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City of Lawrence
General Fund - Expenditures by Dept
Actual 2014 - Projected 2017
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	Budget 2016	41.7% YTD-May 2016	% of Projected	Projected 2016	Projected 2017
Revenues									
Property Taxes	\$ 15,624,970	\$ 7,932,162	46.9%	\$ 16,927,891	\$ 17,329,460	\$ 8,247,925	47.6%	\$ 17,329,000	\$ 18,001,000
Motor Vehicles Taxes	1,455,295	526,785	34.3%	1,537,057	1,519,636	493,857	32.5%	1,520,000	1,646,000
Franchise Fees									
Electric	5,349,899	1,959,905	38.6%	5,078,376	5,566,140	2,004,600	36.0%	5,566,000	5,733,000
Gas	951,931	670,552	87.2%	769,289	990,420	533,378	53.9%	990,000	1,010,000
Telephone	301,430	211,035	214.8%	98,265	379,936	66,056	60.1%	110,000	110,000
Cable Wireless	1,042,660	416,977	35.3%	1,181,816	1,020,000	539,833	41.5%	1,300,000	1,339,000
Franchise Fees	7,645,920	3,258,469	45.7%	7,127,746	7,956,496	3,143,867	39.5%	7,966,000	8,192,000
Sales / Use Taxes									
1% City	15,893,674	6,911,105	41.9%	16,492,642	17,189,008	7,247,334	42.2%	17,189,000	17,533,000
0.3% Infrastructure	4,768,102	2,073,331	41.9%	4,947,792	5,156,702	-	-	-	-
0.2% transit	3,178,735	1,382,221	41.9%	3,298,529	3,437,802	-	-	-	-
0.05% transit expanded	794,684	345,555	41.9%	824,632	859,450	-	-	-	-
1% County wide	10,155,857	4,357,348	41.5%	10,510,321	10,983,559	4,527,594	41.2%	10,984,000	11,204,000
Sales / Use Taxes	34,791,051	15,069,560	41.8%	36,073,916	37,626,521	11,774,928	41.8%	28,173,000	28,737,000
Intergovernmental Revenue	818,646	270,426	30.6%	883,855	749,061	289,051	31.8%	909,000	909,000
Licenses & permits	974,690	629,933	41.3%	1,525,191	1,294,819	804,633	67.1%	1,200,000	1,236,000
Fines	3,177,454	1,031,486	35.6%	2,895,570	2,986,807	905,752	30.7%	2,950,000	3,009,000
Service Charges	4,970,040	1,679,962	31.9%	5,268,283	5,369,982	2,656,117	49.5%	5,370,000	5,370,000
Interest	98,659	29,232	62.8%	46,544	100,642	21,680	24.6%	88,000	87,000
Miscellaneous Revenue	439,668	111,848	52.3%	214,014	262,000	41,655	15.9%	262,000	267,000
Transfers In	3,656,141	1,557,834	42.6%	3,656,194	3,656,751	1,557,834	42.6%	3,657,000	3,657,000
Total Revenue	73,652,535	32,097,697	42.1%	76,156,261	78,852,175	29,937,299	43.1%	69,424,000	71,136,000
Expenditures									
City Commission	70,122	22,099	30.6%	72,161	71,590	24,196	33.6%	72,000	122,700
City Auditor	55,751	20,487	34.4%	59,579	60,850	20,891	34.2%	61,000	62,300
City Manager's Office	627,123	243,621	36.4%	669,526	718,184	217,878	30.3%	718,000	827,074
Public Information	197,169	91,786	35.0%	262,503	216,340	95,582	44.3%	216,000	232,290
Planning	1,011,643	401,950	36.9%	1,088,426	1,188,540	428,981	36.1%	1,189,000	1,378,800
Code Enf. / Building Safety	1,197,423	467,644	36.7%	1,273,773	1,435,290	509,189	35.5%	1,435,000	1,681,800
City Clerk	223,526	108,237	43.6%	248,221	273,002	73,105	26.8%	273,000	313,932
Human Resources	476,913	211,596	42.0%	503,339	512,495	210,183	41.1%	512,000	578,927
Risk Management	431,996	145,741	24.8%	586,814	660,830	283,428	42.9%	661,000	704,989
Finance	300,491	112,703	35.5%	317,027	315,331	95,826	30.4%	315,000	389,035
Overhead	3,883,373	1,377,032	29.2%	4,717,800	5,686,498	1,393,374	24.5%	5,686,000	4,332,851
Transfers		6,097,609				2,271,170			
To health insurance fund	4,573,788	1,979,510	41.7%	4,750,825	4,930,290	2,079,593	42.2%	4,930,000	
to rec fund	2,230,157	-	0.0%	2,230,157	2,319,363	966,401	41.7%	2,319,000	2,412,000
0.3% infrastructure sales tax	4,768,102	-	0.0%	4,974,894	5,156,702	-	-	-	-
0.2% transit sales tax	3,177,484	-	0.0%	3,316,596	3,387,802	-	-	-	-
0.05% transit expanded sales tax	794,684	-	0.0%	829,149	859,450	-	-	-	-
to reserve funds	3,087,604	-	0.0%	3,232,446	3,082,446	1,304,769	42.3%	3,082,000	415,000
Future projects	-	-	-	-	7,353,496	-	-	-	-
Information Technology	937,372	363,209	38.9%	932,511	936,840	394,983	42.2%	937,000	1,082,415
City Attorney's Office	750,708	259,531	32.0%	811,462	883,016	316,530	35.8%	883,000	1,050,746
Human Relations	5,884	5,632	64.2%	8,767	9,730	2,631	26.3%	10,000	9,730
Court	1,426,770	499,738	36.7%	1,360,366	1,177,827	513,148	43.6%	1,178,000	867,912
Police	17,429,957	6,952,862	39.4%	17,634,955	18,310,697	7,223,534	39.4%	18,311,000	22,686,267
Fire	14,830,465	5,861,235	38.0%	15,441,449	15,716,678	5,927,574	37.7%	15,717,000	18,563,555
Streets	2,841,663	1,786,132	60.3%	2,962,995	3,243,522	1,908,552	58.8%	3,244,000	3,477,390
Engineering	999,068	356,431	35.9%	993,407	1,025,775	358,521	34.9%	1,026,000	1,168,045
Traffic	732,039	286,433	36.9%	775,365	765,988	294,955	38.5%	766,000	877,150
Fiber	-	-	-	-	-	-	-	-	166,979
Airport	194,405	51,822	38.2%	135,620	147,404	46,521	31.6%	147,000	159,770
Building	888,990	352,705	40.2%	878,467	943,930	322,283	34.1%	944,000	906,405
Street Lights	870,073	254,536	32.7%	777,731	885,460	279,852	31.6%	885,000	886,000
Levee	195,012	106,405	58.0%	183,526	198,240	46,442	23.5%	198,000	224,680
Parks & Recreation	3,282,465	1,242,371	37.1%	3,348,305	3,582,765	1,371,065	38.3%	3,583,000	4,289,000
Park CIP	-	-	-	-	-	-	-	-	610,000
Park Maintenance	-	-	-	-	-	-	-	-	700,000
Health Dept./ Comm. Health Bldg.	1,006,814	492,699	49.4%	998,307	1,043,678	477,379	45.7%	1,044,000	1,055,999
Total Expenditures	73,499,034	30,151,756	39.5%	76,376,469	87,100,049	27,187,366	38.7%	70,342,000	72,233,741
Revenue over Expenditures	153,501	1,945,941		(220,208)	(8,247,874)	2,749,933		(918,000)	(1,097,741)
Beginning Balance	12,987,179	12,938,546		12,938,546	12,327,713	12,718,338		12,718,000	14,505,775
Prior Year Adjustment	(202,134)						Add STR	2,705,775	
Fund Balance (Budget Basis)	\$ 12,938,546	\$ 14,884,487		\$ 12,718,338	\$ 4,079,839	\$ 15,468,271		\$ 14,505,775	\$ 13,408,034
End of Year Encumbrances	481,743			483,882					
End Balance (GAAP Basis)	\$ 13,420,290			\$ 13,202,220					
Fund Balance as % of Expend	17.6%			16.7%				20.6%	18.6%

NOTES:

Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund

YTD expenditures include encumbrances

Property Tax revenue includes "Payment in Lieu of Taxes" revenue

.55% City Taxes originally budgeted as revenue in the General Fund and then transferred to appropriate fund. After the budget was adopted, but before 2016, the decision was made to record the revenue in the appropriate fund rather than the General Fund.

**City of Lawrence
 Airport Improvement Fund 201
 Actual 2014 - Projected 2017
 May 2016**

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016	Projected 2016	Projected 2017
Revenues							
Service Charges	\$ 1,038	\$ 482	87.3%	\$ 552	\$ 278	\$ -	\$ -
Interest	-	-		155	70	300	-
Reimb	-	-		-	10,500	10,500	-
Building/Field Rental	9,580	3,210	23.4%	13,700	8,005	24,672	24,672
Total Revenue	<u>10,618</u>	<u>3,692</u>	25.6%	14,407	18,853	35,472	24,672
Expenditures							
Total Expenditures	-	-	0.0%	138,633	-	24,000	81,000
Revenue over Expenditures	<u>10,618</u>	<u>3,692</u>		<u>(124,226)</u>	<u>18,853</u>	<u>11,472</u>	<u>(56,328)</u>
Beginning Balance	<u>197,753</u>	<u>208,371</u>		<u>208,371</u>	<u>84,145</u>	<u>84,145</u>	<u>95,617</u>
End Balance	<u>\$ 208,371</u>	<u>\$ 212,063</u>		<u>\$ 84,145</u>	<u>\$ 102,998</u>	<u>\$ 95,617</u>	<u>\$ 39,289</u>

NOTES

Fund is used to account for grant proceeds received from the Federal Aviation and Administration and the operations of the airport. Revenues are generated from the fixed based operator and farming income (K.S.A. 79-2925)

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances

City of Lawrence
Infrastructure Sales Tax
Capital Improvement Reserve Fund 202
Actual 2014 - Projected 2017
May 2016

	Audited 2015	41.7% YTD-May 2016	Projected 2016	Projected 2017
Revenues				
Infrastructure Sales Tax .3% Sales Tax	<u>\$ 4,074,894</u>	<u>\$ 2,189,125</u>	<u>\$ 5,156,702</u>	<u>\$ 5,259,836</u>
Total Revenue	4,074,894	2,189,125	5,156,702	5,259,836
Expenditures				
Residential Street Maintenance	1,919,341	59,350	1,000,000	800,000
Pavement Marking Paint	-	-	-	-
Burroughs Creek Trail	-	-	-	-
Kasold - 23rd to 31st	267,757	-	-	-
5th & Maple Pump Station	1,929,232	2,537,265	2,835,551	-
Iowa & 23rd St Intersection Improvements	1,025,840	-	-	-
Wakarusa through Inverness/Legends	296,466	-	-	-
Haskell Rail Trail Improvements	39,900	-	-	-
31st St., East of Ousdahl	261,769	-	-	-
George Williams Way & Bob Billings Improvements	524,434	-	-	-
Bob Billings Pkwy - Wakarusa to Foxfire	962,073	-	-	-
East Ninth Project	-	-	250,000	-
Bob Billings Pkwy - Kasold to Wakarusa	-	56,102	1,400,000	-
Kasold - Bob Billings Pkwy to 6th	127,055	-	350,000	4,500,000
Wakarusa - Inverness/Legends to 6th	-	-	-	2,500,000
City share of 11th & Mississippi repair	1,500	2,500	150,000	-
Bicycle Pedestrian Improvements	-	-	200,000	200,000
Total Expenditures	<u>7,355,367</u>	<u>2,836,167</u>	<u>6,485,551</u>	<u>8,000,000</u>
Revenue over Expenditures	<u>(3,280,473)</u>	<u>(647,042)</u>	<u>(1,328,849)</u>	<u>(2,740,164)</u>
Beginning Balance	<u>7,534,062</u>	<u>4,253,589</u>	<u>4,253,589</u>	<u>2,924,740</u>
End Balance	<u>\$ 4,253,589</u>	<u>\$ 3,606,547</u>	<u>\$ 2,924,740</u>	<u>\$ 184,576</u>

NOTES:

Fund is used to account for major capital improvements which are not funded by long-term debt.

