City of Bel Aire
2020 Annual Budget

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Bel Aire

Kansas

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morrill

Executive Director

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CITY OF BEL AIRE

Our Vision, Mission and Values

Our Vision:

Make Bel Aire a Hometown for Everyone

Our Mission:

- Create a friendly and responsive environment
- Cultivate attractive growth and safe living
- Foster a connected community

Our Values:

- Small Town Pride, Regardless of Size
- People First
- Working Together
- Creativity and Innovation
- Inclusion

Bel Aire Governing Body

Contact Information

Name	Position	E-Mail	Term Expires
David Austin	Mayor	daustin@belaireks.gov	November 2019
Justin Smith	Council Member	jsmith@belaireks.gov	November 2021
Jim Benage	Council Member	jbenage@belaireks.gov	November 2021
Jeff Elshoff	Council Member	jelshoff@belaireks.gov	November 2021
Jeff Hawes	Council Member	jhawes@belaireks.gov	November 2019
Betty Martine	Council Member	bmartine@belaireks.gov	November 2019

Overview

The City of Bel Aire operates under a Council-Manager form of government which combines the political leadership of elected officials with the professional experience of a city manager.

The Mayor is elected at-large (community-wide) and serves for a term of two years. The Mayor presides at the City Council meetings and recommends measures deemed advisable, votes in case of a tie, and has the power to veto any ordinance passed by the Council.

The five City Council members are elected at-large (community-wide) and serve for a term of four years. Council members serve staggered terms, with two positions elected for four years, and then two years later the remaining three positions are elected for four-year terms.

Working as a consensus, the Council establishes the general policies under which the City operates and gives direction to the city manager who oversees the daily operations of the City.

Bel Aire Management Team

City Manager
Ty Lasher
tlasher@belaireks.gov

Director of Finance
Ted Henry
thenry@belaireks.gov

City Attorney
Jacqueline Kelly
jkelly@belaireks.gov

Police Chief
Darrell Atteberry
datteberry@belaireks.gov

City Engineer/Public Works Director
Anne Stephens
astephens@belaireks.gov

Recreation Director
Brian Hayes
bhayes@belaireks.gov

Assistant Public Works Director
Dave Leiker
parks@belaire.kscoxmail.com

Director of Communications
Tristin Terhune
tterhune@belaireks.gov

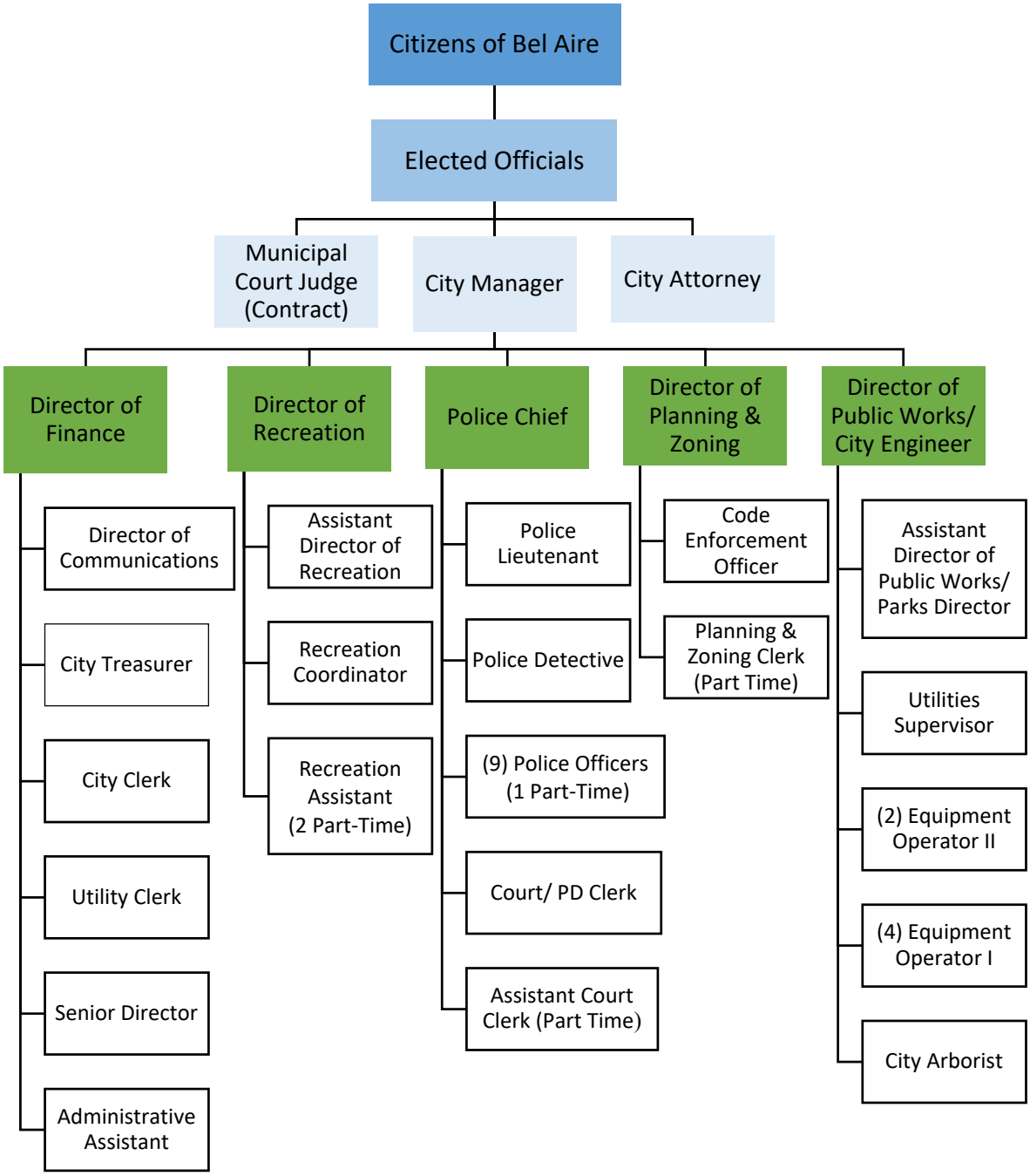
Building Inspector
Keith Price
kprice@belaireks.gov

As the chief executive of the City organization, City Manager Ty Lasher is responsible for the daily administration of the City's operations and affairs. Like the CEO of a corporation, the City Manager is hired by the Governing Body and is responsible for all City employees, department projects and programs, and ensuring service delivery to the public.

Council members and citizens count on the City Manager to provide complete and objective information, pros and cons of alternatives, and long-term consequences of decisions and policies.

Likewise, the City Manager relies on the management team of department directors to provide professional, well-reasoned information and recommendations, and oversee the highest level of public service possible.

Organizational Chart



POSITION SUMMARY (not including elected or Contractual/Seasonal positions)					
	2016	2017	2018	2019	2020
FULL-TIME	36	38	38	38	39
PART-TIME	3	3	3	3	3
TOTAL FTE	39	41	41	41	42
Increase staffing one person in public works for 2020					

Executive Summary

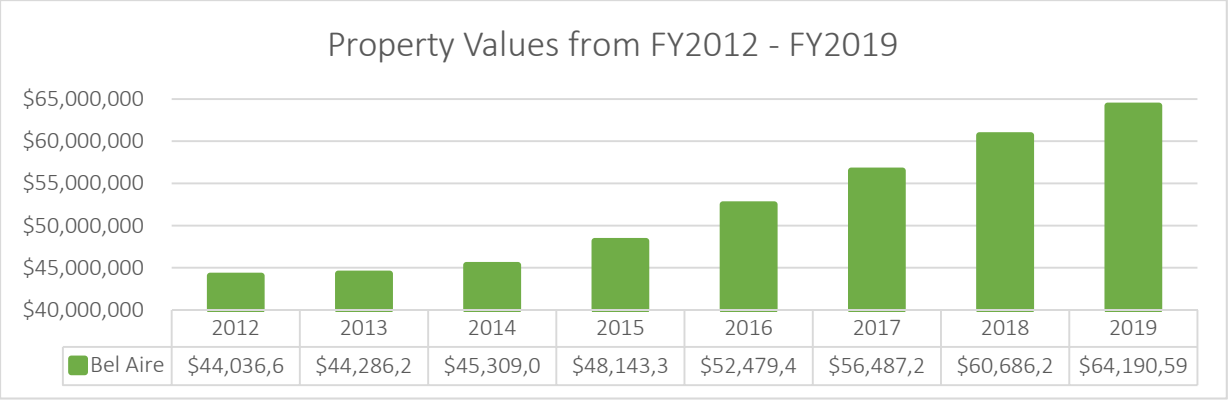
The Honorable Mayor and City Council of the City of Bel Aire, Kansas:

The City of Bel Aire is pleased to present the 2020 Budget. The budget cycle commenced on April 9, 2019, when City Council adopted the goals and objectives representing current priorities. City Administrator advised staff to develop departmental and capital budgets that align with approved goals and objectives or that sustain current programs, service levels, and staffing. Governing Body and City staff conducted several work sessions concluding with a public hearing in August. The following assumptions and priorities were identified and incorporated into the 2020 Budget:

- Sustain financial stability
- Hold the mill rate at the current level
- Continue to look for ways to effectively deliver services
- Find ways to increase funding for street improvements
- Strategically invest in quality of life improvements

2020 Budget Considerations and Approach

The City continues to attract families from surrounding areas. New home construction is driving our growth at the rate of 80 to 100 new homes being built each year. Overall, this has increased total property value of the City by $20 million in the past seven years.

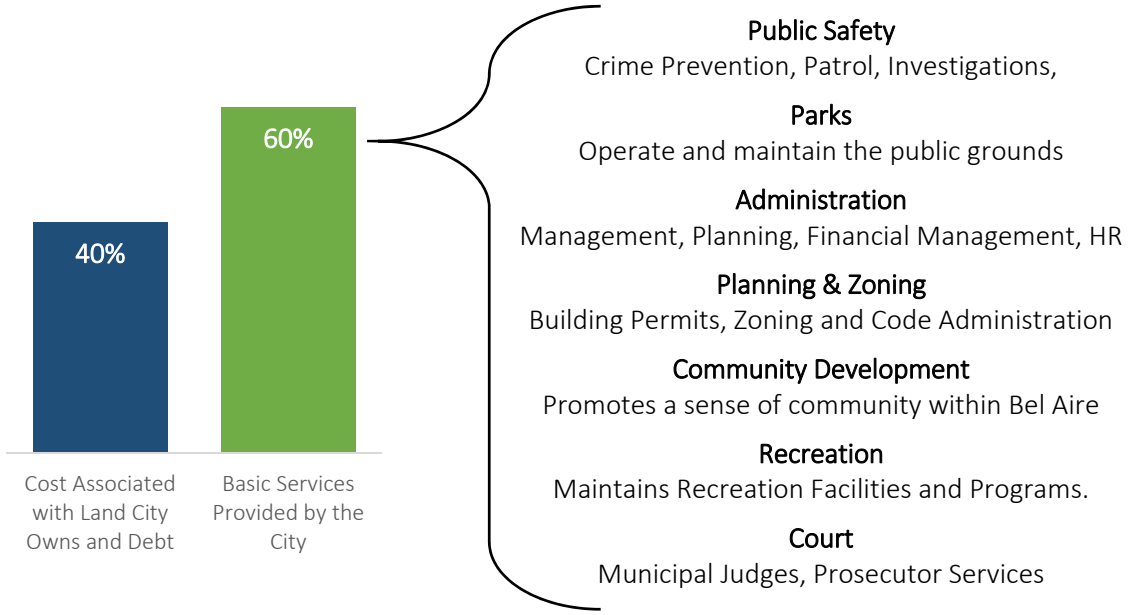


	2012	2013	2014	2015	2016	2017	2018	2019
Bel Aire	$44,036,6	$44,286,2	$45,309,0	$48,143,3	$52,479,4	$56,487,2	$60,686,2	$64,190,59

Property taxes are an important driver for Bel Aire's budget, providing 49% of General Fund revenue. Overall property values increased 5.8% in 2019 due to new construction and property revaluations. The increase will generate an additional $163,092 in property taxes. The property

tax levy is subject to a computed, statutory limit or "tax lid" that requires a popular vote if exceeded. However, this levy did not require an election.

The greatest budgetary concern for the City continues to be the outstanding debt obligation for land the City purchased in 2004. Debt service costs, taxes, special assessments, and other costs associated with the land the City owns along with other Public Building Commission (PBC) debt payment for City Hall and the Central Park Pool total $2.6 million. This accounts for 40% of the City's General Fund total expenditures. All debt service payments are budgeted as a transfer from the General Fund to our Bond and Interest and Public Building Commission Funds.



The budget provides for salaries and benefits for the City's 41 full-time equivalent employees (FTE's), including the additional FTE to support the Parks Department. Employees are eligible for performance-based merit increases that average 2.5%. Budget 2020 also provides for medical insurance increases of 10% and for City contributions to flexible savings account (FSA's). The Governing Body has identified funding competitive compensation packages as a key initiative.

The 2020 – 2024 Capital Improvement Reserve Fund estimates $630,000 in spending for 2020 projects, including $580,000 for completion of street reconstructions and improvements. In 2019, the Capital Improvement Reserve Fund addressed many needed repairs in Central Park, Elk Creek, Rock Spring, and Lycee Heights. Curb and asphalt repair at Rock Road and K-254, Danbury and 41st Street, Stratford, Perryton, Rodeo, St. James, and Farmstead Court. Investing in street improvements is the number one priority for the past three budget cycles and continues in the 2020 Budget.

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

Water, Waste Water, Storm Water, and Solid Waste Fund revenues consist almost entirely of charges for services. The Street Fund revenues are derived from State and County Highway fuel taxes. The total special revenue for 2020 is projected to be $312,030. The small amount of revenue going into the Street Fund does not allow for much infrastructure improvement. The 2020 budget includes a one-time transfer to the Capital Improvement Reserve Fund for needed street improvements.

Revenues in the Bond & Interest Fund are primarily made up of special assessments levied upon beneficiary property owners for infrastructure improvements. The Bond & Interest Fund is used to pay the debt service requirements of the City. Only General Obligation debt and Revenue Bond debt are paid through the Bond and Interest Fund.

The Land Bank Fund is funded by the sale of parcels of land owned by the City's Land Bank. Land Bank revenues are used to pay the special assessments for property inside Land Bank. The Land Bank Fund paid $376,770 in special assessments in 2019. The 2020 Land Bank expenditure budget includes $410,000 in special assessments.

The 2020 Budget encompasses the stated priorities:

- Reserves for General Fund are projected to remain at the policy level of 30% for the current five-year forecast.
- The mill levy is set for 45.73
- Public safety and other services continue at existing levels with 41 full time equivalent employees including one added park maintenance position to improve our park system.
- The five-year Capital Improvement Reserve Fund is funded based upon priorities established by residents, City Council, and staff.

Other:

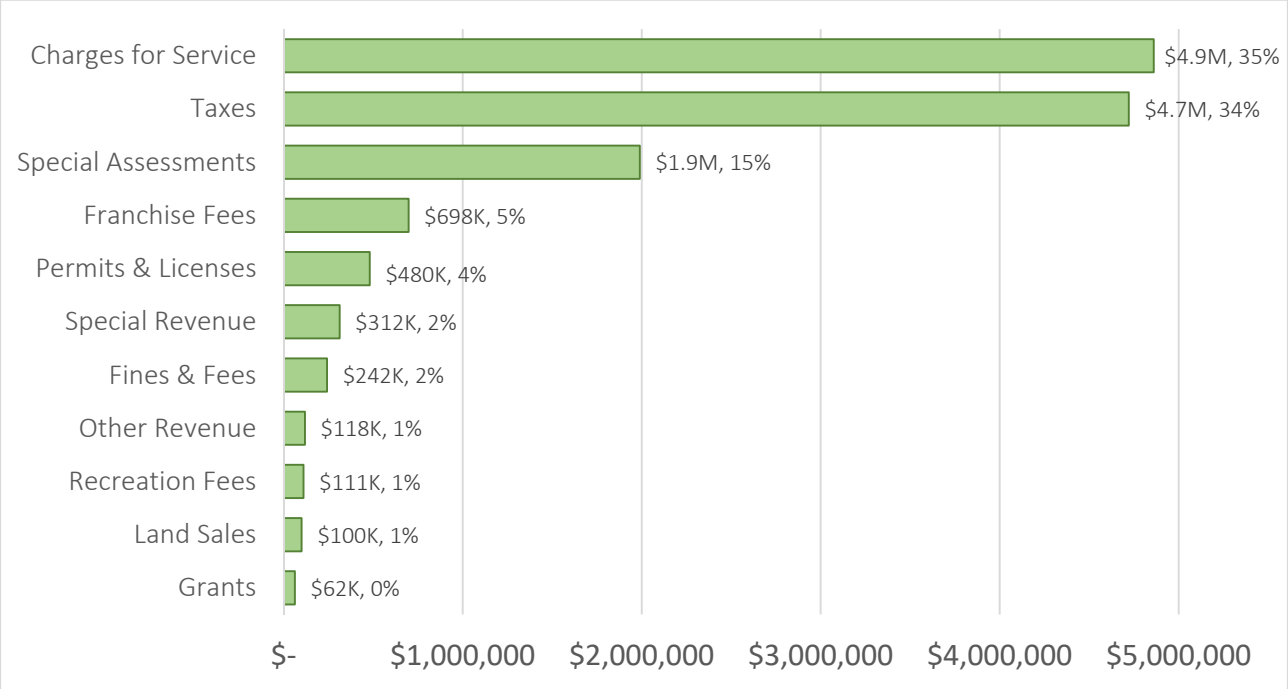
- New slogan developed in 2019:

Fund Overview - 2020 Budget

					Enterprise Funds				
	General	Bond and Interest	Special Highway	Land Bank	Water	Sewer	Solid Waste	Storm Water	Total All
Revenues									
Taxes	$4,721,364	$0	$0	$0	$0	$0	$0	$0	$4,721,364
Franchise Fees	697,760	0	0	0	0	0	0	0	697,760
Fines & Fees	188,800	0	0	0	39,500	13,500	0	0	241,800
Permits & Licenses	161,050	0	0	0	144,000	175,000	0	0	480,050
Recreation Fees	110,500	0	0	0	0	0	0	0	110,500
Grants	61,622	0	0	0	0	0	0	0	61,622
Special Assessments	0	1,989,519	0	0	0	0	0	0	1,989,519
Charges for Service	0	0	0	0	2,200,000	2,050,000	522,000	89,000	4,861,000
Special Revenue	0	0	312,030	0	0	0	0	0	312,030
Land Sales	0	0	0	100,000	0	0	0	0	100,000
Other Revenue	82,320	0	0	0	21,000	15,000	0	0	118,320
Transfers In	0	1,289,069	100,000	236,500	0	0	0	0	1,625,569
Total Revenues	$6,023,416	$3,278,588	$412,030	$336,500	$2,404,500	$2,253,500	$522,000	$89,000	$15,319,534
Expenditures									
Personnel	2,306,950		127,450		304,600	340,300			3,079,300
Contractual	639,129		98,829	20,000	1,741,118	1,579,653	530,000	5,000	4,613,729
Commodities	385,400		124,600		343,500	392,300			1,245,800
Capital Outlay	177,000		34,000		331,000	504,000		80,000	1,126,000
Debt Service	655,207	3,105,035	46,656		209,988	229,242			4,246,128
Special Assessments	170,000			410,000					580,000
Transfer Out	2,325,052				100,000	100,000	100,000		2,625,052
Cash Forward*	2,140,908								2,140,908
Total Expenditures	$8,799,646	$3,105,035	$431,535	$430,000	$3,030,206	$3,145,495	$630,000	$85,000	$19,656,917
Revenue Over (Under)	-$2,776,230	$173,553	-$19,505	-$93,500	-$625,706	-$891,995	-$108,000	$4,000	-$4,337,383

*Appropriations equal Total Expenditures plus Ending Fund Balance (Cash Forward) in accordance with state law. (General Fund Only)

Revenue Highlights

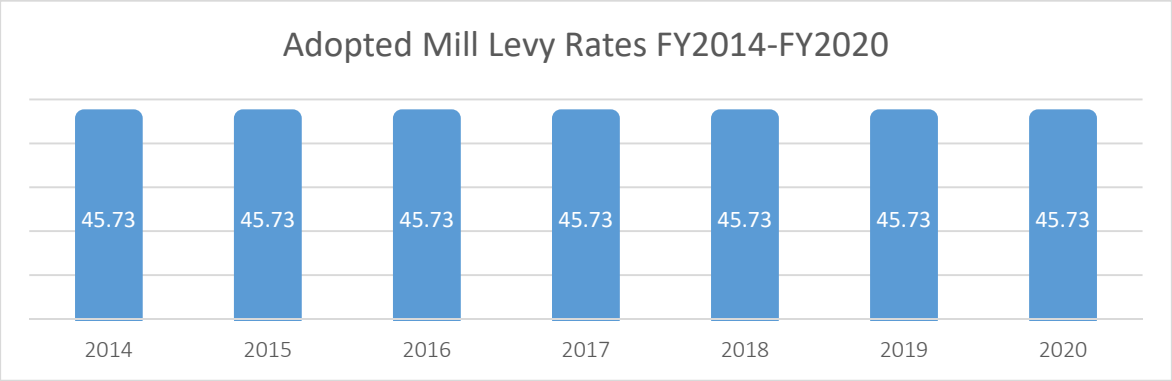


Overall: Operating revenues for 2020 total $15,319,534, an increase of $855,806 or 6% from Budgeted 2019.

Charges for Service (Enterprise Funds): The Enterprise Funds include the Water Utility Fund, Waste-Water Utility (Sewer) Fund, Solid Waste Utility Fund, and Storm Water Utility Fund. These operations are financed and operated in a manner similar to a private business, where the intent of the governing body is that the costs (expenses, including debt service) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. Operations account for 35% of total revenue.

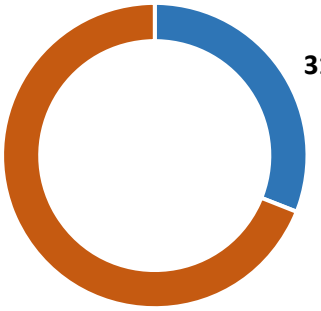
Taxes (34% of total revenue):
Property Taxes and the Mill Levy: The 2020 Budget maintains the property (ad valorem) tax rate to 45.73 mills. The total property tax rate paid by all Bel Aire citizens is estimated to be 148.95 mills. Each mill costs a homeowner $11.50 per $100,000 of value of their home. Based on a total tax rate of 148.95 mills, a homeowner with a home valued at $170,000 would pay total annual property taxes of $2,911.97; $1,051.79 of this amount goes to the City of City of Bel Aire. This is a tax burden of $74.50 per month in city property taxes.

Maintaining service delivery levels without a mill levy increase continues to be the main goal of Bel Aire's City Council.



