

The City of Lawrence, Kansas

2003 Budget-In-Brief

BACKGROUND INFORMATION

Lawrence, Kansas (80,098 population – 2000 census) is a full service city that operates under the Commission-Manager form of government. The City Commission is made up of five citizens who are elected at-large. Every April, the City Commission chooses a Mayor from among the five seated Commissioners to serve a one year term. The City Manager is appointed by the City Commission to be responsible for the daily operations of the city as well as implementing programs and policies established by the City Commission. The city's fiscal year runs the same as the calendar year.

Kansas law requires that each city have a certified copy of their annual budget on file with the County Clerk by August 25 of the year before the budget goes into effect.

The members of the City Commission adopting this budget are as follows:

Sue Hack, Mayor
David Dunfield, Vice Mayor
Jim Henry
Marty Kennedy
Mike Rundle

For additional information about the budget, contact: City Manager's Office, P.O. Box 708, Lawrence, KS 66044, call 785.832.3400, or e-mail messages to cityhall@ci.lawrence.ks.us. The 2003 budget will be posted on the City's website at www.lawrenceks.org.



We are committed to providing excellent city services that enhance the quality of life for the Lawrence community

THE 2003 OPERATING BUDGET

Through the Operating Budget, the City Commission establishes priorities for spending public funds, the property tax rate, utility rates, and user fee policies. The budget also serves as an important tool in managing city services and projects.

The 2003 Operating Budget provides for authorized operating expenditures of \$107,740,591. The 2003 mill rate increases by .8 mills to 25.573 mills and is based on an assessed valuation base of \$629,033,427. This results in a property tax rate of \$25.57 per \$1,000 of assessed valuation. Since 1993, the City property tax rate has decreased by over 10% of 2.9 mills.

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How City Property Taxes Are Calculated for Residential Properties

Fair Market Value of Residence Determined by the County Appraiser	Assessed Value of Residence (11.5% of Fair Market Value)	City Property Taxes Calculated for 2003 Budget (Assessed Value x mill levy of .025573)
\$50,000	\$5,750	\$147.04
\$75,000	\$8,625	\$220.57
\$100,000	\$11,500	\$294.09
\$125,000	\$14,375	\$367.61
\$150,000	\$17,250	\$441.13

BUDGET ACCOUNTS

The City's Operating Budget is made up of fourteen separate fund accounts that are distinguished by the types and sources of revenue and the expenditure purposes. The five funds immediately following are the only ones supported in part by property tax funds.

The **General Operating Fund** is the principal fund that accounts for most of the City's service functions. This fund receives most of its resources from sales taxes (\$18,200,000 or 40%), ad valorem property taxes (\$8,000,000 or 18%), and fund balance forward (\$5,985,774 or 13%). The General Operating Fund expenditures account for **\$44,838,038** or 41.62% of the total authorized budget expenditures for 2003.

The **Library Fund** finances the operation of the Lawrence Public Library. With authorized expenditures of **\$2,039,923**, this fund represents 1.89% of the total City budget.

The **Public Transportation Fund** finances the operation of the public transportation system. With authorized non-grant fund expenditures of **\$2,193,455**, this fund represents 2.04% of the total City budget.

The **Recreation Fund** supports recreational programs and services. This fund receives 80.5% of its 2003 operating revenue from sources other than property taxes. The Recreation Fund, with authorized expenditures of **\$3,078,165**, represents 2.86% of the total City budget.

The **Bond and Interest Fund** is used to retire bonds issued to finance long-term capital and community improvements within the City. This fund receives resources from property, sales, and motor vehicle taxes in addition to special assessments. The Bond and Interest Fund has a 2003 budget authorization of **\$9,681,412** and represents 8.99% of the total City budget.

