



2020 Budget

CITY OF LAWRENCE, KANSAS

Recommended 2020 Operating and
2020-2024 Capital Improvement Budget

As presented 6.18.19

Vision

The City of Lawrence - supporting an unmistakably vibrant community with innovative, equitable, transparent and responsible local government.

Mission

We are committed to providing excellent City services that enhance the quality of life for the Lawrence community.

Organizational Values

Character

Competence

Courage

Collaboration

Commitment

About the Cover Art:

As part of the City's Public Art Program, *Freeform*, was created by Stephen T. Johnson in 2004. It is painted steel on a native limestone base. It was created to celebrate the City's sesquicentennial through the abstraction of the word "free" which becomes a dancing flame of resolve that honors the City's history as a "Free State" and recalls a quote by former Lawrencian — poet Langston Hughes (1902-1967): "*We have tomorrow bright before us like a flame.*"

2020 Budget

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June 12, 2019

Dear Mayor and Commissioners,

I am pleased to present the 2020 City Manager's Recommended Operating Budget and 2020-2024 Capital Improvement Budget. This abbreviated budget book is meant to be used in conjunction with the online budget report that provides more details.

This document illustrates how resources are being used to make progress on the priority initiatives and critical success factors identified in the strategic plan adopted in 2017.

The recommended operating budget totals \$235,520,000 across all funds. This includes a recommended mill levy increase of 0.500 mills in the General Fund.

The recommended budget is balanced, and many tough decisions had to be made. The recommended budget eliminates vacant positions and leaves many department projects, personnel requests, and equipment needs unfunded.

In addition, 2020 will be the first year we have an internal service fund for Human Resources, Information Technology, Finance Administration, and Risk Management. Historically, the General Fund has borne most of the costs related to these functions. This change distributes that cost out to all operating funds.

The Recommended Budget assumes a moderate increase in City utility rates to cover the increased costs of providing services. More information is available later in the document. These figures are likely to change as additional financial details become available.

I want to thank department directors and the budget team for their work in preparing this budget. As always, we look forward to implementing the City Commission's priorities in 2020.

Sincerely,
Thomas M. Markus
City Manager



City of Lawrence

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City of Lawrence Elected Officials

Lisa Larsen, Mayor

Jennifer Ananda, Vice Mayor

Leslie Soden, Commissioner

Matthew Herbert, Commissioner

Stuart Boley, Commissioner

City of Lawrence Executive Staff

Tom Markus, City Manager

Diane Stoddard, Assistant City Manager

Casey Toomay, Assistant City Manager

Brandon McGuire, Assistant to the City Manager

Porter Arneill, Director of Communications and Creative Resources

Sherri Riedemann, City Clerk

Danielle Buschkoetter, Budget & Strategic Initiatives Administrator

Shaun Coffey, Interim Fire Medical Chief

Jeremy Willmoth, Finance Director

Gregory Burns, Chief of Police

Derek Rogers, Parks & Recreation Director

Dave Wagner, Municipal Services &
Operations Director

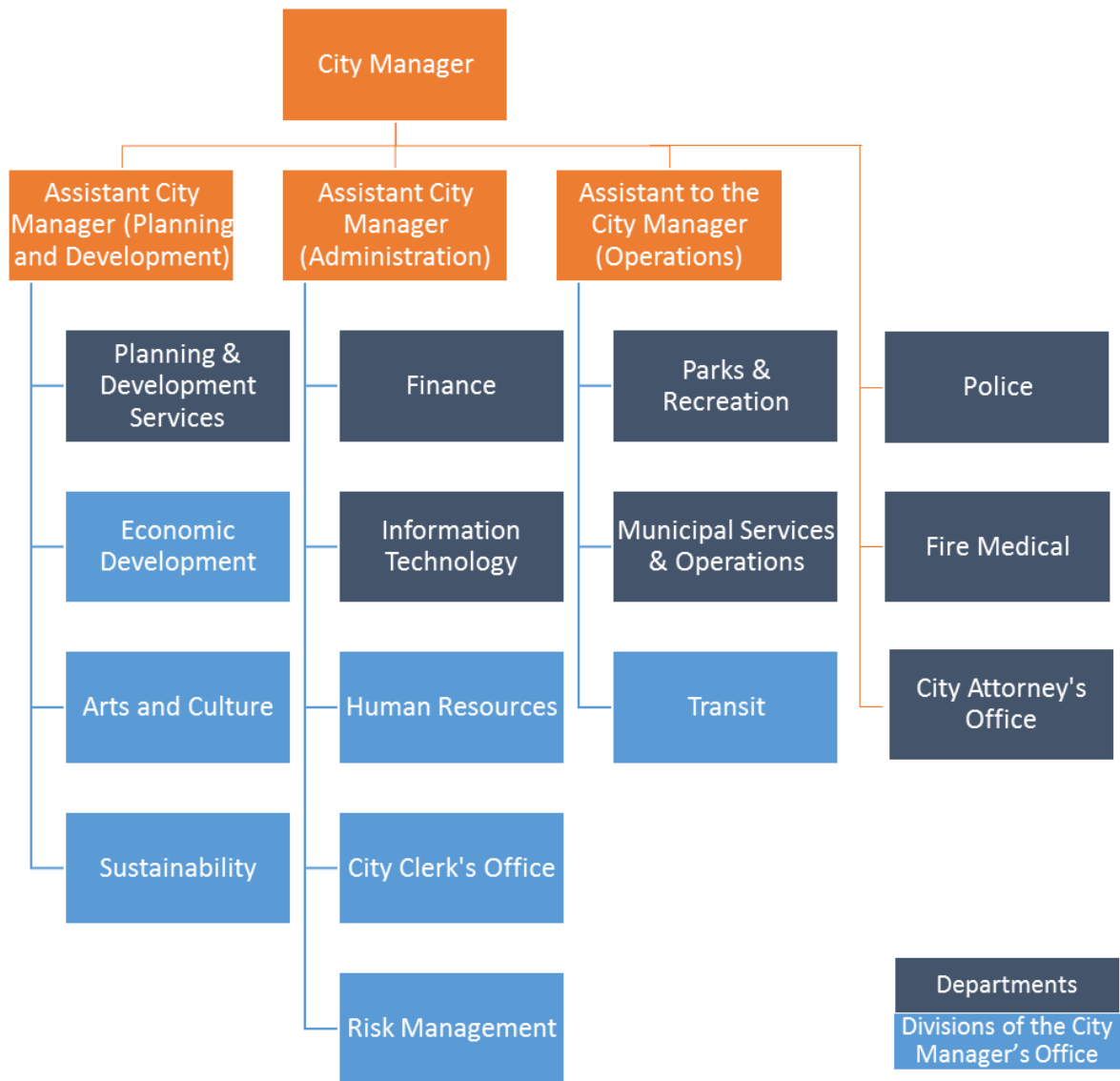
Toni Wheeler, City Attorney

Scott McCullough, Planning &
Development Services Director

James Wisdom, Information Technology
Director

2020 Budget

ORGANIZATIONAL CHART



BUDGET FACTS 5

2020 Budget

Property Tax Mill Levy Rate

The 2020 Budget includes an increase of 0.500 to the mill levy rate in the General Fund, bringing the City mill levy rate to 33.778 mills. The budget assumes an assessed valuation of \$1,084,016,415. One mill of property tax generates \$1,084,016 of revenue.

Sales Tax Projections

The 2020 Budget assumes sales tax growth of 2% over the revised 2019 budget. Sales tax trends have started to shift to online sales with moderate increases projected in 2020. The 2019 revised budget included a small reduction to sales tax to align with current trends.

Projected Fund Balance (General Fund)

23%

Employee Compensation and Benefits

The 2020 Budget assumes funding for the terms outlined in the Memoranda of Understanding between the City and the Lawrence Police Officers Association (LPOA). Currently, the City and Local International Fire Fighters Association (IAFF) are negotiating terms for 2020. When those figures are available, they will be added. The 2020 Budget also includes funding for a general wage adjustment equivalent to 2.5% of base salary for all other employees. Additionally, the budget includes funding for market adjustments identified as part of a compensation study that was completed in 2018. These are adjustments to positions identified as under market.

The 2020 Budget assumes a 3% increase in the City's contribution to employee healthcare as well as statutorily required contributions for the City's portion of the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Fire Retirement System (KP&F).

Internal Service Fund

The 2020 budget includes the creation of the Administration Charges Fund. This will be used to account for Human Resources, Information Technology, Finance Administration, and Risk Management. Traditionally, these charges were borne predominately in the General Fund despite supporting the entire operation. Approximately \$4.9M has been allocated from the General Fund to all operating funds based on the proportion of each fund's operating budget and full-time employees. Additional information will be included in the budget presentation located at www.lawrenceks.org/budget/current.

2020 Budget

FUND

HIGHLIGHTS



GENERAL OPERATING FUND

- Assumes a 0.500 mill levy increase for salaries/benefits, additional staff, increased funding for Lawrence Community Shelter, and moving staff to the General Fund (from Parking Fund)
- Total revenues increase \$4,257,000 or 5.49%
- Assessed valuation is estimated to increase 4.5%
- Payment in lieu of taxes (PILOT) were charged to water and wastewater, stormwater, and solid waste similar to a franchise fee for private utilities
- Total expenditures are increasing \$611,000 or 0.75%
- Moved Human Resources, Information Technology, Finance Administration and Risk Management out of the General Fund and into an Internal Service Fund.
- The General Fund is paying a proportional amount for the cost of the Internal Service Fund
- Added 4.0 FTEs to the Fire Medical Department (one position is fully off-set by revenue received from the County)

PUBLIC LIBRARY FUND

- Assessed valuation is estimated to increase 4.5%
- Assumes mill levy rate remains flat at 4.040
- Library mill is capped at 4.5 mills
- Expenditures are driven by employee salaries and benefits
- Increasing budget for books and materials such as digital content

BOND AND INTEREST FUND

- Total revenues are anticipated to increase \$381,000 or 2.97%
- Assessed valuation is estimated to increase 4.5%
- Special Assessments are estimated to decrease based on current payment schedules
- Total expenditures are projected to increase \$142,000 or 1.14%
- Principal and Interest align with current debt service schedules

PUBLIC TRANSPORTATION FUND

- Total revenues are projected to increase \$151,000 or 3.11%
- Sales tax is projected to increase \$114,000 primarily due to an increase in online sales (use tax)
- Internal Service Fund costs are included in the Contractual Services
- Multi-modal facility is anticipated to be constructed in 2020

NOTE: All percentage changes are 2020 recommended over 2019 revised

RECREATION FUND

- Increased charges for recreation fees
- Assumes increased sponsorships
- Includes revenues from Facility Access Card
- Revenue increases are needed to keep up with increased costs for providing services
- Internal Service Fund costs are included in the Contractual Services
- Eliminated 1.5 vacant FTEs

SPECIAL ALCOHOL FUND

- Liquor tax is anticipated to increase \$15,000 or 1.85%
- Recent changes in liquor laws may impact liquor tax revenues
- Includes \$20,000 for safe bar training in 2020
- Reduced Social Service Funding Advisory Board allocation to \$736,000

SPECIAL GAS TAX FUND

- Total revenues are estimated to increase \$247,000 or 8.82%
- Total expenditures are estimated to increase \$215,000 or 7.26%

SPECIAL RECREATION FUND

- Liquor tax is anticipated to increase \$15,000 or 1.85%
- Recent changes in liquor laws may impact liquor tax revenues
- Expenditures are anticipated to increase \$25,000 or 2.91% due to the internal service funds

GUEST TAX FUND

- Revised 2019 revenues down to align with current trends
- Revenues for 2020 are projected to increase \$37,000 or 2.08%
- Added downtown holiday light display installation
- Removed downtown brick paver program in 2020 and pushed it out to 2021
- Decreased funding for eXplore Lawrence

ADMINISTRATIVE SERVICES FUND

- Revenues come from transfers from major operating funds based on estimated budget and total FTEs
- 2020 is the first year Human Resources, Information Technology, Finance Administration, and Risk Management will operate as an internal service fund

NOTE: All percentage changes are 2020 recommended over 2019 revised

WATER AND WASTEWATER FUND

- Revenues are anticipated to increase \$2,904,000 or 5.90%
- Revenues assume approximately 8% rate increase
- Internal Service Fund costs are included in the Contractual Services
- Payment in lieu of taxes (PILOT) of 6% were charged to the Water and Wastewater Fund similar to a franchise fee for private utilities
- Removed several positions that were funded out of Water and Wastewater to the appropriate fund

SOLID WASTE FUND

- Revenues assume approximately 3% rate increase
- 2019 revised budget includes a one-time transfer from the solid waste construction fund to close out that fund and use those proceeds for a facility project in future years
- Internal Service Fund costs are included in the Contractual Services
- Total expenditures are projected to increase by \$322,000 or 2.10%

PUBLIC PARKING FUND

- Total revenues are anticipated to increase \$633,000 or 44.27%
- Revenue increases are contingent upon rate increases; the fund is unsustainable without those rate increases
- Operating Transfer is to help off-set the cost related to the Internal Service Fund; this is a one-time transfer
- Moved 2.0 FTEs from Parking Fund to General Fund
- Removed debt service transfer in 2019 revised to help balance the budget; this is anticipated to be a one-time reduction

STORM WATER UTILITY FUND

- Total revenues are anticipated to increase \$99,000 or 2.97%
- Revenues assume approximately 3% rate increase
- Total expenditures are decreasing \$399,000 or 10.46%

PUBLIC GOLF COURSE FUND

- Revenues for 2019 were revised down to align with trends
- All capital improvement funds were removed to help balance the budget; this will not be sustainable long-term
- Consideration should be given to moving the golf course operation to the recreation fund

NOTE: All percentage changes are 2020 recommended over 2019 revised

BUDGET
PROCESS
CALENDAR

2020 Budget



FEBRUARY

City Departments and
Outside Agencies
submit
Budget and CIP
requests

Budget and Capital Improvement Plan (CIP)
Process Begins

MARCH

CIP presentation to City Commission
CIP presentation to Planning Commission

MAY

JUNE

If no election is required, the City Commission
establishes maximum expenditure levels and sets date
for public hearing on the Budget.
The City Commission authorizes publication of the
Budget and Notice of Public Hearing

The City Manager presents the
recommended budget.
The City Commission determines if an
election is required to increase taxes above
property tax lid and notifies County Clerk

JULY

AUGUST

If election is required, a mail ballot election is held
The City Commission adopts the Budget by Ordinance

If no election is required, the City
Commission holds Public Hearing on the
Budget
The City Commission adopts the Budget by
Ordinance

SEPTEMBER

2020 Budget

PERSONNEL SUMMARY

Summary of Personnel Changes

Department	2017 Budget	2018 Budget	2019 Revised Budget	2020 Budget	+/-
City Commission	5	5	5	5	0.0
City Auditor	1	0	0	0	0.0
Office of the City Manager**	25.5	23.5	31	31	0.0
Planning & Development Services	35.5	34.5	35	35	0.0
Finance	19.6	19.6	19.6	19.6	0.0
Information Technology	11	11	12	13	1.0
Office of the City Attorney	21.8	22.5	22.5	22.5	0.0
Police**	186	188	183	183	0.0
Fire Medical	149	149	149	153	4.0
Municipal Services & Operations*	316	309	308	308	0.0
Parks & Recreation	82.3	80.3	79.3	77.8	-1.5
TOTAL	852.7	842.4	844.4	847.9	3.5

*The table shows a combined Municipal Services and Operations for all four years

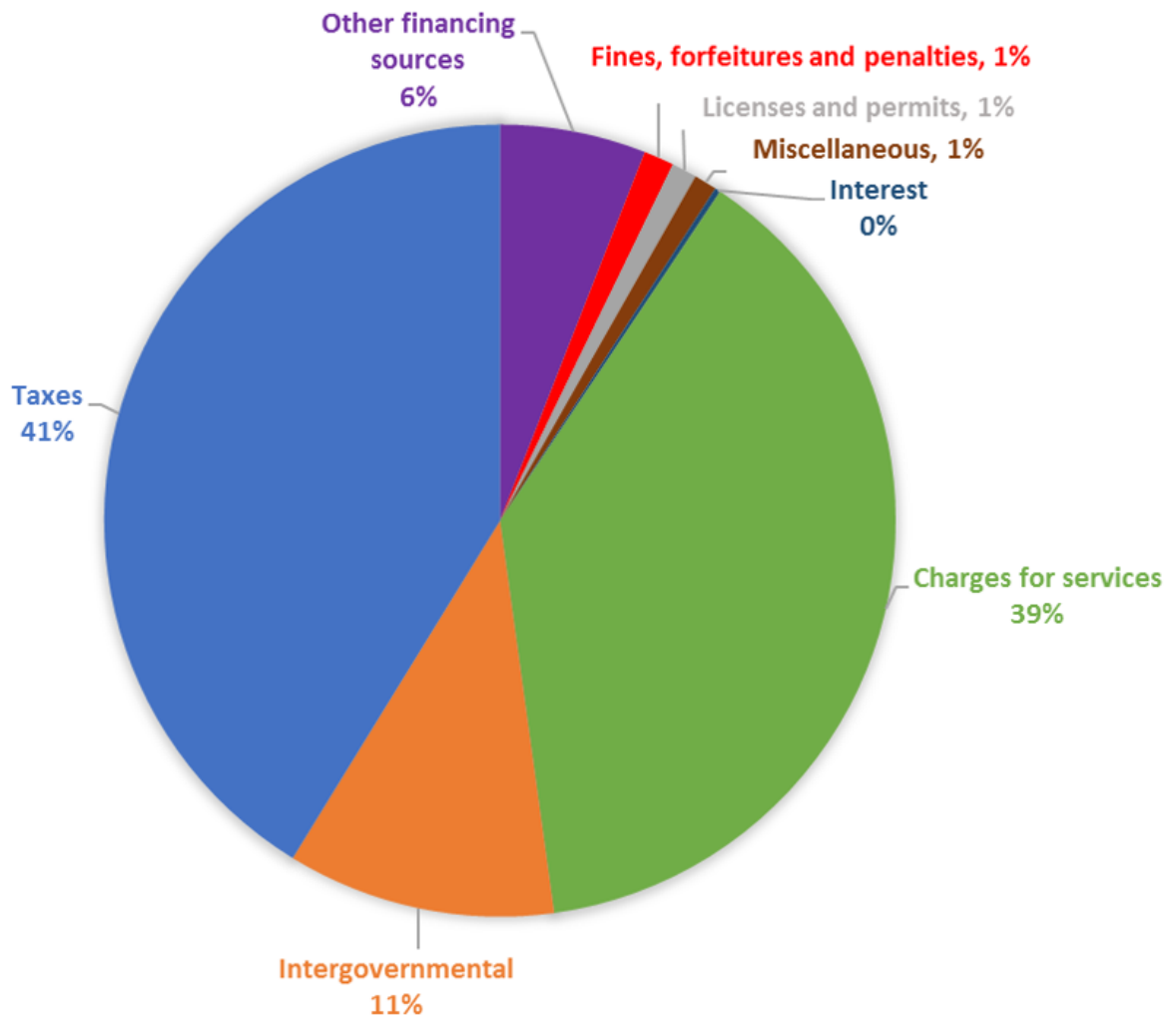
**Note that in 2019 there were 7.0 FTEs moved from the Police Department to the City Manager's Office for Parking Enforcement

- 2020 Personnel Changes
 - Added 3.0 Assistant Shift Commander/Battalion Chiefs (Fire Medical)
 - Added 1.0 Civilian Mobile Integrated Health Paramedic (fully funded by County) (Fire Medical)
 - Added 1.0 Security Administrator (Information Technology)
 - Eliminated 1.0 Vacant Aquatics Programmer (Parks & Recreation)
 - Eliminated 0.5 Vacant Administrative Technician (Parks & Recreation)
- 2019 Revised Personnel Changes
 - Moved 1.0 FTE from City Manager's Office to Finance Department
 - Reclassified Assistant to the Chief of Police to Captain (Police)
 - Reclassified Assistant Director of Development to Management Analyst (Planning & Development Services)
 - Changed Video Production Specialist position from part-time to full-time (City Manager's Office)

REVENUE HIGHLIGHTS

2020 Budget

REVENUES BY CATEGORY



Taxes: Include sales tax, property tax, and franchise fees. Sales tax and property tax are explained further on pages 17-21. Franchise fees are charges to allow utilities to provide services within the city and to locate within the public right-of-way.

Charges for Service: This group includes all fees charged for a specific service provided by the City and not primarily supported by taxes such as, utilities, parking fees, and recreation fees.

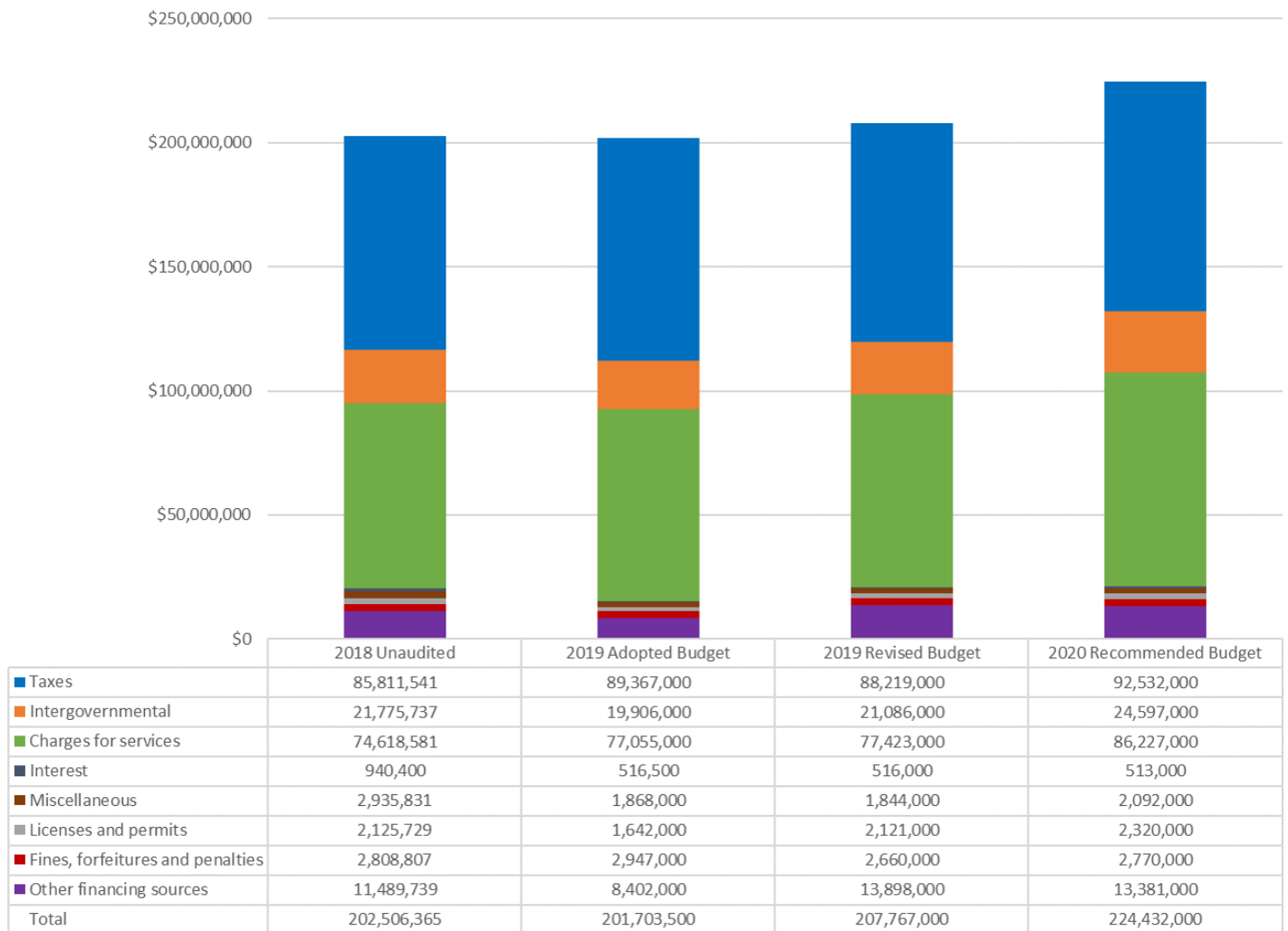
Intergovernmental: These revenues are grants or distributions received from other government entities.

Operating Transfers: Transfers are used to move money from one fund to another.

2020 Budget

REVENUE HISTORY

REVENUE HISTORY



Fines, Forfeitures, and Penalties: These revenues represent fines and charges levied by municipal court.

Licenses and Permits: This is where professional license fees, as well as animal permit fees, building permit fees, and parking permit fees are recorded.

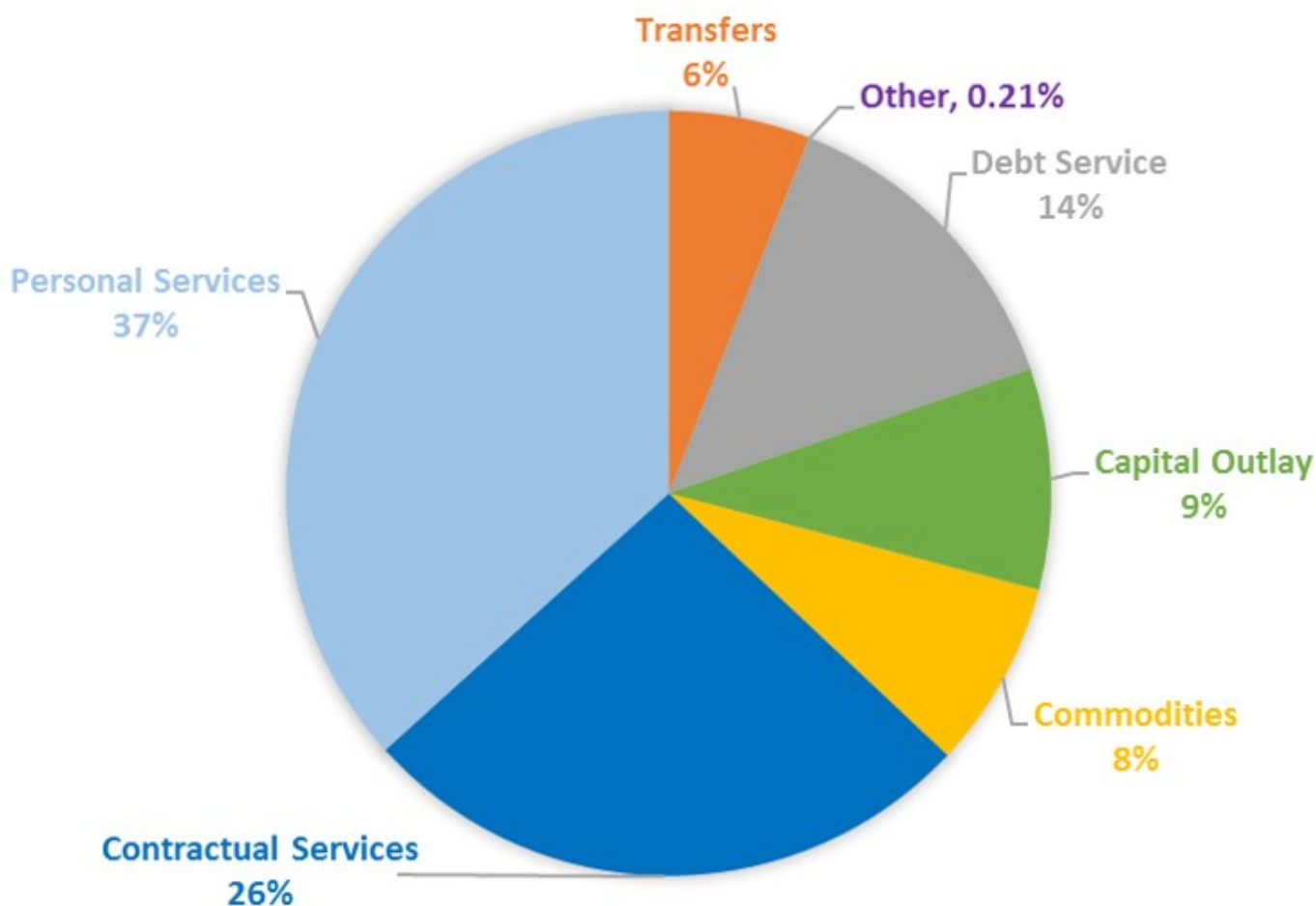
Miscellaneous: This is comprised of all other revenue sources not identified in another category. Some examples include: interest earned, reimbursements, rentals, sale of assets, donations, and recycling fees.

For additional information on revenues, please view Appendix A: Revenue Summary starting on page 144 of this document and the [online 2020 Budget report](#).

EXPENDITURE HIGHLIGHTS

2020 Budget

EXPENDITURE BY CATEGORY



Personal Services: Expenditures related to compensating employees including: salaries, overtime, and benefits.

Contractual Services: Services rendered by private firms, individuals, or other government entities such as: utilities, maintenance agreements, and professional consulting services.

Commodities: Items that have a relatively short life span such as: office supplies, gasoline, salt, and small equipment.

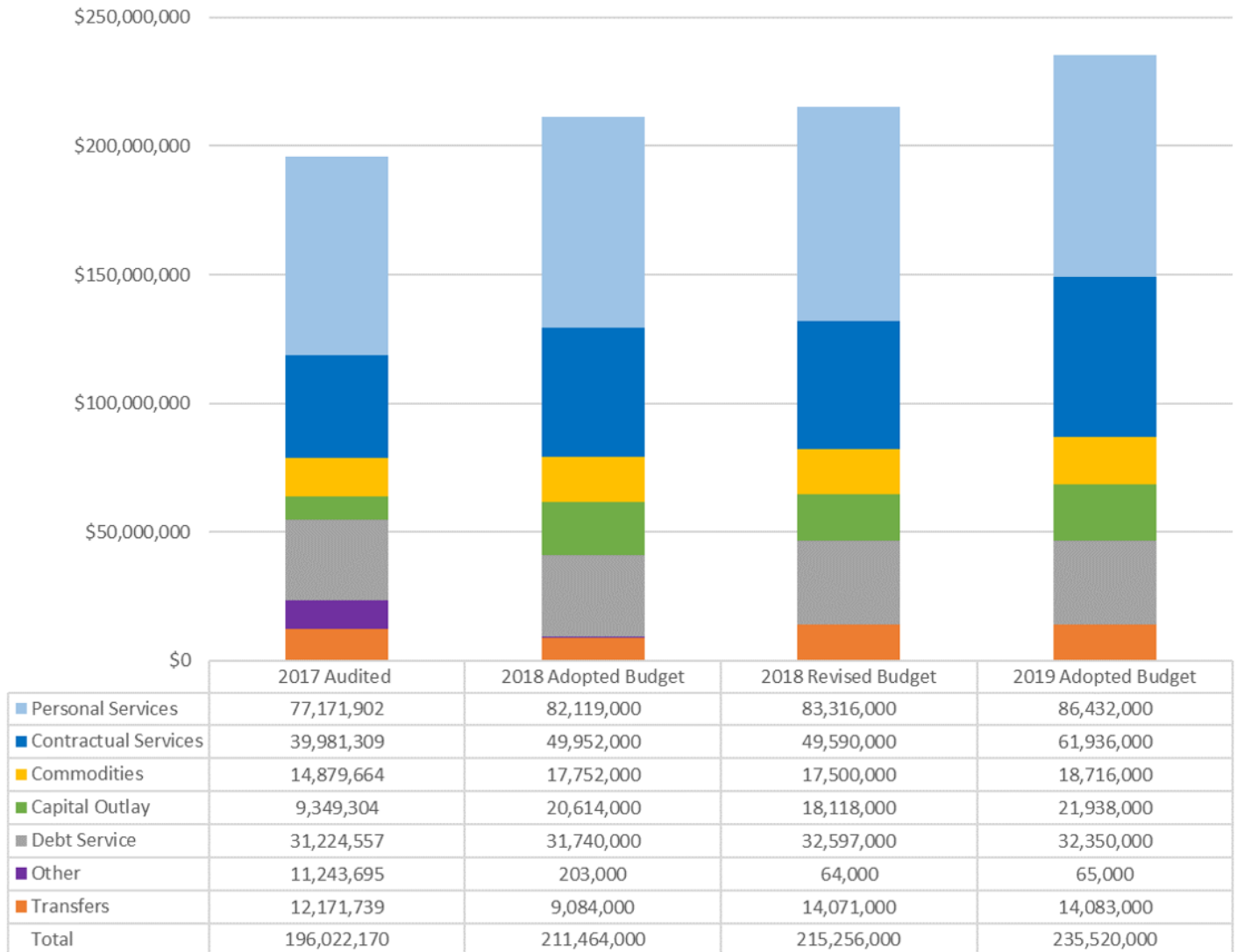
Capital Outlay: Land, buildings, building improvements, vehicles, large equipment, and infrastructure improvements. These are large items that have a useful life of two (2) years or more.

Debt Service: Annual payments for projects that received multi-year debt financing.

Operating Transfers: Transfers are used to move money from one fund to another. Some transfers are made to non-budgeted funds therefore the expenditure is showed, but not the offsetting revenue.

2020 Budget EXPENDITURE HIGHLIGHTS

EXPENDITURES HISTORY



For additional information on expenditures, please visit the [online 2020 Budget report](#).

FUND OVERVIEW

2020 Budget

Fund	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
(001) General	\$72,757,069	\$77,664,000	\$81,960,000	\$82,571,000
(201) Airport Improvement Fund	31,949	220,000	200,000	367,000
(202) Capital Improve Reserve	7,226,293	7,035,000	6,237,000	10,918,000
(205) Equipment Reserve Fund	1,300,340	1,272,000	1,538,000	2,626,000
(206) Guest Tax Fund	1,918,095	2,161,000	2,155,000	1,967,000
(209) Library Fund	4,268,000	4,457,000	4,538,000	4,700,000
(210) Transit Fund	3,248,350	9,696,000	6,208,000	9,232,000
(211) Recreation	5,658,894	6,224,000	6,096,000	6,216,000
(213) Special Alcohol Fund	803,941	963,000	963,000	826,000
(214) Special Gas Tax Fund	2,605,629	2,943,000	2,960,000	3,175,000
(216) Special Recreation Fund	682,750	898,000	860,000	885,000
Economic Development Funds	1,720,743	2,717,000	1,848,000	2,563,000
(301) Debt Service	13,769,571	11,693,000	12,441,000	12,583,000
(501) Water & Wastewater Fund	53,440,336	48,644,000	49,570,000	52,403,000
(502) Solid Waste Fund	11,766,514	14,625,000	15,360,000	15,682,000
(503) Public Parking System	1,533,512	1,900,000	1,189,000	2,064,000
(505) Storm Water Utility	2,656,708	3,523,000	3,815,000	3,416,000
(506) Golf Course	833,064	1,105,000	898,000	968,000
(552) Water and Wastewater Non-Bonded Construction	-	1,000,000	2,460,000	4,720,000
(562) Solid Waste Non-Bonded Construction	-	-	1,465,000	-
(504) Central Maintenance Fund	3,778,990	4,811,000	4,803,000	4,937,000
(523) Administrative Charge Fund	-	-	-	4,878,000
(601) City Parks Memorial Fund	51,240	3,000	18,000	15,000
(604) Farmland Remediation	547,475	1,507,000	632,000	1,470,000
(605) Cemetery Perp Care Fund	-	5,000	5,000	5,000
(607) Housing Trust Fund	600,000	848,000	1,048,000	1,275,000
(611) Outside Agency Grants	3,778,996	4,059,000	4,114,000	3,529,000
(612) Wee Folks Scholarship	38,361	50,000	40,000	40,000
(621) Fair Housing Grant	17,605	45,000	45,000	46,000
(631) Community Development	467,288	752,000	1,000,000	752,000
(633) Home Program Fund	338,549	332,000	440,000	439,000
(641) Transportation Planning	180,479	262,000	300,000	202,000
(652) Law Enforcement Trust Fund	1,429	50,000	50,000	50,000
Total	\$196,022,170	\$211,464,000	\$215,256,000	\$235,520,000

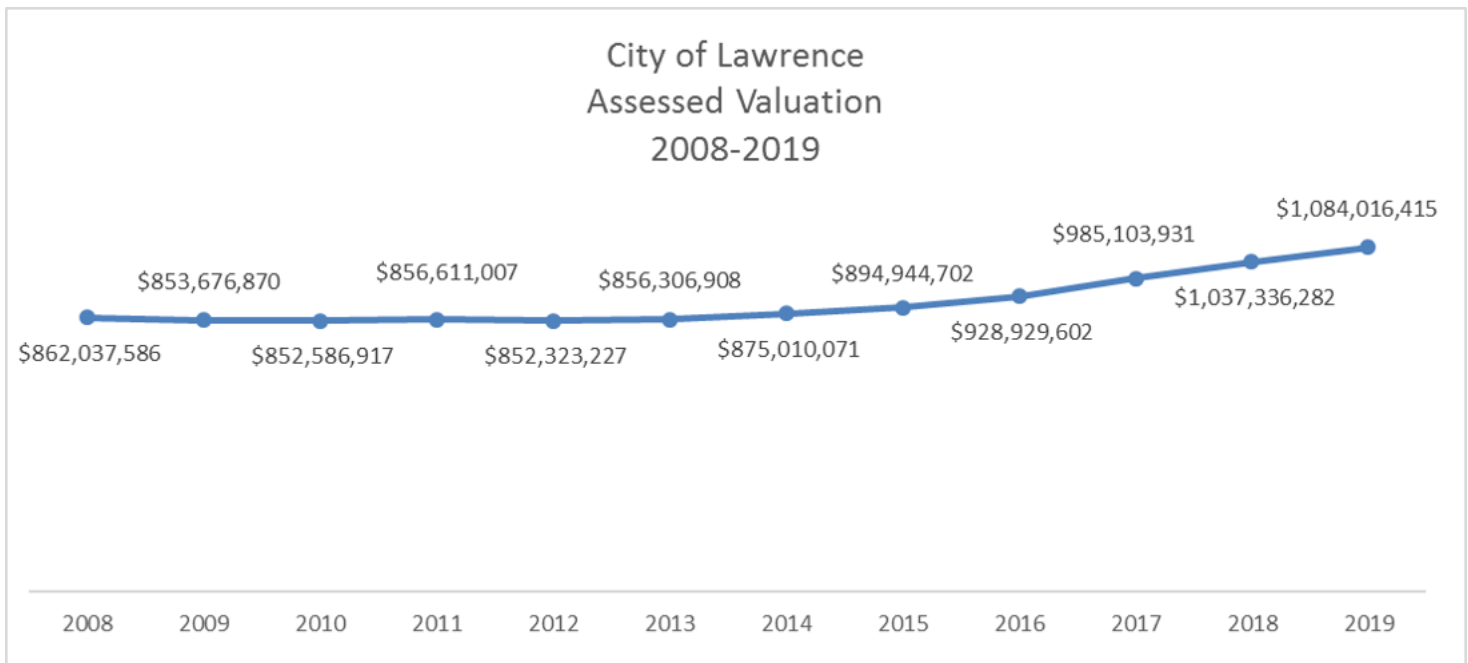
2020 Budget

PROPERTY TAX OVERVIEW

Computation of Ad Valorem Tax Requirements and Mill Levy

2019 Estimated Assessed Valuation for 2020 Budget: \$1,084,016,415.

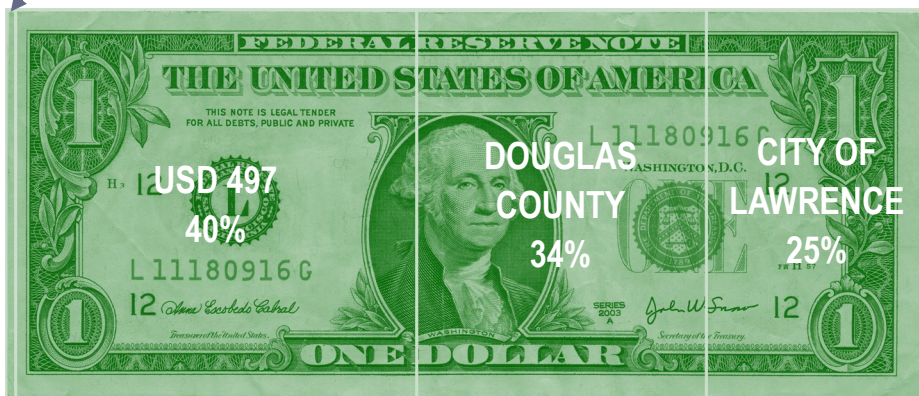
FUND NUMBER	FUND	2019 REQUIREMENTS	2.5% DELINQUENT TAXES	AD VALOREM TAX AMOUNT	MILL RATE
Property Tax Levy Funds					
001	General Operating	22,144,000	443,000	21,701,000	20.428
209	Library	4,379,000	88,000	4,291,000	4.040
	<i>Sub Total Property Tax Levy Funds</i>	26,523,000	531,000	25,992,000	24.468
Supplemental Tax Levy Funds					
301	Bond and Interest	10,092,000	202,000	9,890,000	9.310
	<i>Sub Total Supplemental Tax Levy Funds</i>	10,092,000	202,000	9,890,000	9.310
	GRAND TOTAL	36,615,000	733,000	35,882,000	33.778



PROPERTY TAX OVERVIEW

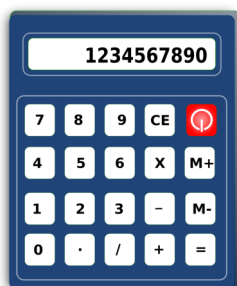
2020 Budget

STATE OF KANSAS: 1%



The City of Lawrence receives approximately 25% of the property taxes paid by a Lawrence resident. Approximately 40% go to the School District (USD #497 or USD #343). Douglas County receives approximately 34% and the State of Kansas receives one percent.

How to Calculate Your City Tax Bill



1

Determine the assessed valuation for your residential property by multiplying the fair market value of your home by 11.5%*:

$$\begin{array}{r} \text{Market Value of Home} = 200,000 \\ \times 11.50\% \\ \hline \text{Assessed Valuation} = \$23,000 \end{array}$$

2

Multiply your assessed valuation by the mill rate levied by the City for 2019:

$$\begin{array}{r} \text{Assessed Valuation} \quad \$23,000 \\ \times \text{City Mill Rate} \quad \quad \quad \times 33.778 \\ \hline \$776,894 \end{array}$$

3

Divide by 1,000. The result is your estimated City tax liability:

$$\$776,894 / 1,000 = \$777$$

*Commercial Property is assessed at 25%

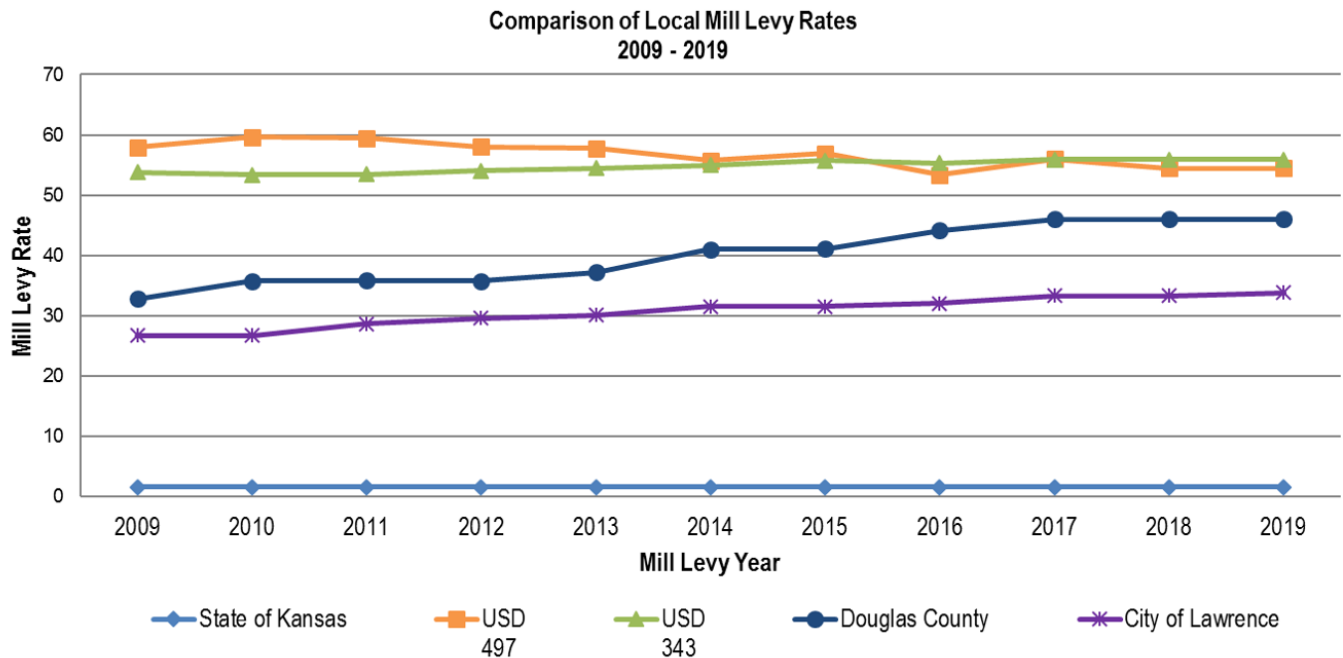
Estimated 2019 City Property Tax

Fair Market Value	Assessed Value	Est. City Tax Bill
100,000	11,500	388
125,000	14,375	486
150,000	17,250	583
175,000	20,125	680
200,000	23,000	777
225,000	25,875	874
250,000	28,750	971
275,000	31,625	1,068
300,000	34,500	1,165
350,000	40,250	1,360
400,000	46,000	1,554
450,000	51,750	1,748
500,000	57,500	1,942
600,000	69,000	2,331
800,000	92,000	3,108
1,000,000	115,000	3,884

The table above shows that for residential property, the 2020 City tax bill equates to approximately \$3.88 for each \$1,000 of the fair market value (fmv). For commercial property, it equates to approximately \$8.44 for each \$1,000 of fmv.

2020 Budget

PROPERTY TAX OVERVIEW



Total Mills Levied by All Units

Levy Year	State of Kansas	USD 497	Douglas County	City of Lawrence	Total
2008	1.500	57.399	32.820	26.647	118.366
2009	1.500	57.894	32.803	26.693	118.890
2010	1.500	59.646	35.748	26.697	123.591
2011	1.500	59.438	35.773	28.612	125.323
2012	1.500	58.005	35.769	29.534	124.808
2013	1.500	57.788	37.152	30.042	126.482
2014	1.500	55.752	41.010	31.474	129.736
2015	1.500	56.906	41.098	31.488	130.992
2016	1.500	53.360	44.092	32.018	130.970
2017	1.500	55.950	46.018	33.279	136.747
2018	1.500	54.427	46.015	33.278	135.220
2019*	1.500	54.427	46.015	33.778	135.720

City Mill Levy

Tax Levy	2015	2016	2017	2018	2019
General Operating Fund	19.227	19.475	19.482	19.928	20.428
Debt Service	8.504	8.504	9.757	9.310	9.310
Library	3.757	4.039	4.040	4.040	4.040
Total	31.488	32.018	33.279	33.278	33.778

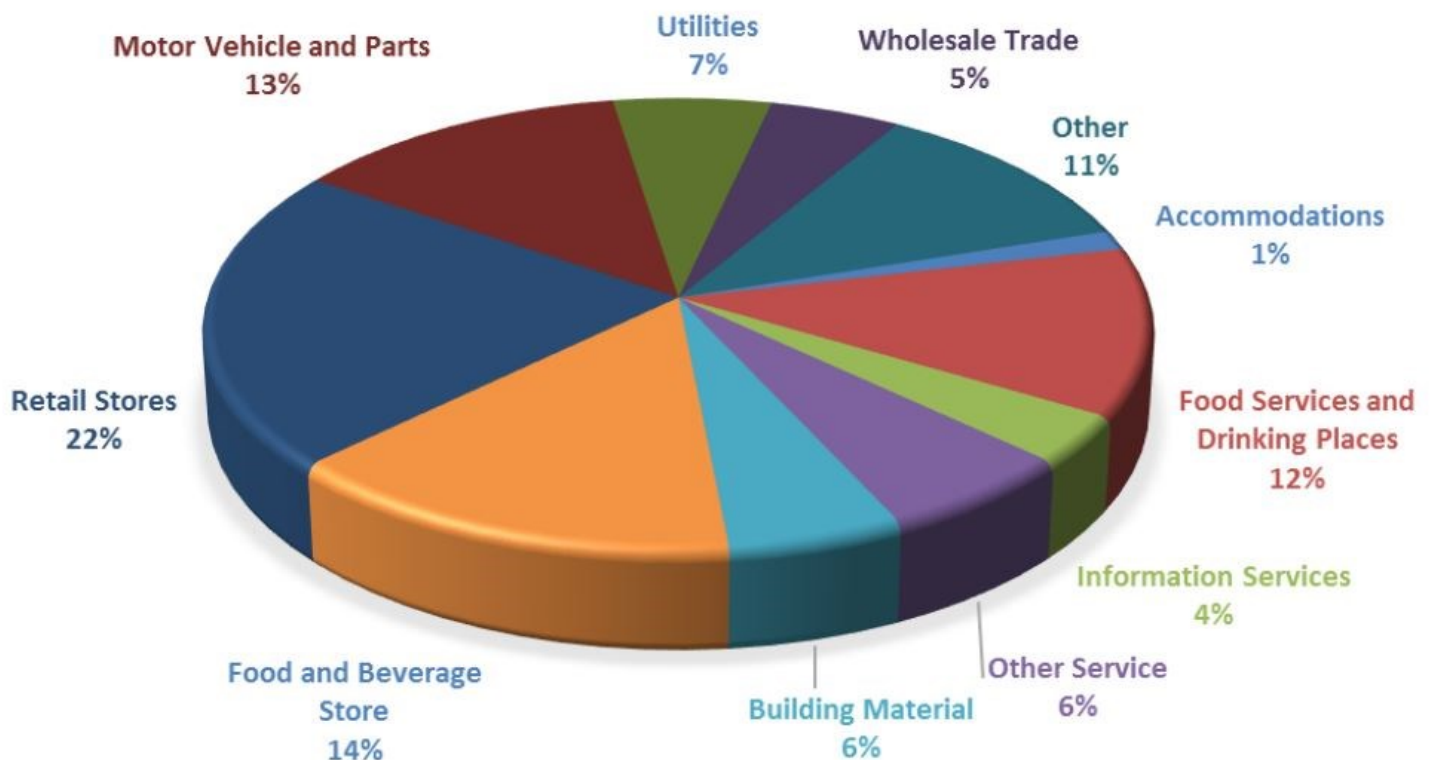
The levy year is the year in which the mill levy is adopted. That mill levy is used to levy taxes for the budget for the following year. For example, the mill levy set in 2019 (levy year) is used for the 2020 budget.

*Assumes 2020 levy is equal to 2019 levy. This chart will be updated after all agency budgets are adopted.

2020 Budget

Where do sales tax revenues come from? The chart below shows the retail sales tax distribution by industry type. These percentages are year-to-date figures through April 2019.

