

Memorandum

City of Lawrence

Finance Department

TO: Thomas Markus, City Manager

FROM: Bryan Kidney, Finance Director

Date: March 23, 2016

RE: 2015 Financial Report

The Finance Department has completed our review and closed out December 2015 balances and results of operations. The 2015 financials are still to be considered preliminary and “unaudited” and we do anticipate there will be additional adjustments as we proceed through our audit. The audited financial statements are estimated to be issued in May 2016.

The City uses 39 individual funds to account for its operations. A financial summary for all funds are attached. They are grouped by different types of funds

- Funds that are budgeted - Pages 1 through 15
- Unbudgeted reserve funds – Pages 16 through 21
- Unbudgeted Capital, Equipment, internal service, trust and agency funds – Pages 22 through 40

The following is a review and discussion of major revenues and expenditures.

KEY REVENUE INDICATORS

In most cases we revised our revenue budget estimates mid-year. This allows us to plan for the next year's budget amounts.

Property Tax

The primary revenue source for the City's General, Library and Debt Service funds is property tax. Property taxes are billed by the county the November before our calendar year. Taxpayers are required to pay at least one-half in December and the remaining amount in May. The City receives distributions from the county one month after they receive the tax payment. There is a smaller allocation made in the fall for anything collected after May and a final one in December.

Fund	2015 Budget year Levied	2015 Budget year Revised	Year-to- date December 2015 Collected 100% of Year	% Collected
General	\$16,774,881	\$16,649,000	\$16,927,891	102%
Library	3,243,949	3,269,235	3,286,596	101%
Debt Service	7,342,122	7,363,210	7,588,869	103%
Total	\$27,360,952	\$27,281,445	\$27,803,356	102%

Sales Tax

The City has four separate sales tax purposes. The City also receives a portion of the Douglas County sales tax. Sales taxes are collected by the retailer and remitted to the State of Kansas Department of Revenue. The State then remits the sales taxes to the City. The process typically takes two months from the retail sale to the collecting of the sales tax.

Source	Tax Rate	2015 Budget	2015 Revised Budget	Year-to- date December 2015 Collected 100% of Year	% Collected
General	1.00%	\$15,891,468	\$16,688,357	16,624,870	99.6%
Infrastructure	0.30%	4,767,440	5,006,507	4,987,462	99.6%
Transit Operation	0.20%	3,178,294	3,337,671	3,324,974	99.6%
Transit Expansion	0.05%	794,573	834,418	831,242	99.6%
Total City Sales Tax	1.55%	\$24,631,775	\$25,846,953	\$25,866,953	99.6%
City Share of County Sales Tax		\$9,988,784	\$10,663,650	\$10,510,321	98.6%

Sales taxes collected through January (adjusted December revenue) were 4.8% higher than the original 2015 budget and just 0.2% lower than mid-year revised budget estimates. During the 2016 budget process, staff increased the revised budget estimate to 5% over 2014 actuals. Additional information on the sales tax collections can be found on the monthly sales tax report presented in the City Manager's report and can be found here:

<https://www.lawrenceks.org/finance/accounting/sales-tax>

Franchise Fees

Franchise fees are collected from utility companies providing services within the City's jurisdiction. The City has franchise agreements for electricity, cable, telecommunications, and natural gas. The utility companies pass this fee along to customers and collect the fee through their monthly billing. The utility company then remits the fee to the City.

Utility Type	2015 Budget	2015 Revised Budget	Year-to- date December 2015 Collected 100% of Year	% Collected
Electric	\$5,212,021	\$5,457,000	\$5,078,376	93%
Gas	788,846	971,000	769,289	79%
Telephone	507,117	372,486	98,265	26%
Cable	817,016	1,000,000	1,181,816	118%
Total	\$7,325,000	7,800,486	\$7,127,746	91%

Electric, gas and telephone franchise fees are below the 2015 revised budget estimate and cable franchise fees are above the revised budget estimate. Gas franchise revenue is dependent on the weather. 2015 was a much warmer year than in the recent past and therefore receipts were lower. Telephone franchise fees are much lower than anticipated. At the time the original and revised budgets were prepared, the amount that used to base the estimates for telephone franchise fees included telephone fee revenue. This error was not caught until after the revised budgets were estimated.

Water and Wastewater Fees

Customers are charged a fee for water and wastewater services. Cost of providing these services are reviewed on an annual and multi-year basis utilizing a comprehensive rate model. The City adopts a fee ordinance annually as part of the budget process. Water rates include a fixed rate plus a variable rate based on consumption. Sewer rates include a fixed rate plus a variable rate based on water usage.

	2015 Budget	2015 Revised Budget	Year-to- date December 2015 Collected 100% of Year	% Collected
Water and Wastewater charges	\$34,945,100	\$34,945,100	\$33,976,561	97%

Water and wastewater fees are based largely on water consumption. The fees billed and collected through December are slightly more than the period 2014. This is despite having a much wetter year compared to 2014 and is due to the rate increase that took effect at the beginning of 2015. The actual billed gallons are 4.7% less than the same period last year.

BUDGETED FUND EXPENDITURES

The following are the Budget versus Actual Expenditures. For purposes of this statement, budgeted fund reserves were taken out of the revised budget amounts:

Budgeted Fund	2015 Budget	2015 Revised Budget	Year-to- date December 2015 Expenditures 100% of Year	% Expended
General	\$81,680,914	\$75,771,218	76,411,285	101%
Guest Tax	997,980	997,980	949,159	95%
Library	3,550,000	3,550,000	3,550,000	100%
Transit	5,206,009	3,606,509	2,997,222	83%
Recreation	5,465,861	5,180,861	5,093,827	98%
Special Alcohol	831,052	667,963	710,623	106%*
Special Gas	3,198,465	2,543,465	2,447,748	96%
Special Recreation	764,715	604,715	665,973	110%**
Debt Service	15,612,543	10,865,034	10,865,034	100%
Water and Wastewater	33,761,472	35,693,311	34,696,428	97%
Solid Waste	13,051,101	12,141,101	12,607,639	104%***
Public Parking	1,381,080	1,361,080	1,274,127	94%
Stormwater	4,127,625	2,847,695	2,689,547	94%
Golf Course	1,175,000	768,346	766,302	100%
Total Budgeted Funds	\$170,803,817	\$156,598,778	\$ 155,572,888	99%

*Special Alcohol - There was a \$50,000 non-budgeted emergency grant to the Community Shelter. The grant was made out of original budgeted reserves.

**Special Recreation - Equipment purchases were made out of original budgeted reserves that were not in the revised budget.

***Solid Waste - At year end a \$1,500,000 transfer was made to non-bonded construction to partially fund the Solid Waste Kresge Property project.

General Fund Department Expenditures:

Budgeted Department	2015 Budget	2015 Revised Budget	Year-to- date December 2015 Expenditures 100% of Year	% Expended
City Commission	\$ 70,460	\$ 70,460	\$ 72,160	102%
City Auditor	62,080	62,080	59,581	96%
City Manager's Office	2,242,576	2,242,576	2,270,406	101%
Planning & Dev Services	2,564,820	2,564,820	2,362,195	92%
Finance	311,661	311,661	317,027	102%
Overhead	4,354,168	4,354,168	4,717,800	108%*
Transfers	18,903,735	18,903,735	19,334,067	102%
Information Technology	865,740	865,740	932,511	108%**
City Attorney's Office	2,059,473	2,059,473	2,180,590	106%***
Police	17,523,064	17,523,064	17,669,758	101%
Fire	15,292,434	15,292,434	15,441,446	101%
Public Works	8,068,388	8,068,388	7,705,443	96%
Parks & Recreation	3,452,619	3,452,619	3,348,301	97%
Budget Reserve	5,909,696	-	-	n/a
Total General Fund	\$81,680,914	75,771,218	\$76,411,285	101%

*Overhead -

There was a \$143,294 non-budgeted loan and \$500,000 non-budgeted grant to the Peaslee Center. These were made out of original budget reserves

**Information Technology -

Additional phone expenditures were made out of original budgeted reserves due to VoIP phone system project.

***City Attorney's Office -

Over budget in prisoner care expenditures. These were made out of original budget reserves.

