2024

CERTIFICATE

To the Clerk of Douglas, 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 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	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	144,115,586	29,962,500	21.142
Debt Service	10-113	8	90,937,132	11,275,080	7.956
Library	12-1220	8	6,180,000	5,823,107	4.109
Special Highway		9	5,808,318		
Capital Sales Tax		9	25,771,147		
Transit		10	17,207,563		
Housing Trust		10	4,317,333		
Guest Tax		11	3,887,858		
Special Alcohol		11	1,147,497		
Special Recreation		12	1,342,620		
Law Enforcement Trust		12	449,318		
Kansas Fights Addiction Act		13	254,195		
Federal Funds Exchange		13	1,230,940		
City Parks Memorial		14	117,319		
Farmland Remediation		14	1,146,000		
Cemetery Perpetual		15	89,951		
Wee Folks Scholarship		15	102,122		
TDD/TIF/NRA Funds		16	3,679,733		
Water and Wastewater		16	103,680,348		
Solid Waste		17	29,003,345		
Public Parking		17	3,441,948		
Storm Water		18	13,219,123		
Administrative Services		18	24,300,179		
Health and Wellness		19	30,335,188		
Risk Management Fund		19	6,095,152		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Non-Budgeted Funds-C		22			
Totals		xxxxx	517,859,915	47,060,687	33.207
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		23			1,417,285,471
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 30.711

Assisted by: _____

Address: _____

Email: _____

Attest: Nov 17 2023

County Clerk

Governing Body

CPA Summary

State of Kansas
City

2024

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Assisted by:

Address:

Email:

Attest: _____ 2023

County Clerk

Governing Body

CPA Summary

Lawrence 2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	27,907,200	1,905,977	10,907	3,654	28,875	6,205
Debt Service	10,230,600	698,719	3,999	1,340	10,586	2,274
Library	5,385,600	367,820	2,105	705	5,573	1,197
TOTAL	43,523,400	2,972,516	17,011	5,699	45,034	9,676

County Treas Motor Vehicle Estimate	2,972,516				
County Treas Recreational Vehicle Estimate		17,011			
County Treas 16/20M Vehicle Estimate			5,699		
County Treas Commercial Vehicle Tax Estimate				45,034	
County Treas Watercraft Tax Estimate					9,676

Motor Vehicle Factor	0.06830				
Recreational Vehicle Factor		0.00039			
16/20M Vehicle Factor			0.00013		
Commercial Vehicle Factor				0.00103	
Watercraft Factor					0.00022

