

Memorandum

City of Lawrence

City Manager's Office

TO: City Commission
CC: City Manager's Office
FROM: Finance Department
DATE: August 13, 2024 (updated)
RE: Response to City Commission 2025 Budget Questions

Questions

In the 2024 budget we predicted a \$2.8 million increase in franchise fees. That never materialized and a small increase is predicted for 2025 over 2024 actual. What was the reason this increase never materialized? Franchise fees are based on proprietary calculations made by our utility providers based on actual sales performance. The City does not have access to the full calculations and therefore it can be difficult to forecast. It appears that franchise fees started 2023 very strong in Q1 and Q2 and similar to sales tax the trend did not continue at the forecasted pace. The small increase for 2025 over 2024 is based on 2024 projected actuals and understanding that Kansas Gas is in the process of requesting a price increase with the KCC for 2025.

Why are licenses and permits expected to decrease from 2024 for 2025? Reviewing 2023 actuals and what has been received so far in 2024, the budgeted numbers for 2025 seem more appropriate than what was budgeted for 2024. There are several outside variables that make this revenue projection difficult including, supply chain issues, material costs, weather, interest rates, etc.

The budget anticipates nearly a \$3 million increase in interest, what is the basis for that assumption (and why is it only half of 2023 amounts). Market Interest rates increased in 2021 and 2022 and that resulted in increased portfolio interest revenue in 2023. For our Governmental funds we saw \$6.9MM (unaudited) in 2023 and we are projected to hit \$6.4MM for 2024. For the 2025 budget we have factored in those trends, as well as being mindful that the Federal Reserve has signaled one anticipated rate cut in 2024. This recommended budget also contemplates spending down fund balances in 2024 and 2025. Combining these factors, we developed an investment projection slightly lower than 2024 anticipated.

There is a \$1.8 million increase in vehicle expenditures in 2025 from 2024 in the general fund, I assume those are in addition to the vehicles in the CIP? However, we have \$3 M in fund balance in the vehicle equipment and replacement fund - why are we not utilizing some of that fund balance (or are we trying to limit the spend down to a \$1 M a year?). Nearly \$1 million of the Vehicle and Equipment Replacement Fund's fund balance is



reserved for use by Municipal Court. The remaining amount is limited until we come up with a long-term sustainable plan for funding vehicles as well as the appropriate amount in reserves for unplanned replacements.

What is the budgeted amount for the two new support services (HR and budget) in Fire and Medicare?

Human Resources Analyst (1) \$93,294
Salary and Benefits: \$90,794
One-Time Outfitting Costs: \$2,500

Budget Analyst (1) \$93,294
Salary and Benefits: \$90,794
One-Time Outfitting Costs: \$2,500

What is the budgeted amount for the two new deputy chiefs (or is that just moving front line firefighters to management?)

Total (2) \$557,491
Salary and Benefits: \$373,891
One-Time Outfitting Costs: \$183,600

Alcohol Tax - we are budgeting to have revenue exceed expenses by \$224,000 in that fund, which will bring the available fund balance over reserve to \$607,00- why are we not proposing to spend a large portion of those funds in this tight budget year, or are we saving those in case the sales tax does not pass? [There are several options to utilizing this funding, including providing some relief to the expected 2024 General Fund deficit and meeting some unmet need in the 2025 budget. However, until those plans are solidified, the dollars are being shown as fund balance.](#)

Is doubling the sales tax for affordable housing/homelessness the most we can request under state law? Or could we go from 0.05 to .15? Is this a new proposed tax or does it extend the 0.05 for 10 years at the same time? Would we put anything on the ballot about transit tax (I believe it needs to be extended again pretty soon). Whenever transit comes up for renewal, is there a chance we can reduce it as an offset? [No. All cities can levy sales tax of up to 1.0% for special purposes. Local sales tax may be levied in five-hundredth percent increments \(0.05%\). Currently, the City has the following special sales taxes totaling 0.55%:](#)

- 0.2% for the public transit system
- 0.3% for public infrastructure and fire apparatus/equipment
- 0.05% for affordable housing initiatives

The City Commission could ask the voters to approve a special sales tax for affordable housing/homelessness of 0.15% and still be under the 1.0% total cap for special sales taxes. (The new total beginning April 2025 would be 0.65%).

The proposal repeals the existing special sales tax (of 0.05% for affordable housing) and replaces it with a new sales tax (of 0.10% for affordable housing and homelessness



programs). If approved, the “new” sales tax will be in effect on April 1, 2025 until March 31, 2035. If the ballot measure does NOT pass, the existing special sales tax for affordable housing approved by the voters and effective April 2019, will continue as previously approved by the voters. It will sunset on March 31, 2029.

The special sales tax for transit (0.2%) commenced April 1, 2019 and will sunset on March 31, 2029. The Transit Fund sales tax needs to be evaluated depending on the future desired level of service. Transit will develop a financial forecast to share in the near future. As a reminder, the .05% affordable housing sales tax was repurposed from the former transit expansion sales tax.

Special Recreation Fund - we have revenues over expenses of \$166,000 and a fund balance of \$822,000, why are we not proposing to spend some of that instead of cutting recreation budget? Parks is exploring allowable expenses and will share potential adjustments in the near future.

