



**2014**  
**ANNUAL BUDGET**

City of  
**Bel Aire**



**ADOPTED BY THE GOVERNING BODY**  
**AUGUST 20, 2013**







# Mission Statement

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





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# City Officials

## Governing Body



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

## Council Members



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



**Ken  
Lee**  
Klee@  
belaireks.gov



**Dr. Ramona  
Becker**  
Rbecker@  
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**Guy  
MacDonald**  
Gmacdonald@  
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**Betty  
Martine**  
Bmartine1@  
belaireks.gov

## Management Team

**Ty Lasher, City Manager**

**Alison Brown, City Attorney**

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

**Michelle Meyer, Director of Administration & Finance**

**Keith Price, Building Inspector**

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

**John Daily, Chief of Police**

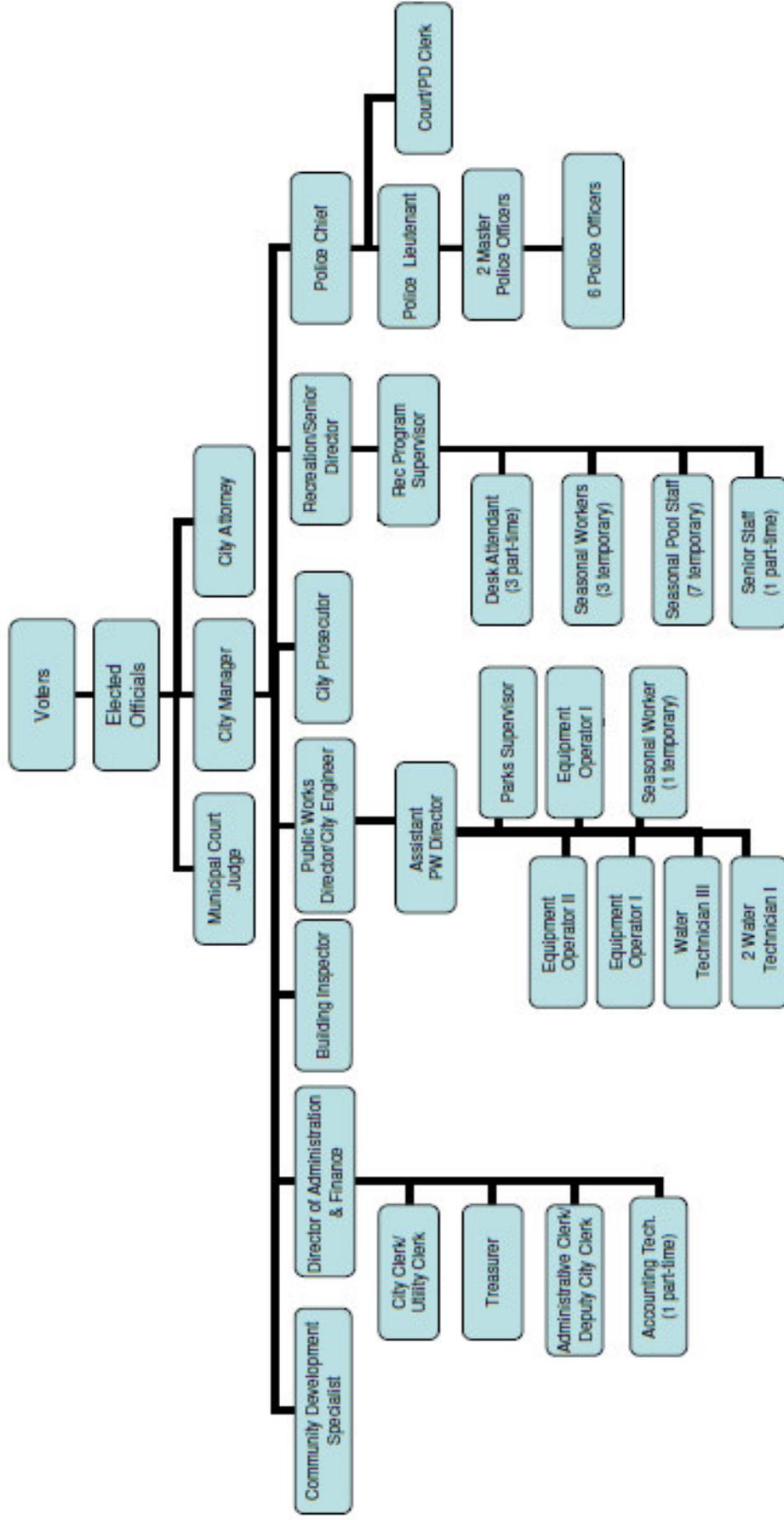
**Brian Hayes, Recreation Director/Senior Director**

**Rick Rekoske, Community Development Specialist**

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



# Organizational Chart



POSITION SUMMARY (not including Council or Contracted/Seasonal positions)				
	2011	2012	2013	2014
FULL-TIME	34	27	28	28
PART-TIME	7	4	3	4
Total FTE	37.5	29	29.5	30

Please see Department pages for descriptions of changes in staffing levels





# Executive Summary

November 1, 2013

Honorable Mayor David Austin

City Council Members:

Peggy O'Donnell

Ken Lee

Dr. Ramona Becker

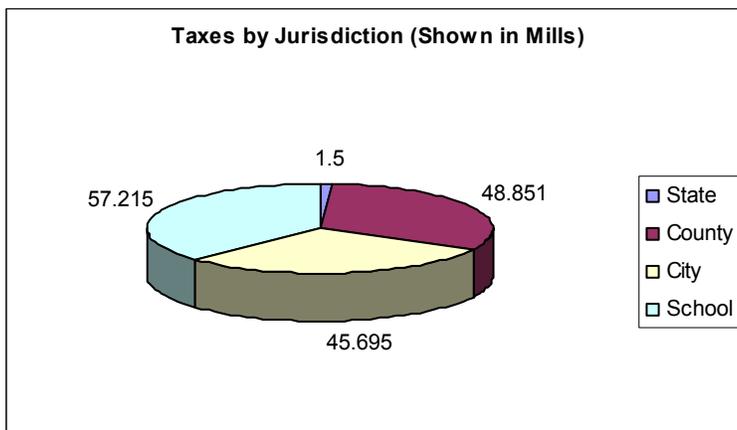
Guy MacDonald

Betty Martine

Dear Governing Body,

It is my pleasure to present this 2014 budget document to you and the citizens of Bel Aire, as adopted by the Bel Aire City Council on August 20, 2013. Thanks to the hard work of past governing bodies, City staff and continued fiscal conservatism by the current Council, the City has drastically changed its financial condition. In fact, the 2014 budget contains a .467 mill decrease while being able to cover all debt service payments, replace a few capital items and ensure basic services are being provided. The City will continue to face financial challenges in years to come while meeting the growing demands of a larger city and ensuring all debt payments are covered. However, the City is on the right track and has truly changed the horizon.

The 2014 adopted budget includes a property tax rate, expressed in mills, that is .467 mills lower than the rate for 2013 resulting in a small tax decrease for the 2014 budget. The total mill levy for the City will be reduced from 46.162 mills to 45.695 mills. The total tax burden for all taxing jurisdictions for Bel Aire residents will be 153.261 mills pending any changes from other taxing jurisdictions. Each mill costs a homeowner \$11.50 per year per \$100,000 of value of their home. With a total tax rate of 153.261 mills, a homeowner with a home valued at \$150,000 would pay total annual property taxes of \$2,644; \$788 of this amount goes to the City of Bel Aire. This equates to under \$66 per month that the City receives.



<b>Home Valuation</b>	<b>\$ 150,000</b>
Assessed Rate	x 11.5%
Assessed Value	\$ 17,250
Mill Levy	x153.261
<b>Total Tax</b>	<b>\$ 2,644</b>
City's Portion	\$ 788



# Executive Summary

## **Budget Focus**

Maintaining service delivery levels without a mill levy increase was the main focus area of the 2014 budget. Level of service and the cost of operations to provide those services were reduced to the minimum during the 2012 budget process. Staffing and departmental budget amounts for 2014 remain comparatively level with the 2013 budget. City staff continue to use the stresses of the current economic situation to re-evaluate services and the ways in which they are provided. The adopted 2014 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. Interest payments on the land debt began in November 2011. For 2014, the interest payment is \$1.26 million. Scheduled principal repayment begin in 2020. The debt service payments are budgeted as a transfer from the General Fund Land Department to the Public Building Commission fund.

Early in the 2014 budget process, staff asked for citizen input by soliciting comments online and in the local Bel Aire Breeze newspaper. No comments were received, however the comments received during the 2012 budget process were again used to help guide the formation of the 2014 budget just like the 2013 budget. Residents were willing to support a tax increase for 2012 as long as the City did not seek another tax increase in subsequent years. They asked that the decisions made for the 2012 budget be sustainable and manageable into the future. These requests were honored during the 2013 budget process and again in the 2014 process. Additional cost saving measures and staff reorganization have been undertaken to achieve a decrease in taxes for residents. The City will continue to look for ways to decrease the mill levy in future years as development increases, land development expenses decrease and the tax base grows.

The development of a preliminary Capital Improvement Plan (CIP) was also a focus of the 2014 budget process. Budget constraints have led to deferred capital maintenance and replacement. A few small capital equipment items were included in the 2013 budget and another few were added for the 2014 budget.

## **General Fund**

Bel Aire's primary revenue sources in the General Fund are property and sales taxes. Property taxes represent 58 percent of all tax revenues and 41 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 33 percent of all tax revenues and 23 percent of overall revenues. Total annual General Fund revenues for 2014 are projected at \$4,115,858. The beginning budgeted cash balance of \$1,582,709 can be added to the new revenues to give an overall 2014 revenue budget of \$5,698,567. Assessed property tax valuation increased slightly from \$44,078,824 in 2013 to \$44,229,208 in 2014. Actual sales tax revenues for 2012 were higher than anticipated despite economic conditions, totaling \$972,275. 2013 sales tax revenues were budgeted at \$900,000 and are on track to exceed that amount by the end of the year. Projections for 2014 are conservatively forecasted at \$957,000. Other sources of General Fund revenue include franchise fees, fines and fees, permits and licenses, recreation program fees and grant funding.



# Executive Summary

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 over \$2.4 million. This means 43 percent of the total revenue for 2014 will be devoted to covering these costs. Another 21 percent is budgeted as a transfer out to the PBC fund if necessary or a principal prepayment is possible. The remaining 36 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.

Budgeted Fund	2014 Expenditure Budget	2014 Ad Valorem Tax
General	\$5,698,567	\$ 1,679,091
Water	\$1,886,882	
Sewer	\$1,648,442	
Streets	\$352,758	
Employee Benefits	\$804,010	\$344,587
Bond & Interest	\$2,300,000	
<b>TOTAL</b>	<b>\$12,690,659</b>	<b>\$2,023,678</b>

## Other Funds

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

Water and Waste Water Fund revenues consist almost entirely of charges for water and waste water services. The Special Highway Fund revenues are derived from State and County Highway fuel taxes. The total tax revenue for 2014 is projected to be \$257,490. The largest expense is street repair, but the limited budget does not allow for much infrastructure improvement. For 2014, the City will spend down some of the cash balance in the fund to allow for additional street repairs.

Revenues in the Bond & Interest Fund are primarily made up of special assessments levied upon beneficiary property owners for infrastructure improvements. The City of Bel Aire, as a property owner, paid \$456,708 in special assessments in 2012. The 2014 expenditure budget includes \$490,500 in special assessments.

The Employee Benefit Fund is the City's only other dedicated mill levy fund outside of the General Fund. The 2014 mill levy designated for this fund will decrease from 8.008 mills to 7.791 mills. All payroll related expenses the City is responsible for such as retirement (KPERs), workers compensation and health insurance are paid from this fund. Changes in health insurance laws are expected to lead to increased spending in this fund for 2014.





# Executive Summary

Municipal budgets are key documents utilized to meet the goals and objectives of a community. The allocation of resources is a very important policy statement as taxes and fees affect every citizen living within our boundaries. Voters entrust their elected officials to oversee these resources in meeting their needs as a community. The 2014 budget you adopted on August 20th, 2013 totals \$12,690,659 for all funds. The 2014 budget process focused on maintaining service delivery levels without a mill levy increase, ensuring all mandatory debt payments and other land-related expenses were adequately funded while identifying capital improvement and equipment needs. The City's fiscal year is the calendar year.

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

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

Sincerely,

Ty Lasher  
City Manager



### Demographics

The City of Bel Aire is a city of the second class, incorporated November 26, 1980. Originally an improvement district close to Wichita, Bel Aire has grown into a prosperous and modern community located in the northeastern portion of the Wichita Metropolitan Area in Sedgwick County, Kansas. The small-town feel coupled with its convenient location to the amenities of Wichita makes 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>
2012 U.S Census Estimate	6,838	1.0%
2010 Census	6,769	16.0%
2000 Census	5,836	57.9%
1990 Census	3,695	--

According to 2012 Census estimates, Bel Aire's population is 6,838; a 17 percent increase since the 2000 Census was conducted. This exceeds the US population average growth rate of 9.7 percent. The median age of Bel Aire residents is 36 years. Approximately 28 percent of the residents are under the age of 18. Those age 65 and older represent 12 percent of the population. There are 2,568 housing units in Bel Aire, and 97.6 percent are occupied. This compares favorably with the US average of 88.6 percent occupancy.

In 2011, the Wichita Business Journal reported that *On Numbers* ranked Bel Aire as the most affluent community in the Wichita Metropolitan Area, with a median household income of \$80,723. Bel Aire also boasts a well-educated population with 70.7 percent of residents age 25 or older holding at least a bachelor's degree.

### 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. Bel Aire's poverty rate is under 2 percent.

### 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.



## 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. 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 of the Central Hockey League and a wide variety of other entertainment events. The Sedgwick County Zoo and Botanical Gardens are considered world-class facilities. The zoo provides an environment where animals roam in spacious areas that stimulate their natural habitats, while the Botanical Gardens offer a wide variety of species of native American and foreign plants, trees and shrubs in a natural setting.





# 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. This statute includes the following provisions:

- 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.

2014 Budget Calendar	
March-April	City Manager and Finance Director discuss budget priorities and outlook
May	Citizen input is solicited on the City's website and the Bel Aire Breeze
May-June	Finance Director and Department Heads discuss budget needs for 2014
July 8th	City Council Workshop; staff present 2014 budget outlook calling for no mill levy increase
July 16th	City Council approves the budget, sets the public hearing and authorizes publication
August 6th	Public Hearing at the City Council Meeting
August 12th	City Council Workshop; discuss final adjustments to the budget
August 20th	City Council adopts the 2014 budget
August 21st	Certification forms for 2014 budget are filed with the Sedgwick County Clerk

## Financial Policies

### Fund Balance/Operating Reserves

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

### Cash Management

The City pursues a cash management and investment policy to ensure proper liquidity, the safety of City resources and return on investment if 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 show a balanced budget where budgeted revenues and budgeted expenditures are equal in Funds that receive tax revenue. However, there is a difference between budgeted expenditures and projected (operational) expenditures in those Funds. Although the budgeted expenditures sets the City's legal spending authority, unless absolutely necessary the City will not exhaust all of that budget authority and will have a carry over in those Funds.

## Legally Adopted Budget

	<b>FUND BALANCE</b>	<b>2014</b>	<b>2014</b>	<b>FUND BALANCE</b>
<b>FUND</b>	<b>January 1, 2014</b>	<b>New Revenues</b>	<b>Expenditures</b>	<b>December 31, 2014</b>
GENERAL FUND	1,582,709	4,115,858	5,698,567	0
WATER FUND	315,490	1,866,880	1,886,882	295,488
SEWER FUND	292,983	1,548,775	1,648,442	193,316
SPECIAL HIGHWAY FUND	149,622	257,490	352,758	54,354
EMPLOYEE BENEFITS	405,408	398,602	804,010	0
BOND & INTEREST	384,816	2,170,674	2,300,000	255,490
<b>TOTAL</b>	<b>\$3,131,028</b>	<b>\$10,358,279</b>	<b>\$12,690,659</b>	<b>\$798,648</b>

## Operational Budget

	<b>FUND BALANCE</b>	<b>2014</b>	<b>2014</b>	<b>FUND BALANCE</b>
<b>FUND</b>	<b>January 1, 2014</b>	<b>New Revenues</b>	<b>Expenditures</b>	<b>December 31, 2014</b>
GENERAL FUND	1,582,709	4,115,858	4,508,567	1,190,000
WATER FUND	315,490	1,866,880	1,886,882	295,488
SEWER FUND	292,983	1,548,775	1,648,442	193,316
SPECIAL HIGHWAY FUND	149,622	257,490	302,758	104,354
EMPLOYEE BENEFITS	505,408	398,602	609,010	295,000
BOND & INTEREST	206,336	2,170,674	2,300,000	77,010
<b>TOTAL</b>	<b>\$3,052,548</b>	<b>\$10,358,279</b>	<b>\$11,255,659</b>	<b>\$2,155,168</b>

The fund balance for each of the budgeted funds will decrease over the course of 2014. This is a planned reduction in the fund balance because each of the funds will have a high balance at the beginning of 2014.



# All Funds Summary

## Summary of Historical Revenues by Budgeted Fund

REVENUE	2010	2011	2012	2013	2014
BUDGET	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
GENERAL FUND	3,487,431	4,783,354	5,585,436	5,995,456	5,698,567
WATER FUND	1,664,001	1,827,593	1,975,775	2,052,253	2,182,370
SEWER FUND	1,698,488	1,679,928	1,751,552	1,665,443	1,841,758
SPECIAL HIGHWAY FUND	538,158	520,122	521,903	484,779	407,112
EMPLOYEE BENEFITS	750,025	627,561	857,143	485,240	804,010
BOND & INTEREST	1,626,554	1,624,580	2,020,499	2,347,554	2,555,490
<b>TOTAL REVENUE</b>	<b>\$9,764,657</b>	<b>\$11,063,138</b>	<b>\$12,712,308</b>	<b>\$13,030,725</b>	<b>\$13,489,307</b>

## Summary of Historical Expenditures by Budgeted Fund

EXPENDITURE	2010	2011	2012	2013	2014
BUDGET	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
GENERAL FUND	2,536,505	3,766,267	3,417,827	4,412,742	5,698,567
WATER FUND	1,590,727	1,668,994	1,618,941	1,736,763	1,886,882
SEWER FUND	1,412,854	1,329,900	1,317,946	1,573,033	1,648,442
SPECIAL HIGHWAY FUND	277,313	252,179	236,628	384,293	352,758
EMPLOYEE BENEFITS	528,454	533,439	386,009	485,240	804,010
BOND & INTEREST	1,548,430	1,618,447	1,966,850	2,325,304	2,300,000
<b>TOTAL EXPENDITURES</b>	<b>\$7,894,283</b>	<b>\$9,169,226</b>	<b>\$8,944,201</b>	<b>\$10,917,375</b>	<b>\$12,690,659</b>

REVENUE BY TYPE	2014	EXPENDITURE BY TYPE	2014
FOR BUDGETED FUNDS	ADOPTED	FOR BUDGETED FUNDS	ADOPTED
FUND BALANCE	3,131,028	TRANSFER TO PBC TRUSTEE FUND	2,574,147
PROPERTY TAX	2,023,678	GO BOND DEBT SERVICE	2,300,000
WATER UTILITY INCOME	1,866,380	PERSONNEL	1,454,900
WASTE WATER UTILITY INCOME	1,548,775	UTILITY DEBT SERVICE	1,327,335
SPECIAL ASSESSMENTS	1,388,446	TRANSFER TO BOND & INTEREST	782,228
COUNTY SALES TAX	957,000	WATER PURCHASED	720,000
TRANSFER FROM OTHER FUNDS	782,228	EMPLOYEE BENEFITS	709,010
FRANCHISE FEES	507,000	CONTRACTUAL	625,322
OTHER TAXES	316,331	SPECIAL ASSESSMENTS & TAXES	550,500
LAND SALES	280,000	COMMODITIES	510,650
FUEL TAXES	257,490	WASTE WATER TREATMENT	360,000
FINES & FEES	149,700	OPERATING RESERVE	245,000
PERMITS & LICENSES	112,050	TRANSFER TO CAPITAL IMPROVEMENT	150,000
RECREATION	67,700	CAPITAL OUTLAY	111,567
OTHER INCOME	53,501	STREET DEBT SERVICE	100,000
POOL	26,500	TRANSFER TO EQUIPMENT RESERVE	100,000
GRANTS	21,500	STREET REPAIR & IMPROVEMENT	70,000
<b>TOTAL REVENUE</b>	<b>\$13,489,307</b>	<b>TOTAL EXPENDITURES</b>	<b>\$12,690,659</b>



# GENERAL FUND





# General Fund: Revenue

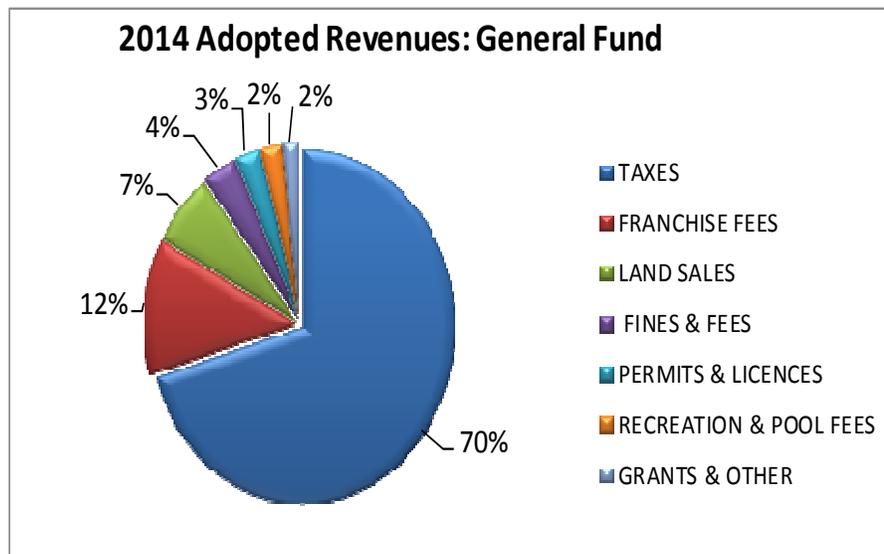
Revenues for the City of Bel Aire can be divided into nine categories: Taxes, Franchise Fees, Fines & Fees, Permits & Licenses, Recreation Fees, Pool Fees, Grants, Land Sales and Other Income. Revenue projections are based on historical trends as well as anticipated future changes.