Transfers from the General Fund provide the resources for these expenditures (K.S.A. 12-1,118).

Non-budgeted fund - Actual Year & YTD expenditures do not include encumbrances

2015-2019 Projected Infrastructure Sales Tax revenue and expenditures based Infrastructure sales tax plan (see

**City of Lawrence
Uncommitted
Capital Improvement Reserve Fund 202
Actual 2014 - Projected 2017
May 2016**

Revenues	Project #	Project To Date	Actual	Audited	Projected	41.7%	Projected	Projected
		Jan 2016	2014	2015	2015	YTD-May 2016	2016	2017
Transfer - General Fund			\$ 449,998	\$ 200,000	\$ 200,000	\$ 83,333	\$ 200,000	\$ 200,000
Transfer - Utilities			130,121	-	-	-	-	-
Transfer - Capital Improvement			-	-	-	-	-	-
Interest			14,225	10,228	10,228	5,006	27,620	21,913
Miscellaneous			<u>1,000,000</u>	<u>1,505,588</u>	<u>1,505,588</u>	<u>154,853</u>	<u>154,853</u>	-
Total Revenue			1,594,344	1,715,816	1,715,816	243,192	382,473	221,913
Expenditures by Department								
Public Works								
Cider CID, Underground Utilities Relocation	PW1332	144,601	21,485	(3,011)	(3,011)	-	-	-
6th & Iowa Intersection, Geometric/Westbound	PW1135	2,122,283	1,619,239	503,044	503,044	-	-	-
23rd Street (K10 Hwy) & Iowa	PW1208	1,213	1,213	-	-	-	-	-
2014 Overlay, Patch & Microsurfacing Program	PW1402	30,000	30,000	-	-	-	-	-
Emergency street repair 12th Louisiana to Ohio	PW-1424	96,964	96,964	-	-	-	-	-
23rd St. Lighting Project, Iowa St to Naismith Dr	PW1428	8,250	3,750	4,500	4,500	-	-	-
Lawrence Ave & Steven Dr Emergency Pavement Repair	PW1431	33,157	33,157	-	-	-	-	-
Rock Chalk Park Addition No. 1, Street, Storm, Wat	PW1315	1,000,000	-	1,000,000	1,000,000	-	-	-
NH St Parking Garage Security Cameras	PW1414	36,569	-	36,569	36,569	71	71	-
Vermont St. Parking Garage, Security Cameras Insta	PW1440	10,688	-	10,688	10,688	-	-	-
Vermont St. Parking Garage, Security Cameras Insta	PW1439	14,299	-	14,299	14,299	2,545	2,545	-
Raised Crosswalk & HAWK Signal Improve on 27th St	PW1524	44,001	-	44,001	44,001	49,226	49,226	-
Lawrence Municipal Airport Grant (10% city portion)	1407	20,644	4,512	16,132	16,132	-	-	-
Airport REIL's (10% city portion)	PW1413	28,419	2,950	25,469	25,469	-	-	-
BM-RIVERFRONT PARKING GARAGE	RFPG15	1,519	-	1,519	1,519	-	-	-
2014 CDBG Sidewalk Gap Program	PW1412	150	-	150	150	-	-	-
Add'l expenditures			-	622	622	-	-	-
Total Public Works			<u>1,813,270</u>	<u>1,653,982</u>	<u>1,653,982</u>	<u>51,842</u>	<u>51,842</u>	-
Police Department								
Public Safety facility land acquisition & design	PD1401		<u>72,723</u>	<u>75</u>	<u>75</u>	-	-	-
Total Police Department			<u>72,723</u>	<u>75</u>	<u>75</u>	-	-	-
Library								
Library Expansion (LI1002), (LI1101)	LI1101		<u>171,222</u>	-	-	-	-	-
Total Library			<u>171,222</u>	-	-	-	-	-
Future Commitments								
Vehicle Replacement - NIC vehicles			-	-	-	413,211	501,000	500,000
Total			-	-	-	413,211	501,000	500,000
Total Expenditures			2,057,215	1,654,057	1,654,057	465,053	552,842	500,000
Revenue over Expenditures			<u>(462,872)</u>	<u>61,759</u>	<u>61,759</u>	<u>(221,861)</u>	<u>(170,369)</u>	<u>(278,087)</u>
Beginning Balance			<u>958,011</u>	<u>495,140</u>	<u>495,140</u>	<u>556,899</u>	<u>556,899</u>	<u>386,530</u>
End Balance			<u>\$ 495,140</u>	<u>\$ 556,899</u>	<u>\$ 556,899</u>	<u>\$ 335,038</u>	<u>\$ 386,530</u>	<u>\$ 108,444</u>

NOTES:

Fund is used to account for major capital improvements which are not funded by long-term debt.
Transfers from the General Fund provide the resources for these expenditures (K.S.A. 12-1,118).
Non-budgeted fund - Actual Year & YTD expenditures do not include encumbrances

**City of Lawrence
Uncommitted
Equipment Reserve Fund 205
Actual 2014 - Projected 2017
May 2016**

	Actual 2014	Audited 2015	41.7% YTD-May 2016	Projected 2016	Projected 2017
Revenues					
Transfer - General Fund	\$ 100,000	\$ 100,000	\$ 41,667	\$ 100,000	\$ 180,000
Interest	7,651	6,096	3,817	16,151	9,208
Municipal Court Fines	99,648	91,980	26,486	91,980	91,980
Miscellaneous/Reimbursements	201,950	6,000	-	-	-
Total Revenue	409,249	204,076	71,970	208,131	281,188
Expenditures by Department					
General Government					
Energy Efficiency Software	7,284	7,502	7,727	-	-
City Commission Room Equipment	1,594	511	-	-	-
VOIP Project Equipment	57,373	30,782	-	-	-
Meter Reading Equipment	18,082	-	-	-	-
Fiber Installation Equipment	101,473	-	-	-	-
Vehicles	-	26,702	-	-	-
Taser Equipment	-	63,167	-	-	-
Timeclock Equipment	-	3,531	-	-	-
Police Evidence Storage Equipment	-	24,218	-	-	-
Innoprise Software	-	2,835	-	-	-
City Hall elevator rehabilitation	-	-	-	250,000	-
Adequate security	-	-	-	-	-
Miscellaneous Equipment	1,203	17,341	-	-	-
Total General Government	187,009	176,589	7,727	250,000	-
Public Works					
Aerial Lift truck	-	37,032	-	-	-
School Beacon Communication System	-	65,190	-	-	-
Salt Dome Roof*	-	-	-	100,000	-
Airport batwing replacement*	-	-	15,475	20,000	-
Total Public Works	-	102,222	15,475	120,000	-
Fire Medical					
Computers (7) - Primary service apparatus*	-	-	-	150,000	-
Thermal Image Cameras*	-	-	-	113,600	-
Facility Security*	-	-	-	46,400	-
Compressor	-	-	-	-	50,000
Station Video Conferencing System	5,367	-	-	-	-
Total Fire Medical	5,367	-	-	310,000	50,000
Parks & Recreation					
Vehicles	133,218	-	-	-	-
Total Parks & Recreation	133,218	-	-	-	-
Information Technology					
Server Replacement*	-	-	-	70,000	49,500
Total Information Technology	-	-	-	70,000	49,500
Municipal Court					
Software	7,920	-	-	-	-
Computer Equipment	-	3,118	3,118	3,118	-
Total Municipal Court	7,920	3,118	3,118	3,118	-
Total Expenditures	333,514	281,929	26,320	753,118	99,500
Revenue over Expenditures	<u>75,735</u>	<u>(77,853)</u>	<u>45,650</u>	<u>(544,987)</u>	<u>181,688</u>
Beginning Balance	<u>981,031</u>	<u>1,056,766</u>	<u>978,913</u>	<u>978,913</u>	<u>433,926</u>
End Balance	<u>\$ 1,056,766</u>	<u>\$ 978,913</u>	<u>\$ 1,024,563</u>	<u>\$ 433,926</u>	<u>\$ 615,614</u>

NOTES:

Fund is used to account for major equipment purchases which are not budgeted in the operating funds of the Governmental Fund Types or financed with general obligation bonds. Transfers from the General Fund provide the resources for these expenditures (K.S.A. 12-1,117).

Non-budgeted fund - Actual Year & YTD expenditures do not include encumbrances

*See 2016 Vehicle & Equipment Requests spreadsheet

City of Lawrence
Guest Tax Fund 206
Actual 2014 - Projected 2017
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	Budgeted 2016	41.7% YTD-May 2016	% of Projected	Projected 2016	Projected 2017
Revenues									
Guest Tax	\$ 1,123,093	\$ 692,577	43.0%	\$ 1,609,899	\$ 1,649,260	\$ 800,083	45.2%	\$ 1,771,000	\$ 1,842,000
Interest	-	-		648	-	853		2,100	3,200
Transfer from Guest Tax Reserve	-	-		-	700,115	149,334	100.2%	149,000	-
Total Revenue	<u>1,123,093</u>	<u>692,577</u>	0	<u>1,610,547</u>	<u>2,349,375</u>	<u>950,270</u>	1	<u>1,922,100</u>	<u>1,845,200</u>
Expenditures									
Special Event Expenses	-	-			108,000	17,893	16.6%	108,000	100,000
Communications									71,500
eXplore Lawrence	820,000	430,000	50.0%	860,000	880,000	440,000	50.0%	880,000	990,000
Free State	-	-		-	30,000	30,000	100.0%	30,000	-
JO Funding						75,000		75,000	75,000
DMI	-	-			60,000		0.0%	90,000	30,000
Special Events Grant	-	-		-	150,000	107,271	71.5%	150,000	150,000
Sister Cities	7,500	3,750	50.0%	7,500	8,000	-	0.0%	8,000	8,000
Other (exhibits, etc.)	93,749	72,600	88.9%	81,659	106,500	72,178	67.8%	106,500	91,500
	-	-		-	234,614	91,586	39.0%	235,000	227,100
Debt Service for SPL	-	-		-	150,000	-	0.0%	150,000	150,000
Carnegie Debt Service									95,041
CIP	-	-		-	-			-	175,000
Future Projects	-	-		-	830,500	-		-	-
Total Expenditures	<u>921,249</u>	<u>506,350</u>	53.3%	<u>949,159</u>	<u>2,557,614</u>	<u>833,928</u>	45.5%	<u>1,832,500</u>	<u>2,163,141</u>
Revenue over Expenditures	<u>201,844</u>	<u>186,227</u>		<u>661,388</u>	<u>(208,239)</u>	<u>116,342</u>		<u>89,600</u>	<u>(317,941)</u>
Beginning Balance	<u>157,333</u>	<u>359,177</u>		<u>359,177</u>	<u>336,197</u>	<u>1,020,564</u>		<u>1,020,600</u>	<u>1,110,200</u>
End Balance (Budget Basis)	<u>\$ 359,177</u>	<u>\$ 545,404</u>		<u>\$ 1,020,564</u>	<u>\$ 127,958</u>	<u>\$ 1,136,906</u>		<u>\$ 1,110,200</u>	<u>\$ 792,259</u>
End of Year Encumbrances	11,400			-				61%	37%
End Balance (GAAP Basis)	<u>\$ 370,577</u>			<u>\$ 1,020,564</u>			Amount over(under \$500,000 FB)	\$ 610,200	\$ 292,259

Notes:

Fund is used to account for the 6% guest tax received on the occupancy of hotels and motels in the City.