The fund balance in Capital sales tax is \$9.3, transportation is \$7.0 M, and Special gasoline is \$2.5 M, for a total of almost \$19.0 M - how are those proposed to be spent in future CIPs (maybe show us some graphs with the 5 year CIP effect on fund balances)

Capital Sales Tax Fund – You can see the draw down of fund balance from 2025-2029.

**CITY OF LAWRENCE, KANSAS
FIVE YEAR CAPITAL IMPROVEMENT PLAN - CAPITAL SALES TAX FUND**

	2025	2026	2027	2028	2029	TOTAL	Score
Beginning Balance	18,168,073	12,366,073	8,977,393	6,259,246	3,541,333		
Reserves	2,208,493	1,861,973	1,803,945	1,858,192	1,786,192		
Available Balance	15,959,580	10,504,100	7,173,448	4,401,054	1,755,141		
Operating Expenses "Plug"	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		
Infrastructure Sales Tax Revenues	7,633,000	7,938,320	8,255,853	8,586,087	8,929,530	41,342,790	
MS5-D25000 ADA Sidewalk Reconstruction	80,000	750,000	80,000	750,000	80,000	1,740,000	30
MS5-G25000 ADA Brick Sidewalk Reconstruction	1,000,000	100,000	1,000,000	100,000	1,000,000	3,200,000	29
MS5-D25000 ADA Right-of-Way Transition Program ¹	1,161,000	1,786,000	2,411,000	3,036,000	3,036,000	11,430,000	29
MS5-A24000 Sidewalk/Bike/Ped Improvements	725,000	750,000	780,000	810,000	850,000	3,915,000	24
FM1-00007 Replacement SCBA	1,650,000	-	-	-	-	1,650,000	21
MS1-00040 Maple St PS Conveyance Improvements	-	-	-	25,000	500,000	525,000	20
MS1-00049 Iowa - 6th St to Harvard Improvements	150,000	1,200,000	-	-	-	1,350,000	19
MS1-00005 Mass. St. - 14th to 23rd St Multimodal Improvement	1,000,000	-	-	-	-	1,000,000	19
MS6-M25000 Street Maintenance Program	5,519,000	5,741,000	5,703,000	5,283,000	3,700,000	25,946,000	18
PR5-B23004 Lawrence Loop Trail from Queens Rd to Kasold	-	-	-	300,000	-	300,000	18
PR-239000 Lawrence Loop - Michigan to Sandra Shaw Park ²	650,000	-	-	-	-	650,000	17
PR5-B23003 Lawrence Loop Trail -7th street to Constant Park ³	500,000	-	-	-	700,000	1,200,000	17
Infrastructure Sales Tax Expenditures⁴	13,435,000	11,327,000	10,974,000	11,304,000	10,866,000	52,906,000	
Ending Balance	12,366,073	8,977,393	6,259,246	3,541,333	1,604,863		



Special Gasoline Sales Tax Fund – You can see the draw down of fund balance from 2025-2029.

**CITY OF LAWRENCE, KANSAS
FIVE YEAR CAPITAL IMPROVEMENT PLAN - SPECIAL GASOLINE SALES TAX FUND**

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>TOTAL</u>	<u>Score</u>
Beginning Balance	3,652,939	3,226,939	2,536,939	1,979,939	1,960,289		
Special Gasoline Tax Revenues	2,800,000	2,940,000	3,087,000	3,241,350	3,403,418	15,471,768	
MS6-M25000 Street Maintenance Program	2,756,000	3,004,000	2,924,000	2,570,000	3,500,000	14,754,000	18
MS3-G25000 Vehicle replacement supported by gas tax	470,000	626,000	720,000	691,000	575,000	3,082,000	11
Special Gasoline Tax Expenditures	3,226,000	3,630,000	3,644,000	3,261,000	4,075,000	17,836,000	
Ending Balance	3,226,939	2,536,939	1,979,939	1,960,289	1,288,707		
Unfunded							
MS6-B27000 Downtown Lawrence Traffic Signal Improvement Project	-	-	250,000	1,750,000	-	2,000,000	19
Total Unfunded	-	-	250,000	1,750,000	-	2,000,000	

Transit: Transit has a fund balance goal of 5.0 M, adding in the 406k allocated for local match in the CIP for the downtown station that leaves roughly 1.6 M. Transit is exploring options but has no immediate plans for these remaining funds.

More information from Transit:

- Annual service contract cost is increasing at a higher rate than sales tax + formula fund revenue.
- We have set an internal policy of a \$5M fund balance goal, which would allow us to match 1 year of federal/state funds in the event that our sales tax referendum does not pass in 2027. Then we could go back out for referendum in 2028 without eliminating transit service.

Why reduce wee folks scholarship funds from \$55,000 to \$35,000 when we still have \$47,000 in fund balance? Parks & Recreation has two scholarship funds (Wee Folk and All Ages Scholarship Funds); in 2023 we awarded \$31,300 from Wee Folk (100% of applicants), so that budget was reduced. However, we still have the All Ages Scholarship fund should the need exceed the available \$35,000 or amend the budget to increase expenditures.

Is there a future intended use for the \$800,000 in reserves in the economic development fund? These are pass-through funds only meant for reimbursements. We believe most of the fund balance is due to the timing of payments, but will analyze further.

We have \$825,000 income over expenses in the Administrative Services Fund, with a \$3.3 million in available funds? Is there a consideration to use these reserves to fill the general fund reserves shortfall, rather than generating \$3.4 million in revenue over expenses in the general fund. The fund balance built in the Administrative Services Fund (601) was intentional to pay off the nearly \$3 million temporary note for the Tyler ERP/financial system next year.