Budgeted Category	2015 Budget	2015 Revised Budget	Year-to- date December 2015 Expenditures 100% of Year	% Expended
Personal Services	\$44,710,765	\$44,710,765	\$44,851,103	100%
Contractual Services	11,595,130	11,595,130	12,088,139	104%
Commodities	4,455,613	4,455,613	4,142,960	93%
Capital Outlay	831,800	831,800	745,841	90%
Transfers	14,152,910	14,152,910	14,583,242	103%
Budget Reserve	5,934,696	25,000	-	
Total General Fund	\$81,680,914	\$75,771,218	\$76,411,285	101%

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City of Lawrence
General Fund Summary
Actual 2014 - Projected 2016
December 2015

	Actual 2014	Budget 2015	Unaudited 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues							
Property Taxes	\$15,624,970	\$ 16,774,881	\$ 16,927,891	101.7%	\$16,649,000	\$ 17,329,460	\$ 17,331,000
Motor Vehicles Taxes	1,455,295	1,370,083	1,537,057	98.2%	1,565,006	1,519,636	1,520,000
Franchise Fees							
Electric	5,349,899	5,212,021	5,078,376	93.1%	5,457,000	5,566,140	5,566,000
Gas	951,931	788,846	769,289	79.2%	971,000	990,420	990,000
Telephone	301,430	507,117	98,265	26.4%	372,486	379,936	380,000
Cable Wireless	1,042,660	817,016	1,181,816	118.2%	1,000,000	1,020,000	1,020,000
Franchise Fees	7,645,920	7,325,000	7,127,746	91.4%	7,800,486	7,956,496	7,956,000
Sales / Use Taxes							
1% City	15,893,674	15,891,468	16,492,642	98.8%	16,688,357	17,189,008	17,189,000
0.3% Infrastructure	4,768,102	4,767,440	4,947,792	98.8%	5,006,507	5,156,702	5,157,000
0.2% transit	3,178,735	3,178,294	3,298,529	98.8%	3,337,671	3,437,802	3,438,000
0.05% transit expanded	794,684	794,573	824,632	98.8%	834,418	859,450	859,000
1% County wide	10,155,857	9,988,784	10,510,321	98.6%	10,663,650	10,983,559	10,984,000
Sales / Use Taxes	34,791,051	34,620,559	36,073,916	98.7%	36,530,604	37,626,521	37,627,000
Intergovernmental Revenue	818,646	828,000	883,855	118.0%	749,061	749,061	749,000
Licenses & permits	974,690	1,506,500	1,525,191	117.8%	1,294,819	1,294,819	1,295,000
Fines	3,177,454	3,170,000	2,895,570	96.9%	2,986,807	2,986,807	2,987,000
Service Charges	461,222	691,526	522,938	104.0%	502,732	502,732	503,000
Interest	98,659	75,000	60,389	60.6%	99,646	100,642	101,000
Miscellaneous Revenue	4,948,486	4,939,951	4,981,093	100.8%	4,939,951	5,129,250	5,129,000
Transfers In	3,656,141	3,656,751	3,656,194	100.0%	3,656,751	3,656,751	3,657,000
Total Revenue	73,652,535	74,958,251	76,191,840	99.2%	76,774,863	78,852,175	78,855,000
Expenditures							
Personal Services	43,192,838	44,710,765	44,851,103	100.3%	44,710,765	47,290,348	47,290,000
Contractual Services	11,336,936	11,595,130	12,088,139	104.3%	11,595,130	12,180,219	12,180,000
Commodities	3,864,372	4,455,613	4,142,960	93.0%	4,455,613	4,633,423	4,633,000
Capital Outlay	696,857	831,800	745,841	89.7%	831,800	791,800	792,000
Transfers	14,408,031	20,062,606	14,583,242	103.0%	14,152,910	22,159,259	14,806,000
Contingency	-	25,000	-	0.0%	25,000	45,000	45,000
Total Expenditures	73,499,034	81,680,914	76,411,285	100.8%	75,771,218	87,100,049	79,746,000
Revenue over Expenditures	<u>153,501</u>	<u>(6,722,663)</u>	<u>(219,445)</u>		<u>1,003,645</u>	<u>(8,247,874)</u>	<u>(891,000)</u>
Beginning Balance	<u>12,987,179</u>	<u>10,822,663</u>	<u>12,938,546</u>		<u>12,938,546</u>	<u>12,327,713</u>	<u>12,719,101</u>
Prior Year Adjustment	(202,134.00)						
Fund Balance (Budget Basis)	<u>\$12,938,546</u>	<u>\$ 4,100,000</u>	<u>\$ 12,719,101</u>		<u>\$13,942,191</u>	<u>\$ 4,079,839</u>	<u>\$ 11,828,101</u>
End of Year Encumbrances	481,743						
End Balance (GAAP Basis)	<u>\$13,420,290</u>						
Fund Balance as % of Expend	17.6%				18.4%		14.8%

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

Estimated 2015: Estimates established during the 2016 budget process

City of Lawrence
General Fund - Expenditures by Dept
Actual 2014 - Projected 2016
December 2015

	Actual 2014	Budget 2015	Unaudited 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues							
Property Taxes	\$15,624,970	\$16,774,881	\$ 16,927,891	101.7%	\$ 16,649,000	\$ 17,329,460	\$ 17,331,000
Motor Vehicles Taxes	1,455,295	1,370,083	1,537,057	98.2%	1,565,006	1,519,636	1,520,000
Franchise Fees							
Electric	5,349,899	5,212,021	5,078,376	93.1%	5,457,000	5,566,140	5,566,000
Gas	951,931	788,846	769,289	79.2%	971,000	990,420	990,000
Telephone	301,430	507,117	98,265	26.4%	372,486	379,936	380,000
Cable Wireless	1,042,660	817,016	1,181,816	118.2%	1,000,000	1,020,000	1,020,000
Franchise Fees	7,645,920	7,325,000	7,127,746	91.4%	7,800,486	7,956,496	7,956,000
Sales / Use Taxes							
1% City	15,893,674	15,891,468	16,492,642	98.8%	16,688,357	17,189,008	17,189,000
0.3% Infrastructure	4,768,102	4,767,440	4,947,792	98.8%	5,006,507	5,156,702	5,157,000
0.2% transit	3,178,735	3,178,294	3,298,529	98.8%	3,337,671	3,437,802	3,438,000
0.05% transit expanded	794,684	794,573	824,632	98.8%	834,418	859,450	859,000
1% County wide	10,155,857	9,988,784	10,510,321	98.6%	10,663,650	10,983,559	10,984,000
Sales / Use Taxes	34,791,051	34,620,559	36,073,916	98.7%	36,530,604	37,626,521	37,627,000
Intergovernmental Revenue	818,646	828,000	883,855	118.0%	749,061	749,061	749,000
Licenses & permits	974,690	1,506,500	1,525,191	117.8%	1,294,819	1,294,819	1,295,000
Fines	3,177,454	3,170,000	2,895,570	96.9%	2,986,807	2,986,807	2,987,000
Service Charges	461,222	691,526	522,938	104.0%	502,732	502,732	503,000
Interest	98,659	75,000	60,389	60.6%	99,646	100,642	101,000
Miscellaneous Revenue	4,948,486	4,939,951	4,981,093	100.8%	4,939,951	5,129,250	5,129,000
Transfers In	3,656,141	3,656,751	3,656,194	100.0%	3,656,751	3,656,751	3,657,000
Total Revenue	73,652,535	74,958,251	76,191,840	99.2%	76,774,863	78,852,175	78,855,000
Expenditures							
City Commission	70,122	70,460	72,160	102.4%	70,460	71,590	72,000
City Auditor	55,751	62,080	59,581	96.0%	62,080	60,850	61,000
City Manager's Office	627,123	713,444	669,529	93.8%	713,444	718,184	718,000
Public Information	197,169	191,040	262,505	137.4%	191,040	216,340	216,000
Planning	1,011,643	1,131,000	1,088,424	96.2%	1,131,000	1,188,540	1,189,000
Code Enf. / Building Safety	1,197,423	1,433,820	1,273,771	88.8%	1,433,820	1,435,290	1,435,000
City Clerk	223,526	279,092	248,220	88.9%	279,092	273,002	273,000
Human Resources	476,913	497,510	503,338	101.2%	497,510	512,495	512,000
Risk Management	431,996	561,490	586,814	104.5%	561,490	660,830	661,000
Finance	300,491	311,661	317,027	101.7%	311,661	315,331	315,000
Overhead	3,883,373	4,354,168	4,717,800	108.4%	4,354,168	5,686,498	5,686,000
Transfers							
To health insurance fund	4,573,788	4,750,825	4,750,825	100.0%	4,750,825	4,930,290	4,930,000
to rec fund	2,230,157	2,230,157	2,230,157	100.0%	2,230,157	2,319,363	2,319,000
0.3% infrastructure sales tax	4,768,102	4,767,440	4,974,894	104.4%	4,767,440	5,156,702	5,157,000
0.2% transit sales tax	3,177,484	3,128,294	3,316,596	106.0%	3,128,294	3,387,802	3,388,000
0.05% transit expanded sales tax	794,684	794,573	829,149	104.4%	794,573	859,450	859,000
to reserve funds	3,087,604	3,232,446	3,232,446	100.0%	3,232,446	3,082,446	3,082,000
Future projects	-	5,909,696	-	-	-	7,353,496	-
Information Technology	937,372	865,740	932,511	107.7%	865,740	936,840	937,000
City Attorney's Office	750,708	874,756	811,460	92.8%	874,756	883,016	883,000
Human Relations	5,884	9,730	8,766	90.1%	9,730	9,730	10,000
Court	1,426,770	1,174,987	1,360,364	115.8%	1,174,987	1,177,827	1,178,000
Police	17,429,957	17,523,064	17,669,758	100.8%	17,523,064	18,310,697	18,311,000
Fire	14,830,465	15,292,434	15,441,446	101.0%	15,292,434	15,716,678	15,717,000
Streets	2,841,663	3,122,556	2,962,993	94.9%	3,122,556	3,243,522	3,244,000
Engineering	999,068	1,002,273	993,410	99.1%	1,002,273	1,025,775	1,026,000
Traffic	732,039	768,348	775,363	100.9%	768,348	765,988	766,000
Airport	194,405	186,794	135,620	72.6%	186,794	147,404	147,000
Building	888,990	938,748	878,467	93.6%	938,748	943,930	944,000
Street Lights	870,073	814,000	777,731	95.5%	814,000	885,460	885,000
Levee	195,012	197,690	183,524	92.8%	197,690	198,240	198,000
Parks & Recreation	3,282,465	3,452,619	3,348,301	97.0%	3,452,619	3,582,765	3,583,000
Health Dept./ Comm. Health Bldg.	1,006,814	1,037,979	998,335	96.2%	1,037,979	1,043,678	1,044,000
Total Expenditures	73,499,034	81,680,914	76,411,285	100.8%	75,771,218	87,100,049	79,746,000
Revenue over Expenditures	<u>153,501</u>	<u>(6,722,663)</u>	<u>(219,445)</u>		<u>1,003,645</u>	<u>(8,247,874)</u>	<u>(891,000)</u>
Beginning Balance	<u>12,987,179</u>	<u>10,822,663</u>	<u>12,938,546</u>		<u>12,938,546</u>	<u>12,327,713</u>	<u>12,719,101</u>
Prior Year Adjustment	(202,134)						
Fund Balance (Budget Basis)	<u>\$12,938,546</u>	<u>\$ 4,100,000</u>	<u>\$ 12,719,101</u>		<u>\$ 13,942,191</u>	<u>\$ 4,079,839</u>	<u>\$ 11,828,101</u>
End of Year Encumbrances	481,743						
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Fund Balance as % of Expend	17.6%		16.6%		18.4%		14.8%

