



# 2025

# OPERATING BUDGET



## 2025 - 2029

# CAPITAL IMPROVEMENT BUDGET





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Lawrence  
Kansas**

For the Fiscal Year Beginning

**January 01, 2024**

*Christopher P. Morill*

Executive Director

## MISSION

We create a community where all enjoy life and feel at home.

## VISION

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

## ORGANIZATIONAL VALUES

Character  
Collaboration  
Commitment  
Competence  
Courage

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The 2025 Budget underwent significant changes during the development process. The following summarizes the features of the Adopted Budget, its impact on City services, and plans for a financially sustainable future.

## ADOPTED BUDGET & CIP FEATURES

Across all funds, the **2025 Adopted Budget** totals **\$518.7 million** dollars. The **Capital Improvement Plan (CIP)** investment is **\$170.9 million** in the first year, and **\$529.4 million** for all five years.

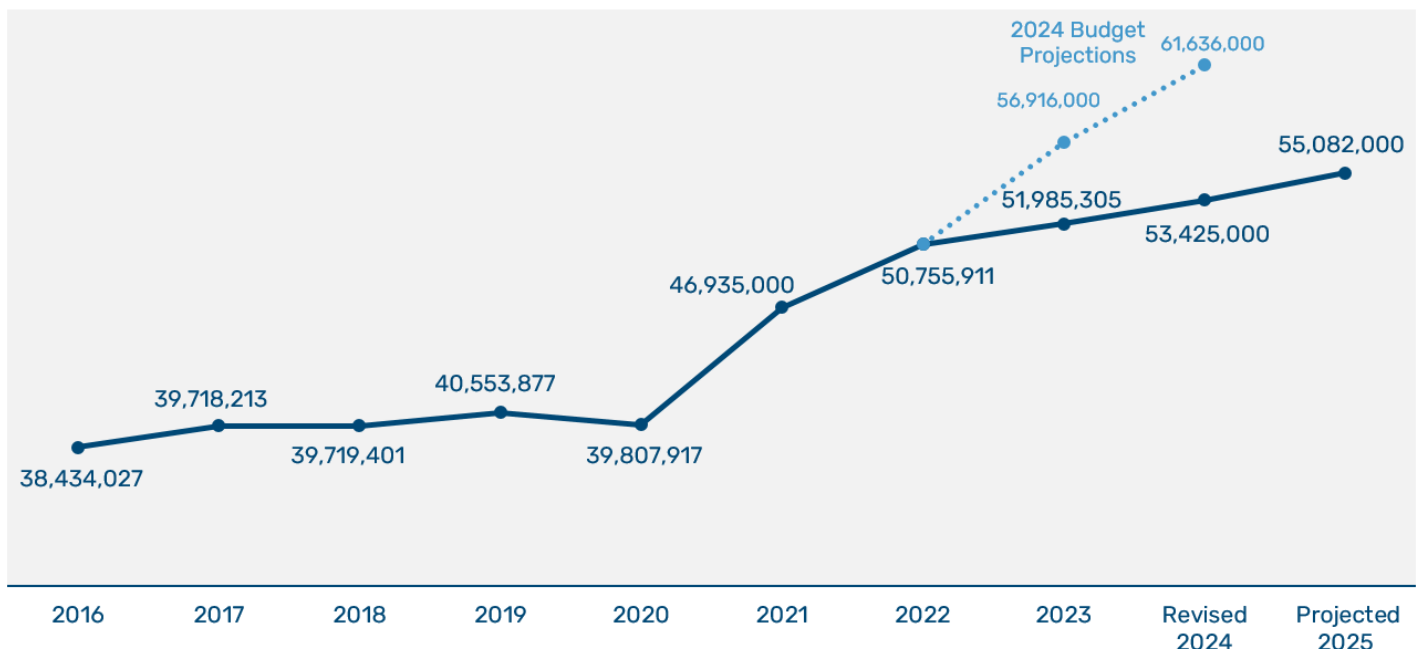
The City is largely reliant on two major revenue streams for daily operations: sales tax and property tax.

### SALES TAX

Following post-pandemic increases the past two year, sales tax collections have started to normalize. Though sales tax collections are still growing, they are not meeting the initial projections of the 2024 Adopted Budget.

As a result, millions of dollars in sales tax revenue are not being collected as anticipated, affecting both the 2024 Budget and projections for the 2025 Budget. The 2025 Adopted Budget assumes an **approximately 3% sales tax growth** over the 2024 Revised Budget.

City of Lawrence Sales & Use Tax

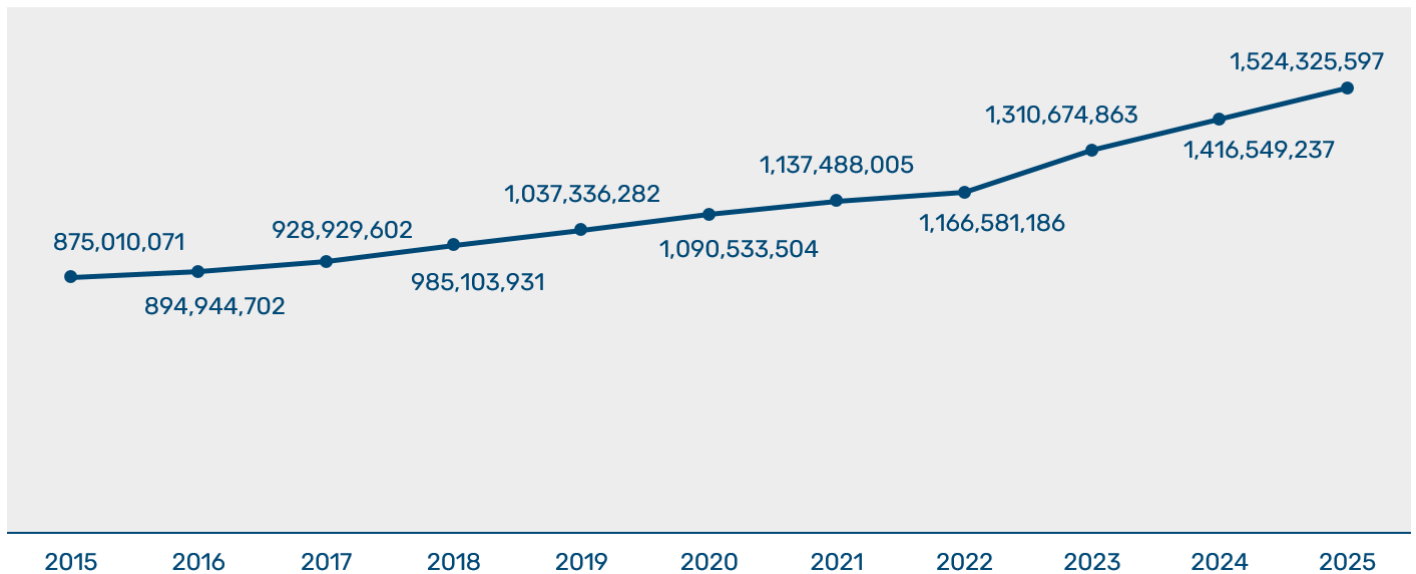




**PROPERTY TAX**

The City's assessed valuation for the 2025 Budget **increased by approximately 7%** over the previous year. This increase has a direct effect on the amount of property taxes, a major source of revenue, collected by the City.

City of Lawrence Assessed Valuation



**MAJOR FEATURES OF THE 2025 ADOPTED BUDGET**

- Maintained a **flat mill levy** (33.197).
- Utilization of **General Fund balance** for expenditure gap.
- Commitment to leading solutions in affordable housing, emergency shelter, homeless outreach, and closely related services, particularly through the **A Place for Everyone** community plan. The 2025 Adopted Budget proposes an increase in sales tax from 0.05% to 0.10% for Affordable Housing and Homeless Solutions.
- Continued **investment in both capital and human infrastructure**. The CIP includes investment in street maintenance, utilities infrastructure, sidewalks, ADA improvements, and more. The five-year total investment is \$529.4 million. The City is also committed to providing market-rate compensation to its employees.

## RESPONDING TO RESIDENT PRIORITIES

For the second time in our budget process, we utilized the public engagement tool known as Balancing Act to gather feedback from the community. In addition to being open for submissions in the month of May, we also hosted two engagement events where participants could complete the exercise with their neighbors and discuss differing priorities. On average, feedback showed desired increase to Street Maintenance, ADA Compliance, Police Patrol, and Code Enforcement.

### STREET MAINTENANCE

With the 2025-2029 Capital Improvement Plan (CIP), we are fixing yesterday's, today's, and tomorrow's roads all at the same time. The total street investment through maintenance, reconstruction, and construction is approximately \$87 million over the next five years.

### ADA COMPLIANCE

Through the CIP, we are also emphasizing accessibility as an integral equity component as well as a regulatory requirement. Our 20-year ADA Transition Plan for Right-of-Way dedicates \$5 million a year for the replacement of existing sidewalks. The annual CIP investment for sidewalk hazards and ADA improvements has historically been half that amount, so we are ramping up sidewalk maintenance in this CIP until we have filled the gap.

### POLICE PATROL

Our Patrol Division responds to major incidents and investigates crimes, but equally important, they have a primary role in making Lawrence a community where all people feel safe and secure. Adequate staffing and presence on Patrol has been identified as a core community desire and through this budget we will ensure an appropriate Patrol presence in the community. While there may be some reduced service to lower-level calls due to limited resources, we are committed to responding quickly to high priority calls.

### CODE ENFORCEMENT

Through engagement, we've learned the community wants an increase in our code compliance efforts. Adding personnel to this program will allow us to begin shifting from a reactive, complaint-based model to being more proactive. The proposed additional position will be the first staffing increase to Code Compliance since the 1990s that was not associated with adding new programs or responsibilities, and instead will focus on ensuring we can respond more effectively to property maintenance issues.

## SERVICE LEVEL IMPACTS

Departments across the organization made reductions due to the ongoing 2024 revenue shortfall and the actualities of the 2025 Adopted Budget. These reductions will impact the organization's service levels across the city. Below is a summarization of these impacts:

- Slower response times across the city including roadway maintenance requests and answering inquiries throughout the organization.
- Police reductions will result in slower or no response to non-priority calls and may result in some calls being directed to the online reporting function.
- Reduced programming throughout departments, including those offered by the Parks & Recreation and Planning & Development Services .

## COMMITMENT TO CORE CITY SERVICES

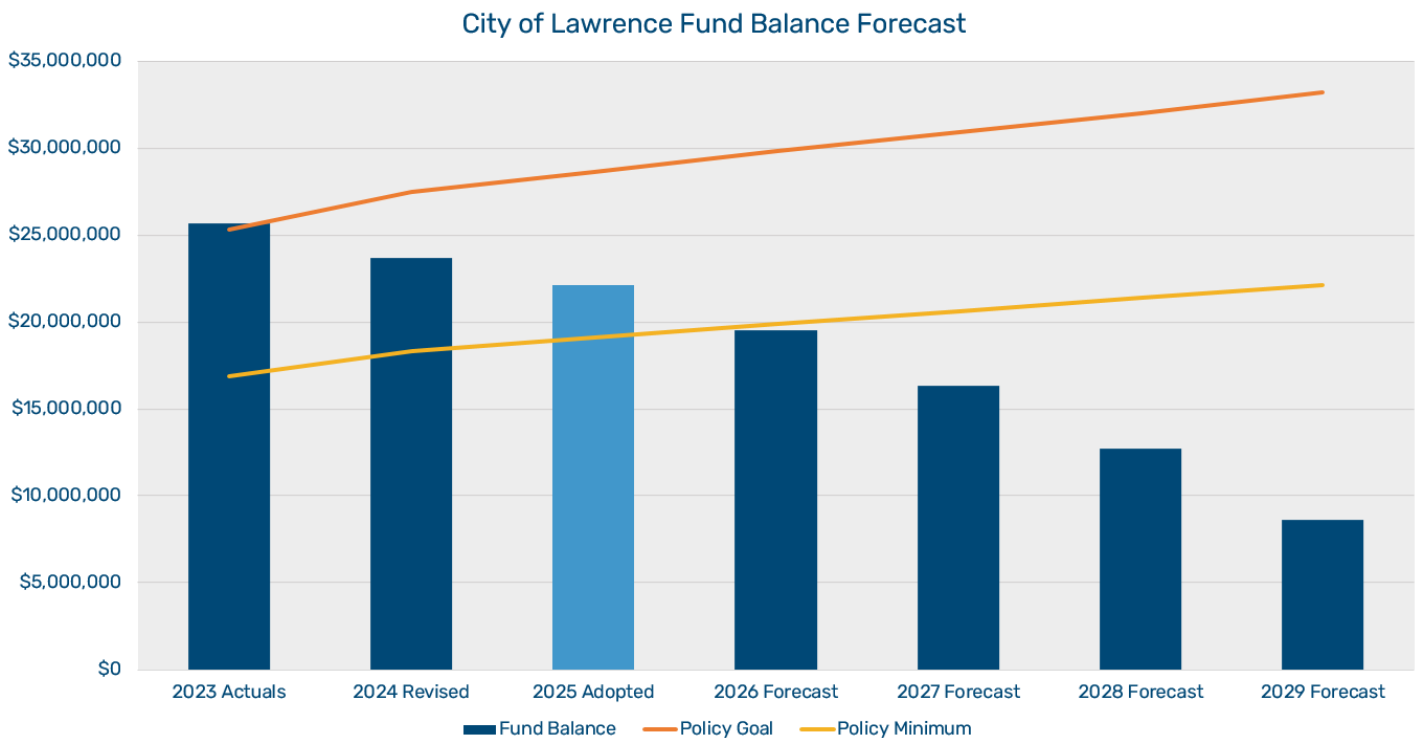
Despite the reductions included in the 2025 Adopted Budget, the City of Lawrence is committed to continuing to provide the core city services that the community desires. These include:

- Offering a diverse range of recreation programs, accessible facilities, parks and open spaces, and cultural activities.
- Ensuring response to high-priority calls through the use of a purpose-driven policing philosophy.
- Managing existing infrastructure assets to achieve the lowest cost of ownership while improving safety and accessibility.
- And much more!



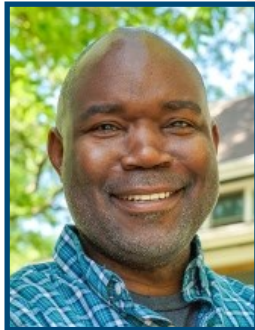
LOOKING FORWARD

It is clear there is a high demand for municipal services. However, expenditures are rising and outpacing revenues, resulting in the use of reserves to maintain operations for 2024 and anticipated in 2025. We recognize this is a one-time measure and that we must build a plan that works beyond year to year and gives us enough resources to sustainably deliver service levels our community supports and will fund.



The organization is actively working on a long-term sustainable budget plan to establish a new equilibrium to move forward. This work will be about rebalancing our priorities strictly defined and bounded by the five outcomes and six commitments in our Strategic Plan. While there are difficult choices ahead of us, we believe we will make meaningful progress and continue to deliver on our mission to create a community where all enjoy life and feel at home.





**MAYOR**  
BART LITTLEJOHN



**VICE MAYOR**  
MIKE DEVER



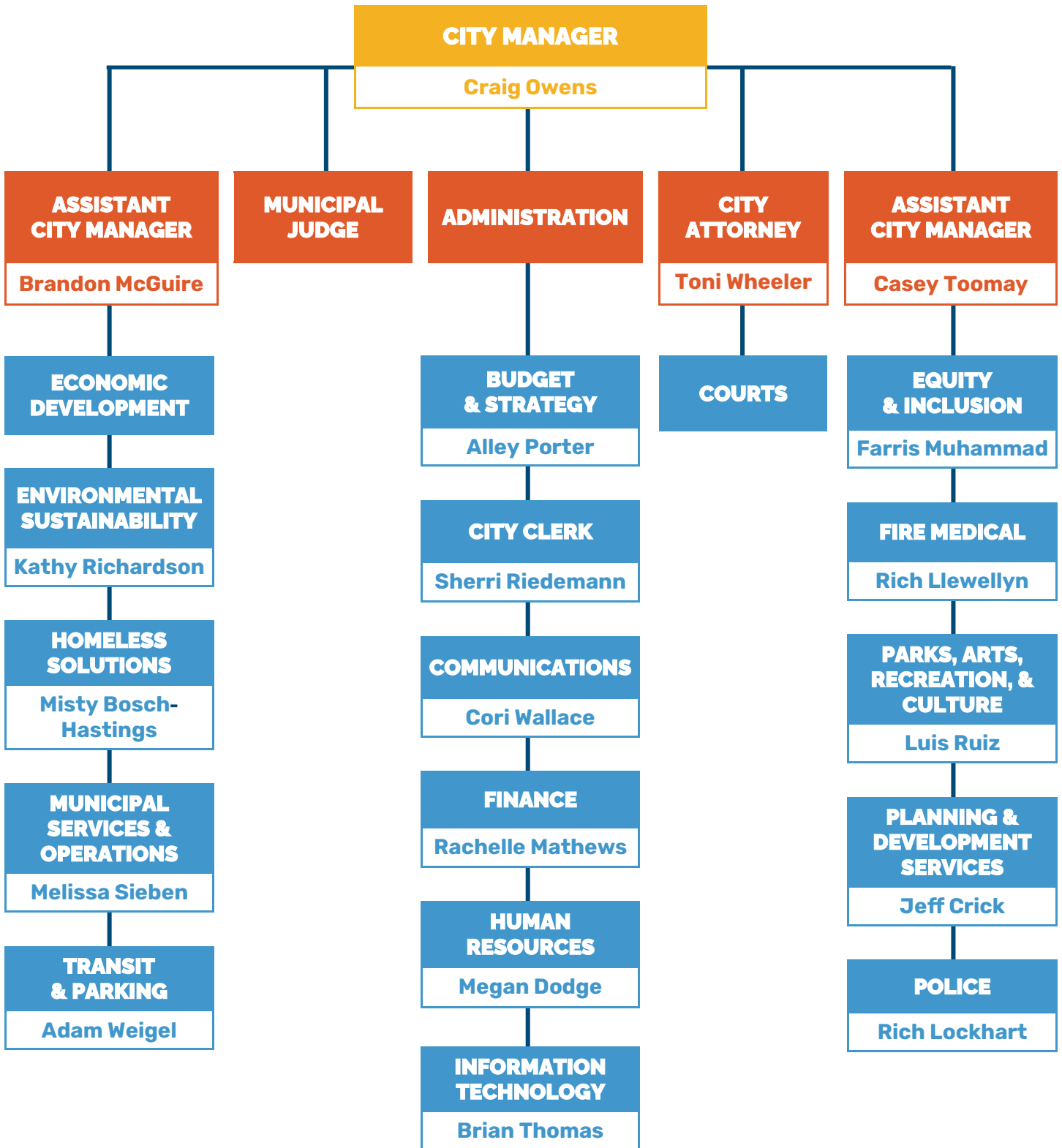
**COMMISSIONER**  
BRAD FINKELDEI



**COMMISSIONER**  
LISA LARSEN



**COMMISSIONER**  
AMBER SELLERS



# HISTORY

**MAY 30, 1854** The Kansas territory opens for settlement per the Kansas-Nebraska Act. Settlers would decide if the state would be a free state or a slave state. Before passage of the act, numerous tribal groups lived in the area, including those who had been here for centuries and those who more recently migrated to the area. The groups include the Kaw, Osage, Kickapoo, Sioux, and Shawnee people, among others.

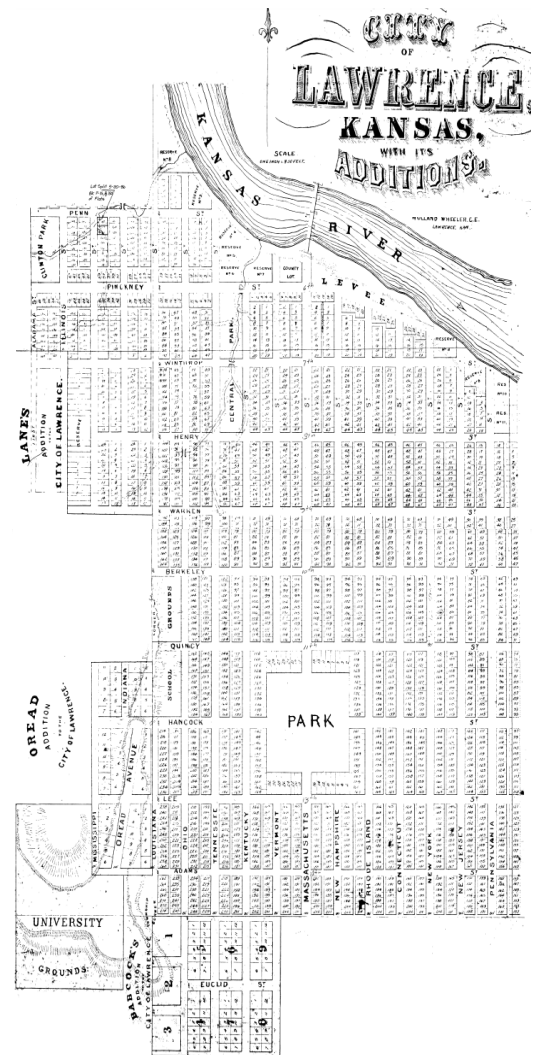
**AUGUST 1, 1854** The first settlers from Vermont and Massachusetts reach Lawrence. Abolitionists from New England saw the new territory as an opportunity to settle with like-minded abolitionists.

**DECEMBER 1, 1855** The Wakarusa War begins in Lawrence, first with attacks from a pro-slavery contingency and the killing of a Free State supporter. Fighting intensified between Free State Jayhawkers and pro-slavery Bushwhackers, with Kansas earning the name "Bleeding Kansas." This period in Kansas history would last until 1861.

**MAY 21, 1856** Following months of escalation, pro-slavery forces rode into town, ransacked two abolitionist newspapers and burnt down the Free State Hotel, in an event now known as the "Sacking of Lawrence."

**JANUARY 29, 1861** The U.S. Congress adopts the Wyandotte Constitution, establishing Kansas as a free state, and the state becomes immersed in the Civil War. Numerous homes, businesses and churches were demolished during the war.

After the Civil War, Lawrence entered a rebuilding period and built many of the familiar sites in town today. While they went by different names when established, the University of Kansas, Haskell Indian Nations University, the Bowersock Dam, and Elizabeth M. Watkins History Museum, were all constructed during the post-Civil War period.



# PRESENT

Today, Lawrence serves as the county seat for Douglas County and is the sixth largest city in Kansas. The City encompasses 34.3 square miles and is bordered by the Wakarusa and Kansas Rivers.

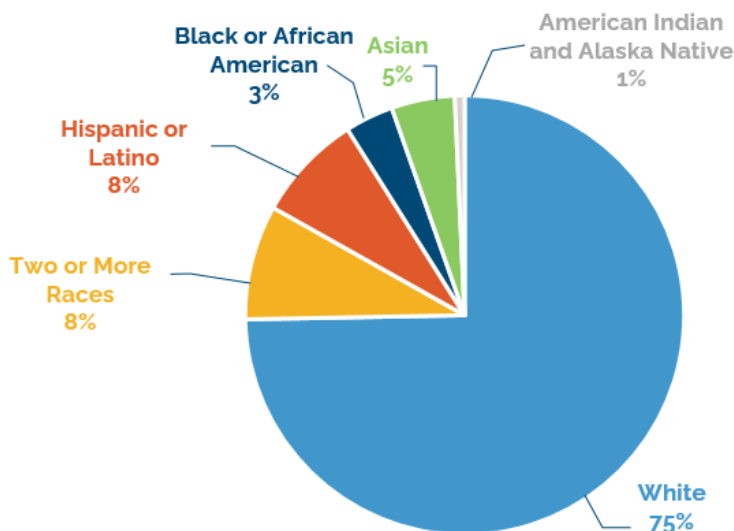
The City provides a full range of services, which include police and fire protection, construction and maintenance of infrastructure, community planning and development, and recreational and cultural activities. The City also operates water, wastewater, and stormwater utilities. In addition, the City provides both residential and commercial solid waste removal services to its residents.

## DEMOGRAPHICS

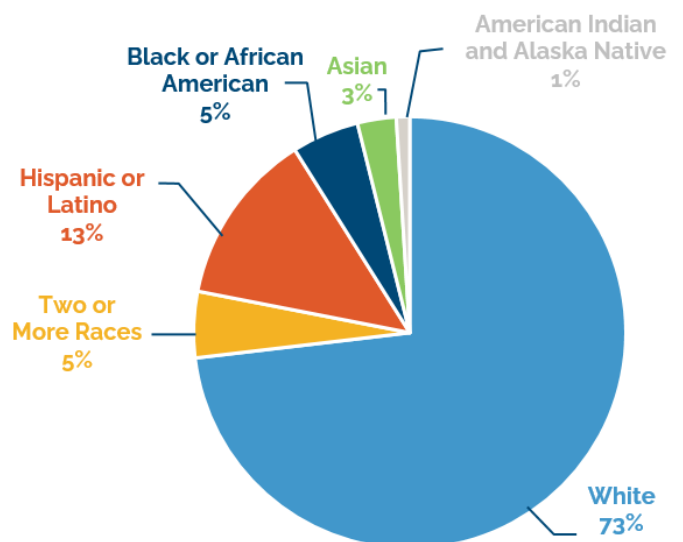
All demographic information for the City of Lawrence comes from the 2020 Census and the 2022 American Community Survey which collects population data.

### Race & Ethnicity Demographics

**Lawrence Race & Ethnicity Demographics**



**Kansas Race & Ethnicity Demographics**



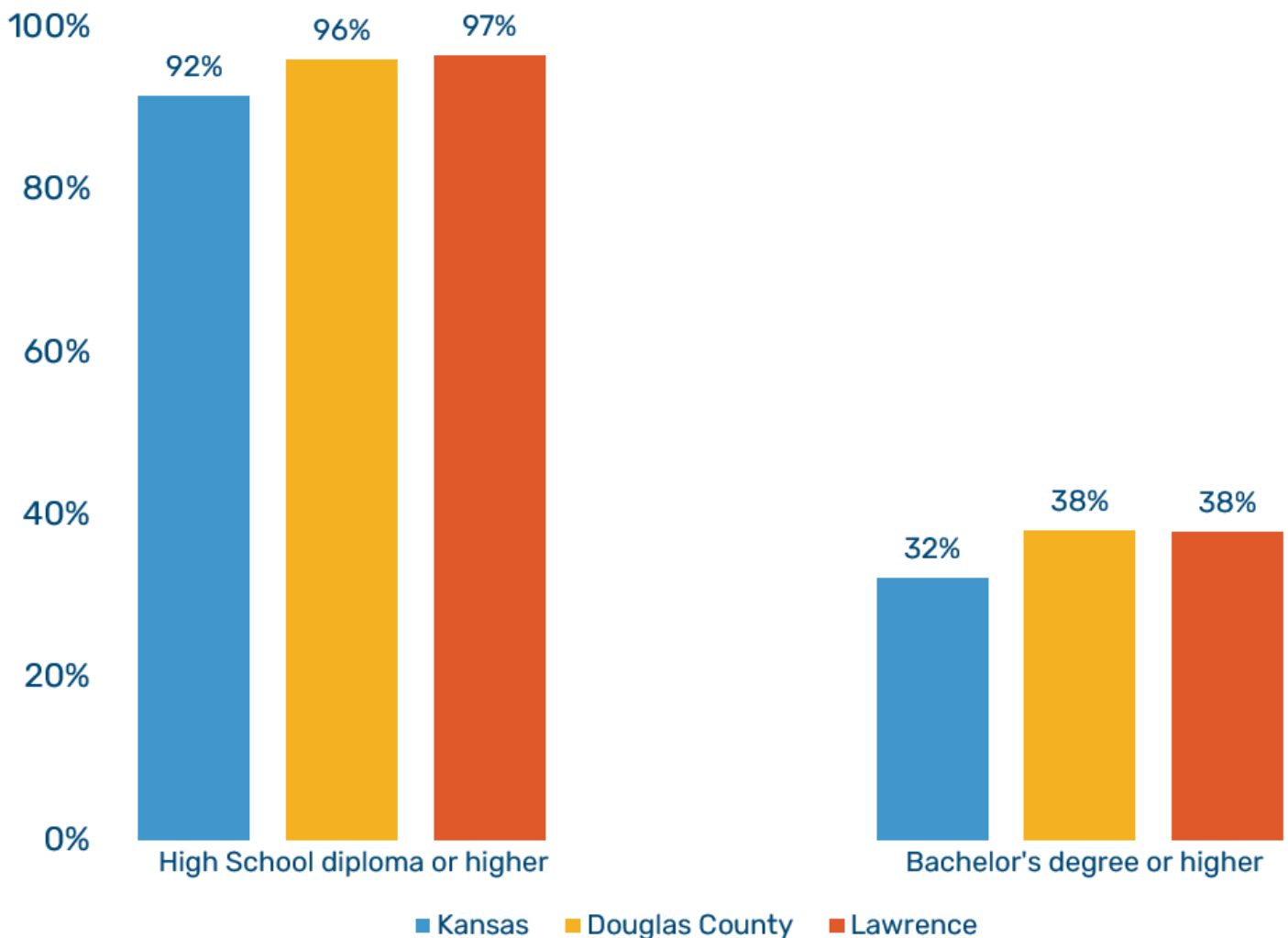


## Education

Lawrence is a college town, home to the University of Kansas and Haskell Indian Nations University, the nation’s only inter-tribal university for Native Americans, representing more than 150 tribes from all across the country.

Unified School District No. 497 serves over 11,000 Lawrence students attending 11 elementary schools, four middle school, and two high schools.

**Percent of Residents with a high school diploma or higher and a bachelor’s degree or higher**



## Economy

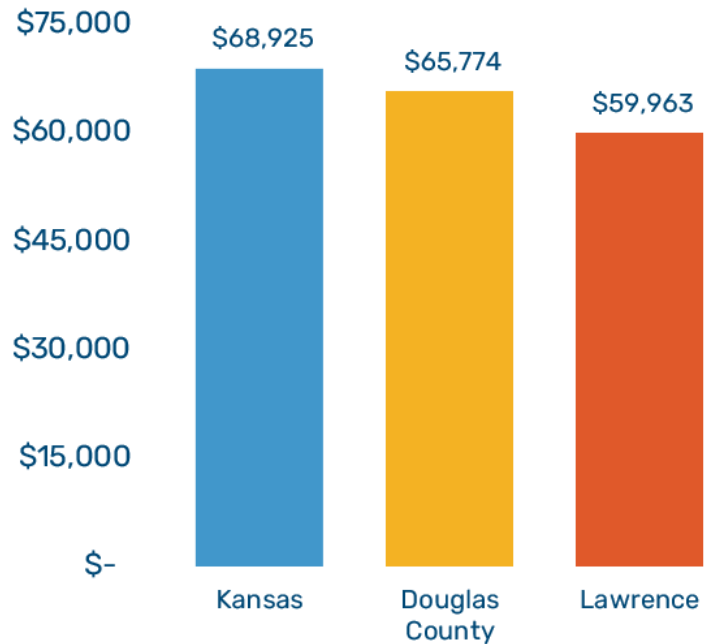
Lawrence has a diverse and varied economy with multiple retail and commercial hubs throughout the city.

The city has East Hills and Venture Park, both business parks located in the eastern part of the city.

At the end of 2023, the city's unemployment rate was 1.9% compared to 2.6% for the State of Kansas and the national rate of 3.7%.

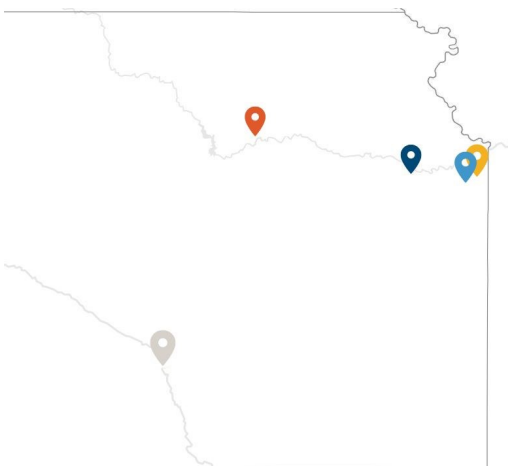
Top employers in the city are the University of Kansas, and Lawrence Memorial Hospital, along with the Lawrence Public School system, and private employers, such as Berry Global and Hallmark Cards.

Median Household Income (2022)



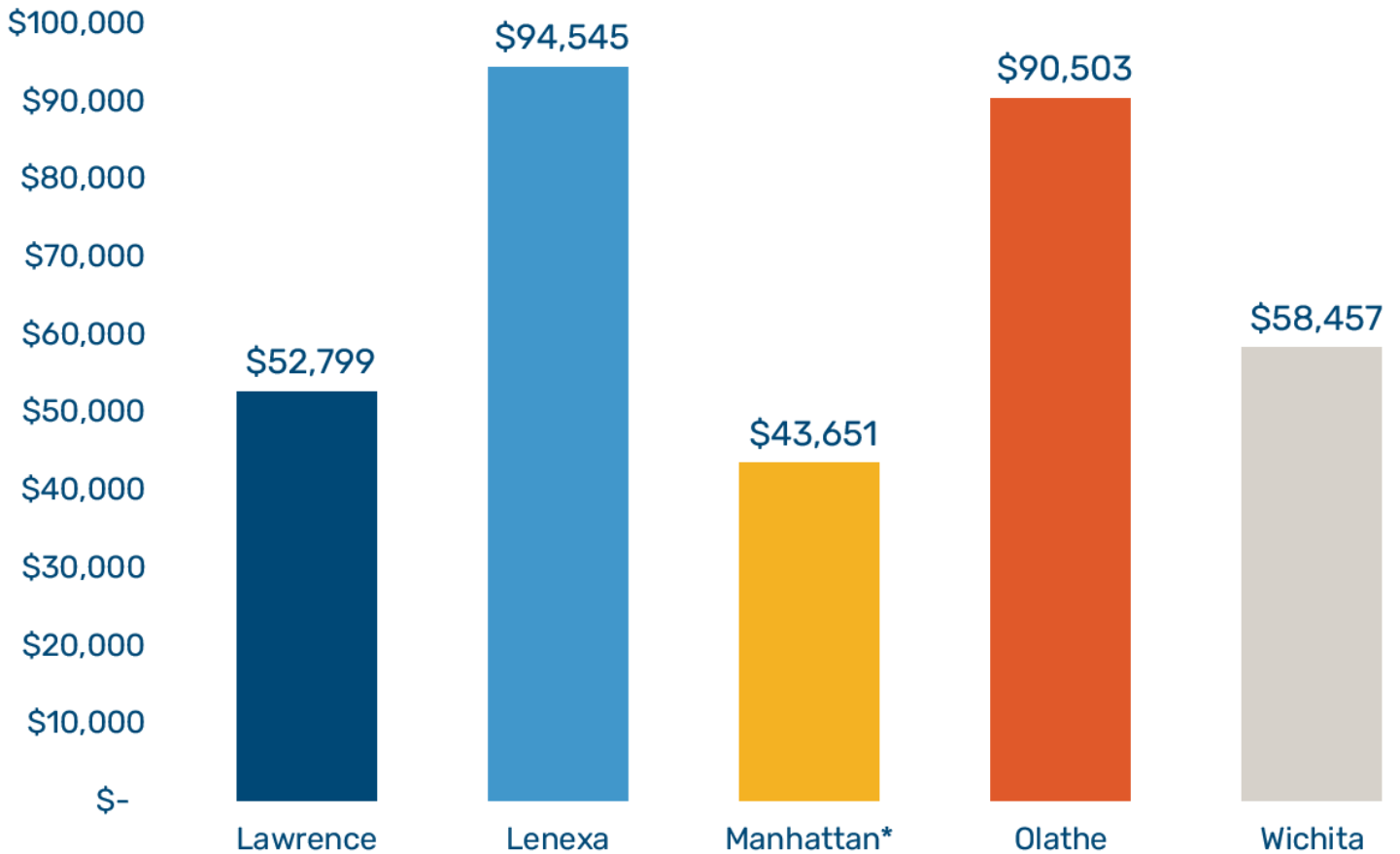
## Population

The City of Lawrence can be easily compared to peer cities on several demographic characteristics. Some of these peers include other Kansas cities: Olathe, Lenexa, Manhattan and Wichita.



<b>LAWRENCE</b>	<b>96,207</b>
<b>LENEXA</b>	<b>59,686</b>
<b>MANHATTAN</b>	<b>54,100</b>
<b>OLATHE</b>	<b>153,772</b>
<b>WICHITA</b>	<b>395,951</b>

## PER CAPITA INCOME



The statistical information for each peer city can be found in their respective 2023 Annual Comprehensive Financial Reports (ACFRs):

**Lawrence**— [2023 ACFR](#)

**Lenexa**— [2023 ACFR](#)

**Manhattan**— [2021 ACFR](#)

\*Manhattan's 2022 or 2023 ACFR was not available at the time of submission.

**Olathe**— [2023 ACFR](#)

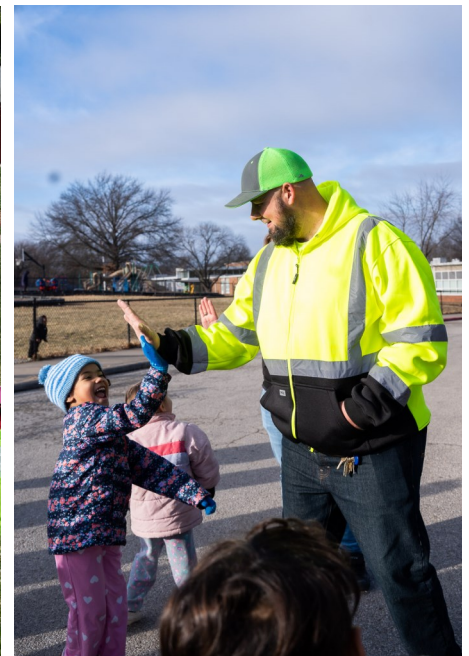
**Wichita**— [2023 ACFR](#)

## WHAT MAKES LAWRENCE UNIQUE?

Lawrence, Kansas is unmistakable for its vibrant blend of outstanding downtown, an array of parks, recreation, arts, and culture, all intertwined with a deep commitment to being a welcoming community.

From its scenic parks offering serene escapes to its bustling educational offerings and cultural scene buzzing with creativity, Lawrence beckons all to enjoy life and feel at home.

Our City's heartbeat thrives on inclusive community, reflected in our budget priorities, resources, community conversations, and dedicated City staff. But what truly sets us apart is our people— the diverse, dynamic souls who call Lawrence home. Together, we weave a tapestry of uniqueness, making Lawrence a place like no other.









# FORM OF GOVERNMENT

The City of Lawrence has operated under the Commission-Manager form of government since 1951. The City Commission consists of five Commissioners elected at-large on a non-partisan basis.

Every two years, three new Commissioners are up for election. Of the three Commissioners voted in, the two with the most votes get four-year terms, and the third most votes gets a two-year term. This ensures that every election has the potential to replace a majority of the Commission.

The Mayor serves a one-year, non-recurring term and, traditionally, the top two vote-getters each serve as Mayor for one year of their four-year term as Commissioners.

## RESIDENTS

Deliver community services and programs, provides internal support to all city departments

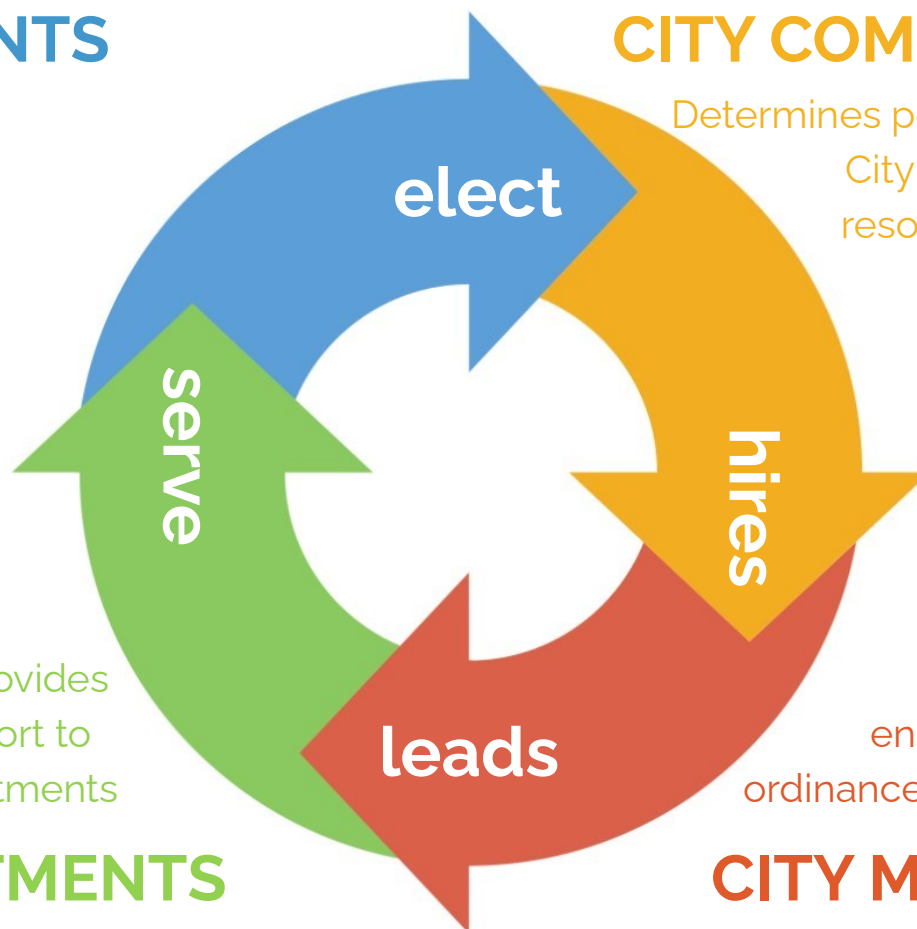
## DEPARTMENTS

## CITY COMMISSION

Determines policy, approves City ordinance and resolutions, adopts annual budget

Administers all city services, ensures laws and ordinances are enforced

## CITY MANAGER



## PROJECTED GENERAL FUND BALANCE: 19%

### Property Tax Mill Levy Rate

The City of Lawrence mill levy is **33.197 mills and is flat** compared to the 2024 mill levy. The general fund mill levy is 21.142, debt service is at 7.956, and the library's portion is 4.009 mills. The budget assumes an assessed valuation of \$1,524,325,597. One mill of property tax generates \$1,524,326 of revenue.

### Sales Tax Projections

The 2025 Budget assumes a **3.27% increase** in sales tax collected over the 2024 Revised Budget and a 6.19% increase over 2023 actuals.

### Employee Compensation and Benefits

The 2025 Budget assumes funding for the terms outlined in the Memoranda of Understanding between the City and all its collective bargaining units: Lawrence Police Officers Association (LPOA) and the Local International Association of Fire Fighters (IAFF), and Teamsters. The 2025 Budget also includes funding for a **general wage adjustment equivalent to 1%** of base salary for all other employees.

The 2025 Budget assumes no increase in the City's contribution to employee healthcare but does include statutorily required contributions for the City's portion of the Kansas Public Employees Retirement System (KPERs) and the Kansas Police and Fire Retirement System (KP&F).

### Internal Service Fund

The 2025 Budget maintains the functions included in the Administration Services Fund. This will be used to account for Human Resources, Information Technology, Finance, Risk Management, City Commission, City Manager's Office, City Clerk's Office, Communications, City Attorney's Office, and Facility Maintenance. Traditionally, these charges were borne predominately in the General Fund despite supporting the entire operation.

Approximately **\$21.5 million** has been allocated from the General Fund to all operating funds based on the proportion of each fund's operating budget and full-time employees.

The fund highlights displays general trends for several of the City's major and non-major funds. Complete information on these and all appropriated funds can be found on pages 72-113.

## GENERAL OPERATING FUND

<b>MILL LEVY RATE</b>	maintained at 21.142 mills
<b>ASSESSED VALUATION</b>	increased 7.56%
<b>TOTAL REVENUES</b>	increased \$5,074,000 or 4.63% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	increased \$4,603,000 or 4.13% over FY2024 Revised

Increased revenues from assessed valuation and sales tax growth.

Expenditures are mainly driven by employee compensation.

## PUBLIC TRANSPORTATION FUND

<b>TOTAL REVENUES</b>	increased \$141,000 or 2.93% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	decreased -\$233,000 or -3.84% over FY2024 Revised

Fund is supported by sales tax

## BOND AND INTEREST FUND

<b>MILL LEVY RATE</b>	maintained at 7.956 mills
<b>ASSESSED VALUATION</b>	increased 7.56%
<b>TOTAL REVENUES</b>	decreased \$5,036,000 or 7.6% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	decreased \$6,905,000 or 10.3% over FY2024 Revised

Principal and Interest align with current debt service schedules.

## WATER AND WASTEWATER FUND

<b>TOTAL REVENUES</b>	increased \$6,069,000 or 8.85% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	increased \$7,481,000 or 11.31% over FY2024 Revised

Includes rate increase to keep up with ongoing operating and maintenance needs.

**NOTE:** All percentage changes are 2025 Adopted Budget over 2024 Revised.

## SOLID WASTE FUND

**TOTAL REVENUES** increased \$3,055,000 or 16.79% over FY2024 Revised

**TOTAL EXPENDITURES** decreased \$200,000 or 0.98% over FY2024 Revised

Includes rate increase to keep up with ongoing operating and maintenance needs.

## ADMINISTRATIVE SERVICES FUND

**TOTAL EXPENDITURES** increased \$817,000 or 3.61% over FY2024 Revised

Revenues come from transfers from major operating funds based on estimated budget and total FTEs.

## PUBLIC LIBRARY FUND

**MILL LEVY RATE** decreased to 4.099 mills. Library mill is capped at 4.5 mills.

**ASSESSED VALUATION** increased 7.56%

## GUEST TAX FUND

**TOTAL REVENUES** increased \$100,000 or 4.16% over FY2024 Revised

**TOTAL EXPENDITURES** decreased \$143,000 or 4.86% over FY2024 Revised

Funding prioritized based on strategic plan alignment.

## SPECIAL ALCOHOL FUND

**TOTAL REVENUES** increased \$75,000 or 7.14% over FY2024 Revised

**TOTAL EXPENDITURES** decreased \$150,000 or 14.51% over FY2024 Revised

## SPECIAL GAS TAX FUND

**TOTAL REVENUES** decreased \$69,000 or 2.34% over FY2024 Revised

**TOTAL EXPENDITURES** decreased \$1,381,000 or 28.42% over FY2024 Revised

**NOTE:** All percentage changes are 2025 Adopted Budget over 2024 Revised.

## SPECIAL RECREATION FUND

<b>TOTAL REVENUES</b>	increased \$75,000 or 8.29% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	increased \$209,000 or 19.62% over FY2024 Revised

## PUBLIC PARKING FUND

<b>TOTAL REVENUES</b>	increased \$43,000 or 1.79% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	increased \$104,000 or 4.48% over FY2024 Revised

Revenue increases due to technology improvements, payment options, and increased staffing.

## STORM WATER UTILITY FUND

<b>TOTAL REVENUES</b>	increased \$1,349,000 or 23.22% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	decreased \$215,000 or 3.16% over FY2024 Revised

Includes rate increase to keep up with ongoing operating and maintenance needs.

**NOTE:** All percentage changes are 2025 Adopted Budget over 2024 Revised.



**FEBRUARY**

Capital Improvement Plan (CIP) forms on website for press release on public CIP process

**MARCH**

CIP project requests are due

**APRIL**

Develop Service Level Rubrics for Balancing Act public engagement process

**MAY**

Budget policy and priority discussion with City Commission  
Balancing Act public engagement tool opens

**JUNE**

Departmental budget retreats  
Recommended CIP presented to City Commission

**JULY**

City Manager's Recommended Budget presented to City Commission  
Balancing Act public engagement tool reopens

**AUGUST**

Budget notice materials provided to Lawrence Journal World for publication  
Budget Hearings and Revenue Neutral Rate Hearing

**SEPTEMBER**

Budget Resolution and Adoption

**OCTOBER**

Budget submitted to County

# PERSONNEL CHANGES BY DEPARTMENT

DEPARTMENT	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	+/-
City Clerk	4.00	4.00	3.00	3.00	-
City Commission	5.00	5.00	5.00	5.00	-
Communications	7.00	7.00	6.00	6.00	-
Finance	30.50	32.50	34.50	32.30	(2.20)
Fire Medical	216.20	219.20	226.60	227.60	1.00
Human Resources	8.00	8.00	8.00	12.00	4.00
Information Technology	16.50	19.50	20.54	22.00	1.46
Municipal Services & Operations	315.00	329.00	331.00	344.95	13.95
Office of the City Attorney	23.50	22.50	22.50	19.50	(3.00)
Office of the City Manager	10.00	10.00	8.17	10.00	1.83
Parks & Recreation	77.28	77.75	76.38	75.00	(1.38)
Planning & Development Services	42.00	42.00	45.08	38.00	(7.08)
Police	183.00	183.00	184.00	186.00	2.00
Transit and Parking	12.00	13.75	19.62	17.75	(1.87)
<b>TOTAL</b>	<b>949.98</b>	<b>973.20</b>	<b>990.39</b>	<b>999.10</b>	<b>8.71</b>

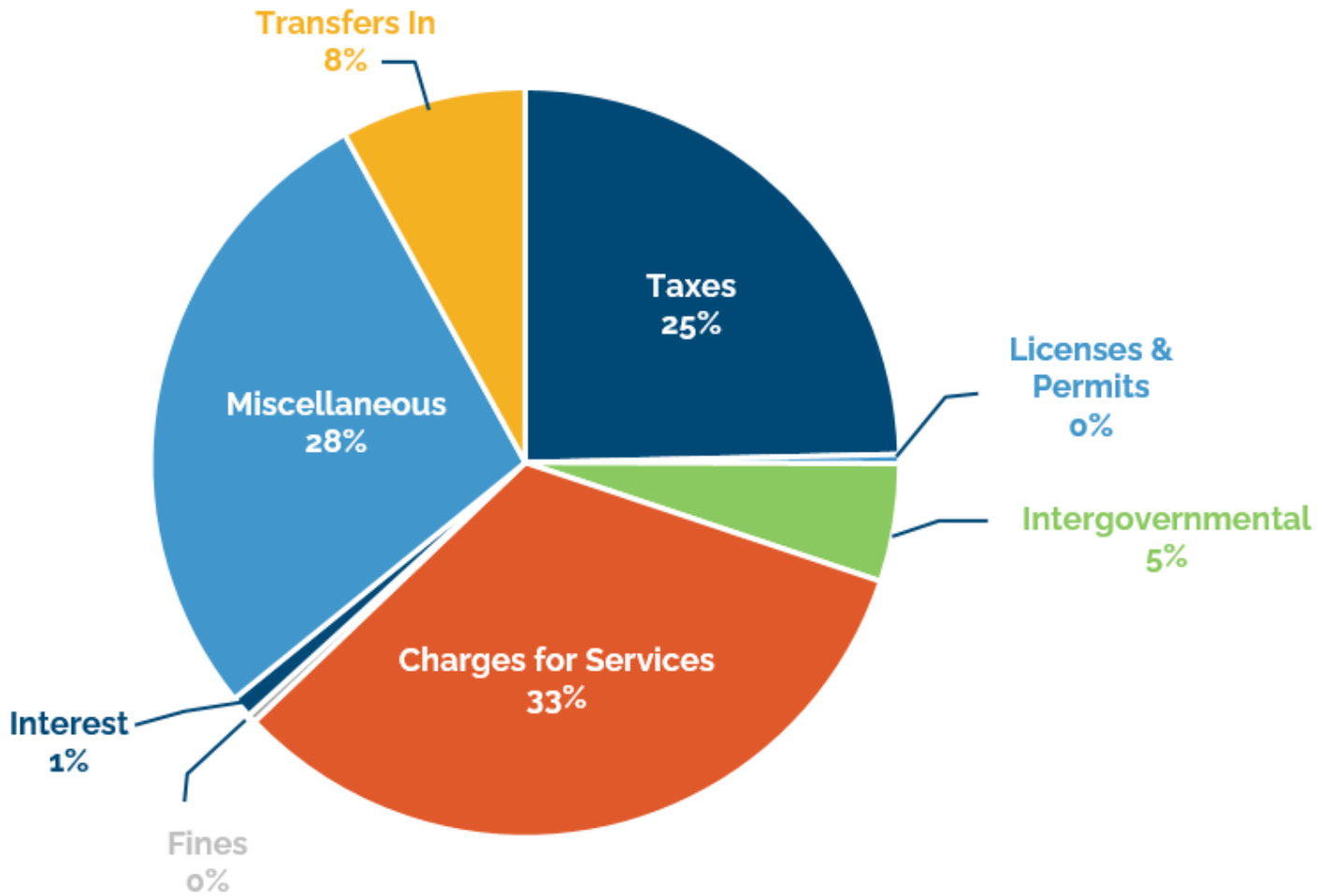
**NOTE:** Several positions were moved between departments with the 2025 Budget: Payroll positions from Finance to Human Resources, and Transportation Planner from Planning & Development Services to Municipal Services & Operations.

FTE is calculated by taking the total hours per employee and dividing by 2,080 hours.