CITY OF LAWRENCE RETAIL SALES TAX DISTRIBUTION BY INDUSTRY TYPE YEAR-TO-DATE APRIL 2019

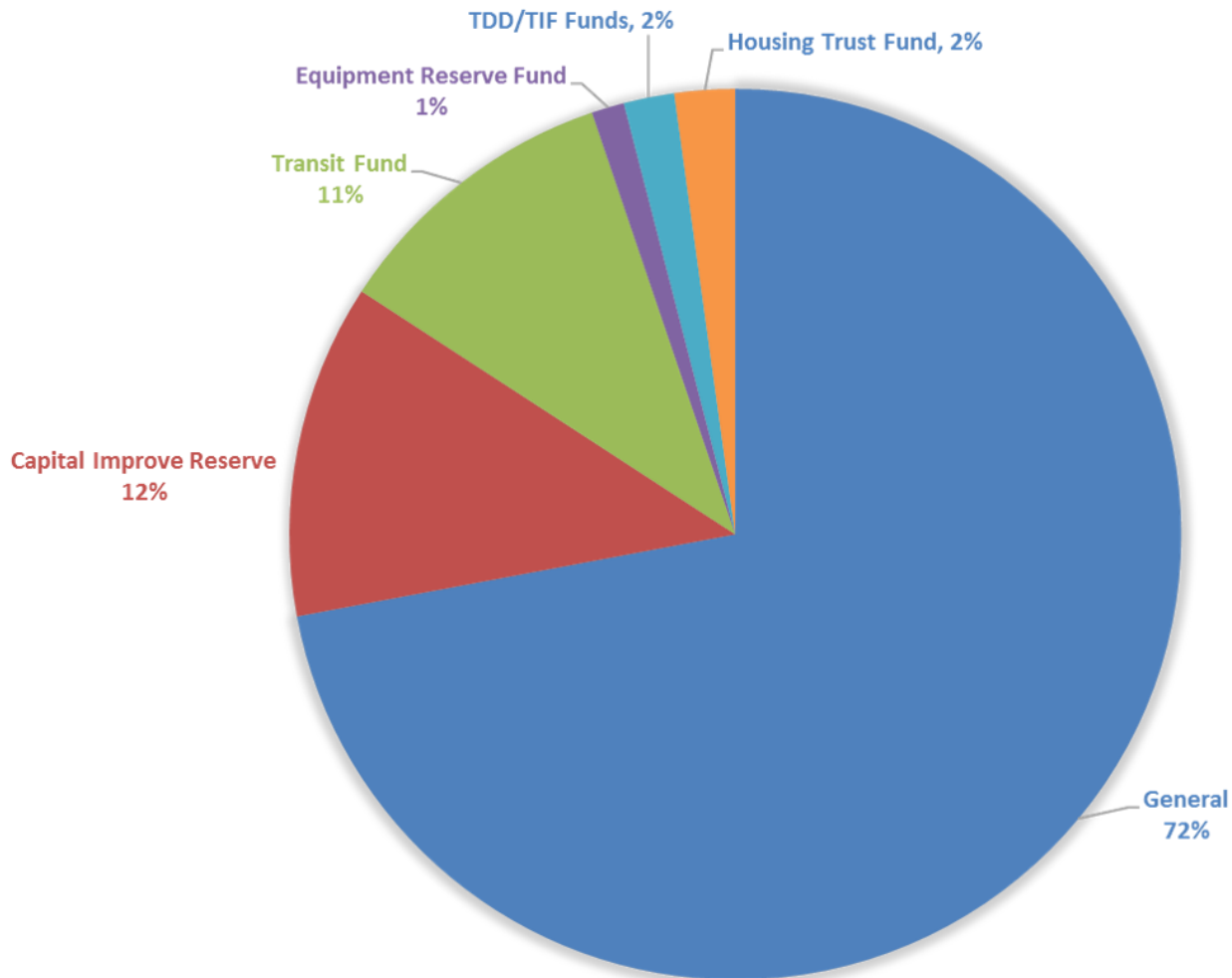


For additional information on sales tax, please view the [monthly sales tax reports](#).

2020 Budget

SALES TAX OVERVIEW

Where do sales tax revenues go? The 2020 budget estimates sales tax revenues of \$42,254,000 as shown below. The chart indicates which funds those revenues will be distributed into.

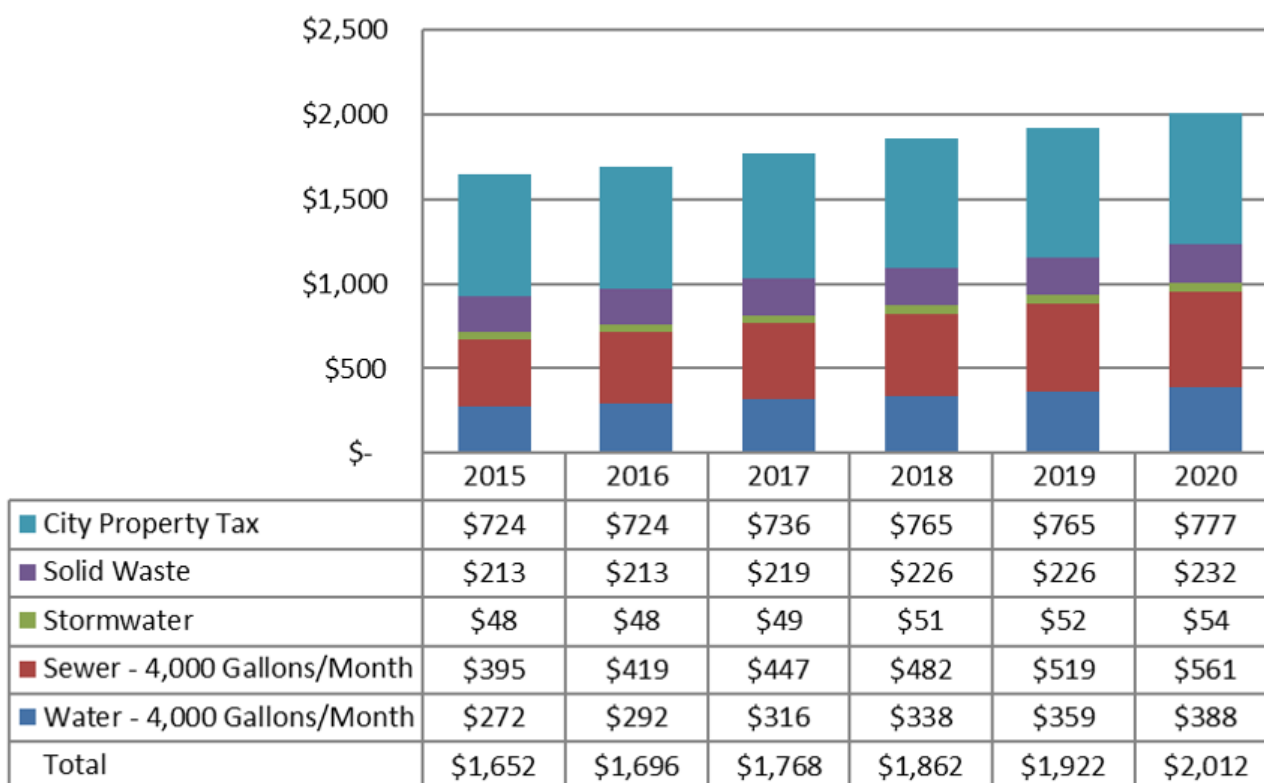


Fund	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
General	29,344,939	30,371,000	29,780,000	30,443,000
Capital Improve Reserve	4,968,369	4,594,000	5,000,000	5,128,000
Transit Fund	4,556,974	4,368,000	4,368,000	4,482,000
Equipment Reserve Fund	500,000	500,000	500,000	500,000
TDD/TIF Funds	701,704	789,000	685,000	777,000
Housing Trust Fund	-	497,000	497,000	924,000
Total	40,071,986	41,119,000	40,830,000	42,254,000

HOUSEHOLD FINANCIAL IMPACT

2020 Budget

Annual Financial Impact to Residential Households



This table shows the anticipated impact to the average residential household. The property tax calculation is based on a home value of \$200,000. The average ratepayer will pay \$90 more for City services in 2020. This is an increase of 4.7%. Please note that these figures are pending final approval of the City Commission and may change once the 2018 audit is complete on June 30, 2019.

2020 Budget

TAXPAYER EQUITY

Taxpayer Equity in Douglas County

There are a number of items included in the City budget for services funded through agreements with Douglas County. Not all of these arrangements have been established by formal agreements and it has been some time since some of these agreements have been reviewed.

In some instances the other cities in Douglas County are receiving services without providing any financial support (municipal levy). As a result, taxpayers in the City of Lawrence are paying more for the same service

than taxpayers in other cities and unincorporated Douglas county.

The City manager recommends reviewing these agreements. Not in order to reduce the amount of funding going to these services, but to share the cost of providing them more equitably across all taxpayers in Douglas County.

The list below outlines some of the major agreements that should be reviewed in the coming years. Currently, there are negotiations between the City and County on the Fire Medical Operation. This is a good first step in moving toward a more equitable distribution of costs.

Examples of City/County Funding Agreements

The following list is not exhaustive, but seeks to outline the significant funding agreements between the City and County and outline the funding ratio that is currently in place.

- Fire Medical Annual Operations (City 74.36% and County 25.64%)
 - City and County are currently reviewing this agreement
- Health Department Facility Maintenance (City 50% and County 50%)
- Planning Department Annual Operations (City 83.33% and County 16.67%)
- Judicial and Law Enforcement Building (LEC) (City 15% of Maintenance)
- Daily Jail Rate of \$97.11
- Emergency Communication Center (City 66% and County 34%)
- Household Hazardous Waste (Agreement Pending)
- TIF/TDD/NRA Agreements (Agreement depends on project)
- Senior Resource Center of Douglas County and Fire Station No. 1 Remodel
- Other Fire Medical Agreements (Ambulance Billing; Eudora Staffing; Coroner Services; Medical Claims)

UNFUNDED REQUESTS

2020 Budget

UNFUNDED DEPARTMENT REQUESTS

Partially Funded, Unfunded, or Reduced Budget Requests	Amount
<u>All Departments</u>	
2020 Unfunded CIP Projects	\$7,079,000
Merit Pool	1,397,000
<u>City Attorney's Office</u>	
Requested 1.0 FTE Assistant City Attorney	111,000
<u>Information Technology</u>	
Requested 1.0 FTE Help Desk Technician	82,000
<u>Police</u>	
Requested 1.0 FTE Victim Witness Coordinator	43,000
Requested 1.0 FTE Evidence Unit Supervisor	70,000
Requested 1.0 FTE Information Technology Technician	76,000
<u>Fire Medical</u>	
Requested 1.0 FTE PIO/Educator	79,000
Requested 1.0 Administrative Support	54,000
Requested 3.0 FTEs Firefighter	228,000
Requested 1.0 FTE Inspector/Plan Review	79,000
Requested 1.0 Deputy Chief	149,000
Uniforms	32,000
Equipment	62,000
<u>Parks & Recreation</u>	
Requested 1.0 FTE Project Supervisor	85,000
Free Lunch Program/Scholarship Funding	35,000
Golf Course Equipment and Improvements	185,000
Maintenance Program	150,000
<u>Total</u>	\$9,996,000

STRATEGIC PLAN

2020 Budget

Strategic Plan

The City Manager and City Commission identified the development of a Strategic Plan for the City of Lawrence as a key priority. The Mayor, City Commissioners, City Manager and senior city staff members participated in a two-day Strategic Planning Retreat in January of 2017 to establish a framework for the City's Strategic Plan. The retreat was facilitated by The Novak Consulting Group. The framework, which includes a Vision Statement and seven Critical Success Factors that are essential to achieving that vision in the future, was adopted by the Commission in March of 2017.

What Is a Strategic Plan?

A Strategic Plan is a document that outlines a systematic process for moving toward a vision in a manner that involves the development and prioritization of strategic goals along with measurable strategies and objectives.

In addition to the Critical Success Factors, the City Commission established eight priority initiatives to accomplish over the next two years. Progress reports will be provided three times each year.

Why Is a Strategic Plan Necessary?

The City regularly uses planning tools like the Comprehensive Plan to guide the City's growth in housing, transportation and land use. A Strategic Plan, when combined with other planning documents and community feedback, sets a clear path for moving a community forward. If the Strategic Plan is used accordingly, the plan will drive the budget discussions each year and will ensure that projects, programs and services are aligned with the Strategic Plan's set goals and outcomes. Now that the Strategic Plan is complete, a comprehensive set of performance measures has been developed which ensures public funds are being used to meet community goals and priorities.



2020 Budget

PRIORITY INITIATIVES

Priority Initiatives

The City Commission identified the following priority initiatives for the next two years:

- Inventory and evaluate the role of existing advisory boards and commissions, identify opportunities to consolidate or sunset as appropriate, and adopt consistent operating guidelines
- Review City's practices for ongoing professional development and align efforts to achieve excellence around the Commission's priorities
- Identify barriers to having high-speed fiber throughout Lawrence and facilitate the development of the necessary infrastructure by the private sector
- Review 9th Street plans and develop a proposal to complete the road infrastructure and determine ability to add creative and artistic elements
- Develop a City facility master plan and comprehensive facility maintenance plan
- Develop a plan to implement priority based budgeting and enhance communication in the annual budget process
- Develop and communicate a long-term financial strategy
- Develop a master plan for downtown that includes needed and desirable assets, infrastructure, and uses

Critical Success Factors

The City Commission identified seven critical success factors which must go right to have a successful community. More information on each can be found on the following pages.



EFFECTIVE GOVERNANCE AND
PROFESSIONAL ADMINISTRATION



COMMITMENT TO CORE
SERVICES



SAFE, HEALTHY AND WELCOMING
NEIGHBORHOODS



SOUND FISCAL STEWARDSHIP



INNOVATIVE INFRASTRUCTURE AND
ASSET MANAGEMENT



COLLABORATIVE SOLUTIONS



ECONOMIC GROWTH AND
SECURITY

2020 Budget

What Is a Priority Based Budgeting?

Traditionally when the budget is presented it is presented by fund or by department. Priority Based Budgeting (PBB) is a communication tool that helps frame the budget by program or service area. It also provides a framework for prioritizing programs according to the scoring matrix, which was based on the strategic plan.

Each program is scored according to the scoring matrix and based on the score, it is placed in a quartile. Quartile 1 programs are the programs that are most aligned with the scoring matrix; whereas, Quartile 4 programs are least aligned with the scoring matrix. It should be noted that there will always be Quartile 4 programs because the distribution is based on standard deviation.

As the charts below show, most of the resources are going towards Quartile 1 and Quartile 2 programs. This type of distribution indicates that resources are going towards highest priority programs and services.

Moving forward PBB will be used to help prioritize Capital Improvement Plan projects and used to help frame budget discussions. There is still additional work that needs to be done to make PBB a more useful tool, but staff are working on ways to improve it and incorporate it into the budget process more in future years.

Q1	2019 - Budgeted -		78,285,617
Q2	2019 - Budgeted -	59,484,225	
Q3	2019 - Budgeted -	41,275,538	
Q4	2019 - Budgeted -	8,835,692	

Quartile	Budgeted Costs	Number of Programs
Quartile 1	\$78,258,617	42
Quartile 2	\$59,484,225	96
Quartile 3	\$41,275,538	81
Quartile 4	\$8,835,692	50

2020 Budget

PRIORITY INITIATIVES

Scoring Matrix

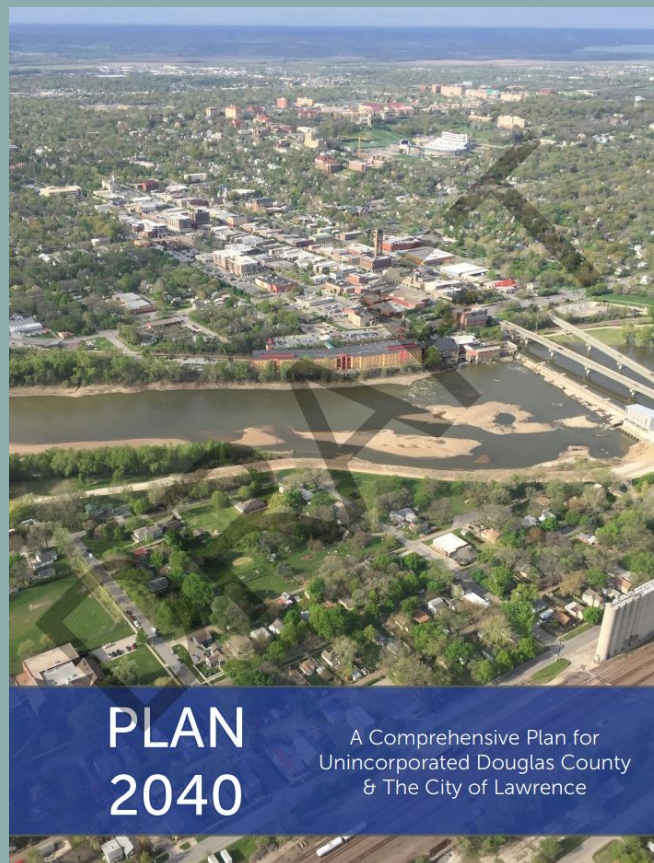
This scoring matrix was adopted by the City Commission in October of 2018 and is based on the seven (7) Critical Success Factors identified in the strategic plan. It was used to score each identified program and based on that score, the program was placed into a quartile.

Effective Governance and Professional Administration	Innovative Infrastructure and Asset Management	Safe, Healthy, and Welcoming Neighborhoods	Economic Growth and Security	Commitment to Core Services
Transparency and Access to Information	Well Maintained, Efficient and Functional Infrastructure	Diverse and Unique Neighborhoods	Individual Prosperity	Legal Mandates
Develops sustainable fiscal and operational policies and fosters trust and transparency by ensuring accountability, efficiency, integrity, innovation and best practices in all operations	Provides for Sustainable, Well Planned and Future Focused Infrastructure that Supports Short-term and Long-term Community Growth Needs	The diverse and unique features of our neighborhoods are celebrated by creating a stronger community as a whole.	The City of Lawrence fosters an environment that provides both individuals and businesses the opportunity for economic security and empowers people's ability to thrive. Our community succeeds because of individual prosperity and a vibrant, sustainable local economy.	Core municipal services reflect legal mandates and the City's commitment to meet health, safety and welfare needs and maintain assets while adapting service levels to meet evolving community expectations.
Civic Engagement	Facilities Maintenance	Safe and Affordable Housing	Residential Development and Redevelopment	Emergency Response
Delivers responsive and courteous service to its internal and external customers, while ensuring timely and effective two-way communication	Prioritizes the Repair and Maintenance of Existing Transportation, Utilities and Facilities Infrastructure	All people in Lawrence live in neighborhoods that provide opportunities to lead a healthy lifestyle through good neighborhood design with access to safe and affordable housing and other services that help them meet their basic needs.	Stimulates its economy by encouraging investment in revitalization, redevelopment and renovation while preserving its neighborhoods, maintaining its strong community image and promoting the diversity of the community	Prepares and provides for a well-planned, coordinated and prompt response to emergencies and calls for services
Leadership	Asset Management	Quality and Healthy Lifestyle	Attracts Business	Availability of Safe Drinking Water
The City effectively and collaboratively plans and prioritizes in a transparent manner to efficiently move the community forward. We clearly communicate and boldly and professionally implement using sound leadership and relevant best practices.	Develops and Implements Long-term Plans for Sustainable Economic Growth and the Provision of Infrastructure Assets to Support Existing and New Community Members	Fosters a Safe and Affordable Environment for its Residents that Ensures Access to Healthcare, Education, Community Services, Healthy Lifestyle Alternatives and Other Basic Day-to-Day Needs	Markets and promotes its economic advantages including: its location, quality of life, entrepreneurial spirit, centers for knowledge, innovation and urban amenities, to attract national and international investments and talented people	Ensures the availability of safe drinking water and the effective collection and control of stormwater to protect the community from flooding
Workforce	Multi Modal Transportation	Healthy Lifestyle	Commercial Development and Redevelopment	Community Engagement
Attracts and develops a high-quality, engages and productive work force.	Provides effective, efficient traffic flow, safe mobility for vehicles, cyclists, and pedestrians alike and a well-maintained, connected transportation network.	Provides a variety of diverse, quality recreational activities and programs for all ages and abilities that are accessible, affordable and promote a healthy lifestyle	Stimulates economic growth by encouraging investment in well-planned, diverse and sustainable development, redevelopment and community revitalization	Builds an Informed, Engaged and Educated Community that Shares in the Responsibility for its Safety and Well-Being
Collaborative Solutions	Natural and Historic Resources	Parks and Open Space	Supports Local Economy	Safety Presence
The City of Lawrence actively seeks opportunities to leverage partnerships in order to enhance service delivery and quality of life in the most fiscally sound and responsible manner.	Leverages its natural assets and resources to beautify the community and maintain a thriving, healthy environment	Invests in Well Planned, Well Maintained, Safe and Convenient Parks, Trails and Recreational Facilities that Meet the Diverse Needs and Expectations of the Community	Partners with the community to facilitate and encourage business development and expansion by offering appropriate incentives and assistance, providing shared resources, establishing efficient "business friendly" processes and fostering a favorable economic climate in which to operate	Fosters a feeling of personal safety and security throughout the community by establishing a visible, responsive public safety presence that proactively provides for prevention, intervention and safety education
Fiscal Stewardship	Transportation	Culture and Arts	Community Evolution	Equitable Access
The City provides easy access to relevant, accurate data for budgeting and decision making. Decisions are made by prioritizing across all government services considering needs, balanced with available resources, using industry best practices and standards to ensure decision makers understand the current and long term impact.	Provides a public transportation network that is well maintained, well-lit, accessible, and enhances traffic flow and mobility for vehicles, cyclists and pedestrians	Enriches community life through participation in diverse arts and literary experience by promoting diversity and inclusivity, cultural heritage, festivals and events, intangible cultural assets, cultural spaces and facilities, and the arts community	Leverages its strengths to partner and collaborate with others to diversify and advance economic development at the enterprise, community, and regional levels	Equitably provides for the health, welfare and basic needs of the community
		Public Facilities and Outdoor Spaces		
		Fosters a Feeling of Personal Security and Security for Individuals in their Neighborhoods, Commercial Areas, Public Facilities and Outdoor Spaces throughout the Community		

Additional information on Priority Based Budgeting (PBB) can be found online at <https://lawrenceks.org/budget/current/>. The PBB open data site can be found here: <https://openpbbdata.net/Lawrence/>.

The City effectively and collaboratively plans and prioritizes in a transparent manner to efficiently move the community forward. We clearly communicate, and boldly and professionally implement using sound leadership and relevant best practices.

Effective Governance and Professional Administration



The City is currently in the process of updating the Comprehensive Plan which will provide a vision and express the community's desires for the future. It also provides a frame work for making future physical development and policy decisions.

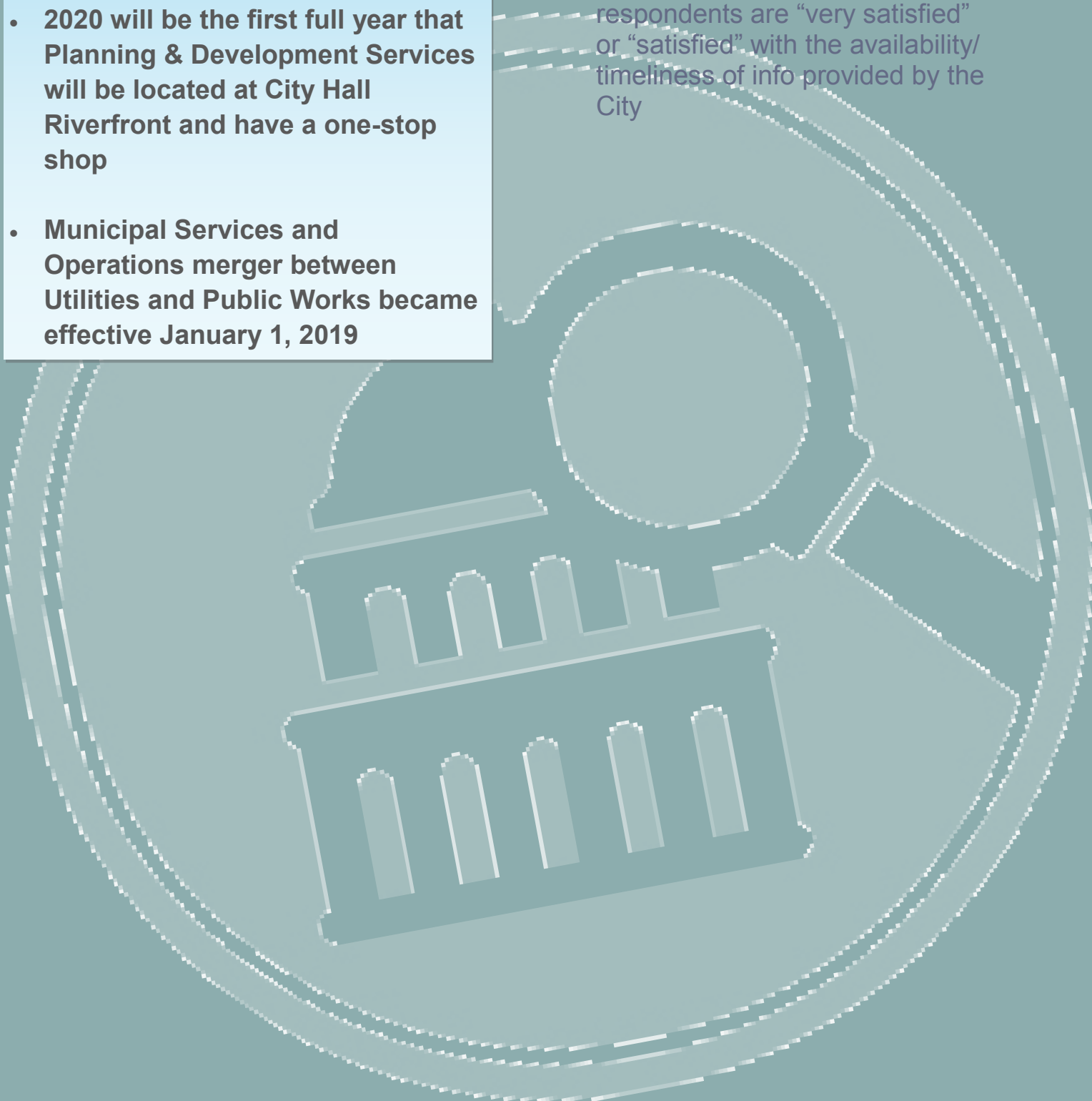


In March of 2017 the City adopted the Strategic Plan. The Plan includes seven (7) Critical Success Factors and eight (8) Priority Initiatives. Staff presents an update to the City Commission about progress on the strategic plan every 4 months. There are funds in 2019 revised budget to bring in a consultant to update the strategic plan.

Funding related to this critical success factor in the 2020 Budget includes:

- **2020 will be the first full year that new agenda management software and special assessment software will be used**
- **2020 will be the first full year that Planning & Development Services will be located at City Hall Riverfront and have a one-stop shop**
- **Municipal Services and Operations merger between Utilities and Public Works became effective January 1, 2019**

- 46% of citizen survey respondents are “very satisfied” or “satisfied” with the effectiveness of City communication
- 62% of citizen survey respondents are “very satisfied” or “satisfied” with the availability/timeliness of info provided by the City





Funding related to this critical success factor in the 2020 Budget includes:

- **\$1,599,000 for Social Service Agencies in 2020**
- **\$350,000 from the General Fund for Affordable Housing in addition to sales tax proceeds**
- **\$600,000 for sidewalk, bike, pedestrian, and ADA ramps**
- **Community Development Programs (HOME/CDBG)**
- **\$5.5M budgeted for Parks**





Safe, Healthy and

Welcoming Neighborhoods

- 43% of citizen survey respondents feel “very safe” or “safe” riding a bicycle in Lawrence
- 32% of citizen survey respondents are “very satisfied” or “satisfied” with the quality of the City’s planning/ code enforcement
- 76% of citizen survey respondents feel “very safe” or “safe” walking in their neighborhood after dark
- 87% of citizen survey respondents are “very satisfied” or “satisfied” with the livability of their neighborhood
- Established Short-Term Rental Registration Program



Sales tax for affordable housing initiatives will begin to be collected mid-year 2019 and 2020 will represent the first full year of sales tax proceeds.

All people in Lawrence live in neighborhoods that provide opportunities to lead a healthy lifestyle through good neighborhood design with access to safe and affordable housing and other services that help them meet their basic needs. The diverse and unique features of our neighborhoods are celebrated, creating a stronger community as a whole.

The City of Lawrence has well-maintained, functional and efficient infrastructure, facilities and assets, and supports accessible, sustainable transportation options. We are innovative and forward thinking to meet community needs while preserving our natural and historic resources.

Innovative Infrastructure and Asset Management



Above shows a rendering of the new Police Facility. It is anticipated to be completed in mid-year 2020.



A multi-modal transit facility is included in the 2020 Budget. A study was completed to determine a location. Now that Bob Billings Parkway and Crestline has been selected as the location, design and construction will begin.

Funding related to this critical success factor in the 2020 Budget includes:

- **\$18.5M for the new Police facility has been bonded and the project will begin construction in late 2019 or early 2020**
- **\$4.2M for Annual Street Maintenance Program**
- **\$150,000 for fiber projects**
- **\$3.1M Rapid I/I Reduction Program**
- **Upgraded asset management software**
- **\$3.5M in 2020 for multi-modal transit facility**

- 19% of lane miles have a Pavement Condition Index (PCI) rating of very poor or poor
- 52% of citizen survey respondents are “very satisfied” or “satisfied” with the condition of major City streets
- 61% of citizen survey respondents are “very satisfied” or “satisfied” with the value they receive for water/wastewater utility rates



The City continues to work on improving fiber connectivity, in 2018 the City completed 22 projects, connecting 16 City buildings. In 2019, the City has completed 14 fiber projects, including adding Internet redundancy and connecting the two wastewater treatment plants together.



Funding related to this critical success factor in the 2020 Budget includes:

- **\$1.2M for equipment for solid waste operations**
- **\$892,000 for patrol vehicles and equipment**
- **\$2.6M for Fire equipment and improvements**
- **\$3.0M for Watermain Replacement and Relocation Program**





Commitment to Core Services

Core municipal services reflect legal mandates and the City's commitment to meet health, safety and welfare needs and maintain assets while adapting service levels to meet evolving community expectations.

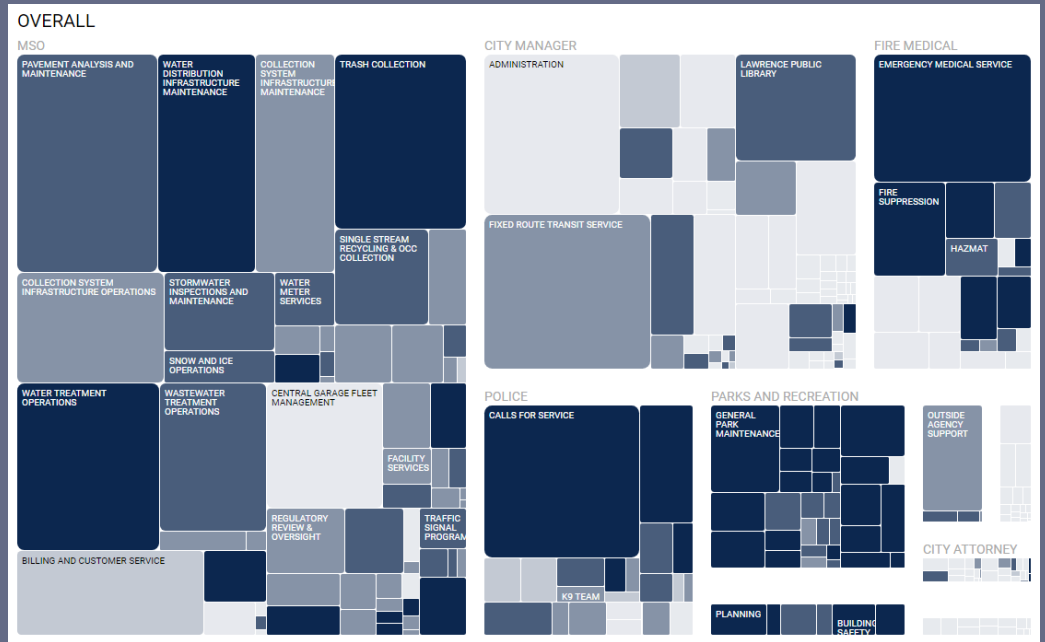


- 89% of citizen survey respondents are “very satisfied” or “satisfied” with the quality of police, fire, and EMS
- 93% of citizen survey respondents are “very satisfied” or “satisfied” with residential trash services
- 12 Coffee with a Cop Events
- Current Insurance Services Office (ISO) rating is 1



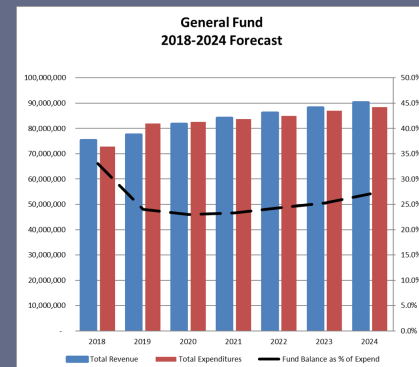
Sound Fiscal Stewardship

The City provides easy access to relevant, accurate data for budgeting and decision making. Decisions are made by prioritizing across all government services considering needs, balanced with available resources, using fiscal policies based on industry best practices to ensure decisions reflect the current and long term impact.



One of the priority initiatives of the City Commission is to develop a plan to implement priority based budgeting and enhance communication in the annual budget process. The City has established an online dashboard that identifies how each program the City offers aligns with the strategic plan.

One of the City Commission's priority initiatives is to develop and communicate a long-term financial strategy. Five year fund forecasts for each of the City's major operating funds can be found later in this document.



The City has received Distinguished Budget Presentation Award from the Government Financial Officers Association (GFOA) in fifteen out of the last sixteen years.

The City has received the Certificate of Achievement for Excellence in Financial Reporting from GFOA for the Comprehensive Annual Financial Report (CAFR) for 25 consecutive years.



Funding related to this critical success factor in the 2020 Budget includes:

- **\$300,000 to upgrade billing systems**
- **Budget book includes a 5 year financial forecast for each major fund**
- **Online dashboard that outlines how City programs align with the current strategic plan**
- **2020 is the first year that Human Resources, Risk Management, Information Technology, and Finance Administration are allocated as an internal service fund**

- The City's current Bond Rating is Aa1 for General Obligation bonds and Aa2 for Special Revenue bonds
- 52% of citizen survey respondents are "very satisfied" or "satisfied" with the City's efforts to keep them involved
- 56% of citizen survey respondents are "very satisfied" or "satisfied" with the value received for City taxes/fees

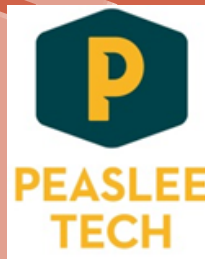




Funding related to this critical success factor in the 2020 Budget includes:

- **\$200,000 in operational support for Peaslee Tech**
- **\$220,000 in support for the Chamber of Commerce**
- **\$300,000 in support for the Bioscience and Technology Business Center**

Through a partnership with the Lawrence Chamber and Douglas County, the City provides support for the Dwayne Peaslee Technical Training Center, which provides educational and training opportunities. The 2020 Budget includes \$200,000 for Peaslee Tech.



The 2020 budget includes funding for four (4) School Resource Officers for Lawrence High and Lawrence Free State. Additionally, there is funding for the Mental Health Unit that has two (2) officers and a case worker from Bert Nash.



Pursuant to an inter-local agreement with Douglas County, Lawrence Douglas County Fire Medical provides Emergency Medical Services (EMS) through Douglas County. The County pays for 25.64% of operations for EMS Services. This agreement is currently under negotiations between the City and County. These negotiations are not anticipated to impact the 2020 budget, but may impact future years.



The City and County help support the Bioscience and Technology Business Center (BTBC). There is \$75,000 in 2020 to help support phase III for BTBC.



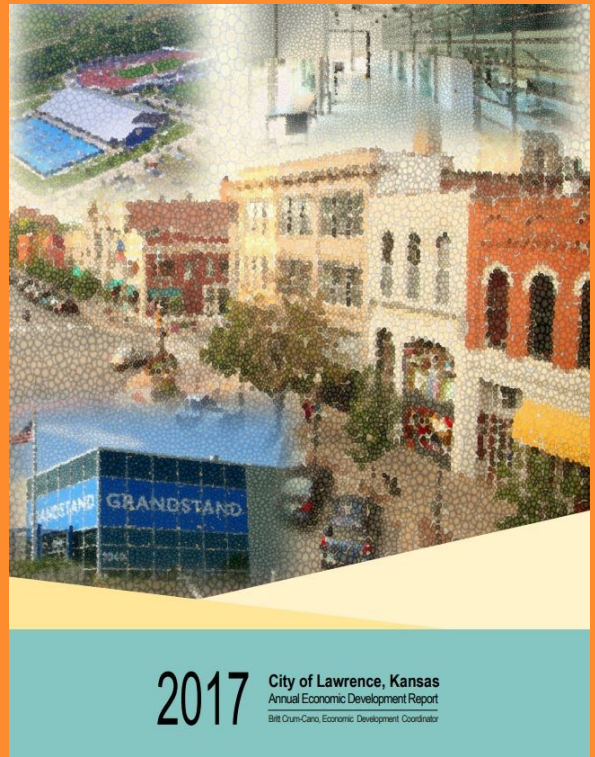
Collaborative Solutions

The City of Lawrence actively seeks opportunities to leverage partnerships in order to enhance service delivery and quality of life in the most fiscally sound and responsible manner.

Economic Growth and Security

The City of Lawrence fosters an environment that provides both individuals and businesses the opportunity for economic security and empowers people's ability to thrive. Our community succeeds because of individual prosperity and a vibrant, sustainable local economy.

Each year the City prepares an economic development report that outlines all the active incentives within the City.



The 2020 recommended budget includes \$49,000 for Downtown Lawrence which helps promote downtown Lawrence.

- Median household income of \$49,897
- 2.7% Unemployment Rate
- In 2018, 14 building permits were issued for new commercial, office, and industrial with a total permit valuation of \$99.5M
- In 2018, 285 building permits were issued for new single family residential with a total permit valuation of \$99.3M
- 34% of survey respondents are "satisfied" or "very satisfied" with the City's efforts to promote economic development



Funding related to this critical success factor in the 2020 Budget includes:

- \$75,000 for work with the National Development Council related to economic development activities
- \$1,066,000 for eXplore Lawrence
- \$49,000 for Downtown Lawrence, Inc.
- \$150,000 in Transient Guest Tax Funds for a grant program
- VanTrust Industrial Building was the first to use the City's new Catalyst Industrial Incentive Program
- Downtown Master Plan is anticipated be completed in 2019



UNMISTAKABLY
LAWRENCE



City *of* Lawrence

FUND SUMMARIES & FINANCIAL FORECASTS

HOW TO USE THIS SECTION

The Fund Summaries and Financial Forecasts section aims to summarize the activities of each fund. A fund is a self contained accounting entity with its own assets, liabilities, revenues, expenditures, and fund balance or other equity accounts. The fund summaries are organized into two sections: major operating funds and minor operating funds. Each significant operating fund has a five-year projection as part of the fund summary.

Within each section, the fund summaries are organized in accordance with generally accepted accounting principles (GAAP). There are two broad categories: Governmental Funds and Proprietary Fund.

Governmental Funds include the General Fund (tax supported), Special Revenue Funds (special tax supported), and the Debt Service Fund (tax supported). Proprietary Funds include Enterprise Funds (fee-supported) and Internal Service Funds. Below is a chart with some examples of each type of fund.

Governmental Funds

General Fund (tax supported)

Special Revenue Funds (special tax supported)

- Airport
- Capital Improvement Reserve
- Equipment Reserve
- Guest Tax
- Library
- Public Transportation
- Recreation
- Special Alcohol/Gas/Recreation

Debt Service Fund (tax supported)

Proprietary Funds

Enterprise Funds (fee supported)

- Water and Wastewater
- Solid Waste
- Public Parking
- Stormwater Utility Fund
- Golf Course

Internal Service Funds

- Central Maintenance
- Administrative Charge Fund

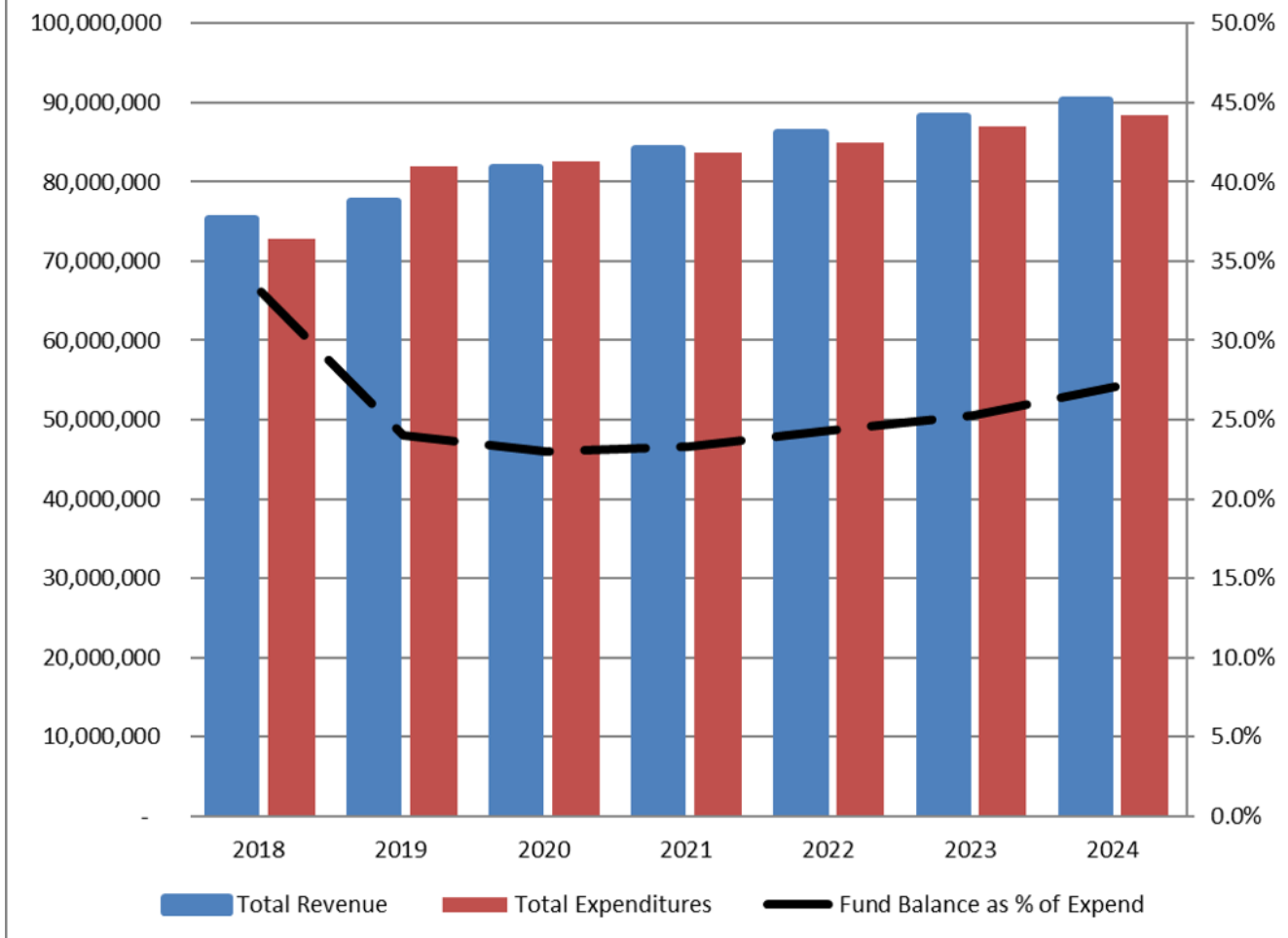
Major Operating Funds	Page
General Fund (001)	48
Capital Improvement Reserve Fund (202)	52
Equipment Reserve Fund (205)	54
Guest Tax Fund (206)	56
Public Transportation Fund (210)	58
Recreation Fund (211)	60
Special Alcohol Fund (213)	62
Special Gas Tax Fund (214)	64
Special Recreation Fund (216)	66
Bond and Interest Fund (301)	68
Water and Wastewater Fund (501)	70
Solid Waste Fund (502)	72
Public Parking Fund (503)	74
Central Maintenance (504)	76
Stormwater Utility Fund (505)	78
Public Golf Course Fund (506)	80
Administrative Charge Fund (523)	82
Minor Operating Funds	
Airport Fund (201)	84
Library Fund (209)	85
Water and Wastewater Non-Bonded Construction Fund (552)	86
Solid Waste Non-Bonded Construction Fund (562)	87
Economic Development Funds	88
City Parks Memorial Fund (601)	90
Farmland Remediation Fund (604)	91
Cemetery Perpetual Care Fund (605)	92
Housing Trust Fund (607)	93
Outside Agency Fund (611)	94
Wee Folks Scholarship Fund (612)	95
Fair Housing Grant Fund (621)	96
Community Development Fund (631)	97
HOME Program Fund (633)	98
Transportation Planning Fund (641)	99
Law Enforcement Trust Fund (652)	100

GENERAL FUND (001)

This fund is used as the primary operating fund for the City. The general fund is a property tax supported fund.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Property	\$ 21,083,445	\$ 22,846,000	\$ 22,864,000	\$ 24,361,000
Sales Tax	29,344,939	30,371,000	29,780,000	30,443,000
Franchise Fees	7,736,701	7,627,000	7,704,000	7,999,000
Special Assessments	13,369	8,000	8,000	8,000
Federal Grants	50,598	-	-	-
State Grants	9,074	-	-	-
State Shared Revenues	894,921	919,000	886,000	901,000
Douglas County Billed Char.	6,728,902	7,206,000	7,206,000	7,737,000
Charges for services	892,630	900,000	900,000	878,000
Interest	184,215	192,000	192,000	192,000
Building Rental	106,584	60,000	60,000	60,000
Lease Of Property	51,025	32,000	32,000	47,000
Sale Of Assets	54,379	50,000	50,000	50,000
Miscellaneous	489,047	170,000	270,000	270,000
Licenses and permits	2,053,933	1,576,000	1,981,000	2,138,000
Fines, forfeitures and	2,173,673	2,050,000	2,015,000	2,000,000
Operating Transfers	3,657,000	3,657,000	3,649,000	4,770,000
Total	75,524,435	77,664,000	77,597,000	81,854,000
Expenditures				
Personal Services	49,288,624	53,168,000	53,683,000	54,095,000
Contractual Services	11,528,238	14,442,000	14,939,000	16,737,000
Commodities	5,175,278	6,135,000	5,875,000	6,020,000
Capital Outlay	680,941	388,000	683,000	1,218,000
Other	-	25,000	25,000	25,000
Transfers	6,083,989	3,506,000	6,755,000	4,476,000
Total	72,757,070	77,664,000	81,960,000	82,571,000
Revenue over/(under)				
Expenditure	2,767,365	-	(4,363,000)	(717,000)
Beginning Balance	21,304,130	19,748,597	24,071,495	19,708,495
Ending Fund Balance	\$ 24,071,495	\$ 19,748,597	\$ 19,708,495	\$ 18,991,495

General Fund 2018-2024 Forecast



Significant Revenue Changes:

- Assumes a 0.500 mill levy increase for salaries/benefits, additional staff, increased funding for Lawrence Community Shelter, and moving staff to the General Fund (from Parking Fund)
- Total revenues increase \$4,257,000 or 5.49%
- Assessed valuation is estimated to increase 4.5%
- Payment in lieu of taxes (PILOT) were charged to water and wastewater, stormwater, and solid waste similar to a franchise fee for private utilities
- Sales tax is projected to increase over 2019 revised primarily due to online sales (use tax)

Significant Expenditure Changes:

- Total expenditures are increasing \$611,000 or 0.75%
- Moved Human Resources, Information Technology, Finance Administration and Risk Management out of the General Fund and into an Internal Service Fund.
- The General Fund is paying a proportional amount for the cost of the Internal Service Fund
- Added 4.0 FTEs to the Fire Medical Department (one position is fully off-set by revenue received from the County)
- One-time transfers of \$725,000 are included to help off-set costs related to the Internal Service Funds
- Moved 2.0 FTEs from the Parking Fund

GENERAL FUND (001)

This fund is used as the primary operating fund for the City. The general fund is a property tax supported fund.

