State of Kansas
City

2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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			
Fund	K.S.A.				
General	12-101a	6	62,870	18,169	24.430
Debt Service	10-113				
Library	12-1220				
Special Highway			11,224		
Water-Sewer Utility			70,014		
Non-Budgeted Funds					
Totals		xxxxxxx	144,108	18,169	24.430
Budget Summary		0			County Clerk's Use Only
Neighborhood Revitalization					743,710
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
GBN, P.A.

Address:
12001 E. 13th St. North
Wichita, KS 67206
Email:
emeyer@cpa.kscoxmail.com

Date Attested: 11/8 2021

County Clerk

Mayor
City Clerk / Council
City Treasurer
City Council
City Council
City Council

Governing Body

SEDGWICK COUNTY KANSAS

RECEIVED
SEP 29 2021
Sedgwick Co. Clerk

City of Viola

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	18,169	3,943	107	0	18	40
Debt Service						
Library						
TOTAL	18,169	3,943	107	0	18	40

County Treas Motor Vehicle Estimate 3,943

County Treas Recreational Vehicle Estimate 107

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 18

County Treas Watercraft Tax Estimate 40

Motor Vehicle Factor 0.21702

Recreational Vehicle Factor 0.00589

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00099

Watercraft Factor 0.00220

City of Viola

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Viola

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Note Payable (Sewer #C2	11/1/11	3/1/32	2.59	450,000	253,301	3/1; 9/1	3/1; 9/1	7,911	21,352	6,784	22,479
Total Other					**253,301**			**7,911**	**21,352**	**6,784**	**22,479**
Total Indebtedness					**253,301**			**7,911**	**21,352**	**6,784**	**22,479**

City of Viola

2022

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 2021	Payments Due 2021	Payments Due 2022
				Totals	0	0	0

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

City of Viola 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	23,983	29,130	18,145
Receipts:			
Ad Valorem Tax	15,256	18,169	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	766		
Motor Vehicle Tax	3,948	3,356	3,943
Recreational Vehicle Tax	100	107	107
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	18	0	18
Watercraft Tax	718	33	40
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Compensating Use Tax	2,267	2,000	2,500
Local Sales Tax	14,525	14,000	14,500
Franchise Tax	4,960	5,500	5,500
Licenses and Permits	500	500	500
Building Rentals	0	100	100
Sale of Surplus Property	0	0	0
Reimbursed expenditures	0	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds	948	100	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**44,006**	**43,865**	**28,208**
Resources Available:	**67,989**	**72,995**	**46,353**
Expenditures:			
Salaries and Wages	8,240	9,000	9,000
General Administration	3,371	5,000	5,000
Fire Protection	8,346	10,500	10,500
Street Lighting	3,744	4,200	4,200
Sewer Service	2,525	3,000	3,000
Parks	388	500	500
Permits and Fees	739	850	850
Community Building - Utilities and Maintenance	4,703	5,500	5,500
Insurance	6,803	6,300	7,500
Capital Outlay	0	5,000	5,000
Transfers to Capital Equipment Reserve Fund	0	0	6,820
Transfers to Capital Improvement Reserve Fund	0	5,000	5,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**38,859**	**54,850**	**62,870**
Unencumbered Cash Balance Dec 31	29,130	18,145	xxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	57,997	59,815	62,870
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	62,870
		Tax Required	16,517
	Delinquent Comp Rate:	10.0%	1,652
		Amount of 2021 Ad Valorem Tax	18,169

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.

City of Viola 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,325	10,362	6,504
Receipts:			
State of Kansas Gas Tax	3,330	3,310	3,290
County Transfers Gas	1,475	1,440	1,430
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,805**	**4,750**	**4,720**
Resources Available:	**12,130**	**15,112**	**11,224**
Expenditures:			
Street Repair and Maintenance	1,470	3,000	3,000
Utilities	298	300	300
Capital Outlay	0	5,308	2,924
Transfer to Capital Improvements Reserve Fund	0	0	5,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,768**	**8,608**	**11,224**
Unencumbered Cash Balance Dec 31	10,362	6,504	0
2020/2021/2022 Budget Authority Amount:	7,667	8,608	11,224

Adopted Budget **Water-Sewer Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	36,091	36,801	17,014
Receipts:			
Charges to Customers	53,162	52,000	53,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**53,162**	**52,000**	**53,000**
Resources Available:	**89,253**	**88,801**	**70,014**
Expenditures:			
Salaries and Wages	10,626	12,000	12,000
Water Purchases	23,728	27,000	25,000
Repairs and Maintenance	1,602	2,500	2,500
Trash Service	12,533	13,000	13,000
Other Contractual Services	3,790	2,500	4,000
State Water Protection Fees	173	285	285
Meter Deposit Refunds	0	250	250
Capital Outlay	0	4,252	7,979
Transfers to Sewer Improvement Reserve Fund	0	10,000	5,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expendit			
Total Expenditures	**52,452**	**71,787**	**70,014**
Unencumbered Cash Balance Dec 31	36,801	17,014	0
2020/2021/2022 Budget Authority Amount:	70,314	71,787	70,014

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.

