

## Budget Fund Summary of Resources by Classification and Expenditures by Category 2005

Fund Number	General 001	Library 209	Pub Tran 210	Rec 211	Bond/Int 301	Guest Tax 206	Spec Alchl 213	Spec Gas 214	Spec Rec 216	Wtr/ Wstewtr 501	Solid Wst 502	Parking 503	StrmWater 505	Pub Golf 506	TOTAL	
<b>RESOURCES</b>																
Ad Valorem Taxes	11,150,000	2,277,500	962,000	281,000	4,969,280	0	0	0	0	0	0	0	0	0	0	19,639,780
Other Taxes	24,865,998	199,513	124,499	32,349	503,215	612,500	500,000	2,660,000	500,000	0	0	0	0	0	0	29,998,074
Licenses/Permits	770,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	770,000
Intergov. Revenue	3,964,294	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,964,294
Charges for Serv.	222,000	0	86,000	1,235,810	0	0	0	0	0	21,325,000	8,033,500	750,000	2,550,000	1,086,000	0	35,288,310
Fines /Forfeitures	2,020,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,020,800
Use of Money/Prop	406,000	0	0	121,500	150,000	0	0	0	0	300,000	60,000	5,000	15,000	3,000	0	1,060,500
Miscellaneous	130,000	0	48,000	6,000	60,000	0	0	0	0	0	0	0	0	0	0	244,000
Spec. Assessment	0	0	0	0	1,415,000	0	0	0	0	0	0	0	0	0	0	1,415,000
Transfers In	1,588,525	0	0	1,304,000	0	0	0	0	0	0	0	0	0	0	0	2,892,525
Fund Bal. Fwd.	5,432,043	32,549	857,271	265,150	4,378,238	133,095	178,731	152,547	94,388	14,419,284	1,850,098	267,933	1,367,880	127,785	0	29,556,992
	50,549,660	2,509,562	2,077,770	3,245,809	11,475,733	745,595	678,731	2,812,547	594,388	36,044,284	9,943,598	1,022,933	3,932,880	1,216,785	\$	126,850,275
<b>EXPENDITURES</b>																
Personal Services	30,724,889		64,897	2,578,759				1,490,854	37,700	6,811,714	4,921,002	659,606	625,079	455,424		48,369,924
Contractual Services	8,684,864	2,502,000	1,953,963	381,384		665,982	630,000	-	258,300	3,955,997	2,710,307	124,300	87,050	148,500		22,102,647
Commodities	3,133,368		4,600	210,955	10,000			1,115,000	59,000	2,692,915	693,240	105,000	259,020	168,150		8,451,248
Capital Outlay	859,960		5,000	59,500				136,000	204,000	959,000	1,208,600	-	571,000			4,003,060
Debt Service	19,276				10,605,000					5,500,000			1,563,230	317,418		18,004,924
Transfers Out	4,624,000	-	-			49,613				13,751,025	187,500	50,000	250,000			18,912,138
Contingency	200,000				500,000		20,000		30,000	836,000	195,000	50,000	450,000			2,364,000
	48,246,357	2,502,000	2,028,460	3,230,598	11,115,000	715,595	650,000	2,741,854	589,000	34,506,651	9,915,649	988,906	3,805,379	1,172,492	\$	122,207,941
further details available at pages	B-1 to B-96	D-1 to D-6	E-1 to E-6	F-1 to F-6	J-1 to J-24	C-1 to C-4	G-1 to G-4	H-1 to H-6	I-1 to I-4	K-1 to K-20	L-1 to L-10	M-1 to M-6	N-1 to N-6	O-1 to O-6		

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Under state law, cities are required to adopted a budget for their General Fund, Special Revenue Funds, Debt Service Funds and certain Enterprise Funds. The above table provides a summary of the budgets for the fourteen funds the City of Lawrence is required to adopt. The General Operating Fund is used to account for all unrestricted resources except those required to be accounted for in another fund. A breakdown of expenditures from this fund by department can be found on pages B-1 through B-96.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specified purposes. In Lawrence, the Special Revenue Funds are Fund 213 - Special Alcohol Fund, a description and explanation for which can be found on pages G-1 through G-4; Fund 214 - Special Gas Tax Fund, found on pages H-1 through H-6; and Fund 216 - Special Recreation Fund, found on pages I-1 through I-4.

Debt Service Funds are used to account for the accumulation of resources and the payment of interest and principal as well as related costs on general long-term debt, and the financing of special assessments which are general obligations of a city. Fund 301 - Bond and Interest, is the debt service fund in Lawrence. Additional information is available on pages J-1 through J-24.

Enterprise Funds are used to account for the operations that are financed and operated in a manner similar to private business enterprises where the stated intent is the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes. In Lawrence, the Enterprise Funds are Fund 501 - Water and Wastewater, a description and explanation for which can be found on pages K-1 through K-20; Fund 502 - Solid Waste, found on pages L-1 through L-10; Fund 503 - Public Parking, found on pages M-1 through M-6; Fund 505 - Stormwater Utility, on pages N-1 through N-6; and Fund 506 - Public Golf Course, found on pages O-1 through O-6.