

# CITY OF BEL AIRE, KS



# 2017 ANNUAL BUDGET



ADOPTED BY THE GOVERNING BODY AUGUST 16, 2016



# GOVERNMENT FINANCE OFFICERS ASSOCIATION AWARD



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Bel Aire for its annual budget for the fiscal year beginning January 1, 2016. This is the third year in a row the City has been honored with this award.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

This award is valid for a period of one year only. We believe the 2017 Budget continues to conform to program requirements, and are submitting it to GFOA to determine eligibility for another award.



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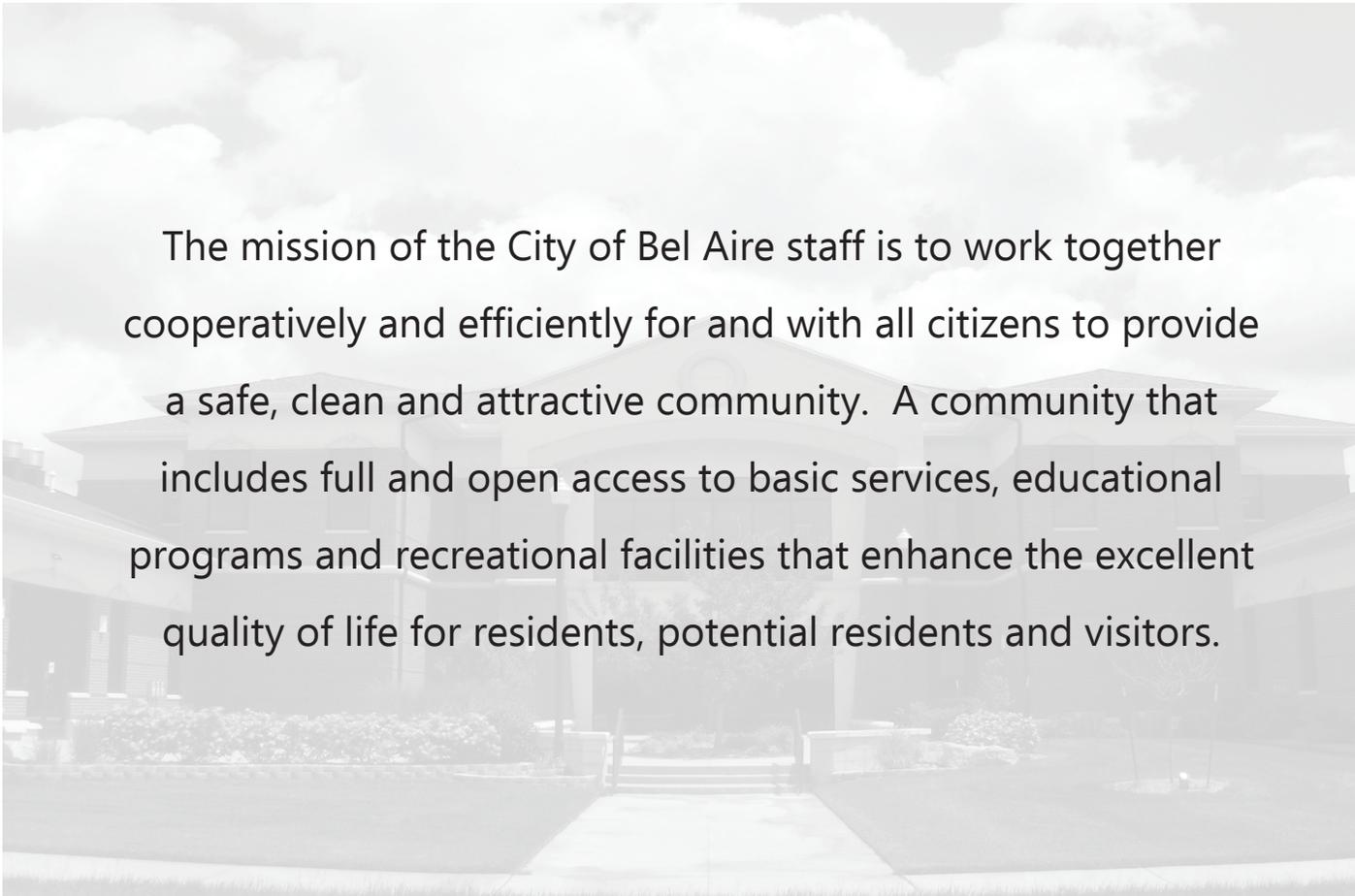
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# MISSION STATEMENT



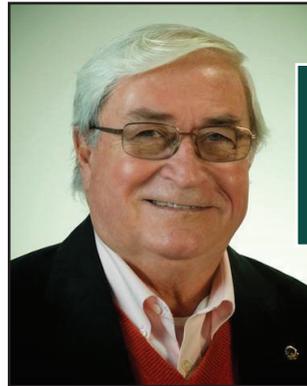
The mission of the City of Bel Aire staff is to work together cooperatively and efficiently for and with all citizens to provide a safe, clean and attractive community. A community that includes full and open access to basic services, educational programs and recreational facilities that enhance the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



# ELECTED OFFICIALS



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



**Guy MacDonald**  
*Council President*  
gmacdonald@belaireks.gov



**Betty Martine**  
*Council Member*  
bmartine@belaireks.gov



**Diane Wynn**  
*Council Member*  
dwynn@belaireks.gov



**Peggy Sue O'Donnell**  
*Council Member*  
podonnell@belaireks.gov



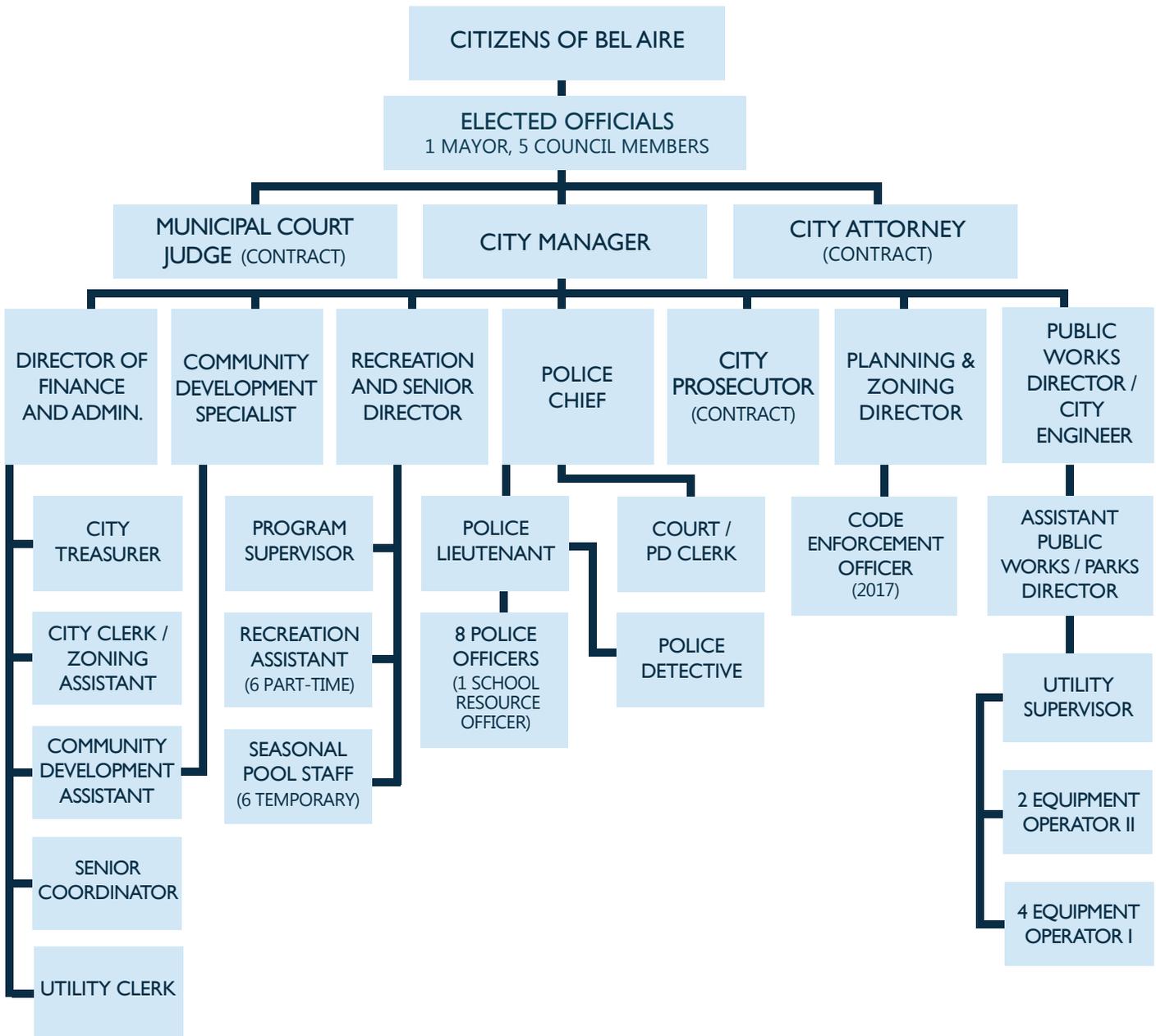
**Dr. Ramona Becker**  
*Council Member*  
rbecker@belaireks.gov

## MANAGEMENT TEAM

Ty Lasher, *City Manager*  
Alison McKenney-Brown, *City Attorney*  
Ted Henry, *Director of Finance and Administration*  
Keith Price, *Building Inspector*

Dave Leiker, *Assistant Public Works Director*  
Darrell Atteberry, *Chief of Police*  
Brian Hayes, *Recreation Director/Senior Director*  
Anne Stephens, *City Engineer/Public Works Director*

# ORGANIZATIONAL CHART



## POSITION SUMMARY (not including elected or Contractual/Seasonal positions)

	2012	2013	2014	2015	2016	2017
FULL-TIME	27	28	28	32	33	33
PART-TIME	4	3	4	5	5	9
Total FTE	29	29.5	30	34.5	35.5	42

PLEASE SEE DEPARTMENT PAGES FOR DESCRIPTIONS OF CHANGES IN STAFFING LEVELS

# EXECUTIVE SUMMARY

Honorable Mayor David Austin  
 City Council Members:  
 Peggy O'Donnell  
 Dr. Ramona Becker  
 Guy MacDonald  
 Betty Martine  
 Diane Wynn

It is my pleasure to present this 2017 budget document to you and the citizens of Bel Aire, as adopted by the Bel Aire City Council on August 16, 2016. Prepared by the City Council, the annual budget represents the ingenuity and hard work of many individuals. It communicates management's ideas on how to use the limited resources at hand to best serve the residents and businesses of Bel Aire based on the goals, priorities, and direction provided by the City Council.

## Budget Goals and Priorities

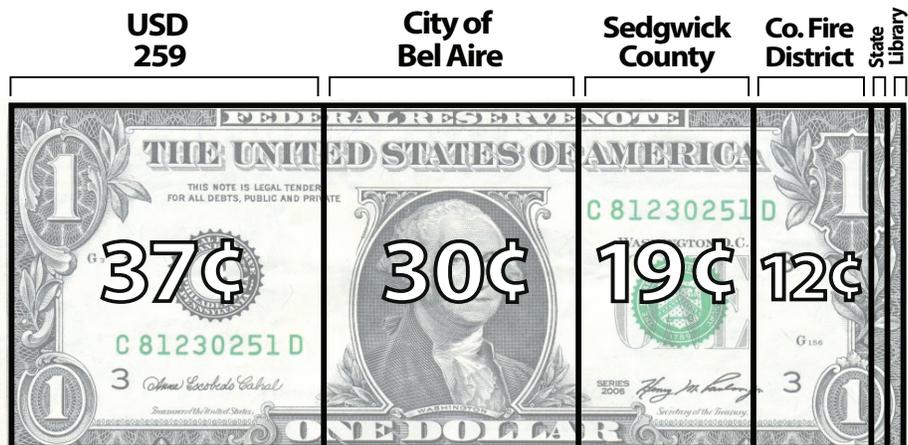
The Governing Body and City staff began the budget process in 2016 by conducting work sessions during the spring and summer in order to set goals and priorities for the 2017 budget.

The following goals and priorities were identified and incorporated into the 2017 Budget:

- Hold the mill levy at the current level
- Continue to look for ways to keep cost down and reorganize to effectively deliver services.
- Sustain financial stability.
- Increase funding for street improvements that will preserve and enhance property values.

Maintaining service delivery levels without a mill levy increase continues to be the main goal of Bel Aire's City Council. Guided by a disciplined operating philosophy, the adopted 2017 budget maintains service delivery levels without a mill levy increase. The 2017 budget includes a property tax rate of 45.73 mills. The total tax burden for all taxing jurisdictions for Bel Aire residents is estimated at 152.39 mills. About 30 cents of every dollar of property tax paid will go to the City of Bel Aire.

## Where Your Property Tax Dollar Goes





Another 2017 Budget goal was to continue to identify ways to keep cost down and reorganize to effectively deliver services. In 2016 the City received notice that our Unemployment Insurance rate has gone down from 4.03% to 0.20%. This rate decrease results in approximately \$65,000 in saving per year for the City. In an effort to deliver better service, the City will utilize these savings by hiring a new Code Enforcement Officer in 2017.

Overall, staffing and departmental budget amounts for 2017 remain comparatively level with the 2016 budget. The City utilizes staff turnover situations to re-evaluate services and the ways in which they are provided. The adopted 2017 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 2017, the interest payment is budgeted at \$1.07 million, down from \$1.13 million in 2016 due to principal prepayments made as a result of land sales. Scheduled principal repayments begin 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 \$1,095,000 in principal prepayments in 2016, as a result of industrial land sales. Over the past three years the City has made \$3,720,000 in principal prepayments for our land debt.

## **General Fund- Revenue**

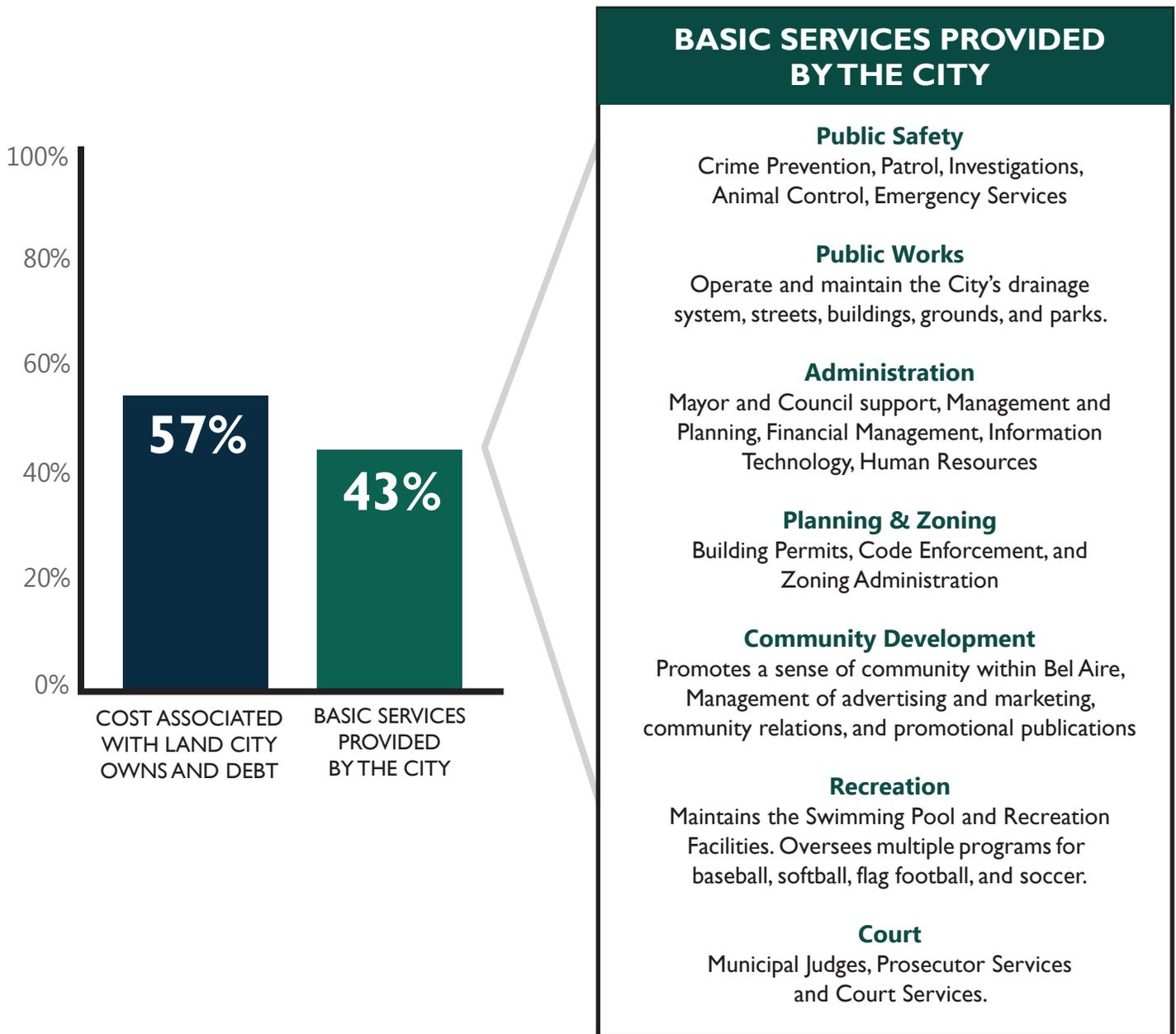
Bel Aire's primary revenue sources in the General Fund are property and sales taxes. Property taxes represent 61 percent of all tax revenues and 48 percent of overall revenues in the General Fund. Sales tax, which is the City's share of a 1 percent County-wide tax, accounts for 22 percent of all tax revenues and 29 percent of overall revenues. Total new General Fund revenues for 2017 are projected at \$5,141,476. The projected beginning budgeted cash balance of \$2,888,471 can be added to the new revenues to give an overall 2017 revenue budget of \$8,029,947.

Assessed property tax valuation increased over 7.78% from \$48,686,728 for 2016 to \$52,474,379 for 2017. Actual sales tax revenues for 2015 were higher than anticipated, totaling \$1,092,371. 2016 sales tax revenues were budgeted at \$1,100,000 and are on track to meet that amount by the end of the year. Projections for 2017 are forecasted at \$1,150,000. Other sources of General Fund revenue include franchise fees, fines and fees, permits and licenses, recreation program fees and grant funding.

# EXECUTIVE SUMMARY

## General Fund- Expenditures

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 \$2.95 million. This means 57 percent of new revenues for 2016 will be devoted to covering these costs. The remaining 43 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.



## Other Budgeted 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, Storm Water, Solid Waste and special funds include Street Fund, Land Bank 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, Waste Water, Storm Water, and Solid Waste Fund revenues consist almost entirely of charges for services. The Special Highway Fund revenues are derived from State and County Highway fuel taxes. The total tax revenue for 2017 is projected to be \$272,460. The small amount revenue going into the Special Highway Fund does not allow for much infrastructure improvement. The 2017 budget includes a onetime transfer to the Special Highway Fund for needed street repairs and improvements through-out the City.

Revenues in the Bond & Interest Fund are primarily made up of special assessments levied upon beneficiary property owners for infrastructure improvements. 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.

The Land Bank Fund is funded by the sale of parcels of land owned by the City's Land Bank. Land Bank revenues are used to pay the special assessments for property inside Land Bank. The Land Bank Fund paid \$385,111 in special assessments in 2016. The 2017 Land Bank expenditure budget includes \$400,000 in special assessments.

