

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 2027; and
(3) the Amount(s) of 2026 Ad Valorem Tax are within statutory limitations.

			2027 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2026 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			
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	12-101a	6	13,532,495	5,844,694	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	1,454,840		
Water Utility		7	5,656,600		
Sewer Utility		8	4,814,492		
Bond & Interest		8	5,011,533		
Stormwater Utility		9	170,600		
Solid Waste Utility		9	909,000		
Land Bank		10	5,000		
		10			
Non-Budgeted Funds-A		11			
Totals		xxxxxx	31,554,560	5,844,694	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			
RNR Hearing Notice					
Neighborhood Revitalization					
					Nov 1, 2026 Total Assessed Valuation

Revenue Neutral Rate	37.390
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2026

County Clerk

Governing Body

CPA Summary

CITY OF BEL AIRE

2027

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

Budgeted Funds for 2026	Ad Valorem Levy Tax Year 2025	Allocation for Year 2027				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	5,329,725	464,526	3,160	486	5,187	0
Debt Service						
Library						
TOTAL	5,329,725	464,526	3,160	486	5,187	0

County Treas Motor Vehicle Estimate	<u>464,526</u>				
County Treas Recreational Vehicle Estimate		<u>3,160</u>			
County Treas 16/20M Vehicle Estimate			<u>486</u>		
County Treas Commercial Vehicle Tax Estimate				<u>5,187</u>	
County Treas Watercraft Tax Estimate					<u>0</u>

Motor Vehicle Factor	<u>0.08716</u>				
Recreational Vehicle Factor		<u>0.00059</u>			
16/20M Vehicle Factor			<u>0.00009</u>		
Commercial Vehicle Factor				<u>0.00097</u>	
Watercraft Factor					<u>0.00000</u>

CITY OF BEL AIRE

2027

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2025	Current Amount for 2026	Proposed Amount for 2027	Transfers Authorized by Statute
General	Trustee Fund (PBC)		55,000	55,000	12-1, 118
General	Trustee Fund (PBC)		263,600	264,600	12-1, 118
General	Trustee Fund (PBC)		1,153,510	1,154,500	12-1, 118
General	Trustee Fund (PBC)	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	850,000	850,000	850,000	68-590
General	Bond & Interest	742,586	722,250	723,668	12-1, 118
General	Capital Projects	2,672,957			12-1, 117
Water	Bond & Interest	160,000	148,200	147,587	12-825d
Water	Equipment Reserve	150,000	150,000	150,000	12-825d
Sewer	Bond & Interest	180,000	168,315	192,159	12-825d
Sewer	Equipment Reserve	150,000	150,000	150,000	12-825d
Solid Waste	Special Highway	100,000	100,000	200,000	68-590
Stormwater	Capital Improvement			150,000	12-825d
Land Bank	General	2,672,597			12-1, 118
	Totals	9,677,200	4,275,875	4,552,514	
	Adjustments*				
	Adjusted Totals	9,677,200	4,275,875	4,552,514	

*Note: Adjustments are required only if the transfer is being made in 2026 and/or 2027 from a non-budgeted fund.