## PERSONNEL CHANGES BY FUND

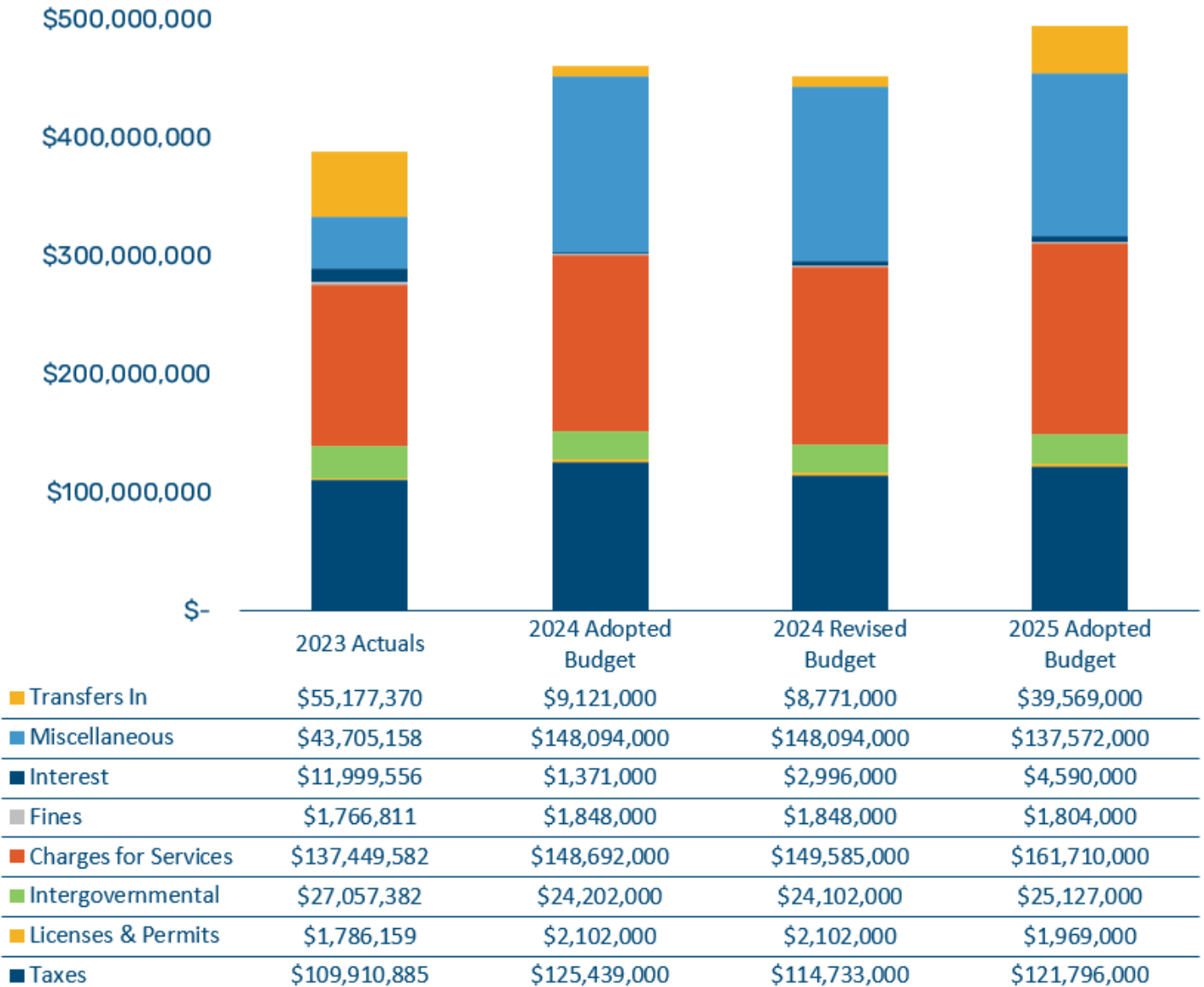
FUND	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	+/-
101 - General Fund	580.78	593.57	602.64	605.96	3.32
203 - Transit Sales Tax	0.30	1.31	1.91	3.30	1.39
221 - Guest Tax	-	1.19	2.84	3.59	0.75
222 - Special Alcohol	-	-	0.58	-	(0.58)
241 - Airport Fund	1.00	1.60	1.60	1.55	(0.05)
245 - Farmland Remediation Grant	1.00	1.50	1.50	1.40	(0.10)
501 - Water/Wastewater	134.00	135.80	137.35	141.80	4.45
502 - Solid Waste	84.00	87.75	87.75	87.70	(0.05)
503 - Public Parking	10.00	10.20	10.80	13.20	2.40
504 - Storm Water	14.00	14.75	14.80	21.45	6.65
601 - Administrative Services	111.90	110.35	111.26	105.90	(5.36)
602 - Health and Wellness	-	1.00	1.00	1.00	-
604 - Risk Management Fund	1.00	1.00	1.00	1.00	-
801 - Federal Grant	4.70	5.24	7.22	4.30	(2.92)
802 - ARPA Grant	1.00	1.00	-	-	-
803 - Fair Housing Grant	0.10	0.05	0.05	0.10	0.05
804 - CDBG	2.25	2.23	2.23	2.10	(0.13)
805 - Home Grant	0.35	0.74	0.74	0.35	(0.39)
806 - Transportation Planning	1.60	1.92	3.12	2.40	(0.72)
851 - State Grants	2.00	2.00	2.00	2.00	-
<b>TOTAL</b>	<b>949.98</b>	<b>973.20</b>	<b>990.39</b>	<b>999.10</b>	<b>8.71</b>

# REVENUES BY CATEGORY



<b>CHARGES FOR SERVICE</b>	This group includes all fees charged for a specific service provided by the City and not primarily supported by taxes such as utilities, parking fees, and recreation fees.
<b>FINES</b>	These revenues represent fines and charges levied by municipal court. This source makes up 0.37% of the total.
<b>INTERGOVERNMENTAL</b>	These revenues are grants or distributions received from other government entities.
<b>TAXES</b>	Includes sales tax, property tax, and franchise fees. Sales tax and property tax are explained further on pages 36-40. Franchise fees are charges to allow utilities to provide services within the city and to locate within the public right-of-way.
<b>TRANSFERS IN</b>	Transfers are used to move money from one fund to another.

# REVENUE HISTORY



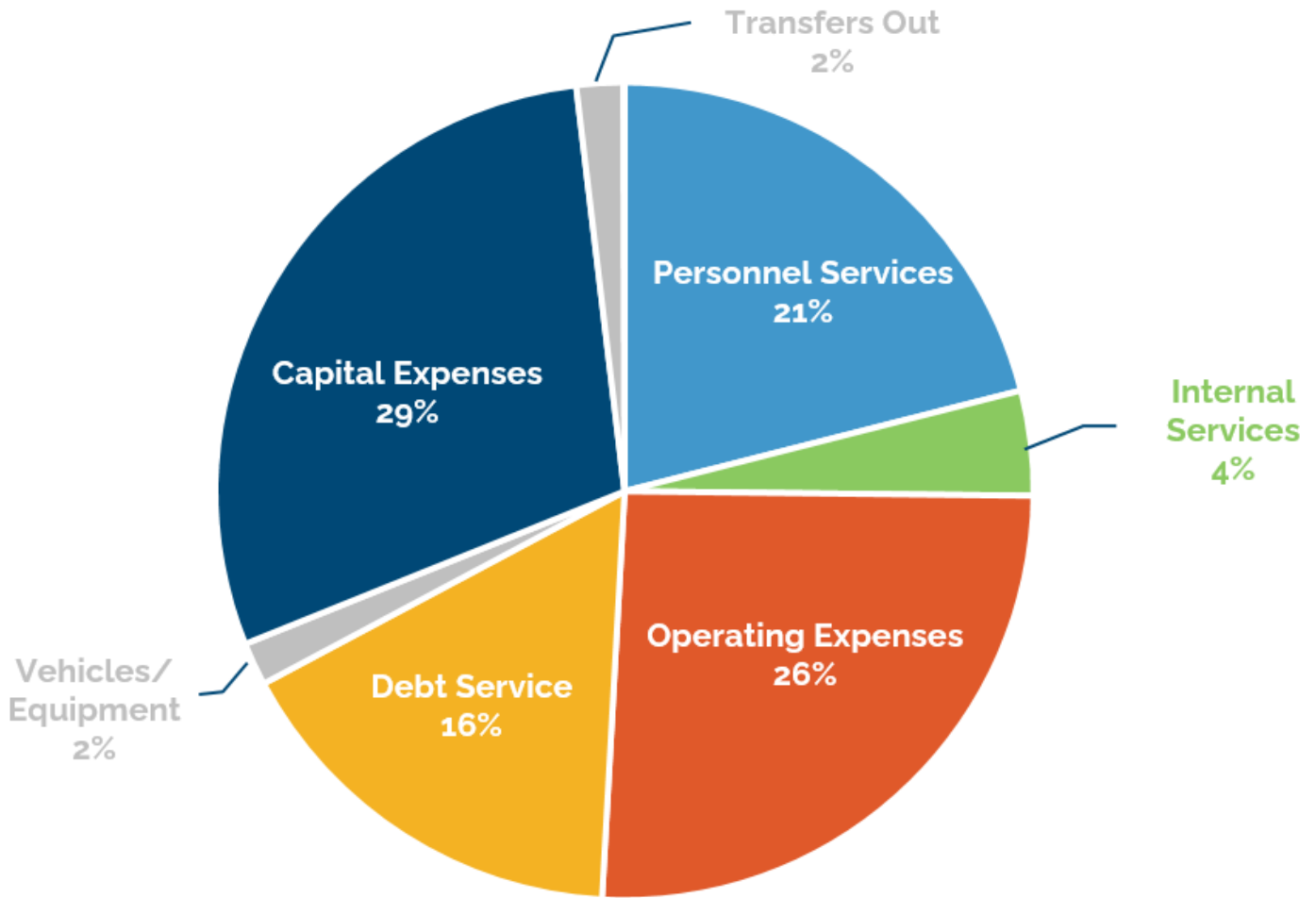
**LICENSES & PERMITS** This is where professional license fees, as well as animal permit fees, building permit fees, and parking permit fees are recorded.

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

For additional information on revenues, please view **Appendix A: Revenue Summary** starting on page 188 of this document and the online 2025 Budget report.

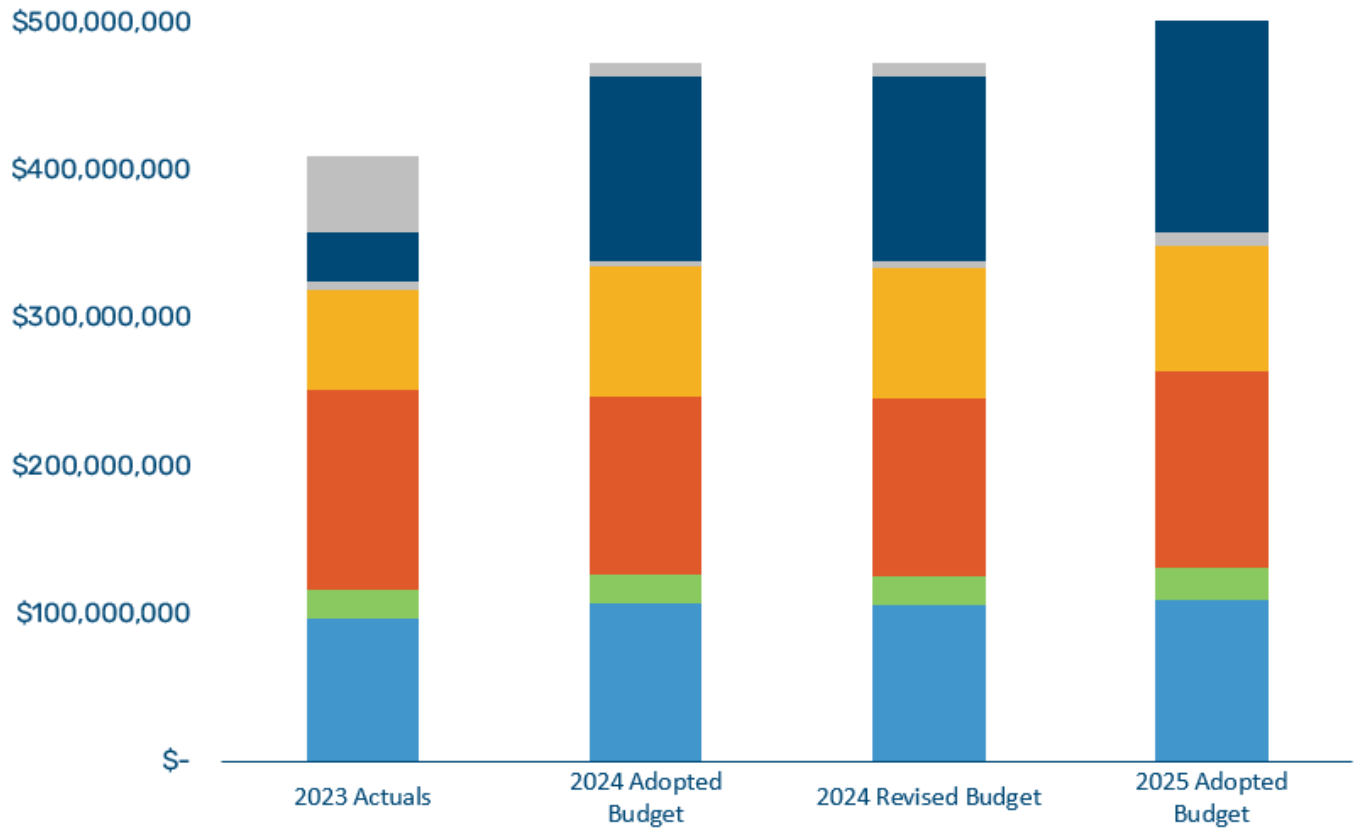


# EXPENDITURES BY CATEGORY



<b>CAPITAL EXPENSES</b>	Land, buildings, building improvements, vehicles, large equipment, and infrastructure improvements. These are large items that have a useful life of two (2) years or more.
<b>DEBT SERVICE</b>	Annual payments for projects that received multi-year debt financing
<b>INTERNAL SERVICES</b>	Accounts for activities that provide goods and services to other departments
<b>OPERATING EXPENSES</b>	This covers operating costs that do not fall into other expenditure categories

# EXPENDITURE HISTORY



	2023 Actuals	2024 Adopted Budget	2024 Revised Budget	2025 Adopted Budget
Expenditure Adjustment	\$-	\$-	\$(3,965,000)	\$(200,000)
Transfers Out	\$51,177,370	\$9,121,000	\$9,121,000	\$9,630,000
Capital Expenses	\$33,317,736	\$125,025,000	\$125,025,000	\$151,582,000
Vehicles/Equipment	\$5,439,856	\$3,918,000	\$4,408,000	\$8,858,000
Debt Service	\$67,623,950	\$88,149,000	\$88,149,000	\$84,749,000
Operating Expenses	\$134,770,246	\$119,850,000	\$120,184,000	\$133,455,000
Internal Services	\$19,561,816	\$19,953,000	\$19,953,000	\$21,485,000
Personnel Services	\$96,866,602	\$106,310,000	\$105,634,000	\$109,219,000

**PERSONNEL SERVICES**

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**TRANSFERS OUT**

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

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

For additional information on expenditures, please visit the online 2025 Budget report.

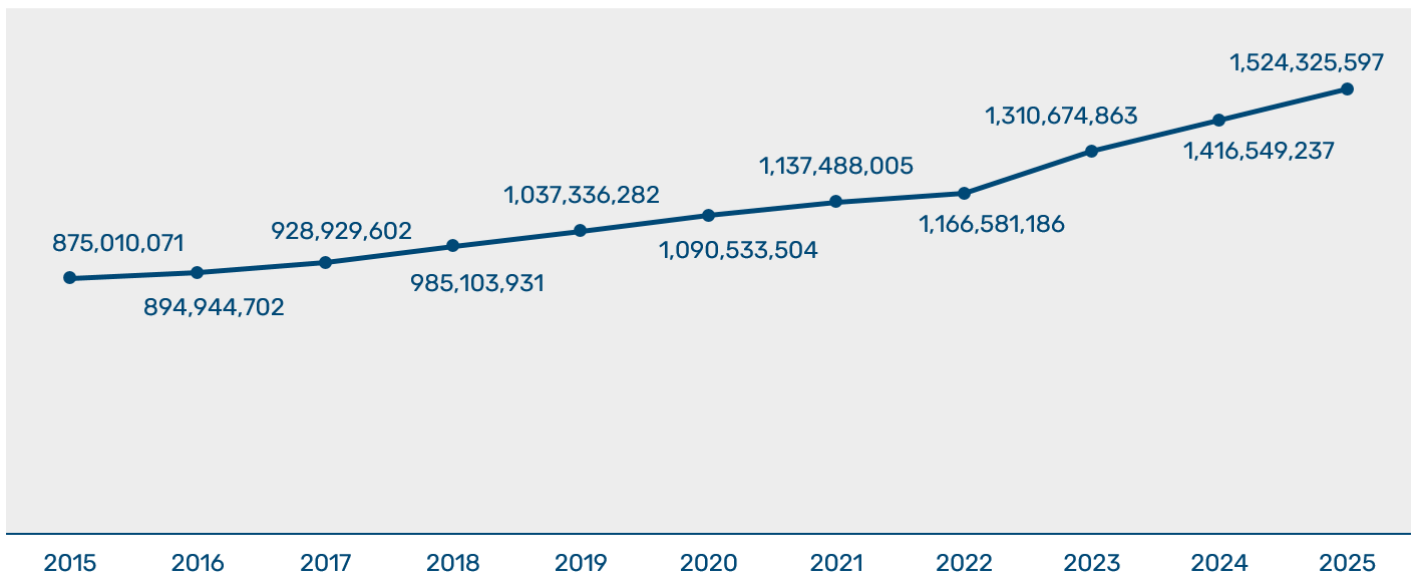
<b>Fund</b>	<b>2023 Actuals</b>	<b>2024 Adopted Budget</b>	<b>2024 Revised Budget</b>	<b>2025 Budget</b>
<b>101 - General</b>	102,690,768	116,218,000	111,577,000	116,180,000
<b>201 - Capital Sales Tax</b>	7,297,816	10,207,000	10,207,000	13,435,000
<b>202 - Library</b>	5,725,000	6,180,000	6,180,000	6,625,000
<b>203 - Transit</b>	12,973,079	6,068,000	6,068,000	5,835,000
<b>204 - Housing Trust</b>	1,665,788	2,987,000	2,987,000	2,404,000
<b>221 - Guest Tax</b>	2,030,428	2,940,000	2,940,000	2,797,000
<b>222 - Special Alcohol</b>	1,065,267	884,000	1,034,000	884,000
<b>223 - Special Highway</b>	2,518,330	4,860,000	4,860,000	3,479,000
<b>224 - Special Recreation</b>	709,365	790,000	1,065,000	1,274,000
<b>225 - Law Enforcement Trust</b>	36,127	80,000	80,000	80,000
<b>226 - Kansas Fights Addiction Act</b>	-	254,000	254,000	95,000
<b>227 - Federal Funds Exchange</b>	764,284	1,100,000	1,100,000	1,180,000
<b>242 - Airport Fund</b>	845,199	669,000	578,000	597,000
<b>243 - City Parks Memorial</b>	27,784	38,000	38,000	40,000
<b>245 - Farmland Remediation</b>	218,729	1,146,000	1,146,000	317,000
<b>246 - Cemetery Perpetual</b>	73	8,000	8,000	12,000
<b>248 - Wee Folks Scholarship</b>	31,300	55,000	55,000	35,000
<b>249 - TDD/TIF/NRA Funds</b>	2,640,983	2,812,000	2,812,000	3,186,000
<b>301 - Debt Service</b>	59,202,885	67,017,000	67,017,000	60,112,000
<b>401 - Equipment Reserve</b>	2,500,182	1,064,000	1,554,000	631,000
<b>402 - Capital Projects Fund</b>	61,628,096	39,033,000	39,033,000	81,449,000
<b>501 - Water and Wastewater</b>	52,818,686	66,146,000	66,146,000	73,627,000
<b>502 - Solid Waste</b>	16,977,636	20,332,000	20,332,000	20,132,000
<b>503 - Public Parking</b>	2,036,697	2,323,000	2,323,000	2,427,000
<b>504 - Storm Water</b>	5,812,365	6,794,000	6,794,000	6,579,000
<b>505 - Utilities Bonded Construction</b>	4,270,577	52,770,000	52,770,000	56,020,000
<b>506 - Utilities Cash Construction</b>	1,173,840	2,610,000	2,610,000	10,000
<b>601 - Administrative Services</b>	21,886,664	22,601,000	22,601,000	23,418,000
<b>602 - Health and Wellness</b>	16,041,881	16,256,000	16,256,000	19,337,000
<b>604 - Risk Management Fund</b>	2,671,014	3,058,000	3,058,000	3,837,000
<b>801 - Federal Grants</b>	6,853,026	9,268,000	9,268,000	5,769,000
<b>802 - ARPA Grant</b>	7,449,844	-	-	-
<b>803 - Fair Housing Grant</b>	12,826	22,000	22,000	22,000
<b>804 - CDBG</b>	577,505	1,109,000	1,109,000	902,000
<b>805 - Home Grant</b>	457,558	510,000	510,000	454,000
<b>806 - Transportation Planning</b>	224,813	315,000	315,000	328,000
<b>851 - State Grants</b>	4,921,160	3,802,000	3,802,000	5,269,000
<b>TOTAL</b>	<b>\$408,757,575</b>	<b>\$472,326,000</b>	<b>\$468,509,000</b>	<b>\$518,778,000</b>

# COMPUTATION OF AD VALOREM TAX REQUIREMENTS AND MILL LEVY

**2024 ESTIMATED ASSESSED VALUATION FOR 2025 BUDGET: \$ 1,524,325,597**

FUND NUMBER	FUND	2025 REQUIREMENTS	2% DELINQUENT TAXES	AD VALOREM TAX AMOUNT	MILL RATE
<b>Property Tax Levy Funds</b>					
101	General Operating	32,227,000	645,000	31,582,000	21.142
202	Library	6,248,000	125,000	6,123,000	4.099
<b>Sub Total Property Tax Levy Funds</b>		<b>38,475,000</b>	<b>770,000</b>	<b>37,705,000</b>	<b>25.241</b>
<b>Supplemental Tax Levy Funds</b>					
301	Bond and Interest	12,128,000	243,000	11,885,000	7.956
<b>Sub Total Supplemental Tax Levy Funds</b>		<b>12,128,000</b>	<b>243,000</b>	<b>11,885,000</b>	<b>7.956</b>
<b>GRAND TOTAL</b>		<b>50,603,000</b>	<b>1,013,000</b>	<b>49,590,000</b>	<b>33.197</b>

## City of Lawrence Assessed Valuation History



## How to Calculate Your City Tax Bill

- 1** Determine the assessed valuation for your residential property by multiplying the fair market value of your home by 11.5%\*
- 2** Multiply your assessed valuation by the mill rate levied by the City.
- 3** Divide by 1,000. The result is your estimated City tax liability.

Market Value of Home =	\$240,000
	x11.50%
<b>Assessed Valuation =</b>	<b>\$27,600</b>
Assessed Valuation	\$27,600
x City Mill Rate	x33.197
	<b>\$916,237</b>
\$916,237 / 1,000 = <b>\$916</b>	

\*Commercial Property is assessed at 25%

\$240k is the median home value.

## Property Tax Breakdown

The City of Lawrence receives approximately 26% of the property taxes paid by a Lawrence resident.

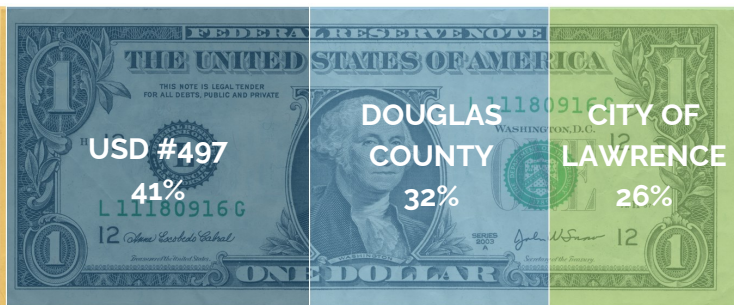
Douglas County receives approximately 32%.

Approximately 41% goes to the School District (USD #497).

State of Kansas receives 1%.

## Estimated 2025 City Property Tax Bill

Fair Market Value of Home	Assessed Valuation (\$)	Approximate City Tax Bill (\$)
100,000	11,500	382
125,000	14,375	477
150,000	17,250	573
175,000	20,125	668
200,000	23,000	764
225,000	25,875	859
250,000	28,750	954
275,000	31,625	1,050
300,000	34,500	1,145
350,000	40,250	1,336
400,000	46,000	1,527
450,000	51,750	1,718
500,000	57,500	1,909
600,000	69,000	2,291
800,000	92,000	3,054
1,000,000	115,000	3,818

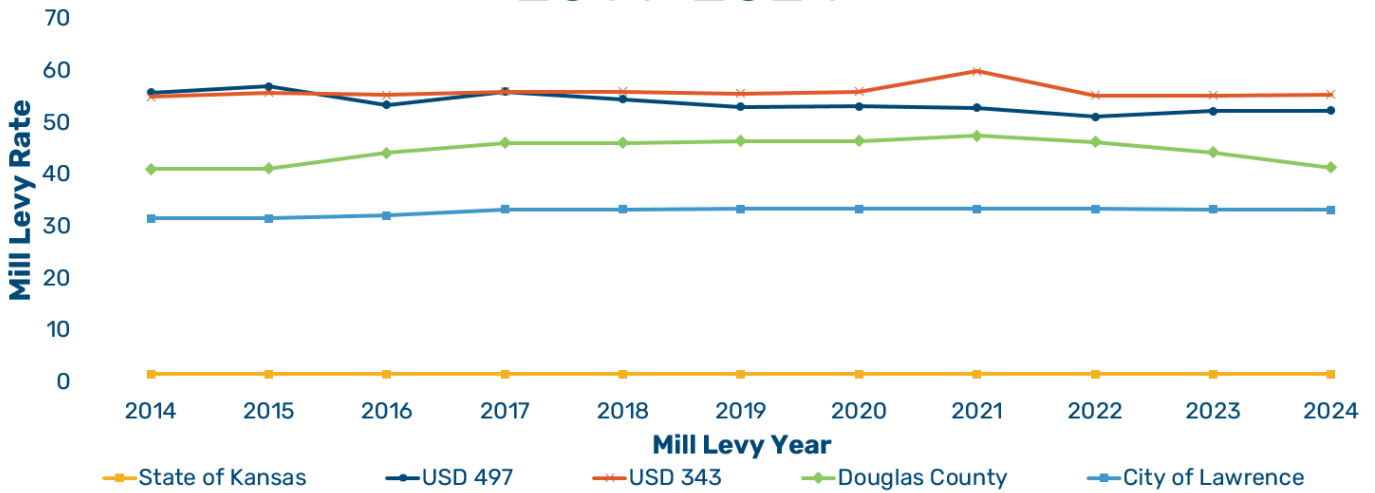


**STATE OF KANSAS, 1%**

The table to the right shows that for residential property, the 2025 City tax bill equates to approximately \$3.82 for each \$1,000 of the fair market value (fmv). For commercial property, it equates to approximately \$8.30 for each \$1,000 of fmv.



# COMPARISON OF LOCAL MILL LEVY RATES 2014-2024



## Total Mills Levied by All Units

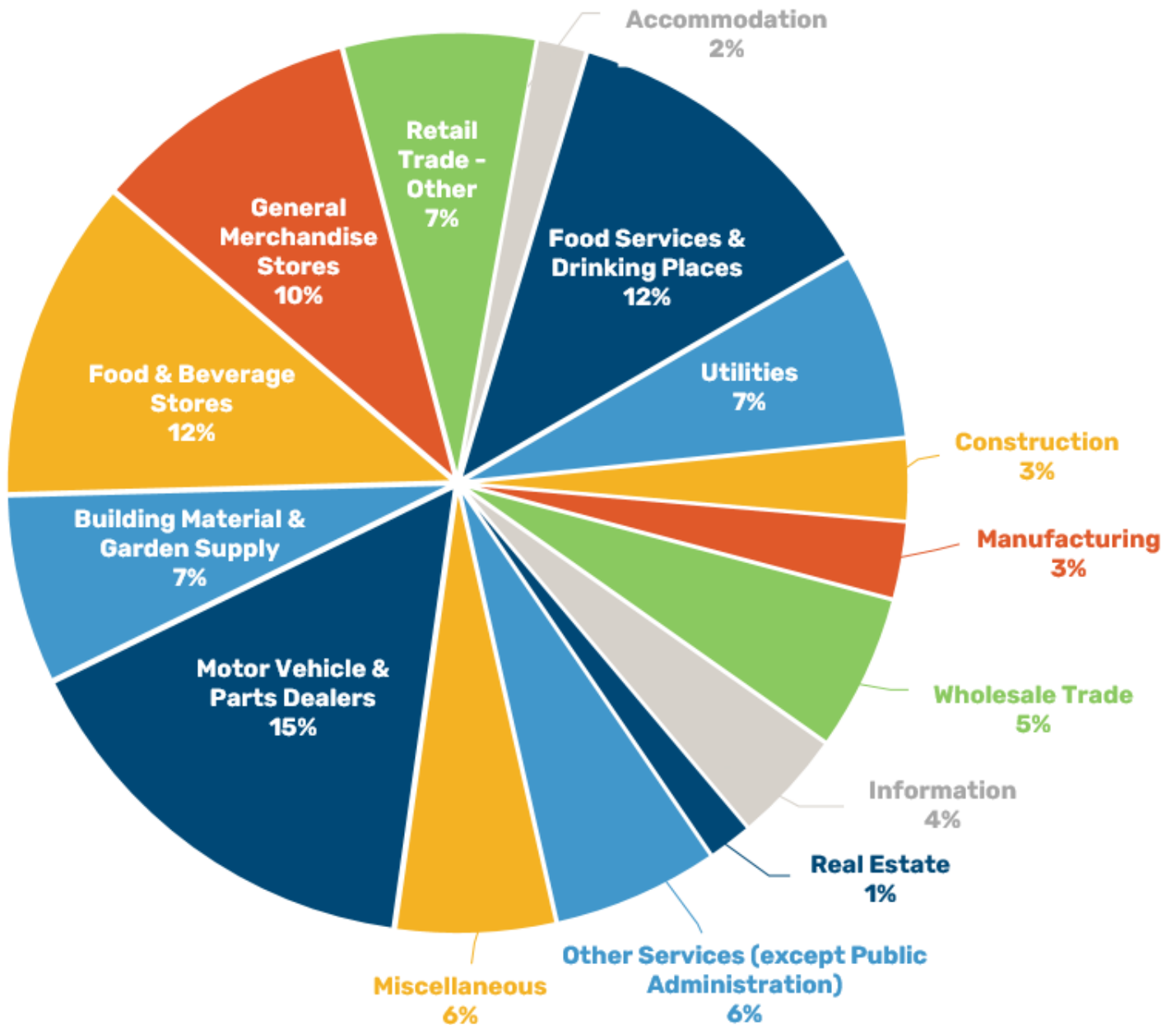
Levy Year	State of Kansas	USD 497	Douglas County	City of Lawrence	Total
<b>2014</b>	1.500	55.752	41.010	<b>31.474</b>	129.736
<b>2015</b>	1.500	56.906	41.098	<b>31.488</b>	130.992
<b>2016</b>	1.500	53.360	44.092	<b>32.018</b>	130.970
<b>2017</b>	1.500	55.950	46.018	<b>33.279</b>	136.747
<b>2018</b>	1.500	54.427	46.015	<b>33.278</b>	135.220
<b>2019</b>	1.500	52.984	46.430	<b>33.290</b>	134.204
<b>2020</b>	1.500	53.122	46.430	<b>33.318</b>	134.370
<b>2021</b>	1.500	52.840	47.419	<b>33.290</b>	135.049
<b>2022</b>	1.500	51.070	46.219	<b>33.290</b>	132.079
<b>2023</b>	1.500	52.229	44.209	<b>33.207</b>	131.145
<b>2024</b>	1.500	52.252	41.298	<b>33.197</b>	128.247

## City of Lawrence Mill Levy

The **levy year** is the year in which the mill levy is adopted. That mill levy is used to levy taxes for the budget the following year. For example, the mill levy set in 2024 (levy year) is used for the 2025 budget.

TAX LEVY	2019	2020	2021	2022	2023	2024
General	19.952	19.952	19.935	21.346	21.142	21.142
Debt Service	9.322	9.321	9.313	7.825	7.956	7.956
Library	4.045	4.045	4.042	4.119	4.109	4.099
<b>TOTAL</b>	<b>33.319</b>	<b>33.318</b>	<b>33.290</b>	<b>33.290</b>	<b>33.207</b>	<b>33.197</b>

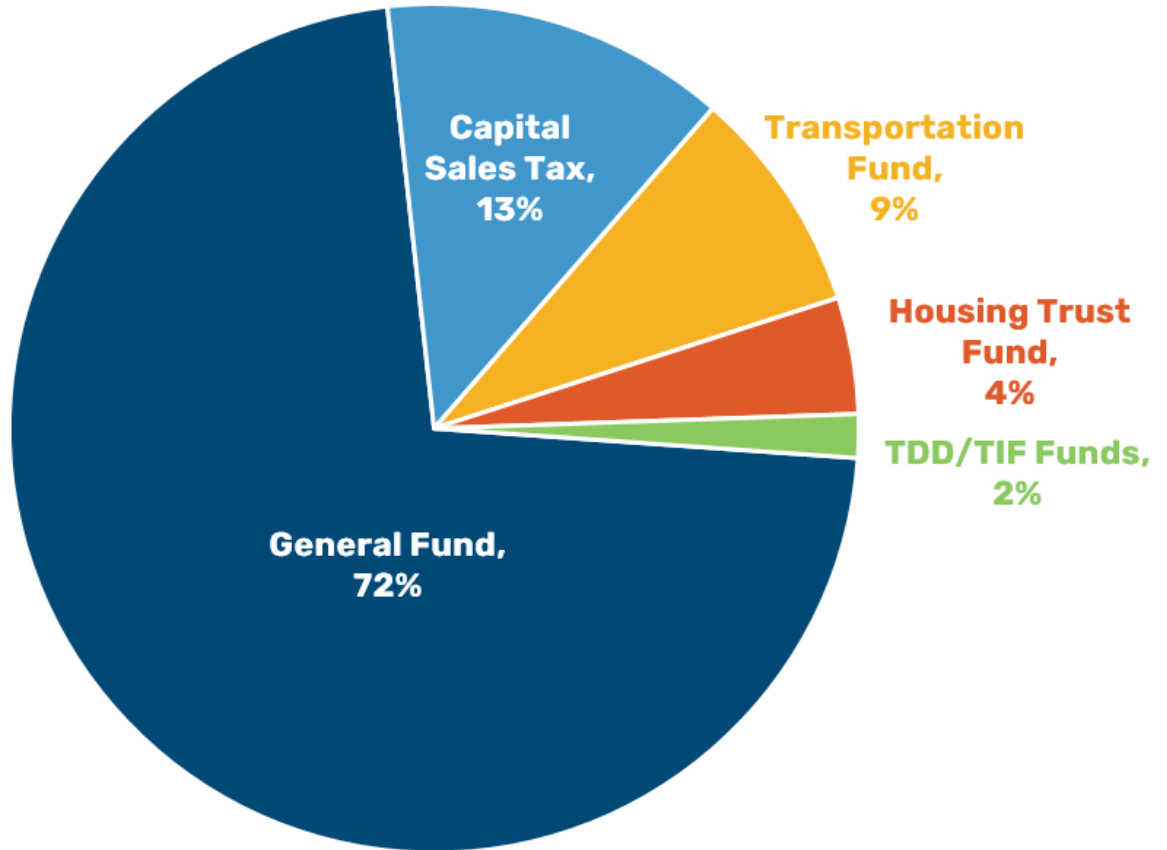
# SALES TAX BY INDUSTRY



## Where Do Sales Tax Revenues Come From?

The chart above shows the retail sales tax distribution by industry type. These percentages are year-to-date figures through **September 2024**.

## SALES TAX BY FUND

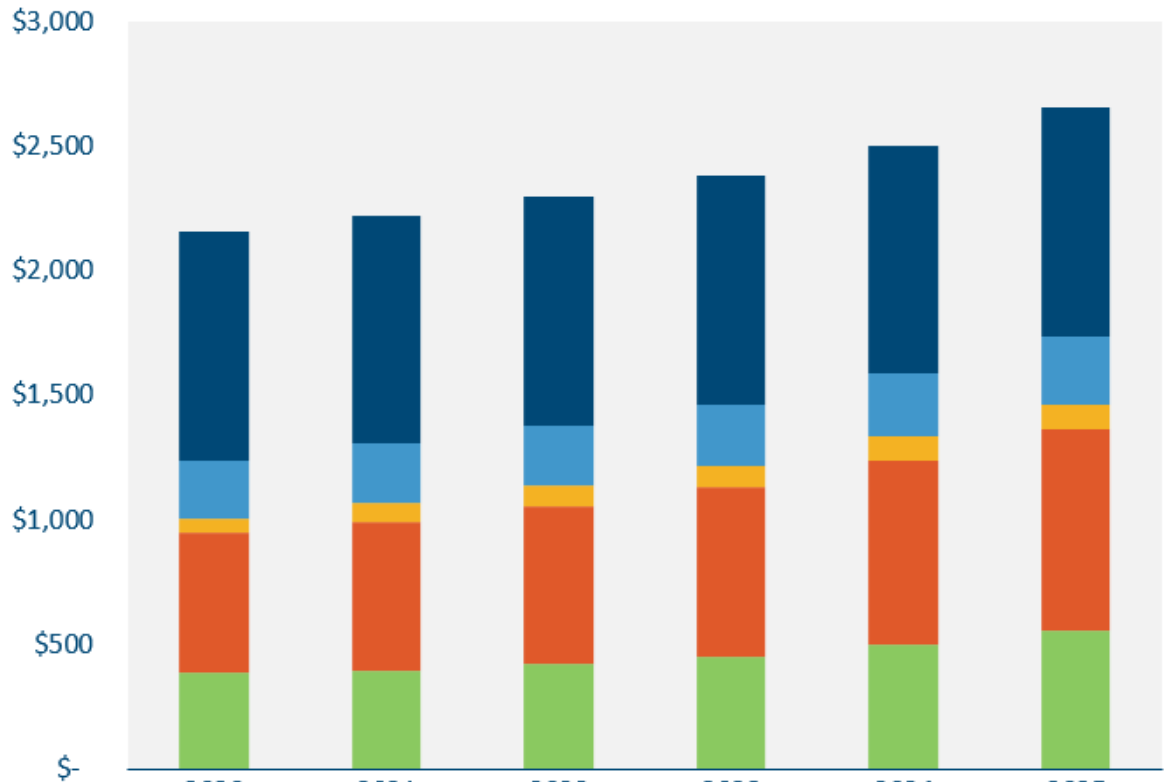


### Where Do Sales Tax Revenues Go?

The 2025 Budget estimates sales tax revenues of **\$56,333,000** as shown below. The chart indicates the funds the revenues will be distributed into.

Fund	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted
General Fund - 101	\$38,265,039	\$45,394,000	\$39,348,000	\$40,634,000
Capital Sales Tax - 201	7,036,101	8,308,000	7,193,000	7,412,000
Transportation Fund - 203	4,690,734	5,590,000	4,713,000	4,854,000
Housing Trust Fund - 204	1,172,684	1,384,000	1,211,000	2,502,000
TDD/TIF Funds	835,269	960,000	960,000	931,000
<b>TOTAL</b>	<b>\$51,999,827</b>	<b>\$61,636,000</b>	<b>\$53,425,000</b>	<b>\$56,333,000</b>

# ANNUAL FINANCIAL IMPACT TO RESIDENTIAL HOUSEHOLDS



	2020	2021	2022	2023	2024	2025
<b>Total</b>	<b>\$2,155</b>	<b>\$2,224</b>	<b>\$2,298</b>	<b>\$2,383</b>	<b>\$2,504</b>	<b>\$2,653</b>
■ City Property Tax	\$920	\$920	\$919	\$919	\$917	\$916
■ Solid Waste	\$232	\$232	\$239	\$246	\$254	\$272
■ Stormwater	\$54	\$81	\$85	\$89	\$95	\$102
■ Sewer - 4,000 Gal/Mo	\$561	\$597	\$633	\$677	\$736	\$804
■ Water - 4,000 Gal/Mo	\$388	\$394	\$423	\$452	\$502	\$558

This table shows the anticipated impact to the average residential household. The property tax calculation is based on a home valued at \$240,000.

The average ratepayer will pay \$150 more for City services in 2025 based on the approved rate increases. This is an increase of 6%.

Stormwater and Solid Waste represent the recommended rate increase and will go to City Commission for approval in late 2024.

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

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

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

The list below outlines some of the major agreements that should be reviewed in the coming years.

### Examples of City/County Funding Agreements

#### Fire Medical Annual Operations

<b>CITY</b>	64%
<b>COUNTY</b>	36%

#### Health Department Facility Maintenance

<b>CITY</b>	50%
<b>COUNTY</b>	50%

#### Planning Department Annual Operations

<b>CITY</b>	83.33%
<b>COUNTY</b>	16.67%

#### Jail Rate

<b>CITY</b>	\$265.96 per day
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#### Emergency Communication Center

<b>CITY</b>	60%
<b>COUNTY</b>	40%





# STRATEGIC PLAN

OVERVIEW

OUTCOMES

COMMITMENTS

UNMISTAKABLE IDENTITY

STRONG, WELCOMING NEIGHBORHOODS

SAFE AND SECURE

PROSPERITY AND ECONOMIC SECURITY

CONNECTED CITY

CITY-WIDE

METRICS

## OVERVIEW

In March of 2017, the City adopted its first Strategic Plan. That plan included seven critical success factors and eight priority initiatives. At the end of 2019, significant progress had been made towards achieving those priority initiatives, and the City began a process to update the Strategic Plan. During this process, the City conducted significant public outreach in late 2019 and early 2020.

The pages that follow outline the Commitments and Outcomes that the City Commission adopted in October of 2020.

The adopted Strategic Plan effectively ties existing city expenditures to long-term entity- and community-wide goals. It will also shape new initiatives, capital improvements, and internal processes over the next five years. The following pages outline some of the strategies and progress indicators being undertaken. Subsequently, city performance will be measured against these targets in upcoming years to ensure that progress towards the goals is being met and to adjust resource allocation and programming as necessary.



# OUTCOMES

To realize our vision for Lawrence, our Strategic Plan is centered on achieving the following Outcomes. The Outcomes represent **what our City is “in business to do”** and what we plan to accomplish for our community.



## UNMISTAKABLE IDENTITY

Lawrence is a welcoming community, synonymous with arts, diverse culture, fun, and a quintessential downtown. City parks and community events contribute to the vibrancy experienced by all people in Lawrence.



## STRONG, WELCOMING NEIGHBORHOODS

All people in Lawrence live in safe, functional, and aesthetically unique neighborhoods that provide opportunities to lead healthy lifestyles with access to safe and affordable housing and essential services that help them thrive.



## SAFE AND SECURE

Lawrence is a community where all people feel safe and secure and have access to trusted public and community-based safety resources.



## PROSPERITY AND ECONOMIC SECURITY

The City of Lawrence fosters an environment that provides all people and businesses the opportunity for economic security and intentionally acknowledges, removes, and prevents barriers created by systemic and institutional injustice. Our community succeeds because of collective prosperity and a vibrant, sustainable local economy.



## CONNECTED CITY

The City of Lawrence has well-maintained, functional, and efficient infrastructure, facilities, and other assets. Connectivity supports accessible, sustainable methods for safely moving people and information throughout the community and the region. Investment in these assets reflects the City's commitment to contribute to the well-being of all people.

For the most up-to-date information regarding the City's strategic planning process, please visit: [lawrenceks.org/strategic-plan](http://lawrenceks.org/strategic-plan).

## COMMITMENTS

The way in which we accomplish the work set out in this Plan is as important as the Outcomes. This is why our Commitments are essential. With these six Commitments to **how we do our work**, the City will ensure we're following through on our Strategic Plan in the right way and with excellence.



**Community Engagement:** Listen, share, and engage with our community to drive action and build trust in City government.

We invite and welcome all community members to collaborate and innovate with us. Through strong and equitable engagement with our community, we share and receive information about important city services and community life.



**Efficient and Effective Processes:** Intentional and consistent delivery of city services.

We focus on process improvement by working collaboratively to understand needs, research, adapt, and develop successful solutions. Trust-worthy processes are the foundation for the delivery of city services.



**Equity and Inclusion:** Fair and impartial delivery of services so that no group is disadvantaged or burdened, along with having inclusive representation and participation for all.

Inclusion and racial equity drive the culture of our organization and our community. When we intentionally prioritize race, it can no longer be used to predict life outcomes and outcomes are improved for all. We remove systemic barriers to reconcile historic injustices and their continued presence in our work.



**Sound Fiscal Stewardship:** Efficient use and sustainable management of resources that align with community priorities.

We build and maintain public trust while using our resources to achieve high value. We provide transparent, easy access to relevant, accurate data for budgeting and decision making.



**Engaged and Empowered Teams:** People throughout the organization are trusted, supported, and cared for as we build community.

We invest in and cultivate service to community, individual growth, team development, respect, and trust. Our very best is achieved by a diverse, engaged, collaborative, and innovative organizational culture.



**Environmental Sustainability:** A deep respect for our place in relationship with the planet and environment.

We consider the environmental consequences of every decision, big and small, knowing that our actions have impacts beyond our boundaries. We protect and restore our ecosystem to make it healthier and more balanced for future generations.



# HOW TO USE

On each Outcome page, there is a table for each Commitment area: Community Engagement, Efficient & Effective Processes, Equity & Inclusion, Sound Fiscal Stewardship, Engaged & Empowered Teams, and Environmental Sustainability.

The following pages display each Outcome areas' strategies and performance indicators by Commitment area. As the City strives to achieve each Outcome, this must be done through the Commitments the City has made. Additionally, this mirrors the internal teams responsible for developing strategies, performance indicators, and the in-progress key activities. Each Outcome area has several pages.

<b>Unmistakable Identity</b>	<b>P. 47-48</b>	<b>Strong, Welcoming Neighborhoods</b>	<b>P. 49-50</b>
<b>Safe and Secure</b>	<b>P. 51-54</b>	<b>Prosperity and Economic Security</b>	<b>P. 55-57</b>
<b>Connected City</b>	<b>P. 58-61</b>	<b>City-Wide</b>	<b>P. 62-63</b>

## COMMITMENT AREA

<b>STRATEGIES</b>	<p>Each Commitment area may have several strategies.</p> <p>These strategies are the guiding force for the work the City will be doing in the coming years.</p> <p>They will guide future budgets, hiring choices, and City-Wide decisions to ensure we have the resources available to bring our vision for</p>
<b>PROGRESS INDICATORS</b>	<p>Each strategy's progress indicators will be listed directly beneath the corresponding strategy.</p> <p>The alpha-numeric codes listed with each progress indicator associate it to the Outcome area and match the structure of the Strategic Plan, which is available here: <a href="#">Strategic Plan</a></p> <p>A strategy may have several progress indicators.</p> <p>The progress indicators are specific measures that will show if our work is making a difference by moving the needle in a positive direction.</p>

## UNMISTAKABLE IDENTITY

Unmistakable Identity activities are being taken on by both City departments and community partners. City of Lawrence Parks & Recreation, Communications, Library, Fire Medical, Planning & Development Services, Equity & Inclusion, and Municipal Services & Operations departments and offices are engaged in this work, alongside the Watkins Museum of History, eXplore Lawrence, Downtown Lawrence, Lawrence Arts Center, Theatre Lawrence, the Granada, Sister Cities, and other community partners.

See the City-Wide Engaged and Empowered Teams table (pg. 63) for **Unmistakable Identity** indicators.

### COMMUNITY ENGAGEMENT

**Market Lawrence as a destination for parks and recreation as well as community and cultural events.**

**UI-1:** Percent of residents who are satisfied or very satisfied with the Parks & Recreation system

**UI-2:** Percent of residents who are satisfied or very satisfied with the amount of arts, diverse culture, and events

**Enhance parks, park amenities, and recreational opportunities to meet the needs of a growing city.**

**UI-1:** Percent of residents who are satisfied or very satisfied with the Parks & Recreation system

**Invest in green infrastructure to provide attractive entrances to the City, a sustainable urban forest and an inviting downtown business district.**

**UI-1:** Percent of residents who are satisfied or very satisfied with the Parks & Recreation system

**UI-14:** Number of trees planted, removed, and maintained to create a healthy tree canopy

### EFFICIENT & EFFECTIVE PROCESSES

**Strengthen the network linking cultural organizations and events to increase resident awareness and participation in cultural opportunities.**

**UI-3:** Number of people who have visited or utilized a City park/trail, City recreation facility, City recreation program, Theatre Lawrence, Watkins Museum of History, Lawrence Arts Center, the eXplore Lawrence Tourism Center and/or Lawrence Public Library

**UI-4:** Percent of residents who have attended an event in the past year

### EQUITY & INCLUSION

**Develop and support initiatives that engage underserved and underrepresented communities.**

**UI-5:** Percent of black, indigenous, and people of color (BIPOC) residents rating the community as welcoming

**UI-6:** Percent of residents who believe their culture is celebrated in the community (i.e. festivals, parades, events, etc.)

**UI-7:** Percent of scholarship need that is met for recreation programs



# UNMISTAKABLE IDENTITY CONTINUED

**Provide accessible, diverse, and inclusive parks and recreation programs and amenities for all ages and abilities, with a specific focus on historically marginalized communities.**

**UI-5:** Percent of black, indigenous, and people of color (BIPOC) residents rating the community as welcoming

**UI-6:** Percent of residents who believe their culture is celebrated in the community (i.e. festivals, parades, events, etc.)

**UI-7:** Percent of scholarship need that is met for recreation programs

## SOUND FISCAL STEWARDSHIP

**Establish a system to evaluate the impact of cultural activities on community engagement and inclusion.**

**UI-8:** Net City cost per visitor attending each event

**UI-9:** Percent of Parks & Recreation programming that is meeting the cost recovery target

**UI-10:** Retail sales in Downtown Lawrence

**Ensure cost recovery targets meet the goals set in the cost recovery pyramid, and that they allow individuals at all income levels to have access to recreational services provided by the City.**

**UI-9:** Percent of Parks & Recreation programming that is meeting the cost recovery target

## ENVIRONMENTAL SUSTAINABILITY

**Acquire, identify, and develop park properties to assure adequate open space and recreational opportunities are available in all areas of the City.**

**UI-12:** Acres of park green space per resident

**Increase educational classes, public events and celebrations that emphasize preservation of the environment.**

**UI-13:** Number of events that celebrate and enhance area environmental sustainability

**Manage natural resources in the community to assure trees are planted and maintained in accordance with the Street Tree Program.**

**UI-14:** Number of trees planted, removed and maintained to create a healthy tree canopy



# STRONG, WELCOMING NEIGHBORHOODS

Strong, Welcoming Neighborhoods activities are being taken on primarily by City staff, including the Planning & Development Services, Municipal Services & Operations, Police, Communications, Parks & Recreation, Sustainability, and Transit departments and offices, along with representatives from Douglas County.

See the City-Wide Engaged and Empowered Teams table (pg. 63) for **Strong, Welcoming Neighborhoods** indicators.

## COMMUNITY ENGAGEMENT

**Improve the relationship of the Planning & Development Services department and the community at-large.**

**SWN-1:** Percent of residents who perceive the City as a good or very good place to live

*There are no Efficient & Effective Processes strategies for this outcome.*



## EQUITY & INCLUSION

**Ensure equitable access and continue to improve parks, recreation opportunities, open spaces and trails within the community.**

**SWN-2:** Percent of residential units within a half mile of City green space

**SWN-3:** Percent of residential units within a half mile of a walking/biking trail

**Identify new and unused residential zoning areas for new housing units within one-half mile of schools or libraries.**

**SWN-4:** Percent of residential units within a half mile of a school or library

**Create more ownership options for low- and moderate-income renters who want to become owners by increasing the supply of affordable housing options.**

**SWN-5:** Percent of households that are experiencing housing stress (spending more than 30% of their income on housing)

**Create lasting solutions to connect people to housing to make homelessness a rare, brief, and one-time experience.**

**SWN-6:** Point-in-time count of people experiencing homelessness



# STRONG, WELCOMING NEIGHBORHOODS CONTINUED

## SOUND FISCAL STEWARDSHIP

Increase affordable housing opportunities by investing in underutilized properties, developing innovative partnerships, and identifying additional funding sources.

**SWN-7:** Affordable Housing Sales Tax dollars invested divided by unit investments

Review and improve subdivision regulations and encourage larger developments to foster greater economies of scale.

**SWN-8:** Infrastructure cost per new residential unit

Review and benchmark solid waste routes and service levels to improve system efficiencies.

**SWN-9:** Cost per capita of solid waste collected

## ENVIRONMENTAL SUSTAINABILITY

Use public land following available best practices for food production, urban forestry, native landscaping, and pollinator habitats.

**SWN-12:** Acres per resident of public land used for environmentally sustainable uses (food production, native landscaping, monarch waystations, green infrastructure, etc.)

Integrate green infrastructure best practices into public projects.

**SWN-12:** Acres per resident of public land used for environmentally sustainable uses (food production, native landscaping, monarch waystations, green infrastructure, etc.)

Improve multimodal transportation options when traveling to priority destinations.

**SWN-13:** Connectivity of healthy food providers by transit, bike routes, or sidewalks

Identify energy efficiency opportunities for residential, industrial, and commercial buildings.

**SWN-14:** Percent of residential, commercial, and industrial units (all construction) above or at energy code



## SAFE AND SECURE

Safe and Secure activities are being taken on primarily by City staff, including Fire Medical, Police, the City Attorney’s Office, Communications, Planning & Development Services, Equity & Inclusion, and the Library departments and offices, as well as representatives from the Lawrence-Douglas County Health Department.

See the City-Wide Engaged and Empowered Teams table (pg. 63) for **Safe & Secure** indicators.

### COMMUNITY ENGAGEMENT

Use community empowerment and education to eliminate, reduce, and respond to events, trends, and activities that pose the greatest threat to safety and security.

**SaS-2:** Part 1 crimes per 1,000 residents

**SaS-3:** Percent of fires contained to their room of origin

**SaS-4:** Percent of cardiac arrest patients with pulsatile rhythms upon arrival to a hospital

**SaS-9:** Sexual and domestic violence per 1,000 residents

Enhance partnerships and programs community wide to protect and enhance public health, including physical, behavioral, and mental health.

**SaS-2:** Part 1 crimes per 1,000 residents

**SaS-5:** Number of responses to a mental health crisis per 1,000 residents

Provide community education and engagement on support services before, during, and after traumatic events.

**SaS-1:** Percent of residents who perceive Lawrence as safe or very safe

**SaS-8:** Percent of residents rating trust in emergency services departments as satisfied or very satisfied

Enhance our partnerships with community organizations and governmental agencies to: 1) reduce instances of sexual and domestic violent incidents, and 2) respond to and assist victims through their recovery.

**SaS-2:** Part 1 crimes per 1,000 residents

**SaS-9:** Sexual and domestic violence per 1,000 residents

### EFFICIENT & EFFECTIVE PROCESSES

Promote prevention information and provide rapid and skilled emergency response to control the spread of fire.