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

Estimated 2015: Estimates established during the 2016 budget process

Public Information Department includes part time position not originally budgeted in 2015.

City of Lawrence
Guest Tax Fund 206
Actual 2014 - Projected 2016
December 2015

	Actual 2014	Budget 2015	Unaudited 2015	% of Estimated	Estimated 2015	Budgeted 2016	Projected 2016
Revenues							
Guest Tax	\$ 1,123,093	\$ 975,000	\$ 1,609,899	132.7%	\$ 1,212,940	\$ 1,649,260	\$ 1,649,260
Interest	-	-	648		-	-	
Transfer from Guest Tax Reserve	-	-	-		-	700,115	149,333
Total Revenue	1,123,093	975,000	1,610,547	132.8%	1,212,940	2,349,375	1,798,593
Expenditures							
Special Event Expenses	-	-	-		-	108,000	108,000
eXplore Lawrence and DMI	820,000	860,000	860,000	100.0%	860,000	970,000	970,000
Special Events Grant	-	-	-		-	150,000	150,000
Sister Cities	7,500	7,500	7,500	100.0%	7,500	8,000	8,000
Other (exhibits, etc.)	93,749	130,480	81,659	62.6%	130,480	106,500	106,500
Downtown Beautification	-	-	-		-	234,614	234,614
Debt Service for SPL	-	-	-		-	150,000	150,000
Future Projects	-	-	-		-	830,500	-
Total Expenditures	921,249	997,980	949,159	95.1%	997,980	2,557,614	1,727,114
Revenue over Expenditures	<u>201,844</u>	<u>(22,980)</u>	<u>661,388</u>		<u>214,960</u>	<u>(208,239)</u>	<u>71,479</u>
Beginning Balance	<u>157,333</u>	<u>69,833</u>	<u>359,177</u>		<u>359,177</u>	<u>336,197</u>	<u>1,020,564</u>
End Balance (Budget Basis)	<u>\$ 359,177</u>	<u>\$ 46,853</u>	<u>\$ 1,020,564</u>		<u>\$ 574,137</u>	<u>\$ 127,958</u>	<u>\$ 1,092,043</u>
End of Year Encumbrances	11,400						
End Balance (GAAP Basis)	<u>\$ 370,577</u>						

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.

YTD expenditures include encumbrances

Estimated 2015: Estimates established during the 2016 budget process

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 located on page 18 will be closed into this fund 1/1/2016.

**City of Lawrence
Library Fund 209
Actual 2014 - Projected 2016
December 2015**

	Actual 2014	Budget 2015	Unaudited 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues							
Property Taxes	\$ 3,028,482	\$ 3,243,949	\$ 3,286,596	100.5%	\$ 3,269,235	\$ 3,317,186	\$ 3,317,186
Motor Vehicle	287,011	267,060	299,627	97.5%	307,308	296,871	296,871
Interest	-	-	512		-	-	-
Total Revenues	3,315,493	3,511,009	3,586,735	100.3%	3,576,543	3,614,057	3,614,057
Expenditures							
Contractual Services - Library	3,383,260	3,550,000	3,550,000	100.0%	3,550,000	3,750,000	3,750,000
Revenue over Expenditures	<u>(67,767)</u>	<u>(38,991)</u>	<u>36,735</u>		<u>26,543</u>	<u>(135,943)</u>	<u>(135,943)</u>
Beginning Balance	<u>236,624</u>	<u>73,991</u>	<u>168,857</u>		<u>168,857</u>	<u>216,237</u>	<u>205,592</u>
End Balance (Budget Basis)	<u>\$ 168,857</u>	<u>\$ 35,000</u>	<u>\$ 205,592</u>		<u>\$ 195,400</u>	<u>\$ 80,294</u>	<u>\$ 69,649</u>
End of Year Encumbrances	-						
End Balance (GAAP Basis)	<u>\$ 168,857</u>						

NOTES:

Fund is used to account for the tax receipts collected and disbursed to the local public library.

YTD expenditures include encumbrances

Estimated 2015: Estimates established during the 2016 budget process

**City of Lawrence
Transit Fund 210
Actual 2014 - Projected 2016
December 2015**

	Actual 2014	2015 Budget	Unaudited 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues							
Sales Tax (.2%)	\$ 3,177,484	\$ 3,128,294	\$ 3,316,596	99.4%	\$ 3,337,671	\$ 3,387,802	\$ 3,387,802
Sales Tax (.05%)	-	500,000	-		-	500,000	500,000
Reimbursements/Misc	1,949	-	8,749		-	-	-
Interest	-	-	4,492		-	-	-
Prior Yr Encumbrance Cancellation			216,250				
Service Charges	<u>390,565</u>	<u>335,676</u>	<u>406,241</u>	104.0%	<u>390,565</u>	<u>404,289</u>	<u>404,289</u>
Total Revenue	3,569,998	3,963,970	3,952,328	106.0%	3,728,236	4,292,091	4,292,091
Expenditures							
Personal Services	82,676	93,184	82,024	88%	93,184	104,537	104,537
Contractual Services	1,431,380	2,515,732	2,070,975	82%	2,515,732	3,284,015	3,284,015
Commodities	657,847	997,093	844,223	85%	997,093	1,109,721	1,109,721
Capital Outlay	216,750	-	-		-	-	-
Future Projects	-	600,000	-		-	3,334,500	-
0.05% sales tax projects	-	500,000	-		-	-	-
Transfers	<u>-</u>	<u>500,000</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	2,388,653	5,206,009	2,997,222	83%	3,606,009	7,832,773	4,498,273
Revenue over Expenditures	<u>1,181,345</u>	<u>(1,242,039)</u>	<u>955,106</u>		<u>122,227</u>	<u>(3,540,682)</u>	<u>(206,182)</u>
Beginning Balance	<u>2,892,971</u>	<u>1,574,303</u>	<u>4,074,316</u>		<u>4,074,316</u>	<u>3,932,276</u>	<u>5,029,422</u>
End Balance (Budget Basis)	<u>\$ 4,074,316</u>	<u>\$ 332,264</u>	<u>\$ 5,029,422</u>		<u>\$ 4,196,544</u>	<u>\$ 391,594</u>	<u>\$ 4,823,240</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