Lawrence 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Airport	216,000	155,000	155,000	Resolution
General	Equipment Reserve	6,499,000	-	-	K.S.A. 12-1,117
General	Bond & Interest	398,000	398,000	398,000	K.S.A. 13-1270
General	Capital Projects	-	-	-	K.S.A. 12-1,118
General	Housing Trust	350,000	350,000	350,000	K.S.A. 12-197
General	Special Alcohol	-	146,000	146,000	Resolution
General	Health and Wellness	-	-	85,000	Resolution
Capital Sales Tax	State Grant Fund	69,563	-	-	Resolution
Equipment Reserve	Transit	1,207,931	-	-	Resolution
Guest Tax	General	-	-	-	Resolution
Guest Tax	Bond & Interest	-	-	-	K.S.A. 13-1270
Transportation Sales Tax	Equipment Reserve	-	-	-	K.S.A. 12-1,117
Capital Projects	Bond & Interest	275,905	-	-	Resolution
Water & Sewer	General	3,090,000	3,831,000	4,224,000	K.S.A. 12-825d
Water & Sewer	Utilities Bonded Construction	3,227,833	-	2,600,000	Resolution
Solid Waste	General	1,009,000	1,066,000	874,000	K.S.A. 12-825d
Solid Waste	Water & Sewer	438,000	-	-	Resolution
Solid Waste	Health Insurance	-	-	-	Resolution
Public Parking	Bond & Interest	-	-	-	K.S.A. 13-1270
Storm Water	General	453,000	357,000	289,000	K.S.A. 12-825d
Storm Water	Bond & Interest	269,000	-	-	K.S.A. 13-1270
Storm Water	Water & Sewer	15,000	-	-	Resolution
Administrative Services	General	3,360	-	-	Resolution
Administrative Services	Equipment Reserve	-	-	-	K.S.A. 12-1,117
Utilities Bonded Construction	Water & Sewer	-	-	-	K.S.A. 12-631p
State Grant Fund	Federal Funds Exchange	855,000	-	-	Resolution
Misc. Federal Grants	Capital Sales Tax	55,145	-	-	Resolution
Transportation Planning	General	8,210	-	-	Resolution
	Totals	18,439,947	6,303,000	9,121,000	
	Adjustments				
	Adjusted Totals	18,439,947	6,303,000	9,121,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Lawrence 2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2010-C	9/15/2010	9/1/2023	2.10	8,305,000	525,000	3/1,9/1	9/1	15,750	525,000	0	0
Series 2011-A	9/15/2011	12/1/2023	1.90	3,895,000	370,000	3/1,9/1	9/1	11,100	370,000	0	0
Series 2012-A	9/12/2012	9/1/2024	1.49	7,710,000	1,050,000	3/1,9/1	9/1	21,663	520,000	11,623	530,000
Series 2013-A	9/26/2013	9/1/2025	2.76	4,405,000	1,175,000	3/1,9/1	9/1	38,713	385,000	27,163	390,000
Series 2014-A	9/25/2014	9/1/2034	3.56	25,065,000	17,170,000	3/1,9/1	9/1	604,438	1,165,000	546,188	1,225,000
Series 2014-B	9/25/2014	9/1/2034	3.45	18,440,000	12,570,000	3/1,9/1	9/1	425,688	865,000	391,088	900,000
Series 2015-A	9/29/2015	9/1/2030	2.51	9,450,000	5,520,000	3/1,9/1	9/1	154,500	630,000	141,900	640,000
Series 2017-A	5/24/2017	9/1/2027	2.04	3,030,000	1,600,000	3/1,9/1	9/1	36,100	305,000	30,000	315,000
Series 2017-B	5/24/2017	9/1/2039	3.13	11,375,000	9,360,000	3/1,9/1	9/1	291,569	295,000	282,719	320,000
Series 2017-C	5/24/2017	9/1/2027	1.90	654,000	341,000	3/1,9/1	9/1	7,113	66,000	5,958	67,000
Series 2017-D	9/15/2017	9/1/2038	2.875-5.0	13,975,000	10,505,000	3/1,9/1	9/1	431,069	860,000	388,069	895,000
Series 2019-A	3/26/2019	9/1/2039	2.77	3,880,000	2,975,000	3/1,9/1	9/1	90,450	340,000	80,250	345,000
Series 2020-A	4/28/2020	9/1/2040	2.47	5,775,000	5,400,000	3/1,9/1	9/1	162,725	230,000	154,388	235,000
Series 2020-B	7/23/2020	9/1/2034	1.50	2,325,000	1,990,000	3/1,9/1	9/1	27,528	170,000	25,828	165,000
Series 2021-A	4/29/2021	9/1/2051	2.34	29,740,000	28,693,176	3/1,9/1	9/1	781,327	1,079,582	738,144	1,124,101
Series 2022-A	4/28/2022	9/1/2042	3.0-5.0	5,800,000	5,800,000	3/1,9/1	9/1	273,006	136,247	196,671	210,083
Series 2023-A	4/25/2023	9/1/2043	3.875-5.0	10,455,000	0	3/1,9/1	9/1	0	0	670,106	440,000
Total G.O. Bonds					**105,044,176**			**3,372,739**	**7,941,829**	**3,690,095**	**7,801,184**
Revenue Bonds:											
Series 2015-A	4/28/2015	11/1/2040	2.0-5.0	89,900,000	72,545,000	11/1,5/1	11/1	2,756,200	2,950,000	2,682,450	3,020,000
Series 2015-B	8/18/2015	11/1/2025	3.0-5.0	8,960,000	2,790,000	11/1,5/1	11/1	102,800	905,000	75,650	930,000
Series 2016-A	6/29/2016	11/1/2036	2.44	60,310,000	45,045,000	11/1,5/1	11/1	1,776,013	2,805,000	1,635,763	2,940,000
Series 2017-A	12/28/2017	11/1/2037	1.32-5.0	17,195,000	13,645,000	11/1,5/1	11/1	527,700	795,000	487,950	835,000
Series 2018-A	11/28/2018	11/1/2038	3.5-4.0	20,070,000	17,325,000	11/1,5/1	11/1	739,525	760,000	701,525	795,000
Series 2021-A	12/22/2021	11/1/2042	2.0-4.0	46,560,000	46,560,000	11/1,5/1	11/1	1,298,056	1,200,000	1,250,056	1,260,000
Total Revenue Bonds					**197,910,000**			**7,200,294**	**9,415,000**	**6,833,394**	**9,780,000**
Other:											
Series 2021-II Temp Note	10/26/2021	10/1/2025	1.02	3,917,000	3,917,000	10/1	10/1	39,953	475,000	35,108	479,000
Series 2022-I Temp Note	4/28/2022	5/1/2023	5.00	52,135,000	52,135,000	11/1,5/1	5/1	2,628,473	52,135,000	0	0
Series 2023-I Temp Note	4/25/2023	5/1/2024	5.00	34,575,000	0	11/1, 5/1	5/1	893,188	0	864,375	35,439,375
Total Other					**56,052,000**			**3,561,613**	**52,610,000**	**899,483**	**35,918,375**
Total Indebtedness					**359,006,176**			**14,134,646**	**69,966,829**	**11,422,972**	**53,499,559**

State of Kansas
City

Lawrence

2024

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 2023	Payments Due 2023	Payments Due 2024
Equipment and Vehicles	11/1/2017	120	2.26	1,064,200	592,056	125,907	125,907
				Totals	**592,056**	**125,907**	**125,907**

***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: 2024

Library found in: Lawrence
Douglas

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 2023	Proposed Year 2024
Ad Valorem	$5,287,000	$5,823,107
Delinquent Tax	$0	$50,000
Motor Vehicle Tax	$395,000	$367,820
Recreational Vehicle Tax	$0	$2,105
16/20M Vehicle Tax	$0	$705
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$5,682,000	$6,243,737
Difference in Total Taxes:	$561,737	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,310,674,863	$1,417,199,339
Did Assessed Valuation Decrease?	No	
Levy Rate	4.109	4.109
Difference in Levy Rate:	0.000	
Qualify for grant: 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 the State Library.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	24,924,415	24,891,636	28,674,586
Receipts:			
Ad Valorem Tax	22,791,231	27,445,000	xxxxxxxxxxxxxxxx
Delinquent Tax	265,318	250,000	250,000
Motor Vehicle Tax	1,934,206	1,900,000	1,905,977
Recreational Vehicle Tax			10,907
16/20M Vehicle Tax			3,654
Commercial Vehicle Tax			28,875
Watercraft Tax			6,587
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
PILOT	98,152	95,000	95,000
Specials	0		
Sales & Use Taxes	37,343,791	42,784,000	45,394,000
Franchise Fees	9,067,953	11,248,000	11,505,000
Licenses and permits	1,427,847	1,306,000	1,648,000
Intergovernmental	1,014,116	1,025,000	1,035,000
Charges for services	16,420,075	16,681,000	16,906,000
Fines, forfeitures, and penalties	883,891	850,000	850,000
Transfers In	4,563,569	4,402,350	4,577,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	245,260	175,000	175,000
Neighborhood Revitalization Rebate			
Miscellaneous	1,190,283	1,293,000	1,675,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**97,245,692**	**109,454,350**	**86,066,000**
Resources Available:	**122,170,107**	**134,345,986**	**114,740,586**

