State of Kansas
City

CERTIFICATE 2026

To the Clerk of Douglas County, State of Kansas
We, the undersigned, officers of
Lawrence
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	138,183,000	34,772,933	21.654
Debt Service	10-113	8	107,849,000	12,790,424	7.965
Library	12-1220	8	6,960,000	6,572,472	4.093
Special Highway		9	5,409,994		
Capital Sales Tax		9	20,223,620		
Transit		10	13,459,269		
Housing Trust		10	3,198,225		
Guest Tax		11	3,463,988		
Special Alcohol		11	2,254,047		
Special Recreation		12	1,330,823		
Law Enforcement Trust		12	485,774		
Kansas Fights Addiction Act		13	673,059		
Federal Funds Exchange		13	2,440,372		
City Parks Memorial		14	175,505		
Farmland Remediation		14	1,611,014		
Cemetery Perpetual		15	236,877		
Wee Folks Scholarship		15	96,895		
TDD/TIF/NRA Funds		16	4,091,935		
Water and Wastewater		16	204,002,525		
Solid Waste		17	38,014,139		
Public Parking		17	4,336,731		
Storm Water		18	45,382,146		
Administrative Services		18	20,680,376		
Health and Wellness		19	22,769,638		
Risk Management		19	7,588,008		
Fleet		20	6,471,000		
Non-Budgeted Funds-A		21			
Non-Budgeted Funds-B		22			
Non-Budgeted Funds-C		23			
Totals		xxxxxx	661,387,958	54,135,829	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		24			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

33.712

1,605,842,986

Revenue Neutral Rate	31.379
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: November 17 2025

County Clerk

Governing Body

CPA Summary

CERTIFICATE 2026

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Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2025

_____ County Clerk

_____ _____ Governing Body

CPA Summary

Lawrence 2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	32,226,771	2,161,158	11,194	3,369	31,688	7,834
Debt Service	12,128,155	813,326	4,213	1,268	11,925	2,948
Library	6,248,410	419,024	2,170	653	6,144	1,519
TOTAL	50,603,336	3,393,508	17,577	5,290	49,757	12,301

County Treas Motor Vehicle Estimate	3,393,508				
County Treas Recreational Vehicle Estimate		17,577			
County Treas 16/20M Vehicle Estimate			5,290		
County Treas Commercial Vehicle Tax Estimate				49,757	
County Treas Watercraft Tax Estimate					12,301

Motor Vehicle Factor	0.06706				
Recreational Vehicle Factor		0.00035			
16/20M Vehicle Factor			0.00010		
Commercial Vehicle Factor				0.00098	
Watercraft Factor					0.00024

Lawrence 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Special Alcohol	146,000	146,000	146,000	Resolution
General	Airport	155,000	405,000	255,000	Resolution
General	Health and Wellness	85,000	85,000	85,000	Resolution
General	Debt Service	398,000	398,000	398,000	K.S.A. 13-1270
General	Federal Grants	8,000	-	-	Resolution
Capital Sales Tax	Federal Grants	25,968	-	-	Resolution
Capital Projects	Debt Service	17,154,200	-	-	Resolution
Water/Wastewater	General	4,224,000	4,657,000	4,657,000	K.S.A. 12-825d
Water/Wastewater	Utilities NonBonded Construction	2,600,000	2,600,000	1,000,000	Resolution
Solid Waste	General	874,000	919,000	919,000	K.S.A. 12-825d
Stormwater	General	289,000	420,000	420,000	K.S.A. 12-825d
Federal Grants	Airport	11,311	-	-	Resolution
State Grants	Federal Grants	34,475	-	-	Resolution
	Totals	26,004,954	9,630,000	7,880,000	
	Adjustments				
	Adjusted Totals	26,004,954	9,630,000	7,880,000	