BUDGETED FUND	2017 EXPENDITURE BUDGET	2017 AD VALOREM TAX
GENERAL	\$7,066,359	2,399,654
BOND & INTEREST	2,700,000	-
WATER	2,161,680	-
SEWER	1,818,153	-
STREETS	832,678	-
SOLID WASTE	410,000	-
STORM WATER	70,000	-
LAND BANK	415,000	-
<b>TOTAL</b>	<b>15,473,870</b>	<b>\$2,226,444</b>



## Conclusion

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 2017 budget totals \$15,473,870 for all funds. The 2017 budget process focused on maintaining service delivery levels without a mill levy increase while ensuring all mandatory debt payments and other land-related expenses were adequately funded, as well as addressing funding for street improvements and capital 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 Director of Finance and Administration, the Community Development staff, 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.



Ty Lasher  
*City Manager*

# CITY PROFILE

## 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>
2015 U.S. Census Estimate	7,435	9.8%
2010 Census	6,769	16.0%
2000 Census	5,836	57.9%
1990 Census	3,695	--

According to 2015 Census estimates (the most recent available), Bel Aire's population is 7,284; a 7.6 percent increase since the 2010 Census was conducted. This exceeds the US population average growth rate 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 85.8 percent are occupied. This compares favorably with the US average of 64.4 percent occupancy.

In 2016, The City of Bel Aire was ranked as the #3 safest town in Kansas by SafeWise. This ranking comes just after being ranked the #1 safest small town by Movoto Real Estate. To compile this report, SafeWise used the most recent FBI crime data from 2012 to analyze and rank these cities, which all have a minimum population of 2,500 people. They look at crimes from the FBI Unified Crime Report (UCR) reported crime data, which focuses on violent crimes (aggravated assault, forcible rape, murder, and robbery) as well as property crimes (arson, burglary, larceny-theft, and motor vehicle theft).

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.

2017 BUDGET CALENDAR	
DATE	ACTION
March 2016 - April 2016	City Manager and Finance Director discuss budget priorities and outlook
May 2016	Citizen input is solicited on the City's website and the Bel Aire Breeze
May 2016 - June 2016	Finance Director and Department Heads discuss budget needs for 2017
June 28, 2016	City Council Workshop; staff present 2017 budget outlook calling for no mill levy increase
July 11, 2016	City Council Workshop; changes are discussed
July 26, 2016	City Council approves the budget, sets the public hearing and authorizes publication
August 9, 2016	Public Hearing & City Council workshop
August 16, 2016	City Council adopts the 2017 budget

## 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 unencumbered cash are equal to expenditures.

# ALL FUNDS SUMMARY

The City of Bel Aire must adopt a budget in accordance with Kansas Statutes that shows a balance 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 carryover in those Fund.

The City's targeted General Fund unassigned fund balance is at least 30% of budgeted revenues. The target amount is expressed as a goal, and may fluctuate from year to year in the normal course of operations. The targeted minimum for the General Fund unrestricted fund balance is 17%, which represents the Government Finance Officers Association (GFOA) recommended minimum of no less than 2 months of operating revenues/expenditures. The City's operational budget is projected to end fiscal year 2017 with an ending cash balance of \$1,676,040 or 33% of budgeted revenues.

## LEGALLY ADOPTED BUDGET

	<b>FUND BALANCE</b>	<b>2017</b>	<b>2017</b>	<b>FUND BALANCE</b>
	JANUARY 1, 2017	NEW REVENUES	EXPENSES	DECEMBER 31, 2017
General	1,988,471	5,130,463	7,066,359	0
Bond & Interest	259,873	2,614,265	2,700,000	174,138
Water	904,449	2,080,000	2,161,680	822,769
Sewer	968,264	1,845,000	1,818,153	995,111
Sepcial Highway	158,386	872,460	832,678	198,168
Solid Waste	0	440,000	410,000	30,000
Storm Water	0	75,000	70,000	5,000
Land Bank	319,889	350,000	415,000	254,889
<b>TOTAL</b>	<b>4,599,332</b>	<b>13,407,188</b>	<b>15,473,870</b>	<b>2,480,075</b>

### SUMMARY OF HISTORICAL REVENUES BY BUDGETED FUND

	2014	2015	2016	2017
	ACTUAL	ACTUAL	ADOPTED	ADOPTED
General Fund	\$4,141,008	\$5,437,356	\$6,264,115	\$7,066,359
Water Fund	2,049,261	2,163,281	2,387,384	2,984,449
Waste Water Fund	1,754,396	1,907,054	2,345,808	2,813,264
Special Highway Fund	256,712	276,239	475,756	1,030,846
Employee Benefits*	403,630	704,746	0	0
Bond & Interest	2,145,960	2,231,433	2,729,218	2,735,413
Solid Waste Fund	0	0	0	465,000
Storm Water Fund	0	0	0	110,000
Land Bank Fund	-	-	705,000	669,889
<b>TOTAL</b>	<b>\$10,750,967</b>	<b>\$12,720,109</b>	<b>\$14,907,281</b>	<b>\$17,875,219</b>

### SUMMARY OF HISTORICAL EXPENDITURES BY BUDGETED FUND

	2014	2015	2016	2017
	ACTUAL	ACTUAL	ADOPTED	ADOPTED
General Fund	\$4,356,145	\$4,526,307	\$6,264,115	\$7,066,359
Water Fund	1,848,572	1,827,619	2,042,337	2,161,680
Waste Water Fund	1,545,101	1,544,645	1,825,271	1,818,153
Special Highway Fund	310,764	316,354	376,587	832,678
Employee Benefits*	385,033	704,746	0	0
Bond & Interest	2,260,263	2,149,731	2,669,547	2,700,000
Solid Waste Fund	-	-	-	410,000
Storm Water Fund	-	-	-	70,000
Land Bank Fund	-	-	-	415,000
<b>TOTAL</b>	<b>\$10,705,878</b>	<b>\$11,069,402</b>	<b>\$13,177,857</b>	<b>\$15,473,870</b>

<b>REVENUE BY TYPE</b>	<b>2017</b>
<b>FOR BUDGETED FUNDS</b>	<b>ADOPTED</b>
Fund Balance	\$4,434,872
Property Tax	2,441,653
Interfund Transfers	2,384,085
Water Utility Income	2,075,000
Waste Water Utility Income	1,845,000
Special Assessments	1,584,078
County Sales Tax	1,150,000
Franchise Fees	575,000
Other Taxes	359,021
Land Sales	150,000
Fuel Taxes	272,460
Permits & Licenses	217,150
Fines & Fees	159,500
Recreation	75,200
Other Income	64,700
Pool	33,500
Grants	54,000
<b>TOTAL REVENUE</b>	<b>\$17,875,219</b>

<b>EXPENDITURE BY TYPE</b>	<b>2017</b>
<b>FOR BUDGETED FUNDS</b>	<b>ADOPTED</b>
Go Bond Debt Service	\$2,700,000
Transfer To Pbc Trustee Fund	2,159,160
Personnel	2,501,628
Utility Debt Service	1,369,988
Water Purchased	512,000
Contractual	1,242,700
Transfer To Bond & Interest	1,030,187
Special Assessments & Taxes	775,000
Commodities	610,200
Waste Water Treatment	400,000
Capital Outlay	233,007
Transfer To Capital Impr.	200,000
Transfer To Equipment Res.	250,000
Transfer To Street Fund	600,000
Solid Waste Expenditures	410,000
Storm Water Expenditures	70,000
Street Repair & Improvement	410,000
<b>TOTAL EXPENDITURES</b>	<b>\$15,473,870</b>





# GENERAL FUND



# GENERAL FUND: REVENUE

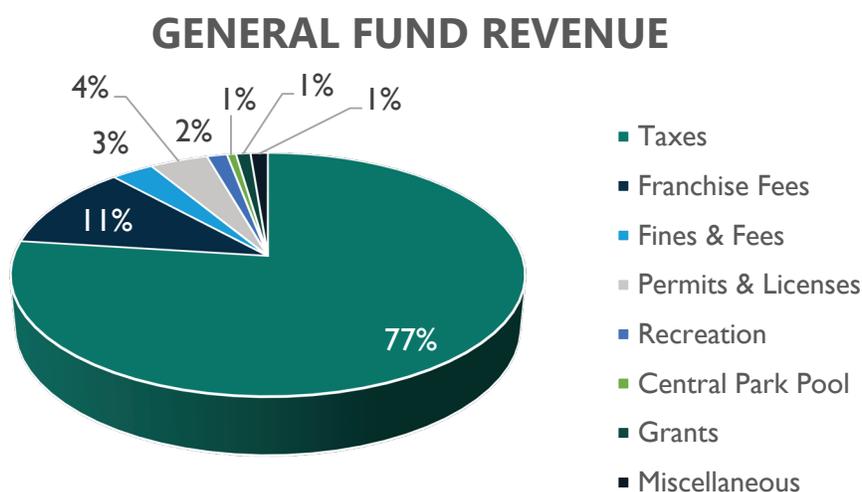
Revenues for the City of Bel Aire can be divided into nine categories: Taxes, Franchise Fees, Fines & Fees, Permits & Licenses, Recreation Fees, Pool Fees, Grants, Land Sales and Other Income. Revenue projections are based on historical trends as well as anticipated future changes.

Bel Aire’s primary revenue sources are property taxes and sales taxes which are projected to total \$3,950,674 or 77 percent of new General Fund revenues for 2017. Property taxes represent 61 percent of all tax revenues and 48 percent of overall new revenues in the General Fund. Sales tax accounts for 29 percent of all tax revenues and 22 percent of overall new revenues. Total new General Fund revenues for 2017 are projected at \$5,129,724. The 2017 beginning fund balance is budgeted at \$1,998,471.

Assessed property tax valuation increased over 7.78% from \$48,686,728 for 2016 to \$52,474,379 for 2017. Actual sales tax revenues for 2015 were higher than anticipated, totaling \$1,092,371. 2016 sales tax revenues were budgeted at \$1,100,000 and are on track to meet that amount by the end of the year. Projections for 2017 are forecasted at \$1,150,000.

In 2016, residential land sale revenue were moved out of the General Fund and into the Land Bank Fund. Industrial land sale proceeds will continue to be sent directly to principal repayment and are not included in the revenue budget. 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 page 29.



# LINE ITEM BUDGET: GENERAL FUND REVENUE

<b>GENERAL FUND</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
REVENUE	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Ad Valorem Tax	1,646,974	2,018,198	2,226,444	2,399,653
Delinquent Tax	23,629	31,562	39,853	42,000
Pilot Fees	10,500	13,500	15,000	17,500
Motor Vehicle Tax	271,986	339,808	309,675	330,486
Recreation Vehicle Tax	1,249	1,967	1,470	2,055
16/20M Vehicle Tax	748	403	363	156
Watercraft Tax	0	2,170	0	0
Kcovrs Cmv Tax	5,182	8,541	6,658	8,824
County Sales Tax	1,039,547	1,093,371	1,100,000	1,150,000
<b>TAXES TOTAL</b>	<b>2,999,816</b>	<b>3,509,521</b>	<b>3,699,463</b>	<b>3,950,674</b>
Water Franchise Fee	0	0	50,000	50,000
Electric Franchise Fee	266,089	272,299	280,000	300,000
Sewer Franchise Fee	0	0	50,000	50,000
Gas Service Franchise Fee	91,961	79,556	95,000	80,000
Telephone Franchise Fee	18,159	21,339	20,000	20,000
Cable Tv Franchise Fee	72,762	73,254	75,000	75,000
<b>FRANCHISE TOTAL</b>	<b>448,972</b>	<b>446,448</b>	<b>570,000</b>	<b>575,000</b>
Court Fines	79,279	96,304	120,000	100,000
Court Costs	26,743	34,181	50,000	40,000
Law Enforce Train Fee	2,662	3,505	5,000	3,500
Court System Imp Fee	1,605	2,094	3,500	3,500
Court Svcs Assessed Fee	1,610	2,092	3,500	3,500
Jail Fee Reimbursements	6,877	3,871	5,000	5,000
Fingerprinting Fee	0	520	0	500
Police Report Fees	2,510	3,066	2,500	3,000
False Alarm Fees	0	0	500	500
<b>FINES &amp; FEES TOTAL</b>	<b>121,286</b>	<b>145,634</b>	<b>190,000</b>	<b>159,500</b>
Building Permits	140,682	133,854	150,000	150,000
Zoning, Platting, Variance	175	4,070	300	300
Contractors Licenses	25,450	24,217	25,000	25,000
Administrative Fees	0	189,917	2,500	23,000
Business Licenses	3,475	2,950	3,500	3,500
Community Room Rental	3,835	1,750	2,000	2,000
Animal Licenses/Permits	3,020	3,040	3,000	3,000
Garage Sales	366	268	350	350
Fireworks Permits	11,900	11,950	10,000	10,000
<b>PERMITS &amp; LICENSES TOTAL</b>	<b>188,903</b>	<b>372,015</b>	<b>196,650</b>	<b>217,150</b>

Continued on page 28.

# LINE ITEM BUDGET: GENERAL FUND REVENUE

## (TABLE CONTINUED)

Recreation Program Fees	59,450	56,537	60,000	60,000
Recreation Day Fees/Pass	4,838	5,676	5,000	5,000
Recreation Fac Rental Inc	10,165	7,247	10,000	10,000
Recreation Concessions	322	681	200	200
Recreation Misc Fees	50	118	0	0
<b>RECREATION TOTAL</b>	<b>74,825</b>	<b>70,259</b>	<b>75,200</b>	<b>75,200</b>
Cp Pool - Day Fees	4,314	5,120	4,500	5,000
Cp Pool - Programs/Lessons	6,202	4,941	5,000	5,000
Cp Pool - Memberships	3,740	4,711	3,750	4,000
Cp Pool - Facility Rentals	2,160	1,660	2,200	2,000
Cp Pool - Misc Income	0	0	0	0
Cp Pool - Hoa Dues/Payments	14,550	16,500	16,000	17,500
<b>POOL TOTAL</b>	<b>30,966</b>	<b>32,932</b>	<b>31,450</b>	<b>33,500</b>
Bureau Of Justice - Vest Pro	3,271	0	1,000	3,000
Grants-Sg Co Dept Aging	21,598	18,000	18,000	18,000
Grants-Police Salary (Clk/Tck)	3,399	1,753	3,000	3,000
Grants-Cops/Sro Grant Pd		28,210		30,000
<b>GRANTS TOTAL</b>	<b>28,268</b>	<b>47,963</b>	<b>22,000</b>	<b>54,000</b>
Interest On Investments	1,134	1,393	1,200	1,200
Lease Pymt/Old City Hall Bld	36,454	35,821	36,500	36,500
Lease Pmnts/Sprint Tower	7,005	7,868	8,000	8,000
Misc. Income	964	9,579	2,000	2,000
Misc. Reimbursements	22,891	26,022	15,000	15,000
Sales Of Equipment	9,630	600	2,000	2,000
<b>MISC. TOTAL</b>	<b>78,079</b>	<b>81,282</b>	<b>64,700</b>	<b>64,700</b>
Residential Lot Sales	169,894	113,934	280,000	0
<b>LAND REVENUE</b>	<b>169,894</b>	<b>113,934</b>	<b>280,000</b>	<b>0</b>
Transfer In	0	617,369	0	0
<b>TRANSFER IN TOTAL</b>	<b>0</b>	<b>617,369</b>	<b>0</b>	<b>0</b>
<b>GENERAL FUND TOTAL REVENUE</b>	<b>\$4,141,008</b>	<b>\$5,437,356</b>	<b>\$5,129,463</b>	<b>\$5,129,724</b>

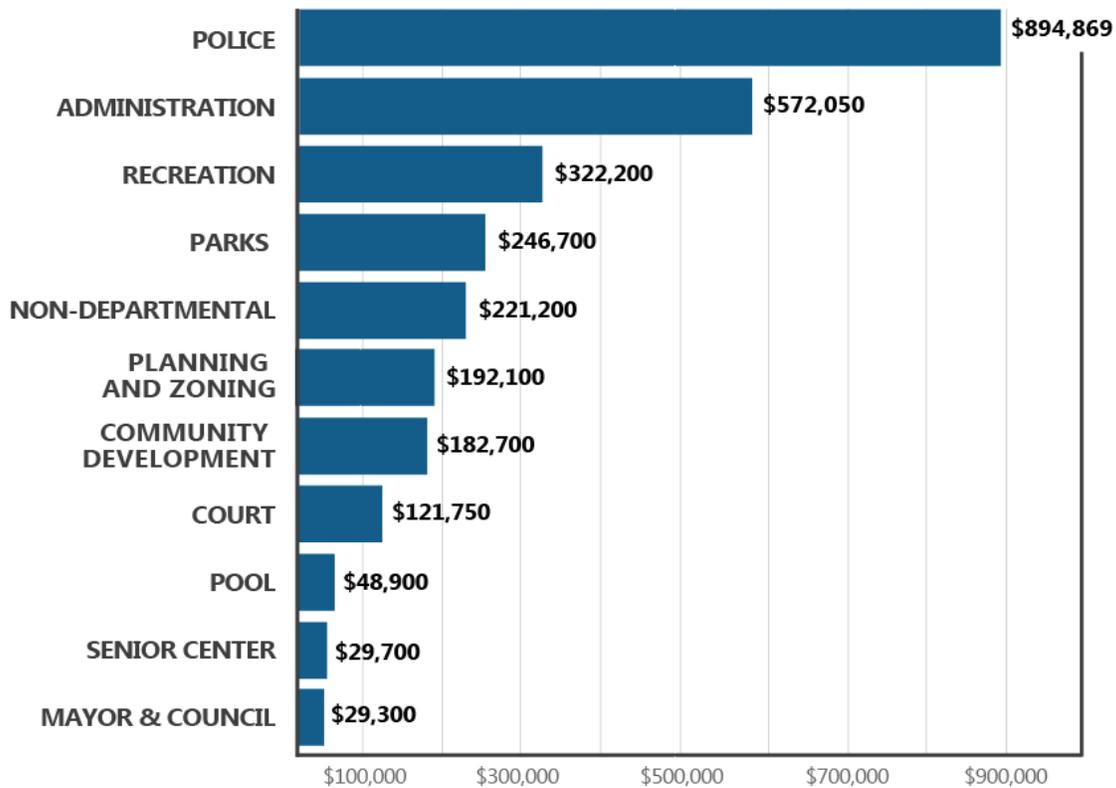
# GENERAL FUND: EXPENDITURES

The City maintains 12 General Fund Departments.

\$2,950,000 allocated for PBC & Land related expenses (42% of all expenditures / 57% of new revenue).

\$1,077,650	Land refinance debt service payment
\$675,000	Special Assessments & Taxes
\$371,303	City Hall & Pool debt payments
\$264,229	Related GO Bond debt service payment
\$57,500	Other Contractual expenses
\$500,000+	Budget authority for principal payment/ debt reserve transfer

58% of expenditure budget covers all other General Fund operating costs and one time transfers.



\$600,000	Transfer to Street Fund for Street Improvements in 2017
\$250,000	Transfer to Capital Improvement Reserve Fund
\$200,000	Transfer to Equipment Reserve Fund

# 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.

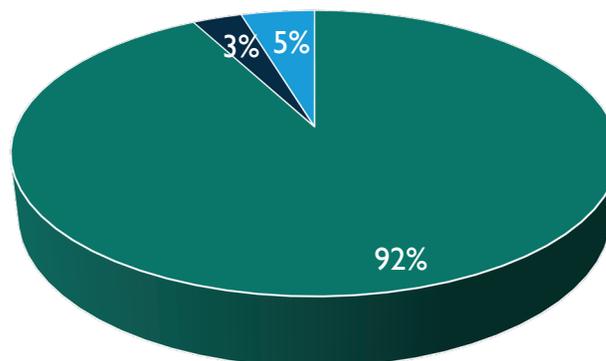


The Administration Department is comprised of the City Manager, City Attorney, Director of Finance and Administration, City Treasurer, Community Development Assistant, City Clerk/Zoning Assistant (a portion of this position's salary is paid from the Planning & Zoning Department), and Administrative/Senior Assistant (a portion of this position's salary is paid from the Senior Department). Personnel costs are the largest expense for the Administration Department.