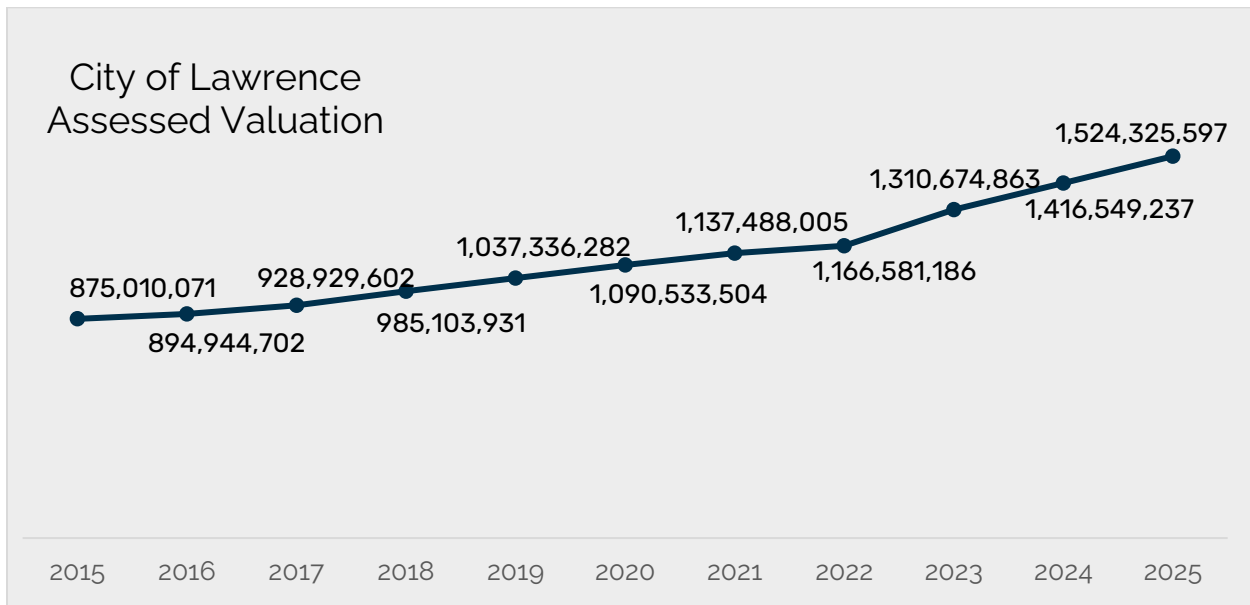
What does 1 mil increase generate? \$1,524,325. However, we budget a 2% delinquency, resulting in a mill value of approximately 1,493,839.



What are we predicting sales tax growth to be in 2025? 3%? **Yes.**

What are we predicting assessed valuation growth to be in 2025? And how does that compare to the past years (there is a sales tax chart in the presentation but not an assessed value or property tax chart) - I would be interested in those charts

2025 - 1,524,325,597 (approx. 7% growth over 2024)
2024 - 1,416,549,237 (approx. 8% growth over 2023)
2023 - 1,310,674,863 (approx. 12% growth over 2022)



Where there any changes to the CIP from when it was presented a few weeks ago? **Yes, there were some changes, including to Airport and State Grant for Taxiway C work being done with the apron project. We will provide the updated CIP.**

What would the mill levy be if we kept 4 person truck but decided not to do the expansions but also prevent further cuts as in Option 2 and 3? However does that account for the money freed up in the CIP?

Restore 4-person staffing (with no expansion): Estimate \$2.2 million*
Restore other service levels: Estimate \$5.2 million*

Estimated mill: 4.9 mills*

*Rough estimates that require further analysis

Because we have made the decision to draw down fund balance in the Bond & Interest Fund, any decision to defer station expansion would not free up any dollars. That fund balance would remain in debt service for future allocations and to sustain the necessary policy fund balance requirements as inflation and expenditures continue to increase. As a



reminder, the debt service fund is restricted per State statute for use only on debt service transactions and cannot be used for any other purpose.

I did not see in the presentation anything about the other surrounding communities that use 3 person fire trucks, can you provide that list? What is the response to the line of analysis that you can go to 3 person trucks in large cities because you have lots of fire stations to get assistance from on large fires, but since we only have 5 stations, maybe going to 6 than 7, that we need the 4 person trucks.

Agency	Engine/Pumper/Quint	Truck	Hook & Ladder	Rescue	EMS Squad	Ambulance
LDCFM	4		3*	3*		2
Independence	3	3		3		
CFD2	3	3			2	
CJCFD	3		3			2
OP FD	3/4**					
KCK FD	3	4				
Shawnee FD	3/4**	4				
Olathe FD	3	4		4		
KCFD	4	4	2	6	2	2
Topeka	3	3			2	
Lees Summit	3					2
Lenexa	3				2	
Leawood	3	3				

*LDCFM Ladder 5 also functions as a heavy rescue for the County.

** OPFD and Shawnee FD report requiring some of their first out pumping apparatus to be minimum staffed with 4 firefighters

We're focused on the "Engine/Pumper/Quint" category for this discussion. Overland Park staffs this type of apparatus with 4 when they are in a station without any other resources. We have additional resources in every station. Also waiting to hear back from Shawnee's Fire Chief for clarification.