**SaS-3:** Percent of fires contained to their room of origin

**SaS-13:** Percent of Law Enforcement Officers meeting or exceeding 80 hours of annual training

**SaS-14:** Percent of Firefighters meeting or exceeding 228 hours of firefighter training



## SAFE AND SECURE CONTINUED

**Provide rapid and skilled emergency response to cardiac arrest events.**

**SaS-4:** Percent of cardiac arrest patients with pulsatile rhythms upon arrival to a hospital

**SaS-13:** Percent of Law Enforcement Officers meeting or exceeding 80 hours of annual training

**SaS-14:** Percent of Firefighters meeting or exceeding 228 hours of firefighter training

**Provide rapid, skilled, and appropriate response to Part 1 offenses, domestic violence, and other serious, time-critical incidents.**

**SaS-5:** Number of responses to a mental health crisis per 1,000 residents

**SaS-9:** Sexual and domestic violence per 1,000 residents

**SaS-13:** Percent of Law Enforcement Officers meeting or exceeding 80 hours of annual training

**SaS-14:** Percent of Firefighters meeting or exceeding 228 hours of firefighter training

## EQUITY & INCLUSION

**Establish a baseline, identify gaps, and develop activities to improve health impacts to all marginalized identities within the community. Prepare and provide community-based education and solutions based upon the gathered data.**

**SaS-6:** Variance of satisfaction with perceptions of safety by race, gender, education, and income

**SaS-7:** Number of Child Protective Services reported incidents to the Kansas Department for Children and Families for Douglas County per 1,000 residents

**SaS-9:** Sexual and domestic violence per 1,000 residents

**Enhance or establish partnerships and collaboration with existing community organizations, governmental agencies, healthcare providers, and schools with a focus on increasing awareness of and access to resources that will impact trends and reduce repeated incidents.**

**SaS-5:** Number of responses to a mental health crisis per 1,000 residents

**SaS-6:** Variance of satisfaction with perceptions of safety by race, gender, education, and income

**SaS-7:** Number of Child Protective Services reported incidents to the Kansas Department for Children and Families for Douglas County per 1,000 residents

**SaS-9:** Sexual and domestic violence per 1,000 residents

**Train and equip personnel to effectively respond to and support the investigation of incidents involving a child in need of care (CINC) or other incidents falling under the jurisdiction of the Kansas Department for Children and Families.**

**SaS-7:** Number of Child Protective Services reported incidents to the Kansas Department for Children and Families for Douglas County per 1,000 residents

**SaS-9:** Sexual and domestic violence per 1,000 residents

**SaS-13:** Percent of Law Enforcement Officers meeting or exceeding 80 hours of annual training





# SAFE AND SECURE CONTINUED

## SOUND FISCAL STEWARDSHIP

**Develop a strong, reliable, and integrated system of volunteer and community resources.**

**SaS-8:** Percent of residents rating trust in emergency services departments as satisfied or very satisfied

**SaS-10:** Expenditure per 1,000 residents for Police and Fire/Emergency Medical Services

**Reduce redundancy with other safety agencies, City departments, and community resources.**

**SaS-10:** Expenditure per 1,000 residents for Police and Fire/Emergency Medical Services

**Maximize use of civilian capabilities to make deployment of specialized and highly technical personnel more efficient.**

**SaS-8:** Percent of residents rating trust in emergency services departments as satisfied or very satisfied

**SaS-10:** Expenditure per 1,000 residents for Police and Fire/Emergency Medical Services

**SaS-11:** Employee Engagement Index for Police

**SaS-12:** Employee Engagement Index for Fire Medical



## ENGAGED & EMPOWERED TEAMS

**Train and equip personnel to skillfully support mental, behavioral, and physical well-being of community members.**

**SaS-5:** Number of responses to a mental health crisis per 1,000 residents

**SaS-13:** Percent of Law Enforcement Officers meeting or exceeding 80 hours of annual training

**SaS-14:** Percent of Firefighters meeting or exceeding 228 hours of firefighter training

**Train and equip personnel to effectively respond to and investigate incidents related to Part I offenses.**

**SaS-2:** Part 1 crimes per 1,000 residents

**SaS-9:** Sexual and domestic violence per 1,000 residents

**SaS-11:** Employee Engagement Index for Police

**SaS-12:** Employee Engagement Index for Fire Medical

**SaS-13:** Percent of Law Enforcement Officers meeting or exceeding 80 hours of annual training





## SAFE AND SECURE CONTINUED



**Train and equip personnel to effectively respond to and investigate incidents involving sexual and domestic violence.**

**SaS-2:** Part 1 crimes per 1,000 residents

**SaS-9:** Sexual and domestic violence per 1,000 residents

**SaS-11:** Employee Engagement Index for Police

**SaS-12:** Employee Engagement Index for Fire Medical

**SaS-13:** Percent of Law Enforcement Officers meeting or exceeding 80 hours of annual training

## ENVIRONMENTAL SUSTAINABILITY

**Evaluate public safety processes for opportunities to enhance environmental management practices.**

**SaS-1:** Percent of residents who perceive

**SaS-8:** Percent of residents rating trust in emergency services departments as satisfied or

**SaS-10:** Expenditure per 1,000 residents for Police and Fire/Emergency Medical Services

# PROSPERITY AND ECONOMIC SECURITY

Prosperity and Economic Security activities are being taken on by City staff and community partners. City departments and offices involved include Economic Development, Planning & Development Services, Finance, the City Attorney's Office, Municipal Services & Operations, Communications, Equity & Inclusion, and Information Technology. The University of Kansas, Lawrence Chamber of Commerce, Peaslee Technical Center, KU Innovation Park, and Douglas County are also involved as community partners.

## COMMUNITY ENGAGEMENT

### Establish Lawrence as the most business

**PES-1:** Percent of businesses rating Lawrence as a good or excellent place to do business

**PES-4:** Average calendar days from application to issuance for development permits for commercial development

### Make existing businesses a priority, providing robust support for business retention and

**PES-1:** Percent of businesses rating Lawrence as a good or excellent place to do business

### Provide resources and support for small and

**PES-1:** Percent of businesses rating Lawrence as a good or excellent place to do business

**PES-3:** Target industry employment growth (target industries: creative and professional services; research and biomedical; computers, electronics and information technology; advanced materials and green manufacturing)

**PES-5:** Women/minority business ownership rate

### Create programs that recover, sustain, and grow

**PES-1:** Percent of businesses rating Lawrence as

**PES-2:** Percent of residents rating Lawrence as a

**PES-6:** Variance of median income by race

### Enhance childcare options at all price levels.

**PES-2:** Percent of residents rating Lawrence as a good or excellent place to work

### Increase and focus resources to generate entrepreneurial and tech-related company growth.

**PES-2:** Percent of residents rating Lawrence as a

**PES-3:** Target industry employment growth (target industries: creative and professional services; research and biomedical; computers, electronics and information technology; advanced materials and green manufacturing)

**PES-7:** Area median income



# PROSPERITY AND ECONOMIC SECURITY CONTINUED

## EFFICIENT & EFFECTIVE PROCESSES

Enhance and streamline permitting processes and development codes.

**PES-4:** Average calendar days from application to issuance for development permits for commercial development

## EQUITY & INCLUSION

Ensure greater economic opportunities amongst historically marginalized populations, communities, and businesses.

**PES-5:** Women/minority business ownership rate

**PES-6:** Variance of median income by race

**PES-7:** Area median income

## SOUND FISCAL STEWARDSHIP

Attract private development partners based on community plan objectives and goals.

**PES-3:** Target industry employment growth (target industries: creative and professional services; research and biomedical; computers, electronics and information technology; advanced materials and green manufacturing)

**PES-8:** Five-year rolling average of the total commercial building permit value

**PES-9:** Percent of private dollars leveraged to City dollars



# PROSPERITY AND ECONOMIC SECURITY



**Create new incentives that are targeted at businesses and industries that provide pathways to economic success for the**

**PES-1:** Percent of businesses rating Lawrence as a good or excellent place to do business

**PES-2:** Percent of residents rating Lawrence as a

**PES-3:** Target industry employment growth (target industries: creative and professional services; research and biomedical; computers, electronics and information technology; advanced materials and green manufacturing)

**PES-5:** Women/minority business ownership rate

**PES-9:** Percent of private dollars leveraged to City dollars

*There are no Engaged & Empowered Teams strategies for this outcome.*

## ENVIRONMENTAL SUSTAINABILITY

**Utilize infill development to enhance the local food system and related businesses.**

**PES-10:** Percent of development that is infill

**Establish sustainability initiatives for infill development and explore related research and technology partnerships, including smart investments.**

**PES-10:** Percent of development that is infill



## CONNECTED CITY

Connected City activities are being taken on by City staff from the following departments and offices: Municipal Services & Operations, Planning & Development Services, Information Technology, Parks & Recreation, Parking & Transit, Fire Medical, and Police.

See the City-wide Engaged and Empowered Teams table (pg. 63) for **Connected City** indicators.

### COMMUNITY ENGAGEMENT

**Invest in multimodal infrastructure and services to improve mobility, safety, and connectivity.**

**CC-1:** Percent of residents satisfied or very satisfied with the condition of major city streets

**CC-2:** Percent of residents satisfied or very satisfied with their transportation experiences (driving, walking/wheeling, biking, riding the bus, etc.)

**CC-5:** Percent of sidewalks and shared use paths in compliance with the Americans with Disabilities Act (ADA) and deflection minimum standards

**CC-6:** Percent of residential units in the Environmental Justice Zone within a quarter mile of a transit stop or on-demand transit zone

**CC-13:** Miles of trails

**SWN-3:** Percent of residential units within a half mile of a walking/biking trail

**SWN-13:** Connectivity of healthy food providers by transit, bike routes, or sidewalks

### EFFICIENT & EFFECTIVE PROCESSES

**Enhance the City's performance management system to track accountability, improve transparency, and streamline operations.**

**CC-3:** Months per year the City is in compliance with minimum water and wastewater discharge standards

**CC-4:** Percent of goals met for reliability of water, wastewater, transit, fleet, traffic signals, information technology systems, the Pavement Condition Index, and the Fire Medical and Police departments

**CC-7:** Cost per gallon of clean water and wastewater treated

**CC-8:** Cost per lane mile (including street maintenance and reconstruction costs)

**Prioritize and enhance timely, accurate, reliable, accessible, and transparent information, processes, and services to ensure a Connected City.**

**CC-2:** Percent of residents satisfied or very satisfied with their transportation experiences (driving, walking/wheeling, biking, riding the bus, etc.)

**CC-4:** Percent of goals met for reliability of water, wastewater, transit, fleet, traffic signals, information technology systems, the Pavement Condition Index, and the Fire Medical and Police departments



## CONNECTED CITY CONTINUED

**Establish a technology strategy and support connectivity through interdepartmental and external stakeholder collaboration.**

**CC-4:** Percent of goals met for reliability of water, wastewater, transit, fleet, traffic signals, information technology systems, the Pavement Condition Index, and the Fire Medical and Police departments

**CC-12:** Percent of City-used energy (electric, natural gas, fuel) that is renewable

**Improve multimodal connectivity with an emphasis on pedestrian and bicycle demand and transportation for disadvantaged populations.**

**CC-2:** Percent of residents satisfied or very satisfied with their transportation experiences (driving, walking/wheeling, biking, riding the bus, etc.)

**CC-5:** Percent of sidewalks and shared use paths in compliance with the Americans with Disabilities Act (ADA) and deflection minimum standards

**CC-6:** Percent of residential units in the Environmental Justice Zone within a quarter mile of a transit stop or on-demand transit zone

**CC-13:** Miles of trails

## EQUITY & INCLUSION

**Update and implement the American with Disabilities Act (ADA) Transition Plan to reduce barriers to access.**

**CC-5:** Percent of sidewalks and shared use paths in compliance with the Americans with Disabilities Act (ADA) and deflection minimum standards





## CONNECTED CITY CONTINUED

### SOUND FISCAL STEWARDSHIP

**Institute an asset management framework to achieve the desired level of service expectations for infrastructure and services.**

**CC-4:** Percent of goals met for reliability of water, wastewater, transit, fleet, traffic signals, information technology systems, the Pavement Condition Index, and the Fire Medical and Police departments

**CC-7:** Cost per gallon of clean and wastewater

**CC-8:** Cost per lane mile (including street maintenance and reconstruction costs)

**Follow the implementation schedule for infrastructure improvements identified in the City's Integrated Plan to achieve clean water and human health goals while addressing aging infrastructure, climate change, and competing priorities for funding.**

**CC-3:** Months per year the City is in compliance with minimum water and wastewater discharge standards

**CC-4:** Percent of goals met for reliability of water, wastewater, transit, fleet, traffic signals, information technology systems, the Pavement Condition Index, and the Fire Medical and Police departments

**CC-7:** Cost per gallon of clean and wastewater

**CC-14:** Number of public infrastructure projects that account for climate adaptation

**Maximize ridership through Lawrence Transit route redesign and improved access, comfort, and convenience for all riders.**

**CC-2:** Percent of residents satisfied or very satisfied with their transportation experiences (driving, walking/wheeling, biking, riding the bus, etc.)

**CC-6:** Percent of residential units in the Environmental Justice Zone within a quarter mile of a transit stop or on-demand transit zone

**CC-9:** Cost per passenger trip on Lawrence Transit

**CC-11:** Percent of trips not taken in automobile (driven-alone)

### ENVIRONMENTAL SUSTAINABILITY

**Reduce energy consumption by the City of Lawrence.**

**CC-12:** Percent of City-used energy (electric, natural gas, fuel) that is renewable

**Utilize a green rating system for infrastructure projects.**

**CC-14:** Number of public infrastructure projects that account for climate adaptation



## CONNECTED CITY CONTINUED



**Enhance transportation options and choices to minimize adverse social, economic, and environmental impacts created by transportation.**

**CC-2:** Percent of residents satisfied or very satisfied with their transportation experiences (driving, walking/wheeling, biking, riding the bus, etc.)

**CC-11:** Percent of trips not taken in automobile (driven-alone)

**CC-13:** Miles of trails

**Establish land use policies and codes that minimize the need to walk or bike more than 15 minutes for basic needs such as groceries, medicine, general merchandise, schools, and transit.**

**CC-2:** Percent of residents satisfied or very satisfied with their transportation experiences (driving, walking/wheeling, biking, riding the bus, etc.)

**CC-6:** Percent of residential units in the Environmental Justice Zone within a quarter mile of a transit stop or on-demand transit zone

**CC-11:** Percent of trips not taken in automobile (driven-alone)

**CC-13:** Miles of trails



## CITY-WIDE

These City-Wide progress indicators and strategies are designed to generate progress throughout the entire organization and all outcome areas (rather than addressing a specific outcome).

### COMMUNITY ENGAGEMENT

**Create and implement a City-Wide community engagement plan.**

**CW-1:** Percent of residents who are satisfied or very satisfied with the access, availability, and timeliness of information

**CW-2:** Of residents who have engaged with a City department in the past year, the percent who were satisfied with the overall quality of service provided

**CW-3:** Percent of City projects that follow the community engagement plan

**Implement a City-Wide customer relations management software system**

**CW-2:** Of residents who have engaged with a City department in the past year, the percent who were satisfied with the overall quality of service provided

### EFFICIENT & EFFECTIVE PROCESSES

**Develop and implement performance improvement capacity to enhance processes and reduce frustration**

**CW-4:** Number of processes that are evaluated and improved every year

*There are no City-Wide Sound Fiscal Stewardship progress indicators.*

### EQUITY & INCLUSION

**Improve diversity-focused hiring, recruitment, promotion, and outreach efforts so that the City workforce reflects the community we serve.**

**CW-5:** Overall Municipal Equality Index score

**CW-6:** Overall Employee Engagement Index

**Utilize the Human Rights Campaign Municipal Equality Index (MEI) scorecard as guidance to advance equity.**

**CW-5:** Overall Municipal Equality Index score

**Identify and implement best practices for advancing diversity, equity, and inclusion throughout City government and with external stakeholders.**

**CW-5:** Overall Municipal Equality Index score



## CITY-WIDE

### ENGAGED & EMPOWERED TEAMS

Develop, refine, and promote activities related to employee career development and succession planning.

Provide safe environments and programs that promote and encourage the physical, mental, and emotional wellbeing of City employees.

Compensate and reward employees so they can focus on complex and long-term outcomes that serve our community.

Build trust throughout all levels of the organization by encouraging feedback and creating open, two-way communication.

Recognize our successes through open appreciation.

Create a welcoming environment with space for autonomy, innovation, and continuous improvements where all members of the organization can discover their purpose.

**CW-6:** Overall Employee Engagement Index

**CW-7:** Employee Engagement Index for internal service departments

**CW-8:** Percent of employees who are satisfied with their jobs

**UI-11:** Employee Engagement Index for Parks & Recreation

**SWN-10:** Employee Engagement Index for Planning & Development Services

**SWN-11:** Employee Engagement Index for Solid Waste

**SaS-11:** Employee Engagement Index for Police

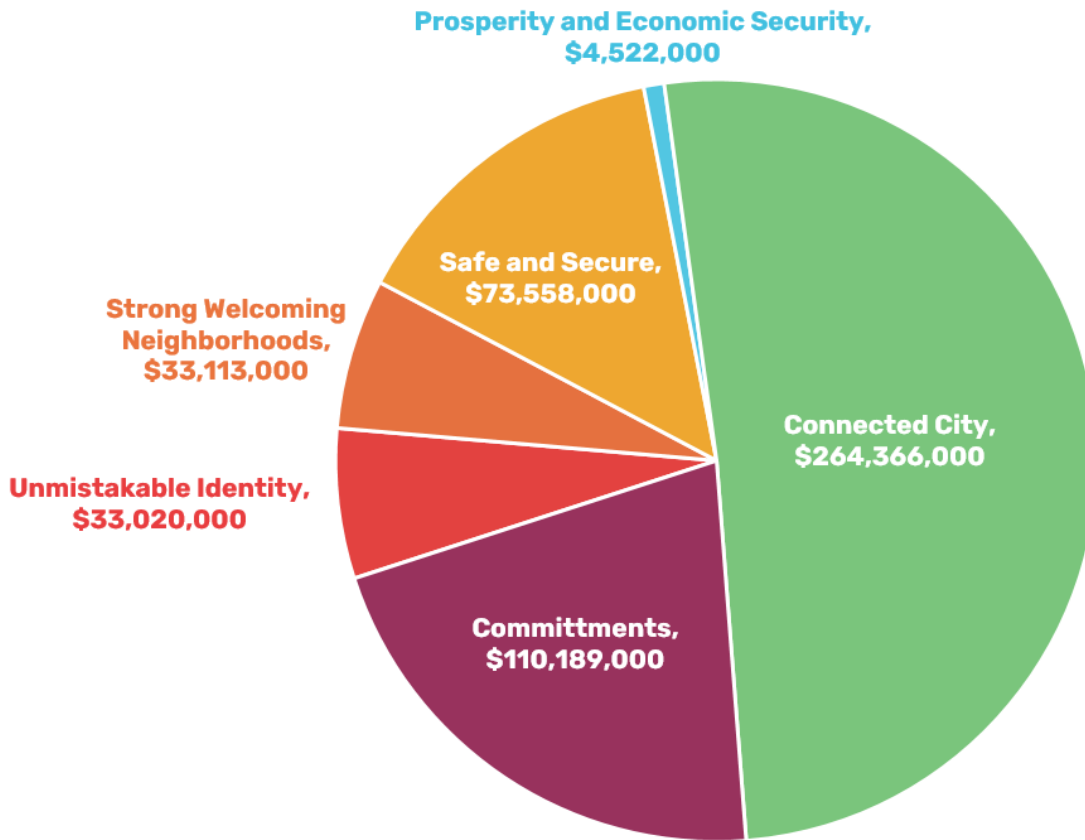
**SaS-12:** Employee Engagement Index for Fire Medical

**CC-10:** Employee Engagement Index for Municipal Services & Operations (except Solid Waste)

*There are no City-Wide Environmental Sustainability progress indicators.*



# METRICS



The previous pages listed each of the progress indicators for the associated Commitment and Outcome. City staff has established baseline data and targets for each indicator.

As staff continues to collect data and establish targets, this information will be updated at: <https://lawrenceks.org/strategic-plan/>.

Departments will utilize these progress indicators to help determine departmental priorities in future years. There are some progress indicators that are city-wide.

It should be noted that not all progress indicators are listed here. However, it should provide a good overview of the types of progress indicators being tracked and a number of progress indicators that have current data available.

The following pages list the **most recent data available** for each indicator. The City is currently in the process of revamping its Strategic Plan dashboard and updating indicator data, so some indicators may have older data. See the most recent data as it is updated on the Strategic Plan platform.

## UNMISTAKABLE IDENTITY METRICS

### COMMUNITY ENGAGEMENT

**UI-1:** Percent of residents who are satisfied or very satisfied with the Parks & Recreation system

**FY 2022**      **81%**

**STATUS:** OFF TARGET

**TARGET**      **84%**

### EQUITY & INCLUSION

**UI-7:** Percent of scholarship need that is met for recreation programs

**FY 2023**      **100%**

**STATUS:** ON TARGET

**TARGET**      **100%**

### ENGAGED & EMPOWERED TEAMS

**UI-11:** Employee Engagement Index\* for Parks and Recreation

**FY 2022**      **3.51**

**STATUS:** OFF TARGET

**TARGET**      **4.00**

\*The Employee Engagement Index is a 14-question survey posed to all full-time employees to assess engagement within the organization. The highest score is a 5.

### ENVIRONMENTAL SUSTAINABILITY

**UI-12:** Acres of park green space per resident

**FY 2023**      **0.040**

**STATUS:** OFF TARGET

**TARGET**      **0.045**

**UI-14:** Number of trees planted, removed, and maintained to create

**FY 2023**      **3,870**

**STATUS:** ON TARGET

**TARGET**      **3,400**



## STRONG, WELCOMING NEIGHBORHOODS METRICS

### COMMUNITY ENGAGEMENT

**SWN-1:** Percent of residents who perceive the City as a good or very good place to live

**FY 2024**      **88%**

**STATUS:** OFF TARGET

**TARGET**      **90%**

### EQUITY & INCLUSION

**SWN-2:** Percent of residential units within a half mile of City green space

**FY 2023**      **32%**

**STATUS:** OFF TARGET

**TARGET**      **50%**

**SWN-5:** Percent of households that are experiencing housing stress (spending more than 30% of their income on housing) - rental

**FY 2023**      **50%**

**STATUS:** OFF TARGET

**TARGET**      **35%**

**SWN-6:** Point-in-time count of people experiencing homelessness

**FY 2024**      **414**

**STATUS:** OFF TARGET

**TARGET**      **250**

### SOUND FISCAL STEWARDSHIP

**SWN-7:** Affordable Housing Sales Tax dollars invested divided by unit investments

**FY 2024**      **10.7**

**STATUS:** ON TARGET

**TARGET**      **10.0**

## SAFE AND SECURE METRICS

### COMMUNITY ENGAGEMENT

**SaS-1:** Percent of residents who perceive Lawrence as safe or very safe

**FY 2024**      **82%**

**STATUS:** OFF TARGET

**TARGET**      **90%**

### EFFICIENT & EFFECTIVE PROCESSES

**SaS-3:** Percent of fires contained to their room of origin

**FY 2023**      **81%**

**STATUS:** OFF TARGET

**TARGET**      **90%**

### EQUITY & INCLUSION

**SaS-8:** Percent of residents rating trust in emergency services departments as satisfied or very satisfied (Fire Medical)

**FY 2022**      **92%**

**STATUS:** OFF TARGET

**TARGET**      **95%**

### ENGAGED & EMPOWERED TEAMS

**SaS-11:** Employee Engagement Index for Police

**FY 2024**      **3.53**

**STATUS:** OFF TARGET

**TARGET**      **4**

**SaS-14:** Percent of Firefighters meeting or exceeding 228 hours of firefighter training

**FY 2023**      **85%**

**STATUS:** OFF TARGET

**TARGET**      **90%**

# PROSPERITY AND ECONOMIC SECURITY METRICS

## COMMUNITY ENGAGEMENT

**PES-2:** Percent of residents rating Lawrence as a good or excellent place to work

**FY 2022**      **58.7%**

**STATUS:** OFF TARGET

**TARGET**      **70%**

## EFFICIENT & EFFECTIVE PROCESSES

**PES-4:** Average calendar days from application to issuance for development permits for commercial development

**FY 2022**      **65**

**STATUS:** OFF TARGET

**TARGET**      **35**

## EQUITY & INCLUSION

**PES-5:** Minority business ownership rate

**FY 2022**      **9.9%**

**STATUS:** ON TARGET

**TARGET**      **4%**

**PES-7:** Area median income

**FY 2024**      **\$59,963**

**STATUS:** ON TARGET

**TARGET**      **\$54,712**

## SOUND FISCAL STEWARDSHIP

**PES-9:** Percent of private dollars leveraged to public dollars

**FY 2022**      **\$6.48**

**STATUS:** ON TARGET

**TARGET**      **\$1.25**

## CONNECTED CITY METRICS

### COMMUNITY ENGAGEMENT

<b>CC-1:</b> Percent of residents satisfied or very satisfied with the condition of major city streets	<b>FY 2022</b>	<b>41%</b>
<b>STATUS:</b> OFF TARGET	<b>TARGET</b>	<b>50%</b>
<b>CC-2:</b> Percent of residents satisfied or very satisfied with their transportation experience (biking)	<b>FY 2022</b>	<b>40%</b>
<b>STATUS:</b> OFF TARGET	<b>TARGET</b>	<b>60%</b>

### SOUND FISCAL STEWARDSHIP

<b>CC-7:</b> Cost per 1000 gallons of clean water treated	<b>FY 2022</b>	<b>\$4.28</b>
<b>STATUS:</b> ON TARGET	<b>TARGET</b>	<b>\$4.45</b>
<b>CC-7:</b> Cost per 1000 gallons of wastewater water treated	<b>FY 2022</b>	<b>\$3.51</b>
<b>STATUS:</b> ON TARGET	<b>TARGET</b>	<b>\$3.65</b>

### ENVIRONMENTAL SUSTAINABILITY

<b>CC-12:</b> Percent of City-used energy (electric, natural gas, fuel) that is renewable (City Facilities/Electric)	<b>FY 2022</b>	<b>98%</b>
<b>STATUS:</b> OFF TARGET	<b>TARGET</b>	<b>99%</b>
<b>CC-13:</b> Miles of trails	<b>FY 2022</b>	<b>70.4</b>
<b>STATUS:</b> OFF TARGET	<b>TARGET</b>	<b>82.00</b>

## CITY WIDE METRICS

### COMMUNITY ENGAGEMENT

**CW-1:** Percent of residents who are satisfied or very satisfied with the access, availability and timeliness of information

**FY 2024**      **67%**

**STATUS:** OFF TARGET

**TARGET**      **71%**

**CW-2:** Of residents who have engaged with a City department in the past year, the percent who were satisfied with the overall quality of service provided

**FY 2024**      **67%**

**STATUS:** OFF TARGET

**TARGET**      **75%**

### EQUITY AND INCLUSION

**CW-5:** Overall Municipal Equality Index score

**FY 2023**      **100**

**STATUS:** ON TARGET

**TARGET**      **100**

### ENGAGED AND EMPOWERED TEAMS

**CW-7:** Employee Engagement Index for internal service departments (City Manager's Office/Information Technology/Finance/City Attorney's Office)

**FY 2024**      **4.0**

**STATUS:** ON TARGET

**TARGET**      **4.0**

**CW-8:** Percent of employees who are satisfied with their jobs

**FY 2024**      **66%**

**STATUS:** ON TARGET

**TARGET**      **60%**



# FUND SUMMARIES & FINANCIAL FORECASTS

OVERVIEW

MAJOR FUNDS

MINOR FUNDS

CHANGES IN FUND BALANCES

The Fund Summaries and Financial Forecasts section aims to summarize the activities of each fund. A **fund** is a self-contained accounting entity with its own assets, liabilities, revenues, expenditures, and fund balance or other equity accounts.

The fund summaries are organized into two sections: **major operating funds** and **minor operating funds**. Major funds are those with an appropriation greater than \$10 million. Within each section, the fund summaries are organized in accordance with generally accepted accounting principles (GAAP).

## MAJOR OPERATING FUNDS

GENERAL (101)	<b>P. 74-75</b>	FEDERAL FUNDS EXCHANGE (227)	<b>P. 93</b>
CAPITAL SALES TAX (201)	<b>P. 76</b>	AIRPORT (242)	<b>P. 94</b>
BOND & INTEREST (301)	<b>P. 77</b>	CITY PARKS MEMORIAL (243)	<b>P. 95</b>
CAPITAL PROJECTS (402)	<b>P. 78</b>	FARMLAND REMEDIATION (245)	<b>P. 96</b>
WATER AND WASTEWATER (501)	<b>P. 79</b>	CEMETERY PERPETUAL CARE (246)	<b>P. 97</b>
SOLID WASTE (502)	<b>P. 80</b>	WEE FOLKS SCHOLARSHIP (248)	<b>P. 98</b>
UTILITIES BONDED CONSTRUCTION (505)	<b>P. 81</b>	ECONOMIC DEVELOPMENT FUNDS	<b>P. 99</b>
ADMINISTRATIVE SERVICE (601)	<b>P. 82</b>	EQUIPMENT RESERVE (401)	<b>P. 100</b>
HEALTHCARE (602)	<b>P. 83</b>	PUBLIC PARKING (503)	<b>P. 101</b>

## MINOR OPERATING FUNDS

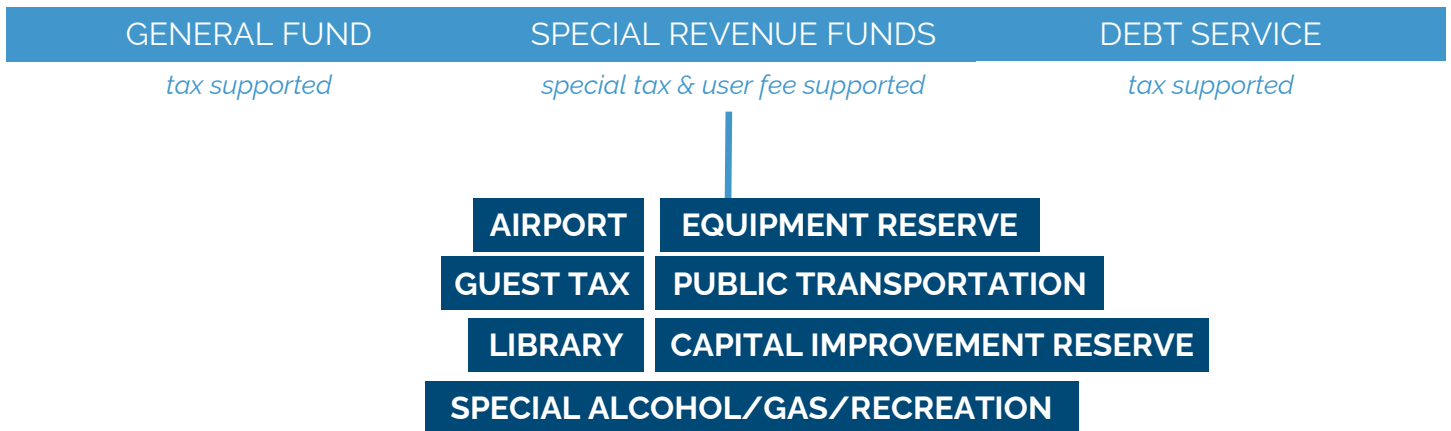
LIBRARY (202)	<b>P. 84</b>	STORM WATER (504)	<b>P. 102</b>
TRANSPORTATION (203)	<b>P. 85</b>	UTILITIES NON-BONDED CONSTRUCTION (506)	<b>P. 103</b>
HOUSING TRUST FUND (204)	<b>P. 86</b>	RISK MANAGEMENT (604)	<b>P. 104</b>
GUEST TAX (221)	<b>P. 87</b>	FEDERAL GRANTS (801)	<b>P. 105</b>
SPECIAL ALCOHOL (222)	<b>P. 88</b>	FAIR HOUSING GRANT (803)	<b>P. 106</b>
SPECIAL HIGHWAY (223)	<b>P. 89</b>	COMMUNITY DEVELOPMENT GRANT (804)	<b>P. 107</b>
SPECIAL RECREATION (224)	<b>P. 90</b>	HOME PROGRAM GRANT (805)	<b>P. 108</b>
LAW ENFORCEMENT TRUST FUND (225)	<b>P. 91</b>	TRANSPORTATION PLANNING GRANTS (806)	<b>P. 109</b>
KANSAS FIGHTS ADDICTION (226)	<b>P. 92</b>	STATE GRANTS (851)	<b>P. 110</b>

There are two broad fund categories: Governmental Funds and Proprietary Funds.

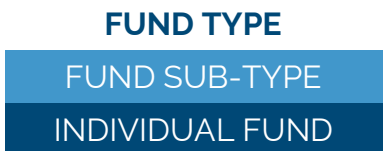
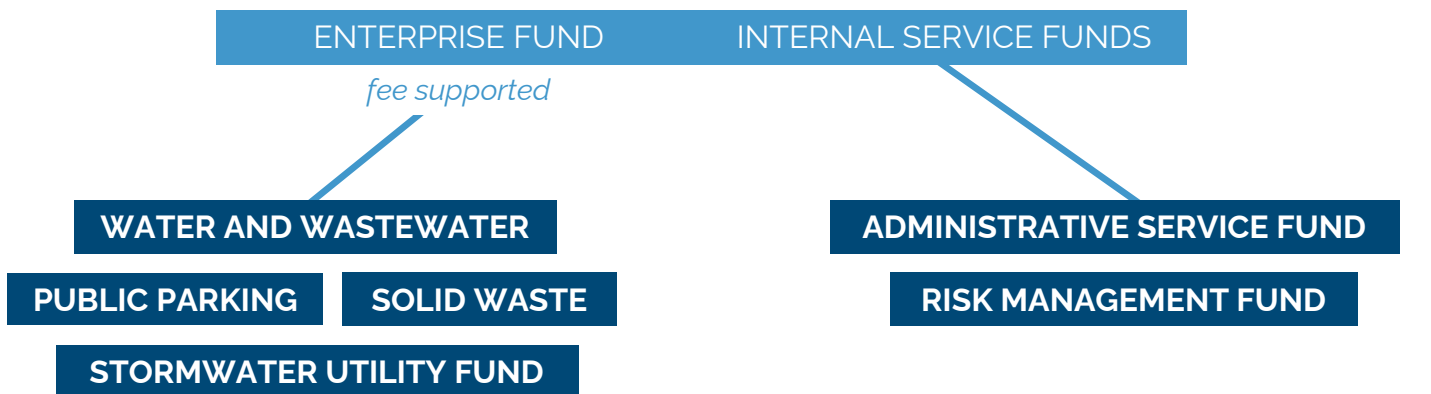
**Governmental Funds** include the General Fund, Special Revenue Funds, and the Debt Service Fund.

**Proprietary Funds** include Enterprise Funds and Internal Service Funds. Below are charts with some examples of each type of fund.

## GOVERNMENTAL FUNDS



## PROPRIETARY FUNDS



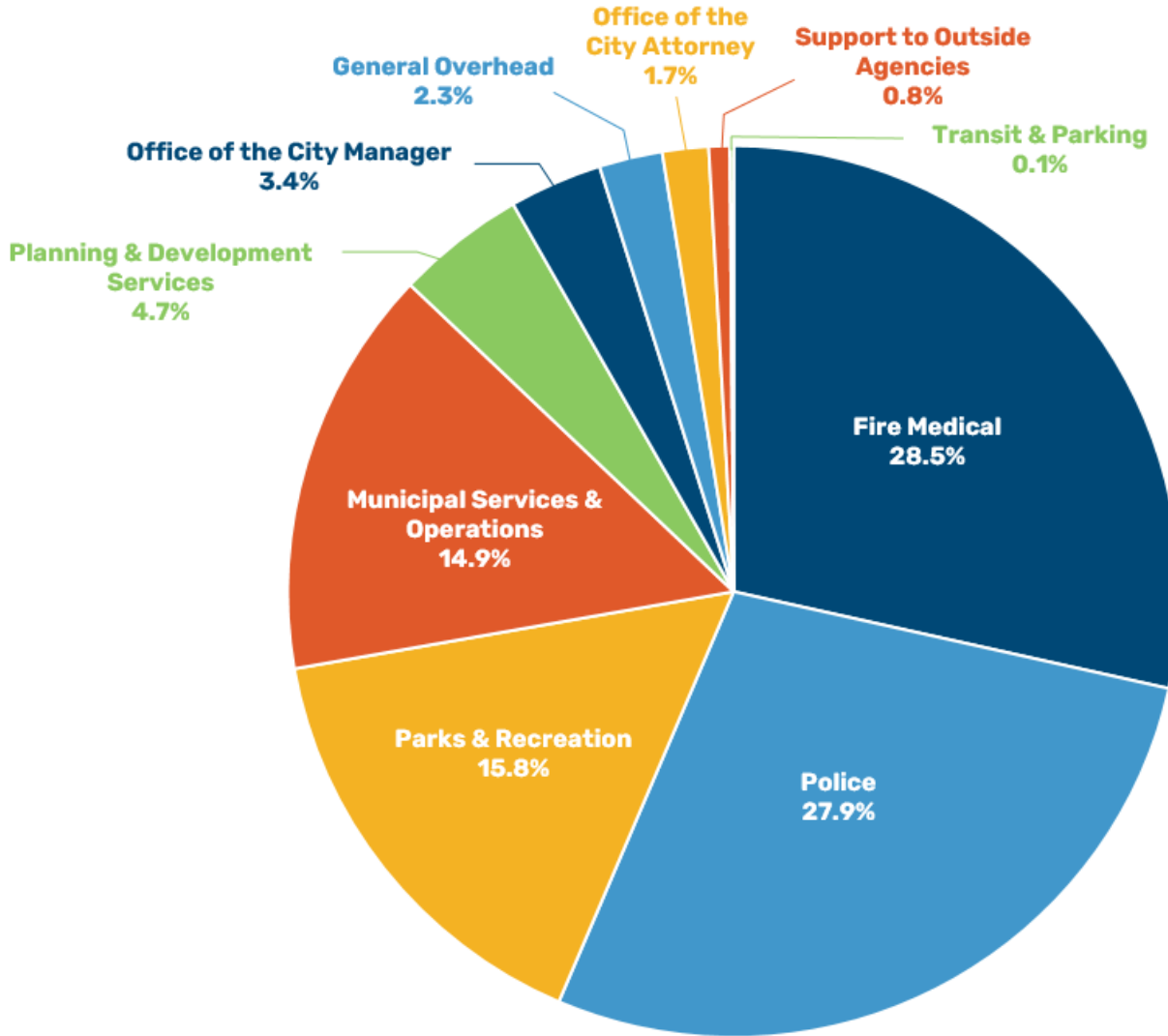
# GENERAL (101)

This fund is used as the primary operating fund for the City. The General Fund is a property and sales tax supported fund.

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Property	\$ 29,719,298	\$ 31,676,000	\$ 31,676,000	\$ 33,968,000
Sales Tax	38,265,039	45,394,000	39,348,000	40,634,000
Franchise Fees	8,764,278	11,505,000	9,010,000	9,300,000
Licenses and permits	1,366,167	1,648,000	1,648,000	1,520,000
Intergovernmental	1,085,038	1,035,000	1,035,000	1,110,000
Charges for services	14,282,932	17,046,000	17,939,000	18,176,000
Fines and penalties	861,806	850,000	850,000	850,000
Interest	979,884	175,000	1,000,000	800,000
Miscellaneous	2,911,449	1,675,000	1,675,000	2,288,000
Transfer In	5,254,000	5,387,000	5,387,000	5,996,000
<b>Total</b>	<b>103,489,891</b>	<b>116,391,000</b>	<b>109,568,000</b>	<b>114,642,000</b>
<b>EXPENDITURES</b>				
Personnel Services	62,440,906	67,875,000	67,199,000	69,616,000
Internal Services	11,446,750	10,896,000	10,896,000	11,552,000
Operating Expenses	25,537,399	32,992,000	32,992,000	31,157,000
Debt Service	357,371	-	-	-
Vehicles/Equipment	1,612,359	1,126,000	1,126,000	2,671,000
Allotted for CIP	312,983	2,195,000	2,195,000	350,000
Transfers Out	983,000	1,134,000	1,134,000	1,034,000
Adjustment			(3,965,000)	(200,000)
<b>Total</b>	<b>102,690,768</b>	<b>116,218,000</b>	<b>111,577,000</b>	<b>116,180,000</b>
Revenue over/(under) Expenditure	799,123	173,000	(2,009,000)	(1,538,000)
Beginning Balance	24,891,637	28,674,586	25,690,760	23,681,760
<i>Less: Reserve by Policy</i>	<i>25,321,011</i>	<i>28,656,493</i>	<i>27,512,137</i>	<i>28,647,123</i>
Available for Use	369,748	191,093	(3,830,377)	(6,503,364)
<b>Total Fund Balance</b>	<b>\$ 25,690,760</b>	<b>\$ 28,847,586</b>	<b>\$ 23,681,760</b>	<b>\$ 22,143,760</b>

# GENERAL FUND (101)

## GENERAL FUND EXPENDITURE BY DEPARTMENT 2025



<b>MILL LEVY RATE</b>	maintained at 21.142 mills
<b>ASSESSED VALUATION</b>	increased 7.56%
<b>TOTAL REVENUES</b>	increased \$5,074,000 or 4.63% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	increased \$4,603,000 or 4.13% over FY2024 Revised

Increased revenues from assessed valuation.

Expenditures are mainly driven by employee compensation.



# CAPITAL SALES TAX (201)

This special revenue fund is used to account for major capital improvements which are not funded by long-term debt. The Capital Improvement Reserve Fund is a tax supported fund (receives infrastructure sales tax proceeds).

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Sales Tax	\$ 7,036,101	\$ 8,308,000	\$ 7,193,000	\$ 7,412,000
Interest	694,852	125,000	125,000	125,000
Miscellaneous	-	350,000	350,000	350,000
<b>Total</b>	<b>7,730,953</b>	<b>8,783,000</b>	<b>7,668,000</b>	<b>7,887,000</b>
<b>EXPENDITURES</b>				
Operating Expenses	5,254,832	614,000	614,000	7,324,000
Vehicles/Equipment	77,000	200,000	200,000	1,650,000
Allotted for CIP	1,965,984	9,393,000	9,393,000	4,461,000
<b>Total</b>	<b>7,297,816</b>	<b>10,207,000</b>	<b>10,207,000</b>	<b>13,435,000</b>
Revenue over/(under) Expenditure	433,137	(1,424,000)	(2,539,000)	(5,548,000)
Beginning Balance	18,662,145	16,988,147	19,095,282	16,556,282
<i>Less: Reserve by Policy</i>	<i>1,199,641</i>	<i>1,677,863</i>	<i>1,677,863</i>	<i>2,208,493</i>
<i>Less: Reserve for future CIP</i>	<i>-</i>	<i>6,400,000</i>	<i>-</i>	<i>-</i>
Available for Use	17,895,641	7,486,284	14,878,419	8,799,789
<b>Total Fund Balance</b>	<b>\$ 19,095,282</b>	<b>\$ 15,564,147</b>	<b>\$ 16,556,282</b>	<b>\$ 11,008,282</b>

<b>TOTAL REVENUES</b>	increased \$219,000 or 2.86% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	increased \$3,228,000 or 31.63% over FY2024 Revised

# BOND & INTEREST (301)

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

	2023 ACTUALS	2024 ADOPTED BUDGET	2024 REVISED BUDGET	2025 ADOPTED BUDGET
<b>REVENUES</b>				
Property	\$ 12,021,516	\$ 12,534,000	\$ 12,534,000	\$ 13,414,000
Intergovernmental	84,345	-	-	-
Interest	1,374,468	100,000	900,000	880,000
Miscellaneous	6,678,484	52,435,000	52,435,000	14,000,000
Transfer In	45,338,370	398,000	398,000	32,937,000
<b>Total</b>	<b>65,497,183</b>	<b>65,467,000</b>	<b>66,267,000</b>	<b>61,231,000</b>
<b>EXPENDITURES</b>				
Operating Expenses	31,235	18,000	18,000	33,000
Debt Service	59,171,650	66,999,000	66,999,000	60,079,000
<b>Total</b>	<b>59,202,885</b>	<b>67,017,000</b>	<b>67,017,000</b>	<b>60,112,000</b>
Revenue over/(under) Expenditure	6,294,298	(1,550,000)	(750,000)	1,119,000
Beginning Balance	26,101,129	25,620,132	32,395,427	31,645,427
<i>Less: Reserve by Policy</i>	<i>9,731,981</i>	<i>-</i>	<i>11,016,493</i>	<i>9,881,425</i>
Available for Use	22,663,446	24,070,132	20,628,934	22,883,002
<b>Total Fund Balance</b>	<b>\$ 32,395,427</b>	<b>\$ 24,070,132</b>	<b>\$ 31,645,427</b>	<b>\$ 32,764,427</b>

<b>MILL LEVY RATE</b>	maintained at 7.956 mills
<b>ASSESSED VALUATION</b>	increased 7.56%
<b>TOTAL REVENUES</b>	decreased \$5,036,000 or 7.6% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	decreased \$6,905,000 or 10.3% over FY2024 Revised

Principal and Interest align with current debt service schedules.

# CAPITAL IMPROVEMENT (402)

This governmental fund is used to account for financial resources designated for the acquisition or construction of major capital projects other than those financed by proprietary funds.

	2023 ACTUALS	2024 ADOPTED BUDGET	2024 REVISED BUDGET	2025 ADOPTED BUDGET
<b>REVENUES</b>				
Interest	\$ 1,735,491	-	-	-
Miscellaneous	29,654,943	39,033,000	39,033,000	81,449,000
<b>Total</b>	<b>31,390,434</b>	<b>39,033,000</b>	<b>39,033,000</b>	<b>81,449,000</b>
<b>EXPENDITURES</b>				
Personnel Services	40,237	-	-	-
Operating Expenses	1,322,277	-	-	640,000
Debt Service	375,728	-	-	-
Allotted for CIP	14,949,484	39,033,000	39,033,000	80,809,000
Transfers Out	44,940,370	-	-	-
<b>Total</b>	<b>61,628,096</b>	<b>39,033,000</b>	<b>39,033,000</b>	<b>81,449,000</b>
Revenue over/(under) Expenditure	(30,237,662)	-	-	-
Beginning Balance	41,113,840	770,085	10,876,178	10,876,178
<i>Less: Reserve by Policy</i>	-	-	-	-
Available for Use	10,876,178	770,085	10,876,178	10,876,178
<b>Total Fund Balance</b>	<b>\$ 10,876,178</b>	<b>\$ 770,085</b>	<b>\$ 10,876,178</b>	<b>\$ 10,876,178</b>

**TOTAL REVENUES** increased \$42,416,000 or 108.67% over FY2024 Revised

**TOTAL EXPENDITURES** increased \$42,416,000 or 108.67% over FY2024 Revised

This fund accounts for all CIP projects that are not tied to the Enterprise Funds.

# WATER & WASTEWATER (501)

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

	2023 ACTUALS	2024 ADOPTED BUDGET	2024 REVISED BUDGET	2025 ADOPTED BUDGET
<b>REVENUES</b>				
Charges for services	\$ 62,341,147	\$ 68,098,000	\$ 68,098,000	\$ 74,087,000
Interest	1,263,387	300,000	300,000	300,000
Miscellaneous	938,434	185,000	185,000	265,000
<b>Total</b>	<b>64,542,968</b>	<b>68,583,000</b>	<b>68,583,000</b>	<b>74,652,000</b>
<b>EXPENDITURES</b>				
Personnel Services	11,471,287	13,512,000	13,512,000	14,071,000
Internal Services	5,484,750	5,988,000	5,988,000	6,589,000
Operating Expenses	25,000,942	18,278,000	18,278,000	18,189,000
Debt Service	7,030,707	19,357,000	19,357,000	23,251,000
Vehicles/Equipment	-	720,000	720,000	1,240,000
Allotted for CIP		1,467,000	1,467,000	3,030,000
Transfers Out	3,831,000	6,824,000	6,824,000	7,257,000
<b>Total</b>	<b>52,818,686</b>	<b>66,146,000</b>	<b>66,146,000</b>	<b>73,627,000</b>
Revenue over/(under) Expenditure	11,724,282	2,437,000	2,437,000	1,025,000
Beginning Balance	133,271,518	35,097,348	144,995,800	147,432,800
<i>Less: Reserve by Policy</i>	<i>28,910,230</i>	<i>37,493,895</i>	<i>37,493,895</i>	<i>42,617,868</i>
Available for Use	116,085,570	40,453	109,938,905	105,839,932
<b>Total Fund Balance</b>	<b>\$ 144,995,800</b>	<b>\$ 37,534,348</b>	<b>\$ 147,432,800</b>	<b>\$ 148,457,800</b>

<b>TOTAL REVENUES</b>	increased \$6,069,000 or 8.85% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	increased \$7,481,000 or 11.31% over FY2024 Revised

Includes rate increase to keep up with ongoing operating and maintenance needs.

# SOLID WASTE (502)

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

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Intergovernmental	\$ 149,151	\$ 35,000	\$ 35,000	\$ 45,000
Charges for services	16,657,043	17,487,000	17,487,000	20,000,000
Interest	514,832	100,000	100,000	200,000
Miscellaneous	324,449	578,000	578,000	1,010,000
<b>Total</b>	<b>17,645,475</b>	<b>18,200,000</b>	<b>18,200,000</b>	<b>21,255,000</b>
<b>EXPENDITURES</b>				
Personnel Services	6,469,687	7,478,000	7,478,000	7,598,000
Internal Services	1,905,833	2,128,000	2,128,000	2,261,000
Operating Expenses	7,536,116	7,897,000	7,897,000	7,713,000
Vehicles/Equipment	-	100,000	100,000	1,641,000
Allotted for CIP	-	1,855,000	1,855,000	-
Transfers Out	1,066,000	874,000	874,000	919,000
<b>Total</b>	<b>16,977,636</b>	<b>20,332,000</b>	<b>20,332,000</b>	<b>20,132,000</b>
Revenue over/(under) Expenditure	667,839	(2,132,000)	(2,132,000)	1,123,000
Beginning Balance	14,709,501	10,325,345	15,377,340	13,245,340
<i>Less: Reserve by Policy</i>	<i>5,581,689</i>	<i>6,684,493</i>	<i>6,684,493</i>	<i>6,618,740</i>
Available for Use	9,795,651	1,508,852	6,560,847	7,749,600
<b>Total Fund Balance</b>	<b>\$ 15,377,340</b>	<b>\$ 8,193,345</b>	<b>\$ 13,245,340</b>	<b>\$ 14,368,340</b>

**TOTAL REVENUES** increased \$3,055,000 or 16.79% over FY2024 Revised

**TOTAL EXPENDITURES** decreased \$200,000 or 0.98% over FY2024 Revised

Includes rate increase to keep up with ongoing operating and maintenance needs.



# UTILITIES BONDED CONSTRUCTION (505)

This enterprise fund is used to account for the bonded construction projects for the City's water and wastewater system.

	2023 ACTUALS	2024 ADOPTED BUDGET	2024 REVISED BUDGET	2025 ADOPTED BUDGET
<b>REVENUES</b>				
Interest	\$ 2,093,411	\$ 150,000	\$ 150,000	\$ 1,674,000
Miscellaneous		52,620,000	52,620,000	37,000,000
<b>Total</b>	<b>2,093,411</b>	<b>52,770,000</b>	<b>52,770,000</b>	<b>38,674,000</b>
<b>EXPENDITURES</b>				
Operating Expenses	4,270,577	-	-	-
Allotted for CIP	-	52,770,000	52,770,000	56,020,000
<b>Total</b>	<b>4,270,577</b>	<b>52,770,000</b>	<b>52,770,000</b>	<b>56,020,000</b>
Revenue over/(under) Expenditure	(2,177,166)	-	-	(17,346,000)
Beginning Balance	23,608,255	31,837,806	21,431,089	21,431,089
<i>Less: Reserve by Policy</i>	-	-	-	-
Available for Use	21,431,089	31,837,806	21,431,089	4,085,089
<b>Total Fund Balance</b>	<b>\$ 21,431,089</b>	<b>\$ 31,837,806</b>	<b>\$ 21,431,089</b>	<b>\$ 4,085,089</b>

<b>TOTAL REVENUES</b>	decreased \$14,096,000 or 26.71% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	increased \$3,250,000 or 6.16% over FY2024 Revised

# ADMINISTRATIVE SERVICES (601)

This internal service fund is used to account for the repairs and maintenance of the City's fleet as well as Human Resources, Finance, Information Technology, City Manager's Office, City Attorney's Office, City Clerk's Office, Public Information, City Commission, and Facility Maintenance.

	2023 ACTUALS	2024 ADOPTED BUDGET	2024 REVISED BUDGET	2025 ADOPTED BUDGET
<b>REVENUES</b>				
Licenses and permits	\$ 97,396	\$ 111,000	\$ 111,000	\$ 104,000
Charges for services	22,455,023	22,570,000	22,570,000	24,137,000
Interest	381,908	2,000	2,000	2,000
Miscellaneous	180,961	3,000	3,000	-
<b>Total</b>	<b>23,115,288</b>	<b>22,686,000</b>	<b>22,686,000</b>	<b>24,243,000</b>
<b>EXPENDITURES</b>				
Personnel Services	10,952,450	12,046,000	12,046,000	12,665,000
Operating Expenses	10,708,944	10,015,000	10,015,000	10,238,000
Debt Service	225,270	515,000	515,000	515,000
Vehicles/Equipment	-	25,000	25,000	-
<b>Total</b>	<b>21,886,664</b>	<b>22,601,000</b>	<b>22,601,000</b>	<b>23,418,000</b>
Revenue over/(under) Expenditure	1,228,624	85,000	85,000	825,000
Beginning Balance	706,004	1,750,179	1,934,628	2,019,628
Less: Reserve for accruals	-	-	-	-
Available for Use	1,934,628	1,835,179	2,019,628	2,844,628
<b>Total Fund Balance</b>	<b>\$ 1,934,628</b>	<b>\$ 1,835,179</b>	<b>\$ 2,019,628</b>	<b>\$ 2,844,628</b>

**TOTAL EXPENDITURES** increased \$817,000 or 3.61% over FY2024 Revised

Revenues come from transfers from major operating funds based on estimated budget and total FTEs.

# HEALTH & WELLNESS (602)

This internal service fund is used to account for the payment of health insurance claims.

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Charges for services	\$ 12,446,308	\$ 13,525,000	\$ 13,525,000	\$ 13,525,000
Interest	397,498	175,000	175,000	175,000
Miscellaneous	2,164,482	625,000	625,000	625,000
Transfer In	-	85,000	85,000	85,000
<b>Total</b>	<b>15,008,288</b>	<b>14,410,000</b>	<b>14,410,000</b>	<b>14,410,000</b>
<b>EXPENDITURES</b>				
Personnel Services	98,636	94,000	94,000	102,000
Operating Expenses	15,943,245	16,162,000	16,162,000	19,235,000
<b>Total</b>	<b>16,041,881</b>	<b>16,256,000</b>	<b>16,256,000</b>	<b>19,337,000</b>
Revenue over/(under) Expenditure	(1,033,593)	(1,846,000)	(1,846,000)	(4,927,000)
Beginning Balance	15,962,184	16,010,188	14,928,591	13,082,591
Available for Use	14,928,591	14,164,188	13,082,591	8,155,591
<b>Total Fund Balance</b>	<b>\$ 14,928,591</b>	<b>\$ 14,164,188</b>	<b>\$ 13,082,591</b>	<b>\$ 8,155,591</b>

**TOTAL REVENUES**

did not increase over FY2024 Revised

**TOTAL EXPENDITURES**

increased \$3,081,000 or 18.95% over FY2024 Revised

# LIBRARY (202)

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

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Property	\$ 5,737,155	\$ 6,136,000	\$ 6,136,000	\$ 6,570,000
Miscellaneous	140	-	-	-
<b>Total</b>	<b>5,737,295</b>	<b>6,136,000</b>	<b>6,136,000</b>	<b>6,570,000</b>
<b>EXPENDITURES</b>				
Operating Expenses	5,725,000	6,180,000	6,180,000	6,625,000
<b>Total</b>	<b>5,725,000</b>	<b>6,180,000</b>	<b>6,180,000</b>	<b>6,625,000</b>
Revenue over/(under) Expenditure	12,295	(44,000)	(44,000)	(55,000)
Beginning Balance	87,081	44,072	99,376	55,376
Available for Use	99,376	72	55,376	376
<b>Total Fund Balance</b>	<b>\$ 99,376</b>	<b>\$ 72</b>	<b>\$ 55,376</b>	<b>\$ 376</b>

<b>MILL LEVY RATE</b>	decreased to 4.099 mills. Library mill is capped at 4.5 mills.
<b>ASSESSED VALUATION</b>	increased 7.56%

# TRANSPORTATION (203)

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

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Sales Tax	\$ 4,690,734	\$ 5,590,000	\$ 4,713,000	\$ 4,854,000
Charges for services	110	-	-	-
Interest	671,064	95,000	95,000	95,000
Miscellaneous	641	-	-	-
<b>Total</b>	<b>5,362,549</b>	<b>5,685,000</b>	<b>4,808,000</b>	<b>4,949,000</b>
<b>EXPENDITURES</b>				
Personnel Services	181,373	-	-	372,000
Internal Services	41,250	115,000	115,000	128,000
Operating Expenses	3,867,172	4,461,000	4,461,000	4,929,000
Vehicles/Equipment	598,718	210,000	210,000	-
Allotted for CIP	8,284,566	1,282,000	1,282,000	406,000
<b>Total</b>	<b>12,973,079</b>	<b>6,068,000</b>	<b>6,068,000</b>	<b>5,835,000</b>
Revenue over/(under) Expenditure	(7,610,530)	(383,000)	(1,260,000)	(886,000)
Beginning Balance	17,720,563	11,522,563	10,110,033	8,850,033
<i>Less: Reserve by Policy</i>	<i>2,132,561</i>	<i>997,479</i>	<i>997,479</i>	<i>959,178</i>
Available for Use	7,977,472	10,142,084	7,852,554	7,004,855
<b>Total Fund Balance</b>	<b>\$ 10,110,033</b>	<b>\$ 11,139,563</b>	<b>\$ 8,850,033</b>	<b>\$ 7,964,033</b>

**TOTAL REVENUES** increased \$141,000 or 2.93% over FY2024 Revised

**TOTAL EXPENDITURES** decreased \$233,000 or 3.84% over FY2024 Revised

Fund is supported by a special sales tax.