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

Lawrence 2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2013-A	9/26/2013	9/1/2025	2.76	4,405,000	400,000	3/1,9/1	9/1	14,000	400,000	-	-
Series 2014-A	9/25/2014	9/1/2034	3.56	25,065,000	14,780,000	3/1,9/1	9/1	497,188	1,275,000	465,313	1,305,000
Series 2014-B	9/25/2014	9/1/2034	3.45	18,440,000	10,805,000	3/1,9/1	9/1	355,088	1,000,000	325,088	1,000,000
Series 2015-A	9/29/2015	9/1/2030	2.51	9,450,000	4,250,000	3/1,9/1	9/1	127,500	655,000	107,850	680,000
Series 2017-A	5/24/2017	9/1/2027	2.04	3,030,000	980,000	3/1,9/1	9/1	23,700	320,000	16,500	325,000
Series 2017-B	5/24/2017	9/1/2039	3.13	11,375,000	8,745,000	3/1,9/1	9/1	273,119	345,000	262,769	375,000
Series 2017-C	5/24/2017	9/1/2027	1.90	654,000	208,000	3/1,9/1	9/1	4,685	68,000	3,257	69,000
Series 2017-D	9/15/2017	9/1/2038	2.875-5.0	13,975,000	8,750,000	3/1,9/1	9/1	343,319	945,000	296,069	1,000,000
Series 2019-A	3/26/2019	9/1/2039	2.77	3,880,000	2,290,000	3/1,9/1	9/1	69,900	155,000	65,250	165,000
Series 2020-A	4/28/2020	9/1/2040	2.47	5,775,000	4,935,000	3/1,9/1	9/1	145,869	245,000	136,988	255,000
Series 2020-B	7/23/2020	9/1/2034	1.50	2,325,000	1,655,000	3/1,9/1	9/1	24,178	165,000	22,528	165,000
Series 2021-A	4/29/2021	9/1/2051	2.34	29,740,000	26,740,000	3/1,9/1	9/1	699,969	1,175,000	652,969	1,215,000
Series 2022-A	4/28/2022	9/1/2042	3.0-5.0	5,800,000	5,300,000	3/1,9/1	9/1	213,713	315,000	197,963	330,000
Series 2023-A	4/25/2023	9/1/2043	3.875-5.0	10,455,000	10,015,000	3/1,9/1	9/1	474,375	645,000	442,125	675,000
Series 2024-A	4/25/2024	9/1/2044	4.0-5.0	13,485,000	13,485,000	3/1,9/1	9/1	859,883	340,000	619,950	585,000
Series 2025-A	4/24/2025	9/1/2025	4.0-5.0	26,435,000	26,435,000	3/1,9/1	9/1	-	-	1,704,990	830,000
Total G.O. Bonds					**139,773,000**			**4,126,486**	**8,048,000**	**5,319,608**	**8,974,000**
Revenue Bonds:											
Series 2015-A	4/28/2015	11/1/2040	2.0-5.0	89,900,000	66,575,000	11/1,5/1	11/1	2,599,400	3,105,000	2,506,250	3,200,000
Series 2015-B	8/18/2015	11/1/2025	3.0-5.0	8,960,000	955,000	11/1,5/1	11/1	47,750	955,000	-	-
Series 2016-A	6/29/2016	11/1/2036	2.44	60,310,000	39,300,000	11/1,5/1	11/1	1,488,763	3,085,000	1,334,513	3,245,000
Series 2017-A	12/28/2017	11/1/2037	1.32-5.0	17,195,000	12,015,000	11/1,5/1	11/1	446,200	885,000	401,950	920,000
Series 2018-A	11/28/2018	11/1/2038	3.5-4.0	20,070,000	15,770,000	11/1,5/1	11/1	661,775	835,000	620,025	875,000
Series 2021-A	12/22/2021	11/1/2042	2.0-4.0	46,560,000	44,100,000	11/1,5/1	11/1	1,199,656	1,305,000	1,147,456	1,925,000
Series 2023-A	12/14/2023	11/1/2044	4.25-5.0	37,840,000	37,840,000	11/1,5/1	11/1	1,780,969	725,000	1,744,719	1,225,000
Series 2024-A	12/4/2024	11/1/2054	4.0-5.0	31,390,000	31,390,000	11/1,5/1	11/1	1,244,490	630,000	1,338,581	535,000
Total Revenue Bonds					**247,945,000**			**9,469,003**	**11,525,000**	**9,093,494**	**11,925,000**
Other:											
Series 2021-II Temp Note	10/26/2021	10/1/2025	1.02	3,917,000	2,963,000	10/1	10/1	30,223	2,963,000	-	-
Series 2024-I Temp note	4/25/2024	5/1/2025	4.50	38,440,000	38,440,000	11/1, 5/1	5/1	864,900	38,440,000	-	-
Series 2025-I Temp note	4/24/2025	5/1/2026	4.00	72,030,000	72,030,000	11/1, 5/1	5/1	-	-	2,937,223	72,030,000
Total Other					**113,433,000**			**895,123**	**41,403,000**	**2,937,223**	**72,030,000**
Total Indebtedness					**501,151,000**			**14,490,612**	**60,976,000**	**17,350,325**	**92,929,000**

Lawrence 2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
Equipment and Vehicles	11/1/2017	120	2.26	1,064,200	363,199	125,908	125,908
				Totals	**363,199**	**125,908**	**125,908**

*****If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: Lawrence
Douglas County

As provided in KSA 79-2553 *et seq.,* two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem	$6,123,442	$6,572,472
Delinquent Tax	$50,000	$50,000
Motor Vehicle Tax	$383,084	$419,024
Recreational Vehicle Tax	$2,073	$2,170
16/20M Vehicle Tax	$736	$653
TOTAL TAXES	$6,559,335	$7,044,319
Difference in Total Taxes:	$484,984	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,522,703,813	$1,607,631,456
Did Assessed Valuation Decrease?	No	
Levy Rate	4.103	4.088
Difference in Levy Rate:	(0.015)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	20,211,077	19,633,045	17,774,646
Receipts:			
Ad Valorem Tax	29,398,487	31,582,236	xxxxxxxxxxxxxxxx
Delinquent Tax	219,359	250,000	250,000
Motor Vehicle Tax	2,146,952	1,971,140	2,161,158
Recreational Vehicle Tax		10,666	11,194
16/20M Vehicle Tax		3,787	3,369
Commercial Vehicle Tax		33,115	31,688
Watercraft Tax		9,657	7,834
Gross Earning (Intangible) Tax			0
PILOT	106,882	95,000	95,000
Specials	22,713		25,000
Sales & Use Taxes	39,701,909	40,496,000	41,176,000
Franchise Fees	8,510,213	9,300,000	8,762,000
Licenses and permits	1,418,774	1,520,000	1,656,000
Intergovernmental	1,053,983	1,205,000	1,058,000
Charges for services	16,097,188	18,176,000	20,537,000
Fines, forfeitures, and penalties	973,885	850,000	950,000
Transfers In	5,387,000	5,996,000	5,996,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,582,718	800,000	800,000
Neighborhood Revitalization Rebate			0
Miscellaneous	3,766,088	2,288,000	2,797,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**110,386,151**	**114,586,601**	**86,317,243**
Resources Available:	**130,597,228**	**134,219,646**	**104,091,889**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	130,597,228	134,219,646	104,091,889
Expenditures:			
Personnel Services	67,413,224	69,681,000	71,689,000
Internal Services	10,895,999	11,552,000	11,581,000

Operating Expenses	27,672,940	31,157,000	31,342,000
Capital Outlay	3,500,603	3,021,000	2,735,000
Debt Service	689,417		
Transfers	792,000	1,034,000	884,000
Subtotal detail (Should agree with detail)	110,964,183	116,445,000	118,231,000
Cash Reserve (2026 column)			19,952,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**110,964,183**	**116,445,000**	**138,183,000**
Unencumbered Cash Balance Dec 31	19,633,045	17,774,646	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	144,115,586	140,192,000	138,183,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	138,183,000
		Tax Required	34,091,111
	Delinquent Comp Rate:	2.0%	681,822
		Amount of 2025 Ad Valorem Tax	34,772,933

