



AGENDA
CITY COUNCIL MEETING
7651 E. Central Park Ave, Bel Aire, KS
August 19, 2025 7:00 PM



I. CALL TO ORDER: Mayor Jim Benage

II. ROLL CALL

Greg Davied ____ Tyler Dehn ____ Emily Hamburg ____
Tom Schmitz ____ John Welch ____

III. OPENING PRAYER: Father Andrew Labenz

IV. PLEDGE OF ALLEGIANCE TO THE AMERICAN FLAG

V. DETERMINE AGENDA ADDITIONS

VI. CONSENT AGENDA

A. **Approval of Minutes of the August 5, 2025 City Council meeting.**

Action: Motion to (approve / table / deny) the Consent Agenda as (listed / amended) and authorize the Mayor to sign.

Motion _____ Second _____ Vote _____

VII. DISCUSSION AND APPROVAL OF APPROPRIATIONS ORDINANCE

A. **Consideration of Appropriations Ordinance No. 25-15 in the amount of \$701,665.49.**

Action: Motion to (approve / deny / table) Appropriations Ordinance No. 25-15.

Motion _____ Second _____ Vote _____

VIII. CITY REQUESTED APPEARANCES

A. Jesse Miller - Sedgwick County Fire District 1 Steering Committee

B. **Tara Laughlin, Allen, Gibbs & Houlik, L.C - Annual Audit Presentation**

IX. PUBLIC HEARING

- A. Public Hearing Regarding Special Assessments:** The purpose of public hearing is to hear any and all written or oral objections to the respective assessments considered in the Ordinance Levying Special Assessments on the agenda.

Action: Motion to close the Public Hearing.

Motion _____ Second _____ Vote _____

- X. CITIZEN CONCERNS:** *If you wish to speak, please fill out a "Request to Speak" card at the podium and give it to the City Clerk before the meeting begins. When you are called on by the Mayor, please go to the podium, speak into the microphone, and state your name and address before giving your comments. Please limit your comments to 3 minutes in the interest of time. If more time is needed, you may request an extension from the Mayor.*

XI. REPORTS

- A. Council Member Reports**
- B. Mayor's Report**
- C. City Attorney Report**
- D. City Manager Report**

XII. ORDINANCES, RESOLUTIONS AND FINAL ACTIONS

- A. Consideration of An Ordinance Levying Special Assessments On Certain Property To Pay The Costs Of Internal Improvements In The City Of Bel Aire, Kansas, As Previously Authorized By Resolution Nos. R-21-50, R-21-52, R-21-53, R-22-27, R-22-28, R-22-29, R-22-30, R-22-31, R-22-09, R-22-51, R-22-11, R-22-33, R-22-34, R-22-13, R-22-14, R-22-15 And R-22-16 Of The City; And Providing For The Collection Of Such Special Assessments.**

Action: Motion to (accept / deny / table) An Ordinance Levying Special Assessments On Certain Property To Pay The Costs Of Internal Improvements In The City Of Bel Aire, Kansas, As Previously Authorized By Resolution Nos. R-21-50, R-21-52, R-21-53, R-22-27, R-22-28, R-22-29, R-22-30, R-22-31, R-22-09, R-22-51, R-22-11, R-22-33, R-22-34, R-22-13, R-22-14, R-22-15 And R-22-16 Of The City; And Providing For The Collection Of Such Special Assessments and authorize the Mayor to sign.

Motion _____ Second _____ Vote _____

- B. Consideration of A Resolution Of The Governing Body Of The City Of Bel Aire, Kansas, Setting The Date, Time, And Place For A Public Hearing Regarding The City's Intent To Levy A Property Tax Exceeding The Revenue Neutral Rate.**

Action: Motion to (accept / deny / table) A Resolution Of The Governing Body Of The City Of Bel Aire, Kansas, Setting The Date, Time, And Place For A Public Hearing Regarding The City's Intent To Levy A Property Tax Exceeding The Revenue Neutral Rate, and authorize the Mayor to sign.

Motion _____ Second _____ Vote _____

C. Consideration of a Contract with SEH for Engineering Services related to construction on Sunflower Commerce Park Phase 2.

Action: Motion to (accept / deny / table) the contract SEH for Engineering Services related to construction on Sunflower Commerce Park Phase 2 in the amount not to exceed \$_____ and authorize the Mayor to sign.

Motion _____ Second _____ Vote _____

D. Consideration of Amendment No. 1 To Agreement For Professional Engineering Services between the City of Bel Aire, Kansas and Garver, LLC for professional engineering services for RCB replacement project at 45th and Oliver.

Action: Motion to (accept / deny / table) Amendment No. 1 To Agreement For Professional Engineering Services between the City of Bel Aire, Kansas and Garver, LLC for professional engineering services for RCB replacement project at 45th and Oliver and authorize the Mayor to sign.

Motion _____ Second _____ Vote _____

E. Consideration of Change Order No. 1 to the Contract with Dondlinger & Sons Construction for the 45th and Oliver Bridge Project.

Action: Motion to (accept / deny / table) Change Order No. 1 to the Contract with Dondlinger & Sons Construction for the 45th and Oliver Bridge Project, in the amount not to exceed \$14,828.00 and authorize the Mayor to sign.

Motion _____ Second _____ Vote _____

F. Consideration of Change Order No. 2 to the Contract for Paving Improvements to serve Chapel Landing 5th Phase 1, in the amount not to exceed \$12,500.00.

Action: Motion to (approve / deny / table) Change Order No. 2 to the Contract for Paving Improvements to serve Chapel Landing 5th Phase 1, in the amount not to exceed \$12,500.00 and authorize the Mayor to sign.

Motion _____ Second _____ Vote _____

G. Consideration of electing three (3) Voting Delegates to the League of Kansas Municipalities Annual Business Meeting and Convention of Voting Delegates on Saturday, October 11, 2025.

Action: Motion to (elect / deny / table) _____, _____ and _____ as Bel Aire Voting Delegates to the League of Kansas Municipalities Annual Business Meeting and Convention of Voting Delegates on Saturday, October 11, 2025.

Motion _____ Second _____ Vote _____

H. Consideration of electing three (3) alternate voting delegates to the League of Kansas Municipalities Annual Business Meeting and Convention of Voting Delegates on Saturday, October 11, 2025.

Action: Motion to (elect / deny / table) _____, _____ and _____ as Bel Aire Alternate Voting Delegates to the League of Kansas Municipalities Annual Business Meeting and Convention of Voting Delegates on Saturday, October 11, 2025.

Motion _____ Second _____ Vote _____

XIII. EXECUTIVE SESSION

A. Executive Session

Action: Motion to recess into executive session to discuss with legal counsel and receive legal advice related to pending litigation. The discussion will be pursuant to K.S.A. 75-4319 (b)(2) for legal consultation with Neil Gosch, which would be deemed privileged in the attorney-client relationship. Invite the City Manager, City Engineer, City Attorney, and Katherine Chlumsky. The meeting will be for a period of (_____) minutes, and the open meeting will resume in City Council Chambers at (_____) p.m.

Motion _____ Second _____ Vote _____

XIV. DISCUSSION AND FUTURE ISSUES

XV. ADJOURNMENT

Action: Motion to adjourn.

Motion _____ Second _____ Vote _____

Additional Attachments:

- A.** Public Works Report - July 2025
- B.** Recreation Dept Report - July 2025
- C.** City Manager's Report - August 19, 2025

Notice

It is possible that sometime between 6:30 and 7:00 PM immediately prior to this meeting, during breaks, and directly after the meeting, a majority of the Governing Body may be present in the Council Chambers or the lobby of City Hall. No one is excluded from these areas during these times. Video of this meeting can be streamed at www.belaireks.gov and on YouTube. Please make sure all cell phones and other electronics are turned off and put away.



MINUTES

CITY COUNCIL MEETING

7651 E. Central Park Ave, Bel Aire, KS
August 05, 2025 7:00 PM



I. CALL TO ORDER: Mayor Jim Benage called the meeting to order at 7:00 p.m.

II. ROLL CALL

Councilmembers Greg Davied, Tyler Dehn, Emily Hamburg, Tom Schmitz, and John Welch were present.

Also present were City Manager Ted Henry, City Attorney Maria Schrock, City Engineer Anne Stephens, Director of Public Works Marty McGee, Director of Community Development Paula Downs, Assistant Director of Public Works Jon Stehman, Director of Finance Barry Smith, City Clerk Melissa Krehbiel, and Bond Counsel Kevin Cowan of Gilmore and Bell, P.A.

III. OPENING PRAYER: Mark Posson provided the opening prayer.

IV. PLEDGE OF ALLEGIANCE TO THE AMERICAN FLAG

Mayor Benage led the pledge of allegiance.

V. DETERMINE AGENDA ADDITIONS: There were no additions.

VI. CONSENT AGENDA

A. Approval of Minutes of the July 15, 2025 City Council meeting.

MOTION: Councilmember Welch moved to approve the Consent Agenda as listed and authorize the Mayor to sign. Councilmember Hamburg seconded the motion. ***Motion carried 5-0.***

VII. DISCUSSION AND APPROVAL OF APPROPRIATIONS ORDINANCE

A. Consideration of Appropriations Ordinance No. 25-14 in the amount of \$2,248,885.26.

MOTION: Councilmember Dehn moved to approve Appropriations Ordinance No. 25-14. Councilmember Schmitz seconded the motion. ***Motion carried 5-0.***

VIII. CITY REQUESTED APPEARANCES: None.**IX. CITIZEN CONCERNS:** No one spoke.**X. REPORTS****A. Council Member Reports**

Councilmember Hamburg briefly reported on the July 24th meeting of the Chisholm Creek Utility Authority (CCUA).

Councilmember Schmitz attended the latest CCUA meeting and recently contacted City staff regarding culverts along Woodlawn that appear to need maintenance.

Councilmember Davied attended the latest CCUA meeting.

Councilmember Dehn reported that he attended the August 1st meeting of the steering committee for the K-254 Corridor Development Association. On July 29th he watched the live-stream of the tri-government meeting which included Sedgwick County, City of Wichita, and USD 259. He also met with the new principal of Isely Elementary Magnet School. He thanked the Bel Aire Recreation Center staff for the summer day camp which ended last week.

B. Mayor's Report

Mayor Benage reported on several meetings and events he attended, including meetings of the mental health and substance abuse coalition, the tri-governmental meeting held on July 29th, a farewell dinner for Colonel Cory Damon at McConnell Airforce Base, and a change of command ceremony held at McConnell. He noted that REAP (Regional Economic Area Partnership) will hold a regional water summit on September 4th in Newton.

C. City Attorney Report

City Attorney Maria Schrock reported on revisions to Articles 4,5, and 6 of the water code, regarding backflow prevention, drought procedures, and enforcement procedures; these will be presented at the Council's workshop in September. On August 14th the Planning Commission will review the draft Comprehensive Plan at their next meeting; following that meeting, the City Council will be asked to approve the Planning Commission's recommendation. She also attended a meeting with other City Attorneys regarding zoning practices.

D. City Manager Report

City Manager Ted Henry gave an update on a situation with a live electric wire near a road project. The line was correctly secured during the road construction, but was later downed during a rain storm. Mr. Henry encouraged residents to call Evergy, the electric utility, as soon as possible when they notice any downed wires. He also gave an update on the plans to replace the volleyball court that was removed from Eagle Lake Park. Staff are considering options such as installing a smaller court at Eagle Lake or relocating the court to the Recreation Center. The Public Works Department received their portable pump and stored it in the Public Works shop. Lastly, he reminded everyone that the Chamber of Commerce will hold it's monthly meeting tomorrow, and Hot Dawgs Pool Party will be held at Central Park Pool on August 11th.

XI. ORDINANCES, RESOLUTIONS AND FINAL ACTIONS

A. Consideration of Actions related to Special Assessments.

Action: Motion that the governing body take the following actions:

1. Approve the Statement of Final Costs, Assessment Roll Certification, Notice of Public Hearing, and Form of Notice of Hearing and Statement of Cost Proposed to be Assessed (Exhibits A, B, C, & D) as presented;
2. Establish August 19, 2025 at 7:00 p.m., or as soon thereafter as may be heard, to meet for the purpose of hearing any and all written or oral objections to the respective assessments set forth therein;
3. Authorize the publication by the City Clerk of *Exhibit C (Notice of Public Hearing)* in the official City newspaper, not less than 10 days prior to such public meeting date;
4. Mail *Exhibit D (Form of Notice of Hearing and Statement of Cost Proposed to be Assessed)* to each and all owners of property affected by such assessments at their last known post office address on the same date as the publication of *Exhibit C*; and
5. File each of said documents of record in the office of the City Clerk and make the same available for public inspection.

MOTION: Councilmember Davied moved to adopt the five (5) actions as listed in the agenda. Councilmember Schmitz seconded the motion. ***Motion carried 5-0.***

B. Consideration of Contract with Central Equipment for New Maintenance Shop Items at \$218,377.82.

Joey Lafleur, Central Equipment, answered questions for the council regarding warranties.

MOTION: Councilmember Davied moved to Approve the Contract with Central Equipment in an amount not to exceed \$218,377.82 and authorize the Mayor to sign all related documents. Councilmember Dehn seconded the motion. ***Motion carried 5-0.***

C. Consideration of A Resolution Rescinding Council's Prior Motion on July 15, 2025, Approving A Contract with Ultra Fiberglass Systems for Customized Catwalks at the new Public Works Facility (Ultra Omitted a \$2,250 Freight Fee).

MOTION: Councilmember Hamburg moved to Approve a Resolution Rescinding Council's Prior Motion on July 15, 2025, Approving a Contract with Ultra Fiberglass Systems for Customized Catwalks based upon Ultra's Omission of a \$2,250 Freight Fee, and authorize the Mayor to sign. Councilmember Davied seconded the motion. ***Motion carried 5-0.***

D. Consideration of Contract with Ultra Fiberglass Systems for Customized Catwalks at the new Public Works Facility.

MOTION: Councilmember Dehn moved to Approve the Contract with Ultra Fiberglass Systems for Customized Catwalks, in an amount not to exceed \$35,908.00, and authorize the Mayor to sign all related documents. Councilmember Schmitz seconded the motion. *Motion carried 5-0.*

E. Consideration of Contract with UMC for Replacement of Gate Valves at the South Water Tower for \$36,750. Two companies submitted bids:

<u>Contractor</u>	<u>Bid amount</u>
UMC	\$36,750.00
McCullough	\$45,110.00

MOTION: Councilmember Welch moved to approve the Contract with UMC for Replacement of three 12" Gate Valves in the amount of \$36,750 and authorize Mayor to sign all related documents. Councilmember Schmitz seconded the motion. *Motion carried 5-0.*

F. Consideration of A Resolution to Withdraw from the Community Rating System (CRS) Program.

MOTION: Councilmember Hamburg to Approve a Resolution to Withdraw from the CRS Community Program As Presented and authorize the Mayor to sign. Councilmember Welch seconded the motion. *Motion carried 5-0.*

G. Consideration of A Resolution Updating the City's Sidewalk Installation/Replacement Program.

MOTION: Councilmember Welch moved to Deny the Resolution. Councilmember Schmitz seconded the motion. Discussion followed. *Motion failed 1-4*, with Councilmembers Schmitz, Davied, Dehn, and Hamburg voting against the motion.

MOTION: Councilmember Davied moved to table the Resolution. Councilmember Dehn seconded the motion. *Motion carried 4-1*, with Councilmember Schmitz voting against the motion.

XII. EXECUTIVE SESSION: None.

XIII. DISCUSSION AND FUTURE ISSUES

A. City Council Workshop - August 12, 2025 at 7:00 p.m.

City Manager Ted Henry mentioned topics for the upcoming workshop. The Council discussed possible locations for the sand volleyball court in Eagle Lake Park. No action was taken.

XIV. ADJOURNMENT

MOTION: Councilmember Welch moved to adjourn. Councilmember Dehn seconded the motion. ***Motion carried 5-0.***

Approved by the City Council this _____ day of _____, 2025.

Jim Benage, Mayor

ATTEST:

Melissa Krehbiel, City Clerk



City of Bel Aire, KS

Payment Dates 7/30/2025 - 8/12/2025

Vendor DBA	Description (Item)	Post Date	Payment Date	Project Account Key	Amount
Vendor DBA: 1519 -					
ADOBE, INC	ADOBE RENEWAL SUBSCRIPTI...	08/07/2025	08/08/2025		546.96
ADOBE, INC	ADOBE RENEWAL SUBSCRIPTI...	08/07/2025	08/08/2025		273.48
ADOBE, INC	ADOBE RENEWAL SUBSCRIPTI...	08/07/2025	08/08/2025		820.44
ADOBE, INC	ADOBE RENEWAL SUBSCRIPTI...	08/07/2025	08/08/2025		1,552.92
ADOBE, INC	ADOBE RENEWAL SUBSCRIPTI...	08/07/2025	08/08/2025		546.96
ADOBE, INC	ADOBE RENEWAL SUBSCRIPTI...	08/07/2025	08/08/2025		546.96
ADOBE, INC	ADOBE RENEWAL SUBSCRIPTI...	08/07/2025	08/08/2025		820.44
ADOBE, INC	ADOBE RENEWAL SUBSCRIPTI...	08/07/2025	08/08/2025		820.44
ADOBE, INC	ADOBE RENEWAL SUBSCRIPTI...	08/07/2025	08/08/2025		273.48
ADOBE, INC	ADOBE RENEWAL SUBSCRIPTI...	08/07/2025	08/08/2025		546.96
ADOBE, INC	ADOBE RENEWAL SUBSCRIPTI...	08/07/2025	08/08/2025		273.48
Vendor DBA 1519 - ADOBE, INC Total:					7,022.52
Vendor DBA: 0178 -					
AFLAC	EMPLOYEE MONTHLY PREMI...	07/30/2025	08/01/2025		514.68
AFLAC	EMPLOYEE MONTHLY PREMI...	07/30/2025	08/01/2025		138.08
AFLAC	EMPLOYEE MONTHLY PREMI...	07/30/2025	08/01/2025		131.04
Vendor DBA 0178 - AFLAC Total:					783.80
Vendor DBA: 2122 -					
AIR CAPITOL EXTERMINATING	RODENT/INSECT EXTERMINAT...	07/29/2025	07/31/2025		19.50
AIR CAPITOL EXTERMINATING	RODENT/INSECT EXTERMINAT...	07/29/2025	07/31/2025		11.70
AIR CAPITOL EXTERMINATING	RODENT/INSECT EXTERMINAT...	07/29/2025	07/31/2025		23.40
AIR CAPITOL EXTERMINATING	RODENT/INSECT EXTERMINAT...	07/29/2025	07/31/2025		23.40
Vendor DBA 2122 - AIR CAPITOL EXTERMINATING Total:					78.00
Vendor DBA: 1548 -					
ALLEN, GIBBS & HOULIK, LC/A...	2024-AUDIT PROGRESS	07/29/2025	07/31/2025		5,000.00
Vendor DBA 1548 - ALLEN, GIBBS & HOULIK, LC/AGH Total:					5,000.00
Vendor DBA: 0472 -					
BEALL & MITCHELL, LLC	08/25 JUDGE TERRY BEALL/C...	08/05/2025	08/08/2025		1,237.98
Vendor DBA 0472 - BEALL & MITCHELL, LLC Total:					1,237.98
Vendor DBA: 2989 -					
BRANDON KASEL	POOL REFUND	08/07/2025	08/08/2025		25.00
Vendor DBA 2989 - BRANDON KASEL Total:					25.00
Vendor DBA: 2261 - CERTAPRO PAINTERS WICHITA EAST					
CERTAPRO PAINTERS WICHITA...	OFFICE WALL PAINTING	07/28/2025	07/31/2025		654.49
Vendor DBA 2261 - CERTAPRO PAINTERS WICHITA EAST Total:					654.49
Vendor DBA: 0289 -					
CERTIFIED ENGINEERING DESI...	BEL AIRE LAKES/FH-WEBB RD L...	07/29/2025	07/31/2025		1,305.00
Vendor DBA 0289 - CERTIFIED ENGINEERING DESIGN Total:					1,305.00
Vendor DBA: 2164 -					
CHRISTOPHER HARDWICK	YOUTH SPORTS OFFICIAL	08/06/2025	08/08/2025		50.00
Vendor DBA 2164 - CHRISTOPHER HARDWICK Total:					50.00
Vendor DBA: 0028 -					
CINTAS CORPORATION	PW UNIFORMS/TOWELS	08/05/2025	08/08/2025		105.87
CINTAS CORPORATION	PW UNIFORMS/TOWELS	08/05/2025	08/08/2025		63.54
CINTAS CORPORATION	PW UNIFORMS/TOWELS	08/05/2025	08/08/2025		224.18
CINTAS CORPORATION	PW UNIFORMS/TOWELS	08/05/2025	08/08/2025		78.00
CINTAS CORPORATION	PD MATS	08/05/2025	08/08/2025		128.24
CINTAS CORPORATION	PW UNIFORMS	08/05/2025	08/08/2025		85.20
CINTAS CORPORATION	PW UNIFORMS	08/05/2025	08/08/2025		42.87
CINTAS CORPORATION	PW UNIFORMS	08/05/2025	08/08/2025		203.51

AP ORDINANCE

Payment Date

Section VII, Item A.

25

Vendor DBA	Description (Item)	Post Date	Payment Date	Project Account Key	Amount
CINTAS CORPORATION	PW UNIFORMS	08/05/2025	08/08/2025		57.33
CINTAS CORPORATION	PD MATS	08/05/2025	08/08/2025		128.24
Vendor DBA 0028 - CINTAS CORPORATION Total:					1,116.98
Vendor DBA: 0852 - CINTAS CORPORATION					
CINTAS CORPORATION	PW: RESTOCK FIRST AID	08/05/2025	08/08/2025		176.60
CINTAS CORPORATION	PW: RESTOCK FIRST AID	08/05/2025	08/08/2025		176.61
CINTAS CORPORATION	PW: RESTOCK FIRST AID	08/05/2025	08/08/2025		176.61
CINTAS CORPORATION	PW: RESTOCK FIRST AID	08/05/2025	08/08/2025		176.61
Vendor DBA 0852 - CINTAS CORPORATION Total:					706.43
Vendor DBA: 1978 -					
CRAIG A MCCOSKEY	CONTRACT MOWING	08/06/2025	08/08/2025		400.00
Vendor DBA 1978 - CRAIG A MCCOSKEY Total:					400.00
Vendor DBA: 0032 -					
DELTA DENTAL PLAN of KANS...	08/25 MONTHLY PREMIUM	07/30/2025	08/01/2025		1,837.90
DELTA DENTAL PLAN of KANS...	08/25 MONTHLY PREMIUM	07/30/2025	08/01/2025		637.14
DELTA DENTAL PLAN of KANS...	08/25 MONTHLY PREMIUM	07/30/2025	08/01/2025		451.95
Vendor DBA 0032 - DELTA DENTAL PLAN of KANSAS Total:					2,926.99
Vendor DBA: 2326 -					
ECITY TRANSACTIONS, LLC	ONLINE PAYMENT SERVICE	08/07/2025	08/08/2025		90.00
ECITY TRANSACTIONS, LLC	ONLINE PAYMENT SERVICE	08/07/2025	08/08/2025		90.00
ECITY TRANSACTIONS, LLC	ONLINE PAYMENT SERVICE	08/07/2025	08/08/2025		90.00
ECITY TRANSACTIONS, LLC	ONLINE PAYMENT SERVICE	08/07/2025	08/08/2025		90.00
ECITY TRANSACTIONS, LLC	ONLINE PAYMENT SERVICE	08/07/2025	08/08/2025		90.00
Vendor DBA 2326 - ECITY TRANSACTIONS, LLC Total:					450.00
Vendor DBA: 2805 -					
ELLIE WILKINS	YOUTH SPORTS OFFICIAL	08/06/2025	08/08/2025		20.00
Vendor DBA 2805 - ELLIE WILKINS Total:					20.00
Vendor DBA: 1846 -					
ELLIOTT ELECTRIC SUPPLY	STREET LIGHT BULBS	08/04/2025	08/08/2025		158.55
Vendor DBA 1846 - ELLIOTT ELECTRIC SUPPLY Total:					158.55
Vendor DBA: 1802 -					
EMPOWER RETIREMENT 457	457 CITY MANAGER	07/31/2025	07/31/2025		540.00
EMPOWER RETIREMENT 457	457 EMP VOLUNTARY	07/31/2025	07/31/2025		612.00
Vendor DBA 1802 - EMPOWER RETIREMENT 457 Total:					1,152.00
Vendor DBA: 0046 -					
EVERGY KANSAS CENTRAL INC	CP STREET LIGHTS	08/07/2025	08/06/2025		40.25
EVERGY KANSAS CENTRAL INC	STR SIGNS/CROSSWALKS	08/07/2025	08/07/2025		26.55
EVERGY KANSAS CENTRAL INC	FOUNTAINS	08/07/2025	08/06/2025		220.90
EVERGY KANSAS CENTRAL INC	STR SIGNS/CROSSWALKS	08/07/2025	08/06/2025		27.13
EVERGY KANSAS CENTRAL INC	CP STREET LIGHTS	08/07/2025	08/06/2025		48.75
EVERGY KANSAS CENTRAL INC	LIFT STATION	08/07/2025	08/06/2025		967.18
EVERGY KANSAS CENTRAL INC	STORM SIREN	08/07/2025	08/06/2025		28.28
EVERGY KANSAS CENTRAL INC	FOUNTAINS	08/07/2025	08/06/2025		142.86
EVERGY KANSAS CENTRAL INC	LIFT STATION	08/07/2025	08/06/2025		26.55
EVERGY KANSAS CENTRAL INC	POOL	08/07/2025	08/06/2025		703.19
EVERGY KANSAS CENTRAL INC	MAINT SHOP	08/07/2025	08/06/2025		500.42
EVERGY KANSAS CENTRAL INC	MAINT SHOP	08/07/2025	08/06/2025		300.25
EVERGY KANSAS CENTRAL INC	MAINT SHOP	08/07/2025	08/06/2025		600.51
EVERGY KANSAS CENTRAL INC	MAINT SHOP	08/07/2025	08/06/2025		600.51
EVERGY KANSAS CENTRAL INC	PARKS	08/07/2025	08/07/2025		27.18
EVERGY KANSAS CENTRAL INC	LIFT STATION	08/07/2025	08/07/2025		41.85
EVERGY KANSAS CENTRAL INC	LIFT STATION	08/07/2025	08/06/2025		210.85
EVERGY KANSAS CENTRAL INC	REC	08/07/2025	08/06/2025		28.11
EVERGY KANSAS CENTRAL INC	WATER TOWER	08/07/2025	08/06/2025		72.26
EVERGY KANSAS CENTRAL INC	REC	08/07/2025	08/06/2025		873.71
EVERGY KANSAS CENTRAL INC	STR SIGNS/CROSSWALKS	08/07/2025	08/06/2025		28.43
EVERGY KANSAS CENTRAL INC	LIFT STATION	08/07/2025	08/06/2025		359.10
EVERGY KANSAS CENTRAL INC	CITY HALL	08/07/2025	08/08/2025		2,505.03

AP ORDINANCE

Payment Date

Section VII, Item A.

25

Vendor DBA	Description (Item)	Post Date	Payment Date	Project Account Key	Amount
EVERGY KANSAS CENTRAL INC	STR SIGNS/CROSSWALKS	08/07/2025	08/06/2025		33.78
EVERGY KANSAS CENTRAL INC	CP STREET LIGHTS	08/07/2025	08/06/2025		74.61
EVERGY KANSAS CENTRAL INC	STR SIGNS/CROSSWALKS	08/07/2025	08/06/2025		62.24
EVERGY KANSAS CENTRAL INC	LIFT STATION	08/07/2025	08/06/2025		291.97
EVERGY KANSAS CENTRAL INC	SPRINKLER	08/07/2025	08/06/2025		26.61
EVERGY KANSAS CENTRAL INC	WATER TOWER	08/07/2025	08/06/2025		300.97
EVERGY KANSAS CENTRAL INC	FOUNTAINS	08/07/2025	08/06/2025		134.53
EVERGY KANSAS CENTRAL INC	CP STREET LIGHTS	08/07/2025	08/07/2025		41.19
Vendor DBA 0046 - EVERGY KANSAS CENTRAL INC Total:					9,345.75
Vendor DBA: 2310 -					
FARHA ROOFING, INC	ROOF REPAIRS	07/29/2025	07/31/2025		700.00
Vendor DBA 2310 - FARHA ROOFING, INC Total:					700.00
Vendor DBA: 0010 -					
FICA/FEDERAL W/H	SOCIAL SECURITY/FICA	07/31/2025	07/31/2025		13,748.30
FICA/FEDERAL W/H	SOCIAL SECURITY/FICA	07/31/2025	07/31/2025		374.20
FICA/FEDERAL W/H	SOCIAL SECURITY/FICA	07/31/2025	07/31/2025		1,272.86
FICA/FEDERAL W/H	SOCIAL SECURITY/FICA	07/31/2025	07/31/2025		1,654.80
FICA/FEDERAL W/H	FEDERAL W/H TAXES	07/31/2025	07/31/2025		8,096.99
FICA/FEDERAL W/H	FEDERAL W/H TAXES	07/31/2025	07/31/2025		226.05
FICA/FEDERAL W/H	FEDERAL W/H TAXES	07/31/2025	07/31/2025		583.72
FICA/FEDERAL W/H	FEDERAL W/H TAXES	07/31/2025	07/31/2025		1,304.08
FICA/FEDERAL W/H	MEDICARE/FICA	07/31/2025	07/31/2025		3,215.32
FICA/FEDERAL W/H	MEDICARE/FICA	07/31/2025	07/31/2025		87.52
FICA/FEDERAL W/H	MEDICARE/FICA	07/31/2025	07/31/2025		297.74
FICA/FEDERAL W/H	MEDICARE/FICA	07/31/2025	07/31/2025		386.98
Vendor DBA 0010 - FICA/FEDERAL W/H Total:					31,248.56
Vendor DBA: 2106 -					
FLEETPRIDE, INC.	SUPPLIES	08/05/2025	08/08/2025		160.05
FLEETPRIDE, INC.	SUPPLIES	08/05/2025	08/08/2025		160.05
FLEETPRIDE, INC.	SUPPLIES	08/05/2025	08/08/2025		160.04
FLEETPRIDE, INC.	SUPPLIES	08/05/2025	08/08/2025		160.05
Vendor DBA 2106 - FLEETPRIDE, INC. Total:					640.19
Vendor DBA: 2599 - HALL'S CULLIGAN WATER					
HALL'S CULLIGAN WATER	WATER SERVICE - PD	08/05/2025	08/08/2025		38.50
HALL'S CULLIGAN WATER	WATER SERVICE-CH	08/05/2025	08/08/2025		65.50
HALL'S CULLIGAN WATER	WATER SERVICE - PW	08/05/2025	08/08/2025		7.58
HALL'S CULLIGAN WATER	WATER SERVICE - PW	08/05/2025	08/08/2025		7.59
HALL'S CULLIGAN WATER	WATER SERVICE - PW	08/05/2025	08/08/2025		7.59
HALL'S CULLIGAN WATER	WATER SERVICE - PW	08/05/2025	08/08/2025		7.59
Vendor DBA 2599 - HALL'S CULLIGAN WATER Total:					134.35
Vendor DBA: 2826 -					
HIGH TOUCH INC.	KSGOV.JOBS SUBSCRIPTION	08/04/2025	08/08/2025		600.00
Vendor DBA 2826 - HIGH TOUCH INC. Total:					600.00
Vendor DBA: 2470 -					
IDEATEK TELECOM	IDEATEK MONTHLY PHONE SE...	08/07/2025	08/08/2025		43.92
IDEATEK TELECOM	IDEATEK MONTHLY PHONE SE...	08/07/2025	08/08/2025		21.96
IDEATEK TELECOM	IDEATEK MONTHLY PHONE SE...	08/07/2025	08/08/2025		65.87
IDEATEK TELECOM	IDEATEK MONTHLY PHONE SE...	08/07/2025	08/08/2025		65.88
IDEATEK TELECOM	IDEATEK MONTHLY PHONE SE...	08/07/2025	08/08/2025		21.96
IDEATEK TELECOM	IDEATEK MONTHLY PHONE SE...	08/07/2025	08/08/2025		43.92
IDEATEK TELECOM	IDEATEK MONTHLY PHONE SE...	08/07/2025	08/08/2025		197.61
IDEATEK TELECOM	IDEATEK MONTHLY PHONE SE...	08/07/2025	08/08/2025		31.76
IDEATEK TELECOM	IDEATEK MONTHLY PHONE SE...	08/07/2025	08/08/2025		110.04
IDEATEK TELECOM	IDEATEK MONTHLY PHONE SE...	08/07/2025	08/08/2025		27.51
IDEATEK TELECOM	IDEATEK MONTHLY PHONE SE...	08/07/2025	08/08/2025		23.81
IDEATEK TELECOM	IDEATEK MONTHLY PHONE SE...	08/07/2025	08/08/2025		54.89
IDEATEK TELECOM	IDEATEK MONTHLY PHONE SE...	08/07/2025	08/08/2025		14.29
IDEATEK TELECOM	IDEATEK MONTHLY PHONE SE...	08/07/2025	08/08/2025		50.53

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IDEATEK TELECOM	IDEATEK MONTHLY PHONE SE...	08/07/2025	08/08/2025		72.48
Vendor DBA 2470 - IDEATEK TELECOM Total:					846.43
Vendor DBA: 2438 -					
IMA FINANCIAL GROUP, INC	HEALTH BENEFITS ADMIN- SE...	08/04/2025	08/08/2025		833.00
Vendor DBA 2438 - IMA FINANCIAL GROUP, INC Total:					833.00
Vendor DBA: 2582 -					
IMAGINE IT INC	COMPUTER SUPPORT SERVICE	08/06/2025	08/08/2025		82.14
IMAGINE IT INC	COMPUTER SUPPORT SERVICE	08/06/2025	08/08/2025		41.49
IMAGINE IT INC	COMPUTER SUPPORT SERVICE	08/06/2025	08/08/2025		124.48
IMAGINE IT INC	COMPUTER SUPPORT SERVICE	08/06/2025	08/08/2025		124.48
IMAGINE IT INC	COMPUTER SUPPORT SERVICE	08/06/2025	08/08/2025		41.49
IMAGINE IT INC	COMPUTER SUPPORT SERVICE	08/06/2025	08/08/2025		82.14
IMAGINE IT INC	COMPUTER SUPPORT SERVICE	08/06/2025	08/08/2025		707.93
IMAGINE IT INC	COMPUTER SUPPORT SERVICE	08/06/2025	08/08/2025		165.97
IMAGINE IT INC	COMPUTER SUPPORT SERVICE	08/06/2025	08/08/2025		82.14
IMAGINE IT INC	COMPUTER SUPPORT SERVICE	08/06/2025	08/08/2025		207.47
IMAGINE IT INC	COMPUTER SUPPORT SERVICE	08/06/2025	08/08/2025		41.49
IMAGINE IT INC	COMPUTER SUPPORT SERVICE	08/06/2025	08/08/2025		207.47
IMAGINE IT INC	COMPUTER SUPPORT SERVICE	08/06/2025	08/08/2025		208.31
Vendor DBA 2582 - IMAGINE IT INC Total:					2,117.00
Vendor DBA: 2282 - INTERLINGUAL INTERPRETING					
INTERLINGUAL INTERPRETING	COURT INTERPRETER **/**	07/30/2025	07/31/2025		249.05
Vendor DBA 2282 - INTERLINGUAL INTERPRETING Total:					249.05
Vendor DBA: 0483 - INTERSTATE ALL BATTERY CNT					
INTERSTATE ALL BATTERY CNT	BATTERY	08/04/2025	08/08/2025		194.00
Vendor DBA 0483 - INTERSTATE ALL BATTERY CNT Total:					194.00
Vendor DBA: 2733 -					
IRONCLAD ENVIRONMENTAL, ...	PORTABLE PUMP	08/06/2025	08/08/2025		4,137.00
Vendor DBA 2733 - IRONCLAD ENVIRONMENTAL, INC Total:					4,137.00
Vendor DBA: 1665 -					
JOY K WILLIAMS, ATTY AT LAW	PROSECUTOR SVC	08/07/2025	08/08/2025		1,274.00
Vendor DBA 1665 - JOY K WILLIAMS, ATTY AT LAW Total:					1,274.00
Vendor DBA: 0196 -					
K P E R S	KP&F	07/31/2025	07/31/2025		12,327.52
K P E R S	KPERS 1	07/31/2025	07/31/2025		875.73
K P E R S	KPERS 1	07/31/2025	07/31/2025		440.10
K P E R S	KPERS 1	07/31/2025	07/31/2025		367.36
K P E R S	KPERS 1	07/31/2025	07/31/2025		440.11
K P E R S	KPERS 2	07/31/2025	07/31/2025		2,030.77
K P E R S	KPERS 2	07/31/2025	07/31/2025		312.78
K P E R S	KPERS 3	07/31/2025	07/31/2025		6,988.44
K P E R S	KPERS 3	07/31/2025	07/31/2025		1,035.08
K P E R S	KPERS 3	07/31/2025	07/31/2025		1,725.80
Vendor DBA 0196 - K P E R S Total:					26,543.69
Vendor DBA: 2693 -					
KAMERON KONDA	YOUTH SPORTS OFFICIAL	08/06/2025	08/08/2025		25.00
Vendor DBA 2693 - KAMERON KONDA Total:					25.00
Vendor DBA: 1642 -					
KANSAS DEPT OF HEALTH & E...	2790:WATER LOAN DEBT SVC ...	07/29/2025	07/31/2025		21,311.21
KANSAS DEPT OF HEALTH & E...	2790:WATER LOAN DEBT SVC ...	07/29/2025	07/31/2025		3,809.41
KANSAS DEPT OF HEALTH & E...	2790:WATER LOAN DEBT SVC ...	07/29/2025	07/31/2025		736.63
Vendor DBA 1642 - KANSAS DEPT OF HEALTH & ENVIRONMENT Total:					25,857.25
Vendor DBA: 0197 -					
KANSAS DEPT OF REVENUE	KS STATE W/H	07/31/2025	07/31/2025		5,206.53
KANSAS DEPT OF REVENUE	KS STATE W/H	07/31/2025	07/31/2025		124.32
KANSAS DEPT OF REVENUE	KS STATE W/H	07/31/2025	07/31/2025		450.78

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KANSAS DEPT OF REVENUE	KS STATE W/H	07/31/2025	07/31/2025		642.31
Vendor DBA 0197 - KANSAS DEPT OF REVENUE Total:					6,423.94
Vendor DBA: 0799 -					
KANSAS DEPT OF TRANSPORT...	RAIL SPUR LOAN PAYMENT #1...	08/05/2025	08/08/2025		3,870.61
KANSAS DEPT OF TRANSPORT...	RAIL SPUR LOAN PAYMENT #1...	08/05/2025	08/08/2025		6.45
Vendor DBA 0799 - KANSAS DEPT OF TRANSPORTATION Total:					3,877.06
Vendor DBA: 0075 -					
KANSAS ONE-CALL SYSTEM, I...	LOCATE FEES: 303 FOR 07/25	08/06/2025	08/08/2025		201.49
KANSAS ONE-CALL SYSTEM, I...	LOCATE FEES: 303 FOR 07/25	08/06/2025	08/08/2025		201.50
Vendor DBA 0075 - KANSAS ONE-CALL SYSTEM, INC. Total:					402.99
Vendor DBA: 0076 - KANSAS PAVING					
KANSAS PAVING	CHAPEL LANDING 4TH ADDITI...	07/24/2025	07/31/2025		7,373.54
Vendor DBA 0076 - KANSAS PAVING Total:					7,373.54
Vendor DBA: 0169 -					
KANSAS STATE TREASURER	BOND PAYMENT	07/14/2025	07/30/2025		24,000.00
KANSAS STATE TREASURER	BOND PAYMENT	07/14/2025	07/30/2025		8,695.00
Vendor DBA 0169 - KANSAS STATE TREASURER Total:					32,695.00
Vendor DBA: 0208 -					
KEY EQUIPMENT & SUPPLY CO	TOOLS/EQUIPMENT	07/28/2025	07/31/2025		1,217.14
Vendor DBA 0208 - KEY EQUIPMENT & SUPPLY CO Total:					1,217.14
Vendor DBA: 1392 -					
LAUTZ LAW LLC	COURT APPT. ATTY SERVICES	07/29/2025	07/31/2025		300.00
LAUTZ LAW LLC	COURT APPT. ATTY. SERVICES	07/29/2025	07/31/2025		225.00
LAUTZ LAW LLC	COURT APPT. ATTY SERVICES	07/29/2025	07/31/2025		300.00
LAUTZ LAW LLC	COURT APPT. ATTY SERVICES	07/29/2025	07/31/2025		225.00
Vendor DBA 1392 - LAUTZ LAW LLC Total:					1,050.00
Vendor DBA: 0179 -					
LEAGUE OF KS MUNICIPALITIES	OFFICE SUPPLIES	07/29/2025	07/31/2025		547.19
Vendor DBA 0179 - LEAGUE OF KS MUNICIPALITIES Total:					547.19
Vendor DBA: 2687 -					
LEASE FINANCE PARTNERS	36822QT: 07/25:PD COPIER	07/28/2025	07/31/2025		142.39
Vendor DBA 2687 - LEASE FINANCE PARTNERS Total:					142.39
Vendor DBA: 0902 - LIFESAVER LEARNING, INC					
LIFESAVER LEARNING, INC	CPR/CHOKING/AED/FA TRAIN...	08/06/2025	08/08/2025		140.00
Vendor DBA 0902 - LIFESAVER LEARNING, INC Total:					140.00
Vendor DBA: 2560 -					
LINSTAR INC	PRINTED ID CARDS	07/29/2025	07/31/2025		12.80
Vendor DBA 2560 - LINSTAR INC Total:					12.80
Vendor DBA: 0264 -					
MARTY A HESS	YOGA INSTRUCTOR	08/06/2025	08/08/2025		135.00
Vendor DBA 0264 - MARTY A HESS Total:					135.00
Vendor DBA: 0293 -					
MAXIMUM OUTDOOR EQUIP...	EQUIP MAINT/REPAIR	07/28/2025	07/31/2025		72.94
Vendor DBA 0293 - MAXIMUM OUTDOOR EQUIPMENT/SVC Total:					72.94
Vendor DBA: 1925 -					
MERIDIAN ANALYTICAL LABS,L...	STORMWATER SAMPLE ANAL...	07/28/2025	07/31/2025		790.00
MERIDIAN ANALYTICAL LABS,L...	STORMWATER SAMPLE ANAL...	07/30/2025	07/31/2025		790.00
MERIDIAN ANALYTICAL LABS,L...	STORMWATER SAMPLE ANAL...	07/30/2025	07/31/2025		790.00
Vendor DBA 1925 - MERIDIAN ANALYTICAL LABS,LLC Total:					2,370.00
Vendor DBA: 0494 -					
MIES CONSTRUCTION, INC	CHAPEL LANDING 6TH ADDITI...	07/30/2025	07/31/2025	004-8881	125,786.70
MIES CONSTRUCTION, INC	CHAPEL LANDING 6TH ADDITI...	07/30/2025	07/31/2025	004-8882	3,118.50
MIES CONSTRUCTION, INC	CHAPEL LANDING 6TH ADDITI...	07/30/2025	07/31/2025	004-8883	64,800.00
Vendor DBA 0494 - MIES CONSTRUCTION, INC Total:					193,705.20

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Vendor DBA: 2296 -					
NICHALAS HARDWICK	YOUTH SPORTS OFFICIAL	08/06/2025	08/08/2025		20.00
Vendor DBA 2296 - NICHALAS HARDWICK Total:					20.00
Vendor DBA: 1345 -					
OREILLY AUTO PARTS	PD VEHICLE REPAIR/MAINT	07/28/2025	07/31/2025		6.99
OREILLY AUTO PARTS	VEH/EQUIP REPAIRS & MAINT	08/05/2025	08/08/2025		12.76
OREILLY AUTO PARTS	VEH/EQUIP REPAIRS & MAINT	08/05/2025	08/08/2025		37.78
OREILLY AUTO PARTS	VEH/EQUIP REPAIRS & MAINT	08/05/2025	08/08/2025		155.92
Vendor DBA 1345 - OREILLY AUTO PARTS Total:					213.45
Vendor DBA: 0574 -					
P B HOIDALE COMPANY	EQUIPMENT REPAIR	07/30/2025	07/31/2025		98.43
P B HOIDALE COMPANY	EQUIPMENT REPAIR	07/30/2025	07/31/2025		98.44
P B HOIDALE COMPANY	EQUIPMENT REPAIR	07/30/2025	07/31/2025		98.44
P B HOIDALE COMPANY	EQUIPMENT REPAIR	07/30/2025	07/31/2025		98.44
Vendor DBA 0574 - P B HOIDALE COMPANY Total:					393.75
Vendor DBA: 2369 -					
PAYLOCITY CORPORATION	FSA EMPLOYEE EXPENSE	08/07/2025	08/01/2025		1,744.20
PAYLOCITY CORPORATION	FSA EMPLOYEE EXPENSE	08/07/2025	08/08/2025		180.19
Vendor DBA 2369 - PAYLOCITY CORPORATION Total:					1,924.39
Vendor DBA: 2493 -					
PEARSON MATERIALS	13.01 TN ASPHALT	08/04/2025	08/08/2025		865.18
Vendor DBA 2493 - PEARSON MATERIALS Total:					865.18
Vendor DBA: 2732 - PIVOLOCITY					
PIVOLOCITY	ERP IMPLEMENTATION	08/05/2025	08/08/2025		625.00
Vendor DBA 2732 - PIVOLOCITY Total:					625.00
Vendor DBA: 2324 -					
PROFESSIONAL ENGINEERING...	MONTHLY SERVICES	07/28/2025	07/31/2025	005-8860	5,259.27
PROFESSIONAL ENGINEERING...	MONTHLY SERVICES	07/28/2025	07/31/2025	005-8861	5,259.27
PROFESSIONAL ENGINEERING...	MONTHLY SERVICES	07/28/2025	07/31/2025		64,500.00
PROFESSIONAL ENGINEERING...	MONTHLY SERVICES	07/30/2025	07/31/2025		2,379.20
PROFESSIONAL ENGINEERING...	MONTHLY SERVICES	07/30/2025	07/31/2025		21,338.55
PROFESSIONAL ENGINEERING...	MONTHLY SERVICES	07/30/2025	07/31/2025		10,000.00
PROFESSIONAL ENGINEERING...	MONTHLY SERVICES	07/30/2025	07/31/2025	001-8891	5,363.77
Vendor DBA 2324 - PROFESSIONAL ENGINEERING CONSU Total:					114,100.06
Vendor DBA: 2984 -					
QUENTIN FARRIS	YOUTH SPORTS OFFICIAL	08/06/2025	08/08/2025		45.00
Vendor DBA 2984 - QUENTIN FARRIS Total:					45.00
Vendor DBA: 0261 -					
RAVENSRAFT IMPLEMENT IN...	VEH/EQUIP REPAIRS & MAINT	08/05/2025	08/08/2025		450.00
RAVENSRAFT IMPLEMENT IN...	VEHICLE RAPAIR/MAINT-SUPP...	08/05/2025	08/08/2025		412.35
RAVENSRAFT IMPLEMENT IN...	VEHICLE/EQUIP- REPAIRS/MA...	08/05/2025	08/08/2025		219.87
Vendor DBA 0261 - RAVENSRAFT IMPLEMENT INC. Total:					1,082.22
Vendor DBA: 2985 -					
ROY MOYE III / STEMUSIC, LLC.	DAY CAMP PERFORMANCE	08/05/2025	08/08/2025		100.00
Vendor DBA 2985 - ROY MOYE III / STEMUSIC, LLC. Total:					100.00
Vendor DBA: 2983 -					
SAFELITE AUTOGLASS-SAFELIT...	WINDSHIELD REPLACEMENT	07/29/2025	07/31/2025		491.08
SAFELITE AUTOGLASS-SAFELIT...	WINDSHIELD REPLACEMENT	07/29/2025	07/31/2025		491.08
Vendor DBA 2983 - SAFELITE AUTOGLASS-SAFELITE GROUP INC. Total:					982.16
Vendor DBA: 1899 - SCKACS					
SCKACS	COURT SERVICES OFFICER	07/29/2025	07/31/2025		400.00
SCKACS	COURT SERVICES OFFICER	07/29/2025	07/31/2025		450.00
Vendor DBA 1899 - SCKACS Total:					850.00
Vendor DBA: 2987 - SERVICEMASTER RESTORE					
SERVICEMASTER RESTORE	WATER DAMAGE RESTORATI...	08/06/2025	08/08/2025		6,615.91
Vendor DBA 2987 - SERVICEMASTER RESTORE Total:					6,615.91