# HOUSING TRUST FUND (204)

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

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Sales Tax	\$ 1,172,684	\$ 1,384,000	\$ 1,211,000	\$ 2,502,000
Interest	92,546	15,000	15,000	15,000
Transfer In	350,000	350,000	-	
<b>Total</b>	<b>1,615,230</b>	<b>1,749,000</b>	<b>1,226,000</b>	<b>2,517,000</b>
<b>EXPENDITURES</b>				
Operating Expenses	1,665,788	2,987,000	2,987,000	2,404,000
<b>Total</b>	<b>1,665,788</b>	<b>2,987,000</b>	<b>2,987,000</b>	<b>2,404,000</b>
Revenue over/(under) Expenditure	(50,558)	(1,238,000)	(1,761,000)	113,000
Beginning Balance	2,618,334	2,568,333	2,567,776	806,776
<i>Less: Reserve by Policy</i>	<i>273,828</i>	<i>491,014</i>	<i>491,014</i>	<i>395,178</i>
Available for Use	2,293,948	839,319	315,762	524,598
<b>Total Fund Balance</b>	<b>\$ 2,567,776</b>	<b>\$ 1,330,333</b>	<b>\$ 806,776</b>	<b>\$ 919,776</b>

<b>TOTAL REVENUES</b>	increased \$1,291,000 or 105.3% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	decreased \$583,000 or 19.52% over FY2024 Revised

Fund is supported by a special sales tax. The 2025 Budget proposes an increase from 0.05% to 0.10%.

# GUEST TAX (221)

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

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Intergovernmental	\$ 2,226,067	\$ 2,500,000	\$ 2,400,000	\$ 2,500,000
Interest	31,278	5,000	5,000	5,000
<b>Total</b>	<b>2,257,345</b>	<b>2,505,000</b>	<b>2,405,000</b>	<b>2,505,000</b>
<b>EXPENDITURES</b>				
Personnel Services	178,481	523,000	523,000	526,000
Internal Services	87,733	129,000	129,000	133,000
Operating Expenses	1,748,570	2,138,000	2,138,000	2,138,000
Vehicles/Equipment	15,644	150,000	150,000	-
<b>Total</b>	<b>2,030,428</b>	<b>2,940,000</b>	<b>2,940,000</b>	<b>2,797,000</b>
Revenue over/(under) Expenditure	226,917	(435,000)	(535,000)	(292,000)
Beginning Balance	1,099,860	1,382,858	1,326,777	791,777
<i>Less: Reserve by Policy</i>	<i>333,769</i>	<i>483,288</i>	<i>483,288</i>	<i>459,781</i>
Available for Use	993,008	464,570	308,489	39,996
<b>Total Fund Balance</b>	<b>\$ 1,326,777</b>	<b>\$ 947,858</b>	<b>\$ 791,777</b>	<b>\$ 499,777</b>

<b>TOTAL REVENUES</b>	increased \$100,000 or 4.16% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	decreased \$143,000 or 4.86% over FY2024 Revised

Funding prioritized based on strategic plan alignment.

# SPECIAL ALCOHOL (222)

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

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Intergovernmental	\$ 927,569	\$ 905,000	\$ 905,000	\$980,000
Interest	19,840	-	-	-
Miscellaneous	10,570	-	-	-
Transfer In	146,000	146,000	146,000	146,000
<b>Total</b>	<b>1,103,979</b>	<b>1,051,000</b>	<b>1,051,000</b>	<b>1,126,000</b>
<b>EXPENDITURES</b>				
Personnel Services	76,255	41,000	41,000	
Operating Expenses	989,012	843,000	993,000	884,000
<b>Total</b>	<b>1,065,267</b>	<b>884,000</b>	<b>1,034,000</b>	<b>884,000</b>
Revenue over/(under) Expenditure	38,712	167,000	17,000	242,000
Beginning Balance	305,497	96,497	344,209	361,209
<i>Less: Reserve by Policy</i>	<i>175,112</i>	<i>145,315</i>	<i>169,973</i>	<i>145,315</i>
Available for Use	169,097	118,182	191,236	457,894
<b>Total Fund Balance</b>	<b>\$ 344,209</b>	<b>\$ 263,497</b>	<b>\$ 361,209</b>	<b>\$ 603,209</b>

<b>TOTAL REVENUES</b>	increased \$75,000 or 7.14% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	decreased \$150,000 or 14.51% over FY2024 Revised

# SPECIAL HIGHWAY (223)

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

	2023 ACTUALS	2024 ADOPTED BUDGET	2024 REVISED BUDGET	2025 ADOPTED BUDGET
<b>REVENUES</b>				
Intergovernmental	\$ 2,774,953	\$ 2,935,000	\$ 2,935,000	\$ 2,866,000
Interest	229,999	10,000	10,000	10,000
<b>Total</b>	<b>3,004,952</b>	<b>2,945,000</b>	<b>2,945,000</b>	<b>2,876,000</b>
<b>EXPENDITURES</b>				
Operating Expenses	1,502,291	3,000	3,000	2,759,000
Vehicles/Equipment	-	150,000	150,000	720,000
Allotted for CIP	1,016,039	4,707,000	4,707,000	-
<b>Total</b>	<b>2,518,330</b>	<b>4,860,000</b>	<b>4,860,000</b>	<b>3,479,000</b>
Revenue over/(under) Expenditure	486,622	(1,915,000)	(1,915,000)	(603,000)
Beginning Balance	5,073,317	2,863,318	5,559,939	3,644,939
<i>Less: Reserve by Policy</i>	<i>413,972</i>	<i>798,904</i>	<i>798,904</i>	<i>571,890</i>
Available for Use	5,145,967	149,414	2,846,035	2,470,049
<b>Total Fund Balance</b>	<b>\$ 5,559,939</b>	<b>\$ 948,318</b>	<b>\$ 3,644,939</b>	<b>\$ 3,041,939</b>

<b>TOTAL REVENUES</b>	decreased \$69,000 or 2.34% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	decreased \$1,381,000 or 28.42% over FY2024 Revised

# SPECIAL RECREATION (224)

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

	2023 ACTUALS	2024 ADOPTED BUDGET	2024 REVISED BUDGET	2025 ADOPTED BUDGET
<b>REVENUES</b>				
Intergovernmental	\$ 927,569	\$ 905,000	\$ 905,000	\$ 980,000
Interest	19,488	-	-	-
<b>Total</b>	<b>947,057</b>	<b>905,000</b>	<b>905,000</b>	<b>980,000</b>
<b>EXPENDITURES</b>				
Operating Expenses	586,216	790,000	1,065,000	1,089,000
Allotted for CIP	123,149	-	-	185,000
<b>Total</b>	<b>709,365</b>	<b>790,000</b>	<b>1,065,000</b>	<b>1,274,000</b>
Revenue over/(under) Expenditure	237,692	115,000	(160,000)	(294,000)
Beginning Balance	437,620	437,620	675,312	515,312
<i>Less: Reserve by Policy</i>	116,608	129,863	175,068	209,425
Available for Use	558,704	422,757	340,244	11,887
<b>Total Fund Balance</b>	<b>\$ 675,312</b>	<b>\$ 552,620</b>	<b>\$ 515,312</b>	<b>\$ 221,312</b>

**TOTAL REVENUES**

increased \$75,000 or 8.29% over FY2024 Revised

**TOTAL EXPENDITURES**

increased \$209,000 or 19.62% over FY2024 Revised



# LAW ENFORCEMENT TRUST FUND (225)

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

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Interest	\$ 24,471	\$ 5,000	\$ 5,000	\$ 5,000
<b>Total</b>	<b>24,471</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>EXPENDITURES</b>				
Operating Expenses	36,127	80,000	80,000	80,000
<b>Total</b>	<b>36,127</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
Revenue over/(under) Expenditure	(11,656)	(75,000)	(75,000)	(75,000)
Beginning Balance	539,318	444,318	527,662	452,662
<i>Less: Reserve by Policy</i>	-	-	-	-
Available for Use	527,662	369,318	452,662	377,662
<b>Total Fund Balance</b>	<b>\$ 527,662</b>	<b>\$ 369,318</b>	<b>\$ 452,662</b>	<b>\$ 377,662</b>

<b>TOTAL REVENUES</b>	no change over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	no change over FY2024 Revised

# KANSAS FIGHTS ADDICTION (226)

This fund was created to account for legal settlements received from the Opioid Multi-District Litigation claims by the Kansas Attorney General. The use of the funds are outlined for prevention, reduction, treatment, and mitigation of the effects of substance misuse and addiction.

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Intergovernmental Interest	\$ 274,786 11,750	\$ 100,000 -	\$ 100,000 -	\$ 95,000 -
<b>Total</b>	<b>286,536</b>	<b>100,000</b>	<b>100,000</b>	<b>95,000</b>
<b>EXPENDITURES</b>				
Operating Expenses	-	254,000	254,000	95,000
<b>Total</b>	<b>-</b>	<b>254,000</b>	<b>254,000</b>	<b>95,000</b>
Revenue over/(under) Expenditure	286,536	(154,000)	(154,000)	-
Beginning Balance	24,196	154,195	310,732	156,732
<i>Less: Reserve by Policy</i>	-	-	-	-
Available for Use	310,732	195	156,732	156,732
<b>Total Fund Balance</b>	<b>\$ 310,732</b>	<b>\$ 195</b>	<b>\$ 156,732</b>	<b>\$ 156,732</b>

<b>TOTAL REVENUES</b>	decreased \$5,000 or 5.0% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	decreased \$159,000 or 62.6% over FY2024 Revised

# FEDERAL FUND EXCHANGE (227)

This fund accounts for monies received by the Kansas Department of Transportation's federal fund exchange program, which allows local public agencies the ability to trade annual federal funds for state transportation dollars. This allows local public agencies to develop projects without additional federal requirements.

	2023 ACTUALS	2024 ADOPTED BUDGET	2024 REVISED BUDGET	2025 ADOPTED BUDGET
<b>REVENUES</b>				
Intergovernmental	\$ 1,156,959	\$ 1,100,000	\$ 1,100,000	\$ 1,180,000
Interest	121,349	-	-	-
<b>Total</b>	<b>1,278,308</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,180,000</b>
<b>EXPENDITURES</b>				
Operating Expenses	63,640	-	-	1,180,000
Allotted for CIP	700,644	1,100,000	1,100,000	
<b>Total</b>	<b>764,284</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,180,000</b>
Revenue over/(under) Expenditure	514,024	-	-	-
Beginning Balance	1,422,940	130,940	1,936,964	1,936,964
Available for Use	1,936,964	130,940	1,936,964	1,936,964
<b>Total Fund Balance</b>	<b>\$ 1,936,964</b>	<b>\$ 130,940</b>	<b>\$ 1,936,964</b>	<b>\$ 1,936,964</b>

**TOTAL REVENUES** increased \$80,000 or 7.27% over FY2024 Revised

**TOTAL EXPENDITURES** increased \$80,000 or 7.27% over FY2024 Revised

# AIRPORT (241)

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

	2023 ACTUALS	2024 ADOPTED BUDGET	2024 REVISED BUDGET	2025 ADOPTED BUDGET
<b>REVENUES</b>				
Charges for services	\$ 27,969	\$ 35,000	\$ 35,000	\$ 25,000
Interest	27,049	3,000	3,000	18,000
Miscellaneous	356,232	214,000	214,000	145,000
Transfer In	89,000	155,000	155,000	405,000
<b>Total</b>	<b>500,250</b>	<b>407,000</b>	<b>407,000</b>	<b>593,000</b>
<b>EXPENDITURES</b>				
Personnel Services	148,410	162,000	162,000	107,000
Internal Services	49,750	66,000	66,000	69,000
Operating Expenses	378,846	441,000	350,000	310,000
Allotted for CIP	268,193	-	-	111,000
<b>Total</b>	<b>845,199</b>	<b>669,000</b>	<b>578,000</b>	<b>597,000</b>
Revenue over/(under) Expenditure	(344,949)	(262,000)	(171,000)	(4,000)
Beginning Balance	696,713	465,717	351,764	180,764
<i>Less: Reserve by Policy</i>	<i>208,405</i>	<i>164,959</i>	<i>142,521</i>	<i>147,205</i>
Available for Use	143,359	38,758	38,243	29,559
<b>Total Fund Balance</b>	<b>\$ 351,764</b>	<b>\$ 203,717</b>	<b>\$ 180,764</b>	<b>\$ 176,764</b>

**TOTAL REVENUES** increased \$186,000 or 45.7% over FY2024 Revised

**TOTAL EXPENDITURES** increased \$19,000 or 3.29% over FY2024 Revised

# CITY PARKS MEMORIAL (243)

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

	2023 ACTUALS	2024 ADOPTED BUDGET	2024 REVISED BUDGET	2025 ADOPTED BUDGET
<b>REVENUES</b>				
Miscellaneous	\$ 54,225	\$ 20,000	\$ 20,000	\$ 30,000
<b>Total</b>	<b>54,225</b>	<b>20,000</b>	<b>20,000</b>	<b>30,000</b>
<b>EXPENDITURES</b>				
Operating Expenses	27,784	38,000	38,000	40,000
<b>Total</b>	<b>27,784</b>	<b>38,000</b>	<b>38,000</b>	<b>40,000</b>
Revenue over/(under) Expenditure	26,441	(18,000)	(18,000)	(10,000)
Beginning Balance	115,320	97,319	141,761	123,761
<i>Less: Reserve by Policy</i>	-	-	-	-
Available for Use	141,761	79,319	123,761	113,761
<b>Total Fund Balance</b>	<b>\$ 141,761</b>	<b>\$ 79,319</b>	<b>\$ 123,761</b>	<b>\$ 113,761</b>

<b>TOTAL REVENUES</b>	increased \$10,000 or 50.0% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	increased \$2,000 or 5.26% over FY2024 Revised



# FARMLAND REMEDIATION (245)

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

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Interest	\$ 98,723	\$ 1,000	\$ 1,000	\$ 1,000
<b>Total</b>	<b>98,723</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>EXPENDITURES</b>				
Personnel Services	155,387	145,000	145,000	149,000
Operating Expenses	63,342	1,001,000	1,001,000	168,000
<b>Total</b>	<b>218,729</b>	<b>1,146,000</b>	<b>1,146,000</b>	<b>317,000</b>
Revenue over/(under) Expenditure	(120,006)	(1,145,000)	(1,145,000)	(316,000)
Beginning Balance	2,166,970	1,145,000	2,046,964	901,964
<i>Less: Reserve by Policy</i>	-	-	-	-
Available for Use	2,046,964	-	901,964	585,964
<b>Total Fund Balance</b>	<b>\$ 2,046,964</b>	<b>\$ -</b>	<b>\$ 901,964</b>	<b>\$ 585,964</b>

<b>TOTAL REVENUES</b>	no change over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	decreased \$829,000 or 72.34% over FY2024 Revised

# CEMETERY PERPETUAL CARE (246)

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

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Charges for services	\$ 79,525	\$ 20,000	\$ 20,000	\$ 20,000
Interest	7,213	-	-	-
<b>Total</b>	<b>86,738</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Expenditures</b>				
Operating Expenses	73	8,000	8,000	12,000
<b>Total</b>	<b>73</b>	<b>8,000</b>	<b>8,000</b>	<b>12,000</b>
Revenue over/(under) Expenditure	86,665	12,000	12,000	8,000
Beginning Balance	57,951	69,951	144,616	156,616
<i>Less: Reserve by Policy</i>	-	-	-	-
Available for Use	144,616	81,951	156,616	164,616
<b>Total Fund Balance</b>	<b>\$ 144,616</b>	<b>\$ 81,951</b>	<b>\$ 156,616</b>	<b>\$ 164,616</b>

**TOTAL REVENUES**

no change over FY2024 Revised

**TOTAL EXPENDITURES**

increased \$4,000 or 50.% over FY2024 Revised

# WEE FOLKS SCHOLARSHIP (248)

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

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Interest	\$ 2,244	\$ -	\$ -	-
Miscellaneous	7,092	35,000	35,000	30,000
<b>Total</b>	<b>9,336</b>	<b>35,000</b>	<b>35,000</b>	<b>30,000</b>
<b>EXPENDITURES</b>				
Operating Expenses	31,300	55,000	55,000	35,000
<b>Total</b>	<b>31,300</b>	<b>55,000</b>	<b>55,000</b>	<b>35,000</b>
Revenue over/(under) Expenditure	(21,964)	(20,000)	(20,000)	(5,000)
Beginning Balance	87,121	67,122	65,157	45,157
<i>Less: Reserve by Policy</i>	-	-	-	-
Available for Use	65,157	47,122	45,157	40,157
<b>Total Fund Balance</b>	<b>\$ 65,157</b>	<b>\$ 47,122</b>	<b>\$ 45,157</b>	<b>\$ 40,157</b>

**TOTAL REVENUES**

decreased \$5,000 or 14.29% over FY2024 Revised

**TOTAL EXPENDITURES**

decreased \$20,000 or 36.36% over FY2024 Revised

# ECONOMIC DEVELOPMENT

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

- NRA (271)
- Free State TDD (272)
- Oread TDD (273)
- 9 NH South TDD (274)
- 9 NH North TDD/TIF (275)
- 901 NH 720 LLC TIF (276)
- Crossings TIF (277)

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Property	\$ 1,668,811	\$ 1,952,000	\$ 1,952,000	\$ 2,211,000
Sales Tax	835,269	960,000	960,000	931,000
Interest	436	-	-	-
<b>Total</b>	<b>2,504,516</b>	<b>2,912,000</b>	<b>2,912,000</b>	<b>3,142,000</b>
<b>EXPENDITURES</b>				
Operating Expenses	2,640,983	2,812,000	2,812,000	3,186,000
<b>Total</b>	<b>2,640,983</b>	<b>2,812,000</b>	<b>2,812,000</b>	<b>3,186,000</b>
Revenue over/(under) Expenditure	(136,467)	100,000	100,000	(44,000)
Beginning Balance	929,734	767,733	793,267	893,267
<i>Less: Reserve by Policy</i>	-	-	-	-
Available for Use	793,267	867,733	893,267	849,267
<b>Total Fund Balance</b>	<b>\$ 793,267</b>	<b>\$ 867,733</b>	<b>\$ 893,267</b>	<b>\$ 849,267</b>

**TOTAL REVENUES**

increased \$230,000 or 7.9% over FY2024 Revised

**TOTAL EXPENDITURES**

increased \$374,000 or 13.3% over FY2024 Revised

# EQUIPMENT RESERVE (401)

This special revenue fund is used to account for major equipment purchases which are not budgeted in the operating funds of the governmental fund types or financed with general obligation bonds.

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUE</b>				
Fines and penalties	\$ 29,019	\$ 4,000	\$ 4,000	\$ 24,000
Interest	240,175	15,000	15,000	15,000
<b>Total</b>	<b>269,194</b>	<b>19,000</b>	<b>19,000</b>	<b>39,000</b>
<b>EXPENDITURES</b>				
Operating Expenses	2,680	4,000	4,000	50,000
Vehicles/Equipment	2,497,502	1,060,000	1,550,000	581,000
<b>Total</b>	<b>2,500,182</b>	<b>1,064,000</b>	<b>1,554,000</b>	<b>631,000</b>
Revenue over/(under) Expenditure	(2,230,988)	(1,045,000)	(1,535,000)	(592,000)
Beginning Balance	7,356,141	6,202,074	5,125,153	3,590,153
Available for Use	5,125,153	5,157,074	3,590,153	2,998,153
<b>Total Fund Balance</b>	<b>\$ 5,125,153</b>	<b>\$ 5,157,074</b>	<b>\$ 3,590,153</b>	<b>\$ 2,998,153</b>

<b>TOTAL REVENUES</b>	increased \$20,000 or 105.26% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	decreased \$923,000 or 59.4% over FY2024 Revised



# PUBLIC PARKING (503)

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

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUE</b>				
Licenses and permits	\$ 322,596	\$ 343,000	\$ 343,000	\$ 345,000
Charges for services	900,202	868,000	868,000	944,000
Fines and penalties	875,986	994,000	994,000	930,000
Interest	83,094	20,000	20,000	20,000
Miscellaneous	255,666	171,000	171,000	200,000
<b>Total</b>	<b>2,437,545</b>	<b>2,396,000</b>	<b>2,396,000</b>	<b>2,439,000</b>
<b>EXPENDITURES</b>				
Personnel Services	841,425	964,000	964,000	1,029,000
Internal Services	239,333	260,000	260,000	261,000
Operating Expenses	955,939	816,000	816,000	823,000
Debt Service	-	158,000	158,000	139,000
Allotted for CIP	-	125,000	125,000	175,000
<b>Total</b>	<b>2,036,697</b>	<b>2,323,000</b>	<b>2,323,000</b>	<b>2,427,000</b>
Revenue over/(under) Expenditure	400,848	73,000	73,000	12,000
Beginning Balance	1,529,613	1,045,948	1,930,461	2,003,461
<i>Less: Reserve by Policy</i>	<i>334,800</i>	<i>381,863</i>	<i>381,863</i>	<i>398,959</i>
Available for Use	1,595,661	737,085	1,621,598	1,616,502
<b>Total Fund Balance</b>	<b>\$ 1,930,461</b>	<b>\$ 1,118,948</b>	<b>\$ 2,003,461</b>	<b>\$ 2,015,461</b>

**TOTAL REVENUES** increased \$43,000 or 1.79% over FY2024 Revised

**TOTAL EXPENDITURES** increased \$104,000 or 4.48% over FY2024 Revised

# STORMWATER (504)

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

	2023 ACTUALS	2024 ADOPTED BUDGET	2024 REVISED BUDGET	2025 ADOPTED BUDGET
<b>REVENUES</b>				
Charges for services	\$ 5,975,906	\$ 5,785,000	\$ 5,785,000	\$ 6,959,000
Interest	290,823	25,000	25,000	200,000
Miscellaneous	36,989	-	-	-
<b>Total</b>	<b>6,303,718</b>	<b>5,810,000</b>	<b>5,810,000</b>	<b>7,159,000</b>
<b>Expenditures</b>				
Personnel Services	1,301,064	1,752,000	1,752,000	1,713,000
Internal Services	306,417	371,000	371,000	492,000
Operating Expenses	3,384,661	1,240,000	1,240,000	1,594,000
Debt Service	463,224	1,120,000	1,120,000	765,000
Vehicles/Equipment	-	145,000	145,000	355,000
Allotted for CIP	-	1,877,000	1,877,000	1,240,000
Transfers Out	357,000	289,000	289,000	420,000
<b>Total</b>	<b>5,812,365</b>	<b>6,794,000</b>	<b>6,794,000</b>	<b>6,579,000</b>
Revenue over/(under) Expenditure	491,353	(984,000)	(984,000)	580,000
Beginning Balance	20,176,777	7,409,123	20,668,130	19,684,130
<i>Less: Reserve by Policy</i>	<i>955,457</i>	<i>1,116,822</i>	<i>1,116,822</i>	<i>1,081,479</i>
Available for Use	19,712,673	5,308,301	18,567,308	19,182,651
<b>Total Fund Balance</b>	<b>\$ 20,668,130</b>	<b>\$ 6,425,123</b>	<b>\$ 19,684,130</b>	<b>\$ 20,264,130</b>

**TOTAL REVENUES** increased \$1,349,000 or 23.22% over FY2024 Revised

**TOTAL EXPENDITURES** decreased \$215,000 or 3.16% over FY2024 Revised

Includes rate increase to keep up with ongoing operating and maintenance needs.

# UTILITIES NON-BONDED CONSTRUCTION (506)

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

	2023 ACTUALS	2024 ADOPTED BUDGET	2024 REVISED BUDGET	2025 ADOPTED BUDGET
<b>REVENUES</b>				
Interest	\$ 209,251	\$ 25,000	\$ 25,000	\$ 25,000
Transfer In	-	2,600,000	2,600,000	-
<b>Total</b>	<b>209,251</b>	<b>2,625,000</b>	<b>2,625,000</b>	<b>25,000</b>
<b>EXPENDITURES</b>				
Operating Expenses	57,794	10,000	10,000	10,000
Allotted for CIP	1,116,046	2,600,000	2,600,000	-
<b>Total</b>	<b>1,173,840</b>	<b>2,610,000</b>	<b>2,610,000</b>	<b>10,000</b>
Revenue over/(under) Expenditure	(964,589)	15,000	15,000	15,000
Beginning Balance	8,045,348	233,184	7,080,759	7,095,759
<i>Less: Reserve for</i>	-	-	-	-
Available for Use	7,080,759	248,184	7,095,759	7,110,759
<b>Total Fund Balance</b>	<b>\$ 7,080,759</b>	<b>\$ 248,184</b>	<b>\$ 7,095,759</b>	<b>\$ 7,110,759</b>

<b>TOTAL REVENUES</b>	decreased \$2,600,000 or 99.05% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	decreased \$2,600,000 or 99.62% over FY2024 Revised

Expenses are tied to the Capital Improvement Plan (CIP).

# RISK MANAGEMENT (604)

This internal service fund is used to account for auto and general liability claims, as well as workers' compensation claims, insurance premiums and other administrative expenses.

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Charges for services	\$ 2,283,417	\$ 3,058,000	\$ 3,058,000	\$ 3,837,000
Interest	70,758	25,000	25,000	25,000
Miscellaneous	68,708	-	-	-
<b>Total</b>	<b>2,422,883</b>	<b>3,083,000</b>	<b>3,083,000</b>	<b>3,862,000</b>
<b>EXPENDITURES</b>				
Personnel Services	124,663	123,000	123,000	131,000
Operating Expenses	2,546,351	2,935,000	2,935,000	3,706,000
<b>Total</b>	<b>2,671,014</b>	<b>3,058,000</b>	<b>3,058,000</b>	<b>3,837,000</b>
Revenue over/(under) Expenditure	(248,131)	25,000	25,000	25,000
Beginning Balance	2,311,149	3,002,152	2,063,018	2,088,018
Available for Use	2,063,018	3,027,152	2,088,018	2,113,018
<b>Total Fund Balance</b>	<b>\$ 2,063,018</b>	<b>\$ 3,027,152</b>	<b>\$ 2,088,018</b>	<b>\$ 2,113,018</b>

**TOTAL REVENUES** increased \$779,000 or 25.27% over FY2024 Revised

**TOTAL EXPENDITURES** increased \$779,000 or 25.47% over FY2024 Revised

# FEDERAL GRANTS (801)

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

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Intergovernmental	\$ 6,383,559	\$ 9,268,000	\$ 9,268,000	\$ 8,575,000
<b>Total</b>	<b>6,383,559</b>	<b>9,268,000</b>	<b>9,268,000</b>	<b>8,575,000</b>
<b>EXPENDITURES</b>				
Personnel Services	535,718	901,000	901,000	381,000
Operating Expenses	4,737,073	3,645,000	3,645,000	4,618,000
Vehicles/Equipment	39,703	32,000	32,000	-
Allotted for CIP	1,540,532	4,690,000	4,690,000	770,000
<b>Total</b>	<b>6,853,026</b>	<b>9,268,000</b>	<b>9,268,000</b>	<b>5,769,000</b>
Revenue over/(under) Expenditure	(469,467)	-	-	2,806,000
Beginning Balance	(963,599)	-	(1,433,066)	(1,433,066)
<i>Less: Reserve for</i> Available for Use	- (1,433,066)	- -	- (1,433,066)	- 1,372,934
<b>Total Fund Balance</b>	<b>\$ (1,433,066)</b>	<b>\$ -</b>	<b>\$ (1,433,066)</b>	<b>\$ 1,372,934</b>

**TOTAL REVENUES**

decreased \$693,000 or 7.48% over FY2024 Revised

**TOTAL EXPENDITURES**

decreased \$3,499,000 or 37.75% over FY2024 Revised

# FAIR HOUSING GRANT (803)

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

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Intergovernmental	\$ 41,060	\$ 22,000	\$ 22,000	\$ 20,000
Interest	115	-	-	-
<b>Total</b>	<b>41,175</b>	<b>22,000</b>	<b>22,000</b>	<b>20,000</b>
<b>EXPENDITURES</b>				
Personnel Services	7,852	12,000	12,000	13,000
Operating Expenses	4,974	10,000	10,000	9,000
<b>Total</b>	<b>12,826</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
Revenue over/(under) Expenditure	28,349	-	-	(2,000)
Beginning Balance	204,693	209,694	233,042	233,042
<i>Less: Reserve for accruals</i>	-	-	-	-
Available for Use	-	209,694	233,042	231,042
<b>Total Fund Balance</b>	<b>\$ 233,042</b>	<b>\$ 209,694</b>	<b>\$ 233,042</b>	<b>\$ 231,042</b>

<b>TOTAL REVENUES</b>	decreased \$2,000 or 9.09% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	no change over 2024 Revised



# COMMUNITY DEVELOPMENT GRANT (804)

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

	2023 ACTUALS	2024 ADOPTED BUDGET	2024 REVISED BUDGET	2025 ADOPTED BUDGET
<b>REVENUES</b>				
Intergovernmental	\$ 516,812	\$ 749,000	\$ 749,000	\$ 740,000
Charges for services	-	200,000	200,000	-
Miscellaneous	55,303	150,000	150,000	150,000
<b>Total</b>	<b>572,115</b>	<b>1,099,000</b>	<b>1,099,000</b>	<b>890,000</b>
<b>EXPENDITURES</b>				
Personnel Services	212,008	233,000	233,000	230,000
Operating Expenses	365,497	876,000	876,000	672,000
<b>Total</b>	<b>577,505</b>	<b>1,109,000</b>	<b>1,109,000</b>	<b>902,000</b>
Revenue over/(under) Expenditure	(5,390)	(10,000)	(10,000)	(12,000)
Beginning Balance	10,762	10,763	5,372	(4,628)
Available for Use	-	763	(4,628)	(16,628)
<b>Total Fund Balance</b>	<b>\$ 5,372</b>	<b>\$ 763</b>	<b>\$ (4,628)</b>	<b>\$ (16,628)</b>

<b>TOTAL REVENUES</b>	decreased \$209,000 or 19.02% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	decreased \$207,000 or 18.67% over FY2024 Revised

# HOME PROGRAM GRANT (805)

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

	<b>2023 ACTUALS</b>	<b>2024 ADOPTED BUDGET</b>	<b>2024 REVISED BUDGET</b>	<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>				
Intergovernmental	\$ 457,558	\$ 531,000	\$ 531,000	\$ 437,000
Miscellaneous	6,390	-	-	30,000
<b>Total</b>	<b>463,948</b>	<b>531,000</b>	<b>531,000</b>	<b>467,000</b>
<b>EXPENDITURES</b>				
Personnel Services	94,111	51,000	51,000	43,000
Operating Expenses	363,447	459,000	459,000	411,000
<b>Total</b>	<b>457,558</b>	<b>510,000</b>	<b>510,000</b>	<b>454,000</b>
Revenue over/(under) Expenditure	6,390	21,000	21,000	13,000
Beginning Balance	12,321	13,321	18,711	39,711
Available for Use	-	34,321	39,711	52,711
<b>Total Fund Balance</b>	<b>\$ 18,711</b>	<b>\$ 34,321</b>	<b>\$ 39,711</b>	<b>\$ 52,711</b>

<b>TOTAL REVENUES</b>	decreased \$64,000 or 12.05% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	decreased \$56,000 or 10.98% over FY2024 Revised

# TRANSPORTATION PLANNING GRANT (806)

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

	2023 ACTUALS	2024 ADOPTED BUDGET	2024 REVISED BUDGET	2025 ADOPTED BUDGET
<b>REVENUES</b>				
Intergovernmental	\$ 224,195	\$ 315,000	\$ 315,000	\$ 330,000
<b>Total</b>	<b>224,195</b>	<b>315,000</b>	<b>315,000</b>	<b>330,000</b>
<b>EXPENDITURES</b>				
Personnel Services	191,316	213,000	213,000	308,000
Operating Expenses	33,497	102,000	102,000	20,000
<b>Total</b>	<b>224,813</b>	<b>315,000</b>	<b>315,000</b>	<b>328,000</b>
Revenue over/(under) Expenditure	(618)	-	-	2,000
Beginning Balance	(3,366)	633	(3,984)	(3,984)
<i>Less: Reserve for accruals</i>	-	-	-	-
Available for Use	-	633	(3,984)	(1,984)
<b>Total Fund Balance</b>	<b>\$ (3,984)</b>	<b>\$ 633</b>	<b>\$ (3,984)</b>	<b>\$ (1,984)</b>

<b>TOTAL REVENUES</b>	increased \$15,000 or 4.76% over FY2024 Revised
<b>TOTAL EXPENDITURES</b>	increased \$13,000 or 4.13% over FY2024 Revised

# STATE GRANTS (851)

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

	2023 ACTUALS	2024 ADOPTED BUDGET	2024 REVISED BUDGET	2025 ADOPTED BUDGET
<b>REVENUES</b>				
Intergovernmental	\$ 2,377,917	\$ 3,802,000	\$ 3,802,000	\$ 5,269,000
Transfer In	4,000,000	-	-	-
<b>Total</b>	<b>6,377,917</b>	<b>3,802,000</b>	<b>3,802,000</b>	<b>5,269,000</b>
<b>EXPENDITURES</b>				
Personnel Services	142,383	185,000	185,000	165,000
Operating Expenses	1,139,731	1,686,000	1,686,000	1,079,000
Vehicles/Equipment	598,930	-	-	-
Allotted for CIP	3,040,116	1,931,000	1,931,000	4,025,000
<b>Total</b>	<b>4,921,160</b>	<b>3,802,000</b>	<b>3,802,000</b>	<b>5,269,000</b>
Revenue over/(under) Expenditure	1,456,757	-	-	-
Beginning Balance	(2,054,719)	960	(597,962)	(597,962)
<i>Less: Reserve for</i> Available for Use	-	-	-	-
	-	960	(597,962)	(597,962)
<b>Total Fund Balance</b>	<b>\$ (597,962)</b>	<b>\$ 960</b>	<b>(597,962)</b>	<b>(597,962)</b>

**TOTAL REVENUES** increased \$1,467,000 or 38.58% over FY2024 Revised

**TOTAL EXPENDITURES** increased \$1,467,000 or 38.58% over FY2024 Revised

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

### MAJOR FUNDS

The City has **9** major funds (appropriation greater than \$10 million):

**GENERAL (101):** Not anticipated to decrease more than 10% compared to the 2024 Revised Budget. However, the Adopted Budget does anticipate drawing down fund balance.

**CAPITAL SALES TAX (201):** Anticipated to decrease by 34% for expenditures related to the approved Capital Improvement Plan.

**BOND & INTEREST (301):** No significant change in fund balance.

**CAPITAL PROJECTS (402):** No significant change in fund balance.

**WATER AND WASTEWATER (501):** No significant change in fund balance.

**SOLID WASTE (502):** No significant change in fund balance.

**UTILITIES BONDED CONSTRUCTION (505):** Anticipated to decrease by 81% due to increased payment on revenue bonds.

**ADMINISTRATIVE SERVICES (601):** Anticipated to increase by 41% in order to accumulate funding to pay off temporary notes for ERP system.

**HEALTH & WELLNESS (602):** Anticipated to decrease by 38% due to higher rates of claims and insurance costs while revenue remains flat.

## MINOR FUNDS

The City has the following **33** minor funds:

- LIBRARY** (202)
- TRANSPORTATION** (203)
  
- HOUSING TRUST FUND** (204)
  
- GUEST TAX** (221)
  
- SPECIAL ALCOHOL** (222)
- SPECIAL GAS TAX/HIGHWAY** (223)
- SPECIAL RECREATION** (224)
- LAW ENFORCEMENT TRUST** (225)
- KANSAS FIGHTS ADDICTION** (226)
- FEDERAL FUNDS EXCHANGE** (227)
- AIRPORT** (241)
- CITY PARKS MEMORIAL** (243)
- FARMLAND REMEDIATION** (245)
- CEMETERY PERPETUAL CARE** (246)
- WEE FOLKS SCHOLARSHIP** (248)
- NRA** (271) - Economic Development
- FREE STATE TDD** (272) - Economic Development
  
- OREAD TDD** (273) - Economic Development
- 9 NH SOUTH-TDD** (274) - Economic
  
- 9 NH NORTH-TDD/TIF** (275) - Economic Development
- 901 NH 720 LLC TIF** (276) - Economic Development
- CROSSINGS TIF** (277) - Economic Development
- VEHICLE & EQUIPMENT REPLACEMENT** (401)
- PUBLIC PARKING** (503)
- STORM WATER** (504)
- UTILITIES CASH CONSTRUCTION** (506)
- RISK MANAGEMENT** (604)
- FEDERAL GRANT** (801)
- FAIR HOUSING GRANT** (803)
- COMMUNITY DEVELOPMENT GRANT** (804)
- HOME PROGRAM** (805)
- TRANSPORTATION PLANNING GRANT** (806)
- STATE GRANTS** (851)

**ALL MINOR FUNDS:** In aggregate, there is an **anticipated 1.2% increase** in fund balance in the 2025 Adopted Budget over the 2024 Revised Budget among the minor funds.

























# DEPARTMENT BUDGETS

CITY CLERK	MUNICIPAL SERVICES & OPERATIONS
CITY COMMISSION	OFFICE OF THE CITY ATTORNEY
COMMUNICATIONS	OFFICE OF THE CITY MANAGER
ECONOMIC DEVELOPMENT	PARKS & RECREATION
EQUITY & INCLUSION	PLANNING & DEVELOPMENT SERVICES
FINANCE	POLICE
FIRE MEDICAL	SUSTAINABILITY
HOMELESS SOLUTIONS	TRANSIT & PARKING
HUMAN RESOURCES	PUBLIC HEALTH
INFORMATION TECHNOLOGY	LIBRARY

# MAJOR FUNDS WITH DEPARTMENTAL BUDGET IMPACTS

The below table shows the intersection of citywide departments and major funds. Further information can be viewed on the following department pages.

DEPARTMENT	FUND					
	Administrative Services	Capital Projects	Capital Sales Tax	General	Health & Wellness	Utilities Funds*
Finance						
Fire Medical						
Information Technology						
Municipal Services & Operations						
Office of the City Attorney						
Office of the City Manager**						
Parks & Recreation						
Planning & Development Services						
Police						

\*Includes Solid Waste, Utilities Bonded Construction, and Water & Wastewater funds

\*\*Office of the City Manager includes: City Clerk, Communications, Economic Development, Environmental Sustainability, Equity & Inclusion, Homeless Solutions, and Human Resources.

# EXPENDITURE BY DEPARTMENT ALL FUNDS

DEPARTMENT	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET
City Clerk	496,554	483,000	493,000
City Commission	220,895	242,000	237,000
Communications	985,150	1,038,000	911,000
Finance	6,560,623	6,581,000	6,186,000
Fire Medical	32,371,004	37,490,000	37,772,000
General Overhead	106,780,418	75,591,000	62,805,000
Human Resources	19,923,115	20,993,000	25,542,000
Information Technology	3,593,133	3,992,000	4,472,000
Municipal Services & Operations	131,438,491	218,107,000	273,006,000
Office of the City Attorney	3,113,446	3,268,000	3,331,000
Office of the City Manager*	5,610,526	5,896,000	10,905,000
Parks and Recreation	22,425,104	24,652,000	30,192,000
Planning & Development Services	17,126,374	15,439,000	8,225,000
Police	30,970,352	33,248,000	33,470,000
Transit & Parking	20,586,078	18,286,000	13,726,000
Public Health	831,312	840,000	880,000
Library	5,725,000	6,180,000	6,625,000
<b>TOTAL</b>	<b>408,757,575</b>	<b>472,326,000</b>	<b>518,778,000</b>

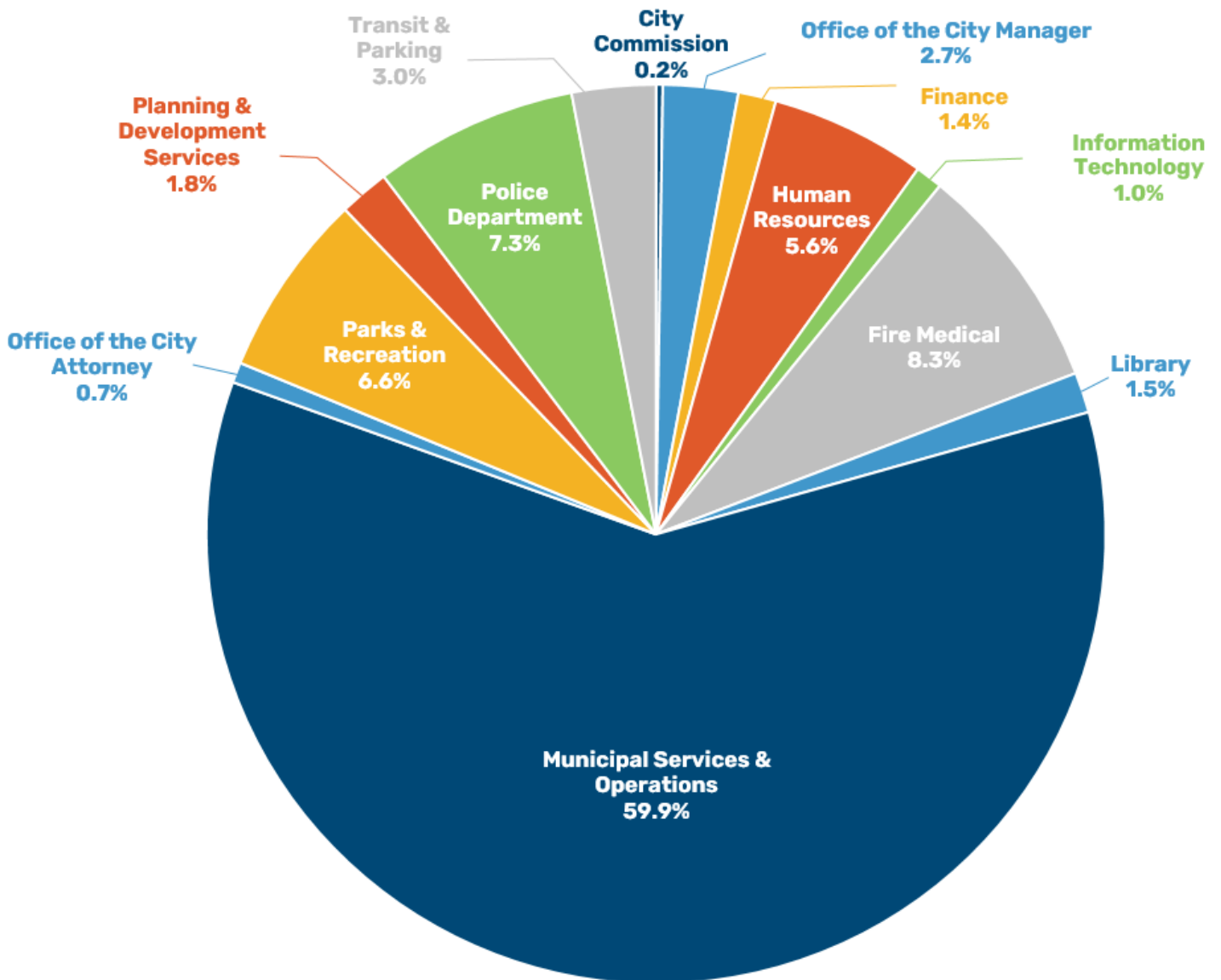
\*Includes Economic Development, Equity & Inclusion, and Sustainability.

Key priorities for the City in FY2025 are **Street Maintenance**, **ADA Compliance**, **Police Patrol**, and **Code Enforcement** as identified by the community through their Balancing Act input.

Infrastructure priorities such as **Street Maintenance** and **ADA Compliance** will be taken on by numerous departments, including but not limited to, Municipal Services & Operations, Planning & Development Services, City Manager’s Office, and Parks & Recreation, which will measure their progress against indicators outlined in the Strategic Plan (pages 47-63).

**Police Patrol** and **Code Enforcement** align with our Safe & Secure and Strong, Welcoming Neighborhood priorities. This work will largely be housed within the Police and Planning & Development Services departments but other departments and divisions will be involved. Progress will be measured against indicators found in the Safe & Secure and Strong, Welcoming Neighborhoods sections (pages 47-63).

# EXPENDITURE BY DEPARTMENT ALL FUNDS

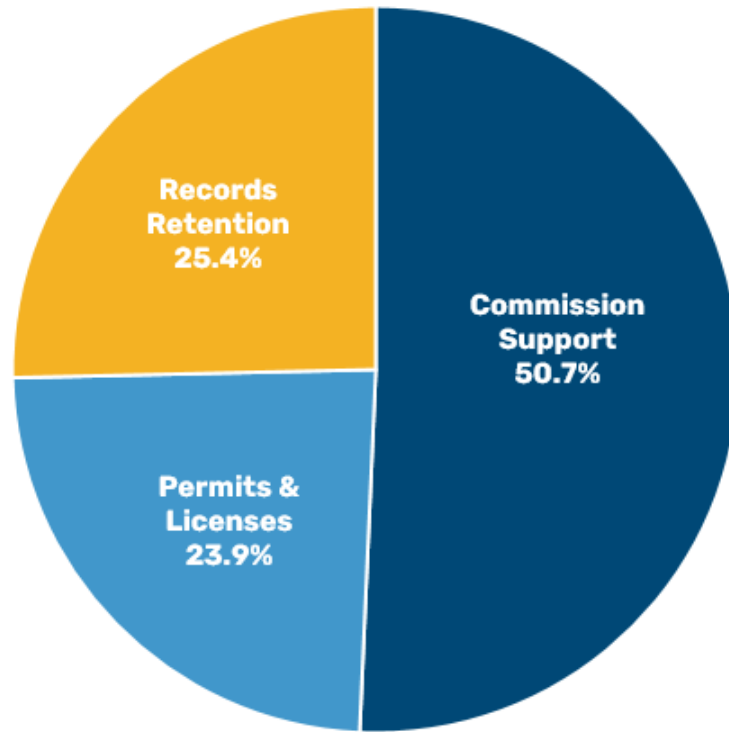


\*Office of the City Manager includes: Economic Development, Environmental Sustainability, Equity & Inclusion, and Homeless Solutions. City Clerk is also included for ease of viewing.

\*\*General Overhead is excluded from this chart for ease of viewing. It mainly consists of Debt expenses and can be viewed on the Finance department page.

# CITY CLERK

The City Clerk's office serves as the liaison between the City Commission and the public. Additionally, the City Clerk's Office manages city records, issues certain licenses and permits, and a variety of other services to the public and city departments.



## DEPARTMENT BUDGET BY PROGRAMS

PROGRAM	2025 ADOPTED BUDGET	% OF CITY BUDGET	PBB SCORE
Commission Support	250,000		61.18
Permits & Licenses	118,000		52.50
Records Retention	125,000		56.82
<b>CITY CLERK</b>	<b>\$493,000</b>	<b>0.10%</b>	

# CITY CLERK

## ACCOMPLISHMENTS FROM 2024

- The City Clerk's office oversaw the realignment of Advisory Boards & Commissions to support the Strategic Plan, improving efficiency and transparency. The realignment will result in a reduction of 40 hours per month of staff time to support advisory boards.
- Implemented phase 1 and 2 of Laserfiche document management system which efficiently manages and increases access to public records.
- Completed codification utilizing MuniCode which corrected inconsistent, duplicate, and ambiguous language and organized laws into a single, accessible resource.

## GOALS FOR 2025

- Implement MuniCode portal to empower local officials, residents, and businesses to navigate government regulations.
- Complete implementation of records management policy reducing costs associated with storage of records. Employment of retention schedules will result in a yearly average savings of \$9,000.

## DEPARTMENT BUDGET BY FUND

FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
Administrative Services	496,554	483,000	493,000	10,000
<b>TOTAL</b>	<b>\$496,554</b>	<b>\$483,000</b>	<b>\$493,000</b>	<b>\$10,000</b>



# CITY COMMISSION

The City Commission is a five-member body which performs the legislative and policymaking functions of the City.

As representatives of the people, the Commission determines goals and objectives and policies to attain those goals and objectives. The Commission appoints a City Manager responsible for carrying out established policies and the efficient administration of City services and programs.



PROGRAMS	2025 ADOPTED BUDGET	% OF CITY BUDGET	PBB SCORE
<b>City Commission</b>	\$237,000	0.05%	86.67

## DEPARTMENT BUDGET BY FUNDS

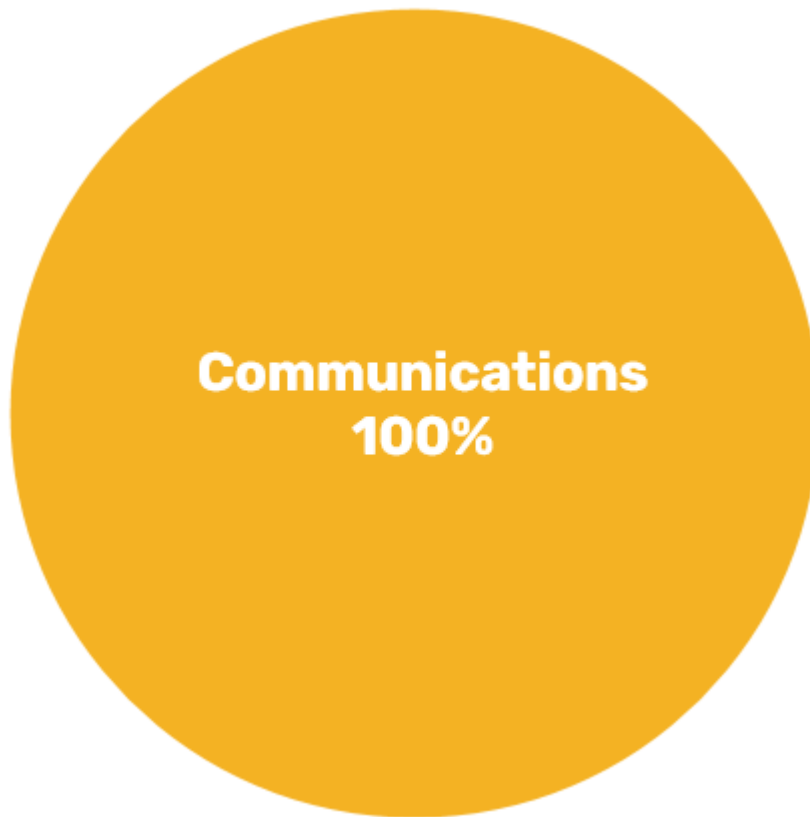
FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
<b>Administrative Services</b>	220,895	242,000	237,000	(5,000)
<b>TOTAL</b>	<b>\$220,895</b>	<b>\$242,000</b>	<b>\$237,000</b>	<b>(\$5,000)</b>

# COMMUNICATIONS

**The Communications and Community Relations department serves as the central hub for City communications and community engagement efforts.**

In alignment with the City's Strategic Plan and our commitment to fostering community engagement, we ensure that residents are well-informed and actively involved in City initiatives.

Our team facilitates transparency, encourages collaboration, and drives innovation by promoting city services, programs, and events. We continuously welcome public feedback and work to enhance the clarity, accessibility, and effectiveness of our communications. In the area of community engagement, we collaborate with City staff and residents to develop and implement intentional, inclusive engagement strategies. These efforts aim to inform, consult, involve, and partner with the community to ensure their voices shape our City's future.



## DEPARTMENT BUDGET BY PROGRAMS

PROGRAM	2025 ADOPTED BUDGET	% OF CITY BUDGET	PBB SCORE
<b>Outreach</b>	911,000		63.64
<b>COMMUNICATIONS</b>	<b>\$911,000</b>	<b>0.18%</b>	

# COMMUNICATIONS

## ACCOMPLISHMENTS FROM 2024

- Launched a revision to the following platforms:
  - The Flame, our digital and mailed monthly newsletter
  - Friday Flash Points, a communication with weekly updates for the City's Executive Team and City Commissioners
  - Community Engagement materials/templates for public use
  - Expanded neighbor communications concerning the Homeless Solutions division, Planning & Development Services department, and See, Click, Fix – an online platform was relaunched to provide a quick and easy avenue for community members to report a variety of service issues
  - A media/news page, with interactive tiles and easier material for media outlets and the general public to access
- Reviewed our media relations strategy, expanding our media list
- Launched and expanded comprehensive communication strategies to support Homeless Solutions, emphasizing community connections and education. Initiatives included the development of a revised newsletter and a suite of outreach materials to engage both residents and neighboring communities.
- Media coverage has seen a 200% improvement, with expanded visibility in Wichita, greater state coverage, and significantly increased attention in the Kansas City metro area.
- Developed and executed strategic communications plans, both short- and long-term, for key City departments including Parks, Recreation and Culture, Transit, Municipal Services and Operations, Finance, and Police.

## GOALS FOR 2025

- Investigating, selecting, and launching a new community engagement platform to enhance resident participation and interaction.
- Transitioning the City's current website to a new content management system, optimizing its format and user experience.
- Scaling outreach efforts across the organization through cross-training initiatives, fostering greater collaboration and integration between the Communications and Community Relations team and all City departments.
- Continuing to prioritize efforts outlined in the community engagement key performance indicators, ensuring measurable success in resident involvement and satisfaction.