Payments from state distributed on a quarterly basis, typically in January, April, July and October.

105,030

YTD expenditures include encumbrances

Beginning in 2016 guest tax includes entire guest tax revenue (prior years 4th qtr deposited into guest tax reserve)

2016 Projected transfer less than budgeted due to additional expenditures paid from Guest Tax Reserve

Guest Tax Reserve fund was closed into this fund in 2016

**City of Lawrence
Library Fund 209
Actual 2014 - Projected 2017
May 2016**

	Actual 2014	41.7% YTD-May 2015	Audited 2015	Budget 2016	41.7% YTD-May 2016	% of Projected	Projected 2016	Projected 2017
Revenues								
Property Taxes	\$ 3,028,482	\$ 1,531,403	\$ 3,286,596	\$ 3,317,186	\$ 1,591,902	48.0%	\$ 3,317,000	\$ 3,460,000
Motor Vehicle	287,011	91,854	299,627	296,871	96,334	32.4%	297,000	315,000
Interest	-	-	512	-	546		500	-
Total Revenues	<u>3,315,493</u>	<u>1,623,257</u>	<u>3,586,735</u>	<u>3,614,057</u>	<u>1,688,782</u>	46.7%	<u>3,614,500</u>	<u>3,775,000</u>
Expenditures								
Contractual Services - Library	3,383,260	1,550,000	3,550,000	3,750,000	1,625,000	43.3%	3,750,000	3,836,100
Revenue over Expenditures	<u>(67,767)</u>	<u>73,257</u>	<u>36,735</u>	<u>(135,943)</u>	<u>63,782</u>		<u>(135,500)</u>	<u>(61,100)</u>
Beginning Balance	<u>236,624</u>	<u>168,857</u>	<u>168,857</u>	<u>216,237</u>	<u>205,592</u>		<u>205,600</u>	<u>70,100</u>
End Balance (Budget Basis)	<u>\$ 168,857</u>	<u>\$ 242,114</u>	<u>\$ 205,592</u>	<u>\$ 80,294</u>	<u>\$ 269,374</u>		<u>\$ 70,100</u>	<u>\$ 9,000</u>
End of Year Encumbrances	-							
End Balance (GAAP Basis)	<u>\$ 168,857</u>							

NOTES:

	4,050,000	
Fund is used to account for the tax receipts collected and disbursed to the local public library.	0.29546	275,000.00
YTD expenditures include encumbrances		

**City of Lawrence
Transit Fund 210
Actual 2014 - Projected 2017
May 2016**

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	Budget 2016	41.7% YTD-May 2016	% of Projected	Projected 2016	Projected 2017
Revenues									
Sales Tax (.2%)	\$ 3,177,484	\$ 1,382,221	41.7%	\$ 3,316,596	\$ 3,387,802	\$ 1,459,417	43.1%	\$ 3,388,000	\$ 3,490,000
Sales Tax (.05%) (end of year trans)	-	-		-	500,000	-		5,745,987	872,500
Reimbursements/Misc	1,949	379	4.3%	8,749	-	23		538,936	539,000
Interest	-	-		4,492	-	3,929	32.7%	12,000	24,200
Prior Yr Encumbrance Cancellation	-	216,250		216,250	-	-		-	-
Service Charges	<u>390,565</u>	<u>163,102</u>	40.1%	<u>406,241</u>	<u>404,289</u>	<u>166,782</u>	40.7%	<u>410,000</u>	<u>426,000</u>
Total Revenue	3,569,998	1,761,952	44.6%	3,952,328	4,292,091	1,630,151	16.1%	10,094,923	5,351,700
Expenditures									
Personal Services	82,676	31,921	38.9%	82,024	104,537	33,111	31.5%	105,000	90,345
Contractual Services	1,431,380	2,415,796	116.7%	2,070,975	3,284,015	2,546,092	91.5%	2,784,000	3,185,594
Commodities	657,847	850,469	100.7%	844,223	1,109,721	751,756	67.7%	1,110,000	893,268
Capital Outlay	216,750	-		-	-	-		-	1,651,000
Future Projects	<u>-</u>	<u>-</u>		<u>-</u>	<u>3,334,500</u>	<u>-</u>		<u>-</u>	<u>-</u>
Total Expenditures	2,388,653	3,298,186	110.0%	2,997,222	7,832,773	3,330,959	83.3%	3,999,000	5,820,207
Revenue over Expenditures	<u>1,181,345</u>	<u>(1,536,234)</u>		<u>955,106</u>	<u>(3,540,682)</u>	<u>(1,700,808)</u>		<u>6,095,923</u>	<u>(468,507)</u>
Beginning Balance	<u>2,892,971</u>	<u>4,074,316</u>		<u>4,074,316</u>	<u>3,932,276</u>	<u>5,029,422</u>		<u>5,029,000</u>	<u>11,124,923</u>
End Balance (Budget Basis)	<u>\$ 4,074,316</u>	<u>\$ 2,538,082</u>		<u>\$ 5,029,422</u>	<u>\$ 391,594</u>	<u>\$ 3,328,614</u>		<u>\$ 11,124,923</u>	<u>\$ 10,656,416</u>
End of Year Encumbrances	418,192								
End Balance (GAAP Basis)	<u>\$ 4,492,508</u>								

NOTES:

Fund is used to account for revenues and expenditures associated with the fixed route bus system and para-transit services of the city.

YTD expenditures include encumbrances

**City of Lawrence
Recreation Fund 211
Actual 2014 - Projected 2017
May 2016**

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	Budget 2016	41.7% YTD-May 2016	% of Projected	Projected 2016	Projected 2017
Revenues									
Service Charges	\$ 2,304,486	\$ 1,184,043	43.4%	\$ 2,725,545	\$ 3,035,345	\$ 1,452,092	47.8%	\$ 3,035,000	\$ 3,299,000
Property Taxes	539	157	76.7%	205	-	-		-	-
Interest	-	-	0.0%	876	-	663	26.5%	2,500	2,000
Miscellaneous*	5,000	473	1.9%	24,825	1,500	31,106	97.2%	32,000	1,500
Transfer (County sales tax)	<u>2,230,157</u>	<u>929,232</u>	41.7%	<u>2,230,157</u>	<u>2,319,363</u>	<u>966,401</u>	41.7%	<u>2,319,000</u>	<u>2,412,000</u>
Total Revenue	4,540,182	2,113,905	42.4%	4,981,608	5,356,208	2,450,262	45.5%	5,388,500	5,714,500
Expenditures									
Personal	3,529,426	1,468,628	36.8%	3,986,360	4,201,601	1,441,318	34.3%	4,202,000	4,303,513
Contractual Services	506,377	222,542	30.8%	721,849	777,006	291,082	37.5%	777,000	788,050
Commodities	564,938	108,854	29.7%	366,041	370,539	162,482	43.8%	371,000	384,370
Capital Outlay	6,520	12,332	63.0%	19,577	50,000	8,271	16.5%	50,000	40,000
Contingency	-	-		-	487,700	-		-	240,000
Total Expenditures	<u>4,607,262</u>	<u>1,812,356</u>	35.6%	<u>5,093,827</u>	<u>5,886,846</u>	<u>1,903,153</u>	35.2%	<u>5,400,000</u>	<u>5,755,933</u>
Revenue over Expenditures	<u>(67,080)</u>	<u>301,549</u>		<u>(112,219)</u>	<u>(530,638)</u>	<u>547,109</u>		<u>(11,500)</u>	<u>(41,433)</u>
Beginning Balance	<u>960,663</u>	<u>893,583</u>		<u>893,583</u>	<u>825,181</u>	<u>781,363</u>		<u>781,000</u>	<u>769,500</u>
End Balance (Budget Basis)	<u>\$ 893,583</u>	<u>\$ 1,195,132</u>		<u>\$ 781,363</u>	<u>\$ 294,543</u>	<u>\$ 1,328,472</u>		<u>\$ 769,500</u>	<u>\$ 728,067</u>
End of Year Encumbrances	32,769								12.6%
End Balance (GAAP Basis)	<u>\$ 926,352</u>								

NOTES:

Fund is used to account for user fees derived from recreational and cultural events and the expenditures necessary to carry out the recreation programs at the City's community recreation centers.

YTD expenditures include encumbrances

Sales tax transfer increases by 4% each year due to growth in maintenance costs

**City of Lawrence
Sales Tax Reserve Fund 212
Actual 2014 - Projected 2017
May 2016**

Revenues	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016	% of Projected	Projected 2016	Projected 2017
Transfers (County-wide sales tax)	\$ 2,954,892	\$ 1,207,269	41.7%	\$ 2,897,446	\$ 1,144,769	41.7%	\$ 2,747,000	\$ 3,322,000
Transfers - Other	-	-		-	-		73,000	-
Intergovernmental	43,661	49,113	100.0%	49,113	49,775		49,775	-
Interest	5,253	4,944	107.9%	4,582	2,710	22.6%	12,000	10,000
Total Revenue	3,003,806	1,261,326	42.7%	2,951,141	1,197,254	41.5%	2,881,775	3,332,000
Expenditures								
Parks & Rec	1,097,409	262,236	29.3%	896,485	272,122	20.0%	1,364,000	1,320,000
Public Works	22,500	-		-	-		-	-
Debt Service	1,252,688	384,832	14.0%	2,749,817	385,130	14.9%	2,590,000	1,408,000
Total Expenses	2,372,597	647,068	17.7%	3,646,302	657,252	16.6%	3,954,000	2,728,000
Revenue over Expenditures	631,209	614,258		(695,161)	540,002		(1,072,225)	604,000
Beginning Balance	3,842,250	4,473,459		4,473,459	3,778,298		3,778,000	2,705,775
End Balance	\$ 4,473,459	\$ 5,087,717		\$ 3,778,298	\$ 4,318,300		\$ 2,705,775	\$ 3,309,775

NOTES:

Fund is used to account for a portion of the City's share of a .01 cents sales tax levied by the county that is for general government purposes including, but not limited to, recreational and cultural capital projects and health facility projects (K.S.A. 12-1,118).

