

Memorandum

City of Lawrence

Finance Department

TO: Lawrence City Commission
 FROM: Jeremy Willmoth, Finance Director
 CC: Craig Owens, City Manager
 DATE: August 4, 2020
 RE: Transitions in the Parks and Recreation FY21 Budget

The City Manager’s Recommended FY21 budget has fundamentally shifted the funding of Parks and Recreation. This is being driven by one of the key changes found in the FY21 budget—centralizing operating expenses into the General Fund to be prioritized equally.

Below outlines a summary of all the changes concerning Parks and Recreation Funding that are included in the FY21 budget.

Category	FY 2019 Audited	FY 2020 Revised	FY 2021 Recomm.	Variance	% Change
Wages/Benefits	\$7,827,260	\$7,970,000	\$7,981,000	\$11,000	0.14%
Internal Services	\$44,000	\$424,000	\$1,215,000	\$791,000	187%
Contr. Services	\$3,145,581	\$2,989,448	\$2,920,000	-\$69,448	-2%
Commodities	\$1,219,332	\$1,183,000	\$1,056,000	-\$127,000	-11%
Capital Outlay	\$718,623	\$836,000	\$3,505,000	\$2,669,000	319%
Transfers Out	\$121,000	\$0	\$1,217,000	\$1,217,000	N/A
Total	\$13,075,796	\$13,402,448	\$17,894,000	\$4,491,552	34%

Increases to Internal Service charges are attributed primarily to increasing internal services to include the City Commission, the City Manager’s Office, the Public Information Office, and the City Attorney’s Office. Please see the memo attached to the Public Hearing Budget item concerning Internal Service Charges for more information.

Increases to Capital Outlay, and Transfers Out are in alignment with the Capital Improvement Plan, Vehicle and Equipment Replacement Plan, and the Maintenance Plan outlined in the [2021-2025 Capital Improvement Plan](#).

Fund	FY 2019 Audited	FY 2020 Revised	FY 2021 Recomm.	Variance	% Change
General	\$4,977,510	\$4,933,000	\$14,029,000	\$9,096,000	184%
Recreation	\$5,713,525	\$5,822,000	\$0	-\$5,822,000	-100%
Spec. Recreation	\$867,460	\$883,000	\$1,050,000	\$167,000	19%
Golf Course	\$905,853	\$949,000	\$0	-\$949,000	-100%
Guest Tax	\$212,592	\$317,000	\$427,000	\$110,000	35%
Equipment Res.	\$0	\$340,000	\$380,000	\$40,000	12%
Capital Projects	\$73977	\$0	\$1,950,000	\$1,950,000	N/A
Misc.	\$324,879	\$158,448	\$58,000	-\$100,448	-63%
Total	\$13,075,796	\$13,402,448	\$17,894,000	\$4,491,552	34%

Please see the memo attached to the Public Hearing Budget item concerning fund transfers for more information. The revenues and expenses that were previously recorded in the Recreation Fund, and the Golf Course Fund in FY20, are being moved to the General Fund in FY21. The revenues for the Special Recreation Fund will still be recorded in that fund, but then transferred to the General Fund so that those dollars supporting recreation activity can be prioritized along with the other general dollars supporting recreation activity.