CITY OF BEL AIRE

2027

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2026	Date Due		Amount Due 2026		Amount Due 2027	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
SERIES 2014A	7/15/2014	10/1/2034	2.0-3.8	1,100,000	560,000	4/1 - 10/1	10/1	19,975	55,000	18,188	60,000
SERIES 2015A	4/29/2015	11/1/2027	2.0-2.5	5,390,000	640,000	5/1 - 11/1	11/1	15,213	315,000	8,125	325,000
SERIES 2015B	4/30/2015	11/1/2027	1.5-3.3	575,000	80,000	5/1 - 11/1	11/1	2,600	40,000	1,300	40,000
SERIES 2015D	10/1/2015	11/1/2036	2.0-3.0	3,960,000	2,390,000	5/1 - 11/1	11/1	78,625	195,000	73,750	200,000
SERIES 2015E	10/1/2015	11/1/2036	1.5-4.0	220,000	135,000	5/1 - 11/1	11/1	6,525	10,000	6,075	10,000
SERIES 2016A	11/22/2016	11/1/2037	2.0-4.0	2,820,000	1,610,000	5/1 - 11/1	11/1	50,750	160,000	47,550	165,000
SERIES 2017A	11/21/2017	11/1/2038	3.0-3.1	5,545,000	3,735,000	5/1/ - 11/1	11/1	112,650	290,000	103,950	300,000
SERIES 2019A	11/21/2019	11/1/2040	2.0-3.0	6,060,000	4,815,000	5/1/ - 11/1	11/1	111,260	270,000	103,160	280,000
SERIES 2019B	11/21/2019	11/1/2029	1.9-2.5	1,430,000	605,000	5/1/ - 11/1	11/1	14,538	145,000	11,275	150,000
SERIES 2020B	11/2/2020	11/1/2041	1.4-2.0	3,650,000	2,205,000	5/1/ - 11/1	11/1	40,845	305,000	34,745	145,000
SERIES 2021A	7/6/2021	11/1/2034	2.0-4.0	5,135,000	3,250,000	5/1/ - 11/1	11/1	105,650	520,000	84,850	555,000
SERIES 2021C	11/16/2021	11/1/2041	2.1-4.0	2,440,000	2,065,000	5/1/ - 11/1	11/1	56,606	100,000	52,606	105,000
SERIES 2022A	7/30/2022	11/1/2043	2.7-4.2	3,635,000	3,390,000	5/1/ - 11/1	11/1	135,919	130,000	130,719	135,000
SERIES 2023A	11/28/2023	11/1/2044	4.125-5.0	5,425,000	5,255,000	5/1 - 11/1	11/1	231,106	180,000	222,106	190,000
SERIES 2024A	11/24/2024	11/1/2045	4.0-5.0	10,375,000	10,375,000	5/1 - 11/1	11/1	455,650	325,000	439,400	340,000
SERIES 2025A	10/28/2025	11/1/2046	4.0-5.0	8,955,000	8,955,000	5/1-11/1	11/1	395,500	0	392,231	280,000
Total G.O. Bonds					50,065,000			1,833,412	3,040,000	1,730,030	3,280,000
Revenue Bonds:											
PBC SERIES 2014A	12/18/2014	2/1/2030	2.0-4.0	3,050,000	1,200,000	2/1 - 8/1	2/1	43,600	220,000	34,600	230,000
PBC SERIES 2014B	12/18/2014	2/1/2030	2.0-4.6	1,120,000	400,000	2/1 - 8/1	2/1	15,890	75,000	12,690	80,000
PBC SERIES 2021	5/18/2021	5/1/2034	2.0-2.2	13,195,000	9,490,000	5/1 -11/1	5/1	183,510	970,000	164,500	990,000
Total Revenue Bonds					11,090,000			243,000	1,265,000	211,790	1,300,000
Other:											
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	6,855,000		
GO TN SERIES 2024B	11/27/2024	12/1/2027	3.13	8,975,000	8,975,000	6/1-12/1	6/1-12-1	280,469	0	280,469	8,975,000
GO TN SERIES 2025B	10/28/2025	12/1/2028	3.00	10,540,000	10,540,000	6/1-12/1	6/1-12-1	345,185	0	316,200	0
2014 KPWSLF (WATER)	8/1/2014	2/1/2034	2.16	843,895	399,618	2/1-8/1	2/1-8/1	7,038	43,315	6,250	44,256
2014 KWPCRLF (SEWER)	9/1/2014	3/1/2034	2.12	535,980	245,301	3/1-9/1	3/1-9/1	4,463	26,629	3,963	27,197
Total Other					27,014,919			911,355	6,924,945	606,882	9,046,453
Total Indebtedness					88,169,919			2,987,767	11,229,945	2,548,702	13,626,453

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2026	Payments Due 2026	Payments Due 2027
Totals					0	0	0

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FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Resources Available:	15,773,951	13,030,612	7,687,801
Expenditures:			
100-Administration	2,529,370	2,111,250	2,338,532
120-Police/Municipal Court	2,179,578	2,447,581	2,759,099
130-REC/DayCamp/Pool/Seniors	701,116	806,605	778,958
140-Land Development	9,483	92,350	47,150
150-Parks & Grounds	300,063	386,425	423,550
160-Planning & Zoning	467,577	586,492	554,607
190-Facilities	205,994	145,850	466,150
0	0	0	0
Sub-Total detail page	6,393,181	6,576,554	7,368,046
Transfer To Capital Projects	2,672,597		
Transfer To Trustee Fund (PBC)		55,000	55,000
Transfer To Trustee Fund (PBC)		263,600	264,600
Transfer To Trustee Fund (PBC)	1,484,060	1,153,510	1,154,500
Transfer To Capital Improvement	415,000	415,000	415,000
Transfer To Equipment Reserve	100,000	100,000	100,000
Transfer To Special Highway	850,000	850,000	850,000
Transfer To Bond & Interest	742,586	722,250	723,668
Audit Adjustment			
Cash Reserve (2027 column)			2,601,681
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,657,424	10,135,914	13,532,495
Unencumbered Cash Balance Dec 31	3,116,527	2,894,698	xxxxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	15,878,872	12,957,985	13,532,495
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			13,532,495
Tax Required			5,844,694
Delinquent Comp Rate: 0.0%			0
Amount of 2026 Ad Valorem Tax			5,844,694

CPA Summary

CITY OF BEL AIRE

2027

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
100-Administration			
Salaries	1,216,044	1,344,603	1,468,760
Contractual	1,213,468	640,115	745,771
Commodities	99,858	126,532	124,001
Capital Outlay			
Total	2,529,370	2,111,250	2,338,532
120-Police/Municipal Court			
Salaries	1,766,067	1,940,984	2,267,640
Contractual	266,926	289,390	287,967
Commodities	146,585	217,207	203,492
Capital Outlay			
Total	2,179,578	2,447,581	2,759,099
130-REC/DayCamp/Pool/Seniors			
Salaries	422,200	482,592	496,610
Contractual	129,474	123,963	116,748
Commodities	149,442	105,050	130,600
Capital Outlay	0	95,000	35,000
Total	701,116	806,605	778,958
140-Land Development			
Salaries			
Contractual		13,350	10,150
Commodities	9,483	79,000	37,000
Capital Outlay			
Total	9,483	92,350	47,150
150-Parks & Grounds			
Salaries	154,647	182,050	262,700
Contractual	97,996	58,920	52,100
Commodities	47,420	62,455	100,750
Capital Outlay	0	83,000	8,000
Total	300,063	386,425	423,550
160-Planning & Zoning			
Salaries	423,125	455,485	450,900
Contractual	36,044	105,307	80,507
Commodities	8,408	25,700	23,200
Capital Outlay			
Total	467,577	586,492	554,607
190-Facilities			
Salaries			300,000
Contractual	187,649	133,600	153,150
Commodities	18,345	12,250	13,000
Capital Outlay			
Total	205,994	145,850	466,150
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	6,393,181	6,576,554	7,368,046