Chart shows General Fund Revenues by Category for 2020

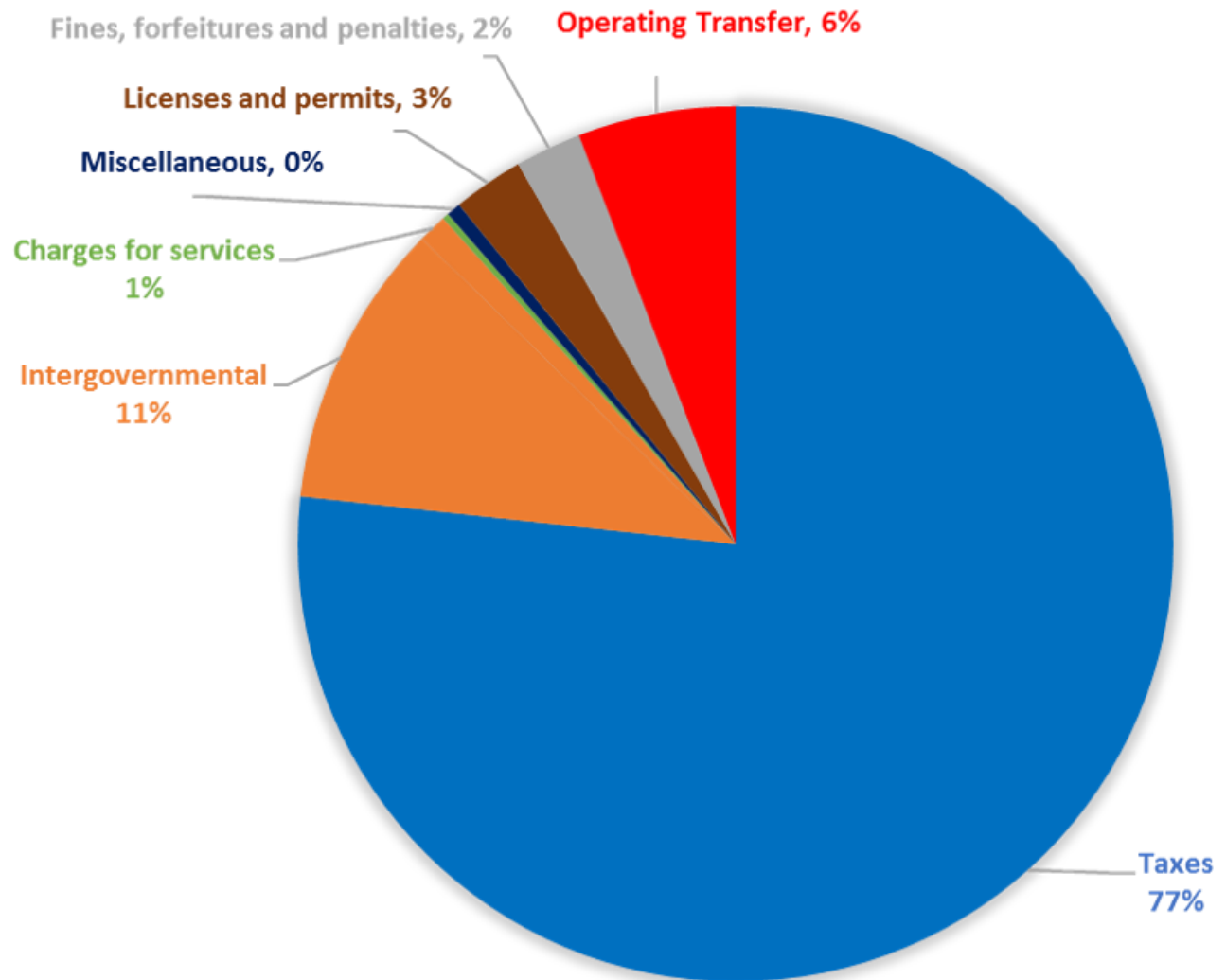


Chart shows General Fund Expenditures by Category for 2020

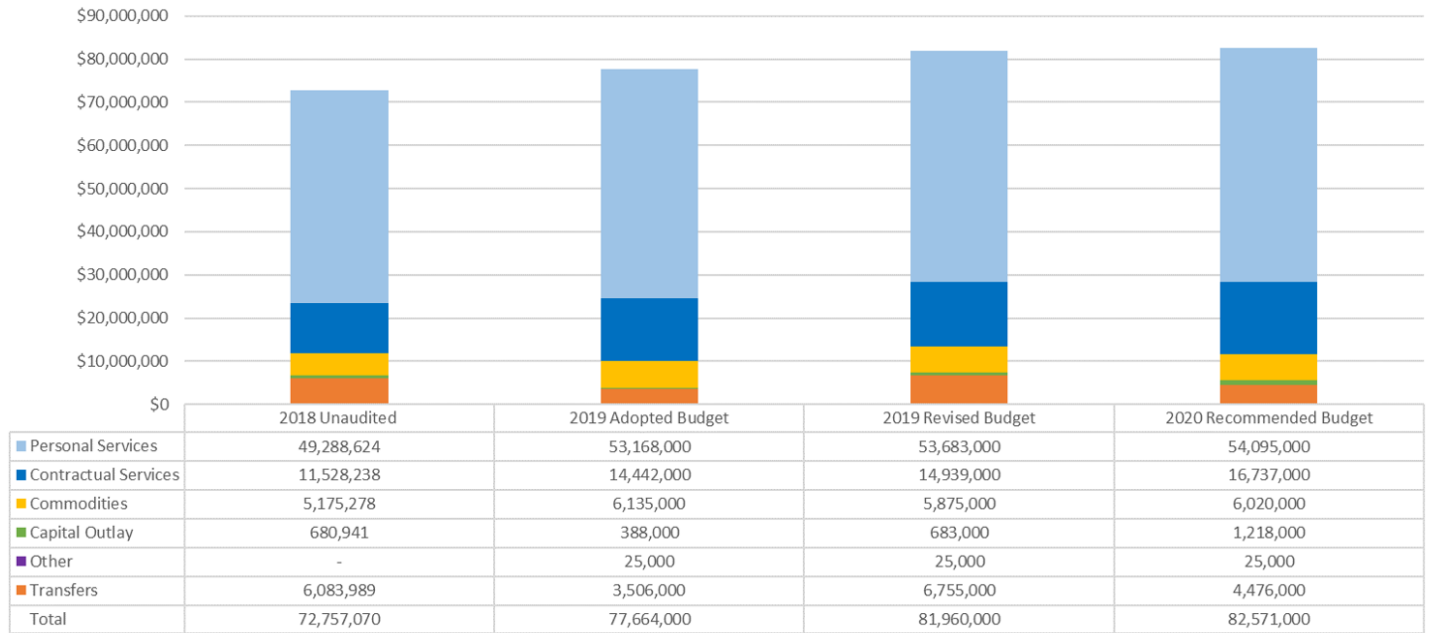
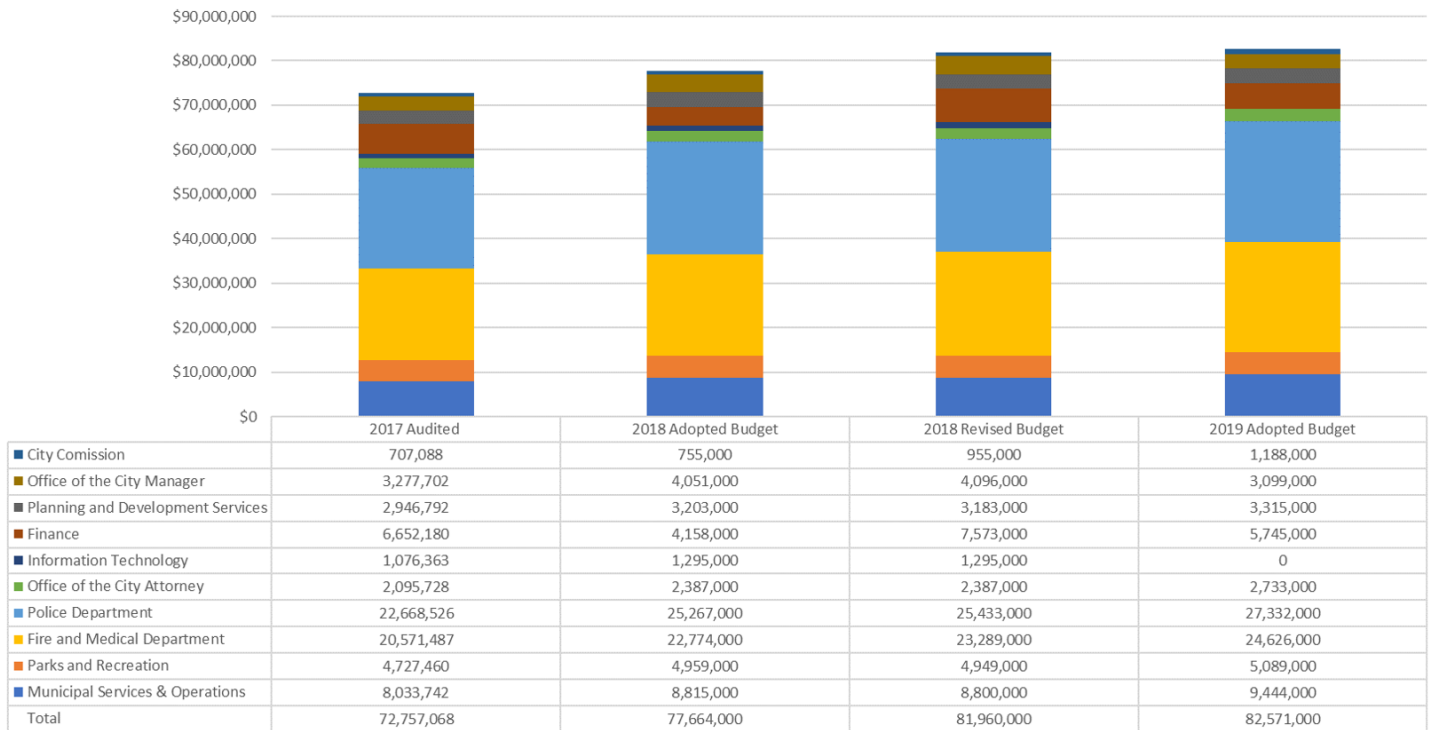


Chart shows General Fund Expenditures by Department



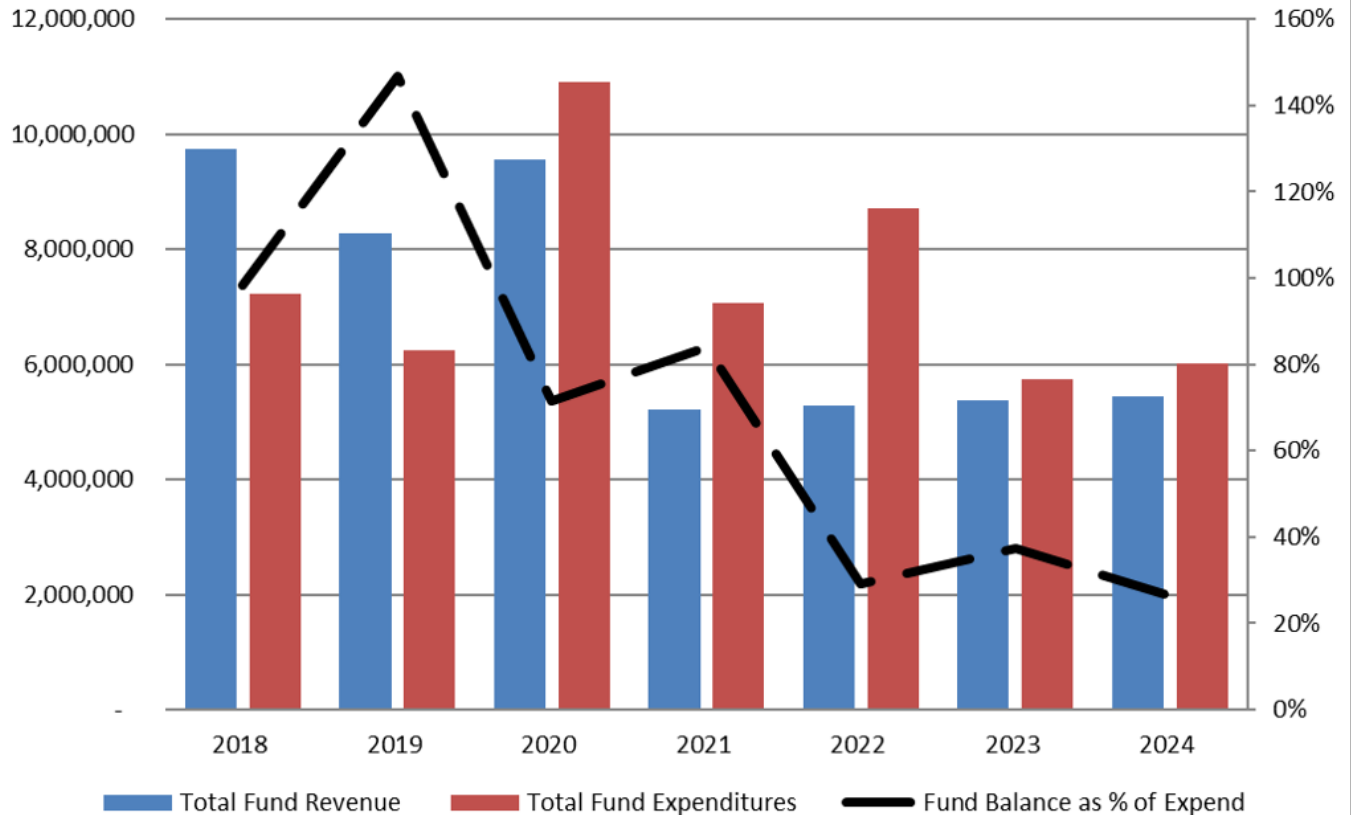
CAPITAL IMPROVEMENT RESERVE FUND

(202)

This special revenue fund is used to account for major capital improvements which are not funded by long-term debt. The Capital Improvement Reserve Fund is a tax supported fund (receives infrastructure sales tax proceeds). Additionally, transfers from the General Fund provide the resources for these expenditures.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Taxes	\$ 4,968,369	\$ 4,594,000	\$ 5,000,000	\$ 5,128,000
Intergovernmental	2,225,685	-	843,000	3,953,000
Interest	53,055	61,000	85,000	85,000
Miscellaneous	27,000	-	-	-
Operating Transfers	2,319,000	160,000	2,360,000	400,000
Total	9,593,109	4,815,000	8,288,000	9,566,000
Expenditures				
Contractual Services	423,938	1,510,000	510,000	6,203,000
Capital Outlay	6,777,043	5,525,000	5,727,000	4,715,000
Debt Service	25,312	-	-	-
Total	7,226,293	7,035,000	6,237,000	10,918,000
Revenue over/(under)				
Expenditure	2,366,816	(2,220,000)	2,051,000	(1,352,000)
Beginning Balance	421,388	6,285,033	2,788,204	4,839,204
Ending Fund Balance	\$ 2,788,204	\$ 4,065,033	\$ 4,839,204	\$ 3,487,204

Capital Improvement Reserve Fund 2018-2024 Forecast



Significant Revenue Changes:

- Intergovernmental revenue increased significantly due to the anticipation of grant awards; if those proceeds are not received the corresponding expenditures will not be spent.
- 2019 revised includes a transfer of fund balance from the General Fund

Significant Expenditure Changes:

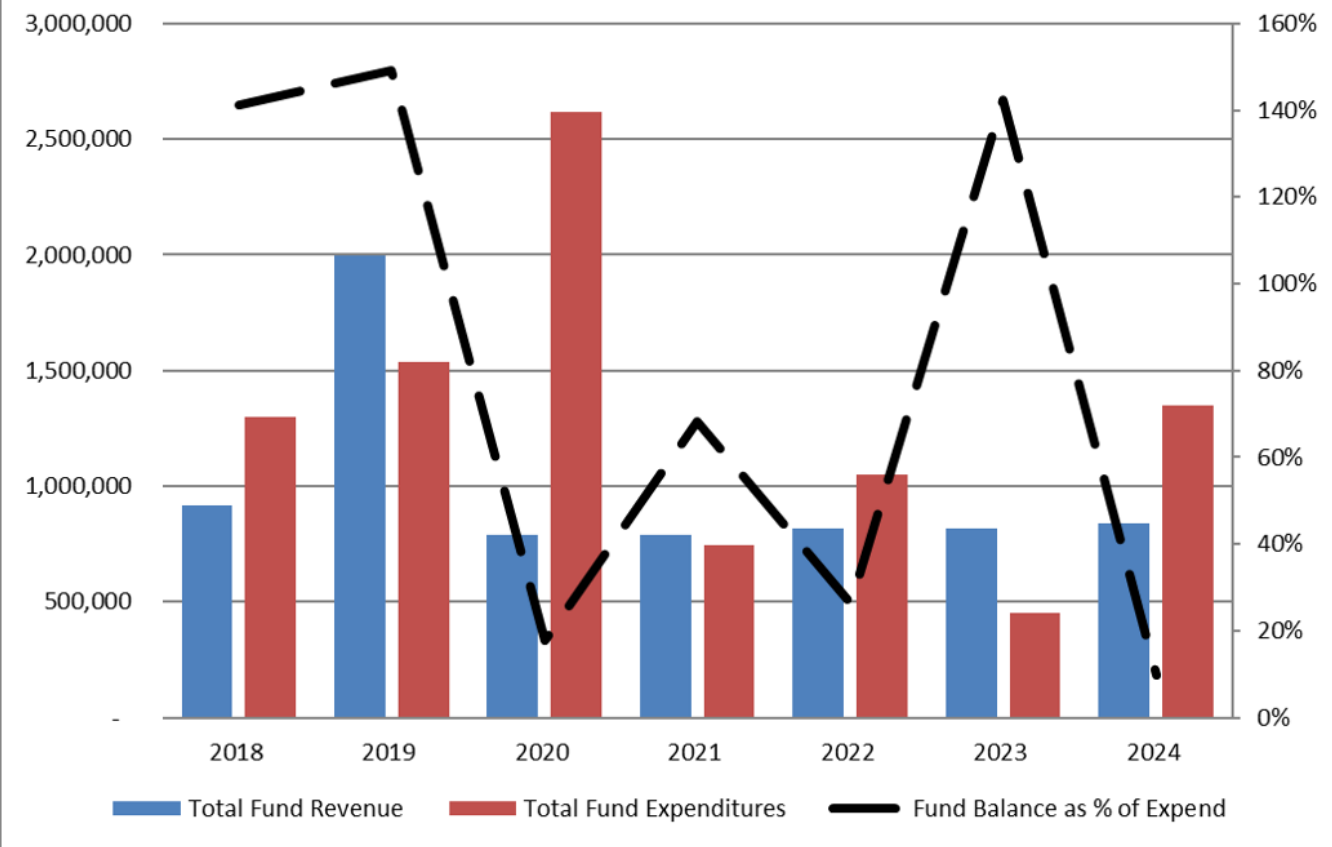
- Expenditures align with the Capital Improvement Plan (for more information on the CIP please visit page 131)

EQUIPMENT RESERVE FUND (205)

This special revenue fund is used to account for major equipment purchases which are not budgeted in the operating funds of the Governmental Fund Types or financed with general obligation bonds. The Equipment Reserve Fund is a tax supported fund (receives \$500,000 in infrastructure sales tax proceeds for fire apparatus). Additionally, transfers from the General Fund provide the resources for these expenditures.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Taxes	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Interest	11,720	25,000	25,000	25,000
Reimbursement	75,000	-	-	-
Fines, forfeitures and penalties	63,959	65,000	65,000	65,000
Operating Transfers	180,000	160,000	1,409,000	200,000
Total	830,679	750,000	1,999,000	790,000
Expenditures				
Contractual Services	299,224	-	-	-
Commodities	38,197	-	17,000	8,000
Capital Outlay	962,919	1,272,000	1,521,000	2,618,000
Total	1,300,340	1,272,000	1,538,000	2,626,000
Revenue over/(under) Expenditure	(469,661)	(522,000)	461,000	(1,836,000)
Beginning Balance	1,955,554	1,034,904	1,485,893	1,946,893
Ending Fund Balance	\$ 1,485,893	\$ 512,904	\$ 1,946,893	\$ 110,893

Equipment Reserve Fund 2018-2024 Forecast



Significant Revenue Changes:

- 2019 revised includes a transfer of fund balance from the General Fund

Significant Expenditure Changes:

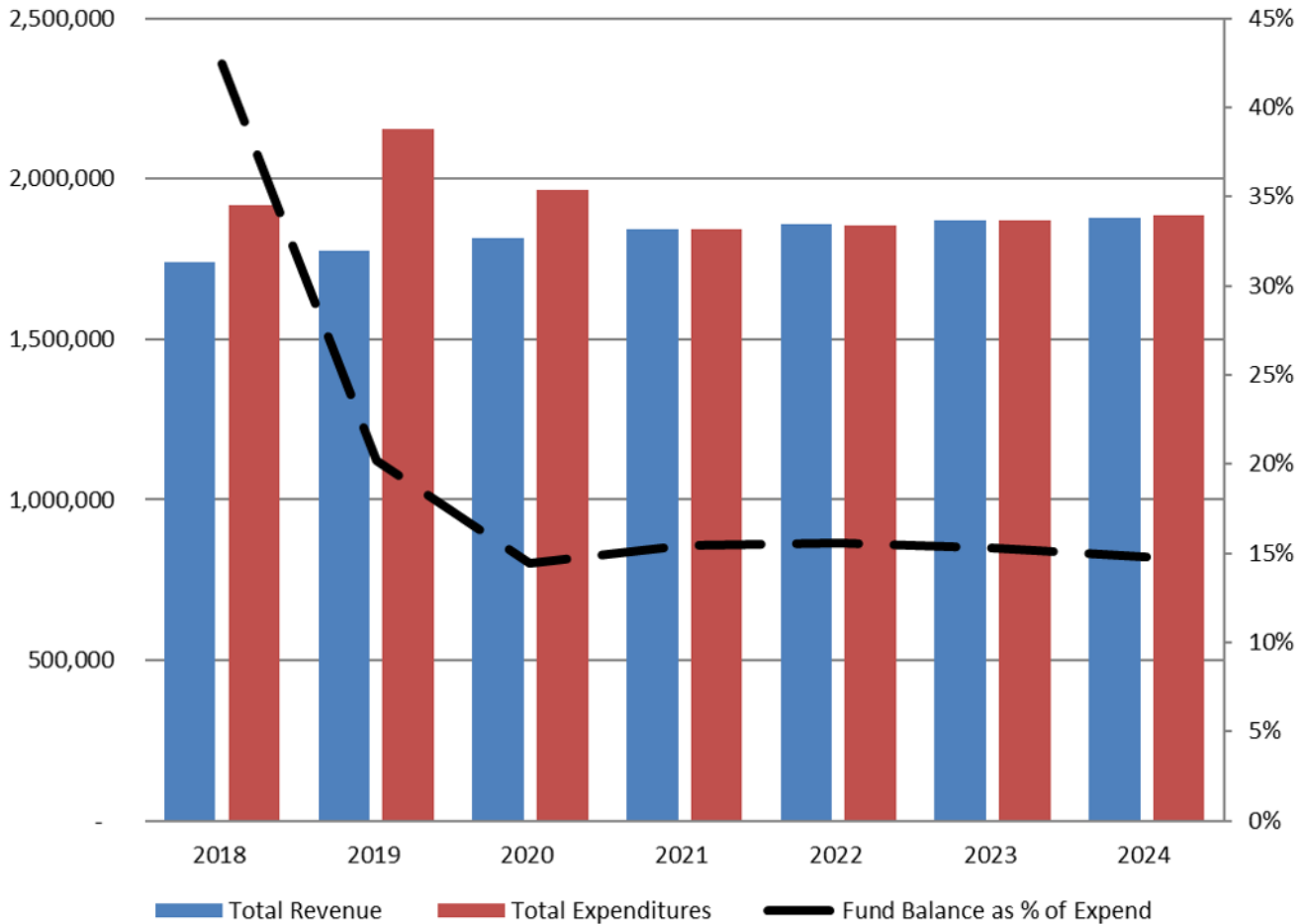
- Expenditures align with the Capital Improvement Plan (for more information on the CIP please visit page 131)

GUEST TAX FUND (206)

This special revenue fund is used to account for the 6% guest tax received on the occupancy of hotels and motels in the City.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Guest Tax	\$ 1,738,515	\$ 1,900,000	\$ 1,775,000	\$ 1,812,000
Interest	1,646	7,000	2,000	2,000
Reimbursements	10	-	-	-
Total	1,740,171	1,907,000	1,777,000	1,814,000
Expenditures				
Personal Services	283,440	397,000	347,000	284,000
Contractual Services	1,310,492	1,400,000	1,406,000	1,443,000
Commodities	17,458	30,000	30,000	30,000
Capital Outlay	96,424	125,000	162,000	-
Debt Service	210,281	209,000	-	-
Transfers	-	-	210,000	210,000
Total	1,918,095	2,161,000	2,155,000	1,967,000
Revenue over/(under) Expenditure	(177,924)	(254,000)	(378,000)	(153,000)
Beginning Balance	991,909	401,483	813,985	435,985
Ending Fund Balance	\$ 813,985	\$ 147,483	\$ 435,985	\$ 282,985

Guest Tax Fund 2018-2024 Forecast



Significant Revenue Changes:

- Revised 2019 revenues down to align with current trends
- Revenues for 2020 are projected to increase \$37,000 or 2.08% over 2019 revised

Significant Expenditure Changes:

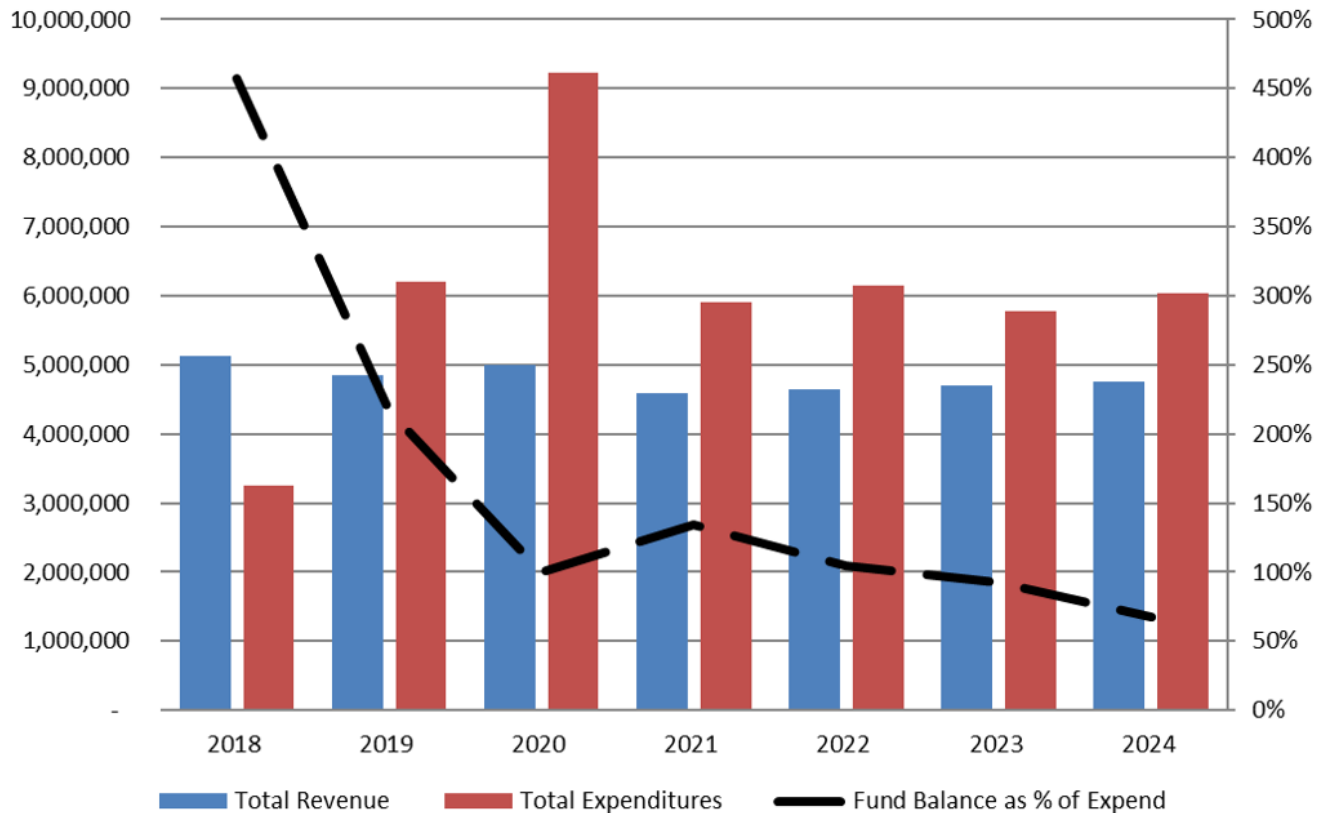
- Internal Service Fund costs are included in the Contractual Services
- Added downtown holiday light display installation
- Removed downtown brick paver program in 2020 and pushed it out to 2021
- Decreased funding for eXplore Lawrence to \$1,066,000 in 2020

PUBLIC TRANSPORTATION FUND (210)

This special revenue fund is used to account for revenues and expenditures associated with the fixed route bus system and para-transit services of the City. The transportation fund is a tax supported fund.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Sales Tax	\$ 4,556,974	\$ 4,368,000	\$ 4,368,000	\$ 4,482,000
Charges for services	446,983	444,000	444,000	481,000
Interest	73,388	42,000	42,000	42,000
Miscellaneous	671	-	-	-
Total	5,078,016	4,854,000	4,854,000	5,005,000
Expenditures				
Personal Services	122,251	100,000	100,000	140,000
Contractual Services	2,477,402	3,584,000	3,596,000	4,140,000
Commodities	648,697	782,000	782,000	802,000
Capital Outlay	-	5,230,000	1,730,000	4,150,000
Total	3,248,350	9,696,000	6,208,000	9,232,000
Revenue over/(under) Expenditure	1,829,666	(4,842,000)	(1,354,000)	(4,227,000)
Beginning Balance	13,007,690	14,819,774	14,837,356	13,483,356
Ending Fund Balance	\$ 14,837,356	\$ 9,977,774	\$ 13,483,356	\$ 9,256,356

Public Transportation Fund 2018-2024 Forecast



Significant Revenue Changes:

- Total revenues are projected to increase \$151,000 or 3.11% over 2019 revised
- Sales tax is projected to increase \$114,000 primarily due to an increase in online sales (use tax)

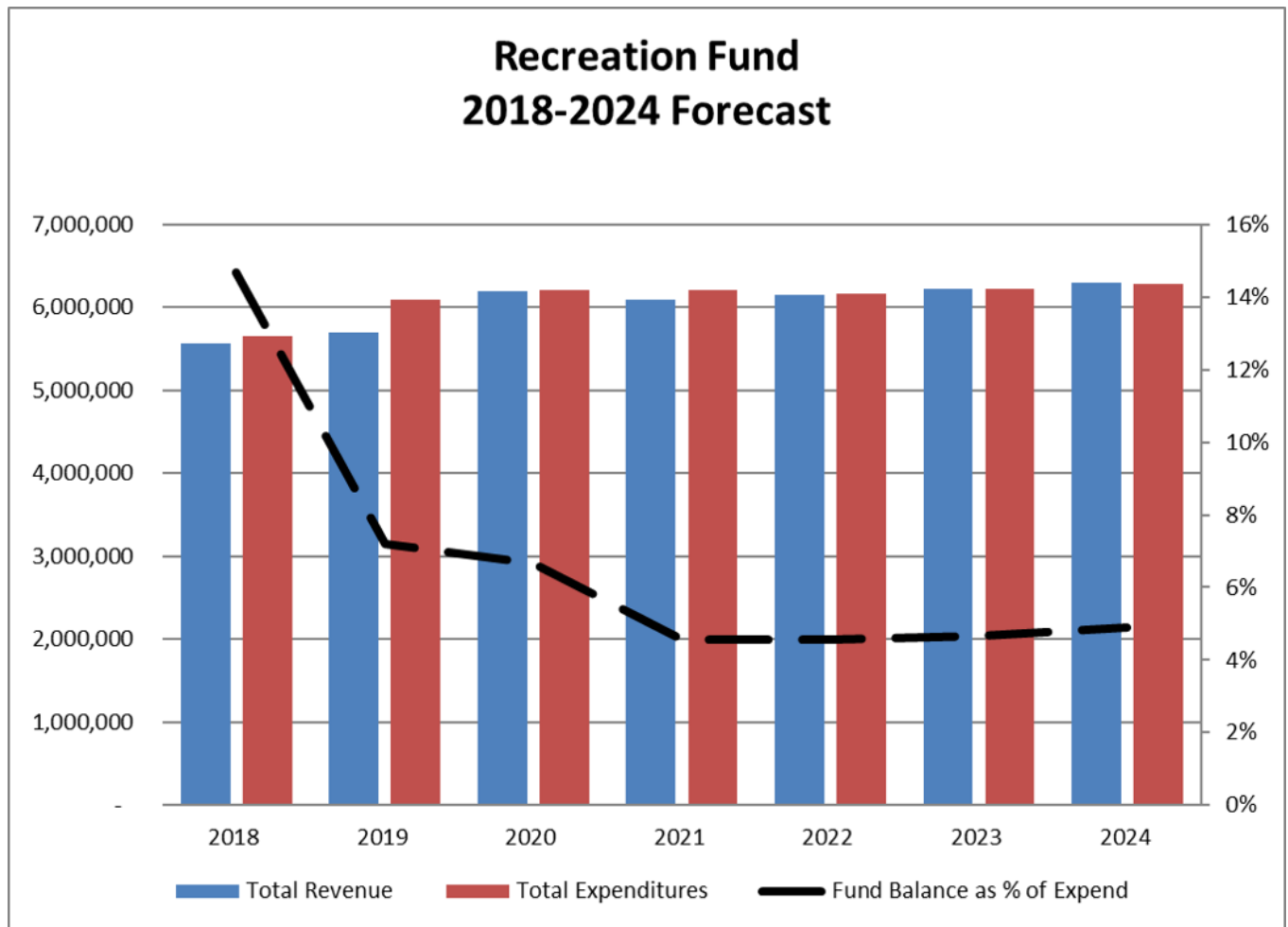
Significant Expenditure Changes:

- Internal Service Fund costs are included in the Contractual Services
- Multi-modal facility is anticipated to be constructed in 2020

RECREATION FUND (211)

This special revenue fund is used to account for user fees derived from recreational and cultural events and the expenditures necessary to carry out the recreation programs at the City's community recreation centers.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Charges for services	\$ 2,925,496	\$ 3,033,000	\$ 2,946,000	\$ 3,036,000
Interest	6,234	8,000	4,000	4,000
Building Rental	216,715	210,000	215,000	230,000
Lease Of Property	144,480	135,000	135,000	171,000
Miscellaneous	2,635	150,000	-	175,000
Donations	696	7,000	1,000	1,000
Licenses and permits	(50,803)	(46,000)	-	-
Operating Transfers	2,374,989	2,403,000	2,403,000	2,553,000
Total	5,620,442	5,900,000	5,704,000	6,170,000
Expenditures				
Personal Services	4,389,186	4,620,000	4,620,000	4,548,000
Contractual Services	836,121	909,000	969,000	1,156,000
Commodities	320,587	425,000	387,000	392,000
Other	-	150,000	-	-
Transfers	113,000	120,000	120,000	120,000
Total	5,658,894	6,224,000	6,096,000	6,216,000
Revenue over/(under) Expenditure	(38,452)	(324,000)	(392,000)	(46,000)
Beginning Balance	958,178	888,133	919,726	527,726
Ending Fund Balance	\$ 919,726	\$ 564,133	\$ 527,726	\$ 481,726



Significant Revenue Changes:

- Increased charges for recreation fees
- Assumes increased sponsorships
- Includes revenues from Facility Access Card
- Revenue increases are needed to keep up with increased costs for providing services
- Operating transfer from General Fund for Recreation is \$2,403,000 for 2020; additionally a one-time transfer of \$150,000 is included to help off-set the costs of the Internal Service Fund

Significant Expenditure Changes:

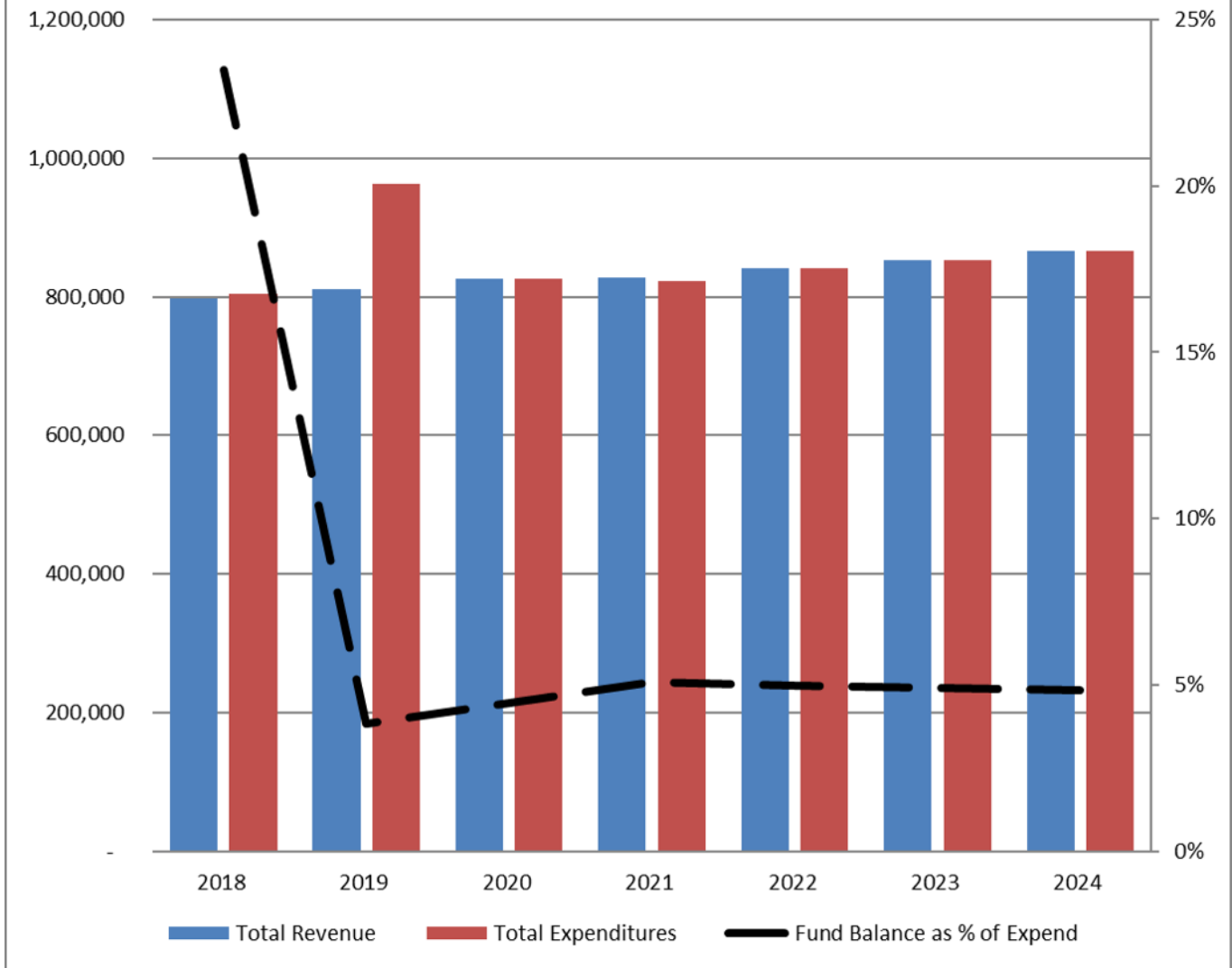
- Internal Service Fund costs are included in the Contractual Services
- Eliminated 1.5 vacant FTEs

SPECIAL ALCOHOL FUND (213)

This special revenue fund is used to account for one-third of the liquor tax received by the City from the State of Kansas. The revenues are used to finance contractual programs for the prevention and treatment of drug and alcohol abuse.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Liquor Tax	\$ 796,314	\$ 843,000	\$ 810,000	\$ 825,000
Interest	912	2,000	1,000	1,000
Total	797,226	845,000	811,000	826,000
Expenditures				
Contractual Services	803,941	855,000	855,000	826,000
Capital Outlay	-	108,000	108,000	-
Total	803,941	963,000	963,000	826,000
Revenue over/(under) Expenditure	(6,715)	(118,000)	(152,000)	-
Beginning Balance	202,159	219,030	195,444	43,444
Ending Fund Balance	\$ 195,444	\$ 101,030	\$ 43,444	\$ 43,444

Special Alcohol Fund 2018-2024 Forecast



Significant Revenue Changes:

- Liquor tax is anticipated to increase \$15,000 or 1.85% over 2019 revised
- Recent changes in liquor laws may impact liquor tax revenues

Significant Expenditure Changes:

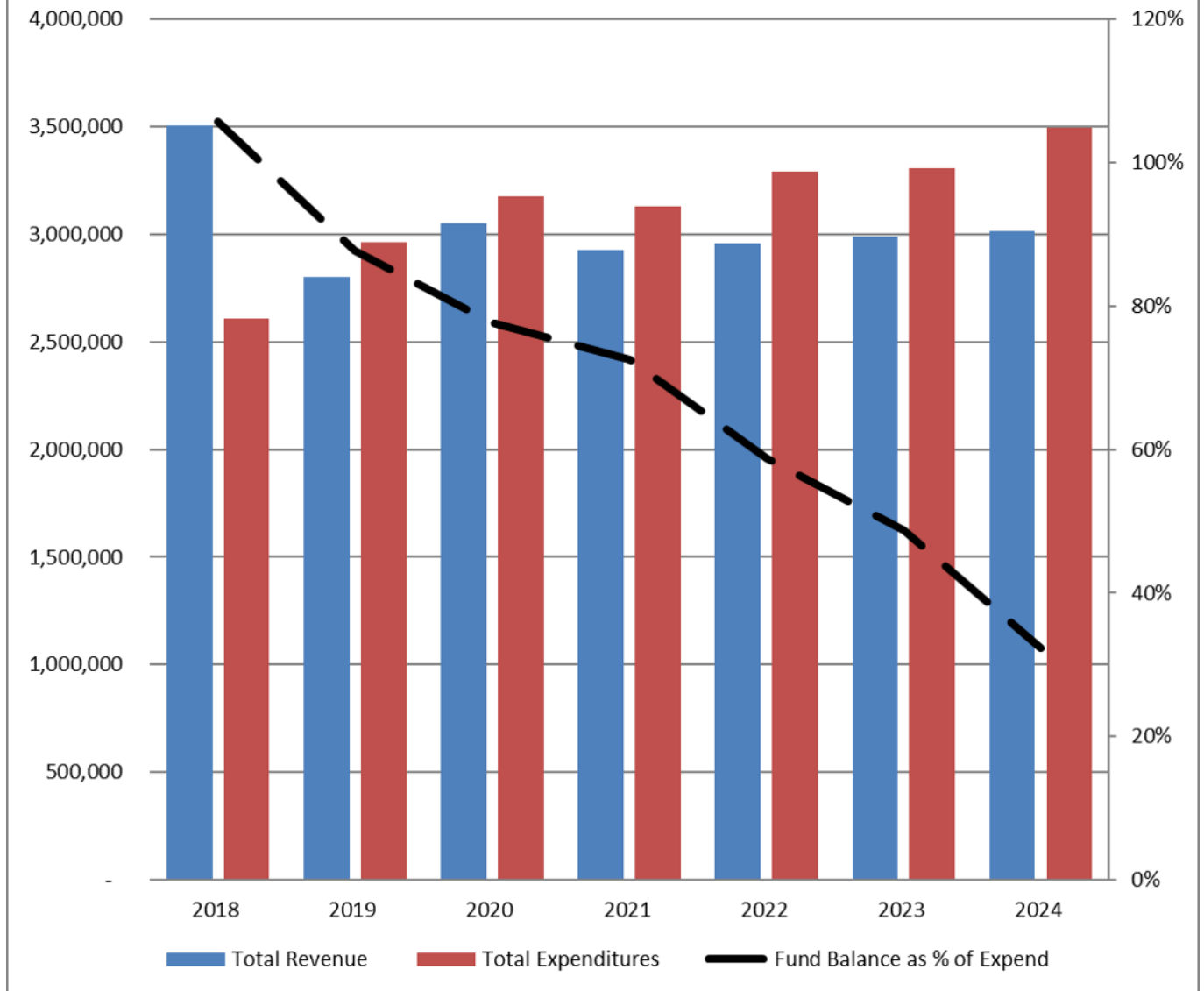
- Includes \$20,000 for safe bar training in 2020
- Reduced Social Service Funding Advisory Board allocation to \$736,000

SPECIAL GAS TAX FUND (214)

This special revenue fund is used to account for the gasoline tax received from the State of Kansas and Douglas County. The expenditures are primarily for repairs of streets and to provide new traffic signals.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Gasoline Tax	\$ 3,493,248	\$ 2,788,000	\$ 2,788,000	\$ 2,888,000
Interest	8,548	12,000	12,000	9,000
Sale Of Assets	2,870	2,000	2,000	2,000
Operating Transfer	-	-	-	150,000
Total	3,504,666	2,802,000	2,802,000	3,049,000
Expenditures				
Personal Services	1,741,748	1,919,000	1,919,000	2,020,000
Contractual Services	180,875	26,000	43,000	157,000
Commodities	457,553	492,000	492,000	514,000
Capital Outlay	225,454	506,000	506,000	484,000
Total	2,605,630	2,943,000	2,960,000	3,175,000
Revenue over/(under) Expenditure	899,036	(141,000)	(158,000)	(126,000)
Beginning Balance	1,413,253	1,326,922	2,312,289	2,154,289
Ending Fund Balance	\$ 2,312,289	\$ 1,185,922	\$ 2,154,289	\$ 2,028,289

Special Gas Fund 2018-2024 Forecast



Significant Revenue Changes:

- Total revenues are estimated to increase \$247,000 or 8.82% over 2019 revised
- Operating Transfer is to help off-set the cost related to the Internal Service Fund; this is a one-time transfer

Significant Expenditure Changes:

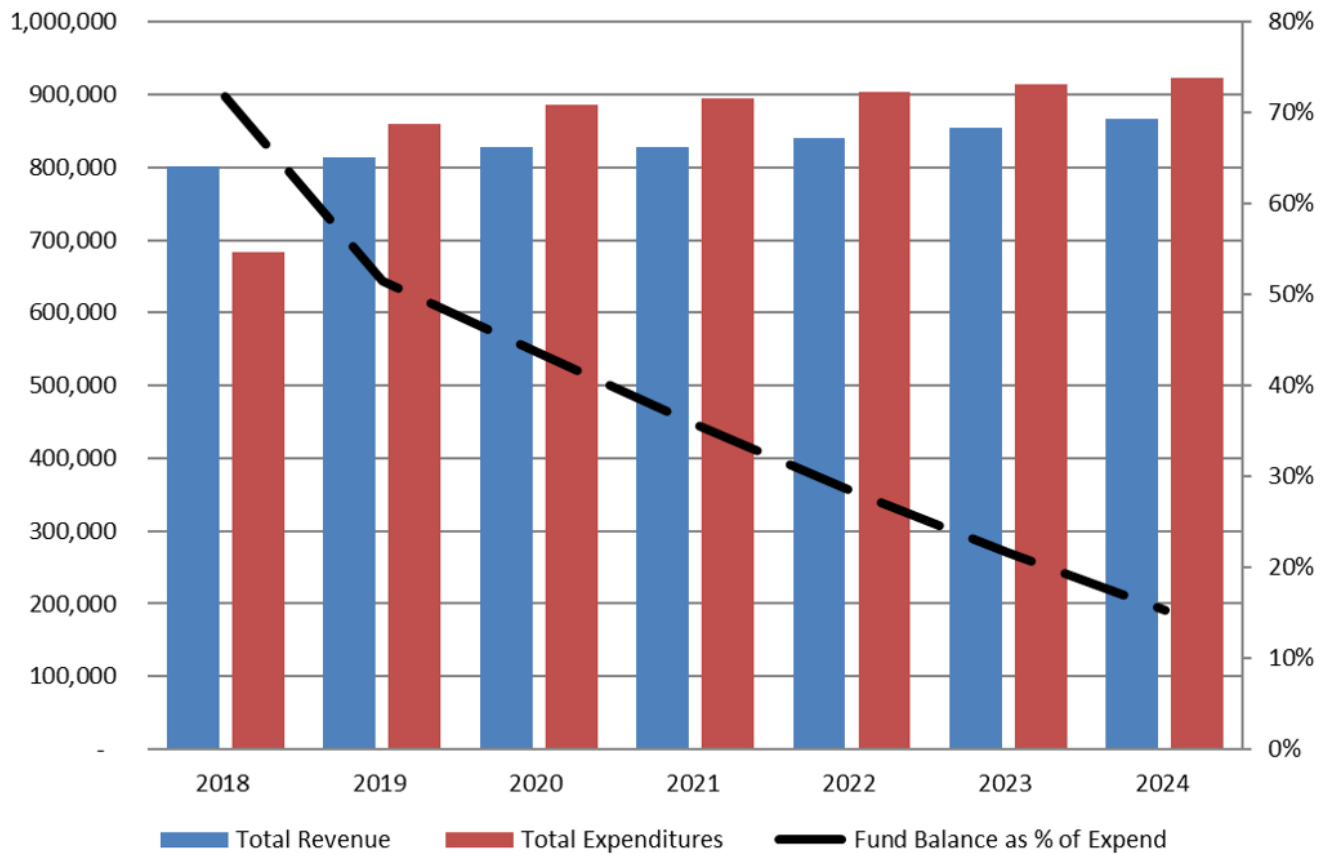
- Internal Service Fund costs are included in the Contractual Services
- Total expenditures are estimated to increase \$215,000 or 7.26% over 2019 revised

SPECIAL RECREATION FUND (216)

This special revenue fund is used to account for one-third of the liquor tax received from the State of Kansas. These funds are used to provide additional resources for recreational activities and historic tours.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Liquor Tax	\$ 796,314	\$ 843,000	\$ 810,000	\$ 825,000
Interest	1,460	3,000	3,000	3,000
Reimbursements	3,036	-	-	-
Total	800,810	846,000	813,000	828,000
Expenditures				
Personal Services	11,926	31,000	31,000	31,000
Contractual Services	414,355	436,000	717,000	742,000
Commodities	144,566	112,000	112,000	112,000
Capital Outlay	111,903	319,000	-	-
Total	682,750	898,000	860,000	885,000
Revenue over/(under) Expenditure	118,060	(52,000)	(47,000)	(57,000)
Beginning Balance	253,383	396,305	371,443	324,443
Ending Fund Balance	\$ 371,443	\$ 344,305	\$ 324,443	\$ 267,443

Special Recreation Fund 2018-2024 Forecast



Significant Revenue Changes:

- Liquor tax is anticipated to increase \$15,000 or 1.85% over 2019 revised
- Recent changes in liquor laws may impact liquor tax revenues

Significant Expenditure Changes:

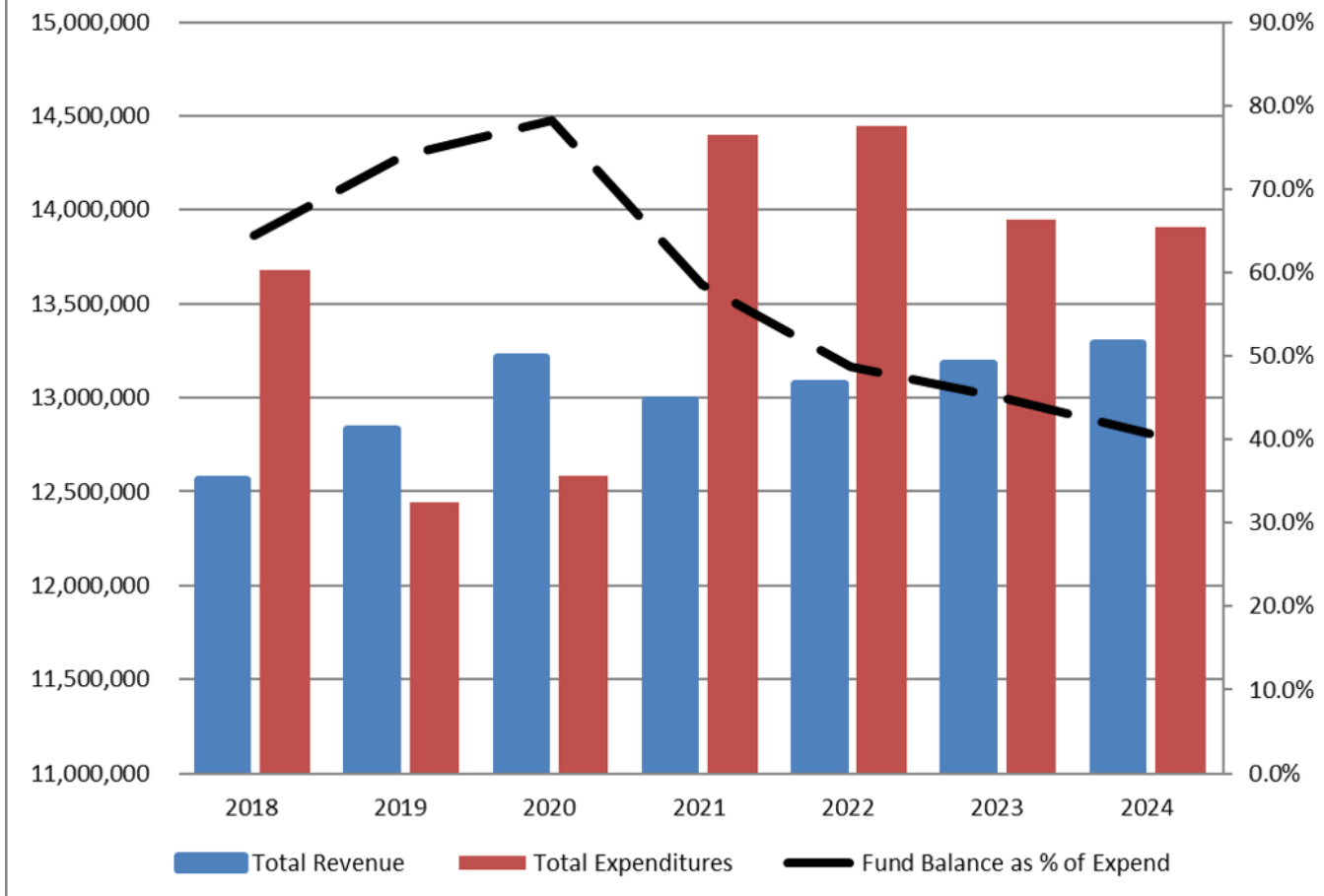
- Internal Service Fund costs are included in the Contractual Services and account for the \$25,000 increase

BOND & INTEREST FUND (301)

This fund is used to account for the accumulation of resources and payment of general obligation bond principal, interest and other related costs from governmental resources and special assessment bond principal and interest from special assessment levies when the City is obligated in some manner for this payment. The bond and interest fund is a property tax supported fund.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Property Taxes	\$ 10,569,119	\$ 10,463,000	\$ 10,463,000	\$ 10,907,000
Special Assessments	889,068	942,000	734,000	545,000
Interest	99,598	69,000	69,000	69,000
Miscellaneous	472,004	325,000	325,000	325,000
Operating Transfers	520,000	552,000	1,242,000	1,368,000
Total	12,549,789	12,351,000	12,833,000	13,214,000
Expenditures				
Interest & Other Charges	4,435,143	3,841,000	3,853,000	3,994,000
Principal	9,334,427	7,852,000	8,588,000	8,589,000
Total	13,769,570	11,693,000	12,441,000	12,583,000
Revenue over/(under) Expenditure	(1,219,781)	658,000	392,000	631,000
Beginning Balance	11,149,885	10,608,534	9,930,104	10,322,104
Ending Fund Balance	\$ 9,930,104	\$ 11,266,534	\$ 10,322,104	\$ 10,953,104

Bond & Interest Fund 2018-2024 Forecast



Significant Revenue Changes:

- Total revenues are anticipated to increase \$381,000 or 2.97% over 2019 revised
- Assessed valuation is estimated to increase 4.5%
- Special Assessments are estimated to decrease based on current payment schedules

Significant Expenditure Changes:

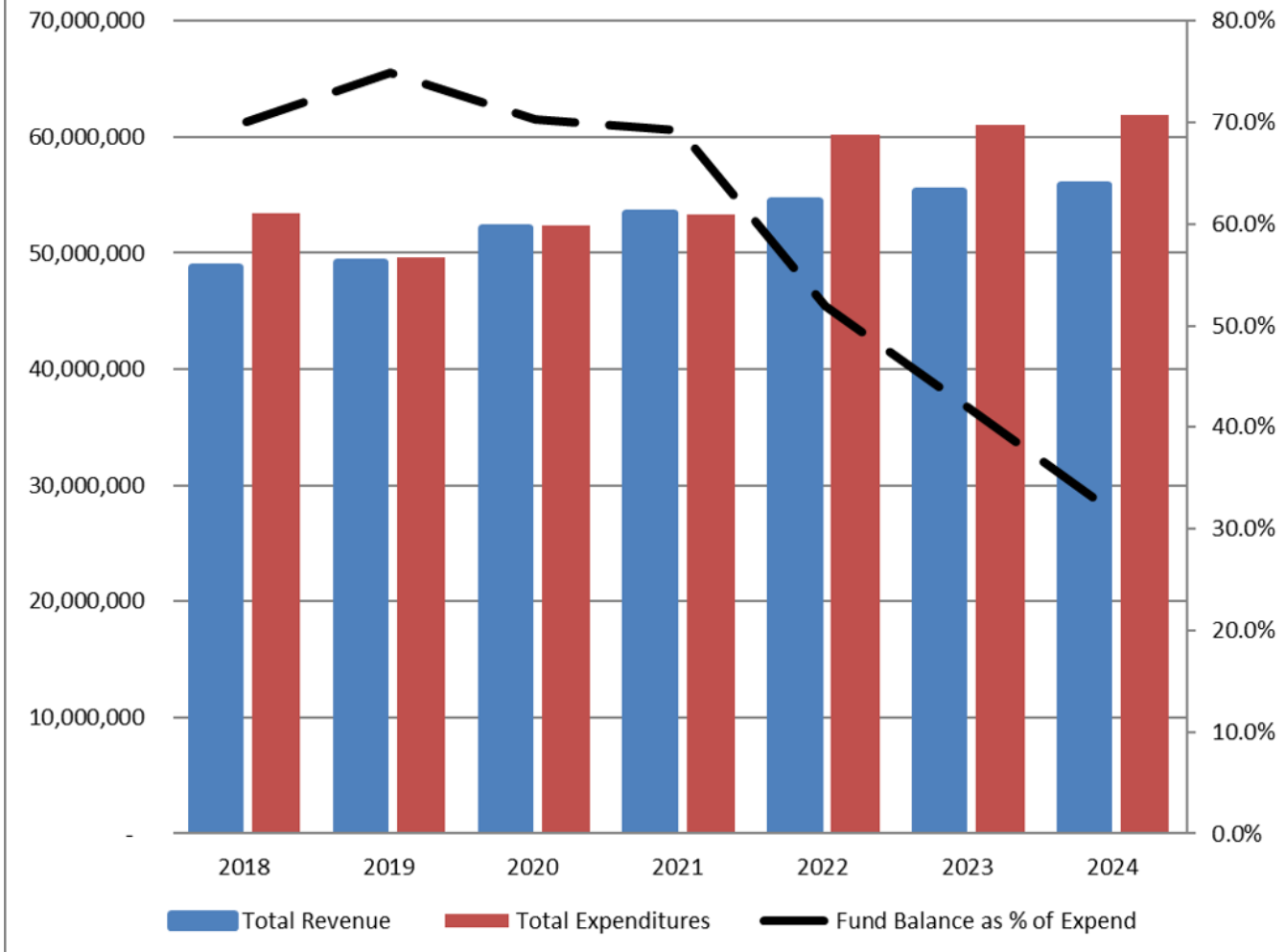
- Total expenditures are projected to increase \$142,000 or 1.14% over 2019 revised
- Principal and Interest align with current debt service schedules
- Debt issued in 2020 will not be realized in the debt service fund until 2021

WATER & WASTEWATER FUND (501)

This enterprise fund is used to account for the operation of the City's water and wastewater system. The water and wastewater fund is an enterprise (fee supported) fund.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Charges for services	\$ 47,721,256	\$ 49,213,000	\$ 49,213,000	\$ 52,117,000
Interest	445,238	-	-	-
Miscellaneous	393,467	-	-	-
Total	48,559,961	49,213,000	49,213,000	52,117,000
Expenditures				
Personal Services	11,485,293	12,026,000	12,026,000	11,216,000
Contractual Services	6,719,585	7,616,000	7,733,000	9,299,000
Commodities	4,148,024	4,757,000	4,757,000	5,342,000
Capital Outlay	-	758,000	758,000	233,000
Debt Service	16,713,410	19,024,000	19,822,000	19,433,000
Other	9,300,274	8,000	19,000	20,000
Transfers	5,073,750	4,455,000	4,455,000	6,860,000
Total	53,440,336	48,644,000	49,570,000	52,403,000
Revenue over/(under)				
Expenditure	(4,880,375)	569,000	(357,000)	(286,000)
Beginning Balance	46,990,322	32,161,292	42,109,947	41,752,947
Ending Fund Balance	\$ 42,109,947	\$ 32,730,292	\$ 41,752,947	\$ 41,466,947

Water & Wastewater Fund 2018-2024 Forecast



5 year projection assumes rate increases over the next five years to keep pace with debt obligations.