# COMMUNICATIONS

## DEPARTMENT BUDGET BY FUND

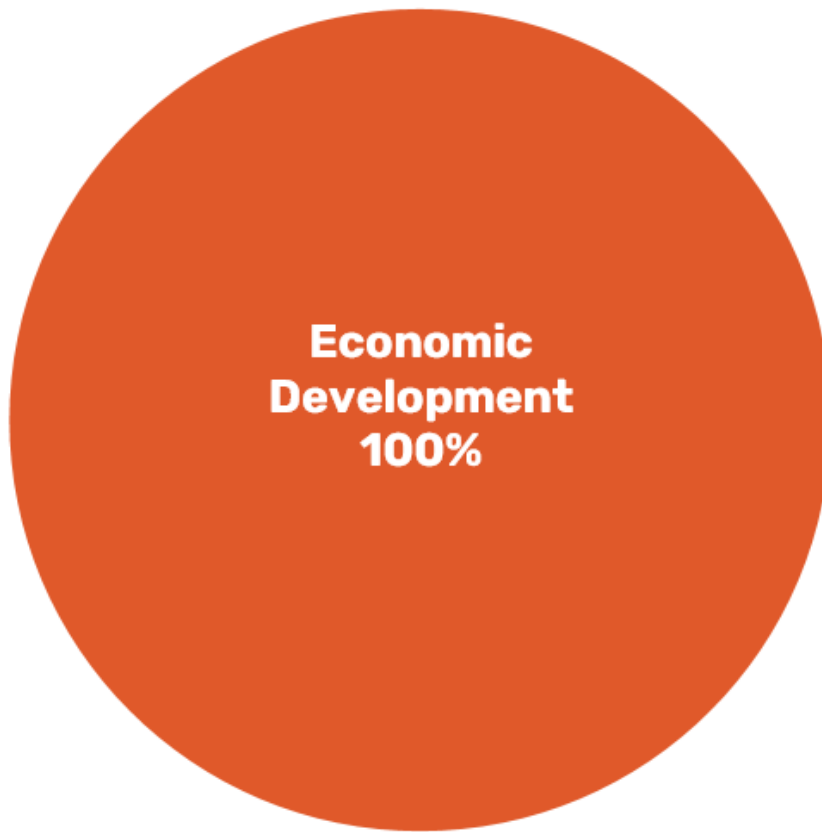
FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
<b>Administrative Services</b>	839,656	1,038,000	911,000	(127,000)
<b>Federal Grants</b>	145,494	-	-	-
<b>TOTAL</b>	<b>\$985,150</b>	<b>\$1,038,000</b>	<b>\$911,000</b>	<b>(\$127,000)</b>



# ECONOMIC DEVELOPMENT

The Economic Development department coordinates economic development activities within the community such as property tax abatements and other related programs supported by the City.

It also provides reports on current recipients of incentives and works with prospective developers on potential projects.



## DEPARTMENT BUDGET BY PROGRAMS

PROGRAM	2025 ADOPTED BUDGET	% OF CITY BUDGET	PBB SCORE
<b>Economic Development</b>	4,522,000		56.67
<b>ECONOMIC DEVELOPMENT</b>	<b>\$4,522,000</b>	<b>0.87%</b>	

# ECONOMIC DEVELOPMENT

## ACCOMPLISHMENTS FROM 2024

- Facilitated community organizations to support local businesses throughout the year.
- Continued to support Downtown Lawrence through our support of redevelopment initiatives.
- Collaborated with our community to support Neighborhood Revitalization Districts.

## GOALS FOR 2025

- In 2025, Economic Development plans to continue supporting various organizations and businesses in Lawrence through our project service agreements.
- Economic Development is committed to continuing to support redevelopment in Downtown Lawrence.
- Economic Development also hopes to support key development projects in various parts of Lawrence in the coming year.

## DEPARTMENT BUDGET BY FUND

FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
<b>Crossing TIF</b>	-	-	100,000	100,000
<b>9 NH North TDD/TIF</b>	352,936	333,000	302,000	(31,000)
<b>9 NH South TDD/TIF</b>	555,514	522,000	602,000	80,000
<b>Free State TDD</b>	371,975	501,000	451,000	(50,000)
<b>General</b>	1,321,215	1,406,000	1,336,000	(70,000)
<b>NRA Funds</b>	768,293	848,000	921,000	73,000
<b>Oread TDD/TIF</b>	592,265	608,000	810,000	202,000
<b>TOTAL</b>	<b>\$3,962,198</b>	<b>\$4,218,000</b>	<b>\$4,522,000</b>	<b>304,000</b>



# EQUITY & INCLUSION

The Equity and Inclusion Department seeks to foster a diverse and inclusive organization through employee relations and educational programming.



## DEPARTMENT BUDGET BY PROGRAMS

PROGRAM	2025 ADOPTED BUDGET	% OF CITY BUDGET	PBB SCORE
Equity & Inclusion	318,000		54.55
<b>EQUITY &amp; INCLUSION</b>	<b>\$318,000</b>	<b>0.06%</b>	

# EQUITY & INCLUSION

## ACCOMPLISHMENTS FROM 2024

- Assisting in advancing the 22 Equity and Inclusion Key Performance Indicators
- Affirmative Action Plan data analysis and Goal Developments
- Moxie (Women's Affinity Group) had several accomplishments, including:
  - Willow Domestic Violence fundraiser
  - SheLeads (ICMA) Watch Party on Leadership
  - Guest Speaker with Dr. Nicole Humphrey (KU Professor)
- Received a perfect 100 point score for the 3rd year in a row, making Kansas history, on the Municipal Equality Index Scorecard
- Intercultural Developmental Inventory Assessment of Executive team and other departments (nearly 70 employees) to measure Intercultural Competence and developed group training and individual debriefs on confidential results
- Conducted Implicit Bias Training of employees of different divisions in MSO with positive feedback/ data collected post training

## GOALS FOR 2025

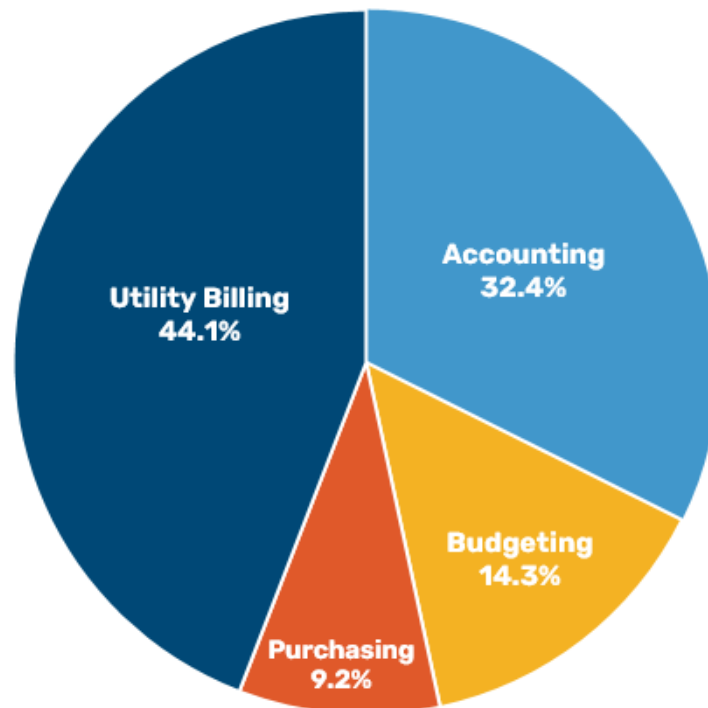
- Continue to Affirmative Action plan data analysis
- City wide equity and inclusion data collection and analysis
- Helping with city-wide employee training and handbook updates
- Equity & Inclusion KPIs progress and updates towards the citywide Strategic Plan

## DEPARTMENT BUDGET BY FUND

FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
<b>Administrative Services</b>	271,041	287,000	318,000	31,000
<b>TOTAL</b>				

# FINANCE

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



\*General Overhead includes the City’s debt costs of principal, interest, temporary notes, and any issuance expenses. It is not included in the above chart but it is outlined in the table below.

## DEPARTMENT BUDGET BY PROGRAMS

PROGRAM	2025 ADOPTED BUDGET	% OF CITY BUDGET	PBB SCORE
Accounting	2,002,000		56.82
Budgeting	883,000		63.64
Purchasing	570,000		56.82
Utility Billing	2,731,000		75.00
General Overhead	62,805,000		
<b>FINANCE</b>	<b>\$68,991,000</b>	<b>13.30%</b>	

# FINANCE

## ACCOMPLISHMENTS FROM 2024

- Implemented a new accounting system
- Received a clean audit opinion
- Winner of the Government Finance Officer's Association Triple Crown award
- Launched Amazon Prime Business curated breakroom program emphasizing sustainable products and helping achieve Sustainability commitment
- Engaged the community with the budget simulation tool Balancing Act, receiving over 500 public submissions
- Implemented roll-off container software Docket, streamlining and improving both the customer experience and Utility Billing workflow.

## GOALS FOR 2025

- Receive a clean audit opinion
- GFOA Triple Crown Winner
- Expansion of financial tools and data transparency
- Launch new Utility Billing customer portal in first quarter of the year

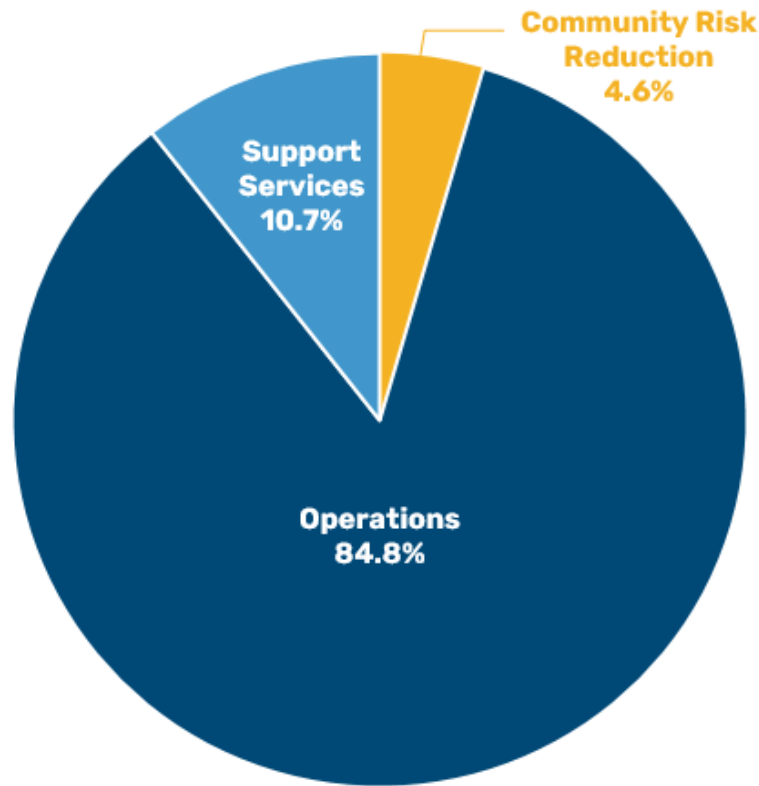
## DEPARTMENT BUDGET BY FUND

FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
Capital Projects	48,096	-	-	-
Administrative Services	6,402,365	6,581,000	6,186,000	(395,000)
ARPA Grant	110,162	-	-	-
<b>TOTAL</b>	<b>6,560,623</b>	<b>6,581,000</b>	<b>6,186,000</b>	<b>(395,000)</b>

# FIRE MEDICAL

Lawrence-Douglas County Fire Medical (LDCFM) provides emergency and non-emergency services through a joint agreement between the City and Douglas County to provide fire and medical services.

All-hazard response services are provided by the department for all City of Lawrence and Grant Township residents while EMS, hazardous materials, and technical rescue responses are provided for all Douglas County residents. LDCFM is partially funded by Douglas County using an agreed upon formula.



## DEPARTMENT BUDGET BY PROGRAM

PROGRAM	2025 ADOPTED BUDGET	% OF CITY BUDGET	PBB SCORE
<b>Community Risk Reduction</b>	1,720,000		70.83
<b>Operations</b>	32,027,000		66.67
<b>Support Services</b>	4,025,000		58.33
<b>FIRE MEDICAL</b>	<b>\$37,772,000</b>	<b>7.30%</b>	

# FIRE MEDICAL

## ACCOMPLISHMENTS FROM 2024

- **Calls for Service:** In 2024, LDCFM expects to have responded to over 17,500 incidents that include call natures like fire suppression, emergency medical services (EMS), technical rescue, and hazardous materials response.
- **Recruit Class Live Fire Training:** In 2024, LDCFM conducted an internal academy with 12 recruits, logging over 4,000 training hours with more than 100 live-fire exercises.
- **Specialized Training to Support Individuals with Autism:** In 2024, LDCFM partnered with the ISAAC Foundation to train responders in supporting individuals with autism. This collaboration improved our team's ability to provide more compassionate and effective service during emergencies.
- **Mobile Integrated Health (MIH) Program:** In early 2024, LDCFM introduced the Mobile Integrated Health team, consisting of two paramedics who focus on reducing impacts to the 911 system created by individual patients with unique or unmet needs. This team offers an innovative healthcare delivery model that brings care directly to patients by coordinating resources across county programs, healthcare providers, and community services. This approach results in efficient, cost-effective, patient-centered care which minimizes patient transports and unnecessary healthcare costs. The MIH team has had over 300 patient-contact sessions.
- **HAAS Alert System:** LDCFM has added the HAAS Alert Safety Cloud® to all emergency response apparatus. This system helps prevent collisions by alerting crews when other HAAS equipped apparatus are approaching intersections. In addition, the system alerts the motoring public of impending accidents and approaching emergency vehicles through interfaces with commonly used navigation apps.





# FIRE MEDICAL

## GOALS FOR 2025

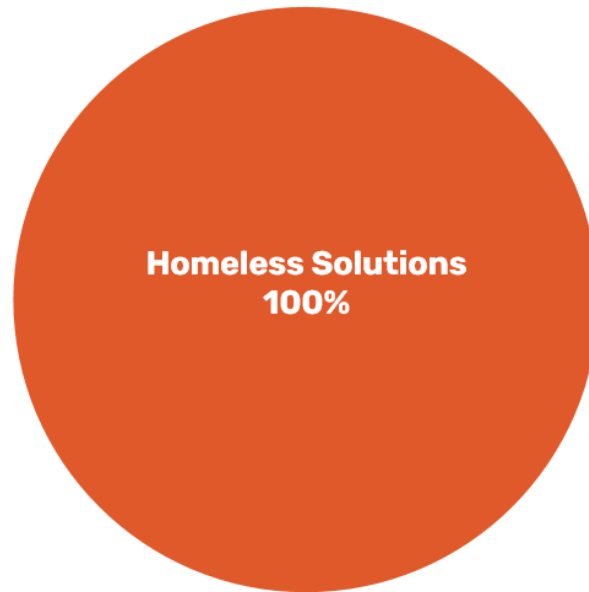
- **Station 6 Build:** Focus on the programming and design of Station 6 to ensure it aligns with the department's needs and effectively supports community fire and medical services.
- **Two Electric Fire Engines:** LDCFM will receive and place into service two new fire engines. These electric fire engines will reduce the impact of diesel exhaust particulate exposure on LDCFM employees while on routine or emergency operations. These engines are designed with fully functional diesel engines in the event of reduced battery charge level but are expected to operate in electric mode for the vast majority of operational life.
- **Apprenticeship Program:** LDCFM will collaborate with Local 1596 to facilitate participation in an apprenticeship program. This program is broadly applicable to LDCFM positions that include firefighters, paramedics, engineers, and officers in the first part of their career or promotional pathway. The apprenticeship program will provide revenue that is designed to offset the cost of the training associated with onboarding, employee development, or promotion.
- **Enhanced Firefighter Physicals:** In 2025, LDCFM will be transitioning to an enhanced firefighter physical that includes on-site physical examinations, lab analysis, and early cancer detection/screenings. Occupationally related cancer is a significant contributing factor in firefighter death and disability, and LDCFM hopes that this program will contribute to the long-term health and welfare of our employees.

## DEPARTMENT BUDGET BY FUND

FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
<b>American Recovery Plan</b>	1,051,000	-	-	-
<b>Capital Sales Tax</b>	77,000	3,960,000	1,650,000	(2,310,000)
<b>Capital Project</b>	1,376,986	1,080,000	2,930,000	1,850,000
<b>General</b>	28,688,418	32,450,000	33,097,000	679,000
<b>Kansas Fights Addiction</b>	-	-	95,000	95,000
<b>Vehicle &amp; Equipment Replacement</b>	1,137,703	-	-	-
<b>TOTAL</b>	<b>\$32,331,107</b>	<b>\$37,490,000</b>	<b>\$37,772,000</b>	<b>\$314,000</b>

# HOMELESS SOLUTIONS

The Homeless Solutions Department supports community homeless projects, including a focus of City resources on Homeless Outreach, Emergency Sheltering, and Community Engagement.



## DEPARTMENT BUDGET BY PROGRAM

PROGRAM	2025 ADOPTED BUDGET	% OF CITY BUDGET	PBB SCORE
Homeless Solutions	4,723,000		45.0
<b>HOMELESS SOLUTIONS</b>	<b>\$4,723,000</b>	<b>0.91%</b>	

## ACCOMPLISHMENTS FROM 2024

- **Expansion of Housing Capacity:** Created 135 additional bed spaces in 2024, including the addition of 50 beds through a low-barrier Pallet shelter, helping to meet the needs of the unhoused community.
- **Operationalization of The Village:** Successfully operationalized The Village, a new shelter community, providing additional housing and support for individuals transitioning out of homelessness.
- **Development of Policy for Assisting Non-Local Individuals:** Developed a policy to guide the community and homeless service providers on how to assist individuals experiencing homelessness who are not from Lawrence or Douglas County. To date, approximately 75 individuals have been returned to their home communities.

# HOMELESS SOLUTIONS

## ACCOMPLISHMENTS FROM 2024 CONTINUED

- **Development of the Multidisciplinary Homeless Outreach Team:** Launched a multidisciplinary outreach team that includes peer support, medical professionals, and housing specialists, focusing on outreach, engagement, and coordinated care for unsheltered individuals.
- **Creation of Winter Emergency Shelter Overflow:** Collaborated with faith-based organizations, volunteer management organizations, emergency management, and county officials to create ample space for winter emergency shelter overflow, ensuring no one is left out in extreme weather.

## GOALS FOR 2025

- **Increase Shelter Capacity for Families:** Focus on creating additional shelter capacity specifically for families, addressing a critical gap in housing for unhoused families in Lawrence.
- **Develop a Homeless Community Outreach and Day Center Facility:** Open a comprehensive day center that provides wraparound services, including job placement, childcare, and recovery support, in a centralized location.
- **Strengthen Financial Independence for LCS:** Support the Lawrence Community Shelter in becoming more financially self-sufficient and reduce its reliance on City funding.
- **Work with Funders and Grantors for Affordable Housing:** Collaborate with potential funders and grantors to increase affordable housing options, bringing in more resources to expand housing opportunities for the unhoused.
- **Enhance Data-Driven Decision Making:** Improve advanced data analysis capabilities within the division to measure program impact, optimize resource allocation, and improve service outcomes.

## DEPARTMENT BUDGET BY FUND

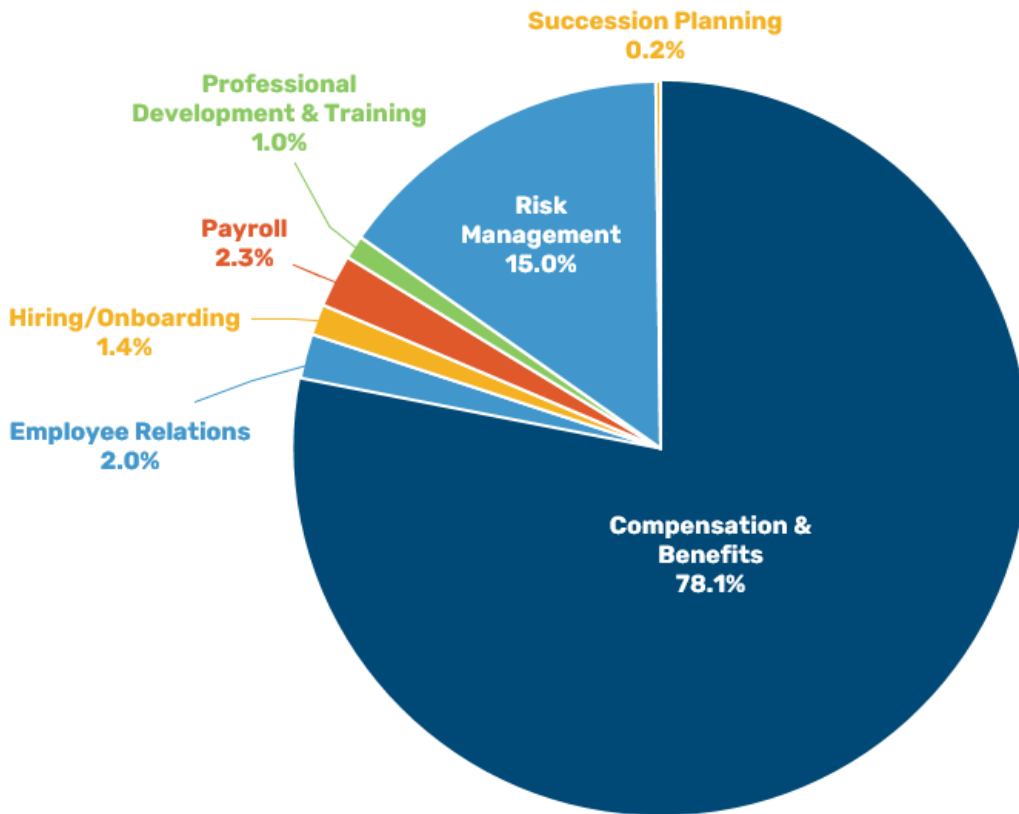
FUND	2023 ACTUALS*	2024 ADOPTED BUDGET*	2025 ADOPTED BUDGET	DIFFERENCE
<b>General</b>	-	-	2,572,000	2,572,000
<b>Special Alcohol</b>	-	-	2,086,000	2,086,000
<b>State Grants</b>	-	-	65,000	65,000
<b>TOTAL</b>	-	-	<b>\$4,723,000</b>	<b>4,723,000</b>

\*Budget for Homeless Solutions previously coupled in Planning & Development Services’s program Housing Initiatives & Homeless Solutions.

# HUMAN RESOURCES

The Human Resources Department fosters organizational trust, stability, and growth by providing comprehensive guidance, solutions, and support to members of Team Lawrence.

With collaboration across our organization, we are building a workplace where people throughout the organization are trusted, supported, and cared for as we build community.



## DEPARTMENT BUDGET BY PROGRAMS

PROGRAM	2025 ADOPTED BUDGET	% OF CITY BUDGET	PBB SCORE
Compensation & Benefits	19,940,000		75.00
Employee Relations	502,000		59.09
Hiring/Onboarding	347,000		65.91
Payroll	595,000		52.27
Professional Development	266,000		52.27
Risk Management	3,837,000		65.91
Succession Planning	55,000		59.09
<b>HUMAN RESOURCES</b>	<b>\$25,542,000</b>	<b>4.93%</b>	

# HUMAN RESOURCES

## ACCOMPLISHMENTS FROM 2024

- **Employee Engagement:** Continued activities to make progress on the commitment to engaged & empowered teams, including employee recognition events, service milestone recognitions, and gatherings to help employees connect and raise awareness about the important work by city employees. Continued efforts to gauge feedback from employees via more regular employee surveys.
- **Onboarding:** Streamlined the employee onboarding process for nearly 400 new employees (as of October 2024), which included enhancements to the new employee orientation sessions as well as more efficient background check processes.
- **Professional Development:** Enhancements to the Leadership Exploration & Development (LEAD) program by integrating the Kansas Leadership Center leadership principles throughout the program as well as introducing a mentorship program. This enhancement will focus on the leaders of tomorrow throughout the organization and succession planning by providing tools and skills to promote into leadership positions.
- **Customer Service Enhancements:** Implemented business partner model and reintegrated payroll into HR, to provide one-stop shop for internal and external customers, to provide timely and meaningful HR and payroll related services.
- **Risk Management:** Implemented monthly safety meetings with departments to help review employee incidents and accidents and develop proactive solutions to promote safety. This work has started to show a decrease in accidents.

## GOALS FOR 2025

- **Employee Wellness:** Implement more comprehensive employee benefits options (e.g. voluntary insurance options) to further the goal of employee wellness. Continue to spread awareness about the wide range of benefits available, including mental health related benefits.
- **Professional Development/Leadership:** Provide innovative training opportunities that advance the City's commitment to engaged and empowered teams.
- **Risk Management & Safety:** Continue to work with all departments/divisions to evaluate the injuries/accidents to look at any trends or any safety features we can implement to continue to reduce costs.
- **Engaged & Empowered Teams:** As part of our strategic plan, we are launching a revamped "Engaged and Empowered Team" initiative. The team will be structured around several key committees designed to actively involve staff at all levels and across all departments in promoting our commitment to engaged & empowered teams, in the areas of wellness, recognition, training & development and employee feedback/survey. By engaging staff in these critical areas, we aim to foster a workplace that aligns with our organizational values and contributes to higher employee satisfaction, retention, and overall performance.

# HUMAN RESOURCES

## DEPARTMENT BUDGET BY FUND

FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
Administrative Services	1,210,220	1,764,000	2,453,000	689,000
Health & Wellness	16,041,881	16,256,000	19,252,000	2,996,000
Risk Management	2,671,014	3,058,000	3,837,000	779,000
<b>TOTAL</b>	<b>\$19,923,115</b>	<b>\$21,078,000</b>	<b>\$25,542,000</b>	<b>\$4,464,000</b>

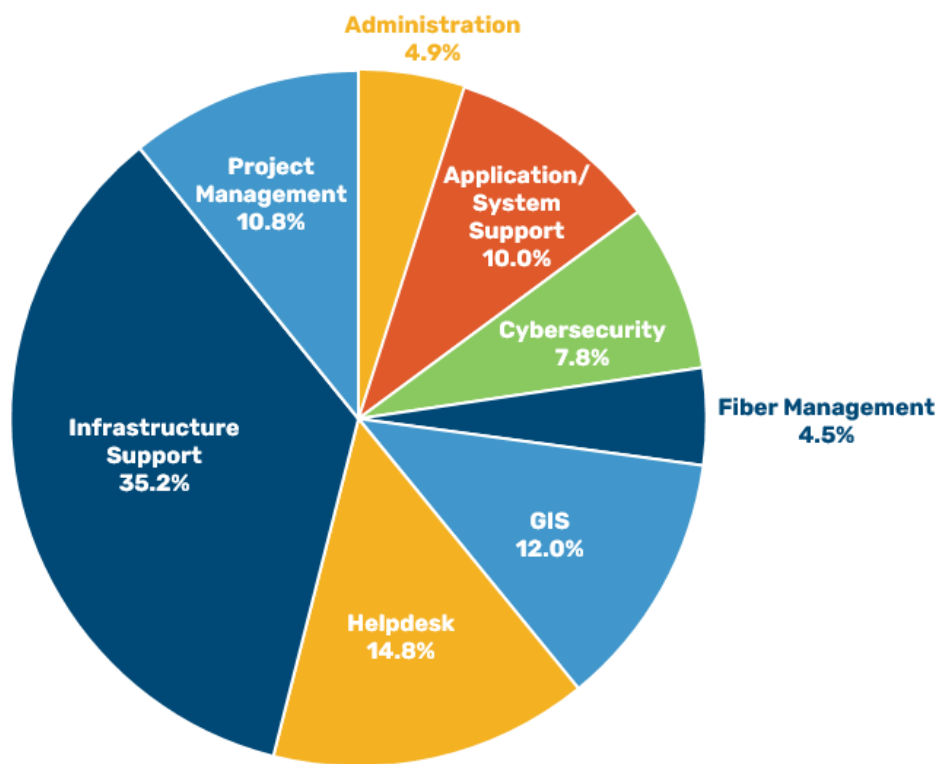




# INFORMATION TECHNOLOGY

The Information Technology Department promotes and optimizes the delivery of information technology services to all City departments in support of Lawrence citizens.

The department's employees provide technology support in: network management, cybersecurity, desktop and server management, database management, geographic information systems (GIS), ERP and Business applications support, document imaging, telecommunications, and support fiber projects.



## DEPARTMENT BUDGET BY PROGRAMS

PROGRAM	2025 ADOPTED BUDGET	% OF CITY BUDGET	PBB SCORE
Administration	220,000		59.09
Application/System Support	445,000		61.36
Cybersecurity	348,000		68.18
Fiber Management	201,000		61.36
GIS	535,000		65.91
Helpdesk	663,000		63.64
Infrastructure Support	1,576,000		61.36
Project Management	484,000		63.64
<b>INFORMATION TECHNOLOGY</b>	<b>\$4,472,000</b>	<b>0.86%</b>	

# INFORMATION TECHNOLOGY

## PRIOR YEAR KEY ACTIVITIES

- Implemented the first truly all electronic Enterprise Planning and Licensing (EPL) for the City. This was a significant undertaking and touched nearly all departments.
- IT Governance has approved several more city-wide IT Procedures, including a first-ever AI Policy to govern the integration, use, and monitoring of artificial intelligence in our technology platforms.
- IT has been able to transfer all the utility-related work of our 70+ miles of City-owned fiber optic cable to MSO's Right of Way program
- After successfully establishing a city-wide Process Improvement program, we have completed a city-wide discovery of potential projects, scored, and approved two significant projects that are now underway.
- First and largest rollout of the Citywide Document Management system (LaserFiche) that will streamline, document archival, destruction, contracting, signatures, and more.

## GOALS FOR 2025

- Continue to improve IT Operations such as through streamlining PC replacement and dashboard reporting
- Strengthen our Cybersecurity presence by implementing Zero-trust architecture and completing the DOT Gov rollout
- Focus on Customer Service through continuing to invest in customer service training
- Investing in our people by using our new Promotion Review criteria to continue evaluating staff career ladders. Additionally, implementing the new format, tools, and process for department-wide communication

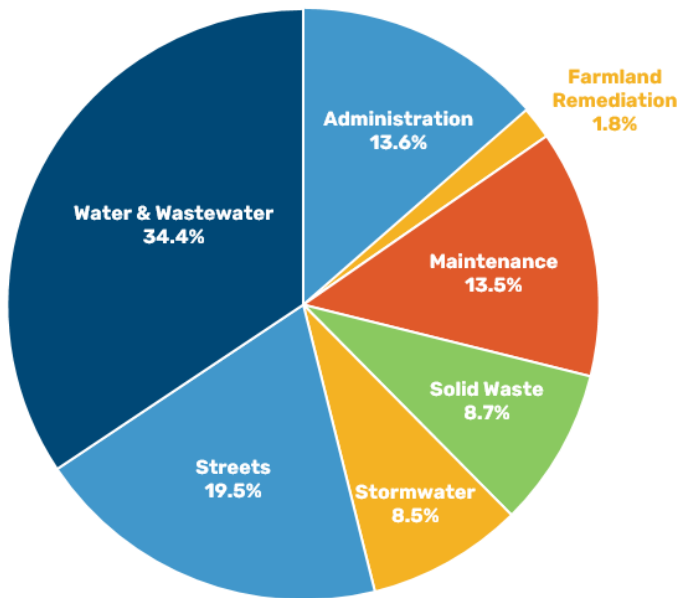
## DEPARTMENT BUDGET BY FUND

FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
<b>Administrative Services</b>	3,593,133	3,992,000	4,472,000	480,000
<b>TOTAL</b>	<b>\$3,593,133</b>	<b>\$3,992,000</b>	<b>\$4,472,000</b>	<b>\$480,000</b>

# MUNICIPAL SERVICES & OPERATIONS

Municipal Services and Operations is the recently combined function of the former Public Works Department and Utilities Department.

MSO provides community services in infrastructure, maintenance, engineering, water, wastewater, solid waste, stormwater management, and fleet management.



\*The Municipal Services & Operations department has a large number of programs that have been grouped into larger sections in the graph shown. The following page breaks down all the programs within MSO.

## DEPARTMENT BUDGET BY FUNDS

FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
Administrative Services	6,401,383	5,704,000	5,884,000	180,000
Airport	845,199	669,000	597,000	(72,000)
Capital Sales Tax	6,987,377	5,333,000	10,621,000	5,288,000
Capital Project	13,511,794	30,743,000	72,304,000	41,561,000
Farmland Remediation	218,729	1,146,000	317,000	(829,000)
Federal Funds Exchange	764,284	1,100,000	1,180,000	80,000
Federal Grants	1,617,348	-	206,000	206,000
General	13,749,835	17,067,000	17,253,000	214,000
Public Parking	412,467	512,000	454,000	(58,000)
Solid Waste	16,977,636	20,332,000	20,132,000	(200,000)
Special Gas	2,518,330	4,860,000	3,479,000	(1,381,000)
State Grants	3,133,828	1,930,558	4,025,000	2,094,442
Storm Water	5,812,365	6,794,000	6,579,000	(215,000)
Transportation Planning	224,813	315,000	328,000	13,000
Utilities Bonded Construction	4,270,577	52,770,000	56,020,000	3,250,000
Utilities Nonbonded Construction	1,173,840	2,600,000	-	(2,600,000)
Vehicle & Equipment Replacement	-	400,000	-	(400,000)
Water & Sewer	52,818,686	66,146,000	73,627,000	7,481,000
<b>TOTAL</b>	<b>\$131,438,491</b>	<b>\$215,821,558</b>	<b>\$273,006,000</b>	<b>\$49,612,442</b>

# MUNICIPAL SERVICES & OPERATIONS

## ACCOMPLISHMENTS FROM 2024

- Led the implementation of an over \$100 million Capital Improvement Plan including upgrades to 6th street, Wakarusa Drive, and a water main replacement on New York Street; completed significant design work for the MSO Campus.
- Completed a route study in the Solid Waste Division to improve efficiency and began work on a Solid Waste Master Plan.
- Stood up an enhanced stormwater compliance program for pre- and post-construction. Additional staff work with land disturbance activities to ensure regulatory compliance and enhance stormwater runoff quality.
- Completed Phase I of a new work order management system (Cityworks) that provides an enhanced platform to track requests for service, manage tasks, and monitor costs which is key to the City's asset management program goals.
- Completed \$7 million in upgrades at Kaw Water Treatment Plant to extend its useful life.

## GOALS FOR 2025

- Implement a \$171 million Capital Improvement Plan including significant improvements to Bob Billings Parkway, Iowa Street, Maple Lane, Jayhawk Watershed as well as sidewalks through the recently adopted ADA Transition Plan.
- Complete an additional \$4.5 million in rehab work to the Kaw Water Treatment Plant and \$74 million in upgrades to the Kansas River Wastewater Treatment Plant to achieve regulatory compliance and improve discharge water quality to the Kansas River.
- Implement Smart Truck Technology for the Solid Waste fleet to reduce operational costs through increased efficiency and reduced contamination rates.
- Make significant progress on construction of the MSO Campus Field Operations facility set to open in 2026 and begin design work Phase II for Solid Waste and Fleet.

# MUNICIPAL SERVICES & OPERATIONS

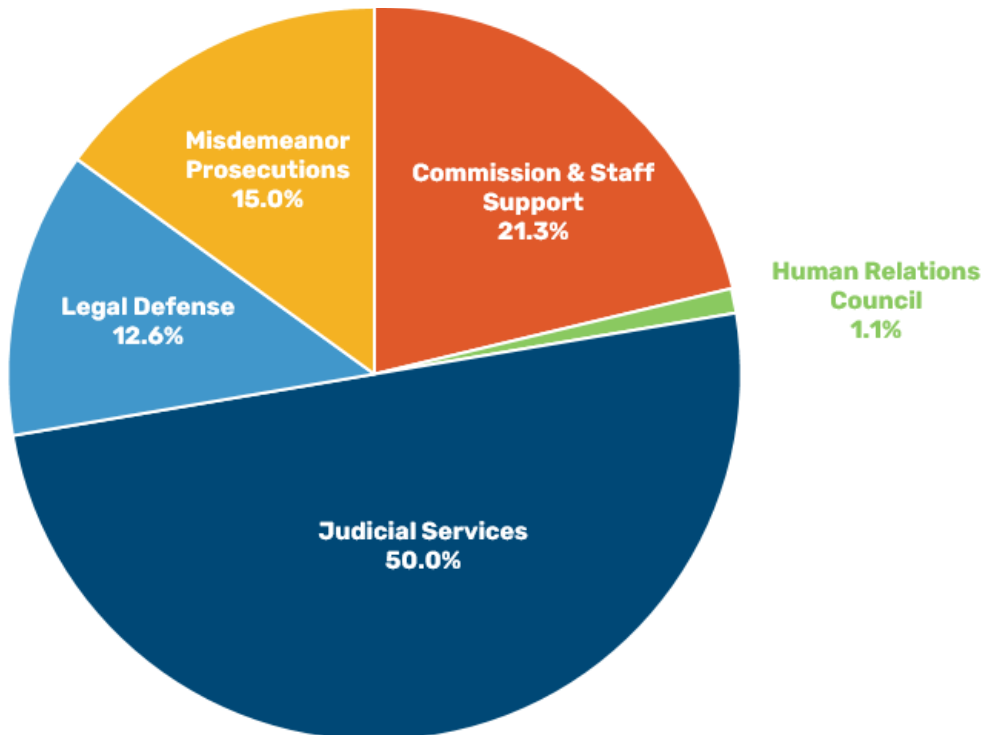
## DEPARTMENT BUDGET BY PROGRAMS

PROGRAM	2025 ADOPTED BUDGET	% OF CITY BUDGET	PBB SCORE
ADA Compliance	3,163,000		65.83
Administration	32,025,000		55.00
Airport	3,178,000		37.50
Facilities Maintenance	30,695,000		63.64
Farmland Remediation	4,867,000		29.17
Fleet Maintenance	5,884,000		61.36
Levee Maintenance	397,000		59.17
HHW, Compost & Waste Reduction	880,000		30.83
Project Inspections	1,780,000		75.00
Project Management	3,354,000		63.33
Regulatory Oversight	1,832,000		66.67
Solid Waste Operations	22,852,000		70.00
Stormwater Operations & Quality	23,269,000		62.50
Street Maintenance	41,385,000		59.17
Technology & Assets	1,707,000		52.50
Traffic Maintenance	3,121,000		63.33
Transportation Planning	475,000		65.00
Wastewater Collections	29,197,000		79.17
Wastewater Treatment	31,456,000		58.33
Water Distribution	7,149,000		79.17
Water Meters	974,000		70.00
Water Treatment	23,366,000		79.17
<b>MUNICIPAL SERVICES &amp; OPERATIONS</b>	<b>\$273,006,000</b>	<b>52.73%</b>	

# OFFICE OF THE CITY ATTORNEY

The Office of the City Attorney (CAO) provides counsel, legal advice, and support to the City Commission, City departments, and City advisory boards.

The CAO represents and defends the City in court and in administrative proceedings, and initiates lawsuits brought on behalf of the City. The CAO oversees the staff at the Municipal Court and Prosecutor’s Office. The Municipal Court handles hearings, as well as the administration of criminal, traffic, and parking violation cases from initiation through adjudication. The City Prosecutor’s Office prosecutes municipal ordinance violations, manages diversion agreements, and represents the City in Municipal Court appeals. The Office of the City Attorney also oversees the Human Relations Division. The Human Relations Division enforces Chapter X of the City Code and oversight of the Fair Housing Assistance Program grant funds.



## DEPARTMENT BUDGET BY PROGRAMS

PROGRAM	2025 ADOPTED BUDGET	% OF CITY BUDGET	PBB SCORE
<b>Commission &amp; Staff Support</b>	708,000		70.45
<b>Human Relations Council</b>	36,000		68.33
<b>Legal Defense</b>	421,000		47.73
<b>Judicial Services</b>	1,665,000		50.83
<b>Misdemeanor Prosecutions</b>	501,000		46.67
<b>OFFICE OF THE CITY ATTORNEY</b>	<b>\$3,331,000</b>	<b>0.64%</b>	



# OFFICE OF THE CITY ATTORNEY

## ACCOMPLISHMENTS FROM 2024

- Successfully defended the City in First Presbyterian Church v City land use case and successfully defended a constitutional challenge to Source of Income law, both in Douglas County District Court.
- Provided legal advice and prepared necessary legal documents to place two significant measures on the November 2024 general election ballot.
- Provided critical legal advice regarding Resolution No. 7511 for employee groups. This included legal counsel, contract drafting, MOU development, and preparation.
- Provided assistance to the Homeless Solutions Division to further the "A Place for Everyone" plan.
- \$113,918.12 in victim restitution has been ordered (convictions) or agreed (diversions) to be paid by defendants in 132 cases. Victim restitution is defendants reimbursing victims for the victim's offense-related financial loss caused by the defendant's criminal action. 198 DUI charges were resolved. DUI cases are arguably one of the most important type of case the City prosecutes because of the danger that alcohol and drug impaired drivers present to the safety of our community.
- Administered a successful parking amnesty program that cleared nearly \$46,000 in parking and meter citations and collected over \$11,000 to be donated to local food banks in our community.

## GOALS FOR 2025

- Assist in the transition to a new form of government, if the 2024 ballot measure passes.
- Continue building good employer-employee relations.
- Provide timely responses to other City departments to meet their commitments and goals of the Strategic Plan.
- Continue to seek justice by holding individuals accountable for their actions and protecting the public from harm, while protecting the innocent and convicting the guilty, considering the interests of victims and witnesses, and respecting the constitutional and legal rights of all persons, including suspects and defendants.
- Complete the transition to a paper on demand environment using technology enhancements that will streamline processes and improve efficiencies both in and out of the courtroom.
- Continue to adjudicate cases fairly and impartially and connect defendants to community resources that will help them complete their court ordered obligations and improve their chance for success.

# OFFICE OF THE CITY ATTORNEY

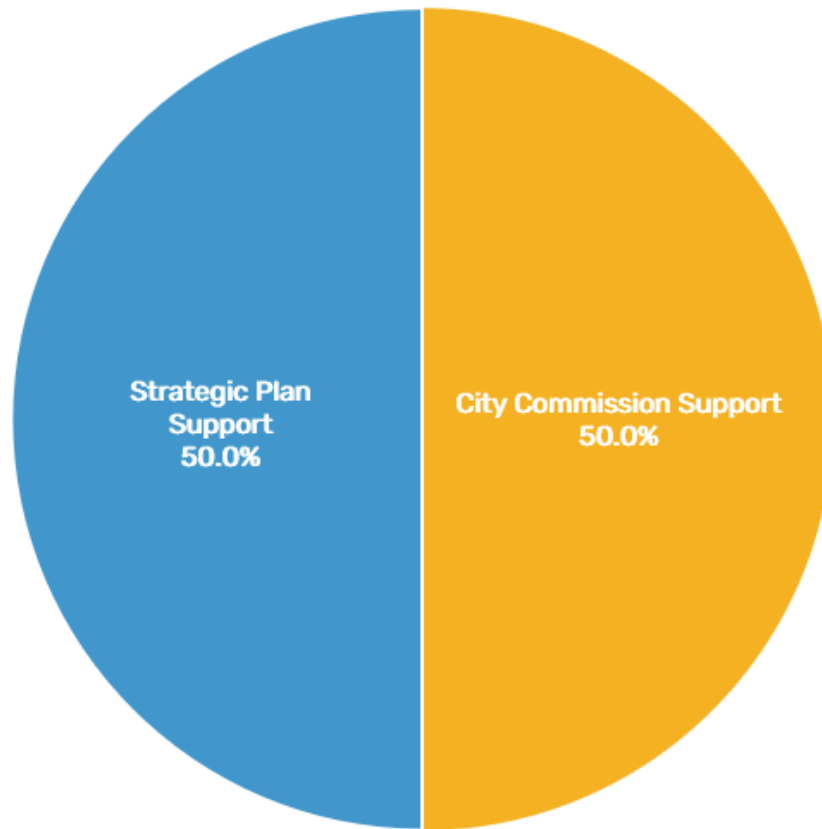
## DEPARTMENT BUDGET BY FUND

FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
Administrative Services	1,035,577	1,126,000	1,129,000	3,000
Fair Housing Grant	12,826	22,000	22,000	-
General	1,866,832	1,937,000	1,943,000	6,000
Public Parking	196,953	179,000	187,000	8,000
Vehicle & Equipment Replacement	1,258	4,000	50,000	46,000
<b>TOTAL</b>	<b>\$3,113,446</b>	<b>\$3,268,000</b>	<b>\$3,331,000</b>	<b>63,000</b>



# OFFICE OF THE CITY MANAGER

The Office of the City Manager is responsible for the oversight of departmental operations, personnel functions, preparation of the recommended annual budget, and communication with citizens, employees, and the media.



## DEPARTMENT BUDGET BY PROGRAMS

PROGRAM	2025 ADOPTED BUDGET	% OF CITY BUDGET	PBB SCORE
City Commission Support	562,000		59.09
Strategic Plan Support	562,000		68.33
<b>OFFICE OF THE CITY MANAGER</b>	<b>\$1,131,000</b>	<b>2.11%</b>	



# OFFICE OF THE CITY MANAGER

## DEPARTMENT BUDGET BY FUND

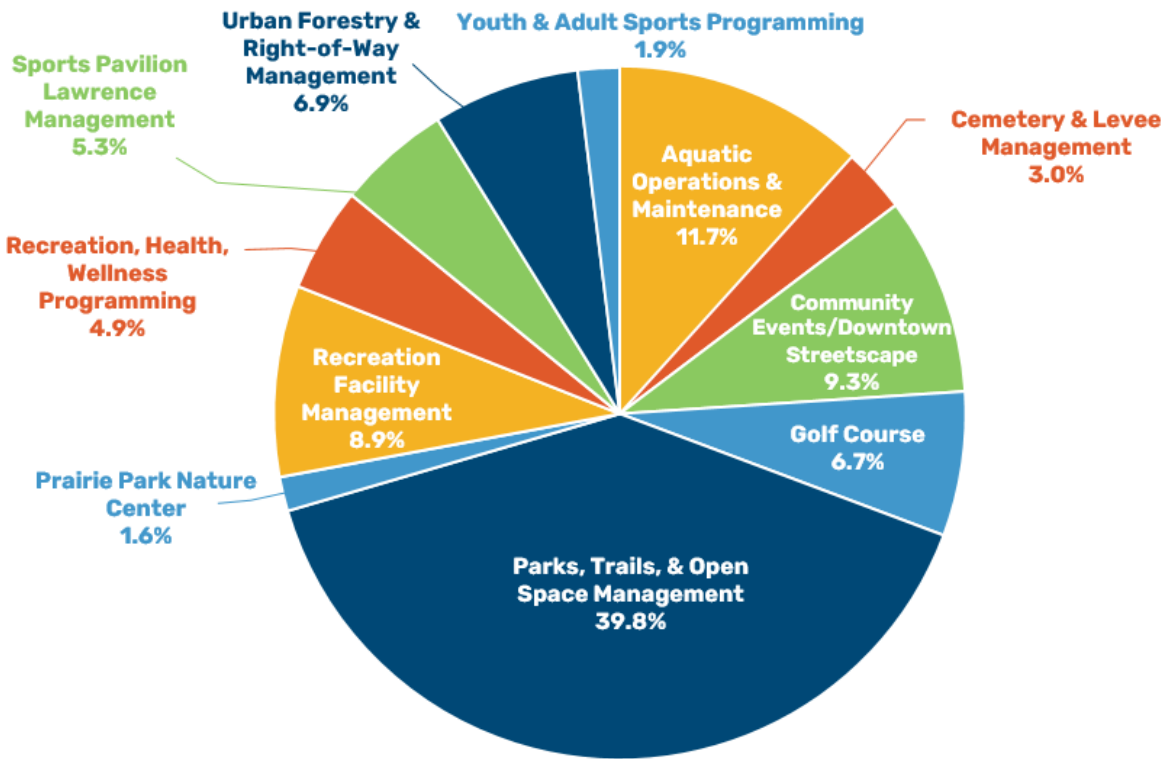
FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
<b>Administrative Services</b>	1,202,029	1,158,000	1,124,000	(34,000)
<b>General</b>	4,954	7,000	7,000	-
<b>TOTAL</b>	<b>\$1,206,983</b>	<b>\$1,165,000</b>	<b>\$1,131,000</b>	<b>(34,000)</b>



# PARKS & RECREATION

The City of Lawrence Parks, Recreation, Arts, and Culture Department (PRAC) enhances the quality of life for residents and visitors through diverse parks, recreational, and cultural offerings.

Managing two aquatic centers, a nature center, a golf course, three recreation centers, scenic trails, and 71 parks across nearly 4,500 acres, PRAC beautifies the city with its renowned tree canopy and downtown landscaping. Through programs like multi-generational recreation, arts initiatives, public art, and inclusive community events, PRAC fosters connection, creativity, and well-being, making Lawrence a vibrant place to live, work, and play.



## DEPARTMENT BUDGET BY PROGRAMS

PROGRAM	2025 ADOPTED BUDGET	% OF CITY BUDGET	PBB SCORE
Aquatic Operations & Maintenance	3,531,000		55.00
Cemetery & Levee Management	910,000		46.67
Community Events/Downtown Streetscape	2,797,000		63.33
Golf Course	2,035,000		37.50
Parks, Trails, & Open Space Management	12,003,000		73.33
Prairie Park Nature Center	483,000		39.17
Recreation Facility Management	2,696,000		45.83
Recreation, Health, Wellness Programming	1,476,000		50.83
Sports Pavilion Lawrence Management	1,597,000		55.00
Urban Forestry & Right of Way Management	2,076,000		59.17
Youth & Adult Sports Programming	588,000		43.33
<b>PARKS &amp; RECREATION</b>	<b>\$30,192,000</b>	<b>5.83%</b>	

# PARKS & RECREATION

## ACCOMPLISHMENTS FROM 2024

- Recruited and hired the new Parks, Recreation, Arts & Culture (PRAC) Director
- Completed public engagement and concept design for a future Outdoor Aquatic Center renovation project
- The department's Events Staff processed 93 Special Use Permits, and facilitated 56 Right of Way Events, and 35 community events and hosted 18 PRAC events
- Sports Pavilion Lawrence hosted 50 sports tournaments
- PRAC acquired over 85 acres of new park and open space property

## GOALS FOR 2025

- Begin working on recommendations proposed in the Parks, Recreation, Arts and Culture Comprehensive Plan
- Move the department toward Commission for Accreditation of Park and Recreation Agencies (CAPRA) accreditation
- Begin construction on the Outdoor Aquatics center renovation project
- Complete construction of artificial turf fields at the Youth Sports Complex

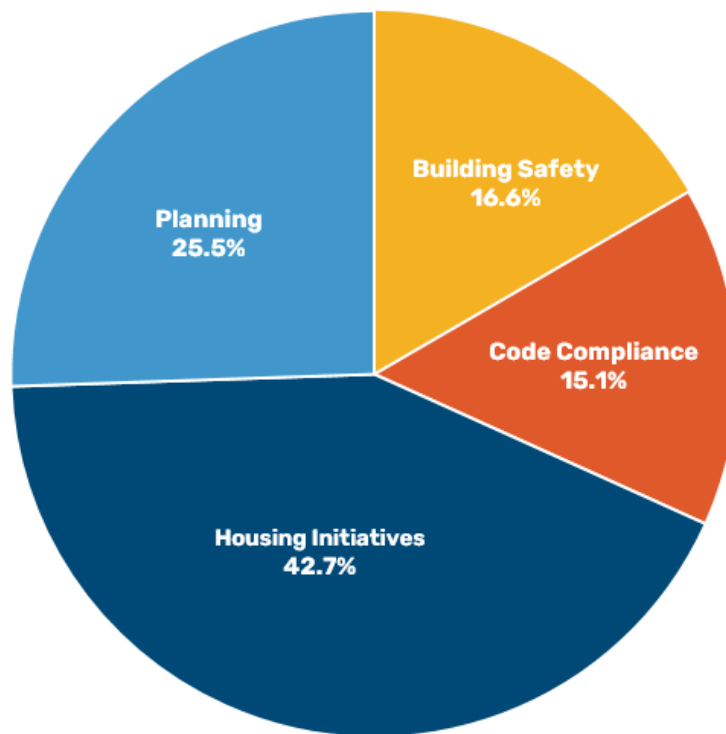
## DEPARTMENT BUDGET BY FUND

FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
<b>Capital Sales Tax</b>	216,155	900,000	1,150,000	250,000
<b>Capital Project</b>	1,850,121	1,210,000	5,940,000	4,730,000
<b>Cemetery Perpetual Care</b>	73	8,000	12,000	4,000
<b>City Parks Memorial</b>	27,784	38,000	40,000	2,000
<b>Federal Grants</b>	-	64,000	564,000	500,000
<b>General</b>	17,088,103	18,647,000	18,380,000	(267,000)
<b>Guest Tax</b>	2,030,428	2,940,000	2,797,000	(143,000)
<b>Special Recreation</b>	709,365	790,000	1,274,000	484,000
<b>State Grants</b>	8,480	-	-	-
<b>Vehicle &amp; Equipment Replacement</b>	463,295	-	-	-
<b>Wee Folks Scholarship</b>	31,300	55,000	35,000	20,000
<b>TOTAL</b>	<b>\$22,425,104</b>	<b>\$24,652,000</b>	<b>\$30,192,000</b>	



# PLANNING & DEVELOPMENT SERVICES

The Planning & Development Services department is responsible for implementing the community’s comprehensive plan and processing city and county planning applications, code enforcement cases, building permits, contractor licenses, rental licenses and various inquiries related to development in the community.



## DEPARTMENT BUDGET BY PROGRAMS

PROGRAM	2025 ADOPTED BUDGET	% OF CITY BUDGET	PBB SCORE
<b>Building Safety</b>	1,367,000		56.67
<b>Code Compliance</b>	1,245,000		56.67
<b>Housing Initiatives</b>	3,513,000		41.67
<b>Planning</b>	2,100,000		70.83
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>	<b>\$8,225,000</b>	<b>1.59%</b>	

# PLANNING & DEVELOPMENT SERVICES

## ACCOMPLISHMENTS FROM 2024

- Implemented new permitting and licensing software, Enterprise Permitting and Licensing to create a more streamlined system for permitting and licensing services.
- Completed drafting & public engagement for proposed revised Land Development Code
- Completed Affordable Housing Advisory Board agreements initially awarded in 2023, creating a leverage ration of 45.8 to 1.

