

**2015  
Annual Budget**

**City of  
Bel Aire**

**Adopted by the Governing Body  
August 19, 2014**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Bel Aire**

**Kansas**

For the Fiscal Year Beginning

**January 1, 2014**

Executive Director



# Mission Statement

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The mission of the City of Bel Aire staff is to work together cooperatively and efficiently for and with all citizens to provide a safe, clean, and attractive community that includes full and open access to basic services, educational programs, and recreational facilities that enhance the excellent quality of life for residents, potential residents and visitors.





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# City Officials

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## Governing Body



**Mayor David Austin**  
daustin@belaireks.gov

## Council Members



**Peggy  
O'Donnell**  
Podonnell@  
belaireks.gov



**Ken  
Lee**  
Klee@  
belaireks.gov



**Dr. Ramona  
Becker**  
Rbecker@  
belaireks.gov



**Guy  
MacDonald**  
Gmacdonald@  
belaireks.gov



**Betty  
Martine**  
Bmartine@  
belaireks.gov

## Management Team

**Ty Lasher, City Manager**

**Alison Brown, City Attorney**

**Michelle Meyer, Assistant City Manager/Finance Director**

**Jamie Hayes, City Clerk/Utility Clerk**

**Keith Price, Building Inspector**

**Dave Leiker, Parks Director/Assistant Public Works Director**

**Darrell Atteberry, Chief of Police**

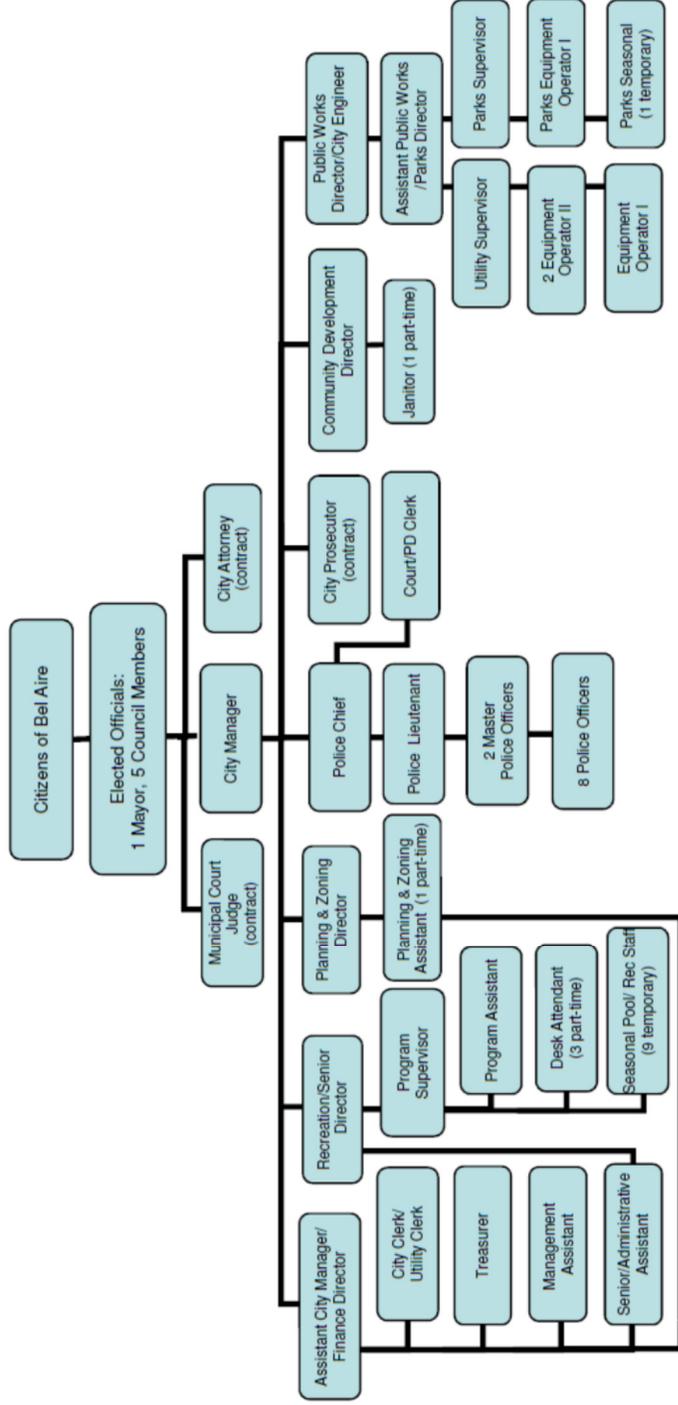
**Brian Hayes, Recreation Director/Senior Director**

**Rick Rekoske, Community Development Director**

**Garrett Glaser, City Engineer/Public Works Director**



# Organizational Chart



POSITION SUMMARY (not including elected or Contractual/Seasonal positions)					
	2011	2012	2013	2014	2015
FULL-TIME	34	27	28	28	32
PART-TIME	7	4	3	4	5
Total FTE	37.5	29	29.5	30	34.5

Please see Department pages for descriptions of changes in staffing levels





# Executive Summary

November 18, 2014

Honorable Mayor David Austin

City Council Members:

Peggy O'Donnell

Ken Lee

Dr. Ramona Becker

Guy MacDonald

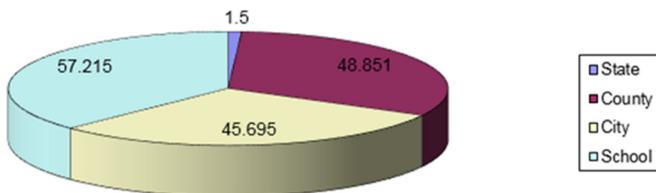
Betty Martine

Dear Governing Body,

It is my pleasure to present this 2015 budget document to you and the citizens of Bel Aire, as adopted by the Bel Aire City Council on August 19, 2014. Thanks to the hard work of past governing bodies, City staff and continued fiscal conservatism by the current Council and City staff, the City has drastically changed its financial condition. The 2015 budget holds the property tax mill levy flat, covers all debt service payments, replaces a few capital items and ensures basic services are being provided. The City will continue to face financial challenges in years to come while meeting the growing demands of a larger city and ensuring all debt payments are covered. However, the City is on the right track and has truly changed the horizon.

The 2015 adopted budget includes a property tax rate of 45.695 mills. The total tax burden for all taxing jurisdictions for Bel Aire residents will be 149.9438 mills pending any changes from other taxing jurisdictions. Each mill costs a homeowner \$11.50 per \$100,000 of value of their home. Based on a total tax rate of 149.9438 mills, a homeowner with a home valued at \$150,000 would pay total annual property taxes of \$2,586; \$788 of this amount goes to the City of Bel Aire. This equates to under \$66 per month that the City receives.

Taxes by Jurisdiction (Shown in Mills)



<b>Home Valuation</b>	<b>\$ 150,000</b>
Assessed Rate	x 11.5%
Assessed Value	\$ 17,250
Mill Levy	x149.9438
<b>Total Tax</b>	<b>\$ 2,586</b>
City's Portion	\$ 788



# Executive Summary

## Budget Focus

Maintaining service delivery levels without a mill levy increase was the main focus area of the 2015 budget. Staffing and departmental budget amounts for 2015 remain comparatively level with the 2014 budget. City staff continue to use the stresses of the current economic situation to re-evaluate services and the ways in which they are provided. The adopted 2015 budget continues to provide high levels of service by controlling costs through increased efficiency and additional organizational restructuring.

The greatest budgetary concern for the City continues to be the outstanding debt obligations for land the City purchased in 2004. The Certificates of Participation that originally financed the land were refinanced in April 2010 through a \$19.315 million Public Building Commission (PBC) bond. Interest payments on the land debt began in November 2011. For 2015, the interest payment is budgeted at \$1.26 million. Scheduled principal repayment begins in 2020. The debt service payments are budgeted as a transfer from the General Fund Land Department to the Public Building Commission fund. The City made \$900,000 in principal prepayments in 2014 as a result of industrial land sales; this, combined with a principal prepayment of \$75,000 in 2013 has lowered the annual interest payment by \$50,000. Additional industrial land sales are expected in 2015 and all revenues will be sent directly to principal prepayment to continue lowering the annual interest burden.

## General Fund

Bel Aire's primary revenue sources in the General Fund are property and sales taxes. Property taxes represent 61 percent of all tax revenues and 39 percent of overall revenues in the General Fund. Sales tax, which is the City's share of a 1 percent County-wide tax, accounts for 30 percent of all tax revenues and 19 percent of overall revenues. Total new General Fund revenues for 2015 are projected at \$5,420,745. The beginning budgeted cash balance of \$843,370 can be added to the new revenues to give an overall 2015 revenue budget of \$6,264,115. Assessed property tax valuation increased over 2.38% from \$44,286,201 for 2014 to \$45,344,020 for 2015. Actual sales tax revenues for 2013 were higher than anticipated despite economic conditions, totaling \$1,008,037. 2014 sales tax revenues were budgeted at \$957,000 and are on track to exceed that amount by the end of the year. Projections for 2015 are forecasted at \$1,028,000. Other sources of General Fund revenue include franchise fees, fines and fees, permits and licenses, recreation program fees and grant funding.

The debt payments, taxes, special assessments and other costs associated with the land the City owns along with other Public Building Commission (PBC) debt payments for City Hall and the Central Park Pool total almost \$2.5 million. This means 40 percent of the total revenue for 2015 will be devoted to covering these costs. Another 14 percent is budgeted as a transfer out to the PBC fund if necessary or if a principal prepayment is possible. The remaining 46 percent of revenue is devoted to funding all other General Fund operating costs to reflect the priorities of the community and ensure basic services are provided.





# Executive Summary

## Other Funds

In addition to the General Fund, Bel Aire maintains other funds which must be budgeted for each year. Proprietary funds include Water and Waste Water, and special funds include Special Highway Fund, Employee Benefit Fund and the Bond & Interest Fund. Non-budgeted special funds for Capital Improvement Reserve, Equipment Reserve, Capital Projects and Trustee funds (Public Building Commission) are also maintained.

Water and Waste Water Fund revenues consist almost entirely of charges for water and waste water services. The Special Highway Fund revenues are derived from State and County Highway fuel taxes. The total tax revenue for 2015 is projected to be \$257,340. The largest expense is street repair, but the limited budget does not allow for much infrastructure improvement. For 2015, the City will spend down some of the cash balance in the fund to allow for additional street repairs and debt service payments.

Revenues in the Bond & Interest Fund are primarily made up of special assessments levied upon beneficiary property owners for infrastructure improvements. The City of Bel Aire, as a property owner, paid \$532,074 in special assessments in 2013. The 2015 expenditure budget includes \$610,000 in special assessments.

Through 2014, the Employee Benefit Fund was the City’s only other dedicated mill levy fund outside of the General Fund. This fund will be closed out early in 2015 and the mill levy previously designated for this fund will go into the General Fund. All payroll related expenses the City is responsible for such as retirement (KPERs), workers compensation and health insurance will now be paid directly from the same fund that each employee is paid from. This will allow the City to truly track the cost of each employee. The closure of this fund resulted in increased budget amounts for personnel throughout the General Fund.

Budgeted Fund	2015 Expenditure Budget	2015 Ad Valorem Tax
General	\$6,264,115	\$2,071,995
Water	2,088,240	-
Sewer	1,733,817	-
Streets	330,433	-
Employee Benefits	704,746	-
Bond & Interest	2,255,000	-
<b>TOTAL</b>	<b>\$13,376,351</b>	<b>\$2,071,995</b>





# Executive Summary

Municipal budgets are key documents utilized to meet the goals and objectives of a community. The allocation of resources is a very important policy statement as taxes and fees affect every citizen living within our boundaries. Voters entrust their elected officials to oversee these resources while meeting their needs as a community. The 2015 budget that was adopted on August 19th, 2014 totals \$13,376,351 for all funds. The 2015 budget process focused on maintaining service delivery levels without a mill levy increase, ensuring all mandatory debt payments and other land-related expenses were adequately funded while identifying capital improvement and equipment needs. The City's fiscal year is the calendar year.

It is imperative that we be transparent with our resources and give citizens numerous opportunities for input in the budget. I sincerely believe we, as an organization, take this very seriously and accomplish these goals.

I would also like to recognize the Assistant City Manager/Director of Finance as well as the Department Heads for not only their time and effort spent on preparing the annual budget but also for their dedication to the services their departments provide while continually looking for opportunities to reduce expenses through improved efficiencies. Last, but not least, I would like to thank all the City employees for their hard work and dedication to Bel Aire. As always, I am available for any questions you may have regarding the adopted budget.

Sincerely,

Ty Lasher  
City Manager



### Demographics

The City of Bel Aire is a city of the second class, incorporated November 26, 1980. Originally an improvement district close to Wichita, Bel Aire has grown into a prosperous and modern community located in the northeastern portion of the Wichita Metropolitan Area in Sedgwick County, Kansas. The small-town feel coupled with its convenient location to the amenities of Wichita make Bel Aire a desirable community for residents of all ages. Bel Aire's corporate City limits contain approximately 6.83 square miles of property ranging from residential to light manufacturing. Bel Aire is one of the fastest growing communities in the Wichita metropolitan area.

### Population Trend

	<u>Population</u>	<u>Increase</u>
2013 U.S Census Estimate	6,916	2.1%
2010 Census	6,769	16.0%
2000 Census	5,836	57.9%
1990 Census	3,695	--

According to 2013 Census estimates (the most recent available), Bel Aire's population is 6,916; an 18 percent increase since the 2000 Census was conducted. This exceeds the US population average growth rate of 9.7 percent for the same time period. The median age of Bel Aire residents is 36 years. Approximately 28 percent of the residents are under the age of 18. Those aged 65 and older represent 12 percent of the population. There are 2,568 housing units in Bel Aire, and 97.6 percent are occupied. This compares favorably with the US average of 88.6 percent occupancy.

In 2014 a study from NerdWallet, a consumer advocacy site, listed Bel Aire as the 4th Best place for homeownership in Kansas. The study was based on affordability, population, growth and homeownership rates.

In 2012, Coldwell Banker Real Estate, LLC ranked Bel Aire among the top 10 Kansas suburbs. As reported in the Wichita Business Journal, Bel Aire ranked number 7 and was the only city in the Wichita metropolitan area to make the list. The six cities that topped Bel Aire were all located in areas near the Kansas City metropolitan area. The rankings were based on access to amenities, proximity to good schools, average commute times and community safety.

### Cost of Living

According to City-data.com, the cost of living in Bel Aire is 16 percent lower than the US average. The Cost of Living Index measures the cost to purchase standard goods and services including groceries, housing, utilities, transportation, health care and other goods, and compares those costs to the national average score of 100. Low cost of living index and high median household income means Bel Aire residents enjoy a high quality of life for a lower cost.

## **Quality of Life**

Bel Aire offers a safe, friendly environment for families. Both property and violent crime rates for the City are far below the State and Wichita Metro Area averages. Bel Aire's poverty rate is under 2 percent.

## **Education**

Bel Aire is served by both Wichita Public Schools (USD 259) and Circle school district (USD 375). Two private schools, Sunrise Christian Academy and Resurrection Catholic School, also serve the Bel Aire area. In 2012, Wichita Public Schools opened two new schools within the boundaries of the City of Bel Aire. Isely Magnet Elementary School serves grades K-5 and is a neighborhood magnet open to all Bel Aire residents. Northeast Magnet High School serves grades 9-12 as a traditional magnet high school where admission is obtained only through an application process; 25% of the enrollment slots are reserved for Bel Aire residents.

Post-secondary education is available to City residents at Wichita State University, Friends University, Newman University, University of Kansas School of Medicine and the Wichita Area Vocational-Technical School, all located in the City of Wichita.

## **Transportation**

The City is located south of US Highway 254, east of I-35 (the Kansas Turnpike) and north of the K-96 expressway. Colonel James Jabara Airport, located just outside the City, is a public general aviation airport used for private and charter flights. Wichita Mid-Continent Airport, located approximately 20 minutes outside the City, offers commuter and cargo flights.

## **Health Care Facilities**

Medical services are available to City residents at HCA Wesley Medical Center, Via Christi-Riverside Regional Medical Center, Via Christi-St. Joseph Regional Medical Center and Via Christi-St. Francis Regional Medical Center. Specialized medical services are available at Kansas Heart Hospital, Kansas Spine Hospital, Children's Mercy Hospital by Wesley, and Galicia Heart Hospital. All of these facilities are within 30 miles of the City. Sedgwick County provides emergency medical services to the City.

## **Recreational and Cultural Activities**

Sedgwick County offers a wide variety of cultural and entertainment options to City residents, including: Botanica – The Wichita Gardens; Wurlitzer Organ Pops Concerts; Metropolitan Ballet Company; Wichita Community Theater; Wichita Children's Theater; Music Theater of Wichita; Mid-America Dance Theater, Inc.; Wichita Symphony and Choral Society; Wichita Art Association Galleries; Lake Afton Public Observatory; Wichita Art Museum; Whittier Fine Arts Gallery; Mid America All Indian Center Museum; and Exploration Place. Some of the major cultural events held annually in the area are: Kansas Junior Livestock Show; Wichita Jazz Festival; Renaissance Fair; Wichita River Festival; Victorian Garden Festival; National Baseball Congress Tournament; Lake Afton Grand Prix; Wichita Arts Festival; and the Sedgwick County Fair.

In addition to the recreational and cultural facilities offered above, Sedgwick County operates the Intrust Bank Arena, the Sedgwick County Zoo and Botanical Gardens, Lake Afton Park, and the Sedgwick County Park. The Intrust Bank Arena is a multi-purpose facility hosting nationally recognized musical entertainers, circuses, rodeos, the Wichita Thunder professional hockey team and a wide variety of other entertainment events.



# Budget Process

Each August, the City Council adopts an annual budget which serves as the primary policy document for City operations over the course of the following year. The scarcity of resources and stewardship of public funds makes the budget process vital to government operations. In addition to the input of citizens, Council members and staff, the annual budget is created in an environment governed by State law, Generally Accepted Accounting Principles (GAAP) and City policy.

## State Statutes

Statutes of the State of Kansas govern the operating budget process. Three primary statutes must be observed in the annual budget process: the Budget Law, the Cash Basis Law and the Debt Limit Law.

Basics of the municipal budgeting process are outlined in the Budget Law—KSA 79-2925, et seq. Specifically, those statutes require that cities:

- Prepare annual, itemized budgets.
- Present the budget no later than August 1.
- Do not budget contingency amounts greater than 10 percent of budgeted expenditures.
- Do not budget fund balances (for applicable funds) of more than 5 percent of expenditures.
- Provide notice of a public hearing no less than 10 days prior to the hearing.
- Provide the adopted budget to the County Clerk by August 25th.

The State's Cash Basis Law is outlined in K.S.A. 10-1101 et seq. which includes the following:

- No city can create an indebtedness greater than the funds in the city's treasury.
- A city can issue "no fund warrants" by a resolution of the governing body declaring an extraordinary emergency.

The Debt Limit Law is contained in K.S.A. 10-308 et seq. These statutes limit the total debt of a city to no more than 30 percent of the assessed valuation of the city.

## Basis of Accounting

Kansas legally requires a modified, accrual basis of accounting. In the Modified Accrual basis, revenues are not recognized until received and are available to use for expenditures. Expenditures are recognized when the a liability is incurred. Modified Accrual basis differs from a Cash Basis system where transactions are recorded only when monies change hands.

The Modified Accrual method is similar to the registry of a check book, where transactions are recorded when checks are written, whether they are immediately cashed or not. Incoming revenues are only recorded when they are received and available for expenditures. This approach prevents the City from overspending resources. The basis of budgeting is the same as the basis of accounting used in the City's audited financial statements.

## Budgetary Controls

Budgets for local governments are a plan for spending, but spending is legally limited to approved amounts. The City cannot spend more than is budgeted for each fund. If more is needed, a budget adjustment, or amendment, must be approved. A budget amendment must be approved through the same steps as the original budget adoption.





# Budget Calendar

## Budget Calendar

Budget preparation is a continuous process. Budgets are adopted in the middle of one calendar year for implementation in the next year. Formal discussions about the budget begin no later than March of each year and conclude with the adoption of the budget in August.

2015 Budget Calendar	
March-April	City Manager and Finance Director discuss budget priorities and outlook
May	Citizen input is solicited on the City's website and the Bel Aire Breeze
May-June	Finance Director and Department Heads discuss budget needs for 2015
July 8th	City Council Workshop; staff present 2015 budget outlook calling for no mill levy increase
July 15th	City Council approves the budget, sets the public hearing and authorizes publication
August 5th	Public Hearing at the City Council Meeting
August 12th	City Council Workshop; discuss final adjustments to the budget
August 19th	City Council adopts the 2015 budget
August 21st	Certification forms for 2015 budget are filed with the Sedgwick County Clerk

## Financial Policies

### Fund Balance/Operating Reserves

Fund balance is the amount of unencumbered cash that ensures services can be provided for a short time, even if commitments exceed revenues. City operating practice seeks to provide a fund balance of at least 90 days of operational expenses in the General Fund. Additional fund balances for propriety funds are governed by debt covenants.

### Cash Management

The City pursues a cash management and investment policy to ensure proper liquidity, the safety of City resources and return on investment when possible.

### Debt Financing

The City uses debt financing for one-time capital improvement projects and unusual equipment purchases. The City traditionally uses Temporary Notes and General Obligation Bonds to finance the development of infrastructure and levies special assessments against beneficiary properties to be paid over the lifespan of the project.

### Capital Expenditures

A capital expenditure is a significant physical acquisition, construction, replacement or improvement that has a useful life of 10 years or more. These are funded through the operating budgets when possible.

### Balanced Budget

The City of Bel Aire adheres to a State law which requires all local governments operate with a balanced budget for funds that levy a tax. A balanced budget is defined as a budget in which projected revenues and available un-





# All Funds Summary

The City of Bel Aire must adopt a budget in accordance with Kansas Statutes that shows a balanced budget where budgeted revenues and budgeted expenditures are equal in Funds that receive tax revenue. However, there is a difference between budgeted expenditures and projected (operational) expenditures in those Funds. Although the budgeted expenditures set the City's legal spending authority, unless absolutely necessary the City will not exhaust all of that budget authority and will have a carry over in those Funds.

