
General	Capital Improvement Reserve	3,000	4,129	6,247	K.S.A. 12-1,118
Special Highway	Capital Improvement Reserve	3,211	2,981	3,367	K.S.A. 12-1,118
Water-Sewer Utility	Water Sewer Improvement Reserve	10,000	10,000	10,000	K.S.A. 12-6310
	<b>Totals</b>	17,211	18,110	20,614	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	17,211	18,110	20,614	

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

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City of Viola

2020

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
<b>Total G.O. Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
KDHE Note Payable (Sewer	11/1/2011	3/1/1932	2.59	450,000	288,423	3/1; 9/1	3/1; 9/1	8,455	20,809	7,911	21,352
<b>Total Other</b>					<b>288,423</b>			<b>8,455</b>	<b>20,809</b>	<b>7,911</b>	<b>21,352</b>
<b>Total Indebtedness</b>					<b>288,423</b>			<b>8,455</b>	<b>20,809</b>	<b>7,911</b>	<b>21,352</b>

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City of Viola

2020

**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 2019	Payments Due 2019	Payments Due 2020
NONE							
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

\*\*\*If you are merely 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: 2020**

Library found in: City of Viola  
Sedgwick County

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 <u>2019</u>	Proposed Year <u>2020</u>
Ad Valorem Tax	\$0	\$0
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$0	
Recreational Vehicle Tax	\$0	
16/20M Vehicle Tax	\$0	
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$0	\$0
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$611,974	\$714,490
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant:	#VALUE!	

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 Viola

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	21,751	25,646	14,935
Receipts:			
Ad Valorem Tax	15,175	17,172	xxxxxxxxxxxxxxxx
Delinquent Tax	1,637	800	
Motor Vehicle Tax	2,976	3,241	3,437
Recreational Vehicle Tax	101	113	116
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	25	32	31
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing		0	0
Compensating Use Tax	1,785	1,775	1,700
Local Sales Tax	14,297	14,485	14,000
Franchise Tax	5,803	6,100	5,500
Licenses and Permits	600	500	500
Building Rentals	0	100	100
Sale of Surplus Property	0	0	
Reimbursed expenditures	5,440	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds	421	350	350
Neighborhood Revitalization Rebate			0
Miscellaneous	892		
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>49,152</b>	<b>44,668</b>	<b>25,734</b>
<b>Resources Available:</b>	<b>70,903</b>	<b>70,314</b>	<b>40,669</b>
Expenditures:			
Salaries and Wages	8,100	9,000	9,000
General Administration	4,690	5,000	5,000
Fire Protection	9,614	10,000	10,500
Street Lighting	3,759	4,200	4,200
Sewer Service	2,669	3,000	3,000
Parks	246	1,000	1,000
Permits and Fees	455	850	850
Community Building - Utilities and Mainte	5,310	6,000	6,000
Insurance	5,893	6,200	6,200
Capital Outlay	0	5,000	5,000
Transfers to Capital Equipment Reserve Fu	1,000	1,000	1,000
Transfers to Capital Improvement Reserve	3,000	4,129	6,247
Cash Forward (2020 column)			
Miscellaneous	521		
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>45,257</b>	<b>55,379</b>	<b>57,997</b>
Unencumbered Cash Balance Dec 31	25,646	14,935	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	56,146	55,379	57,997
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			57,997
Tax Required			17,328
Delinquent Comp Rate: 3.0%			520
Amount of 2019 Ad Valorem Tax			<b>17,848</b>

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City of Viola

2020

**OPTIONAL DETAIL PAGE FOR ANY FUND**

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
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
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Total	0	0	0
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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 Viola

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,597	4,273	2,577
Receipts:			
State of Kansas Gas Tax	3,523	3,510	3,520
County Transfers Gas	1,574	1,560	1,570
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>5,097</b>	<b>5,070</b>	<b>5,090</b>
<b>Resources Available:</b>	<b>8,694</b>	<b>9,343</b>	<b>7,667</b>
Expenditures:			
Street Repair and Maintenance	988	2,500	3,000
Utilities	222	285	300
Capital Outlay	0	1,000	1,000
Transfer to Capital Improvements Reserve	3,211	2,981	3,367
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>4,421</b>	<b>6,766</b>	<b>7,667</b>
Unencumbered Cash Balance Dec 31	4,273	2,577	0
2018/2019/2020 Budget Authority Amount	6,961	6,766	7,667