Property taxes are levied by six entities:

- ✓ State of Kansas
- ✓ Sedgwick County
- ✓ Sedgwick County Fire
- ✓ Wichita Public Schools (USD 259)
- ✓ South Central Library
- ✓ City of Bel Aire



City Property Tax Calcualtion Example

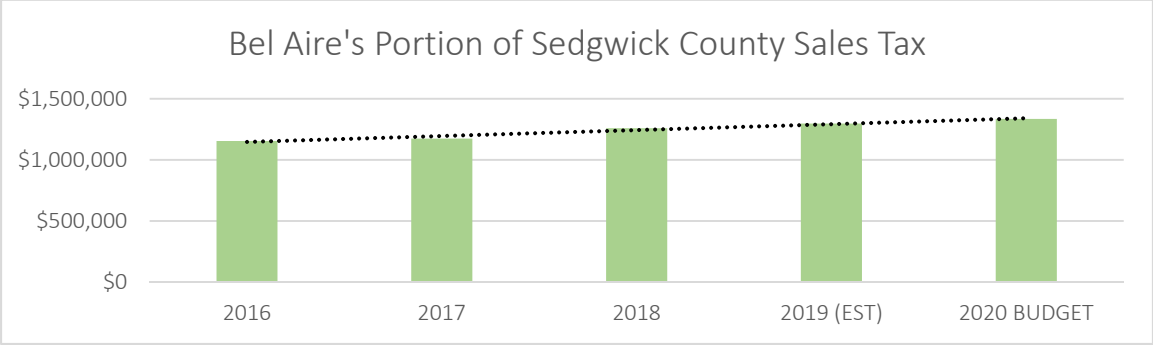
Market Value of Home: $170,000

Assessed Valuation: $19,550
To determine assessed valuation, multiply market value by 11.5%
170,000 x 11.5% = $19,550

Annual Tax Liability for City Services: $894.02
To calculate the annual tax bill, multiply the assessed valuation by the mill rate and divide the result by 1,000.
$19,550 x 45.73 = 894,022
894,022/1,000 = 894.02

Monthly Expenses for City Services: $74.50
To determine the monthly tax expenses for City services, divide the tax liability by 12.
$894.02/12 = $74.50

Sales and Other Taxes: Budget 2020 includes $1,750,433 for sales and other taxes. The City receives a portion of the Sedgwick County 1% sales tax. Receipts include $1,334,588 from the 1% County sales tax distribution, $382,390 from motor vehicle property tax, and $43,297 from other taxes.



Special Assessments (15% of total revenue): The Bond & Interest Fund's regular financing source is special assessment revenue, revenue paid by homeowners to repay infrastructure improvements at the time the residential developments were being built. The special assessment estimate is based on the schedule of repayment established in the repayment agreements. The City transfers funds from the General Fund to the Bond & Interest Fund to cover any at large portion of the City's General Obligation.

Franchise Fees: Budget 2020 includes $697,760, or 5% of citywide revenue, from franchise fees on electricity, natural gas, cable television, water, sewer, and some telephone services. Unseasonably hot or cold weather can impact collections associated with electricity and natural gas usage.

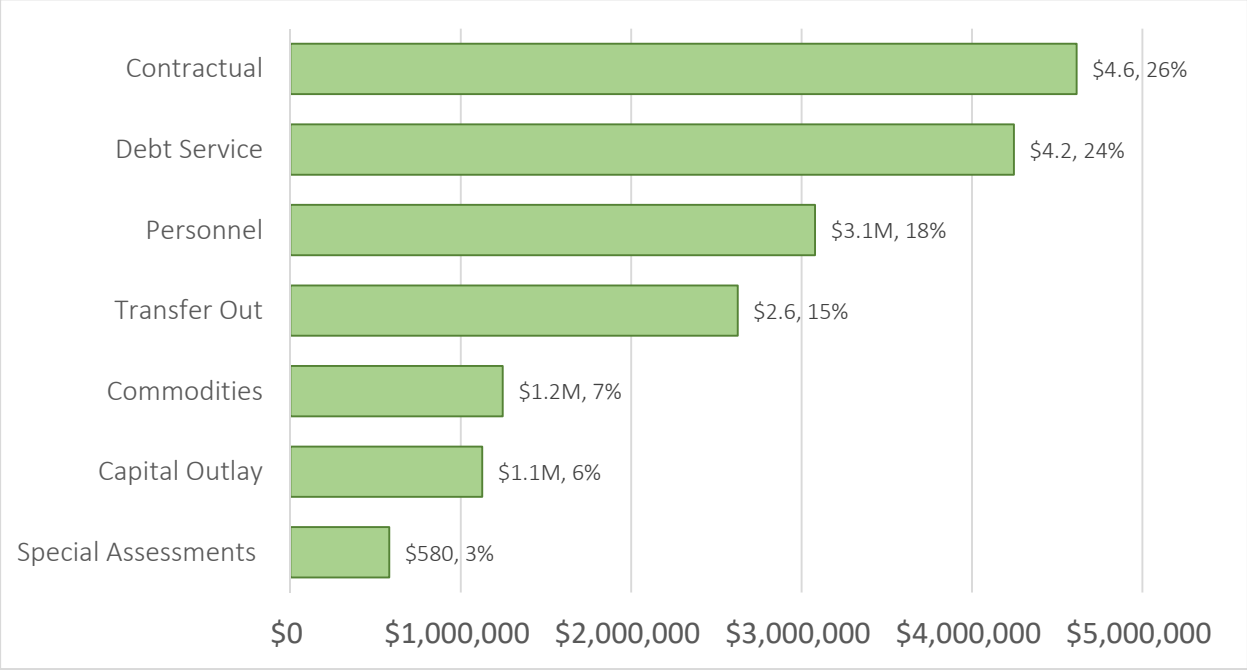
Permits & Licenses Fees: Budget 2020 includes $161,050, or 4% of citywide revenue from occupational licenses, building permits, and other user fees.

Special Revenue: The Street Fund receives revenue in the form of state highway taxes on fuel sales. The estimate for the gas taxes is established by the State of Kansas and released annually before local budgets are required to be adopted.

Fines & Fees: Budget 2020 includes $188,880 or 2% of citywide revenue. Collections can vary due to the availability of police officers for traffic duty.

Transfers In**:** (Not Shown on Graph) Budget 2020 includes $1,625,569 for transfers to funds. Most activity occurs between the General, Bond and Interest, Capital Improvement Reserve, and Equipment Reserve Funds. While interfund transfers are not operating revenues, they provide resources where needed.

Expenditure Highlights



Overall: Operating expenditures for 2020 total $17,516,009, including a $600,000 transfer from the General Fund to our Capital Improvement Reserve Fund ($550,000) and Equipment Reserve Fund ($50,000) for capital outlay and improvements.

While overall expenditures exceed revenues for 2020, this is due to planned spending of fund balances and is not due to a structural imbalance.

Contractual Services: Expenditures for 2020 are budgeted at $4,613,729 or 26% of total budgeted expenditures. $3,855,771 or 84%% of this total will be used by our Enterprise Funds to purchase clean water, treat sewer, and garbage collection. The remaining contractual expenses include: liability insurance, utilities for public buildings, home incentive grant, engineering services, phones, internet, mobile devices, copier leases, legal services (judge and prosecutor), inmate housing fees, mowing services, janitorial services, recreation instructors, auditing services, financial software, digital ticketing software, body camera storage, and IT support.

Debt Service**:** Debt Service, with a budget of $4.2 million, accounts for 24% of total budgeted expenditures. These expenditures include payments for the City's GO bonded debt and revolving loans for our Water and Sewer Funds.

Personal Services: Citywide employee salary and benefits comprise 18% of operating expenditures. Budget 2020 includes $3,079,300 for employer personnel expenses (Salaries, Benefits, KPERS, FICA, Workman's Compensation, and Unemployment Insurance), a combined increase of $260,770 or 9.2% more than Estimated 2019. Employees are eligible for performance-based merit increases that average 2.5%. Budget 2020 also provides for medical insurance increases of 10% and for City contributions to flexible savings account (FSA's). The Governing Body has identified funding competitive compensation packages as a key initiative.

Commodities: Expenditures for 2020 are budgeted at $1,245,800, which is $220,062 or 21% over Estimated 2019. Commodity expenses include: fuel and maintenance for vehicles, postage, publications, training, safety equipment, construction material, materials for public grounds upkeep, police and office supplies, marketing, and uniforms.

Capital Outlay: Expenditures for 2020 are budgeted at $1,126,000. Capital outlay expenditures are used to acquire, maintain, repair, or upgrade capital assets. In 2020, we plan to use these funds for new carpet throughout City Hall, a new police wing entrance, and to resurface Bel Aire Park. A majority of these funds, $750,000 will be used to cash finance water and sewer main replacement projects.

Transfers Out: Transfers for 2020 are budgeted at $2,625,052. The City will transfer $1,488,552 to the Public Building Commission (PBC Fund) for debt service payments for city owned land, city hall, and the Central Park pool. The Capital Improvement Reserve Fund will receive $550,000 and Equipment Reserve Fund will receive $50,000. In 2019, the Capital Improvement Reserve Fund addressed many needed repairs in Central Park, Elk Creek, Rock Spring, and Lycee Heights. Curb and asphalt repair at Rock Road and K-254, Danbury and 41st Street, Stratford, Perryton, Rodeo, St. James, and Farmstead Court. In 2019, the Equipment Reserve Fund purchased a new police vehicle, new code enforcement vehicle, a bobcat skid loader, and a new server for City Hall.

Future Budget Considerations

It's been over a decade since the Great Recession of 2008, and economic recovery continues to grow at a moderate pace. The City of Bel Aire was has not been immune to these economic realities of 2008. Since 2010, population and residential growth has increased considerably. We must remain vigilante and maintain reserves at the policy level of 30% for the current five-year forecast.

Obviously, the greatest budgetary concern for the City continues to be the outstanding debt obligation for land the City purchased in 2004. In order to capture a lower interest rate, the City refinanced our land debt in June of 2017 through an $18.25 million Public Building Commission (PBC) bond. Through this effort the city saved just under $2 million in budgetary savings by refinancing at a lower interest rate.

While the 2020 Budget was not subject to a popular vote, the Kansas "tax lid" statute remains in effect. The statute limits the City's ability to increase property taxes beyond the Consumer Price Index (CPI), plus certain exceptions, without a popular vote. One exception is for the increased cost of police expenditures and increase in debt service payments. Increased taxes used for such expenditures are exempt from the popular vote requirement. This exception provides the City will some limited relief.

Overall, if sales taxes or property taxes should falter, projects in the City's 5-year Capital Improvement Reserve Fund would be subject to cancellation or postponement in order to protect General Fund reserves and maintain the City's core services.

Conclusion

Municipal budgets are key documents utilized to meet the goals and objectives of a community. The allocation of resources is a very important policy statement as taxes and fees affect every citizen living within our boundaries. The 2020 budget process focused on maintaining service delivery levels without a mill levy increase while addressing funding for street improvements.

We wish to thank our elected officials for providing a positive vision and direction for preparation of the 2020 Budget. Also, we wish to acknowledge the department directors and City Treasurer Deborah Appel for their contributions and commitment to this process

Respectfully Submitted,

Ty Lasher
City Manager

Ted Henry
Finance Director

Community Profile

- #1 Safest Town in Kansas (2017) - SafeWise
- #1 Safest Small Towns in Kansas (2014) - Movoto Real Estate
- #4 Best Place for Homeownership in Kansas (2014) – NerdWallet
- #7 Top Kansas Suburbs (2012) – Coldwater Bank Real Estate
- Tree City USA – 23 years
- Celebrating 50th Birthday in 2020

Community Overview

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.

Bel Aire's corporate City limits contain approximately 6.83 square miles of property ranging from residential to light manufacturing. The small-town feel coupled with its convenient location to the amenities of Wichita make Bel Aire a desirable community for residents of all ages.

Due in part to a housing boon, Bel Aire is one of the fastest growing communities in the Wichita metropolitan area boasting an estimated 19.2% population increase since the 2010 census. According to the 2018 census estimates, Bel Aire population topped 8,073.

Municipal Services and Utilities

The City owns its own municipal waterworks utility and sanitary sewer utility, including treatment facilities owned and operated through the Chisholm Creek Utility Authority, under an Interlocal Cooperation Agreement with the City of Park City, Kansas. Water is also obtained through a contract with the City of Wichita. The City contracts Waste Connections for sanitation services.

Natural gas, electric and telephone services are provided by private utility companies. Operating under local franchise agreements, electricity is supplied to the City by Evergy (formerly Westar Energy), and Kansas Gas Services is the local natural gas provider. Local internet, telephone and cable providers are AT&T and Cox Communications.

Bel Aire Police Department protects the city and its residents while EMS and fire services are handled by Sedgwick County.

Government and Organization

The City of Bel Aire operates under a Council-Manager form of government which combines the political leadership of elected officials with the professional experience of a city manager.

In a city-manager form of government, the city manager functions as the CEO of the government entity. As in the private sector, the city manager oversee the day-to-day operation of the city while the city council fills the role of chief advisors.

The city governing body is comprised of a mayor and five city council members. The Mayor is elected at-large (community-wide) and serves for a term of two years. The Mayor presides at the City Council meetings and recommends measures deemed advisable, votes in case of a tie, and has the power to veto any ordinance passed by the Council.

The five City Council members are elected at-large (community-wide) and serve for a term of four years. Council members serve staggered terms, with two positions elected for four years, and then two years later the remaining three positions are elected for four years terms.

Working as a consensus, the Council establishes the general policies under which the City operates and gives direction to the city manager who oversees the daily operations of the City.

Transportation

- Eisenhower Airport named 4th best small hub airport to the nation, serving 1,665,116 passengers in 2018.

The City is located south of US Highway 254, east of I-35 (the Kansas Turnpike) and north of the K-96 expressway.

Rail service is provided by Union Pacific.

Wichita Eisenhower National Airport, located within 20 minutes, offers round-trip commuter flights with direct flight to eleven major cities as well as cargo operations. Colonel James Jabara Airport, located just outside the City, is a public general aviation airport used for private and charter flights.

Health Care Facilities

Neighboring Wichita is a hub for high-quality health care offering easy access to high-quality acute care and specialty hospitals with approximately 2,850 licensed beds. Numerous clinics

provide specialized care in a broad range of health issues ranging from cardiovascular to oncology.

Robert J Dole Department of Veterans Affairs Medical and Regional Center is also located nearby. In addition, over 50 nursing homes and assisted living facilities call the Wichita Metro Area home.

Recreational and Cultural Activities

Bel Aire is an active community and offers an abundance of recreational programs, events and facilities. The City of Bel Aire Recreation Center oversee organized sport teams for all ages including soccer, football, baseball/softball, basketball and volleyball. Pickleball, cheer, tumbling, yoga and taekwondo are popular activities at the center and the well-equipped fitness center attract all ages.

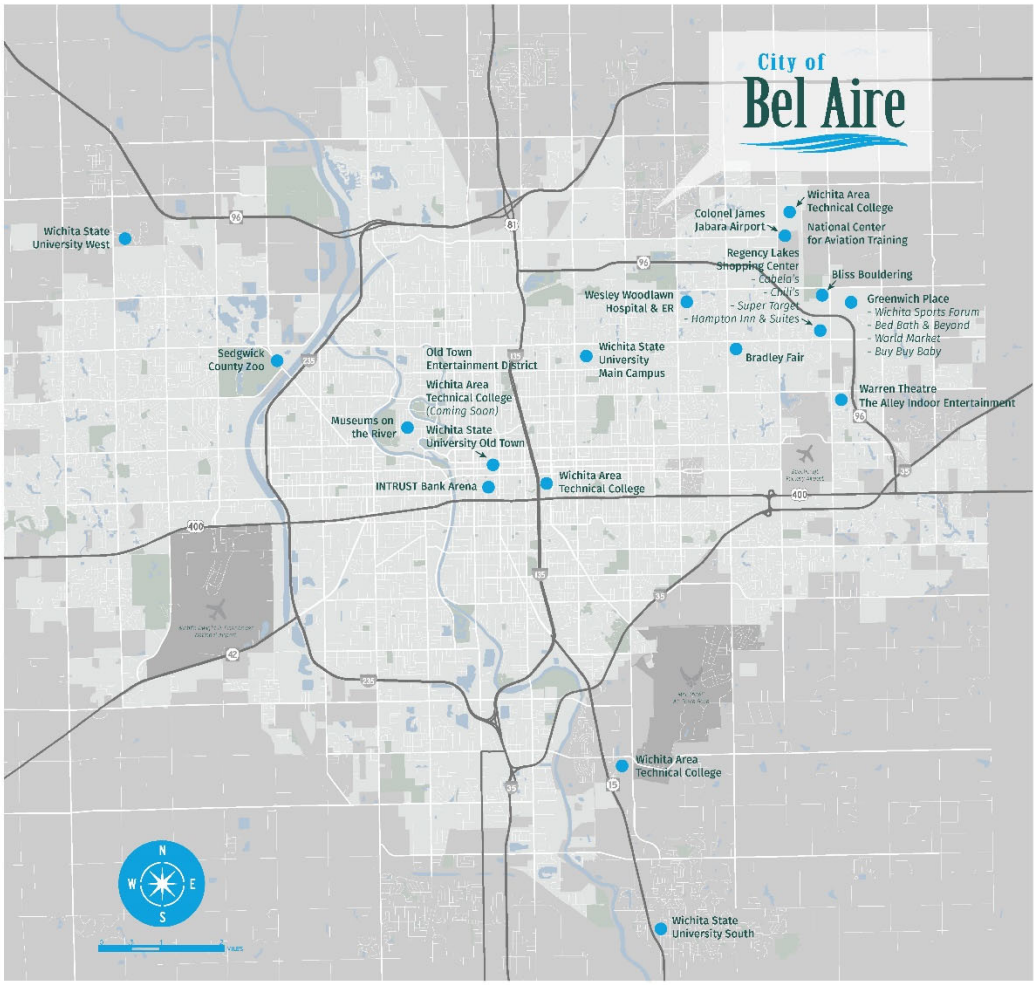
Community events and festivals keep Bel Aire residents busy. The annual spring and fall festivals draw large crowds and the police department hosted National Night Out is a family favorite. Calendars stay busy with these outings plus the May Bike Event, Bel of the Ball dance and Hot Dawgs Pool Party, an event for local dog-lovers to bring their pooches to the pool.

Local seniors stay active at the Bel Aire Senior Center taking part in weekly aerobics, pickleball, and organized trips. Card games and movies are regularly scheduled as well as book club and potluck dinners.

A community swimming pool, 6 parks and 14 miles of pedestrian and bicycle facilities are just a few reasons citizens are attracted to Bel Aire.

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.



AMENITIES WITHIN FIVE MILES OF BEL AIRE

Grocery Stores	29
Gas Stations	7
Restaurants	107
Hotels/Lodging	16
Parks	11
Arts, Entertainment & Recreation	7
Educational Services	107
Health Services	16
Shopping	43

Economic Overview

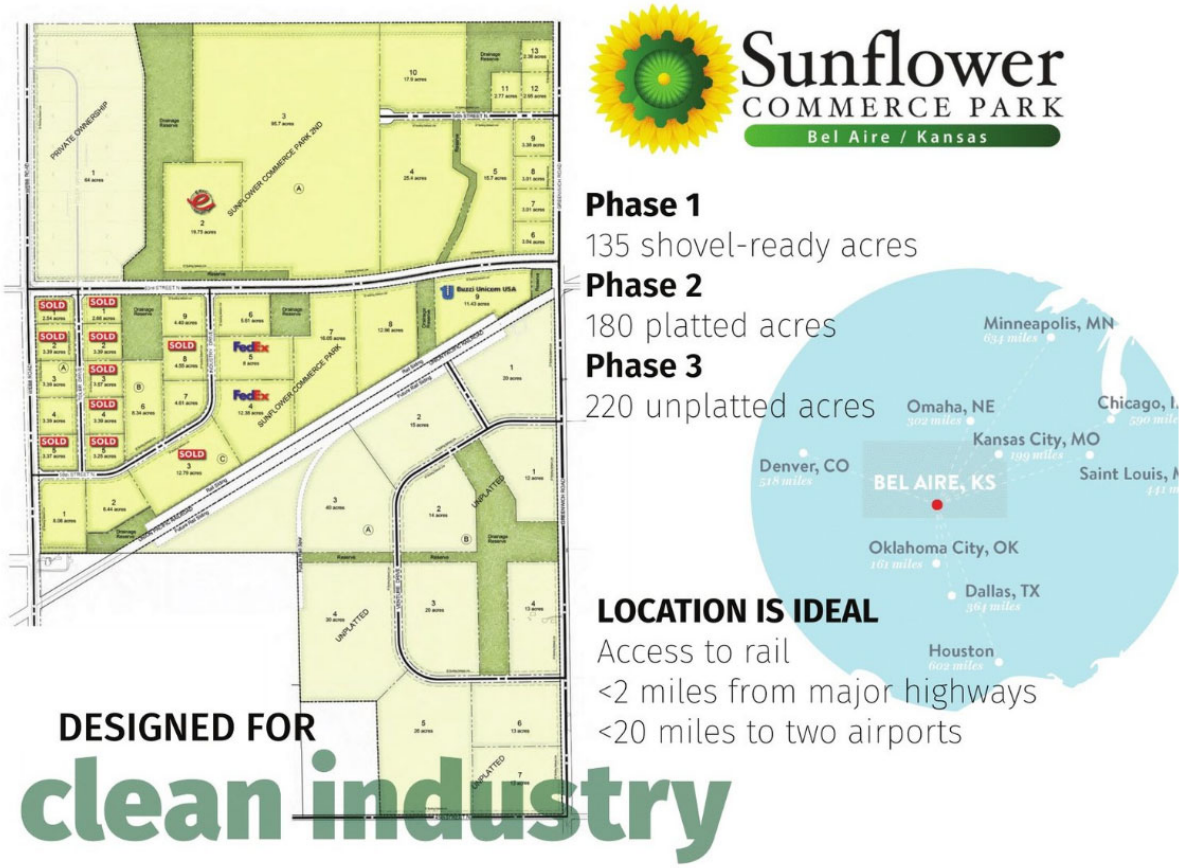
Employment

The Wichita metro is well known for aviation, yet has proven its versatility in advance manufacturing, energy, business and professional services, and IT. South Central Kansas Region, which includes Bel Aire, has one of the highest concentration of engineers in the U.S and nearly 900 manufacturing firms.

U.S. Census reports 469 companies based in Bel Aire^, many of them locally-owned and ranging from light manufacturing to services; store-front and home-based.

Business continues to expand across the city including within the Sunflower Commerce Park, an 800 acre business park development. With direct access to Union Pacific Railroad, Sunflower is a smart selection for manufacturing and light industrial facilities. As of 2018, seven business call SCP home and employee in excess of 525 workers.

^Source: U.S. Census Bureau 2012 Survey of Business Owners



The Wichita MSA employers are vital to the success of the region. Below is a list of the ten largest employers in the area.

Major Employers	Product/Service	Approximate # of Employees
Spirit Aerosystems	Aircraft Assemblies	12,500
Textron Aviation	Aircraft Manufacturer	9,000
Unified School District 259-Wichita	Public School District	7,326
McConnell Air Force Base	Air Force Base	6,867
Ascension Via Christi	Healthcare	5,156
State of Kansas	State Government	4,494
Koch Industries	Global HQ-Diversified	3,263
City of Wichita	Municipal Government	3,250
U.S. Government	Federal Government	2,793
Dillons Food Store	Grocery Chain	2,701
Sedgwick County	County Government	2,670
Wesley Healthcare	Health Care	2,490

Source: Greater Wichita Economic Development Coalition

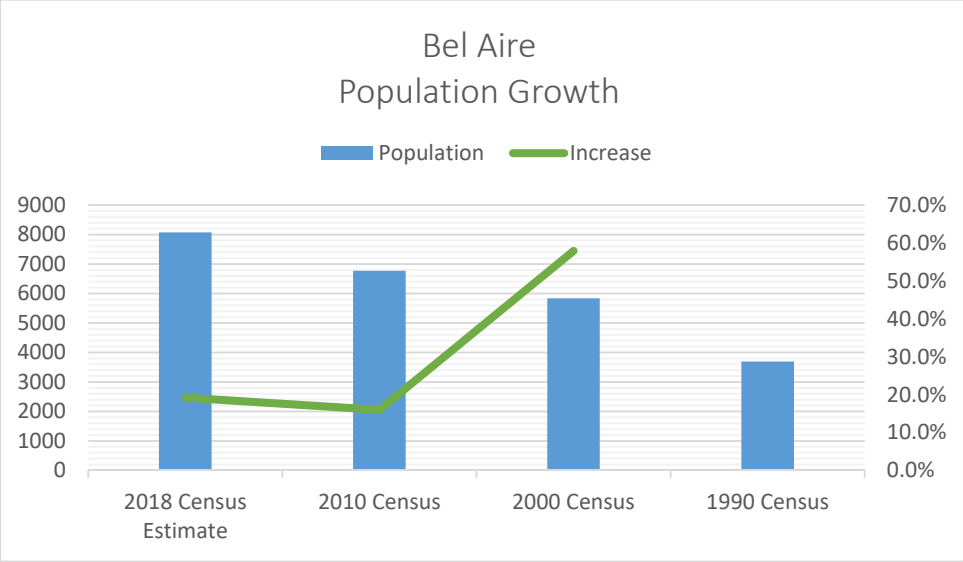
Labor Force

According to 2013-2017 American Community Survey 5-year estimate Bel Aire experiences a very low unemployment rate and reports an estimated labor force of 5,628. The chart below compares these estimates to the September 2019 Kansas Department of Labor unemployment rates. County unemployment rates have seen a decrease of .2% since September 2018 while the state decrease .1% for the same reporting periods.