Significant Revenue Changes:

- Revenues are anticipated to increase \$2,904,000 or 5.90% over 2019 revised
- Revenues assume approximately 8% rate increase

Significant Expenditure Changes:

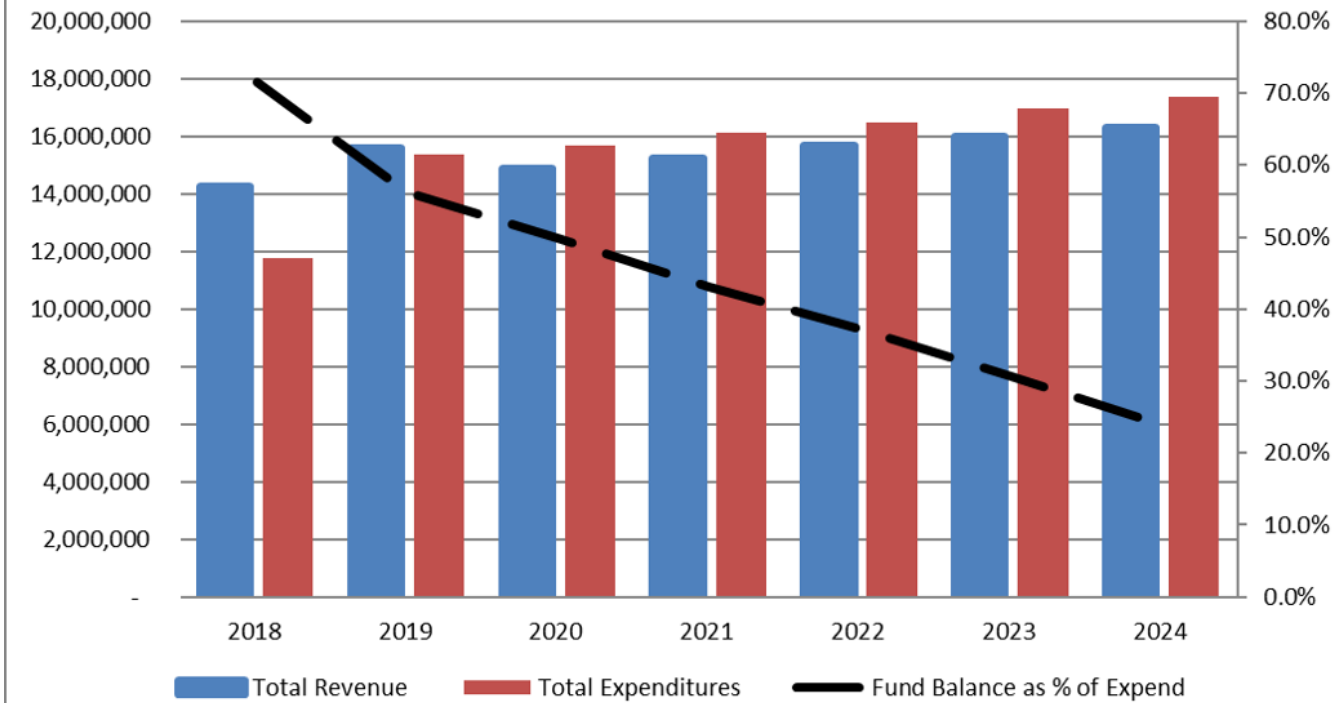
- Internal Service Fund costs are included in the Contractual Services
- Payment in lieu of taxes (PILOT) of 6% were charged to the Water and Wastewater Fund similar to a franchise fee for private utilities
- Moved several administrative positions that were funded out of Water and Wastewater to the appropriate fund

SOLID WASTE FUND (502)

This enterprise fund is used to account for the operation of the City's refuse collection service. The solid waste fund is an enterprise (fee supported) fund.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Intergovernmental	\$ 45,139	\$ 90,000	\$ 35,000	\$ 35,000
Charges for services	13,965,956	13,900,000	13,885,000	14,299,000
Interest	62,312	34,000	34,000	34,000
Miscellaneous	221,024	246,000	196,000	202,000
Operating Transfer	-	-	1,465,000	334,000
Total	14,294,431	14,270,000	15,615,000	14,904,000
Expenditures				
Personal Services	5,729,902	5,735,000	6,503,000	6,527,000
Contractual Services	3,412,247	4,369,000	4,436,000	5,128,000
Commodities	862,404	1,200,000	1,200,000	1,283,000
Capital Outlay	-	2,473,000	2,473,000	1,280,000
Debt Service	333,821	334,000	334,000	334,000
Other	1,014,141	-	-	-
Transfers	414,000	514,000	414,000	1,130,000
Total	11,766,515	14,625,000	15,360,000	15,682,000
Revenue over/(under) Expenditure	2,527,916	(355,000)	255,000	(778,000)
Beginning Balance	3,381,582	7,008,159	5,909,498	6,164,498
Ending Fund Balance	\$ 5,909,498	\$ 6,653,159	\$ 6,164,498	\$ 5,386,498

Solid Waste Fund 2018-2024 Forecast



5 year projection assumes rate increases over the next five years to keep pace with increases operating expenses.

Significant Revenue Changes:

- Revenues assume approximately 3% rate increase
- 2019 revised budget includes a one-time transfer from the solid waste construction fund to close out that fund and use those proceeds for a facility project in future years
- Transfer in 2020 is a one-time transfer to help off-set the cost of the Internal Service Fund which will be built in to future rate models

Significant Expenditure Changes:

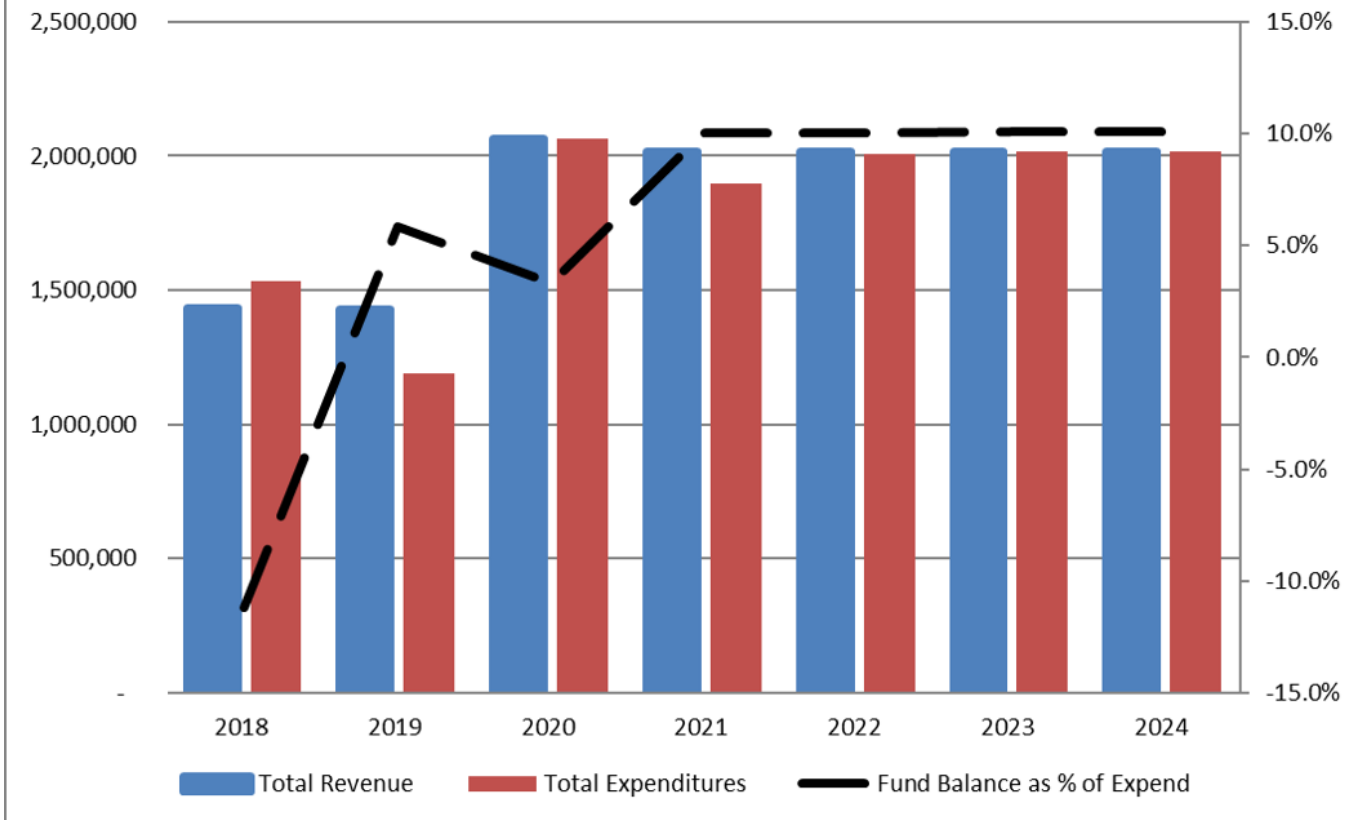
- Internal Service Fund costs are included in the Contractual Services
- Total expenditures are projected to increase by \$322,000 or 2.10% over 2019 revised
- Fewer CIP projects are anticipated to be completed in 2020 compared to 2019

PUBLIC PARKING FUND (503)

This enterprise fund is used to account for the operations of all parking facilities owned by the City. The public parking fund is an enterprise (fee supported) fund.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Charges for services	\$ 610,432	\$ 691,000	\$ 608,000	\$ 1,028,000
Interest	4,672	8,000	2,000	2,000
Miscellaneous	106,000	100,000	100,000	100,000
Licenses and permits	141,064	128,000	140,000	182,000
Fines, forfeitures and penalties	571,174	832,000	580,000	705,000
Operating Transfer	-	-	-	46,000
Total	1,433,342	1,759,000	1,430,000	2,063,000
Expenditures				
Personal Services	1,011,453	726,000	726,000	698,000
Contractual Services	185,273	250,000	258,000	310,000
Commodities	23,825	85,000	85,000	91,000
Capital Outlay	-	310,000	100,000	310,000
Debt Service	150,000	480,000	-	-
Other	135,961	20,000	20,000	20,000
Transfers	27,000	29,000	-	635,000
Total	1,533,512	1,900,000	1,189,000	2,064,000
Revenue over/(under) Expenditure	(100,170)	(141,000)	241,000	(1,000)
Beginning Balance	27,940	966,000	(72,230)	168,770
Ending Fund Balance	\$ (72,230)	\$ 825,000	\$ 168,770	\$ 167,770

Public Parking Fund 2018-2024 Forecast



5 year projection assumes rate increases are approved.

Significant Revenue Changes:

- Total revenues are anticipated to increase \$633,000 or 44.27% over 2019 revised
- Revenue increases are contingent upon rate increases; the fund is unsustainable without those rate increases
- Operating Transfer is to help off-set the cost related to the Internal Service Fund; this is a one-time transfer

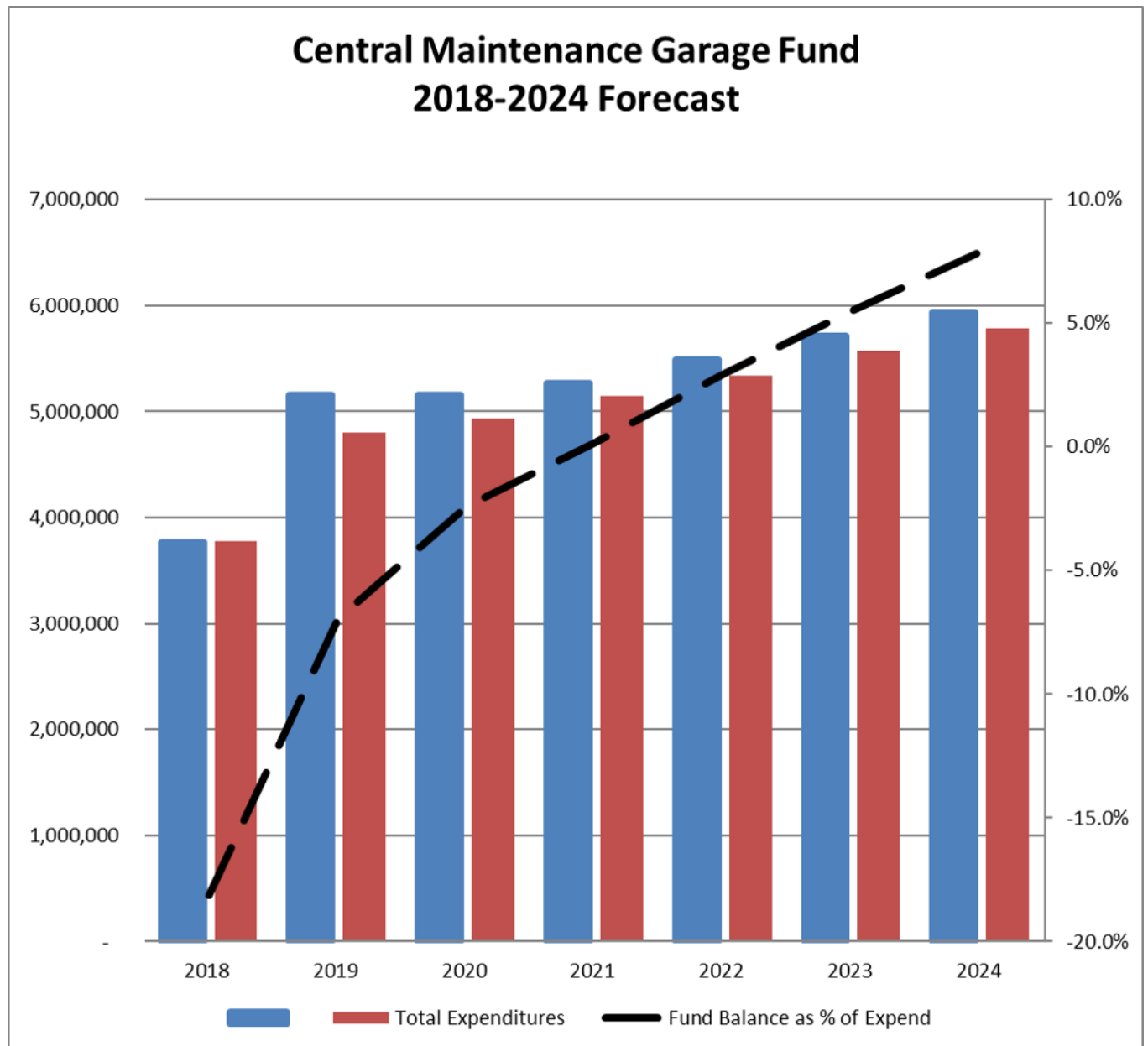
Significant Expenditure Changes:

- Internal Service Fund costs are included in the Contractual Services
- Moved 2.0 FTEs from Parking Fund to General Fund
- Removed debt service transfer in 2019 revised to help balance the budget; this is anticipated to be a one-time reduction
- Transfer in 2020 was increased in anticipation of debt funded CIP projects that will be completed once rates have been updated

CENTRAL MAINTENANCE (504)

This internal service fund is used to account for central maintenance garage and vehicle maintenance.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Charges for services	3,763,561	4,500,000	5,151,000	5,151,000
Interest	55	2,500	-	-
Miscellaneous	5,029	3,000	3,000	3,000
Total	3,768,645	4,505,500	5,154,000	5,154,000
Expenditures				
Personal Services	1,106,762	1,293,000	1,293,000	1,427,000
Contractual Services	331,515	366,000	366,000	369,000
Commodities	2,289,489	3,119,000	3,119,000	3,116,000
Capital Outlay	-	25,000	25,000	25,000
Other	43,225	-	-	-
Transfers	8,000	8,000	-	-
Total	3,778,991	4,811,000	4,803,000	4,937,000
Revenue over Expenditure	(10,346)	(305,500)	351,000	217,000
Beginning Balance	(675,128)	(685,474)	(685,474)	(334,474)
Ending Fund Balance	(685,474)	(990,974)	(334,474)	(117,474)



Significant Revenue Changes:

- Supplemental transfers are being made in 2019, 2020, and 2021 to help off-set the existing deficit
- Fees will be updated in 2021

Significant Expenditure Changes:

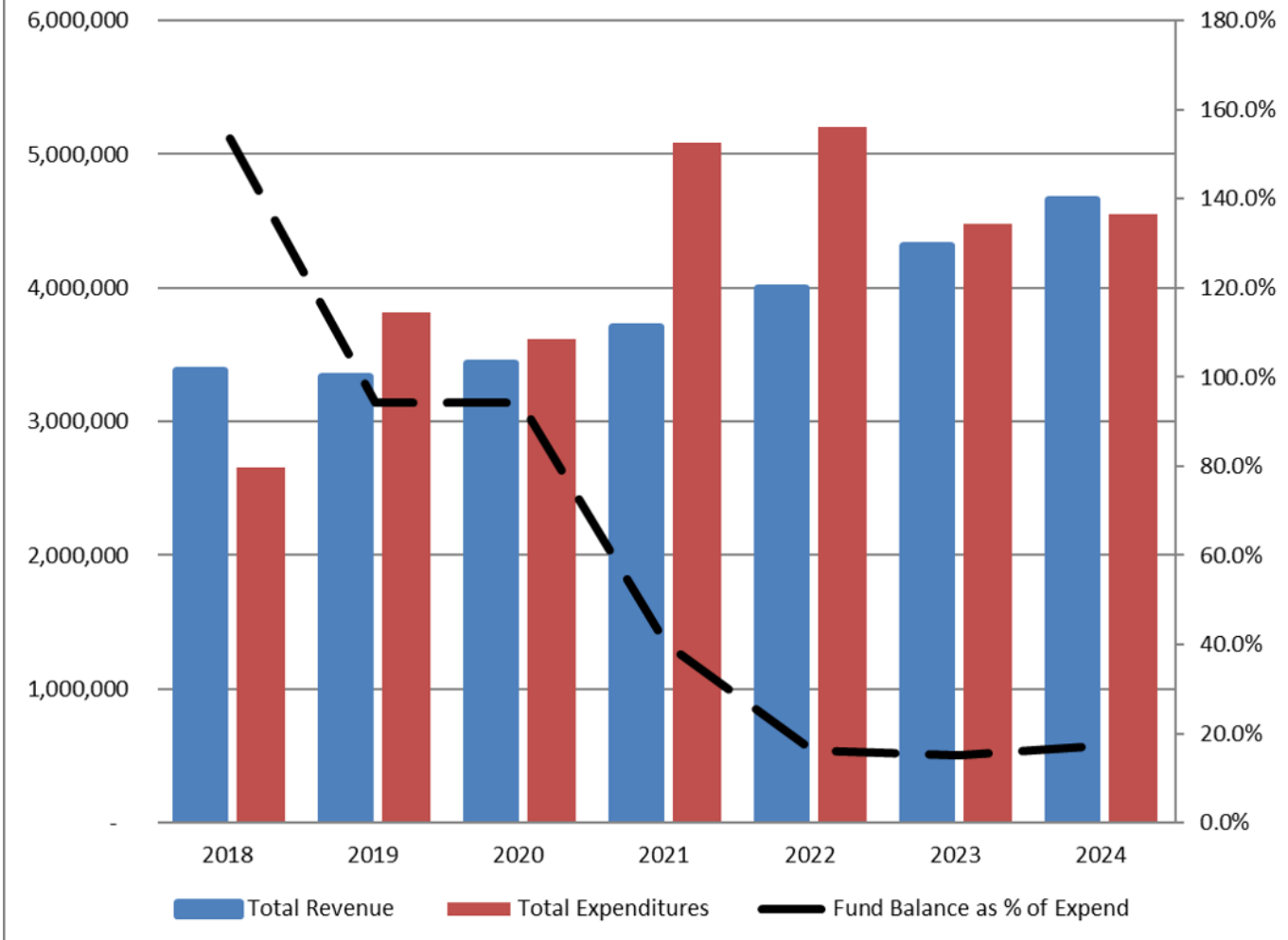
- No significant changes

STORMWATER UTILITY FUND (505)

This enterprise fund is used to account for the storm water fees and expenses for repair and maintenance of the storm water system. The storm water utility fund is an enterprise (fee supported) fund.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Charges for services	\$ 3,367,007	\$ 3,306,000	\$ 3,306,000	\$ 3,405,000
Interest	17,033	29,000	29,000	29,000
Miscellaneous	1,043	-	-	-
Total	3,385,083	3,335,000	3,335,000	3,434,000
Expenditures				
Personal Services	822,531	871,000	871,000	938,000
Contractual Services	235,545	262,000	279,000	326,000
Commodities	470,321	349,000	349,000	391,000
Capital Outlay	17,989	1,590,000	1,865,000	1,310,000
Debt Service	22,162	-	-	-
Other	637,160	-	-	-
Transfers	451,000	451,000	451,000	451,000
Total	2,656,708	3,523,000	3,815,000	3,416,000
Revenue over/(under) Expenditure	728,375	(188,000)	(480,000)	18,000
Beginning Balance	2,622,851	3,312,758	3,351,226	2,871,226
Ending Fund Balance	\$ 3,351,226	\$ 3,124,758	\$ 2,871,226	\$ 2,889,226

Stormwater Utility Fund 2018-2024 Forecast



5 year projection assumes 8% rate increases each year over the next five years to keep pace with anticipated capital improvements that have been identified in the Capital Improvement Plan.

Significant Revenue Changes:

- Total revenues are anticipated to increase \$99,000 or 2.97% over 2019 revised
- Revenues assume approximately 3% rate increase

Significant Expenditure Changes:

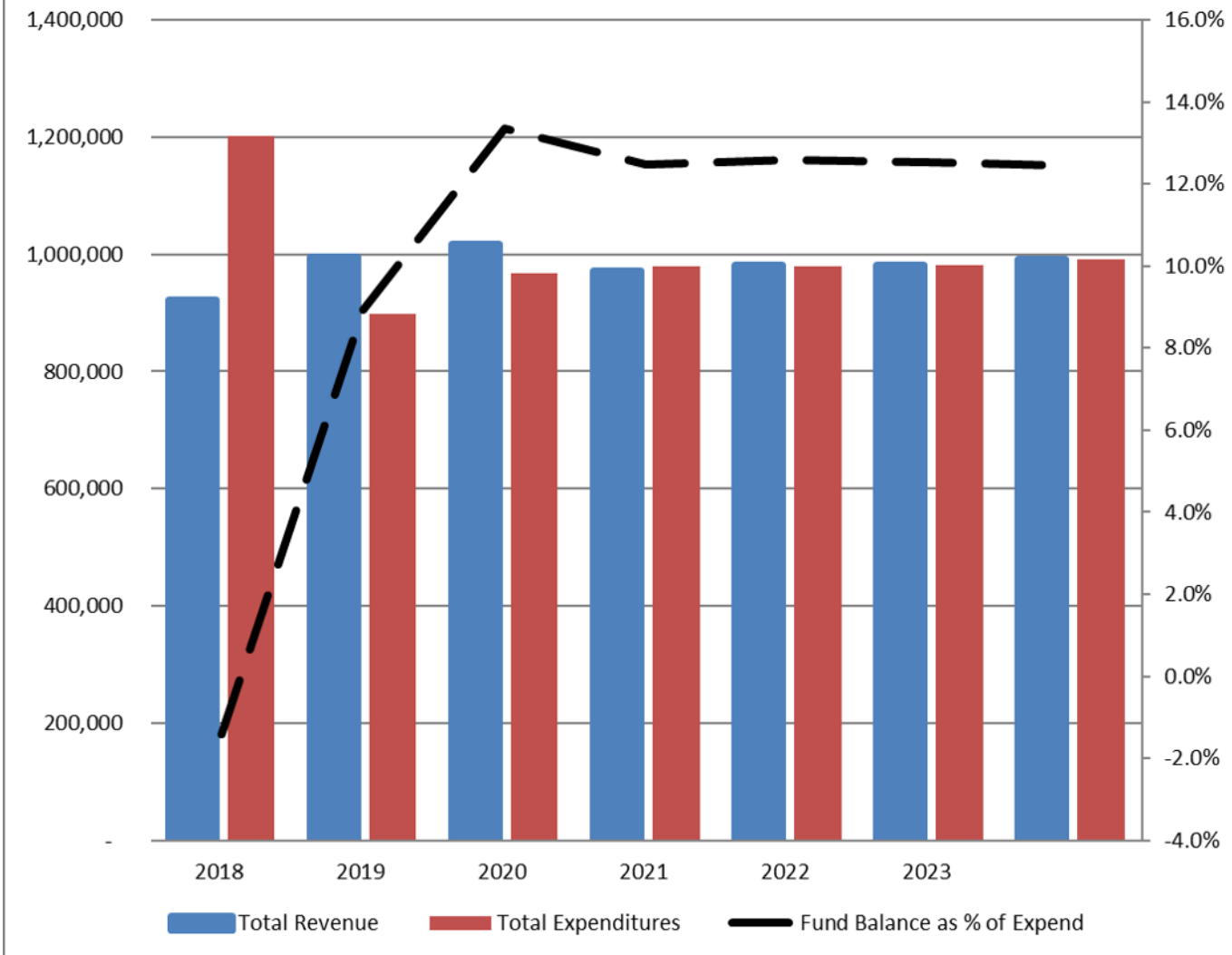
- Internal Service Fund costs are included in the Contractual Services
- Total expenditures are decreasing \$399,000 or 10.46% over 2019 revised
- There are fewer cash capital projects anticipated in 2020; however, there is a \$2.5M debt funded project anticipated to be completed in 2020 (the first payment will be included in the 2021 budget)

PUBLIC GOLF COURSE FUND (506)

This enterprise fund is used to record the activities of Eagle Bend Golf Course, a publicly owned facility. The golf course fund is an enterprise (fee supported) fund.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Charges for services	\$ 915,730	\$ 1,063,000	\$ 965,000	\$ 942,000
Interest	556	1,000	-	-
Miscellaneous	17,511	55,000	30,000	30,000
Credit Card Fees	(18,465)	(16,000)	-	-
Operating Transfer	-	-	-	45,000
Total	915,332	1,103,000	995,000	1,017,000
Expenditures				
Personal Services	491,430	529,000	504,000	535,000
Contractual Services	206,697	193,000	196,000	235,000
Commodities	205,214	197,000	197,000	197,000
Capital Outlay	(184,211)	185,000	-	-
Other	112,933	-	-	-
Transfers	1,000	1,000	1,000	1,000
Total	833,063	1,105,000	898,000	968,000
Revenue over/(under) Expenditure	82,269	(2,000)	97,000	49,000
Beginning Balance	(99,140)	151,976	(16,871)	80,129
Ending Fund Balance	\$ (16,871)	\$ 149,976	\$ 80,129	\$ 129,129

Public Golf Course Fund 2018-2024 Forecast



5 year projection assumes no funds will be spent on capital projects which is not sustainable long-term. Either fees will need to be increased or golf will need to be moved to the Recreation Fund which receives an operating transfer from the General Fund to sustain operations.

Significant Revenue Changes:

- Revenues for 2019 were revised down to align with trends
- Operating Transfer is to help off-set the cost related to the Internal Service Fund; this is a one-time transfer

Significant Expenditure Changes:

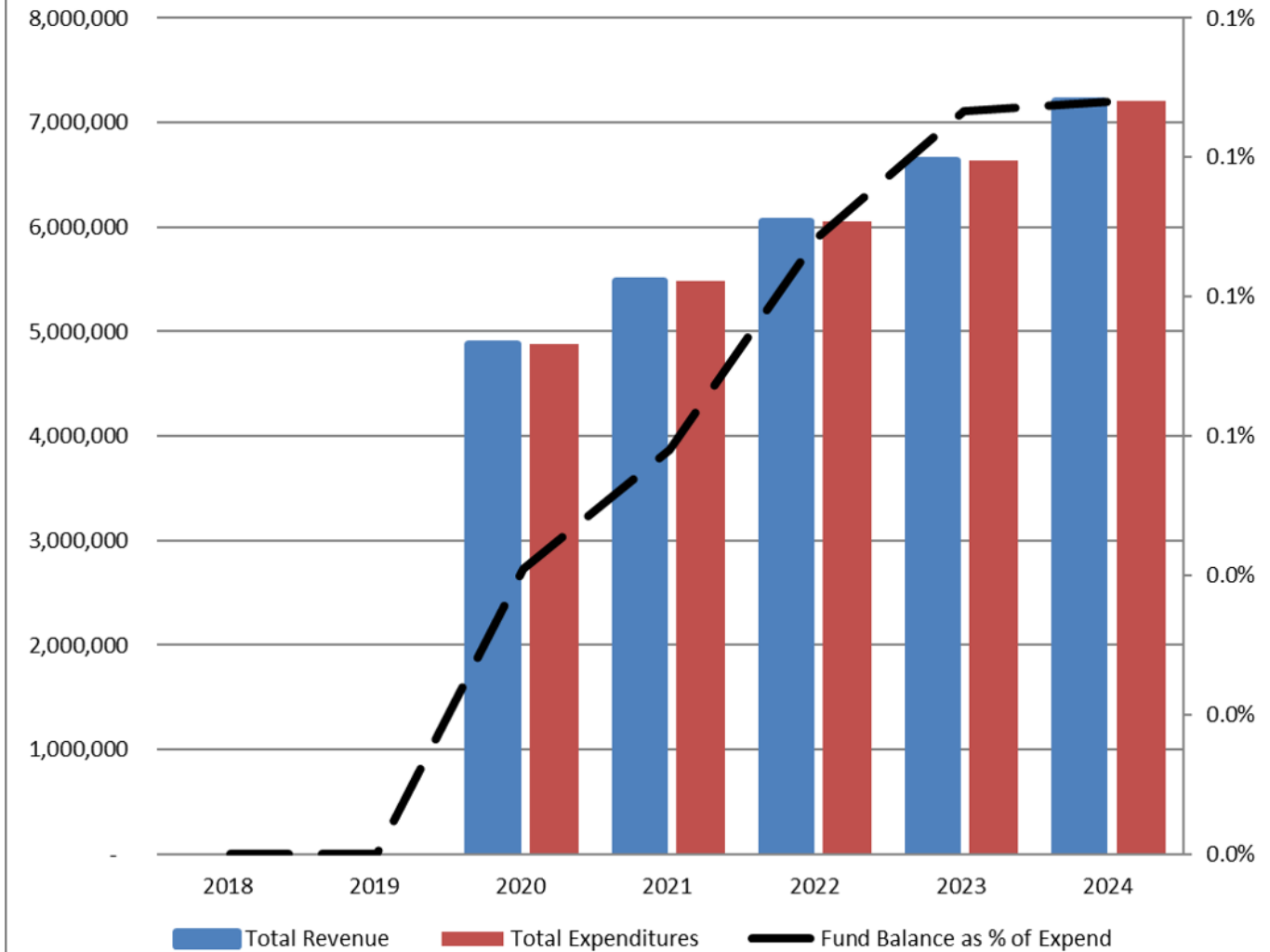
- Internal Service Fund costs are included in the Contractual Services
- All capital improvement funds were removed to help balance the budget; this will not be sustainable long-term

ADMINISTRATIVE SERVICES (523)

This internal service fund is used to account for Human Resources, Risk Management, Finance Administration, and Information Technology.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ 4,880,000
Total	-	-	-	4,880,000
Expenditures				
Personal Services	-	-	-	3,215,000
Contractual Services	-	-	-	1,326,000
Commodities	-	-	-	337,000
Total	-	-	-	4,878,000
Revenue over/(under)				
Expenditure	-	-	-	2,000
Beginning Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 2,000

Administrative Charge Fund 2018-2024 Forecast



Significant Changes:

- 2020 is the first year that Human Resources, Risk Management, Finance Administration, and Information Technology will operate as an internal service fund. This was done so that all operating funds share the expenses rather than the General Fund paying the majority of the costs, which has historically been the practice. Future consideration will be given to moving other functions into the Administrative Charges Fund as well (i.e. City Manager's Office; City Attorney's Office)
- The 5 year projection includes annual funding of \$500,000 for an updated Human Resource Information System (HRIS)

AIRPORT FUND (201)

This special revenue fund is used to account for grant proceeds received from the Federal Aviation and Administration (FAA) and the operations of the airport. Revenues are generated from the fixed based operator and farming income.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Charges for services	\$ 9,529	\$ -	\$ -	\$ -
Interest	1,024	2,000	1,000	1,000
Building Rentals	149,324	136,000	136,000	140,000
Operating Transfers	-	-	-	165,000
Total	159,877	138,000	137,000	306,000
Expenditures				
Personal Services	-	-	-	77,000
Contractual Services	13,034	220,000	-	76,000
Commodities	7	-	-	14,000
Capital Outlay	18,908	-	-	-
Transfers	-	-	200,000	200,000
Total	31,949	220,000	200,000	367,000
Revenue over/(under) Expenditure	127,928	(82,000)	(63,000)	(61,000)
Beginning Balance	95,972	200,777	223,900	160,900
Ending Fund Balance	\$ 223,900	\$ 118,777	\$ 160,900	\$ 99,900

Significant Changes:

- Transfer to the Capital Improvement Reserve in 2019 revised and 2020 are contingent upon receiving a grant from the FAA to make improvements at the Airport; funds will only be transferred if that grant is received
- 2020 includes funds for maintaining the Airport; previously these were shown in the General Fund
- An operating transfer from the General Fund is being made to off-set the cost of maintaining the airport

PUBLIC LIBRARY FUND (209)

This fund is used to account for the tax receipts collected and disbursed to the local public library. The library fund is a property tax supported fund.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Property Taxes	\$ 4,345,247	\$ 4,457,000	\$ 4,457,000	\$ 4,700,000
Interest	(590)	-	-	-
Total	4,344,657	4,457,000	4,457,000	4,700,000
Expenditures				
Contractual Services	4,268,000	4,457,000	4,538,000	4,700,000
Total	4,268,000	4,457,000	4,538,000	4,700,000
Revenue over/(under) Expenditure	76,657	-	(81,000)	-
Beginning Balance	4,770	802	81,427	427
Ending Fund Balance	\$ 81,427	\$ 802	\$ 427	\$ 427

Significant Changes:

- Assumed assessed valuation increase of 4.5%
- The 2020 budget recommendation will be updated once assessed valuation is known

WATER & WASTEWATER NON-BONDED CONSTRUCTION FUND (552)

This enterprise fund is used to account for the non-bonded (cash) construction projects for the City's water and wastewater system. The water and wastewater non-bonded construction fund is an enterprise (fee supported) fund.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Interest	\$ (21,151)	\$ -	\$ -	\$ -
Operating Transfers	1,638,750	1,020,000	1,020,000	3,000,000
Total	1,617,599	1,020,000	1,020,000	3,000,000
Expenditures				
Capital Outlay	-	1,000,000	2,460,000	4,720,000
Total	-	1,000,000	2,460,000	4,720,000
Revenue over/(under) Expenditure	1,617,599	20,000	(1,440,000)	(1,720,000)
Beginning Balance	2,416,764	4,657,315	4,034,363	2,594,363
Ending Fund Balance	\$ 4,034,363	\$ 4,677,315	\$ 2,594,363	\$ 874,363

Significant Changes:

- Expenses are tied to the Capital Improvement Plan (CIP), for more information on the CIP please see page 131 of this document

SOLID WASTE NON-BONDED CONSTRUCTION FUND (562)

This enterprise fund is used to account for the non-bonded (cash) construction projects for the City's solid waste system. The solid waste construction fund is an enterprise (fee supported) fund.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Interest	\$ (6,050)	\$ -	\$ -	\$ -
Operating Transfer	-	100,000	-	-
Total	(6,050)	100,000	-	-
Expenditures				
Transfers	-	-	1,465,000	-
Total	-	-	1,465,000	-
Revenue over/(under) Expenditure	(6,050)	100,000	(1,465,000)	-
Beginning Balance	1,471,050	3,796,239	1,465,000	-
Ending Fund Balance	\$ 1,465,000	\$ 3,896,239	\$ -	\$ -

Significant Changes:

- 2019 revised budget includes a full transfer of fund balance to the Solid Waste Fund to close out this fund in 2020
- Proceeds are anticipated to be used for a Municipal Services and Operations campus

ECONOMIC DEVELOPMENT FUNDS

The Economic Development Funds are used to account for proceeds from the individual economic development projects. These are all special revenue funds.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Property	\$ 1,102,605	\$ 1,905,000	\$ 1,159,000	\$ 1,758,000
Sales Tax	701,704	789,000	685,000	777,000
Douglas County	68,031	23,000	24,000	28,000
Total	1,872,340	2,717,000	1,868,000	2,563,000
Expenditures				
Contractual Services	1,720,742	2,717,000	1,848,000	2,563,000
Total	1,720,742	2,717,000	1,848,000	2,563,000
Revenue over/(under) Expenditure	151,598	-	20,000	-
Beginning Balance	331,363	183,107	482,961	502,961
Ending Fund Balance	\$ 482,961	\$ 183,107	\$ 502,961	\$ 502,961

Significant Changes:

- No significant changes

ECONOMIC DEVELOPMENT FUNDS

The Economic Development Funds are used to account for proceeds from the individual economic development projects. These are all special revenue funds.

Economic Development Funds	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Free State TDD	248,184	269,000	249,000	273,000
Oread TDD/TIF	617,505	639,000	618,000	680,000
9 NH South TDD/TIF	454,509	669,000	526,000	625,000
9 NH North TDD/TIF	259,872	354,000	241,000	265,000
901 NH TIF	28,085	29,000	29,000	29,000
720 LLC NRA	14,624	16,000	16,000	16,000
1040 Vermont LLC NRA	27,636	30,000	30,000	30,000
810/812 Penn NRA	26,763	30,000	30,000	30,000
1106 Rhode Island Street NRA	10,504	12,000	12,000	13,000
900 Delaware Street NRA	33,061	37,000	36,000	36,000
1101/1115 Indiana Street NRA	0	547,000	0	499,000
826 Pennsylvania St NRA	0	85,000	61,000	67,000
Total Economic Development Funds	\$1,720,743	\$2,717,000	\$1,848,000	\$2,563,000

CITY PARKS MEMORIAL FUND (601)

This special revenue fund is used to account for donations received from the public to fund special requests for landscaping and flower gardens.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Interest	\$ 528	\$ -	\$ -	\$ -
Miscellaneous	312	-	-	-
Donations	53,203	3,000	18,000	15,000
Total	54,043	3,000	18,000	15,000
Expenditures				
Contractual Services	7,670	-	11,000	12,000
Commodities	18,845	3,000	7,000	3,000
Capital Outlay	24,724	-	-	-
Total	51,239	3,000	18,000	15,000
Revenue over/(under) Expenditure	2,804	-	-	-
Beginning Balance	60,765	713	63,569	63,569
Ending Fund Balance	\$ 63,569	\$ 713	\$ 63,569	\$ 63,569

Significant Changes:

- No significant changes

FARMLAND REMEDIATION FUND (604)

This special revenue fund is used to account for escrow funds received and remediation costs for the former Farmland Industries property.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Interest	\$ (8,321)	\$ 14,000	\$ 10,000	\$ 10,000
Miscellaneous	5,250	-	-	-
Total	(3,071)	14,000	10,000	10,000
Expenditures				
Personal Services	96,192	97,000	97,000	60,000
Contractual Services	418,456	508,000	508,000	508,000
Commodities	32,827	27,000	27,000	27,000
Capital Outlay	-	875,000	-	875,000
Total	547,475	1,507,000	632,000	1,470,000
Revenue over/(under) Expenditure	(550,546)	(1,493,000)	(622,000)	(1,460,000)
Beginning Balance	4,315,798	2,876,680	3,765,252	3,143,252
Ending Fund Balance	\$ 3,765,252	\$ 1,383,680	\$ 3,143,252	\$ 1,683,252

Significant Changes:

- A more significant revenue stream for Farmland will need to be identified in the next few years
- 2020 includes funds for remediation activities however, the City is still in the process of analyzing the need and corresponding remediation efforts

CEMETERY PERPETUAL CARE FUND (605)

This special revenue fund is used to provide monies for the maintenance of the City Cemetery.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Charges for services	\$ -	\$ 5,000	\$ 5,000	\$ 10,000
Total	-	5,000	5,000	10,000
Expenditures				
Contractual Services	-	5,000	5,000	5,000
Total	-	5,000	5,000	5,000
Revenue over/(under) Expenditure	-	-	-	5,000
Beginning Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 5,000

Significant Changes:

- No significant changes

HOUSING TRUST FUND (607)

This special revenue fund is used to support the acquisition, construction, and rehabilitation of affordable housing.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Sales Tax	\$ -	\$ 497,000	\$ 497,000	\$ 924,000
Interest	3,037	1,000	1,000	1,000
Miscellaneous	20,300	-	-	-
Operating Transfer	800,000	350,000	350,000	350,000
Total	823,337	848,000	848,000	1,275,000
Expenditures				
Contractual Services	600,000	848,000	1,048,000	1,275,000
Total	600,000	848,000	1,048,000	1,275,000
Revenue over/(under) Expenditure	223,337	-	(200,000)	-
Beginning Balance	(274,615)	21,628	(51,278)	(251,278)
Ending Fund Balance	\$ (51,278)	\$ 21,628	\$ (251,278)	\$ (251,278)

Significant Changes:

- 2020 will be the first full year of the special sales tax for affordable housing
- Sales tax is projecting to increase due to an increase in online sales (use tax)

OUTSIDE AGENCY FUND (611)

This special revenue fund is used to account for grants passed through the outside agencies.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Federal Grants	\$ 1,932,132	\$ 3,250,000	\$ 3,055,000	\$ 3,055,000
State Grants	1,785,218	770,000	1,190,000	1,209,000
Interest	(1,044)	-	-	-
Miscellaneous	14,260	-	-	-
Total	3,730,566	4,020,000	4,245,000	4,264,000
Expenditures				
Personal Services	184,556	217,000	217,000	198,000
Contractual Services	2,963,526	3,815,000	3,845,000	3,306,000
Commodities	13,704	27,000	52,000	25,000
Capital Outlay	617,211	-	-	-
Total	3,778,997	4,059,000	4,114,000	3,529,000
Revenue over/(under) Expenditure	(48,431)	(39,000)	131,000	735,000
Beginning Balance	48,198	90,164	(233)	130,767
Ending Fund Balance	\$ (233)	\$ 51,164	\$ 130,767	\$ 865,767

Significant Changes:

- No significant changes

WEE FOLKS SCHOLARSHIP FUND (612)

This special revenue fund was started with a \$12,000 donation from the St. Patrick's Day Parade organization. The City is to seek matching donations. The fund is to be used to provide scholarships for Lawrence youth for recreational activities.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Interest	\$ 808	\$ 1,000	\$ 1,000	\$ 1,000
Donations	32,688	33,000	33,000	33,000
Total	33,496	34,000	34,000	34,000
Expenditures				
Contractual Services	38,361	50,000	40,000	40,000
Total	38,361	50,000	40,000	40,000
Revenue over/(under) Expenditure	(4,865)	(16,000)	(6,000)	(6,000)
Beginning Balance	150,532	133,425	145,667	139,667
Ending Fund Balance	\$ 145,667	\$ 117,425	\$ 139,667	\$ 133,667

Significant Changes:

- Expenditures are projected to exceed revenues so a more dedicated revenue stream should be identified or expenditures will need to be reduced

FAIR HOUSING GRANT FUND (621)

This special revenue fund is used to account for federal housing assistance grants received by the City. The monies are used to promote fair housing practices in the City and to assure compliance with federal regulations governing fair housing practices.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Federal Grants	\$ 31,600	\$ 32,000	\$ 32,000	\$ 32,000
Interest	1,039	2,000	2,000	2,000
Miscellaneous	150	-	-	-
Total	32,789	34,000	34,000	34,000
Expenditures				
Personal Services	12,188	12,000	12,000	13,000
Contractual Services	5,247	31,000	31,000	31,000
Commodities	170	2,000	2,000	2,000
Total	17,605	45,000	45,000	46,000
Revenue over/(under) Expenditure	15,184	(11,000)	(11,000)	(12,000)
Beginning Balance	196,987	199,435	212,171	201,171
Ending Fund Balance	\$ 212,171	\$ 188,435	\$ 201,171	\$ 189,171

Significant Changes:

- No significant changes

COMMUNITY DEVELOPMENT FUND (631)

This special revenue fund is used to account for federal block grants received and related program income. These funds are used to provide assistance to low and moderate income individuals and areas in the City.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Federal Grants	\$ 502,421	\$ 680,000	\$ 922,000	\$ 667,000
State Grants	(2,845)	-	-	-
Loan Repayments	173,302	78,000	150,000	150,000
Total	672,878	758,000	1,072,000	817,000
Expenditures				
Personal Services	206,401	204,000	193,000	220,000
Contractual Services	259,127	548,000	807,000	532,000
Commodities	1,760	-	-	-
Total	467,288	752,000	1,000,000	752,000
Revenue over/(under) Expenditure	205,590	6,000	72,000	65,000
Beginning Balance	(200,041)	290,938	5,549	77,549
Ending Fund Balance	\$ 5,549	\$ 296,938	\$ 77,549	\$ 142,549

Significant Changes:

- No significant changes

HOME PROGRAM FUND (633)

This special revenue fund is used to account for federal funds received to assist low income residents to purchase homes.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Federal Grants	\$ 439,915	\$ 300,000	\$ 410,000	\$ 410,000
Loan Repayments	31,980	30,000	30,000	30,000
Total	471,895	330,000	440,000	440,000
Expenditures				
Personal Services	38,308	40,000	40,000	39,000
Contractual Services	300,241	292,000	400,000	400,000
Total	338,549	332,000	440,000	439,000
Revenue over/(under) Expenditure	133,346	(2,000)	-	1,000
Beginning Balance	(126,565)	(19,387)	6,781	6,781
Ending Fund Balance	\$ 6,781	\$ (21,387)	\$ 6,781	\$ 7,781

Significant Changes:

- No significant changes

TRANSPORTATION PLANNING FUND (641)

This special revenue fund is used to account for federal grants received for urban transportation planning.