Regarding large city capability versus small city capability, that's a very nuanced issue and there are several considerations that need to be included in a response. First, one figure that we pay attention to in our Standard of Cover is the effective response force (ERF) and the time that it takes to assemble an ERF. The ERF is the number of responders that we believe are necessary to complete all of the tasks at a given incident. If we are reducing the number of firefighters on apparatus, we will have to send additional apparatus to an incident in order to assemble the ERF and this may take more time than at current because one or more units from further away will need to be added to the response. Second, the addition of fire stations into the system will increase the aspect that is referred to as dispersion which means that we'll have more resources in more areas of town (particularly at the 7-station level). This increased dispersion will lower our initial unit arrival times and may decrease ERF assembly times because we have more resources in more places. Third, when (or if) we get to the 7-station level, we project having minimum staffing of 42 firefighters on per shift. This will increase the number of firefighters available in the system. The current minimum staffing level is 39, though we've temporarily dropped it to 36 in order to address mandatory overtime concerns from employees and budgetary consideration. Fourth, because we propose to add Medic Units for each of the new



stations, there will be five trained firefighters on duty at each station. While one unit or the other is frequently out of the station, it's no guarantee that these crews will be available to respond together.

What is the response to the line of analysis that 4-man trucks provides more fire safety than expanded stations with 3 people to a truck?

In that scenario, the fire companies that are 4-person will maintain their current level of efficiency but, because of the increasing footprint of the city, we'll experience increased response times for the initial unit arrival. This is for all emergencies and not just fires. When there is a cardiac arrest, we need a fire engine to respond in addition to the ambulance because the additional personnel are necessary for the efficient delivery of care.

Additionally, there becomes a point when the proximity to an incident begins to outweigh other considerations. For example, if a firefighter with an extinguisher is right next to a garbage can on fire, they can use a fire extinguisher to contain a fire as soon as it starts. Alternatively, if the nearest fire engine to that same garbage can fire is 20 minutes away, the whole house may be involved by the time the engine arrives. While we can't place a firefighter at every house or on every corner, our goal is to locate enough resources in enough places that we can arrive in time to make a positive difference.

Has the finance department identified what our RNR will be? This number is provided by the County, 30.766

What is the value of one (1) mill? i.e. 1 mill = \$x,xxx,xxx.xx. \$1,524,325. However, we budget a 2% delinquency, resulting in a mill value of approximately 1,493,839.

What is attributing to the City Mgr Office's increase in expenditures (FY24 \$1,413,000/FY25 proposed \$3,917,000)? This is due to the creation of the Homeless Solutions division (\$2.5M budget in 2025).

The \$884,000 from Special Alcohol is to administer funding for what projects? This is for payments to outside organizations.

- Bert Nash, homeless case management \$400,000
- Lawrence Community Shelter, emergency shelter \$296,000
- Mirror Inc, substance use disorder support \$75,000
- APRN (medical provider) for homeless response team \$66,667
- Homeless Resource Center, day center services \$28,333
- Sexual Trauma & Abuse Care Center, Safe Bar program \$18,000

The \$100,000 from the Kansas Fights Addiction Act Fund to the Police Dept is for what? This funding amount is determined by the State. Until an amount is determined, we've budgeted \$100,000. Although currently shown in Police, this funding allocation includes input from LDCFM and Homeless Solutions to match the criteria as outlined by opioid settlements. In the next budget iteration, we plan to move these funds from Police to LDCFM.



Provide the City's utility rate projections the Commission voted on. The Commission adopted a 2025 rate increase of 11% for the water/wastewater utilities. 2025 rate recommendations for the stormwater and solid waste utilities will be provided this fall.

Prairie Park Nature Center: current revenue/expenditure numbers

2023 Actual Expenditures \$430,033
2023 Actual Revenues \$71,992

2024 Budgeted Expenditures \$458,000
2024 Budgeted Revenues \$85,000

2025 Proposed Expenditures \$484,000
2025 Proposed Revenues \$85,000

Code Compliance: what is the current department FTE? Are these FTEs currently filled? Code Compliance currently has 2 Code Compliance Officers, 2 Senior Code Compliance Officers, 1 Code Compliance Supervisor, 1 Rental Licensing Technician. All of these positions are filled.

LKPD: the non-sworn investigator in the Special Victims Unit is being removed - is this an underutilized FTE? This is not an underutilized position, but it is a vacant position in the Investigations program.

Is there a sunset on the Capital Sales Tax Fund? Yes, 2029.

A question was raised about the impact of the five fire fighters. It was stated last year that these would significantly reduce overtime. Did it? How or why not?

LDCFM staffing experiences regular peaks and valleys as current employees leave and new employees are hired. At the end of 2023 we were in a valley and were working to onboard 14 new employees (8 for existing openings, 5 for the "newly authorized" employees, and we received permission to hire ahead for 1 pending retirement). Following the interview process, we extended job offers to 17 total individuals (14 primary candidates and 3 alternates). Of the 14 positions that we were trying to fill, we were able to hire and onboard 12 employees (with the academy starting in the first part of January 2024). Our onboarding process from the first day of the academy to the first day of "counting" towards minimum staffing levels is 16 weeks which is a combination of regular employee processing, fire training, EMS training, etc. We're looking at ways to reduce this time frame, but we also think that the process used this year put the most prepared recruit class into the stations as we have seen. Since the start of 2024, we've had six additional employees leave LDCFM employment (3 retirements, 2 moved out of state, and one accepted a lateral promotion to another local agency) and, barring any discussion of budget changes, we would be talking about initiating a hiring process.