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

CITY OF BEL AIRE

2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	1,539,632	388,280	280,357
Receipts:			
State of Kansas Gas Tax	265,545	268,430	268,570
County Transfers Gas	117,467	118,020	118,090
Transfer from General	850,000	850,000	850,000
Transfer from Solid Waste	100,000	100,000	200,000
Interest on Idle Funds	5,440		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,338,452	1,336,450	1,436,660
Resources Available:	2,878,084	1,724,730	1,717,017
Expenditures:			
Salaries & Benefits	122,317	132,539	156,120
Commodities	121,314	169,200	158,360
Contractuals	152,789	187,634	185,360
Capital Outlay	2,093,384	955,000	955,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,489,804	1,444,373	1,454,840
Unencumbered Cash Balance Dec 31	388,280	280,357	262,177
2025/2026/2027 Budget Authority Amount:	2,876,096	1,694,373	1,454,840

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	2,350,459	2,131,820	1,776,640
Receipts:			
Utility Income	3,495,044	3,987,898	3,973,000
Interest on Idle Funds	72,378	65,000	50,000
Miscellaneous	17,134	10,000	2,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,584,556	4,062,898	4,025,500
Resources Available:	5,935,015	6,194,718	5,802,140
Expenditures:			
Salaries & Benefits	347,801	512,605	624,900
Contractuals	1,724,282	2,444,258	2,519,243
Commodities	1,315,138	177,700	222,675
Capital Outlays	54,259	933,600	1,940,480
Debt Service	51,715	51,715	51,715
Transfers To Bond & Interest	160,000	148,200	147,587
Trasfers To Equipment Reserve	150,000	150,000	150,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,803,195	4,418,078	5,656,600
Unencumbered Cash Balance Dec 31	2,131,820	1,776,640	145,541
2025/2026/2027 Budget Authority Amount:	6,047,496	4,918,078	5,656,600

CPA Summary

CITY OF BEL AIRE

2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	4,009,189	4,407,711	3,369,211
Receipts:			
Sewer Utility Income	3,431,037	3,282,963	3,675,500
Interest on Idle Funds	112,079	75,000	55,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,543,116	3,357,963	3,730,500
Resources Available:	7,552,305	7,765,674	7,099,711
Expenditures:			
Salaries & Benefits	452,468	485,334	622,400
Contractual Obligations	2,057,186	2,166,575	2,458,443
Commodities	278,866	394,550	299,800
Capital Outlays	0	1,000,000	1,060,000
Debt Service	26,074	31,689	31,690
Transfers To Bond & Interest	180,000	168,315	192,159
Transfers To Equipment Reserve	150,000	150,000	150,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,144,594	4,396,463	4,814,492
Unencumbered Cash Balance Dec 31	4,407,711	3,369,211	2,285,219
2025/2026/2027 Budget Authority Amount:	4,950,478	4,896,463	4,814,492

Adopted Budget

Bond & Interest	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	719,290	1,052,009	1,145,332
Receipts:			
Special Assessments	2,690,893	3,442,470	4,086,073
Delinquent Special Assessments	239,924	50,000	50,000
Bond Proceeds			
Transfers From General Fund	742,586	722,250	723,668
Transfer From Water	160,000	148,200	147,587
Transfer From Sewer	180,000	168,315	192,159
Interest on Idle Funds	66,037	40,000	40,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,079,440	4,571,235	5,239,487
Resources Available:	4,798,730	5,623,244	6,384,819
Expenditures:			
Debt Service Principal	2,685,785	3,040,000	3,280,000
Debt Service Interest	1,060,936	1,437,912	1,730,033
Debt Service Fiscal Fees			1,500
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,746,721	4,477,912	5,011,533
Unencumbered Cash Balance Dec 31	1,052,009	1,145,332	1,373,286
2025/2026/2027 Budget Authority Amount:	4,382,500	4,777,912	5,011,533

CPA Summary

CITY OF BEL AIRE

2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Stormwater Utility	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	541,740	106,595	76,095
Receipts:			
Storm Water Utility Income	112,216	98,500	114,000
Intergovernmental		180,000	
Interest on Idle Funds	11,345	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	123,561	279,500	115,000
Resources Available:	665,301	386,095	191,095
Expenditures:			
Contractuals	4,660	10,000	10,600
Capital Outlay	554,046	300,000	10,000
Transfer to CIP			150,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	558,706	310,000	170,600
Unencumbered Cash Balance Dec 31	106,595	76,095	20,495
2025/2026/2027 Budget Authority Amount:	749,497	330,000	170,600

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Solid Waste Utility	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	293,574	356,739	356,739
Receipts:			
Utility Income	727,930	760,000	804,000
Interest on Idle Funds	5,555		5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	733,485	760,000	809,000
Resources Available:	1,027,059	1,116,739	1,165,739
Expenditures:			
Contractuals	570,320	660,000	709,000
Transfer to Special Streets and Highway	100,000	100,000	200,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	670,320	760,000	909,000
Unencumbered Cash Balance Dec 31	356,739	356,739	256,739
2025/2026/2027 Budget Authority Amount:	796,021	985,000	909,000