Bel Aire's primary revenue sources are property taxes and sales taxes which are projected to total \$2,636,091 or 64 percent of new General Fund revenues for 2014. Property taxes represent 58 percent of all tax revenues and 41 percent of overall new revenues in the General Fund. Sales tax accounts for 33 percent of all tax revenues and 23 percent of overall new revenues. Total new General Fund revenues for 2014 are projected at \$4,115,858. The 2014 beginning fund balance is anticipated to be \$1,582,709.

Assessed property tax valuation increased slightly from \$44,078,824 in 2013 to \$44,229,208 in 2014. Actual sales tax revenues for 2012 were higher than anticipated despite economic conditions, totaling \$972,275. 2013 sales tax revenues were budgeted for \$900,000 and are on track to exceed that amount by the end of the year. Projections for 2014 are forecasted at \$957,000.

As in 2012 and 2013, residential land sale revenue of \$280,000 is budgeted for 2014. Industrial land sales will be sent directly to principal repayment and are not counted on in the revenue budget. Residential land sales for 2012 totaled \$368,000 and the first 9 months of 2013 have resulted in \$277,000 in sales. Franchise Fees are paid by cable, phone, gas and electric utilities for the right to use public rights-of-way and infrastructure to provide service in the City. Fines & Fees are a direct result of violations of municipal ordinances and court process. In addition to the basic court fines, several fees are charged to violators.

Revenue categories as a percent of revenues are presented below. A detailed list of all revenue line items is presented on pages 17 and 18.





# Line Item Budget: General Fund Revenue

REVENUES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2014 ADOPTED
<b>BEGINNING FUND BALANCE</b>	<b>312,373</b>	<b>711,888</b>	<b>1,240,880</b>	<b>2,166,610</b>	<b>1,582,709</b>
AD VALOREM TAX	1,003,216	1,176,482	1,595,190	1,680,185	1,679,091
DELINQUENT TAX	12,345	11,013	12,437	12,000	12,500
PILOT FEES	11,000	7,500	7,500	8,000	12,000
MOTOR VEHICLE TAX	161,722	178,844	186,306	221,869	235,482
RECREATION VEHICLE TAX	1,121	1,002	1,092	1,394	1,498
16/20M VEHICLE TAX	793	100	369	912	836
COUNTY SALES TAX	846,431	890,721	972,275	900,000	957,000
ALCOHOL TAX	-3,524	0	0	0	0
<b>TAXES TOTAL</b>	<b>2,033,104</b>	<b>2,265,662</b>	<b>2,775,168</b>	<b>2,824,360</b>	<b>2,898,407</b>
WATER FRANCHISE FEE	54,167	45,833	0	0	50,000
ELECTRIC FRANCHISE FEE	191,427	212,196	231,824	215,000	245,000
SEWER FRANCHISE FEE	54,167	45,833	8,333	0	50,000
GAS SERVICE FRANCHISE FEE	84,729	76,175	62,579	65,000	70,000
TELEPHONE FRANCHISE FEE	8,663	8,536	10,399	9,000	12,000
CABLE TV FRANCHISE FEE	42,252	45,366	70,736	55,000	80,000
<b>FRANCHISE FEE TOTAL</b>	<b>435,405</b>	<b>433,940</b>	<b>383,871</b>	<b>344,000</b>	<b>507,000</b>
COURT FINES	196,579	180,602	104,208	80,000	100,000
COURT COSTS	58,047	73,964	36,594	25,000	35,000
LAW ENFORCEMENT TRAINING FEE	9,813	7,951	3,790	2,000	3,500
COURT SYSTEM IMPROVEMENT FEE	5,877	4,773	2,280	1,500	2,500
COURT SERVICES ASSESSED FEE	5,877	4,773	2,278	1,500	2,500
JAIL FEE REIMBURSEMENTS	0	0	4,552	1,000	4,000
POLICE REPORT FEES	3,534	3,050	2,335	1,700	2,000
FALSE ALARM FEES	475	478	425	0	200
<b>FINES &amp; FEES TOTAL</b>	<b>280,202</b>	<b>275,589</b>	<b>156,460</b>	<b>112,700</b>	<b>149,700</b>
BUILDING PERMITS	160,827	19,711	96,571	60,000	75,000
ZONING, PLATTING, VARIANCE	820	2,740	1,560	1,000	300
CONTRACTORS LICENSES	20,075	7,550	19,725	20,000	20,000
SIGNS, APPROACHES, CURB CUT	0	4	80	0	0
SENIOR MISC. FEES	0	20	0	0	0
ADMINISTRATIVE FEES	0	0	278,990	0	2,500
BUSINESS LICENSES	4,025	18,175	4,400	4,500	3,250
COMMUNITY ROOM RENTAL	2,145	3,115	2,310	1,750	2,000
MISC. PERMITS/LICENSES	0	0	75	0	0
ANIMAL LICENSES/PERMITS	890	4,030	3,330	2,500	2,500
GARAGE SALES	548	431	274	400	400
FIREWORKS PERMITS	6,100	8,600	6,100	8,600	6,100
<b>PERMITS &amp; LICENSES TOTAL</b>	<b>195,430</b>	<b>64,376</b>	<b>413,415</b>	<b>98,750</b>	<b>112,050</b>



# Line Item Budget: General Fund Revenue

	2010	2011	2012	2013	2014
REVENUES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
RECREATION PROGRAM FEES	47,113	55,081	60,000	55,000	55,000
RECREATION DAY FEES/PASS	5,057	6,297	6,600	4,500	5,500
RECREATION FACILITY RENTAL	8,842	8,955	9,000	9,000	7,000
RECREATION CONCESSIONS	186	180	240	150	150
RECREATION MISC. FEES	730	145	600	100	50
<b>RECREATION TOTAL</b>	<b>61,928</b>	<b>70,657</b>	<b>76,440</b>	<b>68,750</b>	<b>67,700</b>
CP POOL - DAY FEES	4,569	4,628	4,500	3,700	4,500
CP POOL - PROGRAMS/LESSONS	5,459	5,121	5,500	4,700	4,500
CP POOL - MEMBERSHIPS	4,545	3,675	5,500	5,500	5,500
CP POOL - FACILITY RENTALS	1,290	1,500	1,250	1,500	1,500
CP POOL - MISC. INCOME	39	46	50	0	0
CP POOL - HOA DUES/PAYMENTS	9,300	10,250	10,000	10,500	10,500
<b>POOL TOTAL</b>	<b>25,202</b>	<b>25,220</b>	<b>26,800</b>	<b>25,900</b>	<b>26,500</b>
BUREAU OF JUSTICE GRANTS	0	0	2,500	1,200	1,000
GRANTS-SG CO DEPT AGING	18,000	18,000	18,000	18,000	18,000
GRANTS-POLICE SALARY	562	2,421	3,000	2,000	2,500
SENIOR GRANTS/DONATIONS	362	-85	0	0	0
<b>GRANTS TOTAL</b>	<b>18,924</b>	<b>20,336</b>	<b>23,500</b>	<b>21,200</b>	<b>21,500</b>
TRASH ADMINISTRATIVE FEE	13,630	14,220	14,000	0	0
DONATIONS	614	46	0	0	0
INTEREST ON INVESTMENTS	21,324	1,894	3,000	700	800
LEASE INCOME/OLD CITY HALL	35,456	35,821	35,500	35,821	35,821
LEASE INCOME/SPRINT TOWER	6,804	6,411	7,000	7,165	7,380
MISC. RENTAL INCOME	3,900	600	4,000	0	0
MISC. INCOME	1,746	99	1,000	1,000	2,000
MISC. REIMBURSEMENTS	10,459	7,599	6,000	7,500	5,000
SALES OF EQUIPMENT	6,808	535	1,000	1,000	2,000
<b>OTHER INCOME TOTAL</b>	<b>100,740</b>	<b>67,225</b>	<b>71,500</b>	<b>53,186</b>	<b>53,001</b>
RESIDENTIAL LOT SALES	12,111	848,462	280,000	280,000	280,000
COMMERCIAL LAND SALES	0	0	0	0	0
<b>LAND REVENUE TOTAL</b>	<b>12,111</b>	<b>848,462</b>	<b>280,000</b>	<b>280,000</b>	<b>280,000</b>
TRANSFER IN	12,012	0	0	0	0
<b>GENERAL FUND TOTAL REVENUE</b>	<b>\$ 3,487,431</b>	<b>\$ 4,783,354</b>	<b>\$ 5,585,436</b>	<b>\$ 5,995,456</b>	<b>\$ 5,698,567</b>





# General Fund: Expenditures

## The City maintains 12 General Fund Departments

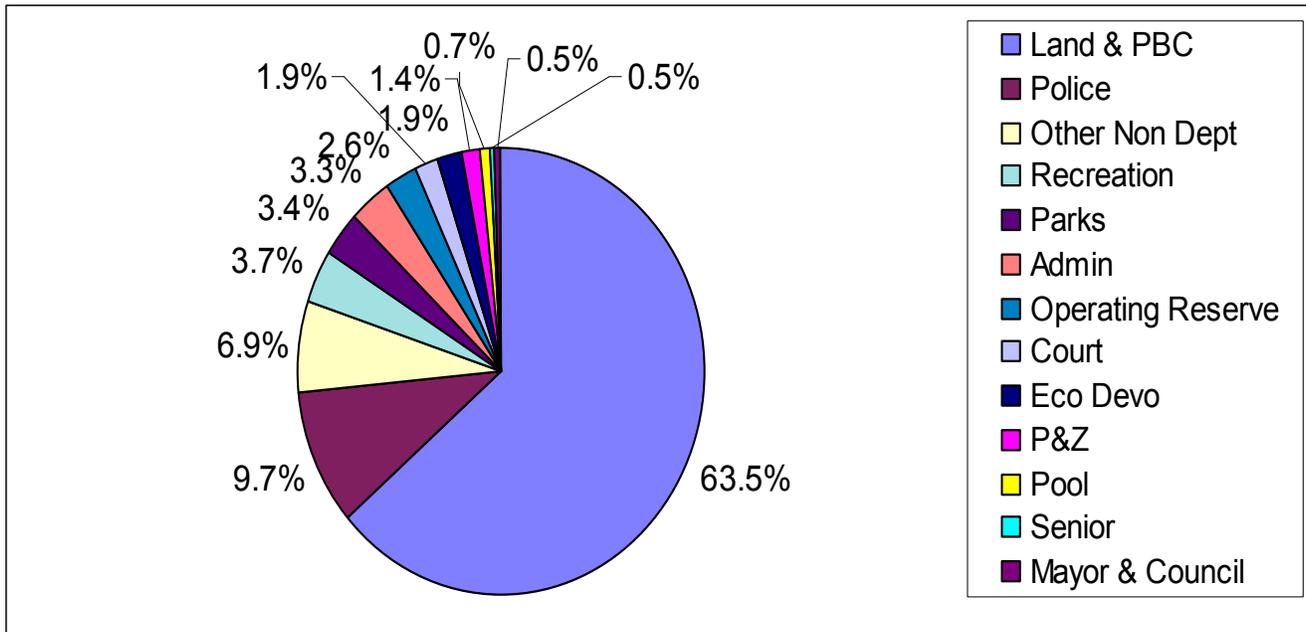
\$3,620,648 allocated for Land and related expenses (64% of all expenditures/86.3% of new revenue)

\$1,257,452	Land refinance
\$550,500	Special Assessments & Taxes
\$276,695	City Hall & Pool debt payments
\$245,201	City at large bond debt
\$100,800	Marketing, Engineering, etc.
\$1,190,000	Budget authority for principal payment/debt reserve transfer

**36% of expenditure budget covers all other General Fund operating costs**

### \$2,077,919 available for all other operations

\$553,169	Police
\$392,800	Non-Departmental
\$209,100	Recreation
\$192,400	Parks
\$186,350	Administration
\$150,000	Operating Reserve (in Non-Departmental)
\$109,500	Municipal Court
\$108,900	Economic Development
\$82,300	Planning & Zoning
\$41,550	Pool
\$26,200	Senior Center
\$25,650	Mayor & Council



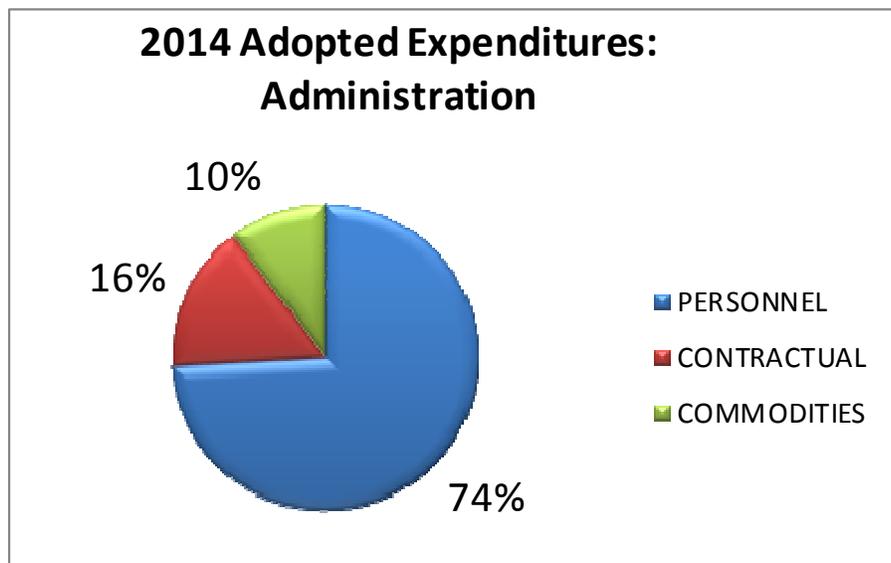


# General Fund: Administration



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

The Administration Department is comprised of the City Manager, Director of Administration & Finance, City Attorney, City Treasurer, City Clerk/Utility Clerk and the Administrative Clerk. The part-time Accounting Technician position that was eliminated at the end of 2012 due to budget constraints was reinstated for the 2014 budget. The full-time City Clerk position was eliminated for the 2014 budget and the duties of that position were absorbed by the remaining members of the Administration Department. A portion of the salaries for all Administration employees is paid out of the Water and Waste Water funds because staff members also spend part of their time on tasks for these two funds. Salaries are the biggest expense for the Administration department.





# Line Item Budget: General Fund Administration

ADMINISTRATION DEPARTMENT	2010	2011	2012	2013	2014
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	128,708	128,948	117,998	125,000	135,000
EVALUATION CONTINGENCY	0	21,400	0	0	0
OVERTIME CONTINGENCY	2,946	2,209	1,973	1,000	3,000
<b>PERSONNEL TOTAL</b>	<b>131,654</b>	<b>152,557</b>	<b>119,971</b>	<b>126,000</b>	<b>138,000</b>
COMPUTER SUPPORT SERVICES	688	3,688	3,384	5,000	3,000
CONTRACTUAL SERVICES	3,273	1,415	464	1,000	500
OFFICE SPACE RENTAL	165,475	165,475	0	0	0
LIABILITY INSURANCE	3,882	4,631	4,714	5,000	6,000
ENGINEERING SERVICES	180	2,615	0	0	0
JANITORIAL SERVICES	0	241	63	0	0
COMMUNICATION SERVICES	9,380	6,176	2,436	2,000	2,500
UTILITIES	15,735	16,120	15,700	16,000	17,000
REFUNDS	1,494	1,389	139	1,000	200
RECONCILING EXPENSE	0	326	374	0	
<b>CONTRACTUAL TOTAL</b>	<b>200,107</b>	<b>202,075</b>	<b>27,274</b>	<b>30,000</b>	<b>29,200</b>
PROFESSIONAL DUES/MEMBERSHIPS	1,882	1,380	1,716	1,400	1,700
OFFICE SUPPLIES	5,100	4,463	4,151	4,500	4,500
OFFICE EQUIPMENT/FURNISHINGS	1,307	2,592	411	1,500	1,500
POSTAGE	1,320	855	960	1,000	1,000
PUBLICATIONS	3,359	3,469	5,168	3,100	1,000
SAFETY EQUIPMENT & SUPPLIES	1,000	0	0	50	50
MERCHANDISE FOR DISTRIBUTION	149	383	252	400	400
TRAINING & CONFERENCES	8,152	3,512	5,578	9,000	9,000
<b>COMMODITIES TOTAL</b>	<b>22,269</b>	<b>16,653</b>	<b>18,237</b>	<b>20,950</b>	<b>19,150</b>
LAND/RIGHT OF WAY ESTIMATES	92	145	0	0	0
PUBLIC GROUND IMPROVEMENTS	4,851	0	0	0	0
<b>CAPITAL OUTLAY TOTAL</b>	<b>4,943</b>	<b>145</b>	<b>0</b>	<b>0</b>	<b>0</b>
TRANSFER TO CAP IMPROV RESERVE	3,639	0	0	0	0
<b>TRANSFERS TOTAL</b>	<b>3,639</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATION DEPT TOTAL</b>	<b>\$ 362,612</b>	<b>\$ 371,430</b>	<b>\$ 165,482</b>	<b>\$ 176,950</b>	<b>\$ 186,350</b>





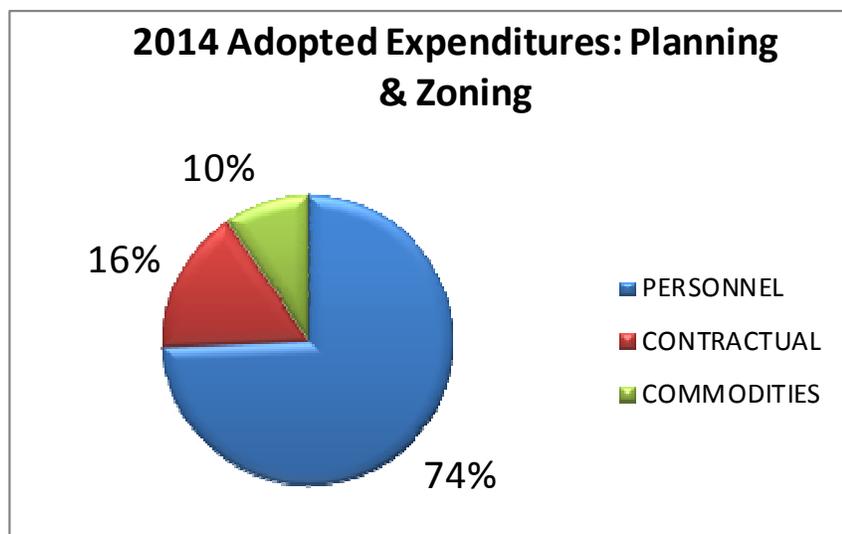
# General Fund: Planning & Zoning



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 employee, the Building Inspector, and a portion of the salary for the City Engineer position that is being added for 2014. Responsibilities of the Building Inspector are to examine building plans, issue permits and review compliance with zoning regulations. The Building Inspector also serves as the Zoning Official and assists with the Planning Commission agenda, corresponds with developers, reviews plats and works with zoning requests.

The Building Inspector inspects all private and public building construction to enforce the City code in all areas. Other responsibilities of the position include occupancy inspections for new commercial locations, identifying public nuisances and identification of dangerous structures. All maintenance of the City Hall building is overseen by this position.