	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Federal Grants	\$ 240,554	\$ 262,000	\$ 300,000	\$ 220,000
Total	240,554	262,000	300,000	220,000
Expenditures				
Personal Services	149,713	134,000	134,000	151,000
Contractual Services	20,028	128,000	166,000	51,000
Commodities	10,738	-	-	-
Total	180,479	262,000	300,000	202,000
Revenue over/(under) Expenditure	60,075	-	-	18,000
Beginning Balance	(107,755)	(31,956)	(47,680)	(47,680)
Ending Fund Balance	\$ (47,680)	\$ (31,956)	\$ (47,680)	\$ (29,680)

Significant Changes:

- No significant changes

Notes:

- Negative fund balance is due to timing issues with reimbursements

LAW ENFORCEMENT TRUST FUND (652)

This special revenue fund is used to account for proceeds from the sale of assets forfeited in a legal proceeding. Receipts in the fund are used to defray the cost of complex investigations, purchase technical equipment or provide matching funds for federal grants.

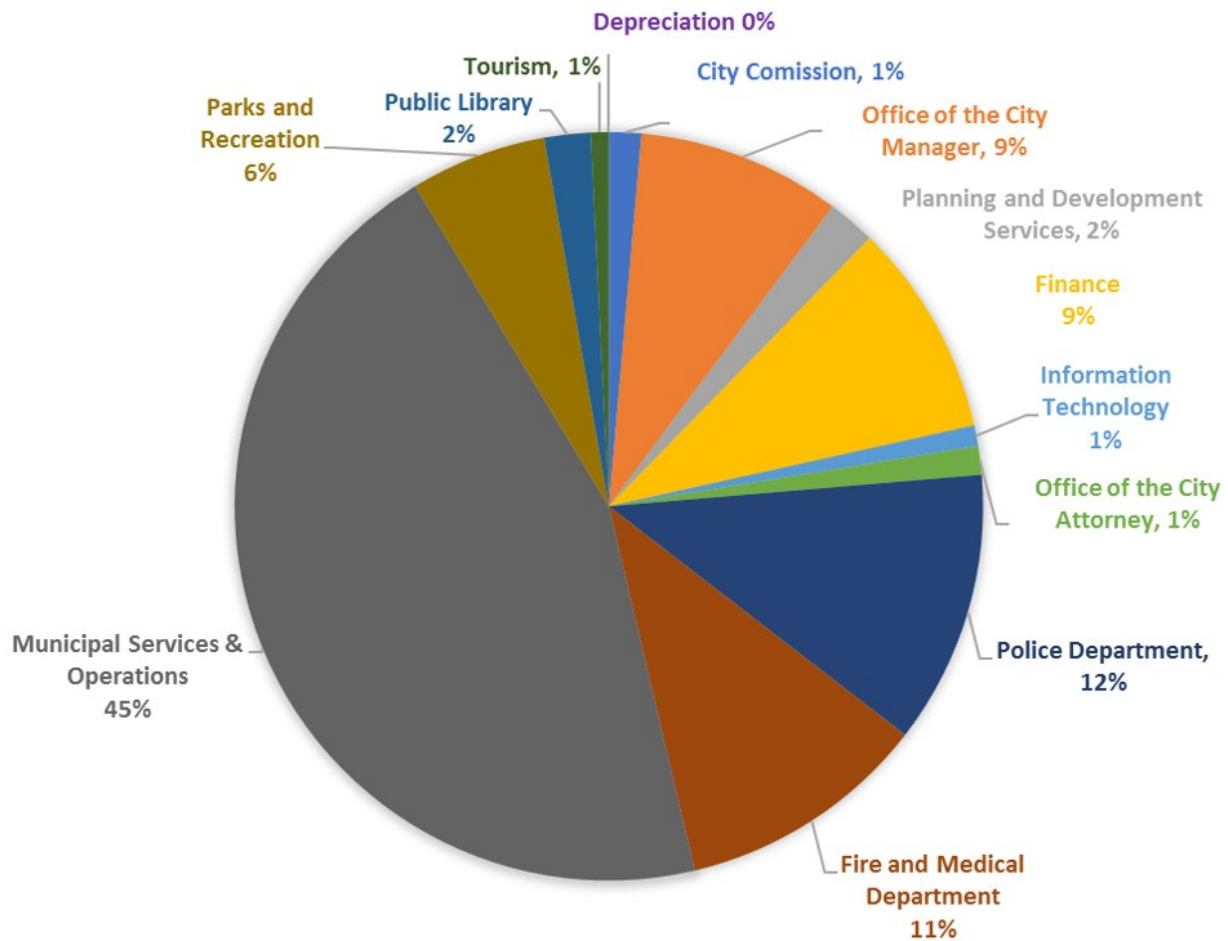
	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget
Revenues				
Interest	\$ 478	\$ 1,000	\$ 1,000	\$ 1,000
Confiscated Property	64,836	43,000	58,000	58,000
Total	65,314	44,000	59,000	59,000
Expenditures				
Contractual Services	1,429	40,000	40,000	40,000
Commodities	-	10,000	10,000	10,000
Total	1,429	50,000	50,000	50,000
Revenue over/(under) Expenditure	63,885	(6,000)	9,000	9,000
Beginning Balance	49,060	42,979	112,945	121,945
Ending Fund Balance	\$ 112,945	\$ 36,979	\$ 121,945	\$ 130,945

Significant Changes:

- No significant changes

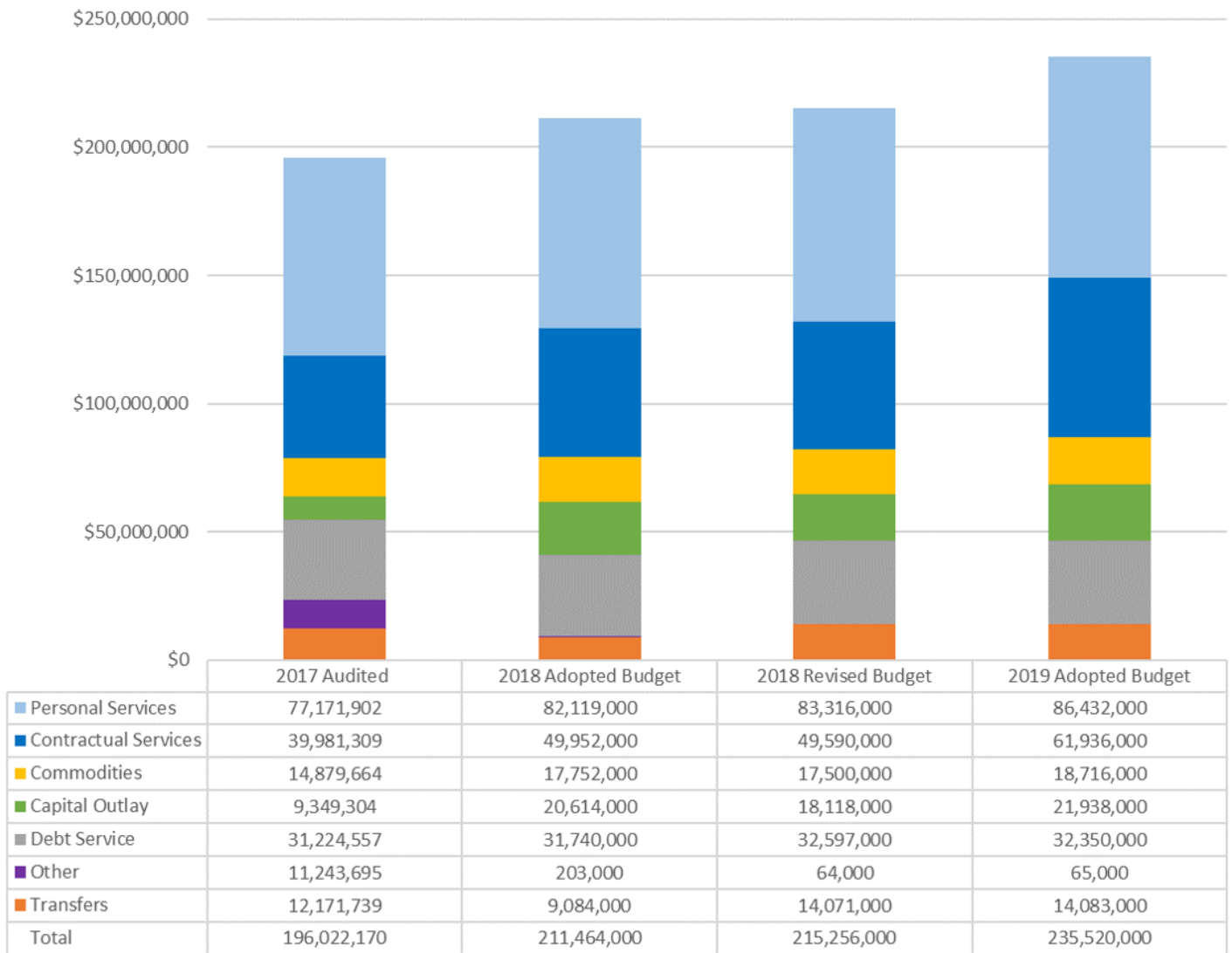
DEPARTMENT BUDGETS

EXPENDITURES BY DEPARTMENT-ALL FUNDS



Department	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget	% of Budget
City Commission	2,111,029	2,458,000	2,858,000	3,289,000	1%
Office of the City Manager	12,527,363	21,028,000	16,738,000	20,821,000	9%
Planning and Development Services	4,403,553	4,549,000	5,078,000	4,882,000	2%
Finance	22,309,473	18,316,000	22,096,000	22,002,000	9%
Information Technology	1,375,587	1,625,000	1,625,000	2,102,000	1%
Office of the City Attorney	2,444,771	2,656,000	2,908,000	2,918,000	1%
Police Department	23,229,594	25,425,000	25,646,000	27,879,000	12%
Fire and Medical Department	21,421,576	23,516,000	24,031,000	25,612,000	11%
Municipal Services & Operations	87,892,487	91,154,000	93,790,000	105,790,000	45%
Parks and Recreation	12,380,058	14,373,000	14,053,000	13,908,000	6%
Public Library	4,268,000	4,457,000	4,538,000	4,700,000	2%
Tourism	1,658,680	1,907,000	1,895,000	1,617,000	1%
Total	196,022,170	211,464,000	215,256,000	235,520,000	

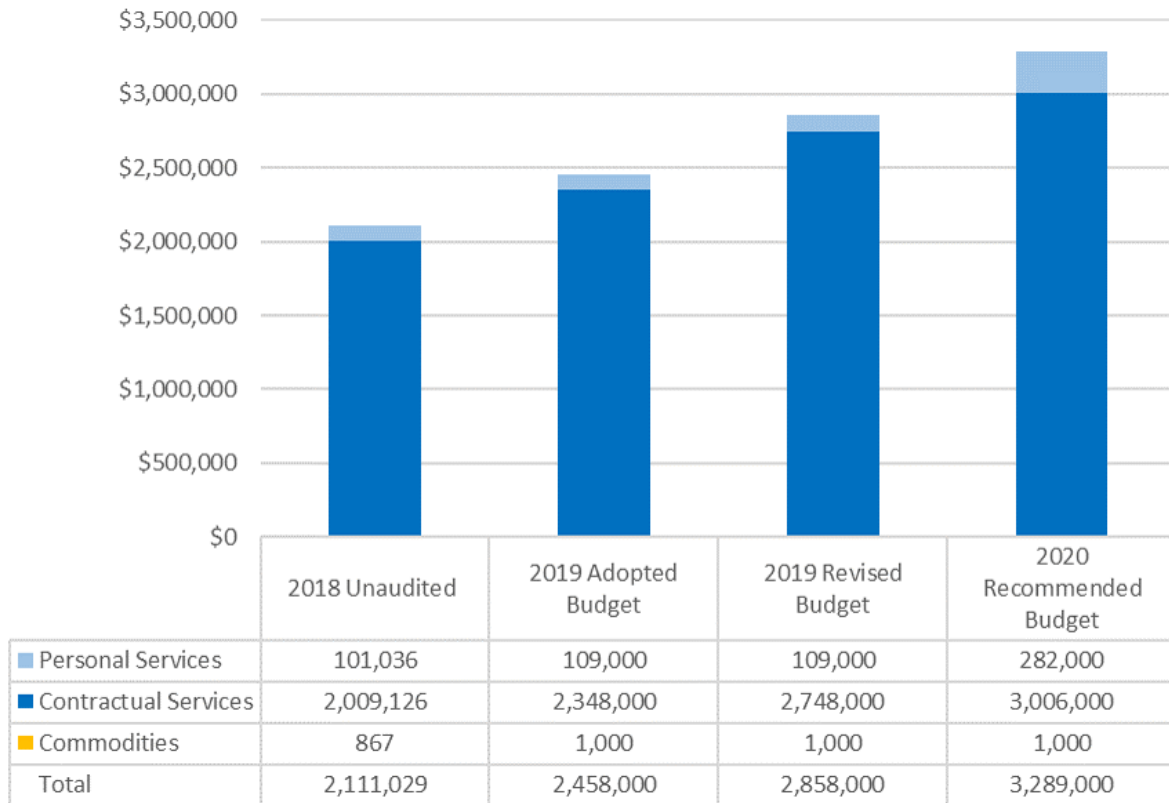
EXPENDITURES BY CATEGORY-ALL DEPARTMENTS



City Commission

The City Commission is a five-member body which performs the legislative and policymaking functions of the City. Under the council-manager form of government, the City Commission, as representatives of the people, determine the goals and objectives of the City and policies that shall be followed in attaining those goals and objectives. The Commission appoints a City Manager who is responsible for carrying out their established policies as well as the efficient administration of City services and programs.

City Commission Department budget by Category

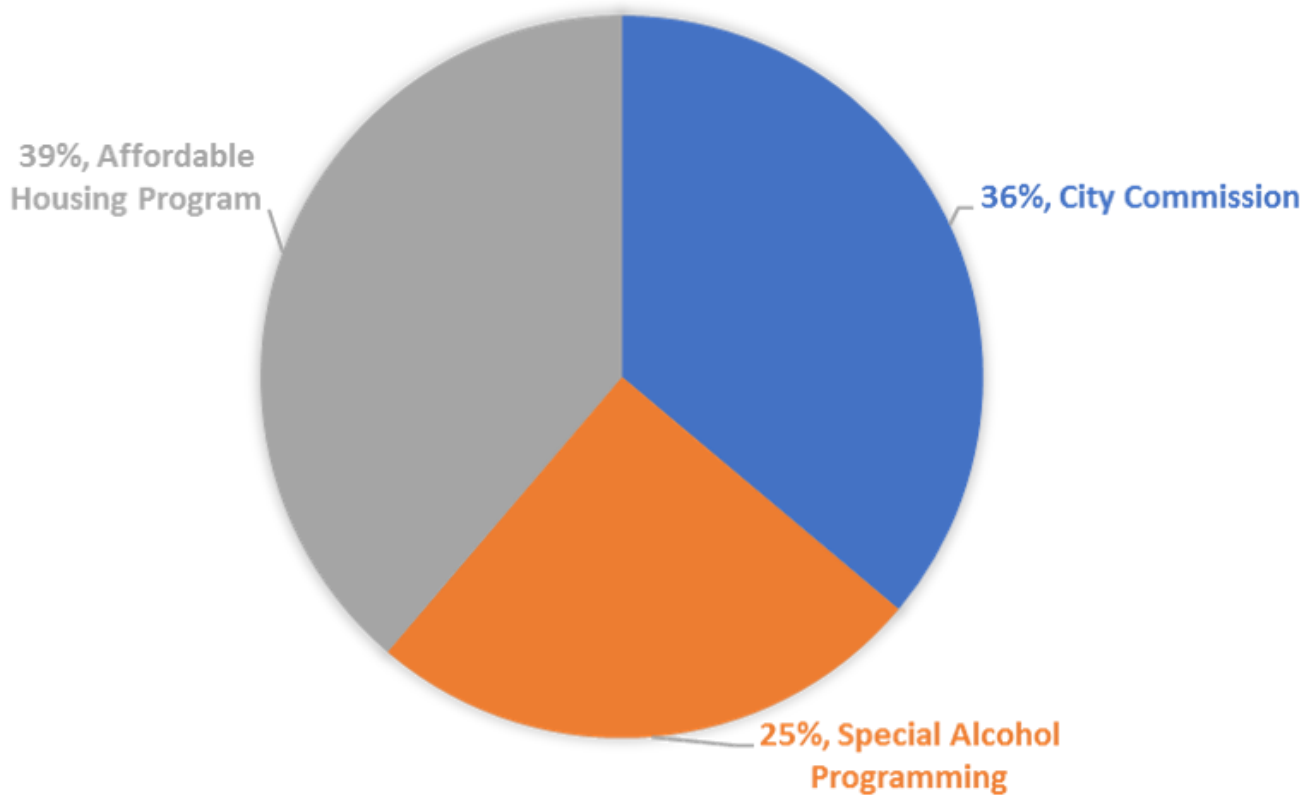


City Commission Department budget by Fund

Fund	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget	Difference
General	707,088	755,000	955,000	1,188,000	233,000
Special Alcohol Fund	803,941	855,000	855,000	826,000	(29,000)
Housing Trust Fund	600,000	848,000	1,048,000	1,275,000	227,000
Total	2,111,029	2,458,000	2,858,000	3,289,000	431,000

City Commission

City Commission Department budget by Division



Significant Changes:

- Increase City Commission Salaries
- Increased funding for Social Service Agencies by \$240,000
- Funding for City Manager Performance Evaluation

CIP Projects

- Affordable Housing Funding \$350,000

Unfunded Requests

- None

Personnel Changes

- None

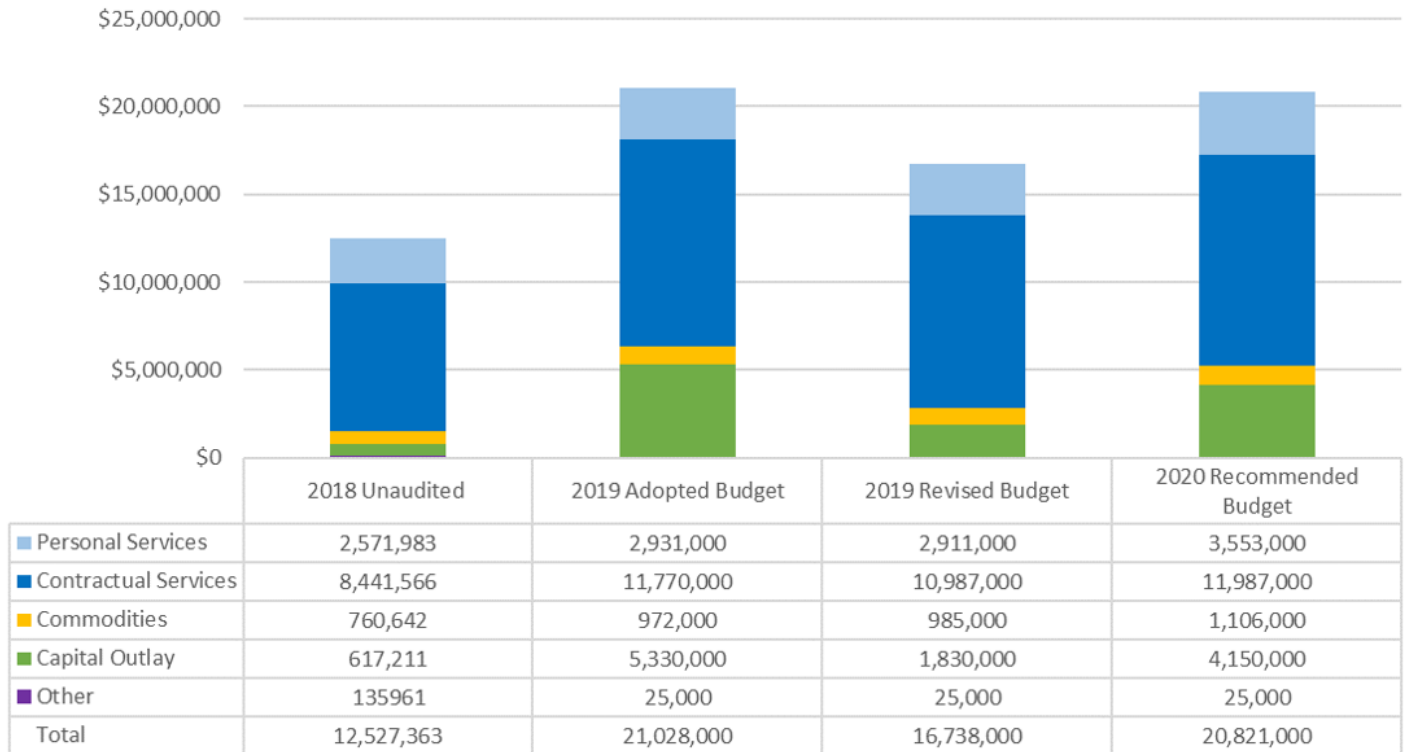
Fee Changes

- None

Office of the City Manager

The Office of the City Manager is responsible for the oversight of departmental operations, personnel functions, preparation of the recommended annual budget, and communication with citizens, employees, and the media. The Office of the City Manager has seven divisions: City Manager, Public Information, City Clerk, Human Resources, Public Transit/Parking Enforcement, Economic Development and Risk Management.

Office of the City Manager budget by Category

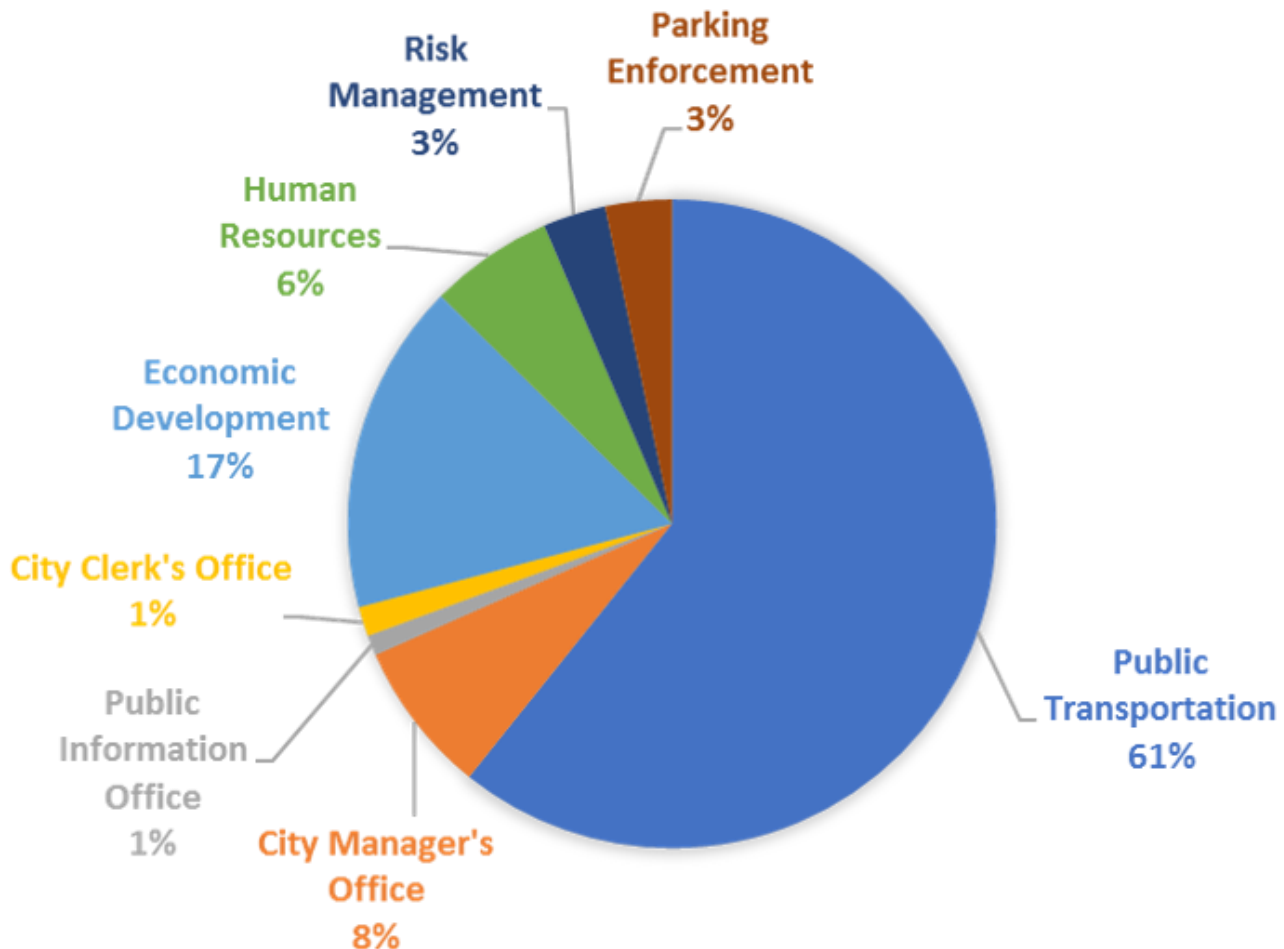


Office of the City Manager budget by Fund

Fund	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget	Difference
General	3,277,701	4,051,000	4,096,000	3,099,000	(997,000)
Equipment Reserve Fund	38,197	100,000	114,000	-	(114,000)
Transit Fund	3,248,350	9,696,000	6,208,000	9,232,000	3,024,000
Economic Development Funds	1,720,743	2,717,000	1,848,000	2,563,000	715,000
Outside Agency Grants	3,630,088	3,904,000	3,904,000	3,300,000	(604,000)
Administrative Charge Fund	-	-	-	1,937,000	1,937,000
Public Parking System	612,284	560,000	568,000	690,000	122,000
Total	12,527,363	21,028,000	16,738,000	20,821,000	4,083,000

Office of the City Manager

Office of the City Manager budget by Division



Significant Changes:

- Moved Human Resources and Risk Management to Internal Service Fund
- Includes additional \$75,000 for the third phase of BTBC
- Includes \$75,000 for the City's Climate Protection Plan Update

CIP Projects

- Transit Hub and Parking Infrastructure
- Human Resources Software

Unfunded Requests

- None

Personnel Changes

- Moved 1.0 FTE to Finance Department
- Moved 1.0 FTE from Water & Wastewater Fund to General Fund (off-setting transfer)

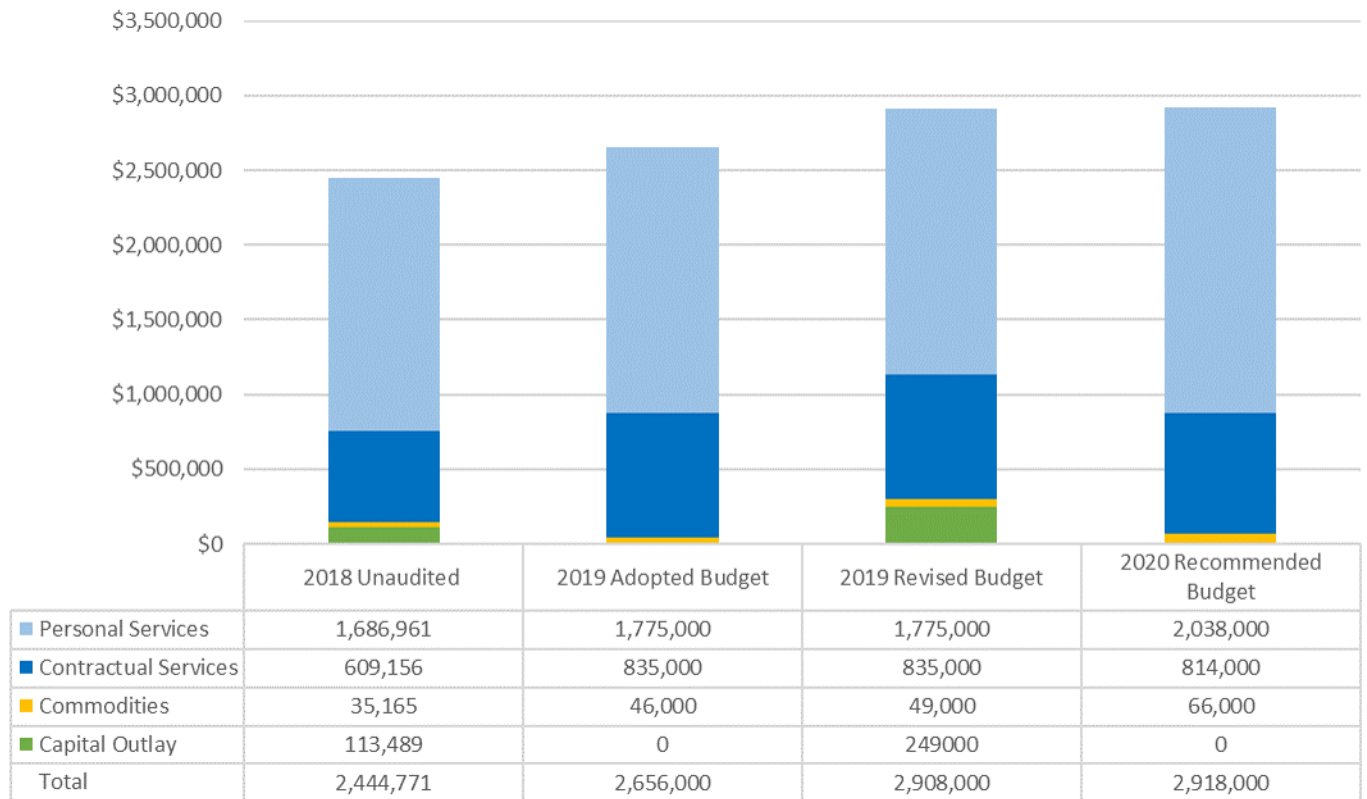
Fee Changes

- Downtown Parking Fee Increases

Office of the City Attorney

The Office of the City Attorney provides legal advice and support to the City Commission, City departments and City advisory boards. The Office of the City Attorney is comprised of three divisions: City Attorney, Human Relations, and Municipal Court.

Office of the City Attorney budget by Category

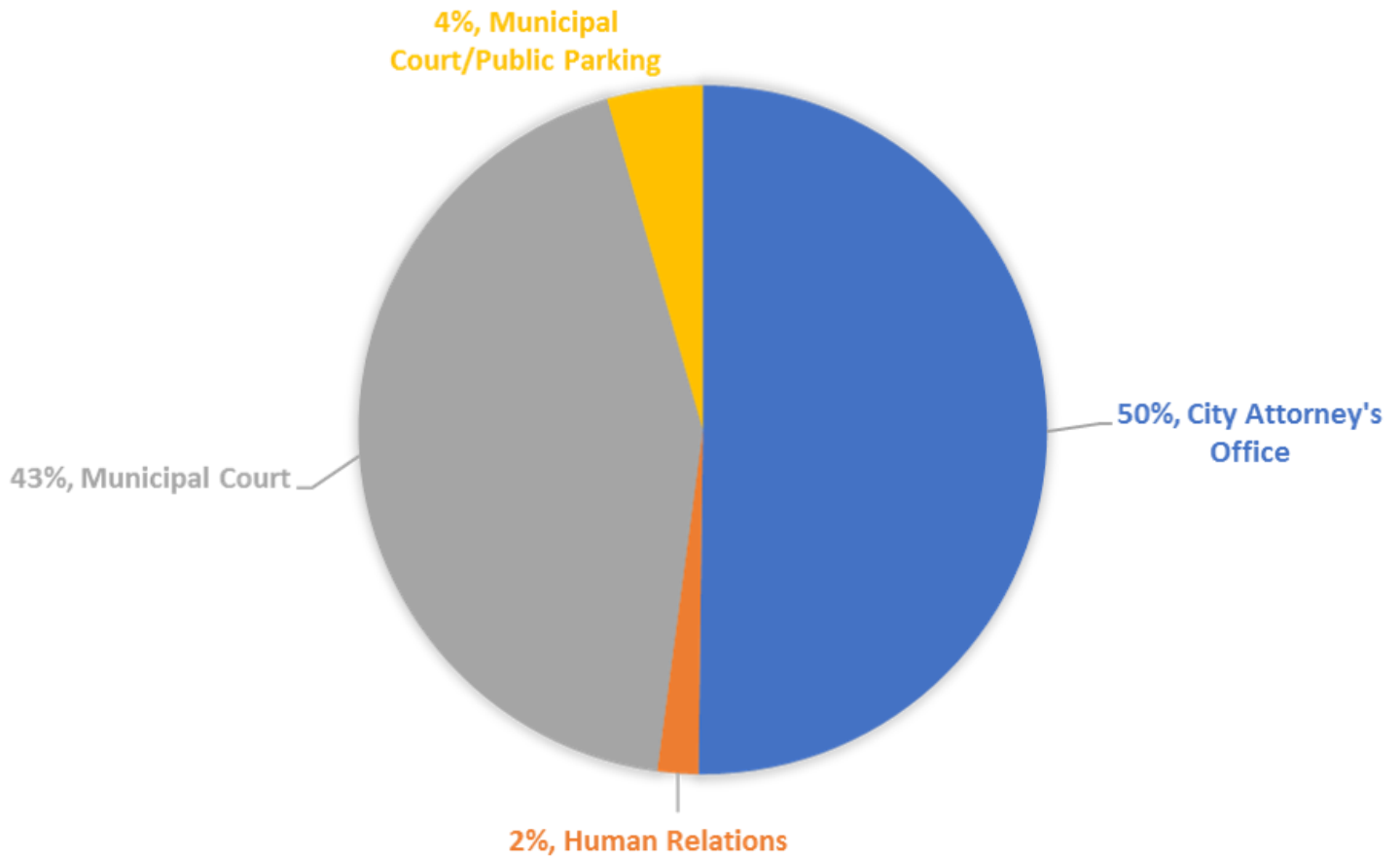


Office of the City Attorney budget by Fund

Fund	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget	Difference
General	2,095,727	2,387,000	2,387,000	2,733,000	346,000
Equipment Reserve Fund	112,830	-	252,000	8,000	(244,000)
Fair Housing Grant	17,605	45,000	45,000	46,000	1,000
Public Parking System	218,609	224,000	224,000	131,000	(93,000)
Total	2,444,771	2,656,000	2,908,000	2,918,000	10,000

Office of the City Attorney

Office of the City Attorney budget by Division



Significant Changes:

- Moved 2.0 FTEs Municipal Court Clerks from Parking Fund to General Fund
- Moved 1.0 FTE from Water & Wastewater Fund to General Fund (off-setting transfer)
- Municipal Court Public Access Module
- Pilot Transit Voucher Program

CIP Projects

- None

Unfunded Requests

- 1.0 FTE Assistant City Attorney

Personnel Changes

- None

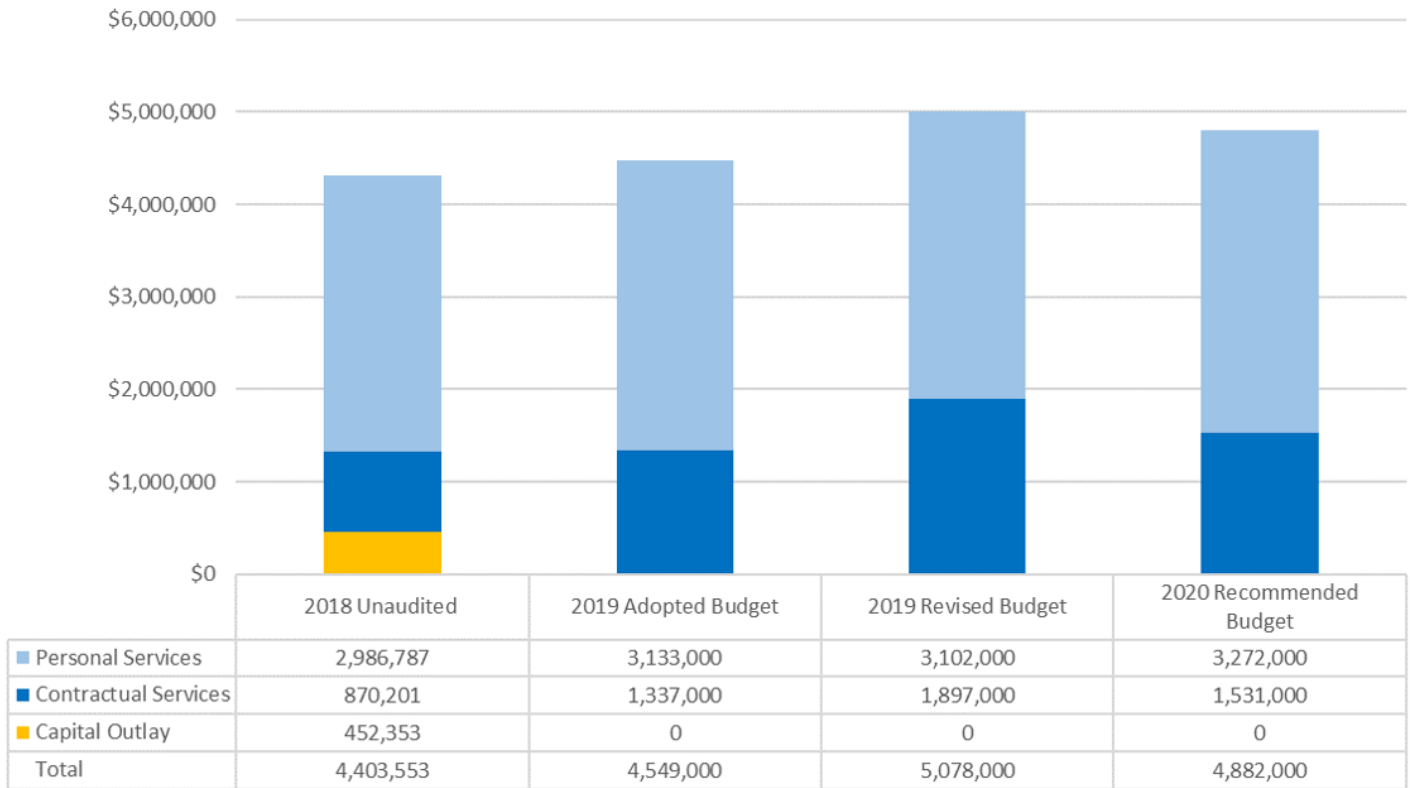
Fee Changes

- No anticipated fee changes

Planning & Development Services

The Planning & Development Services department is responsible for implementing the community's comprehensive plan and processing city and county planning applications, code enforcement cases, building permits, contractor licenses, rental licenses and various inquiries related to development in the community. The department has four divisions: Planning (including Historic Resources and the Metropolitan Planning Organization—Transportation), Code Enforcement, Building Safety, and Community Development.

Planning & Development Services Department budget by Category

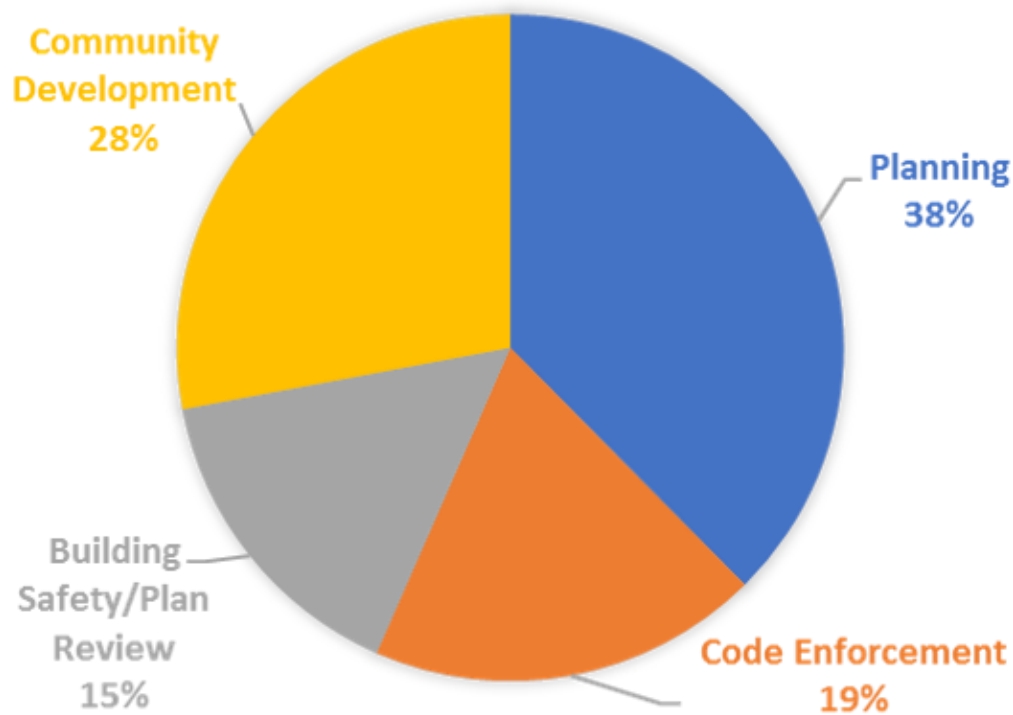


Planning & Development Services Department budget by Fund

Fund	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget	Difference
General Fund	2,946,792	3,203,000	3,183,000	3,315,000	132,000
Community Development	467,288	752,000	1,000,000	752,000	(248,000)
Home Program Fund	338,549	332,000	440,000	439,000	(1,000)
Transportation Planning	180,479	262,000	300,000	202,000	(98,000)
Outside Agency Grants	6,808	-	155,000	174,000	19,000
Capital Improve Reserve	463,637	-	-	-	-
Total	4,403,553	4,549,000	5,078,000	4,882,000	(215,000)

Planning & Development Services

Planning & Development Services Department budget by Division



Significant Changes:

- 2020 will be the first full year at City Hall Riverfront

CIP Projects

- None

Unfunded Requests

- None

Personnel Changes

- Reclassified Assistant Director to Management Analyst

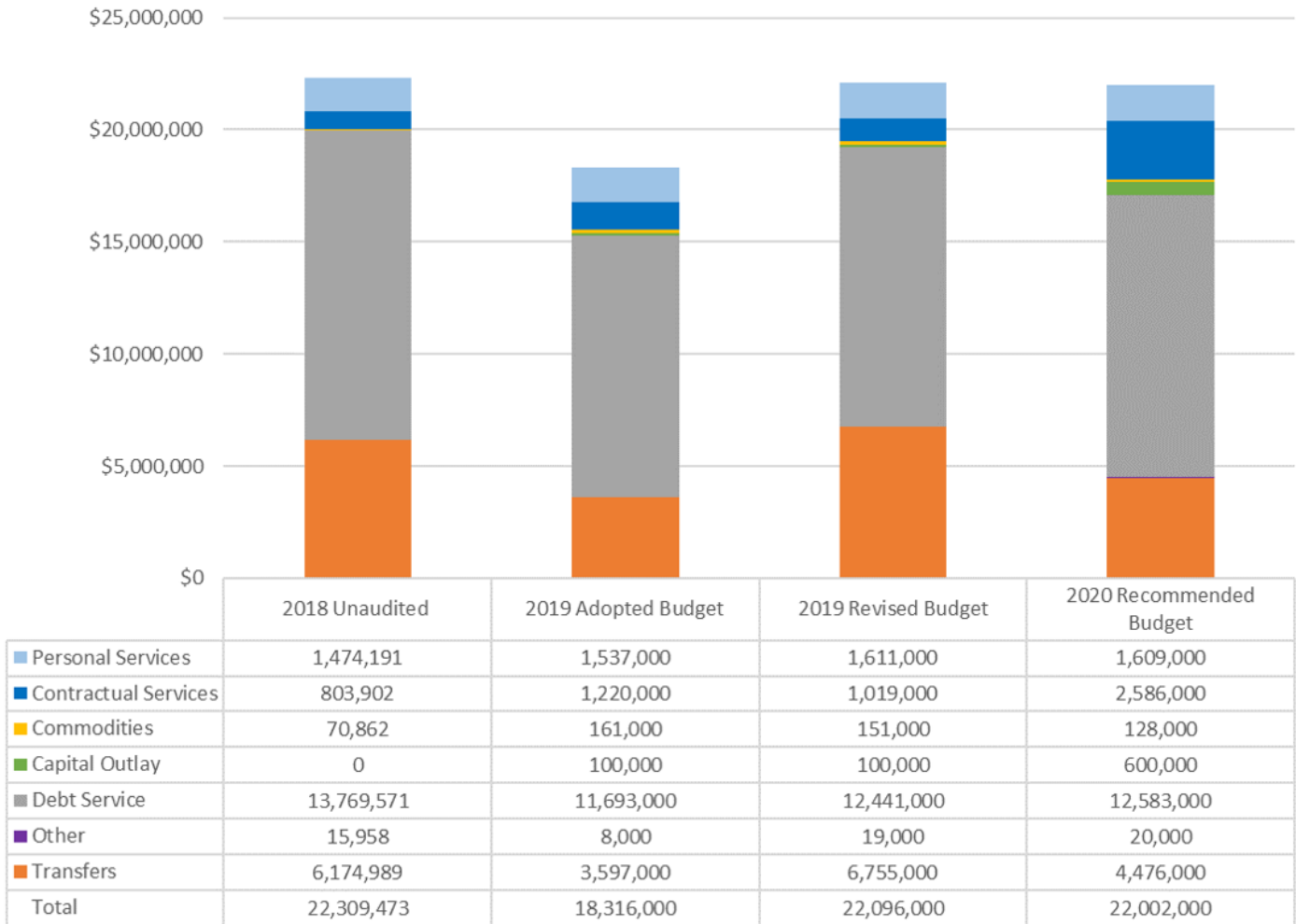
Fee Changes

- Fee schedule to be reviewed at the end of 2019

Finance

The Finance department is responsible for purchasing & bids, accounting, customer billing & collections, payment processing, cash management, miscellaneous receivables, investments, debt issuance, budget preparation, financial reporting and financial forecast & analysis.

Finance Department budget by Category

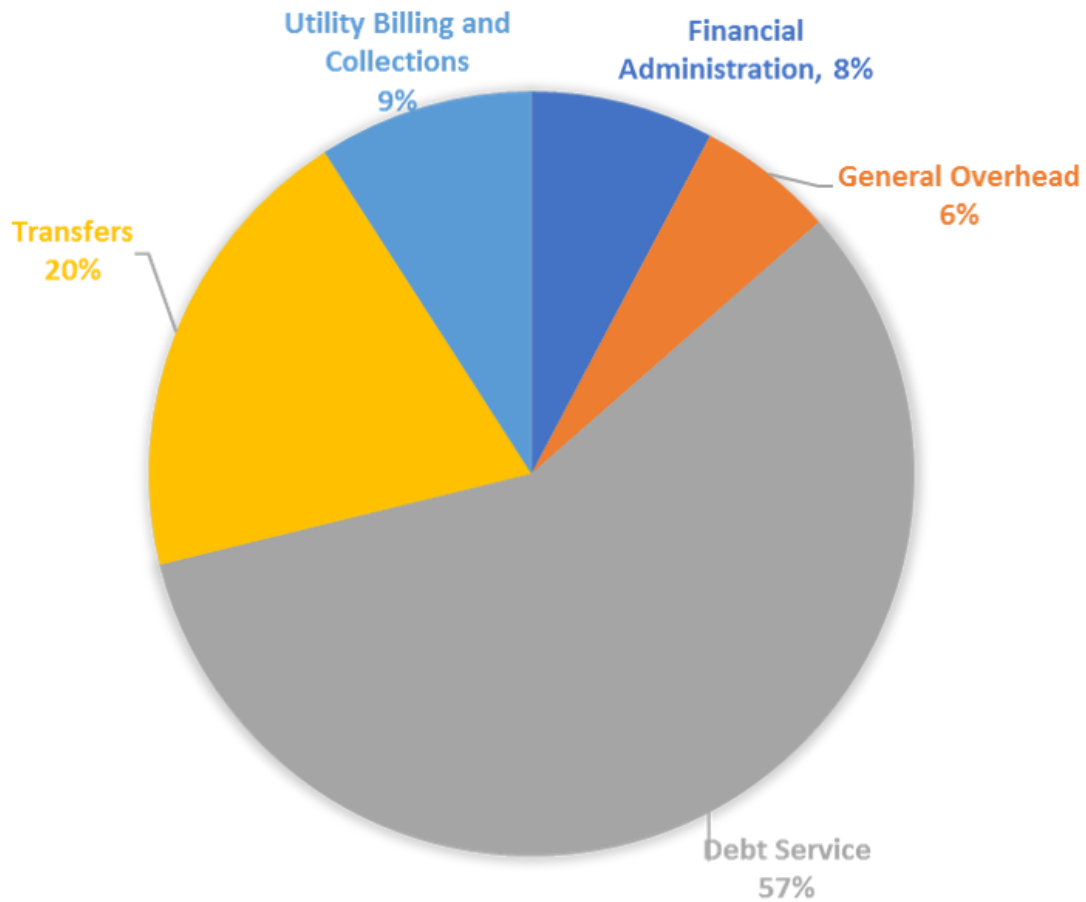


Finance Department budget by Fund

Fund	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget	Difference
General	6,652,180	4,158,000	7,573,000	5,745,000	(1,828,000)
Capital Improve Reserve	-	300,000	-	-	-
Equipment Reserve Fund	-	-	-	600,000	600,000
Administrative Charge Fund	-	-	-	1,089,000	1,089,000
Debt Service	13,769,571	11,693,000	12,441,000	12,583,000	142,000
Water & Wastewater Fund	1,887,722	2,165,000	2,082,000	1,985,000	(97,000)
Total	22,309,473	18,316,000	22,096,000	22,002,000	(94,000)

Finance

Finance Department budget by Division



Significant Changes:

- Finance Administration moved to an Internal Service Fund

CIP Projects

- Finance Systems

Unfunded Requests

- None

Personnel Changes

- Moving 1.0 FTE from City Manager's Office in 2019

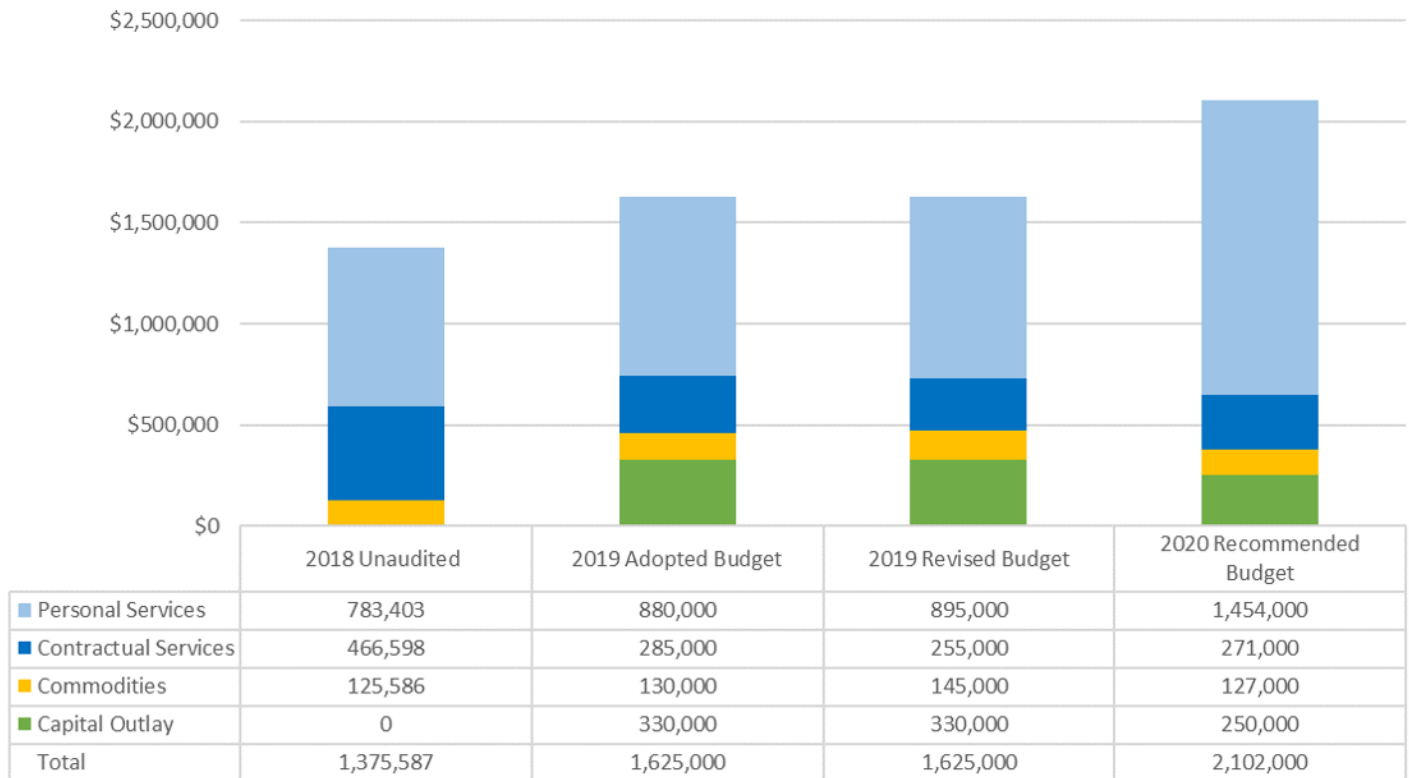
Fee Changes

- No anticipated fee changes

Information Technology

The Information Technology Department has the responsibility to promote and optimize the delivery of information technology services to all City departments in support of Lawrence citizens. The department's employees provide technology support in these primary areas: network management, security, desktop and server management, database management, geographic information systems (GIS), ERP and Business applications support, document imaging, telecommunications, fiber projects, and e-government services.