CPA Summary

Lawrence 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	32,395,427	34,887,872	36,001,689
Receipts:			
Ad Valorem Tax	11,048,799	11,885,592	xxxxxxxxxxxxxxxx
Delinquent Tax	101,733		110,000
Motor Vehicle Tax	830,499	741,753	813,326
Recreational Vehicle Tax		4,014	4,213
16/20M Vehicle Tax		1,425	1,268
Commercial Vehicle Tax		12,461	11,925
Watercraft Tax		3,572	2,948
Transfer In	17,552,200	32,937,000	398,000
Special Assessments	915,645	760,000	940,000
Interest on Idle Funds	1,427,679	880,000	625,000
Bond Proceeds	11,849,435	14,000,000	56,401,000
Intergovernmental	84,345		
Neighborhood Revitalization Rebate			0
Miscellaneous	107,914		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**43,918,249**	**61,225,817**	**59,307,680**
Resources Available:	**76,313,676**	**96,113,689**	**95,309,369**
Expenditures:			
Operating Expenses	37,610	33,000	33,000
Principal	36,466,471	55,711,000	64,639,000
Interest	4,804,949	4,368,000	7,021,000
Cash Reserve (2026 column)			36,156,000
Miscellaneous	116,774		
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**41,425,804**	**60,112,000**	**107,849,000**
Unencumbered Cash Balance Dec 31	34,887,872	36,001,689	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	90,937,132	84,452,000	107,849,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	107,849,000
		Tax Required	12,539,631
	Delinquent Comp Rate:	2.0%	250,793
		Amount of 2025 Ad Valorem Tax	12,790,424

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	99,376	94,717	36,890
Receipts:			
Ad Valorem Tax	5,706,322	6,123,442	xxxxxxxxxxxxxxxx
Delinquent Tax	50,361	50,000	50,000
Motor Vehicle Tax	418,554	383,084	419,024
Recreational Vehicle Tax		2,073	2,170
16/20M Vehicle Tax		736	653
Commercial Vehicle Tax		6,436	6,144
Watercraft Tax		1,402	1,519
Interest on Idle Funds	104		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,175,341**	**6,567,173**	**479,510**
Resources Available:	**6,274,717**	**6,661,890**	**516,400**
Expenditures:			
Operating	6,180,000	6,625,000	6,960,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,180,000**	**6,625,000**	**6,960,000**
Unencumbered Cash Balance Dec 31	94,717	36,890	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	6,180,000	6,625,000	6,960,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,960,000
		Tax Required	6,443,600
	Delinquent Comp Rate:	2.0%	128,872
		Amount of 2025 Ad Valorem Tax	6,572,472

CPA Summary

Lawrence 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,559,939	3,117,194	2,524,094
Receipts:			
State of Kansas Gas Tax	2,827,417	2,666,450	2,666,450
County Transfers Gas		209,450	209,450
Interest on Idle Funds	274,562	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,101,979**	**2,885,900**	**2,885,900**
Resources Available:	**8,661,918**	**6,003,094**	**5,409,994**
Expenditures:			
Operating	5,534,385	2,759,000	3,007,000
Capital	10,339	720,000	1,126,000
Cash Reserve (2026 column)			1,276,994
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,544,724**	**3,479,000**	**5,409,994**
Unencumbered Cash Balance Dec 31	3,117,194	2,524,094	0
2024/2025/2026 Budget Authority Amoun	8,504,939	6,520,939	5,409,994

0

Adopted Budget

Capital Sales Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,095,282	17,709,620	12,186,620
Receipts:			
Sales Tax	7,291,033	7,437,000	7,562,000
Interest on Idle Funds	721,850	125,000	125,000
Miscellaneous		350,000	350,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,012,883**	**7,912,000**	**8,037,000**
Resources Available:	**27,108,165**	**25,621,620**	**20,223,620**
Expenditures:			
Operating	2,583,877	7,324,000	6,543,000
Capital	6,788,700	6,111,000	5,226,000
Transfer Out	25,968		
Cash Reserve (2026 column)			8,454,620
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,398,545**	**13,435,000**	**20,223,620**
Unencumbered Cash Balance Dec 31	17,709,620	12,186,620	0
2024/2025/2026 Budget Authority Amoun	25,771,147	28,538,282	20,223,620

CPA Summary

Lawrence 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Transit**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,110,031	9,453,269	8,331,269
Receipts:			
Sales Tax	4,860,689	4,953,000	5,033,000
Interest on Idle Funds	556,961	95,000	95,000
Miscellaneous	5,848		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,423,498**	**5,048,000**	**5,128,000**
Resources Available:	**15,533,529**	**14,501,269**	**13,459,269**
Expenditures:			
Personnel Services	78,158	372,000	440,000
Internal Service Charges	115,000	128,000	86,000
Operating Expenses	4,989,581	5,264,000	4,995,000
Debt Service	10,570		
Capital Expenses	886,951	406,000	
Cash Reserve (2026 column)			7,938,269
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,080,260**	**6,170,000**	**13,459,269**
Unencumbered Cash Balance Dec 31	9,453,269	8,331,269	0
2024/2025/2026 Budget Authority Amoun	17,207,563	14,676,033	13,459,269

Adopted Budget

Housing Trust	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,567,776	888,225	662,225
Receipts:			
Sales Tax	1,215,172	2,163,000	2,521,000
Intergovernmental		750,000	
Interest on Idle Funds	90,826	15,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,305,998**	**2,928,000**	**2,536,000**
Resources Available:	**3,873,774**	**3,816,225**	**3,198,225**
Expenditures:			
Operating	2,985,549	3,154,000	2,522,000
Cash Reserve (2026 column)			676,225
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,985,549**	**3,154,000**	**3,198,225**
Unencumbered Cash Balance Dec 31	888,225	662,225	0
2024/2025/2026 Budget Authority Amoun	4,317,333	3,846,776	3,198,225

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Guest Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,326,775	949,988	657,988
Receipts:			
Intergovernmental	2,213,520	2,500,000	2,801,000
Interest on Idle Funds	72,408	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,285,928**	**2,505,000**	**2,806,000**
Resources Available:	**3,612,703**	**3,454,988**	**3,463,988**
Expenditures:			
Personnel Services	481,087	526,000	554,000
Internal Service Charges	129,000	133,000	183,000
Operating Expenses	2,052,628	2,138,000	2,138,000
Cash Reserve (2026 column)			588,988
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,662,715**	**2,797,000**	**3,463,988**
Unencumbered Cash Balance Dec 31	949,988	657,988	0
2024/2025/2026 Budget Authority Amount	3,887,858	3,396,777	3,463,988