## GOALS AND OBJECTIVES FOR FY2017

- Continue to look for ways to keep costs down and reorganize to effectively deliver services.
- Work with City Commission to complete a comprehensive strategic planning process that sets the direction for the community.
- Assist department heads in formulating and accomplishing goals that align with the organization's comprehensive strategic plan.
- Work to minimize the impact of the property tax lid and any further state budget cuts on the City's ability to successfully operate.
- Ensure compliance with applicable labor laws and provide a positive work environment.

## ADMINISTRATION EXPENSES



■ Personnel ■ Contractual ■ Commodities

# LINE ITEM BUDGET: GENERAL FUND ADMINISTRATION

<b>ADMINISTRATION</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
EXPENSES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries	144,562	346,091	377,000	397,000
Overtime Contingency	1,279	1,620	2,500	2,500
Fica	0	26,077	30,000	31,300
Kpers	0	34,536	30,000	30,000
457	0	6,985	8,000	8,000
Health/Dental/Life Expense	0	51,263	52,000	52,000
Workmans Comp	0	428	10,000	1,500
Unemployment Expense	0	4,925	15,000	5,000
<b>PERSONNEL TOTAL</b>	<b>145,841</b>	<b>471,927</b>	<b>524,500</b>	<b>527,300</b>
Computer Support Services	4,646	2,275	0	0
Contractual Services	587	2,535	1,000	2,000
Liability Insurance	6,076	6,013	6,600	6,000
Communication Services	3,622	3,484	4,000	4,000
Utilities	16,815	5,318	18,000	6,000
Refunds	383	0	0	0
<b>CONTRACTUAL TOTAL</b>	<b>32,130</b>	<b>19,625</b>	<b>29,600</b>	<b>18,000</b>
Professional Dues/Member	1,918	2,383	1,500	1,500
Office Supplies	4,805	6,351	4,500	6,000
Office Equip/Furnishings	3,926	4,101	2,000	4,000
Postage	1,263	3,755	1,200	3,000
Publications	1,345	1,152	1,000	2,000
Safety Equip & Supplies	0		0	0
Merchandise Tsf Or Dist	17	53	250	250
Training & Conferences	7,376	10,963	7,500	10,000
<b>COMMODITIES TOTAL</b>	<b>20,649</b>	<b>28,758</b>	<b>17,950</b>	<b>26,750</b>
<b>ADMINISTRATION DEPT TOTAL</b>	<b>\$198,620</b>	<b>\$520,310</b>	<b>\$572,050</b>	<b>\$572,050</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.

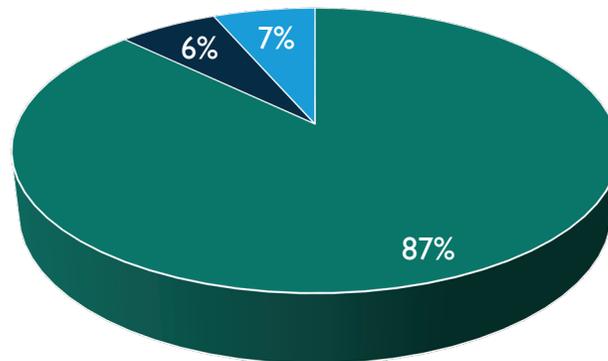
This budget includes salary for one full-time Planning and Zoning Director, one full-time Code Enforcement Officer and a part-time Planning and Zoning Assistant position. Responsibilities of the Planning & Zoning Department include issuing permits, examine building plans, and review compliance with zoning regulations. The Planning and Zoning Department is also responsible for all private and public building construction inspections and to enforce the City's codes in all areas.

The Director serves as the Zoning Official and assists with the Planning Commission agenda, corresponds with developers, reviews plats and works with zoning requests. All maintenance of the City Hall building is overseen by this position as well.

## GOALS AND OBJECTIVES FOR FY2017

- Hire, train, and develop new Code Enforcement Officer
- Enforce compliance with City regulations and ordinances including those pertaining to zoning, land use, nuisance housing, building codes, health and safety and other matters of public concern.
- Receive and respond to citizens and developers City zoning and related municipal codes and ordinances questions.

## PLANNING & ZONING EXPENSES



■ Personnel ■ Contractual ■ Commodities

<b>PLANNING &amp; ZONING</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
EXPENSES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries	59,226	75,839	75,000	120,000
Overtime Contingency	1,205	2,560	2,000	3,000
Fica	0	5,815	6,000	9,000
Kpers	0	3,655	7,200	12,500
Health/Dental/Life Expense	0	10,290	10,000	15,000
Workmans Comp	0	3,411	4,500	7,500
Unemployment Expense	0	1,195	3,500	500
<b>PERSONNEL TOTAL</b>	<b>60,431</b>	<b>102,765</b>	<b>108,200</b>	<b>167,500</b>
Computer Support Services	2,224	492	0	0
Contractual Services	3,883	9,231	3,500	3,500
Liability Insurance	1,718	1,786	2,200	3,200
Engineering Services	113	47	2,000	2,000
Communication Services	1,183	1,329	1,400	1,400
Utilities	0	1,778	1,200	2,000
<b>CONTRACTUAL TOTAL</b>	<b>9,121</b>	<b>14,663</b>	<b>10,300</b>	<b>12,100</b>
Professional Dues/Member	411	248	500	500
Office Supplies	306	961	600	800
Office Equip/Furnishings	307	3,488	500	1,000
Postage	1,164	5,648	1,300	5,000
Publications/Printings	889	1,136	1,000	1,200
Safety Equip & Supplies	14	0	0	0
Uniforms/Clothing	283	280	300	300
Training & Conferences	1,277	275	2,000	2,000
Vehicle/Equip Maint/Rep	633	23	500	500
Petroleum Products	1,025	579	1,200	1,200
<b>COMMODITIES TOTAL</b>	<b>6,310</b>	<b>12,637</b>	<b>7,900</b>	<b>12,500</b>
Veh/Equip Lease/Purchase	0	0	0	0
<b>CAPITAL OUTLAY TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PLANNING &amp; ZONING DEPT TOTAL</b>	<b>75,861</b>	<b>130,064</b>	<b>126,400</b>	<b>192,100</b>

# GENERAL FUND: MUNICIPAL COURT

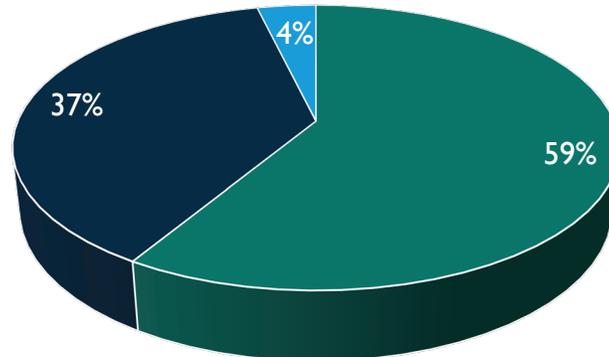
The mission of the Municipal Court Department is to provide a strong municipal court system for the trial and interpretation of municipal regulations. The Municipal Court strives to ensure that individuals charged with violating Bel Aire ordinances receive a fair and just hearing. The Court adjudicates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



## GOALS AND OBJECTIVES FOR FY2017

- Continually strive to improve performance in order to facilitate court proceedings effectively.

## MUNICIPAL COURT EXPENSES



■ Personnel ■ Contractual ■ Commodities

# LINE ITEM BUDGET: GENERAL FUND

## MUNICIPAL COURT

<b>MUNICIPAL COURT</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
EXPENSES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries	60,059	50,894	55,000	55,000
Overtime Contingency	2,853	2,018	2,500	2,500
Fica	0	4017.22	4,200	4,200
Kpers	0	3889.5	4,000	4,000
Health/Dental/Life Expense	0	3649.97	4,500	4,500
Workmans Comp	0	255.42	200	200
Unemployment Expense	0	693.88	2,500	1,000
<b>PERSONNEL TOTAL</b>	<b>62,913</b>	<b>65,418</b>	<b>72,900</b>	<b>71,400</b>
Computer Support Services	1,586	915	0	0
Contractual Services	553	924	700	1,000
Court Appt Atty/Investig	4,375	3,180	5,000	5,000
Liability Insurance	896	893	1,000	1,000
Legal Services (Prosecutor & Pro Tem)	3,890	6,180	10,000	10,000
Communication Services	360	552	400	600
Utilities	3,005	1,330	3,200	2,000
Refunds	0	0	0	0
Inmate Housing Fees	21,255	23,077	25,000	26,200
<b>CONTRACTUAL TOTAL</b>	<b>35,920</b>	<b>37,050</b>	<b>45,300</b>	<b>45,800</b>
Professional Dues/Member	25	93	100	100
Office Supplies	704	503	1,000	1,000
Office Equip/Furnishings	1,029	2,455	500	1,000
Postage	589	1,423	1,000	1,500
Publications/Printing	222	87	300	300
Uniforms/Clothing	0		0	0
Training & Conferences	604	363	650	650
<b>COMMODITIES TOTAL</b>	<b>3,172</b>	<b>4,922</b>	<b>3,550</b>	<b>4,550</b>
<b>MUNICIPAL COURT DEPT TOTAL</b>	<b>102,005</b>	<b>107,391</b>	<b>121,750</b>	<b>121,750</b>

# GENERAL FUND: PARKS & GROUNDS



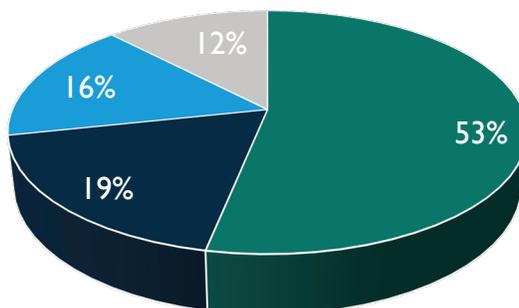
The mission of the Parks & Grounds Department is to provide a cost-effective system of safe and attractive parks and grounds that enhance the quality of life for the residents and visitors of Bel Aire. The Parks & Grounds Department maintains eight public parks, eight lakes, 17 miles of roadway ditches, 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.

## GOALS AND OBJECTIVES FOR FY2017

- Maintain safe play equipment in City parks
- Install safety surfacing in Central Park Playground
- Manage Community Brush Drop-off Site

## PARKS & GROUNDS EXPENSES



■ Personnel ■ Contractual ■ Commodities ■ Capital Outlay

# LINE ITEM BUDGET: GENERAL FUND

## PARKS & GROUNDS

<b>PARKS &amp; GROUNDS</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
EXPENSES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries	80,324	74,106	92,000	100,000
Overtime Contingency	0	102	1,000	1,000
Fica	0	5,645	7,500	8,000
Kpers	0	6,711	10,000	10,500
Health/Dental/Life Expense	0	3,918	4,000	8,000
Workmans Comp	0	3,086	3,000	3,500
Unemployment Expense	0	1,086	7,000	200
<b>PERSONNEL TOTAL</b>	<b>80,324</b>	<b>94,653</b>	<b>124,500</b>	<b>131,200</b>
Computer Support Services	0	352	0	0
Mowing Services	10,760	12,963	35,000	25,000
Contractual Services	1,855	3,240	4,000	4,000
Liability Insurance	6,460	7,223	7,500	8,500
Communication Services	1,358	1,432	1,500	1,500
Utilities	6,040	4,633	6,500	6,500
<b>CONTRACTUAL TOTAL</b>	<b>26,474</b>	<b>29,842</b>	<b>54,500</b>	<b>45,500</b>
Agricult/Horticult Supply	3,890	257	4,500	4,500
Trees	2,144	1,995	2,500	2,500
Chemicals	971	913	1,200	1,200
Irrigation Systems	3,559	1,384	5,000	5,000
Professional Dues/Member	50	85	300	300
Community Relations/Event	52	0	1,000	1,000
Office Supplies	130	594	400	500
Office Equip/Furnishings	8	1,433	500	500
Postage	1	10	0	0
Publications	0	87	0	0
Cleaning Supplies	208	287	400	400
Safety Equip & Supplies	117	557	500	500

Continued on page 38.

**(TABLE CONTINUED)**

Uniforms/Clothing	170	327	700	700
Training & Conferences	624	124	700	700
Minor Equip: Tools,Elect	1,867	1,739	2,000	3,000
Veh/Equip Repairs & Maint	5,875	6,183	6,000	7,200
Petroleum Products	7,640	5,227	8,500	8,500
Construction Material/Sup	609	868	1,000	1,000
Signs, Material/Supplies	844	1,464	1,000	1,000
Recreational Equip/Supply	775	1,170	1,500	1,500
<b>COMMODITIES TOTAL</b>	<b>29,535</b>	<b>24,705</b>	<b>37,700</b>	<b>40,000</b>
Veh/Equip Lease/Purchases	9,774	52,845	0	0
Park Equipment	45	4,283	0	0
Public Grounds Improvement	6,900	7,300	30,000	30,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>16,719</b>	<b>64,427</b>	<b>30,000</b>	<b>30,000</b>
<b>PARKS &amp; GROUNDS DEPT TOTAL</b>	<b>153,052</b>	<b>213,627</b>	<b>246,700</b>	<b>246,700</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.



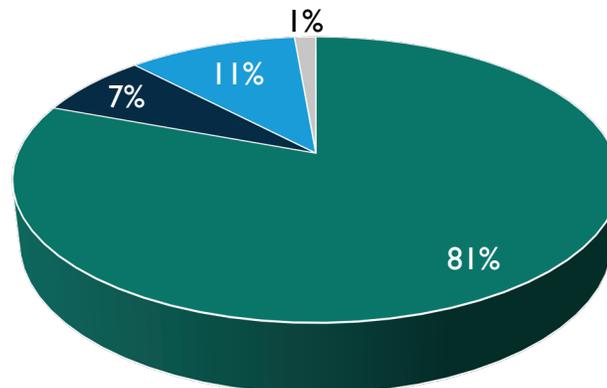
Thirteen commissioned police personnel provide 24 hour coverage 7 days per week.

Included in the Capital Outlay budget is \$12,169 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.

## GOALS AND OBJECTIVES FOR FY2017

- Maintain commitment to excellence in police training, crime prevention, and overall enforcement.
- Identify problems that have the potential for becoming intrusions in the community
- Create and maintain a feeling of security in the community
- Develop and implement strategies and programs which enhance delivery of police service in the community
- Purchase new protective vests with assistance through Bureau of Justice Assistance (BJA) grant funding.

## POLICE DEPARTMENT EXPENSES



■ Personnel ■ Contractual ■ Commodities ■ Capital Outlay

# LINE ITEM BUDGET: GENERAL FUND POLICE

<b>POLICE DEPARTMENT</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
EXPENSES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries	326,361	424,349	500,000	514,500
Overtime Contingency	12,537	28,321	15,000	23,000
Fica	0	33,900	40,000	42,000
Kpers	0	45,276	52,000	55,000
Health/Dental/Life Expense	0	65,340	80,000	70,000
Workmans Comp	0	9,035	15,000	16,000
Unemployment Expense	0	6,395	20,000	1,500
<b>PERSONNEL TOTAL</b>	<b>338,898</b>	<b>612,616</b>	<b>722,000</b>	<b>722,000</b>
Animal Control	0	200	500	2,000
Computer Support Services	11,220	7,453	0	0
Contractual Services	8,885	18,687	5,000	18,000
Liability Insurance	21,093	23,319	22,000	28,000
Medical Services	2,422	1,501	2,000	2,000
Communication Services	8,466	7,558	9,500	9,500
Utilities	4,623	8,685	5,000	5,000
<b>CONTRACTUAL TOTAL</b>	<b>56,708</b>	<b>67,403</b>	<b>44,000</b>	<b>64,500</b>
Professional Dues/Member	430	480	1,000	1,000
Community Relations/Event	516	1,255	1,000	1,500
Office Supplies	1,396	1,720	1,800	2,000
Office Equip/Furnishings	2,417	4,281	4,000	4,000
Postage	493	1,129	600	1,200
Printing & Publications	2,772	1,359	2,500	2,000
Cleaning Supplies	38		0	0
Safety Equip & Supplies	3,335	4,956	5,000	5,000
Merchandise Tsf Or Dist	111	0	500	500
Uniforms/Clothing	9,475	9,586	8,000	10,000
Training & Conferences	4,576	6,191	8,000	10,000

Minor Equip: Tools, Elect	0		0	0
Veh/Equip Repairs & Maint	12,703	28,590	12,000	12,000
Petroleum Products	21,330	24,926	35,000	35,000
Construction Material/Sup	47		0	0
Police Supplies	10,580	7,493	12,000	12,000
Radio/Communication Equip	228		0	0
<b>COMMODITIES TOTAL</b>	<b>70,446</b>	<b>91,967</b>	<b>91,400</b>	<b>96,200</b>
Veh/Equip Lease/Purchase	74,134	35,776	12,169	12,169
<b>CAPITAL OUTLAY TOTAL</b>	<b>74,134</b>	<b>35,776</b>	<b>12,169</b>	<b>12,169</b>
<b>POLICE DEPT TOTAL</b>	<b>540,186</b>	<b>807,762</b>	<b>869,569</b>	<b>894,869</b>



# GENERAL FUND: RECREATION



The mission of the Recreation Department is to provide high quality recreational opportunities, promote a sense of 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.

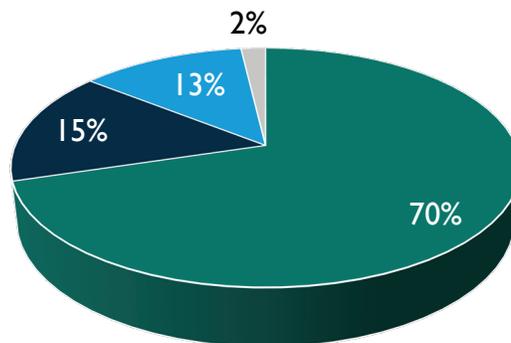
The Personnel budget includes the salary for one full-time Recreation/Senior Director, one full-time Recreation Program Supervisor, and six part-time staff members. The largest Contractual expenses are for program instructors and utilities.

The Recreation Director has the additional responsibility of overseeing the Senior programming as well. Recreation staff now assists with senior activities that are funded through the Senior budget.

## GOALS AND OBJECTIVES FOR FY2017

- Increase participation in programs and recreation opportunities
- Anticipate the needs of the changing community and structure programs and facilities accordingly.
- Create positive childhood experiences

## RECREATION EXPENSES



■ Personnel ■ Contractual ■ Commodities ■ Capital Outlay

# LINE ITEM BUDGET: GENERAL FUND

## RECREATION

<b>RECREATION</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
EXPENSES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries	120,987	133,004	170,000	176,000
Overtime Contingency	0	0	0	0
Fica	0	10,019	13,000	16,500
Kpers	0	9,842	11,000	11,000
Health/Dental/Life Expense	0	16,279	20,000	20,000
Workmans Comp	0	1,080	2,000	2,500
Unemployment Expense	0	2,214	7,000	400
<b>PERSONNEL TOTAL</b>	<b>120,987</b>	<b>172,438</b>	<b>223,000</b>	<b>226,400</b>
Computer Support Services	3,027	1,648	0	0
Contractual Services	7,741	5,837	5,000	5,000
Liability Insurance	9,080	10,741	10,000	10,200
Medical Services	40	0	0	0
Recreation Instructors	12,930	13,372	15,000	15,000
Janitorial Services	300	0	1,500	1,500
Communications Services	3,771	3,745	4,000	4,000
Utilities	12,694	11,784	14,000	14,000
<b>CONTRACTUAL TOTAL</b>	<b>49,583</b>	<b>47,128</b>	<b>49,500</b>	<b>49,700</b>
Agricult/Horticult Supply	4,511	4,239	5,000	5,000
Chemicals	3,586	294	4,200	4,200
Professional Dues/Member	510	550	700	700
Community Relations/Event	27	17	200	200
Office Supplies	745	1,005	1,000	1,200
Office Equip/Furnishings	1,132	322	500	500
Postage	129	65	200	200
Publications	272	558	500	600
Cleaning Supplies	1,251	1,933	1,400	2,000
Safety Equip & Supplies	558	0	0	0

Continued on page 44.