Estimated 2015: Estimates established during the 2016 budget process

**City of Lawrence
Recreation Fund 211
Actual 2014 - Projected 2016
December 2015**

	Actual 2014	Budget 2015	Unaudited 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues							
Service Charges	\$ 2,304,486	\$ 2,882,300	\$ 2,725,545	94.6%	\$ 2,882,300	\$ 3,033,445	\$ 3,033,445
Property Taxes	539	-	205		-	-	-
Interest	-	-	876		-	-	-
Miscellaneous*	5,000	-	24,825		-	3,400	3,400
Transfer (County sales tax)	<u>2,230,157</u>	<u>2,230,157</u>	<u>2,230,157</u>	100.0%	<u>2,230,157</u>	<u>2,319,363</u>	<u>2,319,363</u>
Total Revenue	4,540,182	5,112,457	4,981,608	97.4%	5,112,457	5,356,208	5,356,208
Expenditures							
Personal	3,529,426	3,928,316	3,986,360	101.5%	3,928,316	4,201,601	4,201,601
Contractual Services	506,377	821,006	721,849	87.9%	821,006	777,006	777,006
Commodities	564,938	371,539	366,041	98.5%	371,539	370,539	370,539
Capital Outlay	6,520	60,000	19,577	32.6%	60,000	50,000	50,000
Future Projects	<u>-</u>	<u>285,000</u>	<u>-</u>		<u>-</u>	<u>487,700</u>	<u>-</u>
Total Expenditures	4,607,262	5,465,861	5,093,827	98.3%	5,180,861	5,886,846	5,399,146
Revenue over Expenditures	<u>(67,080)</u>	<u>(353,404)</u>	<u>(112,219)</u>		<u>(68,404)</u>	<u>(530,638)</u>	<u>(42,938)</u>
Beginning Balance	<u>960,663</u>	<u>622,114</u>	<u>893,583</u>		<u>893,583</u>	<u>825,181</u>	<u>781,363</u>
End Balance (Budget Basis)	<u>\$ 893,583</u>	<u>\$ 268,710</u>	<u>\$ 781,363</u>		<u>\$ 825,179</u>	<u>\$ 294,543</u>	<u>\$ 738,426</u>
End of Year Encumbrances	32,769						
End Balance (GAAP Basis)	<u><u>\$ 926,352</u></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

Estimated 2015: Estimates established during the 2016 budget process

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

City of Lawrence
Special Alcohol Fund 213
Actual 2014 - Projected 2016
December 2015

	Actual 2014	Budget 2015	Unaudited 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues							
Liquor Tax	\$ 687,781	\$ 689,864	\$ 720,387	103.4%	\$ 696,763	\$ 707,809	\$ 707,809
Interest	-	-	88		-	-	-
Total Revenue	687,781	689,864	720,475	103.4%	696,763	707,809	707,809
Expenditures							
Personal	307,559	295,435	294,212	99.6%	295,435	-	-
Contractual Services	327,994	370,617	414,472	111.8%	370,617	750,617	750,617
Commodities	2,777	-	1,939		1,939	-	-
Future Projects	-	165,000	-		-	27,085	-
Total	638,330	831,052	710,623	106.4%	667,991	777,702	750,617
Revenue over Expenditures	<u>49,451</u>	<u>(141,188)</u>	<u>9,852</u>		<u>28,772</u>	<u>(69,893)</u>	<u>(42,808)</u>
Beginning Balance	<u>85,469</u>	<u>134,920</u>	<u>134,920</u>		<u>134,920</u>	<u>108,732</u>	<u>144,772</u>
End Balance (Budget Basis)	<u>\$ 134,920</u>	<u>\$ (6,268)</u>	<u>\$ 144,772</u>		<u>\$ 163,691</u>	<u>\$ 38,839</u>	<u>\$ 101,964</u>
End of Year Encumbrances	-						
End Balance (GAAP Basis)	<u>\$ 134,920</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

Estimated 2015: Estimates established during the 2016 budget process

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 2016
December 2015

	Actual 2014	Budget 2015	Unaudited 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues							
Fuel Tax	\$ 2,573,695	\$ 2,519,620	\$ 2,653,941	103.8%	\$ 2,556,030	\$ 2,540,000	\$ 2,540,000
Interest	-	-	1,153		-	-	-
Other	2,216	-	14,527		-	-	-
Total Revenue	2,575,911	2,519,620	2,669,621	104.4%	2,556,030	2,540,000	2,540,000
Expenditures							
Personal services	1,854,529	1,833,185	1,827,422	99.7%	1,833,185	1,907,150	1,907,150
Contractual Services	911	15,500	1,196	7.7%	15,500	15,500	15,500
Commodities	515,184	389,780	313,007	80.3%	389,780	389,780	389,780
Capital Outlay	285,493	305,000	306,123	100.4%	305,000	370,000	370,000
Future Projects	-	655,000	-		-	592,000	-
Total	2,656,117	3,198,465	2,447,748	96.2%	2,543,465	3,274,430	2,682,430
Revenue over Expenditures	<u>(80,206)</u>	<u>(678,845)</u>	<u>221,873</u>		<u>12,565</u>	<u>(734,430)</u>	<u>(142,430)</u>
Beginning Balance	<u>1,002,314</u>	<u>838,425</u>	<u>922,108</u>		<u>922,108</u>	<u>898,263</u>	<u>1,143,980</u>
End Balance (Budget Basis)	<u>\$ 922,108</u>	<u>\$ 159,580</u>	<u>\$ 1,143,980</u>		<u>\$ 934,673</u>	<u>\$ 163,833</u>	<u>\$ 1,001,550</u>
End of Year Encumbrances	128,060						
End Balance (GAAP Basis)	<u>\$ 1,050,168</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

Estimated 2015: Estimates established during the 2016 budget process

2015 Other Revenue includes Sale of Assets

City of Lawrence
Special Recreation Tax Fund 216
Actual 2014 - Projected 2016
December 2015

	Actual 2014	Budget 2015	Unaudited 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues							
Liquor Tax	\$ 687,781	\$ 689,864	\$ 720,387	103.4%	\$ 696,763	\$ 707,809	\$ 707,809
Interest	-	-	238		-	-	-
Total Revenue	687,781	689,864	720,625	103.4%	696,763	707,809	707,809
Expenditures							
Recreation	759,374	539,715	601,714	111.5%	539,715	654,515	654,515
Arts Center Scholarships	30,000	30,000	30,000	100.0%	30,000	30,000	30,000
Cultural Arts Commission	22,283	23,000	22,259	96.8%	23,000	41,500	41,500
Lawrence Children's Choir	12,000	12,000	12,000	100.0%	12,000	-	-
Lawrence Alliance	-	-	-		-	4,000	4,000
Future Projects	-	-	-		-	130,500	-
Contingency	-	160,000	-		-	60,000	60,000
Total	823,657	764,715	665,973	110.1%	604,715	920,515	790,015
Revenue over Expenditures	<u>(135,876)</u>	<u>(74,851)</u>	<u>54,652</u>		<u>92,048</u>	<u>(212,706)</u>	<u>(82,206)</u>
Beginning Balance	<u>309,446</u>	<u>108,823</u>	<u>173,570</u>		<u>173,570</u>	<u>258,719</u>	<u>228,222</u>
End Balance (Budget Basis)	<u>\$ 173,570</u>	<u>\$ 33,972</u>	<u>\$ 228,222</u>		<u>\$ 265,618</u>	<u>\$ 46,013</u>	<u>\$ 146,016</u>
End of Year Encumbrances	51,923						
End Balance (GAAP Basis)	<u>\$ 225,493</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

Estimated 2015: Estimates established during the 2016 budget process

Unaudited 2015 Recreation includes expenditures for equipment approved by not budgeted

City of Lawrence
Debt Service Fund 301
Actual 2014 - Projected 2016
December 2015

	Actual 2014	Budget 2015	Unaudited 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues							
Property Taxes	\$ 7,287,197	\$ 7,342,122	\$ 7,588,869	103.1%	\$ 7,363,210	\$ 7,507,460	\$ 7,507,460
Motor Vehicle Taxes	704,748	647,379	725,850	103.0%	704,748	672,090	672,090
Special Assessments	2,735,676	2,145,000	2,411,557	114.0%	2,114,574	1,749,884	1,749,884
Reimbursements	66,158	-	121,040		-	-	-
Interest	39,434	30,000	14,160	47.2%	30,000	31,259	31,259
Rents	111,438	127,500	97,730	76.7%	127,500	135,000	135,000
Total Revenue	10,944,651	10,292,001	10,959,206	106.0%	10,340,032	10,095,693	10,095,693
Expenditures							
Principal & Interest	9,929,140	15,612,543	10,865,034	100.0%	10,865,034	10,959,248	10,959,248
Future Projects	-	-	-		-	3,779,787	-
Total Expenditures	9,929,140	15,612,543	10,865,034	100.0%	10,865,034	14,739,035	10,959,248
Revenue over Expenditures	<u>1,015,511</u>	<u>(5,320,542)</u>	<u>94,172</u>		<u>(525,002)</u>	<u>(4,643,342)</u>	<u>(863,555)</u>
Beginning Balance	<u>9,659,398</u>	<u>6,070,042</u>	<u>10,811,515</u>		<u>10,811,515</u>	<u>5,354,367</u>	<u>10,905,687</u>
Prior Year Adjustment	136,606						
End Balance	<u>\$ 10,811,515</u>	<u>\$ 749,500</u>	<u>\$10,905,687</u>		<u>\$ 10,286,513</u>	<u>\$ 711,025</u>	<u>\$ 10,042,132</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

Estimated 2015: Estimates established during the 2016 budget process

City of Lawrence
Water and Wastewater Fund 501
Actual 2014 - Projected 2016
December 2015

