



# 2020 Budget

CITY OF LAWRENCE, KANSAS

Adopted 2020 Operating and  
2020-2024 Capital Improvement Budget

## **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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August 13, 2019

Dear Mayor and Commissioners,

I am pleased to present the 2020 Adopted 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 adopted operating budget totals \$235,386,000 across all funds. The adopted budget required many tough decisions to be made. The adopted budget leaves many department projects, personnel requests, and equipment needs unfunded.

In addition, 2020 is the first year we will 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 adopted budget included a moderate increase in City utility rates to cover the increased costs of providing services. More information is available later in the document.

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,  
Craig Owens  
City Manager

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City of Lawrence

# 2020 Budget

## 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

**Craig Owens**, 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**, 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

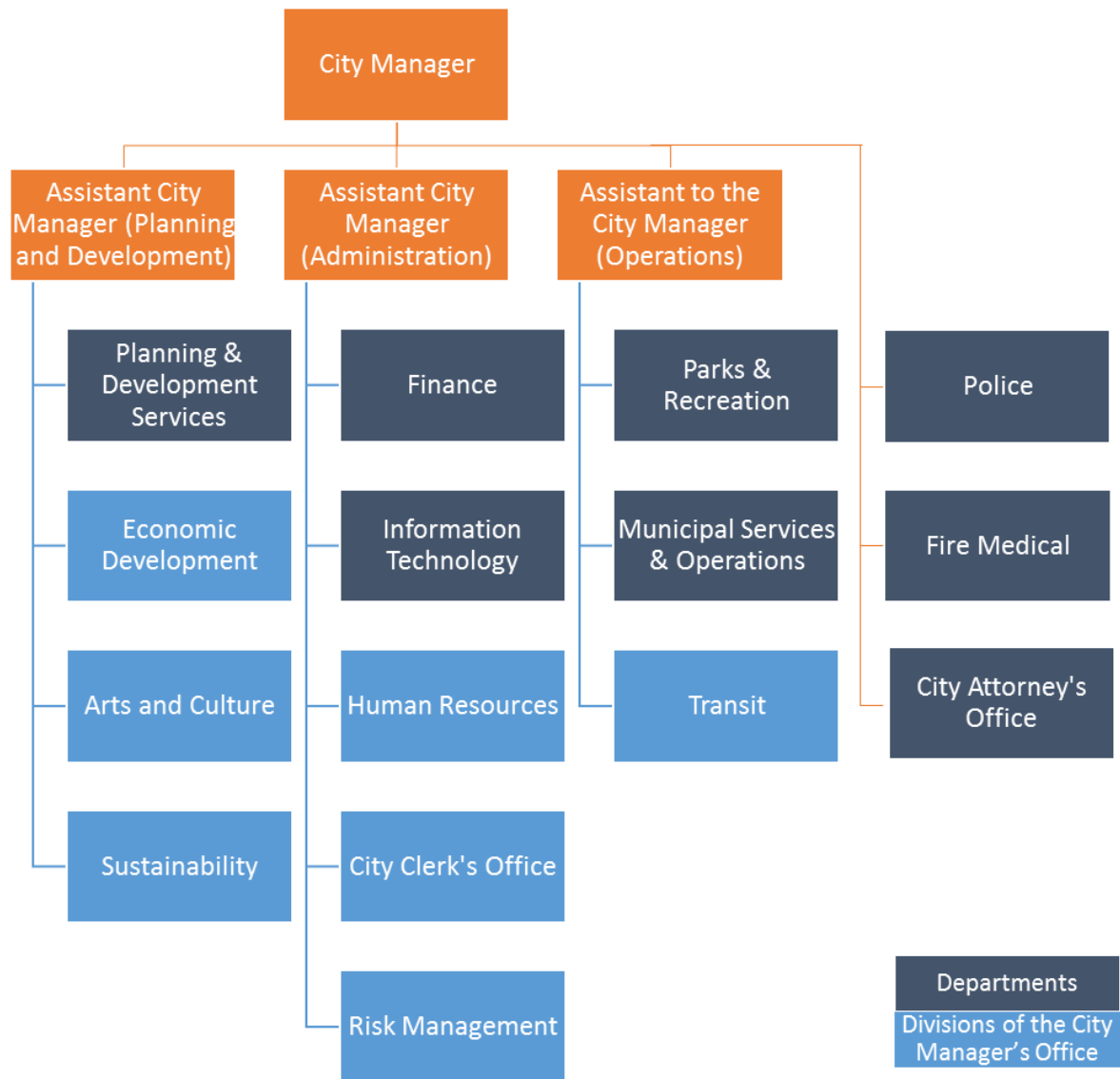
**Scott McCullough**, Planning &  
Development Services Director

**James Wisdom**, Information Technology  
Director



# 2020 Budget

## ORGANIZATIONAL CHART



# BUDGET FACTS 5

# 2020 Budget

## Property Tax Mill Levy Rate

The 2020 Budget includes a flat mill levy rate of 33.319 mills. The budget assumes an assessed valuation of \$1,090,533,504. One mill of property tax generates \$1,090,533 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) and the Local International Fire Fighters Association (IAFF). 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](http://www.lawrenceks.org/budget/current).

# 2020 Budget

FUND

HIGHLIGHTS



## GENERAL OPERATING FUND

- Mill levy rate remained flat at 19.952 mills
- Total revenues increase \$3,578,000 or 4.61%
- Assessed valuation increased 5.1%
- 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 \$766,000 or 0.94%
- 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 3.0 FTEs to the Fire Medical Department

## PUBLIC LIBRARY FUND

- Assessed valuation increased 5.1%
- Mill levy rate remained flat at 4.045 mills
- 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 \$453,000 or 3.53%
- Assessed valuation increased 5.1%
- 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

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- Revenue increases will be needed to keep up with increased costs for providing services or a reduction in service will be needed in future years
- Expenditures have exceeded revenues for a number of years and the projected fund balance at the end of 2020 is 3%
- Internal Service Fund costs are included in the Contractual Services
- Total expenditures are estimated to increase \$124,000 or 2.03%

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## SPECIAL ALCOHOL FUND

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- 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

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## SPECIAL GAS TAX FUND

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- Total revenues are estimated to increase \$97,000 or 3.46%
- Total expenditures are estimated to increase \$222,000 or 7.50%

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## SPECIAL RECREATION FUND

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- 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 \$23,000 or 2.67% due to the internal service funds

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## GUEST TAX FUND

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- 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

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## ADMINISTRATIVE SERVICES FUND

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- 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



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## WATER AND WASTEWATER FUND

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- Revenues are anticipated to increase \$2,904,000 or 5.90%
- Revenues include a rate increase to keep up with ongoing operating and maintenance needs
- 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

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## SOLID WASTE FUND

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- Revenues include a 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 \$351,000 or 2.29%

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## PUBLIC PARKING FUND

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- Total revenues are anticipated to increase \$794,000 or 55.52%
- Several rate increases were approved as part of this budget; the fund was 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

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## STORM WATER UTILITY FUND

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- Total revenues are anticipated to increase \$99,000 or 2.97%
- Revenues include 3% rate increase
- Total expenditures are decreasing \$396,000 or 10.38%

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## PUBLIC GOLF COURSE FUND

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- 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	5.0	5.0	5.0	5.0	0.0
City Auditor	1.0	0.0	0.0	-	0.0
Office of the City Manager**	37.0	35.0	42.5	42.5	0.0
Planning & Development Services	30.5	29.5	30.0	30.0	0.0
Finance	19.6	19.6	19.6	19.6	0.0
Information Technology	11.0	11.0	12.0	13.0	1.0
Office of the City Attorney	24.8	25.5	25.5	25.5	0.0
Police**	182.0	184.0	179.0	179.0	0.0
Fire Medical	153.0	153.0	153.0	156.0	3.0
Municipal Services & Operations*	314.0	307.0	306.0	306.0	0.0
Parks & Recreation	80.3	78.3	77.3	77.3	0.0
<b>TOTAL</b>	<b>858.2</b>	<b>847.9</b>	<b>849.9</b>	<b>853.9</b>	<b>4.0</b>

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

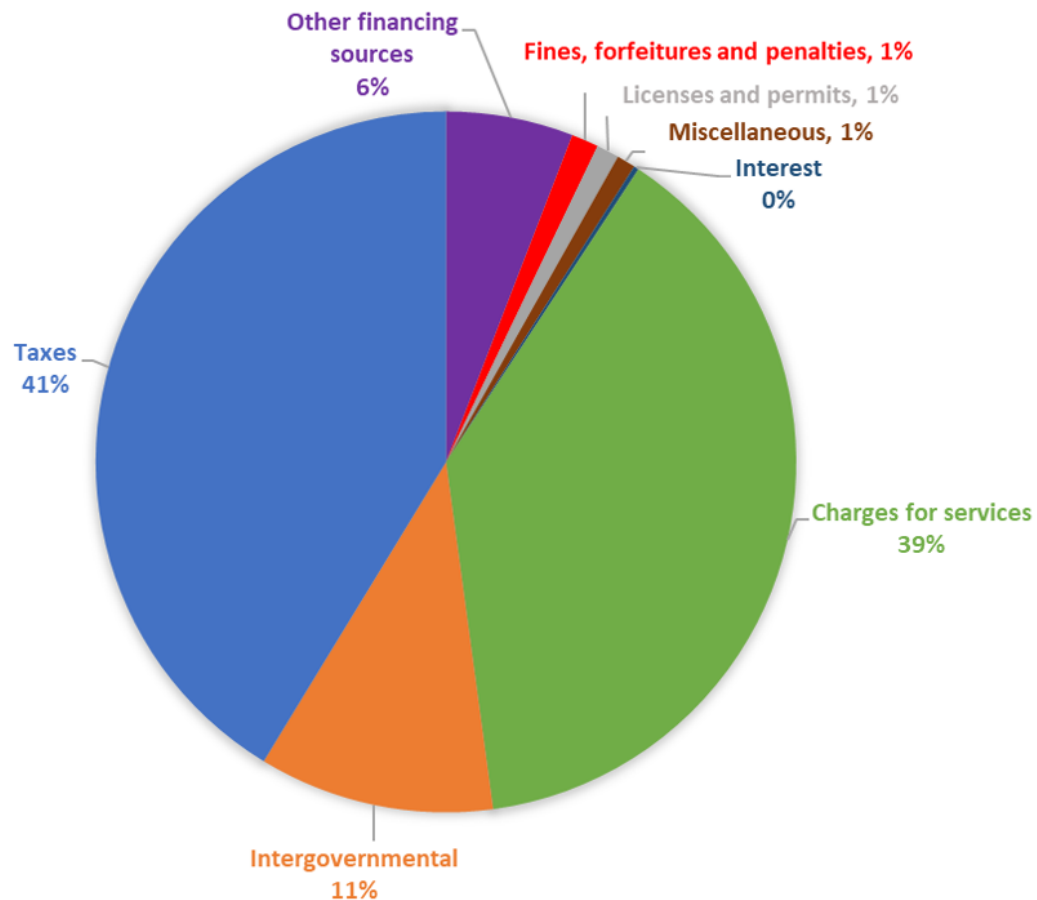
\*\*Note that in 2019 there were 7.0 FTEs moved from the Police Department to the City Manager's Office for Parking Enforcement

- 2020 Personnel Changes
  - Added 3.0 Assistant Shift Commander/Battalion Chiefs (Fire Medical)
  - Added 1.0 Security Administrator (Information Technology)
- 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.

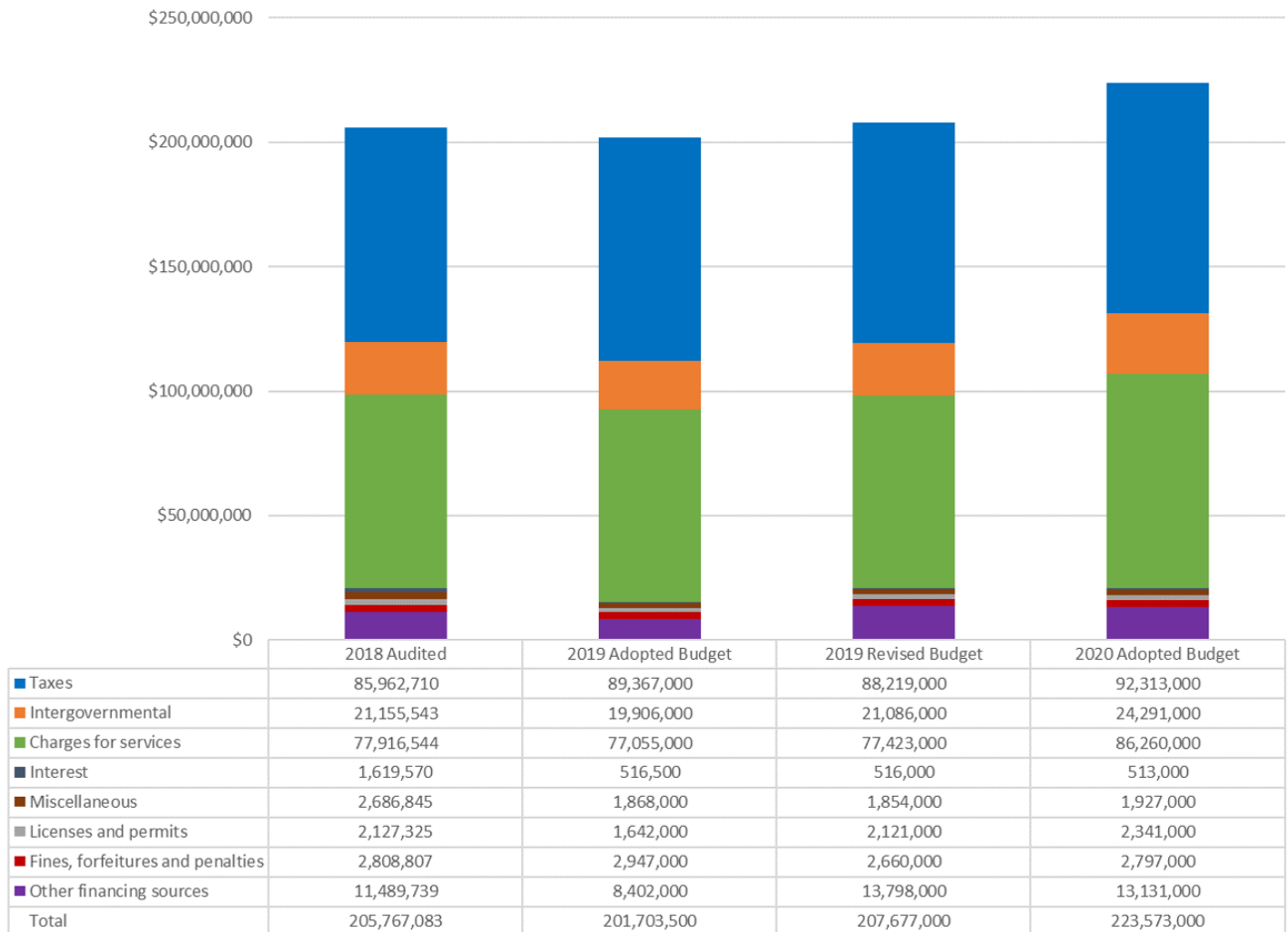
**Operating Transfers:** Transfers are used to move money from one fund to another.



# 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.

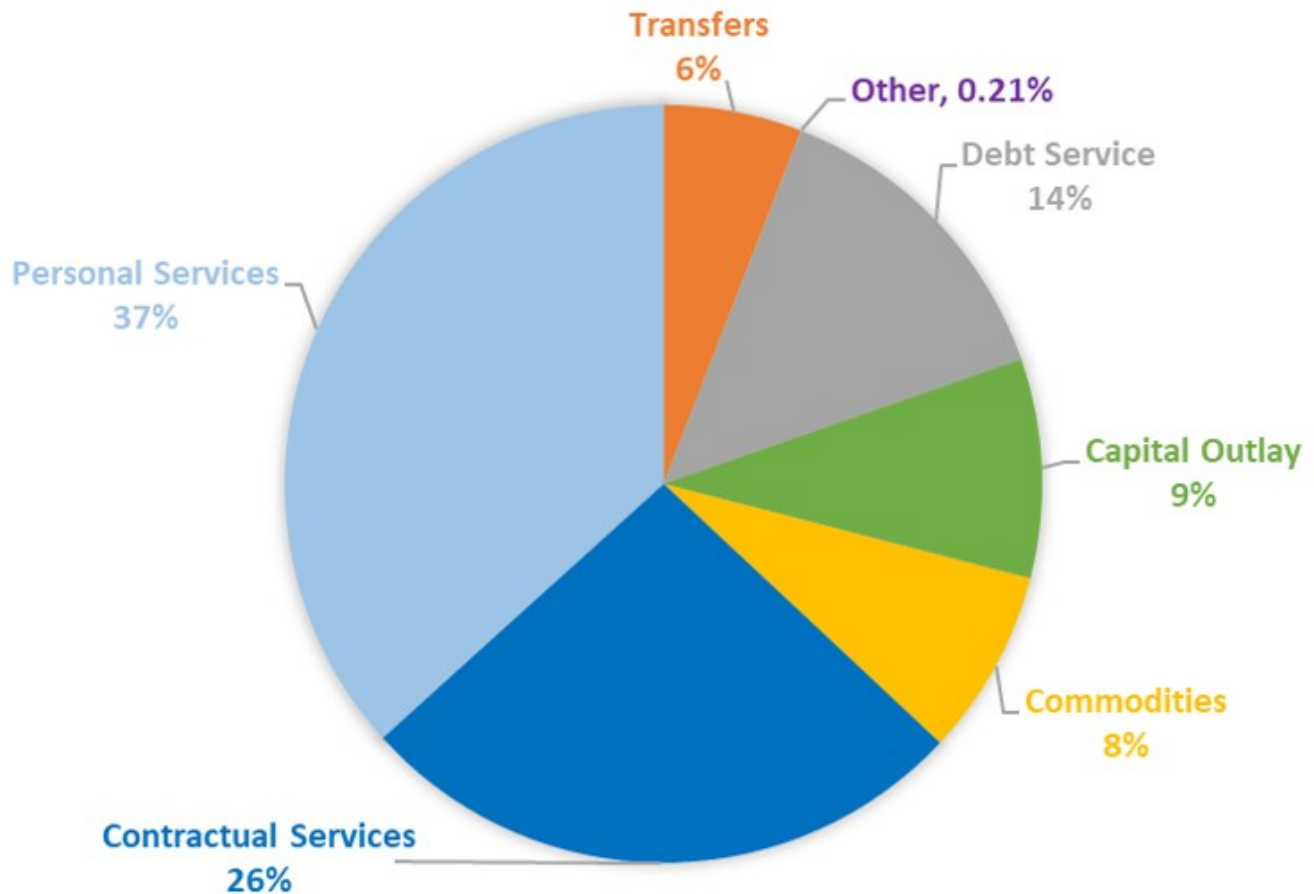
**Miscellaneous:** This is comprised of all other revenue sources not identified in another category. Some examples include: interest earned, reimbursements, rentals, sale of assets, donations, and recycling fees.

For additional information on revenues, please view Appendix A: Revenue Summary starting on page 179 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.

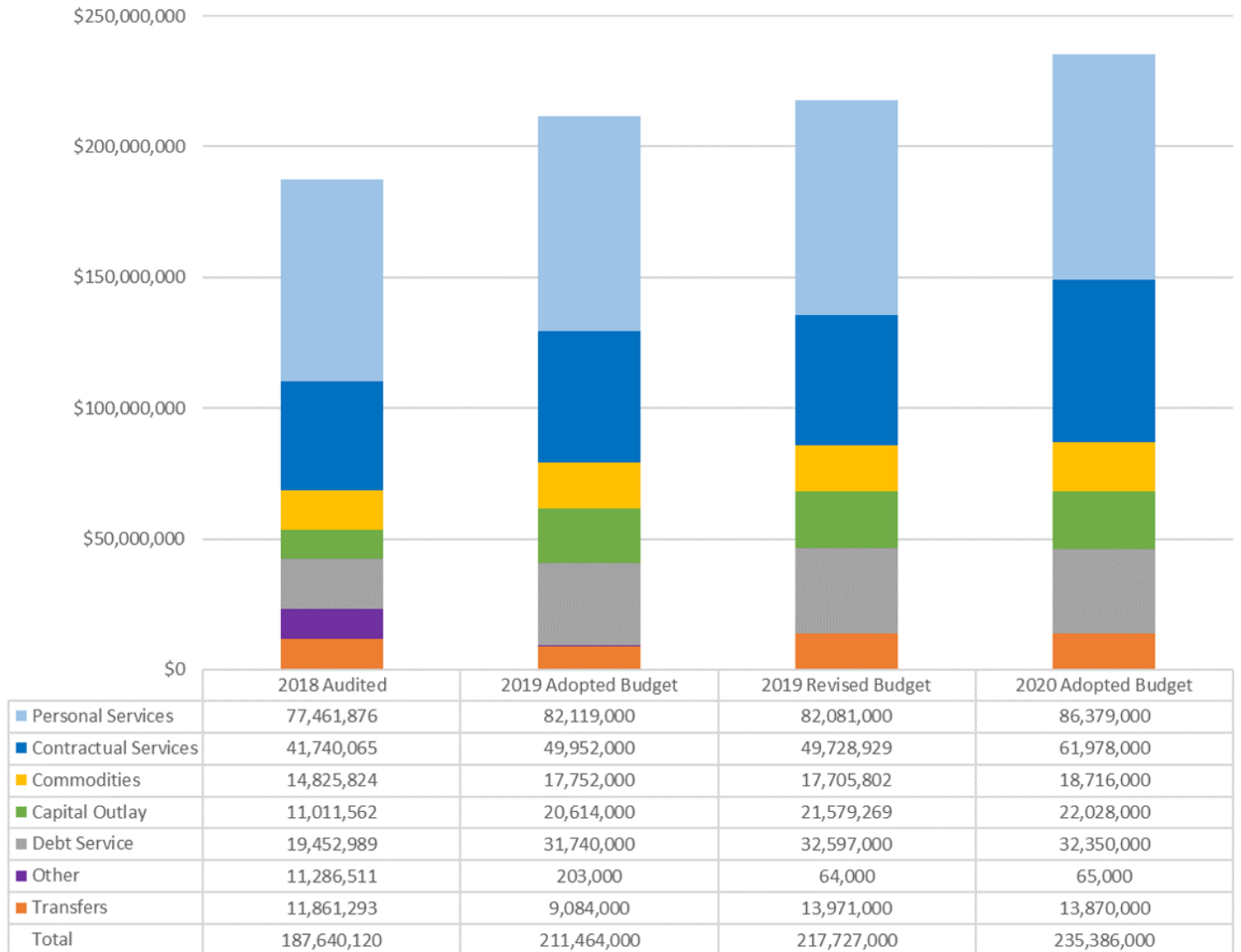
**Capital Outlay:** Land, buildings, building improvements, vehicles, large equipment, and infrastructure improvements. These are large items that have a useful life of two (2) years or more.

**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 Audited	2019 Adopted Budget	2019 Revised Budget	2020 Adopted Budget
(001) General	\$ 73,433,582	\$ 77,664,000	\$ 81,377,000	\$ 82,143,000
(201) Airport Improvement Fund	31,949	220,000	200,000	367,000
(202) Capital Improve Reserve	8,427,877	7,035,000	7,898,000	10,918,000
(205) Equipment Reserve Fund	1,715,535	1,272,000	2,118,000	2,626,000
(206) Guest Tax Fund	1,930,094	2,161,000	2,155,000	1,920,000
(209) Library Fund	4,268,000	4,457,000	4,538,000	4,782,000
(210) Transit Fund	3,252,451	9,696,000	6,208,000	9,237,000
(211) Recreation	5,670,079	6,224,000	6,096,000	6,220,000
(213) Special Alcohol Fund	803,941	963,000	963,000	826,000
(214) Special Gas Tax Fund	2,640,483	2,943,000	2,960,000	3,182,000
(216) Special Recreation Fund	734,085	898,000	860,000	883,000
Economic Development Funds	1,721,661	2,717,000	1,848,000	2,563,000
(301) Debt Service	12,993,422	11,693,000	12,441,000	12,583,000
(501) Water & Wastewater Fund	43,348,860	48,644,000	49,570,000	52,454,000
(502) Solid Waste Fund	10,924,005	14,625,000	15,360,000	15,711,000
(503) Public Parking System	1,941,010	1,900,000	1,189,000	2,224,000
(505) Storm Water Utility	2,772,772	3,523,000	3,815,000	3,419,000
(506) Golf Course	851,778	1,105,000	898,000	970,000
(552) Water and Wastewater Non-Bonded Construction	-	1,000,000	2,460,000	4,720,000
(562) Solid Waste Non-Bonded Construction	247,000	-	1,465,000	-
(504) Central Maintenance Fund	3,704,859	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	560,947	1,507,000	632,000	1,470,000
(605) Cemetery Perp Care Fund	-	5,000	5,000	5,000
(607) Housing Trust Fund	678,640	848,000	1,048,000	1,275,000
(611) Outside Agency Grants	3,778,996	4,059,000	4,927,000	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	564,025	752,000	1,000,000	752,000
(633) Home Program Fund	338,549	332,000	440,000	439,000
(641) Transportation Planning	196,883	262,000	300,000	202,000
(652) Law Enforcement Trust Fund	1,429	50,000	50,000	50,000
<b>Total</b>	<b>\$ 187,640,118</b>	<b>\$ 211,464,000</b>	<b>\$ 217,727,000</b>	<b>\$ 235,386,000</b>



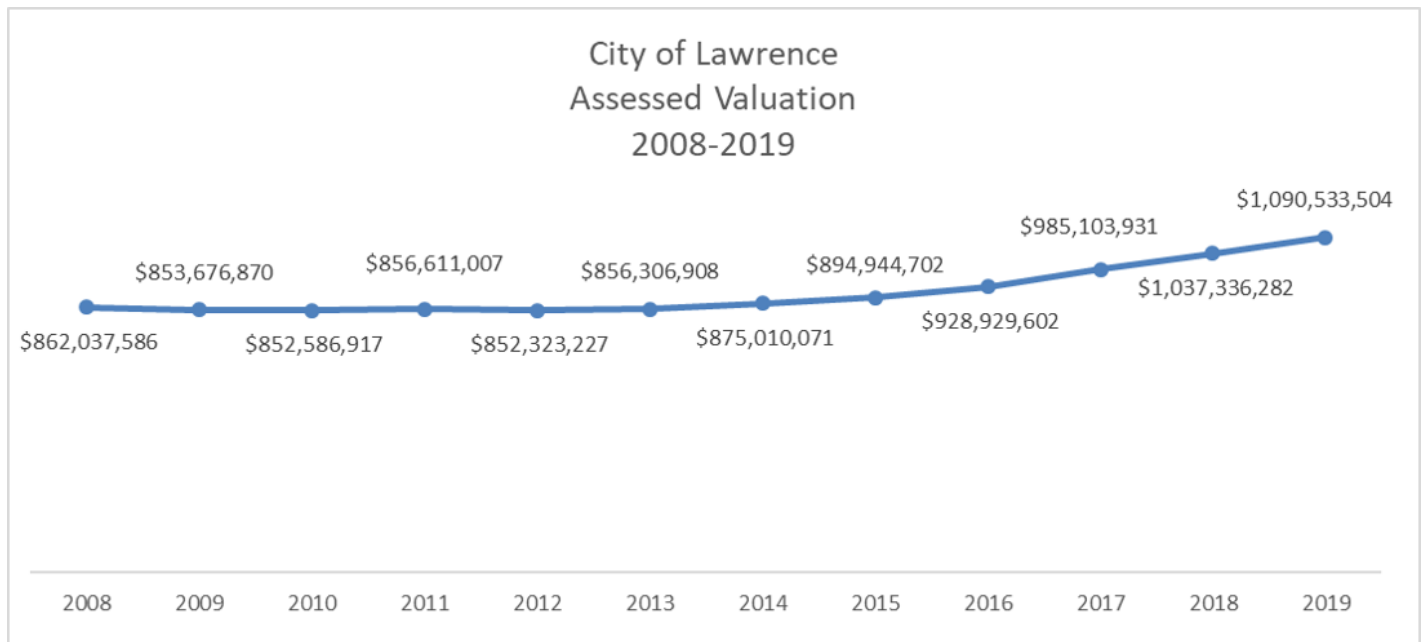
# 2020 Budget

## PROPERTY TAX OVERVIEW

### Computation of Ad Valorem Tax Requirements and Mill Levy

2019 Estimated Assessed Valuation for 2020 Budget: \$1,090,533,504.

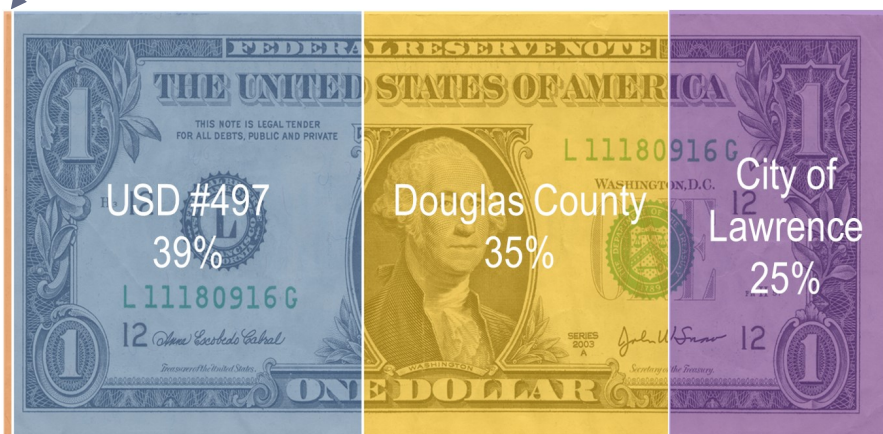
FUND NUMBER	FUND	2019 REQUIREMENTS	2.5% DELINQUENT TAXES	AD VALOREM TAX AMOUNT	MILL RATE
<b>Property Tax Levy Funds</b>					
001	General Operating	21,758,000	435,000	21,323,000	19.952
209	Library	4,411,000	88,000	4,323,000	4.045
	<i>Sub Total Property Tax Levy Funds</i>	26,169,000	523,000	25,646,000	23.997
<b>Supplemental Tax Levy Funds</b>					
301	Bond and Interest	10,166,000	203,000	9,963,000	9.322
	<i>Sub Total Supplemental Tax Levy Funds</i>	10,166,000	203,000	9,963,000	9.322
	<b>GRAND TOTAL</b>	<b>36,335,000</b>	<b>726,000</b>	<b>35,609,000</b>	<b>33.319</b>



# PROPERTY TAX OVERVIEW

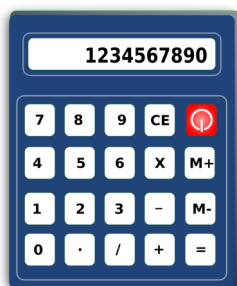
# 2020 Budget

STATE OF KANSAS: 1%



The City of Lawrence receives approximately 25% of the property taxes paid by a Lawrence resident. Approximately 39% go to the School District (USD #497). Douglas County receives approximately 35% 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%:

$$\begin{array}{rcl} \text{Market Value of Home} & = & \$200,000 \\ & & \times 11.5\% \\ \hline \text{Assessed Valuation} & = & \$23,000 \end{array}$$

2

Multiply your assessed valuation by the mill rate levied by the City for 2020:

$$\begin{array}{rcl} \text{Assessed Valuation} & & \$23,000 \\ \times \text{City Mill Rate} & \times & 33.319 \\ \hline & & \$766,337 \end{array}$$

3

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

$$\$766,337 / 1,000 = \$766$$

\*Commercial Property is assessed at 25%

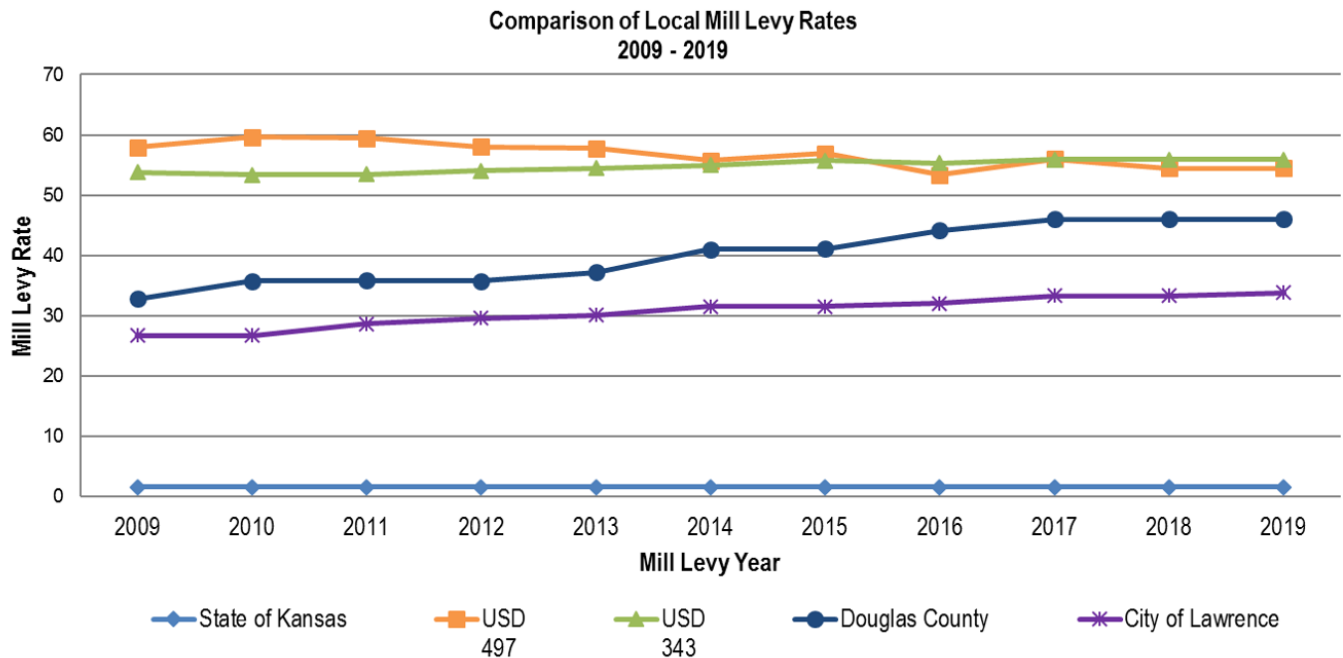
## Estimated 2019 City Property Tax

Fair Market Value	Assessed Value	Est. City Tax Bill
100,000	11,500	383
125,000	14,375	479
150,000	17,250	575
175,000	20,125	671
200,000	23,000	766
225,000	25,875	862
250,000	28,750	958
275,000	31,625	1,054
300,000	34,500	1,150
350,000	40,250	1,341
400,000	46,000	1,533
450,000	51,750	1,724
500,000	57,500	1,916
600,000	69,000	2,299
800,000	92,000	3,065
1,000,000	115,000	3,832

The table above shows that for residential property, the 2020 City tax bill equates to approximately \$3.83 for each \$1,000 of the fair market value (fmv). For commercial property, it equates to approximately \$8.33 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	52.984	46.430	33.319	134.233

## City Mill Levy

Tax Levy	2015	2016	2017	2018	2019
General Operating Fund	19.227	19.475	19.482	19.928	19.952
Debt Service	8.504	8.504	9.757	9.310	9.322
Library	3.757	4.039	4.040	4.040	4.045
Total	31.488	32.018	33.279	33.278	33.319

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.

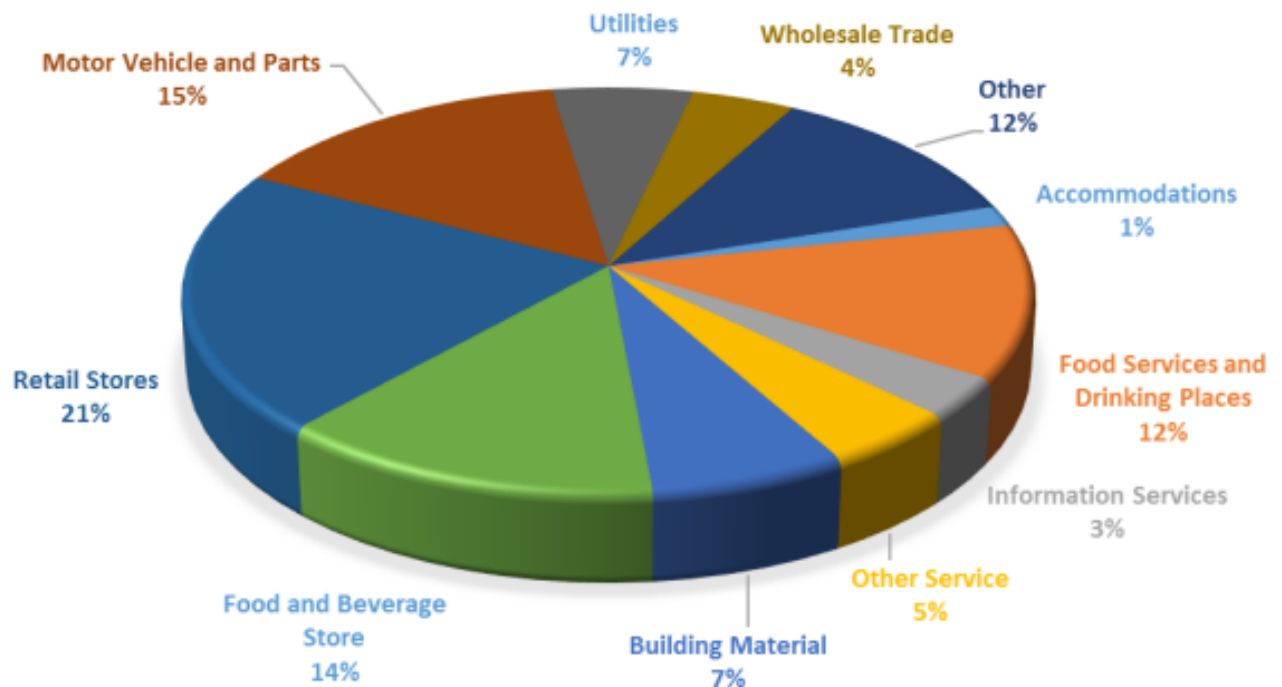
\*Assumes 2020 levy is equal to 2019 levy. This chart will be updated after all agency budgets are adopted.

## SALES TAX OVERVIEW

# 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 December 2019.

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



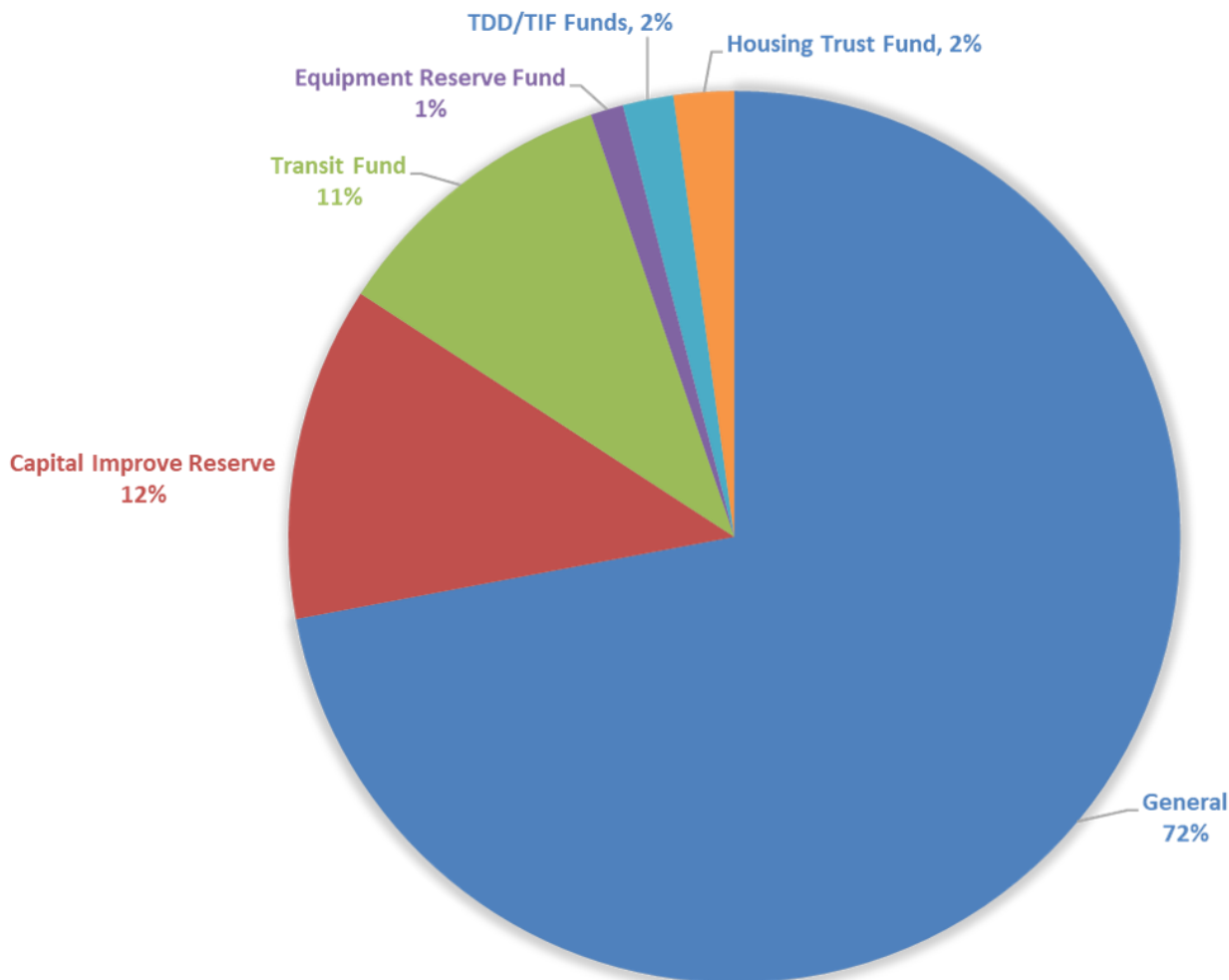
For additional information on sales tax, please view the [monthly sales tax reports](#).



# 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.

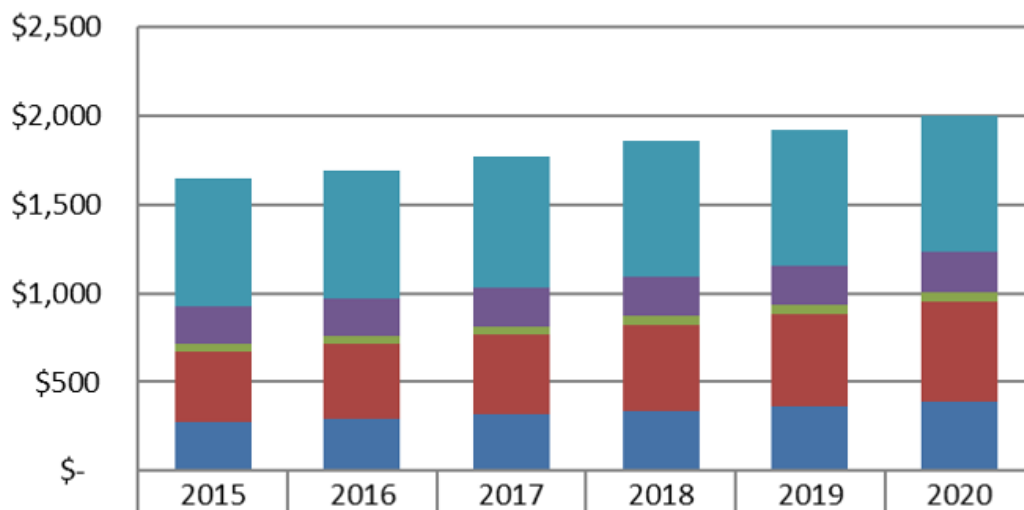


Fund	2018 Audited	2019 Adopted Budget	2019 Revised Budget	2020 Adopted Budget
General	\$29,605,993	\$30,371,000	\$29,780,000	\$30,443,000
Capital Improve Reserve	4,933,071	4,594,000	5,000,000	5,128,000
Transit Fund	4,597,004	4,368,000	4,368,000	4,482,000
Equipment Reserve Fund	583,333	500,000	500,000	500,000
TDD/TIF Funds	808,620	789,000	685,000	777,000
Housing Trust Fund	-	497,000	497,000	924,000
<b>Total</b>	<b>\$40,528,021</b>	<b>\$41,119,000</b>	<b>\$40,830,000</b>	<b>\$42,254,000</b>

# HOUSEHOLD FINANCIAL IMPACT

# 2020 Budget

**Annual Financial Impact to Residential Households**



City Property Tax	2015	2016	2017	2018	2019	2020
Solid Waste	\$724	\$724	\$736	\$765	\$765	\$766
Stormwater	\$213	\$213	\$219	\$226	\$226	\$232
Sewer - 4,000 Gallons/Month	\$48	\$48	\$49	\$51	\$52	\$54
Water - 4,000 Gallons/Month	\$395	\$419	\$447	\$482	\$519	\$561
	\$272	\$292	\$316	\$338	\$359	\$388
Total	\$1,652	\$1,696	\$1,768	\$1,862	\$1,922	\$2,002

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 \$80 more for City services in 2020. This is an increase of 4.2%.

# 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

<b>Partially Funded, Unfunded, or Reduced Budget Requests</b>	<b>Amount</b>
<b><u>All Departments</u></b>	
2020 Unfunded CIP Projects	\$7,079,000
Merit Pool	1,397,000
<b><u>City Attorney's Office</u></b>	
Requested 1.0 FTE Assistant City Attorney	111,000
<b><u>Information Technology</u></b>	
Requested 1.0 FTE Help Desk Technician	82,000
<b><u>Police</u></b>	
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
<b><u>Fire Medical</u></b>	
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
<b><u>Parks &amp; Recreation</u></b>	
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
<b><u>Total</u></b>	<b>\$9,996,000</b>

# 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:

- 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	\$78,285,617	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

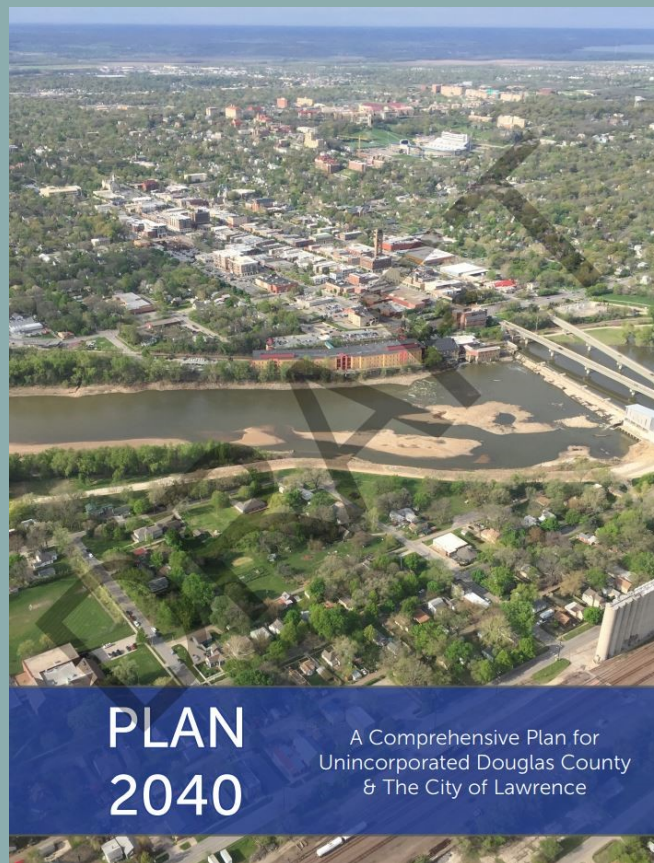
This scoring matrix was adopted by the City Commission in October of 2018 and is based on the seven (7) Critical Success Factors identified in the strategic plan. It was used to score each identified program and based on that score, the program was placed into a quartile.

Effective Governance and Professional Administration	Innovative Infrastructure and Asset Management	Safe, Healthy, and Welcoming Neighborhoods	Economic Growth and Security	Commitment to Core Services
<b>Transparency and Access to Information</b>	<b>Well Maintained, Efficient and Functional Infrastructure</b>	<b>Diverse and Unique Neighborhoods</b>	<b>Individual Prosperity</b>	<b>Legal Mandates</b>
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.
<b>Civic Engagement</b>	<b>Facilities Maintenance</b>	<b>Safe and Affordable Housing</b>	<b>Residential Development and Redevelopment</b>	<b>Emergency Response</b>
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
<b>Leadership</b>	<b>Asset Management</b>	<b>Quality and Healthy Lifestyle</b>	<b>Attracts Business</b>	<b>Availability of Safe Drinking Water</b>
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
<b>Workforce</b>	<b>Multi Modal Transportation</b>	<b>Healthy Lifestyle</b>	<b>Commercial Development and Redevelopment</b>	<b>Community Engagement</b>
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
<b>Collaborative Solutions</b>	<b>Natural and Historic Resources</b>	<b>Parks and Open Space</b>	<b>Supports Local Economy</b>	<b>Safety Presence</b>
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
<b>Fiscal Stewardship</b>	<b>Transportation</b>	<b>Culture and Arts</b>	<b>Community Evolution</b>	<b>Equitable Access</b>
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
		<b>Public Facilities and Outdoor Spaces</b>		
		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 2020 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**
- **An updated strategic plan will be adopted in 2020**

- 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:**

- **\$1,447,000 for Social Service Agencies in 2020**
- **\$350,000 from the General Fund for Affordable Housing in addition to sales tax proceeds**
- **\$750,000 for sidewalk, bike, pedestrian, and ADA ramps**
- **Community Development Programs (HOME/CDBG)**
- **\$5.4M 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
- 4% of housing units are vacant



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
- 867 paved lane miles within the City
- 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. Improvements will continue to be made in 2020.



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

- **\$1.1M for equipment for solid waste operations**
- **\$862,000 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.*

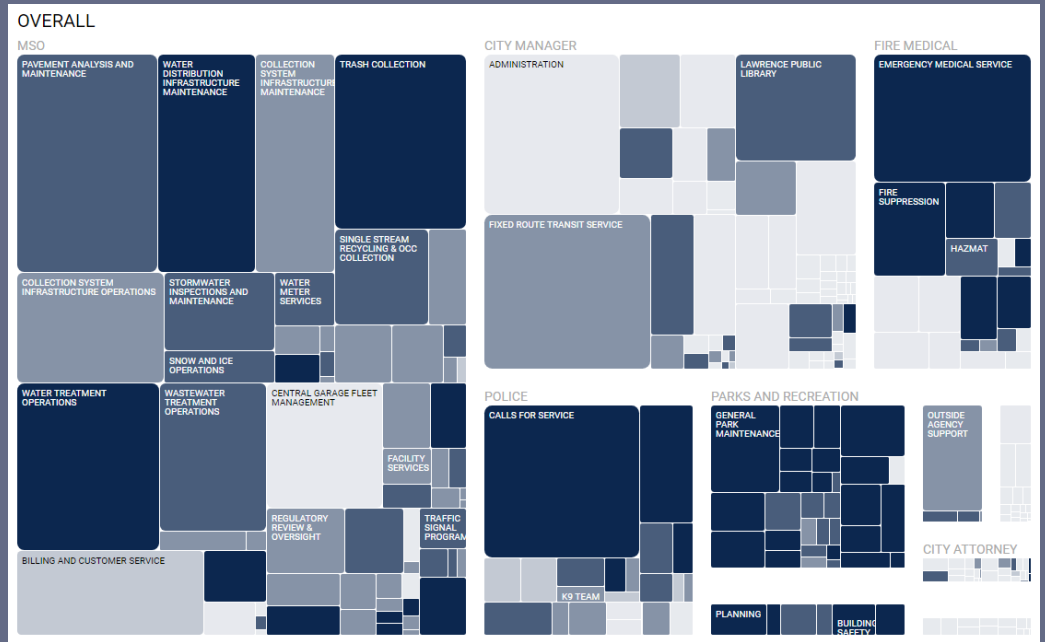


- 89% of citizen survey respondents are “very satisfied” or “satisfied” with the quality of police, fire, and EMS
- 93% of citizen survey respondents are “very satisfied” or “satisfied” with residential trash services
- 12 Coffee with a Cop Events
- Current Insurance Services Office (ISO) rating is 1



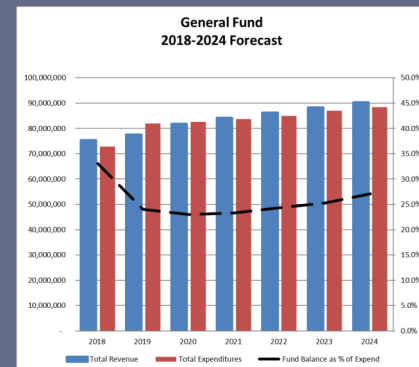
# Sound Fiscal Stewardship

*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:**

- **\$600,000 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**
- **\$280,000 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.