## Legally Adopted Budget

	<b>FUND BALANCE</b>	<b>2015</b>	<b>2015</b>	<b>FUND BALANCE</b>
<b>FUND</b>	<b>January 1, 2015</b>	<b>New Revenues</b>	<b>Expenditures</b>	<b>December 31, 2015</b>
GENERAL FUND	\$843,370	\$5,420,744	\$6,264,115	-
WATER FUND	377,189	2,241,689	2,088,240	153,449
SEWER FUND	377,163	2,025,663	1,733,817	291,846
SPECIAL HIGHWAY FUND	155,724	413,064	330,433	82,631
EMPLOYEE BENEFITS	704,746	-	704,746	-
BOND & INTEREST	162,819	-	2,255,000	44,320
<b>TOTAL</b>	<b>\$2,621,011</b>	<b>\$10,101,160</b>	<b>\$13,376,351</b>	<b>\$572,246</b>

## Operational Budget

	<b>FUND BALANCE</b>	<b>2015</b>	<b>2015</b>	<b>FUND BALANCE</b>
<b>FUND</b>	<b>January 1, 2015</b>	<b>New Revenues</b>	<b>Expenditures</b>	<b>December 31, 2015</b>
GENERAL FUND	\$1,729,863	\$5,420,744	\$5,074,115	\$2,076,492
WATER FUND	377,189	2,241,689	2,088,240	153,449
SEWER FUND	377,163	2,025,663	1,733,817	291,846
SPECIAL HIGHWAY FUND	155,724	413,064	330,433	82,631
EMPLOYEE BENEFITS	704,746	-	704,746	-
BOND & INTEREST	162,819	-	2,255,000	44,320
<b>TOTAL</b>	<b>\$3,507,504</b>	<b>\$10,101,160</b>	<b>\$12,186,351</b>	<b>\$2,648,738</b>





# All Funds Summary

## Summary of Historical Revenues by Budgeted Fund

REVENUE	2012	2013	2014	2015
BUDGET	ACTUAL	ACTUAL	ADOPTED	ADOPTED
GENERAL FUND*	\$4,344,556	\$4,499,287	\$4,115,858	\$6,264,115
WATER FUND	1,975,775	2,111,894	2,263,851	2,241,689
SEWER FUND	1,759,162	2,041,915	2,025,605	2,025,663
SPECIAL HIGHWAY FUND	521,903	535,326	407,112	413,064
EMPLOYEE BENEFITS*	856,486	1,091,178	804,010	704,746
BOND & INTEREST	2,335,752	2,617,448	2,555,490	2,299,320
<b>TOTAL REVENUE</b>	<b>\$11,793,634</b>	<b>\$12,897,048</b>	<b>\$12,171,926</b>	<b>\$13,948,597</b>

\*Between 2012-2015, mill levy amount devoted to Employee Benefits has been reduced while the General Fund mill levy amount has increased, even though overall City mill levy has not increased during this time. Employee Benefit Fund will be closed out in 2015 and all mills will be received in the General Fund.

## Summary of Historical Expenditures by Budgeted Fund

EXPENDITURE	2012	2013	2014	2015
BUDGET	ACTUAL	ACTUAL	ADOPTED	ADOPTED
GENERAL FUND	\$3,417,827	\$4,250,248	\$5,698,567	\$6,264,115
WATER FUND	1,618,941	1,714,923	1,886,882	2,088,240
SEWER FUND	1,317,946	1,565,084	1,648,442	1,733,817
SPECIAL HIGHWAY FUND	236,628	379,845	352,758	330,433
EMPLOYEE BENEFITS	386,009	385,033	804,010	704,746
BOND & INTEREST	1,966,850	2,325,303	2,300,000	2,255,000
<b>TOTAL EXPENDITURES</b>	<b>\$8,944,201</b>	<b>\$10,620,436</b>	<b>\$12,690,659</b>	<b>\$13,376,351</b>

REVENUE BY TYPE	2015
FOR BUDGETED FUNDS	ADOPTED
FUND BALANCE	\$2,621,011
PROPERTY TAX	2,099,138
WATER UTILITY INCOME	1,864,500
WASTE WATER UTILITY INCOME	1,648,500
SPECIAL ASSESSMENTS	1,427,752
INTERFUND TRANSFERS	1,413,495
COUNTY SALES TAX	1,028,000
FRANCHISE FEES	527,000
OTHER TAXES	311,391
LAND SALES	280,000
FUEL TAXES	257,340
PERMITS & LICENSES	159,700
FINES & FEES	141,700
RECREATION	67,700
OTHER INCOME	53,220
POOL	27,150
GRANTS	21,000
<b>TOTAL REVENUE</b>	<b>\$13,948,597</b>

EXPENDITURE BY TYPE	2015
FOR BUDGETED FUNDS	ADOPTED
TRANSFER TO PBC TRUSTEE FUND	\$2,426,662
PERSONNEL	2,329,550
GO BOND DEBT SERVICE	2,255,000
UTILITY DEBT SERVICE	1,342,121
WATER PURCHASED	814,000
CONTRACTUAL	763,900
TRANSFER TO BOND & INTEREST	708,749
TRANSFER TO GENERAL	704,746
SPECIAL ASSESSMENTS & TAXES	650,000
COMMODITIES	450,950
WASTE WATER TREATMENT	425,000
CAPITAL OUTLAY	195,673
TRANSFER TO CAPITAL IMPR.	150,000
TRANSFER TO EQUIPMENT RES.	100,000
STREET REPAIR & IMPROVEMENT	60,000
<b>TOTAL EXPENDITURES</b>	<b>\$13,376,351</b>



# GENERAL FUND





# General Fund: Revenue

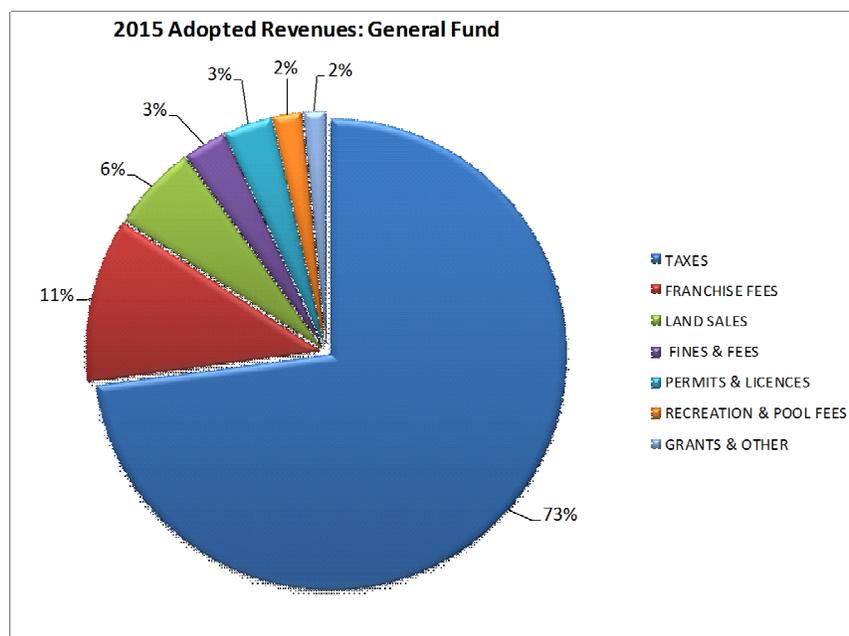
Revenues for the City of Bel Aire can be divided into nine categories: Taxes, Franchise Fees, Fines & Fees, Permits & Licenses, Recreation Fees, Pool Fees, Grants, Land Sales and Other Income. Revenue projections are based on historical trends as well as anticipated future changes.

Bel Aire's primary revenue sources are property taxes and sales taxes which are projected to total \$3,127,138 or 58 percent of new General Fund revenues for 2015. Property taxes represent 61 percent of all tax revenues and 39 percent of overall new revenues in the General Fund. Sales tax accounts for 30 percent of all tax revenues and 19 percent of overall new revenues. Total new General Fund revenues for 2015 are projected at \$5,420,745. The 2015 beginning fund balance is budgeted at \$843,370.

Assessed property tax valuation increased 2.38% from \$44,286,201 for 2014 to \$45,344,020 for 2015. Actual sales tax revenues for 2013 were higher than anticipated despite economic conditions, totaling slightly over \$1 million. 2014 sales tax revenues were budgeted for \$957,000 and are on track to exceed that amount by the end of the year. Projections for 2015 are forecasted at \$1,028,000.

As in 2012 through 2014, residential land sale revenue of \$280,000 is budgeted for 2015. Industrial land sales will continue to be sent directly to principal repayment and are not included in the revenue budget. Residential land sales for 2013 totaled \$377,340 and the first ten months of 2014 have resulted in \$161,000 in sales. Franchise Fees are paid by cable, phone, gas and electric utilities for the right to use public rights-of-way and infrastructure to provide service in the City. Fines & Fees are a direct result of violations of municipal ordinances and court process. In addition to the basic court fines, several fees are charged to violators.

Revenue categories as a percent of revenues are presented below. A detailed list of all revenue line items is presented on pages 19 and 20.





# Line Item Budget: General Fund Revenue

	2012	2013	2014	2015
	ACTUAL	ACTUAL	ADOPTED	ADOPTED
AD VALOREM TAX	\$1,595,190	\$1,656,878	\$1,679,091	\$2,071,994
DELINQUENT TAX	12,437	20,752	12,500	27,143
PILOT FEES	7,500	9,500	12,000	12,000
MOTOR VEHICLE TAX	186,306	244,710	235,482	296,665
RECREATION VEHICLE TAX	1,092	1,294	1,498	1,621
16/20M VEHICLE TAX	369	565	836	1,105
COUNTY SALES TAX	972,275	1,008,037	957,000	1,028,000
<b>TAXES TOTAL</b>	<b>2,775,168</b>	<b>2,941,736</b>	<b>2,898,407</b>	<b>3,438,528</b>
WATER FRANCHISE FEE	-	-	50,000	50,000
ELECTRIC FRANCHISE FEE	231,824	236,876	245,000	260,000
SEWER FRANCHISE FEE	8,333	-	50,000	50,000
GAS SERVICE FRANCHISE FEE	62,579	82,286	70,000	80,000
TELEPHONE FRANCHISE FEE	10,399	14,244	12,000	15,000
CABLE TV FRANCHISE FEE	70,736	71,336	80,000	72,000
<b>FRANCHISE TOTAL</b>	<b>383,871</b>	<b>404,742</b>	<b>507,000</b>	<b>527,000</b>
COURT FINES	104,208	119,188	100,000	100,000
COURT COSTS	36,594	57,628	35,000	30,000
LAW ENFORCE TRAIN FEE	3,790	5,941	3,500	3,000
COURT SYSTEM IMP FEE	2,280	3,566	2,500	2,500
COURT SVCS ASSESSED FEE	2,278	3,568	2,500	2,000
JAIL FEE REIMBURSEMENTS	4,552	2,454	4,000	2,000
POLICE REPORT FEES	2,335	2,765	2,000	2,000
FALSE ALARM FEES	425	480	200	200
<b>FINES &amp; FEES TOTAL</b>	<b>156,460</b>	<b>195,590</b>	<b>149,700</b>	<b>141,700</b>
BUILDING PERMITS	96,571	296,549	75,000	120,000
ZONING, PLATTING, VARIANCE	1,715	2,000	300	300
CONTRACTORS LICENSES	19,725	31,636	20,000	20,000
ADMINISTRATIVE FEES	278,990	57,500	2,500	2,500
BUSINESS LICENSES	4,400	3,675	3,250	3,500
COMMUNITY ROOM RENTAL	2,310	2,200	2,000	1,000
ANIMAL LICENSES/PERMITS	3,330	3,160	2,500	2,500
GARAGE SALES	274	442	400	200
FIREWORKS PERMITS	6,100	6,800	6,100	9,700
PERMITS & LICENSES TOTAL	413,415	403,962	112,050	159,700
ANIMAL LICENSES/PERMITS	4,030	2,500	2,500	2,500
GARAGE SALES	431	400	400	200
FIREWORKS PERMITS	8,600	8,600	6,100	9,700
<b>PERMITS &amp; LICENSES TOTAL</b>	<b>\$64,376</b>	<b>\$98,750</b>	<b>\$112,050</b>	<b>\$159,700</b>





# Line Item Budget: General Fund Revenue

	2012	2013	2014	2015
	ACTUAL	ACTUAL	ADOPTED	ADOPTED
RECREATION PROGRAM FEES	\$56,621	\$56,650	\$55,000	\$55,000
RECREATION DAY FEES/PASS	5,539	5,473	5,500	5,500
RECREATION FAC RENTAL INC	6,913	9,614	7,000	7,000
RECREATION CONCESSIONS & MISC FEES	238	246	200	200
<b>RECREATION TOTAL</b>	<b>69,310</b>	<b>71,982</b>	<b>67,700</b>	<b>67,700</b>
CP POOL - DAY FEES	4,681	4,152	4,500	4,000
CP POOL - PROGRAMS/LESSONS	4,530	5,019	4,500	4,000
CP POOL - MEMBERSHIPS	5,566	3,720	5,500	3,500
CP POOL - FACILITY RENTALS	1,810	2,004	1,500	2,000
CP POOL - MISC INCOME	91	110	-	-
CP POOL - HOA DUES/PAYMENTS	10,450	10,800	10,500	13,650
<b>POOL TOTAL</b>	<b>27,127</b>	<b>25,804</b>	<b>26,500</b>	<b>27,150</b>
BUREAU OF JUSTICE - VEST PRO	3,048	-	1,000	1,000
GRANTS-SG CO DEPT AGING	18,000	14,402	18,000	18,000
GRANTS-POLICE SALARY	2,625	1,999	2,500	2,000
<b>GRANTS TOTAL</b>	<b>23,673</b>	<b>16,401</b>	<b>21,500</b>	<b>21,000</b>
TRASH ADMINISTRATIVE FEE	3,637	-	-	-
INTEREST ON INVESTMENTS	1,263	1,734	800	800
LEASE PYMT/OLD CITY HALL BLD	35,821	35,821	35,821	35,820
LEASE PMNTS/SPRINT TOWER	7,200	6,801	7,380	7,600
MISC. INCOME	2,562	2,138	2,000	2,000
MISC. REIMBURSEMENTS	71,396	15,236	5,000	5,000
SALES OF EQUIPMENT	4,880	-	2,000	2,000
<b>OTHER MISC TOTAL</b>	<b>126,759</b>	<b>61,729</b>	<b>53,001</b>	<b>53,220</b>
RESIDENTIAL LOT SALES	368,772	377,340	280,000	280,000
LAND REVENUE	368,772	377,340	280,000	280,000
TRANSFER IN	-	-	-	704,746
<b>GENERAL FUND TOTAL REVENUES</b>	<b>\$4,344,556</b>	<b>\$4,499,287</b>	<b>\$4,115,858</b>	<b>\$5,420,744</b>





# General Fund: Expenditures

## The City maintains 12 General Fund Departments

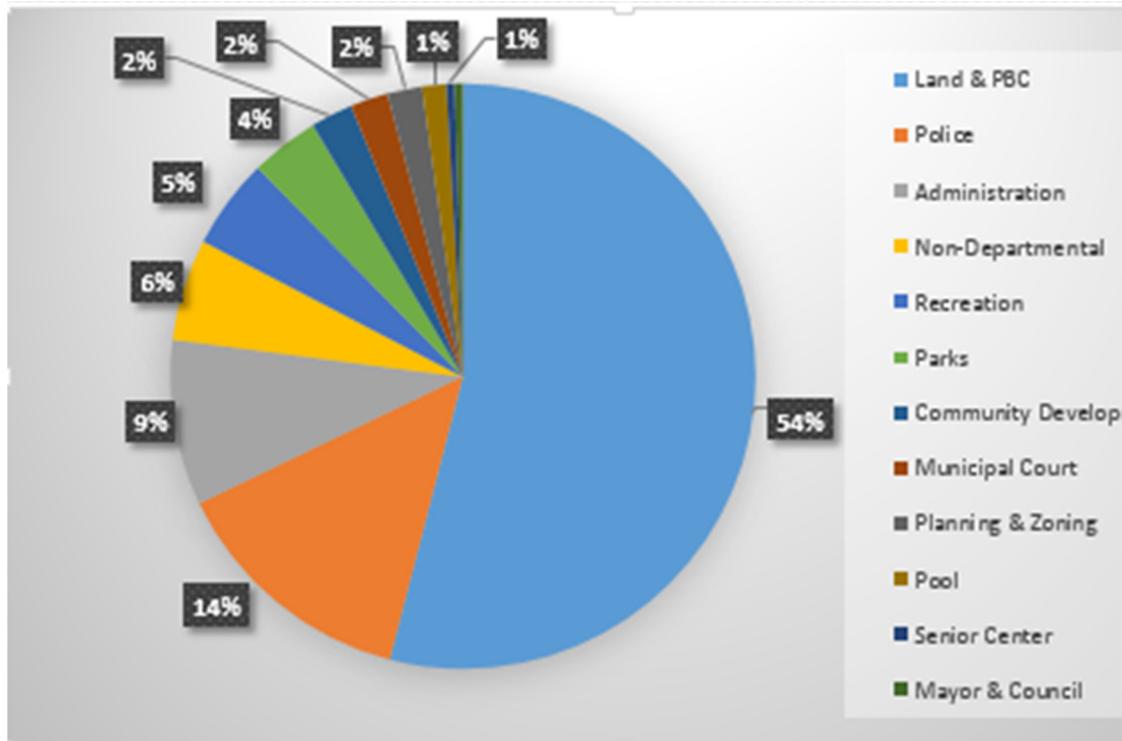
\$3,384,170 allocated for Land and related expenses (54% of all expenditures/62.4% of new revenue)

\$1,257,452	Land refinance debt service payment
\$650,000	Special Assessments & Taxes
\$282,718	City Hall & Pool debt payments
\$258,908	City at large bond debt
\$48,600	Marketing, Engineering, etc.
\$886,492	Budget authority for principal payment/debt reserve transfer

**46% of expenditure budget covers all other General Fund operating costs**

**\$2,879,945 available for all other General Fund operations**

\$865,945	Police
\$575,800	Administration
\$351,000	Non-Departmental
\$313,000	Recreation
\$237,500	Parks
\$145,500	Community Development
\$130,850	Municipal Court
\$120,100	Planning & Zoning
\$83,450	Pool
\$28,700	Senior Center
\$28,100	Mayor & Council



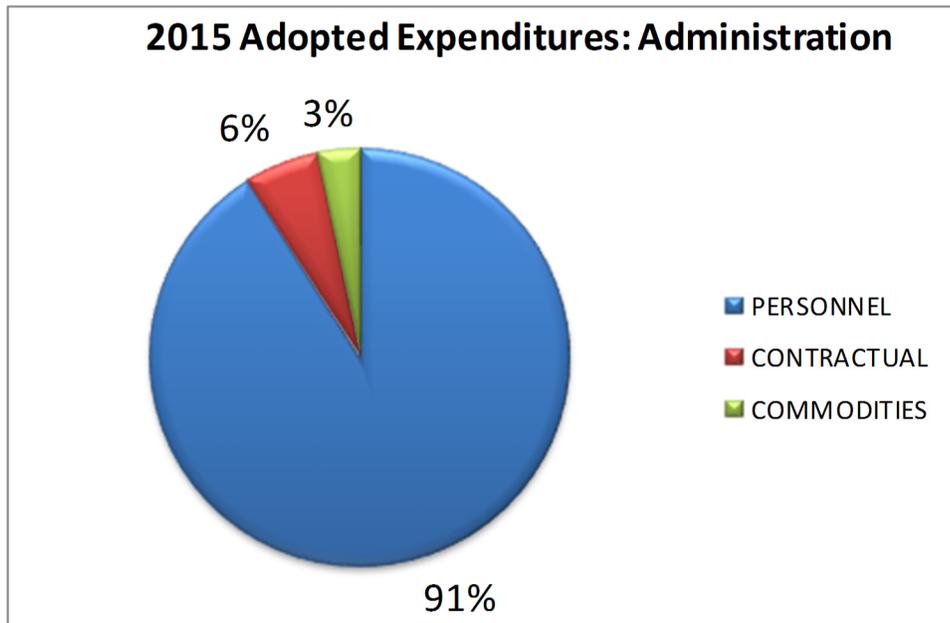


# General Fund: Administration



The mission of the Administration Department is to assist all departments, carry out City Council policies, safeguard the City's financial resources and provide outstanding customer service. The City Manager, as the Chief Administrative Officer of the City, is charged with carrying out the Council's policies and decisions to ensure the entire community is being effectively and efficiently served. Department heads report directly to the City Manager.

The Administration Department is comprised of the City Manager, City Attorney, Assistant City Manager/ Finance Director, City Treasurer, City Clerk/Utility Clerk and Management Assistant. The part-time Senior Coordinator position was eliminated in 2014 and replaced with a full-time Administrative/Senior Assistant; a portion of this position's salary is paid from the Administration Department. Prior to 2015, a portion of the salaries for all Administration employees was paid out of the Water and Waste Water funds because staff members spend part of their time on tasks for these two funds. In 2015 and beyond, each employee will be paid only out of one fund for better tracking and reporting. Also, all employee benefits are now paid out of each department/fund rather than out of the Employee Benefit Fund that was closed out at the start of 2015. Personnel costs are the largest expense for the Administration Department.





## Line Item Budget: General Fund Administration

	2012	2013	2014	2015
	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$117,998	\$131,023	\$135,000	\$390,000
OVERTIME CONTINGENCY	1,973	2,118	3,000	2,500
FICA	-	-	-	30,000
KPERS	-	-	-	26,000
457	-	-	-	7,000
HEALTH/DENTAL/LIFE EXPENSE	-	-	-	50,000
WORKMANS COMP	-	-	-	1,000
UNEMPLOYMENT EXPENSE	-	-	-	18,000
<b>PERSONNEL TOTAL</b>	<b>119,971</b>	<b>133,142</b>	<b>138,000</b>	<b>524,500</b>
COMPUTER SUPPORT SERVICES	3,384	3,328	3,000	5,000
CONTRACTUAL SERVICES	464	1,257	500	1,000
LIABILITY INSURANCE	4,714	5,259	6,000	6,000
COMMUNICATION SERVICES	2,436	3,458	2,500	3,000
UTILITIES	15,700	16,104	17,000	18,000
REFUNDS	513	497	200	-
<b>CONTRACTUAL TOTAL</b>	<b>27,274</b>	<b>29,902</b>	<b>29,200</b>	<b>33,000</b>
PROFESSIONAL DUES/MEMBER	1,716	1,328	1,700	1,500
OFFICE SUPPLIES	4,151	5,250	4,500	4,500
OFFICE EQUIP/FURNISHINGS	411	3,464	1,500	2,000
POSTAGE	960	1,225	1,000	1,000
PUBLICATIONS	5,168	915	1,000	800
SAFETY EQUIP & SUPPLIES	-	16	50	-
MERCHANDISE TSF OR DIST	252	89	400	500
TRAINING & CONFERENCES	5,578	9,029	9,000	8,000
<b>COMMODITIES TOTAL</b>	<b>18,237</b>	<b>21,315</b>	<b>19,150</b>	<b>18,300</b>
<b>ADMINISTRATION DEPT TOTAL</b>	<b>\$165,482</b>	<b>\$184,359</b>	<b>\$186,350</b>	<b>\$575,800</b>



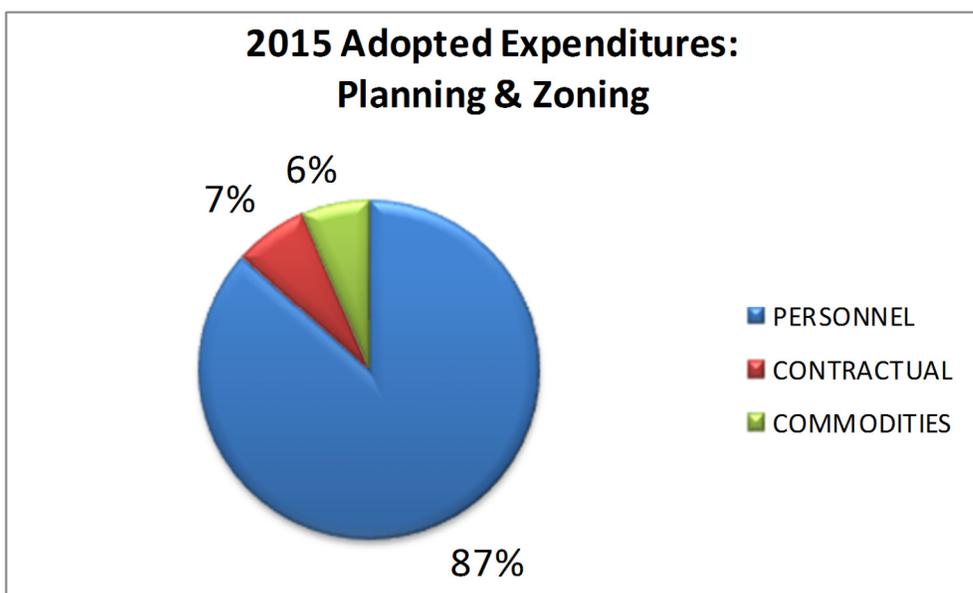
# General Fund: Planning & Zoning



The mission of the Planning & Zoning Department is to ensure public safety through enforcement of proper building codes and licenses, and enforce regulations regarding businesses within the City. Planning & Zoning is responsible for the administration of the zoning and subdivision codes, as well as long-range community planning.

