



Lawrence 2024 Budget

KANSAS



ADOPTED OPERATING BUDGET 2024

ADOPTED CAPITAL IMPROVEMENT BUDGET

2024-2028

LAWRENCEKS.ORG/BUDGET/



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lawrence
Kansas**

For the Fiscal Year Beginning

January 01, 2023

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
Competence
Courage
Collaboration
Commitment

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July 11, 2023

Dear Mayor, City Commissioners, and Lawrence Residents,

It is my privilege to propose the 2024 operating and capital budget for the City of Lawrence, Kansas. This is the culmination of work by City staff, the governing body, and the public. As highlighted in the subsequent pages, we are primed to continue the progress of the past few years of investments guided by the Strategic Plan.

In early 2020, Lawrence – along with the rest of the world – grappled with the COVID -19 pandemic and we have been on a road to recovery ever since. Federal funding, known as the American Rescue Plan Act (ARPA), enabled us to provide the essential services our community needed during this trying time. Strong revenue growth indicates we have largely recovered, although challenges worsened by the pandemic still loom – most notably homelessness and affordable housing. The City, which utilized ARPA to fill its budget deficit the past several years, now has a structurally balanced budget due to revenue growth and targeted departmental reductions. Now with the budget balanced, federal grant resources can be dedicated to top priorities of housing, emergency shelter, and infrastructure.

This year we sought more voices in the budgeting process through the community engagement tool Balancing Act, which allowed participants to change service levels in the numerous programs across the Strategic Plan’s outcome areas. It is a valuable tool as we look to gauge where the community would like to see increased services, and where they are open to reduced services in order to balance expectations with limited resources. Initial feedback from the exercise show, on average, the desire for increased service levels in Street Maintenance and Housing Initiatives. On the other side, results indicate willingness to decrease service levels in various Parks & Recreation programs, especially the golf course, as well as the Office of the Police Chief. It is my hope you will see this feedback reflected in the proposed budget.

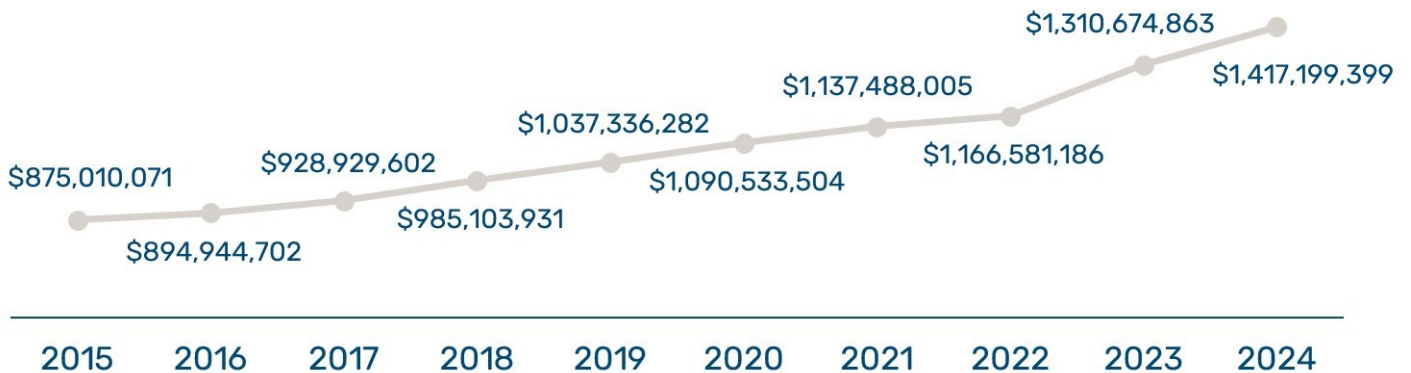
We have already made great strides in aligning our budgeting process with our Strategic Plan, but there is still much more to be done. The five outcomes – Unmistakable Identity, Safe & Secure, Strong, Welcoming Neighborhoods, Prosperity & Economic Security, and Connected City – are ambitious and require us to continually re-assess our priorities and balance our resources. The work is never finished as we move forward in our mission to create a community where all enjoy life and feel at home.

Revenues

As previously noted, all signs indicate the economy has largely recovered from the downturn during the pandemic. The projections for 2024 forecast continued revenue growth, while maintaining our commitment to sound fiscal stewardship to avoid shortfalls due to economic uncertainties.

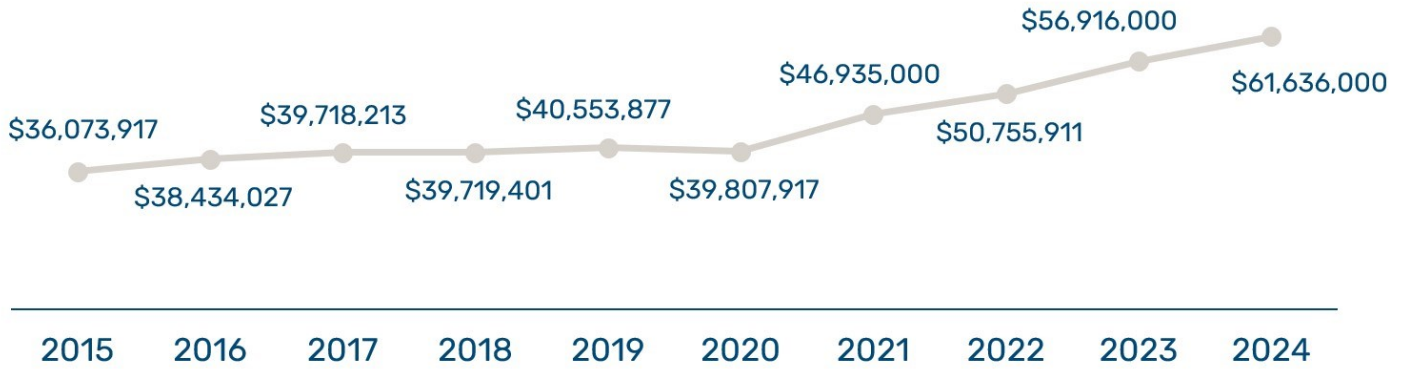
The assessed valuation for the 2024 budget year is approximately 7% higher than the previous year. No property tax rate increase is proposed, but the 2024 Recommended Budget will require the levy of a property tax rate exceeding the revenue neutral rate, which is the rate needed to collect the same dollar amount of property tax as last year using this tax year’s assessed valuation. State statutes require the City to give notice of its intent to exceed the revenue neutral rate, to hold a special hearing, and to pass a resolution to that effect before adopting the budget.

City of Lawrence
Assessed Valuation



Another major revenue stream are the sales taxes, which have increased substantially during the economic recovery period. However, it remains one of the most volatile revenue streams and difficult to predict. The 2024 Recommended Budget assumes approximately 8% growth over the 2023 Revised Budget.

City of Lawrence
Sales Tax



There are revenue increases that have been identified in the City utilities (water/wastewater, solid waste, stormwater); however, those details will be presented later in 2023 with the update of the rate models, which rely on the annual financial audit.

Expenditures

Inflation remains high and the cost of construction materials, fuel, and other commodities are expected to increase in 2024. In addition to operations, there are increases in personnel so the City can remain a competitive employer. As a personnel-driven public safety and service provider, this is a main driver in the City’s budget.

Features of this Budget

This budget is presented with no property tax rate or sales tax rate increase.

This budget provides for no substantial reduction in any significant services provided by the City.

Much of what is highlighted in this budget is not new but a continuation, which speaks to the hard work that has been taking place for many years.

Closed General Fund Structural Deficit

The General Fund is the primary operating fund for the City of Lawrence and includes traditional city services such as: Fire/Medical, Police, Parks & Recreation, parts of Municipal Services Operations, and Planning & Development Services. Totaling slightly more than \$100 million, the General Fund is mainly supported by sales tax and property tax. For several years, the General Fund has been operating at a deficit – meaning expenditures have been outpacing revenues. Thanks to strong revenue growth as the economy rebounded from the pandemic, as well as actions by departments to reduce their budgets, we no longer have a deficit – *and we were able to accomplish this with minimal service impacts*. Without growth or targeted reductions, the City would have had to consider a tax increase or substantial service-level reductions impacting our community.

The City utilized multiple tools to achieve the necessary departmental reductions, including Priority Based Budgeting (PBB), Balancing Act, and the Community Satisfaction Survey. PBB scores programs against their alignment to the Strategic Plan and the corresponding key performance indicators, while Balancing Act allows us to gain insight on where participants would like to see increased or decreased service levels. Finally, the community survey is a statistically-valid tool that assesses satisfaction with the quality of City services. We are getting away from “across the board cuts” and instead focusing on the priorities of the community.

Also noteworthy is the substantial reduction in staffing of the City Manager’s Office with the elimination of an Assistant City Manager and Executive Administrative Assistant position. This work has been reallocated across remaining staff and spread down to departments.

Housing Initiatives

Affordable housing and homelessness were the top identified issues facing our community during the strategic planning process. COVID-19 has exacerbated these challenges, and the City has been exploring how to best assist our unhoused neighbors and address the need for affordable housing.

To build our capacity in a space that quite frankly, cities don’t often get involved in, we will be creating a Homeless Programs Department and hiring a dedicated director. This budget sets aside \$2 million in the General Fund to support these

operations. Additionally, the City is partnering with Tenants to Homeowners to provide much needed affordable housing stock. The Capital Improvement Plan includes \$1.1 million for the acquisition of property near Holcom Park to develop approximately 40 new units of permanent affordable housing for very low-, low-, and moderate-income households.

For us to be able to commit a total of \$3.1 million in the 2024 budget, other capital projects were postponed and only a handful of departmental and community partner organization operational enhancement requests were approved. While this is an intentional move to face one of the greatest challenges of our time, I would be remiss if I didn't note it comes at a cost to the organization and other services we provide.

A future consideration for the City of Lawrence is to increase the "affordable housing" sales tax, which is currently .05 cents. Approved by voters in 2017, this currently generates \$1.3 million in revenue for housing initiatives. It has capacity to be increased to .1 cents. This is not included in this budget proposal.

Keeping Pace with Competitive Market Compensation

We have completed the two-year investment plan outlined by McGrath and Associates, a national consulting firm specializing in public sector compensation. Now that we have "caught-up" to market, we need to "maintain" market to be a competitive employer. These investments also include multi-year agreements with our partner labor organizations. In total, the 2024 recommended budget includes an additional \$7.5 million net employee compensation and benefits.

Continued Commitment to Existing Infrastructure & Supporting Growth

The decades of neglect to the City's infrastructure pose a monumental challenge, but the City continues to make massive investments into the Capital Improvement Plan for 2024-2028 and includes \$480.73 million over the next five years. We are committed to using asset management to assure that investment decisions in our assets are aligned with achieving the City's objective and Strategic Plan outcomes at the lowest cost of ownership.

The five-year plan also includes a number of projects that are necessary for the City to continue to grow, including several utility projects, Southwest Lawrence Conveyance Corridor improvements, and a new fire medical station. However, numerous projects remain unfunded, and we must explore state and federal grant opportunities for some of these needs.

Acknowledgement

I want to thank our team members for all their work to create the 2024 Recommended Budget. The amount of effort that goes into this process cannot be understated. In particular, I recognize the work of Jeremy Willmoth, Finance Director, Alley Porter, Budget & Strategic Initiatives Manager, and Casey Toomay, Assistant City Manager. I also applaud our Executive Team for their contributions as we looked to balance department requests with the need to address important competing priorities.

Through Balancing Act and other avenues, the community has been more engaged in this budget than in previous cycles, and I look forward to additional input from the public as well as City Commission. Our work is not finished until we have heard from the community and the City Commission makes adjustments and adopts the final budget but we are excited to offer this as a starting point.

Sincerely,

A handwritten signature in black ink, appearing to read "C. Owens".

Craig S. Owens
City Manager





MAYOR
LISA LARSEN



VICE MAYOR
BART LITTLEJOHN



COMMISSIONER
BRAD FINKELDEI



COMMISSIONER
COURTNEY SHIPLEY



COMMISSIONER
AMBER SELLERS

BRANDON MCGUIRE
Assistant City Manager

CRAIG OWENS
City Manager

CASEY TOOMAY
Assistant City Manager

Environmental Sustainability
KATHY RICHARDSON
Director

Communications & Community Relations
CORI WALLACE
Director

Equity & Inclusion
FARRIS MUHAMMAD
Director

Homeless Solutions
TBD

City Attorney's Office
TONI WHEELER
City Attorney

Finance
JEREMY WILLMOTH
Director

Municipal Services & Operations
MELISSA SIEBEN
Director

City Clerk's Office
SHERRI RIEDEMANN
City Clerk

Human Resources
MEGAN DODGE
Director

Parking & Transit
ADAM WEIGEL
Transit & Parking Manager

Economic Development
BRITT CRUM-CANO
Director

Information Technology
BRIAN THOMAS
Director

Parks & Recreation
DEREK ROGERS
Director

Lawrence-Douglas County
Fire/Medical
RICH LLEWELLYN
LDCFM Chief

Planning & Development Services
JEFF CRICK
Director

Police Department
RICH LOCKHART
Police Chief

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.

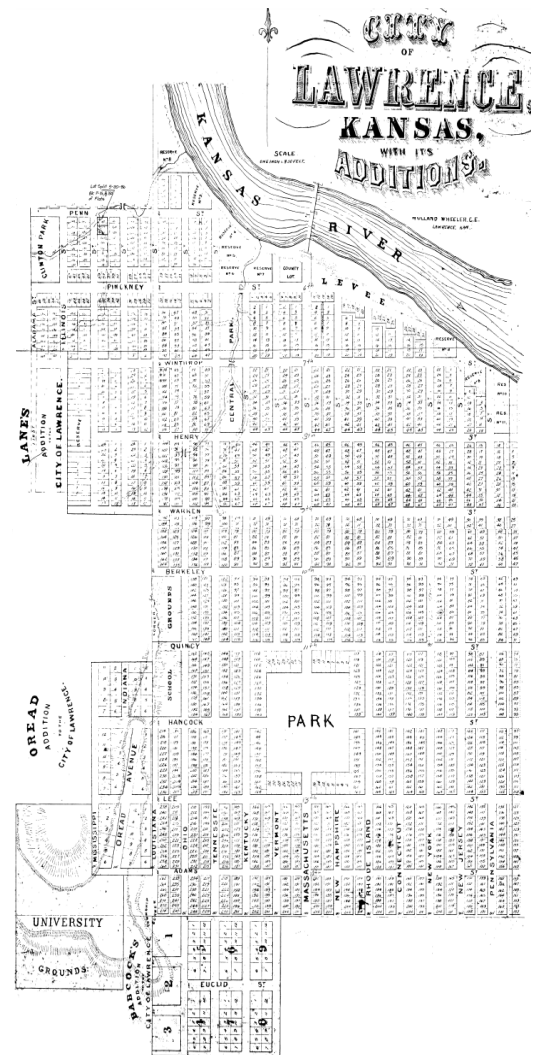
AUGUST 1, 1854 The first settlers from Vermont and Massachusetts reach Lawrence. Abolitionists from New England saw the new territory as an opportunity to settle with like-minded abolitionists.

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.

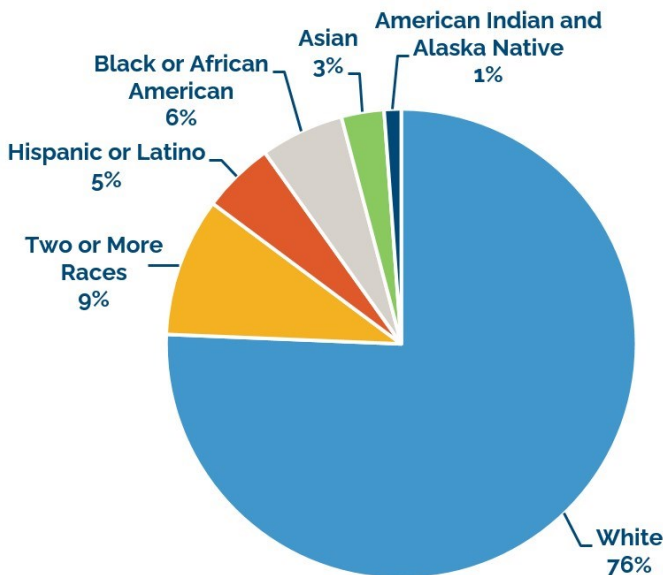
The City provides a full range of services, which include police and fire protection, construction and maintenance of infrastructure, community planning and development, and recreational and cultural activities. The City also operates water, wastewater, and stormwater utilities. In addition, the City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

Demographics

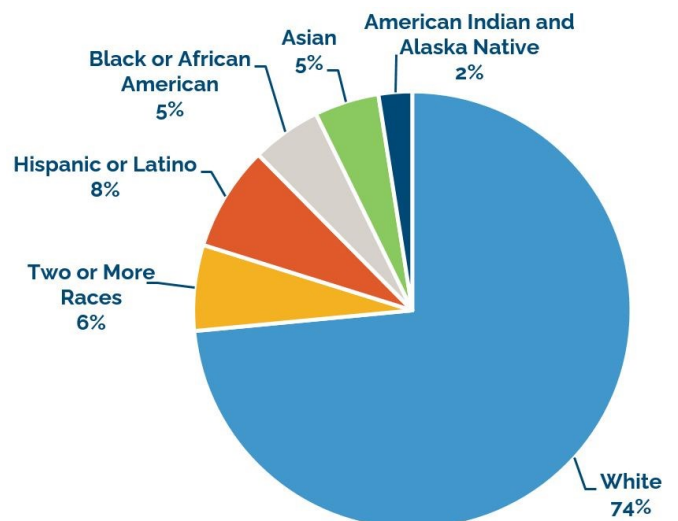
All demographic information for the City of Lawrence comes from the 2020 Census, the 2021 American Community Survey, and the City's Planning and Development Services Department, which collects population data. As of **2020**, the population of Lawrence is 94,934.

Race & Ethnicity Demographics

Lawrence Race & Ethnicity Demographics



Kansas Race & Ethnicity Demographics

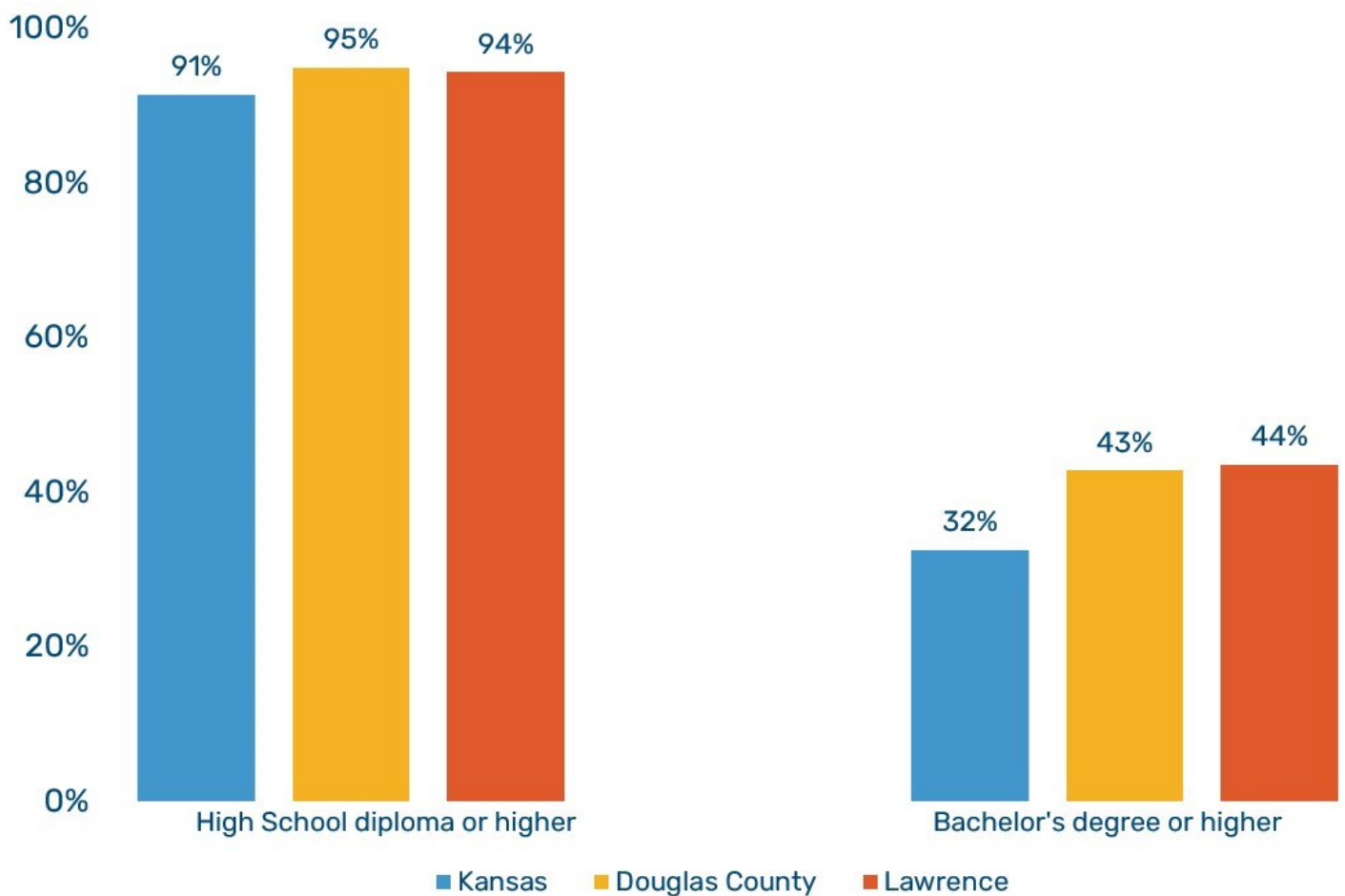


Education

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 14 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

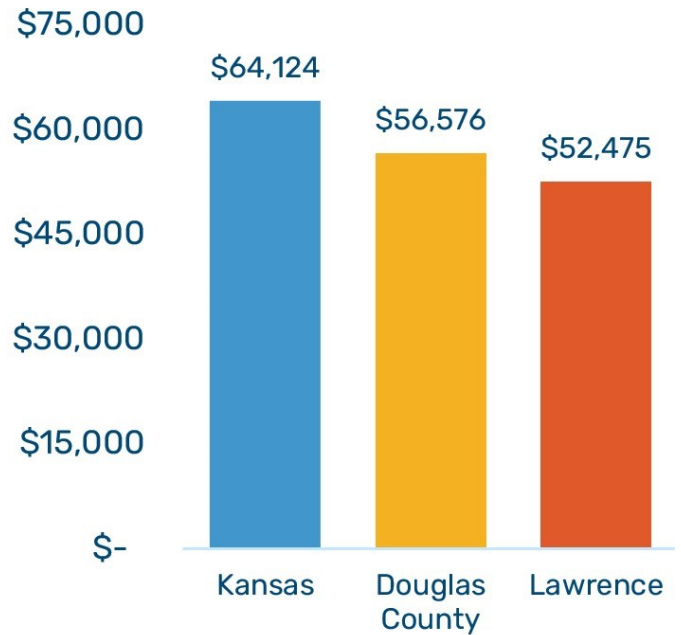
Lawrence has a diverse and varied economy with multiple retail and commercial hubs throughout the city.

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

At the end of 2022, the City's unemployment rate was 2.4% compared to 2.9% for the State of Kansas and the national rate of 3.5%.

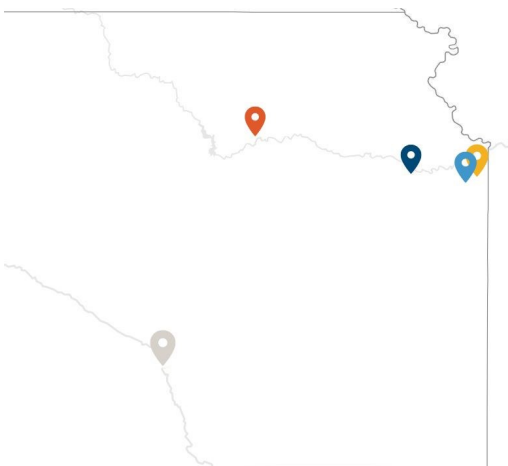
Top employers in the city are the University of Kansas, and Lawrence Memorial Hospital, along with the Lawrence Public School system, and private employers, such as Berry Plastics and Hallmark Cards.

Median Household Income (2021)



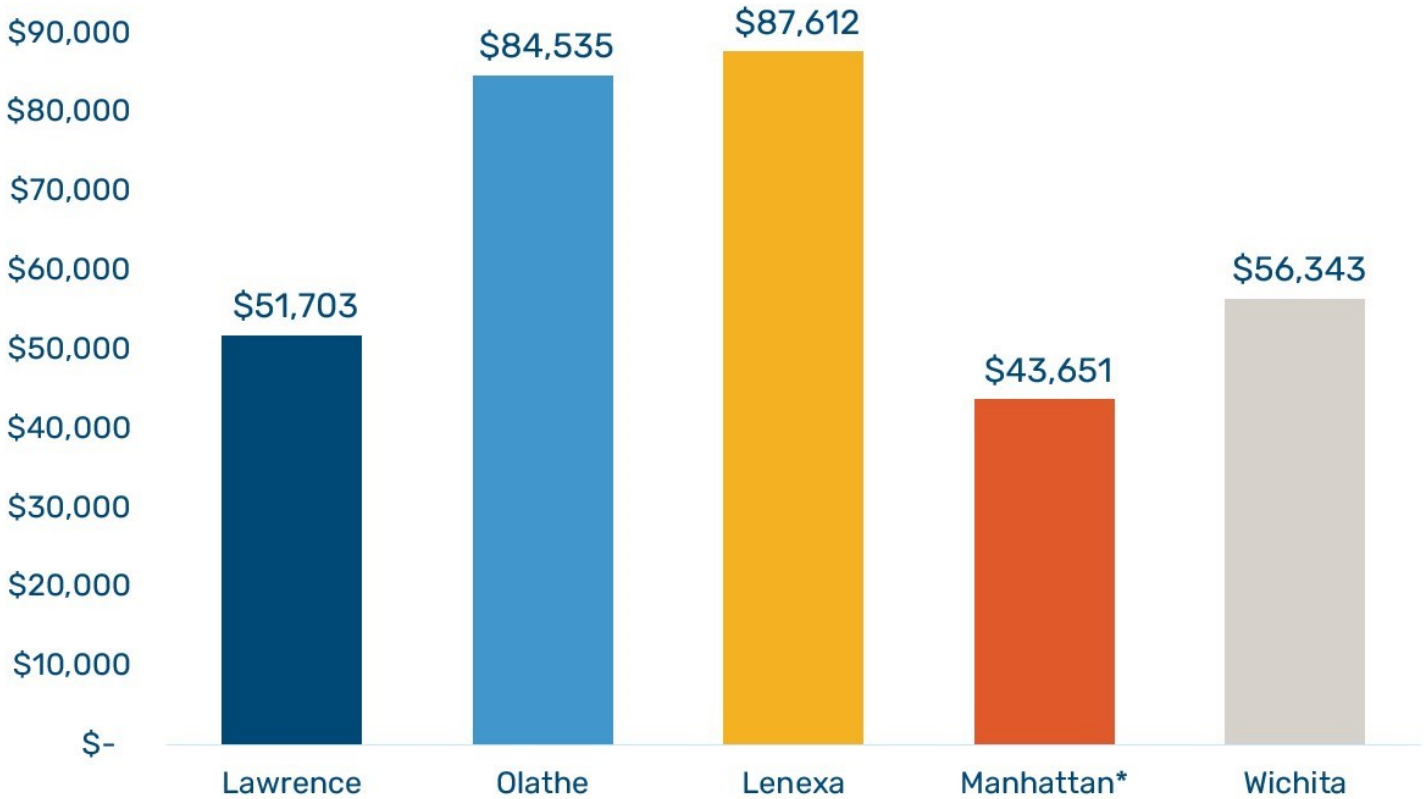
POPULATION

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.



LAWRENCE	94,934
OLATHE	141,290
LENEXA	57,434
MANHATTAN	54,100
WICHITA	397,532

PER CAPITA INCOME



The statistical information for each peer city can be found in their respective 2022 annual comprehensive financial reports*, here:

Lawrence—<https://assets.lawrenceks.org/finance/acfr/2022-ACFR.pdf>

Olathe—<https://www.olatheks.gov/home/showpublisheddocument/20952/638239803518470000>

Lenexa—https://www.lenexa.com/government/departments___divisions/finance/financial_reports

Manhattan—<https://cityofmhk.com/DocumentCenter/View/65307/ACFR-for-the-year-ended-December-31-2021>,

*Manhattan's 2022 annual comprehensive financial report was not available at the time of submission.

Wichita—<https://www.wichita.gov/Finance/FinancialDocuments/2022%20Annual%20Comprehensive%20Financial%20Report.pdf>

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, alongside a 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 a council-manager form of government. The council is known as the City Commission, consisting of five commissioners elected at-large on a non-partisan basis.

Up to the most recent election, three commissioners are up for election every two years. Of the three commissioners up for election, the top two vote-getters are elected for a four-year term, and the third place finisher is elected for a two-year term. This ensures that every election has the potential to replace a majority of 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

CITY COMMISSION

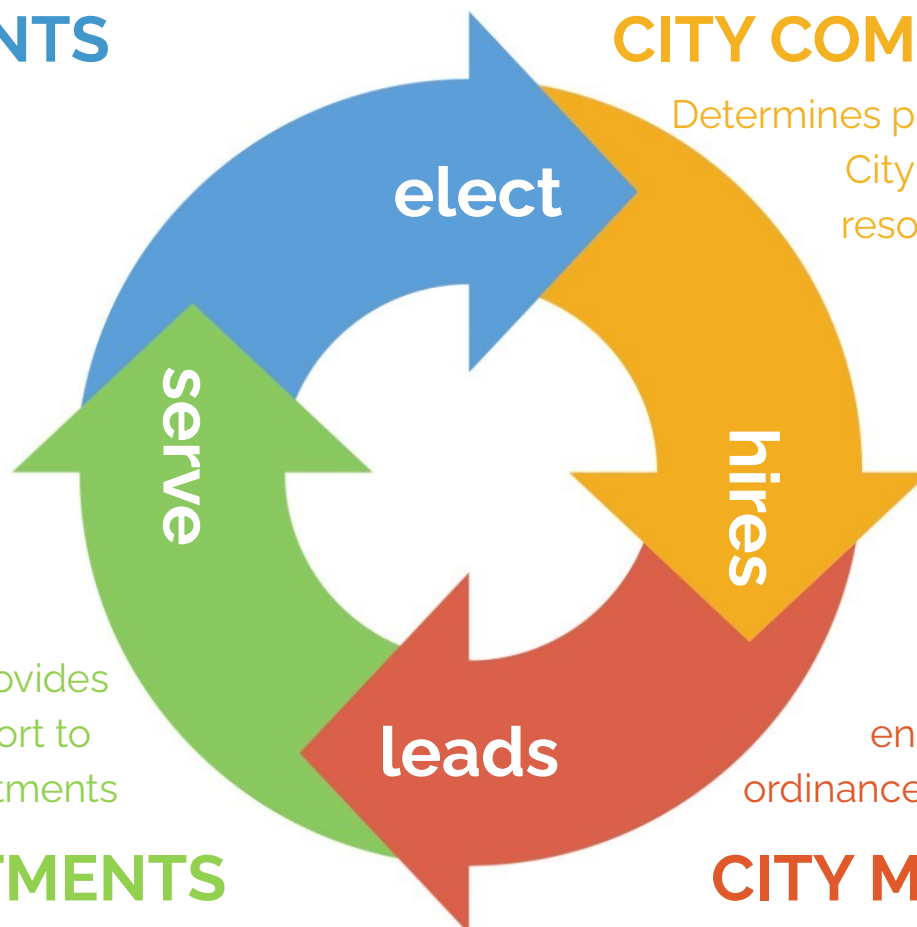
Determines policy, approves City ordinance and resolutions, adopts annual budget

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

DEPARTMENTS

Administers all city services, ensures laws and ordinances are enforced

CITY MANAGER



Projected Fund Balance (General Fund): 25%

Property Tax Mill Levy Rate

The City of Lawrence mill levy is 33.207 mills and is slightly lower than the 2023 mill levy. This is due to small changes in all three mill levy rates (general, debt service, and library). The general mill levy is 21.142, debt service is at 7.956, and the library's portion is 4.109 mills. The budget assumes an assessed valuation of \$1,417,199,399. One mill of property tax generates \$1,417,199 of revenue.

Sales Tax Projections

The 2024 Budget assumes a 8.29% increase in sales tax collected over the 2023 revised budget and a 21.44% increase over 2022 actuals.

Employee Compensation and Benefits

The 2024 Budget assumes funding for the terms outlined in the Memoranda of Understanding between the City and the Lawrence Police Officers Association (LPOA) and the Local International Fire Fighters Association (IAFF). The 2024 Budget also includes funding for a general wage adjustment equivalent to 2.5% of base salary for all other employees.

The 2024 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 2024 budget maintains the functions included in the Administration Charges Fund. This will be used to account for Human Resources, Information Technology, Finance Administration, Risk Management, City Commission, City Manager's Office, City Clerk's Office, Public Information, City Attorney's Office, and Facility Maintenance. Traditionally, these charges were borne predominately in the General Fund despite supporting the entire operation. Approximately \$19.95M has been allocated from the General Fund to all operating funds based on the proportion of each fund's operating budget and full-time employees. Additional information was included in the budget presentation located at www.lawrenceks.org/budget/current.

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

MILL LEVY RATE	decreased to 21.142 mills
ASSESSED VALUATION	increased 8.13%
TOTAL REVENUES	increased \$6,936,650 or 6.34% over FY2023 Revised
TOTAL EXPENDITURES	increased \$10,546,600 or 9.98% over FY2023 Revised

Increased revenues from assessed valuation and sales tax growth.

Expenditures are mainly driven by employee compensation.

PUBLIC TRANSPORTATION FUND

TOTAL REVENUES	Increased \$629,000 or 12.44% over FY2023 Revised
TOTAL EXPENDITURES	decreased \$5,186,000 or 46.08% over FY2023 Revised

Fund is supported by sales tax

Expenditure decrease is due to completion of multi-modal facility the previous year.

BOND AND INTEREST FUND

MILL LEVY RATE	increased to 7.956 mills
ASSESSED VALUATION	increased 8.13%
TOTAL REVENUES	increased \$621,000 or 0.96% over FY2023 Revised
TOTAL EXPENDITURES	increased \$1,690,000 or 2.59% over FY2023 Revised

Principal and Interest align with current debt service schedules.

WATER AND WASTEWATER FUND

TOTAL REVENUES	increased \$3,379,000 or 5.18% over FY2023 Revised
TOTAL EXPENDITURES	increased \$6,220,000 or 10.38% over FY2023 Revised

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

NOTE: All percentage changes are 2024 adopted budget over 2023 revised.

SOLID WASTE FUND

TOTAL REVENUES decreased \$223,000 or 1.21% over FY2023 Revised

TOTAL EXPENDITURES increased \$2,078,000 or 11.38% over FY2023 Revised

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

ADMINISTRATIVE SERVICES FUND

TOTAL EXPENDITURES decreased \$226,000 or 0.99% over FY2023 Revised

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

PUBLIC LIBRARY FUND

MILL LEVY RATE decreased to 4.109 mills. Library mill is capped at 4.5 mills.

ASSESSED VALUATION increased 8.13%

GUEST TAX FUND

TOTAL REVENUES increased \$114,000 or 4.77% over FY2023 Revised

TOTAL EXPENDITURES increased \$832,000 or 39.47% over FY2023 Revised

Funding prioritized based on strategic plan alignment.

SPECIAL ALCOHOL FUND

TOTAL REVENUES increased \$201,000 or 23.65% over FY2023 Revised

TOTAL EXPENDITURES decreased \$175,000 or 16.53% over FY2023 Revised

SPECIAL GAS TAX FUND

TOTAL REVENUES decreased \$38,000 or 1.27% over FY2023 Revised

TOTAL EXPENDITURES decreased \$333,000 or 6.41% over FY2023 Revised

NOTE: All percentage changes are 2024 adopted budget over 2023 revised.

SPECIAL RECREATION FUND

TOTAL REVENUES increased \$201,000 or 28.55% over FY2023 Revised

TOTAL EXPENDITURES increased \$86,000 or 12.22% over FY2023 Revised

PUBLIC PARKING FUND

TOTAL REVENUES increased \$223,000 or 10.26% over FY2023 Revised

TOTAL EXPENDITURES increased \$78,000 or 3.47% over FY2023 Revised

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

STORM WATER UTILITY FUND

TOTAL REVENUES decreased \$172,000 or 2.88% over FY2023 Revised

TOTAL EXPENDITURES increased \$1,446,350 or 27.05% over FY2023 Revised

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

NOTE: All percentage changes are 2024 adopted budget over 2023 revised.