Adopted Budget

Special Alcohol	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	344,209	989,047	1,180,047
Receipts:			
Intergovernmental	922,724	980,000	928,000
Transfer In	146,000	146,000	146,000
Interest on Idle Funds	329,131		
Miscellaneous	38,883		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,436,738**	**1,126,000**	**1,074,000**
Resources Available:	**1,780,947**	**2,115,047**	**2,254,047**
Expenditures:			
Personnel Services	33,053		
Operating	758,847	935,000	1,074,000
Cash Reserve (2026 column)			1,180,047
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**791,900**	**935,000**	**2,254,047**
Unencumbered Cash Balance Dec 31	989,047	1,180,047	0
2024/2025/2026 Budget Authority Amount	1,147,497	1,637,209	2,254,047

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Lawrence 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	675,311	696,823	402,823
Receipts:			
Intergovernmental	922,724	980,000	928,000
Interest on Idle Funds	79,042		
Miscellaneous	1,300		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,003,066**	**980,000**	**928,000**
Resources Available:	**1,678,377**	**1,676,823**	**1,330,823**
Expenditures:			
Operating	957,601	1,089,000	1,089,000
Capital	23,953	185,000	
Cash Reserve (2026 column)			241,823
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**981,554**	**1,274,000**	**1,330,823**
Unencumbered Cash Balance Dec 31	696,823	402,823	0
2024/2025/2026 Budget Authority Amount	1,342,620	1,770,312	1,330,823

Adopted Budget

Law Enforcement Trust	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	527,663	555,774	480,774
Receipts:			
Interest on Idle Funds	31,069	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**31,069**	**5,000**	**5,000**
Resources Available:	**558,732**	**560,774**	**485,774**
Expenditures:			
Operating	2,958	80,000	80,000
Cash Reserve (2026 column)			405,774
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,958**	**80,000**	**485,774**
Unencumbered Cash Balance Dec 31	555,774	480,774	0
2024/2025/2026 Budget Authority Amount	449,318	486,006	485,774

CPA Summary

Lawrence 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Kansas Fights Addiction Act**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	310,732	573,059	573,059
Receipts:			
Intergovernmental	339,911	95,000	100,000
Interest on Idle Funds	28,416		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**368,327**	**95,000**	**100,000**
Resources Available:	**679,059**	**668,059**	**673,059**
Expenditures:			
Operating	106,000	95,000	100,000
Cash Reserve (2026 column)			573,059
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**106,000**	**95,000**	**673,059**
Unencumbered Cash Balance Dec 31	573,059	573,059	0
2024/2025/2026 Budget Authority Amount	254,195	251,732	673,059

Adopted Budget

Federal Funds Exchange	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,936,965	1,260,372	1,260,372
Receipts:			
Intergovernmental	1,182,108	1,180,000	1,180,000
Interest on Idle Funds	92,874		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,274,982**	**1,180,000**	**1,180,000**
Resources Available:	**3,211,947**	**2,440,372**	**2,440,372**
Expenditures:			
Operating	80,678	1,180,000	1,180,000
Capital	1,870,897		
Cash Reserve (2026 column)			1,260,372
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,951,575**	**1,180,000**	**2,440,372**
Unencumbered Cash Balance Dec 31	1,260,372	1,260,372	0
2024/2025/2026 Budget Authority Amount	3,036,964	3,116,964	2,440,372

CPA Summary

Lawrence 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City Parks Memorial**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	141,760	155,505	145,505
Receipts:			
Donations	23,731	30,000	30,000
Interest on Idle Funds	14,405		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,136**	**30,000**	**30,000**
Resources Available:	**179,896**	**185,505**	**175,505**
Expenditures:			
Operating	24,391	40,000	40,000
Cash Reserve (2026 column)			135,505
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**24,391**	**40,000**	**175,505**
Unencumbered Cash Balance Dec 31	155,505	145,505	0
2024/2025/2026 Budget Authority Amount	117,319	153,761	175,505

Adopted Budget

Farmland Remediation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,046,963	1,926,014	1,610,014
Receipts:			
Interest on Idle Funds	92,578	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**92,578**	**1,000**	**1,000**
Resources Available:	**2,139,541**	**1,927,014**	**1,611,014**
Expenditures:			
Personnel Services	151,861	149,000	163,000
Operating	61,666	168,000	146,000
Cash Reserve (2026 column)			1,302,014
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**213,527**	**317,000**	**1,611,014**
Unencumbered Cash Balance Dec 31	1,926,014	1,610,014	0
2024/2025/2026 Budget Authority Amount	1,146,000	902,964	1,611,014

CPA Summary

Lawrence 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Cemetery Perpetual**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	144,618	208,877	216,877
Receipts:			
Charges for Services	47,425	20,000	20,000
Interest on Idle Funds	17,011		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**64,436**	**20,000**	**20,000**
Resources Available:	**209,054**	**228,877**	**236,877**
Expenditures:			
Operating	177	12,000	20,000
Cash Reserve (2026 column)			216,877
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**177**	**12,000**	**236,877**
Unencumbered Cash Balance Dec 31	208,877	216,877	0
2024/2025/2026 Budget Authority Amount	89,951	176,616	236,877

Adopted Budget

Wee Folks Scholarship	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	65,158	51,895	46,895
Receipts:			
Donations	5,484	30,000	50,000
Interest on Idle Funds	6,314		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,798**	**30,000**	**50,000**
Resources Available:	**76,956**	**81,895**	**96,895**
Expenditures:			
Operating	25,061	35,000	50,000
Cash Reserve (2026 column)			46,895
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,061**	**35,000**	**96,895**
Unencumbered Cash Balance Dec 31	51,895	46,895	0
2024/2025/2026 Budget Authority Amount	102,122	75,157	96,895

