AGENDA
CITY COUNCIL WORKSHOP
7651 E. Central Park Ave, Bel Aire, KS
Video Available at belaireks.gov
June 09, 2026 7:00 PM

I. Discussion on Zoning Code Updates - Paula Downs, Director of Community Development

II. 2027 Budget Overview - Barry Smith, Director of Finance

A. Budget Workshop #2

Notice

It is possible that sometime between 6:30 PM 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 on www.belaireks.gov and on YouTube. Please make sure all cell phones and other electronics are turned off and put away.

LIFE'S better ON THE EDGE!

City of Bel Aire

6/09/26 Workshop:

Budget Workshop #2

BUDGET CALENDAR UPDATES

June 2026

- June 9th – Present Budget Overview to City Council.
  City Council Workshop 7:00 PM Bel Aire City Hall
- June 15th – Receive City valuation estimates from Sedgwick County
- June 16th – Review first draft of FY2027 General Fund Budget with City Council.
  Regular City Council Meeting 7:00 PM Bel Aire City Hall

July 2026

- July 7th – Present City of Bel Aire valuation data from Sedgwick County – Present 2nd draft of FY2027 General Fund Budget. Discuss the maximum amount of property tax dollars to be levied. Consider a resolution determining the City's intent to exceed or not to exceed the revenue neutral rate.
  Regular City Council Meeting 7:00 PM Bel Aire City Hall
- July 9th – Publish resolution to exceed or not to exceed the revenue neutral rate (if exceeding the revenue neutral rate.)
- July 14th – Present FY2027 Utility Fund budgets.
- July 15th – Send Revenue Neutral Rate Notice of Intent to Sedgwick County.

BUDGET CALENDAR UPDATES

August 2026

- August 11th – Present final draft of the FY2027 Budget.
  City Council Workshop 7:00 PM Bel Aire City Hall

- August 13th – Publish Revenue Neutral Rate and FY2027 Budget Hearing notices in the Ark Valley News and City Website (If publication is missed, must publish on Aug 20th).

September 2026

- September 1st – Hold Revenue Neutral Rate Hearing, adopt the Resolution to Exceed the Revenue Neutral Rate for the City of Bel Aire 2027 Budget with a roll call vote, Hold the FY2026 Budget Hearing, and adopt the FY2026 Budget.
  Regular City Council Meeting 7:00 PM Bel Aire City Hall
- September 3rd – Publish the Resolution to Exceed the Revenue Neutral Rate for the City of Bel Aire 2027 Budget on the City's website.
- September 17th – Submit Revenue Neutral Rate Resolution and all FY2027 Budget documents to Sedgwick County Clerk's Office to be certified by October 1st.

City of Bel Aire

WHAT MAKES UP A PROPERTY TAX STATEMENT?

Your property tax statement is comprised of levies from multiple taxing jurisdictions. The taxing jurisdictions are comprised of:

- State
- County
- City
- School
- Special Taxing Districts
  - (Fire, Watershed, Library, Cemetery, etc.)

Each jurisdiction levies the amount of property taxes needed to assist in funding their annual budgets.

Tax Authority	
0101 STATE	1.500000
0201 COUNTY	27.567000
0520 CITY OF BEL AIRE	41.003000
0602 USD 259	17.898000
0602 USD 259 SC	8.000000
0602 USD 259 SG	20.000000
0754 USD 259 BOND	5.504000
1108 SEDG CO FIRE DISTRICT #1	16.754000
1401 SOUTH CENTRAL KANSAS LIBRARY SYS	1.160000

For this property, The City of Bel Aire makes up 29.4% of the total property tax statement.

HOW ARE ASSESSED VALUES DETERMINED?

All real and tangible personal property are assessed at different rates based on their classification. Each classification has additional subclassifications. Assessment rates are determined by state statute. The most common classifications are residential and commercial.

Residential is assessed at 11.5% of appraised value.

Commercial is assessed at 25% of appraised value.

