



City of Lawrence

2009 Budget in Brief

How is the Budget Prepared?

Each year, City departments submit a budget request including payroll projections, capital outlay requests, and program improvement decision packages to the City Manager.

A number of study sessions are held throughout the spring and summer to discuss various elements of the budget.

This Commission also holds budget conferences with each department. The conferences provide the Commissioners the opportunity to review the requests with department staff and ask questions about the issues presented by department staff in their budget proposals.

The City Manager then prepares a recommended budget that is revised and adopted by the City Commission.

There are multiple opportunities for public comment throughout the process including study sessions in June and July, and a public hearing in early August. All the budget materials are posted online as well.

In accordance with state law, the budget must be adopted by the City Commission by August 25th.

2009 City Budget (all funds)

Resources \$152,571,143
Expenditures \$146,339,949

Fair Market Value of Home	Assessed Valuation (11.5% of FMV)	Approximate 2009 City Tax Bill Mill Rate= 26.688
\$100,000	\$11,500	\$306.91
125,000	14,375	383.64
150,000	17,250	460.37
175,000	20,125	537.10
200,000	23,000	613.82
225,000	25,875	690.55
250,000	28,750	767.28
275,000	31,625	844.01
300,000	34,500	920.74
325,000	37,375	997.46
350,000	40,250	1,074.19
375,000	43,125	1,150.92
400,000	46,000	1,227.65
450,000	51,750	1,381.10
500,000	57,500	1,534.56
600,000	69,000	1,841.47

2009 Property Tax Rate

The 2009 City mill rate has decreased slightly from 2008 to 26.688 mills and is based on an assessed valuation of all real property in the city of \$860,748,146.

This translates to a property tax rate of \$26.69 per \$1,000 of assessed valuation.

The table above shows only the amount of property tax a homeowner can expect to pay to the City in 2009. In addition to the City of Lawrence, property taxes are levied by Douglas County, the State, and the Lawrence Unified School District each year. (Note - this table shows residential property only. Non-residential property is assessed at a higher percentage depending on use.)

2009 Budget Overview

Resources in the 2009 Operating and Capital Improvement Budget total \$152,571,143, an increase of \$6,630,579 or 4.5% over 2008. Property taxes generate only 16.21% of that total. Sales tax generates 17.62% of the total, which is an increase over 2008, due to revenue from two new proposed sales taxes. The other 66% of resources come from fees, licenses, fines, and other charges for services.

The 2009 budget provides for authorized expenditures totaling \$146,339,949. This is an increase of 3.90% over budgeted expenditures in 2008.

A large part of the increase in expenditures can be attributed to rising commodities costs, mainly fuel

are the central services provided by the department. 2009 budget - \$13,082,447.

The **Public Works Department** is the City's largest department comprising eight divisions in the General Fund: health, street maintenance, engineering, traffic, airport maintenance, property maintenance, streetlights and levee maintenance. 2009 budget - \$7,636,407.

Parks and Recreation is composed of the following divisions within the General Fund: landscaping, forestry, cemetery, turf management and facilities maintenance. 2009 budget - \$3,292,263.

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 31,000 customer accounts. 2009 budget - no general fund support, see Water & Sewer Fund.