State of Kansas
City

Lawrence

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	122,170,107	134,345,986	
Expenditures:			
Personal Services	52,501,767	62,609,000	67,800,000
Internal Services	13,068,000	12,271,000	10,760,000
Operating Expenses	22,372,028	27,312,400	32,717,000
Capital Outlay	1,873,676	2,430,000	3,171,000
Transfers	7,463,000	1,049,000	1,134,000
Subtotal detail (Should agree with detail)	97,278,471	105,671,400	115,582,000
Cash Forward (2024 column)			28,533,586
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**97,278,471**	**105,671,400**	**144,115,586**
Unencumbered Cash Balance Dec 31	24,891,636	28,674,586	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	120,453,000	130,276,000	144,115,586
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	144,115,586
		Tax Required	29,375,000
	Delinquent Comp Rate:	2.0%	587,500
		Amount of 2023 Ad Valorem Tax	29,962,500

CPA Summary

Lawrence 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	18,573,982	26,101,132	25,620,132
Receipts:			
Ad Valorem Tax	10,647,339	10,584,000	xxxxxxxxxxxxxxxx
Delinquent Tax	124,571		
Motor Vehicle Tax	903,626	724,000	698,719
Recreational Vehicle Tax			3,999
16/20M Vehicle Tax			1,340
Commercial Vehicle Tax			10,586
Watercraft Tax			2,356
Specials	967,559	765,000	763,000
FEMA Reimbursements	265,942		
Bond Proceeds	4,793,555	52,135,000	52,285,000
Transfers In	942,905	398,000	398,000
Interest on Idle Funds	306,560	100,000	100,000
Neighborhood Revitalization Rebate			
Miscellaneous	1,190,171	140,000	
Does miscellaneous exceed 10% Total Re			
Total Receipts	**20,142,228**	**64,846,000**	**54,263,000**
Resources Available:	**38,716,210**	**90,947,132**	**79,883,132**
Expenditures:			
Principal	7,570,000	59,631,000	61,139,000
Interest	4,698,461	5,678,000	5,860,000
Cash Basis Reserve (2024 column)			23,920,132
Miscellaneous	346,617	18,000	18,000
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**12,615,078**	**65,327,000**	**90,937,132**
Unencumbered Cash Balance Dec 31	26,101,132	25,620,132	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	50,905,000	82,521,000	90,937,132
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	90,937,132
		Tax Required	11,054,000
	Delinquent Comp Rate:	2.0%	221,080
		Amount of 2023 Ad Valorem Tax	11,275,080

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	42,930	87,072	44,072
Receipts:			
Ad Valorem Tax	4,621,127	5,287,000	xxxxxxxxxxxxxxxx
Delinquent Tax	53,883		50,000
Motor Vehicle Tax	392,132	395,000	367,820
Recreational Vehicle Tax			2,105
16/20M Vehicle Tax			705
Commercial Vehicle Tax			5,573
Watercraft Tax			797
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**5,067,142**	**5,682,000**	**427,000**
Resources Available:	**5,110,072**	**5,769,072**	**471,072**
Expenditures:			
Lawrence Public Library	5,023,000	5,725,000	6,180,000
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**5,023,000**	**5,725,000**	**6,180,000**
Unencumbered Cash Balance Dec 31	87,072	44,072	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	5,023,000	5,725,000	6,180,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,180,000
		Tax Required	5,708,928
	Delinquent Comp Rate:	2.0%	114,179
		Amount of 2023 Ad Valorem Tax	5,823,107

CPA Summary

Lawrence 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,417,271	5,073,318	2,863,318
Receipts:			
State of Kansas Gas Tax	2,609,393	2,725,000	2,715,000
County Transfers Gas	164,718	233,000	220,000
Interest on Idle Funds	48,895	25,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,823,006**	**2,983,000**	**2,945,000**
Resources Available:	**6,240,277**	**8,056,318**	**5,808,318**
Expenditures:			
Operating Expenses	1,029,494	3,000	3,000
Capital Outlay	137,465	5,190,000	4,857,000
Transfers			
Cash Forward (2024 column)			948,318
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,166,959**	**5,193,000**	**5,808,318**
Unencumbered Cash Balance Dec 31	5,073,318	2,863,318	0
2022/2023/2024 Budget Authority Amoun	4,021,000	8,041,318	5,808,318

Adopted Budget

Capital Sales Tax	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	13,609,551	18,662,147	16,988,147
Receipts:			
Sales Tax	6,877,889	7,211,000	8,308,000
Transfer In	55,145		
Interest on Idle Funds	180,696	140,000	125,000
Miscellaneous	403,104	275,000	350,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,516,834**	**7,626,000**	**8,783,000**
Resources Available:	**21,126,385**	**26,288,147**	**25,771,147**
Expenditures:			
Operating Expenses	909,075	3,264,000	614,000
Capital Outlay	1,485,600	6,036,000	6,613,000
Transfers	69,563		
Cash Forward (2024 column)			18,544,147
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,464,238**	**9,300,000**	**25,771,147**
Unencumbered Cash Balance Dec 31	18,662,147	16,988,147	0
2022/2023/2024 Budget Authority Amoun	8,676,000	21,488,000	25,771,147