FEBRUARY	Capital Improvement Plan (CIP) forms on website for public Press release on public CIP process
MARCH	CIP Project Requests are due
APRIL	Developed Service Level Rubric for Balancing Act
MAY	Budget Policy and Priority discussion with City Commission
JUNE	Departmental Budget Retreat Recommended CIP is Presented to City Commission
JULY	City Manager's Recommended Budget is Presented to the City Commission
AUGUST	Budget notice materials provided to Lawrence Journal World for publication Hold Budget Hearings and Revenue Neutral Rate
SEPTEMBER	Budget Resolution
OCTOBER	Budget submitted to County

PERSONNEL CHANGES BY DEPARTMENT

DEPARTMENT	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	+/-
City Clerk	3.00	4.00	4.00	3.00	(1.00)
City Commission	5.00	5.00	5.00	5.00	-
Communications	7.00	7.00	7.00	6.00	(1.00)
Finance	23.63	31.63	32.50	34.50	2.00
Fire Medical	216.20	216.20	219.20	226.60	7.40
Human Resources	10.00	8.00	8.00	8.00	-
Information Technology	15.50	16.50	19.50	20.54	1.04
Municipal Services & Operations	308.00	315.00	329.00	331.00	2.00
Office of the City Attorney	22.50	22.50	22.50	22.50	-
Office of the City Manager	7.00	10.00	10.00	8.17	(1.83)
Parks & Recreation*	78.28	77.28	77.75	76.38	(1.37)
Planning & Development Services	35.00	42.00	42.00	45.08	3.08
Police	183.00	183.00	183.00	184.00	1.00
Transit and Parking	10.00	12.00	13.75	19.62	5.87
TOTAL	923.98	949.98	973.20	990.39	17.19

Note: Several positions were moved between departments with the 2022 budget (i.e. payroll)

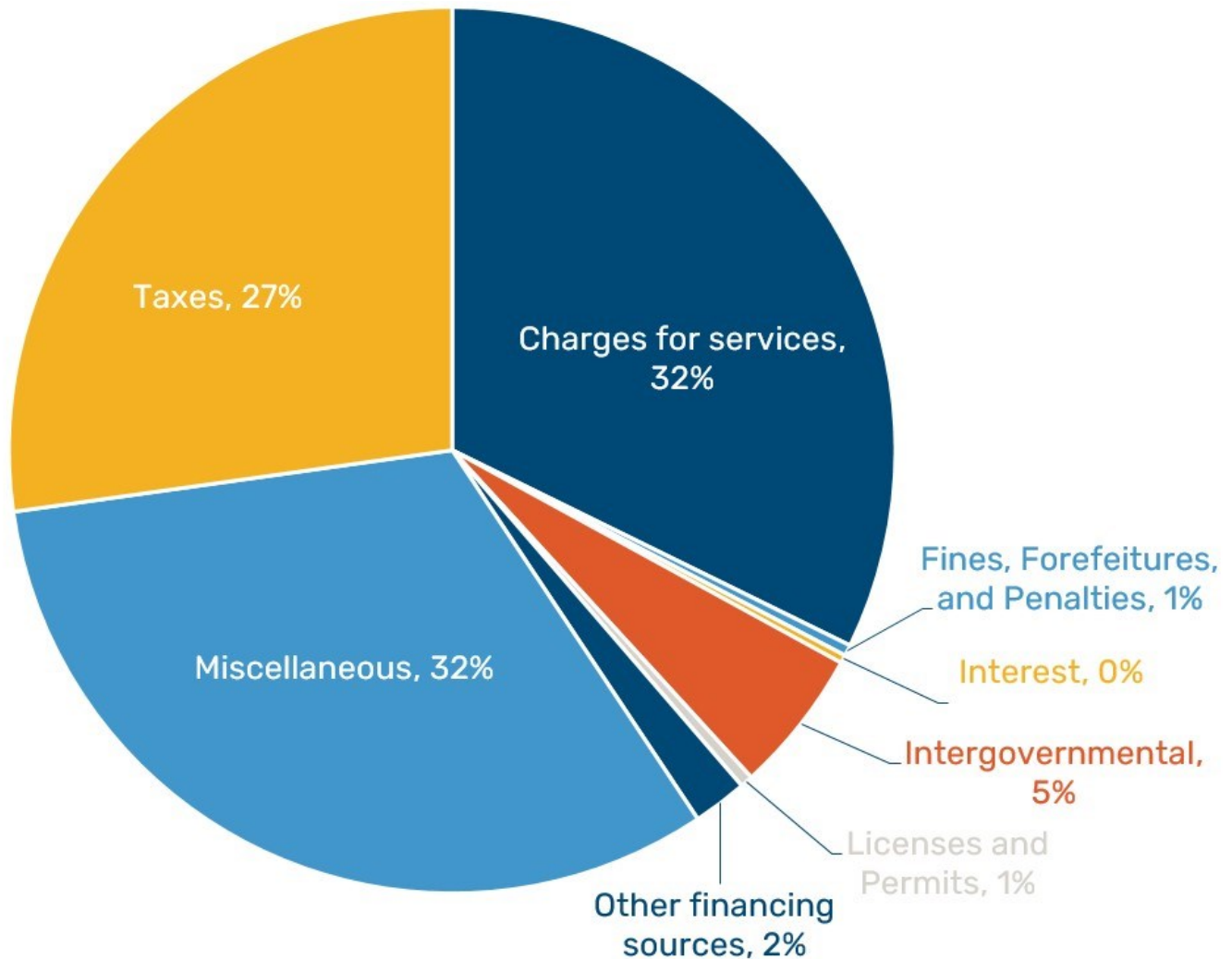
Parks and Recreation does not reflect part time summer employment.

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

PERSONNEL CHANGES BY FUND

FUND	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	+/-
(101) General Fund	521.80	580.78	593.57	602.64	9.07
(203) Transportation	0.85	0.30	1.31	1.91	0.60
(221) Guest Tax	3.00	-	1.19	2.84	1.65
(222) Special Alcohol	-	-	-	0.58	0.58
(223) Special Gasoline Tax	26.70	-	-	-	-
(241) Airport Fund	1.00	1.00	1.60	1.60	-
(245) Farmland Grant	0.70	1.00	1.50	1.50	-
Golf Course	5.50	-	-	-	-
Recreation	37.78	-	-	-	-
(501) Water/Wastewater	134.83	134.00	135.80	137.35	1.55
(502) Solid Waste	90.50	84.00	87.75	87.75	-
(503) Public Parking	10.00	10.00	10.20	10.80	0.60
(504) Storm Water	11.50	14.00	14.75	14.80	0.05
(601) Administrative Services	72.50	113.03	110.35	111.26	0.91
(602) Health and Wellness	-	-	1.00	1.00	-
(604) Risk Management Fund	1.00	1.00	1.00	1.00	-
(801) Federal Grant	2.15	4.70	5.24	7.22	1.98
(802) ARPA Grant	-	1.00	1.00	-	(1.00)
(803) Fair Housing Grant	0.10	0.10	0.05	0.05	-
(804) CDBG	2.25	2.25	2.23	2.23	-
(805) Home Grant	0.35	0.35	0.74	0.74	-
(806) Transportation Planning	1.60	1.60	1.92	3.12	1.20
(851) State Grants	-	2.00	2.00	2.00	-
TOTAL	924.11	951.11	973.2	990.39	17.19

REVENUES BY CATEGORY



Taxes: Include 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.

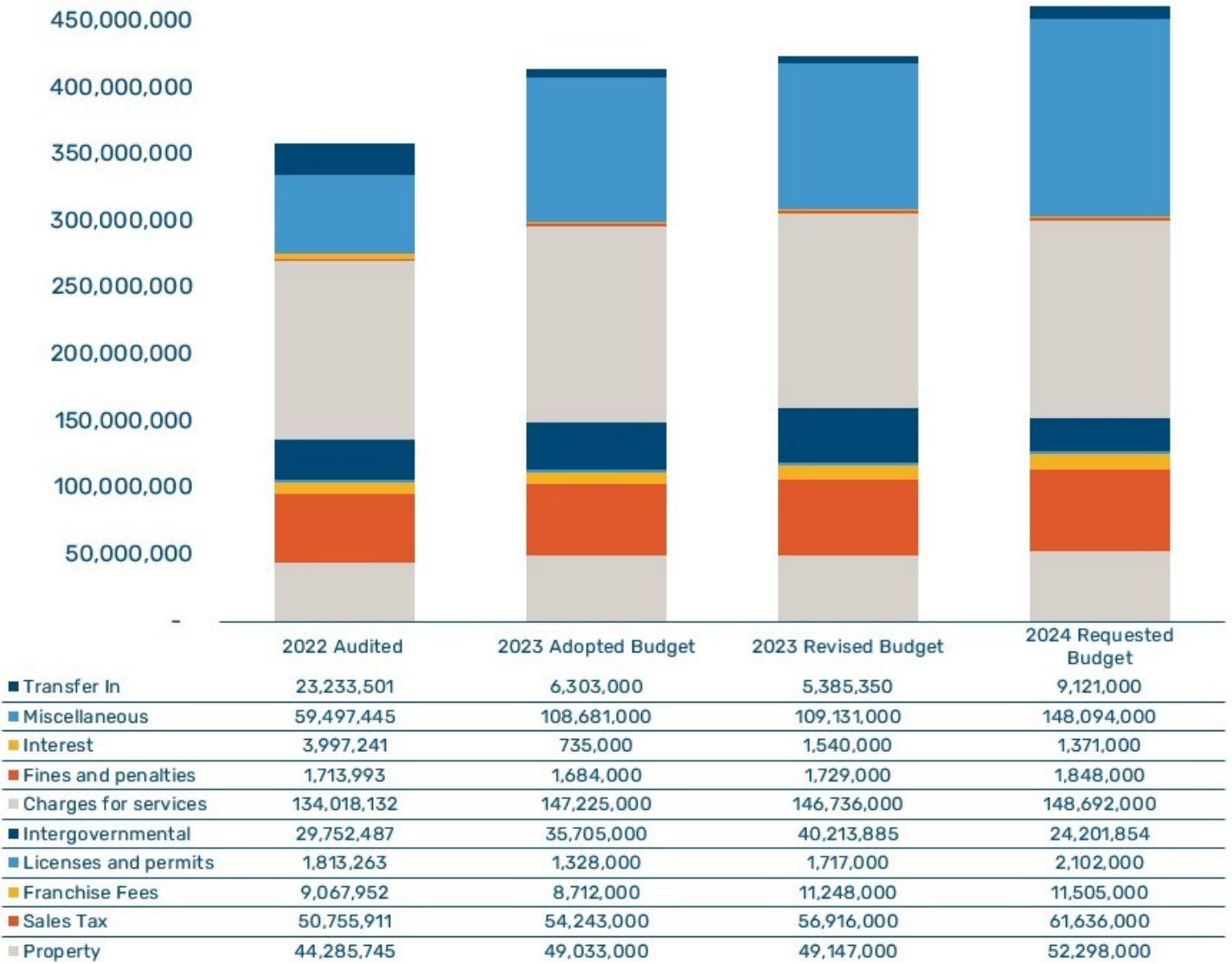
Charges for Service: This group includes all fees charged for a specific service provided by the City and not primarily supported by taxes such as utilities, parking fees, and recreation fees.

Intergovernmental: These revenues are grants or distributions received from other government entities.

Other financing sources: Transfers are used to move money from one fund to another.

Fines, Forfeitures, and Penalties: These revenues represent fines and charges levied by municipal court.

REVENUE HISTORY

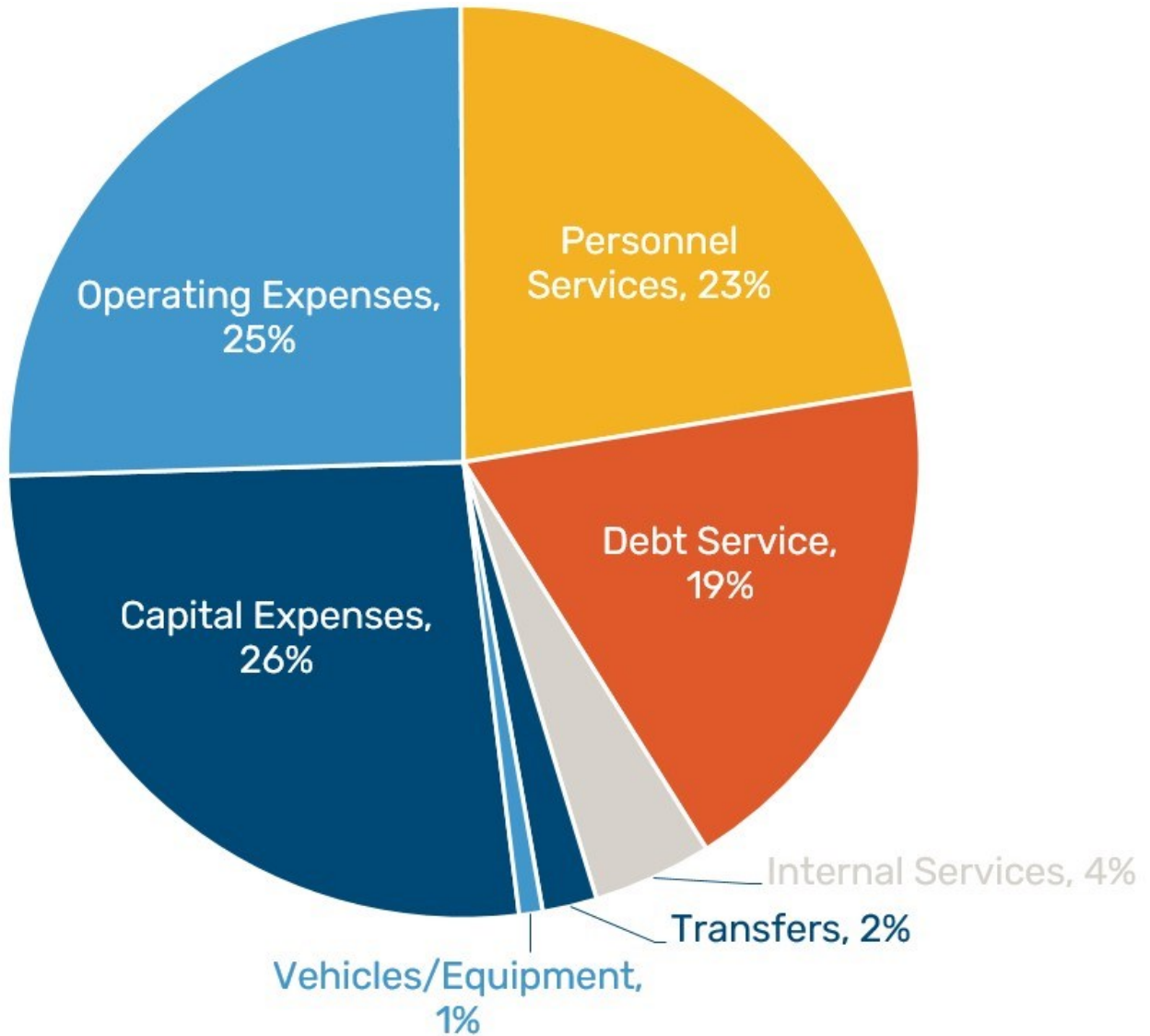


Licenses and Permits: This is where professional license fees, as well as animal permit fees, building permit fees, and parking permit fees are recorded.

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

For additional information on revenues, please view Appendix A: Revenue Summary starting on page 189 of this document and the [online 2024 Budget report](#).

EXPENDITURES BY CATEGORY

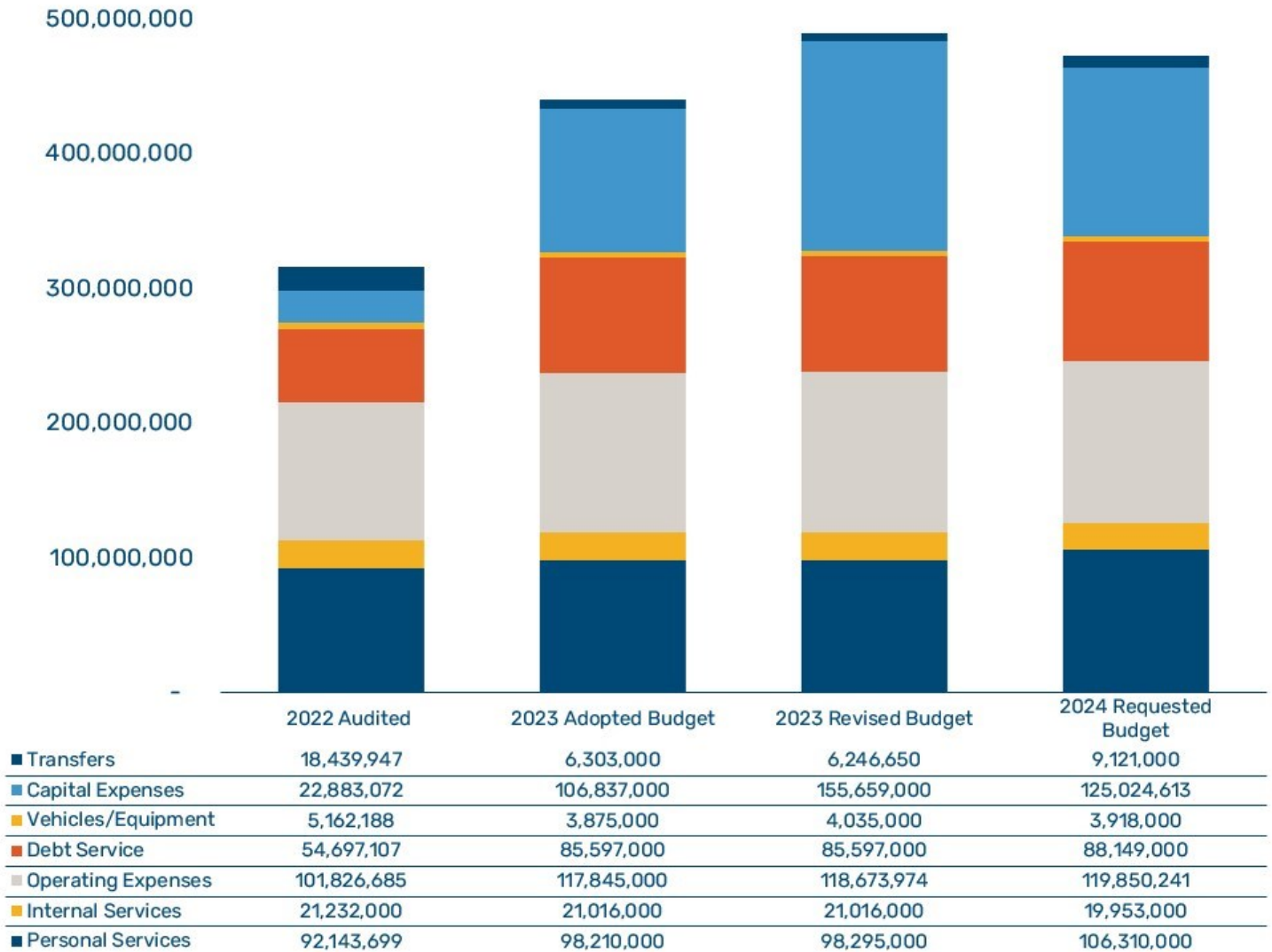


Personnel Services: Expenditures related to compensating employees including: salaries, overtime, and benefits.

Contractual Services: Services rendered by private firms, individuals, or other government entities such as: utilities, maintenance agreements, and professional consulting services.

Commodities: Items that have a relatively short life span such as: office supplies, gasoline, salt, and small equipment.

EXPENDITURE HISTORY



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

Debt Service: Annual payments for projects that received multi-year debt financing.

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

For additional information on expenditures, please visit the [online 2024 Budget report](#).

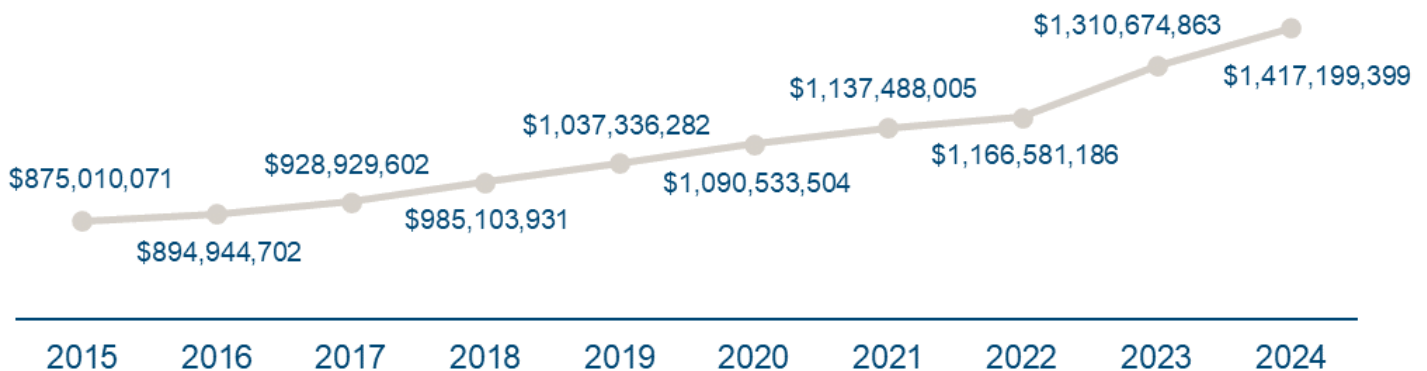
Fund	2022 Audited	2023 Adopted Budget	2023 Revised Budget	2024 Budget
(101) General Fund	97,278,471	105,118,000	105,671,400	116,218,000
(201) Capital Sales Tax	2,464,238	9,300,000	9,300,000	10,207,000
(202) Library	5,023,000	5,725,000	5,725,000	6,180,000
(203) Transit	3,993,048	11,254,000	11,254,000	6,068,000
(204) Housing Trust	1,128,732	1,661,000	1,661,000	2,987,000
(221) Guest Tax	1,526,797	2,210,000	2,108,000	2,940,000
(222) Special Alcohol	577,360	843,000	1,059,000	884,000
(223) Special Highway	1,166,959	5,193,000	5,193,000	4,860,000
(224) Special Recreation	479,122	704,000	704,000	790,000
(225) Law Enforcement Trust	54,684	40,000	120,000	80,000
(226) Kansas Fights Addiction Act	-	-	100,000	254,000
(227) Federal Funds Exchange	639,923	-	2,502,000	1,100,000
(242) Airport Fund	481,577	599,000	533,000	669,000
(243) City Parks Memorial	13,961	38,000	38,000	38,000
(245) Farmland Remediation	198,050	1,224,000	1,024,972	1,146,000
(246) Cemetery Perpetual	445	8,000	8,000	8,000
(248) Wee Folks Scholarship	24,061	55,000	55,000	55,000
(249) TDD/TIF/NRA Funds	2,247,274	2,536,000	2,580,000	2,812,000
(301) Debt Services	12,615,078	65,327,000	65,327,000	67,017,000
(401) Equipment Reserve	4,960,483	1,014,000	1,014,000	1,064,000
(402) Capital Projects Fund	37,560,474	23,435,000	61,435,000	39,033,000
(501) Water and Wastewater	52,987,951	59,926,000	59,926,000	66,146,000
(502) Solid Waste	17,092,377	18,254,000	18,254,000	20,332,000
(503) Public Parking	1,502,164	2,245,000	2,245,000	2,323,000
(504) Storm Water	5,740,890	5,279,000	5,347,650	6,794,000
(505) Utilities Bonded Construction	6,754,014	49,341,000	49,341,000	52,770,000
(506) Utilities Cash Construction	1,663,128	1,060,000	9,654,000	2,610,000
(601) Administrative Services	18,193,041	22,827,000	22,827,000	22,601,000
(602) Health and Wellness	13,509,529	14,227,000	14,227,000	16,256,000
(604) Risk Management Fund	2,183,171	2,497,000	2,497,000	3,058,000
(801) Federal Grants	11,460,570	12,307,000	12,991,097	9,268,055
(802) ARPA Grant	7,312,278	10,045,000	9,285,505	-
(803) Fair Housing Grant	24,606	17,000	17,000	22,000
(804) CDBG	1,376,804	1,115,000	1,115,000	1,109,000
(805) Home Grant	277,841	523,000	523,000	510,000
(806) Transportation Planning	277,839	466,000	466,000	315,041
(851) State Grants	3,594,758	3,270,000	3,394,000	3,801,758
Total	\$316,384,698	\$439,683,000	\$489,522,624	\$472,325,854

COMPUTATION OF AD VALOREM TAX REQUIREMENTS AND MILL LEVY

2023 ESTIMATED ASSESSED VALUATION FOR 2024 BUDGET: \$ 1,417,199,399

FUND NUMBER	FUND	2024 REQUIREMENTS	2% DELINQUENT TAXES	AD VALOREM TAX AMOUNT	MILL RATE
Property Tax Levy Funds					
101	General Operating	29,962,000	599,000	29,363,000	21.142
202	Library	5,823,000	116,000	5,707,000	4.109
<i>Sub Total Property Tax Levy Funds</i>		35,785,000	715,000	35,070,000	25.251
Supplemental Tax Levy Funds					
301	Bond and Interest	11,275,000	226,000	11,049,000	7.956
<i>Sub Total Supplemental Tax Levy Funds</i>		11,275,000	226,000	11,049,000	7.956
GRAND TOTAL		47,060,000	941,000	46,119,000	33.207

City of Lawrence Assessed Valuation 2015-2024



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 for 2023:
- 3** Divide by 1,000. The result is your estimated City tax liability:

Market Value of Home =	\$200,000
	x11.50%
Assessed Valuation =	\$23,000
Assessed Valuation	\$23,000
x City Mill Rate	x33.207
	\$763,761
\$765,761/ 1,000 = \$763.76	

*Commercial Property is assessed at 25%

Property Tax Breakdown

The City of Lawrence receives approximately 25% of the property taxes paid by a Lawrence resident.

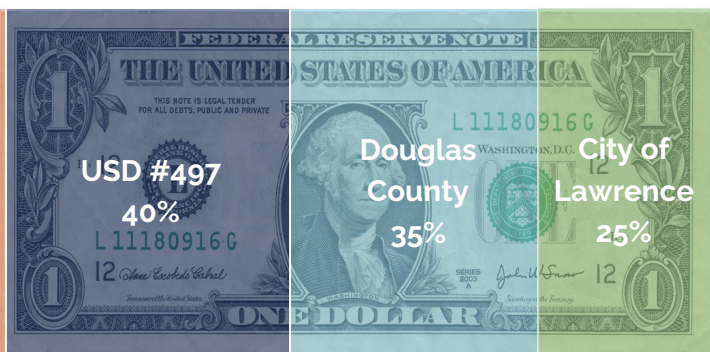
Douglas County receives approximately 35%.

Approximately 40% goes to the School District (USD #497).

State of Kansas receives one percent.

Estimated 2024 City Property Tax Bill

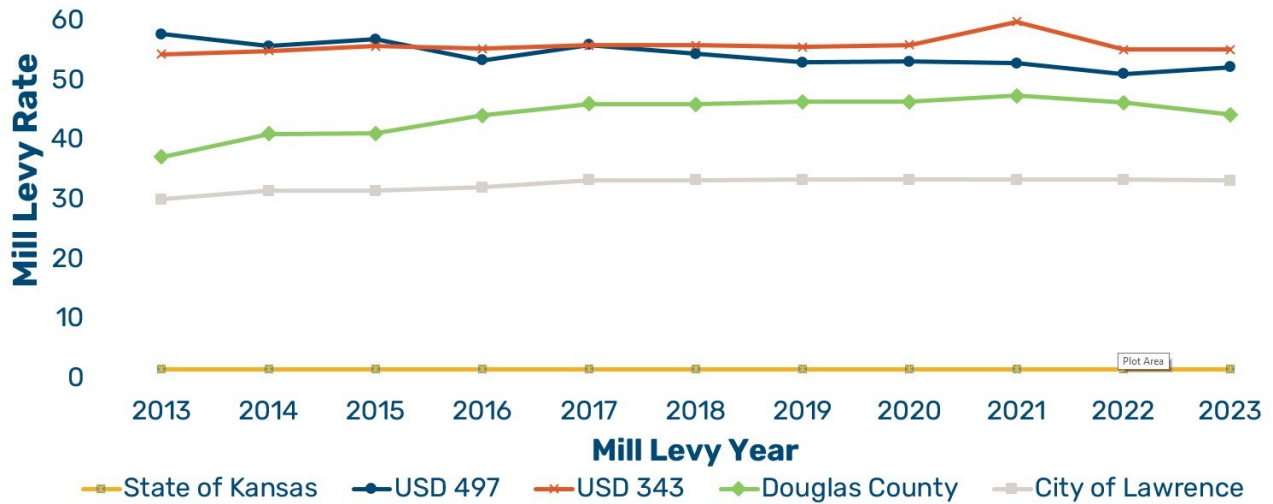
Fair Market Value of Home	Assessed Valuation	Approximate City Tax Bill
100,000	11,500	382
125,000	14,375	477
150,000	17,250	573
175,000	20,125	668
200,000	23,000	764
225,000	25,875	859
250,000	28,750	955
275,000	31,625	1,050
300,000	34,500	1,146
350,000	40,250	1,337
400,000	46,000	1,528
450,000	51,750	1,718
500,000	57,500	1,909
600,000	69,000	2,291
800,000	92,000	3,055
1,000,000	115,000	3,819



STATE OF KANSAS: 1%

The table to the right shows that for residential property, the 2024 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 2013-2023



Total Mills Levied by All Units

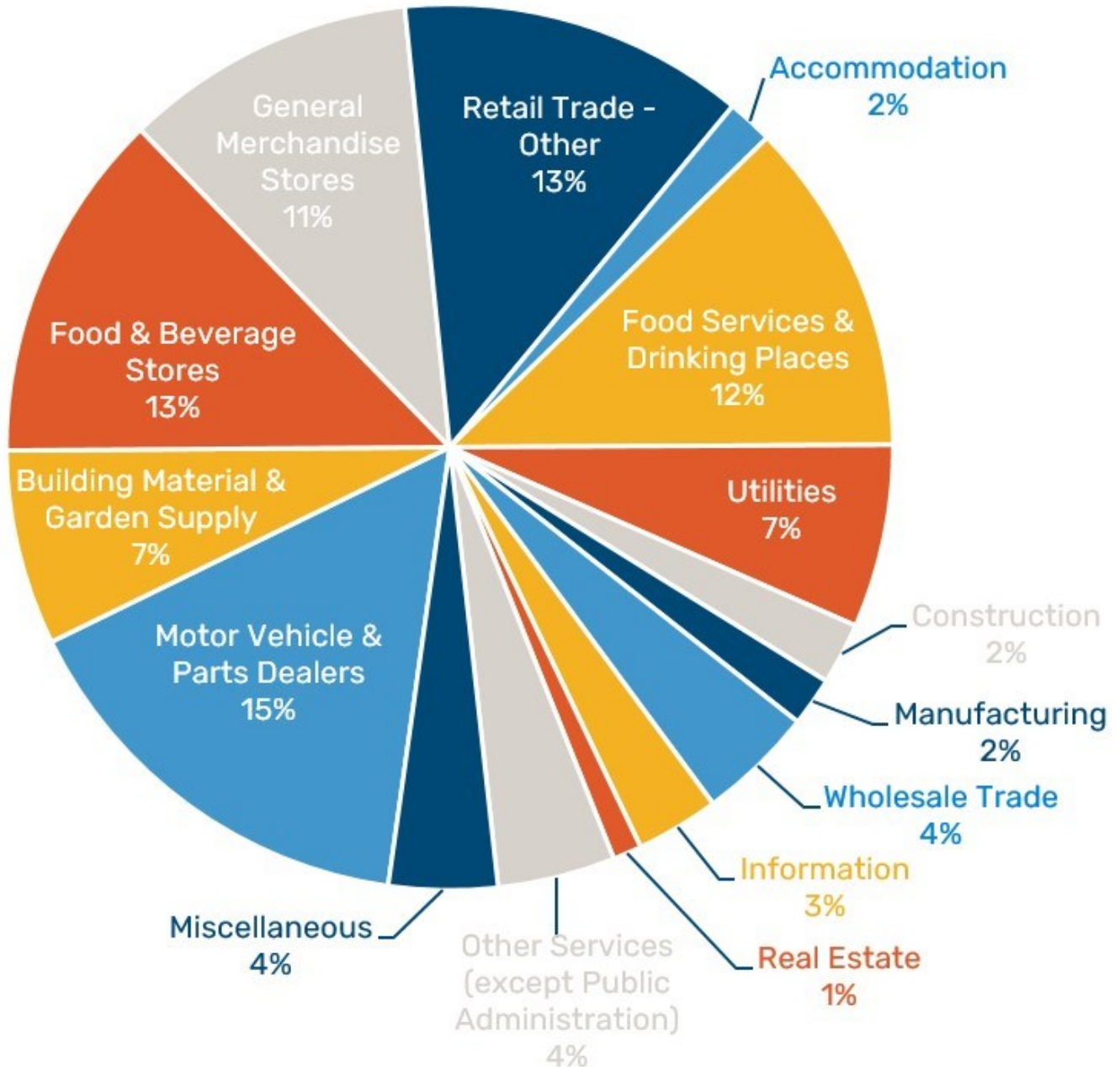
Levy Year	State of Kansas	USD 497	Douglas County	City of Lawrence	Total
2013	1.500	57.788	37.152	30.042	126.482
2014	1.500	55.752	41.010	31.474	129.736
2015	1.500	56.906	41.098	31.488	130.992
2016	1.500	53.360	44.092	32.018	130.970
2017	1.500	55.950	46.018	33.279	136.747
2018	1.500	54.427	46.015	33.278	135.220
2019	1.500	52.984	46.430	33.319	134.233
2020	1.500	53.122	46.430	33.318	134.370
2021	1.500	52.840	47.419	33.290	135.049
2022	1.500	51.070	46.219	33.290	132.079
2023	1.500	52.229	44.209	33.207	131.145

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 for the following year. For example, the mill levy set in 2022 (levy year) is used for the 2023 budget.

TAX LEVY	2018	2019	2020	2021	2022	2023
General Operating Fund	19.928	19.952	19.952	19.935	21.346	21.142
Debt Service	9.31	9.322	9.321	9.313	7.825	7.956
Library	4.04	4.045	4.045	4.042	4.119	4.109
TOTAL	33.278	33.319	33.318	33.290	33.290	33.207

SALES TAX BY INDUSTRY

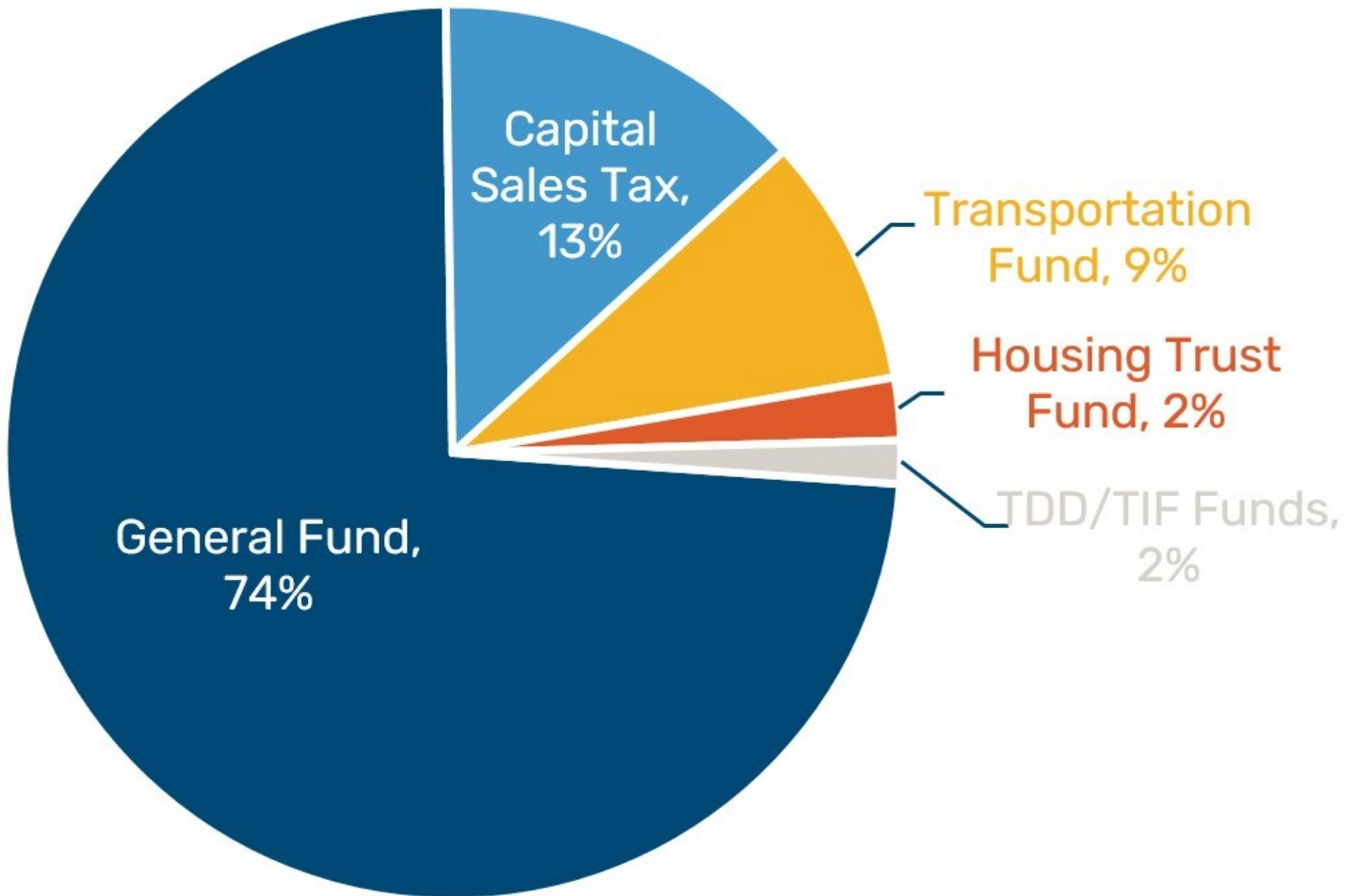


Where do sales tax revenues come from?

The chart above shows the retail sales tax distribution by industry type. These percentages are year-to-date figures through October 2023.

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

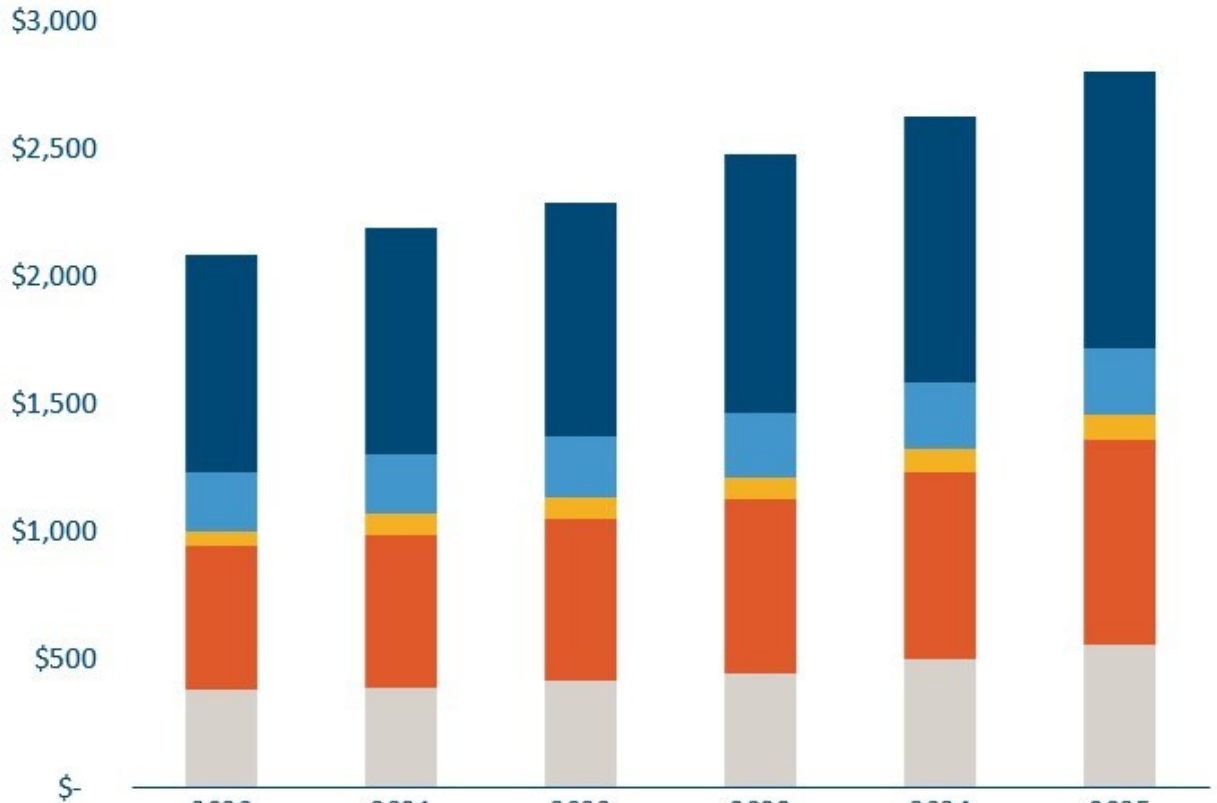
SALES TAX BY FUND



The 2024 budget estimates sales tax revenues of \$61,636,000 as shown above. The chart indicates the funds the revenues will be distributed into.