CPA Summary

CITY OF BEL AIRE

2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Land Bank	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	6,205,593	3,648,158	3,708,158
Receipts:			
Interest on Idle Funds	115,368	65,000	80,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	115,368	65,000	80,000
Resources Available:	6,320,961	3,713,158	3,788,158
Expenditures:			
Special Assessments	165	5,000	5,000
Transfer to General	2,672,597		
Commodities	41		
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,672,803	5,000	5,000
Unencumbered Cash Balance Dec 31	3,648,158	3,708,158	3,783,158
2025/2026/2027 Budget Authority Amount:	6,330,593	5,000	5,000

Adopted Budget

0	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
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 (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2025/2026/2027 Budget Authority Amount:	0	0	0

CPA Summary

0

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2025 is reported)

2027

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	1,521,816	Cash Balance Jan 1	985,894	Cash Balance Jan 1	13,583,793	Cash Balance Jan 1	9,389	Cash Balance Jan 1	3,653	16,104,545
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	415,000	Transfer from General	100,000	Bond Proceeds	19,103,149	Transfer from General	1,484,060			
Earned Interest	72,576	Transfer from Water	150,000	Bond Premiums	455,841	Willowbend	55,706			
		Transfer from Sewer	150,000	Intergovernmental	2,358,113					
		Sale of Equipment	53,700	Interest	308,924					
		Earned Interest	20,128	Transfer in from General	2,672,597					
				County Reimb	281,000					
Total Receipts	487,576	Total Receipts	473828	Total Receipts	25179624	Total Receipts	1539766	Total Receipts	0	27,680,794
Resources Available:	2,009,392	Resources Available:	1,459,722	Resources Available:	38,763,417	Resources Available:	1,549,155	Resources Available:	3,653	43,785,339
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	301,250	Vehicle/Equipment	201,095	Capital Projects	15,686,216	Debt service - Principal	1,245,000			
				Cost of Issuance	356,277	Debt service - Interest	274,362			
				Principal	9,085,000	Other	5,317			
				Interest	1,233,365					
Total Expenditures	301,250	Total Expenditures	201,095	Total Expenditures	26,360,858	Total Expenditures	1,524,679	Total Expenditures	0	28,387,882
Cash Balance Dec 31	1,708,142	Cash Balance Dec 31	1,258,627	Cash Balance Dec 31	12,402,559	Cash Balance Dec 31	24,476	Cash Balance Dec 31	3,653	15,397,457
										15,397,457

**Note: These two block figures should agree.

CPA Summary

2027

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
CITY OF BEL AIRE

will meet on 9/1/2026 at 7:00 P.M. at 7651 E. CENTRAL PARK AVE. BEL AIRE, KS, 67226 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 7651 E. CENTRAL PARK AVE. BEL AIRE, KS, 67226 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget for 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	12,657,424	42.484	10,135,914	41.003	13,532,495	5,844,694	41.003
Debt Service							
Library							
Special Highway	2,489,804		1,444,373		1,454,840		
Water Utility	3,803,195		4,418,078		5,656,600		
Sewer Utility	3,144,594		4,396,463		4,814,492		
Bond & Interest	3,746,721		4,477,912		5,011,533		
Stormwater Utility	558,706		310,000		170,600		
Solid Waste Utility	670,320		760,000		909,000		
Land Bank	2,672,803		5,000		5,000		
Non-Budgeted Funds-A	28,387,882						
Totals	58,131,448	42.484	25,947,740	41.003	31,554,560	5,844,694	41.003
Revenue Neutral Rate**							37.390
Less: Transfers	9,677,200		4,275,875		4,552,514		
Net Expenditure	48,454,248		21,671,865		27,002,046		
Total Tax Levied	4,784,734		5,329,725		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	112,624,366		129,983,775		142,543,084		
Outstanding Indebtedness, January 1,	2024		2025		2026		
G.O. Bonds	35,805,000		43,765,000		50,065,000		
Revenue Bonds	13,560,000		12,335,000		11,090,000		
Other	26,650,354		25,628,388		27,014,919		
Lease Purchase Principal	0		0		0		
Total	76,015,354		81,728,388		88,169,919		

*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: 2027 Period Ending: 12/31/2027