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Vendor DBA: 0911 - SIMPLE CLEAN					
SIMPLE CLEAN	08/25 JANITORIAL SVC: CH	08/05/2025	08/08/2025		1,832.50
SIMPLE CLEAN	08/25 JANITORIAL SVC: REC	08/05/2025	08/08/2025		682.50
SIMPLE CLEAN	08/25 JANITORIAL SVC: PW	08/05/2025	08/08/2025		103.20
SIMPLE CLEAN	08/25 JANITORIAL SVC: PW	08/05/2025	08/08/2025		103.20
SIMPLE CLEAN	08/25 JANITORIAL SVC: PW	08/05/2025	08/08/2025		103.20
Vendor DBA 0911 - SIMPLE CLEAN Total:					2,824.60
Vendor DBA: 1822 -					
SIMPLOT TURF & HORTICULT...	GRASS SEED	07/28/2025	07/31/2025		386.25
SIMPLOT TURF & HORTICULT...	REC:GRASS SEED/TURF SUPPL...	07/28/2025	07/31/2025		171.54
SIMPLOT TURF & HORTICULT...	REC:GRASS SEED/TURF SUPPL...	07/28/2025	07/31/2025		321.10
Vendor DBA 1822 - SIMPLOT TURF & HORTICULTURE OKLAHOMA CITY Total:					878.89
Vendor DBA: 0140 -					
SPECTRUM PROMOTIONAL P...	REC SPORTS SHIRTS/UNIFOR...	07/29/2025	07/31/2025		910.50
Vendor DBA 0140 - SPECTRUM PROMOTIONAL PRODUCTS Total:					910.50
Vendor DBA: 1077 -					
STAT PADS, LLC	AED MEDICAL DIRECTION FEES	07/28/2025	07/31/2025		142.19
STAT PADS, LLC	AED MEDICAL DIRECTION FEES	07/28/2025	07/31/2025		142.18
STAT PADS, LLC	AED MEDICAL DIRECTION FEES	07/28/2025	07/31/2025		142.19
STAT PADS, LLC	AED MEDICAL DIRECTION FEES	07/28/2025	07/31/2025		142.19
Vendor DBA 1077 - STAT PADS, LLC Total:					568.75
Vendor DBA: 0266 -					
SUPERIOR RUBBER STAMP & ...	OFFICE SUPPLIES	07/28/2025	07/31/2025		33.75
SUPERIOR RUBBER STAMP & ...	OFFICE SUPPLIES	07/28/2025	07/31/2025		33.75
Vendor DBA 0266 - SUPERIOR RUBBER STAMP & SEAL Total:					67.50
Vendor DBA: 1963 -					
SURENCY LIFE & HEALTH INS ...	08/25 VISION INSURANCE	08/07/2025	08/08/2025		482.69
SURENCY LIFE & HEALTH INS ...	08/25 VISION INSURANCE	08/07/2025	08/08/2025		17.23
SURENCY LIFE & HEALTH INS ...	08/25 VISION INSURANCE	08/07/2025	08/08/2025		33.61
SURENCY LIFE & HEALTH INS ...	08/25 VISION INSURANCE	08/07/2025	08/08/2025		44.00
Vendor DBA 1963 - SURENCY LIFE & HEALTH INS CO Total:					577.53
Vendor DBA: 2988 -					
TANIA PEPPER	POOL RENTAL REFUND	08/07/2025	08/08/2025		50.00
Vendor DBA 2988 - TANIA PEPPER Total:					50.00
Vendor DBA: 0369 -					
TERESA WADE	TKW INSTRUCTOR	08/06/2025	08/08/2025		200.00
Vendor DBA 0369 - TERESA WADE Total:					200.00
Vendor DBA: 1171 -					
TRAFFIC CONTROL SERVICES, ...	VEHICLE EQUIPMENT	07/28/2025	07/31/2025		24,124.23
Vendor DBA 1171 - TRAFFIC CONTROL SERVICES, INC. Total:					24,124.23
Vendor DBA: 2615 -					
TRAVELERS COMMERCIAL LIN...	NOTARY BOND INSURANCE	07/30/2025	07/31/2025		90.00
TRAVELERS COMMERCIAL LIN...	NOTARY BOND INSURANCE	07/30/2025	07/31/2025		90.00
Vendor DBA 2615 - TRAVELERS COMMERCIAL LINES Total:					180.00
Vendor DBA: 0503 -					
UNDERGROUND VAULTS & ST...	DOCUMENT SHREDDING	07/29/2025	07/31/2025		35.00
Vendor DBA 0503 - UNDERGROUND VAULTS & STORAGE-UV&S Total:					35.00
Vendor DBA: 1363 -					
UNITED INDUSTRIES INC	POOL CHEMICALS	07/29/2025	07/31/2025		1,132.22
Vendor DBA 1363 - UNITED INDUSTRIES INC Total:					1,132.22
Vendor DBA: 0177 -					
USA BLUE BOOK-HD SUPPLY I...	WATER TESTING SUPPLIES	07/23/2025	07/31/2025		481.15
Vendor DBA 0177 - USA BLUE BOOK-HD SUPPLY INC Total:					481.15
Vendor DBA: 2286 -					
UTILITY MAINTENANCE CONT...	WATER SERVICE INSTALL	07/28/2025	07/31/2025		2,890.00
Vendor DBA 2286 - UTILITY MAINTENANCE CONTRACTOR Total:					2,890.00

AP ORDINANCE

Payment Date

Section VII, Item A.

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Vendor DBA	Description (Item)	Post Date	Payment Date	Project Account Key	Amount
Vendor DBA: 0989 -					
VERIZON	CELL PHONE SERVICE	08/05/2025	08/05/2025		299.31
VERIZON	CELL PHONE SERVICE	08/05/2025	08/05/2025		41.52
VERIZON	CELL PHONE SERVICE	08/05/2025	08/05/2025		720.18
VERIZON	CELL PHONE SERVICE	08/05/2025	08/05/2025		24.34
VERIZON	CELL PHONE SERVICE	08/05/2025	08/05/2025		24.34
VERIZON	CELL PHONE SERVICE	08/05/2025	08/05/2025		244.59
VERIZON	CELL PHONE SERVICE	08/05/2025	08/05/2025		135.90
VERIZON	CELL PHONE SERVICE	08/05/2025	08/05/2025		209.68
VERIZON	CELL PHONE SERVICE	08/05/2025	08/05/2025		135.90
Vendor DBA 0989 - VERIZON Total:					1,835.76
Vendor DBA: 1205 -					
WASTE CONNECTIONS OF KA...	PORTABLE RESTROOM-REC	08/07/2025	08/08/2025		104.19
WASTE CONNECTIONS OF KA...	07/25 RECYCLE/TRASH SVC	08/06/2025	08/08/2025		38,067.23
WASTE CONNECTIONS OF KA...	07/25 RECYCLE/TRASH SVC	08/06/2025	08/08/2025		13,851.57
Vendor DBA 1205 - WASTE CONNECTIONS OF KANSAS Total:					52,022.99
Vendor DBA: 2219 -					
WAV SERVICES INC	MONTHLY OPERATING FEE	07/28/2025	07/31/2025		3,840.00
WAV SERVICES INC	A/V EQUIPMENT INSTALLATI...	08/07/2025	08/08/2025		723.00
Vendor DBA 2219 - WAV SERVICES INC Total:					4,563.00
Vendor DBA: 0102 - WHITE STAR MACHINERY & SPL					
WHITE STAR MACHINERY & SPL	MINOR EQUIP/TOOLS	08/04/2025	08/08/2025		416.99
Vendor DBA 0102 - WHITE STAR MACHINERY & SPL Total:					416.99
Vendor DBA: 2516 -					
WICHITA WOMEN ATTORNEYS..	TRAINING/CONFERENCES	07/28/2025	07/31/2025		25.00
Vendor DBA 2516 - WICHITA WOMEN ATTORNEYS ASSOCI Total:					25.00
Vendor DBA: 0003 - WILLIAMS JANITORIAL SUPPLY WAREHOUSE					
WILLIAMS JANITORIAL SUPPLY...	CLEANING SUPPLIES	08/06/2025	08/08/2025		179.36
WILLIAMS JANITORIAL SUPPLY...	EQUIP REPAIR/MAINT	08/06/2025	08/08/2025		25.00
Vendor DBA 0003 - WILLIAMS JANITORIAL SUPPLY WAREHOUSE Total:					204.36
Grand Total:					599,803.79

Report Summary

Fund Summary

Fund	Payment Amount
100 - General Fund	185,029.33
120 - COP & PBC Trustee Fund	32,695.00
200 - Special Street & Highway	35,543.85
315 - Equipment Reserve	24,124.23
320 - Capital Projects Fund 2	209,587.51
410 - Bond & Interest	3,877.06
520 - Water Utility	38,469.54
530 - Sewer Utility	16,188.47
540 - Solid Waste Utility	51,918.80
550 - Stormwater Utility	2,370.00
Grand Total:	599,803.79

Account Summary

Account Number	Account Name	Payment Amount
100-000-000-2014	FEDERAL TAX PAYABLE	8,096.99
100-000-000-2016	SOCIAL SECURITY PAYAB...	13,748.30
100-000-000-2018	MEDICARE PAYABLE	3,215.32
100-000-000-2020	STATE TAX PAYABLE	5,206.53
100-000-000-2022	KPERS 1 PAYABLE	875.73
100-000-000-2024	KPERS 2 PAYABLE	2,030.77
100-000-000-2026	KPERS 3 PAYABLE	6,988.44
100-000-000-2028	KP&F PAYABLE	12,327.52
100-000-000-2034	457 DEFERRED COMP P...	1,152.00
100-000-000-2036	AFLAC ACCIDENT PAYAB...	514.68
100-000-000-2054	VISION INS PAYABLE	482.69
100-000-000-2056	DENTAL INS PAYABLE	1,837.90
100-000-000-2062	FSA HEALTH PAYABLE	1,924.39
100-000-000-4412	CP POOL DAY FEES	25.00
100-000-000-4422	CP POOL RENTALS	50.00
100-100-110-6014	OFFICE SUPPLIES	33.75
100-100-110-7014	IT - MANAGED SERVICES	82.14
100-100-110-7016	SOFTWARE/HARDWARE...	546.96
100-100-110-7024	CONTRACTUAL SERVICES	625.00
100-100-110-7028	LIABILITY INSURANCE	90.00
100-100-110-7046	COMMUNICATION SERV...	343.23
100-100-110-7800	ENGINEERING SERVICES	64,500.00
100-100-110-7900	ACCOUNTING & AUDITI...	5,000.00
100-100-130-7014	IT - MANAGED SERVICES	41.49
100-100-130-7016	SOFTWARE/HARDWARE...	273.48
100-100-130-7032	ENGINEERING SERVICES -...	11,305.00
100-100-130-7046	COMMUNICATION SERV...	21.96
100-100-140-7014	IT - MANAGED SERVICES	124.48
100-100-140-7016	SOFTWARE/HARDWARE...	820.44
100-100-140-7046	COMMUNICATION SERV...	65.87
100-100-150-7024	CONTRACTUAL SERVICES	4,563.00
100-100-160-6014	OFFICE SUPPLIES	33.75
100-100-160-7014	IT - MANAGED SERVICES	124.48
100-100-160-7016	SOFTWARE/HARDWARE...	1,552.92
100-100-160-7024	CONTRACTUAL SVCS	1,433.00
100-100-160-7028	LIABILITY INSURANCE	90.00
100-100-160-7046	COMMUNICATION SERV...	107.40
100-100-170-6046	TRAINING/CONFERENCES	25.00
100-100-170-7014	IT - MANAGED SERVICES	41.49
100-100-170-7016	SOFTWARE/HARDWARE...	546.96
100-100-170-7046	COMMUNICATION SERV...	21.96
100-120-240-6014	OFFICE SUPPLIES	547.19
100-120-240-7014	IT - MANAGED SERVICES	82.14

Account Summary

Account Number	Account Name	Payment Amount
100-120-240-7016	SOFTWARE/HARDWARE...	546.96
100-120-240-7024	CONTRACTUAL SERVICES	90.00
100-120-240-7026	COURT APPT ATTY/INVE...	1,050.00
100-120-240-7046	COMMUNICATION SERV...	43.92
100-120-240-7804	LEGAL SERVICES	3,611.03
100-120-250-6014	OFFICE SUPPLIES	12.80
100-120-250-6054	MINOR EQUIP: TOOLS,E...	6.99
100-120-250-6604	VEHICLE/EQUIP SUPPLIE...	982.16
100-120-250-7014	IT - MANAGED SERVICES	707.93
100-120-250-7016	SOFTWARE/HARDWARE...	820.44
100-120-250-7024	CONTRACTUAL SERVICES	472.37
100-120-250-7046	COMMUNICATION SERV...	917.79
100-130-330-6004	CHEMICALS	1,132.22
100-130-330-7024	CONTRACTUAL SERVICES	142.19
100-130-330-7046	COMMUNICATION SERV...	31.76
100-130-330-7048	UTILITIES	703.19
100-130-340-6010	COMMUNITY RELATION...	100.00
100-130-350-6000	AGRICULT/HORTICULT S...	557.79
100-130-350-6004	CHEMICALS	321.10
100-130-350-6034	CLEANING SUPPLIES	179.36
100-130-350-6046	TRAINING/CONFERENCES	140.00
100-130-350-6400	RECREATIONAL EQUIP/S...	910.50
100-130-350-6602	VEH/EQUIP REPAIRS & ...	97.94
100-130-350-7014	IT - MANAGED SERVICES	165.97
100-130-350-7016	SOFTWARE/HARDWARE...	820.44
100-130-350-7024	CONTRACTUAL SERVICES	336.37
100-130-350-7036	INSTRUCTORS	495.00
100-130-350-7038	JANITORIAL SERVICES	682.50
100-130-350-7046	COMMUNICATION SERV...	134.38
100-130-350-7048	UTILITIES	901.82
100-130-360-7046	COMMUNICATION SERV...	27.51
100-140-440-7022	MOWING SERVICES	400.00
100-150-510-6040	UNIFORMS/CLOTHING	191.07
100-150-510-6100	CONSTRUCTION MATER...	160.05
100-150-510-6602	VEH/EQUIP REPAIRS & ...	1,000.08
100-150-510-6604	VEHICLE/EQUIP SUPPLIE...	412.35
100-150-510-7014	IT - MANAGED SERVICES	82.14
100-150-510-7024	CONTRACTUAL SERVICES	306.88
100-150-510-7046	COMMUNICATION SERV...	48.15
100-150-510-7048	UTILITIES	1,052.50
100-160-610-7014	IT - MANAGED SERVICES	207.47
100-160-610-7016	SOFTWARE/HARDWARE...	273.48
100-160-610-7024	CONTRACTUAL SERVICES	90.00
100-160-610-7046	COMMUNICATION SERV...	299.48
100-190-910-7024	CONTRACTUAL SVCS	7,478.09
100-190-910-7038	JANITORIAL SVCS	1,832.50
100-190-910-7048	UTILITIES	2,533.31
120-125-065-8782	DEBT SVC - INTEREST	24,000.00
120-125-066-8782	DEBT SVC - INTEREST	8,695.00
200-000-000-2014	FEDERAL TAX PAYABLE	226.05
200-000-000-2016	SOCIAL SECURITY PAYAB...	374.20
200-000-000-2018	MEDICARE PAYABLE	87.52
200-000-000-2020	STATE TAX PAYABLE	124.32
200-000-000-2022	KPERS 1 PAYABLE	440.10
200-000-000-2036	AFLAC ACCIDENT PAYAB...	138.08
200-000-000-2054	VISION INS PAYABLE	17.23
200-210-200-6040	UNIFORMS/CLOTHING	106.41
200-210-200-6054	MINOR EQUIP: TOOLS,E...	416.99

Account Summary

Account Number	Account Name	Payment Amount
200-210-200-6100	CONSTRUCTION MATER...	160.05
200-210-200-6500	PAVED STREET REPAIR ...	865.18
200-210-200-6602	VEH/EQUIP REPAIRS & ...	267.12
200-210-200-7014	IT - MANAGED SERVICES	41.49
200-210-200-7024	CONTRACTUAL SERVICES	195.90
200-210-200-7040	STREET LIGHTING	363.35
200-210-200-7046	COMMUNICATION SERV...	150.19
200-210-200-7048	UTILITIES	478.38
200-210-200-8014	STREET IMPROVEMENTS	31,091.29
315-315-315-8000	VEH/EQUIP LEASE/PURC...	24,124.23
320-320-320-8860	INSPECTION - WATER	5,259.27
320-320-320-8861	INSPECTION - SEWER	5,259.27
320-320-320-8881	CONSTRUCTION - SEWER	125,786.70
320-320-320-8882	CONSTRUCTION - PAVING	3,118.50
320-320-320-8883	CONSTRUCTION - DRAIN...	64,800.00
320-320-320-8891	OWNER'S REP	5,363.77
410-410-410-8700	DEBT SERVICE PRINCIPAL	3,870.61
410-410-410-8702	DEBT SERVICE INTEREST	6.45
520-000-000-2014	FEDERAL TAX PAYABLE	583.72
520-000-000-2016	SOCIAL SECURITY PAYAB...	1,272.86
520-000-000-2018	MEDICARE PAYABLE	297.74
520-000-000-2020	STATE TAX PAYABLE	450.78
520-000-000-2022	KPERS 1 PAYABLE	367.36
520-000-000-2024	KPERS 2 PAYABLE	312.78
520-000-000-2026	KPERS 3 PAYABLE	1,035.08
520-000-000-2036	AFLAC ACCIDENT PAYAB...	131.04
520-000-000-2054	VISION INS PAYABLE	33.61
520-000-000-2056	DENTAL INS PAYABLE	637.14
520-210-520-6040	UNIFORMS/CLOTHING	427.69
520-210-520-6100	CONSTRUCTION MATER...	160.04
520-210-520-6602	VEH/EQUIP REPAIRS & ...	98.44
520-210-520-6802	WATER SYSTEM MAINT/...	3,371.15
520-210-520-7014	IT - MANAGED SERVICES	207.47
520-210-520-7016	SOFTWARE/HARDWARE...	546.96
520-210-520-7024	CONTRACTUAL SERVICES	744.48
520-210-520-7046	COMMUNICATION SERV...	260.21
520-210-520-7048	UTILITIES	973.74
520-210-520-8002	BUILDINGS/FIXED EQUI...	700.00
520-210-520-8700	DEBT SERVICE PRINCIPAL	21,311.21
520-210-520-8702	DEBT SERVICE INTEREST	3,809.41
520-210-520-8704	DEBT SERVICE FISCAL FE...	736.63
530-000-000-2014	FEDERAL TAX PAYABLE	1,304.08
530-000-000-2016	SOCIAL SECURITY PAYAB...	1,654.80
530-000-000-2018	MEDICARE PAYABLE	386.98
530-000-000-2020	STATE TAX PAYABLE	642.31
530-000-000-2022	KPERS 1 PAYABLE	440.11
530-000-000-2026	KPERS 3 PAYABLE	1,725.80
530-000-000-2054	VISION INS PAYABLE	44.00
530-000-000-2056	DENTAL INS PAYABLE	451.95
530-210-530-6040	UNIFORMS/CLOTHING	135.33
530-210-530-6054	MINOR EQUIP: TOOLS,E...	1,217.14
530-210-530-6100	CONSTRUCTION MATER...	160.05
530-210-530-6602	VEH/EQUIP REPAIRS & ...	98.44
530-210-530-6806	LIFT STATION OPERATIO...	6,034.50
530-210-530-7014	IT - MANAGED SERVICES	208.31
530-210-530-7016	SOFTWARE/HARDWARE...	273.48
530-210-530-7024	CONTRACTUAL SERVICES	602.30
530-210-530-7046	COMMUNICATION SERV...	208.38

Account Summary

Account Number	Account Name	Payment Amount
530-210-530-7048	UTILITIES	600.51
540-540-540-7042	SOLID WASTE SERVICES ...	38,067.23
540-540-540-7044	RECYCLING SERVICES	13,851.57
550-550-550-7026	STORMWATER SAMPLI...	2,370.00
Grand Total:		599,803.79

Project Account Summary

Project Account Key	Payment Amount
None	390,216.28
001-8891	5,363.77
004-8881	125,786.70
004-8882	3,118.50
004-8883	64,800.00
005-8860	5,259.27
005-8861	5,259.27
Grand Total:	599,803.79



City of Bel Aire, KS

Section VII, Item A.

Payroll Check Register

Report Summary

Pay Period: 7/12/2025-7/25/2025

Packet: PYPKT00182 - PY 07.12-07.25.25 PD:07.31.25
Payroll Set: Payroll Set 01 - 01

Type	Count	Amount
Regular Checks	0	0.00
Manual Checks	0	0.00
Reversals	0	0.00
Voided Checks	0	0.00
Direct Deposits	82	101,861.70
Total	82	101,861.70

Approved 8/13/25
AP ORD 25-15 total Expenses: \$701,665.49
Special Assessment Project Costs: \$204,223.74

Barry Smith

CITY OF BEL AIRE, KANSAS

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2024

AND

INDEPENDENT AUDITOR'S REPORT

CITY OF BEL AIRE, KANSAS
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2024
AND
INDEPENDENT AUDITOR'S REPORT

Financial Statements
with Supplementary Information

Year Ended December 31, 2024

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council Members
City of Bel Aire, Kansas

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Bel Aire, Kansas (City) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of December 31, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note I.D.13 to the financial statements, the City adopted GASB Statement No. 101, *Compensated Absences*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules as listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Allen, Gibbs & Houlik, L.C.

CERTIFIED PUBLIC ACCOUNTANTS

Wichita, KS
August 8, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the City of Bel Aire's (City) financial statements provides a narrative overview and analysis of the City's financial activities for the fiscal year ended December 31, 2024. This discussion follows guidelines prescribed by the Governmental Accounting Standards Board (GASB) Statement 34, which enhances comparability between governments. The information presented here should be read in conjunction with the accompanying basic financial statements and the notes to those basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$49,089,628 (net position).
- The City's total net position increased during this fiscal year by \$4,921,406.
- At the close of 2024, the City's governmental funds reported combined ending fund balances of \$26,892,754, an increase of \$5,269,074 over the prior year.
- At the close of 2024, unassigned fund balance for the General Fund was \$3,842,044 or 43% of revenues for the fund.

OVERVIEW OF THE FINANCIAL STATEMENTS

Management's Discussion and Analysis is intended to serve as an introduction to the City's basic financial statements, which include three components: 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. These statements use the *accrual* basis of accounting, which means that the current year's revenues and expenses are recorded as they are earned or incurred, regardless of when cash is received or paid.

The *Statement of Net Position* presents information on all of the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as net position. These statements include infrastructure assets as well as all known liabilities, including long-term debt. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. The *Statement of Activities* provides information detailing *how* the City's net position changed.

The government-wide financial statements report functions of the City that are principally supported by taxes and intergovernmental revenue (governmental activities) separately from other functions that are intended to recover all or a significant portion of costs through user fees and charges (business-type activities). Governmental activities of the City include general government, law enforcement, public works, capital improvement, community development, and parks and recreation. The City has four business-type activities which are used to account for the assets, deferred outflows of resources liabilities, deferred inflows of resources, revenues and expenses associated with water, sewer, and solid waste and storm water functions.

Fund Financial Statements

A fund is a fiscal entity with a set of self-balancing accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to demonstrate compliance with legal requirements, such as state statutes or bond covenants. There are three types of funds: governmental, proprietary, and fiduciary.

Governmental Funds

Governmental fund accounting focuses on 1) cash flow and how financial assets can readily be converted to available resources, and 2) the balances left at the end of the fiscal year for future spending. The focus is on the budgetary, short-term financial picture of the reported operations rather than on the longer-term economic picture of the City as a whole.

Governmental funds are reported using the *modified accrual* basis of accounting, which measures cash and other financial assets that can readily be converted to cash. Under this basis of accounting, revenues are recognized when they become measurable and available, and expenditures are generally recognized when the related fund liability is incurred. Such information may be useful in determining what financial resources are available in the near future to finance the City's programs.

Therefore, both the governmental activities in the government-wide financial statements and the government fund financial statements present different useful aspects of the City's financial picture. They are designed to be compared and interpreted together. The reconciliations at the end of the fund financial statements detail the relationship and differences between the two types of financial statements.

Proprietary Funds

The City maintains proprietary funds that are used to report the same functions presented as business-type activities in the government-wide financial statements, but in more detail. The proprietary fund financial statements provide separate information for the sewer and water funds, which are considered major funds of the City.

Notes to the Basic Financial Statements

The notes to the basic financial statements are an integral part of the basic financial statements. They provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Supplementary Information

Required budgetary data related to the General Fund, Land Bank Fund, combining statements for nonmajor governmental and nonmajor enterprise funds and fund budgetary schedules are presented immediately following the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Government-Wide Financial Statements						
	Governmental Activities		Business-type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 55,031,544	\$ 45,879,648	\$ 7,974,142	\$ 7,057,974	\$ 63,005,686	\$ 52,937,622
Capital assets	54,229,676	50,549,956	25,155,042	24,602,141	79,384,718	75,152,097
Total assets	109,261,220	96,429,604	33,129,184	31,660,115	142,390,404	128,089,719
Deferred outflows	3,115,574	2,733,314	94,824	160,582	3,210,398	2,893,896
Long-term liabilities	86,574,863	79,175,209	1,111,879	1,249,397	87,686,742	80,424,606
Other liabilities	3,408,217	1,599,719	251,838	210,536	3,660,055	1,810,255
Total liabilities	89,983,080	80,774,928	1,363,717	1,459,933	91,346,797	82,234,861
Deferred inflows	5,130,510	4,573,215	33,867	7,317	5,164,377	4,580,532
Net position						
Net investment in capital assets	(5,669,493)	(5,594,823)	24,441,654	23,821,729	18,772,161	18,226,906
Restricted	6,983,233	6,693,542	-	-	6,983,233	6,693,542
Unrestricted	15,949,464	12,716,056	7,384,770	6,531,718	23,334,234	19,247,774
Total net position	\$ 17,263,204	\$ 13,814,775	\$ 31,826,424	\$ 30,353,447	\$ 49,089,628	\$ 44,168,222

Analysis of Net Position

As previously mentioned, net position may serve as a useful indicator of a government's financial position. The City's assets plus deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources by \$49,089,628 at the close of 2024.

The City's net investment in capital assets of \$18,772,161 represents capital assets (e.g., land, buildings, equipment and infrastructure) less any related outstanding debt used to acquire those assets. These assets are used on an ongoing basis to provide services to citizens and are thus not available for future spending. The City's investment in its capital assets is reported net of related debt; however, the resources needed to repay this debt must come from other sources. The capital assets themselves cannot be liquidated to satisfy these liabilities.

The City's net position that represents resources that are subject to external restrictions on how they may be used of \$6,983,233. Restricted net position includes:

- Debt service: \$419,966
- Capital projects: \$344,632
- Public Building Commission: \$9,389
- Land Bank: \$6,205,593 and
- Drug forfeiture: \$3,653

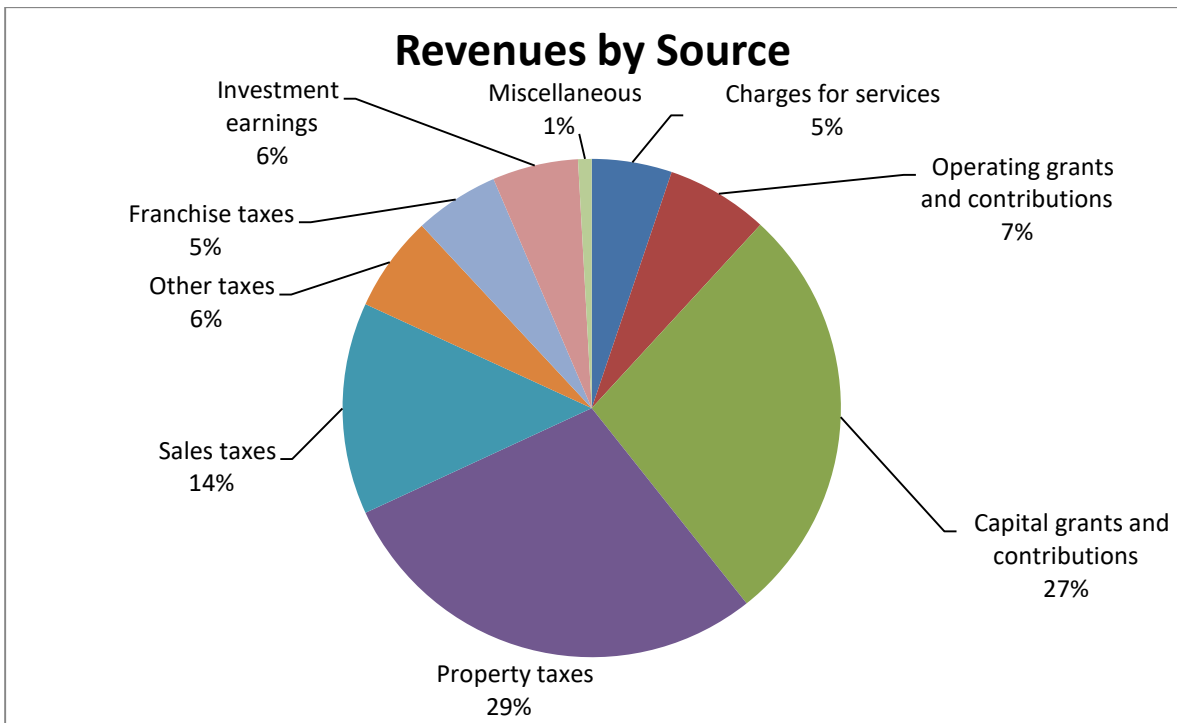
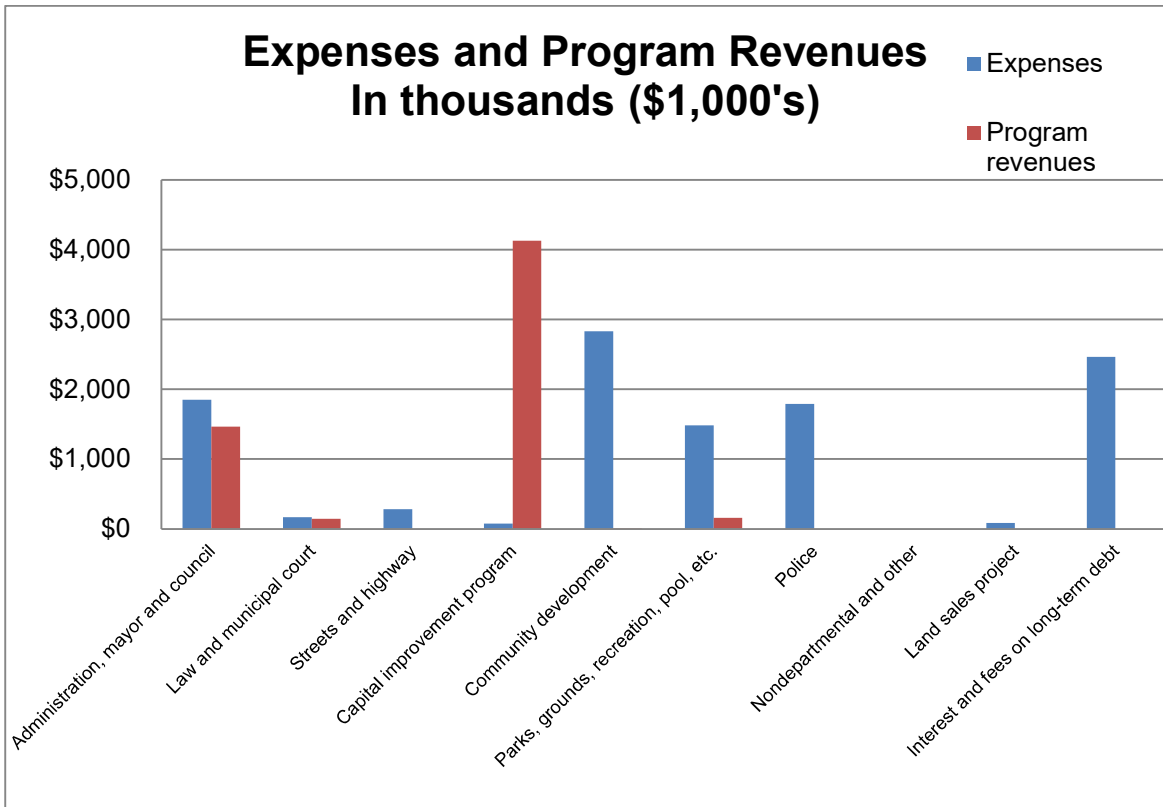
The City's total unrestricted net position is \$23,334,234.

Condensed Statement of Changes in Net Position						
	Governmental Activities		Business-type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	\$ 779,587	\$ 747,895	\$ 7,949,404	\$ 7,882,876	\$ 8,728,991	\$ 8,630,771
Operating grants and contributions	994,712	728,070	-	-	994,712	728,070
Capital grants and contributions	4,125,815	657,160	-	-	4,125,815	657,160
General revenues:						
Property taxes	4,313,394	3,650,201	-	-	4,313,394	3,650,201
Sales taxes	2,063,585	1,899,149	-	-	2,063,585	1,899,149
Other taxes	929,571	854,389	-	-	929,571	854,389
Franchise taxes	823,323	819,101	-	-	823,323	819,101
Investment earnings	837,439	703,027	227,952	200,680	1,065,391	903,707
Miscellaneous	130,649	196,262	38,748	26,104	169,397	222,366
Total revenues	14,998,075	10,255,254	8,216,104	8,109,660	23,214,179	18,364,914
Expenses:						
Administration, mayor and council	1,848,585	1,082,109	-	-	1,848,585	1,082,109
Law and municipal court	167,854	152,309	-	-	167,854	152,309
Streets and highway	280,620	368,649	-	-	280,620	368,649
Capital improvement program	77,004	77,004	-	-	77,004	77,004
Community development	2,830,229	3,574,749	-	-	2,830,229	3,574,749
Parks, grounds, recreation, pool, etc.	1,480,288	1,036,781	-	-	1,480,288	1,036,781
Police	1,791,498	1,627,028	-	-	1,791,498	1,627,028
Nondepartmental and other	-	367,294	-	-	-	367,294
Land sales project	82,661	939,472	-	-	82,661	939,472
Interest and fees on long-term debt	2,463,988	1,937,287	-	-	2,463,988	1,937,287
Water	-	-	3,710,516	4,065,074	3,710,516	4,065,074
Sewer	-	-	2,798,265	3,493,426	2,798,265	3,493,426
Solid Waste and Stormwater	-	-	626,943	548,001	626,943	548,001
Total expenses	11,022,727	11,162,682	7,135,724	8,106,501	18,158,451	19,269,183
Increase in net position before transfers	3,975,348	(907,428)	1,080,380	3,159	5,055,728	(904,269)
Transfers	(417,026)	(1,927,224)	417,026	1,927,224	-	-
Increase (decrease) in net position	3,558,322	(2,834,652)	1,497,406	1,930,383	5,055,728	(904,269)
Net position - beginning of year	13,814,775	16,649,427	30,353,447	28,423,064	44,168,222	45,072,491
Change in accounting principle	(109,893)	-	(24,429)	-	(134,322)	-
Net position - end of year	\$ 17,263,204	\$ 13,814,775	\$ 31,826,424	\$ 30,353,447	\$ 49,089,628	\$ 44,168,222

Analysis of Changes in Net Position

The City's net position increased during the fiscal year by a total of \$4,921,406 including these changes:

- Charges for services increased \$98,220 mostly due to an increase in water and sewer services provided of \$66,528.
- Capital grants and contributions increased by \$3,468,655 due to an increase in special assessments.
- General revenues increased \$1,015,748 due to increases in property taxes and sales taxes of \$663,193 and \$164,436 due to increases in property valuation and an increase in area sales. Investment earnings increased \$161,684 with an increase in market conditions.
- Expenses of governmental activities decreased by \$139,955 due to a decrease in community development costs of \$744,520 caused by a decrease in non-capital project expense in the current year. Land sales project expense decreased \$856,811 due to most of the land being sold in the prior fiscal year. These decreases were offset by an increase in administrative expenses by \$766,476 due to an increase in salaries and benefits and reclassifications done from nondepartmental category and an increase in parks expenses of \$443,507 due to an increase in salaries and benefits. Interest expense increased \$526,701 due to market conditions.
- Expenses of business-type activities decreased \$970,777 due mainly to decreases in repair and maintenance costs in the Sewer fund.



The charts above illustrate the City's governmental expenses and program revenues by function, and revenues by source. The interest on long-term debt represents the largest portion of 2024 expenses followed by community development and police expenses.

For governmental activities overall, property tax revenues are the largest source of revenue followed by capital grants and contributions. Other revenues and expense functions fall within anticipated ranges.

ANALYSIS OF THE FUND FINANCIAL STATEMENTS

The City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. Types of governmental funds reported by the City include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

At the end of 2024, the City's governmental funds reported combined ending fund balances of \$26,892,754 including:

- Nonspendable: \$603,161;
- Restricted by external requirements and laws: \$18,744,839;
- Assigned to capital projects or other uses: \$3,702,710; and
- Unassigned funds available for use at the City's discretion: \$3,842,044.

The General Fund is the primary operating fund for the City. At the end of 2024, total fund balance of the General Fund was \$3,964,832. The fund balance increased by \$214,522 during the fiscal year mostly due to increases of property tax revenue offset by increases related to salary expenditures.

The Bond and Interest Fund had an increase in fund balance of \$29,047 due to an increase in special assessment revenue.

The Capital Projects Fund had an increase in fund balance of \$3,820,559 due to capital outlay expenditures offset by the issuance of general obligation bonds for capital projects.

The Public Building Commission remained comparable to the prior year with an increase in fund balance of \$1,526.

The Land Bank had an increase in fund balance of \$292,647 due to investment income; the only activity in the fund.

Nonmajor government had a combined increase in fund balance of \$910,773 due to an increase in intergovernmental revenue related to ARPA revenue recognition and an increase to transfers in to fund future projects, offset by a decrease in capital outlay activity.

The Water Fund had an increase in net position of \$551,086 mostly due to a decrease in water purchased.

The Sewer Fund had an increase in net position of \$875,750 due to a decrease in sewer system improvement costs.

Nonmajor proprietary funds remained comparable to the prior year with increases in net position of \$70,570.

GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between the final budget and actual amounts are not expected to impact either liquidity or future services. Majority of revenues were more than budgeted for 2024. Overall budgeted expenditures were comparable to actual results.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets, net of accumulated depreciation, was \$79,384,718 as of December 31, 2024. These capital assets include land, buildings, improvements, equipment, drainage improvements, streets, bridges, streetlights, and traffic signals.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Land	\$ 4,395,801	\$ 4,395,801	\$ 534,040	\$ 534,040	\$ 4,929,841	\$ 4,929,841
Land project	1,390,152	1,390,152	-	-	1,390,152	1,390,152
Construction in progress	5,518,627	5,565,877	1,557,514	4,225,617	7,076,141	9,791,494
City Hall	1,581,700	1,648,081	-	-	1,581,700	1,648,081
Swimming pool	367,540	393,183	-	-	367,540	393,183
Other structures and equipment	1,817,744	1,606,278	23,063,488	19,842,484	24,881,232	21,448,762
Infrastructure	38,553,572	35,550,584	-	-	38,553,572	35,550,584
SBITA right-to-use	604,540	-	-	-	604,540	-
Total	<u>\$ 54,229,676</u>	<u>\$ 50,549,956</u>	<u>\$ 25,155,042</u>	<u>\$ 24,602,141</u>	<u>\$ 79,384,718</u>	<u>\$ 75,152,097</u>

Additional information about the City's capital assets may be found in Note III. B. to the financial statements.

Long-Term Debt

At December 31, 2024, the City had total long-term bonds outstanding of \$81,015,000. This amount included \$43,765,000 of general obligation bonds backed by the full faith and credit of the City, \$24,915,000 in temporary notes which will be repaid with an issuance of general obligation bonds and \$12,335,000 in revenue bonds with the Public Building Commission.

Total long-term bonds payable increased by \$5,860,000 during the fiscal year due to bond issuances being more than the repayment of debt made during the year.

The City had \$713,388 of outstanding revolving loan funds for Water and Sewer Fund projects and \$31,017 of outstanding rail loan funds for a capital project.

Standard and Poor's rated the City's most recent bond issue AA and affirmed this rating for all existing debt.

Kansas statutes limit the amount of general obligation debt a governmental entity may issue to 30% of its total assessed valuation. After subtracting deductions allowed by the statutes, the current debt limit for the City is \$37,795,134 and debt outstanding subject to the limit is \$24,903,905, leaving \$12,891,229 in legal debt margin.

Additional information on the City's long-term debt can be found in Note III. C. of the financial statements.

Outstanding Bonds General Obligation and Revenue Bonds		
	Governmental Activities	
	2024	2023
General obligation bonds	\$ 43,765,000	\$ 35,805,000
Temporary notes	24,915,000	25,790,000
Revenue bonds -		
Public Building Commission	12,335,000	13,560,000
Total	<u>\$ 81,015,000</u>	<u>\$ 75,155,000</u>

Economic Factors

Property tax collections increased 18.2% over 2023 and the positive trend has continued into the first half of 2025. The assessed valuation increased 10.8% in 2024.

REQUESTS FOR INFORMATION

This financial report is designed to provide an overview of the City's finances for all interested parties. Questions concerning any of the information provided in the report or requests for additional information should be directed to the Finance Director, City of Bel Aire, 7651 E. Central Park Ave., Bel Aire, KS 67226.

BASIC FINANCIAL STATEMENTS

City of Bel Aire, Kansas

Statement of Net Position

December 31, 2024

Section VIII, Item B.

	Governmental Activities	Business-type Activities	Total
Assets:			
Cash, including investments	\$ 28,839,474	\$ 7,387,823	\$ 36,227,297
Receivables, net	25,711,697	586,319	26,298,016
Property held for resale	480,373	-	480,373
Capital assets:			
Land and construction in progress	11,304,580	2,091,554	13,396,134
Other capital assets, net of depreciation	42,925,096	23,063,488	65,988,584
Total assets	<u>109,261,220</u>	<u>33,129,184</u>	<u>142,390,404</u>
Deferred outflows of resources:			
Deferred refunding	1,701,466	-	1,701,466
Deferred outflows - OPEB	105,931	-	105,931
Deferred outflows - pensions	1,308,177	94,824	1,403,001
Total deferred outflows of resources	<u>3,115,574</u>	<u>94,824</u>	<u>3,210,398</u>
Liabilities:			
Accounts payable	898,680	184,365	1,083,045
Accrued wages	88,702	67,473	156,175
Unearned grant revenue	2,121,511	-	2,121,511
Interest payable	299,324	-	299,324
Long-term liabilities			
Due within one year	13,170,975	78,716	13,249,691
Due in more than one year	73,403,888	1,033,163	74,437,051
Total liabilities	<u>89,983,080</u>	<u>1,363,717</u>	<u>91,346,797</u>
Deferred inflows of resources:			
Deferred property tax receivable	4,784,738	-	4,784,738
Deferred inflows - OPEB	166,774	-	166,774
Deferred inflows - pensions	178,998	33,867	212,865
Total deferred inflows of resources	<u>5,130,510</u>	<u>33,867</u>	<u>5,164,377</u>
Net position:			
Net investment in capital assets	(5,669,493)	24,441,654	18,772,161
Restricted for:			
Debt service	419,966	-	419,966
Capital projects	344,632	-	344,632
Public Building Commission	9,389	-	9,389
Land Bank	6,205,593	-	6,205,593
Drug forfeiture	3,653	-	3,653
Unrestricted	15,949,464	7,384,770	23,334,234
Total net position	<u>\$ 17,263,204</u>	<u>\$ 31,826,424</u>	<u>\$ 49,089,628</u>

The accompanying notes are an integral part of the basic financial statements.

City of Bel Aire, Kansas
Statement of Activities
For the Year Ended December 31, 2024

Section VIII, Item B.