This budget includes salary for one full-time Planning and Zoning Director and a part-time Planning and Zoning Assistant position that was previously assigned as an Accounting Technician in the Administration Department. The work load and demands on the Planning and Zoning Director have increased significantly as development activities have increased. The reassignment of the part-time position will allow the Planning and Zoning Director to spend more time completing inspections in the community while the Assistant performs many of the administrative tasks associated with this department. Responsibilities of the Director are to examine building plans, issue permits and review compliance with zoning regulations. The Director also serves as the Zoning Official and assists with the Planning Commission agenda, corresponds with developers, reviews plats and works with zoning requests.

The Building Inspector is responsible for all private and public building construction inspections to enforce the City's codes in all areas. Other responsibilities of the position include occupancy inspections for new commercial locations and identification of public nuisances and of dangerous structures. All maintenance of the City Hall building is overseen by this position as well.





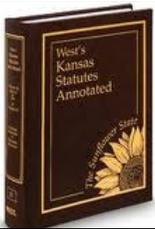
## Line Item Budget: General Fund Planning & Zoning

PLANNING & ZONING DEPARTMENT	2012	2013	2014	2015
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$42,819	\$50,227	\$60,000	\$72,000
OVERTIME CONTINGENCY	293	1,501	1,200	2,000
FICA	-	-	-	5,500
KPERS	-	-	-	7,000
HEALTH/DENTAL/LIFE EXPENSE	-	-	-	10,000
WORKMANS COMP	-	-	-	4,000
UNEMPLOYMENT EXPENSE	-	-	-	3,500
<b>PERSONNEL TOTAL</b>	<b>43,112</b>	<b>51,728</b>	<b>61,200</b>	<b>104,000</b>
COMPUTER SUPPORT SERVICES	566	983	500	1,500
CONTRACTUAL SERVICES	400	1,065	6,000	400
LIABILITY INSURANCE	548	610	850	2,000
ENGINEERING SERVICES	12,922	27,228	5,000	2,000
COMMUNICATION SERVICES	589	423	400	1,000
UTILITIES	-	-	-	1,500
<b>CONTRACTUAL TOTAL</b>	<b>15,025</b>	<b>30,310</b>	<b>13,250</b>	<b>8,400</b>
PROFESSIONAL DUES/MEMBER	227	452	500	500
OFFICE SUPPLIES	585	323	600	600
OFFICE EQUIP/FURNISHINGS	-	2,118	100	500
POSTAGE	596	834	650	800
PUBLICATIONS/PRINTINGS	760	385	1,200	1,000
SAFETY EQUIP & SUPPLIES	100	12	100	0
UNIFORMS/CLOTHING	234	370	300	300
TRAINING & CONFERENCES	1,117	1,531	2,000	2,000
VEHICLE/EQUIP MAINT/REP	5	136	900	500
PETROLEUM PRODUCTS	1,011	982	1,500	1,500
<b>COMMODITIES TOTAL</b>	<b>4,635</b>	<b>7,143</b>	<b>7,850</b>	<b>7,700</b>
VEH/EQUIP LEASE/PURCHASE	-	6,499	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>-</b>	<b>6,499</b>	<b>-</b>	<b>-</b>
<b>PLANNING &amp; ZONING DEPT TOTAL</b>	<b>\$62,771</b>	<b>\$95,680</b>	<b>\$82,300</b>	<b>\$120,100</b>





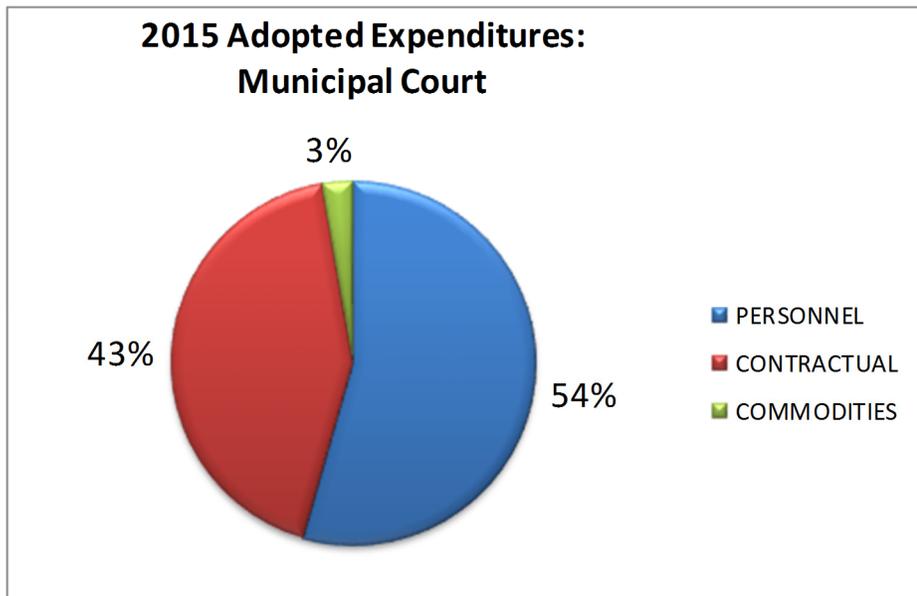
# General Fund: Municipal Court



The mission of the Municipal Court Department is to provide a strong municipal court system for the trial and interpretation of municipal regulations. The Municipal Court strives to ensure that individuals charged with violating Bel Aire ordinances receive a fair and just hearing. The Court adjudicates City traffic violations, DUI charges, shoplifting and parking violations. The Court also processes City code violations, such as those involving neglected properties.

The Municipal Court budget provides for one full-time Court Clerk/Police Clerk position, one part-time prosecutor position and a part-time municipal judge position. All employee benefits are now paid out of each department/fund rather than out of the Employee Benefit Fund that was closed out at the start of 2015.

In 2013, 1397 cases were processed through Municipal Court. Fines and fees collected through Municipal Court totaled slightly more than \$195,000 in 2013. The 2014 total revenue budget for fines and fees was set at \$149,700 however due to high level of turnover and vacant positions, that amount is not projected to be met. The 2015 revenue budget for fines and fees is set at \$141,700.





# Line Item Budget: General Fund Municipal Court

MUNICIPAL COURT DEPARTMENT	2012	2013	2014	2015
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$50,480	\$56,999	\$55,200	\$55,000
OVERTIME CONTINGENCY	714	1,475	500	1,500
FICA	-	-	-	4,000
KPERS	-	-	-	3,500
HEALTH/DENTAL/LIFE EXPENSE	-	-	-	4,500
WORKMANS COMP	-	-	-	200
UNEMPLOYMENT EXPENSE	-	-	-	2,500
<b>PERSONNEL TOTAL</b>	<b>51,195</b>	<b>58,473</b>	<b>55,700</b>	<b>71,200</b>
COMPUTER SUPPORT SERVICES	529	551	500	1,000
CONTRACTUAL SERVICES	509	549	750	700
COURT APPT ATTY/INVESTIG	2,683	3,497	5,000	5,000
LIABILITY INSURANCE	857	963	1,000	1,000
LEGAL SERVICES (judge & prosecutor)	9,521	7,760	10,000	15,000
COMMUNICATION SERVICES	287	302	300	400
UTILITIES	2,476	2,567	2,750	3,000
REFUNDS	146	50	-	-
INMATE HOUSING FEES	18,559	14,750	30,000	30,000
<b>CONTRACTUAL TOTAL</b>	<b>35,568</b>	<b>30,990</b>	<b>50,400</b>	<b>56,100</b>
PROFESSIONAL DUES/MEMBER	75	93	200	100
OFFICE SUPPLIES	1,041	916	1,000	1,000
OFFICE EQUIP/FURNISHINGS	-	-	500	500
POSTAGE	475	604	750	1,000
PUBLICATIONS/PRINTING	40	350	250	300
UNIFORMS/CLOTHING	-	10	50	-
TRAINING & CONFERENCES	339	288	650	650
<b>COMMODITIES TOTAL</b>	<b>1,971</b>	<b>2,261</b>	<b>3,400</b>	<b>3,550</b>
<b>MUNICIPAL COURT DEPT TOTAL</b>	<b>\$88,733</b>	<b>\$91,724</b>	<b>\$109,500</b>	<b>\$130,850</b>





# General Fund: Parks & Grounds



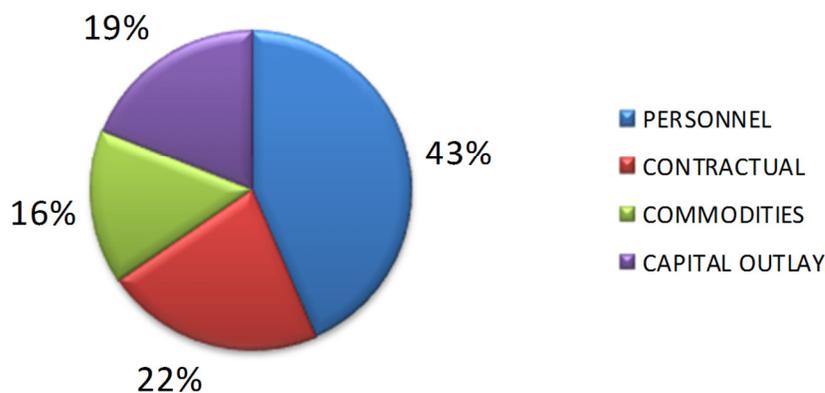
The mission of the Parks & Grounds Department is to provide a cost-effective system of safe and attractive parks and grounds that enhance the quality of life for the residents and visitors of Bel Aire. The Parks & Grounds Department maintains eight public parks, eight lakes, 17 miles of roadway ditches, over 500 trees in public areas, Central Park Pool and vacant lots in Central Park, rights-of-way and public buildings and grounds. Parks staff are also responsible for equipment installation, maintenance, landscaping, building repairs and other issues or special projects as they arise.

Personnel is the largest expenditure category for the Parks & Grounds Department due to the labor intensive nature of the department. Personnel are partially paid through the Special Highway Fund for maintenance of public rights-of-way. The Parks budget supports a full-time Arborist, a full-time Equipment Operator I and one seasonal employee.

The Contractual budget has increased to account for the private contracting of some mowing services which was necessary based on previous reductions in staff. That contracted service will continue through 2015.

For 2015, the Capital Outlay budget includes \$25,000 for safety surfacing at a playground and another \$20,000 for the purchase of a newer truck to replace an older vehicle.

**2015 Adopted Expenditures: Parks**





## Line Item Budget: General Fund Parks & Grounds

PARKS & GROUNDS DEPARTMENT	2012	2013	2014	2015
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$88,298	\$100,688	\$85,000	\$80,000
OVERTIME CONTINGENCY	273	437	500	1,000
FICA	-	-	-	6,000
KPERS	-	-	-	6,200
HEALTH/DENTAL/LIFE EXPENSE	-	-	-	4,000
WORKMANS COMP	-	-	-	2,600
UNEMPLOYMENT EXPENSE	-	-	-	3,500
<b>PERSONNEL TOTAL</b>	<b>88,571</b>	<b>101,125</b>	<b>85,500</b>	<b>103,300</b>
COMPUTER SUPPORT SERVICES	75	-	500	200
MOWING SERVICES	17,545	11,160	30,000	35,000
CONTRACTUAL SERVICES	4,334	3,813	3,800	4,000
LIABILITY INSURANCE	4,170	4,542	5,200	7,000
COMMUNICATION SERVICES	1,485	858	1,500	1,500
UTILITIES	4,482	5,026	4,500	4,500
<b>CONTRACTUAL TOTAL</b>	<b>32,091</b>	<b>25,399</b>	<b>45,700</b>	<b>52,200</b>
AGRICULT/HORTICULT SUPPLY	1,952	414	2,000	2,000
TREES	727	2,509	2,000	2,500
CHEMICALS	954	966	1,500	1,500
IRRIGATION SYSTEMS	1,852	3,028	3,000	3,500
PROFESSIONAL DUES/MEMBER	119	185	300	300
OFFICE SUPPLIES	221	169	400	400
OFFICE EQUIP/FURNISHINGS	-	260	500	500
CLEANING SUPPLIES	269	201	400	400
SAFETY EQUIP & SUPPLIES	579	353	600	600
UNIFORMS/CLOTHING	158	296	500	800
TRAINING & CONFERENCES	240	237	1,250	1,000
MINOR EQUIP: TOOLS,ELECT	1,121	537	2,500	2,500
VEH/EQUIP REPAIRS & MAINT	6,554	4,838	6,500	6,500
PETROLEUM PRODUCTS	7,490	8,788	10,000	10,000
CONSTRUCTION MATERIAL/SUP	757	1,046	1,500	1,500
SIGNS, MATERIAL/SUPPLIES	1,207	971	1,000	1,000
RECREATIONAL EQUIP/SUPPLY	8	1,078	2,000	2,000
<b>COMMODITIES TOTAL</b>	<b>24,209</b>	<b>25,960</b>	<b>36,200</b>	<b>37,000</b>
VEH/EQUIP LEASE/PURCHASES	-	11,748	12,500	20,000
PARK EQUIPMENT	725	-	-	-
PUBLIC GROUNDS IMPROVMENT	1,408	-	12,500	25,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>2,133</b>	<b>11,748</b>	<b>25,000</b>	<b>45,000</b>
<b>PARKS &amp; GROUNDS DEPT TOTAL</b>	<b>\$147,004</b>	<b>\$164,232</b>	<b>\$192,400</b>	<b>\$237,500</b>





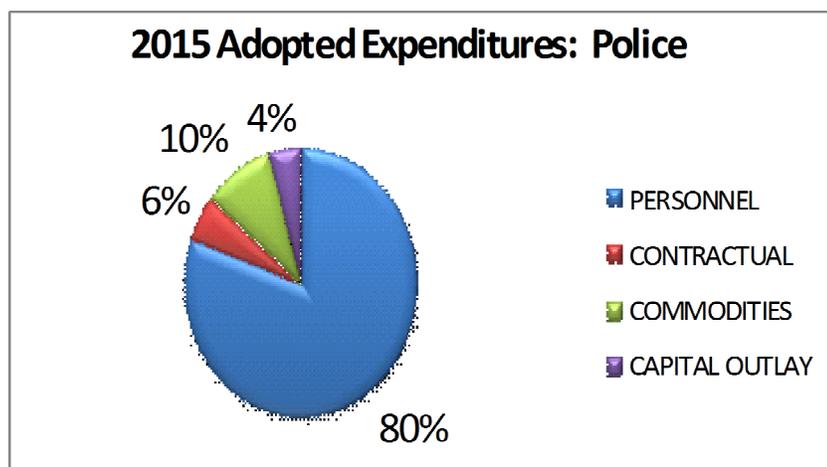
# General Fund: Police



The mission of the Police Department is to create a partnership with the community by providing professional Law Enforcement services emphasizing quality of life, individual rights, dignity, respect and confidence within the community. The Bel Aire Police Department is committed to excellence through positive interaction with the community to ensure quality of service. The Department strives to protect life and property, prevent crime, apprehend criminals, recover stolen property, enforce regulatory ordinances and provide general police services.

As the largest General Fund department, budget cuts for 2012 were especially noticeable in the Police Department. As a result of departmental restructuring, three full-time police officers, two part-time police officers and one full-time administrative assistant were eliminated for the 2012 budget year. In the 2013 budget, one full-time police officer position was added back to the Police Department. For the 2015 budget, another position has been added back, totaling 12 commissioned police personnel to provide 24 hour coverage 7 days per week. To maintain optimum police coverage, services of reserve officers are utilized when possible.

Included in the Capital Outlay budget is \$12,168 towards a lease-purchase payment for new radios. These annual payments began in 2009 and continue through 2018. The Police Department was required to purchase the radios to comply with frequency changes that were implemented by the emergency management system for the State of Kansas and Sedgwick County 911. The Capital Outlay budget also includes \$15,000 for the second of three annual lease payment installments for two police vehicles that were purchased in 2013.





# Line Item Budget: General Fund Police

POLICE DEPARTMENT	2012	2013	2014	2015
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$372,674	\$397,869	\$391,000	\$485,000
OVERTIME CONTINGENCY	7,610	5,635	10,000	10,000
FICA	-	-	-	40,000
KPERS	-	-	-	47,000
HEALTH/DENTAL/LIFE EXPENSE	-	-	-	75,000
WORKMANS COMP	-	-	-	15,000
UNEMPLOYMENT EXPENSE	-	-	-	24,000
<b>PERSONNEL TOTAL</b>	<b>380,284</b>	<b>403,504</b>	<b>401,000</b>	<b>696,000</b>
COMPUTER SUPPORT SERVICES	5,913	6,755	3,000	7,000
CONTRACTUAL SERVICES	4,479	7,930	8,000	6,300
LIABILITY INSURANCE	15,862	18,250	18,000	20,000
MEDICAL SERVICES	1,024	692	1,200	1,000
COMMUNICATION SERVICES	4,930	5,087	5,500	8,000
UTILITIES	3,810	3,951	5,000	5,000
<b>CONTRACTUAL TOTAL</b>	<b>36,018</b>	<b>42,665</b>	<b>41,000</b>	<b>47,300</b>
PROFESSIONAL DUES/MEMBER	280	500	600	600
COMMUNITY RELATIONS/EVENT	250	705	450	600
OFFICE SUPPLIES	1,854	1,770	1,800	1,800
OFFICE EQUIP/FURNISHINGS	1,368	964	3,000	1,500
POSTAGE	439	286	500	500
PRINTING & PUBLICATIONS	2,386	1,664	1,750	2,000
CLEANING SUPPLIES	177	-	200	-
SAFETY EQUIP & SUPPLIES	7,290	7,879	5,000	5,000
MERCHANDISE TSF OR DIST	258	566	100	-
UNIFORMS/CLOTHING	5,723	5,310	5,700	8,000
TRAINING & CONFERENCES	1,855	2,846	8,000	8,000
MINOR EQUIP: TOOLS,ELECT	306	81	200	-
VEH/EQUIP REPAIRS & MAINT	11,206	12,231	16,500	16,500
PETROLEUM PRODUCTS	28,943	28,343	35,000	35,000
CONSTRUCTION MATERIAL/SUP	163	1,172	200	-
POLICE SUPPLIES	4,100	4,612	5,000	5,000
RADIO/COMMUNICATION EQUIP	12,169	-	-	-
<b>COMMODITIES TOTAL</b>	<b>78,768</b>	<b>68,929</b>	<b>84,000</b>	<b>84,500</b>
VEH/EQUIP LEASE/PURCHASE	14,018	12,169	27,169	38,145
<b>CAPITAL OUTLAY TOTAL</b>	<b>14,018</b>	<b>12,169</b>	<b>27,169</b>	<b>38,145</b>
<b>POLICE DEPT TOTAL</b>	<b>\$ 509,089</b>	<b>\$ 527,266</b>	<b>\$ 553,169</b>	<b>\$ 865,945</b>





# General Fund: Recreation

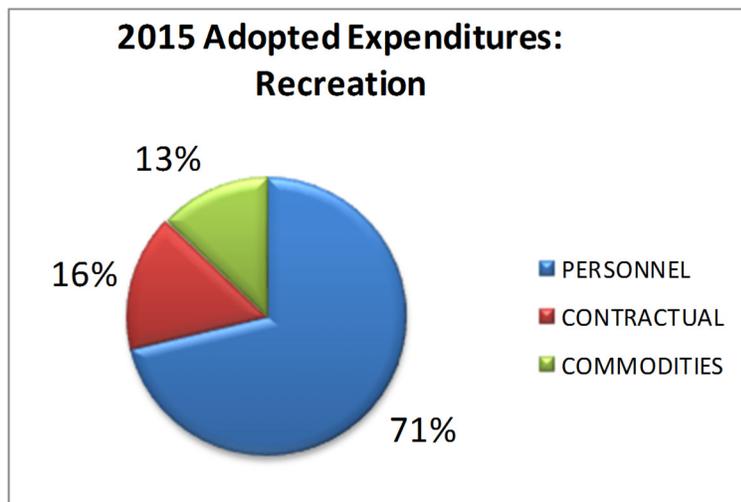


The mission of the Recreation Department is to provide high quality recreational opportunities, promote community through organized programs and provide excellent customer service.

The Recreation Center offers a 15,000 square foot facility with gymnasium, activity rooms, fitness center and game room. In addition, multiple fields for baseball, softball, flag football and soccer are located on the property. A playground, walking trail and green space are also available for residents. More than 25,000 people attend the recreation center annually. The Recreation Department also oversees the Central Park Pool.

One full-time recreation position was eliminated during the 2012 budget process. As part of reorganization in 2012, the Recreation Director was given the additional responsibility of overseeing the Senior programming as well. Recreation staff now assist with senior activities that are funded through the Senior budget.

The Personnel budget includes the salary for one full-time Recreation/Senior Director, one full-time Recreation Program Supervisor, and four part-time staff members. The 2015 personnel budget was increased enough to allow for the reinstatement of the full-time position that was eliminated in 2012. The largest Contractual expenses are for program instructors and utilities. No Capital expenses are planned for 2015.