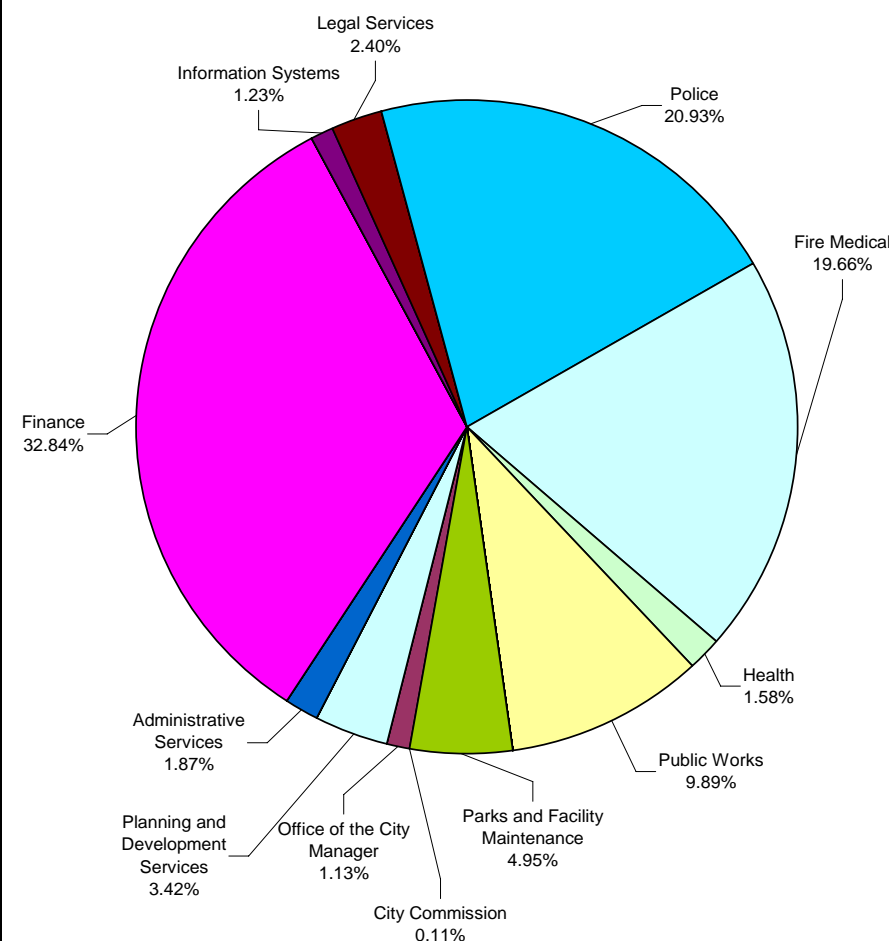
More Information?

To see the complete 2009 budget and supporting documents visit www.lawrenceks.org/budget.shtml or contact the City Manager's Office by calling 785.832.3400 or emailing cityhall@ci.lawrence.ks.us.



City of Lawrence

2009 General Operating Fund Expenditures by Department: Total - \$66,551,615



The administrative division of the **Finance** department is responsible for investing, purchasing, accounting, and supervision of the utility billing functions. Also included in this department budget are general overhead expenditures, payments to a number of social service agencies (see insert), and transfers to other city funds. 2009 budget - \$21,852,527.

Information Systems provides telecommunications and information systems support for the organization. 2009 budget - \$816,427

Legal Services provides legal and municipal court services as well as support functions for the City organization. In 2008, the

department was merged with **Human Relations**, the City's civil rights enforcement agency. 2009 budget - \$1,596,654.

The **Lawrence Police Department** provides services for the community including criminal enforcement, investigations and animal control functions. The department is also responsible for public parking enforcement in the Downtown area. 2009 budget - \$13,931,644.

The **Lawrence-Douglas County Fire Medical Department** provides fire prevention education, fire protection services and emergency medical services for the community. Protection of life and property from fire loss and medical emergencies

electricity, and natural gas. The City's debt service payments are also higher than 2008 levels.

Expenses related to personnel including healthcare and other benefits, and compensation adjustments for eligible employees increased only 0.90% in 2009. This was due in part to the elimination of 15 non public safety positions.

More than One Budget?

The City's budget is made up of fourteen separate fund accounts and some may be used only for a specific purpose.

The **General Operating Fund** is the fund that accounts for most of the City's service functions including police, fire and medical, maintenance of parks and recreation facilities, building inspection, and code enforcement services. The General Operating Fund expenditures account for 45.48% of the total authorized budget expenditures for 2009.

The **Library Fund** finances the operation of the Lawrence Public Library. This fund represents 2.08% of the total City budget.

The **Transportation Fund** finances the operation of the public transportation system and represents 1.66% of the total City budget.

The **Recreation Fund** supports recreational programs and services. This fund receives 88.33% of its 2009 operating revenue from sources other than property taxes. The Recreation Fund represents 2.53% 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 and motor vehicle taxes in addition to special assessments. The

Bond and Interest Fund represents 8.93% of the total 2009 City budget.

