

# The City of Lawrence, Kansas 2002 Budget-In-Brief

## BACKGROUND INFORMATION

Lawrence, Kansas (83,682 population – 2001 est.) 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:

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

For additional information about the budget, please write to: The City Manager's Office, P. O. Box 708, Lawrence, KS 66044 or call 785.832.3400. E-mail messages may be sent to [cityhall@ci.lawrence.ks.us](mailto:cityhall@ci.lawrence.ks.us).



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

## THE 2002 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 2002 Operating Budget provides for authorized expenditures of \$101,012,406. The mill rate increased by .869 mills to 24.773 mills and is supported by an assessed valuation base of \$592,825,471. This results in a property tax rate of \$24.77 per \$1,000 of assessed valuation. Since 1990, the City property tax rate has decreased by over 22% or 7 mills.

## 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 2002 Budget (Assessed Value x mill levy of .024773)
\$50,000	\$5,750	\$142.44
\$75,000	\$8,625	\$213.67
\$100,000	\$11,500	\$284.89
\$125,000	\$14,375	\$356.11
\$150,000	\$17,250	\$427.33

### 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 revenue from sales taxes (\$17,970,000 or 41%), ad valorem property taxes (\$6,720,000 or 15%) and fund balance forward (\$5,985,774 or 13%). The General Operating Fund expenditures account for \$41,932,337 or 41.51% of the total authorized budget expenditures for 2002.

**The Library Fund** finances the operation of the Lawrence Public Library. With authorized expenditures of \$1,893,319 this fund represents 1.87% of the total City budget.

**The Public Transportation Fund** finances the operation of the public transportation system. With authorized non-grant fund expenditures of \$1,652,000, this fund represents 1.64% of the total City budget.

**The Recreation Fund** supports recreational programs and services. This fund receives 87.63% of its 2002 operating revenue from sources other than property taxes. The Recreation Fund, with authorized expenditures of \$2,845,223, represents 2.82% 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 2002 budget authorization of \$8,487,000 and represents 8.40% of the total City budget.

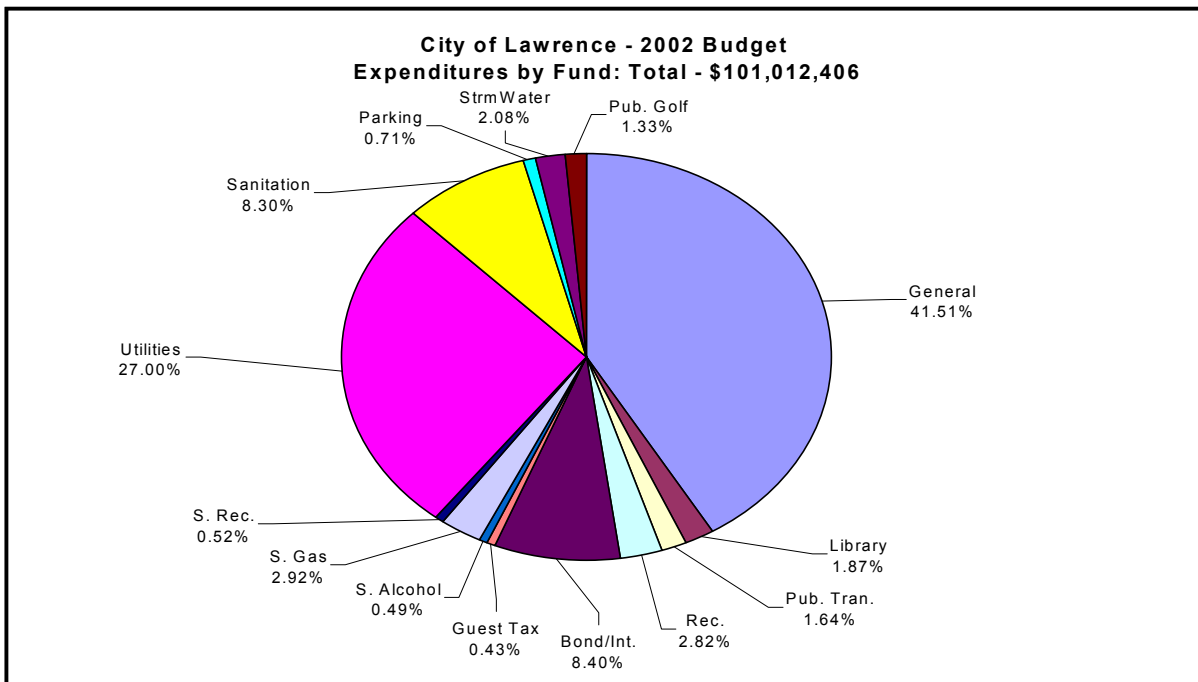
*Revenues from designated sources finance defined purposes out of the Special Revenue Funds. No property tax funds are used to pay for services provided by the following funds.*