## GOALS FOR 2025

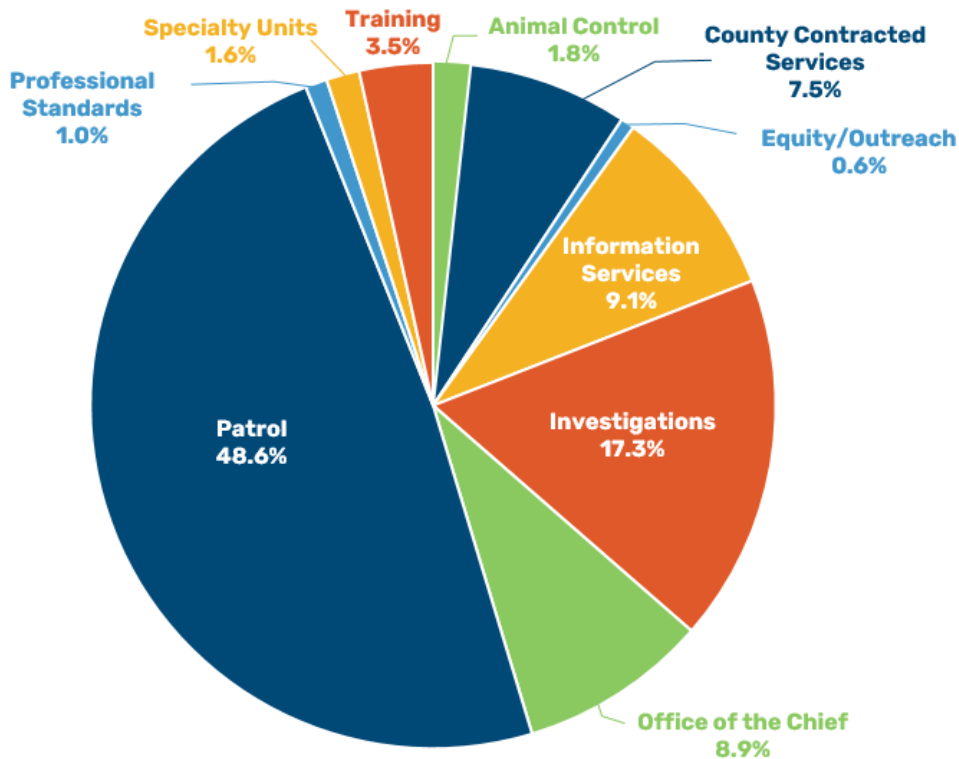
- Continue evaluating planning, permitting, and licensing processes to better utilize the new Enterprise Permitting & Licensing system.
- Begin implementing the revised Land Development Code
- Review the City's adopted residential, building and property maintenance codes for possible updating to the 2024 edition of the International Code Council

## DEPARTMENT BUDGET BY FUND

FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
<b>American Recovery Plan</b>	6,288,681	-	-	-
<b>Community Development Grants</b>	577,505	1,109,000	902,000	(207,000)
<b>Federal Grants</b>	588,578	175,000	175,000	-
<b>General</b>	6,106,135	9,215,000	5,444,000	(3,771,000)
<b>HOME Program</b>	457,558	510,000	454,000	(56,000)
<b>Housing Trust Fund</b>	1,665,788	2,987,000	1,202,000	(1,785,000)
<b>Special Alcohol</b>	1,065,267	-	-	-
<b>State Grants</b>	152,049	244,000	-	(244,200)
<b>Transportation Planning</b>	224,813	-	-	-
<b>Vehicle &amp; Equipment Replacement</b>	-	-	48,000	48,000
<b>TOTAL</b>	<b>\$17,126,374</b>	<b>14,240,000</b>	<b>\$8,225,000</b>	<b>(6,015,000)</b>

# POLICE

The Lawrence Police Department currently operates with an authorized strength of 152 commissioned police officers and a 36 member civilian support staff.



## DEPARTMENT BUDGET BY PROGRAMS

PROGRAM	2025 ADOPTED BUDGET	% OF CITY BUDGET	PBB SCORE
Animal Control	588,000		31.67
County Contracted Services	2,521,000		55.00
Equity/Outreach	217,000		40.83
Information Services	3,058,000		45.83
Investigations	5,802,000		49.17
Office of the Chief	2,988,000		42.50
Patrol	16,269,000		60.83
Professional Standards	343,000		37.50
Specialty Units	523,000		79.17
Training	1,161,000		71.67
<b>POLICE</b>	<b>\$33,470,000</b>	<b>6.46%</b>	

# POLICE

## ACCOMPLISHMENTS FROM 2024

- In 2024, the Department's Accreditation Team successfully completed a mock assessment, preparing for the formal accreditation process scheduled for 2025.
- The Patrol Division maintained a consistent downtown foot patrol presence throughout the year, supported by an expanded Bicycle Patrol, which benefited from a grant for equipment.
- In August 2024, for the first time in several years, the Department reached full staffing with sworn officers. The department responded to public feedback provided in the "Balancing Act" program and shifted resources to the Patrol Division.

## GOALS FOR 2025

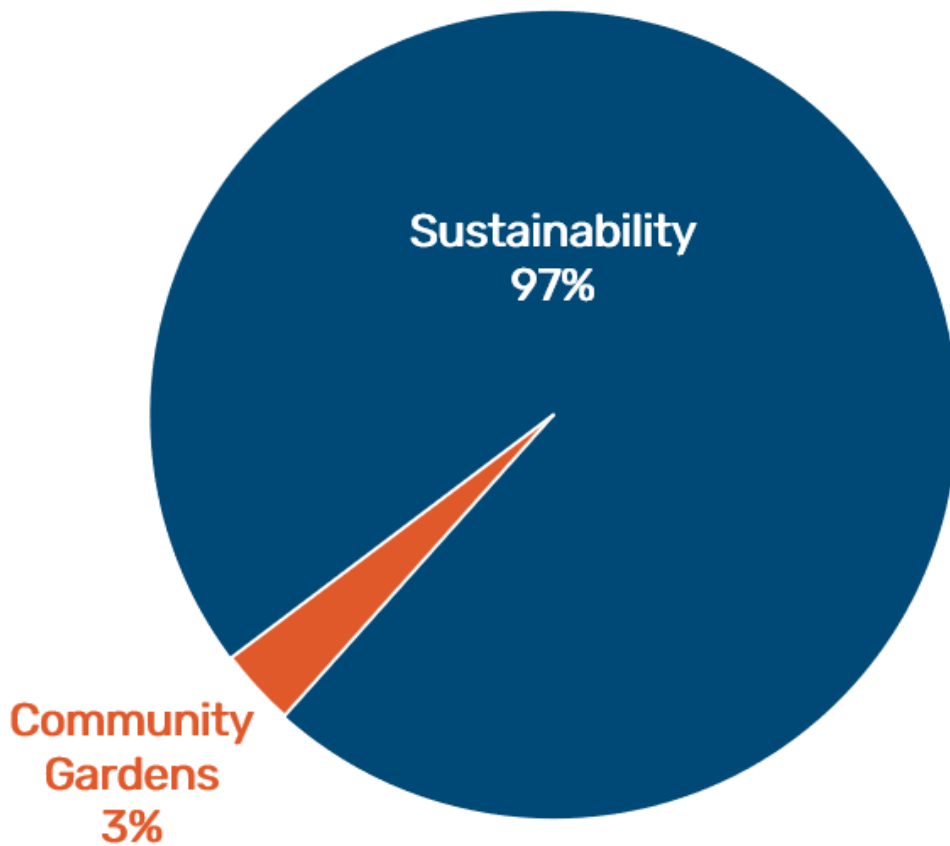
- Formal accreditation process scheduled for 2025
- In 2025, the Department will continue its commitment to Purpose-Driven Policing, prioritizing emergency response, problem-solving, and relationship-building. We aim to strengthen our response to domestic violence by exploring new partnerships that enhance our support for affected community members.
- The Department will seek new and innovative ways to engage and collaborate with the community to continue building relationships.. Additionally, we will actively pursue grant opportunities to support community relations initiatives.

## DEPARTMENT BUDGET BY FUND

FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
<b>Capital Projects</b>	-	100,000	275,000	175,000
<b>Federal Grants</b>	106,369	226,000	55,000	(171,000)
<b>General</b>	30,094,528	31,843,000	32,442,000	599,000
<b>Health &amp; Wellness</b>	-	85,000	85,000	-
<b>Law Enforcement Trust</b>	36,127	80,000	80,000	-
<b>Kansas Fights Addiction</b>	-	254,000	-	(254,000)
<b>Vehicle &amp; Equipment Replacement</b>	733,328	660,000	533,000	(127,000)
<b>TOTAL</b>	<b>\$30,970,352</b>	<b>\$33,248,000</b>	<b>\$33,470,000</b>	<b>222,000</b>

# SUSTAINABILITY

The Sustainability Department represents the City's environmental sustainability commitment, and through key performance indicators, it aims to illustrate our progress and inspire collective action toward a more sustainable future for the citizens of Lawrence. The department is dedicated to creating and facilitating programs, projects, and policies that promote sustainability and resilience within the City government and across the community.



## DEPARTMENT BUDGET BY PROGRAMS

PROGRAM	2025 ADOPTED BUDGET	% OF CITY BUDGET	PBB SCORE
Community Gardens	7,000		
Sustainability	218,000		54.17
<b>SUSTAINABILITY</b>	<b>\$218,000</b>	<b>0.04%</b>	

# SUSTAINABILITY

## ACCOMPLISHMENTS FROM 2024

- The City’s Sustainable Capital Projects Policy took effect on January 1, 2024, and several City projects got started with the LEED or ENVISION sustainability rating systems.
- Beginning on March 1, 2024, establishments in Lawrence were prohibited from distributing single-use plastic bags. Prior to March, a ‘reusable tote’ campaign and targeted communication for establishments was completed for the successful implementation of Ordinance 9996.
- City staff worked with the County to complete a final draft of the Climate Action and Adaptation Plan. The plan was adopted by the City Commission on October 8, 2024.
- Collaborative partnerships with local organizations focused on co-hosting large community events that celebrate environmental sustainability: Lawrence Earth Day Celebration (Watkins Museum of History), Kansas River Cleanup (Friends of the Kaw), and Lawrence Electric Vehicle Showcase (Sustainability Action Network).

## GOALS FOR 2025

- Continue to work on moving the needle on the environmental sustainability key performance indicators in collaboration with Outcome Champions as well as the new advisory boards.
- Update the City’s Ordinance 9744, which is the renewable energy goals.
- Begin implementation of the Climate Action and Adaptation Plan.
- Complete the certification process of the US Green Building Council’s LEED for Cities program.

## DEPARTMENT BUDGET BY FUND

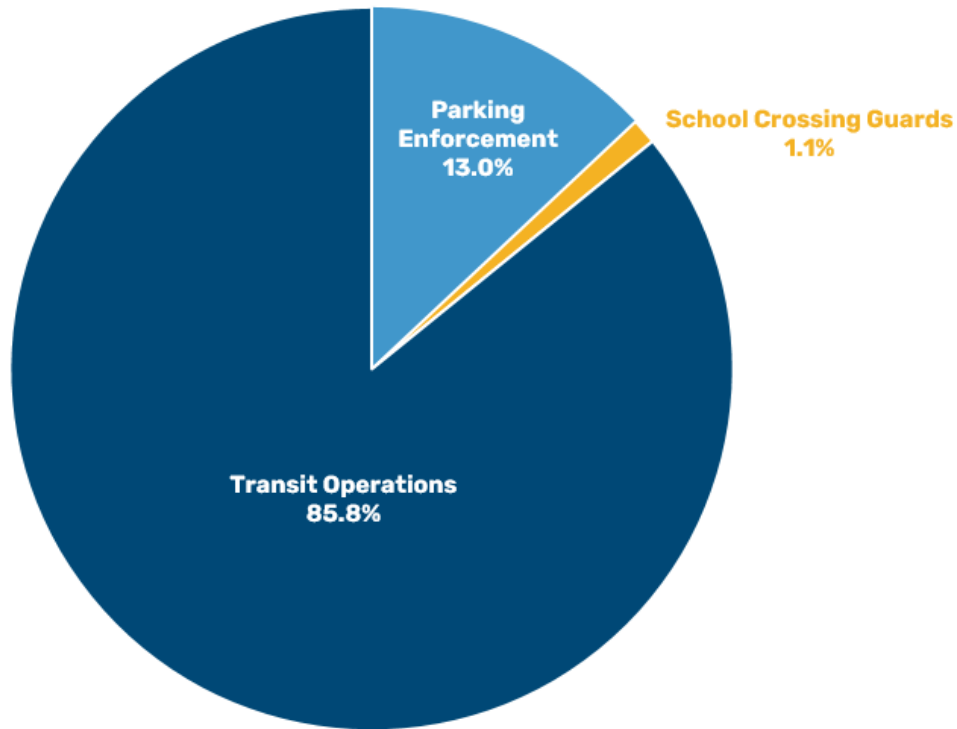
FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
<b>Administrative Services</b>	170,303	226,000	218,000	(8,000)
<b>TOTAL</b>	<b>\$170,303</b>	<b>\$226,000</b>	<b>\$218,000</b>	<b>(8,000)</b>



# TRANSIT & PARKING

The Transit Department operates fixed route, paratransit, and on demand public transportation in Lawrence.

The department also manages capital assets at over 400 bus stops, a maintenance facility, and Central Station. The Parking Division conducts parking enforcement operations in the Downtown business district, the Ambassador program which delivers downtown beautification improvements and customer service, and oversees the School Crossing Guard program.



## DEPARTMENT BUDGET BY PROGRAMS

PROGRAM	2025 ADOPTED BUDGET	% OF CITY BUDGET	PBB SCORE
Parking Enforcement	\$1,786,000		49.17
School Crossing Guards	157,000		28.33
Transit Operations	11,783,000		62.50
<b>TRANSIT &amp; PARKING</b>	<b>\$13,726,000</b>	<b>2.65%</b>	

# TRANSIT & PARKING

## ACCOMPLISHMENTS FROM 2024

- Completed Triennial Review with only 2 minor findings
- New Central Station opened and the Downtown Station project was initiated
- Won Innovative Solutions Award
- Implemented Route Redesign with City's first ever Sunday service
- Completed Parking Adjudication Strategic Plan
- Completed Parking Amnesty Program

## GOALS FOR 2025

- Begin final design & construction on Downtown Station
- Introduce 2 new electric buses
- Complete Zero Emission Transition Plan
- Continue 3rd straight year of fare free service
- Complete Parking Rate Study

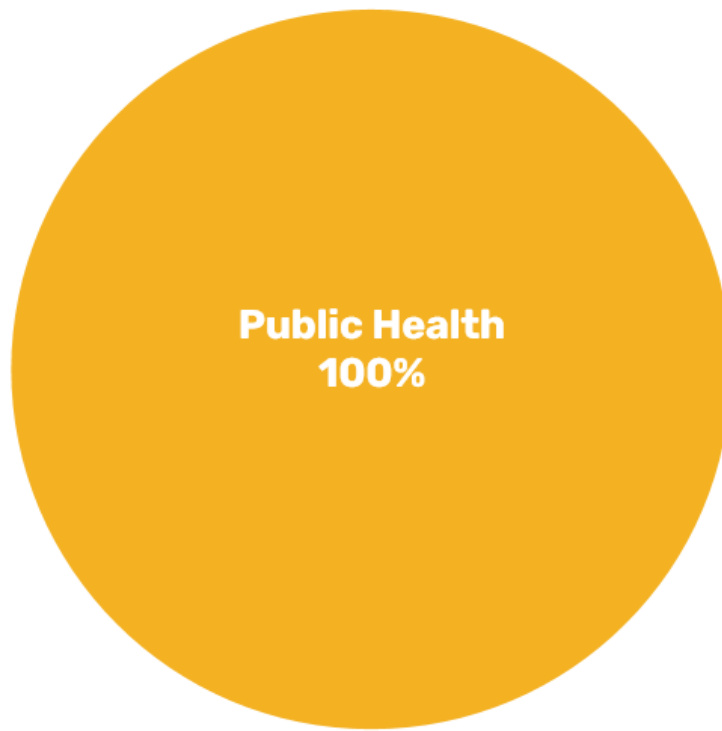
## DEPARTMENT BUDGET BY FUND

FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
<b>Federal Grants</b>	4,350,833	8,803,055	4,769,000	(4,034,055)
<b>General</b>	209,675	156,000	157,000	1,000
<b>Public Parking</b>	1,425,688	1,632,000	1,786,000	154,000
<b>State Grants</b>	1,626,803	1,627,000	1,179,000	(448,000)
<b>Transit</b>	12,973,079	6,068,000	5,835,000	(233,000)
<b>TOTAL</b>	<b>\$20,586,078</b>	<b>\$18,286,055</b>	<b>\$13,726,000</b>	<b>(4,560,055)</b>

# PUBLIC HEALTH

The mission of Lawrence-Douglas County Public Health (LDCPH) is to create abundant and equitable opportunities for good health.

The Lawrence-Douglas County Health Department is jointly funded by the City and the County. This budget represents the costs associated with the City portion of operations and maintenance of the facility.



DEPARTMENTS	2025 ADOPTED BUDGET	% OF CITY BUDGET
<b>Public Health</b>	\$880,000	0.22%

## DEPARTMENT BUDGET BY FUNDS

FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
<b>General</b>	831,312	840,000	880,000	40,000
<b>TOTAL</b>	<b>\$831,312</b>	<b>\$840,000</b>	<b>\$880,000</b>	<b>40,000</b>

# PUBLIC HEALTH

## ACCOMPLISHMENTS FROM 2024

- In 2024, LDCPH launched the 2024-2029 Community Health Improvement Plan, consisting of specific focus areas that contain measurable outcomes to address access to health services, birth outcomes, food security, anti-poverty, behavioral health, and safe and affordable housing in Lawrence.
- The Childcare Licensing team at LDCPH completed over 180 visits consisting of provider training, compliance checks, and complaint investigations with childcare providers.
- LDCPH supported over 1,200 clients through the Women, Infants, and Children (WIC) program, by providing nutrition education, breastfeeding support, referrals to community partners, and tailored food packages. WIC participants redeemed over \$1 million in food benefits at 10 Lawrence grocery stores.
- LDCPH facilitated over 1,000 family support visits, benefiting over 120 families, enhancing parenting skills, promoting perinatal health, connecting families with resources, and fostering self-sufficiency.
- LDCPH expanded clinic services to include physical exams for adults and children and launched the Wellness Wednesday initiative in partnership with the Lawrence Community Shelter and Heartland Community Health Center to provide medical care to individuals experiencing homelessness.

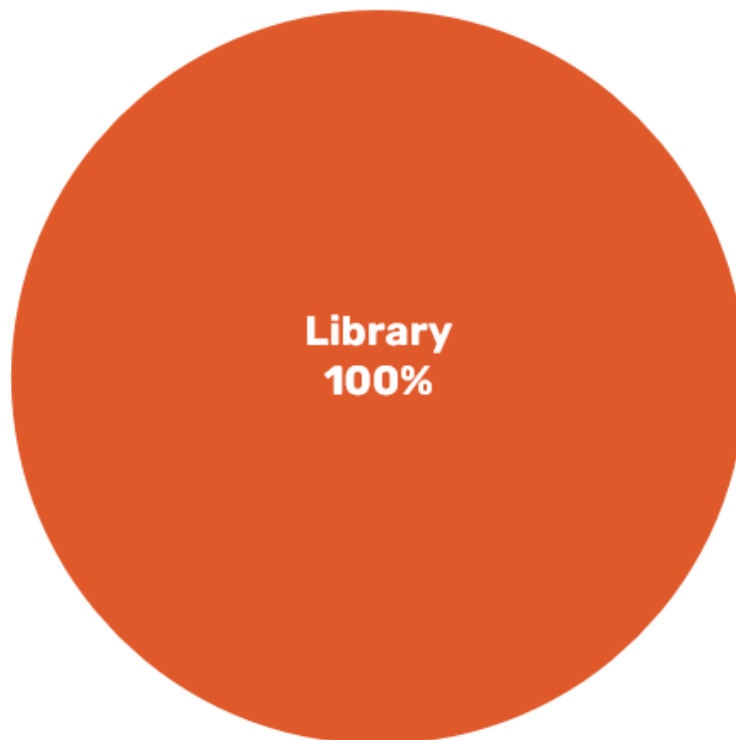
## GOALS FOR 2025

- **Prosperity and Economic Security (PES-2):** Increase the # of licensed childcare providers in Lawrence by at least 5%. It is estimated that the increase will result in 500 licensed childcare slots per 1,000 for children aged 0-5 years.
- **Safe and Secure (SaS-5):** 85% of mothers enrolled in LDCPH Family Support programs will have completed screenings for perinatal mood and anxiety disorders by June 30, 2025.
- **Connected City (CC-2, CC-5, CC-11):** Increase the percentage of students in grades K through 6 who walk or bike to school from 19.6% to 24%.
- **Safe and Secure (SaS-6):** Increase the percentage of tobacco retailers with 0 non-compliance from 81% to 90%.

# PUBLIC LIBRARY

**The mission of Lawrence Public Library is Imagine more: a place to learn, connect, create, and grow.**

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



DEPARTMENTS	2025 ADOPTED BUDGET	% OF CITY BUDGET
<b>Library</b>	<b>\$6,625,000</b>	<b>1.28%</b>

# PUBLIC LIBRARY

## ACCOMPLISHMENTS FROM 2024

- Began implementing LPL's Strategic Plan that was adopted in 2023. Considerable effort went into increasing the sense of safety on the library campus. The library leased the lawn between the library and parking garage in order to extend enforcement of the library's behavioral policy to the outdoor areas adjacent to the library building. Additionally, we adopted a smoke free outdoor campus as a public health initiative.
- In an effort to increase access to our physical materials (books, CDs, DVDs, etc.), the library looked at options for expanding access beyond our building at 707 Vermont. We will soon have lockers where library patrons can pick up requested materials in new areas of town. Also, to increase access, we will soon have a library card option to gain access to our digital collections without having to come to our building to get a library card.

## GOALS FOR 2025

- Increase active library cardholder rate from 26 percent to 30 percent.
- Increase Net Promoter Score to 85.
- Increase checkout of print book collections.
- Increase user satisfaction with library website experience.

## DEPARTMENT BUDGET BY FUNDS

FUND	2023 ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	DIFFERENCE
<b>Library</b>	5,725,000	6,180,000	6,625,000	445,000
<b>TOTAL</b>	<b>\$5,725,000</b>	<b>\$6,180,000</b>	<b>\$6,625,000</b>	<b>445,000</b>



The 2024 budget included funding to a number of outside agencies including economic development agencies, social service agencies, and other governmental agencies that help the City meet established goals outlined in the strategic plan.

The requests received for 2024 from economic development agencies are shown below. The table also shows the amount, if any, the agency was allocated in 2023. All Economic Development funding comes from the General Fund.

## Economic Development Agencies

AGENCY	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET
<b>Bioscience and Technology Business Center, Inc.</b>	300,000	300,000
<b>Lawrence Chamber of Commerce</b>	344,000	206,000
<b>The Dwayne Peaslee Technical Training Center, Inc.</b>	200,000	211,000
<b>CORE (Connections, Opportunities, &amp; Resources for Entrepreneurs)</b>	40,000	95,000
<b>Lawrence Music Alliance</b>	30,000	51,000
<b>Small Business Development Center</b>		40,000
<b>TOTAL</b>	<b>\$914,000</b>	<b>\$903,000</b>

The list below outlines the funding provided to agencies that receive Transient Guest Tax funds.

## Agencies Awarded Funds from Transient Guest Tax

AGENCY	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET
<b>Downtown Lawrence, Inc.</b>	75,000	75,000
<b>Douglas County Historical Society</b>	51,000	51,000
<b>eXplore Lawrence</b>	1,490,000	1,490,000
<b>Sister Cities</b>	8,000	8,000
<b>Lawrence Cultural Arts Commission</b>	97,000	97,000
<b>TOTAL</b>	<b>\$1,721,000</b>	<b>\$1,721,000</b>

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# 2025-2029 CAPITAL IMPROVEMENT BUDGET

OVERVIEW

GUIDELINES

PROJECTS

IMPACT ON OPERATING BUDGET

# CAPITAL IMPROVEMENT PLAN

## Introduction

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

## Capital Projects Defined

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

## Goals

The goal of a 5-year CIP is to establish a plan that outlines the projected infrastructure improvement needs of the City to assist in the planning and budgeting process. This plan will include a summary of the improvements, an estimated cost, a schedule for the improvements, and the source of funding for the project as outlined in the CIP Policy. The CIP will prioritize the identified projects into yearly plans based on areas of emphasis and project rankings. The annual prioritization process will be guided by the City's strategic plan. Projects will be re-prioritized if the project has changed in scope or one there has been a shift in one of the variables (i.e., received a grant for the project, change in regulations, etc.). If no changes from the prior year have been made to a project, it will retain the same score from the prior year.

## Prioritization

The prioritization of the eligible projects is completed by staff through use of a CIP Ranking Criteria outlined below. Each potential project must first be classified as a CIP project according to the definition above. If the above criteria are met, the project will be given a CIP score and project ranking. Based on this CIP score and project ranking, the recommended CIP will be established and presented to the City Commission for consideration as outlined in the CIP Policy.

# CAPITAL IMPROVEMENT PLAN

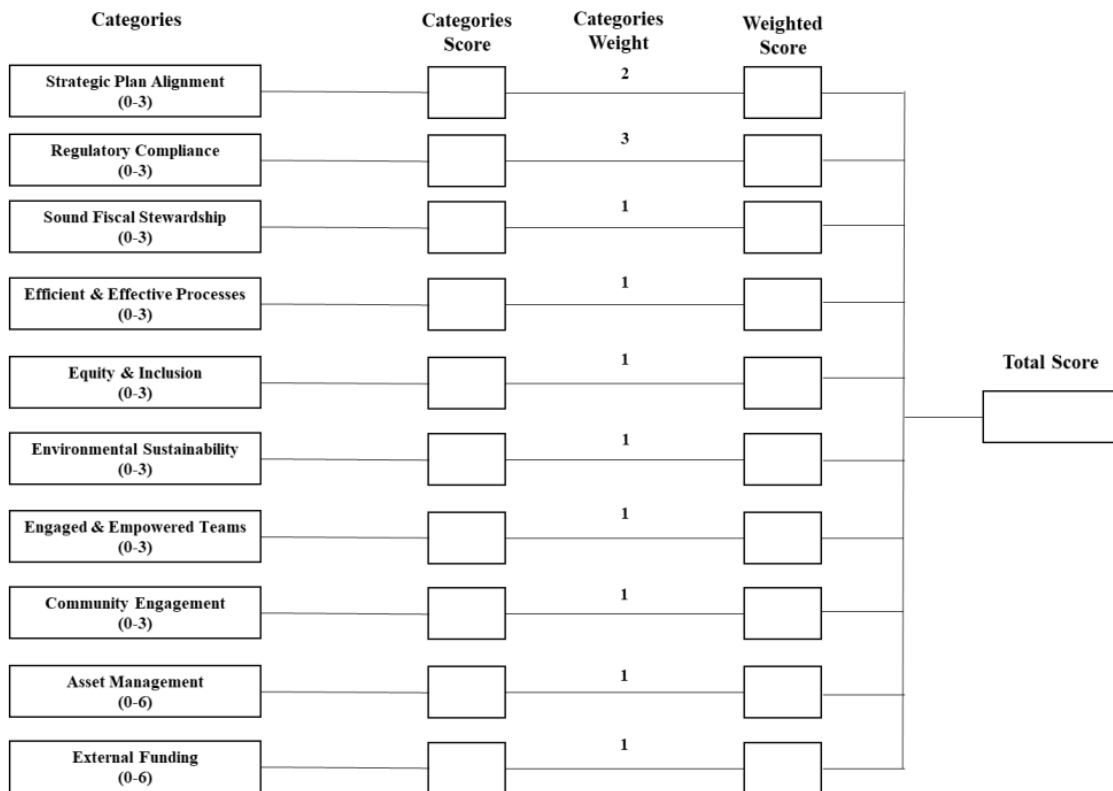
## Scheduling of Projects

Project schedules will be developed based on the available funding and project ranking. The schedules will determine where each project fits in the 5-year plan. This will be based on the priority of the project, funding availability and how it correlates with other projects included in and out of the CIP.

## Production of CIP Plan

The final plan will be produced based on the evaluation of the CIP score, project type, funding, and schedule. The CIP will be re-evaluated on an annual basis to align growth, needs and budgeting.

## CIP Prioritization Guidelines



For more information about the CIP Prioritization Guidelines, please visit: [www.lawrenceks.org/budget/cip](http://www.lawrenceks.org/budget/cip).

	PROJECT #	2025	2026	2027	2028	2029	TOTAL
<b>AIRPORT</b>							
Taxiway A Lighting Improvements	MS4-A0006	770,000	-	-	-	-	770,000
<i>Airport Fund</i>		73,000	-	-	-	-	73,000
<i>Intergovernmental Federal Grant</i>		205,960	-	-	-	-	205,960
<i>Intergovernmental State Grant</i>		491,040	-	-	-	-	491,040
Rehabilitate Taxiway A	MS-220050	-	-	150,000	2,500,000	-	2,650,000
<i>Airport Fund</i>		-	-	50,000	200,000	-	250,000
<i>Intergovernmental Federal Grant</i>		-	-	100,000	2,300,000	-	2,400,000
Rehabilitate and Expand Airport Apron and Taxiways B & C	MS-220018	1,921,500	-	-	-	-	1,921,500
<i>Future General Obligation Debt Projects</i>		750,000	-	-	-	-	750,000
<i>Airport Fund</i>		38,000	-	-	-	-	38,000
<i>Intergovernmental State Grant</i>		1,133,500	-	-	-	-	1,133,500
Rehabilitate Runway 01/19	MS4-A0002	-	37,000	332,577	-	-	369,577
<i>Airport Fund</i>		-	37,000	-	-	-	37,000
<i>Intergovernmental Federal Grant</i>		-	-	332,577	-	-	332,577
Taxiway D Extension	MS4-A0007	-	-	-	-	1,493,000	1,493,000
<i>Airport Fund</i>		-	-	-	-	149,000	149,000
<i>Intergovernmental Federal Grant</i>		-	-	-	-	1,344,000	1,344,000
<b>Airport Total</b>		<b>2,691,500</b>	<b>37,000</b>	<b>482,577</b>	<b>2,500,000</b>	<b>1,493,000</b>	<b>7,204,077</b>

<b>FACILITIES</b>							
Field Operations Campus—Phase 1 MSO	MS-00023A	32,600,000	16,200,000	-	-	-	48,800,000
<i>Future General Obligation Debt Projects</i>		21,200,000	1,000,000	-	-	-	22,200,000
<i>General Obligation—Stormwater</i>		5,400,000	1,000,000	-	-	-	6,400,000
<i>General Obligation—Solid Waste</i>		1,000,000	-	-	-	-	1,000,000
<i>Revenue Bond</i>		5,000,000	14,200,000	-	-	-	19,200,000
Field Operations Campus—Phase 2 SWD/CMG	MS-00023B	4,200,000	40,700,000	20,400,000	-	-	65,300,000
<i>Future General Obligation Debt Projects</i>		1,600,000	15,700,000	8,600,000	-	-	25,900,000
<i>General Obligation—Solid Waste</i>		2,600,000	25,000,000	11,800,000	-	-	39,400,000
Kansas River WWTP improvements and NR	MS-200013	21,000,000	6,200,000	-	-	-	27,200,000
<i>Revenue Bond</i>		21,000,000	6,200,000	-	-	-	27,200,000
Downtown Station	TR1-00003	2,030,000	-	-	-	-	2,030,000
<i>Intergovernmental Federal Grant</i>		1,624,000	-	-	-	-	1,624,000
<i>Transit Fund</i>		406,000	-	-	-	-	406,000
Police Department Parking Expansion & EV/Solar Canopy	PD1-00001	275,000	250,000	150,000	-	-	675,000
<i>Future General Obligation Debt Projects</i>		275,000	250,000	150,000	-	-	675,000
Farmland Remedial Alternatives	MS7-A23000	4,550,000	6,525,000	1,063,000	-	-	12,138,000
<i>Future General Obligation Debt Projects</i>		4,550,000	6,525,000	1,063,000	-	-	12,138,000
KAW WTP Infrastructure Rehab	MS-220032	4,500,000	-	-	-	-	4,500,000
<i>Revenue Bond</i>		4,500,000	-	-	-	-	4,500,000
City Hall Reconfiguration	CM1-00001	4,000,000	8,000,000	-	-	-	12,000,000
<i>Future General Obligation Debt Projects</i>		4,000,000	8,000,000	-	-	-	12,000,000
Community Building - Security / ADA Improvements	PR5-B25000	200,000	-	-	-	-	200,000
<i>Future General Obligation Debt Projects</i>		200,000	-	-	-	-	200,000
Cemetery Maintenance Shop—Replacement	PR1-0021	-	430,000	-	-	-	430,000
<i>Future General Obligation Debt Projects</i>		-	430,000	-	-	-	430,000
Expansion Fire Medical Station Number 6	FM1-00011	300,000	1,540,000	5,420,000	5,700,000	-	12,960,000
<i>Future General Obligation Debt Projects</i>		300,000	1,540,000	5,420,000	5,700,000	-	12,960,000
Expansion Fire Medical Station Number 7	FM1-00012	-	-	-	-	16,500,000	16,500,000
<i>Future General Obligation Debt Projects</i>		-	-	-	-	16,500,000	16,500,000
6th and Kasold Water Tower Maintenance/Coatings	MS1-00038	-	1,800,000	-	-	-	1,800,000
<i>Revenue Bond</i>		-	1,800,000	-	-	-	1,800,000
Kaw Wastewater Tower Maintenance/Coatings	MS1-00018	-	-	1,490,000	-	-	1,490,000
<i>Revenue Bond</i>		-	-	1,490,000	-	-	1,490,000
1820 Kasold Dr Tower Maintenance/Coatings	MS1-00014	-	-	-	2,050,000	-	1,571,000
<i>Water/Wastewater Fund</i>		-	-	-	2,050,000	-	1,571,000



	PROJECT #	2025	2026	2027	2028	2029	TOTAL
<b>FACILITIES CONTINUED</b>							
Stoneridge Tower Maintenance/Coatings	MS1-00015	-	-	-	-	1,714,000	1,714,000
<i>Water/Wastewater Fund</i>		-	-	-	-	1,714,000	1,714,000
Electric Vehicle Infrastructure	MS1-00002	125,000	250,000	150,000	-	-	500,000
<i>General Fund</i>		125,000	250,000	150,000	-	-	500,000
New Hampshire Parking Garage Stairway Enclosures	MS4-P24000	-	-	-	-	250,000	250,000
<i>Parking Fund</i>		-	-	-	-	250,000	250,000
Riverfront Parking Garage	MS4-P25000	75,000	725,000	-	-	-	800,000
<i>Parking Fund</i>		75,000	725,000	-	-	-	800,000
<b>Facilities Total</b>		<b>73,830,000</b>	<b>82,620,000</b>	<b>28,673,000</b>	<b>7,750,000</b>	<b>18,464,000</b>	<b>211,337,000</b>
<b>PARKS AND AMENITIES</b>							
Outdoor Aquatic Center - Major Renovation	PR1-00020	1,250,000	4,600,000	-	-	-	5,850,000
<i>Future General Obligation Debt Projects</i>		1,250,000	4,600,000	-	-	-	5,850,000
Replace Recreation Trip / Camp Bus	PR1-00031	-	-	-	-	125,000	125,000
<i>General Fund</i>		-	-	-	-	125,000	125,000
Water Tower Park Reconstruction	PR1-00016	-	185,000	-	-	-	185,000
<i>General Fund</i>		-	185,000	-	-	-	185,000
YSC - Asphalt on Parking Lots (ADA access)	PR5-B25001	-	640,000	-	-	-	450,000
<i>Future General Obligation Debt Projects</i>		-	640,000	-	-	-	450,000
Youth Sports Complex - 4 Artificial Turf Fields	PR1-00003	3,700,000	-	-	-	-	3,700,000
<i>Future General Obligation Debt Projects</i>		3,700,000	-	-	-	-	3,700,000
Lawrence Loop - 7th Street to Constant Park	PR5-B23003	500,000	-	-	200,000	1,400,000	2,100,000
<i>Infrastructure Sales Tax</i>		500,000	-	-	-	700,000	500,000
<i>General Fund</i>		-	-	-	200,000	-	200,000
<i>Intergovernmental Federal Grant</i>		-	-	-	-	700,000	700,000
Lawrence Loop - Michigan to Sandra Shaw Park	PR-239000	1,214,000	-	-	-	-	1,214,000
<i>Infrastructure Sales Tax</i>		650,000	-	-	-	-	650,000
<i>Intergovernmental Federal Grant</i>		564,000	-	-	-	-	564,000
Lawrence Loop Trail from Queens Rd to Kasold	PR5-B23004	-	-	-	300,000	-	300,000
<i>Infrastructure Sales Tax</i>		-	-	-	300,000	-	300,000
Water Spray Park—West Lawrence	PR1-00023	150,000	650,000	-	-	-	800,000
<i>Future General Obligation Debt Projects</i>		150,000	650,000	-	-	-	800,000
Downtown Parking Lot Amenity Improvements	PR4-P27000	-	-	300,000	-	-	300,000
<i>Guest Tax</i>		-	-	300,000	-	-	300,000
Downtown - Replace Mass Street Planters	PR4-P27001	-	-	-	300,000	-	300,000
<i>Guest Tax</i>		-	-	-	300,000	-	300,000
Replace Forestry Bucket Truck	PR1-00026	-	-	-	220,000	-	220,000
<i>General Fund</i>		-	-	-	220,000	-	220,000
Grapple Truck Replacement—Forestry	PR1-00030	-	-	-	-	180,000	180,000
<i>General Fund</i>		-	-	-	-	180,000	180,000
Replace Parks & Rec water trucks (2)	PR1-00032	-	-	-	-	220,000	220,000
<i>General Fund</i>		-	-	-	-	220,000	220,000
Sports Pavilion Lawrence—Turf Replacement	PR1-00025	-	-	850,000	-	-	850,000
<i>General Fund</i>		-	-	850,000	-	-	850,000
<b>Parks and Amenities Total</b>		<b>3,424,000</b>	<b>4,730,000</b>	<b>4,930,000</b>	<b>3,350,000</b>	<b>-</b>	<b>16,434,000</b>

	PROJECT #	2025	2026	2027	2028	2029	TOTAL
<b>ROADS AND BRIDGES</b>							
ADA Sidewalk Reconstruction	MS5-D25000	80,000	750,000	80,000	750,000	80,000	1,740,000
<i>Infrastructure Sales Tax</i>		80,000	750,000	80,000	750,000	80,000	1,740,000
ADA Brick Sidewalk Reconstruction	MS5-G25000	1,000,000	100,000	1,000,000	100,000	1,000,000	3,200,000
<i>Infrastructure Sales Tax</i>		1,000,000	100,000	1,000,000	100,000	1,000,000	3,200,000
ADA Right-of-Way Transition Program	MS5-D25000	1,161,000	1,786,000	2,411,000	3,036,000	3,036,000	11,430,000
<i>Infrastructure Sales Tax</i>		1,161,000	1,786,000	2,411,000	3,036,000	3,036,000	11,430,000
Sidewalk/Bike/Ped Improvements	MS5-A24000	1,725,000	1,750,000	1,780,000	1,810,000	1,850,000	8,915,000
<i>Infrastructure Sales Tax</i>		725,000	750,000	780,000	810,000	850,000	3,915,000
<i>Intergovernmental State Grant</i>		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Bob Billings - Kasold to Monterey Way	MS1-00017	3,500,000	3,750,000	-	-	-	7,250,000
<i>Future General Obligation Debt Projects</i>		3,500,000	3,750,000	-	-	-	7,250,000
Mass. - 14th to 23rd St Multimodal Improvement	MS1-00005	2,400,000	-	-	-	-	2,400,000
<i>Infrastructure Sales Tax</i>		1,000,000	-	-	-	-	1,000,000
<i>Intergovernmental State Grant</i>		1,400,000	-	-	-	-	1,400,000
North Lawrence Comprehensive Corridor Plan	MS1-00050	400,000	275,000	-	-	-	675,000
<i>General Fund</i>		400,000	275,000	-	-	-	675,000
Iowa-6th St to Harvard Improvements	MS1-00049	150,000	1,600,000	-	-	-	1,750,000
<i>Infrastructure Sales Tax</i>		150,000	1,200,000	-	-	-	1,350,000
<i>Intergovernmental State Grant</i>		-	400,000	-	-	-	400,000
Iowa St. Reconst. - Irving Hill Road to 23rd St	MS1-00003	9,000,000	-	-	-	-	9,000,000
<i>Future General Obligation Debt Projects</i>		9,000,000	-	-	-	-	9,000,000
Street Maintenance Program	MS6-M2400	11,095,000	11,565,000	13,447,000	12,988,000	12,520,000	61,615,000
<i>Future General Obligation Debt Projects</i>		1,500,000	1,500,000	3,500,000	3,815,000	4,000,000	14,315,000
<i>Infrastructure Sales Tax</i>		5,519,000	5,741,000	5,703,000	5,283,000	3,700,000	25,946,000
<i>Special Gasoline Fund</i>		2,756,000	3,004,000	2,924,000	2,570,000	3,500,000	14,754,000
<i>Stormwater Fund</i>		140,000	140,000	140,000	140,000	140,000	700,000
<i>Federal Funds Exchange</i>		1,180,000	1,180,000	1,180,000	1,180,000	1,180,000	5,900,000
Bob Billings Pkwy-K10 to E 800 Rd	MS1-00035	1,500,000	3,200,000	-	-	-	4,700,000
<i>Future General Obligation Debt Projects</i>		1,500,000	3,200,000	-	-	-	4,700,000
South Lawrence Trafficway Improvements	MS-220029	4,524,000	-	-	-	-	4,524,000
<i>Future General Obligation Debt Projects</i>		4,524,000	-	-	-	-	4,524,000
<b>Roads and Bridges Total</b>		<b>36,535,000</b>	<b>24,776,000</b>	<b>18,718,000</b>	<b>18,684,000</b>	<b>18,486,000</b>	<b>117,199,000</b>
<b>STORMWATER PROJECTS</b>							
Jayhawk Watershed Middle Reach	MS-210030	6,250,000	6,250,000	-	-	-	12,500,000
<i>General Obligation-Stormwater</i>		6,200,000	6,200,000	-	-	-	12,400,000
<i>Stormwater Fund</i>		50,000	50,000	-	-	-	100,000
Maple Lane Storm, Sanitary and Watermain Improvements	MS-230027	6,500,000	-	-	-	-	6,500,000
<i>Revenue Bond</i>		2,400,000	-	-	-	-	2,400,000
<i>General Obligation-Stormwater</i>		4,100,000	-	-	-	-	4,100,000
Stormwater Sys. Id, Assessment & Model Creation	MS-219804	850,000	300,000	-	-	-	1,150,000
<i>General Obligation-Stormwater</i>		100,000	150,000	-	-	-	250,000
<i>Stormwater Fund</i>		750,000	150,000	-	-	-	900,000
Stormwater Replacement, Rehab and Construction	MS8-A25000	1,220,000	1,270,000	4,280,000	5,125,000	1,900,000	13,795,000
<i>General Obligation-Stormwater</i>		780,000	810,000	3,000,000	2,775,000	1,000,000	8,365,000
<i>Stormwater Fund</i>		440,000	460,000	1,280,000	2,350,000	900,000	5,430,000
<b>Stormwater Projects Total</b>		<b>14,820,000</b>	<b>7,820,000</b>	<b>4,280,000</b>	<b>5,125,000</b>	<b>1,900,000</b>	<b>33,945,000</b>
<b>TRAFFIC CONTROL</b>							
23rd Street/Clinton Traffic Signal Equip. Imp.	MS1-00010	-	300,000	160,000	-	-	460,000
<i>General Fund</i>		-	300,000	160,000	-	-	460,000
<b>Traffic Control Total</b>		<b>-</b>	<b>300,000</b>	<b>160,000</b>	<b>-</b>	<b>-</b>	<b>460,000</b>

	PROJECT #	2025	2026	2027	2028	2029	TOTAL
<b>VEHICLES AND EQUIPMENT</b>							
Transit Electric Bus Project - Phase 3	TR1-00002	130,534	-	-	-	-	130,534
<i>Intergovernmental Federal Grant</i>		104,534	-	-	-	-	104,534
<i>Transit Fund</i>		26,000	-	-	-	-	26,000
Annual Ambulance Replacement Program	FM3-A25000	1,120,000	1,230,000	1,370,000	1,530,000	1,700,000	6,950,000
<i>General Fund</i>		1,120,000	1,230,000	1,370,000	1,530,000	1,700,000	6,950,000
Ambulance for Fire Medical Station 6	FM1-00001E	560,000	-	-	-	-	560,000
<i>General Fund</i>		560,000	-	-	-	-	560,000
Ambulance for Fire Medical Station 7	FM1-00003E	-	-	685,000	-	-	685,000
<i>General Fund</i>		-	-	685,000	-	-	685,000
Replacement SBCA	FM1-00007	1,650,000	-	-	-	-	1,650,000
<i>Infrastructure Sales Tax</i>		1,650,000	-	-	-	-	1,650,000
648 Replacement Electric Firetruck Engine 3	FM1-00006	2,630,000	-	-	-	-	2,630,000
<i>Future General Obligation Debt Projects</i>		2,630,000	-	-	-	-	2,630,000
Expansion Electric Firetruck Fire Medical Station 6	FM1-00001D	-	-	2,630,000	-	-	2,630,000
<i>Future General Obligation Debt Projects</i>		-	-	2,630,000	-	-	2,630,000
Expansion Electric Firetruck Fire Medical Station 7	FM1-00003D	-	-	-	-	3,150,000	3,150,000
<i>Future General Obligation Debt Projects</i>		-	-	-	-	3,150,000	3,150,000
Solid Waste Vehicle Replacement	MS3-S25000	1,535,000	1,207,000	1,520,000	1,284,000	2,148,000	7,694,000
<i>Solid Waste Fund</i>		1,535,000	1,207,000	1,520,000	1,284,000	2,148,000	7,694,000
Vehicle Replacement Supported by Gas Tax	MS3-G25000	407,000	626,000	720,000	691,000	575,000	3,082,000
<i>Special Gasoline Tax</i>		407,000	626,000	720,000	691,000	575,000	3,082,000
Vehicle Replacement Supported by Stormwater	MS3-T25000	290,000	503,000	728,000	559,000	750,000	2,830,000
<i>Stormwater Fund</i>		290,000	503,000	728,000	559,000	750,000	2,830,000
Utilities Vehicle Replacement	MS3-U25000	620,000	462,000	190,000	369,000	432,400	2,073,400
<i>Water/Wastewater Fund</i>		620,000	462,000	190,000	369,000	432,400	2,073,400
<b>Vehicles and Equipment Total</b>		<b>9,005,534</b>	<b>4,028,000</b>	<b>7,843,000</b>	<b>4,433,000</b>	<b>8,755,400</b>	<b>34,064,934</b>

<b>WATER/WASTEWATER</b>							
Sanitary Sewer Rehab & Rapid I/I Reduction	MS9-N25000	4,240,000	4,440,000	3,515,000	4,620,000	5,150,000	21,965,000
<i>Revenue Bond</i>		3,210,000	3,380,000	2,425,000	3,500,000	4,000,000	16,515,000
<i>Water/Wastewater Fund</i>		1,030,000	1,060,000	1,090,000	1,120,000	1,150,000	5,450,000
Southwest Lawrence Conveyance Corridor Improvements	MS-220015	7,000,000	1,000,000	6,000,000	-	-	14,000,000
<i>Revenue Bond</i>		7,000,000	1,000,000	6,000,000	-	-	14,000,000
Bob Billings - Kasold to Monterey Way	MS1-00017	250,000	-	-	-	-	250,000
<i>Revenue Bond</i>		250,000	-	-	-	-	250,000
N 8th and N 9th St Stormwater Improvements	MS1-00041	-	-	200,000	50,000	1,500,000	1,750,000
<i>Stormwater Fund</i>		-	-	200,000	50,000	1,500,000	1,750,000
SE Lawrence Wastewater Conveyance Improvements	MS1-00019	-	300,000	1,500,000	2,000,000	-	3,800,000
<i>Revenue Bond</i>		-	300,000	1,500,000	2,000,000	-	3,800,000
Maple St. PS Conveyance Improvements	MS1-00040	-	-	-	250,000	2,500,000	2,750,000
<i>Future General Obligation Debt Projects</i>		-	-	-	250,000	2,500,000	2,750,000
Clinton WTP Plant Piping	MS-20-0014	500,000	-	-	-	-	500,000
<i>Water/Wastewater Fund</i>		500,000	-	-	-	-	500,000
West of K-10 Water Pressure Zone	MS1-00013	-	500,000	1,000,000	5,000,000	5,000,000	11,500,000
<i>Revenue Bond</i>		-	500,000	1,000,000	5,000,000	5,000,000	11,500,000
Watermain Replacement/Relocation Program	MS9-W24000	5,510,000	5,731,000	5,957,000	6,255,000	6,568,000	30,021,000
<i>Revenue Bond</i>		5,510,000	5,231,000	5,457,000	5,755,000	6,068,000	28,021,000
<i>Water/Wastewater Fund</i>		-	500,000	500,000	500,000	500,000	2,000,000
Eagle Bend and YSC Irrigation Water Supply Project	MS-200012	900,000	-	-	-	-	900,000
<i>Revenue Bond</i>		150,000	-	-	-	-	150,000
<i>Water/Wastewater Fund</i>		750,000	-	-	-	-	750,000
Private Lateral & Sewer Extension Cost Sharing	MS9-L25000	600,000	600,000	600,000	600,000	600,000	3,000,000
<i>Revenue Bond</i>		500,000	500,000	500,000	500,000	500,000	2,500,000
<i>Water/Wastewater Fund</i>		100,000	100,000	100,000	100,000	100,000	500,000
Kaw Pipe Gallery Replacement	MS1-00022	1,000,000	-	3,500,000	-	-	4,500,000
<i>Revenue Bond</i>		1,000,000	-	3,500,000	-	-	4,500,000
Clinton WTP Condition Assessment and Repairs	MS9-D26001	-	700,000	2,300,000	-	-	3,000,000
<i>Water/Wastewater Fund</i>		-	700,000	2,300,000	-	-	3,000,000

	PROJECT #	2025	2026	2027	2028	2029	TOTAL
<b>WATER/WASTEWATER CONT.</b>							
Kaw Low Service 2 - Piping and Valve Replacement	MS1-00020	-	-	-	-	-	1,080,000
<i>Revenue Bond</i>		-	1,080,000	-	-	-	1,080,000
Airport Land Acquisition for Sewer Improvements	MS1-00043	150,000	50,000	-	-	-	200,000
<i>Water/Wastewater Fund</i>		150,000	50,000	-	-	-	200,000
K-10 West Leg Expansion - Utility Relocations	MS1-00001	1,500,000	1,500,000	-	-	-	3,000,000
<i>Water/Wastewater Fund</i>		1,500,000	1,500,000	-	-	-	3,000,000
<b>Water/Wastewater Total</b>		<b>26,150,000</b>	<b>17,401,000</b>	<b>24,572,000</b>	<b>18,775,000</b>	<b>21,318,000</b>	<b>108,216,000</b>
<b>GRAND TOTAL</b>		<b>170,971,034</b>	<b>142,092,000</b>	<b>86,018,577</b>	<b>57,987,000</b>	<b>72,341,400</b>	<b>529,410,011</b>

# 2025 CAPITAL IMPROVEMENT PLAN IMPACT ON CITY'S OPERATING BUDGET

	PROJECT #	TOTAL 2025 COST	ANNUAL OPERATING IMPACT	OPERATING/ MAINTENANCE BUDGET
<b>AIRPORT</b>				
Taxiway A Lighting Improvements	MS4-A0006	770,000	<b>No operating impact</b>	Airport Fund
<i>Airport Fund</i>		73,000		
<i>Intergovernmental Federal Grant</i>		205,960		
<i>Intergovernmental State Grant</i>		491,040		
Rehabilitate and Expand Airport Apron and Taxiways B & C	MS-220018	1,921,500	<b>No operating impact</b>	Airport Fund
<i>Future General Obligation Debt Projects</i>		750,000		
<i>Airport Fund</i>		38,000		
<i>Intergovernmental State Grant</i>		1,133,500		
<b>FACILITIES</b>				
MSO Operations Campus—Phase 1 MSO	MS1-00023A	32,600,000	<b>Decrease operating costs</b>	General Fund
<i>Future General Obligation Debt Projects</i>		21,200,000		
<i>General Obligation—Stormwater</i>		5,400,000		
<i>General Obligation—Solid Waste</i>		1,000,000		
<i>Revenue Bond</i>		5,000,000		
MSO Operations Campus—Phase 2 SWD/CMG	MS1-00023B	4,200,000	<b>Decrease operating costs</b>	General Fund
<i>Future General Obligation Debt Projects</i>		1,600,000		
<i>General Obligation—Solid Waste</i>		2,600,000		
Kansas River WWTP improvements and NR	MS-200013	21,000,000	<b>Increase operating costs</b>	Water/Wastewater Fund
<i>Revenue Bond</i>		21,000,000		
Downtown Station	TR1-00003	2,030,000	<b>Increase operating costs</b>	Transportation Fund
<i>Intergovernmental Federal Grant</i>		1,624,000		
<i>Transportation Fund</i>		406,000		
Police Department Parking Expansion & EV/Solar Canopy	PD1-00001	275,000	<b>No operating impact</b>	General Fund
<i>Future General Obligation Debt Projects</i>		275,000		
Farmland Remedial Alternatives	MS7-A23000	4,550,000	<b>Increase operating costs</b>	Farmland Fund
<i>Future General Obligation Debt Projects</i>		4,550,000		
Community Building—Security / ADA Improvements	PR5-B25000	200,000	<b>No operating impact</b>	General Fund
<i>Future General Obligation Debt Projects</i>		200,000		
Kaw WTP Infrastructure Rehab	MS-220032	4,500,000	<b>No operating impact</b>	Water/Wastewater Fund
<i>Revenue Bond</i>		4,500,000		
City Hall Reconfiguration	CM1-00001	4,000,000	<b>No operating impact</b>	General Fund
<i>Future General Obligation Debt Projects</i>		4,000,000		

	<b>PROJECT #</b>	<b>TOTAL 2025 COST</b>	<b>ANNUAL OPERATING IMPACT</b>	<b>OPERATING/ MAINTENANCE BUDGET</b>
<b>FACILITIES CONTNUED</b>				
Expansion Fire Medical Station Number 6 <i>Future General Obligation Debt Projects</i>	FM1-00001	300,000 <i>300,000</i>	<b>Increase operating costs</b>	General Fund
Electric Vehicle Infrastructure <i>General Fund</i>	MS1-00002	100,000 <i>100,000</i>	<b>Decrease operating costs</b>	General Fund
Riverfront Parking Garage <i>Parking Fund</i>	MS4-P25000	75,000	<b>No operating impact</b>	Parking Fund
<b>PARKS AND AMENITIES</b>				
Outdoor Aquatic Center - Major Renovation <i>Future General Obligation Debt Projects</i>	PR1-00020	1,250,000 <i>1,250,000</i>	<b>Increase operating costs</b>	General Fund
Water Tower Park Reconstruction <i>General Fund</i>	PR5-B23002	185,000 <i>185,000</i>	<b>No operating impact</b>	General Fund
YSC—Install Asphalt on Parking Lots (ADA access) <i>Future General Obligation Debt Projects</i>	PR5-B25001	640,000 <i>640,000</i>	<b>No operating impact</b>	General Fund
Youth Sports Complex—4 Artificial Turf Soccer / Football Fields <i>Future General Obligation Debt Projects</i>	PR1-00003	3,700,000 <i>3,700,000</i>	<b>Decrease operating costs</b>	General Fund
Lawrence Loop - KRC - 7th Street to Constant Park <i>Infrastructure Sales Tax</i>	PR5-B23003	500,000 <i>500,000</i>	<b>No operating impact</b>	General Fund
Lawrence Loop - Michigan to Sandra Shaw Park <i>Intergovernmental Federal Grant</i>	PR-239000	650,000 <i>650,000</i>	<b>No operating impact</b>	General Fund
Water Spray Park - West Lawrence <i>Future General Obligation Debt Projects</i>	PR1-00023	150,000 <i>150,000</i>	<b>Increase operating costs</b>	General Fund
<b>ROADS AND BRIDGES</b>				
ADA Sidewalk Reconstruction <i>Infrastructure Sales Tax</i>	MS5-D25000	80,000 <i>80,000</i>	<b>No operating impact</b>	General Fund
ADA Brick Sidewalk Reconstruction <i>Infrastructure Sales Tax</i>	MS5-G25000	1,000,000 <i>1,000,000</i>	<b>No operating impact</b>	General Fund
ADA Right-of-Way Transition Program <i>Infrastructure Sales Tax</i>	MS5-D25000	1,161,000 <i>1,161,000</i>	<b>No operating impact</b>	General Fund
Sidewalk/Bike/Ped Improvements <i>Infrastructure Sales Tax</i> <i>Intergovernmental State Grant</i>	MS5-A25000	1,725,000 <i>725,000</i> <i>1,000,000</i>	<b>No operating impact</b>	State Grant Fund
Bob Billings - Kasold to Monterey Way <i>Future General Obligation Debt Projects</i>	MS1-00017	3,500,000 <i>3,500,000</i>	<b>Decrease operating costs</b>	General Fund
Mass. - 14th to 23rd St Multimodal Improvement <i>Infrastructure Sales Tax</i> <i>Intergovernmental State Grant</i>	MS1-00005	2,400,000 <i>1,000,000</i> <i>1,400,000</i>	<b>No operating impact</b>	General Fund
North Lawrence Comprehensive Corridor Plan <i>General Fund</i>	MS1-00050	400,000 <i>400,000</i>	<b>No operating impact</b>	General Fund
Iowa—6th St to Harvard Improvements <i>Infrastructure Sales Tax</i>	MS1-00049	150,000 <i>150,000</i>	<b>Decrease operating costs</b>	General Fund
Iowa St. Reconst. - Irving Hill Road to 23rd St <i>Future General Obligation Debt Projects</i>	MS1-00003	9,000,000 <i>9,000,000</i>	<b>Decrease operating costs</b>	General Fund
Street Maintenance Program <i>Future General Obligation Debt Projects</i> <i>Infrastructure Sales Tax</i> <i>Special Gasoline Fund</i> <i>Stormwater Fund</i>	MS6-M2500	11,095,000 <i>2,000,000</i> <i>2,683,000</i> <i>4,300,000</i> <i>140,000</i>	<b>Increase operating costs</b>	Special Gas Tax Fund
Bob Billings Pkwy—K10 to E 800 Rd <i>Future General Obligation Debt Projects</i>	MS1-00035	1,500,000 <i>880,000</i>	<b>Increase operating costs</b>	General Fund
South Lawrence Trafficway Improvements <i>Future General Obligation Debt Projects</i>	MS-220029	4,524,000 <i>4,524,000</i>	<b>Increase operating costs</b>	General Fund
<b>TRAFFIC CONTROL</b>				
23rd Street/Clinton Parkway Traffic Signal Equip. Imp. <i>General Fund</i>	MS1-00010	300,000 <i>300,000</i>	<b>Decrease operating costs</b>	General Fund

	PROJECT #	TOTAL 2025 COST	ANNUAL OPERATING IMPACT	OPERATING/ MAINTENANCE BUDGET
<b>STORMWATER PROJECTS</b>				
Jayhawk Watershed Middle Reach <i>General Obligation—Stormwater</i> <i>Stormwater Fund</i>	MS-210030	6,250,000 <i>6,200,000</i> <i>50,000</i>	<b>Decrease operating costs</b>	Stormwater Fund
Maple Lane Storm, Sanitary and Watermain Imp. <i>General Obligation—Stormwater</i> <i>Revenue Bond</i>	MS-230027	6,500,000 <i>4,100,000</i> <i>2,400,000</i>	<b>No operating impact</b>	Stormwater Fund
Stormwater Sys. Id, Asses. & Model Creation <i>General Obligation—Stormwater</i> <i>Stormwater Fund</i>	MS-219804	850,000 <i>100,000</i> <i>750,000</i>	<b>Increase operating costs</b>	Stormwater Fund
Stormwater Repl., Rehab,Lining, In House Const. <i>General Obligation—Stormwater</i> <i>Stormwater Fund</i>	MS8-A24000	1,220,000 <i>780,000</i> <i>440,000</i>	<b>Decrease operating costs</b>	Stormwater Fund
<b>VEHICLES AND EQUIPMENT</b>				
Transit Electric Bus Project - Phase 3 <i>Intergovernmental Federal Grant</i> <i>Transportation Fund</i>	TR1-00002	130,534 <i>104,534</i> <i>26,000</i>	<b>Decrease operating costs</b>	Transportation Fund
Annual Ambulance Replacement Program <i>General Fund</i>	FM3-A24000	1,120,000 <i>1,120,000</i>	<b>No operating impact</b>	General Fund
Ambulance for Fire Medical Station 6 <i>General Fund</i>	FM1-00001E	560,000 <i>560,000</i>	<b>No operating impact</b>	General Fund
Replacement SCBA <i>General Fund</i>	FM1-00007	1,650,000 <i>1,650,000</i>	<b>No operating impact</b>	General Fund
644 Replacement Electric Firetruck 3 <i>Future General Obligation Debt Projects</i>	FM1-00006	2,630,000 <i>2,630,000</i>	<b>Decrease operating costs</b>	General Fund
Solid Waste Vehicle Replacement <i>Solid Waste Fund</i>	MS3-S24000	1,535,000 <i>1,535,000</i>	<b>Decrease operating costs</b>	Solid Waste Fund
Vehicle Replacement Supported by Gas Tax <i>Special Gasoline Tax</i>	MS3-G24000	470,000 <i>470,000</i>	<b>Decrease operating costs</b>	Special Gas Tax Fund
Vehicle Replacement Supported by Stormwater <i>Stormwater Fund</i>	MS3-T24000	290,000 <i>290,000</i>	<b>Decrease operating costs</b>	Stormwater Fund
Utilities Vehicle Replacement <i>Water/Wastewater Fund</i>	MS3-U24000	620,000 <i>620,000</i>	<b>Decrease operating costs</b>	Water/Wastewater Fund
<b>WATER/WASTEWATER</b>				
Sanitary Sewer Rehab & Rapid I/I Reduction <i>Revenue Bond</i> <i>Water/Wastewater Fund</i>	MS9-N24000	4,240,000 <i>3,210,000</i> <i>1,030,000</i>	<b>Decrease operating costs</b>	Water/Wastewater Fund
Southwest Lawrence Conveyance Corridor Improve. <i>Revenue Bond</i>	MS-220015	7,000,000 <i>7,000,000</i>	<b>Increase operating costs</b>	Water/Wastewater Fund
Bob Billings—Kasold to Monterey Way <i>Revenue Bond</i>	MS1-00017	250,000 <i>250,000</i>	<b>Decrease operating costs</b>	Water/Wastewater Fund
Watermain Replacement/Relocation Program <i>Revenue Bond</i>	MS9-W25000	5,510,000 <i>5,510,000</i>	<b>No operating impact</b>	Water/Wastewater Fund
Clinton WTP Plant Piping	MS-20-0014	500,000	<b>No operating impact</b>	Water/Wastewater Fund
Eagle Bend and YSC Irrigation Water Supply Project <i>Revenue Bond</i>	MS-200012	150,000	<b>Decrease operating costs</b>	Water/Wastewater Fund
Kaw Pipe Gallery Replacement <i>Revenue Bond</i>	MS1-00022	1,000,000	<b>No operating impact</b>	Water/Wastewater Fund
Private Lateral & Sewer Extension Cost Sharing <i>Revenue Bond</i> <i>Water/Wastewater Fund</i>	MS9-L25000	600,000 <i>500,000</i> <i>100,000</i>	<b>Decrease operating costs</b>	Water/Wastewater Fund
Airport Land Acquisition for Sewer Improvements <i>Revenue Bond</i>	MS1-00043	150,000 <i>150,000</i>	<b>No operating impact</b>	Water/Wastewater Fund
K-10 West Leg Expansion - Utility Relocations <i>Water/Wastewater Fund</i>	MS1-00001	6,000,000 <i>6,000,000</i>	<b>No operating impact</b>	Water/Wastewater Fund



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# BUDGET POLICIES

OVERVIEW

INVESTMENT AND CASH MANAGEMENT

CAPITAL IMPROVEMENT PLAN

GOVERNMENT ACCOUNTING

MID-YEAR FUND REQUEST

DEBT MANAGEMENT

DEBT ISSUANCE GUIDELINES

FUND BALANCE

# BUDGETARY POLICIES & PROCEDURES

## BUDGET DEVELOPMENT PROCESS

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

Work sessions are held throughout the year with city staff and the City Commissioners to discuss the budget, including annual operations and the Capital Improvement Plan. The strategic plan is used to align resources with the priorities of the community. Staff in the various departments put together budget recommendations that work toward accomplishing these priorities through their daily operations.