The five additional firefighters have had a positive impact on our rate of overtime expenditures. While we are currently shutting down one unit based at Station 5 when daily staffing drops below 39, the presence of these five additional firefighters is minimizing the frequency of that occurrence, which is another positive impact.



What is the City's net FTE for positions (FTEs available - FTEs open). The City's roster report shows 878 filled, 86 vacant and 964 total positions. These are all funds.

Re: AHAB, what's the average annual funding allocated for utility assistance?

- **2024:** \$509,000
- **2023:** \$350,000
- **2022:** \$300,000
- **3 year total:** \$1.159m

Confirm: did we move loop funding from the CIP? The remaining sections below are based on grant funding, correct?

- Iowa Street Crossing [2024]
- 7th Street to Constant Park [2025]
- Queens Road to Kasold Drive [2027]

Iowa Street Crossing [2024] – Not shown in the proposed 2025-2029 CIP since this budget will be spent in 2024 and is part of the agreement with KDOT for the West-Leg SLT.

7th Street to Constant Park [2025] – Funding was moved out a few years in the CIP to allow for completion of the Lawrence Bikes Plan and the North Lawrence Comprehensive Corridor Study as well as submission of grant applications. Previously funded construction dollars of \$830,000 (in cap sales tax) shown in year 2025 of the 2024-2028 CIP has been moved out to 2028-2029 and increased to \$900,000 (in general fund and cap sales tax). The \$500,000 shown (in cap sales tax) for design in 2024 will be moved to 2025. A portion of this budget may be used for planning and conceptual design for this loop segment within the North Lawrence Comprehensive Corridor Plan, but the full \$500K will be shown in the proposed 2025 CIP under the Lawrence Loop - 7th to Constant Park project until detailed scope and fee is determined for the corridor plan.

Queens Road to Kasold Drive [2027] – Previously funded with \$2.88 million (in cap sales tax) in years 2025-2027. Proposed CIP will be updated to show \$300K funded for design in 2028 with the remaining amount unfunded in 2028-2029.

What does 1% of pay increase equal? In the General Fund, 1% of pay is approximately \$400k-\$500k, however, many of these positions are covered by negotiated agreements. We will analyze further to share more information.

Difference in cost of electric firetruck versus non-electric (premium).

Rough estimates:

Hybrid/Electric Engine: \$2,210,000

Leadtime: 13 months

Deisel Engine: \$1,420,000

Leadtime: 46 months



Information regarding the National Institute of Standards and Technology (NIST) study, *Report on Residential Fireground Field Experiments*, can be found here:
<https://www.nist.gov/news-events/news/2010/09/nist-residential-fire-study-education-kit-now-available#:~:text=The%20research%20demonstrated%20that%20four,faster%20than%20three%20person%20crews>

Mill levy **estimates** for:

- LDCFM - 4 person, no expansion (143); 1 fire apparatus at 5s, plus 1 medic - **.7 mills**
- LDCFM - 4 person, no expansion (143); 1 fire apparatus at 5s, plus 1 medic, plus 1 deputy chief - **.8 mills**
- LDCFM - 4 person, no expansion (145); 1 fire apparatus at 5s, plus 1 medic - **.81 mills**
- LDCFM - 4 person, no expansion (145); 1 fire apparatus at 5s, plus 1 medic, plus 1 deputy chief - **.9 mills**
- Restoration of Police non-sworn personnel shown in five-year forecasts - **.22 mills**