CPA Summary

Lawrence 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Transit**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	15,434,547	17,720,563	11,522,563
Receipts:			
Sales Tax	4,585,259	4,963,000	5,590,000
Charges for Services	283,306		
Transfer IN	1,207,931		
Interest on Idle Funds	192,668	93,000	95,000
Miscellaneous	9,900		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,279,064**	**5,056,000**	**5,685,000**
Resources Available:	**21,713,611**	**22,776,563**	**17,207,563**
Expenditures:			
Personal Services	115,304	182,000	0
Internal Services	169,000	45,000	115,000
Operating Expenses	2,591,444	4,279,000	4,461,000
Capital Outlay	1,117,300	6,748,000	1,492,000
Transfers			
Cash Forward (2024 column)			11,139,563
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,993,048**	**11,254,000**	**17,207,563**
Unencumbered Cash Balance Dec 31	17,720,563	11,522,563	0
2022/2023/2024 Budget Authority Amoun	17,075,000	20,324,000	17,207,563

Adopted Budget

Housing Trust	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,226,185	2,618,333	2,568,333
Receipts:			
Sales Tax	1,146,315	1,242,000	1,384,000
Transfer In	350,000	350,000	350,000
Interest on Idle Funds	24,565	19,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,520,880**	**1,611,000**	**1,749,000**
Resources Available:	**3,747,065**	**4,229,333**	**4,317,333**
Expenditures:			
Operating Expenses	1,128,732	1,661,000	2,987,000
Cash Forward (2024 column)			1,330,333
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,128,732**	**1,661,000**	**4,317,333**
Unencumbered Cash Balance Dec 31	2,618,333	2,568,333	0
2022/2023/2024 Budget Authority Amoun	2,538,000	3,665,000	4,317,333

CPA Summary

Lawrence 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Guest Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	624,212	1,099,858	1,382,858
Receipts:			
Guest Tax	1,987,099	2,386,000	2,500,000
Transfer In			
Interest on Idle Funds	7,902	5,000	5,000
Miscellaneous	7,442		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,002,443**	**2,391,000**	**2,505,000**
Resources Available:	**2,626,655**	**3,490,858**	**3,887,858**
Expenditures:			
Personal Services	180,908	199,000	523,000
Internal Services	73,000	94,000	129,000
Operating Expenses	1,272,889	1,815,000	2,138,000
Capital Outlay			150,000
Transfers			
Cash Forward (2024 column)			947,858
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,526,797**	**2,108,000**	**3,887,858**
Unencumbered Cash Balance Dec 31	1,099,858	1,382,858	0
2022/2023/2024 Budget Authority Amoun	1,986,000	2,590,000	3,887,858

Adopted Budget

Special Alcohol	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	9,405	305,497	96,497
Receipts:			
Liqour Tax	860,552	704,000	905,000
Transfer In		146,000	146,000
Interest on Idle Funds	3,808		
Miscellaneous	9,092		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**873,452**	**850,000**	**1,051,000**
Resources Available:	**882,857**	**1,155,497**	**1,147,497**
Expenditures:			
Personal Services	5,978	0	41,000
Operating Expenses	571,382	1,059,000	843,000
Cash Forward (2024 column)			263,497
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**577,360**	**1,059,000**	**1,147,497**
Unencumbered Cash Balance Dec 31	305,497	96,497	0
2022/2023/2024 Budget Authority Amoun	818,000	1,059,000	1,147,497

CPA Summary

Lawrence 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	50,090	437,620	437,620
Receipts:			
Liqour Tax	860,552	704,000	905,000
Transfer In			
Interest on Idle Funds	3,835		
Miscellaneous	2,265		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**866,652**	**704,000**	**905,000**
Resources Available:	**916,742**	**1,141,620**	**1,342,620**
Expenditures:			
Operating Expenses	479,122	704,000	790,000
Cash Forward (2024 column)			552,620
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**479,122**	**704,000**	**1,342,620**
Unencumbered Cash Balance Dec 31	437,620	437,620	0
2022/2023/2024 Budget Authority Amount	818,000	1,155,497	1,342,620

Adopted Budget

Law Enforcement Trust	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	298,247	539,318	444,318
Receipts:			
Drug Tax Distribution	289,944		
Forfeitures		20,000	
Interest on Idle Funds	5,811	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**295,755**	**25,000**	**5,000**
Resources Available:	**594,002**	**564,318**	**449,318**
Expenditures:			
Operating Expenses	54,684	120,000	40,000
Cash Forward (2024 column)			409,318
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**54,684**	**120,000**	**449,318**
Unencumbered Cash Balance Dec 31	539,318	444,318	0
2022/2023/2024 Budget Authority Amount	208,000	552,000	449,318

CPA Summary

Lawrence 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Kansas Fights Addiction Act**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		24,195	154,195
Receipts:			
Intergovernmental	24,193	230,000	100,000
Interest on Idle Funds	2		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,195**	**230,000**	**100,000**
Resources Available:	**24,195**	**254,195**	**254,195**
Expenditures:			
Operating Expenses		100,000	254,000
Cash Forward (2024 column)			195
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**100,000**	**254,195**
Unencumbered Cash Balance Dec 31	24,195	154,195	0
2022/2023/2024 Budget Authority Amount	0	254,195	254,195

Adopted Budget

Federal Funds Exchange	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		1,422,940	130,940
Receipts:			
Intergovernmental	1,206,255	1,200,000	1,100,000
Transfer IN	855,000		
Interest on Idle Funds	1,608	10,000	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,062,863**	**1,210,000**	**1,100,000**
Resources Available:	**2,062,863**	**2,632,940**	**1,230,940**
Expenditures:			
Personal Services			
Operating Expenses	45		
Capital Outlay	639,878	2,502,000	1,100,000
Cash Forward (2024 column)			130,940
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**639,923**	**2,502,000**	**1,230,940**
Unencumbered Cash Balance Dec 31	1,422,940	130,940	0
2022/2023/2024 Budget Authority Amount	2,128,000	2,632,940	1,230,940