City of Bel Aire

RESIDENTIAL PROPERTY TAX EXAMPLE

Appraised Value: $300,000

Assessed Value: $34,500 ($300,000 x 11.5%)

Mill Rate: .041003 (Determined by total property tax dollars levied)

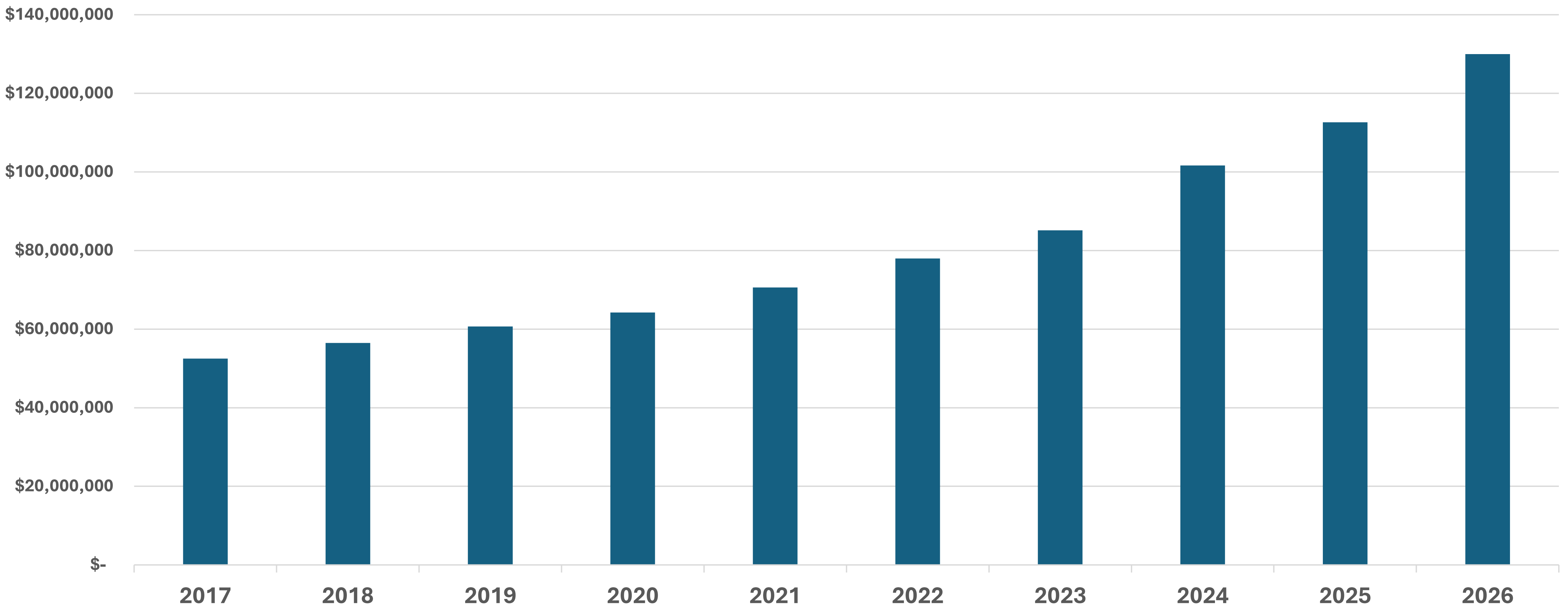
City Portion of Property Taxes: $1,414.60 ($34,500 x .041003)