Fund	2022 AUDITED	2023 ADOPTED	2023 REVISED	2024 ADOPTED
General Fund (101)	\$37,343,791	\$39,935,000	\$42,784,000	\$45,394,000
Capital Sales Tax (201)	6,877,889	7,338,000	7,211,000	8,308,000
Transportation Fund (203)	4,585,259	4,893,000	4,963,000	5,590,000
Housing Trust Fund (204)	1,146,315	1,224,000	1,242,000	1,384,000
TDD/TIF Funds	802,657	853,000	716,000	960,000
Total	\$ 50,755,911	\$ 54,243,000	\$ 56,916,000	\$ 61,636,000

ANNUAL FINANCIAL IMPACT TO RESIDENTIAL HOUSEHOLDS



	2020	2021	2022	2023	2024	2025
Total	\$2,084	\$2,190	\$2,286	\$2,480	\$2,629	\$2,803
■ City Property Tax	\$849	\$886	\$907	\$1,016	\$1,045	\$1,082
■ Solid Waste	\$232	\$232	\$239	\$246	\$254	\$261
■ Stormwater	\$54	\$81	\$85	\$89	\$93	\$97
■ 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 \$200,000 in 2017, and then reflects the average assessed valuation adjustments along with any adjustments to the mill levy for all other years.

The average ratepayer will pay \$149 more for City services in 2024 based on the approved rate increases. This is an increase of 6%.

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

In some instances the other cities in Douglas County are receiving services without providing any financial support 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

CITY	64%
COUNTY	36%

Health Department Facility Maintenance

CITY	50%
COUNTY	50%

Planning Department Annual Operations

CITY	83.33%
COUNTY	16.67%

Jail Rate

CITY	\$244.32 per day
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Emergency Communication Center

CITY	60%
COUNTY	40%



STRATEGIC PLAN

OVERVIEW

OUTCOMES

COMMITMENTS

UNMISTAKABLE IDENTITY

STRONG, WELCOMING NEIGHBORHOODS

SAFE AND SECURE

PROSPERITY AND ECONOMIC SECURITY

CONNECTED CITY

CITY-WIDE

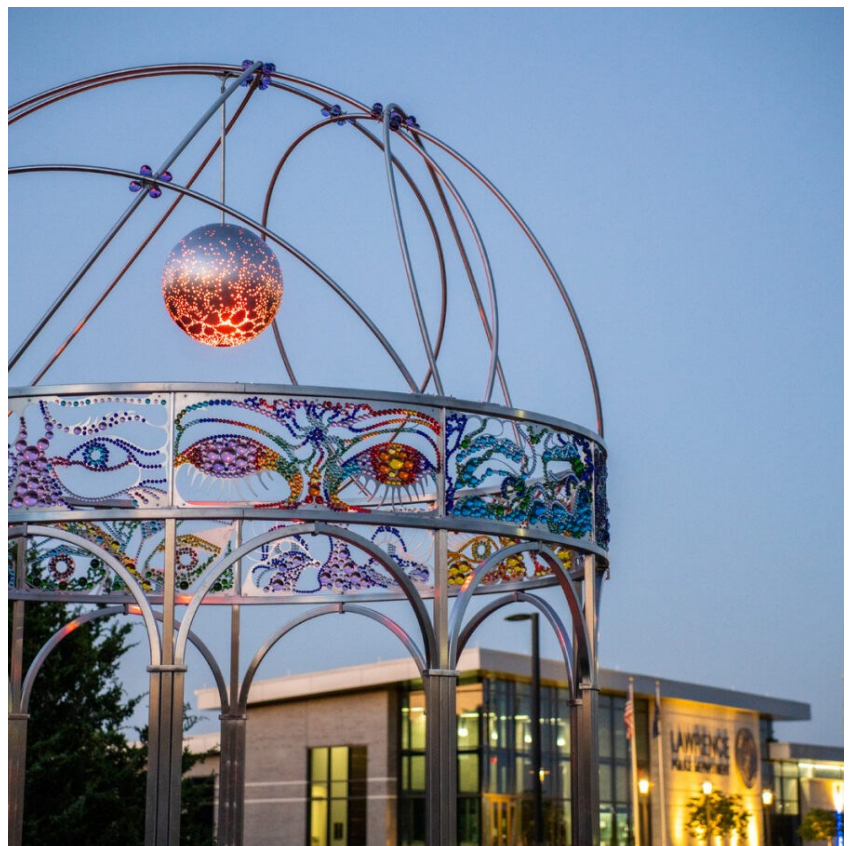
METRICS

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 City initially anticipated that the new strategic plan would be adopted in early to mid-2020. However, shortly after the public outreach was completed the City began seeing the impacts of the coronavirus and had to push out the adoption of the revised strategic plan to October of 2020.

The fiscal year 2021 budget was adopted in August of 2020 and therefore the adopted budget was considered to be a placeholder while the rest of the strategic plan was developed (i.e. performance indicators and work plans). The pages that follow outline the Commitments and Outcomes that the City Commission adopted in October of 2020. As the strategic plan is further developed and refined, priorities may be shifted mid-year to align with the strategic plan.

The adopted Strategic Plan effectively ties existing city expenditure to long-term, entity- and community-wide goals. It will also shape new initiatives, capital improvements and internal processes over the next five years. While city staff are working in late 2021 to finalize key activities to achieve these strategies in each outcome and commitment area, the following page outlines 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 these 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.



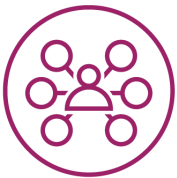
CONNECTED CITY

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.

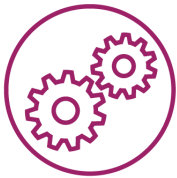
COMMITMENTS

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.



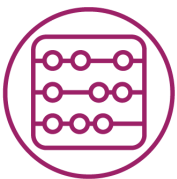
Efficient and Effective Processes: Intentional and consistent delivery of city services.

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

In each Outcome page there is a table for each commitment area: Community Engagement, Efficient and Effective Processes, Equity and Inclusion, Sound Fiscal Stewardship, Engaged and 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.

Unmistakable Identity	P. 48-49	Strong, Welcoming Neighborhoods	P. 50-51
Safe and Secure	P. 52-55	Prosperity and Economic Security	P. 56-58
Connected City	P. 59-62	City-Wide	P. 63-64

Commitment

STRATEGIES	<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 Lawrence to life.</p>
PROGRESS INDICATORS	<p>Each strategies' 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: <u>Strategic Plan</u></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 and Inclusion, 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. 64) 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 and 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 and Inclusion

Develop and support initiatives that engage underserved and under-represented 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 Planning & Development Services, Municipal Services & Operations, Police, Communications, Parks & Recreation, Sustainability, Transit departments and offices, along with representatives from Douglas County.

See the *City-wide Engaged and Empowered Teams table (pg. 64) for Unmistakable Identity 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 and Effective Processes strategies for this outcome.



Equity and 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, Communications, Planning & Development Services, Equity and 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. 64) for Unmistakable Identity 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 and 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 and 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-8: Percent of residents rating trust in emergency services departments as satisfied or very satisfied

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 and 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 Lawrence as safe or very safe
- 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

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, Municipal Services & Operations, Communications, Equity and Inclusion, and Information Technology. The University of Kansas, Lawrence Chamber of Commerce, Peaslee Technical Center, KU Innovation Park, and Douglas County are also involved.

See the City-wide Engaged and Empowered Teams table (pg. 64) for Unmistakable Identity indicators.

Community Engagement

Establish Lawrence as the most business friendly community in the region.

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 expansion

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

Provide resources and support for small and medium-sized businesses to grow and expand.

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 the arts and entertainment community.

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 good or excellent place to work

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 good or excellent place to work

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 and 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 and 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 CONTINUED



Create new incentives that are targeted at businesses and industries that provide pathways to economic success for the employees, the company and the community.

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 good or excellent place to work

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 and 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. 64) for Unmistakable Identity 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 and 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

Equity and 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

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



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 treated

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 treated

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



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 treated

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

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)

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 and 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 and 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 and 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

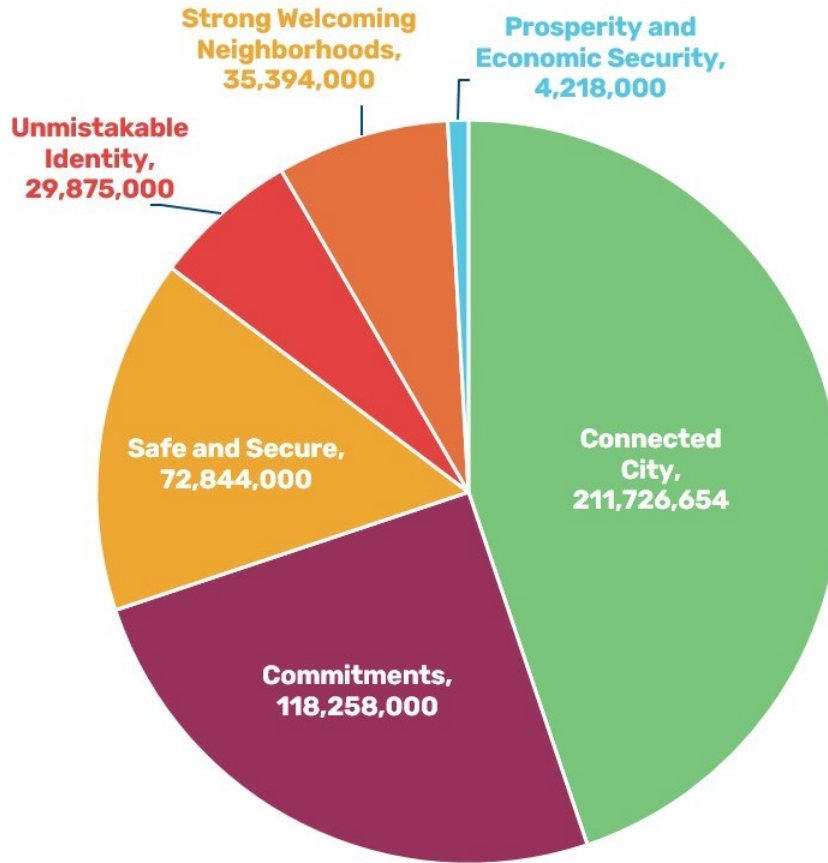
SaS-12: Employee Engagement Index for Fire Medical

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 is establishing baseline data on where the city is now for each indicator and targets for the next year. In many cases the baseline data is already collected by the city and targets can be set for these goals. As some of the progress indicators require new information to be collected, baseline data for these indicators is not currently available. As city staff continues to collect data and establish targets, this information will be updated at: <https://lawrenceks.org/strategic-plan/>.

Where baseline data is available, targets for 2022 were established by examining what peers and leaders in each field aim for, as well as community-specific targets. The following pages display several of the targets for each outcome area where data is available on the 2020 baseline data and the 2022 target.

In the following years, departments will utilize these progress indicators to help determine departmental priorities. 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.

UNMISTAKABLE IDENTITY METRICS

Community Engagement

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

FY 2022	81%
TARGET	84%

STATUS: BELOW TARGET

Sound Fiscal Stewardship

UI-10: Retail Sales in Downtown

FY 2018	8.7%
TARGET	10%

STATUS: BELOW TARGET

Equity and Inclusion

UI-7: Percent of scholarship need

FY 2022	100%
TARGET	100%

STATUS: ON TARGET

Engaged and Empowered Teams

UI-11: Employee Engagement In-

FY 2021	3.47
TARGET	4.00

STATUS: BELOW TARGET

*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 2022	0.040
TARGET	0.045

STATUS: BELOW TARGET

STRONG, WELCOMING NEIGHBORHOODS METRICS

Equity and Inclusion

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

STATUS: BELOW TARGET

FY 2020 32.1%

TARGET 50.0%

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

STATUS: BELOW TARGET

FY 2021 50%

TARGET 35%

SWN-6: Point-in-time count of

STATUS: BELOW TARGET

FY 2022 333

TARGET 250

Sound Fiscal Stewardship

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

STATUS: ON TARGET

FY 2020 10.7

TARGET 10.1

SWN-8: Infrastructure cost per new

STATUS: ON TARGET

FY 2020 \$23,536

TARGET \$25,000

SAFE AND SECURE METRICS

Community Engagement

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

STATUS: BELOW TARGET

FY 2022	78%
TARGET	90%

Efficient and Effective Processes

SaS-3: Percent of fires contained to

STATUS: BELOW TARGET

FY 2022	83%
TARGET	90%

Sound Fiscal Stewardship

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

STATUS: BELOW TARGET

FY 2022	92%
TARGET	95%

Engaged and Empowered Teams

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

STATUS: BELOW TARGET

FY 2021	69%
TARGET	70%

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

STATUS: BELOW TARGET

FY 2022	58%
TARGET	90%

PROSPERITY AND ECONOMIC SECURITY METRICS

Community Engagement

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

STATUS: BELOW TARGET

FY 2022	58.7%
TARGET	70%

Efficient and Effective Processes

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

STATUS: BELOW TARGET

FY 2022	65
TARGET	35

Equity and Inclusion

PES-7: Area median income

STATUS: BELOW TARGET

FY 2021	\$52,475
TARGET	\$54,712

Sound Fiscal Stewardship

PES-9: Percent of private dollars

STATUS: ON TARGET

FY 2022	\$6.48
TARGET	\$1.25

Environmental Sustainability

PES-10: Percent of development

STATUS: ON TARGET

FY 2020	96.91%
TARGET	96.00%

CONNECTED CITY METRICS

Community Engagement

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

STATUS: BELOW TARGET

FY 2022	45%
TARGET	50%

Equity and Inclusion

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

STATUS: BELOW TARGET

FY 2020	20%
TARGET	25%

Sound Fiscal Stewardship

CC-9: Cost per passenger trip on

STATUS: BELOW TARGET

FY 2020	\$10.09
TARGET	\$5.00

Environmental Sustainability

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

STATUS: BELOW TARGET

FY 2022	98%
TARGET	99%

CC-13: Miles of trails

STATUS: BELOW TARGET

FY 2022	70.4
TARGET	82.00

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 2022 **60%**
TARGET **71%**

STATUS: BELOW TARGET

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 2022 **68%**
TARGET **75%**

STATUS: BELOW TARGET

Equity and Inclusion

CW-5: Overall Municipal Equality In-

FY 2022 **100%**
TARGET **100%**

STATUS: ON TARGET

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 2021 **4.1**
TARGET **4.0**

STATUS: ON TARGET

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

FY 2020 **57%**
TARGET **60%**

STATUS: BELOW TARGET

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 FUND (101)	P. 75-76	FEDERAL FUNDS EXCHANGE FUND (227)	P. 94
CAPITAL SALES TAX FUND (201)	P. 77	AIRPORT FUND (242)	P. 95
BOND & INTEREST FUND (301)	P. 78	CITY PARKS MEMORIAL FUND (243)	P. 96
CAPITAL PROJECTS FUND (402)	P. 79	FARMLAND REMEDIATION (245)	P. 97
WATER AND WASTEWATER FUND (501)	P. 80	CEMETERY PERPETUAL CARE FUND (246)	P. 98
SOLID WASTE FUND (502)	P. 81	WEE FOLKS SCHOLARSHIP FUND (248)	P. 99
UTILITIES BONDED CONSTRUCTION FUND (505)	P. 82	ECONOMIC DEVELOPMENT FUNDS	P. 100
ADMINISTRATIVE CHARGE FUND (601)	P. 83	EQUIPMENT RESERVE FUND (401)	P. 101
HEALTHCARE FUND (602)	P. 84	PUBLIC PARKING FUND (503)	P. 102

MINOR OPERATING FUNDS

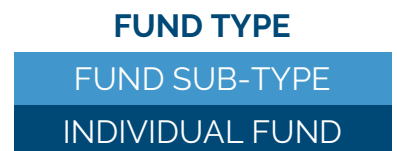
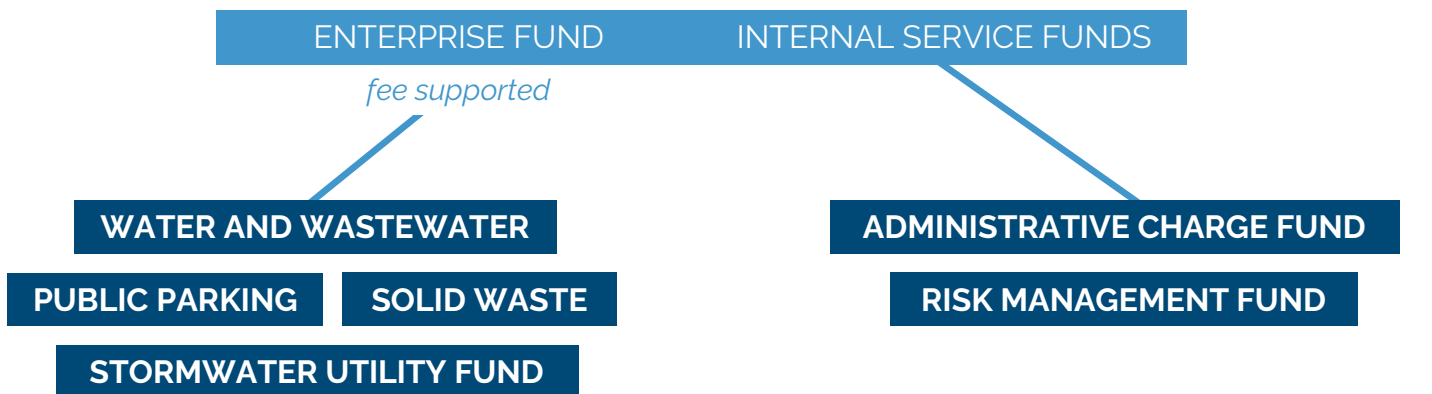
LIBRARY FUND (202)	P. 85	STORM WATER FUND (504)	P. 103
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There are two broad categories: Governmental Funds and Proprietary Funds. Governmental Funds include the General Fund (tax supported), Special Revenue Funds (special tax & user fee supported), and the Debt Service Fund (tax supported). Proprietary Funds include Enterprise Funds (fee-supported) and Internal Service Funds. Below are charts with some examples of each type of fund.

GOVERNMENTAL FUNDS



PROPRIETARY FUNDS



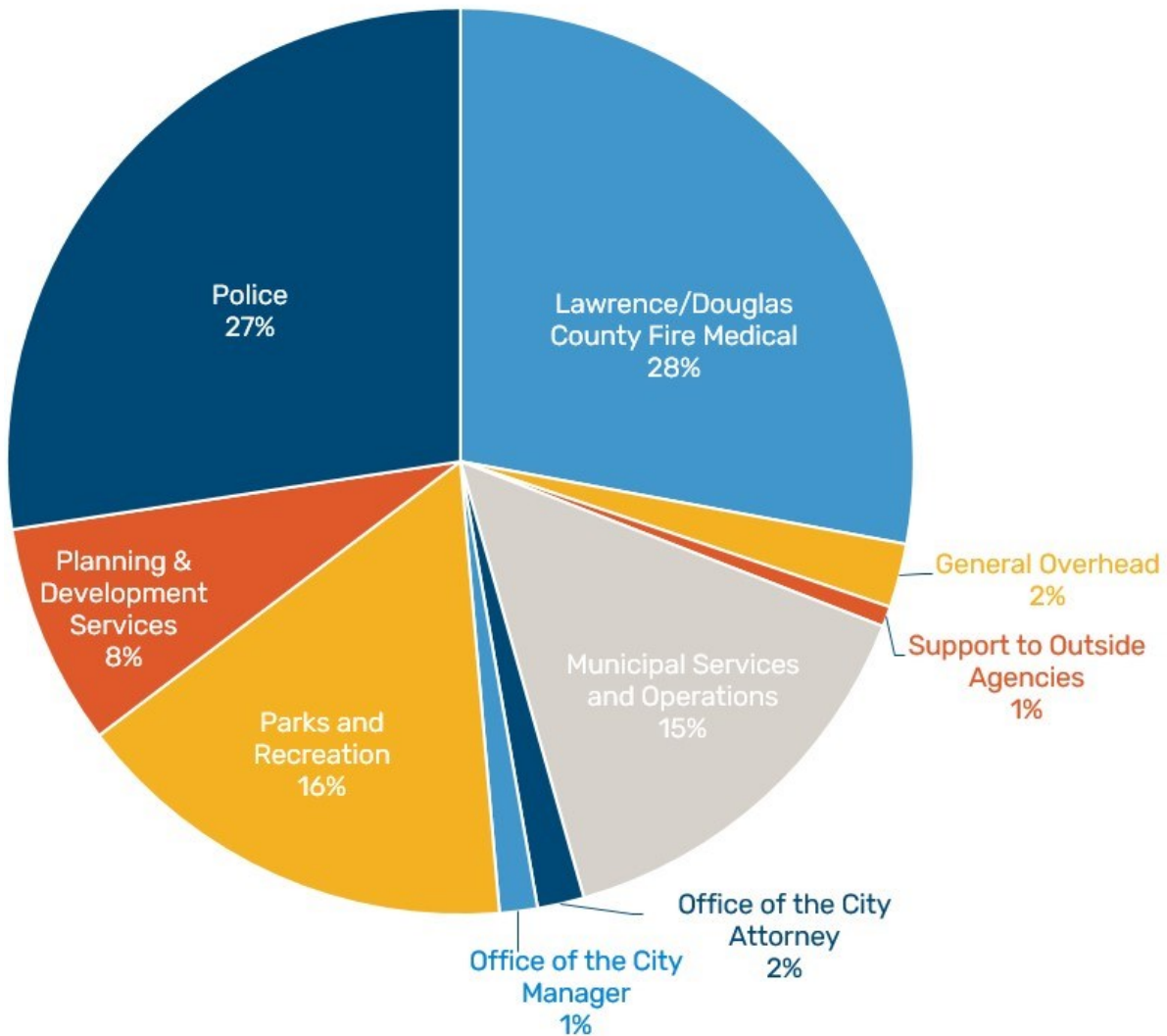
GENERAL FUND (101)

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

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Property	\$ 25,088,908	\$ 29,595,000	\$ 29,690,000	\$ 31,676,000
Sales Tax	37,343,791	39,935,000	42,784,000	45,394,000
Franchise Fees	9,067,952	8,712,000	11,248,000	11,505,000
Licenses and permits	1,427,847	955,000	1,306,000	1,648,000
Intergovernmental	1,014,116	2,084,000	1,025,000	1,035,000
Charges for services	16,420,075	17,598,000	16,681,000	17,046,000
Fines and penalties	883,891	850,000	850,000	850,000
Interest	245,260	65,000	175,000	175,000
Miscellaneous	1,190,283	849,000	1,293,000	1,675,000
Transfer In	4,563,569	5,254,000	4,402,350	5,387,000
Total	97,245,692	105,897,000	109,454,350	116,391,000
EXPENDITURES				
Personnel Services	52,501,767	62,609,000	62,609,000	67,875,000
Internal Services	13,068,000	12,271,000	12,271,000	10,896,000
Operating Expenses	22,023,211	26,759,000	27,312,400	32,992,000
Debt Service	348,817	-	-	-
Vehicles/Equipment	1,873,676	530,000	530,000	1,126,000
Allotted for CIP	-	1,900,000	1,900,000	2,195,000
Transfers Out	7,463,000	1,049,000	1,049,000	1,134,000
Total	97,278,471	105,118,000	105,671,400	116,218,000
Revenue over/(under) Expenditure	(32,779)	779,000	3,782,950	173,000
Beginning Balance	24,924,415	25,141,000	24,891,636	28,674,586
<i>Less: Reserve by Policy</i>	<i>23,986,472</i>	<i>25,919,507</i>	<i>26,055,962</i>	<i>28,656,493</i>
Available for Use	905,164	493	2,618,624	191,093
Total Fund Balance	\$ 24,891,636	\$ 25,920,000	\$ 28,674,586	\$ 28,847,586

GENERAL FUND (101)

GENERAL FUND EXPENDITURE BY DEPARTMENT 2024



MILL LEVY RATE	decreased to 21.142 mills
ASSESSED VALUATION	increased 8.13%
TOTAL REVENUES	increased \$6,936,650 or 6.34% over FY2023 Revised
TOTAL EXPENDITURES	increased \$10,546,600 or 9.98% over FY2023 Revised

Increased revenues from assessed valuation and sales tax growth.

Expenditures are mainly driven by employee compensation.

CAPITAL SALES TAX FUND (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).

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Sales Tax	\$ 6,877,889	\$ 7,338,000	\$ 7,211,000	\$ 8,308,000
Interest	180,696	40,000	140,000	125,000
Miscellaneous	403,104	275,000	275,000	350,000
Transfer In	55,145	-	-	-
Total	7,516,834	7,653,000	7,626,000	8,783,000
EXPENDITURES				
Operating Expenses	909,075	2,589,000	2,589,000	614,000
Vehicles/Equipment	-	-	-	200,000
Allotted for CIP	1,485,600	6,711,000	6,711,000	9,393,000
Transfers Out	69,563	-	-	-
Total	2,464,238	9,300,000	9,300,000	10,207,000
Revenue over/(under) Expenditure	5,052,596	(1,647,000)	(1,647,000)	(1,424,000)
Beginning Balance	13,609,551	13,835,000	18,662,147	16,988,147
<i>Less: Reserve by Policy</i>	<i>405,080</i>	<i>1,528,767</i>	<i>1,528,767</i>	<i>1,677,863</i>
<i>Less: Reserve for future CIP</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>6,400,000</i>
Available for Use	18,257,067	10,659,233	15,459,380	7,486,284
Total Fund Balance	\$ 18,662,147	\$ 12,188,000	\$ 16,988,147	\$ 15,564,147

TOTAL REVENUES increased \$1,157,000 or 15.17% over FY2023 Revised

TOTAL EXPENDITURES increased \$907,000 or 9.75% over FY2023 Revised

BOND & INTEREST FUND (301)

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

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Property	\$ 12,643,095	\$ 12,073,000	\$ 12,073,000	\$ 12,534,000
Intergovernmental	350,287	-	-	-
Interest	306,560	100,000	100,000	100,000
Miscellaneous	1,105,826	52,275,000	52,275,000	52,435,000
Transfer In	5,736,460	398,000	398,000	398,000
Total	20,142,228	64,846,000	64,846,000	65,467,000
EXPENDITURES				
Operating Expenses	276,846	18,000	18,000	18,000
Debt Service	12,338,232	65,309,000	65,309,000	66,999,000
Total	12,615,078	65,327,000	65,327,000	67,017,000
Revenue over/(under) Expenditure	7,527,150	(481,000)	(481,000)	(1,550,000)
Beginning Balance	18,573,982	17,675,000	26,101,132	25,620,132
<i>Less: Reserve by Policy</i>	<i>2,073,711</i>	<i>10,738,685</i>	<i>10,738,685</i>	<i>-</i>
Available for Use	24,027,421	6,455,315	14,881,447	24,070,132
Total Fund Balance	\$ 26,101,132	\$ 17,194,000	\$ 25,620,132	\$ 24,070,132

MILL LEVY RATE	increased to 7.956 mills
ASSESSED VALUATION	increased 8.13%
TOTAL REVENUES	increased \$621,000 or 0.96% over FY2023 Revised
TOTAL EXPENDITURES	increased \$1,690,000 or 2.59% over FY2023 Revised

Principal and Interest align with current debt service schedules.

CAPITAL IMPROVEMENT FUND (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.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Interest	\$ 960,234	\$ -	\$ -	-
Miscellaneous	53,825,959	18,237,000	18,237,000	39,033,000
Total	54,786,193	18,237,000	18,237,000	39,033,000
EXPENDITURES				
Personnel Services	154,911	-	-	-
Operating Expenses	3,402,208	-	-	-
Debt Service	22,719,837	-	-	-
Allotted for CIP	11,007,613	23,435,000	61,435,000	39,033,000
Transfers Out	275,905	-	-	-
Total	37,560,474	23,435,000	61,435,000	39,033,000
Revenue over/(under) Expenditure	17,225,719	(5,198,000)	(43,198,000)	-
Beginning Balance	26,742,366	26,031,000	43,958,085	770,085
<i>Less: Reserve by Policy</i>	-	-	-	-
Available for Use	43,968,085	20,833,000	770,085	770,085
Total Fund Balance	\$ 43,968,085	\$ 20,833,000	\$ 770,085	\$ 770,085

TOTAL REVENUES increased \$20,796,000 or 114.03% over FY2023 Revised

TOTAL EXPENDITURES decreased \$22,402,000 or 36.46% over FY2023 Revised

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

WATER & WASTEWATER FUND (501)

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

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Intergovernmental	\$ 368,791	\$ -	\$ -	-
Charges for services	55,887,804	64,324,000	64,724,000	68,098,000
Interest	343,343	150,000	300,000	300,000
Miscellaneous	272,410	180,000	180,000	185,000
Transfer In	453,000	-	-	-
Total	57,325,348	64,654,000	65,204,000	68,583,000
EXPENDITURES				
Personnel Services	11,762,375	12,590,000	12,590,000	13,512,000
Internal Services	5,129,000	5,917,000	5,917,000	5,988,000
Operating Expenses	10,951,746	16,034,000	16,034,000	18,278,000
Debt Service	18,826,997	19,357,000	19,357,000	19,357,000
Vehicles/Equipment	-	907,000	907,000	720,000
Allotted for CIP	-	1,290,000	1,290,000	1,467,000
Transfers Out	6,317,833	3,831,000	3,831,000	6,824,000
Total	52,987,951	59,926,000	59,926,000	66,146,000
Revenue over/(under) Expenditure	4,337,397	4,728,000	5,278,000	2,437,000
Beginning Balance	25,481,951	29,475,000	29,819,348	35,097,348
<i>Less: Reserve by Policy</i>	<i>29,026,165</i>	<i>33,233,621</i>	<i>33,233,621</i>	<i>37,493,895</i>
Available for Use	793,183	969,379	1,863,727	40,453
Total Fund Balance	\$ 29,819,348	\$ 34,203,000	\$ 35,097,348	\$ 37,524,348

TOTAL REVENUES	increased \$3,379,000 or 5.18% over FY2023 Revised
TOTAL EXPENDITURES	increased \$6,220,000 or 10.38% over FY2023 Revised

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

SOLID WASTE FUND (502)

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

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Intergovernmental	\$ 45,000	\$ 35,000	\$ 35,000	\$ 35,000
Charges for services	15,655,378	17,766,000	17,766,000	17,487,000
Interest	148,679	55,000	125,000	100,000
Miscellaneous	911,226	517,000	497,000	578,000
Total	16,760,283	18,373,000	18,423,000	18,200,000
EXPENDITURES				
Personnel Services	6,764,725	7,117,000	7,117,000	7,478,000
Internal Services	2,117,000	2,048,000	2,048,000	2,128,000
Operating Expenses	6,763,652	6,761,000	6,761,000	7,897,000
Vehicles/Equipment	-	-	-	100,000
Allotted for CIP	-	1,262,000	1,262,000	1,855,000
Transfers Out	1,447,000	1,066,000	1,066,000	874,000
Total	17,092,377	18,254,000	18,254,000	20,332,000
Revenue over/(under) Expenditure	(332,094)	119,000	169,000	(2,132,000)
Beginning Balance	10,488,439	7,789,000	10,156,345	10,325,345
<i>Less: Reserve by Policy</i>	<i>5,619,412</i>	<i>6,001,315</i>	<i>6,001,315</i>	<i>6,684,493</i>
Available for Use	4,536,933	1,906,685	4,324,030	1,508,852
Total Fund Balance	\$ 10,156,345	\$ 7,908,000	\$ 10,325,345	\$ 8,193,345

TOTAL REVENUES decreased \$223,000 or 1.21% over FY2023 Revised

TOTAL EXPENDITURES increased \$2,078,000 or 11.38% over FY2023 Revised

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

UTILITIES BONDED CONSTRUCTION FUND (505)

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

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Interest	\$ 725,689	\$ 150,000	\$ 150,000	\$ 150,000
Miscellaneous	131	35,041,000	35,041,000	52,620,000
Total	725,820	35,191,000	35,191,000	52,770,000
EXPENDITURES				
Operating Expenses	5,934,174	-	-	-
Allotted for CIP	819,840	49,341,000	49,341,000	52,770,000
Total	6,754,014	49,341,000	49,341,000	52,770,000
Revenue over/(under) Expenditure	(6,028,194)	(14,150,000)	(14,150,000)	-
Beginning Balance	52,016,000	45,357,000	45,987,806	31,837,806
<i>Less: Reserve by Policy</i>	-	-	-	-
Available for Use	45,987,806	31,207,000	31,837,806	31,837,806
Total Fund Balance	\$ 45,987,806	\$ 31,207,000	\$ 31,837,806	\$ 31,837,806

TOTAL REVENUES increased \$17,579,000 or 49.95% over FY2023 Revised

TOTAL EXPENDITURES increased \$3,429,000 or 6.95% over FY2023 Revised

Fund 505 has not traditionally been shown as part of the budget process as bond projects are authorized separately. In our effort to improve our commitment to Sound Fiscal Stewardship, this is the third year we are including this as part of our annual budget.

ADMINISTRATIVE SERVICES FUND (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.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Licenses and permits	\$ 109,944	\$ 111,000	\$ 111,000	\$ 111,000
Charges for services	22,898,647	24,061,000	24,061,000	22,570,000
Interest	75,185	2,000	2,000	2,000
Miscellaneous	28,361	-	-	3,000
Total	23,112,137	24,174,000	24,174,000	22,686,000
EXPENDITURES				
Personnel Services	10,350,009	11,518,000	11,518,000	12,046,000
Operating Expenses	7,791,803	10,314,000	10,314,000	10,015,000
Debt Service	-	515,000	515,000	515,000
Vehicles/Equipment	47,869	480,000	480,000	25,000
Transfers Out	3,360	-	-	-
Total	18,193,041	22,827,000	22,827,000	22,601,000
Revenue over/(under) Expenditure	4,919,096	1,347,000	1,347,000	85,000
Beginning Balance	(4,515,917)	(826,000)	403,179	1,750,179
Less: Reserve for accruals	-	1,347,000	-	-
Available for Use	403,179	(826,000)	1,750,179	1,835,179
Total Fund Balance	\$ 403,179	\$ 521,000	\$ 1,750,179	\$ 1,835,179

TOTAL EXPENDITURES decreased \$226,000 or 0.99% over FY2023 Revised

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

HEALTHCARE FUND (602)

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

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Charges for services	\$ 13,376,654	\$ 13,525,000	\$ 13,525,000	\$ 13,525,000
Interest	202,167	30,000	175,000	175,000
Miscellaneous	825,349	575,000	575,000	625,000
Transfer In	-	-	-	85,000
Total	14,404,170	14,130,000	14,275,000	14,410,000
EXPENDITURES				
Personnel Services	-	97,000	97,000	94,000
Operating Expenses	13,509,529	14,130,000	14,130,000	16,162,000
Total	13,509,529	14,227,000	14,227,000	16,256,000
Revenue over/(under) Expenditure	894,641	(97,000)	48,000	(1,846,000)
Beginning Balance	15,067,547	15,068,000	15,962,188	16,010,188
Available for Use	15,962,188	14,971,000	16,010,188	14,164,188
Total Fund Balance	\$ 15,962,188	\$ 14,971,000	\$ 16,010,188	\$ 14,164,188

TOTAL REVENUES	increased \$135,000 or 0.95% over FY2023 Revised
TOTAL EXPENDITURES	increased \$2,029,000 or 14.26% over FY2023 Revised

LIBRARY FUND (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.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Property	\$ 5,067,142	\$ 5,682,000	\$ 5,682,000	\$ 6,136,000
Total	5,067,142	5,682,000	5,682,000	6,136,000
EXPENDITURES				
Operating Expenses	5,023,000	5,725,000	5,725,000	6,180,000
Total	5,023,000	5,725,000	5,725,000	6,180,000
Revenue over/(under) Expenditure	44,142	(43,000)	(43,000)	(44,000)
Beginning Balance	42,930	43,000	87,072	44,072
Available for Use	87,072	-	44,072	72
Total Fund Balance	\$ 87,072	\$ -	\$ 44,072	\$ 72

MILL LEVY RATE	decreased to 4.109 mills. Library mill is capped at 4.5 mills.
ASSESSED VALUATION	increased 8.13%

TRANSPORTATION FUND (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.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Sales Tax	\$ 4,585,259	\$ 4,893,000	\$ 4,963,000	\$ 5,590,000
Charges for services	283,306	-	-	-
Interest	192,668	50,000	93,000	95,000
Miscellaneous	9,900	-	-	-
Transfer In	1,207,931	-	-	-
Total	6,279,064	4,943,000	5,056,000	5,685,000
EXPENDITURES				
Personnel Services	115,304	182,000	182,000	-
Internal Services	169,000	45,000	45,000	115,000
Operating Expenses	2,591,444	4,279,000	4,279,000	4,461,000
Vehicles/Equipment	-	200,000	200,000	210,000
Allotted for CIP	1,117,300	6,548,000	6,548,000	1,282,000
Total	3,993,048	11,254,000	11,254,000	6,068,000
Revenue over/(under) Expenditure	2,286,016	(6,311,000)	(6,198,000)	(383,000)
Beginning Balance	15,434,547	15,381,000	17,720,563	11,522,563
<i>Less: Reserve by Policy</i>	<i>656,391</i>	<i>1,849,973</i>	<i>1,849,973</i>	<i>997,479</i>
Available for Use	17,064,172	7,220,027	9,672,590	10,142,084
Total Fund Balance	\$ 17,720,563	\$ 9,070,000	\$ 11,522,563	\$ 11,139,563

TOTAL REVENUES Increased \$629,000 or 12.44% over FY2023 Revised
TOTAL EXPENDITURES decreased \$5,186,000 or 46.08% over FY2023 Revised

Fund is supported by a special sales tax.