	Actual 2014	Budget 2015	Unaudited 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues							
Customer charges	\$ 33,490,805	\$34,945,100	\$33,976,561	97.2%	\$34,945,100	\$ 36,924,000	\$ 36,924,000
Interest	10,117	50,000	226,826	453.7%	50,000	216,200	216,200
Development charges	640,170	850,000	1,495,900	176.0%	850,000	1,021,252	1,021,252
Other	225,955	300,000	553,263	184.4%	300,000	520,900	520,900
Total Revenue	<u>34,367,047</u>	<u>36,145,100</u>	<u>36,252,550</u>	<u>100.3%</u>	<u>36,145,100</u>	<u>38,682,352</u>	<u>38,682,352</u>
Expenses							
Utility Billing and Collection	2,053,652	2,177,537	2,185,339	100.4%	2,177,537	2,274,707	2,274,707
Administration	4,942,419	5,139,092	5,102,774	99.3%	5,139,092	5,394,237	5,394,237
Clinton Water Plant	2,772,366	2,694,879	2,350,453	87.2%	2,694,879	2,858,412	2,858,412
Kaw Water Plant	2,673,376	2,755,433	2,681,680	97.3%	2,755,433	2,964,758	2,964,758
Wastewater Treatment	3,444,083	3,769,681	3,681,324	97.7%	3,769,681	4,238,718	4,238,718
Collection System	2,956,772	2,898,414	2,857,679	98.6%	2,898,414	3,005,756	3,005,756
Water Quality	766,928	789,857	764,990	96.9%	789,857	854,799	854,799
Distribution System	3,708,172	3,734,188	3,315,194	88.8%	3,734,188	3,187,686	3,187,686
subtotal O&M	<u>23,317,767</u>	<u>23,959,081</u>	<u>22,939,433</u>	<u>95.7%</u>	<u>23,959,081</u>	<u>24,779,073</u>	<u>24,779,073</u>
Non-bonded Construction Tsfr	1,375,000	1,500,000	1,522,765	101.5%	1,500,000	1,500,000	1,500,000
Transfer For Fund Balance	-	17,197,609	-		-	19,005,369	-
Debt service	8,517,613	8,302,391	10,234,230	100.0%	10,234,230	13,603,802	13,603,802
Total Expenses	<u>33,210,380</u>	<u>50,959,081</u>	<u>34,696,428</u>	<u>97.2%</u>	<u>35,693,311</u>	<u>58,888,244</u>	<u>39,882,875</u>
Revenue over Expenditures	<u>1,156,667</u>	<u>(14,813,981)</u>	<u>1,556,121</u>		<u>451,789</u>	<u>(20,205,892)</u>	<u>(1,200,523)</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>22,324,582</u>
End Balance (Budget Basis)	<u>\$ 20,768,460</u>	<u>\$ 2,112,714</u>	<u>\$22,324,582</u>		<u>\$21,220,249</u>	<u>\$ 2,946,198</u>	<u>\$ 21,124,059</u>
<i>Invested in cap assets</i>	128,319,268						
<i>End of Year Encumbrances</i>	987,224						
<i>Accrued adj & OPEB</i>	(2,921,056)						
<i>Other Adj</i>	(2,218,036)						
End Balance (GAAP Basis)	<u>\$ 144,935,860</u>						

NOTES:

Fund is used to account for the operations of the City's water and sewer system.

YTD expenditures include encumbrances

Estimated 2015: Estimates established during the 2016 budget process

Summary above does not include bonded and nonbonded construction

City of Lawrence
Solid Waste Fund 502
Actual 2014 - Projected 2016
December 2015

	Actual 2014	Budget 2015	Unaudited 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues							
Sanitation Service Charge	\$9,338,460	\$9,908,239	\$10,341,544	104.4%	\$ 9,908,239	\$ 10,008,239	\$ 10,008,239
Roll Off	1,825,561	1,625,000	2,140,267	131.7%	1,625,000	1,720,000	1,720,000
Extra Pickups, Miscellaneous	553,693	610,760	503,082	82.4%	610,760	300,686	300,686
Interest on Investments	<u>3,425</u>	<u>7,500</u>	<u>6,857</u>	91.4%	<u>7,500</u>	<u>3,500</u>	<u>3,500</u>
Total Revenue	<u>11,721,139</u>	<u>12,151,499</u>	<u>12,991,750</u>	106.9%	<u>12,151,499</u>	<u>12,032,425</u>	<u>12,032,425</u>
Expenditures							
Waste Operations							
Personal services	5,144,708	5,545,565	5,389,222	97.2%	5,545,565	5,709,148	5,709,148
Contractual Services	2,763,270	3,238,093	2,929,032	90.5%	3,238,093	3,333,293	3,333,293
Commodities	766,059	932,960	559,364	60.0%	932,960	939,460	939,460
Capital Outlay	515,367	584,000	559,758	95.8%	584,000	653,000	653,000
Debt Service	-	340,000	348,307	102.4%	340,000	335,400	335,400
Transfers	407,659	407,659	1,907,659	468.0%	407,659	407,659	407,659
Future Projects	<u>-</u>	<u>260,000</u>	<u>-</u>		<u>-</u>	<u>265,000</u>	<u>-</u>
Total Waste Operations	<u>9,597,063</u>	<u>11,308,277</u>	<u>11,693,342</u>	105.8%	<u>11,048,277</u>	<u>11,642,960</u>	<u>11,377,960</u>
Waste Reduction							
Personal services	630,807	731,033	633,976	86.7%	731,033	757,491	757,491
Contractual Services	281,427	265,525	199,427	75.1%	265,525	272,025	272,025
Commodities	312,645	92,900	77,528	83.5%	92,900	94,780	94,780
Debt Service	31,889	-	-		-	-	-
Transfers*	853,366	3,366	3,366	100.0%	3,366	3,366	3,366
Future Projects	<u>-</u>	<u>650,000</u>	<u>-</u>		<u>-</u>	<u>1,710,000</u>	<u>-</u>
Total Waste Reduction	<u>2,110,134</u>	<u>1,742,824</u>	<u>914,297</u>	83.7%	<u>1,092,824</u>	<u>2,837,662</u>	<u>1,127,662</u>
Total Expenditures	<u>11,707,197</u>	<u>13,051,101</u>	<u>12,607,639</u>	103.8%	<u>12,141,101</u>	<u>14,480,622</u>	<u>12,505,622</u>
Revenue over Expenditures	<u>13,941</u>	<u>(899,602)</u>	<u>384,111</u>		<u>10,398</u>	<u>(2,448,197)</u>	<u>(473,197)</u>
Beginning Balance	<u>3,147,236</u>	<u>1,400,089</u>	<u>3,161,178</u>		<u>3,161,178</u>	<u>3,171,575</u>	<u>3,545,289</u>
End Balance (Budget Basis)	<u>\$3,161,178</u>	<u>\$ 500,487</u>	<u>\$ 3,545,289</u>		<u>\$ 3,171,576</u>	<u>\$ 723,378</u>	<u>\$ 3,072,092</u>
<i>Invested in cap assets</i>	1,170,610						
<i>End of Year Encumbrances</i>	1,178,977						
<i>Accrued adj & OPEB</i>	(1,270,564)						
End Balance (GAAP Basis)	<u>\$4,240,201</u>						

NOTES:

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

YTD expenditures include encumbrances

Estimated 2015: Estimates established during the 2016 budget process

Summary above does not include bonded and nonbonded construction

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

City of Lawrence
Public Parking System Fund 503
Actual 2014 - Projected 2016
December 2015

	Actual 2014	Budget 2015	Unaudited 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues							
Meter	\$ 610,048	\$ 600,000	\$ 617,730	101.3%	\$ 610,048	\$ 610,048	\$ 610,048
Overtime Parking	497,275	475,000	582,057	117.0%	497,275	499,110	499,110
Riverfront Garage	44,990	62,500	37,357	59.8%	62,500	62,500	62,500
Parking Permits	116,498	62,500	79,995	128.0%	62,500	97,153	97,153
9th & New Hampshire Garage	11,468	11,500	11,009	96.0%	11,468	11,468	11,468
Vermont Street Garage	7,025	-	12,380	154.8%	8,000	8,500	8,500
Interest on Investments	-	500	230	46.0%	500	500	500
Miscellaneous	-	-	221		-	-	-
Total Revenue	1,287,304	1,212,000	1,340,979	107.1%	1,252,291	1,289,279	1,289,279
Expenditures							
Meter Collection							
Municipal Court - Operational	167,292	165,045	161,903	98.1%	165,045	209,736	209,736
Police - Operational	398,918	435,638	381,582	87.6%	435,638	456,732	456,732
Capital Outlay	-	-	-		-	64,000	64,000
Total	566,210	600,683	543,485		600,683	730,468	730,468
Police Patrol & Garage/Downtown Maintenance							
Police	316,982	302,798	294,927	97.4%	302,798	304,692	304,692
Public Works	226,270	197,870	212,451	107.4%	197,870	199,755	199,755
Parks and Rec	210,844	224,729	223,264	99.3%	224,729	-	-
Capital Outlay	23,370	35,000	-	0.0%	35,000	15,000	15,000
Future Projects	-	20,000	-		-	25,200	-
Total	777,466	780,397	730,642	96.1%	760,397	544,647	519,447
Total Expenditures	1,343,675	1,381,080	1,274,127	94%	1,361,080	1,275,115	1,249,915
Revenue over Expenditures	<u>(56,372)</u>	<u>(169,080)</u>	<u>66,852</u>		<u>(108,789)</u>	<u>14,164</u>	<u>39,364</u>
Beginning Balance	<u>275,012</u>	<u>235,899</u>	<u>218,640</u>		<u>218,640</u>	<u>49,560</u>	<u>285,493</u>
End Balance (Budget Basis)	<u>\$ 218,640</u>	<u>\$ 66,819</u>	<u>\$ 285,493</u>		<u>\$ 109,851</u>	<u>\$ 63,724</u>	<u>\$ 324,857</u>
<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)	<u>\$ 1,235,591</u>						