Attachments

2025 Budget Forecasts Examples – For illustrative purposes only

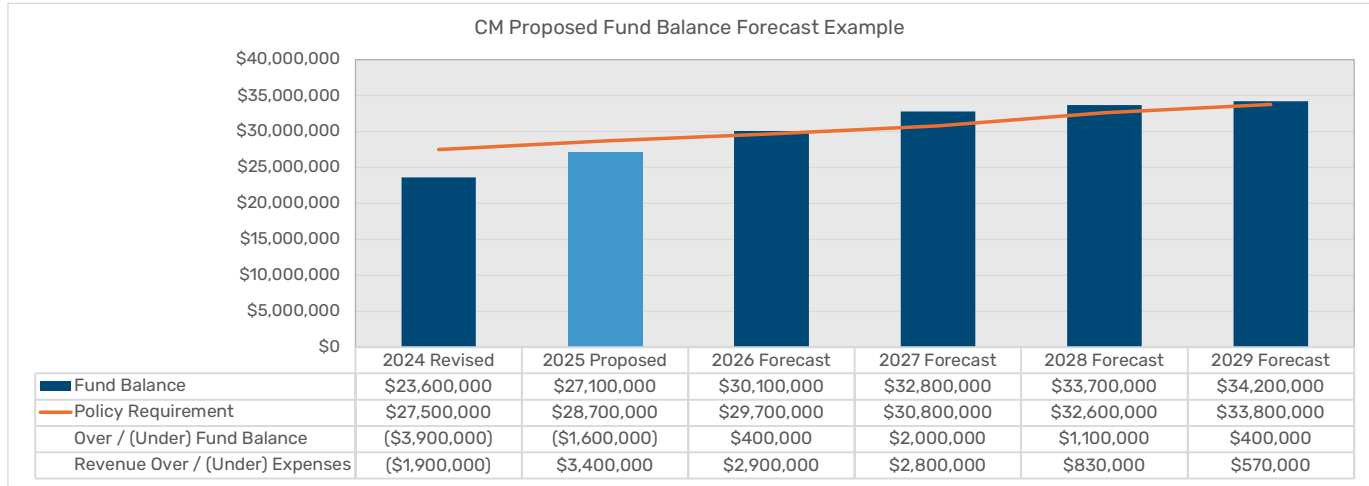
Balancing Act Results

Fire/EMS Comparison Data



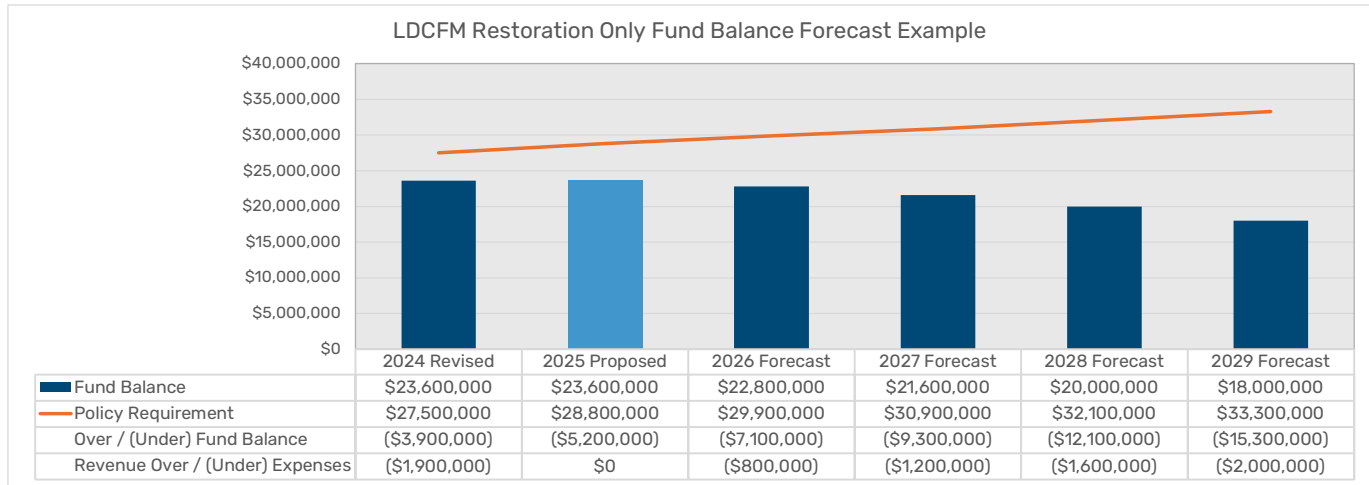
BUDGET FORECAST EXAMPLES

CM Recommended 7.9.2024
LDCFM: 3-Person + 2 expansion stations (141 in 2025 and 165* long-term)
LDCFM: 1 apparatus at Station 5
LDCFM: 2 Deputy Chiefs + 2 Analysts
Police: Restoration of non-sworn personnel
Fund Balance Policy/Sustainability
3.5 mill increase