# Line Item Budget: General Fund Recreation

RECREATION DEPARTMENT EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2015 ADOPTED
SALARIES	\$105,647	\$114,202	\$130,000	\$170,000
FICA	-	-	-	13,000
KPERS	-	-	-	11,000
HEALTH/DENTAL/LIFE EXPENSE	-	-	-	20,000
WORKMANS COMP	-	-	-	2,000
UNEMPLOYMENT EXPENSE	-	-	-	7,000
<b>PERSONNEL TOTAL</b>	<b>105,647</b>	<b>114,202</b>	<b>130,000</b>	<b>223,000</b>
COMPUTER SUPPORT SERVICES	2,319	1,517	1,500	2,000
CONTRACTUAL SERVICES	3,039	2,742	4,500	4,500
LIABILITY INSURANCE	3,137	3,489	4,000	10,000
MEDICAL SERVICES	153	-	250	-
RECREATION INSTRUCTORS	12,906	11,847	14,000	15,000
JANITORIAL SERVICES	-	700	1,000	1,500
COMMUNICATIONS SERVICES	3,536	3,490	3,600	3,600
UTILITIES	10,077	10,955	12,000	13,000
<b>CONTRACTUAL TOTAL</b>	<b>35,168</b>	<b>34,741</b>	<b>40,850</b>	<b>49,600</b>
AGRICULT/HORTICULT SUPPLY	2,080	1,482	5,000	5,000
CHEMICALS	2,695	2,761	3,500	5,000
PROFESSIONAL DUES/MEMBER	309	315	700	700
COMMUNITY RELATIONS/EVENT	-	61	200	200
OFFICE SUPPLIES	1,155	1,059	1,200	1,200
OFFICE EQUIP/FURNISHINGS	65	203	700	700
POSTAGE	52	64	100	100
PUBLICATIONS	553	221	650	500
CLEANING SUPPLIES	1,385	1,146	1,500	1,500
SAFETY EQUIP & SUPPLIES	435	44	500	-
MERCHANDISE TSF OR DIST	3,389	5,472	6,000	6,000
UNIFORMS/CLOTHING	604	476	1,000	800
TRAINING & CONFERENCES	655	990	1,000	1,200
MINOR EQUIP: TOOLS,ELECT	160	802	500	2,000
VEH/EQUIP REPAIRS & MAINT	1,697	1,447	2,000	2,000
PETROLEUM PRODUCTS	2,684	2,549	3,200	3,000
CONSTRUCTION MATERIAL/SUP	1,112	5,896	2,500	2,500
SIGNS & MATERIALS	258	100	1,000	1,000
RECREATIONAL EQUIP/SUPPLY	1,244	2,418	7,000	7,000
<b>COMMODITIES TOTAL</b>	<b>20,533</b>	<b>27,507</b>	<b>38,250</b>	<b>40,400</b>
VEH/EQUIP LEASE/PURCHASE	4,161	6,457	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>4,161</b>	<b>6,457</b>	<b>-</b>	<b>-</b>
<b>RECREATION DEPT TOTAL</b>	<b>\$165,509</b>	<b>\$182,907</b>	<b>\$209,100</b>	<b>\$ 313,000</b>





# General Fund: Central Park Pool



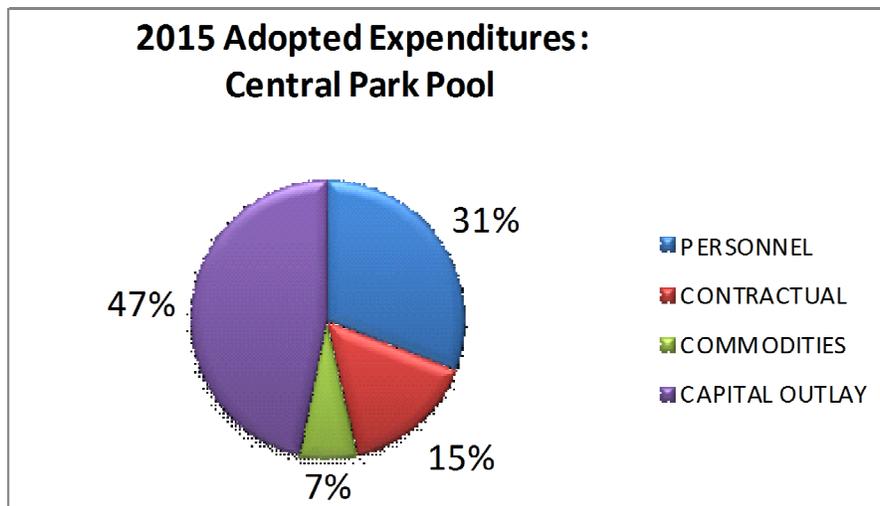
The Mission of the Central Park Pool is to provide high quality of life, help to market the lots in Central Park, maintain the Central Park Pool to the highest standard, maintain the grounds, trees and shrubbery of the area and provide an enjoyable opportunity for swimming.

The Central Park Pool is operated by the City of Bel Aire and is open to the public. Anyone can utilize the pool through daily fees or annual memberships. Operations of the pool are roughly from the end of school in May until school starts in August, weather permitting. The pool offers open swimming, swimming lessons and is available for rent. All members of the Central Park Home Owner's Association enjoy family memberships to the pool as part of their annual dues.

Personnel in this department are all seasonal pool staff. The Recreation Director oversees daily operations and staff at the pool. Parks & Grounds staff maintain landscaping of the public areas for this department.

The 2015 budget includes \$39,000 in Capital Improvement to cover the cost of resurfacing the pool and repairing the concrete surrounding the pool.

Pool revenues are receipted into the General Fund and average between \$25,000 and \$27,000 each year.





## Line Item Budget: General Fund Central Park Pool

CENTRAL PARK POOL DEPARTMENT	2012	2013	2014	2015
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
POOL SALARIES	\$18,867	\$16,760	\$22,000	\$22,000
FICA	-	-	-	2,000
WORKMANS COMP	-	-	-	750
UNEMPLOYMENT EXPENSE	-	-	-	1,000
<b>PERSONNEL TOTAL</b>	<b>18,867</b>	<b>16,760</b>	<b>22,000</b>	<b>25,750</b>
CONTRACTUAL SERVICES	2,911	7,647	7,500	7,500
LIABILITY INSURANCE	1,190	1,216	1,750	1,000
MEDICAL SERVICES	360	280	500	500
COMMUNICATION SERVICES	488	578	500	500
UTILITIES	2,799	2,792	3,500	3,500
<b>CONTRACTUAL TOTAL</b>	<b>7,748</b>	<b>12,513</b>	<b>13,750</b>	<b>13,000</b>
AG/HORTICULTURE SUPPLY	-	481	500	500
CHEMICALS	5,007	4,715	3,000	3,000
OFFICE SUPPLIES	24	-	100	100
CLEANING SUPPLIES	391	306	400	400
SAFETY EQUIP/SUPPLY	37	-	100	-
UNIFORMS/CLOTHING	450	371	500	500
TRAINING/CONFERENCES	-	-	250	250
MINOR EQUIP/TOOLS	132	13	200	200
EQUIPMENT REPAIRS/MAINT	260	-	650	650
RECREATIONAL EQUIP/SUPPLY	-	3,495	100	100
<b>COMMODITIES TOTAL</b>	<b>6,301</b>	<b>9,382</b>	<b>5,800</b>	<b>5,700</b>
PUBLIC GROUNDS IMPROVEMENTS	-	-	-	39,000
<b>CENTRAL PARK POOL DEPT TOTAL</b>	<b>\$32,917</b>	<b>\$38,655</b>	<b>\$41,550</b>	<b>\$83,450</b>





# General Fund: Seniors

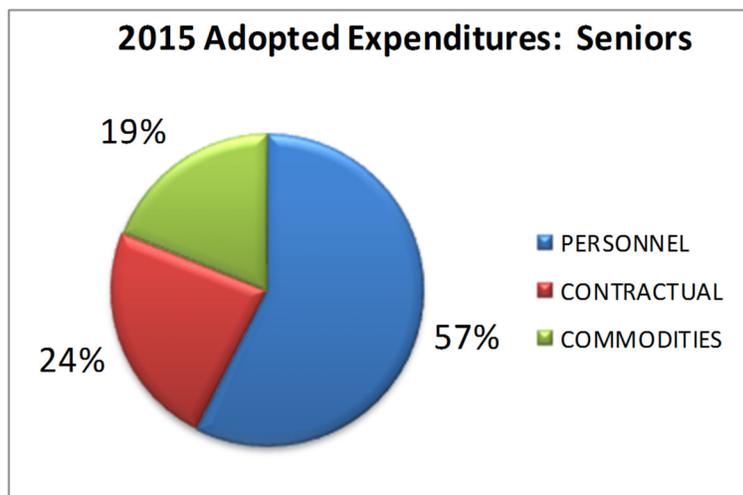


The mission of the Senior Department is to enrich the lives of seniors in the Bel Aire area through programs and services that will improve health and wellness, decrease isolation and provide social, economic and educational opportunities. The Senior Center, located in City Hall, and the Bel Aire Recreation Center serve as gathering places where citizens come for fellowship, information and recreation.

The City receives an annual grant from Sedgwick County to help fund the management and activities of the Senior Department. The 2015 revenue budget includes \$18,000 of revenue from this grant, however, funding levels for 2015 have not yet been finalized and could be reduced. County contracts are negotiated on an annual basis.

Part of the salary for a Senior Coordinator position is funded through this department and supervised by the Recreation/Senior Director. This position assists with record keeping, planning of activities, scheduling events and assisting the Director as needed.

Funding for instructors and utility expenses are the largest Contractual obligations in the Senior budget. Instructors provide educational and entertaining programming required by the terms of the Sedgwick County contract. The increase in Commodities spending in 2012 was due to the cost of improvements made at the Recreation Center to facilitate Senior group meetings. The 2015 budget increased by \$2,500 to account for a grant made to another senior group within Bel Aire to facilitate their programming.





## Line Item Budget: General Fund Seniors

SENIOR DEPARTMENT	2012	2013	2014	2015
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$16,524	\$16,167	\$16,500	\$14,500
OVERTIME CONTINGENCY	-	-	-	0
FICA	-	-	-	1,200
WORKMANS COMP	-	-	-	100
UNEMPLOYMENT EXPENSE	-	-	-	700
<b>PERSONNEL TOTAL</b>	<b>16,524</b>	<b>16,167</b>	<b>16,500</b>	<b>16,500</b>
COMPUTER SUPPORT	783	261	800	500
LIABILITY INSURANCE	-	-	-	500
INSTRUCTORS	2,500	3,050	3,500	3,500
COMMUNICATIONS SVCS	574	604	600	600
UTILITIES	1,333	1,382	1,500	1,500
REIMBURSEMENTS	-	132	200	150
<b>CONTRACTUAL TOTAL</b>	<b>5,231</b>	<b>5,429</b>	<b>6,600</b>	<b>6,750</b>
DUES & MEMBERSHIPS	-	195	200	200
COMM RELATIONS/EVENTS	2,359	1,753	1,650	1,650
SENIOR GRANTS/DONATIONS	-	-	-	2,500
OFFICE SUPPLIES	180	159	350	300
OFFICE EQUIP/FURNISHINGS	7,122	635	400	300
POSTAGE	90	316	100	100
PUBLICATIONS	-	140	100	100
ADVERTISING/MARKETING	-	-	100	100
TRAINING & CONFERENCES	-	57	200	200
<b>COMMODITIES TOTAL</b>	<b>9,751</b>	<b>3,255</b>	<b>3,100</b>	<b>5,450</b>
<b>SENIOR CENTER TOTAL</b>	<b>\$31,506</b>	<b>\$24,851</b>	<b>\$26,200</b>	<b>\$28,700</b>





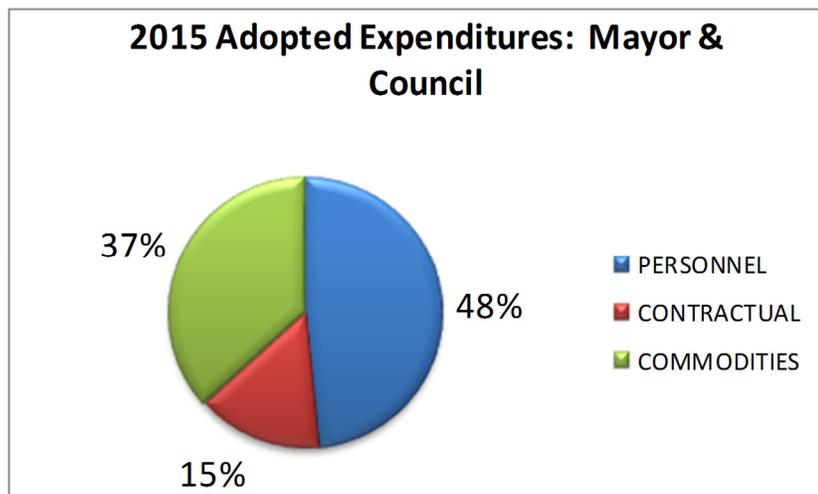
# General Fund: Mayor & Council



The mission of the Mayor and City Council is to provide legislative direction by adopting policies and ordinances in accordance with the values of the community.

The City of Bel Aire is governed by the Council-Manager form of government. The Mayor serves for two years and is not limited on the number of terms. Council Members are elected to four year terms and are also not limited on the number of terms. Elections are held on the first Tuesday in April of every odd numbered year. The Mayor and Council Members are elected at-large which means that every citizen in the community has the opportunity to vote on the Mayor and every member on the City Council. In the 2013 election, a new Mayor and three new Council Members joined the governing body. In 2015, the Mayor and two Council positions will be up for election.

<u>2015 Mayor and City Council Members</u>	<u>Elected</u>	<u>Current Term Expires</u>
Mayor David Austin	2013	2015
Peggy O'Donnell	2005	2017
Kenneth Lee	2012	2015
Dr. Ramona Becker	2013	2017
Guy MacDonald	2013	2017
Betty Martine	2013	2015





## Line Item Budget: General Fund Mayor & Council

MAYOR & COUNCIL DEPARTMENT	2012	2013	2014	2015
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$7,020	\$9,210	\$12,000	\$12,000
FICA	-	-	-	1000
WORKMANS COMP	-	-	-	50
UNEMPLOYMENT EXPENSE	-	-	-	550
<b>PERSONNEL TOTAL</b>	<b>7,020</b>	<b>9,210</b>	<b>12,000</b>	<b>13,600</b>
COMPUTER SUPPORT SERVICES	686	401	400	600
CONTRACTUAL SERVICES	-	776	300	800
LIABILITY INSURANCE	-	-	-	2,500
COMMUNICATION SERVICES	-	-	-	300
<b>CONTRACTUAL TOTAL</b>	<b>686</b>	<b>1,177</b>	<b>700</b>	<b>4,200</b>
PROFESSIONAL DUES/MEMBERSHIPS	-	50	-	3,000
COMM RELATIONS/EVENTS	41	88	3,000	-
OFFICE SUPPLIES	222	361	200	200
POSTAGE	-	125	50	100
PRINTING & PUBLICATIONS	6,393	6,933	6,500	1,000
MERCH FOR TSF OR DIST	1,255	706	1,000	1,000
TRAINING & CONFERENCES	308	4,983	2,000	5,000
<b>COMMODITIES TOTAL</b>	<b>8,218</b>	<b>13,246</b>	<b>12,950</b>	<b>10,300</b>
<b>MAYOR &amp; COUNCIL DEPT TOTAL</b>	<b>\$15,923</b>	<b>\$23,632</b>	<b>\$25,650</b>	<b>\$28,100</b>





# General Fund: Non-Departmental

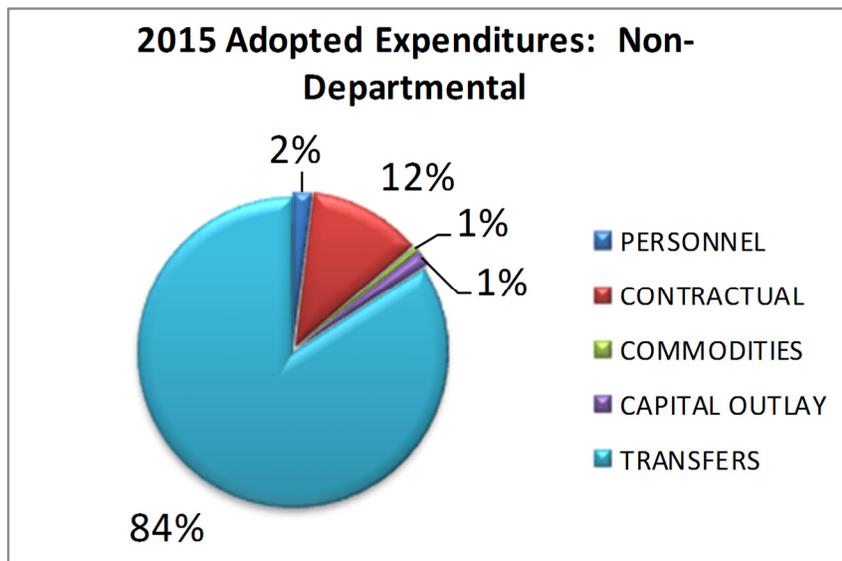


As its name implies, the Non-Departmental budget includes General Fund expenses that do not apply to a single department, or miscellaneous expenses that are not associated with any of the operating departments. Expenditures that do not directly fit into any specific departmental budget and are considered in the service of the government at large are classified as Non-Departmental expenses.

For 2014, the salary for an Information Technology staff member was added to the Non-Departmental Personnel budget, however the position was filled via contract rather than as a staff position. For 2015, the Non-Departmental salary budget will cover the cost of one part-time janitor who was previously paid through contract.

The largest expenditure category in Non-Departmental is for Transfers Out totaling \$532,718. This amount includes \$282,718 to transfer to the Public Building Commission Fund for the City Hall and Central Park Pool annual debt payments, \$150,000 for a transfer to the Capital Improvement Reserve Fund and \$100,000 for a transfer to the Equipment Reserve Fund.

Large Contractual expenditures include \$30,000 to cover the City's mandatory auditing and other accounting costs and \$12,000 for liability insurance.





## Line Item Budget: General Fund Non-Departmental

NON-DEPARTMENTAL EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2015 ADOPTED
SALARY	-	-	\$25,000	\$10,600
FICA	-	-	-	800
WORKMANS COMP	-	-	-	100
UNEMPLOYMENT EXPENSE	-	-	-	500
<b>PERSONNEL TOTAL</b>	-	-	-	<b>12,000</b>
ACCOUNTING & AUDITING	36,650	24,080	30,000	30,000
ANIMAL CONTROL	348	174	500	500
COMPUTER SUPPORT SVCS	7,679	5,012	5,000	6,000
CONTRACTUAL SVCS	22,739	26,095	25,000	25,000
LIABILITY INSURANCE	17,157	17,711	20,000	12,000
LEGAL SERVICES	1,255	25	1,500	-
JANITORIAL SVCS	2,961	8,995	10,000	-
COMMUNICATIONS SVCS	2,880	2,880	3,000	1,000
UTILITIES	254	259	250	250
<b>CONTRACTUAL TOTAL</b>	<b>91,924</b>	<b>85,231</b>	<b>95,250</b>	<b>74,750</b>
PROF DUES/MEMBERSHIP	6,248	3,186	3,500	-
COMM RELATIONS/EVENTS	1,059	335	-	-
OFFICE SUPPLIES	603	196	500	500
OFFICE EQUIP/FURNISHINGS	3,313	2,514	6,000	2,000
POSTAGE	(386)	(75)	750	750
CLEANING SUPPLIES	-	-	-	1,000
MERCHANDISE TSF OR DIST	1,365	1,638	-	-
VEHICLE MAINTENANCE/REPAIR	498	1,663	800	-
PETROLEUM PRODUCTS	661	378	1,000	-
<b>COMMODITIES TOTAL</b>	<b>13,361</b>	<b>9,836</b>	<b>12,550</b>	<b>4,250</b>
BUILDINGS/FIXED EQUIPMENT	321	-	5,000	5,000
PUBLIC GROUNDS IMPROVE	922	-	5,000	5,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>1,242</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
TRANSFER TO BOND AND INTEREST	189,070	-	-	-
TRANSFER OUT	279,613	81,514	526,695	532,718
OPERATING RESERVES	-	-	150,000	-
TRANSFERS OUT TOTAL	468,683	81,514	676,695	532,718
<b>NON-DEPARTMENTAL TOTAL</b>	<b>\$575,210</b>	<b>\$176,581</b>	<b>\$819,495</b>	<b>\$633,718</b>





# General Fund: Community Development

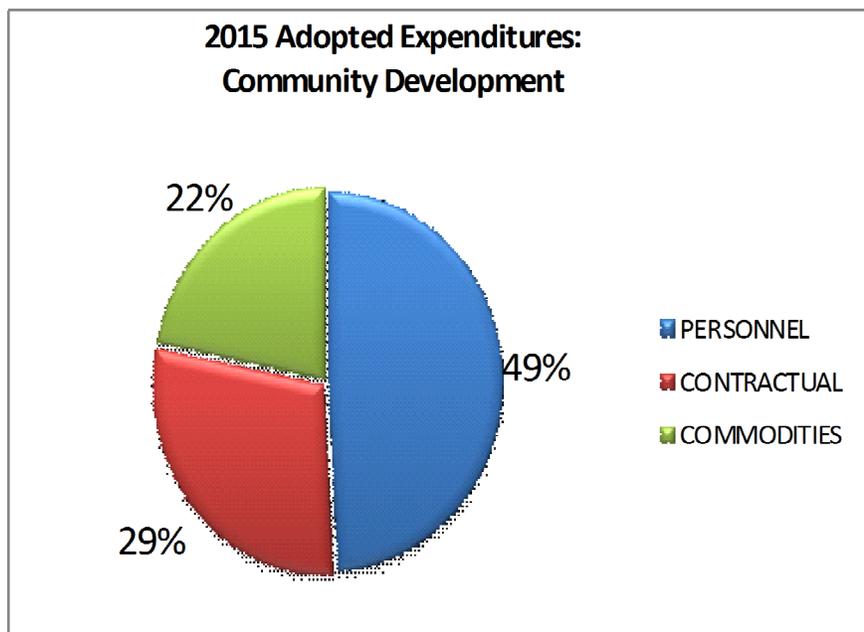


The mission of the Community Development Department is to promote a sense of community within Bel Aire through various events and the through the City's media presence. The department also provides administrative support to the Bel Aire Area Chamber of Commerce which has been incubated by the City since the organization formed in 2008.

The Community Development Department is primarily responsible for the management of the City brand and image in the greater community. Included in this management are the collective advertising and marketing of the city at large, trade shows and exhibitions in which the City participates, community relations, events and promotional publications. The cost to participate in the annual Wichita Home Show is paid through the Community Development Department.

In 2013, staff restructuring allowed for the creation of one full-time position to be devoted entirely to Community Development. The Personnel budget for this department includes the full cost of this position, the Community Development Director.

The 2015 Contractual budget includes \$30,000 in new home buyer incentive rebates for the program that started in 2012. The Commodities budget contains funding for some of the City's advertising expenses, publication printing and membership dues to regional organizations including the Wichita Metro Chamber of Commerce, REAP and the Bel Aire Chamber of Commerce.