CPA Summary

Lawrence 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City Parks Memorial**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	98,779	115,319	97,319
Receipts:			
Charges for Services	29,230	20,000	20,000
Interest on Idle Funds	1,271		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**30,501**	**20,000**	**20,000**
Resources Available:	**129,280**	**135,319**	**117,319**
Expenditures:			
Operating Expenses	13,961	38,000	38,000
Cash Forward (2024 column)			79,319
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,961**	**38,000**	**117,319**
Unencumbered Cash Balance Dec 31	115,319	97,319	0
2022/2023/2024 Budget Authority Amount	103,000	104,000	117,319

Adopted Budget

Farmland Remediation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,334,560	2,166,972	1,145,000
Receipts:			
Interest on Idle Funds	30,462	3,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**30,462**	**3,000**	**1,000**
Resources Available:	**2,365,022**	**2,169,972**	**1,146,000**
Expenditures:			
Personal Services	98,653	151,000	145,000
Operating Expenses	99,397	873,972	1,001,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**198,050**	**1,024,972**	**1,146,000**
Unencumbered Cash Balance Dec 31	2,166,972	1,145,000	0
2022/2023/2024 Budget Authority Amount	1,316,000	1,224,000	1,146,000

CPA Summary

Lawrence 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Cemetery Perpetual**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	34,436	57,951	69,951
Receipts:			
Charges for Services	23,400	20,000	20,000
Interest on Idle Funds	560		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,960**	**20,000**	**20,000**
Resources Available:	**58,396**	**77,951**	**89,951**
Expenditures:			
Operating Expenses	445	8,000	8,000
Cash Forward (2024 column)			81,951
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**445**	**8,000**	**89,951**
Unencumbered Cash Balance Dec 31	57,951	69,951	0
2022/2023/2024 Budget Authority Amount	22,000	52,000	89,951

Adopted Budget

Wee Folks Scholarship	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	101,309	87,122	67,122
Receipts:			
Donations	9,130	35,000	35,000
Interest on Idle Funds	744		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,874**	**35,000**	**35,000**
Resources Available:	**111,183**	**122,122**	**102,122**
Expenditures:			
Operating Expenses	24,061	55,000	55,000
Cash Forward (2024 column)			47,122
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**24,061**	**55,000**	**102,122**
Unencumbered Cash Balance Dec 31	87,122	67,122	0
2022/2023/2024 Budget Authority Amount	89,000	93,000	102,122

CPA Summary

Lawrence 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **TDD/TIF/NRA Funds**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	842,177	929,733	767,733
Receipts:			
Poperty Taxes	1,486,600	1,702,000	1,952,000
Sales Taxes	802,657	716,000	960,000
Intergovernmental	45,492		
Interest on Idle Funds	81		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,334,830**	**2,418,000**	**2,912,000**
Resources Available:	**3,177,007**	**3,347,733**	**3,679,733**
Expenditures:			
Incentives	2,247,274	2,580,000	2,812,000
Cash Forward (2024 column)			867,733
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,247,274**	**2,580,000**	**3,679,733**
Unencumbered Cash Balance Dec 31	929,733	767,733	0
2022/2023/2024 Budget Authority Amount	3,279,000	3,512,733	3,679,733

Adopted Budget

Water and Wastewater	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	25,481,951	29,819,348	35,097,348
Receipts:			
Intergovernmental	368,791		
Charges for Services	55,887,804	64,724,000	68,098,000
Transfer IN	453,000		
Interest on Idle Funds	343,343	300,000	300,000
Miscellaneous	272,410	180,000	185,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**57,325,348**	**65,204,000**	**68,583,000**
Resources Available:	**82,807,299**	**95,023,348**	**103,680,348**
Expenditures:			
Personal Services	11,762,375	12,590,000	13,512,000
Internal Services	5,129,000	5,917,000	5,988,000
Operating Expenses	10,951,746	16,034,000	18,278,000
Debt Service	18,826,997	19,357,000	19,357,000
Capital Outlay		2,197,000	2,187,000
Transfers	6,317,833	3,831,000	6,824,000
Cash Forward (2024 column)			37,534,348
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**52,987,951**	**59,926,000**	**103,680,348**
Unencumbered Cash Balance Dec 31	29,819,348	35,097,348	0
2022/2023/2024 Budget Authority Amount	90,650,000	99,328,000	103,680,348

CPA Summary

Lawrence 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	10,488,439	10,156,345	10,325,345
Receipts:			
Charges for Services	15,655,378	17,766,000	17,487,000
Intergovernmental	45,000	35,000	35,000
Recycling Income	850,000	450,000	850,000
Interest on Idle Funds	148,679	125,000	100,000
Miscellaneous	61,226	47,000	206,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,760,283**	**18,423,000**	**18,678,000**
Resources Available:	**27,248,722**	**28,579,345**	**29,003,345**
Expenditures:			
Personal Services	6,764,725	7,117,000	7,478,000
Internal Services	2,117,000	2,048,000	2,128,000
Operating Expenses	6,763,652	6,761,000	7,897,000
Debt Service			
Capital Outlay		1,262,000	1,955,000
Transfers	1,447,000	1,066,000	874,000
Cash Forward (2024 column)			8,671,345
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**17,092,377**	**18,254,000**	**29,003,345**
Unencumbered Cash Balance Dec 31	10,156,345	10,325,345	0
2022/2023/2024 Budget Authority Amount	23,263,000	26,162,000	29,003,345

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Public Parking**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	478,144	1,117,948	1,045,948
Receipts:			
License & Permits	275,472	300,000	343,000
Charges for Services	841,145	830,000	868,000
Fines and Penalties	801,000	875,000	994,000
Interest on Idle Funds	26,434	20,000	20,000
Miscellaneous	197,917	148,000	171,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,141,968**	**2,173,000**	**2,396,000**
Resources Available:	**2,620,112**	**3,290,948**	**3,441,948**
Expenditures:			
Personal Services	758,972	816,000	964,000
Internal Services	199,000	256,000	260,000
Operating Expenses	544,192	1,122,000	816,000
Debt		51,000	158,000
Capital			125,000
Transfer Out			
Cash Forward (column)			1,118,948
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,502,164**	**2,245,000**	**3,441,948**
Unencumbered Cash Balance Dec 31	1,117,948	1,045,948	0
2022/2023/2024 Budget Authority Amount	1,837,000	2,618,000	3,441,948