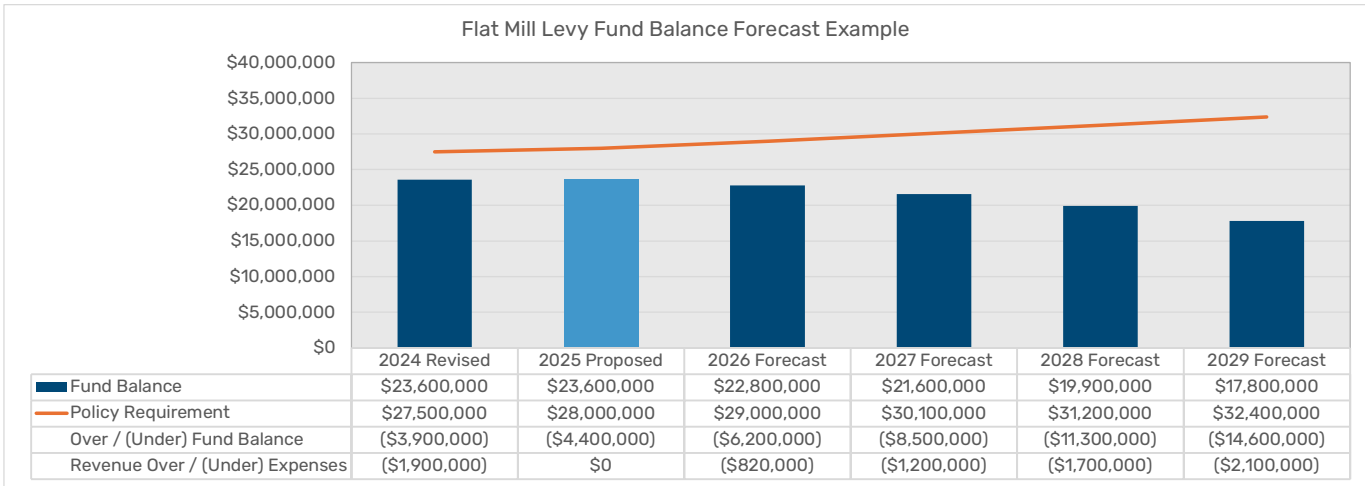


*Shows increase in LDCFM personnel in 2028

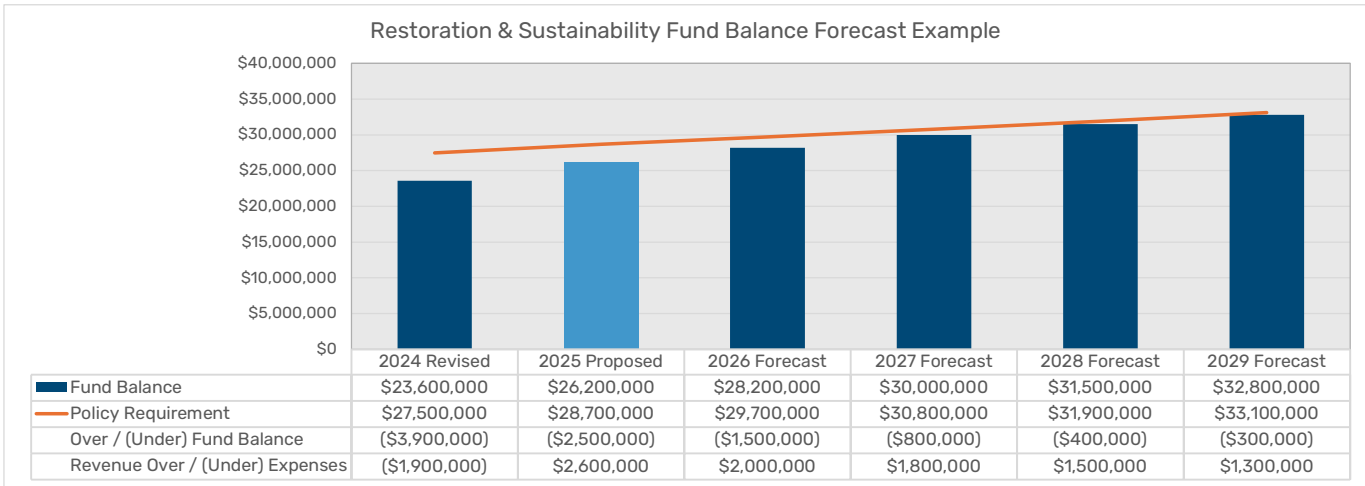
Restoration for LDCFM Only
LDCFM: 4-Person, no expansion (153)
LDCFM: 2 apparatus at Station 5
LDCFM: 1 Deputy Chief
1.3 mill increase



Flat Mill Levy
LDCFM: 3-Person, no expansion (127)
LDCFM: 1 apparatus at Station 5
0 mill increase



Restorations & Sustainability
LDCFM: 4-Person, no expansion (149)
LDCFM: 1 apparatus at 5s + 1 medic unit
LDCFM: No admin positions
Police: Restoration of non-sworn personnel
Fund Balance Policy/Sustainability
2.9 mill increase*



*Approx. 1.7 mills for sustainability/fund balance and approx. 1.2 mills for LDCFM & Police components

Fire Department Per Capita Cost Comparison

	Population*	2024 Adopted Budget**	Per Capita Cost
Overland Park	195,249	\$32,280,658	\$165.33
Manhattan	54,794	\$10,011,396	\$182.71
Shawnee	67,021	\$13,457,560	\$200.80
Lawrence***	94,745	\$20,184,900	\$213.04
Olathe	140,339	\$31,078,940	\$221.46
Lenexa	56,755	\$14,653,931	\$258.20
Topeka	126,802	\$36,003,280	\$283.93

*2021 American Community Survey 5-Year Estimates

**Includes only General Fund allocation

***Excludes EMS costs

Fire-Medical Department Per Capita Cost Comparison

	Population*	2024 Adopted Budget**	Per Capita Cost
Lee's Summit, MO***	100,772	\$23,692,051	\$235.11
Lawrence	94,745	\$31,775,000	\$335.37
Unified Government KCK	168,333	\$62,694,845	\$372.45

*2021 American Community Survey 5-Year Estimates

**Includes only General Fund allocation

***Fiscal Year is July 2023-June 2024

EMS Agencies Per Capita Cost Comparison

	Service Area	Population*	2024 Adopted Budget**	Per Capita Cost
AMR	Topeka/Shawnee County	179,053	\$7,352,298	\$41.06
MED-ACT	Johnson County	605,154	\$31,532,979	\$52.11
Riley County EMS	Riley County	72,602	\$5,854,658	\$80.64
LDCFM	Lawrence/Douglas County	118,690	\$11,590,100	\$97.65