## Line Item Budget: General Fund Community Development

COMMUNITY DEVELOPMENT EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2015 ADOPTED
SALARIES	-	\$25,869	\$65,000	\$45,000
OVERTIME	-	-	500	500
FICA	-	-	-	3,500
KPERS	-	-	-	4,300
HEALTH/DENTAL/LIFE EXPENSE	-	-	-	16,000
WORKMANS COMP	-	-	-	100
UNEMPLOYMENT EXPENSE	-	-	-	2,100
<b>PERSONNEL TOTAL</b>	-	<b>25,869</b>	<b>65,500</b>	<b>71,500</b>
COMPUTER SUPPORT SVCS	-	116	-	600
CONTRACTUAL SVCS	690	959	1,000	3,000
LIABILITY INSURANCE	-	-	-	1,000
COMMUNICATION SERVICES	-	-	-	6,000
UTILITIES	-	-	-	1,500
REIMBURSEMENTS	-	6,294	20,000	30,000
<b>CONTRACTUAL TOTAL</b>	<b>690</b>	<b>7,369</b>	<b>21,000</b>	<b>42,100</b>
PROF DUES/MEMBERSHIPS	-	2,468	8,200	3,000
COMM RELATIONS/EVENTS	-	2,665	5,000	8,000
OFFICE SUPPLIES	19	467	200	200
OFFICE EQUIP/FURNISHINGS	-	128	500	200
POSTAGE	-	27	1,000	1,000
PRINTING & PUBLICATIONS	-	1,996	500	10,000
ADVERTISING & MARKETING	3,127	1,689	5,000	5,000
MERCH FOR TRANS/DISTRIB	-	1,999	500	3,000
TRAINING & CONFERENCES	-	799	1,500	1,500
<b>COMMODITIES TOTAL</b>	<b>3,147</b>	<b>12,408</b>	<b>22,400</b>	<b>31,900</b>
<b>COMMUNITY DEVELOPMENT TOTAL</b>	<b>\$3,837</b>	<b>\$45,646</b>	<b>\$108,900</b>	<b>\$145,500</b>





# General Fund: Land

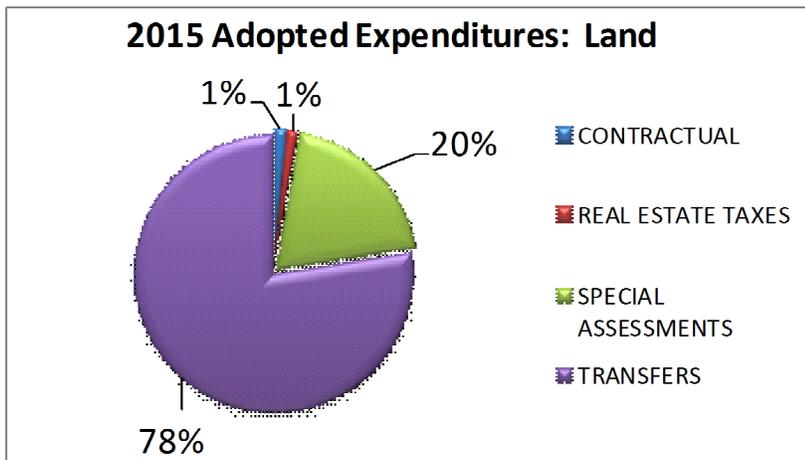


The mission of the Land Development Department is to provide clear financial management and tracking of the City's land development efforts. In 2010, the City Council voted to refinance the approximately 1,900 acres of remaining land left from the development project that began in 2003. Refinancing changed the debt structure from Certificates of Participation held by the City to general obligation bonds held by the Bel Aire Public Building Commission (PBC). The PBC holds the debt and the City provides annual payments for the land, similar to a lease. Revenues to support this department come from a combination of taxes and land sales. Interest payments on the land debt began in November 2011 with a payment of \$629,786. Beginning in 2012, the annual interest payments doubled to \$1.26 million. Scheduled principal repayment begins in 2020. Principal pre-payment can be applied at any time in conjunction with a land sale.

In 2014, the City made almost \$1,000,000 in principal prepayments from industrial land sales. This will reduce the interest payable for 2015 by around \$50,000.

The Commodities budget contains the City's portion of real estate taxes and special assessments on City-owned land. Adding infrastructure needed for development to occur requires the City to pay \$610,000 in special assessments in 2015. Those obligations are reduced as the City is able to sell more of the remaining land.

The largest expenditure category in the Land Department is for Transfers Out totaling \$2,402,852. This amount includes \$1.26 million for the interest payment on the land debt that will be transferred to the non-budgeted trustee fund for PBC. Another \$240,000 will be transferred to the Bond and Interest fund to cover City-at-large portions of non-PBC bonds. The transfer amount also includes over \$880,000 in reserves to ensure budget authority to make principal prepayments when possible.





## Line Item Budget: General Fund Land

LAND DEPARTMENT	2012	2013	2014	2015
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
CONTRACTUAL SERVICES	\$31,588	\$13,764	\$10,000	\$10,000
CP 1 HOA EXPENSES	-	2,383	1,500	1,000
LANDING HOA EXPENSES	-	3,316	3,000	1,000
VILLAS AT CP4 EXPENSES	-	23,489	20,000	10,000
ELK CREEK HOA EXPENSES	-	595	-	-
LIABILITY INSURANCE	-	-	-	300
ENGINEERING	18,475	21,415	10,000	20,000
LEGAL SERVICES	1,678	5,324	3,000	3,000
UTILITIES	39,516	17,554	300	300
REIMBURSEMENTS	-	101	-	-
<b>CONTRACTUAL TOTAL</b>	<b>91,257</b>	<b>87,941</b>	<b>47,800</b>	<b>45,600</b>
PUBLICATIONS/PRINTING	211	3,023	3,000	2,000
ADVERTISING & MARKETING	57,271	475	50,000	1,000
REAL ESTATE TAXES	34,826	82,558	60,000	40,000
SPECIAL ASSESSMENTS	456,709	532,074	490,500	610,000
<b>COMMODITIES TOTAL</b>	<b>549,016</b>	<b>618,129</b>	<b>603,500</b>	<b>653,000</b>
TRANSFER OUT	979,572	1,988,643	2,692,653	2,402,852
<b>TRANSFERS OUT TOTAL</b>	<b>979,572</b>	<b>1,988,643</b>	<b>2,692,653</b>	<b>2,402,852</b>
<b>LAND DEPARTMENT TOTAL</b>	<b>\$ 1,619,845</b>	<b>\$ 2,694,714</b>	<b>\$ 3,343,953</b>	<b>\$ 3,101,452</b>





# PROPRIETARY FUNDS





# Proprietary Funds

## Municipal Utilities and Services

The City owns its own municipal waterworks utility and sanitary sewer utility, including treatment facilities owned and operated through the Chisholm Creek Utility Authority, under an Interlocal Cooperation Agreement with the City of Park City, Kansas. Water is also obtained through a contract with the City of Wichita. Natural gas, electric and telephone services are provided by private utility companies.

### Largest System Customers

The ten largest water and wastewater system customers are as follows:

<u>Customer</u>	<u>Gallons</u>	<u>Percent of Total</u>
Catholic Care	16,943,700	5.56%
Tree Top	5,511,100	1.81
Sunrise	2,708,000	0.89
Wickham Glass	2,235,000	0.73
Spiritual Life	1,254,000	0.41
Resurrection	954,100	0.31
Bel Pointe	725,200	0.24
Heartland Animal	603,100	0.20
Enterprise	457,500	0.15
Subway	<u>380,600</u>	<u>0.12</u>
Total	31,772,300	10.42%

## Chisholm Creek Utility Authority

The City of Bel Aire and the City of Park City, Kansas have joined together to create the Chisholm Creek Utility Authority (the "Authority") under an Interlocal Cooperation Agreement. As a contracting member of the Authority, the City of Bel Aire will receive certain water and sewer services from the Authority. The Authority is authorized to issue debt, in its own name, on behalf of the members; however, such debt shall not constitute a charge against or indebtedness of any member on behalf of which such debt is issued. The contracting members are not liable for the debt obligations of the Authority, but each member shall be liable to the Authority to the extent of its obligations specified in any contract or agreement by and between the members and the Authority.

The Authority has \$26,525,000 in bonds outstanding, and the Authority anticipates that payments made by the members will be sufficient to meet the annual debt service requirements on the outstanding obligations. The portions of the City of Bel Aire's obligations under the service agreement applicable to water service and wastewater service are approximately 47% and 53%, respectively.



# Water Fund: Revenues



The mission of the Water Department is to provide high quality, safe, potable water to all Bel Aire residents; maintain the City's water infrastructure, including water towers; and work with CCUA and The City of Wichita to ensure no interruptions in water service. The Department staff seeks to provide the highest level of customer service possible.

Revenue in the Water Fund is driven by water sales to Bel Aire utility customers. Water sales account for 98 percent of the total annual revenue in the Water fund. Sales of \$1,650,000 are budgeted for 2015, based on historical sales data. Declining consumption has put pressure on the fund to collect more revenue from sales. As the City grows and more customers utilize the City's water supply, revenues will increase and alleviate the burden on the declining fund balance. The projected 2015 beginning fund balance of \$377,189 will be reduced to \$153,449 at the end of the year if all budgeted expenditures are made.

A water meter replacement project was initiated in 2013 through a loan from the Kansas Department of Health and Environment. Replacement of most of the outdated residential meters throughout the system was completed in late 2014. It is anticipated that the increased accuracy of these meters could lead to a 3% increase in revenue over the course of 2015.

## Residential Water Utility Rates for 2015:

A minimum water service charge of \$26.21 per monthly billing period shall be assessed to all residential customers who have their premises connected to the City water system at any time during the monthly billing period. In addition to the minimum water service charge, the following charges for any metered volume of water passing from the City water system to any service connection shall be billed to the person, firm or organization whose premises are serviced by the connection.

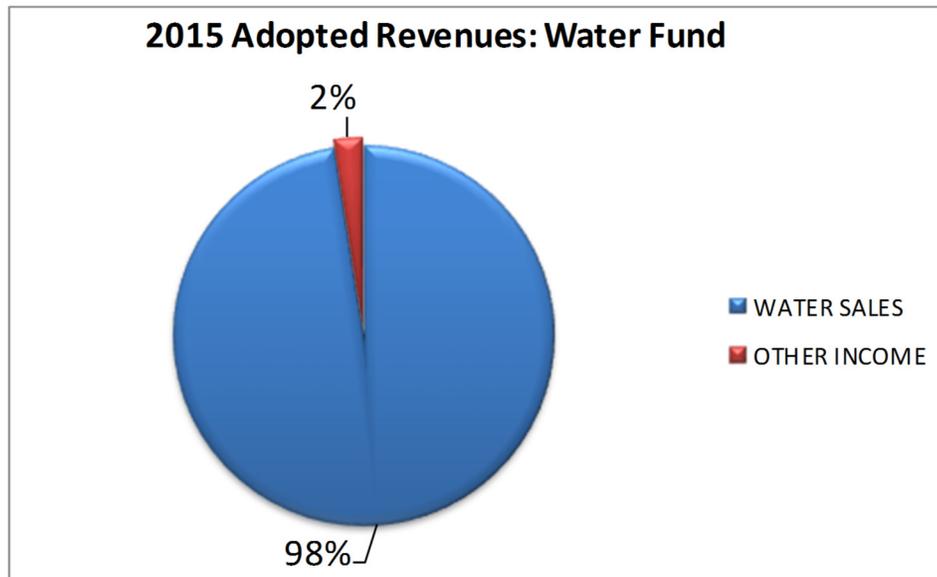
<u>Gallons</u>	<u>Rate</u>
Minimum	\$26.21
0-2,999	Additional \$3.23 per 1,000 gallons
3,000-5,999	Additional \$4.41 per 1,000 gallons
6,000-11,999	Additional \$4.82 per 1,000 gallons
12,000-16,999	Additional \$4.95 per 1,000 gallons
17,000-24,999	Additional \$5.06 per 1,000 gallons
25,000 and over	Additional \$5.12 per 1,000 gallons





# Line Item Budget: Water Fund Revenues

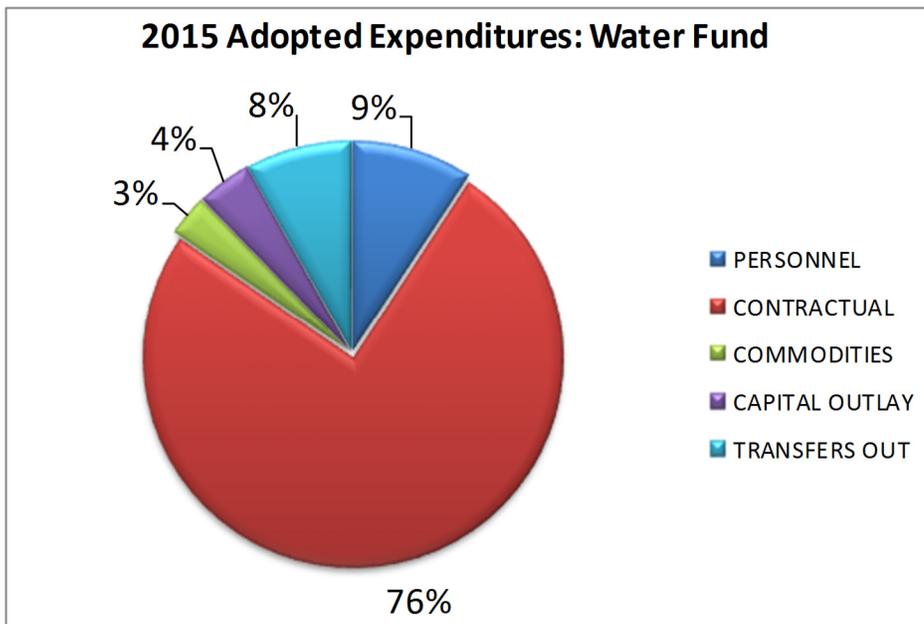
WATER FUND REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2015 ADOPTED
<b>BEGINNING FUND BALANCE</b>	<b>\$169,170</b>	<b>\$371,999</b>	<b>\$396,971</b>	<b>\$377,189</b>
CONNECTION FEES	10,000	11,750	10,000	12,000
FIRE STANDBY	7,860	7,720	7,000	7,500
LATE FEES/SERVICE CHARGES	56,440	54,600	49,000	48,000
SPRINKLER TESTING/PERMITS	9,985	6,990	1,500	1,500
WATER SALES COLLECTED	1,657,876	1,482,367	1,723,880	1,650,000
WATER TAP FEE(500)	32,925	126,525	30,000	100,000
WATER LINE INSP.(50)	7,200	-	-	-
TRASH ADMINISTRATIVE FEE	23,757	49,584	45,000	45,000
<b>WATER UTILITY INCOME</b>	<b>1,806,043</b>	<b>1,739,536</b>	<b>1,866,380</b>	<b>1,864,000</b>
MISCELLANEOUS INCOME	535	358	500	500
MISCELLANEOUS REIMBURSE	27	-	-	-
<b>OTHER INCOME</b>	<b>562</b>	<b>358</b>	<b>500</b>	<b>500</b>
<b>WATER UTILITY TOTAL REVENUES</b>	<b>\$ 1,975,775</b>	<b>\$ 2,111,894</b>	<b>\$ 2,263,851</b>	<b>\$ 2,241,689</b>



# Water Fund: Expenditures



Water fund expenditures are largely concentrated in Contractual obligations. Bel Aire purchases water from two sources: the Chisholm Creek Utility Authority (CCUA) and the City of Wichita. The greatest expense for the Water Fund is \$582,000 in CCUA debt payments and \$388,000 for operations and maintenance at CCUA. Bel Aire has a take or pay contract with the City of Wichita budgeted at \$426,000 for 2015. Capital Outlays for 2015 include \$34,128 for a maintenance contract on the older City water tower and \$53,100 for a debt payment on a loan from the Kansas Department of Health and Environment. The Transfer Out amount will be transferred to the Bond & Interest fund for the Water Fund's portion of debt service on outstanding bonds.



WATER FUND EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2015 ADOPTED
SALARIES	\$194,900	\$134,544	\$184,000	\$142,000
OVERTIME CONTINGENCY	4,524	3,612	5,000	2,000
FICA	-	-	-	11,000
KPERS	-	-	-	14,000
HEALTH/DENTAL/LIFE EXPENSE	-	-	-	16,000
WORKMANS COMP	-	-	-	1,600
UNEMPLOYMENT EXPENSE	-	-	-	6,400
<b>PERSONNEL TOTAL</b>	<b>\$199,424</b>	<b>\$138,156</b>	<b>\$189,000</b>	<b>\$193,000</b>

Continued on page 51



# Line Item Budget: Water Fund Expenditures

WATER FUND EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2015 ADOPTED
ACCOUNTING & AUDITING	-	-	\$2,500	\$ 2,500
FRANCHISE FEE TO GENERAL	-	-	50,000	50,000
COMPUTER SUPPORT SERVICES	681	384	1,000	600
CONTRACTUAL SERVICES	4,210	55,038	23,422	100,000
LIABILITY INSURANCE	5,905	6,004	7,000	11,000
ENGINEERING SERVICES	(14,700)	5,015	2,000	2,000
COMMUNICATIONS SERVICES	1,422	1,349	1,750	2,500
UTILITIES	5,175	5,874	6,000	9,000
WATER PURCHASED	330,904	381,702	405,000	426,000
WATER TREATMENT OP/MAINT	289,102	207,780	315,000	388,000
WATER SERVICE CUA-Debt service	561,206	643,232	586,138	582,000
<b>CONTRACTUAL TOTAL</b>	<b>1,183,978</b>	<b>1,306,887</b>	<b>1,400,110</b>	<b>1,573,600</b>
AGRICULT/HORTICULT SUPPLY	658	230	500	500
CHEMICALS	12	-	200	-
PROFESSIONAL DUES/MEMBER	473	2,023	3,000	3,000
OFFICE SUPPLIES	1,547	1,147	2,000	2,000
OFFICE EQUIP/FURNISHINGS	-	5,896	1,000	2,000
POSTAGE	6,889	6,786	7,500	8,000
PUBLICATIONS	908	1,070	1,000	500
CLEANING SUPPLIES	308	404	500	500
SAFETY EQUIP & SUPPLIES	902	61	1,000	1,000
MERCHANDISE TRANSFER/DISTRIB	-	76	-	-
UNIFORMS/CLOTHING	557	420	1,000	600
TRAINING & CONFERENCES	559	685	1,600	1,600
MINOR EQUIP: TOOLS,ELECT	1,128	579	2,500	2,500
VEH/EQUIP REPAIRS & MAINT	4,954	7,111	6,000	6,000
PETROLEUM PRODUCTS	6,685	5,686	11,000	7,000
CONSTRUCTION MATERIAL/SUP	913	185	1,000	1,000
WELLFIELD OPERATIONS	6,186	-	7,500	-
WATER SYSTEM MAINT/REPAIR	19,816	43,402	30,000	30,000
<b>COMMODITIES TOTAL</b>	<b>52,872</b>	<b>75,760</b>	<b>78,100</b>	<b>66,200</b>
BUILDINGS/FIXED EQUIPMENT	-	2,540	-	-
WATER SYSTEM IMPROVE	25,596	34,128	34,128	34,128
DEBT SERVICE PRINCIPAL	-	-	17,283	35,100
DEBT SERVICE INTEREST	-	-	9,277	18,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>25,596</b>	<b>36,668</b>	<b>60,688</b>	<b>87,228</b>
TRANSFER TO BOND/INTEREST	157,071	157,452	158,984	168,212
<b>TRANSFERS OUT TOTAL</b>	<b>157,071</b>	<b>157,452</b>	<b>158,984</b>	<b>168,212</b>
<b>WATER UTILITY TOTAL EXP</b>	<b>\$1,618,941</b>	<b>\$1,714,923</b>	<b>\$1,886,882</b>	<b>\$2,088,240</b>



# Waste Water Fund: Revenues



The mission of the Waste Water Department is to provide safe waste water service to all Bel Aire residents, maintain the City's waste water infrastructure, including lift stations, and work with CCUA to ensure no interruptions in waste water service. The Department staff seeks to provide the highest level of customer service possible.

Revenue in the Waste Water Fund is driven by sewer charges to Bel Aire utility customers. Sewer charges account for 93 percent of the total annual revenue in the Waste Water Fund. Charges of \$1,528,500 are budgeted in 2015, based on historical sales data. As the City grows and more customers utilize the City's waste water system, revenues will increase and alleviate the burden on the fund balance. The projected 2015 beginning fund balance of \$377,163 will be reduced to \$291,846 at the end of the year if all budgeted expenditures are made.

## 2015 Residential Sanitary Sewer Utility Rates

A minimum sanitary sewer service charge of \$29.23 per monthly billing period shall be assessed to all residential customers who have their premises connected to the City sanitary sewer system at any time during the monthly billing period. In addition to the minimum sanitary sewer service charge, additional charges for sanitary sewer collection and treatment, based on metered volume of water from the City water system, shall be billed to the person, firm or organization whose premises are serviced by the connection at the rate of \$5.28 per 1,000 gallons.