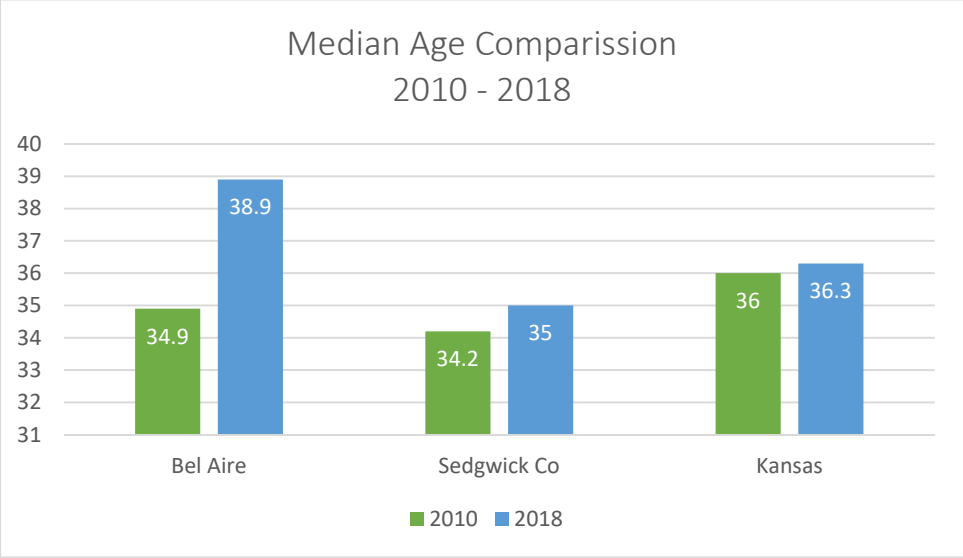
	Labor Force	Unemployment Rate
Bel Aire	5,628	1.20%
Sedgwick County	246,592	3.20%
State of Kansas	1,483,942	3.20%

Population Trends

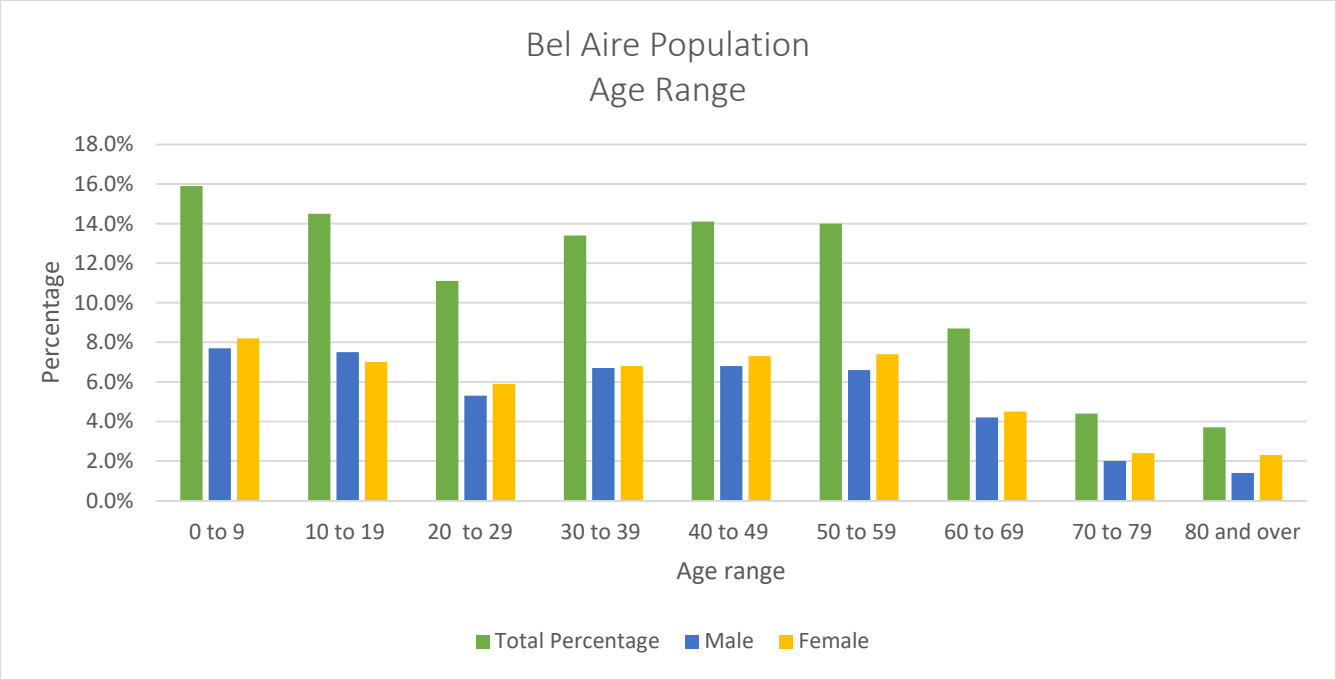
According to 2018 U.S. Census data, Bel Aire has experienced and maintained population growth reporting an estimated population of 8,073. The City's population has increased 38% since the 2010 census was conducted and a 118% increase since 1990. This data exceeds the U.S. population average growth for the same time period. The City's median age is 38.9 and 26.6% of residents are under the age of 18.

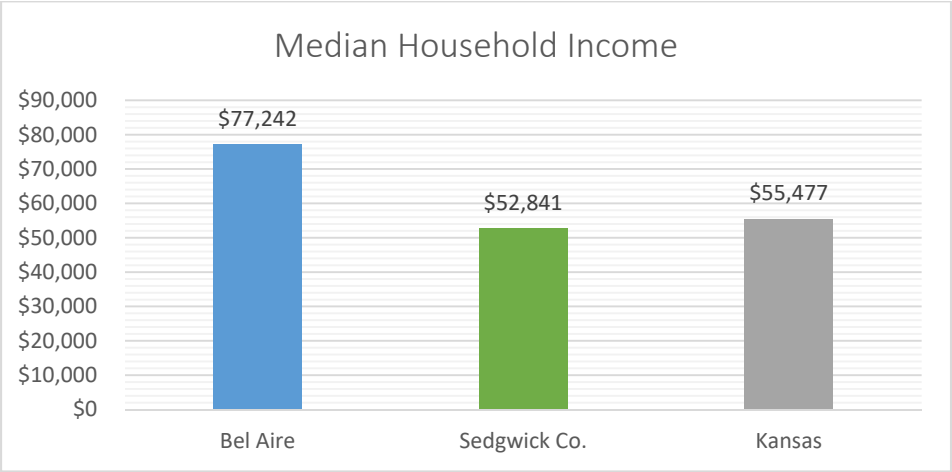


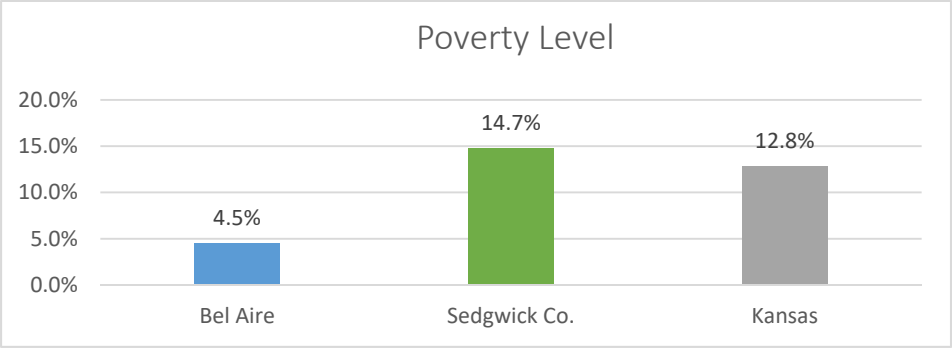
Source: U.S. Census 2018 Estimate



Source: U.S. Census 2013-2017 American Survey 5-year Estimates







Sources for graphs above: U.S. Census 2013-2017 American Survey 5-year Estimates

Education

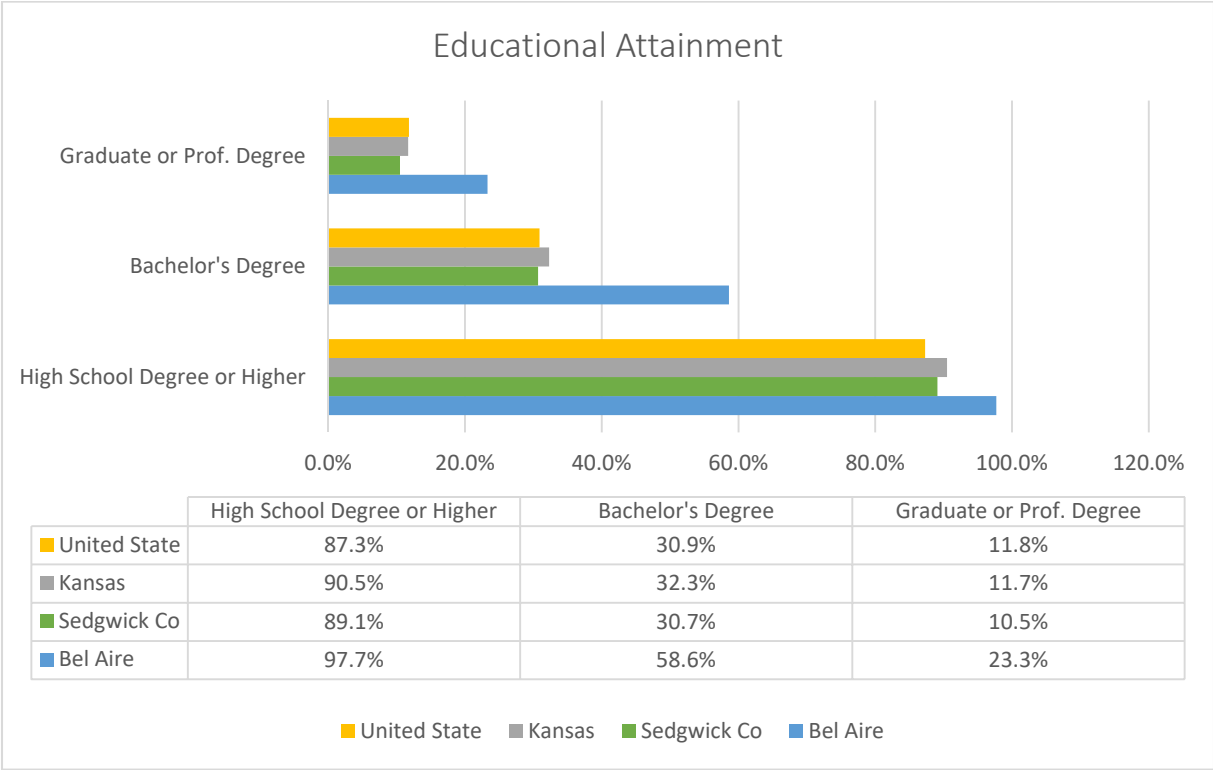
- Bel Aire boasts a 97.7% educational attainment of high school diploma or higher compared to the states average of 89.1% *(2013-2017 American Survey 5-year Estimate)*

Bel Aire is fortunate to have a young population with 1,973 residences falling in the age range of 18 and younger, therefore access to quality education is an important factor.

Bel Aire is served by both Wichita Public Schools (USD 259) and Circle School District (USD 375) as well as two private schools, Sunrise Christian Academy and Resurrection Catholic School.

In 2012, Wichita Public Schools opened two new schools within the city boundaries. 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 through an application process; 25% of the enrollment slots are reserved for Bel Aire residents.

Numerous post-secondary educational institutes are easily accessible for City residents. Wichita State University, Friends University, Newman University, University of Kansas School of Medicine and WSU Tech are conveniently located in neighboring Wichita.



	High School Degree or Higher	Bachelor's Degree	Graduate or Prof. Degree
United State	87.3%	30.9%	11.8%
Kansas	90.5%	32.3%	11.7%
Sedgwick Co	89.1%	30.7%	10.5%
Bel Aire	97.7%	58.6%	23.3%

Budget Process

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

State Statutes

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

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

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

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

- No city can create an indebtedness greater than the funds in the city's treasury.
- A city can issue "no fund warrants" by a resolution of the governing body declaring an extraordinary emergency.
- The Debt Limit Law is contained in K.S.A. 10-308 et seq. These statutes limit the total debt of a city to no more than 30 percent of the assessed valuation of the city.

Basis of Accounting

Kansas legally requires a modified, accrual basis of accounting. In the Modified Accrual basis, revenues are not recognized until received and are available to use for expenditures. Expenditures are recognized when the 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

Basis of Accounting

Budgets for local governments are a plan for spending, but spending is legally limited to approve 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 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.

March 2018 – April 2018	City Manager and Finance Director discuss budget priorities and outlook
May 2019	Citizen input is solicited on the City's website and Bel Aire Breeze
May 2019	Finance Director and Department Heads discuss budget needs for 2020
May 14, 2019	City Council Workshop; staff presents Five Year Forecast
June 11, 2019	City Council Workshop; staff presents 2020 budget outlook calling for no mill levy increase
July 9, 2019	City Council Workshop; changes are discussed
August 6, 2019	City Council Meeting; City Council approves the budget, sets the public hearing and authorizes publication
August 13, 2019	City Council Workshop; changes are discussed
August 20, 2019	City Council adopts the 2020 budget

Financial Policies

Fund Balance/Operating Reserves

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

General Fund Unassigned Fund Balance Target – The City's targeted General Fund unassigned fund balance is at least 30% of budgeted revenues. The target amount is expressed as a goal, and may fluctuate from year to year in the normal course of operations.

Cash Management

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

Debt Financing

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

Capital Expenditures

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

Balanced Budget

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

All Funds Summary

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

For budgeting purposes, staff routinely under estimates projected revenue and over estimates projected expenditures as to maintain a balanced budget and maintain a surplus of budget authority. For this reason, we budget a Transfer Out – Discretionary line item within the General Fund. Should emergency circumstances require extra spending, funds budgeted here can be used, and the Council has made use of this appropriation in the past for small not budgeted capital projects or debt service shortfalls.

The City's targeted General Fund unassigned fund balance is at least 30% of budgeted revenues. The target amount is expressed as a goal, and may fluctuate from year to year in the normal course of operations. The targeted minimum for the General Fund unrestricted fund balance is 17%, which represents the Government Finance Officers Association (GFOA) recommended minimum of no less than 2 months of operating revenues/expenditures. The City's operational budget is projected to end fiscal year 2019 with an ending cash balance of $2,140,908 or 36% of budgeted revenues.

Fund Balances (Ending Fund Balances as of December 31)

Fund	Actual 2017	Actual 2018	Estimated 2019	Budgeted 2020
General	$2,783,752	$3,220,954	$3,125,375	$2,140,908
Bond and Interest	$215,153	$548,796	$274,730	$710,356
Special Highway	$483,145	$453,935	$160,409	$186,571
Land Bank	$669,378	$347,228	$330,064	$307,793
Water	$1,140,906	$1,573,240	$1,834,823	$725,372
Sewer	$1,635,110	$2,092,902	$1,816,696	$825,971
Solid Waste	$278,773	$258,651	$173,651	$50,651
Storm Water	$79,407	$146,941	$159,341	$165,341
	$7,285,624	$8,642,647	$7,875,089	$5,112,964

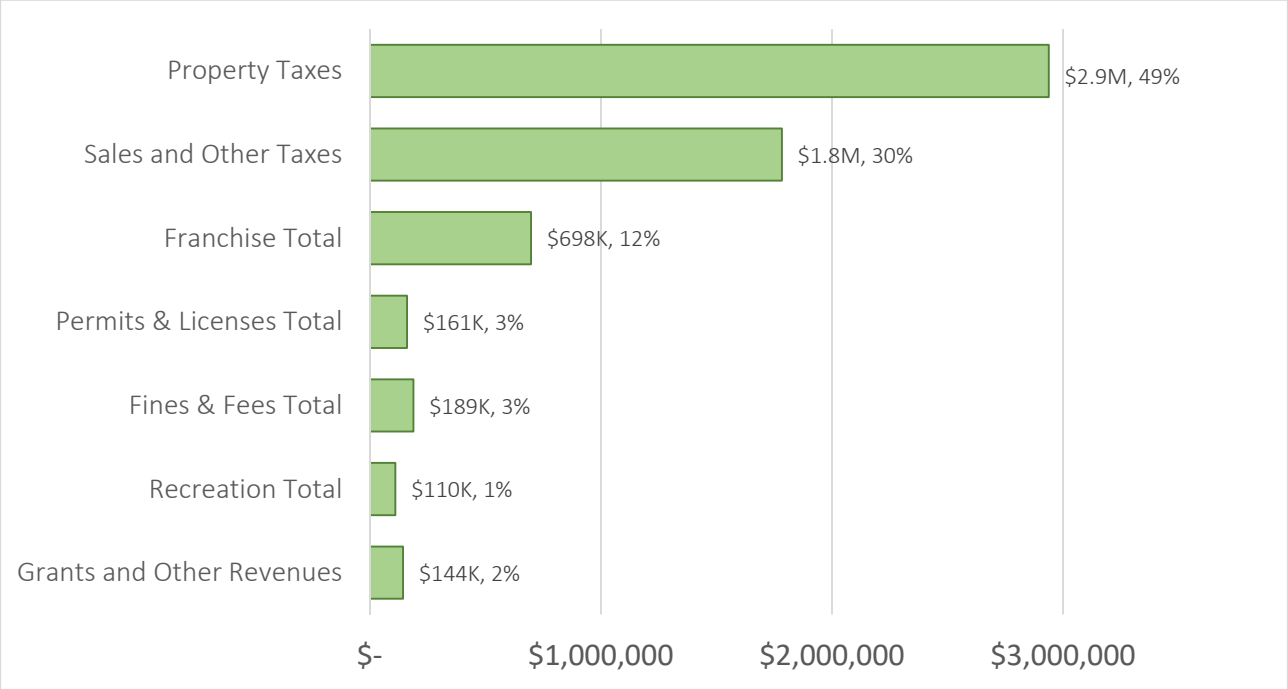
All Funds Combined Budget Summary - 2020 Budget

	Actual 2018	Budget 2019	Estimated 2019	Budget 2020
Beginning Fund Balance	**7,285,624**	**8,642,647**	**8,642,647**	**7,691,380**
Revenues				
Taxes	$4,275,907	$4,404,295	$4,458,174	$4,721,364
Franchise Fees	$662,193	$664,000	$648,377	$697,760
Fines & Fees	$182,133	$171,000	$175,952	$241,800
Permits & Licenses	$161,356	$254,850	$327,505	$480,050
Recreation Fees	$113,408	$106,000	$101,154	$110,500
Grants	$44,318	$58,000	$50,686	$61,622
Special Assessments	$2,261,220	$1,866,870	$1,866,871	$1,989,519
Charges for Service	$5,284,658	$5,062,616	$5,211,562	$4,861,000
Special Revenue	$306,711	$311,010	$115,400	$312,030
Land Sales	$84,377	$150,000	$25,000	$100,000
Other Revenue	$131,378	$81,200	$149,280	$118,320
Transfers In	1,169,231	1,333,887	1,071,814	1,625,569
Total Revenues	$14,676,890	$14,463,728	$14,201,775	$15,319,534
Expenditures				
Personnel	2,456,239	2,818,500	2,818,530	3,079,300
Contractual	3,730,642	4,251,209	4,109,864	4,613,729
Commodities	561,270	1,299,616	1,025,738	1,245,800
Capital Outlay	625,853	164,596	217,162	1,126,000
Debt Service	2,780,732	2,972,593	3,238,583	4,246,128
Special Assessments	611,093	620,000	613,000	580,000
Transfer Out	2,554,039	3,685,788	3,130,166	2,625,052
Cash Forward*	0	2,188,855	0	2,140,908
Total Expenditures	$13,319,867	$18,001,157	$15,153,043	$19,656,917
Revenue Over (Under)	$1,357,023	-$3,537,429	-$951,268	-$4,337,383
Ending Fund Balance All Funds	**8,642,647**	**5,105,218**	**7,691,380**	**3,353,997**

*Appropriations equal Total Expenditures plus Ending Fund Balance (Cash Forward) in accordance with state law. (General Fund Only)

GENERAL FUND

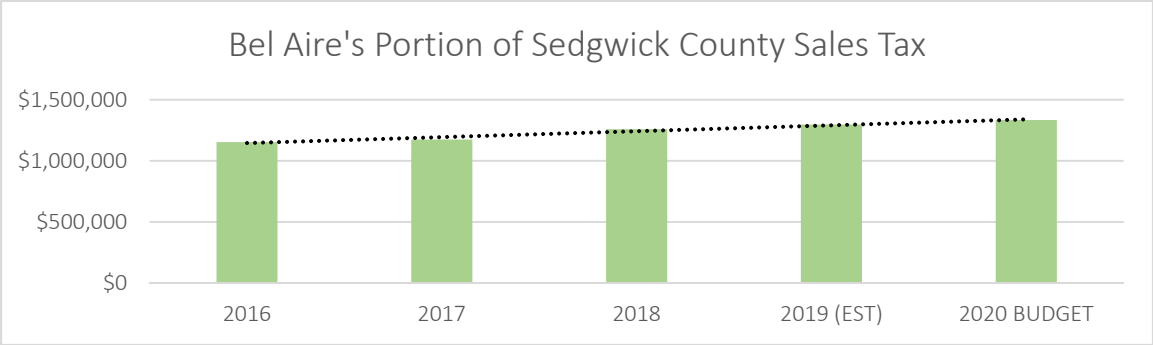
General Fund Revenue Highlights



Overall: Operating revenues for 2020 total $6,023,416, an increase of $223,817 or 5% from Estimated 2019.

Property Taxes and the Mill Levy: The 2020 Budget maintains a flat mill levy in the General Fund, making the total city levy 45.73 mills. The annual bill for City real estate taxes on a home valued at $170,000 will be $894 or $74.50 per month. Property taxes comprise 49% of citywide revenue.

Sales and Other Taxes: Budget 2020 includes $1,750,433 for sales and other taxes. The City receives a portion of the Sedgwick County sales tax (22% of Total Revenues). Receipts include $1,334,588 from the 1% County sales tax distribution, $382,390 from motor vehicle property tax, and $43,297 from other taxes.