Expenditure decrease is due to completion of multi-modal facility the previous year.

HOUSING TRUST FUND (204)

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

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Sales Tax	\$ 1,146,315	\$ 1,224,000	\$ 1,242,000	\$ 1,384,000
Interest	24,565	6,000	19,000	15,000
Transfer In	350,000	350,000	350,000	350,000
Total	1,520,880	1,580,000	1,611,000	1,749,000
EXPENDITURES				
Operating Expenses	1,128,732	1,661,000	1,661,000	2,987,000
Total	1,128,732	1,661,000	1,661,000	2,987,000
Revenue over/(under) Expenditure	392,148	(81,000)	(50,000)	(1,238,000)
Beginning Balance	2,226,185	2,085,000	2,618,333	2,568,333
<i>Less: Reserve by Policy</i>	185,545	273,041	273,041	491,014
Available for Use	2,432,788	1,730,959	2,295,292	839,319
Total Fund Balance	\$ 2,618,333	\$ 2,004,000	\$ 2,568,333	\$ 1,330,333

TOTAL REVENUES increased \$138,000 or 8.57% over FY2023 Revised

TOTAL EXPENDITURES Increased \$1,326,000 or 79.83% over FY2023 Revised

GUEST TAX FUND (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.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Intergovernmental	\$ 1,987,099	\$ 1,850,000	\$ 2,386,000	\$ 2,500,000
Interest	7,902	1,000	5,000	5,000
Miscellaneous	7,442	-	-	-
Total	2,002,443	1,851,000	2,391,000	2,505,000
EXPENDITURES				
Personnel Services	180,908	199,000	199,000	523,000
Internal Services	73,000	94,000	94,000	129,000
Operating Expenses	1,272,889	1,767,000	1,815,000	2,138,000
Vehicles/Equipment	-	-	-	150,000
Allotted for CIP	-	150,000	-	-
Total	1,526,797	2,210,000	2,108,000	2,940,000
Revenue over/(under) Expenditure	475,646	(359,000)	283,000	(435,000)
Beginning Balance	624,212	739,000	1,099,858	1,382,858
<i>Less: Reserve by Policy</i>	<i>250,980</i>	<i>363,288</i>	<i>346,521</i>	<i>483,288</i>
Available for Use	848,878	16,712	1,036,337	464,570
Total Fund Balance	\$ 1,099,858	\$ 380,000	\$ 1,382,858	\$ 947,858

TOTAL REVENUES increased \$114,000 or 4.77% over FY2023 Revised
TOTAL EXPENDITURES increased \$832,000 or 39.47% over FY2023 Revised

Funding prioritized based on strategic plan alignment.

SPECIAL ALCOHOL FUND (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.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Intergovernmental	\$ 860,552	\$ 704,000	\$ 704,000	\$ 905,000
Interest	3,808	-	-	-
Miscellaneous	9,092	-	-	-
Transfer In	-	146,000	146,000	146,000
Total	873,452	850,000	850,000	1,051,000
EXPENDITURES				
Personnel Services	5,978	-	-	41,000
Operating Expenses	571,382	843,000	1,059,000	843,000
Total	577,360	843,000	1,059,000	884,000
Revenue over/(under) Expenditure	296,092	7,000	(209,000)	167,000
Beginning Balance	9,405	132,000	305,497	96,497
<i>Less: Reserve by Policy</i>	<i>94,908</i>	<i>138,575</i>	<i>174,082</i>	<i>145,315</i>
Available for Use	210,589	425	(77,585)	118,182
Total Fund Balance	\$ 305,497	\$ 139,000	\$ 96,497	\$ 263,497

TOTAL REVENUES	increased \$201,000 or 23.65% over FY2023 Revised
TOTAL EXPENDITURES	decreased \$175,000 or 16.53% over FY2023 Revised

SPECIAL HIGHWAY FUND (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.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Intergovernmental	\$ 2,774,111	\$ 2,968,000	\$ 2,958,000	\$ 2,935,000
Interest	48,895	10,000	25,000	10,000
Total	2,823,006	2,978,000	2,983,000	2,945,000
EXPENDITURES				
Operating Expenses	1,029,494	3,000	3,000	3,000
Vehicles/Equipment	-	440,000	440,000	150,000
Allotted for CIP	137,465	4,750,000	4,750,000	4,707,000
Total	1,166,959	5,193,000	5,193,000	4,860,000
Revenue over/(under) Expenditure	1,656,047	(2,215,000)	(2,210,000)	(1,915,000)
Beginning Balance	3,417,271	3,525,000	5,073,318	2,863,318
<i>Less: Reserve by Policy</i>	<i>191,829</i>	<i>853,644</i>	<i>853,644</i>	<i>798,904</i>
Available for Use	4,881,489	456,356	2,009,674	149,414
Total Fund Balance	\$ 5,073,318	\$ 1,310,000	\$ 2,863,318	\$ 948,318

TOTAL REVENUES	decreased \$38,000 or 1.27% over FY2023 Revised
TOTAL EXPENDITURES	decreased \$333,000 or 6.41% over FY2023 Revised

SPECIAL RECREATION FUND (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.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Intergovernmental	\$ 860,552	\$ 704,000	\$ 704,000	\$ 905,000
Interest	3,835	-	-	-
Miscellaneous	2,265	-	-	-
Total	866,652	704,000	704,000	905,000
EXPENDITURES				
Operating Expenses	432,430	704,000	704,000	790,000
Allotted for CIP	46,692	-	-	-
Total	479,122	704,000	704,000	790,000
Revenue over/(under) Expenditure	387,530	-	-	115,000
Beginning Balance	50,090	116,000	437,620	437,620
<i>Less: Reserve by Policy</i>	<i>78,760</i>	<i>115,726</i>	<i>115,726</i>	<i>129,863</i>
Available for Use	358,860	274	321,894	422,757
Total Fund Balance	\$ 437,620	\$ 116,000	\$ 437,620	\$ 552,620

TOTAL REVENUES	increased \$201,000 or 28.55% over FY2023 Revised
TOTAL EXPENDITURES	increased \$86,000 or 12.22% over FY2023 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.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Interest	\$ 5,811	\$ 1,000	\$ 5,000	\$ 5,000
Miscellaneous	289,944	20,000	20,000	-
Total	295,755	21,000	25,000	5,000
EXPENDITURES				
Operating Expenses	54,684	40,000	120,000	80,000
Total	54,684	40,000	120,000	80,000
Revenue over/(under) Expenditure	241,071	(19,000)	(95,000)	(75,000)
Beginning Balance	298,247	531,000	539,318	444,318
<i>Less: Reserve by Policy</i>	-	-	-	-
Available for Use	539,318	512,000	444,318	369,318
Total Fund Balance	\$ 539,318	\$ 512,000	\$ 444,318	\$ 369,318

TOTAL REVENUES	decreased \$20,000 or 80.00% over FY2023 Revised
TOTAL EXPENDITURES	decreased \$40,000 or 33.33% over FY2023 Revised

KANSAS FIGHTS ADDICTION FUND (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.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Intergovernmental Interest	\$ 24,193 2	\$ -	\$ 230,000	\$ 100,000
Total	24,195	-	230,000	100,000
EXPENDITURES				
Operating Expenses	-	-	100,000	254,000
Total	-	-	100,000	254,000
Revenue over/(under) Expenditure	24,195	-	130,000	(154,000)
Beginning Balance	-	-	24,195	154,195
<i>Less: Reserve by Policy</i>	-	-	-	-
Available for Use	24,195	-	154,195	195
Total Fund Balance	\$ -	\$ -	\$ 154,195	\$ 195

TOTAL REVENUES	decreased \$130,000 or 56.52% over FY2023 Revised
TOTAL EXPENDITURES	increased \$154,000 or 154.00% over FY2023 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 provides Local Public Agencies to develop projects without additional federal requirements.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Intergovernmental	\$ 1,206,255	\$ -	\$ 1,200,000	\$ 1,100,000
Interest	1,608	-	10,000	-
Transfer In	855,000	-	-	-
Total	2,062,863	-	1,210,000	1,100,000
EXPENDITURES				
Operating Expenses	45	-	-	-
Allotted for CIP	639,878	-	2,502,000	1,100,000
Total	639,923	-	2,502,000	1,100,000
Revenue over/(under) Expenditure	1,422,940	-	(1,292,000)	-
Beginning Balance	-	-	1,422,940	130,940
Available for Use	1,422,940	-	130,940	130,940
Total Fund Balance	\$ 1,422,940	\$ -	\$ 130,940	\$ 130,940

TOTAL REVENUES

decreased \$110,000 or 9.09% over FY2023 Revised

TOTAL EXPENDITURES

decreased \$2,502,000 or 56.04% over FY2023 Revised

AIRPORT FUND (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.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Charges for services	\$ 96,922	\$ 25,000	\$ 25,000	\$ 35,000
Interest	20,630	3,000	3,000	3,000
Miscellaneous	148,668	191,000	185,000	214,000
Transfer In	216,000	155,000	89,000	155,000
Total	482,220	374,000	302,000	407,000
EXPENDITURES				
Personnel Services	39,342	154,000	154,000	162,000
Internal Services	13,000	51,000	51,000	66,000
Operating Expenses	273,778	354,000	288,000	441,000
Allotted for CIP	155,457	40,000	40,000	-
Total	481,577	599,000	533,000	669,000
Revenue over/(under) Expenditure	643	(225,000)	(231,000)	(262,000)
Beginning Balance	696,074	411,000	696,717	465,717
<i>Less: Reserve by Policy</i>	<i>118,745</i>	<i>147,699</i>	<i>131,425</i>	<i>164,959</i>
Available for Use	577,972	38,301	334,292	38,758
Total Fund Balance	\$ 696,717	\$ 186,000	\$ 465,717	\$ 203,717

TOTAL REVENUES decreased \$105,000 or 34.77% over FY2023 Revised

TOTAL EXPENDITURES increased \$136,000 or 25.52% over FY2023 Revised

CITY PARKS MEMORIAL FUND (243)

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

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Interest	\$ 1,271	\$ -	\$ -	\$ -
Miscellaneous	29,230	20,000	20,000	20,000
Total	30,501	20,000	20,000	20,000
EXPENDITURES				
Operating Expenses	13,961	38,000	38,000	38,000
Total	13,961	38,000	38,000	38,000
Revenue over/(under) Expenditure	16,540	(18,000)	(18,000)	(18,000)
Beginning Balance	98,779	84,000	115,319	97,319
<i>Less: Reserve by Policy</i>	-	-	-	-
Available for Use	115,319	66,000	97,319	79,319
Total Fund Balance	\$ 115,319	\$ 66,000	\$ 97,319	\$ 79,319

TOTAL REVENUES	No Change
TOTAL EXPENDITURES	No Change

FARMLAND REMEDIATION (245)

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

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Interest	\$ 30,462	\$ 1,000	\$ 3,000	\$ 1,000
Total	30,462	1,000	3,000	1,000
EXPENDITURES				
Personnel Services	98,653	151,000	151,000	145,000
Operating Expenses	99,397	1,073,000	873,972	1,001,000
Total	198,050	1,224,000	1,024,972	1,146,000
Revenue over/(under) Expenditure	(167,588)	(1,223,000)	(1,021,972)	(1,145,000)
Beginning Balance	2,334,560	1,223,000	2,166,972	1,145,000
<i>Less: Reserve by Policy</i>	-	-	-	-
Available for Use	2,166,972	-	1,145,000	-
Total Fund Balance	\$ 2,166,972	\$ -	\$ 1,145,000	\$ -

TOTAL REVENUES	decreased \$2,000 or 66.67% over FY2023 Revised
TOTAL EXPENDITURES	increased \$121,028 or 11.81% over FY2023 Revised

The City is continuing to evaluate the long term remediation plan costs and will develop a sustainable funding plan in the future.

CEMETERY PERPETUAL CARE FUND (246)

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

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Charges for services	\$ 23,400	\$ 11,000	\$ 20,000	\$ 20,000
Interest	560	-	-	-
Total	23,960	11,000	20,000	20,000
Expenditures				
Operating Expenses	445	8,000	8,000	8,000
Total	445	8,000	8,000	8,000
Revenue over/(under) Expenditure	23,515	3,000	12,000	12,000
Beginning Balance	34,436	41,000	57,951	69,951
<i>Less: Reserve by Policy</i>	-	-	-	-
Available for Use	57,951	44,000	69,951	81,951
Total Fund Balance	\$ 57,951	\$ 44,000	\$ 69,951	\$ 81,951

TOTAL REVENUES No Change

TOTAL EXPENDITURES No Change

WEE FOLKS SCHOLARSHIP FUND (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.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Interest	\$ 744	\$ -	\$ -	-
Miscellaneous	9,130	35,000	35,000	35,000
Total	9,874	35,000	35,000	35,000
EXPENDITURES				
Operating Expenses	24,061	55,000	55,000	55,000
Total	24,061	55,000	55,000	55,000
Revenue over/(under) Expenditure	(14,187)	(20,000)	(20,000)	(20,000)
Beginning Balance	101,309	58,000	87,122	67,122
<i>Less: Reserve by Policy</i>	-	-	-	-
Available for Use	87,122	38,000	67,122	47,122
Total Fund Balance	\$ 87,122	\$ 38,000	\$ 67,122	\$ 47,122

TOTAL REVENUES	No Change
TOTAL EXPENDITURES	No Change

ECONOMIC DEVELOPMENT

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

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Property	\$ 1,486,600	\$ 1,683,000	\$ 1,702,000	\$ 1,952,000
Sales Tax	802,657	853,000	716,000	960,000
Intergovernmental	45,492	-	-	-
Interest	81	-	-	-
Total	2,334,830	2,536,000	2,418,000	2,912,000
EXPENDITURES				
Operating Expenses	2,247,274	2,536,000	2,580,000	2,812,000
Total	2,247,274	2,536,000	2,580,000	2,812,000
Revenue over/(under) Expenditure	87,556	-	(162,000)	100,000
Beginning Balance	842,177	842,000	929,733	767,733
<i>Less: Reserve by Policy</i>	-	-	-	-
Available for Use	929,733	842,000	767,733	867,733
Total Fund Balance	\$ 929,733	\$ 842,000	\$ 767,733	\$ 867,733

TOTAL REVENUES increased \$494,000 or 20.43% over FY2023 Revised

TOTAL EXPENDITURES increased \$232,000 or 8.99% over FY2023 Revised

EQUIPMENT RESERVE FUND (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.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUE				
Fines and penalties	\$ 29,102	\$ 4,000	\$ 4,000	\$ 4,000
Interest	44,145	15,000	15,000	15,000
Miscellaneous	5,450	-	-	-
Transfer In	6,499,000	-	-	-
Total	6,577,697	19,000	19,000	19,000
EXPENDITURES				
Operating Expenses	511,909	4,000	4,000	4,000
Vehicles/Equipment	3,240,643	1,010,000	1,010,000	1,060,000
Transfers Out	1,207,931	-	-	-
Total	4,960,483	1,014,000	1,014,000	1,064,000
Revenue over/(under) Expenditure	1,617,214	(995,000)	(995,000)	(1,045,000)
Beginning Balance	5,579,860	2,057,000	7,197,074	6,202,074
Available for Use	7,197,074	1,062,000	6,202,074	5,157,074
Total Fund Balance	\$ 7,197,074	\$ 1,062,000	\$ 6,202,074	\$ 5,157,074

TOTAL REVENUES

No Change

TOTAL EXPENDITURES

increased \$50,000 or 4.93% over FY2023 Revised

PUBLIC PARKING FUND (503)

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

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUE				
Licenses and permits	\$ 275,472	\$ 262,000	\$ 300,000	\$ 343,000
Charges for services	841,145	811,000	830,000	868,000
Fines and penalties	801,000	830,000	875,000	994,000
Interest	26,434	1,000	20,000	20,000
Miscellaneous	197,917	116,000	148,000	171,000
Total	2,141,968	2,020,000	2,173,000	2,396,000

	EXPENDITURES			
Personnel Services	758,972	816,000	816,000	964,000
Internal Services	199,000	256,000	256,000	260,000
Operating Expenses	544,192	1,122,000	1,122,000	816,000
Debt Service	-	51,000	51,000	158,000
Allotted for CIP	-	-	-	125,000
Total	1,502,164	2,245,000	2,245,000	2,323,000

Revenue over/(under) Expenditure	639,804	(225,000)	(72,000)	73,000
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Beginning Balance	478,144	598,000	1,117,948	1,045,948
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<i>Less: Reserve by Policy</i>	246,931	369,041	369,041	381,863
Available for Use	871,017	3,959	676,907	737,085

Total Fund Balance	\$ 1,117,948	\$ 373,000	\$ 1,045,948	\$ 1,118,948
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TOTAL REVENUES increased \$223,000 or 10.26% over FY2023 Revised

TOTAL EXPENDITURES increased \$78,000 or 3.47% over FY2023 Revised

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

STORM WATER FUND (504)

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

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Charges for services	\$ 5,627,801	\$ 5,957,000	\$ 5,957,000	\$ 5,785,000
Interest	78,156	25,000	25,000	25,000
Miscellaneous	364	-	-	-
Total	5,706,321	5,982,000	5,982,000	5,810,000
Expenditures				
Personnel Services	941,357	1,329,000	1,414,000	1,752,000
Internal Services	464,000	334,000	334,000	371,000
Operating Expenses	3,135,309	1,146,000	1,150,000	1,240,000
Debt Service	463,224	365,000	365,000	1,120,000
Vehicles/Equipment	-	308,000	344,000	145,000
Allotted for CIP	-	1,440,000	1,440,000	1,877,000
Transfers Out	737,000	357,000	300,650	289,000
Total	5,740,890	5,279,000	5,347,650	6,794,000
Revenue over/(under) Expenditure	(34,569)	703,000	634,350	(984,000)
Beginning Balance	6,809,342	5,772,000	6,774,773	7,409,123
<i>Less: Reserve by Policy</i>	<i>943,708</i>	<i>867,781</i>	<i>879,066</i>	<i>1,116,822</i>
Available for Use	5,831,065	5,607,219	6,530,057	5,308,301
Total Fund Balance	\$ 6,774,773	\$ 6,475,000	\$ 7,409,123	\$ 6,425,123

TOTAL REVENUES decreased \$172,000 or 2.88% over FY2023 Revised

TOTAL EXPENDITURES increased \$1,446,350 or 27.05% over FY2023 Revised

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

UTILITIES NON-BONDED CONSTRUCTION FUND (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 an enterprise (fee supported) fund.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Interest	\$ 94,712	\$ 25,000	\$ 25,000	\$ 25,000
Transfer In	3,227,833	-	-	2,600,000
Total	3,322,545	25,000	25,000	2,625,000
EXPENDITURES				
Operating Expenses	1,663,128	10,000	10,000	10,000
Allotted for CIP	-	1,050,000	9,644,000	2,600,000
Total	1,663,128	1,060,000	9,654,000	2,610,000
Revenue over/(under) Expenditure	1,659,417	(1,035,000)	(9,629,000)	15,000
Beginning Balance	8,202,767	3,535,000	9,862,184	233,184
<i>Less: Reserve for accruals</i>	-	-	-	-
Available for Use	9,862,184	2,500,000	233,184	248,184
Total Fund Balance	\$ 9,862,184	\$ 2,500,000	\$ 233,184	\$ 248,184

TOTAL REVENUES increased \$2,600,000 or 10,400% over FY2023 Revised

TOTAL EXPENDITURES decreased \$7,044,000 or 72.96% over FY2023 Revised

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

RISK MANAGEMENT FUND (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.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Charges for services	\$ 2,907,000	\$ 3,147,000	\$ 3,147,000	\$ 3,058,000
Interest	32,407	5,000	25,000	25,000
Miscellaneous	105,347	-	-	-
Total	3,044,754	3,152,000	3,172,000	3,083,000
EXPENDITURES				
Personnel Services	71,053	112,000	112,000	123,000
Operating Expenses	2,112,118	2,385,000	2,385,000	2,935,000
Total	2,183,171	2,497,000	2,497,000	3,058,000
Revenue over/(under) Expenditure	861,583	655,000	675,000	25,000
Beginning Balance	1,465,569	1,571,000	2,327,152	3,002,152
Available for Use	2,327,152	2,226,000	3,002,152	3,027,152
Total Fund Balance	\$ 2,327,152	\$ 2,226,000	\$ 3,002,152	\$ 3,027,152

TOTAL REVENUES	decreased \$89,000 or 2.81% over FY2023 Revised
TOTAL EXPENDITURES	increased \$561,000 or 22.47% over FY2023 Revised

Expenses have increased particularly in auto claims due to an increase in the prices for parts and other associated costs (e.g., rental vehicles).

FEDERAL GRANT FUND (801)

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

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Intergovernmental	\$ 10,437,322	\$ 12,269,000	\$ 13,954,696	\$ 9,268,055
Miscellaneous	3,952	-	-	-
Total	10,441,274	12,269,000	13,954,696	9,268,055
EXPENDITURES				
Personnel Services	484,340	433,000	433,000	901,000
Operating Expenses	5,807,741	4,454,000	5,262,097	3,645,000
Vehicles/Equipment	-	-	-	32,000
Allotted for CIP	5,113,344	7,420,000	7,296,000	4,690,055
Transfers Out	55,145	-	-	-
Total	11,460,570	12,307,000	12,991,097	9,268,055
Revenue over/(under) Expenditure	(1,019,296)	(38,000)	963,599	-
Beginning Balance	55,697	56,000	(963,599)	-
<i>Less: Reserve for accruals</i>	-	-	-	-
Available for Use	(963,599)	18,000	-	-
Total Fund Balance	\$ (963,599)	\$ 18,000	\$ -	\$ -

TOTAL REVENUES	decreased \$4,686,641 or 33.58% over FY2023 Revised
TOTAL EXPENDITURES	decreased \$3,723,042 or 28.66% over FY2023 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.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Intergovernmental	\$ 10,912	\$ 22,000	\$ 22,000	\$ 22,000
Interest	22	-	-	-
Total	10,934	22,000	22,000	22,000
EXPENDITURES				
Personnel Services	13,650	7,000	7,000	12,000
Operating Expenses	10,956	10,000	10,000	10,000
Total	24,606	17,000	17,000	22,000
Revenue over/(under) Expenditure	(13,672)	5,000	5,000	-
Beginning Balance	218,366	198,000	204,694	209,694
<i>Less: Reserve for accruals</i>	-	-	-	-
Available for Use	-	203,000	209,694	209,694
Total Fund Balance	\$ 204,694	\$ 203,000	\$ 209,694	\$ 209,694

TOTAL REVENUES	No Change
TOTAL EXPENDITURES	increased \$5,000 or 29.41% over FY2023 Revised

COMMUNITY DEVELOPMENT FUND (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.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Intergovernmental	\$ 1,228,476	\$ 765,000	\$ 765,000	\$ 749,000
Charges for services	-	-	-	200,000
Interest	-	-	-	-
Miscellaneous	80,636	350,000	350,000	150,000
Total	1,309,112	1,115,000	1,115,000	1,099,000
EXPENDITURES				
Personnel Services	196,748	241,000	241,000	233,000
Operating Expenses	827,755	874,000	874,000	876,000
Vehicles/Equipment	-	-	-	-
Allotted for CIP	352,301	-	-	-
Total	1,376,804	1,115,000	1,115,000	1,109,000
Revenue over/(under) Expenditure	(67,692)	-	-	(10,000)
Beginning Balance	78,455	351,000	10,763	10,763
Available for Use	-	351,000	10,763	763
Total Fund Balance	\$ 10,763	\$ 351,000	\$ 10,763	\$ 763

TOTAL REVENUES decreased \$16,000 or 1.43% over FY2023 Revised

TOTAL EXPENDITURES decreased \$6,000 or 0.54% over FY2023 Revised

HOME PROGRAM FUND (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.

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Intergovernmental	\$ 280,868	\$ 524,000	\$ 524,000	\$ 531,000
Interest	-	-	-	-
Miscellaneous	35,459	-	-	-
Total	316,327	524,000	524,000	531,000
EXPENDITURES				
Personnel Services	44,027	90,000	90,000	51,000
Operating Expenses	233,814	433,000	433,000	459,000
Total	277,841	523,000	523,000	510,000
Revenue over/(under) Expenditure	38,486	1,000	1,000	21,000
Beginning Balance	(26,165)	4,000	12,321	13,321
Available for Use	-	5,000	13,321	34,321
Total Fund Balance	\$ 12,321	\$ 5,000	\$ 13,321	\$ 34,321

TOTAL REVENUES

increased \$7,000 or 1.34% over FY2023 Revised

TOTAL EXPENDITURES

decreased \$13,000 or 2.49% over FY2023 Revised

TRANSPORTATION PLANNING FUND (806)

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

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Intergovernmental	\$ 273,028	\$ 470,000	\$ 470,000	\$ 315,041
Total	273,028	470,000	470,000	315,041
EXPENDITURES				
Personnel Services	201,790	278,000	278,000	213,000
Operating Expenses	67,839	188,000	188,000	102,041
Transfers Out	8,210	-	-	-
Total	277,839	466,000	466,000	315,041
Revenue over/(under) Expenditure	(4,811)	4,000	4,000	-
Beginning Balance	1,444	17,000	(3,367)	633
<i>Less: Reserve for accruals</i>	-	-	-	-
Available for Use	-	21,000	633	633
Total Fund Balance	\$ (3,367)	\$ 21,000	\$ 633	\$ 633

TOTAL REVENUES	decreased \$154,959 or 32.97% over FY2023 Revised
TOTAL EXPENDITURES	decreased \$150,959 or 32.39% over FY2023 Revised

STATE GRANT FUND (851)

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

	2022 AUDITED	2023 ADOPTED BUDGET	2023 REVISED BUDGET	2024 ADOPTED BUDGET
REVENUES				
Intergovernmental	\$ 673,155	\$ 3,270,000	\$ 6,247,000	\$ 3,801,758
Miscellaneous	-	-	-	-
Transfer In	69,563	-	-	-
Total	742,718	3,270,000	6,247,000	3,801,758
EXPENDITURES				
Personnel Services	200,512	182,000	182,000	185,000
Operating Expenses	531,664	1,588,000	1,588,000	1,686,200
Vehicles/Equipment	-	-	124,000	-
Allotted for CIP	2,007,582	1,500,000	1,500,000	1,930,558
Transfers Out	855,000	-	-	-
Total	3,594,758	3,270,000	3,394,000	3,801,758
Revenue over/(under) Expenditure	(2,852,040)	-	2,853,000	-
Beginning Balance	-	798,000	(2,852,040)	960
<i>Less: Reserve for accruals</i>	-	-	-	-
Available for Use	-	798,000	960	960
Total Fund Balance	\$ (2,852,040)	\$ 798,000	\$ 960	\$ 960

TOTAL REVENUES decreased \$2,445,242 or 39.14% over FY2023 Revised

TOTAL EXPENDITURES increased \$407,758 or 12.01% over FY2023 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. 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 FUND (101): Anticipated to increase by 11% to maintain fund balance requirement of 90 days of operating expenditures.

CAPITAL SALES TAX FUND (201): Anticipated to increase by 28% for future large capital projects scheduled for construction through the Capital Improvement Plan.

BOND & INTEREST FUND (301): Anticipated to increase by 40% due to timing of projects outlined in our Capital Improvement Plan.

CAPITAL PROJECTS FUND (402): Anticipated to have minimal fund balance by end of 2024 due to the planned drawdown of bond funds in accordance with our Capital Improvement Plan.

WATER AND WASTEWATER FUND (501): No significant changes in fund balance.

SOLID WASTE FUND (502): No significant changes in fund balance.

UTILITIES BONDED CONSTRUCTION FUND (505): No significant changes in fund balance.

ADMINISTRATIVE SERVICES FUND (601): Anticipated to increase significantly for the temporary note to pay for the new financial system.

HEALTHCARE FUND (602): No significant changes in fund balance.

MINOR FUNDS

The City has the 32 following non-major funds:

Library Fund (202)	Free State TDD (272)
Transportation Fund (203)	Oread TDD (273)
Housing Trust Fund (204)	9 NH South-TDD (274)
Guest Tax Fund (221)	9 NH North-TDD/TIF (275)
Special Alcohol Fund (222)	901 NH 720 LLC TIF (276)
Special Gas Tax/Highway Fund (223)	Vehicle & Equipment Replacement Fund (401)
Special Recreation Fund (224)	Public Parking Fund (503)
Law Enforcement Trust Fund (225)	Storm Water Fund (504)
Kansas Fights Addiction Fund (226)	Utilities Cash Construction (506)
Federal Funds Exchange Fund (227)	Risk Management Fund (604)
Airport Fund (241)	Federal Grant Fund (801)
City Parks Memorial Fund (243)	Fair Housing Grant (803)
Farmland Remediation Fund (245)	Community Development Grant (804)
Cemetery Perpetual Care Fund (246)	Home Program Fund (805)
Wee Folks Scholarship Fund (248)	Transportation Planning Grant (806)
NRA Fund (271)	State Grants (851)

All Non-Major Funds: In aggregate, there was a **15%** increase in fund balance for 2024. This is primarily attributed to increases to the Transportation Fund and the Vehicle and Equipment Reserve Fund. The Transportation Fund is used to account for revenues and expenditures associated with the fixed route bus system and para-transit services of the City, funded by a special sales tax. The Vehicle and Equipment Reserve Fund is used to accumulate cash to help pay for large capital projects scheduled through the City's Capital Improvement Plan.

DEPARTMENT BUDGETS

CITY COMMISSION

FINANCE

FIRE MEDICAL

INFORMATION TECHNOLOGY

MUNICIPAL SERVICES & OPERATIONS

OFFICE OF THE CITY ATTORNEY

OFFICE OF THE CITY MANAGER

PARKS & RECREATION

PLANNING & DEVELOPMENT SERVICES

POLICE

PUBLIC HEALTH

LIBRARY

EXPENDITURE BY DEPARTMENT ALL FUNDS

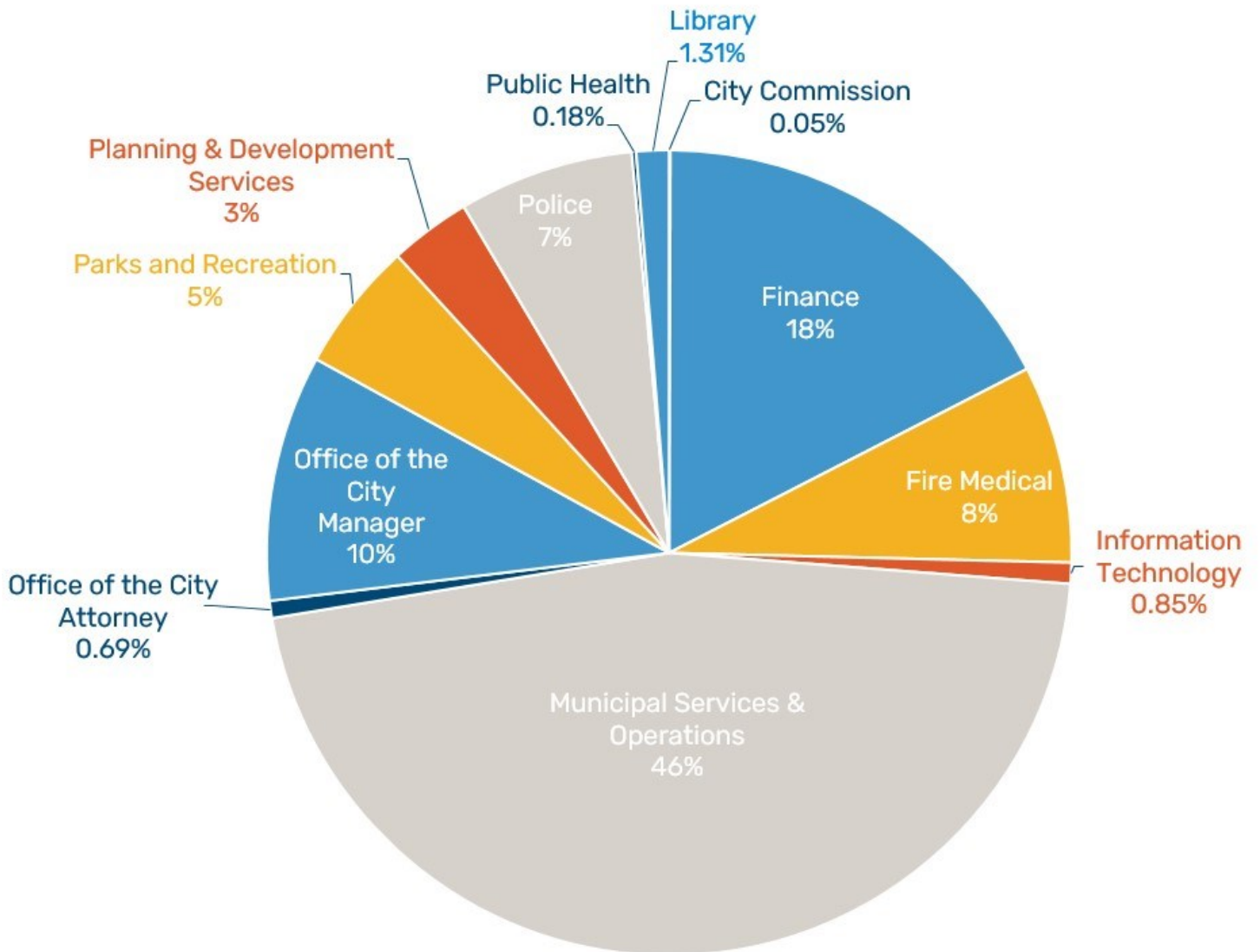
Department	2022 Audited	2023 Adopted Budget	2023 Revised Budget	2024 Adopted Budget
City Commission	218,759	236,000	236,000	242,000
Finance	57,010,945	84,068,000	92,183,000	82,172,000
Fire Medical	29,689,598	31,253,000	32,049,000	37,490,000
Information Technology	2,872,718	3,756,000	3,756,000	3,992,000
Municipal Services & Operations	119,462,840	196,704,000	227,603,622	218,106,558
Office of the City Attorney	2,662,883	3,281,000	2,994,000	3,268,000
Office of the City Manager	38,883,063	46,669,000	47,309,097	46,696,055
Parks and Recreation	18,574,115	25,850,000	25,748,000	24,652,000
Planning & Development Services	8,622,592	10,869,000	20,010,505	15,439,241
Police	29,691,339	30,445,000	30,625,000	33,248,000
Public Health	2,009,718	827,000	827,000	840,000
Library	5,023,000	5,725,000	5,725,000	6,180,000
Total	314,721,570	439,683,000	489,066,224	472,325,854

Key priorities for the City in FY2024 are: Housing Initiatives, Infrastructure and Engaged and Empowered Teams. The City is committed to strategies to reduce and end homelessness through Homeless Outreach, Emergency Sheltering, and Rapid Rehousing. Strategic plan progress indicators which directly impact Housing Initiatives are SWN-5, SWN-6, SWN-7 (pages 50-51).

Infrastructure will be taken on by numerous departments, including but not limited to Municipal Services & Operations (MSO), Planning & Development Services (PDS), City Manager's Office, and Parks and Recreation, which will measure their progress toward city-wide infrastructure needs of utility, reliability, and lowest cost of ownership to the community against these indicators: UI-12, SWN-8, SWN-12, SWN-13, CC-3, CC-4, CC-5, CC-7, CC-8, CC-13, CC-14 (pages 48-62).

Engaged and Empowered Teams prioritizes equitable compensation and policies to attract and retain skilled, motivated individuals to work for the City of Lawrence. All departments are involved in this process. Strategic plan progress indicators which directly impact Engaged and Empowered Teams are UI-11, SWN-10, SWN-11, SaS-11, SaS-12, CC-10, CW-6, CW-7, CW-8 (pages 48-62).

EXPENDITURE BY DEPARTMENT ALL FUNDS



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.



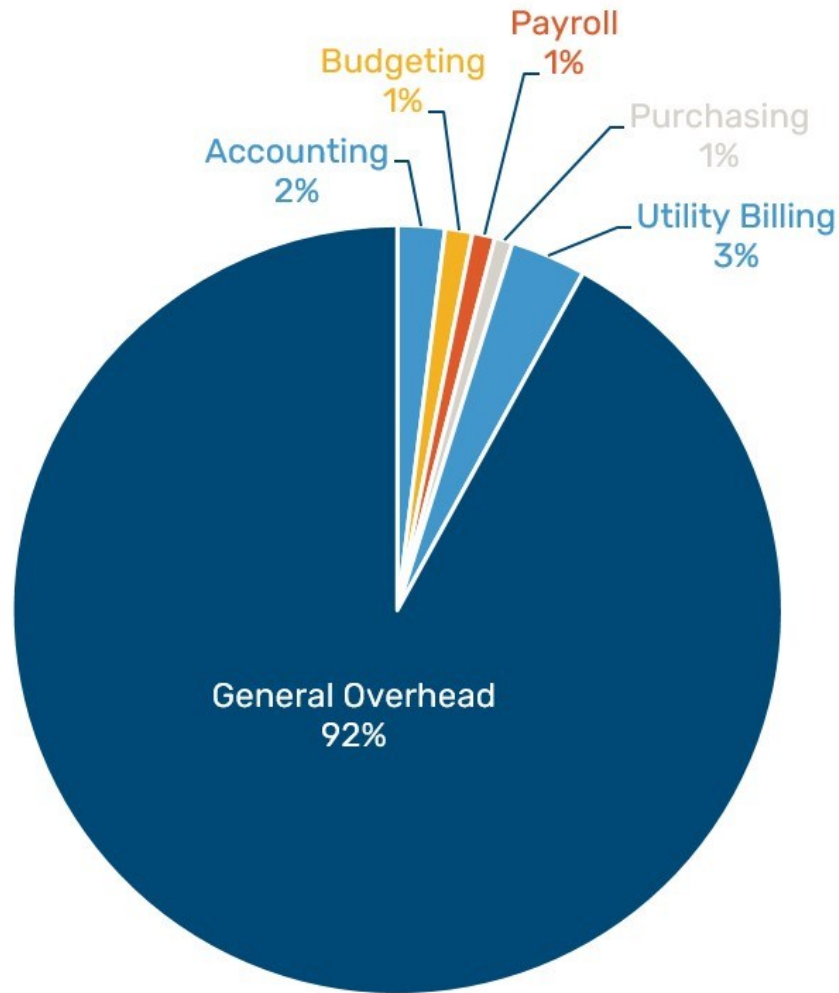
Departments	2024 Adopted Budget	% of City Budget	PBB Score
City Commission	\$242,000	0.05%	86.67

DEPARTMENT BUDGET BY FUNDS

Fund	2022 Audited	2023 Adopted Budget	2023 Revised Budget	2024 Adopted Budget	Difference
Administrative Services Fund	218,759	236,000	236,000	242,000	6,000
Total	218,759	236,000	236,000	242,000	6,000

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.



