



City of Lawrence

Budget in Brief 2012

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.

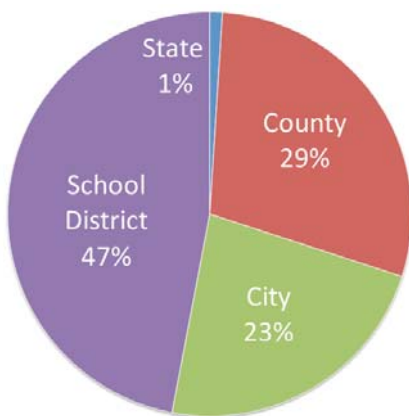
The City Manager then prepares a recommended budget that is revised and adopted by the City Commission.

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.

Fair Market Value of Home	Assessed Valuation (11.5% of FMV)	Approximate 2012 City Tax Bill Mill Rate= 28.585
\$100,000	\$11,500	\$328.73
\$150,000	\$17,250	\$493.09
\$200,000	\$23,000	\$657.46
\$250,000	\$28,750	\$821.82
\$300,000	\$34,500	\$986.18
\$400,000	\$46,000	\$1,314.91

Where does your property tax go?



2012 Property Tax Rate

The City mill rate was increased to 28.585 mills to support construction and operation of a voter-approved public library expansion for the 2012 budget and is based on an assessed valuation of all real property in the city of \$857,419,889.

This translates to a property tax rate of \$28.59 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 2012. (Note - Non-residential property is assessed at a higher percentage depending on use.)

In addition to the City of Lawrence, property taxes are levied by Douglas County, the State, and the Lawrence School District each year.

In fact, less than a quarter of every dollar of property tax paid by Lawrence residents actually goes to the City. The majority goes to either USD 497 or Douglas County.

2012 Budget Overview

Resources in the 2012 Operating and Capital Improvement Budget total \$174,611,237.

Property taxes generate only 15% of that total while sales tax generates 18% of the total. Charges for service generate 28% of the total. The remaining 39% of resources come from other taxes, licenses, permits, fines, transfers and other miscellaneous revenues.

2012 City Budget (all funds)

Resources \$174,611,237

Expenditures \$167,302,945

The 2012 budget provides for authorized expenditures totaling \$167,302,945.

Authorized expenditures increased just \$197,920 over the 2012 budget, despite the addition of four new police officer positions, and other increased personnel costs.



More than one budget?

The City's budget is made up of fourteen separate fund accounts, some of which can only be used 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 44.2% of the total authorized budget expenditures for 2012.

The **Library Fund** finances the operation of the Lawrence Public Library. This fund represents 1.9% of the total City budget.

The **Transportation Fund** finances the operation of the public transportation system and represents 1.9% of the total City budget.

The **Recreation Fund** supports recreational programs and services. This fund receives 99.5% of its 2012 operating revenue from sources other than property taxes. The Recreation Fund represents 2.5% 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 7.7% of the total 2012 City budget.

The **Guest Tax Fund** accounts for revenue received from the six 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 0.6% 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 0.6% of the total City budget.

The **Special Gas Tax Fund** is used to account for the City's share of the State motor fuels 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 1.8% 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 0.49% 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 Wastewater Fund, with authorized expenditures of \$45.4 million, makes up 27.1% of the total City budget in 2012.

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 Solid Waste Fund accounts for 7.8% 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 2012 City budget.

The **Storm Water Utility Fund** accounts for the management of storm water drainage facilities and systems. This fund represents 2.2% of the total 2012 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 0.7% of the total City budget.

2012 Budget - Expenditures (all funds)	
General Operating	\$73,882,895
Library	3,136,000
Public Transportation	3,188,802
Recreation	4,187,686
Guest Tax	1,037,500
Special Alcohol	920,661
Special Gas	2,968,470
Special Recreation	697,078
Bond/Interest	12,831,280
Water/Wastewater	45,408,571
Solid Waste	12,974,300
Public Parking	1,217,304
Storm Water	3,681,935
Public Golf Course	1,170,463
TOTAL	\$167,302,945



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 2012 budget authorizes \$59,001 to support the activities of the City Commission.

The **City Auditor** position was established in 2008. The 2012 budget authorizes \$54,173 to fund half of the salary and other expenses for this position.

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. In addition, the City's public information, city clerk, human resources, and risk management divisions are part of this department. 2012 budget - \$1,851,466.

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** 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, licenses, etc.

The **Community Development Division** administers the federal funding received by the City from HUD. 2012 budget (excluding CDBG funding)- \$1,994,436.