Information Technology Department budget by Category

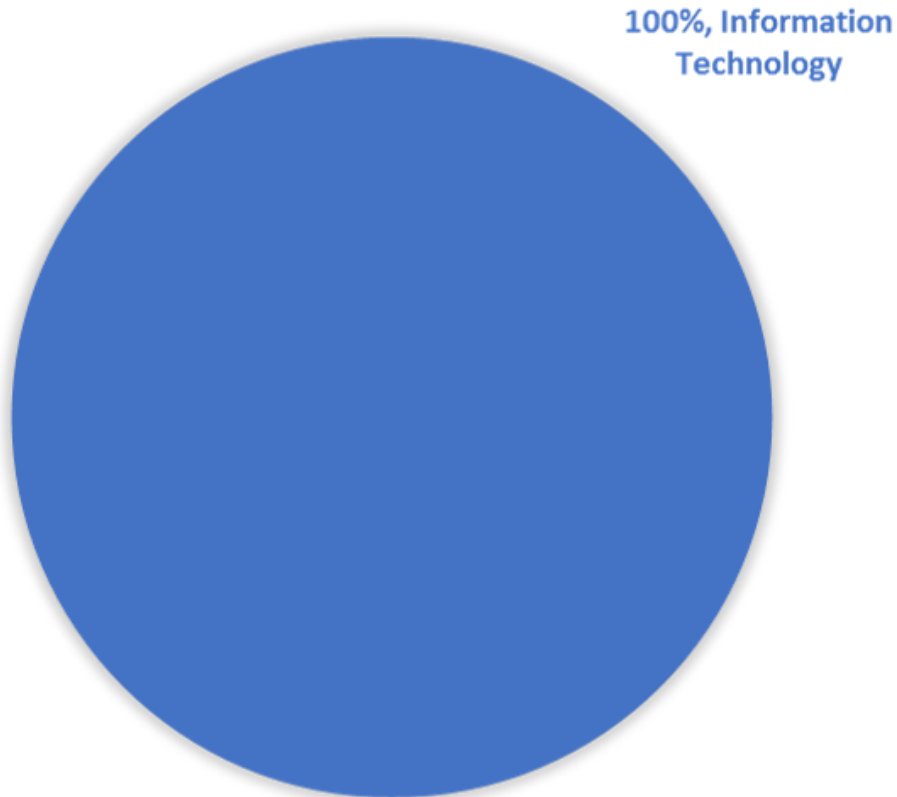


Information Technology Department budget by Fund

Fund	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget	Difference
General Fund	1,076,363	1,295,000	1,295,000	-	(1,295,000)
Equipment Reserve Fund	299,224	330,000	330,000	250,000	(80,000)
Administrative Services	-	-	-	1,852,000	1,852,000
Total	1,375,587	1,625,000	1,625,000	2,102,000	477,000

Information Technology

Information Technology Department budget by Division



Significant Changes:

- Moved to Internal Service Fund
- Moved 2.0 FTEs from Fire Medical Budget and 2.0 FTEs from the Water & Sewer Fund

CIP Projects

- Annual Fiber Projects
- VMWare Server and Storage Replacements

Unfunded Requests

- 1.0 FTE Help Desk Technician
- Fiber Security Improvement CIP Project

Personnel Changes

- Add 1.0 FTE Security Administrator

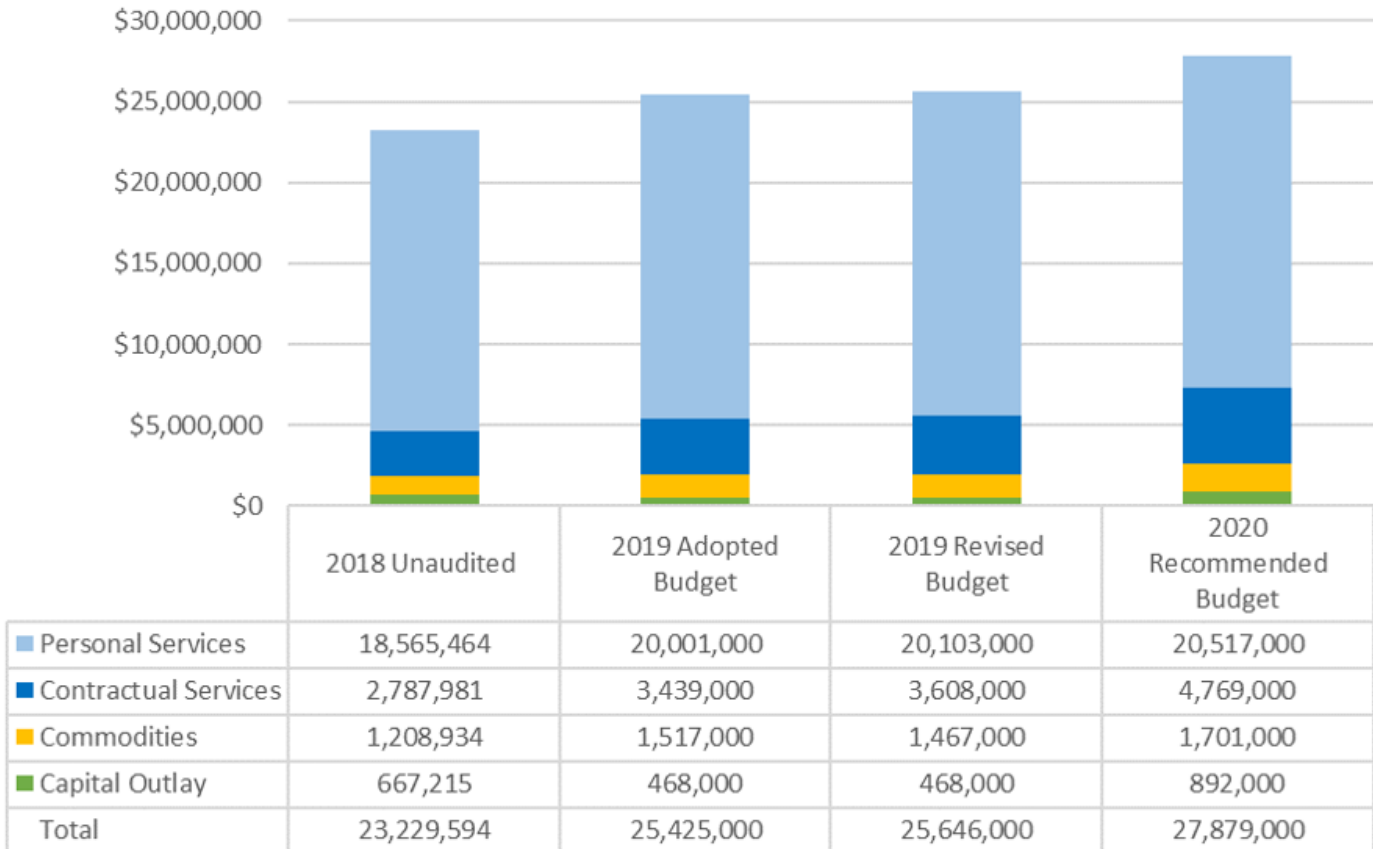
Fee Changes

- No anticipated fee changes

Police

The Lawrence Police Department currently operates with an authorized strength of 154 commissioned police officers and a 25 member civilian support staff. The department is comprised of eight divisions: Office of the Chief, Patrol, Investigations, Community Services, Animal Control, Training, Technical Services, and Information Technology.

Police Department budget by Category

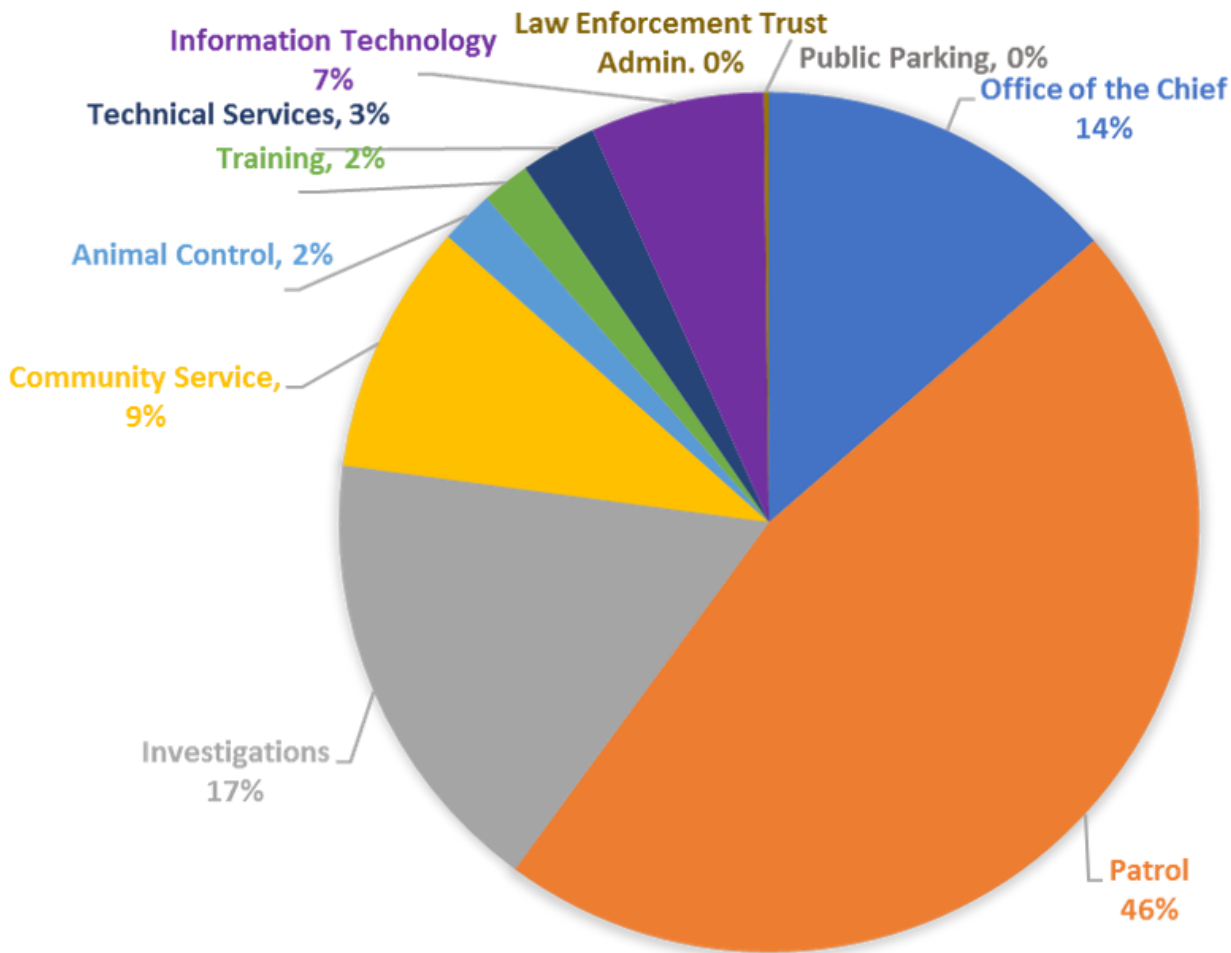


Police Department budget by Fund

Fund	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget	Difference
General	22,668,526	25,267,000	25,433,000	27,332,000	1,899,000
Capital Improve Reserve	247,565	-	-	-	-
Equipment Reserve Fund	-	-	-	442,000	442,000
Special Alcohol Fund	-	108,000	108,000	-	(108,000)
Outside Agency Grant	9,993	-	55,000	55,000	-
Law Enforcement Trust Fund	1,429	50,000	50,000	50,000	-
Public Parking System	302,081	-	-	-	-
Total	23,229,594	25,425,000	25,646,000	27,879,000	2,233,000

Police

Police Department budget by Division



Significant Changes:

- Internal Service Fund Costs
- Includes software for body worn cameras
- Completion of new police facility in 2020

CIP Projects

- Vehicle Replacement
- Radios

Unfunded Requests

- 3.0 Civilian FTEs
- Mobile Command Unit (Joint venture with Fire Medical)

Personnel Changes

- Reclassified Assistant to the Chief of Police to Captain

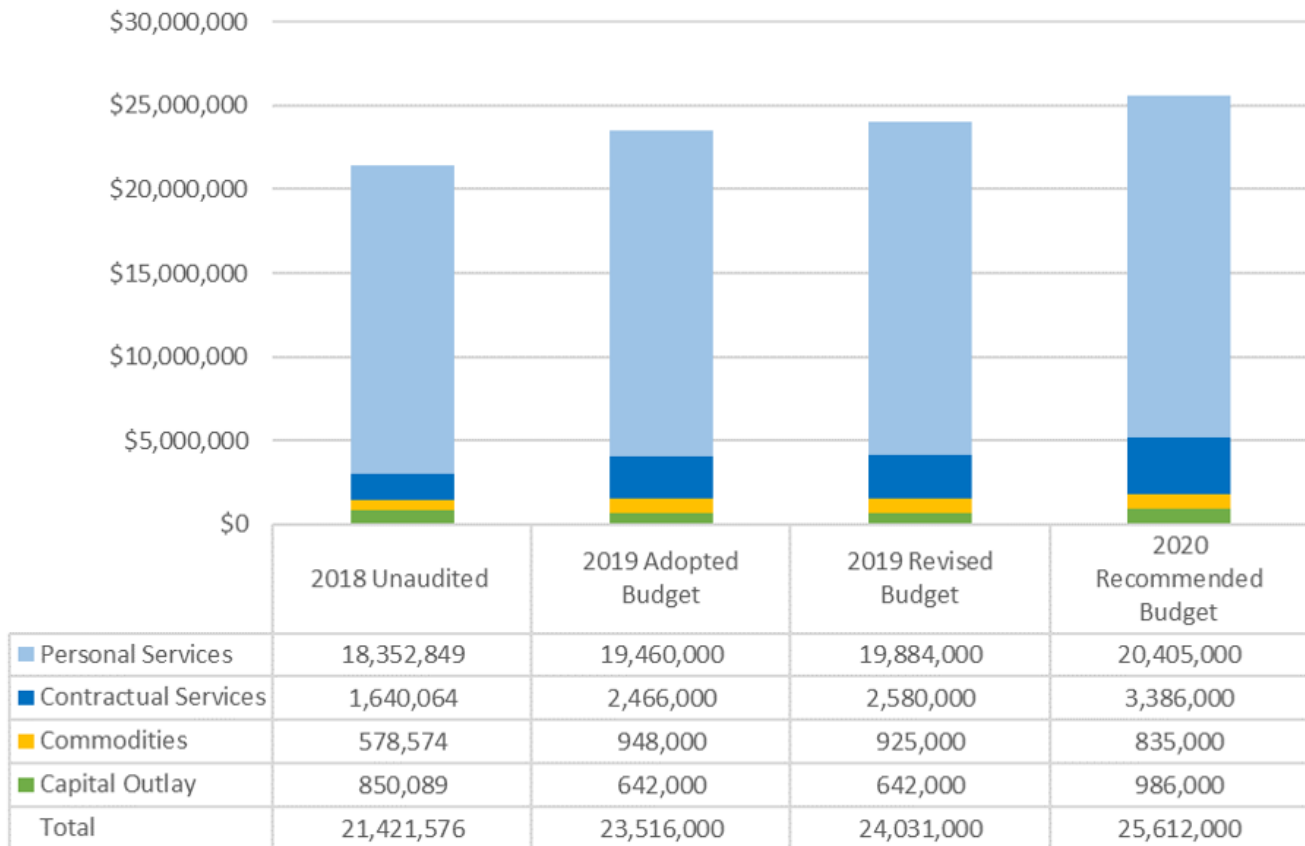
Fee Changes

- No anticipated fee changes

Fire Medical

The Lawrence-Douglas County Fire Medical department provides services through a joint agreement between the City and County to provide fire and medical services. All hazard services are provided by the department for all City of Lawrence residents while EMS and hazardous material (technical rescue and emergency communications) responses are provided for all Douglas County residents. This department is partially funded through Douglas County.

Fire Medical Department budget by Category

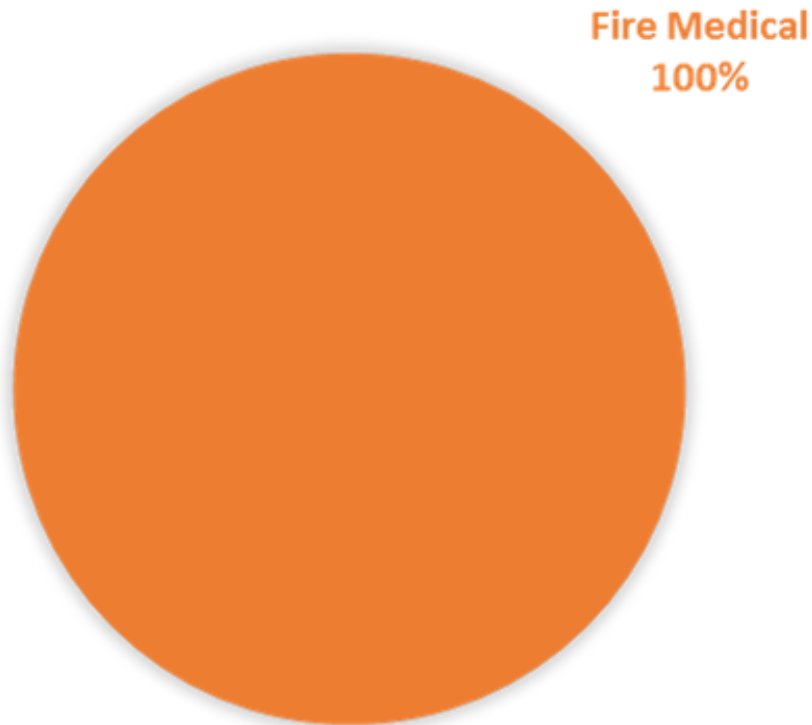


Fire Medical Department budget by Fund

Fund	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget	Difference
General	20,571,487	22,774,000	23,289,000	24,626,000	1,337,000
Capital Improve Reserve	-	100,000	100,000	-	(100,000)
Equipment Reserve Fund	850,089	642,000	642,000	986,000	344,000
Total	21,421,576	23,516,000	24,031,000	25,612,000	1,581,000

Fire Medical

Fire Medical Department budget by Division



Significant Changes:

- Internal Service Fund Costs

CIP Projects

- Quint Replacement
- Rescue Replacement

Unfunded Requests

- 7.0 FTEs
- Mobile Command Unit (Joint venture with Police)

Personnel Changes

- Added 3.0 FTEs Assistant Shift Commanders
- Added 1.0 FTE Mobile Integrated Health Paramedic (fully funded by the County)

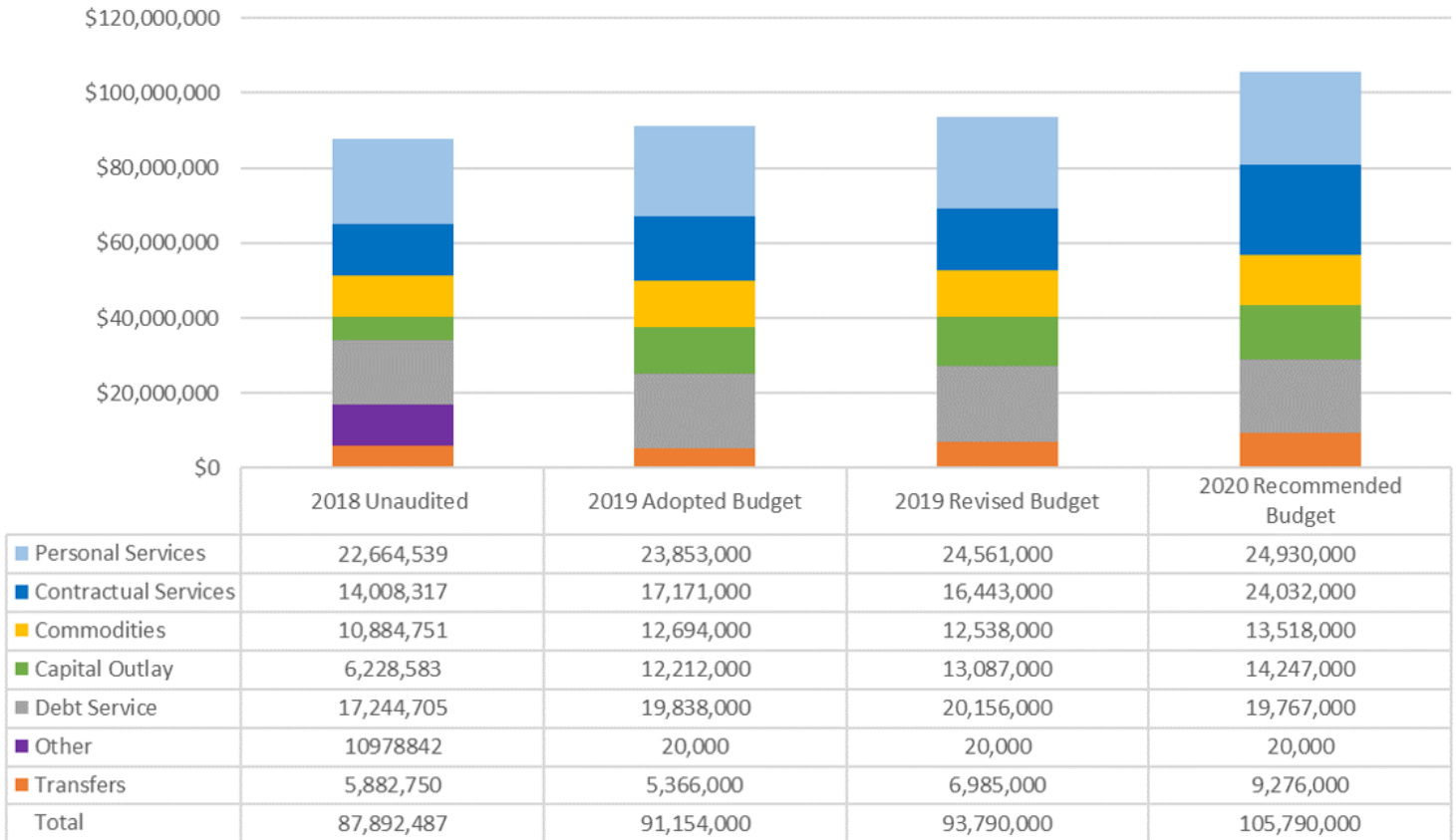
Fee Changes

- No anticipated fee changes

Municipal Services and Operations

Municipal Services and Operations is the recently combined function of the former Public Works Department and Utilities Department. MSO provides community services in infrastructure, maintenance, engineering, water, wastewater, solid waste, stormwater management, and fleet management.

Municipal Services and Operations Department budget by Category



Municipal Services and Operations

Municipal Services and Operations Department budget by Fund

Fund	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget	Difference
General	8,033,742	8,815,000	8,800,000	9,444,000	644,000
Airport Improvement Fund	31,949	220,000	200,000	367,000	167,000
Capital Improve Reserve	6,395,449	5,960,000	5,410,000	10,918,000	5,508,000
Special Gas Tax Fund	2,605,629	2,943,000	2,960,000	3,175,000	215,000
Farmland Remediation	547,475	1,507,000	632,000	1,470,000	838,000
Outside Agency Grants	122,876	155,000	-	-	-
Central Maintenance	3,778,991	4,811,000	4,803,000	4,937,000	134,000
Water & Wastewater	51,552,614	46,479,000	47,488,000	50,418,000	2,930,000
Solid Waste Fund	11,766,514	14,625,000	15,360,000	15,682,000	322,000
Public Parking System	400,540	1,116,000	397,000	1,243,000	846,000
Storm Water Utility	2,656,708	3,523,000	3,815,000	3,416,000	(399,000)
Utility Non-Bonded	-	1,000,000	2,460,000	4,720,000	2,260,000
Solid Waste-NonBonded	-	-	1,465,000	-	(1,465,000)
Total	87,892,487	91,154,000	93,790,000	105,790,000	12,000,000

Significant Changes:

- Merged department between Public Works and Utilities
- Increased transfer from Water & Wastewater to Non-Bonded Construction Fund by \$2.4 million
- Increased Engineering \$4 million for planned grant to reconstruct runway 15-33

CIP Projects

- Neighborhood Traffic Management Program
- Public Parking System (PPS) Pay-by-plate Stations
- PPS License Plate Recognition System (LPR)

Unfunded Requests

- Contracted Street Maintenance

Personnel Changes

- Several reclassifications with reorganization

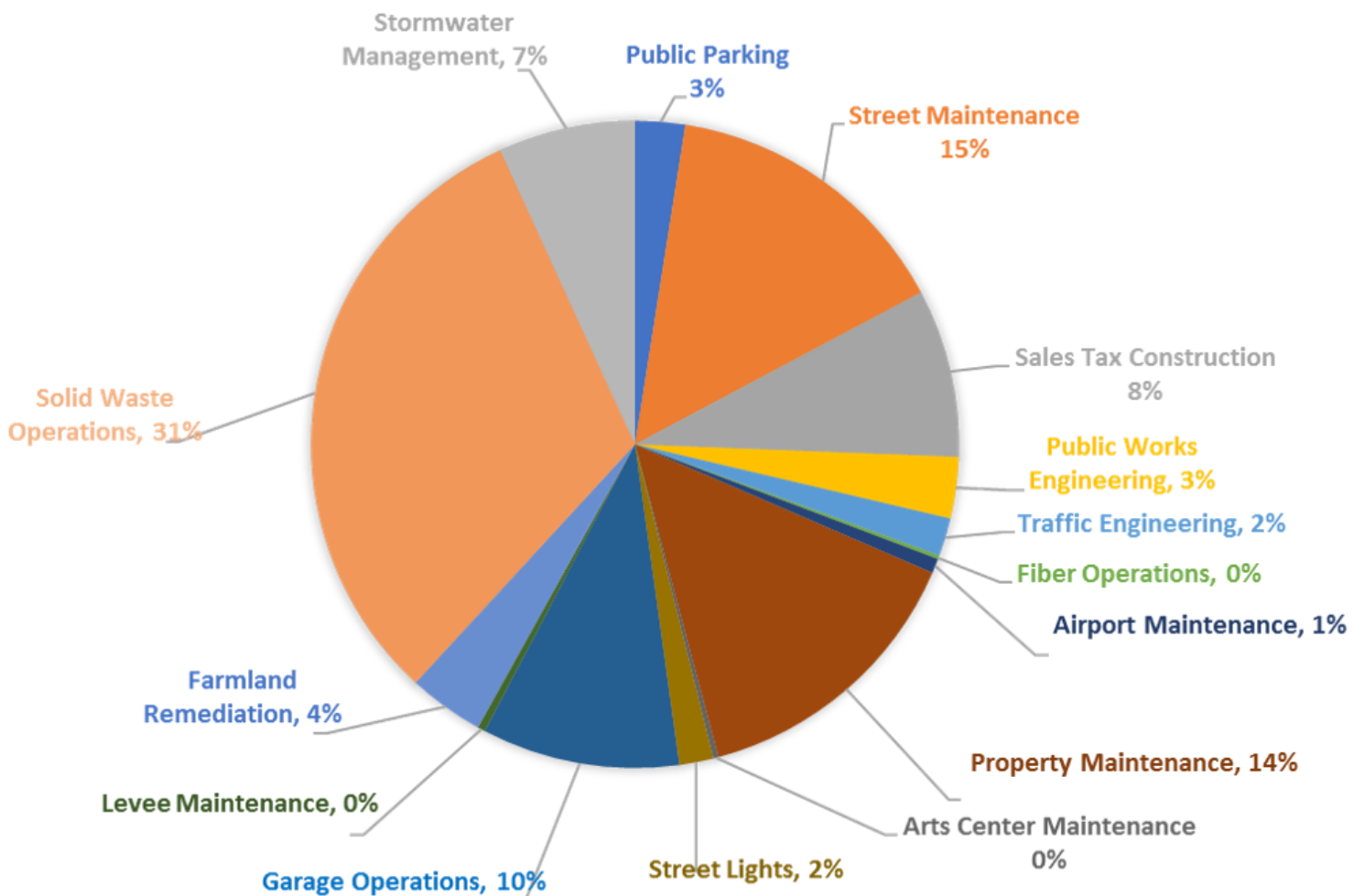
Fee Changes

- 3% rate increase for stormwater
- 3% rate increase for solid waste
- 8% rate increase for water and wastewater

Municipal Services and Operations

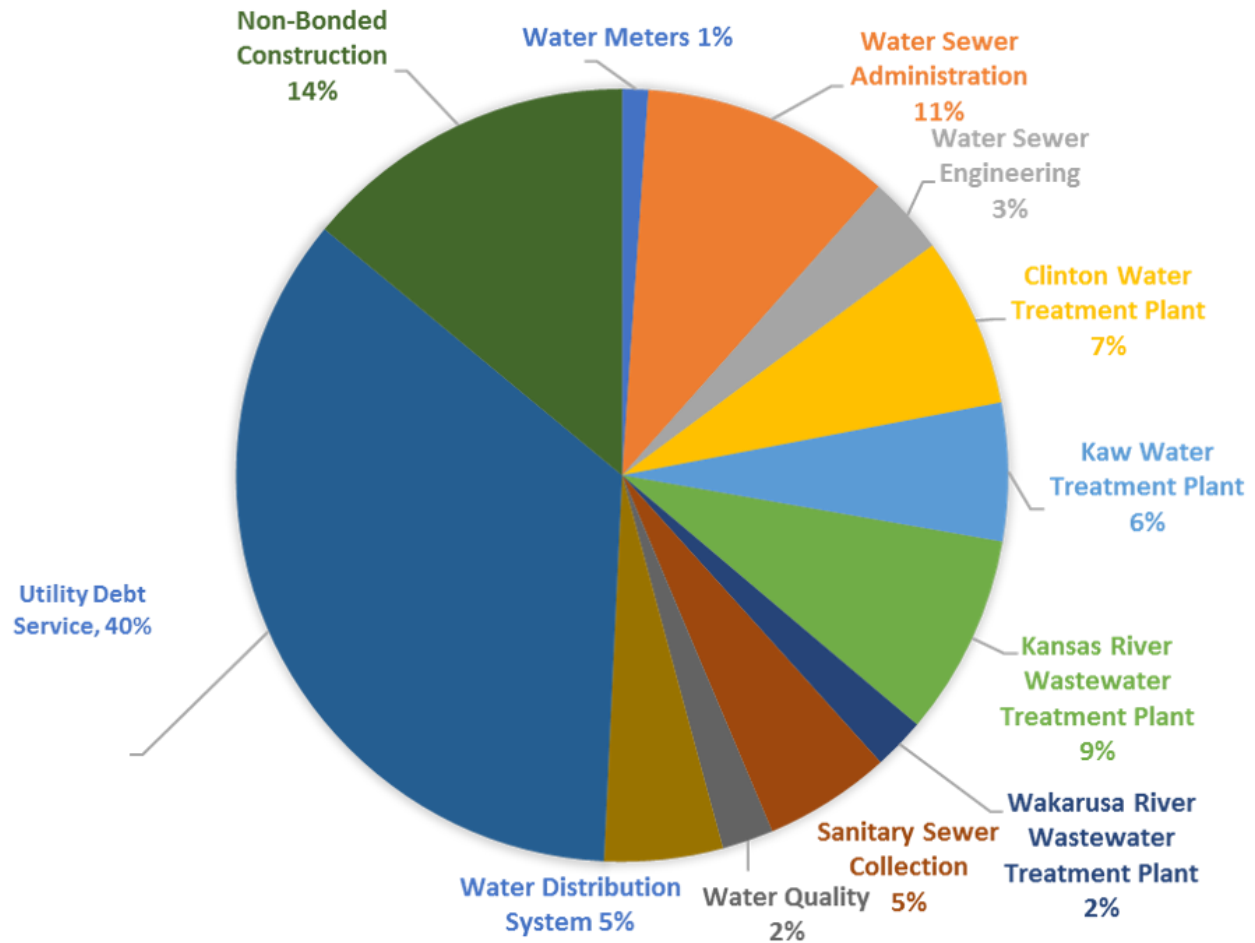
Municipal Services and Operations is the recently combined function of the former Public Works Department and Utilities Department. MSO provides community services in infrastructure, maintenance, engineering, water, wastewater, solid waste, stormwater management, and fleet management.

Municipal Services and Operations Department budget by Division (former Public Works divisions)



Municipal Services and Operations

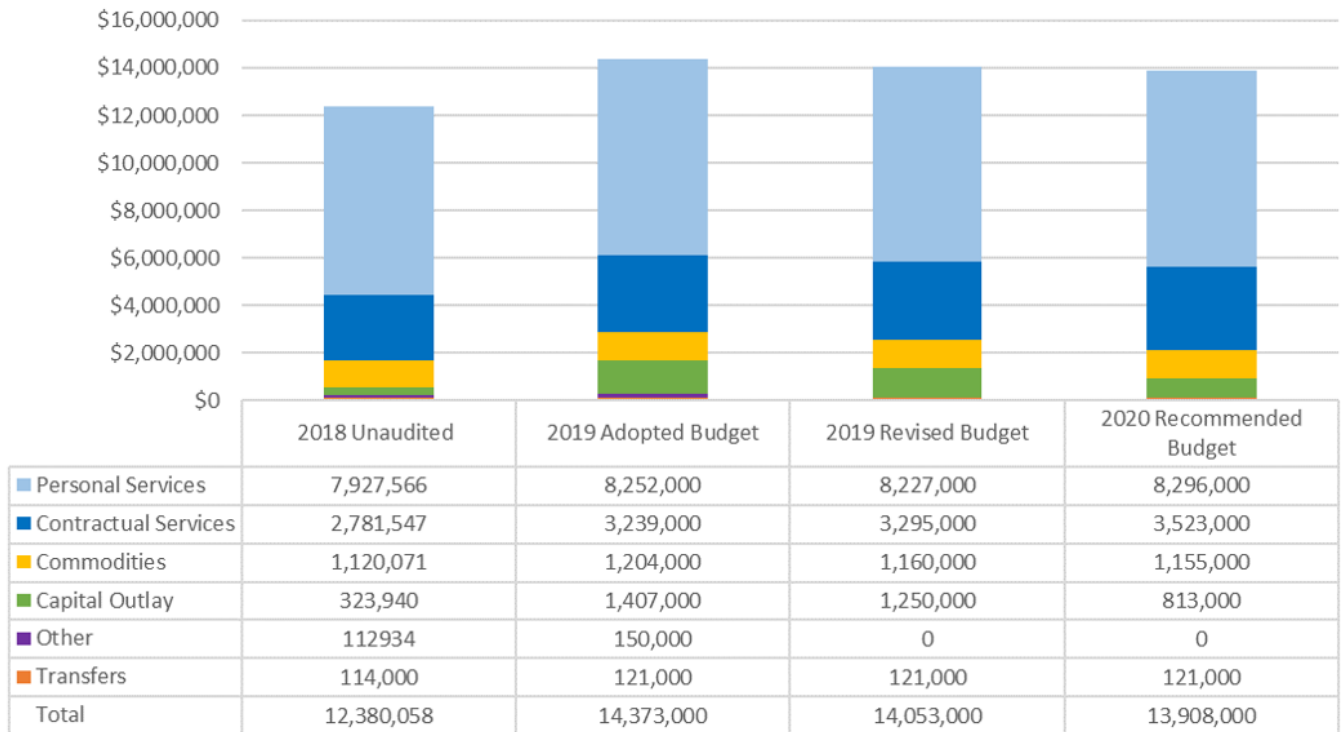
Municipal Services and Operations Department budget by Division (former Utilities divisions)



Parks & Recreation

The Parks and Recreation department operates, manages, and maintains all City parks and recreation facilities. The Park and Recreation mission is to provide excellent City services that enhance the quality of life of the Lawrence community. The Park and Recreation Department has three divisions: Parks, Recreation, and Golf Course.

Parks & Recreation Department budget by Category

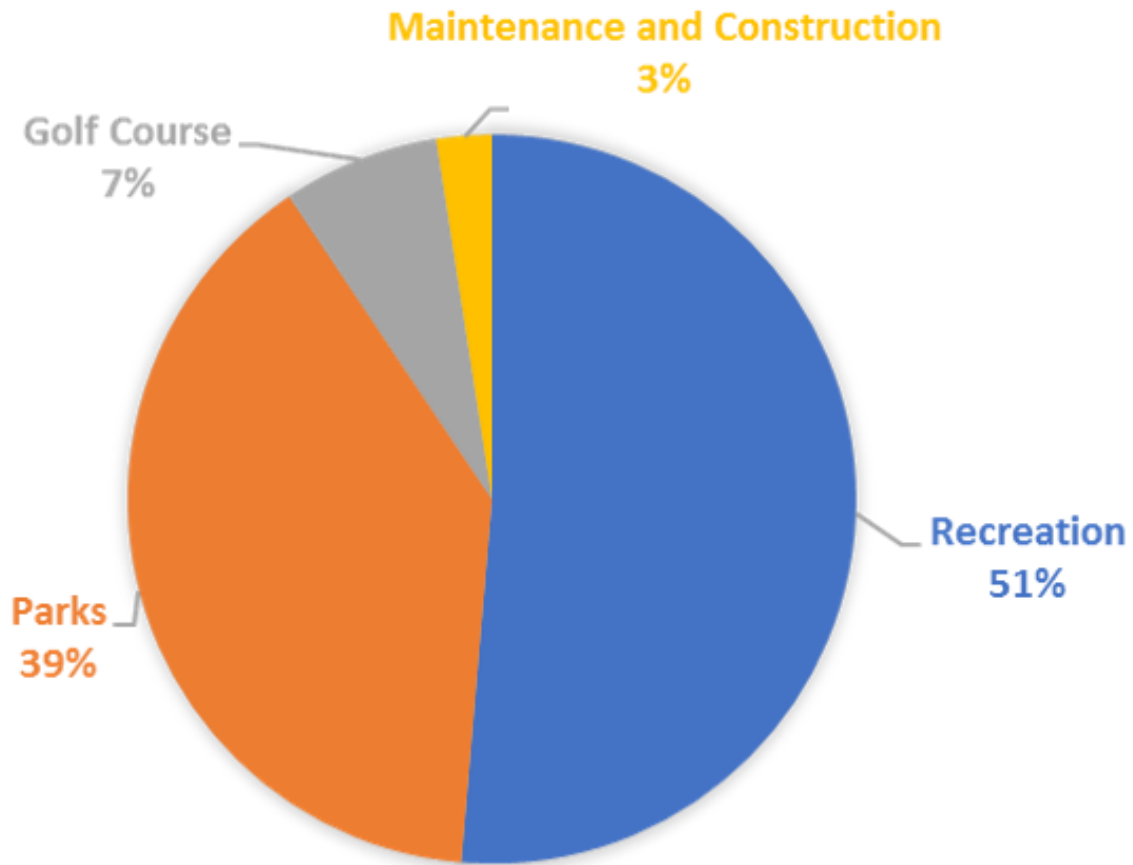


Parks & Recreation Department budget by Fund

Fund	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget	Difference
General	4,727,460	4,959,000	4,949,000	5,089,000	140,000
Capital Improve Reserve	119,641	675,000	727,000	-	(727,000)
Equipment Reserve Fund	-	200,000	200,000	340,000	140,000
Guest Tax Fund	259,416	254,000	260,000	350,000	90,000
Recreation	5,658,894	6,224,000	6,096,000	6,216,000	120,000
Special Recreation Fund	682,750	898,000	860,000	885,000	25,000
City Parks Memorial Fund	51,240	3,000	18,000	15,000	(3,000)
Cemetery Perp Care Fund	-	5,000	5,000	5,000	-
Outside Agency Grants	9,232	-	-	-	-
Wee Folks Scholarship	38,360	50,000	40,000	40,000	-
Golf Course	833,065	1,105,000	898,000	968,000	70,000
Total	12,380,058	14,373,000	14,053,000	13,908,000	(145,000)

Parks & Recreation

Parks & Recreation Department budget by Division



Significant Changes:

- Community Building Closure

CIP Projects

- Parking Lot and Road Improvements

Unfunded Requests

- Golf Course Capital Needs
- Park Land Acquisition
- Broken Arrow Park Improvements

Personnel Changes

- Eliminated 1.0 FTE Vacant Aquatics Programmer
- Eliminated 0.5 FTE Vacant Administrative Technician

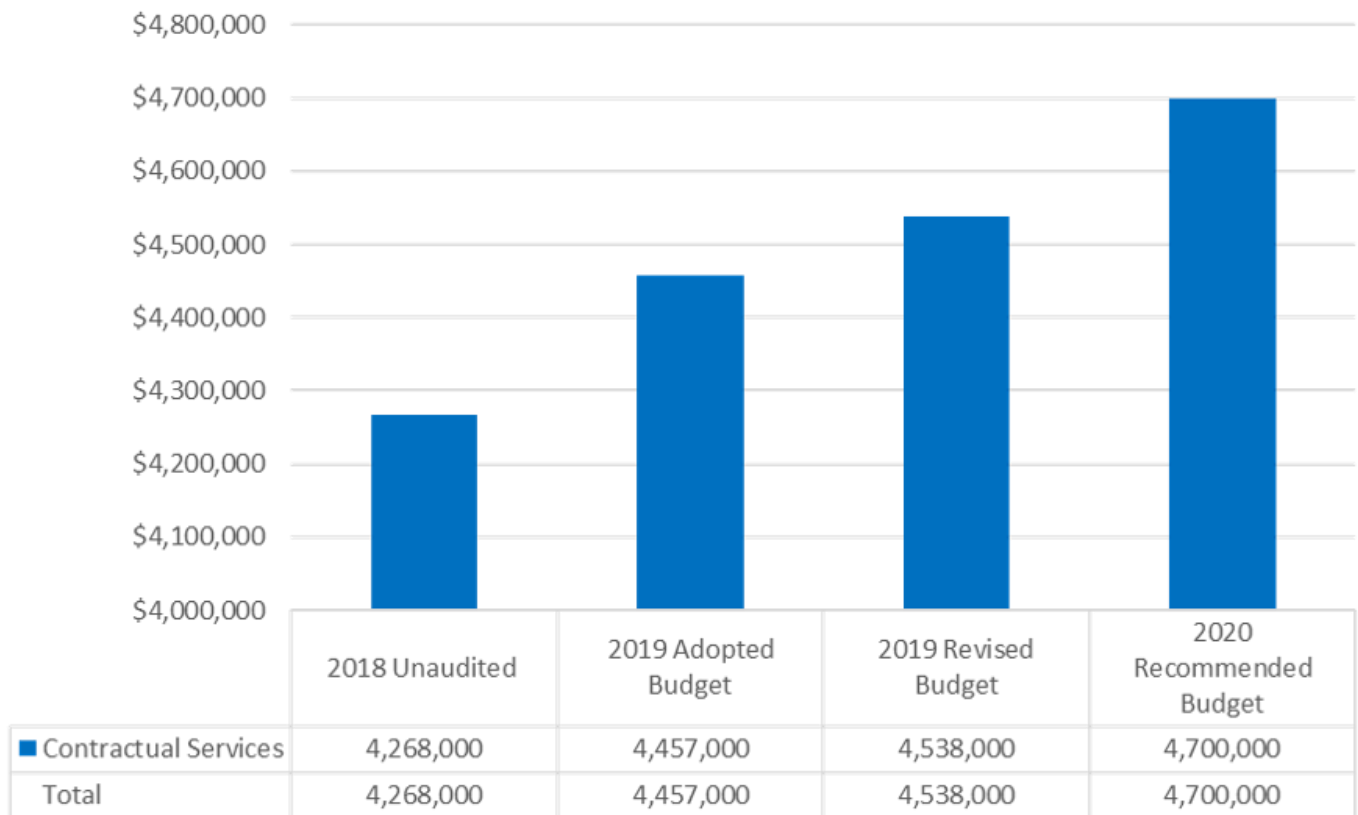
Fee Changes

- Recreation Programming Fees
- Facility Access Card

Public Library

The mission of the Lawrence Public Library is to provide and promote informational, intellectual, and cultural resources for our Community. Under City Charter Ordinance No. 16, "The Governing Body of the City of Lawrence, shall annually levy a tax for the equipping, operating and maintaining of the Free Public Library of the City of Lawrence, Kansas, in such sum as the Library Board shall determine not to exceed 4.0 mills on each dollar of the assessed tangible valuation of the City and an additional sum not to exceed .5 mills on each dollar of the assessed tangible valuation of the City for the purpose of paying both the Library's social security tax and contributions to the Kansas Public Employees Retirement System (KPERs). Any future increase or decrease to the tax levy provisions of this Section may be made by ordinary ordinance passed by the Governing Body of the City of Lawrence ."

Public Library budget by Category



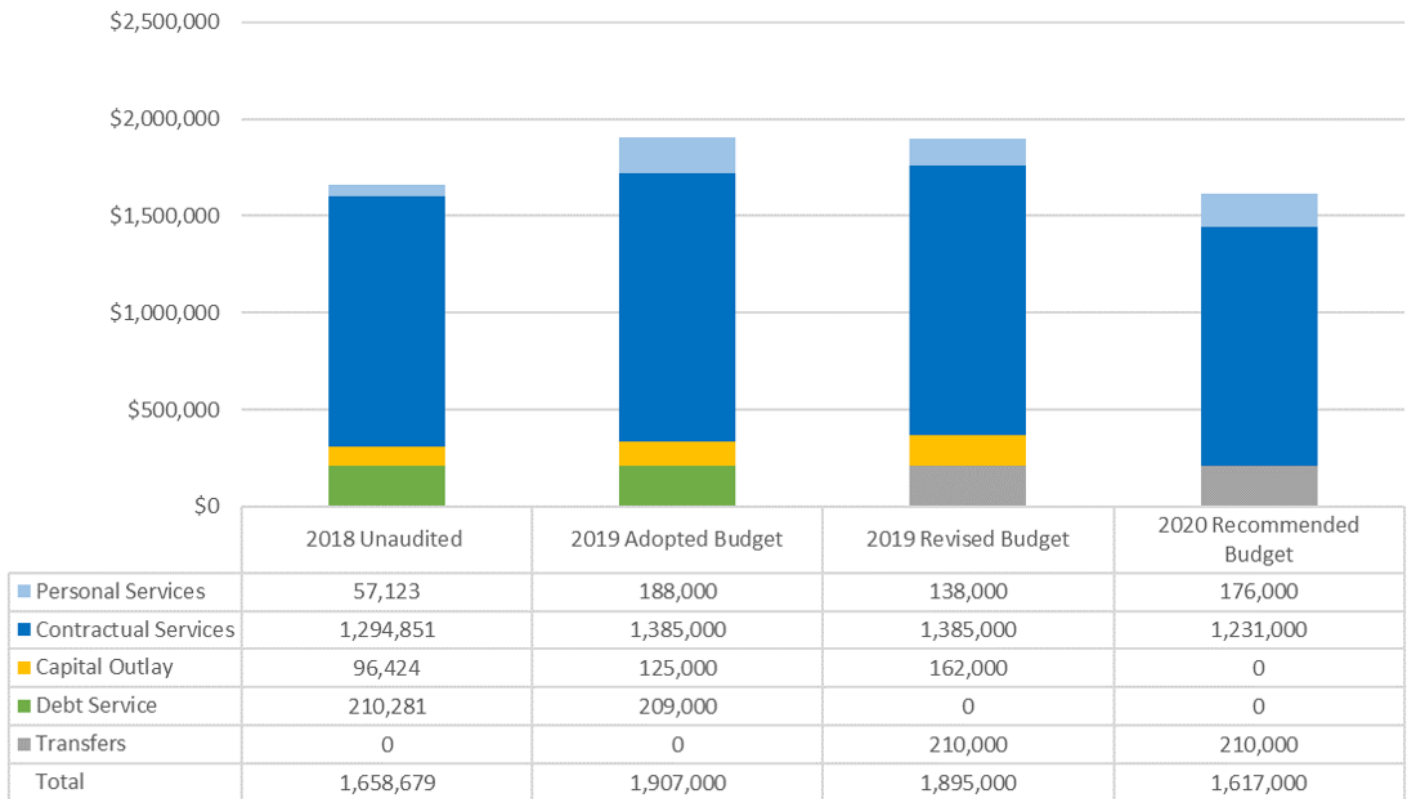
Public Library budget by Fund

Fund	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget	Difference
Library	4,268,000	4,457,000	4,538,000	4,700,000	162,000
Total	4,268,000	4,457,000	4,538,000	4,700,000	162,000

Tourism

The City of Lawrence collects a 6% Transient Guest Tax on the rental of rooms, lodging, or other sleeping accommodations. This revenue is used to support tourism through specific outside agencies as well as specific parks programs designed to provide beautification to downtown. The City of Lawrence created a grant program to fund events and programs encourage travel to Lawrence through event creation and promotion. eXplore Lawrence, the Lawrence Convention and Visitors Bureau, manages and represents travel and tourism interests for Lawrence and Douglas County. eXplore Lawrence, is a 501c(6) not-for-profit corporation. The organization is dedicated to creating economic development by attracting visitors, conventions and events to our city.

Tourism budget by Category



Tourism budget by Fund

Fund	2018 Unaudited	2019 Adopted Budget	2019 Revised Budget	2020 Recommended Budget	Difference
Guest Tax Fund	1,658,680	1,907,000	1,895,000	1,617,000	(278,000)
Total	1,658,680	1,907,000	1,895,000	1,617,000	(278,000)

2020 Budget

Introduction

Each year, the City provides funding to a number of outside agencies including economic development agencies, social service agencies, and other governmental agencies. The requests received for 2020 are shown on the following pages. The tables also shows the amount, if any, the agency was allocated in 2019.