DEPARTMENT BUDGET BY PROGRAMS

Programs	2024 Adopted Budget	% of City Budget	PBB Score
Accounting	1,631,000		56.82
Budgeting	937,000		63.64
Payroll	782,000		52.27
Purchasing	616,000		56.82
Utility Billing	2,615,000		75.00
General Overhead	75,591,000		
Finance	\$82,172,000	17.4%	

FINANCE

PRIOR YEAR KEY ACTIVITIES

After working diligently to implement a new financial management system with a new chart of accounts, the City went live with Tyler ERP (Munis) on January 1, 2023.

The Finance Department worked with Communications to launch Balancing Act for community outreach during the development of the 2024 Budget.

Utility Billing oversaw the full implementation of the Advanced Meter Infrastructure (AMI) project, which provides hourly water meter reads for utility customers.

Purchasing improved the bid advertisement process to a standing publication that reduced costs and allowed for posting immediately upon bid document completion.

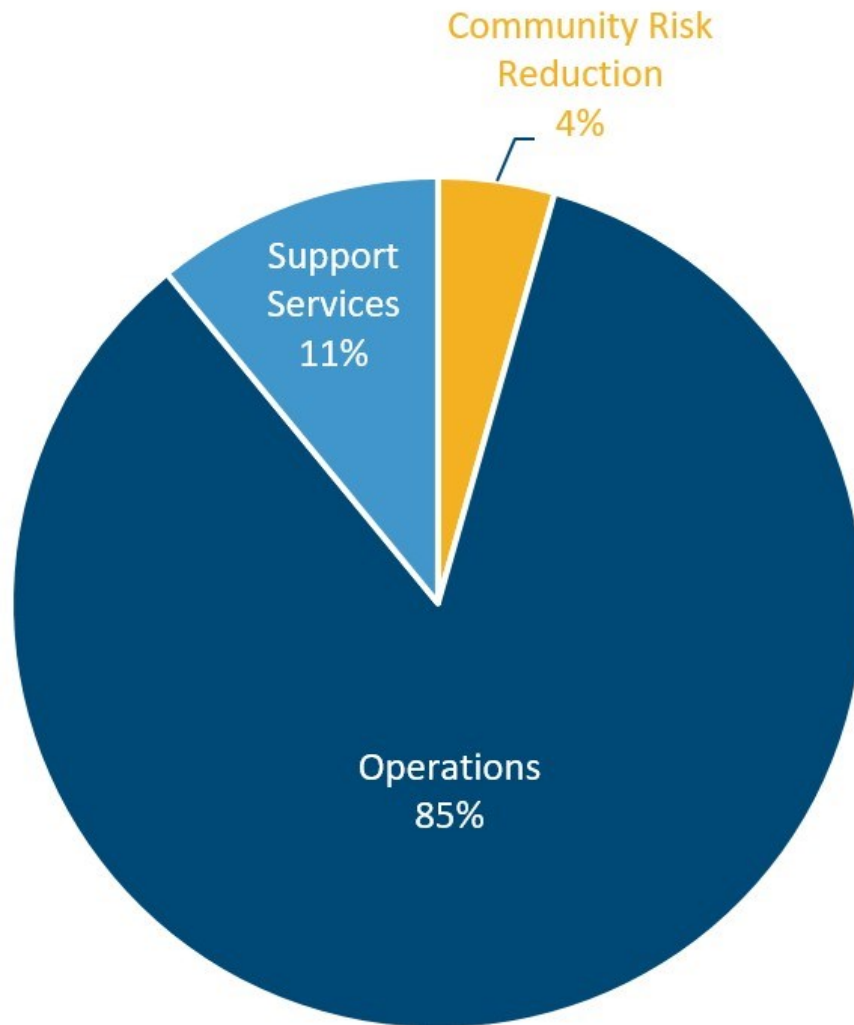
Finance focused on capacity building and developing relationships with departments to better serve the organization.

DEPARTMENT BUDGET BY FUND

Fund	2022 Audited	2023 Adopted Budget	2023 Revised Budget	2024 Adopted Budget	Difference
Capital Projects Fund	1,878,101	-	-	-	-
Administrative Services	4,101,851	5,806,000	5,806,000	6,581,000	775,000
ARPA Grant	77,278	105,000	105,000	-	(105,000)
Total	6,057,230	5,911,000	5,911,000	6,581,000	670,000

FIRE MEDICAL

The Lawrence-Douglas County Fire Medical department provides services through a joint agreement between the City and County to provide fire and medical services. All hazard services are provided by the department for all City of Lawrence residents while EMS, hazardous materials, and technical rescue responses are provided for all Douglas County residents. This department is partially funded through Douglas County.



DEPARTMENT BUDGET BY PROGRAM

Programs	2024 Adopted Budget	% of City Budget	PBB Score
Operations	31,736,000		70.83
Community Risk Reduction	1,652,000		66.67
Support Services	4,102,000		88.64
Fire Medical	\$37,490,000	7.9%	

FIRE MEDICAL

PRIOR YEAR KEY ACTIVITIES

Lawrence-Douglas County Fire Medical (LDCFM) received Accredited Agency status with the Commission on Fire Accreditation International (CFAI) for meeting the criteria established through the CFAI's voluntary self-assessment and accreditation program. LDCFM is one of more than 300 agencies to achieve Internationally Accredited Agency status with the CFAI and the Center for Public Safety Excellence, Inc. (CPSE). LDCFM is one of eight agencies in Kansas that have achieved Accredited status. This is LDCFM's fourth time receiving this recognition.

LDCFM bolstered relationships with community partners to accomplish vital training that provided real-life simulations. A soon-to-be-demolished, multi-story sorority house was offered to LDCFM to utilize for training purposes. Training evolutions using this building were focused on fire response in a multi-story house while incorporating search and rescue tactics. LDCFM was able to work through several critical lessons that otherwise might not have been experienced in a safe environment.

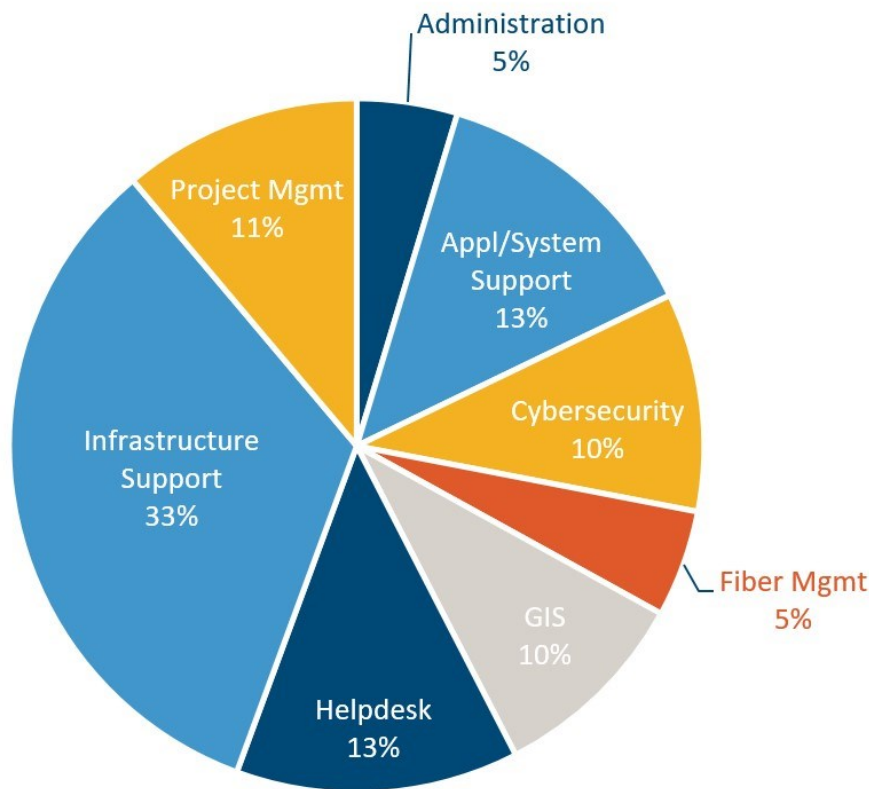
LDCFM received an Insurance Services Office (ISO) Property Protection Class (PPC) 1 rating. LDCFM is one of twelve agencies in Kansas that are designated as Class 1. To achieve this, LDCFM collaborated during the ISO's evaluation process with the Municipal Services Office's Water Department, the City Maintenance Garage, and the Douglas County Emergency Communications Center.

DEPARTMENT BUDGET BY FUND

Fund	2022 Audited	2023 Adopted	2023 Revised	2024 Adopted	Difference
General Fund	20,839,775	30,158,000	30,954,000	32,450,000	1,496,000
Capital Sales Tax	582,232	1,040,000	1,040,000	3,960,000	2,920,000
Vehicle & Equipment	958,274	55,000	55,000	-	(55,000)
Capital Projects Fund	-	-	-	1,080,000	1,080,000
Federal Grants	74,317	-	-	-	-
ARPA Grant	7,235,000	-	-	-	-
Total	29,689,598	31,253,000	32,049,000	37,490,000	5,441,000

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, security, desktop and server management, database management, geographic information systems (GIS), ERP and Business applications support, document imaging, telecommunications, fiber projects, and e-government services.



DEPARTMENT BUDGET BY PROGRAMS

Departments	2023 Adopted Budget	% of City Budget	PBB Score
Administration	187,000		59.09
Appl/System Support	526,000		61.36
Cybersecurity	406,000		68.18
Fiber Mgmt	199,000		61.36
GIS	376,000		65.91
Helpdesk	526,000		63.64
Infrastructure Support	1,327,000		61.36
Project Mgmt	445,000		63.64
Information Technology	\$3,992,000	0.9%	

INFORMATION TECHNOLOGY

PRIOR YEAR KEY ACTIVITIES

The IT department Implemented an advanced cyber end-point protection system to thwart outside and inside cyber-attacks (excludes PD's network).

Created, approved and implemented first ever city-wide IT Policy, with three of 15 foundational city-wide IT Procedures now also completed.

The IT department consolidated cable and voice contracts for improved efficiency. Consolidating the cable and voice contracts helps support departments and will result in a yearly average savings of \$25,000.

Established a city-wide Process Improvement program within the IT budget.

First staff promotion with the IT Career Ladders process!

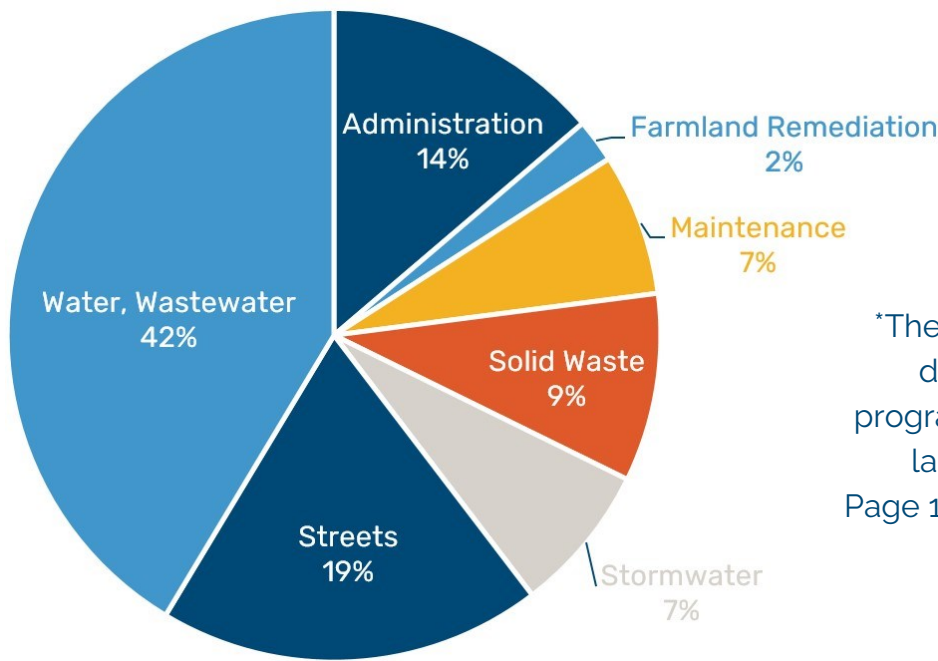
DEPARTMENT BUDGET BY FUND

Fund	2022 Audited	2023 Adopted Budget	2023 Revised Budget	2024 Adopted Budget	Difference
Vehicle & Equipment Replacement	163,042	-	-	-	-
Administrative Services Fund	2,709,676	3,756,000	3,756,000	3,992,000	236,000
Total	2,872,718	3,756,000	3,756,000	3,992,000	236,000

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. Page 125 breaks down all the programs within MSO.

DEPARTMENT BUDGET BY FUNDS

Fund	2022 Audited	2023 Adopted Budget	2023 Revised Budget	2024 Adopted Budget	Difference
General Fund	12,127,898	15,467,000	15,467,000	17,067,000	1,600,000
Capital Sales Tax	1,226,223	7,468,000	7,468,000	5,333,000	(2,135,000)
Special Highway Fund	1,166,959	5,193,000	5,193,000	4,860,000	(333,000)
Federal Funds Exchange	639,923	-	2,502,000	1,100,000	(1,402,000)
Airport Fund	481,577	599,000	533,000	669,000	136,000
Farmland Remediation	198,050	1,224,000	1,024,972	1,146,000	121,028
Equipment Reserve	448,756	320,000	320,000	400,000	80,000
Capital Projects Fund	10,930,252	18,675,000	38,675,000	30,743,000	(7,932,000)
Water and Wastewater Fund	52,987,951	59,926,000	59,926,000	66,146,000	6,220,000
Solid Waste Fund	17,092,377	18,254,000	18,254,000	20,332,000	2,078,000
Public Parking Fund	280,777	813,000	813,000	512,000	(301,000)
Storm Water Fund	5,740,890	5,279,000	5,347,650	6,794,000	1,446,350
Utilities Bonded Construction	6,754,014	49,341,000	49,341,000	52,770,000	3,429,000
Utilities Cash Construction	-	1,050,000	9,644,000	2,600,000	(7,044,000)
Administrative Services	5,893,140	7,072,000	7,072,000	5,704,000	(1,368,000)
Federal Grants	1,935,695	5,023,000	5,023,000	-	(5,023,000)
State Grants	1,558,358	1,000,000	1,000,000	1,930,558	930,558
Total	119,462,840	196,704,000	227,603,622	218,106,558	(9,497,064)

MUNICIPAL SERVICES & OPERATIONS

PRIOR YEAR KEY ACTIVITIES

MSO completed a road improvement project on Kasold Drive, a reconstruction of the intersection at 19th and Harper, and installed fiber optic cables on South Iowa and 31st Street. In December, MSO completed a comprehensive rehabilitation of 23rd street. This 18-month \$17M project included pavement reconstruction, street lighting and landscaping, bicycle, pedestrian, traffic signal, and transit improvements, waterline replacement and storm sewer replacement.

MSO installed a new water tower at Stratford Park, and commenced upgrades to the Kaw Water Treatment Plant. Additionally, the Kansas River Wastewater Treatment Plant began a multi-year, \$73M facility upgrade to achieve compliance with state regulations and improve regional water quality.

MSO was awarded Accredited Agency status by the American Public Works Association, recognizing the department's commitment to best management practices and continuous improvement. The department finalized an Asset Management Policy and Plan to guide funding, maintenance, and replacement for all major City-owned infrastructure and equipment.

DEPARTMENT BUDGET BY PROGRAMS

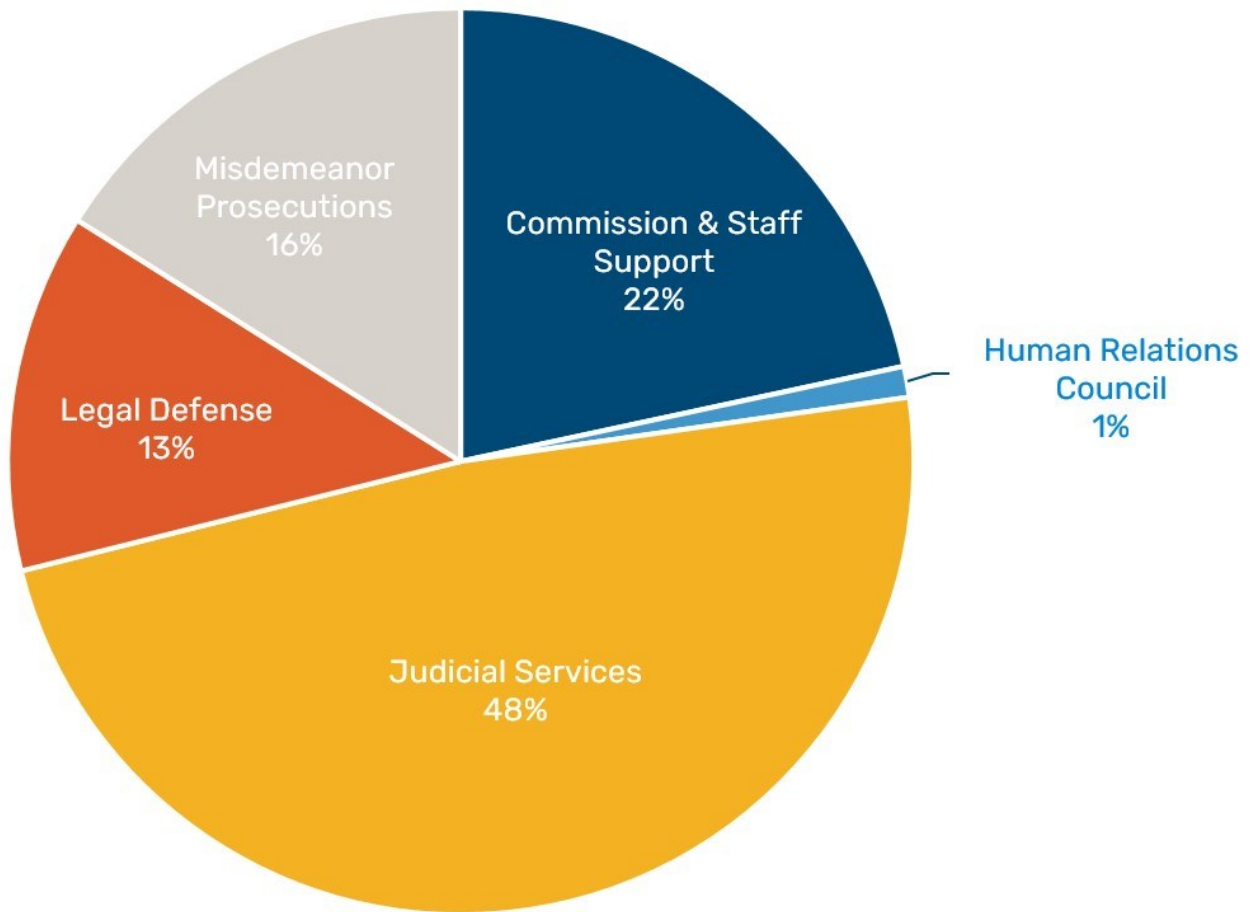
Departments	2024 Adopted Budget	% of City Budget	PBB Score
ADA Compliance	336,000		65.83
Administration	28,078,000		55.00
Airport	1,599,558		37.50
Facilities Maintenance	7,657,000		63.64
Farmland Remediation	4,696,000		29.17
Fleet Maintenance	5,704,000		61.36
Levee Maintenance	376,000		59.17
HHW, Compost & Waste Reduction	733,000		30.83
Project Inspections	1,528,000		75.00
Project Management	3,433,000		63.33
Regulatory Oversight	1,805,000		66.67
Solid Waste Operations	19,599,000		70.00
Stormwater Operations & Quality	16,044,000		62.5
Street Maintenance	32,988,000		59.17
Technology & Assets	1,938,000		79.55
Traffic Maintenance	3,116,000		63.33
Wastewater Collections	16,890,000		79.17
Wastewater Treatment	41,716,000		58.33
Water Distribution	8,273,000		79.17
Water Meters	3,900,000		70.00
Water Treatment	17,667,000		79.17
Municipal Services & Operations	\$218,106,558	46.2%	

OFFICE OF THE CITY ATTORNEY

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

The Municipal Court handles violations of city ordinances including traffic and parking violations within the city limits.

The City Prosecutor’s office prosecutes municipal ordinance violations in the Municipal Court and represents the City in Municipal Court appeals to appellate courts.



DEPARTMENT BUDGET BY PROGRAMS

Programs	2024 Adopted	% of City Budget	PBB Score
Commission & Staff Support	707,000		70.45
Human Relations Council	36,000		68.33
Legal Defense	419,000		47.73
Judicial Services	1,581,000		50.83
Misdemeanor Prosecutions	525,000		46.67
Office of the City Attorney	\$3,268,000	0.7%	

OFFICE OF THE CITY ATTORNEY

PRIOR YEAR KEY ACTIVITIES

The Human Relations Division distributed a selection of children's books celebrating diversity and inclusion and included information about our local law prohibiting discrimination.

The City Attorney's Office filed an action in state court resulting in the closure of a local business that posed serious public health, safety, and welfare problems for our community.

The City Attorney's Office helped create the Downtown Sidewalk and Parklet Hospitality program the purpose of which is to create a vibrant and visually attractive streetscape and to promote and stimulate commerce.

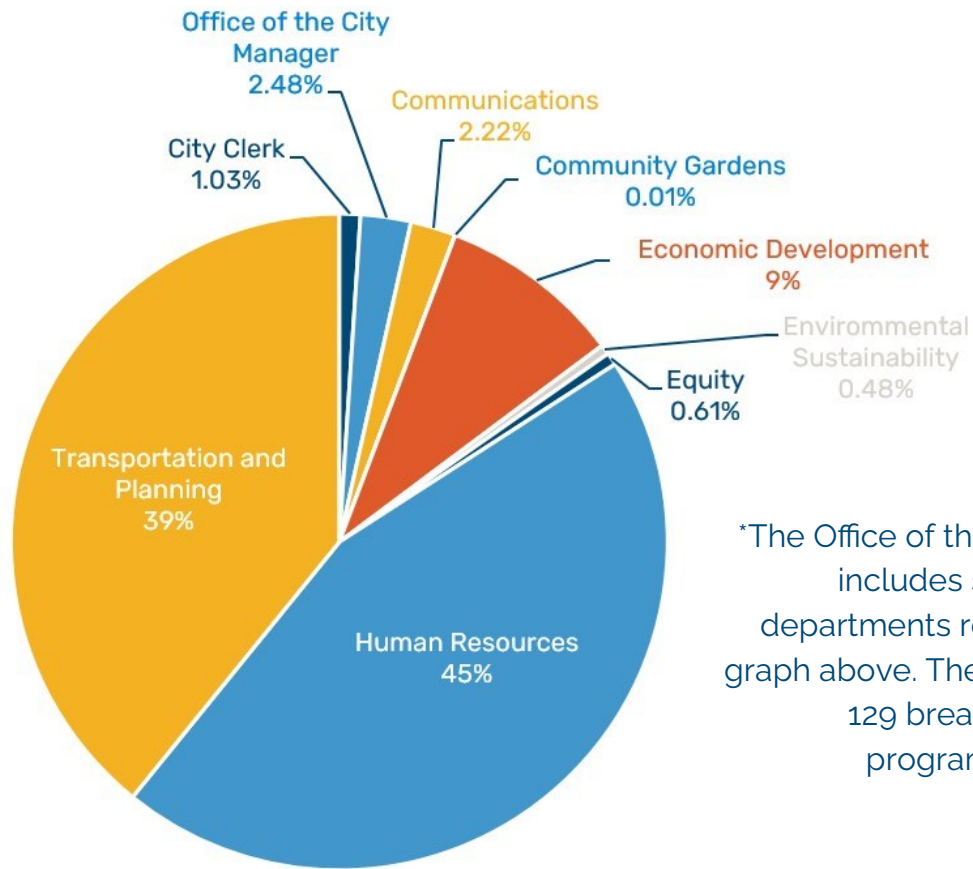
The Municipal Court and City Prosecutor's office staff provided the City Commission with a comprehensive overview of the court process and efforts to improve customer service and to connect persons with community resources.

DEPARTMENT BUDGET BY FUND

Fund	2022 Audited	2023 Adopted Budget	2023 Revised Budget	2024 Adopted Budget	Difference
General Fund	1,134,382	2,092,000	1,805,000	1,937,000	132,000
Vehicle & Equipment Replacement	6,599	4,000	4,000	4,000	-
Public Parking Fund	163,068	165,000	165,000	179,000	14,000
Administrative Services	1,334,228	1,003,000	1,003,000	1,126,000	123,000
Fair Housing Grant	24,606	17,000	17,000	22,000	5,000
Total	2,662,883	3,281,000	2,994,000	3,268,000	274,000

OFFICE OF THE CITY MANAGER

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



*The Office of the City Manager includes several smaller departments reflected on the graph above. The table on page 129 breaks down all the programs within these departments.

DEPARTMENT BUDGET BY FUND

Fund	2022 Audited	2023 Adopted Budget	2023 Revised Budget	2024 Adopted Budget	Difference
General Fund	1,125,196	1,492,000	1,536,400	1,569,000	32,600
Transportation Fund	3,993,048	11,254,000	11,254,000	6,068,000	(5,186,000)
Economic Development Funds	2,247,274	2,536,000	2,580,000	2,812,000	232,000
Public Parking Fund	1,058,319	1,267,000	1,267,000	1,632,000	365,000
Administrative Services Fund	3,862,518	4,954,000	4,954,000	4,956,000	2,000
Health & Wellness	13,509,529	14,142,000	14,142,000	16,171,000	2,029,000
Risk Management	2,183,000	2,497,000	2,497,000	3,058,000	561,000
Federal Grant Fund	8,501,049	6,521,000	7,205,097	8,803,055	1,597,958
State Grant Fund	966,875	2,006,000	2,130,000	1,627,000	(503,000)
Total	37,446,808	46,669,000	47,565,497	46,696,055	(869,442)

OFFICE OF THE CITY MANAGER

PRIOR YEAR KEY ACTIVITIES

The Economic Development Staff established a Tax Increment Finance (TIF) district in support of The Crossing @ KU project. The project will include \$30 million in infrastructure investments, including the upgrade of a City-owned sewer line and site-development to accommodate office, retail, and multifamily housing.

Lawrence Transit improved 28 bus stops with a mix of ADA boarding pads, shelters, benches, bike racks, art installations, and fruit trees.

Lawrence Transit construction of Central Station including public art components that will be served by 7 local routes and 2 regional routes (Greyhound and K-10 Connector), with 5 routes continuing to serve Downtown Lawrence.

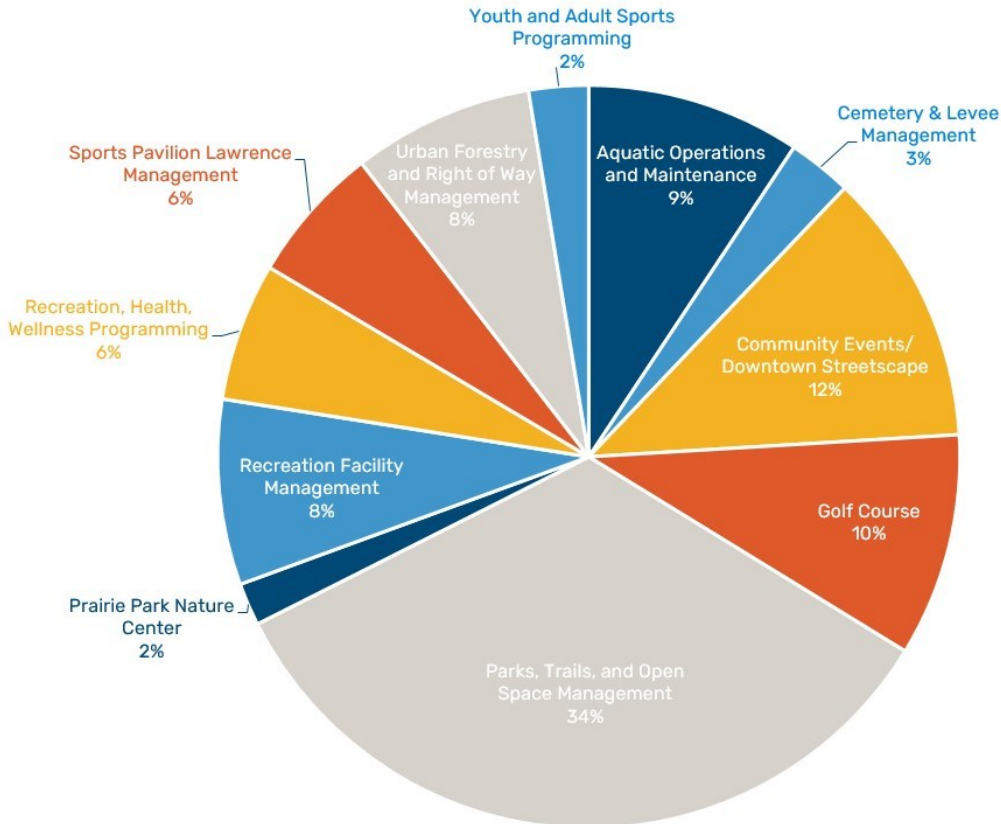
The Communications & Community Engagement Department introduced and began applying the brand refresh across the organization in 2023. This includes new visual and brand voice guidelines that shape how the City communicates with our community.

DEPARTMENT BUDGET BY PROGRAMS

Programs	2023 Adopted Budget	% of City Budget	PBB Score
City Clerk—Commission Support	170,000		68.18
City Clerk—Permits and Licenses	129,000		52.5
City Clerk—Records Retention	184,000		56.82
City Manager—City Commission Support	579,000		68.18
City Manager—Strategic Plan Support	579,000		68.33
Communications—Outreach	1,038,000		63.64
Community Garden	7,000		-
Economic Development	4,218,000		56.67
Environmental Sustainability	226,000		54.17
Equity	287,000		54.55
Human Resources—EE Comp and Benefits	16,801,000		75.00
Human Resources—Employee Relations	427,000		59.09
Human Resources—Hiring/Onboarding	347,000		65.91
Human Resources—Prof Dev. And Training	310,000		59.09
Human Resources—Risk Management	3,058,000		65.91
Human Resources—Succession Planning	50,000		59.09
T&P—Parking Enforcement	1,632,000		49.17
T&P—School Crossing Guards	156,000		28.33
T&P—Transit Operations	16,498,055		62.50
Office of the City Manager	\$46,696,055	9.89%	

PARKS & RECREATION

The Parks & Recreation Department operates, manages, and maintains all City parks and recreation facilities. The Park and Recreation mission is to provide excellent City services that enhance the quality of life of the Lawrence community.



DEPARTMENT BUDGET BY PROGRAMS

Departments	2024 Adopted	% of City Budget	PBB Score
Aquatic Operations and Maintenance	2,300,000		55.00
Cemetery & Levee Management	689,000		46.67
Community Events/Downtown Streetscape	2,940,000		63.33
Golf Course	2,394,000		37.50
Parks, Trails, and Open Space Management	8,334,000		73.33
Prairie Park Nature Center	458,000		39.17
Recreation Facility Management	1,989,000		45.83
Recreation, Health, Wellness Programming	1,483,000		50.83
Sports Pavilion Lawrence Management	1,479,000		55.00
Urban Forestry and Right of Way Management	1,944,000		59.17
Youth and Adult Sports Programming	642,000		43.33
Parks & Recreation	\$24,652,000	5.2%	

PARKS & RECREATION

PRIOR YEAR KEY ACTIVITIES

The Parks & Recreation Department opened its second splash pad in 2023. The new aquatic amenity is located at Lyon's Park.

Parks & Recreation added a third Assistant Director, Arts & Culture who leads the marketing and special events division.

The Parks & Recreation Department hosted over 50 tournaments and events at the Sports Pavilion Lawrence Facility.

The Parks & Recreation Department worked with MSO engineering to complete a new section of the Lawrence Loop from Peterson Road to Michigan Street.

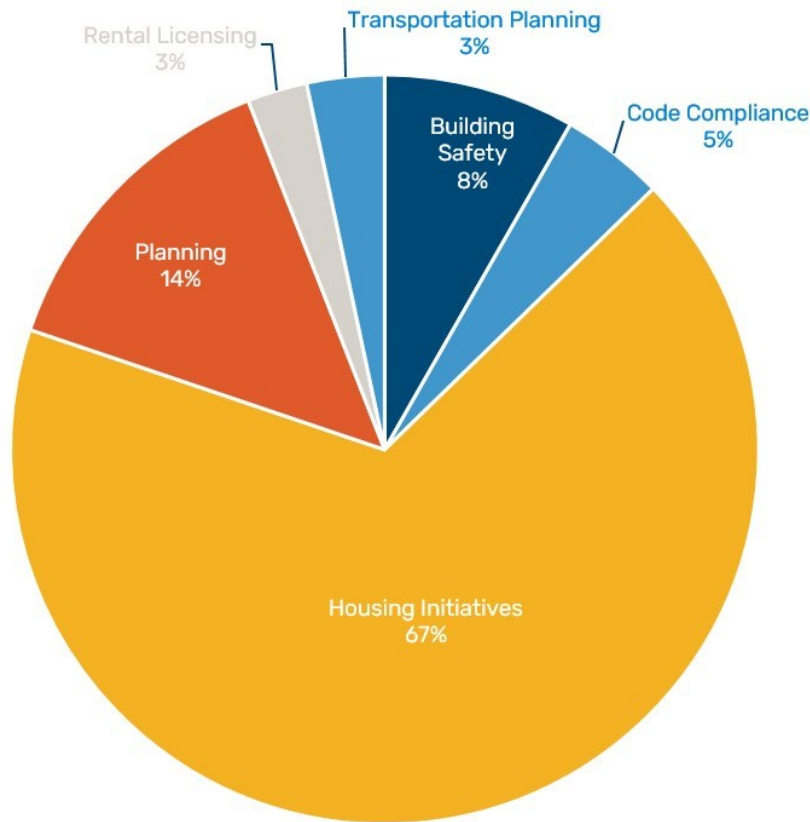
The Parks & Recreation Department completed a significant remodel of the Broken Arrow Park Shelter.

DEPARTMENT BUDGET BY FUND

Fund	2022 Audited	2023 Adopted Budget	2023 Revised Budget	2024 Adopted Budget	Difference
General Fund	14,875,367	16,562,000	16,562,000	18,647,000	2,085,000
Capital Sales Tax	353,984	778,000	778,000	900,000	122,000
Guest Tax	1,526,797	2,210,000	2,108,000	2,940,000	832,000
Special Recreation Fund	479,122	704,000	704,000	790,000	86,000
City Parks Memorial	13,961	38,000	38,000	38,000	-
Cemetery Perpetual	445	8,000	8,000	8,000	-
Wee Folks Scholarship	24,061	55,000	55,000	55,000	-
Equipment Reserve	110,404	235,000	235,000	-	(235,000)
Capital Projects Fund	1,135,974	4,760,000	4,760,000	1,210,000	(3,550,000)
Federal Fund	-	500,000	500,000	64,000	(436,000)
Total	18,574,115	45,850,000	25,748,000	24,652,000	-(1,096,000)

PLANNING AND 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

Programs	2024 Adopted Budget	% of City Budget	PBB Score
Building Safety	1,277,000		56.67
Code Compliance	691,000		56.67
Housing Initiatives	10,411,000		41.67
Planning	2,143,000		70.83
Rental Licensing	400,000		46.67
Transportation Planning	517,241		65.00
Planning and Development Services	\$15,439,241	3.3%	

PLANNING AND DEVELOPMENT SERVICES

PRIOR YEAR KEY ACTIVITIES

Transportation 2050 is the long-range transportation blueprint for our future transportation system and was adopted in 2023. It envisions a healthy, safe, and efficient transportation system adequately serving our region into the future. The plan identifies transportation needs, investments, and improvement recommendations for all modes of transportation (automobile, public transit, bicycle, pedestrian, etc.)

The city has assumed responsibility for two areas identified in the 2022 Douglas County Homelessness Needs Assessment: Sanctuary Camping and Emergency Shelter. The work provided in this area in 2023 includes The Village (50 cabin units and support services for those experiencing homelessness), New Beginnings Camp, collaboration with the Lawrence Community Shelter, and work with agency partners in street outreach activities.

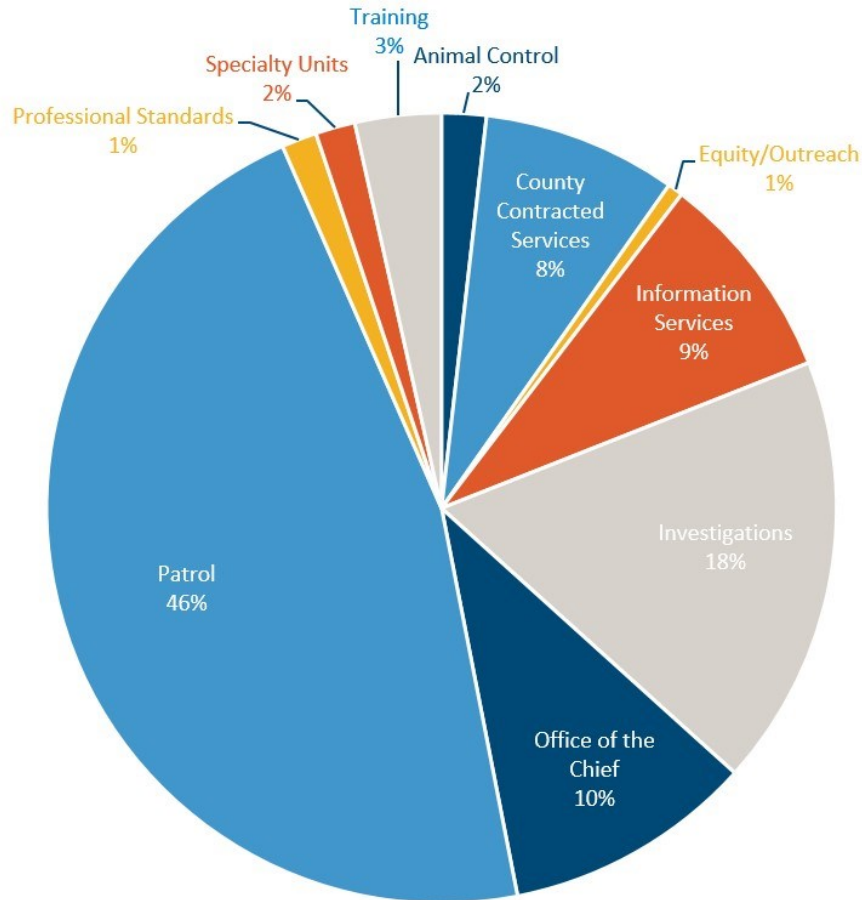
The Affordable Housing Advisory Board allocated just under \$3M to housing developments and programs to allow residents to stay in their homes. The work of the AHAB is funded by the Affordable Housing Local Sales Tax. The Housing Initiatives Division also received approval from the U.S. Department of Housing and Urban Development for the Allocation Plan for the HOME American Rescue Plan funding in the amount of \$1.6M. This funding will be used for development of affordable housing for those experiencing homelessness.