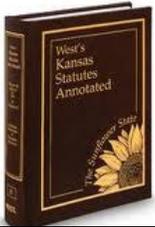
## Line Item Budget: General Fund Planning & Zoning

PLANNING & ZONING DEPARTMENT	2010	2011	2012	2013	2014
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	40,281	40,246	42,819	43,800	60,000
OVERTIME CONTINGENCY	334	160	293	800	1,200
<b>PERSONNEL TOTAL</b>	<b>40,615</b>	<b>40,406</b>	<b>43,112</b>	<b>44,600</b>	<b>61,200</b>
CONTRACTED BUILDING INSPECTION	0	0	0	300	300
PLAN REVIEW FEES	0	0	0	200	200
COMPUTER SUPPORT SERVICES	778	1,049	566	1,000	500
CONTRACTUAL SERVICES	400	400	400	400	6,000
LIABILITY INSURANCE	565	552	548	600	850
ENGINEERING SERVICES	17,180	30,223	12,922	22,000	5,000
COMMUNICATION SERVICES	382	455	589	650	400
<b>CONTRACTUAL TOTAL</b>	<b>19,305</b>	<b>32,679</b>	<b>15,025</b>	<b>25,150</b>	<b>13,250</b>
PROFESSIONAL DUES/MEMBERSHIPS	327	102	227	500	500
OFFICE SUPPLIES	525	575	585	630	600
OFFICE EQUIPMENT/FURNISHINGS	4,542	110	0	150	100
POSTAGE	406	533	596	600	650
PUBLICATIONS/PRINTING	1,451	1,008	760	1,200	1,200
SAFETY EQUIPMENT & SUPPLIES	5	23	100	100	100
UNIFORMS/CLOTHING	264	304	234	300	300
TRAINING & CONFERENCES	298	1,607	1,117	2,300	2,000
VEHICLE/EQUIPMENT MAINT/REPAIR	29	43	5	300	900
PETROLEUM PRODUCTS	944	897	1,011	1,500	1,500
<b>COMMODITIES TOTAL</b>	<b>8,791</b>	<b>5,202</b>	<b>4,635</b>	<b>7,580</b>	<b>7,850</b>
VEH/EQUIPMENT LEASE/PURCHASE	6,728	6,729	0	4,000	0
<b>CAPITAL OUTLAY TOTAL</b>	<b>6,728</b>	<b>6,729</b>	<b>0</b>	<b>4,000</b>	<b>0</b>
<b>PLANNING &amp; ZONING TOTAL</b>	<b>\$ 75,439</b>	<b>\$ 85,016</b>	<b>\$ 62,771</b>	<b>\$ 81,330</b>	<b>\$ 82,300</b>





# General Fund: Municipal Court

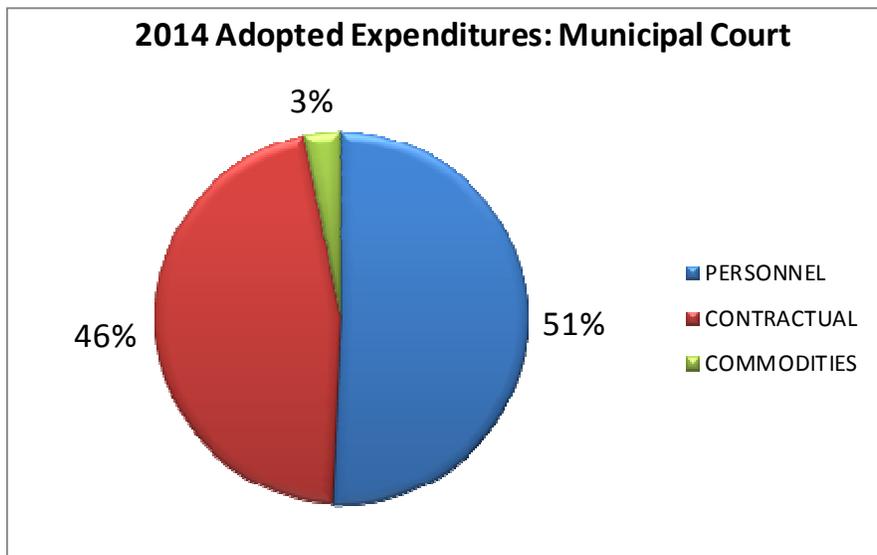


The mission of the Municipal Court Department is to provide a strong municipal court system for the trial and interpretation of municipal regulations. The Municipal Court strives to ensure that individuals charged with violating Bel Aire ordinances receive a fair and just hearing. The Court adjudicates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

The Municipal Court budget provides for one full-time Court Clerk/Police Clerk position, one part-time prosecutor position, a part-time municipal judge position and a portion of the salary for the City Attorney. Based on a reduction in the number of cases in 2012, the duties of the Court Clerk were able to expand and absorb the duties of the Police Clerk, a position that was eliminated during the 2012 budget process.

In 2011, 1,603 cases were processed in Municipal Court. In 2012, 891 cases were processed. The reduction in Police Department staffing levels had a much more dramatic impact on the number of cases being generated than was anticipated. Fines and fees collected through Municipal Court totaled over \$275,000 in 2011. Based on the reduction in tickets and cases, that amount dropped to \$156,460 for 2012 and is projected at \$149,700 for 2014.

**2014 Adopted Expenditures: Municipal Court**





# Line Item Budget: General Fund Municipal Court

MUNICIPAL COURT DEPARTMENT	2010	2011	2012	2013	2014
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	47,766	53,554	50,480	52,000	55,200
OVERTIME CONTINGENCY	650	544	714	500	500
<b>PERSONNEL TOTAL</b>	<b>48,416</b>	<b>54,098</b>	<b>51,195</b>	<b>52,500</b>	<b>55,700</b>
COMPUTER SUPPORT SERVICES	408	934	529	1,000	500
CONTRACTUAL SERVICES	777	691	509	750	750
OFFICE SPACE RENTAL	32,107	32,107	0	0	0
COURT APPT ATTORNEY/INVESTIG	10,646	14,914	2,683	6,000	5,000
LIABILITY INSURANCE	754	802	857	800	1,000
LEGAL SERVICES (PROSECUTOR)	10,581	18,061	9,521	8,600	10,000
MEDICAL SERVICES	0	0	0	100	100
COMMUNICATION SERVICES	482	226	287	300	300
UTILITIES	2,622	2,586	2,476	2,750	2,750
REFUNDS	0	0	146	0	0
INMATE HOUSING FEES	51,486	11,859	18,559	40,000	30,000
<b>CONTRACTUAL TOTAL</b>	<b>109,863</b>	<b>82,179</b>	<b>35,568</b>	<b>60,300</b>	<b>50,400</b>
PROFESSIONAL DUES/MEMBERSHIP	110	75	75	200	200
OFFICE SUPPLIES	2,368	1,819	1,041	900	1,000
OFFICE EQUIPMENT/FURNISHINGS	934	422	0	500	500
POSTAGE	733	866	475	750	750
PUBLICATIONS/PRINTING	54	606	40	250	250
UNIFORMS/CLOTHING	22	20	0	50	50
TRAINING & CONFERENCES	448	150	339	650	650
<b>COMMODITIES TOTAL</b>	<b>4,669</b>	<b>3,958</b>	<b>1,971</b>	<b>3,300</b>	<b>3,400</b>
<b>MUNICIPAL COURT DEPT. TOTAL</b>	<b>\$ 162,948</b>	<b>\$ 140,235</b>	<b>\$ 88,733</b>	<b>\$ 116,100</b>	<b>\$ 109,500</b>





# General Fund: Parks & Grounds

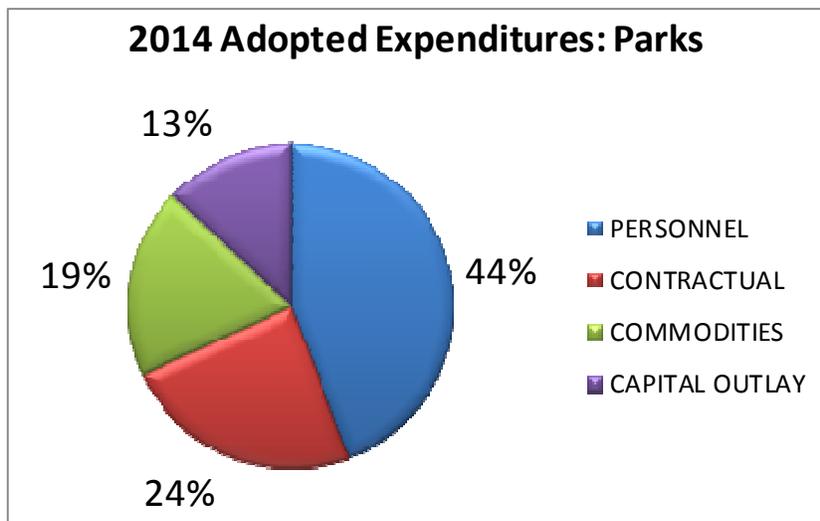


The mission of the Parks & Grounds Department is to provide a cost-effective system of safe and attractive parks and grounds that enhance the quality of life for the residents and visitors of Bel Aire. The Parks & Grounds Department maintains eight public parks, eight lakes, 17 miles of roadway ditches, 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. Parks supports a full-time Parks Director/Public Works Assistant Director, a full-time Arborist and a full-time Equipment Operator I.

The Contractual budget increased from 2011 to 2012 to account for the private contracting of some mowing services which was necessary based on the reduction in staff. That contracting out will continue for 2014.

The Capital Outlay budget included \$7,000 for the purchase of a replacement mower in 2013. For 2014, that budget includes \$12,500 for another replacement mower, \$7,500 for the resurfacing of the tennis court at Bel Aire Park and \$5,000 for improvements at Eagle Lake.





## Line Item Budget: General Fund Parks & Grounds

PARKS & GROUNDS DEPARTMENT	2010	2011	2012	2013	2014
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	112,605	109,341	88,298	87,200	85,000
OVERTIME CONTINGENCY	75	143	273	500	500
<b>PERSONNEL TOTAL</b>	<b>112,680</b>	<b>109,484</b>	<b>88,571</b>	<b>87,700</b>	<b>85,500</b>
COMPUTER SUPPORT SERVICES	408	729	75	500	500
MOWING SERVICES	4,210	6,473	17,545	24,000	30,000
CONTRACTUAL SERVICES	1,721	1,939	4,334	3,800	3,800
LIABILITY INSURANCE	4,160	4,101	4,170	4,200	5,200
MEDICAL SERVICES	0	0	0	200	200
COMMUNICATION SERVICES	3,344	2,214	1,485	2,000	1,500
UTILITIES	4,368	4,180	4,482	4,500	4,500
<b>CONTRACTUAL TOTAL</b>	<b>18,211</b>	<b>19,637</b>	<b>32,091</b>	<b>39,200</b>	<b>45,700</b>
AGRICULTURAL/HORTICULT SUPPLY	3,909	3,028	1,952	2,000	2,000
TREES	2,400	1,946	727	2,000	2,000
CHEMICALS	1,108	1,527	954	1,500	1,500
IRRIGATION SYSTEMS	1,454	2,836	1,852	3,000	3,000
PROFESSIONAL DUES/MEMBERSHIPS	85	254	119	300	300
COMMUNITY RELATIONS/EVENTS	0	104	0	0	0
OFFICE SUPPLIES	436	621	221	400	400
OFFICE EQUIPMENT/FURNISHINGS	1,621	660	0	500	500
POSTAGE	2	0	0	50	50
PUBLICATIONS	94	0	0	50	50
CLEANING SUPPLIES	329	469	269	400	400
SAFETY EQUIPMENT & SUPPLIES	304	451	579	600	600
UNIFORMS/CLOTHING	665	910	158	500	500
TRAINING & CONFERENCES	765	800	240	1,250	1,250
MINOR EQUIPMENT: TOOLS,ELECT	2,362	2,097	1,121	3,500	2,500
VEHICLE/EQUIPMENT REPAIRS & MAINT	3,380	7,309	6,554	6,500	6,500
PETROLEUM PRODUCTS	9,538	8,383	7,490	10,000	10,000
CONSTRUCTION MATERIAL/SUPPLIES	789	1,899	757	2,500	1,500
SIGNS, MATERIAL/SUPPLIES	200	1,321	1,207	250	1,000
RADIO/COMMUNICATION EQUIPMENT	0	0	0	150	150
RECREATIONAL EQUIPMENT/SUPPLY	105	0	8	100	2000
<b>COMMODITIES TOTAL</b>	<b>29,546</b>	<b>34,618</b>	<b>24,209</b>	<b>35,550</b>	<b>36,200</b>
VEHICLE/EQUIPMENT LEASE/PURCHASE	0	7,950	0	7,000	12,500
PARK EQUIPMENT	0	738	725	0	0
PUBLIC GROUNDS IMPROVMENT	1,687	2179	1408	0	12500
<b>CAPITAL OUTLAY TOTAL</b>	<b>1,687</b>	<b>10,867</b>	<b>2,133</b>	<b>7,000</b>	<b>25,000</b>
<b>PARKS &amp; GROUNDS DEPT TOTAL</b>	<b>\$ 162,124</b>	<b>\$ 174,606</b>	<b>\$ 147,004</b>	<b>\$ 169,450</b>	<b>\$ 192,400</b>





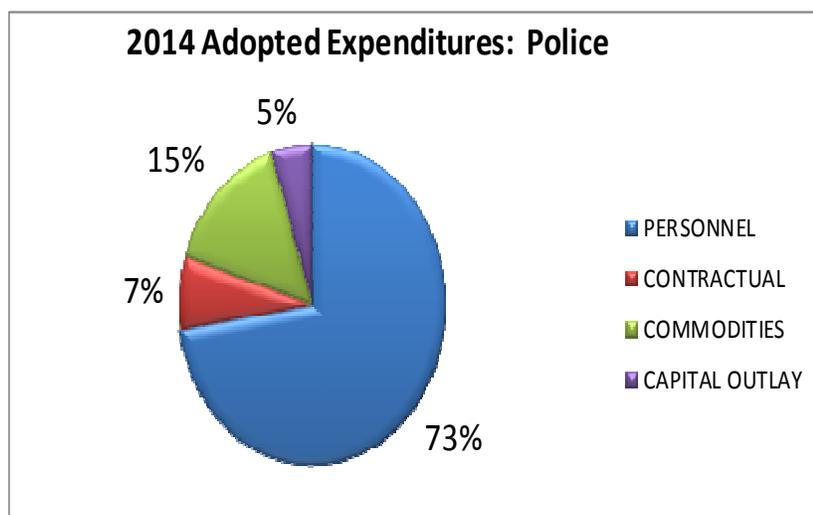
# General Fund: Police



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

As the largest General Fund department, budget cuts for 2012 were especially noticeable in the Police Department. As a result of departmental restructuring, three full-time police officers, two part-time police officers and one full-time administrative assistant were eliminated for the 2012 budget year. In the 2013 budget, one full-time police officer position was added back to the Police Department. For the 2014 budget, staffing levels will remain at 10 commissioned police personnel to provide 24 hour coverage 7 days per week. Reserve officers continue to be used when available to maintain police coverage.

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





# Line Item Budget: General Fund Police

POLICE DEPARTMENT	2010	2011	2012	2013	2014
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	571,745	524,463	372,674	385,000	391,000
OVERTIME CONTINGENCY	14,643	8,580	7,610	12,000	10,000
<b>PERSONNEL TOTAL</b>	<b>586,388</b>	<b>533,044</b>	<b>380,284</b>	<b>397,000</b>	<b>401,000</b>
COMPUTER SUPPORT SERVICES	2,199	10,546	5,913	6,000	3,000
CONTRACTUAL SERVICES	4,133	4,093	4,479	5,000	8,000
OFFICE SPACE RENTAL	49,395	49,395	0	0	0
COURT COSTS/INVESTIGATION EXP	26	0	0	300	300
LIABILITY INSURANCE	15,978	16,158	15,862	15,500	18,000
MEDICAL SERVICES	370	278	1,024	500	1,200
COMMUNICATION SERVICES	3,486	6,058	4,930	5,250	5,500
UTILITIES	4,033	3,979	3,810	4,200	5,000
REFUNDS	0	52	0	0	0
<b>CONTRACTUAL TOTAL</b>	<b>79,620</b>	<b>90,559</b>	<b>36,018</b>	<b>36,750</b>	<b>41,000</b>
PROFESSIONAL DUES/MEMBERSHIP	995	593	280	600	600
COMMUNITY RELATIONS/EVENTS	261	432	250	450	450
OFFICE SUPPLIES	2,669	1,572	1,854	1,800	1,800
OFFICE EQUIPMENT/FURNISHINGS	3,594	4,522	1,368	1,500	3,000
POSTAGE	717	406	439	500	500
PRINTING & PUBLICATIONS	2,538	1,723	2,386	1,750	1,750
CLEANING SUPPLIES	196	0	177	100	200
SAFETY EQUIPMENT & SUPPLIES	4,369	2,461	7,290	3,000	5,000
MERCHANDISE FOR DISTRIBUTION	968	56	258	100	100
UNIFORMS/CLOTHING	9,037	3,637	5,723	4,900	5,700
TRAINING & CONFERENCES	11,190	4,267	1,855	8,000	8,000
MINOR EQUIPMENT: TOOLS,ELECT	848	0	306	100	200
VEHICLE/EQUIP REPAIRS & MAINT	25,852	20,831	11,206	16,000	16,500
PETROLEUM PRODUCTS	39,946	41,946	28,943	30,000	35,000
CONSTRUCTION MATERIAL/SUPPLIES	656	1	163	100	200
POLICE SUPPLIES	8,446	10,819	4,100	5,000	5,000
RADIO/COMMUNICATION EQUIPMENT	11,750	126	12,169	0	0
<b>COMMODITIES TOTAL</b>	<b>124,032</b>	<b>93,391</b>	<b>78,768</b>	<b>73,900</b>	<b>84,000</b>
VEHICLE/EQUIP LEASE/PURCHASE	48,265	38,290	14,018	12,169	27,169
<b>CAPITAL OUTLAY TOTAL</b>	<b>48,265</b>	<b>38,290</b>	<b>14,018</b>	<b>12,169</b>	<b>27,169</b>
<b>POLICE DEPT TOTAL</b>	<b>\$ 838,305</b>	<b>\$ 755,284</b>	<b>\$ 509,089</b>	<b>\$ 519,819</b>	<b>\$ 553,169</b>





# General Fund: Recreation

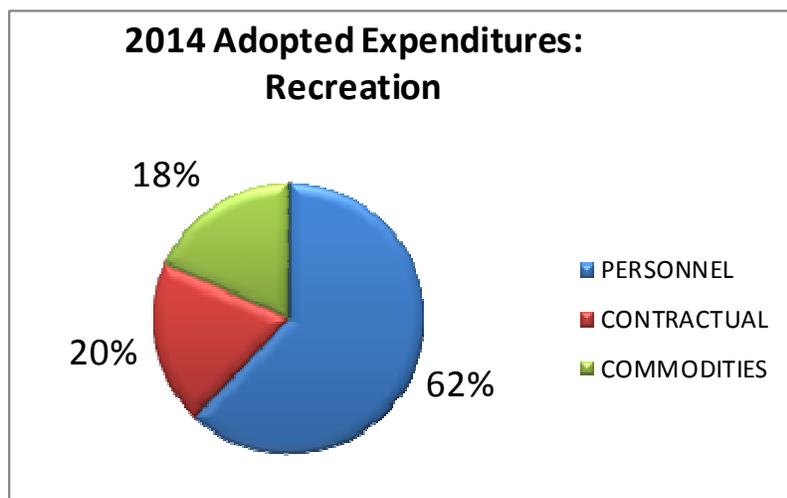


The mission of the Recreation Department is to provide high quality recreational opportunities, promote community through organized programs and provide excellent customer service.

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

Citizen feedback from the two Town Hall meetings in 2012 was very supportive of the Recreation Center and most residents desired to maintain this department and were supportive of a tax increase to do so. Citizens requested that the closing of the Recreation Center not be brought up again during future budget years, and that request was honored for 2013 and 2014. One full-time position was eliminated during the 2012 budget process. As part of reorganization in 2012, the Recreation Director was given the responsibility of overseeing the Senior programming as well. Recreation staff now assist with senior activities that are funded through the Senior budget.

The Personnel budget includes the majority of the salary for one full-time Recreation/Senior Director and one full-time Recreation Program Supervisor, and all of the salary for four part-time staff members. The largest Contractual expenses are for program instructors and utilities. The 2013 Capital Outlay budget was to fund the replacement of an older-model utility vehicle; no Capital expenses are planned for 2014.