**(TABLE CONTINUED)**

Merchandise Tsf Or Dist	5,210	5,518	6,500	6,500
Uniforms/Clothing	448	630	800	1,000
Training & Conferences	1,005	830	1,200	1,200
Minor Equip: Tools, Elect	1,030	853	1,000	2,000
Veh/Equip Repairs & Maint	484	2,638	1,000	3,000
Petroleum Products	2,537	1,314	3,000	3,000
Construction Material/Sup	1,705	3,056	2,000	3,300
Signs & Materials	333	266	500	500
Recreational Equip/Supply	4,351	3,730	5,000	5,000
<b>COMMODITIES TOTAL</b>	<b>29,824</b>	<b>27,816</b>	<b>34,700</b>	<b>40,100</b>
Buildings/Fixed Equipment		6,375		6,000
Recreation Equipment	0	0	15,000	0
<b>CAPITAL OUTLAY TOTAL</b>	<b>0</b>	<b>6,375</b>	<b>15,000</b>	<b>6,000</b>
<b>RECREATION DEPT TOTAL</b>	<b>200,394</b>	<b>253,758</b>	<b>322,200</b>	<b>322,200</b>



# GENERAL FUND: CENTRAL PARK POOL



The Mission of the Central Park Pool Department 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.

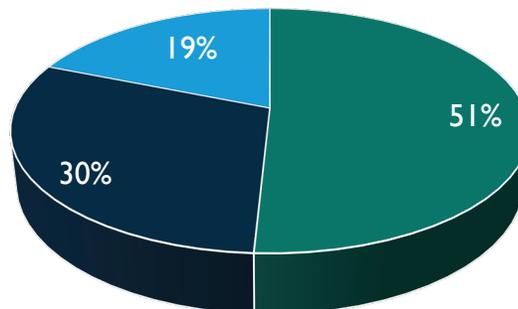
Personnel in this department are all seasonal pool staff. The Recreation Director oversees daily operations and staff at the pool. Parks & Grounds staff maintain landscaping of the public areas for this department.

Pool revenues are receipted into the General Fund and anticipated to increase to 33,500 to due to increased home sales resulting in more memberships.

## GOALS AND OBJECTIVES FOR FY2017

- Increase participation in pool program.

## CENTRAL PARK POOL EXPENSES



■ Personnel ■ Contactual ■ Commodities

# LINE ITEM BUDGET: GENERAL FUND

## CENTRAL PARK POOL

<b>CENTRAL PARK POOL</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
EXPENSES	ACTUAL	ACTUAL	ADOPTED	PROPOSED
Pool Salaries	16,110	19806	22,000	22,000
Fica	0	1515	2000	2000
Workmans Comp	0	456	750	750
Unemployment Expense	0	147	1,000	100
<b>PERSONNEL TOTAL</b>	<b>16,110</b>	<b>21924</b>	<b>25,750</b>	<b>24,850</b>
Contractual Services	8,088	7109	8,500	8,500
Liability Insurance	1,227	1072	1,300	1,300
Medical Services	320	280	500	500
Communication Services	391	402	500	500
Utilities	3,282	2841	4,000	4,000
<b>CONTRACTUAL TOTAL</b>	<b>13,308</b>	<b>11704</b>	<b>14,800</b>	<b>14,800</b>
Ag/Horticulture Supply	215	0	500	500
Chemicals	2,832	3896	4,500	4,500
Office Supplies	0	134	100	100
Cleaning Supplies	3,070	101	400	400
Safety Equip/Supply	156	244	0	0
Uniforms/Clothing	972	443	500	500
Training/Conferences	0	0	250	250
Minor Equip/Tools	5,347	129	1,500	1,500
Equipment Repairs/Maint	285	0	500	1,000
Recreational Equip/Supply	390	277	100	500
<b>COMMODITIES TOTAL</b>	<b>13,267</b>	<b>5224</b>	<b>8,350</b>	<b>9,250</b>
Public Grounds Improvements	0	39703	0	0
<b>CAPITAL OUTLAY TOTAL</b>	<b>0</b>	<b>39,703</b>	<b>0</b>	<b>0</b>
<b>CENTRAL PARK POOL DEPT TOTAL</b>	<b>42,685</b>	<b>78555</b>	<b>48,900</b>	<b>48,900</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 2017 revenue budget includes \$18,000 of revenue from this grant. County contracts are negotiated on an annual basis.

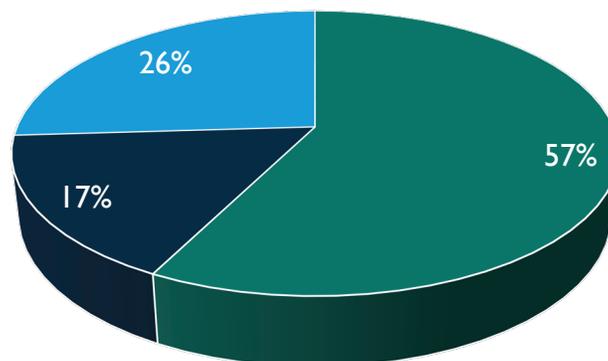
Part of the salary for a Senior Coordinator position is funded through this department and supervised by the Director of Finance and Administration. This position assists with record keeping, planning of activities, scheduling events for Seniors.

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.

## GOALS AND OBJECTIVES FOR FY2017

- Continue to serve an aging population with social, recreational, active and healthy opportunity.

## SENIOR CENTER EXPENSES



■ Personnel ■ Contractual ■ Commodities

# LINE ITEM BUDGET: GENERAL FUND SENIORS

<b>SENIOR CENTER</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
EXPENSES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries	16,077	14,500	16,500	16,500
Fica	0	1,200	0	0
Workmans Comp	0	166	0	0
Unemployment Expense	0	700	0	0
<b>PERSONNEL TOTAL</b>	<b>16,077</b>	<b>16,566</b>	<b>16,500</b>	<b>16,500</b>
Computer Support	140	738	0	0
Liability Insurance	448	446	1,000	500
Instructors	0	125	1,100	1,100
Communications Svcs	841	919	900	1,000
Utilities	1,618	2,573	1,800	2,000
Reimbursements	0	0	150	150
<b>CONTRACTUAL TOTAL</b>	<b>3,046</b>	<b>4,802</b>	<b>4,950</b>	<b>4,750</b>
Dues & Memberships	0	199	200	200
Comm Relations/Events	2,744	2,270	1,650	2,500
Senior Grants/Donations	0	2,500	2,500	2,500
Office Supplies	393	622	300	550
Office Equip/Furnishings	267	2,086	300	500
Postage	234	463	100	500
Publications	285	0	100	100
Advertising/Marketing	0	0	100	100
Merch For Trans/Distribution	40		0	0
Training & Conferences	10	0	2,000	500
<b>COMMODITIES TOTAL</b>	<b>3,974</b>	<b>8,139</b>	<b>7,250</b>	<b>7,450</b>
<b>SENIOR CENTER TOTAL</b>	<b>23,097</b>	<b>29,506</b>	<b>28,700</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

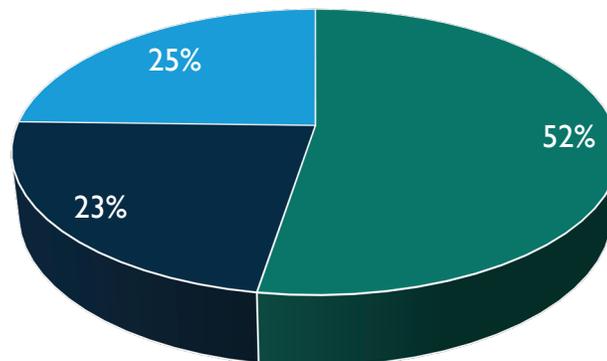
the number of terms. Elections are held in November of every odd numbered year. The Mayor and Council Members are elected at-large which means that every citizen in the community has the opportunity to vote on the Mayor and every member on the City Council.



## GOALS AND OBJECTIVES FOR FY2017

- Continue to operate the city in a fiscally responsible manner meeting the current and future need.
- Continue to work in partnership with the others to enhance economic development in the city and the community.
- Improve safety for Council and citizens.

## MAYOR & COUNCIL EXPENSES



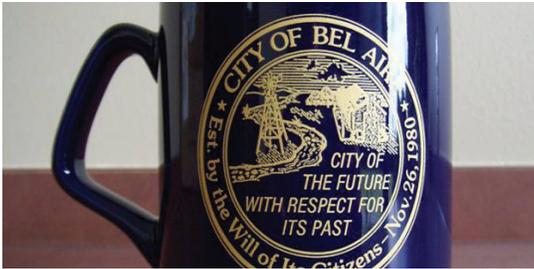
■ Personnel ■ Contractual ■ Commodities

# LINE ITEM BUDGET: GENERAL FUND

## MAYOR & COUNCIL

<b>MAYOR &amp; COUNCIL</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
EXPENSES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries	10,500	10,313	12,000	12,000
Police Overtime	0	0	0	2,000
Fica	0	788.84	1000	1100
Workmans Comp	0	33	50	100
Unemployment Expense	0	281	550	200
<b>PERSONNEL TOTAL</b>	<b>10,500</b>	<b>11,415</b>	<b>13,600</b>	<b>15,400</b>
Computer Support Services	952	246	0	0
Contractual Services	2,302	1,762	2,000	2,000
Liability Insurance	0	2,679	2,500	2,500
Communication Services	1,051	2,588	300	2,200
Utilities		1,243		
<b>CONTRACTUAL TOTAL</b>	<b>4,305</b>	<b>8,518</b>	<b>4,800</b>	<b>6,700</b>
Professional Dues/Memberships	0	2,824	3,000	3,000
Comm Relations/Events	30	153	0	0
Office Supplies	385	2,569	200	200
Office Equip/Furnishings	1,905	0	0	0
Postage	188	350	100	400
Printing & Publications	6,137	706	1,000	1,000
Merch For Tsf Or Dist	106	227	600	600
Training & Conferences	1,718	2,477	4,000	2,000
<b>COMMODITIES TOTAL</b>	<b>10,470</b>	<b>9,306</b>	<b>8,900</b>	<b>7,200</b>
<b>MAYOR &amp; COUNCIL DEPT TOTAL</b>	<b>25,275</b>	<b>29,240</b>	<b>27,300</b>	<b>29,300</b>

# GENERAL FUND: NON-DEPARTMENTAL

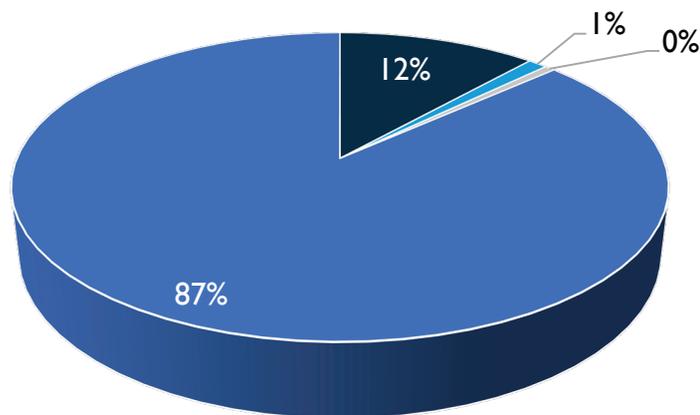


As its name implies, the Non-Departmental budget includes General Fund expenses that do not apply to a single department, or miscellaneous expenses that are not associated with any of the operating departments. Expenditures that do not directly fit into any specific departmental budget and are considered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

For 2017, the Non-Departmental contractual expenditures includes \$30,000 to cover the City’s mandatory auditing and other accounting costs, \$80,700 for all information technology support, and \$25,000 for janitorial services.

The largest expenditure category in Non-Departmental is for Transfers Out totaling \$1,433,253. This amount includes \$383,253 to transfer to the Public Building Commission Fund for the City Hall and Central Park Pool annual debt payments, \$250,000 for a transfer to the Capital Improvement Reserve Fund and \$200,000 for a transfer to the Equipment Reserve Fund and \$600,000 to Streets.

## NON-DEPARTMENTAL EXPENSES



■ Contractual ■ Commodities ■ Capital Outlay ■ Transfers

# LINE ITEM BUDGET: GENERAL FUND

## NON-DEPARTMENTAL

NON-DEPARTMENTAL	2014	2015	2016	2017
EXPENSES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salary	0	25,977	74,000	0
Fica	0	1,987	6,000	0
Kpers	0	2,286	6,500	0
Health/Dental/Life Expense	0	25	100	0
Workmans Comp	0	519	700	0
Unemployment Expense	0	484	3,000	0
<b>PERSONNEL TOTAL</b>	<b>0</b>	<b>31,277</b>	<b>90,300</b>	<b>0</b>
Ach Transfer Fees		375	0	400
Accounting & Auditing	29,493	23,870	30,000	30,000
Animal Control	145	209	0	0
Computer Support Svcs	24,572	18,254	38,000	80,700
Contractual Svcs	42,524	41,593	25,000	40,000
Liability Insurance	8,624	29	12,000	12,000
Janitorial Svcs	7,134	152	1,500	25,000
Communications Svcs	3,248	3,878	4,000	4,000
Utilities	283	284	500	500
<b>CONTRACTUAL TOTAL</b>	<b>116,023</b>	<b>88,644</b>	<b>111,000</b>	<b>192,600</b>
Prof Dues/Membership	3,012	0	500	2,500
Comm Relations/Events	380	1,058	0	0
Office Supplies	1,131	2,132	1,000	2,000
Office Equip/Furnishings	14,424	18,227	4,000	10,000
Postage	-1,103	-10,601	400	100
Cleaning Supplies	0	736	1,000	1,000
Merchandise Tsf Or Dist	409	995	1,000	1,000
Vehicle Maintenance/Repair	437	340	1,000	1,000
Petroleum Products	809	535	1,000	1,000
<b>COMMODITIES TOTAL</b>	<b>19,498</b>	<b>13,423</b>	<b>9,900</b>	<b>18,600</b>
Buildings/Fixed Equipment	0	0	5,000	5,000
Public Grounds Improve	0	0	5,000	5,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
Transfer Out	526,695	412,000	800,753	1,433,253
<b>TRANSFERS OUT TOTAL</b>	<b>526,695</b>	<b>412,000</b>	<b>800,753</b>	<b>1,433,253</b>
<b>NON-DEPARTMENTAL TOTAL</b>	<b>662,215</b>	<b>545,343</b>	<b>1,021,953</b>	<b>1,654,453</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 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.

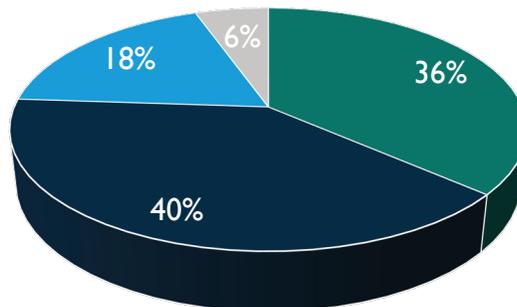
In 2013, staff restructuring allowed for the creation of one full-time position to be devoted entirely to Community Development. The Personnel budget for this department includes the full cost of this position, the Community Development Specialist.

The 2017 Contractual budget includes \$67,000 in new home buyer incentive rebates for the program that started in 2012 and ended in 2016. 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.

## GOALS AND OBJECTIVES FOR FY2017

- Downtown Development
- Creation of Quality Jobs
- Population Growth
- Effectively Communicate with Citizens
- Marketing of the City
- Planning Community Events

## COMMUNITY DEVELOPMENT EXPENSES



■ Personnel ■ Contractual ■ Commodities ■ Capital Outlay

# LINE ITEM BUDGET: GENERAL FUND

## COMMUNITY DEVELOPMENT

<b>COMMUNITY DEVELOPMENT</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
EXPENSES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Eco Dev Salaries	64,182	32,584	45,000	48,000
Overtime	0	0	500	500
Fica	0	2,403	3,500	3,500
Kpers	0	3,279	4,300	4,300
Health/Dental/Life Expense	0	10,652	10,000	10,000
Workmans Comp	0	66	100	100
Unemployment Expense	0	833	1,800	100
<b>PERSONNEL TOTAL</b>	<b>64,182</b>	<b>49,816</b>	<b>65,200</b>	<b>66,500</b>
Computer Support Svcs	5,239	2,331	0	0
Contractual Svcs	2,525	2,314	3,000	3,000
Liability Insurance	948	1,098	1,000	1,000
Communication Services	125	368	2,000	500
Utilities	0	1,243	1,000	1,000
Reimbursements	9,032	84,555	44,000	67,000
<b>CONTRACTUAL TOTAL</b>	<b>17,869</b>	<b>91,909</b>	<b>51,000</b>	<b>72,500</b>
Prof Dues/Memberships	3,197	2,845	1,000	3,000
Comm Relations/Events	7,311	5,316	10,000	10,000
Office Supplies	936	1,435	500	500
Office Equip/Furnishings	162	0	500	500
Postage	0	3	1,000	1,000
Printing & Publications	1,926	7,870	7,000	7,000
Advertising & Marketing	6,771	7,969	5,000	7,500
Merch For Trans/Distrib	1,980	2,143	2,000	2,000
Training & Conferences	3,029	77	1,500	1,700
Signs Materials & Supplies	870	0	500	500
<b>COMMODITIES TOTAL</b>	<b>26,182</b>	<b>27,659</b>	<b>29,000</b>	<b>33,700</b>
Community Development Resources	0	0	0	10,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>COMMUNITY DEV. DEPT TOTAL</b>	<b>108,233</b>	<b>169,383</b>	<b>145,200</b>	<b>182,700</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.



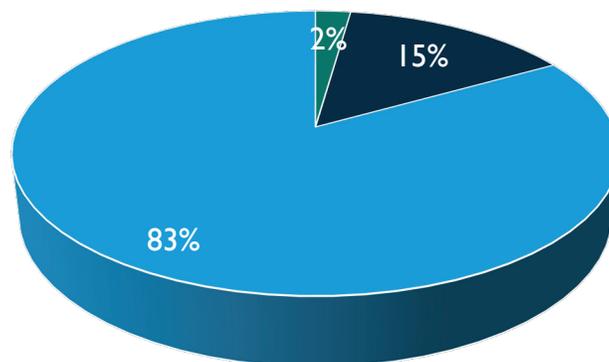
The City made \$1,095,000 in principal prepayments in 2016, as a result of industrial land sales. Over the past three years the City has made \$3,720,000 in principal prepayments for our land debt.

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 \$350,000 in special assessments in 2017. Those obligations are reduced as the City is able to sell more of the remaining land.

## GOALS AND OBJECTIVES FOR FY2017

- Ensure all annual debt service payments are budgeted and paid.