DEPARTMENT BUDGET BY FUND

Fund	2022 Audited	2023 Adopted Budget	2023 Revised Budget	2024 Adopted Budget	Difference
General Fund	4,768,467	5,869,000	5,869,000	9,215,000	3,346,000
Housing Trust Fund	1,128,732	1,661,000	1,661,000	2,987,000	1,326,000
Special Alcohol Fund	577,360	843,000	1,059,000	884,000	175,000
Vehicle & Equipment Replacement	4,355	-	-	-	-
Federal Grants	17,010	128,000	128,000	175,000	47,000
CDBG	1,376,804	1,115,000	1,115,000	1,109,000	(6,000)
Home Grant	277,841	523,000	523,000	510,000	(13,000)
Transportation Planning	277,839	466,000	466,000	315,041	(150,959)
State Grants	160,525	264,000	264,000	244,200	19,800
Total	8,588,933	10,869,000	11,085,000	15,439,241	4,743,841

POLICE

The Lawrence Police Department currently operates with an authorized strength of 154 commissioned police officers and a 25 member civilian support staff.



DEPARTMENT BUDGET BY PROGRAMS

Departments	2024 Adopted Budget	% of City Budget	PBB Score
Animal Control	607,000		31.67
County Contracted Services	2,642,000		55.00
Equity/Outreach	209,000		40.83
Information Services	2,860,000		45.83
Investigations	5,877,000		49.17
Office of the Chief	3,403,000		42.50
Patrol	15,458,000		60.83
Professional Standards	479,000		37.50
Specialty Units	539,000		79.17
Training	1,174,000		71.67
Police	\$33,248,000	7%	

POLICE

PRIOR YEAR KEY ACTIVITIES

The Department was able to fill many vacant Officer positions but are still below authorized strength. The Department utilized a combination of available Patrol staffing and budgeted Overtime funds to facilitate a foot patrol presence in the downtown Lawrence corridor.

An Accreditation Team was formed and has worked throughout the year to assess the needed changes and deficiencies throughout the department. The group has completed its initial assessment, all of the necessary written directives, and made significant progress in the upcoming proof process.

An Officer was moved from the Patrol Division to the Investigations Division to support the work of the Victim/Witness Coordinator. The two are working on following up on Domestic Violence cases and connecting those involved to community services which is part of the City's Strategic Plan Key Performance Indicators.

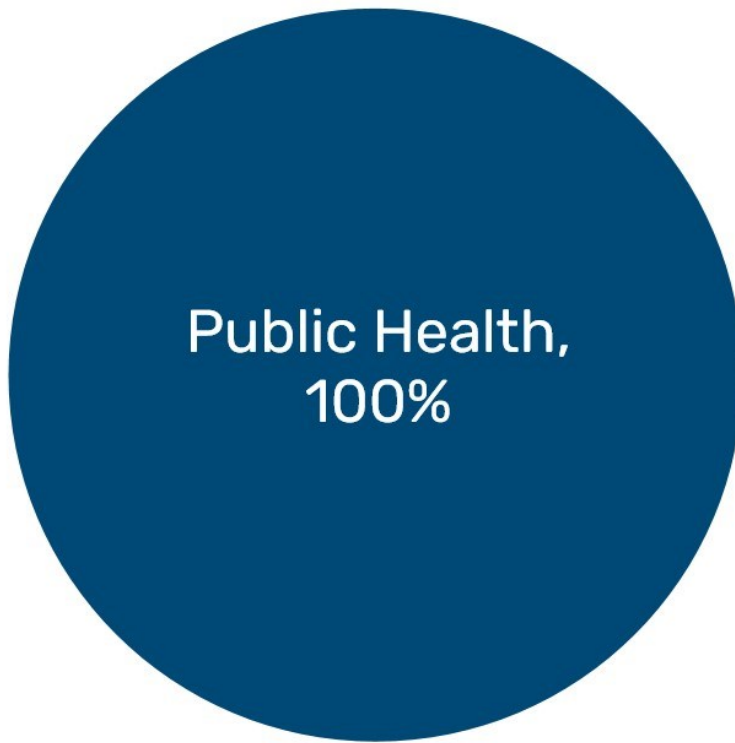
DEPARTMENT BUDGET BY FUND

Fund	2022 Audited	2023 Adopted Budget	2023 Revised Budget	2024 Adopted Budget	Difference
General Fund	28,980,060	29,785,000	29,785,000	31,843,000	2,058,000
Law Enforcement Trust	54,684	40,000	120,000	80,000	(40,000)
Kansas Fights Addiction Act	-	-	100,000	254,000	154,000
Vehicle & Equipment Replacement	479,516	400,000	400,000	660,000	260,000
Capital Projects Fund	100,849	-	-	100,000	100,000
Health and Wellness Fund	-	85,000	85,000	85,000	-
Federal Grant Fund	76,230	135,000	135,000	226,000	91,000
Total	29,691,339	30,445,000	30,625,000	33,248,000	2,623,000

PUBLIC HEALTH

The Mission of the Lawrence-Douglas County Health Department is to advance policies, practices and programs that promote health for all, prevent disease and protect the environment.

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	2024 Adopted Budget	% of City Budget
Public Health	\$840,000	0.18%

DEPARTMENT BUDGET BY FUNDS

Fund	2022 Audited	2023 Adopted Budget	2023 Revised Budget	2024 Adopted Budget	Difference
General Fund	1,153,449	827,000	827,000	840,000	13,000
Total	2,923,000	1,180,000	1,180,000	827,000	13,000

PUBLIC HEALTH

PRIOR YEAR KEY ACTIVITIES

Lawrence-Douglas County Public Health is committed to creating abundant and equitable opportunities for good health. To fulfill this commitment, LDCPH leads change to advance health for all.

In 2023, LDCPH released a detailed community health assessment outlining 14 priorities for enhancing health and well-being. This assessment guides the development of a five-year community health improvement plan, targeting issues such as safe and affordable housing, food security, birth outcomes, and poverty.

Moreover, LDCPH licensed 76 tobacco retailers and conducted over 150 compliance checks, employing underage buyers to ensure compliance with the City of Lawrence Tobacco Retail licensing program, prohibiting tobacco sales to those under 21.

Conducting 220 inspections for 145 childcare facilities, LDCPH ensured each facility received proper support, orientation, and education to provide the best possible care for the children in our community.

LDCPH assisted over 1,200 Lawrence clients through nutrition education, breastfeeding support, referrals to community partners, and WIC program food benefits for Women, Infants, and Children. WIC participants redeemed \$937,864.10 in food benefits at 10 Lawrence grocery stores.

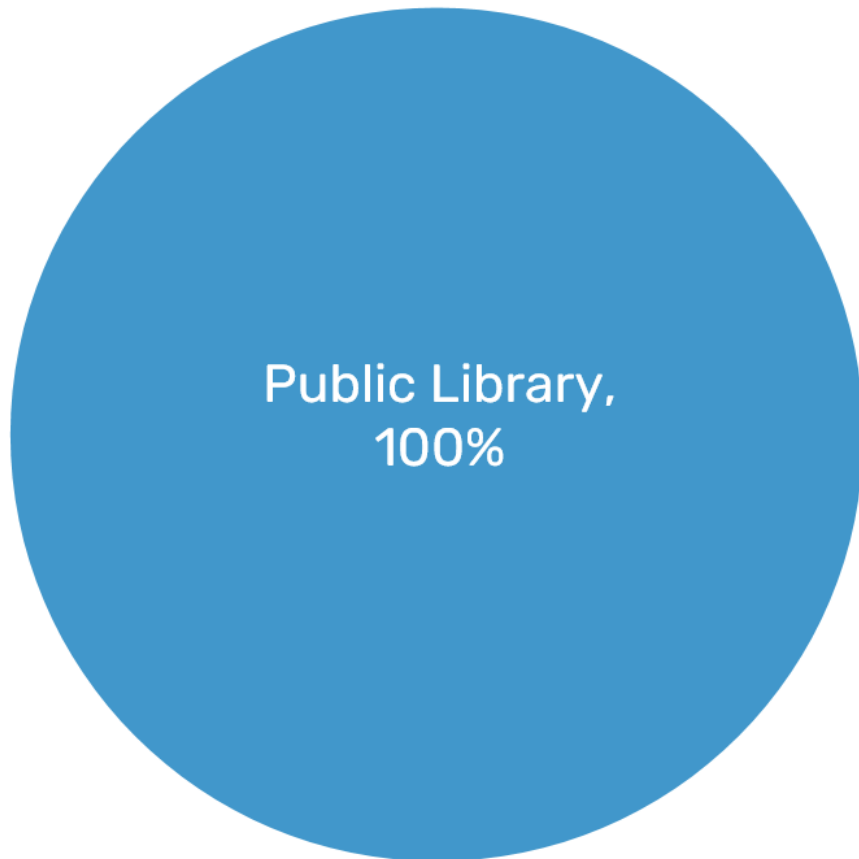
LDCPH facilitated 950+ family support visits, benefiting over 112 families, enhancing parenting skills, promoting perinatal health, connecting families with resources, and fostering self-sufficiency.

LDCPH conducted 200+ infectious disease investigations and published weekly reports on wastewater findings and emergency department visits related to diseases like COVID-19, Flu, RSV, and Norovirus.

PUBLIC LIBRARY

The mission of the Lawrence Public Library is to provide and promote informational, intellectual, and cultural resources for our Community.

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



Departments	2024 Adopted Budget	% of City Budget
Library	\$6,136,000	1.31%

PUBLIC LIBRARY

DEPARTMENT BUDGET BY FUNDS

Fund	2022 Audited	2023 Adopted	2023 Revised	2024 Adopted	Difference
Library	5,067,142	5,682,000	5,682,000	6,136,000	454,000
Total	5,067,142	5,682,000	5,682,000	6,136,000	454,000

PRIOR YEAR KEY ACTIVITIES

In 2023, Lawrence Public Library adopted a new strategic plan that identified three strategic priorities: 1) Improve patron and staff experience and increase engagement at the 707 Vermont Street campus; 2) Improve patron and staff experience and increase engagement in virtual spaces and outreach; and 3) Build on internal strengths with solid organizational structures and processes. Library staff has created an action plan to make measurable progress on these priorities in 2024 and 2025.

Safety and security were a top priority for Lawrence Public Library in 2023. Working with the City of Lawrence, the library leased the green space to the south of its building. With this lease, we are better equipped to prevent behavior that disturbs shared use of the library campus. We are committed to welcoming everyone through our doors, while ensuring that the library remains safe and accessible.

In 2023, use of the library continued to rebound from pandemic year declines. The library welcomed author Jacqueline Woodson to Lawrence as part of the Beach Author Series. Nearly 3,800 kids, teens and adults finished the 2023 Summer Reading Program, a 28% increase from the previous year. Our program for retirees topped 1,000 participants. The library's Information Services department held its annual Community Resource Fair, connecting attendees with multiple service providers, free haircuts, and warm winter gear. In the fall, "Booktoberfest" featured a community-wide read of Bram Stoker's Dracula. Lawrence Public Library is grateful to its Friends & Foundation that made these programs possible by providing strong support through book sales and fundraising, volunteers, and advocacy.

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	2023 ADOPTED BUDGET	2024 ADOPTED BUDGET
Bioscience and Technology Business Center, Inc.	300,000	300,000
Lawrence Chamber of Commerce	341,000	344,000
The Dwayne Peaslee Technical Training Center, Inc.	200,000	200,000
CORE (Connections, Opportunities, & Resources for Entrepreneurs)	22,000	40,000
Lawrence Music Alliance	-	30,000
TOTAL	863,000	914,000

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

Agencies Awarded Funds from Transient Guest Tax

AGENCY	2023 ADOPTED BUDGET	2024 ADOPTED BUDGET
Downtown Lawrence, Inc.	75,000	75,000
Douglas County Historical Society	51,000	51,000
eXplore Lawrence	1,248,000	1,490,000
Sister Cities	8,000	8,000
Lawrence Cultural Arts Commission	-	97,000
TOTAL	1,382,000	1,721,000

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2024-2028 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

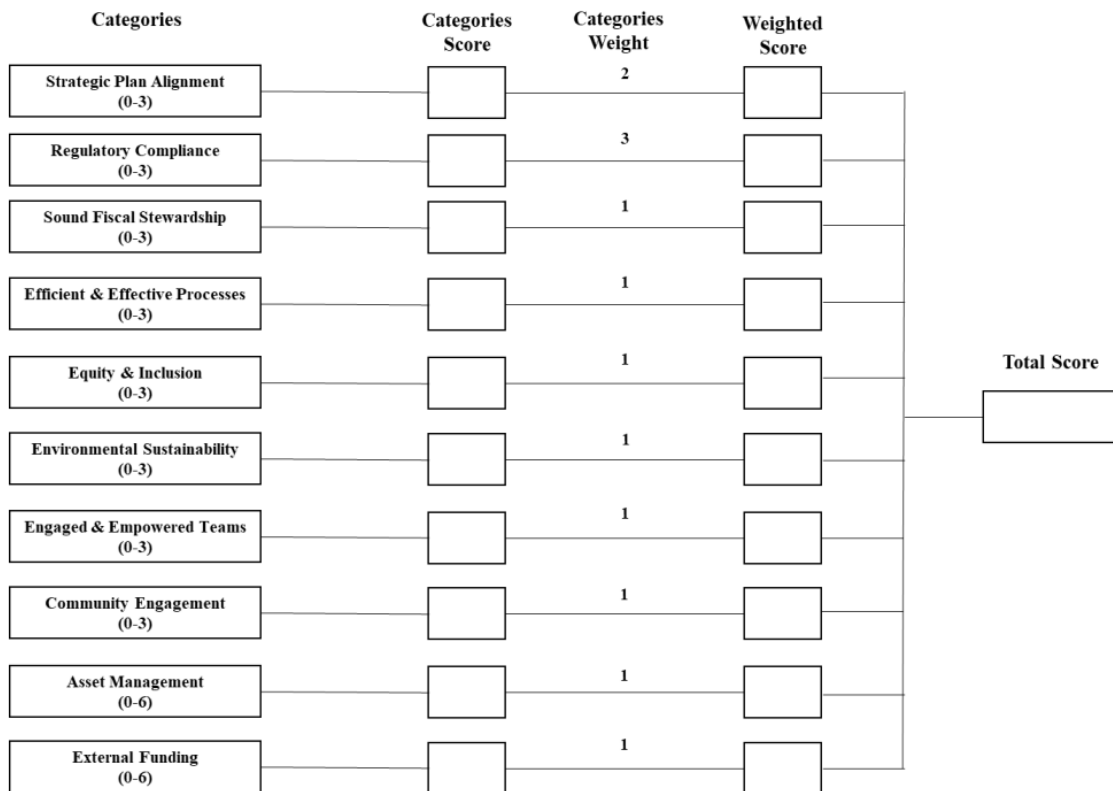
Scheduling of Projects

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.

	PROJECT #	2024	2025	2026	2027	2028	TOTAL
AFFORDABLE HOUSING							
Affordable Housing Development	AH1-00001	1,100,00	-	-	-	-	1,100,000
<i>General Fund</i>		1,100,000	-	-	-	-	1,100,000
Affordable Housing Advisory Board	AH1-00002	-	500,000	-	-	-	500,000
<i>General Fund</i>		-	500,000	-	-	-	500,000
Affordable Housing Total		1,100,000	500,000	-	-	-	1,600,000
AIRPORT							
Rehabilitate Taxiways A, B, C and Lighting	MS-220050	-	570,290	-	208,000	-	778,290
<i>Airport Fund</i>		-	8,000	-	208,000	-	216,000
<i>Intergovernmental Federal Grant</i>		-	562,290	-	-	-	562,290
Rehabilitate and Expand Airport Apron	MS-220018	930,558	-	-	-	-	930,558
<i>Intergovernmental State Grant</i>		930,558	-	-	-	-	930,558
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
Airport Total		930,558	570,290	37,000	540,577	-	2,078,425
FACILITIES							
Field Operations Campus—Phase 1 MSO	MS-00023A	5,700,000	30,400,000	15,200,000	-	-	51,300,000
<i>Future General Obligation Debt Projects</i>		3,200,000	20,000,000	-	-	-	23,200,000
<i>General Obligation—Stormwater</i>		500,000	5,400,000	1,000,000	-	-	6,900,000
<i>Revenue Bond</i>		2,000,000	5,000,000	14,200,000	-	-	21,200,000
Field Operations Campus—Phase 3 SWD	MS-00023C	550,000	2,100,000	12,800,000	25,000,000	-	40,450,000
<i>General Obligation—Solid Waste</i>		150,000	1,500,000	12,800,000	25,000,000	-	39,450,000
<i>Solid Waste Fund</i>		400,000	600,000	-	-	-	1,000,000
Kansas River WWTp improvements and NR	MS-200013	31,460,000	17,630,000	3,100,000	-	-	52,190,000
<i>Revenue Bond</i>		31,460,000	17,630,000	3,100,000	-	-	52,190,000
Farmland Remedial Alternatives	MS7-A23000	3,550,000	6,100,000	4,475,000	275,000	-	14,400,000
<i>Future General Obligation Debt Projects</i>		3,550,000	6,100,000	4,475,000	275,000	-	14,400,000
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
Solar & Electrification of Police Fleet	PD1-00001	100,000	275,000	250,000	150,000	-	775,000
<i>Future General Obligation Debt Projects</i>		100,000	275,000	250,000	150,000	-	775,000
2022 KAW WTP Infrastructure Rehab	MS-220032	1,000,000	3,500,000	-	-	-	4,500,000
<i>Revenue Bond</i>		1,000,000	3,500,000	-	-	-	4,500,000
City Hall Reconfiguration	CM1-00001	5,900,000	-	-	-	-	5,900,000
<i>Future General Obligation Debt Projects</i>		5,900,000	-	-	-	-	5,900,000
Community Building - Security / ADA Improvements	PR5-B25000	-	740,000	450,000	-	-	1,190,000
<i>Future General Obligation Debt Projects</i>		-	740,000	450,000	-	-	1,090,000
Expansion Fire Medical Station Number 6	FM1-00001	1,080,000	645,000	4,425,000	4,425,000	-	10,575,000
<i>Future General Obligation Debt Projects</i>		1,080,000	645,000	4,425,000	4,425,000	-	10,575,000
Expansion Fire Medical Station Number 7	FM1-00011	-	-	-	-	1,980,000	1,980,000
<i>Future General Obligation Debt Projects</i>		-	-	-	-	1,980,000	1,980,000
Kaw Wastewater Tower Maintenance/Coatings	MS1-00018	-	1,490,000	-	-	-	1,490,000
<i>Water/Wastewater Fund</i>		-	1,490,000	-	-	-	1,490,000
1820 Kasold Dr Tower Maintenance/Coatings	MS1-00014	-	-	1,571,000	-	-	1,571,000
<i>Water/Wastewater Fund</i>		-	-	1,571,000	-	-	1,571,000

	PROJECT #	2024	2025	2026	2027	2028	TOTAL
FACILITIES CONTINUED							
Clinton WTP Condition Assessment and Repairs	MS9-D26000	-	-	700,000	2,300,000	-	3,000,000
<i>Water/Wastewater Fund</i>		-	-	700,000	2,300,000	-	3,000,000
Stoneridge Tower Maintenance/Coatings	MS1-00015	-	-	-	-	1,714,000	1,490,000
<i>Water/Wastewater Fund</i>		-	-	-	-	1,714,000	1,490,000
Cemetery Maintenance Shop—Replacement	PR1-00021	-	-	430,000	-	-	430,000
<i>Future General Obligation Debt Projects</i>		-	-	430,000	-	-	430,000
New Hampshire Parking Garage Stairway Enclosures	MS4-P24000	125,000	5,000	-	-	-	130,000
<i>Parking Fund</i>		125,000	5,000	-	-	-	130,000
Electric Vehicle Infrastructure	MS1-00002	-	250,000	250,000	-	-	500,000
<i>General Fund</i>		-	250,000	250,000	-	-	500,000
Riverfront Parking Garage	MS4-P25000	-	75,000	725,000	-	-	800,000
<i>Parking Fund</i>		-	75,000	725,000	-	-	800,000
Facilities Total		51,495,000	63,210,000	44,376,000	32,150,000	3,694,000	194,925,000
PARKS AND AMENITIES							
Outdoor Aquatic Center - Major Renovation	PR1-00020	250,000	1,250,000	4,600,000	-	-	6,100,000
<i>Future General Obligation Debt Projects</i>		250,000	1,250,000	4,600,000	-	-	6,100,000
Water Tower Park Reconstruction	PR1-00016	-	200,000	-	-	-	200,000
<i>General Fund</i>		-	200,000	-	-	-	200,000
YSC - Asphalt on Parking Lots (ADA access)	PR5-B25001	-	450,000	-	-	-	450,000
<i>Future General Obligation Debt Projects</i>		-	450,000	-	-	-	450,000
Lawrence Loop - Iowa Crossing	PR5-B23002	1,500,000	-	-	-	-	1,500,000
<i>Federal Fund Exchange</i>		1,100,000	-	-	-	-	1,100,000
<i>Infrastructure Sales Tax</i>		400,000	-	-	-	-	400,000
Lawrence Loop - KRC - 7th Street to Constant Park	PR5-B23003	500,000	830,000	-	-	-	1,330,000
<i>Infrastructure Sales Tax</i>		500,000	830,000	-	-	-	1,330,000
<i>Future General Obligation Debt Projects</i>		262,000	-	-	-	-	262,000
Lawrence Loop - Michigan to Sandra Shaw Park	PR-239000	64,000	-	-	-	-	64,000
<i>Intergovernmental Federal Grant</i>		64,000	-	-	-	-	64,000
Lawrence Loop Trail from Queens Rd to Kasold	PR5-B23004	-	2,000,000	330,000	2,750,000	-	5,080,000
<i>Infrastructure Sales Tax</i>		-	2,000,000	330,000	550,000	-	2,880,000
<i>Intergovernmental State Grant</i>		-	-	-	2,200,000	-	2,200,000
Youth Sports Complex - 4 Artificial Turf Fields	PR1-00003	960,000	-	-	-	-	960,000
<i>Future General Obligation Debt Projects</i>		960,000	-	-	-	-	960,000
Downtown Parking Lot Amenity Improvements	PR4-P27000	-	-	-	300,000	-	300,000
<i>Guest Tax</i>		-	-	-	300,000	-	300,000
Lyons Park Shelter Replacement	PR4-M24002	150,000	-	-	-	-	150,000
<i>General Fund</i>		150,000	-	-	-	-	150,000
Downtown - Replace Mass Street Planters	PR4-P27001	-	-	-	300,000	-	300,000
<i>Guest Tax</i>		-	-	-	300,000	-	300,000
Parks and Amenities Total		3,424,000	4,730,000	4,930,000	3,350,000	-	16,434,000

	PROJECT #	2024	2025	2026	2027	2028	TOTAL
ROADS AND BRIDGES							
ADA Sidewalk Reconstruction	MS5-D24000	750,000	80,000	750,000	80,000	750,000	2,410,000
<i>Infrastructure Sales Tax</i>		<i>750,000</i>	<i>80,000</i>	<i>750,000</i>	<i>80,000</i>	<i>750,000</i>	<i>2,410,000</i>
ADA Brick Sidewalk Reconstruction	MS5-G24000	100,000	1,000,000	100,000	1,000,000	100,000	2,300,000
<i>Infrastructure Sales Tax</i>		<i>100,000</i>	<i>1,000,000</i>	<i>100,000</i>	<i>1,000,000</i>	<i>100,000</i>	<i>2,300,000</i>
Sidewalk/Bike/Ped Improvements	MS5-A24000	1,700,000	1,725,000	1,750,000	1,780,000	1,810,000	8,765,000
<i>Infrastructure Sales Tax</i>		<i>700,000</i>	<i>725,000</i>	<i>750,000</i>	<i>780,000</i>	<i>810,000</i>	<i>3,765,000</i>
<i>Intergovernmental State Grant</i>		<i>1,000,000</i>	<i>1,000,000</i>	<i>1,000,000</i>	<i>1,000,000</i>	<i>1,000,000</i>	<i>5,000,000</i>
Bob Billings - Kasold to Monterey Way	MS1-00017	550,000	5,250,000	-	-	-	5,800,000
<i>Future General Obligation Debt Projects</i>		<i>550,000</i>	<i>5,250,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>5,800,000</i>
Mass. - 14th to 23rd St Multimodal Improvement	MS1-00005	300,000	-	-	-	-	300,000
<i>Infrastructure Sales Tax</i>		<i>300,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>300,000</i>
11th St - Indiana to Ohio; Louisiana - 11th to 12th	MS-220063	2,000,000	-	-	-	-	2,000,000
<i>Future General Obligation Debt Projects</i>		<i>2,000,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>2,000,000</i>
Iowa St. Reconst. - Irving Hill Road to 23rd St	MS1-00003	400,000	7,000,000	-	-	-	7,400,000
<i>Future General Obligation Debt Projects</i>		<i>400,000</i>	<i>7,000,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>7,400,000</i>
Street Maintenance Program	MS6-M2400	9,123,000	9,660,000	10,960,000	12,417,000	13,425,000	55,585,000
<i>Future General Obligation Debt Projects</i>		<i>2,000,000</i>	<i>2,000,000</i>	<i>2,000,000</i>	<i>2,500,000</i>	<i>3,815,000</i>	<i>12,315,000</i>
<i>General Fund</i>		<i>-</i>	<i>250,000</i>	<i>590,000</i>	<i>1,250,000</i>	<i>1,250,000</i>	<i>3,340,000</i>
<i>Infrastructure Sales Tax</i>		<i>2,683,000</i>	<i>3,364,000</i>	<i>4,241,000</i>	<i>4,453,000</i>	<i>4,058,000</i>	<i>18,799,000</i>
<i>Special Gasoline Fund</i>		<i>4,300,000</i>	<i>2,756,000</i>	<i>2,839,000</i>	<i>2,924,000</i>	<i>3,012,000</i>	<i>15,831,000</i>
<i>Stormwater Fund</i>		<i>140,000</i>	<i>140,000</i>	<i>140,000</i>	<i>140,000</i>	<i>140,000</i>	<i>700,000</i>
<i>Federal Funds Exchange</i>		<i>-</i>	<i>1,150,000</i>	<i>1,150,000</i>	<i>1,150,000</i>	<i>1,150,000</i>	<i>4,600,000</i>
Bob Billings Pkwy—K10 to E 800 Rd	MS1-00035	880,000	4,000,000	-	-	-	4,880,000
<i>Future General Obligation Debt Projects</i>		<i>880,000</i>	<i>4,000,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>4,880,000</i>
South Lawrence Trafficway Improvements	MS-22029	-	8,363,000	-	-	-	8,363,000
<i>Future General Obligation Debt Projects</i>		<i>-</i>	<i>8,363,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>8,363,000</i>
Roads and Bridges Total		24,166,000	28,715,000	13,560,000	15,277,000	16,085,000	97,803,000
STORMWATER PROJECTS							
Jayhawk Watershed Middle Reach	MS-210030	5,500,000	3,500,000	2,000,000	-	-	11,000,000
<i>General Obligation—Stormwater</i>		<i>5,400,000</i>	<i>3,400,000</i>	<i>2,000,000</i>	<i>-</i>	<i>-</i>	<i>10,800,000</i>
<i>Stormwater Fund</i>		<i>100,000</i>	<i>100,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>200,000</i>
Maple Lane Storm, Sanitary and Watermain Imp.	MS-230027	2,600,000	2,200,000	-	-	-	4,800,000
<i>Future General Obligation Debt Projects</i>		<i>400,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>400,000</i>
<i>General Obligation—Stormwater</i>		<i>2,200,000</i>	<i>2,200,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>4,400,000</i>
Stormwater Sys. Id, Asses. & Model Creation	MS-219804	1,350,000	350,000	-	-	-	1,700,000
<i>General Obligation—Stormwater</i>		<i>400,000</i>	<i>100,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>500,000</i>
<i>Stormwater Fund</i>		<i>950,000</i>	<i>250,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1,200,000</i>
Stormwater Repl., Rehab,Lining, In House Const.	MS8-A24000	1,170,000	1,220,000	1,270,000	4,480,000	5,400,000	13,540,000
<i>General Obligation—Stormwater</i>		<i>750,000</i>	<i>780,000</i>	<i>810,000</i>	<i>3,000,000</i>	<i>3,000,000</i>	<i>8,340,000</i>
<i>Stormwater Fund</i>		<i>420,000</i>	<i>440,000</i>	<i>460,000</i>	<i>1,480,000</i>	<i>2,400,000</i>	<i>5,200,000</i>
Stormwater Projects Total		10,620,000	7,270,000	3,270,000	4,480,000	5,400,000	31,040,000

	PROJECT #	2024	2025	2026	2027	2028	TOTAL
TRAFFIC CONTROL							
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
Traffic Control Total		-	300,000	160,000	-	-	460,000

VEHICLES AND EQUIPMENT							
Transit Electric Bus Project - Phase 2	TR1-00001	24,000	-	-	-	-	24,000
<i>Intergovernmental Federal Grant</i>		19,200	-	-	-	-	19,200
<i>Transit Fund</i>		4,800	-	-	-	-	4,800
Transit Electric Bus Project - Phase 3	TR1-00002	3,853,855	130,534	-	-	-	3,984,389
<i>Intergovernmental Federal Grant</i>		2,982,855	104,534	-	-	-	3,087,389
<i>Transit Fund</i>		871,000	26,000	-	-	-	897,000
Annual Ambulance Replacement Program	FM3-A24000	945,000	1,040,000	1,150,000	1,270,000	1,400,000	5,805,000
<i>General Fund</i>		945,000	1,040,000	1,150,000	1,270,000	1,490,000	5,805,000
Ambulance for Fire Medical Station 6	FM1-00001E	-	520,000	-	-	-	520,000
<i>General Fund</i>		-	520,000	-	-	-	520,000
Ambulance for Fire Medical Station 7	FM1-00003E	-	-	-	635,000	-	635,000
<i>General Fund</i>		-	-	-	635,000	-	1,416,000
646 Replacement Electric Firetruck Engine 10	FM1-00005	1,980,000	-	-	-	-	1,980,000
<i>Infrastructure Sales Tax</i>		1,980,000	-	-	-	-	1,980,000
Replacement SBCA	FM1-00007	-	1,500,000	-	-	-	1,500,000
<i>Infrastructure Sales Tax</i>		-	1,500,000	-	-	-	1,500,000
648 Replacement Electric Firetruck Engine 4	FM1-00004	-	1,980,000	-	-	-	1,980,000
<i>Infrastructure Sales Tax</i>		-	1,980,000	-	-	-	1,980,000
Expansion Electric Firetruck Fire Medical Station 6	FM1-00001D	1,980,000	-	-	-	-	1,980,000
<i>Infrastructure Sales Tax</i>		1,980,000	-	-	-	-	1,980,000
Expansion Electric Firetruck Fire Medical Station 7	FM1-00003D	-	-	-	-	2,376,000	2,376,000
<i>Infrastructure Sales Tax</i>		-	-	-	-	2,376,000	2,376,000
Solid Waste Vehicle Replacement	MS3-S24000	1,455,000	1,515,000	1,207,000	1,520,000	1,284,000	6,981,000
<i>Solid Waste Fund</i>		1,455,000	1,515,000	1,207,000	1,520,000	1,284,000	6,981,000
Vehicle Replacement Supported by Gas Tax	MS3-G24000	407,000	165,000	228,000	296,000	369,000	1,465,000
<i>Special Gasoline Tax</i>		407,000	165,000	228,000	296,000	369,000	1,465,000
Vehicle Replacement Supported by Stormwater	MS3-T24000	267,000	290,000	503,000	728,000	559,000	2,347,000
<i>Stormwater Fund</i>		267,000	290,000	503,000	728,000	559,000	2,347,000
Utilities Vehicle Replacement	MS3-U24000	467,000	620,000	462,000	190,000	369,000	2,108,000
<i>Water/Wastewater Fund</i>		467,000	620,000	462,000	190,000	369,000	2,108,000
Vehicles and Equipment Total		11,378,885	7,760,534	3,550,000	4,639,000	6,357,000	33,685,389

WATER/WASTEWATER							
Sanitary Sewer Rehab & Rapid I/I Reduction	MS9-N24000	3,960,000	4,240,000	4,440,000	3,515,000	4,620,000	20,775,000
<i>Revenue Bond</i>		2,960,000	3,210,000	3,380,000	2,425,000	3,500,000	15,475,000
<i>Water/Wastewater Fund</i>		1,000,000	1,030,000	1,060,000	1,090,000	1,120,000	5,300,000
Southwest Lawrence Conveyance Corridor Improve.	MS-220015	4,000,000	7,000,000	1,000,000	6,000,000	-	18,000,000
<i>Revenue Bond</i>		4,000,000	7,000,000	1,000,000	6,000,000	-	18,000,000
Maple Lane Storm, Sanitary and Watermain Improve.	MS-230027	2,500,000	-	-	-	-	2,500,000
<i>Revenue Bond</i>		2,500,000	-	-	-	-	2,500,000
Bob Billings - Kasold to Monterey Way	MS1-00017	-	250,000	-	-	-	250,000
<i>Revenue Bond</i>		-	250,000	-	-	-	250,000
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
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	5,300,000	5,510,000	5,731,000	5,957,000	6,255,000	28,753,000
<i>Revenue Bond</i>		4,300,000	4,510,000	4,731,000	4,957,000	5,255,000	23,753,000
<i>Water/Wastewater Fund</i>		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Advanced Metering Infrastructure	UT-1898	2,600,000	-	-	-	-	2,600,000
<i>Revenue Bond</i>		2,600,000	-	-	-	-	2,600,000

	PROJECT #	2024	2025	2026	2027	2028	TOTAL
WATER/WASTEWATER CONT.							
Private Lateral & Sewer Extension Cost Sharing	MS9-L24000	550,000	600,000	600,000	600,000	600,000	2,950,000
<i>Revenue Bond</i>		450,000	500,000	500,000	500,000	500,000	2,450,000
<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
City Water/Sanitary Sewer Ext. to West Side of K-10	MS1-00024	1,500,000	1,500,000	-	-	-	3,000,000
<i>Revenue Bond</i>		1,500,000	1,500,000	-	-	-	3,000,000
Kaw Low Service 2 - Piping and Valve Replacement	MS1-00020	-	-	1,080,000	-	-	1,080,000
<i>Water/Wastewater Fund</i>		-	-	1,080,000	-	-	1,080,000
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
Water/Wastewater Total		21,910,000	22,100,000	14,151,000	26,072,000	18,475,000	102,708,000
GRAND TOTAL		125,024,413	135,155,824	84,034,000	86,508,577	50,011,000	480,733,814

2024 CAPITAL IMPROVEMENT PLAN IMPACT ON CITY'S OPERATING BUDGET

	PROJECT #	TOTAL 2024 COST	ANNUAL OPERATING IMPACT	OPERATING/ MAINTENANCE BUDGET
AFFORDABLE HOUSING				
Affordable Housing Development	AH1-00001	1,100,000	No operating impact	General Fund
<i>General Fund</i>		1,100,000		
AIRPORT				
Rehabilitate and Expand Airport Apron	MS-220018	930,558	No operating impact	Federal Grant Fund
<i>Intergovernmental State Grant</i>		930,558		
FACILITIES				
MSO Operations Campus—Phase 1 MSO	MS1-00023A	5,700,000	Decrease operating costs	General Fund
<i>Future General Obligation Debt Projects</i>		3,200,000		
<i>General Obligation—Stormwater</i>		500,000		
<i>Revenue Bond</i>		2,000,000		
MSO Operations Campus—Phase 3 SWD	MS1-00023C	550,000	Decrease operating costs	General Fund
<i>General Obligation—Solid Waste</i>		150,000		
<i>Solid Waste Fund</i>		400,000		
Kansas River WWTP improvements and NR	MS-200013	31,460,000	Increase operating costs	Water/Wastewater Fund
<i>Revenue Bond</i>		31,460,000		
Farmland Remedial Alternatives	MS7-A23000	3,550,000	Increase operating costs	Farmland Fund
<i>Future General Obligation Debt Projects</i>		3,550,000		
Downtown Station	TR1-00003	2,030,000	Increase operating costs	Transportation Fund
<i>Intergovernmental Federal Grant</i>		1,624,000		
<i>Transportation Fund</i>		406,000		