# Line Item Budget: General Fund Recreation

RECREATION DEPARTMENT	2010	2011	2012	2013	2014
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	136,346	121,943	105,647	133,200	130,000
OVERTIME CONTINGENCY	230	913	0	0	0
<b>PERSONNEL TOTAL</b>	<b>136,576</b>	<b>122,856</b>	<b>105,647</b>	<b>133,200</b>	<b>130,000</b>
COMPUTER SUPPORT SERVICES	408	1,757	2,319	3,000	1,500
CONTRACTUAL SERVICES	3,127	3,798	3,039	3,000	4,500
LIABILITY INSURANCE	2,877	2,983	3,137	3,200	4,000
MEDICAL SERVICES	0	197	153	200	250
RECREATION INSTRUCTORS	10,305	12,771	12,906	11,000	14,000
JANITORIAL SERVICES	873	1,000	0	1,000	1,000
COMMUNICATIONS SERVICES	5,746	4,258	3,536	3,500	3,600
UTILITIES	11,486	11,018	10,077	12,000	12,000
<b>CONTRACTUAL TOTAL</b>	<b>34,822</b>	<b>37,783</b>	<b>35,168</b>	<b>36,900</b>	<b>40,850</b>
AGRICULTURAL/HORTICULT SUPPLY	1,133	2,157	2,080	2,000	5,000
CHEMICALS	1,602	2,715	2,695	2,500	3,500
PROFESSIONAL DUES/MEMBERSHIP	694	669	309	1,000	700
COMMUNITY RELATIONS/EVENTS	117	104	0	200	200
OFFICE SUPPLIES	929	1,121	1,155	900	1,200
OFFICE EQUIPMENT/FURNISHINGS	764	734	65	1,000	700
POSTAGE	33	124	52	100	100
PUBLICATIONS	154	486	553	600	650
CLEANING SUPPLIES	1,462	1,364	1,385	1,500	1,500
SAFETY EQUIPMENT & SUPPLIES	216	47	435	200	500
MERCHANDISE FOR DISTRIBUTION	4,229	4,966	3,389	6,000	6,000
UNIFORMS/CLOTHING	1,021	27	604	1,000	1,000
TRAINING & CONFERENCES	986	460	655	1,000	1,000
MINOR EQUIPMENT: TOOLS,ELECT	667	0	160	500	500
VEHICLE/EQUIP REPAIRS & MAINT	826	1,181	1,697	2,000	2,000
PETROLEUM PRODUCTS	2,122	2,332	2,684	3,000	3,200
CONSTRUCTION MATERIAL/SUPPLIES	638	811	1,112	6,000	2,500
SIGNS & MATERIALS	87	25	258	1,000	1,000
RECREATIONAL EQUIPMENT/SUPPLY	1,402	2,686	1,244	2,500	7,000
<b>COMMODITIES TOTAL</b>	<b>19,082</b>	<b>22,008</b>	<b>20,533</b>	<b>33,000</b>	<b>38,250</b>
VEHICLE/EQUIP LEASE/PURCHASE	0		4,161	6,000	0
PRODUCTION/CONSTR EQUIPMENT	5,234	0	0	0	0
<b>CAPITAL OUTLAY TOTAL</b>	<b>5,234</b>	<b>0</b>	<b>4,161</b>	<b>6,000</b>	<b>0</b>
<b>RECREATION DEPT TOTAL</b>	<b>\$ 195,714</b>	<b>\$ 182,647</b>	<b>\$ 165,509</b>	<b>\$ 209,100</b>	<b>\$ 209,100</b>





# General Fund: Central Park Pool



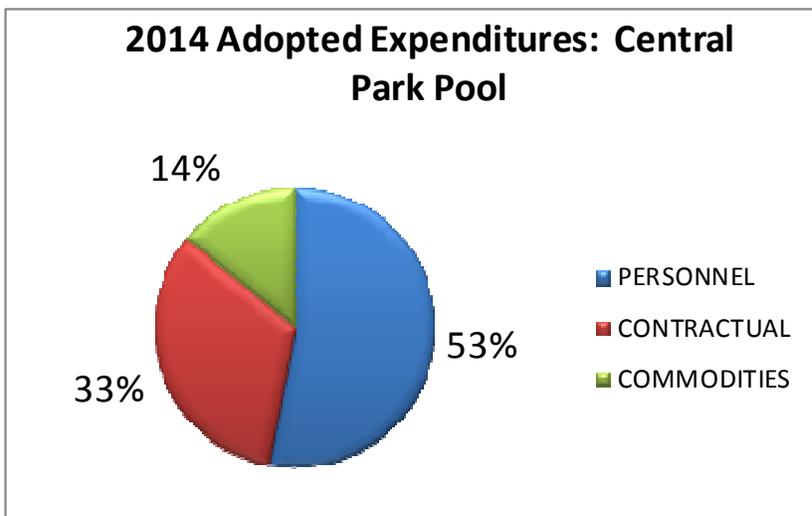
The Mission of the Central Park Pool is to provide high quality of life, help to market the lots in Central Park, maintain the Central Park Pool to the highest standard, maintain the grounds, trees and shrubbery of the area and provide an enjoyable opportunity for swimming.

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

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

The 2012 summer season was the busiest on record for the Central Park Pool. Actual revenues were slightly higher than budgeted at \$27,100. 2014 revenues are conservatively forecasted at \$26,500.

The 2014 budget includes an increase in Contractuals to cover the higher cost of liability insurance and an increase in the cost of chemicals in the Commodities category.





## Line Item Budget: General Fund Central Park Pool

CENTRAL PARK POOL DEPARTMENT	2010	2011	2012	2013	2014
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
POOL SALARIES	25,704	18,467	18,867	22,000	22,000
<b>PERSONNEL TOTAL</b>	<b>25,704</b>	<b>18,467</b>	<b>18,867</b>	<b>22,000</b>	<b>22,000</b>
CONTRACTUAL SERVICES	4,869	8,574	2,911	7,500	7,500
LIABILITY INSURANCE	1,012	874	1,190	1,000	1,750
MEDICAL SERVICES	360	360	360	400	500
COMMUNICATION SERVICES	643	309	488	400	500
UTILITIES	16,785	3,108	2,799	3,500	3,500
<b>CONTRACTUAL TOTAL</b>	<b>23,669</b>	<b>13,225</b>	<b>7,748</b>	<b>12,800</b>	<b>13,750</b>
AG/HORTICULTURE SUPPLY	0	1,764	0	1,000	500
CHEMICALS	451	791	5,007	800	3,000
OFFICE SUPPLIES	7	0	24	100	100
CLEANING SUPPLIES	163	93	391	200	400
SAFETY EQUIPMENT/SUPPLY	16	0	37	100	100
UNIFORMS/CLOTHING	495	479	450	500	500
TRAINING/CONFERENCES	63	180	0	250	250
MINOR EQUIPMENT/TOOLS	0	30	132	100	200
EQUIPMENT REPAIRS/MAINTENANCE	207	407	260	650	650
RECREATIONAL EQUIPMENT/SUPPLY	180	0	0	100	100
<b>COMMODITIES TOTAL</b>	<b>1,582</b>	<b>3,744</b>	<b>6,301</b>	<b>3,800</b>	<b>5,800</b>
<b>CENTRAL PARK POOL DEPT. TOTAL</b>	<b>\$ 50,955</b>	<b>\$ 35,436</b>	<b>\$ 32,917</b>	<b>\$ 38,600</b>	<b>\$ 41,550</b>





# General Fund: Seniors

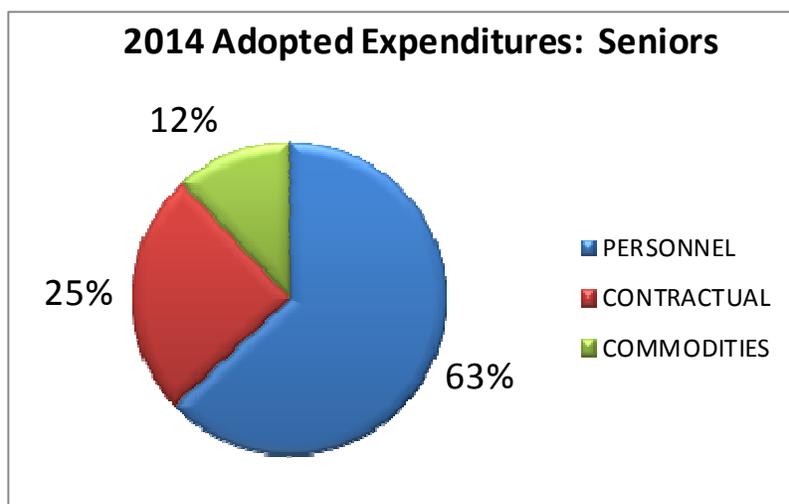


The mission of the Senior Department is to enrich the lives of seniors in the Bel Aire area through programs and services that will improve health and wellness, decrease isolation and provide social, economic and educational opportunities. The Senior Center is located in City Hall and the Bel Aire Recreation 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 county contract provided \$18,000 in funding for 2012. The 2013 revenue budget includes \$18,000 of revenue from this grant, however, funding levels for 2013 have not yet been finalized and could be reduced. County contracts are negotiated on an annual basis.

A part-time Senior Coordinator position is funded through this department and supervised by the Recreation/Senior Director. This position assists with record keeping, planning of activities, scheduling events and assisting the Director as needed.

Funding for instructors and utility expenses are the largest Contractual obligations in the Senior budget. Instructors provide educational and entertaining programming required by the terms of the Sedgwick County contract. The increase in Commodities spending in 2012 was due to the cost of improvements made at the Recreation Center to facilitate Senior group meetings. 2014 budget remains at \$26,200, the same as 2013.





# Line Item Budget: General Fund Seniors

SENIOR DEPARTMENT EXPENDITURES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2014 ADOPTED
SALARIES	16,417	14,637	16,524	16,500	16,500
<b>PERSONNEL TOTAL</b>	<b>16,417</b>	<b>14,637</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>
COMPUTER SUPPORT	408	713	783	800	800
MEDICAL SERVICES	0	0	40	0	0
INSTRUCTORS	300	400	2,500	3,500	3,500
JANITORIAL SERVICE	599	369	0	0	0
COMMUNICATIONS SERVICES	260	394	574	600	600
UTILITIES	1,412	1,393	1,333	1,500	1,500
REIMBURSEMENTS	38	0	0	200	200
<b>CONTRACTUAL TOTAL</b>	<b>3,016</b>	<b>3,269</b>	<b>5,231</b>	<b>6,600</b>	<b>6,600</b>
DUES & MEMBERSHIPS	145	145	0	200	200
COMMUNITY RELATIONS/EVENTS	1,847	1,583	2,359	1,650	1,650
OFFICE SUPPLIES	454	286	180	350	350
OFFICE EQUIPMENT/FURNISHINGS	527	490	7,122	400	400
POSTAGE	197	231	90	100	100
PUBLICATIONS	483	232	0	100	100
ADVERTISING/MARKETING	326	152	0	100	100
MERCHANDISE FOR DISTRIBUTION	87	146	0	0	0
TRAINING & CONFERENCES	469	230	0	200	200
MEDIA CENTER SUPPLY	372	130	0	0	0
RECREATION EQUIPMENT/SUPPLY	0	30	0	0	0
<b>COMMODITIES TOTAL</b>	<b>4,907</b>	<b>3,655</b>	<b>9,751</b>	<b>3,100</b>	<b>3,100</b>
<b>SENIOR DEPARTMENT TOTAL</b>	<b>\$ 24,340</b>	<b>\$ 21,561</b>	<b>\$ 31,506</b>	<b>\$ 26,200</b>	<b>\$ 26,200</b>





# General Fund: Mayor & Council



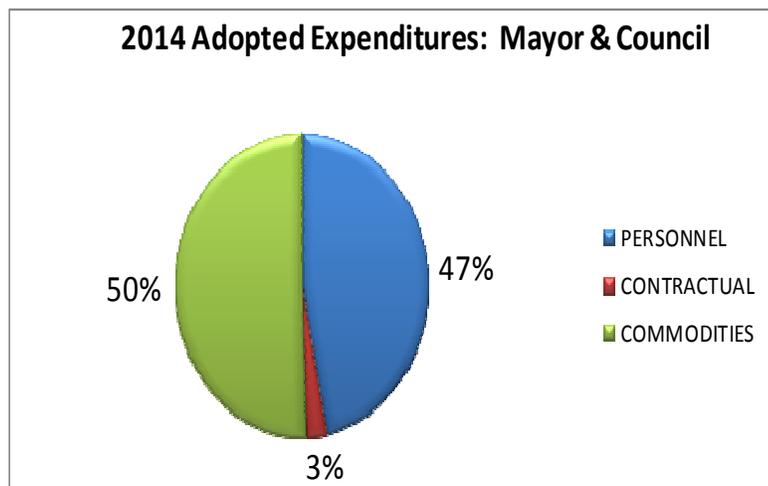
The mission of the Mayor and City Council is to provide legislative direction by adopting policies and ordinances in accordance with the values of the community.

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

Based on budget constraints in 2012, the Mayor and Council took a voluntary pay cut. Their compensation was returned to the 2011 level in 2013; the 2014 budget includes a small monthly increase.

The majority of funds in the department are spent on Commodities. The largest expenditure is for Printing and Publishing which includes the City's portion of the Bel Aire Breeze. Also in Commodities is \$3,000 budgeted for community relations and events.

<u>2014 Mayor and City Council Members</u>	<u>Elected</u>	<u>Current Term Expires</u>
Mayor David Austin	2013	2015
Peggy O'Donnell	2005	2017
Kenneth Lee	2012	2015
Dr. Ramona Becker	2013	2017
Guy MacDonald	2013	2017
Betty Martine	2013	2015





# Line Item Budget: General Fund Mayor & Council

MAYOR & COUNCIL DEPARTMENT	2010	2011	2012	2013	2014
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	10,200	10,200	7,020	10,200	12,000
<b>PERSONNEL TOTAL</b>	<b>10,200</b>	<b>10,200</b>	<b>7,020</b>	<b>10,200</b>	<b>12,000</b>
COMPUTER SUPPORT SERVICES	408	1,170	686	800	400
CONTRACTUAL SERVICES	0	0	0	350	300
<b>CONTRACTUAL TOTAL</b>	<b>408</b>	<b>1,170</b>	<b>686</b>	<b>1,150</b>	<b>700</b>
COMMUNITY RELATIONS/EVENTS	530	598	41	1,620	3,000
MAYOR/COUNCIL GRANTS	3,500	2,300	0	0	0
OFFICE SUPPLIES	293	225	222	180	200
OFFICE EQUIPMENT/FURNISHINGS	119	263	0	300	200
POSTAGE	36	0	0	50	50
PRINTING & PUBLICATIONS	6,075	6,592	6,393	6,600	6,500
MERCHANDISE FOR DISTRIBUTION	106	0	1,255	500	1,000
TRAINING & CONFERENCES	1,036	635	308	1,000	2,000
<b>COMMODITIES TOTAL</b>	<b>11,694</b>	<b>10,613</b>	<b>8,218</b>	<b>10,250</b>	<b>12,950</b>
<b>MAYOR &amp; COUNCIL DEPT TOTAL</b>	<b>\$ 22,302</b>	<b>\$ 21,983</b>	<b>\$ 15,923</b>	<b>\$ 21,600</b>	<b>\$ 25,650</b>





# General Fund: Non-Departmental

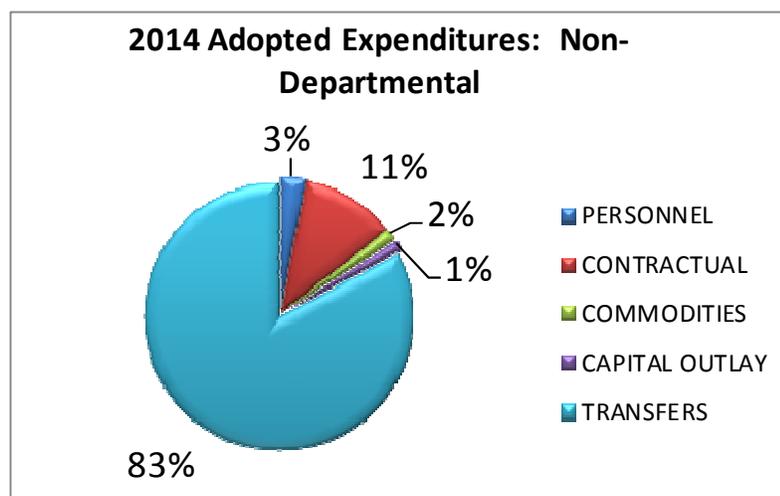


As its name implies, the Non-Departmental budget includes General Fund expenses that do not apply to a single department, or miscellaneous expenses that are not associated with any of the operating departments. Expenditures that do not directly fit into any specific departmental budget and are considered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

For 2014, the salary for an Information Technology staff member was added to the Non-Departmental Personnel budget. Prior to Non-Departmental did not support any personnel expenses; Information Technology services were contracted out and a portion of the cost was paid for out of Non-Departmental.

The largest expenditure category in Non-Departmental is for Transfers Out totaling \$686,695. This amount includes \$276,695 to transfer to the Public Building Commission Fund for the City Hall and Central Park Pool annual debt payments, \$150,000 for a transfer to the Capital Improvement Reserve Fund and \$100,000 for a transfer to the Equipment Reserve Fund. This is the first budget year since 2010 that transfers to Capital Improvement and Equipment Reserve have been budgeted. The budgets for 2011-2013 were very tight budget years where no funds were available to make these necessary transfers.

Large Contractual expenditures include \$30,000 to cover the City's mandatory auditing and other accounting costs and \$20,000 for liability insurance. Liability insurance rates for all insured equipment and buildings is expected to increase due to a devastating hail storm that occurred on May 19, 2013 and totaled most roofs and many vehicles within the City limits.





# Line Item Budget: General Fund Non-Departmental

NON-DEPARTMENTAL EXPENDITURES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2014 ADOPTED
SALARIES	0	0	0	0	25,000
<b>PERSONNEL TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>
ACCOUNTING & AUDITING	35,730	46,389	36,650	36,000	30,000
ANIMAL CONTROL	348	783	348	500	500
COMPUTER SUPPORT SERVICES	25,920	10,689	7,679	14,000	5,000
CONTRACTUAL SERVICES	25,712	26,606	22,739	34,000	25,000
LIABILITY INSURANCE	17,511	16,687	17,157	17,500	20,000
LEGAL SERVICES	1,222	5,742	1,255	1,000	1,500
JANITORIAL SERVICES	15,288	9,906	2,961	2,000	10,000
COMMUNICATIONS SERVICES	6,000	3,098	2,880	3,000	3,000
UTILITIES	1,177	449	254	450	250
PBC RENT/B&I PAYMENTS	4,750	0	0	0	0
<b>CONTRACTUAL TOTAL</b>	<b>133,658</b>	<b>120,349</b>	<b>91,924</b>	<b>108,450</b>	<b>95,250</b>
PROFESSIONAL DUES/MEMBERSHIP	2,828	3,094	6,248	3,000	3,500
COMMUNITY RELATIONS/EVENTS	3,345	1,992	1,059	0	
OFFICE SUPPLIES	357	607	603	450	500
OFFICE EQUIPMENT/FURNISHINGS	0	0	3,313	8,500	6,000
POSTAGE	-17	235	-386	750	750
MERCHANDISE FOR DISTRIBUTION	0	48	1,365	0	0
VEHICLE MAINTENANCE/REPAIR	0	0	498	800	800
PETROLEUM PRODUCTS	0	55	661	800	1,000
<b>COMMODITIES TOTAL</b>	<b>6,513</b>	<b>6,031</b>	<b>13,361</b>	<b>14,300</b>	<b>12,550</b>
BUILDINGS/FIXED EQUIPMENT	0	59	321	5,000	5,000
PUBLIC GROUNDS IMPROVEMENT	6,148	3,004	922	5,000	5,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>6,148</b>	<b>3,062</b>	<b>1,242</b>	<b>10,000</b>	<b>10,000</b>
TRANSFER TO BOND & INTEREST	0	226,331	189,070	110,545	0
TRANSFER OUT	0	0	279,613	275,584	526,695
BUILDING MAINT/IMPROVE RESERVE	9,623	2,784	0	0	0
OPERATING RESERVES	77,296	187,745	0	0	150,000
<b>TRANSFERS OUT TOTAL</b>	<b>86,919</b>	<b>416,860</b>	<b>468,683</b>	<b>386,129</b>	<b>676,695</b>
<b>NON-DEPARTMENTAL TOTAL</b>	<b>\$ 233,238</b>	<b>\$ 546,302</b>	<b>\$ 575,210</b>	<b>\$ 518,879</b>	<b>\$ 819,495</b>





# General Fund: Economic Development

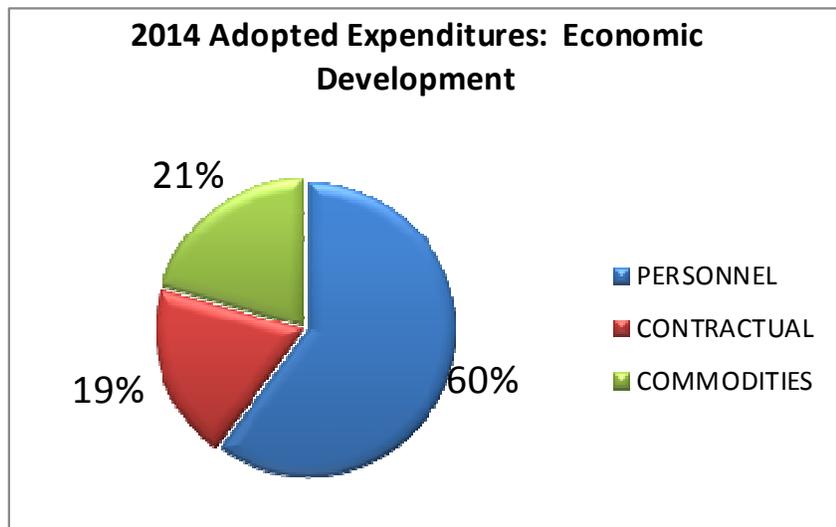


The mission of the Economic Development Department is to recruit businesses to the Bel Aire area, promote land sales and manage the City's media presence. The department also provides administrative support to the Bel Aire Area Chamber of Commerce which has been incubated by the City since the organization formed in 2008.

The Economic 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 that the City participates in, community relations, events and promotional publications. The cost to participate in the annual Wichita Home Show is paid through the Economic Development Department.

The Economic Development budget was reduced almost 75 percent between 2011 and 2012 in an effort to cut expenses. Development began to improve at the end of 2012 and Economic Development is going to be a main focus for 2014. In 2013, staff restructuring allowed for the creation of one full-time position to be devoted entirely to Economic Development. The Personnel budget for this department includes the full cost this position, the Community Development Specialist, and a portion of the salary for the City Manager and Director of Administration & Finance who also devote time to economic development projects.