## LAND EXPENSES



■ Contractual ■ Commodities ■ Trasnfers

# LINE ITEM BUDGET: GENERAL FUND LAND

<b>LAND</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
EXPENSES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Contractual Services	6,361	6,473	10,000	10,000
Cp I Hoa Expenses	3,196	2,905	3,000	3,000
Landing Hoa Expenses	458	236	500	500
Villas At Cp4 Expenses	29,230	0	20,000	20,000
Elk Creek Hoa Expenses	0	0	0	0
Liability Insurance	3,467	446	4,000	1,000
Engineering	6,811	21,838	20,000	20,000
Legal Services	54	0	3,000	3,000
Utilities	0	0	0	0
Reimbursements	1,504	68	0	0
<b>CONTRACTUAL TOTAL</b>	<b>51,082</b>	<b>31,965</b>	<b>60,500</b>	<b>57,500</b>
Publications/Printing	3,383	891	5,000	5,000
Advertising & Marketing	677	11,921	10,000	10,000
Real Estate Taxes	29,477	3,101	40,000	10,000
Special Assessments	476,471	582	680,000	350,000
<b>COMMODITIES TOTAL</b>	<b>510,007</b>	<b>16,494</b>	<b>735,000</b>	<b>375,000</b>
Transfer Out	1,663,432	1,592,908	1,937,893	2,137,893
<b>TRANSFERS OUT TOTAL</b>	<b>1,663,432</b>	<b>1,592,908</b>	<b>1,937,893</b>	<b>2,137,893</b>
<b>LAND DEPARTMENT TOTAL</b>	<b>2,224,521</b>	<b>1,641,368</b>	<b>2,733,393</b>	<b>2,570,393</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		
CUSTOMER	GALLONS	PERCENT OF TOTAL
Catholic Care	18,916,500	8.00%
Tree Top	6,008,800	3.00%
Sunrise	2,077,200	0.89%
Broadstone	1,371,300	0.59%
Wickham Glass	956,000	0.41%
Spiritual Life Center	902,000	0.39%
Heartland Animal Hospital	661,200	0.29%
Belle Pointe Shopping Center	557,800	0.24%
Resurrection School/Church	404,300	0.18%
Century Manufacturing	355,100	0.16%
<b>TOTAL</b>	<b>32,210,200</b>	<b>14.15%</b>

SOURCE: CHISHOLM CREEK UTILITY AUTHORITY

### 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 obligation 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 CUA 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.

## GOALS AND OBJECTIVES FOR FY2017

- Rehabilitate North Water Tower
- Maintain drinking water distribution system
- Exercise water valves and fire hydrants to ensure that they are operational when needed

Revenue in the Water Fund is driven by water sales to Bel Aire utility customers. Water sales account for 88 percent of the total annual revenue in the Water fund. Sales of \$1,837,500 are budgeted for 2017, based on historical sales data. 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 2017 beginning fund balance of \$904,449 will be reduced to \$822,769 at the end of the year if all budgeted expenditures are made.

### Residential Water Utility Rates for 2017:



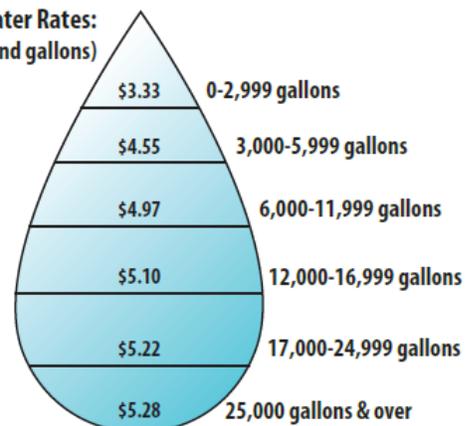
A minimum water service charge of \$27.00 per monthly billing period shall be assessed to all residential customers who have their premises connected to the City water system at any time during the monthly billing period. In addition to the minimum water service charge, the following charges for any 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.

Commercial water base rate is \$39.27.

**BASE RATE = \$27.00** (regardless of water usage)

Current Water Rates:  
(per thousand gallons)

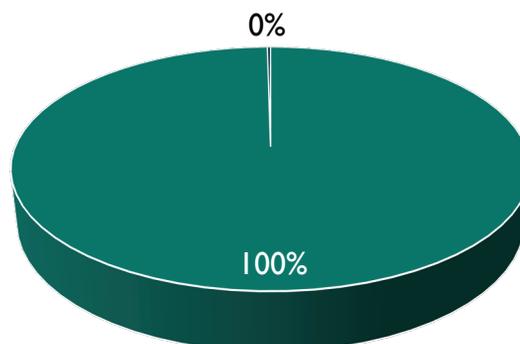


Rates are established by Resolution as adopted by the City Council. Per the current Resolution the water rates are scheduled to increase by 3% annually beginning January 1, 2017.

# LINE ITEM BUDGET: WATER FUND REVENUES

WATER	2014	2015	2016	2017
REVENUE	ACTUAL	ACTUAL	ADOPTED	ADOPTED
<b>BEGINNING FUND BALANCE</b>	<b>405,434</b>	<b>606,124</b>	<b>941,786</b>	<b>904,449</b>
Connection Fees	13,750	14,050	15,000	15,000
Fire Standby	8,640	13,500	7,500	7,500
Late Fees/Service Charges	51,061	65,991	50,000	50,000
Meter Installations	0	0	0	0
Meter Replacement Fees	1,900	0	0	0
Sprinkler Testing/Permits	5,230	2,215	5,000	5,000
Water Sales Collected	1,776,668	1,831,455	1,750,000	1,837,500
Water Tap Fee(500)	141,509	179,900	125,000	125,000
Plant Equity Fee(325)	154	0	0	0
Water Line Insp.(50)	124	150	0	0
Administration Fees	0	0	0	35,000
Trash Administrative Fee	45,094	51,934	47,500	0
<b>WATER UTILITY INCOME</b>	<b>2,044,130</b>	<b>2,159,196</b>	<b>2,000,000</b>	<b>2,075,000</b>
Miscellaneous Income	5,087	4,085	5,000	5,000
Miscellaneous Reimburse	44	0	0	0
<b>OTHER INCOME</b>	<b>5,132</b>	<b>4,085</b>	<b>5,000</b>	<b>5,000</b>
<b>WATER UTILITY TOTAL REVENUES</b>	<b>2,454,695</b>	<b>2,769,405</b>	<b>2,946,786</b>	<b>2,984,449</b>

## WATER REVENUE

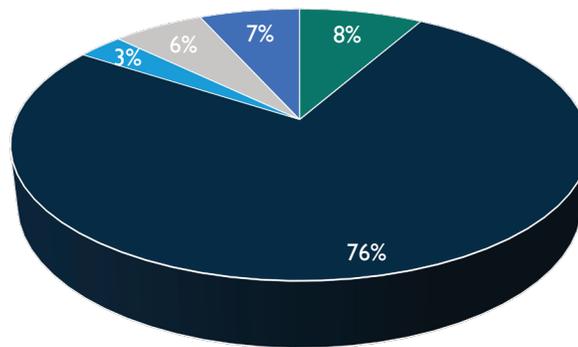


■ Water Utility Income ■ Other Income

# 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 \$629,988 in CCUA debt payments and \$320,000 for operations and maintenance at CCUA. Bel Aire has a take or pay contract with the City of Wichita budgeted at \$512,000 for 2017. Capital Outlays for 2017 include \$70,817 for a maintenance contract on the south and north water towers. The north water tower (located just east of Isely along 53rd) will be receiving a new paint job and interior coating in 2017. 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 EXPENSES**



■ Personnel ■ Contractual ■ Commodities ■ Capital Outlay ■ Transfers

WATER FUND	2014	2015	2016	2017
EXPENSES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Salaries	196,337	128,111	130,000	130,000
Overtime Contingency	1,252	1,973	2,000	2,500
Fica	0	9,803	10,000	10,000
Kpers	0	14,477	14,000	15,000
Health/Dental/Life Expense	0	14,820	10,000	18,000
Workmans Comp	0	713	1,700	2,500
Unemployment Expense	0	1,092	6,000	300
<b>PERSONNEL TOTAL</b>	<b>197,588</b>	<b>170,990</b>	<b>173,700</b>	<b>178,300</b>
Franchise Fee To General	0	0	50,000	50,000
Computer Support Services	757	1,267	0	0
Contractual Services	98,197	96,818	100,000	100,000
Liability Insurance	10,099	11,607	12,000	12,000

Continued on page 64.

# LINE ITEM BUDGET: WATER FUND

## EXPENDITURES

<b>(TABLE CONTINUED)</b>				
Engineering Services	0	0	2,000	2,000
Communications Services	2,145	2,377	2,500	2,500
Utilities	9,887	10,687	12,000	12,000
Water Purchased	375,566	365,901	475,000	512,000
Water Treatment Op/Maint	308,742	277,246	400,000	320,000
Water Service Ccua-Debt Serv	530,793	546,433	500,000	629,988
<b>CONTRACTUAL TOTAL</b>	<b>1,336,186</b>	<b>1,312,336</b>	<b>1,553,500</b>	<b>1,640,488</b>
Agricult/Horticult Supply	351	93	500	500
Professional Dues/Member	1,510	360	3,000	3,000
Office Supplies	543	454	1,000	1,000
Office Equip/Furnishings	325	3,194	2,000	2,000
Postage	6,813	7,880	8,000	8,000
Publications	1,568	1,160	1,000	1,000
Cleaning Supplies	306	230	500	500
Safety Equip & Supplies	27	455	1,000	1,000
Uniforms/Clothing	922	448	500	500
Training & Conferences	870	763	1,500	1,500
Minor Equip: Tools,Elect	3,469	2,116	2,500	2,500
Veh/Equip Repairs & Maint	6,097	5,032	6,000	6,000
Petroleum Products	6,226	3,355	7,500	7,500
Construction Material/Sup	261	1,360	1,000	1,000
Water System Maint/Repair	53,374	52,155	30,000	30,000
<b>COMMODITIES TOTAL</b>	<b>82,662</b>	<b>79,055</b>	<b>66,000</b>	<b>66,000</b>
Water System Improve	35,200	44,610	20,817	70,817
Debt Service Principal	21,380	37,283	40,000	40,000
Debt Service Interest	5,569	12,680	18,000	18,000
Debt Service Fiscal Fees	1,077	2,452	3,000	3,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>63,226</b>	<b>97,026</b>	<b>81,817</b>	<b>131,817</b>
Transfer To Bond/Interest	168,909	168,212	167,320	145,075
<b>TRANSFERS OUT TOTAL</b>	<b>168,909</b>	<b>168,212</b>	<b>167,320</b>	<b>145,075</b>
<b>WATER UTILITY TOTAL EXPENSES</b>	<b>1,848,572</b>	<b>1,827,619</b>	<b>2,042,337</b>	<b>2,161,680</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.

## GOALS AND OBJECTIVES FOR FY2017

- Clean and maintain sanitary sewer lines
- Maintain lift stations
- Rehabilitate brick sanitary sewer manholes

Revenue in the Waste Water Fund is driven by sewer charges to Bel Aire utility customers. Sewer charges account for 92 percent of the total annual revenue in the Waste Water Fund. Charges of \$1,700,000 are budgeted in 2017, based on historical sales data. The projected 2017 beginning fund balance of \$968,264 will increase to \$995,111 at the end of the year if all budgeted expenditures are made.

## 2016 Residential Sanitary Sewer Utility Rates

A minimum sanitary sewer service charge of \$30.40 per monthly billing period will 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.

Commercial sewer base rate is \$60.79,  
volume base rate is \$7.22 per thousand.

Rates are established by Resolution as adopted by the City Council. Per the current Resolution the sewer rates are scheduled to increase 5% on Jan 1, 2017 then only 3% on Jan 1, 2018.



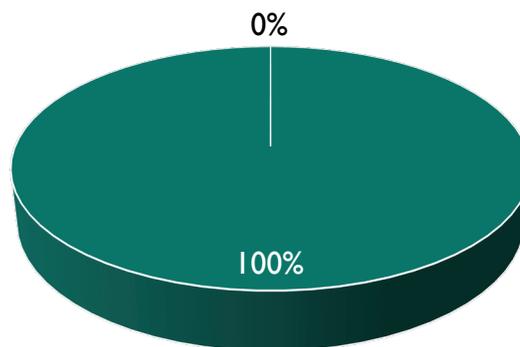
**BASE RATE = \$30.40**

**Current Sewer Rate:  
\$5.50 per thousand gallons**

# LINE ITEM BUDGET: WASTE WATER FUND REVENUES

SEWER	2014	2015	2016	2017
REVENUE	ACTUAL	ACTUAL	ADOPTED	ADOPTED
<b>BEGINNING FUND BALANCE</b>	<b>476,831</b>	<b>686,125</b>	<b>1,048,535</b>	<b>968,264</b>
Late Fees/Service Charges	23,209	25,330	25,000	25,000
Trash Administrative Fee	0	0	0	0
Sewer Charges Collected	1,589,502	1,701,186	1,600,000	1,700,000
Sewer Tap Fee(500)	141,509	179,900	120,000	120,000
Sewer Line Insp.(50)	24	0	0	0
Sewer Tariff Fees	0	0	0	0
Plant Equity Fee(325)	154	0	0	0
<b>SEWER UTILITY REVENUE TOTAL</b>	<b>1,754,396</b>	<b>1,906,417</b>	<b>1,745,000</b>	<b>1,845,000</b>
Miscellaneous Income	0	65	0	0
Miscellaneous Reimburse	0	573	0	0
<b>OTHER REVENUES TOTAL</b>	<b>0</b>	<b>638</b>	<b>0</b>	<b>0</b>
<b>SEWER UTILITY TOTAL REVENUES</b>	<b>2,231,227</b>	<b>2,593,179</b>	<b>2,793,535</b>	<b>2,813,264</b>

## SEWER REVENUE

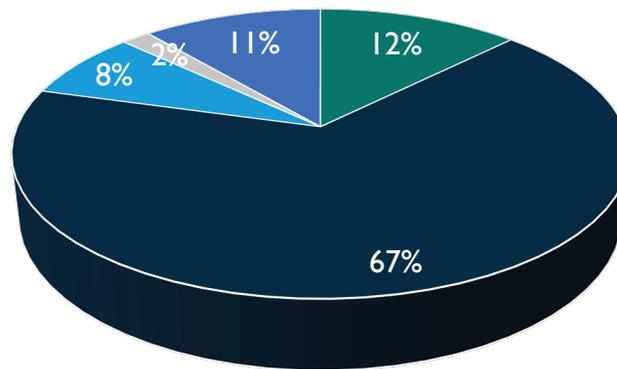


■ Sewer Utility Income    ■ Other Income

# WASTE WATER FUND: EXPENDITURES

Waste Water Fund expenditures are largely concentrated in Contractual obligations. The greatest expense for the Waste Water Fund is \$740,000 in CCUA debt payments and \$400,000 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.

## SEWER EXPENSES



■ Personnel ■ Contractual ■ Commodities ■ Capital Outlay ■ Transfers

SEWER EXPENSES	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2017 ADOPTED
Salaries	210,056	135,245	150,000	175,000
Overtime Contingency	0	1,683	2,000	2,000
Fica	0	10,350	12,000	15,000
Kpers	0	14,994	17,000	15,000
Health/Dental/Life Expense	0	14,844	23,000	17,000
Workmans Comp	0	1,352	3,000	4,000
Unemployment Expense	0	1,930	6,000	500
<b>PERSONNEL TOTAL</b>	<b>210,056</b>	<b>180,398</b>	<b>213,000</b>	<b>228,500</b>

Continued on page 68.

# LINE ITEM BUDGET: WASTE WATER FUND EXPENDITURES

## (TABLE CONTINUED)

Accounting & Auditing	0	0	0	0
Franchise Fee To General	0	0	50,000	50,000
Computer Support Services	756	1,202	0	0
Contractual Services	4,157	3,780	5,000	5,000
Liability Insurance	6,818	7,464	7,500	8,000
Engineering Services	1,900	0	2,000	2,000
Medical Services	73	0	0	0
Communications Services	1,469	1,878	1,750	1,750
Utilities	5,696	3,652	7,000	7,000
Sewer Treatment Op/Maint	375,045	373,107	400,000	400,000
Sewer Debt Svc - CCUA	612,477	636,600	740,000	740,000
<b>CONTRACTUAL TOTAL</b>	<b>1,008,391</b>	<b>1,027,683</b>	<b>1,213,250</b>	<b>1,213,750</b>
Professional Dues/Member	220	225	500	500
Office Supplies	212	302	1,000	1,000
Office Equip/Furnishings	457	3,895	1,500	1,500
Postage	6,643	7,707	8,000	8,000
Publications	1,213	1,129	1,000	1,000
Cleaning Supplies	252	283	300	300
Safety Equip & Supplies	203	445	300	300
Uniforms/Clothing	642	549	600	600
Training & Conferences	23	100	500	500
Minor Equip:Tools,Elect	1,332	2,139	1,500	1,500
Veh/Equip Repairs & Maint	3,716	3,334	4,000	4,000
Petroleum Products	3,587	2,424	4,500	4,500
Construction Material/Sup	188	952	300	300
Radio & Comm. Equip.	50	0	0	0
Lift Station Operations	17,881	29,495	25,000	25,000
Wastewater Sys M/R	34,110	23,867	90,000	90,000
<b>COMMODITIES TOTAL</b>	<b>70,731</b>	<b>76,847</b>	<b>139,000</b>	<b>139,000</b>

Veh/Equip Lease/Purchase	0	0	0	0
Production/Constr Equip	0	0	0	0
Sewer System Improve	11,765	0	0	0
Debt Service Principal	16,236	32,229	22,004	22,004
Debt Service Interest	274	698	11,017	11,017
Debt Service Fiscal Fees	0	93	0	0
<b>CAPITAL OUTLAY TOTAL</b>	<b>28,275</b>	<b>33,020</b>	<b>33,021</b>	<b>33,021</b>
Transfer To Bond/Interest	227,648	226,696	227,000	203,882
Transfer To Equip Rsv	0	0	0	0
<b>TRANSFERS OUT TOTAL</b>	<b>227,648</b>	<b>226,696</b>	<b>227,000</b>	<b>203,882</b>
<b>SEWER UTILITY EXPENSE TOTAL</b>	<b>1,545,101</b>	<b>1,544,645</b>	<b>1,825,271</b>	<b>1,818,153</b>



# SOLID WASTE FUND

The Solid Waste Fund was established in 2016. The City signed a 10-year contract with Waste Connections for trash and recycling services for residents. All charges for trash and recycling services are being placed into the Solid Waste Utility Fund. These funds will be used to pay the provider of solid waste removal services. Prior to the establishment of the Solid Waste Utility Fund, the accounting department would move a dedicated portion of the water bill to pay for solid waste removal each month. The establishment of this fund creates a more efficient and transparent method of accounting for solid waste services in the City of Bel Aire.

<b>SOLID WASTE</b>	<b>2016</b>	<b>2017</b>
	ADOPTED	ADOPTED
<b>BEGINNING FUND BALANCE</b>	<b>0</b>	<b>25,000</b>
SOLID WASTE REVENUE		
Solid Waste Fees	0	325,000
Recycling Fees	0	115,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>465,000</b>
SOLID WASTE EXPENDITURES		
Solid Waste Fees	0	275,000
Recycling Fees	0	100,000
Administration Fees	0	35,000
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>410,000</b>
<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>55,000</b>



# STORMWATER FUND

A Stormwater Fund was established in 2016. The Stormwater Fund will provide stable, dedicated funding for the City’s stormwater management. Creating a fund for stormwater eliminates annual competition for funds within the budget and aids long-range planning for funding of major stormwater improvement. The only revenue source for this fund is a \$2 stormwater management fee, which was assessed to all utility costumers in the City. Contracted prices for trash was lowered \$2 with the new agreement. This allowed the City to reallocate those funds toward stormwater management without increasing the overall utility rates for residents using the City’s contracted hauler.

Expenditures will go toward maintaining and replacing stormwater items in the City such as:

### Culverts

Pipes used to allow water to flow under a road, railroad, etc.



### Curbs

Directs excess rain and ground water to designated drains.

### Storm Drains

Drains excess rain and ground water from streets, parking lots, sidewalks, etc.



Oliver culvert replaced on July 18th, 2016.

STORMWATER	2016	2017
	ADOPTED	ADOPTED
<b>BEGINNING FUND BALANCE</b>	<b>0</b>	<b>35,000</b>
STORMWATER REVENUE		
Residential Stormwater Fees	0	65,000
Commercial Stormwater Fees	0	10,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>75,000</b>
STORMWATER EXPENDITURES		
Engineering Fees	0	20,000
Drainage Improvements	0	50,000
Transfer Out	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>70,000</b>
<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>40,000</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.