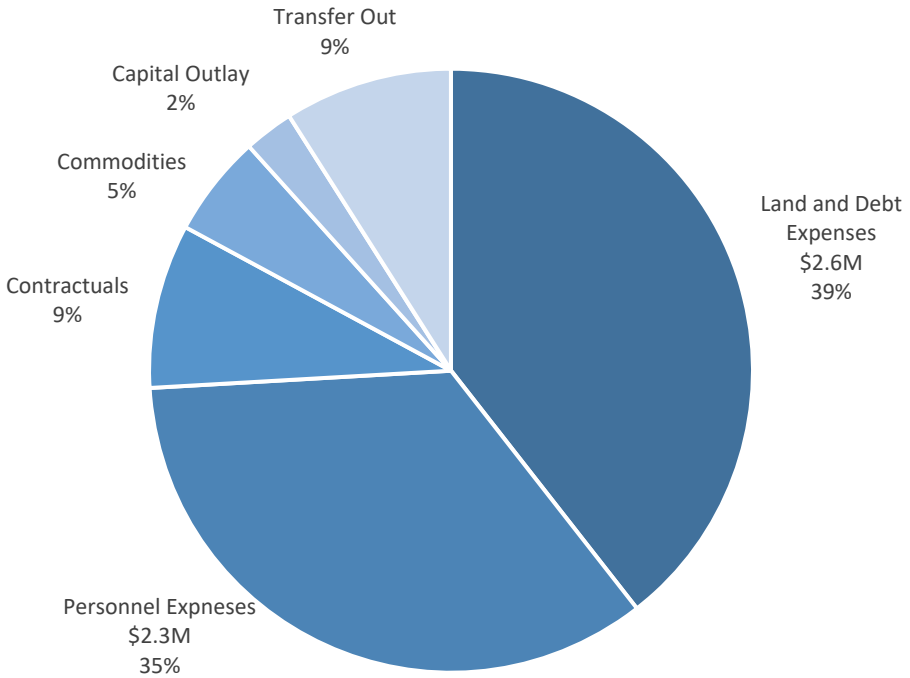


Franchise Fees: Budget 2020 includes $697,760, or 12% of citywide revenue, from franchise fees on electricity, natural gas, cable television, water, sewer, and some telephone services. Unseasonably hot or cold weather can impact collections associated with electricity and natural gas usage.

Permits & Licenses Fees: Budget 2020 includes $161,050, or 3% of citywide revenue from occupational licenses, building permits, and other user fees.

Court Fines: Budget 2020 includes $188,880 or 3% of citywide revenue. Collections can vary due to the availability of police officers for traffic duty.

General Fund Expenditure Highlights



Overall: Operating expenditures for 2020 total $6,658,737, including $600,000 transfer to our Capital Improvement Reserve Fund ($550,000) and Equipment Reserve Fund ($50,000) for capital outlay and improvements. Budget 2020 is $458,783 or 7.39% more than Estimated 2019, primarily due to $119,568 scheduled debt service increase for land debt and $350,000 increase in transfer to our Capital Improvement Reserve Fund for street improvements.

While overall expenditures exceed revenues for 2020, this is due to planned spending of fund balances and is not due to a structural imbalance of the budget.

Land and Debt Expenses: Debt service costs, taxes, special assessments, and other costs associated with the land the City owns along with other Public Building Commission (PBC) debt payment for City Hall and the Central Park Pool total $2.6 million. This accounts for 39% of the City's General Fund total expenditures. All debt service payments are budgeted as a transfer from the General Fund to our Bond and Interest and Public Building Commission Funds.

Personal Services: Citywide employee salary and benefits comprise 35% of operating expenditures. Budget 2020 includes $2,306,950 for employer personnel expenses (Salaries, Benefits, KPERS, FICA, Workman's Compensation, and Unemployment Insurance), a combined increase of $106,105 or 4.8% more than Estimated 2019. Employees are eligible for performance-based merit increases that average 2.5%. Budget 2020 also provides for medical insurance increases of 10% and for City contributions to flexible savings account (FSA's). The Governing Body has identified funding competitive compensation packages as a key initiative.

Contractual Services: Expenditures for 2020 are budgeted at $585,902, which is $10,102 or 2% over Estimated 2019. Contractual expenses include: liability insurance, utilities for public buildings, home incentive grant, engineering services, phones, internet, mobile devices, copier leases, legal services (judge and prosecutor), inmate housing fees, mowing services, janitorial services, recreation instructors, auditing services, financial software, digital ticketing software, body camera storage, and IT support.

Commodities: Expenditures for 2020 are budgeted at $362,900, which is $40,117 or 12% over Estimated 2019. Commodity expenses include: fuel and maintenance for vehicles, postage, publications, training, safety equipment, construction material, materials for public grounds upkeep, police and office supplies, marketing, and uniforms.

Capital Outlay: Expenditures for 2020 are budgeted at $177,000. Capital outlay expenditures are used to acquire, maintain, repair, or upgrade minor capital assets. In 2020, we plan to use these funds for new carpet throughout City Hall, a new police wing entrance, and to resurface Bel Aire Park.

Transfers Out: Transfers for 2020 are budgeted at $600,000. Capital Improvement Reserve Fund will receive $550,000 and Equipment Reserve Fund will receive $50,000. In 2019, the Capital Improvement Reserve Fund address many needed repairs in Central Park, Elk Creek, Rock Spring, and Lycee Heights. Curb and asphalt repair at Rock Road and K-254, Danbury and 41st Street, Stratford, Perryton, Rodeo, St. James, and Farmstead Court. In 2019, the Equipment Reserve Fund purchased a new police vehicle, new code enforcement vehicle, a bobcat skid loader, and a new server for City Hall.

General Fund Fiscal Year 2020	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Unencumbered Cash January 1	2,572,890	2,783,752	3,220,954	2,776,230
Revenue				
Taxes	3,973,563	4,275,907	4,404,295	4,721,364
Franchise Fees	467,738	662,193	664,000	697,760
Fines & Fees	297,976	182,133	171,000	188,800
Permit & Licenses	331,059	161,356	254,850	161,050
Recreation	60,698	62,033	66,000	66,500
Central Park Pool	43,516	51,375	40,000	44,000
Grants	50,292	44,318	58,000	61,622
Misc. Income	112,188	87,789	71,200	82,320
Total Revenue	**5,337,003**	**5,527,104**	**5,729,345**	**6,023,416**
Expenditures				
Personnel	1,924,269	1,918,327	2,180,800	2,306,950
Contractual	562,982	532,232	631,209	639,129
Commodities	471,951	508,147	565,716	555,400
Capital Outlay	73,246	131,766	25,500	177,000
Debt Service	0	0	42,000	24,000
Transfers Out	2,093,693	1,999,431	2,728,843	2,956,259
Total Expenditures	**5,126,141**	**5,089,903**	**6,174,068**	**6,658,738**
Unencumbered Cash December 31	2,783,752	3,220,953	2,776,231	2,140,908

REVENUES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Taxes				
Ad Valorem Taxes	2,353,946	2,521,355	2,775,165	2,938,273
Delinquent Taxes	27,816	59,241	30,000	30,000
Pilot Fees	17,000	19,380	17,500	21,730
Motor Vehicle Taxes	386,575	403,215	360,143	382,390
RV Tax	2,586	2,213	2,554	2,282
16/20 M Trucks	149	313	250	356
Watercraft Tax	1,344	1,424	1,458	1,574
Commercial Vehicle Tax	10,120	9,721	9,035	10,171
Sales Tax - Sedgwick Co.	1,174,000	1,259,045	1,208,190	1,334,588
Taxes Total	**3,973,535**	**4,275,907**	**4,404,295**	**4,721,364**
Franchise Fees				
Water Franchise Fee	0	50,000	100,000	100,000
Electric Franchise Fee	303,278	335,691	309,000	320,000
Sewer Franchise Fee	0	100,000	100,000	100,000
Gas Service Franchise Fee	78,973	91,942	75,000	94,760
Telephone Franchise Fee	5,863	7,356	5,000	6,000
Cable Franchise Fee	79,624	77,204	75,000	77,000
Franchise Total	**467,738**	**662,193**	**664,000**	**697,760**
Fines & Fees				
Court Fines	192,876	122,496	110,000	125,000
Court Costs	78,795	42,165	42,000	45,000
Police Training Fee	8,174	4,355	4,000	4,200
Court Sys Enhancement Fee	4,919	2,631	3,000	3,200
Court Services Assessed Fee	4,865	2,639	3,000	3,200
Jail Fee Reimbursements	3,556	3,864	5,000	4,000
Fingerprinting Fee	1,860	1,374	500	1,000
Police Report Fees	2,931	2,610	3,000	2,700
False Alarm Fees	0	0	500	500
Fines & Fees Total	**297,976**	**182,133**	**171,000**	**188,800**
Permit & Licenses				
Building Permits	109,565	70,597	110,000	75,000
Zoning, Platting, Variance	4,240	2,645	4,000	2,000
Contractors Licenses	19,750	14,060	20,000	15,000
Administrative Fees	175,716	54,189	100,000	50,000
Business Licenses	3,900	600	3,000	4,500
Community Room Rental	1,770	2,445	2,000	2,000
Animal Licenses/Permits	3,950	4,303	3,500	0

(Table Continued)	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Garage Sales	168	318	350	350
Fireworks Permits	12,000	12,200	12,000	12,200
Permits & Licenses Total	**331,059**	**161,356**	**254,850**	**161,050**
Recreation				
Recreation Program Fees	44,940	47,931	50,000	51,000
Recreation Day Fees/Pass	4,398	3,566	5,000	6,000
Recreation Facility Rental	8,025	8,099	10,000	8,000
Recreation Concessions	1,513	2,256	1,000	1,500
Recreation Donations	1,823	181	0	0
Recreation Total	**60,698**	**62,033**	**66,000**	**66,500**
Central Park Pool				
CP Pool - Day Fees	6,357	7,977	7,000	9,000
CP Pool - Programs/Lessons	7,721	7,090	6,000	7,000
CP Pool - Memberships	3,548	5,525	4,000	6,500
CP Pool - Concessions	948	1,140	500	500
CP Pool - Facility Rentals	1,679	4,233	2,500	3,000
CP Pool - HOA Dues/Payments	23,265	25,410	20,000	18,000
Pool Total	**43,516**	**51,375**	**40,000**	**44,000**
Law Enforcement Grants				
Grants – DOJ Bulletproof Vest	15,598	0	10,000	10,000
Grants - Sedgwick Co Dept. Aging	14,396	13,500	18,000	18,000
Grants - Step PD Overtime	0	1,361	0	1,500
Grants – USD 259/SRO PD	20,298	29,457	30,000	32,122
Grants Total	**50,292**	**44,318**	**58,000**	**61,622**
Misc. Revenue				
Donations	440	855	200	200
Interest On Investments	11,016	22,550	15,000	25,000
Lease Pymt/Old City Hall Bldg	35,589	35,941	35,000	35,000
Lease Pymt/Sprint Tower	8,346	8,597	8,000	9,120
Misc. Income	4,681	5,956	3,000	3,000
Misc. Reimbursements	45,236	13,541	0	10,000
Sale Of Equipment	6,881	350	10,000	0
Misc. Total	**112,188**	**87,789**	**71,200**	**82,320**
TOTAL REVENUES	**5,337,003**	**5,527,104**	**5,729,345**	**6,023,416**

General Fund: Administration

MISSION

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.

Major Accomplishment for FY 2019:

- ✓ Over $250,000 dollars in land sales.
- ✓ Updated receipts management process to included better online payment processing and scanned checks
- ✓ Worked with City Council to complete a comprehensive strategic planning process that sets the direction for the community.
- ✓ Assisted department heads in formulating and accomplishing goals that align with the organization's comprehensive strategic plan.

Goals and Objectives for FY 2020:

- ✓ Complete a salary and benefit analysis
- ✓ Increase communications with citizens
- ✓ Market the City's available land
- ✓ Track city driven projects

ADMINISTRATION POSITIONS	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
City Manager	1.0	1.0	1.0	1.0
City Attorney	1.0	1.0	1.0	1.0
Director of Finance	1.0	1.0	1.0	1.0
City Treasurer	1.0	1.0	1.0	1.0
City Clerk	1.0	1.0	1.0	1.0
Director of Communications	0.0	0.0	1.0	1.0
Information Clerk	1.0	1.0	1.0	1.0
Department Total	**6.0**	**6.0**	**7.0**	**7.0**

ADMINISTRATION EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Personnel				
Salaries	344,727	364,583	454,000	495,000
Overtime Contingency	2,920	7,371	4,000	4,000
FICA	27,219	28,949	36,000	38,000
KPERS	33,714	40,843	45,000	47,500
457 Expense	7,515	7,702	8,000	17,000
Health & Dental	65,200	78,143	96,000	110,000
Workmans Comp Expense	480	686	1,300	1,500
Unemployment Expense	282	470	1,850	3,500
Personnel Total	**482,057**	**528,747**	**646,150**	**716,500**
Contractual				
Contractual Services	1,901	3,595	2,500	23,000
Liability Insurance	5,474	5,399	6,000	12,897
Legal Services	297	0	309	0
Communication Services	4,396	4,720	4,500	4,800
Utilities	4,478	5,690	6,000	6,000
Contractual Total	**16,547**	**19,405**	**19,309**	**46,697**
Commodities				
Professional Dues/Member	2,962	2,581	2,000	3,000
Office Supplies	7,677	6,053	6,000	6,000
Office Equip/Furnishings	2,020	4,473	4,000	2,000
Postage	1,502	1,266	2,000	2,000
Publications/Printing	2,949	2,093	2,000	2,000
Merchandise Tsf or Dist	495	903	0	1,000
Training & Conferences	7,145	9,818	10,000	15,000
Commodities Total	**24,750**	**27,188**	**26,000**	**31,000**
Capital Outlay				
Development Resources	0	9,180	10,000	30,000
Capital Outlay Total	**0**	**9,180**	**10,000**	**30,000**
ADMINISTRATION DEPT TOTAL	**523,353**	**584,519**	**701,459**	**824,197**

General Fund: Planning & Zoning

MISSION

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.

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

Major Accomplishment for FY 2019:

- ✓ Trained new full-time Code Enforcement Officer.
- ✓ Increased compliance with codes and irrigation system overflow inspections by 60%.
- ✓ Enforced compliance with City regulations and ordinances including those pertaining to zoning, land use, nuisance housing, building codes, health and safety and other matters of public concern.

Goals and Objectives for FY 2020:

- ✓ Develop an interactive map for the Department and our community.
- ✓ Purchase software to track permits, licenses and department activities.
- ✓ Increase community outreach and education on city regulations.

PLANNING & ZONING POSITIONS	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Director of Planning & Zoning	1.0	1.0	1.0	1.0
Code Enforcement Officer	1.0	1.0	1.0	1.0
Planning & Zoning Assistant	0.5	0.5	0.5	0.5
Department Total	**2.5**	**2.5**	**2.5**	**2.5**

PLANNING & ZONING EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED
Salaries	129,511	114,602	117,000	123,000
Overtime Contingency	2,507	5,360	2,000	2,000
FICA	9,833	8,947	9,000	9,500
KPERS	6,972	6,374	12,000	12,500
Health & Dental	14,761	11,505	15,000	16,000
Workmans Comp Expense	5,920	5,317	13,000	13,000
Unemployment Expense	66	184	500	500
Personnel Total	**169,570**	**152,288**	**168,500**	**176,500**
Contractual Services	5,637	1,890	6,000	13,000
Liability Insurance	3,320	4,143	4,500	4,643
Engineering Services	0	0	2,000	0
Communication Services	1,787	2,110	2,000	2,500
Utilities	1,551	1,924	2,500	2,500
Contractual Total	**12,295**	**10,066**	**17,000**	**22,643**
Professional Dues/Member	601	460	700	700
Office Supplies	1,265	1,051	1,500	1,500
Office Equip/Furnishings	1,867	3,281	2,000	4,000
Postage	1,304	1,022	3,000	2,000
Publications/Printings	545	1,200	2,000	3,000
Safety Equip & Supplies	0	0	1,000	1,000
Uniforms/Clothing	359	837	300	500
Training & Conferences	1,045	447	3,000	3,000
Vehicle/Equip Maint/Rep	759	532	1,000	700
Petroleum Products	780	1,285	1,500	1,500
Commodities Total	**8,526**	**10,114**	**16,000**	**17,900**
Veh/Equip Lease/Purchase	0	0	0	1,500
Capital Outlay Total	**0**	**0**	**0**	**1,500**
PLANNING & ZONING TOTAL	**190,391**	**172,469**	**201,500**	**218,543**

General Fund: Municipal Court

MISSION

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.

Major Accomplishment for FY 2019:

- ✓ Utilized Kansas Set-Off Program for court collections clearing up in excess of $10,000 in bad debt.

Goals and Objectives for FY 2020:

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

MUNICIPAL COURT POSITIONS	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Court/Police Clerk	1.0	1.0	1.0	1.0
Assistant Court Clerk	0.5	0.5	0.5	0.5
Municipal Judge-Contracted				
City Prosecutor-Contracted				
Department Total	**1.5**	**1.5**	**1.5**	**1.5**

COURT EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED
Salaries	36,093	36,929	61,000	62,000
Overtime Contingency	1,342	1,224	2,000	2,000
FICA	2,721	2,758	4,600	4,750
KPERS	3,270	3,583	6,000	6,000
Health/Dental/Life Expense	11,623	13,180	20,500	20,500
Workmans Comp	94	104	200	150
Unemployment Expense	37	49	250	350
Personnel Total	**55,180**	**57,827**	**94,550**	**95,750**
Contractual Services	1,507	1,123	2,000	2,000
Court Appt Atty/Investig	8,776	7,927	10,000	10,000
Liability Insurance	1,076	940	1,500	1,075
LEGAL SERVICES (Judge, Prosecutor & Protem)	22,630	21,574	25,000	27,000
Communication Services	563	571	700	700
Utilities	1,119	1,423	2,000	2,000
Refunds	2,946	3,920	3,500	0
Inmate Housing Fees	17,224	13,909	25,000	25,000
Contractual Total	**55,841**	**51,386**	**69,700**	**67,775**
Professional Dues/Member	43	43	100	100
Office Supplies	1,167	835	1,000	1,000
Office Equip/Furnishings	54	1,904	1,000	1,000
Postage	931	779	1,500	1,500
Publications/Printing	497	793	500	1,000
Training & Conferences	50	587	500	1,200
Commodities Total	**2,741**	**4,941**	**4,600**	**5,800**
MUNICIPAL COURT DEPT TOTAL	**113,762**	**114,154**	**168,850**	**169,325**

General Fund: Parks & Grounds

MISSION

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. Park 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 Street Fund for maintenance of public rights-of-way.

Major Accomplishment for FY 2019:

- ✓ Installed updated playground equipment at Central Park facility.
- ✓ Purchased new mower with Equipment reserve funds
- ✓ Trees: Planted (4), Pruned (350), removed 174.
- ✓ Correcting retention pond algae through addition of fountains and practices such as carp and mowing.
- ✓ "How to fertilize your lawn" literature made available to residents.

Goals and Objectives for FY 2020:

- ✓ Maintain Tree USA designation
- ✓ Hire and train one additional maintenance worker
- ✓ Apply for grant funding to replace safety surface in Bel Aire Park.
- ✓ Replace sidewalks at Eagle Lake Park

PARKS & GROUNDS POSITIONS	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
City Arborist	1.0	1.0	1.0	1.0
Maintenance Worker	0.0	0.0	0.0	1.0
Department Total	**1.0**	**1.0**	**1.0**	**2.0**

PARKS & GROUNDS EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED
Salaries	106,424	74,249	78,000	76,000
Overtime Contingency	3,558	3,750	3,000	2,500
FICA	8,620	5,832	6,000	5,800
KPERS	10,007	7,324	7,700	7,500
Health/Dental/Life Expense	15,849	13,023	14,500	10,000
Workmans Comp	1,981	2,136	3,000	2,700
Unemployment Expense	59	165	300	400
Personnel Total	**146,497**	**106,480**	**112,500**	**104,900**
Mowing Services	12,622	13,955	20,000	10,000
Contractual Services	3,504	10,883	4,000	4,500
Liability Insurance	9,732	6,022	10,000	5,429
Communication Services	1,278	1,272	1,500	1,500
Utilities	4,339	4,889	5,000	5,200
Contractual Total	**31,475**	**37,021**	**40,500**	**26,629**
Agricult/Horticult Supply	1,060	4,539	4,000	2,000
Trees	2,981	4,940	3,000	5,000
Chemicals	793	251	1,200	1,000
Irrigation Systems	3,249	1,188	4,000	4,000
Professional Dues/Member	50	50	300	150
Community Relations/Event	49	45	500	100
Office Supplies	535	313	500	500
Office Equip/Furnishings	40	0	500	500
Publications	176	489	183	200
Cleaning Supplies	15	184	400	200
Safety Equip & Supplies	542	669	1,000	1,000
Uniforms/Clothing	317	199	700	500
Training & Conferences	271	463	800	500
Minor Equip: Tools,Elect	544	1,232	3,000	3,000
Veh/Equip Repairs & Maint	9,741	5,215	8,000	8,000
Petroleum Products	3,599	4,131	5,000	6,400
Construction Material/Sup	779	1,007	1,000	1,000
Signs, Material/Supplies	25	742	2,000	1,500
Recreational Equip/Supply	610	119	1,500	1,500
Commodities Total	**25,376**	**25,776**	**37,583**	**37,050**
Veh/Equip Lease/Purchases	0	2,995	0	0
Park Equipment	0	1,303	2,500	2,500
Public Grounds Improvement	42,004	0	3,000	9,000
Capital Outlay Total	**42,004**	**4,298**	**5,500**	**11,500**
PARKS & GROUNDS DEPT TOTAL	**245,352**	**173,576**	**196,083**	**180,079**

General Fund: Police

MISSION

The mission of the Bel Aire 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 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. Commissioned police personnel provide 24 hour coverage 7 days per week.

Major Accomplishment for FY 2019:

- ✓ Increased community outreach with activities such as a community-wide National Night Out.
- ✓ Increased department personnel to twelve full-time and two part-time employees.
- ✓ Purchased four body armor
- ✓ Purchased ten tasers with Equipment Reserve Funds

Goals and Objectives for FY 2020:

- ✓ Purchase one vehicle for the department with Equipment reserve funds
- ✓ Maintain commitment to excellence in police training, crime prevention, and overall enforcement.
- ✓ Identify problems that have the potential for becoming intrusions in the community
- ✓ Create and maintain a feeling of security in the community
- ✓ Develop and implement strategies and programs which enhance delivery of police service in the community

POLICE DEPARTMENT POSITIONS	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Chief of Police	1.0	1.0	1.0	1.0
Lieutenant	1.0	1.0	1.0	1.0
Sergeant	1.0	1.0	1.0	1.0
Detective	1.0	1.0	1.0	1.0
Police Officer	8.0	8.5	9.0	9.0
Department Total	**12.0**	**12.5**	**13.0**	**13.0**

POLICE DEPARTMENT EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED
Salaries	537,197	515,020	570,000	581,800
Overtime Contingency	33,994	28,090	40,000	40,000
FICA	42,229	40,391	43,000	45,000
KPERS	48,853	50,409	53,500	54,000
Health/Dental/Life Expense	89,592	107,563	146,000	130,000
Workmans Comp	8,163	7,402	18,000	19,000
Unemployment Expense	407	715	2,300	3,000
Personnel Total	**760,435**	**749,591**	**872,800**	**872,800**
Animal Control	1,295	755	2,000	2,000
Computer Support Services	898	3,038	1,500	1,500
Contractual Services	25,901	21,833	23,000	24,000
Liability Insurance	27,991	29,998	30,000	32,447
Medical Services	429	585	2,000	2,000
Communication Services	7,989	8,554	9,000	9,000
Utilities	7,302	9,288	9,500	9,700
Contractual Total	**71,806**	**74,051**	**77,000**	**80,647**
Professional Dues/Member	385	370	1,000	500
Community Relations/Event	1,794	1,407	2,000	3,500
Office Supplies	5,553	3,542	2,500	3,500
Office Equip/Furnishings	1,557	3,149	3,000	3,000
Postage	805	383	1,000	1,000
Printing & Publications	1,227	3,036	2,000	2,000
Safety Equip & Supplies	4,984	1,007	6,000	6,000
Merchandise Tsf Or Dist	205	309	500	500
Uniforms/Clothing	9,985	12,235	10,000	25,000
Training & Conferences	4,460	4,301	15,500	15,000
Veh/Equip Repairs & Maint	20,330	23,398	12,000	15,000
Petroleum Products	25,624	22,189	30,000	30,000
Police Supplies	3,433	6,694	17,000	15,000
Commodities Total	**80,343**	**82,022**	**102,500**	**120,000**
Veh/Equip Lease/Purchase	12,169	12,545	0	4,000
Capital Outlay Total	**12,169**	**12,545**	**0**	**4,000**
POLICE DEPT TOTAL	**924,753**	**918,210**	**1,052,300**	**1,077,447**

General Fund: Recreation

MISSION

The mission of the Recreation Department is to foster community heritage by providing quality recreational opportunities that promote physical fitness and strong human relationships while maintaining 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.

Major Accomplishment for FY 2019:

- ✓ Organizing special events such as Bel of the Ball, Community Festivals, Christmas in Bel Aire, Easter Egg Hunt, and Community Bike Day.
- ✓ Completed construction of a new program office
- ✓ Replaced Recreation Center Roof with Capital Reserve Funds
- ✓ Implement online and credit card payment services.
- ✓ Added security cameras to facilities.

Goals and Objectives for FY 2020:

- ✓ Refresh youth sport programing
- ✓ Offer programs to include more age groups

RECREATION POSITIONS	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Recreation Director	1.0	1.0	2.0	2.0
Recreation Coordinator	0.0	0.0	1.0	1.0
Recreation Assistant	3.0	3.0	1.5	1.5
Department Total	**4.0**	**4.0**	**4.5**	**4.5**

RECREATION DEPARTMENT EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Personnel				
Salaries	144,975	149,917	170,000	185,000
Overtime Contingency	67	63	2,500	2,500
FICA	10,914	11,314	13,000	14,500
KPERS	9,214	11,462	14,000	14,500
Health/Dental/Life Expense	19,212	16,557	27,500	32,000
Workmans Comp	1,216	1,133	2,500	7,000
Unemployment Expense	115	206	700	750
Personnel Total	**185,712**	**190,652**	**230,200**	**256,250**
Contractual				
Contractual Services	6,052	5,017	5,000	5,500
Liability Insurance	10,786	10,159	11,000	11,270
Recreation Instructors	16,642	12,964	18,000	17,000
Janitorial Services	4,944	8,885	10,000	10,000
Communications Services	3,346	3,316	4,000	3,500
Utilities	10,287	10,100	12,000	12,000
Contractual Total	**52,058**	**50,440**	**60,000**	**59,270**
Commodities				
Agriculture/Horticulture Supply	3,371	408	3,500	3,500
Chemicals	3,640	4,578	4,500	4,500
Professional Dues/Member	550	705	700	750
Community Relations/Event	0	180	1,000	500
Office Supplies	2,269	1,626	1,000	1,500
Office Equip/Furnishings	86	961	500	2,500
Postage	20	146	200	200
Publications	750	219	200	500
Cleaning Supplies	1,548	1,644	2,000	2,000
Merchandise Tsf or Dist	5,158	4,393	6,500	6,500
Uniforms/Clothing	34	864	600	500
Training & Conferences	792	1,629	2,000	2,000
Minor Equip: Tools, Elect	819	191	2,000	2,000
Veh/Equip Repairs & Maint.	775	338	3,000	3,000
Petroleum Products	1,230	1,403	2,000	2,000
Construction Material/Sup	1,857	525	3,000	2,000
Signs & Materials	0	0	300	0
Recreational Equip/Supply	3,095	3,547	4,000	4,000
Commodities Total	**25,991**	**23,358**	**37,000**	**37,950**

(Table Continued)	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Capital Outlay				
Buildings/Fixed Equipment	5,109	0	0	30,000
Capital Outlay Total	**5,109**	**0**	**0**	**30,000**
RECREATION DEPT TOTAL	**268,870**	**264,451**	**327,200**	**383,470**

General Fund: Central Park Pool

MISSION

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

The Central Park Pool is operated by the City of Bel Aire and is open to the public. Anyone can utilize the pool through daily fees or annual memberships.

Operations of the pool are roughly from the end of school in May until school starts in August, weather permitting. The pool offers open swimming, swimming lessons and is available for rent. All members of the Central Park Home Owner's Association enjoy family memberships to the pool as part of their annual dues.

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

Bel Aire's Hot Dawg Pool Party ends the swimming season with a fun family outing catering to our furry friends.

CENTRAL PARK POOL EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Personnel				
Pool Salaries	19,758	21,188	24,000	24,000
FICA	1,512	1,621	1,800	1,800
Workmans Comp	413	612	1,100	1,100
Unemployment Expense	0	20	100	100
Personnel Total	**21,683**	**23,441**	**27,000**	**27,000**
Contractual				
Contractual Services	9,199	9,887	8,000	10,000
Liability Insurance	1,528	1,073	2,000	1,311
Medical Services	320	240	500	500
Communication Services	45	347	500	500
Utilities	2,750	3,173	3,500	3,500
Contractual Total	**13,842**	**14,721**	**14,500**	**15,811**
Commodities				
Ag/Horticulture Supply	201	0	500	500
Chemicals	5,472	3,847	5,500	5,500
Office Supplies	833	515	1,500	1,500
Cleaning Supplies	229	368	400	400
Uniforms/Clothing	553	101	400	400
Training/Conferences	0	0	250	0
Merchandise Tsf or Dist	0	879	500	900
Minor Equip/Tools	900	216	1,500	1,500
Equipment Repairs/Maint	0	2,378	1,000	1,000
Recreational Equip/Supply	98	985	400	400
Commodities Total	**8,285**	**9,289**	**11,950**	**12,100**
CENTRAL PARK POOL DEPT TOTAL	**43,810**	**47,451**	**53,450**	**54,911**

General Fund: Senior Center

MISSION

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

The City receives an annual grant from Sedgwick County to help fund the management and activities of the Senior Department. The 2019 revenue budget includes $18,000 of revenue from this grant. County contracts are negotiated on an annual basis.

Salary for a part-time Senior Coordinator position is funded through this department and supervised by the Director of Finance and Administration. This position assists with record keeping, planning of activities, scheduling events for seniors.

Funding for instructors and utility expenses are the largest Contractual obligations in the Senior budget. Instructors provide educational and entertaining programming required by the terms of the Sedgwick County contract.

Major Accomplishment for FY 2019:

- ✓ Purchased new furniture for seating area.
- ✓ Planned successful adventures for seniors such as bus trips to Pawhuska and Concordia as well as local outings including Mosley Street Melodrama.

Goals and Objectives for FY 2020:

- ✓ Increase participation in programs and opportunities.
- ✓ Continue to serve an aging population with social, recreational, active and healthy opportunity.

SENIOR CENTER POSITIONS	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Senior Coordinator Director	0.5	0.5	0.5	0.5
Department Total	**0.5**	**0.5**	**0.5**	**0.5**

SENIOR CENTER EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Personnel				
Salaries	16,500	16,000	16,500	15,500
Overtime Contingency	0	0		500
FICA	0	0		500
KPERS	0	0		1,500
Health/Dental/Life Expense	0	0		2,400
Workmans Comp	0	371		1,200
Unemployment Expense	0	25		100
Personnel Total	**16,500**	**16,396**	**16,500**	**21,700**
Contractual				
Liability Insurance	616	940	1,100	100
Instructors	150	50	1,000	500
Communications Svcs	939	951	1,000	1,000
Utilities	2,188	2,761	2,500	2,800
Contractual Total	**3,893**	**4,702**	**5,600**	**4,400**
Commodities				
Dues & Memberships	145	50	200	200
Comm Relations/Events	3,253	876	3,000	4,000
Senior Grants/Donations	2,500	4,000	4,000	4,000
Office Supplies	177	79	500	250
Office Equip/Furnishings	15	117	500	250
Postage	218	173	500	500
Publications	109	0	100	200
Advertising/Marketing	0	0	100	0
Training & Conferences	349	72	500	500
Commodities Total	**6,766**	**5,366**	**9,400**	**9,900**
SENIOR CENTER TOTAL	**27,159**	**26,464**	**31,500**	**36,000**

General Fund: Mayor and Council

MISSION

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

The City of Bel Aire is governed by the Council-Manager form of government. The Mayor serves for two years and is not limited on the number of terms. Council Members are elected to four year terms and are also not limited on the number of terms. Elections are held in November of every odd numbered year. The Mayor and Council Members are elected at-large which means that every citizen in the community has the opportunity to vote on the Mayor and every member on the City Council.

Major Accomplishment for FY 2019:

- ✓ Purchased streaming software for city meetings.
- ✓ Upgraded lighting in council chambers.

Goals and Objectives for FY 2020:

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

MAYOR & COUNCIL POSITIONS	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Mayor	1.0	1.0	1.0	1.0
City Council Member	5.0	5.0	5.0	5.0
Department Total	**6.0**	**6.0**	**6.0**	**6.0**

MAYOR & COUNCIL EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Personnel				
Salaries	10,125	12,000	11,500	18,000
FICA	774	803	1,000	1,400
Workmans Comp	45	18	50	50
Unemployment Expense	9	16	50	100
Personnel Total	**10,953**	**12,837**	**12,600**	**19,550**
Contractual				
Contractual Services	1,795	2,291	7,700	9,200
Liability Insurance	2,516	2,500	3,600	3,600
Communication Services	1,613	1,731	2,700	2,700
Utilities	1,068	1,339	1,500	1,500
Contractual Total	**6,991**	**7,860**	**15,500**	**17,000**
Commodities				
Professional Dues/Memberships	4,658	5,570	7,000	7,500
Comm Relations/Events	176	349	183	500
Office Supplies	567	606	1,000	1,000
Office Equip/Furnishings	0	757	1,000	1,000
Postage	5	1	400	100
Printing & Publications	1,960	1,136	2,000	2,000
Merch For Tsf or Dist	1,207	458	600	1,000
Training & Conferences	4,573	6,425	7,000	7,000
Commodities Total	**13,146**	**15,301**	**19,183**	**20,100**
MAYOR & COUNCIL DEPT TOTAL	**31,091**	**35,998**	**47,283**	**56,650**

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 2019, the Non-Departmental contractual expenditures includes $30,000 to cover the City's mandatory auditing and other accounting costs, $50,000 for all information technology support, and $25,000 for janitorial services.

The largest expenditure category in Non-Departmental is for Transfers Out totaling $771,353. This amount includes $371,353 to transfer to the Public Building Commission Fund for the City Hall and Central Park Pool annual debt payments, $200,000 for a transfer to the Capital Improvement Reserve Fund and $200,000 for a transfer to the Equipment Reserve Fund.

Major Accomplishment for FY 2019:

- ✓ Painted interior of city hall administration offices
- ✓ Purchased projector for community room
- ✓ Upgraded several lights to LED
- ✓ Purchased metal art for city property
- ✓ City Hall landscaping project

Goals and Objectives for FY 2020:

- ✓ Replace carpet at city hall
- ✓ HVAC improvement project

NON-DEPARTMENTAL EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Personnel				
Health/Dental/Life Expenses	6,000	3,500	0	10,000
Personnel Total	**6,000**	**3,500**	**0**	**10,000**
Contractual				
Ach Transfer Fees	375	390	500	0
Unclaimed Property	1,261	0	0	0
Accounting & Auditing	29,260	33,130	32,000	35,000
Computer Support Svcs	40,299	39,710	55,000	50,000
Contractual Svcs	32,351	30,564	40,000	50,000
Liability Insurance	17,203	10,119	20,000	12,030
Janitorial Svcs	21,405	22,005	30,000	30,000
Communications Svcs	1,117	1,246	4,000	4,000
Utilities	288	321	500	500
Contractual Total	**143,559**	**137,485**	**182,000**	**181,530**
Commodities				
Prof Dues/Membership	4,461	2,341	0	300
Comm Relations/Events	2,160	348	500	500
Office Supplies	4,405	5,055	2,000	2,000
Office Equip/Furnishings	8,192	12,042	10,000	10,000
Postage	115	891	0	0
Cleaning Supplies	1,514	1,238	2,000	2,000
Merchandise Tsf or Dist	2,721	3,478	3,000	3,000
Vehicle Maintenance/Repair	2,422	601	3,000	3,000
Petroleum Products	979	1,176	1,500	1,500
Commodities Total	**26,969**	**27,169**	**22,000**	**22,300**
Capital Outlay				
Buildings/Fixed Equipment	1,752	12,734	5,000	15,000
Public Grounds Improve	3,784	37,418	5,000	85,000
Capital Outlay Total	**5,536**	**50,152**	**10,000**	**100,000**
Transfer Out				
City Hall Debt (2014a)	48,225	269,700	266,200	266,750
Pool Debt (2014b)	0	101,853	105,153	63,053
To Capital Improvement Reserve	250,000	50,000	200,000	50,000
To CIR for Streets	0	0	0	500,000
To Equipment Reserve	200,000	50,000	200,000	50,000
To Street Fund	600,000	250,000	0	0

(Table Continued)	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Transfers Out Total	**1,098,225**	**721,553**	**771,353**	**929,803**
NON-DEPARTMENTAL TOTAL	**1,280,289**	**939,859**	**985,353**	**1,243,633**

General Fund: Community Development

MISSION

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

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

The 2018 Contractual budget includes $75,000 in new home buyer incentive rebates for the program that started in 2012 and ended in 2016. The Commodities budget contains funding for some of the City's advertising expenses, publication printing and membership dues to regional organizations including the Wichita Metro Chamber of Commerce, REAP and the Bel Aire Chamber of Commerce.

Major Accomplishment for FY 2019:

- ✓ Marketed "Life is better on the Edge" slogan.
- ✓ Purchased city banners for light posts
- ✓ Funded community events including Spring and Fall Festivals, Christmas in Bel Aire, Easter Egg Hunt, and Community Bike Day.

Goals and Objectives for FY 2020:

- ✓ Plan and market activities for the City's 40th birthday in 2020.
- ✓ Attend Government Social Media Conference

COMMUNITY DEVELOPMENT EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Personnel				
Salaries	49,248	53,399	0	6,000
FICA	3,655	3,958	0	0
KPERS	4,300	5,014	0	0
Health/Dental/Life Expense	12,388	14,037	0	0
Workmans Comp	57	90	0	0
Unemployment Expense	35	67	0	0
Personnel Total	**69,682**	**76,566**	**0**	**6,000**
Contractual				
Contractual Svcs	1,130	922	1,500	1,000
Liability Insurance	2,708	2,660	0	0
Communication Services	595	562	0	0
Utilities	1,068	1,338	0	0
Reimbursements	115,490	94,075	75,000	62,500
Contractual Total	**120,991**	**99,558**	**76,500**	**63,500**
Commodities				
Prof Dues/Memberships	851	2,364	3,000	13,000
Comm Relations/Events	5,812	10,457	12,000	12,000
Office Supplies	651	407	0	500
Office Equip/Furnishings	114	225	0	300
Postage	0	0	500	0
Printing & Publications	5,903	5,693	10,000	8,000
Advertising & Marketing	6,199	7,395	7,500	10,000
Merch For Trans/Distrib	3,472	941	2,000	2,000
Training & Conferences	1,127	1,722	0	2,500
Signs Materials & Supplies	2,141	108	500	500
Commodities Total	**26,269**	**29,312**	**35,500**	**48,800**
Capital Outlay				
CD Resources	8,428	380	0	0
Capital Outlay Total	**8,428**	**380**	**0**	**0**
COMMUNITY DEVELOPMENT TOTAL	**225,369**	**205,816**	**112,000**	**118,300**

General Fund: Land

MISSION

The mission of the Land Development Department is to provide clear financial management and tracking of the City's land development efforts. In order to capture a lower interest rate, the City refinanced our land debt in June of 2017 through an $18.25 million Public Building Commission (PBC) bond. Through this effort the city saved just under $2 million in budgetary savings by refinancing at a lower interest rate. For 2019, the principal and interest payment is budgeted at just over $1 million.

The City Council established a policy that requires all proceeds from any land sale inside the Sunflower Commerce Park to be used as an extra principal payment on our land debt. From 2010 through 2017 the City has made $4,050,000 in extra principal prepayments as a result of industrial land sales. This budgetary practice has saved the city $4,585,363 in interest payments over the life of the bond and removed a year off the debt service payment schedule.

The Commodities budget contains the City's portion of real estate taxes and special assessments on City-owned land. Adding infrastructure needed for development to occur requires the City to pay $220,000 in special assessments in 2019. Those obligations are reduced as the City is able to sell more of the remaining land.

Major Accomplishment for FY 2019:

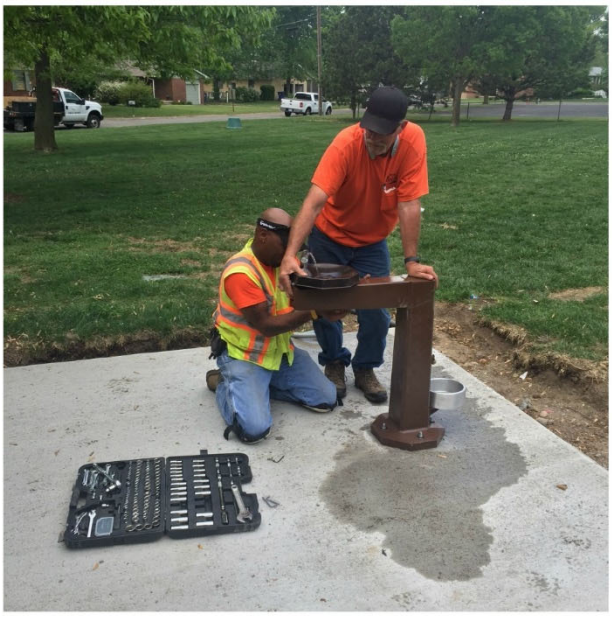
- ✓ Retail/Commuter Pattern study through WSU Center for Economic Development
- ✓ Cost benefit Analysis for new business in Sunflower Commerce Industrial Park
- ✓ Rail Master Plan
- ✓ Marketing via electronic billboards

Goals and Objectives for FY 2020:

- ✓ Marketing on local PBS station

LAND EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Contractual				
Contractual Services	25,049	15,396	30,000	30,000
Liability Insurance	463	113	500	127
Engineering	5,159	2,000	20,000	20,000
Legal Services	0	2,082	0	0
Utilities	598	593	600	600
Reimbursements	2,416	5,353	2,500	2,500
Contractual Total	**33,685**	**25,536**	**53,600**	**53,227**
Commodities				
Publications/Printing	1,334	1,185	0	0
Advertising & Marketing	16,779	11,422	15,000	15,000
Real Estate Taxes	7,319	6,624	9,000	7,500
Special Assessments	197,357	229,080	220,000	170,000
Commodities Total	**222,788**	**248,311**	**244,000**	**192,500**
Capital Outlay				
Land Purchase	0	55,210	0	0
Capital Outlay Total	**0**	**55,210**	**0**	**0**
Debt Service				
Debt Service Principal (KDOT)	0	0	42,000	24,000
Debt Service Total	**0**	**0**	**42,000**	**24,000**
Transfer Out				
Land Debt (2010a)	636,320	913,255	1,039,181	1,158,749
For Eco Devo Projects (2009A)	186,715	186,508	190,995	189,870
Elk Creek & Ind. Park (2012A)	59,619	54,400	59,818	59,797
CP3, Tierra Verde, USD 259 (2013D)	17,896	17,696	17,496	17,296
2017A Street Projects	0	100,600	100,600	100,744
Specials Shortfall (Contingency)	94,918	5,419	225,335	263,500
Land Bank	0	0	324,065	236,500
Transfers Out Total	**995,468**	**1,277,878**	**1,957,490**	**2,026,456**
LAND DEPARTMENT TOTAL	**1,251,941**	**1,606,935**	**2,297,090**	**2,296,183**

ENTERPRISE FUNDS



Municipal Utilities and Services

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

LARGEST SYSTEM CUSTOMERS		
CUSTOMER	GALLONS	PERCENT OF TOTAL
1.) Catholic Care Center	18,335,200	6.65%
2.) Tree Top Nursery	5,667,300	2.06%
3.) Central Park 4th HOA	4,598,000	1.67%
4.) Villas at Elk Creek HOA	4,445,000	1.61%
5.) Broadstone Villas LLC	3,374,400	1.22%
6.) Courtyards at Elk Creek HOA	3,249,000	1.18%
7.) Irongate Development	2,429,000	0.88%
8.) North Webb LLC	1,731,000	0.63%
9.) Gospel Assembly	1,441,000	0.52%
10.) USD 259	1,311,000	0.48%

Source: Bel Aire

Chisholm Creek Utility Authority

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

The Authority has $24,160,834 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 portion 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

MISSION

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

Major Accomplishment for FY 2019:

- ✓ Performed utility rate analysis.
- ✓ Improved online utility payment system.
- ✓ Installed 2,300 ft. of new water lines.
- ✓ South water tower maintenance completed.
- ✓ Installed 79 new water services.

WATER DEPARTMEMT POSITIONS	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Assistant Public Works Director			1.0	1.0
Utilities Director	1.0	1.0	1.0	1.0
Equipment Operator	1.0	1.0	2.0	2.0
Utility Clerk	1.0	1.0	1.0	1.0
Department Total	**3.0**	**3.0**	**5.0**	**5.0**

Revenue in the Water Fund is driven by water sales to Bel Aire utility customers. Water sales account for 89 percent of the total annual revenue in the Water fund. Sales of $2,200,000 are budgeted for 2020, based on historical sales data. As the City grows and more customers utilize the City's water supply, revenues will increase.

Residential Water Utility Rates for 2020:

GALLONS	RATE
0-2,999	$3.75
3,000-5,999	$5.12
6,000-11,999	$5.59
12,000-16,999	$5.74
17,000-24,999	$5.88
25,000+	$5.94

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

The minimum water service charge of $30.39 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 utility 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.

WATER FUND REVENUES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Connection Fees	16,850	18,575	16,500	16,500
Fire Standby	15,390	15,060	13,000	13,000
Late Fees/Service Charges	25,713	13,345	10,000	10,000
Sprinkler Testing/Permits	4,600	4,395	3,500	9,000
Water Sales Collected	2,036,894	2,212,932	2,098,001	2,200,000
Water Tap Fee	179,277	169,724	150,000	100,000
Trash Administrative Fee	0	0	35,000	35,000
Service Charges Total	**2,278,723**	**2,434,031**	**2,326,001**	**2,383,500**
Interest On Investments	3,113	9,112	3,000	15,000
Miscellaneous Income	17,300	14,907	3,000	6,000
Miscellaneous Reimburse	130	0	0	0
Other Income Total	**20,542**	**24,019**	**6,000**	**21,000**
WATER REVENUE TOTAL	**2,299,266**	**2,458,049**	**2,332,001**	**2,404,500**

Water Sources

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. One of the greatest expenses for the Water Fund is $550,122 in CCUA debt payments and $366,536 for operations and maintenance at CCUA. Bel Aire also has a take or pay contract with the City of Wichita. The 2020 budget appropriates $550,000 for purchasing water for 2020. This amount totals $1,466,658, accounts for 61% of revenues, and only brings water to the city limit boundaries.