**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 \$430,000, the fund makes up less than one percent (0.43%) 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 2002, Special Alcohol Funds have been budgeted for use by the following agencies: DCCCA (\$72,563); DCCCA Comprehensive Coordination (\$18,105); DCCCA d.b.a. First Step House (\$26,500); Headquarters, (\$22,500); Hearthstone (\$10,900); KU Organizations & Activities (\$25,700); Lawrence Partnership for Children and Youth (\$75,000); Lawrence Public Schools (\$51,100); Bert Nash Center (\$43,200); Van Go Mobile Arts (\$14,700); Haskell Indian Nations University (\$18,500); Boys & Girls Club (\$37,950); Big Brothers/Big Sisters (\$18,000); Lawrence Memorial Hospital (\$20,000).

The Special Alcohol Tax Fund, with authorized expenditures of \$491,786 (includes contingency of \$37,058) represents 0.49% 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 (21 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 \$2,944,713 represents 2.92% 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 0.52% of the total City budget and has a 2002 spending authorization of \$524,300.

**Enterprise Funds are self-supporting funds. They are financed generally through charges for services or fees. No property tax revenues support the services provided by 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. The Water and Sewer Fund, with authorized expenditures of \$27,270,645 makes up 27% 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 only revenue sources for this fund. The Sanitation Fund with authorized expenditures of \$8,385,980 account for 8.30% 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 \$713,279 represents 0.71% of the total City budget.

**The Storm Water Fund** accounts for the management of storm water drainage facilities and systems. This Fund has authorized expenditures of \$2,099,115 and represents 2.08% 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 \$1,342,709 or 1.33% 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 2002 budget authorizes \$68,575 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. *2002 budget - \$401,434.*

The **Lawrence/Douglas County Planning Department** administers land use regulations and provides professional planning advice to the City and County governing bodies and staff. *2002 budget - \$879,410.*

**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. *2002 budget - \$299,464.*

**Administrative Services** has three divisions (city clerk, personnel, and risk management) responsible for legal record keeping, personnel and insurance functions. *2002 budget - \$1,369,449.*

The administrative department of **Finance** is responsible for investing, purchasing, accounting, and supervision of the utility billing functions. *2002 budget - \$351,426.*

**Information Systems** provides telecommunications and information systems support for the organization. *2002 budget - \$825,375.*

**Legal Services** provides legal and municipal court services as well as support functions for the City organization. *2002 budget - \$1,058,269.*

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. *2002 budget - \$10,113,302.*

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. *2002 budget - \$9,167,706.*

The **Public Works Department** is the City's largest department comprising ten divisions: street maintenance, engineering, traffic, airport maintenance, property maintenance, street lights, levee maintenance, sanitation, central maintenance, and storm water management (last 3 are enterprise funds). *2002 budget - \$4,838,460.*

**Parks and Recreation** is composed of the following divisions: parks, forestry, cemetery, facilities and maintenance, recreation and special recreation. *2002 budget - \$2,784,791.*

**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. *2002 budget (excluding CDBG funding) - \$798,980.*

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.

#### Planning

Plan reviews - 135  
Rezoning requests - 85

**City Service  
Statistics**  
(2002 estimate)

#### Human Relations / Human Resources

Discrimination complaints - 600

#### Administrative Services

Licenses issued - 1,300  
Recruitments conducted - 170

#### Finance

Moody's rating - Aa2  
Ave. rate of return on portfolio - 4.6%

#### Information Systems

AS/400 attached users supported - 200  
PCs supported - 390

#### Legal Services

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

#### Police

Calls for service - 69,000  
Formal investigations - 16,000

#### Fire & Medical

Fire /Medical Responses - 9,098  
Public Education hours - 2,534

#### Public Works

Street miles maintained - 275  
Solid waste landfilled (Tons) - 69,050

#### Parks and Recreation

Acres of city parks maintained - 3,266  
Total class enrollment - 12,000  
Swimming pool attendance - 175,000

#### Neighborhood Resources

Number of permits issued - 2,900  
Number of single family permits issued - 305

#### Utilities

Gallons of water treated - 4.69 billion  
Total number of accounts - 28,900