CPA Summary

Lawrence 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **TDD/TIF/NRA Funds**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	793,268	916,935	872,935
Receipts:			
Property Tax	1,774,560	2,203,000	2,308,000
Sales Tax	849,077	939,000	911,000
Intergovernmental	53,882		
Interest on Idle Funds	442		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,677,961**	**3,142,000**	**3,219,000**
Resources Available:	**3,471,229**	**4,058,935**	**4,091,935**
Expenditures:			
Operating	2,554,294	3,186,000	3,219,000
Cash Reserve (2026 column)			872,935
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,554,294**	**3,186,000**	**4,091,935**
Unencumbered Cash Balance Dec 31	916,935	872,935	0
2024/2025/2026 Budget Authority Amount	3,679,733	4,035,267	4,091,935

Adopted Budget

Water and Wastewater	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	116,132,265	124,700,525	125,725,525
Receipts:			
Charges for Services	69,170,509	74,087,000	77,052,000
Interest on Idle Funds	1,861,268	300,000	1,000,000
Miscellaneous	248,251	265,000	225,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**71,280,028**	**74,652,000**	**78,277,000**
Resources Available:	**187,412,293**	**199,352,525**	**204,002,525**
Expenditures:			
Personnel Services	13,170,385	14,071,000	15,090,000
Internal Service Charges	5,987,999	6,589,000	6,371,000
Operating Expenses	29,200,137	18,189,000	19,098,000
Debt Service	7,529,247	23,251,000	21,019,000
Capital Expenses	0	4,270,000	2,747,000
Transfer Out	6,824,000	7,257,000	5,657,000
Cash Reserve (2026 column)			134,020,525
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**62,711,768**	**73,627,000**	**204,002,525**
Unencumbered Cash Balance Dec 31	124,700,525	125,725,525	0
2024/2025/2026 Budget Authority Amount	103,680,348	222,084,800	204,002,525

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	15,114,121	15,425,139	16,548,139
Receipts:			
Intergovernmental	45,000	45,000	45,000
Charges for Services	18,536,090	20,000,000	19,507,000
Interest on Idle Funds	462,244	200,000	400,000
Miscellaneous	464,956	1,010,000	1,514,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,508,290**	**21,255,000**	**21,466,000**
Resources Available:	**34,622,411**	**36,680,139**	**38,014,139**
Expenditures:			
Personnel Services	7,032,453	7,598,000	8,140,000
Internal Service Charges	2,128,000	2,261,000	2,591,000
Operating Expenses	9,162,819	7,713,000	7,457,000
Debt Service	0		676,000
Capital Expenses	0	1,641,000	1,807,000
Transfer Out	874,000	919,000	919,000
Cash Reserve (2026 column)			16,424,139
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,197,272**	**20,132,000**	**38,014,139**
Unencumbered Cash Balance Dec 31	15,425,139	16,548,139	0
2024/2025/2026 Budget Authority Amoun	29,003,345	34,978,340	38,014,139

Adopted Budget

Public Parking	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,897,938	1,731,731	1,343,731
Receipts:			
Licenses and Permit Fees	285,304	345,000	490,000
Charges for Service	918,349	944,000	1,116,000
Fines, Forfeitures and Penalties	748,611	930,000	1,010,000
Donations			100,000
Interest on Idle Funds	132,751	20,000	20,000
Miscellaneous	219,654	200,000	257,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,304,669**	**2,439,000**	**2,993,000**
Resources Available:	**4,202,607**	**4,170,731**	**4,336,731**
Expenditures:			
Personnel Services	1,008,813	1,029,000	1,013,000
Internal Service Charges	260,000	261,000	320,000
Operating Expenses	1,175,425	1,223,000	1,662,000
Debt Service	26,638	139,000	184,000
Capital Expenses	0	175,000	10,000
Cash Reserve (2026 column)			1,147,731
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,470,876**	**2,827,000**	**4,336,731**
Unencumbered Cash Balance Dec 31	1,731,731	1,343,731	0
2024/2025/2026 Budget Authority Amoun	3,441,948	4,442,460	4,336,731

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Storm Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,922,470	21,431,146	22,011,146
Receipts:			
Charges for Services	6,704,981	6,959,000	7,620,000
Debt Service			15,151,000
Interest on Idle Funds	764,512	200,000	600,000
Miscellaneous	57,653		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,527,146**	**7,159,000**	**23,371,000**
Resources Available:	**27,449,616**	**28,590,146**	**45,382,146**
Expenditures:			
Personnel Services	1,747,482	1,713,000	2,242,000
Internal Service Charges	371,000	492,000	651,000
Operating Expenses	2,979,289	1,594,000	1,598,000
Debt Service	631,699	765,000	16,222,000
Capital Expenses	0	1,595,000	1,396,000
Transfer Out	289,000	420,000	420,000
Cash Reserve (2026 column)			22,853,146
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,018,470**	**6,579,000**	**45,382,146**
Unencumbered Cash Balance Dec 31	21,431,146	22,011,146	0
2024/2025/2026 Budget Authority Amoun	13,219,123	26,844,129	45,382,146

Adopted Budget

Administrative Services	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,281,289	2,257,376	3,082,376
Receipts:			
Licenses and Permit Fees	58,984	104,000	104,000
Charges for Service	21,851,984	24,137,000	17,492,000
Interest on Idle Funds	375,915	2,000	2,000
Miscellaneous	109,857		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,396,740**	**24,243,000**	**17,598,000**
Resources Available:	**23,678,029**	**26,500,376**	**20,680,376**
Expenditures:			
Personnel Services	11,845,696	12,665,000	11,550,000
Operating Expenses	9,457,654	10,238,000	5,939,000
Debt Service	117,303	515,000	
Cash Reserve (2026 column)			3,191,376
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**21,420,653**	**23,418,000**	**20,680,376**
Unencumbered Cash Balance Dec 31	2,257,376	3,082,376	0
2024/2025/2026 Budget Authority Amoun	24,300,179	24,427,449	20,680,376

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health and Wellness**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,925,571	13,265,638	8,038,638
Receipts:			
Charges for Service	12,746,547	13,225,000	13,846,000
Transfer In	85,000	85,000	85,000
Reimbursements	1,503,393		
Interest on Idle Funds	681,078	175,000	175,000
Miscellaneous	444,791	625,000	625,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,460,809**	**14,110,000**	**14,731,000**
Resources Available:	**30,386,380**	**27,375,638**	**22,769,638**
Expenditures:			
Personnel Services	99,995	102,000	109,000
Operating Expenses	17,020,747	19,235,000	20,697,000
Cash Reserve (2026 column)			1,963,638
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**17,120,742**	**19,337,000**	**22,769,638**
Unencumbered Cash Balance Dec 31	13,265,638	8,038,638	0
2024/2025/2026 Budget Authority Amount	30,335,188	27,407,591	22,769,638