Non-budgeted fund - Actual Year & YTD expenditures do not include encumbrances

Transfers - Other: Reimbursement from Fund 202 for 2014/2015 Public Works expenditures

**City of Lawrence
Special Alcohol Fund 213
Actual 2014 - Projected 2017
May 2016**

	May-16	41.7%				41.7%			
	Actual	YTD-May	% of	Audited	Budget	YTD-May	% of	Projected	Projected
	2014	2015	Actual	2015	2016	2016	Projected	2016	2017
Revenues									
Liquor Tax	\$ 687,781	\$ 186,158	25.8%	\$ 720,387	\$ 707,809	\$ 191,193	25.8%	\$ 742,000	\$ 749,000
Interest	-	-		88	-	121	30.3%	400	400
Total Revenue	687,781	186,158	25.8%	720,475	707,809	191,314	25.8%	742,400	749,400
Expenditures									
Personal	307,559	128,068	43.5%	294,212	-	-		-	-
Contractual Services	327,994	165,559	39.9%	414,472	750,617	130,856	17.4%	751,000	750,000
Commodities	2,777	962	49.6%	1,939	-	25	25.0%	100	-
Future Projects	-	-		-	27,085	-		-	-
Total	638,330	294,589	41.5%	710,623	777,702	130,881	17.4%	751,100	750,000
Revenue over Expenditures	49,451	(108,431)		9,852	(69,893)	60,433		(8,700)	(600)
Beginning Balance	85,469	134,920		134,920	108,732	144,772		145,000	136,300
End Balance (Budget Basis)	<u>\$ 134,920</u>	<u>\$ 26,489</u>		<u>\$ 144,772</u>	<u>\$ 38,839</u>	<u>\$ 205,205</u>		<u>\$ 136,300</u>	<u>\$ 135,700</u>
End of Year Encumbrances	-			-					
End Balance (GAAP Basis)	<u>\$ 134,920</u>			<u>\$ 144,772</u>					

NOTES:

By state statute, liquor tax received from the State of Kansas is distributed in thirds to each of the following funds: special alcohol fund, special recreation fund (pg 9) and the general fund (pg 1 & 2). This Fund is used to provide finance contractual programs for the prevention and treatment of drug and alcohol abuse.

Payments from state distributed on a quarterly basis, typically in March, June, September and December.

YTD expenditures include encumbrances

Unaudited 2015 contractual services includes a \$50K emergency grant to the Community Shelter not budgeted.

Prior to 2016 personal includes school resource officers

Beginning in 2016 contractual services includes \$350K for WRAP (Working to Recognize Alternative Possibilities) mental health program.

City of Lawrence
Special Gas Tax Fund 214
Actual 2014 - Projected 2017
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	Budget 2016	41.7% YTD-May 2016	% of Projected	Projected 2016	Projected 2017
Revenues									
Fuel Tax	\$ 2,573,695	\$ 1,160,738	43.7%	\$ 2,653,941	\$ 2,540,000	\$ 1,253,460	46.1%	\$ 2,720,000	\$ 2,747,000
Interest	-	-		1,153	-	998	33.3%	3,000	3,000
Other	2,216	13,290	91.5%	14,528	-	965	96.5%	1,000	-
Total Revenue	<u>2,575,911</u>	<u>1,174,028</u>	44.0%	2,669,622	2,540,000	1,255,423	46.1%	2,724,000	2,750,000
Expenditures									
Personal services	1,854,529	706,632	38.7%	1,827,422	1,907,150	697,300	36.6%	1,907,000	1,892,600
Contractual Services	911	499	41.7%	1,196	15,500	403	2.5%	16,000	17,100
Commodities	515,184	166,562	53.2%	313,007	389,780	230,137	59.0%	390,000	391,980
Capital Outlay	285,493	266,184	87.0%	306,123	370,000	320,194	86.5%	370,000	600,000
Contingency	-	-		-	592,000	-		-	100,000
Total	<u>2,656,117</u>	<u>1,139,877</u>	46.6%	2,447,748	3,274,430	1,248,034	46.5%	2,683,000	3,001,680
Revenue over Expenditures	<u>(80,206)</u>	<u>34,151</u>		<u>221,874</u>	<u>(734,430)</u>	<u>7,389</u>		<u>41,000</u>	<u>(251,680)</u>
Beginning Balance	<u>1,002,314</u>	<u>922,108</u>		<u>922,108</u>	<u>898,263</u>	<u>1,143,982</u>		<u>1,144,000</u>	<u>1,185,000</u>
End Balance (Budget Basis)	<u>\$ 922,108</u>	<u>\$ 956,259</u>		<u>\$ 1,143,982</u>	<u>\$ 163,833</u>	<u>\$ 1,151,371</u>		<u>\$ 1,185,000</u>	<u>\$ 933,320</u>
End of Year Encumbrances	128,060			56,236					
End Balance (GAAP Basis)	<u>\$ 1,050,168</u>			<u>\$ 1,200,218</u>					

NOTES:

Fund is used to account for the gasoline tax received from the State of Kansas and Douglas County. The expenditures are primarily for repairs of streets and to provide for new traffic signals.

Payments from state distributed on a quarterly basis, typically in January, April, July and October.

Payments from county distributed on a quarterly basis, typically in March, June, September and October.

YTD expenditures include encumbrances

**City of Lawrence
Special Recreation Tax Fund 216
Actual 2014 - Projected 2017
May 2016**

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	Budget 2016	41.7% YTD-May 2016	% of Projected	Projected 2016	Projected 2017
Revenues									
Liquor Tax	\$ 687,781	\$ 186,158	25.8%	\$ 720,387	\$ 707,809	\$ 191,193	25.8%	\$ 742,000	\$ 749,000
Interest	-	-		238	-	219		600	700
Total Revenue	687,781	186,158	25.8%	720,625	707,809	191,412	25.8%	742,600	749,700
Expenditures									
Recreation	759,374	347,511	57.8%	601,714	654,515	264,866	40.4%	655,000	688,630
Arts Center Scholarships	30,000	15,000	50.0%	30,000	30,000	15,000	50.0%	30,000	30,000
Cultural Arts Commission	22,283	17,349	77.9%	22,259	41,500	36,939	89.0%	41,500	41,500
Lawrence Children's Choir	12,000	6,000	50.0%	12,000	-	-		-	5,000
Lawrence Alliance	-	-		-	4,000	-	0.0%	4,000	4,000
Future Projects	-	-		-	130,500	-		-	-
Contingency	-	-		-	60,000	-		-	-
Total	823,657	385,860	57.9%	665,973	920,515	316,805	43.4%	730,500	769,130
Revenue over Expenditures	<u>(135,876)</u>	<u>(199,702)</u>		<u>54,652</u>	<u>(212,706)</u>	<u>(125,393)</u>		<u>12,100</u>	<u>(19,430)</u>
Beginning Balance	<u>309,446</u>	<u>173,570</u>		<u>173,570</u>	<u>258,719</u>	<u>228,222</u>		<u>228,000</u>	<u>240,100</u>
End Balance (Budget Basis)	<u>\$ 173,570</u>	<u>\$ (26,132)</u>		<u>\$ 228,222</u>	<u>\$ 46,013</u>	<u>\$ 102,829</u>		<u>\$ 240,100</u>	<u>\$ 220,670</u>
End of Year Encumbrances	51,923			<u>74,902</u>				<u>33%</u>	<u> </u>
End Balance (GAAP Basis)	<u>\$ 225,493</u>			<u>\$ 303,124</u>					<u>869,130</u>
									<u>100,000</u>

NOTES:

By state statute, liquor tax received from the State of Kansas is distributed in thirds to each of the following funds: special recreation fund, special alcohol fund (pg 7) and the general fund (pg 1 & 2).

This fund is used to provide additional resources for recreational activities and historic tours.

Payments from state distributed on a quarterly basis, typically in March, June, September and December.

YTD expenditures include encumbrances

City of Lawrence
City Parks Memorial Fund 601
Actual 2014 - Projected 2017
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016	Projected 2016	Projected 2017
Revenues							
Donations	\$ 46,585	\$ 9,333	37.4%	\$ 24,962	\$ 3,211	\$ 3,300	\$ 3,000
Interest	-	-		71	55	80	80
Total Revenue	46,585	9,333	37.3%	25,033	3,266	3,380	3,080
Expenditures							
Total Expenditures	52,571	5,682	70.9%	8,019	4,000	75,000	-
Revenue over Expenditures	<u>(5,986)</u>	<u>3,651</u>		<u>17,014</u>	<u>(734)</u>	<u>(71,620)</u>	<u>3,080</u>
Beginning Balance	<u>81,014</u>	<u>75,028</u>		<u>75,028</u>	<u>92,042</u>	<u>92,042</u>	<u>20,422</u>
End Balance	<u>\$ 75,028</u>	<u>\$ 78,679</u>		<u>\$ 92,042</u>	<u>\$ 91,308</u>	<u>\$ 20,422</u>	<u>\$ 23,502</u>

NOTES:

Fund is used to account for donations received from the public to fund special requests for landscaping and flower gardens (K.S.A. 79-2925).

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances

**City of Lawrence
Farmland Remediation Fund 604
Actual 2014 - Projected 2017
May 2016**

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016	Projected 2016	Projected 2017
Revenues							
Interest	\$ 43,366	\$ -		\$ 4,749	\$ 8	\$ 18,707	\$ 18,700
Other	-	-		-	13,562	14,000	-
Total Revenue	43,366	-		4,749	13,570	32,707	18,700
Expenditures							
Total Expenditures	404,673	1,103,324		1,341,423	512,784	497,800	496,400
Revenue over Expenditures	<u>(361,307)</u>	<u>(1,103,324)</u>		<u>(1,336,674)</u>	<u>(499,214)</u>	<u>(465,093)</u>	<u>(477,700)</u>
Beginning Balance	<u>7,265,355</u>	<u>6,904,048</u>		<u>6,904,048</u>	<u>5,567,374</u>	<u>5,567,374</u>	<u>5,102,281</u>
End Balance	<u>\$ 6,904,048</u>	<u>\$ 5,800,724</u>		<u>\$ 5,567,374</u>	<u>\$ 5,068,160</u>	<u>\$ 5,102,281</u>	<u>\$ 4,624,581</u>

NOTES:

Fund is used to account for escrow funds received and remediation costs for the former Farmland Industries property (K.S.A. 12-1663).

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances

City of Lawrence
Cemetery Perpetual Care Fund 605
Actual 2014 - Projected 2017
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016	Projected 2016	Projected 2017
Revenues							
Interest	\$ -	\$ -		\$ 57	\$ 39	\$ 268	\$ 158
Total Revenue	-	-		57	39	268	158
Expenditures							
Total Expenditures	5,400	3,250		3,254	-	70,000	5,000
Revenue over Expenditures	(5,400)	(3,250)		(3,197)	39	(69,732)	(4,842)
Beginning Balance	96,181	90,781		90,781	87,584	87,584	17,852
End Balance	\$ 90,781	\$ 87,531		\$ 87,584	\$ 87,623	\$ 17,852	\$ 13,010

NOTES:

Fund is used to provide monies for the maintenance of the City Cemetery (K.S.A. 12-1408).

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances
\$22K in the fund is restricted and not spendable.