	PROJECT #	TOTAL 2024 COST	ANNUAL OPERATING IMPACT	OPERATING/ MAINTENANCE BUDGET
FACILITIES CONTNUED				
Solar & Electrification of Police Fleet	PD1-00001	100,000	No operating impact	General Fund
<i>Future General Obligation Debt Projects</i>		100,000		
2022 KAW WTP Infrastructure Rehab	MS-220032	1,000,000	No operating impact	Water/Wastewater Fund
<i>Revenue Bond</i>		1,000,000		
City Hall Reconfiguration	CM1-00001	5,900,000	No operating impact	General Fund
<i>Future General Obligation Debt Projects</i>		5,900,000		
Expansion Fire Medical Station Number 6	FM1-00001	1,080,000	Increase operating costs	General Fund
<i>Future General Obligation Debt Projects</i>		1,080,000		
New Hampshire Parking Garage Stairway Enclosures	MS4-P24000	125,000	Decrease operating costs	Parking Fund
<i>Parking Fund</i>		125,000		
PARKS AND AMENITIES				
Outdoor Aquatic Center - Major Renovation	PR1-00020	250,000	Increase operating costs	General Fund
<i>Future General Obligation Debt Proejcts</i>		250,000		
Lawrence Loop - Iowa Crossing	PR5-B23002	1,500,000	No operating impact	General Fund
<i>Federal Fund Exchange</i>		1,100,000		
<i>Infrastructure Sales Tax</i>		400,000		
Lawrence Loop - KRC - 7th Street to Constant Park	PR5-B23003	500,000	No operating impact	General Fund
<i>Infrastructure Sales Tax</i>		500,000		
<i>Future General Obligation Debt Projects</i>		262,000		
Lawrence Loop - Michigan to Sandra Shaw Park	PR-239000	64,000	No operating impact	General Fund
<i>Intergovernmental Federal Grant</i>		64,000		
Youth Sports Complex - 4 Artificial Turf Fields	PR1-00003	960,000	Decrease operating costs	General Fund
<i>Future General Obligation Debt Projects</i>		960,000		
Lyons Park Shelter Replacement	PR4-M24002	150,000	No operating impact	General Fund
<i>General Fund</i>		150,000		
ROADS AND BRIDGES				
ADA Sidewalk Reconstruction	MS5-D24000	750,000	No operating impact	General Fund
<i>Infrastructure Sales Tax</i>		750,000		
ADA Brick Sidewalk Reconstruction	MS5-G24000	100,000	No operating impact	General Fund
<i>Infrastructure Sales Tax</i>		100,000		
Sidewalk/Bike/Ped Improvements	MS5-A24000	1,700,000	No operating impact	State Grant Fund
<i>Infrastructure Sales Tax</i>		700,000		
<i>Intergovernmental State Grant</i>		1,000,000		
Bob Billings - Kasold to Monterey Way	MS1-00017	550,000	Decrease operating costs	General Fund
<i>Future General Obligation Debt Projects</i>		550,000		
Mass. - 14th to 23rd St Multimodal Improvement	MS1-00005	300,000	No operating impact	General Fund
<i>Infrastructure Sales Tax</i>		300,000		
11th St - Indiana to Ohio; Louisiana - 11th to 12th	MS-220063	2,000,000	Decrease operating costs	General Fund
<i>Future General Obligation Debt Projects</i>		2,000,000		
Iowa St. Reconst. - Irving Hill Road to 23rd St	MS1-00003	400,000	Decrease operating costs	General Fund
<i>Future General Obligation Debt Projects</i>		400,000		
Street Maintenance Program	MS6-M2400	9,123,000	Increase operating costs	Special Gas Tax Fund
<i>Future General Obligation Debt Projects</i>		2,000,000		
<i>Infrastructure Sales Tax</i>		2,683,000		
<i>Special Gasoline Fund</i>		4,300,000		
<i>Stormwater Fund</i>		140,000		
Bob Billings Pkwy-K10 to E 800 Rd	MS1-00035	880,000	Increase operating costs	General Fund
<i>Future General Obligation Debt Projects</i>		880,000		

	PROJECT #	TOTAL 2024 COST	ANNUAL OPERATING IMPACT	OPERATING/ MAINTENANCE BUDGET
STORMWATER PROJECTS				
Jayhawk Watershed Middle Reach <i>General Obligation—Stormwater Stormwater Fund</i>	MS-210030	5,500,000 5,400,000 100,000	Decrease operating costs	Stormwater Fund
Maple Lane Storm, Sanitary and Watermain Imp. <i>Future General Obligation Debt Projects General Obligation—Stormwater</i>	MS-230027	2,600,000 400,000 2,200,000	No operating impact	Stormwater Fund
Stormwater Sys. Id, Asses. & Model Creation <i>General Obligation—Stormwater Stormwater Fund</i>	MS-219804	1,350,000 400,000 950,000	Increase operating costs	Stormwater Fund
Stormwater Repl., Rehab,Lining, In House Const. <i>General Obligation—Stormwater Stormwater Fund</i>	MS8-A24000	1,170,000 750,000 420,000	Decrease operating costs	Stormwater Fund
VEHICLES AND EQUIPMENT				
Transit Electric Bus Project - Phase 2 <i>Intergovernmental Federal Grant Transportation Fund</i>	TR1-00001	24,000 19,200 4,800	Decrease operating costs	Transportation Fund
Transit Electric Bus Project - Phase 3 <i>Intergovernmental Federal Grant Transportation Fund</i>	TR1-00002	3,853,855 2,982,855 871,000	Decrease operating costs	Transportation Fund
Annual Ambulance Replacement Program <i>General Fund</i>	FM3-A24000	945,000 945,000	No operating impact	General Fund
646 Replacement Electric Firetruck Engine 10 <i>Infrastructure Sales Tax</i>	FM1-00005	1,980,000 1,980,000	No operating impact	General Fund
Expansion Electric Firetruck Fire Medical Station 6 <i>Infrastructure Sales Tax</i>	FM1-00001D	1,980,000 1,980,000	Decrease operating costs	General Fund
Solid Waste Vehicle Replacement <i>Solid Waste Fund</i>	MS3-S24000	1,455,000 1,455,000	Decrease operating costs	Solid Waste Fund
Vehicle Replacement Supported by Gas Tax <i>Special Gasoline Tax</i>	MS3-G24000	407,000 407,000	Decrease operating costs	Special Gas Tax Fund
Vehicle Replacement Supported by Stormwater <i>Stormwater Fund</i>	MS3-T24000	267,000 267,000	Decrease operating costs	Stormwater Fund
Utilities Vehicle Replacement <i>Water/Wastewater Fund</i>	MS3-U24000	467,000 4767,000	Decrease operating costs	Water/Wastewater Fund
WATER/WASTEWATER				
Sanitary Sewer Rehab & Rapid I/I Reduction <i>Revenue Bond Water/Wastewater Fund</i>	MS9-N24000	3,960,000 2,960,000 1,000,000	Decrease operating costs	Water/Wastewater Fund
Southwest Lawrence Conveyance Corridor Improve. <i>Revenue Bond</i>	MS-220015	4,000,000 4,000,000	Increase operating costs	Water/Wastewater Fund
Maple Lane Storm, Sanitary and Watermain Improve. <i>Revenue Bond</i>	MS-230027	2,500,000 2,500,000	Decrease operating costs	Water/Wastewater Fund
Watermain Replacement/Relocation Program <i>Revenue Bond Water/Wastewater Fund</i>	MS9-W24000	5,300,000 4,300,000 1,000,000	No operating impact	Water/Wastewater Fund
Advanced Metering Infrastructure <i>Revenue Bond</i>	UT-1898	2,600,000 2,600,000	Decrease operating costs	Water/Wastewater Fund
Private Lateral & Sewer Extension Cost Sharing <i>Revenue Bond Water/Wastewater Fund</i>	MS9-L24000	550,000 450,000 100,000	Decrease operating costs	Water/Wastewater Fund
City Water/Sanitary Sewer Ext. to West Side of K-10 <i>Revenue Bond</i>	MS1-00024	1,500,000 1,500,000	Increase operating costs	Water/Wastewater Fund
K-10 West Leg Expansion - Utility Relocations <i>Water/Wastewater Fund</i>	MS1-00001	1,500,000 1,500,000	No operating impact	Water/Wastewater Fund

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BUDGET POLICIES

OVERVIEW

INVESTMENT AND CASH MANAGEMENT

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MID-YEAR FUND REQUEST

DEBT MANAGEMENT

DEBT ISSUANCE GUIDELINES

FUND BALANCE

BUDGETARY POLICIES & PROCEDURES

The Budget Development Process

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

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 accomplishment of those 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

The state statutes provide 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 31 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, Kansas, except for the debt service funds, reserve funds and other financial assets held by various fiscal agents and trustees as provided by the appropriate bond ordinance shall not be subject to this policy but shall be administered according to the requirements of the respective Ordinances. The financial assets of all other funds shall be administered in accordance with the provisions of this policy.

Authority

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

Objectives

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

Prudence

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

INVESTMENT & CASH MANAGEMENT POLICY

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 (repo) issuer receives cash and, in turn, provides securities to the City as collateral for the cash. There exists a contractual agreement for the City to resell the securities back to the issuer on a specific future date, at the original purchase price, plus a negotiated interest payment.
- 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 does not apply to U.S. Treasury obligations held in safekeeping by an institution on behalf of the City. These obligations are backed by the U.S. Government and do not require collateral as described in section 6.0(2). The 30% limitation shall be determined prior to the bids. If an institution goes over the 30% limitation after the bids have been awarded, no further bids will be accepted from the financial institution until sufficient maturities have occurred to reduce their share of the portfolio to under 30%.

INVESTMENT & 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 Department of Finance. Investment of any idle funds will be made in accordance with section 5.0 of this policy. Any violation of this section of this policy by any employee of the City may result in disciplinary action.

Separate Provisions of Policy and Conflicts with Kansas Laws

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

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: a. Acquisition of land for public use; b. Construction or expansion of public buildings; c. New and rehabilitation of storm and sanitary sewers; d. Water line upgrades and/or extensions; e. Water treatment and distribution upgrades; f. Trails, parks, or recreational amenities; g. Street construction; and h. 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. 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:

- i. Project name, project number and description;
- ii. Justification of need for the identified project and alignment to the strategic plan;
- iii. Estimated annual operating cost or savings;
- iv. Anticipated funding sources; and
- v. 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:



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

Policy

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

Guidelines

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

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

Assessment Methods

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

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

DEBT MANAGEMENT POLICY

Purpose

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

Policy

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

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

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

Procedure

RESPONSIBILITY FOR DEBT MANAGEMENT

- The primary responsibility for making debt-financing recommendations rests with the Director of Finance. In developing such recommendations, the Finance Director shall be assisted by other City staff. The responsibilities of City staff shall be to:
 - Consider the need for debt financing and assess progress on the current Capital Improvement Budget and any other program/improvement deemed necessary by the City Manager;
 - Test adherence to this policy statement and to review applicable debt ratios listed in the Debt Issuance Guidelines;
 - Review changes in federal and state legislation that affect the City's ability to issue debt and report such findings to the City Manager as appropriate;

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 (a) costs and benefits, (b) the current conditions of the municipal bond market, and (c) the City's ability to issue new general obligation bonds as determined by the aforementioned benchmarks.

- ***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 insure the functions of the City during economic downturns. The City shall budget a contingency reserve in the General Fund of no less than \$150,000. The City will maintain working capital in an enterprise fund sufficient to finance 120 days of operations, if the fund supports debt payments. In addition, all reserves specified by bond indentures must be maintained. The Equipment Reserve Fund will be funded sufficiently to ensure that adequate funds are available to purchase replacement equipment on a timely basis.

- ***Finance Department***

- It shall be the responsibility of the Finance Department to prepare the Preliminary and final Official Statements. The City Clerk is responsible for collecting and maintaining all supporting documentation such as minutes of the City Commission meetings and relevant resolutions and ordinances. In the case of general obligation bonds, an estimate of the mill levy required to pay off the debt should be provided to the City Commission. The department will also be responsible following applicable secondary disclosure requirements.

- ***Investments***

- The bond proceeds will be invested in accordance with the City's investment policy. Adherence to the guidelines on arbitrage shall be followed, which at times, may require that the investment yield be restricted. In most cases, the investment will be selected to maximize interest with the assumption that the City will meet the IRS spend down requirement that allows for an exemption from arbitrage calculations.

DEBT MANAGEMENT POLICY

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

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 Director of Finance shall be responsible for maintaining relationships with the rating agencies that assign ratings to the City's debt. This effort shall include providing periodic updates on the City's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance.
- ***Use of Rating Agencies***
 - The City will obtain a rating from Moody's Investors Service. The Finance Director will recommend whether or not an additional rating shall be requested on a particular financing and which of the major rating agencies shall be asked to provide such a rating.
- ***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, Comprehensive Annual Financial Reports, and continuous disclosure statements will meet (at a minimum), the standards articulated by the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, and Generally Accepted Accounting Principles (GAAP). The Finance Director shall be responsible for ongoing disclosure to established national information repositories and for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies.

Debt Management Policy Appendix

Terminology

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

DEBT ISSUANCE GUIDELINES

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

- Ratio of Net Direct Debt Outstanding to Appraised Valuation will not exceed 1.5%
- Ratio of General Obligation bonds and Temporary Notes Outstanding to the Statutory Debt Limit will not exceed 60%.
- Ratio of Governmental funds Debt Service payments as percentage of total Governmental Funds expenditures will not exceed 15%.
- Amount of Net Direct Debt Outstanding per population will not exceed \$1,500.
- Amount of Overlapping Net Direct Debt Outstanding to Appraised Valuation will 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 City Commission.
- Mitigate negative revenue implications of federal or state budget actions.
- Mitigate economic downturns, 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.

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.

FUND BALANCE POLICY

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. General fund unassigned fund balance The GFOA recommended, 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 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.

FUND BALANCE POLICY

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 reserve 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.

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).

FUND BALANCE POLICY

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 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.

FUND BALANCE 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 **129** different types of revenue sources ranging from as large as Revenue Bonds (\$52,620,000) which comprises 11.41% of all revenues collected to Donations/Sponsorships (\$1,000) which accounts for less than 0.00095%. 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, account for 32.26% of all revenues collected. Revenues are projected to be nearly \$461 million, which is 8.76% above the FY 2023 revised budget amount.

Revenue Category	2022 Audited	2023 Adopted Budget	2023 Revised Budget	2024 Adopted Budget	% Change
Taxes	104,109,608	111,988,000	117,311,000	125,439,000	6.93%
Licenses & Permits	1,813,263	1,328,000	1,717,000	2,102,000	22.42%
Intergovernmental	29,752,487	35,705,000	40,213,885	24,201,854	-39.82%
Charges for Services	134,018,132	147,225,000	146,736,000	148,692,000	1.33%
Fines and penalties	1,713,993	1,684,000	1,729,000	1,848,000	6.88%
Interest	3,997,241	735,000	1,540,000	1,371,000	-10.97%
Miscellaneous	59,497,445	108,681,000	109,131,000	148,094,000	35.70%
Transfers In	23,233,501	6,303,000	5,358,350	9,121,000	69.37%
TOTAL	358,135,670	413,649,000	423,763,235	460,868,854	8.76%

All Revenues (Except Internal Service charges)



Revenue Categories

Revenues described in this section are those funds which the City has budgeted to collect in FY 2024. These revenues exclude the use of any carryover funds or internal service charges. The revenues are categorized as follows:

Taxes – This group is comprised of property taxes, sales taxes and franchise fees. Property taxes contain both real and personal property as well as motor vehicle taxes, and special assessments. The City has three sales taxes: 1% general purpose; 0.3% for streets, infrastructure, and equipment; 0.2% for public transportation; and, 0.05% for public housing. The franchise fees paid to the City are from electric, natural gas, and telecommunications utilities. The City also charges a franchise fee on the utilities it provides by way of a payment in lieu of taxes (PILOT).

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.

Intergovernmental - The City receives several grants to assist with operations. Some of the major grants are Federal Transit Administration (FTA), Transit, Community Development Block Grant (CDBG), and HOME grants. There are also other grants such as the bullet proof vest and the Justice Assistance Grant (JAG) grant recorded here. 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.

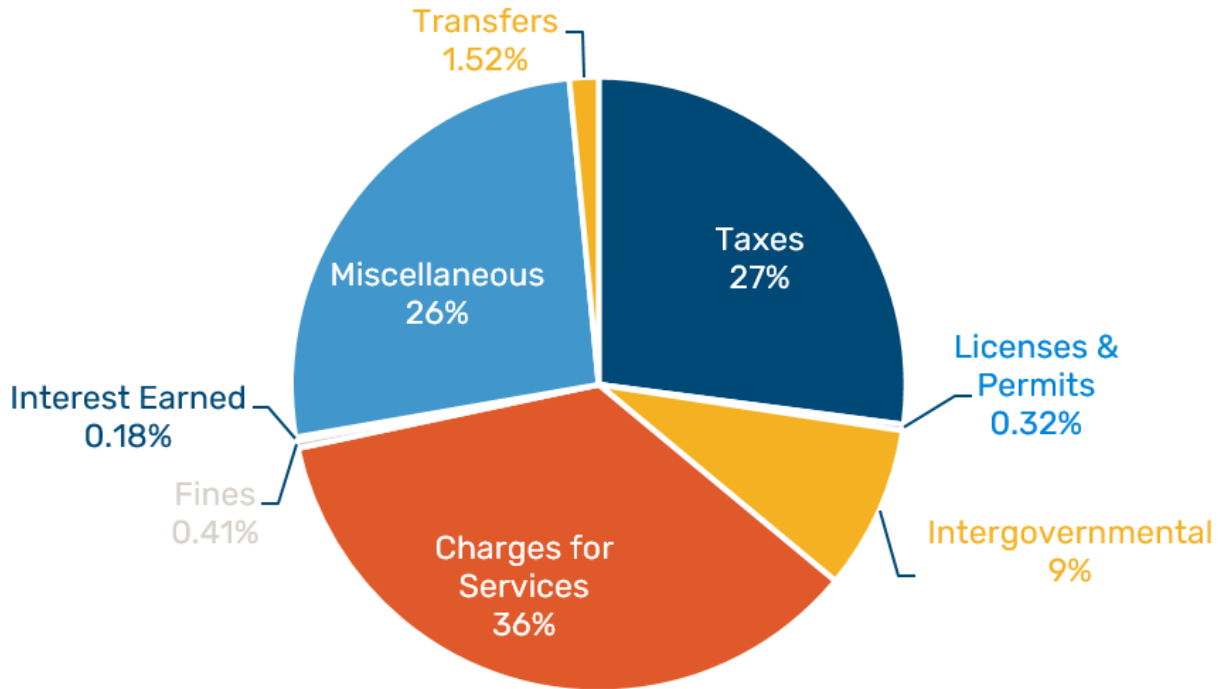
Charges for Services – This group includes all fees charged for a specific service provided by the City and not primarily supported by taxes. Examples of these fees would include: utility fees, parking fees, recreation fees, cemetery fees, airport fees, bus fares, etc.

Fines and Penalties– This group includes all fines and charges levied by the municipal court.

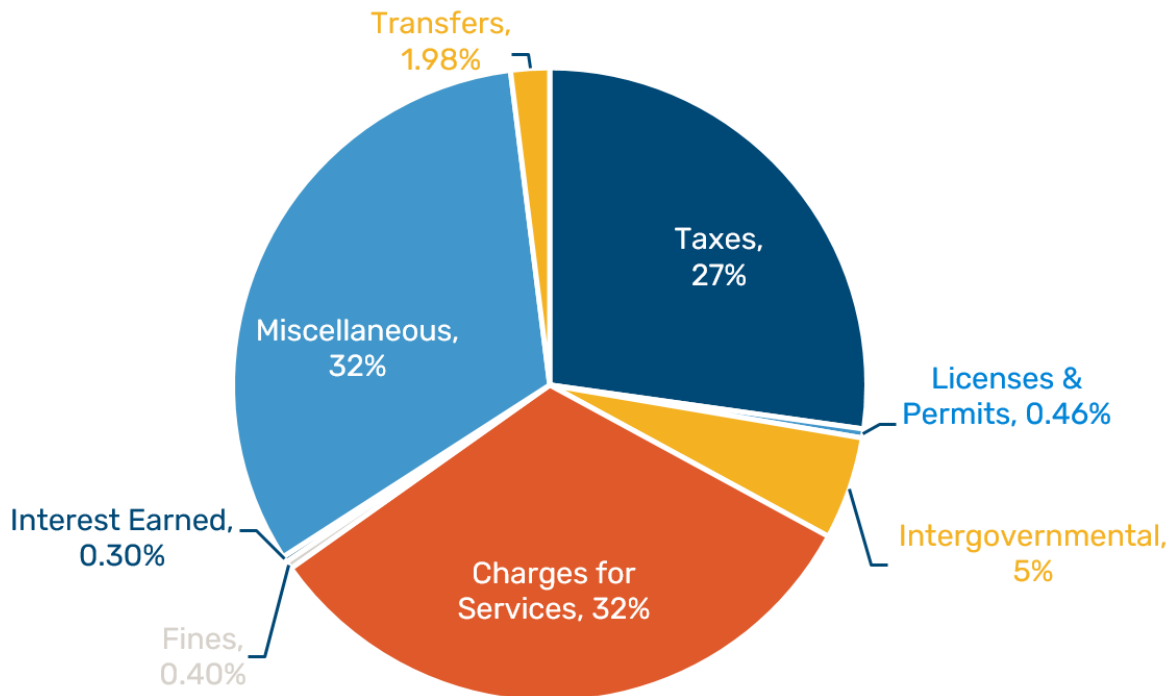
Miscellaneous - This group is comprised of all other revenues not identified in another category. Examples of these are: interest earned, reimbursements, rentals, sales of assets, donations, recycling fees, and general obligation or revenue bond proceeds.

Interfund Transfers – This group includes all revenues received by our various utilities that pay a PILOT equal to a franchise fee for use of the City's right of way, and all other transfers from one fund to another.

REVENUE DISTRIBUTION FY 2023



REVENUE DISTRIBUTION FY 2024



The following table provides a summary for the 34 largest revenue sources. These revenues represent all revenues in excess of \$1.5 million and equate to over 93% of all revenues projected.

Revenue Accounts	2024 Budget
REVENUE BONDS	52,620,000
G.O. BOND PROCEEDS	52,285,000
AD VALOREM/CURRENT	45,664,000
TEMPORARY NOTE PROCEEDS	39,033,000
LOCAL SALES TAX	34,764,000
WATER CHARGES BILLED	33,602,000
WASTE WATER CHARGES BILLED	32,610,000
SANITATION CHARGES	14,965,000
FEDERAL GRANTS	14,721,854
COUNTY-WIDE SALES TAX	13,700,000
EMS COUNTY CHARGES	11,883,000
PREMIUMS/CITY FUNDS	11,100,000
COMPENSATING USE	8,326,000
FINANCE ADMINISTRATION CHARGES	7,932,000
IT ADMINISTRATION CHARGES	7,928,000
ELECTRIC FRANCHISE FEES	7,285,000
WATER & SEWER FUND	6,824,000
RISK MANAGEMENT ADMIN CHARGES	6,116,000
STORM WATER CHARGES	5,785,000
MAINTENANCE GARAGE CHARGE	5,675,000
COMPENSATING USE / COUNTY	3,886,000
GAS FRANCHISE FEES	3,620,000
CITY MANAGER ADMIN CHARGES	3,346,000
MOTOR VEHICLE TAX	3,233,000
LIQUOR TAX	2,715,000
GASOLINE TAX STATE SHARE	2,700,000
CUSTOMER SERVICE ADMIN CHARGE	2,615,000
GUEST TAX	2,500,000
PUBLIC INFO ADMIN CHARGES	2,080,000
HR ADMINISTRATION CHARGES	1,764,000
PREMIUMS/EMPLOYEE WITHHOLDINGS	1,750,000
ROLL-OFF DISPOSAL	1,601,000
	444,628,854

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 \$52.62 million, which represents a 50.17% increase over FY 2023. This revenue is projected based upon the needs outlined in the City's 2022-2026 Capital Improvement Plan.

Ad Valorem Taxes

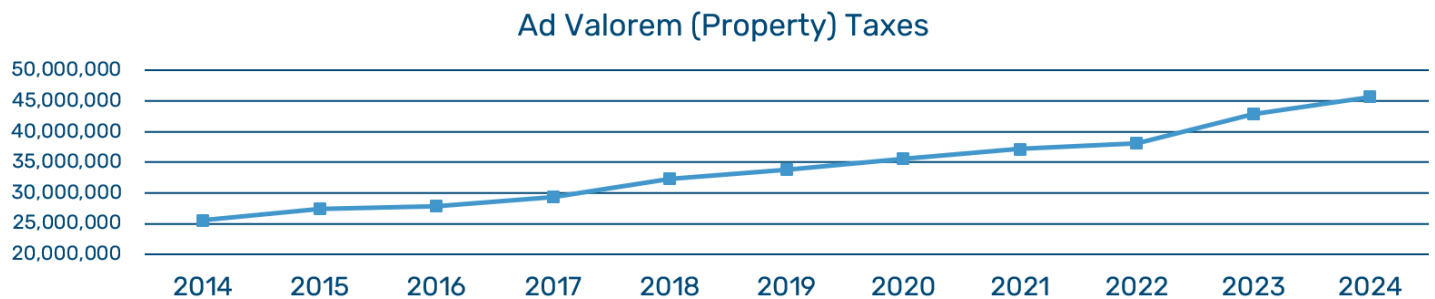
These revenues are derived from current property taxes levied on real property, personal property, and state assessed utilities. The County Appraiser values real and personal properties, while the State of Kansas assigns value to state assessed utilities.

This revenue generates approximately \$45.66 million, which represents an increase of 6.53% over the prior year. This increase is primarily attributable to a projected increase to the City's Assessed Valuation, which is projected to be \$1.42 billion for the FY 2024 budget year, which is an increase of 8.13% from the prior year.

Below is a table of changes in Assessed Valuation from 2017 to 2023.

Assessed Value as of:	Real Estate	Personal Property	State Assessed	Total Assessed Valuation	% Change
November, 2017	944,118,547	13,968,253	27,374,301	985,461,101	6.09%
November, 2018	995,458,493	13,545,997	28,331,792	1,037,336,282	5.26%
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%

The chart below provides a ten year history.



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.

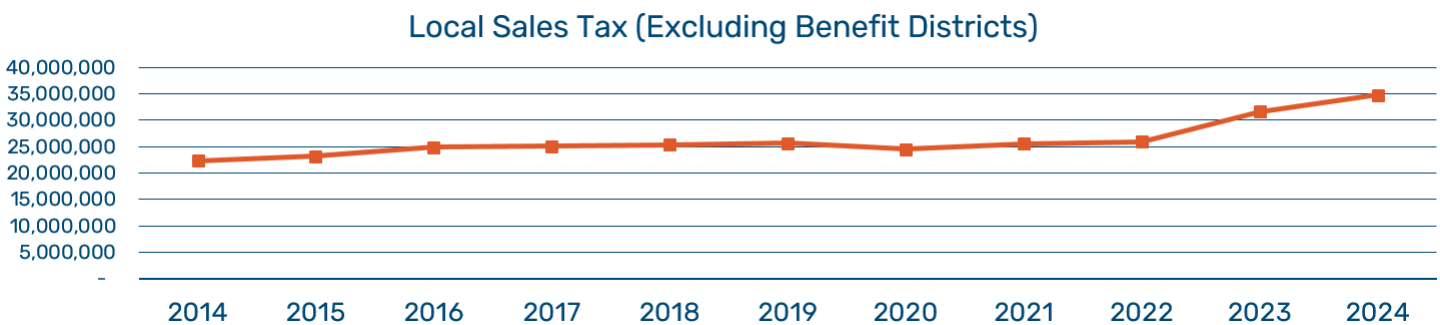
This revenue generates \$39.03 million, which represents a 114.03% increase from the prior year. This revenue is projected based upon the needs outlined in the City's 2023-2027 Capital Improvement Plan.

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 public housing.

This revenue generates \$34.76 million, which represents a 9.74% increase over the prior year. Due to the Coronavirus and the slowing down of our economy, the City saw a decrease in FY 2020. We have experienced continued growth since FY 2020, but expect the increase to slow moving forward.

The chart below provides a ten year history.



Water Charges

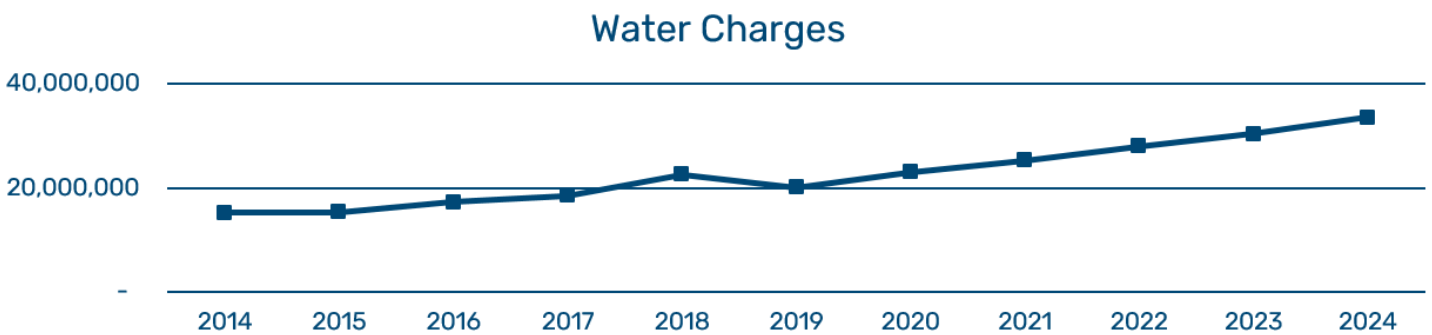
These revenues are derived from the sale of water. The rates are set by the City Commission and can be found here: <https://lawrenceks.org/utility-billing/rates/>.

This revenue generates \$33.6 million, which represents a 10.53% increase over the 2023 adopted budget. These revenues are tied to gallons sold. Weather fluctuations are the greatest variable in water sales as it can effect consumer behavior. The budget reflects a rate increased based upon the rate model which takes into account current cash flow needs, capital needs, and operating expenses.

Water Charges Continued

Year	2019	2020	2021	2022	2023	2024 Proj.
Gallons Sold (in millions)	3.2	3.63	3.52	3.45	3.55	3.56
% Change	-14.21%	13.44%	-3.03%	-1.99%	2.90%	0.28%

The chart below provides a ten year history.

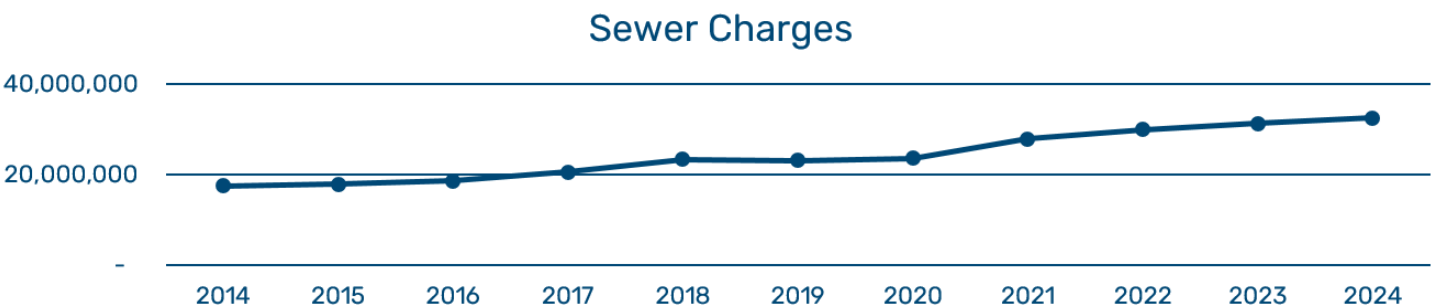


Sewer Charges

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 \$32.61 million, which represents a 3.82% increase over the 2023 adopted budget. 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.

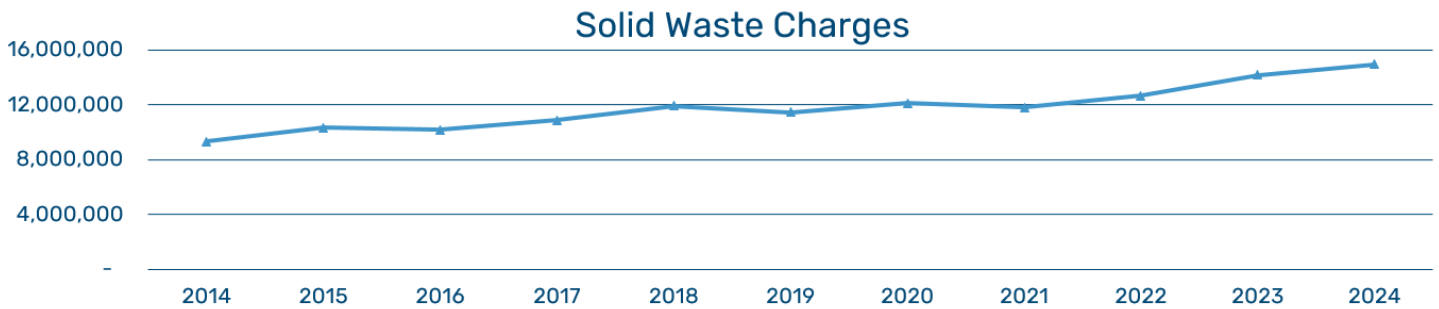


Solid Waste Charges

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 \$14.97 million, which represents a 5.6% 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.

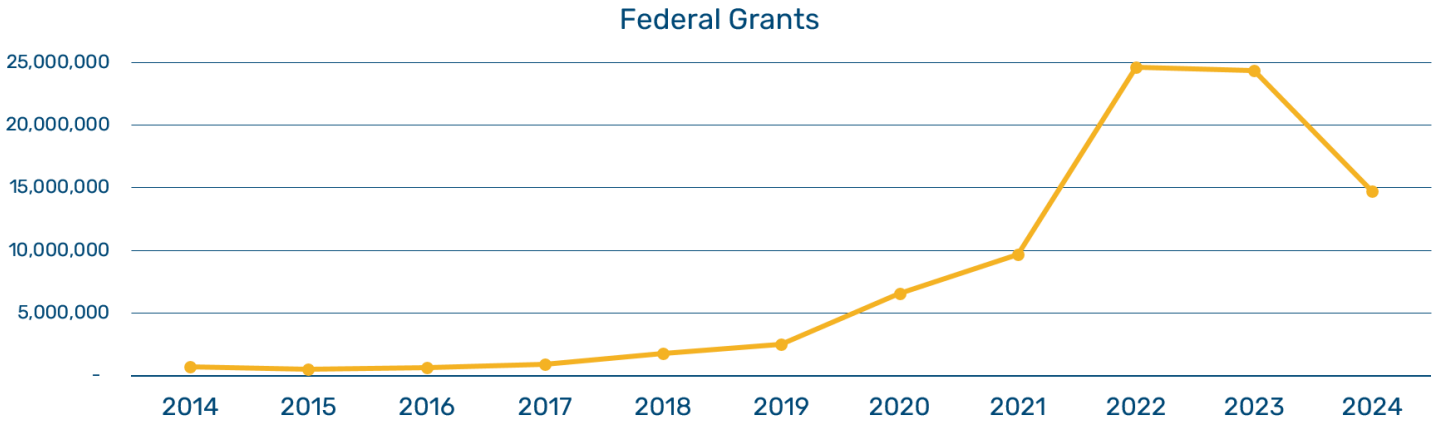
Examples of some federal grants:

- KDOT grant to assist with rehabilitation of 23rd Street from Haskell Bridge to East City Limits.
- 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.

This revenue generates \$14.72 million, which represents a decrease of 39.55% over the prior year.

Federal Grants Continued

The graph below provides a ten-year history.

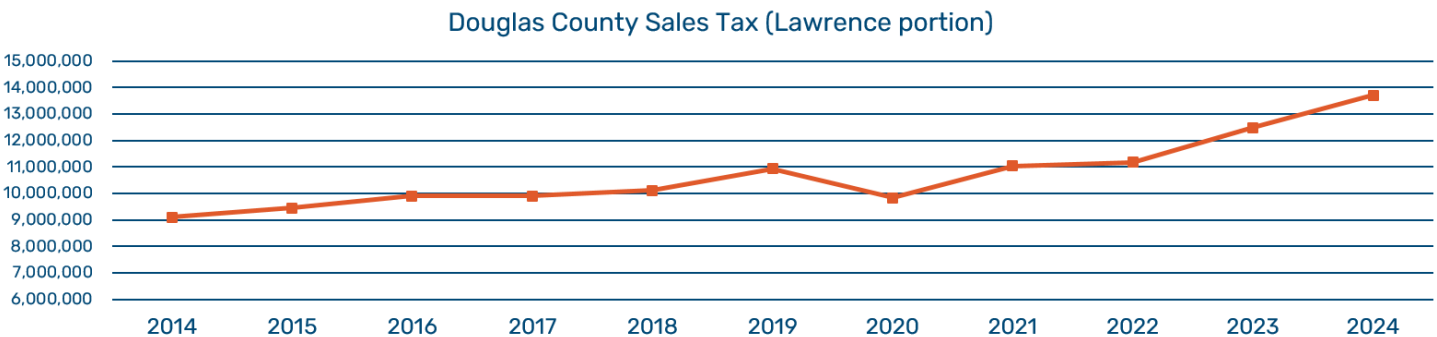


Douglas County Sales Tax

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 \$13.7 million, which represents an 9.73% increase over the prior year. Due to the Coronavirus and the slowing down of our economy, the City saw a decrease in FY 2020 however, we have seen a continued level of growth since FY 2021.

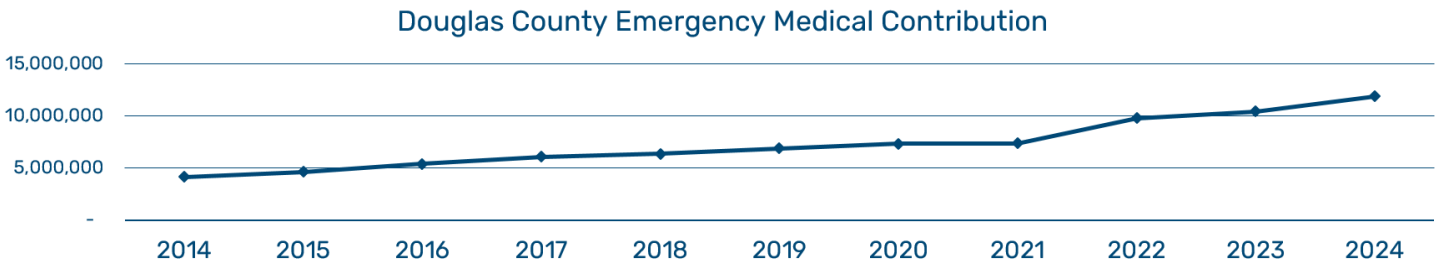
The graph below provides a ten-year history.



Douglas County Emergency Medical Contribution

In 1996, the County emergency medical services and the City fire department were combined with the City paying 74.36% and the County paying 25.64% of the operating costs of the combined operations. 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.

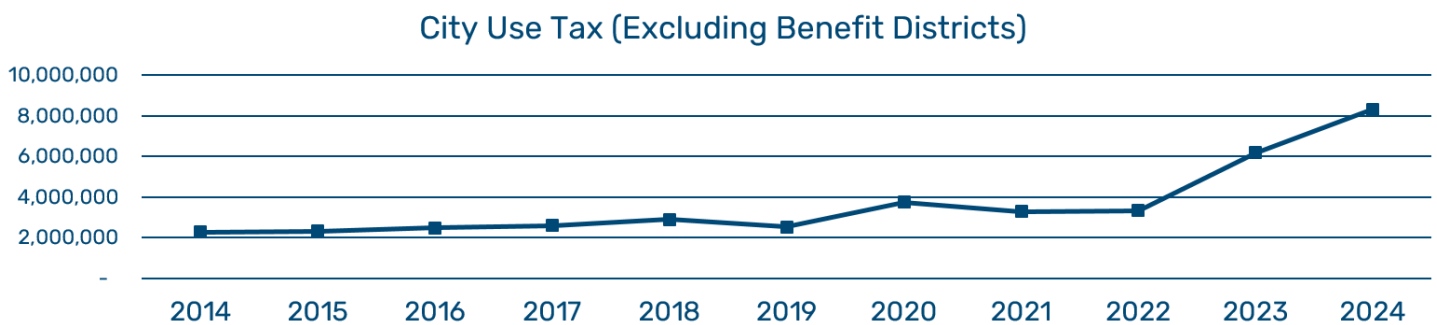
This revenue generates \$11.88 million, which represents a 13.9% increase over the prior year. The graph below provides a ten-year history.