The 2014 Contractual budget includes \$20,000 in new home buyer incentive rebates for the program that started in 2012. Commodities contain funding for some of the City's advertising expenses, publication printing and membership dues to regional organizations including the Wichita Metro Chamber of Commerce, REAP and the Bel Aire Chamber of Commerce.





## Line Item Budget: General Fund Economic Development

ECONOMIC DEVELOPMENT EXPENDITURES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2014 ADOPTED
ECO DEV SALARIES	2,389	0	0	0	65,000
OVERTIME	0	0	0	0	500
<b>PERSONNEL TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,500</b>
CONTRACTUAL SERVICES	0	2,233	690	1,000	1,000
REIMBURSEMENTS	46	49	0	10,000	20,000
<b>CONTRACTUAL TOTAL</b>	<b>46</b>	<b>2,282</b>	<b>690</b>	<b>11,000</b>	<b>21,000</b>
PROFESSIONAL DUES/MEMBERSHIPS	2,004	2,634	0	2,150	8,200
COMM RELATIONS/EVENTS	913	495	0	0	5,000
OFFICE SUPPLIES	373	97	19	0	200
OFFICE EQUIPMENT/FURNISHINGS	141	0	0	0	500
POSTAGE	0	198	0	200	1,000
PRINTING & PUBLICATIONS	465	560	0	500	500
ADVERTISING & MARKETING	5,483	1,148	3,127	3,000	5,000
MERCHANDISE FOR DISTRIBUTION	221	0	0	500	500
TRAINING & CONFERENCES	0	0	0	0	1,500
<b>COMMODITIES TOTAL</b>	<b>9,600</b>	<b>5,131</b>	<b>3,147</b>	<b>6,350</b>	<b>22,400</b>
<b>ECO DEVO DEPT TOTAL</b>	<b>\$ 9,646</b>	<b>\$ 7,413</b>	<b>\$ 3,837</b>	<b>\$ 17,350</b>	<b>\$ 108,900</b>





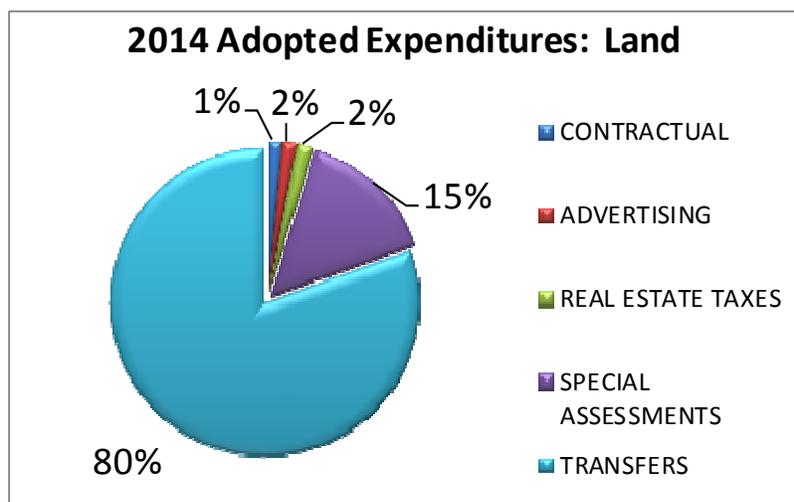
# General Fund: Land



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. The 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 begin at any time in conjunction with a land sale.

Commodities contain 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 \$490,500 in special assessments in 2014. Those obligations are reduced as the City is able to sell more of the remaining land.

The largest expenditure category in the Land Department is for Transfers Out totaling 2,692,653. This amount includes \$1.26 million for the interest payment on the land debt that will be transferred to the non-budgeted trustee fund for PBC. Another \$395,000 will be transferred to the Bond and Interest fund to cover City-at-large portions of non-PBC bonds. The transfer amount also includes \$1,000,000 in reserves to ensure budget authority to make principal prepayments if possible.





# Line Item Budget: General Fund Land

LAND DEPARTMENT	2010	2011	2012	2013	2014
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
CONTRACTUAL SERVICES	0	0	31,588	10,000	10,000
CP 1 HOA EXPENSES	0	0	0	0	1,500
LANDING HOA EXPENSES	0	0	0	0	3,000
VILLAS AT CP4 EXPENSES	0	0	0	0	20,000
ENGINEERING	0	0	18,475	20,000	10,000
LEGAL SERVICES	0	0	1,678	0	3,000
UTILITIES	0	0	39,516	0	300
<b>CONTRACTUAL TOTAL</b>	<b>0</b>	<b>0</b>	<b>91,257</b>	<b>30,000</b>	<b>47,800</b>
PUBLICATIONS/PRINTING	0	0	211	0	3,000
ADVERTISING & MARKETING	0	0	57,271	50,000	50,000
REAL ESTATE TAXES	97,805	77,215	34,826	40,000	60,000
SPECIAL ASSESSMENTS	298,690	513,448	456,709	488,500	490,500
<b>COMMODITIES TOTAL</b>	<b>396,495</b>	<b>590,662</b>	<b>549,016</b>	<b>578,500</b>	<b>603,500</b>
TRANSFER OUT	0	833,693	979,572	1,908,864	2,692,653
<b>TRANSFERS OUT TOTAL</b>	<b>0</b>	<b>833,693</b>	<b>979,572</b>	<b>1,908,864</b>	<b>2,692,653</b>
<b>LAND DEPARTMENT TOTAL</b>	<b>\$ 396,495</b>	<b>\$ 1,424,355</b>	<b>\$ 2,259,096</b>	<b>\$ 2,517,364</b>	<b>\$ 3,343,953</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. Natural gas, electric and telephone services are provided by private utilities. Water is also obtained through a contract with the City of Wichita.

### Largest System Customers

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

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

## Chisholm Creek Utility Authority

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

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



# Water Fund: Revenues



The mission of the Water Department is to provide high quality, safe, potable water to all Bel Aire residents; maintain the City's water infrastructure, including water towers; and work with 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.

Revenue in the Water Fund is driven by water sales to Bel Aire utility customers. Water sales account for 92 percent of the total annual revenue in the Water fund. Sales of \$1,723,8800 are budgeted for 2014, based on historical sales data. Declining consumption has put pressure on the fund to collect more revenue from sales. As the City grows and more customers utilize the City's water supply, revenues will increase and alleviate the burden on the declining fund balance. The projected 2014 beginning fund balance of \$315,490 will be reduced to \$295,488 at the end of the year if all budgeted expenditures are made.

A water meter replacement project was initiated in 2013 through a loan from the Kansas Department of Health and Environment. It is anticipated that when all of the old meters are replaced, the Water Fund will see an increase in revenue of at least 3% due to more accurate readings.

## Residential Water Utility Rates as of October 2, 2103

A minimum water service charge of \$23.32 per monthly billing period shall be assessed to all residential customers who have their premises connected to the City water system at any time during the monthly billing period. In addition to the minimum water service charge, the following charges for any metered volume of water passing from the City water system to any service connection shall be billed to the person, firm or organization whose premises are serviced by the connection.

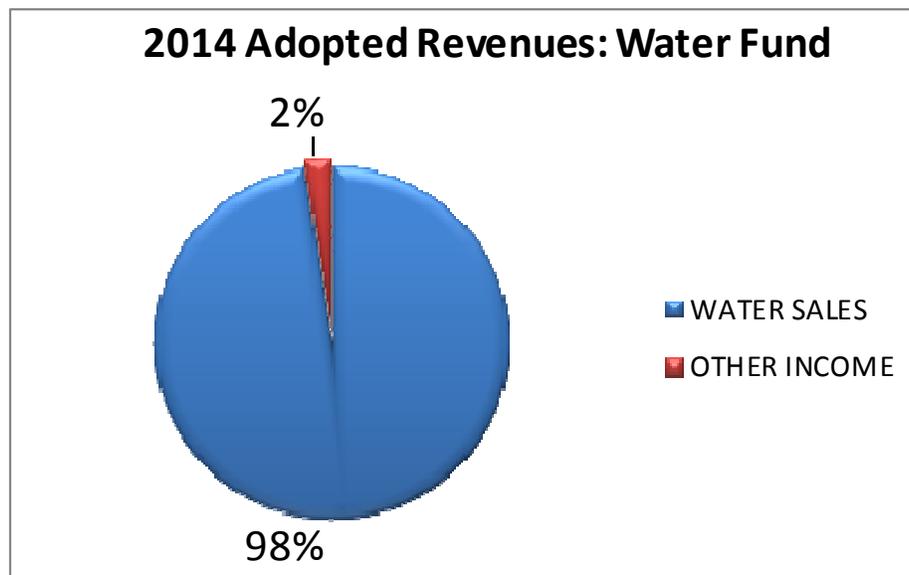
<u>Gallons</u>	<u>Rate</u>
Minimum	\$23.32
0-2,999	Additional \$2.86 per 1,000 gallons
3,000-5,999	Additional \$3.92 per 1,000 gallons
6,000-11,999	Additional \$4.28 per 1,000 gallons
12,000-16,999	Additional \$4.40 per 1,000 gallons
17,000-24,999	Additional \$4.50 per 1,000 gallons
25,000 and over	Additional \$4.55 per 1,000 gallons





# Line Item Budget: Water Fund Revenues

WATER FUND REVENUES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2014 ADOPTED
<b>BEGINNING FUND BALANCE</b>	<b>85,613</b>	<b>112,575</b>	<b>169,170</b>	<b>356,834</b>	<b>315,490</b>
CONNECTION FEES	8,900	9,050	10,000	9,000	10,000
FIRE STANDBY	7,860	7,980	7,860	7,000	7,000
LATE FEES/SERVICE CHARGES	23,841	46,260	56,440	49,000	49,000
METER INSTALLATIONS	800	0	0	0	0
METER REPLACEMENT FEES	150	0	0	0	0
SPRINKLER TESTING/PERMITS	1,730	1,575	9,985	1,419	1,500
WATER SALES COLLECTED	1,468,675	1,628,823	1,657,876	1,600,000	1,723,880
WATER TAP FEE	17,050	2,057	32,925	0	30,000
PLANT EQUITY FEE	260	1,337	0	0	0
WATER LINE INSPECTIONS	40	206	7,200	0	0
TRASH ADMINISTRATIVE FEE	6,815	7,110	23,757	28,000	45,000
<b>WATER UTILITY INCOME</b>	<b>1,536,121</b>	<b>1,704,397</b>	<b>1,806,043</b>	<b>1,694,419</b>	<b>1,866,380</b>
MISCELLANEOUS INCOME	42,267	10,621	535	1,000	500
MISCELLANEOUS REIMBURSEMENTS	0	0	27	0	0
<b>OTHER INCOME</b>	<b>42,267</b>	<b>10,621</b>	<b>562</b>	<b>1,000</b>	<b>500</b>
<b>WATER FUND TOTAL REVENUES</b>	<b>\$ 1,664,001</b>	<b>\$ 1,827,593</b>	<b>\$ 1,975,775</b>	<b>\$ 2,052,253</b>	<b>\$ 2,182,370</b>

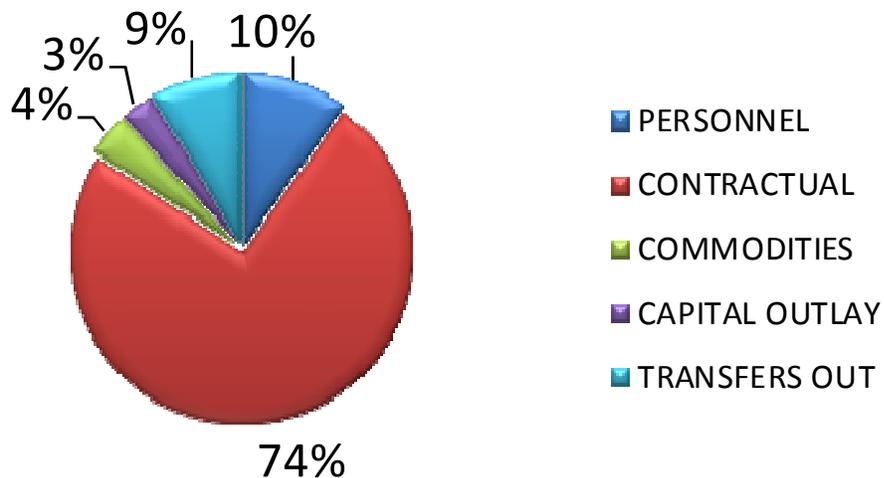


# Water Fund: Expenditures



Water fund expenditures are largely concentrated in Contractual obligations. Bel Aire purchases water from two sources: the Chisholm Creek Utility Authority (CCUA) and the City of Wichita. The greatest expense for the Water Fund is \$586,000 in CCUA debt payments and \$315,000 for operations and maintenance at CCUA. Bel Aire has a take or pay contract with the City of Wichita budgeted at \$405,000 for 2014. Capital Outlays for 2014 include \$34,128 for a maintenance contract on the older City water tower and \$26,560 for a debt payment on a loan from the Kansas Department of Health and Environment. The Transfer Out amount will be transferred to the Bond & Interest fund for the Water Fund's portion of debt service on outstanding bonds.

## 2014 Adopted Expenditures: Water Fund





# Line Item Budget: Water Fund Expenditures

WATER FUND EXPENDITURES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2014 ADOPTED
SALARIES	285,176	261,122	194,900	180,200	184,000
OVERTIME CONTINGENCY	3,952	5,387	4,524	5,000	5,000
<b>PERSONNEL TOTAL</b>	<b>289,127</b>	<b>266,509</b>	<b>199,424</b>	<b>185,200</b>	<b>189,000</b>
ACCOUNTING & AUDITING	0	0	0	0	2,500
FRANCHISE FEE TO GENERAL	54,167	45,833	0	0	50,000
COMPUTER SUPPORT SERVICES	924	1,245	681	1,000	1,000
CONTRACTUAL SERVICES	3,337	4,287	4,210	4,000	23,422
LIABILITY INSURANCE	5,217	5,207	5,905	5,500	7,000
ENGINEERING SERVICES	3,826	2,000	-14,700	4,000	2,000
MEDICAL SERVICES	16	0	73	300	300
COMMUNICATIONS SERVICES	2,485	1,951	1,422	1,750	1,750
UTILITIES	5,288	5,191	4,679	6,000	6,000
WATER PURCHASED	172,531	273,427	330,904	343,333	405,000
WATER TREATMENT OP/MAINTENANCE	247,230	296,071	289,102	315,000	315,000
WATER SERVICE CCUA-DEBT SERVICE	502,515	543,413	561,206	605,000	586,138
REFUNDS	4	0	246	0	0
RECONCILING EXPENSE	0	0	250	0	0
<b>CONTRACTUAL TOTAL</b>	<b>997,538</b>	<b>1,178,625</b>	<b>1,183,978</b>	<b>1,285,883</b>	<b>1,400,110</b>
AGRICULTURAL/HORTICULT SUPPLY	123	395	658	500	500
CHEMICALS	209	12	12	200	200
PROFESSIONAL DUES/MEMBER	1,898	2,025	473	3,000	3,000
COMMUNITY RELATIONS/EVENTS	121	200	350	500	500
OFFICE SUPPLIES	1,318	1,217	1,547	2,250	2,000
OFFICE EQUIPMENT/FURNISHINGS	347	6,068	0	1,250	1,000
POSTAGE	4,685	6,858	6,889	7,500	7,500
PUBLICATIONS	1,658	1,318	908	500	1,000
CLEANING SUPPLIES	470	572	308	500	500
SAFETY EQUIPMENT & SUPPLIES	463	449	902	1,000	1,000
UNIFORMS/CLOTHING	543	702	557	1,200	1,000
TRAINING & CONFERENCES	752	270	559	1,600	1,600
MINOR EQUIPMENT: TOOLS,ELECT	2,071	709	1,128	2,500	2,500
VEHICLE/EQUIP REPAIRS & MAINTENANCE	6,585	5,021	4,954	4,500	6,000
PETROLEUM PRODUCTS	7,838	7,002	6,685	11,000	11,000
CONSTRUCTION MATERIAL/SUPPLY	572	883	913	800	1,000
RADIO & COMMUNICATION EQUIPMENT	6,685	0	27	300	300
WELLFIELD OPERATIONS	0	170	6,186	5,000	7,500
WATER SYSTEM MAINT/REPAIR	25,258	31,321	19,816	30,000	30,000
<b>COMMODITIES TOTAL</b>	<b>61,595</b>	<b>65,193</b>	<b>52,872</b>	<b>74,100</b>	<b>78,100</b>
BUILDINGS/FIXED EQUIPMENT	17,715	4,539	0,	0	0
WATER SYSTEM IMPROVEMENTS	44,823	34,128	25,596	34,128	34,128
DEBT SERVICE PRINCIPAL	41,000	0	0	0	17,283
DEBT SERVICE INTEREST	32,564	0	0	0	9,277
<b>CAPITAL OUTLAY TOTAL</b>	<b>136,102</b>	<b>38,666</b>	<b>25,596</b>	<b>34,128</b>	<b>60,688</b>
TRANSFER TO BOND/INTEREST	106,364	120,000	157,071	157,452	158,984
<b>TRANSFERS OUT TOTAL</b>	<b>106,364</b>	<b>120,000</b>	<b>157,071</b>	<b>157,452</b>	<b>158,984</b>
<b>WATER UTILITY TOTAL EXPENDITURES</b>	<b>\$ 1,590,727</b>	<b>\$ 1,668,994</b>	<b>\$ 1,618,941</b>	<b>\$ 1,736,763</b>	<b>\$ 1,886,882</b>



# Waste Water Fund: Revenues



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

Revenue in the Waste Water Fund is driven by sewer charges to Bel Aire utility customers. Sewer charges account for 94 percent of the total annual revenue in the Waste Water Fund. Charges of \$1,457,775 are budgeted in 2014, based on historical sales data. As the City grows and more customers utilize the City's waste water system, revenues will increase and alleviate the burden on the fund balance. The projected 2013 beginning fund balance of \$292,983 will be reduced to \$193,316 at the end of the year if all budgeted expenditures are made.

## Residential Sanitary Sewer Utility Rates

A minimum sanitary sewer service charge of \$26.25 per monthly billing period shall be assessed to all residential customers who have their premises connected to the City sanitary sewer system at any time during the monthly billing period. In addition to the minimum sanitary sewer service charge, additional charges for sanitary sewer collection and treatment, based on metered volume of water from the City water system, shall be billed to the person, firm or organization whose premises are serviced by the connection at the rate of \$4.74 per 1,000 gallons. Rates are scheduled to increase by 5% on January 1, 2014 in accordance with City Ordinance.

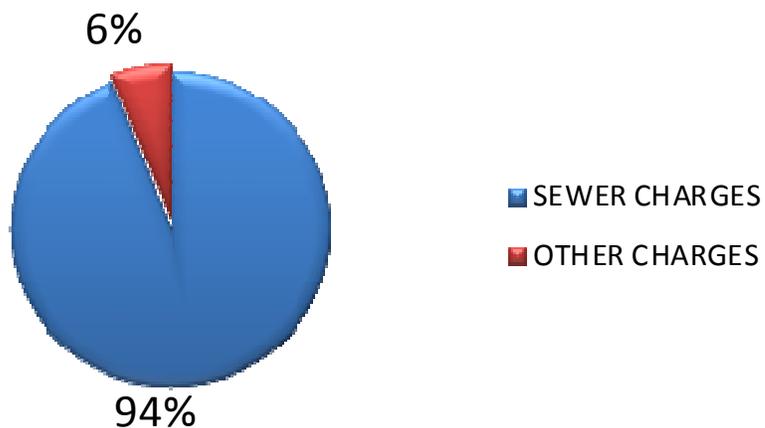




# Line Item Budget: Waste Water Fund Revenues

WASTE WATER FUND REVENUES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2014 ADOPTED
<b>BEGINNING FUND BALANCE</b>	<b>295,559</b>	<b>286,356</b>	<b>349,252</b>	<b>240,643</b>	<b>292,983</b>
LATE FEES/SERVICE CHARGES	18,681	20,233	20,063	18,000	21,000
TRASH ADMINISTRATIVE FEE	6,815	7,110	1,818	0	0
SEWER CHARGES COLLECTED	1,360,783	1,362,629	1,344,304	1,400,800	1,457,775
SEWER TAP FEE	16,650	2,057	32,925	4,000	70,000
SEWER LINE INSPECTIONS	0	206	10,800	500	0
PLANT EQUITY FEE	0	1,337	4,000	1,500	0
<b>WASTE WATER UTILITY INCOME</b>	<b>1,402,929</b>	<b>1,393,572</b>	<b>1,409,910</b>	<b>1,424,800</b>	<b>1,548,775</b>
<b>WASTE WATER TOTAL REVENUES</b>	<b>\$ 1,698,488</b>	<b>\$ 1,679,928</b>	<b>\$ 1,751,552</b>	<b>\$ 1,665,443</b>	<b>\$ 1,841,758</b>

**2014 Adopted Revenues: Waste Water Fund**

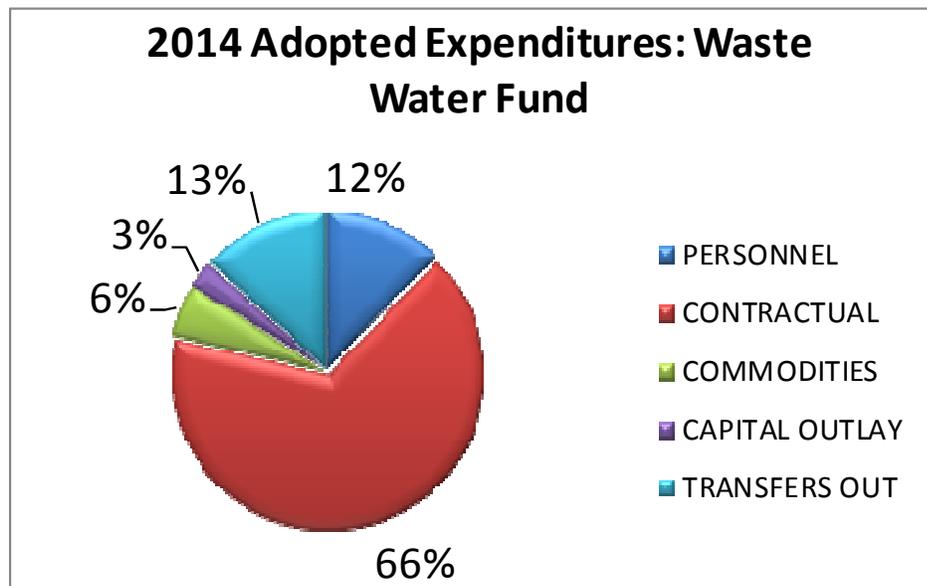




## Waste Water Fund: Expenditures



Waste Water Fund expenditures are largely concentrated in Contractual obligations. The greatest expense for the Waste Water Fund is \$664,000 in CCUA debt payments and \$360,000 for treatment and maintenance at CCUA. The Capital Outlay amount includes \$30,000 for Sewer system improvements and \$16,509 for a debt payment on a loan from the Kansas Department of Health and Environment. The Transfer Out amount will be transferred to the Bond & Interest fund for the Waste Water Fund's portion of debt service on outstanding bonds.