NOTES:

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

YTD expenditures include encumbrances

Estimated 2015: Estimates established during the 2016 budget process

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 2014 - Projected 2016
December 2015

	Actual 2014	Budget 2015	Unaudited 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues							
Storm Water Utility Charges	\$ 3,036,886	\$ 2,975,000	\$ 3,046,191	100.3%	\$ 3,036,686	\$ 3,036,686	\$ 3,036,686
Interest on Investments	2,408	3,000	2,443	81.4%	3,000	3,000	3,000
Miscellaneous	-	-	14,918		-	-	-
Total Revenue	3,039,294	2,978,000	3,063,552	100.8%	3,039,686	3,039,686	3,039,686
Expenditures							
Personal services	715,163	746,454	710,412	95.2%	746,454	758,022	758,022
Contractual Services	91,944	184,650	150,375	81.4%	184,650	184,650	184,650
Commodities	367,692	323,348	284,559	88.0%	323,348	323,348	323,348
Capital Outlay	314,503	420,000	370,957	88.3%	420,000	420,000	420,000
Transfers	550,000	450,000	450,000	100.0%	450,000	450,000	450,000
Debt Service	722,679	723,243	723,244	100.0%	723,243	724,471	724,471
Future Projects	-	1,279,930	-		-	1,204,803	-
Total Expenditures	2,761,981	4,127,625	2,689,547	94.4%	2,847,695	4,065,294	2,860,491
Revenue over Expenditures	<u>277,313</u>	<u>(1,149,625)</u>	<u>374,005</u>		<u>191,991</u>	<u>(1,025,608)</u>	<u>179,195</u>
Beginning Balance	<u>2,101,339</u>	<u>1,326,572</u>	<u>2,378,652</u>		<u>2,378,652</u>	<u>1,229,028</u>	<u>2,752,658</u>
End Balance (Budget Basis)	<u>\$ 2,378,652</u>	<u>\$ 176,947</u>	<u>\$ 2,752,658</u>		<u>\$ 2,570,643</u>	<u>\$ 203,420</u>	<u>\$ 2,931,853</u>
<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)	<u>\$ 13,148,756</u>						

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

Estimated 2015: Estimates established during the 2016 budget process

2015 Other Revenue includes Sale of Assets

City of Lawrence
Golf Course Fund 506
Actual 2014 - Projected 2016
December 2015

	Actual 2014	Budget 2015	Unaudited 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues							
Golf Course Fees	\$715,041	\$809,700	\$688,600	94.9%	\$725,843	\$799,700	\$799,700
Retail Sales	\$57,802	\$47,000	\$45,197	96.2%	\$47,000	\$57,000	
Interest on Investments	-	300	208	69.3%	300	-	-
Miscellaneous	5,832	1,000	8	0.2%	5,240	11,000	11,000
Total Revenue	778,675	858,000	734,013	94.3%	778,383	867,700	810,700
Expenditures							
Personal services	445,367	472,956	459,400	97.1%	472,956	545,633	545,633
Contractual Services	141,847	127,310	125,633	98.7%	127,310	145,550	145,550
Commodities	184,142	152,784	161,973	106.0%	152,784	156,797	156,797
Capital Outlay	27,334	15,296	19,296	126.2%	15,296	30,000	30,000
Debt Service							
Future Projects	-	406,654	-		-	243,800	-
Expenditures	798,690	1,175,000	766,302	99.7%	768,346	1,121,780	877,980
Revenue over Expenditures	<u>(20,015)</u>	<u>(317,000)</u>	<u>(32,289)</u>		<u>10,037</u>	<u>(254,080)</u>	<u>(67,280)</u>
Beginning Balance	<u>260,531</u>	<u>364,234</u>	<u>240,516</u>		<u>240,516</u>	<u>310,171</u>	<u>208,227</u>
End Balance (Budget Basis)	<u>\$ 240,516</u>	<u>\$ 47,234</u>	<u>\$ 208,227</u>		<u>\$ 250,553</u>	<u>\$ 56,091</u>	<u>\$ 140,947</u>
<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)	<u>\$ 1,007,546</u>						

NOTES:

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

YTD expenditures include encumbrances

Estimated 2015: Estimates established during the 2016 budget process

City of Lawrence
Capital Improvement Reserve Fund 202
Actual 2014 - Projected 2016
December 2015

	Actual 2014	Budget 2015	Unaudited 2015	Projected 2016
Infrastructure Sales Tax*				
Revenue - .3% sales tax tsf from general	\$4,516,128	\$ 3,917,440	\$ 4,074,894	\$ 5,156,702
Expenditures	<u>3,655,528</u>	<u>9,382,750</u>	<u>7,589,566</u>	<u>5,950,000</u>
Revenue over Expenditures	860,600	(5,465,310)	(3,514,672)	(793,298)
Beginning Balance	<u>6,673,463</u>	<u>7,534,062</u>	<u>7,534,062</u>	<u>4,019,390</u>
Ending Balance	<u>7,534,062</u>	<u>2,068,752</u>	<u>4,019,390</u>	<u>3,226,092</u>
Transit Sales Tax				
Revenue - .05% sales tax tsf from general	794,372	794,573	829,149	859,450
Expenditures	-	-	-	-
Revenue over Expenditures	<u>794,372</u>	<u>794,573</u>	<u>829,149</u>	<u>859,450</u>
Beginning Balance	<u>753,144</u>	<u>1,547,516</u>	<u>1,547,516</u>	<u>2,376,665</u>
Ending Balance	<u>1,547,516</u>	<u>2,342,089</u>	<u>2,376,665</u>	<u>3,236,115</u>
Grants				
Revenue - Reimb from federal/state gov't	284,772	-	76,298	-
Expenditures	<u>67,158</u>	-	<u>274,061</u>	-
Revenue over Expenditures	217,614	-	(197,763)	-
Beginning Balance	<u>(196,519)</u>		<u>21,095</u>	<u>(176,668)</u>
Ending Balance	<u>21,095</u>		<u>(176,668)</u>	<u>(176,668)</u>
Department Funded				
Revenue - Transfer from Department	-	-	-	-
Expenditures	<u>1,086,990</u>	-	<u>67,621</u>	<u>345,389</u>
Revenue over Expenditures	(1,086,990)	-	(67,621)	(345,389)
Beginning Balance	<u>2,023,468</u>		<u>936,478</u>	<u>518,857</u>
Ending Balance	<u>936,478</u>		<u>868,857</u>	<u>173,468</u>
Uncommitted				
Revenue				
Transfers	580,119	-	200,000	200,000
Interest	14,225	-	18,345	18,345
Miscellaneous	<u>1,000,000</u>	-	<u>1,505,588</u>	-
Total Revenue	1,594,344	-	1,723,933	218,345
Expenditures				
Public Works Projects	1,813,270	-	1,653,982	49,297
Police Department Projects	<u>72,723</u>	-	<u>75</u>	-
Library Projects	171,222	-	-	-
NIC Vehicle Replacement	-	-	-	501,000
Total Expenditures	2,057,215	-	1,654,057	550,297
Revenue over Expenditures	<u>(462,872)</u>		<u>69,876</u>	<u>(331,952)</u>
Beginning Balance	<u>958,011</u>		<u>495,140</u>	<u>565,016</u>
Ending Balance	<u>495,140</u>		<u>565,016</u>	<u>233,064</u>
Fund Total				
Total Fund Revenue	7,189,616	4,712,013	6,704,274	6,234,497
Total Fund Expenditures	<u>6,866,892</u>	<u>9,382,750</u>	<u>9,585,304</u>	<u>6,845,686</u>
Total Revenue over Expenditures	322,724	(4,670,737)	(2,881,030)	(611,189)
Total Fund Beginning Balance	<u>10,211,567</u>	<u>10,534,291</u>	<u>10,534,291</u>	<u>10,029,708</u>
Total Fund Ending Balance	<u>10,534,291</u>	<u>5,863,554</u>	<u>7,653,260</u>	<u>9,418,519</u>
Retainage Payable	153,456			
End Balance (GAAP Basis)	<u>10,380,835</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

*Infrastructure Sales Tax projected revenue and expenditures based on Infrastructure Sales Tax Plan

City of Lawrence
Equipment Reserve Fund 205
Actual 2014 - Projected 2016
December 2015