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	10,637,797.07	10,637,797.07	0.00	0.00	-10,637,797.07	100.00%
Division: 000 - GENERAL Total:	10,637,797.07	10,637,797.07	0.00	0.00	-10,637,797.07	100.00%
Department: 000 - GENERAL Total:	10,637,797.07	10,637,797.07	0.00	0.00	-10,637,797.07	100.00%
Department: 100 - ADMINISTRATION						
Division: 110 - CITY MANAGER						
50 - EXPENSES - PERSONNEL	398,350.00	398,350.00	0.00	0.00	398,350.00	100.00%
60 - EXPENSES - COMMODITIES	20,745.00	20,745.00	0.00	0.00	20,745.00	100.00%
70 - EXPENSES - CONTRACTUAL	317,920.00	317,920.00	0.00	0.00	317,920.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 110 - CITY MANAGER Total:	737,015.00	737,015.00	0.00	0.00	737,015.00	100.00%
Division: 130 - ENGINEERING						
50 - EXPENSES - PERSONNEL	148,500.00	148,500.00	0.00	0.00	148,500.00	100.00%
60 - EXPENSES - COMMODITIES	6,310.00	6,310.00	0.00	0.00	6,310.00	100.00%
70 - EXPENSES - CONTRACTUAL	177,040.00	177,040.00	0.00	0.00	177,040.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 130 - ENGINEERING Total:	331,850.00	331,850.00	0.00	0.00	331,850.00	100.00%
Division: 140 - FINANCE						
50 - EXPENSES - PERSONNEL	368,460.00	368,460.00	0.00	0.00	368,460.00	100.00%
60 - EXPENSES - COMMODITIES	11,990.00	11,990.00	0.00	0.00	11,990.00	100.00%
70 - EXPENSES - CONTRACTUAL	112,382.00	112,382.00	0.00	0.00	112,382.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 140 - FINANCE Total:	492,832.00	492,832.00	0.00	0.00	492,832.00	100.00%
Division: 150 - GOVERNING BODY						
50 - EXPENSES - PERSONNEL	22,790.00	22,790.00	0.00	0.00	22,790.00	100.00%
60 - EXPENSES - COMMODITIES	36,050.00	36,050.00	0.00	0.00	36,050.00	100.00%
70 - EXPENSES - CONTRACTUAL	33,200.00	33,200.00	0.00	0.00	33,200.00	100.00%
Division: 150 - GOVERNING BODY Total:	92,040.00	92,040.00	0.00	0.00	92,040.00	100.00%
Division: 160 - HUMAN RESOURCES						
50 - EXPENSES - PERSONNEL	272,260.00	272,260.00	0.00	0.00	272,260.00	100.00%
60 - EXPENSES - COMMODITIES	31,360.00	31,360.00	0.00	0.00	31,360.00	100.00%
70 - EXPENSES - CONTRACTUAL	41,135.00	41,135.00	0.00	0.00	41,135.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 160 - HUMAN RESOURCES Total:	344,755.00	344,755.00	0.00	0.00	344,755.00	100.00%
Division: 170 - LEGAL						
50 - EXPENSES - PERSONNEL	258,400.00	258,400.00	0.00	0.00	258,400.00	100.00%
60 - EXPENSES - COMMODITIES	17,546.00	17,546.00	0.00	0.00	17,546.00	100.00%
70 - EXPENSES - CONTRACTUAL	64,094.00	64,094.00	0.00	0.00	64,094.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 170 - LEGAL Total:	340,040.00	340,040.00	0.00	0.00	340,040.00	100.00%
Department: 100 - ADMINISTRATION Total:	2,338,532.00	2,338,532.00	0.00	0.00	2,338,532.00	100.00%
Department: 120 - POLICE						
Division: 240 - MUNICIPAL COURT						
50 - EXPENSES - PERSONNEL	181,160.00	181,160.00	0.00	0.00	181,160.00	100.00%
60 - EXPENSES - COMMODITIES	2,975.00	2,975.00	0.00	0.00	2,975.00	100.00%
70 - EXPENSES - CONTRACTUAL	84,727.00	84,727.00	0.00	0.00	84,727.00	100.00%
Division: 240 - MUNICIPAL COURT Total:	268,862.00	268,862.00	0.00	0.00	268,862.00	100.00%