The **Guest Tax Fund** accounts for revenue received from the five percent 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. The fund represents 0.58% of the total City budget.

The **Special Alcohol Fund** is used to account for receipts 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. The Special Alcohol Fund represents 0.39% of the total City budget. (See insert for a list of agencies receiving alcohol funds in 2009.)

The **Special Gas Tax Fund** is used to account for receipts remitted by the State from the motor fuel tax (24 cents/gallon of gasoline; 26 cents/gallon of diesel fuel). These funds are used for road maintenance, traffic signalization, and annual street overlay, brick street, and curb repair programs. This fund represents 2.02% of the total City budget.

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 0.40% of the total City budget.

The **Water and Wastewater (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. The Water and Sewer Fund, with authorized expenditures of \$35.5 million, makes up 24.27% of the total City budget in 2009.

The **Solid Waste 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 accounts for 7.71% 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. This fund represents 0.79% of the total 2009 City budget.

<u>2009 Budgeted Expenditures</u> <i>(all funds)</i>	
General Operating	\$66,551,615
Library	3,051,000
Public Transportation	2,425,484
Recreation	3,699,126
Guest Tax	846,300
Special Alcohol	577,150
Special Gas	2,953,413
Special Recreation	590,105
Bond / Interest	13,065,000
Water / Wastewater	35,511,148
Solid Waste	11,285,542
Public Parking	1,154,287
Storm Water	3,516,606
Public Golf Course	1,113,172
TOTAL	\$146,339,949

The **Storm Water Utility Fund** accounts for the management of storm water drainage facilities and systems. This fund represents 2.40% of the total 2009 City budget.

The **Public Golf Course Fund** accounts for revenues and expenditures associated with the operation of Eagle Bend Golf Course. Play began in 1998. The Public Golf Fund represents 0.76% of the total City budget.

Department Budgets

The City of Lawrence is organized into 12 departments to provide City services and carry out City policies.

Although funding from sources other than the General Fund support several departments, only their general fund support is noted here.

City Commission - The 2009 budget authorizes \$71,350 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. 2009 budget - \$751,847.

The **Planning and Development Services Department** was established in 2008 by merging the Lawrence / Douglas County Planning Department and the Neighborhood Resources Department. The department is made up of four divisions. The Planning and Development Services division administers land use regulations and provides professional planning advice to the City and County governing bodies. The Code Enforcement division enforces building safety and environmental codes in the City. The Building Safety / Plan Review division conducts building inspections and reviews applications for building permits, licensees, etc. The Community Development Division administers the federal funding received by the City from HUD. 2009 budget (excluding CDBG funding)- \$2,278,601.

Administrative Services has three divisions (city clerk, human resources, and risk management) responsible for legal record keeping, personnel and insurance functions. 2009 budget - \$1,241,450.

WHERE THE MONEY GOES

In 2009, the City will use your taxes, rate dollars, service charges, fines, and fees to:

- **Maintain over 300 miles of streets**
- **Produce and distribute an average of 13 million gallons of water per day**
- **Treat an average of 12.5 million gallons of wastewater per day**
- **Maintain 3,500 acres of parks and operate 6 recreation centers, 4 aquatic facilities, 18 tennis courts, and 3 sport complexes**
- **Provide rides on the Public Transit System to an average of 37,151 passengers each month**
- **Respond to more than 9,031 calls for fire and medical service**
- **Respond to over 130,000 calls for police service**
- **Process 47,500 Municipal Court citations**
- **Conduct over 20,000 building inspections**
- **Provide over \$2.9 million in aid to social service and other agencies in the community (see insert)**
- **Provide \$669,000 in direct support for the operation of the Health Department**
- **Provide maintenance of the levee and flood control gates on the Kansas River**
- **Support operations of the Lawrence Convention and Visitors Bureau**
- **Provide \$3.05 million to support the operation of the Lawrence Public Library**
- **Provide solid waste services to approximately 31,000 residential and multi-family accounts as well as 1,400 commercial and industrial accounts every week**
- **Recycle over 13,000 tons of material through City programs**