	Actual 2014	Budget 2015	Unaudited 2015	Projected 2016
Infrastructure Sales Tax*				
Revenue - .3% sales tax tsf from general	\$ 250,000	\$ 850,000	\$ 900,000	\$ -
Expenditures	500,000	750,000	566,992	141,064
Revenue over Expenditures	(250,000)	100,000	333,008	(141,064)
Beginning Balance	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>333,008</u>
Ending Balance	<u>-</u>	<u>100,000</u>	<u>333,008</u>	<u>191,944</u>
Transit Sales Tax				
Revenue - .05% sales tax tsf from general	-	-	-	-
Expenditures	-	-	-	-
Revenue over Expenditures	-	-	-	-
Beginning Balance	<u>2,509,872</u>	<u>2,509,872</u>	<u>2,509,872</u>	<u>2,509,872</u>
Ending Balance	<u>2,509,872</u>	<u>2,509,872</u>	<u>2,509,872</u>	<u>2,509,872</u>
Department Funded				
Revenue - Transfer from Department	-	-	-	-
Expenditures	-	-	-	1,150,175
Revenue over Expenditures	-	-	-	(1,150,175)
Beginning Balance	<u>1,689,111</u>		<u>1,689,111</u>	<u>1,689,111</u>
Ending Balance	<u>1,689,111</u>		<u>1,689,111</u>	<u>538,936</u>
Uncommitted				
Revenue				
Transfers - General	100,000	-	100,000	100,000
Interest	7,651	-	9,891	9,891
Municipal Court Fines	99,648	-	91,980	100,000
Miscellaneous/Reimbursements	201,950	-	6,000	-
Total Revenue	409,249	-	207,871	209,891
Expenditures				
General Government	187,009	-	160,173	-
Public Works	-	-	102,222	120,000
Fire Medical	5,367	-	-	310,000
Parks & Recreation	133,218	-	-	-
Information Technology	-	-	-	70,000
Municipal Court	7,920	-	-	3,168
Total Expenditures	333,514	-	262,395	503,168
Revenue over Expenditures	<u>75,735</u>		<u>(54,524)</u>	<u>(293,277)</u>
Beginning Balance	<u>981,031</u>		<u>1,056,766</u>	<u>1,002,242</u>
Ending Balance	<u>1,056,766</u>		<u>1,002,242</u>	<u>708,965</u>
Fund Total				
Total Fund Revenue	659,249	850,000	1,107,871	209,891
Total Fund Expenditures	833,514	750,000	829,387	1,794,407
Total Revenue over Expenditures	(174,265)	100,000	278,484	(1,584,516)
Total Fund Beginning Balance	<u>5,430,013</u>	<u>5,255,748</u>	<u>5,255,748</u>	<u>5,534,232</u>
Total Fund Ending Balance	<u>5,255,748</u>	<u>5,355,748</u>	<u>5,534,232</u>	<u>3,949,716</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

*Infrastructure Sales Tax projected revenue and expenditures based on Infrastructure Sales Tax Plan

**City of Lawrence
Guest Tax Reserve Fund 207
Actual 2014 - Projected 2016
December 2015**

	Actual 2014	Unaudited 2015	Projected 2016
Revenues			
Intergovernmental	\$ 332,599	\$ -	\$ -
Misc	16,000	-	-
Total Revenue	348,599	-	-
Expenditures			
Personal Services	38,000	101,393	-
Contractual Services	260,600	481,278	-
Commodities	55,258	22,874	-
Capital Outlay	40,748	-	-
Tsf to Guest Tax fund	-	-	149,333
Total Expenditures	394,606	605,545	149,333
Revenue over Expenditures	(46,007)	(605,545)	(149,333)
Beginning Balance	800,885	754,878	149,333
End Balance	\$ 754,878	\$ 149,333	\$ -

NOTES:

This fund is used to account for tourism, visitation and related expenditures

(Charter Ordinance No. 30)

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

Prior to 2015, 4th quarter guest tax revenue was deposited into reserve; beginning in 2015 all guest tax revenue is deposited into the guest tax fund.

In 2016, the guest tax reserve fund will be closed into the guest tax fund.

Guest tax fund located on page 3.

City of Lawrence
Liability Reserve Fund 208
Actual 2014 - Projected 2016
December 2015

	Actual 2014	Unaudited 2015	Projected 2016
Revenues			
Transfers	\$ 60,000	\$ 60,000	\$ 60,000
Interest	<u>167</u>	<u>857</u>	<u>1,000</u>
Total Revenue	60,167	60,857	60,000
Expenditures			
Auto Liability Claims	78,714	68,251	84,705
General Liability Claims	<u>24,758</u>	<u>45,969</u>	<u>36,671</u>
Total Expenditures	103,472	114,220	121,376
Revenue over Expenditures	<u>(43,305)</u>	<u>(53,363)</u>	<u>(61,376)</u>
Beginning Balance	<u>1,354,666</u>	<u>1,311,361</u>	<u>1,257,998</u>
End Balance	<u>\$ 1,311,361</u>	<u>\$ 1,257,998</u>	<u>\$ 1,196,622</u>

Notes:

Fund accounts for payments for auto and general liability claims.

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

**City of Lawrence
Sales Tax Reserve Fund 212
Actual 2014 - Projected 2016
December 2015**

	Actual 2014	Unaudited 2015	Projected 2016
Revenues			
Transfers (County-wide sales tax)	\$ 2,954,892	\$ 2,897,446	\$ 2,747,446
Intergovernmental	43,661	49,113	-
Interst	5,253	8,321	5,000
Total Revenue	3,003,806	2,954,880	2,752,446
Expenditures			
Parks & Rec	1,097,409	896,485	1,363,864
Public Works	22,500	-	-
Debt Service	1,252,688	2,749,817	2,590,065
Total Expenses	2,372,597	3,646,302	3,953,929
Revenue over Expenditures	631,209	(691,422)	(1,201,483)
Beginning Balance	3,842,250	4,473,459	3,782,037
End Balance	<u>\$ 4,473,459</u>	<u>\$ 3,782,037</u>	<u>\$ 2,580,554</u>

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

City of Lawrence
Worker's Comp Reserve Fund 219
Actual 2014 - Projected 2016
December 2015

	Actual 2014	Unaudited 2015	Projected 2016
Revenues			
Transfers	\$ 621,780	\$ 621,780	\$ 621,780
Interest	<u>1,810</u>	<u>2,439</u>	<u>2,439</u>
Total Revenue	623,590	624,219	624,219
Expenditures			
Contractual Services	12,023	20,292	24,454
Workers Comp Medical Exp	354,665	455,947	503,116
Workers Comp Compensation	<u>94,668</u>	<u>84,048</u>	<u>73,428</u>
Total Expenditures	461,356	560,287	600,998
Revenue over Expenditures	<u>162,234</u>	<u>63,932</u>	<u>23,222</u>
Beginning Balance	<u>1,179,105</u>	<u>1,341,339</u>	<u>1,405,271</u>
End Balance	<u>\$ 1,341,339</u>	<u>\$ 1,405,271</u>	<u>\$ 1,428,492</u>

NOTES:

Fund accounts for payments for workers' compensation claims.

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

**City of Lawrence
Airport Improvement Fund 201
Actual 2014 - Unaudited 2015
December 2015**

	Actual 2014	Unaudited 2015
Revenues		
Service Charges	\$ 1,038	\$ 552
Interest	-	155
Misc	9,580	13,700
Total Revenue	10,618	14,407
Expenditures		
Total Expenditures	-	138,633
Revenue over Expenditures	10,618	(124,226)
Beginning Balance	197,753	208,371
End Balance	\$ 208,371	\$ 84,145

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
Capital Improvement Fund 400
Actual 2014 - Unaudited 2015
December 2015

	Actual 2014	Unaudited 2015
Revenues		
Interest	\$ 14,285	\$ 12,266
Reimbursements	656,224	50,000
Intergovernmental	53,963	-
Temp Note Proceeds	19,030,000	10,795,000
Premium - GO Bonds	3,136,301	426,956
GO Bond Proceeds	41,455,000	9,450,000
Total Revenue	64,345,773	20,734,222
Expenditures		
Public Works - Street Maintenance	30,104,802	4,299,666
Debt Service Int & Issuance Costs	345,277	610,930
Debt Service Temp Note Principal	55,475,000	19,030,000
Parks & Rec	184,080	79,880
Fire/Medical Vehicle	620,559	-
Bonded Water Projects	-	-
Total Expenditures	86,729,718	24,020,476
Revenue over Expenditures	(22,383,945)	(3,286,254)
Beginning Balance	28,922,092	6,538,147
End Balance	\$ 6,538,147	\$ 3,251,893
<i>Retainage Payable</i>	(1,465,982)	
<i>Temp Note Payable</i>	(19,030,000)	
End Balance (GAAP Basis)	(13,957,835)	

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 fund:

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

**City of Lawrence
Central Maintenance Fund 504
Actual 2014 - Unaudited 2015
December 2015**

	Actual 2014	Unaudited 2015
Revenues		
Charges for service	\$ 3,765,774	\$ 3,105,880
Misc	<u>4,154</u>	<u>1,851</u>
Total Revenue	3,769,928	3,107,731
Expenditures		
Operations	3,997,186	3,292,747
Transfers Out	<u>7,000</u>	<u>7,000</u>
Total Expenditures	4,004,186	3,299,747
Revenue over Expenditures	<u>(234,258)</u>	<u>(192,016)</u>
Beginning Balance	<u>488,514</u>	<u>254,256</u>
End Balance (Budget Basis)	<u><u>\$ 254,256</u></u>	<u><u>\$ 62,241</u></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><u>\$ 568,351</u></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 - Unaudited 2015
December 2015**

	Actual 2014	Unaudited 2015
Revenues		
Charges for service	\$ 1,200	\$ 440
Total Revenue	1,200	440
Expenditures		
Operations	3,103	2,232
Total Expenditures	3,103	2,232
Revenue over Expenditures	(1,903)	(1,792)
Beginning Balance	30,998	29,095
End Balance	\$ 29,095	\$ 27,303

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 - Unaudited 2015
December 2015**

	Actual 2014	Unaudited 2015
Revenues		
Premiums	\$ 9,456,795	\$ 9,796,023
Interest	978	12,944
Misc	<u>595,215</u>	<u>299,238</u>
Total Revenue	10,052,988	10,108,205
 General Administration	 1,395,819	 1,698,930
Health Insurance/Claims	<u>9,043,593</u>	<u>9,393,877</u>
Total Expenditures	10,439,412	11,092,807
 Revenue over Expenditures	 <u>(386,424)</u>	 <u>(984,602)</u>
 Beginning Balance	 <u>9,007,500</u>	 <u>8,621,076</u>
 End Balance	 <u>\$ 8,621,076</u>	 <u>\$ 7,636,474</u>

NOTES:

Fund accounts for the payment of health insurance claims.

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

**City of Lawrence
City Parks Memorial Fund 601
Actual 2014 - Unaudited 2015
December 2015**

	Actual 2014	Unaudited 2015
Revenues		
Misc	\$ 46,585	\$ 24,962
Interest	-	71
Total Revenue	46,585	25,033
Expenditures		
Total Expenditures	52,571	8,019
Revenue over Expenditures	(5,986)	17,014
Beginning Balance	81,014	75,028
End Balance	\$ 75,028	\$ 92,043

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 - Unaudited 2015
December 2015**

	Actual 2014	Unaudited 2015
Revenues		
Interest	\$ 43,366	\$ -
Total Revenue	43,366	-
Expenditures		
Total Expenditures	404,673	1,341,422
Revenue over Expenditures	<u>(361,307)</u>	<u>(1,341,422)</u>
Beginning Balance	<u>7,265,355</u>	<u>6,904,048</u>
End Balance	<u>\$ 6,904,048</u>	<u>\$ 5,562,626</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 - Unaudited 2015
December 2015

	Actual 2014	Unaudited 2015
Revenues		
Interest	\$ -	\$ 57
Total Revenue	-	57
Expenditures		
Total Expenditures	5,400	3,254
Revenue over Expenditures	<u>(5,400)</u>	<u>(3,197)</u>
Beginning Balance	<u>96,181</u>	<u>90,781</u>
End Balance	<u>\$ 90,781</u>	<u>\$ 87,584</u>

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 encumbrance
\$22K in the fund is restricted and not spendable.

**City of Lawrence
Cemetery Mausoleum Fund 606
Actual 2014 - Unaudited 2015
December 2015**

	Actual 2014	Unaudited 2015
Revenues		
Interest	\$ -	\$ 4
Total Revenue	-	4
Expenditures		
Total Expenditures	-	-
Revenue over Expenditures	-	4
Beginning Balance	4,230	4,230
End Balance	\$ 4,230	\$ 4,234

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 - Unaudited 2015
December 2015

	Actual 2014	Unaudited 2015
Revenues		
Transfer	\$ -	\$ -
Parking Rent	-	-
Interest	-	89
Donations	-	-
Total Revenue	-	89
Expenditures		
Total Expenditures	-	-
Revenue over Expenditures	-	89
Beginning Balance	102,672	102,672
End Balance	\$ 102,672	\$ 102,761

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

City of Lawrence
Outside Agency Grants Fund 611
Actual 2014 - Unaudited 2015
December 2015

	Actual 2014	Unaudited 2015
Revenues		
Intergovernmental	\$ 3,773,063	\$ 4,203,340
Total Revenue	3,773,063	4,203,340
Expenditures		
Total Expenditures	3,801,348	4,245,816
Revenue over Expenditures	<u>(28,285)</u>	<u>(42,476)</u>
Beginning Balance	<u>74,685</u>	<u>46,400</u>
End Balance	<u>\$ 46,400</u>	<u>\$ 3,924</u>

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 - Unaudited 2015
December 2015

	Actual 2014	Unaudited 2015
Revenues		
Misc	\$ 11,766	\$ 33,265
Interest	-	153
Total Revenue	11,766	33,418
Expenditures		
Culture and Recreation	32,670	29,531
Revenue over Expenditures	(20,904)	3,887
Beginning Balance	177,589	156,685
End Balance	\$ 156,685	\$ 160,572

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 (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 - Unaudited 2015
December 2015**

	Actual 2014	Unaudited 2015
Revenues		
Intergovernmental	\$ 43,396	\$ -
Interest	-	156
Total Revenue	43,396	156
Expenditures		
Social Services	16,207	24,493
Revenue over Expenditures	<u>27,189</u>	<u>(24,337)</u>
Beginning Balance	<u>166,686</u>	<u>193,875</u>
End Balance	<u>\$ 193,875</u>	<u>\$ 169,538</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
CDBG - Recovery Fund 630
Actual 2014 - Unaudited 2015
December 2015

	Actual 2014	Unaudited 2015
Revenues		
Interest	\$ -	\$ -
Total Revenue	-	-
Expenditures		
Transfer to General fund	-	52
Revenue over Expenditures	-	(52)
Beginning Balance	52	52
End Balance	\$ 52	\$ -

NOTES:

Fund is used to account for additional CDBG funding that was received in accordance with the ARRA stimulus funding. These funds were used to provide assistance to low and moderate income individuals & areas in the City (K.S.A. 12-1663).

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances.
This fund will be closed at 12/31/2015.

City of Lawrence
Community Development Fund 631
Actual 2014 - Unaudited 2015
December 2015

	Actual 2014	Unaudited 2015
Revenues		
Intergovernmental	\$ 381,295	\$ 526,115
Loan Repayments	<u>160,286</u>	<u>178,954</u>
Total Revenue	541,581	705,069
Expenditures		
Social Services	409,507	703,304
Revenue over Expenditures	<u>132,074</u>	<u>1,765</u>
Beginning Balance	<u>343,043</u>	<u>475,117</u>
End Balance	<u><u>\$ 475,117</u></u>	<u><u>\$ 476,882</u></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
Rehabilitation Escrow Fund 632
Actual 2014 - Unaudited 2015
December 2015**

	Actual 2014	Unaudited 2015
Revenues		
Misc	\$ -	\$ -
Total Revenue	-	-
Expenditures		
Transfer to General Fund	-	2
Revenue over Expenditures	-	(2)
Beginning Balance	2	2
End Balance	\$ 2	\$ -

NOTES:

Fund is used to account for federal grants received to provide assistance to homeowners for improvements to properties in targeted neighborhoods (K.S.A. 12-1663).

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances
This fund will be closed at 12/31/2015.

**City of Lawrence
Home Program Fund 633
Actual 2014 - Unaudited 2015
December 2015**

	Actual 2014	Unaudited 2015
Revenues		
Intergovernmental	\$ 249,471	\$ 379,387
Total Revenue	249,471	379,387
Expenditures		
Social Services	255,582	385,147
Revenue over Expenditures	<u>(6,111)</u>	<u>(5,760)</u>
Beginning Balance	<u>62,923</u>	<u>56,812</u>
End Balance	<u>\$ 56,812</u>	<u>\$ 51,052</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 - Unaudited 2015
December 2015**

	Actual 2014	Unaudited 2015
Revenues		
Intergovernmental	\$ 300,042	\$ 173,841
Total Revenue	300,042	173,841
Expenditures		
General Government	231,574	209,259
Revenue over Expenditures	<u>68,468</u>	<u>(35,418)</u>
Beginning Balance	<u>(40,646)</u>	<u>27,822</u>
End Balance	<u>\$ 27,822</u>	<u>\$ (7,596)</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 - Unaudited 2015
December 2015

	Actual 2014	Unaudited 2015
Revenues		
Misc	\$ 75,529	\$ 42,542
Interest	<u>105</u>	<u>61</u>
Total Revenue	75,634	42,603
Expenditures		
Contractual Services	45,928	67,852
Commodities	<u>7,392</u>	<u>38,961</u>
Total Expenditures	53,320	106,813
Revenue over Expenditures	<u>22,314</u>	<u>(64,210)</u>
Beginning Balance	<u>130,823</u>	<u>153,137</u>
End Balance	<u>\$ 153,137</u>	<u>\$ 88,927</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