The Social Service Funding Advisory Board will met to finish reviewing the applications for all social service agencies and will forward their recommendations for funding to the City Commission and presented as part of the July 9 budget presentation.

SOCIAL SERVICE AGENCIES

The allocation included in the recommended budget for the Social Service Funding Advisory Board to use when making funding recommendations is outlined below. It should be noted that the funding request related to the Lawrence Community Shelter has been moved from the Social Service Funding Advisory Board to Other Agencies. Funds were moved to accommodate that move accordingly.

General Funds: \$415,000

Special Alcohol Funds: \$736,000

ECONOMIC DEVELOPMENT AGENCIES

The requests received for 2020 from economic development agencies are shown below. The table also shows the amount, if any, the agency was allocated in 2019. The economic development agency applications were reviewed by the Public Incentives Review Committee which recommended full funding. This included an increase of \$75,000 for BTBC for phase III of their facility. All figures shown below are included in the Recommended Budget.

Agency	2019 Adopted Budget	2020 Agency Request	2020 Recommended Budget
Bioscience and Technology Business Center, Inc.*	225,000	300,000	300,000
General Fund	225,000	300,000	300,000
Lawrence Chamber of Commerce	220,000	220,000	220,000
General Fund	220,000	220,000	220,000
The Dwayne Peaslee Technical Training Center, Inc.	200,000	200,000	200,000
General Fund	200,000	200,000	200,000
Grand Total	645,000	720,000	720,000

*2020 includes \$75,000 for phase III facility expansion, \$200,000 for operations, and \$25,000 for an incentive fund.

OTHER AGENCIES

The requests received for 2020 from other agencies are shown below. The table also shows the amount, if any, the agency was allocated in 2019. All figures shown below are included in the Recommended Budget

Agency	2019 Adopted Budget	2020 Agency Request	2020 Recommended Budget
Lawrence Community Shelter	200,000	504,000	440,000
General Fund	111,000	504,000	440,000
Special Alcohol	89,000	0	0
Lawrence-Douglas County Health Department	701,000	770,875	769,000
General Fund	701,000	770,875	769,000
The Ecumenical Fellowship Inc.	3,000	3,000	3,000
General Fund	3,000	3,000	3,000
eXplore Lawrence	1,120,000	1,180,000	1,066,000
Transient Guest Tax	1,120,000	1,180,000	1,066,000
Downtown Lawrence, Inc.	49,000	99,000	49,000
Transient Guest Tax	49,000	99,000	49,000
Douglas County Historical Society	13,000	22,200	13,000
Transient Guest Tax	13,000	22,200	13,000
Sister Cities	8,000	8,000	8,000
Transient Guest Tax	8,000	8,000	8,000
Johnson County (K-10 Connector)	155,000	155,000	155,000
Public Transportation Fund	155,000	155,000	155,000
Douglas County Special Olympics	500	500	500
Special Recreation	500	500	500
Lawrence Arts Center	30,000	50,000	30,000
Special Recreation	30,000	50,000	30,000
Lawrence Cultural Arts Commission	49,000	76,000	49,000
Special Recreation	49,000	76,000	49,000
Lawrence Public Library	4,457,000	4,700,000	4,700,000
Library Fund	4,457,000	4,700,000	4,700,000
Grand Total	6,785,500	7,568,575	7,282,500



City of Lawrence

2020 - 2024 Capital Improvement Budget

2020 - 2024

CAPITAL IMPROVEMENT PLAN

INTRODUCTION

The Capital Improvement Plan (CIP) is a tool to help the City look beyond year-to-year budgeting to determine what, when, where and how future public improvements will take place over the next five years. The Capital Improvement Budget is made up of capital projects contained in the City's Capital Improvement Plan.

CAPITAL PROJECT DEFINED

A capital project is defined as a project with a minimum total cost of \$100,000 resulting in either the creation of a new fixed asset or results in the enhancement to an existing fixed asset with a life expectancy of at least 2 years. Some examples include construction or expansion of public buildings, new storm and sanitary sewers, water line upgrades and extensions, the acquisition of land for public use, planning and engineering costs, and street construction.

CAPITAL IMPROVEMENT PROCESS

Each year, capital project lists are submitted by various City departments, agencies, and the public. Each project is given a priority score by the submitting department. This priority is determined based upon the level of importance of that project to the departments operations.

The Finance Department takes the highest priority CIP items and enters the fiscal impact into a five-year fiscal forecast for each impacted fund. The Finance Department forwards the CIP with recommendations, to the City Manager. The recommendations are made to ensure that the impacted funds are kept in balance long-term.

The City Manager then submits a draft Capital Improvement Plan to the Planning Commission, who reviews the Plan and ensures all projects included are consistent with the City's Comprehensive Plan, Horizon 2020. The draft Capital Improvement Plan is then submitted to the City Commission for approval.

CAPITAL IMPROVEMENT BUDGET

Each year, a Capital Improvement Budget is prepared in conjunction with the City's Annual Operating Budget. The Capital Improvement Budget has a number of revenue sources, including current revenues, state and federal grants, special assessment benefit districts, and the issuance of debt. The Capital Improvement Budget can be found on the following pages. A chart showing the projects that are not funded is also included.

City of Lawrence, Kansas

Capital Plan

2020 thru 2024

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
Citizen Input								
7th & Tennessee Pedestrian Crossing <i>Capital Improvement Reserve</i>	CI2001CIP	2	65,000 65,000					65,000 65,000
Citizen Input Total			65,000					65,000
City Manager's Office								
Affordable Housing General Fund Transfer <i>General Fund</i>	CI05	2	350,000 350,000	350,000 350,000	350,000 350,000			1,050,000 1,050,000
Human Resources Information System (HRIS) <i>Administrative Services Fund</i>	HR2101	1		500,000 500,000	500,000 500,000	500,000 500,000	500,000 500,000	2,000,000 2,000,000
City Manager's Office Total			350,000	850,000	850,000	500,000	500,000	3,050,000
Facility Repair & Maintenance								
City Hall Reconfiguration <i>Capital Improvement Reserve</i> <i>Future General Obligation Debt Projects</i>	CM1905CIP	2	50,000 50,000			2,043,000 2,043,000	1,030,000 1,030,000	3,123,000 1,080,000 2,043,000
Sports Pavilion- Install Acoustical Panels in Gyms <i>General Fund</i>	PR2230CIP	2			200,000 200,000			200,000 200,000
Cemetery Maintenance Shop - Replacement <i>General Fund</i>	PR2333CIP	2				350,000 350,000		350,000 350,000
HVAC Unit Replacement - Parks & Rec Facilities <i>General Fund</i>	PR2411CIP	2					200,000 200,000	200,000 200,000
Community Health parking surface reconditioning <i>Capital Improvement Reserve</i> <i>Intergovernmental County</i>	PW18B2CIP	2	400,000 200,000 200,000					400,000 200,000 200,000
Pavement Maintenance airport <i>Airport</i>	PW19A2CIP	3			100,000 100,000	104,000 104,000	108,000 108,000	312,000 312,000
ITC Exterior repairs and HVAC <i>Future General Obligation Debt Projects</i>	PW19B4CIP	1	500,000 500,000					500,000 500,000
Parking Garage repairs <i>Capital Improvement Reserve</i>	PW19B5CIP	1	390,000 390,000	390,000 390,000	390,000 390,000	390,000 390,000	390,000 390,000	1,950,000 1,950,000
Fire Medical pavement replacement <i>Intergovernmental County</i>	PW19B7CIP	1	769,200 769,200					769,200 769,200
Elevator Rehab Comm Health <i>Capital Improvement Reserve</i> <i>Intergovernmental County</i>	PW20B5CIP	2	225,000 112,500 112,500					225,000 112,500 112,500
Facility Repair & Maintenance Total			2,334,200	390,000	690,000	2,887,000	1,728,000	8,029,200
Finance								
Upgrade Finance Systems <i>Equipment Reserve</i>	UB201901	1	600,000 600,000	300,000 300,000	300,000 300,000	300,000 300,000	300,000 300,000	1,800,000 1,800,000

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
Finance Total			600,000	300,000	300,000	300,000	300,000	1,800,000
Fire Medical								
Training Burn Tower Replacement <i>Intergovernmental County</i>	FM1703CIP	1	307,680 307,680					307,680 307,680
645 Replacement Rescue 5 (incl equip) <i>Equipment Reserve - Infrastructure</i>	FM1920CIP	1	986,000 986,000					986,000 986,000
Mobile Radios <i>Equipment Reserve - Infrastructure</i> <i>Intergovernmental County</i>	FM2009CIP	1			600,000 446,160 153,840			600,000 446,160 153,840
Portable Radios <i>General Fund</i> <i>Intergovernmental County</i>	FM2010CIP	1		900,000 669,240 230,760				900,000 669,240 230,760
642 Replacement Quint 20 <i>Future General Obligation Debt Projects</i>	FM2127CIP	1	1,350,000 1,350,000					1,350,000 1,350,000
646 Replacement Engine 1 <i>Equipment Reserve - Infrastructure</i>	FM2230CIP	2					950,000 950,000	950,000 950,000
Fire Medical Total			2,643,680	900,000	600,000		950,000	5,093,680
Information Technology								
VMWare Hardware Refresh <i>Equipment Reserve</i> <i>Unfunded</i>	IT2001CIP	1	100,000 100,000				100,000 100,000	200,000 100,000 100,000
Annual Fiber Projects <i>Equipment Reserve</i> <i>Unfunded</i>	ITFIBER	1	150,000 150,000	150,000 150,000	150,000 150,000	150,000 150,000	150,000 100,000 50,000	750,000 700,000 50,000
Information Technology Total			250,000	150,000	150,000	150,000	250,000	950,000
MSO - Airport								
Reconstruct RWY15-33 <i>Airport</i> <i>Intergovernmental Federal Grant</i>	PW19A3CIP	2	3,800,000 200,000 3,600,000					3,800,000 200,000 3,600,000
Terminal Apron Rehab - Phase 2 <i>Airport</i> <i>Intergovernmental Federal Grant</i>	PW21A9CIP	2		200,000 200,000	1,300,000 1,300,000			1,500,000 200,000 1,300,000
Airport Lighting system <i>Airport</i> <i>Intergovernmental Federal Grant</i>	PW22A10CIP	2					825,000 75,000 750,000	825,000 75,000 750,000
MSO - Airport Total			3,800,000	200,000	1,300,000		825,000	6,125,000
MSO - Solid Waste								
447 Roll off container truck replacement <i>Solid Waste Operations Fund</i>	PW20F1CIP	3		170,000 170,000				170,000 170,000
414 Front load refuse truck replacement <i>Solid Waste Operations Fund</i>	PW20F2CIP	3	240,000 240,000					240,000 240,000
437 Automated side load refuse truck <i>Solid Waste Operations Fund</i>	PW20F3CIP	3	270,000 270,000					270,000 270,000
436 Automated side load refuse truck <i>Solid Waste Operations Fund</i>	PW20F4CIP	3		281,000 281,000				281,000 281,000
432 Rear load refuse truck replacement <i>Solid Waste Operations Fund</i>	PW20F5CIP	3	170,000 170,000					170,000 170,000
449 Automated side load refuse truck	PW21F1CIP	3		281,000				281,000

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
<i>Solid Waste Operations Fund</i>				281,000				281,000
452 Automated side load refuse truck	PW21F2CIP	3	270,000					270,000
<i>Solid Waste Operations Fund</i>			270,000					270,000
445 Roll off container truck replacement	PW21F3CIP	3	170,000					170,000
<i>Solid Waste Operations Fund</i>			170,000					170,000
444 Roll off container truck replacement	PW21F4CIP	3		170,000				170,000
<i>Solid Waste Operations Fund</i>				170,000				170,000
486 Rubber tire loader replacement	PW21F5CIP	4					185,000	185,000
<i>Solid Waste Operations Fund</i>							185,000	185,000
415 Front load refuse truck replacement	PW21F6CIP	3		265,000				265,000
<i>Solid Waste Operations Fund</i>				265,000				265,000
448 ASL Replacement	PW22F1CIP	3			292,000			292,000
<i>Solid Waste Operations Fund</i>					292,000			292,000
477 Hook Lift Replacement	PW22F2CIP	3			115,000			115,000
<i>Solid Waste Operations Fund</i>					115,000			115,000
438 Hook Lift Replacement	PW22F3CIP	3			115,000			115,000
<i>Solid Waste Operations Fund</i>					115,000			115,000
430 Rear load replacement	PW22F4CIP	3				155,000		155,000
<i>Solid Waste Operations Fund</i>						155,000		155,000
434 Rear load replacement	PW22F5CIP	3			155,000			155,000
<i>Solid Waste Operations Fund</i>					155,000			155,000
435 Rear load replacement	PW22F6CIP	3			155,000			155,000
<i>Solid Waste Operations Fund</i>					155,000			155,000
470 Container maintenance truck replacement	PW22F7CIP	3			100,000			100,000
<i>Solid Waste Operations Fund</i>					100,000			100,000
479 Roll off container truck replacement	PW22F9CIP	2			130,000			130,000
<i>Solid Waste Operations Fund</i>					130,000			130,000
433 Rear load replacement	PW23F1CIP	2				155,000		155,000
<i>Solid Waste Operations Fund</i>						155,000		155,000
416 Front load refuse truck replacement	PW23F2CIP	2				270,000		270,000
<i>Solid Waste Operations Fund</i>						270,000		270,000
457 Automated refuse truck replacement	PW23F3CIP	2				292,000		292,000
<i>Solid Waste Operations Fund</i>						292,000		292,000
476 Small rear load replacement	PW23F4CIP	3				140,000		140,000
<i>Solid Waste Operations Fund</i>						140,000		140,000
431 Rear load replacement	PW23F5CIP	3				155,000		155,000
<i>Solid Waste Operations Fund</i>						155,000		155,000
419 Front load replacement	PW24F1CIP	3					270,000	270,000
<i>Solid Waste Operations Fund</i>							270,000	270,000
418 Front load replacement	PW24F2CIP	3					270,000	270,000
<i>Solid Waste Operations Fund</i>							270,000	270,000
495 Grapple truck replacement	PW24F3CIP	3					140,000	140,000
<i>Solid Waste Operations Fund</i>							140,000	140,000
478 small rear load replacement	PW24F4CIP	3					140,000	140,000
<i>Solid Waste Operations Fund</i>							140,000	140,000
MSO - Solid Waste Total			1,120,000	1,167,000	1,062,000	1,167,000	1,005,000	5,521,000

MSO - Stormwater

Storm Sewer Replacement, Rehabilitation & Lining	PW17S3CIP	1	500,000	720,000	2,541,000	562,000	585,000	4,908,000
<i>Stormwater Fund</i>			500,000	720,000	2,541,000	562,000	585,000	4,908,000
17th and Alabama Drainage Improvement	PW19S1CIP	1	2,500,000					2,500,000
<i>Stormwater Bond</i>			2,500,000					2,500,000
362 Street sweeper replacement	PW20F6CIP	3	285,000					285,000
<i>Stormwater Fund</i>			285,000					285,000

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
Concrete Channel W of Arrowhead Princeton to Peter <i>Stormwater Fund</i>	PW20S1CIP	3		1,500,000 <i>1,500,000</i>				1,500,000 <i>1,500,000</i>
Stormwater In House Construction <i>Stormwater Fund</i>	PW20S2CIP	3	500,000 <i>500,000</i>	520,000 <i>520,000</i>	541,000 <i>541,000</i>	563,000 <i>563,000</i>	585,000 <i>585,000</i>	2,709,000 <i>2,709,000</i>
Stormwater Cap Improvement Construction Program <i>Stormwater Bond</i>	PW20S3CIP	3		500,000 <i>500,000</i>			2,000,000 <i>2,000,000</i>	2,500,000 <i>2,500,000</i>
19th St Maple Ln to Brook <i>Stormwater Bond</i>	PW21S1CIP	2			2,000,000 <i>2,000,000</i>			2,000,000 <i>2,000,000</i>
395 Street flush tank truck replacement <i>Stormwater Fund</i>	PW22F11CIP	3				150,000 <i>150,000</i>		150,000 <i>150,000</i>
760 Mobile crane truck replacement <i>Stormwater Fund</i>	PW23F9CIP	4			300,000 <i>300,000</i>			300,000 <i>300,000</i>
9th & Mississippi <i>Stormwater Bond</i>	PW23S1CIP	3			300,000 <i>300,000</i>	6,000,000 <i>6,000,000</i>		6,300,000 <i>6,300,000</i>
357 Dump truck replacement <i>Stormwater Fund</i>	PW24F6CIP	3					175,000 <i>175,000</i>	175,000 <i>175,000</i>
MSO - Stormwater Total			3,785,000	3,240,000	5,682,000	7,275,000	3,345,000	23,327,000

MSO - Utilities

Automated Meter Reading Installation <i>Utility - Bond Water</i>	UT1898CIP	1	2,100,000 <i>2,100,000</i>					2,100,000 <i>2,100,000</i>
Stratford Tower Replacement <i>Utility - Bond Water</i> <i>Utility - Water</i>	UT1984CIP	1	3,430,000 <i>2,930,000</i> <i>500,000</i>					3,430,000 <i>2,930,000</i> <i>500,000</i>
Kaw Water TP Basin Infrastructure Rehab <i>Utility - Bond Water</i>	UT1985CIP	1	920,000 <i>920,000</i>					920,000 <i>920,000</i>
Kaw Lime Slakers Replacement <i>Utility - Bond Water</i>	UT1987CIP	2	3,420,000 <i>3,420,000</i>					3,420,000 <i>3,420,000</i>
Eagle Bend and YSC Irrigation Water Supply Project <i>Utility - Water</i>	UT2081CIP	3	1,250,000 <i>1,250,000</i>					1,250,000 <i>1,250,000</i>
Kansas River WWTP Nutrient Removal Pilot <i>Utility - Wastewater</i>	UT2083CIP	1	610,000 <i>610,000</i>					610,000 <i>610,000</i>
Clinton WTP Plant Piping <i>Utility - Bond Water</i>	UT2094CIP	1	550,000 <i>550,000</i>	3,230,000 <i>3,230,000</i>				3,780,000 <i>3,780,000</i>
Pump Station 9 Expansion to 15 MGD <i>Utility - Bond Wastewater</i>	UT2184CIP	1	500,000 <i>500,000</i>	2,780,000 <i>2,780,000</i>				3,280,000 <i>3,280,000</i>
Pump Station 16 Upstream Interceptor Rehab <i>Utility - Bond Wastewater</i>	UT2185CIP	1		1,320,000 <i>1,320,000</i>				1,320,000 <i>1,320,000</i>
Clinton Storage Tanks Maintenance/ Coatings <i>Utility - Bond Water</i> <i>Utility - Water</i>	UT2187CIP	1		2,540,000 <i>2,040,000</i> <i>500,000</i>				2,540,000 <i>2,040,000</i> <i>500,000</i>
PS9 Forcemain to PS10 <i>Utility - Bond Wastewater</i>	UT2188CIP	2	500,000 <i>500,000</i>	5,830,000 <i>5,830,000</i>				6,330,000 <i>6,330,000</i>
23rd St. Haskell - E City Limits Watermain Rplcmnt <i>Utility - Bond Water</i>	UT2196CIP	1		1,710,000 <i>1,710,000</i>				1,710,000 <i>1,710,000</i>
Lower Yankee Tank Capacity <i>Utility - Bond Wastewater</i>	UT2285CIP	2			8,650,000 <i>8,650,000</i>			8,650,000 <i>8,650,000</i>
2022 Kaw WTP Infrastructure Rehab <i>Utility - Bond Water</i> <i>Utility - Water</i>	UT2286CIP	1			5,270,000 <i>1,710,000</i> <i>3,560,000</i>			5,270,000 <i>1,710,000</i> <i>3,560,000</i>
Kansas River WWTP Side Stream - Belt Press Ammonia <i>Utility - Bond Wastewater</i>	UT2293CIP	1			1,320,000 <i>1,320,000</i>	3,430,000 <i>3,430,000</i>	3,560,000 <i>3,560,000</i>	8,310,000 <i>8,310,000</i>
KS River Nutrient Removal/Deammo & Sidestream <i>Utility - Bond Wastewater</i>	UT2294CIP	1		1,000,000 <i>1,000,000</i>	6,580,000 <i>6,580,000</i>	14,720,000 <i>14,720,000</i>	15,310,000 <i>15,310,000</i>	37,610,000 <i>37,610,000</i>

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
Wakarusa - Research Parkway to 23rd <i>Utility - Bond Water</i>	UT2299CIP	1			1,000,000 1,000,000			1,000,000 1,000,000
Harper Tower Maintenance/Coatings <i>Utility - Water</i>	UT2399CIP	1				1,370,000 1,370,000		1,370,000 1,370,000
19th & Kasold Tower Maintenance/Coatings <i>Utility - Bond Water</i>	UT2499CIP	1					1,430,000 1,430,000	1,430,000 1,430,000
Clinton WTP Improvement Program <i>Utility - Bond Water</i> <i>Utility - Water</i>	UT9900CIP	1	430,000 55,000 375,000	450,000 200,000 250,000	470,000 470,000	480,000 480,000	1,365,000 1,365,000	3,195,000 255,000 2,940,000
Kaw WTP Improvement Program <i>Utility - Bond Water</i> <i>Utility - Water</i>	UT9901CIP	1	430,000 55,000 375,000	450,000 200,000 250,000	470,000 470,000	480,000 480,000	1,365,000 1,365,000	3,195,000 255,000 2,940,000
Watermain Replacement/Relocation Program <i>Utility - Bond Water</i> <i>Utility - Water</i>	UT9902CIP	1	2,990,000 2,990,000	1,890,000 1,890,000	3,900,000 3,900,000	5,100,000 3,430,000 1,670,000	5,300,000 2,030,000 3,270,000	19,180,000 14,240,000 4,940,000
Sewer Main Relocations for Road Projects <i>Utility - Bond Wastewater</i> <i>Utility - Wastewater</i>	UT9903CIP	1	420,000 420,000	440,000 70,000 370,000	450,000 450,000	470,000 470,000	490,000 490,000	2,270,000 490,000 1,780,000
WW Failed Infrastructure Contingency <i>Utility - Bond Wastewater</i> <i>Utility - Wastewater</i>	UT9904CIP	1	420,000 250,000 170,000	440,000 440,000	450,000 450,000	470,000 470,000	490,000 490,000	2,270,000 250,000 2,020,000
Pump Station Annual Improvements <i>Utility - Wastewater</i>	UT9905CIP	1	150,000 150,000	160,000 160,000	160,000 160,000	170,000 170,000	180,000 180,000	820,000 820,000
Kansas River WWTP Annual Improvements <i>Utility - Wastewater</i>	UT9906CIP	1	40,000 40,000					40,000 40,000
WWTP Annual Improvements (2 PLANTS) <i>Utility - Wastewater</i>	UT9907CIP	1		870,000 870,000	900,000 900,000	940,000 940,000	970,000 970,000	3,680,000 3,680,000
Sewer Pipe/Manhole Rehabilitation <i>Utility - Bond Wastewater</i> <i>Utility - Wastewater</i>	UT9908CIP	1	1,220,000 1,220,000	1,150,000 1,150,000	1,320,000 1,320,000	1,370,000 1,370,000	1,430,000 1,430,000	6,490,000 2,370,000 4,120,000
Rapid I/I Reduction Program <i>Utility - Bond Wastewater</i> <i>Utility - Wastewater</i>	UT9909CIP	1	3,060,000 2,910,000 150,000	3,180,000 2,020,000 1,160,000	3,310,000 590,000 2,720,000	3,440,000 1,860,000 1,580,000	3,580,000 140,000 3,440,000	16,570,000 7,520,000 9,050,000
MSO - Utilities Total			22,440,000	27,440,000	34,250,000	32,440,000	35,470,000	152,040,000

Municipal Services & Operation

Sidewalk/Bike/Ped Improvements <i>Capital Improvement Reserve - Infrastructure</i>	CI09CIP	2	500,000 500,000	675,000 675,000	675,000 675,000	675,000 675,000	675,000 675,000	3,200,000 3,200,000
ADA Ramp Improvements <i>Capital Improvement Reserve - Infrastructure</i>	CI10CIP	2	250,000 250,000	325,000 325,000	325,000 325,000	325,000 325,000	325,000 325,000	1,550,000 1,550,000
KLINK / CCLIP <i>Capital Improvement Reserve - Infrastructure</i> <i>Intergovernmental State Grant</i> <i>Unfunded</i>	PW1701Kcip	2	600,000 300,000 300,000	0	600,000		600,000	1,800,000 300,000 300,000 1,200,000
Annual Vehicle Replacement Program <i>Capital Improvement Reserve</i>	PW1702CIP	2	400,000 400,000	400,000 400,000	400,000 400,000	400,000 400,000	400,000 400,000	2,000,000 2,000,000
19th Street Reconstruction - Harper to O'Connell <i>Future General Obligation Debt Projects</i> <i>Intergovernmental County</i> <i>Utility - Water</i>	PW17E3CIP	2	1,100,000	2,200,000 1,450,000 750,000				3,300,000 1,450,000 750,000 1,100,000
CDBG Infrastructure Improvements <i>Intergovernmental Federal Grant</i>	PW17E7CIP	2	300,000 300,000	300,000 300,000	300,000 300,000	300,000 300,000	300,000 300,000	1,500,000 1,500,000
Neighborhood Traffic Management Program <i>General Fund</i> <i>Unfunded</i>	PW17E8CIP	4	300,000 250,000 50,000	300,000 250,000 50,000	300,000 250,000 50,000	300,000 250,000 50,000	300,000 250,000 50,000	1,500,000 1,250,000 250,000

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
Street Maintenance Program	PW17SM1CIP	1	7,070,000	7,350,000	7,641,000	7,944,000	8,259,000	38,264,000
<i>Capital Improvement Reserve - Infrastructure</i>			2,250,000	2,250,000	1,550,000	1,750,000	1,750,000	9,550,000
<i>General Fund</i>			1,820,000	1,820,000	2,120,000	2,120,000	2,420,000	10,300,000
<i>Stormwater Fund</i>			140,000	140,000	140,000	140,000	140,000	700,000
<i>Unfunded</i>			2,860,000	3,140,000	3,831,000	3,934,000	3,949,000	17,714,000
Curb and Gutter Rehabilitation Program	PW17SM2CIP	3	400,000	450,000	500,000	500,000	500,000	2,350,000
<i>Capital Improvement Reserve - Infrastructure</i>			400,000	450,000	500,000	500,000	500,000	2,350,000
ITS Video Detection/ upgrade and replacement	PW17SM5CIP	2	209,000	209,000	209,000	209,000	209,000	1,045,000
<i>Special Gas Tax Fund</i>			209,000	209,000	209,000	209,000	209,000	1,045,000
PW/ Utilities/ P&R operations center	PW18B7CIP	3	3,980,000	10,640,000			14,520,000	29,140,000
<i>Solid Waste - Construction</i>				4,500,000				4,500,000
<i>Stormwater Bond</i>				3,900,000			4,400,000	8,300,000
<i>Unfunded</i>							10,120,000	10,120,000
<i>Utility - Bond Wastewater</i>			1,990,000	1,120,000				3,110,000
<i>Utility - Bond Water</i>			1,990,000	1,120,000				3,110,000
Kasold - Clinton Pkwy to HyVee	PW18E2CIP	1	2,430,000					2,430,000
<i>Future General Obligation Debt Projects</i>			1,330,000					1,330,000
<i>Intergovernmental State Grant</i>			900,000					900,000
<i>Utility - Bond Water</i>			200,000					200,000
23rd Street - Haskell Bridge to East City Limits	PW18E3CIP	1	500,000	4,250,000	5,000,000			9,750,000
<i>Capital Improvement Reserve - Infrastructure</i>			500,000	1,350,000	2,100,000			3,950,000
<i>Intergovernmental State Grant</i>				2,900,000	2,900,000			5,800,000
Backhoe Lease program	PW18F6CIP	3		210,000			218,000	428,000
<i>Special Gas Tax Fund</i>				70,000			70,000	140,000
<i>Stormwater Fund</i>				140,000			148,000	288,000
Remedial Alternatives	PW18V01CIP	1	850,000					850,000
<i>Farmland Remediation</i>			850,000					850,000
Wakarusa - Research Pkwy to 23rd Street	PW19E1CIP	1		400,000	5,100,000	900,000		6,400,000
<i>Capital Improvement Reserve - Infrastructure</i>				400,000	1,900,000			2,300,000
<i>Future General Obligation Debt Projects</i>					3,200,000			3,200,000
<i>Intergovernmental State Grant</i>						900,000		900,000
Sidewalk Hazard Mitigation Public	PW19E4CIP	2	1,200,000	520,000	541,000	562,000	585,000	3,408,000
<i>Capital Improvement Reserve</i>			1,200,000	520,000	541,000	562,000	585,000	3,408,000
Sidewalk Mitigation City Property	PW19E5CIP	2	300,000	312,000	324,000	337,000	351,000	1,624,000
<i>Capital Improvement Reserve</i>			300,000	312,000	324,000	337,000	351,000	1,624,000
Alley and Downtown Parking lot Rehabilitation	PW19E6CIP	2	250,000	250,000	250,000	250,000	250,000	1,250,000
<i>Solid Waste Operations Fund</i>			125,000	125,000	125,000	125,000	125,000	625,000
<i>Unfunded</i>			125,000	125,000	125,000	125,000	125,000	625,000
Asphalt Paving Equipment Replacement	PW19F8CIP	3			250,000			250,000
<i>Special Gas Tax Fund</i>					250,000			250,000
Traffic Signal Maintenance and Improvements	PW20E2CIP	1	500,000	520,000	541,000	562,000	585,000	2,708,000
<i>Future General Obligation Debt Projects</i>			500,000	520,000	541,000	562,000	585,000	2,708,000
765 Single axle dump truck replacement	PW21F7CIP	3	175,000					175,000
<i>Special Gas Tax Fund</i>			175,000					175,000
27th St Bridge	PW21SM3CIP	3				500,000		500,000
<i>Capital Improvement Reserve - Infrastructure</i>						500,000		500,000
307 Road tractor replacement	PW22F12CIP	2		115,000				115,000
<i>Special Gas Tax Fund</i>				115,000				115,000
322 Single axle dump truck replacement	PW23F8CIP	4				165,000		165,000
<i>Special Gas Tax Fund</i>						165,000		165,000
356 Dump truck replacement	PW24F5CIP	3					175,000	175,000
<i>Special Gas Tax Fund</i>							175,000	175,000
Municipal Services & Operation Total			21,314,000	29,426,000	22,956,000	13,929,000	28,252,000	115,877,000

Parks and Recreation

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
Lyons Park Shelter Replacement <i>General Fund</i>	PR2006CIP	2			120,000 <i>120,000</i>			120,000 <i>120,000</i>
Parking Lots and Roads - Parks & Rec <i>General Fund</i> <i>Unfunded</i>	PR2026CIP	1	200,000 <i>150,000</i> <i>50,000</i>	200,000 <i>150,000</i> <i>50,000</i>	200,000 <i>150,000</i> <i>50,000</i>	300,000 <i>150,000</i> <i>150,000</i>	300,000 <i>150,000</i> <i>150,000</i>	1,200,000 <i>750,000</i> <i>450,000</i>
Downtown Paver Replacement (year 4 of 4) <i>Guest Tax Fund</i>	PR2030CIP	3	75,000 <i>50,000</i>	50,000 <i>75,000</i>				125,000 <i>125,000</i>
Playground Replacements <i>Future General Obligation Debt Projects</i> <i>General Fund</i>	PR2031CIP	2	100,000 <i>100,000</i>	100,000 <i>100,000</i>	100,000 <i>100,000</i>	100,000 <i>100,000</i>	100,000 <i>100,000</i>	500,000 <i>200,000</i> <i>300,000</i>
Tractor with Boom Mower <i>Equipment Reserve</i>	PR2084CIP	2		150,000 <i>150,000</i>				150,000 <i>150,000</i>
Dump Truck with spreader and snow plow <i>Equipment Reserve</i>	PR2085CIP	2	140,000 <i>140,000</i>					140,000 <i>140,000</i>
Lawrence Loop Trail - Downtown - 11th to 7th street <i>Future General Obligation Debt Projects</i> <i>Intergovernmental State Grant</i>	PR2121CIP	3	830,000 <i>350,000</i> <i>480,000</i>					830,000 <i>350,000</i> <i>480,000</i>
Youth Sports Complex - ADA sidewalks <i>General Fund</i>	PR2135CIP	2		120,000 <i>120,000</i>				120,000 <i>120,000</i>
Overland Drive Park Development <i>General Fund</i>	PR2220CIP	2		200,000 <i>200,000</i>				200,000 <i>200,000</i>
Equipment Replacement- Aerial Lift Truck <i>General Fund</i>	PR2322CIP	1				180,000 <i>180,000</i>		180,000 <i>180,000</i>
Sports Pavilion Lawrence - Turf Replacement <i>General Fund</i>	PR2402CIP	2					700,000 <i>700,000</i>	700,000 <i>700,000</i>
Clinton Lake Regional Park - 27th street <i>General Fund</i>	PR2407CIP	2					400,000 <i>400,000</i>	400,000 <i>400,000</i>
Portable Stage For Summer Concerts <i>Guest Tax Fund</i>	PR2409CIP	4		125,000 <i>125,000</i>				125,000 <i>125,000</i>
Clinton Lake Softball Complex Improvements <i>General Fund</i>	PR2425CIP	2					250,000 <i>250,000</i>	250,000 <i>250,000</i>
Outdoor Aquatic Center - Pool Slide Replacements <i>General Fund</i>	PR2426CIP	3				130,000 <i>130,000</i>		130,000 <i>130,000</i>
Parks and Recreation Total			1,345,000	945,000	420,000	710,000	1,750,000	5,170,000
Police								
Police Radios <i>General Fund</i>	PD1801CIP	1	450,000 <i>450,000</i>					450,000 <i>450,000</i>
Vehicle Replacement <i>Equipment Reserve</i> <i>Unfunded</i>	PD2001CIP	1	516,000 <i>442,000</i> <i>74,000</i>					516,000 <i>442,000</i> <i>74,000</i>
VMware Server & Storage Replacement <i>Equipment Reserve</i>	PD2003CIP	1		148,000 <i>148,000</i>				148,000 <i>148,000</i>
Police Total			966,000	148,000				1,114,000
Public Transit								
Multi Modal Facility <i>Public Transit Fund</i>	TI01	1	3,500,000 <i>3,500,000</i>					3,500,000 <i>3,500,000</i>
Transit Shelters and Additional Amenities <i>Public Transit Fund</i>	TI02	2	150,000 <i>150,000</i>	150,000 <i>150,000</i>	150,000 <i>150,000</i>	50,000 <i>50,000</i>	50,000 <i>50,000</i>	550,000 <i>550,000</i>
Fixed Route Transit Buses <i>Public Transit Fund</i>	TI03	1	500,000 <i>500,000</i>	500,000 <i>500,000</i>	500,000 <i>500,000</i>			1,500,000 <i>1,500,000</i>

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
Public Transit Total			4,150,000	650,000	650,000	50,000	50,000	5,550,000
Transit - Parking Enforcement								
Pay-by-Plate Stations	TI04	2	400,000	400,000				800,000
Future General Obligation Debt Projects			400,000	400,000				800,000
License Plate Recognition System (LPR)	TI05	2	320,000	20,000	20,000	20,000	20,000	400,000
Future General Obligation Debt Projects			320,000					320,000
Public Parking				20,000	20,000	20,000	20,000	80,000
Transit - Parking Enforcement Total			720,000	420,000	20,000	20,000	20,000	1,200,000
GRAND TOTAL			65,882,880	66,226,000	68,930,000	59,428,000	74,445,000	334,911,880

City of Lawrence, Kansas

Capital Plan

2020 thru 2024

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	2020	2021	2022	2023	2024	Total
Unfunded								
Citizen Request Wireless gate at 19th-0'Connell	C10904	n/a			15,000			15,000
Citizen Request 1650 Rd, 23rd to Venture Park Drive	C11905	n/a	1,050,000					1,050,000
Fire Station Number 6	FM1811CIP	1	1,000,000	385,000	5,500,000			6,885,000
Quint for New Fire Station Number 6	FM1812CIP	1			1,400,000			1,400,000
Rescue Boat Expansion	FM2005CIP	4	120,000					120,000
Training Center Remodel	FM2045CIP	4	250,000					250,000
634 Replacement Investigation Unit 1	FM2126CIP	3			375,000			375,000
643 Replacement Truck 5	FM2128CIP	2		1,500,000				1,500,000
643 Replacement Quint 50	FM2250CIP	2			1,400,000			1,400,000
Expansion Engine	FM2401CIP	5					1,000,000	1,000,000
648 Replacement Engine 4	FM2433CIP	2				950,000		950,000
644 Replacement Quint 3	FM2539CIP	2					1,500,000	1,500,000
VMWare Hardware Refresh	IT2001CIP	1					100,000	100,000
Annual Fiber Projects	ITFIBER	1					50,000	50,000
IT Fiber Safety Improvement	ITFIBSAFCIP	1			110,000			110,000
Driving Simulator	PD1902CIP	3			175,000			175,000
Public Safety Mobile Command Vehicle	PD1903CIP	2		1,500,000				1,500,000
Vehicle Replacement	PD2001CIP	1	74,000					74,000
Police Facility-Investigations	PD2002CIP	1		1,575,000				1,575,000
Police Facility-CRT Bldg, Training Facility, Etc.	PD2101CIP	1			135,000			135,000
Police Facility-Completion & FF&E-Training	PD2201CIP	1			506,000	5,185,000		5,691,000
Community Building - Security / ADA Improvements	PR1930CIP	2		800,000				800,000
Park Land Acquisition	PR2012CIP	3	300,000					300,000
Prairie Park Nature Center - Classroom Expansion	PR2025CIP	3		175,000				175,000
Parking Lots and Roads - Parks & Rec	PR2026CIP	1	50,000	50,000	50,000	150,000	150,000	450,000
Holcom Sports Complex - Interior Improvements	PR2027CIP	3	200,000					200,000
Broken Arrow Park - Shelter, Restroom, Playground	PR2028CIP	2	350,000					350,000
Parks & Recreation - Rollback Truck	PR2081CIP	3		100,000				100,000
Lawrence Loop Trail - 7th street to Constant Park	PR2130CIP	3			100,000	1,000,000		1,100,000
Santa Fe Depot Interior Renovation	PR2140CIP	4		100,000				100,000
Equipment Replacement - Chipper Truck	PR2181CIP	3		100,000				100,000
Water Spray Park - Burroughs Creek Park	PR2329CIP	3				100,000		100,000
Lawrence Loop Trail from Queens Rd to Kasold	PR2422CIP	4				840,000	360,000	1,200,000
Historic Structure Preservation	PR2430CIP	3					500,000	500,000
Outdoor Aquatic Center - Major Renovation	PR2431CIP	5					4,000,000	4,000,000
KLINK / CCLIP	PW1701Kcip	2			600,000		600,000	1,200,000
Neighborhood Traffic Management Program	PW17E8CIP	4	50,000	50,000	50,000	50,000	50,000	250,000
Street Maintenance Program	PW17SM1CIP	1	2,860,000	3,140,000	3,831,000	3,934,000	3,949,000	17,714,000
In House Pavement Rehab	PW17SM4CIP	4	100,000	100,000	125,000			325,000
PW/ Utilities/ P&R operations center	PW18B7CIP	3					10,120,000	10,120,000
Downtown parking lot maintenance	PW19B3CIP	3	100,000	104,000	108,000	113,000	117,000	542,000
Alley and Downtown Parking lot Rehabilitation	PW19E6CIP	2	125,000	125,000	125,000	125,000	125,000	625,000
23rd Street Land-Use and Neighborhood Study	PW20E4CIP	3	200,000					200,000
Grant Match	PW20EGCIP	n/a	250,000	250,000	250,000	250,000	250,000	1,250,000

Source	Project #	Priority	2020	2021	2022	2023	2024	Total
SWAN Exterior Repairs	PW21B1CIP	3		170,000				170,000
FM3&Training Exterior repairs	PW21B2CIP	2		250,000				250,000
New Hampshire Parking Garage Stairway enclosure	PW21B5CIP	3		330,000				330,000
Roof Replace (ITC, Maint Garage, Traffic)	PW22B1CIP	2			800,000			800,000
Wakarusa Extended - 27th St to CR458	PW22E1CIP	3			1,000,000	12,970,000		13,970,000
City Hall replace roof	PW23B1CIP	3					300,000	300,000
Willow Exterior Repairs	PW23B2CIP	3				275,000		275,000
Building Automated Controls standardization	PW23B3CIP	3				1,200,000		1,200,000
Wakarusa - Harvard to 6th Street	PW23E1CIP	3				200,000	3,000,000	3,200,000
Naismith - 19th to 23rd	PW23E2CIP	n/a				300,000	4,000,000	4,300,000
Iowa - Irving Hill Road to 23rd Street	PW24E1CIP	n/a					400,000	400,000
Unfunded Total			7,079,000	10,804,000	16,655,000	27,642,000	30,571,000	92,751,000
GRAND TOTAL			7,079,000	10,804,000	16,655,000	27,642,000	30,571,000	92,751,000



City of Lawrence

REVENUE SUMMARY

INTRODUCTION

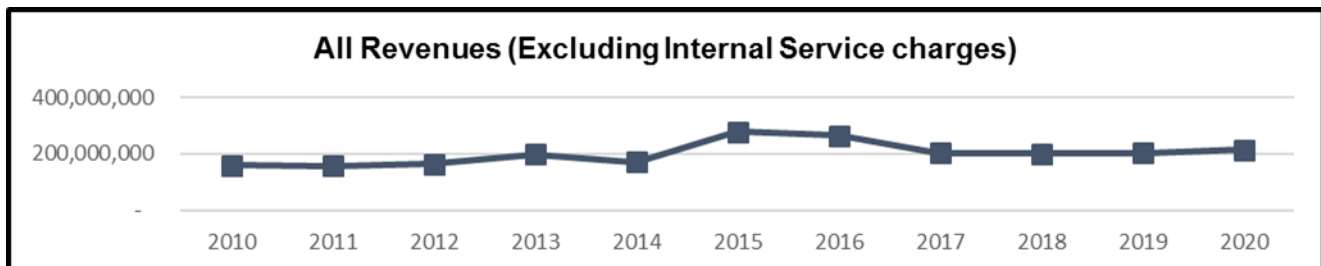
The purpose of this section is to describe the major revenue sources for the City, and to explain the trend and projections for each. Lawrence has 137 different types of revenue sources ranging from as large as property taxes (\$35,608,000) which comprises 15.66% of all revenues collected to the sale of scrap metal (\$1,000) which accounts for less than 0.001%.

Special emphasis is given to the twenty-six revenue sources that generate more than \$193 million annually and comprise about 90% of all revenue sources. Summary information is provided for all remaining revenues. Revenues are budgeted conservatively to help with the budgeting process.

ALL REVENUES BY CATEGORY

The following table provides a breakdown of all of the revenues projected for this budget year (excluding carry over funds and internal service fees). The largest category, Taxes account for 43.19% of all revenues collected. Revenues are projected to be \$214.25 million which is 5.74% above the current fiscal year.

Revenue Category	FY 2020 Budget	% of Total
Taxes	\$ 92,532,000	43.19%
Licenses & Permit Fees	2,320,000	1.08%
Intergovernmental	24,597,000	11.48%
Charges for Services	76,911,000	35.90%
Fines	2,000,000	0.93%
Miscellaneous	2,677,000	1.25%
PILOT (Franchise Fees)	4,216,060	1.97%
Transfers	8,999,940	4.20%
TOTAL	\$ 214,253,000	



Revenues described in this section are those funds which the City has budgeted to collect in FY 2020. These revenues exclude the use of any carryover funds or internal service charges. The revenues are categorized as follows:

Taxes – This group is comprised of property taxes, sales taxes and franchise fees. Property taxes contain both real and personal property as well as motor vehicle taxes, and special assessments. The City has three sales taxes: 1% general purpose; 0.3% for streets, infrastructure, and equipment; 0.2% for public transportation; and, 0.05% for public housing. The franchise fees paid to the City are from electric, natural gas, and telecommunications utilities. The City also charges a franchise fee on the utilities it provides by way of a payment in lieu of taxes described below.

Licenses and Permit Fees – This group is where professional license fees, as well as animal permit fees, building permit fees, and parking permit fees are recorded.

Federal and State Grants - The City receives several grants to assist with operations. Some of the major grants are Federal Transit Administration (FTA), transit, Community Development Block Grant (CDBG), and HOME grants. There are also other grants such as the bullet proof vest and the Justice Assistance Grant (JAG) grant recorded here.

State Shared Revenue - This group is where state shared revenues such as the gasoline tax, the guest tax, the liquor tax and the federal funds exchange dollars are recorded.

Douglas County Payments – The City and County have several partnerships to share costs and save money. Some of the more significant partnerships include a joint planning department, health department, and Fire/EMS department.

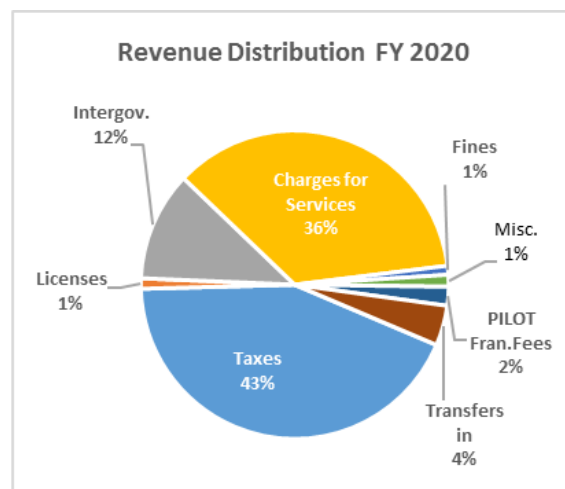
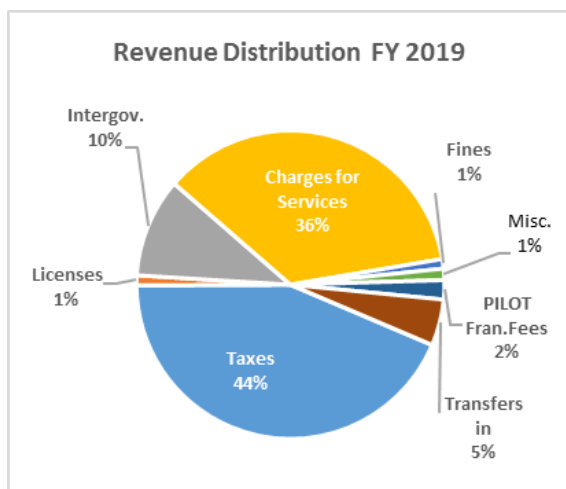
Charges for Services – This group includes all fees charged for a specific service provided by the City and not primarily supported by taxes. Examples of these fees would include: utility fees, parking fees, recreation fees, cemetery fees, airport fees, bus fares, etc.

Fines – This group includes all fines and charges levied by the municipal court.

Miscellaneous - This group is comprised of all other revenues not identified in another category. Examples of these are: interest earned, reimbursements, rentals, sales of assets, donations, recycling fees, and general obligation or revenue bond proceeds.

Payment in Lieu of Taxes (PILOT) (Utility Franchise Fees) – This group includes all revenues received by our various utilities that pay a PILOT equal to a franchise fee for use of the City's right of way.

Interfund Transfers – This group includes all moneys transferred from one fund to another.



MAJOR REVENUE SOURCES

The following table provides a summary of the actual revenues for FY 2018, estimated revenues for FY 2019, and projected revenues for FY 2020 for the 26 major revenue sources.

Revenue Category	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budgeted	% Change
Ad Valorem/Current	\$ 32,387,108	\$ 34,075,000	\$ 36,150,000	6.09%
Sewer Charges Billed	22,150,025	24,717,000	26,448,000	7.00%
Local Sales Tax	25,416,594	25,784,000	26,392,000	2.36%
Water Charges Billed	21,646,689	22,775,000	23,679,000	3.97%
Solid Waste Charges	11,279,039	11,119,000	11,453,000	3.00%
County-Wide Sales Tax	10,108,900	10,205,000	10,600,000	3.87%
Douglas County Fire/Medical Payments	6,355,121	6,793,000	7,306,000	7.55%
Electric Franchise Fees	5,586,949	5,935,000	6,159,000	3.77%
Federal Grants	1,784,447	1,285,000	4,395,000	242.02%
Transfer From General	6,048,989	6,720,000	4,276,000	-36.37%
Storm Water Charges	3,366,067	3,306,000	3,405,000	2.99%
Motor Vehicle Tax	3,014,654	3,265,000	3,374,000	3.34%
Transfer From Water Fund	1,795,817	1,152,220	3,362,980	191.87%
FTA Grants	2,362,490	3,300,000	3,220,000	-2.42%
Franchise Fee PILOT Water	2,927,933	2,952,780	3,127,020	5.90%
Compensating Use	2,890,424	2,871,000	3,126,000	8.88%
Gasoline Tax State Share	3,276,662	2,544,000	2,669,000	4.91%
Liquor Tax	2,388,942	2,430,000	2,475,000	1.85%
Roll-Off Disposal	2,097,183	2,206,000	2,272,000	2.99%
Guest Tax	2,164,574	1,775,000	1,812,000	2.08%
Municipal Court	1,855,139	1,700,000	1,700,000	0.00%
Bldg Permits/Inspections	1,353,351	1,355,000	1,475,000	8.86%
Compensating Use / County	1,303,483	1,285,000	1,359,000	5.76%
TIF Property Tax	1,175,485	974,000	1,067,000	9.55%
Gas Franchise Fees	910,692	808,000	1,013,000	25.37%
Transit Grants	1,474,407	1,000,000	1,000,000	0.00%
Total Major Revenue Sources	\$ 177,121,164	\$ 182,332,000	\$ 193,315,000	

Ad Valorem Taxes

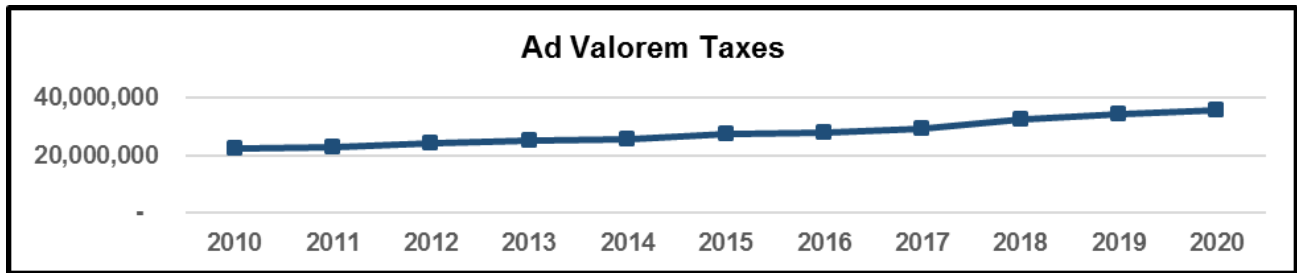
These revenues are derived from current property taxes levied on real property, personal property, and state assessed utilities. The County Appraiser values real and personal properties, while the State of Kansas assigns value to state assessed utilities.

This revenue generates approximately \$36.15 million, which represents an increase of 6.09% over the prior year. This increase is primarily attributable to a projected increase to the City's Assessed Valuation, which is projected to be \$1.08 billion for the FY 2020 budget year, which is an increase of 4.5% from the prior year. The remaining increase is based upon a 0.5 mill increase to add three Fire Assistant Shift Commanders and to add support for the Lawrence Homeless Shelter.