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 public housing.

This revenue generates \$8.33 million, which represents a 34.79% increase over the prior year. The graph below provides a ten-year history.



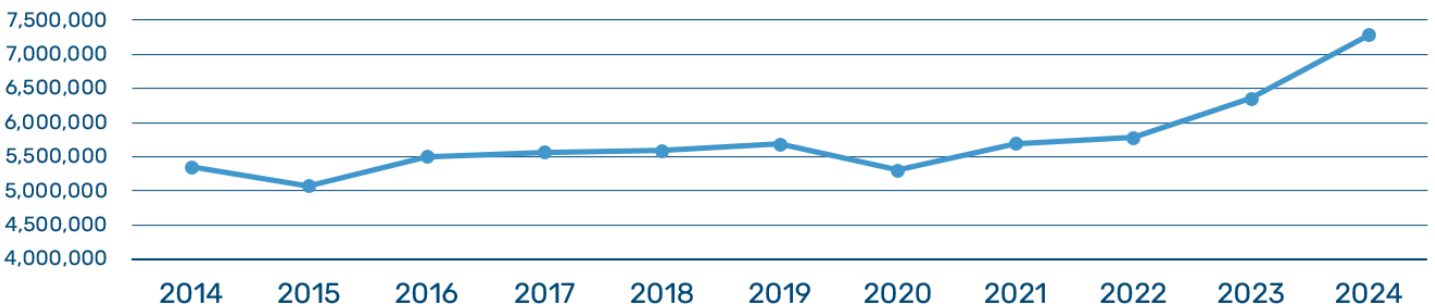
Electrical Franchise Fees

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 \$7.29 million, which represents a 14.56% increase over the prior year. This revenue is projected based upon historical trend analysis.

The graph below provides a ten-year history.

Electric Utility Franchise Fees



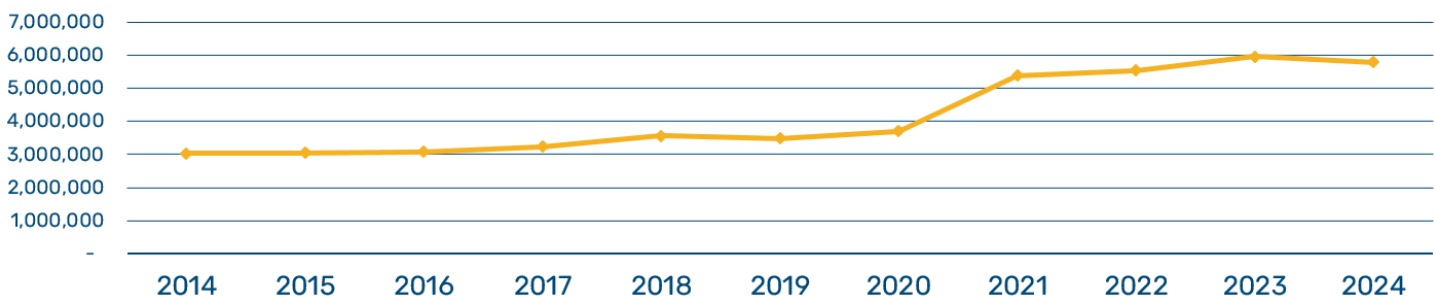
Storm Water Charges

These revenues are based on the area of impervious surface on the property. The amount charged is determined by multiplying the number of Equivalent Residential Unit (ERU's) by the current rate. An ERU is 2,366 square feet. The rates are set by the City Commission and can be found here: <https://lawrenceks.org/utility-billing/rates/>.

This revenue generates \$5.79 million, which represents a 2.89% decrease 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.

Storm Water Fees

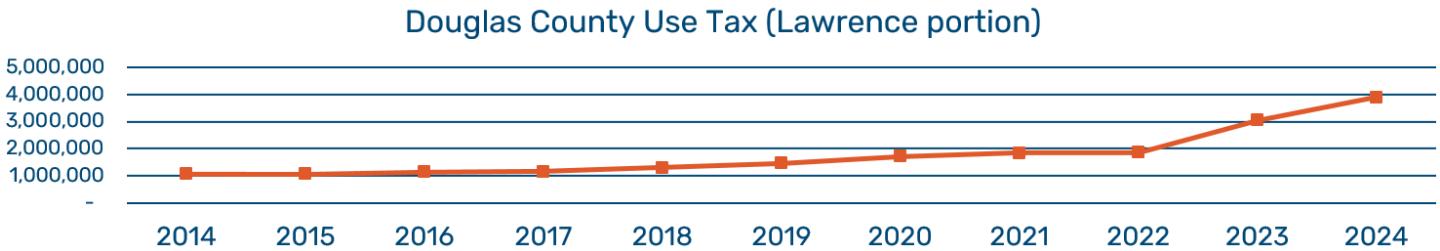


Douglas County Compensating Use Sales Tax

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 \$3.89 million, which represents a 27.45% increase over the prior year. The City has continued to experience a spike in use tax collections since FY 2021.

The graph below provides a ten-year history.

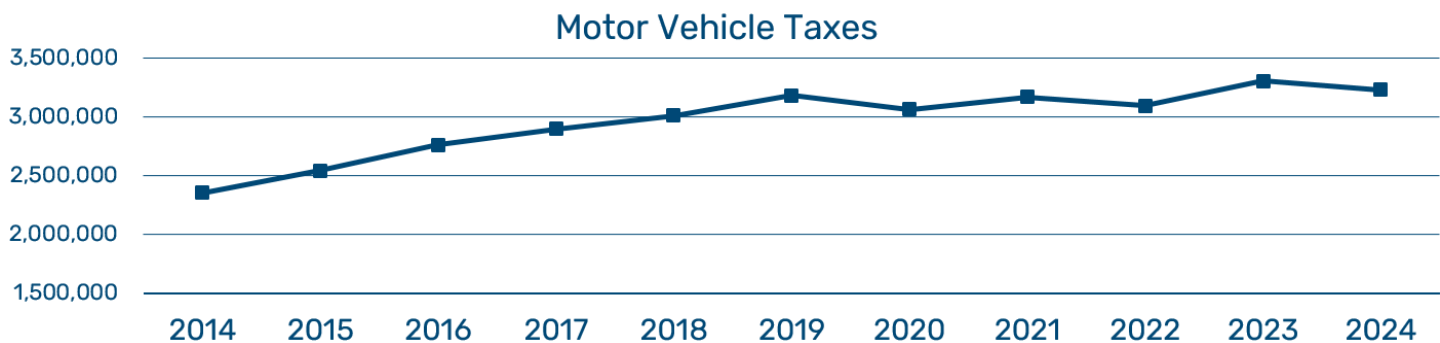


Motor Vehicle Taxes

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 \$3.23 million, which represents a 2.33% 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.

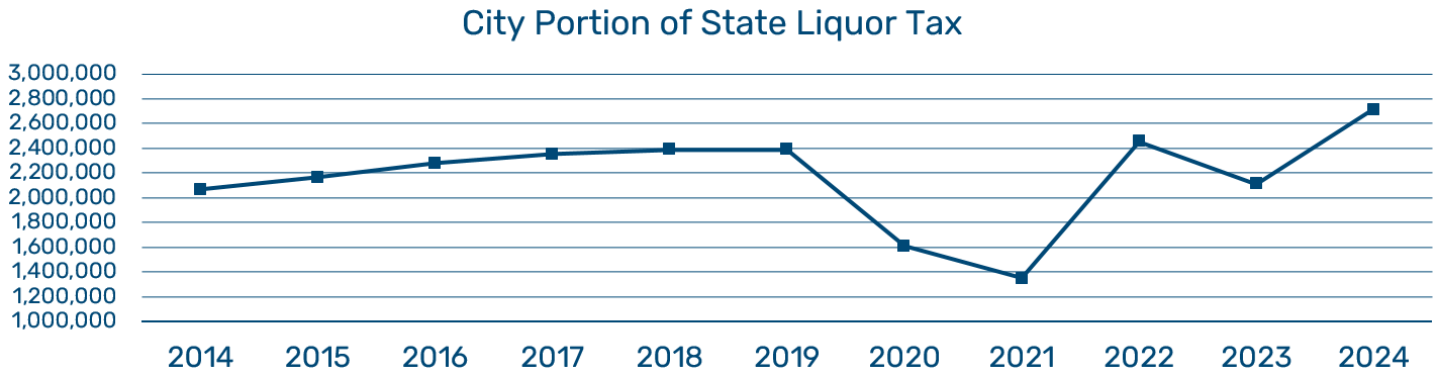


City portion of the State Liquor Tax

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 \$2.72 million, which represents a 28.55% increase from the prior year.

The graph below provides a ten-year history.

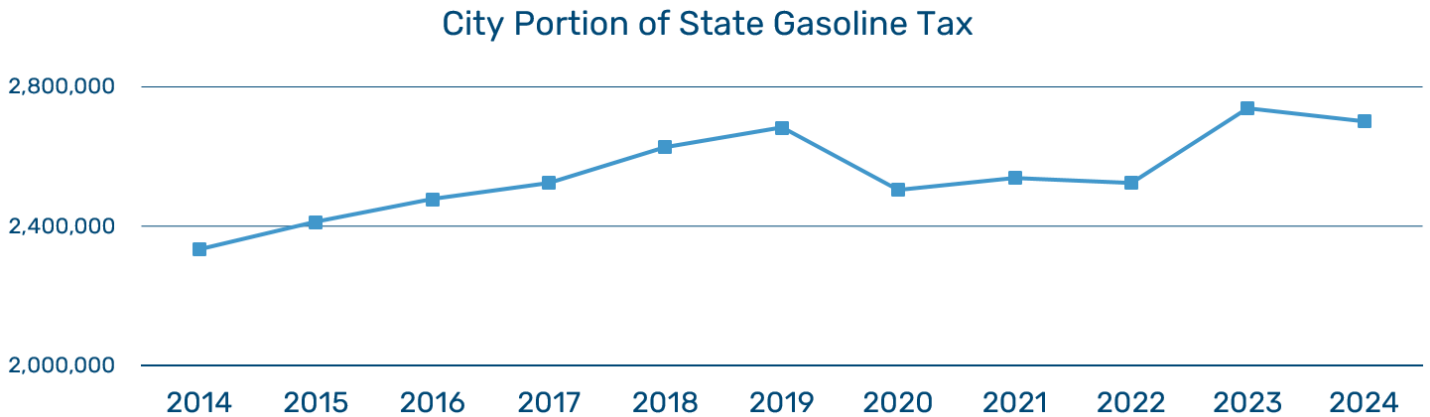


City portion of the state Gasoline Tax

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 1.39% decrease over the prior year.

The graph below provides a ten-year history.

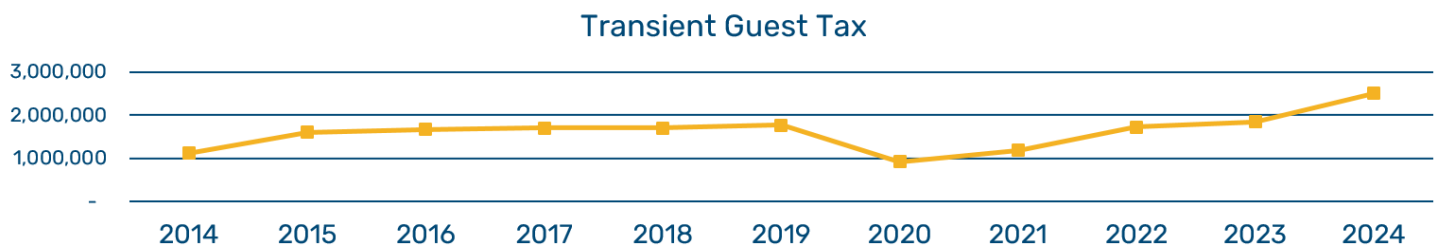


Transient Guest Tax

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 an increase of 35.14% over the prior year. This revenue was one of the hardest hit in FY 2020 due to the Coronavirus.

The graph below provides a ten-year history.

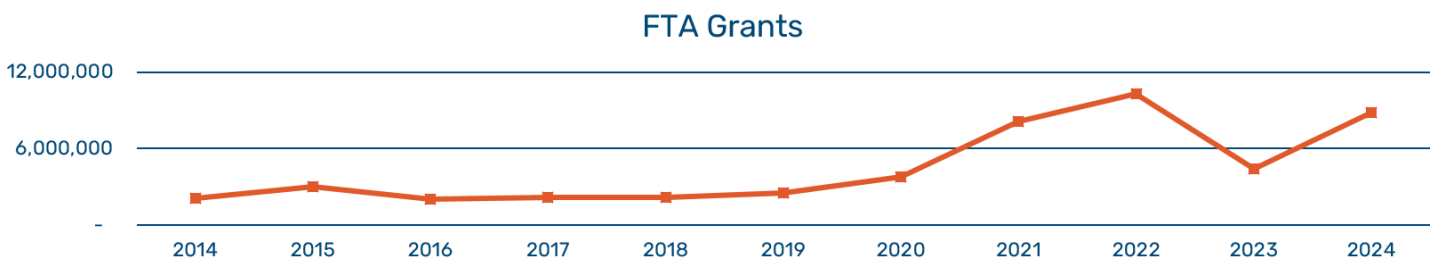


Federal Transit Administration (FTA) Grant

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 \$8.8 million, which represents an increase of 97.56% from the prior year. The revenue is projected based on the transportation department's grant requests. The City is planning on receiving a larger grant award during FY 2024.

The graph below provides a ten-year history.

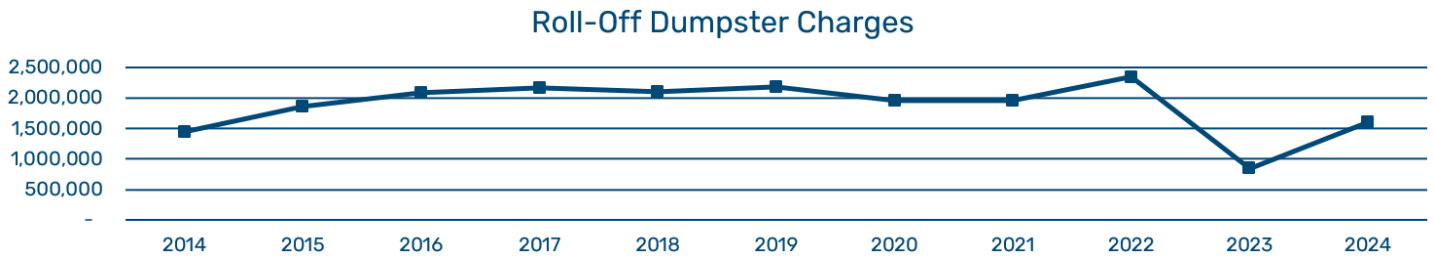


Roll-off disposal charges

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 \$1.6 million which is 89.69% higher than the prior year. This revenue is not currently tied to a rate model, but the City is working on a model for the future.

The graph below provides a ten-year history.

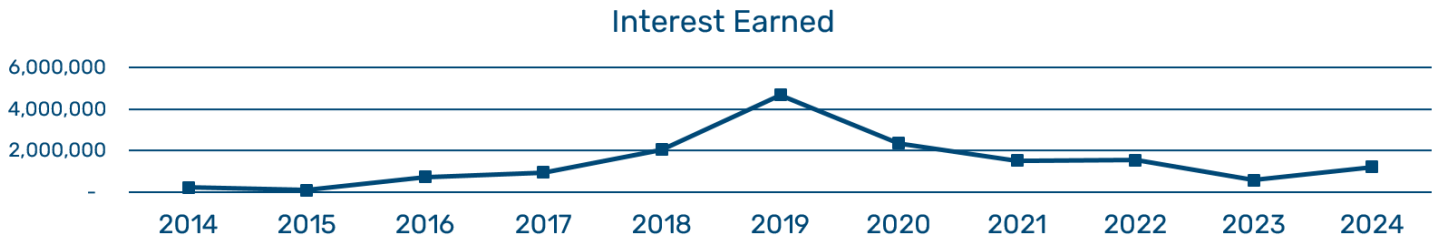


Interest Earned

Revenues earned on the investments currently held by the City.

This revenue generates \$1.22 million, which is 108.72% higher than the prior year. This revenue is based on cash projections and traditional spending patterns.

The graph below provides a ten-year history.

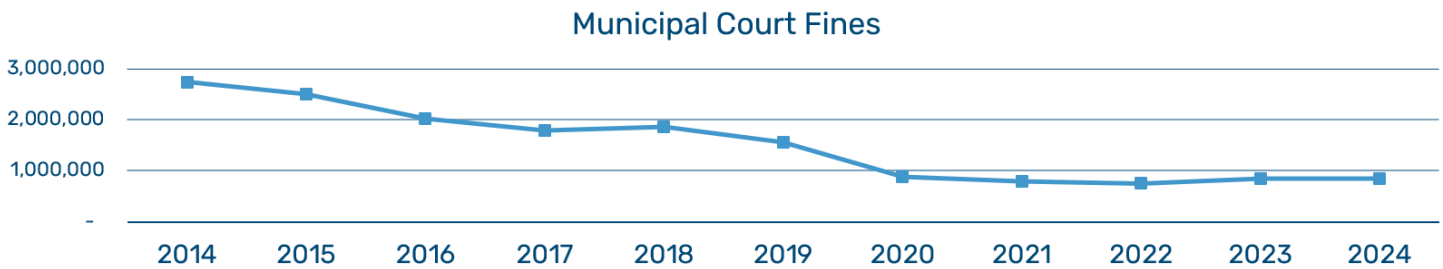


Municipal Court Fines

These revenues derive from the fines assessed by the municipal court judge for violation of City Ordinances.

This revenue generates \$850,000, which is consistent with the prior year. This revenue has been trending down since 2014, but has started to level out in recent years.

The graph below provides a ten-year history.

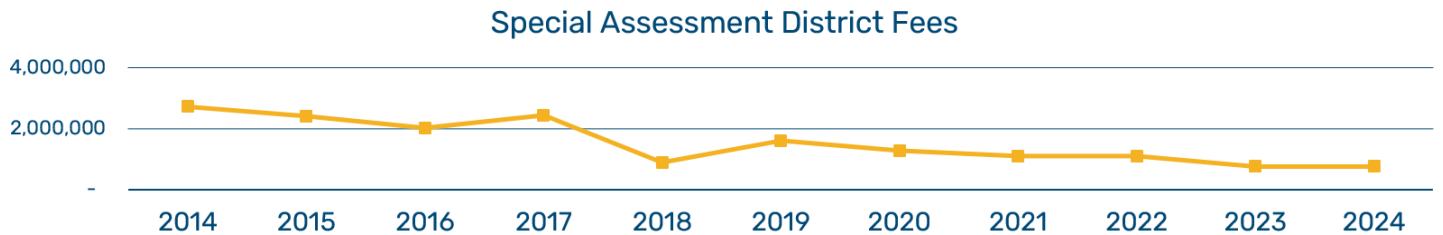


Special Assessment District Fees

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 \$763,000, which is consistent with 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 2024 budget with an explanation of the purpose of those transfers.

Transfers to the General Fund (Fund 101)

Transfers FROM	Amount	Reason
Water & Wastewater Fund	\$4,224,000	Payment-in-lieu-of-taxes (PILOT)
Solid Waste Fund	\$874,000	Payment-in-lieu-of-taxes (PILOT)
Storm Water Fund	\$289,000	Payment-in-lieu-of-taxes (PILOT)
Total	\$5,387,000	

Transfers from the General Fund (Fund 101)

Transfers TO	Amount	Reason
Airport Fund	\$155,000	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
Housing Trust Fund	\$350,000	Support for Housing Initiatives
Health & Wellness	\$85,000	Transfer to Police Department
Total	\$1,134,000	

Transfers to the Housing Trust Fund (Fund 204)

Transfers FROM	Amount	Reason
General Fund	\$350,000	Support for the Housing Initiatives
Total	\$350,000	

Transfers to the Special Alcohol Fund (Fund 222)

Transfers FROM	Amount	Reason
General Fund	\$146,000	Support for Housing Initiatives
Total	\$146,000	

Transfers to the Airport Fund (Fund 241)

Transfers FROM	Amount	Reason
General Fund	\$155,000	Airport Operations Support
Total	\$155,000	

Transfers to the Bond and Interest Fund (Fund 301)

Transfers FROM	Amount	Reason
General Fund	\$398,000	Green Bonds
Total	\$398,000	

Transfers to the Health and Wellness Fund (Fund 602)

Transfers FROM	Amount	Reason
General Fund	\$85,000	Transfer for PD
Total	\$85,000	

Transfers from the Water & Wastewater Fund (Fund 501) Franchise Fees

Transfers FROM	Amount	Reason
General Fund	\$3,831,000	Payment-in-lieu-of-taxes (PILOT)
Total	\$3,831,000	

Transfers from the Solid Waste Fund (Fund 502) Franchise Fees

Transfers FROM	Amount	Reason
General Fund	\$1,066,000	Payment-in-lieu-of-taxes (PILOT)
Total	\$1,066,000	

Transfers from the Storm Water Fund (Fund 502) Franchise Fees

Transfers FROM	Amount	Reason
General Fund	\$357,000	Payment-in-lieu-of-taxes (PILOT)
Total	\$357,000	

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APPENDIX B: PERSONNEL SUMMARY

2024 PERSONNEL SUMMARY

INTRODUCTION

This appendix is intended to help outline the authorized number of full-time equivalents (FTEs) that are included in the City Manager's Recommended 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	2024 FTE	Fund	2024 FTE
City Clerk	3.00	Administrative Services Fund	111.26
City Commission	5.00	Airport Improvement Fund	1.60
Communications	6.00	Community Development Fund	2.23
Finance	34.50	Fair Housing Grant	0.05
Fire Medical	226.60	Farmland Remediation Fund	1.50
Human Resources	8.00	Federal Grant Fund	7.22
Information Technology	20.54	General Fund	602.64
Municipal Services & Operations	331.00	Guest Tax Fund	2.84
Office of the City Attorney	22.50	Health and Wellness Fund	1.00
Office of the City Manager	8.17	Home Program Fund	0.74
Parks & Recreation	76.38	Public Parking Fund	10.80
Planning & Development Services	45.08	Risk Management	1.00
Police	184.00	Solid Waste Fund	87.75
Transit and Parking	19.62	Special Alcohol Fund	0.58
TOTAL	990.39	State Grant Fund	2.99
		Storm Water Fund	14.80
		Transit Sales Tax Fund	1.91
		Transportation Planning Fund	3.12
		Water/Sewer Fund	137.35
		TOTAL	990.39

Personnel by Department

City Clerk	
Position Title	2024 FTE
Administrative Technician	1.00
Deputy City Clerk	1.00
City Clerk	1.00
TOTAL	3.00
Fund	2024 FTE
General (101)	0.80
Administrative Services (601)	2.20
TOTAL	3.00

City Commission	
Position Title	2024 FTE
City Commissioner	5.00
TOTAL	5.00
Fund	2024 FTE
Administrative Services (601)	5.00
TOTAL	5.00

Communications	
Position Title	2024 FTE
Administrative Specialist	1.00
Brand Manager	1.00
Champion of Community Engagement	1.00
Communications and Creative Resource Director	1.00
Media/Creative Specialist	1.00
Video Production Specialist	1.00

Communications Continued	
Web Content Administrator	1.00
TOTAL	7.00
Fund	2024 FTE
Administrative Services (601)	7.00
TOTAL	7.00

Finance	
Position Title	2024 FTE
Accountant	3.00
Administrative Assistant	1.00
Budget Analyst	2.00
Assistant Finance Director	1.00
Budget Manager	1.00
Buyer	1.00
Customer Service Supervisor	1.00
Finance Director	1.00
Finance Specialist	6.00
Finance Supervisor	1.00
Finance Technician	8.50
Grant Administrator	1.00
Payroll Analyst	2.00
Payroll Specialist	1.00
Purchasing Manager	1.00
Senior Accountant	1.00
Senior Financial Specialist	2.00
TOTAL	34.50
Fund	2024 FTE
Administrative Services (601)	34.50
TOTAL	34.50

Personnel by Department

Fire Medical	
Position Title	2024 FTE
Administrative Specialist	2.00
Fire Battalion Chief	5.60
Fire Captain	23.00
Fire Chief	1.00
Fire Division Chief	6.80
Fire Engineer/AEMT	56.07
Fire Engineer/Paramedic	33.32
Fire Lieutenant/AEMT	23.40
Fire Lieutenant/Paramedic	12.20
Fire Medical Analyst	1.00
Firefighter	15.40
Firefighter/AEMT	9.80
Firefighter/Paramedic	30.86
Medical Billing Technician	1.00
Medical Claims Supervisor	1.00
Mobile Integrated Health	2.00
Senior Administrative Specialist	1.00
TOTAL	226.60
Fund	2024 FTE
General (101)	226.60
TOTAL	226.60

Human Resources	
Position Title	2024 FTE
Assistant Human Resources Director	1.00
Human Resources Advisor	3.00

Human Resources Continued	
Human Resources Analyst	1.00
Human Resources Director	1.00
Human Resources Technician	1.00
Risk Manager	1.00
TOTAL	8.00
Fund	2024 FTE
Administrative Services (601)	6.00
Health and Wellness (602)	1.00
Risk Management Fund (604)	1.00
TOTAL	8.00

Information Technology	
Position Title	2024 FTE
Administrative Technician Part Time	0.50
Applications Administrator	3.00
Assistant Information Technology Director	1.00
Business Systems Analyst	1.00
Computer Technician Part Time	0.40
Cybersecurity Manager	1.00
Database Administrator	1.00
GIS Manager	1.00
Helpdesk Supervisor	1.00
Information Technology Director	1.00
Information Technology GIS Manager	1.00
Information Technology Technician	1.00
Infrastructure Manager	1.00

Personnel by Department

Information Technology Continued

Intern	0.64
Network Administrator	1.00
Network Architect	1.00
Network Technician	1.00
PMO Manger	1.00
Project Manger-Information Technology	1.00
Senior Systems Technician	1.00
TOTAL	20.54

Fund	2024 FTE
Administrative Services (601)	20.54
TOTAL	20.54

Municipal Services & Operations

Position Title	2024 FTE
ADA Compliance Administrator	1.00
Administrative Specialist	2.00
Administrative Technician	3.00
AMI Program Manager	1.00
Assistant MSO Director	2.00
City Engineer	1.00
City Surveyor	1.00
Deputy MSO Director	1.00
Electrician I	1.00
Electrician II	1.00
Engineering Program Manager I	4.00
Engineering Program Manager II	1.00
Engineering Technician	1.00
Field Lead Operator	8.00

Municipal Services & Operations Cont.

Field Technologist	1.00
GIS Analyst	3.00
GIS Technician	1.00
HVAC Technician	2.00
Information Technology Senior Analyst	1.00
Instrumentation Technician	2.00
Intern	1.00
Light Vehicle Technician I	2.00
Master Mechanic	1.00
Master Mechanic I	4.00
Master Mechanic II	3.00
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 Spec.	1.00
MSO Division Manager Treatment	1.00
MSO Field Technician Specialist	4.00
MSO Field Technician Specialist II	2.00
MSO Field Technologist I	6.00
MSO Field Technologist II	1.00
MSO General Manager Administration	1.00
MSO General Manager Field Operations Inspections	1.00
MSO General Manager Solid Waste Facilities Fleet	1.00

Personnel by Department

Municipal Services & Operations Cont.		Municipal Services & Operations Cont.	
MSO Inventory Administrator	2.00	MSO Supervisor Traffic	1.00
MSO Inventory Administrator Fleet	1.00	MSO Technician Programs	4.00
MSO Inventory Assistant Fleet	1.00	MSO Technician Utility	12.00
MSO Maintenance Technician Building Structure	3.00	MSO Technologist	2.00
MSO Maintenance Technician Solid Waste	7.00	Municipal Services and Operations Director	1.00
MSO Manager Building Structure	1.00	Project Engineer I	1.00
MSO Manager Environmental	2.00	Project Engineer II	0.50
MSO Manager Field	2.00	Project Inspector	9.00
MSO Manager Fleet	1.00	Project Inspector II	1.00
MSO Manager Treatment	5.00	Project Management Coordinator	1.00
MSO Manager Water Quality Lab	1.00	Project Manager-Construction	1.50
MSO Operational Technician Specialist	3.00	Senior Administrative Specialist	1.00
MSO Operations Supervisor Solid Waste	1.00	Senior Project Engineer	5.00
MSO Program Administrator	3.00	Solid Waste Loader	27.00
MSO Specialist	1.00	Solid Waste Operator	42.00
MSO Specialist Learning	1.00	Street Maintenance Lead Operator	1.00
MSO Supervisor Building Structure	1.00	Street Maintenance Operator I	8.00
MSO Supervisor Field	4.00	Street Maintenance Operator II	21.00
MSO Supervisor Fleet	2.00	Tire Technician II	1.00
MSO Supervisor Inspections	1.00	Traffic Control Technician II	1.00
MSO Supervisor Meters	1.00	Traffic Signal Technician	2.00
MSO Supervisor Solid Waste	4.00	Traffic Signal Technician II	1.00
MSO Supervisor Street	4.00	Utility Field Representative	6.00
MSO Supervisor Technology	1.00	Utility Operator I	26.00
		Utility Operator II	14.00
		Utility Operator III	12.00

Personnel by Department

Municipal Services & Operations Cont.

Water Quality Lab Technician	2.00
Water Quality Lab Technician	3.00
TOTAL	331.00

Fund	2024 FTE
General (101)	63.15
Airport (241)	1.60
Farmland Remediation (245)	1.50
Water and Wastewater (501)	137.35
Solid Waste (502)	87.75
Public Parking (503)	1.00
Storm Water (504)	14.80
Administrative Services (601)	23.85
TOTAL	331.00

Office of the City Attorney

Position Title	2024 FTE
Assistant City Attorney	2.00
Assistant City Attorney/City Prosecutor	1.00
City Attorney	1.00
City Prosecutor	1.00
Court Clerk	6.00
Court Security Officer	1.50
Deputy City Attorney	1.00
Legal Assistant	3.00
Municipal Court Judge	1.00
Municipal Court Manager	1.00
Probation Officer	1.00

Office of the City Attorney Continued

Senior Administrative Specialist	1.00
Senior Court Clerk	1.00
Supervising City Prosecutor	1.00
TOTAL	22.50

Fund	2024 FTE
General (101)	14.45
Public Parking (503)	2.00
Administrative Services (601)	5.50
Fair Housing Grant (803)	0.05
TOTAL	22.50

Office of the City Manager

Position Title	2024 FTE
Assistant City Manager	2.00
City Manager	1.00
Director of Equity and Inclusion	1.00
Environmental Sustainability Director	1.00
Incubator Farm Manager	0.50
Intern	0.67
Organizational Equity Coordinator	1.00
Senior Administrative Specialist	1.00
TOTAL	8.17

Fund	2024 FTE
General (101)	0.50
Administrative Services (601)	7.67
TOTAL	8.17

Personnel by Department

Parks & Recreation	
Position Title	2024 FTE
Administrative Specialist	2.00
Assistant Aquatics Supervisor	1.00
Assistant Golf Course Professional	1.00
Assistant Parks and Recreation Director	2.00
Communications and Events Coordinator	0,60
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
Laborer Horticulture	0.58
Marketing Temp Admin	0.58
Nature Center Supervisor	1.00
Nature Programmer	1.00
Park District Supervisor	1.00
Park Facility Maintenance Supervisor	6.00
Park Facility Maintenance Technician	19.00
Park Operations Manager	2.00
Parks and Recreation Director	1.00
PT Assistant Nature Programmer	0.63

Parks & Recreation Continued	
Recreation Facility Operations Programmer	2.50
Recreation Facility Operations Supervisor	2.50
Recreation Operations Manager	2.00
Recreation Program Supervisor	4.00
Recreation Programmer	4.00
Senior Administrative Specialist	2.00
Senior Park Facility Maintenance Technician	4.00
TOTAL	76.38
Fund	2024 FTE
General (101)	73.54
Guest Tax (221)	2.84
TOTAL	76.38

Planning & Development Services	
Position Title	2024 FTE
Administrative Technician	2.00
Administrative Technician Specialist	1.00
Assistant Planning and Development Services Director	2.00
Building Inspector	3.00
Code Compliance Supervisor	1.00
Code Enforcement Officer	2.00
Code Official	1.00
Community Development Analyst	1.00

Personnel by Department

Planning & Development Services Cont.

Deputy Code Official/Building Safety Supervisor	1.00
Emergency Winter Shelter Laborer	0.58
Homeless Programs Coordinator	1.00
Housing Administrator	1.00
Intern	0.50
PDS Administration Manager	0.20
PDS Analyst	1.00
Permit Technician	1.00
Planner I	5.00
Planner II	8.00
Planning and Development Manager	0.80
Planning and Development Services Director	1.00
Planning Manager	1.00
Planning Technician	1.00
Plans Examiner	2.00
Project Specialist	1.00
Project Specialist–Homeless Programs	1.00
Rental License Technician	1.00
Senior Administrative Specialist	1.00
Senior Code Enforcement Officer	2.00
Transportation Planning Manager	1.00
TOTAL	45.08

Fund	2024 FTE
General (101)	36.41
Special Alcohol (222)	0.58
Community Development (804)	2.23

Planning & Development Services Cont.

Home Grant (805)	0.74
Transportation Planning (806)	3.12
State Grant (851)	2.00
TOTAL	45.08

Police

Position Title	2024 FTE
Accreditation Manager	1.00
Administrative Specialist	3.00
Animal Control Officer	2.00
Community Service Technician	2.00
Corporal	12.00
Crime Analyst	2.00
Crime Scene Technician	1.00
Crime Scene Technician Coordinator	1.00
Deputy Chief	2.00
Detective	17.00
Evidence Technician	2.00
Information Technology Technician	2.00
Network Administrator	1.00
Network Manager	1.00
Police Analyst	1.00
Police Chief	1.00
Police Civilian Investigator	3.00
Police Communications Manager	1.00
Police Lieutenant	6.00
Police Major	4.00

Personnel by Department

Police Continued	
Police Officer	90.00
Police Records Clerk	5.00
Police Records Manager	1.00
Police Sergeant	18.00
Police Teleserve Technician	1.00
Senior Administrative Specialist	1.00
System Administrator	1.00
Victim Assistance Coordinator	1.00
Wellness Coordinator	1.00
TOTAL	184.00
Fund	2024 FTE
General (101)	183.00
Federal Grants (801)	1.00
TOTAL	184.00

Office of the City Attorney Continued	
Senior Parking Control Officer	1.00
Transit & MSO Field Staff Support	1.00
Transit and Parking Manager	1.00
Transportation Specialist	1.00
TOTAL	19.62
Fund	2024 FTE
General (101)	3.69
Transportation (203)	1.91
Public Parking (503)	7.80
Federal Grant (801)	6.22
TOTAL	19.62

Transit and Parking	
Position Title	2024 FTE
Administrative Technician-Transit	1.00
Budget Analyst	1.20
Intern	0.38
Marketing Specialist Part Time	0.75
Parking Control Officer	4.00
Parking Control Technician	1.00
Parking Supervisor	1.00
Parking Support Staff Part Time	0.60
Planner I	1.00
Planner II	1.00
School Crossing Guard	3.69

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 ad valorem property taxes, special assessments, interest earnings and transfers of surplus funds from capital projects.

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 April 2023 is computed as follows:

2022/23 Total Equalized Assessed Tangible Valuation	\$1,414,225,294
Debt Limit Ratio	30%
Debt Limit	424,267,588
Outstanding Debt Subject to Debt Limit	150,041,895
Legal Debt Margin	\$ 274,225,693

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	7,897,000	3,728,748	\$ 11,625,748
2025	7,708,000	3,266,600	\$ 10,974,600
2026	7,559,000	2,994,665	\$ 10,553,665
2027	7,561,000	2,722,757	\$ 10,283,757
2028	6,675,000	2,431,099	\$ 9,106,099
2029-2033	33,335,000	8,554,606	\$ 41,889,606
2034-2038	20,790,000	3,744,715	\$ 24,534,715
2039-2043	10,185,000	1,325,981	\$ 11,510,981
2044-2048	3,650,000	486,088	\$ 4,136,088
2049-2053	2,380,000	101,894	\$ 2,481,894
	\$ 107,740,000	\$ 29,357,153	\$ 137,097,153

Note: This chart represents the current repayment of all General Obligation bonds outstanding. The notes that are included in the debt margin, are not included in this chart as those notes will be converted to bonds in the future.

APPENDIX D: DEFINITIONS

ACRONYMS

GLOSSARY

ACRONYMS

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

Fare Box Receipts: Fares collected from transit system users placed in Fund 210, the Public Transportation Fund.

Fiscal Year: A twelve-month period to which the operating budget applies. In the City of Lawrence, this period is from January 1 to December 31.

Franchise Fees: An amount charged to a utility in exchange for the rights to provide utility services within the City and to operate within the public right-of-way.

Fund: An independent governmental accounting entity with a self-balancing group of accounts including assets, liabilities, and fund balances.

Fund Balance: The excess of fund's assets over its liabilities and reserves.

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.

GLOSSARY

Internal Service Fund: Account for activities that provide goods and services to other departments or agencies on a cost-reimbursement basis. Some examples include: financial services, human resources, information systems, risk management, etc.

Inter-fund Transfer: Transfer of resources between funds that are not recorded as revenues to the fund receiving or expenditure to the fund providing.

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.

Personal Services: Cost of wages, salaries, retirement, and other fringe benefits for City employees.

Priority Based Budgeting: A budgeting tool to review the budget by program or service area and determine a prioritization.

Reserves: An account used to indicate that a portion of a fund balance is restricted or set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Revenue: Income for the fiscal year. The major categories of revenue include taxes, state shared revenues, fees and charges, interest on investments, and fines and forfeits.

Revenue Bonds: Long-term debt payable from a designated revenue source such as water revenue or sales tax revenue.

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

Tax Levy: The total amount to be raised by general property taxes for the purposes

GLOSSARY

specified in the approved City budget.

Tax Rate: The amount of tax levied for each \$1,000 of assessed valuation.

User Fees: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Water and Sewer Charges: The charge to customers receiving water and sewer services provided by the City's treatment, distribution, and collection systems, which pay for operational and capital costs in Fund 501, the Water and Wastewater Fund.



BUDGET OFFICE