# Collaborative Solutions



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.

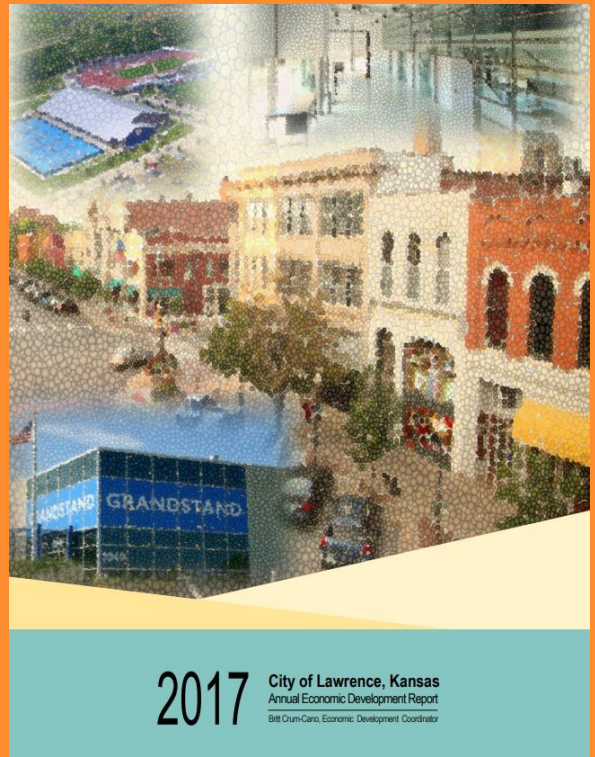
*The City of Lawrence actively seeks opportunities to leverage partnerships in order to enhance service delivery and quality of life in the most fiscally sound and responsible manner.*



# 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.



2017 City of Lawrence, Kansas  
Annual Economic Development Report  
Brett Crum-Cano, Economic Development Coordinator



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

- Median household income of \$49,897
- 3.1% 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**
- **\$996,000 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 early 2020**

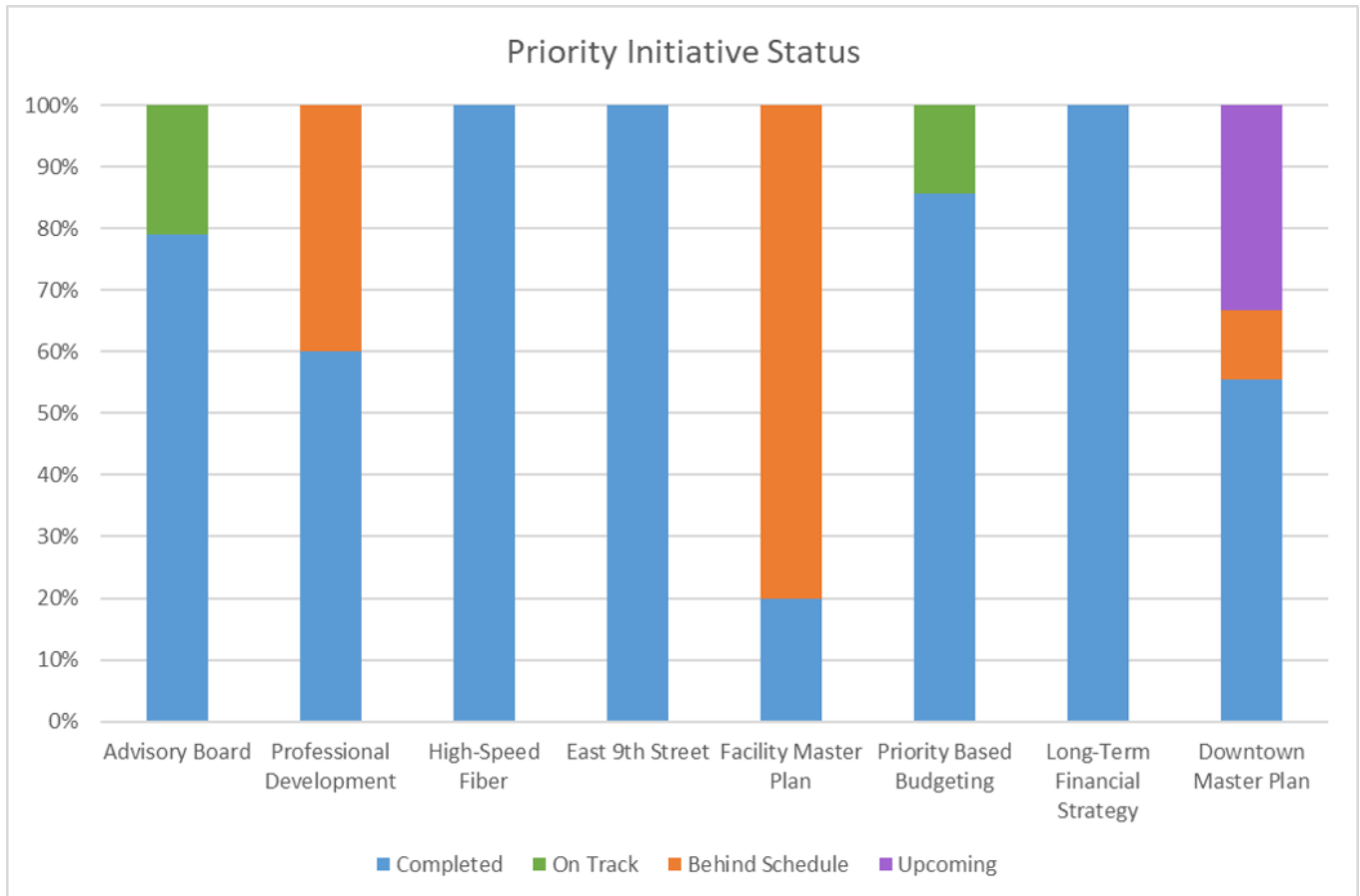


**UNMISTAKABLY  
LAWRENCE**

## PRIORITY INITIATIVES

# 2020 Budget

The chart below outlines the progress made on each identified priority initiative. These will be updated in early 2020 when the City Commission re-evaluates the existing strategic plan. There have been 3 completed initiatives and the remaining 5 are considered in progress and are anticipated to be completed in 2020.



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## FUND SUMMARIES & FINANCIAL FORECASTS

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# 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



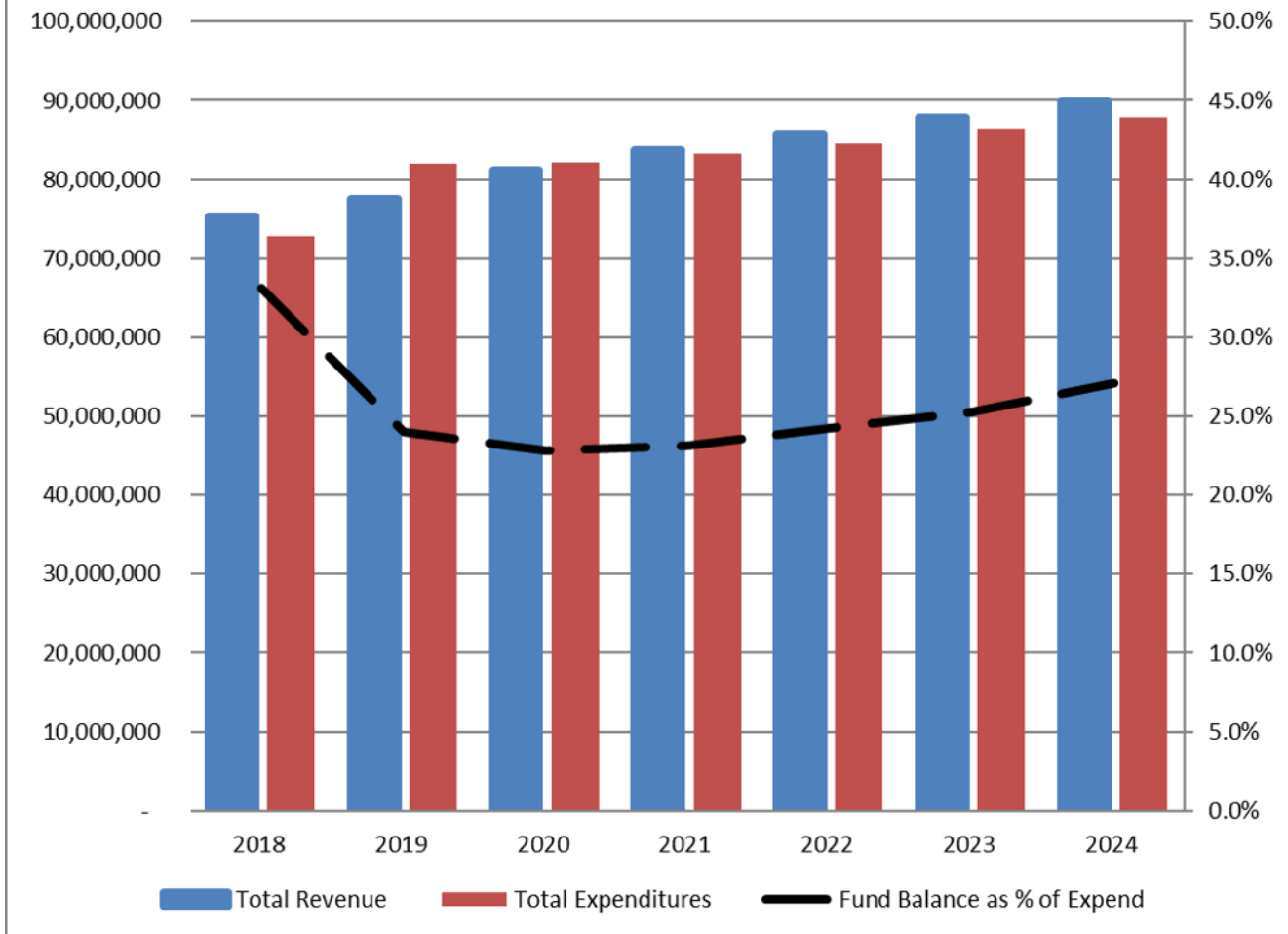
# GENERAL FUND (001)

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

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Property	\$ 21,096,814	\$ 22,854,000	\$ 22,872,000	\$ 23,996,000
Sales Tax	29,605,993	30,371,000	29,780,000	30,443,000
Franchise Fees	7,465,998	7,627,000	7,704,000	7,999,000
Federal Grants	50,392	-	-	-
State Grants	9,074	-	-	-
State Shared Revenues	894,921	919,000	886,000	901,000
Douglas County Billed Charges	6,712,371	7,206,000	7,206,000	7,431,000
Charges for services	892,243	900,000	900,000	878,000
Interest	349,971	192,000	192,000	192,000
Building Rental	92,450	60,000	60,000	60,000
Lease Of Property	51,025	32,000	32,000	47,000
Sale Of Assets	44,379	50,000	50,000	50,000
Miscellaneous	358,677	170,000	270,000	270,000
Licenses and permits	2,051,386	1,576,000	1,981,000	2,138,000
Fines, forfeitures and penalties	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
<b>Total</b>	<b>75,506,367</b>	<b>77,664,000</b>	<b>77,597,000</b>	<b>81,175,000</b>
<b>Expenditures</b>				
Personal Services	49,288,624	53,168,000	52,368,000	53,942,000
Contractual Services	11,915,835	14,442,000	14,943,000	16,712,000
Commodities	5,267,861	6,135,000	5,417,000	6,020,000
Capital Outlay	912,274	388,000	1,969,000	1,218,000
Other	-	25,000	25,000	25,000
Transfers	6,048,989	3,506,000	6,655,000	4,226,000
<b>Total</b>	<b>73,433,583</b>	<b>77,664,000</b>	<b>81,377,000</b>	<b>82,143,000</b>
Revenue over/(under) Expenditure	2,072,784	-	(3,780,000)	(968,000)
Beginning Balance	22,590,795	19,748,597	24,663,579	20,883,579
Less: Reserve by Policy	20,344,250		20,535,750	19,738,863
Unrestricted Fund Balance	\$ 4,319,329	\$ 19,748,597	\$ 347,829	\$ 176,717
% of following year's expenditures	25.00%		25.00%	23.75%



## General Fund 2018-2024 Forecast



### Significant Revenue Changes:

- Mill levy rate remained flat at 19.952 mills
- Total revenues increase \$3,578,000 or 4.61%
- Assessed valuation increased 5.1%
- Payment in lieu of taxes (PILOT) were charged to water and wastewater, stormwater, and solid waste similar to a franchise fee for private utilities

### 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 3.0 FTEs to the Fire Medical Department
- 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

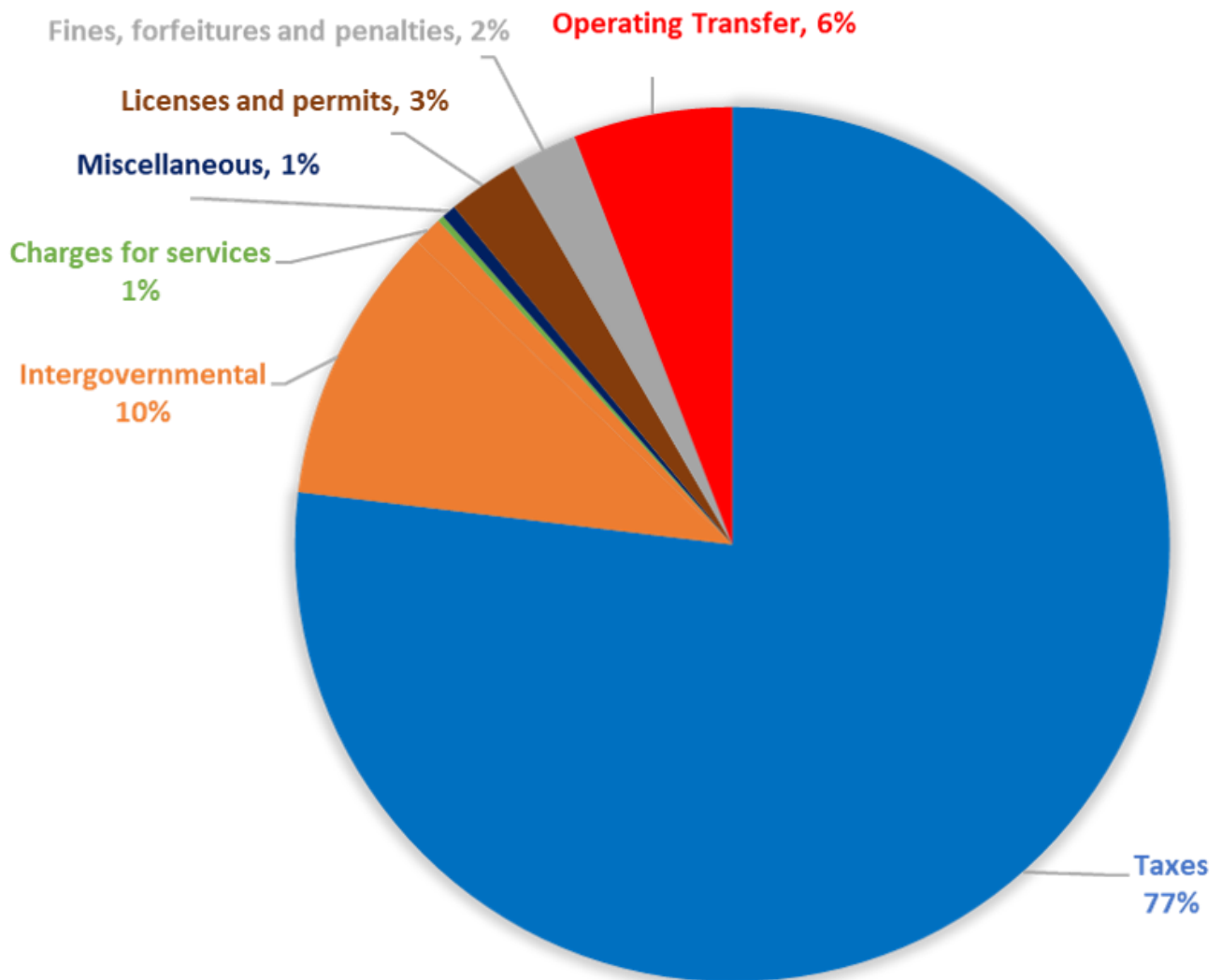


Chart shows General Fund Expenditures by Category for 2020

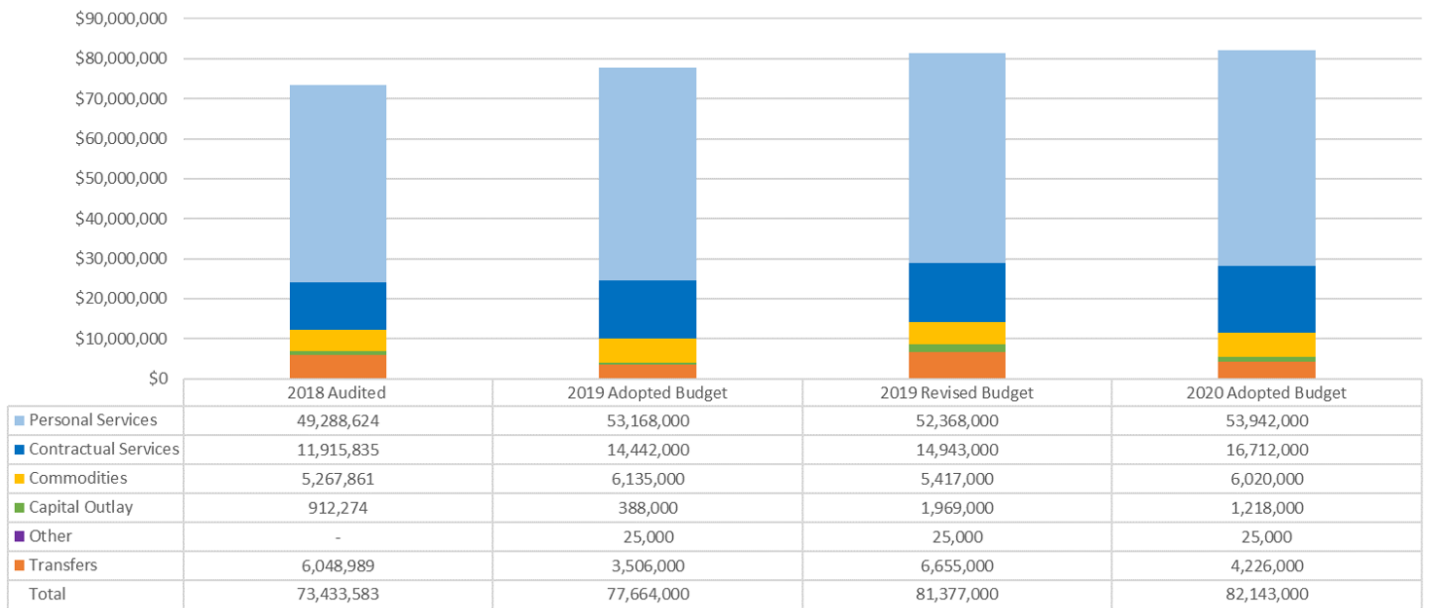
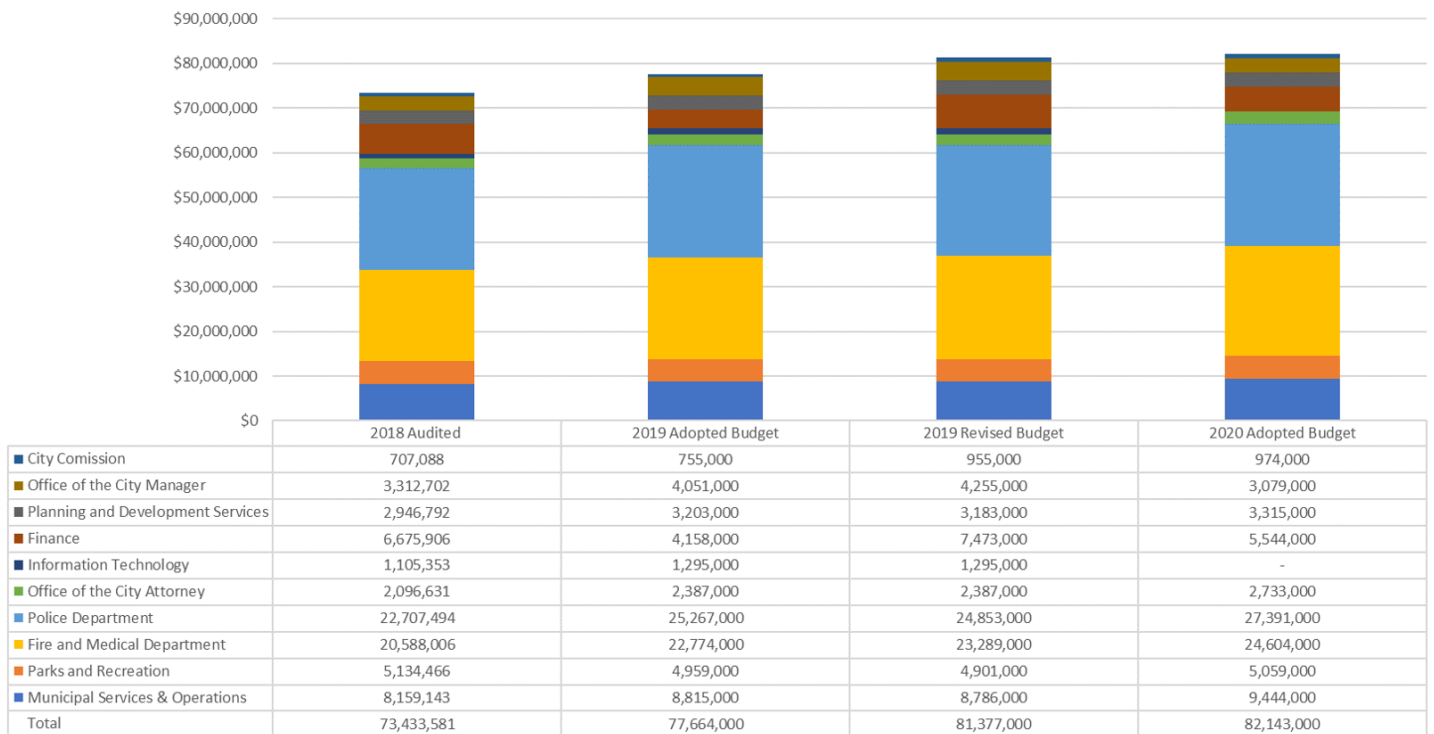


Chart shows General Fund Expenditures by Department



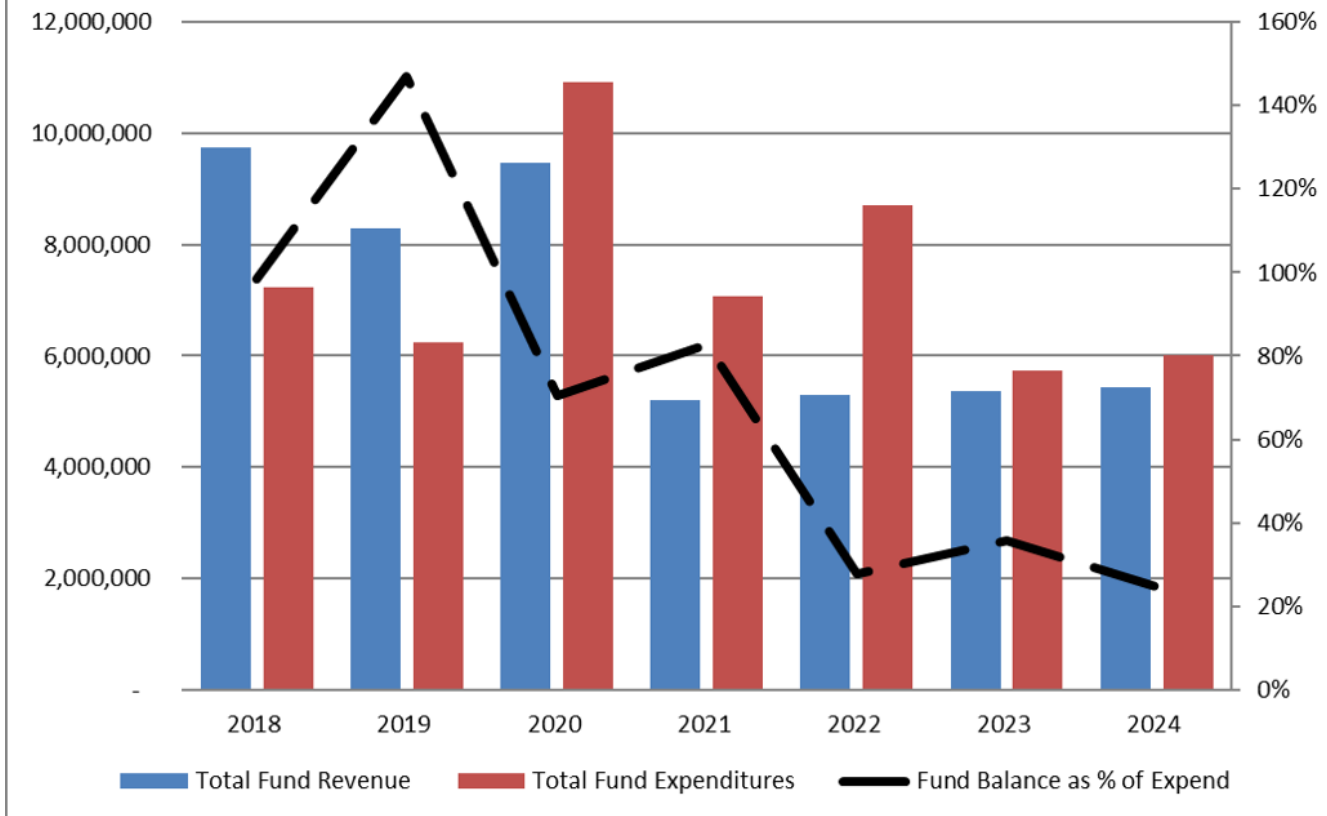
# CAPITAL IMPROVEMENT RESERVE FUND

## (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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Taxes	\$ 4,933,071	\$ 4,594,000	\$ 5,000,000	\$ 5,128,000
Intergovernmental	2,413,599	-	843,000	3,953,000
Interest	107,619	61,000	85,000	85,000
Miscellaneous	27,000	-	-	-
Operating Transfers	2,319,000	160,000	2,360,000	300,000
<b>Total</b>	<b>9,800,289</b>	<b>4,815,000</b>	<b>8,288,000</b>	<b>9,466,000</b>
<b>Expenditures</b>				
Contractual Services	489,271	1,510,000	510,000	6,203,000
Capital Outlay	7,913,295	5,525,000	5,538,000	4,715,000
Debt Service	25,312	-	-	-
<b>Total</b>	<b>8,427,878</b>	<b>7,035,000</b>	<b>6,048,000</b>	<b>10,918,000</b>
Revenue over/(under) Expenditure	1,372,411	(2,220,000)	2,240,000	(1,452,000)
Beginning Balance	7,528,141	6,285,033	8,900,552	11,140,552
Ending Fund Balance	\$ 8,900,552	\$ 4,065,033	\$ 11,140,552	\$ 9,688,552

## 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

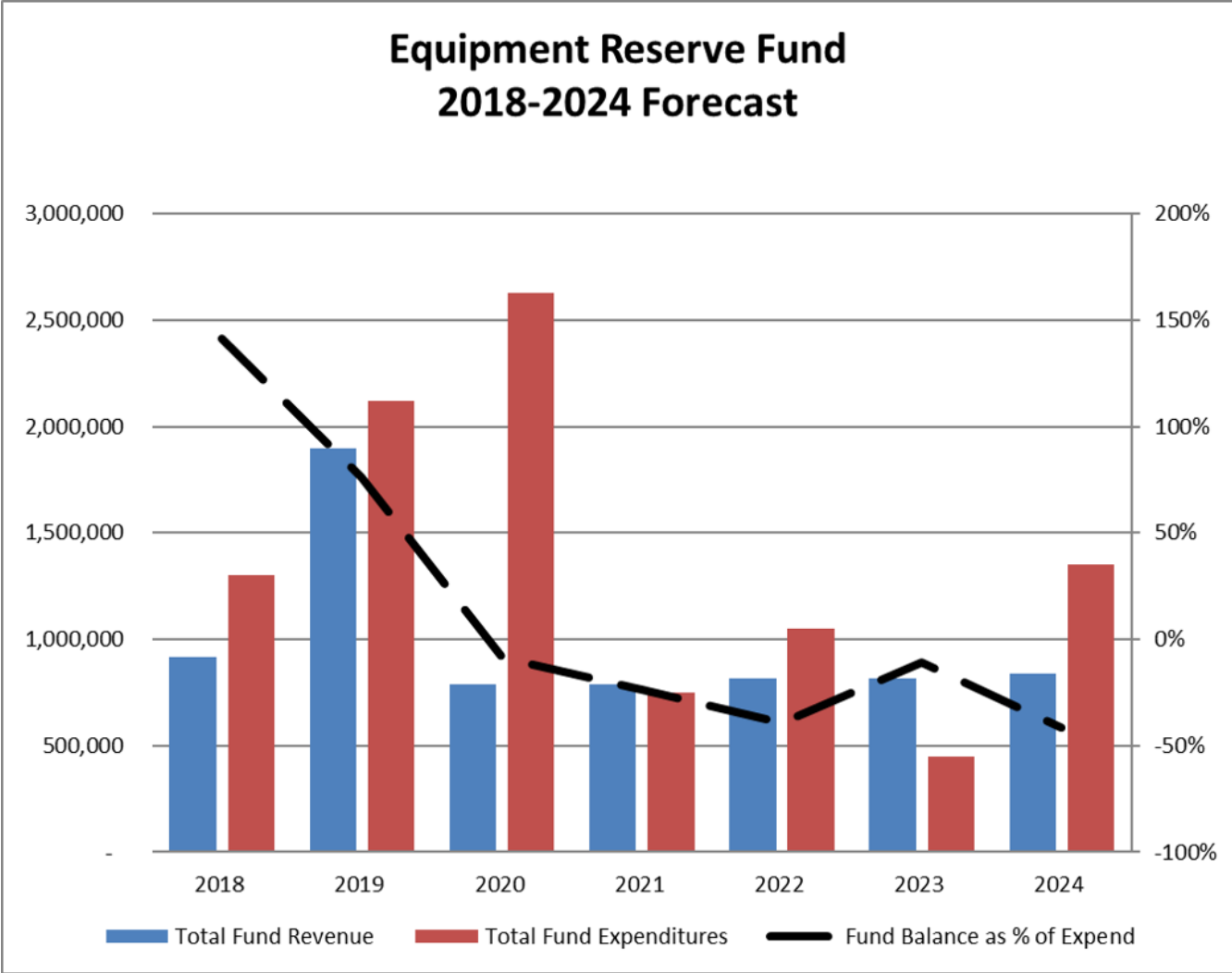
### Significant Expenditure Changes:

- Expenditures align with the Capital Improvement Plan (for more information on the CIP please visit page 135)

# 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Taxes	\$ 583,333	\$ 500,000	\$ 500,000	\$ 500,000
Interest	24,827	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	1,309,000	200,000
<b>Total</b>	<b>927,119</b>	<b>750,000</b>	<b>1,899,000</b>	<b>790,000</b>
<b>Expenditures</b>				
Contractual Services	299,224	-	-	-
Commodities	38,197	-	597,000	8,000
Capital Outlay	1,006,560	1,272,000	896,000	2,618,000
Transfers	371,554	-	-	-
<b>Total</b>	<b>1,715,535</b>	<b>1,272,000</b>	<b>1,493,000</b>	<b>2,626,000</b>
Revenue over/(under) Expenditure	(788,416)	(522,000)	406,000	(1,836,000)
Beginning Balance	2,220,546	1,034,904	1,432,130	1,838,130
Ending Fund Balance	\$ 1,432,130	\$ 512,904	\$ 1,838,130	\$ 2,130



**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 135)

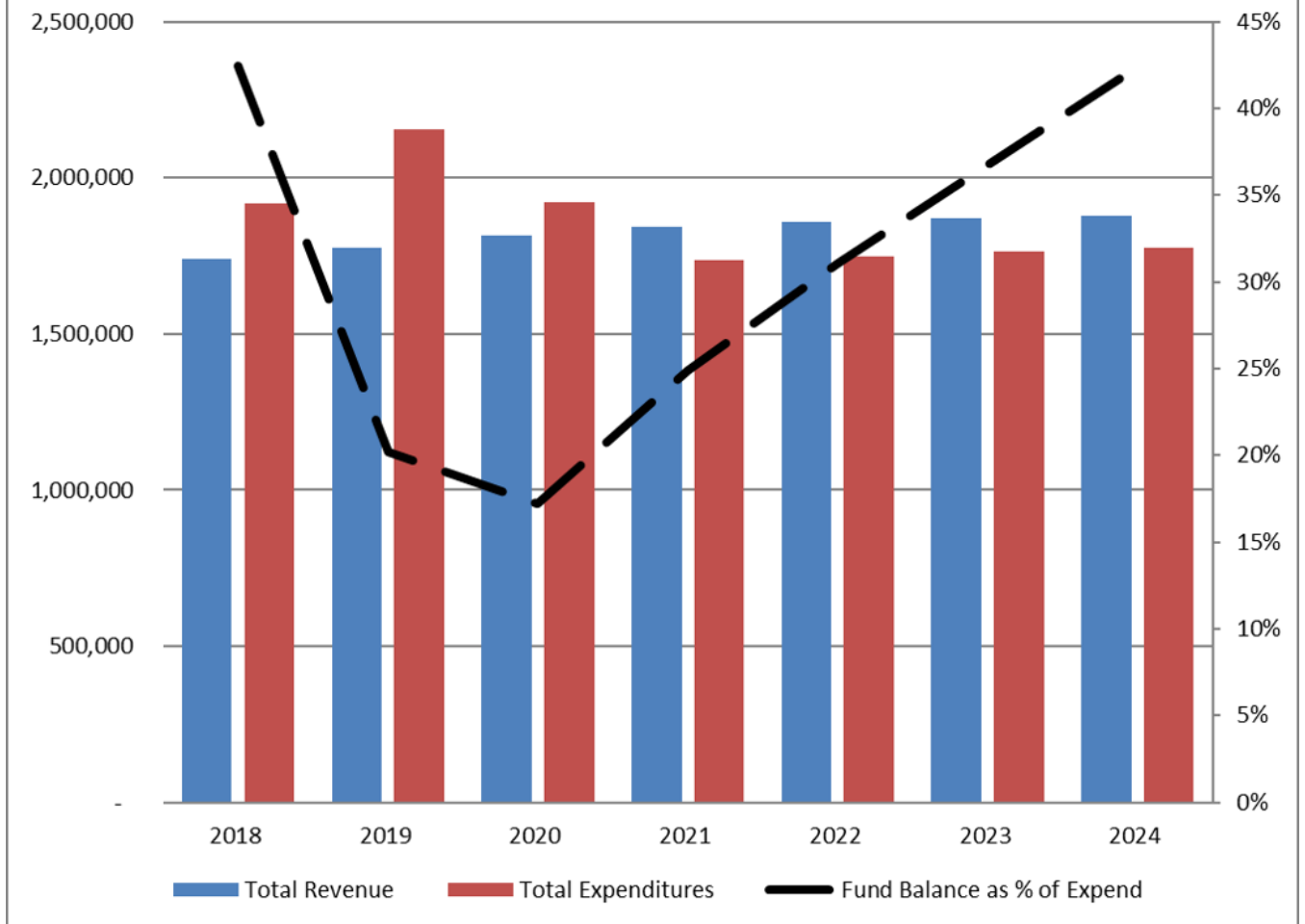
# GUEST TAX FUND (206)

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

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Guest Tax	\$ 1,702,742	\$ 1,900,000	\$ 1,775,000	\$ 1,812,000
Interest	6,668	7,000	2,000	2,000
Reimbursements	10	-	-	-
<b>Total</b>	<b>1,709,420</b>	<b>1,907,000</b>	<b>1,777,000</b>	<b>1,814,000</b>
<b>Expenditures</b>				
Personal Services	283,440	397,000	347,000	284,000
Contractual Services	1,310,492	1,400,000	1,406,000	1,396,000
Commodities	31,451	30,000	30,000	30,000
Capital Outlay	96,424	125,000	162,000	-
Debt Service	208,286	209,000	-	-
Transfers	-	-	210,000	210,000
<b>Total</b>	<b>1,930,093</b>	<b>2,161,000</b>	<b>2,155,000</b>	<b>1,920,000</b>
Revenue over/(under) Expenditure	(220,673)	(254,000)	(378,000)	(106,000)
Beginning Balance	1,165,361	401,483	944,688	566,688
Ending Fund Balance	\$ 944,688	\$ 147,483	\$ 566,688	\$ 460,688



## 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%

### Significant Expenditure Changes:

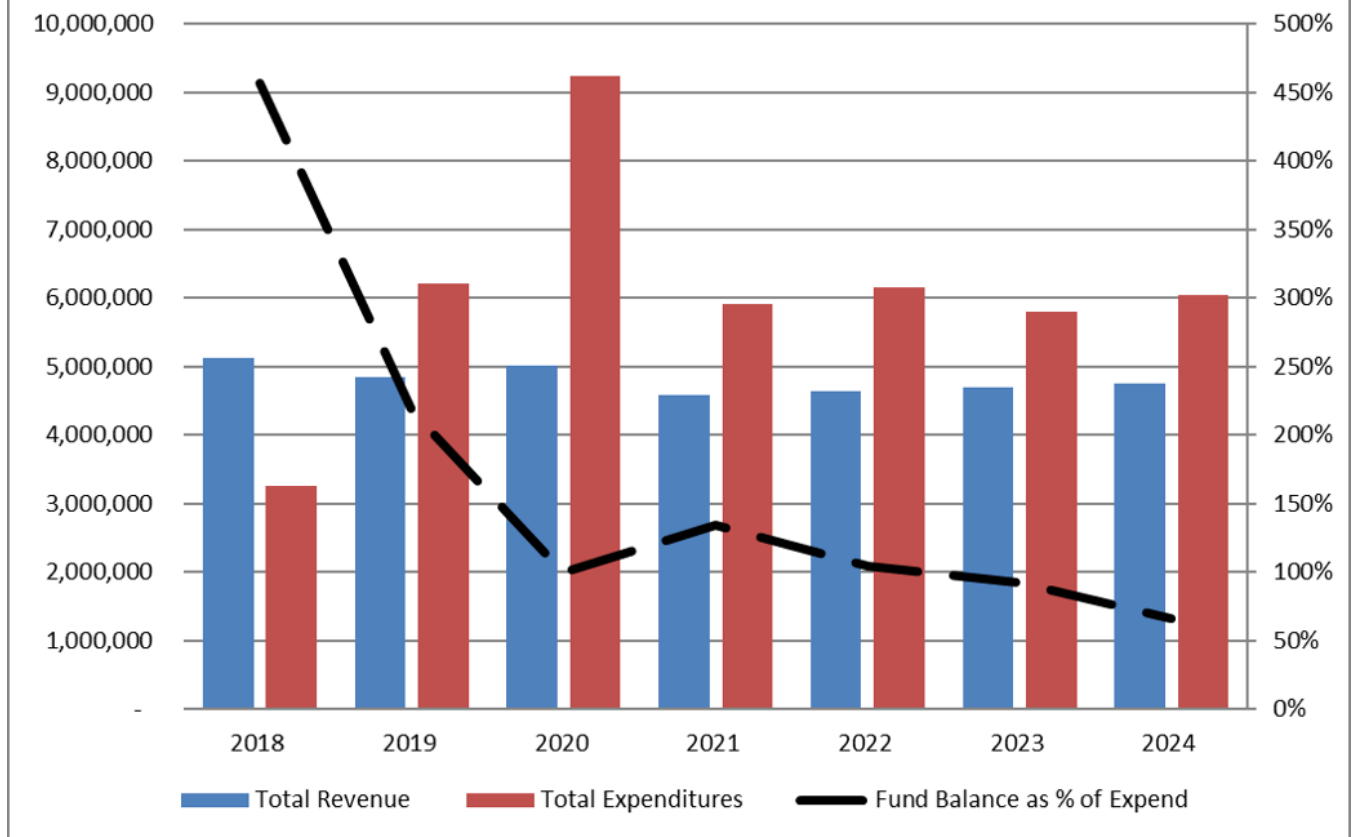
- Added downtown holiday light display installation
- Removed downtown brick paver program in 2020 and pushed it out to 2021
- Decreased funding for eXplore Lawrence

# 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Sales Tax	\$ 4,597,004	\$ 4,368,000	\$ 4,368,000	\$ 4,482,000
Charges for services	446,984	444,000	444,000	481,000
Interest	176,174	42,000	42,000	42,000
Miscellaneous	671	-	-	-
<b>Total</b>	<b>5,220,833</b>	<b>4,854,000</b>	<b>4,854,000</b>	<b>5,005,000</b>
<b>Expenditures</b>				
Personal Services	122,251	100,000	100,000	140,000
Contractual Services	2,481,503	3,584,000	3,596,000	4,145,000
Commodities	648,697	782,000	782,000	802,000
Capital Outlay	-	5,230,000	1,730,000	4,150,000
<b>Total</b>	<b>3,252,451</b>	<b>9,696,000</b>	<b>6,208,000</b>	<b>9,237,000</b>
Revenue over/(under) Expenditure	1,968,382	(4,842,000)	(1,354,000)	(4,232,000)
Beginning Balance	13,986,874	14,819,774	15,955,256	14,601,256
Less: Funds assigned for special projects	7,595,373			
Ending Fund Balance	\$ 8,359,883	\$ 9,977,774	\$ 14,601,256	\$ 10,369,256

## Public Transportation Fund 2018-2024 Forecast



### Significant Revenue Changes:

- 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)

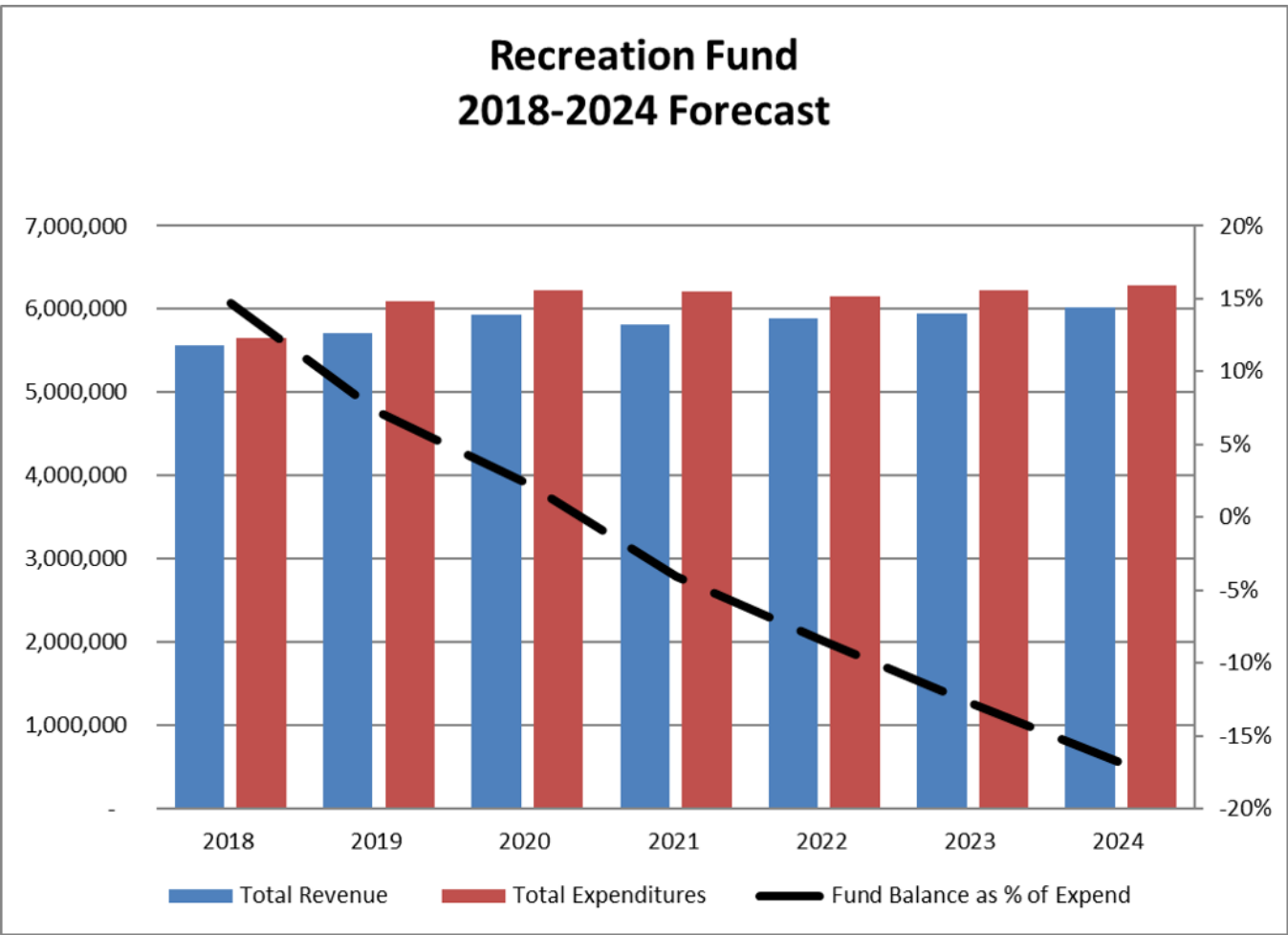
### Significant Expenditure Changes:

- 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Charges for services	\$ 2,879,841	\$ 3,033,000	\$ 2,946,000	\$ 2,956,000
Interest	14,284	8,000	4,000	4,000
Building Rental	210,648	210,000	215,000	260,000
Lease Of Property	144,480	135,000	135,000	151,000
Miscellaneous	14	150,000	-	-
Donations	696	7,000	1,000	1,000
Licenses and permits	(47,101)	(46,000)	-	-
Operating Transfers	2,374,989	2,403,000	2,403,000	2,553,000
<b>Total</b>	<b>5,577,851</b>	<b>5,900,000</b>	<b>5,704,000</b>	<b>5,925,000</b>
<b>Expenditures</b>				
Personal Services	4,389,186	4,620,000	4,620,000	4,569,000
Contractual Services	844,536	909,000	969,000	1,169,000
Commodities	323,357	425,000	387,000	392,000
Capital Outlay	-	-	-	90,000
Other	-	150,000	-	-
Transfers	113,000	120,000	120,000	-
<b>Total</b>	<b>5,670,079</b>	<b>6,224,000</b>	<b>6,096,000</b>	<b>6,220,000</b>
Revenue over/(under) Expenditure	(92,228)	(324,000)	(392,000)	(295,000)
Beginning Balance	976,003	888,133	883,775	491,775
Ending Fund Balance	\$ 883,775	\$ 564,133	\$ 491,775	\$ 196,775



**Significant Revenue Changes:**

- Revenue increases will be needed to keep up with increased costs for providing services or a reduction in service will be needed in future years
- 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:**

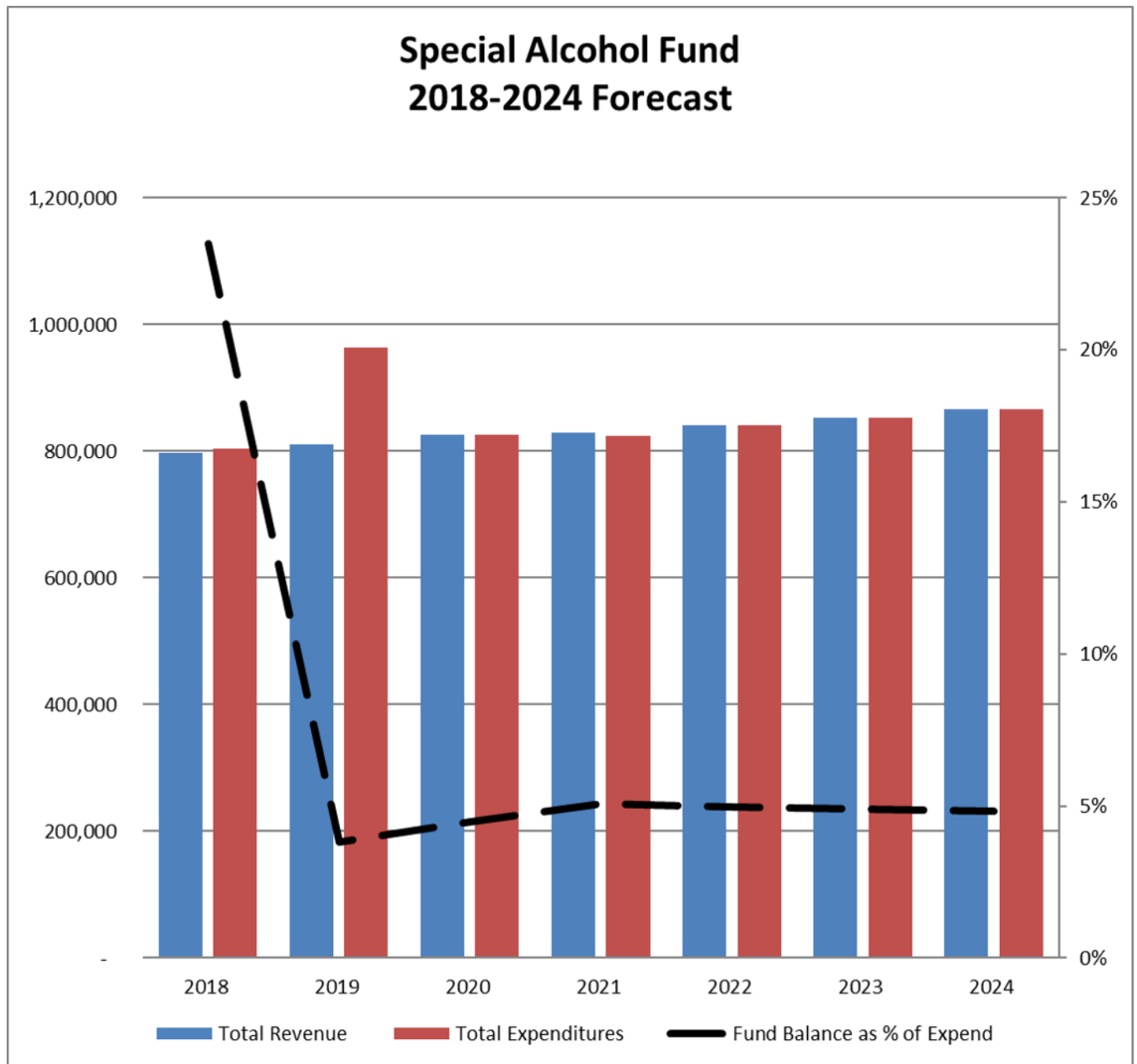
- Expenditures have exceeded revenues for a number of years and the projected fund balance at the end of 2020 is 3%
- Internal Service Fund costs are included in the Contractual Services
- Total expenditures are estimated to increase \$124,000 or 2.03%



# 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Liquor Tax	\$ 796,314	\$ 843,000	\$ 810,000	\$ 825,000
Interest	2,515	2,000	1,000	1,000
<b>Total</b>	<b>798,829</b>	<b>845,000</b>	<b>811,000</b>	<b>826,000</b>
<b>Expenditures</b>				
Contractual Services	803,941	855,000	855,000	826,000
Capital Outlay	-	108,000	108,000	-
<b>Total</b>	<b>803,941</b>	<b>963,000</b>	<b>963,000</b>	<b>826,000</b>
Revenue over/(under) Expenditure	(5,112)	(118,000)	(152,000)	-
Beginning Balance	202,030	219,030	196,918	44,918
Ending Fund Balance	\$ 196,918	\$ 101,030	\$ 44,918	\$ 44,918