City of Lawrence
Cemetery Mausoleum Fund 606
Actual 2014 - Projected 2017
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016	Projected 2016	Projected 2017
Revenues							
Interest	\$ -	\$ -		\$ 4	\$ 14	\$ 13	\$ 13
Total Revenue	-	-		4	14	13	13
Expenditures							
Total Expenditures	-	-		-	-	-	-
Revenue over Expenditures	-	-		4	14	13	13
Beginning Balance	4,230	4,230		4,230	4,234	4,234	4,247
End Balance	\$ 4,230	\$ 4,230		\$ 4,234	\$ 4,248	\$ 4,247	\$ 4,260

NOTES:

Fund is used to provide monies for the City Mausoleum (K.S.A. 12-1408).

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances

\$1K in the fund is restricted and not spendable.

City of Lawrence
Affordable Housing Trust Fund 607
Actual 2014 - Projected 2017
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016	Projected 2016	Projected 2017
Revenues							
Transfer	\$ -	\$ -		\$ -	\$ -	\$ 100,000	\$ -
Interest	-	-		89	63	308	271
Donations	-	-		-	76,024	75,000	-
Total Revenue	-	-		89	76,087	175,308	271
Expenditures							
Total Expenditures	-	-		-	-	200,000	-
Revenue over Expenditures	-	-		89	76,087	(24,692)	271
Beginning Balance	<u>102,672</u>	<u>102,672</u>		<u>102,672</u>	<u>102,761</u>	<u>102,761</u>	<u>78,069</u>
End Balance	<u>\$ 102,672</u>	<u>\$ 102,672</u>		<u>\$ 102,761</u>	<u>\$ 178,848</u>	<u>\$ 78,069</u>	<u>\$ 78,340</u>

NOTES:

Fund is used to support the acquisition, construction, and rehabilitation of affordable housing (K.S.A. 12-16,114).

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances

2016 Projected Revenue - \$100K transfer from county-wide sales tax,

\$75K 8th & New Hampshire development donation.

2016 Projected Expenditure - Demonstration Project

City of Lawrence
Outside Agency Grants Fund 611
Actual 2014 - Projected 2017
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016	Projected 2016	Projected 2017
Revenues							
Intergovernmental	\$ 3,773,063	\$ 2,484,997	59.1%	\$ 4,203,339	\$ 704,752	\$ 1,000,000	\$ 4,100,000
Total Revenue	3,773,063	2,484,997		4,203,339	704,752	1,000,000	4,100,000
Expenditures							
Total Expenditures	3,801,348	2,424,756	57.1%	4,245,816	1,189,179	1,000,000	4,015,254
Revenue over Expenditures	(28,285)	60,241		(42,477)	(484,427)	-	84,746
Beginning Balance	74,685	46,400		46,400	3,923	3,923	3,923
End Balance	\$ 46,400	\$ 106,641		\$ 3,923	\$ (480,504)	\$ 3,923	\$ 88,669

NOTES:

Fund is used to account for grants passed through the outside agencies (K.S.A. 12-1663).

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances

City of Lawrence
Wee Folks Scholarship Fund 612
Actual 2014 - Projected 2017
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016	Projected 2016	Projected 2017
Revenues							
Donations	\$ 11,766	\$ 22,136	66.5%	\$ 33,265	\$ 20,862	\$ 30,000	\$ 30,000
Interest	-	-		153	112	476	482
Total Revenue	11,766	22,136		33,418	20,974	30,476	30,482
Expenditures							
Culture and Recreation	32,670	-	0.0%	29,531	949	30,000	50,000
Revenue over Expenditures	<u>(20,904)</u>	<u>22,136</u>		<u>3,887</u>	<u>20,025</u>	<u>476</u>	<u>(19,518)</u>
Beginning Balance	<u>177,589</u>	<u>156,685</u>		<u>156,685</u>	<u>160,572</u>	<u>160,572</u>	<u>161,048</u>
End Balance	<u>\$ 156,685</u>	<u>\$ 178,821</u>		<u>\$ 160,572</u>	<u>\$ 180,597</u>	<u>\$ 161,048</u>	<u>\$ 141,530</u>

NOTES:

Fund was started with a \$12K donation from the St. Patrick's Day Parade organization. The city is to seek matching donations. The fund is to be used to provide scholarships for Lawrence youth for recreational activities. Fund balance must remain at an established level (K.S.A. 79-2925).

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances
Adjustment of expenditures from Fund 211 to Fund 612 occurs at year end

**City of Lawrence
Fair Housing Grant Fund 621
Actual 2014 - Projected 2017
May 2016**

Revenues	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016	Projected 2016	Projected 2017
Intergovernmental	\$ 43,396	\$ -		\$ -	\$ 26,000	\$ 26,000	
Miscellaneous	-	-		-	150		
Interest	-	-		156	106	563	569
Total Revenue	<u>43,396</u>	<u>-</u>		<u>156</u>	<u>26,256</u>	<u>26,563</u>	<u>569</u>
Expenditures							
Social Services	<u>16,207</u>	<u>13,506</u>		<u>12,695</u>	<u>9,306</u>	<u>10,000</u>	<u>11,800</u>
Revenue over Expenditures	<u>27,189</u>	<u>(13,506)</u>		<u>(12,539)</u>	<u>16,950</u>	<u>16,563</u>	<u>(11,231)</u>
Beginning Balance	<u>166,686</u>	<u>193,875</u>		<u>193,875</u>	<u>181,336</u>	<u>181,336</u>	<u>197,899</u>
End Balance	<u>\$ 193,875</u>	<u>\$ 180,369</u>		<u>\$ 181,336</u>	<u>\$ 198,286</u>	<u>\$ 197,899</u>	<u>\$ 186,668</u>

NOTES:

Fund is used to account for federal housing assistance grants received by the City. The monies are used to promote fair housing practices in the City and to assure compliance with federal regulations governing fair housing practices (K.S.A. 12-1663).

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances
Monies in the fund are committed and not spendable.

City of Lawrence
Community Development Fund 631
Actual 2014 - Projected 2017
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016	Projected 2016	Projected 2017
Revenues							
Intergovernmental	\$ 381,295	\$ 210,576	40.0%	\$ 526,115	\$ 404,771	\$ 500,000	\$ 550,000
Loan Repayments	<u>160,286</u>	<u>71,623</u>	40.0%	<u>178,954</u>	<u>38,754</u>	<u>170,000</u>	<u>170,000</u>
Total Revenue	541,581	282,199	40.0%	705,069	443,525	670,000	720,000
Expenditures							
Social Services	409,507	281,948	34.1%	826,688	356,158	800,000	917,077
Revenue over Expenditures	<u>132,074</u>	<u>251</u>		<u>(121,619)</u>	<u>87,367</u>	<u>(130,000)</u>	<u>(197,077)</u>
Beginning Balance	<u>343,043</u>	<u>475,117</u>		<u>475,117</u>	<u>353,498</u>	<u>353,498</u>	<u>223,498</u>
End Balance	<u>\$ 475,117</u>	<u>\$ 475,368</u>		<u>\$ 353,498</u>	<u>\$ 440,865</u>	<u>\$ 223,498</u>	<u>\$ 26,421</u>

NOTES:

Fund is used to account for federal block grants received and related program income. These funds are used to provide assistance to low and moderate income individuals and areas in the city (K.S.A. 12-1663).

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances

City of Lawrence
Home Program Fund 633
Actual 2014 - Projected 2017
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016	Projected 2016	Projected 2017
Revenues							
Intergovernmental	\$ 249,471	\$ 76,467	20.2%	\$ 379,387	\$ 238,841	\$ 400,000	\$ 400,000
Loan Repayments	-	-	0.0%	-	31,881	32,000	32,000
Total Revenue	<u>249,471</u>	<u>76,467</u>		<u>379,387</u>	<u>270,722</u>	<u>432,000</u>	<u>432,000</u>
Expenditures							
Social Services	<u>255,582</u>	<u>146,506</u>	38.0%	<u>385,148</u>	<u>153,531</u>	<u>300,000</u>	532,909
Revenue over Expenditures	<u>(6,111)</u>	<u>(70,039)</u>		<u>(5,761)</u>	<u>117,191</u>	<u>132,000</u>	<u>(100,909)</u>
Beginning Balance	<u>62,923</u>	<u>56,812</u>		<u>56,812</u>	<u>51,051</u>	<u>51,051</u>	<u>183,051</u>
End Balance	<u>\$ 56,812</u>	<u>\$ (13,227)</u>		<u>\$ 51,051</u>	<u>\$ 168,242</u>	<u>\$ 183,051</u>	<u>\$ 82,142</u>

NOTES:

Fund is used to account for federal funds received to assist low income residents to purchase homes (K.S.A. 12-1663)

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances

**City of Lawrence
Transportation Planning Fund 641
Actual 2014 - Projected 2017
May 2016**

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016	Projected 2016	Projected 2017
Revenues							
Intergovernmental	<u>\$ 300,042</u>	<u>\$ 132,592</u>	76.3%	<u>\$ 173,841</u>	<u>\$ 32,698</u>	<u>\$ 175,000</u>	<u>\$ 250,000</u>
Total Revenue	300,042	132,592		173,841	32,698	175,000	250,000
Expenditures							
Total Expenditures	231,574	136,924	65.4%	209,259	81,801	150,000	262,900
Revenue over Expenditures	<u>68,468</u>	<u>(4,332)</u>		<u>(35,418)</u>	<u>(49,103)</u>	<u>25,000</u>	<u>(12,900)</u>
Beginning Balance	<u>(40,646)</u>	<u>27,822</u>		<u>27,822</u>	<u>(7,596)</u>	<u>(7,596)</u>	<u>17,404</u>
End Balance	<u>\$ 27,822</u>	<u>\$ 23,490</u>		<u>\$ (7,596)</u>	<u>\$ (56,699)</u>	<u>\$ 17,404</u>	<u>\$ 4,504</u>

NOTES:

Fund is used to account for federal grants received for urban transportation planning (K.S.A. 12-1663).

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances

City of Lawrence
Law Enforcement Trust Fund 652
Actual 2014 - Projected 2017
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016	Projected 2016	Projected 2017
Revenues							
Misc	\$ 75,529	\$ 3,650	8.6%	\$ 42,542	\$ 63,609	\$ 65,000	\$ 45,000
Interest	<u>105</u>	<u>22</u>	36.1%	<u>61</u>	<u>59</u>	<u>58</u>	<u>70</u>
Total Revenue	75,634	3,672	8.6%	42,603	63,668	65,058	45,070
Expenditures							
Contractual Services	45,928	1,728	2.5%	67,852	49,877	50,000	50,000
Commodities	<u>7,392</u>	<u>31,184</u>	80.0%	<u>38,961</u>	<u>6,684</u>	<u>40,000</u>	<u>30,000</u>
Total Expenditures	53,320	32,912	30.8%	106,813	56,561	90,000	80,000
Revenue over Expenditures	<u>22,314</u>	<u>(29,240)</u>		<u>(64,210)</u>	<u>7,107</u>	<u>(24,942)</u>	<u>(34,930)</u>
Beginning Balance	<u>130,823</u>	<u>153,137</u>		<u>153,137</u>	<u>88,927</u>	<u>88,927</u>	<u>63,985</u>
End Balance	<u>\$ 153,137</u>	<u>\$ 123,897</u>		<u>\$ 88,927</u>	<u>\$ 96,034</u>	<u>\$ 63,985</u>	<u>\$ 29,055</u>

NOTES:

Fund is used to account for proceeds from the sale of assets forfeited in a legal proceeding. Receipts in the fund are used to defray the cost of complex investigations, purchase technical equipment or provide matching funds for federal grants (K.S.A. 60-4117).