CPA Summary

Lawrence 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Storm Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,809,342	6,774,773	7,409,123
Receipts:			
Charges for Services	5,627,801	5,957,000	5,785,000
Interest on Idle Funds	78,156	25,000	25,000
Miscellaneous	364		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,706,321**	**5,982,000**	**5,810,000**
Resources Available:	**12,515,663**	**12,756,773**	**13,219,123**
Expenditures:			
Personal Services	941,357	1,414,000	1,751,000
Internal Services	464,000	334,000	371,000
Operating Expenses	3,135,309	1,150,000	1,240,000
Debt Service	463,224	365,000	1,120,000
Capital Outlay		1,784,000	2,022,000
Transfers	737,000	300,650	289,000
Cash Forward (2024 column)			6,426,123
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,740,890**	**5,347,650**	**13,219,123**
Unencumbered Cash Balance Dec 31	6,774,773	7,409,123	0
2022/2023/2024 Budget Authority Amoun	13,326,000	11,723,000	13,219,123

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Administrative Services**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	-4,515,917	403,179	1,750,179
Receipts:			
License & Permits	109,944	111,000	111,000
Administrative Charges	22,898,647	24,061,000	22,434,000
Transfer In			
Interest on Idle Funds	75,185	2,000	2,000
Miscellaneous	28,361		3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,112,137**	**24,174,000**	**22,550,000**
Resources Available:	**18,596,220**	**24,577,179**	**24,300,179**
Expenditures:			
Personal Services	10,350,009	11,518,000	11,910,000
Operating Expenses	7,791,803	10,314,000	10,015,000
Debt		515,000	515,000
Capital	47,869	480,000	25,000
Transfer Out	3,360		
Cash Forward (column)			1,835,179
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,193,041**	**22,827,000**	**24,300,179**
Unencumbered Cash Balance Dec 31	403,179	1,750,179	0
2022/2023/2024 Budget Authority Amoun	22,350,000	24,174,000	24,300,179

CPA Summary

Lawrence 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health and Wellness**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	15,067,547	15,962,188	16,010,188
Receipts:			
Charges for Services	13,376,654	13,525,000	13,525,000
Health Reimbursements	825,349	575,000	625,000
Interest on Idle Funds	202,167	175,000	175,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,404,170**	**14,275,000**	**14,325,000**
Resources Available:	**29,471,717**	**30,237,188**	**30,335,188**
Expenditures:			
Personal Services		97,000	94,000
Operating Expenses	13,509,529	14,130,000	16,162,000
Transfers			
Cash Forward (2024 column)			14,079,188
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,509,529**	**14,227,000**	**30,335,188**
Unencumbered Cash Balance Dec 31	15,962,188	16,010,188	0
2022/2023/2024 Budget Authority Amount	27,890,000	29,198,000	30,335,188

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Risk Management Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,465,569	2,327,152	3,007,152
Receipts:			
Charges for Services	2,907,000	3,147,000	3,058,000
Interest on Idle Funds	32,407	30,000	30,000
Miscellaneous	105,347		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,044,754**	**3,177,000**	**3,088,000**
Resources Available:	**4,510,323**	**5,504,152**	**6,095,152**
Expenditures:			
Personal Services	71,053	112,000	123,000
Operating Expenses	2,112,118	2,385,000	2,935,000
Debt			
Capital			
Transfer Out			
Cash Forward (column)			3,037,152
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,183,171**	**2,497,000**	**6,095,152**
Unencumbered Cash Balance Dec 31	2,327,152	3,007,152	0
2022/2023/2024 Budget Authority Amount	4,216,000	4,723,000	6,095,152

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CPA Summary

Lawrence

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Airport Fund		**Parks Endowment**		**Cemetery Mausoleum**		**Equipment Reserve**		**Capital Projects Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	696,074	Cash Balance Jan 1	61,958	Cash Balance Jan 1	100	Cash Balance Jan 1	5,579,860	Cash Balance Jan 1	26,742,366	33,080,358
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges for Services	96,922	Donations		Donations		Fines	29,102	Proceeds	53,825,959	
Interest	20,630	Interest	1,400	Interest		Interest	44,145	Interest	960,234	
Misc.	148,668	Misc		Misc.		Misc.	5,450	Misc.		
Transfer IN	216,000					Transfer IN	6,499,000			
Total Receipts	482,220	Total Receipts	1,400	Total Receipts	0	Total Receipts	6,577,697	Total Receipts	54,786,193	61,847,510
Resources Available:	1,178,294	Resources Available:	63,358	Resources Available:	100	Resources Available:	12,157,557	Resources Available:	81,528,559	94,927,868
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	39,342	Operating	14,170	Operating		Operating	511,909	Personal	154,911	
Internal	13,000	Capital		Capital		Vehicles	3,240,643	Operating	3,402,208	
Operating	273,778					Transfer Out	1,207,931	Debt	22,719,837	
Capital	155,457							Capital	11,007,613	
								Transfers	275,905	
Total Expenditures	481,577	Total Expenditures	14,170	Total Expenditures	0	Total Expenditures	4,960,483	Total Expenditures	37,560,474	43,016,704
Cash Balance Dec 31	696,717	Cash Balance Dec 31	49,188	Cash Balance Dec 31	100	Cash Balance Dec 31	7,197,074	Cash Balance Dec 31	43,968,085	51,911,164 **
										51,911,164 **