#### Significant Revenue Changes:

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

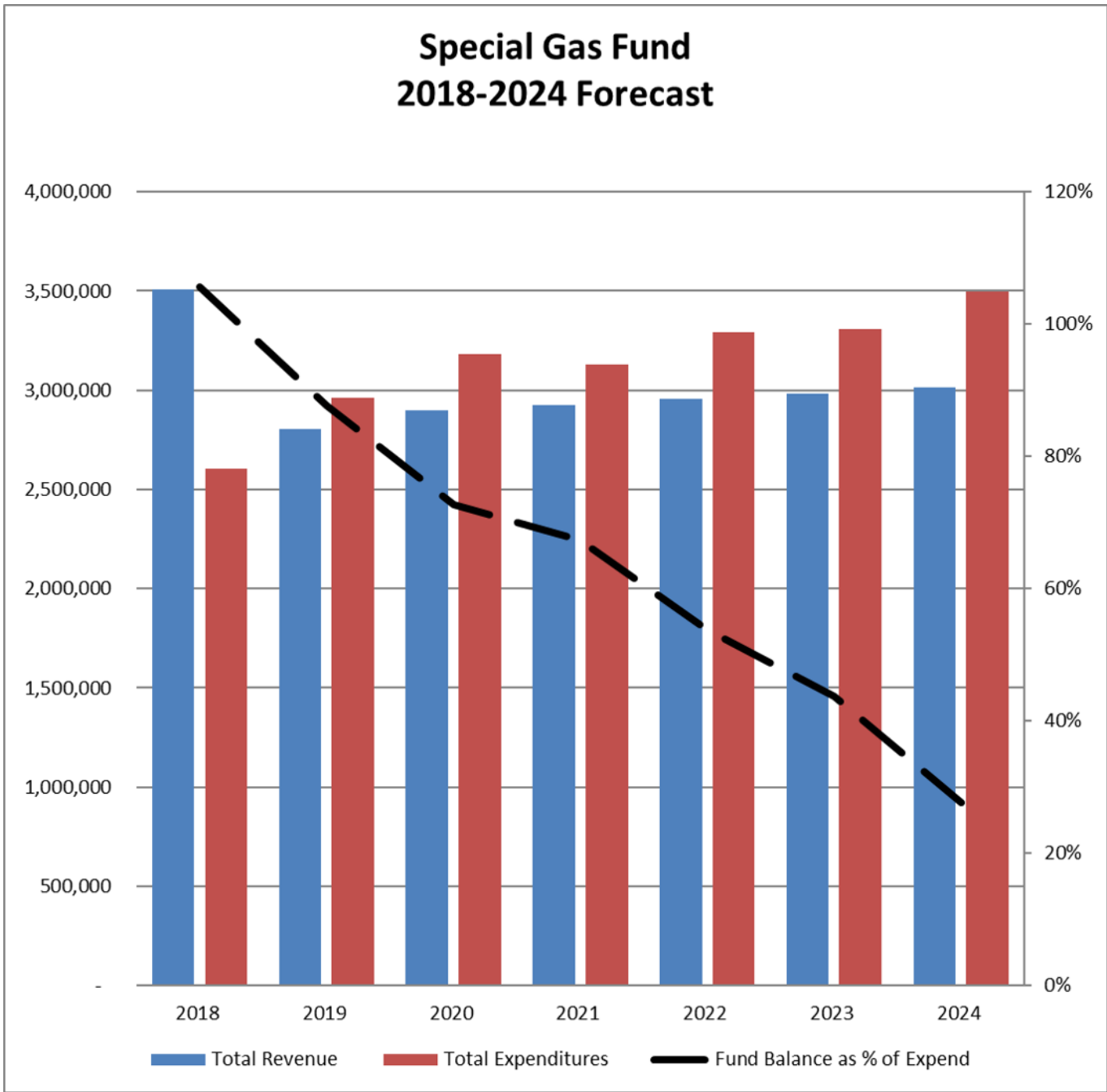
#### Significant Expenditure Changes:

- 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Gasoline Tax	\$ 2,842,794	\$ 2,788,000	\$ 2,788,000	\$ 2,888,000
Interest	28,637	12,000	12,000	9,000
Sale Of Assets	2,870	2,000	2,000	2,000
<b>Total</b>	<b>2,874,301</b>	<b>2,802,000</b>	<b>2,802,000</b>	<b>2,899,000</b>
<b>Expenditures</b>				
Personal Services	1,741,748	1,919,000	1,919,000	2,020,000
Contractual Services	180,875	26,000	43,000	164,000
Commodities	457,553	492,000	492,000	514,000
Capital Outlay	260,307	506,000	506,000	484,000
<b>Total</b>	<b>2,640,483</b>	<b>2,943,000</b>	<b>2,960,000</b>	<b>3,182,000</b>
Revenue over/(under) Expenditure	233,818	(141,000)	(158,000)	(283,000)
Beginning Balance	2,132,229	1,326,922	2,366,047	2,208,047
Ending Fund Balance	\$ 2,366,047	\$ 1,185,922	\$ 2,208,047	\$ 1,925,047



**Significant Revenue Changes:**

- Total revenues are estimated to increase \$97,000 or 3.46%

**Significant Expenditure Changes:**

- Internal Service Fund costs are included in the Contractual Services
- Total expenditures are estimated to increase \$222,000 or 7.50%

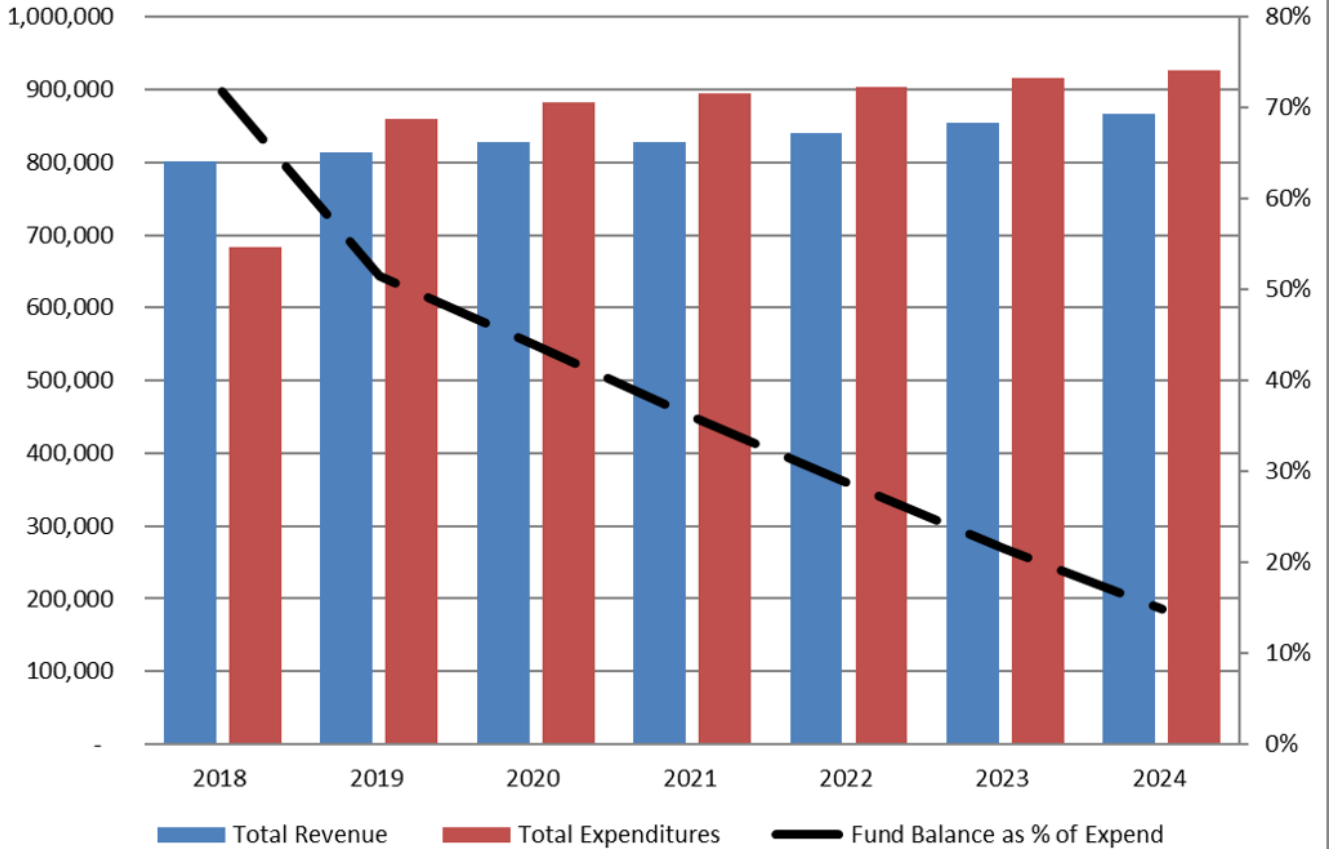
# SPECIAL RECREATION FUND (216)

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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Liquor Tax	\$ 796,314	\$ 843,000	\$ 810,000	\$ 825,000
Interest	7,495	3,000	3,000	3,000
Reimbursements	3,036	-	-	-
<b>Total</b>	<b>806,845</b>	<b>846,000</b>	<b>813,000</b>	<b>828,000</b>
<b>Expenditures</b>				
Personal Services	11,926	31,000	31,000	110,000
Contractual Services	427,010	436,000	717,000	661,000
Commodities	183,246	112,000	112,000	112,000
Capital Outlay	111,903	319,000	-	-
<b>Total</b>	<b>734,085</b>	<b>898,000</b>	<b>860,000</b>	<b>883,000</b>
Revenue over/(under) Expenditure	72,760	(52,000)	(47,000)	(55,000)
Beginning Balance	387,160	396,305	459,920	412,920
Ending Fund Balance	\$ 459,920	\$ 344,305	\$ 412,920	\$ 357,920



## Special Recreation Fund 2018-2024 Forecast



### Significant Revenue Changes:

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

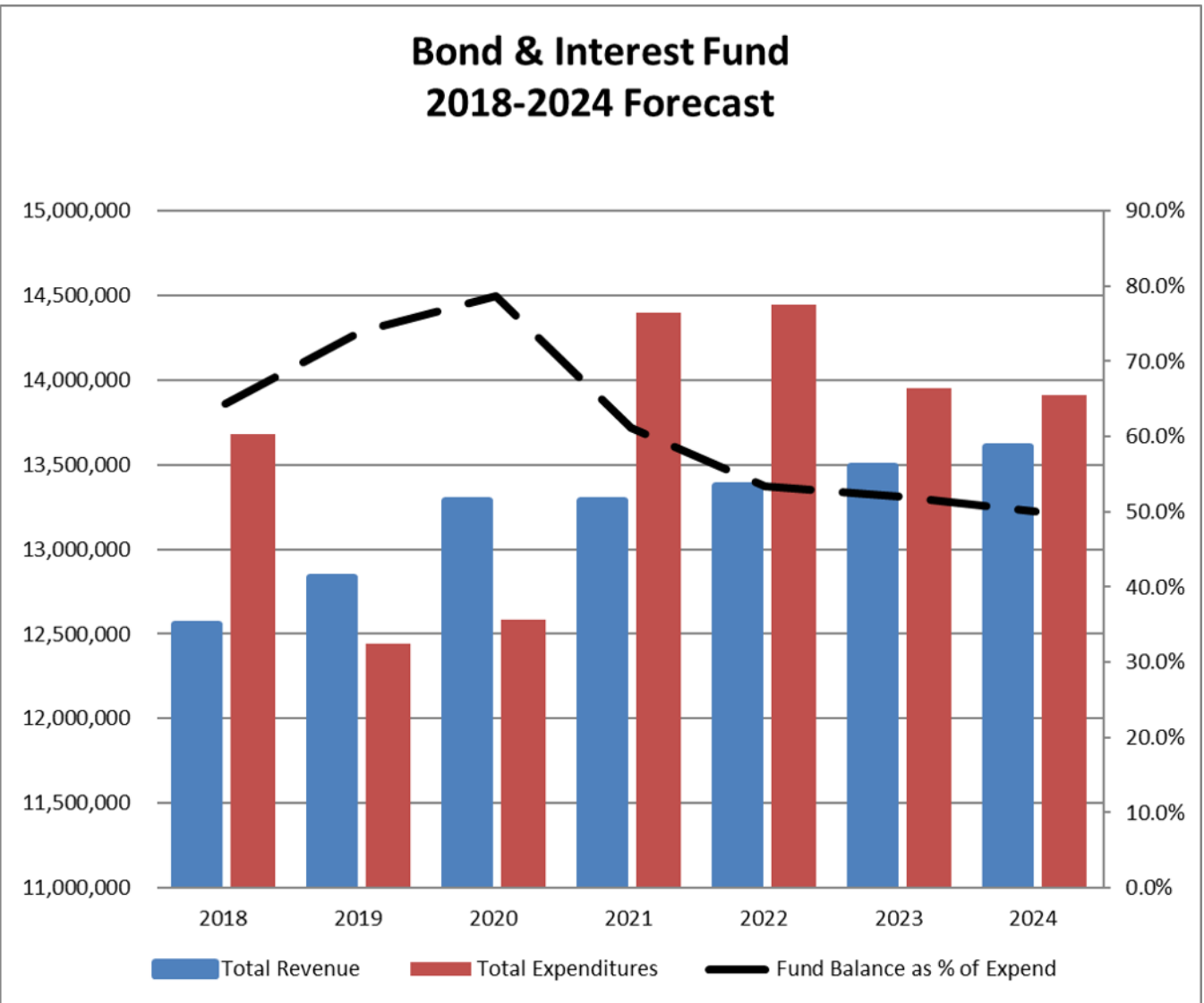
### Significant Expenditure Changes:

- Internal Service Fund costs are included in the Contractual Services and account for the \$25,000 increase
- Expenditures are anticipated to increase \$23,000 or 2.67% due to the internal service funds

## 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Property Taxes	\$ 10,569,118	\$ 10,463,000	\$ 10,463,000	\$ 10,979,000
Special Assessments	889,070	942,000	734,000	545,000
Interest	235,752	69,000	69,000	69,000
Miscellaneous	345,242	325,000	325,000	325,000
Operating Transfers	520,000	552,000	1,242,000	1,368,000
<b>Total</b>	<b>12,559,182</b>	<b>12,351,000</b>	<b>12,833,000</b>	<b>13,286,000</b>
<b>Expenditures</b>				
Interest & Other Charges	3,658,995	3,841,000	3,853,000	3,994,000
Principal	9,334,427	7,852,000	8,588,000	8,589,000
<b>Total</b>	<b>12,993,422</b>	<b>11,693,000</b>	<b>12,441,000</b>	<b>12,583,000</b>
Revenue over/(under) Expenditure	(434,240)	658,000	392,000	703,000
Beginning Balance	11,266,535	10,608,534	10,832,295	11,224,295
Ending Fund Balance	\$ 10,832,295	\$ 11,266,534	\$ 11,224,295	\$ 11,927,295



**Significant Revenue Changes:**

- Total revenues are anticipated to increase \$453,000 or 3.53%
- Assessed valuation increased 5.1%
- Special Assessments are estimated to decrease based on current payment schedules

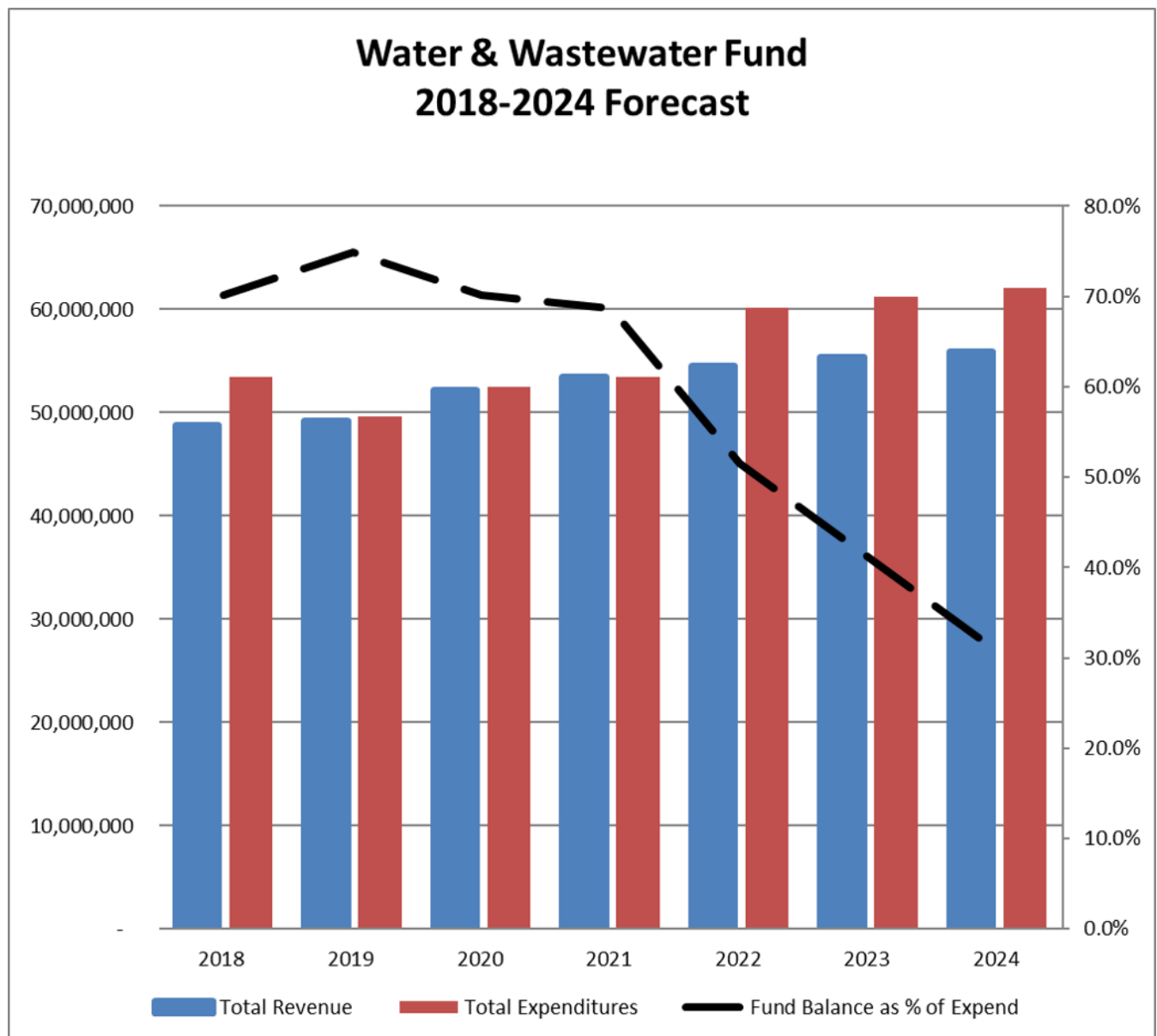
**Significant Expenditure Changes:**

- Total expenditures are projected to increase \$142,000 or 1.14%
- 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Charges for services	\$ 50,217,335	\$ 49,213,000	\$ 49,213,000	\$ 52,117,000
Interest	466,683	-	-	-
Miscellaneous	422,061	-	-	-
<b>Total</b>	<b>51,106,079</b>	<b>49,213,000</b>	<b>49,213,000</b>	<b>52,117,000</b>
<b>Expenditures</b>				
Personal Services	11,832,989	12,026,000	12,026,000	11,216,000
Contractual Services	7,337,791	7,616,000	7,733,000	9,350,000
Commodities	3,983,490	4,757,000	4,757,000	5,342,000
Capital Outlay	-	758,000	758,000	233,000
Debt Service	6,186,503	19,024,000	19,822,000	19,433,000
Other	9,284,337	8,000	19,000	20,000
Transfers	4,723,750	4,455,000	4,455,000	6,860,000
<b>Total</b>	<b>43,348,860</b>	<b>48,644,000</b>	<b>49,570,000</b>	<b>52,454,000</b>
Revenue over/(under) Expenditure	7,757,219	569,000	(357,000)	(337,000)
Beginning Balance	15,641,292	32,161,292	23,398,511	23,041,511
Less: Debt Service Reserve	15,696,427		16,355,141	16,348,516
Ending Fund Balance	\$ 7,702,084	\$ 32,730,292	\$ 6,686,370	\$ 6,355,995



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%
- Revenues include a rate increase to keep up with ongoing operating and maintenance needs

#### Significant Expenditure Changes:

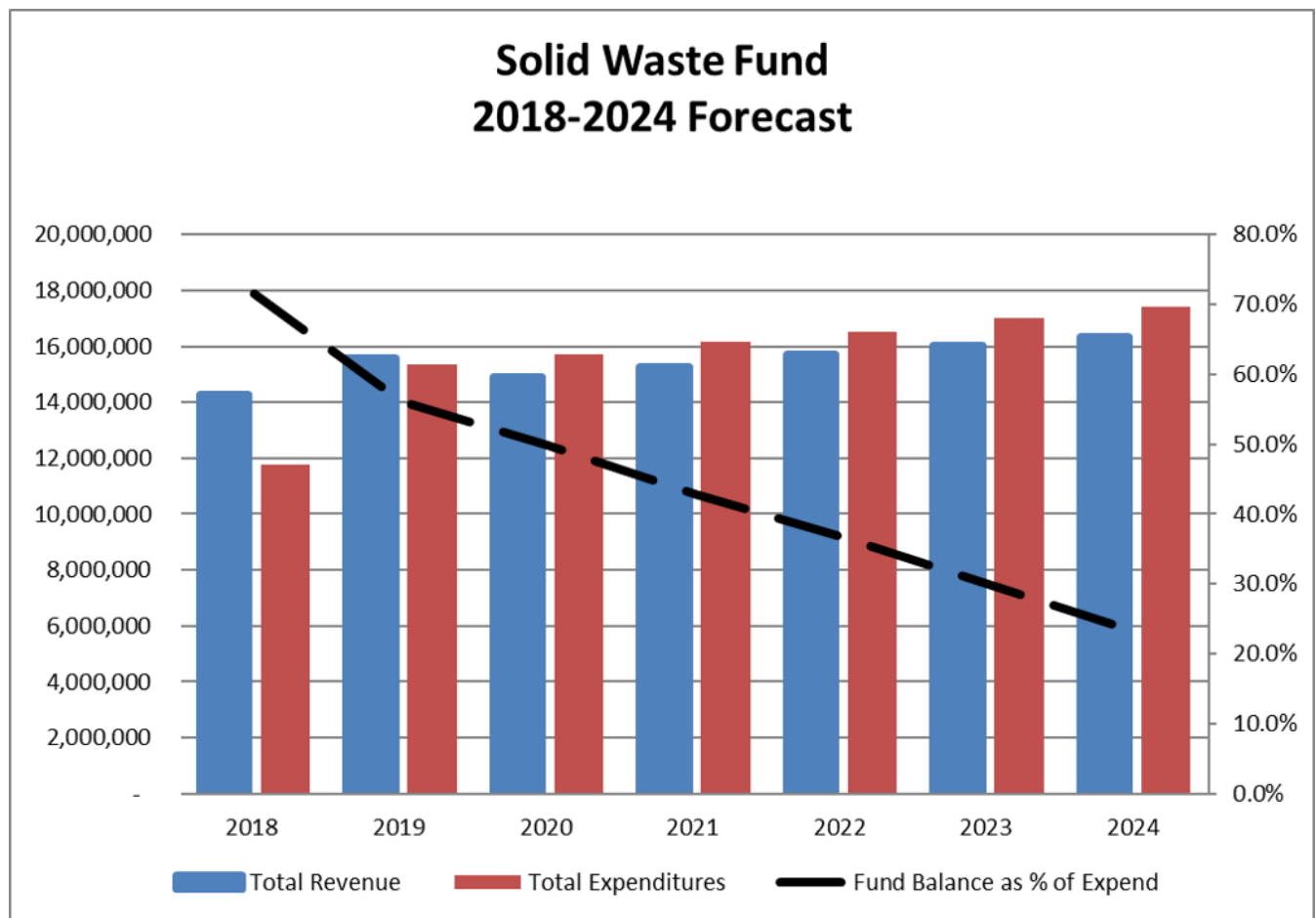
- Internal Service Fund costs are included in the Contractual Services
- Payment in lieu of taxes (PILOT) of 6% were charged to the Water and Wastewater Fund similar to a franchise fee for private utilities
- Removed several positions that were funded out of Water and Wastewater to the appropriate fund



# 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Intergovernmental	\$ 45,139	\$ 90,000	\$ 35,000	\$ 35,000
Charges for services	14,618,246	13,900,000	13,885,000	14,299,000
Interest	114,968	34,000	34,000	34,000
Miscellaneous	226,297	246,000	196,000	202,000
Operating Transfer	-	-	1,465,000	334,000
<b>Total</b>	<b>15,004,650</b>	<b>14,270,000</b>	<b>15,615,000</b>	<b>14,904,000</b>
<b>Expenditures</b>				
Personal Services	5,387,959	5,735,000	6,503,000	6,527,000
Contractual Services	3,561,727	4,369,000	4,436,000	5,157,000
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	38,820	334,000	334,000	334,000
Other	1,056,095	-	-	-
Transfers	17,000	514,000	414,000	1,130,000
<b>Total</b>	<b>10,924,005</b>	<b>14,625,000</b>	<b>15,360,000</b>	<b>15,711,000</b>
Revenue over/(under) Expenditure	4,080,645	(355,000)	255,000	(807,000)
Beginning Balance	6,203,973	7,008,159	10,284,618	10,539,618
Ending Fund Balance	\$ 10,284,618	\$ 6,653,159	\$ 10,539,618	\$ 9,732,618



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

#### Significant Revenue Changes:

- Revenues include a 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

#### Significant Expenditure Changes:

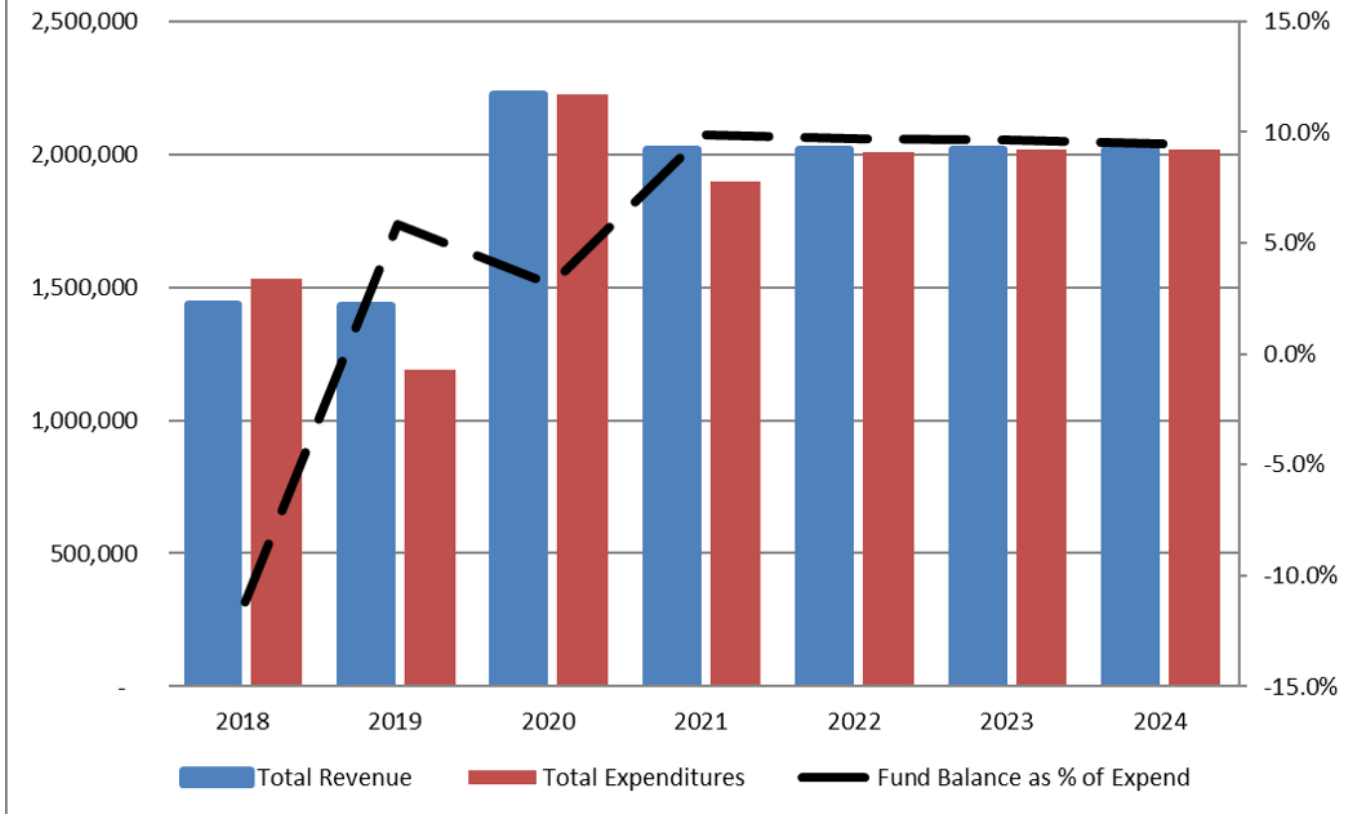
- Internal Service Fund costs are included in the Contractual Services
- Total expenditures are projected to increase by \$351,000 or 2.29%
- Fewer CIP projects are anticipated to be completed in 2020 compared to 2019

# 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Charges for services	\$ 610,432	\$ 691,000	\$ 608,000	\$ 1,141,000
Interest	8,712	8,000	2,000	2,000
Miscellaneous	106,167	100,000	100,000	100,000
Licenses and permits	141,190	128,000	140,000	203,000
Fines, forfeitures and penalties	571,174	832,000	580,000	732,000
Operating Transfer	-	-	-	46,000
<b>Total</b>	<b>1,437,675</b>	<b>1,759,000</b>	<b>1,430,000</b>	<b>2,224,000</b>
<b>Expenditures</b>				
Personal Services	1,170,628	726,000	726,000	698,000
Contractual Services	195,069	250,000	258,000	313,000
Commodities	46,175	85,000	85,000	91,000
Capital Outlay	216,177	310,000	100,000	310,000
Debt Service	-	480,000	-	-
Other	135,961	20,000	20,000	20,000
Transfers	177,000	29,000	-	792,000
<b>Total</b>	<b>1,941,010</b>	<b>1,900,000</b>	<b>1,189,000</b>	<b>2,224,000</b>
Revenue over/(under) Expenditure	(503,335)	(141,000)	241,000	-
Beginning Balance	684,285	966,000	180,950	421,950
Ending Fund Balance	\$ 180,950	\$ 825,000	\$ 421,950	\$ 421,950

## Public Parking Fund 2018-2024 Forecast



### Significant Revenue Changes:

- Total revenues are anticipated to increase \$794,000 or 55.52%
- Several rate increases were approved as part of this budget; the fund was 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

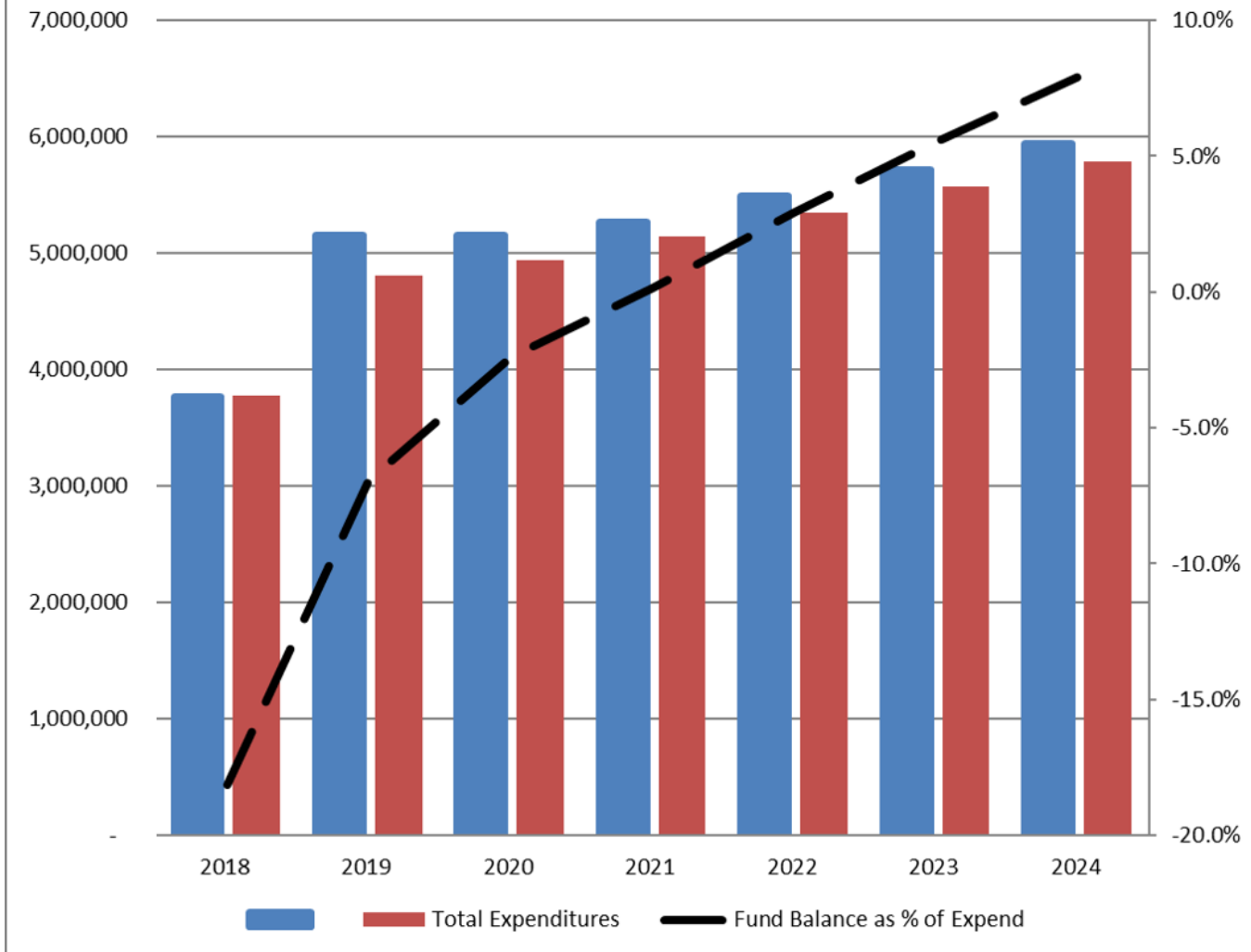
# CENTRAL MAINTENANCE (504)

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

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
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
<b>Total</b>	<b>3,768,645</b>	<b>4,505,500</b>	<b>5,154,000</b>	<b>5,154,000</b>
<b>Expenditures</b>				
Personal Services	1,090,056	1,293,000	1,293,000	1,427,000
Contractual Services	331,515	366,000	366,000	369,000
Commodities	2,232,064	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	-	-
<b>Total</b>	<b>3,704,860</b>	<b>4,811,000</b>	<b>4,803,000</b>	<b>4,937,000</b>
Revenue over/(under) Expenditure	63,785	(305,500)	351,000	217,000
Beginning Balance	(750,816)	(687,031)	(687,031)	(336,031)
Ending Fund Balance	\$ (687,031)	\$ (992,531)	\$ (336,031)	\$ (119,031)



## Central Maintenance Garage Fund 2018-2024 Forecast



### 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:

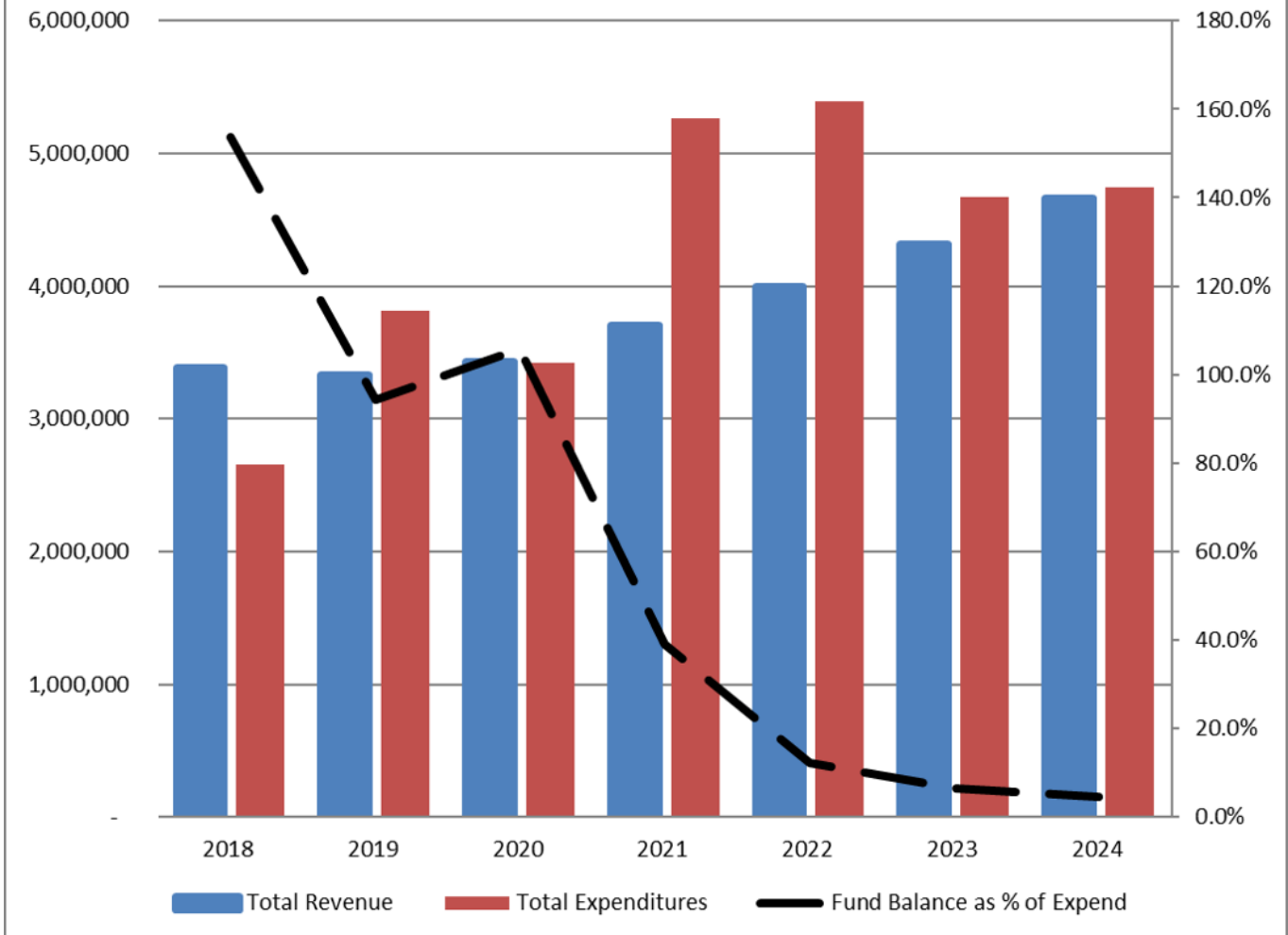
- No significant changes

# 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Charges for services	\$ 3,563,218	\$ 3,306,000	\$ 3,306,000	\$ 3,405,000
Interest	37,807	29,000	29,000	29,000
Miscellaneous	1,043	-	-	-
<b>Total</b>	<b>3,602,068</b>	<b>3,335,000</b>	<b>3,335,000</b>	<b>3,434,000</b>
<b>Expenditures</b>				
Personal Services	943,312	871,000	871,000	938,000
Contractual Services	285,545	262,000	279,000	329,000
Commodities	470,321	349,000	349,000	391,000
Capital Outlay	17,989	1,590,000	1,865,000	1,310,000
Debt Service	645	-	-	-
Other	653,960	-	-	-
Transfers	401,000	451,000	451,000	451,000
<b>Total</b>	<b>2,772,772</b>	<b>3,523,000</b>	<b>3,815,000</b>	<b>3,419,000</b>
Revenue over/(under) Expenditure	829,296	(188,000)	(480,000)	15,000
Beginning Balance	2,636,451	3,312,758	3,465,747	2,985,747
Ending Fund Balance	\$ 3,465,747	\$ 3,124,758	\$ 2,985,747	\$ 3,000,747

## 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%
- Revenues include 3% rate increase

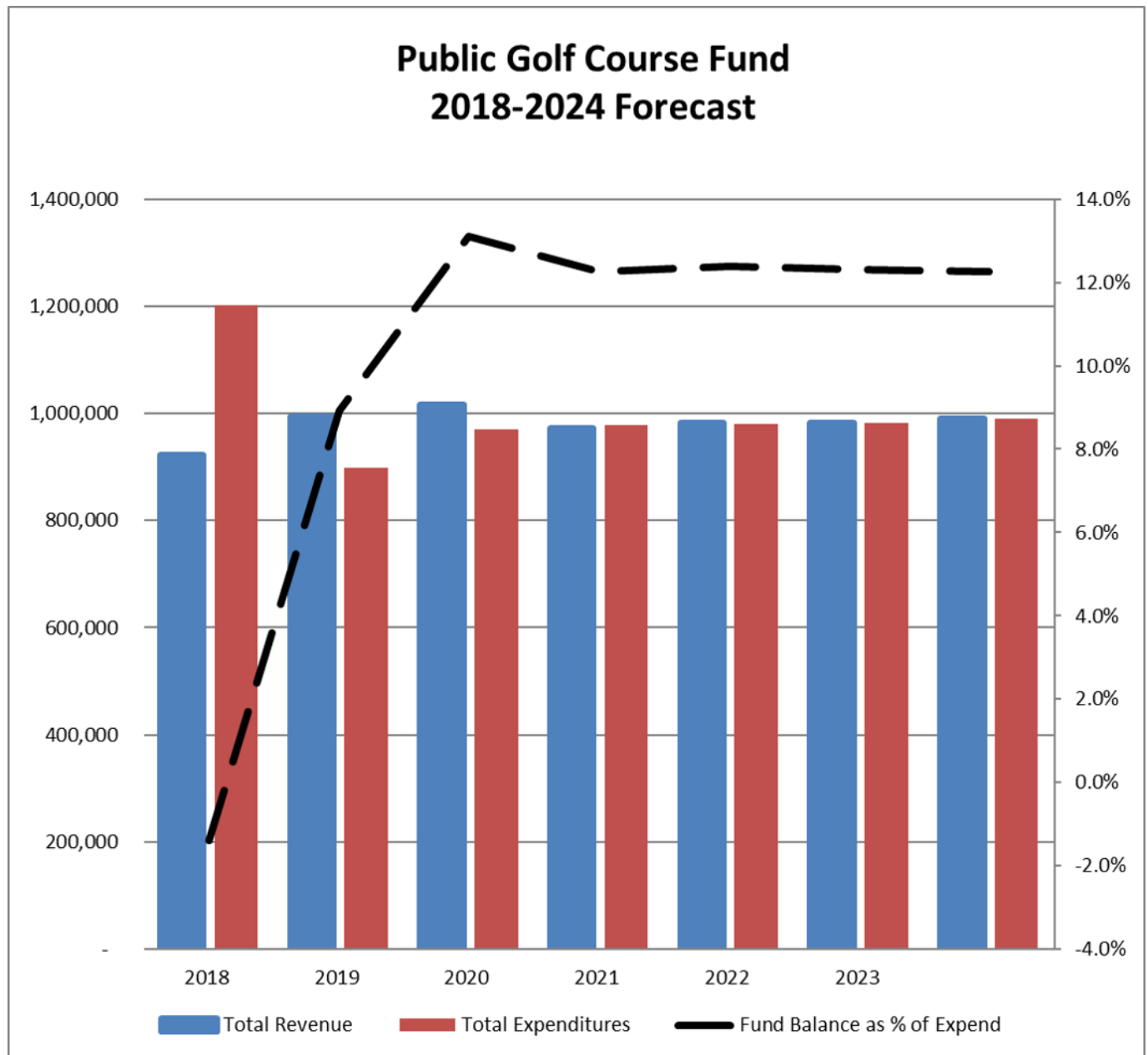
### Significant Expenditure Changes:

- Internal Service Fund costs are included in the Contractual Services
- Total expenditures are decreasing \$396,000 or 10.38%
- 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Charges for services	\$ 915,155	\$ 1,063,000	\$ 965,000	\$ 942,000
Interest	2,502	1,000	-	-
Miscellaneous	24,346	55,000	30,000	30,000
Credit Card Fees	(18,151)	(16,000)	-	-
Operating Transfer	-	-	-	45,000
<b>Total</b>	<b>923,852</b>	<b>1,103,000</b>	<b>995,000</b>	<b>1,017,000</b>
<b>Expenditures</b>				
Personal Services	512,403	529,000	504,000	535,000
Contractual Services	206,697	193,000	196,000	237,000
Commodities	202,956	197,000	197,000	197,000
Capital Outlay	(184,211)	185,000	-	-
Other	112,933	-	-	-
Transfers	1,000	1,000	1,000	1,000
<b>Total</b>	<b>851,778</b>	<b>1,105,000</b>	<b>898,000</b>	<b>970,000</b>
Revenue over/(under) Expenditure	72,074	(2,000)	97,000	47,000
Beginning Balance	(8,723)	151,976	63,351	160,351
Ending Fund Balance	\$ 63,351	\$ 149,976	\$ 160,351	\$ 207,351



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:

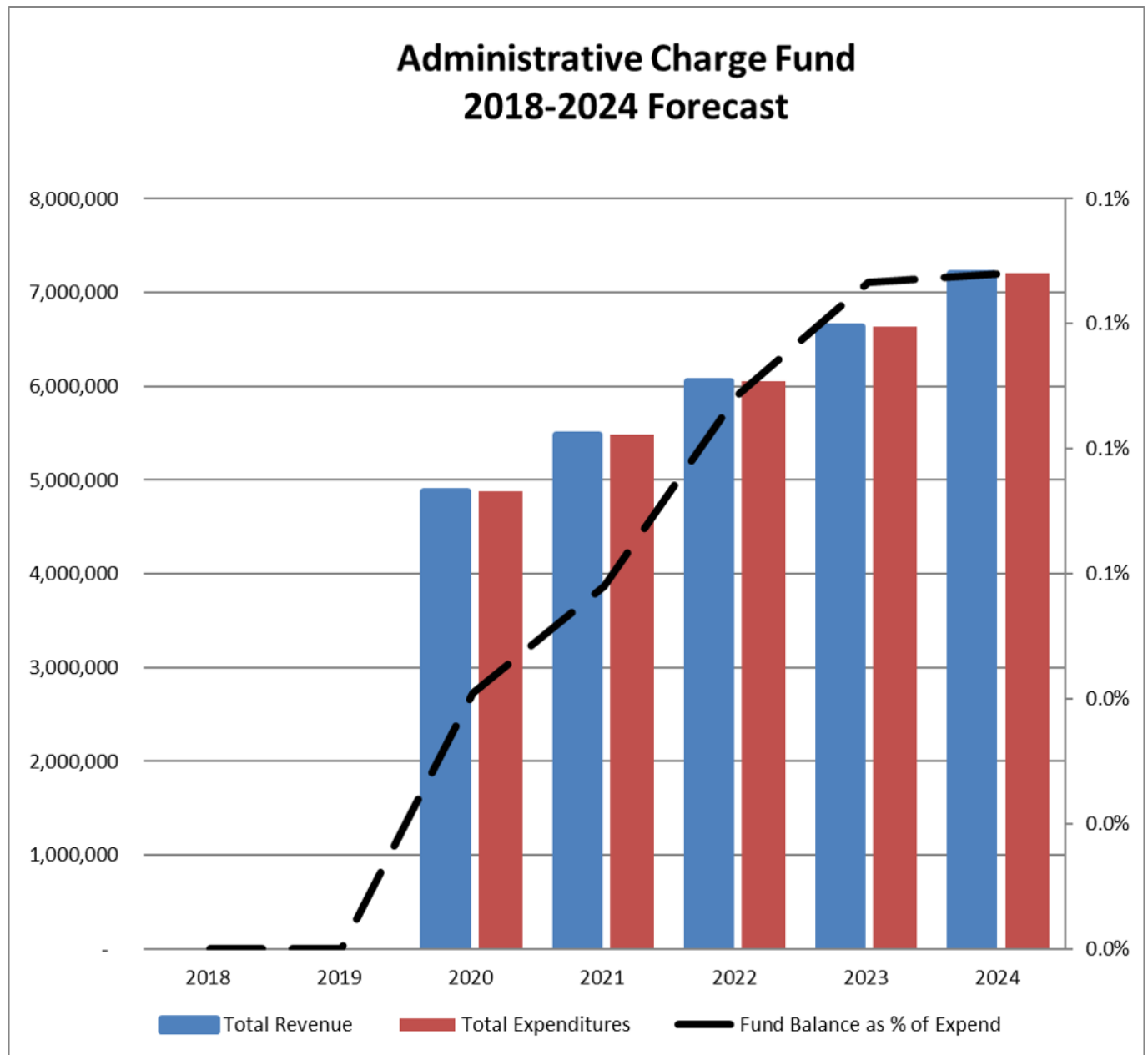
- Internal Service Fund costs are included in the Contractual Services
- All capital improvement funds were removed to help balance the budget; this will not be sustainable long-term
- Consideration should be given to moving the golf course operation to the recreation fund

# ADMINISTRATIVE SERVICES (523)

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

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





#### 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Charges for services	\$ 9,529	\$ -	\$ -	\$ -
Interest	2,646	2,000	1,000	1,000
Building Rentals	149,422	136,000	136,000	140,000
Operating Transfers	-	-	-	165,000
<b>Total</b>	<b>161,597</b>	<b>138,000</b>	<b>137,000</b>	<b>306,000</b>
<b>Expenditures</b>				
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
<b>Total</b>	<b>31,949</b>	<b>220,000</b>	<b>200,000</b>	<b>367,000</b>
Revenue over/(under) Expenditure	129,648	(82,000)	(63,000)	(61,000)
Beginning Balance	95,777	200,777	225,425	162,425
Ending Fund Balance	\$ 225,425	\$ 118,777	\$ 162,425	\$ 101,425

## 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Property Taxes	\$ 4,315,693	\$ 4,457,000	\$ 4,457,000	\$ 4,782,000
Interest	-	-	-	-
<b>Total</b>	<b>4,315,693</b>	<b>4,457,000</b>	<b>4,457,000</b>	<b>4,782,000</b>
<b>Expenditures</b>				
Contractual Services	4,268,000	4,457,000	4,538,000	4,782,000
<b>Total</b>	<b>4,268,000</b>	<b>4,457,000</b>	<b>4,538,000</b>	<b>4,782,000</b>
Revenue over/(under) Expenditure	47,693	-	(81,000)	-
Beginning Balance	38,801	802	86,494	5,494
Ending Fund Balance	\$ 86,494	\$ 802	\$ 5,494	\$ 5,494

## Significant Changes:

- Assessed valuation increase 5.1%

# 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Interest	\$ 12,178	\$ -	\$ -	\$ -
Operating Transfers	1,638,750	1,020,000	1,020,000	3,000,000
<b>Total</b>	<b>1,650,928</b>	<b>1,020,000</b>	<b>1,020,000</b>	<b>3,000,000</b>
<b>Expenditures</b>				
Capital Outlay	-	1,000,000	2,460,000	4,720,000
<b>Total</b>	<b>-</b>	<b>1,000,000</b>	<b>2,460,000</b>	<b>4,720,000</b>
Revenue over/(under) Expenditure	1,650,928	20,000	(1,440,000)	(1,720,000)
Beginning Balance	2,383,435	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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Interest	\$ 2,697	\$ -	\$ -	\$ -
Operating Transfer	-	100,000	-	-
<b>Total</b>	<b>2,697</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
Contractual Services	247,000			
Transfers	-	-	1,465,000	-
<b>Total</b>	<b>247,000</b>	<b>-</b>	<b>1,465,000</b>	<b>-</b>
Revenue over/(under) Expenditure	(244,303)	100,000	(1,465,000)	-
Beginning Balance	1,709,303	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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Property	\$ 1,102,605	\$ 1,905,000	\$ 1,159,000	\$ 1,758,000
Sales Tax	808,620	789,000	685,000	777,000
Douglas County	68,031	23,000	24,000	28,000
Interest	2,383			
<b>Total</b>	<b>1,981,639</b>	<b>2,717,000</b>	<b>1,868,000</b>	<b>2,563,000</b>
<b>Expenditures</b>				
Contractual Services	1,721,660	2,717,000	1,848,000	2,563,000
<b>Total</b>	<b>1,721,660</b>	<b>2,717,000</b>	<b>1,848,000</b>	<b>2,563,000</b>
Revenue over/(under) Expenditure	259,979	-	20,000	-
Beginning Balance	224,926	183,107	484,905	504,905
Ending Fund Balance	\$ 484,905	\$ 183,107	\$ 504,905	\$ 504,905