Other Operational Expenses

The Water Department budget includes salary for one full-time Assistant Public Works Director, Utilities Director, two Equipment Operators, and a Utility Clerk. Capital Outlays for 2020 include $77,000 for a maintenance contract on the south and north water towers and $250,000 to replace the water line near Woodlawn. Water system maintenance and repair was set at $300,000 for 2020. This amount will be spent on replacing sections of failing water main lines. The Transfer Out amount will be transferred to the Bond & Interest fund for the Water Fund's portion of debt service on outstanding bonds.

WATER EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Personnel				
Salaries	123,140	110,993	120,000	219,000
Overtime Contingency	1,977	1,757	4,000	4,500
FICA	9,349	8,516	9,000	17,000
KPERS	11,461	12,580	12,000	21,000
Health/Dental/Life Expense	21,098	11,325	35,000	33,000
Workmans Comp	1,374	2,160	2,800	9,000
Unemployment Expense	125	185	500	1,100
Personnel Total	**168,525**	**147,518**	**183,300**	**304,600**
Contractual				
Franchise Fee To General	0	50,000	100,000	100,000
Contractual Services	120,166	81,562	143,000	128,000
Liability Insurance	13,589	15,312	15,000	23,660
Engineering Services	0	840	2,000	2,000
Communications Services	2,393	2,505	2,500	2,800
Utilities	10,353	10,661	12,000	12,500
Water Purchased	505,695	442,526	550,000	550,000
Water Treatment Op/Maint	281,722	320,130	285,000	366,536
Water Service CCUA-Debt Serv	608,809	545,349	550,000	555,122
Refunds	163	387	0	500
Contractual Total	**1,542,890**	**1,469,272**	**1,659,500**	**1,741,118**

(Table Continued)	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Commodities				
Agriculture/Horticulture Supply	0	1,893	500	500
Professional Dues/Member	1,341	2,536	2,000	2,500
Office Supplies	1,376	1,153	1,500	1,500
Office Equip/Furnishings	3,273	1,744	2,000	2,000
Postage	6,504	6,440	8,000	8,000
Publications	2,129	1,415	2,000	4,000
Cleaning Supplies	109	404	500	500
Safety Equip & Supplies	586	789	1,000	1,000
Uniforms/Clothing	245	115	500	500
Training & Conferences	2,486	2,643	3,000	5,000
Minor Equip: Tools, Elect	774	1,132	2,500	2,500
Veh/Equip Repairs & Maint	6,876	6,232	7,000	7,000
Petroleum Products	5,042	5,868	7,000	7,500
Construction Material/Sup	708	840	1,000	1,000
Water System Maint/Repair	66,826	104,275	285,000	300,000
Commodities Total	**98,274**	**137,479**	**323,500**	**343,500**
Capital Outlay				
Veh/Equip Lease/Purchase	0	2,995	0	4,000
Buildings/Fixed Equipment	0	987	0	0
Water System Improve	119,108	67,744	69,096	327,000
Capital Outlay Total	**119,108**	**71,726**	**69,096**	**331,000**
Debt Service				
Debt Service Principal (KDHE)	35,700	36,475	36,475	38,077
Debt Service Interest	13,420	12,770	12,770	11,428
Debt Service Fiscal Fees	2,595	2,469	3,001	2,600
Debt Service Total	**51,715**	**51,715**	**52,246**	**52,105**
Transfer Out				
Equipment Reserve	0	0	100,000	100,000
Bond & Interest	145,075	148,005	166,521	157,883
Transfers Out Total	**145,075**	**148,005**	**266,521**	**257,883**
WATER EXPENSE TOTAL	**2,125,586**	**2,025,715**	**2,554,163**	**3,030,206**
Net Income (Loss)	173,680	432,335	(222,162)	(625,706)
Ending Cash Balance	1,140,906	1,573,241	1,351,079	725,373

Wastewater Fund

MISSION

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.

Major Accomplishment for FY 2019:

- ✓ Rehabilitate 77 sanitary sewer manholes.
- ✓ Cleaned 37,000 ft. of sewer lines.
- ✓ Lined 6,000 ft. of sewer main.
- ✓ Performed utility rate analysis.

Revenue in the Waste Water Fund is driven by sewer charges to Bel Aire utility customers. Sewer charges account for 92 percent of the total annual revenue in the Waste Water Fund. Charges of $2,050,000 are budgeted in 2020, based on historical sales data.

Rates are established by Resolution as adopted by the City Council. Per the current Resolution the waste water rates are scheduled to increase by 3% annually.

A minimum sanitary sewer service charge of $34.89 per monthly billing period will be assessed to all residential customers who have their premises connected to the City sanitary sewer system at any time during the monthly billing period. In addition to the minimum sanitary sewer service charge, 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 $6.31 per 1,000 gallons.

WASTEWATER DEPARTMENT POSITIONS	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Public Works Director	1.0	1.0	1.0	1.0
Equipment Operator	3.0	3.0	3.0	3.0
Utility Clerk	1.0	1.0	1.0	1.0
Department Total	**5.0**	**5.0**	**5.0**	**5.0**

SEWER FUND REVENUES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Late Fees/Service Charges	22,711	13,242	10,000	13,500
Sewer Charges Collected	1,929,335	2,067,526	1,987,215	2,050,000
Sewer Tap Fee	179,277	172,474	150,000	175,000
Service Charges Total	**2,131,322**	**2,253,242**	**2,147,215**	**2,238,500**
Interest On Investments	5,280	14,758	4,000	15,000
Miscellaneous Income	91	197	0	0
Other Income Total	**5,371**	**14,955**	**4,000**	**15,000**
SEWER REVENUE TOTAL	**2,136,693**	**2,268,197**	**2,151,215**	**2,253,500**

CCUA Treatment Expenses

Wastewater Fund expenditures are largely concentrated in Contractual obligations. The greatest expense for the Wastewater Fund is $712,400 in CCUA debt payments and $711,239 for treatment and maintenance at CCUA. This amount totals $1,423,639, accounts for 63% of revenues, and used to only treat wastewater.

Other Operational Expenses

The Wastewater Department budget includes salary for one full-time Public Works Director, three Equipment Operators, and a Utility Clerk. Capital Outlays for 2020 include $500,000 to replace the wastewater line near Woodlawn. Wastewater system maintenance and repair was set at $300,000 for 2020. This amount will be spent on cleaning, recoating, or replacing sections of failing wastewater main lines. The Transfer Out amount will be transferred to the Bond & Interest fund for the Water Fund's portion of debt service on outstanding bonds.

SEWER EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Personnel				
Salaries	156,828	213,743	252,000	235,000
Overtime Contingency	3,539	4,737	4,000	4,600
FICA	12,150	16,426	20,000	18,000
KPERS	14,666	18,378	25,000	23,000
Health/Dental/Life Expense	12,689	27,018	31,000	51,000
Workmans Comp	1,937	2,092	6,000	7,500
Unemployment Expense	121	215	1,000	1,200
Personnel Total	**201,930**	**282,610**	**339,000**	**340,300**
Contractual				
Franchise Fee To General	0	100,000	100,000	100,000
Contractual Services	24,163	4,050	53,000	38,000
Liability Insurance	8,036	9,080	9,000	10,114
Engineering Services	0	1,680	2,000	2,000
Communications Services	1,894	1,998	2,000	2,100
Utilities	3,292	3,555	5,000	3,800
Sewer Treatment Op/Maint	322,247	408,920	450,000	711,239
Sewer Debt Svc - CCUA	757,216	693,775	710,000	712,400
Contractual Total	**1,116,849**	**1,223,058**	**1,331,000**	**1,579,653**
Commodities				
Professional Dues/Member	260	0	500	500
Office Supplies	819	966	1,000	1,000
Office Equip/Furnishings	2,530	4,846	2,500	5,500
Postage	6,090	6,036	8,000	8,000
Publications	1,461	1,415	2,000	2,000
Cleaning Supplies	15	160	300	300
Safety Equip & Supplies	565	728	1,000	1,000
Uniforms/Clothing	289	196	500	500
Training & Conferences	1,447	882	2,000	3,000
Minor Equip: Tools, Elect	369	249	1,500	1,500
Veh/Equip Repairs & Maint	4,202	5,140	8,000	8,000
Petroleum Products	3,449	4,424	5,000	6,000
Construction Material/Sup	350	837	1,500	15,000
Lift Station Operations	93,270	29,740	40,000	40,000
Wastewater Sys M/R	39,423	6,449	450,000	300,000
Commodities Total	**154,540**	**62,068**	**523,800**	**392,300**
Capital Outlay				
Veh/Equip Lease/Purchase	0	2,995	0	4,000
Sewer System Improvements	0	0	0	500,000
Capital Outlay Total	**0**	**2,995**	**0**	**504,000**

(Table Continued)	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Debt Service				
Debt Service Principal (KDHE)	22,026	22,495	22,975	23,464
Debt Service Interest (KDHE)	8,524	8,110	7,687	7,255
Debt Service Fiscal Fees (KDHE)	1,140	1,084	1,000	1,200
Debt Service Total	**31,689**	**31,689**	**31,662**	**31,919**
Transfer Out				
Equipment Reserve	0	0	100,000	100,000
Bond & Interest	203,882	207,984	200,688	197,323
Transfers Out Total	**203,882**	**207,984**	**300,688**	**297,323**
SEWER EXPENSE TOTAL	**1,708,890**	**1,810,405**	**2,526,150**	**3,145,495**
Net Income (Loss)	427,804	457,792	(374,935)	(891,995)
Ending Cash Balance	1,635,110	2,092,902	1,717,966	825,971

Stormwater Fund

MISSION

A Stormwater Fund was established in 2016. The Stormwater Fund will provide stable, dedicated funding for the City's stormwater management. Creating a fund for Stormwater eliminates annual competition for funds within the budget and aids long-range planning for funding of major stormwater improvements. The only revenue source for this fund is a $2 stormwater management fee, which was assessed to all utility customers in the City.

Contracted prices for trash was lowered $2 with the new agreement. This allowed the City to reallocate those funds toward stormwater management without increasing the overall utility rates for residents using the City's contracted hauler.

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

- Culverts (Pipes used to allow water to flow under a road)
- Curbs (Directs excess rain and ground water to designated drains)
- Storm Drains (Drains excess rain and ground water from streets and sidewalks)

Major Accomplishment for FY 2019:

- ✓ Performed utility rate analysis.
- ✓ Replaced two culverts.
- ✓ Unclogged 24 inlets; cleaned 25 inlets.

STORMWATER FUND REVENUES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Late Fees/ Service Charges	895	516	400	500
Residential Fees	65,985	68,103	65,000	72,000
Commercial Fees	10,408	15,939	20,000	16,500
Fees Collected Total	**77,288**	**84,558**	**85,400**	**89,000**
STORMWATER REVENUE TOTAL	**77,288**	**84,558**	**85,400**	**89,000**

STORMWATER FUND EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Contractual Services	700	2,936	21,000	5,000
Contractual Total	**700**	**2,936**	**21,000**	**5,000**
Drainage System Improvements	23,525	14,088	50,000	80,000
Capital Outlay Total	**23,525**	**14,088**	**50,000**	**80,000**
STORMWATER EXPENSE TOTAL	**24,225**	**17,024**	**71,000**	**85,000**
Net Income (Loss)	53,063	67,534	14,400	4,000
Ending Cash Balance	79,407	146,941	161,341	165,341

Solid Waste Fund

MISSION

The Solid Waste Fund was established in 2016. The City signed a 10-year contract with Waste Connections for trash and recycling services for residents. All charges for trash and recycling services are being placed into the Solid Waste Utility Fund. These funds will be used to pay the provider of solid waste removal services.

Prior to the establishment of the Solid Waste Utility Fund, the accounting department would move a dedicated portion of the water bill to pay for solid waste removal each month. The establishment of this fund creates a more efficient and transparent method of accounting for solid waste services in the City of Bel Aire.

The 2020 Budget includes a $100,000 transfer from the Solid Waste Fund into the Street Fund.

SOLID WASTE FUND REVENUES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Trash Fees Collected	363,469	382,964	370,000	390,000
Recycle Fees Collected	123,633	129,863	130,000	132,000
Fees Collected Total	**487,102**	**512,827**	**500,000**	**522,000**
SOLID WASTE REVENUE TOTAL	**487,102**	**512,827**	**500,000**	**522,000**

SOLID WASTE FUND EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Solid Waste Services	262,835	278,442	350,000	370,000
Recycling Services	99,239	104,508	150,000	160,000
Service Charges Total	**362,074**	**382,949**	**500,000**	**530,000**
Transfer Out	0	150,000	100,000	100,000
Transfers Out Total	**0**	**150,000**	**100,000**	**100,000**
SOLID WASTE EXPENSE TOTAL	**362,074**	**532,949**	**600,000**	**630,000**
Net Income (Loss)	125,028	(20,122)	(100,000)	(108,000)
Ending Cash Balance	278,773	258,651	158,651	50,651

OTHER FUNDS

Special Highway (Street Fund)

MISSION

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.

Major Accomplishment for FY 2019:

- ✓ Purchased a skid steer through the Equipment Reserve Fund
- ✓ 184 miles of streets were swept
- ✓ 72,249 square yards of slurry seal
- ✓ Replaced one culvert

STREETS DEPARTMENT POSITIONS	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Equipment Operator	1.0	2.0	1.0	1.0
Department Total	**1.0**	**2.0**	**1.0**	**1.0**

STREET FUND REVENUES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
State Fuel/Highway Tax	201,318	212,013	215,560	215,840
County Fuel/Highway Tax	89,991	94,698	95,450	96,190
Taxes Total	**291,309**	**306,711**	**311,010**	**312,030**
Transfer In From Solid Waste	0	150,000	0	100,000
Transfer In From General	600,000	250,000	0	0
Other Revenue Total	**600,000**	**400,000**	**0**	**100,000**
Total Revenues	**891,309**	**706,711**	**311,010**	**412,030**

STREET EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Personnel				
Salaries	56,531	73,301	74,000	82,000
Overtime Contingency	2,955	2,483	2,500	2,500
FICA	4,298	5,592	5,600	6,300
KPERS	4,843	7,116	7,500	8,000
Health/Dental/Life Expense	15,667	16,898	20,000	24,000
Workmans Comp	2,755	2,330	5,500	4,200
Unemployment Expense	35	64	300	450
Personnel Total	**87,083**	**107,784**	**115,400**	**127,450**
Contractual				
Contractual Services	3,790	6,531	3,000	7,500
Liability Insurance	8,718	9,568	9,500	10,329
Engineering Services	3,031	1	5,000	0
Street Lighting	58,607	70,310	65,000	75,000
Communications Services	1,392	1,527	1,500	1,500
Utilities	3,087	3,648	4,500	4,500
Contractual Total	**78,624**	**91,585**	**88,500**	**98,829**
Commodities				
Agricult/Horticult Supply	143	237	300	300
Office Equip/Furnishings	0	0	500	500
Postage	9	4	100	100
Safety Equip & Supplies	3,262	1,046	1,000	1,000
Uniforms/Clothing	245	169	500	500
Training & Conferences	328	244	1,000	1,000
Minor Equip: Tools, Elect	5,948	1,792	3,000	3,000
Veh/Equip Repairs & Maint	12,475	21,360	15,000	25,000
Petroleum Products	7,802	7,957	10,000	10,000
Construction Material/Sup	1,240	830	1,200	1,200
Signs, Material/Supplies	6,103	5,009	12,000	12,000
Snow & Ice Removal	1,174	16,328	12,000	20,000
Street Repair Materials	51,060	27,678	50,000	50,000
Commodities Total	**89,790**	**82,655**	**106,600**	**124,600**
Capital Outlay				
Veh/Equip Lease/Purchase	0	0	0	4,000
Public Grounds Improvement	0	0	0	5,000
Street Improvements	212,410	405,278	0	25,000
Capital Outlay Total	**212,410**	**405,278**	**0**	**34,000**
Transfers Out	117,000	48,619	248,369	46,656
Transfers Out Total	**117,000**	**48,619**	**248,369**	**46,656**
Total Expenses	**584,907**	**735,921**	**558,869**	**431,535**
Net Income (Loss)	306,402	(29,210)	(247,859)	(19,505)
Ending Cash Balance	483,145	453,935	206,076	186,571

Bond & Interest Fund

The Bond & Interest Fund is used to pay the debt service requirements of the City. Only General Obligation debt and Revenue Bond debt are paid through the Bond & Interest Fund. The Bond & Interest Fund revenues are made up of transfers in from the City's General Fund, Enterprise Funds, and special assessment revenues. Special assessment revenues are paid by homeowners to repay infrastructure improvements for residential developments.

The City has traditionally used Temporary Note financing for installation of infrastructure in new developments. Temporary Notes are issued at the request of developers for a project period of up to three 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.

BOND & INTEREST REVENUES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Special Assessments	1,423,755	2,065,897	1,816,870	1,939,519
Delinquent Special Assessments	76,410	195,323	50,000	50,000
Taxes Total	**1,500,165**	**2,261,220**	**1,866,870**	**1,989,519**
Interest On Investments	5,354	519	0	0
Other Revenues Total	**5,354**	**519**	**0**	**0**
Transfer In (From General)	359,149	364,623	594,244	631,207
Transfer From Streets	117,000	48,619	48,369	46,656
Transfers From Water	145,075	148,005	166,521	157,883
Transfer From Sewer	203,882	207,984	200,688	197,323
TSF From Bond/TN Proceeds	246,050	0	0	256,000
Transfers In Total	**1,071,156**	**769,231**	**1,009,822**	**1,289,069**
Total Revenues	**2,576,675**	**3,030,970**	**2,876,692**	**3,278,588**

BOND & INTEREST EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Debt Service Principal	1,685,000	1,815,000	2,040,000	2,050,000
Debt Service Interest	760,507	881,473	848,685	1,055,035
Debt Service Fiscal Fees	0	855	0	0
Debt Service Total	**2,445,507**	**2,697,328**	**2,888,685**	**3,105,035**
Total Expenses	**2,445,507**	**2,697,328**	**2,888,685**	**3,105,035**
Net Income (Loss)	131,168	333,642	(11,993)	173,553
Ending Cash Balance	215,153	548,795	536,802	710,356

Land Bank Fund

MISSION

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

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

LAND BANK REVENUES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Residential Lot Sales	66,754	84,377	100,000	50,000
Commercial Lot Sales	440,815	0	50,000	50,000
Land Sales Total	**507,569**	**84,377**	**150,000**	**100,000**
Interest On Investments	1,852	4,096	0	0
Misc. Income	1,587	0	0	0
Misc. Income Total	**3,438**	**4,096**	**0**	**0**
Transfer In	0	0	324,065	236,500
Transfers In Total	**0**	**0**	**324,065**	**236,500**
Total Revenues	**511,007**	**88,473**	**474,065**	**336,500**

LAND BANK EXPENSES	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Contractual Services	28,943	28,610	20,000	20,000
Special Assessments	352,084	382,013	400,000	410,000
Land Expenses Total	**381,027**	**410,623**	**420,000**	**430,000**
Total Expenses	**381,027**	**410,623**	**420,000**	**430,000**
Net Income (Loss)	129,980	(322,150)	54,065	(93,500)
Ending Cash Balance	669,378	347,228	401,293	307,793

NON-BUDGETED FUNDS

Capital Improvement Reserve Fund

The Capital Improvement Reserve Fund is a special fund designated for long term savings for larger capital projects. To better plan for future development and financial conditions and due to the substantial investment needed to complete capital projects, the City of Bel Aire has established an on-going multi-year capital improvement plan (CIP).

The CIP was established to identify future large capital projects necessary to meet the growing needs of the City and to determine their implications on the future financial condition of the City. The Current CIP covers years 2019-2024.

The CIP, used in conjunction with the long-range expenditure and revenue forecast, enables the City time to plan and identify funding for the large one-time capital expenditures. Below is a grouping of the City of Bel Aire's CIP Projects.

- Streets – Rebuild Battin – Kruger to 48th Street
- Streets – Rebuild Memphis to Odessa
- Streets – Rebuild Farmstead Court (4616 – 4632)
- Streets – Rebuild Farmstead Court (4600-4612)
- Streets – Rebuild Oliver Avenue (access road) – 47th to End
- Streets – Preservative Treatment (Slurry Seal) Rodeo, Park Vista Neighborhood, Rodeo, Greenwich Road, Webb Road.
- Streets – Maintenance
- Streets - Rebuild
- Public Buildings – City Hall HVAC Upgrades
- Public Buildings – PD Parking Garage and Shelter
- Public Buildings – Public Works HVAC Upgrades
- Infrastructure – Central Park Lakes Rip/Rap
- Infrastructure – Tornado Siren (As/when necessary)
- City Parks/Recreation – Resurface Bel Aire Park Playground
- City Parks/Recreation – Parking Lot LED Lights
- City Parks/Recreation – Irrigation Upgrade Phase 2

Funding mechanisms allowed are unreserved/non-designated fund balance; pay-as-you-go financing. This fund typically receives budgeted transfers from the General Fund for the purpose of building up the fund's cash balance. This allows the City to fund projects without the need to take on additional debt.

CAPITAL IMPROVEMENT RESERVE

	2017 ACTUAL	2018 ACTUAL	2019 PROPOSED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED	2024 PROJECTED
TRANSFER IN (FROM GENERAL)	250,000	50,000	200,000	550,000	200,000	200,000	200,000	200,000
TRANSFER IN (FROM SOILD WASTE)			100,000		100,000		100,000	
TRANSFER IN (FROM STREETS)			200,000					
CENTRAL PARK DEVELOPMENT FEES	13,800	5,200	0					
INTEREST ON INVESTMENT	2,685	5,969	0					
NEW REVENUES:	266,485	61,169	500,000	550,000	300,000	200,000	300,000	200,000
TOTAL RESOURCES AVAILABLE:	578,638	345,956	696,426	857,924	527,924	357,924	587,924	712,924
General Government								
Land Development Plan		1,530	2,948					
Master Park Plan	23,838	1,200	11,083					
Drainage Study	20,325							
Community Survey (WSU)	22,891							
WAMPO Walkable Places	7,637							
Sidewalk Projects		10,050	5,330					
Central Park Electric Line Repair			6,100					
Council Champers A/V Upgrades		20,975						
Woodlawn ROW and Utility Relocation				50,000				
City Hall Energy Efficient HVAC					350,000			
Tornado Siren (As/when necessary)							75,000	
Keyless Entry								50,000
Police								
Parking Garage and Shelter (EST. $250K)								250,000
Parks								
Resurface Bel Aire Park								
Quail Ridge Pond Rip/Rap		3,618						
Bel Aire Master Park Design			10,952					
Central Park Lake Fountains			16,656					
Central Park Lakes Rip/Rap					20,000			
Public Works								
Public Works Pole Barn	17,712	6,200						
Pumphouse Repair	32,836							
VFD Purchases		31,245						
Public Works HVAC						50,000		
New Public Works Facility				TBD	TBD	TBD	TBD	TBD
Recreation								
Recreation AC Units	25,950							
Recreation Irrigation Phase 1	18,504							
New Roof for Recreation Building			56,374					
Recreation Office Project		2,574	4,648					
Parking Lot Lighting (LED and Expand)						20,000		
Recreation Irrigation Phase 2								5,000
Street Improvements								
✓Preservative Treatment at Central Park, Elk Creek, Rock Spring, and Lycee Heights. ✓Curb and Asphalt Repair at Rock Road at K-254 and at Elk Creek, Danbury and 41st Street, Stratford (3 locations), Perryton and St. James, Farmstead Court, Rodeo			93,980					
53rd Street from Oliver to Woodlawn			6,500					
38th - Edgemoor Asphalt Repair			6,500					
Preservative Treatments (Slurry Seal)								
Bel Aire Heights			167,432					
Park Vista Neighborhood				TBD	TBD	TBD	TBD	TBD
Rodeo				TBD	TBD	TBD	TBD	TBD
Greenwich Road				TBD	TBD	TBD	TBD	TBD
Webb Road				TBD	TBD	TBD	TBD	TBD
Reconstruction Streets								
53rd Street from Woodlawn to Rock	124,158	72,137						
47 Street and Homestead								
Battin - Kruger to 48th (EST. $390K)				390,000	TBD	TBD	TBD	TBD
Bellmore - Memphis to Odessa (EST. $190K)				190,000	TBD	TBD	TBD	TBD
46th Street - Kruger to End				TBD	TBD	TBD	TBD	TBD
Farmstead Court (4616 - 4632)				TBD	TBD	TBD	TBD	TBD
Farmstead Court (4600-4612)				TBD	TBD	TBD	TBD	TBD
Oliver Avenue (access road)- 47th to End				TBD	TBD	TBD	TBD	TBD
TOTAL EXPENDITURES	293,851	149,530	388,503	630,000	370,000	70,000	75,000	305,000
OPERATING BALANCE:	(27,366)	(88,361)	111,497	(80,000)	(70,000)	130,000	225,000	(105,000)
ENDING CASH BALANCE 12/31/XXXX:	284,787	196,426	307,924	227,924	157,924	287,924	512,924	407,924

Equipment Reserve Fund

Kansas Statute 12-1, 117 allows for municipalities to transfer moneys to a municipal equipment reserve fund to finance the acquisition of equipment. The City of Bel Aire funds its equipment reserve with transfers from the General, Water, Sewer, and Street funds. This fund has been used to purchase equipment such as: vehicles, police equipment, computers and other IT hardware, and mowers.