Scenario: Home Valuation increase of 3%

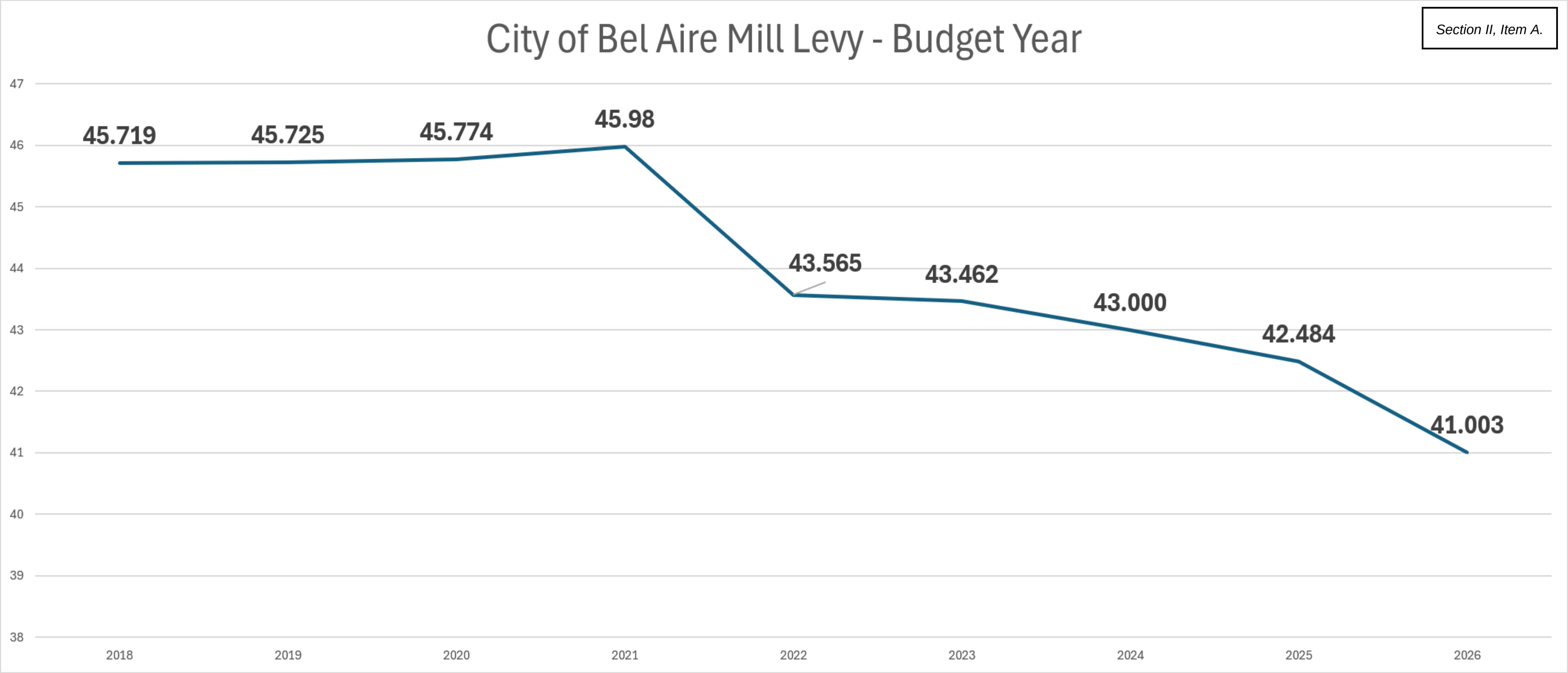
Before	After
Appraised Value: $300,000	$309,000
Assessed Value: $34,500	$35,535
Mill Rate: .041003	.041003
City Property Taxes: $1,414.60	$1,457.04

City of Bel Aire

Bel Aire Total Assessed Value – Budget Year



City of Bel Aire



12.14% Decrease in the Mill levy since 2021

2025 Taxes (City Portion)	$	1,221.42
$250,000 Appraised value		

The property in this example must have increased more than 3.5% in valuation to pay more city portion of property taxes than 2025