## Line Item Budget: Waste Water Fund Expenditures

WASTE WATER FUND EXPENDITURES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2014 ADOPTED
SALARIES	171,998	182,278	179,470	196,000	200,000
OVERTIME CONTINGENCY	760	489	358	2,000	1,000
<b>PERSONNEL TOTAL</b>	<b>172,758</b>	<b>182,767</b>	<b>179,828</b>	<b>198,000</b>	<b>201,000</b>
ACCOUNTING & AUDITING	0	0	0	0	2,500
FRANCHISE FEE TO GENERAL	54,167	45,833	8,333	0	50,000
COMPUTER SUPPORT SERVICES	470	1,245	638	1,000	1,000
CONTRACTUAL SERVICES	1,031	3,009	474	3,000	2,250
LIABILITY INSURANCE	4,437	4,965	5,599	5,200	5,200
ENGINEERING SERVICES	730	1,750	(10,737)	3,500	3,500
MEDICAL SERVICES	0	0	20	100	100
COMMUNICATIONS SERVICES	2,703	1,951	1,421	1,750	1,750
UTILITIES	3,815	3,889	3,679	4,500	4,500
SEWER TREATMENT OP/MAINTENANCE	315,307	264,588	278,567	320,000	320,000
SEWER DEBT SERVICE - CCUA	530,211	543,413	561,206	713,000	713,000
RECONCILING EXPENSE	0	0	50	0	0
<b>CONTRACTUAL TOTAL</b>	<b>912,871</b>	<b>870,645</b>	<b>849,251</b>	<b>1,052,050</b>	<b>1,094,850</b>
AGRICULTURAL/HORTICULT SUPPLY	210	0	0	300	300
CHEMICALS	85	0	0	300	300
PROFESSIONAL DUES/MEMBERSHIPS	398	450	473	100	500
COMMUNITY RELATIONS/EVENTS	0	0	0	200	0
OFFICE SUPPLIES	1,220	796	1,135	2,250	1,200
OFFICE EQUIPMENT/FURNISHINGS	-116	3,606	1,627	500	1,500
POSTAGE	4,475	6,468	6,467	7,500	7,500
PUBLICATIONS	1,255	1,040	884	300	1,000
CLEANING SUPPLIES	261	419	258	200	300
SAFETY EQUIPMENT & SUPPLIES	578	105	192	700	300
UNIFORMS/CLOTHING	545	645	521	1,000	800
TRAINING & CONFERENCES	129	0	0	500	500
MINOR EQUIPMENT: TOOLS,ELECT	1,870	363	372	2,000	1,500
VEHICLE/EQUIP REPAIRS & MAINTENANCE	4,535	2,874	1,288	4,000	4,000
PETROLEUM PRODUCTS	2,565	3,256	2,609	3,500	4,500
CONSTRUCTION MATERIAL/SUPPLY	226	602	248	300	300
RADIO & COMMUNICATION. EQUIPMENT.	6,366	0	27	200	100
LIFT STATION OPERATIONS	22,780	19,431	21,932	20,000	25,000
WASTEWATER SYSTEM MAINT/REPAIR	3,126	31,118	41,056	35,000	40,000
<b>COMMODITIES TOTAL</b>	<b>50,508</b>	<b>71,173</b>	<b>79,089</b>	<b>78,850</b>	<b>89,600</b>
VEHICLE/EQUIPMENT LEASE/PURCHASE	10,658	0	0	0	0
SEWER SYSTEM IMPROVEMENTS	20,303	43,338	(4,758)	30,000	30,000
DEBT SERVICE PRINCIPAL	56,000	0	0	0	10,829
DEBT SERVICE INTEREST	44,478	0	0	0	5,680
<b>CAPITAL OUTLAY TOTAL</b>	<b>131,739</b>	<b>43,338</b>	<b>(4,758)</b>	<b>30,000</b>	<b>46,509</b>
TRANSFER TO BOND/INTEREST	145,278	161,976	214,536	214,133	216,483
<b>TRANSFERS OUT TOTAL</b>	<b>245,756</b>	<b>161,976</b>	<b>214,536</b>	<b>214,133</b>	<b>216,483</b>
<b>WASTE WATER EXPENSES TOTAL</b>	<b>\$ 1,412,854</b>	<b>\$ 1,329,900</b>	<b>\$ 1,317,946</b>	<b>\$ 1,573,033</b>	<b>\$ 1,648,442</b>





# SPECIAL FUNDS





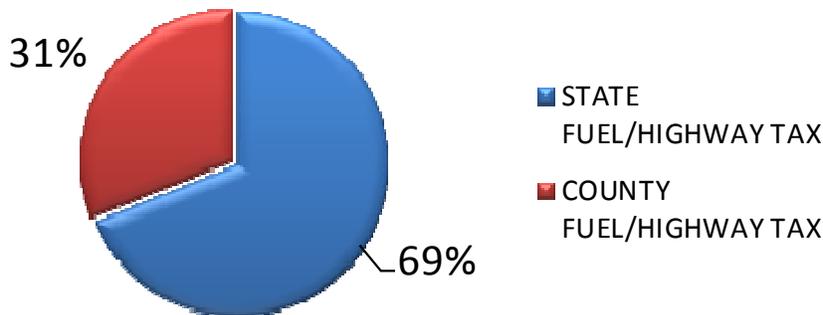
# Special Highway Fund: Revenues



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

All revenues for the Special Highway Fund come from State and County highway fuel taxes. Estimates are provided annually by the League of Kansas Municipalities. The beginning fund balance of \$149,622 is expected to decrease to \$54,354 at the end of the 2014. This is to allow for a debt service payment on a loan to finance necessary street repairs.

## 2014 Adopted Revenues: Special Highway Fund



SPECIAL HIGHWAY FUND REVENUES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2014 ADOPTED
BEGINNING FUND BALANCE	267,277	261,083	267,943	229,179	149,622
STATE FUEL/HIGHWAY TAX	183,586	177,999	175,848	176,170	177,300
COUNTY FUEL/HIGHWAY TAX	86,656	81,040	77,726	79,430	80,190
<b>TAXES TOTAL</b>	<b>270,242</b>	<b>259,038</b>	<b>253,574</b>	<b>255,600</b>	<b>257,490</b>
MISCELLANEOUS INCOME	639	0	0	0	0
MISCELLANEOUS REIMBURSEMENT	0	0	386	0	0
<b>OTHER REVENUE TOTAL</b>	<b>639</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL HIGHWAY FUND TOTAL</b>	<b>\$ 538,158</b>	<b>\$ 520,122</b>	<b>\$ 521,903</b>	<b>\$ 484,779</b>	<b>\$ 407,112</b>





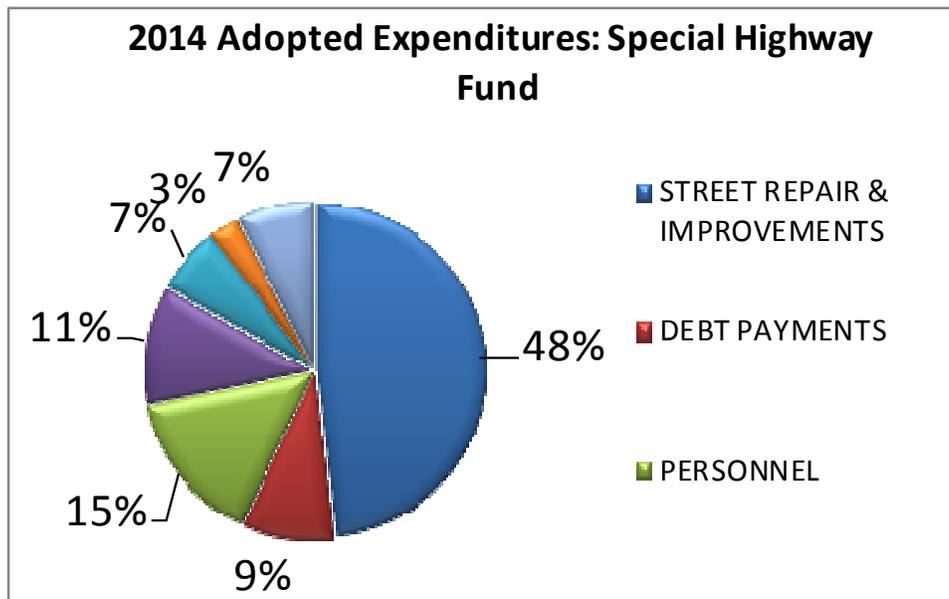
# Special Highway Fund: Expenditures



The salaries for the Public Works Director/City Engineer and five full-time staff members are divided among the Water, Waste Water and Special Highway Funds.

The Commodities category contains expenditures of \$25,000 for street repairs and \$10,000 for snow and ice removal. Capital Outlays include \$45,000 budgeted for street improvements, \$19,398 for the second of three payments on a bucket truck, and \$100,000 to allow for budget authority to make debt service payments on a loan to finance street repairs.

The Transfer Out budget is for a bond payment that the Waste Water, Water, and Special Highway funds all pay a portion of.



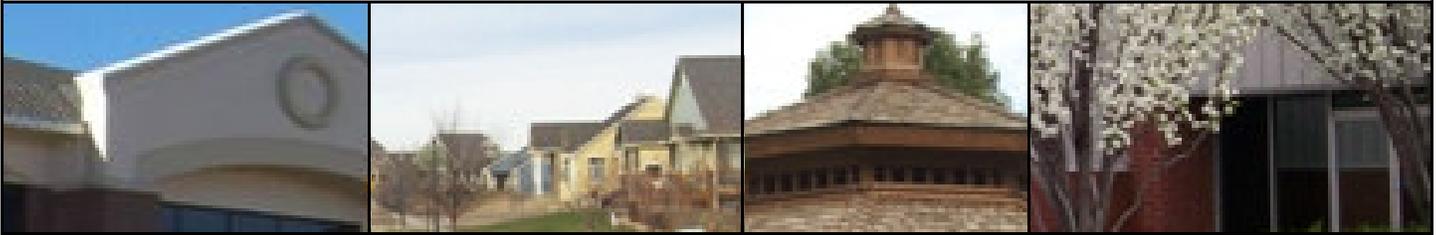


## Line Item Budget: Special Highway Fund Expenditures

SPECIAL HIGHWAY FUND EXPENDITURES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2014 ADOPTED
SALARIES	59,015	61,686	60,001	58,500	52,000
OVERTIME CONTINGENCY	0	0	3,000	3,000	500
<b>PERSONNEL TOTAL</b>	<b>59,015</b>	<b>61,686</b>	<b>60,001</b>	<b>61,500</b>	<b>52,500</b>
COMPUTER SUPPORT SERVICES	408	343	0	400	400
CONTRACTUAL SERVICES	80	81	121	500	500
LIABILITY INSURANCE	4,402	4,382	5,059	4,600	6,000
ENGINEERING SERVICES	0	1,780	-32,614	3,000	3,000
MEDICAL SERVICES	0	0	20	100	100
STREET LIGHTING	33,513	34,773	37,242	38,000	40,000
COMMUNICATIONS SERVICES	2,468	1,748	1,421	1,750	1,500
UTILITIES	3,062	2,891	3,170	3,100	3,500
<b>CONTRACTUAL TOTAL</b>	<b>43,933</b>	<b>45,999</b>	<b>14,419</b>	<b>51,450</b>	<b>55,000</b>
AGRICULTURAL/HORTICULT SUPPLY	0	0	528	500	600
CHEMICALS	0	0	0	500	500
PROFESSIONAL DUES/MEMBERSHIPS	0	0	0	100	100
COMMUNITY RELATIONS/EVENTS	0	100	0	100	0
OFFICE SUPPLIES	116	136	168	270	200
OFFICE EQUIPMENT/FURNISHINGS	342	817	1,175	500	1,000
POSTAGE	0	0	0	100	100
PUBLICATIONS	23	0	0	50	50
CLEANING SUPPLIES	344	506	318	400	400
SAFETY EQUIPMENT & SUPPLIES	451	919	1,161	2,000	1,500
UNIFORMS/CLOTHING	543	739	521	800	750
TRAINING & CONFERENCES	114	0	0	150	150
MINOR EQUIPMENT: TOOLS,ELECT	2,013	103	692	2,000	1,500
VEHICLE/EQUIP REPAIRS & MAINTENANCE	9,295	15,837	7,968	15,000	10,000
PETROLEUM PRODUCTS	11,859	10,681	9,516	15,000	13,000
CONSTRUCTION MATERIAL/SUPPLY	770	175	721	1,000	750
SIGNS, MATERIAL/SUPPLIES	5,283	917	1,684	3,500	3,500
SNOW & ICE REMOVAL	7,427	14,098	7,659	15,000	10,000
RADIO/COMMUNICATION EQUIPMENT	0	0	27	200	200
STREET REPAIR MATERIALS	34,484	18,423	25,416	50,000	25,000
<b>COMMODITIES TOTAL</b>	<b>73,064</b>	<b>63,452</b>	<b>57,553</b>	<b>107,170</b>	<b>69,300</b>
VEHICLE/EQUIPMENT LEASE/PURCHASE	52,665	32,731	32,731	52,732	19,398
PUBLIC GROUND IMPROVEMENTS	0	0	0	25,000	0
STREET IMPROVEMENTS	35,470	39,611	60,430	75,000	45,000
DEBT SERVICE PRINCIPAL	3,000	0	0	0	80,000
DEBT SERVICE INTEREST	2,383	0	0	0	20,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>88,135</b>	<b>72,342</b>	<b>93,161</b>	<b>152,732</b>	<b>164,398</b>
TRANSFER TO BOND & INTEREST	7,783	8,700	11,493	11,441	11,560
<b>TRANSFERS OUT TOTAL</b>	<b>13,166</b>	<b>8,700</b>	<b>11,493</b>	<b>11,441</b>	<b>11,560</b>
<b>SPECIAL HIGHWAY FUND EXPENSE TOTAL</b>	<b>\$ 277,313</b>	<b>\$ 252,179</b>	<b>\$ 236,628</b>	<b>\$ 384,293</b>	<b>\$ 352,758</b>



# Employee Benefit Fund



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

The dedicated mill levy for 2013 was reduced by 2.05 mills to 8 mills. The 2014 mill levy is 7.791 mills. These reductions were achieved by switching to lower cost/higher deductible health plans.

REVENUE	2010	2011	2012	2013	2014
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
TAXES TOTAL	643,225	627,561	534,827	419,512	398,602
OTHER REVENUE TOTAL	0	0	102	0	0
BEGINNING FUND BALANCE	106,800	233,089	322,214	65,728	405,408
<b>EMPLOYEE BENEFITS TOTAL</b>	<b>\$ 750,025</b>	<b>\$ 627,561</b>	<b>\$ 857,143</b>	<b>\$485,240</b>	<b>\$804,010</b>

The budgeted beginning fund balance of \$404,408 is expected to remain about the same by the end of the year if all budgeted expenditures are made. At the time of budget adoption, the cost of 2014 health insurance premiums was not known however the adopted expenditure budget allows for a significant increase in premiums. This is anticipation of the federal health law changes that will begin in 2014 and could significantly impact the cost of insurance.

The largest expenses in this fund are for health insurance, Federal payroll taxes (FICA) and Kansas Public Employees Retirement System (KPERs) in which all eligible employees are enrolled. For 2014, the City is required to contribute 8.84 percent of an eligible employee's wages to KPERs (up from 7.94% in 2013). Employees are required to invest between 5-6 percent of their total salary each year, depending on their plan.

EXPENDITURE	2010	2011	2012	2013	2014
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
PERSONNEL TOTAL	528,454	533,439	386,009	424,850	709,010
TRANSFER/RESERVE TOTAL	0	0	0	60,000	95,000
<b>TOTAL EMP BENEFIT EXPENSES</b>	<b>\$ 528,454</b>	<b>\$ 533,439</b>	<b>\$ 386,009</b>	<b>\$ 485,240</b>	<b>\$ 804,010</b>





# Line Item Budget: Employee Benefit Fund

EMPLOYEE BENEFIT FUND	2010	2011	2012	2013	2014
REVENUE	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
<b>BEGINNING FUND BALANCE</b>	<b>106,800</b>	<b>233,089</b>	<b>322,214</b>	<b>65,728</b>	<b>405,408</b>
AD VALOREM TAX	550,717	525,114	444,410	352,647	344,587
DELINQUENT TAX	3,927	5,763	6,053	4,400	4,100
MOTOR VEHICLE TAXES	87,705	95,922	83,512	61,823	49,425
RV TAX	598	547	489	388	314
16/20 TAX	278	215	365	254	176
<b>TAXES TOTAL</b>	<b>643,225</b>	<b>627,561</b>	<b>534,827</b>	<b>419,512</b>	<b>398,602</b>
INTEREST	0	0	66	0	0
MISC. INCOME	0	0	36	0	0
<b>OTHER REVENUE TOTAL</b>	<b>0</b>	<b>0</b>	<b>102</b>	<b>0</b>	<b>0</b>
<b>EMPLOYEE BENEFITS TOTAL</b>	<b>\$ 750,025</b>	<b>\$ 627,561</b>	<b>\$ 857,143</b>	<b>\$ 485,240</b>	<b>\$ 804,010</b>

EMPLOYEE BENEFIT FUND	2010	2011	2012	2013	2014
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
FICA EXPENSE	113,563	114,537	94,581	100,000	110,000
KPERS EXPENSE	88,606	93,255	82,273	87,000	120,000
DEATH/DISABILITY EXPENSE	11,113	10,635	8,608	11,000	13,000
457 EXPENSE	5,209	5,209	5,209	5,210	7,000
HEALTH EXPENSE	290,158	233,077	149,679	141,840	400,000
PRESCRIPTION EXPENSE	0	0	3,495	12,000	0
VISION EXPENSE	0	0	100	6,500	0
DENTAL EXPENSE	0	0	4,729	11,500	0
LIFE EXPENSE	0	0	2,952	2,300	3,610
WORKMANS COMP EXPENSE	1,263	53,695	19,584	25,000	30,000
UNEMPLOYMENT EXPENSE	18,152	22,639	14,409	22,500	25,000
ACH TRANSFER FEES	390	390	390	390	400
<b>PERSONNEL TOTAL</b>	<b>528,064</b>	<b>533,049</b>	<b>386,009</b>	<b>424,850</b>	<b>709,010</b>
OPERATING RESERVE	0	0	0	60,000	95,000
<b>TRANSFER/RESERVE TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>95,000</b>
<b>TOTAL EMP BENEFIT EXPENSES</b>	<b>\$ 528,454</b>	<b>\$ 533,439</b>	<b>\$ 386,009</b>	<b>\$ 485,240</b>	<b>\$ 804,010</b>





# Bond and Interest Fund



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

Revenue projections are based on figures provided by the County Clerk on an annual basis. The beginning fund balance of \$384,816 is expected to decrease to \$255,490 by the end of 2014.