Below is a table of changes in Assessed Valuation from 2015 to 2020.

Assessed Value as of:	Real Estate	Personal Property	State Assessed	Total Assessed Valuation	% Change
July, 2014	\$ 831,174,881	\$ 18,432,625	\$ 25,511,114	\$ 875,118,620	
July, 2015	\$ 850,079,403	\$ 16,950,709	\$ 27,914,590	\$ 894,944,702	2.27%
July, 2016	\$ 885,273,456	\$ 16,001,791	\$ 27,654,355	\$ 928,929,602	3.80%
July, 2017	\$ 944,118,547	\$ 13,968,253	\$ 27,374,301	\$ 985,461,101	6.09%
July, 2018	\$ 995,458,493	\$ 13,545,997	\$ 28,331,792	\$ 1,037,336,282	5.26%
July, 2019 (Projected)	\$ 1,041,249,584	\$ 13,275,077	\$ 29,491,754	\$ 1,084,016,415	4.50%

The chart below provides a ten year history.

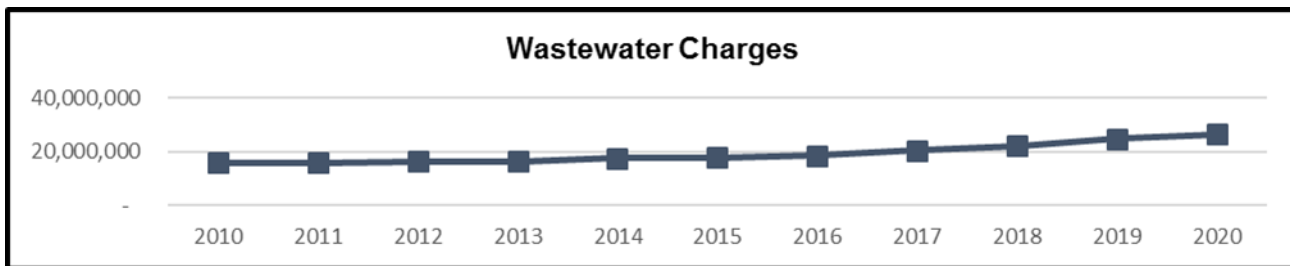


Wastewater Charges

These revenues are derived from the usage of water. The rates are set by the City Commission and can be found here: <https://lawrenceks.org/utility-billing/rates/>. For residential customers, the water used during the months of December, January, February, and March are averaged and used for consumption based billing. For commercial customers, the actual water used each month is used.

This revenue generates approximately \$26.5 million, which represents a 7% increase over the prior year. The rates are based on a model which takes into account current cash flow needs, capital needs, and operating expenses.

The chart below provides a ten year history.

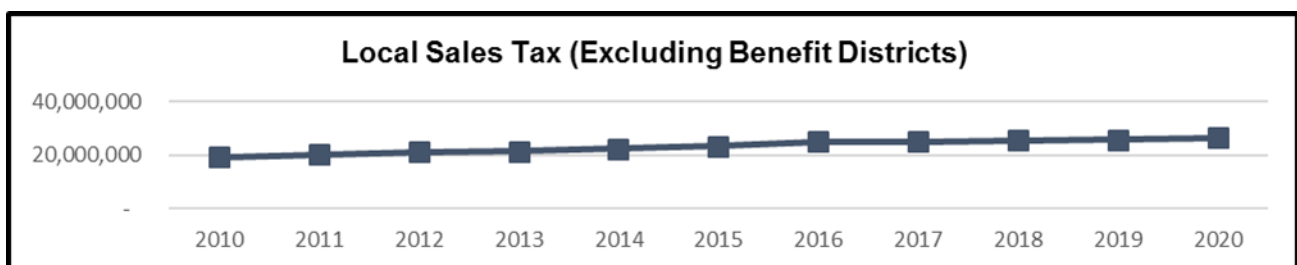


Local Sales Tax

The City has a 1% general sales tax. The City also has three special sales taxes that all expire March 31, 2029. 0.3% for streets, infrastructure, and equipment; 0.2% for public transportation, and 0.05% for public housing.

This revenue generates \$26.39 million, which represents a 2.36% increase over the prior year. This revenue is projected based upon historical trends and current market analysis which projects very moderate growth in sales tax, and a little better projection for use tax which indicates that sales are slipping to the online environment.

The chart below provides a ten year history.



Water Charges

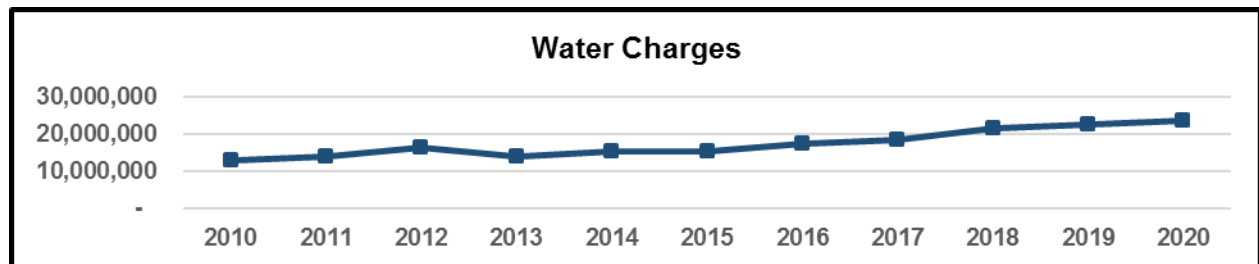
These revenues are derived from the sale of water. The rates are set by the City Commission and can be found here: <https://lawrenceks.org/utility-billing/rates/>.

This revenue generates \$23.7 million, which represents a 3.97% increase over the prior year. These revenues are tied to gallons sold. Weather fluctuations are the greatest variable in water sales as it can effect consumer behavior. The budget reflects a rate increased based upon the rate model which takes into account current cash flow needs, capital needs, and operating expenses.

A schedule of gallons sold is reflected below:

Year	2015	2016	2017	2018	2019 Proj.	2020 Proj.
Gallons Sold (in millions)	3.37	3.56	3.34	3.74	3.42	3.43
% Change		5.67%	-6.23%	11.83%	-8.37%	0.30%

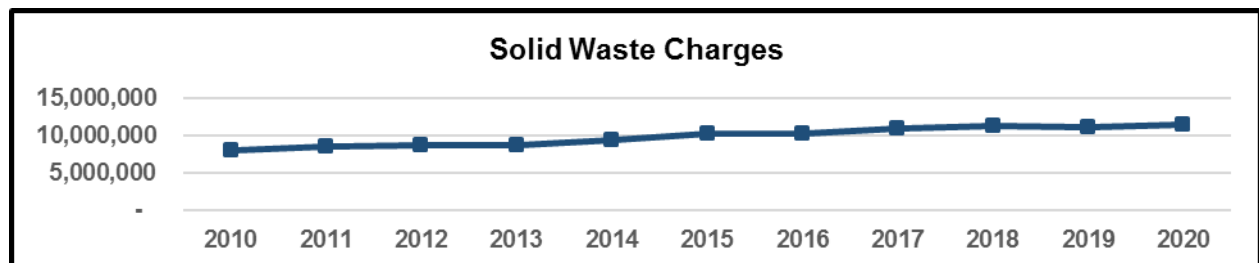
The chart below provides a ten year history.



Solid Waste Charges

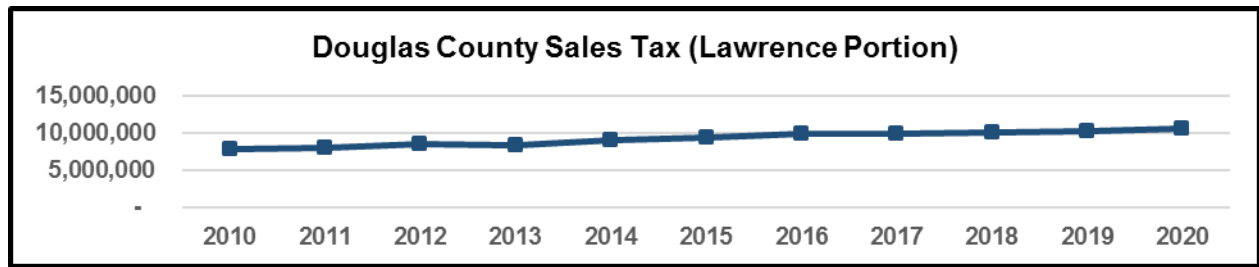
These revenues are derived from the fees charged for the collection of solid waste and recycling. The rates are set by the City Commission and can be found here: <https://lawrenceks.org/utility-billing/rates/>.

This revenue generates \$11.45 million, which is a slight increase over the prior year. The primary fluctuation is in the number of customers served. No growth is projected.



Douglas County Sales Tax

Douglas County has a 1% general sales tax. Based on State Law, half of the revenue is distributed among the county and incorporated cities in the county based on the total tangible property tax levies in each jurisdiction for the previous year. The other half of the revenue is distributed among the county and incorporated cities in the county based on the population in each jurisdiction.

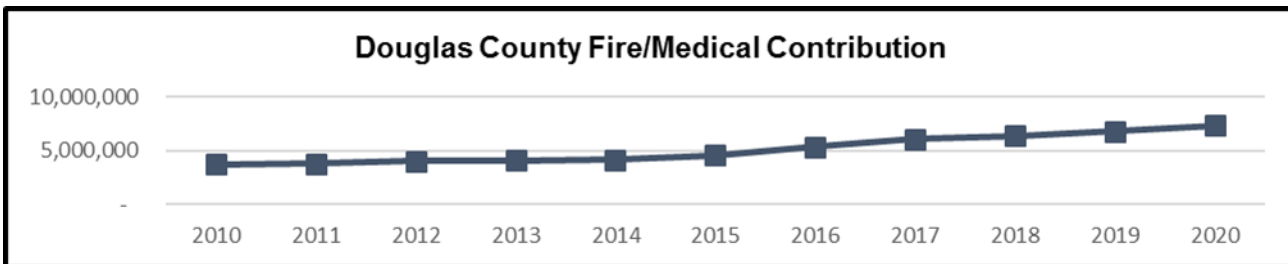


Douglas County Fire/Medical Contribution

In 1996, the County emergency medical services and the City fire department were combined with the City paying 74.36% and the County paying 25.64% of the operating costs of the combined operations. The County pays all the cost of buildings and equipment of the ambulance services and the City pays all the cost of buildings and equipment of the fire department. As of the effective date of the 1996 agreement all buildings, equipment, and furniture were transferred to the ownership of the City. This agreement was later modified in 1998, and 2000.

This revenue generates \$7.31 million, which represents a 7.55% increase over the prior year. This revenue is projected to increase based upon adding three shift commanders and an EMT.

The chart below provides a ten year history.

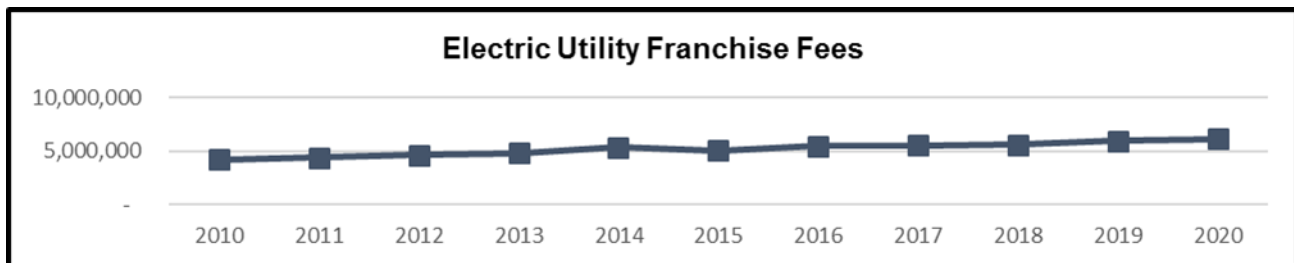


Electrical Franchise Fees

The City charges a license fee of five percent on the gross receipts derived from the sale of electricity for domestic and commercial consumption in the City. The tax is collected by the utility company and remitted to the City the following month.

This revenue generates \$6.16 million, which represents a 3.77% increase over the prior year. This revenue is projected based upon historical trend analysis.

The chart below provides a ten year history.



Federal Grants

The City applies for, and receives money from the Federal government for several different programs. These funds are not guaranteed, so the City is very conservative in the estimation of grants. Some projects are funded with the understanding that if the grant is not awarded, the project will not be completed.

Examples of some federal grants:

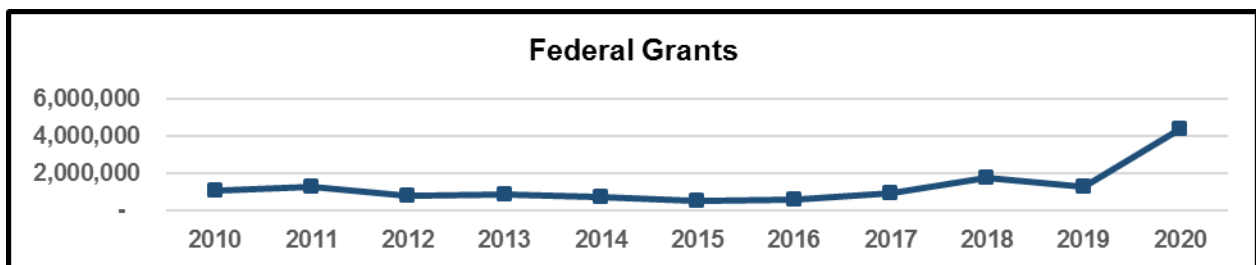
- Heart of America Regional Computer Forensic Laboratory (HARCFL) awarded to assist with digital evidence procedures.
- Federal Aviation Administration (FAA) Airport Improvement Program (AIP) awarded to assist with maintenance of the airport.
- Various law enforcement overtime grants such as seatbelt enforcement, DWI checkpoints etc.
- Department of Housing and Urban Development (HUD) to assist with housing discrimination complaints.
- Community Development Block Grants (CDBG) awarded to assist low income residents with the purchase of a home.

A listing of these federal grants by fund is included below:

Federal Grants	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budgeted	% Change
General Fund	\$ 50,392	\$ -	\$ -	0%
Capital Imp. Reserve	1,378,110	843,000	3,953,000	369%
Outside Agencies	4,061	-	-	0%
Fair Housing	17,150	32,000	32,000	0%
HOME Program	334,734	410,000	410,000	0%
Total	1,784,447	1,285,000	4,395,000	242%

This revenue generates \$4.4 million, which represents an increase of 242% from the prior year. The revenue is projected to increase predominantly based on an FAA grant to reconstruct runway 15-33 at the airport.

The chart below provides a ten year history.



Transfer from the General Fund

The General Fund transfers moneys to various funds to support a variety of activities. Most notably, in 2020 the City is transferring \$2.4 million from the General Fund to support recreational activities, and \$788,000 to support the new Internal Service Fund created to better proportionally share the cost of the Finance Administration, Human Resources, Risk Management, and Information Technology departments across the City – rather than have the majority of those costs borne by the General Fund as has been the past practice.

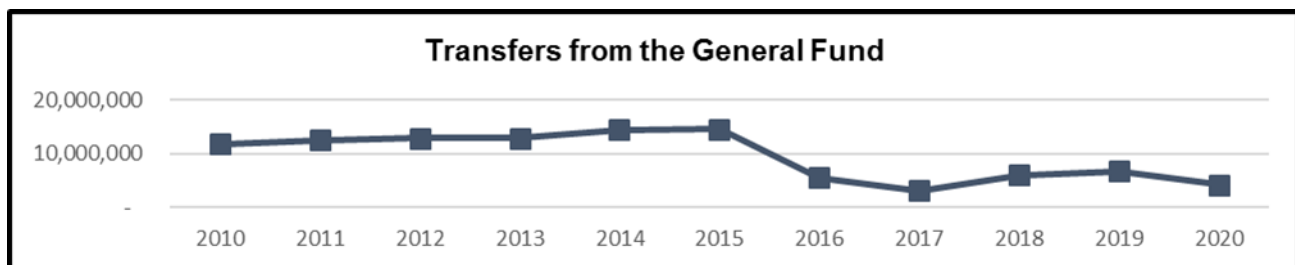
The City also transfers \$398,000 to the Bond and Interest Fund to support the green bond initiative, \$350,000 to the Housing Trust Fund, and two transfers to Capital Improvement Reserve and Equipment Reserve funds for support of the Capital Improvement Plan (CIP). The City bases the last two transfers on a formula to keep the fund balance in the General Fund around 25% of expenses.

A chart of those transfers are listed below:

Transfer To:	FY 2018	FY 2019 Estimated	FY 2020 Budgeted	% Change
Capital Improvement Fund	\$ 2,319,000	\$ 2,160,000	\$ 200,000	-91%
Equipment Reserve Fund	180,000	1,409,000	200,000	-86%
Recreation Fund	2,374,989	2,403,000	2,553,000	6%
Special Gasoline Tax	-	-	150,000	100%
Bond & Interest	375,000	398,000	398,000	0%
Solid Waste	-	-	334,000	100%
Public Parking	-	-	46,000	100%
Golf Course	-	-	45,000	100%
Housing Trust	800,000	350,000	350,000	100%
TOTAL	\$6,048,989	\$ 6,720,000	\$ 4,276,000	-36%

This revenue generates \$4.28 million, which represents a decrease over the prior year. The actual rate of transfers will be determined annually to keep the General Fund Balance around 25% of expenses.

The chart below provides a ten year history.



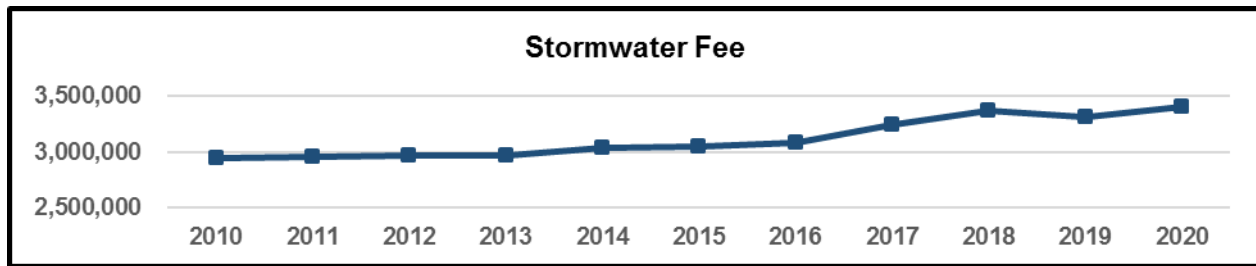
Note: Before 2016, the City budgeted all sales taxes in the General Fund, and then transferred them to the special revenue funds.

Storm Water Charges

These revenues are based on the area of impervious surface on the property. The amount charged is determined by multiplying the number of Equivalent Residential Unit (ERU's) by the current rate. An ERU is 2,366 square feet. The rates are set by the City Commission and can be found here: <https://lawrenceks.org/utility-billing/rates/>.

This revenue generates \$3.4 million, which represents a 3% increase over the prior year. The budget reflects a rate increased based upon the rate model which takes into account current cash flow needs, capital needs, and operating expenses.

The chart below provides a ten year history.

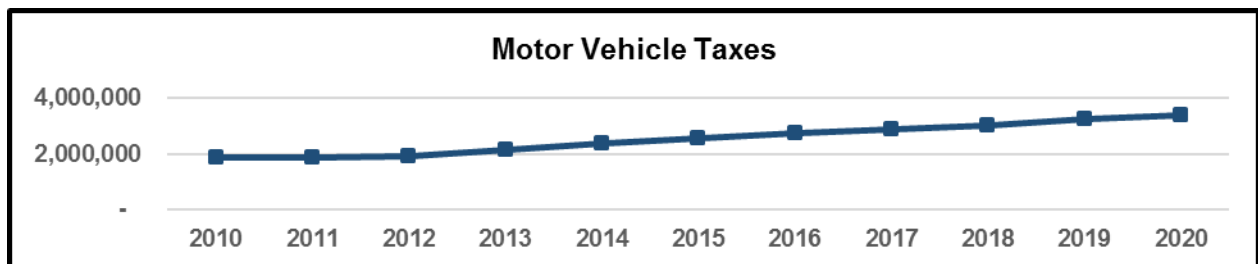


Motor Vehicle Taxes

This tax is applied to all vehicles registered in the City of Lawrence. The County Treasurer collects and distributes this tax to all taxing jurisdictions according to a state-mandated formula.

This revenue generates \$3.4 million, which represents a 3.34% increase over the prior year. The revenue is projected based on the State's formula.

The chart below provides a ten year history.



Transfer from Water/Waste Water Fund

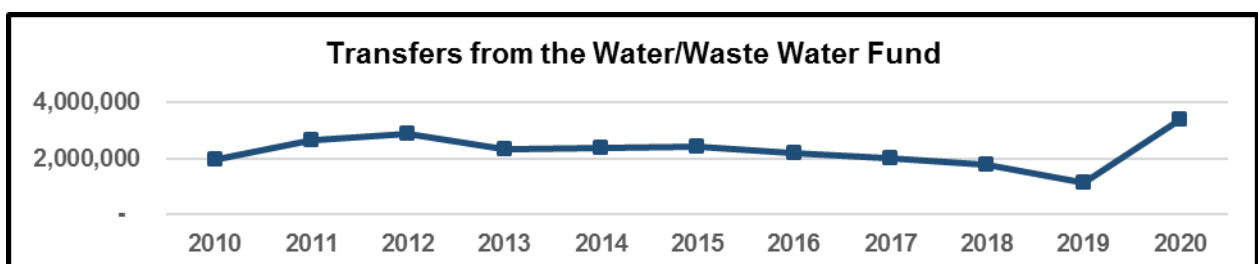
The Water/Waste Water Fund transfers moneys to the General Fund and to the non-bonded construction fund. The funds transferred to the General Fund are to help stabilize the mill levy. The entire 2020 transfer to the General Fund is attributed to a reduction from personnel, that is being off-set with a transfer, for positions that are funded in the Water/Waste Water Fund but work in other operations such as a portion of each Assistant City Manager, Senior Assistant City Attorney, and Administrative Technician in the City Clerk's Office. The City also transfers funds to the non-bonded construction fund so that projects can cash funded as well as debt funded.

A chart of those transfers are listed below:

Transfer TO:	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budgeted	% Change
General Fund support	\$ 157,067	\$ 132,220	\$ 362,980	175%
Non-Bonded Construction	1,638,750	1,020,000	3,000,000	194%
Total	1,795,817	1,152,220	3,362,980	192%

This revenue generates \$3.36 million, which represents an increase over the prior year. The largest increase is a plan to cash fund more projects in the 2020-2024 Capital Improvement Plan (CIP).

The chart below provides a ten year history.

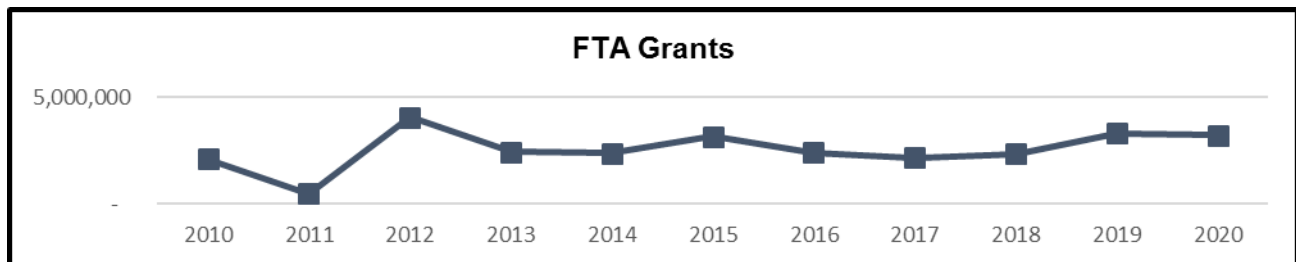


Federal Transit Administration (FTA) Grant

The City applies for, and receives money through the FTA for the Urbanized Area Formula Funding program. This program makes federal resources available to urbanized areas for transit capital and operating assistance in urbanized areas and for transportation-related planning. An urbanized area is an incorporated area with a population of 50,000 or more that is designated as such by the U.S. Department of Commerce, Bureau of the Census.

This revenue generates \$3.22 million, which represents a decrease of 2.42% from the prior year. The revenue is projected based on the transportation department's grant requests.

The chart below provides a ten year history.

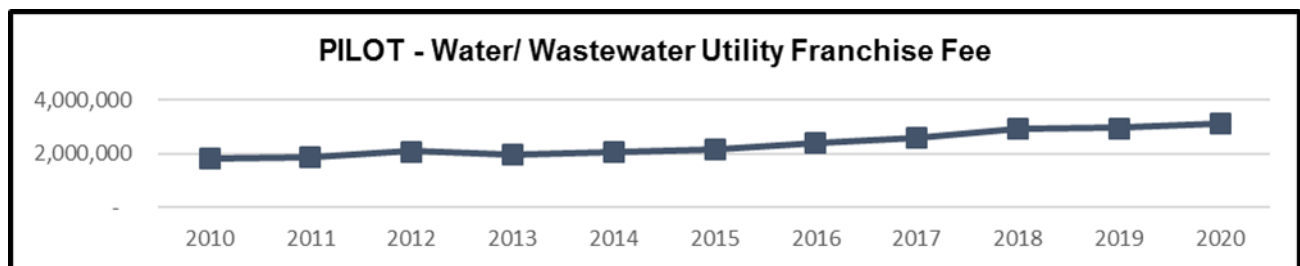


Payment in Lieu of Taxes (PILOT) for Water/ Waste Water Utility Franchise Fee

This revenue accounts for moneys paid by utility customers to support the usage of the City's right of way. The franchise fee is 6% of charges billed so this revenue estimate is directly tied to the amount of water the City anticipates selling.

This revenue generates \$3.13 million, which represents a 5.9% increase over the prior year. This revenue is projected based upon projected water utility rates.

The chart below provides a ten year history.

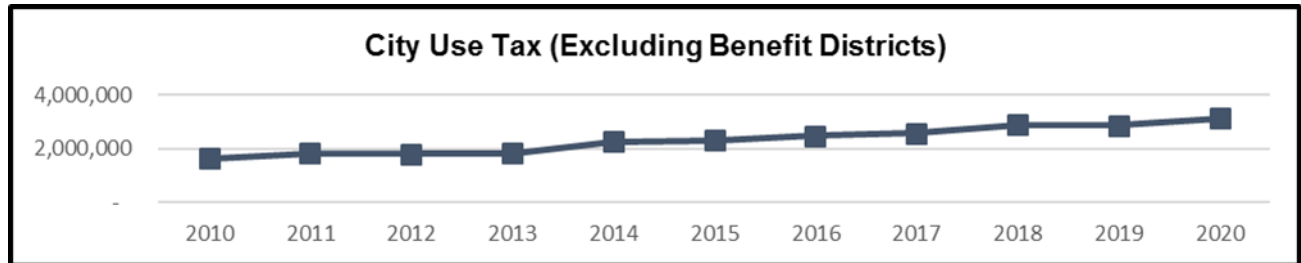


Compensating Use Tax

Compensating use tax is a tax paid to out-of-state retailers on goods and merchandise purchased from other states and used, stored, or consumed in Kansas on which no sales tax was paid. The rate is equivalent to the sales tax rates. The City has a 1% general sales tax. The City also has three special sales taxes that all expire March 31, 2029; 0.3% for streets, infrastructure, and equipment; 0.2% for public transportation, and 0.05% for public housing.

This revenue generates \$3.13 million, which represents a 8.88% increase over the prior year. This revenue is projected based upon historical trends and current market analysis which projects very moderate growth in sales tax, and a little better projection for use tax which indicates that sales are moving to the online environment.

The chart below provides a ten year history.

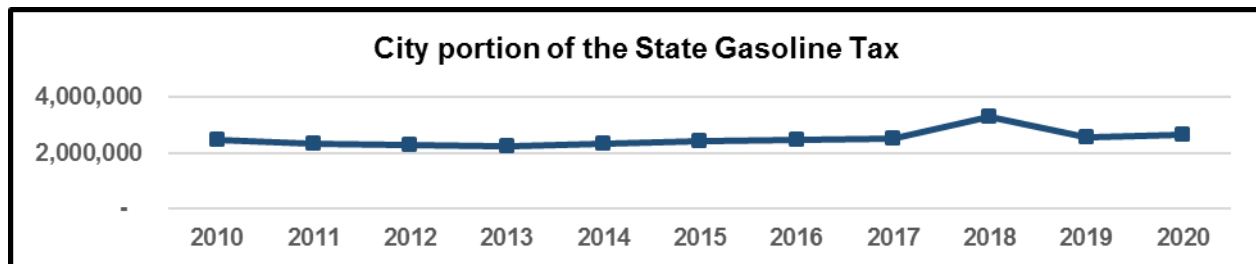


City portion of the state Gasoline Tax

The City receives funds from the state gasoline tax for use on our public roadway network. These funds are allocated to the City based upon our percentage of the State population.

This revenue generates \$2.67 million, which is a 4.91% increase over the prior year. This estimate is based upon the historic trend line.

The chart below provides a ten year history.

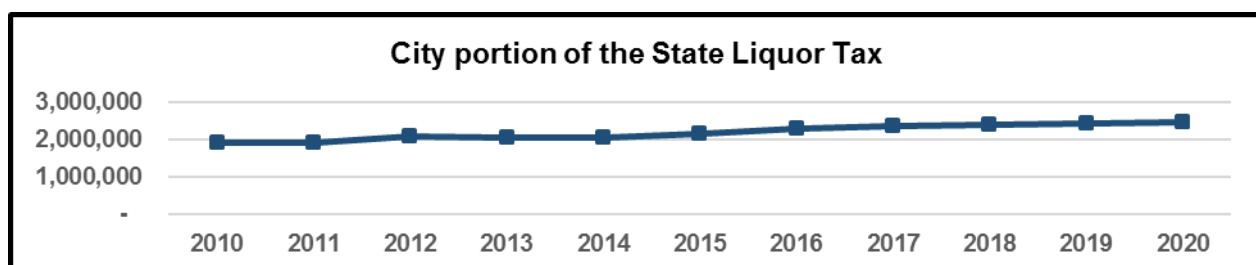


City portion of the State Liquor Tax

Kansas imposes a 10% liquor drink tax on the sale of drinks containing alcoholic liquor by clubs, caterers, or drinking establishments. The 10% liquor drink tax is also imposed on the acquisition cost of alcoholic liquor used in free samples offered by clubs and drinking establishments. The City receives 70% of these funds and distributes 1/3 to the General Fund, 1/3 to the Special Recreation Fund, and 1/3 to the Special Alcohol Fund.

This revenue generates \$2.48 million, which represents a 1.85% increase over the prior year. This revenue is projected based upon historical trends.

The chart below provides a ten year history.

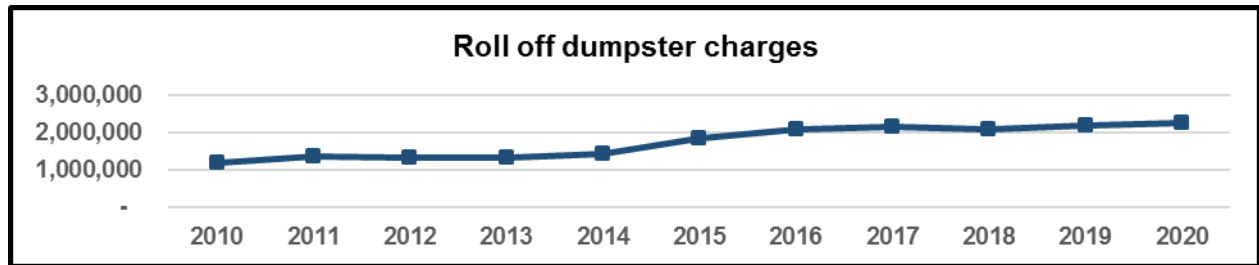


Roll-off disposal charges

Roll-off services are available for high volume waste generators. Roll-off containers are ideal for commercial, industrial, and construction-demolition sites, and for peak volume generation events (such as move-in and move-out for residential complexes). The rates are set by the City Commission and can be found here: <https://lawrenceks.org/swm/rolloffservices/>.

This revenue generates \$2.27 million, which is an increase of 2.99% over the prior year. This revenue is not currently tied to a rate model, but the City plans to have one established by the 2021 budget process.

The chart below provides a ten year history.

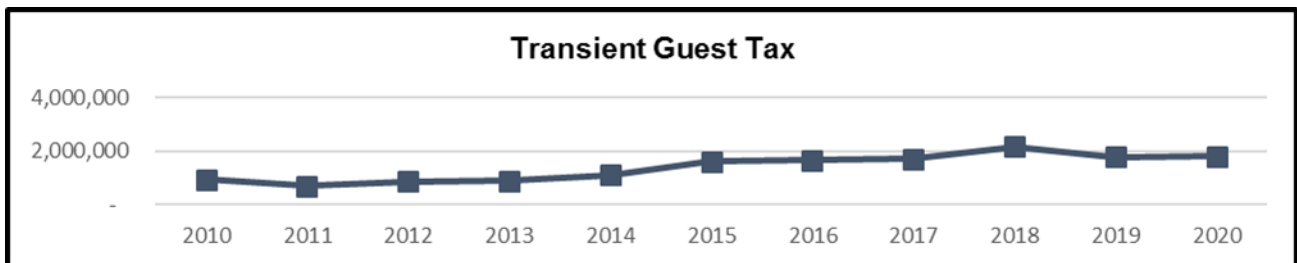


Transient Guest Tax

The Transient Guest Tax is a tax imposed on guests of hotels or other lodging facilities. This tax is commonly referred to as a "bed tax," "hotel occupancy tax," or "motel tax." The rate is set by the City Commission and is currently 6%.

This revenue generates \$1.81 million, which is 2.08% higher than the prior year. This revenue is based on historical trend analysis.

The chart below provides a ten year history.

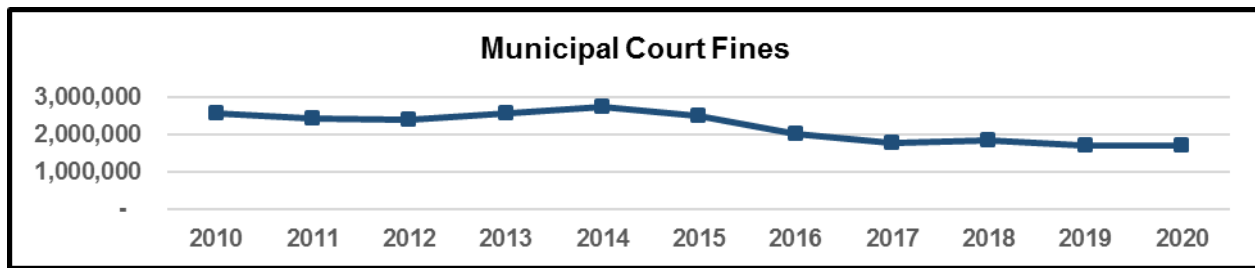


Municipal Court Fines

These revenues derive from the fines assessed by the municipal court judge for violation of City Ordinances.

This revenue generates \$1.7 million, which is flat with the prior year. This revenue has been trending down since 2014 with a slight increase in 2018. Based on historical trends, we are recommending leaving this revenue flat in 2020.

The chart below provides a ten year history.

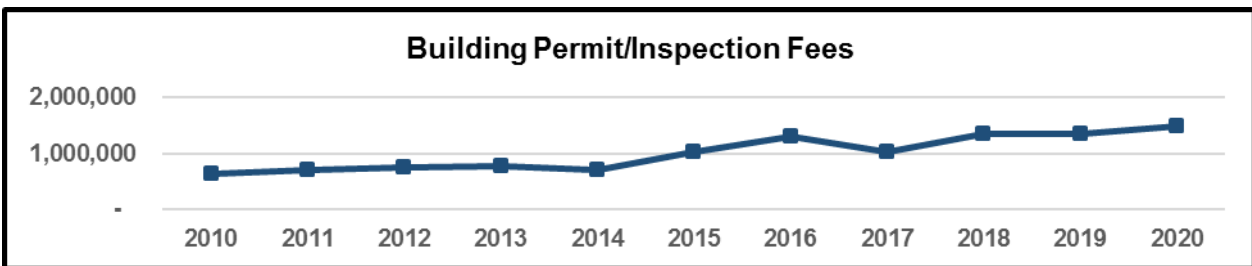


Building Permit/Inspection Fees

Building Permit Fees are paid to build, erect, construct, enlarge, or alter buildings or structures as required per the Uniform Building Code (UBC).

This revenue generates \$1.48 million, which is 8.86% higher than the prior year. This revenue is based on historical trend analysis, and a projection of anticipated projects in FY 2020.

The chart below provides a ten year history.

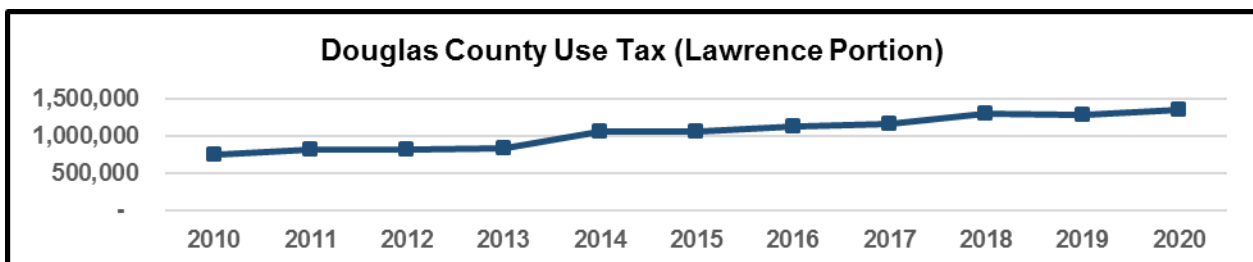


Douglas County Compensating Use Sales Tax

Compensating use tax is a tax paid to out-of-state retailers on goods and merchandise purchased from other states and used, stored, or consumed in Kansas on which no sales tax was paid. The rate is equivalent to the sales tax rates. Douglas County has a 1% general sales tax. Based on State Law, half of the revenue is distributed among the county and incorporated cities in the county based on the total tangible property tax levies in each jurisdiction for the previous year. The other half of the revenue is distributed among the county and incorporated cities in the county based on the population in each jurisdiction.

This revenue generates \$1.36 million, which represents a 5.76% increase over the prior year. This revenue is projected based upon historical trends and current market analysis which projects very moderate growth in sales tax, and a little better projection for use tax which indicates that sales are slipping to the online environment.

The chart below provides a ten year history.



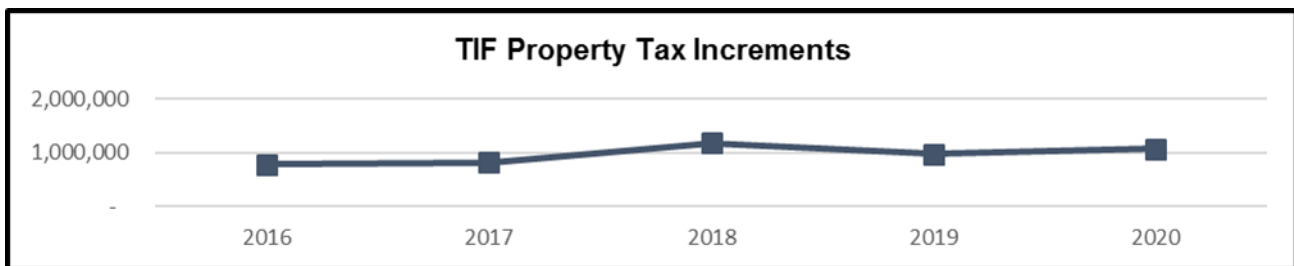
Tax Increment Finance (TIF) Property Taxes

These revenues are used to account for property taxes that are captured by the TIF and paid to the developer as an economic development incentive for the project. The City has four active TIF districts with property tax abatements.

TIF Districts	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budgeted	% Change
Oread	\$ 361,989	\$ 362,000	\$ 397,000	10%
9th and N. H. North	240,319	241,000	265,000	10%
9th and N. H. South	359,625	342,000	376,000	10%
901 New Hampshire	28,085	29,000	29,000	0%
Total	990,018	974,000	1,067,000	10%

This revenue generates \$1.07 million, which represents a 9.55% increase over the prior year. This revenue is projected based on historical trends and market research.

The chart below provides a ten year history.



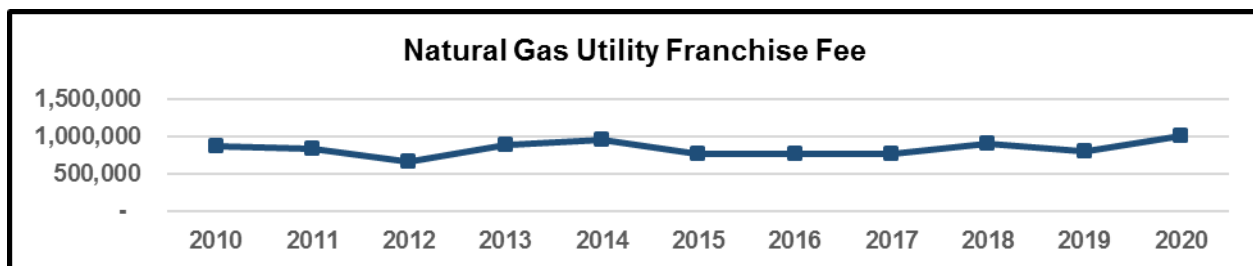
Note: The City did not have any active TIF projects from 2010-2016.

Natural Gas Franchise Fees

The City charges a license fee of three percent on the gross receipts derived from the sale of natural gas for domestic and commercial consumption in the City. The tax is collected by the utility company and remitted to the City the following month.

This revenue generates \$1.01 million, which represents a 25.37% increase over the prior year. This revenue is projected based upon historical trend analysis.

The chart below provides a ten year history.

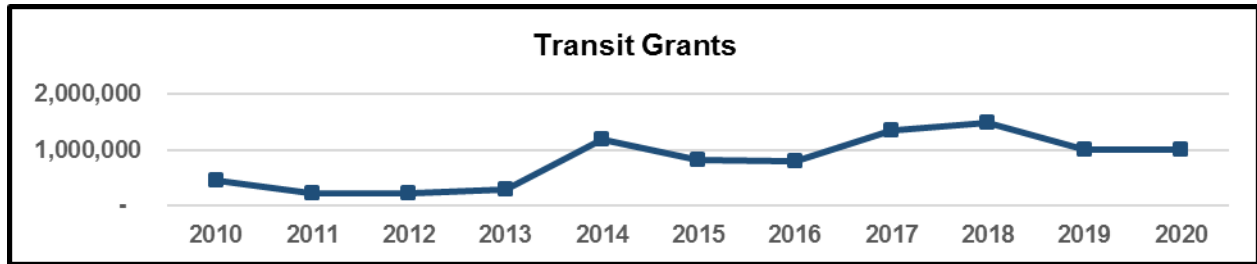


Transit Grants

The City applies for, and receives money through the Kansas Department of Transportation (KDOT) for the Comprehensive Transportation program. This program helps support our public transit system with about 40% of the grant going toward capital and the remaining 60% going towards operations.

This revenue generates \$1 million, which is flat with the prior year. The revenue is projected based on the transportation department's grant requests.

The chart below provides a ten year history.





City of Lawrence

List of Acronyms

BTBC	Bioscience Technology Business Center
CASA	Court Appointed Special Advocate
CIP	Capital Improvement Plan
DCCCA	Douglas County Citizens Committee on Alcoholism
DOT	Department of Transportation
DMI	Destination Management Inc.
EECBG	Energy Efficiency & Conservation Block Grant Program
ERC	Employee Relations Committee
ERU	Equivalent Residential Unit
FAA	Federal Airport Administration
FEMA	Federal Emergency Management Agency
FTE	Full Time Equivalent
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GO Bonds	General Obligation Bonds
GPS	Global Positioning System
HHW	Household Hazardous Waste
HUD	Housing and Urban Development
IAFF	International Association of Fire Fighters
ITC	Investigative Training Center
KDOT	Kansas Department of Transportation
KU	University of Kansas
LDCBA	Lawrence Douglas County Biosciences Authority
LDCHD	Lawrence Douglas County Health Department
LEAP	Lawrence Excellence Award Program
LEC	Lawrence Douglas County Law Enforcement Center
LHBA	Lawrence Home Builders Association
LKPD	Lawrence, Kansas Police Department
LPOA	Lawrence Police Officers Association
NELAP	National Environmental Laboratory Accreditation Program
NPDES	National Pollutant Discharge Elimination System
PILOT	Payment In Lieu of Taxes
PIRC	Public Incentives Review Committee
RCPRC	Rock Chalk Park Recreation Center
ROW	Right of Way
SCADA	Supervisory Control and Data Acquisition
SLT	South Lawrence Trafficway
SWAN	Solid Waste Annex North
TDD	Transportation Development District
TIF	Tax Increment Financing
USD 497	Unified School District 497
WWTP	Waste Water Treatment Plan

Lawrence at a Glance



Incorporated: 1854

Form of Government: Council-Manager

Number of City Commissioners: 5

County Seat: Douglas County

City Population: 102,002

Land Area: 34.3

Bachelor's Degree or Higher: 57.1% of residents age 25 and over have a Bachelor's Degree or higher

Universities: University of Kansas and Haskell Indian Nations University

Public School District: #497

School Enrollment: 11,612

City Residents' Median Household Income: \$54,243

Median Age: 27.5

Unemployment Rate: 3.6%

Hospital: Lawrence Memorial Hospital

Fire Medical Calls for Service: 11,734

Police Calls for Service: 100,142

Miles of Sanitary Sewer: 454

Miles of Water Mains: 523

Number of Parks: 56

Park Acreage: 3,800

Approximate Number of Volumes at the Lawrence Public Library: 207,500



Glossary

Ad Valorem: Latin term meaning “from the value”. It is used to refer to property taxes.

Appraised Value: An amount determined by the County Appraiser’s office as to what a property is worth. In Kansas, property is appraised at 100% of market value.

Assessed Valuation: A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying ad valorem property taxes. In Kansas, the percentages are: Residential (11.5%); Commercial (30%); and Personal (20%).

Balanced Budget: An operating budget in which the operating revenues plus beginning fund balance are equal to, or exceed, operating expenditures.

Bonds: Debt instruments representing a promise to pay a specified amount of money at a specified time and at a specified periodic interest rate. Bonds are used to finance major capital projects or adverse judgments.

Budget: A financial plan for a specified period of time of the governmental operation that matches all planned revenues and expenditures with the services provided to the residents of the city.

Capital Improvement Program (CIP): A multi-year plan for capital expenditures needed to maintain and expand the public infrastructure. It projects the infrastructure needs for a set number of years and is updated annually to reflect the latest priorities, cost estimates, or changing financial strategies.

Capital Improvements: Expenditures related to the acquisition, expansion or rehabilitation of an element of the City’s infrastructure.

Capital Outlay: Equipment valued at more than \$20,000 and having a useful life of more than one year.

Commodities: Consumable goods, such as office supplies, that are used by the City.

Contractual Services: Services provided to the City by firms, individuals, or other City departments.

Debt Service: Payment of interest and principal on an obligation resulting from the issuance of bonds.

Enterprise Fund: A type of Fund, which is accounted for in a manner similar to a private business enterprise. Usually the governmental entity intends for enterprise funds to fully recover their costs through user fees.

Expenditures: Current cash operating expenses and encumbrances.

Fare Box Receipts: Fares collected from transit system users placed in Fund 210, the Public Transportation Fund.

Fiscal Year: A twelve-month period to which the operating budget applies. In the City of Lawrence, this period is from January 1 to December 31.

Franchise Fees: An amount charged to a utility in exchange for the rights to provide utility services within the City and to operate within the public right-of-way.

Fund: An independent governmental accounting entity with a self-balancing group of accounts including assets, liabilities, and fund balances.

Fund Balance: The excess of fund’s assets over its liabilities and reserves.

Glossary

General Obligation Bond: Long-term debt payable from the full faith and credit of the City. Typically such bonds are payable from property taxes.

Government Fund: A fund used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities (except those that account for proprietary or fiduciary funds). There are four types of governmental funds: general, special revenue, debt service, and capital projects.

Grant: Contributions or gifts of cash or other assets from another governmental unit (typically state or federal) to be used or expended for a specified purpose, activity, or facility.

Infrastructure: The physical assets of the City (e.g. streets, water/sewer lines, public buildings, and parks).

Interest on Investments: Revenue received from the purchase of securities including certificates of deposit, treasury notes and federal agency notes.

Internal Service Fund: Account for activities that provide goods and services to other departments or agencies on a cost-reimbursement basis. Some examples include: financial services, human resources, information systems, risk management, etc.

Inter-fund Transfer: Transfer of resources between funds that are not recorded as revenues to the fund receiving or expenditure to the fund providing.

Mill Levy: The tax rate to apply when calculating property taxes. A mill represents 1/10 of 1 cent. The mill levy is typically expressed as an amount per \$1,000 of assessed valuation, (i.e., a mill levy of 1.00 would result in a tax of \$1.00 per each \$1,000 in assessed valuation.)

Operating Budget: The budget that applies to all expenditures except capital improvement projects.

Personal Services: Cost of wages, salaries, retirement, and other fringe benefits for City employees.

Priority Based Budgeting: A budgeting tool to review the budget by program or service area and determine a prioritization.

Reserves: An account used to indicate that a portion of a fund balance is restricted or set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Revenue: Income for the fiscal year. The major categories of revenue include taxes, state shared revenues, fees and charges, interest on investments, and fines and forfeits.

Revenue Bonds: Long-term debt payable from a designated revenue source such as water revenue or sales tax revenue.

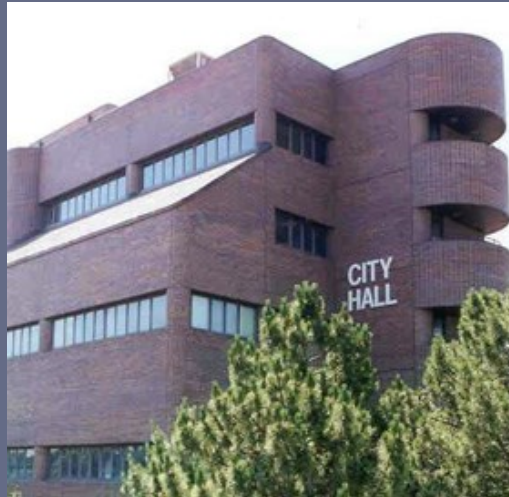
Special Revenue Funds: A type of Fund used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specified purposes.

Tax Levy: The total amount to be raised by general property taxes for the purposes specified in the approved City budget.

Tax Rate: The amount of tax levied for each \$1,000 of assessed valuation.

User Fees: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Water and Sewer Charges: The charge to customers receiving water and sewer services provided by the City's treatment, distribution, and collection systems, which pay for operational and capital costs in Fund 501, the Water and Wastewater Fund.



Home to a population of 102,002 the City of Lawrence, Kansas is a diverse and multifaceted city that provides many of the amenities of a large metropolitan area, while still maintaining a strong sense of community. Located in Northeast Kansas, Lawrence is just 45 minutes west of Kansas City, and 30 minutes east of Topeka, the state capital.

Lawrence offers a rich and fascinating history, a wide range of exciting cultural experiences, nationally recognized educational institutions, and some of the most unique and enjoyable shopping opportunities in the Midwest.

Lawrence is also home to two universities: the University of Kansas and Haskell Indian Nations University. Approximately 28,000 students attend KU, which has one of the nation's most beautiful campuses. Haskell Indian Nations University is the nation's only inter-tribal university for Native Americans, representing more than 150 tribes from all across the country.



City of Lawrence

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