## 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.

<b>Economic Development Funds</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Recommended Budget</b>
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	455,427	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	-	547,000	-	499,000
826 Pennsylvania St NRA	-	85,000	61,000	67,000
<b>Total Economic Development Funds</b>	<b>\$1,721,660</b>	<b>\$2,717,000</b>	<b>\$1,848,000</b>	<b>\$2,563,000</b>

# 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Interest	\$ 1,112	\$ -	\$ -	\$ -
Miscellaneous	312	-	-	-
Donations	53,203	3,000	18,000	15,000
<b>Total</b>	<b>54,627</b>	<b>3,000</b>	<b>18,000</b>	<b>15,000</b>
<b>Expenditures</b>				
Contractual Services	7,670	-	11,000	12,000
Commodities	18,846	3,000	7,000	3,000
Capital Outlay	24,724	-	-	-
<b>Total</b>	<b>51,240</b>	<b>3,000</b>	<b>18,000</b>	<b>15,000</b>
Revenue over/(under) Expenditure	3,387	-	-	-
Beginning Balance	60,714	713	64,101	64,101
Ending Fund Balance	\$ 64,101	\$ 713	\$ 64,101	\$ 64,101

## 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Interest	\$ (1,818)	\$ 14,000	\$ 10,000	\$ 10,000
Miscellaneous	5,250	-	-	-
<b>Total</b>	<b>3,432</b>	<b>14,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Expenditures</b>				
Personal Services	96,192	97,000	97,000	60,000
Contractual Services	431,928	508,000	508,000	508,000
Commodities	32,827	27,000	27,000	27,000
Capital Outlay	-	875,000	-	875,000
<b>Total</b>	<b>560,947</b>	<b>1,507,000</b>	<b>632,000</b>	<b>1,470,000</b>
Revenue over/(under) Expenditure	(557,515)	(1,493,000)	(622,000)	(1,460,000)
Beginning Balance	4,392,543	2,876,680	3,835,028	3,213,028
Ending Fund Balance	\$ 3,835,028	\$ 1,383,680	\$ 3,213,028	\$ 1,753,028

## 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Charges for services	\$ -	\$ 5,000	\$ 5,000	\$ 10,000
<b>Total</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>10,000</b>
<b>Expenditures</b>				
Contractual Services	-	5,000	5,000	5,000
<b>Total</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Sales Tax	\$ -	\$ 497,000	\$ 497,000	\$ 924,000
Interest	6,252	1,000	1,000	1,000
Miscellaneous	20,300	-	-	-
Operating Transfer	800,000	350,000	350,000	350,000
<b>Total</b>	<b>826,552</b>	<b>848,000</b>	<b>848,000</b>	<b>1,275,000</b>
<b>Expenditures</b>				
Contractual Services	678,640	848,000	1,048,000	1,275,000
<b>Total</b>	<b>678,640</b>	<b>848,000</b>	<b>1,048,000</b>	<b>1,275,000</b>
Revenue over/(under) Expenditure	147,912	-	(200,000)	-
Beginning Balance	79,667	21,628	227,579	27,579
Ending Fund Balance	\$ 227,579	\$ 21,628	\$ 27,579	\$ 27,579

## 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.

Revenues	2018 Audited	2019 Adopted Budget	2019 Revised Budget	2020 Adopted Budget
Federal Grants	\$ 2,242,477	\$ 3,250,000	\$ 3,055,000	\$ 3,055,000
State Grants	1,647,789	770,000	1,190,000	1,209,000
Interest	(704)	-	-	-
Miscellaneous	14,260	-	10,000	-
<b>Total</b>	<b>3,903,822</b>	<b>4,020,000</b>	<b>4,255,000</b>	<b>4,264,000</b>
<b>Expenditures</b>				
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	-	213,000	-
<b>Total</b>	<b>3,778,997</b>	<b>4,059,000</b>	<b>4,327,000</b>	<b>3,529,000</b>
Revenue over/(under) Expenditure	124,825	(39,000)	(72,000)	735,000
Beginning Balance	126,163	90,164	250,988	178,988
Ending Fund Balance	\$ 250,988	\$ 51,164	\$ 178,988	\$ 913,988

## 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Interest	\$ 2,272	\$ 1,000	\$ 1,000	\$ 1,000
Donations	32,688	33,000	33,000	33,000
<b>Total</b>	<b>34,960</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>
<b>Expenditures</b>				
Contractual Services	38,361	50,000	40,000	40,000
<b>Total</b>	<b>38,361</b>	<b>50,000</b>	<b>40,000</b>	<b>40,000</b>
Revenue over/(under) Expenditure	(3,401)	(16,000)	(6,000)	(6,000)
Beginning Balance	150,425	133,425	147,024	141,024
Ending Fund Balance	\$ 147,024	\$ 117,425	\$ 141,024	\$ 135,024

## 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Federal Grants	\$ 17,150	\$ 32,000	\$ 32,000	\$ 32,000
Interest	2,380	2,000	2,000	2,000
Miscellaneous	150	-	-	-
<b>Total</b>	<b>19,680</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>
<b>Expenditures</b>				
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
<b>Total</b>	<b>17,605</b>	<b>45,000</b>	<b>45,000</b>	<b>46,000</b>
Revenue over/(under) Expenditure	2,075	(11,000)	(11,000)	(12,000)
Beginning Balance	211,434	199,435	213,509	202,509
Ending Fund Balance	\$ 213,509	\$ 188,435	\$ 202,509	\$ 190,509

## 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Federal Grants	\$ 392,516	\$ 680,000	\$ 922,000	\$ 667,000
State Grants	41	-	-	-
Loan Repayments	173,302	78,000	150,000	150,000
<b>Total</b>	<b>565,859</b>	<b>758,000</b>	<b>1,072,000</b>	<b>817,000</b>
<b>Expenditures</b>				
Personal Services	206,401	204,000	193,000	220,000
Contractual Services	355,864	548,000	807,000	532,000
Commodities	1,760	-	-	-
<b>Total</b>	<b>564,025</b>	<b>752,000</b>	<b>1,000,000</b>	<b>752,000</b>
Revenue over/(under) Expenditure	1,834	6,000	72,000	65,000
Beginning Balance	308,688	290,938	310,522	382,522
Ending Fund Balance	\$ 310,522	\$ 296,938	\$ 382,522	\$ 447,522

## 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Federal Grants	\$ 334,734	\$ 300,000	\$ 410,000	\$ 410,000
Loan Repayments	31,980	30,000	30,000	30,000
<b>Total</b>	<b>366,714</b>	<b>330,000</b>	<b>440,000</b>	<b>440,000</b>
<b>Expenditures</b>				
Personal Services	38,308	40,000	40,000	39,000
Contractual Services	300,241	292,000	400,000	400,000
<b>Total</b>	<b>338,549</b>	<b>332,000</b>	<b>440,000</b>	<b>439,000</b>
Revenue over/(under) Expenditure	28,165	(2,000)	-	1,000
Beginning Balance	(21,385)	(19,387)	6,780	6,780
Ending Fund Balance	\$ 6,780	\$ (21,387)	\$ 6,780	\$ 7,780

## 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Federal Grants	\$ 189,186	\$ 262,000	\$ 300,000	\$ 220,000
Interest	37	-	-	-
<b>Total</b>	<b>189,223</b>	<b>262,000</b>	<b>300,000</b>	<b>220,000</b>
<b>Expenditures</b>				
Personal Services	149,713	134,000	134,000	151,000
Contractual Services	36,433	128,000	166,000	51,000
Commodities	10,738	-	-	-
<b>Total</b>	<b>196,884</b>	<b>262,000</b>	<b>300,000</b>	<b>202,000</b>
Revenue over/(under) Expenditure	(7,661)	-	-	18,000
Beginning Balance	(13,552)	(31,956)	(21,213)	(21,213)
Ending Fund Balance	\$ (21,213)	\$ (31,956)	\$ (21,213)	\$ (3,213)

## 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.

<b>Revenues</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Adopted Budget</b>
Interest	\$ 814	\$ 1,000	\$ 1,000	\$ 1,000
Confiscated Property	64,836	43,000	58,000	58,000
<b>Total</b>	<b>65,650</b>	<b>44,000</b>	<b>59,000</b>	<b>59,000</b>
<b>Expenditures</b>				
Contractual Services	1,429	40,000	40,000	40,000
Commodities	-	10,000	10,000	10,000
<b>Total</b>	<b>1,429</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
Revenue over/(under) Expenditure	64,221	(6,000)	9,000	9,000
Beginning Balance	48,979	42,979	113,200	122,200
Ending Fund Balance	\$ 113,200	\$ 36,979	\$ 122,200	\$ 131,200

## Significant Changes:

- No significant changes

# SIGNIFICANT CHANGES IN FUND BALANCE

The following indicates significant changes in fund balance as defined by an anticipated increase or decrease by more than 10% in fund balance for the budgeted year. A brief explanation of the change in fund balance is provided below for each fund.

## **Major Funds**

The City has the 5 following major funds:

General Operating Fund — No significant change in fund balance.

Bond & Interest Fund — No significant change in fund balance.

Water & Sewer Fund — No significant change in fund balance.

Solid Waste Fund — No significant change in fund balance.

Storm Water Utility Fund — No significant change in fund balance.

## **Non-Major Funds**

The City has the 35 following non-major funds:

- Airport Improvement Fund, Capital Improvement Reserve Fund, Equipment Reserve Fund, Guest Tax Fund, Library Fund, Transit Fund, Recreation Fund, Special Alcohol Fund, Special Gas Tax Fund, Special Recreation Fund, Free State TDD, Oread TDD, 9 NH South-TDD, 9 NH North-TDD-TIF, 901 NH, 720 LLC NRA, HERE NRA, City Parks Memorial Fund, Farmland Remediation Fund, Cemetery Perpetual Care Fund, Housing Trust Fund, Outside Agency Grants, Wee Folks Scholarships, Fair Housing Grant, Community Development Grant, Home Program Fund, Transportation Planning Fund, Law Enforcement Trust Fund, Central Maintenance Fund, Administrative Services Fund, Water & Sewer Non-Bonded Construction, Solid Waste Construction, Public Parking System Fund, and Golf Course Fund.

**All Non-Major Funds:** In aggregate, there was a 13% decrease in fund balance for 2020. This is primarily attributed to five non-major funds: Public Transportation Fund, Equipment Reserve Fund, Water & Sewer Non-Bonded Construction, Farmland Remediation Fund, and Capital Improvement Reserve Fund. These funds are used to accumulate cash to help pay for large capital projects scheduled for construction through the City's Capital Improvement Plan.

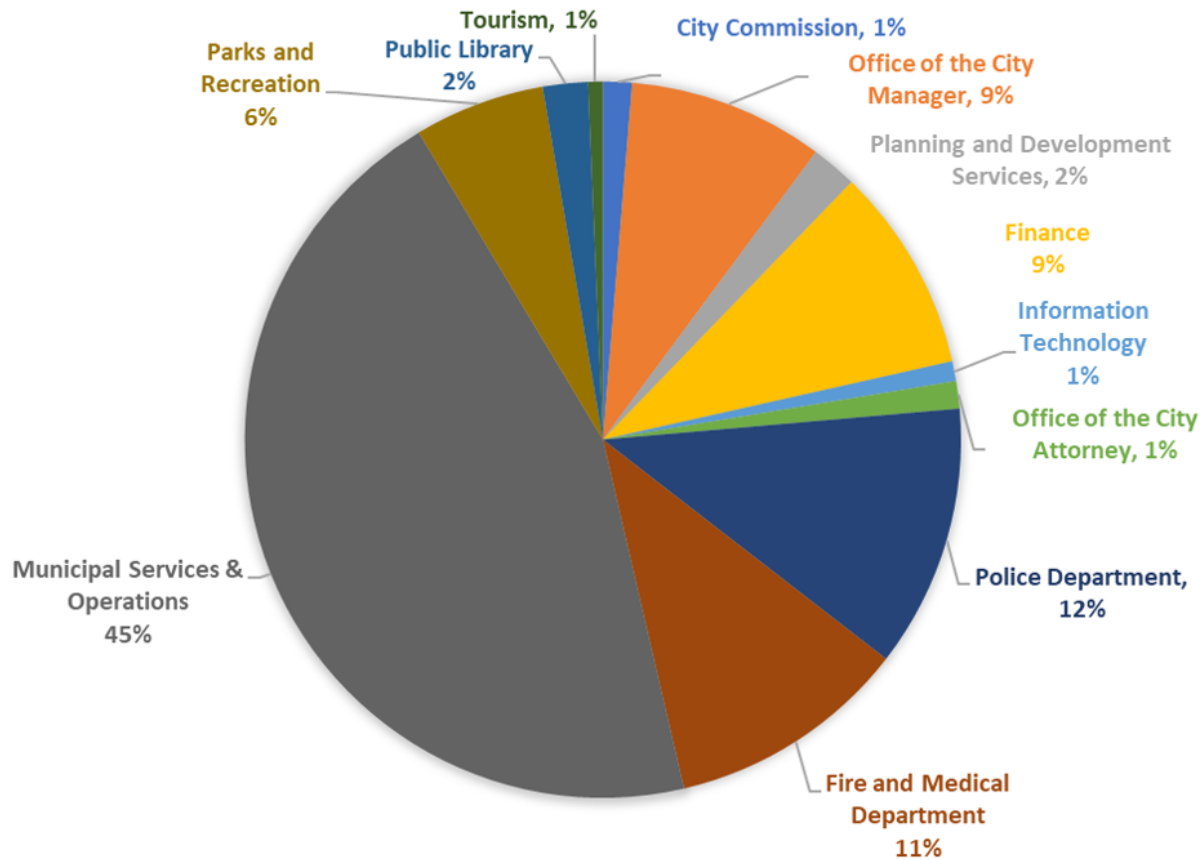




City *of* Lawrence

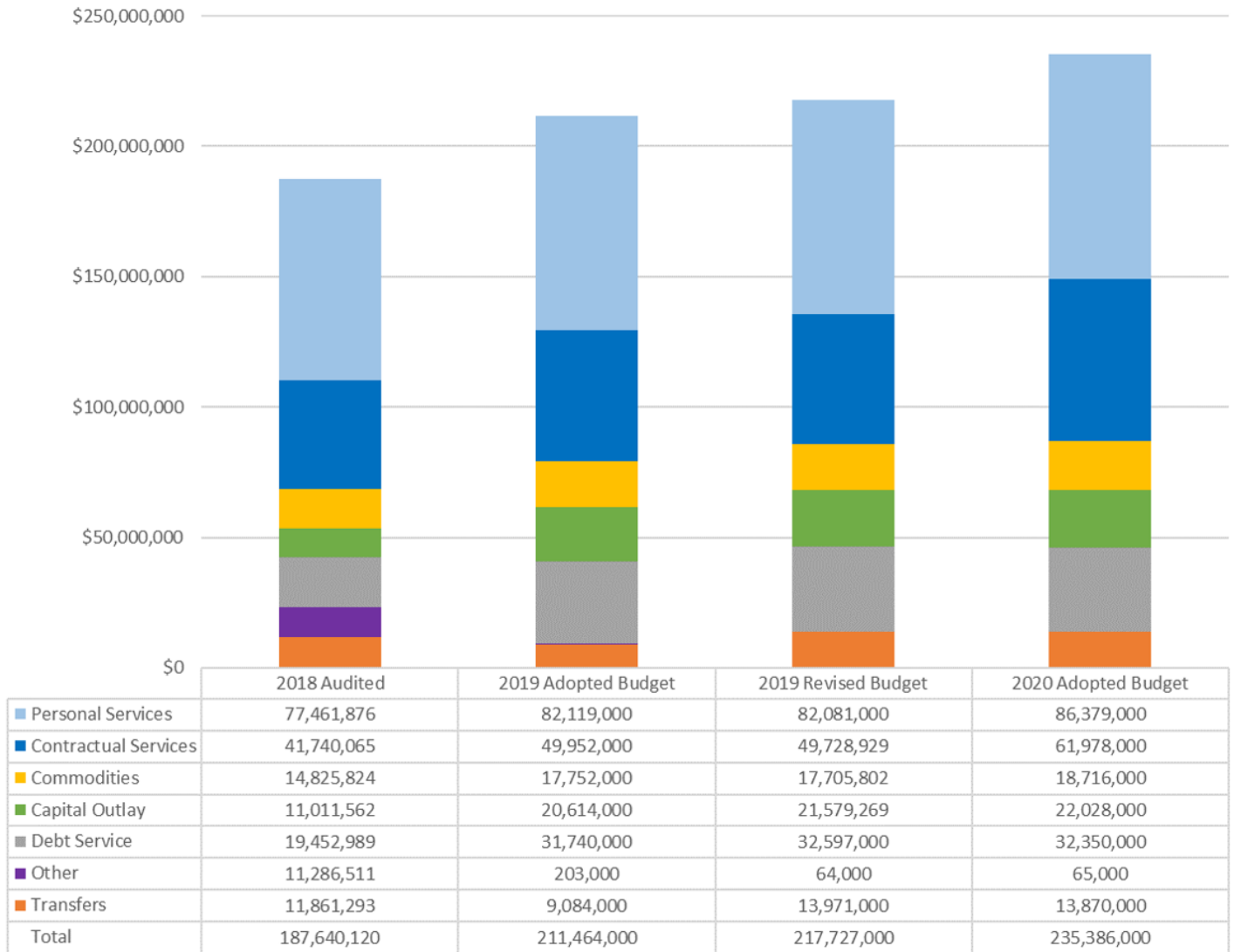
# DEPARTMENT BUDGETS

# EXPENDITURES BY DEPARTMENT-ALL FUNDS



Department	2018 Audited	2019 Adopted Budget	2019 Revised Budget	2020 Adopted Budget	% of Budget
City Commission	\$ 2,189,669	\$ 2,458,000	\$ 2,858,000	\$ 3,075,000	1%
Office of the City Manager	12,607,535	21,028,000	16,907,000	20,809,000	9%
Planning and Development Services	4,516,694	4,549,000	5,078,000	4,882,000	2%
Finance	22,012,038	18,316,000	21,996,000	21,801,000	9%
Information Technology	1,404,577	1,625,000	1,625,000	2,102,000	1%
Office of the City Attorney	2,522,503	2,656,000	2,908,000	2,918,000	1%
Police Department	23,333,187	25,425,000	25,846,000	27,938,000	12%
Fire and Medical Department	21,481,737	23,516,000	24,031,000	25,590,000	11%
Municipal Services & Operations	78,765,193	91,154,000	96,240,000	106,037,000	45%
Parks and Recreation	12,882,293	14,373,000	13,805,000	13,884,000	6%
Public Library	4,268,000	4,457,000	4,538,000	4,782,000	2%
Tourism	1,656,685	1,907,000	1,895,000	1,568,000	1%
<b>Total</b>	<b>\$187,640,110</b>	<b>\$211,464,000</b>	<b>\$217,727,000</b>	<b>\$235,386,000</b>	

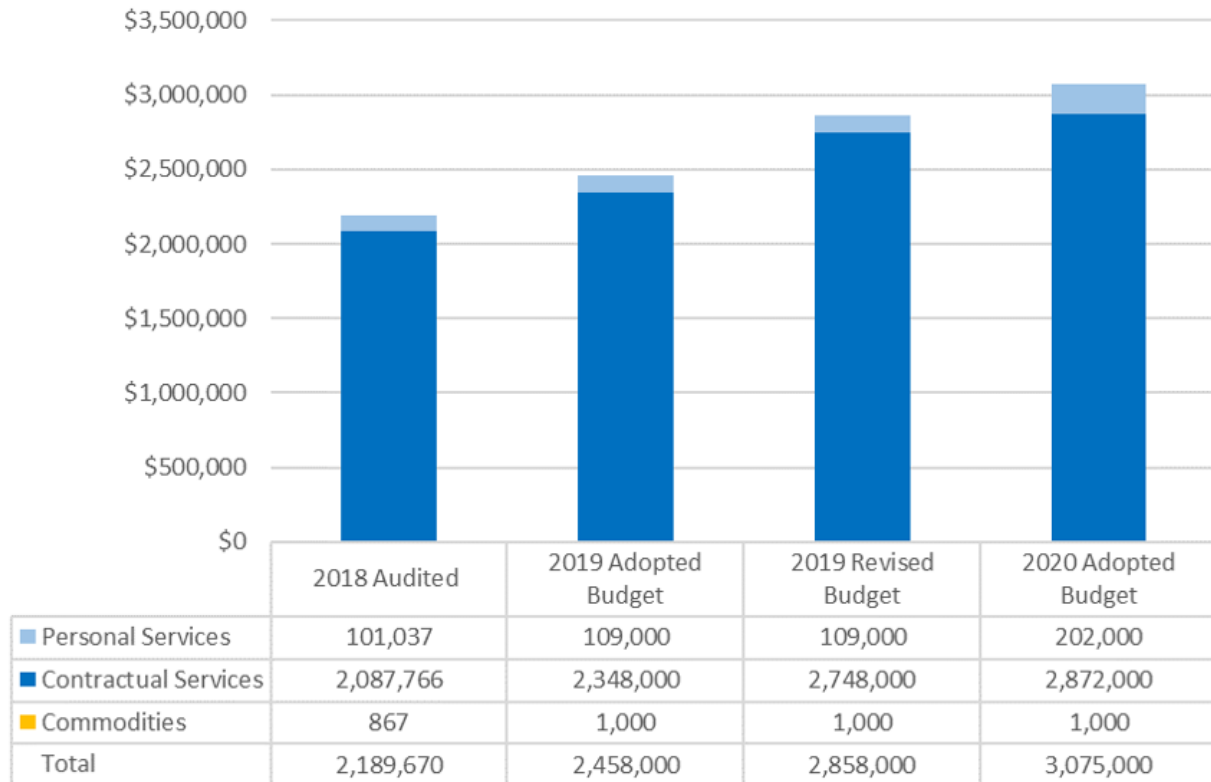
# EXPENDITURES BY CATEGORY-ALL DEPARTMENTS



# 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

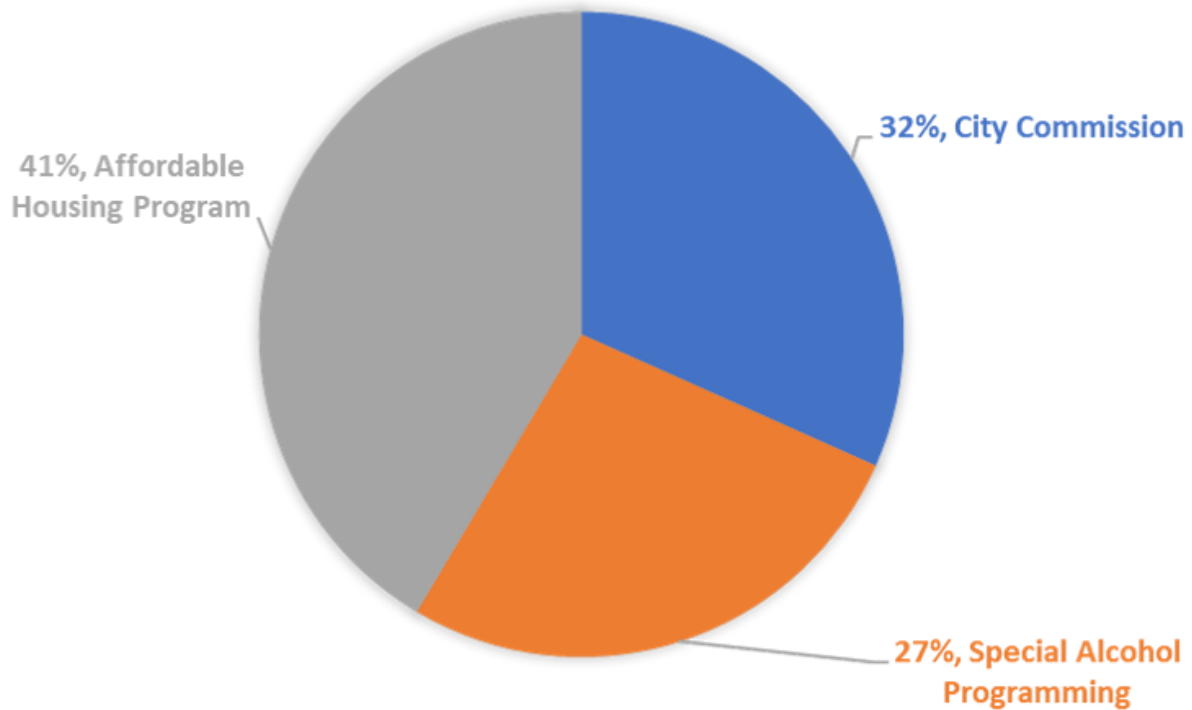


## City Commission Department budget by Fund

Fund	2018 Audited	2019 Adopted Budget	2019 Revised Budget	2020 Adopted Budget	Difference
General	\$ 707,088	\$ 755,000	\$ 955,000	\$ 974,000	\$19,000
Special Alcohol Fund	803,941	855,000	855,000	826,000	(29,000)
Housing Trust Fund	678,640	848,000	1,048,000	1,275,000	227,000
<b>Total</b>	<b>\$2,189,669</b>	<b>\$2,458,000</b>	<b>\$2,858,000</b>	<b>\$3,075,000</b>	<b>\$217,000</b>

# 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

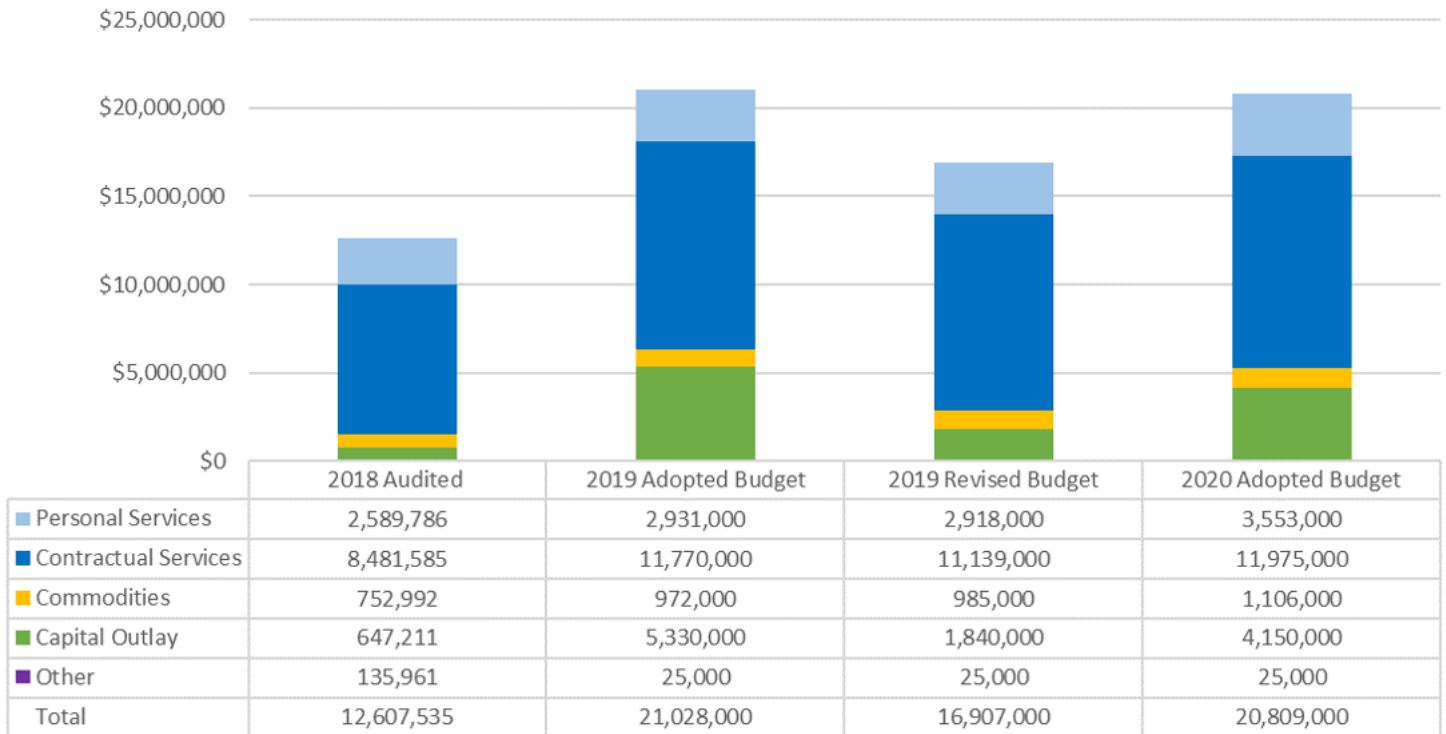
## Fee Changes

- 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

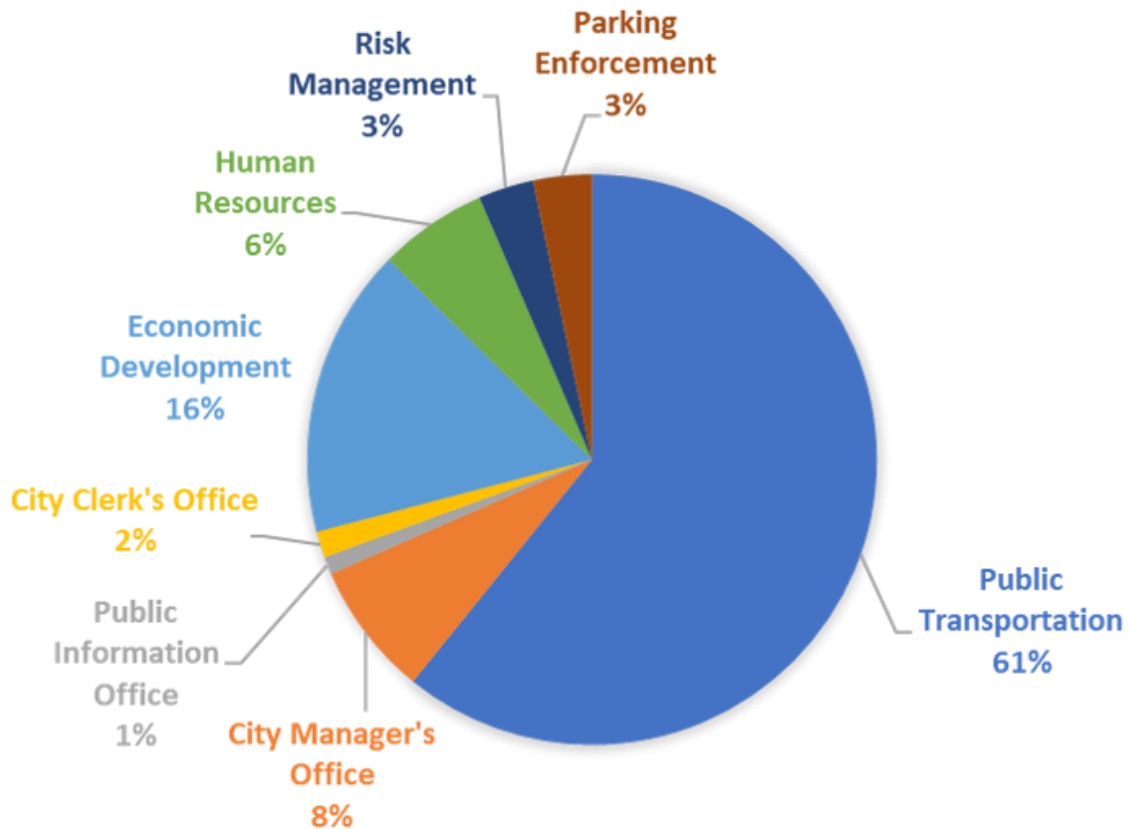


## Office of the City Manager budget by Fund

Fund	2018 Audited	2019 Adopted Budget	2019 Revised Budget	2020 Adopted Budget	Difference
General	\$ 3,312,702	\$ 4,051,000	\$ 4,255,000	\$ 3,079,000	(\$ 1,176,000)
Equipment Reserve Fund	38,197	100,000	114,000	-	(114,000)
Transit Fund	3,252,451	9,696,000	6,208,000	9,237,000	3,029,000
Economic Development Funds	1,721,660	2,717,000	1,848,000	2,563,000	715,000
Outside Agency Grants	3,630,088	3,904,000	3,914,000	3,300,000	(614,000)
Administrative Charge Fund	-	-	-	1,937,000	1,937,000
Public Parking System	652,437	560,000	568,000	693,000	125,000
<b>Total</b>	<b>\$12,607,535</b>	<b>\$21,028,000</b>	<b>\$16,907,000</b>	<b>\$20,809,000</b>	<b>\$3,902,000</b>

# 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

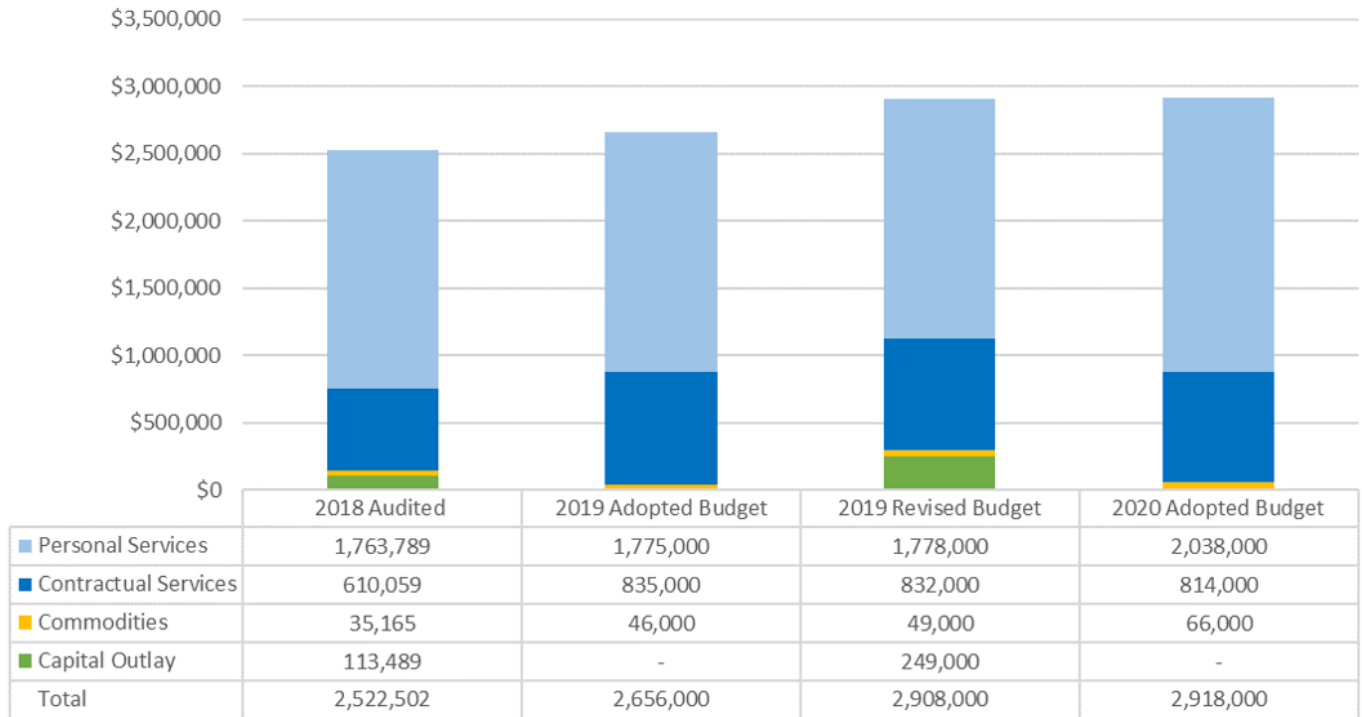
- Downtown Parking Fee Increases



# 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

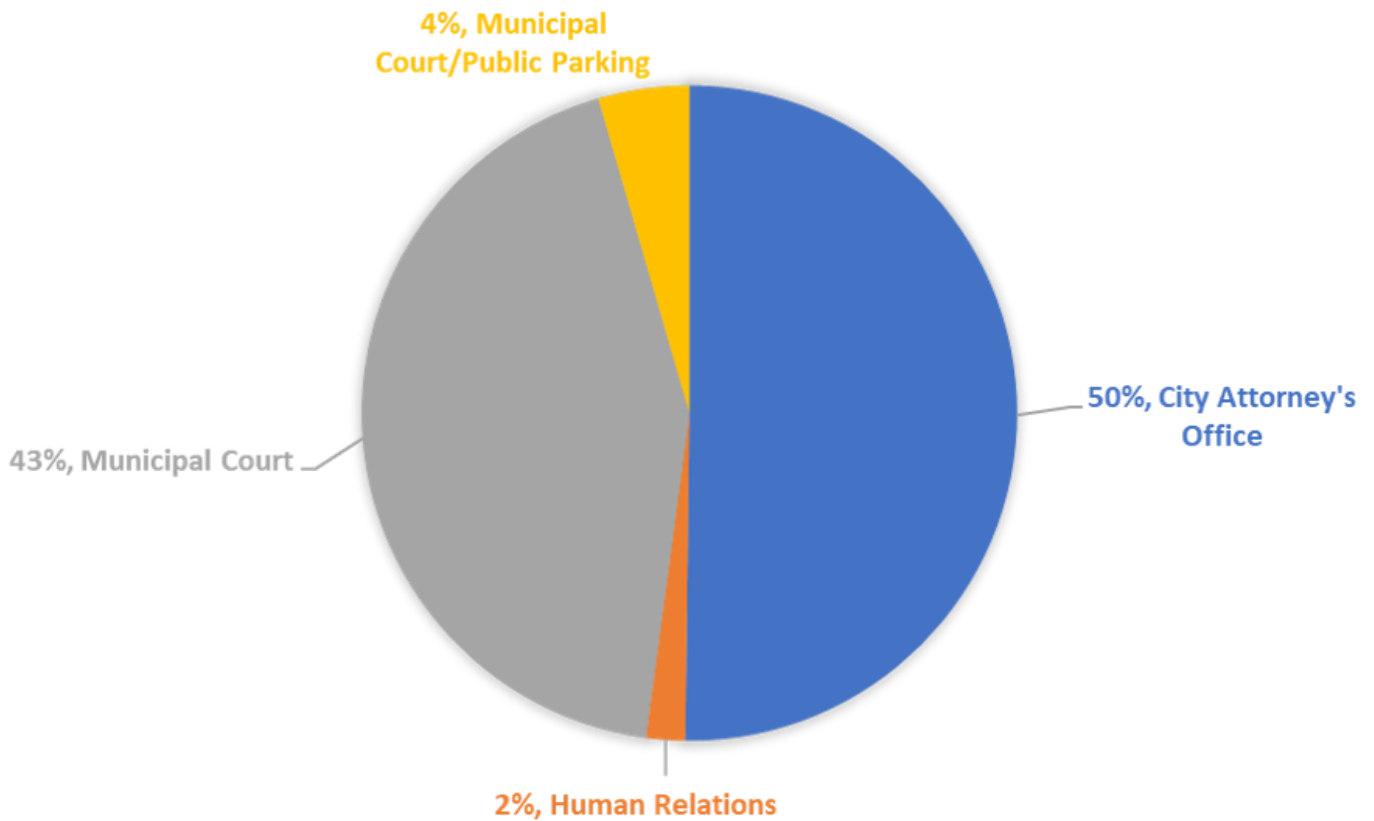


## Office of the City Attorney budget by Fund

Fund	2018 Audited	2019 Adopted Budget	2019 Revised Budget	2020 Adopted Budget	Difference
General	\$ 2,096,631	\$ 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
Central Maintenance	17,071	-	-	-	-
Public Parking System	278,367	224,000	224,000	131,000	(93,000)
<b>Total</b>	<b>\$2,522,504</b>	<b>\$2,656,000</b>	<b>\$2,908,000</b>	<b>\$2,918,000</b>	<b>\$10,000</b>

# 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

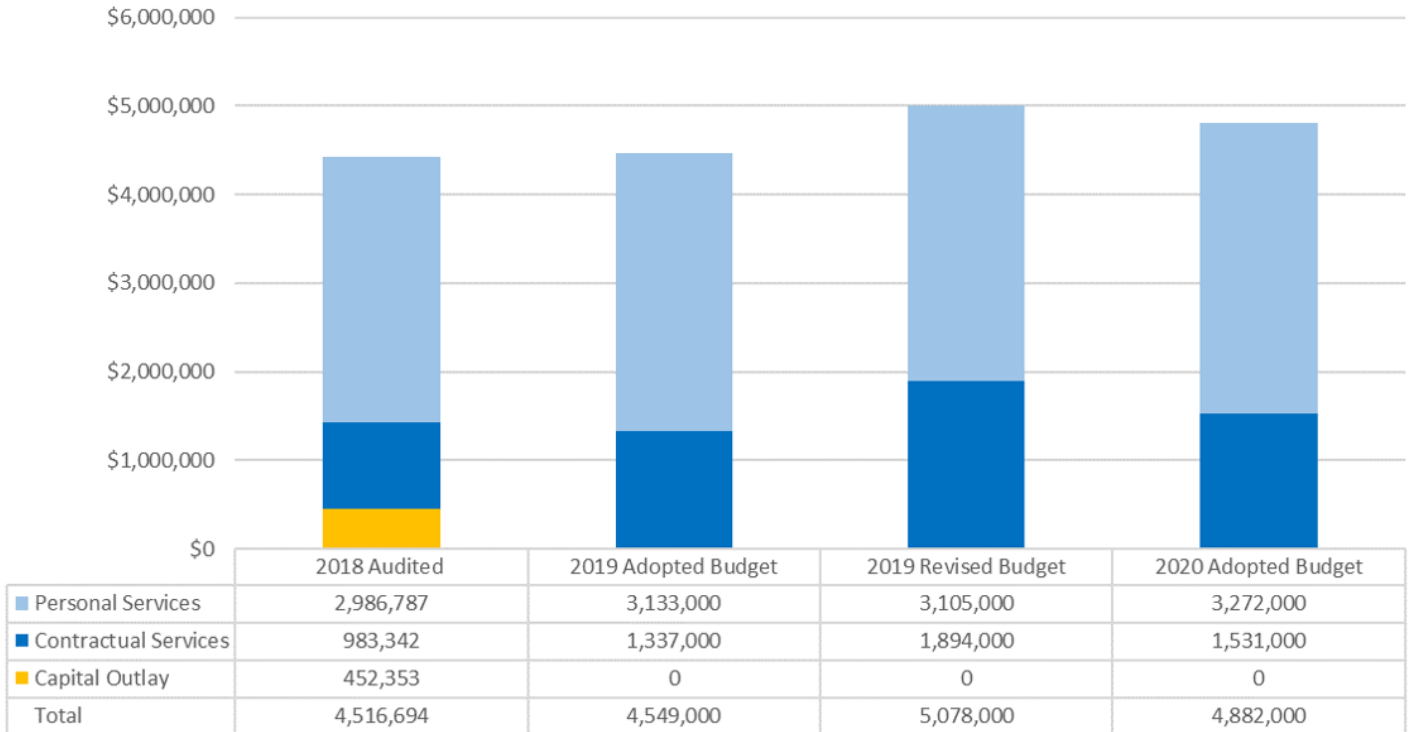
### Fee Changes

- 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

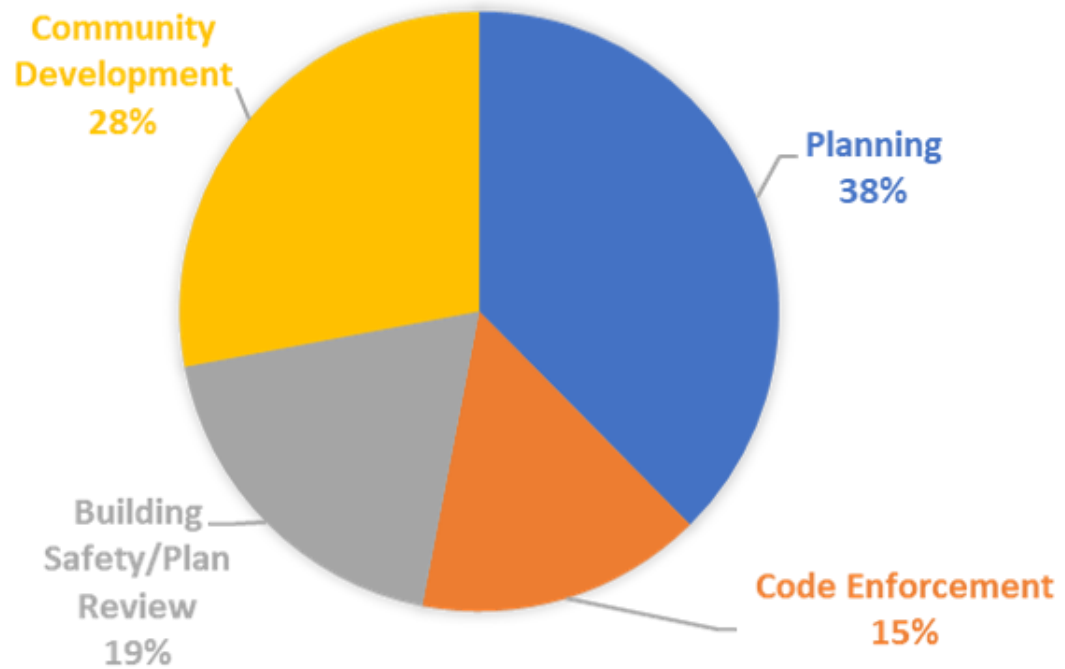


Planning & Development Services Department budget by Fund

Fund	2018 Audited	2019 Adopted Budget	2019 Revised Budget	2020 Adopted Budget	Difference
General Fund	\$ 2,946,792	\$ 3,203,000	\$ 3,183,000	\$ 3,315,000	\$ 132,000
Community Development	463,637	752,000	1,000,000	752,000	(248,000)
Home Program Fund	564,025	332,000	440,000	439,000	(1,000)
Transportation Planning	338,549	262,000	300,000	202,000	(98,000)
Outside Agency Grants	196,883	-	155,000	174,000	19,000
Capital Improve Reserve	6,808	-	-	-	-
<b>Total</b>	<b>\$4,516,694</b>	<b>\$4,549,000</b>	<b>\$5,078,000</b>	<b>\$4,882,000</b>	<b>(\$215,000)</b>

# 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

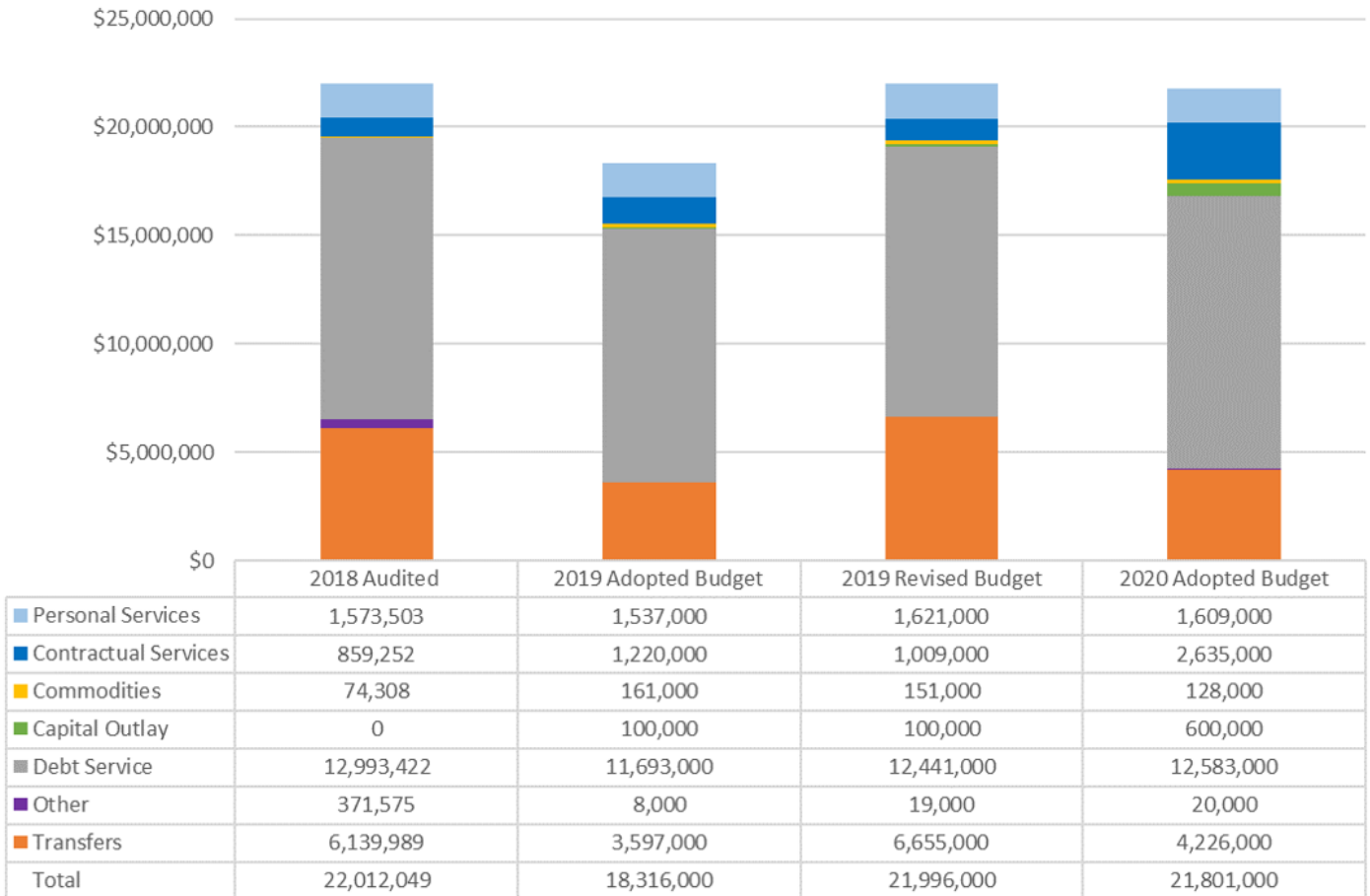
## Fee Changes

- 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

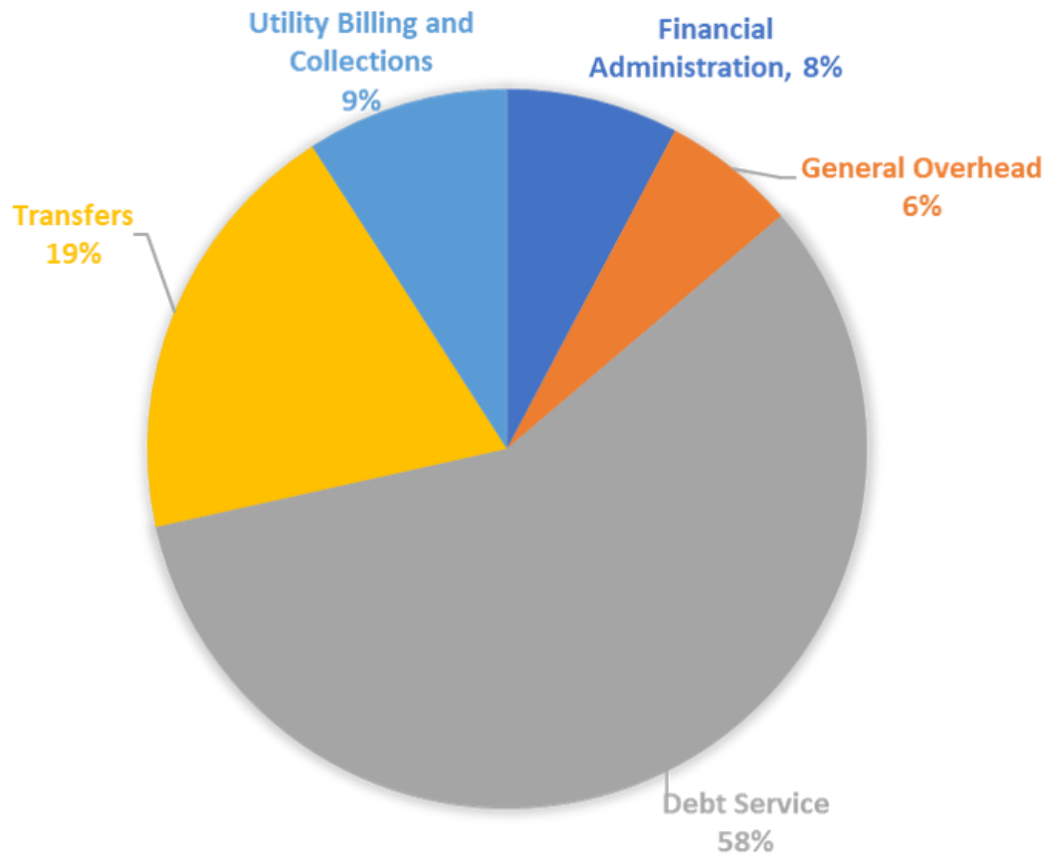


## Finance Department budget by Fund

Fund	2018 Audited	2019 Adopted Budget	2019 Revised Budget	2020 Adopted Budget	Difference
General	\$ 6,675,906	\$ 4,158,000	\$ 7,473,000	\$ 5,544,000	(\$ 1,929,000)
Capital Improve Reserve	-	300,000	-	-	-
Equipment Reserve Fund	371,554	-	-	600,000	600,000
Administrative Charge Fund	-	-	-	1,089,000	1,089,000
Debt Service	12,993,422	11,693,000	12,441,000	12,583,000	142,000
Water & Wastewater Fund	1,971,166	2,165,000	2,082,000	1,985,000	(97,000)
<b>Total</b>	<b>\$22,012,048</b>	<b>\$18,316,000</b>	<b>\$21,996,000</b>	<b>\$ 21,801,000</b>	<b>(\$195,000)</b>

