State of Kansas
City

2025

RECEIVED
OCT 0 1 2024
Sedgwick Co Clerk

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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			
Fund	**K.S.A.**				
General	12-101a	6	75,994	19,929	21.920
Debt Service	10-113				
Library	12-1220				
Special Highway		7	14,789		
Water-Sewer Utility		7	70,533		
Non-Budgeted Funds		8			
Totals		xxxxxxx	161,316	19,929	21.920
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			909,176
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	19.984
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
GBN, P.A.

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

Date Attested: 11-19-2024

County Clerk

CLERK OF SEDGWICK COUNTY KANSAS

Robert Friess
Larry Gregory
Ashley Ziglman
Timothy R. Tatro
Bobbi Pauley

Governing Body

City of Viola

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	18,169	3,521	102	0	0	41
Debt Service						
Library						
TOTAL	18,169	3,521	102	0	0	41

County Treas Motor Vehicle Estimate 3,521

County Treas Recreational Vehicle Estimate 102

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 41

Motor Vehicle Factor 0.19379

Recreational Vehicle Factor 0.00561

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00226

City of Viola 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
General	Capital Equipment Reserve	-	5,000	6,394	KSA 12-1,117
General	Capital Improvement	-	5,000	7,000	KSA 12-1,118
Water-Sewer Utility	Sewer Improvement Reserve	-	5,000	5,000	K.S.A. 12-631o
	Totals	0	15,000	18,394	
	Adjustments*				
	Adjusted Totals	0	15,000	18,394	

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

City of Viola

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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 #C20	11/1/11	3/1/32	2.59	450,000	197,110	3/1; 9/1	3/1; 9/1	5,597	23,666	4,980	24,283
Total Other					**197,110**			**5,597**	**23,666**	**4,980**	**24,283**
Total Indebtedness					**197,110**			**5,597**	**23,666**	**4,980**	**24,283**

City of Viola

2025

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 2024	Payments Due 2024	Payments Due 2025
				Totals	**0**	**0**	**0**

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

City of Viola 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	56,003	53,887	29,713
Receipts:			
Ad Valorem Tax	16,186	18,169	xxxxxxxxxxxxxxx
Delinquent Tax	655		
Motor Vehicle Tax	3,874	3,478	3,521
Recreational Vehicle Tax	113	132	102
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	26	47	41
Gross Earning (Intangible) Tax			0
State assessed	815	0	0
Compensating Use Tax	3,197	3,000	3,000
Local Sales Tax	15,674	16,000	15,750
Franchise Tax	5,307	5,000	5,000
Licenses and Permits	525	500	500
Building Rentals	0	100	100
Sale of Surplus Property	0	0	0
Reimbursed expenditures	731	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds	147	100	150
Neighborhood Revitalization Rebate			0
Miscellaneous	140	0	
Does miscellaneous exceed 10% of Total F			
Total Receipts	**47,390**	**46,526**	**28,164**
Resources Available:	**103,393**	**100,413**	**57,877**
Expenditures:			
Salaries and Wages	8,360	9,000	9,000
General Administration	7,881	5,500	5,500
Fire Protection	12,000	10,000	10,000
Street Lighting	2,345	4,200	3,000
Sewer Service	1,608	4,000	4,000
Parks	3,231	2,500	3,500
Permits and Fees	454	1,000	1,000
Community Building - Utilities and Maint	5,494	6,500	6,500
Insurance	8,133	8,000	8,500
Capital Outlay	0	10,000	10,000
Transfers to Capital Equipment Reserve Fu	0	5,000	6,394
Transfers to Capital Improvement Reserve	0	5,000	8,600
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**49,506**	**70,700**	**75,994**
Unencumbered Cash Balance Dec 31	53,887	29,713	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	74,850	79,983	75,994
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	75,994
		Tax Required	18,117
	Delinquent Comp Rate:	10.0%	1,812
		Amount of 2024 Ad Valorem Tax	**19,929**

No assurance is provided

City of Viola 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	16,926	18,779	9,799
Receipts:			
State of Kansas Gas Tax	3,070	3,470	3,460
County Transfers Gas	1,352	1,530	1,530
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,422**	**5,000**	**4,990**
Resources Available:	**21,348**	**23,779**	**14,789**
Expenditures:			
Street Repair and Maintenance	2,195	4,000	5,000
Utilities	374	500	600
Capital Outlay	0	9,480	9,189
Transfer to Capital Improvements Reserve Fund	0		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,569**	**13,980**	**14,789**
Unencumbered Cash Balance Dec 31	18,779	9,799	0
2023/2024/2025 Budget Authority Amount:	12,966	13,980	14,789

Adopted Budget **Water-Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	35,145	32,083	16,533
Receipts:			
Charges to Customers	53,654	53,000	54,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**53,654**	**53,000**	**54,000**
Resources Available:	**88,799**	**85,083**	**70,533**
Expenditures:			
Salaries and Wages	10,400	12,000	12,000
Water Purchases	25,163	26,000	27,000
Repairs and Maintenance	6,145	5,000	6,000
Trash Service	13,628	13,500	14,500
Other Contractual Services	754	4,000	4,000
State Water Protection Fees	354	300	300
Meter Deposit Refunds	29	250	250
Capital Outlay	0	2,500	1,483
Transfers to Sewer Improvement Reserve Fund	0	5,000	5,000
Cash Reserve (2025 column)			
Miscellaneous	243		
Does miscellaneous exceed 10% of Total Expenditu			
Total Expenditures	**56,716**	**68,550**	**70,533**
Unencumbered Cash Balance Dec 31	32,083	16,533	0
2023/2024/2025 Budget Authority Amount:	69,930	71,215	70,533

No assurance is provided

City of Viola

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

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	103,765	Cash Balance Jan 1		177,241
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	2,000					Sewer debt service fee	35,795			
Interest	3					Interest	308			
Total Receipts	2,003	Total Receipts	0	Total Receipts	0	Total Receipts	36,103	Total Receipts	0	38,106
Resources Available:	8,231	Resources Available:	63,748	Resources Available:	3,500	Resources Available:	139,868	Resources Available:	0	215,347
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	8,231	Cash Balance Dec 31	63,748	Cash Balance Dec 31	3,500	Cash Balance Dec 31	115,174	Cash Balance Dec 31	0	190,653 **
										190,653 **

** Note: These two block figures should agree.

No assurance is provided

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Viola

will meet on September 16, 2024 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, the amount of ad valorem tax and the Revenue Neutral Rate.

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

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	49,506	23.447	70,700	21.920	75,994	19,929	21.920
Debt Service							
Library							
Special Highway	2,569		13,980		14,789		
Water-Sewer Utility	56,716		68,550		70,533		
Non-Budgeted Funds	24,694						
Totals	133,485	23.447	153,230	21.920	161,316	19,929	21.920
						*Revenue Neutral Rate***	*19.984*
Less: Transfers	0		15,000		18,394		
Net Expenditure	133,485		138,230		142,922		
Total Tax Levied	18,169		18,169		xxxxxxxxxxxxxxxxx		
Assessed Valuation	774,887		828,876		909,176		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	235,050	216,324	197,110
Lease Purchase Principal	0	0	0
Total	235,050	216,324	197,110

*Tax rates are expressed in mills

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

Bobbi Pauly

City Official Title: City Clerk

PUBLIC NOTICE

First Published in TSnews August 1, 2024 (1t)

State of Kansas
City

2025

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

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	49,506	23.447	70,700	21.920	75,994	19,929	21.920
Debt Service							
Library							
Special Highway	2,569		13,980		14,789		
Water-Sewer Utility	56,716		68,550		70,535		
Non-Budgeted Funds	24,694						
Totals	133,485	23.447	153,230	21.920	161,316	19,929	21.920
						*Revenue Neutral Rate**	19.981
Less: Transfers	0		15,000		18,394		
Net Expenditure	133,485		138,230		142,922		
Total Tax Levied	18,169		18,169		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	774,887		828,876		909,176		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	235,050	216,324	197,110
Lease Purchase Principal	0	0	0
Total	235,050	216,324	197,110

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

Bobbi Pauly
City Official Title: City Clerk

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First
On the 1 Day of August, 2024
Second Publication was made
On the _____ Day of _____, 2024
Third Publication was made
On the _____ Day of _____, 2024

Total Publication Fee $ 165.37

Kayla Ransel

Subscribed and sworn to before me this

2 Day of August, 2024

Melissa Olthoff

Notary Public

My Commission expires on 5/23/28

NOTARY PUBLIC - State of Kansas
MELISSA OLTHOFF
MY APPT. EXPIRES 5/23/28

Resolution No. 091624

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 the City of Viola was calculated as 19.984 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 16, 2024 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 19.984 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 16th day of September, 2024 and SIGNED by the Mayor.

Mayor
Attested:

Bobbi Pauly, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Viola To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 16, 2024

Resolution No. 091624

Governing Body Member	Yes	No	No Vote
Mayor Robert Friess	X		
Council Member Larry Gregory	X		
Council Member Loretta Donham			X (absent)
Council Member Bobbi Pauly	X		
Council Member Tim Taton	X		
Council Member Ashley Zoglmann	X		
TOTAL			

Certified:

Bobbi Pauly

Bobbi Pauly, City Clerk