## GOALS AND OBJECTIVES FOR FY2017

- Pave 53rd Street between Rock Spring and Webb Road
- Maintain safe street conditions through snow and ice removal, street sweeping and pothole repair
- Continue to repair and improve City Streets both paved and unpaved.

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 \$158,386 is expected to increase to \$198,168 at the end of the 2017. The 2017 budget includes a onetime transfer of \$600,000 to the Special Highway Fund for needed street repairs and improvements thought-out the City.

<b>STREET</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
REVENUE	ACTUAL	ADOPTED	ADOPTED
<b>BEGINNING FUND BALANCE</b>	<b>101,428</b>	<b>61,313</b>	<b>158,386</b>
State Fuel/Highway Tax	186,641	191,120	189,050
County Fuel/Highway Tax	79,603	82,540	83,410
<b>TAXES TOTAL</b>	<b>266,244</b>	<b>273,660</b>	<b>272,460</b>
Misc.street Permits	0	0	0
Miscellaneous Income	8,060	0	0
Miscellaneous Reimburse	1,935	0	0
Sidewalk Repair Collections	0	0	0
Transfer In From General	0	200,000	600,000
<b>OTHER REVENUE TOTAL</b>	<b>9,995</b>	<b>200,000</b>	<b>600,000</b>
<b>STREET FUND TOTAL REVENUES</b>	<b>377,667</b>	<b>534,973</b>	<b>1,030,846</b>

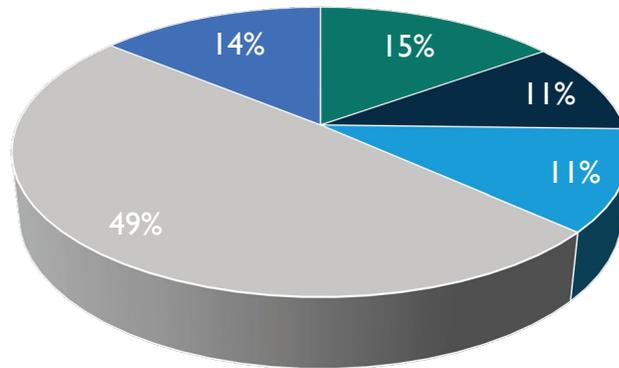
# SPECIAL HIGHWAY FUND: EXPENDITURES

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 \$10,000.

The Commodities category contains expenditures of \$40,000 for street repairs and \$14,000 for snow and ice removal. Capital Outlays include \$400,000 budgeted for street improvements and \$10,000 remains budgeted for public ground improvements.

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.

## STREET EXPENSES



■ Personnel ■ Contractual ■ Commodities ■ Capital Outlay ■ Transfers



# LINE ITEM BUDGET: SPECIAL HIGHWAY FUND EXPENDITURES

<b>STREET FUND EXPENDITURES</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
EXPENSES	ACTUAL	ADOPTED	ADOPTED
Salaries	40,577	38,000	83,000
Overtime Contingency	1,373	1,000	2,000
Fica	2,957	3,000	6,560
Kpers	4,364	4,000	8,292
Health/Dental/Life Expense	18,482	16,000	21,558
Workmans Comp	1,397	2,400	4,188
Unemployment Expense	570	1,600	180
<b>PERSONNEL TOTAL</b>	<b>69,721</b>	<b>66,000</b>	<b>125,778</b>
Computer Support Services	409	0	0
Contractual Services	242	500	500
Liability Insurance	6,350	6,500	7,500
Engineering Services	75	10,000	10,000
Medical Services	0	0	0
Street Lighting	58,895	45,000	60,000
Communications Services	1,464	1,500	1,500
Utilities	4,062	6,500	6,500
<b>CONTRACTUAL TOTAL</b>	<b>71,496</b>	<b>70,000</b>	<b>86,000</b>
Agricult/Horticult Supply	227	600	600
Community Relations/Event	0	0	0
Office Supplies	0	0	0
Office Equip/Furnishings	1,422	0	0
Postage	8	0	0
Publications	0	0	0
Cleaning Supplies	215	0	0
Safety Equip & Supplies	910	2,500	2,500
Uniforms/Clothing	448	600	600
Training & Conferences	902	500	500

Minor Equip:Tools,Elect	752	2,500	2,500
Veh/Equip Repairs & Maint	10,055	12,000	12,000
Petroleum Products	5,427	15,000	15,000
Construction Material/Sup	845	1,200	1,200
Signs, Material/Supplies	6,512	5,000	5,000
Snow & Ice Removal	13,995	12,000	14,000
Radio/Communication Equip		0	0
Street Repair Materials	29,554	25,000	40,000
<b>COMMODITIES TOTAL</b>	<b>71,273</b>	<b>76,900</b>	<b>93,900</b>
Veh/Equip Lease/Purchase	20,740	0	0
Public Grounds Improvemnt	0	10,000	10,000
Street Improvements	28,190	100,000	400,000
Debt Service Principal	0	0	0
Debt Service Interest	0	0	0
<b>CAPITAL OUTLAY TOTAL</b>	<b>48,930</b>	<b>110,000</b>	<b>410,000</b>
Transfer To Bond & Interest	54,933	53,687	117,000
Transfer To Capital Improvement	0	0	0
<b>TRANSFERS OUT TOTAL</b>	<b>54,933</b>	<b>53,687</b>	<b>117,000</b>
<b>STREET FUND EXPENSE TOTAL</b>	<b>316,354</b>	<b>376,587</b>	<b>832,678</b>



# BOND & 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 & Interest Fund. Other debt instruments, such as PBC rents that the City is responsible for, are paid through the General Fund and Proprietary Funds.

The Bond & Interest Fund revenues are made up of transfers in from the City's General Fund, Proprietary Funds, and special assessment revenues. Special assessment revenues are paid by homeowners to repay infrastructure improvements for residential developments.

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.

<b>BOND &amp; INTEREST</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
REVENUE	ACTUAL	ACTUAL	ADOPTED	ADOPTED
<b>BEGINNING FUND BALANCE</b>	<b>292,146</b>	<b>177,842</b>	<b>197,476</b>	<b>121,148</b>
Ad Valorem Tax	0	0	0	0
Delinquent Tax	0	0	0	0
Impact Fee: Water	22,346	0	0	0
Impact Fee: Sewer	20,018	0	0	0
Impact Fee: Streets	0	0	0	0
Special Assessments	1,244,824	1,132,640	1,958,863	1,584,078
Delinquent Special Assessments	54,562	41,843	0	0
<b>TAXES TOTAL</b>	<b>1,341,750</b>	<b>1,174,483</b>	<b>1,958,863</b>	<b>1,584,078</b>
Interest On Investments	56	63	0	0
Bond Refinance Proceeds	0	7,984	0	0
Miscellaneous Reimburse	0	0	0	0
<b>OTHER REVENUES TOTAL</b>	<b>56</b>	<b>8,047</b>	<b>0</b>	<b>0</b>

# BOND & INTEREST FUND

Transfer In (From General)	263,721	428,908	263,005	564,230
Transfer From Streets	54,984	54,933	53,687	117,000
Transfers From Water	168,909	168,212	167,320	145,075
Transfer From Sewer	227,648	226,696	227,000	203,882
Tsf From Temp. Notes	88,891	170,155	0	0
<b>TRANSFERS IN TOTAL</b>	<b>804,153</b>	<b>1,048,904</b>	<b>711,012</b>	<b>1,030,187</b>
<b>BOND &amp; INTEREST TOTAL REVENUE</b>	<b>2,438,106</b>	<b>2,409,275</b>	<b>2,867,351</b>	<b>2,735,413</b>

<b>BOND &amp; INTEREST</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Debt Service Principal	1,440,000	1,345,000	1,794,547	1,900,000
Debt Service Interest	820,263	804,731	875,000	800,000
DEBT SERVICE FISCAL FEES	0	0	0	0
<b>TOAL EXPENDITURES</b>	<b>2,260,263</b>	<b>2,149,731</b>	<b>2,669,547</b>	<b>2,700,000</b>



# LAND BANK FUND

The mission of the Land Bank is to take charge of, acquiring, maintaining and selling abandoned, foreclosed, or similarly distressed property, including easements and reversionary interests, and personal property subject to the provisions of the Kansas Land Bank Act, to help achieve the elimination of blight, the enhancement of neighborhood viability and stability, the creation of opportunities for affordable and mixed income home ownership and rental, maintenance of property values throughout the City, conformance with the goals of the City’s Comprehensive Plan, and the encouragement of economic development.

The Land Bank Fund is funded by the sale of specific parcels of land owned by the City and used to pay the special assessments on unsold City owned land inside the Land Bank.

<b>LAND BANK</b>	<b>2016</b>	<b>2017</b>
	ADOPTED	ADOPTED
<b>BEGINNING FUND BALANCE</b>	<b>0</b>	<b>319,889</b>
LAND BANK REVENUE		
Residential Land Sales	250,000	100,000
Commercial Land Sales	70,000	50,000
Transfer In From General	320,000	200,000
<b>TOTAL REVENUES</b>	<b>705,000</b>	<b>669,889</b>
LAND BANK EXPENDITURES		
Contractual Services	0	15,000
Real Estate Taxes	0	0
Special Assissments	385,111	400,000
Transfer Out	0	
<b>TOTAL EXPENDITURES</b>	<b>385,111</b>	<b>415,000</b>
<b>ENDING FUND BALANCE</b>	<b>319,889</b>	<b>254,889</b>

# NON-BUDGETED FUND: CAPITAL IMPROVEMENT

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

For 2017, \$250,000 has been budgeted to be transferred from the General Fund (Non-Departmental) to the Capital Improvement Reserve Fund. The fund is anticipated to begin 2017 with a cash balance of around \$250,000.

Capital Improvement Reserve funds were utilized in 2016 to fund concrete repair at the City Pool, the in-stallation of a new security gate at the Public Work’s shop along Woodlawn, and a new water heater for City Hall. The Governing Body also felt it important to receive community input on our City and Park Master Plan. Wichita State University was contacted to start the engagement process and include a survey to gather citizen input on how they want to see Bel Aire grow. The master plans and the survey are paid from the Capital Improvement Reserve Fund.

Expenditures for 2017 will be determined by Council priorities and the Capital Improvement Plan throughout the year. Tentatively, projects include an energy efficient HVAC at the Recreation Center and a salt storage shed for Public Works.

CAPITAL IMPROVEMENT RESERVE	PROJECTED CASH BALANCE JANUARY 1, 2017	BUDGETED 2017 REVENUES	ANTICIPATED 2017 EXENDITURES	PROJECTED CASH BALANCE DECEMBER 31, 2017
	\$250,000	\$250,000	\$175,000	\$325,000



# NON-BUDGETED FUND: EQUIPMENT RESERVE

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

For 2017, \$200,000 is budgeted as a transfer from the General Fund to the Equipment Reserve Fund. The Equipment Reserve Fund will begin 2017 with a balance of \$4,000. The budgeted transfer of \$200,000 from the General Fund will increase this balance to \$204,000. It is anticipated that around \$120,000 will be spent in 2017 to replace some of the City’s older vehicles and equipment that are becoming too costly to repair. The anticipated 2017 ending cash balance for the Equipment Reserve Fund is \$84,000.

In 2016, Equipment Reserve Funds were used to purchase three new police vehicles, totaling \$116,000 and a new John Deere backhoe for Public Works, totaling 110,000.

EQUIPMENT RESERVE	PROJECTED CASH BALANCE JANUARY 1, 2017	BUDGETED 2017 REVENUES	ANTICIPATED 2017 EXENDITURES	PROJECTED CASH BALANCE DECEMBER 31, 2017
	\$4,000	\$200,000	\$120,000	\$84,000



# 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.

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.

## For 2017, the following projects will be active:

### 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

### 2015C TEMPORARY NOTE

#### *Catholic Life:*

Water Main Improvements	\$85,000
Paving Improvements	\$405,000

#### *2015F Temporary Note*

#### *Lycee Heights Phase 2:*

Water Main Improvements	\$47,000
Sewer Main Improvements	\$22,000
Drainage Improvements	\$24,000

#### *Courtyards at Elk Creek Phase 2:*

Water Main Improvements	\$61,000
Sewer Main Improvements	\$60,000
Paving Improvements	\$220,000

### 2016B TEMPORARY NOTE

#### *Courtyards at Elk Creek: Phase 2:*

Water Improvements	\$152,000
Sewer Improvements	\$168,000
Paving Improvements	\$510,000

#### *Rock Spring: Phase 4*

Water Improvements	\$63,000
Sewer Improvements	\$113,000

#### *Englert Addition*

Water Improvements	\$29,000
--------------------	----------

#### *Rock Spring: 2nd Addition*

Water Improvements	\$74,000
Sewer Improvements	\$160,000
Paving Improvements	\$476,000
Sidewalk Improvements	\$20,000

#### *Deer Run: Phase 1*

Water Improvements	\$190,000
Sewer Improvements	\$322,000
Paving Improvements	\$579,000
Storm Water Improvements	\$887,000
Sidewalk Improvements	\$887,000

#### *Chapel Landing: Phase 2*

Water Improvements	\$65,000
Sewer Improvements	\$115,000
Paving Improvements	\$247,000

#### *City at Large: 37th Street Project*

Water Improvements	\$125,000
Paving Improvements	\$772,605

#### *City at Large: 53rd Street Project*

Water Improvements	\$309,798
Paving Improvements	\$520,000

# 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 2017 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 refinance 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 2017, City Hall debt service payments are budgeted at \$268,150.

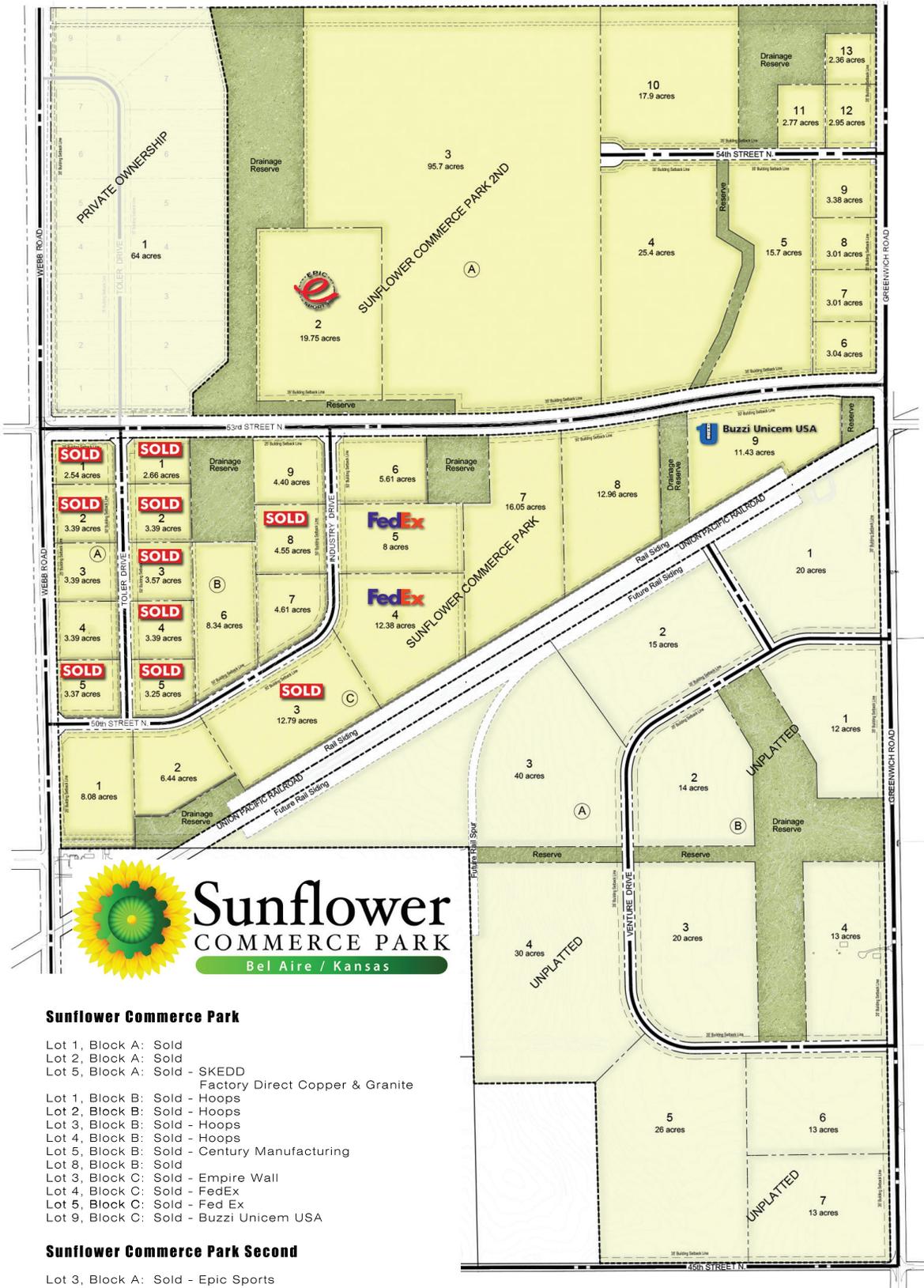
The 2014B PBC bond was used to refund the 2003B and 2004A PBC issuances. The 2003B Revenue Bond was used to fund the construction of the Central Park Pool. The principal amount was \$730,000. Debt payments continue through 2036 and are paid from transfers out of the General Fund, Non-Departmental Department. 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. The 2014B bond pays off in 2030; the refunding shorted the repayment period by four years and had a Net Present Value savings of \$275,000. Debt service payments for pool and effluent line total \$103,153 for 2017.

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 2017 total \$1,025,850 and are paid through a transfer from the General Fund, Land Department. Over the past three years the City has made \$3,720,000 in principal prepayments for our land debt.

The budgeted transfer amount from the General Fund includes over \$550,000 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.