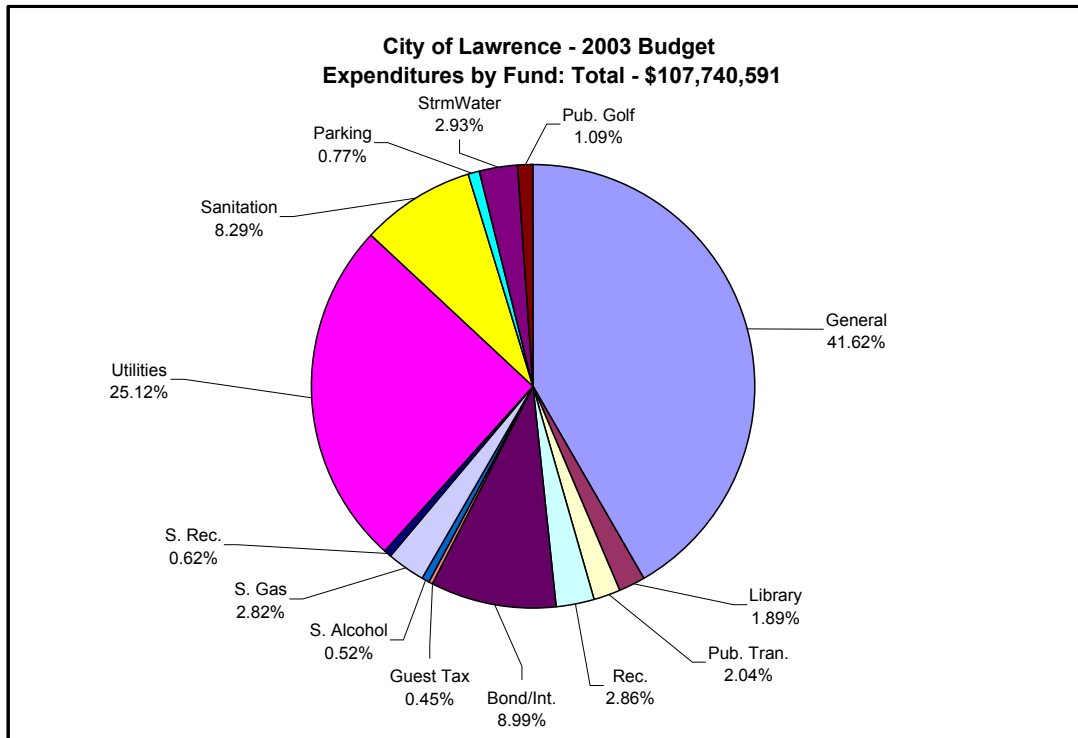
*Revenues from designated sources finance defined purposes out of the **Special Revenue Funds**. No property tax funds are used to pay for services provided by the following four funds.*

The **Guest Tax Fund** accounts for revenue received from the 4% guest tax levy on hotel and motel room rates in Lawrence. The revenue is used primarily to fund the Lawrence Convention and Visitors Bureau and other visitor related programs. With authorized expenditures of **\$480,000**, the fund makes up less than one percent (0.45%) of the total City budget.

The **Special Alcohol Fund** is used to account for funds received from a State tax levied on alcohol purchases. This fund receives one-third of the City's alcohol tax receipts. The Special Recreation and General Operating Fund also receive one-third of the City's alcohol tax receipts. In 2003, Special Alcohol Funds have been budgeted for use by the following agencies: *DCCCA (\$72,563); DCCCA Coord. (\$18,105); DCCCA/First Step House (\$26,500); Headquarters, (\$23,750);; Hearthstone (\$9,300); KU Organizations/Activities (\$24,000); Lawrence Public Schools (\$52,300); Bert Nash Center (\$112,350); Van Go Mobile Arts (\$20,400); Haskell Indian Nations University (\$11,000); Boys & Girls Club (\$49,200); Big Brothers/Big Sisters (\$23,700); Lawrence Memorial Hospital (\$16,700).* The Special Alcohol Fund, with authorized expenditures of **\$565,000** (includes contingency of \$15,000) represents 0.52% of the total City budget.

The **Special Gas Tax Fund** is used to account for receipts remitted by the State from the motor fuel tax (25 cents per gallon). These funds are used for road maintenance, traffic signalization, and the annual street overlay, brick street, and curb repair programs. The Special Gas Tax Fund with authorized expenditures of **\$3,034,714** represents 2.82% of the total City budget.

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The **Special Recreation Fund** receives one-third of the City alcohol tax allocation from the State tax on alcohol sales. The funds are used to support recreational and cultural activities. This fund accounts for 0.62% of the total City budget and has a 2003 spending authorization of **\$670,928**.

Enterprise Funds are user fee supported funds. They are financed generally through charges for services or fees. No property tax revenues support the services provided by the five enterprise funds.

The **Water and Sewer (Utilities) Fund** accounts for the delivery of water and wastewater services. Revenues from water and sewer charges, system development charges and other fees support this fund. This fund, with authorized expenditures of **\$27,063,310**, makes up 25.12% of the total City budget.

The **Sanitation Fund** provides recycling and refuse disposal services for residential and commercial customers. Service charges and fees are the main budgeted revenue sources for this fund. The Sanitation Fund, with authorized expenditures of **\$8,931,167**, accounts for 8.29% of the total City budget.