Adopted Budget

Risk Management	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,052,126	3,161,008	3,186,008
Receipts:			
Charges for Service	3,058,000	3,837,000	4,377,000
Interest on Idle Funds	148,345	25,000	25,000
Miscellaneous	27,915		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,234,260**	**3,862,000**	**4,402,000**
Resources Available:	**5,286,386**	**7,023,008**	**7,588,008**
Expenditures:			
Personnel Services	140,963	131,000	157,000
Operating	1,984,415	3,706,000	4,220,000
Cash Reserve (2026 column)			3,211,008
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,125,378**	**3,837,000**	**7,588,008**
Unencumbered Cash Balance Dec 31	3,161,008	3,186,008	0
2024/2025/2026 Budget Authority Amount	6,095,152	5,955,018	7,588,008

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Fleet**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Service			6,471,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**6,471,000**
Resources Available:	**0**	**0**	**6,471,000**
Expenditures:			
Personnel Services			1,815,000
Operating Expenses			4,253,000
Capital Expenses			32,000
Cash Reserve (2026 column)			371,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**6,471,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	6,471,000

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

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Lawrence

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Airport Fund		**Equipment Reserve**		**Capital Projects**		**Utilities Bonded Construction**		**Utilities Non-Bonded Construction**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	351,765	Cash Balance Jan 1	5,125,156	Cash Balance Jan 1	10,875,808	Cash Balance Jan 1	43,408,290	Cash Balance Jan 1	7,912,735	67,673,754
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	11,311	Fines, Forfeitures and F	33,978	Interest	1,160,598	Interest	1,951,293	Interest	343,840	
Charges for Services	29,885	Interest	154,758	Miscellaneous	30,672,542			Transfer In	2,600,000	
Fines, Forfeitures and F	0									
Interest	20,127									
Miscellaneous	228,844									
Transfer In	155,000									
Total Receipts	445,168	Total Receipts	188,736	Total Receipts	31,833,140	Total Receipts	1,951,293	Total Receipts	2,943,840	37,362,178
Resources Available:	796,933	Resources Available:	5,313,892	Resources Available:	42,708,948	Resources Available:	45,359,583	Resources Available:	10,856,575	105,035,932
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel Services	136,783	Operating Expenses	128,444	Operating Expenses	6,074,903	Operating Expenses	1,803,903	Operating Expenses	1,054,919	
Internal Service Charge	66,000	Capital Expenses	881,266	Debt Service	65,597	Debt Service	132,210			
Operating Expenses	375,047			Capital Expenses	12,534,928					
Debt Service	0			Transfer Out	17,154,200					
Capital Expenses	49,830									
Transfer Out	0									
Total Expenditures	627,659	Total Expenditures	1,009,710	Total Expenditures	35,829,627	Total Expenditures	1,936,113	Total Expenditures	1,054,919	40,458,028
Cash Balance Dec 31	169,275	Cash Balance Dec 31	4,304,182	Cash Balance Dec 31	6,879,321	Cash Balance Dec 31	43,423,470	Cash Balance Dec 31	9,801,656	**64,577,904** **
										64,577,904 **

**Note: These two block figures should agree.

CPA Summary

Lawrence

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Federal Grants		**ARPA Grant**		**Fair Housing Grant**		**CDBG**		**HOME Grant**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	-1,433,064	Cash Balance Jan 1	508,476	Cash Balance Jan 1	233,042	Cash Balance Jan 1	5,372	Cash Balance Jan 1	18,711	-667,463
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	8,405,752	Intergovernmental	1,539,345	Intergovernmental	20,300	Intergovernmental	1,105,401	Intergovernmental	725,896	
Transfer In	33,968	Interest	92,763	Interest	142	Interest	1	Miscellaneous	1,639	
						Miscellaneous	72,306			
Total Receipts	8,439,720	Total Receipts	1,632,108	Total Receipts	20,442	Total Receipts	1,177,708	Total Receipts	727,535	11,997,513
Resources Available:	7,006,656	Resources Available:	2,140,584	Resources Available:	253,484	Resources Available:	1,183,080	Resources Available:	746,246	11,330,050
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel Services	705,217	Operating Expenses	2,115,889	Personnel Services	10,859	Personnel Services	257,154	Personnel Services	44,255	
Internal Service Charges	0	Debt Service	0	Internal Service Charge	0	Internal Service Charge	0	Internal Service Charge	0	
Operating Expenses	4,916,219	Capital Expenses	24,243	Operating Expenses	18,281	Operating Expenses	201,685	Operating Expenses	710,918	
Debt Service	0					Debt Service	0			
Capital Expenses	1,777,250					Capital Expenses	722,421			
Transfer Out	11,311									
Total Expenditures	7,409,998	Total Expenditures	2,140,132	Total Expenditures	29,140	Total Expenditures	1,181,260	Total Expenditures	755,173	11,515,702
Cash Balance Dec 31	-403,341	Cash Balance Dec 31	452	Cash Balance Dec 31	224,344	Cash Balance Dec 31	1,820	Cash Balance Dec 31	-8,927	**-185,652** **
	See Tab B								**See Tab B**	**-185,652** **

**Note: These two block figures should agree.

CPA Summary

Lawrence

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Transportation Planning		**State Grants**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	-3,985	Cash Balance Jan 1	-597,962	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		-601,947
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	230,649	Intergovernmental	2,394,395							
Total Receipts	230,649	Total Receipts	2,394,395	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,625,044
Resources Available:	226,664	Resources Available:	1,796,433	Resources Available:	0	Resources Available:	0	Resources Available:	0	2,023,097
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel Services	206,310	Personnel Services	232,182							
Internal Service Charge	0	Internal Service Charge	0							
Operating Expenses	23,599	Operating Expenses	1,913,087							
Debt Service	845	Debt Service	31,000							
		Capital Expenses	475,556							
		Transfer Out	34,475							
Total Expenditures	230,754	Total Expenditures	2,686,300	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,917,054
Cash Balance Dec 31	-4,089	Cash Balance Dec 31	-889,868	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**-893,957** **
	See Tab B		**See Tab B**							**-893,957** **