Adopted Budget <b>Water-Sewer Utility</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	49,973	40,829	18,304
Receipts:			
Charges to Customers	51,981	51,500	52,000
Interest on Idle Funds	39	10	10
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>52,020</b>	<b>51,510</b>	<b>52,010</b>
<b>Resources Available:</b>	<b>101,993</b>	<b>92,339</b>	<b>70,314</b>
Expenditures:			
Salaries and Wages	10,200	15,000	12,000
Water Purchases	25,104	29,000	26,000
Repairs and Maintenance	2,611	5,000	3,000
Trash Service	11,192	11,500	13,200
Other Contractual Services	1,748	2,500	2,500
State Water Protection Fees	209	285	285
Meter Deposit Refunds	100	250	250
Capital Outlay	0	500	3,079
Transfers to Sewer Improvement Reserve F	10,000	10,000	10,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>61,164</b>	<b>74,035</b>	<b>70,314</b>
Unencumbered Cash Balance Dec 31	40,829	18,304	0
2018/2019/2020 Budget Authority Amount	103,370	78,535	70,314

**CPA Summary**

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City of Viola

**NON-BUDGETED FUNDS**

2020

*(Only the actual budget year for 2018 is to be shown)*

Non-Budgeted Funds

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

<b>Fire Department Donati</b>		<b>Capital Improvement R</b>		<b>Capital Equipment Rese</b>		<b>Sewer Improvement Res</b>		<b>0</b>	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	<b>Total</b>
Cash Balance Jan 1	5,946	Cash Balance Jan 1	70,455	Cash Balance Jan 1	2,500	Cash Balance Jan 1	59,118	Cash Balance Jan 1	138,019
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Donations	0	Transfer from General	3,000	Transfer from General	1,000	Sewer debt service	30,130		
Interest	9	Transfer from Special F	3,211			Interest	62		
						Transfer from water-se	10,000		
Total Receipts	9	Total Receipts	6,211	Total Receipts	1,000	Total Receipts	40,192	Total Receipts	47,412
Resources Available:	5,955	Resources Available:	76,666	Resources Available:	3,500	Resources Available:	99,310	Resources Available:	185,431
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Capital Outlay	0	Capital Outlay		Capital Outlay	0	KDHE Loan Repaymen	24,694		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	24,694	Total Expenditures	24,694
Cash Balance Dec 31	5,955	Cash Balance Dec 31	76,666	Cash Balance Dec 31	3,500	Cash Balance Dec 31	74,616	Cash Balance Dec 31	160,737
									160,737

\*\*

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\*\* Note: These two block figures should agree.

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report.  
Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

## **Non-Budgeted Funds - Cities**

**K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund.** The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

**K.S.A. 12-1,117. Equipment reserve fund.** Cities may create an equipment reserve fund to finance the acquisition of equipment.

**K.S.A. 12-1,118. Capital improvement fund.** Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

**K.S.A. 12-631p. Sewerage system reserve fund.** The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

**K.S.A. 12-6a13. Special improvement funds.** Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

**K.S.A. 12-6a16. Separate special improvement funds.** Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

**K.S.A. 12-1663. Federal grants (e.g. FEMA).** Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

**K.S.A. 12-1674. Special services fund.** Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

**K.S.A. 12-16,102. Employee benefits trust funds.** For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

**K.S.A. 12-16,111. State loans and grants.** State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

**K.S.A. 12-17,118. Neighborhood revitalization fund.** After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

**K.S.A. 12-2615. Risk management reserve fund.** The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

**K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000).** Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

**K.S.A. 13-14b12. Hospital special improvement fund.** Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

**K.S.A. 14-2004. Park land acquisition fund (commission-manager cities).** Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

**K.S.A. 44-505f. Workers' compensation reserve fund.** Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

**K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund.** Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

**K.S.A. 68-590. Special highway improvement fund.** Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

**K.S.A. 75-6110. Special liability expense fund.** Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

**K.S.A. 79-1808. Special assessment fund.** Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

**K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000).** Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

**K.S.A. 79-2925. Budgets exempt from the state budget law.** Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

2020

# NOTICE OF BUDGET HEARING

The governing body of  
**City of Viola**  
will meet on August 19, 2019 at 7:00 PM at the Viola 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 the Viola City Hall and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	45,257	26.185	55,379	28.060	57,997	17,848	24.980
Debt Service							
Library							
Special Highway	4,421		6,766		7,667		
Water-Sewer Utility	61,164		74,035		70,314		
Non-Budgeted Funds	24,694						
Totals	135,536	26.185	136,180	28.060	135,978	17,848	24.980
Less: Transfers	17,211		18,110		20,614		
Net Expenditure	118,325		118,070		115,364		
Total Tax Levied	16,485		17,172		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	629,568		611,974		714,490		

### Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	321,783	305,318	288,423
Lease Purchase Principal	0	0	0
Total	321,783	305,318	288,423

\*Tax rates are expressed in mills

**Ginger Simon**

City Official Title: City Clerk