	2026 Appraised Value		2026 Taxes at 2025 Levy		2026 Taxes (City Portion)		Variance	
0	$	250,000.00	$	1,221.42	$	1,178.84	$	(42.58)
0.25%	$	250,625.00	$	1,224.47	$	1,181.78	$	(39.63)
0.50%	$	251,250.00	$	1,227.52	$	1,184.73	$	(36.68)
0.75%	$	251,875.00	$	1,230.58	$	1,187.68	$	(33.74)
1.00%	$	252,500.00	$	1,233.63	$	1,190.62	$	(30.79)
1.25%	$	253,125.00	$	1,236.68	$	1,193.57	$	(27.84)
1.50%	$	253,750.00	$	1,239.74	$	1,196.52	$	(24.90)
1.75%	$	254,375.00	$	1,242.79	$	1,199.47	$	(21.95)
2.00%	$	255,000.00	$	1,245.84	$	1,202.41	$	(19.00)
2.25%	$	255,625.00	$	1,248.90	$	1,205.36	$	(16.05)
2.50%	$	256,250.00	$	1,251.95	$	1,208.31	$	(13.11)
2.75%	$	256,875.00	$	1,255.00	$	1,211.25	$	(10.16)
3.00%	$	257,500.00	$	1,258.06	$	1,214.20	$	(7.21)
3.25%	$	258,125.00	$	1,261.11	$	1,217.15	$	(4.27)
3.50%	$	258,750.00	$	1,264.16	$	1,220.10	$	(1.32)
3.75%	$	259,375.00	$	1,267.22	$	1,223.04	$	1.63
4.00%	$	260,000.00	$	1,270.27	$	1,225.99	$	4.57
4.25%	$	260,625.00	$	1,273.33	$	1,228.94	$	7.52
4.50%	$	261,250.00	$	1,276.38	$	1,231.88	$	10.47
4.75%	$	261,875.00	$	1,279.43	$	1,234.83	$	13.42
5.00%	$	262,500.00	$	1,282.49	$	1,237.78	$	16.36
5.25%	$	263,125.00	$	1,285.54	$	1,240.73	$	19.31
5.50%	$	263,750.00	$	1,288.59	$	1,243.67	$	22.26
5.75%	$	264,375.00	$	1,291.65	$	1,246.62	$	25.20
6.00%	$	265,000.00	$	1,294.70	$	1,249.57	$	28.15

FUND ACCOUNTING

Fund accounting is used by governmental organizations to track financial resources that have specific restriction and limitations on their use. The limits and restrictions are found within Kansas Statutes. Bel Aire has several different types of Funds that are either budgeted or unbudgeted

- Taxing Funds – Budgeted
- Enterprise (Business) Funds – Budgeted
- Debt Service Funds – Budgeted
- Special Revenue Funds – Budgeted/Unbudgeted
- Capital Improvement Funds - Unbudgeted