**Note: These two block figures should agree.

CPA Summary

Lawrence

NON-BUDGETED FUNDS (D)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0** **
										0 **

**Note: The two bold yellow figures should agree.

CPA Summary

Page No.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

Lawrence

will meet on September 2, 2025 at 5:45 PM at City Hall for those without access to technology and virtually for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at www.lawrenceks.org and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	110,964,183	21.142	116,445,000	21.164	138,183,000	34,772,933	21.630
Debt Service	41,425,804	7.956	60,112,000	7.965	107,849,000	12,790,424	7.956
Library	6,180,000	4.109	6,625,000	4.103	6,960,000	6,572,472	4.088
Special Highway	5,544,724		3,479,000		5,409,994		
Capital Sales Tax	9,398,545		13,435,000		20,223,620		
Transit	6,080,260		6,170,000		13,459,269		
Housing Trust	2,985,549		3,154,000		3,198,225		
Guest Tax	2,662,715		2,797,000		3,463,988		
Special Alcohol	791,900		935,000		2,254,047		
Special Recreation	981,554		1,274,000		1,330,823		
Law Enforcement Trust	2,958		80,000		485,774		
Kansas Fights Addiction Act	106,000		95,000		673,059		
Federal Funds Exchange	1,951,575		1,180,000		2,440,372		
City Parks Memorial	24,391		40,000		175,505		
Farmland Remediation	213,527		317,000		1,611,014		
Cemetery Perpetual	177		12,000		236,877		
Wee Folks Scholarship	25,061		35,000		96,895		
TDD/TIF/NRA Funds	2,554,294		3,186,000		4,091,935		
Water and Wastewater	62,711,768		73,627,000		204,002,525		
Solid Waste	19,197,272		20,132,000		38,014,139		
Public Parking	2,470,876		2,827,000		4,336,731		
Storm Water	6,018,470		6,579,000		45,382,146		
Administrative Services	21,420,653		23,418,000		20,680,376		
Health and Wellness	17,120,742		19,337,000		22,769,638		
Risk Management	2,125,378		3,837,000		7,588,008		
Fleet					6,471,000		
Non-Budgeted Funds-A	40,458,028						
Non-Budgeted Funds-B	11,515,702						
Non-Budgeted Funds-C	2,917,054						
Totals	377,849,161	33.207	369,128,000	33.232	661,387,958	54,135,829	33.674
						*Revenue Neutral Rate ** *	*31.379*
Less: Transfers	26,004,954		9,630,000		7,880,000		
Net Expenditure	351,844,207		359,498,000		653,507,958		
Total Tax Levied	47,060,687		50,603,336		xxxxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,416,549,237		1,522,703,813		1,607,631,456		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	105,044,176		114,614,176		139,773,000		
Revenue Bonds	197,910,000		235,750,000		247,945,000		
Other	56,052,000		37,538,000		113,433,000		
Lease Purchase Principal	592,056		478,915		363,199		
Total	359,598,232		388,381,091		501,514,199		

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2955*

Michael Dever

City Official Title: Mayor

LJWORLD.COM®
LAWRENCE JOURNAL-WORLD

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

State of Florida, County of Orange, ss:

Ankit Sachdeva, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Lawrence Journal-World, that this daily newspaper printed in the State of Kansas, and published in and of general circulation in Douglas County, Kansas, with a general paid circulation on a daily basis in Douglas County, Kansas, and that said newspaper is not a trade, religious or fraternal publication, and which newspaper has been admitted to the mails as periodicals class matter in said County, and that a notice of which is hereto attached, was published in the regular and entire issue of the Lawrence Daily Journal-World.

Said newspaper is published six days per week, 52 weeks per year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice and been admitted at the post office of Lawrence in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive days/weeks the first publication thereof being made as aforesaid on Aug. 16, 2025 with publications being made on the following dates: 08/16/2025

Ankit Sachdeva

(Signed)_____

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

VERIFICATION

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 08/19/2025

_____
Notary Public
Notarized remotely online using communication technology via Proof.

(First Published in the Lawrence Daily Journal-World on the 16th of August, 2025)

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

Lawrence

will meet on September 2, 2025 at 5:45 PM at City Hall for those without access to technology and virtually for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	110,964,183	21.142	116,445,000	21.164	138,725,000	35,274,773	21.942
Debt Service	41,425,804	7.956	60,112,000	7.965	107,849,000	12,790,424	7.956
Library	6,180,000	4.109	6,625,000	4.103	6,960,000	6,572,472	4.088
Special Highway	5,544,724		3,479,000		5,409,994		
Capital Sales Tax	9,398,545		13,435,000		20,223,620		
Transit	6,080,260		6,170,000		13,459,269		
Housing Trust	2,985,549		3,154,000		3,198,225		
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Special Recreation	981,554		1,274,000		1,330,823		
Law Enforcement Trust	2,958		80,000		485,774		
Kansas Fights Addiction Act	106,000		95,000		673,059		
Federal Funds Exchange	1,951,575		1,180,000		2,440,372		
City Parks Memorial	24,391		40,000		175,505		
Farmland Remediation	213,527		317,000		1,611,014		
Cemetery Perpetual	177		12,000		236,877		
Wee Folks Scholarship	25,061		35,000		96,895		
TDD/TIF/NRA Funds	2,554,294		3,186,000		4,091,935		
Water and Wastewater	62,711,768		73,627,000		204,002,525		
Solid Waste	19,197,272		20,132,000		38,014,139		
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Administrative Services	21,420,653		23,418,000		20,680,376		
Health and Wellness	17,120,742		19,337,000		22,769,638		
Risk Management	2,125,378		3,837,000		7,588,008		
Fleet					6,471,000		
Non-Budgeted Funds-A	40,458,028						
Non-Budgeted Funds-B	11,515,702						
Non-Budgeted Funds-C	2,917,054						
Totals	377,849,161	33.207	369,128,000	33.232	661,929,958	54,637,669	33.986
						*Revenue Neutral Rate***	*31.379*
Less: Transfers	26,004,954		9,630,000		7,880,000		
Net Expenditure	351,844,207		359,498,000		654,049,958		
Total Tax Levied	47,060,687		50,603,336		xxxxxxxxxxxxxxx		
Assessed Valuation	1,416,549,237		1,522,703,813		1,607,631,456		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	105,044,176	114,614,176	139,773,000
Revenue Bonds	197,910,000	235,750,000	247,945,000
Other	56,052,000	37,538,000	113,433,000
Lease Purchase Principal	592,056	478,915	363,199
Total	359,598,232	388,381,091	501,514,199

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Michael Dever

City Official Title: Mayor

RESOLUTION NO. 7627

A RESOLUTION OF THE CITY OF LAWRENCE, KANSAS, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE IN ACCORDANCE WITH K.S.A. 79-2988.