REVENUE	2010	2011	2012	2013	2014
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SPECIAL ASSESSMENTS	1,334,154	1,212,677	1,317,398	1,599,855	1,388,446
OTHER REVENUES TOTAL	0	0	201	0	0
TRANSFERS IN TOTAL	259,425	342,229	1,012,021	741,363	782,228
BEGINNING FUND BALANCE	32,975	69,674	6,133	6,336	384,816
<b>BOND &amp; INTEREST TOTAL</b>	<b>\$ 1,626,554</b>	<b>\$ 1,624,580</b>	<b>\$ 2,020,499</b>	<b>\$ 2,347,554</b>	<b>\$ 2,555,490</b>

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

EXPENDITURES	2010	2011	2012	2013	2014
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
DEBT SERVICE PRINCIPAL	975,000	1,055,000	1,285,000	1,525,000	1,500,000
DEBT SERVICE INTEREST/FEES	573,430	563,446	681,850	800,304	800,000
<b>BOND &amp; INTEREST TOTAL</b>	<b>\$ 1,548,430</b>	<b>\$ 1,618,447</b>	<b>\$ 1,966,850</b>	<b>\$ 2,325,304</b>	<b>\$ 2,300,000</b>





## Line Item Budget: Bond & Interest Fund

BOND & INTEREST FUND	2010	2011	2012	2013	2014
REVENUE	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
<b>BEGINNING FUND BALANCE</b>	<b>32,975</b>	<b>69,674</b>	<b>6,133</b>	<b>6,336</b>	<b>384,816</b>
SPECIAL ASSESSMENTS	1,334,154	1,212,677	1,361,681	1,599,855	1,388,446
<b>TAXES TOTAL</b>	<b>1,334,154</b>	<b>1,212,677</b>	<b>1,361,681</b>	<b>1,599,855</b>	<b>1,388,446</b>
TRANSFER FROM GENERAL	0	51,553	189,070	358,337	395,201
TRANSFER FROM STREETS	2,383	8,700	11,493	11,441	11,560
TRANSFER FROM WATER	32,564	120,000	157,071	157,452	158,984
TRANSFER FROM SEWER	44,478	161,976	214,536	214,133	216,483
<b>TRANSFERS IN TOTAL</b>	<b>259,425</b>	<b>342,229</b>	<b>572,170</b>	<b>741,363</b>	<b>782,228</b>
<b>BOND &amp; INTEREST TOTAL</b>	<b>\$ 1,626,554</b>	<b>\$ 1,624,580</b>	<b>\$ 1,939,984</b>	<b>\$ 2,347,554</b>	<b>\$ 2,555,490</b>

BOND & INTEREST FUND	2010	2011	2012	2013	2013
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED	ADOPTED
DEBT SERVICE PRINCIPAL	975,000	1,055,000	1,290,000	1,525,000	1,500,000
DEBT SERVICE INTEREST	573,430	563,446	695,648	800,304	800,000
DEBT SERVICE FISCAL FEES	8,452	1	0	0	0
<b>BOND &amp; INTEREST TOTAL</b>	<b>\$ 1,556,882</b>	<b>\$ 1,618,447</b>	<b>\$ 1,985,648</b>	<b>\$ 2,325,304</b>	<b>\$ 2,300,000</b>



# Non-Budgeted Fund: Capital Improvement



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

Since 2010, budget restraints have precluded transfers to the Capital Improvement Reserve Fund. For 2014, \$150,000 is budgeted to be transferred from the General Fund (Non-Departmental) to the Capital Improvement Reserve Fund.

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

The Capital Improvement Reserve Fund is utilized to pay for sidewalk improvements in certain developments. Builders for these developments pay a separate sidewalk fee that is receipted into the Capital Improvement Reserve Fund. Once enough lots are sold to proceed with sidewalk construction, the total cost is then paid for out of this fund as well.

In 2012, \$32,000 was spent from the Capital Improvement Reserve Fund to help construct a walking trail that connected the new USD 259 elementary school with the Central Park area. The trail was the result of a partnership between the City of Bel Aire, USD 259, and the Sunflower Foundation. Close to \$30,000 was also spent out of the Capital Improvement Fund in 2012 to cover the repair of one of the City's wells.

A preliminary City-wide Capital Improvement Plan (CIP) was developed in 2012, and a few lower-cost items were added to the 2013 and 2014 operating budgets for various departments and funds. The Capital Improvement Reserve Fund will be more routinely utilized in future years now that budgeted transfers have begun again and will allow the fund balance to grow.

Capital Improvement Reserve	Projected Cash Balance	Budgeted 2014	Anticipated 2014	Projected Cash Balance
	January 1, 2014	Revenues	Expenditures	December 31, 2014
	\$ 219,000	\$ 150,000	\$ 100,000	\$ 269,000

# Non-Budgeted Fund: Equipment Reserve



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

For 2014, \$100,000 is budgeted as a transfer from the General Fund to the Equipment Reserve Fund. This is the first budget year since 2010 that a transfer to Equipment Reserve has been budgeted. The budgets for 2011-2013 were very tight budget years where no funds were available to make the necessary transfers.

In May of 2013 a serious hail storm damaged most of the City’s fleet vehicles, including most police vehicles. The insurance proceeds to repair/replace these vehicles, totaling around \$55,000 was deposited into the Equipment Reserve Fund. One Tahoe belonging to the Police Department was repaired for \$7,333. An older model Crown Victoria that was driven by the Administration Department was considered totaled by the insurance company. \$9,000 of the insurance proceeds was spent to purchase a newer model Dodge Caravan. Another police vehicle was declared to be a total loss. The City entered into a lease purchase agreement for two new Tahoes and paid the first \$15,000 lease payment out of the Equipment Reserve Fund. Future payments (two more years) will be paid for out of the General Fund.

In October of 2013, a used dump truck was purchased out of the Equipment Reserve Fund. This truck will be used mostly for Street repair and snow removal.

The Equipment Reserve Fund will begin 2014 with a balance of \$25,000. The budgeted transfer of \$100,000 from the General Fund will increase this balance to \$125,000. It is anticipated that around \$50,000 will be spent in 2014 to replace some of the City’s older vehicles and equipment that are becoming too costly to repair. The anticipated 2014 ending cash balance for the Equipment Reserve Fund is \$75,000.

Equipment Reserve	Projected Cash Balance	Budgeted 2014	Anticipated 2014	Projected Cash Balance
	January 1, 2014	Revenues	Expenditures	December 31, 2014
	\$ 25,000	\$ 100,000	\$ 50,000	\$ 75,000

# Non-Budgeted Fund: Capital Projects



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

For 2014, the following projects will be active:

## 2011C Temporary Note

### Rock Spring Phase 1:

Sewer Improvements	\$247,000
Water Improvements	\$126,000
Sidewalk Improvements	\$28,000
Paving Improvements	\$398,000
Storm Water Improvements	\$422,000

## 2013C Temporary Note

### Rock Spring Phase 2:

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

## 2013A&B Temporary Notes

### Sunflower Commerce Park Phase 1:

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

## 2013E Temporary Note

### Courtyards at Elk Creek Phase 1:

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

### Rock Spring Phase 3:

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

### Tierra Verde Phase 2:

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

### Wolff Edition:

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

### Lycee Heights:

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

Once the projects are complete 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 lifespan of the assets.

# Non-Budgeted Fund: Trustee Fund



The Trustee Fund includes all outstanding Public Building Commission debt issuances. This fund will receive the budgeted transfers from the General Fund to cover the 2014 debt payments, which will also be paid directly from this fund.

The Trustee Fund is comprised of four separate Public Building Commission debt issuances for specific projects.

The 2003B Revenue Bond was used to fund the construction of the Central Park Pool. The principal amount was \$790,000. Debt payments continue through 2036 and are paid from transfers out of the General Fund, Non-Departmental Department. For 2014, pool debt service payments total \$55,965.

The 2004A Revenue Bond was used to fund the construction of an Effluent water line to serve a nearby golf course. The principal amount was \$585,000. Debt payments continue through 2034 and are paid solely from fees charged to the golf course for the water they receive. Debt service payments for the Effluent line total \$43,865 for 2014.

The 2006 Refunding Bond was used to refinance the 2003 Revenue Bond that was used to construct City Hall. The principal amount was \$3.46 million and debt payments continue through 2036. Debt service payments are paid from transfers out of the General Fund, Non-Departmental Department. For 2014, City Hall debt service payments total \$220,731.

The largest debt issuance within the Trustee Fund is the 2010A Public Building Commission Bond that was used to refinance the industrial land that the City owns. The principal amount of this issuance was \$19,315,000. Debt service payments continue through 2036. Interest payments for 2014 total \$1,255,952 and are paid through a transfer from the General Fund, Land Department.

The budgeted transfer amount from the General Fund includes almost \$1,000,000 to be used for principal prepayment; this provides the City with the budget authority to make a principal prepayment on the 2010A debt issuance if land sale revenues exceed budgeted expectations.

Trustee Fund	Projected Cash Balance	Budgeted 2014	Anticipated 2014	Projected Cash Balance
(Public Building Commission)	January 1, 2014	Revenues	Expenditures	December 31, 2014
	\$ 66,000	\$ 2,600,000	\$ 2,600,000	\$ 66,000





# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Commodities:** Tangible goods and supplies.

**Contractual Services:** Costs of services.

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

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

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

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

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

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

**FTE (Full Time Equivalents):** Staffing levels are measured in FTE's to give a consistent comparison from year to year.

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



# Glossary

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

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

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

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

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

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

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

**Investment Income:** Interest earned on public funds. Investments can only be made in accordance with state law.

**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. One mill equals \$1 of tax per \$1,000 of assessed value

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

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

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

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

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

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

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

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

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

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

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



# APPENDIX A:

## State Budget Forms







# Appendix A: State Budget Forms: Computation Page

State of Kansas  
City

City of Bel Aire

2014

## Computation to Determine Limit for 2014

	<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2013 Budget	+ \$ <u>2,032,827</u>
2. Debt Service Levy in 2013 Budget	- \$ <u>0</u>
3. <b>Tax Levy Excluding Debt Service</b>	<u>\$ 2,032,827</u>
<b>2013 Valuation Information for Valuation Adjustments:</b>	
4. <b>New Improvements for 2013 :</b>	+ <u>293,082</u>
5. <b>Increase in Personal Property for 2013 :</b>	
5a. Personal Property 2013	+ <u>333,197</u>
5b. Personal Property 2012	- <u>354,486</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. <b>Valuation of annexed territory for 2013 :</b>	
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. <b>Valuation of Property that has Changed in Use during 2013 :</b>	+ <u>125,319</u>
8. <b>Total Valuation Adjustment (Sum of 4, 5c, 6d &amp; 7)</b>	<u>418,401</u>
9. Total Estimated Valuation July 1, 2013	<u>44,229,208</u>
10. <b>Total Valuation less Valuation Adjustment (9 minus 8)</b>	<u>43,810,807</u>
11. Factor for Increase (8 divided by 10)	<u>0.00955</u>
12. Amount of Increase (11 times 3)	+ \$ <u>19,414</u>
13. <b>Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)</b>	<u>\$ 2,052,241</u>
14. <b>Debt Service Levy in this 2014 Budget</b>	<u>0</u>
15. <b>Maximum levy, including debt service, without an Ordinance (13 plus 14)</b>	<u>2,052,241</u>



# Appendix A: State Budget Forms: Vehicle Tax

State of Kansas  
City

City of Bel Air

2014

## Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2013	Budget Tax Levy Amount for 2012	Allocation for Proposed Year 2014		
		MVT	RVT	16/20M Veh
General	1,680,180	235,482	1,498	836
Debt Service				
Library				
Employee Benefits	352,647	49,425	314	176
<b>TOTAL</b>	<b>2,032,827</b>	<b>284,907</b>	<b>1,812</b>	<b>1,012</b>

County Treas Motor Vehicle Estimate	<u>284,907</u>		
County Treasurers Recreational Vehicle Estimate		<u>1,812</u>	
County Treasurers 16/20M Vehicle Estimate			<u>1,012</u>
 Motor Vehicle Factor	 <u>0.14015</u>		
Recreational Vehicle Factor		<u>0.00089</u>	
16/20 Vehicle Factor			<u>0.00050</u>





# Appendix A: State Budget Forms: Transfers

State of Kansas  
City

City of Bel Aire

2014

## Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2012	Current Amount for 2013	Proposed Amount for 2014	Transfers Authorized by Statute
General	Bond & Interest	189,070	358,337	395,201	12-1, 118
General	Trustee Fund (PBC)	1,259,185	1,936,656	2,574,147	12-1, 118
General	Capital Improvement	-	-	150,000	12-1, 118
General	Equipment Reserve	-	-	100,000	12-1, 117
Water	Bond & Interest	157,071	157,452	158,984	12-825d
Waste Water	Bond & Interest	214,536	214,133	216,483	12-825d
Special Highway	Bond & Interest	11,493	11,441	11,560	12-803A
<b>Totals</b>		<b>1,831,355</b>	<b>2,678,019</b>	<b>3,606,375</b>	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		<b>1,831,355</b>	<b>2,678,019</b>	<b>3,606,375</b>	





# Appendix A: State Budget Forms: Indebtedness

State of Kansas  
City

City of Bel Aire

2014

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2013	Date Due		Amount Due 2013		Amount Due 2014	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
W.A./S.W./PAVING - REF	10/15/2003	11/1/2019	2.0-5.0	1,710,000	255,000	5/1 - 11/1	11/1	11,525	50,000	9,025	0
W.A./S.W./PAVING - REF	10/15/2004	11/1/2014	3.0-3.5	3,930,000	650,000	5/1 - 11/1	11/1	22,376	375,000	9,626	275,000
W.A./S.W./PAVING - REF	2/15/2007	11/1/2027	4.125-4.25	4,595,000	3,880,000	5/1 - 11/1	11/1	165,232	190,000	157,158	200,000
W.A./S.W./PAVING - REF	2/15/2007	11/1/2027	4.25-4.5	1,290,000	995,000	5/1 - 11/1	11/1	42,988	125,000	37,676	120,000
W.A./S.W./PAVING	8/1/2007	11/1/2022	4.5-5.0	3,555,000	3,030,000	5/1 - 11/1	11/1	136,350	245,000	125,326	260,000
W.A./S.W./PAVING	8/1/2007	11/1/2022	4.125-4.6	625,000	510,000	5/1 - 11/1	11/1	22,876	90,000	18,938	90,000
W.A./S.W./PAVING	1/15/2009	11/1/2029	6.125-6.15	2,200,000	1,955,000	5/1 - 11/1	11/1	120,088	70,000	115,801	75,000
W.A./S.W./PAVING	1/14/2011	10/1/2031	3.5-4.5	2,885,000	2,735,000	4/1 - 10/1	10/1	106,000	110,000	102,150	150,000
W.A./S.W./PAVING	1/18/2011	10/1/2013	2.00	80,000	40,000	4/1 - 10/1	10/1	800	40,000	0	0
W.A./S.W./PAVING	5/31/2012	10/1/2023	2.0-3.25	5,215,000	5,215,000	4/1 - 10/1	10/1	169,798	60,000	122,040	220,000
W.A./S.W./PAVING - REF	5/31/2012	10/1/2013	1.00	170,000	170,000	4/1 - 10/1	10/1	2,271	170,000	0	0
<b>Total G.O. Bonds</b>					<b>19,435,000</b>			<b>800,304</b>	<b>1,525,000</b>	<b>697,740</b>	<b>1,390,000</b>
<b>Revenue Bonds:</b>											
PBC Rev Bond 2003A	9/1/2003	2/1/2013	4.5-5.1	3,545,000	130,000	2/1 - 8/1	2/1	1,463	65,000	0	0
PBC Rev Bond 2003B	9/1/2003	2/1/2036	3.5-6.6	790,000	740,000	2/1 - 8/1	2/1	46,515	10,000	45,965	10,000
PBC Rev Bond 2004A	3/1/2004	2/1/2034	3.125-5.5	585,000	505,000	2/1 - 8/1	2/1	34,706	20,000	23,857	20,000
PBC Rev Bond REF 2006	12/1/2006	2/1/2036	3.75-4.25	3,460,000	3,370,000	2/1 - 8/1	2/1	137,606	15,000	135,731	85,000
PBC Rev Bond REF 2010	4/15/2010	5/1/2035	6.03-6.824	19,315,000	19,315,000	5/1 - 11/1	5/1	1,259,572	0	1,255,952	0
<b>Total Revenue Bonds</b>					<b>24,060,000</b>			<b>1,479,862</b>	<b>110,000</b>	<b>1,461,505</b>	<b>115,000</b>
<b>Other:</b>											
TEMP NOTE 2009A	5/1/2009	5/1/2013	3.00	955,000	540,000	5/1 - 11/1	5/1	14,325	540,000	0	0
TEMP NOTE 2009B	10/15/2009	10/1/2013	3.00	6,410,000	4,780,000	4/1 - 10/1	10/1	192,300	6,410,000	0	0
TEMP NOTE 2010B	10/1/2010	10/1/2013	1.00	1,170,000	1,170,000	4/1 - 10/1	10/1	11,700	1,170,000	0	0
TEMP NOTE 2011C	8/15/2011	8/1/2014	0.85	1,380,000	1,380,000	2/1 - 8/1	8/1	11,730	0	11,730	1,380,000
TEMP NOTE 2013A	2/1/2013	12/1/2015	0.53	3,180,000	0	6/1 - 12/1	12/1	0	0	14,310	0
TEMP NOTE 2013B	2/1/2013	12/1/2015	1.53	400,000	0	6/1 - 12/1	12/1	0	0	5,000	0
TEMP NOTE 2013C	4/1/2013	4/1/2016	0.50	460,000	0	4/1 - 10/1	4/1	0	0	3,220	0
<b>Total Other</b>					<b>7,870,000</b>			<b>230,055</b>	<b>8,120,000</b>	<b>34,260</b>	<b>1,380,000</b>
<b>Total Indebtedness</b>					<b>51,365,000</b>			<b>2,510,221</b>	<b>9,755,000</b>	<b>2,193,505</b>	<b>2,885,000</b>







# Appendix A: State Budget Forms: General Fund Detail

City of Bel Air

2014

**OPTIONAL DETAIL PAGE FOR ANY FUND**

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
<b>Expenditures:</b>			
<b>Administration</b>			
Salaries	119,971	126,000	138,000
Contractual	27,274	30,000	29,200
Commodities	19,237	20,950	19,150
Capital Outlay	0	0	
<b>Total</b>	<b>166,482</b>	<b>176,950</b>	<b>186,350</b>
<b>Planning and Zoning</b>			
Salaries	43,112	44,600	61,200
Contractual	15,025	25,150	13,250
Commodities	4,635	7,580	7,850
Capital Outlay	0	4,000	
<b>Total</b>	<b>62,772</b>	<b>81,330</b>	<b>82,300</b>
<b>Municipal Court</b>			
Salaries	51,195	52,500	55,700
Contractual	35,568	60,300	50,400
Commodities	1,971	3,300	3,400
Capital Outlay	0	0	0
<b>Total</b>	<b>88,734</b>	<b>116,100</b>	<b>109,500</b>
<b>Parks and Grounds</b>			
Salaries	88,571	87,700	85,500
Contractual	32,091	39,200	45,700
Commodities	24,209	35,550	36,200
Capital Outlay	2,133	7,000	25,000
<b>Total</b>	<b>147,004</b>	<b>169,450</b>	<b>192,400</b>
<b>Police</b>			
Salaries	380,284	397,000	401,000
Contractual	36,018	36,750	41,000
Commodities	78,768	73,900	84,000
Capital Outlay	14,018	12,169	27,169
<b>Total</b>	<b>509,088</b>	<b>519,819</b>	<b>553,169</b>
<b>Recreation</b>			
Salaries	105,647	133,200	130,000
Contractual	35,168	36,900	40,850
Commodities	20,533	33,000	38,250
Capital Outlay	4,161	6,000	0
<b>Total</b>	<b>165,509</b>	<b>209,100</b>	<b>209,100</b>
<b>Senior Center</b>			
Salaries	16,524	16,500	16,500
Contractual	5,231	6,600	6,600
Commodities	9,751	3,100	3,100
Capital Outlay	0	0	0
<b>Total</b>	<b>31,506</b>	<b>26,200</b>	<b>26,200</b>
<b>Mayor and Council</b>			
Salaries	7,020	10,200	12,000
Contractual	686	1,150	700
Commodities	8,218	10,250	12,950
Capital Outlay	0	0	0
<b>Total</b>	<b>15,924</b>	<b>21,600</b>	<b>25,650</b>
<b>Page Total</b>	<b>1,187,019</b>	<b>1,320,549</b>	<b>1,384,669</b>





# Appendix A: State Budget Forms: General Fund Detail

City of Bel Air

2014

**OPTIONAL DETAIL PAGE FOR ANY FUND**

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
<b>Expenditures:</b>			
<b>Non-Departmental</b>			
Salaries	0	0	25,000
Contractual	91,924	108,450	95,250
Commodities	13,361	14,300	12,550
Capital Outlay	1,242	10,000	10,000
Transfers Out	468,683	386,129	526,695
Operating Reserve	0	0	150,000
<b>Total</b>	<b>575,210</b>	<b>518,879</b>	<b>819,495</b>
<b>Central Park Pool</b>			
Salaries	18,867	22,000	22,000
Contractual	7,748	12,800	13,750
Commodities	6,301	3,800	5,800
Capital Outlay	0	0	0
<b>Total</b>	<b>32,916</b>	<b>38,600</b>	<b>41,550</b>
<b>Economic Development</b>			
Salaries	0	0	65,500
Contractual	690	11,000	21,000
Commodities	3,147	6,350	22,400
Capital Outlay		0	
<b>Total</b>	<b>3,837</b>	<b>17,350</b>	<b>108,900</b>
<b>Land Development</b>			
Salaries	0	0	0
Contractual	91,257	30,000	47,800
Commodities	549,016	578,500	603,500
Transfers Out	979,572	1,908,864	2,692,653
<b>Total</b>	<b>1,619,845</b>	<b>2,517,364</b>	<b>3,343,953</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Page Total</b>	<b>2,231,808</b>	<b>3,092,193</b>	<b>4,313,898</b>