EQUIPMENT RESERVE FUND

	2017 ACTUAL	2018 ACTUAL	2019 PROPOSED	2020 PROPOSED
TRANSFER IN (FROM GENERAL)	200,000	50,000	200,000	50,000
TRANSFERS FROM WATER	0	0	100,000	100,000
TRANSFER FROM SEWER	0	0	100,000	100,000
GRANT PROCEEDS	0	0	0	0
INSURANCE CLAIM	36,442	0	0	0
SALE OF EQUIPMENT	3,710	19,146	0	0
INTEREST ON INVESTMENT	0	0	0	0
NEW REVENUES:	240,152	69,146	400,000	250,000
TOTAL RESOURCES AVAILABLE:	261,020	257,230	426,764	516,409
Administration				
New Server			11,661	
Replacement Desktop Computers (x36)				8,000
Administration Vehicle				
Public Works				
John Deere Backhoe				
New Holland Tractor Engine	19,307			
Buck Daddy Trailer		2,614		
Salt Spreader		11,594		
International Dump Truck		164,977		
Bobcat Skid Loader			30,498	
Exmark Mower			11,500	

E35 Bobcat Extendable Arm				50,000
F-350 Truck with Bed, Plow, & Spreader				65,000
S.D.P				
F-350 Truck				
Director of PW Truck				
F-450 Truck with Bed, Plow, & Spreader				
Landpride Mower 1				
Landpride Mower 2				
Exmark Mower				
Snow Dog Plow				
Planning and Zoning				
Code Enforcement Vehicle			22,746	
Building Inspector Vehicle				30,000
Recreation				
Exmark Mower	10,454			
ATV				
Police				
2016 Dodge Police Vehicle				
2017 Ford Police Vehicle				
2017 Ford Police Vehicle	37,795			
2019 Ford Police Vehicle		44,283		
Police Vehicle			50,000	50,000
New Tasers (x10)		6,998	3,950	3,950
Evidence Management System (Grant)				
Speed Sign (Grant)	5,379			
Replacement Laptop Computers (x6)			24,000	
Replacement Patrol Rifles (x4)			6,000	
Replacement Body Cameras (x15)				9,000
Interrogation Room Video System				7,000
Replacement Patrol Sidearm (x15)				
Replacement Radios (x25)			TBD	TBD
TOTAL EXPENDITURES	72,935	230,466	160,355	222,950
OPERATING BALANCE:	167,216	(161,320)	239,645	27,050
ENDING CASH BALANCE 12/31/XXXX:	188,084	26,764	266,409	293,459

Capital Projects Fund

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

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

The 2017B Improvements consist of the following projects:

Project Description	Res. No.	Estimated Amount
Rock Spring 2nd Addition, Phase II - Water	R-17-28	$ 126,000
Rock Spring 2nd Addition, Phase II - Sewer	R-17-26	164,000
Rock Spring 2nd Addition, Phase II - Paving	R-17-25	475,000
Rock Spring 2nd Addition, Phase II - Sidewalk	R-17-27	33,000
Rock Spring 1st Addition, Phase V - Water	R-17-24	94,000
Rock Spring 1st Addition, Phase V - Sewer	R-17-22	95,000
Rock Spring 1st Addition, Phase V - Paving	R-17-21	617,000
Rock Spring 1st Addition, Phase V - Sidewalk	R-17-23	28,000
Woodlawn Ave. – Engineering and Design	R-17-20	580,250

The 2017C Improvements consist of the following projects:

Project Description	Res. No.	Estimated Amount
Sunflower Commerce Park – Water Main	R-14-17	$ 260,000
Sunflower Commerce Park – Sanitary Sewer	R-14-16	480,000

The 2019C Improvements consist of the following projects:

Project Description	Res. No.	Estimated Amount
Rock Spring Phase 6 – Water	19-05	$ 46,000
Rock Spring Phase 6 – Paving	19-04	264,000
Rock Spring 3rd Addition – Water	19-09	191,750
Rock Spring 3rd Addition – Sewer	19-07	225,400
Rock Spring 3rd Addition – Paving	19-06	449,000
Webb Road Lift Station – Sewer	19-12	560,000
Webb Road Sewer Extension – Sewer	19-11	190,000
Villas at Prestwick – Water	18-11	98,906
Villas at Prestwick – Sewer	18-09	174,180
Villas at Prestwick – Paving	18-07	335,496
Villas at Prestwick – Drainage	18-05	154,001

Trustee Fund

The Trustee Fund is comprised of three separate Public Building Commission debt issuances. This fund will receive the budgeted transfers from the General Fund to cover the 2020 debt payments, which will also be paid directly from this fund.

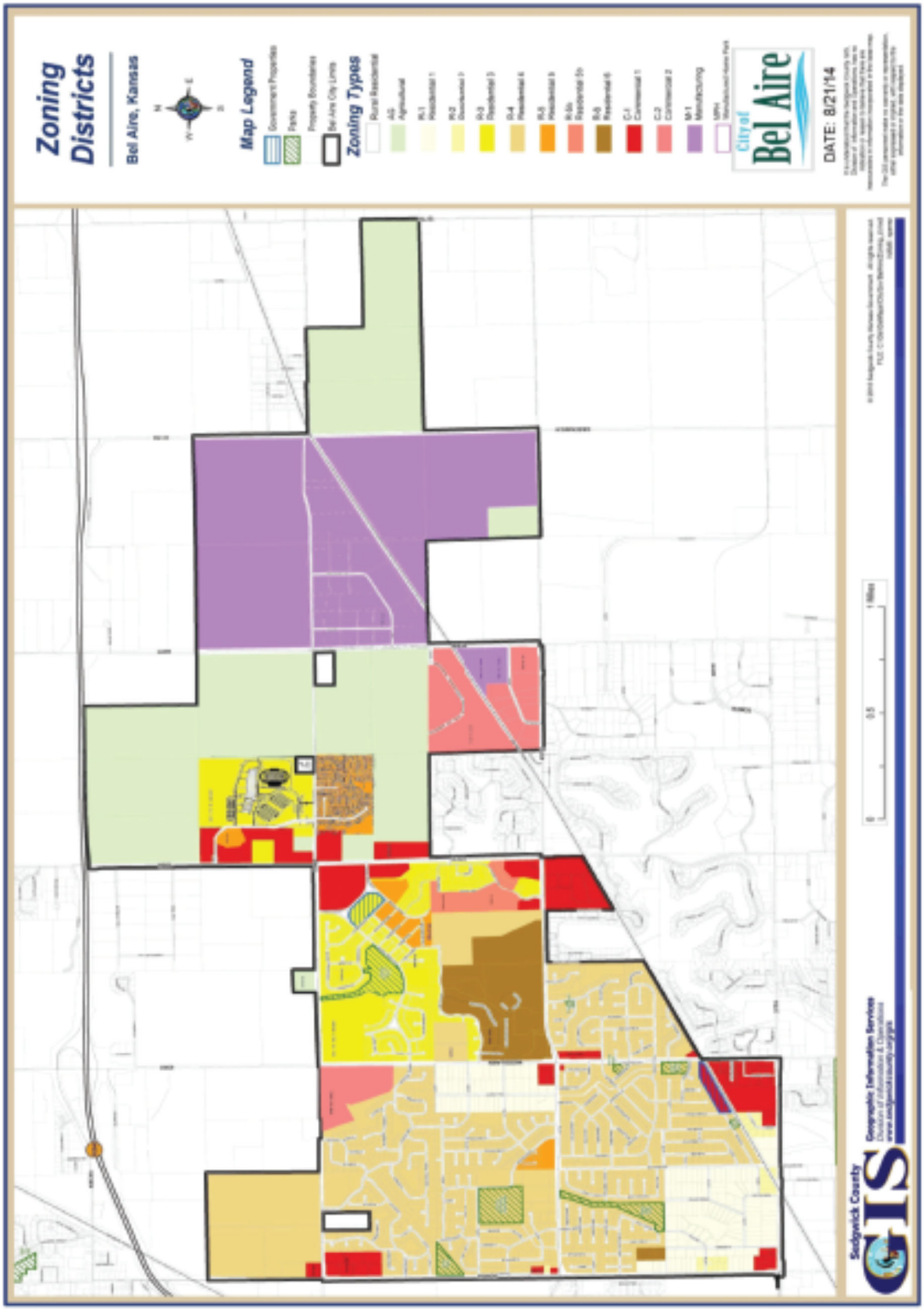
The 2014A PBC bond was used to refund the 2006 PBC issuance. The 2006 Refunding Bond was used to refinance the 2003 Revenue Bond that financed the construction of City Hall. The principal amount was $3.275 million and debt payments continue through 2030. This refunding shortened the repayment schedule by 6 years and saved the City over $794,000 in Net Future Value Benefit. Debt service payments are paid from transfers out of the General Fund, Non-Departmental Department. For 2020, City Hall debt service payments are budgeted at $266,700.

The 2014B PBC bond was used to refund the 2003B and 2004A PBC issuances. The 2003B Revenue Bond was used to fund the construction of the Central Park Pool. The principal amount was $730,000. Debt payments continue through 2036 and are paid from transfers out of the General Fund, Non-Departmental Department. The 2004A Revenue Bond was used to fund the construction of an effluent water line to serve a near-by golf course. The principal amount was $420,000. Debt payments for the water line are paid solely from fees charged to the golf course for the water they receive. Debt service payments for the pool and effluent line total $63,053 for 2020.

The largest debt issuance within the Trustee Fund is the 2017A Public Building Commission Bond that was used to refinance the City-owned industrial land. The principal amount of this issuance was $18,250,000. Debt service payments continue through 2034. Debt service payments for 2020 total $1,158,749 and are paid through a transfer from the General Fund, Land Department.

SUNFLOWER COMMERCE PARK MAP

ZONING MAP FOR BEL AIRE, KS



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.

Contractual Services: Costs of services.

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

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

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

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

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

Fiscal Year: A year reckoned for taxing or accounting purposes. The City's fiscal year is a calendar year.

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

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

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

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

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

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

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

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

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

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

Mayor: Elected leader of the Governing Body.

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

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

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

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

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

Principal: The amount of borrowed funds which remains unpaid.

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

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

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

Revenue: A source of income which finances governmental operations.

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

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

APPENDIX A: STATE BUDGET FORMS

2020

CERTIFICATE

To the Clerk of Sedwick County, State of Kansas
We, the undersigned, officers of
City of Bel Aire
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation of MVT, RVT, and 16/20M Vehicle		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	12-101a	7	8,799,646	2,938,273	
Debt Service	10-113				
Library	12-1220				
Special Highway		8	431,535		
Water Utility		8	3,030,206		
Sewer Utility		9	3,145,495		
Bond & Interest		9	3,105,035		
Storm Water Utility		10	85,000		
Solid Waste Utility		10	630,000		
Land Bank		11	430,000		
		11			
Non-Budgeted Funds-A		12			
Totals		xxxxx	19,656,917	2,938,273	
					County Clerk's Use Only
Budget Summary		13			
Neighborhood Revitalization Rebate					Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab) **3,003,658**
Does the City Need to Hold and Election? **NO**

Assisted by:

Address:

Email:

Attest: _____ 2019

County Clerk

Governing Body

CPA Summary

City of Bel Aire

2020

Computation to Determine Limit for 2020

			Amount of Levy
1. Total tax levy amount in 2019 budget			+ $ 2,775,165
2. Library levy in 2019 budget			- $
Other tax entity levy in 2019 budget			- $
3. Net tax levy			$ 2,775,165

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :			+ 1,138,981	
5. Increase in personal property for 2019 :				
5a. Personal property 2019	+	234,606		
5b. Personal property 2018	-	192,238		
5c. Increase in personal property (5a minus 5b)			+ 42,368 (Use Only if > 0)	
6. Valuation of annexed territory for 2019 :				
6a. Real estate	+	0		
6b. State assessed	+	0		
6c. New improvements	+	0		
6d. Total adjustment (sum of 6a, 6b, and 6c)			+ 0	
7. Valuation of property that has changed in use during 2019 :			+ 132,574	
8. Expiration of property tax abatements			+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)			+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)			1,313,923	
11. Total estimated valuation July 1, 2019		64,252,627		
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))			0.0209	
13. Percentage adjustment increase (12 times 3)				+ $ 57,935
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)				1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)				$ 41,627
16. Total Percentage Adjustments				$ **99,562**

2020 Revenue Adjustments

17.	Property tax revenues for debt service in 2020 budget:			+	0
	Property tax revenues for debt service in 2019 budget:			-	0
	Increase property tax revenues spent on debt service				0
18.	Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)			+	1,158,749
	Property tax revenues spent for public building commission and lease payments in the 2019 budget:			-	1,039,181
	Increase property tax revenues spent on public building commission and lease payments				119,568
19.	Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy)			+	
20.	Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud			+	
21.	Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:			+	
22.	Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:			+	
23.	Law enforcement expenses - 2020 budget:		+ 1,077,447		
	Law enforcement expenses - 2019 budget:		- 1,052,300		
	CPI adjustment	1.50%	15,785		
	Increased law enforcement expenses in 2020 budget: (Do not include building construction or remodeling costs)			+	9,363
24.	Fire protection expenses - 2020 budget:		+		
	Fire protection expenses - 2019 budget:		-		
	CPI adjustment	1.50%	0		
	Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)			+	0
25.	Emergency medical expenses - 2020 budget:		+		
	Emergency medical expenses - 2019 budget:		-		
	CPI adjustment	1.50%	0		
	Increased emergency medical expenses in 2020 budget: (Do not include building construction or remodeling costs)			+	0
26.	**Total Revenue Adjustments**				**128,931**

Levies on Behalf of Another Political or Governmental Subdivision

27.	Library levy - 2020 budget:	+	
	Other tax entity levy - 2020 budget:	+	
	Other tax entity levy - 2020 budget:	+	
28.	**Total Levies on Behalf of Another Political or Governmental Subdivision**	+	0
29	**Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)**	+	
30.	**Total Computed Tax Levy**		**3,003,658**

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)		
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.025	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2020 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	**#DIV/0!**	

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)		
2019 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		41,627
2020 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		41,627
Exemption from Election Requirment		**Yes**

City of Bel Aire

2020

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,775,165	382,390	2,282	356	10,171	1,574
Debt Service						
Library						
TOTAL	2,775,165	382,390	2,282	356	10,171	1,574

County Treas Motor Vehicle Estimate	382,390
County Treas Recreational Vehicle Estimate	2,282
County Treas 16/20M Vehicle Estimate	356
County Treas Commercial Vehicle Tax Estimate	10,171
County Treas Watercraft Tax Estimate	1,574

Motor Vehicle Factor	0.13779
Recreational Vehicle Factor	0.00082
16/20M Vehicle Factor	0.00013
Commercial Vehicle Factor	0.00367
Watercraft Factor	0.00057

City of Bel Aire 2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Bond & Interest	364,623	594,244	631,207	12-1, 118
General	Trustee Fund (PBC)	1,284,808	1,410,534	1,488,552	12-1, 118
General	Capital Improvement	50,000	200,000	550,000	12-1, 118
General	Equipment Reserve	50,000	200,000	50,000	12-1, 117
General	Special Highway	250,000	0	0	12-1, 119
General	Land Bank	0	324,065	236,500	12-5902c
Special Highway	Bond & Interest	48,619	48,369	46,656	12-803A
Special Highway	Capital Improvements	0	200,000	0	12-825d
Water	Bond & Interest	148,005	166,521	157,883	12-825d
Water	Equipment Reserve	0	100,000	100,000	12-825d
Sewer	Bond & Interest	207,984	200,688	197,323	12-825d
Sewer	Equipment Reserve	0	100,000	100,000	12-825d
Solid Waste	Special Highway	150,000	0	100,000	12-825d
Solid Waste	Capital Improvement	0	100,000	0	12-825d
	Totals	2,554,039	3,644,421	3,658,121	
	Adjustments*				
	Adjusted Totals	2,554,039	3,644,421	3,658,121	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

City of Bel Aire

2020

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2019	Date Due Interest	Date Due Principal	Amount Due 2019 Interest	Amount Due 2019 Principal	Amount Due 2020 Interest	Amount Due 2020 Principal
General Obligation:											
WA/SW/PAVING	1/15/2009	11/1/2029	6.125-6.15	2,200,000	1,480,000	5/1 - 11/1	11/1	90,995	100,000	84,870	105,000
WA/SW/PAVING	1/1/2011	10/1/2031	3.5-4.5	2,885,000	1,840,000	4/1 - 10/1	10/1	74,675	155,000	69,250	160,000
WA/SW/PAVING	5/15/2012	10/1/2032	2.0-3.25	5,215,000	3,885,000	4/1 - 10/1	10/1	96,640	290,000	90,840	300,000
WA/SW/PAVING	9/30/2013	10/1/2034	3.57	3,895,000	3,180,000	4/1 - 10/1	10/1	107,888	175,000	104,388	185,000
WA/SW/PAVING	7/15/2014	10/1/2034	2.0-3.75	1,100,000	910,000	4/1 - 10/1	10/1	29,475	50,000	28,475	50,000
WA/SW/PAVING- REF	4/29/2015	11/1/2027	1.80	5,390,000	4,090,000	5/1 - 11/1	11/1	84,988	650,000	71,988	615,000
WA/SW/PAVING- REF	4/30/2015	11/1/2027	2.66	575,000	440,000	5/1 - 11/1	11/1	11,350	60,000	10,150	60,000
WA/SW/PAVING	10/1/2015	11/1/2036	2.0-3.0	3,960,000	3,640,000	5/1 - 11/1	11/1	104,800	170,000	101,400	170,000
WA/SW/PAVING	10/1/2015	11/1/2036	1.5-4.0	220,000	205,000	5/1 - 11/1	11/1	8,875	10,000	8,625	10,000
WA/SW/PAVING	11/22/2016	11/1/2037	2.0-4.0	2,820,000	2,675,000	5/1 - 11/1	11/1	72,050	145,000	69,150	150,000
WA/SW/PAVING	11/21/2017	11/1/2038	3.0-3.12	5,545,000	5,545,000	5/1/ - 11/1	11/1	166,950	235,000	159,900	245,000
Total G.O. Bonds					**27,890,000**			**848,686**	**2,040,000**	**799,035**	**2,050,000**
Revenue Bonds:											
PBC 2014A	12/18/2014	2/1/2030	2.96	3,050,000	2,550,000	2/1 - 8/1	2/1	91,200	175,000	86,750	180,000
PBC 2014B	12/18/2014	2/1/2030	3.83	1,120,000	935,000	2/1 - 8/1	2/1	35,153	70,000	33,053	70,000
PBC 2017A- (2010 REF)	7/1/2017	5/1/2034	1.50-3.75	17,755,000	17,155,000	5/1 -11/1	5/1	564,181	475,000	573,749	615,000
Total Revenue Bonds					**20,640,000**			**690,534**	**720,000**	**693,552**	**865,000**
Other:											
Bel Aire Series TN 2016B	11/22/2016	12/1/2019	1.25	6,675,000	6,675,000			41,719	6,675,000	0	0
Bel Aire Series TN 2017B	11/22/2017	12/1/2020	1.75	2,130,000	2,130,000			37,275	0	37,275	2,130,000
Bel Aire Series TN 2018A	11/6/2018	12/1/2019	2.50	800,000	800,000			20,000	800,000	0	0
Total Other					**9,605,000**			**98,994**	**7,475,000**	**37,275**	**2,130,000**
Total Indebtedness					**58,135,000**			**1,638,214**	**10,235,000**	**1,529,862**	**5,045,000**

City of Bel Aire

2020

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2019	Payments Due 2019	Payments Due 2020
Totals					**0**	**0**	**0**

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

City of Bel Aire 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,783,752	3,220,953	2,776,230
Receipts:			
Ad Valorem Tax	2,521,355	2,775,165	xxxxxxxxxxxxxxxxxx
Delinquent Tax	59,241	30,000	30,000
Motor Vehicle Tax	403,215	360,143	382,390
Recreational Vehicle Tax	2,213	2,554	2,282
16/20M Vehicle Tax	313	250	356
Commercial Vehicle Tax	9,721	9,035	10,171
Watercraft Tax	1,424	1,458	1,574
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
County Sales Tax	1,259,045	1,208,190	1,334,588
Franchise Fees	662,193	664,000	697,760
Fines and Fees	182,133	171,000	188,800
Permits and Licenses	161,356	254,850	161,050
Recreation	113,408	106,000	110,500
Grants	44,318	58,000	61,622
Rental Income	44,538	43,000	44,120
In Lieu of Taxes (IRB)	19,380	17,500	21,730
Interest on Idle Funds	22,550	15,000	25,000
Neighborhood Revitalization Rebate			0
Miscellaneous	20,701	13,200	13,200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,527,104**	**5,729,345**	**3,085,143**
Resources Available:	**8,310,856**	**8,950,298**	**5,861,373**

City of Bel Aire

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	8,310,856	8,950,298	5,861,373
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	0	0	0
Salaries & Benefits	1,918,327	2,180,800	2,306,950
Contractual Obligations	532,232	631,209	639,129
Commodities	508,147	565,716	555,400
Capital Outlays	131,766	25,500	177,000
Debt Service	0	42,000	24,000
Transfers Out			
Transfers TO Bond & Interest	364,623	594,244	631,207
Transfers TO Trustee Fund (PBC)	1,284,808	1,410,534	1,488,552
Transfers TO Capital Improvement	50,000	200,000	550,000
Transfers TO Equipment Reserve	50,000	200,000	50,000
Transfers TO Special Highway	250,000	0	0
Transfers TO Land Bank	0	324,065	236,500
Cash Forward (2020 column)			2,140,908
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,089,903**	**6,174,068**	**8,799,646**
Unencumbered Cash Balance Dec 31	3,220,953	2,776,230	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	7,264,134	8,362,923	8,799,646
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,799,646
		Tax Required	2,938,273
	Delinquent Comp Rate:	0.0%	0
		Amount of 2019 Ad Valorem Tax	2,938,273