The **Public Parking Fund** is used to account for revenues received from parking meters, overtime parking, the New Hampshire St. parking garage, and the Riverfront garage. The Public Parking Fund, with authorized expenditures of **\$827,195**, represents 0.77% of the total City budget.

The **Stormwater Fund** accounts for the management of stormwater drainage facilities and systems. This fund has authorized expenditures of **\$3,159,321** and represents 2.93% of the total City budget.

The **Public Golf Fund** accounts for revenues and expenditures associated with the operation of Eagle Bend Golf Course. Play began in 1998. The Public Golf Fund has authorized expenditures of **\$1,177,963** or 1.09% of the total City budget.

DEPARTMENTAL BUDGETS

The City of Lawrence is organized into 13 departments to provide City services and carry out City policies. Funding from sources other than the General Fund supports several departments, only their general fund support is noted here. All departments except the Utilities Department receive ad valorem tax revenue.

City Commission-The 2003 budget authorizes **\$69,819** to support the activities of the City Commission.

The **City Manager's Office** directs and coordinates the operations of all other City departments and advises the City Commission on City service operations and issues. The City's public information function is also funded out of this office. **2003 budget-\$418,042.**

The **Lawrence/Douglas County Planning Department** administers land use regulations and provides professional planning advice to the city and county governing bodies and staff. **2003 budget- \$880,301.**

Human Relations/Human Resources is the City's civil rights enforcement agency. The department, in addition to providing public education about civil rights law, investigates allegations of discrimination in employment, housing and public accommodations. **2003 budget- \$324,849.**

Administrative Services has three divisions (city clerk, personnel, risk management) responsible for legal record keeping, personnel and insurance functions. **2003 budget- \$1,634,186.**

The administrative department of **Finance** is responsible for investing, purchasing, accounting, and supervision of the utility billing functions. Other divisions in this department include general overhead and transfers. **2003 budget- \$8,897,692.**

Information Systems provides telecommunications and information systems support for the organization. **2003 budget- \$856,704.**

Legal Services provides legal and municipal court services as well as support functions for the City organization. **2003 budget- \$1,150,137.**

Policing services for the community, including criminal enforcement, investigations, and animal control functions are provided by the **Lawrence Police Department**. The department is also responsible for public parking enforcement in the Downtown area. **2003 budget- \$11,193,205.**

Fire prevention education, fire protection services and emergency medical services for the community are provided by the **Lawrence/Douglas County Fire and Medical Department**. Protection of life and property from fire loss and medical emergencies are the central services provided by the department. **2003 budget- \$9,835,992.**

The **Public Works Department** is the City's largest department comprised of eight divisions in the General Fund: health, street maintenance, engineering, traffic, airport maintenance, property maintenance, streetlights, and levee maintenance. **2003 budget- \$5,823,779.**

Parks and Recreation is composed of the following divisions within the General Fund: landscaping, forestry, cemetery, turf management, facilities/maintenance. **2003 budget- \$2,944,537.**

Neighborhood Resources is made up of two divisions. The Code Enforcement Division enforces City codes concerning the environment, construction and maintenance of structures within the city. The Community Development Division administers the federal funding received by the city from HUD. **2003 budget- (excluding CDBG funding) \$808,795.**

The **Utilities Department** is responsible for operating and maintaining the water treatment and distribution systems and the wastewater collection and treatment systems. The water and wastewater systems are 100% financed by user fees. These systems serve over 28,000 customer accounts. **2003 budget- see Water and Sewer Fund.**

CITY SERVICE STATISTICS (2003 estimates)

Planning

Comprehensive plan updates – 3
Code amendments – 3

Administrative Services

of city vehicle accidents per 100,000 miles – 4.2
% of employee turnover – 10.5%

Finance

Moody's rating – Aa2
% of time bank recon completed within 15 days – 75%

Information Systems

e-Gov applications implemented – 3
% of departments utilizing GIS – 61%

Legal Services

Municipal court cases filed – 43,000
Ordinances drafted/reviewed – 100

Police

Calls for service – 72,450
Formal investigations – 20,000

Fire & Medical

Fire/Medical responses – 9,269
Public education hours – 2,630

Public Works

Street miles maintained – 282
Solid waste landfilled (tons) – 77,000

Parks and Recreation

Acres of city parks maintained – 3,275
Total class enrollment – 10,000
Aquatic program participants – 185,000

Neighborhood Resources

Number of permits issued – 3,500
Number of inspections conducted – 35,000

Utilities

Gallons of treated water pumped – 5.2 billion
Average influent flow wastewater – 9.2 million gals/day