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Total Business-type Activities	Total
Governmental activities:							
Administration, mayor and council	\$ 1,842,098	\$ 469,376	\$ 994,712	\$ -	\$ (378,010)	\$ -	\$ (378,010)
Law and municipal court	167,266	142,181	-	-	(25,085)	-	(25,085)
Streets and highway	279,671	-	-	-	(279,671)	-	(279,671)
Community development	2,859,071	7,684	-	-	(2,851,387)	-	(2,851,387)
Parks, grounds, recreation, pool, etc.	1,475,134	160,346	-	-	(1,314,788)	-	(1,314,788)
Police	1,775,834	-	-	-	(1,775,834)	-	(1,775,834)
Land sales project	82,661	-	-	-	(82,661)	-	(82,661)
Capital improvement program	77,004	-	-	4,125,815	4,048,811	-	4,048,811
Interest and fees on long-term debt	2,463,988	-	-	-	(2,463,988)	-	(2,463,988)
Total governmental activities	11,022,727	779,587	994,712	4,125,815	(5,122,613)	-	(5,122,613)
Business-type activities:							
Water	3,710,516	3,719,881	-	-	-	9,365	9,365
Sewer	2,798,265	3,347,985	-	-	-	549,720	549,720
Nonmajor business-type funds	626,943	881,538	-	-	-	254,595	254,595
Total business-type activities	7,135,724	7,949,404	-	-	-	813,680	813,680
Total	\$ 18,158,451	\$ 8,728,991	\$ 994,712	\$ 4,125,815	(5,122,613)	813,680	(4,308,933)
General revenues:							
Property taxes					4,313,394	-	4,313,394
Sales taxes					2,063,585	-	2,063,585
Other taxes					929,571	-	929,571
Franchise fees					823,323	-	823,323
Investment earnings					837,439	227,952	1,065,391
Miscellaneous					130,649	38,748	169,397
Transfers					(417,026)	417,026	-
Total general revenues					8,680,935	683,726	9,364,661
Change in net position					3,558,322	1,497,406	5,055,728
Net position, beginning of year					13,814,775	30,353,447	44,168,222
Change in accounting principle					(109,893)	(24,429)	(134,322)
Net position, beginning of year - adjusted					13,704,882	30,329,018	44,033,900
Net position, end of year					\$ 17,263,204	\$ 31,826,424	\$ 49,089,628

The accompanying notes are an integral part of the basic financial statements.

City of Bel Aire, Kansas

Balance Sheet Governmental Funds December 31, 2024

Section VIII, Item B.

	General	Bond and Interest	Capital Projects	Public Building Commission	Land Bank	Nonmajor Governmental Funds	Total Governmental Funds
Assets:							
Cash, including investments	\$ 3,416,646	\$ 719,290	\$ 14,380,073	\$ 9,389	\$ 6,205,593	\$ 4,108,483	\$ 28,839,474
Receivables (net of allowance for uncollectibles)							
Property taxes	4,784,738	-	-	-	-	-	4,784,738
Special assessments	-	20,245,159	-	-	-	-	20,245,159
Motor vehicle and RV tax	18,390	-	-	-	-	-	18,390
Real estate mortgage note receivable	122,788	-	-	-	-	-	122,788
Sales tax	382,439	-	-	-	-	-	382,439
Franchise taxes and fees	61,044	-	-	-	-	-	61,044
Other	88,322	-	-	-	-	8,817	97,139
Property held for resale	-	-	-	-	480,373	-	480,373
Total assets	<u>\$ 8,874,367</u>	<u>\$ 20,964,449</u>	<u>\$ 14,380,073</u>	<u>\$ 9,389</u>	<u>\$ 6,685,966</u>	<u>\$ 4,117,300</u>	<u>\$ 55,031,544</u>
Liabilities:							
Accounts payable	\$ 38,809	\$ -	\$ 796,280	\$ -	\$ -	\$ 63,591	\$ 898,680
Accrued liabilities	85,988	-	-	-	-	2,714	88,702
Unearned grant revenue	-	-	2,121,511	-	-	-	2,121,511
Total liabilities	<u>124,797</u>	<u>-</u>	<u>2,917,791</u>	<u>-</u>	<u>-</u>	<u>66,305</u>	<u>3,108,893</u>
Deferred inflows of resources:							
Deferred property tax receivable	4,784,738	-	-	-	-	-	4,784,738
Unavailable revenue - special assessments	-	20,245,159	-	-	-	-	20,245,159
Total deferred inflows of resources	<u>4,784,738</u>	<u>20,245,159</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,029,897</u>
Fund balance:							
Nonspendable	122,788	-	-	-	480,373	-	603,161
Restricted	-	719,290	11,462,282	9,389	6,205,593	348,285	18,744,839
Assigned	-	-	-	-	-	3,702,710	3,702,710
Unassigned	3,842,044	-	-	-	-	-	3,842,044
Total fund balance	<u>3,964,832</u>	<u>719,290</u>	<u>11,462,282</u>	<u>9,389</u>	<u>6,685,966</u>	<u>4,050,995</u>	<u>26,892,754</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 8,874,367</u>	<u>\$ 20,964,449</u>	<u>\$ 14,380,073</u>	<u>\$ 9,389</u>	<u>\$ 6,685,966</u>	<u>\$ 4,117,300</u>	<u>\$ 55,031,544</u>

The accompanying notes are an integral part of the basic financial statements.

City of Bel Aire, Kansas
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2024

Section VIII, Item B.

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance - Governmental Funds		\$ 26,892,754
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost	80,438,590	
Accumulated depreciation	<u>(26,208,914)</u>	54,229,676
Special assessments receivable are not available to pay for current period expenditures and, therefore, are reported as unavailable in the fund statements		20,245,159
Deferred outflows of resources are not available and payable in the current period and, therefore, are not reported in the funds.		
Deferred outflows - deferred refunding		1,701,466
Deferred outflows - OPEB		105,931
Deferred outflows - pensions		1,308,177
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Accrued interest payable	(299,324)	
General obligation bonds payable	(43,765,000)	
Temporary notes	(24,915,000)	
Revenue bonds - Public Building Commission	(12,335,000)	
Rail loan	(31,017)	
Premiums	(2,070,150)	
Discounts	59,750	
Net pension liability	(2,758,625)	
Total OPEB liability	(26,690)	
Subscription liability	(451,500)	
Compensated absences	<u>(281,631)</u>	(86,874,187)
Other deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.		
Deferred inflows - OPEB		(166,774)
Deferred inflows - pensions		<u>(178,998)</u>
Total net position - governmental activities		\$ <u>17,263,204</u>

The accompanying notes are an integral part of the basic financial statements.

City of Bel Aire, Kansas

Section VIII, Item B.

Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2024

	General	Bond and Interest	Capital Projects	Public Building Commission	Land Bank	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:							
Taxes and shared revenues	\$ 6,947,249	\$ -	\$ -	\$ -	\$ -	\$ 359,301	\$ 7,306,550
Intergovernmental revenues	124,883	-	236,602	-	-	633,227	994,712
Franchise fees	823,323	-	-	-	-	-	823,323
Court fines	142,181	-	-	-	-	-	142,181
Licenses, permits and fees	629,722	-	-	-	-	-	629,722
Rents and sales	7,684	-	-	55,960	-	-	63,644
Special assessments	-	2,445,115	-	-	-	-	2,445,115
Other	192,161	50,172	251,043	-	293,367	125,385	912,128
Total revenues	8,867,203	2,495,287	487,645	55,960	293,367	1,117,913	13,317,375
Expenditures:							
Current:							
Administration, mayor and council	1,767,848	-	-	-	-	-	1,767,848
Law and municipal court	161,226	-	-	-	-	-	161,226
Streets and highway	-	-	-	-	-	372,194	372,194
Community development	227,380	-	-	-	-	-	227,380
Parks, grounds, recreation, pool, etc.	1,364,825	-	-	-	-	-	1,364,825
Police	1,473,548	-	-	-	-	-	1,473,548
Land project	81,941	-	-	-	720	-	82,661
Capital outlay/projects	692,344	-	5,228,843	-	-	1,844,946	7,766,133
Debt Service:							
Principal retirement	64,337	2,460,183	9,850,000	1,225,000	-	-	13,599,520
Interest and other	6,967	1,115,608	585,972	305,087	-	-	2,013,634
Debt issuance costs	29,329	-	305,128	-	-	-	334,457
Total expenditures	5,869,745	3,575,791	15,969,943	1,530,087	720	2,217,140	29,163,426
Excess (deficiency) of revenues over (under) expenditures	2,997,458	(1,080,504)	(15,482,298)	(1,474,127)	292,647	(1,099,227)	(15,846,051)
Other financing sources (uses):							
Issuance of general obligation bonds	466,301	-	18,883,699	-	-	-	19,350,000
Premium on issuance of general obligation bonds	-	-	480,816	-	-	-	480,816
Discount on issuance of general obligation bonds	-	-	(61,658)	-	-	-	(61,658)
Proceeds from issuance of subscriptions	515,837	-	-	-	-	-	515,837
Land sales	-	-	-	-	-	-	-
Transfers in	-	1,109,551	-	1,475,653	-	2,010,000	4,595,204
Transfers out	(3,765,074)	-	-	-	-	-	(3,765,074)
Total other financing sources (uses)	(2,782,936)	1,109,551	19,302,857	1,475,653	-	2,010,000	21,115,125
Net change in fund balance	214,522	29,047	3,820,559	1,526	292,647	910,773	5,269,074
Fund balance, beginning of year	3,750,310	690,243	7,641,723	7,863	6,393,319	3,140,222	21,623,680
Fund balance, end of year	\$ 3,964,832	\$ 719,290	\$ 11,462,282	\$ 9,389	\$ 6,685,966	\$ 4,050,995	\$ 26,892,754

The accompanying notes are an integral part of the basic financial statements.

City of Bel Aire, Kansas

Section VIII, Item B.

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended December 31, 2024

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balance - total governmental funds		\$ 5,269,074
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.		
Depreciation expense	(1,924,208)	
Capital assets capitalized	<u>5,603,928</u>	3,679,720
Payments received on certain assets are recognized as revenue when received in the fund. However, in the statement of net position, revenue is recognized when earned.		
		1,680,700
Payment of pension contributions is an expenditure in the governmental funds, but reduces the net pension liability in the statement of net position. Additionally, the effect of changes in deferred inflows and deferred outflows for pensions are only recorded in the statement of activities.		
		(298,565)
Payment of OPEB contributions is an expenditure in the governmental funds, but reduces the total OPEB liability in the statement of net position. Additionally, the effect of changes in deferred inflows and deferred outflows for OPEB are only recorded in the statement of activities.		
		(4,648)
Bond and loan proceeds and premiums provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.		
General obligation bonds	(10,375,000)	
Temporary notes	(8,975,000)	
Subscription liability	(515,837)	
Discounts	61,658	
Premiums	<u>(480,816)</u>	(20,284,995)
Repayment of bond principal and other long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
General obligation bonds	2,415,000	
Temporary notes	9,850,000	
Revenue bond - Public Building Commission	1,225,000	
Subscription liability	64,337	
Rail loan	<u>45,183</u>	13,599,520
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		
		(20,636)
The amortization of bond premiums and deferred refundings affect long-term assets and liabilities on the statement of net position, but does not provide or use current financial resources to governmental funds.		
		(7,457)
In the statement of activities, compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for this item is measured by the amount of financial resources used (essentially, the amounts actually paid). This year, the following difference was noted:		
Compensated absences earned exceeded benefits paid		<u>(54,391)</u>
Change in net position of governmental activities		<u>\$ 3,558,322</u>

The accompanying notes are an integral part of the basic financial statements.

City of Bel Aire, Kansas

Statement of Net Position

Proprietary Funds

December 31, 2024

Section VIII, Item B.

	Water	Sewer	Nonmajor Proprietary Funds	Total
Assets:				
Current assets:				
Cash, including investments	\$ 2,395,818	\$ 4,108,734	\$ 883,271	\$ 7,387,823
Receivables, net	280,562	243,156	62,601	586,319
Total current assets	2,676,380	4,351,890	945,872	7,974,142
Noncurrent assets:				
Capital assets:				
Land and construction in progress	1,005,452	1,086,102	-	2,091,554
Other capital assets, net of depreciation	9,599,270	13,464,218	-	23,063,488
Total noncurrent assets	10,604,722	14,550,320	-	25,155,042
Total assets	13,281,102	18,902,210	945,872	33,129,184
Deferred outflows of resources:				
Pension related items	47,381	47,443	-	94,824
Liabilities:				
Current liabilities:				
Accounts payable	88,060	48,348	47,957	184,365
Accrued payroll	16,276	51,197	-	67,473
Revolving loan - current	43,545	27,169	-	70,714
Compensated absences	3,866	4,136	-	8,002
Total current liabilities	151,747	130,850	47,957	330,554
Noncurrent liabilities:				
Revolving loan	398,468	244,206	-	642,674
Net pension liability	174,252	174,471	-	348,723
Compensated absences	22,415	19,351	-	41,766
Total noncurrent liabilities	595,135	438,028	-	1,033,163
Total liabilities	746,882	568,878	47,957	1,363,717
Deferred inflows of resources:				
Pension related items	16,922	16,945	-	33,867
Net position:				
Investment in capital assets	10,162,709	14,278,945	-	24,441,654
Unrestricted	2,401,970	4,084,885	897,915	7,384,770
Total net position	\$ 12,564,679	\$ 18,363,830	\$ 897,915	\$ 31,826,424

The accompanying notes are an integral part of the basic financial statements.

City of Bel Aire, Kansas

Section VIII, Item B.

Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2024

	Water	Sewer	Nonmajor Proprietary Funds	Total
Operating revenues:				
Charges for services	\$ 3,719,881	\$ 3,347,985	\$ 881,538	\$ 7,949,404
Operating expenses:				
Personnel	302,394	438,741	-	741,135
Contractual services	164,191	273,442	626,943	1,064,576
Water purchases	493,238	4,862	-	498,100
Operations and maintenance - CCUA	719,306	563,050	-	1,282,356
Debt service - CCUA	659,688	747,592	-	1,407,280
Payment in lieu of franchise fees	100,000	100,000	-	200,000
Other operating expenses	895,324	99,901	-	995,225
Depreciation	376,375	570,677	-	947,052
Total operating expenses	3,710,516	2,798,265	626,943	7,135,724
Operating income	9,365	549,720	254,595	813,680
Nonoperating revenues and expenses:				
Interest and other	126,904	123,821	15,975	266,700
Capital contributions	720,958	526,198	-	1,247,156
Total nonoperating revenue	847,862	650,019	15,975	1,513,856
Income before transfers	857,227	1,199,739	270,570	2,327,536
Transfers out	(306,141)	(323,989)	(200,000)	(830,130)
Change in net position	551,086	875,750	70,570	1,497,406
Net position, beginning of year	12,025,701	17,500,401	827,345	30,353,447
Change in accounting principle	(12,108)	(12,321)	-	(24,429)
Net position, beginning of year adjusted	12,013,593	17,488,080	827,345	30,329,018
Net position, end of year	\$ 12,564,679	\$ 18,363,830	\$ 897,915	\$ 31,826,424

The accompanying notes are an integral part of the basic financial statements.

City of Bel Aire, Kansas
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024

Section VIII, Item B.

	Water	Sewer	Nonmajor Proprietary Funds	Total
Cash flows from operating activities:				
Cash received from customers	\$ 3,715,863	\$ 3,368,629	\$ 864,773	\$ 7,949,265
Payments to suppliers for goods and services	(3,013,760)	(1,781,618)	(623,488)	(5,418,866)
Payments to employees for salaries and benefits	(300,325)	(430,794)	-	(731,119)
Net cash flow from operating activities	<u>401,778</u>	<u>1,156,217</u>	<u>241,285</u>	<u>1,799,280</u>
Cash flows from non-capital financing activities:				
Transfers to other funds	(306,141)	(323,989)	(200,000)	(830,130)
Net cash flow from non-capital financing activities	<u>(306,141)</u>	<u>(323,989)</u>	<u>(200,000)</u>	<u>(830,130)</u>
Cash flows from capital and related financing activities:				
Revolving loan payments	(41,494)	(25,530)	-	(67,024)
Acquisition of capital assets	(225,188)	(27,609)	-	(252,797)
Net cash flow from capital and related financing activities	<u>(266,682)</u>	<u>(53,139)</u>	<u>-</u>	<u>(319,821)</u>
Cash flows from investing activities:				
Interest on investments	126,904	123,821	15,975	266,700
Net cash flow from investing activities	<u>126,904</u>	<u>123,821</u>	<u>15,975</u>	<u>266,700</u>
Net increase in cash and cash equivalents	(44,141)	902,910	57,260	916,029
Cash and cash equivalents, beginning of the year	2,439,959	3,205,824	826,011	6,471,794
Cash and cash equivalents, end of the year	<u>\$ 2,395,818</u>	<u>\$ 4,108,734</u>	<u>\$ 883,271</u>	<u>\$ 7,387,823</u>
Reconciliation of operating income to net cash flow from operating activities:				
Operating income	\$ 9,365	\$ 549,720	\$ 254,595	\$ 813,680
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	376,375	570,677	-	947,052
Change in net pension liability	(48,262)	(51,994)	-	(100,256)
Change in deferred outflows - pensions	32,204	33,554	-	65,758
Change in deferred inflows - pensions	13,296	13,254	-	26,550
Change in accounts receivable	(4,018)	20,644	(16,765)	(139)
Change in accounts payable	17,987	7,229	3,455	28,671
Change in accrued liabilities	4,831	13,133	-	17,964
Net cash flow from operating activities	<u>\$ 401,778</u>	<u>\$ 1,156,217</u>	<u>\$ 241,285</u>	<u>\$ 1,799,280</u>
Schedule of non-cash capital and related financing activities:				
Contributions of capital assets	\$ 720,958	\$ 526,198	\$ -	\$ 1,247,156

The accompanying notes are an integral part of the basic financial statements.

NOTES TO THE FINANCIAL STATEMENTS

Notes to the Financial Statements

December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Bel Aire, Kansas (City) is incorporated under the laws of the State of Kansas. The City adopted a Council-Manager form of City government in January 2010, consisting of an elected Mayor and Council and an appointed City Manager to oversee the daily operations.

The City provides services to the citizens in the areas of streets, water service, wastewater service, community development, public safety, planning and zoning, parks and recreation, public works and general administrative services.

The more significant accounting and reporting policies and practices employed by the City are as follows:

A. Reporting Entity

Generally accepted accounting principles require that the basic financial statements present the City (the primary government) and its component units. Component units are required to be included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

Blended Component Unit: The statements include the financial data of the Public Building Commission (PBC). The PBC was formed several years ago in order to finance and build the 1) City Hall, 2) the swimming pool 3) an effluent line for the sale of "gray water" to Willowbend and 4) to finance the industrial park of the land project. The PBC issued debt instruments (revenue bonds) to finance the projects and leases the City Hall and swimming pool to the City. All revenues from City Hall rents, gray water sales and pool operations are pledged for debt service on the respective PBC revenue bonds.

Although the PBC is a legally separate organization, the City is financially accountable for the component unit in accordance with Governmental Accounting Standards Board (GASB) standards. The PBC's governing body is substantially the same as the governing body of the City; therefore, the PBC is "blended" with the City's financial statements. For financial reporting, the activities of the PBC are accounted for within the special revenue funds within the City's financial statements.

Separate audited financial statements are not prepared for the PBC.

On August 4, 2015, the City established the Bel Aire Land Bank (Land Bank) in conformance with K.S.A. 12-5901 et seq. Although the Land Bank is a legally separate organization, the City is financially accountable for the component unit in accordance with GASB standards. The Land Bank's governing body is substantially the same as the governing body of the City; therefore, the Land Bank is "blended" with the City's financial statements. For financial reporting, the activities of the Land Bank are accounted for within the special revenue funds within the City's financial statements.

Separate audited financial statements are not prepared for the Land Bank.

Related Organizations: The Chisholm Creek Utility Authority (Authority) is a quasi-municipal governmental entity formed in 2001 in accordance with Kansas Statutes 12-2901 through 2909, referred to as the Kansas Interlocal Cooperation Act. It was formed through the joint action of the Cities of Park City and Bel Aire, Kansas, for the purpose of providing "wholesale" water, wastewater and utility services to the cities.

Notes to the Financial Statements

December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Authority's purpose is to serve the two cities and the function of the cities is to ensure that the expenses of the Authority related to the water and wastewater operations of the project constructed by the revenue bonds are paid. The cities forming the Authority have planned that the Authority shall not create surplus cash balances from the use of City funds.

The Authority does not meet GASB requirements to be reported as a component unit but does meet the criteria as joint venture in the City's financial statements; however, no asset will be recorded as the City does not have an equity interest. Payments made by the City for debt service and subsidizing operating costs will be recorded as operating expenses of the City. See also Note IV.D.

Audited financial statements are available for the Chisholm Creek Utility Authority at the office of the City of Park City, 6110 N. Hydraulic, Park City, Kansas 67219.

B. Basis of Presentation

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds).

Government-wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the City as a whole. Governmental activities are generally financed through taxes, intergovernmental revenues, and other non-exchange transactions, and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Eliminations of interfund charges and balances have been made in these statements to minimize the double-counting of internal activities.

The Statement of Activities presents a comparison between direct expenses and program revenues for each program of the governmental activities. Direct expenses are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the City.

The City's net position is reported in three parts - net investment in capital assets; restricted net position; and unrestricted net position. The government-wide focus is more on the sustainability of the City as an entity and the change in the City's net position resulting from the current year's activities.

Fund Financial Statements

Fund financial statements report detailed information about the City. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

Notes to the Financial Statements

December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The major governmental funds of the City are described below:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Bond and Interest Fund* is used to pay the general obligation and revenue bond debt service requirements of the City.

The *Capital Projects Fund* is used to account for temporary debt issued funds that are used to finance specific projects in the short-term.

The *Public Building Commission* is used to finance and pay for certain projects using revenue bonds.

The *Land Bank Fund* is used to account for maintaining and selling real property located within the City.

The major proprietary funds of the City are the *Water Fund* and the *Sewer Fund* and are used to account for revenues and expenses of those activities.

C. Measurement Focus and Basis of Accounting and Fund Financial Statement Presentation

Government-wide Financial Statements - The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. All assets and liabilities associated with the operation of the City are included on the statement of net position. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the budget year for which they are levied. Special assessments are recognized when levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund Financial Statements - Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, state fuel tax, and franchise taxes associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Sales taxes collected and held by merchants and/or the state at year-end on behalf of the City are recognized as revenue. Other revenues, including licenses and permits, certain charges for services, and miscellaneous revenues, are recorded as revenue when received in cash because they are generally not measurable until actually received.

Notes to the Financial Statements

December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Unrestricted aid is reported as revenue in the fiscal year during which the entitlement is received.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer funds are charges to customers for sales and services. Operating expenses include the cost of sales and service, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources, as they are needed.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position**1. Deposits and Investments**

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. Investments are reported at fair value based on quoted market prices.

For the purposes of the statement of cash flows, the City considers deposits and highly liquid investments with an original maturity of three months or less to be cash equivalents.

The investments of proceeds of long-term debt are governed by specific statutes and authorize the City to invest in the following:

- Investments authorized by K.S.A. 12-1675
- Direct obligations of the U.S. government or any other agency thereof
- Money market funds comprised entirely of obligations of the U.S. Treasury and agencies thereof
- Obligations of any municipality of Kansas
- Investment agreements with a financial institution rated in the three highest rating categories by Moody's or Standard and Poor's

The City pools temporarily idle cash from all funds for investments purposes. Each fund's portion of the pool is shown on the Statement of Net Position as cash, including investments. Deposits during the year included cash in interest bearing and demand bank accounts. Interest is allocated to each fund based on the respective invested balance.

The City follows GASB 72, *Fair Value Measurement and Application*, which establishes a framework for measuring fair value that requires or permits fair value measurement and enhances disclosures about fair value measurements. Fair value is defined as the exchange price that would be received to sell an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market

Notes to the Financial Statements

December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

for the asset or liability in an orderly transaction. There is a fair value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value. The guidance requires three levels of fair value measurement based on the respective inputs.

At December 31, 2024, investments consisted of funds invested in the Kansas Municipal Investment Pool (KMIP). The KMIP is an external investment pool not SEC (Securities and Exchange Commission) registered, which is regulated by the state and is valued at cost.

2. Receivables

Property Tax Receivable - In accordance with governing state statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are recorded as taxes receivable with a corresponding amount recorded as deferred inflows of resources on the balance sheets of the appropriate funds. It is not practical to apportion delinquent taxes held by the County Treasurer as of December 31, 2024. Estimated delinquencies are insignificant and have not been recorded.

Special Assessment Receivable - As required by state statutes, projects financed in part by special assessments are financed through general obligation bonds of the City and are retired from the Bond and Interest Fund. Further, state statutes require levying additional general ad valorem property taxes in the Bond and Interest Fund to finance delinquent special assessments.

The City's special assessment taxes are levied over a 15 to 20-year term of the bonds and the annual installments are due and payable with annual ad valorem property taxes. Liens may be foreclosed against the property benefited by the special assessments when delinquent assessments are two years in arrears. At December 31, 2024, the special assessment taxes levied are a lien on the property and are recorded as special assessments receivable in the Bond and Interest Fund with a corresponding amount recorded as deferred inflows of resources in the fund financial statements.

Real Estate Mortgage Note Receivable - The note receivable is from the sale of the previous City Hall. The note was entered into on June 1, 2004, for \$495,000, with an initial interest rate of 4.5%, for a period not to exceed 24.5 years. At December 31, 2024, the note balance was \$122,788.

3. Property Held for Resale

The City has transferred property to the Land Bank Fund. The purpose of the Fund is to maintain and sell real property located within the City. The properties have been included as property held for resale in the Land Bank Fund.

Notes to the Financial Statements

December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**4. Capital Assets and Depreciation**

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets are reported in the governmental activities column of the government-wide statement of net position. Capital assets used by proprietary funds are reported in both the proprietary activities column of the government-wide statement of net position and in the individual proprietary funds. Donated assets are recorded at acquisition value as of the date of the donation.

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the City as a whole. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation bases for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Capital assets in the proprietary funds are accounted for in the fund in which they are utilized. The valuation bases for proprietary fund capital assets are the same as those used for the general capital assets.

The City follows the policy of capitalizing assets with unit costs of \$2,500 or more. Depreciation of capital assets is computed and recorded by the straight-line method and is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net Position and is provided on the straight-line basis over the following estimated useful lives:

Asset Class	Estimated Useful Lives
Buildings	40 years
Improvements/infrastructure	20-40 years
Equipment	5-10 years
SBITA right-to-use assets	5-7 years
Water system	35-40 years
Sewer system	40 years

5. Accrued Compensated Absences

The City's policy regarding vacation permits employees with 0 to 1 year of continuous service to earn 12 days vacation pay, 1 to 5 years continuous service to earn 15 days vacation pay, 5 to 10 years continuous service to earn 18 days vacation pay, 10 to 15 years continuous service to earn 20 days vacation pay, 15 to 20 years continuous service to earn 23 days vacation pay, 20 to 25 years continuous service to earn 26 days vacation pay, and for 25 or more years continuous service to earn 28 days vacation pay. Maximum carryovers are 12 days, 20 days, 23 days, 25 days, 28 days, 31 days, and 33 days, respectively, for each of the years of service categories noted above. All vacation pay is accrued when earned in the government-wide and proprietary fund financial statements.

The sick leave policy of the City provides that all regular employees who regularly work forty hours per week accrue sick leave benefits at the rate of 3.7 hours per pay period, up to a maximum accumulation of 960 hours. Unused sick leave is not paid upon termination of employment or retirement.

Notes to the Financial Statements

December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the governmental fund financial statements, a liability is accrued when it has matured, for example, as a result of employee resignations or retirements. Proprietary fund types and government-wide financial statements accrue vacation and sick pay as earned. The liabilities are based on current salary costs and the amount of leave that accumulates that has been earned and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

6. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond issuance costs are expensed in the year incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. Pensions

The net pension liability is calculated as the difference between the actuarially calculated value of the projected benefit payments attributed to past periods of employee service and the plan's fiduciary net position. The total pension expense is comprised of the service cost or actuarial present value of projected benefit payments attributed to the valuation year, interest on the total pension liability, plan administrative expenses, current year benefit changes, and other changes in plan fiduciary net position less employee contributions and projected earnings on plan investments. Additionally, the total pension expense includes the annual recognition of outflows and inflows of resources due to pension assets and liability.

For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Kansas Public Employees Retirement System (KPERs) and additions to/deductions from KPERs fiduciary net position have been determined on the same basis as they are reported by KPERs. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Notes to the Financial Statements

December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**8. Fund Equity**

In the government-wide statements, equity is shown as net position and classified into three components:

- Net investment in capital assets - consisting of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, leases, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position - consisting of net position with constraints placed on their use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) law through constitutional provisions or enabling legislation. The City first utilizes restricted resources to finance qualifying activities.
- Unrestricted net position - consists of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

As prescribed by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, governmental funds report fund balance classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

In the governmental funds, equity is shown as fund balance and classified into five components:

- Nonspendable - Nonspendable consists of amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained.
- Restricted - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or is imposed by law through constitutional provisions or enabling legislation.
- Committed - This classification consists of amounts that can be used only for the specific purposes imposed by a resolution made by the City Council and cannot be used for any other purpose unless removed or changed by taking the same type of action that previously committed those amounts.
- Assigned - Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the City Council or a City official delegated that authority. Encumbrances are considered as assigned unless they specifically meet the requirements to be restricted or committed.

Notes to the Financial Statements

December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- Unassigned - This consists of the residual balance for the General Fund not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from expenditures exceeding amounts that had been restricted, committed or assigned.

The City applies restricted resources first to finance qualifying expenditures, when either restricted or unrestricted amounts are available. For unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts.

9. *Deferred Inflows of Resources/Deferred Outflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The City has three items that qualify for reporting in this category in the government-wide statement of net position, deferred outflows for pensions, deferred outflows for OPEB and deferred charges on refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. See Note IV. E. and IV. F. for more information on the deferred outflows for pensions and OPEB, respectively.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has four types of items, unavailable revenue, deferred revenue, deferred inflows for pensions and deferred inflows for OPEB that qualify for reporting in this category. Unavailable revenue, which arises only under a modified accrual basis of accounting, is reported only in the Governmental Funds balance sheet. The Governmental Funds report unavailable revenues from special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred revenues are reported in both the government-wide statement of net position and the Governmental Funds balance sheet for property tax receivable. Property taxes are not recognized as revenue until the period for which they are levied. The third and fourth items, deferred inflows for pensions and OPEB, are reported on the government-wide statement of net position. See Note IV. E. and IV. F., respectively, for more information on these deferred inflows.

10. *Land Project*

The City invested in the Land Project for projected growth and future development.

The Land Project originally consisted of approximately 1,600 acres of land (600 acres residential, 200 acres commercial and 800 acres industrial park) and is being accounted for by using the cost recovery method as allowed under GASB 62.

Notes to the Financial Statements

December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capitalized costs of the Land Project include but are not limited to:

- Land acquisition and title costs
- Capitalized interest and debt issuance costs
- Street, sewers, grading, excavating, improvements and infrastructure
- Other development costs

Under the hybrid cost recovery method, as parcels of land are sold, the proceeds are offset against the total accumulated costs of the Project. Other methods of matching costs, such as the specific identification method, the gross profit method and the unit/area method were not practical in the circumstances.

Management deemed that the current estimated fair value of the Project is in excess of the remaining unrecovered costs. Unrecovered costs at December 31, 2024, amounted to \$1,870,525.

The industrial park portion of the Land Project was financed with Public Building Commission bonds and the amount outstanding at December 31, 2024 was \$10,445,000, also see Note III. C.

11. Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Restricted resources are used first to fund appropriations.

Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Restricted resources are used first to fund appropriations.

12. Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in such financial statements. Actual results could differ from those estimates.

Estimates significant to the financial statement include the valuation of land held for resale; see the Land Project discussion in No. 10 above.

Notes to the Financial Statements

December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**13. Change in Accounting Principle**

The City implemented GASB 101, *Compensated Absences* for their fiscal year ending December 31, 2024. This standard updated the recognition and measurement guidelines for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The impact of implementing this standard increased compensated absences liability and beginning net position in the government-wide statements, Water Fund and Sewer Fund by \$109,893, \$12,108 and \$12,321, respectively.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**A. Budgetary Information**

Kansas statutes require budgets be adopted for all funds, unless exempted by a specific statute. The statutes provide for the following sequence and timetable in the adoption of the legal budget.

1. Preparation of the budget for the current fiscal year on or before August 1.
2. Publication in local newspaper of the proposed budget and notice of hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least 10 days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at any time.

If the municipality is holding a revenue neutral rate hearing the budget timeline for adoption of the final budget has been adjusted to on or before September 20. The City did hold a revenue neutral rate hearing this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Expenditures include disbursements accounts payable, and encumbrances. Encumbrances are commitments by the City for future payments such as purchase orders or contracts.

A legal operating budget is not required for the following funds: Capital Improvement, Equipment Reserve, Capital Projects, Local Drug Forfeiture Fund, State Drug Forfeiture Fund, Federal Drug Forfeiture Fund, and the Public Building Commission.

Notes to the Financial Statements

December 31, 2024

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**A. Deposits and Investments**

Custodial Credit Risk. For deposits, custodial credit risk is the risk that, in the event of a bank failure, the City will not be able to recover the value of its deposits. For deposits, the City's policy follows state statutes which require pledged collateral with a fair value equal to 100% of the funds on deposit, less insured amounts, and that the collateral be held in safekeeping in the City's name at other than the depository financial institution. To comply with the statutes, the City requires the issuance of joint custody receipts as evidence of the pledged collateral. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the City will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party.

At December 31, 2024, the City's deposits were not fully covered by federal depository insurance or collateralized by securities held by the City's agent in the City's name. Of the City's bank balances of \$3,081,402, \$28,136 was exposed to custodial credit risk.

At December 31, 2024, the City had invested \$33,073,310 in the state's municipal investment pool not SEC (Securities and Exchange Commission) registered. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas Legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the state pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers. The investment in the municipal investment pools is valued at cost.

Credit Risk and Concentration of Credit Risk. Kansas law limits the types of investments that can be made by the City, which inherently reduces its credit risk. Credit risk is the risk that the issuer or other counterparty to an investment will be unable to fulfill its obligations to the holder of the investment. This risk can be measured by the assignment of a rating by a nationally recognized statistical rating organization. On December 31, 2024, 100% of the City's investments, \$33,073,310, were invested in the Kansas Municipal Investment Pool, which is not rated.

Interest Rate Risk. As a means of managing its exposure to fair value losses arising from increasing interest rates, the City follows state statutes which generally limit investment maturities to two years. To minimize the risk of loss, the City matches investments to anticipated cash flows and diversifies the investment types to the extent practicable. Investments in U.S. Treasury coupon securities have a maturity of less than one year.

Deposits and investments at December 31, 2024 appear in the financial statements as summarized below:

Carrying amount of deposits	\$ 3,153,987
Carrying amount of investments	<u>33,073,310</u>
Total	<u>\$ 36,227,297</u>

Notes to the Financial Statements

December 31, 2024

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

B. Capital Assets

Capital asset activity for the year ended December 31, 2024 was as follows:

	Balance January 1, 2024	Increases	Decreases	Balance December 31, 2024
Governmental activities:				
Capital assets, not being depreciated:				
Land and improvements				
Land Project	\$ 1,390,152	\$ --	\$ --	\$ 1,390,152
Parks, recreation, etc.	3,421,063	--	--	3,421,063
City Hall	400,752	--	--	400,752
Other	573,986	--	--	573,986
Construction in process	5,565,877	4,317,766	4,365,016	5,518,627
Total capital assets, not being depreciated	11,351,830	4,317,766	4,365,016	11,304,580
Capital assets, being depreciated:				
Infrastructure	55,034,189	4,446,369	--	59,480,558
City Hall	2,950,273	--	--	2,950,273
Swimming pool	854,756	--	--	854,756
Subscription right-to-use	--	692,344	--	692,344
Other structures and equipment	4,643,614	512,465	--	5,156,079
Total capital assets, being depreciated	63,482,832	5,651,178	--	69,134,010
Less accumulated depreciation:				
Infrastructure	19,483,605	1,443,381	--	20,926,986
City Hall	1,302,192	66,381	--	1,368,573
Swimming pool	461,573	25,643	--	487,216
Subscription right-to-use	--	87,804	--	87,804
Other structures and equipment	3,037,336	300,999	--	3,338,335
Total accumulated depreciation	24,284,706	1,924,208	--	26,208,914
Total capital assets, being depreciated, net	39,198,126	3,726,970	--	42,925,096
Governmental activities capital assets, net	\$ 50,549,956	\$ 8,044,736	\$ 4,365,016	\$ 54,229,676

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
Administration, mayor and council	\$ 7,749
Police	104,063
Capital improvement program	141,912
Community development	1,613,428
Parks, grounds, recreation, pool, etc.	57,056
Total depreciation expense	<u>\$ 1,924,208</u>

Notes to the Financial Statements

December 31, 2024

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

	Balance January 1, 2024	Increases	Decreases	Balance December 31, 2024
Business-type activities:				
Capital assets, not being depreciated:				
Land and improvements	\$ 534,040	\$ --	\$ --	\$ 534,040
Construction in process	4,225,617	1,247,156	3,915,259	1,557,514
Total capital assets, not being depreciated	4,759,657	1,247,156	3,915,259	2,091,554
Capital assets, being depreciated:				
Plant and equipment	32,387,082	4,168,056	--	36,555,138
Less accumulated depreciation	12,544,598	947,052	--	13,491,650
Total capital assets, being depreciated, net	19,842,484	3,221,004	--	23,063,488
Proprietary activities capital assets, net	\$ 24,602,141	\$ 4,468,160	\$ 3,915,259	\$ 25,155,042
Depreciation expense				\$ 947,052

C. Long-term debt

Long-term liability activity for the year ended December 31, 2024 was as follows:

	Balance January 1, 2024	Change in Accounting Principle	Additions	Reductions	Balance December 31, 2024	Due within one year
Governmental Activities:						
General obligation bonds	\$ 35,805,000	\$ --	\$ 10,375,000	\$ 2,415,000	\$ 43,765,000	\$ 2,655,000
Temporary notes	25,790,000	--	8,975,000	9,850,000	24,915,000	9,085,000
Revenue bonds - PBC	13,560,000	--	--	1,225,000	12,335,000	1,245,000
Rail loan	76,200	--	--	45,183	31,017	31,017
Premiums	1,766,513	--	480,816	177,179	2,070,150	--
Discounts	--	--	(61,658)	(1,908)	(59,750)	--
SBITA liabilities	--	--	515,837	64,337	451,500	108,019
Net pension liability	2,020,652	--	1,605,185	867,212	2,758,625	--
Total OPEB liability	39,497	--	7,677	20,484	26,690	--
Compensated absences	117,347	109,893	54,391	--	281,631	46,939
Total Governmental Activities	\$ 79,175,209	\$ 109,893	\$ 21,952,248	\$ 14,662,487	\$ 86,574,863	\$ 13,170,975
Business-type Activities:						
Revolving loans	\$ 780,412	\$ --	\$ --	\$ 67,024	\$ 713,388	\$ 70,714
Net pension liability	448,979	--	82,382	182,638	348,723	--
Compensated absences	20,006	24,429	5,333	--	49,768	8,002
Total Business-type Activities	\$ 1,249,397	\$ 24,429	\$ 87,715	\$ 249,662	\$ 1,111,879	\$ 78,716

Compensated absences additions is the net change in the liability from January 1, 2024 to December 31, 2024.

Notes to the Financial Statements

December 31, 2024

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**General Obligation Bonds and Notes**

The general obligation bonds to be paid with tax levies were issued to construct or acquire capital assets. Debt service payments are primarily made by the Bond and Interest Fund and the Public Building Commission. Temporary notes are generally paid from the Capital Projects Fund after bonds are issued.

General obligation bonds outstanding at December 31, 2024 are as follows:

	Interest Rates	Original Issue	Maturity Date	Outstanding December 31, 2024
Series 2014A	2.000% - 3.750%	\$ 1,100,000	10/1/2034	\$ 615,000
Series 2015A	2.000% - 2.500%	5,390,000	11/1/2027	950,000
Series 2015B	1.500% - 3.250%	575,000	11/1/2027	120,000
Series 2015D	2.000% - 3.500%	3,960,000	11/1/2036	2,580,000
Series 2015E	1.500% - 5.000%	220,000	11/1/2036	145,000
Series 2016A	2.000% - 4.000%	2,820,000	11/1/2037	1,770,000
Series 2017A	3.000% - 3.125%	5,545,000	11/1/2038	4,015,000
Series 2019A	2.000% - 3.000%	6,060,000	11/1/2040	5,080,000
Series 2019B	2.000% - 2.550%	1,430,000	11/1/2029	750,000
Series 2020B	1.400% - 2.000%	3,650,000	11/1/2041	2,500,000
Series 2021A	2.000% - 4.000%	5,135,000	11/1/2034	3,765,000
Series 2021C	2.125% - 4.000%	2,440,000	11/1/2041	2,160,000
Series 2022A	4.000% - 4.125%	3,635,000	11/1/2043	3,515,000
Series 2023A	4.000% - 5.000%	5,425,000	11/1/2044	5,425,000
Series 2024A	4.000% - 5.000%	10,375,000	11/1/2045	10,375,000
Total		<u>\$ 57,760,000</u>		<u>\$ 43,765,000</u>

Temporary notes outstanding at December 31, 2024 are as follows:

	Interest Rates	Original Issue	Maturity Date	Outstanding December 31, 2024
Series 2022B	3.000%	\$ 9,085,000	12/1/2025	\$ 9,085,000
Series 2023B	4.000%	6,855,000	12/1/2026	6,855,000
Series 2024B	3.125%	8,975,000	12/1/2027	8,975,000
Total		<u>\$ 24,915,000</u>		<u>\$ 24,915,000</u>

Notes to the Financial Statements

December 31, 2024

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

The annual debt service requirements to amortize the general obligation bonds and temporary notes outstanding as of December 31, 2024 are as follows:

Year	Governmental Activities			
	General Obligation Bonds		Temporary Notes	
	Principal	Interest	Principal	Interest
2025	\$ 2,655,000	\$ 1,486,447	\$ 9,085,000	\$ 830,335
2026	3,040,000	1,437,911	6,855,000	554,669
2027	3,000,000	1,337,799	8,975,000	280,469
2028	2,565,000	1,232,899	--	--
2029	2,595,000	1,143,001	--	--
2030 - 2034	12,090,000	4,407,670	--	--
2035 - 2039	10,040,000	2,482,138	--	--
2040 - 2044	4,955,000	928,491	--	--
2045	2,825,000	30,000	--	--
Total	<u>\$ 43,765,000</u>	<u>\$ 14,486,356</u>	<u>\$ 24,915,000</u>	<u>\$ 1,665,473</u>

Subscription Liabilities

The City has entered into various subscription agreements. Below is a summary of the subscription agreements:

Description and purpose	Date of subscription start date	Amount of original agreement	Subscription term	Interest rates	Balance December 31, 2024
Axon Enterprises	1/1/2024	\$ 108,196	60 months	2.312%	\$ 87,372
Tyler Technologies	7/1/2024	407,641	54 months	3.049%	364,128
		<u>\$ 515,837</u>			<u>\$ 451,500</u>

The principal and interest requirements to maturity as of December 31, 2024, are as follows:

Year Ended December 31,	Principal	Interest
2025	\$ 108,019	\$ 11,693
2026	111,202	8,510
2027	114,475	5,237
2028	117,804	1,908
Total	<u>\$ 451,500</u>	<u>\$ 27,348</u>

Notes to the Financial Statements

December 31, 2024

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**City of Bel Aire Public Building Commission**

The City of Bel Aire Public Building Commission (PBC) is a component unit of the City. The City has authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by a governmental entity. The PBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity which operates it. The operating governmental entity guarantees the rentals under the PBC lease. The PBC has no power to levy taxes, and revenue bonds issued by the PBC are not included in any legal debt limitation of the City. All revenues from City Hall rents, gray water sales, pool operations, and industrial land sales are pledged for debt service on the revenue bonds.

For the payment of its lease obligations, if necessary, the City may levy taxes on all taxable tangible property within its territorial jurisdiction. For the land project bonds, in addition to the lease payments, other revenue pledged for debt service include sales of land for industrial purposes.

The outstanding revenue bonds are as follows:

Purpose	Interest Rate	Original Issue	Maturity Date	Amount
Revenue Refunding Bonds - Series 2014A	2.000% - 4.000%	\$ 3,050,000	2/1/2030	\$ 1,415,000
Taxable Revenue Refunding Bonds - Series 2014B	2.000% - 4.600%	1,120,000	2/1/2030	475,000
Taxable Revenue Refunding Bonds - Series 2021	2.000% - 2.220%	13,195,000	5/1/2034	10,445,000
Total		\$ 17,365,000		\$ 12,335,000

The City has entered into capital lease agreements with the PBC for leases of the City Hall, swimming pool and the land project. Lease payments are to be in amounts adequate to pay the PBC's principal and interest maturities on its bonds payable. Future payments due from the City are reflected below:

Year	PBC Bonds		
	Principal	Interest	Total
2025	\$ 1,245,000	\$ 273,950	\$ 1,518,950
2026	1,265,000	243,000	1,508,000
2027	1,300,000	211,200	1,511,200
2028	1,330,000	178,400	1,508,400
2029	1,355,000	144,775	1,499,775
2030 - 2034	5,840,000	300,495	6,140,495
Total	\$ 12,335,000	\$ 1,351,820	\$ 13,686,820

Notes to the Financial Statements

December 31, 2024

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)**Pledged Revenues**

The City has pledged specific revenue streams to secure the repayment of certain outstanding debt issues. The following table lists those revenues, the amount and term of pledge remaining, the current year principal and interest on the debt, the amount of pledged revenue recognized during the current fiscal year, and approximate percentage of the revenue stream that has been committed. Annual principal and interest payments not funded by the pledged revenues noted below are budgeted and paid from the City's general tax revenues:

Issue	Revenue Pledged	Amount of Pledge	Term of Commitment	Percent of Revenue Pledged	Principal and Interest for 2024	Pledged Revenues Recognized in 2024
Governmental Activities						
2021A	Land sales for industrial use	\$ 11,555,825	Through 2034	100%	\$ 1,156,660	\$ --
2014A	City hall rent and pool operations	\$ 1,591,300	Through 2030	100%	\$ 265,700	\$ 42,947
2014B	Grey water sales	\$ 539,695	Through 2030	100%	\$ 106,984	\$ 55,960

Conduit Debt

From time to time, the City has sponsored the issuance of Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership for the acquired facilities transfers to the private-sector entity served by the bond issuance. The City, state nor any political subdivision thereof is obligated in any manner for repayment of the bonds. The total amount outstanding at December 31, 2024 was \$89,862,158.

Revolving Loans

The City entered into a loan agreement with the Kansas Department of Health and Environment for a project to reroute certain waterlines and replace existing user meters. The maximum amount of the loan is not to exceed \$858,942. Principal and interest payments commenced August 1, 2014 at 2.16% interest. At December 31, 2024, the balance of this loan was \$442,013.