CPA Summary

City of Bel Aire 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	483,145	453,935	206,076
Receipts:			
State of Kansas Gas Tax	212,013	215,560	215,840
County Transfers Gas	94,698	95,450	96,190
Transfer in from General Fund	250,000		
Transfer in from Solid Waste	150,000		100,000
Interest on Idle Funds			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**706,711**	**311,010**	**412,030**
Resources Available:	**1,189,856**	**764,945**	**618,106**
Expenditures:			
Salaries & Benefits	107,784	115,400	127,450
Contractual Obligations	91,585	88,500	98,829
Commodities	82,655	106,600	124,600
Capital Outlays	405,278	0	34,000
Transfers TO Capital Improvement		200,000	0
Transfers TO Bond and Interest	48,619	48,369	46,656
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**735,921**	**558,869**	**431,535**
Unencumbered Cash Balance Dec 31	453,935	206,076	186,571
2018/2019/2020 Budget Authority Amoun	758,819	658,869	431,535

Adopted Budget

Water Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,140,906	1,573,240	1,351,078
Receipts:			
Water Utility Income	2,434,031	2,326,001	2,383,500
Interest on Idle Funds	9,112	3,000	15,000
Miscellaneous	14,906	3,000	6,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,458,049**	**2,332,001**	**2,404,500**
Resources Available:	**3,598,955**	**3,905,241**	**3,755,578**
Expenditures:			
Salaries & Benefits	147,518	183,300	304,600
Contractual Obligations	1,469,272	1,659,500	1,741,118
Commodities	137,479	323,500	343,500
Capital Outlays	71,726	69,096	331,000
Debt Service	51,715	52,246	52,105
Transfers TO Bond & Interest	148,005	166,521	157,883
Trasfers TO Equipment Reserve	0	100,000	100,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,025,715**	**2,554,163**	**3,030,206**
Unencumbered Cash Balance Dec 31	1,573,240	1,351,078	725,372
2018/2019/2020 Budget Authority Amoun	2,241,231	2,554,163	3,030,206

CPA Summary

City of Bel Aire 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,635,110	2,092,902	1,717,966
Receipts:			
Sewer Utility Income	2,253,242	2,147,215	2,238,500
Interest on Idle Funds	14,758	4,000	15,000
Miscellaneous	196	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,268,196**	**2,151,215**	**2,253,500**
Resources Available:	**3,903,306**	**4,244,117**	**3,971,466**
Expenditures:			
Salaries & Benefits	282,610	339,000	340,300
Contractual Obligations	1,223,058	1,331,000	1,579,653
Commodities	62,068	523,800	392,300
Capital Outlays	2,995	0	504,000
Debt Service	31,689	31,663	31,919
Transfer TO Bond & Interest	207,984	200,688	197,323
Transfers TO Equipment Reserve	0	100,000	100,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,810,404**	**2,526,151**	**3,145,495**
Unencumbered Cash Balance Dec 31	2,092,902	1,717,966	825,971
2018/2019/2020 Budget Authority Amoun	2,123,200	2,326,150	3,145,495

See Tab C

Adopted Budget

Bond & Interest	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	215,153	548,795	536,802
Receipts:			
Special Assessments	2,261,220	1,866,870	1,989,519
Bond Proceeds	0	0	256,000
Transfers FROM General Fund	364,623	594,244	631,207
Transfer FROM Water	148,005	166,521	157,883
Transfer FROM Sewer	207,984	200,688	197,323
Transfer FROM Special Highway	48,619	48,369	46,656
Interest on Idle Funds	519	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,030,970**	**2,876,692**	**3,278,588**
Resources Available:	**3,246,123**	**3,425,487**	**3,815,390**
Expenditures:			
Debt Service Principal	1,815,000	2,040,000	2,050,000
Debt Service Interest	881,473	848,685	1,055,035
Cash Forward (2020 column)			
Miscellaneous	855		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,697,328**	**2,888,685**	**3,105,035**
Unencumbered Cash Balance Dec 31	548,795	536,802	710,355
2018/2019/2020 Budget Authority Amoun	3,328,798	2,888,685	3,105,035

CPA Summary

City of Bel Aire 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Storm Water Utility**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	79,407	146,941	161,341
Receipts:			
Storm Water Utility Income	84,558	85,400	89,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**84,558**	**85,400**	**89,000**
Resources Available:	**163,965**	**232,341**	**250,341**
Expenditures:			
Contractual Obligations	2,936	21,000	5,000
Capital Outlays	14,088	50,000	80,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**17,024**	**71,000**	**85,000**
Unencumbered Cash Balance Dec 31	146,941	161,341	165,341
2018/2019/2020 Budget Authority Amoun	71,000	71,000	85,000

Adopted Budget

Solid Waste Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	278,773	258,651	158,651
Receipts:			
Solid Waste Utility Income	512,827	500,000	522,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**512,827**	**500,000**	**522,000**
Resources Available:	**791,600**	**758,651**	**680,651**
Expenditures:			
Contractual Obligations	382,949	500,000	530,000
Transfers TO Special Highway	150,000		100,000
Transfers TO Capital Improvement		100,000	
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**532,949**	**600,000**	**630,000**
Unencumbered Cash Balance Dec 31	258,651	158,651	50,651
2018/2019/2020 Budget Authority Amoun	560,000	600,000	630,000

CPA Summary

City of Bel Aire 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Land Bank**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	669,378	347,228	401,293
Receipts:			
Residential Lot Sales	84,377	100,000	50,000
Commercial Lot Sales	0	50,000	50,000
Transfer FROM General Fund	0	324,065	236,500
Interest on Idle Funds	4,096		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**88,473**	**474,065**	**336,500**
Resources Available:	**757,851**	**821,293**	**737,793**
Expenditures:			
Contractual Obligations	28,610	20,000	20,000
Special Assessments	382,013	400,000	410,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**410,623**	**420,000**	**430,000**
Unencumbered Cash Balance Dec 31	347,228	401,293	307,793
2018/2019/2020 Budget Authority Amoun	415,000	420,000	430,000

Adopted Budget

0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amoun	0	0	0

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement R		**Equipment Reserve**		**Capital Projects**		**Trustee (PBC)**		**Police Forfeiture**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	212,650	Cash Balance Jan 1	188,084	Cash Balance Jan 1	3,898,517	Cash Balance Jan 1	82,381	Cash Balance Jan 1	3,653	4,385,285
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	50,000	Transfer In	50,000	Bond Proceeds		Transfer In	1,284,808			
Miscellaneous	11,169	Miscellaneous	19,146	Bond Sale Premium		Industrial Land Sales				
				Capital Contribution	470,990	Bond Proceeds				
				Interest	49,320	Rents and Sales	89,127			
Total Receipts	61,169	Total Receipts	69146	Total Receipts	520310	Total Receipts	1373935	Total Receipts	0	2,024,560
Resources Available:	273,819	Resources Available:	257,230	Resources Available:	4,418,827	Resources Available:	1,456,316	Resources Available:	3,653	6,409,845
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	77,393	Capital Outlay	230,466	Cost of Issuance	5,005	Fees	2,715			
				Capital Projects	1,341,576	Bond discount				
				Temp Note Interest	131,876	Deposit to refunded bond escrow				
				Temp Note Principal	215,284	Bond Principal	585,000			
						Bond Interest	735,044			
Total Expenditures	77,393	Total Expenditures	230,466	Total Expenditures	1,693,741	Total Expenditures	1,322,759	Total Expenditures	0	3,324,359
Cash Balance Dec 31	196,426	Cash Balance Dec 31	26,764	Cash Balance Dec 31	2,725,086	Cash Balance Dec 31	133,557	Cash Balance Dec 31	3,653	**3,085,486** **
										3,085,486 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Bel Aire
will meet on 08/20/19 at 7:00 pm at City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall, www.belaireks.gov and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	5,089,903	45.719	6,174,068	45.725	8,799,646	2,938,273	45.730
Debt Service							
Library							
Special Highway	735,921		558,869		431,535		
Water Utility	2,025,715		2,554,163		3,030,206		
Sewer Utility	1,810,404		2,526,151		3,145,495		
Bond & Interest	2,697,328		2,888,685		3,105,035		
Storm Water Utility	17,024		71,000		85,000		
Solid Waste Utility	532,949		600,000		630,000		
Land Bank	410,623		420,000		430,000		
Non-Budgeted Funds-A	3,324,359						
Totals	16,644,226	45.719	15,792,936	45.725	19,656,917	2,938,273	45.730
Less: Transfers	2,554,039		3,644,421		3,658,121		
Net Expenditure	14,090,187		12,148,515		15,998,796		
Total Tax Levied	2,583,163		2,775,165		xxxxxxxxxxxxxxxxx		
Assessed Valuation	56,501,399		60,692,494		64,252,627		

Outstanding Indebtedness, January 1,	2017	2018	2019
G.O. Bonds	25,845,000	29,705,000	27,890,000
Revenue Bonds	19,480,000	21,225,000	20,640,000
Other	13,520,000	8,980,000	9,605,000
Lease Purchase Principal	23,753	11,584	0
Total	58,868,753	59,921,584	58,135,000

*Tax rates are expressed in mills

David Austin
City Official Title: Mayor

Public notice

(Published in The Ark Valley News on Aug. 8, 2019.)

NOTICE OF BUDGET HEARING

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City of Bel Aire
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FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	5,089,903	45.730	6,174,068	45.725	8,799,646	2,938,273	45.730
Debt Service							
Library							
Special Highway	735,921		538,869		431,535		
Water Utility	2,025,715		2,554,163		3,030,206		
Sewer Utility	1,810,404		2,326,151		3,145,495		
Bond & Interest	2,697,328		3,886,685		3,105,035		
Storm Water Utility	17,024		71,000		85,000		
Solid Waste Utility	532,949		600,000		630,000		
Land Bank	410,623		420,000		430,000		
Non-Budgeted Funds-A	3,324,359						
Totals	16,644,226	45.730	15,792,936	45.725	19,656,917	2,938,273	45.730
Less: Transfers	2,554,039		3,644,421		3,658,121		
Net Expenditure	14,090,187		12,148,515		15,998,796		
Total Tax Levied	2,583,163		2,775,165		xxxxxxxxxxxxxxxx		
Assessed Valuation	56,501,399		60,692,494		64,252,627		

Outstanding Indebtedness, January 1,	2017	2018	2019
G.O. Bonds	25,845,000	29,705,000	27,890,000
Revenue Bonds	19,480,000	21,225,000	20,640,000
Other	13,520,000	8,980,000	9,605,000
Lease Purchase Principal	23,753	11,584	0
Total	58,868,753	59,921,584	58,135,000

*Tax rates are expressed in mills

David Austin
City Official Title: Mayor

Affidavit of Publication

STATE OF KANSAS,
SEDGWICK COUNTY, ss.

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

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

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 8th day of August, 2019.

with subsequent publications being made on the following dates:

_____, 2019 _____, 2019

_____, 2019 _____, 2019

_____, 2019 _____, 2019

Subscribed and sworn to before me this 8th day of August, 2019.

Notary Public

My commission expires

Additional copies $

Printer's fee $

Lisa K. Strunk NOTARY PUBLIC COMMISSION EXPIRES 4/24/20 State of Kansas

APPENDIX B: PROPERTY TAX INFORMATION

Property Valuations

There were no material adverse changes to the City's "Property Valuations" disclosure, which describes the process and procedures for the determination of assessed valuation and collection of property taxes in the State of Kansas.

Assessed Valuation

The following table shows the assessed valuation of the taxable tangible property within the City for the following years:

Year	Real Property	Personal Property	Utilities	Motor Vehicles	Total Valuation
2018	$58,606,122	$192,238	$1,894,134	$10,672,187	$71,364,681
2017	54,566,500	211,058	1,723,841	10,121,490	66,622,889
2016	50,618,653	231,791	1,628,956	9,682,993	62,162,393
2015	46,366,538	228,034	1,548,815	9,243,852	57,387,239
2014	43,712,295	237,937	1,358,842	8,760,209	54,069,283

Source: County Clerk

Estimated Actual Valuation

The following table shows the estimated actual valuation for the taxable property within the City assuming an average assessment ratio of 16%:

Year	Estimated Actual Valuation
2018	$446,029,256
2017	416,393,056
2016	388,514,956
2015	358,670,244
2014	337,933,019

Trend of Values

Year [1]	Sedgwick County Sales Ratio	Appraised Valuation	Taxable Assessed Valuation [2]	Motor and Recreational Vehicles	Equalized Assessed Tangible Valuation
2018/19	N/A [3]	$480,798,888	$60,692,494	$10,672,187	$71,364,681
2017/18	84.5%	447,620,939	56,501,399	10,121,490	66,622,889
2016/17	89.5	416,722,453	52,479,400	9,682,993	62,162,393
2015/16	88.2	383,369,967	48,143,387	9,243,852	57,387,239
2014/15	87.9	365,545,270	45,309,074	8,760,209	54,069,283

[1] As valued in the first year for the purpose of computing the rates of taxes collectible in the following year.
[2] 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.
Source: The Sedgwick County Clerk's Office, the Kansas Department of Revenue, and the City of Bel Aire, Kansas. For an explanation of Kansas property taxes, see Appendix III.
[3] 2018 Kansas Appraisal/Sales Ratio Study is not yet available on the State of Kansas Revenue Departments website.

2017/18 Equalized Assessed Tangible Valuation: $71,364,681

Real Property	$58,606,122	96.6%
Personal Property	192,238	0.3
State Assessed Utilities	1,894,134	3.1
Total Taxable Assessed Valuation	$60,692,494	100.0%
Motor and Recreational Vehicles	10,672,187	
Total Equalized Assessed Tangible Valuation	$71,364,681	

Source: Sedgwick County Clerk's Office

Tax Rates

The City may levy taxes in accordance with the requirements of its adopted budget. Property tax levies are based on the adopted budget of the City and the assessed valuations provided by the County appraiser. The following table shows the City's mill levies by fund (per $1,000 of assessed valuation) for each of the years indicated and the current year:

Year	General Fund	Bond and Interest	Employee Benefits	Total Levy
2018/19	45.725	0.000	0.000	45.725
2017/18	45.719	0.000	0.000	45.719
2016/17	45.695	0.000	0.000	45.695
2015/16	38.154	0.000	8.008	46.162
2014/15	36.068	0.000	10.050	46.118
2013/14	27.004	0.000	12.047	39.050

Source: Sedgwick County Clerk's Office

Aggregate Tax Levies

The aggregate tax levies (per $1,000 assessed valuation) of the City and overlapping jurisdictions for the years indicated are included in the following table:

Year	City	Sedgwick County	Unified School District No. 259	State	Other	Total Levy
2018/19	45.725	47.546	53.638	1.500	1.237	149.646
2017/18	45.719	47.785	53.733	1.500	1.253	149.990
2016/17	45.726	47.807	53.683	1.500	1.253	149.969
2015/16	46.246	47.754	56.278	1.500	1.132	152.910
2014/15	45.730	49.345	53.735	1.500	1.133	151.443
2013/14	45.695	47.725	57.215	1.500	1.126	153.261

Source: County Clerk

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

Levy Year	Budget Year	City of Bel Aire	Sedgwick County	USD 259 (Wichita)	State	Other	Total
2018	2019	45.725	47.546	53.638	1.500	1.237	149.646
2017	2018	45.719	47.785	53.733	1.500	1.253	149.990
2016	2017	45.726	47.807	53.683	1.500	1.253	149.969
2015	2016	46.246	47.754	56.278	1.500	1.132	152.910
2014	2015	45.730	47.845	53.735	1.500	1.133	149.943
2013	2014	45.695	47.725	57.215	1.500	1.126	153.261

Source: Sedgwick County Clerk's Office

Tax Collections

Tax statements are mailed November 1 each year and may be paid in full or one-half on or before December 20 with the remaining one-half due on or before May 10 of the following year. Taxes that are unpaid on the due dates are considered delinquent and accrue interest at a per annum rate established by State law until paid or until the property is sold for taxes. Real estate bearing unpaid taxes is advertised for sale on or before August 1 of each year and is sold by the County for taxes and all legal charges on the first Tuesday in September. Properties that are sold and not redeemed within two years after the tax sale are subject to foreclosure sale, except homestead properties which are subject to foreclosure sale after three years.

Personal taxes are due and may be paid in the same manner as real estate taxes, with the same interest applying to delinquencies. If personal taxes are not paid when due, and after written notice, warrants are issued and placed in the hands of the Sheriff for collection. If not paid on or before October 1, legal judgment is entered and the delinquent tax becomes a lien on the property. Unless renewed, a non-enforced lien expires five years after it is entered.

Motor vehicle taxes are collected periodically throughout the year concurrently with the renewal of motor vehicle tags based upon the value of such vehicles. Such tax receipts are distributed to all taxing subdivisions, including the State of Kansas, in proportion to the number of mills levied within each taxpayer's tax levy unit.

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.

Levy Year/ Budget Year	Total Tax Levy	Current Tax Collections	% Current Tax Collected	Prior Years Tax Collected	Total Tax Collections	Ratio Collection Versus Levy
2018/19	$2,777,047	$2,712,014	97.66%	$59,241	$2,771,254	99.79%
2017/18	2,584,488	2,516,618	97.37	27,816	2,544,434	98.45
2016/17	2,401,245	2,355,290	98.09	26,900	2,382,190	99.21
2015/16	2,227,576	2,181,391	97.93	31,587	2,212,978	99.34
2014/15	2,071,995	2,023,406	97.65	31,562	2,054,968	99.18

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

Sales Tax Collections

The following table sets forth the City's portion of the Sedgwick County sales tax collections in the years indicated:

Year	Amount Received
2018	$1,259,045
2017	1,174,000
2016	1,165,977
2015	1,093,371
2014	1,039,547

Source: The City

City Indebtedness [1]

2018/19 Total Equalized Assessed Tangible Valuation	$71,364,681
Debt Limit Ratio	30%
Debt Limit	$21,409,404
Outstanding Debt Subject to Debt Limit	(16,141,523)
Debt Authority Remaining December 31, 2018	$5,267,881

[1] General Obligation Bonds and Temporary Notes issued to finance utility improvements, revenue bonds, and refunding bonds are not subject to the debt limit.

APPENDIX C: CITY INDEBTEDNESS

Debt Summary

The following table summarizes certain key statistics with respect to the Issuer's general obligation debt, excluding the Public Building Commission Bonds:

Assessed Valuation	$71,364,681
Estimated Actual Valuation	$446,029,256
Outstanding General Obligation Bonds	$27,890,000
Outstanding General Obligation Temporary Notes	$8,980,000
Net Overlapping Debt	$10,516,545
Direct debt per capita (population = 8,073)	$4,567.08
Direct and overlapping debt per capita	$5,869.76
Direct debt as a percentage of Assessed Valuation	51.66%
Direct debt as a percentage of Estimated Actual Valuation	8.27%
Direct & overlapping debt as a percentage of Assessed Valuation	66.40%
Direct & overlapping debt as a percentage of Estimated Actual Valuation	10.62%

General Obligation Bonds

Date Of Issue	Original Amount	Purpose	Final Maturity	Est. Principal Outstanding As of 12/31/2018	% Subject To the Debt Limit	Amount Subject to the Debt Limit
01-15-2009	$2,200,000	Taxable Refunding & Improvements	11-01-2029	$1,480,000	100.00%	$1,480,000
01-15-2011	2,885,000	Refunding & Improvements	10-01-2031	1,840,000	57.78%	1,063,152
05-15-2012	5,215,000	Improvements	10-01-2032	3,885,000	39.31%	1,527,194
09-30-2013	3,895,000	Improvements	10-01-2033	3,180,000	30.68%	975,624
07-30-2014	1,100,000	Improvements	10-01-2034	910,000	30.90%	281,190
05-05-2015	5,390,000	Refunding	11-01-2027	4,090,000	29.62%	1,211,458
05-05-2015	575,000	Refunding	11-01-2027	440,000	59.29%	260,876
11-24-2015	3,960,000	Improvements	11-01-2036	3,640,000	7.53%	274,092
11-24-2015	220,000	Taxable Improvements	11-01-2036	205,000	100.00%	205,000
11-22-2016	2,820,000	Improvements	11-01-2036	2,675,000	51.46%	1,376,555
11-23-2017	5,545,000	Improvements	11-01-2038	5,545,000	58.87%	3,264,342
Total				$27,890,000		$11,919,483

General Obligation Temporary Notes

Date Of Issue	Original Amount	Purpose	Final Maturity	Est. Principal Outstanding As of 12/31/2018	% Subject To the Debt Limit	Amount Subject to the Debt Limit
11-22-2016	$6,675,000	Improvements	12-01-2019	$6,675,000	46.62%	$3,111,885
11-23-2017	2,130,000	Improvements	12-01-2020	2,130,000	52.12	1,110,156
11-23-2017	175,000	Improvements	01-01-2019	175,000	0.00	-
Total				$8,980,000		$4,222,041

Public Building Commission Revenue Bonds

Date Of Issue	Original Amount	Purpose	Final Maturity	Est. Principal Outstanding As of 12/31/2018	% Subject To the Debt Limit	Amount Subject to the Debt Limit
04-15-2010	$19,315,000	Taxable Refunding	05-01-2035	$495,000	-0-	-0-
12-18-2014	3,050,000	Revenue Refunding	02-01-2030	2,550,000	-0-	-0-
12-18-2014	1,120,000	Taxable Revenue Refunding	02-01-2030	935,000	-0-	-0-
07/13/2017	17,755,000	Refunding Revenue	05-01-2034	17,410,000	-0-	-0-
Total				$21,390,000		

Source: The City

Debt Payment Record

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

Debt Ratios [1]

	G.O. Direct Debt	G.O. Direct & Overlapping Debt
2018/19 Appraised Valuation ($480,798,888)	7.67%	9.86%
2018/19 Equalized Assessed Tangible Valuation ($71,364,681)	51.66%	66.40%
Per Capita (8,073 – 2018 U.S. Census Estimate)	$4,567.08	$5,869.76

[1] Excludes Public Building Commission revenue bonds.

Estimated Fiscal Year Debt Service Payments Excluding All Temporary Notes

	General Obligation Bonds And Notes		Public Building Commission Revenue Bonds	
Fiscal Year	Principal	Principal & Interest	Principal	Principal & Interest
2019	$8,890,000	$9,861,148	$ 245,000	$1,371,955
2020	4,180,000	5,016,310	745,000	1,865,405
2021	2,110,000	2,858,418	780,000	1,862,718
2022	2,170,000	2,864,578	825,000	1,868,025
2023	1,840,000	2,478,096	945,000	1,944,808
2024	1,885,000	2,470,939	1,045,000	1,993,515
2025	1,940,000	2,471,146	1,140,000	2,031,495
2026	1,985,000	2,457,021	1,240,000	2,068,540
2027	1,905,000	2,315,143	1,370,000	2,125,378
2028	1,415,000	1,762,915	1,495,000	2,169,197
2029	1,415,000	1,712,043	1,630,000	2,215,173
2030	1,230,000	1,475,273	1,790,000	2,276,992
2031	1,280,000	1,483,808	1,580,000	1,966,828
2032	1,235,000	1,395,138	1,730,000	2,014,902
2033	930,000	1,048,063	1,895,000	2,061,847
2034	765,000	849,806	550,000	587,532
2035	555,000	611,950	-	-
2036	575,000	613,025	-	-
2037	320,000	338,400		
2038	245,000	252,656		
Total	$36,870,000	$44,335,876	$19,005,000	$30,424,310