The first opportunity for public comment on the budget is in May when general policy guidance is requested. In July, the City Manager prepares a recommended budget that is reviewed and revised by the Commissioners. A summary is published in the Lawrence Journal World, and the recommended budget is available on the City's website. Another opportunity for public comment is held in September. A final budget is then adopted by the City Commission and filed per state statute with the County Clerk by October 1.

## BUDGET CALENDAR

State statute provides for the following sequence and timetable in the adoption of the legal annual operating budget:

- Publication of the notice to exceed the Revenue Neutral Rate on or before July 20
- Revenue Neutral Rate hearing and public hearing held between August 20 and September 20 of each year, but at least ten days after public notice.
- Adoption of final budget between August 20 and October 1 of each year.

In addition to state statutes, an annual budget calendar is developed according to an administrative policy. The budget calendar can be found on page 27 of this document.

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

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

**STATE STATUTES RELATED TO THE BUDGET**

Kansas law prescribes the policies and procedures by which the City prepares its annual budget. The City maintains budgetary controls to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City's Governing Body. The annual budget contains an itemized estimate of the anticipated revenue and the proposed expenditures necessary to meet the City's financial needs, detailed by program and object of expenditures. The annual budget must be balanced so that total resources equal obligations. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts not disbursed are carried over as a designation of fund balance for the following year. Kansas Statutes (K.S.A. § 79-2927 et seq.) require that an annual operating budget be legally adopted for the General Fund, Special Revenue Funds (unless specifically exempted by statute), Debt Service Funds, and certain Enterprise Funds.

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

- COMMUNITY DEVELOPMENT FUND**
- AIRPORT IMPROVEMENT FUND**
- WATER AND WASTEWATER NON-BONDED CONSTRUCTION**
- CAPITAL PROJECTS FUND**
- TRANSPORTATION PLANNING FUND**
- FAIR HOUSING ASSISTANCE FUND**
- LAWRENCE PARKS & RECREATION ENDOWMENT FUND**
- MISC. STATE GRANTS**
- HOME PROGRAM FUND**
- EQUIPMENT RESERVE FUND**
- MISC. FEDERAL AGENCY GRANTS**
- WATER AND WASTEWATER BONDED CONSTRUCTION**

**BUDGET POLICIES**

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

- DEBT MANAGEMENT POLICY**
- DEBT ISSUANCE GUIDELINES**
- FUND BALANCE POLICY**
- INVESTMENT AND CASH MANAGEMENT POLICY**
- CAPITAL IMPROVEMENT PLAN POLICY**
- MID-YEAR FUNDING REQUEST POLICY**
- GOVERNMENTAL ACCOUNTING POLICY**

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

### BASIS OF ACCOUNTING

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

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

### PLANS USED TO DEVELOP THE BUDGET

**Plan 2040** is the City's Long Range Comprehensive Plan. It is used, along with the **City's strategic plan** and other departmental strategic plans to forecast future staffing, equipment, and facility needs and the costs associated with them based on growth and population projections. This allows city staff to estimate the revenue that will be needed to meet these needs, to what amount the issuance of debt will be necessary, if fee and rate increases will be required, etc.

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

## **BASIS OF BUDGETING**

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

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

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

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

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

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



# INVESTMENT & CASH MANAGEMENT POLICY

## SCOPE

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

## AUTHORITY

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

## OBJECTIVES

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

## PRUDENCE

The standard of prudence to be used by investment officials shall be the "prudent person", which states, "Investments shall be made with judgment and care, under circumstances then

# INVESTMENT & CASH MANAGEMENT POLICY

## PRUDENCE

prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived" and shall be applied in the context of managing the entire portfolio.

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

## LEGAL AUTHORITY AND LIMITATIONS ON INVESTMENT INSTRUMENTS

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

- **Collateralized Public Deposits (Negotiable Certificates of Deposit)** - Instruments issued by banks or savings & loans that state specified sums have been deposited for specified periods of time and at specified rates of interest. Certificates of deposit are required to be backed by acceptable collateral securities as dictated by Kansas Statutes.
- **Repurchases Agreements** - Contractual agreements between the City and commercial banks, trust companies, state or federally chartered savings and loan associations of federally chartered savings banks. The repurchase agreement issuer receives cash and, in turn, provides securities to the City as collateral for the cash. There exists a contractual agreement for the City to resell the securities back to the issuer on a specific future date, at the original purchase price, plus a negotiated interest payment.
- **U. S. Treasury Bills or Notes** - These obligations must mature within six months from date of purchase and are guaranteed as to principal by the United States government.
- Temporary notes of the City of Lawrence.
- Commercial bank savings accounts.

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

# INVESTMENT & CASH MANAGEMENT POLICY

## CONTRACTS WITH FINANCIAL INSTITUTIONS

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

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

# INVESTMENT & CASH MANAGEMENT POLICY

## INVESTMENT LIQUIDITY

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

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

## INVESTMENT RETURN OBJECTIVES

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

## BIDDING PROCEDURES

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

## INVESTMENT LIMITATION PER INSTITUTION

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

# INVESTMENT & CASH MANAGEMENT POLICY

## INVESTMENT REVIEW COMMITTEE

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

## DAILY CASH MANAGEMENT PRACTICES AND POLICIES

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

## PROVISIONS OF POLICY AND CONFLICTS WITH KANSAS LAWS

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

# CAPITAL IMPROVEMENT PLAN POLICY

## PURPOSE

The purpose of this policy is to establish the criteria and guidelines to be used in developing long-range (five-year) capital improvement plan (CIP) for Governing Body consideration. The CIP will be funded and undertaken in accordance with the terms of this policy.

## DEFINITIONS

**Capital Improvement Plan (CIP):** A CIP is a tool used in the annual budgeting process to identify capital projects that will be undertaken within a five-year period.

**Capital Improvement Plan Amendment:** A change of the adopted CIP that adds or deletes a project, modifies the total adopted budget of a project, or alters the approved scope of a project.

**Capital Improvement Plan Committee:** A body comprised of the Finance Director, City Engineer, Assistant City Manager, Metropolitan Planning Organization Representative, City Capital Projects Coordinator, Information Technology Governance Body or Information Technology Department Representative, Departmental Capital Project Coordinators, and any individuals appointed by the City Manager, which prioritizes capital projects in accordance with the CIP Prioritization Guidelines and makes recommendations related to CIP amendments to the City Manager.

**Capital Project:** A CIP project with a minimum total cost of \$100,000 resulting in either the creation of a new fixed asset or results in the enhancement to an existing fixed asset with a life expectancy of at least 2 years. Examples of a CIP project include, but are not limited to: **1)** acquisition of land for public use; **2)** construction or expansion of public buildings; **3)** new and rehabilitation of storm and sanitary sewers; **4)** water line upgrades and/or extensions; **5)** water treatment and distribution upgrades; **6)** trails, parks, or recreational amenities; **7)** street construction; and **8)** soft costs related to the above items will be capitalized, including legal, planning, design, and engineering costs upon completion of the project.

**City Capital Projects Coordinator:** Person appointed by the City Manager to guide the preparation of the CIP and manage amendments throughout the year.

**Departmental Capital Projects Coordinator:** One or more people appointed by the City Manager to guide the departmental preparation of the CIP and manage departmental amendments throughout the year.

**Project Manager:** The person, designated by the head of the department that is fiscally responsible for the project, who is responsible for the planning, organization, resource management, and discipline pertaining to the successful completion of a project.

**Retainage:** A percentage of a contract price withheld from a contractor until the work is substantially complete to assure that all subcontractors will satisfy its obligations and complete a construction project.



# CAPITAL IMPROVEMENT PLAN POLICY

## OBJECTIVES

A five-year CIP shall be adopted by the Governing Body on an annual basis to accomplish the following objectives:

- a. To reflect the priorities identified in the City's strategic plan in alignment with the Comprehensive Plan.
- b. To identify all CIP requests in the five-year period covered by the CIP.
- c. To link plans for future improvements with available financial resources.
- d. To calculate the estimated financial impact of the five-year CIP on the City's debt capacity and multi-year budget projection, including the estimated annual operating costs for each project.
- e. To illustrate and communicate the City's proactive control over the management and issuance of new debt.
- f. To facilitate intergovernmental coordination of capital planning with community partners.
- g. To encourage community engagement in the annual CIP process and public understanding of the City's capital improvement needs.



## PROCESS DEVELOPMENT

The City Capital Projects Coordinator will solicit project proposals from project managers and members of the public.

All requests shall be submitted using the instructions and forms provided by the City Capital Projects Coordinator.

All submitted projects will be reviewed by the Information Technology Governance Body or Information Technology Department for possible technology impacts as well as the Construction Management, Engineering, and Design (CMED) group to review the accuracy of project estimates and asset management review. During this review the CMED group will also review all publicly submitted projects to determine if it aligns with currently planned projects

# CAPITAL IMPROVEMENT PLAN POLICY

and complete the scoring in accordance with the CIP Prioritization Guidelines.

The CIP Committee will evaluate each submitted project proposal and assess its scoring using the CIP Prioritization Guidelines. This review will include alignment of the project with existing plans (i.e. Comprehensive Plan, departmental master plans).

The Finance Director will review and modify, as needed, funding sources and expenditures for each project proposal and may propose adjustments based on funding availability. The Finance Director will coordinate with the appropriate department.

The CIP Committee will submit a recommended five-year CIP to the City Manager.

## APPROVAL

Annually, the City Manager will submit a recommended five-year CIP for review by the Governing Body pursuant to the timeline established in the annual budget preparation calendar.

The recommended CIP will include the following elements:

- a. Project name, project number, and description;
- b. Justification of need for the identified project and alignment to the strategic plan;
- c. Estimated annual operating cost or savings;
- d. Anticipated funding sources; and
- e. Total estimated budget including a contingency and using an escalation factor, if appropriate.

The recommended CIP will be presented to the Planning Commission, which will assess if the recommended CIP is consistent with the adopted Comprehensive Plan.

The Governing Body will revise the recommended CIP as appropriate before adopting the five-year CIP each year.

Once the CIP is adopted by the Governing Body, the project budget is entered into the financial system and the Finance Director (or designee) will prepare a bond authorizing resolution for the projects that were identified to be debt financed for the Governing Body's consideration.

Departments will be responsible for adding the ongoing operating costs related to the approved capital projects to future budget requests to ensure projects are appropriately maintained.

# CAPITAL IMPROVEMENT PLAN POLICY

## RETAINAGE

In all contracts for CIP projects, retainage of at least 5% shall be used and paid out once the project is substantially completed.

## CHANGE ORDERS

During the planning, design, and construction of capital projects, change orders may be necessary to account for unforeseen issues. These changes are identified by staff and cost is negotiated with the vendor. All change orders will comply with the City's Purchasing Policy.

## CIP AMENDMENTS

The adopted five-year CIP includes a list of projects with an identified scope and budget that may be revised by amendment. Departmental requests to undertake a new project in the current year will also be considered an amendment.

During each phase of the project, the project budget shall be reviewed for accuracy. At the time of bid award, an amendment may be considered to incorporate project contingency if needed.

All CIP amendments will need to be reviewed by the CIP Committee.

The CIP Committee will review the request and make a recommendation, by majority vote, to the City Manager for approval, denial, or revision.

The City Manager will review the recommendation and approve or deny the recommended action.

If approved, the CIP amendment will be brought forward to the City Commission for consideration.

The City Manager's Office or City Commission may waive the review of the CIP Committee for projects that require immediate action.

If a project is scheduled to be a one-year project, but is incomplete within the identified year, the Departmental Capital Projects Coordinator will work with the City Capital Projects Coordinator to roll forward the appropriate project budget and take it to the City Commission for consideration and re-allocation.

# GOVERNMENT ACCOUNTING POLICY

## PROJECT CLOSEOUT AND REPORTING

Upon completion of a project, the Project Manager will close out all open contracts and notify the Finance Director (or designee) of the project completion. The Finance Director (or designee) will transfer the remaining budget authority out of the project. Those unspent proceeds may be reallocated to other projects, with prior Governing Body approval, or reprioritized in the following year's CIP.

All projects shall be closed out within one (1) year from the date that retainage is paid unless authorized to be extended by the appropriate department head. The department shall notify the Finance Director (or designee) of the extension.

If open purchase orders exist after retainage is paid, they will be reviewed semi-annually to determine if encumbrances can be released and project may be closed.

The City Capital Projects Coordinator will provide the Governing Body an annual report on the proceeds spent by project.

## POLICY

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

### **Accounting and Reporting Capabilities:**

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

# GOVERNMENT ACCOUNTING POLICY

## FUND ACCOUNTING SYSTEM

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

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

### GOVERNMENT FUNDS

GENERAL FUND  
SPECIAL REVENUE FUNDS  
CAPITAL PROJECT FUNDS  
DEBT SERVICE FUNDS

### PROPRIETARY FUNDS

INTERNAL SERVICE FUNDS  
ENTERPRISE FUNDS

## GOVERNMENTAL FUNDS

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

# GOVERNMENT ACCOUNTING POLICY

## PROPRIETARY FUNDS

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

## BASIS OF ACCOUNTING

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

## GENERAL LONG-TERM ACCOUNT GROUP

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

## GENERAL FIXED ASSETS ACCOUNT GROUP

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



# MID-YEAR FUNDING REQUEST POLICY

## PURPOSE

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

## GUIDELINES

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

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

## ASSESSMENT METHODS

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

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

# DEBT MANAGEMENT POLICY

## PURPOSE

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

## POLICY

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

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

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

## PROCEDURE

### RESPONSIBILITY FOR DEBT MANAGEMENT

- The primary responsibility for making debt-financing recommendations rests with the Finance Director. In developing such recommendations, the Finance Director shall be assisted by other City staff. The responsibilities of City staff shall be to:
  - Consider the need for debt financing and assess progress on the current Capital Improvement Budget and any other program/improvement deemed necessary by the City Manager.
  - Test adherence to this policy statement and to review applicable debt ratios listed in the Debt Issuance Guidelines.
  - Review changes in federal and state legislation that affect the City's ability to issue debt and report such findings to the City Manager as appropriate.

# **DEBT MANAGEMENT POLICY**

- In developing financing recommendations, the City staff shall consider:
  - Options for interim financing including short term and inter-fund borrowing, taking into consideration federal and state reimbursements;
  - Effects of proposed actions on the tax rate and user charges;
  - Trends in bond markets structures;
  - Trends in interest rates; and,
  - Other factors as deemed appropriate.

## **USE OF DEBT FINANCING**

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

## **STRUCTURE AND TERM OF DEBT FINANCING**

- Debt will be structured to match projected cash flows, minimize the impact on future property tax levies, and maintain a relatively rapid payment of principal. As a benchmark, the City shall strive to repay at least 50% of the initial principal amount within ten years.

# DEBT MANAGEMENT POLICY

- **General Obligation Bonds**
  - The City shall use an objective analytical approach to determine whether it desires to issue new general obligation bonds. Generally, this process will compare ratios of key economic data. The goal will be for the City to maintain or enhance its existing credit rating.
  - These ratios shall include, at a minimum, debt per capita, debt as a percent of statutory debt limit, debt as a percent of appraised valuation, debt service payments as a percent of governmental expenditures, and the level of overlapping net debt of all local taxing jurisdictions. A set of ratios shall be adopted and itemized in the City's Debt Issuance Guidelines.
  - The decision on whether or not to issue new general obligation bonds shall, in part, be based on **1)** costs and benefits, **2)** the current conditions of the municipal bond market, and **3)** the City's ability to issue new general obligation bonds as determined by the aforementioned benchmarks.
- **Revenue Bonds**
  - For the City to issue new revenue bonds, projected annual revenues as defined by the ordinance authorizing such issuance, shall be a minimum of 125% of the issue's average annual revenue bond service or at a higher amount if required by the bond indentures. If necessary, annual adjustments to the City's rate structures will be considered in order to maintain the required coverage factor. Revenue bonds will be the preferred financing option for enterprise funds.
- **Special Assessment Bonds**
  - The City shall maintain a watchful attitude over the issuance of special assessment bonds for benefit district improvements. The City's share of any benefit district project may not exceed more than 95% of any proposed costs related to a benefit district. The developer shall be required to deposit 25% of the costs allocated to the benefit district prior to authorization. In most cases, the debt will have a maximum term of ten years, however, a longer term may be allowed provided it does not exceed the life of the improvements included in the benefit district. The benefit district will be assigned costs such as administration, engineering, financing and legal associated with the formation of the district and issuance of any debt.

# DEBT MANAGEMENT POLICY

- **Structure of Debt Obligations**

- The City normally shall issue bonds with an average life of 10 years or less for general obligation and special assessment bonds and 10-20 years for revenue bonds. The typical structure of general obligation bonds will result in even principal and interest payments over the term of the debt. There shall be no "balloon" bond repayment schedules, which consist of low annual payments and one large payment of the balance due at the end of the term. There shall always be at least interest paid in the first fiscal year after a bond sale. In cases where related revenues may not occur for several years, it may be desirable to capitalize the interest by increasing the size of the issue and deferring the principal payments so that only interest is paid on the debt for the first few years.

- **Call Provisions**

- Call provisions for bond issues will be evaluated based upon current market conditions. All bonds shall be callable only at par.

- **Variable Rate Long-Term Obligations**

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

## DEBT ADMINISTRATION AND FINANCING

- **Capital Improvement Budget**

- A Capital Improvement Budget shall be prepared and submitted to the City Commission annually. The budget shall provide a list of projects and the means of financing. The budget should cover a five-year period of time. The projects included in the budget should be part of the City's Capital Improvement Plan. Projects must be in either the Capital Improvement Budget or Plan to be authorized.

# **DEBT MANAGEMENT POLICY**

- **Bond Funds**

- Generally, payment of general obligation bonds and special assessment bonds shall be from the City's Bond & Interest Fund. However, in situations where General Obligation bonds are to be paid from user fees or sales taxes, bond payments should be made from the fund that receives the revenue. The minimum fund balance in the Bond & Interest Fund will be maintained at a level equal to or greater than 50% of the total principal and interest payable from that Fund for the upcoming year.

- **Reserve Funds**

- Adequate operating reserves are important to ensure the functions of the City during economic downturns. The City shall budget a contingency reserve in the General Fund of no less than \$150,000. The City will maintain working capital in an enterprise fund sufficient to finance 120 days of operations, if the fund supports debt payments. In addition, all reserves specified by bond indentures must be maintained. The Equipment Reserve Fund will be funded sufficiently to ensure that adequate funds are available to purchase replacement equipment on a timely basis.

- **Finance Department**

- It shall be the responsibility of the Finance Department to prepare the Preliminary and Final Official Statements. The City Clerk is responsible for collecting and maintaining all supporting documentation such as minutes of the City Commission meetings and relevant resolutions and ordinances. In the case of general obligation bonds, an estimate of the mill levy required to pay off the debt should be provided to the City Commission. The department will also be responsible following applicable secondary disclosure requirements.

- **Investments**

- The bond proceeds will be invested in accordance with the City's investment policy. Adherence to the guidelines on arbitrage shall be followed, which at times, may require that the investment yield be restricted. In most cases, the investment will be selected to maximize interest with the assumption that the City will meet the IRS spend down requirement that allows for an exemption from arbitrage calculations.



# DEBT MANAGEMENT POLICY

- **Bond Counsel**

- The City will utilize external bond counsel for all debt issues. All debt issued by the City will include a written opinion by Bond Counsel affirming that the City is authorized to issue the debt, stating that the City has met all Federal and State constitutional and statutory requirements necessary for issuance, and determining the debt's federal income tax status. The City's Bond Counsel will be selected on a competitive basis.

- **Underwriter's Counsel**

- City payments for Underwriters Counsel will be authorized for negotiated sales by the Finance Department on a case-by-case basis depending on the nature and complexity of the transaction and the needs expressed by the underwriters.

- **Financial Advisor**

- The City may utilize an external financial advisor. The utilization of the financial advisor for debt issuance will be at the discretion of the Finance Director on a case-by-case basis. For each City bond sale, the financial advisor will provide the City with information on structure, pricing and underwriting fees for comparable sales by other issuers. The Financial Advisor will be selected on a competitive basis for a period not to exceed five years.

- **Temporary Notes**

- Use of short-term borrowing, such as temporary notes, will be undertaken until the final cost of the project is known or can be accurately projected. In some cases, projects might be funded with internal funds that will be reimbursed with bond funds at a future date.

- **Credit Enhancements**

- Credit enhancement (letters of credit, bond insurance, etc.) may be used if the costs of such enhancements will reduce the debt service payments on the bonds or if such an enhancement is necessary to market the bonds.

# DEBT MANAGEMENT POLICY

- **Competitive Sale of Debt**

- The City, as a matter of policy, shall seek to issue its temporary notes, general, and revenue bond obligations through a competitive sale. In such instances where the City, through a competitive bidding for its bonds, deems the bids received as unsatisfactory or does not receive bids, it may, at the election of the City Commission, enter into negotiation for sale of the bonds. In cases where the circumstances of the bond issuance are complex or out of the ordinary, a negotiated sale may be recommended if allowed by State statute.

## REFUNDING OF DEBT

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

## CONDUIT FINANCINGS

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

# **DEBT MANAGEMENT POLICY**

## **ARBITRAGE LIABILITY MANAGEMENT**

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

## **CREDIT RATINGS**

- **Rating Agency Relationship**
  - The Finance Director shall be responsible for maintaining relationships with the rating agencies that assign ratings to the City's debt. This effort shall include providing periodic updates on the City's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance.
- **Use of Rating Agencies**
  - The City will obtain a rating from Moody's Investors Service. The Finance Director will recommend whether or not an additional rating shall be requested on a particular financing and which of the major rating agencies shall be asked to provide such a rating.
- **Rating Agency Presentations**
  - Full disclosure of operations and open lines of communication shall be made to rating agencies used by the City. The Finance Director, with assistance of City staff, shall prepare the necessary materials and presentation to the rating agencies.
- **Financial Disclosure**
  - The City is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, City departments and agencies, other levels of government, and the general public to share clear, comprehensible, and accurate financial information. The City is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

# DEBT MANAGEMENT POLICY

## Standards

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

## DEBT MANAGEMENT POLICY APPENDIX

### Terminology

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

# DEBT ISSUANCE GUIDELINES

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

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

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

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

# FUND BALANCE POLICY

## PURPOSE

The City of Lawrence is committed to wise stewardship of all public funds entrusted to its care. The City's Fund Balance is the accumulated difference between assets and liabilities within governmental funds. The City's net position is the accumulated difference between assets and liabilities within business-type activity (Enterprise) funds. This responsibility includes the establishment and maintenance of adequate cash balances and reserves. A sufficient fund balance/net position allows the City to:

- Meet its contractual obligations.
- Provide funds for new and existing programs established by the Governing Body.
- Mitigate negative revenue implications of federal or state budget actions.
- Mitigate economic downturns or fund disaster or emergency costs.
- Provide funds for cash flow timing discrepancies.
- Fund non-recurring expenses identified as necessary by the Governing Body; and,
- Maintain its creditworthiness.

## GOVERNMENTAL FUND BALANCE TYPE DEFINITIONS

The following classifications, defined by governmental accounting standards, serve to enhance the usefulness of fund balance information:

**Non-spendable** - Assets legally or contractually required to be maintained, or assets not in spendable form, such as inventory or prepaid items. Such constraint is binding until the legal requirement is repealed or the amounts become spendable.

**Restricted** - Assets with externally imposed constraints, such as those mandated by creditors, grantors or contributors, or laws and regulations. Such constraint is binding unless modified or rescinded by the applicable external body, law, or regulations. All Special Revenue Funds are considered Restricted because the source revenues can only be used for one purpose.

**Committed** - Assets with a purpose formally imposed by resolution or Ordinance of the Governing Body of the City, binding unless modified or rescinded by the Governing Body.



# FUND BALANCE POLICY

**Assigned** – Assets constrained by the express intent of the Governing Body or City Manager. Encumbrances shall be assigned, unless they specifically meet the requirements to be committed or restricted. From time to time, the Commission may deem it appropriate to assign a portion of fund balance for a future capital project as identified in the Capital Improvement Plan.

**Unassigned** – All amounts not included in other fund balance classifications. The unassigned fund balance serves as a measure of expendable available financial resources. This category is only in the General Fund.

## FUND BALANCE MINIMUMS

The City's policy is to accumulate adequate reserves to protect the City during economic downturns or large-scale emergencies. The City also maintains reserves that are required by law or contract and that serve a specific purpose. These types of reserves are considered restricted and are not available for other uses. Within specific funds, additional reserves may be maintained according to adopted policies. The Government Finance Officers Association (GFOA) is a professional association of global finance officers whose members are dedicated to the sound management of government financial resources. The GFOA recommends that each government determine the appropriate level of unassigned fund balance while considering several factors:

- The predictability of revenues and the volatility of expenditures
- Perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)
- Potential drain upon general fund resources from other funds, as well as the availability of resources in other funds
- Potential impact on the entity's bond ratings and the corresponding increased cost of borrowed funds

For purposes of this policy, "operational expenditures" shall be defined as all expenditure categories used to pay for personnel services, contractual services, commodities, debt service, capital expenditures, operating transfers, and internal services. For Enterprise Funds, transfers to reserve funds and depreciation expenses shall be excluded. For General Fund unassigned fund balance, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, incorporate in its financial policies that unrestricted fund balance in their General Fund be no less than two months of regular General Fund operating revenues or regular General Fund operating expenditures (16.6%). The City receives much of its General Fund revenue through

# FUND BALANCE POLICY

taxes which provides it with a moderate risk of instability in the collection of those revenues. Sales tax revenues are more prone to fluctuations with the economy. Property taxes are levied in one fiscal year to fund the operations of the following fiscal year.

Were a natural disaster or other extreme event to strike, the City would likely require a large draw on its reserves. In addition, the level of reserves available to the City plays a part in the credit rating of the City. The rating agencies assign higher ratings in part for those communities that show ability to access funds in emergency situations. The way a community shows ability to do so is to have a history and forecast of liquidity and fund balances for unforeseen events. A higher credit rating often translates to lower interest rates, which impacts the taxpayer directly, particularly in the case of debt supported tax levies.

## Policy

It is the policy of the City to achieve and maintain an unassigned fund balance in the General Fund equal to **90 days of operating expenditures**. Proposed budgets, or budget revisions, will maintain this level of reserve. However, if the unassigned fund balance falls below 60 days of operating expenditures due to unforeseen revenue or expenditure fluctuations, the City will develop a restoration plan in accordance with this policy.

## SPECIAL REVENUE FUND BALANCE

For purposes of this policy, Major Funds are defined as any **Special Revenue Fund**, excluding grant funds, economic development funds, Library Fund, and the Farmland Trust Fund with **total expenditures of \$500,000 or more**. The City receives much of its Major Special Revenue Fund revenue through taxes, which provides it with a risk of instability in the collection of those revenues. Sales tax revenues are more prone to fluctuations with the economy. Property taxes are levied in one fiscal year to fund the operations of the following fiscal year.

## Policy

It is the policy of the City to achieve and maintain restricted fund balance in each of the major special revenue funds equal to **60 days of operating expenditures**. Proposed budgets, or budget revisions, will maintain this level of reserve. However, if the balance in any of the major special revenue funds fall below 30 days of operating expenditures due to unforeseen revenue or expenditure fluctuations, the City will develop a restoration plan in accordance with this policy.

# FUND BALANCE POLICY

## UNRESTRICTED NET POSITION

Enterprise Funds do not use the term "Fund Balance". They use the term "Net Position". The following classifications, defined by governmental accounting standards, serve to enhance the usefulness of net position information:

**Net Investment in Capital Assets** – represents the net amount invested in capital assets (original costs, net of accumulated depreciation and net of capital-related debt).

**Restricted** – represents the amount of net position for which limitations have been placed by creditors, grantors, contributors, laws, and regulations. Internal actions through enabling legislation (which is legally enforceable) and constitutional provisions may also lead to restricted net position. From time to time, the Commission may deem it appropriate to restrict a portion of net position for a future capital project as identified in the Capital Improvement Plan.

**Unrestricted** – represents the amount of net position that is not restricted or invested in capital assets, net of related debt.

## ENTERPRISE FUND - UNRESTRICTED NET POSITION

The City receives much of its enterprise fund revenues through user fees tied to monthly fixed charges and consumption-based fees. The fixed fees are static and have little predictability risk. However, the consumption-based charges have a high risk of fluctuation based on weather or other factors. In addition, the solid waste operations rely heavily on trucks that must be replaced immediately. Because of this, it is prudent to have larger unrestricted net position for unknown equipment failures.

The level of reserves available to the City plays a part in the credit rating of the City. The rating agencies assign higher ratings in part for those communities that show ability to access funds in emergency situations. The way a community shows ability to do so is to have a history and forecast of liquidity and fund balances for unforeseen events. A higher credit rating often translates to lower interest rates, which impacts the user directly, particularly in the case of debt supported by user fees.

### Policy

It is the policy of the City to achieve and maintain an unrestricted net position in the **Water/Sewer Fund equal to 250 days of operating expenditures**. Proposed budgets, or budget revisions, will maintain this level of reserve. Reserves in excess of 250 days shall be transferred

## FUND BALANCE POLICY

to the cash funded capital project fund. However, if the unrestricted net position falls below 220 days of operating expenditures due to unforeseen revenue or expenditure fluctuations, the City will develop a restoration plan in accordance with this policy.

It is the policy of the City to achieve and maintain an unrestricted net position in the **Solid Waste Fund equal to 120 days of operating expenditures**. Proposed budgets, or budget revisions, will maintain this level of reserve. However, if the unrestricted net position falls below 90 days of operating expenditures due to unforeseen revenue or expenditure fluctuations, the City will develop a restoration plan in accordance with this policy.

It is the policy of the City to achieve and maintain an unrestricted net position in the **Storm Water Fund, and the Parking Fund equal to 60 days of operating expenditures**. Proposed budgets, or budget revisions, will maintain this level of reserve. However, if the unrestricted net position falls below 30 days of operating expenditures in either Fund due to unforeseen revenue or expenditure fluctuations, the City will develop a restoration plan in accordance with this policy.

### RESTORATION PLAN

If it is anticipated at the completion of any fiscal year that the projected amount of Unrestricted Fund Balance (or Net Position) will be less than the minimum established target, the City shall develop a restoration plan as soon as practical to restore the balance within a five-year period. The plan should be designed to restore the minimum established target as quickly as possible.

### ORDER OF EXPENDITURE OF FUNDS

When multiple categories of fund balance (or net position) are available for an expenditure, the City will start with the most restricted category and spend those funds first before moving to the next category with available funds. The order in the use of funds would therefore be Restricted, Committed, Assigned, and Unassigned (or Unrestricted) to the extent each category is available and eligible for that expenditure.

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# APPENDIX A: REVENUE SUMMARY



# Introduction

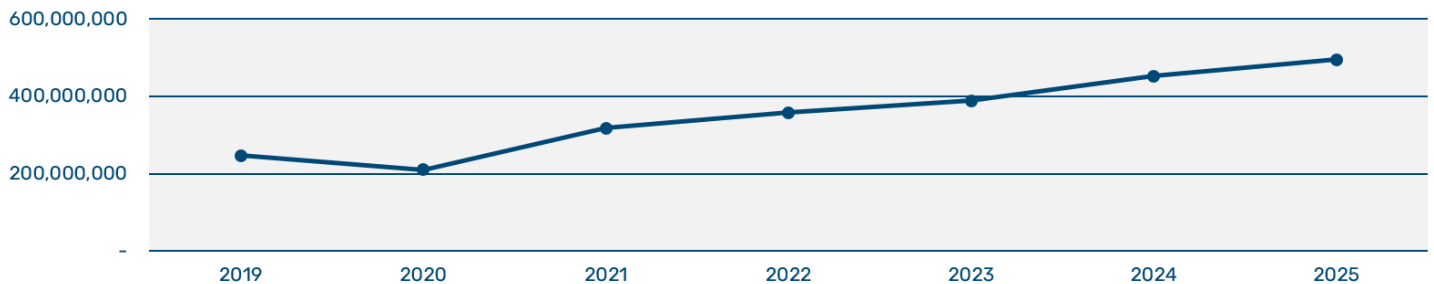
The purpose of this section is to describe the major revenue sources for the City, and to explain the trend and projections for each. Lawrence has **127** different types of revenue sources ranging from as large as Temporary Note Proceeds (\$81,449,000) which comprises 16.5% of all revenues collected to Donations/Sponsorships (\$1,000) which accounts for less than 0.00020%. Summary information is provided for all remaining revenues. Revenues are budgeted conservatively to help with the budgeting process.

## ALL REVENUES BY CATEGORY

The following table provides a breakdown of all of the revenues projected for this budget year (excluding carry over funds). The largest category, Charges for Services, accounts for 32.7% of all revenues collected. Revenues are projected to be nearly \$494.1 million, which is 9.27% above the FY 2024 Revised Budget amount.

Revenue Category	2023 Actuals	2024 Adopted Budget	2024 Revised Budget	2025 Adopted Budget	% Change
<b>Taxes</b>	109,910,885	125,439,000	114,733,000	121,796,000	6.16%
<b>Licenses &amp; Permits</b>	1,786,159	2,102,000	2,102,000	1,969,000	-6.33%
<b>Intergovernmental</b>	27,057,382	24,202,000	24,102,000	25,127,000	4.25%
<b>Charges for Services</b>	137,449,582	148,692,000	149,585,000	161,710,000	8.11%
<b>Fines and Penalties</b>	1,766,811	1,848,000	1,848,000	1,804,000	-2.38%
<b>Interest</b>	11,999,556	1,371,000	2,996,000	4,590,000	53.20%
<b>Miscellaneous</b>	43,705,158	148,094,000	148,094,000	137,572,000	-7.10%
<b>Transfers In</b>	55,177,370	9,121,000	8,771,000	39,569,000	351.13%
<b>TOTAL</b>	<b>388,852,903</b>	<b>460,869,000</b>	<b>452,231,000</b>	<b>494,137,000</b>	

All Revenues (Except Internal Service charges)



## Revenue Categories

Revenues described in this section are those types which the City has budgeted to collect in Fiscal Year 2025. These revenues exclude the use of any carryover funds or internal service charges. The revenues are categorized as follows:

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

**FINES AND PENALTIES**—This group includes all fines and charges levied by the Municipal Court.

**INTERFUND TRANSFERS**—This group includes all revenues received by our various utilities that pay a Payment-in-Lieu-of-Taxes (PILOT) equal to a franchise fee for use of the City's right of way, and all other transfers from one fund to another.

**INTERGOVERNMENTAL**—The City receives several grants to assist with operations. Some of the major grants are Federal Transit Administration, Transit, Community Development Block Grant, and HOME grants. There are also other grants such as the bullet proof vest and the Justice Assistance Grant are recorded here.

Along with grants, State shared revenue such as the Transient Guest Tax, the state liquor and fuel taxes, and federal fund exchange dollars are all recorded here. Finally, revenues from other governments (such as Douglas County paying a portion of the Fire/EMS budget to cover County EMS expenditures) are recorded here.

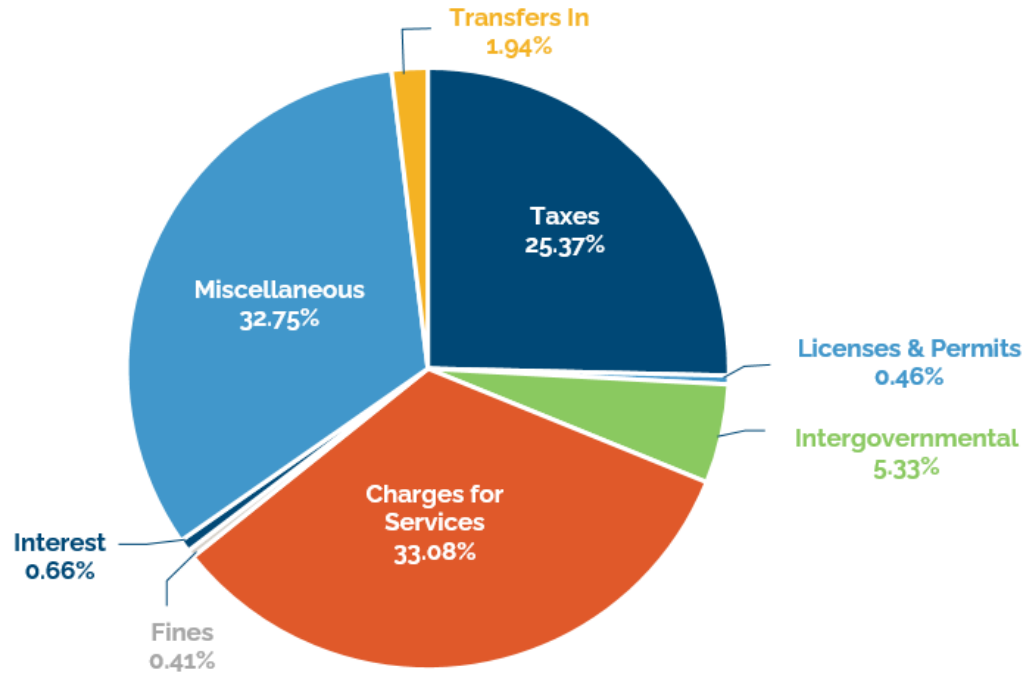
**LICENSES AND PERMIT FEES**—This group is where professional license fees, as well as animal permit fees, building permit fees, and parking permit fees are recorded.

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

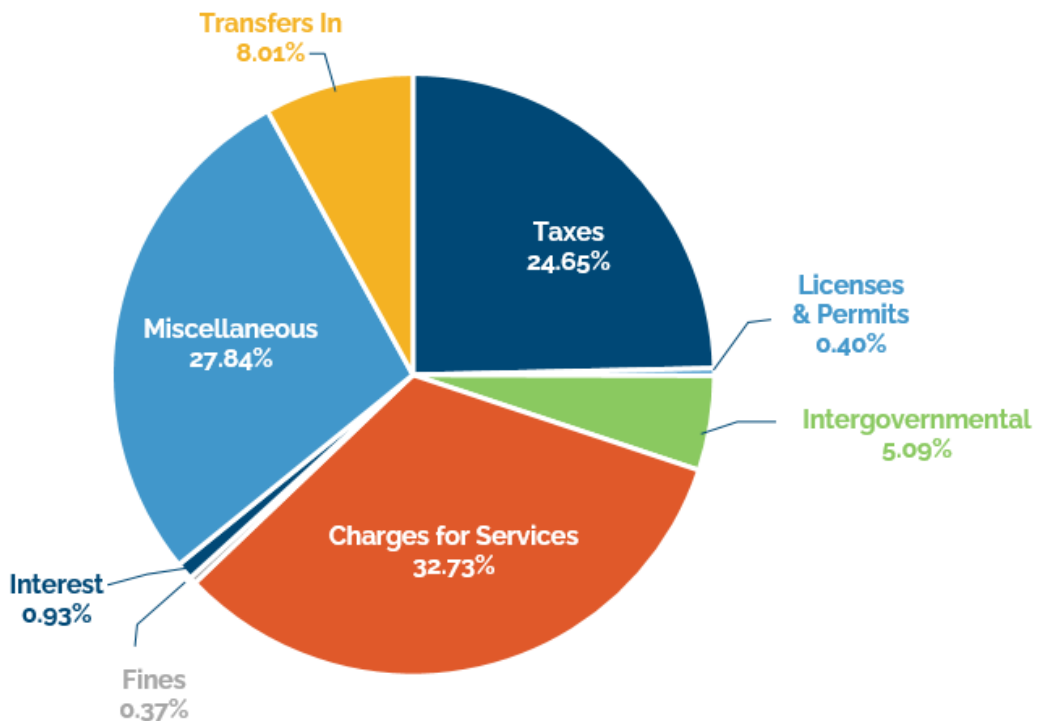
**TAXES**—This group is comprised of property taxes, sales taxes, and franchise fees.

- **Property taxes** contain both real and personal property as well as motor vehicle taxes, and special assessments.
- The City has three **sales taxes**: **1%** general purpose; **0.3%** for streets, infrastructure, and equipment; **0.2%** for public transportation; and, **0.05%** for affordable housing.
- The **franchise fees** paid to the City are from electric, natural gas, and telecommunications utilities. The City also charges a franchise fee on the utilities it provides by way of a PILOT.

# REVENUE DISTRIBUTION FY 2024



# REVENUE DISTRIBUTION FY 2025



The following table provides a summary for the 32 largest revenue sources. These revenues represent all revenues in excess of \$2.0 million and equate to over 93% of all revenues projected.

<b>Revenue Accounts</b>	<b>2025 Budget</b>
<b>TEMPORARY NOTE PROCEEDS</b>	81,449,000
<b>AD VALOREM/CURRENT</b>	49,606,000
<b>G.O. BOND PROCEEDS</b>	46,389,000
<b>WATER CHARGES BILLED</b>	37,199,000
<b>REVENUE BONDS</b>	37,000,000
<b>WASTE WATER CHARGES BILLED</b>	35,002,000
<b>LOCAL SALES TAX</b>	32,201,000
<b>SANITATION CHARGES</b>	16,040,000
<b>GRANTS</b>	12,951,000
<b>COUNTY-WIDE SALES TAX</b>	12,640,000
<b>PREMIUMS/CITY FUNDS</b>	11,100,000
<b>EMS COUNTY CHARGES</b>	10,564,000
<b>COMPENSATING USE</b>	7,307,000
<b>STORM WATER CHARGES</b>	6,959,000
<b>MAINTENANCE GARAGE CHARGE</b>	6,471,000
<b>ELECTRIC FRANCHISE FEES</b>	6,300,000
<b>WATER &amp; SEWER FUND</b>	4,657,000
<b>IT ADMINISTRATION CHARGES</b>	4,472,000
<b>RISK MANAGEMENT ADMIN CHARGES</b>	3,837,000
<b>FINANCE ADMINISTRATION CHARGES</b>	3,455,000
<b>COMPENSATING USE / COUNTY</b>	3,254,000
<b>MOTOR VEHICLE TAX</b>	3,185,000
<b>LIQUOR TAX</b>	2,940,000
<b>ROLL-OFF RENTAL</b>	2,770,000
<b>CUSTOMER SERVICE ADMIN CHARGE</b>	2,731,000
<b>GASOLINE TAX STATE SHARE</b>	2,657,000
<b>AMBULANCE SERVICE</b>	2,600,000
<b>GUEST TAX</b>	2,500,000
<b>STATE GRANT</b>	2,465,000
<b>HR ADMINISTRATION CHARGES</b>	2,453,000
<b>GAS FRANCHISE FEES</b>	2,400,000
<b>INTEREST UNRESTRICTED FUNDS</b>	2,136,000

## REVENUE BOND PROCEEDS

Revenue Bonds are debt issuances that provide long-term capital financing for capital projects for Enterprise Funds. The maturity usually ranges from 15-30 years. This is a new revenue to the City as prior to the 2021 budget, the Capital Projects Fund was not a budgeted fund.

The revenue generates \$52.6 million, which represents a 42.2% decrease over FY 2024. This revenue is projected based upon the needs outlined in the City's 2024-2029 Capital Improvement Plan.

## AD VALOREM TAXES

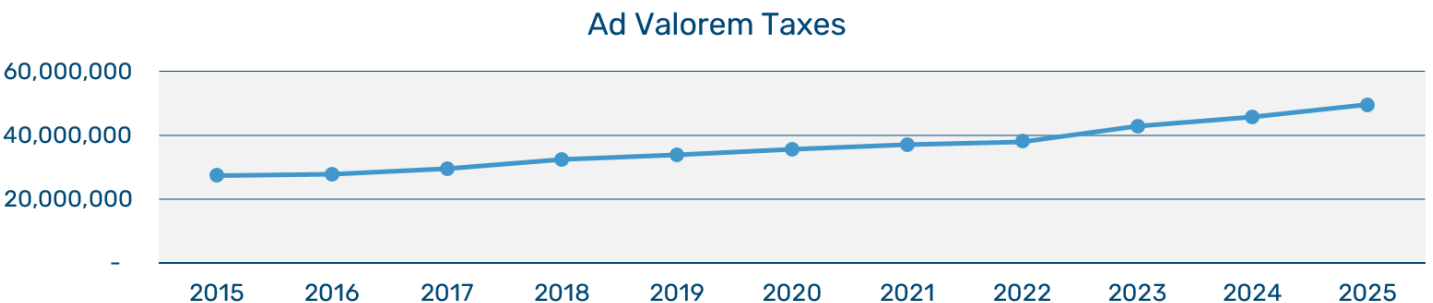
These revenues are derived from current property taxes levied on real property, personal property, and state assessed utilities. The County Appraiser values real and personal properties, while the State of Kansas assigns value to state assessed utilities.

This revenue generates approximately \$49.6 million, which represents an increase of 8.63% over the prior year. This increase is primarily attributable to a projected increase to the City's Assessed Valuation, which is projected to be \$1.5 billion for the FY 2025 budget year, an increase of 7.56% from the prior year.

Below is a table of changes in Assessed Valuation from 2018 to 2024.

Assessed Value as of:	Real Estate	Personal Property	State Assessed	Total Assessed Valuation	% Change
November, 2018	995,458,493	13,545,997	28,331,792	1,037,336,282	5.26%
November, 2019	1,048,693,640	12,084,119	29,755,745	1,090,533,504	5.13%
November, 2020	1,094,145,852	11,849,042	31,483,731	1,137,478,625	4.30%
November, 2021	1,118,725,664	13,609,923	34,245,599	1,166,581,186	2.56%
November, 2022	1,265,923,407	10,238,870	34,512,586	1,310,674,863	12.35%
November, 2023	1,373,456,191	9,806,733	33,936,415	1,417,199,339	8.13%
November, 2024	1,479,839,597	9,570,260	34,915,740	1,524,325,597	7.56%

The chart below provides a ten year history of property tax collections.



## TEMPORARY NOTE PROCEEDS

Temporary Notes are debt issuances that provide short-term capital financing for capital projects. The maturity usually ranges from 1-3 years and only interest is owed on the note until it fully matures. At which time, the City can either issue long-term debt, generally General Obligation Bonds, or pay the notes off with cash. This is a new revenue to the City as prior to the 2021 budget, the Capital Projects Fund was not a budgeted fund.

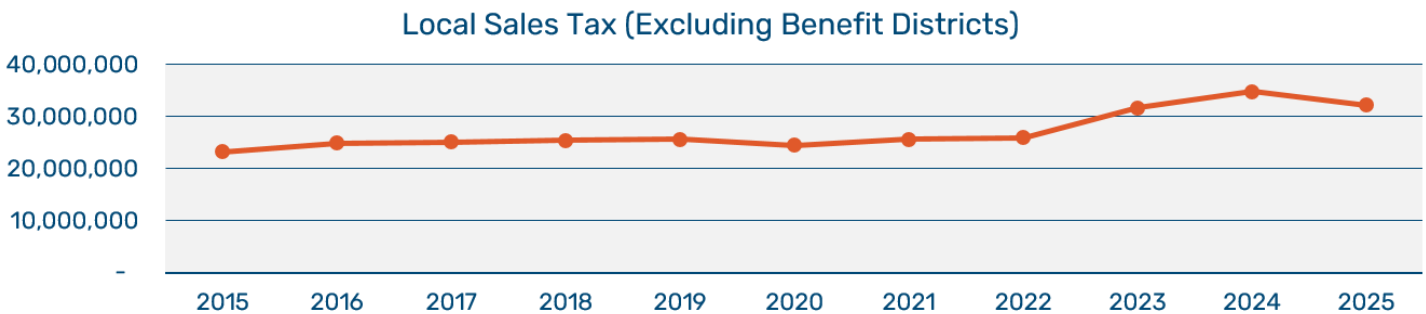
This revenue generates \$81.5 million, which represents a 108.7% increase from the prior year. This revenue is projected based upon the needs outlined in the City's 2024-2029 Capital Improvement Plan.