The City entered into a loan agreement with the Kansas Department of Health and Environment for a project to provide for various improvements to the sanitary sewer system including manhole rehabilitation, replacement of several sewer lines, upgrade to wastewater pumping station and SCADA system. The maximum amount of the loan is not to exceed \$535,980. Principal and interest payments commenced September 1, 2014 at 2.12% interest. At December 31, 2024, the balance of this loan was \$271,375.

Notes to the Financial Statements

December 31, 2024

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Annual debt service requirements as of December 31, 2024 are as follows:

Year	Business-type Activities			
	Water Fund		Sewer Fund	
	Principal	Interest	Principal	Interest
2025	\$ 43,545	\$ 8,022	\$ 27,169	\$ 5,162
2026	44,491	7,229	27,748	4,651
2027	45,457	6,419	28,339	4,129
2028	46,444	5,592	28,943	3,596
2029	47,452	4,747	29,560	3,052
2030 - 2034	214,624	10,401	129,616	6,685
Total	<u>\$ 442,013</u>	<u>\$ 42,410</u>	<u>\$ 271,375</u>	<u>\$ 27,275</u>

Rail Loan

The City entered into a loan agreement with the Kansas Department of Transportation for a project to build a railroad spur in the Sunflower Commerce Park. The maximum amount of the loan is not to exceed \$421,358. Payments commence upon the completion of the railroad spur at 2% interest. At December 31, 2024, the balance of this loan was \$31,017. Annual debt service requirements as of December 31, 2024 are as follows:

Year	Principal	Interest	Total
2025	\$ 31,017	\$ 231	\$ 31,248
Total	<u>\$ 31,017</u>	<u>\$ 231</u>	<u>\$ 31,248</u>

D. Interfund Transfers

A summary of interfund transfers by fund type for the year ended December 31, 2024 is as follows:

Transfer from:	Transfer to:					
	Capital Improvements	Equipment Reserve	Bond and Interest	PBC	Special Street and Highway	Total
General	\$ 415,000	\$ 100,000	\$ 779,421	\$ 1,475,653	\$ 995,000	\$ 3,765,074
Solid Waste	--	--	--	--	200,000	200,000
Water	--	150,000	156,141	--	--	306,141
Sewer	--	150,000	173,989	--	--	323,989
Total	\$ 415,000	\$ 400,000	\$ 1,109,551	\$ 1,475,653	\$ 1,195,000	\$ 4,595,204

Transfers are used to (1) move revenues from the fund that a statute or the budget requires to collect them to the fund that a statute or the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the Bond and Interest Fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Any transfers within the Governmental Funds have been eliminated in the government-wide Statement of Activities.

Notes to the Financial Statements

December 31, 2024

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Additionally, the Capital Projects Fund constructed assets in the amount of \$720,958 and \$526,198 to the Water and Sewer Funds, respectively. This activity is shown as an expenditure from the Capital Projects Fund and capital contribution revenue to the Water and Sewer Funds, in the fund financial statements. However, this activity is shown within transfers in the government-wide financial statements.

E. Fund Balances

A summary of the components of Governmental Fund balance, by purpose, is as follows:

	General	Bond and Interest	Capital Projects	Public Building Commission	Land Bank	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable	\$ 122,788	\$ --	\$ --	\$ --	\$ 480,373	\$ --	\$ 603,161
Restricted for:							
Bond and Interest	--	719,290	--	--	--	--	719,290
Land Bank	--	--	--	--	6,205,593	--	6,205,593
Capital projects	--	--	11,462,282	--	--	344,632	11,806,914
Public Building Commission	--	--	--	9,389	--	--	9,389
Drug forfeiture	--	--	--	--	--	3,653	3,653
Assigned to:							
Capital projects	--	--	--	--	--	2,716,816	2,716,816
Equipment Reserve	--	--	--	--	--	985,894	985,894
Unassigned	3,842,044	--	--	--	--	--	3,842,044
Total fund balance	\$ 3,964,832	\$ 719,290	\$ 11,462,282	\$ 9,389	\$ 6,685,966	\$ 4,050,995	\$ 26,892,754

IV. OTHER INFORMATION**A. Risk Management**

The City is exposed to various risks of loss from torts: theft, damage to and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. Settled claims have not exceeded this commercial coverage in any of the four preceding years.

B. Contingent Liabilities

Various legal actions and claims against the City are currently pending. The ultimate liability that might result from their resolution is not presently determinable; however, in the opinion of management and counsel, the probability of material aggregate liabilities resulting from these claims is remote.

Notes to the Financial Statements

December 31, 2024

IV. OTHER INFORMATION (CONTINUED)**C. Construction Commitments**

The City had outstanding construction commitments for various capital projects and improvements at December 31, 2024 as follows:

Project	Project Costs to Date	Approved Project Amount
Woodlawn Construction	\$ 1,422,458	\$ 1,791,908
Skyview 2nd Phase 2	256,596	1,446,000
Chapel Landing Phase 1	785,690	1,522,000
53rd Street Reconstruction	575,923	2,750,000
BA Lakes	220,551	3,616,000
Authur Heights	156,525	601,000
Aurora Park Phase 1	198,505	677,000
SCP 3rd	2,484,049	3,600,000
Street Improvement Discovery & Design	739,241	1,000,000
Public Works Building	236,602	5,916,188
	<u>\$ 7,076,140</u>	<u>\$ 22,920,096</u>

D. Commitments to Chisholm Creek Utility Authority

The City's Service Agreement with Chisholm Creek Utility Authority (Authority) requires the City to pay for minimum amounts of water and treated wastewater, whether such water is actually received by the City or whether such wastewater is actually accepted by the Authority and treated.

The Service Agreement also requires the City to maintain and collect rates and charges for service sufficient to a) pay its share of the expenses of the Authority, b) pay its share of the Authority's debt service payments, c) enable the City to have in each fiscal year a coverage ratio, as defined by the agreement, of not less than 1.25 on all debt service requirements and of not less than 1.10 on any additional indebtedness, as defined by the agreement, and d) provide reasonable and adequate reserves for the payment of additional indebtedness.

The City's obligations under the Service Agreement are several; no member of the Authority is responsible for payment obligations of any other member of the Authority.

Similarly, as required by the bond covenants relating to bonds issued by the Authority, the rates charged by each city participating in the Authority to its residents and businesses should result in the funds necessary for the cities to pay for all the water and wastewater costs of the Authority in addition to all debt service payments. Provisions of the revenue bond rate covenant were complied with for 2024.

Notes to the Financial Statements

December 31, 2024

IV. OTHER INFORMATION (CONTINUED)

At year-end, the Authority had revenue bonds and a land contract outstanding in the principal and interest amount of \$18,672,890. The debt is more fully described in the audited financial statements of the Authority. Debt administration is handled by the Bank of New York and Security Bank of Kansas City, excluding the land contract.

During 2009, a temporary financing agreement was approved by the City for the Authority to make certain capital improvements to the wastewater treatment facilities. The improvements were approved up to \$3,918,306, of which the City of Bel Aire is liable for \$1,322,934. The temporary financing by the City will be repaid through the issuance of revenue bonds by the Authority. The payment of the revenue bonds will be through monthly payments by the cities to the Authority from revenues in utility funds.

Bel Aire's scheduled share of payments due to the Authority for currently issued revenue bonds and interest as of December 31, 2024 are as follows:

Year	Interest and Principal
2025	\$ 2,064,532
2026	2,022,876
2027	2,011,744
2028	2,012,612
2029	2,019,326
2030 and thereafter	8,541,800
Total	<u>\$ 18,672,890</u>

The above payments are recognized as expenses incurred for water and sewer operations. Funding is to be provided by user charges.

E. Pension and Other Post-Employment Benefit Plans**Defined Benefit Plans****General Information about the Pension Plan**

Plan Description. The City participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at <http://www.kpers.org> or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Benefits Provided. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Benefits are established by statute and may only be changed by the Legislature. Members (except Police and Firemen) with 10 or more years of credited service, may retire as early as age 55 (Police and Firemen may be age 50 with 20 years of credited service), with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with 10 years of credited

Notes to the Financial Statements

December 31, 2024

IV. OTHER INFORMATION (CONTINUED)

service, or whenever an employee's combined age and years of credited service equal 85 "points" (Police and Firemen's normal retirement ages are age 60 with 15 years of credited service, age 55 with 20 years, age 50 with 25 years, or any age with 36 years of service).

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, member employees may withdraw their contributions from their individual accounts, including interest. Member employees who withdraw their accumulated contributions lose all rights and privileges of membership. For all pension coverage groups, the accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74-4922.

Member employees choose one of seven payment options for their monthly retirement benefits. At retirement a member employee may receive a lump-sum payment of up to 50% of the actuarial present value of the member employee's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump-sum. Benefit increases, including ad hoc post-retirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

The 2012 Legislature made changes affecting new hires, current member employees and employers. A new KPERS 3 cash balance retirement plan for new hires starting January 1, 2015, was created. Normal retirement age for KPERS 3 is 65 with 5 years of service or 60 with 30 years of service. Early retirement is available at age 55 with 10 years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contributions rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes the Police and Firemen Retirement System (KP&F) member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024.

Contributions to the pension plan from the City were \$180,309 for KPERS and \$198,200 for KP&F for the year ended December 31, 2024.

Notes to the Financial Statements

December 31, 2024

IV. OTHER INFORMATION (CONTINUED)**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

Although KPERS administers one cost sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense are determined separately for each group of the plan. The City participates in the local (KPERS) group and the Police and Firemen (KP&F) group.

At December 31, 2024, the City reported a liability of \$2,191,844 for KPERS and \$915,504 for KP&F for its proportionate share of the KPERS' collective net pension liability. The collective net pension liability was measured by KPERS as of June 30, 2024, and the total pension liability used to calculate the collective net pension liability was determined by an actuarial valuation as of December 31, 2023 which was rolled forward to June 30, 2024. The City's proportion of the collective net pension liability was based on the ratio of the City's actual contributions to KPERS and KP&F, relative to the total employer and nonemployer contributions of the KPERS and KP&F for the fiscal year ended June 30, 2024. The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2024, the City's proportion and change from its proportion measured as of June 30, 2024 were as follows:

Net pension liability as of December 31, 2024				Proportion as of June 30, 2024	Change in proportion from June 30, 2023
	Governmental Activities	Business-Type Activities	Total		
KPERS (local)	\$ 1,843,121	\$ 348,723	\$ 2,191,844	0.103%	-0.015%
KP&F	915,504	-	915,504	0.057%	0.057%
	\$ 2,758,625	\$ 348,723	\$ 3,107,348		

For the year ended December 31, 2024, the City recognized pension expense of \$366,450 for KPERS and \$306,704 for KP&F. At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	Governmental Activities	Business - Type Activities	Governmental Activities	Business - Type Activities
Difference between expected and actual experience	\$ 303,347	\$ 42,420	\$ -	\$ -
Net difference between projected and actual earnings on pension plan investments	15,655	2,136	--	--
Changes in proportionate share	650,521	15,019	178,998	33,867
Changes in assumptions	160,168	21,078	--	--
City contributions subsequent to measurement date	<u>178,486</u>	<u>14,171</u>	<u>--</u>	<u>--</u>
Total	<u>\$ 1,308,177</u>	<u>\$ 94,824</u>	<u>\$ 178,998</u>	<u>\$ 33,867</u>

Notes to the Financial Statements

December 31, 2024

IV. OTHER INFORMATION (CONTINUED)

The \$192,657 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as increases (decreases) to pension expense as follows:

Year ended December 31:	Deferred Outflows (Inflows) of Resources	
	Governmental Activities	Business-Type Activities
2025	\$ 278,102	\$ 17,456
2026	401,462	34,061
2027	163,190	115
2028	107,939	(4,846)
	<u>\$ 950,693</u>	<u>\$ 46,786</u>

Actuarial Assumptions. The total pension liability for KPERS in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial cost method	Entry age normal
Price inflation	2.75%
Wage inflation	3.50%
Salary increases, including wage increases	3.50% to 15.50%, including inflation
Long-term rate of return, net of investment expense, and including price inflation	7.00%

Mortality rates were based on the Pub-2010 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2021.

The actuarial assumptions used in the December 31, 2023, valuation were based on the results of an actuarial experience study conducted for the four-year period beginning January 1, 2019. The experience study is dated January 29, 2024.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Best estimates of arithmetic real rates of

Notes to the Financial Statements

December 31, 2024

IV. OTHER INFORMATION (CONTINUED)

return for each major asset class as of the most recent experience study dated January 29, 2024, as provided by KPERS' investment consultant, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Non-US equities	43%	8.20%
Fixed income	13%	2.20%
Yield driven	12%	5.30%
Infrastructure	3%	6.80%
Real estate	15%	5.70%
Alternatives	11%	12.00%
Short-term investments	3%	0.30%
	<u>100%</u>	

Actuarial assumption changes from the prior valuation for KPERS include:

- Mortality rates were changed from being based on the RP-2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different groups using future mortality improvements from Scale MP-2016 to being based on PUB 2010 Mortality Tables, with age setbacks and age set forwards based on different membership groups using future mortality improvements from Scale MP-2021.
- Retirement rates for the C60 group were adjusted to partially reflect observed experience.
- Disability rates were reduced.
- The probability of KPERS 1 members leaving their contributions with KPERS was modified to better reflect observed experience.
- Factors for the State and Local groups that are used to anticipate higher liabilities due to higher final average salary at retirement for pre-1993 hires were modified to better reflect actual experience.
- The administrative expense component of the actuarial required contribution rate was increased from 0.18% to 0.23%.
- Merit salary increase assumption was increased for School and Local Groups.

Actuarial assumption changes from the prior valuation for KP&F include:

- Mortality rates were changed from being based on the RP-2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different groups using future mortality improvements from Scale MP-2016 to being based on PUB 2010 Mortality Tables, with age setbacks and age set forwards based on different membership groups using future mortality improvements from Scale MP-2021.
- Retirement rates were adjusted to partially reflected observed experience.
- Disability rates were reduced.
- Termination rates were increased.
- The administrative expense component of the actuarial required contribution rate was increased from 0.18% to 0.23%.
- Merit salary increase assumption was increased.

Notes to the Financial Statements

December 31, 2024

IV. OTHER INFORMATION (CONTINUED)

Discount Rate. The discount rate used by KPERS to measure the total pension liability at June 30, 2024 was 7.00%, which was unchanged from the prior year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the contractually required rate. The local employers do not necessarily contribute the full actuarial determined rate. Based on legislation passed in 1993, the employer contribution rates certified by the KPERS' Board of Trustees for this group may not increase by more than the statutory cap. The statutory cap for the state fiscal year 2024 was 1.2%. The local employers are currently contributing the full actuarial contribution rate. Employers contribute the full actuarial determined rate for KP&F. The expected employer actuarial contribution rate was modeled for future years, assuming all actuarial assumptions are met in the future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Collective Net Pension Liability to Changes in the Discount Rate. The following presents the City's proportionate share of the collective net pension liability calculated using the discount rate of 7.00%, as well as what the City's proportionate share of the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0%) or 1-percentage-point higher (8.0%) than the current rate:

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
City's KPERS proportionate share of the net pension liability	\$ 3,173,190	\$ 2,191,844	\$ 1,371,706
City's KP&F proportionate share of the net pension liability	<u>1,252,556</u>	<u>915,504</u>	<u>633,634</u>
	<u>\$ 4,425,746</u>	<u>\$ 3,107,348</u>	<u>\$ 2,005,340</u>

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued KPERS financial report.

Defined Contribution Plan 457 plan

The City established a defined contribution plan for certain employees. The plan is administered by the ICMA Retirement Corporation, and any changes to the plan's provisions or the contribution requirements are determined by the governing body of the City. The contribution percentage is 7% and there is no match. The contributions by the City for 2024 were \$15,905.

Notes to the Financial Statements

December 31, 2024

IV. OTHER INFORMATION (CONTINUED)**F. Other Post Employment Benefits****COBRA**

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

KPERS Death and Disability OPEB Plan

Plan Description. The City participates in an agent multiple-employer defined benefit other post-employment benefit (OPEB) plan which is administered by KPERS. The plan provides long-term disability benefits and life insurance benefits for disabled KPERS members, as provided by K.S.A. 74-04927. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. Because the trust's assets are used to pay employee benefits other than OPEB, no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. There is no stand-alone financial report for the plan.

Benefits Provided:

Benefits are established by statute and may be amended by the KPERS Board of Trustees. The plan provides long-term disability benefits equal to 60% (prior to January 1, 2006, 66 2/3%) of annual compensation, offset by other benefits. Members receiving long-term disability benefits also receive credit towards their KPERS retirement benefits and have their group life insurance coverage continued under the waiver premium provision.

Long-term Disability Benefit: Monthly benefit is 60% of the member's monthly compensation, with a minimum of \$100 and maximum of \$5,000. The monthly benefit is subject to reduction by deductible sources of income, which include Social Security primary disability or retirement benefits, worker's compensation benefits, other disability benefits from any other source by reason of employment, and earnings from any form of employment. If the disability begins before age 60, benefits are payable while disability continues until the member's 65th birthday or retirement date, whichever occurs first. If the disability occurs after age 60, benefits are payable while disability continues, for a period of 5 years or until the member retires, whichever occurs first. Benefit payments for disabilities caused or contributed to by substance abuse or non-biologically based mental illnesses are limited to the term of the disability or 24 months per lifetime, whichever is less. There are no automatic cost-of-living increase provisions. KPERS has the authority to implement an ad hoc cost-of living increase.

Group Life Waiver of Premium Benefit: Upon the death of an employee who is receiving monthly disability benefits, the plan will pay a lump-sum benefit to eligible beneficiaries. The benefit amount will be 150% of the greater of the member's annual rate of compensation at the time of disability or the member's previous 12 months of compensation at the time of the last date on payroll. If the member has been disabled for 5 or more years, the annual compensation or salary rate at the time of death will be indexed using the consumer price before the life insurance benefit is computed. The indexing is based on the consumer price index, less one percentage point, to compute the death benefit. If a

Notes to the Financial Statements

December 31, 2024

IV. OTHER INFORMATION (CONTINUED)

member is diagnosed as terminally ill with a life expectancy of 12 months or less, the member may be eligible to receive up to 100% of the death benefit rather than having the benefit paid to the beneficiary. If a member retires or disability benefits end, the member may convert the group life insurance coverage to an individual life insurance policy.

Employees Covered by Benefit Terms. At December 31, 2024, the following employees were covered by the benefit terms:

Inactive employee or beneficiaries currently receiving benefit payments	0
Active employees	27
	<u>27</u>

Total OPEB Liability

The City's total OPEB liability of \$26,690 was measured as of June 30, 2024 and was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all period included in the measurement, unless otherwise noted:

Price inflation	2.75%
Payroll growth	3.00%
Salary increases, including inflation	3.50 to 10.30%, including price inflation
Discount rate	3.93%
Healthcare cost trend rates	Not applicable for the coverage in this plan
Retiree share of benefit cost	Not applicable for the coverage in this plan

The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Index.

Mortality rates were based on the RP-2014 Mortality tables, as appropriate, with adjustment for mortality improvements based on Scale MP-2021.

The actuarial assumptions used in the June 30, 2024 valuation were based on an actuarial experience study for the period January 1, 2019. Other demographic assumptions are set to be consistent with the actuarial assumptions reflected in the December 31, 2023 KPERS pension valuation.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at fiscal year-end 12/31/23	<u>\$ 39,497</u>
Changes for the year:	
Service cost	6,310
Interest	1,672
Effect of economic/demographic gains or losses	(20,984)
Effect of assumptions changes or inputs	195
Net changes	<u>(12,807)</u>
Balance at fiscal year-end 12/31/24	<u>\$ 26,690</u>

Notes to the Financial Statements

December 31, 2024

IV. OTHER INFORMATION (CONTINUED)

Changes of Assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period and demographic assumption updates based on the most recent KPERS experience study. The discount rate increased from 3.65% on June 30, 2023 to 3.93% on June 30, 2024.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.93%) or 1-percentage-point higher (4.93%) than the current discount rate:

		1% Decrease (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
Total OPEB liability	\$	28,093	\$ 26,690	\$ 25,245

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The healthcare trend rates do not affect the liabilities related to the long-term disability benefits sponsored by KPERS. Therefore, there is no sensitivity to a change in healthcare trend rates.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the City recognized OPEB expense of \$4,648. At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 94,692	\$ 154,856
Changes in assumptions	11,239	11,918
Total	<u>\$ 105,931</u>	<u>\$ 166,774</u>

Notes to the Financial Statements

December 31, 2024

IV. OTHER INFORMATION (CONTINUED)

There were no benefit payments made subsequent to the measurement date to be recognized as a reduction in the total OPEB liability for the year ended December 31, 2024. The remaining amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Deferred (Inflows) & Outflows of Resources
Year ended December 31:	
2025 \$	(3,334)
2026	(3,264)
2027	(2,936)
2028	(2,218)
2029	(3,257)
Thereafter	(45,834)
\$	<u>(60,843)</u>

G. Concentrations

The City buys all of its wastewater services from the Chisholm Creek Utility Authority. All water purchases are made from the Chisholm Creek Utility Authority and the City of Wichita.

H. Tax Abatements

The City follows GASB Statement No. 77 *Tax Abatement Disclosures*, which enhances comparability of financial statements among governments by establishing disclosures about the nature and magnitude of tax abatements enabling users to understand 1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and 2) the impact those abatements have on a government's financial position and economic condition.

GASB 77 defines a tax abatement as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the citizens of those governments.

The City enters into property tax abatement agreements with local businesses under the state Economic Development Opportunity Act of 2006. Under the Act, localities may grant property tax abatements of a maximum of ten years at up to 100% of a business' property tax bill for the purpose of attracting or retaining businesses within their jurisdictions. The abatements may be granted to any business located within or promising to relocate to the City. See further information regarding IRB's, including the amount outstanding at December 31, 2024, at Footnote III.C. - Conduit Debt.

The County Appraiser determines the full value of the property, noting the value that has been exempted through the program. The County Treasurer computes the taxes due on the appraised value only on the taxable portion of the property. For the fiscal year ended December 31, 2024, all of the buildings associated with tax abatements were still under construction; therefore, the City abated property taxes

Notes to the Financial Statements

December 31, 2024

IV. OTHER INFORMATION (CONTINUED)

totaling \$366,024 under this program. These agreements also include performance measurements that the business must achieve. If the performance measurements are not met, the tax abatement will be removed, and the business will have to pay their full property taxes.

I. Pending Governmental Accounting Standards

The effect on the City's financial statements of the following statements issued, but not yet adopted, has not yet been determined.

GASB Statement No. 102, *Certain Risk Disclosures*, will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition. The provisions of this statement are effective for financial statements for the City's fiscal year ending December 31, 2025.

GASB Statement No. 103, *Financial Reporting Model Improvements*, improves five key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability:

- 1) Management Discussion and Analysis (MD&A) - This statement requires that information presented in MD&A be limited to related topics discussed in five sections: a) Overview of Financial Statements, b) Financial Summary, c) Detailed Analyses, d) Significant Capital Asset and Long-Term Financing Activity and e) Currently Known Facts, Decisions, or Conditions. MD&A should also explain why balances and results of operations changed and avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections. MD&A should continue to distinguish between the primary government and its discretely presented component units.
- 2) Unusual or Infrequent Items are described as transactions and other events that are either unusual in nature or infrequent in occurrence. These items are required to be displayed separately as the last presented flow of resources prior to the net change in resource flows in government-wide, governmental fund, and proprietary fund statements of resource flows
- 3) Presentation of Proprietary Fund statement of Revenues, Expenses and Changes in Fund Net Position should continue to distinguish between operating and nonoperating revenues and expenses and provides additional guidance on determining nonoperating revenues and expenses. Additional subtotals are required to be presented to show a subtotal for "operating income (loss) and noncapital subsidies" prior to reporting other nonoperating revenues and expenses. Subsidies are defined within the statement.
- 4) Major Component Unit Information is required to be presented separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If readability is impacted, combining statements of major component units should be presented after the fund financial statements.

Notes to the Financial Statements

December 31, 2024

IV. OTHER INFORMATION (CONTINUED)

5) Budgetary Comparison Information is required to be presented as required supplementary information (RSI) and variances between original and final budget amounts and variances between final and actual amounts are required to be presented. Explanation of significant difference must be presented in notes to the RSI.

The provisions of this statement are effective for financial statements for the City's fiscal year ending December 31, 2026

The objective of GASB Statement No. 104, *Disclosure of Certain Capital Assets* is to provide users of government financial statements with essential information about certain types of capital assets. This statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87 and intangible right-to-use assets recognized in accordance with Statement No. 94 should be disclosed separately by major class of underlying asset in the capital asset note disclosures. Subscription assets recognized in accordance with Statement No. 96 should also be separately disclosed. Other intangible assets other than those three types should be disclosed separately by major class. This Statement also required additional disclosures for capital assets held for sale and requires governments be evaluated each reporting period to ensure it meets the criteria that the sale will be probable within one year of the financial statement date. Governments should disclose the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major asset class and the carrying amount of debt for which the capital assets held for sales are pledged as collateral for each major asset class. The provisions of this statement are effective for financial statements for the City's fiscal year ending December 31, 2026.

J. Subsequent Events

On March 25, 2025, the Chisholm Creek Utility Authority issued Series 2025 Water and Wastewater Facility Revenue Bonds totaling \$22,750,000 with a stated interest rate of 5.00% which provided funding to construct improvements to the existing wastewater treatment plant. This bond will require a similar commitment from the City as discussed in footnote IV. D.

REQUIRED SUPPLEMENTARY INFORMATION

Notes to Required Supplementary Information**December 31, 2024**

Required supplementary information includes financial information and disclosures that are required by GASB but are not considered a part of the basic financial statements.

For the City, this information includes:

- A budgetary Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budget Basis - General Fund
- A budgetary Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budget Basis - Land Bank Fund
- Defined Benefit Pension Plans - Share of the Collective Net Pension Liability Kansas Public Employee Retirement System Last Ten Fiscal Years
- Defined Benefit Pension Plans - Schedule of City's Contributions Kansas Public Employees Retirement System Last Ten Fiscal Years
- Other Post Employment Plans - Schedule of Changes in the City's Death & Disability Total OPEB Liability and Related Ratios Last Eight Fiscal Years

Budgetary Comparison Schedule

The City utilizes encumbrances for budgetary reporting purposes. Encumbrances relating to certain contractual agreements, supplies and equipment that have been ordered but not received are reported in the year the commitment arises for budgetary reporting purposes. However, for financial reporting purposes, the goods or services are reported when they are received. Also see Note II to the financial statements for additional budgetary information.

City of Bel Aire, Kansas

Section VIII, Item B.

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budget Basis General Fund Year ended December 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
	Original	Final		
Revenues:				
Taxes and shared revenue:				
Ad valorem tax	\$ 4,370,478	\$ 4,370,478	\$ 4,313,394	\$ (57,084)
Delinquent tax	20,000	20,000	52,344	32,344
Motor vehicle tax	465,734	465,734	516,302	50,568
Sales tax	1,904,949	1,904,949	2,021,660	116,711
Franchise tax	924,699	924,699	818,046	(106,653)
Court fines	155,800	155,800	142,181	(13,619)
Licenses, permits and fees	624,334	624,334	469,376	(154,958)
Recreation fees	114,500	114,500	160,346	45,846
Rents and note collections	36,000	36,000	36,241	241
Intergovernmental	71,232	71,232	124,883	53,651
Interest	60,000	60,000	117,472	57,472
Other	57,588	57,588	568,990	511,402
Total revenues	8,805,314	8,805,314	9,341,235	535,921
Expenditures:				
City Administration:				
Personnel services	1,232,643	1,232,643	1,092,831	(139,812)
Contractual services	110,293	110,293	548,656	438,363
Commodities	133,600	133,600	126,361	(7,239)
Capital outlay	10,000	10,000	-	(10,000)
Community Development:				
Contractual services	202,200	202,200	200,097	(2,103)
Commodities	22,800	22,800	27,283	4,483
Capital outlay	40,000	40,000	-	(40,000)
Law and Municipal Court:				
Personnel services	100,223	100,223	95,171	(5,052)
Contractual services	63,716	63,716	60,018	(3,698)
Commodities	7,200	7,200	6,037	(1,163)
Parks and Grounds:				
Personnel services	145,441	145,441	163,675	18,234
Contractual services	29,479	29,479	25,553	(3,926)
Commodities	55,800	55,800	57,998	2,198
Capital outlay	150,000	150,000	95,251	(54,749)
Police:				
Personnel services	1,528,934	1,528,934	1,429,096	(99,838)
Contractual services	153,100	153,100	164,865	11,765
Commodities	137,900	137,900	127,398	(10,502)
Capital outlay	30,000	30,000	-	(30,000)
Recreation:				
Personnel services	321,742	321,742	330,879	9,137
Contractual services	63,478	63,478	86,039	22,561
Commodities	48,500	48,500	52,029	3,529

City of Bel Aire, Kansas

Section VIII, Item B.

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budget Basis General Fund Year ended December 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
	Original	Final		
Senior Center:				
Personnel services	18,000	18,000	17,811	(189)
Contractual services	5,811	5,811	7,067	1,256
Commodities	1,550	1,550	3,187	1,637
Central Park Pool:				
Personnel services	27,632	27,632	32,070	4,438
Contractual services	10,900	10,900	12,189	1,289
Commodities	14,000	14,000	14,877	877
Economic Development:				
Personnel services	411,452	411,452	383,139	(28,313)
Contractual services	44,200	44,200	65,032	20,832
Commodities	25,900	25,900	18,029	(7,871)
Nondepartmental:				
Contractual services	-	-	-	-
Commodities	-	-	29,329	29,329
Use of cash carryforward	114,414	114,414	-	(114,414)
Transfer out	3,765,074	3,765,074	3,765,074	-
Land project	93,000	93,000	81,941	(11,059)
Total expenditures	9,118,982	9,118,982	9,118,982	-
Net change in fund balance	\$ (313,668)	\$ (313,668)	222,253	\$ 535,921
Fund balance, beginning of year			3,157,119	
Fund balance, end of year			<u>\$ 3,379,372</u>	
Explanation of difference between budgetary and GAAP fund balance:				
Accrued revenues			585,551	
GAAP fund balance at end of year			<u>\$ 3,964,923</u>	

City of Bel Aire, Kansas

Section VIII, Item B.

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual - Budget Basis
Land Bank Fund
Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Final Budget Over/ (Under)
	Original	Final		
Revenues:				
Interest	\$ 125,000	\$ 125,000	\$ 293,367	\$ 168,367
Total revenues	125,000	125,000	293,367	168,367
Expenditures:				
Land bank subjected to budget:				
Special assessments	5,000	5,000	720	(4,280)
Total expenditures	5,000	5,000	720	(4,280)
Net change in fund balance	<u>\$ 120,000</u>	<u>\$ 120,000</u>	292,647	<u>\$ 172,647</u>
Fund balance, beginning of year			<u>5,912,946</u>	
Fund balance, end of year			<u>\$ 6,205,593</u>	
Explanation of difference between budgetary and GAAP fund balance:				
Property held for resale			<u>480,373</u>	
GAAP fund balance at end of year			<u>\$ 6,685,966</u>	

City of Bel Aire, Kansas
REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2024

Section VIII, Item B.

Schedule of City's Proportionate Share of the Collective Net Pension Liability

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
pension liability										
KPERS (local group)	0.103%	0.118%	0.121%	0.106%	0.104%	0.098%	0.096%	0.090%	0.087%	0.076%
KP&F (police & firemen)*	0.057%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
City's proportionate share of the net pension liability	\$ 3,107,348	\$ 2,469,631	\$ 2,409,535	\$ 1,273,936	\$ 1,799,776	\$ 1,369,673	\$ 1,331,099	\$ 1,298,316	\$ 1,353,388	\$ 1,002,884
City's covered payroll^	\$ 2,821,515	\$ 2,567,023	\$ 2,438,123	\$ 2,065,726	\$ 1,932,044	\$ 1,786,806	\$ 1,594,160	\$ 1,477,171	\$ 1,450,432	\$ 1,257,280
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	110%	96%	99%	62%	93%	77%	83%	88%	93%	80%
percentage of the total pension	72.75%	70.70%	69.75%	76.40%	66.30%	69.88%	68.88%	67.12%	65.10%	64.95%

^ Covered payroll is measured as of the measurement date ending June 30.

* The City started participating in the KP&F Plan January 1, 2024 therefore prior year change in proportion is not applicable

City of Bel Aire, Kansas
REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2024

Section VIII, Item B.

Schedule of City's Contributions
Kansas Public Employees Retirement System
Last Ten Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 378,509	\$ 224,749	\$ 221,292	\$ 197,781	\$ 168,081	\$ 166,245	\$ 145,716	\$ 133,898	\$ 132,313	\$ 130,342
Contributions in relation to the contractually required contribution	(378,509)	(224,749)	(221,292)	(197,781)	(168,081)	(166,245)	(145,716)	(133,898)	(132,313)	(130,342)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll ^	\$ 2,915,432	\$ 2,672,804	\$ 2,496,991	\$ 2,240,888	\$ 1,998,715	\$ 1,870,020	\$ 1,736,656	\$ 1,569,560	\$ 1,337,466	\$ 1,374,918
Contributions as a percentage of covered payroll	12.98%	8.41%	8.86%	8.83%	8.41%	8.89%	8.39%	8.53%	9.89%	9.48%

GASB 68 requires presentation of ten years.

^ Covered payroll is measured as of the the fiscal year end December 31

Required Supplementary Information

December 31, 2024

Changes in Benefit Terms for KPERS Effective January 1, 2014, KPERS 1 member's employee contribution rate increased to 5% and then on January 1, 2015, increased to 6%, with an increase in benefit multiplier to 1.85% for future years of service. For KPERS 2 members retired after July 1, 2012, the cost of living adjustment (COLA) is eliminated, but members will receive a 1.85% multiplier for all years of service.

January 1, 2015, the KPERS 3 cash balance plan became effective. Members enrolled in this plan are ones first employed in a KPERS covered position on or after January 1, 2015, or KPERS 1 or KPERS 2 members who left employment before vesting and returned to employment on or after January 1, 2015. The retirement benefit is an annuity based on the account balance at retirement.

For the state fiscal year 2017, the KP&F group had a change in benefit terms. The Legislature changed the duty-related death benefit for KP&F members to the greater of 50% of Final Average Salary and member's accrued retirement benefit under the 100% joint and survivor option, payable to the member's spouse. Including any benefits that may be due to child beneficiaries, the total monthly benefits may not exceed 90% of the member's Final Average Salary. Prior to this bill, the duty-related spousal death benefit for KP&F member was 50% of the Final Average Salary, and the maximum available to the family was 75% of the member's Final Average Salary.

For the state fiscal year 2017, the Legislature changed the working after retirement rules for members who retire on or after January 1, 2018. The key changes to the working after retirement rules were to lengthen the waiting period for KPERS members to return to work from 60 days to 180 days for members who retire before attaining age 62, remove the earnings limitation for all retirees and establish a single-employer contribution schedule for all retirees.

For the state fiscal year 2021, the Legislature provided an increased benefit for disabled members who pass away prior to retirement if the disability was service-connected. The monthly benefit is equal to 50% of the member's final average salary at disability plus 10% for each dependent child up to a maximum of 75% or the retirement benefit the member would have received if the member had retired on the date of death if there are no dependent children.

For the state fiscal year 2023, the Legislature expanded the Deferred Retirement Option Plan (DROP) in KP&F to all employers as of April 27, 2023. Prior to this change, only members employed by the Kansas Highway Patrol and Kansas Bureau of Investigation were eligible.

For the state fiscal year 2024, the Legislature passed House Bill 2711 that included the following changes to the provisions and funding of KPERS:

- The lump sum retiree death benefit was increased from \$4,000 to \$6,000. The employer contribution rates for Local employers for CY 2025 were increased to reflect the additional contribution required to fund this benefit improvement.
- The employer contribution threshold for the 30% Working After Retirement (WAR) rate increased from \$25,000 to \$40,000, the earnings limit for KP&F retirees increased from \$25,000 to \$40,000, and an exemption from employer contributions was created for nurses and direct support workers at Community Development Disability Organizations (CDDOs). These changes had no impact on the valuation because specific assumptions for these occurrences are not used in the valuation.
- HB 2711 also increased the alternative investment cap from 15% to 25% and requires KPERS to divest all publicly traded securities held in funds by countries of concern, as defined by the

Required Supplementary Information

December 31, 2024

bill. These changes had no impact on the valuation, because they are not expected to materially affect the asset allocation.

Changes in Assumptions for KPERS. As a result of the experience study completed in November 2016, there were several changes made to the actuarial assumptions and methods since the prior valuation. The changes that impact all groups were effective December 31, 2016 and include:

- The price inflation assumption was lowered from 3.00% to 2.75%.
- The investment return assumption was lowered from 8.00% to 7.75%.
- The general wage growth assumption was lowered from 4.00% to 3.50%.
- The payroll growth assumption was lowered from 4.00% to 3.00%.

Changes from the November 2016 experience study that impacted individual groups are listed below:

KPERS:

- The post-retirement healthy mortality assumption was changed to the RP-2014 Mortality Table, with adjustments to better fit the observed experience for the various KPERS groups. The most recent mortality improvement scale, MP-2016, is used to anticipate future mortality improvements in the valuation process through the next experience study.
- The active member mortality assumption was modified to also be based on the RP-2014 Employee Mortality Table with adjustments.
- The retirement rates for the select period (when first eligible for unreduced benefits under Rule of 85) were increased, but all other retirement rates were decreased.
- Disability rates were decreased for all three groups.
- The termination of employment assumption was increased for all three groups.
- The interest crediting rate assumption for KPERS 3 members was lowered from 6.50% to 6.25%.

KP&F:

- The post-retirement healthy mortality assumption was changed to the RP-2014 Mortality Table with 1-year age set forward and the MP-2016, is used to anticipate future mortality improvements.
- The mortality assumption for disabled members was changed to the RP-2014 Disabled Lives Table (generational using MP-2016) with a 1-year age set forward.
- The active member mortality assumption was modified to the RP-2014 Employee Mortality Table with a 1-year age set forward with a 90% scaling factor.
- The retirement rates for Tier 1 were lowered and the ultimate assumed retirement age was changed from 63 to 65 for Tier 2.
- The termination of employment rates for Tier 2 were increased to better match the observed experience.

As a result of the experience study completed in January 2020, there were several changes made to the actuarial assumptions and methods since the prior valuation. The changes that impact all groups were effective December 31, 2019 and include:

- The investment return assumption was lowered from 7.75% to 7.50%.
- The general wage growth assumption was lowered from 3.50% to 3.25%.
- The payroll growth assumption was lowered from 3.00% to 2.75%.

Required Supplementary Information

December 31, 2024

December 31, 2020 assumption changes included a decrease of the investment return assumption from 7.75% to 7.25%.

Changes from the January 2020 experience study that impacted individual groups are listed below:

KPERS:

- Retirement rates were adjusted to partially reflect observed experience.
- Termination rates were increased for most KPERS groups.
- Disability rates were reduced.
- Factors for the State group that are used to anticipate higher liabilities due to higher final average salary at retirement for pre-1993 hires were modified to better reflect actual experience.
- The administrative expense load for contributions rates was increased from 0.16% to 0.18%.

KP&F:

- Retirement rates were adjusted to partially reflect observed experience.
- Factors for the KP&F group that are used to anticipate higher liabilities due to higher final average salary at retirement for pre-1993 hires were modified to better reflect actual experience.
- The administrative expense load for contributions rates was increased from 0.16% to 0.18%.

December 31, 2021, assumption changes included the following:

For all groups, the investment rate of return assumption decreased from 7.25% to 7.00%.

KPERS:

- Interest crediting rate assumption for KPERS 3 members was lowered from 6.25% to 6.00%.
- Annuity interest rate assumption for KPERS 3 members was lowered from 5.75% to 5.00%.

December 31, 2023 assumption changes included the following:

KPERS:

- Mortality rates were changed from being based on the RP-2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different groups using future mortality improvements from Scale MP-2016 to being based on PUB 2010 Mortality Tables, with age setbacks and age set forwards based on different membership groups using future mortality improvements from Scale MP-2021.
- Retirement rates for the C60 group were adjusted to partially reflect observed experience.
- Disability rates were reduced.
- The probability of KPERS 1 members leaving their contributions with KPERS was modified to better reflect observed experience.
- Factors for the State and Local groups that are used to anticipate higher liabilities due to higher final average salary at retirement for pre-1993 hires were modified to better reflect actual experience.

Required Supplementary Information

December 31, 2024

- The administrative expense component of the actuarial required contribution rate was increased from 0.18% to 0.23%.
- Merit salary increase assumption was increased for School and Local Groups.

KP&F:

- Mortality rates were changed from being based on the RP-2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different groups using future mortality improvements from Scale MP-2016 to being based on PUB 2010 Mortality Tables, with age setbacks and age set forwards based on different membership groups using future mortality improvements from Scale MP-2021.
- Retirement rates were adjusted to partially reflected observed experience.
- Disability rates were reduced.
- Termination rates were increased.
- The administrative expense component of the actuarial required contribution rate was increased from 0.18% to 0.23%.
- Merit salary increase assumption was increased.

City of Bel Aire, Kansas
REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2024

Section VIII, Item B.

Schedule of Changes in the City's
Death & Disability Total OPEB Liability and Related Ratios

Last Eight Fiscal Years*

Measurement Date	2024 June 30, 2024	2023 June 30, 2023	2022 June 30, 2022	2021 June 30, 2021	2020 June 30, 2020	2019 June 30, 2019	2018 June 30, 2018	2017 June 30, 2017
Total OPEB liability								
Service cost	\$ 6,310	\$ 5,924	\$ 8,764	\$ 8,277	\$ 6,988	\$ 6,349	\$ 6,313	\$ 6,051
Interest	1,672	1,539	5,086	4,444	1,860	3,007	3,627	3,515
Effect of economic/demographic gains or losses	(20,984)	(5,244)	(179,541)	40,698	141,938	(11,096)	(5,304)	-
Effect of assumptions changes or inputs	195	(256)	(15,878)	933	20,544	895	(778)	(2,030)
Benefit payments	-	-	(15,165)	(25,652)	(23,588)	(25,108)	(29,875)	(29,875)
Net change in total OPEB liability	(12,807)	1,963	(196,734)	28,700	147,742	(25,953)	(26,017)	(22,339)
Total OPEB liability - beginning	39,497	37,534	234,268	205,568	57,826	83,779	109,796	132,135
Total OPEB liability - ending	\$ 26,690	\$ 39,497	\$ 37,534	\$ 234,268	\$ 205,568	\$ 57,826	\$ 83,779	\$ 109,796
Covered-employee payroll	\$ 2,376,766	\$ 2,567,023	\$ 2,438,123	\$ 2,065,726	\$ 1,932,044	\$ 1,786,806	\$ 1,594,160	\$ 1,477,171
Total OPEB liability as a percentage of covered-employee payroll	1.12%	1.54%	1.54%	11.34%	10.64%	3.24%	5.26%	7.43%

* GASB 75 requires presentation of ten years. As of December 31, 2024, only eight years of information is available

There are no assets accumulated in the trust to pay related benefits.

Changes of assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period:

- The discount rate increased from 2.85% on June 30, 2016 to 3.58% on June 30, 2017.
- The discount rate increased from 3.58% on June 30, 2017 to 3.87% on June 30, 2018.
- The discount rate decreased from 3.87% on June 30, 2018 to 3.50% on June 30, 2019.
- The discount rate decreased from 3.50% on June 30, 2019 to 2.21% on June 30, 2020.
- The discount rate decreased from 2.21% on June 30, 2020 to 2.16% on June 30, 2021.
- The discount rate decreased from 2.16% on June 30, 2021 to 3.54% on June 30, 2022.
- The discount rate increased from 3.54% on June 30, 2022 to 3.65% on June 30, 2023.
- The discount rate increased from 3.65% on June 30, 2023 to 3.93% on June 30, 2024.

SUPPLEMENTARY INFORMATION

City of Bel Aire, Kansas
Combining Balance Sheet
Nonmajor Governmental Funds
Year Ended December 31, 2024

Section VIII, Item B.

	<u>Special Revenue Funds</u>				<u>Capital Project Funds</u>		Total Nonmajor Governmental Funds
	Special Street and Highway	Local Drug Forfeiture	State Drug Forfeiture	Federal Forfeiture	Capital Improvement	Equipment Reserve	
Assets:							
Cash, including investments	\$ 1,540,592	\$ 880	\$ 1,552	\$ 1,221	\$ 1,578,344	\$ 985,894	\$ 4,108,483
Receivables	8,817	-	-	-	-	-	8,817
Total assets	<u>\$ 1,549,409</u>	<u>\$ 880</u>	<u>\$ 1,552</u>	<u>\$ 1,221</u>	<u>\$ 1,578,344</u>	<u>\$ 985,894</u>	<u>\$ 4,117,300</u>
Liabilities							
Accounts and retainage payable	\$ 7,063	\$ -	\$ -	\$ -	\$ 56,528	\$ -	\$ 63,591
Accrued liabilities	2,714	-	-	-	-	-	2,714
Unearned grant revenue	-	-	-	-	-	-	-
Total liabilities	<u>9,777</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,528</u>	<u>-</u>	<u>66,305</u>
Fund balance:							
Restricted	344,632	880	1,552	1,221	-	-	348,285
Assigned	1,195,000	-	-	-	1,521,816	985,894	3,702,710
Total fund balance	<u>1,539,632</u>	<u>880</u>	<u>1,552</u>	<u>1,221</u>	<u>1,521,816</u>	<u>985,894</u>	<u>4,050,995</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 1,549,409</u>	<u>\$ 880</u>	<u>\$ 1,552</u>	<u>\$ 1,221</u>	<u>\$ 1,578,344</u>	<u>\$ 985,894</u>	<u>\$ 4,117,300</u>

City of Bel Aire, Kansas

Section VIII, Item B.