# 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

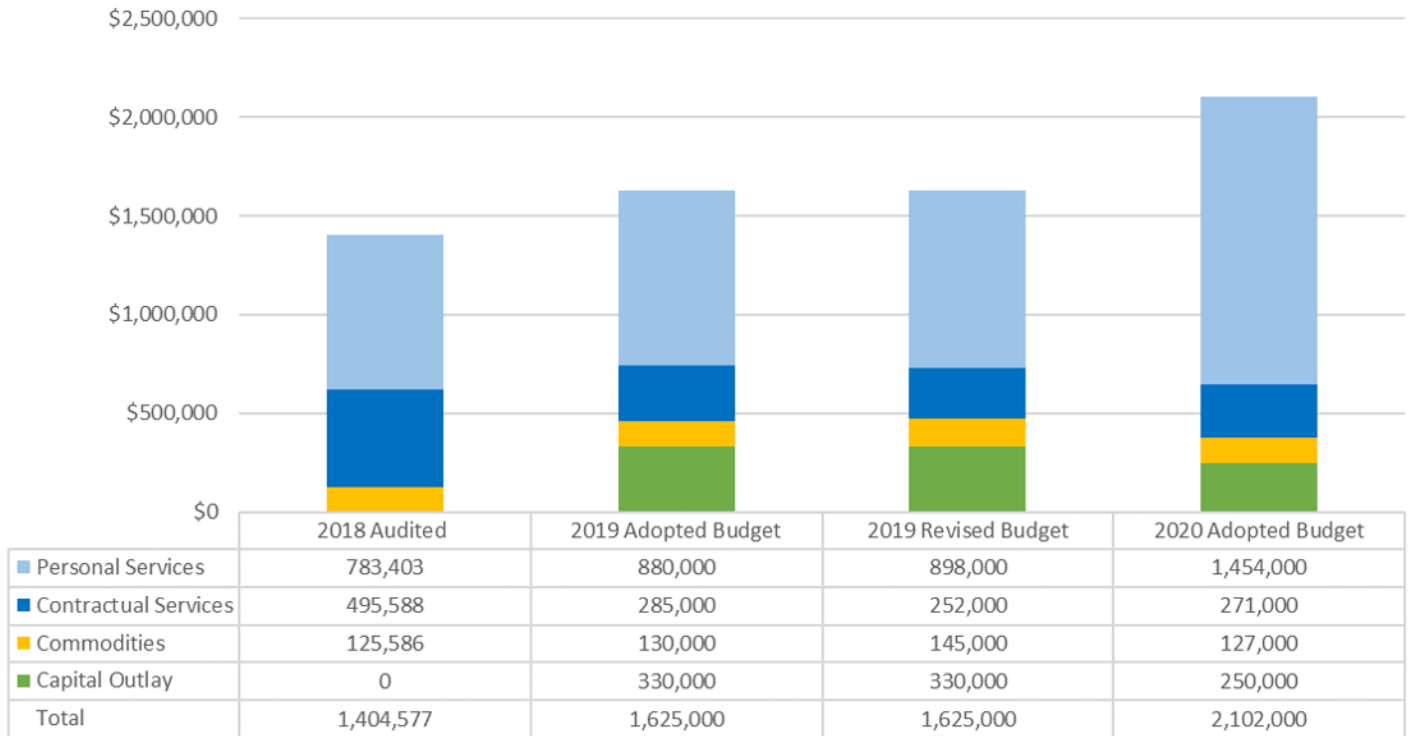
### Fee Changes

- 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

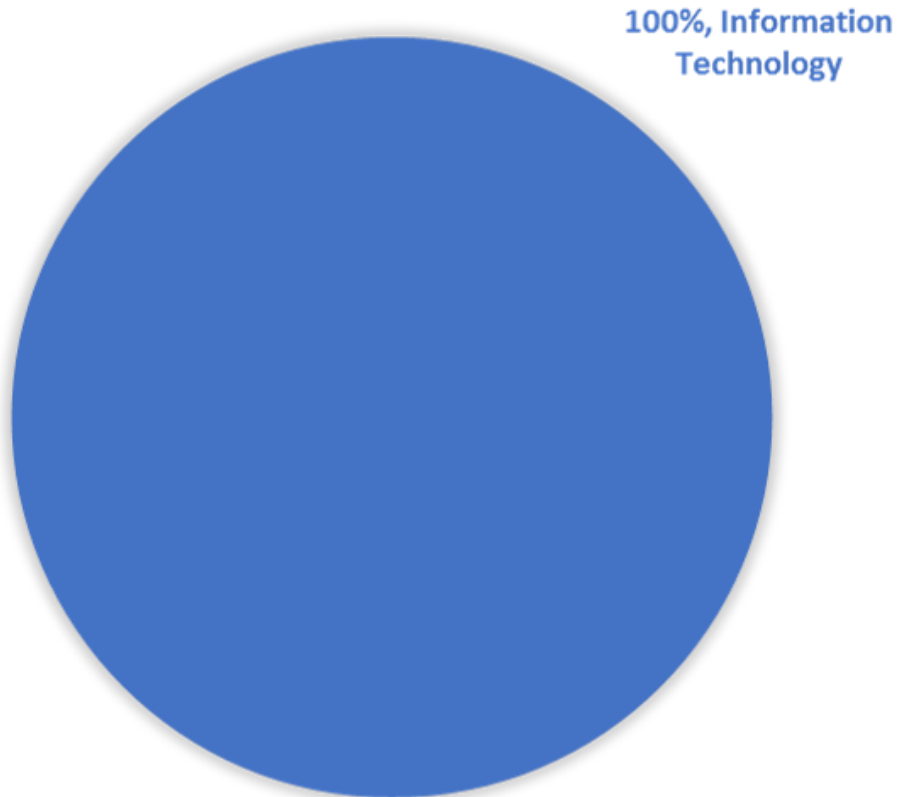
Fund	2018 Audited	2019 Adopted Budget	2019 Revised Budget	2020 Adopted Budget	Difference
General Fund	\$ 1,105,353	\$ 1,295,000	\$ 1,295,000	\$ -	(\$ 1,295,000)
Equipment Reserve Fund	299,224	330,000	330,000	250,000	(80,000)
Administrative Services	-	-	-	1,852,000	1,852,000
<b>Total</b>	<b>\$1,404,577</b>	<b>\$1,625,000</b>	<b>\$1,625,000</b>	<b>\$2,102,000</b>	<b>\$477,000</b>

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# Information Technology

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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

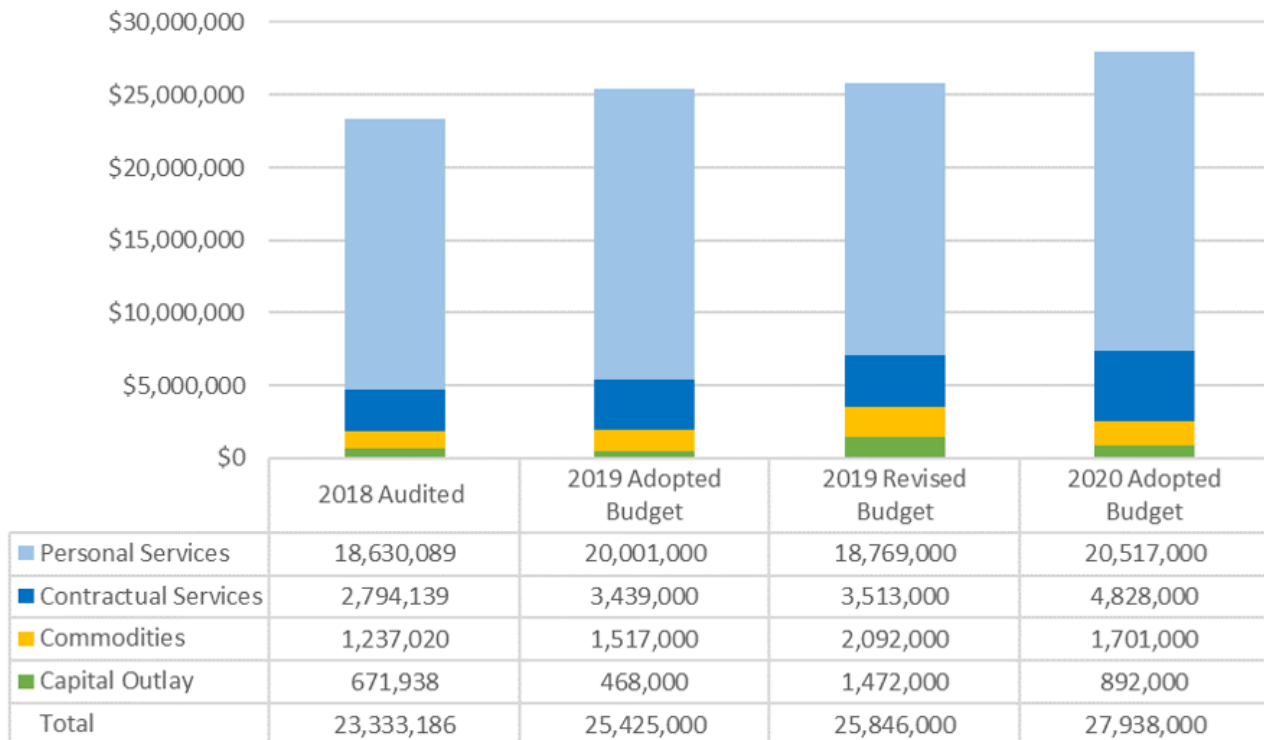
- No anticipated fee changes



# 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

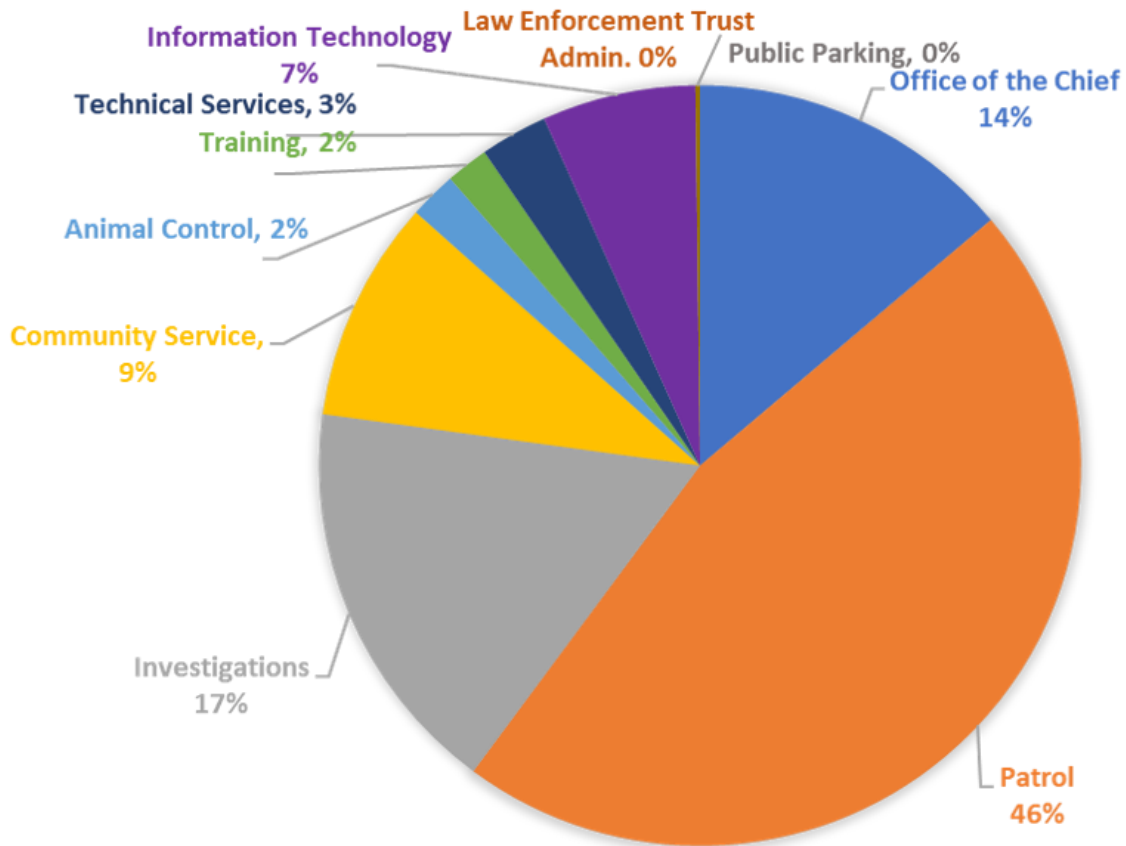


## Police Department budget by Fund

Fund	2018 Audited	2019 Adopted Budget	2019 Revised Budget	2020 Adopted Budget	Difference
General	\$22,707,494	\$25,267,000	\$24,853,000	\$27,391,000	\$2,538,000
Capital Improve Reserve	247,565	-	-	-	-
Equipment Reserve Fund	-	-	780,000	442,000	(338,000)
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	366,706	-	-	-	-
<b>Total</b>	<b>\$23,333,187</b>	<b>\$25,425,000</b>	<b>\$25,846,000</b>	<b>\$27,938,000</b>	<b>\$2,092,000</b>

# 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

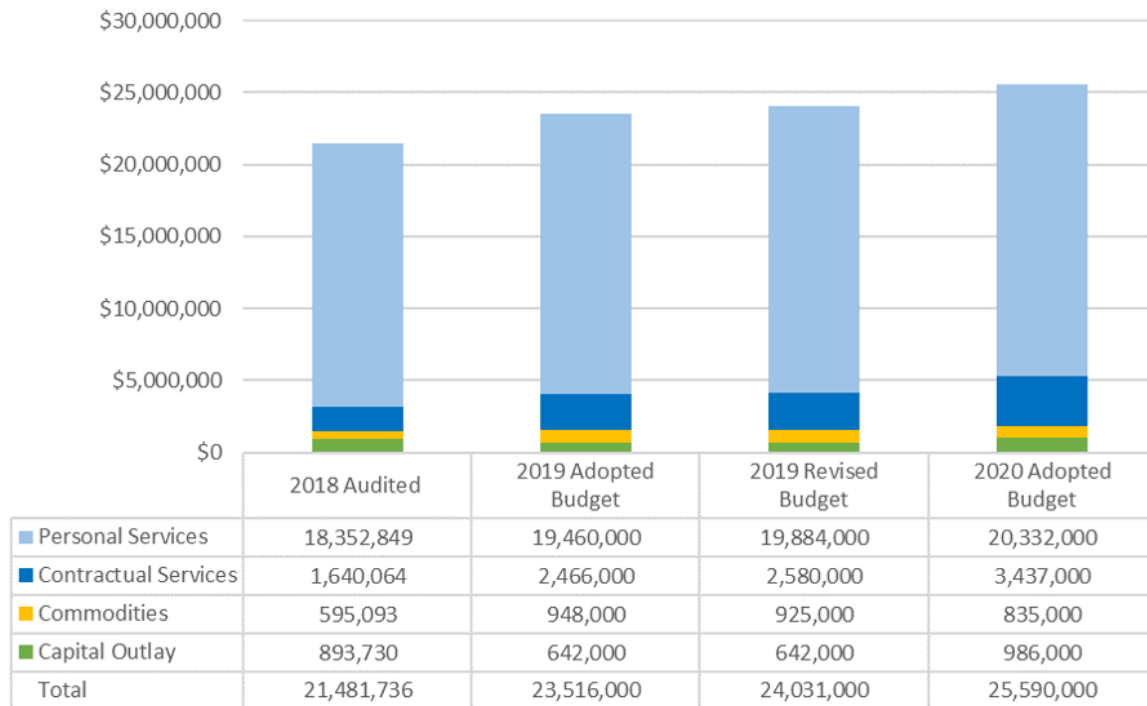
### Fee Changes

- 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

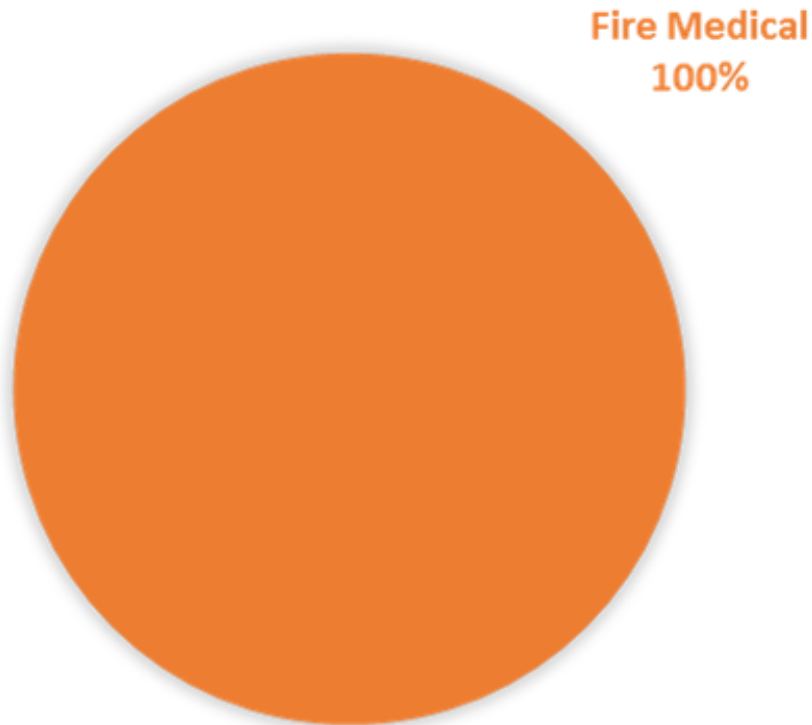
Fund	2018 Audited	2019 Adopted Budget	2019 Revised Budget	2020 Adopted Budget	Difference
General	\$20,588,006	\$22,774,000	\$23,289,000	\$24,604,000	\$1,315,000
Capital Improve Reserve	-	100,000	100,000	-	(100,000)
Equipment Reserve Fund	893,730	642,000	642,000	986,000	344,000
<b>Total</b>	<b>\$21,481,736</b>	<b>\$23,516,000</b>	<b>\$24,031,000</b>	<b>\$25,590,000</b>	<b>\$1,559,000</b>

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# Fire Medical

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## 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)

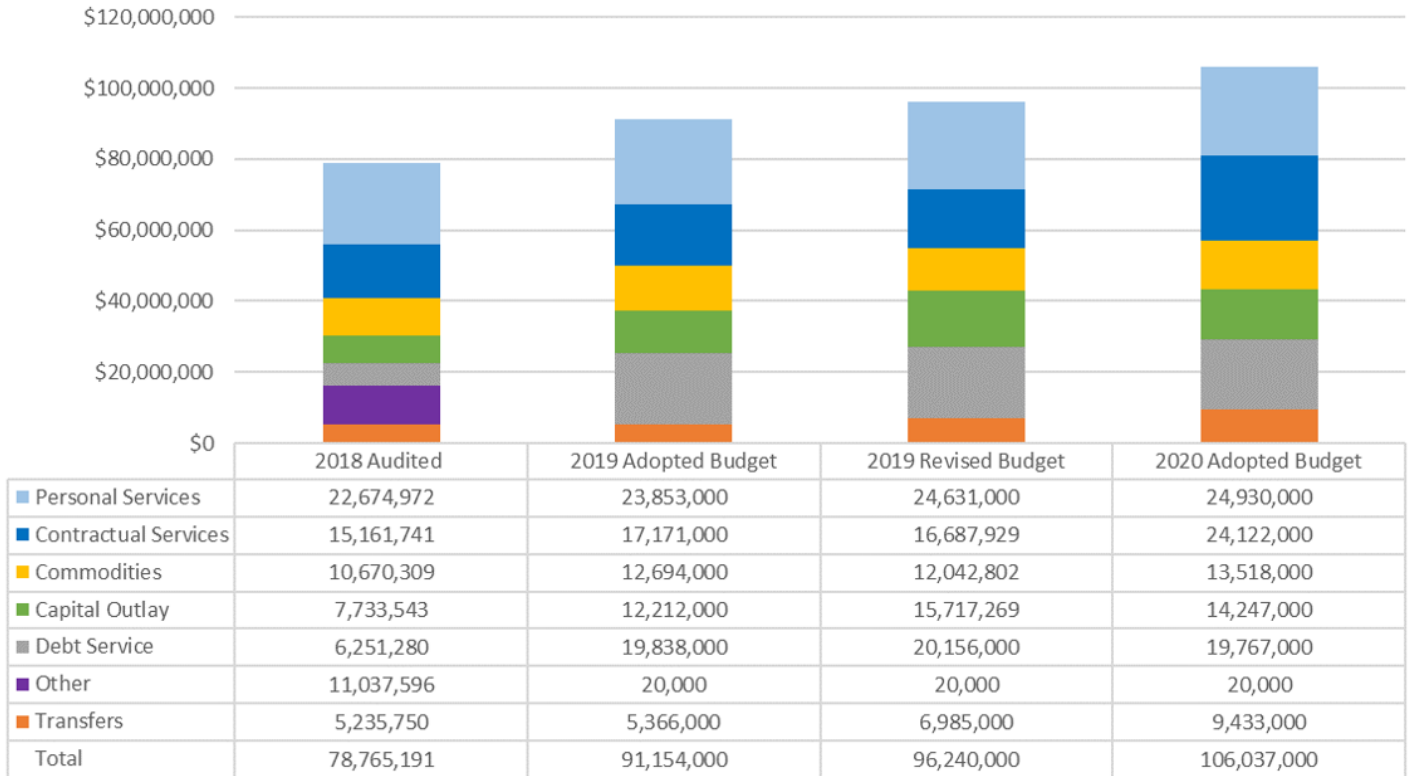
### Fee Changes

- 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 Audited	2019 Adopted Budget	2019 Revised Budget	2020 Adopted Budget	Difference
General	\$8,159,143	\$8,815,000	\$8,786,000	\$9,444,000	\$658,000
Airport Improvement Fund	31,949	220,000	200,000	367,000	167,000
Capital Improve Reserve	7,597,034	5,960,000	7,071,000	10,918,000	3,847,000
Special Gas Tax Fund	2,640,483	2,943,000	2,960,000	3,182,000	222,000
Farmland Remediation	560,947	1,507,000	632,000	1,470,000	838,000
Outside Agency Grants	122,876	155,000	803,000	-	(803,000)
Central Maintenance	3,687,789	4,811,000	4,803,000	4,937,000	134,000
Water & Wastewater	41,377,694	46,479,000	47,488,000	50,469,000	2,981,000
Solid Waste Fund	10,924,005	14,625,000	15,360,000	15,711,000	351,000
Public Parking System	643,501	1,116,000	397,000	1,400,000	1,003,000
Storm Water Utility	2,772,772	3,523,000	3,815,000	3,419,000	(396,000)
Utility Non-Bonded	-	1,000,000	2,460,000	4,720,000	2,260,000
Solid Waste-NonBonded	247,000	-	1,465,000	-	(1,465,000)
<b>Total</b>	<b>\$78,765,193</b>	<b>\$91,154,000</b>	<b>\$96,240,000</b>	<b>\$106,037,000</b>	<b>\$9,797,000</b>

### 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

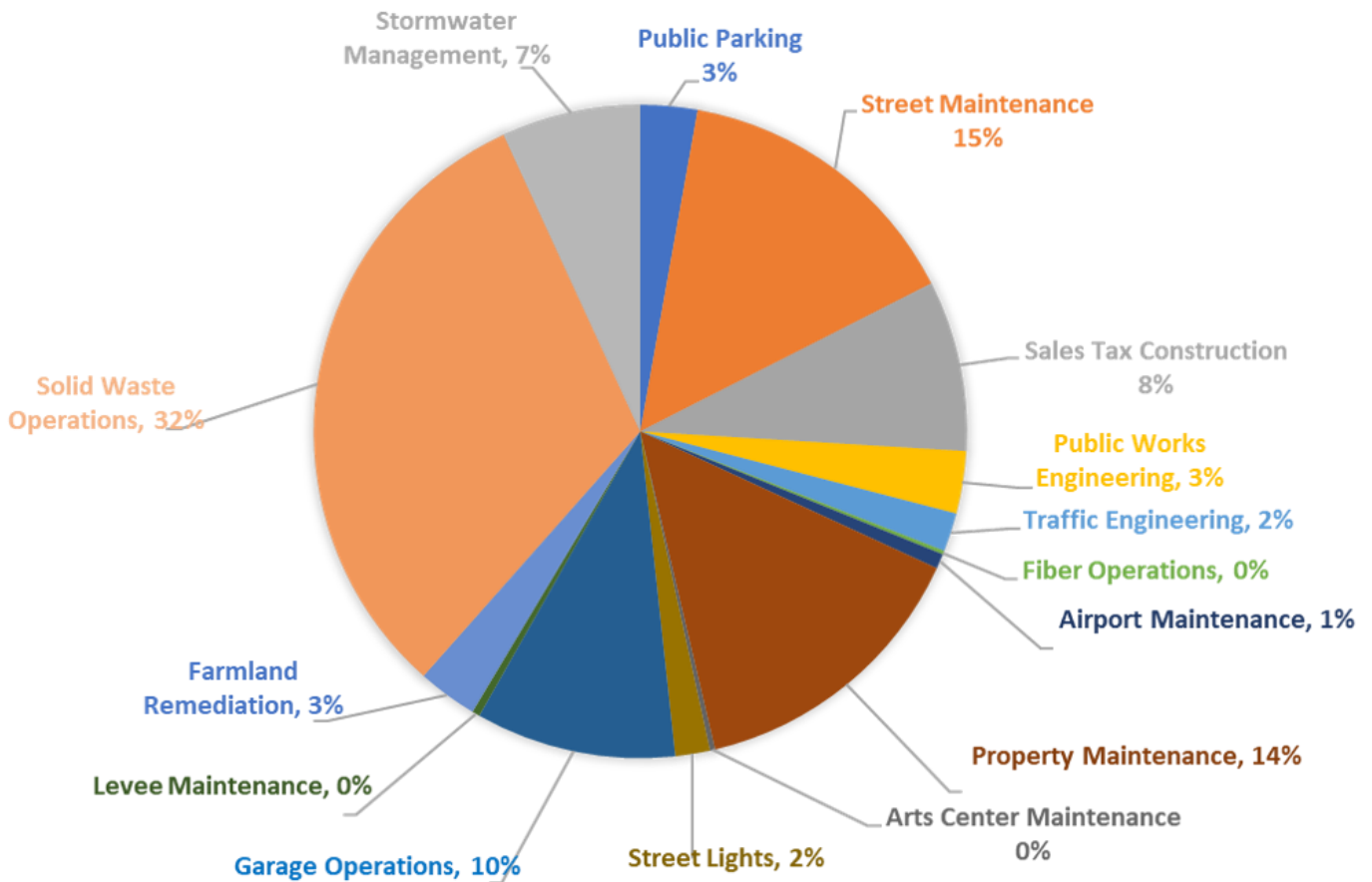
### Fee Changes

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

# Municipal Services and Operations

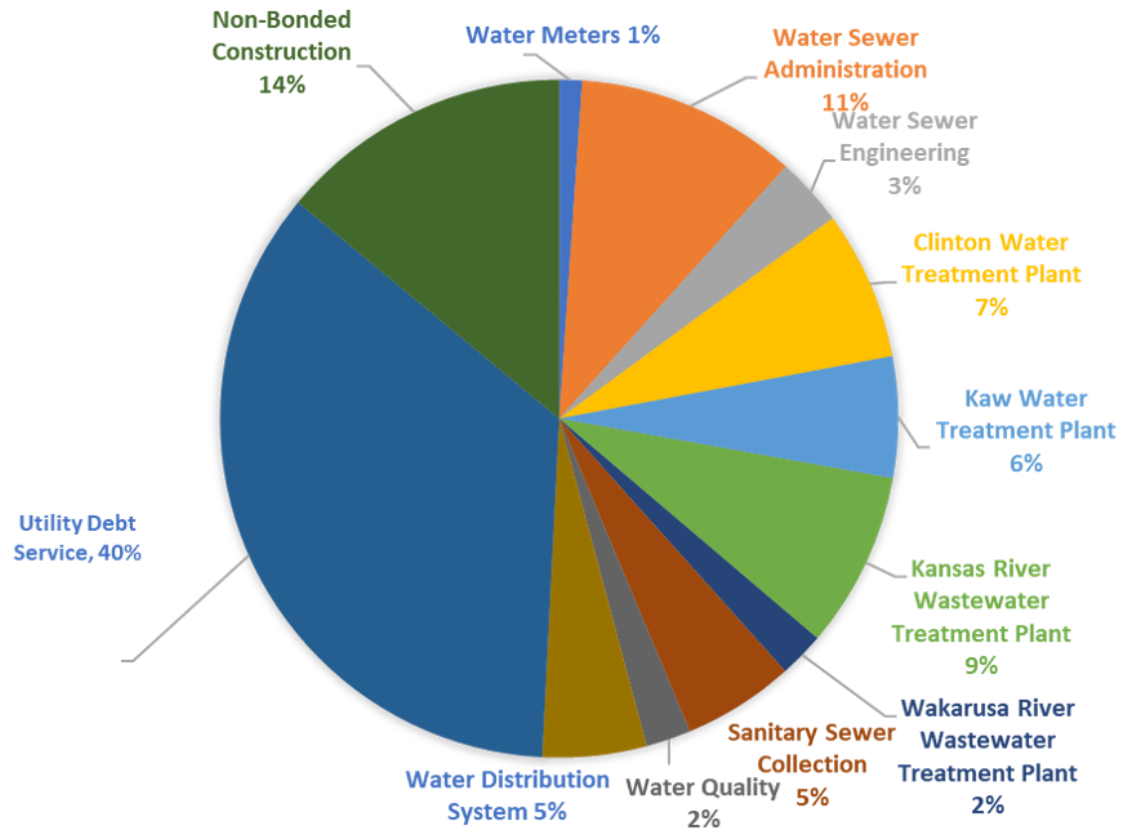
Municipal Services and Operations is the recently combined function of the former Public Works Department and Utilities Department. MSO provides community services in infrastructure, maintenance, engineering, water, wastewater, solid waste, stormwater management, and fleet management.

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)

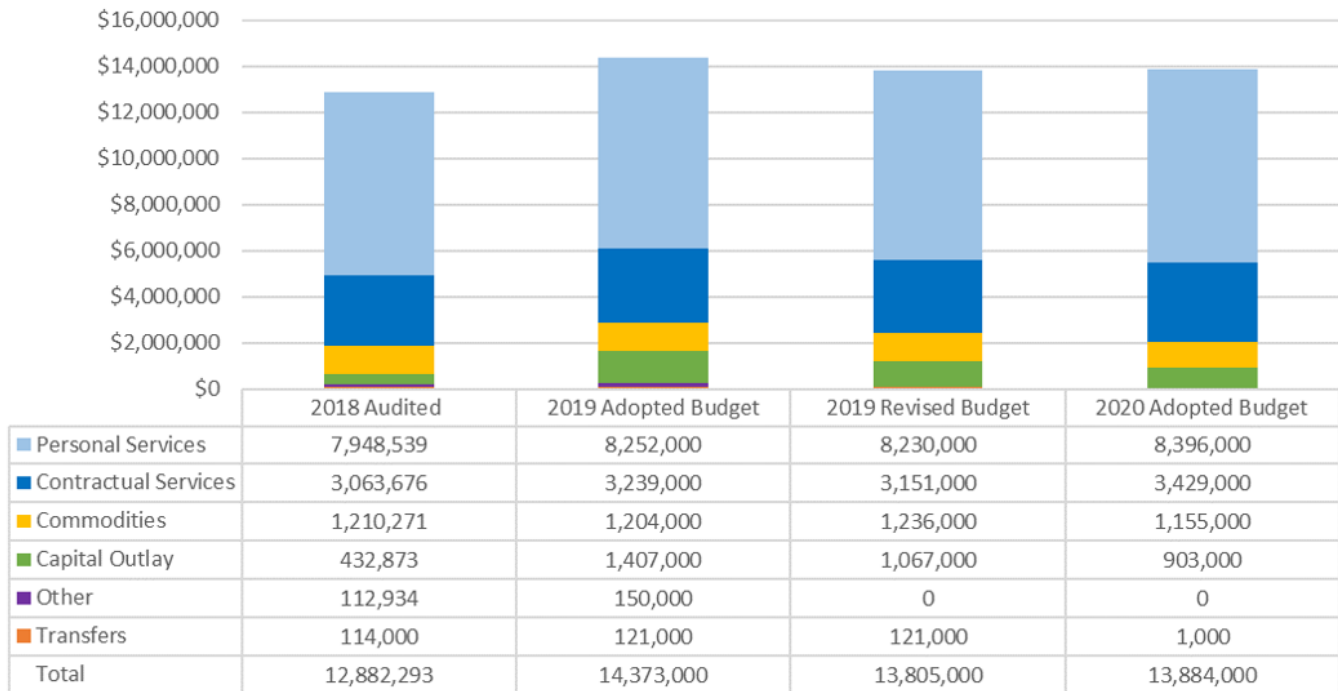




# Parks & Recreation

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

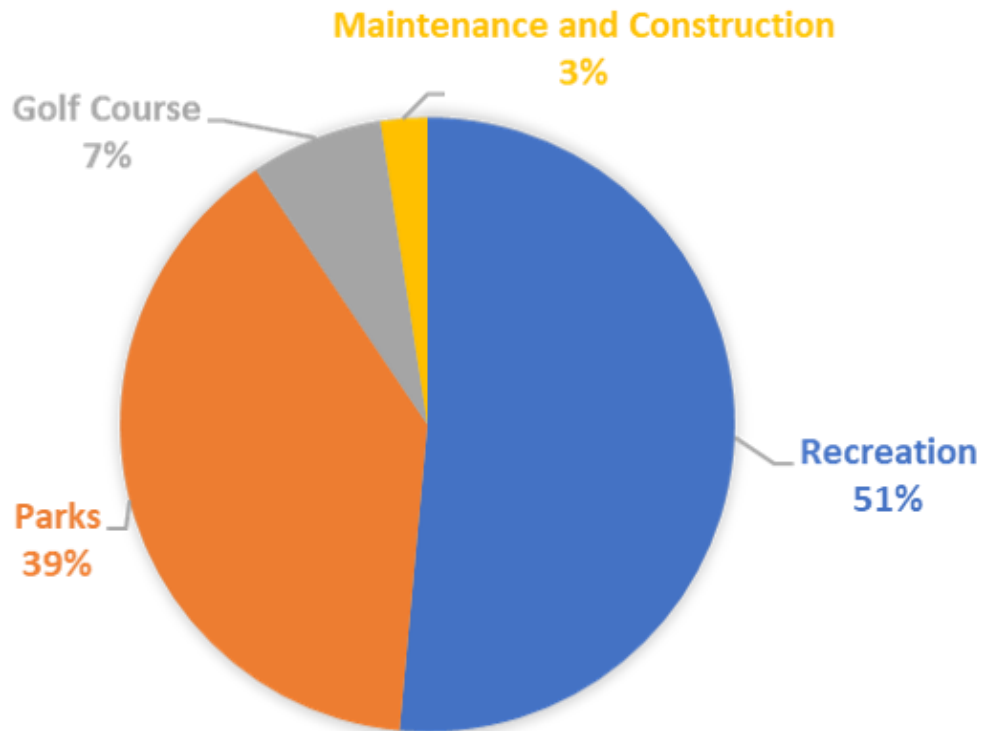


## Parks & Recreation Department budget by Fund

Fund	2018 Audited	2019 Adopted Budget	2019 Revised Budget	2020 Adopted Budget	Difference
General	\$5,134,466	\$4,959,000	\$4,901,000	\$5,059,000	\$158,000
Capital Improve Reserve	119,641	675,000	727,000	-	(727,000)
Equipment Reserve Fund	-	200,000	-	340,000	340,000
Guest Tax Fund	273,410	254,000	260,000	352,000	92,000
Recreation	5,670,079	6,224,000	6,096,000	6,220,000	124,000
Special Recreation Fund	734,085	898,000	860,000	883,000	23,000
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	38,361	50,000	40,000	40,000	-
Golf Course	851,779	1,105,000	898,000	970,000	72,000
<b>Total</b>	<b>\$12,882,293</b>	<b>\$14,373,000</b>	<b>\$13,805,000</b>	<b>\$13,884,000</b>	<b>\$79,000</b>

# 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

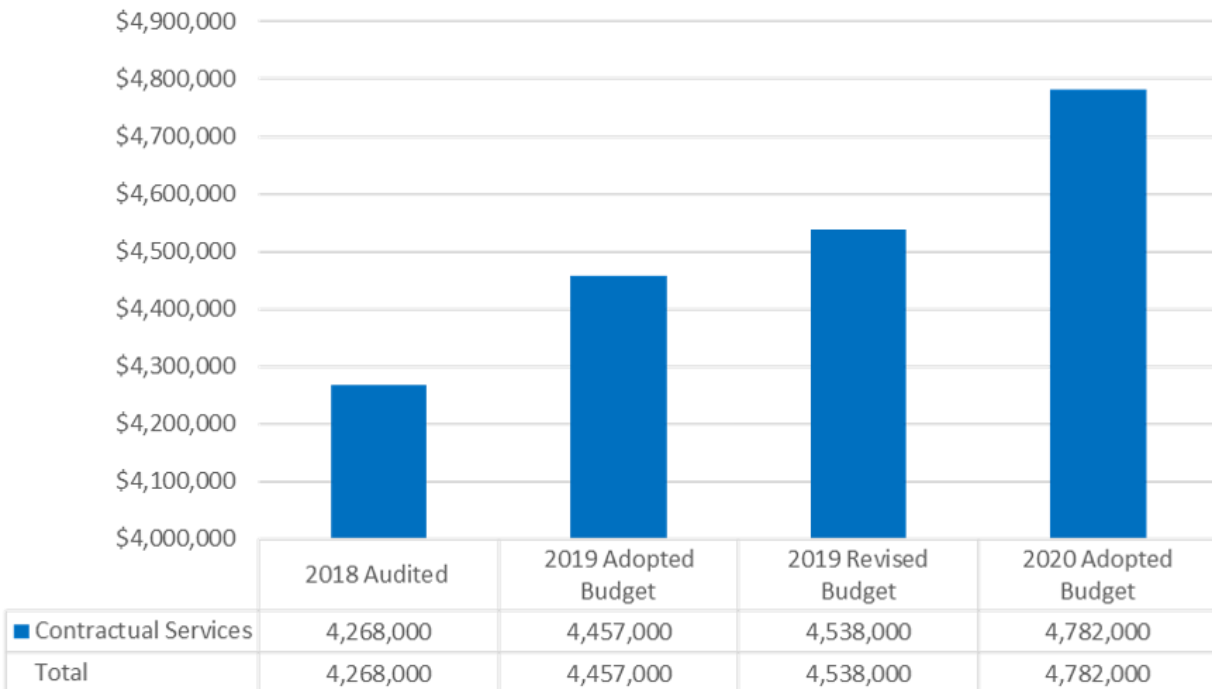
## Fee Changes

- 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	\$4,782,000	\$244,000
<b>Total</b>	<b>\$4,268,000</b>	<b>\$4,457,000</b>	<b>\$4,538,000</b>	<b>\$4,782,000</b>	<b>\$244,000</b>

# 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	\$1,656,685	\$1,907,000	\$1,895,000	\$1,568,000	(\$327,000)
<b>Total</b>	<b>\$1,656,685</b>	<b>\$1,907,000</b>	<b>\$1,895,000</b>	<b>\$1,568,000</b>	<b>(\$327,000)</b>

# 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 and the amount included in the 2020 adopted budget.

The Social Service Funding Advisory Board met to make funding recommendations to the City Commission regarding fund levels for the agencies that applied for funding through that process. Below outlines the recommendations that the Social Service Funding Advisory Board made that were later adopted by the City Commission.

## SOCIAL SERVICE AGENCIES

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

Agency	2019 Adopted Budget	2020 Agency Request	2020 Adopted Budget
<b>Bert Nash Community Mental Health Center</b>	<b>\$465,000</b>	<b>\$533,221</b>	<b>\$452,000</b>
General Fund	160,000	193,221	145,000
Special Alcohol	305,000	340,000	307,000
<b>Boys &amp; Girls Club of Lawrence</b>	<b>216,000</b>	<b>250,000</b>	<b>195,000</b>
General Fund	121,000	130,000	100,000
Special Alcohol	95,000	120,000	95,000
<b>Catholic Charities of Northeast Kansas</b>	<b>-</b>	<b>7,500</b>	<b>2,000</b>
General Fund	-	7,500	2,000
<b>Communities In Schools of Mid-America, Inc.</b>	<b>6,000</b>	<b>10,000</b>	<b>5,000</b>
General Fund	6,000	10,000	5,000
<b>DCCCA-First Steps</b>	<b>45,000</b>	<b>46,189</b>	<b>45,000</b>
Special Alcohol	45,000	46,189	45,000
<b>DCCCA-Outpatient</b>	<b>105,000</b>	<b>108,317</b>	<b>105,000</b>
Special Alcohol	105,000	108,317	105,000
<b>Douglas County CASA, Inc.</b>	<b>24,000</b>	<b>28,000</b>	<b>20,000</b>
General Fund	24,000	28,000	20,000

<b>Agency</b>	<b>2019 Adopted Budget</b>	<b>2020 Agency Request</b>	<b>2020 Adopted Budget</b>
<b>Douglas County Child Development Association dba Positive Bright Start</b>	<b>11,000</b>	<b>25,000</b>	<b>6,000</b>
General Fund	11,000	25,000	6,000
<b>Douglas County Dental Clinic</b>	<b>15,000</b>	<b>20,000</b>	<b>16,000</b>
General Fund	15,000	20,000	16,000
<b>Elizabeth B Ballard Community Services</b>	<b>30,000</b>	<b>96,440</b>	<b>60,000</b>
General Fund	30,000	43,740	22,000
Special Alcohol	-	52,700	38,000
<b>Heartland Medical Clinic, Inc.</b>	<b>86,000</b>	<b>127,800</b>	<b>87,000</b>
Special Alcohol	86,000	127,800	87,000
<b>Housing and Credit Counseling, Inc.</b>	<b>18,000</b>	<b>19,520</b>	<b>15,000</b>
General Fund	18,000	19,520	15,000
<b>Just Food of Douglas County Kansas, Inc.</b>	<b>10,000</b>	<b>25,000</b>	<b>5,000</b>
General Fund	10,000	25,000	5,000
<b>Kansas Big Brothers Big Sisters</b>	<b>27,000</b>	<b>30,000</b>	<b>19,000</b>
General Fund	18,000	20,000	10,000
Special Alcohol	9,000	10,000	9,000
<b>Lawrence Community Food Alliance</b>	<b>-</b>	<b>6,622</b>	<b>4,000</b>
General Fund	-	6,622	4,000
<b>Lawrence Alcoholic Recovery House, Inc.</b>	<b>8,000</b>	<b>11,000</b>	<b>9,000</b>
Special Alcohol	8,000	11,000	9,000
<b>TFI Family Service</b>	<b>-</b>	<b>12,000</b>	<b>4,000</b>
General Fund	-	12,000	4,000
<b>The Salvation Army of Douglas County-Bus Passes</b>	<b>6,000</b>	<b>6,000</b>	<b>5,000</b>
General Fund	6,000	6,000	5,000
<b>The Salvation Army of Douglas County-Pathway of Hope</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
General Fund	5,000	5,000	-
<b>The Sexual Trauma &amp; Abuse Care Center</b>	<b>9,000</b>	<b>9,000</b>	<b>7,000</b>
General Fund	9,000	9,000	7,000
<b>The Shelter, Inc. DBA The Children's Shelter</b>	<b>30,000</b>	<b>32,000</b>	<b>25,000</b>
General Fund	30,000	32,000	25,000
<b>The Willow Domestic Violence Center</b>	<b>20,000</b>	<b>30,053</b>	<b>11,000</b>
General Fund	6,000	10,500	-
Special Alcohol	14,000	19,553	11,000
<b>Van Go, Inc.</b>	<b>61,000</b>	<b>61,000</b>	<b>54,000</b>
General Fund	30,000	30,000	24,000
Special Alcohol	31,000	31,000	30,000
<b>Grand Total</b>	<b>\$1,197,000</b>	<b>\$1,499,662</b>	<b>\$1,151,000</b>

# 2020 Budget

## 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.

Agency	2019 Adopted Budget	2020 Agency Request	2020 Adopted Budget
<b>Bioscience and Technology Business Center, Inc.*</b>	<b>\$225,000</b>	<b>\$300,000</b>	<b>\$280,000</b>
General Fund	225,000	300,000	280,000
<b>Lawrence Chamber of Commerce</b>	<b>220,000</b>	<b>220,000</b>	<b>220,000</b>
General Fund	220,000	220,000	220,000
<b>The Dwayne Peaslee Technical Training Center, Inc.</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
General Fund	200,000	200,000	200,000
<b>Grand Total</b>	<b>\$645,000</b>	<b>\$720,000</b>	<b>\$700,000</b>

\*2020 includes \$75,000 for phase III facility expansion, \$180,000 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.

Agency	2019 Adopted Budget	2020 Agency Request	2020 Adopted Budget
<b>Lawrence Community Shelter*</b>	<b>\$200,000</b>	<b>\$504,000</b>	<b>\$296,000</b>
General Fund	111,000	504,000	296,000
Special Alcohol	89,000	-	-
<b>Lawrence-Douglas County Health Department</b>	<b>701,000</b>	<b>770,875</b>	<b>769,000</b>
General Fund	701,000	770,875	769,000
<b>The Ecumenical Fellowship Inc.</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
General Fund	3,000	3,000	3,000
<b>eXplore Lawrence</b>	<b>1,120,000</b>	<b>1,180,000</b>	<b>996,000</b>
Transient Guest Tax	1,120,000	1,180,000	996,000
<b>Downtown Lawrence, Inc.</b>	<b>49,000</b>	<b>99,000</b>	<b>49,000</b>
Transient Guest Tax	49,000	99,000	49,000
<b>Douglas County Historical Society</b>	<b>13,000</b>	<b>22,200</b>	<b>13,000</b>
Transient Guest Tax	13,000	22,200	13,000
<b>Sister Cities</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
Transient Guest Tax	8,000	8,000	8,000
<b>Johnson County (K-10 Connector)</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>
Public Transportation Fund	155,000	155,000	155,000
<b>Douglas County Special Olympics</b>	<b>500</b>	<b>500</b>	<b>500</b>
Special Recreation	500	500	500
<b>Lawrence Arts Center</b>	<b>30,000</b>	<b>50,000</b>	<b>30,000</b>
General Fund	30,000	50,000	30,000
<b>Lawrence Cultural Arts Commission</b>	<b>49,000</b>	<b>76,000</b>	<b>49,000</b>
Transient Guest Tax	49,000	76,000	49,000
<b>Lawrence Public Library</b>	<b>4,457,000</b>	<b>4,700,000</b>	<b>4,782,000</b>
Library Fund	4,457,000	4,700,000	4,782,000
<b>Grand Total</b>	<b>\$6,785,500</b>	<b>\$7,568,575</b>	<b>\$7,150,500</b>

\*The Lawrence Community Shelter also receives 15,600 bus passes annually. This practice began in 2013 and has a value of \$15,600 (\$1 per bus pass). Additionally, it should be noted that the 2019 adopted budget included \$200,000 for LCS operations. A supplemental request was received mid-year 2019 and the revised budget increased funding for LCS by \$148,000 bringing their total allocation for 2019 to 348,000.