*2021 American Community Survey 5-Year Estimates

Program	Submission prior CM Proposed (May) 205 submissions			Submission after CM Proposed (July) 303 submissions			Combined 508 submissions			Program Cost
	% decreasing	% maintaining	% increasing	% decreasing	% maintaining	% increasing	% decreasing	% maintaining	% increasing	
Police - Office of the Chief	78.05	20.00	1.95	68.65	30.03	1.32	72.44	25.98	1.57	\$ 2,899,000
P&R - Sports Pavillion Lawrence	76.59	21.95	1.46	60.73	37.62	1.65	67.13	31.30	1.57	\$ 1,479,000
P&R - Rec/Wellness Programming	68.29	30.24	1.46	60.73	37.29	1.98	63.78	34.45	1.77	\$ 1,428,000
P&R - Aquatics	58.54	36.59	4.88	45.87	49.83	4.29	50.98	44.49	4.53	\$ 2,050,000
LDCFM - Operations	57.56	29.27	13.17	32.67	56.77	10.56	42.72	45.67	11.61	\$ 26,296,000
P&R - Golf Course	53.17	12.20	34.63	70.96	20.46	8.58	63.78	17.13	19.09	\$ 2,394,000
Police - Information Services	47.80	51.71	0.49	54.79	42.24	2.97	51.97	46.06	1.97	\$ 2,860,000
CMO - Homeless Solutions	45.85	44.88	9.27	72.61	25.74	1.65	61.81	33.46	4.72	\$ 2,620,000
Police - Investigations	44.88	52.20	2.93	41.91	54.79	3.30	43.11	53.74	3.15	\$ 5,877,000
Police - Equity/Outreach	41.95	54.63	3.41	54.13	44.55	1.32	49.21	48.62	2.17	\$ 209,000
P&R - Urban Forestry	40.98	54.63	4.39	55.45	41.58	2.97	49.61	46.85	3.54	\$ 1,880,000
MSO - Project Inspections	37.56	60.49	1.95	54.79	45.21	0.00	47.83	51.38	0.79	\$ 5,646,000
P&R - Parks/Trails	37.56	56.59	5.85	52.15	42.24	5.61	46.26	48.03	5.71	\$ 698,000
P&R - Rec Facility Management	37.07	60.49	2.44	45.21	52.48	2.31	41.93	55.71	2.36	\$ 1,989,000
Police - Animal Control	36.59	51.71	11.71	43.89	51.82	4.29	40.94	51.77	7.28	\$ 607,000
Economic Development	35.61	58.54	5.85	52.15	41.91	5.94	45.47	48.62	5.91	\$ 1,406,000
PDS - Planning	35.12	61.95	2.93	59.74	39.60	0.66	49.80	48.62	1.57	\$ 2,113,000
P&R - Cemetery/Levee Management	34.63	64.88	0.49	44.55	53.80	1.65	40.55	58.27	1.18	\$ 681,000
Police - Specialty Units	33.66	62.93	3.41	36.30	61.06	2.64	35.24	61.81	2.95	\$ 539,000
PDS - Housing Initiatives	32.68	51.22	16.10	58.75	35.64	5.61	48.23	41.93	9.84	\$ 400,000
MSO - Project Management	32.20	65.85	1.95	50.17	49.50	0.33	42.91	56.10	0.98	\$ 1,781,000
P&R - Youth/Adult Sports	31.71	63.90	4.39	36.30	57.10	6.60	34.45	59.84	5.71	\$ 642,000
PDS - Rental Licensing	31.22	56.10	12.68	53.14	45.21	1.65	44.29	49.61	6.10	\$ 2,019,000
LDCFM - Community Risk Reduction	30.73	61.95	7.32	39.93	54.46	5.61	36.22	57.48	6.30	\$ 1,652,000
Parking & Transit - Crossing Guards	29.76	67.80	2.44	40.26	58.42	1.32	36.02	62.20	1.77	\$ 156,000
PDS - Transportation Planning	29.27	66.34	4.39	43.23	55.45	1.32	37.60	59.84	2.56	\$ 95,000
MSO - Traffic Maintenance	29.27	68.29	2.44	38.94	60.07	0.99	35.04	63.39	1.57	\$ 3,116,000
P&R - Prairie Park Nature Center	28.78	63.41	7.80	36.63	56.77	6.60	33.46	59.45	7.09	\$ 458,000
LDCFM - Support Services	27.32	63.41	9.27	34.65	61.06	4.29	31.69	62.01	6.30	\$ 4,102,000
MSO - Technology & Assets	24.88	74.15	0.98	40.92	59.08	0.00	34.45	65.16	0.39	\$ 587,000
MSO - Levee Maintenance	21.46	78.05	0.49	36.63	63.04	0.33	30.51	69.09	0.39	\$ 376,000
Police - Training	20.00	73.17	6.83	27.39	65.68	6.93	24.41	68.70	6.89	\$ 1,174,000
Police - Professional Standards	19.51	74.63	5.85	34.32	62.05	3.63	28.35	67.13	4.53	\$ 479,000
Police - Patrol	17.56	68.29	14.15	16.83	69.64	13.53	17.13	69.09	13.78	\$ 14,557,000
MSO - ADA Compliance	17.07	72.68	10.24	38.28	57.10	4.62	29.72	63.39	6.89	\$ 366,000
MSO - Facilities Maintenance	16.59	77.56	5.85	29.70	67.00	3.30	24.41	71.26	4.33	\$ 3,395,000
PDS - Code Compliance	14.63	73.66	11.71	34.32	62.71	2.97	26.38	67.13	6.50	\$ 691,000
PDS - Building Safety	14.15	82.44	3.41	36.30	63.04	0.66	27.36	70.87	1.77	\$ 1,277,000
MSO - Street Maintenance	9.76	68.78	21.46	17.82	74.26	7.92	14.57	72.05	13.39	\$ 6,252,000
Property Tax	8.29	60.00	31.71	10.89	65.68	23.43	9.84	63.39	26.77	