City of Bel Aire

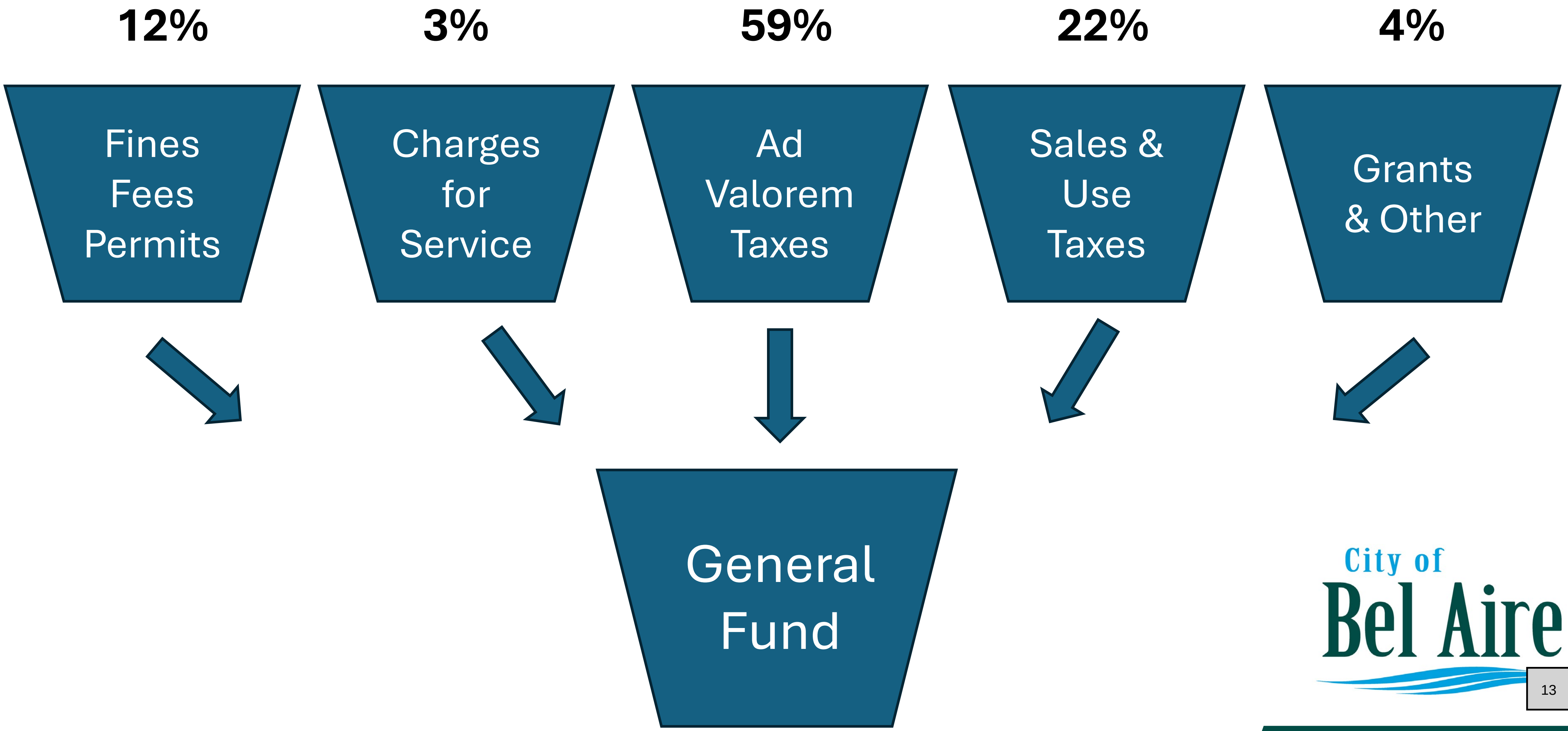
FUND ACCOUNTING

The City has the following Funds:

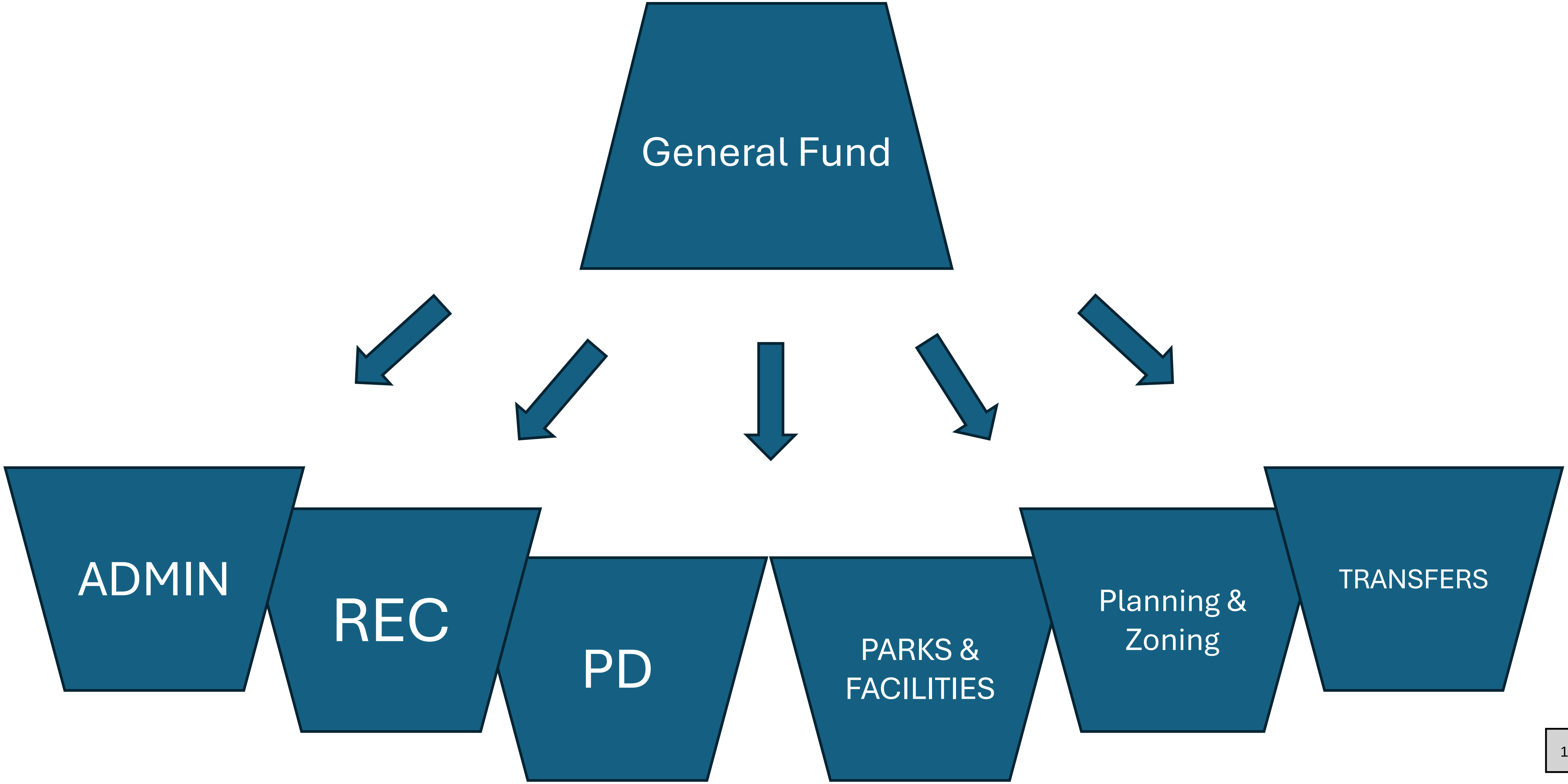
- 100-General Fund
- 120-PBC Trustee Fund
- 200-Streets Fund
- 210/220/230-Drug Forfeiture Funds
- 315-Equipment Reserve Fund
- 320-Capital Projects Fund
- 355-Capital Improvement Reserve Fund
- 400-Land Bank Fund
- 410-Bond an Interest (Debt Service) Fund
- 520/530/540/550-Water/Sewer/Solid Waste/Storm Water Funds