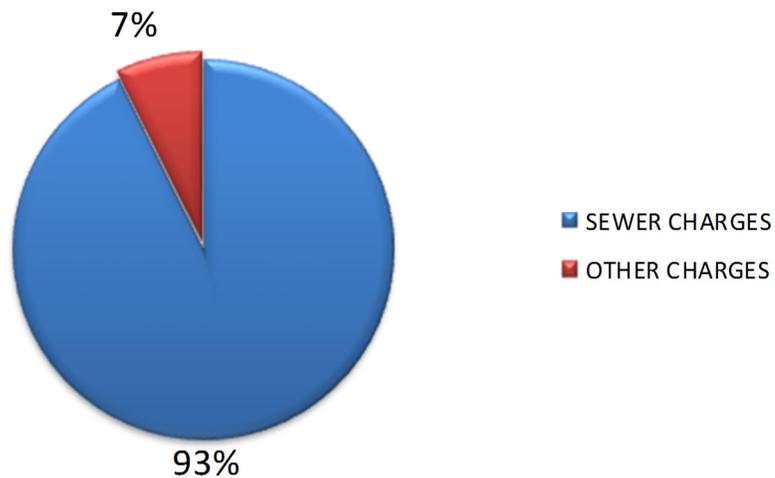




## Line Item Budget: Waste Water Fund Revenues

WASTE WATER FUND REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2015 ADOPTED
<b>BEGINNING FUND BALANCE</b>	<b>\$349,252</b>	<b>\$441,854</b>	<b>\$476,830</b>	<b>\$377,163</b>
LATE FEES/SERVICE CHARGES	20,063	22,271	21,000	20,000
TRASH ADMINISTRATIVE FEE	1,818	-	-	-
SEWER CHARGES COLLECTED	1,344,304	1,451,266	1,457,775	1,528,500
SEWER TAP FEE	32,925	126,525	70,000	100,000
SEWER LINE INSPECTIONS	10,800	-	-	-
<b>WASTE WATER UTILITY REVENUE TOTAL</b>	<b>1,409,910</b>	<b>1,600,061</b>	<b>1,548,775</b>	<b>1,648,500</b>
<b>WASTE WATER UTILITY TOTAL REVENUES</b>	<b>\$ 1,759,162</b>	<b>\$ 2,041,915</b>	<b>\$ 2,025,605</b>	<b>\$ 2,025,663</b>

**2015 Adopted Revenues: Waste Water Fund**

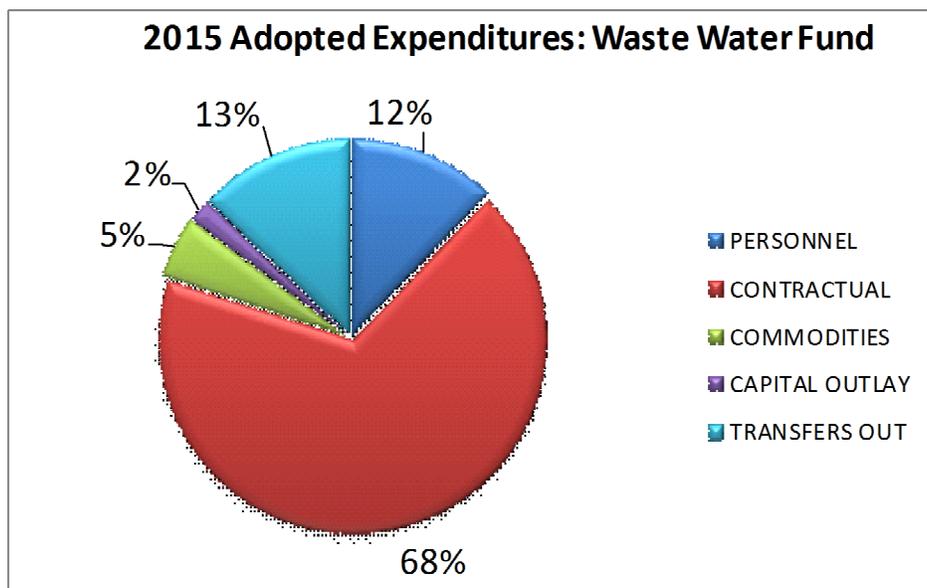




## Waste Water Fund: Expenditures



Waste Water Fund expenditures are largely concentrated in Contractual obligations. The greatest expense for the Waste Water Fund is \$674,000 in CCUA debt payments and \$425,000 for treatment and maintenance at CCUA. The Capital Outlay amount includes \$33,000 for a debt payment on a loan from the Kansas Department of Health and Environment. The Transfer Out amount will be transferred to the Bond & Interest fund for the Waste Water Fund's portion of debt service on outstanding bonds.





# Line Item Budget: Waste Water Fund Expenditures

WASTE WATER FUND EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2015 ADOPTED
SALARIES	\$ 179,470	\$ 238,722	\$ 200,000	\$ 153,000
OVERTIME CONTINGENCY	358	1,165	1,000	2,000
FICA	-	-	-	12,000
KPERS	-	-	-	16,000
HEALTH/DENTAL/LIFE EXPENSE	-	-	-	15,000
WORKMANS COMP	-	-	-	6,500
UNEMPLOYMENT EXPENSE	-	-	-	7,000
<b>PERSONNEL TOTAL</b>	<b>179,828</b>	<b>239,886</b>	<b>201,000</b>	<b>211,500</b>
ACCOUNTING & AUDITING	-	-	2,500	2,500
FRANCHISE FEE TO GENERAL	8,333	-	50,000	50,000
COMPUTER SUPPORT SERVICES	638	383	1,000	600
CONTRACTUAL SERVICES	474	4,417	2,250	5,000
LIABILITY INSURANCE	5,599	5,062	6,000	7,000
ENGINEERING SERVICES	(10,737)	4,389	2,000	2,000
COMMUNICATIONS SERVICES	1,421	1,153	1,500	1,500
UTILITIES	3,679	4,860	5,500	7,000
SEWER TREATMENT OP/MAINT	278,567	315,850	360,000	425,000
SEWER DEBT SVC - CCUA	561,206	731,184	664,000	674,000
<b>CONTRACTUAL TOTAL</b>	<b>849,251</b>	<b>1,067,389</b>	<b>1,094,850</b>	<b>1,174,600</b>
PROFESSIONAL DUES/MEMBER	473	473	500	500
OFFICE SUPPLIES	1,135	612	1,200	1,000
OFFICE EQUIP/FURNISHINGS	1,627	5,194	1,500	2,000
POSTAGE	6,467	6,425	7,500	8,000
PUBLICATIONS	884	780	1,000	500
CLEANING SUPPLIES	258	315	300	300
SAFETY EQUIP & SUPPLIES	192	49	300	300
UNIFORMS/CLOTHING	521	420	800	600
TRAINING & CONFERENCES	-	142	500	500
MINOR EQUIP: TOOLS,ELECT	372	355	1,500	1,500
VEH/EQUIP REPAIRS & MAINT	1,288	1,975	4,000	4,000
PETROLEUM PRODUCTS	2,609	3,256	4,500	3,500
CONSTRUCTION MATERIAL/SUP	248	177	300	300
LIFT STATION OPERATIONS	21,932	18,526	25,000	25,000
WASTEWATER SYS M/R	41,056	4,979	40,000	40,000
<b>COMMODITIES TOTAL</b>	<b>79,089</b>	<b>43,677</b>	<b>89,600</b>	<b>88,000</b>
SEWER SYSTEM IMPROVE	(4,758)	-	30,000	-
DEBT SERVICE PRINCIPAL	-	-	10,829	22,004
DEBT SERVICE INTEREST	-	-	5,680	11,017
<b>CAPITAL OUTLAY TOTAL</b>	<b>(4,758)</b>	<b>-</b>	<b>46,509</b>	<b>33,021</b>
TRANSFER TO BOND/INTEREST	214,536	214,133	216,483	226,696
<b>TRANSFERS OUT TOTAL</b>	<b>214,536</b>	<b>214,133</b>	<b>216,483</b>	<b>226,696</b>
<b>SEWER UTILITY EXPENSE TOTAL</b>	<b>\$ 1,317,946</b>	<b>\$ 1,565,084</b>	<b>\$ 1,648,442</b>	<b>\$ 1,733,817</b>



# SPECIAL FUNDS



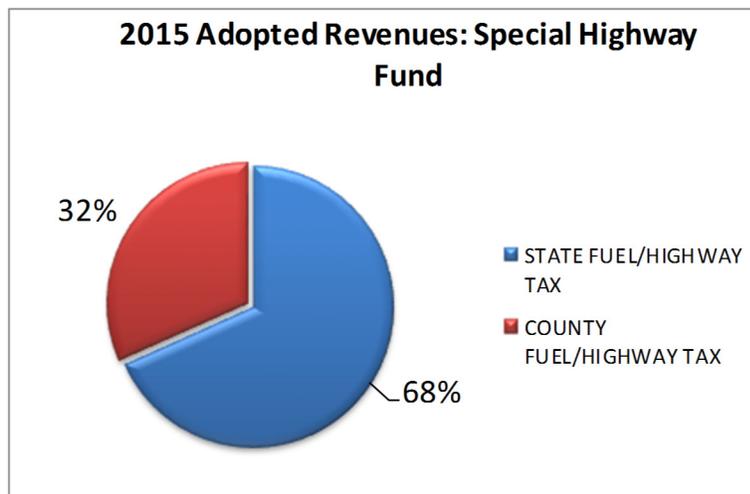


# Special Highway Fund: Revenues



The mission of the Special Highway Fund is to maintain the City's transportation infrastructure including streets, traffic signs and signals; work with other jurisdictions to ensure limited resources are used properly and provide superior customer service. The City maintains almost 50 miles of roadway.

All revenues for the Special Highway Fund come from State and County highway fuel taxes. Estimates are provided annually by the League of Kansas Municipalities. The beginning fund balance of \$155,724 is expected to decrease to \$82,631 at the end of the 2015. A one-cent sales tax vote to fund street improvements was unsuccessful in November of 2014. Additional methods to fund street improvements and debt service payments will be evaluated for the 2016 budget year.



SPECIAL HIGHWAY FUND REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2015 ADOPTED
BEGINNING FUND BALANCE	\$267,943	\$287,241	\$149,622	\$155,724
STATE FUEL/HIGHWAY TAX	175,848	171,916	177,300	175,850
COUNTY FUEL/HIGHWAY TAX	77,726	75,547	80,190	81,490
<b>TAXES TOTAL</b>	<b>253,574</b>	<b>247,462</b>	<b>257,490</b>	<b>257,340</b>
MISCELLANEOUS REIMBURSEMENT	386	623	-	-
<b>OTHER REVENUE TOTAL</b>	<b>386</b>	<b>623</b>	<b>-</b>	<b>-</b>
<b>SPECIAL HIGHWAY FUND TOTAL</b>	<b>\$ 521,903</b>	<b>\$ 535,326</b>	<b>\$ 407,112</b>	<b>\$ 413,064</b>





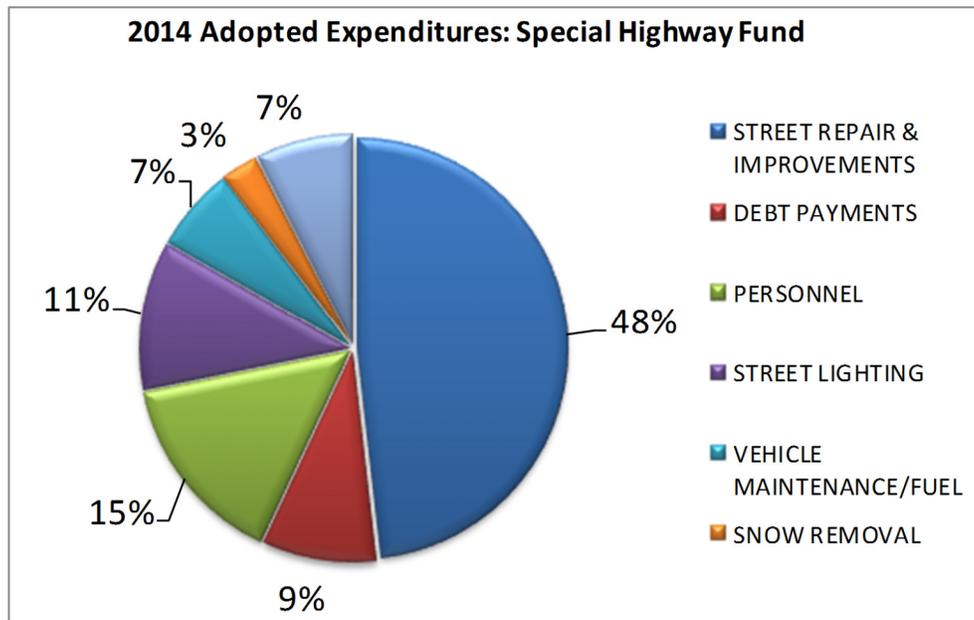
# Special Highway Fund: Expenditures



The Personnel category of expenditures within the Special Highway Fund covers the cost of one full-time employee. The largest Contractual expenses are street lighting at \$45,000 and engineering services at \$20,000.

The Commodities category contains expenditures of \$25,000 for street repairs and \$10,000 for snow and ice removal. Capital Outlays include \$40,000 budgeted for street improvements and \$19,400 for the second of three payments on a bucket truck.

The Transfer Out budget is for the City at large portions of paving projects within the 2007C and 2013D bonds. This amount will be transferred to the Bond and Interest Fund.





## Line Item Budget: Special Highway Fund Expenditures

SPECIAL HIGHWAY FUND EXPENDITURES	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2015 ADOPTED
SALARIES	\$60,001	\$69,844	\$52,000	\$37,000
OVERTIME CONTINGENCY	-	-	500	1,000
FICA	-	-	-	2,800
KPERS	-	-	-	3,500
HEALTH/DENTAL/LIFE EXPENSE	-	-	-	16,000
WORKMANS COMP	-	-	-	1,700
UNEMPLOYMENT EXPENSE	-	-	-	1,700
<b>PERSONNEL TOTAL</b>	<b>60,001</b>	<b>69,844</b>	<b>52,500</b>	<b>63,700</b>
COMPUTER SUPPORT SERVICES	-0	-	400	-
CONTRACTUAL SERVICES	121	168	500	500
LIABILITY INSURANCE	5,059	5,146	6,000	6,000
ENGINEERING SERVICES	(32,614)	36,631	3,000	20,000
MEDICAL SERVICES	20	15	100	-
STREET LIGHTING	37,242	44,424	40,000	45,000
COMMUNICATIONS SERVICES	1,421	1,163	1,500	1,200
UTILITIES	3,170	3,759	3,500	5,000
<b>CONTRACTUAL TOTAL</b>	<b>14,419</b>	<b>91,307</b>	<b>55,000</b>	<b>77,700</b>
AGRICULT/HORTICULT SUPPLY	528	1,608	600	600
SAFETY EQUIP & SUPPLIES	1,161	2,808	1,500	2,500
UNIFORMS/CLOTHING	521	365	750	600
TRAINING & CONFERENCES	-	40	150	500
MINOR EQUIP: TOOLS,ELECT	692	416	1,500	1,500
VEH/EQUIP REPAIRS & MAINT	7,968	13,595	10,000	10,000
PETROLEUM PRODUCTS	9,516	11,591	13,000	13,000
CONSTRUCTION MATERIAL/SUP	721	680	750	1,000
SIGNS, MATERIAL/SUPPLIES	1,684	5,001	3,500	5,000
SNOW & ICE REMOVAL	7,659	13,649	10,000	10,000
RADIO/COMMUNICATION EQUIP	27	-	200	-
STREET REPAIR MATERIALS	25,416	20,204	25,000	20,000
<b>COMMODITIES TOTAL</b>	<b>57,553</b>	<b>71,241</b>	<b>69,300</b>	<b>64,700</b>
VEH/EQUIP LEASE/PURCHASE	32,731	71,528	19,398	19,400
PUBLIC GROUNDS IMPROVEMNT	-	23,740	-	10,000
STREET IMPROVEMENTS	60,430	40,744	45,000	40,000
DEBT SERVICE PRINCIPAL	-	-	80,000	-
DEBT SERVICE INTEREST	-	-	20,000	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>93,161</b>	<b>136,012</b>	<b>164,398</b>	<b>69,400</b>
TRANSFER TO BOND & INTEREST	11,493	11,441	11,560	54,933
<b>TRANSFERS OUT TOTAL</b>	<b>11,493</b>	<b>11,441</b>	<b>11,560</b>	<b>54,933</b>
<b>STREET FUND EXPENSE TOTAL</b>	<b>\$ 236,628</b>	<b>\$ 379,845</b>	<b>\$ 352,758</b>	<b>\$ 330,433</b>





# Employee Benefit Fund



The Employee Benefits Fund was established as a special fund of the City of Bel Aire in 2002. Through 2014, the fund had a dedicated mill levy to support the City's portion of federal and state mandated employee expenses and health and life insurance costs.

In 2015, this fund will be closed out and all employment related expenses will be paid directly from the same fund as an employee's salary is paid from. The ending cash balance from 2014 will be transferred to the General Fund.

<b>REVENUE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
TAXES TOTAL	\$534,827	\$425,753	\$398,602	\$ -
OTHER REVENUE TOTAL	102	6,669	-	-
BEGINNING FUND BALANCE	322,214	658,755	405,408	704,746
<b>EMPLOYEE BENEFITS TOTAL</b>	<b>\$857,143</b>	<b>\$1,091,178</b>	<b>\$804,010</b>	<b>\$ -</b>

By paying all employment-related costs out of the same fund as an employee's salary is paid from, it allows for better tracking of the true cost of each position.

The largest expenses for employment-related costs are for health insurance, Federal payroll taxes (FICA) and Kansas Public Employees Retirement System (KPERs) in which all eligible employees are enrolled. For 2015, the City is required to contribute 9.84 percent of an eligible employee's wages to KPERs. All employees are required to invest 6 percent of their total salary each year beginning in 2015.

<b>EXPENDITURE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
PERSONNEL TOTAL	\$386,009	\$385,033	\$709,010	\$ -
TRANSFER/RESERVE TOTAL	-	-	95,000	704,746
<b>TOTAL EMP BENEFIT EXPENSES</b>	<b>\$386,009</b>	<b>\$385,033</b>	<b>\$804,010</b>	<b>\$704,746</b>





# Line Item Budget: Employee Benefit Fund

EMPLOYEE BENEFIT FUND	2012	2013	2014	2015
REVENUE	ACTUAL	ACTUAL	ADOPTED	ADOPTED
<b>BEGINNING FUND BALANCE</b>	<b>\$322,214</b>	<b>\$658,755</b>	<b>\$405,408</b>	<b>\$704,746</b>
AD VALOREM TAX	444,410	347,755	344,587	-
DELIQUENT TAX	6,053	7,395	4,100	-
MOTOR VEHICLE TAXES	83,512	69,985	49,425	-
RV TAX	489	366	314	-
16/20 TAX	365	252	176	-
<b>TAXES TOTAL</b>	<b>534,827</b>	<b>425,753</b>	<b>398,602</b>	-
INTEREST	66	62	-	-
MISC. INCOME	36	-	-	-
MISC. REIMBURSEMENTS	-	6,607	-	-
<b>OTHER REVENUE TOTAL</b>	<b>102</b>	<b>6,669</b>	-	-
<b>EMPLOYEE BENEFITS TOTAL</b>	<b>857,143</b>	<b>1,091,178</b>	<b>804,010</b>	-
FICA EXPENSE	94,581	103,314	110,000	-
KPERS EXPENSE	82,273	97,291	120,000	-
DEATH/DISABILITY EXPENSE	8,608	9,122	13,000	-
457 EXPENSE	5,209	6,585	7,000	-
HEALTH EXPENSE	149,679	127,250	400,000	-
PRESCRIPTION EXPENSE	3,495	51	-	-
VISION EXPENSE	100	100	-	-
DENTAL EXPENSE	4,729	482	-	-
LIFE EXPENSE	2,952	1,719	3,610	-
WORKMANS COMP EXPENSE	19,584	20,998	30,000	-
UNEMPLOYMENT EXPENSE	14,409	17,730	25,000	-
ACH TRANSFER FEES	390	390	400	-
<b>PERSONNEL TOTAL</b>	<b>386,009</b>	<b>385,033</b>	<b>709,010</b>	-
TRANSFER OUT	-	-	-	704,746
OPERATING RESERVE	-	-	95,000	-
<b>TRANSFER/RESERVE TOTAL</b>	-	-	<b>95,000</b>	<b>704,746</b>
<b>TOTAL EMP BENEFIT EXPENSES</b>	<b>\$386,009</b>	<b>\$385,033</b>	<b>\$804,010</b>	<b>\$704,746</b>





# Bond and Interest Fund



The Bond & Interest Fund is used to pay the debt service requirements of the City. Only General Obligation debt and Revenue Bond debt are paid through the Bond and Interest Fund. Other debt instruments, such as PBC rents that the City is responsible for, are paid through the General Fund and Proprietary Funds.

Revenue projections are based on figures provided by the County Clerk on an annual basis. The beginning fund balance of \$162,819 is expected to decrease to \$44,320 by the end of 2015.

REVENUE	2012	2013	2014	2015
	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SPECIAL ASSESSMENTS	\$1,317,398	\$1,620,507	\$1,388,446	\$1,427,752
OTHER REVENUES TOTAL	201	93	-	-
TRANSFERS IN TOTAL	1,012,021	627,946	782,228	708,749
BEGINNING FUND BALANCE	6,133	368,902	384,816	162,819
<b>BOND &amp; INTEREST TOTAL</b>	<b>\$ 2,335,752</b>	<b>\$ 2,617,448</b>	<b>\$ 2,555,490</b>	<b>\$ 2,299,320</b>

The City has traditionally used Temporary Note financing for installation of infrastructure in new developments. Temporary Notes are issued at the request of developers for a project period of up to four years. At the end of the project period, the total cost of the project is calculated and assessed to the property owners. The City then converts the Temporary Notes to General Obligation bonds which are funded by the special assessments of the beneficiary property owners, or payable by the City-at-large.

EXPENDITURES	2012	2013	2014	2015
	ACTUAL	ACTUAL	ADOPTED	ADOPTED
DEBT SERVICE PRINCIPAL	\$1,285,000	\$1,525,000	\$1,500,000	\$1,410,000
DEBT SERVICE INTEREST/FEES	681,848	800,303	800,000	845,000
<b>BOND &amp; INTEREST TOTAL</b>	<b>\$ 1,966,850</b>	<b>\$ 2,325,303</b>	<b>\$ 2,300,000</b>	<b>\$ 2,255,000</b>





# Line Item Budget: Bond & Interest Fund

BOND & INTEREST FUND	2012	2013	2014	2015
REVENUE	ACTUAL	ACTUAL	ADOPTED	ADOPTED
<b>BEGINNING FUND BALANCE</b>	<b>\$6,133</b>	<b>\$368,902</b>	<b>\$384,816</b>	<b>\$162,819</b>
SPECIAL ASSESSMENTS	1,361,681	1,548,265	1,388,446	1,427,752
DELINQUENT SPECIAL ASSESSMENTS	-	7,381	-	-
<b>TAXES TOTAL</b>	<b>1,361,681</b>	<b>1,620,507</b>	<b>1,388,446</b>	<b>1,427,752</b>
TRANSFER FROM GENERAL	189,070	244,920	395,201	258,908
TRANSFER FROM STREETS	11,493	11,441	11,560	54,933
TRANSFER FROM WATER	157,071	157,452	158,984	168,212
TRANSFER FROM SEWER	214,536	214,133	216,483	226,696
<b>TRANSFERS IN TOTAL</b>	<b>572,170</b>	<b>741,363</b>	<b>782,228</b>	<b>708,749</b>
<b>BOND &amp; INTEREST TOTAL</b>	<b>\$ 1,939,984</b>	<b>\$ 2,617,448</b>	<b>\$ 2,555,490</b>	<b>\$ 2,299,320</b>

BOND & INTEREST FUND	2012	2013	2014	2015
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
DEBT SERVICE PRINCIPAL	\$1,285,000	\$1,525,000	\$1,500,000	\$1,410,000
DEBT SERVICE INTEREST	681,850	800,303	800,000	845,000
<b>BOND &amp; INTEREST TOTAL</b>	<b>\$ 1,966,850</b>	<b>\$ 2,325,304</b>	<b>\$ 2,300,000</b>	<b>\$ 2,255,000</b>



# Non-Budgeted Fund: Capital Improvement



The Capital Improvement Reserve Fund is a special fund designated for long term savings for larger capital projects.

Between 2010 and 2013, budget restraints precluded transfers to the Capital Improvement Reserve Fund. For 2014 and again in 2015, \$150,000 has been budgeted to be transferred from the General Fund (Non-Departmental) to the Capital Improvement Reserve Fund. The fund is anticipated to begin 2015 with a cash balance of around \$200,000.