# Appendix A: State Budget Forms: Tax Levy Funds

City of Bel Air

2014

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
<b>Employee Benefits</b>			
Unencumbered Cash Balance Jan 1	322,214	471,136	405,408
Receipts:			
Ad Valorem Tax	444,410	352,647	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	6,053	4,406	4,100
Motor Vehicle Tax	83,512	61,823	49,425
Recreational Vehicle Tax	489	388	314
16/20M Vehicle Tax	365	254	176
Interest on Idle Funds	66	0	
Miscellaneous	36	0	
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>534,931</b>	<b>419,512</b>	<b>54,015</b>
<b>Resources Available:</b>	<b>857,145</b>	<b>890,648</b>	<b>459,423</b>
Expenditures:			
Personnel	386,009	425,240	709,010
Contractual	0	0	0
Operating Reserve	0	60,000	95,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>386,009</b>	<b>485,240</b>	<b>804,010</b>
Unencumbered Cash Balance Dec 31	471,136	405,408	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	714,800	485,240	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	804,010
		Tax Required	344,587
		Delinquent Comp Rate:	0.0%
		Amount of 2013 Ad Valorem Tax	344,587

## Adopted Budget

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate:	0.0%
		Amount of 2013 Ad Valorem Tax	0





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

City of Bel Air

2014

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	267,943	285,275	149,622
Receipts:			
State of Kansas Gas Tax	175,848	171,160	177,300
County Transfers Gas	77,726	77,480	80,190
Interest on Idle Funds			
Miscellaneous	386		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>253,960</b>	<b>248,640</b>	<b>257,490</b>
<b>Resources Available:</b>	<b>521,903</b>	<b>533,915</b>	<b>407,112</b>
Expenditures:			
Personnel	60,001	61,500	52,500
Contractual	14,420	51,450	55,000
Commodities	57,553	107,170	69,300
Capital Outlay	93,161	152,732	164,398
Transfer Out	11,493	11,441	11,560
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>236,628</b>	<b>384,293</b>	<b>352,758</b>
Unencumbered Cash Balance Dec 31	285,275	149,622	54,354
2012/2013 Budget Authority Amount:	292,724	384,293	

Adopted Budget <b>Water</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	169,170	356,834	315,490
Receipts:			
Water Utility Income	1,806,043	1,694,419	1,866,380
Interest on Idle Funds	0		
Miscellaneous	562	1,000	500
Does miscellaneous exceed 10% of Total Recd			
<b>Total Receipts</b>	<b>1,806,605</b>	<b>1,695,419</b>	<b>1,866,880</b>
<b>Resources Available:</b>	<b>1,975,775</b>	<b>2,052,253</b>	<b>2,182,370</b>
Expenditures:			
Personnel	199,424	185,200	189,000
Contractual	1,183,978	1,285,883	1,400,110
Commodities	52,872	74,100	78,100
Capital Outlay	25,596	34,128	60,688
Transfer Out	157,071	157,452	158,984
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
<b>Total Expenditures</b>	<b>1,618,941</b>	<b>1,736,763</b>	<b>1,886,882</b>
Unencumbered Cash Balance Dec 31	356,834	315,490	295,488
2012/2013 Budget Authority Amount:	1,619,067	1,736,763	





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

City of Bel Air

2014

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Waste Water	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	349,252	441,216	292,983
Receipts:			
Waste Water Utility Income	1,409,910	1,424,800	1,548,775
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,409,910</b>	<b>1,424,800</b>	<b>1,548,775</b>
<b>Resources Available:</b>	<b>1,759,162</b>	<b>1,866,016</b>	<b>1,841,758</b>
Expenditures:			
Personnel	179,828	198,000	201,000
Contractual	849,251	1,052,050	1,094,850
Commodities	79,089	78,850	89,600
Capital Outlay	-4,758	30,000	46,509
Transfer Out	214,536	214,133	216,483
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,317,946</b>	<b>1,573,033</b>	<b>1,648,442</b>
Unencumbered Cash Balance Dec 31	441,216	292,983	193,316
2012/2013 Budget Authority Amount:	1,511,686	1,573,033	

Adopted Budget Bond & Interest	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	6,133	368,902	384,816
Receipts:			
Special Assessments	1,317,398	1,599,855	1,388,446
Transfers In	1,012,021	741,363	782,228
Interest on Idle Funds	171		
Miscellaneous	30		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,329,620</b>	<b>2,341,218</b>	<b>2,170,674</b>
<b>Resources Available:</b>	<b>2,335,753</b>	<b>2,710,120</b>	<b>2,555,490</b>
Expenditures:			
Debt Service Principal	1,285,000	1,525,000	1,500,000
Debt Service Interest	681,848	800,304	800,000
Debt Service Fiscal Fees	3	0	
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,966,851</b>	<b>2,325,304</b>	<b>2,300,000</b>
Unencumbered Cash Balance Dec 31	368,902	384,816	255,490
2012/2013 Budget Authority Amount:	1,985,648	2,325,304	







# Appendix A: State Budget Forms: Notice of Hearing

State of Kansas  
City

2014

## NOTICE OF BUDGET HEARING

The governing body of  
**City of Bel Aire**  
will meet on 8/6/13 at 7pm 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 2014 Expenditures and Amount of Current Year Estimate for 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate*
General	3,418,827	38.118	4,412,742	38.154	5,698,567	1,679,091	37.963
Debt Service							
Library							
Employee Benefits	386,009	8.000	485,240	8.008	804,010	344,587	7.791
Special Highway	236,628		384,293		352,758		
Water	1,618,941		1,736,763		1,886,882		
Waste Water	1,317,946		1,573,033		1,648,442		
Bond & Interest	1,966,851		2,325,304		2,300,000		
Non-Budgeted Funds	10,770,598						
Totals	19,715,800	46.118	10,917,375	46.162	12,690,659	2,023,678	45.754
Less: Transfers	1,831,355		2,678,019		3,606,375		
Net Expenditure	17,884,445		8,239,356		9,084,284		
Total Tax Levied	2,080,174		2,032,827		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	45,105,765		44,036,656		44,229,208		

Outstanding Indebtedness,  
January 1,

	2011	2012	2013
G.O. Bonds	16,455,000	15,340,000	19,435,000
Revenue Bonds	24,205,000	24,060,000	24,060,000
Other	16,170,000	14,650,000	7,870,000
Lease Purchase Principal	200,978	123,139	148,728
Total	57,030,978	54,173,139	51,513,728

\*Tax rates are expressed in mills

**David Austin**

City Official Title: Mayor





# APPENDIX B:

## Property Tax Information





# Appendix B: Property Tax Information

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

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

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

## 2013/14 Equalized Assessed Tangible Valuation: \$52,268,751

Real Property	\$42,593,959	96.3%
Personal Property	333,197	0.8
State Assessed Utilities	<u>1,302,052</u>	<u>2.9</u>
Total Taxable Assessed Valuation	\$44,229,208	100.0%
Motor and Recreational Vehicles	<u>8,039,543*</u>	
Total Equalized Assessed Tangible Valuation	\$52,268,751	

\* 2012/13 motor and recreational vehicles valuation; 2013/14 valuation is not yet available.

## Trend of Values

<u>Year<sup>(a)</sup></u>	<u>Sedgwick County Sales Ratio</u>	<u>Appraised Valuation</u>	<u>Taxable Assessed Valuation<sup>(b)</sup></u>	<u>Motor and Recreational Vehicles</u>	<u>Equalized Assessed Tangible Valuation</u>
2013/14	N/A	N/A	\$44,229,208	\$8,039,543 <sup>(c)</sup>	\$52,268,751
2012/13	97.0%	\$355,579,898	44,036,656	\$8,039,543	52,076,199
2011/12	97.9	404,698,560	45,105,765	8,032,931	53,138,696
2010/11	92.0	424,913,374	44,955,081	8,149,469	53,104,550
2009/10	89.7	358,213,052	44,359,960	8,358,998	52,718,958
2008/09	90.9	352,025,076	43,733,955	8,441,182	52,175,137

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

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

(c) 2012/13 motor and recreational vehicles valuation; 2013/14 valuation is not yet available.



# Appendix B: Property Tax Information

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

<u>Levy Year</u>	<u>Budget Year</u>	<u>City of Bel Aire</u>	<u>Sedgwick County</u>	<u>USD 259 (Wichita)</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
2012	2013	46.162	47.845	57.185	1.500	1.138	153.830
2011	2012	46.118	47.825	57.017	1.500	1.138	153.598
2010	2011	39.050	47.695	56.928	1.500	1.137	146.310
2009	2010	35.970	48.315	56.850	1.500	1.138	143.773
2008	2009	34.908	48.878	53.309	1.500	1.013	139.608

Source: Sedgwick County Clerk's Office.

## Tax Levies and Collections

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

<u>Levy Year/ Budget Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>% Current Tax Collected</u>	<u>Prior Years Tax Collected</u>	<u>Total Tax Collections</u>	<u>Ratio Collection Versus Levy</u>
2012/13*	\$2,032,827	\$1,957,317	96.29%	\$18,745	\$1,976,062	97.21%
2011/12	2,081,505	2,039,599	97.99	18,489	2,058,088	98.87
2010/11	1,755,516	1,701,596	96.93	16,776	1,718,372	97.88
2009/10	1,597,200	1,552,099	97.18	38,351	1,590,450	99.58
2008/09	1,515,054	1,488,168	98.23	31,330	1,519,498	100.29

\* Collections through June 30, 2013.



# Appendix B: Property Tax Information

## Largest Taxpayers

<u>Taxpayer</u>	<u>Type of Property</u>	<u>2012/13 Taxable Assessed Value</u>
Alley Investments LLC	Rental Company	\$1,125,708
Kansas Gas & Electric (a Westar Energy Co.)	Utility	529,127
Kansas Gas Service (a Division of Oneok)	Utility	382,711
Belpointe LLC	Shopping Mall	312,500
Family Video Movie Club Inc.	Retail	291,200
Scarlet Maples Inc.	Nursery/Greenhouse	285,523
Tree-Top Nursery & Landscaping	Nursery/Greenhouse	228,225
Breault LLC	Commercial	190,850
CRK Properties	Commercial	158,496
Chisholm Trail State Bank	Banking Services	<u>138,550</u>
Total		\$3,642,890*

\* Represents 7.0% of the City's 2012/13 equalized assessed tangible valuation of \$52,076,199.

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

<u>Employer</u>	<u>Product or Service</u>	<u>Approximate Number of Employees</u>
Spirit Aerosystems, Inc.	Aircraft Manufacturer	10,800
Via Christi Health System	Health Care	6,338
McConnell Air Force Base	Air Force Base	6,090
USD No. 259 (Wichita)	Education	5,342
Cessna Aircraft Company	Aircraft Manufacturer	4,860
Hawker Beechcraft Corporation	Aircraft Manufacturer	4,500
State of Kansas	Government	3,893
City of Wichita	Government	2,924
Bombardier Aerospace Learjet Inc.	Aircraft Manufacturer	2,800
United States Government	Government	2,737
Sedgwick County	Government	2,691
Boeing Integrated Defense Systems	Aircraft Manufacturer	2,500
Koch Industries Inc.	Petroleum Products	2,353
Wesley Medical Center	Health Care	1,867
Wichita State University	Education	1,746
AGCO Corporation	Agricultural Equipment	1,445
Catholic Diocese of Wichita	Education & Diocesan Services	1,399
U.S. Postal Service	Federal Mail Delivery Service	1,120
Cargill Meat Solutions	Meat Products	1,000
Johnson Controls – York Wichita	HVAC Systems	1,000
Robert J. Dole VA Medical Center	Health Care	1,000
Wichita Clinic PA	Health Care	992
Cox Communications	Broadband Communications	827
The Coleman Company	Recreational Products	814

Source: Wichita Area Chamber of Commerce.



# APPENDIX C:

## City Indebtedness





# Appendix C: City Indebtedness

2013/14 Total Equalized Assessed Tangible Valuation *	\$ 52,268,751
Debt Limit Ratio	<u>30%</u>
Debt Limit	\$ 15,680,625
Outstanding Debt Subject to Debt Limit	<u>(12,878,662)</u>
Debt Authority Remaining September 30, 2013	\$ 2,801,963

\* Preliminary 2013/14 taxable assessed valuation used for budgeting purposes plus 2012/13 motor and recreational vehicles valuation. See K.S.A. 10-301 et seq. for reference.

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

## General Obligation Bonds

<u>Date of Issue</u>	<u>Original Amount</u>	<u>Purpose</u>	<u>Final Maturity</u>	<u>Est. Principal Outstanding As of 9-30-13</u>	<u>% Subject to the Debt Limit</u>	<u>Amount Subject to the Debt Limit</u>
10-15-03	\$1,710,000	Refunding & Improvements	11-1-2019	\$ 255,000	62.62%	\$ 159,681
10-15-04	3,930,000	Refunding	11-1-2014	650,000	51.52	334,880
2-15-07	4,595,000	Improvements	11-1-2027	3,880,000	83.80	3,251,440
2-15-07	1,290,000	Refunding & Improvements	11-1-2027	995,000	68.80	684,560
8-1-07	3,555,000	Refunding & Improvements	11-1-2022	3,030,000	3.35	101,505
8-1-07	625,000	Improvements	11-1-2022	510,000	36.07	183,957
1-15-09	2,200,000	Taxable Refunding & Improvements	11-1-2019	1,955,000	100.00	1,955,000
1-15-11	2,885,000	Refunding & Improvements	10-1-2031	2,735,000	57.78	1,580,283
1-15-11	80,000	Taxable Improvements	10-1-2013	40,000	57.78	23,112
5-15-12	5,215,000	Improvements	10-1-2032	5,215,000	39.31	2,050,017
5-15-12	170,000	Taxable Improvements	10-1-2013	170,000	39.31	66,827
9-30-13	3,895,000	Improvements (the Bonds)	10-1-2033	<u>3,895,000</u>	30.68	<u>1,194,986</u>
<b>Total</b>				<b>\$23,330,000</b>		<b>\$11,586,248</b>





# Appendix C: City Indebtedness

## General Obligation Temporary Notes

<u>Date of Issue</u>	<u>Original Amount</u>	<u>Purpose</u>	<u>Final Maturity</u>	<u>Est. Principal Outstanding As of 9-30-13</u>	<u>% Subject to the Debt Limit</u>	<u>Amount Subject to the Debt Limit</u>
10-15-09	\$6,410,000	Improvements	10-1-2013	\$ 4,780,000*	28.33%	- 0 -
10-1-10	1,170,000	Improvements	10-1-2013	1,170,000*	25.11	- 0 -
8-15-11	1,380,000	Improvements	8-1-2014	1,380,000	38.80	\$ 535,440
2-1-13	3,180,000	Improvements	12-1-2015	3,180,000	3.07	97,626
2-1-13	400,000	Taxable Improvements	12-1-2015	400,000	100.00	400,000
5-7-13	460,000	Improvements	4-1-2016	<u>460,000</u>	56.38	<u>259,348</u>
Total				\$11,370,000		\$1,292,414

\* These notes will be defeased as the date of delivery of the Bonds, and will be paid in full on October 1, 2013 with Bond proceeds.

## Public Building Commission Revenue Bonds

<u>Date of Issue</u>	<u>Original Amount</u>	<u>Purpose</u>	<u>Final Maturity</u>	<u>Est. Principal Outstanding As of 9-30-13</u>	<u>% Subject to the Debt Limit</u>	<u>Amount Subject to the Debt Limit</u>
9-1-03	\$ 790,000	Taxable Revenue	2-1-2036	\$ 720,000	0.00%	- 0 -
3-1-04	585,000	Revenue	2-1-2034	465,000	0.00	- 0 -
12-1-06	3,460,000	Refunding Revenue	2-1-2036	3,340,000	0.00	- 0 -
4-15-10	19,315,000	Taxable Revenue	5-1-2035	<u>19,240,000</u>	0.00	- 0 -
Total				\$23,765,000		

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

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

The City maintains an A+ rating from Standard & Poors





# Appendix C: City Indebtedness

## Estimated Annual Debt Service Payments Including the Bonds and Excluding All Temporary Notes

Year	General Obligation Bonds		Public Building Commission Revenue Bonds	
	Principal	Principal & Interest <sup>(a)</sup>	Principal	Principal & Interest
2013 (at 9-30)	\$ 1,525,000	\$ 1,901,587	(Paid)	\$ 627,227
2014	1,440,000	2,267,201	\$ 115,000	1,575,007
2015	1,305,000	2,078,302	125,000	1,580,103
2016	1,375,000	2,101,975	125,000	1,574,881
2017	1,395,000	2,072,693	135,000	1,579,365
2018	1,395,000	2,022,803	130,000	1,568,653
2019	1,390,000	1,967,435	150,000	1,582,547
2020	1,400,000	1,926,628	650,000	2,060,838
2021	1,460,000	1,935,231	680,000	2,053,122
2022	1,525,000	1,945,356	725,000	2,058,207
2023	1,175,000	1,537,132	845,000	2,133,461
2024	1,220,000	1,538,693	950,000	2,187,087
2025	1,255,000	1,527,722	1,040,000	2,219,888
2026	1,295,000	1,518,946	1,140,000	2,255,021
2027	1,195,000	1,367,353	1,265,000	2,306,149
2028	665,000	789,537	1,385,000	2,344,416
2029	645,000	740,703	1,520,000	2,389,526
2030	440,000	507,148	1,670,000	2,440,523
2031	470,000	520,513	1,830,000	2,491,753
2032	410,000	442,147	1,915,000	2,457,222
2033	195,000	211,314	2,165,000	2,573,468
2034	155,000	162,285	2,370,000	2,629,426
2035			2,545,000	2,642,613
2036			290,000	296,868
<b>Total</b>	<b>\$23,330,000<sup>(a)</sup></b>	<b>\$31,082,704</b>	<b>\$23,765,000<sup>(b)</sup></b>	<b>\$47,627,371</b>

(a) Includes the Bonds at an assumed average annual interest rate of 3.75%.

(b) 60.9% of this debt will be retired within ten years.

(c) 15.5% of this debt will be retired within ten years.





## Appendix C: City Indebtedness, Debt Service Schedule

TYPE	SERIES	AMOUNT	ISSUE DATE	MATURITY	2014	
					May	Nov
<b>GEN OBLIGATION</b>						
Refunded A&B 97	2003B	\$ 1,710,000.00	10/24/2003	11/1/2017	4,513	4,513
Ref A&B 98 & 99	2004A	\$ 3,930,000.00	10/22/2004	11/1/2014	4,813	279,813
Central Park PH 1	2007A	\$ 4,595,000.00	2/6/2007	11/1/2027	78,579	278,579
Part Ref A '01 & B '02	2007B	\$ 1,290,000.00	2/6/2007	11/1/2027	18,838	138,838
Water/Sewer Expansion	2007C	\$ 3,555,000.00	7/27/2007	11/1/2022	62,663	322,663
Ref B 2003	2007D	\$ 625,000.00	7/26/2007	11/1/2022	9,469	99,469
Eco Dev Projects	2009A	\$ 2,200,000.00	1/15/2009	11/1/2029	57,901	132,901
Refi 2010A temp note, CP2	2011A	\$ 2,885,000.00	1/1/2011	10/1/2031	51,075	201,075
Elk Creek Ph1 & Ind Park	2012A	\$ 5,215,000.00	5/31/2012	10/1/2032	61,020	281,020
CP3, Tierra Verde, USD 259	2013D	\$ 3,895,000.00	9/30/2013	10/1/2034	61,433	111,094
					410,303	1,849,964
<b>PBC REVENUE BONDS</b>						
					Feb	Aug
Pool Lease	2003B	\$ 790,000.00	9/1/2003	2/1/2036	33,121	22,844
Effluent - Willowbend	2004A	\$ 585,000.00	3/18/2004	2/1/2034	32,141	11,716
Refinanced City hall	2006	\$ 3,460,000.00	12/7/2006	2/1/2036	153,663	67,069
Land Refinance	2010A	\$ 19,315,000.00	4/15/2010	5/1/2035	627,976	627,976
					846,900	729,604
<b>TEMPORARY NOTES</b>						
Rock Springs	2011C	\$ 1,380,000.00	8/15/2011	8/1/2014	5,865	1,385,865
Century Mfg	2013A	\$ 3,180,000.00	2/1/2013	12/1/2015	7,155	7,155
Century Mfg taxable	2013B	\$ 400,000.00	2/1/2013	12/1/2015	2,500	2,500
Rock Springs Phase 2	2013C	\$ 460,000.00	4/1/2013	4/1/2016	2,070	1,150
					17,590	1,396,670
<b>CAPITAL LEASES</b>						
KDOT Police Radios: PD			2009-2018			12,169
Bucket Truck			2013-2015		19,398	
2013 Tahoes			2013-2015		15,976	
					35,374	12,169
<b>CCUA</b>						
water/wstewtr refund rev bonds					623,200	623,200
					623,200	623,200
<b>OTHER</b>						
KDHE Water loan						26,560
KDHE Sewer Loan						16,510
Street Repair loan (TBD)						100,000
					-	143,070
					1,933,368	4,754,677
<b>TOTAL DEBT OBLIGATION</b>						6,688,045



[www.belairesks.gov](http://www.belairesks.gov)