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds For the Year Ended December 31, 2024

	Special Revenue Funds				Capital Project Funds		Total Nonmajor Governmental Funds
	Special Street and Highway	Local Drug Forfeiture	State Drug Forfeiture	Federal Forfeiture	Capital Improvement	Equipment Reserve	
Revenues:							
Taxes and shared revenues	\$ 359,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 359,301
Intergovernmental revenues	-	-	-	-	633,227	-	633,227
Miscellaneous	-	-	-	-	109,661	15,724	125,385
Total revenues	359,301	-	-	-	742,888	15,724	1,117,913
Expenditures:							
Streets and highways	372,194	-	-	-	-	-	372,194
Capital outlay	-	-	-	-	1,712,607	132,339	1,844,946
Total expenditures	372,194	-	-	-	1,712,607	132,339	2,217,140
Excess of revenues over (under) expenditures	(12,893)	-	-	-	(969,719)	(116,615)	(1,099,227)
Other financing sources (uses):							
Transfers in	1,195,000	-	-	-	415,000	400,000	2,010,000
Total other financing sources (uses)	1,195,000	-	-	-	415,000	400,000	2,010,000
Net change in fund balance	1,182,107	-	-	-	(554,719)	283,385	910,773
Fund balance, beginning of year	357,525	880	1,552	1,221	2,076,535	702,509	3,140,222
Fund balance, end of year	\$ 1,539,632	\$ 880	\$ 1,552	\$ 1,221	\$ 1,521,816	\$ 985,894	\$ 4,050,995

City of Bel Aire, Kansas

Section VIII, Item B.

Schedule of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund -Budget and Actual (Budget Basis) Bond and Interest Fund Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	Budgetary Basis	Over/ (Under)
Revenues:				
Special assessments	\$ 2,343,475	\$ 2,343,475	\$ 2,445,115	\$ 101,640
Interest	20,000	20,000	50,172	30,172
Bond proceeds	189,200	189,200	-	(189,200)
Transfer in	1,109,551	1,109,551	1,109,551	-
Total revenues	3,662,226	3,662,226	3,604,838	(57,388)
Expenditures:				
Principal payments	2,415,000	2,415,000	2,460,183	45,183
Interest expense	1,321,830	1,321,830	1,115,608	(206,222)
Total expenditures	3,736,830	3,736,830	3,575,791	(161,039)
Net change in fund balance	\$ (74,604)	\$ (74,604)	29,047	\$ 103,651
Fund balance, beginning of year			690,243	
Fund balance, end of year			<u>\$ 719,290</u>	

City of Bel Aire, Kansas

Section VIII, Item B.

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Governmental Fund - Actual (Budget Basis)
Capital Projects Fund
Year Ended December 31, 2024

	Actual Amounts Budgetary Basis
Revenues:	
Bond proceeds	\$ 8,975,000
Bond premiums	480,816
Bond discount	(61,658)
Interest	251,043
Refunding proceeds	9,908,699
Intergovernmental revenue	2,358,113
Total revenues	<u>21,912,013</u>
Expenditures:	
Cost of issuance	305,128
Rock Spring	5,147,578
Chapel Landing	47,202
Bristol Hollows	219
Skyview	33,844
Temporary note and bond principal	9,850,000
Temporary note and bond interest	585,972
Total expenditures	<u>15,969,943</u>
Net change in fund balance	5,942,070
Fund balance, beginning of year	<u>7,641,723</u>
Fund balance, end of year	<u><u>\$ 13,583,793</u></u>

City of Bel Aire, Kansas

Section VIII, Item B.

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Governmental Fund - Actual (Budget Basis)
Public Building Commission
Year Ended December 31, 2024

	Actual Amounts Budgetary Basis
Revenues:	
Industrial land sales	\$ 55,960
Transfer in	1,475,653
Total revenues	<u>1,531,613</u>
Expenditures:	
Bond principal	1,225,000
Bond interest	305,087
Total expenditures	<u>1,530,087</u>
Net change in fund balance	1,526
Fund balance, beginning of year	<u>7,863</u>
Fund balance, end of year	<u><u>\$ 9,389</u></u>

City of Bel Aire, Kansas

Section VIII, Item B.

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Governmental Fund - Actual (Budget Basis)
Special Street and Highway Fund
Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
	Original	Final		
Revenues:				
Taxes and Shared Revenue:				
State gas tax	\$ 224,580	\$ 224,580	\$ 249,929	\$ 25,349
County gas tax	98,920	98,920	109,372	10,452
Transfer in	1,195,000	1,195,000	1,195,000	-
Total revenues	1,518,500	1,518,500	1,554,301	35,801
Expenditures:				
Personnel services	107,645	107,645	107,097	(548)
Contractual services	129,914	129,914	173,888	43,974
Commodities	149,700	149,700	91,209	(58,491)
Capital outlay	1,100,000	1,100,000	-	(1,100,000)
Total expenditures	1,487,259	1,487,259	372,194	(1,115,065)
Net change in fund balance	\$ 31,241	\$ 31,241	1,182,107	\$ 1,150,866
Fund balance, beginning of year			357,525	
Fund balance, end of year			<u>\$ 1,539,632</u>	

City of Bel Aire, Kansas
Combining Balance Sheet
Nonmajor Enterprise Funds
December 31, 2024

Section VIII, Item B.

	Solid Waste	Stormwater	Total Nonmajor Enterprise
Assets:			
Cash, including investments	\$ 341,531	\$ 541,740	\$ 883,271
Accounts receivable	53,078	9,523	62,601
Total assets	394,609	551,263	945,872
Liabilities:			
Accounts payable	47,957	-	47,957
Total liabilities	47,957	-	47,957
Net position:			
Unrestricted	346,652	551,263	897,915
Total net position	\$ 346,652	\$ 551,263	\$ 897,915

City of Bel Aire, Kansas

Section VIII, Item B.

Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Enterprise Funds
Year Ended December 31, 2024

	Solid Waste	Stormwater	Total Nonmajor Enterprise
Operating revenues:			
Utility income	\$ 763,409	\$ 118,129	\$ 881,538
Total operating revenues	763,409	118,129	881,538
Operating expenses:			
Contractual services	558,614	68,329	626,943
Total operating expenses	558,614	68,329	626,943
Operating income (loss)	204,795	49,800	254,595
Non-operating revenues (expenses):			
Interest and other	-	15,975	15,975
Transfers out	(200,000)	-	(200,000)
Change in net position	4,795	65,775	70,570
Net position, beginning of year	341,857	485,488	827,345
Net position, end of year	\$ 346,652	\$ 551,263	\$ 897,915

City of Bel Aire, Kansas
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended December 31, 2024

Section VIII, Item B.

	Solid Waste	Stormwater	Total Nonmajor Enterprise
Cash flows from operating activities:			
Cash received from customers	\$ 756,167	\$ 108,606	\$ 864,773
Payments to suppliers for goods and services	(555,159)	(68,329)	(623,488)
Net cash flow from operating activities	201,008	40,277	241,285
Cash flows from non-capital financing activities:			
Transfers to other funds	(200,000)	-	(200,000)
Net cash flow from non-capital financing activities	(200,000)	-	(200,000)
Cash flows from investing activities:			
Interest on investments	-	15,975	15,975
Net cash flow from investing activities	-	15,975	15,975
Net increase in cash and cash equivalents	1,008	56,252	57,260
Cash and cash equivalents, beginning of the year	340,523	485,488	826,011
Cash and cash equivalents, end of the year	\$ 341,531	\$ 541,740	\$ 883,271
Reconciliation of operating income to net cash flow from operating activities:			
Operating income	\$ 204,795	\$ 49,800	\$ 254,595
Adjustments to reconcile operating income to net cash provided by operating activities:			
Change in accounts receivable	(7,242)	(9,523)	(16,765)
Change in accounts payable	3,455	-	3,455
Net cash flow from operating activities	\$ 201,008	\$ 40,277	\$ 241,285

City of Bel Aire, Kansas

Section VIII, Item B.

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Enterprise Funds - Budget and Actual (Budget Basis)
Water Fund
Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
	Original	Final		
Revenues:				
Utility income	\$ 3,732,777	\$ 3,732,777	\$ 3,745,593	\$ 12,816
Interest income	50,000	50,000	88,156	38,156
Miscellaneous	10,000	10,000	38,748	28,748
Total revenues	<u>3,792,777</u>	<u>3,792,777</u>	<u>3,872,497</u>	<u>79,720</u>
Expenditures:				
Personnel services	425,179	425,179	300,648	(124,531)
Contractual services	2,421,477	2,421,477	2,130,971	(290,506)
Commodities	627,300	627,300	801,328	174,028
Capital outlay	-	-	325,867	325,867
Debt service	51,715	51,715	51,715	-
Transfer out	831,141	831,141	306,141	(525,000)
Total expenditures	<u>4,356,812</u>	<u>4,356,812</u>	<u>3,916,670</u>	<u>(440,142)</u>
Net change in fund balance	<u>\$ (564,035)</u>	<u>\$ (564,035)</u>	(44,173)	<u>\$ 519,862</u>
Fund balance, beginning of year			2,394,632	
Fund balance, end of year			<u>\$ 2,350,459</u>	

City of Bel Aire, Kansas

Section VIII, Item B.

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Enterprise Funds - Budget and Actual (Budget Basis)
Sewer Fund
Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
	Original	Final		
Revenues:				
Utility income	\$ 3,049,688	\$ 3,049,688	\$ 3,368,629	\$ 318,941
Interest income	75,000	75,000	123,821	48,821
Total revenues	3,124,688	3,124,688	3,492,450	367,762
Expenditures:				
Personnel services	449,664	449,664	443,102	(6,562)
Contractual services	1,693,781	1,693,781	1,653,047	(40,734)
Commodities	441,700	441,700	127,510	(314,190)
Capital outlay	-	-	35,899	35,899
Debt service	31,689	31,689	25,530	(6,159)
Transfer out	2,093,989	2,093,989	323,989	(1,770,000)
Total expenditures	4,710,823	4,710,823	2,609,077	(2,101,746)
Net change in fund balance	<u>\$ (1,586,135)</u>	<u>\$ (1,586,135)</u>	883,373	<u>\$ 2,469,508</u>
Fund balance, beginning of year			3,125,816	
Fund balance, end of year			<u>\$ 4,009,189</u>	

City of Bel Aire, Kansas

Section VIII, Item B.

Schedule of Revenues, Expenditures and Changes in Fund Balance - Enterprise Funds - Budget and Actual (Budget Basis) Solid Waste Fund Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
	Original	Final		
Revenues:				
Utility income	\$ 660,000	\$ 660,000	\$ 756,167	\$ 96,167
Total revenues	660,000	660,000	756,167	96,167
Expenditures:				
Contractual services	635,000	635,000	558,614	(76,386)
Transfers out	200,000	200,000	200,000	-
Total expenditures	835,000	835,000	758,614	(76,386)
Net change in fund balance	\$ (175,000)	\$ (175,000)	(2,447)	\$ 172,553
Fund balance, beginning of year			296,021	
Fund balance, end of year			<u>\$ 293,574</u>	

City of Bel Aire, Kansas

Section VIII, Item B.

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Enterprise Funds - Budget and Actual (Budget Basis)
Stormwater Fund
Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
	Original	Final		
Revenues:				
Utility income	\$ 97,000	\$ 97,000	\$ 108,606	\$ 11,606
Interest income	-	-	15,975	15,975
Total revenues	97,000	97,000	124,581	27,581
Expenditures:				
Contractual services	5,000	5,000	68,329	63,329
Capital outlay	101,491	101,491	-	(101,491)
Total expenditures	106,491	106,491	68,329	(38,162)
Net change in fund balance	\$ (9,491)	\$ (9,491)	56,252	\$ 65,743
Fund balance, beginning of year			485,488	
Fund balance, end of year			<u>\$ 541,740</u>	

REPORT ON COMPLIANCE FOR THE U.S. DEPARTMENT OF TREASURY CORONAVIRUS STATE
AND LOCAL FISCAL RECOVERY FUNDS PROGRAM (CSLFRF) REQUIREMENTS FOR AN
ALTERNATIVE CSLFRF COMPLIANCE EXAMINATION ENGAGEMENT

Independent Accountant's Report

Honorable Mayor and City Council Members
City of Bel Aire, Kansas

We have examined the City of Bel Aire, Kansas' compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the 2024 OMB *Compliance Supplement* (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended December 31, 2024. Management of the City of Bel Aire, Kansas (City) is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement." Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the specified requirements referenced above during the year ended December 31, 2024.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud, and noncompliance with provisions of laws, regulations, contracts, or grant agreements that have a material

effect on the City's compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the City's compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards*.

Intended Purpose

The purpose of this examination report is solely to express an opinion on whether the City of Bel Aire, Kansas complied, in all material respects with the specified requirements referenced above during the year ended December 31, 2024. Accordingly, this report is not suitable for any other purpose.

Allen, Gibbs & Houlik, L.C.

CERTIFIED PUBLIC ACCOUNTANTS

Wichita, KS
August 8, 2025

Gilmore & Bell, P.C.
08/12/2025

EXCERPT OF MINUTES OF A MEETING
OF THE GOVERNING BODY OF
THE CITY OF BEL AIRE, KANSAS
HELD ON AUGUST 19, 2025

The governing body met in regular session at the usual meeting place in the City at 7:00 P.M., the following members being present and participating, to-wit:

Absent:

The Mayor declared that a quorum was present and called the meeting to order.

* * * * *
(Other Proceedings)

The Mayor opened a public hearing for the purpose of receiving written or oral objections and considering proposed assessments for the costs of certain internal improvements previously authorized by the governing body of the City. It was determined by the governing body that notice of the public hearing was duly published and mailed in accordance with K.S.A. 12-6a01 *et seq.* Thereafter, the Mayor adjourned the public hearing.

An Ordinance was presented entitled:

AN ORDINANCE LEVYING SPECIAL ASSESSMENTS ON CERTAIN PROPERTY TO PAY THE COSTS OF INTERNAL IMPROVEMENTS IN THE CITY OF BEL AIRE, KANSAS, AS PREVIOUSLY AUTHORIZED BY RESOLUTION NOS. R-21-50, R-21-52, R-21-53, R-22-27, R-22-28, R-22-29, R-22-30, R-22-31, R-22-09, R-22-51, R-22-11, R-22-33, R-22-34, R-22-13, R-22-14, R-22-15 and R-22-16 OF THE CITY; AND PROVIDING FOR THE COLLECTION OF SUCH SPECIAL ASSESSMENTS.

The Ordinance was considered and discussed, and on motion of Councilmember _____, seconded by Councilmember _____, the Ordinance was passed by the following vote:

Yea: _____.

Nay: _____.

The Mayor declared the Ordinance duly passed and the Ordinance was then numbered Ordinance No. [____], was signed and approved by the Mayor and attested by the City Clerk and the Ordinance or a summary thereof was directed to be published one time in the official newspaper of the City. The City Clerk was further directed to cause a Notice of Assessment to be mailed to each and all of the known property owners affected thereby on the same date that the Ordinance or a summary thereof is published.

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CERTIFICATE

I hereby certify that the foregoing Excerpt of Minutes is a true and correct excerpt of the proceedings of the governing body of the City of Bel Aire, Kansas, held on the date stated therein, and that the official minutes of such proceedings are on file in my office.

(SEAL)

City Clerk

Gilmore & Bell, P.C.
08/12/2025

(Published in the *Ark Valley News* on August 21, 2025)

ORDINANCE NO. [____]

AN ORDINANCE LEVYING SPECIAL ASSESSMENTS ON CERTAIN PROPERTY TO PAY THE COSTS OF INTERNAL IMPROVEMENTS IN THE CITY OF BEL AIRE, KANSAS, AS PREVIOUSLY AUTHORIZED BY RESOLUTION NOS. R-21-50, R-21-52, R-21-53, R-22-27, R-22-28, R-22-29, R-22-30, R-22-31, R-22-09, R-22-51, R-22-11, R-22-33, R-22-34, R-22-13, R-22-14, R-22-15 and R-22-16 OF THE CITY; AND PROVIDING FOR THE COLLECTION OF SUCH SPECIAL ASSESSMENTS.

WHEREAS, the governing body of the City of Bel Aire, Kansas (the “City”) has previously authorized certain internal improvements (the “Improvements”) to be constructed pursuant to K.S.A. 12-6a01 *et seq.* (the “Act”); and

WHEREAS, the governing body has conducted a public hearing in accordance with the Act and desires to levy assessments on certain property benefited by the construction of the Improvements.

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF BEL AIRE, KANSAS:

Section 1. Levy of Assessments. For the purpose of paying the costs of the following described Improvements:

**Project No. 1 – Chapel Landing Addition Phase 2
Paving Improvements --Authorized by Resolution No. R-21-50**

**Project No. 2 – Chapel Landing Addition Phase 2
Sanitary Sewer Improvements – Authorized by Resolution No. R-21-51**

**Project No. 3 – Chapel Landing Addition Phase 2
Storm Water Drain Improvements – Authorized by Resolution No. R-21-52**

**Project No. 4 – Chapel Landing Addition Phase 2
Water Distribution Improvements – Authorized by Resolution No. R-21-53**

**Project No. 5 – Skyview at Block 49 Phase 2
Paving and Sidewalk Improvements – Authorized by Resolutions No. R-22-27 and R-22-29**

**Project No. 6 – Skyview at Block 49 Phase 2
Sanitary Sewer Improvements – Authorized by Resolution No. R-22-28**

**Project No. 7 – Skyview at Block 49 Phase 2
Storm Water Drain Improvements – Authorized by Resolution No. R-22-30**

Project No. 8 – Skyview at Block 49 Phase 2
Water Distribution Improvements – Authorized by Resolution No. R-22-31

Project No. 9 – Bristol Hollows Addition Phase 2
Paving Improvements – Authorized by Resolution No. R-22-09

Project No. 10 – Bristol Hollows Addition Phase 2
Sanitary Sewer Improvements – Authorized by Resolution No. R-22-51

Project No. 11 – Bristol Hollows Addition Phase 2
Water Distribution Improvements – Authorized by Resolution No. R-22-11

Project No. 12 – Chapel Landing Addition and Homestead Senior Landing
Sanitary Sewer Main Improvements – Authorized by Resolution No. R-22-33

Project No. 13 – Chapel Landing Addition and Homestead Senior Landing
Sanitary Sewer Pump Station Improvements – Authorized by Resolution No. R-22-34

Project No. 14 – Cedar Pass Addition Phase 1
Paving Improvements – Authorized by Resolution No. R-22-13

Project No. 15 – Cedar Pass Addition Phase 1
Sanitary Sewer Improvements – Authorized by Resolution No. R-22-14

Project No. 16 – Cedar Pass Addition Phase 1
Drainage Improvements – Authorized by Resolution No. R-22-15

Project No. 17 – Cedar Pass Addition Phase 1
Water Distribution Improvements – Authorized by Resolution No. R-22-16

there are hereby levied and assessed the amounts (with such clerical or administrative amendments thereto as may be approved by the City Attorney) against the property described on *Exhibit A* attached hereto.

Section 2. Payment of Assessments. The amounts so levied and assessed in *Section 1* hereof shall be due and payable from and after the date of publication of this Ordinance. Such amounts may be paid in whole or in part within fifteen (15) days from the date of publication of this Ordinance or a summary thereof.

Section 3. Notification. The City Clerk shall notify the owners of the properties described in *Exhibit A* attached hereto (insofar as known to the City Clerk) of the amounts of their respective assessments. The notice shall also state that unless such assessments are paid within fifteen (15) days from the date of publication of this Ordinance or a summary thereof, bonds will be issued therefor, and the amount of such assessment will be collected in installments with interest.

Section 4. Certification. Any amount of special assessments not paid within the time prescribed in *Section 2* hereof shall be certified by the City Clerk to the Clerk of Sedgwick County, Kansas, in the same manner and at the same time as other taxes are certified and will be collected in twenty (20) annual installments, together with interest on such amounts at a rate not exceeding the maximum rate therefor as prescribed by the Act. Interest on the assessed amount remaining unpaid between the effective date of this Ordinance and the date the first installment is payable, but not less than the amount of interest due during the coming year on any outstanding bonds issued to finance the Improvements, shall be added

to the first installment. The interest for one year on all unpaid installments shall be added to each subsequent installment until paid.

Section 5. Effective Date. This Ordinance shall take effect and be in force from and after its passage, approval and publication of the Ordinance or a summary thereof once in the official City newspaper.

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PASSED by the governing body of the City on August 19, 2025 and signed and **APPROVED** by the Mayor.

(SEAL)

Mayor

ATTEST:

City Clerk

CERTIFICATE

I hereby certify that the foregoing is a true and correct copy of the original Ordinance; that the Ordinance was passed on August 19, 2025; that the record of the final vote on its passage is found on page ____ of journal ____; and that the Ordinance or a summary thereof was published in the *Ark Valley News* on August [____], 2025.

DATED: August 19, 2025.

City Clerk

EXHIBIT A-1

Legal Description (Chapel Landing Addition Phase 2)	Water Res. R-21-53	Sewer Res. R-21-51	Paving Res. R-21-50	Drainage Res. R-21-52
Block E Lot 1	\$8,002.01	\$11,185.01	\$20,032.04	\$10,155.31
Block E Lot 2A	4,001.01	5,592.51	10,016.02	5,077.66
Block E Lot 2B	4,001.01	5,592.51	10,016.02	5,077.66
Block E Lot 3A	4,001.01	5,592.51	10,016.02	5,077.66
Block E Lot 3B	4,001.01	5,592.51	10,016.02	5,077.66
Block E Lot 4	8,002.01	11,185.01	20,032.04	10,155.31
Block E Lot 5	8,002.01	11,185.01	20,032.04	10,155.31
Block E Lot 6A	4,001.01	5,592.51	10,016.02	5,077.66
Block E Lot 6B	4,001.01	5,592.51	10,016.02	5,077.66
Block E Lot 7A	4,001.01	5,592.51	10,016.02	5,077.66
Block E Lot 7B	4,001.01	5,592.51	10,016.02	5,077.66
Block E Lot 8	8,002.01	11,185.01	20,032.04	10,155.31
Block E Lot 9A	4,001.01	5,592.51	10,016.02	5,077.66
Block E Lot 9B	4,001.01	5,592.51	10,016.02	5,077.66
Block E Lot 10A	4,001.01	5,592.51	10,016.02	5,077.66
Block E Lot 10B	4,001.01	5,592.51	10,016.02	5,077.66
Block E Lot 11A	4,001.01	5,592.51	10,016.02	5,077.66
Block E Lot 11B	4,001.01	5,592.51	10,016.02	5,077.66
Block E Lot 12A	4,001.01	5,592.51	10,016.02	5,077.66
Block E Lot 12B	4,001.01	5,592.51	10,016.02	5,077.66
Block E Lot 13A	4,001.01	5,592.51	10,016.02	5,077.66
Block E Lot 13B	4,001.01	5,592.51	10,016.02	5,077.66
Block E Lot 14	8,002.01	11,185.01	20,032.04	10,155.31
Block E Lot 15	8,002.01	11,185.01	20,032.04	10,155.31
Block E Lot 16	8,002.01	11,185.01	20,032.04	10,155.31
Block F Lot 1	8,002.01	11,185.01	20,032.04	10,155.31
Block F Lot 2	8,002.01	11,185.01	20,032.04	10,155.31
Block F Lot 3	8,002.01	11,185.01	20,032.04	10,155.31
Block F Lot 4	8,002.01	11,185.01	20,032.04	10,155.31
Block F Lot 5A	4,001.01	5,592.51	10,016.02	5,077.66
Block F Lot 5B	4,001.01	5,592.51	10,016.02	5,077.66
Block F Lot 6A	4,001.01	5,592.51	10,016.02	5,077.66
Block F Lot 6B	4,001.01	5,592.51	10,016.02	5,077.66
Block F Lot 7	8,002.01	11,185.01	20,032.04	10,155.31
Block F Lot 8A	4,001.01	5,592.51	10,016.02	5,077.66
Block F Lot 8B	4,001.01	5,592.51	10,016.02	5,077.66
Block F Lot 9A	4,001.01	5,592.51	10,016.02	5,077.66
Block F Lot 9B	4,001.01	5,592.51	10,016.02	5,077.66
Block F Lot 10A	4,001.01	5,592.51	10,016.02	5,077.66
Block F Lot 10B	4,001.01	5,592.51	10,016.02	5,077.66

Block F Lot 11	8,002.01	11,185.01	20,032.04	10,155.31
Block F Lot 12	8,002.01	11,185.01	20,032.04	10,155.31
Block F Lot 13	8,002.01	11,185.01	20,032.04	10,155.31
Block F Lot 14	8,002.01	11,185.01	20,032.04	10,155.31
Block F Lot 15	8,002.01	11,185.01	20,032.04	10,155.31
Block F Lot 16	8,002.01	11,185.01	20,032.04	10,155.31
Block F Lot 17	8,002.01	11,185.01	20,032.04	10,155.31
Block F Lot 18	8,002.01	11,185.01	20,032.04	10,155.31
Block F Lot 19	8,002.01	11,185.01	20,032.04	10,155.31
Block F Lot 20	8,002.01	11,185.01	20,032.04	10,155.31
Block F Lot 21A	4,001.01	5,592.51	10,016.02	5,077.66
Block F Lot 21B	4,001.01	5,592.51	10,016.02	5,077.66
Block F Lot 22	8,002.01	11,185.01	20,032.04	10,155.31
Block F Lot 23	8,002.01	11,185.01	20,032.04	10,155.31
Block F Lot 24A	4,001.01	5,592.51	10,016.02	5,077.66
Block F Lot 24B	4,001.01	5,592.51	10,016.02	5,077.66

Legal Description (Skyview at Block 49 Phase 2)	Water Res. R-22-31	Sewer Res. R-22-28	Paving/Sidewalk Res. R-22-27/R-22-29	Drainage Res. R-22-30
Block B Lot 1	0	0	0	\$2,051.36
Block B Lot 2	0	0	0	2,051.36
Block B Lot 3	0	0	0	2,051.36
Block B Lot 4	0	0	0	2,051.36
Block B Lot 5	0	0	0	2,051.36
Block B Lot 6	0	0	0	2,051.36
Block B Lot 7	0	0	0	2,051.36
Block B Lot 8	0	0	0	2,051.36
Block B Lot 9	0	0	0	2,051.36
Block B Lot 10	0	0	0	2,051.36
Block B Lot 11	0	0	0	2,051.36
Block B Lot 12	0	0	0	2,051.36
Block B Lot 13	0	0	0	2,051.36
Block B Lot 14	0	0	0	2,051.36
Block B Lot 15	0	0	0	2,051.36
Block B Lot 16	0	0	0	2,051.36
Block B Lot 17	0	0	0	2,051.36
Block B Lot 18	0	0	0	2,051.36
Block B Lot 19	0	0	0	2,051.36
Block B Lot 20	0	0	0	2,051.36
Block B Lot 21	0	0	0	2,051.36
Block B Lot 22	0	0	0	2,051.36
Block B Lot 23	0	0	0	2,051.36
Block B Lot 24	0	0	0	2,051.36
Block B Lot 25	0	0	0	2,051.36
Block B Lot 26	0	0	0	2,051.36
Block B Lot 27	0	0	0	2,051.36
Block C Lot 1	0	0	0	2,051.36
Block C Lot 2	0	0	0	2,051.36
Block C Lot 3	0	0	0	2,051.36
Block C Lot 4	0	0	0	2,051.36
Block C Lot 5	0	0	0	2,051.36
Block C Lot 6	0	0	0	2,051.36
Block C Lot 7	0	0	0	2,051.36
Block C Lot 8	0	0	0	2,051.36
Block C Lot 9	0	0	0	2,051.36
Block C Lot 10	\$3,878.05	0	\$15,202.84	2,051.36
Block C Lot 11	0	0	0	2,051.36
Block C Lot 12	0	0	0	2,051.36
Block C Lot 13	0	0	0	2,051.36
Block C Lot 14	0	0	0	2,051.36

Block C Lot 15	0	0	0	2,051.36
Block C Lot 16	0	0	0	2,051.36
Block C Lot 17	0	0	0	2,051.36
Block C Lot 18	0	0	0	2,051.36
Block C Lot 19	0	0	0	6,681.56
Block C Lot 20	0	\$7,539.51	0	6,681.56
Block C Lot 21	0	7,539.51	0	6,681.56
Block C Lot 22	0	7,539.51	0	6,681.56
Block C Lot 23	0	7,539.51	0	6,681.56
Block C Lot 24	0	7,539.51	0	6,681.56
Block C Lot 25	0	7,539.51	0	6,681.56
Block C Lot 26	0	7,539.51	0	6,681.56
Block C Lot 27	3,878.05	7,539.51	15,202.84	6,681.56
Block C Lot 28	3,878.05	7,539.51	15,202.84	6,681.56
Block C Lot 29	3,878.05	7,539.51	15,202.84	6,681.56
Block C Lot 30	3,878.05	7,539.51	15,202.84	6,681.56
Block C Lot 31	3,878.05	7,539.51	15,202.84	6,681.56
Block C Lot 32	3,878.05	7,539.51	15,202.84	6,681.56
Block C Lot 33	3,878.05	7,539.51	15,202.84	6,681.56
Block C Lot 34	3,878.05	7,539.51	15,202.84	6,681.56
Block C Lot 35	3,878.05	7,539.51	15,202.84	6,681.56
Block C Lot 36	3,878.05	0	15,202.84	6,681.56
Block D Lot 1	0	0	0	2,051.36
Block D Lot 2	0	0	0	2,051.36
Block D Lot 3	0	0	0	2,051.36
Block D Lot 4	0	0	0	2,051.36
Block D Lot 5	0	0	0	2,051.36
Block D Lot 6	3,878.05	7,539.51	15,202.84	6,681.56
Block D Lot 7	3,878.05	7,539.51	15,202.84	6,681.56
Block D Lot 8	3,878.05	7,539.51	15,202.84	6,681.56
Block D Lot 9	3,878.05	7,539.51	15,202.84	6,681.56
Block D Lot 10	3,878.05	7,539.51	15,202.84	6,681.56
Block D Lot 11	3,878.05	7,539.51	15,202.84	6,681.56
Block D Lot 12	3,878.05	7,539.51	15,202.84	6,681.56
Block D Lot 13	3,878.05	7,539.51	15,202.84	6,681.56
Block D Lot 14	0	0	0	0
Block D Lot 15	0	0	0	0
Block D Lot 16	0	0	0	0
Block D Lot 17	3,878.05	\$7,539.51	15,202.84	6,681.56
Block D Lot 18	3,878.05	7,539.51	15,202.84	6,681.56
Block D Lot 19	3,878.05	7,539.51	15,202.84	6,681.56
Block D Lot 20	3,878.05	7,539.51	15,202.84	6,681.56
Block D Lot 21	3,878.05	7,539.51	15,202.84	6,681.56

Block D Lot 22	3,878.05	7,539.51	15,202.84	6,681.56
Block D Lot 23	3,878.05	7,539.51	15,202.84	6,681.56
Block D Lot 24	3,878.05	7,539.51	15,202.84	6,681.56
Block D Lot 25	3,878.05	0	15,202.84	6,681.56
Block A Lot 1	0	0	0	2,051.36
Block A Lot 2	0	0	0	2,051.36

Legal Description (Bristol Hollows Addition Phase 2)	Water Res. R-22-11	Sewer Res. R-22-51	Paving Res. R-22-09
Block A Lot 1	\$5,412.55	0	\$19,656.14
Block A Lot 2	5,412.55	0	19,656.14
Block A Lot 3	5,412.55	0	19,656.14
Block A Lot 4	5,412.55	0	19,656.14
Block A Lot 5	5,412.55	0	19,656.14
Block A Lot 6	5,412.55	0	19,656.14
Block A Lot 7	5,412.55	0	19,656.14
Block A Lot 8	5,412.55	0	19,656.14
Block A Lot 9	5,412.55	0	19,656.14
Block A Lot 10	5,412.55	0	19,656.14
Block A Lot 11	5,412.55	0	19,656.14
Block A Lot 12	5,412.55	0	19,656.14
Block A Lot 13	5,412.55	0	19,656.14
Block A Lot 14	5,412.55	0	19,656.14
Block A Lot 15A	2,706.27	0	9,828.07
Block A Lot 15B	2,706.27	0	9,828.07
Block A Lot 16A	2,706.27	0	9,828.07
Block A Lot 16B	2,706.27	0	9,828.07
Block A Lot 17A	2,706.27	0	9,828.07
Block A Lot 17B	2,706.27	0	9,828.07
Block A Lot 18A	2,706.27	0	9,828.07
Block A Lot 18B	2,706.27	0	9,828.07
Block A Lot 19A	2,706.27	0	9,828.07
Block A Lot 19B	2,706.27	0	9,828.07
Block B Lot 1	5,412.55	\$13,991.17	19,656.14
Block B Lot 2A	2,706.27	6,995.59	9,828.07
Block B Lot 2B	2,706.27	6,995.59	9,828.07
Block B Lot 3A	2,706.27	6,995.59	9,828.07
Block B Lot 3B	2,706.27	6,995.59	9,828.07
Block B Lot 4A	2,706.27	6,995.59	9,828.07
Block B Lot 4B	2,706.27	6,995.59	9,828.07
Block B Lot 5A	2,706.27	6,995.59	9,828.07
Block B Lot 5B	2,706.27	6,995.59	9,828.07
Block B Lot 6A	2,706.27	6,995.59	9,828.07
Block B Lot 6B	2,706.27	6,995.59	9,828.07
Block B Lot 7A	2,706.27	6,995.59	9,828.07
Block B Lot 7B	2,706.27	6,995.59	9,828.07
Block B Lot 8A	2,706.27	6,995.59	9,828.07
Block B Lot 8B	2,706.27	6,995.59	9,828.07
Block B Lot 9A	2,706.27	6,995.59	9,828.07
Block B Lot 9B	2,706.27	6,995.59	9,828.07

Block B Lot 10A	2,706.27	6,995.59	9,828.07
Block B Lot 10B	2,706.27	6,995.59	9,828.07
Block B Lot 11A	2,706.27	6,995.59	9,828.07
Block B Lot 11B	2,706.27	6,995.59	9,828.07
Block B Lot 12A	2,706.27	6,995.59	9,828.07
Block B Lot 12B	2,706.27	6,995.59	9,828.07
Block B Lot 13A	2,706.27	6,995.59	9,828.07
Block B Lot 13B	2,706.27	6,995.59	9,828.07
Block B Lot 14A	2,706.27	6,995.59	9,828.07
Block B Lot 14B	2,706.27	6,995.59	9,828.07
Block B Lot 15A	2,706.27	6,995.59	9,828.07
Block B Lot 15B	2,706.27	6,995.59	9,828.07
Block B Lot 16A	2,706.27	6,995.59	9,828.07
Block B Lot 16B	2,706.27	6,995.59	9,828.07
Block B Lot 17A	2,706.27	6,995.59	9,828.07
Block B Lot 17B	2,706.27	6,995.59	9,828.07
Block B Lot 18A	2,706.27	6,995.59	9,828.07
Block B Lot 18B	2,706.27	6,995.59	9,828.07
Block B Lot 19A	2,706.27	6,995.59	9,828.07
Block B Lot 19B	2,706.27	6,995.59	9,828.07
Block B Lot 20A	2,706.27	6,995.59	9,828.07
Block B Lot 20B	2,706.27	6,995.59	9,828.07
Block B Lot 21A	2,706.27	6,995.59	9,828.07
Block B Lot 21B	2,706.27	6,995.59	9,828.07

Legal Description (Chapel Landing Addition and Homestead Senior Landing)	Sewer Main Res. R-22-33	Sewer Pump Station Res. R-22-34
Block E Lot 1	\$1,473.71	\$9,103.79
Block E Lot 2A	736.85	4,551.89
Block E Lot 2B	736.85	4,551.89
Block E Lot 3	1,473.71	9,103.79
Block E Lot 4	1,473.71	9,103.79
Block E Lot 5	1,473.71	9,103.79
Block E Lot 6A	736.85	4,551.89
Block E Lot 6B	736.85	4,551.89
Block E Lot 7A	736.85	4,551.89
Block E Lot 7B	736.85	4,551.89
Block E Lot 8	1,473.71	9,103.79
Block E Lot 9A	736.85	4,551.89
Block E Lot 9B	736.85	4,551.89
Block E Lot 10A	736.85	4,551.89
Block E Lot 10B	736.85	4,551.89
Block E Lot 11	1,473.71	9,103.79
Block E Lot 12A	736.85	4,551.89
Block E Lot 12B	736.85	4,551.89
Block E Lot 13A	736.85	4,551.89
Block E Lot 13B	736.85	4,551.89
Block E Lot 14	1,473.71	9,103.79
Block E Lot 15	1,473.71	9,103.79
Block E Lot 16	1,473.71	9,103.79
Block F Lot 1	1,473.71	9,103.79
Block F Lot 2	1,473.71	9,103.79
Block F Lot 3	1,473.71	9,103.79
Block F Lot 4	1,473.71	9,103.79
Block F Lot 5A	736.85	4,551.89
Block F Lot 5B	736.85	4,551.89
Block F Lot 6A	736.85	4,551.89
Block F Lot 6B	736.85	4,551.89
Block F Lot 7	1,473.71	9,103.79
Block F Lot 8A	736.85	4,551.89
Block F Lot 8B	736.85	4,551.89
Block F Lot 9A	736.85	4,551.89
Block F Lot 9B	736.85	4,551.89
Block F Lot 10A	736.85	4,551.89
Block F Lot 10B	736.85	4,551.89
Block F Lot 11	1,473.71	9,103.79

Block F Lot 12	1,473.71	9,103.79
Block F Lot 13	1,473.71	9,103.79
Block F Lot 14	1,473.71	9,103.79
Block F Lot 15	1,473.71	9,103.79
Block F Lot 16	1,473.71	9,103.79
Block F Lot 17	1,473.71	9,103.79
Block F Lot 18	1,473.71	9,103.79
Block F Lot 19	1,473.71	9,103.79
Block F Lot 20	1,473.71	9,103.79
Block F Lot 21A	736.85	4,551.89
Block F Lot 21B	736.85	4,551.89
Block F Lot 22	1,473.71	9,103.79
Block F Lot 23	1,473.71	9,103.79
Block F Lot 24A	736.85	4,551.89
Block F Lot 24B	736.85	4,551.89
Block A Lot 1A	5,652.00	34,915.06
Block A Lot 1B	28,937.83	178,762.44
Block A Lot 1C	27,306.95	168,687.73
Block A Lot 1D	26,525.75	163,861.88

Legal Description (Cedar Pass Addition Phase 1)	Water Res. R-22-16	Sewer Res. R-22-14	Paving Res. R-22-13	Drainage Res R-22-15
Block A Lot 1	0	0	0	\$6,172.37
Block A Lot 2	0	0	0	6,172.37
Block A Lot 3	0	0	0	6,172.37
Block A Lot 4	0	0	0	6,172.37
Block A Lot 5	0	0	0	6,172.37
Block A Lot 6	0	0	0	6,172.37
Block A Lot 7	0	0	0	6,172.37
Block A Lot 8	0	0	0	6,172.37
Block A Lot 9	0	0	0	6,172.37
Block A Lot 10	0	0	0	6,172.37
Block A Lot 11	0	0	0	6,172.37
Block A Lot 12	0	0	0	6,172.37
Block A Lot 13	0	0	0	6,172.37
Block A Lot 14	0	0	0	6,172.37
Block A Lot 15	0	0	0	6,172.37
Block A Lot 16	0	0	0	6,172.37
Block A Lot 17	0	0	0	6,172.37
Block A Lot 18	0	0	0	6,172.37
Block A Lot 19	0	0	0	6,172.37
Block A Lot 20	0	0	0	6,172.37
Block A Lot 21	0	0	0	6,172.37
Block A Lot 22	0	0	0	6,172.37
Block A Lot 23	0	0	0	6,172.37
Block A Lot 24	0	0	0	6,172.37
Block A Lot 25	0	0	0	6,172.37
Block A Lot 26	0	0	0	6,172.37
Block A Lot 27	0	0	0	6,172.37
Block A Lot 28	0	0	0	6,172.37
Block A Lot 29	0	0	0	6,172.37
Block A Lot 30	0	0	0	6,172.37
Block A Lot 31	0	0	0	6,172.37
Block A Lot 32	0	0	0	6,172.37
Block A Lot 33	0	0	0	6,172.37
Block A Lot 34	0	0	0	6,172.37
Block A Lot 35	0	0	0	6,172.37
Block A Lot 36	0	0	0	6,172.37
Block A Lot 37	0	0	0	6,172.37
Block A Lot 38	0	0	0	6,172.37
Block A Lot 39	0	0	0	6,172.37
Block A Lot 40	0	0	0	6,172.37
Block A Lot 41	0	0	0	6,172.37

Block A Lot 42	0	0	0	6,172.37
Block A Lot 43	0	0	0	6,172.37
Block A Lot 44	0	0	0	6,172.37
Block A Lot 45	0	0	0	6,172.37
Block A Lot 46	0	0	0	6,172.37
Block A Lot 47	0	0	0	6,172.37
Block A Lot 48	0	0	0	6,172.37
Block A Lot 49	0	0	0	6,172.37
Block A Lot 50	0	0	0	6,172.37
Block A Lot 51	0	0	0	6,172.37
Block A Lot 52	0	0	0	6,172.37
Block A Lot 53	0	0	0	6,172.37
Block A Lot 54	0	0	0	6,172.37
Block A Lot 55	0	0	0	6,172.37
Block A Lot 56	0	0	0	6,172.37
Block A Lot 57	0	0	0	6,172.37
Block A Lot 58	0	0	0	6,172.37
Block A Lot 59	0	0	0	6,172.37
Block A Lot 60	0	0	0	6,172.37
Block A Lot 61	0	0	0	6,172.37
Block A Lot 62	0	0	0	6,172.37
Block A Lot 63	0	0	0	6,172.37
Block A Lot 64	0	0	0	6,172.37
Block A Lot 65	0	0	0	6,172.37
Block A Lot 66	0	0	0	6,172.37
Block A Lot 67	0	0	0	6,172.37
Block A Lot 68	0	0	0	6,172.37
Block A Lot 69	0	0	0	6,172.37
Block A Lot 70	0	0	0	6,172.37
Block A Lot 71	0	0	0	6,172.37
Block A Lot 72	0	0	0	6,172.37
Block A Lot 73	0	0	0	6,172.37
Block A Lot 74	0	0	0	6,172.37
Block A Lot 75	0	0	0	6,172.37
Block A Lot 76	0	0	0	6,172.37
Block A Lot 77	0	0	0	6,172.37
Block A Lot 78	0	0	0	6,172.37
Block A Lot 79	0	0	0	6,172.37
Block A Lot 80	0	0	0	6,172.37
Block A Lot 81	0	0	0	6,172.37
Block A Lot 82	0	0	0	6,172.37
Block B Lot 1	0	0	0	6,172.37
Block B Lot 2	0	0	0	6,172.37

Block B Lot 3	0	0	0	6,172.37
Block B Lot 4	0	0	0	6,172.37
Block B Lot 5	0	0	0	6,172.37
Block B Lot 6	0	0	0	6,172.37
Block B Lot 7	0	0	0	6,172.37
Block B Lot 8	0	\$6,058.08	0	6,172.37
Block B Lot 9	0	6,058.08	0	6,172.37
Block B Lot 10	0	6,058.08	0	6,172.37
Block B Lot 11	0	6,058.08	0	6,172.37
Block B Lot 12	0	6,058.08	0	6,172.37
Block B Lot 13	0	6,058.08	0	6,172.37
Block B Lot 14	0	0	0	6,172.37
Block B Lot 15	0	0	0	6,172.37
Block B Lot 16	0	0	0	6,172.37
Block B Lot 17	0	0	0	6,172.37
Block B Lot 18	0	0	0	6,172.37
Block B Lot 19	0	0	0	6,172.37
Block B Lot 20	0	0	0	6,172.37
Block B Lot 21	0	0	0	6,172.37
Block B Lot 22	0	0	0	6,172.37
Block B Lot 23	0	0	0	6,172.37
Block B Lot 24	0	0	0	6,172.37
Block B Lot 25	0	0	0	6,172.37
Block B Lot 26	0	6,058.08	0	6,172.37
Block B Lot 27	0	6,058.08	0	6,172.37
Block B Lot 28	0	6,058.08	0	6,172.37
Block B Lot 29	0	6,058.08	0	6,172.37
Block B Lot 30	0	6,058.08	0	6,172.37
Block B Lot 31	0	6,058.08	0	6,172.37
Block B Lot 32	0	6,058.08	0	6,172.37
Block B Lot 33	0	6,058.08	0	6,172.37
Block B Lot 34	\$6,381.08	6,058.08	\$16,633.23	6,172.37
Block B Lot 35	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 36	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 37	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 38	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 39	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 40	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 41	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 42	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 43	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 44	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 45	6,381.08	6,058.08	16,633.23	6,172.37

Block B Lot 46	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 47	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 48	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 49	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 50	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 51	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 52	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 53	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 54	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 55	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 56	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 57	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 58	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 59	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 60	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 61	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 62	6,381.08	6,058.08	16,633.23	6,172.37
Block B Lot 63	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 1	0	0	0	6,172.37
Block C Lot 2	0	0	0	6,172.37
Block C Lot 3	0	0	0	6,172.37
Block C Lot 4	0	0	0	6,172.37
Block C Lot 5	0	6,058.08	0	6,172.37
Block C Lot 6	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 7	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 8	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 9	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 10	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 11	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 12	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 13	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 14	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 15	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 16	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 17	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 18	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 19	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 20	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 21	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 22	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 23	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 24	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 25	6,381.08	6,058.08	16,633.23	6,172.37

Block C Lot 26	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 27	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 28	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 29	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 30	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 31	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 32	6,381.08	6,058.08	16,633.23	6,172.37
Block C Lot 33	21,080.56	18,174.23	0	37,034.23
Block C Lot 34	28,168.96	24,232.31	0	49,378.98
Block C Lot 35	49,581.37	42,406.55	0	86,413.21

NOTICE OF ASSESSMENT

August 19, 2025
City of Bel Aire, Kansas

{NAME}
{ADDRESS}
{CITY} {STATE}, {ZIP}:

You are hereby notified, as owner of record of the property described as:

{PIN Number}, {SUBDIVISION NAME AND ADDITION}, {BLOCK AND LOT}

that pursuant to Ordinance No. _____ (the "Ordinance") of the City of Bel Aire, Kansas (the "City") there has been assessed against said property, the costs of certain internal improvements heretofore authorized by the governing body of the City (the "Improvements"). The description of the Improvements, the resolution number authorizing the same and the amount of assessment are set forth as:

{RESOLUTION}: {IMPROVEMENT NAME} {COST TO BE ASSESSED}
(REPEAT FOR EACH PROJECT BEING ASSESSED FOR THIS PROPERTY).

You may pay this assessment in whole or in part to the City Treasurer of the City by September 3, 2025, and if the amount is not paid within said time period, bonds will be issued therefor, and the balance of such assessment will be collected in twenty (20) annual installments, together with interest on such amounts remaining unpaid at a rate not exceeding the maximum rate therefor as prescribed by K.S.A. 12-6a01 *et seq.*, including K.S.A. 12-6a19. Interest accruing between the date set forth above and the date the first installment is payable, but not less than the amount of interest due during the coming year on any outstanding bonds issued to finance the Improvements, shall be added to the first installment. The interest for one year on all unpaid installments shall be added to each subsequent installment until paid.