**Note: These two block figures should agree.

CPA Summary

Lawrence

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ilities Bonded Constructties		**Non-Bonded Constru**		**Federal Grants**		**ARPA Grant**		**Fair Housing Grant**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	52,016,000	Cash Balance Jan 1	8,202,767	Cash Balance Jan 1	55,697	Cash Balance Jan 1	5,606	Cash Balance Jan 1	218,366	60,498,436
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Proceeds		Int	94,712	Grants	10,437,322	Grants	7,312,278	Grants	10,912	
Interest	725,689	Misc.		Misc	3,952	Interest	190,710	Interest	22	
Misc.	131	Transfers	3,227,833							
Total Receipts	725,820	Total Receipts	3,322,545	Total Receipts	10,441,274	Total Receipts	7,502,988	Total Receipts	10,934	22,003,561
Resources Available:	52,741,820	Resources Available:	11,525,312	Resources Available:	10,496,971	Resources Available:	7,508,594	Resources Available:	229,300	82,501,997
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Operating	5,934,174	Operating	1,663,128	Personnel	484,340	Personnel	7,257,278	Personnel	13,650	
Capital	819,840	Capital		Operating	5,807,741	Operating	55,000	Operating	10,956	
Transfer Out				Capital	5,113,344	Capital				
				Transfers	55,145					
Total Expenditures	6,754,014	Total Expenditures	1,663,128	Total Expenditures	11,460,570	Total Expenditures	7,312,278	Total Expenditures	24,606	27,214,596
Cash Balance Dec 31	45,987,806	Cash Balance Dec 31	9,862,184	Cash Balance Dec 31	-963,599	Cash Balance Dec 31	196,316	Cash Balance Dec 31	204,694	55,287,401 **
					See Tab B					55,287,401 **

**Note: These two block figures should agree.

CPA Summary

Lawrence

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

(1) Fund Name: CDBG		(2) Fund Name: Home Grant		(3) Fund Name: Transportation Planning		(4) Fund Name: State Grants		(5) Fund Name: Ground Little Prairie Com		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	78,455	Cash Balance Jan 1	-26,165	Cash Balance Jan 1	1,444	Cash Balance Jan 1		Cash Balance Jan 1	8,286	62,020
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	1,228,476	Grants	280,868	Grants	273,028	Grants	673,155			
Misc	80,636	Misc	35,459	Misc		Misc				
Transfer						Transfers	69,563			
Total Receipts	1,309,112	Total Receipts	316,327	Total Receipts	273,028	Total Receipts	742,718	Total Receipts	0	2,641,185
Resources Available:	1,387,567	Resources Available:	290,162	Resources Available:	274,472	Resources Available:	742,718	Resources Available:	8,286	2,703,205
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	196,748	Personnel	44,027	Personnel	201,790	Personnel	200,512			
Operating	827,755	Operating	233,814	Operating	67,839	Operating	531,664			
Capital	352,301	Capital		Capital		Capital	2,097,582			
				Transfers	8,210	Transfers	855,000			
Total Expenditures	1,376,804	Total Expenditures	277,841	Total Expenditures	277,839	Total Expenditures	3,594,758	Total Expenditures	0	5,527,242
Cash Balance Dec 31	10,763	Cash Balance Dec 31	12,321	Cash Balance Dec 31	-3,367	Cash Balance Dec 31	-2,852,040	Cash Balance Dec 31	8,286	-2,824,037 **
					See Tab B		See Tab B			-2,824,037 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

Lawrence

will meet on August 22, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	97,278,471	19.935	105,671,400	21.292	144,115,586	29,962,500	21.142
Debt Service	12,615,078	9.313	65,327,000	7.806	90,937,132	11,275,080	7.956
Library	5,023,000	4.042	5,725,000	4.109	6,180,000	5,823,107	4.109
Special Highway	1,166,959		5,193,000		5,808,318		
Capital Sales Tax	2,464,238		9,300,000		25,771,147		
Transit	3,993,048		11,254,000		17,207,563		
Housing Trust	1,128,732		1,661,000		4,317,333		
Guest Tax	1,526,797		2,108,000		3,887,858		
Special Alcohol	577,360		1,059,000		1,147,497		
Special Recreation	479,122		704,000		1,342,620		
Law Enforcement Trust	54,684		120,000		449,318		
Kansas Fights Addiction Act			100,000		254,195		
Federal Funds Exchange	639,923		2,502,000		1,230,940		
City Parks Memorial	13,961		38,000		117,319		
Farmland Remediation	198,050		1,024,972		1,146,000		
Cemetery Perpetual	445		8,000		89,951		
Wee Folks Scholarship	24,061		55,000		102,122		
TDD/TIF/NRA Funds	2,247,274		2,580,000		3,679,733		
Water and Wastewater	52,987,951		59,926,000		103,680,348		
Solid Waste	17,092,377		18,254,000		29,003,345		
Public Parking	1,502,164		2,245,000		3,441,948		
Storm Water	5,740,890		5,347,650		13,219,123		
Administrative Services	18,193,041		22,827,000		24,300,179		
Health and Wellness	13,509,529		14,227,000		30,335,188		
Risk Management Fund	2,183,171		2,497,000		6,095,152		
Non-Budgeted Funds-A	43,016,704						
Non-Budgeted Funds-B	27,214,596						
Non-Budgeted Funds-C	5,527,242						
Totals	316,398,868	33.290	339,754,022	33.207	517,859,915	47,060,687	33.207
						*Revenue Neutral Rate***	*30.711*
Less: Transfers	18,439,947		6,303,000		9,121,000		
Net Expenditure	297,958,921		333,451,022		508,738,915		
Total Tax Levied	38,835,894		43,523,400		xxxxxxxxxxxxxxx		
Assessed Valuation	1,166,581,186		1,310,674,863		1,417,199,339		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	88,285,000		190,091,000		105,044,176		
Revenue Bonds	174,405,000		129,770,000		197,910,000		
Other	40,070,000		22,605,000		56,052,000		
Lease Purchase Principal	814,845		702,677		592,056		
Total	303,574,845		343,168,677		359,598,232		

*Tax rates are expressed in mills

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

Lisa Larsen

City Official Title: Mayor

RESOLUTION NO. 7503

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, 2024.