<b>TRUSTEE FUND (PUBLIC COMMISSION BUILDING)</b>	<b>PROJECTED CASH BALANCE JANUARY 1, 2017</b>	<b>BUDGETED 2017 REVENUES</b>	<b>ANTICIPATED 2017 EXPENDITURES</b>	<b>PROJECTED CASH BALANCE DECEMBER 31, 2017</b>
	\$192,000	\$2,159,160	\$2,159,160	\$192,000

# SUNFLOWER COMMERCE PARK MAP



**Sunflower**  
COMMERCE PARK  
Bel Aire / Kansas

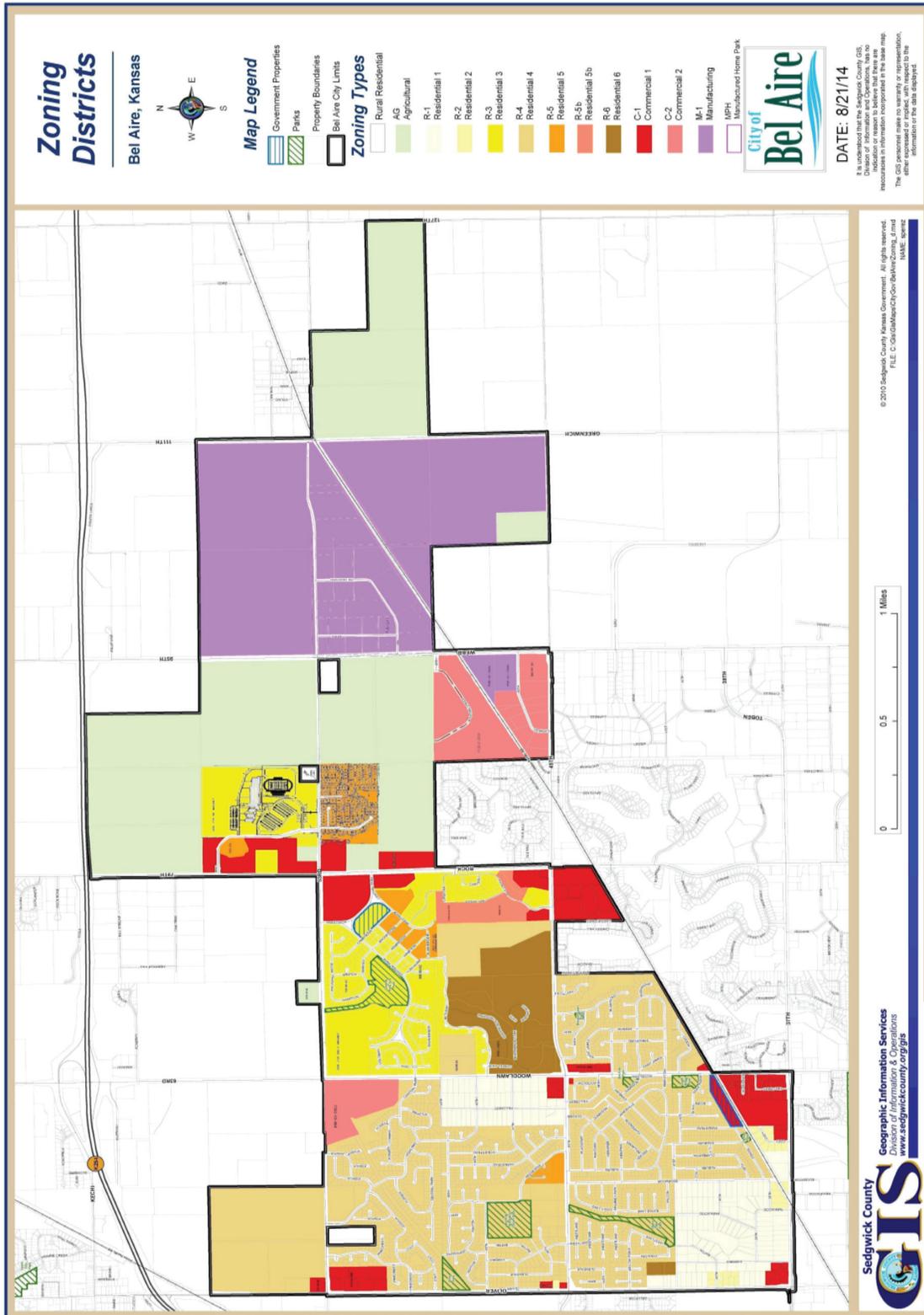
**Sunflower Commerce Park**

- Lot 1, Block A: Sold
- Lot 2, Block A: Sold
- Lot 5, Block A: Sold - SKEDD  
Factory Direct Copper & Granite
- Lot 1, Block B: Sold - Hoops
- Lot 2, Block B: Sold - Hoops
- Lot 3, Block B: Sold - Hoops
- Lot 4, Block B: Sold - Hoops
- Lot 5, Block B: Sold - Century Manufacturing
- Lot 8, Block B: Sold
- Lot 3, Block C: Sold - Empire Wall
- Lot 4, Block C: Sold - FedEx
- Lot 5, Block C: Sold - Fed Ex
- Lot 9, Block C: Sold - Buzzi Unicem USA

**Sunflower Commerce Park Second**

- Lot 3, Block A: Sold - Epic Sports

# ZONING MAP FOR BEL AIRE, KS



# GLOSSARY



**I 6/20 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:** A year reckoned for taxing or accounting purposes. The City's fiscal year is a calendar year.

**Franchise:** A special privilege granted by a government, permitting the use of public property.



**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 remains 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.

City of  
Bel Aire





# APPENDIX A: STATE BUDGET FORMS



# APPENDIX A: STATE BUDGET FORMS—CERTIFICATE PAGE

State of Kansas  
City

2017

## CERTIFICATE

To the Clerk of Sedwick 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 2017; and  
 (3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations.

		2017 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit 2017		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	7,066,359	2,399,654	
Debt Service	10-113				
Employee Benefits		8			
		8			
Special Highway		9	832,678		
Water		9	2,161,680		
Waste Water		10	1,818,153		
Bond & Interest		10	2,700,000		
Storm Water		11	70,000		
Solid Waste		11	410,000		
Land Bank		12	415,000		
Non-Budgeted Funds		13			
<b>Totals</b>		xxxxxx	15,473,870	2,399,654	
Resolution required? Notice of the vote to adopt required to be published?				Yes	County Clerk's Use Only
Budget Summary		14			
Neighborhood Revitalization					Nov 1, 2016 Total Assessed Valuation

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

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

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

Date Attested: \_\_\_\_\_ 2016

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

*Letty Marting* \_\_\_\_\_  
*Deane Wipm* \_\_\_\_\_  
*Peggy Sue McDonnell* \_\_\_\_\_  
*Gene Van Donald* \_\_\_\_\_  
*Tommy L. Becker* \_\_\_\_\_  
*DA* \_\_\_\_\_  
 \_\_\_\_\_ Governing Body

# APPENDIX A: STATE BUDGET FORMS—COMPUTATION PAGE

State of Kansas  
City

City of Bel Aire

2017

## Computation to Determine Limit for 2017

	<b>Amount of Levy</b>
1. Total tax levy amount in 2016 budget	+ \$ <u>2,226,444</u>
2. Debt service levy in 2016 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>2,226,444</u>
<b>2016 Valuation Information for Valuation Adjustments</b>	
4. New improvements for 2016 :	+ <u>2,469,140</u>
5. Increase in personal property for 2016 :	
5a. Personal property 2016	+ <u>232,677</u>
5b. Personal property 2015	- <u>228,034</u>
5c. Increase in personal property (5a minus 5b)	+ <u>4,643</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2016 :	
6a. Real estate	+ <u>0</u>
6b. State assessed	+ <u>0</u>
6c. New improvements	- <u>0</u>
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>
7. Valuation of property that has changed in use during 2016 :	+ <u>56,020</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>2,529,803</u>
9. Total estimated valuation July 1, 2016	<u>52,474,379</u>
10. Total valuation less valuation adjustment (9 minus 8)	<u>49,944,576</u>
11. Factor for increase (8 divided by 10)	<u>0.05065</u>
12. Amount of increase (11 times 3)	+ \$ <u>112,774</u>
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>2,339,218</u>
14. Debt service levy in this 2017 budget	<u>0</u>
15. 2017 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>2,339,218</u>
16. Consumer Price Index for all urban consumers for calendar year 2015	<u>0.125%</u>
17. Consumer Price Index adjustment (3 times 16)	\$ <u>2,783</u>
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$ <u>2,342,001</u>

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

# APPENDIX A: STATE BUDGET FORMS—VEHICLE TAX

State of Kansas  
City

City of Bel Aire

2017

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

Budgeted Funds for 2016	Ad Valorem Levy Tax Year 2015	Allocation for Proposed Year 2017				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,226,444	330,486	2,055	156	8,824	938
Employee Benefits						
TOTAL	2,226,444	330,486	2,055	156	8,824	938

County Treas Motor Vehicle Estimate	<u>330,486</u>				
County Treas Recreational Vehicle Estimate		<u>2,055</u>			
County Treas 16/20M Vehicle Estimate			<u>156</u>		
County Treas Commercial Vehicle Tax Estimate				<u>8,824</u>	
County Treas Watercraft Tax Estimate					<u>938</u>
Motor Vehicle Factor	<u>0.14844</u>				
Recreational Vehicle Factor		<u>0.00092</u>			
16/20 Vehicle Factor			<u>0.00007</u>		
Commercial Vehicle Factor				<u>0.00396</u>	
Watercraft Factor					<u>0.00042</u>

# APPENDIX A: STATE BUDGET FORMS—TRANSFERS

State of Kansas  
City

City of Bel Aire

2017

## Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2015	Current Amount for 2016	Proposed Amount for 2017	Transfers Authorized by Statute
General	Bond & Interest	428,908	263,005	564,229	12-1, 118
General	Trustee Fund (PBC)	1,326,000	1,640,641	1,756,917	12-1, 118
General	Capital Improvement	100,000	150,000	250,000	12-1, 118
General	Equipment Reserve	150,000	100,000	200,000	12-1, 117
General	Special Highway	-	200,000	600,000	12-1, 119
General	Land Bank	-	385,000	200,000	12-5902c
Water	Bond & Interest	168,212	167,320	145,075	12-825d
Waste Water	Bond & Interest	226,696	227,000	203,882	12-825d
Special Highway	Bond & Interest	54,933	53,687	117,000	12-803A
Employee Benefit	General	617,369	-	-	79-2958
Capital Projects	Bond & Interest	170,155			12-1,118
	<b>Totals</b>	3,242,273	3,186,653	4,037,103	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	3,242,273	3,186,653	4,037,103	

\*Note: Adjustments are required only if the transfer is being made in 2016 and/or 2017 from a non-budgeted fund.

# APPENDIX A: STATE BUDGET FORMS—INDEBTEDNESS

State of Kansas  
City

City of Bel Aire

2017

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2016	Date Due		Amount Due 2016		Amount Due 2017	
						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	140,000	5/1 - 11/1	11/1	6,230	70,000	3,150	70,000
WA/SW/PAVING - REF	2/15/2007	11/1/2027	4.125-4.25	4,595,000	215,000	5/1 - 11/1	11/1	139,946	215,000	0	0
WA/SW/PAVING - REF	2/15/2007	11/1/2027	4.25-4.5	1,290,000	135,000	5/1 - 11/1	11/1	27,262	135,000	0	0
WA/SW/PAVING	8/1/2007	11/1/2022	4.5-5.0	3,555,000	280,000	5/1 - 11/1	11/1	101,476	280,000	0	0
WA/SW/PAVING	8/1/2007	11/1/2022	4.125-4.6	625,000	25,000	5/1 - 11/1	11/1	13,906	25,000	0	0
WA/SW/PAVING	1/15/2009	11/1/2029	6.125-6.15	2,200,000	1,735,000	5/1 - 11/1	11/1	106,614	80,000	101,714	85,000
WA/SW/PAVING	1/14/2011	10/1/2031	3.5-4.5	2,885,000	2,320,000	4/1 - 10/1	10/1	91,476	155,000	86,050	165,000
WA/SW/PAVING	5/31/2012	10/1/2023	2.0-3.25	5,215,000	4,710,000	4/1 - 10/1	10/1	113,140	255,000	108,040	280,000
WA/SW/PAVING	9/30/2013	10/1/2033	3.57	3,895,000	3,685,000	4/1 - 10/1	10/1	117,988	160,000	114,788	170,000
WA/SW/PAVING	7/15/2014	10/1/2034	2.0-3.75	1,100,000	1,060,000	4/1 - 10/1	10/1	32,476	50,000	31,475	50,000
WA/SW/PAVING - REF	5/5/2015	11/1/2027	1.80	5,390,000	5,390,000	5/1 - 11/1	11/1	110,988		110,988	635,000
WA/SW/PAVING - REF	5/5/2015	11/1/2027	2.66	575,000	575,000	5/1 - 11/1	11/1	13,376		13,376	65,000
WA/SW/PAVING	10/1/2015	11/1/2036	2.0-3.0	3,960,000	3,960,000	5/1 - 11/1	11/1	104,096		111,200	160,000
WA/SW/PAVING	10/1/2015	11/1/2036	1.5-4.0	220,000	220,000	5/1 - 11/1	11/1	8,565		9,150	5,000
<b>Total G.O. Bonds</b>					<b>24,450,000</b>			<b>987,539</b>	<b>1,425,000</b>	<b>689,931</b>	<b>1,685,000</b>
<b>Revenue Bonds:</b>											
PBC Rev Bond REF 2010	4/15/2010	5/1/2035	6.03-6.824	19,315,000	17,440,000	5/1 - 11/1	5/1	1,134,000	0		0
PBC Rev Bond REF 2014A	12/18/2014	2/1/2030	2.96	3,050,000	3,050,000	2/1 - 8/1	2/1	101,400	155,000	98,150	170,000
PBC Rev Bond REF 2014B	12/18/2014	2/1/2030	3.83	1,120,000	1,120,000	2/1 - 8/1	2/1	39,353	55,000	38,153	65,000
<b>Total Revenue Bonds</b>					<b>21,610,000</b>			<b>1,274,753</b>	<b>210,000</b>	<b>136,303</b>	<b>235,000</b>
<b>Other:</b>											
TEMP NOTE 2013C	5/7/2013	4/1/2016	0.50	460,000	460,000	4/1 - 10/1	4/1	1,150	460,000	0	0
TEMP NOTE 2013E	12/19/13	12/1/2016	0.75	2,915,000	2,915,000	6/1 - 12/1	12/1	21,862	2,915,000	0	0
TEMP NOTE 2014B	7/15/2014	12/1/2017	1.00	5,905,000	5,905,000	6/1 - 12/1	12/1	59,050	0	59,050	5,905,000
TEMP NOTE 2015C	5/5/2015	12/1/2017	1.01	490,000	490,000	6/1 - 12/1	12/1	4,900	0	4,900	490,000
TEMP NOTE 2015F	10/1/2015	12/1/2017	1.50	450,000	450,000	6/1-12-1	12/1	6,881	0	6,750	450,000
<b>Total Other</b>					<b>10,220,000</b>			<b>93,843</b>	<b>3,375,000</b>	<b>70,700</b>	<b>6,845,000</b>
<b>Total Indebtedness</b>					<b>56,280,000</b>			<b>2,356,135</b>	<b>5,010,000</b>	<b>896,934</b>	<b>8,765,000</b>



# APPENDIX A: STATE BUDGET FORMS—TAX LEVY FUNDS

State of Kansas  
City

City of Bel Aire

2017

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

Adopted Budget General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	2,212,073	3,123,123	1,988,471
<b>Receipts:</b>			
Ad Valorem Tax	2,018,198	2,226,444	XXXXXXXXXXXXXXXXXX
Delinquent Tax	31,562	39,853	42,000
Motor Vehicle Tax	339,808	309,675	330,486
Recreational Vehicle Tax	1,967	1,470	2,055
16/20M Vehicle Tax	403	363	156
Commercial Vehicle Tax	8,541	6,658	8,824
Watercraft Tax	2,170	0	938
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
County Sales Tax	1,093,371	1,100,000	1,150,000
Franchise Fees	446,448	570,000	575,000
Fines and Fees	145,634	190,000	159,500
Permits and Licenses	372,015	196,650	217,150
Recreation	103,191	106,650	108,500
Grants	47,963	22,000	54,000
Rental Income	43,689	44,500	44,500
Land Sales	113,934	280,000	0
Transfer In	617,369	0	0
In Lieu of Tax (IRB)	13,500	15,000	17,500
Interest on Idle Funds	1,393	1,200	1,200
Neighborhood Revitalization Rebate			0
Miscellaneous	36,200	19,000	19,000
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>5,437,356</b>	<b>5,129,463</b>	<b>2,730,809</b>
<b>Resources Available:</b>	<b>7,649,429</b>	<b>8,252,586</b>	<b>4,719,280</b>
<b>Expenditures:</b>			
Salaries & Benefits	1,650,816	1,986,450	1,969,050
Contractual Obligations	453,253	480,250	584,450
Commodities	271,049	991,600	671,300
Capital Outlays	146,280	67,169	68,169
Transfers Out	2,004,908	2,738,646	3,571,146
Cash Forward (2017 column)			202,244
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>4,526,306</b>	<b>6,264,115</b>	<b>7,066,359</b>
Unencumbered Cash Balance Dec 31	3,123,123	1,988,471	XXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount	6,264,115	6,264,115	7,066,359
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			7,066,359
Tax Required			2,347,079
Delinquent Comp Rate:	2.2%		52,575
Amount of 2016 Ad Valorem Tax			<b>2,399,654</b>



# APPENDIX A: STATE BUDGET FORMS—NO TAX LEVY FUNDS

State of Kansas  
City

City of Bel Aire

2017

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	101,428	61,313	158,386
Receipts:			
State of Kansas Gas Tax	186,641	191,120	189,050
County Transfers Gas	79,603	82,540	83,410
Transfers In		200,000	600,000
Interest on Idle Funds			
Miscellaneous	9,995		
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>276,239</b>	<b>473,660</b>	<b>872,460</b>
<b>Resources Available:</b>	<b>377,667</b>	<b>534,973</b>	<b>1,030,846</b>
Expenditures:			
Personnel Total	69,721	66,000	125,778
Contractual Total	71,496	70,000	86,000
Commodities	71,273	76,900	93,900
Capital Outlay Total	48,930	110,000	410,000
Transfers Out	54,933	53,687	117,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>316,354</b>	<b>376,587</b>	<b>832,678</b>
Unencumbered Cash Balance Dec 31	61,313	158,386	198,168
2015/2016/2017 Budget Authority Amount	330,433	376,587	832,678

Adopted Budget Water	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	606,124	941,786	904,449
Receipts:			
Water Utility Income	2,159,196	2,000,000	2,075,000
Interest on Idle Funds			
Miscellaneous	4,085	5,000	5,000
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>2,163,281</b>	<b>2,005,000</b>	<b>2,080,000</b>
<b>Resources Available:</b>	<b>2,769,405</b>	<b>2,946,786</b>	<b>2,984,449</b>
Expenditures:			
Personnel	170,990	173,700	178,300
Contractual	1,312,336	1,553,500	1,640,488
Commodities	79,055	66,000	66,000
Capital Outlay	44,610	20,817	70,817
Debt Service	52,416	61,000	61,000
Transfer Out	168,212	167,320	145,075
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>1,827,619</b>	<b>2,042,337</b>	<b>2,161,680</b>
Unencumbered Cash Balance Dec 31	941,786	904,449	822,769
2015/2016/2017 Budget Authority Amount	2,088,240	2,142,337	2,161,680

City of Bel Aire

2017

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

Adopted Budget Waste Water	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	686,125	1,048,535	968,264
Receipts:			
Waste Water Utility Income	1,906,417	1,745,000	1,845,000
Interest on Idle Funds			
Miscellaneous	638		
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>1,907,055</b>	<b>1,745,000</b>	<b>1,845,000</b>
<b>Resources Available:</b>	<b>2,593,180</b>	<b>2,793,535</b>	<b>2,813,264</b>
Expenditures:			
Personnel	180,398	213,000	228,500
Contractual	1,027,683	1,213,250	1,213,750
Commodities	76,847	139,000	139,000
Capital Outlay	0	0	0
Debt Service	33,020	33,021	33,021
Transfer Out	226,696	227,000	203,882
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>1,544,645</b>	<b>1,825,271</b>	<b>1,818,153</b>
Unencumbered Cash Balance Dec 31	1,048,535	968,264	995,111
2015/2016/2017 Budget Authority Amount	1,733,817	1,825,271	1,818,153

Adopted Budget Bond & Interest	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	177,842	259,545	259,873
Receipts:			
Special Assessments	1,174,483	1,958,863	1,584,078
Transfers In	1,048,904	711,012	1,030,187
Impact Fees	-	0	
Interest on Idle Funds	63	0	
Miscellaneous	7,984	0	
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>2,231,434</b>	<b>2,669,875</b>	<b>2,614,265</b>
<b>Resources Available:</b>	<b>2,409,276</b>	<b>2,929,420</b>	<b>2,874,138</b>
Expenditures:			
Debt Service Principal	1,345,000	1,794,547	1,900,000
Debt service Interest	804,731	875,000	800,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>2,149,731</b>	<b>2,669,547</b>	<b>2,700,000</b>
Unencumbered Cash Balance Dec 31	259,545	259,873	174,138
2015/2016/2017 Budget Authority Amount	2,255,000	2,669,547	2,700,000

# APPENDIX A: STATE BUDGET FORMS—NO TAX LEVY FUNDS

State of Kansas  
City

City of Bel Aire

2017

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Storm Water</b>	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Residential Storm Water Fees			65,000
Commercial Storm Water Fees			10,000
Transfer In			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>75,000</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>75,000</b>
Expenditures:			
Engineering Fees			20,000
Drainage Improvements			50,000
Transfer Out			0
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>70,000</b>
Unencumbered Cash Balance Dec 31	0	0	5,000
2015/2016/2017 Budget Authority Amount	0	0	70,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Solid Waste</b>	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Solid Waste Fees			325,000
Recycling Fees			115,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>440,000</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>440,000</b>
Expenditures:			
Administration Fees			35,000
Solid Waste Fees			275,000
Recycling Fees			100,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>410,000</b>
Unencumbered Cash Balance Dec 31	0	0	30,000
2015/2016/2017 Budget Authority Amount	0	0	410,000



# APPENDIX A: STATE BUDGET FORMS—NON-BUDGETED FUNDS

State of Kansas  
City

City of Bel Aire

## NON-BUDGETED FUNDS (Only the actual budget year for 2015 is to be shown)

2017

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Capital Improvement		Equipment Reserve		Capital Projects		Trustee (PBC)		Police Forfeiture	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	262,891	Cash Balance Jan 1	65,962	Cash Balance Jan 1	3,438,617	Cash Balance Jan 1	4,752,254	Cash Balance Jan 1	3,653
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Transfer In	100,000	Transfer In	150,000	Interest Earned	535	Transfers In	1,326,000		
Miscellaneous	13,415	Miscellaneous	11,176	Bond Proceeds	5,120,000	Grey Water Sales	57,979		
				Loan Proceeds	399,572	Interest Earned	39		
				Bond Sale Premium	91,302	Land Sales & Rent	1,569,619		
Total Receipts	113,415	Total Receipts	161,176	Total Receipts	5,611,409	Total Receipts	2,953,637	Total Receipts	0
Resources Available:	376,306	Resources Available:	227,138	Resources Available:	9,050,026	Resources Available:	7,705,891	Resources Available:	3,653
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Capital Outlay	132,660	Capital Outlay	96,389	Temp Note Interest	108,487	Fees	3,152		
				Temp Note Principal	4,052,731	Cost of Issuance	62,694		
				Capital Projects	2,038,758	Bond Principal	6,135,000		
				Cost of Issuance	315,717	Bond Interest	1,354,097		
				Transfer Out	170,155				
Total Expenditures	132,660	Total Expenditures	96,389	Total Expenditures	6,685,848	Total Expenditures	7,554,943	Total Expenditures	0
Cash Balance Dec 31	243,646	Cash Balance Dec 31	130,749	Cash Balance Dec 31	2,364,178	Cash Balance Dec 31	150,948	Cash Balance Dec 31	3,653
									2,893,174
									2,893,174

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

# APPENDIX A: STATE BUDGET FORMS—NOTICE OF HEARING

State of Kansas  
City

2017

## NOTICE OF BUDGET HEARING

The governing body of  
**City of Bel Aire**  
will meet on 08/09/2016 at 6:30 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.belaireks.gov](http://www.belaireks.gov) and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	4,526,306	45.730	6,264,115	46.246	7,066,359	2,399,654	45.730
Debt Service							
Employee Benefits	617,369						
Special Highway	316,354		376,587		832,678		
Water	1,827,619		2,042,337		2,161,680		
Waste Water	1,544,645		1,825,271		1,818,153		
Bond & Interest	2,149,731		2,669,547		2,700,000		
Storm Water					70,000		
Solid Waste					410,000		
Land Bank			385,111		415,000		
Non-Budgeted Funds	9,895,268						
Totals	20,877,292	45.730	13,562,968	46.246	15,473,870	2,399,654	45.730
Less: Transfers	4,002,780		3,215,353		4,037,103		
Net Expenditure	16,874,512		10,347,615		11,436,767		
Total Tax Levied	2,071,995		2,226,444		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	45,309,074		48,143,387		52,474,379		

### Outstanding Indebtedness,

	2014	2015	2016
January 1,			
G.O. Bonds	21,805,000	21,465,000	24,450,000
Revenue Bonds	23,765,000	22,510,000	21,610,000
Other	8,335,000	12,860,000	10,220,000
Lease Purchase Principal	124,769	83,464	35,921
Total	54,029,769	56,918,464	56,315,921

\*Tax rates are expressed in mills

**David Austin**

City Official Title: Mayor

# APPENDIX A: STATE BUDGET FORMS—NOTICE OF HEARING

## Public notice

(Published in The Ark Valley News on July 28, 2016.)

### NOTICE OF BUDGET HEARING

The governing body of  
**City of Bel Aire**

will meet on 08/09/2016 at 6:30 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 and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax
General	4,526,306	45.730	6,364,115	46.246	7,066,359	2,399,654
Debt Service						
Special Highway	316,354		376,587		832,678	
Water	1,827,619		2,042,337		2,191,680	
Waste Water	1,544,645		1,825,271		1,818,153	
Bond & Interest	2,149,731		2,669,547		2,740,000	
Storm Water					70,000	
Solid Waste					410,000	
Land Bank			385,111		415,000	
Non-Budgeted Funds	9,895,268					
<b>Totals</b>	<b>20,259,923</b>	<b>45.730</b>	<b>13,562,868</b>	<b>46.246</b>	<b>15,503,870</b>	<b>2,399,654</b>
Less: Transfers	1,002,280		3,215,353		1,050,000	
Net Expenditure	16,257,143		10,347,515		14,453,870	
Total Tax Levied	2,071,995		2,326,444		2,399,654	
Assessed Valuation	45,309,074		48,143,387		52,474,379	

### Outstanding Indebtedness:

	2014	2015	2016
January 1,			
G.O. Bonds	21,805,000	21,465,000	24,450,000
Revenue Bonds	23,763,000	22,510,000	21,610,000
Other	8,535,000	12,660,000	10,220,000
Less: Purchase Principal	(24,769)	(3,464)	(35,921)
<b>Total</b>	<b>54,029,769</b>	<b>56,918,464</b>	<b>56,315,921</b>

\*Tax rates are expressed in mills

David Austin  
City Official Title: Mayor

## Affidavit of Publication

STATE OF KANSAS,  
SEDGWICK COUNTY, ss.

Chris Strunk, being first duly sworn, deposes and says: That he is Publisher of The Ark Valley News, formerly The Valley Center Index, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Sedgwick County Kansas, with a general paid circulation on a yearly basis in Sedgwick County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Valley Center in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 28th day of July, 2016, with subsequent publications being made on the following dates:

\_\_\_\_\_, 2016      \_\_\_\_\_, 2016  
 \_\_\_\_\_, 2016      \_\_\_\_\_, 2016  
 \_\_\_\_\_, 2016      \_\_\_\_\_, 2016

*Chris Strunk*

Subscribed and sworn to before me this 28th day of July, 2016.

*W.D.*

Notary Public

My commission expires \_\_\_\_\_.

Additional copies \$ \_\_\_\_\_

Printer's fee \$ \_\_\_\_\_



City of  
Bel Aire







# 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.

<b>2015/16 Equalized Assessed Tangible Valuation: \$57,387,239</b>		
<b>CATEGORY</b>	<b>AMOUNT</b>	<b>PERCENT</b>
Real Property	\$46,366,538	96.30%
Personal Property	228,034	0.50%
State Assessed Utilities	1,548,815	3.20%
Total Taxable Assessed Valuation	\$48,143,387	100%
Motor and Recreational Vehicles	9,243,852	
<b>TOTAL EQUALIZED ASSESSED TANGIBLE VALUATION</b>	<b>\$57,387,239</b>	
<b>Source</b> <i>Sedgwick County Clerk’s Office, February 2015</i>		

### Trend of Values

YEAR*	SEDGWICK COUNTY SALES RATIO	APPRAISED VALUATION	TAXABLE ASSESSED VALUATION**	MOTOR AND RECREATION VEHICLES	EQUALIZED ASSESSED TANGIBLE VALUATION
2011/12	97.90%	404,698,560	45,105,765	8,032,931	53,138,696
2012/13	97.00%	355,579,898	44,036,656	8,039,543	52,076,199
2013/14	93.30%	357,325,169	44,286,201	8,395,707	52,681,908
2014/15	87.90%	365,545,270	45,309,074	8,760,209	54,069,283
2015/16	88.20%	383,369,967	48,143,387	9,243,852	57,387,239

#### Notes

- \*As valued in the first year for the purpose of computing the rates of taxes collectable in the following year.  
 \*\*The value of motor and recreation 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.

#### Sources

The Sedgwick County Clerk's Office, the Kansas Department of Revenue and the City of Bel Aire, Kansas

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

#### District and Overlapping Property Tax Rates (Per \$1,000 of assessed value)

LEVY YEAR	BUDGET YEAR	CITY OF BELAIRE	SEDGWICK COUNTY	USD 259 (WICHITA)	STATE	OTHER	TOTAL
2011	2012	46.118	47.825	57.017	1.5	1.138	153.598
2012	2013	46.162	47.845	57.185	1.5	1.138	153.83
2013	2014	45.695	47.725	57.215	1.5	1.126	153.261
2014	2015	45.73	49.345	53.735	1.5	1.133	151.443
2015	2016	46.246	47.754	56.278	1.5	1.132	152.91

#### Source

Sedgwick County Clerk's Office

# APPENDIX B: PROPERTY TAX INFORMATION

Historical Property Tax Collections					
LEVY YEAR/ BUDGET YEAR	TOTAL TAX LEVY I	CURRENT TAXES COLLECTED	% CURRENT LEVY COLLECTED	PRIOR YEARS TAX COLLECTED	TOTAL TAXES COLLECTED
2011/12	2,081,505	2,039,599	97.99%	18,489	2,058,088
2012/13	2,032,827	2,004,633	98.61%	28,148	2,032,781
2013/14	2,023,678	1,984,970	98.09%	30,143	2,015,113
2014/15*	2,071,995	2,023,406	97.66%	31,562	2,054,968
2015/16**	2,227,576	2,174,333	97.61%	28,459	2,202,792
<b>Notes</b> *Collections through December 31, 2015 **Collections through August 31, 2016 <b>Source</b> Sedgwick County Treasurer's Office and the City of Bel Aire					

## Major Taxpayers

According to the Sedgwick County tax rolls, the ten (10) largest taxpayers with property located within the City as of 2016 and their assessed valuations, are as follows:

Taxpayer	Assessed Valuation
Alley Investments LLC (Rental Company)	\$1,377,041
ARCP FE Bel Aire KS LLC (N/A)	1,150,982
Kansas Gas & Electric- A Westar Energy Co. (Utility)	718,669
Kansas Gas Service- Oneok (Utility)	465,443
Belpointe LLC (Shopping Mall)	312,500
Tree-top Nursery & Landscaping (Nursery/Greenhouse)	306,272
Scarlet Maples Inc. (Nursery/Greenhouse)	278,413
Family Video Movie Club Inc. (Retail)	273,575
Premier Holdings LLC (N/A)	232,326
Breault LLC (Commercial)	209,375
<b>TOTAL</b>	<b>\$5,324,596</b>
<b>Source</b> Sedgwick County	

## Top Tax Payers in Sedgwick County

COMPANY	PRODUCT/SERVICE	LOCAL FTE EMPLOYMENT
Spirit AeroSystems	Aircraft Assemblies	10,800
Textron Aviation (Beechcraft, Cessna, Hawker)	Aircraft Manufacturer	9,500
Unified School District 259 -- Wichita	Public School District	7,426
McConnell Air Force Base	Air Force Base	6,867
Via Christi Health	Health Care	5,472
State of Kansas	State Government	4,494
Koch Industries	Global HQ -- Diversified	3,600
City of Wichita	Municipal Government	3,321
U.S. Government	Federal Government	2,757 a
Sedgwick County	County Government	2,550
Wesley Healthcare	Health Care	2,214
Wichita State University	Public Higher Education	2,134
Bombardier Learjet	Aircraft Manufacturer	1,823
Dillions Food Stores	Grocery Stores	1,250
AGCO Corp. - Hesston Operations	Agricultural Equipment Manufacturer	1,200
Johnson Controls-UPG Wichita	Air Conditioner Manufacturer	1,115

**Source:**

*Greater Wichita Economic Development Coalition [http://www.gwedc.org/site\\_selectors/major\\_employers](http://www.gwedc.org/site_selectors/major_employers)*







# APPENDIX C: CITY INDEBTEDNESS



# APPENDIX B: PROPERTY TAX INFORMATION

Statement of Legal Debt Margin	
2016/17 Total Equalized Assessed Tangible Valuation	\$57,387,239
Debt Limit Ratio	30%
Debt Limit	\$17,216,172
Outstanding Debt Subject to Debt Limit	(\$16,551,701*)
Debt Authority Remaining November 22, 2016	\$664,471*
<p align="center"><b>Notes</b></p> <p align="center"><i>General obligation bonds and temporary notes issued to finance utility improvements, revenue bonds, and refunding bonds are not subject to the debt limit.</i></p> <p align="center"><i>*Preliminary, subject to change.</i></p> <p align="center"><b>Source</b></p> <p align="center">City of Bel Aire, KS</p>	

General Obligation Bonds							
DATE OF ISSUE	SERIES	ORIGINAL PAR	PURPOSE	FINAL MATURITY	EST. PRINCIPAL OUTSTANDING 11/22/2016	% SUBJECT TO THE DEBT LIMIT	AMOUNT SUBJECT TO THE DEBT LIMIT
10/15/2003	2003B	\$1,710,000	Refunding & Improvements	11/1/2019	\$70,000	62.62%	\$43,834
1/15/2009	2009A	2,200,000	Taxable Refunding & Improvements	11/1/2029	1,655,000	100.00%	1,655,000
1/15/2011	2011A	2,885,000	Refunding & Improvements	10/1/2031	2,165,000	57.78%	1,250,937
5/15/2012	2012A	5,215,000	Improvements	10/1/2032	4,455,000	39.31%	1,751,261
9/30/2013	2013D	3,895,000	Improvements	10/1/2033	3,525,000	30.68%	1,081,470
7/30/2014	2014A	1,100,000	Improvements	10/1/2034	1,010,000	30.90%	312,090
5/5/2015	2015A	5,390,000	Refunding	11/1/2027	5,390,000	29.62%	1,596,518
5/5/2015	2015B	575,000	Refunding	11/1/2027	575,000	59.29%	340,918
11/24/2015	2015D	3,960,000	Improvements	11/1/2035	3,960,000	15.58%	616,788
11/24/2015	2015E	220,000	Taxable Improvements	11/1/2035	220,000	100.00%	220,000
11/22/2016	2016A	2,820,000*	Improvements (the Bonds)	11/1/2036	2,820,000*	51.46%	1,451,172*
<b>TOTAL</b>					<b>25,845,000</b>		<b>10,319,987</b>
<b>Source</b> City of Bel Aire, KS							

### General Obligation Temporary Notes

DATE OF ISSUE	SERIES	ORIGINAL PAR	PURPOSE	FINAL MATURITY	EST. PRINCIPAL OUTSTANDING 11/22/2016	% SUBJECT TO THE DEBT LIMIT AMOUNT SUBJECT TO THE DEBT LIMIT	
7/30/2014	2014B	5,905,000	Improvements	12/1/2017	5,905,000	36.69%	2,166,545
5/5/2015	2015C	490,000	Improvements	12/1/2017	490,000	82.65%	404,985
11/24/2015	2015F	450,000	Improvements	12/1/2017	450,000	50.69%	228,105
11/22/2016	2016B	6,685,000*	Improvements (the Notes)	12/1/2019	6,685,000*	51.34%	3,432,079*
<b>TOTAL</b>					<b>13,530,000</b>		<b>6,231,714</b>

Source City of Bel Aire, KS

### Public Building Commission Revenue Bonds\*

DATE OF ISSUE	SERIES	ORIGINAL PAR	PURPOSE	FINAL MATURITY	EST. PRINCIPAL OUTSTANDING 11-22-16	% SUBJECT TO THE DEBT LIMIT	AMOUNT SUBJECT TO THE DEBT LIMIT
4/15/2010	2010	19,315,000	Taxable Refunding	5/1/2035	15,890,000	N/A	N/A
12/18/2014	2014A	3,050,000	Revenue Refunding	2/1/2030	2,895,000	N/A	N/A
12/18/2014	2014B	1,120,000	Taxable Revenue Refunding	2/1/2030	1,065,000	N/A	N/A
<b>TOTAL</b>					<b>19,850,000</b>		<b>N/A</b>

**Notes**

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

**Source**

City of Bel Aire, KS

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

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

# APPENDIX B: PROPERTY TAX INFORMATION

## Estimated Fiscal Year Debt Service Payments Including the Bonds and Excluding the Refunded Maturities and All Temporary Notes

<u>Fiscal Year</u>	<u>General Obligation Bonds And Notes</u>		<u>Public Building Commission Revenue Bonds</u>	
	<u>Principal</u>	<u>Principal &amp; Interest</u>	<u>Principal</u>	<u>Principal &amp; Interest</u>
2016	\$1,425,000	\$2,158,513	\$210,000	\$1,426,077
2017	1,685,000	2,374,929	235,000	1,446,627
2018	1,670,000	2,318,848	240,000	1,516,227
2019	1,660,000	2,269,685	245,000	1,446,677
2020	1,655,000	2,224,985	745,000	1,925,203
2021	1,705,000	2,234,718	780,000	1,921,763
2022	1,760,000	2,246,528	825,000	1,926,014
2023	1,420,000	1,860,846	945,000	1,999,481
2024	1,460,000	1,859,739	1,045,000	2,130,474
2025	1,500,000	1,856,147	1,140,000	2,155,590
2026	1,535,000	1,843,621	1,240,000	2,112,781
2027	1,440,000	1,698,643	1,370,000	2,165,910
2028	940,000	1,150,365	1,495,000	2,279,320
2029	925,000	1,098,743	1,630,000	2,322,803
2030	725,000	861,673	1,790,000	2,305,268
2031	760,000	870,358	1,580,000	1,990,588
2032	705,000	787,288	1,730,000	2,030,597
2033	500,000	556,113	1,895,000	2,071,912
2034	470,000	506,506	1,645,000	1,701,127
2035	250,000	268,300	-	-
2036	260,000	269,325	-	-
<b>Total</b>	<b>\$24,450,000</b>	<b>\$31,315,873</b>	<b>\$20,785,000</b>	<b>\$36,874,439</b>

SERIES	AMOUNT	ISSUE DATE	MATURITY	2017	
				May	Nov
<b>GEN OBLIGATION</b>					
2003B	\$ 1,710,000	10/24/2003	11/1/2017	1,575	71,575
2009A	\$ 2,200,000	1/15/2009	11/1/2029	50,857	135,857
2011A	\$ 2,885,000	1/1/2011	10/1/2031	43,025	208,025
2012A	\$ 5,215,000	5/31/2012	10/1/2032	54,020	334,020
2013D	\$ 3,895,000	9/30/2013	10/1/2034	57,394	227,394
2014A	\$ 1,100,000	7/15/2014	10/1/2034	15,738	65,738
2015A	\$ 5,390,000	4/29/2015	11/1/2027	55,494	690,494
2015B	\$ 575,000	4/30/2015	11/1/2027	6,688	71,688
2015D	\$ 3,640,000	10/1/2015	11/1/2036	55,600	215,600
2015E	\$ 400,000	10/1/2015	11/1/2036	4,575	9,575
2016A				50,000	350,000
				394,965	2,379,965
<b>PBC REVENUE BONDS</b>					
				<b>May</b>	<b>Nov</b>
2010A	\$ 19,315,000	4/15/2010	5/1/2035	538,825	538,825
2014A				219,925	48,225
2014B				84,401	18,751
				843,151	605,801
<b>TEMPORARY NOTES</b>					
2013E	\$ 2,915,000	12/1/2013	12/1/2016		
2014B	\$ 5,905,000	7/15/2014	12/1/2017	29,525	5,934,525
2015C	\$ 490,000	4/30/2015	12/1/2017	2,450	492,450
2015F	\$ 450,000	10/1/2015	12/1/2017	3,375	453,375
2016B					
				31,975	6,426,975
<b>TOTAL DEBT OBLIG</b>				1,270,091	9,412,741