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances

City of Lawrence
Debt Service Fund 301
Actual 2014 - Projected 2017
May 2016

		41.7%				41.7%			
	Actual 2014	YTD-May 2015	% of Actual	Audited 2015	Budget 2016	YTD-May 2016	% of Projected	Projected 2016	Projected 2017
Revenues									
Property Taxes	\$ 7,287,197	\$ 3,470,081	45.7%	\$ 7,588,869	\$ 7,507,460	\$ 3,663,389	48.6%	\$ 7,531,000	\$ 7,836,000
Motor Vehicle Taxes	704,748	224,431	30.9%	725,850	672,090	228,831	31.7%	721,000	715,000
Special Assessments	2,735,676	1,316,160	54.6%	2,411,557	1,749,884	1,330,928	71.5%	1,861,000	1,157,000
Reimbursements	66,158	47,770	39.5%	121,040	-	101,732	216.5%	47,000	-
Interest	39,434	4,905	48.6%	10,095	31,259	8,721	26.4%	33,000	32,000
Rents	111,438	39,680	40.6%	97,730	135,000	35,187	26.1%	135,000	135,000
Total Revenue	<u>10,944,651</u>	<u>5,103,027</u>	46.6%	10,955,141	10,095,693	5,368,788	52.0%	10,328,000	9,875,000
Expenditures									
Principal & Interest	9,929,140	1,094,909	10.1%	10,865,034	10,959,248	1,124,225	10.3%	10,959,000	11,048,000
Projected Debt		-		-					1,147,000
Future Projects	-	-		-	3,779,787	-		-	-
Total Expenditures	<u>9,929,140</u>	<u>1,094,909</u>	10.1%	10,865,034	14,739,035	1,124,225	10.3%	10,959,000	12,195,000
Revenue over Expenditures	<u>1,015,511</u>	<u>4,008,118</u>		<u>90,107</u>	<u>(4,643,342)</u>	<u>4,244,563</u>		<u>(631,000)</u>	<u>(2,320,000)</u>
Beginning Balance	<u>9,659,398</u>	<u>10,811,515</u>		<u>10,811,515</u>	<u>5,354,367</u>	<u>10,901,622</u>		<u>10,902,000</u>	<u>10,271,000</u>
Prior Year Adjustment	136,606								
End Balance	<u>\$ 10,811,515</u>	<u>\$ 14,819,633</u>		<u>\$10,901,622</u>	<u>\$ 711,025</u>	<u>\$15,146,185</u>		<u>\$ 10,271,000</u>	<u>\$ 7,951,000</u>

NOTES:

Fund is used to account for the accumulation of resources and payment of general obligation bond principal, interest and other related costs from governmental resources and special assessment bond principal and interest from special assessment levies when the City is obligated in some manner for this payment

YTD expenditures include encumbrances

City of Lawrence
Capital Improvement Fund 400
Actual 2014 - YTD 2016
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016
Revenues					
Interest	\$ 14,285	\$ 10,500	262.7%	\$ 3,997	\$ 2,954
Reimbursements	656,224	-	0.0%	50,000	400,000
Intergovernmental	53,963	-		-	34,074
Temp Note Proceeds	19,030,000	-	0.0%	10,795,000	-
Premium - GO Bonds	3,136,301	-		426,956	-
GO Bond Proceeds	<u>41,455,000</u>	<u>-</u>	0.0%	<u>9,450,000</u>	<u>-</u>
Total Revenue	64,345,773	10,500	0.1%	20,725,953	437,028
Expenditures					
Public Works - Street Maintenance	30,104,802	2,641,125	47.4%	5,575,234	1,042,589
Debt Service Int & Issuance Costs	345,277	196,095	62.4%	314,215	68,218
Debt Service Temp Note Principal	55,475,000	-	0.0%	19,030,000	-
Parks & Rec	184,080	-	0.0%	79,880	-
Fire/Medical Vehicle	620,559	-		-	-
Bonded Water Projects	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Total Expenditures	86,729,718	2,837,220	11.3%	24,999,329	1,110,807
Revenue over Expenditures	<u>(22,383,945)</u>	<u>(2,826,720)</u>		<u>(4,273,376)</u>	<u>(673,779)</u>
Beginning Balance	<u>28,922,092</u>	<u>6,538,147</u>		<u>6,538,147</u>	<u>2,264,771</u>
End Balance	<u>\$ 6,538,147</u>	<u>\$ 3,711,427</u>		<u>\$ 2,264,771</u>	<u>\$ 1,590,992</u>
<i>Retainage Payable</i>	(1,465,982)			-	
<i>Temp Note Payable</i>	<u>(19,030,000)</u>			<u>(10,795,000)</u>	
End Balance (GAAP Basis)	<u>(13,957,835)</u>			<u>(8,530,229)</u>	

NOTES:

Fund is used to account for financial resources designated for the acquisition or construction of major capital projects other than those financed by proprietary funds.

Non-budgeted fund - Actual Year & YTD expenditures do not include encumbrances

City of Lawrence
Water and Wastewater Fund 501
Actual 2014 - Projected 2017

	Actual 2014	Budget 2015	41.7% YTD-May 2015	% of Actual	Audited 2015	Budget 2016	Projected 2016	Projected 2017
Revenues								
Customer charges	\$ 33,490,805	\$ 34,945,100	\$ 12,203,803	35.9%	\$ 33,976,561	\$ 36,924,000	\$ 36,924,000	\$ 40,397,000
Interest	10,117	50,000	10,538	4.8%	219,238	216,200	216,000	216,000
Development charges	640,170	850,000	516,700	34.5%	1,495,900	1,021,252	1,500,000	1,800,000
Other	<u>225,955</u>	<u>300,000</u>	<u>346,074</u>	62.6%	<u>553,263</u>	<u>520,900</u>	<u>521,000</u>	<u>521,000</u>
Total Revenue	<u>34,367,047</u>	<u>36,145,100</u>	<u>13,077,115</u>	36.1%	<u>36,244,962</u>	<u>38,682,352</u>	<u>39,161,000</u>	<u>42,934,000</u>
Expenses								
Utility Billing and Collection	2,053,652	2,177,537	819,948	37.5%	2,185,339	2,274,707	2,275,000	2,495,534
Administration/Engineering	4,942,419	5,139,092	1,967,210	38.6%	5,102,774	5,394,237	5,394,000	5,363,327
Clinton Water Plant	2,772,366	2,694,879	1,016,246	43.2%	2,350,453	2,858,412	2,858,000	2,848,154
Kaw Water Plant	2,673,376	2,755,433	1,528,754	57.0%	2,681,680	2,964,758	2,965,000	2,898,537
Wastewater Treatment	3,444,083	3,769,681	2,077,348	56.4%	3,681,324	4,238,718	4,239,000	5,057,511
Collection System	2,956,772	2,898,414	1,279,773	44.8%	2,857,679	3,005,756	3,006,000	3,267,754
Water Quality	766,928	789,857	409,493	53.5%	764,990	854,799	855,000	986,605
Distribution System	<u>3,708,172</u>	<u>3,734,188</u>	<u>1,578,561</u>	47.6%	<u>3,315,194</u>	<u>3,187,686</u>	<u>3,188,000</u>	<u>3,195,308</u>
subtotal O&M	<u>23,317,767</u>	<u>23,959,081</u>	<u>10,677,333</u>	46.5%	<u>22,939,433</u>	<u>24,779,073</u>	<u>24,780,000</u>	<u>26,112,730</u>
Non-bonded Construction Tsf	1,375,000	1,500,000	647,765	42.5%	1,522,765	1,500,000	1,500,000	1,500,000
Transfer For Fund Balance	-	17,197,609	-		-	19,005,369	-	
Debt service	<u>8,517,613</u>	<u>8,302,391</u>	<u>4,549,910</u>	44.5%	<u>10,234,230</u>	<u>13,603,802</u>	<u>13,604,000</u>	<u>15,971,000</u>
Total Expenses	<u>33,210,380</u>	<u>50,959,081</u>	<u>15,875,008</u>	45.8%	<u>34,696,428</u>	<u>58,888,244</u>	<u>39,884,000</u>	<u>43,583,730</u>
Revenue over Expenditures	<u>1,156,667</u>	<u>(14,813,981)</u>	<u>(2,797,893)</u>		<u>1,548,533</u>	<u>(20,205,892)</u>	<u>(723,000)</u>	<u>(649,730)</u>
Beginning Balance	<u>19,611,794</u>	<u>16,926,695</u>	<u>20,768,460</u>		<u>20,768,460</u>	<u>23,152,090</u>	<u>22,317,000</u>	<u>21,594,000</u>
End Balance (Budget Basis)	<u>\$ 20,768,460</u>	<u>\$ 2,112,714</u>	<u>\$ 17,970,567</u>		<u>\$ 22,316,994</u>	<u>\$ 2,946,198</u>	<u>\$ 21,594,000</u>	<u>\$ 20,944,270</u>

City of Lawrence
Water and Wastewater
Bonded Construction Fund 551
Actual 2014 - Projected 2017
May 2016

	Project Number	41.7% YTD-May 2016	% of Projected	Projected 2016	Projected 2017
Revenues					
Revenue Bond Proceeds		\$ -	0.0%	\$ 42,000,000	\$ -
Total Revenue		-		42,000,000	-
Expenses					
2015 Sewer Rehabilitation	UT0701	74,508	49.7%	150,000	
Kaw WTP Raw Water Intake	UT1102K/	1,192	100.0%	1,192	
SLT Utility Relocates	UT1205	-		320,000	
2016-2017 Watermain Relocation/Rehab Program	UT1209	451,723	8.7%	5,190,000	
23rd St. WL Replacement (Ousdahl-Alabama)	UT1304	9,858,784	36.5%	27,000,000	18,400,000
Booster Pumping Improvements	UT1305	409,809	22.3%	1,840,000	1,840,000
Clinton WTP Raw Water Pump Station Improvements	UT1307	160,373	9.7%	1,660,000	3,500,000
EI Dorado Drive Waterline Replacement	UT1310	54,160	5.7%	955,000	
Flow Monitoring Program 2014-2016	UT1402	35,451	82.0%	43,245	56,000
Harper Street WL Replacement (15th-Glenn)	UT1413	10,311	29.0%	35,506	
Kaw/Clinton Roof Replacements	UT1416	119,919	100.0%	119,919	
Harvard Rd WL Replacement (Wellington-Crestline)	UT1417	483,566	28.4%	1,700,000	
Homestead (Lawrence Ave(N)- Lawrence Ave.(S))	UT1418	292,795	58.6%	500,000	
In-house water main replacement	UT1425	2,584	165.7%	1,559	
In-House Watermain Replacement	UT1427	210,962	17.3%	1,220,000	
Iowa Waterline Replacement (25th-27th)	UT1501	95,320	82.9%	115,000	
Sunnyside Dr Waterline Improvements	UT1502	27,085	4.5%	600,000	
Kaw Structural Maintenance Analysis	UT1503	88,538	8.4%	1,048,510	
Kaw WTP MCC Replacement	UT1504	145	100.0%	145	
Kaw WTP Transmission Main	UT1508	6,164	0.4%	1,460,000	2,800,000
Michigan St. Waterline Replacement	UT1511	246,038	44.7%	550,000	
Sewer Main Replacement	UT1513	-		400,000	400,000
Oread Tank Replacement	UT1514	16,460	3.2%	513,000	
Rapid Inflow/Infiltration Reduction	UT1515	16,910	3.7%	460,000	
Wakarusa Wastewater Treatment Plant	UT1517	15,201	1.8%	835,000	
19th Street Water/Sewer Relocations	UT1518	30,733	2.4%	1,300,000	
Water Process Enhancements	UT1601	113,706	16.2%	700,000	-
Coating Projects	UT1602	-		150,000	150,000
PS5 Electrical/Mechanical Improvements	UT1603	-		550,000	
Clinton Sludge Building	UT1604	-		550,000	
Kaw Lime Slakers		-		1,700,000	1,600,000
VFD - WWTP		-		220,000	220,000
Total Expenses		12,822,437		51,888,076	28,966,000
Revenue over Expenditures		<u>(12,822,437)</u>		<u>(9,888,076)</u>	<u>(28,966,000)</u>
Beginning Balance		<u>37,152,080</u>		<u>37,152,080</u>	<u>27,264,004</u>
End Balance (Budget Basis)		<u>\$ 24,329,643</u>		<u>\$ 27,264,004</u>	<u>\$ (1,701,996)</u>