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, 2024, 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 22nd day of July, 2023, 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 August 22, 2023, 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 2024 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 2024 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, 2024.

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 2024 City Budget:

	Proposed Budget Year for 2024		
	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
FUND			
General	144,115,586.00	29,962,500.00	21.142
Debt Service	90,937,132.00	11,275,080.00	7.956
Library	6,180,000.00	5,823,107.00	4.109
Special Highway	5,808,318.00		
Capital Sales Tax	25,771,147.00		
Transit	17,207,563.00		
Housing Trust	4,317,333.00		
Guest Tax	3,887,858.00		
Special Alcohol	1,147,497.00		
Special Recreation	1,342,620.00		
Law Enforcement Trust	449,318.00		
Kansas Fights Addiction Act	254,195.00		
Federal Funds Exchange	1,230,940.00		
City Parks Memorial	117,319.00		
Farmland Remediation	1,146,000.00		
Cemetery Perpetual	89,951.00		
Wee Folks Scholarship	102,122.00		
TDD/TIF/NRA Funds	3,679,733.00		
Water and Wastewater	103,680,348.00		
Solid Waste	29,003,345.00		
Public Parking	3,441,948.00		
Storm Water	13,219,123.00		
Administrative Services	24,300,179.00		
Health and Wellness	30,335,188.00		
Risk Management Fund	6,095,152.00		
Non-Budgeted Funds-A			
Non-Budgeted Funds-B			
Non-Budgeted Funds-C			
Totals	517,859,915.00	47,060,687.00	33.207

SECTION 5. The Governing Body hereby determines and provides that, for the 2024 City budget, it shall be necessary to appropriate and budget property tax revenues in an amount that exceeds the revenues budgeted and expended in 2023. The 2024 City Budget shall provide for property tax revenues in an amount that exceeds the year 2023 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

conducted at the August 22, 2023, public meeting, wherein the Governing Body approved, by a 5-0 majority, a budget exceeding the revenue neutral rate.

SECTION 7. The City Clerk is directed to file the 2024 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 5th day of September 2023.

APPROVED:

_____
Lisa Larsen
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 Governing Body of the City of Lawrence, Kansas to Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 22, 2023
Resolution No. 7449

Governing Body Member	Yes	No	No Vote
Lisa Larsen, Mayor	X		
Bart Littlejohn, Vice-Mayor	X		
Courtney Shipley	X		
Brad Finkeldei	X		
Amber Sellers	X		
TOTAL	5	0	

Certified:

Sherri Riedemann, CMC
City Clerk



RESOLUTION NO. 7499

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 30.711 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 August 22, 2023, 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:

In accordance with K.S.A. 79-2988, the Governing Body hereby approves exceeding the Revenue Neutral Rate of 30.711 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 22nd day of August, 2023.

APPROVED:

Lisa Larsen
Mayor

ATTEST:

Sherri Riedemann
City Clerk

APPROVED AS TO FORM:

Toni Wheeler
City Attorney

LJWORLD.COM
LAWRENCE JOURNAL-WORLD

AFFIDAVIT IN PROOF OF PUBLICATION

STATE OF KANSAS
Douglas County

Kelly Schellman of the Legal Dept. of the Lawrence Daily Journal-World being first duly sworn, deposes and says:

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 07/22/2023 with publications being made on the following dates:
07/22/2023

Subscribed and sworn to before me this 22nd day of July 2023

Notary Public

My Commission Expires: 08/19/2024

Publication Charges: $361.17

ALLISON TAIT
Notary Public - State of Kansas
My Appt. Expires 08/19/2024

See Proof on Next Page

Newspaper page size: Width: 10.00 in., Height: 20.27 in.

(First published in the Lawrence Daily Journal-World on 22nd of July 2023)

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

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Lawrence

will meet on August 22, 2023 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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Special Highway	1,166,959		5,193,000		5,808,318		
Capital Sales Tax	2,464,235		9,300,000		35,771,147		
Transit	3,923,048		11,251,000		17,207,563		
Housing Trust	1,128,732		1,661,000		4,317,333		
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City Parks Memorial	13,961		38,000		117,319		
Farmland Remediation	195,059		1,021,972		1,146,001		
Cemetery Perpetual	445		8,000		89,951		
Wee Folks Scholarship	24,061		55,000		102,122		
LDD HHNRA Funds	2,247,274		2,580,000		3,679,733		
Water and Wastewater	52,957,951		59,976,000		103,691,348		
Solid Waste	12,012,372		18,254,000		29,003,345		
Public Parking	1,502,164		2,245,000		3,431,948		
Storm Water	5,740,890		5,347,650		13,219,123		
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Non-Budgeted Funds-A	43,016,704						
Non-Budgeted Funds-B	27,214,976						
Non-Budgeted Funds-C	5,527,242						
Totals	316,395,868	33.300	339,751,022	33.297	517,859,915	47,065,687	33.207
						Revenue Neutral Rate **	30.711
Less: Transfers	18,439,947		0		0		
Net Expenditure	297,955,921		339,751,022		517,859,915		
Total Tax Levied	98,835,893		41,523,400		xxxxxxxxxxxx		
Assessed Valuation	1,166,581,186		1,310,674,863		1,417,199,339		
Outstanding Indebtedness							
January 1,	2021		2022		2023		
GO Bonds	88,285,000		120,095,000		105,044,176		
Revenue Bonds	174,405,000		129,770,000		197,910,000		
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Lease Purchase Principal	814,845		702,677		592,056		
Total	303,574,845		333,168,677		359,598,232		

* Tax rates are expressed in mills

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

Lisa Larsen

City Official Title: Mayor