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.

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

In accordance with state law, the budget must be adopted by the City Commission by August 25th.
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 0.02% 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 88.30% of its 2009 operating revenue from sources other than property taxes. The Recreation Fund represents 2.63% 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 revenues 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 overhaul, brick street, and curb repair programs. This fund represents 0.23% of the total City budget.

The Special Recreation Fund receives one-third of the City’s 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.

The Public Golf Course Fund represents 0.76% of the total City budget.

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.

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 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, licenses, etc. The Community Development Division administers the federal funding received by the City from HUD. 2009 budget (excluding CDBG funding): $2,278,001.

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

Department Budgets

2009 Budgeted Expenditures (all funds)

<table>
<thead>
<tr>
<th>Fund</th>
<th>Authorized Expenditures (all funds)</th>
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<tbody>
<tr>
<td>General Operating</td>
<td>$66,651,615</td>
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<tr>
<td>Library</td>
<td>3,050,000</td>
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<tr>
<td>Public Transportation</td>
<td>2,435,494</td>
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<tr>
<td>Recreation</td>
<td>3,696,126</td>
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<td>Guest Tax</td>
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<td>Special Alcohol</td>
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<td>Special Gas</td>
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<td>Special Recreation</td>
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<td>Bond / Interest</td>
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<tr>
<td>Water / Wastewater</td>
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<td>Solid Waste</td>
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<tr>
<td>Public Parking</td>
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<td>Storm Water</td>
<td>3,516,608</td>
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<td>Public Golf Course</td>
<td>1,113,172</td>
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<tr>
<td>TOTAL</td>
<td>$146,339,949</td>
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</tbody>
</table>

For a detailed breakdown of expenditures by department, see the Department Budgets section.