In May of 2013 a serious hail storm damaged most of the rooftops within the City limits, including the roofs of most of the City of Bel Aire’s buildings. The insurance proceeds to repair these structures, totaling around \$90,000 was deposited into the Capital Improvement Reserve Fund. Four of the five roofs that were damaged were repaired in 2013 for a total cost of close to \$35,000. The largest repair job, to the City Hall building, was completed in 2014 for almost \$100,000. Other repairs that were covered by insurance were paid out of this fund for 2014.

Capital Improvement Reserve funds were also utilized in 2014 to fund the construction of a privacy fence at the Public Works building for \$16,166 and \$3,143 in sidewalk improvements in certain developments. Builders for these developments pay a separate sidewalk fee that is receipted into the Capital Improvement Reserve Fund. Once enough lots are sold to proceed with sidewalk construction, the total cost is then paid for out of this fund as well.

Expenditures for 2015 will be determined by Council priorities and the Capital Improvement Plan throughout the year.

Capital Improvement Reserve	Projected Cash Balance	Budgeted 2015	Anticipated 2015	Projected Cash Balance
	January 1, 2015	Revenues	Expenditures	December 31, 2015
	\$200,000	\$150,000	\$100,000	\$250,000

# Non-Budgeted Fund: Equipment Reserve



The Equipment Reserve Fund serves as savings accounts for larger equipment and vehicle purchases.

For 2015, \$100,000 is budgeted as a transfer from the General Fund to the Equipment Reserve Fund. This is only the second budget year since 2010 that a transfer to Equipment Reserve has been budgeted. The budgets for 2011-2013 were very tight where no funds were available to make the necessary transfers.

The Equipment Reserve Fund will begin 2015 with a balance of \$60,000. The budgeted transfer of \$100,000 from the General Fund will increase this balance to \$160,000. It is anticipated that around \$100,000 will be spent in 2015 to replace some of the City's older vehicles and equipment that are becoming too costly to repair. The anticipated 2015 ending cash balance for the Equipment Reserve Fund is \$60,000.

In 2014, Equipment Reserve Funds were used to purchase new computer hardware and software to replace outdated models throughout the City. \$38,562 was spent on a new street striper for the Public Works department and \$18,899 was spent to replace an older vehicle in the Parks Department.

Equipment Reserve	Projected Cash Balance	Budgeted 2015	Anticipated 2015	Projected Cash Balance
	January 1, 2015	Revenues	Expenditures	December 31, 2015
	\$60,000	\$100,000	\$100,000	\$60,000

# Non-Budgeted Fund: Capital Projects



The Capital Projects Fund is comprised solely of temporary note proceeds that are used to finance specific projects. Expenses in this fund are dictated by project costs but cannot exceed available funds and cannot be used in any part to pay for City operating expenses or any other cost outside of the scope of each individual project. Each project is treated as a separate account within the Capital Projects Fund to allow for close tracking of revenues and expenditures separately.

For 2015, the following projects will be active:

## 2013A&B Temporary Notes

### Sunflower Commerce Park Phase 1:

Water Improvements	\$363,328
Sewer Improvements	\$180,554
Paving Improvements	\$1,611,966
Electric Improvements	\$180,508
Drainage Improvements	\$944,152
Gas Improvements	\$61,866
Signage Improvements	\$103,080
Rail Improvements	\$19,680

## 2014B Temporary Note

### Sunflower Commerce Park:

Water Main Improvements	\$250,000
Sewer Main Improvements	\$275,000
Lift station Improvements	\$165,000
Sewer Laterals	\$122,500

### Chapel Landing Phase 1:

Water Improvements	\$332,000
Sewer Improvements	\$594,000
Drainage Improvements	\$1,091,000
Paving Improvements	\$1,350,000

### City at Large Projects:

Water Improvements	\$350,000
Paving Improvements	\$1,100,000

## 2013C Temporary Note

### Rock Spring Phase 2:

Water Improvements	\$56,000
Sewer Improvements	\$77,000
Paving Improvements	\$295,000

## 2013E Temporary Note

### Courtyards at Elk Creek Phase 1:

Water Improvements	\$84,000
Sewer Improvements	\$167,000
Paving Improvements	\$319,000

### Rock Spring Phase 3:

Water Improvements	\$56,000
Sewer Improvements	\$77,000
Paving Improvements	\$295,000
Sidewalk Improvements	\$21,000

### Tierra Verde Phase 2:

Paving Improvements	\$500,000
Drainage Improvements	\$800,000

### Wolff Edition:

Water Improvements	\$97,000
Sewer Improvements	\$44,500

### Lycee Heights:

Water Improvements	\$93,000
Sewer Improvements	\$37,000
Paving Improvements	\$197,000

Once the projects have been completed and permanent financing (General Obligation Bond) is in place, the assets become the property of the City of Bel Aire and future maintenance costs must be covered by the City. Significant maintenance costs will not be realized for at least ten years based on the asset lifespan.

# Non-Budgeted Fund: Trustee Fund



The Trustee Fund is comprised of three separate Public Building Commission debt issuances. This fund will receive the budgeted transfers from the General Fund to cover some of the 2015 debt payments, which will also be paid directly from this fund.

The 2014A PBC bond was used to refund the 2006 PBC issuance. The 2006 Refunding Bond was used to re-finance the 2003 Revenue Bond that financed the construction of City Hall. The principal amount was \$3.275 million and debt payments continue through 2030. This refunding shortened the repayment schedule by 6 years and saved the City over \$794,000 in Net Future Value Benefit. Debt service payments are paid from transfers out of the General Fund, Non-Departmental Department. For 2015, City Hall debt service payments are budgeted at \$222,450.

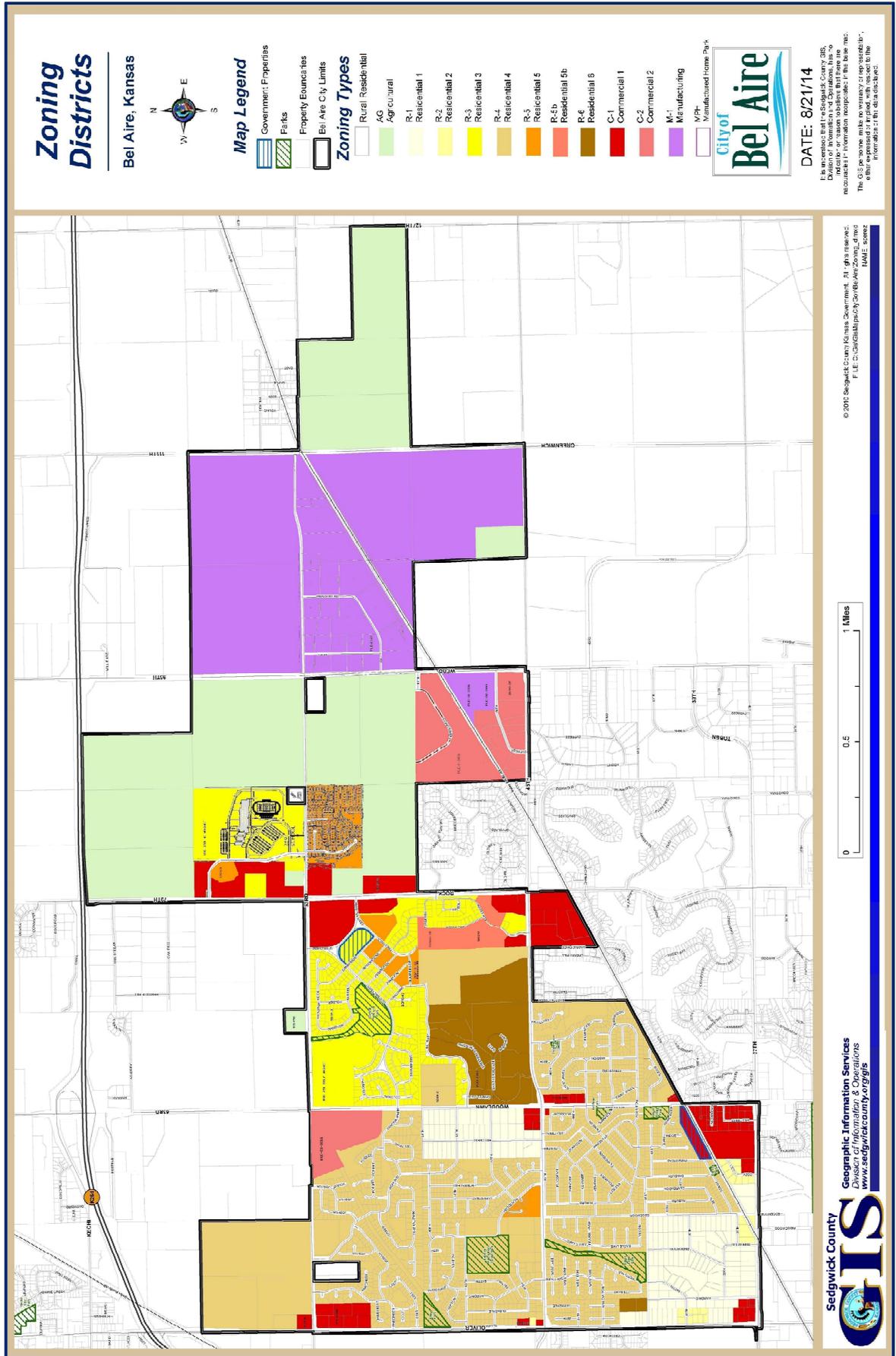
The 2014B PBC bond was used to refund the 2003B and 2004A PBC issuances. The 2003B Revenue Bond was used to fund the construction of the Central Park Pool. The principal amount was \$730,000. Debt payments continue through 2036 and are paid from transfers out of the General Fund, Non-Departmental Department. For 2015, pool debt service payments total \$60,268. The 2004A Revenue Bond was used to fund the construction of an effluent water line to serve a near-by golf course. The principal amount was \$420,000. Debt payments for the water line are paid solely from fees charged to the golf course for the water they receive. Debt service payments for the effluent line total \$42,931 for 2015. The bond pays off in 2030; the refunding shortened the repayment period by four years and had a Net Present Value savings of \$275,000.

The largest debt issuance within the Trustee Fund is the 2010A Public Building Commission Bond that was used to refinance the City-owned industrial land. The principal amount of this issuance was \$19,315,000. Debt service payments continue through 2036. Interest payments for 2015 total slightly over \$1,200,000 and are paid through a transfer from the General Fund, Land Department. Almost \$1,000,000 in principal prepayment on the industrial land was made in conjunction with 2013 and 2014 land sales; this lowered the annual interest payment by \$50,000.

The budgeted transfer amount from the General Fund includes over \$800,000 to be used for principal prepayment; this provides the City with the budget authority to make a principal prepayment on the 2010A debt issuance if land sale revenues exceed budgeted expectations.

Trustee Fund	Projected Cash Balance	Budgeted 2015	Anticipated 2015	Projected Cash Balance
(Public Building Commission)	January 1, 2015	Revenues	Expenditures	December 31, 2015
	\$15,000	\$1,600,000	\$1,600,000	\$15,000

# Zoning Map





# Glossary

**16/20 Vehicle Tax:** The State of Kansas collects tax on larger vehicles and distributes a portion to cities.

**Ad Valorem Tax:** A tax levied on the assessed value of real and personal property (also referred to as property tax).

**Assessed Valuation:** The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a mathematical factor to the appraised value. The value is also determined by the property classification; residential real estate is assessed at 11.5%, land devoted to agricultural use is assessed at 30%, land for Commercial and Industrial uses is assessed at 25%.

**Audit:** An examination of the financial activities of an agency and the report based on such examination.

**Basis of Accounting:** Method used to determine when revenues and expenditures are recognized for budget purposes.

**Balanced Budget:** When a government's total revenues equal total expenditures.

**Budget:** A plan of financial operation including an estimate of proposed expenditures for a given period and proposed means of financing them.

**Budget Adoption:** A formal process by which the budget is approved by the governing body.

**Budget Amendment:** The legal means by which an adopted budget may be increased. The budget may not be increased with ad valorem taxes. The amendment process follows similar steps as the budget adoption.

**Budget Calendar:** Schedule of events followed by the City in the preparation, review and administration of the budget.

**Capital Expenditures:** Funds used to acquire or improve long-term assets.

**Capital Improvement Plan (CIP):** A long-term plan for capital expenditures.

**Certification of Participation (COP):** Lease financing agreements in the form of tax exempt securities similar to bonds.

**City Manager:** The chief administrator of a municipality under the council-manager form of government.

**City of the Second Class:** Kansas statute provides for three classifications of cities based on population size.

**Commodities:** Tangible goods and supplies.

**Contractual Services:** Costs of services.

**Council:** Elected officials of a city who set the general policies under which the city operates.

**Debt Service:** The annual payments required to support debt issuances including interest and principal.

**Department:** A functionally similar group of city employees. The City's Departments are headed by a single Department Director who reports directly to the City Manager.

**Expenditure:** An outlay of cash for the purpose of acquiring an asset or providing a service.

**Fees:** General term used for any charge levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include building permits, fines and fees.

**Fiscal Year:** The City of Bel Aire's Fiscal Year is a calendar year.



# Glossary

**Fund:** An independent fiscal and accounting entity for recording expenditures and revenues. Funds are established for specific activities and are subject to special limitations.

**General Fund:** The fund that accounts for all revenues and expenditures which are not accounted for in specific purpose funds. It finances the ordinary operations of the City.

**General Obligation Bond:** A debt instrument which gives borrowing power to a municipality based upon taxing authority to repay the debt and interest.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity.

**Governing Body:** The elected officials of the City including the mayor plus Council members.

**Grant:** A monetary contribution by an outside organization to financially support a particular function or purpose.

**Interest:** Fee charged by the lender to a borrower for use of borrowed money.

**Levy:** The total amount of taxes imposed by a government to support governmental activities.

**Line Item:** The most detailed unit of budgetary expenditures listed in the City of Bel Aire budget.

**Mayor:** Elected leader of the Governing Body.

**Mill:** A monetary unit used to express the property tax rate.

**Modified Accrual:** An accounting method which reports revenues when they are measurable and available.

**Motor Vehicle Tax:** The County Appraiser determines the value of motor vehicles and the County Treasurer collects and distributes the tax.

**Operating Budget:** A one-year budget approved by the City Council that includes appropriations for direct services to the public including wages and benefits, materials and services, and equipment. Excluded from the operating budget are capital improvement projects, debt service requirements, transfers, and reserves.

**Ordinance:** An enforceable law or statute enacted by a city, town or county. See Resolution.

**Principal:** The amount of borrowed funds which remain unpaid.

**Proprietary Fund:** Governmental activities that can be operated most like a commercial business.

**Public Hearing:** A meeting or portion of a meeting set up to give members of the public a chance to speak on a particular subject such as the proposed annual budget.

**Resolution:** An act that is typically less formal than an ordinance, expressing the opinion or mind of the governing body, and generally dealing with matters of a special or temporary character or setting policy.

**Revenue:** A source of income which finances governmental operations.

**Special Assessments:** Charges assessed against property in a special district formed to pay for specific improvements.

**Special Revenue Funds:** Funds used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.



# APPENDIX A: State Budget Forms





# Appendix A: State Budget Forms: Certificate Page

State of Kansas  
City

2015

**CERTIFICATE**  
To the Clerk of Sedgwick County, State of Kansas  
We, the undersigned, officers of  
**City of Bel Aire**

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 2015; and  
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

		2015 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit for 2015		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	6,264,115	2,071,995	
Employee Benefits		8	704,746		
Special Highway		9	330,433		
Water		9	2,088,240		
Waste Water		10	1,733,817		
Bond & Interest		10	2,255,000		
Non-Budgeted Funds		11			
<b>Totals</b>		xxxxxx	13,376,351	2,071,995	
Notice of the vote to adopt required to be published and attached to the budget?				No	County Clerk's Use Only
Budget Summary		12			
Neighborhood Revitalization					Nov 1, 2014 Total Assessed Valuation

Assisted by: \_\_\_\_\_

Address: \_\_\_\_\_

Email: \_\_\_\_\_

Date Attested: \_\_\_\_\_, 2014

County Clerk

*Patty Martinez*  
*Jessie Donald*  
*Beggy O'Donnell*  
*[Signature]*  
*[Signature]*  
Governing Body





# Appendix A: State Budget Forms: Computation Page

City of Bel Aire

State of Kansas  
City

2015

## Computation to Determine Limit for 2015

1. Total tax levy amount in 2014 budget		Amount of Levy
2. Debt service levy in 2014 budget	+ \$	<u>2,023,678</u>
3. Tax levy excluding debt service	- \$	<u>0</u>
	\$	<u>2,023,678</u>

### 2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014 :	+ _____	1,233,655	
5. Increase in personal property for 2014 :			
5a. Personal property 2014	+ _____	257,503	
5b. Personal property 2013	- _____	411,299	
5c. Increase in personal property (5a minus 5b)	+ _____	0	
			(Use Only if > 0)
6. Valuation of annexed territory for 2014 :			
6a. Real estate	+ _____	0	
6b. State assessed	+ _____	0	
6c. New improvements	- _____	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ _____	0	
7. Valuation of property that has changed in use during 2014 :	+ _____	49,311	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>1,282,966</u>	
9. Total estimated valuation July 1, 2014	_____	45,344,020	
10. Total valuation less valuation adjustment (9 minus 8)		<u>44,061,054</u>	
11. Factor for increase (8 divided by 10)		<u>0.02912</u>	
12. Amount of increase (11 times 3)	+ \$	<u>58,925</u>	
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$	<u>2,082,603</u>	
14. Debt service levy in this 2015 budget		<u>0</u>	
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>2,082,603</u>	
16. Consumer Price Index for all urban consumers for calendar year 2013		<u>1.50%</u>	
17. Consumer Price Index adjustment (3 times 16)	\$	<u>30,355</u>	
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$	<u>2,112,958</u>	

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.







# Appendix A: State Budget Forms: Transfers

State of Kansas  
City

City of Bel Aire

2015

## Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
General	Bond & Interest	358,337	395,201	541,626	12-1, 118
General	Trustee Fund (PBC)	1,936,656	2,574,147	2,143,944	12-1, 118
General	Capital Improvement	-	150,000	150,000	12-1, 118
General	Equipment Reserve	-	100,000	100,000	12-1, 117
Water	Bond & Interest	157,452	158,984	168,212	12-825d
Waste Water	Bond & Interest	214,133	216,483	226,696	12-825d
Special Highway	Bond & Interest	11,441	11,560	54,933	12-803A
Employee Benefit	General Fund	-	-	704,746	79-2958
	<b>Totals</b>	<b>2,678,019</b>	<b>3,606,375</b>	<b>4,090,157</b>	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	<b>2,678,019</b>	<b>3,606,375</b>	<b>4,090,157</b>	

\*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.





# Appendix A: State Budget Forms: Indebtedness

State of Kansas  
City

2015

City of Bel Aire

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2014	Date Due		Amount Due 2014		Amount Due 2015		
						Interest	Principal	Interest	Principal	Interest	Principal	
<b>General Obligation:</b>												
WA/SW/PAVING - REF	10/15/2003	11/1/2019	2.0-5.0	1,710,000	205,000	5/1 - 11/1	11/1	9,025	0	9,025	65,000	
WA/SW/PAVING - REF	10/15/2004	11/1/2014	3.0-3.5	3,930,000	275,000	5/1 - 11/1	11/1	9,626	275,000	0	0	
WA/SW/PAVING - REF	2/15/2007	11/1/2027	4.125-4.25	4,595,000	3,690,000	5/1 - 11/1	11/1	157,158	200,000	148,658	205,000	
WA/SW/PAVING - REF	2/15/2007	11/1/2027	4.25-4.5	1,290,000	870,000	5/1 - 11/1	11/1	37,676	120,000	32,576	125,000	
WA/SW/PAVING	8/1/2007	11/1/2022	4.5-5.0	3,555,000	2,785,000	5/1 - 11/1	11/1	125,326	260,000	113,626	270,000	
WA/SW/PAVING	8/1/2007	11/1/2022	4.125-4.6	625,000	420,000	5/1 - 11/1	11/1	18,938	90,000	15,000	25,000	
WA/SW/PAVING	1/15/2009	11/1/2029	6.125-6.15	2,200,000	1,885,000	5/1 - 11/1	11/1	115,801	75,000	111,207	75,000	
WA/SW/PAVING	1/14/2011	10/1/2031	3.5-4.5	2,885,000	2,625,000	4/1 - 10/1	10/1	102,150	150,000	96,900	155,000	
WA/SW/PAVING	5/31/2012	10/1/2023	2.0-3.25	5,215,000	5,155,000	4/1 - 10/1	10/1	122,040	220,000	117,640	225,000	
WA/SW/PAVING	9/30/2013	10/1/2033	3.57	3,895,000	3,895,000	4/1 - 10/1	10/1	122,527	50,000	121,188	160,000	
WA/SW/PAVING	7/15/2014	10/1/2034	2.0-3.75	1,100,000	0	4/1 - 10/1	10/1			38,913	40,000	
<b>Total G.O. Bonds</b>					<b>21,805,000</b>			<b>820,267</b>	<b>1,440,000</b>	<b>804,733</b>	<b>1,345,000</b>	
<b>Revenue Bonds:</b>												
PBC Rev Bond 2003B	9/1/2003	2/1/2036	3.5-6.6	790,000	720,000	2/1 - 8/1	2/1	45,965	10,000	50,268	10,000	
PBC Rev Bond 2004A	3/1/2004	2/1/2034	3.125-5.5	585,000	465,000	2/1 - 8/1	2/1	23,857	20,000	17,931	25,000	
PBC Rev Bond REF 2006	12/1/2006	2/1/2036	3.75-4.25	3,460,000	3,340,000	2/1 - 8/1	2/1	135,731	85,000	132,450	90,000	
PBC Rev Bond REF 2010	4/15/2010	5/1/2035	6.03-6.824	19,315,000	19,240,000	5/1 - 11/1	5/1	1,255,952	0	1,255,952	0	
<b>Total Revenue Bonds</b>					<b>23,765,000</b>			<b>1,461,505</b>	<b>115,000</b>	<b>1,456,601</b>	<b>125,000</b>	
<b>Other:</b>												
TEMP NOTE 2011C	8/15/2011	8/1/2014	0.85	1,380,000	1,380,000	2/1 - 8/1	8/1	11,730	1,380,000	0	0	
TEMP NOTE 2013A	2/1/2013	12/1/2015	0.53	3,180,000	3,180,000	6/1 - 12/1	12/1	14,310	0	14,310	3,180,000	
TEMP NOTE 2013B	2/1/2013	12/1/2015	1.53	400,000	400,000	6/1 - 12/1	12/1	5,000	0	5,000	400,000	
TEMP NOTE 2013C	5/7/2013	4/1/2016	0.50	460,000	460,000	4/1 - 10/1	4/1	3,220	0	2,300	0	
TEMP NOTE 2013E	12/19/2013	12/1/2016	0.75	2,915,000	2,915,000	6/1 - 12/1	12/1	20,769	0	21,862	0	
TEMP NOTE 2014B	7/15/2014	12/1/2017	1.00	5,905,000	0	6/1 - 12/1	12/1	19,847	0	59,050	0	
<b>Total Other</b>					<b>8,335,000</b>			<b>74,876</b>	<b>1,380,000</b>	<b>43,472</b>	<b>3,580,000</b>	
<b>Total Indebtedness</b>					<b>53,905,000</b>			<b>2,356,648</b>	<b>2,935,000</b>	<b>2,304,806</b>	<b>5,050,000</b>	