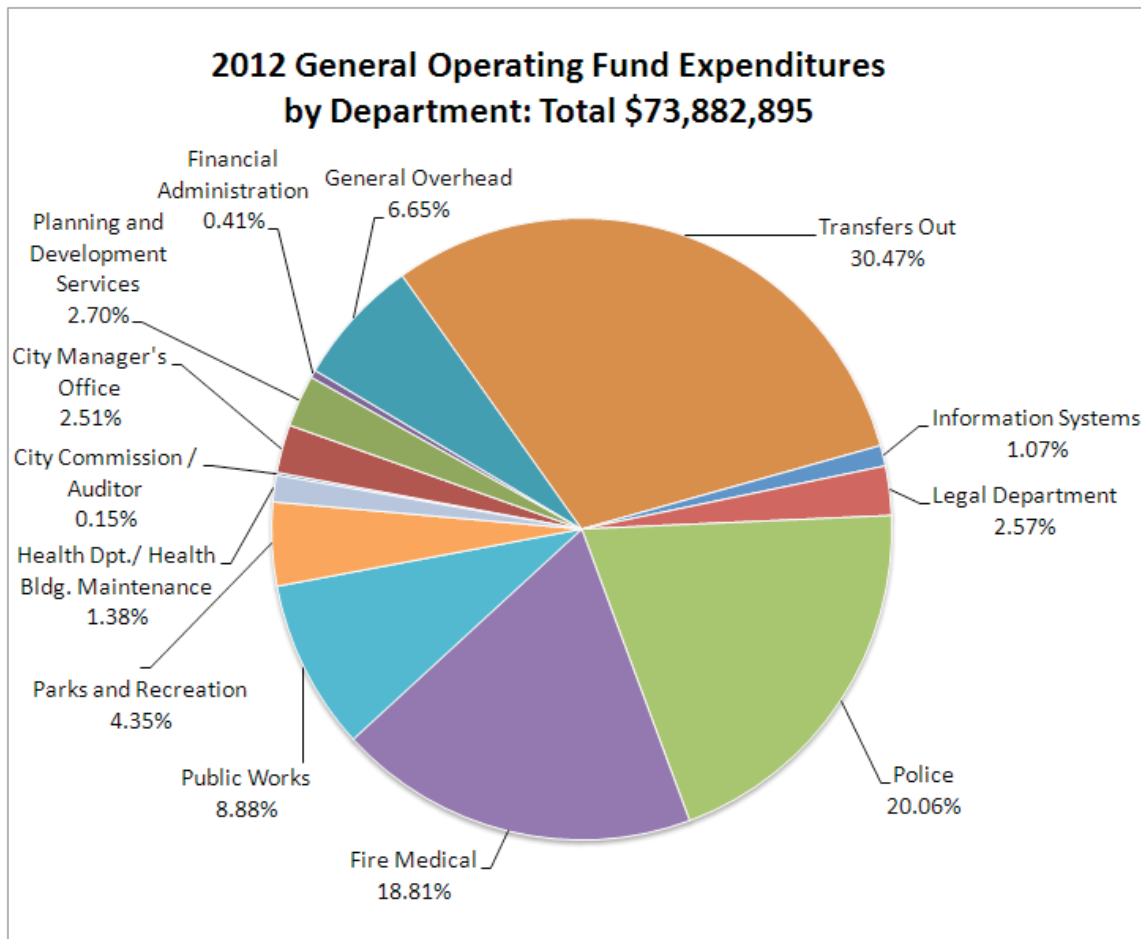
The administrative division of the **Finance Department** is responsible for investing, purchasing, accounting, and supervision of the utility billing functions. Also included in this department budget are general overhead expenditures, payments to a number of social service agencies, and transfers to other city funds. 2012 budget - \$27,720,009.

The **Information Systems Department** has the responsibility of providing telecommunications and technology support for the organization, including network management and GIS. 2012 budget - \$793,471.

WHERE THE MONEY GOES

In 2011, the city will use your taxes, rate dollars, service charges, fines, and fees to:

- Maintain over 319 miles of streets
- Produce and distribute 3.4 billion gallons of water
- Treat an average of 10.8 million gallons of wastewater per day
- Maintain 53 parks, 70 miles of hiking and biking trails, and 2 off-leash dog parks
- Operate 3 recreation centers, 4 aquatic facilities, 11 tennis courts, and 3 outdoor sport complexes
- Provide 974,125 one way trips on the Public Transit System
- Respond to more than 9,600 calls for fire and medical service
- Respond to over 107,000 calls for police service
- Process 35,543 Municipal Court citations
- Provide almost \$900,000 in aid to social service agencies in the community
- Provide \$648,929 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 \$3.07 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 14,000 tons of material through City programs



The **Legal Department** provides legal and municipal court services as well as support functions for the City organization. The department has also served as the City's civil rights enforcement agency since 2008. 2012 budget - \$1,897,715.

The **Lawrence Police Department** provides services for the community including law enforcement, investigations and animal control functions. The department is also responsible for public parking enforcement in the Downtown area. 2012 budget - \$14,823,123.

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 are the central services provided by the department. 2012 budget - \$13,894,619.

The **Public Works Department** is the City's largest department comprising of eight divisions in the General Fund: health, street maintenance, engineering, traffic, airport maintenance, property maintenance, streetlights and levee maintenance. 2012 budget - \$7,580,152.

The **Parks and Recreation Department** is composed of the following divisions within the General Fund: landscaping, forestry, cemetery, turf management and facilities maintenance. 2012 budget - \$3,214,730.

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. 2012 budget - no general fund support, see Water & Wastewater Fund.

More Information?

To see the complete 2012 budget and supporting documents visit www.lawrenceks.org/budget or contact the City Manager's Office by calling (785) 832-3400 or e-mailing cityhall@ci.lawrence.ks.us.