Melissa Krehbiel, City Clerk

CERTIFICATE OF MAILING

STATE OF KANSAS)
) ss:
COUNTY OF SEDGWICK)

The undersigned, City Clerk of the City of Bel Aire, Kansas, does hereby certify that on August 21, 2025, the date on which Ordinance No. [_____] (the “Ordinance”) of the City was published, I caused to be mailed to the owners of the properties liable for the assessments set out in the Ordinance, at their last known post office addresses, a Notice of Assessment showing the respective assessments levied against their properties and stating the manner in which the assessments will be collected.

A sample copy of the form of such Notice of Assessment is attached hereto.

WITNESS my hand and seal as of August____, 2025.

(Seal)

Melissa Krehbiel, City Clerk

[attach sample copy of form]

CERTIFICATE OF CITY TREASURER

STATE OF KANSAS)
) ss:
COUNTY OF SEDGWICK)

The undersigned, City Treasurer of the City of Bel Aire, Kansas (the “City”), does hereby certify that within the time allowed by Ordinance No. [] of the City for the payment of special assessments in cash, property owners specially assessed for the costs of certain internal improvements previously authorized by the governing body of the City, paid in cash the amounts set forth below:

Resolution No.	Amount
R-21-50	
R-21-52	
R-21-53	
R-22-27 and R-22-29	
R-22-28	
R-22-30	
R-22-31	
R-22-09	
R-22-51	
R-22-11	
R-22-33	
R-22-34	
R-22-13	
R-22-14	
R-22-15	
R-22-16	
TOTAL	\$

WITNESS my hand on _____, 2025.

City Treasurer

(Published in the *Ark Valley News* on August [__], 2025)

SUMMARY OF ORDINANCE NO. [__]

On August 19, 2025, the governing body of the City of Bel Aire, Kansas, passed an ordinance entitled:

AN ORDINANCE LEVYING SPECIAL ASSESSMENTS ON CERTAIN PROPERTY TO PAY THE COSTS OF INTERNAL IMPROVEMENTS IN THE CITY OF BEL AIRE, KANSAS, AS PREVIOUSLY AUTHORIZED BY RESOLUTION NOS. R-21-50, R-21-52, R-21-53, R-22-27, R-22-28, R-22-29, R-22-30, R-22-31, R-22-09, R-22-51, R-22-11, R-22-33, R-22-34, R-22-13, R-22-14, R-22-15 and R-22-16 OF THE CITY; AND PROVIDING FOR THE COLLECTION OF SUCH SPECIAL ASSESSMENTS.

The Ordinance levies special assessments and benefit fees on certain property located in Chapel Landing Addition Phase 2, Skyview at Block 49 Phase 2, Bristol Hollows Addition Phase 2, Chapel Landing Addition and Homestead Senior Landing, and Cedar Pass Addition Phase 1, which benefit from certain internal improvements constructed pursuant to K.S.A. 12-6a01 *et seq.*, and provides an opportunity for prepayment, in whole or in part, of said special assessments or benefit fees. A schedule of the amounts of said special assessments and benefit fees and the property benefitted are attached to the Ordinance. Any amount of special assessments and benefit fees not paid within the time prescribed in the Ordinance shall be certified by the City Clerk to the Clerk of Sedgwick County, Kansas, in the same manner and at the same time as other taxes are certified and will be collected in annual installments, together with interest on such amounts at a rate not exceeding the maximum rate therefor as prescribed by law. A complete text of the Ordinance may be obtained or viewed free of charge at the office of the City Clerk, 7651 E. Central Park Avenue, Bel Aire, Kansas 67226. A reproduction of the Ordinance is available for not less than 7 days following the publication date of this Summary at <http://www.belaireks.org>.

This Summary is hereby certified to be legally accurate and sufficient pursuant to the laws of the State of Kansas.

DATED: August 19, 2025.

City Attorney

(Published at www.belaireks.gov on August, _____, 2025.)

RESOLUTION NO. _____

**A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF BEL AIRE, KANSAS,
SETTING THE DATE, TIME, AND PLACE FOR A PUBLIC HEARING REGARDING
THE CITY’S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE
NEUTRAL RATE.**

WHEREAS, the revenue neutral rate for the City of Bel Aire, Kansas (hereinafter “City”) has been calculated at 36.760 mills by the Sedgwick County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City will require the levy of a property tax rate exceeding the revenue neutral rate; and

WHEREAS, it is necessary to hold a public hearing with respect to consideration of exceeding the revenue neutral rate pursuant to Kansas law.

BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF BEL AIRE, KANSAS, AS FOLLOWS:

Section 1. Intent to Exceed Revenue Neutral Rate. The Governing Body of the City hereby expresses its intent to exceed the revenue neutral rate with a maximum mill levy of 41.000 mills.

Section 2. Authorization of Public Hearing. It is hereby authorized, ordered and directed that a public hearing to consider the City’s intention to exceed the revenue neutral rate shall be held on September 2, 2025, at 7:00pm, at Bel Aire City Hall, 7651 East Central Park Avenue, Bel Aire, Kansas, 67226.

Section 3. Authorization of Publication and Notice of Public Hearing. The City Clerk is hereby authorized, ordered and directed to cause the publication of a Notice of Public Hearing, in the form and manner required by law, in the City’s official newspaper.

Section 4. City Clerk Authorization. The City Clerk is hereby authorized to take action as may be reasonably necessary in connection with and in support of the City’s intention to exceed the revenue neutral rate, including but not limited to, providing notice to the Sedgwick County Clerk, and executing such related documents.

[Remainder of this page intentionally left blank]

ADOPTED by the Governing Body of the City of Bel Aire, Kansas on _____ day of August, 2025.

SIGNED by the Mayor on the _____ day of August, 2025.

CITY OF BEL AIRE, KANSAS

Jim Benage, Mayor

ATTEST:

Melissa Krehbiel, City Clerk

APPROVED AS TO FORM ONLY:

Maria A. Schrock, City Attorney

CERTIFICATE

To the Clerk of SEDGWICK COUNTY, State of Kansas

We, the undersigned, officers of

CITY OF BEL AIRE

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and
 (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

			2026 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
Allocation of MVT, RVT, and 16/20M Vehicle Tax		Page No. 2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	12-101a	6	12,957,985	5,329,752	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	1,694,373		
Water Utility		7	4,918,078		
Sewer Utility		8	4,896,463		
Bond & Interest		8	4,777,912		
Storm water Utility		9	330,000		
Solid Waste Utility		9	985,000		
Land Bank		10	5,000		
		10			
Non-Budgeted Funds-A		11			
Totals		xxxxxx	30,564,811	5,329,752	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	36.760
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

2026

Motor Vehicle Factor	<u>0.09408</u>			
Recreational Vehicle Factor	<u>0.00071</u>			
16/20M Vehicle Factor	<u>0.00012</u>			
Commercial Vehicle Factor	<u>0.00263</u>			
Watercraft Factor	<u>0.00038</u>			

CITY OF BEL AIRE

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Trustee Fund (PBC)			55,000	12-1, 118
General	Trustee Fund (PBC)			263,600	12-1, 118
General	Trustee Fund (PBC)			1,153,510	12-1, 118
General	Trustee Fund (PBC)	1,475,653	1,484,060		12-1, 118
General	Capital Improvement	415,000	415,000	415,000	12-1, 118
General	Equipment Reserve	100,000	100,000	100,000	12-1, 117
General	Special Highway	995,000	850,000	850,000	68-590
General	Bond & Interest	779,421	742,586	722,250	12-1, 118
Water	Bond & Interest	156,141	160,000	148,200	12-825d
Water	Equipment Reserve	150,000	150,000	150,000	12-825d
Sewer	Bond & Interest	173,989	180,000	168,315	12-825d
Sewer	Equipment Reserve	150,000	150,000	150,000	12-825d
Solid Waste	Special Highway	200,000	100,000	100,000	68-590
	Totals	4,595,204	4,331,646	4,275,875	
	Adjustments*				
	Adjusted Totals	4,595,204	4,331,646	4,275,875	

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

CITY OF BEL AIRE

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
SERIES 2014A	7/15/2014	10/1/2034	2.0-3.8	1,100,000	615,000	4/1 - 10/1	10/1	21,763	55,000	19,975	55,000
SERIES 2015A	4/29/2015	11/1/2027	2.0-2.5	5,390,000	950,000	5/1 - 11/1	11/1	22,188	310,000	15,213	315,000
SERIES 2015B	4/30/2015	11/1/2027	1.5-3.3	575,000	120,000	5/1 - 11/1	11/1	3,900	40,000	2,600	40,000
SERIES 2015D	10/1/2015	11/1/2036	2.0-3.0	3,960,000	2,580,000	5/1 - 11/1	11/1	83,138	190,000	78,625	195,000
SERIES 2015E	10/1/2015	11/1/2036	1.5-4.0	220,000	145,000	5/1 - 11/1	11/1	6,925	10,000	6,525	10,000
SERIES 2016A	11/22/2016	11/1/2037	2.0-4.0	2,820,000	1,770,000	5/1 - 11/1	11/1	53,950	160,000	50,750	160,000
SERIES 2017A	11/21/2017	11/1/2038	3.0-3.1	5,545,000	4,015,000	5/1/ - 11/1	11/1	121,050	280,000	112,650	290,000
SERIES 2019A	11/21/2019	11/1/2040	2.0-3.0	6,060,000	5,080,000	5/1/ - 11/1	11/1	119,210	265,000	111,260	270,000
SERIES 2019B	11/21/2019	11/1/2029	1.9-2.5	1,430,000	750,000	5/1/ - 11/1	11/1	17,655	145,000	14,538	145,000
SERIES 2020B	11/2/2020	11/1/2041	1.4-2.0	3,650,000	2,500,000	5/1/ - 11/1	11/1	46,745	295,000	40,845	305,000
SERIES 2021A	7/6/2021	11/1/2034	2.0-4.0	5,135,000	3,765,000	5/1/ - 11/1	11/1	126,250	515,000	105,650	520,000
SERIES 2021C	11/16/2021	11/1/2041	2.1-4.0	2,440,000	2,160,000	5/1/ - 11/1	11/1	60,406	95,000	56,606	100,000
SERIES 2022A	7/30/2022	11/1/2043	2.7-4.2	3,635,000	3,515,000	5/1/ - 11/1	11/1	140,918	125,000	135,919	130,000
SERIES 2023A	11/28/2023	11/1/2044	4.125-5.0	5,425,000	5,425,000	5/1 - 11/1	11/1	239,606	170,000	231,106	180,000
SERIES 2024A	11/24/2024	11/1/2045	4.0-5.0	10,375,000	10,375,000	5/1 - 11/1	11/1	422,742	0	455,650	325,000
Total G.O. Bonds					43,765,000			1,486,446	2,655,000	1,437,912	3,040,000
Revenue Bonds:											
PBC SERIES 2014A	12/18/2014	2/1/2030	2.0-4.0	3,050,000	1,415,000	2/1 - 8/1	2/1	52,300	215,000	43,600	220,000
PBC SERIES 2014B	12/18/2014	2/1/2030	2.0-4.6	1,120,000	475,000	2/1 - 8/1	2/1	18,890	75,000	15,890	75,000
PBC SERIES 2021	5/18/2021	5/1/2034	2.0-2.2	13,195,000	10,445,000	5/1 -11/1	5/1	202,760	955,000	183,510	970,000
Total Revenue Bonds					12,335,000			273,950	1,245,000	243,000	1,265,000
Other:											
GO TN SERIES 2022B	7/30/2022	12/1/2025	3.00	9,085,000	9,085,000	6/1 -12/1	12/1	272,550	9,085,000	0	0
GO TN SERIES 2023B	11/28/2023	12/1/2026	4.00	6,855,000	6,855,000	6/1-12/1	6/1-12-1	274,200	0	274,200	6,855,000
GO TN SERIES 2024B	11/28/2023	12/1/2026	3.13	8,975,000	8,975,000	6/1-12/1	6/1-12-1	283,585	0	280,469	0
2014 KPWSLF (WATER)	8/1/2014	2/1/2034	2.16	843,895	442,013	2/1-8/1	2/1-8/1	7,810	42,395	7,038	43,315
2014 KWPCRLF (SEWER)	9/1/2014	3/1/2034	2.12	535,980	271,375	3/1-9/1	3/1-9/1	4,953	26,074	4,463	26,629
2015 KDOT RAIL LOAN	10/1/2015	9/1/2025	2.00	465,247				231	30,784	0	0
Total Other					25,628,388			843,329	9,184,252	566,170	6,924,945
Total Indebtedness					81,728,388			2,603,725	13,084,252	2,247,082	11,229,945

2026

Adopted Budget

In Lieu of Taxes (IRB)			
Interest on Idle Funds	117,472	60,000	65,000
Neighborhood Revitalization Rebate			0
Miscellaneous	6,329	10,000	6,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,341,235	9,111,716	4,584,360
Resources Available:	12,498,354	12,491,088	7,628,233

Adopted Budget
General

CPA Summary

CITY OF BEL AIRE

2026

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
100-Administration			
Salaries	1,092,831	1,188,818	1,344,603
Contractual	548,656	304,850	640,115
Commodities	126,361	137,600	126,532
Capital Outlay		10,001	
Total	1,767,848	1,641,269	2,111,250
120-Police/Municipal Court			
Salaries	1,524,267	1,850,225	1,940,984
Contractual	224,883	235,600	289,390
Commodities	133,435	177,800	217,207
Capital Outlay			
Total	1,882,585	2,263,625	2,447,581
130-REC/DayCamp/Pool/Seniors			
Salaries	380,760	423,875	482,592
Contractual	105,295	92,050	123,963
Commodities	70,093	99,200	105,050
Capital Outlay		60,000	95,000
Total	556,148	675,125	806,605
140-Land Development			
Salaries			
Contractual			13,350
Commodities	81,941	78,000	79,000
Capital Outlay			
Total	81,941	78,000	92,350
150-Parks & Grounds			
Salaries	163,675	161,350	182,050
Contractual	25,553	37,000	58,920
Commodities	57,998	57,850	62,455
Capital Outlay	95,251	80,000	83,000
Total	342,477	336,200	386,425
160-Planning & Zoning			
Salaries	383,139	455,750	455,485
Contractual	65,032	55,000	105,307
Commodities	18,029	26,800	25,700
Capital Outlay			
Total	466,200	537,550	586,492
190-Facilities			
Salaries			
Contractual	200,097	261,000	133,600
Commodities	56,612	22,800	12,250
Capital Outlay		40,000	
Total	256,709	323,800	145,850
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	5,353,908	5,855,569	6,576,554

(Note: Should agree with general sub-totals.)

CITY OF BEL AIRE

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	357,525	1,539,632	1,445,797
Receipts:			
State of Kansas Gas Tax	249,929	225,390	225,390
County Transfers Gas	109,372	99,470	99,470
Transfer from General	995,000	850,000	850,000
Transfer from Solid Waste	200,000	100,000	100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,554,301	1,274,860	1,274,860
Resources Available:	1,911,826	2,814,492	2,720,657
Expenditures:			
Salaries & Benefits	107,097	111,495	132,539
Commodities	173,888	164,700	169,200
Contractuals	91,209	137,500	187,634
Capital Outlay		955,000	955,000
Cash Reserve (2026 column)			250,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	372,194	1,368,695	1,694,373
Unencumbered Cash Balance Dec 31	1,539,632	1,445,797	1,026,284
2024/2025/2026 Budget Authority Amount:	1,487,259	1,562,906	1,694,373

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	2,394,632	2,350,459	2,359,359
Receipts:			
Utility Income	3,745,593	3,968,436	3,987,898
Interest on Idle Funds	88,156	65,000	65,000
Miscellaneous	38,748	10,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,872,497	4,043,436	4,062,898
Resources Available:	6,267,129	6,393,895	6,422,257
Expenditures:			
Salaries & Benefits	300,648	455,420	512,605
Contractual Obligations	2,130,971	2,490,000	2,444,258
Commodities	801,328	727,400	177,700
Capital Outlays	325,867		933,600
Debt Service	51,715	51,716	51,715
Transfers To Bond & Interest	156,141	160,000	148,200
Transfers To Equipment Reserve	150,000	150,000	150,000
Cash Reserve (2026 column)			500,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,916,670	4,034,536	4,918,078
Unencumbered Cash Balance Dec 31	2,350,459	2,359,359	1,504,179
2024/2025/2026 Budget Authority Amount:	4,356,812	5,074,033	4,918,078

CPA Summary

CITY OF BEL AIRE

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,125,816	4,009,189	3,938,681
Receipts:			
Sewer Utility Income	3,368,629	3,194,872	3,282,963
Interest on Idle Funds	123,821	75,000	75,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,492,450	3,269,872	3,357,963
Resources Available:	6,618,266	7,279,061	7,296,644
Expenditures:			
Salaries & Benefits	443,102	355,290	485,334
Contractual Obligations	1,653,047	1,722,400	2,166,575
Commodities	127,510	501,000	394,550
Capital Outlays	35,899	400,000	1,000,000
Debt Service	25,530	31,690	31,689
Transfers To Bond & Interest	173,989	180,000	168,315
Transfers To Equipment Reserve	150,000	150,000	150,000
Cash Reserve (2026 column)			500,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,609,077	3,340,380	4,896,463
Unencumbered Cash Balance Dec 31	4,009,189	3,938,681	2,400,181
2024/2025/2026 Budget Authority Amount:	4,710,823	4,359,553	4,896,463

Adopted Budget

Bond & Interest	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	690,243	719,290	733,491
Receipts:			
Special Assessments	2,445,115	2,560,114	3,442,470
Delinquent Special Assessments		50,000	50,000
Bond Proceeds		664,001	
Transfers From General Fund	779,421	742,586	722,250
Transfer From Water	156,141	160,000	148,200
Transfer From Sewer	173,989	180,000	168,315
Interest on Idle Funds	50,172	40,000	40,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,604,838	4,396,701	4,571,235
Resources Available:	4,295,081	5,115,991	5,304,726
Expenditures:			
Debt Service Principal	2,460,183	2,655,000	3,040,000
Debt Service Interest	1,115,608	1,727,500	1,437,912
Cash Reserve (2026 column)			300,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,575,791	4,382,500	4,777,912
Unencumbered Cash Balance Dec 31	719,290	733,491	526,814
2024/2025/2026 Budget Authority Amount:	3,736,830	4,382,500	4,777,912

CPA Summary

CITY OF BEL AIRE

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Storm water Utility	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	485,488	541,740	231,240
Receipts:			
Storm Water Utility Income	108,606	98,500	98,500
Interest on Idle Funds	15,975	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	124,581	99,500	99,500
Resources Available:	610,069	641,240	330,740
Expenditures:			
Contractuals	68,329	10,000	10,000
Capital Outlay		400,000	300,000
Cash Reserve (2026 column)			20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	68,329	410,000	330,000
Unencumbered Cash Balance Dec 31	541,740	231,240	740
2024/2025/2026 Budget Authority Amount:	106,491	475,497	330,000

Adopted Budget			
	Prior Year	Current Year	Proposed Budget
Solid Waste Utility	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	296,021	293,574	268,574
Receipts:			
Utility Income	756,167	725,000	760,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	756,167	725,000	760,000
Resources Available:	1,052,188	1,018,574	1,028,574
Expenditures:			
Contractuals	558,614	650,000	660,000
Transfer to Special Streets and Highway	200,000	100,000	100,000
Cash Reserve (2026 column)			225,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	758,614	750,000	985,000
Unencumbered Cash Balance Dec 31	293,574	268,574	43,574
2024/2025/2026 Budget Authority Amount:	835,000	796,021	985,000

CPA Summary

CITY OF BEL AIRE

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Land Bank	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,912,946	6,205,593	6,325,593
Receipts:			
Interest on Idle Funds	293,367	125,000	65,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	293,367	125,000	65,000
Resources Available:	6,206,313	6,330,593	6,390,593
Expenditures:			
Special Assessments	720	5,000	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	720	5,000	5,000
Unencumbered Cash Balance Dec 31	6,205,593	6,325,593	6,385,593
2024/2025/2026 Budget Authority Amount:	5,000	40,000	5,000

Adopted Budget

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

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NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement Reserve		Equipment Reserve		Capital Projects		Trustee (PBC)		Police Forfeiture		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	2,076,535	Cash Balance Jan 1	702,509	Cash Balance Jan 1	7,641,723	Cash Balance Jan 1	7,863	Cash Balance Jan 1	3,653	10,432,283
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	415,000	Transfer from General	100,000	Bond Proceeds	8,975,000	Land Sales	55,960			
Intergovernmental	633,227	Transfer from Water	150,000	Bond Premiums	480,816	Transfers In From General	1,475,653			
Miscellaneous	109,661	Transfer from Sewer	150,000	Bond Discount	-61,658					
		Miscellaneous	15,724	Interest	251,043					
				Refunding Proceeds	9,908,699					
				Intergovernmental Rev	2,358,113					
Total Receipts	1,157,888	Total Receipts	415,724	Total Receipts	21,912,013	Total Receipts	1,531,613	Total Receipts	0	25,017,238
Resources Available:	3,234,423	Resources Available:	1,118,233	Resources Available:	29,553,736	Resources Available:	1,539,476	Resources Available:	3,653	35,449,521
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	1,712,607	Capital Outlay	132,339	Capital Projects	5,228,843	Bond Principal	1,225,000			
				Temp Note Principal	9,850,000	Bond Interest	305,087			
				Temp Note Interest	585,972					
				Cost of Issuance	305,128					
Total Expenditures	1,712,607	Total Expenditures	132,339	Total Expenditures	15,969,943	Total Expenditures	1,530,087	Total Expenditures	0	19,344,976
Cash Balance Dec 31	1,521,816	Cash Balance Dec 31	985,894	Cash Balance Dec 31	13,583,793	Cash Balance Dec 31	9,389	Cash Balance Dec 31	3,653	16,104,545 **
										16,104,545 **

**Note: These two block figures should agree.

CPA Summary

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
CITY OF BEL AIRE
will meet on September 2, 2025 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, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

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

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	9,118,982	43.000	9,447,215	42.484	12,957,985	5,329,752	40.948
Debt Service							
Library							
Special Highway	372,194		1,368,695		1,694,373		
Water Utility	3,916,670		4,034,536		4,918,078		
Sewer Utility	2,609,077		3,340,380		4,896,463		
Bond & Interest	3,575,791		4,382,500		4,777,912		
Storm water Utility	68,329		410,000		330,000		
Solid Waste Utility	758,614		750,000		985,000		
Land Bank	720		5,000		5,000		
Non-Budgeted Funds-A	19,344,976						
Totals	39,765,353	43.000	23,738,326	42.484	30,564,811	5,329,752	40.948
Revenue Neutral Rate**							36.760
Less: Transfers	4,595,204		4,331,646		4,275,875		
Net Expenditure	35,170,149		19,406,680		26,288,936		
Total Tax Levied	4,370,516		4,784,700		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	101,639,907		112,624,366		130,160,383		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	32,625,000		35,805,000		43,765,000		
Revenue Bonds	14,755,000		13,560,000		12,335,000		
Other	25,079,631		26,650,354		25,628,388		
Lease Purchase Principal	0		0		0		
Total	72,459,631		76,015,354		81,728,388		

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

Jim Benage

Official Title: Mayor



Budget Report Group Summary

For Fiscal: 2026 Period Ending: 08/31/2026

SubObjec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - General Fund						
Department: 000 - GENERAL						
Division: 000 - GENERAL						
40 - REVENUES	9,914,111.93	9,914,111.93	0.00	0.00	-9,914,111.93	100.00%
90 - EXPENSES - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 000 - GENERAL Surplus (Deficit):	9,914,111.93	9,914,111.93	0.00	0.00	-9,914,111.93	100.00%
Department: 000 - GENERAL Surplus (Deficit):	9,914,111.93	9,914,111.93	0.00	0.00	-9,914,111.93	100.00%
Department: 100 - ADMINISTRATION						
Division: 110 - CITY MANAGER						
50 - EXPENSES - PERSONNEL	349,640.73	349,640.73	0.00	0.00	349,640.73	100.00%
60 - EXPENSES - COMMODITIES	35,495.00	35,495.00	0.00	0.00	35,495.00	100.00%
70 - EXPENSES - CONTRACTUAL	271,950.00	271,950.00	0.00	0.00	271,950.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 110 - CITY MANAGER Total:	657,085.73	657,085.73	0.00	0.00	657,085.73	100.00%
Division: 130 - ENGINEERING						
50 - EXPENSES - PERSONNEL	144,918.60	144,918.60	0.00	0.00	144,918.60	100.00%
60 - EXPENSES - COMMODITIES	4,100.00	4,100.00	0.00	0.00	4,100.00	100.00%
70 - EXPENSES - CONTRACTUAL	124,720.00	124,720.00	0.00	0.00	124,720.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 130 - ENGINEERING Total:	273,738.60	273,738.60	0.00	0.00	273,738.60	100.00%
Division: 140 - FINANCE						
50 - EXPENSES - PERSONNEL	345,884.49	345,884.49	0.00	0.00	345,884.49	100.00%
60 - EXPENSES - COMMODITIES	8,570.00	8,570.00	0.00	0.00	8,570.00	100.00%
70 - EXPENSES - CONTRACTUAL	95,882.00	95,882.00	0.00	0.00	95,882.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 140 - FINANCE Total:	450,336.49	450,336.49	0.00	0.00	450,336.49	100.00%
Division: 150 - GOVERNING BODY						
50 - EXPENSES - PERSONNEL	22,696.50	22,696.50	0.00	0.00	22,696.50	100.00%
60 - EXPENSES - COMMODITIES	32,975.00	32,975.00	0.00	0.00	32,975.00	100.00%
70 - EXPENSES - CONTRACTUAL	32,500.00	32,500.00	0.00	0.00	32,500.00	100.00%
Division: 150 - GOVERNING BODY Total:	88,171.50	88,171.50	0.00	0.00	88,171.50	100.00%
Division: 160 - HUMAN RESOURCES						
50 - EXPENSES - PERSONNEL	288,940.56	288,940.56	0.00	0.00	288,940.56	100.00%
60 - EXPENSES - COMMODITIES	30,595.00	30,595.00	0.00	0.00	30,595.00	100.00%
70 - EXPENSES - CONTRACTUAL	45,480.00	45,480.00	0.00	0.00	45,480.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 160 - HUMAN RESOURCES Total:	365,015.56	365,015.56	0.00	0.00	365,015.56	100.00%
Division: 170 - LEGAL						
50 - EXPENSES - PERSONNEL	192,522.58	192,522.58	0.00	0.00	192,522.58	100.00%
60 - EXPENSES - COMMODITIES	14,797.00	14,797.00	0.00	0.00	14,797.00	100.00%
70 - EXPENSES - CONTRACTUAL	69,583.00	69,583.00	0.00	0.00	69,583.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 170 - LEGAL Total:	276,902.58	276,902.58	0.00	0.00	276,902.58	100.00%
Department: 100 - ADMINISTRATION Total:	2,111,250.46	2,111,250.46	0.00	0.00	2,111,250.46	100.00%
Department: 120 - POLICE						
Division: 240 - MUNICIPAL COURT						
50 - EXPENSES - PERSONNEL	119,757.75	119,757.75	0.00	0.00	119,757.75	100.00%
60 - EXPENSES - COMMODITIES	4,100.00	4,100.00	0.00	0.00	4,100.00	100.00%
70 - EXPENSES - CONTRACTUAL	79,445.00	79,445.00	0.00	0.00	79,445.00	100.00%

Budget Report

For Fiscal: 2026 Pe

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SubObjec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Division: 240 - MUNICIPAL COURT Total:	203,302.75	203,302.75	0.00	0.00	203,302.75	100.00%
Division: 250 - POLICE						
50 - EXPENSES - PERSONNEL	1,821,226.06	1,821,226.06	0.00	0.00	1,821,226.06	100.00%
60 - EXPENSES - COMMODITIES	213,107.00	213,107.00	0.00	0.00	213,107.00	100.00%
70 - EXPENSES - CONTRACTUAL	209,945.00	209,945.00	0.00	0.00	209,945.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 250 - POLICE Total:	2,244,278.06	2,244,278.06	0.00	0.00	2,244,278.06	100.00%
Department: 120 - POLICE Total:	2,447,580.81	2,447,580.81	0.00	0.00	2,447,580.81	100.00%
Department: 130 - RECREATION						
Division: 330 - POOL						
50 - EXPENSES - PERSONNEL	35,325.00	35,325.00	0.00	0.00	35,325.00	100.00%
60 - EXPENSES - COMMODITIES	20,100.00	20,100.00	0.00	0.00	20,100.00	100.00%
70 - EXPENSES - CONTRACTUAL	20,475.00	20,475.00	0.00	0.00	20,475.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00%
90 - EXPENSES - TRANSFERS	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00%
Division: 330 - POOL Total:	180,900.00	180,900.00	0.00	0.00	180,900.00	100.00%
Division: 340 - DAY CAMP						
50 - EXPENSES - PERSONNEL	20,200.00	20,200.00	0.00	0.00	20,200.00	100.00%
60 - EXPENSES - COMMODITIES	5,350.00	5,350.00	0.00	0.00	5,350.00	100.00%
70 - EXPENSES - CONTRACTUAL	2,150.00	2,150.00	0.00	0.00	2,150.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 340 - DAY CAMP Total:	27,700.00	27,700.00	0.00	0.00	27,700.00	100.00%
Division: 350 - RECREATION						
50 - EXPENSES - PERSONNEL	358,574.71	358,574.71	0.00	0.00	358,574.71	100.00%
60 - EXPENSES - COMMODITIES	74,950.00	74,950.00	0.00	0.00	74,950.00	100.00%
70 - EXPENSES - CONTRACTUAL	86,163.00	86,163.00	0.00	0.00	86,163.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	45,000.00	45,000.00	0.00	0.00	45,000.00	100.00%
Division: 350 - RECREATION Total:	564,687.71	564,687.71	0.00	0.00	564,687.71	100.00%
Division: 360 - SENIOR SERVICES						
50 - EXPENSES - PERSONNEL	68,492.22	68,492.22	0.00	0.00	68,492.22	100.00%
60 - EXPENSES - COMMODITIES	4,650.00	4,650.00	0.00	0.00	4,650.00	100.00%
70 - EXPENSES - CONTRACTUAL	15,175.00	15,175.00	0.00	0.00	15,175.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 360 - SENIOR SERVICES Total:	88,317.22	88,317.22	0.00	0.00	88,317.22	100.00%
Department: 130 - RECREATION Total:	861,604.93	861,604.93	0.00	0.00	861,604.93	100.00%
Department: 140 - LAND BANK						
Division: 440 - LAND DEVELOPMENT						
60 - EXPENSES - COMMODITIES	79,000.00	79,000.00	0.00	0.00	79,000.00	100.00%
70 - EXPENSES - CONTRACTUAL	13,350.00	13,350.00	0.00	0.00	13,350.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
90 - EXPENSES - TRANSFERS	2,139,360.00	2,139,360.00	0.00	0.00	2,139,360.00	100.00%
Division: 440 - LAND DEVELOPMENT Total:	2,231,710.00	2,231,710.00	0.00	0.00	2,231,710.00	100.00%
Department: 140 - LAND BANK Total:	2,231,710.00	2,231,710.00	0.00	0.00	2,231,710.00	100.00%
Department: 150 - PARKS						
Division: 510 - PARKS						
50 - EXPENSES - PERSONNEL	182,050.16	182,050.16	0.00	0.00	182,050.16	100.00%
60 - EXPENSES - COMMODITIES	62,455.00	62,455.00	0.00	0.00	62,455.00	100.00%
70 - EXPENSES - CONTRACTUAL	58,920.00	58,920.00	0.00	0.00	58,920.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	83,000.00	83,000.00	0.00	0.00	83,000.00	100.00%
Division: 510 - PARKS Total:	386,425.16	386,425.16	0.00	0.00	386,425.16	100.00%
Department: 150 - PARKS Total:	386,425.16	386,425.16	0.00	0.00	386,425.16	100.00%
Department: 160 - PLANNING & ZONING						
Division: 610 - PLANNING & ZONING						
50 - EXPENSES - PERSONNEL	455,485.33	455,485.33	0.00	0.00	455,485.33	100.00%

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SubObjec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	
					Favorable (Unfavorable)	Percent Remaining
60 - EXPENSES - COMMODITIES	25,700.00	25,700.00	0.00	0.00	25,700.00	100.00%
70 - EXPENSES - CONTRACTUAL	105,307.00	105,307.00	0.00	0.00	105,307.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 610 - PLANNING & ZONING Total:	586,492.33	586,492.33	0.00	0.00	586,492.33	100.00%
Department: 160 - PLANNING & ZONING Total:	586,492.33	586,492.33	0.00	0.00	586,492.33	100.00%
Department: 190 - FACILITIES						
Division: 910 - CITY HALL						
50 - EXPENSES - PERSONNEL	0.00	0.00	0.00	0.00	0.00	0.00%
60 - EXPENSES - COMMODITIES	12,250.00	12,250.00	0.00	0.00	12,250.00	100.00%
70 - EXPENSES - CONTRACTUAL	133,600.00	133,600.00	0.00	0.00	133,600.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
90 - EXPENSES - TRANSFERS	1,365,000.00	1,365,000.00	0.00	0.00	1,365,000.00	100.00%
Division: 910 - CITY HALL Total:	1,510,850.00	1,510,850.00	0.00	0.00	1,510,850.00	100.00%
Department: 190 - FACILITIES Total:	1,510,850.00	1,510,850.00	0.00	0.00	1,510,850.00	100.00%
Total Revenues	9,914,111.93	9,914,111.93	0.00	0.00	-9,914,111.93	100.00%
Total Expenses	10,135,913.69	10,135,913.69	0.00	0.00	10,135,913.69	100.00%
Fund: 100 - General Fund Surplus (Deficit):	-221,801.76	-221,801.76	0.00	0.00	221,801.76	100.00%

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SubObjec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 120 - COP & PBC Trustee Fund						
Department: 125 - COP & PBC TRUSTEE FUND						
Division: 065 - FUND 20 DEPT 43						
40 - REVENUES	263,600.00	263,600.00	0.00	0.00	-263,600.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	263,600.00	263,600.00	0.00	0.00	263,600.00	100.00%
90 - EXPENSES - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 065 - FUND 20 DEPT 43 Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 066 - FUND 20 DEPT 44						
40 - REVENUES	90,890.00	90,890.00	0.00	0.00	-90,890.00	100.00%
70 - EXPENSES - CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00%
80 - EXPENSES - CAPITAL PROJECTS	90,890.00	90,890.00	0.00	0.00	90,890.00	100.00%
90 - EXPENSES - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 066 - FUND 20 DEPT 44 Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 067 - FUND 20 DEPT 50						
40 - REVENUES	1,153,510.00	1,153,510.00	0.00	0.00	-1,153,510.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	1,153,510.00	1,153,510.00	0.00	0.00	1,153,510.00	100.00%
90 - EXPENSES - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 067 - FUND 20 DEPT 50 Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 125 - FUND 20 DEPT 00						
90 - EXPENSES - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 125 - FUND 20 DEPT 00 Total:	0.00	0.00	0.00	0.00	0.00	0.00%
Department: 125 - COP & PBC TRUSTEE FUND Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenues	1,508,000.00	1,508,000.00	0.00	0.00	-1,508,000.00	100.00%
Total Expenses	1,508,000.00	1,508,000.00	0.00	0.00	1,508,000.00	100.00%
Fund: 120 - COP & PBC Trustee Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%

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SubObjec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 200 - Special Street & Highway						
Department: 210 - PUBLIC WORKS						
Division: 200 - STREETS						
40 - REVENUES	1,274,860.00	1,274,860.00	0.00	0.00	-1,274,860.00	100.00%
50 - EXPENSES - PERSONNEL	132,538.52	132,538.52	0.00	0.00	132,538.52	100.00%
60 - EXPENSES - COMMODITIES	169,200.00	169,200.00	0.00	0.00	169,200.00	100.00%
70 - EXPENSES - CONTRACTUAL	187,634.00	187,634.00	0.00	0.00	187,634.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	955,000.00	955,000.00	0.00	0.00	955,000.00	100.00%
90 - EXPENSES - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 200 - STREETS Surplus (Deficit):	-169,512.52	-169,512.52	0.00	0.00	169,512.52	100.00%
Department: 210 - PUBLIC WORKS Surplus (Deficit):	-169,512.52	-169,512.52	0.00	0.00	169,512.52	100.00%
Total Revenues	1,274,860.00	1,274,860.00	0.00	0.00	-1,274,860.00	100.00%
Total Expenses	1,444,372.52	1,444,372.52	0.00	0.00	1,444,372.52	100.00%
Fund: 200 - Special Street & Highway Surplus (Deficit):	-169,512.52	-169,512.52	0.00	0.00	169,512.52	100.00%

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SubObjec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 315 - Equipment Reserve						
Department: 315 - EQUIPMENT RESERVE						
Division: 315 - FUND 06 DEPT 00						
40 - REVENUES	400,000.00	400,000.00	0.00	0.00	-400,000.00	100.00%
60 - EXPENSES - COMMODITIES	0.00	0.00	0.00	0.00	0.00	0.00%
80 - EXPENSES - CAPITAL PROJECTS	443,000.00	443,000.00	0.00	0.00	443,000.00	100.00%
90 - EXPENSES - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 315 - FUND 06 DEPT 00 Surplus (Deficit):	-43,000.00	-43,000.00	0.00	0.00	43,000.00	100.00%
Department: 315 - EQUIPMENT RESERVE Surplus (Deficit):	-43,000.00	-43,000.00	0.00	0.00	43,000.00	100.00%
Total Revenues	400,000.00	400,000.00	0.00	0.00	-400,000.00	100.00%
Total Expenses	443,000.00	443,000.00	0.00	0.00	443,000.00	100.00%
Fund: 315 - Equipment Reserve Surplus (Deficit):	-43,000.00	-43,000.00	0.00	0.00	43,000.00	100.00%

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SubObjec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 400 - Land Bank Fund						
Department: 400 - LAND BANK						
Division: 400 - FUND 10 DEPT 00						
40 - REVENUES	65,000.00	65,000.00	0.00	0.00	-65,000.00	100.00%
60 - EXPENSES - COMMODITIES	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%
70 - EXPENSES - CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
90 - EXPENSES - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 400 - FUND 10 DEPT 00 Surplus (Deficit):	60,000.00	60,000.00	0.00	0.00	-60,000.00	100.00%
Department: 400 - LAND BANK Surplus (Deficit):	60,000.00	60,000.00	0.00	0.00	-60,000.00	100.00%
Total Revenues	65,000.00	65,000.00	0.00	0.00	-65,000.00	100.00%
Total Expenses	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%
Fund: 400 - Land Bank Fund Surplus (Deficit):	60,000.00	60,000.00	0.00	0.00	-60,000.00	100.00%

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SubObjec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 410 - Bond & Interest						
Department: 410 - BOND AND INTEREST						
Division: 410 - FUND 08 DEPT 00						
40 - REVENUES	4,571,235.00	4,571,235.00	0.00	0.00	-4,571,235.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	4,477,912.00	4,477,912.00	0.00	0.00	4,477,912.00	100.00%
90 - EXPENSES - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 410 - FUND 08 DEPT 00 Surplus (Deficit):	93,323.00	93,323.00	0.00	0.00	-93,323.00	100.00%
Department: 410 - BOND AND INTEREST Surplus (Deficit):	93,323.00	93,323.00	0.00	0.00	-93,323.00	100.00%
Total Revenues	4,571,235.00	4,571,235.00	0.00	0.00	-4,571,235.00	100.00%
Total Expenses	4,477,912.00	4,477,912.00	0.00	0.00	4,477,912.00	100.00%
Fund: 410 - Bond & Interest Surplus (Deficit):	93,323.00	93,323.00	0.00	0.00	-93,323.00	100.00%

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SubObjec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 520 - Water Utility						
Department: 210 - PUBLIC WORKS						
Division: 520 - WATER						
40 - REVENUES	4,062,898.00	4,062,898.00	0.00	0.00	-4,062,898.00	100.00%
50 - EXPENSES - PERSONNEL	512,605.17	512,605.17	0.00	0.00	512,605.17	100.00%
60 - EXPENSES - COMMODITIES	177,700.00	177,700.00	0.00	0.00	177,700.00	100.00%
70 - EXPENSES - CONTRACTUAL	2,444,258.00	2,444,258.00	0.00	0.00	2,444,258.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	985,314.50	985,314.50	0.00	0.00	985,314.50	100.00%
90 - EXPENSES - TRANSFERS	298,200.00	298,200.00	0.00	0.00	298,200.00	100.00%
Division: 520 - WATER Surplus (Deficit):	-355,179.67	-355,179.67	0.00	0.00	355,179.67	100.00%
Department: 210 - PUBLIC WORKS Surplus (Deficit):	-355,179.67	-355,179.67	0.00	0.00	355,179.67	100.00%
Total Revenues	4,062,898.00	4,062,898.00	0.00	0.00	-4,062,898.00	100.00%
Total Expenses	4,418,077.67	4,418,077.67	0.00	0.00	4,418,077.67	100.00%
Fund: 520 - Water Utility Surplus (Deficit):	-355,179.67	-355,179.67	0.00	0.00	355,179.67	100.00%

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SubObjec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 530 - Sewer Utility						
Department: 210 - PUBLIC WORKS						
Division: 530 - SEWER						
40 - REVENUES	3,357,963.00	3,357,963.00	0.00	0.00	-3,357,963.00	100.00%
50 - EXPENSES - PERSONNEL	485,333.95	485,333.95	0.00	0.00	485,333.95	100.00%
60 - EXPENSES - COMMODITIES	394,550.00	394,550.00	0.00	0.00	394,550.00	100.00%
70 - EXPENSES - CONTRACTUAL	2,166,575.00	2,166,575.00	0.00	0.00	2,166,575.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	1,031,689.44	1,031,689.44	0.00	0.00	1,031,689.44	100.00%
90 - EXPENSES - TRANSFERS	318,315.00	318,315.00	0.00	0.00	318,315.00	100.00%
Division: 530 - SEWER Surplus (Deficit):	-1,038,500.39	-1,038,500.39	0.00	0.00	1,038,500.39	100.00%
Department: 210 - PUBLIC WORKS Surplus (Deficit):	-1,038,500.39	-1,038,500.39	0.00	0.00	1,038,500.39	100.00%
Total Revenues	3,357,963.00	3,357,963.00	0.00	0.00	-3,357,963.00	100.00%
Total Expenses	4,396,463.39	4,396,463.39	0.00	0.00	4,396,463.39	100.00%
Fund: 530 - Sewer Utility Surplus (Deficit):	-1,038,500.39	-1,038,500.39	0.00	0.00	1,038,500.39	100.00%

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SubObjec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 540 - Solid Waste Utility						
Department: 540 - SOLID WASTE						
Division: 540 - FUND 12 DEPT 00						
40 - REVENUES	760,000.00	760,000.00	0.00	0.00	-760,000.00	100.00%
70 - EXPENSES - CONTRACTUAL	660,000.00	660,000.00	0.00	0.00	660,000.00	100.00%
90 - EXPENSES - TRANSFERS	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00%
Division: 540 - FUND 12 DEPT 00 Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Department: 540 - SOLID WASTE Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenues	760,000.00	760,000.00	0.00	0.00	-760,000.00	100.00%
Total Expenses	760,000.00	760,000.00	0.00	0.00	760,000.00	100.00%
Fund: 540 - Solid Waste Utility Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%

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SubObjec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 550 - Stormwater Utility						
Department: 550 - STORMWATER						
Division: 550 - FUND 14 DEPT 00						
40 - REVENUES	99,500.00	99,500.00	0.00	0.00	-99,500.00	100.00%
70 - EXPENSES - CONTRACTUAL	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	300,000.00	300,000.00	0.00	0.00	300,000.00	100.00%
90 - EXPENSES - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 550 - FUND 14 DEPT 00 Surplus (Deficit):	-210,500.00	-210,500.00	0.00	0.00	210,500.00	100.00%
Department: 550 - STORMWATER Surplus (Deficit):	-210,500.00	-210,500.00	0.00	0.00	210,500.00	100.00%
Total Revenues	99,500.00	99,500.00	0.00	0.00	-99,500.00	100.00%
Total Expenses	310,000.00	310,000.00	0.00	0.00	310,000.00	100.00%
Fund: 550 - Stormwater Utility Surplus (Deficit):	-210,500.00	-210,500.00	0.00	0.00	210,500.00	100.00%
Report Surplus (Deficit):	-1,885,171.34	-1,885,171.34	0.00	0.00	1,885,171.34	100.00%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - General Fund	-221,801.76	-221,801.76	0.00	0.00	221,801.76
120 - COP & PBC Trustee Fund	0.00	0.00	0.00	0.00	0.00
200 - Special Street & Highway	-169,512.52	-169,512.52	0.00	0.00	169,512.52
315 - Equipment Reserve	-43,000.00	-43,000.00	0.00	0.00	43,000.00
400 - Land Bank Fund	60,000.00	60,000.00	0.00	0.00	-60,000.00
410 - Bond & Interest	93,323.00	93,323.00	0.00	0.00	-93,323.00
520 - Water Utility	-355,179.67	-355,179.67	0.00	0.00	355,179.67
530 - Sewer Utility	-1,038,500.39	-1,038,500.39	0.00	0.00	1,038,500.39
540 - Solid Waste Utility	0.00	0.00	0.00	0.00	0.00
550 - Stormwater Utility	-210,500.00	-210,500.00	0.00	0.00	210,500.00
Report Surplus (Deficit):	-1,885,171.34	-1,885,171.34	0.00	0.00	1,885,171.34

CONTRACT
FOR
DESIGN SERVICES

(Sunflower Commerce Park 3rd Addition, Phase II Infrastructure)

This Agreement, made and entered into this 19th day of August, 2025, by and between the City of Bel Aire, Kansas, a Municipal Corporation, (hereinafter called “City”) and Short Elliott Hendrickson, Inc., whose principal office is at 15750 West Dodge Road, Suite 304, Omaha, Nebraska, 68118, Telephone Number (402) 830-5855, (hereinafter called “Consultant”).

WHEREAS, the City is authorized by law to employ consulting architects and engineers to perform all necessary studies and associated services required to provide estimated budget of costs of work for the Sunflower Commerce Park 3rd Addition, Phase II Infrastructure (hereinafter called “Project”); and

WHEREAS, Consultant has submitted a quote beneficial to City and is ready, willing, and able to provide the goods, commodities and/or services required by City.

NOW, THEREFORE, the parties hereto agree as follows:

1. PURPOSE

- A. The City will employ the Consultant to perform all necessary professional services described in Exhibit A (Project Description and Scope, 2 pages) in connection with the Design and Construction Documents included in the Project.

2. THE CONSULTANT AGREES

- A. To provide the various technical and professional services, materials, equipment and transportation to perform the tasks as outlined in Exhibit A .
- B. To attend meetings with the City and other local stakeholders as necessitated in Exhibit A.
- C. To make available during regular office hours, all calculations, sketches, documents and drawings such as the City may wish to examine periodically during performance of this Agreement.
- D. To the extent allowed by law, to indemnify, keep and save harmless the City, its officials and employees against damages and judgments that may result from the Consultant’s or its agents’, officers’ or employees’ intentional or negligent acts, errors or omissions

- in connection with work performed under this Agreement arising from injury to persons, damage to property or other liability loss. The Consultant shall require all sub-consultants to indemnify, keep and save harmless the City in the same manner as is required of the Consultant in the Agreement.
- E. To maintain books, documents, papers, accounting records and other evidence pertaining to costs incurred by Consultant and, where relevant to method of payment, to make such material available at its office at reasonable times during the Agreement period and for three (3) years from the date of final payment under the Agreement for inspection by the City of its representatives.
 - F. To comply with the requirements of Exhibits B and C, which are attached hereto and adopted by reference as though fully set forth herein.
 - G. To accept compensation for the work herein described in such amounts and at such periods as hereinafter provided and that such compensation shall be satisfactory and sufficient payment for all work performed, equipment or materials used, and services rendered in connection with such work and as outlined in Exhibit A.
 - H. To complete the services to be performed by Consultant within the time allotted in the attached schedule for the Project jointly developed by City and Consultant; except that the Consultant shall not be responsible or held liable for delays occasioned by the actions or inactions of the City, or for other unavoidable delays beyond the control of the Consultant, including the delays of the General Contractor during the Construction Phase.
 - I. To represent and be responsible for the professional and technical accuracy and the coordination of all designs, drawings, specifications, plans and/or other work or material furnished by the Consultant under this Agreement. Consultant further represents, that all designs, drawings, and other work or material furnished by Consultant, its agents, employees and subcontractors under this Agreement, including any addition, alterations or amendments thereof, shall be free from negligent errors or omissions. The standard of care for all professional services performed or furnished by Consultant under this Agreement will be the care and skill ordinarily used by members of the subject profession practicing under similar circumstances at the same time and in the same locality. City shall not be responsible for discovering deficiencies in the technical accuracy of Consultant's services. Consultant shall correct deficiencies in technical accuracy without additional compensation, unless such corrective action is directly attributable to deficiencies in City furnished information.

J. Consultant shall procure and maintain such insurance as will protect the Consultant from damages resulting from the negligent acts of the Consultant, its officers and employees in the performance of the professional services rendered under this Agreement. Such policy of insurance shall be in an amount not less than \$1,000,000 per occurrence. In addition, Consultant will procure and maintain a Workers' Compensation and Employer's Liability Policy that covers claims for injury, disease or death of employees arising out of and in the course of their employment which, for any reason, may not fall within the provisions of the Workers' Compensation Law. The liability limit shall be not less than:

Workers' Compensation:	Statutory
Employer's Liability:	\$1,000,000 each occurrence

Further, a Commercial General Liability policy shall be procured and maintained by the Consultant that shall be written in a comprehensive form and shall protect Consultant against all claims arising from injuries to persons (other than Consultant's employees), damage to property of the City or third parties or other liability loss arising out of any negligent act or omission of Consultant, its agents, officers, employees or subcontractors in the performance of the services under this Agreement. The liability limit shall not be less than \$1,000,000.00 per occurrence for bodily injury, death, property damage and other liability loss. Consultant shall file satisfactory certificates of insurance with the City before the time Consultant starts any work under this Agreement. In addition, insurance policies applicable hereto shall contain a provision that provides that the City shall be given thirty (30) days' written notice by the insurance company before such policy is canceled.

- K. Consultant further agrees that this Agreement and any subcontracts for work required by this Agreement shall not be subject to arbitration and any clause relating to arbitration contained shall be null and void.
- L. To designate a Project Manager for the coordination of the work that this Agreement requires to be performed. The Consultant agrees to advise the City, in writing, of the person designated as Project Manager not later than five (5) days following issuance of the notice to proceed on the work required by this Agreement. The designated Project Manager shall be the person identified for that role by Consultant in its response for the Request for Proposals unless otherwise approved by City, which approval shall not be unreasonably denied. Written notification shall be provided to the City for any changes exceeding one week in length of time.

The designated Project Manager will coordinate all aspects of this Project through the City's Project Manager. Any requests from any other staff that would affect the Project schedule must be approved by the City's Project Manager. No request from any party, including the Project Manager, shall affect the Project's identified not-to-exceed cost, unless approved in advance by the City's governing body.

3. THE CITY AGREES

- A. To furnish all available data pertaining to the Project now in the City's files at no cost to the Consultant. Confidential material so furnished will be kept confidential by the Consultant.
- B. To provide standards as required for the Project.
- C. To pay the Consultant for its services in accordance with the requirements of this Agreement.
- D. To provide reasonable right of entry for Consultant's personnel in performing field surveys and observations.
- E. To designate a Project Manager for the coordination of the work that this Agreement requires to be performed. The City agrees to advise the Consultant, in writing, of the person designated as Project Manager with the issuance of the notice to proceed on the work required by this Agreement. The City shall also advise the Consultant of any changes in the person designated as Project Manager.
- F. To examine all studies, reports, sketches, drawings, specifications, proposals and other documents presented by Consultant in a timely fashion.
- G. To the extent allowed by law, to indemnify, keep and save harmless Consultant against all damages and judgments for injuries to persons, damage to property or other liability loss arising from or caused by intentional or negligent errors, omissions, or negligent acts of City, its agents, servants, or employees occurring in the performance of its obligations under this Agreement.

4. PAYMENT PROVISIONS

The City agrees to pay the Consultant for services rendered under this Agreement and as specifically detained in Exhibit A, a total fee established as follows:

- A. Payments to the Consultant for the performance of Architectural and Engineering services required by this Agreement shall be as defined in Exhibit A and is limited to a fixed Project fee (including reimbursable expenses and supplemental agreements) of two hundred forty five thousand five hundred dollars (\$245,500) to be paid on scope of work received July 21, 2025, and which shall constitute complete compensation for the services.
- B. Payments are payable to the Consultant for undisputed work within thirty (30) days from the date of receipt of invoice. If any invoice for undisputed amounts is outstanding for more than thirty (30) days from the date due, the Consultant shall have the right, in addition to any and all other rights provided, to refuse to render further services to the City and such act or acts shall not be deemed a breach of this Agreement. Continued performance and/or completion of work by the Consultant under this Agreement are contingent upon payment of fees by the City. This provision shall be interpreted in conformity with the Kansas Fairness in Public Construction Contract Act.
- C. When requested by the City, the Consultant will enter into a Supplemental Agreement for additional services related to the Project such as, but not limited to:
 - a. Consultant serving as a witness for the City in any litigation, administrative hearing, and other legal proceedings related to the Project.
 - b. Additional design services not covered by the scope of this Agreement that City requires to be added to the project due to significant modifications to scope or design by City. Consultant and City will mutually agree upon the change in scope and an equitable adjustment in design services fee, identified within the executed Supplemental Agreement.
- D. If additional work should be necessary, the Consultant will be given written notice by the City, along with a request for an estimate of the increase necessary in the not-to-exceed fee, for performance of such additions. No additional work shall be performed, nor shall additional compensation be paid, except as authorized in a Supplemental Agreement between the parties and approved by the City's governing body. Upon receipt of such approval and subsequent completion of additional work, payment will be made as stated in Paragraph IV. B. above.
- E. If services are rendered by the Consultant for the Project but the City elects to terminate the Project or portions thereof at any time, the Consultant shall be compensated at an amount in proportion to the services rendered as stated in Paragraph A above, and as scheduled in Exhibit A.

5. TIME OF COMPLETION

The Consultant agrees to complete all Design Phases of this Project as follows:

- A. The Consultant agrees to complete the phases of this Project as indicated on Exhibit A, subject to reasonable availability of City resources and circumstances of force majeure.
- B. The City agrees to cooperate with the Consultant in reviewing drawings and data submitted and to make necessary decisions promptly to facilitate completion in the scheduled time, and the City agrees to furnish promptly to the Consultant, upon written request, any approvals and instructions required to be given by the City to the Consultant under the terms of the Agreement.

6. TERMINATION OF AGREEMENT

- A. The City may terminate this Agreement at any time for any cause by a notice in writing to the Consultant. Upon receipt of such notice, the Consultant shall, unless the notice directs otherwise, immediately discontinue all services and work and the placing of all orders or the entering into contracts for supplies, assistance, equipment and materials in connection with the performance of this Agreement and shall proceed to cancel promptly all existing orders and contracts insofar as such orders or contracts are chargeable to this Agreement.
- B. If the Agreement is terminated due to the fault or request of Consultant, no further payments on account of the fee will be thereafter made, except for services previously and satisfactorily performed under this Agreement, which are of value to the City. If the Agreement is terminated due to no fault of the Consultant, the Consultant will be paid promptly that proportion of the prescribed fee which the work actually performed under this Agreement bears to the total work called for under this Agreement, less such payments as have been previously made, and less any amount due the City by reason either of any prior default of the Consultant, or otherwise.
- C. Copies of all estimates, reports, data and all completed or partially completed surveys, studies, field notes, designs, reproducibles, plans and specifications prepared under this Agreement shall become the property of the City when and if the Agreement is completed or terminated, provided Consultant has unrestricted rights to their use.
- D. Dissolution of the firm of Short Elliott Hendrickson, Inc. for any reason whatsoever, shall give the City the option of terminating this Agreement in accordance with the

terms of Paragraph B above, provided said dissolution materially affects the Agreement as determined by City, and such termination shall be deemed to be due to the fault of the Consultant.

7. THE PARTIES MUTUALLY AGREE

- A. That the field notes and other pertinent drawings and documents pertaining to the Project shall become the property of the City upon completion or termination of the Consultant's services and payment in full of undisputed charges due the Consultant, in accordance with this Agreement. The Consultant shall not be responsible for any re-use or modification of the plans and specifications once they become property of City. The City agrees to hold the Consultant harmless from all claims, liability or cost, including reasonable attorney fees and defense costs which arise out of such further use without the participation of the Consultant.
- B. In the event of unavoidable delays in the progress of the work contemplated by this Agreement, reasonable extensions in the time allotted for the work will be granted by the City; provided, however, that the Consultant shall request extensions, in writing, giving the reasons therefore. Such time extensions shall not justify an increase in the Project cost.
- C. It is further agreed that this Agreement and any modifications to it shall be binding upon the parties hereto and their successors and assigns.
- D. Neither the City's review, approval or acceptance of, nor payment for any of the work or services required to be performed by the Consultant under this Agreement shall be construed to operate as a waiver of any right under this Agreement or any cause of action arising out of the performance of this Agreement and the Consultant shall be and remain liable to the City for all costs of any kind which are incurred by the City as a result of the Consultant's breach of any condition contained in the Agreement.
- E. The rights and remedies of the City provided for under this Agreement are in addition to any other rights and remedies provided by law and the City may assert its right of recovery by any appropriate means, including, but not limited to, set offs; suit; withholding; recoupment; or counterclaim, either during or after performance of this Agreement.
- F. The Consultant agrees to employ structural, mechanical and electrical engineers, if necessary, as determined by the Consultant and City jointly, for design and analysis and

to pay the fees as contracted for with the individual engineers for such services. These fees are not reimbursable expenses and are included in the fixed Project fee.

- G. If a firm or firms are separately engaged by the City to work under the general direction of the Consultant, the Consultant shall have no responsibility for technical sufficiency of the services of such separately engaged firms.

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APPROVED by the Governing Body of the City of Bel Aire, Kansas, on the 19th day of August, 2025.

SIGNED by the Mayor on the _____ day of August, 2025.

CITY OF BEL AIRE, KANSAS

Jim Benage, Mayor

ATTEST:

APPROVED AS TO FORM ONLY:

Melissa Krehbiel, City Clerk

Maria A. Schrock, City Attorney

(Exhibits A, B, and C are attached.)

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SIGNED by the Contractor on the _____ day of August, 2025.

SHORT ELLIOTT HENDRICKSON, INC.

(Authorized Signature: Name, Title)
Matt Bolf, Principal and Professional Engineer

(Exhibits A, B, and C are attached.)

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EXHIBIT A (CONSULTANT QUOTE & DESCRIPTION)**Project Manager:** Samantha Ghareeb**Address:** 15750 West Dodge Road, Suite 304, Omaha, Nebraska 68118**Telephone:** 402.830.5855**email:** sghareeb@sehinc.com

Project Description: The project area is Phase II of the improvements to Sunflower Commerce Park 3rd Addition, including 5 Industrial Lots, and will begin at the north end of Sunflower Court in the City of Bel Aire, Kansas. The proposed industrial development design will include; grading, paving, water main, sanitary sewer main, Lift station and force main, and drainage. A bid package will be developed for the entire scope of work (1 contract).

Scope: The Basic Services to be provided by Consultant as set forth herein are provided subject to the attached General Conditions of the Agreement for Professional Services (General Conditions Rev. 05.15.22), which is incorporated by reference herein and subject to Exhibits attached to this Agreement.

Task 1: Construction Documents (Phase 2 – Improvements for Lots 2 - 5, & 6)

- Develop roadway alignment and typical sections
- Develop storm sewer routing and design
- Provide water main plans and connections to the existing water system
- Develop sanitary sewer routing and design
- Determine Lift Station Size, power requirements, control panel, and force main routing
- Submit Final Plans for City staff review, which shall include the following:
 - Title sheet
 - Notes sheet
 - Typical section sheet
 - Details sheet
 - Control sheet
 - Site Grading Plans
 - Site Grading Heat map
 - Site Erosion Control & Stabilization plans
 - Sanitary Sewer Plan & Profile sheets
 - Water Main Plan & Profile sheets
 - Roadway Plan & Profile sheets
 - Storm Sewer Plan & Profile sheets
 - Lift Station Structure and Detail
 - Force Main Plan & Profile sheets
 - Roadway Cross-sections sheets
- Provide project specifications & bid documents
- Send plans to local utility companies for review and relocation coordination, as necessary
- Send plans to City of Bel Aire for review and comment, and make revisions as necessary
- Send plans to Kansas Dept. of Health and Environmental (KDHE) for review and permitting
- Provide Final Opinion of Cost for Sanitary, Water, Street, and Drainage for Special Assessment Petitions
- Make final revisions and incorporate comments from City staff and KDHE from Final Plans review

Not included:

- Construction Administration
- Landscape plan
- Construction Staking

Schedule: Design is anticipated to take up to 12 weeks for the Construction Documents submittal to the city for review, and reviews and resubmittals can take another 3 weeks. Once approved by the City, permitting will begin and within 3 weeks the project can solicit bids.

Not: The consultant can adjust the schedule to meet critical deadlines that are mutually agreed upon. Overall schedule may be impacted by regulatory approval processes beyond the control of the Consultant.

Payment: The lump sum fee is **\$245,500** including expenses and equipment.

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EXHIBIT B**CITY OF BEL AIRE, KANSAS
MANDATORY TERMS AND CONDITIONS**

The attached Purchase Order/Quotation, along with these Terms and Conditions shall together serve as the Contract between the City of Bel Aire, Kansas, a municipal corporation, and the Contractor named on the Purchase Order/Quotation.

1. The delivery of equipment, material, supplies and/or services listed on the Purchase Order/Quotation shall be FOB the City's project site or other location affirmed in writing by an authorized City official.
2. After the items listed on the Purchase Order/Quotation have been delivered and accepted, such acceptance to occur upon delivery, as conforming goods or services by an authorized City official, the City will approve payment to the Contractor net thirty (30) days from the date of Contractor's undisputed invoice, of the amount due made according to the City's standard accounting practices.
3. No additional terms or conditions, other than those stated herein, and no agreement or understanding in any way modifying the terms and conditions herein stated, shall be binding upon the City unless in writing and signed by the City Attorney. In case of conflict among terms with this Contract, those stated in this Exhibit A shall control.
4. The goods, equipment and services specified in this Contract are for the City's exclusive use. Therefore, it is understood the Federal Excise Tax or State of Kansas Sales Tax shall not be imposed, and Contractor will refund the same if included in the price paid. The City's exemption certificate will be furnished to Contractor.
5. All orders are priced F.O.B approved destination and must be shipped "PREPAID" unless otherwise specified. No freight or express charges will be allowed on the invoice unless previously agreed upon and provided for on the original purchase order and separately approved by an authorized City official.
6. This order must not be filled at a higher price than quoted without specific authorization granted by the City's Governing Body.
7. When the items shown on this order have been delivered, the Contractor is to mail an invoice for the same to the department address shown on these contract documents, with a copy separately to the City Treasurer. Partial payments will be made only when agreed upon prior to issuance of the Purchase Order/Quotation and approved by the City's Governing Body.
8. The City and Contractor agree that this Contract shall be interpreted under the laws of the State of Kansas without regard to its choice of law provisions, and that venue of any dispute

requiring litigation shall be in any court of appropriate jurisdiction in Sedgwick County, Kansas.

9. No party shall be required to submit any dispute to arbitration, but a good faith mediation attempt shall be a condition precedent to litigation as a resolution process. The parties waive trial by jury.
10. The City shall not hold harmless or indemnify the Contractor beyond the liability that may be incurred under the Kansas Tort Claims Act (KSA 75-6101 et seq.). Contractor agrees to indemnify, hold harmless and defend City against any third party claims for personal injury, death or tangible property damage resulting from Contractor's negligence, reduced to the extent of any other party's negligence, provided Contractor is provided reasonable notice regarding such claim and has the sole right to select and direct counsel and settle the claim; City shall consent to the settlement, such consent shall not be unreasonably withheld, delayed, or conditioned.
11. The City shall not be required to purchase insurance against any liability loss or damage to which this Contract relates. Subject to the limitations herein, the Contractor shall bear the risk of loss to any person or property over which it has authority or control, however exercised. Contractor shall maintain the following insurance coverage: Worker's Compensation in accordance with the statutory requirements of the state in which the work is performed. Employer's Liability with a limit of liability of \$1,000,000 per occurrence for bodily injury by accident or bodily injury by disease. Commercial General Liability (CGL) for bodily injury and property damage with a limit of \$1,000,000 per occurrence and per location aggregate. Automobile Liability insurance that covers usage of all owned, non-owned and leased vehicles and which is subject to a combined single limit per occurrence of \$1,000,000. Automobile Liability insurance includes Contractual Liability, but no special endorsements.
12. This Contract shall be interpreted and implemented so that the City remains in compliance with the Cash Basis Law (KSA 10-1112 and 10-1113), the Budget Law (KSA 79-2935) and all other laws of the State of Kansas. The City retains the right to unilaterally modify or terminate this Contract at any time if, in the opinion of its legal counsel, the Contract may be deemed to violate the terms of such laws.
13. The obligation to supply goods or services under this Contract is personal to this Contractor, and cannot be assigned, subcontracted or transferred to another without the written consent of the City, such consent shall not be unreasonably withheld, delayed, or conditioned.
14. This Contract is intended solely for the benefit of the City and the Contractor. The parties do not intend that it benefit, either directly or indirectly, any third party. No third party may sue for damages based on the terms or performance of this Contract.
15. Either Contractor or City shall be in default of this Contract in the event that either Contractor or City (i) applies for or consents to the appointment of a receiver, trustee or

liquidator of itself or any of its property, (ii) is unable to pay its debts as they mature or admits in writing its inability to pay its debt, (iii) makes a general assignment for the benefit of creditors, (iv) is adjudicated as bankrupt or insolvent, or (v) files a voluntary petition in bankruptcy or a petition or an answer seeking reorganization or an arrangement with creditors, or taking advantage of any bankruptcy, reorganization, insolvency, readjustment of debt, dissolution or liquidation law or statute or admits the material allegation of a petition filed against it in any legal proceedings, or if an action shall be taken by either Contractor or City for the purpose of accomplishing any of the above actions.

16. Goods or equipment delivered and/or services rendered hereunder must be made according to the terms of this Contract both as to time and quantities, with City reserving the right to cancel, reject or refuse any delivery made and/or service rendered prior to or subsequent to the times specified. If no schedule for delivery appears otherwise in the Contract, delivery shall be completed in a reasonable time, judged by the continuing utility to and viability of the City's related project or service.
17. In the event no quality is specified on the face of the Purchase Order/Quotation, the goods or equipment delivered and/or services rendered hereunder must be of the best quality. If Contractor cannot maintain delivery of goods or equipment and/or rendering of services according to the agreed schedule, Contractor must notify City immediately. Upon Contractor's failure to maintain delivery or otherwise perform hereunder, City reserves the right to procure such goods or equipment and/or services elsewhere, in whole or in part, and assess Contractor with any additional costs incurred, unless Contractor's default arises from causes beyond its control and without fault or negligence; is a result of a force majeure event, or is mutually approved between the Contractor and City. This remedy is in addition to any other remedy which City may have pursuant to this Agreement or otherwise and/or any warranty that may be implied or imposed by operation of law.
18. Contractor must immediately notify City of any safety recall notices of products, goods and services Contractor has provided to City. In addition, Contractor shall remedy the recalled defect(s), at no cost to City, by: (1) providing products, goods or services reasonably equal to or better than the quality of the products, goods or services without accounting for the recalled defect(s); or (2) providing compensation to City in an amount not less than the original cost of the products, goods or services less a reasonable amount for depreciation. This Section survives expiration or termination of the Agreement.
19. Neither Contractor nor City shall be liable for damages caused by delay in performance and the remedies of the parties set forth in this agreement are exclusive. The parties agree that neither party shall be subject to incidental, consequential, or punitive damages. The term "consequential damages" shall include, but not be limited to, loss of anticipated profits, business interruption, loss of use, revenue, reputation and data, costs incurred, including without limitation, for capital, fuel, power and loss or damage to property or equipment.
20. The Kansas Act against Discrimination (Kansas Statutes Annotated 44-1001, et seq., as amended) requires every person who enters into a contract with the City for construction,

alteration or repair of any public building or public work or for the acquisition of materials, equipment, supplies or service to:

- a. Observe the provisions of the Kansas Act Against Discrimination and not to discriminate against any person in the performance of work under the present Contract because of race, religion, color, sex, disability, national origin or ancestry, or age unrelated to such person's ability to engage in the particular work.
- b. In all solicitations or advertisement for employees, the Contractor shall include the phrase "Equal Opportunity Employer" or a similar phrase to be approved by the Kansas Human Rights Commission.
- c. Upon request, inform the Kansas Human Rights Commission and/or the City of Bel Aire Finance Department in writing the manner in which such person will recruit and screen personnel to be used in performing the Contract.
- d. Contractor shall include the provisions of sub-paragraphs (a), (b), (c), and (d) of this paragraph in each of its subcontract or purchase order and/or contract so that such provisions will be binding upon such subcontractor or Contractor.
- e. Exempted from these requirements are:
 - (1) Any Contractor who has already complied with the provisions set forth in these sections by reason of holding a contract with the Federal Government or a contract involving Federal funds (proof of compliance required).
 - (2) Any Contractor who employs fewer than four (4) employees during the term of this Contract.
 - (3) Contractors who hold contracts with the City of Bel Aire with a cumulative total of five thousand dollars (\$5,000.00) or less during the City's Fiscal Year.
- f. Reports requested by the Kansas Human Rights Commission shall be made on forms prepared by the Commission, copies of which are available from the Kansas Human Rights Commission, Contract Auditor, 900 S.W. Jackson Street, Suite 851 S., Topeka, Kansas, 66612. During the performance of any City contract or agreement the Contractor shall comply with all the provisions of the Civil Rights Act of 1964, as amended; the Equal Employment Opportunity Act of 1972; Executive Orders 11246, 11375, 11141, Part 60 of Title 41 of the Code of Federal Regulations; the Age Discrimination in Employment Act of 1967, the Rehabilitation Act of 1973; the Americans with Disabilities Act and/or any laws, regulations or amendments as may be promulgated thereunder. Any finding adverse to the Contractor under K.S.A. 1976 Supp. 44-1031, as amended or other State statutes, Federal statutes or regulations pertaining to discrimination, which finding or decision or order has become final, shall

be a breach of this Contract and any such contract may be cancelled, terminated or suspended in whole or in part by the City or its contracting agency.

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EXHIBIT C**CITY OF BEL AIRE, KANSAS
MANDATORY INDEPENDENT CONTRACTOR ADDENDUM**

1. The parties agree Contractor shall satisfy all tax and other governmentally imposed responsibilities including, but not limited to payment of state, federal, and social security taxes; unemployment taxes; workers' compensation and self-employment taxes. No federal, state, or local taxes of any kind shall be withheld or paid by City and Contractor shall indemnify City for its failure to comply with Contractor's responsibilities under this paragraph.
2. The parties agree that as an independent contractor, Contractor is not entitled to any benefits from City, including but not limited to: (a) unemployment insurance benefits; (b) workers' compensation coverage; or (c) health insurance coverage. Contractor may only receive such coverages if provided by Contractor or an entity other than City. Subject to the foregoing, Contractor hereby waives and discharges any claim, demand, or action against City's workers' compensation insurance and/or health insurance and further agrees to indemnify City for any such claims related to Contractor's operations or the performance of services by Contractor hereunder.
3. The parties hereby acknowledge and agree that City will not: (a) require Contractor to work exclusively for City; (b) establish means or methods of work for Contractor, except that City may provide plans and specifications regarding the work but will not oversee the actual work. City may establish performance standards for the contracted outcomes. (c) pay to Contractor a salary or hourly rate, but rather will pay to Contractor a fixed or contract rate; (d) provide training for Contractor on performance of the services to be done; City may provide informational briefing on known conditions. (e) provide tools or benefits to Contractor (materials and equipment may be supplied if negotiated); (f) dictate the time of Contractor's performance; and (g) pay Contractor personally; instead, City will make all checks payable to the trade or business name under which Contractor does business.
4. Contractor does not have the authority to act for City, to bind City in any respect whatsoever, or to incur debts or liabilities in the name of or on behalf of City.
5. Unless given express written consent by City, Contractor agrees not to bring any other party (including but not limited to employees, agents, subcontractors, sub-subcontractors, and vendors) onto the project site.
6. If Contractor is given written permission to have other parties on the site, and Contractor engages any other party which may be deemed to be an employee of Contractor, Contractor will be required to provide the appropriate workers' compensation insurance coverage as required by this Agreement.
7. Contractor has and hereby retains control of and supervision over the performance of Contractor's obligations hereunder. Contractor agrees to retain control over any allowed parties employed or contracted by Contractor for performing the services hereunder and take full and

complete responsibility for any liability created by or from any actions or individuals brought to the project by Contractor.

8. Contractor represents that it is engaged in providing similar services to the public and not required to work exclusively for City.
9. All services are to be performed solely at the risk of Contractor and Contractor shall take all precautions necessary for the safety of its and the City's employees, agents, subcontractors, sub-subcontractors, vendors, along with members of the public it encounters while performing the work.
10. Contractor will not combine its business operations in any way with City's business operations and each party shall maintain their operations as separate and distinct.

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City of Bel Aire, Kansas



STAFF REPORT

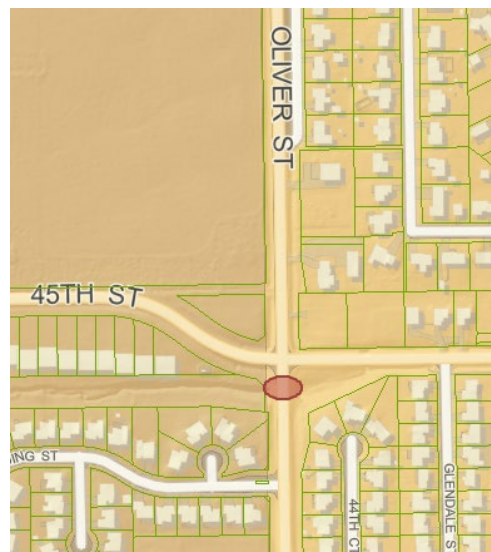
DATE: August 12, 2025
TO: Ted Henry, City Manager
FROM: Anne Stephens, City Engineer
RE: 45th and Oliver Bridge Replacement Engineering Services

Current Situation:

Garver designed the Bridge Replacement for the 45th and Oliver bridge. Since this was pulled out of the overall 45th, Oliver to Woodlawn Road Reconstruction project as a separate project due to KDOT funding, additional work was needed to separate the plan set, produce bidding documents, and provide bidding services.

Discussion:

Since additional work was required to separate the bridge replacement from the overall 45th Street Replacement plans, this supplemental agreement request is to cover fees associated with the separation work, plan development, bidding document development and bidding services associated with the project. This supplemental does not cover design services for the bridge replacement itself since those services were already performed and paid for under the overall 45th Street Reconstruction project.



Financials:

Garver is asking for \$18,896 in additional fees for the work of separating the plans and bidding out the project. The cost of this work will be included in the temp note with the rest of the project costs.

Staff Recommendation:

Staff recommends that Council accept the supplemental agreement from Garver for the plan separation and bidding services of the 45th and Oliver Bridge Replacement project.



1995 Midfield Road
Wichita, KS 67209
TEL 316.264.8008
www.GarverUSA.com

May 14th, 2025

Anne Stephens
City of Bel Aire
7651 E. Central Park Avenue
Bel Aire, Kansas 67226

RE: Supplemental Agreement to design services for 45th & Oliver Box Replacement

Dear Ms. Stephens,

As requested, we have reviewed the costs incurred for the design of the RCB at 45th & Oliver as a separate project. After our reviewing our billed hours, the total cost of the modified design was \$18,986. Please bear in mind that the cost above does not include our original hydrology and hydraulic design, topographic surveying and final grading design. All of those fees were included in our original fee for 45th so we did not include them in this request.

FWIW, because the other work was included in the overall 45th Street project, this fee is approximately 5% of the as-bid construction cost, which is well below the standard fee for design that would normally be 10-12% for a project of this size. Please contact me should you require any additional information. We appreciate the opportunity to work with you on this project.

Sincerely,

GARVER, LLC

Kenneth W. Lee, PE
Senior Project Manager

Accepted for City of Bel Aire by:

Title: _____

Date: _____

**AMENDMENT NO. 1
TO AGREEMENT
FOR
PROFESSIONAL ENGINEERING SERVICES**

This Amendment No. 1 dated this 19th day of August, 2025, is made a part of Project No. 21T41278 (hereinafter “Agreement”) dated January 17, 2023, between the City of Bel Aire, Kansas (hereinafter “Owner”) and Garver, LLC (hereinafter “Garver”) for professional engineering services.

1. The Scope of Services of Garver of said Agreement is amended as described below and in accordance with Section 4.1. of the Agreement.

- 1.1. Garver reviewed the costs incurred for the design of the RCB at 45th & Oliver as a separate project due to KDOT funding. Additional work was needed to separate the plan set, plan development, produce bidding documents, and provide bidding services. After Garver reviewed the billed hours, the total cost of the modified design was \$18,986.00.

This cost does not include Garver’s original hydrology and hydraulic design, topographic surveying and final grading design. All of these fees were included in Garver’s original fee for 45th so Garver does not include those in this request. The additional cost of \$18,986.00 is approximately 5% of the as-bid construction cost, which is well below the standard fee for design that would normally be 10-12% for a project of this size.

2. Fee.

- 2.1. For the Services described above, Owner will pay Garver \$18,986.00.

Per the Agreement, Garver shall invoice Owner in accordance with Section 3.2. and Owner shall pay Garver in accordance with Section 3.3.1.

In accordance with the terms of the Agreement, the City hereby authorizes the amendment to the Agreement, as referenced in this Amendment No. 1. This Amendment No. 1 shall be incorporated into the Agreement by reference. In all other respects, the terms and conditions of the Agreement shall remain in full force and effect, except as specifically modified by this Amendment No. 1.

Acceptance of the terms of this Amendment No. 1 is acknowledged by the following authorized signatures of the parties to the Agreement.

IN WITNESS WHEREOF, Owner and Garver have executed this Amendment as of the date written above.

[Remainder of this page intentionally left blank]

APPROVED by the Governing Body of the City of Bel Aire, Kansas, on the 19th day of August, 2025.

SIGNED by the Mayor on the _____ day of August, 2025.

CITY OF BEL AIRE, KANSAS

Jim Benage, Mayor

ATTEST:

APPROVED AS TO FORM ONLY:

Melissa Krehbiel, City Clerk

Maria A. Schrock, City Attorney

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SIGNED by Garver on the _____ day of August, 2025.

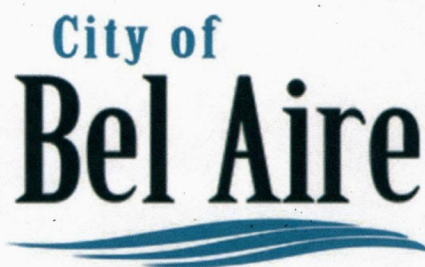
GARVER, LLC.

(Authorized Signature: Name, Title)
Kenneth W. Lee, Senior Project Manager

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**Agreement
For
Professional Services
City of Bel Aire
Project No. 21T41278**





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THIS PROFESSIONAL SERVICES AGREEMENT ("**Agreement**") is made as of the Effective Date by and between the **City of Bel Aire, Kansas** (hereinafter referred to as "**Owner**"), and **Garver, LLC** (hereinafter referred to as "**Garver**"). Owner and Garver may individually be referred to herein after as a "**Party**" and/or "**Parties**" respectively.

RECITALS

WHEREAS, Owner intends to design an arterial roadway on 45th Street North from and including the intersection of Oliver, to the westerly end of the arterial street improvements on Woodlawn (the "**Project**").

WHEREAS, Garver will provide professional Services related to the Project as further described herein.

NOW THEREFORE, in consideration of the mutual covenants herein contained and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the Parties agree as follows:

1. DEFINITIONS

In addition to other defined terms used throughout this Agreement, when used herein, the following capitalized terms have the meaning specified in this Section:

"Effective Date" means the date last set forth in the signature lines below.

"Damages" means any and all damages, liabilities, or costs (including reasonable attorneys' fees recoverable under applicable law).

"Hazardous Materials" means any substance that, under applicable law, is considered to be hazardous or toxic or is or may be required to be remediated, including: (i) any petroleum or petroleum products, radioactive materials, asbestos in any form that is or could become friable, (ii) any chemicals, materials or substances which are now or hereafter become defined as or included in the definition of "hazardous substances," "hazardous wastes," "hazardous materials," "extremely hazardous wastes," "restricted hazardous wastes," "toxic substances," "toxic pollutants," or any words of similar import pursuant to applicable law; or (iii) any other chemical, material, substance or waste, exposure to which is now or hereafter prohibited, limited or regulated by any governmental instrumentality, or which may be the subject of liability for damages, costs or remediation.

"Personnel" means affiliates, directors, officers, partners, members, employees, and agents.

2. SCOPE OF SERVICES

2.1. Services. Owner hereby engages Garver to perform the scope of service described in Exhibit A attached hereto ("**Services**"). Execution of this Agreement by Owner constitutes Owner's written authorization to proceed with the Services. In consideration for such Services, Owner agrees to pay Garver in accordance with Section 3 below.



3. PAYMENT

- 3.1. Fee. For the Services described under Section 2.1, Owner will pay Garver in accordance with this Section 3 and Exhibit B. Owner represents that funding sources are in place with the available funds necessary to pay Garver in accordance with the terms of this Agreement.
- 3.2. Invoicing Statements. Garver shall invoice Owner on a monthly basis. Such invoice shall include supporting documentation reasonably necessary for Owner to know with reasonable certainty the proportion of Services accomplished. The Owner's terms and conditions set forth in a purchase order (or any similar document) are expressly rejected.
- 3.3. Payment.
 - 3.3.1. Due Date. Owner shall pay Garver all undisputed amounts within thirty (30) days after receipt of an invoice. Owner shall provide notice in writing of any portion of an invoice that is disputed in good faith within fifteen (15) days of receipt of an invoice. Garver shall promptly work to resolve any and all items identified by Owner relating to the disputed invoice. All disputed portions shall be paid promptly upon resolution of the underlying dispute.
 - 3.3.2. If any undisputed payment due Garver under this Agreement is not received within forty-five (45) days from the date of an invoice, Garver may elect to suspend Services under this Agreement without penalty.
 - 3.3.3. Payments due and owing that are not received within thirty (30) days of an invoice date will be subject to interest at the lesser of a one percent (1%) monthly interest charge (compounded) or the highest interest rate permitted by applicable law.

4. AMENDMENTS

- 4.1. Amendments. Garver shall be entitled to an equitable adjustment in the cost and/or schedule for circumstances outside the reasonable control of Garver, including modifications in the scope of Services, applicable law, codes, or standards after the Effective Date ("Amendment"). As soon as reasonably possible, Garver shall forward a formal Amendment to Owner with backup supporting the Amendment. All Amendments should include, to the extent known and available under the circumstances, documentation sufficient to enable Owner to determine: (i) the factors necessitating the possibility of a change; (ii) the impact which the change is likely to have on the cost to perform the Services; and (iii) the impact which the change is likely to have on the schedule. All Amendments shall be effective only after being signed by the designated representatives of both Parties. Garver shall have no obligation to perform any additional services created by such Amendment until a mutually agreeable Amendment is executed by both Parties.

5. OWNER'S RESPONSIBILITIES

- 5.1. In connection with the Project, Owner's responsibilities shall include the following:
 - 5.1.1. Those responsibilities set forth in Exhibit A.
 - 5.1.2. Owner shall be responsible for all requirements and instructions that it furnishes to Garver pursuant to this Agreement, and for the accuracy and completeness of all



programs, reports, data, and other information furnished by Owner to Garver pursuant to this Agreement. Garver may use and rely upon such requirements, programs, instructions, reports, data, and information in performing or furnishing services under this Agreement, subject to any express limitations or reservations applicable to the furnished items as further set forth in Exhibit A.

- 5.1.3. Owner shall give prompt written notice to Garver whenever Owner observes or otherwise becomes aware of the presence at the Project site of any Hazardous Materials or any relevant, material defect, or nonconformance in: (i) the Services; (ii) the performance by any contractor providing or otherwise performing construction services related to the Project; or (iii) Owner's performance of its responsibilities under this Agreement.
- 5.1.4. Owner shall include "Garver, LLC" as an indemnified party under the contractor's indemnity obligations included in the construction contract documents.
- 5.1.5. Owner will not directly or indirectly solicit any of Garver's Personnel during performance of this Agreement and for a period of one (1) year beyond completion of this Agreement.

6. GENERAL REQUIREMENTS

6.1. Standards of Performance.

- 6.1.1. Industry Practice. Garver shall perform any and all Services required herein in accordance with generally accepted practices and standards employed by the applicable United States professional services industries as of the Effective Date practicing under similar conditions and locale. Such generally accepted practices and standards are not intended to be limited to the optimum practices, methods, techniques, or standards to the exclusion of all others, but rather to a spectrum of reasonable and prudent practices employed by the United States professional services industry.
- 6.1.2. Owner shall not be responsible for discovering deficiencies in the technical accuracy of Garver's services. Garver shall promptly correct deficiencies in technical accuracy without the need for an Amendment unless such corrective action is directly attributable to deficiencies in Owner-furnished information.
- 6.1.3. On-site Services. Garver and its representatives shall comply with Owner's and its separate contractor's Project-specific safety programs, which have been provided to Garver in writing in advance of any site visits.
- 6.1.4. Relied Upon Information. Garver may use or rely upon design elements and information ordinarily or customarily furnished by others including, but not limited to, specialty contractors, manufacturers, suppliers, and the publishers of technical standards.
- 6.1.5. Aside from Garver's direct subconsultants, Garver shall not at any time supervise, direct, control, or have authority over any contractor's work, nor shall Garver have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any such contractor, or the safety



precautions and programs incident thereto, for security or safety at the Project site, nor for any failure of a contractor to comply with laws and regulations applicable to that contractor's services. Garver shall not be responsible for the acts or omissions of any contractor for whom it does not have a direct contract. Garver neither guarantees the performance of any contractor nor assumes responsibility for any contractor's failure to furnish and perform its work in accordance with the construction contract documents applicable to the contractor's work, even when Garver is performing construction phase services.

- 6.1.6. In no event is Garver acting as a "municipal advisor" as set forth in the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) or the municipal advisor registration rules issued by the Securities and Exchange Commission. Garver's Services expressly do not include providing advice pertaining to insurance, legal, finance, surety-bonding, or similar services.

6.2. Instruments of Service.

- 6.2.1. Deliverables. All reports, specifications, record drawings, models, data, and all other information provided by Garver or its subconsultants, which is required to be delivered to Owner under Exhibit A (the "**Deliverables**"), shall become the property of Owner subject to the terms and conditions stated herein. Notwithstanding anything in this Agreement to the contrary, Garver shall have no obligation to deliver the Deliverables to Owner until payment has been received for the same.
- 6.2.2. Electronic Media. Owner hereby agrees that all electronic media, including CADD files ("**Electronic Media**"), are tools used solely for the preparation of the Deliverables. Upon Owner's written request, Garver will furnish to Owner copies of Electronic Media to the extent included as part of the Services. In the event of an inconsistency or conflict in the content between the Deliverables and the Electronic Media, however, the Deliverables shall take precedence in all respects. Electronic Media is furnished without guarantee of compatibility with the Owner's software or hardware. Because Electronic Media can be altered, either intentionally or unintentionally, by transcription, machine error, environmental factors, or by operators, it is agreed that, to the extent permitted by applicable law, Owner shall indemnify and hold Garver, Garver's subconsultants, and their Personnel harmless from and against any and all claims, liabilities, damages, losses, and costs, including, but not limited to, costs of defense arising out of changes or modifications to the Electronic Media form in Owner's possession or released to others by Owner. Garver's sole responsibility and liability for Electronic Media is to furnish a replacement for any non-functioning Electronic Media for reasons solely attributable to Garver within thirty (30) days after delivery to Owner.
- 6.2.3. Property Rights. All intellectual property rights of a Party, including copyright, patent, and reuse ("**Intellectual Property**"), shall remain the Intellectual Property of that Party. Garver shall obtain all necessary Intellectual Property from any necessary third parties in order to execute the Services. Any Intellectual Property of Garver or any third party embedded in the Deliverables shall remain so imbedded and may not be separated therefrom.
- 6.2.4. License. Upon Owner fulfilling its payment obligations under this Agreement, Garver hereby grants Owner a license to use the Intellectual Property, but only in the operation and maintenance of the Project for which it was provided. Use of such Intellectual



Property for modification, extension, or expansion of this Project or on any other project, unless under the direction of Garver, shall be without liability to Garver and Garver's subconsultants. To the extent permitted by applicable law, Owner shall indemnify and hold Garver, Garver's subconsultants, and their Personnel harmless from and against any and all claims, liabilities, damages, losses, and costs, including but not limited to costs of defense arising out of Owner's use of the Intellectual Property contrary to the rights permitted herein.

6.3. Opinions of Cost.

6.3.1. Since Garver has no control over: (i) the cost of labor, materials, equipment, or services furnished by others; (ii) the contractor or its subcontractor(s)' methods of determining prices; (iii) competitive bidding; (iv) market conditions; or (v) similar material factors, Garver's opinions of Project costs or construction costs provided pursuant to Exhibit A, if any, are to be made on the basis of Garver's experience and qualifications and represent Garver's reasonable judgment as an experienced and qualified professional engineering firm, familiar with the construction industry. Garver cannot and does not guarantee that proposals, bids, or actual Project or construction costs will not vary from estimates prepared by Garver.

6.3.2. Owner understands that the construction cost estimates developed by Garver do not establish a limit for the construction contract amount. If the actual amount of the low construction bid or resulting construction contract exceeds the construction budget established by Owner, Garver will not be required to re-design the Services without additional compensation. In the event Owner requires greater assurances as to probable construction cost, then Owner agrees to obtain an independent cost estimate.

6.4. Underground Utilities. Except to the extent expressly included as part of the Services, Garver will not provide research regarding utilities or survey utilities located and marked by their Owners. Furthermore, since many utility companies typically will not locate and mark their underground facilities prior to notice of excavation, Garver is not responsible for knowing whether underground utilities are present or knowing the exact location of such utilities for design and cost estimating purposes. In no event is Garver responsible for damage to underground utilities, unmarked or improperly marked, caused by geotechnical conditions, potholing, construction, or other contractors or subcontractors working under a subcontract to this Agreement.

6.5. Design with Construction Phase Services.

6.5.1. If the Owner requests in writing that Garver provide any specific construction phase services or assistance with resolving disputes or other subcontractor related issues, and if Garver agrees to provide such services, then Garver shall be compensated for the services as an Amendment in accordance with Sections 4 and 10.2 or as outlined in Exhibit A.

6.5.2. Garver shall be responsible only for those construction phase Services expressly set forth in Exhibit A, if any. With the exception of such expressly required Services, Garver shall have no responsibility or liability for any additional construction phase services, including review and approval of payment applications, design, shop drawing review, or other obligations during construction. Owner assumes all responsibility for interpretation of the construction contract documents and for construction observation



and supervision and waives any claims against Garver that may be in any way connected thereto.

- 6.5.3. Owner agrees, to the fullest extent permitted by law, to indemnify and hold Garver, Garver's subconsultants, and their Personnel harmless from any loss, claim, or cost, including reasonable attorneys' fees and costs of defense, arising or resulting from the performance of such construction phase services by other persons or entities and from any and all claims arising from modifications, clarifications, interpretations, adjustments, or changes made to the construction contract documents to reflect changed field or other conditions, except to the extent such claims arise from the negligence of Garver in performance of the Services.
- 6.6. Hazardous Materials. Nothing in this Agreement shall be construed or interpreted as requiring Garver to assume any role in the identification, evaluation, treatment, storage, disposal, or transportation of any Hazardous Materials. Notwithstanding any other provision to the contrary in this Agreement and to the fullest extent permitted by law, Owner shall indemnify and hold Garver and Garver's subconsultants, and their Personnel harmless from and against any and all losses which arise out of the performance of the Services and relating to the regulation and/or protection of the environment including without limitation, losses incurred in connection with characterization, handling, transportation, storage, removal, remediation, disturbance, or disposal of Hazardous Material, whether above or below ground.
- 6.7. Confidentiality. Owner and Garver shall consider: (i) all information provided by the other Party that is marked as "Confidential Information" or "Proprietary Information" or identified as confidential pursuant to this Section 6.7 in writing promptly after being disclosed verbally; and (ii) all documents resulting from Garver's performance of Services to be Confidential Information. Except as legally required, Confidential Information shall not be discussed with or transmitted to any third parties, except on a "need to know basis" with equal or greater confidentiality protection or written consent of the disclosing Party. Confidential Information shall not include and nothing herein shall limit either Party's right to disclose any information provided hereunder which: (i) was or becomes generally available to the public, other than as a result of a disclosure by the receiving Party or its Personnel; (ii) was or becomes available to the receiving Party or its representatives on a non-confidential basis, provided that the source of the information is not bound by a confidentiality agreement or otherwise prohibited from transmitting such information by a contractual, legal, or fiduciary duty; (iii) was independently developed by the receiving Party without the use of any Confidential Information of the disclosing Party; or (iv) is required to be disclosed by applicable law or a court order. All confidentiality obligations hereunder shall expire three (3) years after completion of the Services. Nothing herein shall be interpreted as prohibiting Garver from disclosing general information regarding the Project for future marketing purposes.