NOTES:

Fund is used to account for the bonded construction projects of the City's water and sewer system
Non-budgeted fund - Actual Year & YTD expenditures do not include encumbrances

**City of Lawrence
Water and Wastewater
Non-Bonded Construction Fund 552
Actual 2014 - Projected 2017
May 2016**

Revenues	Project Number	41.7% YTD-May 2016	% of Projected	Projected 2016	Projected 2017
Transfer from Operations		\$ 625,000	41.7%	\$ 1,500,000	\$ 1,500,000
Total Revenue		625,000		1,500,000	1,500,000
Expenses					
New Hampshire Waterline Improvement	14W007	1,841	100.0%	1,841	-
Airport Sanitary Sewer Improvements	UT0922	696	100.0%	696	-
Rapid Inflow/Infiltration Reduction	UT1305	316,341	100.0%	316,341	-
PS-5 & WW Primary Sludge Coatings	UT1506	64,206	100.0%	64,206	-
AMI Assessment	UT1507	49,989	100.0%	49,989	-
VFD Replacement	UT1512	109,020	100.0%	109,020	-
Naismith & Crescent Sanitary Sewer	UT1513	17,693	100.0%	17,693	-
TOC Analyzer Replacement	UT1607	30,946	100.0%	30,946	-
Total Expenses		590,732	100.0%	590,732	-
Revenue over Expenditures		34,268		909,268	1,500,000
Beginning Balance		4,192,579		4,192,579	5,101,847
End Balance (Budget Basis)		\$ 4,226,847		\$ 5,101,847	\$ 6,601,847

NOTES:

Fund is used to account for the non-bonded (cash) construction projects of the City's water and sewer system.

Non-budgeted fund - Actual Year & YTD expenditures do not include encumbrances

City of Lawrence
Solid Waste Fund 502
Actual 2014 - Projected 2017
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	Budget 2016	41.7% YTD-May 2016	% of Projected	Projected 2016	Projected 2017
Revenues									
Sanitation Service Charge	\$ 9,338,460	\$ 4,122,830	39.9%	\$ 10,341,544	\$ 10,008,239	\$ 4,309,987	41.3%	\$ 10,445,000	\$ 10,758,000
Roll Off	1,825,561	778,545	36.4%	2,140,267	1,720,000	918,358	53.4%	1,720,000	1,754,000
Extra Pickups, Miscellaneous	553,693	186,349	37.0%	503,082	300,686	168,866	33.8%	500,000	500,000
Interest on Investments	3,425	2,439	35.2%	6,934	3,500	2,937	29.4%	10,000	11,000
Total Revenue	11,721,139	5,090,163	39.2%	12,991,827	12,032,425	5,400,148	42.6%	12,675,000	13,023,000
Expenditures									
Combined Operations									
Personal services	5,144,708	1,997,481	37.1%	5,389,222	5,709,148	2,086,916	36.6%	5,709,000	6,368,100
Contractual Services	2,763,270	1,296,654	44.3%	2,929,032	3,333,293	1,617,326	48.5%	3,333,000	3,659,009
Commodities	766,059	203,985	36.5%	559,364	939,460	175,717	18.7%	939,000	925,020
Capital Outlay	515,367	550,001	98.3%	559,758	653,000	560,334	85.8%	653,000	823,000
Debt Service	-	39,154	11.2%	348,307	335,400	44,500	13.3%	335,000	337,150
Transfers	407,659	169,858	8.9%	1,907,659	407,659	169,858	25.8%	658,000	411,025
Future Projects	-	-	-	-	265,000	-	-	-	-
Total Waste Operations	9,597,063	4,257,133	36.4%	11,693,342	11,642,960	4,654,651	40.0%	11,627,000	12,523,304
Waste Reduction (combined in 2017)									
Personal services	630,807	226,487	35.7%	633,976	757,491	150,384	19.9%	757,000	-
Contractual Services	281,427	126,267	63.3%	199,427	272,025	53,072	19.5%	272,000	-
Commodities	312,645	23,198	29.9%	77,528	94,780	11,978	12.6%	95,000	-
Debt Service	31,889	-	-	-	-	-	-	-	-
Transfers*	853,366	3,366	100.0%	3,366	3,366	3,366	84.2%	4,000	-
Future Projects	-	-	-	-	1,710,000	-	-	-	-
Total Waste Reduction	2,110,134	379,318	41.5%	914,297	2,837,662	218,800	19.4%	1,128,000	1,151,000
Total Expenditures	11,707,197	4,636,451	36.8%	12,607,639	14,480,622	4,873,451	38.2%	12,755,000	13,674,304
Revenue over Expenditures	13,941	453,712		384,188	(2,448,197)	526,697		(80,000)	(651,304)
Beginning Balance	3,147,236	3,161,178		3,161,178	3,171,575	3,545,366		3,545,000	3,465,000
End Balance (Budget Basis)	\$ 3,161,178	\$ 3,614,890		\$ 3,545,366	\$ 723,378	\$ 4,072,063		\$ 3,465,000	\$ 2,813,696
<i>Invested in cap assets</i>	1,170,610							27%	21%
<i>End of Year Encumbrances</i>	1,178,977								
<i>Accrued adj & OPEB</i>	(1,270,564)								
End Balance (GAAP Basis)	\$ 4,240,201								

NOTES:

Fund is used to account for the operations of the City's refuse collection service.

YTD expenditures include encumbrances

Summary above does not include bonded and nonbonded construction

*Transfers: includes unbudgeted transfer into the Solid Waste Capital Improvement Fund.

**City of Lawrence
Solid Waste
Non-Bonded Construction Fund 562
Actual 2014 - Projected 2017
May 2016**

Revenues	Project Number	41.7% YTD-May 2016	% of Projected	Projected 2016	Projected 2017
Transfer from Capital Project Fund				245,389	
Transfer from Operations		\$ -		\$ 250,000	\$ -
Total Revenue		-		495,389	-
Expenditures					
Solid Waste Kresge Property	PW1406	141,250		141,250	2,700,000
Total Expenditures		141,250		141,250	2,700,000
Revenue over Expenditures		(141,250)		354,139	(2,700,000)
Beginning Balance		2,350,000		2,350,000	2,704,139
End Balance (Budget Basis)		\$ 2,208,750		\$ 2,704,139	\$ 4,139

End Balance (GAAP Basis)

NOTES:

Fund is used to account for the non-bonded (cash) construction projects of the City's solid waste system.

Non-budgeted fund - Actual Year & YTD expenditures do not include encumbrances

City of Lawrence
Public Parking System Fund 503
Actual 2014 - Projected 2017
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	Budget 2016	41.7% YTD-May 2016	% of Projected	Projected 2016	Projected 2017
Revenues									
Meter	\$ 610,048	\$ 240,599	38.9%	\$ 617,730	\$ 610,048	\$ 265,659	42.8%	\$ 620,000	\$ 626,000
Overtime Parking	497,275	291,661	50.1%	582,057	499,110	237,983	40.3%	590,000	602,000
Riverfront Garage	44,990	16,442	44.0%	37,357	62,500	12,925	43.1%	30,000	30,000
Parking Permits	116,498	33,883	42.4%	79,995	97,153	57,896	49.9%	116,000	116,000
9th & New Hampshire Garage	11,468	4,950	45.0%	11,009	11,468	5,406	45.1%	12,000	12,000
Vermont Street Garage	7,025	3,055	24.7%	12,380	8,500	4,910	49.1%	10,000	10,000
Interest on Investments	-	-		230	500	202	20.2%	1,000	1,000
Miscellaneous	-	-	0.0%	221	-	-		-	-
Total Revenue	1,287,304	590,590	44.0%	1,340,979	1,289,279	584,981	42.4%	1,379,000	1,397,000
Expenditures									
Meter Collection									
Municipal Court - Operational	167,292	76,451	47.2%	161,903	209,736	89,592	42.7%	210,000	207,100
Police - Operational	398,918	154,532	40.5%	381,582	456,732	158,692	34.7%	457,000	421,904
Capital Outlay	-	-		-	64,000	29,890	46.7%	64,000	99,000
Total	566,210	230,983	42.5%	543,485	730,468	278,174	38.1%	731,000	728,004
Police Patrol & Garage/Downtown Maintenance									
Police	316,982	110,587	37.5%	294,927	304,692	107,814	35.3%	305,000	331,496
Public Works	226,270	90,155	42.4%	212,451	199,755	92,810	46.4%	200,000	365,769
Parks and Rec	210,844	88,157	39.5%	223,264	-	-		-	-
Capital Outlay	23,370	-		-	15,000	-	0.0%	15,000	-
cip									
parking debt									150,000
Future Projects	-	-		-	25,200	-		-	-
Total	777,466	288,899	39.5%	730,642	544,647	200,624	38.6%	520,000	847,265
Total Expenditures	1,343,675	519,882	40.8%	1,274,127	1,275,115	478,798	38.3%	1,251,000	1,575,269
Revenue over Expenditures	(56,372)	70,708		66,852	14,164	106,183	83.0%	128,000	(178,269)
Beginning Balance	275,012	218,640		218,640	49,560	285,493		285,000	413,000
End Balance (Budget Basis)	\$ 218,640	\$ 289,348		\$ 285,493	\$ 63,724	\$ 391,676		\$ 413,000	\$ 234,731
<i>Invested in cap assets</i>	1,232,696								
<i>End of Year Encumbrances</i>	1,204								
<i>Accrued adj & OPEB</i>	(216,949)								
End Balance (GAAP Basis)	\$ 1,235,591								

NOTES:

Fund is used to account for the operation of all parking facilities owned by the City.