Budget Report

For Fiscal: 2027 Period Ending: 12/31/2027

SubObjec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Division: 250 - POLICE						
50 - EXPENSES - PERSONNEL	2,086,480.00	2,086,480.00	0.00	0.00	2,086,480.00	100.00%
60 - EXPENSES - COMMODITIES	200,517.00	200,517.00	0.00	0.00	200,517.00	100.00%
70 - EXPENSES - CONTRACTUAL	203,240.00	203,240.00	0.00	0.00	203,240.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 250 - POLICE Total:	2,490,237.00	2,490,237.00	0.00	0.00	2,490,237.00	100.00%
Department: 120 - POLICE Total:	2,759,099.00	2,759,099.00	0.00	0.00	2,759,099.00	100.00%
Department: 130 - RECREATION						
Division: 330 - POOL						
50 - EXPENSES - PERSONNEL	37,925.00	37,925.00	0.00	0.00	37,925.00	100.00%
60 - EXPENSES - COMMODITIES	29,400.00	29,400.00	0.00	0.00	29,400.00	100.00%
70 - EXPENSES - CONTRACTUAL	19,475.00	19,475.00	0.00	0.00	19,475.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	35,000.00	35,000.00	0.00	0.00	35,000.00	100.00%
90 - EXPENSES - TRANSFERS	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00%
Division: 330 - POOL Total:	176,800.00	176,800.00	0.00	0.00	176,800.00	100.00%
Division: 340 - DAY CAMP						
50 - EXPENSES - PERSONNEL	22,250.00	22,250.00	0.00	0.00	22,250.00	100.00%
60 - EXPENSES - COMMODITIES	7,850.00	7,850.00	0.00	0.00	7,850.00	100.00%
70 - EXPENSES - CONTRACTUAL	2,710.00	2,710.00	0.00	0.00	2,710.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 340 - DAY CAMP Total:	32,810.00	32,810.00	0.00	0.00	32,810.00	100.00%
Division: 350 - RECREATION						
50 - EXPENSES - PERSONNEL	368,260.00	368,260.00	0.00	0.00	368,260.00	100.00%
60 - EXPENSES - COMMODITIES	87,950.00	87,950.00	0.00	0.00	87,950.00	100.00%
70 - EXPENSES - CONTRACTUAL	80,588.00	80,588.00	0.00	0.00	80,588.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 350 - RECREATION Total:	536,798.00	536,798.00	0.00	0.00	536,798.00	100.00%
Division: 360 - SENIOR SERVICES						
50 - EXPENSES - PERSONNEL	68,175.00	68,175.00	0.00	0.00	68,175.00	100.00%
60 - EXPENSES - COMMODITIES	5,400.00	5,400.00	0.00	0.00	5,400.00	100.00%
70 - EXPENSES - CONTRACTUAL	13,975.00	13,975.00	0.00	0.00	13,975.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 360 - SENIOR SERVICES Total:	87,550.00	87,550.00	0.00	0.00	87,550.00	100.00%
Department: 130 - RECREATION Total:	833,958.00	833,958.00	0.00	0.00	833,958.00	100.00%
Department: 140 - LAND BANK						
Division: 440 - LAND DEVELOPMENT						
60 - EXPENSES - COMMODITIES	37,000.00	37,000.00	0.00	0.00	37,000.00	100.00%
70 - EXPENSES - CONTRACTUAL	10,150.00	10,150.00	0.00	0.00	10,150.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
90 - EXPENSES - TRANSFERS	2,142,768.00	2,142,768.00	0.00	0.00	2,142,768.00	100.00%
Division: 440 - LAND DEVELOPMENT Total:	2,189,918.00	2,189,918.00	0.00	0.00	2,189,918.00	100.00%
Department: 140 - LAND BANK Total:	2,189,918.00	2,189,918.00	0.00	0.00	2,189,918.00	100.00%
Department: 150 - PARKS						
Division: 510 - PARKS						
50 - EXPENSES - PERSONNEL	262,700.00	262,700.00	0.00	0.00	262,700.00	100.00%
60 - EXPENSES - COMMODITIES	100,750.00	100,750.00	0.00	0.00	100,750.00	100.00%
70 - EXPENSES - CONTRACTUAL	52,100.00	52,100.00	0.00	0.00	52,100.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00%
Division: 510 - PARKS Total:	423,550.00	423,550.00	0.00	0.00	423,550.00	100.00%
Department: 150 - PARKS Total:	423,550.00	423,550.00	0.00	0.00	423,550.00	100.00%
Department: 160 - PLANNING & ZONING						
Division: 610 - PLANNING & ZONING						
50 - EXPENSES - PERSONNEL	450,900.00	450,900.00	0.00	0.00	450,900.00	100.00%
60 - EXPENSES - COMMODITIES	23,200.00	23,200.00	0.00	0.00	23,200.00	100.00%
70 - EXPENSES - CONTRACTUAL	80,507.00	80,507.00	0.00	0.00	80,507.00	100.00%

Budget Report

For Fiscal: 2027 Period Ending: 12/31/2027

SubObjec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
80 - EXPENSES - CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 610 - PLANNING & ZONING Total:	554,607.00	554,607.00	0.00	0.00	554,607.00	100.00%
Department: 160 - PLANNING & ZONING Total:	554,607.00	554,607.00	0.00	0.00	554,607.00	100.00%
Department: 190 - FACILITIES						
Division: 910 - CITY HALL						
50 - EXPENSES - PERSONNEL	300,000.00	300,000.00	0.00	0.00	300,000.00	100.00%
60 - EXPENSES - COMMODITIES	13,000.00	13,000.00	0.00	0.00	13,000.00	100.00%
70 - EXPENSES - CONTRACTUAL	153,149.97	153,149.97	0.00	0.00	153,149.97	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:	1,831,149.97	1,831,149.97	0.00	0.00	1,831,149.97	100.00%
Department: 190 - FACILITIES Total:	1,831,149.97	1,831,149.97	0.00	0.00	1,831,149.97	100.00%
Total Revenues	10,637,797.07	10,637,797.07	0.00	0.00	-10,637,797.07	100.00%
Total Expenses	10,930,813.97	10,930,813.97	0.00	0.00	10,930,813.97	100.00%
Fund: 100 - General Fund Surplus (Deficit):	-293,016.90	-293,016.90	0.00	0.00	293,016.90	100.00%

Budget Report

For Fiscal: 2027 Period Ending: 12/31/2027

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	264,600.00	264,600.00	0.00	0.00	-264,600.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	264,600.00	264,600.00	0.00	0.00	264,600.00	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	110,000.00	110,000.00	0.00	0.00	-110,000.00	100.00%
70 - EXPENSES - CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00%
80 - EXPENSES - CAPITAL PROJECTS	92,690.00	92,690.00	0.00	0.00	92,690.00	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):	17,310.00	17,310.00	0.00	0.00	-17,310.00	100.00%
Division: 067 - FUND 20 DEPT 50						
40 - REVENUES	1,154,500.00	1,154,500.00	0.00	0.00	-1,154,500.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	1,154,500.00	1,154,500.00	0.00	0.00	1,154,500.00	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):	17,310.00	17,310.00	0.00	0.00	-17,310.00	100.00%
Total Revenues	1,529,100.00	1,529,100.00	0.00	0.00	-1,529,100.00	100.00%
Total Expenses	1,511,790.00	1,511,790.00	0.00	0.00	1,511,790.00	100.00%
Fund: 120 - COP & PBC Trustee Fund Surplus (Deficit):	17,310.00	17,310.00	0.00	0.00	-17,310.00	100.00%