City *of* Lawrence

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## 2020 - 2024 Capital Improvement Budget

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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  
*Adopted Capital Improvement Plan*  
**2020 thru 2024**

**PROJECTS & FUNDING SOURCES BY DEPARTMENT**

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
<b>Citizen Input</b>								
7th & Tennessee Pedestrian Crossing Capital Improvement Reserve	MS-20-0001	2	65,000 65,000					65,000 65,000
Citizen Input Total			65,000					65,000
<b>City Manager's Office</b>								
Human Resources Information System (HRIS) Administrative Services Fund	HR-21-2101	1		500,000 500,000				500,000 500,000
Human Resources Information System (HRIS) Administrative Services Fund	HR-22-2101	1			500,000 500,000			500,000 500,000
Human Resources Information System (HRIS) Administrative Services Fund	HR-23-2101	1				500,000 500,000		500,000 500,000
Human Resources Information System (HRIS) Administrative Services Fund	HR-24-2101	1					500,000 500,000	500,000 500,000
City Manager's Office Total				500,000	500,000	500,000	500,000	2,000,000
<b>Facility Repair &amp; Maintenance</b>								
City Hall Reconfiguration Capital Improvement Reserve	CM-20-1905	2	50,000 50,000					50,000 50,000
City Hall Reconfiguration Future General Obligation Debt Projects	CM-23-1905	2				2,043,000 2,043,000		2,043,000 2,043,000
City Hall Reconfiguration Capital Improvement Reserve	CM-24-1905	2					1,030,000 1,030,000	1,030,000 1,030,000
Community Health parking surface reconditioning Capital Improvement Reserve	MS-20-0003	2	400,000 200,000					400,000 200,000
			200,000					200,000
ITC Exterior repairs and HVAC Future General Obligation Debt Projects	MS-20-0007	1	500,000 500,000					500,000 500,000
Fire Medical pavement replacement Intergovernmental County	MS-20-0008	1	769,200 769,200					769,200 769,200
Elevator Rehab Comm Health Capital Improvement Reserve	MS-20-0010	2	225,000 112,500					225,000 112,500
			112,500					112,500
Parking Garage repairs Capital Improvement Reserve	MS-20-8012	1	390,000 390,000					390,000 390,000
Parking Garage repairs Capital Improvement Reserve	MS-21-8012	1		390,000 390,000				390,000 390,000
Parking Garage repairs Capital Improvement Reserve	MS-22-8012	1			390,000 390,000			390,000 390,000
Pavement Maintenance airport Airport	MS-22-9500	3			100,000 100,000			100,000 100,000
Parking Garage repairs Capital Improvement Reserve	MS-23-8012	1				390,000 390,000		390,000 390,000

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
Pavement Maintenance airport <i>Airport</i>	MS-23-9500	3				104,000		104,000
						104,000		104,000
Parking Garage repairs <i>Capital Improvement Reserve</i>	MS-24-8012	1					390,000	390,000
							390,000	390,000
Pavement Maintenance airport <i>Airport</i>	MS-24-9500	3					108,000	108,000
							108,000	108,000
Cemetery Maintenance Shop - Replacement <i>General Fund</i>	PR-23-2333	2				350,000		350,000
						350,000		350,000
Sports Pavilion- Install Acoustical Panels in Gyms <i>General Fund</i>	PR-24-2230	2					200,000	200,000
							200,000	200,000
HVAC Unit Replacement - Parks & Rec Facilities <i>General Fund</i>	PR-24-2411	2					200,000	200,000
							200,000	200,000
<b>Facility Repair &amp; Maintenance Total</b>			<b>2,334,200</b>	<b>390,000</b>	<b>490,000</b>	<b>2,887,000</b>	<b>1,928,000</b>	<b>8,029,200</b>

### Finance

Upgrade Finance Systems <i>Equipment Reserve</i>	FI-20-01	1	600,000					600,000
			600,000					600,000
Upgrade Finance Systems <i>Equipment Reserve</i>	FI-21-01	1		300,000				300,000
				300,000				300,000
Upgrade Finance Systems <i>Equipment Reserve</i>	FI-22-01	1			300,000			300,000
					300,000			300,000
Upgrade Finance Systems <i>Equipment Reserve</i>	FI-23-01	1				300,000		300,000
						300,000		300,000
Upgrade Finance Systems <i>Equipment Reserve</i>	FI-24-01	1					300,000	300,000
							300,000	300,000
<b>Finance Total</b>			<b>600,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>1,800,000</b>

### Fire Medical

Training Burn Tower Replacement <i>Intergovernmental County</i>	FM-20-1703	1	307,680					307,680
			307,680					307,680
645 Replacement Rescue 5 (incl equip) <i>Equipment Reserve - Infrastructure</i>	FM-20-1920	1	986,000					986,000
			986,000					986,000
642 Replacement Quint 20 <i>Future General Obligation Debt Projects</i>	FM-20-2127	1	1,350,000					1,350,000
			1,350,000					1,350,000
Portable Radios <i>General Fund</i>	FM-21-2010	1		900,000				900,000
				669,240				669,240
<i>Intergovernmental County</i>				230,760				230,760
Mobile Radios <i>Equipment Reserve - Infrastructure</i>	FM-22-2009	1			600,000			600,000
					446,160			446,160
<i>Intergovernmental County</i>					153,840			153,840
646 Replacement Engine 1 <i>Equipment Reserve - Infrastructure</i>	FM-24-2230	2					950,000	950,000
							950,000	950,000
<b>Fire Medical Total</b>			<b>2,643,680</b>	<b>900,000</b>	<b>600,000</b>		<b>950,000</b>	<b>5,093,680</b>

### Information Technology

VMWare Hardware Refresh <i>Equipment Reserve</i>	IT-20-2001	1	100,000					100,000
			100,000					100,000
Annual Fiber Projects <i>Equipment Reserve</i>	IT-20-FIBER	1	150,000					150,000
			150,000					150,000
Annual Fiber Projects <i>Equipment Reserve</i>	IT-21-FIBER	1		150,000				150,000
				150,000				150,000
Annual Fiber Projects	IT-22-FIBER	1			150,000			150,000

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
Equipment Reserve					150,000			150,000
Annual Fiber Projects	IT-23-FIBER	1				150,000		150,000
Equipment Reserve						150,000		150,000
VMWare Hardware Refresh	IT-24-2001	1					100,000	100,000
Unfunded							100,000	100,000
Annual Fiber Projects	IT-24-FIBER	1					150,000	150,000
Equipment Reserve							100,000	100,000
Unfunded							50,000	50,000
<b>Information Technology Total</b>			<b>250,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>250,000</b>	<b>950,000</b>

### **MSO - Airport**

Reconstruct RWY15-33	MS-20-0006	2	3,800,000					3,800,000
Airport			200,000					200,000
Intergovernmental Federal Grant			3,600,000					3,600,000
Terminal Apron Rehab - Phase 2	MS-21-0018	2		200,000				200,000
Airport				200,000				200,000
Terminal Apron Rehab - Phase 2	MS-22-0018	2			1,300,000			1,300,000
Intergovernmental Federal Grant					1,300,000			1,300,000
Airport Lighting system	MS-24-0040	2					825,000	825,000
Airport							75,000	75,000
Intergovernmental Federal Grant							750,000	750,000
<b>MSO - Airport Total</b>			<b>3,800,000</b>	<b>200,000</b>	<b>1,300,000</b>		<b>825,000</b>	<b>6,125,000</b>

### **MSO - Solid Waste**

414 Front load refuse truck replacement	MS-20-F001	3	240,000					240,000
Solid Waste Operations Fund			240,000					240,000
437 Automated side load refuse truck	MS-20-F002	3	270,000					270,000
Solid Waste Operations Fund			270,000					270,000
432 Rear load refuse truck replacement	MS-20-F003	3	170,000					170,000
Solid Waste Operations Fund			170,000					170,000
452 Automated side load refuse truck	MS-20-F005	3	270,000					270,000
Solid Waste Operations Fund			270,000					270,000
445 Roll off container truck replacement	MS-20-F006	3	170,000					170,000
Solid Waste Operations Fund			170,000					170,000
447 Roll off container truck replacement	MS-21-F001	3		170,000				170,000
Solid Waste Operations Fund				170,000				170,000
436 Automated side load refuse truck	MS-21-F002	3		281,000				281,000
Solid Waste Operations Fund				281,000				281,000
449 Automated side load refuse truck	MS-21-F003	3		281,000				281,000
Solid Waste Operations Fund				281,000				281,000
444 Roll off container truck replacement	MS-21-F004	3		170,000				170,000
Solid Waste Operations Fund				170,000				170,000
415 Front load refuse truck replacement	MS-21-F005	3		265,000				265,000
Solid Waste Operations Fund				265,000				265,000
448 ASL Replacement	MS-22-F001	3			292,000			292,000
Solid Waste Operations Fund					292,000			292,000
477 Hook Lift Replacement	MS-22-F002	3			115,000			115,000
Solid Waste Operations Fund					115,000			115,000
438 Hook Lift Replacement	MS-22-F003	3			115,000			115,000
Solid Waste Operations Fund					115,000			115,000
434 Rear load replacement	MS-22-F004	3			155,000			155,000
Solid Waste Operations Fund					155,000			155,000
435 Rear load replacement	MS-22-F005	3			155,000			155,000

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
<i>Solid Waste Operations Fund</i>					155,000			155,000
470 Container maintenance truck replacement	MS-22-F006	3			100,000			100,000
<i>Solid Waste Operations Fund</i>					100,000			100,000
479 Roll off container truck replacement	MS-22-F007	2			130,000			130,000
<i>Solid Waste Operations Fund</i>					130,000			130,000
430 Rear load replacement	MS-23-F002	3				155,000		155,000
<i>Solid Waste Operations Fund</i>						155,000		155,000
433 Rear load replacement	MS-23-F003	2				155,000		155,000
<i>Solid Waste Operations Fund</i>						155,000		155,000
416 Front load refuse truck replacement	MS-23-F004	2				270,000		270,000
<i>Solid Waste Operations Fund</i>						270,000		270,000
457 Automated refuse truck replacement	MS-23-F005	2				292,000		292,000
<i>Solid Waste Operations Fund</i>						292,000		292,000
476 Small rear load replacement	MS-23-F006	3				140,000		140,000
<i>Solid Waste Operations Fund</i>						140,000		140,000
431 Rear load replacement	MS-23-F007	3				155,000		155,000
<i>Solid Waste Operations Fund</i>						155,000		155,000
486 Rubber tire loader replacement	MS-24-F001	3					185,000	185,000
<i>Solid Waste Operations Fund</i>							185,000	185,000
419 Front load replacement	MS-24-F002	3					270,000	270,000
<i>Solid Waste Operations Fund</i>							270,000	270,000
418 Front load replacement	MS-24-F003	3					270,000	270,000
<i>Solid Waste Operations Fund</i>							270,000	270,000
495 Grapple truck replacement	MS-24-F004	3					140,000	140,000
<i>Solid Waste Operations Fund</i>							140,000	140,000
478 small rear load replacement	MS-24-F005	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**

17th and Alabama Drainage Improvement	MS-20-0009	1	2,500,000					2,500,000
<i>Stormwater Bond</i>			2,500,000					2,500,000
Storm Sewer Replacement, Rehabilitation & Lining	MS-20-9800	1	500,000					500,000
<i>Stormwater Fund</i>			500,000					500,000
Stormwater In House Construction	MS-20-9801	3	500,000					500,000
<i>Stormwater Fund</i>			500,000					500,000
362 Street sweeper replacement	MS-20-F004	3	285,000					285,000
<i>Stormwater Fund</i>			285,000					285,000
Concrete Channel W of Arrowhead Princeton to Peter	MS-21-0012	3		1,500,000				1,500,000
<i>Stormwater Fund</i>				1,500,000				1,500,000
Storm Sewer Replacement, Rehabilitation & Lining	MS-21-9800	1		720,000				720,000
<i>Stormwater Fund</i>				720,000				720,000
Stormwater In House Construction	MS-21-9801	3		520,000				520,000
<i>Stormwater Fund</i>				520,000				520,000
Stormwater Cap Improvement Construction Program	MS-21-9802	3		500,000				500,000
<i>Stormwater Bond</i>				500,000				500,000
19th St Maple Ln to Brook	MS-22-0027	2			2,000,000			2,000,000
<i>Stormwater Bond</i>					2,000,000			2,000,000
9th & Mississippi	MS-22-0030	3			300,000			300,000
<i>Stormwater Bond</i>					300,000			300,000
Storm Sewer Replacement, Rehabilitation & Lining	MS-22-9800	1			2,541,000			2,541,000
<i>Stormwater Fund</i>					2,541,000			2,541,000
Stormwater In House Construction	MS-22-9801	3			541,000			541,000
<i>Stormwater Fund</i>					541,000			541,000



Department	Project #	Priority	2020	2021	2022	2023	2024	Total
760 Mobile crane truck replacement <i>Stormwater Fund</i>	MS-22-F008	4			300,000 300,000			300,000 300,000
9th & Mississippi <i>Stormwater Bond</i>	MS-23-0030	3				6,000,000 6,000,000		6,000,000 6,000,000
Storm Sewer Replacement, Rehabilitation & Lining <i>Stormwater Fund</i>	MS-23-9800	1				562,000 562,000		562,000 562,000
Stormwater In House Construction <i>Stormwater Fund</i>	MS-23-9801	3				563,000 563,000		563,000 563,000
395 Street flush tank truck replacement <i>Stormwater Fund</i>	MS-23-F001	3				150,000 150,000		150,000 150,000
Storm Sewer Replacement, Rehabilitation & Lining <i>Stormwater Fund</i>	MS-24-9800	1					585,000 585,000	585,000 585,000
Stormwater In House Construction <i>Stormwater Fund</i>	MS-24-9801	3					585,000 585,000	585,000 585,000
Stormwater Cap Improvement Construction Program <i>Stormwater Bond</i>	MS-24-9802	3					2,000,000 2,000,000	2,000,000 2,000,000
357 Dump truck replacement <i>Stormwater Fund</i>	MS-24-F007	3					175,000 175,000	175,000 175,000
<b>MSO - Stormwater Total</b>			<b>3,785,000</b>	<b>3,240,000</b>	<b>5,682,000</b>	<b>7,275,000</b>	<b>3,345,000</b>	<b>23,327,000</b>

#### **MSO - Utilities**

Eagle Bend and YSC Irrigation Water Supply Project <i>Utility - Water</i>	MS-20-0012	3	1,250,000 1,250,000					1,250,000 1,250,000
Kansas River WWTP Nutrient Removal Pilot <i>Utility - Wastewater</i>	MS-20-0013	1	610,000 610,000					610,000 610,000
Clinton WTP Plant Piping <i>Utility - Bond Water</i>	MS-20-0014	1	550,000 550,000					550,000 550,000
Pump Station 9 Expansion to 15 MGD <i>Utility - Bond Wastewater</i>	MS-20-0015	1	500,000 500,000					500,000 500,000
PS9 Forcemain to PS10 <i>Utility - Bond Wastewater</i>	MS-20-0016	2	500,000 500,000					500,000 500,000
Clinton WTP Improvement Program <i>Utility - Bond Water</i> <i>Utility - Water</i>	MS-20-9900	1	430,000 55,000 375,000					430,000 55,000 375,000
Kaw WTP Improvement Program <i>Utility - Bond Water</i> <i>Utility - Water</i>	MS-20-9901	1	430,000 55,000 375,000					430,000 55,000 375,000
Watermain Replacement/Relocation Program <i>Utility - Bond Water</i>	MS-20-9902	1	2,990,000 2,990,000					2,990,000 2,990,000
Sewer Main Relocations for Road Projects <i>Utility - Bond Wastewater</i>	MS-20-9903	1	420,000 420,000					420,000 420,000
WW Failed Infrastructure Contingency <i>Utility - Bond Wastewater</i> <i>Utility - Wastewater</i>	MS-20-9904	1	420,000 250,000 170,000					420,000 250,000 170,000
Pump Station Annual Improvements <i>Utility - Wastewater</i>	MS-20-9905	1	150,000 150,000					150,000 150,000
Kansas River WWTP Annual Improvements <i>Utility - Wastewater</i>	MS-20-9906	1	40,000 40,000					40,000 40,000
Sewer Pipe/Manhole Rehabilitation <i>Utility - Bond Wastewater</i>	MS-20-9908	1	1,220,000 1,220,000					1,220,000 1,220,000
Rapid I/I Reduction Program <i>Utility - Bond Wastewater</i> <i>Utility - Wastewater</i>	MS-20-9909	1	3,060,000 2,910,000 150,000					3,060,000 2,910,000 150,000
Clinton Storage Tanks Maintenance/ Coatings	MS-21-0010	1		2,540,000				2,540,000



Department	Project #	Priority	2020	2021	2022	2023	2024	Total
Utility - Bond Water				2,040,000				2,040,000
Utility - Water				500,000				500,000
Clinton WTP Plant Piping	MS-21-0014	1	3,230,000					3,230,000
Utility - Bond Water			3,230,000					3,230,000
Pump Station 9 Expansion to 15 MGD	MS-21-0015	1	2,780,000					2,780,000
Utility - Bond Wastewater			2,780,000					2,780,000
PS9 Forcemain to PS10	MS-21-0016	2	5,830,000					5,830,000
Utility - Bond Wastewater			5,830,000					5,830,000
Pump Station 16 Upstream Interceptor Rehab	MS-21-0022	1	1,320,000					1,320,000
Utility - Bond Wastewater			1,320,000					1,320,000
23rd St. Haskell - E City Limits Watermain Rplcmnt	MS-21-0023	1	1,710,000					1,710,000
Utility - Bond Water			1,710,000					1,710,000
KS River Nutrient Removal/Deammo & Sidestream	MS-21-0024	1	1,000,000					1,000,000
Utility - Bond Wastewater			1,000,000					1,000,000
Clinton WTP Improvement Program	MS-21-9900	1	450,000					450,000
Utility - Bond Water			200,000					200,000
Utility - Water			250,000					250,000
Kaw WTP Improvement Program	MS-21-9901	1	450,000					450,000
Utility - Bond Water			200,000					200,000
Utility - Water			250,000					250,000
Watermain Replacement/Relocation Program	MS-21-9902	1	1,890,000					1,890,000
Utility - Bond Water			1,890,000					1,890,000
Sewer Main Relocations for Road Projects	MS-21-9903	1	440,000					440,000
Utility - Bond Wastewater			70,000					70,000
Utility - Wastewater			370,000					370,000
WW Failed Infrastructure Contingency	MS-21-9904	1	440,000					440,000
Utility - Wastewater			440,000					440,000
Pump Station Annual Improvements	MS-21-9905	1	160,000					160,000
Utility - Wastewater			160,000					160,000
WWTP Annual Improvements (2 PLANTS)	MS-21-9907	1	870,000					870,000
Utility - Wastewater			870,000					870,000
Sewer Pipe/Manhole Rehabilitation	MS-21-9908	1	1,150,000					1,150,000
Utility - Bond Wastewater			1,150,000					1,150,000
Rapid III Reduction Program	MS-21-9909	1	3,180,000					3,180,000
Utility - Bond Wastewater			2,020,000					2,020,000
Utility - Wastewater			1,160,000					1,160,000
KS River Nutrient Removal/Deammo & Sidestream	MS-22-0024	1			6,580,000			6,580,000
Utility - Bond Wastewater					6,580,000			6,580,000
Wakarusa - Research Parkway to 23rd	MS-22-0025	1			1,000,000			1,000,000
Utility - Bond Water					1,000,000			1,000,000
Lower Yankee Tank Capacity	MS-22-0031	2			8,650,000			8,650,000
Utility - Bond Wastewater					8,650,000			8,650,000
2022 Kaw WTP Infrastructure Rehab	MS-22-0032	1			5,270,000			5,270,000
Utility - Bond Water					1,710,000			1,710,000
Utility - Water					3,560,000			3,560,000
Kansas River WWTP Side Stream - Belt Press Ammonia	MS-22-0033	1			1,320,000			1,320,000
Utility - Bond Wastewater					1,320,000			1,320,000
Clinton WTP Improvement Program	MS-22-9900	1			470,000			470,000
Utility - Water					470,000			470,000
Kaw WTP Improvement Program	MS-22-9901	1			470,000			470,000
Utility - Water					470,000			470,000
Watermain Replacement/Relocation Program	MS-22-9902	1			3,900,000			3,900,000
Utility - Bond Water					3,900,000			3,900,000
Sewer Main Relocations for Road Projects	MS-22-9903	1			450,000			450,000
Utility - Wastewater					450,000			450,000

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
WW Failed Infrastructure Contingency <i>Utility - Wastewater</i>	MS-22-9904	1			450,000 450,000			450,000 450,000
Pump Station Annual Improvements <i>Utility - Wastewater</i>	MS-22-9905	1			160,000 160,000			160,000 160,000
WWTP Annual Improvements (2 PLANTS) <i>Utility - Wastewater</i>	MS-22-9907	1			900,000 900,000			900,000 900,000
Sewer Pipe/Manhole Rehabilitation <i>Utility - Wastewater</i>	MS-22-9908	1			1,320,000 1,320,000			1,320,000 1,320,000
Rapid I/I Reduction Program <i>Utility - Bond Wastewater</i> <i>Utility - Wastewater</i>	MS-22-9909	1			3,310,000 590,000 2,720,000			3,310,000 590,000 2,720,000
KS River Nutrient Removal/Deammo & Sidestream <i>Utility - Bond Wastewater</i>	MS-23-0024	1				14,720,000 14,720,000		14,720,000 14,720,000
Kansas River WWTP Side Stream - Belt Press Ammonia <i>Utility - Bond Wastewater</i>	MS-23-0033	1				3,430,000 3,430,000		3,430,000 3,430,000
Harper Tower Maintenance/Coatings <i>Utility - Water</i>	MS-23-0039	1				1,370,000 1,370,000		1,370,000 1,370,000
Clinton WTP Improvement Program <i>Utility - Water</i>	MS-23-9900	1				480,000 480,000		480,000 480,000
Kaw WTP Improvement Program <i>Utility - Water</i>	MS-23-9901	1				480,000 480,000		480,000 480,000
Watermain Replacement/Relocation Program <i>Utility - Bond Water</i> <i>Utility - Water</i>	MS-23-9902	1				5,100,000 3,430,000 1,670,000		5,100,000 3,430,000 1,670,000
Sewer Main Relocations for Road Projects <i>Utility - Wastewater</i>	MS-23-9903	1				470,000 470,000		470,000 470,000
WW Failed Infrastructure Contingency <i>Utility - Wastewater</i>	MS-23-9904	1				470,000 470,000		470,000 470,000
Pump Station Annual Improvements <i>Utility - Wastewater</i>	MS-23-9905	1				170,000 170,000		170,000 170,000
WWTP Annual Improvements (2 PLANTS) <i>Utility - Wastewater</i>	MS-23-9907	1				940,000 940,000		940,000 940,000
Sewer Pipe/Manhole Rehabilitation <i>Utility - Wastewater</i>	MS-23-9908	1				1,370,000 1,370,000		1,370,000 1,370,000
Rapid I/I Reduction Program <i>Utility - Bond Wastewater</i> <i>Utility - Wastewater</i>	MS-23-9909	1				3,440,000 1,860,000 1,580,000		3,440,000 1,860,000 1,580,000
KS River Nutrient Removal/Deammo & Sidestream <i>Utility - Bond Wastewater</i>	MS-24-0024	1					15,310,000 15,310,000	15,310,000 15,310,000
Kansas River WWTP Side Stream - Belt Press Ammonia <i>Utility - Bond Wastewater</i>	MS-24-0033	1					3,560,000 3,560,000	3,560,000 3,560,000
19th & Kasold Tower Maintenance/Coatings <i>Utility - Bond Water</i>	MS-24-0042	1					1,430,000 1,430,000	1,430,000 1,430,000
Clinton WTP Improvement Program <i>Utility - Water</i>	MS-24-9900	1					1,365,000 1,365,000	1,365,000 1,365,000
Kaw WTP Improvement Program <i>Utility - Water</i>	MS-24-9901	1					1,365,000 1,365,000	1,365,000 1,365,000
Watermain Replacement/Relocation Program <i>Utility - Bond Water</i> <i>Utility - Water</i>	MS-24-9902	1					5,300,000 2,030,000 3,270,000	5,300,000 2,030,000 3,270,000
Sewer Main Relocations for Road Projects <i>Utility - Wastewater</i>	MS-24-9903	1					490,000 490,000	490,000 490,000
WW Failed Infrastructure Contingency <i>Utility - Wastewater</i>	MS-24-9904	1					490,000 490,000	490,000 490,000

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
Pump Station Annual Improvements	MS-24-9905	1					180,000	180,000
Utility - Wastewater							180,000	180,000
WWTP Annual Improvements (2 PLANTS)	MS-24-9907	1					970,000	970,000
Utility - Wastewater							970,000	970,000
Sewer Pipe/Manhole Rehabilitation	MS-24-9908	1					1,430,000	1,430,000
Utility - Wastewater							1,430,000	1,430,000
Rapid I/I Reduction Program	MS-24-9909	1					3,580,000	3,580,000
Utility - Bond Wastewater							140,000	140,000
Utility - Wastewater							3,440,000	3,440,000
Automated Meter Reading Installation	UT1898CIP	1	2,100,000					2,100,000
Utility - Bond Water			2,100,000					2,100,000
Stratford Tower Replacement	UT1984CIP	1	3,430,000					3,430,000
Utility - Bond Water			2,930,000					2,930,000
Utility - Water			500,000					500,000
Kaw Water TP Basin Infrastructure Rehab	UT1985CIP	1	920,000					920,000
Utility - Bond Water			920,000					920,000
Kaw Lime Slakers Replacement	UT1987CIP	2	3,420,000					3,420,000
Utility - Bond Water			3,420,000					3,420,000
<b>MSO - Utilities Total</b>			<b>22,440,000</b>	<b>27,440,000</b>	<b>34,250,000</b>	<b>32,440,000</b>	<b>35,470,000</b>	<b>152,040,000</b>

### **Municipal Services & Operation**

19th Street Reconstruction - Harper to O'Connell	MS-20-0002	2	1,100,000					1,100,000
Utility - Water			1,100,000					1,100,000
PW/ Utilities/ P&R operations center	MS-20-0004	3	3,980,000					3,980,000
Utility - Bond Wastewater			1,990,000					1,990,000
Utility - Bond Water			1,990,000					1,990,000
23rd Street - Haskell Bridge to East City Limits	MS-20-0005	1	500,000					500,000
Capital Improvement Reserve - Infrastructure			500,000					500,000
Sidewalk/Bike/Ped Improvements	MS-20-8000	2	500,000					500,000
Capital Improvement Reserve - Infrastructure			500,000					500,000
ADA Ramp Improvements	MS-20-8001	2	250,000					250,000
Capital Improvement Reserve - Infrastructure			250,000					250,000
KLINK / CCLIP	MS-20-8002	2	600,000					600,000
Capital Improvement Reserve - Infrastructure			300,000					300,000
Intergovernmental State Grant			300,000					300,000
Annual Vehicle Replacement Program	MS-20-8003	2	400,000					400,000
Capital Improvement Reserve			400,000					400,000
CDBG Infrastructure Improvements	MS-20-8004	2	300,000					300,000
Intergovernmental Federal Grant			300,000					300,000
Neighborhood Traffic Management Program	MS-20-8005	4	300,000					300,000
General Fund			250,000					250,000
Unfunded			50,000					50,000
Street Maintenance Program	MS-20-8006	1	7,070,000					7,070,000
Capital Improvement Reserve - Infrastructure			2,250,000					2,250,000
General Fund			1,820,000					1,820,000
Stormwater Fund			140,000					140,000
Unfunded			2,860,000					2,860,000
Curb and Gutter Rehabilitation Program	MS-20-8007	3	400,000					400,000
Capital Improvement Reserve - Infrastructure			400,000					400,000
ITS Video Detection/ upgrade and replacement	MS-20-8009	2	209,000					209,000
Special Gas Tax Fund			209,000					209,000
Sidewalk Hazard Mitigation Public	MS-20-8013	2	1,200,000					1,200,000
Capital Improvement Reserve			1,200,000					1,200,000
Sidewalk Mitigation City Property	MS-20-8014	2	300,000					300,000

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
Capital Improvement Reserve			300,000					300,000
Alley and Downtown Parking lot Rehabilitation	MS-20-8015	2	250,000					250,000
Solid Waste Operations Fund			125,000					125,000
Unfunded			125,000					125,000
Traffic Signal Maintenance and Improvements	MS-20-8016	1	500,000					500,000
Future General Obligation Debt Projects			500,000					500,000
Remedial Alternatives	MS-20-9700	1	850,000					850,000
Farmland Remediation			850,000					850,000
765 Single axle dump truck replacement	MS-20-F007	3	175,000					175,000
Special Gas Tax Fund			175,000					175,000
19th Street Reconstruction - Harper to O'Connell	MS-21-0002	2		2,200,000				2,200,000
Future General Obligation Debt Projects				1,450,000				1,450,000
Intergovernmental County				750,000				750,000
PW/ Utilities/ P&R operations center	MS-21-0004	3		10,640,000				10,640,000
Solid Waste - Construction				4,500,000				4,500,000
Stormwater Bond				3,900,000				3,900,000
Utility - Bond Wastewater				1,120,000				1,120,000
Utility - Bond Water				1,120,000				1,120,000
23rd Street - Haskell Bridge to East City Limits	MS-21-0005	1		4,250,000				4,250,000
Capital Improvement Reserve - Infrastructure				1,350,000				1,350,000
Intergovernmental State Grant				2,900,000				2,900,000
Wakarusa - Research Pkwy to 23rd Street	MS-21-0017	1		400,000				400,000
Capital Improvement Reserve - Infrastructure				400,000				400,000
Sidewalk/Bike/Ped Improvements	MS-21-8000	2		675,000				675,000
Capital Improvement Reserve - Infrastructure				675,000				675,000
ADA Ramp Improvements	MS-21-8001	2		325,000				325,000
Capital Improvement Reserve - Infrastructure				325,000				325,000
Annual Vehicle Replacement Program	MS-21-8003	2		400,000				400,000
Capital Improvement Reserve				400,000				400,000
CDBG Infrastructure Improvements	MS-21-8004	2		300,000				300,000
Intergovernmental Federal Grant				300,000				300,000
Neighborhood Traffic Management Program	MS-21-8005	4		300,000				300,000
General Fund				250,000				250,000
Unfunded				50,000				50,000
Street Maintenance Program	MS-21-8006	1		7,350,000				7,350,000
Capital Improvement Reserve - Infrastructure				2,250,000				2,250,000
General Fund				1,820,000				1,820,000
Stormwater Fund				140,000				140,000
Unfunded				3,140,000				3,140,000
Curb and Gutter Rehabilitation Program	MS-21-8007	3		450,000				450,000
Capital Improvement Reserve - Infrastructure				450,000				450,000
ITS Video Detection/ upgrade and replacement	MS-21-8009	2		209,000				209,000
Special Gas Tax Fund				209,000				209,000
Backhoe Lease program	MS-21-8010	3		210,000				210,000
Special Gas Tax Fund				70,000				70,000
Stormwater Fund				140,000				140,000
Sidewalk Hazard Mitigation Public	MS-21-8013	2		520,000				520,000
Capital Improvement Reserve				520,000				520,000
Sidewalk Mitigation City Property	MS-21-8014	2		312,000				312,000
Capital Improvement Reserve				312,000				312,000
Alley and Downtown Parking lot Rehabilitation	MS-21-8015	2		250,000				250,000
Solid Waste Operations Fund				125,000				125,000
Unfunded				125,000				125,000
Traffic Signal Maintenance and Improvements	MS-21-8016	1		520,000				520,000
Future General Obligation Debt Projects				520,000				520,000
307 Road tractor replacement	MS-21-F006	2		115,000				115,000



Department	Project #	Priority	2020	2021	2022	2023	2024	Total
<i>Special Gas Tax Fund</i>				115,000				115,000
23rd Street - Haskell Bridge to East City Limits	MS-22-0005	1			5,000,000			5,000,000
<i>Capital Improvement Reserve - Infrastructure</i>					2,100,000			2,100,000
<i>Intergovernmental State Grant</i>					2,900,000			2,900,000
Wakanusa - Research Pkwy to 23rd Street	MS-22-0017	1			5,100,000			5,100,000
<i>Capital Improvement Reserve - Infrastructure</i>					1,900,000			1,900,000
<i>Future General Obligation Debt Projects</i>					3,200,000			3,200,000
Asphalt Paving Equipment Replacement	MS-22-0026	3			250,000			250,000
<i>Special Gas Tax Fund</i>					250,000			250,000
Sidewalk/Bike/Ped Improvements	MS-22-8000	2			675,000			675,000
<i>Capital Improvement Reserve - Infrastructure</i>					675,000			675,000
ADA Ramp Improvements	MS-22-8001	2			325,000			325,000
<i>Capital Improvement Reserve - Infrastructure</i>					325,000			325,000
KLINK / CCLIP	MS-22-8002	2			600,000			600,000
<i>Unfunded</i>					600,000			600,000
Annual Vehicle Replacement Program	MS-22-8003	2			400,000			400,000
<i>Capital Improvement Reserve</i>					400,000			400,000
CDBG Infrastructure Improvements	MS-22-8004	2			300,000			300,000
<i>Intergovernmental Federal Grant</i>					300,000			300,000
Neighborhood Traffic Management Program	MS-22-8005	4			300,000			300,000
<i>General Fund</i>					250,000			250,000
<i>Unfunded</i>					50,000			50,000
Street Maintenance Program	MS-22-8006	1			7,641,000			7,641,000
<i>Capital Improvement Reserve - Infrastructure</i>					1,550,000			1,550,000
<i>General Fund</i>					2,120,000			2,120,000
<i>Stormwater Fund</i>					140,000			140,000
<i>Unfunded</i>					3,831,000			3,831,000
Curb and Gutter Rehabilitation Program	MS-22-8007	3			500,000			500,000
<i>Capital Improvement Reserve - Infrastructure</i>					500,000			500,000
ITS Video Detection/ upgrade and replacement	MS-22-8009	2			209,000			209,000
<i>Special Gas Tax Fund</i>					209,000			209,000
Sidewalk Hazard Mitigation Public	MS-22-8013	2			541,000			541,000
<i>Capital Improvement Reserve</i>					541,000			541,000
Sidewalk Mitigation City Property	MS-22-8014	2			324,000			324,000
<i>Capital Improvement Reserve</i>					324,000			324,000
Alley and Downtown Parking lot Rehabilitation	MS-22-8015	2			250,000			250,000
<i>Solid Waste Operations Fund</i>					125,000			125,000
<i>Unfunded</i>					125,000			125,000
Traffic Signal Maintenance and Improvements	MS-22-8016	1			541,000			541,000
<i>Future General Obligation Debt Projects</i>					541,000			541,000
Wakanusa - Research Pkwy to 23rd Street	MS-23-0017	1				900,000		900,000
<i>Intergovernmental State Grant</i>						900,000		900,000
27th St Bridge	MS-23-0034	3				500,000		500,000
<i>Capital Improvement Reserve - Infrastructure</i>						500,000		500,000
Sidewalk/Bike/Ped Improvements	MS-23-8000	2				675,000		675,000
<i>Capital Improvement Reserve - Infrastructure</i>						675,000		675,000
ADA Ramp Improvements	MS-23-8001	2				325,000		325,000
<i>Capital Improvement Reserve - Infrastructure</i>						325,000		325,000
Annual Vehicle Replacement Program	MS-23-8003	2				400,000		400,000
<i>Capital Improvement Reserve</i>						400,000		400,000
CDBG Infrastructure Improvements	MS-23-8004	2				300,000		300,000
<i>Intergovernmental Federal Grant</i>						300,000		300,000
Neighborhood Traffic Management Program	MS-23-8005	4				300,000		300,000
<i>General Fund</i>						250,000		250,000
<i>Unfunded</i>						50,000		50,000

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
Street Maintenance Program	MS-23-8006	1				7,944,000		7,944,000
<i>Capital Improvement Reserve - Infrastructure</i>						1,750,000		1,750,000
<i>General Fund</i>						2,120,000		2,120,000
<i>Stormwater Fund</i>						140,000		140,000
<i>Unfunded</i>						3,934,000		3,934,000
Curb and Gutter Rehabilitation Program	MS-23-8007	3				500,000		500,000
<i>Capital Improvement Reserve - Infrastructure</i>						500,000		500,000
ITS Video Detection/ upgrade and replacement	MS-23-8009	2				209,000		209,000
<i>Special Gas Tax Fund</i>						209,000		209,000
Sidewalk Hazard Mitigation Public	MS-23-8013	2				562,000		562,000
<i>Capital Improvement Reserve</i>						562,000		562,000
Sidewalk Mitigation City Property	MS-23-8014	2				337,000		337,000
<i>Capital Improvement Reserve</i>						337,000		337,000
Alley and Downtown Parking lot Rehabilitation	MS-23-8015	2				250,000		250,000
<i>Solid Waste Operations Fund</i>						125,000		125,000
<i>Unfunded</i>						125,000		125,000
Traffic Signal Maintenance and Improvements	MS-23-8016	1				562,000		562,000
<i>Future General Obligation Debt Projects</i>						562,000		562,000
322 Single axle dump truck replacement	MS-23-F008	4				165,000		165,000
<i>Special Gas Tax Fund</i>						165,000		165,000
PW/ Utilities/ P&R operations center	MS-24-0004	3					14,520,000	14,520,000
<i>Stormwater Bond</i>							4,400,000	4,400,000
<i>Unfunded</i>							10,120,000	10,120,000
Sidewalk/Bike/Ped Improvements	MS-24-8000	2					675,000	675,000
<i>Capital Improvement Reserve - Infrastructure</i>							675,000	675,000
ADA Ramp Improvements	MS-24-8001	2					325,000	325,000
<i>Capital Improvement Reserve - Infrastructure</i>							325,000	325,000
KLINK / CCLIP	MS-24-8002	2					600,000	600,000
<i>Unfunded</i>							600,000	600,000
Annual Vehicle Replacement Program	MS-24-8003	2					400,000	400,000
<i>Capital Improvement Reserve</i>							400,000	400,000
CDBG Infrastructure Improvements	MS-24-8004	2					300,000	300,000
<i>Intergovernmental Federal Grant</i>							300,000	300,000
Neighborhood Traffic Management Program	MS-24-8005	4					300,000	300,000
<i>General Fund</i>							250,000	250,000
<i>Unfunded</i>							50,000	50,000
Street Maintenance Program	MS-24-8006	1					8,259,000	8,259,000
<i>Capital Improvement Reserve - Infrastructure</i>							1,750,000	1,750,000
<i>General Fund</i>							2,420,000	2,420,000
<i>Stormwater Fund</i>							140,000	140,000
<i>Unfunded</i>							3,949,000	3,949,000
Curb and Gutter Rehabilitation Program	MS-24-8007	3					500,000	500,000
<i>Capital Improvement Reserve - Infrastructure</i>							500,000	500,000
ITS Video Detection/ upgrade and replacement	MS-24-8009	2					209,000	209,000
<i>Special Gas Tax Fund</i>							209,000	209,000
Backhoe Lease program	MS-24-8010	3					218,000	218,000
<i>Special Gas Tax Fund</i>							70,000	70,000
<i>Stormwater Fund</i>							148,000	148,000
Sidewalk Hazard Mitigation Public	MS-24-8013	2					585,000	585,000
<i>Capital Improvement Reserve</i>							585,000	585,000
Sidewalk Mitigation City Property	MS-24-8014	2					351,000	351,000
<i>Capital Improvement Reserve</i>							351,000	351,000
Alley and Downtown Parking lot Rehabilitation	MS-24-8015	2					250,000	250,000
<i>Solid Waste Operations Fund</i>							125,000	125,000
<i>Unfunded</i>							125,000	125,000

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
Traffic Signal Maintenance and Improvements	MS-24-8016	1					585,000	585,000
<i>Future General Obligation Debt Projects</i>							585,000	585,000
356 Dump truck replacement	MS-24-F006	3					175,000	175,000
<i>Special Gas Tax Fund</i>							175,000	175,000
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
<b>Municipal Services &amp; Operation Total</b>			<b>21,314,000</b>	<b>29,426,000</b>	<b>22,956,000</b>	<b>13,929,000</b>	<b>28,252,000</b>	<b>115,877,000</b>
<b>Parks and Recreation</b>								
Dump Truck with spreader and snow plow	PR-20-2085	2	140,000					140,000
<i>Equipment Reserve</i>			140,000					140,000
Lawrence Loop Trail -Downtown - 11th to 7th street	PR-20-2121	3	830,000					830,000
<i>Future General Obligation Debt Projects</i>			350,000					350,000
<i>Intergovernmental State Grant</i>			480,000					480,000
Parking Lots and Roads - Parks & Rec	PR-20-7000	1	200,000					200,000
<i>Future General Obligation Debt Projects</i>			150,000					150,000
<i>Unfunded</i>			50,000					50,000
Playground Replacements	PR-20-7001	2	100,000					100,000
<i>Future General Obligation Debt Projects</i>			100,000					100,000
Downtown Paver Replacement (year 4 of 4)	PR-21-2030	3		125,000				125,000
<i>Guest Tax Fund</i>				125,000				125,000
Tractor with Boom Mower	PR-21-2084	2		150,000				150,000
<i>Equipment Reserve</i>				150,000				150,000
Lawrence Loop Trail - 7th street to Constant Park	PR-21-2130	3		300,000				300,000
<i>General Fund</i>				300,000				300,000
Sports Complex and Golf Irrigation Upgrades	PR-21-2141	2		350,000				350,000
<i>Future General Obligation Debt Projects</i>				350,000				350,000
Water Spray Park - Burroughs Creek Park	PR-21-2329	3		200,000				200,000
<i>General Fund</i>				100,000				100,000
<i>Special Recreation Fund</i>				100,000				100,000
Parking Lots and Roads - Parks & Rec	PR-21-7000	1		200,000				200,000
<i>General Fund</i>				150,000				150,000
<i>Unfunded</i>				50,000				50,000
Playground Replacements	PR-21-7001	2		100,000				100,000
<i>Future General Obligation Debt Projects</i>				100,000				100,000
Lawrence Loop Trail - 7th street to Constant Park	PR-22-2130	3			800,000			800,000
<i>General Fund</i>					400,000			400,000
<i>Intergovernmental State Grant</i>					400,000			400,000
Parking Lots and Roads - Parks & Rec	PR-22-7000	1			200,000			200,000
<i>General Fund</i>					150,000			150,000
<i>Unfunded</i>					50,000			50,000
Playground Replacements	PR-22-7001	2			100,000			100,000
<i>General Fund</i>					100,000			100,000
Equipment Replacement- Aerial Lift Truck	PR-23-2322	1				180,000		180,000
<i>General Fund</i>						180,000		180,000
Parking Lots and Roads - Parks & Rec	PR-23-7000	1				300,000		300,000
<i>General Fund</i>						150,000		150,000
<i>Unfunded</i>						150,000		150,000
Playground Replacements	PR-23-7001	2				100,000		100,000
<i>General Fund</i>						100,000		100,000
Lyons Park Shelter Replacement	PR-24-2006	2					120,000	120,000
<i>General Fund</i>							120,000	120,000

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
Youth Sports Complex - ADA sidewalks <i>General Fund</i>	PR-24-2135	2					120,000 120,000	120,000 120,000
Clinton Lake Regional Park - 27th street <i>General Fund</i>	PR-24-2407	2					400,000 400,000	400,000 400,000
Clinton Lake Softball Complex Improvements <i>General Fund</i>	PR-24-2425	2					250,000 250,000	250,000 250,000
Outdoor Aquatic Center - Pool Slide Replacements <i>General Fund</i>	PR-24-2426	3					130,000 130,000	130,000 130,000
Parking Lots and Roads - Parks & Rec <i>General Fund</i>	PR-24-7000	1					300,000 150,000	300,000 150,000
							150,000	150,000
Playground Replacements <i>General Fund</i>	PR-24-7001	2					100,000 100,000	100,000 100,000

**Parks and Recreation Total**

1,270,000 1,425,000 1,100,000 580,000 1,420,000 5,795,000

**Planning & Development**

23rd Street Land-Use and Neighborhood Study <i>General Fund</i>	MS-20-0011	3	150,000 150,000					150,000 150,000
Affordable Housing General Fund Transfer <i>General Fund</i>	PL-20-CI05	2	350,000 350,000					350,000 350,000
Affordable Housing General Fund Transfer <i>General Fund</i>	PL-21-CI05	2		350,000 350,000				350,000 350,000
Affordable Housing General Fund Transfer <i>General Fund</i>	PL-22-CI05	2			350,000 350,000			350,000 350,000

**Planning & Development Total**

500,000 350,000 350,000 1,200,000

**Police**

Police Radios <i>General Fund</i>	PD-20-1801	1	450,000 450,000					450,000 450,000
Vehicle Replacement <i>Equipment Reserve</i>	PD-20-2001	1	516,000 442,000					516,000 442,000
			74,000					74,000
VMware Server & Storage Replacement <i>Equipment Reserve</i>	PD-21-2003	1		148,000 148,000				148,000 148,000

**Police Total**

966,000 148,000 1,114,000

**Public Transit**

Multi Modal Facility <i>Public Transit Fund</i>	TI-20-01	1	3,500,000 3,500,000					3,500,000 3,500,000
Transit Shelters and Additional Amenities <i>Public Transit Fund</i>	TI-20-02	2	150,000 150,000					150,000 150,000
Fixed Route Transit Buses <i>Public Transit Fund</i>	TI-20-03	1	500,000 500,000					500,000 500,000
Transit Shelters and Additional Amenities <i>Public Transit Fund</i>	TI-21-02	2		150,000 150,000				150,000 150,000
Fixed Route Transit Buses <i>Public Transit Fund</i>	TI-21-03	1		500,000 500,000				500,000 500,000
Transit Shelters and Additional Amenities <i>Public Transit Fund</i>	TI-22-02	2			150,000 150,000			150,000 150,000
Fixed Route Transit Buses <i>Public Transit Fund</i>	TI-22-03	1			500,000 500,000			500,000 500,000
Transit Shelters and Additional Amenities	TI-23-03	2				50,000		50,000



Department	Project #	Priority	2020	2021	2022	2023	2024	Total
<i>Public Transit Fund</i>						50,000		50,000
Transit Shelters and Additional Amenities	TI-24-02	2					50,000	50,000
<i>Public Transit Fund</i>							50,000	50,000
<b>Public Transit Total</b>			<b>4,150,000</b>	<b>650,000</b>	<b>650,000</b>	<b>50,000</b>	<b>50,000</b>	<b>5,550,000</b>
<b>Transit - Parking Enforcement</b>								
Pay-by-Plate Stations	TI-20-04	2	400,000					400,000
<i>Future General Obligation Debt Projects</i>			400,000					400,000
License Plate Recognition System (LPR)	TI-20-05	2	320,000					320,000
<i>Future General Obligation Debt Projects</i>			320,000					320,000
Pay-by-Plate Stations	TI-21-04	2		400,000				400,000
<i>Future General Obligation Debt Projects</i>				400,000				400,000
License Plate Recognition System (LPR)	TI-21-05	2		20,000				20,000
<i>Public Parking</i>				20,000				20,000
License Plate Recognition System (LPR)	TI-22-05	2			20,000			20,000
<i>Public Parking</i>					20,000			20,000
License Plate Recognition System (LPR)	TI-23-05	2				20,000		20,000
<i>Public Parking</i>						20,000		20,000
License Plate Recognition System (LPR)	TI-24-05	2					20,000	20,000
<i>Public Parking</i>							20,000	20,000
<b>Transit - Parking Enforcement Total</b>			<b>720,000</b>	<b>420,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>1,200,000</b>
<b>GRAND TOTAL</b>			<b>65,957,880</b>	<b>66,706,000</b>	<b>69,410,000</b>	<b>59,298,000</b>	<b>74,315,000</b>	<b>335,686,880</b>

City of Lawrence, Kansas  
*Adopted Capital Improvement Plan*  
**2020 thru 2024**

**PROJECTS BY FUNDING SOURCE**

Source	Project #	Priority	2020	2021	2022	2023	2024	Total
<b>Unfunded</b>								
Citizen Request 1650 Rd, 23rd to Venture Park Drive	CI-20-1905	n/a	1,050,000					1,050,000
Citizen Request Wireless gate at 19th-0'Connell	CI-22-001	n/a			15,000			15,000
Fire Station Number 6	FM-20-1811	1	1,000,000					1,000,000
Rescue Boat Expansion	FM-20-2005	4	120,000					120,000
Training Center Remodel	FM-20-2045	4	250,000					250,000
Fire Station Number 6	FM-21-1811	1		385,000				385,000
643 Replacement Truck 5	FM-21-2128	2		1,500,000				1,500,000
Fire Station Number 6	FM-22-1811	1			5,500,000			5,500,000
Quint for New Fire Station Number 6	FM-22-1812	1			1,400,000			1,400,000
634 Replacement Investigation Unit 1	FM-22-2126	3			375,000			375,000
643 Replacement Quint 50	FM-22-2250	2			1,400,000			1,400,000
648 Replacement Engine 4	FM-23-2433	2				950,000		950,000
Expansion Engine	FM-24-2401	5					1,000,000	1,000,000
644 Replacement Quint 3	FM-24-2539	2					1,500,000	1,500,000
IT Fiber Safety Improvement	IT-22-FIBSAF	1			110,000			110,000
VMWare Hardware Refresh	IT-24-2001	1					100,000	100,000
Annual Fiber Projects	IT-24-FIBER	1					50,000	50,000
Neighborhood Traffic Management Program	MS-20-8005	4	50,000					50,000
Street Maintenance Program	MS-20-8006	1	2,860,000					2,860,000
In House Pavement Rehab	MS-20-8008	4	100,000					100,000
Downtown parking lot maintenance	MS-20-8011	3	100,000					100,000
Alley and Downtown Parking lot Rehabilitation	MS-20-8015	2	125,000					125,000
Grant Match	MS-20-8017	n/a	250,000					250,000
SWAN Exterior Repairs	MS-21-0019	3		170,000				170,000
FM3&Training Exterior repairs	MS-21-0020	2		250,000				250,000
New Hampshire Parking Garage Stairway enclosure	MS-21-0021	3		330,000				330,000
Neighborhood Traffic Management Program	MS-21-8005	4		50,000				50,000
Street Maintenance Program	MS-21-8006	1		3,140,000				3,140,000
In House Pavement Rehab	MS-21-8008	4		100,000				100,000
Downtown parking lot maintenance	MS-21-8011	3		104,000				104,000
Alley and Downtown Parking lot Rehabilitation	MS-21-8015	2		125,000				125,000
Grant Match	MS-21-8017	n/a		250,000				250,000
Roof Replace (ITC, Maint Garage, Traffic)	MS-22-0028	2			800,000			800,000
Wakarusa Extended - 27th St to CR458	MS-22-0029	3			1,000,000			1,000,000
KLINK / CCLIP	MS-22-8002	2			600,000			600,000
Neighborhood Traffic Management Program	MS-22-8005	4			50,000			50,000
Street Maintenance Program	MS-22-8006	1			3,831,000			3,831,000
In House Pavement Rehab	MS-22-8008	4			125,000			125,000
Downtown parking lot maintenance	MS-22-8011	3			108,000			108,000
Alley and Downtown Parking lot Rehabilitation	MS-22-8015	2			125,000			125,000
Grant Match	MS-22-8017	n/a			250,000			250,000
Wakarusa Extended - 27th St to CR458	MS-23-0029	3				12,970,000		12,970,000
Willow Exterior Repairs	MS-23-0035	3				275,000		275,000
Building Automated Controls standardization	MS-23-0036	3				1,200,000		1,200,000
Wakarusa - Harvard to 6th Street	MS-23-0037	3				200,000		200,000

Source	Project #	Priority	2020	2021	2022	2023	2024	Total
Naismith - 19th to 23rd	MS-23-0038	n/a				300,000		300,000
Neighborhood Traffic Management Program	MS-23-8005	4				50,000		50,000
Street Maintenance Program	MS-23-8006	1				3,934,000		3,934,000
Downtown parking lot maintenance	MS-23-8011	3				113,000		113,000
Alley and Downtown Parking lot Rehabilitation	MS-23-8015	2				125,000		125,000
Grant Match	MS-23-8017	n/a				250,000		250,000
Iowa - Irving Hill Road to 23rd Street	MS-24-0003	n/a					400,000	400,000
PW/ Utilities/ P&R operations center	MS-24-0004	3					10,120,000	10,120,000
Wakarusa - Harvard to 6th Street	MS-24-0037	3					3,000,000	3,000,000
Naismith - 19th to 23rd	MS-24-0038	n/a					4,000,000	4,000,000
City Hall replace roof	MS-24-0041	3					300,000	300,000
KLINK / CCLIP	MS-24-8002	2					600,000	600,000
Neighborhood Traffic Management Program	MS-24-8005	4					50,000	50,000
Street Maintenance Program	MS-24-8006	1					3,949,000	3,949,000
Downtown parking lot maintenance	MS-24-8011	3					117,000	117,000
Alley and Downtown Parking lot Rehabilitation	MS-24-8015	2					125,000	125,000
Grant Match	MS-24-8017	n/a					250,000	250,000
Vehicle Replacement	PD-20-2001	1	74,000					74,000
Public Safety Mobile Command Vehicle	PD-21-1903	2		1,500,000				1,500,000
Police Facility-Investigations	PD-21-2002	1		1,575,000				1,575,000
Driving Simulator	PD-22-1902	3			175,000			175,000
Police Facility-CRT Bldg, Training Facility, Etc.	PD-22-2101	1			135,000			135,000
Police Facility-Completion & FF&E-Training	PD-22-2201	1			506,000			506,000
Police Facility-Completion & FF&E-Training	PD-23-2201	1				5,185,000		5,185,000
Park Land Acquisition	PR-20-2012	3	300,000					300,000
Holcom Sports Complex - Interior Improvements	PR-20-2027	3	200,000					200,000
Broken Arrow Park - Shelter, Restroom, Playground	PR-20-2028	2	350,000					350,000
Parking Lots and Roads - Parks & Rec	PR-20-7000	1	50,000					50,000
Community Building - Security / ADA Improvements	PR-21-1930	2		800,000				800,000
Prairie Park Nature Center - Classroom Expansion	PR-21-2025	3		175,000				175,000
Parks & Recreation - Rollback Truck	PR-21-2081	3		100,000				100,000
Santa Fe Depot Interior Renovation	PR-21-2140	4		100,000				100,000
Equipment Replacement - Chipper Truck	PR-21-2181	3		100,000				100,000
Overland Drive Park Development	PR-21-2220	2		200,000				200,000
Portable Stage For Summer Concerts	PR-21-2409	4		125,000				125,000
Parking Lots and Roads - Parks & Rec	PR-21-7000	1		50,000				50,000
Parking Lots and Roads - Parks & Rec	PR-22-7000	1			50,000			50,000
Lawrence Loop Trail from Queens Rd to Kasold	PR-23-2422	4				840,000		840,000
Parking Lots and Roads - Parks & Rec	PR-23-7000	1				150,000		150,000
Sports Pavilion Lawrence - Turf Replacement	PR-24-2402	2					700,000	700,000
Lawrence Loop Trail from Queens Rd to Kasold	PR-24-2422	4					360,000	360,000
Historic Structure Preservation	PR-24-2430	3					500,000	500,000
Outdoor Aquatic Center - Major Renovation	PR-24-2431	5					4,000,000	4,000,000
Parking Lots and Roads - Parks & Rec	PR-24-7000	1					150,000	150,000
<b>Unfunded Total</b>			<b>6,879,000</b>	<b>11,129,000</b>	<b>16,555,000</b>	<b>26,542,000</b>	<b>31,271,000</b>	<b>92,376,000</b>
<b>GRAND TOTAL</b>			<b>6,879,000</b>	<b>11,129,000</b>	<b>16,555,000</b>	<b>26,542,000</b>	<b>31,271,000</b>	<b>92,376,000</b>