# Appendix A: State Budget Forms: Tax Levy Funds

2015

City of Bel Air

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

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Employee Benefits	658,755	706,144	704,746
Unencumbered Cash Balance Jan 1			
Receipts:	347,755	344,587	XXXXXXXXXXXXXXXXXXXX
Ad Valorem Tax	7,395	4,100	
Delinquent Tax	69,985	49,425	0
Motor Vehicle Tax	366	314	0
Recreational Vehicle Tax	252	176	0
16/20M Vehicle Tax			
Interest on Idle Funds	62	0	
Miscellaneous	6,607	0	
Does miscellaneous exceed 10% of Total Rec		398,602	0
<b>Total Receipts</b>	<b>1,091,177</b>	<b>1,104,746</b>	<b>704,746</b>
Resources Available:			
Expenditures:	385,033	400,000	
Personnel	0	0	
Contractual	0	0	
Operating Reserve	0		704,746
Transfer Out			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp		400,000	704,746
<b>Total Expenditures</b>	<b>706,144</b>	<b>704,746</b>	<b>XXXXXXXXXXXXXXXXXXXX</b>
Unencumbered Cash Balance Dec 31	485,240	804,010	704,746
2013/2014/2015 Budget Authority Amount:		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	704,746
		Tax Required	0
		Delinquent Comp Rate:	0.0%
		Amount of 2014 Ad Valorem Tax	0

Adopted Budget

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
0		0	0
Unencumbered Cash Balance Jan 1			
Receipts:		0	XXXXXXXXXXXXXXXXXXXX
Ad Valorem Tax			
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec	0	0	0
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
Resources Available:			
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>XXXXXXXXXXXXXXXXXXXX</b>
Unencumbered Cash Balance Dec 31	0		0
2013/2014/2015 Budget Authority Amount:		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate:	0.0%
		Amount of 2014 Ad Valorem Tax	0



# Appendix A: State Budget Forms: No Tax Levy Funds

City of Bel Air

2015

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	287,241	155,482	155,724
Receipts:			
State of Kansas Gas Tax	171,916	174,420	175,850
County Transfers Gas	75,547	78,580	81,490
Interest on Idle Funds			
Miscellaneous	623		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>248,086</b>	<b>253,000</b>	<b>257,340</b>
<b>Resources Available:</b>	<b>535,327</b>	<b>408,482</b>	<b>413,064</b>
Expenditures:			
Personnel	69,844	52,500	63,700
Contractual	91,307	55,000	77,700
Commodities	71,241	69,300	64,700
Capital Outlay	136,012	64,398	69,400
Transfer Out	11,441	11,560	54,933
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>379,845</b>	<b>252,758</b>	<b>330,433</b>
Unencumbered Cash Balance Dec 31	155,482	155,724	82,631
2013/2014/2015 Budget Authority Amount:	384,293	352,758	330,433

Adopted Budget Water	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	372,000	396,971	377,189
Receipts:			
Water Utility Income	1,739,536	1,866,380	1,864,000
Interest on Idle Funds			
Miscellaneous	358	500	500
Does miscellaneous exceed 10% of Total Recd			
<b>Total Receipts</b>	<b>1,739,894</b>	<b>1,866,880</b>	<b>1,864,500</b>
<b>Resources Available:</b>	<b>2,111,894</b>	<b>2,263,851</b>	<b>2,241,689</b>
Expenditures:			
Personnel	138,156	189,000	193,000
Contractual	1,306,887	1,399,890	1,573,600
Commodities	75,760	78,100	66,200
Capital Outlay	36,668	60,688	87,228
Transfer Out	157,452	158,984	168,212
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
<b>Total Expenditures</b>	<b>1,714,923</b>	<b>1,886,662</b>	<b>2,088,240</b>
Unencumbered Cash Balance Dec 31	396,971	377,189	153,449
2013/2014/2015 Budget Authority Amount:	1,736,763	1,886,662	2,088,240





# Appendix A: State Budget Forms: No Tax Levy Funds

City of Bel Air

2015

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Waste Water</b>			
Unencumbered Cash Balance Jan 1	441,854	476,830	377,163
Receipts:			
Waste Water Utility Income	1,600,061	1,548,775	1,648,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,600,061</b>	<b>1,548,775</b>	<b>1,648,500</b>
<b>Resources Available:</b>	<b>2,041,915</b>	<b>2,025,605</b>	<b>2,025,663</b>
Expenditures:			
Personnel	239,886	201,000	211,500
Contractual	1,067,389	1,094,850	1,174,600
Commodities	43,677	89,600	88,000
Capital Outlay	0	46,509	33,021
Transfer Out	214,133	216,483	226,696
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,565,085</b>	<b>1,648,442</b>	<b>1,733,817</b>
Unencumbered Cash Balance Dec 31	476,830	377,163	291,846
2013/2014/2015 Budget Authority Amount:	1,573,033	1,648,442	1,733,817

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Bond &amp; Interest</b>			
Unencumbered Cash Balance Jan 1	368,902	292,145	162,819
Receipts:			
Special Assessments	1,555,647	1,388,446	1,427,752
Transfers In	627,946	782,228	708,749
Impact Fees	64,860		
Interest on Idle Funds	93		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,248,546</b>	<b>2,170,674</b>	<b>2,136,501</b>
<b>Resources Available:</b>	<b>2,617,448</b>	<b>2,462,819</b>	<b>2,299,320</b>
Expenditures:			
Debt Service Principal	1,525,000	1,500,000	1,410,000
Debt Service Interest	800,303	800,000	845,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,325,303</b>	<b>2,300,000</b>	<b>2,255,000</b>
Unencumbered Cash Balance Dec 31	292,145	162,819	44,320
2013/2014/2015 Budget Authority Amount:	2,325,304	2,300,000	2,255,000







# Appendix A: State Budget Forms: Notice of Hearing

State of Kansas  
City

## NOTICE OF BUDGET HEARING

2015

The governing body of  
**City of Bel Air**  
will meet on 8/5/14 at 7:00 PM at 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 City Hall, [www.belairesks.gov](http://www.belairesks.gov) and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	4,250,248	38.154	5,698,567	37.914	6,264,115	2,071,995	45.695
Debt Service							
Employee Benefits	385,033	8.008	400,000	7.781	704,746		
Special Highway	379,845		252,758		330,433		
Water	1,714,923		1,886,662		2,088,240		
Waste Water	1,565,085		1,648,442		1,733,817		
Bond & Interest	2,325,303		2,300,000		2,255,000		
Non-Budgeted Funds							
Totals	10,620,437	46.162	12,186,429	45.695	13,376,351	2,071,995	45.695
Less: Transfers	2,678,019		3,606,375		4,090,157		
Net Expenditure	7,942,418		8,580,054		9,286,194		
Total Tax Levied	2,032,827		2,023,678		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	44,036,656		44,286,201		45,344,020		

### Outstanding Indebtedness,

January 1,	2012	2013	2014
G.O. Bonds	15,340,000	19,435,000	21,805,000
Revenue Bonds	24,060,000	24,060,000	23,765,000
Other	14,650,000	7,870,000	8,335,000
Lease Purchase Principal	123,139	148,728	124,769
Total	54,173,139	51,513,728	54,029,769

\*Tax rates are expressed in mills

David Austin

City Official Title: Mayor



# APPENDIX B:

## Property Tax Information





# Appendix B: Property Tax Information

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas is conducted by Kansas counties. The Sedgwick County Appraiser's office determines annually the assessed valuation that is used as a basis for the mill levy on property located in the City. The County Appraiser's determination is based on criteria established by Kansas Statutes.

The market valuation of every property must be updated every year, with physical inspection required once every six years. Valuations as of January 1 are made available in September of each year for taxes payable during the next calendar year. The State Constitution provides that, for ad valorem taxation purposes, real and personal property are divided into classes and assessed at percentages of market value.

Property taxes are certified by the City to the County Clerk by August 25 of each year for the following fiscal year. Taxes are levied by the County Clerk and payable to the County Treasurer. Property taxes may be paid in two installments, the first due December 20 in the year the taxes are levied and the second due May 10 of the following year. Taxes become delinquent after May 10 and interest accrues at a rate set by State statute until paid or until the property is sold for taxes. Special assessments are levied and collected in the same manner as property taxes.

### 2013/14 Equalized Assessed Tangible Valuation: \$52,681,908

Real Property	\$42,572,850	96.1%
Personal Property	411,299	0.9
State Assessed Utilities	<u>1,302,052</u>	<u>3.0</u>
 Total Taxable Assessed Valuation	 \$44,286,201	 100.0%
Motor and Recreational Vehicles	<u>8,395,707</u>	
 Total Equalized Assessed Tangible Valuation	 \$52,681,908	

Source: Sedgwick County Clerk's Office, March 2014.

### Trend of Values

<u>Year<sup>(a)</sup></u>	<u>Sedgwick County Sales Ratio</u>	<u>Appraised Valuation</u>	<u>Taxable Assessed Valuation<sup>(b)</sup></u>	<u>Motor and Recreational Vehicles</u>	<u>Equalized Assessed Tangible Valuation</u>
2013/14	93.2% <sup>(c)</sup>	\$357,325,169	\$44,286,201	\$8,395,707	52,681,908
2012/13	97.0	355,579,898	44,036,656	8,039,543	52,076,199
2011/12	97.9	404,698,560	45,105,765	8,032,931	53,138,696
2010/11	92.0	424,913,374	44,955,081	8,149,469	53,104,550
2009/10	89.7	358,213,052	44,359,960	8,358,998	52,718,958

(a) As valued in the first year for the purpose of computing the rates of taxes collectible in the following year.

(b) The value of motor and recreational vehicles is not included in total property valuation for determining the property tax levy. It is, however, included in total property valuation for determining the City's debt limit.

(c) 2013 preliminary sales ratio.



# Appendix B: Property Tax Information

## Tax Rates for a City Resident in USD No. 259 (Wichita) (Expressed in Mills)

<u>Levy Year</u>	<u>Budget Year</u>	<u>City of Bel Aire</u>	<u>Sedgwick County</u>	<u>USD 259 (Wichita)</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
2013	2014	45.695	47.725	57.215	1.500	1.126	153.261
2012	2013	46.162	47.845	57.185	1.500	1.138	153.830
2011	2012	46.118	47.825	57.017	1.500	1.138	153.598
2010	2011	39.050	47.695	56.928	1.500	1.137	146.310
2009	2010	35.970	48.315	56.850	1.500	1.138	143.773

Source: Sedgwick County Clerk's Office.

## Tax Levies and Collections

The City may levy taxes in accordance with the requirements of its adopted budget and within the restrictions of Kansas statute. The County Clerk determines property tax levies based on the assessed valuation provided by the appraiser and spreads the levies on the tax rolls.

<u>Levy Year/ Budget Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>% Current Tax Collected</u>	<u>Prior Years Tax Collected</u>	<u>Total Tax Collections</u>	<u>Ratio Collection Versus Levy</u>
2013/14*	\$2,023,678	\$1,180,781	58.35%	\$18,632	\$1,199,413	59.27%
2012/13	2,032,827	2,004,633	98.61	28,148	2,032,781	99.99
2011/12	2,081,505	2,039,599	97.99	18,489	2,058,088	98.87
2010/11	1,755,516	1,701,596	96.93	16,776	1,718,372	97.88
2009/10	1,597,200	1,552,099	97.18	38,351	1,590,450	99.58

\* Collections through April 30, 2014.

Sources: Sedgwick County Treasurer's Office and the City of Bel Aire.



# Appendix B: Property Tax Information

## Largest Taxpayers

<u>Taxpayer</u>	<u>Type of Property</u>	2013/14 Taxable <u>Assessed Value</u>
Alley Investments LLC	Rental Company	\$1,230,741
Kansas Gas & Electric (a Westar Energy Co.)	Utility	562,516
Kansas Gas Service (a Division of Oneok)	Utility	408,658
Belpointe LLC	Shopping Mall	312,500
Family Video Movie Club Inc.	Retail	291,200
Scarlet Maples Inc.	Nursery/Greenhouse	285,523
Tree-Top Nursery & Landscaping	Nursery/Greenhouse	227,869
Belaire Public Building Commission	Commercial	223,227
Breault LLC	Commercial	198,500
Wickham Industries Inc.	Commercial	<u>162,727</u>
<b>Total</b>		<b>\$3,903,461*</b>

\* Represents 7.4% of the City's 2013/14 equalized assessed tangible valuation of \$52,681,908.

## Major Employers within the Wichita Metropolitan Area are as follows:

<u>Employer</u>	<u>Product or Service</u>	<u>Approximate Number of Employees</u>
Spirit Aerosystems, Inc.	Aircraft Manufacturer	10,800
Via Christi Health System	Health Care	6,338
McConnell Air Force Base	Air Force Base	6,090
USD No. 259 (Wichita)	Education	5,342
Cessna Aircraft Company	Aircraft Manufacturer	4,860
Hawker Beechcraft Corporation	Aircraft Manufacturer	4,500
State of Kansas	Government	3,893
City of Wichita	Government	2,924
Bombardier Learjet	Federal Government	2,881
Bombardier Aerospace Learjet Inc.	Aircraft Manufacturer	2,800
United States Government	Government	2,737
Sedgwick County	Government	2,691
Boeing Integrated Defense Systems	Aircraft Manufacturer	2,500
Koch Industries Inc.	Petroleum Products	2,353
Boeing Defense, Space & Security	Aircraft Modification	2,160
Wesley Medical Center	Health Care	1,867
Wichita State University	Education	1,746
AGCO Corporation	Agricultural Equipment	1,445
U.S. Postal Service	Federal Mail Delivery Service	1,120
USD No. 260 (Derby)	Education	1,019
Cargill Meat Solutions	Meat Products	1,000
Johnson Controls – York Wichita	HVAC Systems	1,000
Cox Communications	Broadband Communications	827
USD No. 261 (Haysville)	Education	732
USD No. 265 (Goddard)	Education	681

Source: Wichita Area Chamber of Commerce, June 2014. <http://wichitachamber.org/>.



# APPENDIX C:

## City Indebtedness





# Appendix C: City Indebtedness

## CITY INDEBTEDNESS

2013/14 Total Equalized Assessed Tangible Valuation	\$ 52,681,908
Debt Limit Ratio	<u>30%</u>
Debt Limit	\$ 15,804,572
Outstanding Debt Subject to Debt Limit	<u>(14,043,890)</u>
Debt Authority Remaining July 30, 2014	\$ 1,760,682

*NOTE: General obligation bonds and temporary notes issued to finance utility improvements, revenue bonds, and refunding bonds are not subject to the debt limit.*

### General Obligation Bonds

Date of Issue	Original Amount	Purpose	Final Maturity	Est. Principal Outstanding As of 7-30-14	% Subject to the Debt Limit	Amount Subject to the Debt Limit
10-15-03	\$1,710,000	Refunding & Improvements	11-1-2019	\$ 205,000	62.62%	\$ 128,371
10-15-04	3,930,000	Refunding	11-1-2014	275,000	51.52	141,680
2-15-07	4,595,000	Improvements	11-1-2027	3,690,000	44.77	1,652,013
2-15-07	1,290,000	Refunding & Improvements	11-1-2027	870,000	68.80	598,560
8-1-07	3,555,000	Refunding & Improvements	11-1-2022	2,785,000	3.35	93,298
8-1-07	625,000	Improvements	11-1-2022	420,000	36.07	151,494
1-15-09	2,200,000	Taxable Refunding & Improvements	11-1-2019	1,885,000	100.00	1,885,000
1-15-11	2,885,000	Refunding & Improvements	10-1-2031	2,625,000	57.78	1,516,725
5-15-12	5,215,000	Improvements	10-1-2032	5,155,000	39.31	2,026,431
9-30-13	3,895,000	Improvements	10-1-2033	3,895,000	30.68	1,194,986
7-30-14	1,100,000	Improvements (the Bonds)	10-1-2034	<u>1,100,000</u>	30.90	<u>339,900</u>
Total				\$22,905,000		\$9,728,458



# Appendix C: City Indebtedness

## General Obligation Temporary Notes

Date of Issue	Original Amount	Purpose	Final Maturity	Est. Principal Outstanding As of 7-30-14	% Subject to the Debt Limit	Amount Subject to the Debt Limit
8-15-11	\$1,380,000	Improvements	8-1-2014	\$ 1,380,000*	38.80%	- 0 -
2-1-13	3,180,000	Improvements	12-1-2015	3,180,000	3.07	\$ 97,626
2-1-13	400,000	Taxable Improvements	12-1-2015	400,000	100.00	400,000
5-7-13	460,000	Improvements	4-1-2016	460,000	56.38	259,348
12-19-13	2,915,000	Improvements	12-1-2016	2,915,000	47.75	1,391,913
7-30-14	5,905,000	Improvements (the Notes)	12-1-2017	<u>5,905,000</u>	36.69	<u>2,166,545</u>
Total				\$14,240,000		\$4,315,432

\* These notes will be defeased as the date of delivery of the Bonds, and will be paid in full on August 1, 2014 Bond proceeds.

## Public Building Commission Revenue Bonds

Date of Issue	Original Amount	Purpose	Final Maturity	Est. Principal Outstanding As of 7-30-14	% Subject to the Debt Limit	Amount Subject to the Debt Limit
9-1-03	\$ 790,000	Taxable Revenue	2-1-2036	\$ 710,000	0.00%	- 0 -
3-1-04	585,000	Revenue	2-1-2034	445,000	0.00	- 0 -
12-1-06	3,460,000	Refunding Revenue	2-1-2036	3,255,000	0.00	- 0 -
4-15-10	19,315,000	Taxable Revenue	5-1-2035	<u>19,240,000</u>	0.00	- 0 -
Total				\$23,650,000		

\* These issues are secured by rental payments made from the City to the Public Building Commission. The City's obligation under the lease agreements is not subject to annual appropriation.

The City of Bel Aire has never in its history monetarily defaulted on the payment of any of its debt of lease obligations.

The City maintains an A+ rating from Standard & Poor's.



# Appendix C: City Indebtedness

## Estimated Calendar Year Debt Service Payments Including the Bonds Excluding All Temporary Notes

Year	General Obligation Bonds		Public Building Commission Revenue Bonds	
	Principal	Principal & Interest <sup>(a)</sup>	Principal	Principal & Interest
2014 (at 7-30)	\$ 1,440,000	\$ 1,849,962	(Paid)	\$ 728,855
2015	1,345,000	2,149,731	\$ 125,000	1,580,103
2016	1,425,000	2,175,510	125,000	1,574,881
2017	1,445,000	2,144,236	135,000	1,579,365
2018	1,445,000	2,092,768	130,000	1,568,653
2019	1,440,000	2,036,295	150,000	1,582,547
2020	1,450,000	1,994,890	650,000	2,060,838
2021	1,510,000	2,003,238	680,000	2,053,122
2022	1,570,000	2,007,990	725,000	2,058,207
2023	1,225,000	1,604,441	845,000	2,133,461
2024	1,270,000	1,605,229	950,000	2,187,087
2025	1,310,000	1,598,504	1,040,000	2,219,888
2026	1,350,000	1,588,754	1,140,000	2,255,021
2027	1,255,000	1,441,263	1,265,000	2,306,149
2028	725,000	861,990	1,385,000	2,344,416
2029	705,000	811,968	1,520,000	2,389,526
2030	500,000	576,673	1,670,000	2,440,523
2031	530,000	588,358	1,830,000	2,491,753
2032	475,000	513,463	1,915,000	2,457,222
2033	265,000	285,563	2,165,000	2,573,468
2034	225,000	234,406	2,370,000	2,629,426
2035			2,545,000	2,642,613
2036			290,000	296,868
<b>Total</b>	<b>\$22,905,000<sup>(b)</sup></b>	<b>\$30,165,232</b>	<b>\$23,650,000<sup>(c)</sup></b>	<b>\$46,153,992</b>

(a) Includes debt service on the Bonds based on the interest rates shown on the inside front cover of this Official Statement.

(b) 62.4% of this debt will be retired within ten years.

(c) 19.1% of this debt will be retired within ten years.



## Appendix C: City Indebtedness, Debt Service Schedule

SERIES	AMOUNT	ISSUE DATE	MATURITY	2015	
				May	Nov
<b>GENERAL OBLIGATION</b>					
2003B	\$ 1,710,000.00	10/24/2003	11/1/2017	4,513	69,513
2007A	\$ 4,595,000.00	2/6/2007	11/1/2027	74,329	279,329
2007B	\$ 1,290,000.00	2/6/2007	11/1/2027	16,288	141,288
2007C	\$ 3,555,000.00	7/27/2007	11/1/2022	56,813	326,813
2007D	\$ 625,000.00	7/26/2007	11/1/2022	7,500	32,500
2009A	\$ 2,200,000.00	1/15/2009	11/1/2029	55,604	130,604
2011A	\$ 2,885,000.00	1/1/2011	10/1/2031	48,450	203,450
2012A	\$ 5,215,000.00	5/31/2012	10/1/2032	58,820	283,820
2013D	\$ 3,895,000.00	9/30/2013	10/1/2034	60,594	220,594
2014A	\$ 1,100,000.00	7/15/2014	10/1/2034	22,276	56,638
				405,186	1,744,548
<b>PBC REVENUE BONDS</b>					
				Feb	Aug
2003B	\$ 790,000.00	9/1/2003	2/1/2036	37,844	22,424
2004A	\$ 585,000.00	3/18/2004	2/1/2034	31,716	11,216
2006	\$ 3,460,000.00	12/7/2006	2/1/2036	157,069	65,381
2010A	\$ 19,315,000.00	4/15/2010	5/1/2035	598,000	598,000
				824,628	697,021
<b>TEMPORARY NOTES</b>					
2013A	\$ 3,180,000.00	2/1/2013	12/1/2015	7,155	3,187,155
2013B	\$ 400,000.00	2/1/2013	12/1/2015	2,500	402,500
2013C	\$ 460,000.00	4/1/2013	4/1/2016	1,150	1,150
2013E	\$ 2,915,000.00	12/1/2013	12/1/2016	10,931	10,931
2014B	\$ 5,905,000.00	7/15/2014	12/1/2017	29,525	29,525
				51,261	3,631,261
<b>CAPITAL LEASES</b>					
PD Radios		2018	2018		12,169
Bucket Truck		2015	2015	19,398	
PD Tahoes		2015	2015	15,976	
				35,374	12,169
<b>CCUA</b>					
				623,200	623,200
				623,200	623,200
<b>KDHE LOANS</b>					
Water				26,560	26,560
Sewer				16,510	16,510
				43,070	43,070
<b>TOTAL</b>				1,982,719	6,751,268
			<b>TOTAL</b>		8,733,987



# City of Bel Aire



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