7. INSURANCE

7.1. Insurance.

- 7.1.1. Garver shall procure and maintain insurance as set forth in Exhibit C until completion of the Service. Upon request, Garver shall name Owner as an additional insured on Garver's General Liability policy to the extent of Garver's indemnity obligations provided in Section 9 of this Agreement.
- 7.1.2. Upon request, Garver shall furnish Owner a certificate of insurance evidencing the insurance coverages required in Exhibit C.



8. DOCUMENTS

- 8.1. Audit. Garver will retain all pertinent records for a period of three (3) years beyond completion of the Services. Owner may have access to such records during normal business hours with three (3) business days advanced written notice. In no event shall Owner be entitled to audit the makeup of lump sum or other fixed prices (e.g., agreed upon unit or hour rates).
- 8.2. Delivery. After completion of the Project, and prior to final payment, Garver shall deliver to the Owner all Deliverables required under Exhibit A.

9. INDEMNIFICATION / WAIVERS

9.1. Indemnification.

- 9.1.1. Garver Indemnity. Subject to the limitations of liability set forth in Section 9.2, Garver agrees to indemnify and hold Owner, and Owner's Personnel harmless from Damages due to bodily injury (including death) or third-party tangible property damage to the extent such Damages are caused by the negligent acts, errors, or omissions of Garver or any other party for whom Garver is legally liable, in the performance of the Services under this Agreement.
- 9.1.2. Owner Indemnity. Subject to the limitations of liability set forth in Section 9.2, Owner agrees to indemnify and hold Garver and Garver's subconsultants and their Personnel harmless from Damages due to bodily injury (including death) or third-party tangible property damage to the extent caused by the negligent acts, errors, or omissions of Owner or any other party for whom Owner is legally liable, in the performance of Owner's obligations under this Agreement.
- 9.1.3. In the event claims or Damages are found to be caused by the joint or concurrent negligence of Garver and the Owner, they shall be borne by each Party in proportion to its own negligence.

9.2. Waivers. Notwithstanding any other provision to the contrary, the Parties agree as follows:

- 9.2.1. The Parties agree that any claim or suit for Damages made or filed against the other Party will be made or filed solely against Garver or Owner respectively, or their successors or assigns, and that no Personnel shall be personally liable for Damages under any circumstances.
- 9.2.2. Mutual Waiver. To the fullest extent permitted by law, neither Owner, Garver, nor their respective Personnel shall be liable for any consequential, special, incidental, indirect, punitive, or exemplary damages, or damages arising from or in connection with loss of use, loss of revenue or profit (actual or anticipated), loss by reason of shutdown or non-operation, increased cost of construction, cost of capital, cost of replacement power or customer claims, and Owner hereby releases Garver, and Garver releases Owner, from any such liability.
- 9.2.3. Limitation. In recognition of the relative risks and benefits of the Project to both the Owner and Garver, Owner hereby agrees that Garver's and its Personnel's total liability under the Agreement shall be limited to one hundred percent (100%) of Garver's fee set forth in Exhibit B.



9.2.4. No Other Warranties. No other warranties or causes of action of any kind, whether statutory, express or implied (including all warranties of merchantability and fitness for a particular purpose and all warranties arising from course of dealing or usage of trade) shall apply. Owner's exclusive remedies and Garver's only obligations arising out of or in connection with defective Services (patent, latent or otherwise), whether based in contract, in tort (including negligence and strict liability), or otherwise, shall be those stated in the Agreement.

9.2.5. The limitations set forth in Section 9.2 apply regardless of whether the claim is based in contract, tort, or negligence including gross negligence, strict liability, warranty, indemnity, error and omission, or any other cause whatsoever.

10. DISPUTE RESOLUTION

10.1. Any controversy or claim ("**Dispute**") arising out of or relating to this Agreement or the breach thereof shall be resolved in accordance with the following:

10.1.1. Any Dispute that cannot be resolved by the project managers of Owner and Garver may, at the request of either Party, be referred to the senior management of each Party. If the senior management of the Parties cannot resolve the Dispute within thirty (30) days after such request for referral, then either Party may request mediation. If both Parties agree to mediation, it shall be scheduled at a mutually agreeable time and place with a mediator agreed to by the Parties. Should mediation fail, should either Party refuse to participate in mediation, or should the scheduling of mediation be impractical, either Party may file for arbitration in lieu of litigation.

10.1.2. Arbitration of the Dispute shall be administered by the American Arbitration Association ("AAA") in accordance with its Construction Industry Arbitration Rules. EACH PARTY IRREVOCABLY WAIVES, TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAWS, ANY AND ALL RIGHT TO TRIAL BY JURY. The arbitration shall be conducted by a single arbitrator, agreed to by the Parties. In no event may a demand for arbitration be made if the institution of legal or equitable proceedings based on such dispute is barred by the applicable statute of limitations.

10.1.3. The site of the arbitration shall be Wichita, Kansas. Each Party hereby consents to the jurisdiction of the federal and state courts within whose district the site of arbitration is located for purposes of enforcement of this arbitration provision, for provisional relief in aid of arbitration, and for enforcement of any award issued by the arbitrator.

10.1.4. To avoid multiple proceedings and the possibility of inconsistent results, either Party may seek to join third parties with an interest in the outcome of the arbitration or to consolidate arbitration under this Agreement with another arbitration. Within thirty (30) days of receiving written notice of such a joinder or consolidation, the other Party may object. In the event of such an objection, the arbitrator shall decide whether the third party may be joined and/or whether the arbitrations may be consolidated. The arbitrator shall consider whether any entity will suffer prejudice as a result of or denial of the proposed joinder or consolidation, whether the Parties may achieve complete relief in the absence of the proposed joinder or consolidation, and any other factors which the arbitrators conclude should factor on the decision.



10.1.5. The arbitrator shall have no authority to award punitive damages. Any award, order or judgment pursuant to the arbitration is final and may be entered and enforced in any court of competent jurisdiction.

10.1.6. The prevailing Party shall be entitled to recover its attorneys' fees, costs, and expenses, including arbitrator fees and costs and AAA fees and costs.

10.1.7. The foregoing arbitration provisions shall be final and binding, construed and enforced in accordance with the Federal Arbitration Act, notwithstanding the provisions of this Agreement specifying the application of other law. Pending resolution of any Dispute, unless the Agreement is otherwise terminated, Garver shall continue to perform the Services under this Agreement that are not the subject of the Dispute, and Owner shall continue to make all payments required under this Agreement that are not the subject of the Dispute.

10.1.8. Owner and Garver further agree to use commercially reasonable efforts to include a similar dispute resolution provision in all agreements with independent contractors and subconsultants retained for the Project.

10.2. Litigation Assistance. This Agreement does not include costs of Garver for required or requested assistance to support, prepare, document, bring, defend, or assist in litigation undertaken or defended by Owner, unless litigation assistance has been expressly included as part of Services. In the event Owner requests such services of Garver, this Agreement shall be amended in writing by both Owner and Garver to account for the additional services and resulting cost in accordance with Section 4.

11. TERMINATION

11.1. Termination for Convenience. Owner shall have the right at its sole discretion to terminate this Agreement for convenience at any time upon giving Garver ten (10) days' written notice. In the event of a termination for convenience, Garver shall bring any ongoing Services to an orderly cessation. Owner shall compensate Garver in accordance with Exhibit B for: (i) all Services performed and reasonable costs incurred by Garver on or before Garver's receipt of the termination notice, including all outstanding and unpaid invoices, and (ii) all costs reasonably incurred to bring such Services to an orderly cessation.

11.2. Termination for Cause. This Agreement may be terminated by either Party in the event of failure by the other Party to perform any material obligation in accordance with the terms hereof. Prior to termination of this Agreement for cause, the terminating Party shall provide at least seven (7) business days written notice and a reasonable opportunity to cure to the non-performing Party. In all events of termination for cause due to an event of default by the Owner, Owner shall pay Garver for all Services properly performed prior to such termination in accordance with the terms, conditions and rates set forth in this Agreement.

11.3. Termination in the Event of Bankruptcy. Either Party may terminate this Agreement immediately upon notice to the other Party, and without incurring any liability, if the non-terminating Party has: (i) been adjudicated bankrupt; (ii) filed a voluntary petition in bankruptcy or had an involuntary petition filed against it in bankruptcy; (iii) made an assignment for the benefit of creditors; (iv) had a trustee or receiver appointed for it; (v) becomes insolvent; or (vi) any part of its property is put under receivership.



12. MISCELLANEOUS

- 12.1. Governing Law. This Agreement is governed by the laws of the State of Kansas, without regard to its choice of law provisions.
- 12.2. Successors and Assigns. Owner and Garver each bind themselves and their successors, executors, administrators, and assigns of such other party, in respect to all covenants of this Agreement; neither Owner nor Garver shall assign, sublet, or transfer their interest in this Agreement without the written consent of the other, which shall not be unreasonably withheld or delayed.
- 12.3. Independent Contractor. Garver is and at all times shall be deemed an independent contractor in the performance of the Services under this Agreement.
- 12.4. No Third-Party Beneficiaries. Nothing herein shall be construed to give any rights or benefits hereunder to anyone other than Owner and Garver. This Agreement does not contemplate any third-party beneficiaries.
- 12.5. Entire Agreement. This Agreement constitutes the entire agreement between Owner and Garver and supersedes all prior written or oral understandings and shall be interpreted as having been drafted by both Parties. This Agreement may be amended, supplemented, or modified only in writing by and executed by both Parties.
- 12.6. Severance. The illegality, unenforceability, or occurrence of any other event rendering a portion or provision of this Agreement void shall in no way affect the validity or enforceability of any other portion or provision of the Agreement. Any void provision of this Agreement shall be construed and enforced as if the Agreement did not contain the particular portion or provision held to be void.
- 12.7. Counterpart Execution. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which taken together constitute one Agreement. Delivery of an executed counterpart of this Agreement by fax or transmitted electronically in legible form, shall be equally effective as delivery of a manually executed counterpart of this Agreement.

13. EXHIBITS

- 13.1. The following Exhibits are attached to and made a part of this Agreement:

Exhibit A – Scope of Services
Exhibit B – Compensation Schedule
Exhibit C – Insurance
Exhibit D – [Reserved]

If there is an express conflict between the provisions of this Agreement and any Exhibit hereto, the terms of this Agreement shall take precedence over the conflicting provisions of the Exhibit.



Owner and Garver, by signing this Agreement, acknowledges that they have independently assured themselves and confirms that they individually have examined all Exhibits, and agrees that all of the aforesaid Exhibits shall be considered a part of this Agreement and agrees to be bound to the terms, provisions, and other requirements thereof, unless specifically excluded.
Acceptance of this proposed Agreement is indicated by an authorized agent of the Owner signing in the space provided below. Please return one signed original of this Agreement to Garver for our records.

IN WITNESS WHEREOF, Owner and Garver have executed this Agreement effective as of the date last written below.

City of Bel Aire, Kansas	Garver, LLC
By: <u></u> Signature	By: <u></u> Signature
Name: <u></u> Printed Name	Name: <u>Christopher Bohm</u> Printed Name
Title: <u></u>	Title: <u>Senior Project Manager</u>
Date: <u>02/14/2023</u>	Date: <u>1/23/2023</u>
Attest: <u></u>	Attest: <u></u>



**EXHIBIT A
(SCOPE OF SERVICES)**

- 1.1 Garver shall provide the following Services:
 - 1.1.1 As detailed in this Exhibit A (see below).
- 1.2 In addition to those obligations set forth in the Agreement, Owner shall:
 - 1.2.1 Give thorough consideration to all documents and other information presented by Garver and informing Garver of all decisions within a reasonable time so as not to delay the Services.
 - 1.2.2 Make provision for the Personnel of Garver to enter public and private lands as required for Garver to perform necessary preliminary surveys and other investigations required under the applicable Work Order.
 - 1.2.3 Obtain the necessary lands, easements and right-of-way for the construction of the work. All costs associated with securing the necessary land interests, including property acquisition and/or easement document preparation, surveys, appraisals, and abstract work, shall be borne by the Owner outside of this Agreement, except as otherwise described in the Services under Section 2.1.
 - 1.2.4 Furnish Garver such plans and records of construction and operation of existing facilities, available aerial photography, reports, surveys, or copies of the same, related to or bearing on the proposed work as may be in the possession of Owner. Such documents or data will be returned upon completion of the Services or at the request of Owner.
 - 1.2.5 Pay all plan review and advertising costs in connection with the Project.
 - 1.2.6 Provide legal, accounting, and insurance counseling services necessary for the Project and such auditing services as Owner may require.
 - 1.2.7 Coordinate with Garver on the application for permits and other approvals from all governmental authorities having jurisdiction over the Project and others as may be necessary for completion of the Project. Owner will pay all applicable permit fees for the project.
 - 1.2.8 Furnish Garver a current geotechnical report for the proposed site of construction. Garver will coordinate with the geotechnical consultant, Owner has contracted with, on Owner's behalf for the Project specific requested information.
 - 1.2.9 Furnish Garver with the results of hydroexcavation locations and depths of selected underground utility lines. Garver will coordinate with the hydroexcavation company, Owner has contracted with, on Owner's behalf for the Project specific requested information.



EXHIBIT A (SCOPE OF SERVICES)

1.3 Garver shall provide the following Services (Engineering Design)

Furnish engineering and technical services as required to develop the plans, supplemental specifications and estimates of the quantities of work for the PROJECT in accordance with design standards and in the format and detail required by the City of Bel Aire, Kansas, the Kansas Department of Transportation (KDOT), and as outlined in this Appendix. It is understood that the Owner intends to apply for WAMPO funding for the project. All planning and design documents will be produced to meet KDOT requirements. Plans will include the design of streets with incidental drainage, driveway and approach replacements on 45th Street North from 250' west of Oliver to the west line of the current Woodlawn Improvements.

When authorized by the Owner, proceed with development of plans for the PROJECT based on the preliminary design concepts approved by the Owner.

1. Perform Traffic Study: Garver will prepare a traffic study that analyzes the corridor configuration (3 vs 5 lane) and intersection design recommendations (roundabout vs signalized).
 - a. Collect Data
 - i. Perform field observations during AM, school dismissal and PM peak periods, data to be collected by a third party traffic firm to be contracted directly by the City of Bel Aire.
 - ii. Collect/compile traffic data at 10 intersections; compare to prior collected data and perform diversion analysis to determine existing year 2023 traffic volumes
 - b. Corridor Design Analysis
 - i. Coordinate with WAMPO; perform growth scenario analysis for corridor and produce 2045 design traffic volumes
 - ii. Perform capacity analysis for corridor and intersections – current configuration 2023/2045 AM & PM
 - iii. Conduct signal warrant analysis at Oliver/45th Street
 - iv. Analyze crash data and perform predictive safety analysis for proposed improvements
 - v. Perform iterative capacity analysis for corridor and intersections – iterative/proposed configuration 2023/2045 AM & PM
 - vi. Perform turn lane analysis at study intersections
 - c. Develop traffic report
 - d. Coordinate with City for public involvement/stakeholder coordination and City council meeting
2. Concept Phase. Prepare preliminary design concepts for the Owner or its designated representative prior to progressing to detail aspects of the work unless waived by the Owner. Key areas of initial design:
 - a. Proposed intersection configuration at 45th & Oliver
 - i. Roundabout vs Signalized
 - ii. 4-way stop with traffic equipment plumbing only will be an option if signal warrants are not met.
 - b. Access control plan for Lots 1-12, Block 1, Krueger 1st Addition
 - i. Consider Direct access vs. Frontage Road
 - c. Consider Relocation of East Access Drive for Sunrise Christian Academy (SCA)



- i. Realign to match Edgemoor is preliminary recommendation.
 - d. Prepare Ped/Bike Access plan along corridor
 - i. Evaluate Location and design options for signal crossing at SCA
 - ii. Evaluation of adjacent sidewalks connecting to Eagle Lake Park for ADAAG compliance.
 - iii. Evaluate sidewalk connections into adjacent neighborhoods.
 - iv. Coordinate with USD259 and the City of Wichita to determine partnership opportunities for construction of a sidewalk over to Stuckey Middle School as part of this project.
- 3. Public Involvement: Work with City of Bel Aire to develop and implement public involvement plan during the preliminary concept stage through project bidding.
 - a. Development and maintain stakeholder database throughout the concept and design process.
 - b. Create Public Involvement Plan
 - i. Social media
 - 1. Monthly E-Blast coordinated with the City of Bel Aire
 - ii. Project website
 - 1. Information for city website
 - 2. Create project specific website
 - a. Monthly Website update to display progress
 - c. Present proposed public involvement plan at City Council Workshop
 - d. Create Virtual Town Hall Interface
 - i. Conduct virtual meetings to highlight prelim. Design (Priced as 1 mtg)
 - ii. Record for "On Demand" viewing via YouTube or other streaming media delivery platform
 - iii. Allow comments via social media or website
 - e. Conduct live Town Hall meeting
 - i. City pays for newspaper and other advertising
 - f. Present public involvement findings and results of traffic study at City Council Workshop.
 - g. Bi-monthly City Council Presentation during design
 - i. Coordinate with City Staff monthly for other council updates
- 4. Preliminary Design Plans. Plans will include the following elements:
 - a. Preliminary Plans will be submitted for the following stages (including opinions of cost)
 - i. Field Check
 - ii. Office Check
 - b. Typical Sections and General Notes as needed.
 - c. Pavement Removal Plans
 - d. Plan/Profile sheets for construction of roadway improvements
 - i. Project will consider realignment of 45th West of Oliver to promote a safer transition in alignment due to north-south offset
 - ii. Intersection Plans & Details
 - e. Sidewalk and Multi-Use Path Plans
 - i. 6' Sidewalk along south side of proposed corridor (side to be finalized during design/concept phase)
 - ii. 10' Multi-Use Path on north side of proposed corridor (side to be finalized during design/concept phase)
 - iii. Sidewalk to provide access along south side of 45th to Stuckey Middle School if coordination with Wichita and USD259 supports its inclusion.



- iv. Sidewalk south of 45th to adjacent additions as an add/alternate option.
 - f. Intersection Design Plans
 - i. Intersection Layouts
 - 1. Includes accel/decel lanes as identified in traffic study
 - ii. Traffic Signal Plans
 - 1. Underground Equipment Plans
 - 2. Traffic Signal Plans and Details (Includes preliminary timing design)
 - g. Pavement marking and Project Signage plans
 - i. Prepared in accordance with the MUTCD and other local and state requirements.
 - h. Relocation Plans for Existing City Utilities
 - i. Water Main for Water Tower
 - ii. Sanitary Sewer Manholes Adjusted as necessary
 - i. Retaining wall plans and details if necessary
 - j. Erosion Control Plans as needed for NPDES Permit.
 - k. Landscaping Plans
 - i. Proposed tree planting plan for corridor
 - ii. Proposed seeding/sodding plan for corridor
 - iii. Proposed plan for pedestrian node at 45th & Oliver for future implementation
 - l. Utility coordination as outlined below.
5. Hydrology Design: Perform analysis of hydrology and hydraulics for the project, including storm sewer and culverts as necessary.
- a. Drainage maps indicating drainage basins and flow directions of proposed drainage pathways and storm sewer systems.
 - b. Evaluation of western drainage basin to determine if it could be contained in box or with open channel
 - c. Replacement of "bridge" with new storm sewer system south of 45th & Oliver
 - d. Evaluation of east basin to determine if existing pond on private property could be modified to provide additional detention to reduce flooding of Tributary Seven south of 45th Street.
6. Final Plan Preparation. Plans will include the following elements:
- a. Final opinion of cost
 - b. Address office check comments and implement any final changes identified by stakeholders and city staff.
 - c. Continued Utility coordination
 - d. Coordination with survey staff for preparation of right of way and temporary construction easement documents
 - e. Finalize permit documents
 - f. Implement final changes in Landscaping plans.
 - g. Construction traffic control plan
 - i. Final constructability review
 - h. Final Quality Assurance/Quality Control review
 - i. In-office review by Engineer not involved with design
 - ii. Construction Services Staff Review
7. Bidding Support Services: Assist City with PS&E review as well as putting the project out to Bid
- a. PS&E Coordination



- b. Final Utility Clearance Forms
 - c. Assist City with Pre-Bid Conference
 - d. Address addendums and RFI's
 - e. Provide list of potential contractors
 - f. Prepare conformed construction documents
 - g. Assist City with Pre-Construction Conference
- 8. Construction Support: Provide assistance during construction as necessary.
 - a. This scope item will be deleted if Garver is selected to provide Construction Engineering and Inspection (CEI) services.
 - b. Monthly Teams meeting with City and selected CEI firm
 - c. Provide RFI support during construction including questions from shop drawing reviews.
 - d. Field visits as necessary to assist with questions during construction.
- 9. Field Surveys. Provide engineering and technical personnel and equipment to obtain survey data as required for engineering design.
 - a. Full topographic survey of project corridor
 - i. One Call to be performed on entire corridor for locations of existing utilities.
 - b. Location and documentation of section line control for corridor
 - c. Establishment of a minimum of four project benchmarks along corridor
 - i. NAVD88 datum will be used.
 - d. Survey will be performed on state plane coordinate system with plans prepared using ground-modified coordinates.
 - e. Reset section line control and right of way control – post acquisition.
 - f. Legal descriptions for right of way and temporary construction easement acquisitions where necessary.
 - i. This work will not be part of the base contract price and will be paid on a per parcel basis.
- 10. Soils and Foundation Investigations. When recommended by Garver, and/or requested by the Owner, the Owner shall direct an approved testing laboratory to perform subsurface borings and soils investigations for the PROJECT for the purpose of determining subgrade requirements, subsurface soil conditions or other investigations necessary for the design of the pavement. Garver will coordinate with the Owner and the testing laboratory to determine the quantity and location of subsurface borings.
- 11. Utility Coordination: Garver will work with existing utilities with facilities along the corridor to identify all known potential utility conflicts and, when authorized by the Owner, provide prints of plans to each utility identifying the problem locations.
 - a. GARVER shall meet with utility company representatives as required to review the PROJECT design and interpret engineering drawings and effect resolutions of conflicts.
 - b. When recommended by Garver, and/or requested by the Owner, the Owner shall direct a hydroexcavation contractor to perform hydroexcavation investigations for the PROJECT for the purpose of determining the location and depth of underground utilities as necessary for the design of the pavement. Garver will assist in developing a list of locations to be hydroexcavated and will collect location and depth information of exposed utilities.
 - c. Garver will use KDOT Utility Form B in coordination with utilities along route.



- d. Garver will provide City of Bel Aire reports on utility coordination progress for bi-monthly Council meetings, (more often if necessary).
12. Project Deliverables
- a. Deliver original plan tracings and specification originals to the Owner.
 - b. Provide AutoCAD V. 2020 drawing files for the PROJECT to the Owner.
13. Exceptions: Garver's scope of services does NOT include the following items:
- a. Geotechnical Investigations
 - i. The Owner's contract with the testing laboratory shall provide that the testing laboratory is responsible to the Owner for the accuracy and competence of their work.
 - ii. The cost of soil and boring investigations shall be directly contracted with and billed directly to the Owner.
 - iii. An electronic copy of the geotechnical report will be provided to Garver.
 - b. Hydroexcavation Services
 - i. The Owner's contract with the hydroexcavation company shall provide that the hydroexcavation company is responsible to the Owner for the accuracy and competence of their work.
 - ii. The cost of those investigations shall be directly contracted with and billed directly to the Owner.
 - c. Construction Phase Services except as outlined above.



**EXHIBIT B
(COMPENSATION SCHEDULE)**

The table below presents a summary of the fee amounts and fee types for this Agreement.

WORK DESCRIPTION	FEE AMOUNT	FEE TYPE
Concept Phase/Traffic/Public Involvement	\$121,097	LUMP SUM
Design Phase	\$579,451	LUMP SUM
Prepare ROW Documents	\$10,500	RATE SCHEDULE
Prepare Temporary Construction Easements	\$10,500	RATE SCHEDULE
Construction Support Services	\$18,154	RATE SCHEDULE
TOTAL FEE	\$739,702.00	

The lump sum amount to be paid under this Agreement is \$700,548.

Any unused portion of the fee, due to delays beyond Garver's control, will be increased six percent (6%) annually with the first increase effective on or about June 1, 2025.

The Owner will pay Garver for Service rendered at the agreed upon rates for each classification of Garver's personnel (may include contract staff classified at Garver's discretion) plus reimbursable expenses including but not limited to printing, courier service, reproduction, and travel. The total amount paid to Garver under this Agreement is estimated to be \$39,154. The actual total fee may exceed this estimate. The agreed upon rates will be increased annually with the first increase effective on or about July 1, 2023. Notwithstanding the foregoing, Garver shall be entitled, in its sole discretion, to substitute a more qualified person (e.g., C-4) with a less qualified person (e.g., C-1); provided however, in such event Garver shall only be entitled to payment at the lesser rate.

Expenses other than salary costs that are directly attributable to performance of our Services will be billed as follows:

1. Direct cost for outside reproduction and presentation material preparation, and mail/courier expenses.
2. The amount allowed by the federal government for mileage with an additional \$0.05 for survey trucks/vans.
3. \$20 per hour for GPS survey equipment use.

As directed by the Owner, some billable Services may have been performed by Garver prior to execution of this Agreement. Payment for these Services will be made in accordance with the fee arrangement established herein, as approved by the Owner.

Garver shall provide Owner notice when Garver is within ten percent (10%) of the not-to-exceed amount. In which event, Owner may direct Garver to proceed with the Services up to the not-to-exceed budgetary threshold before ceasing performance of the Services or increase the not-to-exceed amount with notice to Garver. Underruns in any phase may be used to offset overruns in another phase as long as the overall Agreement amount is not exceeded. In no event shall the not-to-exceed amount be interpreted as a guarantee the Services can be performed for the not-to-exceed budgetary threshold.



Garver Wichita Hourly Rate Schedule: July 2022 - June 2023

Classification	Rates	Classification	Rates
Engineers / Architects		Resource Specialists	
E-1	\$ 120.00	RS-1	\$ 96.00
E-2	\$ 139.00	RS-2	\$ 133.00
E-3	\$ 172.00	RS-3	\$ 188.00
E-4	\$ 192.00	RS-4	\$ 246.00
E-5	\$ 219.00	RS-5	\$ 308.00
E-6	\$ 270.00	RS-6	\$ 379.00
E-7	\$ 330.00	RS-7	\$ 431.00
Planners		Environmental Specialists	
P-1	\$ 144.00	ES-1	\$ 127.00
P-2	\$ 181.00	ES-2	\$ 154.00
P-3	\$ 225.00	ES-3	\$ 191.00
P-4	\$ 251.00	ES-4	\$ 240.00
P-5	\$ 290.00	ES-5	\$ 293.00
Designers		ES-6	\$ 376.00
D-1	\$ 112.00	ES-7	\$ 425.00
D-2	\$ 131.00	Project Controls	
D-3	\$ 156.00	PC-1	\$ 99.00
D-4	\$ 181.00	PC-2	\$ 136.00
Technicians		PC-3	\$ 173.00
T-1	\$ 87.00	PC-4	\$ 222.00
T-2	\$ 127.00	PC-5	\$ 271.00
T-3	\$ 140.00	PC-6	\$ 333.00
T-4	\$ 170.00	PC-7	\$ 428.00
Surveyors		Administration / Management	
S-1	\$ 63.00	M-1	\$ 481.00
S-2	\$ 75.00	AM-1	\$ 69.00
S-3	\$ 114.00	AM-2	\$ 93.00
S-4	\$ 137.00	AM-3	\$ 130.00
S-5	\$ 170.00	AM-4	\$ 165.00
S-6	\$ 193.00	AM-5	\$ 203.00
2-Man Crew (Survey)	\$ 216.00	AM-6	\$ 250.00
3-Man Crew (Survey)	\$ 270.00	AM-7	\$ 301.00
2-Man Crew (GPS Survey)	\$ 236.00		
3-Man Crew (GPS Survey)	\$ 290.00		
Construction Observation			
C-1	\$ 106.00		
C-2	\$ 136.00		
C-3	\$ 166.00		
C-4	\$ 192.00		
C-5	\$ 244.00		



**EXHIBIT C
(INSURANCE)**

Pursuant to Section 7.1 of the Agreement, Garver shall maintain the following schedule of insurance until completion of the Services:

Worker's Compensation	Statutory Limit
Automobile Liability	
Combined Single Limit (Bodily Injury and Property Damage)	\$500,000
General Liability	
Each Occurrence	\$1,000,000
Aggregate	\$2,000,000
Professional Liability	
Each Claim Made	\$1,000,000
Annual Aggregate	\$2,000,000



CHANGE ORDER (CO) FORM

Contractor: Dondlinger & Sons Construction
 Engineer: Garver
 Agreement Name: 45th & Oliver Bridge Reconstruction/Rehabilitation
 Agreement Scope: 45th & Oliver Bridge Reconstruction/Rehabilitation to serve Bel Aire
 Agreement Date: 05/23/2025
 Agreement Price: \$362,037.20 Agreement Time: 20 Working Days

Change Order No: 1

Date of Issuance: 08/12/25

Additional Work:

Additional potholing to verify elevations and installation of steel beams to provide support across the work area for ATT, Kansas Gas and other utilities.

Reason for Additional Work:

Additional buried utilities were discovered during pre-construction exploration activities. The utilities are not in direct conflict with the proposed box but must be supported over the work area to prevent damage to the utilities and potential service failures.

Agreement Time:

Contractor has requested an additional 2 working days.

Change in Contract Price	Change in Contract Times
Original Contract Price: \$ 362,037.20	Original Contract Times: Substantial Completion: 20 Working days
Increase this Change Order: \$ 14,828.00	Increase this Change Order: Substantial Completion: 2 Working days
Contract Price this Change Order: \$ 376,865.20	Contract Times with all approved Change Orders: Substantial Completion: 22 Working days

Summary Of Costs as of Date of Issuance for this Change Order:

See Table above.

In accordance with the terms of the Agreement referred to on page 1, the City hereby authorizes the change to the Agreement, as referenced in this Change Order. This Change Order, shall be incorporated into the Agreement by

Page 1 of 4

reference. In all other respects, the terms and conditions of the Agreement shall remain in full force and effect, except as specifically modified by this Change Order.

The additional work for this Change Order is to be performed at a cost not to exceed **\$14,828.00.**

The additional work for this Change Order cannot be completed until approved by all parties on the following signature pages.

[Remainder of this page intentionally left blank]

This Change Order is Approved and Passed by the Governing Body of the City of Bel Aire, Kansas, on the 19th day of August, 2025.

Recommended and Approved:

Anne Stephens, City Engineer Date

Approved:

Ted Henry, City Manager Date

Approved as to Form Only:

Maria A. Schrock, City Attorney Date

By Order of the Governing Body:

Jim Benage, Mayor Date
Owner (Authorized Signature)

Attest:

Melissa Krehbiel, City Clerk

[Remainder of this page intentionally left blank]

Recommended and Approved:

Recommended and Approved:

_____ Kevin Ignowski Contractor (Authorized Signature)	_____ Date	_____ Kenneth W. Lee, Project Manager Engineer (Authorized Signature)	_____ Date
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CHANGE ORDER (CO) FORM

Contractor: Kansas Paving
 Engineer: Garver
 Agreement Name: Chapel Landing 5th – Paving Improvements
 Agreement Scope: Paving Improvements to serve Chapel Landing 5th Phase 1
 Agreement Date: 03/05/25
 Agreement Price: \$854,747.95 Agreement Time: 60 Working Days

Change Order No: 2 **Date of Issuance: 08/07/25**

Additional Work:

The site was regraded to allow for more slab lots in Chapel Landing 5th. The two existing inlets were installed with Chapel Landing 4th on Highland Street and must be raised to match the curb and gutter.

Reason for Additional Work:

This Change Order is to excavate and raise the North and South inlet.

Agreement Time:

Garver is recommending an additional 6 working days.

Change in Contract Price	Change in Contract Times
Original Contract Price: \$ 854,747.95	Original Contract Times: Substantial Completion: 60 Working days
Previously approved Change Order No. 1: \$ 3,312.00	Previously approved Change Orders No. 1: Substantial Completion: No Change
Contract Price prior to this Change Order: \$ 858,059.95	Contract Times prior to this Change Order: Substantial Completion: 65 Working days
Increase this Change Order: \$ 12,500.00	Increase this Change Order: Substantial Completion: 6 Working days
Contract Price this Change Order: \$ 870,559.95	Contract Times with all approved Change Orders: Substantial Completion: 71 Working days

Summary Of Costs as of Date of Issuance for this Change Order:

See Table above.

In accordance with the terms of the Agreement referred to on page 1, the City hereby authorizes the change to the Agreement, as referenced in this Change Order. This Change Order, shall be incorporated into the Agreement by reference. In all other respects, the terms and conditions of the Agreement shall remain in full force and effect, except as specifically modified by this Change Order.

The additional work for this Change Order is to be performed at a cost not to exceed **\$12,500.00.**

The additional work for this Change Order cannot be completed until approved by all parties on the following signature pages.

[Remainder of this page intentionally left blank]

This Change Order is Approved and Passed by the Governing Body of the City of Bel Aire, Kansas,
on the 19th day of August, 2025.

Recommended and Approved:

Approved:

Anne Stephens, City Engineer Date

Ted Henry, City Manager Date

Approved as to Form Only:

By Order of the Governing Body:

Maria A. Schrock, City Attorney Date

Jim Benage, Mayor
Owner (Authorized Signature) Date

Attest:

Melissa Krehbiel, City Clerk

[Remainder of this page intentionally left blank]

Recommended and Approved:

Recommended and Approved:

Kevin Ignowski Date
Contractor (Authorized Signature)

Kenneth W. Lee, Project Manager Date
Engineer (Authorized Signature)

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THE
LEAGUE
OF KANSAS MUNICIPALITIES

The League of Kansas Municipalities Annual Conference

October 9-11, 2025
Overland Park, Kansas

Registration opens July 1

Plan Now to Attend

The League Annual Conference is the largest municipal gathering of the year in Kansas, and the one event city officials cannot afford to miss!

This event will allow you to engage with other leaders to share and brainstorm ideas to implement in your community, and think creatively to use problem solving tactics and address common municipal challenges.

2025 Member Rates

Register early for the best rate!

\$250 City Official (7/01-7/25)

\$275 City Official (7/26-8/22)

\$300 City Official (After 8/23)

\$100 Guest/Spouse

\$600 Company Representative

\$120 City Attorney / Friday Only*

HQ Hotel: Sheraton Overland Park \$159/night

Preliminary Agenda[^]

Thursday, October 9 (9:00 a.m. - 6:30 p.m.)

Pre-Conference Mobile Workshop
Pre-Conference MTI Workshops
Mayors Seminar
Legislative Policy Committee
Small City Forum Discussion
Big City Forum Discussion
Governing Body Meeting
KMIT Annual Meeting & Reception

Friday, October 10 (8:00 a.m. - 9:00 p.m.)

Nominating Committee Meeting
Concurrent Workshops Session I
Concurrent Workshops Session II
City Attorneys Association of Kansas CLE
Opening General Session / Keynote
Concurrent Workshops Session III
Trade Show [Friday only 12:30 - 5:30]
League Dinner / Social Event

Saturday, October 11 (7:30 a.m. - 1:30 p.m.)

Breakfast/General Session: Public Service Awards
Concurrent Workshops Session IV
Concurrent Workshops Session V
Closing Business Meeting/Convention of Voting Delegates

[^]A more detailed schedule of events with times will be available soon online. Check often for updates.

Venue

Sheraton Overland Park Hotel +
Overland Park Convention Center

www.lkm.org/annualconference

CITY OF BEL AIRE

MONTHLY PROGRESS REPORT

Public Works Department

Reporting Period: July 1 – July 31, 2025

Prepared by: Marty McGee, Public Works Director

Water Division

Service Activity:

- 86 water shutoffs and 67 rereads were completed.
- Three 2" meters were installed at Broadstone Villas Apartments on July 9.
- 16 Water meters on 40th and Parkwood were relocated to accommodate Kansas Paving's street and ditch project.

Infrastructure Maintenance:

- The South Water Tower was pressure washed and repainted.
- Monthly water samples were collected and submitted to KDHE.
- Three valves related to the South Tower are scheduled for council review on August 5.

Water Main Projects:

- Installation began for approved water main extensions on:
 - Krueger and Harding (46th to 48th),
 - Battin (Krueger to 48th),
 - Glendale (46th to 48th), performed by UMC.

System Maintenance:

- Preventive maintenance was performed at the pump house by FTC Equipment as part of a 2-year service agreement.
- Two new sample stations installed:
 - Central Park & Cambridge
 - Holder & Holder Ct.

Streets Division

Repairs and Patching:

- A 7'x7'x7" deep concrete-reinforced patch completed at 45th & Oliver.
- Patching completed at 49th & Highland.
- Potholing work done at 53rd & Rock Road (site being evaluated for mill and overlay).
- Additional potholes addressed throughout Elk Creek and Old Mill (East & West of Rock Rd.).
- 49th and Highland Street repairs were completed.

- All 1" hard rock from Northridge sand has arrived and the Aurora Park street project is ready to start. Waiting on ditch work to be completed by Kansas Paving.

Sewer Division

Capital Improvements:

- Bypass pump purchase approved on July 15; delivery expected on 7/30.

Maintenance Activities:

- Manhole at 4247 N Edgemoor located and raised (previously unrecorded in GIS).
- Storm drain cleaning performed in Eagle Lake.
- Lift stations at Webb Rd, 53rd St, and Oliver St cleaned on July 11.
- 800 feet of sewer lines cleaned, and 200 feet televised.

Ongoing Efforts to Reduce FOG, BOD, and TSS:

- Weekly cleaning of lift stations initiated to combat buildup.
- Collaborating with Berns & McDonnell and USP Technologies to explore chemical treatment at Webb Rd and Rock Rd lift stations.
- Further evaluation pending by internal review team.

Stormwater Division

- Storm drain at 4324 N Eagle Lake Ct was cleaned and televised.
- Inlet top was repaired to prevent homeowner tampering during storms.
- Residents were educated on proper yard maintenance to ensure stormwater flow and public safety.

Tributary 7 was mowed and sprayed for poison Ivy

Parks Division

- Regular park maintenance and safety inspections were completed across all city parks during the month.
- We have made the decision to upgrade the Rec- Center park for 2025, Brian will head this project up.

Special Events / Resident Concerns

- Restoration work completed at 4141 Parkwood in response to resident concern over yard damage caused by contractors in the previous year.

Photos and Visuals

- 45th and Oliver concrete patch
- 49th and Highland patch
- Street repairs at Sawmill and Elk Creek along Rock Road

The intersection of 53rd and Rock Road is under investigation to determine when it could be overlaid.



45th and Oliver Patch



Sawmill and Elk Creek on Rock Road street repair



49th and Highland



49th and Hedgerow

STAFF REPORT

DATE: August 12, 2025

TO: Ted Henry, City Manager & Bel Aire Governing Body

FROM: Brian Hayes, Recreation Director

RE: July Activities

Recreation.

- WHJBSL baseball & softball completed its season on July 11th. Bel Aire had 112 players on 9 teams.
- Summer Day Camp continued at capacity and will run through August.
- Taekwondo class participation was steady with 15 compared to 14 in June.
- Exercise classes continue to be steady with 20 participants.
- 20 Soccer Stars (*formerly Happy Feet*) continued meeting once a week.
- The summer session of Tumbling continues with 10 participants.
- July drop-in gym use was steady with 540 compared to 557 in June.
- The winterkilled areas of the Soccer Field were reseeded and is finally starting to show improvement. Due to the late start and multiple rainouts of the newly seeded areas, soccer like last year, will be moved to an alternate field. The new soccer field grass is still establishing, and don't want to compromise it. Winterkilled areas of the baseball & softball fields will be addressed beginning this fall into next year.
- Upcoming Programs include tumbling & dance, outdoor soccer, flag football, & volleyball.

Seniors

- 949 seniors signed in for cards, pickleball, line & folk dance, book club, exercise, sewing, walking, educational, & special activities compared to 1067 in June.
- Some programs included Enhance Fitness, a museum outing, Singo, planning committee, and a mental health presentation. In all there were 16 ongoing programs, 3 special activities, and 6 educational sessions offered.
- Upcoming Senior activities include a new Fit Foundations class, several outings & presentations, as well as the many ongoing baseline programs, games, crafts, and communications.

Swimming Pool

- Like June, July pool participation was hampered by rain and storms. There were 2166 swimmers compared to 2090 last month with additional 10 memberships purchased. Swimming lessons were up with 82 compared to 56 in June. 14 rentals were held compared to 10 last month.
- The pool will close for the season on August 10th then the Hot Dawgs Pool party is scheduled on the 11th.
- Staff is obtaining quotes to relace the pool filter yet this year. Additionally, we were advised that our 20-year-old pool cover is no longer safe so staff is getting quotes for its replacement.

MANAGER'S REPORT

DATE: August 14, 2025
TO: Mayor Benage and City Council
FROM: Ted Henry, City Manager
RE: August 19, 2025 Agenda



Consent Agenda (Item VI)

The consent agenda contains only the Minutes of the August 5, 2025 City Council meeting.

Appropriations Ordinance (Item VII)

This appropriation ordinance encompasses 07/30/2025 through 08/12/2025 expenses and one payroll cycle. Expenditures amounted to \$701,665.49. Of the reported expenses, \$204,223.74 are infrastructure costs for new developments. These costs are paid through special assessments.

City Requested Appearances (Item VIII)

Jesse Miller will give an update regarding the steering committee for Sedgwick County Fire District 1. Then, Tara Laughlin with Allen, Gibbs & Houlik, will give a presentation about the City's annual audit. (Barry will be in attendance to address any concerns as well)

Public Hearing regarding Special Assessments (Item IX)

Around 2022, several Developers petitioned the City for improvements such as water distribution, sanitary sewer, paving, etc. The full list of improvements is included in your packet. As a result, the cost of said improvements are now to be special assessed against the benefitting properties. All properties being assessed have been notified and the public hearing allows property owners the ability to ask questions or share any comments. The mayor will open the public hearing. After all individuals present have been given the opportunity to speak on the matter, Council will close the hearing with a motion and vote.

Ordinance Levying Special Assessments (Item A)

Several infrastructure projects related to new developments are complete, ready for permanent financing and ready to be special assessed to benefitting properties. On August 5th, the City Council approved the Assessment Roll and started the formal adoption process. As required, notices were mailed to the property owners of record and notice of the public hearing was published. Earlier in the meeting, the public hearing will be held. Following the public hearing, the Council may consider the Ordinance to levy the special assessments. If approved, notice will be sent to all affected property owners, notifying them of a 15 day "prepayment" window. During the 15 days, property owners will have the opportunity to pay a portion or all of the assessed costs

without interest. After the 15-day period closes, any remaining balance will be reported to the County Clerk's office to be incorporated in the property's tax bill and spread over a period of 20 years. Staff, as well as Gilmore & Bell, will be at the meeting to explain the process and answer questions.

Resolution for Budget, Notice of Public Hearing (Item B)

Since April, the City Council has held several workshops to discuss the proposed 2026 budget. Council held final discussions on the proposed budget at the August 12th workshop. The adoption process requires the mill rate and total revenues / expenditures to be calculated and published. This action approves the summary numbers and mill rate to be published and schedules a public hearing. Line items can be adjusted within the budget and dollars lowered before the final budget is approved. However, the total numbers and mill levy cannot be increased once published. If approved, the public hearing will be set for September 2nd at 7:00 p.m. Staff feels the final numbers reflect Council direction from the workshops and recommends the budget be approved for publication.

SEH Engineering Contract, Sunflower Commerce Park 3rd, Phase 2 (Item C)

The Developer of Sunflower Commerce Park 3rd is ready to move forward with developing the rest of the addition. This contract provides Engineering Design Services for the Water, Sanitary Sewer (including a Lift Station), Storm Sewer/Drainage and Paving for the remaining 5 Industrial lots of the addition. SEH designed the first phase of improvements for this addition. Construction Phase services, including construction observation, administration and staking will be provided under a separate contract.

Amendment No 1 to Garver Engineering Contract, 45th Street (Item D)

When Garver was originally awarded the contract for the 45th Street, Woodlawn to Oliver Reconstruction, the replacement of the culvert structure on Oliver just south of 45th was included in the design and was intended to be replaced with the 45th Street Reconstruction project. After the award of the design contract, the City was awarded a grant from KDOT to remove and replace the structure. Anne worked with Garver to remove the culvert replacement from the overall 45th Street project and develop a completely separate set of plans that could be executed outside of the larger project. While the majority of the design work was already covered under Garver's contract for 45th Street, there was additional work involved in separating the culvert replacement project into a separate set of plans and bidding services for such. There was also a small amount of design work necessary for interim grading to ensure proper flow through the new culvert in advance of the overall 45th Street project. This amendment covers the additional work necessary to separate the plans, grading design and bidding services. Ken Lee with Garver will be available to answer questions on the change order.

Change Order for 45th and Oliver Bridge Project (Item E)

Following the bidding of the project, utility lines were discovered in the vicinity of the project. These lines needed to be supported during removal and replacement of the bridge structure. This change order is to pay for additional work necessary to support the utilities during the execution of the project. Ken Lee with Garver will be available to answer questions on the change order.

Change Order for Paving, Chapel Landing 5th Phase 1 (Item F)

During the grading operations, it was discovered that two existing inlets needed to be adjusted to meet the design grades. The note instructing the contractor of the inlet adjustment was inadvertently left off of the plans and the bidding documents. This change order is necessary to raise the inlets to the height of the paving grade. Ken Lee with Garver will be available to answer questions on the change order.

Elect voting delegates & alternates to LKM Annual Business Meeting (Items G&H)

As a member of the League of Kansas Municipalities, Bel Aire is entitled to have three voting delegates at the annual business meeting held during the annual conference. Bel Aire is also entitled to elect three alternate delegates. This year the conference will be held in Overland Park from October 9-11. The business meeting / convention of voting delegates will be held at Noon on Saturday, October 11th.

Executive Session (Item XII)

There is one executive session on the agenda.