# 2018 CIP Budget Impact on City's Operating Budget

Project	Funding Source(s)	Total 2020 Cost	Annual Operating Impact	Operating/Maintenance Budget
<b>Citizen Input</b>		<i>subtotal: \$ 65,000</i>		
7th & Tennessee Pedestrian Crossing	\$65,000 Capital Improvement Reserve Fund	65,000	No Impact	N/A
<b>Facility Repair &amp; Maintenance</b>		<i>subtotal: \$ 2,564,200</i>		
City Hall Reconfiguration	\$50,000 Capital Improvement Reserve Fund	50,000	No Impact	N/A
Community Health Parking Surface Reconditioning	\$200,000 Capital Improvement Reserve Fund \$200,000 Intergovernmental	400,000	Decrease Operational Costs	General Fund, Municipal Services & Operations
ITC Exterior Repairs and HVAC	\$500,000 General Obligation Debt	500,000	Decrease Operational Costs	General Fund, Police
Fire Medical Pavement Replacement	\$769,200 Intergovernmental	769,200	Decrease Operational Costs	General Fund, Fire Medical
Community Health Building Elevator Rehabilitation	\$112,500 Capital Improvement Reserve Fund \$112,500 Intergovernmental	225,000	Decrease Operational Costs	General Fund, Municipal Services & Operations
Parking Garage Repairs	\$390,000 Capital Improvement Reserve Fund	390,000	Decrease Operational Costs	General Fund, Municipal Services & Operations
<b>Finance</b>		<i>subtotal: \$ 600,000</i>		
Upgrade Finance Systems	\$600,000 Equipment Reserve Fund	600,000	No Impact	N/A
<b>Fire Medical</b>		<i>subtotal: \$ 2,643,680</i>		
Training Burn Tower Replacement	\$307,680 Intergovernmental	307,680	Decrease Operational Costs	General Fund, Fire Medical Department
Replacement Rescue 5	\$986,000 Equipment Reserve	986,000	Decrease Operational Costs	General Fund, Fire Medical Department
Replacement Qunit 20	\$1,350,000 General Obligation Debt	1,350,000	Decrease Operational Costs	General Fund, Fire Medical Department
<b>Information Technology</b>		<i>subtotal: \$ 250,000</i>		
VMWare Hardware Refresh	\$100,000 Equipment Reserve Fund	100,000	No Impact	N/A
Annual Fiber Projects	\$150,000 Equipment Reserve Fund	150,000	No Impact	N/A

Project	Funding Source(s)	Total 2020 Cost	Annual Operating Impact	Operating/Maintenance Budget
<b>Municipal Services &amp; Operations</b>		<i>subtotal: \$ 49,274,000</i>		
Reconstruct RWY 15-33	\$200,000 Airport \$3,600,000 Intergovernmental	\$ 3,800,000	Decrease Operational Costs	Airport Fund, Municipal Services & Operations
Refuse Truck Replacement	\$1,120,000 Solid Waste Fund	\$ 1,120,000	Decrease Operational Costs	Solid Waste Fund, Municipal Services & Operations
17th and Alabama Draining Improvement	\$2,500,000 Stormwater Fund	\$ 2,500,000	Decrease Operational Costs	Stormwater Fund, Municipal Services & Operations
Storm Sewer Replacement, Rehabilitation & Lining	\$500,000 Stormwater Fund	\$ 500,000	Decrease Operational Costs	Stormwater Fund, Municipal Services & Operations
Stormwater In House Construction	\$500,000 Stormwater Fund	\$ 500,000	Decrease Operational Costs	Stormwater Fund, Municipal Services & Operations
Street Sweeper	\$285,000 Stormwater Fund	\$ 285,000	Decrease Operational Costs	Stormwater Fund, Municipal Services & Operations
Eagle Bend and YSC Irrigation Water Supply Project	\$1,250,000 Water & Sewer Fund	\$ 1,250,000	Decrease Operational Costs	Water & Sewer Fund, Municipal Services & Operations
Kansas River WWTP Nutrient Removal Pilot	\$610,000 Water & Sewer Fund	\$ 610,000	Decrease Operational Costs	Water & Sewer Fund, Municipal Services & Operations
Clinton WTP Plant Piping	\$550,000 Special Revenue Bonds	\$ 550,000	Decrease Operational Costs	Water & Sewer Fund, Municipal Services & Operations
Pump Station No. 9 Expansion	\$500,000 Special Revenue Bonds	\$ 500,000	Decrease Operational Costs	Water & Sewer Fund, Municipal Services & Operations
Pump Station No. 9 Forcemain to Pump Station No. 10	\$500,000 Special Revenue Bonds	\$ 500,000	Decrease Operational Costs	Water & Sewer Fund, Municipal Services & Operations
Water Treatment Plant Improvement Program (both plants)	\$750,000 Water & Sewer Fund \$110,000 Special Revenue Bonds	\$ 860,000	Decrease Operational Costs	Water & Sewer Fund, Municipal Services & Operations
Watermain Replacement and Relocation Program	\$2,990,000 Special Revenue Bonds	\$ 2,990,000	Decrease Operational Costs	Water & Sewer Fund, Municipal Services & Operations
Sewer Main Relocations for Road Projects	\$420,000 Special Revenue Bonds	\$ 420,000	Decrease Operational Costs	Water & Sewer Fund, Municipal Services & Operations
Wastewater Failed Infrastructure Contingency	\$250,000 Special Revenue Bonds \$170,000 Water & Sewer Fund	\$ 420,000	Decrease Operational Costs	Water & Sewer Fund, Municipal Services & Operations
Pump Station Annual Improvements	\$150,000 Water & Sewer Fund	\$ 150,000	Decrease Operational Costs	Water & Sewer Fund, Municipal Services & Operations



Project	Funding Source(s)	Total 2020 Cost	Annual Operating Impact	Operating/Maintenance Budget
Kansas River Wastewater Treatment Plant Annual Improvements	\$40,000 Water & Sewer Fund	\$ 40,000	Decrease Operational Costs	Water & Sewer Fund, Municipal Services & Operations
Sewer Pipe/Manhole Rehabilitation	\$1,220,000 Special Revenue Bond	\$ 1,220,000	Decrease Operational Costs	Water & Sewer Fund, Municipal Services & Operations
Rapid I/I Reduction Program	\$2,910,000 Special Revenue Bond \$150,000 Water & Sewer Fund	\$ 3,060,000	Decrease Operational Costs	Water & Sewer Fund, Municipal Services & Operations
Automated Meter Reading Installation	\$2,100,000 Special Revenue Bond	\$ 2,100,000	Decrease Operational Costs	Water & Sewer Fund, Municipal Services & Operations
Stratford Tower Replacement	\$2,930,000 Special Revenue Bond \$500,000 Water & Sewer Fund	\$ 3,430,000	Decrease Operational Costs	Water & Sewer Fund, Municipal Services & Operations
Kaw Water TP Basin Infrastructure Rehabilitation	\$920,000 Special Revenue Bond	\$ 920,000	Decrease Operational Costs	Water & Sewer Fund, Municipal Services & Operations
Kaw Lime Slackers Replacement	\$3,420,000 Special Revenue Bond	\$ 3,420,000	Decrease Operational Costs	Water & Sewer Fund, Municipal Services & Operations
19th St. Reconstruction - Harper to O'Connell	\$1,100,000 Water & Sewer Fund	\$ 1,100,000	Decrease Operational Costs	General Fund/Special Gas Tax Fund, Municipal Services & Operations
Operations Center	\$3,980,000 Special Revenue Bond	\$ 3,980,000	Decrease Operational Costs	Water & Sewer Fund, Municipal Services & Operations
23rd Street—Haskell Bridge to East City Limits	\$500,000 Capital Improvement Reserve Fund	\$ 500,000	Decrease Operational Costs	General Fund/Special Gas Tax Fund, Municipal Services & Operations
Sidewalk/Bike/Pedestrian Improvements	\$500,000 Capital Improvement Reserve Fund	\$ 500,000	Decrease Operational Costs	General Fund, Municipal Services & Operations
ADA Ramp Improvements	\$250,000 Capital Improvement Reserve Fund	\$ 250,000	Decrease Operational Costs	General Fund, Municipal Services & Operations
KLINK/CCLIP Projects	\$300,000 Capital Improvement Reserve Fund \$300,000 Intergovernmental	\$ 600,000	Decrease Operational Costs	General Fund/Special Gas Tax Fund, Municipal Services & Operations
Annual Vehicle Replacement Program	\$400,000 Capital Improvement Reserve Fund	\$ 400,000	No Impact	N/A
CDBG Infrastructure Improvements	\$300,000 Intergovernmental	\$ 300,000	Decrease Operational Costs	General Fund, Municipal Services & Operations
Neighborhood Traffic Management Program	\$250,000 General Fund	\$ 250,000	No Impact	N/A

Project	Funding Source(s)	Total 2020 Cost	Annual Operating Impact	Operating/Maintenance Budget
Contracted Street Maintenance Program	\$2,250,000 Capital Improvement Reserve Fund \$1,820,000 General Fund \$140,000 Stormwater Fund	\$ 4,210,000	Decrease Operational Costs	General Fund/Special Gas Tax Fund, Municipal Services & Operations
Curb and Gutter Rehabilitation Program	\$400,000 Capital Improvement Reserve Fund	\$ 400,000	Decrease Operational Costs	General Fund, Municipal Services & Operations
ITS Video Detection Upgrade and Replacement	\$209,000 Special Gas Tax Fund	\$ 209,000	Decrease Operational Costs	General Fund/Special Gas Tax Fund, Municipal Services & Operations
Sidewalk Hazard Mitigation Program (Public)	\$1,200,000 Capital Improvement Reserve Fund	\$ 1,200,000	No Impact	N/A
Sidewalk Hazard Mitigation Program (City Property)	\$300,000 Capital Improvement Reserve Fund	\$ 300,000	Decrease Operational Costs	General Fund, Municipal Services & Operations
Alley and Downtown Parking Lot Rehabilitation	\$125,000 Solid Waste Fund	\$ 125,000	No Impact	N/A
Traffic Signal Maintenance and Improvements	\$500,000 General Obligation Bonds	\$ 500,000	Decrease Operational Costs	General Fund, Municipal Services & Operations
Remedial Alternatives (Farmland)	\$850,000 Farmland Fund	\$ 850,000	No Impact	N/A
Dump Truck Replacement	\$175,000 Special Gas Tax Fund	\$ 175,000	Decrease Operational Costs	General Fund, Municipal Services & Operations
Kasold Clinton Parkway to HyVee	\$1,330,000 General Obligation Bonds \$900,000 Intergovernmental \$200,000 Water & Sewer Fund	\$ 2,430,000	Decrease Operational Costs	General Fund, Municipal Services & Operations
<b>Parks &amp; Recreation</b>		<i>subtotal: \$ 1,220,000</i>		
Dump Truck Replacement	\$140,000 Equipment Reserve	\$ 140,000	Decrease Operational Costs	General Fund, Parks & Recreation
Lawrence Loop Trail —Downtown	\$350,000 General Obligation Bonds \$480,000 Intergovernmental	\$ 830,000	Increase Operational Costs	General Fund, Parks & Recreation
Parking Lots and Roads (Parks & Recreation)	\$150,000 General Obligation Bonds	\$ 150,000	Decrease Operational Costs	General Fund, Parks & Recreation
Playground Replacements	\$100,000 General Obligation Bonds	\$ 100,000	Decrease Operational Costs	General Fund, Parks & Recreation

Project	Funding Source(s)	Total 2020 Cost	Annual Operating Impact	Operating/Maintenance Budget
<b>Planning &amp; Development Services</b>		<i>subtotal: \$ 500,000</i>		
23rd Street Land-Use and Neighborhood Study	\$150,000 General Fund	\$ 150,000	No Impact	N/A
Affordable Housing Transfer	\$350,000 General Fund	\$ 350,000	No Impact	N/A
<b>Police</b>		<i>subtotal: \$ 892,000</i>		
Police Radios	\$450,000 General Fund	\$ 450,000	Decrease Operational Costs	General Fund, Police Department
Police Vehicles	\$442,000 Equipment Reserve Fund	\$ 442,000	No Impact	N/A
<b>Public Transportation</b>		<i>subtotal: \$ 4,870,000</i>		
Multi-Modal Transit Facility	\$3,500,000 Public Transit Fund	\$ 3,500,000	Increase Operational Costs	Public Transit Fund, Public Transportation Division
Transit Shelters & Amenities	\$150,000 Public Transit Fund	\$ 150,000	Increase Operational Costs	Public Transit Fund, Public Transportation Division
Fixed Route Transit Buses	\$500,000 Public Transit Fund	\$ 500,000	Decrease Operational Costs	Public Transit Fund, Public Transportation Division
Pay-by-Plate Stations	\$400,000	\$ 400,000	Increase Operational Costs	Public Parking Fund, Public Transportation Division
License Plate Recognition System	\$320,000 Public Parking Fund	\$ 320,000	Decrease Operational Costs	Public Parking Fund, Public Transportation Division





City *of* Lawrence

## Budget Policies

# Budgetary Policies and Procedures

## The Budget Development Process

Early each year, each department submits a budget request including payroll projections, capital outlay requests, and program improvement decision packages.

A number of study sessions are held throughout the year with city staff and the City Commissioners to discuss various elements of the budget. A goal setting session is held, giving the Commissioners an opportunity to determine priorities for the budget year. Staff in the various departments can then work toward accomplishment of those goals through their daily operations. The City Commission goals can be found later in this document. Other sessions are held to discuss the multi-year Capital Improvement Plan, to review Debt, and to provide the City Manager and staff with direction for allocation to contractual agencies.

The first opportunity for public comment on the budget is in June. The City Manager then prepares a recommended budget that is reviewed and revised by the Commissioners. A summary is published in the Lawrence Journal World and the recommended budget is available on the City's website. A second opportunity for public comment is held in early August. A final budget is then adopted by the City Commission and filed per state statute with the County Clerk in late August.

## State Statutes Related to the Budget

Kansas law prescribes the policies and procedures by which the City prepares its annual budget. The City maintains budgetary controls to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City's governing body. The annual budget contains an itemized estimate of the anticipated revenue and the proposed expenditures necessary to meet the City's financial needs, detailed by program and object of expenditures. The annual budget must be balanced so that total resources equal obligations. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts not disbursed are carried over as a designation of fund balance for the following year.

Kansas Statutes (K.S.A. § 79-2927 et seq.) require that an annual operating budget be legally adopted for the General Fund, Special Revenue Funds (unless specifically exempted by statute), Debt Service Funds, and certain Enterprise Funds.

A legal annual operating budget is not required for the Capital Projects Fund or Trust Funds and the following Special Revenue Funds:

- Capital Improvement Reserve Fund
- Equipment Reserve Fund
- Outside Agency Grants
- Wee Folks Scholarship Fund
- Fair Housing Assistance Fund
- Community Development Fund
- Home Program Fund
- Transportation Planning Fund
- Water and Wastewater Non-Bonded Construction
- Solid Waste Non-Bonded Construction

# Budgetary Policies and Procedures

## Budget Calendar

The state statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- Preparation of budget for the succeeding calendar year on or before August 1 of each year.
- Publication of proposed budget and notice of public hearing on or before August 5 of each year .
- Public hearing on or before August 15 of each year, but at least ten days after public notice.
- Adoption of final budget on or before August 25 of each year.

In addition to state statutes, an annual budget calendar is developed according to an administrative policy. The budget calendar can be found on page 10 of this document.

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

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

## Budget Policies

The City has a number of budget related policies that help direct budget development. These policies can be found on the following pages but include the following:

- Investment and Cash Management Policy
- Debt Management Policy
- Mid-Year Funding Request Policy
- Debt Issuance Guidelines
- Governmental Accounting Policy
- General Fund Balance Policy

In addition to written administrative policies, there are a number of departmental procedures and practices that impact the budget. For instance, there are unwritten policies for the replacement of city vehicles as well as computer hardware.

## Basis of Accounting

All governmental and fiduciary funds are reported using the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available to pay current liabilities in a particular period. Expenditures are recognized when the related liability is current (the encumbrance method of accounting.) Interest on unmatured general long-term debt is recognized when due.

The enterprise funds are reported on the accrual basis of accounting.

# Budgetary Policies and Procedures

## Basis of Budgeting

The City budgets for governmental funds, which include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Fund, based on the modified accrual basis of accounting. Under this method, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period. Expenditures (expenses) are recorded when incurred with the exception of principal and interest on long term debt, which are recorded when due.

Exceptions to the modified accrual basis of accounting are as follows:

- Encumbrances are treated as expenditures in the year they are encumbered, not when the expenditure occurs.

The budgets for all proprietary funds, which include Enterprise Funds and Internal Service Funds, are prepared using the accrual basis of accounting, with exceptions listed below. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

- Capital outlay is budgeted as an expenditure in the year purchased.
- Depreciation is not budgeted.
- Encumbrances are treated as expenditures in the year they are encumbered, not when the expense occurs.
- Grants obtained for the construction of assets are considered to be revenues, not capital contributions.
- Gains or losses on the early retirement of debt are considered to increase or decrease the funds available in the year in which they occur and are not capitalized and amortized over the life of the bonds.

Operating expenditures are controlled at the fund level and may not exceed appropriations at that level. Capital project expenditures are controlled at the fund, department and project levels and may not exceed appropriations at any of those levels. Budget transfers within a department may be made with administrative approval provided that the transfer is within the same fund. Increases in total appropriations require City Commission approval by ordinance. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the City.

## Plans Used to Develop the Budget

Horizon 2020 is the City's Long Range Comprehensive Plan. It is used, along with other long range and strategic plans by the various city departments to forecast future staffing, equipment, and facility needs and the costs associated with them based on growth and population projections. This allows city staff to estimate the revenue that will be needed to meet these needs, to what amount the issuance of debt will be necessary, if fee and rate increases will be required, etc. The City is in the process of updating Horizon 2020.

The Water and Wastewater Master Plans, adopted in 2013, are used to determine how and when to make improvements to our water distribution and wastewater collections systems. These projects are used to determine the rates to charge customers for water and sewer services. The Storm Water Master Plan, which was completed in 1996, identified 41 capital projects needed to improve storm water management throughout the City. It determined how much debt to issue as well as the monthly storm water utility fee necessary to generate sufficient funding for the projects in the plan. The Fire Medical Department prepared a Strategic Plan in 1997 and are in the process of updating that plan with current information and needs. This plan provides the goals that the department uses to decide how to allocate their resources each year. Additionally, Parks and Recreation adopted a Master Plan in early 2017 and helps guide the department with future development. An Infrastructure Sales Tax plan was developed to identify projects to be funded with the 0.3% sales tax adopted in 2017.

# Investment & Cash Management Policy

## Scope

This policy applies to the cash management and investment activities of the City of Lawrence, Kansas, except for the debt service funds, reserve funds and other financial assets held by various fiscal agents and trustees as provided by the appropriate bond ordinance shall not be subject to this policy but shall be administered according to the requirements of the respective Ordinances. The financial assets of all other funds shall be administered in accordance with the provisions of this policy.

## Authority

Responsibility for the management of the City's investment portfolio is delegated to the Director of Finance by the City Manager. The Director of Finance hereby establishes written procedures and policies for the operation of the cash management and investment program. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Finance who shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

## Objectives

The cash investments of the City of Lawrence shall be undertaken in a manner that seeks to maximize investment income while ensuring the preservation of capital in the portfolio. To attain this objective, diversification is required so that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio. The investment portfolio shall be designed to attain at a minimum, a market average rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio.

## Prudence

The standard of prudence to be used by investment officials shall be the "prudent person", which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived" and shall be applied in the context of managing the entire portfolio.

Investment officers acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

## Legal Authority and Limitations on Investment Instruments

All investments purchased under this policy shall be governed by K.S.A. 12-1675, et. seq. and all revisions thereto, as may be made by the Kansas Legislature. Below is a summary of acceptable investments under the current law:

1. Collateralized Public Deposits (Negotiable Certificates of Deposit) -- Instruments issued by banks or savings & loans that state specified sums have been deposited for specified periods of time and at specified rates of interest. Certificates of deposit are required to be backed by acceptable collateral securities as dictated by Kansas Statutes.
2. Repurchases Agreements -- Contractual agreements between the City and commercial banks, trust companies, state or federally chartered savings and loan associations of federally chartered savings banks. The repurchase agreement (repo) issuer receives cash and, in turn, provides securities to the City as collateral for the cash. There exists a contractual agreement for the City to resell the securities back to the issuer on a specific future date, at the original purchase price, plus a negotiated interest payment.

# Investment & Cash Management Policy

3. U. S. Treasury bills or notes -- These obligations must mature within six months from date of purchase and are guaranteed as to principal by the United States government.
4. Temporary notes of the City of Lawrence.
5. Commercial bank savings accounts.

Other types of investments may be added to this list as changes to the statutes governing such investments are revised.

## Contracts with Financial Institutions

The City of Lawrence may invest funds with depositories having offices located in the City of Lawrence as provided by K.S.A. 9-1401. All depositories of the City of Lawrence shall execute a contract bi-annually with the City of Lawrence which shall designate the requirements of serving as a depository for the City, including collateralization of City funds invested at such depository and the related safekeeping requirements of the pledged securities. The City shall have a separate contract with the "operating bank" which will execute a contract once every three years in accordance with the practice of bidding banking services every three years.

1. Safekeeping of Securities -- Collateral for certificates of deposits and repurchase agreements will be registered in the City's name. The Finance Director will hold all safekeeping receipts of pledged securities used as collateral for certificates of deposits and repurchase agreements. A third party institution will hold pledged securities in trust on behalf of the City's financial institution. Safekeeping receipts of pledged securities may be "Faxed" to the City in order to accommodate timely and legal investment transactions. The financial institution will mail the original safekeeping receipt of pledged securities on the day the facsimile is sent.
2. Collateralization -- The City requires full collateralization of all City investments other than obligations of the United States Government as stated in the State statute. The City will not allow the use of FDIC coverage as part of the calculation of full collateralization. Peak period agreements permitted under K.S.A. 9-1403 as amended, will not be accepted by the City and are not included as part of the depository contracts with the financial institutions. The City will accept as collateral for certificates of deposit securities as listed in K.S.A. 9-1403. Collateral underlying repurchase agreements is limited to obligations of the U.S. Government and its agencies. The Finance Director will weekly monitor the adequacy of collateralization. The City requires monthly reports with market values of pledged securities from all financial institutions with which the City has certificates of deposits or repurchase agreements.

## Investment Liquidity

The City's demand for cash shall be projected using reliable cash forecasting techniques. To ensure liquidity, the appropriate maturity date and investment option available will be chosen.

1. Repurchase agreements -- The maximum maturity for repurchase agreements shall be 91 days. Repurchase agreements will normally be used when Certificates of Deposits for less than 91 days are not used, or when the rates offered on the repurchase agreements are greater than those offered on 91 day CDs.
2. General City Funds -- The maximum maturity for City investments shall be one year. The Investment Review Committee will monitor the maturity level and recommend changes as appropriate.
3. Bond & Interest Fund -- No investment shall have a maturity exceeding the next principal and /or interest payment date unless the obligation is fully funded.

# Investment & Cash Management Policy

## **Investment Return Objectives**

Consistent with State law, the City shall seek to optimize return on investments within the constraints of this policy.

## **Bidding Procedures**

Investment bids will be taken by the Director of Finance or person designated by the Director of Finance at times when investments of idle funds would be in the best interest of the City or as required by federal regulations regarding arbitrage rebate on bond proceeds. Such bids requests will be made orally and confirmed in writing with the investment instrument and related collateral being forwarded to the City no later than 24 hours after bids are taken.

## **Investment Limitation Per Institution**

In order to protect the City from the failure of any one financial institution, the City shall not invest more than 30% of idle funds with any one institution. The 30% limitation does not apply to U.S. Treasury obligations held in safekeeping by an institution on behalf of the City. These obligations are backed by the U.S. Government and do not require collateral as described in section 6.0(2). The 30% limitation shall be determined prior to the bids. If an institution goes over the 30% limitation after the bids have been awarded, no further bids will be accepted from the financial institution until sufficient maturities have occurred to reduce their share of the portfolio to under 30%.

## **Investment Review Committee**

The City Manager shall appoint an Investment Review Committee. The Committee shall consist of one person from the City Manager's Office, one person from the Finance Department not directly involved with the day to day investing of public funds, and the City Clerk. This Committee shall meet at least quarterly to review the investment reports from the Finance Department and to review earnings of idle funds. The Committee shall make a report to the City Manager within fourteen days after each meeting. Any irresponsible or illegal acts shall be reported immediately and confidentially to the City Manager.

## **Daily Cash Management Practices and Policies**

It is the policy of the City of Lawrence Finance Department that all departments collecting cash receipts, whether in cash or other forms of payment, must turn in such receipts to the Finance Department on a daily basis together with records required to verify the accuracy of such collections. No receipts will be held overnight at any location for any reason. All receipts shall be deposited daily by the Department of Finance. Investment of any idle funds will be made in accordance with section 5.0 of this policy. Any violation of this section of this policy by any employee of the City may result in disciplinary action.

## **Separate Provisions of Policy and Conflicts with Kansas Laws**

The above policies shall remain in full force and effect until revoked by the City Commission. If, after adoption of this policy, there is any conflict of this policy with Kansas laws and/or statutes current law shall dictate.



# Governmental Accounting Policy

## Policy

The City of Lawrence has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. Financial statements are presented after applying memorandum adjustments, where applicable, to record accrued revenue, inventories, property and equipment and related depreciation resulting in financial statements presented on a modified accrual or accrual basis of accounting, as appropriate.

### Accounting and Reporting Capabilities:

A governmental system, such as the City of Lawrence, is charged with the duties of reporting and fully disclosing its financial position and financial results of operation in conformity with generally accepted accounting principles. Further, such an entity must demonstrate compliance with finance-related legal and contractual provisions within the system's financial activities.

## Fund Accounting System

The City of Lawrence is organized and operates on a fund basis. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restriction, or limitations.

The following types of funds comprise the financial activities of the City:

### 1. Governmental Funds

- General Fund - to account for all unrestricted resources except those required to be accounted for in another fund.
- Special Revenue Funds - to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.
- Capital Project Funds - to account for financial resources segregated for the acquisition of major capital facilities (other than those financed by Enterprise Funds).
- Debt Service Funds - to account for the accumulation of resources for and the payment of, interest and principal and related costs, on general long-term debt, and the financing of special assessments which are general obligations of the City.

### 2. Proprietary Funds

- Enterprise Funds - to account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
- Internal Service Funds - to account for the financing of goods and services provided by one department to other departments of the City on a cost reimbursement basis.

# Governmental Accounting Policy

## **Basis of Accounting**

All governmental and fiduciary funds are reported on the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become susceptible to accrual, that is when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are recognized when the related liability is current (the encumbrance method of accounting). Interest on unmatured general long-term debt is recognized when due.

The enterprise funds are reported on the accrual basis of accounting.

## **General Long-Term Account Group**

This account, which is not a fund, provides a place to record long-term debt of the City. Long-term debt for proprietary funds are recorded in those funds and not in the general long-term debt account group.

## **General Fixed Assets Account Group**

This account group is not a fund. It is an account where all fixed assets of the City except those belonging to the proprietary funds are recorded. Proprietary fund fixed assets are recorded in those funds.

# Mid-Year Funding Request Policy

## **Policy**

To establish policy and guidelines for the consideration of funding requests from outside agencies during the year after the completion of the annual budget process.

## **Guidelines:**

Once the budget process is completed for each fiscal year, non-budgeted funding requests shall be handled as follows. Outside agencies requesting funding from the City of Lawrence (that falls outside the schedule established for the annual budget process) shall describe in their application for funding how the project, program, etc. accomplishes the following:

- Fills an existing gap in City services.
- Meets a City Commission or community goal.
- Provides for a need in the community that is otherwise unmet.
- Helps leverage outside funds.

## **Assessment Methods:**

In considering funding requests outside the annual budget process, the City Commission will utilize the following guidelines in the decision-making process:

- Is the request a high enough priority to justify the allocation of contingency funds?
- What are the long-range implications (annual request? related costs? etc.)

# Debt Management Policy

## Purpose

The Debt Management Policy Statement sets forth comprehensive guidelines for the financing of capital expenditures.

## Policy:

It is the objective of the policies that (1) the City obtain financing only when desirable, (2) the process for identifying the timing and amount of debt financing be as efficient as possible and (3) the most favorable interest rate and other related costs be obtained.

Debt financing, to include general obligation bonds, special assessment bonds, revenue bonds, temporary notes, lease/purchase agreements, and other City obligations permitted to be issued or incurred under Kansas law, shall only be used to purchase capital assets that will not be acquired from current resources. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes. This allows for a closer match between those who benefit from the asset and those that pay for it.

To enhance creditworthiness and prudent financial management, the City is committed to systematic capital planning, intergovernmental cooperation and coordination, and long-term financial planning. Evidence of this commitment to capital planning will be demonstrated through adoption and periodic adjustment of the City's Capital Improvement Plan and the annual adoption of a multi-year Capital Improvement Budget.

## Procedure

### 1. RESPONSIBILITY FOR DEBT MANAGEMENT

- The primary responsibility for making debt-financing recommendations rests with the Director of Finance. In developing such recommendations, the Finance Director shall be assisted by other City staff. The responsibilities of City staff shall be to:
  - Consider the need for debt financing and assess progress on the current Capital Improvement Budget and any other program/improvement deemed necessary by the City Manager;
  - Test adherence to this policy statement and to review applicable debt ratios listed in the Debt Issuance Guidelines;
  - Review changes in federal and state legislation that affect the City's ability to issue debt and report such findings to the City Manager as appropriate;
  - Review annually the provisions of ordinances authorizing issuance of general obligation bonds of the City;
  - Review the opportunities for refinancing current debt; and,
  - Recommend services by a financial advisor, bond trustees, bond counsel, paying agents and other debt financing service providers when appropriate.
- In developing financing recommendations, the City staff shall consider:
  - Options for interim financing including short term and inter-fund borrowing, taking into consideration federal and state reimbursements;
  - Effects of proposed actions on the tax rate and user charges;
  - Trends in bond markets structures;
  - Trends in interest rates; and,

# Debt Management Policy

- Other factors as deemed appropriate.

## 2. USE OF DEBT FINANCING

- Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The City will use debt financing only for one-time capital improvement projects and unusual equipment purchases under the following circumstances:
  - The project is included in the City's capital improvement budget and is in conformance with the City's general plan;
  - The project is the result of growth-related activities within the community that require unanticipated and unplanned infrastructure or capital improvements by the City;
  - The project's useful life, or the projected service life of the equipment, will be equal to or exceed the term of the financing;
  - There are revenues sufficient to service the debt, whether from future property taxes, user fees, or other specified and reserved resources, debt supported by user fees, special assessments or special charges shall be preferred,
  - The debt shall be primarily used to finance capital projects with a relatively long life, typically ten years or longer.
  - The equipment is an item that is purchased infrequently, has an expected useful life of at least five years, and costs in excess of \$100,000.

## 3. STRUCTURE AND TERM OF DEBT FINANCING

- Debt will be structured to match projected cash flows, minimize the impact on future property tax levies, and maintain a relatively rapid payment of principal. As a benchmark, the City shall strive to repay at least 50% of the initial principal amount within ten years.
- *General Obligation Bonds*
  - The City shall use an objective analytical approach to determine whether it desires to issue new general obligation bonds. Generally, this process will compare ratios of key economic data. The goal will be for the City to maintain or enhance its existing credit rating.
  - These ratios shall include, at a minimum, debt per capita, debt as a percent of statutory debt limit, debt as a percent of appraised valuation, debt service payments as a percent of governmental expenditures, and the level of overlapping net debt of all local taxing jurisdictions. A set of ratios shall be adopted and itemized in the City's Debt Issuance Guidelines.
  - The decision on whether or not to issue new general obligation bonds shall, in part, be based on (a) costs and benefits, (b) the current conditions of the municipal bond market, and (c) the City's ability to issue new general obligation bonds as determined by the aforementioned benchmarks.

# Debt Management Policy

- *Revenue Bonds*
  - For the City to issue new revenue bonds, projected annual revenues as defined by the ordinance authorizing such issuance, shall be a minimum of 125% of the issue's average annual revenue bond service or at a higher amount if required by the bond indentures. If necessary, annual adjustments to the City's rate structures will be considered in order to maintain the required coverage factor. Revenue bonds will be the preferred financing option for enterprise funds.
- *Special Assessment Bonds*
  - The City shall maintain a watchful attitude over the issuance of special assessment bonds for benefit district improvements. The City's share of any benefit district project may not exceed more than 95% of any proposed costs related to a benefit district. The developer shall be required to deposit 25% of the costs allocated to the benefit district prior to authorization. In most cases, the debt will have a maximum term of ten years, however, a longer term may be allowed provided it does not exceed the life of the improvements included in the benefit district. The benefit district will be assigned costs such as administration, engineering, financing and legal associated with the formation of the district and issuance of any debt.
- *Debt Issuance With Intergovernmental Agencies*
  - The City will typically not use of its debt capacity for projects by entities or other special purpose units of government that have the ability to issue tax exempt debt. The City's issuance of debt will be made only (1) after the prior commitment of the full assets and resources of the authority to debt service; (2) if project revenues, or development authority revenues pledged to debt service, are at least 115% of debt service; (3) if debt service reserves provided by the authority's own resources are equal to at least six months debt service; and, (4) if all other viable means financing have been examined. The City will also enter into arrangements with other governmental entities where a portion of the project costs will be reimbursed by the other government. An agreement as to how the project costs will be allocated and reimbursements made must be approved by the governing bodies.
- *Structure of Debt Obligations*
  - The City normally shall issue bonds with an average life of 10 years or less for general obligation and special assessment bonds and 10-20 years for revenue bonds. The typical structure of general obligation bonds will result in even principal and interest payments over the term of the debt. There shall be no "balloon" bond repayment schedules, which consist of low annual payments and one large payment of the balance due at the end of the term. There shall always be at least interest paid in the first fiscal year after a bond sale. In cases where related revenues may not occur for several years, it may be desirable to capitalize the interest by increasing the size of the issue and deferring the principal payments so that only interest is paid on the debt for the first few years.
- *Call Provisions*
  - Call provisions for bond issues will be evaluated based upon current market conditions. All bonds shall be callable only at par.

# Debt Management Policy

- *Variable Rate Long-Term Obligations*
  - The City may choose to issue bonds that pay a rate of interest that varies according to pre-determined formula or results from a periodic remarketing of the securities, consistent with state law and covenants of pre-existing bonds, and depending on market conditions.

## 4. DEBT ADMINISTRATION AND FINANCING

- Capital Improvement Budget
  - A Capital Improvement Budget shall be prepared and submitted to the City Commission annually. The budget shall provide a list of projects and the means of financing. The budget should cover a five-year period of time. The projects included in the budget should be part of the City's Capital Improvement Plan. Projects must be in either the Capital Improvement Budget or Plan to be authorized.
- Bond Funds
  - Generally , payment of general obligation bonds and special assessment bonds shall be from the City's Bond & Interest Fund. However, in situations where General Obligation bonds are to be paid from user fees or sales taxes, bond payments should be made from the fund that receives the revenue. The minimum fund balance in the Bond & Interest Fund will be maintained at a level equal to or greater than 50% of the total principal and interest payable from that Fund for the upcoming year.
- Reserve Funds
  - Adequate operating reserves are important to insure the functions of the City during economic downturns. The City shall budget a contingency reserve in the General Fund of no less than \$150,000. The City will maintain working capital in an enterprise fund sufficient to finance 120 days of operations, if the fund supports debt payments. In addition, all reserves specified by bond indentures must be maintained. The Equipment Reserve Fund will be funded sufficiently to ensure that adequate funds are available to purchase replacement equipment on a timely basis.
- Finance Department
  - It shall be the responsibility of the Finance Department to prepare the Preliminary and final Official Statements. The City Clerk is responsible for collecting and maintaining all supporting documentation such as minutes of the City Commission meetings and relevant resolutions and ordinances. In the case of general obligation bonds, an estimate of the mill levy required to pay off the debt should be provided to the City Commission. The department will also be responsible following applicable secondary disclosure requirements.
- Investments
  - The bond proceeds will be invested in accordance with the City's investment policy. Adherence to the guidelines on arbitrage shall be followed, which at times, may require that the investment yield be restricted. In most cases, the investment will be selected to maximize interest with the assumption that the City will meet the IRS spend down requirement that allows for an exemption from arbitrage calculations.

# Debt Management Policy

- **Bond Council**
  - The City will utilize external bond counsel for all debt issues. All debt issued by the City will include a written opinion by Bond Counsel affirming that the City is authorized to issue the debt, stating that the City has met all Federal and State constitutional and statutory requirements necessary for issuance, and determining the debt's federal income tax status. The City's Bond Counsel will be selected on a competitive basis.
- **Underwriter's Council**
  - City payments for Underwriters Counsel will be authorized for negotiated sales by the Department of Finance on a case-by-case basis depending on the nature and complexity of the transaction and the needs expressed by the underwriters.
- **Financial Advisor**
  - The City may utilize an external financial advisor. The utilization of the financial advisor for debt issuance will be at the discretion of the Director of Finance on a case-by-case basis. For each City bond sale, the financial advisor will provide the City with information on structure, pricing and underwriting fees for comparable sales by other issuers. The Financial Advisor will be selected on a competitive basis for a period not to exceed five years.
- **Temporary Notes**
  - Use of short-term borrowing, such as temporary notes, will be undertaken until the final cost of the project is known or can be accurately projected. In some cases, projects might be funded with internal funds that will be reimbursed with bond funds at a future date.
- **Credit Enhancements**
  - Credit enhancement (letters of credit, bond insurance, etc.) may be used if the costs of such enhancements will reduce the debt service payments on the bonds or if such an enhancement is necessary to market the bonds.
- **Competitive Sale of Debt**
  - Credit enhancement (letters of credit, bond insurance, etc.) may be used if the costs of such enhancements will reduce the debt service payments on the bonds or if such an enhancement is necessary to market the bonds.
- **Competitive Sale of Debt**
  - The City, as a matter of policy, shall seek to issue its temporary notes, general and revenue bond obligations through a competitive sale. In such instances where the City, through a competitive bidding for its bonds, deems the bids received as unsatisfactory or does not receive bids, it may, at the election of the City Commission, enter into negotiation for sale of the bonds. In cases where the circumstances of the bond issuance are complex or out of the ordinary, a negotiated sale may be recommended if allowed by State statute.



# Debt Management Policy

## 5. REFUNDING OF DEBT

- Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit from the refunding or the refunding is needed in order to modernize covenants essential to operations and management or to restructure the payment of existing debt.
- City staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding will exceed 3%.
- Refunding issues that produce a net present value savings of less than 3% percent will be considered on a case-by-case basis. Refunding issues with negative savings will not be considered unless there is a compelling public policy objective.

## 6. CONDUIT FINANCINGS

- The City may sponsor conduit financings in the form of Industrial Revenue Bonds for those activities (i.e., economic development, housing, health facilities, etc.) that have a general public purpose and are consistent with the City's overall service and policy objectives as determined by the City Commission.
- All conduit financings must insulate the City completely from any credit risk or exposure and must first be approved by the City Manager before being submitted to the City Commission for consideration. The City should review the selection of the underwriter and bond counsel, require compliance with disclosure and arbitrage requirements, and establish minimum credit ratings acceptable for the conduit debt. Credit enhancement, such as insurance, may be required for certain issues.

## 7. ARBITRAGE LIABILITY MANAGEMENT

- Federal arbitrage legislation is intended to discourage entities from issuing tax-exempt obligations unnecessarily. In compliance with the spirit of this legislation, the City will not issue obligations except for identifiable projects with good prospects of timely initiation. Temporary notes and subsequent general obligation bonds will be issued timely so that debt proceeds will be spent quickly.
- Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, the City will engage outside consultants to calculate potential arbitrage liability.

## 8. CREDIT RATINGS

- Rating Agency Relationship
  - The Director of Finance shall be responsible for maintaining relationships with the rating agencies that assign ratings to the City's debt. This effort shall include providing periodic updates on the City's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance.
- Use of Rating Agencies
  - The City will obtain a rating from Moody's Investors Service. The Finance Director will recommend whether or not an additional rating shall be requested on a particular financing and which of the major rating agencies shall be asked to provide such a rating.

# Debt Management Policy

- Rating Agency Presentations
  - Full disclosure of operations and open lines of communication shall be made to rating agencies used by the City. The Finance Director, with assistance of City staff, shall prepare the necessary materials and presentation to the rating agencies.
- Financial Disclosure
  - The City is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, City departments and agencies, other levels of government, and the general public to share clear, comprehensible, and accurate financial information. The City is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

## 9. STANDARDS

- Official statements accompanying debt issues, Comprehensive Annual Financial Reports, and continuous disclosure statements will meet (at a minimum), the standards articulated by the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, and Generally Accepted Accounting Principles (GAAP). The Finance Director shall be responsible for ongoing disclosure to established national information repositories and for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies.

### Debt Management Policy Appendix

#### Terminology

- **Arbitrage.** Arbitrage refers to the rebate amount due to the Internal Revenue Service where funds received from the issuance of tax-exempt debt have been invested and excess interest earnings have occurred.
- **General Obligation Bonds.** Bonds backed by the full faith and credit of the City. The taxing power may be an unlimited ad valorem tax or a limited tax, usually on real estate and personal property. A special tax rate levied for the Bond & Interest Fund annually to pay for general obligation LTO service. Because it is secured by an unlimited tax levy, this structure has strong marketability and lower interest costs.
- **Revenue Bonds.** Bonds secured by revenues generated by the facility from dedicated user fees. Planning for such issues generally are more complex because future costs and revenues directly affect each other. Credit enhancements (e.g., insurance or letter of credit) may be needed because of the limited source of LTO service payments that may be available in outlying years.
- **Special Assessment Bonds.** Bonds issued to develop facilities and basic infrastructure for the benefit of properties within the assessment district. Assessments are levied on properties benefited by the project. The issuer's recourse for nonpayment is foreclosure and the remaining LTO becomes the City's direct obligation.
- **Temporary Notes.** Notes are issued to provide temporary financing, to be repaid by long-term financing. This type of bridge financing has a maximum maturity of four years under Kansas law.

# Debt Issuance Guidelines

The City of Lawrence adopts the following guidelines for the issuance of debt:

- Ratio of Net Direct Debt Outstanding to Appraised Valuation will not exceed 1.5%
- Ratio of General Obligation bonds and Temporary Notes Outstanding to the Statutory Debt Limit will not exceed 60%.
- Ratio of Governmental funds Debt Service payments as percentage of total Governmental Funds expenditures will not exceed 15%.
- Amount of Net Direct Debt Outstanding per population will not exceed \$1,500.
- Amount of Overlapping Net Direct Debt Outstanding to Appraised Valuation will to exceed 3.5%.
- Bond and Interest mill levy should not exceed 10 mills.

The City will review and consider the following before any debt is issued:

- Adherence to the Capital Improvement Budget
- Adherence to the Capital Improvement Plan
- Impact on the mill levy
- Potential impact on other revenue sources such as increased property taxes and sales taxes

# General Fund Balance Policy

## **Purpose**

The purpose of establishing a policy on the unrestricted balance in the General Fund is to provide a guideline for budgeting decisions and to ensure that adequate reserves are established to fund operations by providing sufficient working capital, protection against uncollected taxes, shortfalls from municipal revenue sources, and cutbacks in distributions from the state or federal government. The General Fund is the primary operating fund of the City for its non-utility related operations. In addition, the City of Lawrence desires to maintain its current debt rating. Rating agencies are concerned about a government's creditworthiness and the level of unreserved General Fund balance is part of their evaluation.

There is no formula for determining an appropriate fund balance. Items to consider include the timing of revenue collections, the local and national economic environment, the volatility of the major revenue sources, and the degree of protection desired to mitigate current and future financial risks. The City of Lawrence obtains a substantial portion of its revenue from sales taxes and franchise fees. Sales tax collections are derived from local retail sales. In Lawrence, these collections are very dependent upon both the local and national economies. The collection of franchise fees, particularly those based upon sales of electricity and natural gas, vary widely depending upon local weather conditions. As a result, the desired level of unreserved General Fund balance is higher than the minimum level designated by the Government Finance Officers Association recommended practice on the Appropriate Level of Unreserved Balance in the General Fund.

## **Policy**

The City should budget for current year General Fund revenues to be sufficient to finance current year expenditures.

Due to the volatility of some of the major revenue sources, a minimum unreserved General Fund balance of 15% of actual expenditures is recommended.

To avoid a balance in excess of the level deemed sufficient for prudent fiscal management, a maximum unreserved General Fund balance of 30% of actual expenditures is recommended.

The unreserved General Fund balance does not include reservations of fund balance for the payment of encumbrances nor designations for purposes that are allowed under generally accepted accounting principles.

If the General Fund balance falls outside of the above parameters, budgeted revenues will be either greater or less than budgeted expenditures in subsequent years to bring the General Fund balance into compliance with this policy.



City *of* Lawrence

# Appendix A: Revenue Summary

# REVENUE SUMMARY

## INTRODUCTION

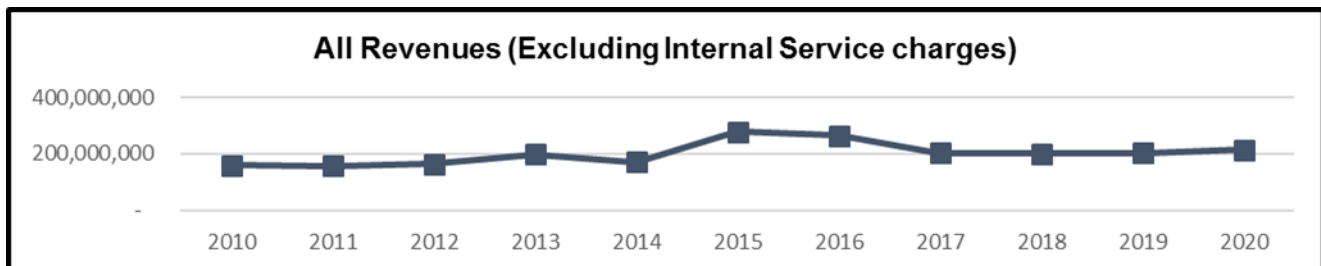
The purpose of this section is to describe the major revenue sources for the City, and to explain the trend and projections for each. Lawrence has 137 different types of revenue sources ranging from as large as property taxes (\$35,608,000) which comprises 15.66% of all revenues collected to the sale 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 43.13% of all revenues collected. Revenues are projected to be \$214.03 million which is 5.64% above the current fiscal year.

Revenue Category	FY 2020 Budget	% of Total
Taxes	\$ 92,313,000	43.13%
Licenses & Permit Fees	2,320,000	1.08%
Intergovernmental	24,597,000	11.49%
Charges for Services	76,911,000	35.93%
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%
<b>TOTAL</b>	<b>\$ 214,034,000</b>	



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.

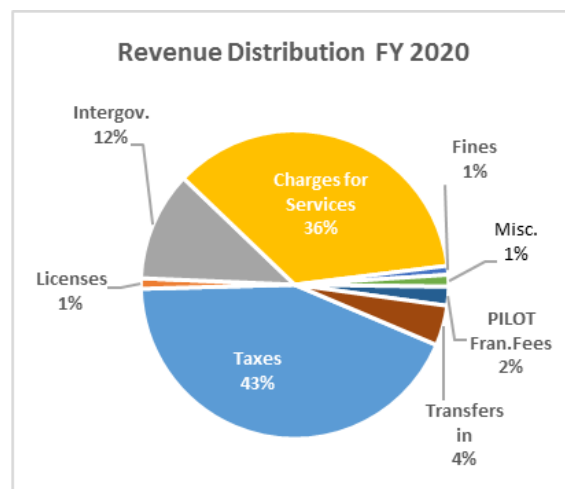
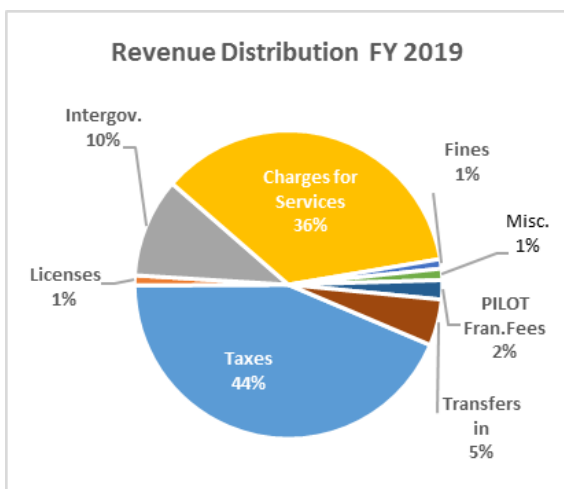
**Charges for Services** – This group includes all fees charged for a specific service provided by the City and not primarily supported by taxes. Examples of these fees would include: utility fees, parking fees, recreation fees, cemetery fees, airport fees, bus fares, etc.

**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	\$ 35,931,000	5.45%
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%
<b>Total Major Revenue Sources</b>	<b>\$ 177,121,164</b>	<b>\$ 182,332,000</b>	<b>\$ 193,096,000</b>	

## Ad Valorem Taxes

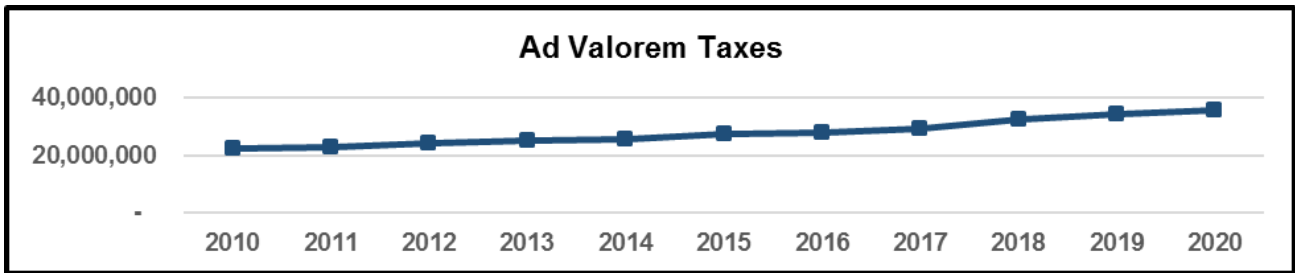
These revenues are derived from current property taxes levied on real property, personal property, and state assessed utilities. The County Appraiser values real and personal properties, while the State of Kansas assigns value to state assessed utilities.

This revenue generates approximately \$35.93 million, which represents an increase of 5.45% over the prior year. This increase is primarily attributable to a projected increase to the City's Assessed Valuation, which is projected to be \$1.09 billion for the FY 2020 budget year, which is an increase of 5.2% from the prior year.

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
November, 2014	831,174,881	18,432,625	25,511,114	875,118,620	
November, 2015	850,079,403	16,950,709	27,914,590	894,944,702	2.27%
November, 2016	885,273,456	16,001,791	27,654,355	928,929,602	3.80%
November, 2017	944,118,547	13,968,253	27,374,301	985,461,101	6.09%
November, 2018	995,458,493	13,545,997	28,331,792	1,037,336,282	5.26%
July, 2019	1,050,002,294	12,084,119	29,755,745	1,091,842,158	5.25%

The chart below provides a ten year history.

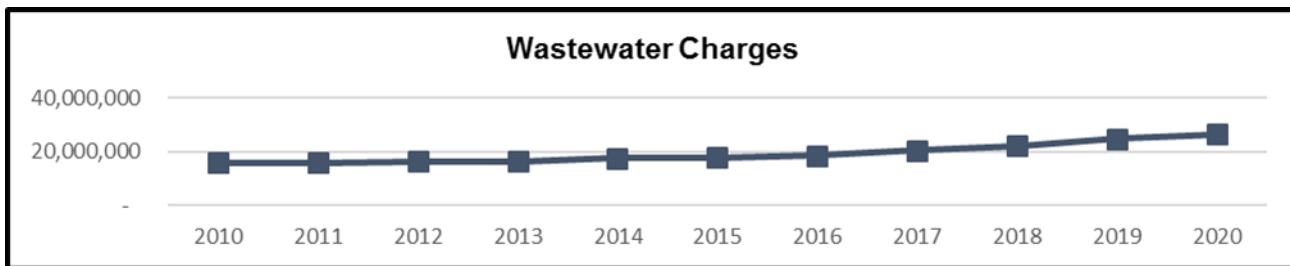


### Wastewater Charges

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.

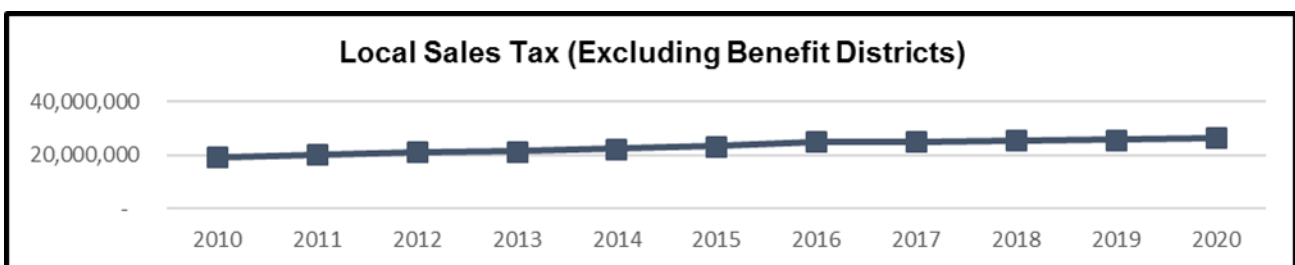


### Local Sales Tax

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

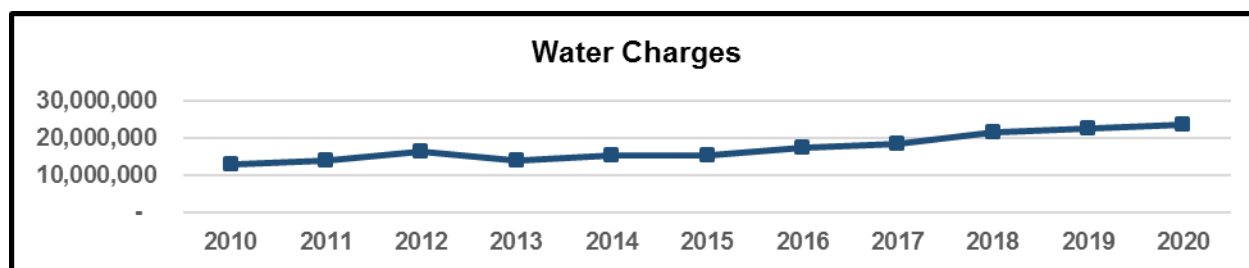
These revenues are derived from the sale of water. The rates are set by the City Commission and can be found here: <https://lawrenceks.org/utility-billing/rates/>.

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%

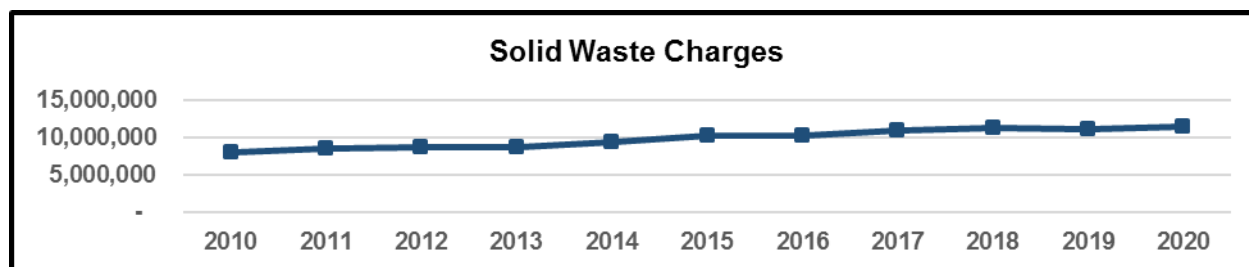
The chart below provides a ten year history.



## Solid Waste Charges

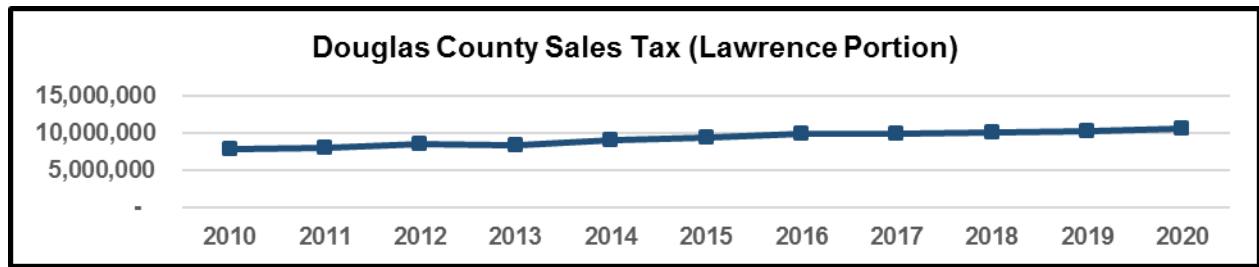
These revenues are derived from the fees charged for the collection of solid waste and recycling. The rates are set by the City Commission and can be found here: <https://lawrenceks.org/utility-billing/rates/>.

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.

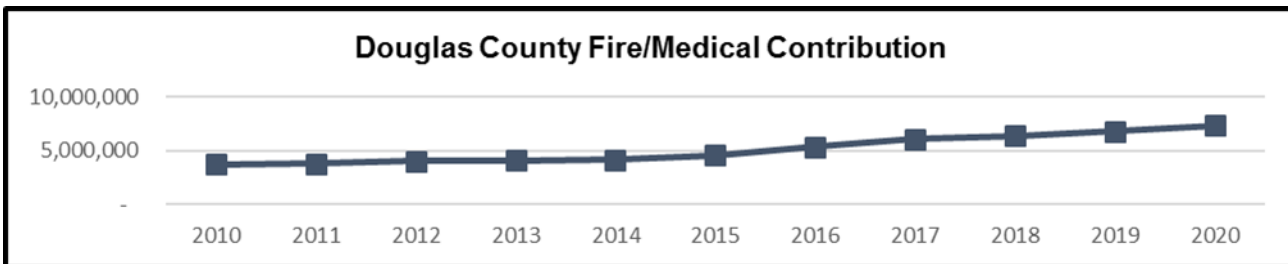


### Douglas County Fire/Medical Contribution

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.

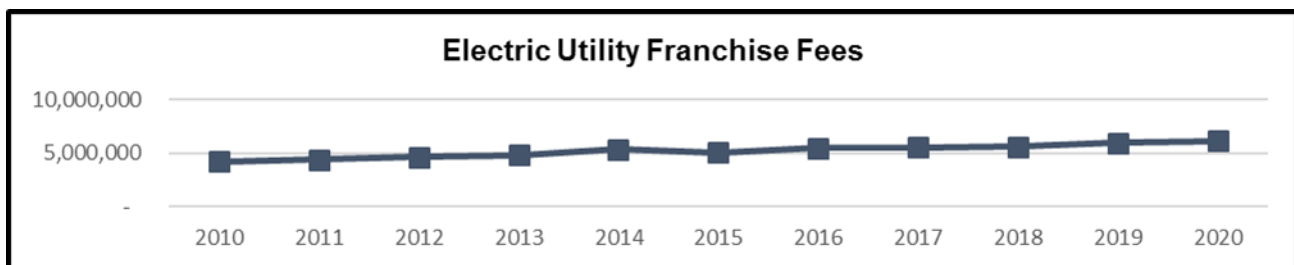


### Electrical Franchise Fees

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:

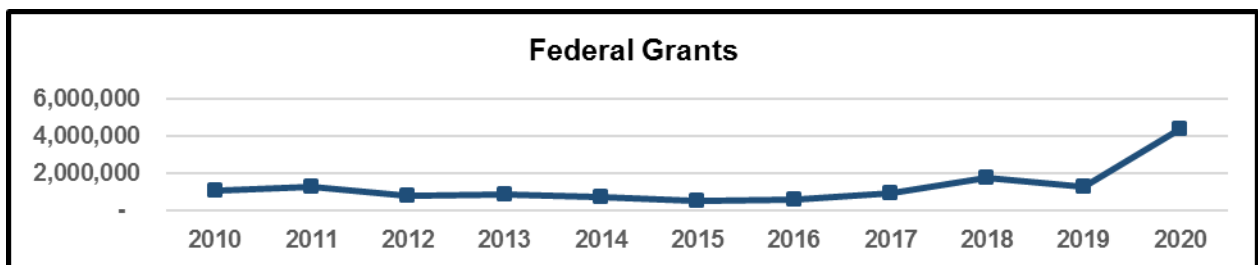
- Heart of America Regional Computer Forensic Laboratory (HARCFL) awarded to assist with digital evidence procedures.
- Federal Aviation Administration (FAA) Airport Improvement Program (AIP) awarded to assist with maintenance of the airport.
- Various law enforcement overtime grants such as seatbelt 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:

<b>Federal Grants</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budgeted</b>	<b>% Change</b>
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%
<b>Total</b>	<b>1,784,447</b>	<b>1,285,000</b>	<b>4,395,000</b>	<b>242%</b>

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.

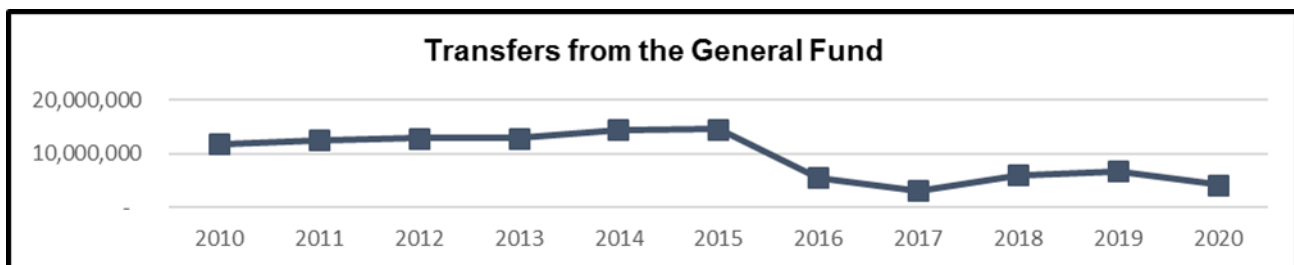
The City also transfers \$398,000 to the Bond and Interest Fund to support the green bond initiative, \$350,000 to the Housing Trust Fund, and two transfers to Capital Improvement Reserve and Equipment Reserve funds for support of the Capital Improvement Plan (CIP). The City bases the last two transfers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

A chart of those transfers are listed below:

<b>Transfer To:</b>	<b>FY 2018</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budgeted</b>	<b>% Change</b>
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%
<b>TOTAL</b>	<b>\$6,048,989</b>	<b>\$ 6,720,000</b>	<b>\$ 4,276,000</b>	<b>-36%</b>

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.



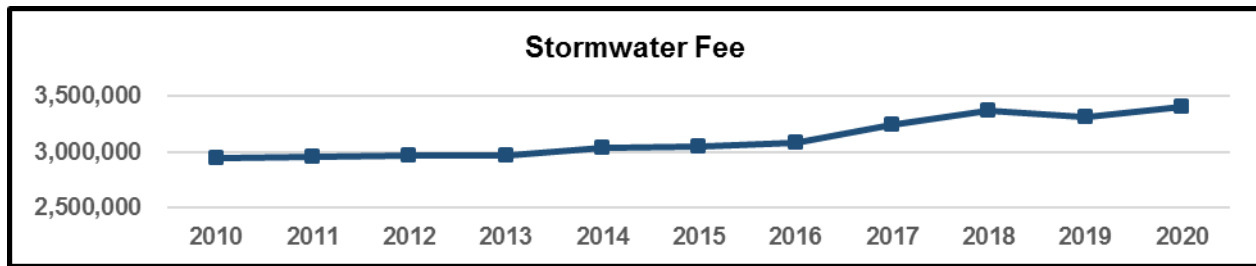
Note: Before 2016, the City budgeted all sales taxes in the General Fund, and then transferred them to the special revenue funds.

### 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.

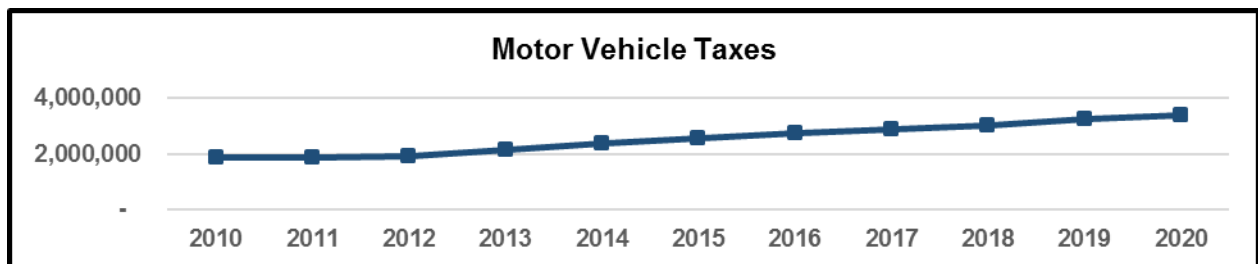


### Motor Vehicle Taxes

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

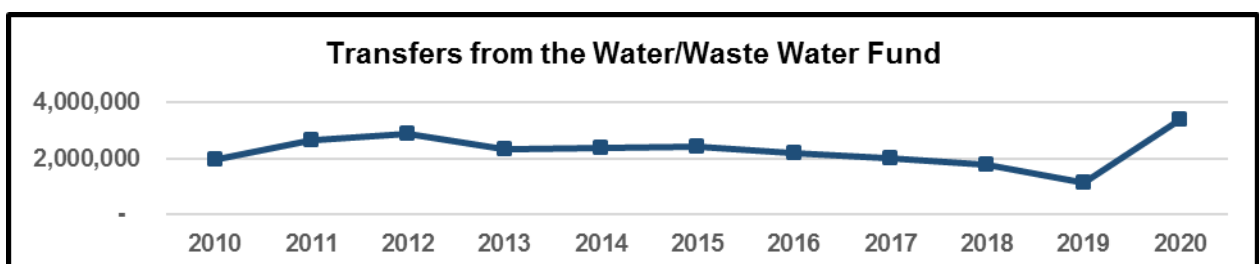
The Water/Waste Water Fund transfers moneys to the General Fund and to the non-bonded construction fund. The funds transferred to the General Fund are to help stabilize the mill levy. The entire 2020 transfer to the General Fund is attributed to a reduction from personnel, that is being off-set with 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%
<b>Total</b>	<b>1,795,817</b>	<b>1,152,220</b>	<b>3,362,980</b>	<b>192%</b>

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.

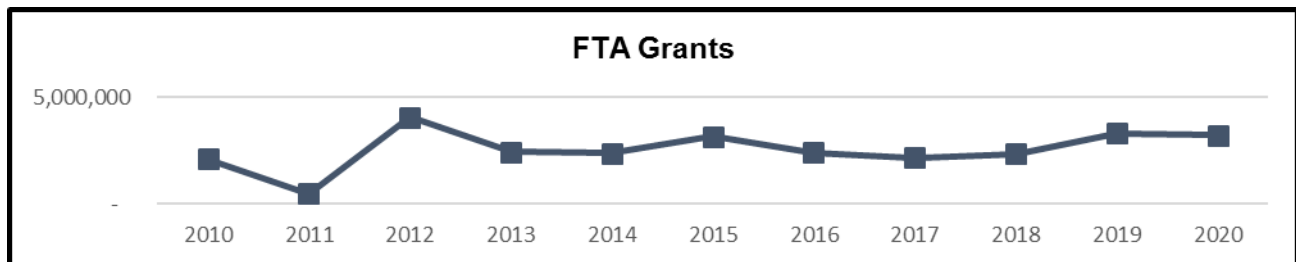


### Federal Transit Administration (FTA) Grant

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.

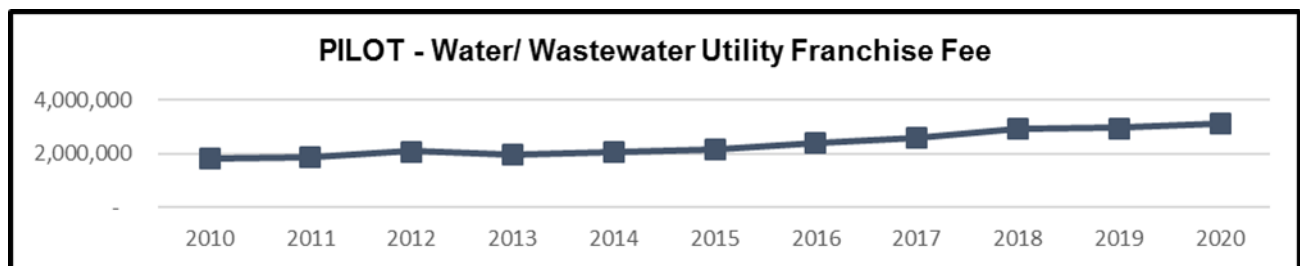


### Payment in Lieu of Taxes (PILOT) for Water/ Waste Water Utility Franchise Fee

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.



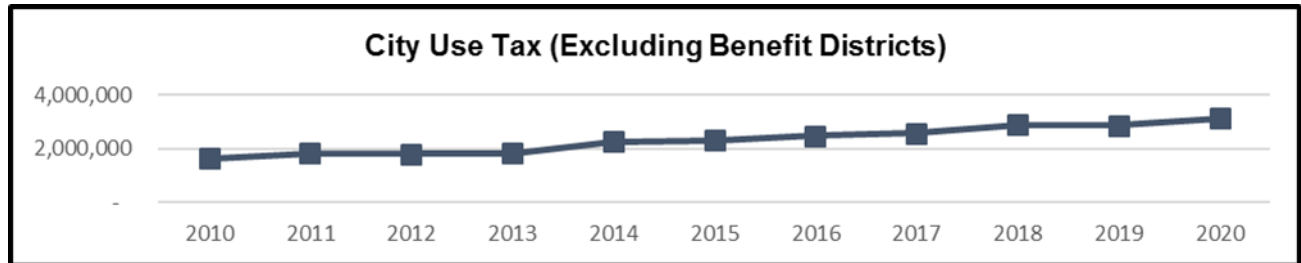
### Compensating Use Tax

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.

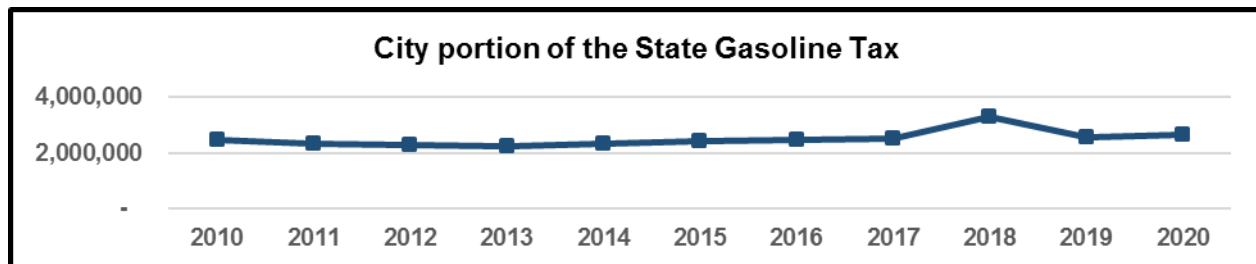


### City portion of the state Gasoline Tax

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.

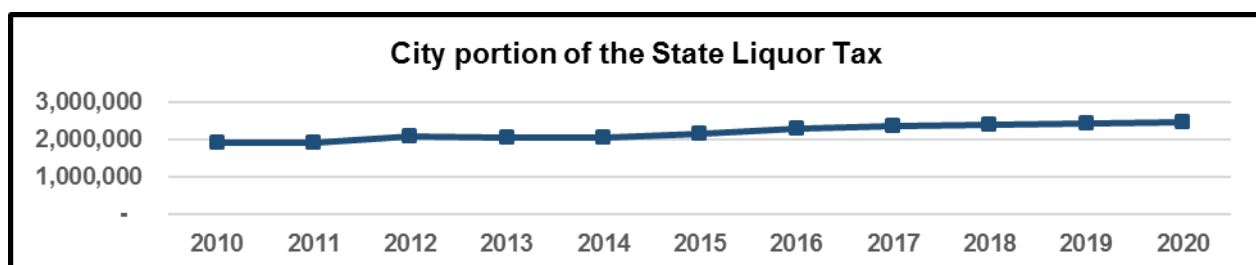


### City portion of the State Liquor Tax

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.

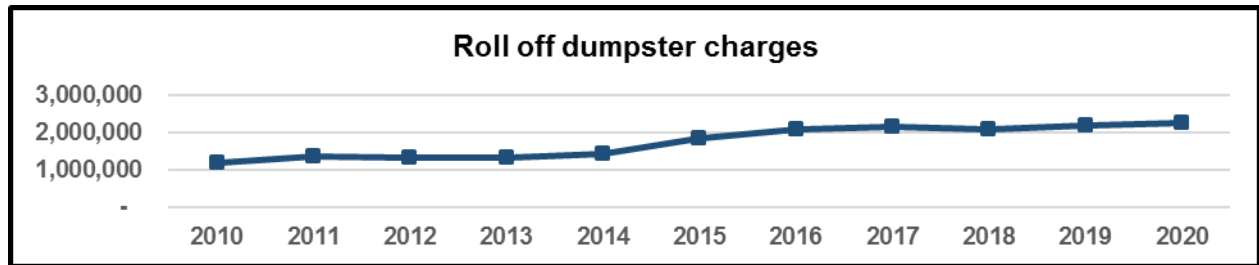


### Roll-off disposal charges

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.

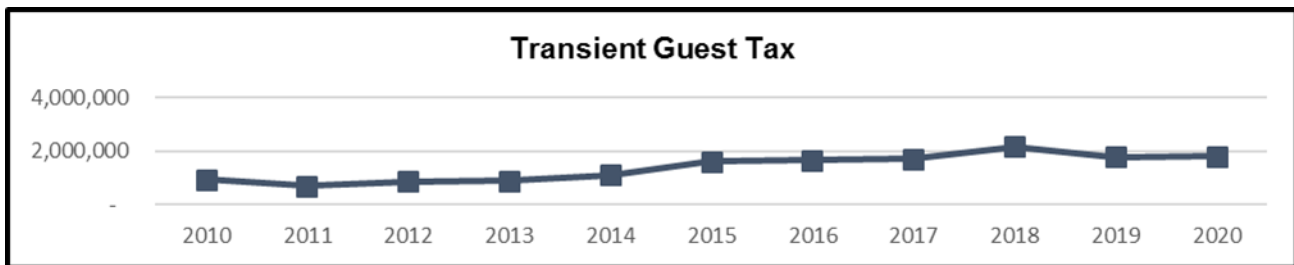


### Transient Guest Tax

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.

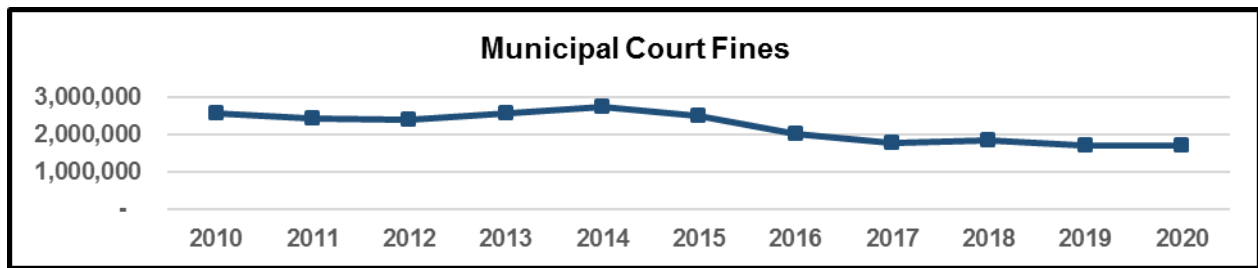


### Municipal Court Fines

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.

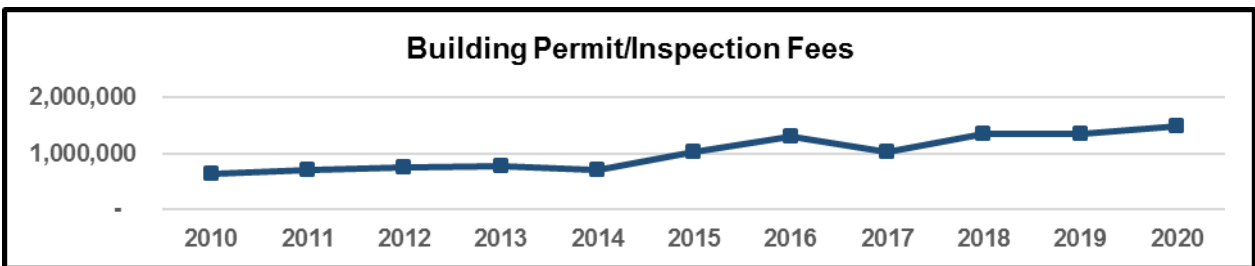


### Building Permit/Inspection Fees

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.

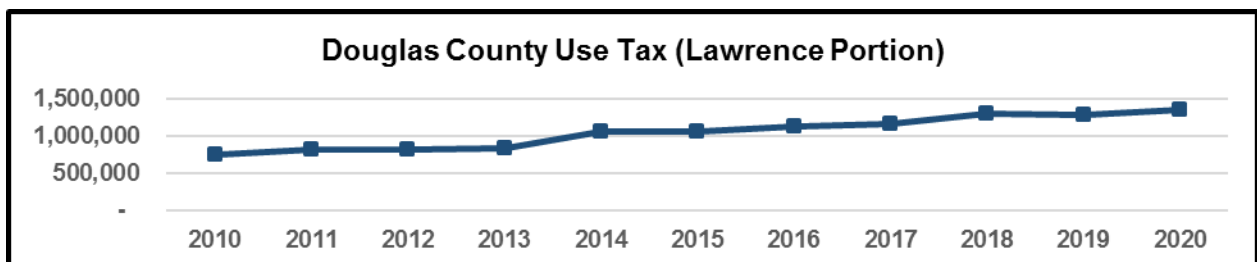


### Douglas County Compensating Use Sales Tax

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.



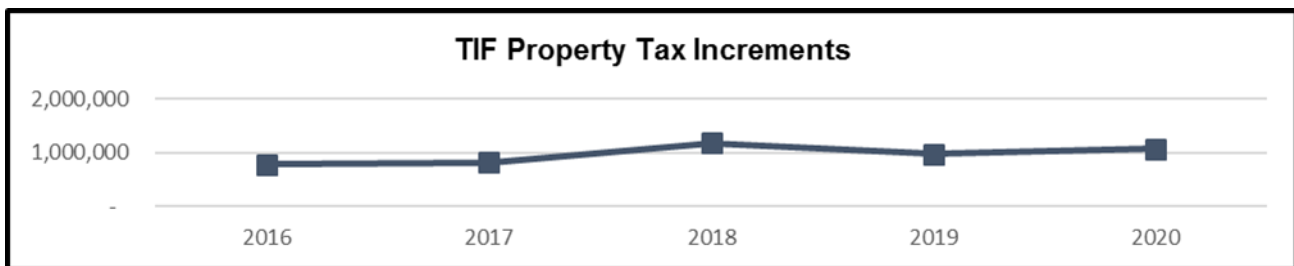
### Tax Increment Finance (TIF) Property Taxes

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%
<b>Total</b>	<b>990,018</b>	<b>974,000</b>	<b>1,067,000</b>	<b>10%</b>

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.



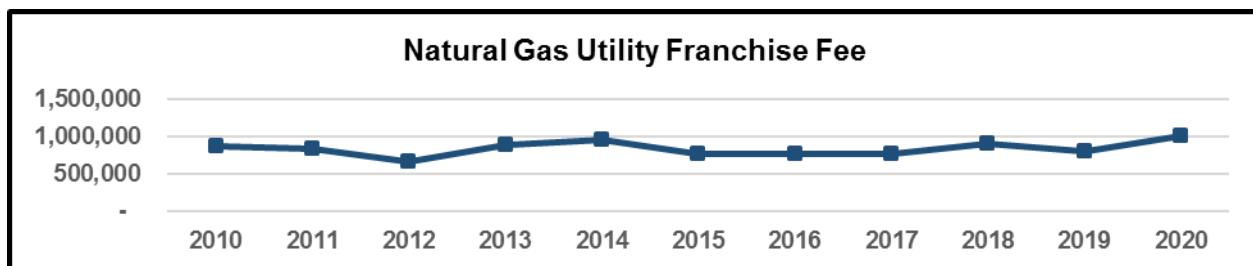
Note: The City did not have any active TIF projects from 2010-2016.

### 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.

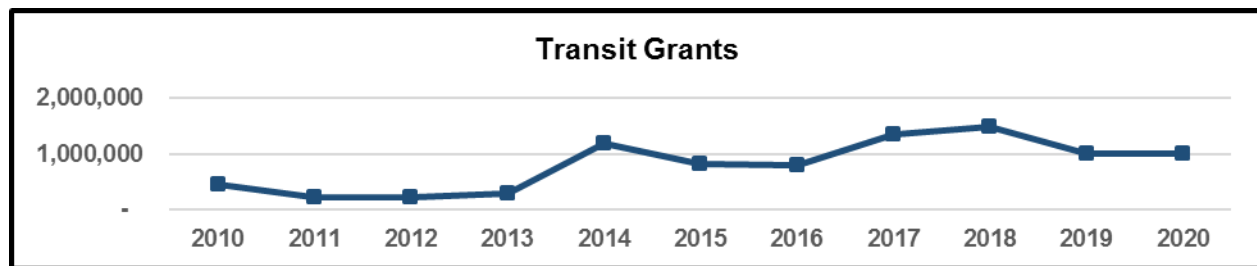


## Transit Grants

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.



Appendix B: Personnel  
Summary

2020

# Personnel Summary

## INTRODUCTION

This appendix is intended to help outline the authorized number of full-time equivalents (FTEs) that were included in the adopted budget. The charts below summarize FTEs by both department and fund. In the following pages, the positions approved are included and organized by department.

Department	2020 Budget
City Commission	5.0
City Auditor	-
Office of the City Manager	42.5
Planning & Development Services	30.0
Finance	19.6
Information Technology	13.0
Office of the City Attorney	25.5
Police	179.0
Fire Medical	156.0
Municipal Services & Operations	306.0
Parks & Recreation	77.3
TOTAL	853.9

Fund	2020 Budget
Administrative Services	28.50
Airport Improvement	1.00
Central Maintenance	17.00
Community Development	2.25
Fair Housing Grant	0.10
Farmland Remediation	0.70
General	481.93
Golf Course	5.50
Grants	2.03
Guest Tax	3.00
Home Program Fund	0.35
Public Parking	10.00
Recreation	37.25
Solid Waste	90.60
Special Gas Tax	25.70
Storm Water	11.60
Transit Sales Tax	0.97
Transportation Planning	1.60
Water/Sewer	133.83
TOTAL	853.9

## City Attorney's Office

Position Title	Number of FTEs
Administrative Specialist	5.00
Assistant City Attorney	1.00
City Attorney	1.00
City Prosecutor	1.00
Court Clerk	6.00
Court Security Guard	1.50
Deputy City Attorney	1.00
Legal Analyst	1.00
Legal Assistant	3.00
Municipal Court Manager	1.00
Municipal Judge	1.00
Probation Officer	1.00
Supervising Prosecutor	1.00
Warrant and Probation Specialist	1.00
<b>TOTAL</b>	<b>25.50</b>

Fund	Number of FTEs
General	23.40
Fair Housing Grant	0.10
Public Parking	2.00
<b>TOTAL</b>	<b>25.50</b>

## City Commission

Position Title	Number of FTEs
City Commissioner	5.00
<b>TOTAL</b>	<b>5.00</b>

Fund	Number of FTEs
General	5.00
<b>TOTAL</b>	<b>5.00</b>

## City Manager's Office

Position Title	Number of FTEs
Administrative Technician	7.00
Assistant City Manager	2.00
Assistant to the City Manager	1.00
City Clerk	1.00
City Manager	1.00
Communications and Creative Resources Manager	1.00
Deputy City Clerk	1.00
Economic Development Administrator	1.00
Human Resources Advisor	3.00
Human Resources Analyst	3.00
Human Resources Manager	1.00
Human Resources Technician	0.50
Marketing Specialist	2.00
Parking Control Officer	4.00
Parking Control Technician	1.00
Parking Supervisor	1.00
Payroll Specialist	1.00
Public Transit Manger	1.00
Risk Management Analyst	1.00
Senior Administrative Specialist	5.00
Senior Parking Control Officer	1.00
Transportation Specialist	1.00
Video Production Specialist	1.00
Web Content Administrator	1.00
<b>TOTAL</b>	<b>42.50</b>

Fund	Number of FTEs
General	23.00
Administrative Services	8.50
Grants	2.03
Guest Tax	1.00
Public Parking	7.00
Transit Sales Tax	0.97
<b>TOTAL</b>	<b>42.50</b>



## Finance Department

Position Title	Number of FTEs
Accountant	2.00
Budget and Strategic Initiatives Administrator	1.00
Director	1.00
Financial Specialist	4.00
Financial Supervisor	1.00
Financial Technician	6.63
Senior Accountant	1.00
Senior Financial Specialist	3.00
<b>TOTAL</b>	<b>19.63</b>
Fund	Number of FTEs
Administrative Services	7.00
Water/Sewer	12.63
<b>TOTAL</b>	<b>19.63</b>

## Fire Medical

Position Title	Number of FTEs
Fire Battalion Chief	3.00
Fire Captain	17.00
Fire Chief	1.00
Fire Division Chief	7.00
Fire Engineer	1.00
Fire Engineer/AEMT	47.00
Fire Engineer/Paramedic	14.00
Fire Lieutenant/AEMT	16.00
Fire Lieutenant/Paramedic	10.00
Fire Medical Analyst	1.00
Firefighter (Extraboard)	12.00
Firefighter/AEMT	9.00
Firefighter/Paramedic	15.00
Medical Billing Technician	2.00
Medical Claims Supervisor	1.00
<b>TOTAL</b>	<b>156.00</b>

## Fire Medical Cont.

Fund	Number of
General	156.00
<b>TOTAL</b>	<b>156.00</b>

## Information Technology

Position Title	Number of FTEs
Director	1.00
Technical Services Manager	1.00
Business Systems Analyst	3.00
Database Administrator	1.00
Network Architect	1.00
Network Technician	1.00
System Administrator	1.00
GIS Analyst	1.00
GIS Manager	1.00
Helpdesk Supervisor	1.00
Security Administrator	1.00
<b>TOTAL</b>	<b>13.00</b>
Fund	Number of FTEs
Administrative Services	13.00
<b>TOTAL</b>	<b>13.00</b>

## Municipal Services & Operations

Position Title	Number of FTEs
ADA Compliance Manager	1.00
Administrative Technician	5.00
Assistant MSO Director	2.00
Building Manager	9.00
Business Analyst	4.00
City Engineer	1.00
City Surveyor	1.00
Custodial Technician	1.00
Deputy MSO Director	1.00
Director	1.00

## Municipal Services & Operations Cont.

Position Title	Number of FTEs
Division Manager	2.00
Electrician	2.00
Engineering Program Manager	4.00
Engineering Technician	1.00
Field Technician Specialist	4.00
Field Technologist	7.00
Fleet Application Specialist	1.00
General Manager	4.00
GIS Analyst	4.00
HVAC Technician	2.00
Inventory Administrator	3.00
Inventory Assistant	1.00
Maintenance Technician	9.00
Mechanic I	1.00
Mechanic II	9.00
Operational Technician Specialist	4.00
Operations Specialist	4.00
Operations Supervisor	20.00
Operations Technician	17.00
Program Administrator	3.00
Project Engineer I	1.00
Project Engineer II	1.00
Project Inspector	7.00
Senior Project Engineer	4.00
Solid Waste Loader	30.00
Solid Waste Operator	38.00
Street Maintenance Lead Operator	1.00
Street Maintenance Operator	33.00
Technologist	2.00
Tire Technician	1.00
Traffic Control Technician	2.00
Traffic Signal Technician	3.00
Utility Field Representative	6.00
Utility Operator	44.00
Water Quality Lab Technician	5.00
<b>TOTAL</b>	<b>306.00</b>

## Municipal Services & Operations Cont.

Fund	Number of FTEs
General	37.20
Airport Improvement	1.00
Central Maintenance	17.00
Farmland Remediation	0.70
Public Parking	1.00
Solid Waste	90.60
Special Gas Tax	25.70
Storm Water	11.60
Water/Sewer	121.20
<b>TOTAL</b>	<b>306.00</b>
Function	Number of FTEs
Administration	6.70
Airport Maintenance	1.00
Central Maintenance	17.00
Clinton Water Treatment Plant	68.00
Engineering	28.70
Health	1.00
Kansas River Wastewater Treatment Plant	6.00
Kaw Water Treatment Plant	8.50
Meters	7.00
Property Maintenance	7.10
Public Parking	1.00
Sanitary Sewer Collection	3.50
Solid Waste Operations	90.60
Storm Water Field Operations	7.00
Stormwater Management	5.30
Street Maintenance	33.70
Traffic Engineering	7.30
Water Quality	6.60
<b>TOTAL</b>	<b>306.00</b>

Parks & Recreation	
Position Title	Number of FTEs
Administrative Assistant	0.63
Administrative Technician	3.00
Assistant Aquatics Supervisor	1.00
Assistant Director	1.00
Assistant Golf Course Professional	1.00
Assistant Nature Programmer	0.65
Business Analyst	1.00
Director	1.00
District Supervisor	1.00
Facility Maintenance Supervisor	6.00
Facility Maintenance Technician	17.00
Forester	4.00
Forestry Supervisor	1.00
Golf Course Professional	1.00
Golf Course Supervisor	1.00
Horticulture Manager	1.00
Horticulturist	6.00
Horticulturist Supervisor	1.00
Marketing Specialist	1.00
Nature Center Supervisor	1.00
Nature Programmer	1.00
Operations Programmer	4.00
Operations Supervisor	3.00
Park Operations Manager	3.00
Recreation Operations Manager	1.00
Recreation Program Manager	4.00
Recreation Programmer	5.00
Senior Administrative Specialist	2.00
Senior Facility Maintenance Technician	2.00
Street Maintenance Operator	2.00
<b>TOTAL</b>	<b>77.28</b>

Parks & Recreation Cont.	
Fund	Number of FTEs
General	32.53
Guest Tax	2.00
Recreation	37.25
Golf Course	5.50
<b>TOTAL</b>	<b>77.28</b>
Function	Number of FTEs
Administration	32.00
Aquatic Center	5.63
District #1	13.00
District #2	10.00
District #3	3.00
Golf Course	5.50
Nature Center	2.65
Sports Pavilion	5.50
<b>TOTAL</b>	<b>77.28</b>

### Planning & Development Services

Position Title	Number of FTEs
Assistant Director	1.00
Building Codes Manager	1.00
Building Inspector	3.00
Building Inspector Specialist	1.00
Code Enforcement Manager	1.00
Code Enforcement Officer	4.00
Community Development Analyst	1.00
Community Development Manager	1.00
Director	1.00
Housing Administrator	1.00
Permit Technician	1.00
Planner I	7.20
Planner II	0.80
Planning and Development Analyst	1.00
Planning Manager	1.00

## Planning & Development Services Cont.

Position Title	Number of FTEs
Plans Examiner	1.00
Senior Plans Examiner	1.00
Senior Project Specialist	1.00
Transportation Planning Manager	1.00
<b>TOTAL</b>	<b>30.00</b>

Fund	Number of
General	25.80
Community Development	2.25
Home Program Fund	0.35
Transportation Planning	1.60
<b>TOTAL</b>	<b>30.00</b>

## Police

Fund	Number of FTEs
Animal Control Officer	3.00
Crime Analyst	2.00
Crime Scene Technician	2.00
Detective	17.00
Evidence Technician	2.00
Information Technology Technician	1.00
Network Administrator	1.00
Network Manager	1.00
Business Analyst	1.00
Captain	7.00
Chief	1.00
Officer	111.00
Records Clerk	6.00
Records Manager	1.00
Sergeant	19.00
Teleservice Technician	2.00
Public Affairs Specialist	1.00
System Administrator	1.00
<b>TOTAL</b>	<b>179.00</b>

## Police Cont.

Fund	Number of FTEs
General	179.00
<b>TOTAL</b>	<b>179.00</b>

## List of Acronyms

<b>BTBC</b>	Bioscience Technology Business Center
<b>CASA</b>	Court Appointed Special Advocate
<b>CIP</b>	Capital Improvement Plan
<b>DCCCA</b>	Douglas County Citizens Committee on Alcoholism
<b>DOT</b>	Department of Transportation
<b>DMI</b>	Destination Management Inc.
<b>EECBG</b>	Energy Efficiency & Conservation Block Grant Program
<b>ERC</b>	Employee Relations Committee
<b>ERU</b>	Equivalent Residential Unit
<b>FAA</b>	Federal Airport Administration
<b>FEMA</b>	Federal Emergency Management Agency
<b>FTE</b>	Full Time Equivalent
<b>GASB</b>	Government Accounting Standards Board
<b>GFOA</b>	Government Finance Officers Association
<b>GIS</b>	Geographic Information System
<b>GO Bonds</b>	General Obligation Bonds
<b>GPS</b>	Global Positioning System
<b>HHW</b>	Household Hazardous Waste
<b>HUD</b>	Housing and Urban Development
<b>IAFF</b>	International Association of Fire Fighters
<b>ITC</b>	Investigative Training Center
<b>KDOT</b>	Kansas Department of Transportation
<b>KU</b>	University of Kansas
<b>LDCBA</b>	Lawrence Douglas County Biosciences Authority
<b>LDCHD</b>	Lawrence Douglas County Health Department
<b>LEAP</b>	Lawrence Excellence Award Program
<b>LEC</b>	Lawrence Douglas County Law Enforcement Center
<b>LHBA</b>	Lawrence Home Builders Association
<b>LKPD</b>	Lawrence, Kansas Police Department
<b>LPOA</b>	Lawrence Police Officers Association
<b>NELAP</b>	National Environmental Laboratory Accreditation Program
<b>NPDES</b>	National Pollutant Discharge Elimination System
<b>PILOT</b>	Payment In Lieu of Taxes
<b>PIRC</b>	Public Incentives Review Committee
<b>RCPRC</b>	Rock Chalk Park Recreation Center
<b>ROW</b>	Right of Way
<b>SCADA</b>	Supervisory Control and Data Acquisition
<b>SLT</b>	South Lawrence Trafficway
<b>SWAN</b>	Solid Waste Annex North
<b>TDD</b>	Transportation Development District
<b>TIF</b>	Tax Increment Financing
<b>USD 497</b>	Unified School District 497
<b>WWTP</b>	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:** 102,980

**Land Area:** 34.9

**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:** 12,051

**City Residents' Median Household Income:** \$55,646

**Median Age:** 27.5

**Unemployment Rate:** 3.1%

**Hospital:** Lawrence Memorial Hospital

**Fire Medical Calls for Service:** 11,658

**Police Calls for Service:** 95,702

**Miles of Sanitary Sewer:** 460

**Miles of Water Mains:** 565

**Number of Parks:** 56

**Park Acreage:** 3,800

**Approximate Number of Volumes at the Lawrence Public Library:** 204,146



# Lawrence at a Glance

## Building Permits

Single Family	161
Duplex	78
Multi-Family	7 (467 total units)

## Fire/Medical

Stations	5
Firefighters/Officers	143
Number of Inspections	7,332
Fire Insurance Rating	1

## Police

Stations	2
Commissioned Officers	154
Marked Units (vehicles)	36

## Water System

Plants	2
Service Connections	33,874
City Owned Fire Hydrants	3,646

## Sanitary Sewer

Plants	2
Service Connections	33,105
Average Daily Treatment	9 Million Gallons
Pump Stations	32

## Parks & Recreation

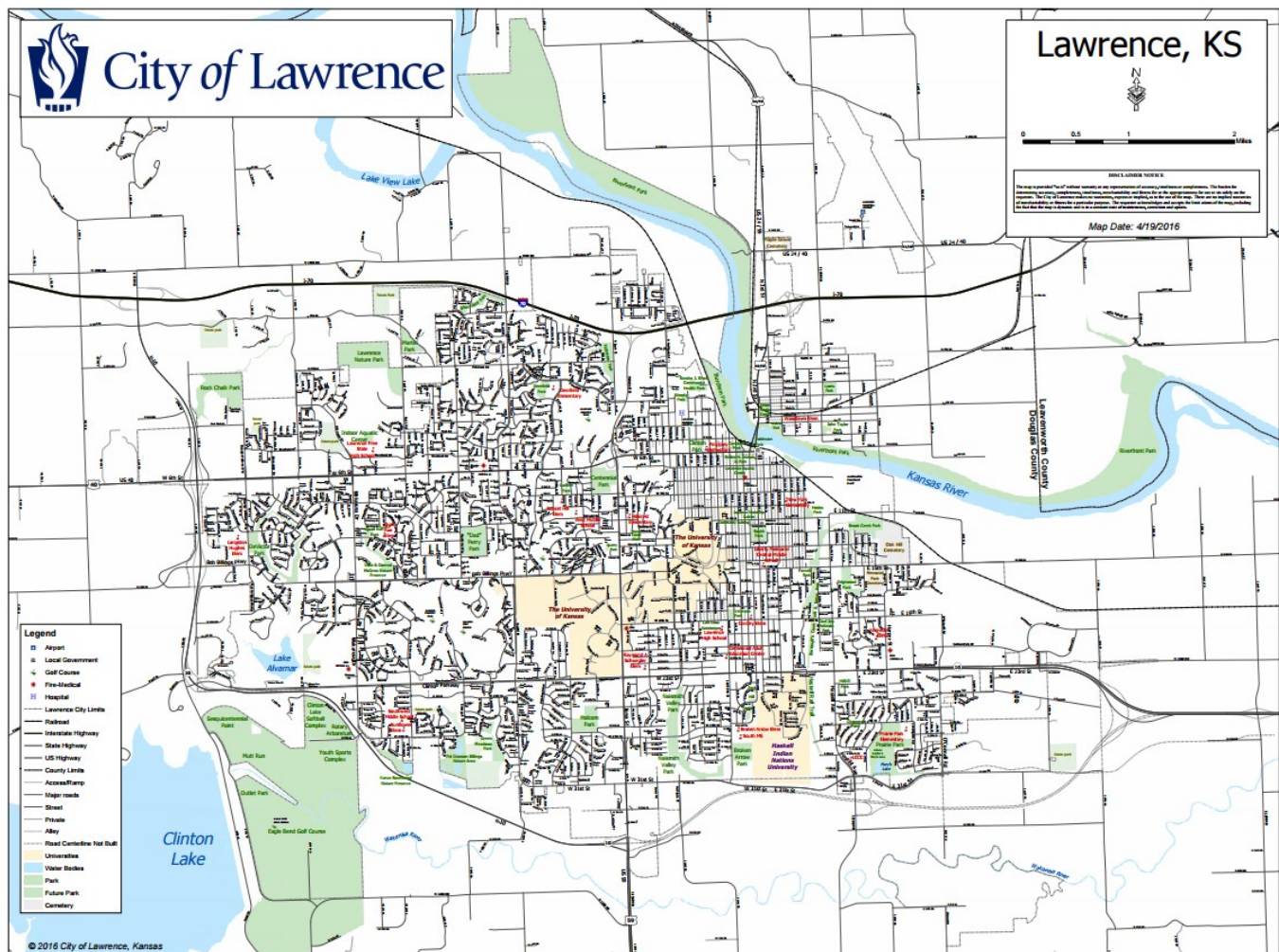
Number of Parks	56
Total Miles of Shared Use Paths	43.3
Total Miles of Soft Surface Paths	43
Park Acreage	3,800





# Form of Government

The City of Lawrence, established in 1854, operates a Council-Manager form of government, although the council is known as the City Commission and its members are referred to as Commissioners. The City Commission consists of five Commissioners elected at-large on a non-partisan basis. Three Commissioners are up for election every two years. The top two vote-getters win a four-year term, and the third place finisher wins a two year term. This ensures that during every election a majority of the Commission can be replaced. The Commission determines all matters of policy and approves all City ordinances and resolutions as well as adopts the annual City budget. The City Manager is responsible for the administration of all City services and programs as well as ensuring that all laws and ordinances are enforced.





## Legal Debt Margin

The Bond and Interest Fund is used to account for the resources dedicated to the payment of the principal and interest on the City's general obligation bonds. Revenues come from ad valorem property taxes, special assessments, interest earnings and transfers of surplus funds from capital projects. By December 31, 2019, the City's total general obligation debt was \$124,322,207. The City is limited by State law in the amount of general obligation debt it can incur (for more information regarding debt, please refer to our budget policy section). This limit is set at 30% of the total assessed valuation, including motor vehicle assessments. The legal debt margin as of December 31, 2019 is computed as follows:

Real & Personal Property Assessed Valuation - July 1, 2019	\$ 1,047,780,345	
Motor Vehicle Property Valuation - July 1, 2019	92,337,645	
Total Equalized Assessed Tangible Valuation	<u>1,140,117,990</u>	
Debt Limitation (30% of assessed valuation)		342,035,397
Total General Obligation Bonds	80,472,207	
Total General Obligation Notes	43,850,000	
Total General Obligation Debt	<u>124,322,207</u>	
Legal Debt Margin		<u>\$ 217,713,190</u>

\*For more information related to debt, see the Debt Management Policy and Debt Issuance Guidelines on pages 169-176.

## Future General Obligation Debt

The future annual requirements for general obligation bonds outstanding as of December 31, 2018, are as follows:

Year ending:	Governmental Activities		Business-Type Activities		Total Due
	Principal	Interest	Principal	Interest	
2019	\$ 8,726,400	\$ 3,092,198	\$ 3,155,600	\$ 504,830	\$ 15,479,028
2020	7,391,400	2,808,372	3,291,600	365,987	13,857,359
2021	6,261,600	2,572,104	3,437,400	219,905	12,491,009
2022	6,165,600	2,343,478	769,400	63,898	9,342,376
2023	5,549,400	2,110,090	571,600	39,928	8,271,018
2024-2028	24,403,400	7,754,568	261,600	92,558	32,512,126
2029-2033	20,607,200	3,832,595	272,800	44,345	24,756,940
2034-2038	9,630,000	908,189	40,000	-	10,578,189
2039	875,000	29,531	-	-	904,531
	<u>\$ 89,610,000</u>	<u>\$ 25,451,125</u>	<u>\$ 11,800,000</u>	<u>\$ 1,331,451</u>	<u>\$ 128,192,576</u>



City *of* Lawrence

# Glossary

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

**Accrual:** Accounting for the expenditure at the time in which the transaction occurred rather than when the payment is made.

**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.

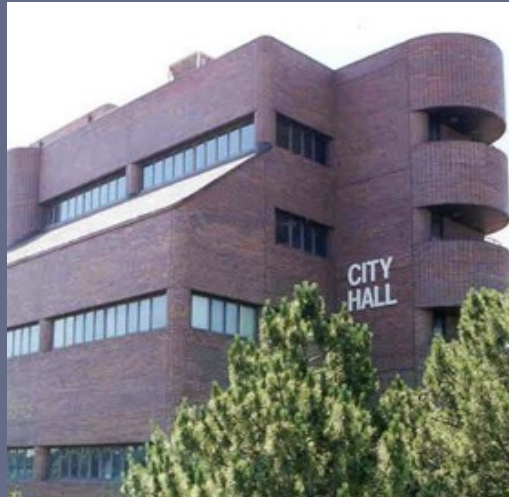
**Special Revenue Funds:** A type of Fund used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specified purposes.

**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 102,980 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*

[www.lawrenceks.org](http://www.lawrenceks.org) | 6. E 6th Street, Lawrence, KS 66044 | 785.832.3400