WHEREAS, the Revenue Neutral Rate for the City of Lawrence, Kansas, was calculated as 31.379 mills by the County Clerk of Douglas County, Kansas;

WHEREAS, the budget proposed by the Governing Body of the City of Lawrence, Kansas (hereinafter "the Governing Body"), will require the levying of a property tax rate exceeding the Revenue Neutral Rate;

WHEREAS, the Governing Body conducted a hearing on September 2, 2025, allowing all interested taxpayers, desiring to be heard, an opportunity to give oral testimony; and

WHEREAS, the Governing Body, having heard testimony, finds that it is necessary to levy a property tax exceeding the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LAWRENCE, KANSAS:

The City of Lawrence, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 31.379 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED by the Governing Body of the City of Lawrence, Kansas, this 2nd day of September, 2025.

APPROVED:

Michael Dever
Mayor

ATTEST:

Sherri Riedemann
City Clerk

APPROVED AS TO FORM:

Toni Wheeler
City Attorney

RESOLUTION NO. 7632

A RESOLUTION OF THE CITY OF LAWRENCE, KANSAS, APPROVING, ADOPTING, AND APPROPRIATING, BY FUND, THE BUDGET OF THE CITY OF LAWRENCE, KANSAS, FOR THE CALENDAR YEAR COMMENCING JANUARY 1, 2026.

WHEREAS, the Governing Body of the City of Lawrence, Kansas, timely met and made, in writing, on forms furnished by the Kansas Director of Accounts and Reports, a proposed budget, for the calendar year commencing January 1, 2026, setting forth all data, information, and items required by K.S.A. 79-2927, as amended;

WHEREAS, the Governing Body caused to be published, on the 16th day of August, 2025, in accordance with K.S.A. 79-2929, as amended, in the Lawrence Journal-World, a daily newspaper of general circulation within Douglas County, Kansas, notice of a public hearing to be conducted on September 2, 2025, at 5:45 o'clock p.m., or as soon thereafter as the matter could be heard, at the City Commission Chambers, City Hall, 6 East 6th Street, Lawrence, Kansas, and in a virtual, and in-person meeting format in accordance with City policy, for the purposes of answering questions and hearing objections of taxpayers relating to the proposed 2026 City Budget and for the purpose of considering amendments to such proposed budget; and

WHEREAS, such public hearing was held at the time and place designated for the purposes stated, all as provided in the published notice of said hearing.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LAWRENCE, KANSAS:

SECTION 1. The above-stated recitals are incorporated herein by reference and are made a part of this resolution as if set forth in full.

SECTION 2. The proposed 2026 City Budget and financial statement, as shown on standard budget forms furnished by the Kansas Director of Accounts and Reports, is approved and adopted as the maximum expenditures for the various funds of the City for the calendar year commencing January 1, 2026.

SECTION 3. The Governing Body certifies that the amounts shown to be raised by *ad valorem* property tax levies are within statutory or duly adopted charter ordinance limitations.

SECTION 4. The following is a summary of the 2026 City Budget:

	Proposed Budget Year for 2026		
FUND	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	138,183,000	34,772,933	21.630
Debt Service	107,849,000	12,790,424	7.956
Library	6,960,000	6,572,472	4.088
Special Highway	5,409,994		
Capital Sales Tax	20,223,620		
Transit	13,459,269		
Housing Trust	3,198,225		
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Solid Waste	38,014,139		
Public Parking	4,336,731		
Storm Water	45,382,146		
Administrative Services	20,680,376		
Health and Wellness	22,769,638		
Risk Management	7,588,008		
Fleet	6,471,000		
Non-Budgeted Funds-A			
Non-Budgeted Funds-B			
Non-Budgeted Funds-C			
Totals	661,387,958	54,135,829	33.674

SECTION 5. The Governing Body hereby determines and provides that, for the 2026 City Budget, it shall be necessary to appropriate and budget property tax revenues in an amount that exceeds the revenues budgeted and expended in 2025. The 2026 City Budget shall provide for property tax revenues in an amount that exceeds the year 2025 property tax revenues.

SECTION 6. In accordance with State law, affixed hereto as Exhibit A and incorporated herein by reference, is a copy, certified by the City Clerk, of the roll call vote of the Governing Body

SECTION 7. The City Clerk is directed to file the 2026 City Budget with the County Clerk of Douglas County, Kansas, as provided by law.

PASSED by the Governing Body of the City of Lawrence, Kansas, this 16th day of September 2025.

APPROVED:

Michael Dever
Mayor

ATTEST:

Sherri Riedemann
City Clerk

APPROVED AS TO FORM:

Toni Wheeler
City Attorney

*****

NOTICE TO PUBLISHER

Publish once and return one Proof of Publication to the City Clerk and one to the City Attorney.

Roll Call Vote

A Roll Call Vote of the City of Lawrence To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 2, 2025
Resolution No. 7627

Governing Body Member	Yes	No	No Vote
Commissioner Larsen	x		
Vice Mayor Finkeldei	x		
Mayor Dever	x		
Commissioner Littlejohn	x		
Commissioner Sellers	x		
TOTAL	**5**	**0**	**0**

Certified:

Sherri Riedemann, City Clerk

CITY OF LAWRENCE KANSAS CHARTERED FEBRUARY 7th 1858 1863