City of Bel Aire

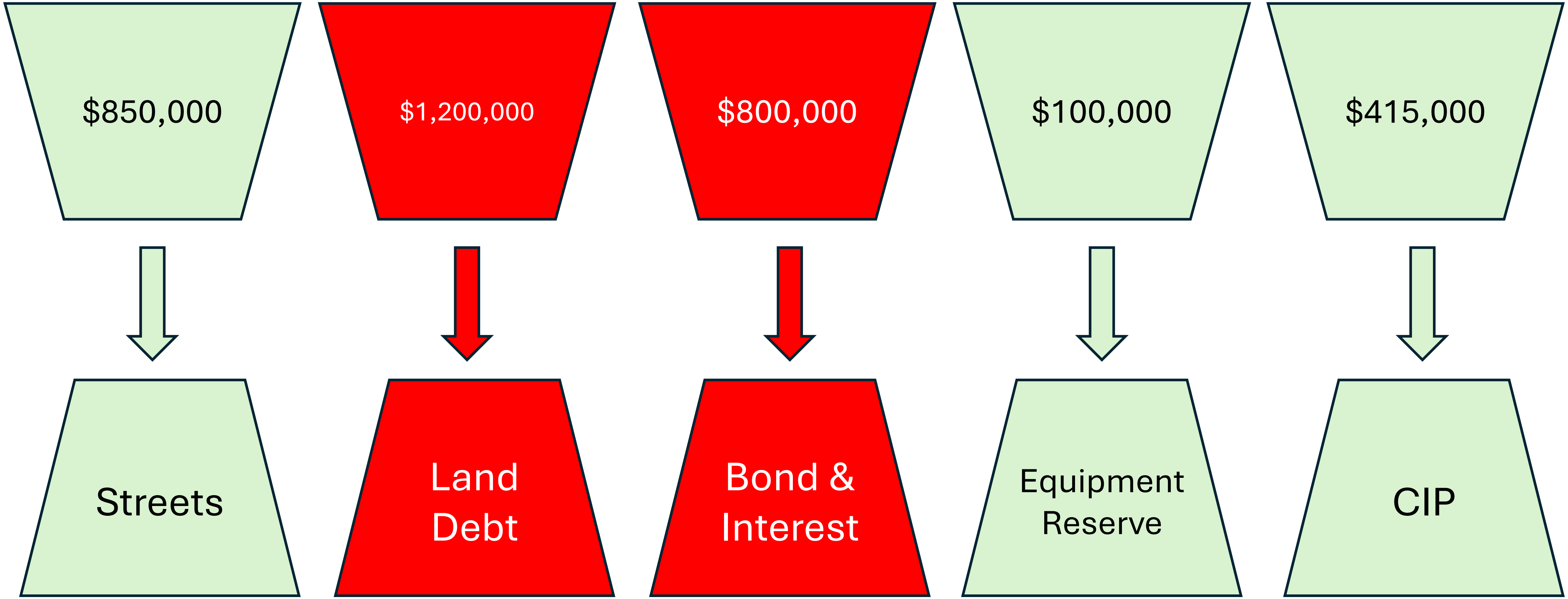
GENERAL FUND – REVENUES



GENERAL FUND – EXPENDITURES



GENERAL FUND – TRANSFERS



Red Items: Debt Service

Light Green Items: Discretionary Spending

2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	12,062,343	4,784,700	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	1,562,906		
Water Utility		7	5,074,033		
Sewer Utility		8	4,359,553		
Bond & Interest		8	4,382,500		
Storm water Utility		9	475,497		
Solid Waste Utility		9	796,021		
Land Bank		10	40,000		
		10			
Non-Budgeted Funds-A		11			
Non-Budgeted Funds-B		12			
Totals		xxxxxxx	28,752,853	4,784,700	

City of Bel Aire

CPI+GROWTH CALCULATION

Fiscal Year (FY)	2021	2022	2023	2024	2025	2026
Population	8448	8822	9537	10066	10250	10945
Ad Valorem Taxes Levied	$3,232,451.42	$3,397,663.15	$3,700,564.95	$4,370,516.00	$4,784,733.57	$5,257,061.40
Inflation - CPI	1.60%	5.50%	5.70%	3.90%	2.70%	3.80%
Taxes Levied Per Capita	$391.24	$402.19	$419.47	$458.27	$475.34	$512.88
Per Capita Growth due to inflation	$397.50	$424.31	$443.38	$476.14	$488.17	$532.37
Target Ad Valorem Tax for FY+1	$3,358,106.22	$3,743,224.95	$4,228,513.75	$4,792,845.24	$5,003,744.69	$5,826,829.41
Budget vs Target - Over / (Under)	$39,556.93	$ (42,660.01)	$142,002.25	$ (8,111.67)	$ 253,316.71	

- Total property taxes levied for the 2026 Budget Year: $5,329,725
- 2026 Property taxes levied above removes the 27th pay period: $5,257,061
- CPI Index April 2025 to April 2026: 3.8%

- Target property tax levy for 2027 budget year: $5,826,829
- Assumption of 15% Valuation Increase = 38.980 Mill Levy

City of Bel Aire

2027 GENERAL FUND CHALLENGES/OPPORTUNITIES

Transfers

- Street Maintenance Program
- CIP
- Sidewalk Reimb Program
- Equipment Reserve

Health Insurance

- Strategy meeting with IMA on July 8th to discuss various options

Compensation and Classification Study

- Updated Pay Scale
- Updated Grade/Step Placement

Facilities - Age/Capacity

- Rec Center
- City Hall

City of Bel Aire