Budget Report

For Fiscal: 2027 Period Ending: 12/31/2027

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	1,436,660.00	1,436,660.00	0.00	0.00	-1,436,660.00	100.00%
50 - EXPENSES - PERSONNEL	156,120.00	156,120.00	0.00	0.00	156,120.00	100.00%
60 - EXPENSES - COMMODITIES	158,360.00	158,360.00	0.00	0.00	158,360.00	100.00%
70 - EXPENSES - CONTRACTUAL	185,360.00	185,360.00	0.00	0.00	185,360.00	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):	-18,180.00	-18,180.00	0.00	0.00	18,180.00	100.00%
Department: 210 - PUBLIC WORKS Surplus (Deficit):	-18,180.00	-18,180.00	0.00	0.00	18,180.00	100.00%
Total Revenues	1,436,660.00	1,436,660.00	0.00	0.00	-1,436,660.00	100.00%
Total Expenses	1,454,840.00	1,454,840.00	0.00	0.00	1,454,840.00	100.00%
Fund: 200 - Special Street & Highway Surplus (Deficit):	-18,180.00	-18,180.00	0.00	0.00	18,180.00	100.00%

Budget Report

For Fiscal: 2027 Period Ending: 12/31/2027

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	523,000.00	523,000.00	0.00	0.00	523,000.00	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):	-123,000.00	-123,000.00	0.00	0.00	123,000.00	100.00%
Department: 315 - EQUIPMENT RESERVE Surplus (Deficit):	-123,000.00	-123,000.00	0.00	0.00	123,000.00	100.00%
Total Revenues	400,000.00	400,000.00	0.00	0.00	-400,000.00	100.00%
Total Expenses	523,000.00	523,000.00	0.00	0.00	523,000.00	100.00%
Fund: 315 - Equipment Reserve Surplus (Deficit):	-123,000.00	-123,000.00	0.00	0.00	123,000.00	100.00%

Budget Report

For Fiscal: 2027 Period Ending: 12/31/2027

SubObjec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 355 - Capital Improvement Reserve						
Department: 355 - CAPITAL IMPROVEMENT RESERVE						
Division: 355 - FUND 05 DEPT 00						
40 - REVENUES	565,000.00	565,000.00	0.00	0.00	-565,000.00	100.00%
70 - EXPENSES - CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00%
80 - EXPENSES - CAPITAL PROJECTS	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00%
90 - EXPENSES - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Division: 355 - FUND 05 DEPT 00 Surplus (Deficit):	550,000.00	550,000.00	0.00	0.00	-550,000.00	100.00%
Division: 356 - ARPA - FUND 05 DEPT 33						
40 - REVENUES	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%
Division: 356 - ARPA - FUND 05 DEPT 33 Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Department: 355 - CAPITAL IMPROVEMENT RESERVE Surplus (Defici..	550,000.00	550,000.00	0.00	0.00	-550,000.00	100.00%
Total Revenues	565,000.00	565,000.00	0.00	0.00	-565,000.00	100.00%
Total Expenses	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00%
Fund: 355 - Capital Improvement Reserve Surplus (Deficit):	550,000.00	550,000.00	0.00	0.00	-550,000.00	100.00%

Budget Report

For Fiscal: 2027 Period Ending: 12/31/2027

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	80,000.00	80,000.00	0.00	0.00	-80,000.00	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):	75,000.00	75,000.00	0.00	0.00	-75,000.00	100.00%
Department: 400 - LAND BANK Surplus (Deficit):	75,000.00	75,000.00	0.00	0.00	-75,000.00	100.00%
Total Revenues	80,000.00	80,000.00	0.00	0.00	-80,000.00	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):	75,000.00	75,000.00	0.00	0.00	-75,000.00	100.00%

Budget Report

For Fiscal: 2027 Period Ending: 12/31/2027

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	5,239,486.88	5,239,486.88	0.00	0.00	-5,239,486.88	100.00%
80 - EXPENSES - CAPITAL PROJECTS	5,011,533.00	5,011,533.00	0.00	0.00	5,011,533.00	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):	227,953.88	227,953.88	0.00	0.00	-227,953.88	100.00%
Department: 410 - BOND AND INTEREST Surplus (Deficit):	227,953.88	227,953.88	0.00	0.00	-227,953.88	100.00%
Total Revenues	5,239,486.88	5,239,486.88	0.00	0.00	-5,239,486.88	100.00%
Total Expenses	5,011,533.00	5,011,533.00	0.00	0.00	5,011,533.00	100.00%
Fund: 410 - Bond & Interest Surplus (Deficit):	227,953.88	227,953.88	0.00	0.00	-227,953.88	100.00%

Budget Report

For Fiscal: 2027 Period Ending: 12/31/2027

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	4,025,500.00	4,025,500.00	0.00	0.00	-4,025,500.00	100.00%
50 - EXPENSES - PERSONNEL	624,900.00	624,900.00	0.00	0.00	624,900.00	100.00%
60 - EXPENSES - COMMODITIES	222,675.00	222,675.00	0.00	0.00	222,675.00	100.00%
70 - EXPENSES - CONTRACTUAL	2,519,242.50	2,519,242.50	0.00	0.00	2,519,242.50	100.00%
80 - EXPENSES - CAPITAL PROJECTS	1,992,194.50	1,992,194.50	0.00	0.00	1,992,194.50	100.00%
90 - EXPENSES - TRANSFERS	297,587.00	297,587.00	0.00	0.00	297,587.00	100.00%
Division: 520 - WATER Surplus (Deficit):	-1,631,099.00	-1,631,099.00	0.00	0.00	1,631,099.00	100.00%
Department: 210 - PUBLIC WORKS Surplus (Deficit):	-1,631,099.00	-1,631,099.00	0.00	0.00	1,631,099.00	100.00%
Total Revenues	4,025,500.00	4,025,500.00	0.00	0.00	-4,025,500.00	100.00%
Total Expenses	5,656,599.00	5,656,599.00	0.00	0.00	5,656,599.00	100.00%
Fund: 520 - Water Utility Surplus (Deficit):	-1,631,099.00	-1,631,099.00	0.00	0.00	1,631,099.00	100.00%