City of Viola

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Department Donations		**Capital Improvement Reserv**		**Capital Equipment Reserve**		**Sewer Improvement Reserve**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,228	Cash Balance Jan 1	63,748	Cash Balance Jan 1	3,500	Cash Balance Jan 1	80,658	Cash Balance Jan 1		154,134
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
						Sewer debt service	30,385			
						Interest	93			
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	30,478	Total Receipts	0	30,478
Resources Available:	6,228	Resources Available:	63,748	Resources Available:	3,500	Resources Available:	111,136	Resources Available:	0	184,612
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						KDHE Loan Repayment	24,694			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	24,694	Total Expenditures	0	24,694
Cash Balance Dec 31	6,228	Cash Balance Dec 31	63,748	Cash Balance Dec 31	3,500	Cash Balance Dec 31	86,442	Cash Balance Dec 31	0	159,918 **
										159,918 **

** 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.

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Viola
will meet on September 20, 2021 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 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	38,859	24.980	54,850	24.935	62,870	18,169	24.415
Debt Service							
Library							
Special Highway	1,768		8,608		11,224		
Water-Sewer Utility	52,452		71,787		70,014		
Non-Budgeted Funds	24,694						
Totals	117,773	24.980	135,245	24.935	144,108	18,169	24.415
*Revenue Neutral Rate***							24.416
Less: Transfers	0		0		0		
Net Expenditure	117,773		135,245		144,108		
Total Tax Levied	17,848		18,169		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	714,490		728,662		744,151		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	288,423	271,088	253,301
Lease Purchase Principal	0	0	0
Total	288,423	271,088	253,301

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Bobbi Pauly
City Official Title: City Clerk

Affidavit of Publication

Amy M Martin
Of lawful age being duly sworn upon oa
That she is the lawful billing clerk

Times-Sentinel Newspapers,
State of Kansas

A weekly newspaper printed in the state
And published in and of general circulation
County, with a general paid circulation o
Basis in Sedgwick County of Kansas, and
Newspaper is not a trade, religious, or f
Publication. That said newspaper has been
At least weekly 50 times a year, has been s
Continuously and uninterruptedly in said cou
For a period of more than five years prior t
Publication of said notice and has been adm
Post Office of Cheney, Kansas, in Sedgwick
Second class matter. That the attached is a
Thereof and was published on the following
Regular and entire Issue of said newsp

First Publication was made
On the 4 Day of Sept, 2021
Second Publication was made
On the _____ Day of _____, 2021
Third Publication was made
On the _____ Day of _____, 2021

Total Publication Fee $ 121.50

Amy M Martin

Subscribed and sworn to before me this

9 Day of Sept, 2021

Diana Vajnar

Notary Public

My Commission expires on 2/19/2024

DIANA J. VAJNAR
Notary Public - State of Kansas
My Appt. Expires 2/19/2024

PUBLIC NOTICE

First Published in TSnews September 9, 2021 (1t)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Viola
will meet on September 20, 2021 at 7:00 PM at the Viola City Hall for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.
Detailed budget information is available at the Viola City Hall and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Proposed Tax Rate is subject to change dependent on the final assessed valuation.

FUND	Prior Year Actual for 2020 Expenditures	Prior Year Actual for 2020 Actual Tax Rate*	Current Year Estimate for 2021 Expenditures	Current Year Estimate for 2021 Actual Tax Rate*	Proposed Budget for 2022 Budget Authority for Expenditures	Proposed Budget for 2022 Amount of 2021 Ad Valorem Tax	Proposed Budget for 2022 Proposed Tax Rate*
General	38,859	24.950	54,850		61,619	20,092	27.000
Special Highway	1,768		8,000		11,224		
Water-Sewer Utility	52,432		71,787		70,014		
Non Budgeted Funds	24,654						
Totals	117,713	24.950	135,245	0.000	143,857	20,092	27.000
						Revenue Neutral Rate**	24.214
Less: Transfers							
Net Expenditure	117,775		135,245		143,857		
Total Tax Levied	17,548		18,169		XXXXXXXXXXXXX		
Assessed Valuation	714,490		723,663		744,151		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	288,423	271,068	253,301
Lease Purchase Principal	0	0	0
Total	288,423	271,068	253,301

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Bobbi Pauly
City Official Title: City Clerk

9-20-21

Please find attached
The City of Viola
* Budget
* Publication notice & Affidavit
* Resolution to exceed RNR.

Thank you,
Bobbi Pauly
Viola City Clerk
620-584-4686
Cell: 316-303-4060
violacityclerk@skte.net

Sedgwick County...
working for you

County Clerk's Office
Kelly Arnold, County Clerk
525 N. Main, Suite 211, Wichita, KS 67203
TEL: 316-660-9223 - www.sedgwickcounty.org - FAX: 316-383-7961
sgclerk@sedgwick.gov

INDICATION OF REVENUE NEUTRAL RATE

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

Please indicate below whether your governing body will be exceeding the Revenue Neutral rate:

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy is 27.000
The date of the Hearing is 08/10/21 at 7:00 p.m. and will be held at the Viola City Hall
in Viola, KS

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2021.

Bobbi G. Pauley 07-19-21
SIGNATURE DATE

City Clerk
Title

City of Viola, KS
Tax District

Resolution No. 2021-2

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

WHEREAS, the Revenue Neutral Rate for the City of Viola was calculated as 24.416 mills by the Sedgwick County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 20, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Viola, 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 VIOLA:

The City of Viola shall levy a property tax rate exceeding the Revenue Neutral Rate of 24.416 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 20th day of September, 2021 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk