State of Kansas
City

2026

CERTIFICATE

To the Clerk of Sedgwick, 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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	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	75,552	20,707	21.918
Debt Service	10-113				
Library	12-1220				
Special Highway		7	15,202		
Water-Sewer Utility		7	70,994		
Non-Budgeted Funds		8			
Totals		xxxxxxx	161,748	20,707	21.918
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			944,747
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	21.096
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: Nov 3 2025

County Clerk

Governing Body

Bob Zinn MAYOR
Bobbi Jo Daily Clerk-Council
Ashley Taylor Council
City Treasurer-Council

RECEIVED
SEP 24 2025
Sedgwick Co. Clerk

City of Viola

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	19,929	2,770	79	0	0	41
Debt Service						
Library						
TOTAL	19,929	2,770	79	0	0	41

County Treas Motor Vehicle Estimate 2,770

County Treas Recreational Vehicle Estimate 79

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 41

Motor Vehicle Factor 0.13899

Recreational Vehicle Factor 0.00396

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00206

City of Viola 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Capital Equipment Reserve	-	6,394	6,000	KSA 12-1,117
General	Capital Improvement	-	8,600	6,352	KSA 12-1,118
Water-Sewer Utility	Sewer Improvement Reserve	-	5,000	5,000	K.S.A. 12-631o
	Totals	0	19,994	17,352	
	Adjustments*				
	Adjusted Totals	0	19,994	17,352	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Viola

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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	177,395	3/1; 9/1	3/1; 9/1	4,980	24,283	4,347	24,916
Total Other					**177,395**			**4,980**	**24,283**	**4,347**	**24,916**
Total Indebtedness					**177,395**			**4,980**	**24,283**	**4,347**	**24,916**

City of Viola

2026

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 2025	Payments Due 2025	Payments Due 2026
NONE							
				Totals	0	0	0

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

City of Viola 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	53,887	56,318	28,417
Receipts:			
Ad Valorem Tax	17,544	19,929	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	625		
Motor Vehicle Tax	3,408	3,521	2,770
Recreational Vehicle Tax	132	102	79
16/20M Vehicle Tax		0	0
Commercial Vehicle Tax		0	0
Watercraft Tax	47	41	41
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor			
Compensating Use Tax	3,320	3,000	3,000
Local Sales Tax	15,027	15,750	15,000
Franchise Tax	5,100	5,000	5,000
Licenses		500	500
Building Permits	500	100	100
State of Kansas			
Transfer from Capital Improvement			
In Lieu of Tax (IRB)			
Interest on Idle Funds	744	150	500
Neighborhood Revitalization Rebate			0
Miscellaneous	1,346		424
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**47,793**	**48,093**	**27,414**
Resources Available:	**101,680**	**104,411**	**55,831**
Expenditures:			
Salaries & Wages	7,800	9,000	9,000
General Administration	7,161	5,500	7,200
Fire Protection	8,991	10,000	10,000
Street Lighting	2,568	3,000	3,000
Sewer Service	2,299	4,000	4,000
Parks	2,320	3,500	3,500
Permits and Fees	90	1,000	1,000
Community Building-Utilities and Maintenance	5,739	6,500	6,500
Insurance	8,394	8,500	9,000
Capital Outlay	0	10,000	10,000
Transfers to Capital Equipment Reserve	0	6,394	6,000
Transfers to Capital Improvement Reserve	0	8,600	6,352
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**45,362**	**75,994**	**75,552**
Unencumbered Cash Balance Dec 31	56,318	28,417	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	79,783	75,994	75,552
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	75,552
		Tax Required	19,721
	Delinquent Comp Rate:	5.0%	986
		Amount of 2025 Ad Valorem Tax	**20,707**

No assurance is provided

City of Viola 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,779	19,971	10,192
Receipts:			
State of Kansas Gas Tax	3,030	3,480	3,480
County Transfers Gas	1,530	1,530	1,530
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,560**	**5,010**	**5,010**
Resources Available:	**23,339**	**24,981**	**15,202**
Expenditures:			
Street Repair and Maintenance	3,368	5,000	5,000
Utilities		600	600
Capital Outlay		9,189	9,602
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,368**	**14,789**	**15,202**
Unencumbered Cash Balance Dec 31	19,971	10,192	0
2024/2025/2026 Budget Authority Amount:	13,980	14,789	15,202

Adopted Budget **Water-Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	32,083	30,027	13,494
Receipts:			
Charges to Customers	56,176	54,000	57,000
Interest on Idle Funds	708		500
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**56,884**	**54,000**	**57,500**
Resources Available:	**88,967**	**84,027**	**70,994**
Expenditures:			
Salaries and Wages	11,400	12,000	12,000
Water Purchases	25,366	27,000	27,000
Repairs and Maintenance	5,849	6,000	6,000
Trash Service	14,310	14,500	15,000
Other Contractual Services	1,013	4,000	4,000
State Water Protection Fees	203	300	300
Meter Deposit Refunds	0	250	100
Capital Outlay	0	1,483	1,594
Transfers to Sewer Improvement Reserve Fund	0	5,000	5,000
Cash Reserve (2026 column)			
Miscellaneous	799		
Does miscellaneous exceed 10% of Total Expendit			
Total Expenditures	**58,940**	**70,533**	**70,994**
Unencumbered Cash Balance Dec 31	30,027	13,494	0
2024/2025/2026 Budget Authority Amount:	71,215	70,533	70,994

No assurance is provided

City of Viola

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

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	8,231	Cash Balance Jan 1	63,748	Cash Balance Jan 1	3,500	Cash Balance Jan 1	103,765	Cash Balance Jan 1		179,244
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations						Sewer debt service fee	33,720			
Interest	3					Interest	708			
Total Receipts	3	Total Receipts	0	Total Receipts	0	Total Receipts	34,428	Total Receipts	0	34,431
Resources Available:	8,234	Resources Available:	63,748	Resources Available:	3,500	Resources Available:	138,193	Resources Available:	0	213,675
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	8,234	Cash Balance Dec 31	63,748	Cash Balance Dec 31	3,500	Cash Balance Dec 31	113,499	Cash Balance Dec 31	0	188,981 **
										188,981 **

** Note: These two block figures should agree.

No assurance is provided

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Viola
will meet on September 15, 2025 at 7:00 PM at the Viola Community Hall, 100 N Grice Viola, KS 67149 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 Community Hall, 100 N Grice Viola, KS 67149 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	45,362	21.920	75,994	21.920	75,552	20,707	21.920
Debt Service							
Library							
Special Highway	3,368		14,789		15,202		
Water-Sewer Utility	58,940		70,533		70,994		
Non-Budgeted Funds	24,694						
Totals	132,364	21.920	161,316	21.920	161,748	20,707	21.920
						*Revenue Neutral Rate***	*21.096*
Less: Transfers	0		19,994		17,352		
Net Expenditure	132,364		141,322		144,396		
Total Tax Levied	18,169		19,929		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	828,876		909,176		944,678		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	216,324	197,110	177,395
Lease Purchase Principal	0	0	0
Total	216,324	197,110	177,395

*Tax rates are expressed in mills

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

Bobbi Pauly
City Official Title: City Clerk

Affidavit of Publication

Kayla Hope Rausch
Of lawful age being duly sworn upon oath
That she is the lawful billing clerk/asst

Times-Sentinel Newspapers, LL
State of Kansas

A weekly newspaper printed in the state of
And published in and of general circulation in
County, with a general paid circulation on a
Basis in Sedgwick County of Kansas, and th
Newspaper is not a trade, religious, or frat
Publication. That said newspaper has been pu
At least weekly 50 times a year, has been so p
Continuously and uninterruptedly in said county
For a period of more than five years prior to
Publication of said notice and has been admitt
Post Office of Cheney, Kansas, in Sedgwick Co
Second class matter. That the attached is a tr
Thereof and was published on the following da
Regular and entire Issue of said newspap

First Publication was made
On the 4 Day of Sept, 2025
Second Publication was made
On the _____ Day of _____, 2025
Third Publication was made
On the _____ Day of _____, 2025

Total Publication Fee $ 169.31

Kayla Rausch

Subscribed and sworn to before me this
8 Day of Sept, 2025

Melissa Olthoff

Notary Public

My Commission expires on 5/23/28

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

PUBLIC NOTICE

First Published in TSnews September 4, 2025 (1t)

State of Kansas
City

2026

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City of Viola
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Debt Service							
Library							
Special Highway	3,368		14,789		15,202		
Water-Sewer Utility	58,940		70,533		70,994		
Non-Budgeted Funds	24,694						
Totals	132,364	21.920	161,316	21.920	161,748	20,707	21.920
						*Revenue Neutral Rate***	*21.096*
Less: Transfers	0		19,994		17,352		
Net Expenditure	132,364		141,322		144,396		
Total Tax Levied	18,169		19,929		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	828,876		909,176		944,678		

Outstanding Indebtedness, January 1.	2023	2024	2025
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Revenue Bonds	0	0	0
Other	216,324	197,110	177,395
Lease Purchase Principal	0	0	0
Total	216,324	197,110	177,395

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

Bobbi Pauly
City Official Title: City Clerk

Resolution No. 2025-6

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 21.096 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 15, 2025 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 21.096 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 15th day of September, 2025 and SIGNED by the Mayor.

Robert Friess, Mayor
Attested:

Bobbi Pauly, Viola City Clerk

SEAL
VIOLA, KANSAS

RECEIVED
SEP 24 2025
Sedgwick Co. 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 15, 2025
Resolution No. 2025-6

Governing Body Member	Yes	No	No Vote
Rob Friess Rob Friess MAYOR	✓		
Ashley Zolmann Ashley Zolmann Council	✓		
Loretta Donham Loretta Donham Council	✓		
Tim Taton Council - Treasurer	✓		
Bobbi Pauly Bobbi Pauly Clerk Council	✓		
Larry Gregory ABSENT			✓
TOTAL			

Certified:
Bobbi Pauly
Bobbi Pauly
Viola City Clerk

RECEIVED
SEP 24 2025
Sedgwick Co. Clerk