## LOCAL SALES TAX

The City has a 1% general sales tax. The City also has three special sales taxes that all expire March 31, 2029: 0.3% for streets, infrastructure, and equipment; 0.2% for public transportation, and 0.05% for affordable housing. The FY 2025 Budget proposes an increase to 0.10% for the affordable housing sales tax.

This revenue generates \$32.2 million, which represents a 7.37% decrease over the prior year. The City is expecting sales tax collections to normalize after rebounding from the Covid-19 pandemic.

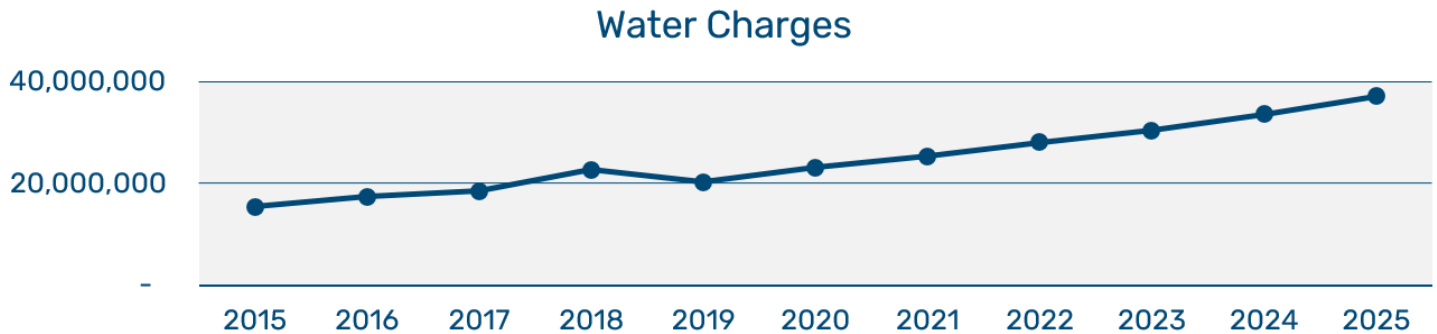
The chart below provides a ten year history.



## WATER CHARGES

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

This revenue generates \$37.2 million, which represents a 10.7% increase over the prior year. These revenues are tied to gallons sold. Weather fluctuations are the greatest variable in water sales as it can effect consumer behavior. The budget reflects a rate increase based upon the rate model which takes into account current cash flow needs, capital needs, and operating expenses.



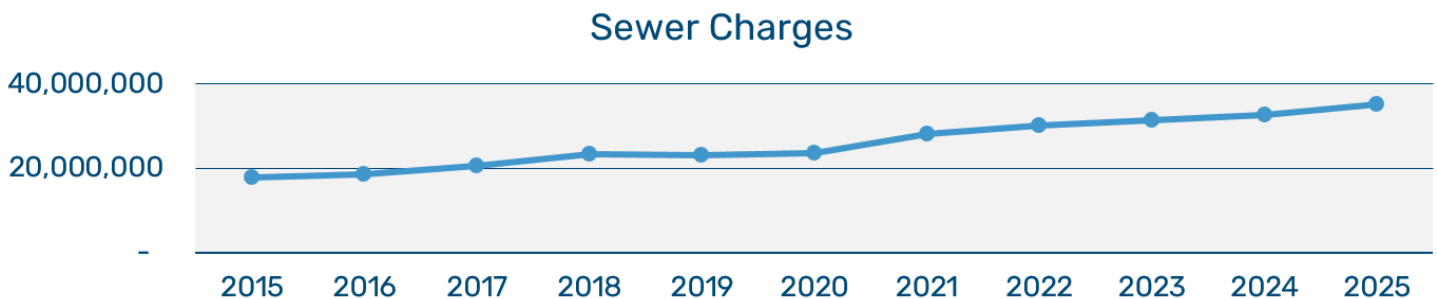
## SEWER CHARGES

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

For residential customers, the water used during the months of December, January, February, and March are averaged and used for consumption based billing. For commercial customers, the actual water used each month is used.

This revenue generates approximately \$35.0 million, which represents a 7.3% increase over the prior year. The rates are based on a model which takes into account current cash flow needs, capital needs, and operating expenses.

The chart below provides a ten year history.



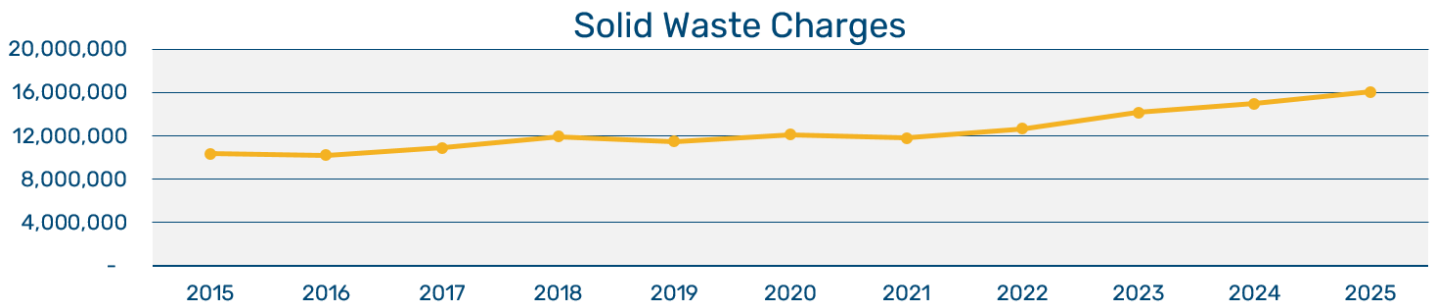


## SOLID WASTE CHARGES

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

This revenue generates \$16.0 million, which represents a 7.2% increase over the prior year. The increase is projected based on the rate model used to project current cash flow needs, and ongoing capital and operating expenses.

The graph below provides a ten-year history.



## FEDERAL GRANTS

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

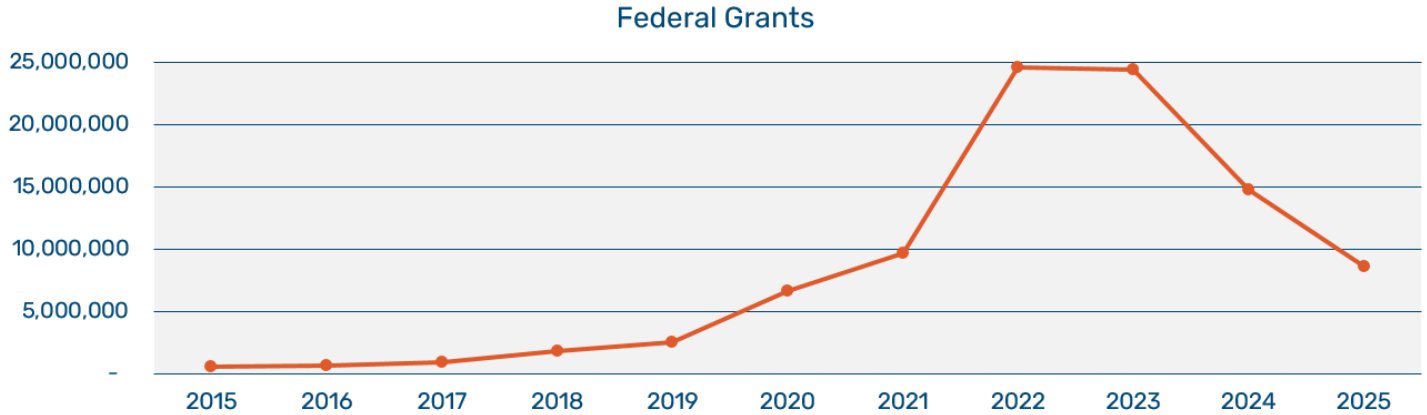
Examples of some federal grants:

- KDOT grant to assist with sidewalk/bike/pedestrian improvement projects.
- Federal Aviation Administration (FAA) Airport Improvement Program (AIP) awarded to assist with maintenance of the airport.
- Various law enforcement overtime grants such as seatbelt enforcement, DWI checkpoints.
- Department of Housing and Urban Development (HUD) to assist with housing discrimination complaints.
- Community Development Block Grants (CDBG) awarded to assist low income residents with the purchase of a home.

## FEDERAL GRANTS CONTINUED

This revenue generates \$8.6 million, which represents a decrease of 41.8% over the prior year.

The graph below provides a ten-year history.

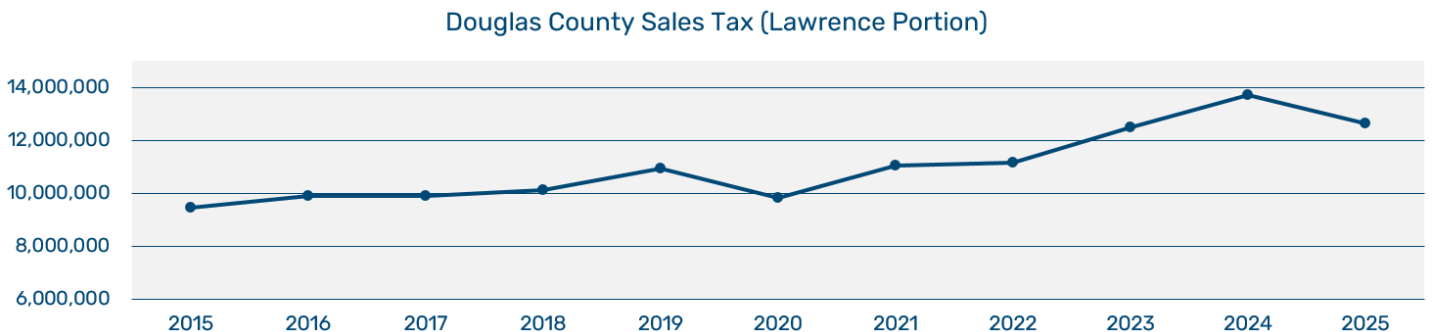


## DOUGLAS COUNTY SALES TAX

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

This revenue generates \$12.6 million, which represents a 7.7% decrease over the prior year. The City is expecting sales tax collections to normalize after rebounding from the Covid-19 pandemic.

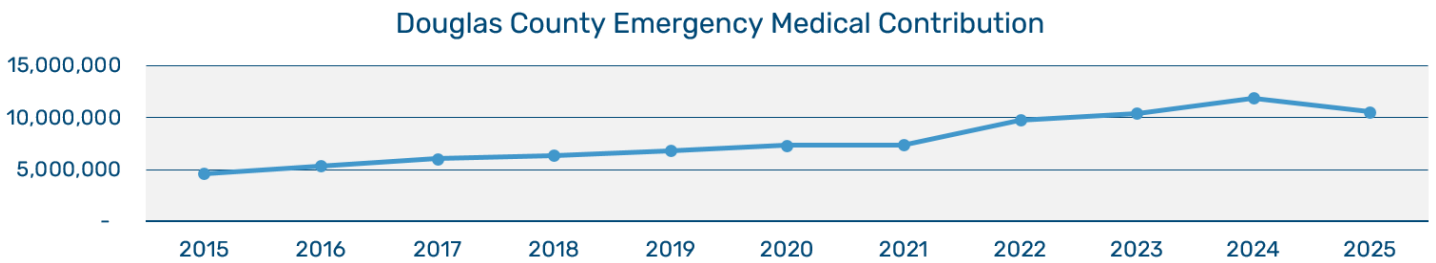
The graph below provides a ten-year history.



## DOUGLAS COUNTY EMS CONTRIBUTION

In 1996, the County emergency medical services and the City fire department were combined with the City paying 74.36% and the County paying 25.64% of the operating costs of the combined operations. In 2021, this agreement was modified to more accurately capture the costs of providing both Fire and Emergency Medical response. The funding agreement also helps streamline payments between the two organizations and, as such, the annual payment has increased to reflect these changes.

This revenue generates \$10.6 million, which represents a 11.1% decrease over the prior year. The graph below provides a ten-year history.

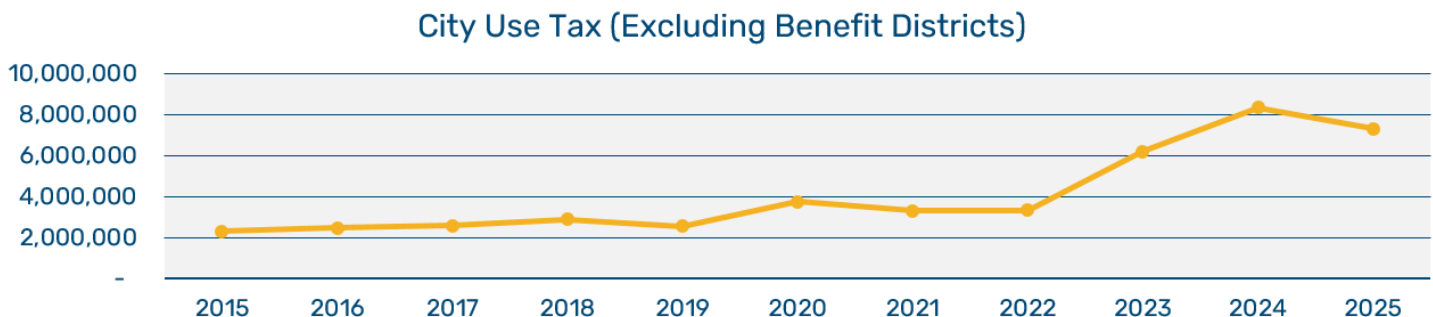


## COMPENSATING USE TAX

Compensating use tax is a tax paid to out-of-state retailers on goods and merchandise purchased from other states and used, stored, or consumed in Kansas on which no sales tax was paid. The rate is equivalent to the sales tax rates.

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

This revenue generates \$7.3 million, which represents a 12.2% decrease over the prior year. The graph below provides a ten-year history.

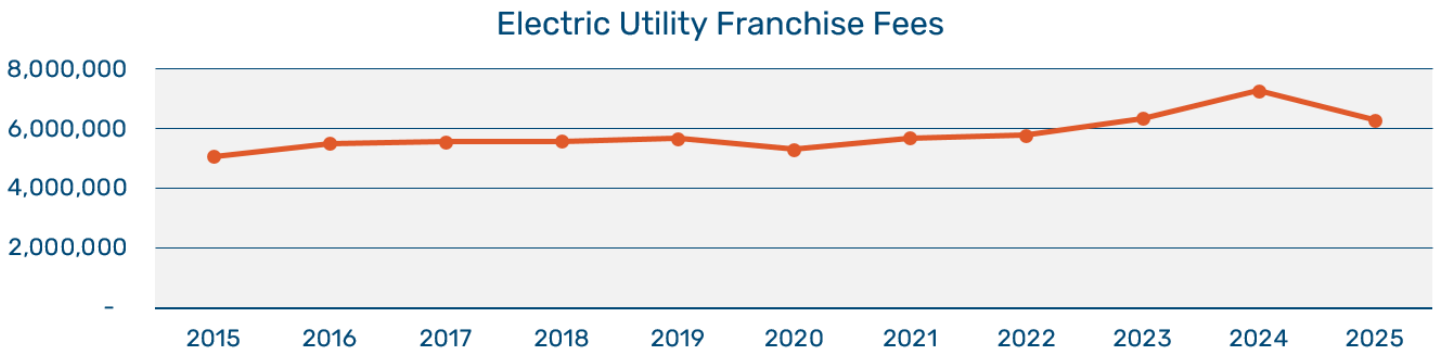


## ELECTRICAL FRANCHISE FEES

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

This revenue generates \$6.3 million, which represents a 13.5% decrease over the prior year. This revenue is projected based upon historical trend analysis.

The graph below provides a ten-year history.



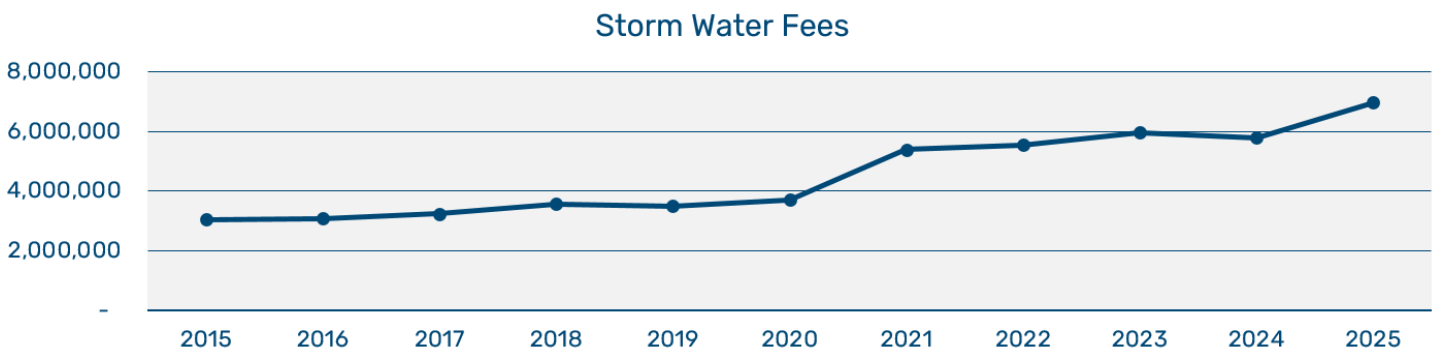
## STORMWATER CHARGES

These revenues are based on the area of impervious surface on the property. The amount charged is determined by multiplying the number of Equivalent Residential Unit (ERU's) by the current rate. An ERU is 2,366 square feet.

The rates are set by the City Commission and can be found here: <https://lawrenceks.org/utility-billing/rates/>.

This revenue generates \$6.9 million, which represents a 20.3% increase from the prior year. The budget reflects a rate increased based upon the rate model which considers current cash flow needs, and ongoing capital and operating expenses.

The graph below provides a ten-year history.

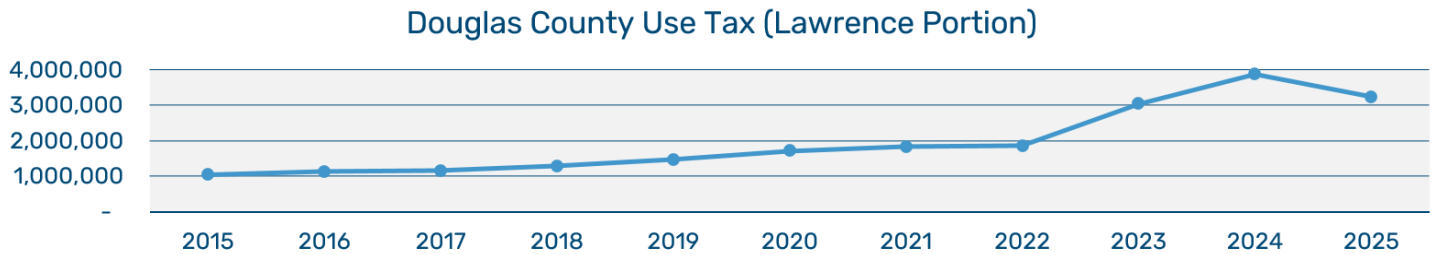


## DOUGLAS COUNTY COMPENSATING USE SALES TAX

Compensating use tax is a tax paid to out-of-state retailers on goods and merchandise purchased from other states and used, stored, or consumed in Kansas on which no sales tax was paid. The rate is equivalent to the sales tax rates.

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

This revenue generates \$3.3 million, which represents a 16.3% decrease over the prior year. The graph below provides a ten-year history.

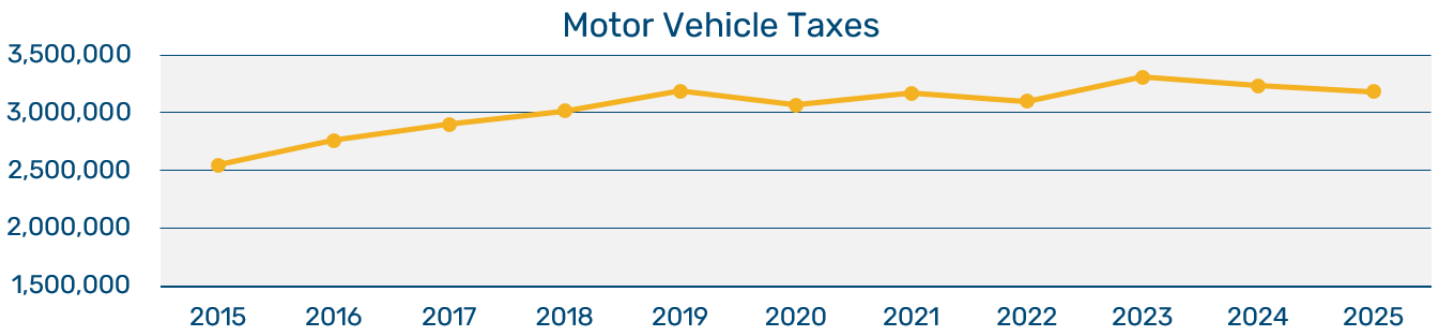


## MOTOR VEHICLE TAXES

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

This revenue generates \$3.2 million, which represents a 1.5% decrease over the prior year. The revenue is projected based on the State's formula.

The graph on the following page provides a ten-year history.



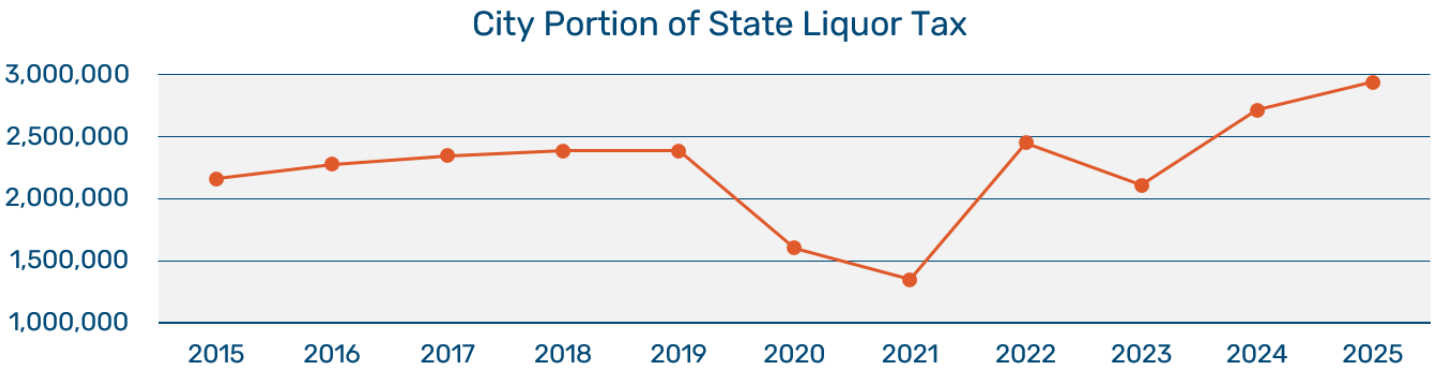
## CITY PORTION OF THE STATE LIQUOR TAX

Kansas imposes a 10% liquor drink tax on the sale of drinks containing alcoholic liquor by clubs, caterers, or drinking establishments. The 10% liquor drink tax is also imposed on the acquisition cost of alcoholic liquor used in free samples offered by clubs and drinking establishments.

The City receives 70% of these funds and distributes 1/3 to the General Fund, 1/3 to the Special Parks and Recreation Fund, and 1/3 to the Special Alcohol fund.

This revenue generates \$2.9 million, which represents a 8.3% increase from the prior year.

The graph below provides a ten-year history.

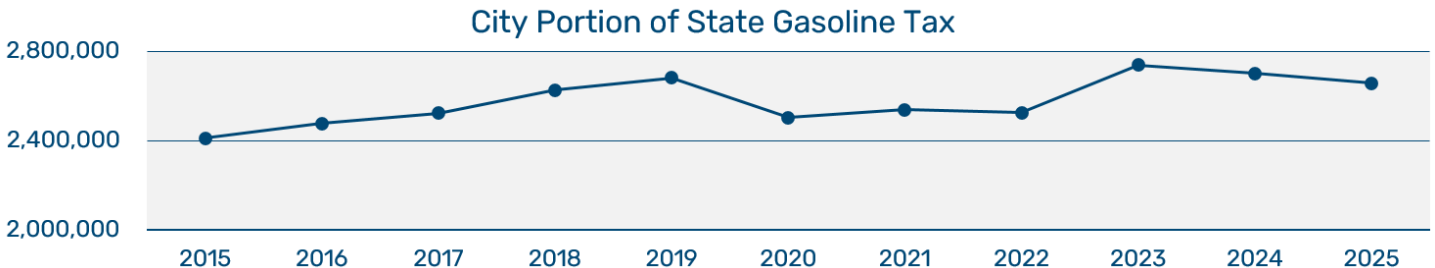


## CITY PORTION OF THE STATE GASOLINE TAX

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

This revenue generates \$2.7 million, which is a 1.6% decrease over the prior year.

The graph below provides a ten-year history.

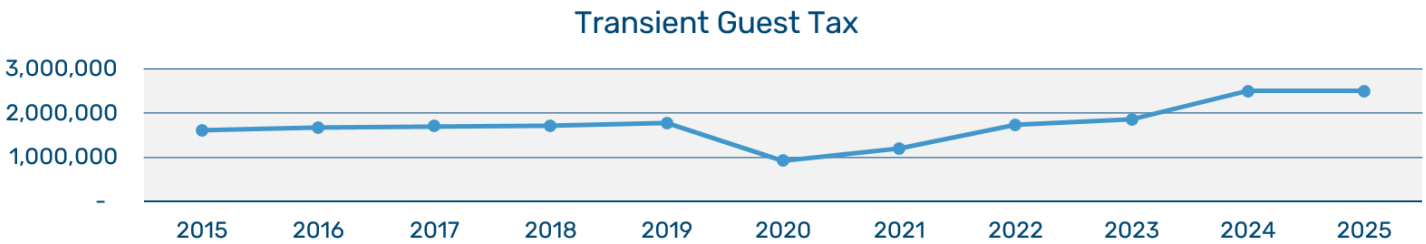


## TRANSIENT GUEST TAX

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

This revenue generates \$2.5 million, which is flat compared to the prior year.

The graph below provides a ten-year history.

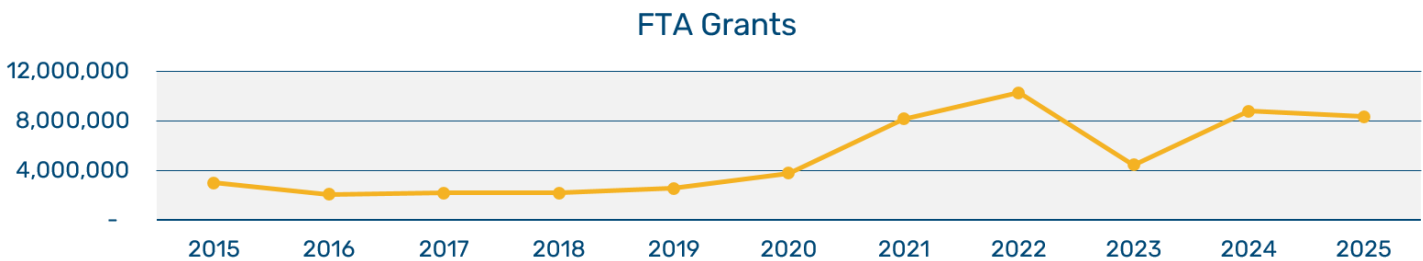


## FEDERAL TRANSIT ADMINISTRATION (FTA) GRANT

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

This revenue generates \$8.3 million, which represents a decrease of 5.3% from the prior year. The revenue is projected based on the transportation department's grant requests.

The graph below provides a ten-year history.





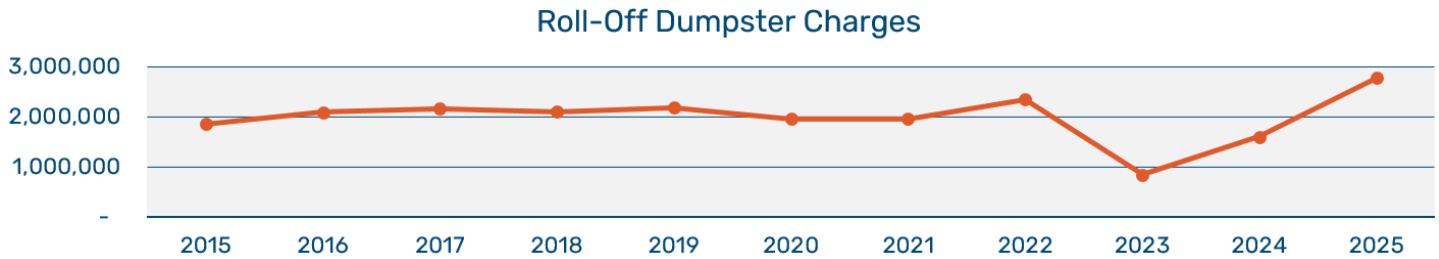
## ROLL-OFF DISPOSAL CHARGES

Roll-off services are available for high volume waste generators. Roll-off containers are ideal for commercial, industrial, and construction-demolition sites, and for peak volume generation events (such as move-in and move-out for residential complexes).

The rates are set by the City Commission and can be found here: <https://lawrenceks.org/swm/rolloffservices/>.

This revenue generates \$2.8 million which is 73.0% higher than the prior year.

The graph below provides a ten-year history.

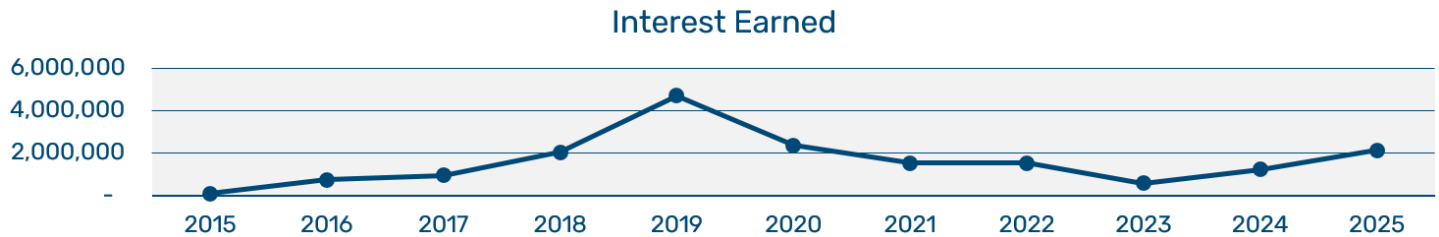


## INTEREST EARNED

These are revenues earned on the investments currently held by the City.

This revenue generates \$2.1 million, which is 74.9% higher than the prior year. This revenue is based on cash projections and traditional spending patterns.

The graph below provides a ten-year history.

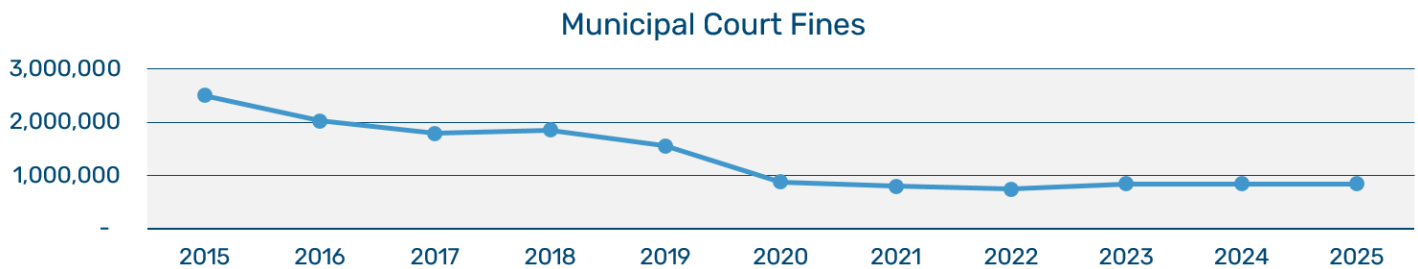


## MUNICIPAL COURT FINES

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

This revenue generates \$850,000, which is flat compared to the prior year.

The graph below provides a ten-year history.

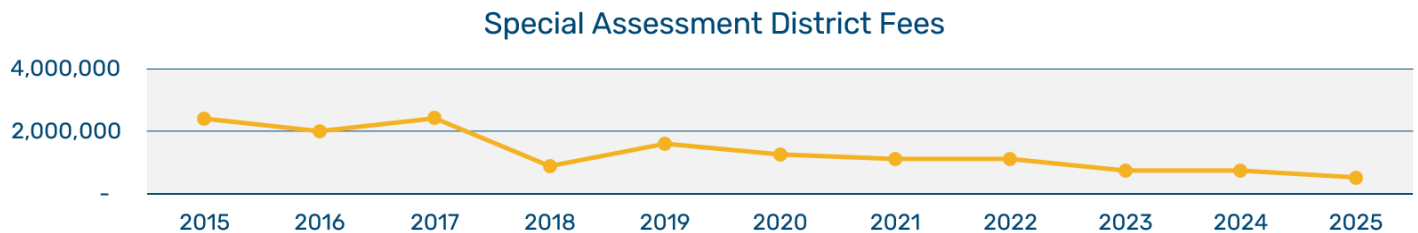


## SPECIAL ASSESSMENT DISTRICT FEES

Whenever a development, or neighborhood goes through the process to develop a Special Assessment District, those revenues are recorded here. Most Special Assessment Districts are developed for neighborhoods to share in the development expenses of improved infrastructure such as road/sidewalk improvements, traffic signalization improvements, etc.

This revenue generates \$530,000, which is a 30.5% decrease from the prior year. This revenue is projected based on current debt service requirements for the Special Assessment Districts.

The graph below provides a ten-year history.



## Revenue Transfers

Below outlines a summary of all transfers that are included in the Fiscal Year 2025 Budget with an explanation of the purpose of those transfers.

### TRANSFERS TO THE GENERAL FUND (101)

Transfers FROM	Amount	Reason
Water & Wastewater Fund	\$4,657,000	Payment-in-lieu-of-taxes (PILOT)
Solid Waste Fund	\$919,000	Payment-in-lieu-of-taxes (PILOT)
Stormwater Fund	\$420,000	Payment-in-lieu-of-taxes (PILOT)
<b>Total</b>	<b>\$5,387,000</b>	

### TRANSFERS FROM THE GENERAL FUND (101)

Transfers TO	Amount	Reason
Airport Fund	\$405,000	Airport Operations Support
Bond & Interest Fund	\$398,000	Savings from the "Green Bonded" projects used to pay for the debt
Special Alcohol Fund	\$146,000	Support for Housing Initiatives
Health & Wellness	\$85,000	Transfer to Police Department
<b>Total</b>	<b>\$1,134,000</b>	

### TRANSFERS TO THE SPECIAL ALCOHOL FUND (222)

Transfers FROM	Amount	Reason
General Fund	\$146,000	Support for Housing Initiatives
<b>Total</b>	<b>\$146,000</b>	

### TRANSFERS TO THE AIRPORT FUND (241)

Transfers FROM	Amount	Reason
General Fund	\$405,000	Airport Operations Support
<b>Total</b>	<b>\$155,000</b>	

### TRANSFERS TO THE BOND & INTEREST FUND (301)

Transfers FROM	Amount	Reason
General Fund	\$398,000	Green Bonds
<b>Total</b>	<b>\$398,000</b>	

## Revenue Transfers Continued

### TRANSFERS FROM THE WATER & WASTEWATER FUND (501)

Transfers TO	Amount	Reason
General Fund	\$4,657,000	Payment-in-lieu-of-taxes (PILOT)
<b>Total</b>	<b>\$4,657,000</b>	

### TRANSFERS FROM THE SOLID WASTE FUND (502)

Transfers TO	Amount	Reason
General Fund	\$919,000	Payment-in-lieu-of-taxes (PILOT)
<b>Total</b>	<b>\$919,000</b>	

### TRANSFERS FROM THE STORMWATER FUND (504)

Transfers TO	Amount	Reason
General Fund	\$420,000	Payment-in-lieu-of-taxes (PILOT)
<b>Total</b>	<b>\$420,000</b>	

### TRANSFERS TO THE HEALTH & WELLNESS FUND (602)

Transfers FROM	Amount	Reason
General Fund	\$85,000	Transfer for PD
<b>Total</b>	<b>\$85,000</b>	

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# APPENDIX B: PERSONNEL SUMMARY

# 2025 PERSONNEL SUMMARY

## INTRODUCTION

This appendix is intended to help outline the authorized number of full-time equivalents (FTEs) that are included in the Adopted Budget. The charts below summarize FTEs by both department and fund. In the following pages, the positions are included and organized by department. An FTE is calculated by taking the total hours for all employees and dividing by 2080.

DEPARTMENT	2025 FTE
City Clerk	3.00
City Commission	5.00
Communications	6.00
Finance	32.30
Fire Medical	227.60
Human Resources	12.00
Information Technology	22.00
Municipal Services & Operations	344.95
Office of the City Attorney	19.50
Office of the City Manager	10.00
Parks & Recreation	75.00
Planning & Development Services	38.00
Police	186.00
Transit and Parking	17.75
<b>TOTAL</b>	<b>999.10</b>

FUND	2025 FTE
Administrative Services Fund	105.90
Airport Improvement Fund	1.55
Community Development Fund	2.10
Fair Housing Grant	0.10
Farmland Remediation Fund	1.40
General Fund	605.96
Federal Grant Fund	4.30
Guest Tax Fund	3.59
Home Program Fund	0.35
Public Parking Fund	13.20
Health and Wellness Fund	1.00
Risk Management	1.00
Solid Waste Fund	87.70
State Grant Fund	2.00
Storm Water Fund	21.45
Transit Sales Tax Fund	3.30
Transportation Planning Fund	2.40
Water/Wastewater Fund	141.80
<b>TOTAL</b>	<b>999.10</b>



# Personnel by Department

CITY CLERK	
Position Title	2025 FTE
Administrative Technician	1.00
City Clerk	1.00
Deputy City Clerk	1.00
<b>TOTAL</b>	<b>3.00</b>
Fund	2025 FTE
Administrative Services	3.00
<b>TOTAL</b>	<b>3.00</b>

CITY COMMISSION	
Position Title	2025 FTE
City Commissioner	5.00
<b>TOTAL</b>	<b>5.00</b>
Fund	2025 FTE
Administrative Services	5.00
<b>TOTAL</b>	<b>5.00</b>

COMMUNICATIONS	
Position Title	2025 FTE
Brand Manager	1.00
Community Engagement and Communications Specialist	1.00
Communications and Community Relations Director	1.00
Media/Creative Specialist	1.00
Video Production Specialist	1.00
Web Content Administrator	1.00
<b>TOTAL</b>	<b>6.00</b>

COMMUNICATIONS CONTINUED	
Fund	2025 FTE
Administrative Services	6.00
<b>TOTAL</b>	<b>6.00</b>

FINANCE	
Position Title	2025 FTE
Accountant	2.85
Administrative Assistant	1.00
Assistant Finance Director	1.00
Budget Analyst	2.00
Budget Manager	1.00
Buyer	2.00
Customer Service Supervisor	1.00
Finance Director	1.00
Financial Specialist	8.00
Financial Supervisor	1.00
Financial Technician	7.00
Grant Administrator	1.00
Purchasing Manager	1.00
Senior Accountant	0.95
Senior Financial Specialist	1.50
<b>TOTAL</b>	<b>32.30</b>
Fund	2025 FTE
Administrative Services	32.30
<b>TOTAL</b>	<b>32.30</b>

# Personnel by Department

FIRE MEDICAL	
Position Title	2025 FTE
Administrative Specialist	2.00
Fire Battalion Chief	5.60
Fire Captain	23.00
Fire Chief	1.00
Fire Chief of Staff	1.00
Fire Deputy Chief	1.00
Fire Division Chief	5.80
Fire Engineer/AEMT	50.40
Fire Engineer/Paramedic	33.60
Fire Lieutenant/AEMT	22.00
Fire Lieutenant/Paramedic	13.60
Firefighter	14.00
Firefighter/AEMT	4.20
Firefighter/Paramedic	43.40
Fire Medical Analyst	1.00
Logistics Technician	1.00
Medical Billing Technician	1.00
Medical Claims Supervisor	1.00
Mobile Integrated Health Technician	2.00
Senior Administrative Specialist	1.00
<b>TOTAL</b>	<b>227.60</b>
Fund	2025 FTE
General	227.60
<b>TOTAL</b>	<b>227.60</b>

HUMAN RESOURCES	
Position Title	2025 FTE
Assistant HR Director	1.00

HUMAN RESOURCES CONTINUED	
HR Advisor	4.00
HR Analyst	1.00
HR Director	1.00
HR Technician	1.00
Payroll Analyst	2.00
Payroll Manager	1.00
Risk Manager	1.00
<b>TOTAL</b>	<b>12.00</b>
Fund	2025 FTE
Administrative Services	10.00
Health & Wellness	1.00
Risk Management Fund	1.00
<b>TOTAL</b>	<b>12.00</b>

INFORMATION TECHNOLOGY	
Position Title	2025 FTE
Administrative Technician	1.00
Application Developer II	1.00
Applications Administrator II	3.00
Applications Administrator III	1.00
Cybersecurity Manager	1.00
Database Administrator	1.00
GIS Manager	1.00
Helpdesk Technician I	1.00
Helpdesk Technician II	1.00
Infrastructure Manager	1.00
IT GIS Administrator II	1.00

# Personnel by Department

IT CONTINUED	
Information Technology Director	1.00
Network Administrator I	1.00
Network Administrator III	1.00
Performance Improvement	1.00
PMO Manager	1.00
Project Manager-Information Technology	1.00
Senior Helpdesk Technician	1.00
Senior Systems Technician	1.00
Technology Operations Manager	1.00
<b>TOTAL</b>	<b>22.00</b>
Fund	2025 FTE
Administrative Services	22.00
<b>TOTAL</b>	<b>22.00</b>

MUNICIPAL SERVICES & OPERATIONS	
Position Title	2025 FTE
ADA Compliance Administrator	1.00
Administrative Specialist	2.00
Administrative Technician	3.00
AMI Lead Operator	1.00
AMI Program Manager	1.00
AMI Technician	2.00
Asset Management Applications	1.00
Assistant MSO Director	1.00
City Engineer	1.00
City Surveyor	1.00

MUNICIPAL SERVICES & OPERATIONS	
Deputy MSO Director	1.00
Electrician	2.00
Engineering Program Manager	6.00
Engineering Technician	1.00
Field Lead Operator	8.00
Field Operations Equipment Operator	3.00
Field Technologist	1.00
General Manager Solid Waste	1.00
GIS Analyst	3.00
GIS Technician	3.00
Help Desk Technician	1.00
HVAC Technician	2.00
Information Technology Senior Analyst	1.00
Instrumentation Technician	3.00
Light Vehicle Technician I	3.00
Master Mechanic I	1.00
Master Mechanic II	5.00
Mechanic	1.00
MSO Analyst	1.00
MSO Analyst Administration	1.00
MSO Analyst Data	1.00
MSO Asset and Innovation Manager	1.00
MSO Communications and Community Engagement Specialist	1.00
MSO Division Manager Treatment	1.00
MSO Field Technician Specialist I	3.00

# Personnel by Department

MUNICIPAL SERVICES & OPERATIONS		MUNICIPAL SERVICES & OPERATIONS	
MSO Field Technician Specialist II	2.00	MSO Supervisor Solid Waste	4.00
MSO Field Technologist I	6.00	MSO Supervisor Street	4.00
MSO Field Technologist II	1.00	MSO Supervisor Traffic	1.00
MSO General Manager Administration	1.00	MSO Technician Programs	4.00
MSO General Manager Field Operations Inspections	1.00	MSO Technician Utilities	14.00
MSO Inventory Administrator	2.00	MSO Technologist I	2.00
MSO Inventory Administrator Fleet	1.00	MSO Director	1.00
MSO Inventory Assistant Fleet	1.00	Planner I	1.00
MSO Maintenance Technician Building Structure	3.00	Planner II	1.00
MSO Maintenance Technician Solid Waste	6.00	Plumber II	1.00
MSO Management Analyst	1.00	Project Engineer II	1.00
MSO Manager Building Structure	1.00	Project Inspector I	8.00
MSO Manager Environmental	2.00	Project Inspector II	1.00
MSO Manager Field	2.00	Project Manager-Construction	1.00
MSO Manager Fleet	1.00	ROW Manager	1.00
MSO Manager Treatment	5.00	Senior Administrative Specialist	1.00
MSO Manager Water Quality Lab	1.00	Senior Project Engineer	5.95
MSO Operational Technician Specialist	2.00	Solid Waste Loader	30.00
MSO Operations Supervisor Solid Waste	1.00	Solid Waste Operator	39.00
MSO Program Administrator	8.00	Street Maintenance Lead Operator	1.00
MSO Specialist	1.00	Street Maintenance Operator I	10.00
MSO Supervisor Field	4.00	Street Maintenance Operator II	16.00
MSO Supervisor Fleet	2.00	Street Maintenance Operator III	1.00
MSO Supervisor Inspections	1.00	Tire Technician	1.00
		Traffic Control Technician III	1.00
		Traffic Signal Technician II	3.00
		Transportation Planning Manager	1.00
		Utility Field Representative	6.00

# Personnel by Department

## MUNICIPAL SERVICES & OPERATIONS

Utility Operator I	23.00
Utility Operator II	20.00
Utility Operator III	10.00
Water Quality Lab Technician I	4.00
Water Quality Lab Technician II	2.00

<b>TOTAL</b>	<b>344.95</b>
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Fund	2025 FTE
Administrative Services	17.15
Airport Fund	1.55
Farmland Remediation	1.40
General	69.45
Public Parking	1.05
Solid Waste	87.70
State Grants	1.00
Storm Water	21.45
Transportation Planning	2.40
Water and Wastewater	141.80

<b>TOTAL</b>	<b>344.95</b>
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## OFFICE OF THE CITY ATTORNEY

Position Title	2025 FTE
Assistant City Attorney	2.00
City Attorney	1.00
City Prosecutor	1.00
Court Clerk	6.00
Court Security Guard	1.50
Deputy City Attorney	1.00
Legal Assistant	2.00
Municipal Court Judge	1.00

## OFFICE OF THE CITY ATTORNEY

Municipal Court Manager	1.00
Senior Administrative Specialist	1.00
Senior Court Clerk	1.00
Supervising City Prosecutor	1.00

<b>TOTAL</b>	<b>19.50</b>
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Fund	2025 FTE
Administrative Services	4.45
Fair Housing Grant	0.10
General	12.95
Public Parking	2.00

<b>TOTAL</b>	<b>19.50</b>
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## OFFICE OF THE CITY MANAGER

Position Title	2025 FTE
Assistant City Manager	2.00
City Manager	1.00
Director of Economic Development	1.00
Director of Equity and Inclusion	1.00
Economic Development Analyst	1.00
Homeless Solutions Director	1.00
Homeless Program Coordinator	1.00
Organizational Equity Coordinator	1.00
Sustainability Director	1.00

<b>TOTAL</b>	<b>10.00</b>
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Fund	2025 FTE
Administrative Services	6.00
General	3.00
State Grants	1.00

<b>TOTAL</b>	<b>10.00</b>
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# Personnel by Department

PARKS & RECREATION	
Position Title	2025 FTE
Administrative Specialist	2.00
Assistant Aquatics Supervisor	1.00
Assistant Golf Course Professional	1.00
Assistant Parks and Recreation Director	3.00
Communications and Events Coordinator	2.00
Communications and Events Manager	1.00
Forester	4.00
Forestry Supervisor	1.00
Golf Course Professional	1.00
Golf Course Supervisor	1.00
Horticulture Manager	1.00
Horticulture Supervisor	1.00
Horticulturist	6.00
Nature Center Supervisor	1.00
Nature Programmer	1.00
Park District Supervisor	1.00
Park Facility Maintenance Supervisor	6.00
Park Facility Maintenance Technician	18.00
Park Operations Manager	2.00
Parks and Recreation Director	1.00
Recreation Facility Operations Programmer	2.00
Recreation Facility Operations Supervisor	2.00

PARKS & RECREATION CONTINUED	
Recreation Operations Manager	2.00
Recreation Program Supervisor	3.00
Recreation Programmer	5.00
Senior Administrative Specialist	2.00
Senior Park Facility Maintenance	4.00
<b>TOTAL</b>	<b>75.00</b>
Fund	2025 FTE
General	71.41
Guest Tax	3.59
<b>TOTAL</b>	<b>75.00</b>

PLANNING & DEVELOPMENT SERVICES	
Position Title	2025 FTE
Administration Manager	1.00
Administrative Specialist	1.00
Administrative Technician	2.00
Assistant Planning and Development Services Director	2.00
Building Inspector	3.00
Code Compliance Supervisor	1.00
Code Enforcement Officer	3.00
Code Official	1.00
Community Development Analyst	1.00
Deputy Code Official	1.00

# Personnel by Department

## PLANNING & DEVELOPMENT SERVICES

Housing Administrator	1.00
Permit Technician	1.00
Planner I	3.00
Planner II	6.00
Planning and Development Analyst	1.00
Planning and Development Services Director	1.00
Planning Manager	1.00
Planning Technician	1.00
Plans Examiner	2.00
Project Specialist	1.00
Rental Licensing Technician	1.00
Senior Administrative Specialist	1.00
Senior Code Enforcement Officer	2.00

**TOTAL 38.00**

Fund	2025 FTE
Community Development	2.10
General	35.55
Home Grant	0.35

**TOTAL 38.00**

## POLICE

Position Title	2025 FTE
Accreditation Manager	1.00
Administrative Specialist	3.00
Animal Control Officer	2.00

## POLICE CONTINUED

Community Service Technician	2.00
Corporal	12.00
Crime Analyst	2.00
Crime Scene Technician	1.00
Crime Scene Technician Coordinator	1.00
Deputy Police Chief	2.00
Detective	17.00
Evidence Technician	3.00
Information Technology Technician	2.00
Network Administrator I	1.00
Network Manager	1.00
Police Analyst	1.00
Police Chief	1.00
Police Civilian Investigator	4.00
Police Communications Manager	1.00
Police Lieutenant	7.00
Police Major	4.00
Police Officer	91.00
Police Records Clerk	5.00
Police Records Manager	1.00
Police Sergeant	18.00
Senior Administrative Specialist	1.00
System Administrator	1.00
Victim Assistance Coordinator	1.00

**TOTAL 186.00**

Fund	2025 FTE
General	186.00

**TOTAL 186.00**



# Personnel by Department

<b>TRANSIT &amp; PARKING</b>	
Position Title	2025 FTE
Assistant Director of Transit	1.00
Communications Manager	0.75
Director of Transit	1.00
Parking Control Officer	5.00
Parking Field Supervisor	1.00
Parking Maintenance Technician	1.00
Parking Manager	1.00
Public Parking Support Staff	1.00
Rider Success Specialist	1.00
Senior Parking Control Officer	1.00
Transit Field Staff Support	1.00
Transit Grant and Budget Manager	1.00
Transit Planner II	1.00
Transportation Specialist	1.00
<b>TOTAL</b>	<b>17.75</b>
Fund	2025 FTE
Federal Grants	4.30
Public Parking	10.15
Transit Sales Tax	3.30
<b>TOTAL</b>	<b>17.75</b>

# APPENDIX C: LEGAL DEBT MARGIN

The Bond and Interest Fund is used to account for the resources dedicated to the payment of the principal and interest on the City's general obligation bonds. Revenues come from property taxes, special assessments, interest earnings, and transfers of surplus funds from capital projects. The City's general obligation debt rating is Aa1. The City's revenue bond rating is Aa2.

The City is limited by State law in the amount of general obligation debt it can incur (for more information regarding debt, please refer to our Budget Policy section). This limit is set at 30% of the total assessed valuation, including motor vehicle assessments. The legal debt margin as of June 2024 is computed as follows:

<b>2024/2025 Total Assessed Tangible Valuation</b>	<b>\$ 1,524,325,597</b>
<b>Debt Limit Ratio</b>	<b>30%</b>
<b>Debt Limit</b>	<b>457,297,679</b>
<b>Outstanding Debt Subject to Debt Limit</b>	<b>\$ 128,437,644</b>
<b>Legal Debt Margin</b>	<b>\$ 328,860,035</b>

**Note:** General obligation bonds and temporary notes issued to finance utility improvements, revenue bonds, and certain refunding bonds are not subject to the debt limit pursuant to K.S.A. 10-301 et seq.

## CURRENT GENERAL OBLIGATION DEBT

YEAR ENDING	PRINCIPAL	INTEREST	TOTAL DUE
2024	7,592,889	3,333,485	\$ 10,926,374
2025	7,302,291	2,973,360	\$ 10,275,651
2026	7,134,379	2,726,505	\$ 9,860,884
2027	7,115,099	2,480,847	\$ 9,595,946
2028	6,292,282	2,216,730	\$ 8,509,012
2029-2033	31,546,120	7,768,551	\$ 39,314,671
2034-2038	19,779,992	3,351,824	\$ 23,131,816
2039-2043	9,021,897	1,183,411	\$ 10,205,308
2044-2048	3,650,000	486,088	\$ 4,136,088
2049-2053	2,380,000	101,894	\$ 2,481,894
	<b>\$ 101,814,949</b>	<b>\$ 26,622,695</b>	<b>\$ 128,437,644</b>

# APPENDIX D: DEFINITIONS

ACRONYMS

GLOSSARY

## ACRONYMS

<b>CIP</b>	Capital Improvement Plan
<b>DOT</b>	Department of Transportation
<b>ERU</b>	Equivalent Residential Unit
<b>FAA</b>	Federal Airport Administration
<b>FTE</b>	Full Time Equivalent
<b>GASB</b>	Government Accounting Standards Board
<b>GFOA</b>	Government Finance Officers Association
<b>GIS</b>	Geographic Information System
<b>GO Bonds</b>	General Obligation Bonds
<b>HHW</b>	Household Hazardous Waste
<b>HUD</b>	Housing and Urban Development
<b>IAFF</b>	International Association of Fire Fighters
<b>KDOT</b>	Kansas Department of Transportation
<b>KU</b>	University of Kansas
<b>LEC</b>	Lawrence Douglas County Law Enforcement Center
<b>LKPD</b>	Lawrence, Kansas Police Department
<b>LPOA</b>	Lawrence Police Officers Association
<b>PBB</b>	Priority Based Budgeting
<b>PILOT</b>	Payment In Lieu of Taxes
<b>ROW</b>	Right of Way
<b>SCADA</b>	Supervisory Control and Data Acquisition
<b>TDD</b>	Transportation Development District
<b>TIF</b>	Tax Increment Financing
<b>USD 497</b>	Unified School District 497
<b>WWTP</b>	Waste Water Treatment Plan

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY

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

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

**Expenditures:** Current cash operating expenses and encumbrances.

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

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

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

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

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

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

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

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

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

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



## GLOSSARY

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

**Major Operating Funds:** Funds with appropriation greater than \$10 million.

**Minor Operating Funds:** Funds with appropriation less than or equal to \$10 million.

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

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

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

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

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

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

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

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

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

## GLOSSARY

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

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

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



## BUDGET OFFICE

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