Budget Report

For Fiscal: 2027 Period Ending: 12/31/2027

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	3,730,500.00	3,730,500.00	0.00	0.00	-3,730,500.00	100.00%
50 - EXPENSES - PERSONNEL	622,400.00	622,400.00	0.00	0.00	622,400.00	100.00%
60 - EXPENSES - COMMODITIES	299,800.00	299,800.00	0.00	0.00	299,800.00	100.00%
70 - EXPENSES - CONTRACTUAL	2,458,443.00	2,458,443.00	0.00	0.00	2,458,443.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	1,091,689.44	1,091,689.44	0.00	0.00	1,091,689.44	100.00%
90 - EXPENSES - TRANSFERS	342,159.00	342,159.00	0.00	0.00	342,159.00	100.00%
Division: 530 - SEWER Surplus (Deficit):	-1,083,991.44	-1,083,991.44	0.00	0.00	1,083,991.44	100.00%
Department: 210 - PUBLIC WORKS Surplus (Deficit):	-1,083,991.44	-1,083,991.44	0.00	0.00	1,083,991.44	100.00%
Total Revenues	3,730,500.00	3,730,500.00	0.00	0.00	-3,730,500.00	100.00%
Total Expenses	4,814,491.44	4,814,491.44	0.00	0.00	4,814,491.44	100.00%
Fund: 530 - Sewer Utility Surplus (Deficit):	-1,083,991.44	-1,083,991.44	0.00	0.00	1,083,991.44	100.00%

Budget Report

For Fiscal: 2027 Period Ending: 12/31/2027

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	809,000.00	809,000.00	0.00	0.00	-809,000.00	100.00%
70 - EXPENSES - CONTRACTUAL	709,000.00	709,000.00	0.00	0.00	709,000.00	100.00%
90 - EXPENSES - TRANSFERS	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00%
Division: 540 - FUND 12 DEPT 00 Surplus (Deficit):	-100,000.00	-100,000.00	0.00	0.00	100,000.00	100.00%
Department: 540 - SOLID WASTE Surplus (Deficit):	-100,000.00	-100,000.00	0.00	0.00	100,000.00	100.00%
Total Revenues	809,000.00	809,000.00	0.00	0.00	-809,000.00	100.00%
Total Expenses	909,000.00	909,000.00	0.00	0.00	909,000.00	100.00%
Fund: 540 - Solid Waste Utility Surplus (Deficit):	-100,000.00	-100,000.00	0.00	0.00	100,000.00	100.00%

Budget Report

For Fiscal: 2027 Period Ending: 12/31/2027

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	115,000.00	115,000.00	0.00	0.00	-115,000.00	100.00%
70 - EXPENSES - CONTRACTUAL	10,600.00	10,600.00	0.00	0.00	10,600.00	100.00%
80 - EXPENSES - CAPITAL PROJECTS	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%
90 - EXPENSES - TRANSFERS	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00%
Division: 550 - FUND 14 DEPT 00 Surplus (Deficit):	-55,600.00	-55,600.00	0.00	0.00	55,600.00	100.00%
Department: 550 - STORMWATER Surplus (Deficit):	-55,600.00	-55,600.00	0.00	0.00	55,600.00	100.00%
Total Revenues	115,000.00	115,000.00	0.00	0.00	-115,000.00	100.00%
Total Expenses	170,600.00	170,600.00	0.00	0.00	170,600.00	100.00%
Fund: 550 - Stormwater Utility Surplus (Deficit):	-55,600.00	-55,600.00	0.00	0.00	55,600.00	100.00%
Report Surplus (Deficit):	-2,434,623.46	-2,434,623.46	0.00	0.00	2,434,623.46	100.00%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - General Fund	-293,016.90	-293,016.90	0.00	0.00	293,016.90
120 - COP & PBC Trustee Fund	17,310.00	17,310.00	0.00	0.00	-17,310.00
200 - Special Street & Highway	-18,180.00	-18,180.00	0.00	0.00	18,180.00
315 - Equipment Reserve	-123,000.00	-123,000.00	0.00	0.00	123,000.00
355 - Capital Improvement Reserv	550,000.00	550,000.00	0.00	0.00	-550,000.00
400 - Land Bank Fund	75,000.00	75,000.00	0.00	0.00	-75,000.00
410 - Bond & Interest	227,953.88	227,953.88	0.00	0.00	-227,953.88
520 - Water Utility	-1,631,099.00	-1,631,099.00	0.00	0.00	1,631,099.00
530 - Sewer Utility	-1,083,991.44	-1,083,991.44	0.00	0.00	1,083,991.44
540 - Solid Waste Utility	-100,000.00	-100,000.00	0.00	0.00	100,000.00
550 - Stormwater Utility	-55,600.00	-55,600.00	0.00	0.00	55,600.00
Report Surplus (Deficit):	-2,434,623.46	-2,434,623.46	0.00	0.00	2,434,623.46