YTD expenditures include encumbrances

Overtime parking includes credit card fees

Beginning 2016 - parks and recreation expenditures of \$234,614 moved to guest tax fund (see page 3)

Riverfront Garage: less revenue due to vacancy in Riverfront Plaza

City of Lawrence
Storm Water Fund 505
Actual 2015 - Projected 2017
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	Budget 2016	41.7% YTD-May 2016	% of Projected	Projected 2016	Projected 2017
Revenues									
Storm Water Utility Charges	\$ 3,036,886	\$ 1,182,634	39.2%	\$ 3,014,086	\$ 3,036,686	\$ 1,226,615	40.4%	\$ 3,037,000	\$ 3,128,000
Interest on Investments	2,408	-	0.0%	2,443	3,000	1,607	53.6%	3,000	8,000
Miscellaneous	-	14,261	95.6%	14,918	-	290		1,000	-
Total Revenue	3,039,294	1,196,895	39.5%	3,031,447	3,039,686	1,228,512	40.4%	3,041,000	3,136,000
Expenditures									
Personal services	715,163	266,895	37.6%	710,412	758,022	257,599	34.0%	758,000	893,000
Contractual Services	91,944	47,847	31.8%	150,375	184,650	60,586	32.7%	185,000	198,750
Commodities	367,692	207,697	73.0%	284,559	323,348	207,538	64.3%	323,000	338,590
Capital Outlay	314,503	324,806	87.6%	370,957	420,000	360,539	85.8%	420,000	140,000
cip		-				-			1,110,000
Transfers	550,000	187,500	41.7%	450,000	450,000	187,500	41.7%	450,000	450,000
Debt Service	722,679	34,482	4.8%	723,244	724,471	22,645	3.1%	725,000	530,474
Future Projects	-	-		-	1,204,803	-		-	200,000
Total Expenditures	2,761,981	1,069,227	39.8%	2,689,547	4,065,294	1,096,407	38.3%	2,861,000	3,860,814
Revenue over Expenditures	277,313	127,668		341,900	(1,025,608)	132,105		180,000	(724,814)
Beginning Balance	2,101,339	2,378,652		2,378,652	1,229,028	2,720,553		2,721,000	2,901,000
End Balance (Budget Basis)	\$ 2,378,652	\$ 2,506,320		\$ 2,720,553	\$ 203,420	\$ 2,852,658		\$ 2,901,000	\$ 2,176,186
<i>Invested in cap assets</i>	10,906,465								
<i>End of Year Encumbrances</i>	21,462								
<i>Accrued adj & OPEB</i>	(157,824)								
End Balance (GAAP Basis)	\$ 13,148,756								

Notes:

Fund is used to account for the storm water fees and expenses for repair and maintenance of the storm water system.

YTD expenditures include encumbrances

City of Lawrence
Golf Course Fund 506
Actual 2014 - Projected 2017
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	Budget 2016	41.7% YTD-May 2016	% of Projected	Projected 2016	Projected 2017
Revenues									
Golf Course Fees	\$715,041	\$254,741	37.0%	688,601	\$799,700	\$260,820	35.8%	\$729,000	\$850,000
Retail Sales	57,802	12,670	28.0%	45,197	57,000	12,541	22.0%	57,000	60,000
Increase due to new clubhouse	-	-		-	-	-		-	24,000
Interest on Investments	-	-		208	-	108	15.4%	700	630
Miscellaneous	5,832	-	0.0%	8	11,000	-		-	26,000
Total Revenue	778,675	267,411	36.4%	734,014	867,700	273,469	34.8%	786,700	960,630
Expenditures									
Personal services	445,367	168,076	36.6%	459,400	545,633	185,551	41.2%	450,000	561,775
Contractual Services	141,847	86,263	68.7%	125,633	145,550	94,742	64.9%	146,000	159,450
Commodities	184,142	85,212	52.6%	161,973	156,797	104,302	66.4%	157,000	176,000
Capital Outlay	27,334	14,988	77.7%	19,296	30,000	-	0.0%	30,000	80,000
Debt Service	-	-		-	-	-		-	-
Future Projects	-	-		-	243,800	-		-	-
Expenditures	798,690	354,539	46.3%	766,302	1,121,780	384,595	49.1%	783,000	977,225
Revenue over Expenditures	(20,015)	(87,128)		(32,288)	(254,080)	(111,126)		3,700	(16,595)
Beginning Balance	260,531	240,516		240,516	310,171	208,228		208,000	211,700
End Balance (Budget Basis)	\$ 240,516	\$ 153,388		\$ 208,228	\$ 56,091	\$ 97,102		\$ 211,700	\$ 195,105
<i>Invested in cap assets</i>	816,242								
<i>End of Year Encumbrances</i>	8,414								
<i>Accrued adj & OPEB</i>	(57,626)								
End Balance (GAAP Basis)	\$ 1,007,546								

NOTES:

Fund is used to record the activities of Eagle Bend Golf Course, a publicly owned facility.

YTD expenditures include encumbrances

City of Lawrence
Liability Reserve Fund 208
Actual 2014 - Projected 2017
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016	% of Projected	Projected 2016	Projected 2017
Revenues								
Transfers	\$ 60,000	\$ 30,833	51.4%	\$ 60,000	\$ 30,833	51.4%	\$ 60,000	\$ 60,000
Interest	167	-	0.0%	690	-		-	-
Total Revenue	60,167	30,833	50.8%	60,690	30,833	51.4%	60,000	60,000
Expenditures								
Auto Liability Claims	78,714	15,867	23.2%	68,251	23,139	27.3%	84,705	83,214
General Liability Claims	24,758	8,682	18.9%	45,969	13,885		36,671	47,712
Total Expenditures	103,472	24,549	21.5%	114,220	37,024	30.5%	121,376	130,926
Revenue over Expenditures	(43,305)	6,284		(53,530)	(6,191)		(61,376)	(70,926)
Beginning Balance	1,354,666	1,311,361		1,311,361	1,257,831		1,257,831	1,196,455
End Balance	<u>\$ 1,311,361</u>	<u>\$ 1,317,645</u>		<u>\$ 1,257,831</u>	<u>\$ 1,251,640</u>		<u>\$ 1,196,455</u>	<u>\$ 1,125,529</u>

Notes:

Fund accounts for payments for auto and general liability claims.

Non-budgeted fund - Actual Year & YTD expenditures do not include encumbrances

City of Lawrence
Worker's Comp Reserve Fund 219
Actual 2014 - Projected 2017
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016	% of Projected	Projected 2016	Projected 2017
Revenues								
Transfers	\$ 621,780	\$ 273,658	44.0%	\$ 621,780	\$ 273,658	44.0%	\$ 621,780	\$ 622,000
Interest	1,810	2,439	387.8%	629	-		-	-
Total Revenue	623,590	276,097	44.4%	622,409	273,658	44.0%	621,780	622,000
Expenditures								
Contractual Services	12,023	1,078	5.3%	20,292	5,244	21.4%	24,454	31,353
Workers Comp Medical Exp	354,665	110,888	24.3%	455,947	158,824	31.6%	503,116	586,360
Workers Comp Compensation	94,668	34,524	41.1%	84,048	31,304	42.6%	73,428	62,808
Total Expenditures	461,356	146,490	26.1%	560,287	195,372	32.5%	600,998	680,522
Revenue over Expenditures	162,234	129,607		62,122	78,286		20,782	(58,522)
Beginning Balance	1,179,105	1,341,339		1,341,339	1,403,461		1,403,461	1,424,243
End Balance	\$ 1,341,339	\$ 1,470,946		\$ 1,403,461	\$ 1,481,747		\$ 1,424,243	\$ 1,365,721

NOTES:

Fund accounts for payments for workers' compensation claims.

Non-budgeted fund - Actual Year & YTD expenditures do not include encumbrances

City of Lawrence
Central Maintenance Fund 504
Actual 2014 - YTD 2016
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016
Revenues					
Charges for service	\$ 3,765,774	\$ 1,555,020	50.1%	\$ 3,105,880	\$ 1,261,823
Interest	-			-	316
Misc	4,154	1,308	70.6%	1,851	855
Total Revenue	<u>3,769,928</u>	<u>1,556,328</u>	50.1%	<u>3,107,731</u>	<u>1,262,994</u>
Expenditures					
Operations	3,997,186	1,346,159	40.9%	3,292,747	1,258,419
Transfers Out	7,000	7,000	100.0%	7,000	7,000
Total Expenditures	<u>4,004,186</u>	<u>1,353,159</u>	41.0%	<u>3,299,747</u>	<u>1,265,419</u>
Revenue over Expenditures	<u>(234,258)</u>	<u>203,169</u>		<u>(192,016)</u>	<u>(2,425)</u>
Beginning Balance	<u>488,514</u>	<u>254,256</u>		<u>254,256</u>	<u>62,241</u>
End Balance (Budget Basis)	<u>\$ 254,256</u>	<u>\$ 457,425</u>		<u>\$ 62,241</u>	<u>\$ 59,816</u>
<i>Invested in cap assets</i>	400,977				
<i>Encumbrances at year end</i>	66,194				
<i>Accrued adj & OPEB</i>	(153,076)				
End Balance (GAAP Basis)	<u>\$ 568,351</u>				

NOTES

Fund accounts for the repairs and maintenance expenses of the City's fleet of vehicles and equipment.

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances

**City of Lawrence
Stores Fund 521
Actual 2014 - YTD 2016
May 2016**

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	Projected 2015	41.7% YTD-May 2016
Revenues						
Charges for service	\$ 1,200	\$ 80	12.3%	\$ 648	\$ 648	\$ -
Total Revenue	1,200	80	12.3%	648	648	-
Expenditures						
Operations	3,103	632		-	-	11,789
Total Expenditures	3,103	632		-	-	11,789
Revenue over Expenditures	<u>(1,903)</u>	<u>(552)</u>		<u>648</u>	<u>648</u>	<u>(11,789)</u>
Beginning Balance	<u>30,998</u>	<u>29,095</u>		<u>29,095</u>	<u>29,095</u>	<u>29,743</u>
End Balance	<u>\$ 29,095</u>	<u>\$ 28,543</u>		<u>\$ 29,743</u>	<u>\$ 29,743</u>	<u>\$ 17,954</u>

NOTES:

Fund accounts for the purchase of office supplies.

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances

City of Lawrence
Health Insurance Fund 522
Actual 2014 - YTD 2016
May 2016

	Actual 2014	41.7% YTD-May 2015	% of Actual	Audited 2015	41.7% YTD-May 2016
Revenues					
Premiums	\$ 9,456,795	\$ 4,212,291	43.0%	\$ 9,796,023	\$ 4,259,890
Interest	978	6,238	79.5%	7,843	4,645
Reimbursements	595,215	90,139	21.8%	414,196	341,116
Total Revenue	10,052,988	4,308,668	42.2%	10,218,062	4,605,651
General Administration	1,395,819	1,030,071	56.1%	1,836,779	1,057,270
Health Insurance/Claims	9,043,593	3,424,033	36.9%	9,291,662	3,808,558
Total Expenditures	10,439,412	4,454,104	40.0%	11,128,441	4,865,828
Revenue over Expenditures	<u>(386,424)</u>	<u>(145,436)</u>		<u>(910,379)</u>	<u>(260,177)</u>
Beginning Balance	<u>9,007,500</u>	<u>8,621,076</u>		<u>8,621,076</u>	<u>7,710,697</u>
End Balance	<u>\$ 8,621,076</u>	<u>\$ 8,475,640</u>		<u>\$ 7,710,697</u>	<u>\$ 7,450,520</u>

NOTES:

Fund accounts for the payment of health insurance claims.

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances